

# Sweetwater County School District #1

## 2019 Budget Hearing (2019/2020)



Wednesday, July 17th, 2019  
6:00 pm  
Rock Springs, Wyoming

SWEETWATER COUNTY  
SCHOOL DISTRICT #1  
ANNUAL BUDGET  
2019-2020

(Summary Report)

for the  
Fiscal Year Beginning July 1, 2019 and  
Ending June 30, 2020

Adopted by the Board of Trustees:  
Date: July 17, 2019

WDE Use Only

Date received

Signature of Superintendent

Remit to:

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

**No later than July 31, 2019**

## 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, 2019.
- 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, 2020. 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 (17-18). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (18-19). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (19-20). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (19-20). 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 2018-2019 Fiscal Year shows actual expenditures and transfers of \$81,937,304 (93.93% of the budget) and revenues and other sources of \$82,123,926 (97.78% of the budget). The current cash carryover of \$11,022,279 is the direct result of reduced spending, specifically in unfilled employee positions, special education contracts, and a good insurance claims year. The District's Insurance Fund experienced a 7.61% decrease in total claims over the prior fiscal year.

The 2019-2020 General Fund Budget shows revenues of \$83,441,481 and expenditures of \$86,926,779. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee for FY 2020 is estimated to be \$82,072,286. This amount will be increased by a tax shortfall grant of \$213,829. District funding for 2018-2019 was based on 5,545 ADM's compared to 5,430 ADM's for 2019-2020.

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 2019 State Legislature modified the school foundation program to include an external cost adjustment and raised the funding cap on reimbursable transportation expenditures. However, the funding cap for Special Education remains frozen at the amount received for fiscal year 2019, and the District will be monitoring this issue closely. There is potential for a funding gap for the District in that funding received from the State for reimbursable Special Education may be less than the cost of providing those services.

Furthermore, the District must prepare for a possible reduction in funding from a loss in ADM's and future legislative action. 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.

Any future changes in the funding model could have a significant impact on the operations of the District. 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 2019-2020 General Fund Budget reflects certain measures to improve student achievement, increase PLC time for certified staff, and provide enhanced support for the education of students in the District. These measures include an increase in staff salaries; new teaching positions at Rock Springs High School for a planned block schedule; additional certified staffing at the elementary level to return to a six day rotation for specials; and adding full-time positions for Transportation, Maintenance, and Technology departments. The District also contributed funds to a stabilization reserve for premiums in the Health Insurance fund, thereby allowing the District to reduce 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 2019-2020 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 design 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 2019-2020 Annual Budget appear to be healthy. Again, the Insurance Fund is budgeted at a high level to meet anticipated claims. This fund will continue to be monitored closely.

**ANNUAL BUDGET SUMMARY - GENERAL FUND**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	34,420,583	37,665,912	40,339,305	40,339,305
3	82000	County Sources	10,350,218	11,000,438	11,653,409	11,653,409
4	83000	State Sources	40,055,051	33,282,657	31,258,267	31,258,267
5	84000	Federal Sources	125,424	157,914	60,000	60,000
6	85000	Other Sources Including Transfers	10,407	17,006	130,500	130,500
7	37000	Unreserved Fund Balance			3,485,298	3,485,298
8		<b>Total Revenues and Other Sources</b>	<b>84,961,683</b>	<b>82,123,926</b>	<b>86,926,779</b>	<b>86,926,779</b>
9		<b>Expenditures and Other Uses</b>				
10	1000	Instruction	41,925,529	42,888,285	50,556,794	50,556,794
11	2000	Instructional Support	7,536,199	7,680,562	9,162,333	9,162,333
12	3000	General Support	20,811,723	22,144,226	26,885,796	26,885,796
13	4000	Non-Instructional	7,931	7,004	37,515	37,515
14	5000	Facilities Acquisition and Construction		19,000	16,000	16,000
15	6200	Transfers	14,394,326	9,198,263	268,341	268,341
16	6400	Payments to Governmental Units				
17		<b>Total Expenditures and Other Uses</b>	<b>84,575,708</b>	<b>81,937,340</b>	<b>86,926,779</b>	<b>86,926,779</b>
18	7200	Cash Reserve			7,536,981	7,536,981
19		<b>Total Expenditures, Other Uses and Cash Reserve</b>	<b>84,575,708</b>	<b>81,937,340</b>	<b>94,463,760</b>	<b>94,463,760</b>

Note:

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

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Beginning Cash Reserve:</b>				
2		Minimum Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000
3		Future Expenditures	6,181,974	5,157,205	4,536,981	4,536,981
4		Health Insurance Fund Transfer	-3,180,000			
5						
6						
7						
8						
9						
10		<b>Ending Cash Reserve:</b>	6,001,974	8,157,205	7,536,981	7,536,981

**ANNUAL BUDGET SUMMARY - GENERAL FUND  
BOARD DESIGNATED TRANSPORTATION LEASES**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2		Local Sources				
3	81510	Interest Income	167	0	0	0
4		State Sources				
5	83290	Other				
6	85200	Transfers From Other Funds				0
7	37000	Unreserved Fund Balance			0	0
8		<b>Total Revenues and Other Sources</b>	167	0	0	0
9		<b>Expenditures and Other Uses</b>				
10	3000	General Support		15	0	0
11	6200	Transfers to Other Funds	422,500	165	0	0
12		<b>Total Expenditures and Other Uses</b>	422,500	180	0	0

Note: Account closed July 2018.

**ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	13,585	43,700	45,000	45,000
3	83000	State Sources	3,190,802	3,705,691	3,716,671	3,716,671
4	84000	Federal Sources				
5	85200	Transfers				
6	37000	Unreserved Fund Balance				
7		<b>Total Revenues and Other Sources</b>	3,204,387	3,749,391	5,738,109	5,738,109
8		<b>Expenditures and Other Uses</b>			9,499,780	9,499,780
9	1000	Instruction				
10	2000	Instructional Support				
11	3000	General Support				
12	3470	Major Building and Facility Maintenance	2,412,294	1,923,622	9,447,450	9,447,450
13	5000	Facilities Acquisition and Construction		105,670	52,330	52,330
14	6200	Transfers				
15		<b>Total Expenditures and Other Uses</b>	2,412,294	2,029,292	9,499,780	9,499,780

**ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1						
2	81000	<b>Revenues and Other Sources:</b>				
3	83000	Local Sources	762,743	478,779	715,764	715,764
4	84000	State Sources	419,857	92,000	96,884	96,884
5	85000	Federal Sources	5,417,544	5,992,160	8,354,059	8,354,059
6	85200	Other Sources	-12,520	-217,240		
7		Transfers	5,946	51,456	1,011	1,011
8		<b>Total Revenues and Other Sources</b>	<b>6,593,570</b>	<b>6,397,155</b>	<b>9,167,718</b>	<b>9,167,718</b>
9		<b>Expenditures and Other Uses</b>				
10	1000	Instruction	3,077,883	3,527,333	5,038,792	5,038,792
11	2000	Instructional Support	1,970,995	2,225,149	2,790,292	2,790,292
12	3000	General Support	900,252	1,119,549	801,417	801,417
13	4000	Non Instructional	146,081	17,384	13,296	13,296
14	6200	Fund Transfers	5,946	5,805	0	0
		<b>Total Expenditures and Other Uses</b>	<b>6,101,157</b>	<b>6,895,220</b>	<b>8,643,797</b>	<b>8,643,797</b>
		Carryover			\$2,097,789	\$2,097,789

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

LINE	CODE	ITEM	BOCES	Title I	Part B Flowthrough Title VI-B	Work Force
1						
2	81000	<b>Revenues and Other Sources:</b>				
3	83000	Local Sources	714,465			
4	84000	State Sources				
5	85200	Federal Sources		2,317,934	2,788,929	10,000
6		Transfers				
7		<b>Total Revenues and Other Sources</b>	714,465	2,317,934	2,788,929	10,000
8	1000	<b>Expenditures and Other Uses</b>				
9	2000	Instruction	453,384	2,100,729	983,831	5,043
10	3000	Instructional Support	40,000	39,990	1,664,528	
11	4000	General Support		176,041	140,670	
12	6200	Non Instructional				
13		Transfers				
		<b>Total Expenditures and Other Uses</b>	493,384	2,316,760	2,789,029	5,043
		Carryover	\$101,596	\$441,968	\$1,073,594	\$5,043

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

LINE	CODE	ITEM	Title IV	Diesel Emission Reduction	National Board Certification
1					
2	81000	Revenues and Other Sources:			
3	83000	Local Sources			
4	84000	State Sources			
5	85200	Federal Sources	356,030	418,957	
6		Transfers			
7		<b>Total Revenues and Other Sources</b>	356,030	418,957	0
8	1000	Expenditures and Other Uses			
9	2000	Instruction	212,664		
10	3000	Instructional Support	143,359		
11	4000	General Support			
12	6400	Non Instructional			176
13		Payments to Governmental Units			
		<b>Total Expenditures and Other Uses</b>	356,023	0	176
		Carryover	\$106,751	\$0	\$176

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

LINE	CODE	ITEM	National Board Certified Teachers	Other Local, State	Head Start
1					
2	81000	Revenues and Other Sources:			
3	83000	Local Sources		1,299	
4	84000	State Sources	92,000	4,884	
5	85200	Federal Sources			1,367,422
6		Transfers		1,011	
7		<b>Total Revenues and Other Sources</b>	92,000	7,194	1,367,422
8	1000	Expenditures and Other Uses			
9	2000	Instruction	92,000	59,381	800,675
10	3000	Instructional Support			220,234
11	4000	General Support		28,495	369,139
12	6200	Non Instructional			13,120
13		Transfers			
		<b>Total Expenditures and Other Uses</b>	92,000	87,876	1,403,168
		Carryover	\$0	\$87,876	\$133,979

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

LINE	CODE	ITEM	Title III	21st Century/NASA	Carl Perkins/CTE	TITLE II-A
1						
2	81000	Revenues and Other Sources:				
3	83000	Local Sources				
4	84000	State Sources				
5	85200	Federal Sources	69,680	244,186	189,747	591,174
6		Transfers				
7		<b>Total Revenues and Other Sources</b>	69,680	244,186	189,747	591,174
8	1000	Expenditures and Other Uses				
9	2000	Instruction	69,680	156,983	104,422	
10	3000	Instructional Support		6,388	84,619	591,174
11	4000	General Support		87,072		
12	6200	Non Instructional				
13		Transfers				
		<b>Total Expenditures and Other Uses</b>	69,680	250,443	189,041	591,174
		Carryover	\$11,508	\$63,493	\$29,186	\$42,619



**ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
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		<b>Total Revenues and Other Sources</b>	0	0	0	0
14	6100	<b>Expenditures and Other Uses</b>				
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		<b>Total Expenditures and Other Uses</b>	0	0	0	0

**ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2		Local Sources				
3	81190	Special Building Fund				0
4	81510	Interest Income	147,647	370,857	300,000	300,000
5	81990	Other		19,888	119,723	119,723
6	85110	Proceeds From Long-Term Debt				0
7	85200	Transfers From Other Funds	6,071,000	5,010,165	30,000	30,000
8	37000	Unreserved Fund Balance			20,773,034	20,773,034
9		<b>Total Revenues and Other Sources</b>	<b>6,218,647</b>	<b>5,400,909</b>	<b>21,222,757</b>	<b>21,222,757</b>
10		<b>Expenditures and Other Uses</b>				
11	1000	Instruction	530,424	868,489	4,656,201	4,656,201
12	2000	Instructional Support			25,000	25,000
13	3000	General Support	1,065,348	1,242,335	12,153,361	12,153,361
14	4000	Non Instructional		1,126	340,092	340,092
15	5000	Facilities Acquisition and Construction	7,445	19,399	74,355	74,355
16	6200	Transfers to Other Funds	98,607	68,849	3,973,748	3,973,748
17	7200	CASH RESERVE				0
18		<b>Total Expenditures and Other Uses</b>	<b>1,701,824</b>	<b>2,200,197</b>	<b>21,222,757</b>	<b>21,222,757</b>

**ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources				
3	83250	State Capital Construction				
4	84000	Federal Sources				
5	85200	Transfers	34,042	65,272	2,328,446	2,328,446
6	37000	Unreserved Fund Balance				0
7		<b>Total Revenues and Other Sources</b>	34,042	65,272	2,328,446	2,328,446
8		<b>Expenditures and Other Uses</b>				
9	5100	Site Acquisition Services				
10	5200	Site Improvement Services			1,300,000	1,300,000
11	5300	Architectural & Engineering Services			45,000	45,000
12	5500	Building Acquisition Construction				
13	5900	Building Improvement Services	39,100	60,214	983,446	983,446
14						
15	6200	Transfers				
16		<b>Total Expenditures and Other Uses</b>	39,100	60,214	2,328,446	2,328,446

**ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	82,330	-2,860		0
3	83250	State Capital Construction	8,624,319	696,032	826,281	826,281
4	84000	Federal Sources				0
5	85200	Transfers	799,249	92,058	20,825	20,825
6	37000	Unreserved Fund Balance			2	2
7		<b>Total Revenues and Other Sources</b>	<b>9,505,899</b>	<b>785,230</b>	<b>847,108</b>	<b>847,108</b>
8		<b>Expenditures and Other Uses</b>				
9	3460	Security Services		33,566	4,996	4,996
10	5100	Site Acquisition Services				
11	5200	Site Improvement Services		7,338	13,893	13,893
12	5300	Architectural & Engineering Services				
13	5500	Building Acquisition Construction	10,480,008	794,149	828,218	828,218
14	5600	Building Improvement Services				
15	5900	Other Acquisition and Construction	4,073	11,857	0	0
16	6200	Transfers				
17		<b>Total Expenditures and Other Uses</b>	<b>10,484,081</b>	<b>846,910</b>	<b>847,108</b>	<b>847,108</b>

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

LINE CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1					
2	<b>Revenues and Other Sources:</b>				
2	81510 Interest	85,714	415,531	400,000	400,000
3	81900 Other	1,941,228	1,668,840	1,600,000	1,600,000
4	81900 General Fund	11,076,716	10,044,409	12,720,000	12,720,000
5	85201 Transfers From General Fund	8,550,000	3,750,000		0
6	37000 Money Market, Aggregate, Cash			6,025,740	6,025,740
7	<b>Total Revenues and Other Sources</b>	<b>21,653,657</b>	<b>15,878,780</b>	<b>20,745,740</b>	<b>20,745,740</b>
8	<b>Expenditures and Other Uses</b>				
9	1000 Instruction				
10	2000 Instructional Support				
11	3000 General Support				
12	4300 Community Support	12,346,382	11,784,071	19,695,771	19,695,771
13	6200 Transfers				
14	<b>Total Expenditures and Other Uses</b>	<b>12,346,382</b>	<b>11,784,071</b>	<b>19,695,771</b>	<b>19,695,771</b>
15	<b>Incurred but Unpaid Cash Reserve</b>	<b>9,104,685</b>	<b>18,867,317</b>	<b>19,555,933</b>	<b>19,555,933</b>
16	<b>Total Expenditures and Reserve</b>	<b>21,451,067</b>	<b>30,651,388</b>	<b>39,251,704</b>	<b>39,251,704</b>

**ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND**

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2		Local Sources				
3	81510	Interest	2,574	4,442	3,570	3,570
4	81600	Food Service	614,131	621,083	819,200	819,200
5	81690	Other Food Service Income	2,642	3,871	3,525	3,525
6	81920	Contributions & Donations	10,051	2,902	3,000	3,000
7	81930	Sale of Fixed Assets				
8	83200	Restricted State Grants-In-Aid		728		
9		Federal Sources:				
10	84000	Reimbursements Earned	1,052,720	950,107	1,122,000	1,122,000
11		Fresh Fruits & Vegetable Grant	102,095	122,366	178,154	178,154
12	85000	Other Sources			-3,677	-3,677
13	85201	Transfers From General Fund	193,990	385,430	73,000	73,000
14	37400	Unreserved Net Assets			229,776	229,776
15		<b>Total Revenues and Other Sources</b>	<b>1,978,203</b>	<b>2,090,928</b>	<b>2,428,548</b>	<b>2,428,548</b>
16	4100	<b>Expenditures and Other Uses</b>				
17	100-499	Operating Expenses	1,928,141	1,965,263	2,398,998	2,398,998
18	500	Capital Outlay	6,835	7,094	7,550	7,550
19	600	Other	842	1,064	22,000	22,000
20	720	Transfers			0	0
21		<b>Total Expenditures and Other Uses</b>	<b>1,935,818</b>	<b>1,973,420</b>	<b>2,428,548</b>	<b>2,428,548</b>

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

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	11,665	11,723	16,725	16,725
3	83000	State Sources			0	0
4	84000	Federal Sources	53,974	50,212	53,278	53,278
5	85201	Transfers From General Fund		2,219	17,500	17,500
6	37400	Unreserved Net Assets			13,718	13,718
7		<b>Total Revenues and Other Sources</b>	65,639	64,154	101,221	101,221
8	4100	<b>Expenditures and Other Uses</b>				
9	1000	Instruction	12,678	15,665	25,281	25,281
10	2000	Instructional Support			0	0
11	3000	General Support			0	0
12	4000	Non Instructional	50,536	49,791	75,940	75,940
13	6200	Transfers			0	0
14		<b>Total Expenditures and Other Uses</b>	63,214	65,456	101,221	101,221

**ANNUAL BUDGET SUMMARY - ENTERPRISE FUND -OTHERS - BY PROGRAM  
SUMMER PROGRAMS, TECH CONFERENCE and HEAD START NUTRITION**

LINE	CODE	ITEM	Summer Programs Drivers Ed & Swimming	Tech Conference	Head Start Nutrition
1					
2	81000	Revenues and Other Sources:			
3	83000	Local Sources	16,725		
4	84000	State Sources			
5	85200	Federal Sources			53,278
6	37400	Transfers From Other Funds	17,500		
7		Unreserved Net Assets	-3,926	414	17,230
8		<b>Total Revenues and Other Sources</b>	30,299	414	70,508
9	1000	Expenditures and Other Uses			
10	2000	Instruction	25,281		
11	3000	Instructional Support			
12	4000	General Support			
13	6200	Non Instructional	5,018	414	70,508
14		Transfers			
		<b>Total Expenditures and Other Uses</b>	30,299	414	70,508

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

LINE	CODE	ITEM	A FISCAL YEAR 17-18	B BUDGET YEAR 18-19	C TENTATIVE BUDGET 19-20	D APPROVED BUDGET 19-20
1		<b>Receipts:</b>				
2	81510	Interest	1,049	1,244	1,500	1,500
3	81700	Receipts from Student Groups	551,708	560,142	690,000	690,000
4	81990	Other				
5	85200	Transfers				
6	11010	Cash Balance			700,163	700,163
7		<b>Total Receipts and Other Sources</b>	552,757	561,386	1,391,663	1,391,663
8		<b>Disbursements</b>				
9	6000	Disbursements to (or for) Student Groups	499,720	500,817	691,500	691,500
10	6200	Transfers				
11		<b>Total Expenditures and Other Uses</b>	499,720	500,817	691,500	691,500

## BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 17th day of July, 2019, 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, 2020; 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, 2019; 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, 2020.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2020 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>86,926,779</u>
Major Maintenance	\$ <u>9,499,780</u>
Special Revenue Fund - Others	\$ <u>8,643,797</u>
Sweetwater County School District #1 Recreation Board	\$ <u>2,488,946</u>
Debt Service Fund	\$ <u>-0-</u>
Capital Projects Fund - Capital Projects	\$ <u>21,222,757</u>
Capital Projects Fund - District Projects	\$ <u>2,328,446</u>
Capital Projects Fund - Capital Construction	\$ <u>847,108</u>
Internal Service Fund - Insurance Fund	\$ <u>19,695,771</u>
Enterprise Fund - Food Service Fund	\$ <u>2,428,548</u>
Enterprise Fund - Others	\$ <u>101,221</u>
Agency Fund - Pupil Activity Fund	\$ <u>691,500</u>
Total Appropriations	\$ <u>154,874,653</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, 2020.

Amounts to be raised:

General Fund	<u>\$ 46,824,851</u>
Debt Service Fund	<u>\$ NONE</u>
Sweetwater BOCES	<u>\$ 733,348</u>
Region V BOCES	<u>\$ 293,339</u>
Sweetwater County School District Number One Recreation Board	<u>\$ 1,466,696</u>

Dated this 17th day of July, 2019

/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**

**PART A**

Purpose of Levy

Actual Levy 2017-18    Actual Levy 2018-19    Proposed Levy 2019-20

LINE

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	0.500	0.500	0.500
5b	BOCES 0.5 Mill (Maximum) Levy Sweetwater 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				
10	Bond Levies: (Entered in Mills)	26.700	26.700	26.700
11	Bond Redemption			
12	Bond Interest Levy			
13				
	Total Bond Levies	NONE	NONE	NONE

**PART B**

Revenues & Collections

Actual Levy 2017-18    Actual Levy 2018-19    Proposed Levy 2019-20

LINE

1	Total District Assessed	1,198,776,472	1,356,166,658	1,466,895,571
2	Valuation			
3	Total Authorized School Levies (part A, Line 9)	26.7000	26.7000	26.7000
4	Total "School" Revenues (Part B, Line 2 X Line 1)	32,007,332	36,209,650	39,160,772
5	Actual "School" Levy Collections	30,458,935	33,723,576	
6	Mill Levy Supplement Receipts			
7	Total Authorized Bond Levies (Part A, Line 13)			
8	Total "Bond" Revenues (Part B, Line 6 X Line 1)			
9	Actual "Bond" Levy Collections			

**CERTIFICATION**

Superintendent \_\_\_\_\_  
Sweetwater County School District No. 1  
July 17, 2019



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

1-	Assessed Valuation of school district for budget year 2019-2020.....	\$1,466,695,571
2-	Debt limit:	
	for unified districts -10% of assessed valuation (W.S. 21-13-703).....	\$146,669,557
	for elementary districts - 6% of assessed valuation (W.S. 21-13-703).....	
3-	Bond principal outstanding, June 30, 2018.....	\$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).....	\$146,669,557

**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, 2020, 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, 2019 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 2019-20 General Fund shows revenues of \$83,441,481 and expenditures and transfers of \$86,926,779. Once again expenditures exceed revenues. The District will rely on \$3,485,298 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2019-2020 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2019	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	3,485,298	36,616,630	40,101,928	86,926,779	46,824,851
Major Maintenance	5,738,109	3,761,671	9,499,780	9,499,780	
Special Revenue - Others	2,097,789	6,546,008	8,643,797	8,643,797	
Sweetwater SD#1 Recreation Board	837,250	185,000	1,022,250	2,488,946	1,466,696
Debt Service		0	0	0	0
District Capital Projects	20,773,034	449,723	21,222,757	21,222,757	
District Construction Projects	0	2,328,446	2,328,446	2,328,446	
Capital Construction	2	847,106	847,108	847,108	
Insurance	6,025,740	14,720,000	20,745,740	19,695,771	
Food Service	229,776	2,198,772	2,428,548	2,428,548	
Enterprise Fund - Other	13,718	87,503	101,221	101,221	
Pupil Activity	700,163	691,500	1,391,663	691,500	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 17th day of July, 2019, 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

10-July-19  
Date

Published in Rock Springs Rocket-Miner 7/10/19

**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, 2020, 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, 2019 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.

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**SUMMARY OF BUDGET**

The 2019-20 General Fund shows revenues of \$83,441,481 and expenditures and transfers of \$86,926,779. Once again expenditures exceed revenues. The District will rely on \$3,485,298 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2019-2020 budget.

The following is a summary of anticipated revenues and expenditures:

2019-2020  
Sweetwater County School District No. 2  
SUMMARY OF PROPOSED BUDGETS

<u>Funds</u>	<u>Cash Available For Budget July</u>	<u>Estimated Revenues For Budget Without Levy</u>	<u>Estimated Cash Plus Revenues (1+2)</u>	<u>Appropriations</u>	<u>Estimated Tax Requirements</u>
General	3,485,298	36,616,630	40,101,928	86,926,779	46,824,851
Major Maintenance	5,738,109	3,761,671	9,499,780	9,499,780	
Special Revenue - Others	2,097,789	6,546,008	8,643,797	8,643,797	
Sweetwater SD#1 Recreation Board	837,250	185,000	1,022,250	2,488,946	1,466,696
Debt Service		0	0	0	0
District Capital Projects	20,773,034	449,723	21,222,757	21,222,757	
District Construction Projects	0	2,328,446	2,328,446	2,328,446	
Capital Construction	2	847,106	847,108	847,108	
Insurance	6,025,740	14,720,000	20,745,740	19,695,771	
Food Service	229,776	2,198,772	2,428,548	2,428,548	
Enterprise Fund - Other	13,718	87,503	101,221	101,221	
Pupil Activity	700,163	691,500	1,391,663	691,500	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 17th day of July, 2019, 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/ Matthew Jackman  
Chairman of Board of Trustees Treasurer of School District

10-July-19  
Date

July 10 \_\_\_\_\_

## 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 2018-2019 Actual vs. 2019-2020 Budget

Budget Detail-General Fund Revenues (2019-2020)

Budget Detail-General Fund Expenditures (2019 -2020)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES  
FOR THE 2018-2019 FISCAL YEAR**

Object Description	2018-19 Original Budget	2018-19 Actual	Difference
<b>Local Resources</b>			
25 Mill	33,904,166	33,723,576	(180,590)
Motor Vehicle Taxes	2,888,998	3,040,474	151,476
Delinquent Taxes			0
Other Local Taxes	614,444	326,842	(287,602)
Earnings On Investments	110,000	264,023	154,023
Other Local Revs. and Transfers	2,206,100	328,003	(1,878,097)
Payments to Foundation Program			0
Subtotal	<u>39,723,708</u>	<u>37,682,918</u>	<u>(2,040,790)</u>
<b>County Sources</b>			
6 Mill	9,532,535	9,504,491	(28,044)
Motor Vehicle	680,306	689,155	8,849
Delinquent Taxes			0
Fines and Forfeitures	762,260	725,810	(36,450)
Other County Resources	119,946	80,982	(38,964)
Subtotal	<u>11,095,047</u>	<u>11,000,438</u>	<u>(94,609)</u>
<b>State Sources</b>			
Foundation Program	32,499,208	32,732,329	233,121
Audit Adjustment	0	0	0
Taylor Grazing	0	939	939
Other	561,787	549,388	(12,399)
Subtotal	<u>33,060,995</u>	<u>33,282,656</u>	<u>221,661</u>
<b>Federal Sources</b>			
PL-874	60,000	157,914	97,914
Subtotal	<u>60,000</u>	<u>157,914</u>	<u>97,914</u>
<b>Grand Total</b>	<u><u>83,939,750</u></u>	<u><u>82,123,926</u></u>	<u><u>(1,815,824)</u></u>
<b>Expenditures</b>			
100 Salaries	46,848,237	43,859,240	(2,988,997)
200 Benefits	23,743,901	17,154,970	(6,588,931)
300 Outside Services	5,913,853	4,048,181	(1,865,672)
400 Supplies	7,131,780	5,377,449	(1,754,331)
500 Capital Outlay	2,785,793	2,166,504	(619,289)
600 Other	692,665	132,733	(559,932)
700 Transfers	68,908	9,198,263	9,129,355
Grand Total	<u><u>87,185,137</u></u>	<u><u>81,937,340</u></u>	<u><u>(5,247,797)</u></u>

**COMPARISON OF BUDGETS  
2018-2019 VS 2019-2020**

Object Description	2018-19 Original Budget	2019-20 Budget	Difference
<b>Local Resources</b>			
25 Mill	33,904,166	36,667,389	2,763,223
Motor Vehicle Taxes	2,888,998	3,040,474	151,476
Delinquent Taxes	0		0
Other Local Taxes	614,444	326,842	(287,602)
Earnings On Investments	110,000	110,000	0
Other Local Revs. & Transfers	2,206,100	325,100	(1,881,000)
Payments to Foundation Program	0		0
Subtotal	<u>39,723,708</u>	<u>40,469,805</u>	<u>746,097</u>
<b>County Sources</b>			
6 Mill	9,532,535	10,157,462	624,927
Motor Vehicle	680,306	689,155	8,849
Delinquent Taxes	0	0	0
Fines and Forfeitures	762,260	725,810	(36,450)
Other County Resources	119,946	80,982	(38,964)
Subtotal	<u>11,095,047</u>	<u>11,653,409</u>	<u>558,362</u>
<b>State Sources</b>			
Foundation Program	32,499,208	30,383,233	(2,115,975)
Audit Adjustment	0	0	0
Taylor Grazing	0	939	939
Other	561,787	874,095	312,308
Subtotal	<u>33,060,995</u>	<u>31,258,267</u>	<u>(1,802,728)</u>
<b>Federal Sources</b>			
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>83,939,750</u></u>	<u><u>83,441,481</u></u>	<u><u>(498,269)</u></u>
<b>Expenditures</b>			
100 Salaries	46,848,237	49,200,820	2,352,583
200 Benefits	23,743,901	23,234,762	(509,139)
300 Outside Services	5,913,853	6,001,023	87,170
400 Supplies	7,131,780	6,422,510	(709,270)
500 Capital Outlay	2,785,793	1,100,657	(1,685,136)
600 Other	692,665	698,666	6,001
700 Transfers	68,908	268,341	199,433
Grand Total	<u><u>87,185,137</u></u>	<u><u>86,926,779</u></u>	<u><u>(258,358)</u></u>

**COMPARISON OF 2018-2019 ACTUAL VS 2019-2020 BUDGET**

<u>Object Description</u>	<u>2018-19 Actual</u>	<u>2019-20 Budget</u>	<u>Difference</u>
<b>Local Resources</b>			
25 Mill	33,723,576	36,667,389	2,943,813
Motor Vehicle Taxes	3,040,474	3,040,474	0
Delinquent Taxes	0	0	0
Other Local Taxes	326,842	326,842	0
Earning On Investments	264,023	110,000	(154,023)
Other Local Revs. & Transfers	328,003	325,100	(2,903)
Payments to Foundation Program	0	0	0
Subtotal	<u>37,682,918</u>	<u>40,469,805</u>	<u>2,786,887</u>
<b>County Sources</b>			
6 Mill	9,504,491	10,157,462	652,971
Motor Vehicle	689,155	689,155	0
Delinquent Taxes	0	0	0
Fines and Forfeitures	725,810	725,810	0
Other County Resources	80,982	80,982	0
Subtotal	<u>11,000,438</u>	<u>11,653,409</u>	<u>652,971</u>
<b>State Sources</b>			
Foundation Program	32,732,329	30,383,233	(2,349,096)
Tax Shortfall Grant	0	0	0
Taylor Grazing	939	939	0
Other	549,388	874,095	324,707
Subtotal	<u>33,282,656</u>	<u>31,258,267</u>	<u>(2,024,389)</u>
<b>Federal Sources</b>			
PL-874	157,914	60,000	(97,914)
Subtotal	<u>157,914</u>	<u>60,000</u>	<u>(97,914)</u>
Grand Total	<u><u>82,123,926</u></u>	<u><u>83,441,481</u></u>	<u><u>1,317,555</u></u>
<b>Expenditures</b>			
100 Salaries	43,859,240	49,200,820	5,341,580
200 Benefits	17,154,970	23,234,762	6,079,792
300 Outside Services	4,048,181	6,001,023	1,952,842
400 Supplies	5,377,449	6,422,510	1,045,061
500 Capital Outlay	2,166,504	1,100,657	(1,065,847)
600 Other	132,733	698,666	565,933
700 Transfers	9,198,263	268,341	(8,929,922)
Grand Total	<u><u>81,937,340</u></u>	<u><u>86,926,779</u></u>	<u><u>4,989,439</u></u>

**BUDGET DETAIL - GENERAL FUND - REVENUES**

Line	Code	Item	ACTUAL REVENUES 16-17	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	PROPOSED REVENUES 19-20
		<b>REVENUE FROM LOCAL SOURCES</b>				
		<b>TAXES</b>				
1	81000					
2	81100					
3	81111	<b>25 Mills, Special District Tax</b>	<b>32,763,127</b>	<b>30,458,935</b>	<b>33,723,576</b>	<b>36,667,389</b>
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	<b>Motor Vehicle Taxes</b>	<b>2,836,566</b>	<b>2,888,998</b>	<b>3,040,474</b>	<b>3,040,474</b>
8	81130	<b>Car Company Taxes</b>	<b>69,562</b>	<b>69,158</b>	<b>62,096</b>	<b>62,096</b>
9	81140	Delinquent Taxes (post 7/1/91)				
10	81114	Delinquent Taxes (prior to 7/1/91)				
11						
12	81170	BOCES				
13	81190	<b>Other Local Tax</b>	<b>126,729</b>	<b>106,911</b>	<b>188,047</b>	<b>188,047</b>
14	81300	<b>TUITION</b>				
15	81302/5	Concurrent/Dual Enrollment - Community College	53,565	65,934	42,538	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	<b>TRANSPORTATION</b>				
24	81410	Transportation Fees (Pupils)				
25	81420	Transportation Fees (In-State Districts)				
26	81430	Transportation Fees (Out-State Districts)				
27	81500	<b>EARNINGS on INVESTMENTS</b>				
28	81510	Interest & Dividends on Investments	69,189	182,348	264,023	110,000
29		<b>Page Subtotal</b>	<b>35,918,738</b>	<b>33,772,284</b>	<b>37,320,754</b>	<b>40,147,606</b>

**BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)**

Line	Code	Item	ACTUAL REVENUES 16-17	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	PROPOSED REVENUES 19-20	
1	81000	<b>REVENUE FROM LOCAL SOURCES (Continued)</b>					
2							
3		Subtotal from previous page	35,918,738	33,772,284	37,320,754	40,147,606	
4							
5							
6	81700	<b>PUPIL ACTIVITIES</b>					
7	81710	Admissions					
8	81720	Bookstore Sales					
9	81730	Pupil Organization Memberships					
10	81790	Other Pupil Activity Income					
11		<b>FOUNDATION RECAPTURE</b>					
12	81800	Payments to State Foundation Program					
13	81850	Indirect Costs	38,722	69,182	71,225	20,000	
14	81900	<b>OTHER LOCAL REVENUE</b>					
15	81910	Rental, School Facilities	80,560	83,768	85,608	75,000	
16	81920	Contributions & Donations		674			
17	81950	Refund of Prior Year's Expenditures	7,549	38,002	34,702	5,000	
18	81981	Services Provided to Other Local Government Units	1,827				
19							
20							
21	81590	County Treasurer Interest	0	0	0	0	
22	81140	<b>P &amp; I on Delinquent Taxes</b>	<b>145,453</b>	<b>438,375</b>	<b>76,699</b>	<b>76,699</b>	
23	81990	Miscellaneous	32,255	18,298	76,924	15,000	
24		<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>36,225,104</b>	<b>34,420,583</b>	<b>37,665,912</b>	<b>40,339,305</b>	

**BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)**

Line	Code	Item	ACTUAL REVENUES 16-17	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	PROPOSED REVENUES 19-20
		<b>REVENUE FROM COUNTY SOURCES</b>				
		<b>UNRESTRICTED GRANTS-IN-AID</b>				
1	82000					
2	82100					
3	82110	<b>6 Mill County Tax</b>	<b>9,414,510</b>	<b>8,787,706</b>	<b>9,504,491</b>	<b>10,157,462</b>
4	82120	<b>Motor Vehicle</b>	<b>667,967</b>	<b>680,306</b>	<b>689,155</b>	<b>689,155</b>
5	82130	<b>Car Company Tax</b>	<b>15,033</b>	<b>14,839</b>	<b>13,338</b>	<b>13,338</b>
6	82110	Delinquent Tax (post 7/1/91)				
7	82111	Delinquent Tax (prior to 7/1/91)				
8	82150	<b>Fines and Forfeitures</b>	<b>902,838</b>	<b>762,260</b>	<b>725,810</b>	<b>725,810</b>
9	82160	<b>Forest Reserve Revenue</b>	<b>153</b>	<b>160</b>	<b>2,997</b>	<b>2,997</b>
10	82140	<b>Penalty and Interest</b>	<b>30,686</b>	<b>79,203</b>	<b>19,404</b>	<b>19,404</b>
11	82190	<b>Other County Revenue</b>	<b>30,550</b>	<b>25,744</b>	<b>45,243</b>	<b>45,243</b>
12						
13						
14						
15						
16						
17						
18		<b>TOTAL REVENUE FROM COUNTY SOURCES</b>	<b>11,061,737</b>	<b>10,350,218</b>	<b>11,000,438</b>	<b>11,653,409</b>

**BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)**

Line	Code	Item	ACTUAL REVENUES 16-17	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	PROPOSED REVENUES 19-20
<b>REVENUE FROM STATE SOURCES</b>						
<b>UNRESTRICTED GRANTS-IN-AID</b>						
1	83000					
2	83100					
3	83110	<b>Foundation Program Revenue</b>	<b>35,458,488</b>	<b>39,349,226</b>	<b>32,732,329</b>	<b>30,383,233</b>
4	83111	Audit Adjustments Foundation Program	0	209,646	0	
5	83120	<b>State Land Income</b>				
6	83130	<b>Taylor Grazing Revenue</b>	<b>6,162</b>	<b>0</b>	<b>939</b>	<b>939</b>
7	83160	Tax Shortfall Grant				213,829
8	83290	Other Restricted Rev. - Wyo Bus Cameras	0	0	0	0
9	83290	Other Restricted Rev. - Proud Choices	0	0	0	32,000
10	83290	Other Restricted Rev. - Other/Reducing the Risk	9,819	0	8,075	71,712
11	83290	Other Restricted Rev. - Wyo Retirement	719,521	496,179	541,313	556,554
12		<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>36,193,990</b>	<b>40,055,051</b>	<b>33,282,657</b>	<b>31,258,267</b>
13						
<b>REVENUE FROM FEDERAL SOURCES</b>						
<b>UNRESTRICTED GRANTS-IN-AID</b>						
14	83000					
15	83100					
16	84110	Public Law 874	98,846	125,424	157,914	60,000
17	84190	Other				
18		<b>TOTAL REVENUE - FEDERAL SOURCES</b>	<b>98,846</b>	<b>125,424</b>	<b>157,914</b>	<b>60,000</b>
19						
20						
<b>REVENUE FROM OTHER SOURCES</b>						
21	85220	Transfer from other funds	4,048	6,435	17,006	130,500
22	85311	Sale F/A prior to 7/1/97	616	3,972	0	0
23	85312	<b>Sale F/A after 7/1/97</b>	<b>19,913</b>	<b>0</b>	<b>0</b>	<b>0</b>
24	85320	Compensation for loss of F/A	0	0	0	0
25						
26		<b>TOTAL REVENUE - OTHER SOURCES</b>	<b>24,577</b>	<b>10,407</b>	<b>17,006</b>	<b>130,500</b>
27						
28						
29						
30		<b>UNRESERVED FUND BALANCE</b>				<b>3,485,298</b>
31		<b>GRAND TOTAL REVENUES AND OTHER SOURCES</b>	<b>83,604,254</b>	<b>84,961,683</b>	<b>82,123,926</b>	<b>86,926,779</b>

**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	GENERAL INSTRUCTION								
2 1100	GENERAL INSTRUCTION								
3 1110	Elementary	18,322,918	11,880,997	5,811,183	107,879	504,640	18,218	-	-
4 1120	Middle School (Jr. High)	5,027,387	3,278,780	1,579,186	25,755	132,530	9,700	1,435	-
5 1130	Secondary	8,110,966	5,383,220	2,585,497	29,041	88,976	23,773	460	-
6 1135/6	Concurrent/Dual Enrollment	79,600	-	-	79,600	-	-	-	-
7 1150	Tuition	49,500	-	-	49,500	-	-	-	-
8 1200	SPECIAL INSTRUCTION								
9 1210	Programs for Students with Disabilities	10,464,947	7,305,529	3,136,488	13,515	6,915	2,500	-	-
10 1233	Gifted and Talented; CE; BD	96,748	63,977	14,371	13,125	5,275	-	-	-
11 1250	Tuition for Students with Disabilities	2,175,000	-	-	2,175,000	-	-	-	-
12 1260	At Risk	175,308	118,303	53,005	1,000	3,000	-	-	-
13 1265/6	Summer School/Extended Day	476,631	344,074	73,457	1,350	57,750	-	-	-
14 1270	Limited English Proficient	1,477,264	1,021,333	439,924	6,075	9,933	-	-	-
15 1280	Homebound Programs	56,836	40,000	8,836	8,000	-	-	-	-
16 1290	Other Special Programs	219,296	30,650	7,202	10,986	170,458	-	-	-
17 1400	Student Activities	1,459,514	854,752	175,812	305,972	42,571	31,923	48,485	-
18 1530	Vocational Instruction - High School	1,108,606	704,800	364,155	5,350	34,301	-	-	-
19 1730	Career Guidance/ Counsel	20,191	18,756	1,435	-	-	-	-	-
20 1999	Other Miscellaneous	1,236,082	1,023,976	86,955	30,983	76,569	14,598	3,000	-
21	TOTAL INSTRUCTION	50,556,794	32,069,148	14,337,506	2,863,131	1,132,918	100,711	53,380	-
22 2000	INSTRUCTIONAL SUPPORT								
23 2100	SUPPORT SERVICES - STUDENTS								
24 2110	Guidance Services	1,929,378	1,248,274	659,914	16,790	4,400	-	-	-
25 2117	Assessment Services	-	-	-	-	-	-	-	-
26 2120	Attendance and Social Work Services	787,170	495,609	273,681	12,100	5,280	500	-	-
27 2130	Health Services	787,843	486,410	297,733	3,100	600	-	-	-
28 2131	Supervision Health Services	25,647	2,000	597	5,750	10,100	7,200	-	-
29 2140	Psychological Services	1,000,738	532,106	289,184	139,240	38,768	1,440	-	-
30 2150	Speech Pathology and Audiology Services	965,498	581,371	269,227	102,300	10,600	2,000	-	-
31 2170	Therapy Services	791,342	491,470	271,500	12,500	12,320	3,552	-	-
32 2190	Other Support Services-Student	107,818	29,473	7,645	70,700	-	-	-	-
33 2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF								
34 2211	Supervision of Impr. of School Instruct. Service	398,147	292,602	99,525	2,420	3,100	-	500	-
35 2212	Instruction & Curriculum Development	199,665	161,000	29,665	8,000	1,000	-	-	-
36 2213	Staff Development Services	578,007	231,800	51,207	285,000	10,000	-	-	-
37 2219	Other Improvement of Instruction Services	90,862	62,883	27,979	-	-	-	-	-
38 2222	School Library Services	662,738	386,741	205,957	5,608	54,432	10,000	-	-
39 2230	Supervision of Special Education Services	415,665	250,058	128,607	27,500	8,700	500	300	-
40 2240	Technology Integration	220,651	-	-	-	220,651	-	-	-
41 2290	Other Support Services-Instruction	-	-	-	-	-	-	-	-
42 2999	Other Miscellaneous	201,163	170,375	14,899	15,720	169	-	-	-
43	TOTAL INSTRUCTIONAL SUPPORT	9,162,333	5,422,172	2,627,321	706,728	380,120	25,192	800	-

**BUDGET DETAIL - GENERAL FUND - EXPENDITURES (Continued)**

Line Code	Program	Tentative Budget	Salaries 100	Benefits 200	Purchased Services 300	Supplies & Materials 400	Capital Outlay 500	Other Objects 600	Transfer 700
1 3000	<b>GENERAL SUPPORT</b>								Cash Reserve
2 3300	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>								
3 3311	Office of the Superintendent	932,270	523,948	309,148	84,874	10,350	1,100	2,850	-
4 3319	Other Executive	169,656	95,000	11,956	62,700	-	-	-	-
5 3321	Office of the Principal Services	4,223,766	2,692,233	1,327,101	132,064	59,425	3,968	8,975	-
6 3331	Fiscal Services	1,568,374	609,134	289,366	70,014	37,860	500	561,500	-
7 3333	Warehousing and Distributing Services	231,654	107,912	70,358	1,600	47,584	4,200	-	-
8 3334	Printing, Publishing and Duplicating Services	275,794	140,714	87,125	30,005	13,950	4,000	-	-
9 3351	Board of Education Services	561,941	25,239	10,264	477,838	6,500	-	42,100	-
10 3400	<b>OPERATION and MAINTENANCE of PLANT SERVICES</b>								
11 3410	Supervision of Operations & Maintenance	411,054	271,422	122,232	13,600	3,800	-	-	-
12 3420	Operating Building Services	8,141,953	3,089,200	1,768,365	579,890	2,703,498	1,000	-	-
13 3430	Care and Upkeep of Grounds Services	198,377	74,645	44,532	59,200	20,000	-	-	-
14 3450	Vehicle Operation and Maintenance Services	14,500	-	-	-	14,500	-	-	-
15 3460	Security Services	156,910	-	-	156,910	-	-	-	-
16 3500	<b>TRANSPORTATION SERVICES</b>								
17 3510	Vehicle Operation - To and From School	4,968,219	2,254,182	914,715	211,179	676,143	900,000	12,000	-
18 3520	Vehicle Operation - Activities	883,145	419,081	285,664	51,400	127,000	-	-	-
19 3590	Other Transportation	265,521	18,000	4,250	88,300	144,971	10,000	-	-
20 3810	Planning, Research, Development and Evaluation	-	-	-	-	-	-	-	-
21 3830	Staff Services	523,582	20,000	483,582	20,000	-	-	-	-
22 3850	Technology Coordination	2,841,183	991,283	511,830	288,366	1,002,004	31,700	16,000	-
23 3999	Other Miscellaneous	517,898	377,507	29,448	76,410	31,387	2,286	861	-
24	<b>TOTAL GENERAL SUPPORT</b>	<b>26,885,797</b>	<b>11,709,500</b>	<b>6,269,936</b>	<b>2,404,349</b>	<b>4,898,972</b>	<b>958,754</b>	<b>644,286</b>	<b>-</b>
25									
26 4100	Food Service Operations	10,000	-	-	-	10,000	-	-	-
27 4300	Community Support	27,515	-	-	26,815	500	-	200	-
28 5000	Facilities Acquisition/ Construction	16,000	-	-	-	-	16,000	-	-
29 6200	Fund Transfers	268,341	-	-	-	-	-	-	268,341
30	<b>GRAND TOTAL EXPENDITURES</b>	<b>86,926,779</b>	<b>49,200,820</b>	<b>23,234,762</b>	<b>6,001,023</b>	<b>6,422,510</b>	<b>1,100,657</b>	<b>698,666</b>	<b>268,341</b>
31	<b>PERCENT TO TOTAL</b>	<b>100.00%</b>	<b>56.60%</b>	<b>26.73%</b>	<b>6.90%</b>	<b>7.39%</b>	<b>1.27%</b>	<b>0.80%</b>	<b>0.31%</b>
32 7200	Cash Reserve Post 6/30/97	<b>7,536,981</b>							

**CASH FLOW PROJECTION  
GENERAL FUND 2019-20**

	REVENUES		EXPEND.		BALANCE
<b>Beginning Cash Balance as of 7/1/19</b>				<b>\$</b>	<b>11,022,279</b>
JULY	\$ 387,118	\$	3,256,865	\$	8,152,532
AUGUST	4,892,722		4,736,050		8,309,204
SEPTEMBER	3,236,573		6,927,540		4,618,238
OCTOBER	7,339,661		6,357,425		5,600,473
NOVEMBER	24,876,227		6,377,458		24,099,243
DECEMBER	3,375,148		6,614,718		20,859,673
JANUARY	4,987,954		6,157,484		19,690,142
FEBRUARY	4,606,678		5,733,754		18,563,066
MARCH	3,292,771		7,053,388		14,802,449
APRIL	4,434,727		9,943,909		9,293,267
MAY	21,746,731		17,198,788		13,841,210
JUNE	265,171		6,569,400		7,536,981
	<b>\$ 83,441,481</b>	<b>\$</b>	<b>86,926,779</b>	<b>\$</b>	<b>7,536,981</b>
			Cash Reserve - Min Fund Balance	\$	3,000,000
			Cash Reserve	\$	4,536,981
				<b>\$</b>	<b>7,536,981</b>

NOTES: