

Proposed Budget

Sweetwater BOCES			
		Budget Hearing Information	
PO Box 428 Section B-640		Location:	WWCC Room 3071
Rock Springs, WY 82902-0428		Date:	7/19/2016
307-382-1607		Time:	6:00 p.m.
Sweetwater		Budget Prepared by:	Drew Varley

S-1 BUDGET MESSAGE W.S. 16-4-104(d)

The budget represents the goals of the board of Sweetwater BOCES to continue to provide educational programs to the area of Sweetwater County. Sweetwater BOCES acts as a depository for money received by WWCC from Mill Levy funds to fund the awarded scholarships. This money does not belong to Sweetwater BOCES and therefore is not budgeted for revenues and expenditures. WWCC sends an invoice and voucher when scholarships are needed to be paid, at which time Sweetwater BOCES transfers the exact amount of funds to their checking account and subsequently writes the check. Monthly a YTD ledger is sent to the WWCC accounting department to confirm the activity.

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$1,983,327	\$2,811,632	\$2,341,863	\$2,341,863
S-2 Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$2,500	-\$45,076	-\$653,352	-\$653,352
S-4 Total General Fund and Forecasted Revenues	\$3,068,634	\$2,721,349	\$1,688,511	\$1,688,511
S-5 <i>Amount requested from County Commissioners</i>	\$2,112,949	\$2,249,951	\$1,217,018	\$1,217,018
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$33,143	\$32,335	\$35,000	\$35,000
S-8 Tax levy (From the County Treasurer)	\$2,112,949	\$2,249,951	\$1,217,018	\$1,217,018
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$0	\$0	\$0	\$0
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$10,464	\$5,570	\$3,000	\$3,000
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$2,156,556	\$2,287,856	\$1,255,018	\$1,255,018

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$172,387	\$193,932	\$221,554	\$221,554
S-18	Operations	\$1,728,609	\$2,532,428	\$2,025,405	\$2,025,405
S-19	Indirect Costs	\$82,331	\$85,272	\$94,904	\$94,904
S-20	Total Expenditures	\$1,983,327	\$2,811,632	\$2,341,863	\$2,341,863

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$912,078	\$433,493	\$433,493	\$433,493

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-25	b. Other Reserve	\$613,838	\$606,856	\$584,819	\$584,819
S-26	c. Emergency Reserve (Cash)	\$82,090	\$91,572	\$68,533	\$68,533
	Total Reserves (a+b+c)	\$695,928	\$698,428	\$653,352	\$653,352
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$0	\$0	\$0	\$0
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$9,482	\$0	\$0	\$0
	Total to be added (a+b+c)	\$9,482	\$0	\$0	\$0
S-31	Subtotal	\$705,410	\$698,428	\$653,352	\$653,352
S-32	Less Total to be spent	\$6,982	\$45,076	\$653,352	\$653,352
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$698,428	\$653,352	\$0	\$0

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: PO Box 428 Section B-640
Rock Springs, WY 82902-0428

PREPARED BY: Drew Varley

DISTRICT PHONE: 307-382-1607

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division



Proposed Budget

Sweetwater BOCES

FYE 6/30/2017

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	\$2,112,949	\$2,249,951	\$1,217,018	\$1,217,018
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid				
R-2.2	Additional County Aid (non-treasurer)				
R-2.3	City (or Town) Aid				
R-2.4	Other (Specify)				
R-2.5	Total Government Support	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$33,143	\$32,335	\$35,000	\$35,000
R-3.2	Sales of Goods or Services				
R-3.3	Other Assessments				
R-3.4	Total Operating Revenues	\$33,143	\$32,335	\$35,000	\$35,000
R-4	Grants				
R-4.1	Direct Federal Grants				
R-4.2	Federal Grants thru State Agencies				
R-4.3	Grants from State Agencies				
R-4.4	Total Grants	\$0	\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$7,464	\$5,570	\$3,000	\$3,000
R-5.2	Other: Specify <u>Travel & Tourism Grant</u>	\$3,000	\$0		
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$10,464	\$5,570	\$3,000	\$3,000
R-5.5	Total Forecasted Revenue	\$43,607	\$37,905	\$38,000	\$38,000
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Proposed Budget

Sweetwater BOCES

FYE 6/30/2017

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property				
E-1.2	Vehicles				
E-1.3	Office Equipment				
E-1.4	Other (Specify)				
E-1.5	_____				
E-1.6	_____				
E-1.7					
E-1.8	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$89,146	\$111,034	\$111,034	\$111,034
E-2.2	Secretary	\$41,200	\$45,320	\$45,320	\$45,320
E-2.3	Clerical			\$5,000	\$5,000
E-2.4	Other (Specify)				
E-2.5	_____				
E-2.6	_____				
E-2.7					
E-3	Board Expenses				
E-3.1	Travel	\$1,033	\$2,314	\$5,000	\$5,000
E-3.2	Mileage				
E-3.3	Other (Specify)				
E-3.4					
E-3.5	Advertising	\$6,414	\$3,218	\$8,800	\$8,800
E-3.6					
E-4	Contractual Services				
E-4.1	Legal				
E-4.2	Accounting/Auditing	\$29,317	\$28,420	\$36,000	\$36,000
E-4.3	Other (Specify)				
E-4.4	_____				
E-4.5	_____				
E-4.6					
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$4,355	\$3,206	\$7,400	\$7,400
E-5.2	Office equipment, rent & repair				
E-5.3	Education				
E-5.4	Registrations				
E-5.5	Other (Specify)				
E-5.6	Memberships	\$922	\$420	\$500	\$500
E-5.7	WWCC Admin Charges			\$2,500	\$2,500
E-5.8					
E-6	TOTAL ADMINISTRATION	\$172,387	\$193,932	\$221,554	\$221,554

Proposed Budget

Sweetwater BOCES

FYE 6/30/2017

OPERATIONS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services					
E-7.1	Wages--Operations		\$182,280	\$202,730	\$245,000	\$245,000
E-7.2	Service Contracts					
E-7.3	Other (Specify)					
E-7.4	_____					
E-7.5	_____					
E-7.6	_____					
E-8	Travel					
E-8.1	Mileage					
E-8.2	Other (Specify)					
E-8.3	Room & Board		\$8,625	\$5,446	\$18,000	\$18,000
E-8.4	_____					
E-8.5	_____					
E-9	Operating supplies (List)					
E-9.1	Supplies		\$27,412	\$27,666	\$28,000	\$28,000
E-9.2	Small Equipment				\$5,000	\$5,000
E-9.3	_____					
E-9.4	_____					
E-9.5	_____					
E-10	Program Services (List)					
E-10.1	Camp FEAT		\$22,769		\$31,000	\$31,000
E-10.2	_____					
E-10.3	_____					
E-10.4	_____					
E-10.5	_____					
E-11	Contractual Arrangements (List)					
E-11.1	Purchased Services		\$6,502	\$7,668	\$16,000	\$16,000
E-11.2	_____					
E-11.3	_____					
E-11.4	_____					
E-11.5	_____					
E-12	Other operations (Specify)					
E-12.1	Grant Payments		\$791,840	\$1,535,115	\$1,097,586	\$1,097,586
E-12.2	WWCC Scholarships		\$689,181	\$753,804	\$584,819	\$584,819
E-12.3	_____					
E-12.4	_____					
E-12.5	_____					
E-13	TOTAL OPERATIONS		\$1,728,609	\$2,532,428	\$2,025,405	\$2,025,405

Proposed Budget

Sweetwater BOCES

FYE 6/30/2017

INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability		\$5,393	\$5,527	\$6,400	\$6,400
E-14.2	Buildings and vehicles		\$1,214	\$1,529	\$1,600	\$1,600
E-14.3	Equipment					
E-14.4	Other (Specify)					
E-14.5	Board Bonds		\$450	\$400	\$1,000	\$1,000
E-14.6						
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes		\$27,265	\$26,078	\$30,741	\$30,741
E-15.2	Workers Compensation					
E-15.3	Unemployment Taxes					
E-15.4	Retirement		\$22,558	\$26,031	\$24,813	\$24,813
E-15.5	Health Insurance		\$25,199	\$25,476	\$30,100	\$30,100
E-15.6	Other (Specify)					
E-15.7	Life Insurance		\$252	\$231	\$250	\$250
E-15.8						
E-15.9						
E-16	Depreciation Expenses					
E-17	TOTAL INDIRECT COSTS		\$82,331	\$85,272	\$94,904	\$94,904

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
D-1	Debt Service					
D-1.1	Principal					
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Proposed Budget

Sweetwater BOCES
NAME OF DISTRICT/BOARD _____

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$912,078	\$433,493	\$433,493	\$433,493
C-1.2	Savings and Investments Account Balance				
C-1.3	General Fund CD Balance				
C-1.4	All Other Funds				
C-1.5	Reserves (From Below)	\$698,428	\$653,352	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand	\$1,610,506	\$1,086,845	\$433,493	\$433,493
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE				
C-2.2	b. Reserves	\$698,428	\$653,352	\$0	\$0
C-2.3	Total Deductions (a+b)	\$698,428	\$653,352	\$0	\$0
C-2.4	Estimated Non-Restricted Funds Available	\$912,078	\$433,493	\$433,493	\$433,493

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)				
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve				
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____				
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12	Balance to be retained in Depreciation Reserve Account	\$0	\$0	\$0	\$0

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$613,838	\$606,856	\$584,819	\$584,819
C-4.2	<i>Date of Reserve Approval in Minutes:</i> 5/17/2016				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$613,838	\$606,856	\$584,819	\$584,819
C-4.6	"Other Reserves"				
C-4.7	a. WWCC Activity	\$6,982	\$22,037	\$584,819	\$584,819
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$6,982	\$22,037	\$584,819	\$584,819
C-4.12	Balance to be retained in Other Reserve Account	\$606,856	\$584,819	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$82,090	\$91,572	\$68,533	\$68,533
C-5.2	<i>Date of Reserve Approval in Minutes:</i> 5/17/2016				
C-5.3	Amount to be added to the reserve	\$9,482			
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$91,572	\$91,572	\$68,533	\$68,533
C-5.6	Amount to be spent from Emergency Reserve (Cash)		\$23,039	\$68,533	\$68,533
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$91,572	\$68,533	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$6,982	\$45,076	\$653,352	\$653,352