



Sweetwater County School District #1
2024 Budget Hearing
(24/25)

Wednesday, July 17th 2024
6:00 pm
Rock Springs, Wyoming

SWEETWATER COUNTY
SCHOOL DISTRICT #1
ANNUAL BUDGET
2024-2025

(Summary Report)

for the
Fiscal Year Beginning July 1, 2024 and
Ending June 30, 2025

Adopted by the Board of Trustees:
Date: July 17, 2024

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, 2024

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, 2024.
- 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, 2025. 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 (22-23). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (23-24). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (24-25). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (24-25). 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 2023-2024 Fiscal Year shows actual expenditures and transfers of \$82,560,289 (93.99% of the budget) and revenues and other sources of \$84,170,667 (102.81% of the budget). The current cash carryover of \$15,989,585 is the direct result of reduced spending, mostly in unfilled employee positions. The District's Insurance Fund experienced a .35% decrease in total claims over the prior fiscal year.

The 2024-2025 General Fund Budget shows revenues of \$86,538,042 and expenditures of \$92,395,635. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee and Special Education reimbursement for FY 2025 is estimated to be \$84,090,514. This amount will be increased by a tax shortfall grant of \$11,179. District funding for 2023-2024 was based on 4,899 ADM's compared to 4,808 ADM's for 2024-2025.

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 2024 State Legislature modified the school foundation program to include an external cost adjustment for 2024-2025. Also, Special Education funding is now independent of the funding model, and there are no net changes to school district funding. 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 2024-2025 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; continuing a four day school week for students, and utilizing the new Satellite High School. The District also contributed funds to the Capital Projects fund, thereby allowing the District to maintain the 1:1 ratio of computer devices to students, maintain the existing computer network, and upgrade District safety and security systems. Additional General Fund transfers include a transfer to the Food Service program, Overland Education Center and the ROTC program.

The District will continue to fund its Health Plan benefit at a high level and closely monitor claims during the 2024-2025 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.

Capital Construction Funds reflect the current planning and construction of the District's building needs, including the completion of the new Satellite High 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 Capital Project fund will also be used to support costs for the new Rock Springs High School not funded by the State Facilities Department.

The remaining Funds in the 2024-2025 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 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81000	Local Sources	45,212,699	36,563,472	37,519,019	37,519,019
3	82000	County Sources	14,967,372	12,544,996	12,645,147	12,645,147
4	83000	State Sources	12,715,276	34,771,166	35,345,769	35,345,769
5	84000	Federal Sources	143,532	170,138	30,000	30,000
6	85000	Other Sources Including Transfers	53,338	120,895	998,107	998,107
7	37000	Unreserved Fund Balance			5,857,593	5,857,593
8		Total Revenues and Other Sources	73,092,217	84,170,667	92,395,635	92,395,635
9		Expenditures and Other Uses				
10	1000	Instruction	40,152,088	42,697,940	48,496,075	48,496,075
11	2000	Instructional Support	8,690,536	8,521,439	9,668,223	9,668,223
12	3000	General Support	22,999,999	25,240,753	32,718,437	32,718,437
13	4000	Non-Instructional	14,196	7,687	35,900	35,900
14	5000	Facilities Acquisition and Construction			25,000	25,000
15	6200	Transfers To Special Revenue Fund - Grant Programs	68,088		742,000	742,000
16	6200	Transfers To Capital Projects Fund	3,460,000	5,950,000	0	0
17	6200	Transfers To Capital Construction Fund	14,603		10,000	10,000
18	6200	Transfers To Food Service Fund		140,000	700,000	700,000
19	6200	Transfers To Driver's Education Program		2,470	0	0
20		Total Expenditures and Other Uses	75,399,510	82,560,289	92,395,635	92,395,635
21	7200	Cash Reserve			10,131,992	10,131,992
22		Total Expenditures, Other Uses and Cash Reserve	75,399,510	82,560,289	102,527,627	102,527,627

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

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Beginning Cash Reserve:				
2	7200	Minimum Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000
3	7200	Impact Aid & Tax Shortfall	1,093,831	1,446,246	1,459,146	1,459,146
4	7200	Future Expenditures	69,778	3,470,766	4,672,846	4,672,846
5	7200	Contingencies	1,000,000	1,000,000	1,000,000	1,000,000
6						
7		Excess of 15% - Beginning Balance	2,426,983		0	0
8		Excess of 15% - Use of Reserve			0	0
9		Excess of 15% - Increase in Reserve			0	0
10		Ending Cash Reserve:	7,590,592	8,917,012	10,131,992	10,131,992

ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81000	Local Sources - Interest	308,603	431,091	300,000	300,000
3	81000	Local Sources - Donations & Contributions			0	0
4	83000	State Sources	3,765,721	4,138,926	4,062,722	4,062,722
5	85200	Transfers From Capital Projects Fund	1,344,213		1,680,787	1,680,787
6	37000	Unreserved Fund Balance			7,965,604	7,965,604
7		Total Revenues and Other Sources	5,418,537	4,570,017	14,009,113	14,009,113
8		Expenditures and Other Uses				
9	3470	Major Building and Facility Maintenance	4,816,479	4,519,177	14,003,460	14,003,460
10	5000	Facilities Acquisition and Construction		-5,653	5,653	5,653
11	6200	Transfers			0	0
12		Total Expenditures and Other Uses	4,816,479	4,513,524	14,009,113	14,009,113

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81000	Local Sources	56,655	522,397	707,027	707,027
3	83000	State Sources	649,214	156,423	0	0
4	84000	Federal Sources	14,355,623	20,607,854	12,979,468	12,979,468
5	85000	Other Sources	-8,798	-109,664	0	0
6	85200	Transfers	81,429	14,065	9,320	9,320
7	37000	Unreserved Fund Balance	0	0	-187,773	-187,773
8		Total Revenues and Other Sources	15,134,123	21,191,075	13,508,042	13,508,042
9		Expenditures and Other Uses				
10	1000	Instruction	9,628,442	14,151,624	8,660,136	8,660,136
11	2000	Instructional Support	2,845,978	3,591,996	3,326,576	3,326,576
12	3000	General Support	1,997,113	3,497,218	1,406,180	1,406,180
13	4000	Non Instructional	92,218	226,203	76,849	76,849
14	6200	Fund Transfers	13,429	82,065	0	0
15		Total Expenditures and Other Uses	14,577,180	21,549,106	13,469,741	13,469,741
		Carryover			\$7,580,078	\$7,580,078

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

LINE	CODE	ITEM	BOCES	Title I/ McKinney-Vento	Part B Flowthrough Title VI-B	
1		Revenues and Other Sources:				
2	81000	Local Sources	674,541			
3	83000	State Sources				
4	84000	Federal Sources		3,384,186	2,373,995	0
5	85200	Transfers				
6	37000	Unreserved Fund Balance	-12,358		-146,471	0
7		Total Revenues and Other Sources	662,183	3,384,186	2,227,524	0
8		Expenditures and Other Uses				
9	1000	Instruction	662,183	2,452,431	1,077,662	
10	2000	Instructional Support		327,435	1,065,089	0
11	3000	General Support		532,320	81,673	0
12	4000	Non Instructional		72,000		
13	6200	Transfers				
14		Total Expenditures and Other Uses	662,183	3,384,186	2,224,424	0
		Carryover	\$246,603	\$819,130	\$2,224,424	\$0

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	113,593	419,398	185,666	846,980
5	85000	Other Sources				
6	85200	Transfers				
7	37000	Unreserved Fund Balance	-9,277		-21,251	36
8		Total Revenues and Other Sources	104,316	419,398	164,415	847,016
9		Expenditures and Other Uses				
10	1000	Instruction	95,798	274,921	155,515	41,000
11	2000	Instructional Support	4,904	19,550	7,687	731,893
12	3000	General Support	3,614	125,110	1,213	74,123
13	4000	Non Instructional				
14	6200	Transfers				
15		Total Expenditures and Other Uses	104,316	419,581	164,415	847,016
		Carryover	\$51,997	\$194,581	\$8,614	\$261,586

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

LINE	CODE	ITEM	Title IV		Cutting Edge	National Board Certification
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83000	State Sources				
4	84000	Federal Sources	475,306	0	3,175	
5	85200	Transfers				
6	37000	Unreserved Fund Balance	-2,525			
7		Total Revenues and Other Sources	472,781	0	3,175	0
8		Expenditures and Other Uses				
9	1000	Instruction	264,554		3,175	
10	2000	Instructional Support	182,526			
11	3000	General Support	25,701			
12	4000	Non Instructional				
13	6200	Transfers				
14		Total Expenditures and Other Uses	472,781	0	3,175	0
		Carryover	\$178,608	\$0	\$3,175	\$0

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

LINE	CODE	ITEM	CARES Grants		Other Local, State and Federal	Head Start
1		Revenues and Other Sources:				
2	81000	Local Sources			32,486	
3	83000	State Sources				
4	84000	Federal Sources	1,439,221	0	580,836	1,645,346
5	85200	Transfers			9,320	
6	37000	Unreserved Fund Balance	3,869		-25,907	48,438
7		Total Revenues and Other Sources	1,443,090	0	596,735	1,693,784
8		Expenditures and Other Uses				
9	1000	Instruction	1,355,461		470,446	1,085,235
10	2000	Instructional Support	5,674		47,793	235,778
11	3000	General Support	76,044	0	78,495	338,451
12	4000	Non Instructional	1,489			3,360
13	6200	Transfers				
14		Total Expenditures and Other Uses	1,438,668	0	596,734	1,662,824
		Carryover	\$1,438,668	\$0	\$548,084	\$115,170

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

LINE	CODE	ITEM	WYBILT	SAMHSA	TISS Grant	
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83000	State Sources				
4	84000	Federal Sources	1,511,766			
5	85200	Transfers				
6	37000	Unreserved Fund Balance	-431,943	266,104	143,512	
7		Total Revenues and Other Sources	1,079,823	266,104	143,512	
8		Expenditures and Other Uses				
9	1000	Instruction	514,522	145,127	62,106	
10	2000	Instructional Support	532,980	92,351	72,916	
11	3000	General Support	32,320	28,626	8,490	
12	4000	Non Instructional				
13	6200	Transfers				
14		Total Expenditures and Other Uses	1,079,822	266,104	143,512	
		Carryover	\$1,079,822	\$266,104	\$143,512	

**ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND
SWEETWATER COUNTY SCHOOL DISTRICT #1 RECREATION BOARD**

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81180	Local Sources	1,957,180	1,402,833	1,235,952	1,235,952
3	81510	Interest on Certificates			0	0
4	81510	Interest on Savings	423,120	674,041	584,250	584,250
5	37000	Unreserved Fund Balance			0	0
6		Total Revenues and Other Sources	2,380,300	2,076,874	1,820,202	1,820,202
7		Expenditures and Other Uses				
8	6200	Transfers - Capital Projects - District	866,547	758,256	663,202	663,202
9	6200	Transfers - General Fund	46,981	52,895	157,000	157,000
10		Total Expenditures and Other Uses	913,527	811,151	820,202	820,202
11						
12	7200	Cash Reserve for Deferred Maintenance	5,151,158	5,151,158	7,314,606	7,314,606
13	7200	Cash Reserve for New Projects	4,527,141	4,527,141	7,385,496	7,385,496
14		Total Expenditures, Other Uses and Cash Reserve	10,591,827	10,489,450	15,520,304	15,520,304

ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
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 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest Income	1,044,702	1,396,096	1,100,000	1,100,000
4	81990	Other			0	0
5	85200	Transfers From General Fund	3,460,000	5,950,000	0	0
6	37000	Unreserved Fund Balance			30,226,816	30,226,816
7		Total Revenues and Other Sources	4,504,702	7,346,096	31,326,816	31,326,816
8		Expenditures and Other Uses				
9	1000	Instruction	2,494,000	1,695,289	8,232,397	8,232,397
10	2000	Instructional Support	6,249	179,158	251,339	251,339
11	3000	General Support	3,478,012	3,140,098	16,847,557	16,847,557
12	4000	Non Instructional			8,820	8,820
13	5000	Facilities Acquisition and Construction			1,825,000	1,825,000
14	6200	Transfers to General Fund			1,823,031	1,823,031
15	6200	Transfers to Major Maintenance Fund	1,344,213		1,680,787	1,680,787
16	6200	Transfers to Capital Construction Fund	5,512		10,000	10,000
17	6200	Transfers to Food Service Fund			647,885	647,885
18	7200	Cash Reserve			0	0
19		Total Expenditures and Other Uses	7,327,986	5,014,545	31,326,816	31,326,816

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	85200	Transfers From SCSD#1 Recreation Board	866,547	758,256	663,202	663,202
3	37000	Unreserved Fund Balance			0	0
4		Total Revenues and Other Sources	866,547	758,256	663,202	663,202
5		Expenditures and Other Uses				
6	5200	Site Improvement Services	598,306	636,156	294,410	294,410
7	5300	Architectural & Engineering Services			0	0
8	5500	Building Acquisition Construction			0	0
9	5900	Building Improvement Services	294,524	95,817	368,792	368,792
10	6200	Transfers			0	0
11		Total Expenditures and Other Uses	892,830	731,973	663,202	663,202

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81000	Local Sources	1,364	473	0	0
3	83250	State Capital Construction	855,494	25,117	1,611,141	1,611,141
4	85000	Other Sources - Return of Funds			0	0
5	85201	Transfers From General Fund	14,604		0	0
6	85230	Transfers From Capital Projects Fund	5,512		9,914	9,914
7	37000	Unreserved Fund Balance			188,003	188,003
8		Total Revenues and Other Sources	876,974	25,590	1,809,058	1,809,058
9		Expenditures and Other Uses				
10	3460	Security Services			0	0
11	5100	Site Acquisition Services			0	0
12	5200	Site Improvement Services			186,744	186,744
13	5300	Architectural & Engineering Services			0	0
14	5500	Building Acquisition Construction	1,461,745	25,117	1,622,314	1,622,314
15	5600	Building Improvement Services			0	0
16	5900	Other Acquisition and Construction			0	0
17	6200	Transfers				
18		Total Expenditures and Other Uses	1,461,745	25,117	1,809,058	1,809,058

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

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81510	Interest	1,501,012	2,365,941	1,500,000	1,500,000
3	81900	Other	1,395,851	1,311,514	1,606,000	1,606,000
4	81900	General Fund	11,657,911	12,448,342	12,143,000	12,143,000
5	85201	Transfers From General Fund			0	0
6	37000	Money Market, Aggregate, Cash			15,611,887	15,611,887
7		Total Revenues and Other Sources	14,554,773	16,125,797	30,860,887	30,860,887
8		Expenditures and Other Uses				
9	3000	General Support	11,675,757	12,985,334	26,288,292	26,288,292
10	6200	Transfers to General Fund			834,750	834,750
11		Total Expenditures and Other Uses	11,675,757	12,985,334	27,123,042	27,123,042
12		Incurred but Unpaid Cash Reserve	28,294,415	34,131,904	32,854,859	32,854,859
13		Total Expenditures and Reserve	39,970,172	47,117,238	59,977,901	59,977,901

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest	26,581	19,032	20,000	20,000
4	81600	Food Service	723,859	681,718	927,000	927,000
5	81690	Other Food Service Income	2,313	2,753	9,351	9,351
6	81920	Contributions & Donations	29,145	12,985	20,000	20,000
7	81930	Sale of Fixed Assets			0	0
8	83200	Restricted State Grants-In-Aid			0	0
9		Federal Sources:				
10	84210/20	Reimbursements Earned	1,335,900	1,124,276	1,128,000	1,128,000
11	84200	Restricted Federal Grants-In-Aid	118,911	111,964	85,000	85,000
12	84200	Fresh Fruits & Vegetable Grant	78,798	63,189	182,175	182,175
13	84240	Child and Adult Care Food Program		112,887	153,000	153,000
14	85201	Transfers From General Fund		140,000	700,000	700,000
15	85230	Transfers From Capital Projects Fund			50,000	50,000
16	85250	Transfers From Head Start Nutrition Program			50,751	50,751
17	37400	Unreserved Net Assets			35,763	35,763
18		Total Revenues and Other Sources	2,315,507	2,268,804	3,361,040	3,361,040
19	4100	Expenditures and Other Uses				
20	100-499	Operating Expenses	2,518,447	2,848,419	3,287,940	3,287,940
21	500	Capital Outlay	22,344	20,887	67,500	67,500
22	600	Other	1,703	1,476	5,600	5,600
23	720	Transfers			0	0
24		Total Expenditures and Other Uses	2,542,494	2,870,782	3,361,040	3,361,040

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

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Revenues and Other Sources:				
2	81000	Local Sources	10,351	25,114	51,810	51,810
3	83000	State Sources			0	0
4	84000	Federal Sources	76,567		0	0
5	85201	Transfers From General Fund		2,470	0	0
6	37400	Unreserved Net Assets			49,908	49,908
7		Total Revenues and Other Sources	86,918	27,584	101,718	101,718
8	4100	Expenditures and Other Uses				
9	1000	Instruction	27,211	18,306	28,925	28,925
10	2000	Instructional Support			0	0
11	3000	General Support			0	0
12	4000	Non Instructional	66,949	5,387	5,025	5,025
13	6200	Transfers To Food Service Fund			50,751	50,751
14		Total Expenditures and Other Uses	94,160	23,693	84,701	84,701

**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	51,810	0		0
3	83000	State Sources	0	0		0
4	84000	Federal Sources	0	0		0
5	85200	Transfers From Other Funds	0	0		0
6	37400	Unreserved Net Assets	-5,868	5,025		50,751
7		Total Revenues and Other Sources	45,942	5,025	0	50,751
8		Expenditures and Other Uses				
9	1000	Instruction	28,925	0		0
10	2000	Instructional Support	0	0		0
11	3000	General Support	0	0		0
12	4000	Non Instructional	0	5,025		0
13	6200	Transfers To Food Service Fund	0	0		50,751
14		Total Expenditures and Other Uses	28,925	5,025	0	50,751

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

LINE	CODE	ITEM	A FISCAL YEAR 22-23	B BUDGET YEAR 23-24	C TENTATIVE BUDGET 24-25	D APPROVED BUDGET 24-25
1		Receipts:				
2	81510	Interest	4,951	8,570	6,000	6,000
3	81700	Receipts from Student Groups	580,944	590,054	650,000	650,000
4	81990	Other			0	0
5	85200	Transfers			0	0
6	11010	Cash Balance			889,548	889,548
7		Total Receipts and Other Sources	585,895	598,624	1,545,548	1,545,548
8		Disbursements				
9	1410	Student Activities / Elementary	60,631	68,986	115,000	115,000
10	1420	Student Activities /Junior High	27,524	51,429	59,000	59,000
11	1430	Student Activities / High School	420,983	478,511	482,000	482,000
12	6000	Disbursements to (or for) Student Groups			0	0
13	6200	Transfers			0	0
10		Total Expenditures and Other Uses	509,138	598,926	656,000	656,000

BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 17th day of July, 2024, 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, 2025; 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 10th day of July, 2024; 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, 2025.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2025 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>92,395,635</u>
Major Maintenance	\$ <u>14,009,113</u>
Special Revenue Fund - Others	\$ <u>13,469,741</u>
Sweetwater County School District #1 Recreation Board	\$ <u>820,202</u>
Debt Service Fund	\$ <u>-0-</u>
Capital Projects Fund - Capital Projects	\$ <u>31,326,816</u>
Capital Projects Fund - District Projects	\$ <u>663,202</u>
Capital Projects Fund - Capital Construction	\$ <u>1,809,058</u>
Internal Service Fund - Insurance Fund	\$ <u>27,123,042</u>
Enterprise Fund - Food Service Fund	\$ <u>3,361,040</u>
Enterprise Fund - Others	\$ <u>84,701</u>
Agency Fund - Pupil Activity Fund	\$ <u>656,000</u>
 Total Appropriations	 \$ <u>185,718,550</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, 2025.

Amounts to be raised:

General Fund	<u>\$ 43,795,964</u>
Debt Service Fund	<u>\$ NONE</u>
Sweetwater BOCES	<u>\$ 617,976</u>
Region V BOCES	<u>\$ 247,190</u>
Sweetwater County School District Number One Recreation Board	<u>\$ 1,235,952</u>

Dated this 17th day of July, 2024

/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	Actual	Actual	Proposed
		Levy 2022-23	Levy 2023-24	Levy 2024-25
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 Milll (Maximum) Levy (W.S. 21-20-109(a)) Sweetwater BOCES	0.500	0.500	0.500
5b	BOCES 0.5 Milll (Maximum) Levy (W.S. 21-20-109(a)) Region V BOCES	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

LINE	PART B Revenues & Collections	Actual	Actual	Proposed
		Levy 2022-23	Levy 2023-24	Levy 2024-25
1	Total District Assessed Valuation	1,407,845,592	1,679,155,885	1,235,952,308
2	Total Authorized School Levies (part A, Line 9)	26.7000	26.7000	26.7000
3	Total "School" Revenues	37,589,477	45,261,390	32,999,927
4	Actual "School" Levy Collections	45,605,299	31,263,140	
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			

<p>CERTIFICATION</p> <p align="right">Superintendent _____</p> <p align="right">Sweetwater County School District No. 1</p> <p align="right">July 17, 2024</p>
--

STATEMENT OF LEGAL DEBT MARGIN

(At beginning of fiscal year)

1- Assessed Valuation of school district for budget year 2024-2025.....	\$1,235,952,308
2- Debt limit:	
for unified districts -10% of assessed valuation (W.S. 21-13-703).....	\$123,595,231
for elementary districts - 6% of assessed valuation (W.S. 21-13-703).....	
3- Bond principal outstanding, June 30, 2023.....	\$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).....	\$123,595,231

**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, 2025, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 17th day of July, 2024 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 2024-25 General Fund shows revenues of \$86,538,042 and expenditures and transfers of \$92,395,635. Once again expenditures exceed revenues. The District will rely on \$5,857,593 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2024-2025 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2024	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	5,857,593	42,742,078	48,599,671	92,395,635	43,795,964
Major Maintenance	7,965,604	6,043,509	14,009,113	14,009,113	
Special Revenue - Others	-187,773	13,695,815	13,508,042	13,469,741	
Sweetwater SD#1 Recreation Board	0	584,250	584,250	820,202	1,235,952
Debt Service		0	0	0	0
District Capital Projects	30,226,816	1,100,000	31,326,816	31,326,816	
District Construction Projects	0	663,202	663,202	663,202	
Capital Construction	188,003	1,621,055	1,809,058	1,809,058	
Insurance	15,611,887	15,249,000	30,860,887	27,123,042	
Food Service	35,763	3,325,277	3,361,040	3,361,040	
Enterprise Fund - Other	49,908	51,810	101,718	84,701	
Pupil Activity	889,548	656,000	1,545,548	656,000	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 17th day of July, 2024, 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/ Andrea Summers
Treasurer of School District

10-July-24
Date

Published in Rock Springs Rocket-Miner 7/10/24

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

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Major Maintenance	7,965,604	6,043,509	14,009,113	14,009,113	
Special Revenue - Others	-187,773	13,695,815	13,508,042	13,469,741	
Sweetwater SD#1 Recreation Board	0	584,250	584,250	820,202	1,235,952
Debt Service		0	0	0	0
District Capital Projects	30,226,816	1,100,000	31,326,816	31,326,816	
District Construction Projects	0	663,202	663,202	663,202	
Capital Construction	188,003	1,621,055	1,809,058	1,809,058	
Insurance	15,611,887	15,249,000	30,860,887	27,123,042	
Food Service	35,763	3,325,277	3,361,040	3,361,040	
Enterprise Fund - Other	49,908	51,810	101,718	84,701	
Pupil Activity	889,548	656,000	1,545,548	656,000	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 17th day of July, 2024, 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 /s/ Andrea Summers
 Chairman of Board of Trustees Treasurer of School District

10-July-24
Date

Published in Rock Springs Rocket-Miner 7/10/24
NO. 533842

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 2023-2024 Actual vs. 2024-2025 Budget

Budget Detail-General Fund Revenues

Budget Detail-General Fund Expenditures (2024 -2025)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES
FOR THE 2023-2024 FISCAL YEAR**

Object Description	2023-24 Original Budget	2023-24 Actual	Difference
Local Resources			
25 Mill	41,978,897	31,263,140	(10,715,757)
Motor Vehicle Taxes	2,995,084	3,065,054	69,970
Delinquent Taxes	0	0	0
Other Local Taxes	262,462	243,376	(19,086)
Earnings On Investments	245,000	555,035	310,035
Payments to State Foundation Program	0	0	0
Other Local Revs. and Transfers	1,489,707	1,557,762	68,055
Subtotal	<u>46,971,150</u>	<u>36,684,367</u>	<u>(10,286,783)</u>
County Sources			
6 Mill	13,239,325	11,073,178	(2,166,147)
Motor Vehicle	685,366	697,699	12,333
Delinquent Taxes	0	0	0
Fines and Forfeitures	705,635	712,229	6,594
Other County Resources	108,500	61,890	(46,610)
Subtotal	<u>14,738,826</u>	<u>12,544,996</u>	<u>(2,193,830)</u>
State Sources			
Foundation Program	6,700,239	19,509,083	12,808,844
State Special Education Reimbursement	11,528,028	13,276,536	1,748,508
Tax Shortfall Grant	1,007,710	1,007,710	0
Audit Adjustment	0	(3,116)	(3,116)
Taylor Grazing	0	0	0
Other	865,000	980,953	115,953
Subtotal	<u>20,100,977</u>	<u>34,771,166</u>	<u>14,670,189</u>
Federal Sources			
PL-874	60,000	170,138	110,138
Subtotal	<u>60,000</u>	<u>170,138</u>	<u>110,138</u>
Grand Total	<u><u>81,870,953</u></u>	<u><u>84,170,667</u></u>	<u><u>2,299,714</u></u>
Expenditures			
100 Salaries	49,801,200	44,019,425	(5,781,775)
200 Benefits	22,625,821	18,954,773	(3,671,048)
300 Outside Services	7,072,874	8,156,618	1,083,744
400 Supplies	7,209,709	5,080,071	(2,129,638)
500 Capital Outlay	270,910	155,450	(115,460)
600 Other	745,383	101,482	(643,901)
700 Transfers	110,000	6,092,470	5,982,470
Grand Total	<u><u>87,835,897</u></u>	<u><u>82,560,289</u></u>	<u><u>(5,275,608)</u></u>

**COMPARISON OF BUDGETS
2023-2024 VS 2024-2025**

Object Description	2023-24 Original Budget	2024-25 Budget	Difference
Local Resources			
25 Mill	41,978,897	32,806,118	(9,172,779)
Motor Vehicle Taxes	2,995,084	3,995,000	999,916
Delinquent Taxes	0	0	0
Other Local Taxes	262,462	168,300	(94,162)
Earnings On Investments	245,000	190,000	(55,000)
Other Local Revs. & Transfers	1,489,707	1,357,707	(132,000)
Subtotal	<u>46,971,150</u>	<u>38,517,125</u>	<u>(8,454,025)</u>
County Sources			
6 Mill	13,239,325	10,989,846	(2,249,479)
Motor Vehicle	685,366	885,000	199,634
Delinquent Taxes	0	0	0
Fines and Forfeitures	705,635	728,829	23,194
Other County Resources	108,500	41,472	(67,028)
Subtotal	<u>14,738,826</u>	<u>12,645,147</u>	<u>(2,093,679)</u>
State Sources			
Foundation Program	6,700,239	19,815,447	13,115,208
State Special Education Reimbursement	11,528,028	14,654,143	3,126,115
Tax Shortfall Grant	1,007,710	11,179	(996,531)
Audit Adjustment	0	0	0
Taylor Grazing	0	0	0
Other	865,000	865,000	0
Subtotal	<u>20,100,977</u>	<u>35,345,769</u>	<u>15,244,792</u>
Federal Sources			
PL-874 and Other	60,000	30,000	(30,000)
Subtotal	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
Grand Total	<u><u>81,870,953</u></u>	<u><u>86,538,041</u></u>	<u><u>4,667,088</u></u>
Expenditures			
100 Salaries	49,801,200	50,400,011	598,811
200 Benefits	22,625,821	22,772,320	146,499
300 Outside Services	7,072,874	8,708,747	1,635,873
400 Supplies	7,209,709	7,657,807	448,098
500 Capital Outlay	270,910	404,195	133,285
600 Other	745,383	1,000,555	255,172
700 Transfers	110,000	1,452,000	1,342,000
Grand Total	<u><u>87,835,897</u></u>	<u><u>92,395,635</u></u>	<u><u>4,559,738</u></u>

COMPARISON OF 2023-2024 ACTUAL VS 2024-2025 BUDGET

Object Description	2023-24 Actual	2024-25 Budget	Difference
Local Resources			
25 Mill	31,263,140	32,806,118	1,542,978
Motor Vehicle Taxes	3,065,054	3,995,000	929,946
Delinquent Taxes	0	0	0
Other Local Taxes	243,376	168,300	(75,076)
Earning On Investments	555,035	190,000	(365,035)
Payments to State Foundation Program	0	0	0
Other Local Revs. & Transfers	1,557,762	1,357,707	(200,055)
Subtotal	<u>36,684,367</u>	<u>38,517,125</u>	<u>1,832,758</u>
County Sources			
6 Mill	11,073,178	10,989,846	(83,332)
Motor Vehicle	697,699	885,000	187,301
Delinquent Taxes	0	0	0
Fines and Forfeitures	712,229	728,829	16,600
Other County Resources	61,890	41,472	(20,418)
Subtotal	<u>12,544,996</u>	<u>12,645,147</u>	<u>100,151</u>
State Sources			
Foundation Program	19,509,083	19,815,447	306,364
State Special Education Reimbursement	13,276,536	14,654,143	1,377,607
Tax Shortfall Grant	1,007,710	11,179	(996,531)
Audit Adjustment	(3,116)		
Taylor Grazing	0	0	0
Other	980,953	865,000	(115,953)
Subtotal	<u>34,771,166</u>	<u>35,345,769</u>	<u>571,487</u>
Federal Sources			
PL-874	170,138	30,000	(140,138)
Subtotal	<u>170,138</u>	<u>30,000</u>	<u>(140,138)</u>
Grand Total	<u><u>84,170,667</u></u>	<u><u>86,538,041</u></u>	<u><u>2,364,258</u></u>
Expenditures			
100 Salaries	44,019,425	50,400,011	6,380,586
200 Benefits	18,954,773	22,772,320	3,817,547
300 Outside Services	8,156,618	8,708,747	552,129
400 Supplies	5,080,071	7,657,807	2,577,736
500 Capital Outlay	155,450	404,195	248,745
600 Other	101,482	1,000,555	899,073
700 Transfers	6,092,470	1,452,000	(4,640,470)
Grand Total	<u><u>82,560,289</u></u>	<u><u>92,395,635</u></u>	<u><u>9,835,346</u></u>

BUDGET DETAIL - GENERAL FUND - REVENUES

Line	Code	Item	ACTUAL REVENUES 21-22	ACTUAL REVENUES 22-23	ACTUAL REVENUES 23-24	PROPOSED REVENUES 24-25
1	81000	REVENUE FROM LOCAL SOURCES				
2	81100	TAXES				
3	81110/1	25 Mills, Special District Tax	27,672,318	45,605,299	31,263,140	32,806,118
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	2,875,684	2,995,084	3,065,054	3,995,000
8	81130	Car Company Taxes	61,339	55,679	65,876	55,679
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	105,776	113,620	104,598	19,458
14	81300	TUITION				
15	81302/5	Concurrent/Dual Enrollment - Community College	65,744	56,064	73,874	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	44,001	619,002	555,035	190,000
29		Page Subtotal	30,824,862	49,444,748	35,127,578	37,145,855

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 21-22	ACTUAL REVENUES 22-23	ACTUAL REVENUES 23-24	PROPOSED REVENUES 24-25
1	81000	REVENUE FROM LOCAL SOURCES (Continued)				
2						
3		Subtotal from previous page	38,155,633	49,444,748	35,127,578	37,145,855
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		-4,858,713		
13	81850	Indirect Costs	259,838	284,465	1,028,072	195,000
14	81900	OTHER LOCAL REVENUE				
15	81910	Rental, School Facilities	76,711	75,510	78,412	75,000
16	81920	Contributions & Donations	200	862	1,023	
17	81950	Refund of Prior Year's Expenditures	175,339	30,806	35,414	5,000
18	81981	Services Provided to Other Local Government Units				
19						
20						
21	81590	County Treasurer Interest	0	88,090	156,257	0
22	81140	P & I on Delinquent Taxes	121,786	93,163	72,902	93,163
23	81990	Miscellaneous	47,518	53,770	63,815	5,000
24		TOTAL REVENUE FROM LOCAL SOURCES	31,506,252	45,212,699	36,563,472	37,519,018

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 21-22	ACTUAL REVENUES 22-23	ACTUAL REVENUES 23-24	PROPOSED REVENUES 24-25
1	82000	REVENUE FROM COUNTY SOURCES				
2	82100	UNRESTRICTED GRANTS-IN-AID				
3	82110	6 Mill County Tax	7,979,521	13,467,871	11,073,178	10,989,846
4	82120	Motor Vehicle	680,513	685,366	697,699	885,000
5	82130	Car Company Tax	13,367	12,040	14,113	12,050
6	82110	Delinquent Tax (post 7/1/91)				
7	82111	Delinquent Tax (prior to 7/1/91)				
8	82150	Fines and Forfeitures	1,155,449	705,635	712,229	728,829
9	82160	Forest Reserve Revenue	1,880	1,860	1,811	1,860
10	82140	Penalty and Interest	29,450	67,038	20,658	0
11	82190	Other County Revenue	25,649	27,562	25,309	27,562
12						
13						
14						
15						
16						
17						
18		TOTAL REVENUE FROM COUNTY SOURCES	9,885,829	14,967,372	12,544,996	12,645,147

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 21-22	ACTUAL REVENUES 22-23	ACTUAL REVENUES 23-24	PROPOSED REVENUES 24-25
1	83000	REVENUE FROM STATE SOURCES				
2	83100	UNRESTRICTED GRANTS-IN-AID				
3	83110	Foundation Program Revenue	40,412,414	0	19,509,083	19,815,447
4	83111	Audit Adjustments Foundation Program	-69,211	0	-3,116	0
5	83120	State Special Education Reimbursement		11,882,485	13,276,536	14,654,143
6	83130	Taylor Grazing Revenue	513	0		0
7	83160	Tax Shortfall Grant	0	0	1,007,710	11,179
8	83290	Other Restricted Rev. - Proud Choices	0	16,000	13,000	16,000
9	83290	Other Restricted Rev. - Other/Reducing the Risk	12,000	24,000	30,000	24,000
10	83290	Other Restricted Rev. - Wyo Retirement	836,013	792,792	937,953	825,000
11		TOTAL REVENUE FROM STATE SOURCES	41,191,730	12,715,276	34,771,166	35,345,769
12						
13	84000	REVENUE FROM FEDERAL SOURCES				
14	84100	UNRESTRICTED GRANTS-IN-AID				
15	84110	Public Law 874	98,187	143,532	170,138	30,000
16	84190	Other				
17		TOTAL REVENUE - FEDERAL SOURCES	98,187	143,532	170,138	30,000
18						
19		REVENUE FROM OTHER SOURCES				
20	85220	Transfers From Special Revenue Funds	2,851	46,981	120,895	157,000
21	85230	Transfers From Capital Projects Funds	0	0	0	0
22	85260	Transfers From Internal Service Funds	0	0	0	834,750
23	85311	Sale F/A prior to 7/1/97	0	0	0	0
24	85312	Sale F/A after 7/1/97	0	6,357	0	6,357
25	85313	Sale F/A Purchased with Federal Funds	0	0	0	0
26	85320	Compensation for Loss of F/A	0	0	0	0
27						
28		TOTAL REVENUE - OTHER SOURCES	2,851	53,338	120,895	998,107
29						
30		UNRESERVED FUND BALANCE				5,857,593
31		GRAND TOTAL REVENUES AND OTHER SOURCES	82,684,849	73,092,217	84,170,667	92,395,635

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	16,168,443	10,708,994	4,953,503	60,982	443,464	1,500	-	-
4	1120	Middle School (Jr. High)	4,498,903	2,967,986	1,382,114	21,730	125,448	100	1,525	-
5	1130	Secondary	7,741,622	5,161,501	2,396,156	40,075	141,850	-	2,040	-
6	1135/6	Concurrent/Dual Enrollment	81,900	-	-	81,900	-	-	-	-
7	1150	Tuition	5,000	-	-	5,000	-	-	-	-
8	1200	SPECIAL INSTRUCTION								
9	1210	Programs for Students with Disabilities	11,659,785	7,808,257	3,531,633	313,025	6,870	-	-	-
10	1233	Gifted and Talented; CE; BD	123,840	70,062	29,653	16,125	8,000	-	-	-
11	1250	Tuition for Students with Disabilities	1,786,700	-	-	1,786,700	-	-	-	-
12	1260	At Risk	333,347	229,172	100,475	1,700	2,000	-	-	-
13	1265/6	Summer School/Extended Day	436,894	310,355	71,239	800	54,500	-	-	-
14	1270	Limited English Proficient	1,363,010	994,868	360,867	3,675	3,600	-	-	-
15	1280	Homebound Programs	13,631	5,000	1,131	7,500	-	-	-	-
16	1290/1	Other Special Programs	171,764	89,830	20,984	15,000	45,950	-	-	-
17	1400	Student Activities	2,039,351	1,245,749	240,940	390,209	101,253	-	61,200	-
18	1530	Vocational Instruction - High School	1,638,691	1,075,935	523,657	2,400	36,700	-	-	-
19	1730	Career Guidance/ Counsel	29,492	23,790	5,702	-	-	-	-	-
20	1820	Junior High Virtual Learning	87,000	70,240	16,760	-	-	-	-	-
20	1830	Secondary Virtual Learning	225,500	173,986	41,514	-	10,000	-	-	-
22	1999	Other Miscellaneous	91,200	70,000	18,200	-	-	-	3,000	-
23		TOTAL INSTRUCTION	48,496,075	31,005,725	13,694,528	2,746,821	979,636	1,600	67,765	-
24										
25	2000	INSTRUCTIONAL SUPPORT								
26	2100	SUPPORT SERVICES - STUDENTS								
27	2110	Guidance Services	1,850,434	1,276,556	558,415	9,286	6,177	-	-	-
28	2117	Assessment Services	-	-	-	-	-	-	-	-
29	2120/2	Attendance and Social Work Services	951,887	623,630	322,757	3,200	2,300	-	-	-
30	2130	Health Services	1,045,389	660,518	382,271	2,100	500	-	-	-
31	2131	Supervision Health Services	24,317	6,550	1,479	7,250	9,038	-	-	-
32	2140	Psychological Services	1,018,699	76,732	22,667	906,400	12,900	-	-	-
33	2150	Speech Pathology and Audiology Services	880,636	303,326	154,058	420,952	2,300	-	-	-
34	2170	Therapy Services	895,554	550,955	339,299	3,000	2,300	-	-	-
35	2190	Other Support Services-Student	5,507	4,330	977	200	-	-	-	-
36	2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF								
37	2211	Supervision of Impr. of School Instruct. Service	491,116	329,042	154,659	2,420	3,495	-	1,500	-
38	2212	Instruction & Curriculum Development	343,327	260,017	74,710	5,600	3,000	-	-	-
39	2213	Staff Development Services	678,838	299,230	69,449	300,159	10,000	-	-	-
40	2219	Other Improvement of Instruction Services	129,791	86,720	43,071	-	-	-	-	-
41	2222	School Library Services	636,423	371,420	160,498	2,600	101,905	-	-	-
42	2230	Supervision of Special Education Services	462,904	320,580	123,874	12,450	5,900	-	100	-
43	2240	Technology Integration	234,500	-	-	-	234,500	-	-	-
44	2999	Other Miscellaneous	18,900	15,000	3,900	-	-	-	-	-
45		TOTAL INSTRUCTIONAL SUPPORT	9,668,223	5,184,606	2,412,085	1,675,617	394,315	-	1,600	-

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 Cash Reserve
1	3000	GENERAL SUPPORT								
2	3300	SUPPORT SERVICES - GENERAL ADMINISTRATION								
3	3311	Office of the Superintendent	1,219,971	770,552	359,785	62,434	24,050	-	3,150	-
4	3319	Other Executive	374,415	237,754	71,961	64,700	-	-	-	-
5	3321	Office of the Principal Services	5,051,281	3,319,089	1,481,420	148,718	91,164	-	10,890	-
6	3331	Fiscal Services	2,289,094	847,528	399,417	104,889	67,704	-	869,555	-
7	3333	Warehousing and Distributing Services	388,513	170,212	76,999	1,550	139,752	-	-	-
8	3334	Printing, Publishing and Duplicating Services	289,432	144,178	92,806	30,498	21,950	-	-	-
9	3351	Board of Education Services	911,285	26,998	11,529	819,943	7,420	-	45,395	-
10	3400	OPERATION and MAINTENANCE of PLANT SERVICES								
11	3410	Supervision of Operations & Maintenance	499,630	338,984	140,307	16,539	3,800	-	-	-
12	3420	Operating Building Services	9,801,989	3,005,550	1,716,701	1,900,503	3,179,236	-	-	-
13	3430	Care and Upkeep of Grounds Services	387,931	88,475	51,126	206,775	41,555	-	-	-
14	3450	Vehicle Operation and Maintenance Services	20,560	-	-	1,435	19,125	-	-	-
15	3460	Security Services	127,650	-	-	127,650	-	-	-	-
16	3500	TRANSPORTATION SERVICES								
17	3510	Vehicle Operation - To and From School	6,061,408	3,372,165	1,196,405	208,229	905,014	377,595	2,000	-
18	3520	Vehicle Operation - Activities	1,281,724	476,492	249,534	124,123	431,575	-	-	-
19	3530	Reimbursable Transportation - Non-Vehicle	237,533	69,742	45,982	60,800	61,010	-	-	-
20	3590	Other Transportation	213,192	18,000	4,728	91,302	99,162	-	-	-
21	3830	Staff Services	99,760	20,000	64,522	15,238	-	-	-	-
22	3850	Technology Coordination	3,455,509	1,297,961	700,925	275,782	1,180,840	-	-	-
23	3999	Other Miscellaneous	7,560	6,000	1,560	-	-	-	-	-
24		TOTAL GENERAL SUPPORT	32,718,437	14,209,680	6,665,707	4,261,109	6,273,356	377,595	930,990	-
25										
26	4100	Food Service Operations	10,000	-	-	-	10,000	-	-	-
27	4300	Community Support	25,900	-	-	25,200	500	-	200	-
28	5000	Facilities Acquisition/ Construction	25,000	-	-	-	-	25,000	-	-
29	6200	Fund Transfers	1,452,000	-	-	-	-	-	-	1,452,000
30		GRAND TOTAL EXPENDITURES	92,395,635	50,400,011	22,772,320	8,708,747	7,657,807	404,195	1,000,555	1,452,000
31		PERCENT TO TOTAL	100.00%	54.55%	24.65%	9.43%	8.29%	0.44%	1.08%	1.57%
32	7200	Cash Reserve Post 6/30/97	10,131,992							

**CASH FLOW PROJECTION
GENERAL FUND 2024-25**

	REVENUES	EXPEND.	BALANCE
Beginning Cash Balance as of 7/1/24			\$ 15,989,585
JULY	\$ 123,694	\$ 3,518,718	\$ 12,594,561
AUGUST	6,613,063	3,765,151	15,442,472
SEPTEMBER	4,937,534	6,999,015	13,380,991
OCTOBER	9,419,034	7,398,037	15,401,988
NOVEMBER	9,194,335	7,660,572	16,935,751
DECEMBER	10,433,531	7,117,668	20,251,613
JANUARY	11,889,097	7,225,363	24,915,348
FEBRUARY	6,335,351	7,411,975	23,838,723
MARCH	5,990,840	7,410,804	22,418,759
APRIL	6,980,319	7,086,308	22,312,770
MAY	6,654,920	15,788,687	13,179,003
JUNE	7,966,326	11,013,337	10,131,992
	\$ 86,538,042	\$ 92,395,635	\$ 10,131,992
		Cash Reserve - Min Fund Balance	\$ 3,000,000
		Impact Aid & Tax Shortfall	\$ 1,459,146
		Future Expenditure	\$ 4,672,846
		Contingencies	\$ 1,000,000
		Excess of 15% Beg E	\$ -
			\$ 10,131,992

NOTES:

