

Sweetwater County School District #1

2021 Budget Hearing
(2021/2022)

Wednesday, July 21st, 2021
6:00 pm
Rock Springs, Wyoming



SWEETWATER COUNTY
SCHOOL DISTRICT #1
ANNUAL BUDGET
2021-2022

(Summary Report)

for the
Fiscal Year Beginning July 1, 2021 and
Ending June 30, 2022

Adopted by the Board of Trustees:
Date: July 21, 2021

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, 2021

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, 2021.
- 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, 2022. 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 (19-20). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (20-21). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (21-22). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (21-22). 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.

TABLE OF CONTENTS

PART I

Budget Message	1-1a
General Fund	2
General Fund - Cash Reserves	2A
Major Maintenance	3
Special Revenue Fund - Others	4
Special Revenue Fund - Others - by Program	5-8
Sweetwater County School District #1 Recreation Board	9
Debt Service Fund	10
Capital Projects Fund - Capital Projects	11
Capital Projects Fund - District Projects	12
Capital Projects Fund - Capital Construction	13
Internal Service Fund - Insurance Fund	14
Enterprise Fund -Food Service Fund	15
Enterprise Fund - Others	16
Enterprise Fund - Others - by Program	17
Agency Fund - Pupil Activity Funds	18
Budget Appropriation and Levy Resolution	19-20

Table Of Contents Continued

PART II	21
Statement of Authorized Mill Levies	22
Statement of Bonded Indebtedness & Debt Requirements	23
Statement of Legal Debt Margin	24
Notice of Public Hearing with Summary of Budget	25-26
Calendar of Critical Dates	27
PART III	28
Comparison of Budget vs Actual Revenues & Expenditure	29
Comparisons of Budgets	30
Comparison of 20-21 Actual vs. 21-22 Budget	31
Budget Detail-General Fund - Revenues (2021-2022)	32-35
Budget Detail-General Fund - Expenditures (2021-2022)	36-37
Cash Flow Projection	38

PART I

Budget Message

Budget Summary by Fund

Budget Appropriation and Levy Resolution

BUDGET MESSAGE

A brief review of the General Fund for the 2020-2021 Fiscal Year shows actual expenditures and transfers of \$87,641,153 (93.39% of the budget) and revenues and other sources of \$87,525,411 (100.64% of the budget). The current cash carryover of \$11,469,117 is the direct result of reduced spending, specifically in unfilled employee positions, special education placements, and a relatively good health insurance year. The District's Insurance Fund experienced an 4.05% decrease in total claims over the prior fiscal year.

The 2021-2022 General Fund Budget shows revenues of \$77,831,225 and expenditures of \$83,167,635. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee for FY 2022 is estimated to be \$78,487,984. This amount will be reduced by excess taxes collected in FY 2021 of \$2,048,021. District funding for 2020-2021 was based on 5,350 ADM's compared to 5,201 ADM's for 2021-2022.

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 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 2020 State Legislature modified the school foundation program to include a reduced external cost adjustment for 2021-2022. Also in FY 2020 and FY 2021, the District received less funding from the State for reimbursable Special Education than the cost of providing those services. Furthermore, the District has taken steps to manage a reduction in funding from a loss in ADM's, legislative action, and the COVID-19 pandemic. Those steps included closing two elementary schools and reducing staffing levels. The State of Wyoming continues to experience the effects of an economic downturn. The recent economic downturn has reduced funding at the state level, and negatively impacted funding for the School Foundation Program and the construction of new school buildings. 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 2021-2022 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; moving to a four day school week for students, and opening a new Satellite High School. The District also contributed funds to a stabilization reserve for premiums and earmarked reserves for a potential retirement incentive 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 2021-2022 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 to redesign the Health Care Benefits Plan. These steps included offering a new Supplemental plan for Medicare eligible retirees, adding three new health plan options, eliminating the \$400 PPO Health Insurance option, and establishing a stabilization reserve for premiums.

Capital Construction Funds reflect the current planning and construction of the District's building needs, including the construction phase of a 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 remaining Funds in the 2021-2022 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 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	81000	Local Sources	38,817,696	38,519,528	31,466,416	31,466,416
3	82000	County Sources	11,214,109	11,315,920	9,420,827	9,420,827
4	83000	State Sources	32,007,192	37,515,178	36,629,090	36,629,090
5	84000	Federal Sources	148,908	119,222	60,000	60,000
6	85000	Other Sources Including Transfers	84,370	55,563	254,892	254,892
7	37000	Unreserved Fund Balance			5,336,410	5,336,410
8		Total Revenues and Other Sources	82,272,274	87,525,411	83,167,635	83,167,635
9		Expenditures and Other Uses				
10	1000	Instruction	44,101,312	43,063,466	46,696,081	46,696,081
11	2000	Instructional Support	8,437,651	8,359,258	9,551,664	9,551,664
12	3000	General Support	22,060,312	22,578,368	26,795,940	26,795,940
13	4000	Non-Instructional	8,324	9,061	85,450	85,450
14	5000	Facilities Acquisition and Construction	19,000	0	16,000	16,000
15	6200	Transfers	7,775,600	13,631,000	22,500	22,500
16		Total Expenditures and Other Uses	82,402,200	87,641,153	83,167,635	83,167,635
17	7200	Cash Reserve			6,132,707	6,132,707
18		Total Expenditures, Other Uses and Cash Reserve	82,402,200	87,641,153	89,300,342	89,300,342

ANNUAL BUDGET SUMMARY - GENERAL FUND
ASSIGNMENT OF CASH RESERVE

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Beginning Cash Reserve:				
2		Minimum Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000
3		Impact Aid			992,512	992,512
4		Future Expenditures	4,536,981	1,571,824	2,140,195	2,140,195
5						
6						
7						
8						
9						
10		Ending Cash Reserve:	7,536,981	4,571,824	6,132,707	6,132,707

ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE

LINE	CODE	ITEM	A		B		C		D	
			FISCAL YEAR	BUDGET YEAR	TENTATIVE BUDGET	APPROVED BUDGET	19-20	20-21	21-22	21-22
1		Revenues and Other Sources:								
2	81000	Local Sources	122,335	5,669	5,700	5,700			5,700	
3	83000	State Sources	3,715,870	4,128,850	3,475,742	3,475,742			3,475,742	
4	85200	Transfers								
5	37000	Unreserved Fund Balance								
6		Total Revenues and Other Sources	3,838,205	4,134,519	8,746,508	12,227,950			8,746,508	
7		Expenditures and Other Uses								
8	3470	Major Building and Facility Maintenance	2,219,135	2,745,191	12,227,950	12,227,950			12,227,950	
9	5000	Facilities Acquisition and Construction			0	0			0	
10	6200	Transfers			0	0			0	
11		Total Expenditures and Other Uses	2,219,135	2,745,191	12,227,950	12,227,950			12,227,950	

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	81000	Local Sources	667,670	667,670	538,403	538,403
3	83000	State Sources	88,874	88,874	92,000	92,000
4	84000	Federal Sources	5,984,438	5,984,438	14,371,406	14,371,406
5	85000	Other Sources	-80,100	-80,100	0	0
6	85200	Transfers	22,613	22,613	1,011	1,011
7		Total Revenues and Other Sources	6,683,495	6,683,495	15,002,820	15,002,820
8		Expenditures and Other Uses				
9	1000	Instruction	3,572,872	3,572,872	8,039,245	8,039,245
10	2000	Instructional Support	1,592,420	1,592,420	2,364,476	2,364,476
11	3000	General Support	639,461	639,461	4,672,747	4,672,747
12	4000	Non Instructional	18,346	18,346	1,446	1,446
13	6200	Fund Transfers	8,847	8,847	0	0
14		Total Expenditures and Other Uses	5,831,947	5,831,947	15,077,914	15,077,914
		Carryover			\$10,280,359	\$10,280,359

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

LINE	CODE	ITEM	BOCES	Title I	Part B Flowthrough Title VI-B
1		Revenues and Other Sources:			
2	81000	Local Sources	538,304		
3	83000	State Sources			
4	84000	Federal Sources		2,563,383	1,855,890
5	85200	Transfers			
6		Total Revenues and Other Sources	538,304	2,563,383	1,855,890
7		Expenditures and Other Uses			0
8	1000	Instruction		2,043,340	821,293
9	2000	Instructional Support	463,020	180,030	948,219
10	3000	General Support		340,013	86,663
11	4000	Non Instructional			
12	6200	Transfers			
13		Total Expenditures and Other Uses	463,020	2,563,383	1,856,175
		Carryover	\$119,060	\$692,800	\$1,856,175
					\$0

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				92,000
4	84000	Federal Sources	491,986	11,232	25,000	
5	85200	Transfers				
6		Total Revenues and Other Sources	491,986	11,232	25,000	92,000
7		Expenditures and Other Uses				
8	1000	Instruction				
9	2000	Instructional Support	294,003	11,129		92,000
10	3000	General Support	185,913			
11	4000	Non Instructional				
12	6400	Payments to Governmental Units				
13		Total Expenditures and Other Uses	479,916	11,129	0	92,000
		Carryover	\$202,584	\$11,129	\$0	\$0

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

LINE	CODE	ITEM	CARES Grants	DERA	Other Local, State	Head Start
1		Revenues and Other Sources:				
2	81000	Local Sources			99	
3	83000	State Sources				
4	84000	Federal Sources	6,449,905	59,913		1,886,109
5	85200	Transfers			1,011	
6		Total Revenues and Other Sources	6,449,905	59,913	1,110	1,886,109
7		Expenditures and Other Uses				
8	1000	Instruction	2,942,787		55,846	1,022,934
9	2000	Instructional Support	215,089			236,685
10	3000	General Support	3,358,433	59,913	28,495	662,492
11	4000	Non Instructional				1,446
12	6200	Transfers				
13		Total Expenditures and Other Uses	6,516,309	59,913	84,341	1,923,557
		Carryover	\$6,483,107	\$59,913	\$84,341	\$410,210

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	96,192	140,316	139,572	651,908
5	85000	Other Sources				
6	85200	Transfers				
7		Total Revenues and Other Sources	96,192	140,316	139,572	651,908
8		Expenditures and Other Uses				
9	1000	Instruction	79,083	106,559	107,251	
10	2000	Instructional Support	14,488	9,213	28,496	546,343
11	3000	General Support	2,621	24,727	3,825	105,565
12	4000	Non Instructional				
13	6200	Transfers				
14		Total Expenditures and Other Uses	96,192	140,499	139,572	651,908
		Carryover	\$37,759	\$140,499	\$11,555	\$171,227

ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
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 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1	Revenues and Other Sources:				
2	Local Sources				
3	81510 Interest Income	295,123	14,630	15,000	15,000
4	81990 Other		252,570		0
5	85200 Transfers From Other Funds	3,525,408	6,125,000	0	0
6	37000 Unreserved Fund Balance				
7	Total Revenues and Other Sources	3,820,531	6,392,200	26,404,071	26,404,071
8	Expenditures and Other Uses				
9	1000 Instruction	584,947	393,020	5,266,981	5,266,981
10	2000 Instructional Support	200,000	-37,577	146,339	146,339
11	3000 General Support	1,638,119	1,366,563	16,920,570	16,920,570
12	4000 Non Instructional	241,048	75,851	390,023	390,023
13	5000 Facilities Acquisition and Construction			74,355	74,355
14	6200 Transfers to Other Funds			3,620,803	3,620,803
15	7200 CASH RESERVE			0	0
16	Total Expenditures and Other Uses	2,664,115	1,797,857	26,419,071	26,419,071

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	85200	Transfers	322,818	1,424,157	2,338,652	2,338,652
3	37000	Unreserved Fund Balance			0	0
4		Total Revenues and Other Sources	322,818	1,424,157	2,338,652	2,338,652
5		Expenditures and Other Uses				
6	5200	Site Improvement Services	322,818	1,390,351	1,505,912	1,505,912
7	5300	Architectural & Engineering Services			45,000	45,000
8	5500	Building Acquisition Construction			0	0
9	5900	Building Improvement Services		33,806	787,740	787,740
10						
11	6200	Transfers			0	0
12		Total Expenditures and Other Uses	322,818	1,424,157	2,338,652	2,338,652

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	81000	Local Sources	1	617	0	0
3	83250	State Capital Construction	876,190	11,063,515	6,166,955	6,166,955
4	85200	Transfers			0	0
5	37000	Unreserved Fund Balance			718,823	718,823
6		Total Revenues and Other Sources	876,190	11,064,132	6,885,778	6,885,778
7		Expenditures and Other Uses				
8	3460	Security Services	4,996	0	0	0
9	5100	Site Acquisition Services			0	0
10	5200	Site Improvement Services	37,872	0	185,308	185,308
11	5300	Architectural & Engineering Services			0	0
12	5500	Building Acquisition Construction	812,393	10,366,239	6,700,470	6,700,470
13	5600	Building Improvement Services			0	0
14	5900	Other Acquisition and Construction			0	0
15	6200	Transfers				
16		Total Expenditures and Other Uses	855,261	10,366,239	6,885,778	6,885,778

ANNUAL BUDGET SUMMARY - INTERNAL SERVICE FUND
INSURANCE FUND

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	81510	Interest	343,583	21,735	21,000	21,000
3	81900	Other	1,552,285	1,541,533	1,360,000	1,360,000
4	81900	General Fund	12,348,666	11,885,037	11,850,000	11,850,000
5	85201	Transfers From General Fund	4,050,000	7,500,000	0	0
6	37000	Money Market, Aggregate, Cash			10,082,443	10,082,443
7		Total Revenues and Other Sources	18,294,534	20,948,305	23,313,443	23,313,443
8		Expenditures and Other Uses				
9	3000	General Support	13,128,875	12,719,013	22,764,929	22,764,929
10		Total Expenditures and Other Uses	13,128,875	12,719,013	22,764,929	22,764,929
11		Incurred but Unpaid Cash Reserve	23,605,933	28,625,798	28,893,441	28,893,441
12		Total Expenditures and Reserve	36,734,808	41,344,811	51,658,370	51,658,370

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest	4,236	856	1,400	1,400
4	81600	Food Service	546,443	135,933	166,200	166,200
5	81690	Other Food Service Income	10,901	3,556	8,350	8,350
6	81920	Contributions & Donations	13,874	7,550	10,000	10,000
7	81930	Sale of Fixed Assets			0	0
8	83200	Restricted State Grants-In-Aid			0	0
9		Federal Sources:				
10	84000	Reimbursements Earned	1,569,570	2,812,950	2,400,000	2,400,000
11		Fresh Fruits & Vegetable Grant	66,803	66,786	308,666	308,666
12	85000	Other Sources			-3,677	-3,677
13	85201	Transfers From General Fund	200,000	0	0	0
14	37400	Unreserved Net Assets			718,909	718,909
15		Total Revenues and Other Sources	2,411,827	3,027,631	3,609,848	3,609,848
16	4100	Expenditures and Other Uses				
17	100-499	Operating Expenses	2,265,278	2,664,099	2,616,569	2,616,569
18	500	Capital Outlay	14,142	2,491	989,279	989,279
19	600	Other	943	704	4,000	4,000
20	720	Transfers			0	0
21		Total Expenditures and Other Uses	2,280,362	2,667,294	3,609,848	3,609,848

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

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Revenues and Other Sources:				
2	81000	Local Sources	10,302	10,302	32,400	32,400
3	83000	State Sources			0	0
4	84000	Federal Sources	47,688	47,688	56,800	56,800
5	85201	Transfers From General Fund	11,834	11,834	0	0
6	37400	Unreserved Net Assets			42,713	42,713
7		Total Revenues and Other Sources	69,824	69,824	131,913	131,913
8	4100	Expenditures and Other Uses				
9	1000	Instruction	13,896	13,896	34,117	34,117
10	2000	Instructional Support			0	0
11	3000	General Support			0	0
12	4000	Non Instructional	42,801	42,801	61,820	61,820
13	6200	Transfers			0	0
14		Total Expenditures and Other Uses	56,697	56,697	95,937	95,937

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

LINE	CODE	ITEM	Summer Programs Drivers Ed	Summer Programs Swimming	Summer Programs Nutrition
1		Revenues and Other Sources:			
2	81000	Local Sources	32,400	0	0
3	83000	State Sources	0	0	0
4	84000	Federal Sources	0	0	56,800
5	85200	Transfers From Other Funds	0	0	0
6	37400	Unreserved Net Assets	1,717	5,020	35,976
7		Total Revenues and Other Sources	34,117	5,020	92,776
8		Expenditures and Other Uses			
9	1000	Instruction	34,117	0	0
10	2000	Instructional Support	0	0	0
11	3000	General Support	0	0	0
12	4000	Non Instructional	0	5,020	56,800
13	6200	Transfers	0	0	0
14		Total Expenditures and Other Uses	34,117	5,020	56,800

ANNUAL BUDGET SUMMARY - AGENCY FUND
PUPIL ACTIVITY FUND

LINE	CODE	ITEM	A FISCAL YEAR 19-20	B BUDGET YEAR 20-21	C TENTATIVE BUDGET 21-22	D APPROVED BUDGET 21-22
1		Receipts:				
2	81510	Interest	1,329	1,087	1,300	1,300
3	81700	Receipts from Student Groups	556,445	346,752	670,000	670,000
4	81990	Other			0	0
5	85200	Transfers			0	0
6	11010	Cash Balance			728,207	728,207
7		Total Receipts and Other Sources	557,775	347,839	1,399,507	1,399,507
8		Disbursements				
9	1410	Student Activities / Elementary	22,941	29,894	81,000	81,000
10	1420	Student Activities / Junior High	34,501	32,584	58,000	58,000
11	1430	Student Activities / High School	485,614	272,708	531,000	531,000
12	6000	Disbursements to (or for) Student Groups			0	0
13	6200	Transfers			0	0
10		Total Expenditures and Other Uses	543,055	335,186	670,000	670,000

BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 21st day of July, 2021, 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, 2022; 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 14th day of July, 2021; 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, 2022.

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>83,167,635</u>
Major Maintenance	\$ <u>12,227,950</u>
Special Revenue Fund - Others	\$ <u>15,077,914</u>
Sweetwater County School District #1 Recreation Board	\$ <u>2,411,652</u>
Debt Service Fund	\$ <u>-0-</u>
Capital Projects Fund - Capital Projects	\$ <u>26,419,071</u>
Capital Projects Fund - District Projects	\$ <u>2,338,652</u>
Capital Projects Fund - Capital Construction	\$ <u>6,885,778</u>
Internal Service Fund - Insurance Fund	\$ <u>22,764,929</u>
Enterprise Fund - Food Service Fund	\$ <u>3,609,848</u>
Enterprise Fund - Others	\$ <u>95,937</u>
Agency Fund - Pupil Activity Fund	\$ <u>670,000</u>
 Total Appropriations	 \$ <u>175,669,366</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, 2022.

Amounts to be raised:

General Fund	<u>\$ 35,966,855</u>
Debt Service Fund	<u>\$ NONE</u>
Sweetwater BOCES	<u>\$ 558,047</u>
Region V BOCES	<u>\$ 223,219</u>
Sweetwater County School District Number One Recreation Board	<u>\$ 1,116,095</u>

Dated this 21st day of July, 2021

/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 Levy 2019-20
Actual Levy 2020-21
Proposed Levy 2021-22

LINE	PART A Purpose of Levy	Actual Levy 2019-20	Actual Levy 2020-21	Proposed Levy 2021-22
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)) Sweetwater BOCES	0.500	0.500	0.500
5b	BOCES 0.5 Mill (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 Levy 2019-20
Actual Levy 2020-21
Proposed Levy 2021-22

LINE	PART B Revenues & Collections	Actual Levy 2019-20	Actual Levy 2020-21	Proposed Levy 2021-22
1	Total District Assessed Valuation	1,466,695,571	1,324,342,952	1,116,094,690
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)	39,160,772	35,359,957	29,799,728
4	Actual "School" Levy Collections	35,002,389	34,876,266	
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 21, 2021

STATEMENT OF LEGAL DEBT MARGIN
(At beginning of fiscal year)

1- Assessed Valuation of school district for budget year 2021-2022.....	\$1,116,094,690
2- Debt limit:	
for unified districts -10% of assessed valuation (W.S. 21-13-703).....	\$111,609,469
for elementary districts - 6% of assessed valuation (W.S. 21-13-703).....	
3- Bond principal outstanding, June 30, 2020.....	\$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).....	\$111,609,469

**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, 2022, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 21st day of July, 2021 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 issues, 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 2021-22 General Fund shows revenues of \$77,831,225 and expenditures and transfers of \$83,167,635. Once again expenditures exceed revenues. The District will rely on \$5,336,410 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2021-2022 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2021	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	5,336,410	41,864,370	47,200,780	83,167,635	35,966,855
Major Maintenance	8,746,508	3,481,442	12,227,950	12,227,950	
Special Revenue - Others	10,280,359	4,797,555	15,077,914	15,077,914	
Sweetwater SD#1 Recreation Board	1,289,307	6,250	1,295,557	2,411,652	1,116,095
Debt Service		0	0	0	0
District Capital Projects	26,404,071	15,000	26,419,071	26,419,071	
District Construction Projects	0	2,338,652	2,338,652	2,338,652	
Capital Construction	718,823	6,166,955	6,885,778	6,885,778	
Insurance	10,082,443	13,231,000	23,313,443	22,764,929	
Food Service	718,909	2,890,939	3,609,848	3,609,848	
Enterprise Fund - Other	42,713	89,200	131,913	95,937	
Pupil Activity	728,207	671,300	1,399,507	670,000	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 21st day of July, 2021, 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

14-July-21
Date

Published in Rock Springs Rocket-Miner 7/14/21

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, 2022, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 21st day of July, 2021 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 issues, 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 2021-22 General Fund shows revenues of \$77,831,225 and expenditures and transfers of \$83,167,635. Once again expenditures exceed revenues. The District will rely on \$5,336,410 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2021-2022 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2021	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	5,336,410	41,864,370	47,200,780	83,167,635	35,966,855
Major Maintenance	8,746,508	3,481,442	12,227,950	12,227,950	
Special Revenue - Others	10,280,359	4,797,555	15,077,914	15,077,914	
Sweetwater SD#1 Recreation Board	1,289,307	6,250	1,295,557	2,411,652	1,116,095
Debt Service		0	0	0	0
District Capital Projects	26,404,071	15,000	26,419,071	26,419,071	
District Construction Projects	0	2,338,652	2,338,652	2,338,652	
Capital Construction	718,823	6,166,955	6,885,778	6,885,778	
Insurance	10,082,443	13,231,000	23,313,443	22,764,929	
Food Service	718,909	2,890,939	3,609,848	3,609,848	
Enterprise Fund - Other	42,713	89,200	131,913	95,937	
Pupil Activity	728,207	671,300	1,399,507	670,000	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 21st day of July, 2021, 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

14 July 21
Date

Published in Rock Springs Rocket-Miner 7/14/21
NO. 119974

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 2020-2021 Actual vs. 2021-2022 Budget

Budget Detail-General Fund Revenues (2021-2022)

Budget Detail-General Fund Expenditures (2021 -2022)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES
FOR THE 2020-2021 FISCAL YEAR**

Object Description	2020-21 Original Budget	2020-21 Actual	Difference
Local Resources			
25 Mill	33,108,574	34,876,266	1,767,692
Motor Vehicle Taxes	3,109,096	3,053,312	(55,784)
Delinquent Taxes	0		0
Other Local Taxes	317,189	256,137	(61,052)
Earnings On Investments	110,000	27,643	(82,357)
Other Local Revs. and Transfers	325,428	361,734	36,306
Payments to Foundation Program	0	0	0
Subtotal	<u>36,970,287</u>	<u>38,575,092</u>	<u>1,604,805</u>
County Sources			
6 Mill	9,635,746	9,959,580	323,834
Motor Vehicle	707,603	705,349	(2,254)
Delinquent Taxes	0		0
Fines and Forfeitures	548,064	582,795	34,731
Other County Resources	69,578	68,195	(1,383)
Subtotal	<u>10,960,991</u>	<u>11,315,919</u>	<u>354,928</u>
State Sources			
Foundation Program	33,825,520	34,736,337	910,817
Audit Adjustment	0	0	0
Taylor Grazing	917	145	(772)
Other	2,652,702	2,778,696	125,994
Subtotal	<u>36,479,139</u>	<u>37,515,178</u>	<u>1,036,039</u>
Federal Sources			
PL-874	60,000	119,222	59,222
Subtotal	<u>60,000</u>	<u>119,222</u>	<u>59,222</u>
Grand Total	<u><u>84,470,417</u></u>	<u><u>87,525,411</u></u>	<u><u>3,054,994</u></u>
Expenditures			
100 Salaries	51,268,698	44,198,216	(7,070,482)
200 Benefits	24,194,197	18,867,349	(5,326,848)
300 Outside Services	7,109,374	5,442,936	(1,666,438)
400 Supplies	7,379,138	5,108,231	(2,270,907)
500 Capital Outlay	437,614	292,795	(144,819)
600 Other	697,579	100,626	(596,953)
700 Transfers	255,296	13,631,000	13,375,704
Grand Total	<u><u>91,341,896</u></u>	<u><u>87,641,153</u></u>	<u><u>(3,700,743)</u></u>

**COMPARISON OF BUDGETS
2020-2021 VS 2021-2022**

Object Description	2020-21 Original Budget	2021-22 Budget	Difference
Local Resources			
25 Mill	33,108,574	27,902,367	(5,206,207)
Motor Vehicle Taxes	3,109,096	3,053,312	(55,784)
Delinquent Taxes	0	0	0
Other Local Taxes	317,189	256,137	(61,052)
Earnings On Investments	110,000	30,000	(80,000)
Other Local Revs. & Transfers	325,428	479,492	154,064
Payments to Foundation Program	0	0	0
Subtotal	<u>36,970,287</u>	<u>31,721,308</u>	<u>(5,248,979)</u>
County Sources			
6 Mill	9,635,746	8,064,488	(1,571,258)
Motor Vehicle	707,603	705,349	(2,254)
Delinquent Taxes	0	0	0
Fines and Forfeitures	548,064	582,795	34,731
Other County Resources	69,578	68,195	(1,383)
Subtotal	<u>10,960,991</u>	<u>9,420,827</u>	<u>(1,540,164)</u>
State Sources			
Foundation Program	33,825,520	35,805,283	1,979,763
Audit Adjustment	0	0	0
Taylor Grazing	917	145	(772)
Other	2,652,702	823,662	(1,829,040)
Subtotal	<u>36,479,139</u>	<u>36,629,090</u>	<u>149,951</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>84,470,417</u></u>	<u><u>77,831,225</u></u>	<u><u>(6,639,192)</u></u>
Expenditures			
100 Salaries	51,268,698	44,206,186	(7,062,512)
200 Benefits	24,194,197	23,025,549	(1,168,648)
300 Outside Services	7,109,374	8,034,217	924,843
400 Supplies	7,379,138	6,868,337	(510,801)
500 Capital Outlay	437,614	319,150	(118,464)
600 Other	697,579	691,696	(5,883)
700 Transfers	255,296	22,500	(232,796)
Grand Total	<u><u>91,341,896</u></u>	<u><u>83,167,635</u></u>	<u><u>(8,174,261)</u></u>

COMPARISON OF 2020-2021 ACTUAL VS 2021-2022 BUDGET

Object Description	2020-21 Actual	2021-22 Budget	Difference
Local Resources			
25 Mill	34,876,266	27,902,367	(6,973,899)
Motor Vehicle Taxes	3,053,312	3,053,312	0
Delinquent Taxes	0	0	0
Other Local Taxes	256,137	256,137	0
Earning On Investments	27,643	30,000	2,357
Other Local Revs. & Transfers	361,734	479,492	117,758
Payments to Foundation Program	0	0	0
Subtotal	<u>38,575,092</u>	<u>31,721,308</u>	<u>(6,853,784)</u>
County Sources			
6 Mill	9,959,580	8,064,488	(1,895,092)
Motor Vehicle	705,349	705,349	0
Delinquent Taxes	0	0	0
Fines and Forfeitures	582,795	582,795	0
Other County Resources	68,195	68,195	0
Subtotal	<u>11,315,919</u>	<u>9,420,827</u>	<u>(1,895,092)</u>
State Sources			
Foundation Program	34,736,337	35,805,283	1,068,946
Tax Shortfall Grant	0	0	0
Taylor Grazing	145	145	0
Other	2,778,696	823,662	(1,955,034)
Subtotal	<u>37,515,178</u>	<u>36,629,090</u>	<u>(886,088)</u>
Federal Sources			
PL-874	119,222	60,000	(59,222)
Subtotal	<u>119,222</u>	<u>60,000</u>	<u>(59,222)</u>
Grand Total	<u><u>87,525,411</u></u>	<u><u>77,831,225</u></u>	<u><u>(9,694,186)</u></u>
Expenditures			
100 Salaries	44,198,216	44,206,186	7,970
200 Benefits	18,867,349	23,025,549	4,158,200
300 Outside Services	5,442,936	8,034,217	2,591,281
400 Supplies	5,108,231	6,868,337	1,760,106
500 Capital Outlay	292,795	319,150	26,355
600 Other	100,626	691,696	591,070
700 Transfers	13,631,000	22,500	(13,608,500)
Grand Total	<u><u>87,641,153</u></u>	<u><u>83,167,635</u></u>	<u><u>(4,473,518)</u></u>

BUDGET DETAIL - GENERAL FUND - REVENUES

Line	Code	Item	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	ACTUAL REVENUES 20-21	PROPOSED REVENUES 21-22
		REVENUE FROM LOCAL SOURCES				
		TAXES				
1	81000					
2	81100					
3	81111	25 Mills, Special District Tax	33,723,576	35,002,389	34,876,266	27,902,367
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	3,040,474	3,109,096	3,053,312	3,053,312
8	81130	Car Company Taxes	62,096	64,057	63,657	63,657
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	188,047	141,370	127,330	127,330
14	81300	TUITION				
15	81302/5	Concurrent/Dual Enrollment - Community College	42,538	37,609	7,425	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	264,023	158,123	27,643	30,000
29		Page Subtotal	37,320,754	38,512,644	38,155,633	31,256,266

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	ACTUAL REVENUES 20-21	PROPOSED REVENUES 21-22
1	81000					
2		REVENUE FROM LOCAL SOURCES (Continued)				
3		Subtotal from previous page	37,320,754	38,512,644	38,155,633	31,256,266
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	71,225	59,717	151,777	50,000
14	81900	OTHER LOCAL REVENUE				
15	81910	Rental, School Facilities	85,608	83,410	91,100	75,000
16	81920	Contributions & Donations		147	1,047	
17	81950	Refund of Prior Year's Expenditures	34,702	15,921	25,276	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	76,699	111,762	65,150	65,150
23	81990	Miscellaneous	76,924	19,904	29,546	15,000
24		TOTAL REVENUE FROM LOCAL SOURCES	37,665,912	38,817,695	38,519,529	31,466,416

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	ACTUAL REVENUES 20-21	PROPOSED REVENUES 21-22
1	82000					
2	82100	UNRESTRICTED GRANTS-IN-AID				
3	82110	6 Mill County Tax	9,504,491	9,888,865	9,959,580	8,064,488
4	82120	Motor Vehicle	689,155	707,603	705,349	705,349
5	82130	Car Company Tax	13,338	13,695	13,716	13,716
6	82110	Delinquent Tax (post 7/1/91)				
7	82111	Delinquent Tax (prior to 7/1/91)				
8	82150	Fines and Forfeitures	725,810	548,064	582,795	582,795
9	82160	Forest Reserve Revenue	2,997	1,411	1,186	1,186
10	82140	Penalty and Interest	19,404	20,470	21,606	21,606
11	82190	Other County Revenue	45,243	34,002	31,687	31,687
12						
13						
14						
15						
16						
17						
18		TOTAL REVENUE FROM COUNTY SOURCES	11,000,438	11,214,110	11,315,919	9,420,827

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	ACTUAL REVENUES 20-21	PROPOSED REVENUES 21-22
REVENUE FROM STATE SOURCES						
UNRESTRICTED GRANTS-IN-AID						
1	83000					
2	83100					
3	83110	Foundation Program Revenue	32,732,329	31,103,228	34,736,337	35,805,283
4	83111	Audit Adjustments Foundation Program	0	0	0	
5	83120	State Land Income				
6	83130	Taylor Grazing Revenue	939	917	145	145
7	83160	Tax Shortfall Grant		214,261	1,936,594	0
8	83290	Other Restricted Rev. - Proud Choices	0	0	16,000	16,000
9	83290	Other Restricted Rev. - Other/Reducing the Risk	8,075	10,800	30,000	28,000
10	83290	Other Restricted Rev. - Wyo Retirement	541,313	677,985	796,102	779,662
11		TOTAL REVENUE FROM STATE SOURCES	33,282,657	32,007,191	37,515,178	36,629,090
12						
REVENUE FROM FEDERAL SOURCES						
13	83000					
14	83100					
UNRESTRICTED GRANTS-IN-AID						
15	84110	Public Law 874	157,914	148,908	119,222	60,000
16	84190	Other				
17		TOTAL REVENUE - FEDERAL SOURCES	157,914	148,908	119,222	60,000
18						
19						
REVENUE FROM OTHER SOURCES						
20	85220	Transfer From Other Funds	17,006	18,662	53,571	253,000
21	85311	Sale F/A prior to 7/1/97	0	375	0	0
22	85312	Sale F/A after 7/1/97	0	10,328	1,892	1,892
23	85313	Sale F/A Purchased with Federal Funds		39,990	100	0
24	85320	Compensation for Loss of F/A	0	15,015	0	0
25						
26		TOTAL REVENUE - OTHER SOURCES	17,006	84,370	55,563	254,892
27						
28						
29						
30		UNRESERVED FUND BALANCE				
31		GRAND TOTAL REVENUES AND OTHER SOURCES	82,123,926	82,272,274	87,525,411	83,167,635

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	16,565,318	10,413,095	5,418,298	82,531	651,394	-	-	-
4 1120	Middle School (Jr. High)	5,036,568	3,119,938	1,624,720	24,599	264,876	1,000	1,435	-
5 1130	Secondary	7,946,146	5,070,508	2,610,824	43,236	218,904	1,000	1,674	-
6 1135/6	Concurrent/Dual Enrollment	92,880	-	-	92,880	-	-	-	-
7 1150	Tuition	24,000	-	-	24,000	-	-	-	-
8 1200	SPECIAL INSTRUCTION								
9 1210	Programs for Students with Disabilities	9,480,565	6,286,096	3,149,282	34,303	10,884	-	-	-
10 1233	Gifted and Talented: CE:BD	118,946	62,797	28,274	15,800	12,075	-	-	-
11 1250	Tuition for Students with Disabilities	2,188,415	-	-	2,188,415	-	-	-	-
12 1260	At Risk	173,676	116,506	54,170	1,000	2,000	-	-	-
13 1265/6	Summer School/Extended Day	467,164	332,100	77,384	900	56,780	-	-	-
14 1270	Limited English Proficient	1,338,939	899,265	432,000	3,775	3,899	-	-	-
15 1280	Homebound Programs	23,647	10,000	2,297	11,350	-	-	-	-
16 1290/1	Other Special Programs	101,543	36,370	8,338	8,045	48,790	-	-	-
17 1400	Student Activities	1,499,999	857,458	182,930	325,345	72,272	5,000	56,994	-
18 1530	Vocational Instruction - High School	1,508,466	878,491	574,774	1,295	53,906	-	-	-
19 1730	Career Guidance/ Counsel	53,544	30,410	23,134	-	-	-	-	-
20 1999	Other Miscellaneous	76,265	60,050	13,215	-	-	-	3,000	-
21	TOTAL INSTRUCTION	46,696,081	28,173,084	14,199,640	2,857,474	1,395,780	7,000	63,103	-
22 2000	INTRUCTIONAL SUPPORT								
23 2100	SUPPORT SERVICES - STUDENTS								
24 2110	Guidance Services	1,977,905	1,248,424	710,526	14,565	4,390	-	-	-
25 2120	Attendance and Social Work Services	798,740	525,003	264,937	4,500	4,300	-	-	-
26 2130	Health Services	832,718	505,439	323,179	3,100	1,000	-	-	-
27 2131	Supervision Health Services	28,188	4,000	1,104	6,384	16,700	-	-	-
28 2140	Psychological Services	1,282,158	229,706	79,552	969,500	13,400	-	-	-
29 2150	Speech Pathology and Audiology Services	932,875	391,698	210,227	326,150	4,800	-	-	-
30 2170	Therapy Services	820,862	508,722	303,290	3,500	5,350	-	-	-
31 2190	Other Support Services-Student	9,115	7,250	1,665	200	-	-	-	-
32 2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF								
33 2211	Supervision of Impr. of School Instruct. Service	510,288	315,463	188,480	2,495	2,350	-	1,500	-
34 2212	Instruction & Curriculum Development	221,151	173,250	40,401	5,500	2,000	-	-	-
35 2213	Staff Development Services	637,691	296,000	67,639	262,394	11,658	-	-	-
36 2219	Other Improvement of Instruction Services	117,912	76,638	41,274	-	-	-	-	-
37 2222	School Library Services	692,184	417,618	212,595	5,104	56,867	-	-	-
38 2230	Supervision of Special Education Services	442,480	268,462	146,020	22,548	5,350	-	100	-
39 2240	Technology Integration	231,537	-	-	-	231,537	-	-	-
40 2999	Other Miscellaneous	15,860	13,000	2,860	-	-	-	-	-
41	TOTAL INSTRUCTIONAL SUPPORT	9,551,664	4,980,673	2,593,749	1,615,940	359,702	-	1,600	-

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								Cash Reserve
2 3300	SUPPORT SERVICES - GENERAL ADMINISTRATION								
3 3311	Office of the Superintendent	1,058,068	541,039	446,988	51,300	15,843	-	2,898	-
4 3319	Other Executive	271,895	178,000	31,195	62,700	-	-	-	-
5 3321	Office of the Principal Services	5,065,729	3,161,833	1,681,688	137,687	74,556	1,150	8,815	-
6 3331	Fiscal Services	1,636,571	647,587	307,968	82,311	37,725	-	560,980	-
7 3333	Warehousing and Distributing Services	403,240	142,079	103,577	1,650	155,934	-	-	-
8 3334	Printing, Publishing and Duplicating Services	268,665	124,043	91,067	30,605	22,950	-	-	-
9 3351	Board of Education Services	668,790	27,937	21,846	569,307	7,600	-	42,100	-
10 3400	OPERATION and MAINTENANCE of PLANT SERVICES								
11 3410	Supervision of Operations & Maintenance	458,458	292,536	148,122	14,000	3,800	-	-	-
12 3420	Operating Building Services	8,141,922	2,378,686	1,439,061	1,552,451	2,771,724	-	-	-
13 3430	Care and Upkeep of Grounds Services	211,724	79,505	50,651	54,200	27,368	-	-	-
14 3450	Vehicle Operation and Maintenance Services	14,500	-	-	-	14,500	-	-	-
15 3460	Security Services	205,158	-	-	205,158	-	-	-	-
16 3500	TRANSPORTATION SERVICES								
17 3510	Vehicle Operation - To and From School	4,206,880	1,980,215	885,628	324,676	709,361	295,000	12,000	-
18 3520	Vehicle Operation - Activities	1,050,381	461,152	433,773	58,456	97,000	-	-	-
19 3590	Other Transportation	218,396	18,000	4,796	93,300	102,300	-	-	-
20 3830	Staff Services	110,955	20,210	64,646	26,099	-	-	-	-
21 3850	Technology Coordination	2,799,733	995,607	520,279	222,153	1,061,694	-	-	-
22 3999	Other Miscellaneous	4,875	4,000	875	-	-	-	-	-
23	TOTAL GENERAL SUPPORT	26,795,940	11,052,429	6,232,160	3,486,053	5,102,355	296,150	626,793	-
24									
25 4100	Food Service Operations	10,000	-	-	-	10,000	-	-	-
26 4300	Community Support	75,450	-	-	74,750	500	-	200	-
27 5000	Facilities Acquisition/ Construction	16,000	-	-	-	16,000	-	-	-
28 6200	Fund Transfers	22,500	-	-	-	-	-	-	22,500
29	GRAND TOTAL EXPENDITURES	83,167,635	44,206,186	23,025,549	8,034,217	6,868,337	319,150	691,696	22,500
30	PERCENT TO TOTAL	100.00%	53.15%	27.69%	9.66%	8.26%	0.38%	0.83%	0.03%
31 7200	Cash Reserve Post 6/30/97	6,132,707							

**CASH FLOW PROJECTION
GENERAL FUND 2020-21**

	REVENUES	EXPEND.	BALANCE
Beginning Cash Balance as of 7/1/21			\$ 11,469,117
JULY	\$ 274,614	\$ 2,795,421	\$ 8,948,310
AUGUST	5,775,509	4,129,936	10,593,882
SEPTEMBER	5,265,260	6,740,404	9,118,738
OCTOBER	7,434,120	6,649,670	9,903,187
NOVEMBER	18,207,654	6,892,175	21,218,666
DECEMBER	4,945,970	8,211,333	17,953,304
JANUARY	6,385,705	6,257,338	18,081,671
FEBRUARY	5,348,998	6,176,577	17,254,092
MARCH	4,621,665	8,156,921	13,718,836
APRIL	5,244,604	6,479,043	12,484,397
MAY	12,745,660	13,758,812	11,471,245
JUNE	1,581,466	6,920,005	6,132,707
	\$ 77,831,225	\$ 83,167,635	\$ 6,132,707
Cash Reserve - Min Fund Balance			\$ 3,000,000
Cash Reserve			\$ 3,132,707
			\$ 6,132,707

NOTES: