

SWEETWATER COUNTY SCHOOL DISTRICT # 1

**2022 BUDGET HEARING
(2022/2023)**



**WEDNESDAY, JULY 20TH, 2022
6:00 PM
ROCK SPRINGS, WYOMING**

SWEETWATER COUNTY
SCHOOL DISTRICT #1
ANNUAL BUDGET
2022-2023

(Summary Report)

for the
Fiscal Year Beginning July 1, 2022 and
Ending June 30, 2023

Adopted by the Board of Trustees:
Date: July 20, 2022

WDE Use Only

Date received

Signature of Superintendent

Remit to:

Accounting, Data & School Finance Unit
Wyoming Department of Education
122 W. 25th St. Suite E200
Cheyenne, Wyoming 82002

No later than July 31, 2022

INTRODUCTION

The Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 16-4-124) requires the preparation of an annual budget for each school district. The annual budget provides documentation that all sources of local district resources were properly planned, budgeted, and approved. The budget, upon adoption, is the legal document which places restrictions and limitations on the purposes and amounts for which district monies may be expended.

A budgetary calendar follows:

- 1) By May 1, all departments are required to have their individual budget request submitted to the district budget officer.
- 2) On or before May 15, the budget officer must prepare a tentative budget for each fund, and file the budget with the local board. Such budget must be accompanied by a budget message in explanation of the budget.
- 3) A summary of the proposed budget must be entered into the Board minutes. The local board must publish such a summary in a newspaper having general circulation in the area in which the district is located at least one week before the hearing date; or, if there is no such newspaper, by posting the notice in three conspicuous places within the district.
- 4) The public hearing must be held not later than the third Wednesday in July. The Board of Trustees must arrange for and provide accommodations for interested persons, copies of publications of hearings (complete with budget summaries) must be furnished to the State Auditor and the Wyoming Department of Education. Please provide WDE with a copy no later than July 31, 2022.
- 5) On or the day following the public hearing, the board must make appropriations and adopt the budget which, subject to future amendments, shall be in effect for the fiscal year ending June 30, 2023. A certified copy of the budget shall be furnished to the county commissioners, and certified copies shall be kept on file in the district office. A copy of the budget summarized on the forms herein provided will fulfill the requirement that WDE be furnished a copy.

This budget document is divided into three parts. Part I comprises a budget summary for each fund. The Uniform Municipal Fiscal Procedures Act requires the preparation of a budget each fiscal year for all expenditures and funds of the district. Part II provides forms for resolutions, publications and other necessary data. Part III provides data pertinent to the understanding of the budget.

GENERAL INFORMATION

Since the Uniform Municipal Fiscal Procedures Act of 1980 does not set out specific format and content requirements, school districts are free to prepare their detailed budgets in any form they wish. A summarized copy of the district's budget presented on the following forms will fulfill the statutory requirements (W.S. 16-4-111) that copies of school district budgets must be furnished to the Wyoming Department of Education.

The Budget Book is divided into three parts. Part I comprises the Budget Message (required by W.S. 16-4-104(c)), the actual Budget Summary by Fund and a form which may be used for the school district's Budget Appropriation and Levy Resolution.

The columns in Part I shall contain appropriate data as follows:

- Column A - Previous Budget Year (20-21). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (21-22). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (22-23). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (22-23). The budget for the ensuing school year as approved by the Board of Trustees.

Should the board amend the adopted budget, a copy of the amendment must be forwarded to the Wyoming Department of Education.

The codes given next to most revenue sources and expenditure types are for reference only. They are, however, usually indicative of account areas through which actual district funds normally flow.

Part II comprises other statements and forms. Included are a Statement of Mill Levies, a Statement of Bonded Indebtedness and Debt Requirements, a Statement of Legal Debt Margin and a form which may be used for the required Notice of Public Hearing with Summary of Budget.

Part III contains information that is pertinent to the understanding of the budget and is generally presented as references for clarification.

All amounts are rounded to the nearest dollar.

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PART I

Budget Message

Budget Summary by Fund

Budget Appropriation and Levy Resolution

BUDGET MESSAGE

A brief review of the General Fund for the 2021-2022 Fiscal Year shows actual expenditures and transfers of \$76,754,224 (92.23% of the budget) and revenues and other sources of \$82,684,849 (106.17% of the budget). The current cash carryover of \$16,790,662 is the direct result of reduced spending, specifically in unfilled employee positions and special education placements. The District's Insurance Fund experienced an 3.56% increase in total claims over the prior fiscal year.

The 2022-2023 General Fund Budget shows revenues of \$73,223,261 and expenditures of \$82,423,331. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee for FY 2023 is estimated to be \$74,790,921. This amount will be reduced by excess taxes collected in FY 2022 of \$4,186,172. District funding for 2021-2022 was based on 5,201 ADM's compared to 5,072 ADM's for 2022-2023.

The General Fund Cash Reserve Accounts clearly show the District's effort to fund its share of future expenses and follow District Policy DA - Fiscal Management Goals. The 2022 State Legislature increased the limit on operating balances and cash reserves that can be held at year end before any excess is counted against District funding as a local resource. The limit, which is based on the prior year school foundation guarantee amount, was raised from 15% to 30%. Cash reserves over 15% are to be accounted for separately and cannot be expended on school capital construction. Raising the cash reserve limit is clearly beneficial to the District, and helps manage excess tax collections without reducing the expenditure budget, and allows for certain contingencies to be set aside in cash reserves. The District is committed to sound fiscal management and will continue to plan carefully and prudently to provide resources to meet the needs of students in the years ahead.

The 2022 State Legislature also modified the school foundation program to include an external cost adjustment for 2022-2023. Although this increase is appreciated, the District anticipates an overall decrease in funding from the school foundation program, both in total and on a per ADM basis. The District will continue to monitor the actions of the legislature closely.

Any future changes in the funding model could have a significant impact on the operations of the District. The potential effect of legislative action on District revenues is unknown at this time. A further reduction in funding from the legislature could adversely affect the District's ability to provide the basket of goods. The District will need to continue to make strategic use of available resources and evaluate various cost saving measures to ensure that student needs are met now and in the future.

The 2022-2023 General Fund Budget reflects certain measures to improve student achievement and to provide enhanced support for the education of students in the District. These measures include an increase in staff salaries; a four day school week for students, and utilizing the new Satellite High School. The District also contributed funds to a stabilization reserve for premiums in the Health Insurance fund, thereby allowing the District to help control costs to the health insurance budget in the General Fund.

The District will continue to fund its Health Plan benefit at a high level and closely monitor claims during the 2022-2023 fiscal year. In an effort to control the rising cost of health care and unpredictable expenses, the District has taken various steps in recent years including establishing a stabilization reserve for premiums in the Health Plan Fund. This reserve has allowed the District to shift the risk of a high claims cost year from the General fund to the Health Plan Fund. As such, the 2022-2023 General Fund budget reflects the reallocation of expenditures from health insurance line items to increase salaries and benefits for all staff.

Capital Construction Funds reflect the current planning and construction of the District's building needs, including the completion of the new Satellite High School and the demolition of the old Lincoln Elementary School.

The Capital Projects fund continues to play an important role in fulfilling the District's technology plan; securing additional fixtures, furniture, and equipment (FF&E) in new buildings; providing emergency generators at strategic locations throughout the District for student and staff safety; and balancing the budget in the General Fund. This fund provides funding for current and future technology refreshes, minor building repairs, and other equipment needs that were previously funded in the General Fund. As such, the General Fund is able to reduce the budget for these line items.

The remaining Funds in the 2022-2023 Annual Budget appear to be healthy. Again, the Insurance Fund is budgeted at a level to meet anticipated claims. This fund will continue to be monitored closely.

ANNUAL BUDGET SUMMARY - GENERAL FUND

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | | | | | | |
| | | Revenues and Other Sources: | | | | |
| 1 | | | | | | |
| 2 | 81000 | Local Sources | 38,519,528 | 31,506,252 | 38,830,325 | 38,830,325 |
| 3 | 82000 | County Sources | 11,315,920 | 9,885,829 | 10,353,419 | 10,353,419 |
| 4 | 83000 | State Sources | 37,515,178 | 41,191,730 | 22,710,267 | 22,710,267 |
| 5 | 84000 | Federal Sources | 119,222 | 98,187 | 60,000 | 60,000 |
| 6 | 85000 | Other Sources Including Transfers | 55,563 | 2,851 | 1,269,250 | 1,269,250 |
| 7 | 37000 | Unreserved Fund Balance | | | 9,200,070 | 9,200,070 |
| 8 | | Total Revenues and Other Sources | 87,525,411 | 82,684,849 | 82,423,331 | 82,423,331 |
| 9 | | | | | | |
| | | Expenditures and Other Uses | | | | |
| 10 | 1000 | Instruction | 43,063,466 | 38,469,820 | 45,480,898 | 45,480,898 |
| 11 | 2000 | Instructional Support | 8,359,258 | 7,967,774 | 9,144,079 | 9,144,079 |
| 12 | 3000 | General Support | 22,578,368 | 20,885,918 | 27,721,614 | 27,721,614 |
| 13 | 4000 | Non-Instructional | 9,061 | 5,712 | 38,240 | 38,240 |
| 14 | 5000 | Facilities Acquisition and Construction | 0 | 0 | 16,000 | 16,000 |
| 15 | 6200 | Transfers | 13,631,000 | 9,425,001 | 22,500 | 22,500 |
| 16 | | Total Expenditures and Other Uses | 87,641,153 | 76,754,224 | 82,423,331 | 82,423,331 |
| 17 | 7200 | Cash Reserve | | | 7,590,592 | 7,590,592 |
| 18 | | Total Expenditures, Other Uses and Cash Reserve | 87,641,153 | 76,754,224 | 90,013,923 | 90,013,923 |

**ANNUAL BUDGET SUMMARY - GENERAL FUND
ASSIGNMENT OF CASH RESERVE**

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|------|-------------------------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | | Beginning Cash Reserve: | | | | |
| 1 | | Minimum Fund Balance | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 2 | | Impact Aid & Tax Shortfall | | 992,512 | 1,093,831 | 1,093,831 |
| 3 | | Future Expenditures | 1,571,824 | 2,140,195 | 69,778 | 69,778 |
| 4 | | Contingencies | | | 1,000,000 | 1,000,000 |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | Excess of 15% - Beginning Balance | | | 2,426,983 | 2,426,983 |
| 8 | | Excess of 15% - Use of Reserve | | | 0 | 0 |
| 9 | | Excess of 15% - Increase in Reserve | | | 0 | 0 |
| 10 | | Ending Cash Reserve: | 4,571,824 | 6,132,707 | 7,590,592 | 7,590,592 |

ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE

| LINE | CODE | ITEM | A | B | C | D |
|------|-------|---|----------------------|----------------------|---------------------------|--------------------------|
| | | | FISCAL YEAR 20-21 | BUDGET YEAR 21-22 | TENTATIVE BUDGET 22-23 | APPROVED BUDGET 22-23 |
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources - Interest | 5,669 | 15,071 | 15,000 | 15,000 |
| 3 | 81000 | Local Sources - Donations & Contributions | | | 1,700,000 | 1,700,000 |
| 4 | 83000 | State Sources | 4,128,850 | 3,474,799 | 3,827,727 | 3,827,727 |
| 5 | 85200 | Transfers | | | 1,325,000 | 1,325,000 |
| 6 | 37000 | Unreserved Fund Balance | | | 7,307,052 | 7,307,052 |
| 7 | | Total Revenues and Other Sources | 4,134,519 | 3,489,870 | 14,174,779 | 14,174,779 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 3470 | Major Building and Facility Maintenance | 2,745,191 | 4,929,326 | 14,174,779 | 14,174,779 |
| 10 | 5000 | Facilities Acquisition and Construction | | | 0 | 0 |
| 11 | 6200 | Transfers | | | 0 | 0 |
| 12 | | Total Expenditures and Other Uses | 2,745,191 | 4,929,326 | 14,174,779 | 14,174,779 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | 700,968 | 664,904 | 576,568 | 576,568 |
| 3 | 83000 | State Sources | 88,000 | 88,000 | 90,000 | 90,000 |
| 4 | 84000 | Federal Sources | 8,903,661 | 11,376,354 | 27,993,075 | 27,993,075 |
| 5 | 85000 | Other Sources | -6,085 | -789,921 | 0 | 0 |
| 6 | 85200 | Transfers | 6,595 | 12,712 | 1,011 | 1,011 |
| 7 | 37000 | Unreserved Fund Balance | | | 485,406 | 485,406 |
| 8 | | Total Revenues and Other Sources | 9,693,139 | 11,352,049 | 29,146,060 | 29,146,060 |
| 9 | | Expenditures and Other Uses | | | | |
| 10 | 1000 | Instruction | 4,737,163 | 6,778,488 | 19,889,183 | 19,889,183 |
| 11 | 2000 | Instructional Support | 1,564,014 | 2,236,598 | 4,015,059 | 4,015,059 |
| 12 | 3000 | General Support | 2,896,791 | 1,762,151 | 4,710,603 | 4,710,603 |
| 13 | 4000 | Non Instructional | 2,560 | 71,266 | 55,026 | 55,026 |
| 14 | 6200 | Fund Transfers | 6,596 | 12,712 | 0 | 0 |
| 15 | | Total Expenditures and Other Uses | 9,207,124 | 10,861,215 | 28,669,871 | 28,669,871 |
| | | Carryover | | | \$23,964,779 | \$23,964,779 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS - BY PROGRAM

| LINE | CODE | ITEM | BOCES | Title I/ McKinney-Vento | Part B Flowthrough Title VI-B | CLSD Grant |
|------|-------|--|-----------|----------------------------|----------------------------------|------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | 576,469 | | | |
| 3 | 83000 | State Sources | | | | |
| 4 | 84000 | Federal Sources | | 2,604,912 | 2,600,778 | 869,638 |
| 5 | 85200 | Transfers | | | | |
| 6 | 37000 | Unreserved Fund Balance | -2,472 | | 3,100 | 1,543 |
| 7 | | Total Revenues and Other Sources | 573,997 | 2,604,912 | 2,603,878 | 871,181 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 1000 | Instruction | 355,402 | 1,970,884 | 1,348,365 | 259,044 |
| 10 | 2000 | Instructional Support | 80,000 | 203,062 | 1,133,142 | 371,056 |
| 11 | 3000 | General Support | | 430,966 | 119,271 | 6,027 |
| 12 | 4000 | Non Instructional | | | | |
| 13 | 6200 | Transfers | | | | |
| 14 | | Total Expenditures and Other Uses | 435,402 | 2,604,912 | 2,600,778 | 636,127 |
| | | Carryover | \$147,362 | \$723,569 | \$2,600,778 | \$636,127 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS - BY PROGRAM

| LINE | CODE | ITEM | Title III | 21st Century | Carl Perkins/CTE | TITLE II-A |
|------|-------|--|-----------|--------------|------------------|------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | | | | |
| 3 | 83000 | State Sources | | | | |
| 4 | 84000 | Federal Sources | 102,421 | 98,396 | 139,047 | 795,030 |
| 5 | 85000 | Other Sources | | | | |
| 6 | 85200 | Transfers | | | | |
| 7 | 37000 | Unreserved Fund Balance | | | | |
| 8 | | Total Revenues and Other Sources | 102,421 | 98,396 | 139,047 | 795,030 |
| 9 | | Expenditures and Other Uses | | | | |
| 10 | 1000 | Instruction | 79,935 | 66,197 | 133,502 | 0 |
| 11 | 2000 | Instructional Support | 17,487 | 470 | 0 | 666,683 |
| 12 | 3000 | General Support | 4,999 | 31,912 | 5,545 | 128,347 |
| 13 | 4000 | Non Instructional | | | | |
| 14 | 6200 | Transfers | | | | |
| 15 | | Total Expenditures and Other Uses | 102,421 | 98,579 | 139,047 | 795,030 |
| | | Carryover | \$54,223 | \$98,579 | \$4,029 | \$309,983 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS - BY PROGRAM

| LINE | CODE | ITEM | Title IV | Workforce Grant | Cutting Edge | National Board Certification |
|------|-------|--|-----------|-----------------|--------------|------------------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | | | | |
| 3 | 83000 | State Sources | | | | 90,000 |
| 4 | 84000 | Federal Sources | 453,815 | 18,000 | 22,500 | |
| 5 | 85200 | Transfers | | | | |
| 6 | 37000 | Unreserved Fund Balance | | | | |
| 7 | | Total Revenues and Other Sources | 453,815 | 18,000 | 22,500 | 90,000 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 1000 | Instruction | 251,733 | | 3,175 | 90,000 |
| 10 | 2000 | Instructional Support | 182,023 | | | |
| 11 | 3000 | General Support | 20,059 | | | |
| 12 | 4000 | Non Instructional | | | | |
| 13 | 6200 | Transfers | | | | |
| 14 | | Total Expenditures and Other Uses | 453,815 | 0 | 3,175 | 90,000 |
| | | Carryover | \$165,151 | \$0 | \$3,175 | \$0 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS - BY PROGRAM

| LINE | CODE | ITEM | CARES Grants | DERA | Other Local, State and Federal | Head Start |
|------|-------|--|-------------------|----------------|--------------------------------|------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | | | 99 | |
| 3 | 83000 | State Sources | | | | |
| 4 | 84000 | Federal Sources | 17,998,263 | 119,826 | 144,614 | 1,975,835 |
| 5 | 85200 | Transfers | | | 1,011 | |
| 6 | 37000 | Unreserved Fund Balance | | | 84,251 | 45,113 |
| 7 | | Total Revenues and Other Sources | 17,998,263 | 119,826 | 229,975 | 2,020,948 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 1000 | Instruction | 13,876,101 | | 175,334 | 1,093,960 |
| 10 | 2000 | Instructional Support | 886,501 | | 19,784 | 263,546 |
| 11 | 3000 | General Support | 3,183,789 | 59,931 | 32,895 | 659,847 |
| 12 | 4000 | Non Instructional | 51,453 | | | 3,573 |
| 13 | 6200 | Transfers | | | | |
| 14 | | Total Expenditures and Other Uses | 17,997,844 | 59,931 | 228,013 | 2,020,926 |
| | | Carryover | \$17,997,844 | \$59,931 | \$228,013 | \$582,144 |

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS - BY PROGRAM

| LINE | CODE | ITEM | Wyoming Trust Innovation | SAMHSA | |
|------|-------|--|-----------------------------|-----------|--|
| 1 | | Revenues and Other Sources: | | | |
| 2 | 81000 | Local Sources | | | |
| 3 | 83000 | State Sources | | | |
| 4 | 84000 | Federal Sources | 50,000 | | |
| 5 | 85200 | Transfers | | | |
| 6 | 37000 | Unreserved Fund Balance | | 353,871 | |
| 7 | | Total Revenues and Other Sources | 50,000 | 353,871 | |
| 8 | | Expenditures and Other Uses | | | |
| 9 | 1000 | Instruction | 50,000 | 135,551 | |
| 10 | 2000 | Instructional Support | | 191,305 | |
| 11 | 3000 | General Support | | 27,015 | |
| 12 | 4000 | Non Instructional | | | |
| 13 | 6200 | Transfers | | | |
| 14 | | Total Expenditures and Other Uses | 50,000 | 353,871 | |
| | | Carryover | \$0 | \$353,871 | |

ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | | Local Sources | | | | |
| 3 | 81200 | Bond & interest tax levy | | | | |
| 4 | 81510 | Interest Income | | | | |
| 5 | 81990 | Other | | | | |
| 6 | | State Sources | | | | |
| 7 | 83150 | Mill-Levy Supplement | | | | |
| 8 | 83240 | Farm Loan Board Grants | | | | |
| 9 | 83290 | Other | | | | |
| 10 | | Other Sources: | | | | |
| 11 | 85100 | Proceeds of Refunding Debt Issues | | | | |
| 12 | 85200 | Transfers | | | | |
| 13 | | Total Revenues and Other Sources | 0 | 0 | 0 | 0 |
| 14 | 6100 | Expenditures and Other Uses | | | | |
| 15 | 620 | Payment of Debt Interest | | | | |
| 16 | 710 | Payment of Debt Principal | | | | |
| 17 | 720 | Transfer to Other Funds | | | | |
| 18 | 730 | Transfer to Retirement of Refunded Debt | | | | |
| 19 | 790 | Other | | | | |
| 20 | | Total Expenditures and Other Uses | 0 | 0 | 0 | 0 |

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | | Local Sources | | | | |
| 3 | 81510 | Interest Income | 14,630 | 46,948 | 100,000 | 100,000 |
| 4 | 81990 | Other | 252,570 | | | 0 |
| 5 | 85200 | Transfers From Other Funds | 6,125,000 | 6,700,000 | 0 | 0 |
| 6 | 37000 | Unreserved Fund Balance | | | | |
| 7 | | Total Revenues and Other Sources | 6,392,200 | 6,746,948 | 30,718,549 | 30,718,549 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 1000 | Instruction | 393,020 | 1,069,171 | 6,811,020 | 6,811,020 |
| 10 | 2000 | Instructional Support | -37,577 | 0 | 400,739 | 400,739 |
| 11 | 3000 | General Support | 1,366,563 | 1,181,156 | 16,785,229 | 16,785,229 |
| 12 | 4000 | Non Instructional | 75,851 | 96,654 | 8,820 | 8,820 |
| 13 | 5000 | Facilities Acquisition and Construction | | | | |
| 14 | 6200 | Transfers to Other Funds | | 85,488 | 1,304,542 | 1,304,542 |
| 15 | 7200 | Cash Reserve | | | 5,508,200 | 5,508,200 |
| 16 | | Total Expenditures and Other Uses | 1,797,857 | 2,432,469 | 30,818,549 | 30,818,549 |

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS

| LINE CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|-----------|--------------------------------------|---------------------------|---------------------------|--------------------------------|-------------------------------|
| 1 | Revenues and Other Sources: | | | | |
| 2 | Transfers | 1,424,157 | 82,685 | 2,629,353 | 2,629,353 |
| 3 | Unreserved Fund Balance | | | 0 | 0 |
| 4 | Total Revenues and Other Sources | 1,424,157 | 82,685 | 2,629,353 | 2,629,353 |
| 5 | Expenditures and Other Uses | | | | |
| 6 | Site Improvement Services | | 10,740 | 0 | 0 |
| 7 | Site Improvement Services | 1,390,351 | 47,826 | 1,493,370 | 1,493,370 |
| 8 | Architectural & Engineering Services | | | 45,000 | 45,000 |
| 9 | Building Acquisition Construction | | | 0 | 0 |
| 10 | Building Improvement Services | 33,806 | 24,119 | 1,090,982 | 1,090,982 |
| 11 | Transfers | | | 0 | 0 |
| 12 | Total Expenditures and Other Uses | 1,424,157 | 82,685 | 2,629,353 | 2,629,353 |

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | 617 | 9,980 | -9,084 | -9,084 |
| 3 | 83250 | State Capital Construction | 11,063,515 | 4,775,733 | 2,453,492 | 2,453,492 |
| 4 | 8500 | Other Sources - Return of Funds | | -49,000 | | |
| 5 | 85200 | Transfers | | 85,488 | 40,012 | 40,012 |
| 6 | 37000 | Unreserved Fund Balance | | | 772,301 | 772,301 |
| 7 | | Total Revenues and Other Sources | 11,064,132 | 4,822,200 | 3,256,722 | 3,256,722 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 3460 | Security Services | 0 | 0 | 0 | 0 |
| 10 | 5100 | Site Acquisition Services | | | 0 | 0 |
| 11 | 5200 | Site Improvement Services | 0 | 0 | 185,814 | 185,814 |
| 12 | 5300 | Architectural & Engineering Services | | | 0 | 0 |
| 13 | 5500 | Building Acquisition Construction | 10,366,239 | 4,768,722 | 3,070,907 | 3,070,907 |
| 14 | 5600 | Building Improvement Services | | | 0 | 0 |
| 15 | 5900 | Other Acquisition and Construction | | | 0 | 0 |
| 16 | 6200 | Transfers | | | | |
| 17 | | Total Expenditures and Other Uses | 10,366,239 | 4,768,722 | 3,256,722 | 3,256,722 |

**ANNUAL BUDGET SUMMARY - INTERNAL SERVICE FUND
INSURANCE FUND**

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | | | | | | |
| 1. | | Revenues and Other Sources: | | | | |
| 2 | 81510 | Interest | 21,735 | 71,292 | 50,000 | 50,000 |
| 3 | 81900 | Other | 1,541,533 | 1,604,366 | 1,420,000 | 1,420,000 |
| 4 | 81900 | General Fund | 11,885,037 | 11,443,699 | 11,850,000 | 11,850,000 |
| 5 | 85201 | Transfers From General Fund | 7,500,000 | 2,725,000 | 0 | 0 |
| 6 | 37000 | Money Market, Aggregate, Cash | | | 14,152,852 | 14,152,852 |
| 7 | | Total Revenues and Other Sources | 20,948,305 | 15,844,358 | 27,472,852 | 27,472,852 |
| 8 | | Expenditures and Other Uses | | | | |
| 9 | 3000 | General Support | 12,719,013 | 12,372,976 | 24,312,813 | 24,312,813 |
| 10 | 6200 | Transfers to General Fund | | | 834,750 | 834,750 |
| 11 | | Total Expenditures and Other Uses | 12,719,013 | 12,372,976 | 25,147,563 | 25,147,563 |
| 12 | | Incurred but Unpaid Cash Reserve | 28,625,798 | 31,618,441 | 28,294,415 | 28,294,415 |
| 13 | | Total Expenditures and Reserve | 41,344,811 | 43,991,417 | 53,441,978 | 53,441,978 |

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND

| LINE CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|-----------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | Revenues and Other Sources: | | | | |
| 1 | Local Sources | | | | |
| 2 | Interest | 856 | 2,184 | 1,900 | 1,900 |
| 3 | Food Service | 135,933 | 120,204 | 798,200 | 798,200 |
| 4 | Other Food Service Income | 3,556 | 7,561 | 9,700 | 9,700 |
| 5 | Contributions & Donations | 7,550 | 961 | 10,000 | 10,000 |
| 6 | Sale of Fixed Assets | | | 0 | 0 |
| 7 | Restricted State Grants-In-Aid | | | 0 | 0 |
| 8 | Federal Sources: | | | | |
| 9 | Reimbursements Earned | 2,812,950 | 2,725,596 | 1,910,000 | 1,910,000 |
| 10 | Fresh Fruits & Vegetable Grant | 66,786 | | 0 | 0 |
| 11 | Other Sources | | -3,677 | 0 | 0 |
| 12 | Transfers From General Fund | 0 | 0 | 0 | 0 |
| 13 | Unreserved Net Assets | | | 864,728 | 864,728 |
| 14 | Total Revenues and Other Sources | 3,027,631 | 2,852,930 | 3,594,528 | 3,594,528 |
| 15 | Expenditures and Other Uses | | | | |
| 16 | Operating Expenses | 2,664,099 | 2,552,866 | 3,513,528 | 3,513,528 |
| 17 | Capital Outlay | 2,491 | 159,129 | 77,500 | 77,500 |
| 18 | Other | 704 | 1,475 | 3,500 | 3,500 |
| 19 | Transfers | | | 0 | 0 |
| 20 | Total Expenditures and Other Uses | 2,667,294 | 2,713,469 | 3,594,528 | 3,594,528 |
| 21 | | | | | |

**ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - OTHERS
DRIVERS EDUCATION, SWIMMING, HEAD START NUTRITION**

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | | | | | | |
| 1 | | Revenues and Other Sources: | | | | |
| 2 | 81000 | Local Sources | 2,252 | 1 | 33,780 | 33,780 |
| 3 | 83000 | State Sources | | | 0 | 0 |
| 4 | 84000 | Federal Sources | 57,057 | 76,842 | 70,353 | 70,353 |
| 5 | 85201 | Transfers From General Fund | 6,000 | 0 | 0 | 0 |
| 6 | 37400 | Unreserved Net Assets | | | 53,258 | 53,258 |
| 7 | | Total Revenues and Other Sources | 65,309 | 76,843 | 157,391 | 157,391 |
| 8 | 4100 | Expenditures and Other Uses | | | | |
| 9 | 1000 | Instruction | 6,243 | 0 | 35,498 | 35,498 |
| 10 | 2000 | Instructional Support | | | 0 | 0 |
| 11 | 3000 | General Support | | | 0 | 0 |
| 12 | 4000 | Non Instructional | 43,198 | 66,298 | 75,374 | 75,374 |
| 13 | 6200 | Transfers | | | 0 | 0 |
| 14 | | Total Expenditures and Other Uses | 56,697 | 66,298 | 110,872 | 110,872 |

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - OTHERS - BY PROGRAM
SUMMER PROGRAMS and HEAD START NUTRITION

| LINE | CODE | ITEM | Summer Programs Drivers Ed | Summer Programs Swimming | Head Start Nutrition |
|------|-------|--|-------------------------------|-----------------------------|-------------------------|
| 1 | | Revenues and Other Sources: | | | |
| 2 | 81000 | Local Sources | 33,780 | 0 | 0 |
| 3 | 83000 | State Sources | 0 | 0 | 0 |
| 4 | 84000 | Federal Sources | 0 | 0 | 70,353 |
| 5 | 85200 | Transfers From Other Funds | 0 | 0 | 0 |
| 6 | 37400 | Unreserved Net Assets | 1,718 | 5,021 | 46,520 |
| 7 | | Total Revenues and Other Sources | 35,498 | 5,021 | 116,873 |
| 8 | | Expenditures and Other Uses: | | | |
| 9 | 1000 | Instruction | 35,498 | 0 | 0 |
| 10 | 2000 | Instructional Support | 0 | 0 | 0 |
| 11 | 3000 | General Support | 0 | 0 | 0 |
| 12 | 4000 | Non-Instructional | 0 | 5,021 | 70,353 |
| 13 | 6200 | Transfers | 0 | 0 | 0 |
| 14 | | Total Expenditures and Other Uses | 35,498 | 5,021 | 70,353 |

**ANNUAL BUDGET SUMMARY - AGENCY FUND
PUPIL ACTIVITY FUND**

| LINE | CODE | ITEM | A FISCAL YEAR 20-21 | B BUDGET YEAR 21-22 | C TENTATIVE BUDGET 22-23 | D APPROVED BUDGET 22-23 |
|------|-------|--|---------------------------|---------------------------|--------------------------------|-------------------------------|
| | | | | | | |
| 1 | | Receipts: | | | | |
| 2 | 81510 | Interest | 1,087 | 1,035 | 1,500 | 1,500 |
| 3 | 81700 | Receipts from Student Groups | 346,752 | 484,276 | 655,000 | 655,000 |
| 4 | 81990 | Other | | 6,090 | 0 | 0 |
| 5 | 85200 | Transfers | | | 0 | 0 |
| 6 | 11010 | Cash Balance | | | 813,157 | 813,157 |
| 7 | | Total Receipts and Other Sources | 347,839 | 491,401 | 1,469,657 | 1,469,657 |
| 8 | | Disbursements | | | | |
| 9 | 1410 | Student Activities / Elementary | 29,894 | 27,258 | 101,000 | 101,000 |
| 10 | 1420 | Student Activities / Junior High | 32,584 | 26,427 | 58,000 | 58,000 |
| 11 | 1430 | Student Activities / High School | 272,708 | 352,766 | 496,000 | 496,000 |
| 12 | 6000 | Disbursements to (or for) Student Groups | | | 0 | 0 |
| 13 | 6200 | Transfers | | | 0 | 0 |
| 10 | | Total Expenditures and Other Uses | 335,186 | 406,451 | 655,000 | 655,000 |

BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 20th day of July, 2022, the budget officer filed with the Board of Trustees of Sweetwater County School District No. One a tentative budget and budget message for the fiscal year ending June 30, 2023; and

WHEREAS, a summary of such budget was entered into the Board minutes, and notice of a public hearing on such budget together with said summary published in the Rock Springs Rocket-Miner, a newspaper having general circulation in Sweetwater County, State of Wyoming, on the 13th day of July, 2022; and

WHEREAS, a public hearing was held concerning such budget on the third Wednesday in July at 6:00 p.m., at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Sweetwater County School District No. One that such budget, revised, if applicable, is hereby adopted and, subject to future amendment, is in effect for the fiscal year ending June 30, 2023.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2022 and that those respective expenditures applicable to each department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

Appropriations:

| | |
|---|-----------------------|
| General Fund | \$ <u>82,423,331</u> |
| Major Maintenance | \$ <u>14,174,779</u> |
| Special Revenue Fund - Others | \$ <u>28,669,871</u> |
| Sweetwater County School District #1 Recreation Board | \$ <u>2,749,353</u> |
| Debt Service Fund | \$ <u>-0-</u> |
| Capital Projects Fund - Capital Projects | \$ <u>30,818,549</u> |
| Capital Projects Fund - District Projects | \$ <u>2,629,353</u> |
| Capital Projects Fund - Capital Construction | \$ <u>3,256,722</u> |
| Internal Service Fund - Insurance Fund | \$ <u>25,147,563</u> |
| Enterprise Fund - Food Service Fund | \$ <u>3,594,528</u> |
| Enterprise Fund - Others | \$ <u>110,872</u> |
| Agency Fund - Pupil Activity Fund | \$ <u>655,000</u> |
| | |
| Total Appropriations | \$ <u>194,229,921</u> |

BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues, the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2023.

Amounts to be raised:

| | |
|---|----------------------|
| General Fund | <u>\$ 43,643,251</u> |
| Debt Service Fund | <u>\$ NONE</u> |
| Sweetwater BOCES | <u>\$ 703,923</u> |
| Region V BOCES | <u>\$ 281,569</u> |
| Sweetwater County School District Number One Recreation Board | <u>\$ 1,407,846</u> |

Dated this 20th day of July, 2022

/s/

PART II

Statement of Authorized Mill Levies

Statement of Bonded Indebtedness and Debt Requirements

Statement of Legal Debt Margin

Notice of Public Hearing with Summary of Budget

STATEMENT OF AUTHORIZED MILL LEVIES

| LINE | PART A Purpose of Levy | PART B Revenues & Collections | | | Proposed Levy 2022-23 |
|------|--|----------------------------------|---------------------------|---------------------------|-----------------------------|
| | | Actual Levy 2020-21 | Actual Levy 2021-22 | Actual Levy 2022-23 | |
| 1 | School District Levies: (Entered in Mills) | | | | |
| 2 | Required Local Effort-Unified Districts (25 Mills) (W.S. 21-13-102(a)(i)(A)) | 25.000 | 25.000 | 25.000 | |
| 3 | Required Local Effort-Non-Unified Districts (20 Mills) (W.S. 21-13-102(a)(ii)(A)) | | | | |
| 4 | Vocational, Terminal, & Adult Ed. 2.5 (Maximum) levy (W.S. 21-12-103) | | | | |
| 5a | BOCES 0.5 Mill (Maximum) Levy (W.S. 21-20-109(a)) | 0.500 | 0.500 | 0.500 | |
| 5b | BOCES 0.5 Mill (Maximum) Levy (W.S. 21-20-109(a)) | 0.2000 | 0.2000 | 0.2000 | |
| 6 | BOCES Voter Approved 2 Mill (Maximum) Levy (W.S. 21-20-110(a)) | | | | |
| 7 | Special Building Fund Levy (W.S. 21-13-501(a)) | | | | |
| 8 | Recreational Levy (W.S. 18-9-201) | 1.000 | 1.000 | 1.000 | |
| 9 | Total School District Levies | 26.700 | 26.700 | 26.700 | |
| 10 | Bond Levies: (Entered in Mills) | | | | |
| 11 | Bond Redemption | | | | |
| 12 | Bond Interest Levy | | | | |
| 13 | Total Bond Levies | NONE | NONE | NONE | NONE |

| LINE | PART B Revenues & Collections | PART B Revenues & Collections | | | Proposed Levy 2022-23 |
|------|--|----------------------------------|---------------------------|---------------------------|-----------------------------|
| | | Actual Levy 2020-21 | Actual Levy 2021-22 | Actual Levy 2022-23 | |
| 1 | Total District Assessed Valuation | 1,324,342,952 | 1,116,094,690 | 1,407,845,592 | |
| 2 | Total Authorized School Levies (part A, Line 9) | 26.7000 | 26.7000 | 26.7000 | |
| 3 | Total "School" Revenues (Part B, Line 2 X Line 1) | 35,359,957 | 29,799,728 | 37,589,477 | |
| 4 | Actual "School" Levy Collections | 34,876,266 | 27,672,318 | | |
| 5 | Mill Levy Supplement Receipts | | | | |
| 6 | Total Authorized Bond Levies (Part A, Line 13) | | | | |
| 7 | Total "Bond" Revenues, (Part B, Line 6 X Line 1) | | | | |
| 8 | Actual "Bond" Levy Collections | | | | |

CERTIFICATION

Superintendent _____

Sweetwater County School District No. 1

July 20, 2022

STATEMENT OF LEGAL DEBT MARGIN

(At beginning of fiscal year)

| | |
|---|-----------------|
| 1- Assessed Valuation of school district for budget year 2022-2023..... | \$1,407,845,592 |
| 2- Debt limit: | |
| for unified districts -10% of assessed valuation (W.S. 21-13-703)..... | \$140,784,559 |
| for elementary districts - 6% of assessed valuation (W.S. 21-13-703)..... | |
| 3- Bond principal outstanding, June 30, 2021..... | \$0 |
| 4- Less: Cash and sinking fund resources available for payment of bond principal..... | \$0 |
| 5- Recomputed bond principal (line 3 minus line 4)..... | \$0 |
| 6- Legal debt margin (subtract line 5 from line 2)..... | \$140,784,559 |

**NOTICE OF PUBLIC HEARING
ON SWEETWATER COUNTY
SCHOOL DISTRICT NO. 1 BUDGET**

Notice is hereby given that a public hearing on the proposed budget for Sweetwater County School District No. 1 for the Fiscal Year ending June 30, 2023, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 20th day of July, 2022 at six o'clock p.m., at the District Central Administration Building, 3550 Foothill Boulevard, Rock Springs, Wyoming at which time any and all persons interested may appear and be heard respecting such budget.

Further notice is hereby given that regular meetings of the Board of Trustees of Sweetwater County School District No. 1, State of Wyoming, are held each month at six o'clock p.m. on the second Monday in the Board Room of the District Central Administration Building, 3550 Foothill Blvd., Rock Springs, Wyoming and such meetings are open to the public.

Notice is also given that official minutes of each regular or special meeting of such board, including a record of all official acts and of all warrants issued, are available for inspections by any citizen during regular office hours at the office of the Clerk of said District at 3550 Foothill Blvd., Rock Springs, Wyoming.

SUMMARY OF BUDGET

The 2022-23 General Fund shows revenues of \$73,223,261 and expenditures and transfers of \$82,423,331. Once again expenditures exceed revenues. The District will rely on \$9,200,070 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2022-2023 budget.

The following is a summary of anticipated revenues and expenditures:

| Funds | Cash Available For Budget July 1, 2022 | Estimated Revenues For Budget Without Levy | Estimated Cash Plus Revenues (1+2) | Appropriations | Estimated Tax Requirements |
|----------------------------------|--|---|---|----------------|----------------------------------|
| General | 9,200,070 | 29,580,010 | 38,780,080 | 82,423,331 | 43,643,251 |
| Major Maintenance | 7,307,052 | 6,867,727 | 14,174,779 | 14,174,779 | |
| Special Revenue - Others | 485,406 | 28,660,654 | 29,146,060 | 28,669,871 | |
| Sweetwater SD#1 Recreation Board | 1,289,307 | 52,200 | 1,341,507 | 2,749,353 | 1,407,846 |
| Debt Service | | 0 | 0 | 0 | 0 |
| District Capital Projects | 30,718,549 | 100,000 | 30,818,549 | 30,818,549 | |
| District Construction Projects | 0 | 2,629,353 | 2,629,353 | 2,629,353 | |
| Capital Construction | 772,301 | 2,484,421 | 3,256,722 | 3,256,722 | |
| Insurance | 14,152,852 | 13,320,000 | 27,472,852 | 25,147,563 | |
| Food Service | 864,728 | 2,729,800 | 3,594,528 | 3,594,528 | |
| Enterprise Fund - Other | 53,258 | 104,133 | 157,391 | 110,872 | |
| Pupil Activity | 813,157 | 656,500 | 1,469,657 | 655,000 | |

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 20th day of July, 2022, at six o'clock p.m. at the District Central Administration Building, 3550 Foothill Boulevard, Rock Springs, Wyoming

Board of Trustees of School District No. 1
Sweetwater County, Wyoming

Attest: /s/

Carol Jelaco
Chairman of Board of Trustees

/s/ Matthew Jackman
Treasurer of School District

13-July-22
Date

Published in Rock Springs Rocket-Miner 7/13/22

NOTICE OF PUBLIC HEARING
ON SWEETWATER COUNTY
SCHOOL DISTRICT NO. 1 BUDGET

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The District will have to monitor spending to manage cash flow in the 2022-2023 budget.

The following is a summary of anticipated revenues and expenditures:

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|----------------------------------|--|--|------------------------------------|----------------|----------------------------|
| General | 9,200,070 | 29,580,010 | 38,780,080 | 82,423,331 | 43,643,251 |
| Major Maintenance | 7,307,052 | 6,867,727 | 14,174,779 | 14,174,779 | |
| Special Revenue - Others | 485,406 | 28,660,654 | 29,146,060 | 28,669,871 | |
| Sweetwater SD#1 Recreation Board | 1,289,307 | 52,200 | 1,341,507 | 2,749,353 | 1,407,846 |
| Debt Service | | 0 | 0 | 0 | 0 |
| District Capital Projects | 30,718,549 | 100,000 | 30,818,549 | 30,818,549 | |
| District Construction Projects | 0 | 2,629,353 | 2,629,353 | 2,629,353 | |
| Capital Construction | 772,301 | 2,484,421 | 3,256,722 | 3,256,722 | |
| Insurance | 14,152,852 | 13,320,000 | 27,472,852 | 25,147,563 | |
| Food Service | 864,728 | 2,729,800 | 3,594,528 | 3,594,528 | |
| Enterprise Fund - Other | 53,258 | 104,133 | 157,391 | 110,872 | |
| Pupil Activity | 813,157 | 656,500 | 1,469,657 | 655,000 | |

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 20th day of July, 2022, at six o'clock p.m. at the District Central Administration Building, 3550 Foothill Boulevard, Rock Springs, Wyoming Board of Trustees of School District No. 1

Sweetwater County, Wyoming
Attest: /s/Carol Jelaco
Chairman of Board of Trustees
July 13, 2022
NO. 257505

/s/Matthew Jackman
Treasurer of School District

CALENDAR OF CRITICAL DATES

- | | |
|--|---|
| May 1 | -Department heads submit budget requests to budget officer. |
| May 15 | -Tentative budget completed and filed with the governing body. |
| 1 week before hearing date | -Publish tentative budget and Notice of Hearing. |
| On or before the 3rd Wednesday in July | -Board makes appropriations and adopts budget. |
| July 31 | -Distribute certified copies of the budget to: County Commissioners District Budget Officer Wyoming Department of Education |
| Schedule when needed | -Amend budget prior to encumbering funds which would create a budget overrun. The Department of Audit interprets the Municipal Fiscal Procedures Act to require the budget to be amended prior to expending or encumbering any funds which would otherwise cause any department's budget to be overexpended. A public hearing must be held, after proper publication of notice of said hearing, for the purpose of amending the budget. |

PART III

Comparison of Budget vs. Actual Revenues & Expenditures

Comparison of Budgets

Comparison of 2021-2022 Actual vs. 2022-2023 Budget

Budget Detail-General Fund Revenues (2022-2023)

Budget Detail-General Fund Expenditures (2022 -2023)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES
FOR THE 2021-2022 FISCAL YEAR**

| Object Description | 2021-22 Original Budget | 2021-22 Actual | Difference |
|---------------------------------|----------------------------|--------------------------|---------------------------|
| Local Resources | | | |
| 25 Mill | 27,902,367 | 27,672,317 | (230,050) |
| Motor Vehicle Taxes | 3,053,312 | 2,875,683 | (177,629) |
| Delinquent Taxes | 0 | 0 | 0 |
| Other Local Taxes | 256,137 | 288,901 | 32,764 |
| Earnings On Investments | 30,000 | 44,001 | 14,001 |
| Other Local Revs. and Transfers | 479,492 | 628,201 | 148,709 |
| Subtotal | <u>31,721,308</u> | <u>31,509,103</u> | <u>(212,205)</u> |
| County Sources | | | |
| 6 Mill | 8,064,488 | 7,979,521 | (84,967) |
| Motor Vehicle | 705,349 | 680,513 | (24,836) |
| Delinquent Taxes | 0 | 0 | 0 |
| Fines and Forfeitures | 582,795 | 1,155,449 | 572,654 |
| Other County Resources | 68,195 | 70,346 | 2,151 |
| Subtotal | <u>9,420,827</u> | <u>9,885,829</u> | <u>465,002</u> |
| State Sources | | | |
| Foundation Program | 35,805,283 | 40,412,414 | 4,607,131 |
| Audit Adjustment | 0 | (69,211) | (69,211) |
| Taylor Grazing | 145 | 513 | 368 |
| Other | 823,662 | 848,013 | 24,351 |
| Subtotal | <u>36,629,090</u> | <u>41,191,730</u> | <u>4,562,640</u> |
| Federal Sources | | | |
| PL-874 | 60,000 | 98,187 | 38,187 |
| Subtotal | <u>60,000</u> | <u>98,187</u> | <u>38,187</u> |
| Grand Total | <u><u>77,831,225</u></u> | <u><u>82,684,849</u></u> | <u><u>4,853,624</u></u> |
| Expenditures | | | |
| 100 Salaries | 44,206,186 | 38,498,978 | (5,707,208) |
| 200 Benefits | 23,025,549 | 17,183,582 | (5,841,967) |
| 300 Outside Services | 8,034,217 | 6,179,463 | (1,854,754) |
| 400 Supplies | 6,868,337 | 5,060,686 | (1,807,651) |
| 500 Capital Outlay | 319,150 | 307,998 | (11,153) |
| 600 Other | 691,696 | 98,517 | (593,179) |
| 700 Transfers | 22,500 | 9,425,001 | 9,402,501 |
| Grand Total | <u><u>83,167,635</u></u> | <u><u>76,754,224</u></u> | <u><u>(6,413,411)</u></u> |

**COMPARISON OF BUDGETS
2021-2022 VS 2022-2023**

| Object Description | 2021-22 Original Budget | 2022-23 Budget | Difference |
|-------------------------------|----------------------------|--------------------------|---------------------------|
| Local Resources | | | |
| 25 Mill | 27,902,367 | 35,196,140 | 7,293,773 |
| Motor Vehicle Taxes | 3,053,312 | 2,875,684 | (177,628) |
| Delinquent Taxes | 0 | 0 | 0 |
| Other Local Taxes | 256,137 | 288,901 | 32,764 |
| Earnings On Investments | 30,000 | 45,000 | 15,000 |
| Other Local Revs. & Transfers | 479,492 | 1,693,850 | 1,214,358 |
| Subtotal | <u>31,721,308</u> | <u>40,099,575</u> | <u>8,378,267</u> |
| County Sources | | | |
| 6 Mill | 8,064,488 | 8,447,111 | 382,623 |
| Motor Vehicle | 705,349 | 680,513 | (24,836) |
| Delinquent Taxes | 0 | 0 | 0 |
| Fines and Forfeitures | 582,795 | 1,155,449 | 572,654 |
| Other County Resources | 68,195 | 70,346 | 2,151 |
| Subtotal | <u>9,420,827</u> | <u>10,353,419</u> | <u>932,592</u> |
| State Sources | | | |
| Foundation Program | 35,805,283 | 21,890,092 | (13,915,191) |
| Audit Adjustment | 0 | 0 | 0 |
| Taylor Grazing | 145 | 513 | 368 |
| Other | 823,662 | 819,662 | (4,000) |
| Subtotal | <u>36,629,090</u> | <u>22,710,267</u> | <u>(13,918,823)</u> |
| Federal Sources | | | |
| PL-874 and Other | 60,000 | 60,000 | 0 |
| Subtotal | <u>60,000</u> | <u>60,000</u> | <u>0</u> |
| Grand Total | <u><u>77,831,225</u></u> | <u><u>73,223,261</u></u> | <u><u>(4,607,964)</u></u> |
| Expenditures | | | |
| 100 Salaries | 44,206,186 | 45,817,935 | 1,611,749 |
| 200 Benefits | 23,025,549 | 21,654,906 | (1,370,643) |
| 300 Outside Services | 8,034,217 | 7,554,693 | (479,524) |
| 400 Supplies | 6,868,337 | 6,533,286 | (335,051) |
| 500 Capital Outlay | 319,150 | 443,311 | 124,161 |
| 600 Other | 691,696 | 396,700 | (294,996) |
| 700 Transfers | 22,500 | 22,500 | 0 |
| Grand Total | <u><u>83,167,635</u></u> | <u><u>82,423,331</u></u> | <u><u>(744,304)</u></u> |

COMPARISON OF 2021-2022 ACTUAL VS 2022-2023 BUDGET

| Object Description | 2021-22 Actual | 2022-23 Budget | Difference |
|-------------------------------|-------------------|-------------------|---------------------|
| Local Resources | | | |
| 25 Mill | 27,672,317 | 35,196,140 | 7,523,823 |
| Motor Vehicle Taxes | 2,875,683 | 2,875,684 | 1 |
| Delinquent Taxes | 0 | 0 | 0 |
| Other Local Taxes | 288,901 | 288,901 | 0 |
| Earning On Investments | 44,001 | 45,000 | 999 |
| Other Local Revs. & Transfers | 628,201 | 1,693,850 | 1,065,649 |
| Subtotal | <u>31,509,103</u> | <u>40,099,575</u> | <u>8,590,472</u> |
| County Sources | | | |
| 6 Mill | 7,979,521 | 8,447,111 | 467,590 |
| Motor Vehicle | 680,513 | 680,513 | 0 |
| Delinquent Taxes | 0 | 0 | 0 |
| Fines and Forfeitures | 1,155,449 | 1,155,449 | 0 |
| Other County Resources | 70,346 | 70,346 | 0 |
| Subtotal | <u>9,885,829</u> | <u>10,353,419</u> | <u>467,590</u> |
| State Sources | | | |
| Foundation Program | 40,412,414 | 21,890,092 | (18,522,322) |
| Tax Shortfall Grant | (69,211) | 0 | 69,211 |
| Taylor Grazing | 513 | 513 | (0) |
| Other | 848,013 | 819,662 | (28,351) |
| Subtotal | <u>41,191,730</u> | <u>22,710,267</u> | <u>(18,481,463)</u> |
| Federal Sources | | | |
| PL-874 | 98,187 | 60,000 | (38,187) |
| Subtotal | <u>98,187</u> | <u>60,000</u> | <u>(38,187)</u> |
| Grand Total | <u>82,684,849</u> | <u>73,223,261</u> | <u>(9,461,588)</u> |
| Expenditures | | | |
| 100 Salaries | 38,498,978 | 45,817,935 | 7,318,957 |
| 200 Benefits | 17,183,582 | 21,654,906 | 4,471,324 |
| 300 Outside Services | 6,179,463 | 7,554,693 | 1,375,230 |
| 400 Supplies | 5,060,686 | 6,533,286 | 1,472,600 |
| 500 Capital Outlay | 307,998 | 443,311 | 135,314 |
| 600 Other | 98,517 | 396,700 | 298,184 |
| 700 Transfers | 9,425,001 | 22,500 | (9,402,501) |
| Grand Total | <u>76,754,224</u> | <u>82,423,331</u> | <u>5,669,107</u> |

BUDGET DETAIL - GENERAL FUND - REVENUES

| Line | Code | Item | ACTUAL REVENUES 19-20 | ACTUAL REVENUES 20-21 | ACTUAL REVENUES 21-22 | PROPOSED REVENUES 22-23 |
|-----------------------------------|---------|--|-----------------------|-----------------------|-----------------------|-------------------------|
| REVENUE FROM LOCAL SOURCES | | | | | | |
| TAXES | | | | | | |
| 1 | 81000 | | | | | |
| 2 | 81100 | | | | | |
| 3 | 81111 | 25 Mills, Special District Tax | 35,002,389 | 34,876,266 | 27,672,318 | 35,196,140 |
| 4 | 81112 | 1,2,3 Mill Authorized by Board of Trustees | | | | |
| 5 | 81113/5 | 2 Mills, Authorized by Voters | | | | |
| 6 | 81114 | Tuition Tax (5 Mill Mandatory) | | | | |
| 7 | 81120 | Motor Vehicle Taxes | 3,109,096 | 3,053,312 | 2,875,684 | 2,875,684 |
| 8 | 81130 | Car Company Taxes | 64,057 | 63,657 | 61,339 | 61,339 |
| 9 | 81140 | Delinquent Taxes (post 7/1/91) | | | | |
| 10 | 81114 | Delinquent Taxes (prior to 7/1/91) | | | | |
| 11 | | | | | | |
| 12 | 81170 | BOCES | | | | |
| 13 | 81190 | Other Local Tax | 141,370 | 127,330 | 105,776 | 105,776 |
| 14 | 81300 | TUITION | | | | |
| 15 | 81302/5 | Concurrent/Dual Enrollment - Community College | 37,609 | 7,425 | 65,744 | 79,600 |
| 16 | 81310 | Regular Day School (Pupils & Patrons) | | | | |
| 17 | 81320 | Regular Day School (In-State Districts) | | | | |
| 18 | 81330 | Regular Day School (Out-State Districts) | | | | |
| 19 | 81340 | Adult Education (Patrons) | | | | |
| 20 | 81350 | Summer School (Pupils & Patrons) | | | | |
| 21 | 81360 | Cooperative Programs | | | | |
| 22 | 81370 | Tuition - Handicapped Students | | | | |
| 23 | 81400 | TRANSPORTATION | | | | |
| 24 | 81410 | Transportation Fees (Pupils) | | | | |
| 25 | 81420 | Transportation Fees (In-State Districts) | | | | |
| 26 | 81430 | Transportation Fees (Out-State Districts) | | | | |
| 27 | 81500 | EARNINGS on INVESTMENTS | | | | |
| 28 | 81510 | Interest & Dividends on Investments. | 158,123 | 27,643 | 44,001 | 45,000 |
| 29 | | Page Subtotal | 38,512,644 | 38,155,633 | 30,824,862 | 38,363,539 |

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

| Line | Code | Item | ACTUAL REVENUES 19-20 | ACTUAL REVENUES 20-21 | ACTUAL REVENUES 21-22 | PROPOSED REVENUES 22-23 |
|------|-------|---|-----------------------|-----------------------|-----------------------|-------------------------|
| 1 | 81000 | REVENUE FROM LOCAL SOURCES (Continued) | | | | |
| 2 | | | | | | |
| 3 | | Subtotal from previous page | 38,512,644 | 38,155,633 | 30,824,862 | 38,363,539 |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | 81700 | PUPIL ACTIVITIES | | | | |
| 7 | 81710 | Admissions | | | | |
| 8 | 81720 | Bookstore Sales | | | | |
| 9 | 81730 | Pupil Organization Memberships | | | | |
| 10 | 81790 | Other Pupil Activity Income | | | | |
| 11 | | FOUNDATION RECAPTURE | | | | |
| 12 | 81800 | Payments to State Foundation Program | | | | |
| 13 | 81850 | Indirect Costs | 59,717 | 151,777 | 259,838 | 250,000 |
| 14 | 81900 | OTHER LOCAL REVENUE | | | | |
| 15 | 81910 | Rental, School Facilities | 83,410 | 91,100 | 76,711 | 75,000 |
| 16 | 81920 | Contributions & Donations | 147 | 1,047 | 200 | |
| 17 | 81950 | Refund of Prior Year's Expenditures | 15,921 | 25,276 | 175,339 | 5,000 |
| 18 | 81981 | Services Provided to Other Local Government Units | 14,190 | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | 81590 | County Treasurer Interest | 0 | 0 | 0 | 0 |
| 22 | 81140 | P & I on Delinquent Taxes | 111,762 | 65,150 | 121,786 | 121,786 |
| 23 | 81990 | Miscellaneous | 19,904 | 29,546 | 47,518 | 15,000 |
| 24 | | TOTAL REVENUE FROM LOCAL SOURCES | 38,817,695 | 38,519,529 | 31,506,252 | 38,830,325 |

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

| Line | Code | Item | ACTUAL REVENUES 19-20 | ACTUAL REVENUES 20-21 | ACTUAL REVENUES 21-22 | PROPOSED REVENUES 22-23 |
|-------------------------------------|-------|---|-----------------------|-----------------------|-----------------------|-------------------------|
| REVENUE FROM STATE SOURCES | | | | | | |
| UNRESTRICTED GRANTS-IN-AID | | | | | | |
| 1 | 83000 | | | | | |
| 2 | 83100 | | | | | |
| 3 | 83110 | Foundation Program Revenue | 31,103,228 | 34,736,337 | 40,412,414 | 21,890,092 |
| 4 | 83111 | Audit Adjustments Foundation Program | 0 | 0 | -69,211 | |
| 5 | 83120 | State Land Income | | | | |
| 6 | 83130 | Taylor Grazing Revenue | 917 | 145 | 513 | 513 |
| 7 | 83160 | Tax Shortfall Grant | 214,261 | 1,936,594 | 0 | 0 |
| 8 | 83290 | Other Restricted Rev. - Proud Choices | 0 | 16,000 | 0 | 16,000 |
| 9 | 83290 | Other Restricted Rev. - Other/Reducing the Risk | 10,800 | 30,000 | 12,000 | 24,000 |
| 10 | 83290 | Other Restricted Rev. - Wyo Retirement | 677,985 | 796,102 | 836,013 | 779,662 |
| 11 | | TOTAL REVENUE FROM STATE SOURCES | 32,007,191 | 37,515,178 | 41,191,730 | 22,710,267 |
| 12 | | | | | | |
| REVENUE FROM FEDERAL SOURCES | | | | | | |
| 13 | 84000 | | | | | |
| 14 | 84100 | UNRESTRICTED GRANTS-IN-AID | | | | |
| 15 | 84110 | Public Law 874 | 148,908 | 119,222 | 98,187 | 60,000 |
| 16 | 84190 | Other | | | | |
| 17 | | TOTAL REVENUE - FEDERAL SOURCES | 148,908 | 119,222 | 98,187 | 60,000 |
| 18 | | | | | | |
| 19 | | | | | | |
| REVENUE FROM OTHER SOURCES | | | | | | |
| 20 | 85220 | Transfer From Other Funds | 18,662 | 53,571 | 2,851 | 1,269,250 |
| 21 | 85311 | Sale F/A prior to 7/1/97 | 375 | 0 | 0 | 0 |
| 22 | 85312 | Sale F/A after 7/1/97 | 10,328 | 1,892 | 0 | 0 |
| 23 | 85313 | Sale F/A Purchased with Federal Funds | 39,990 | 100 | 0 | 0 |
| 24 | 85320 | Compensation for Loss of F/A | 15,015 | 0 | 0 | 0 |
| 25 | | | | | | |
| 26 | | TOTAL REVENUE - OTHER SOURCES | 84,370 | 55,563 | 2,851 | 1,269,250 |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | | | | | | |
| 30 | | UNRESERVED FUND BALANCE | | | | 9,200,070 |
| 31 | | GRAND TOTAL REVENUES AND OTHER SOURCES | 82,272,274 | 87,525,411 | 82,684,849 | 82,423,331 |

BOLD denotes items included in Foundation Guarantee

BUDGET DETAIL - GENERAL FUND - EXPENDITURES

| Line Code | Program | Tentative Budget | Salaries 100 | Benefits 200 | Purchased Services 300 | Supplies & Materials 400 | Capital Outlay 500 | Other Objects 600 | Transfers 700 |
|-----------|---|------------------|--------------|--------------|------------------------|--------------------------|--------------------|-------------------|---------------|
| 1 | 1000 INSTRUCTION | | | | | | | | |
| 2 | 1100 GENERAL INSTRUCTION | | | | | | | | |
| 3 | 1110 Elementary | 15,611,571 | 10,002,414 | 5,021,714 | 65,894 | 517,549 | 4,000 | - | - |
| 4 | 1120 Middle School (Jr. High) | 5,220,705 | 3,398,014 | 1,663,061 | 24,430 | 131,676 | 2,000 | 1,525 | - |
| 5 | 1130 Secondary | 8,069,853 | 5,348,195 | 2,576,081 | 35,518 | 108,459 | - | 1,600 | - |
| 6 | 1135/6 Concurrent/Dual Enrollment | 119,772 | - | - | 119,772 | - | - | - | - |
| 7 | 1150 Tuition | 17,000 | - | - | 17,000 | - | - | - | - |
| 8 | 1200 SPECIAL INSTRUCTION | | | | | | | | |
| 9 | 1210 Programs for Students with Disabilities | 8,752,244 | 6,083,528 | 2,581,498 | 80,437 | 6,781 | - | - | - |
| 10 | 1233 Gifted and Talented; CE; BD | 113,340 | 61,740 | 28,200 | 11,325 | 12,075 | - | - | - |
| 11 | 1250 Tuition for Students with Disabilities | 1,788,061 | - | - | 1,788,061 | - | - | - | - |
| 12 | 1260 At Risk | 281,539 | 181,870 | 96,669 | 1,000 | 2,000 | - | - | - |
| 13 | 1265/6 Summer School/Extended Day | 506,882 | 365,592 | 83,890 | 900 | 56,500 | - | - | - |
| 14 | 1270 Limited English Proficient | 1,316,653 | 909,730 | 399,473 | 3,850 | 3,600 | - | - | - |
| 15 | 1280 Homebound Programs | 29,598 | 11,500 | 2,598 | 15,500 | - | - | - | - |
| 16 | 1290/1 Other Special Programs | 103,214 | 41,120 | 9,394 | 7,500 | 45,200 | - | - | - |
| 17 | 1400 Student Activities | 1,868,689 | 1,067,415 | 216,869 | 415,669 | 103,254 | - | 65,483 | - |
| 18 | 1530 Vocational Instruction - High School | 1,546,389 | 1,015,306 | 474,533 | 1,294 | 55,256 | - | - | - |
| 19 | 1730 Career Guidance/ Counsel | 59,122 | 35,459 | 23,663 | - | - | - | - | - |
| 20 | 1999 Other Miscellaneous | 76,265 | 60,050 | 13,215 | - | - | - | 3,000 | - |
| 21 | TOTAL INSTRUCTION | 45,480,898 | 28,581,932 | 13,190,858 | 2,588,150 | 1,042,349 | 6,000 | 71,608 | - |
| 22 | 2000 INSTRUCTIONAL SUPPORT | | | | | | | | |
| 23 | 2100 SUPPORT SERVICES - STUDENTS | | | | | | | | |
| 24 | 2110 Guidance Services | 2,043,542 | 1,345,818 | 681,251 | 11,350 | 5,123 | - | - | - |
| 25 | 2120 Attendance and Social Work Services | 823,741 | 520,770 | 294,671 | 3,700 | 4,600 | - | - | - |
| 26 | 2130 Health Services | 872,096 | 526,850 | 341,796 | 2,700 | 750 | - | - | - |
| 27 | 2131 Supervision Health Services | 24,153 | 6,669 | 1,634 | 6,750 | 9,100 | - | - | - |
| 28 | 2140 Psychological Services | 968,561 | 84,474 | 41,687 | 831,000 | 11,400 | - | - | - |
| 29 | 2150 Speech Pathology and Audiology Services | 791,554 | 370,652 | 212,152 | 204,150 | 4,600 | - | - | - |
| 30 | 2170 Therapy Services | 826,654 | 519,595 | 299,459 | 3,000 | 4,600 | - | - | - |
| 31 | 2190 Other Support Services-Student | 200 | - | - | 200 | - | - | - | - |
| 32 | 2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | |
| 33 | 2211 Supervision of Impr. of School Instruct. Service | 520,468 | 340,589 | 172,458 | 2,626 | 3,245 | - | 1,550 | - |
| 34 | 2212 Instruction & Curriculum Development | 233,395 | 182,500 | 42,562 | 5,892 | 2,441 | - | - | - |
| 35 | 2213 Staff Development Services | 608,339 | 254,701 | 58,082 | 285,556 | 10,000 | - | - | - |
| 36 | 2219 Other Improvement of Instruction Services | 123,909 | 80,973 | 42,936 | - | - | - | - | - |
| 37 | 2222 School Library Services | 602,306 | 346,109 | 155,597 | 4,220 | 96,380 | - | - | - |
| 38 | 2230 Supervision of Special Education Services | 458,856 | 285,451 | 146,428 | 20,938 | 5,940 | - | 100 | - |
| 39 | 2240 Technology Integration | 230,445 | - | - | - | 230,445 | - | - | - |
| 40 | 2999 Other Miscellaneous | 15,860 | 13,000 | 2,860 | - | - | - | - | - |
| 41 | TOTAL INSTRUCTIONAL SUPPORT | 9,144,079 | 4,878,151 | 2,493,573 | 1,382,082 | 388,624 | - | 1,650 | - |

BUDGET DETAIL - GENERAL FUND - EXPENDITURES (Continued)

| Line Code | Program | Tentative Budget | Salaries 100 | Benefits 200 | Purchased Services 300 | Supplies & Materials 400 | Capital Outlay 500 | Other Objects 600 | Transfer 700 |
|-----------|--|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|-------------------|---------------|
| 1 | 3000 GENERAL SUPPORT | | | | | | | | |
| 2 | 3300 SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | |
| 3 | 3311 Office of the Superintendent | 1,092,642 | 666,576 | 347,403 | 58,780 | 17,033 | - | 2,850 | - |
| 4 | 3319 Other Executive | 271,507 | 178,000 | 30,807 | 62,700 | - | - | - | - |
| 5 | 3321 Office of the Principal Services | 5,006,030 | 3,242,700 | 1,551,786 | 115,142 | 82,365 | 500 | 13,538 | - |
| 6 | 3331 Fiscal Services | 1,536,909 | 792,099 | 359,234 | 67,166 | 57,555 | - | 260,855 | - |
| 7 | 3333 Warehousing and Distributing Services | 330,005 | 160,553 | 76,068 | 1,600 | 91,784 | - | - | - |
| 8 | 3334 Printing, Publishing and Duplicating Services | 280,512 | 135,712 | 90,747 | 31,605 | 22,448 | - | - | - |
| 9 | 3351 Board of Education Services | 747,197 | 48,745 | 26,998 | 619,621 | 7,833 | - | 44,000 | - |
| 10 | 3400 OPERATION and MAINTENANCE of PLANT SERVICES | | | | | | | | |
| 11 | 3410 Supervision of Operations & Maintenance | 482,846 | 315,426 | 149,620 | 14,000 | 3,800 | - | - | - |
| 12 | 3420 Operating Building Services | 8,410,501 | 2,610,959 | 1,476,328 | 1,556,096 | 2,767,118 | - | - | - |
| 13 | 3430 Care and Upkeep of Grounds Services | 326,649 | 82,555 | 49,090 | 156,688 | 38,316 | - | - | - |
| 14 | 3450 Vehicle Operation and Maintenance Services | 14,709 | - | - | - | 14,709 | - | - | - |
| 15 | 3460 Security Services | 192,131 | - | - | 192,131 | - | - | - | - |
| 16 | 3500 TRANSPORTATION SERVICES | | | | | | | | |
| 17 | 3510 Vehicle Operation - To and From School | 4,525,227 | 2,239,136 | 862,502 | 271,879 | 728,900 | 420,811 | 2,000 | - |
| 18 | 3520 Vehicle Operation - Activities | 926,431 | 481,934 | 274,794 | 72,703 | 97,000 | - | - | - |
| 19 | 3530 Reimbursable Transportation - Non-Vehicle | 232,722 | 151,761 | 80,961 | - | - | - | - | - |
| 20 | 3590 Other Transportation | 211,148 | 18,000 | 4,719 | 97,730 | 90,699 | - | - | - |
| 21 | 3830 Staff Services | 50,383 | 20,210 | 4,570 | 25,603 | - | - | - | - |
| 22 | 3850 Technology Coordination | 3,079,190 | 1,209,486 | 583,973 | 213,477 | 1,072,254 | - | - | - |
| 23 | 3999 Other Miscellaneous | 4,875 | 4,000 | 875 | - | - | - | - | - |
| 24 | | 27,721,614 | 12,357,852 | 5,970,475 | 3,556,920 | 5,091,813 | 421,311 | 323,243 | - |
| 25 | | | | | | | | | |
| 26 | 4100 Food Service Operations | 10,000 | - | - | - | 10,000 | - | - | - |
| 27 | 4300 Community Support | 28,240 | - | - | 27,540 | 500 | - | 200 | - |
| 28 | 5000 Facilities Acquisition/ Construction | 16,000 | - | - | - | 16,000 | - | - | - |
| 29 | 6200 Fund Transfers | 22,500 | - | - | - | - | - | - | 22,500 |
| 30 | GRAND TOTAL EXPENDITURES | 82,423,331 | 45,817,935 | 21,654,906 | 7,554,693 | 6,533,286 | 443,311 | 396,700 | 22,500 |
| 31 | PERCENT TO TOTAL | 100.00% | 55.59% | 26.27% | 9.17% | 7.93% | 0.54% | 0.48% | 0.03% |
| 32 | Cash Reserve Post 6/30/97 | 7,590,592 | | | | | | | |

**CASH FLOW PROJECTION
GENERAL FUND 2022-23**

| | REVENUES | EXPEND. | BALANCE |
|--|----------------------|----------------------|--|
| Beginning Cash Balance as of 7/1/22 | | | \$ 16,790,662 |
| JULY | \$ 350,322 | \$ 3,241,310 | \$ 13,899,674 |
| AUGUST | 3,715,769 | 3,609,269 | 14,006,174 |
| SEPTEMBER | 2,413,095 | 6,760,588 | 9,658,681 |
| OCTOBER | 6,824,124 | 6,814,958 | 9,667,847 |
| NOVEMBER | 19,225,136 | 6,958,826 | 21,934,157 |
| DECEMBER | 2,447,324 | 7,370,066 | 17,011,415 |
| JANUARY | 9,193,589 | 6,881,094 | 19,323,910 |
| FEBRUARY | 3,505,079 | 7,053,108 | 15,775,881 |
| MARCH | 2,474,282 | 7,022,364 | 11,227,799 |
| APRIL | 4,485,974 | 6,932,206 | 8,781,567 |
| MAY | 15,366,616 | 16,153,958 | 7,994,225 |
| JUNE | 3,221,950 | 3,625,583 | 7,590,592 |
| | \$ 73,223,261 | \$ 82,423,331 | \$ 7,590,592 |
| | | | Cash Reserve - Min Fund Balance \$ 3,000,000 |
| | | | Impact Aid & Tax Shortfall \$ 1,093,831 |
| | | | Future Expenditure \$ 69,778 |
| | | | Contingencies \$ 1,000,000 |
| | | | Excess of 15% Beg E \$ 2,426,983 |
| | | | \$ 7,590,592 |

NOTES:

