

# **Sweetwater County School District #1**

**2020 Budget Hearing  
(2020/2021)**



**Wednesday, July 15th, 2020  
6:00 pm  
Rock Springs, Wyoming**

SWEETWATER COUNTY  
SCHOOL DISTRICT #1  
ANNUAL BUDGET  
2020-2021

(Summary Report)

for the  
Fiscal Year Beginning July 1, 2020 and  
Ending June 30, 2021

Adopted by the Board of Trustees:  
Date: July 15, 2020

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, 2020**

## 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, 2020.
- 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, 2021. 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 (18-19). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (19-20). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (20-21). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (20-21). 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 2019-2020 Fiscal Year shows actual expenditures and transfers of \$82,402,200 (94.79% of the budget) and revenues and other sources of \$82,272,274 (98.60% of the budget). The current cash carryover of \$11,443,303 is the direct result of reduced spending, specifically in unfilled employee positions, special education placements, and lower costs for transportation and student activities due to COVID. The District's Insurance Fund experienced an 18.78% increase in total claims over the prior fiscal year.

The 2020-2021 General Fund Budget shows revenues of \$84,470,417 and expenditures of \$91,341,896. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee for FY 2021 is estimated to be \$81,332,615. This amount will be increased by a tax shortfall grant of \$1,936,594. District funding for 2019-2020 was based on 5,430 ADM's compared to 5,350 ADM's for 2020-2021.

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 an external cost adjustment. However, the funding cap for Special Education remains frozen at the amount received for fiscal year 2019. In FY 2020, the District received less funding from the State for reimbursable Special Education than the cost of providing those services. The District will continue to monitor this issue closely.

Furthermore, the District must prepare for a possible reduction in funding from a loss in ADM's, future legislative action, and the COVID pandemic. 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. The Foundation Guarantee model is scheduled to be recalibrated during the 2021 Legislature. The potential effect of this recalibration 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 2020-2021 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; new teaching positions at Rock Springs High School, and adding full-time positions in the Transportation department. The District also contributed funds to a stabilization reserve for premiums and to offset a potential increase in "lazars" 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 2020-2021 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 2020-2021 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 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	37,665,912	38,817,696	36,839,459	36,839,459
3	82000	County Sources	11,000,438	11,214,109	10,960,991	10,960,991
4	83000	State Sources	33,282,657	32,007,192	36,479,139	36,479,139
5	84000	Federal Sources	157,914	148,908	60,000	60,000
6	85000	Other Sources Including Transfers	17,006	84,370	130,828	130,828
7	37000	Unreserved Fund Balance			6,871,479	6,871,479
8		<b>Total Revenues and Other Sources</b>	<b>82,123,926</b>	<b>82,272,274</b>	<b>91,341,896</b>	<b>91,341,896</b>
9		<b>Expenditures and Other Uses</b>				
10	1000	Instruction	42,888,285	44,101,312	53,460,063	53,460,063
11	2000	Instructional Support	7,680,562	8,437,651	9,809,069	9,809,069
12	3000	General Support	22,144,226	22,060,312	27,755,563	27,755,563
13	4000	Non-Instructional	7,004	8,324	45,905	45,905
14	5000	Facilities Acquisition and Construction	19,000	19,000	16,000	16,000
15	6200	Transfers	9,198,263	7,775,600	255,296	255,296
16		<b>Total Expenditures and Other Uses</b>	<b>81,937,340</b>	<b>82,402,200</b>	<b>91,341,896</b>	<b>91,341,896</b>
17	7200	Cash Reserve			4,571,824	4,571,824
18		<b>Total Expenditures, Other Uses and Cash Reserve</b>	<b>81,937,340</b>	<b>82,402,200</b>	<b>95,913,720</b>	<b>95,913,720</b>

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

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
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	5,157,205	4,536,981	1,571,824	1,571,824
4						
5						
6						
7						
8						
9						
10		<b>Ending Cash Reserve:</b>	8,157,205	7,536,981	4,571,824	4,571,824

ANNUAL BUDGET SUMMARY - GENERAL FUND  
BOARD DESIGNATED TRANSPORTATION LEASES

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest Income	0	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>	0	0	0	0
9		<b>Expenditures and Other Uses</b>				
10	3000	General Support	15	0	0	0
11	6200	Transfers to Other Funds	165	0	0	0
12		<b>Total Expenditures and Other Uses</b>	180	0	0	0

Note: Account closed July 2018.

ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		Revenues and Other Sources:				
2	81000	Local Sources	43,700	122,335	19,800	19,800
3	83000	State Sources	3,705,691	3,715,870	2,954,189	2,954,189
4	85200	Transfers				
5	37000	Unreserved Fund Balance			7,357,180	7,357,180
6		<b>Total Revenues and Other Sources</b>	<b>3,749,391</b>	<b>3,838,205</b>	<b>10,331,169</b>	<b>10,331,169</b>
7		Expenditures and Other Uses				
8	3470	Major Building and Facility Maintenance	1,923,622	2,219,135	10,331,169	10,331,169
9	5000	Facilities Acquisition and Construction	105,670		0	0
10	6200	Transfers			0	0
11		<b>Total Expenditures and Other Uses</b>	<b>2,029,292</b>	<b>2,219,135</b>	<b>10,331,169</b>	<b>10,331,169</b>

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

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		<b>Revenues and Other Sources:</b>				
2	81000	Local Sources	478,779	667,670	696,113	696,113
3	83000	State Sources	92,000	88,874	92,000	92,000
4	84000	Federal Sources	5,992,160	5,984,438	8,702,034	8,702,034
5	85000	Other Sources	-217,240	-80,100	-1,894	-1,894
6	85200	Transfers	51,456	22,613	1,011	1,011
7		<b>Total Revenues and Other Sources</b>	<b>6,397,155</b>	<b>6,683,495</b>	<b>9,489,264</b>	<b>9,489,264</b>
8		<b>Expenditures and Other Uses</b>				
9	1000	Instruction	3,527,333	3,572,872	5,593,567	5,593,567
10	2000	Instructional Support	2,225,149	1,592,420	2,959,448	2,959,448
11	3000	General Support	1,119,549	639,461	895,659	895,659
12	4000	Non Instructional	17,384	18,346	14,276	14,276
13	6200	Fund Transfers	5,805	8,847	0	0
14		<b>Total Expenditures and Other Uses</b>	<b>6,895,220</b>	<b>5,831,947</b>	<b>9,462,950</b>	<b>9,462,950</b>
		Carryover			\$2,851,004	\$2,851,004

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	696,014		
3	83000	State Sources			
4	84000	Federal Sources		2,553,060	3,141,302
5	85200	Transfers			
6		Total Revenues and Other Sources	696,014	2,553,060	3,141,302
7		Expenditures and Other Uses			0
8	1000	Instruction		2,146,191	1,152,453
9	2000	Instructional Support	571,007	76,370	1,847,531
10	3000	General Support		330,497	141,317
11	4000	Non Instructional			
12	6200	Transfers			
13		Total Expenditures and Other Uses	571,007	2,553,058	3,141,301
		Carryover	\$188,197	\$572,277	\$1,381,562
					0
					\$0

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

LINE	CODE	ITEM	Title IV		National Board Certification
1		Revenues and Other Sources:			
2	81000	Local Sources			
3	83000	State Sources			
4	84000	Federal Sources	418,523		92,000
5	85200	Transfers			
6		Total Revenues and Other Sources	418,523	0	92,000
7		Expenditures and Other Uses			
8	1000	Instruction	313,508		
9	2000	Instructional Support	105,015		92,000
10	3000	General Support			
11	4000	Non Instructional			
12	6400	Payments to Governmental Units			
13		Total Expenditures and Other Uses	418,523	0	92,000
		Carryover	\$116,329	\$0	\$0

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

LINE	CODE	ITEM	National Board Certified Teachers	Other Local, State	Head Start
1		<b>Revenues and Other Sources:</b>			
2	81000	Local Sources		99	
3	83000	State Sources			
4	84000	Federal Sources			1,611,203
5	85200	Transfers		1,011	
6		<b>Total Revenues and Other Sources</b>	0	1,110	1,611,203
7		<b>Expenditures and Other Uses</b>			
8	1000	Instruction		52,354	962,598
9	2000	Instructional Support			296,902
10	3000	General Support		28,495	369,084
11	4000	Non Instructional	179		14,097
12	6200	Transfers			
13		<b>Total Expenditures and Other Uses</b>	179	80,849	1,642,681
		Carryover	\$179	\$80,849	\$175,468
			0	\$0	

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

LINE	CODE	ITEM	Title III	21st Century	Carl Perkins/CTE	TITLE II-A
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83000	State Sources				
4	84000	Federal Sources	88,165	102,175	212,640	574,966
5	85000	Other Sources			-1,894	
6	85200	Transfers				
7		Total Revenues and Other Sources	88,165	102,175	210,746	574,966
8		Expenditures and Other Uses				
9	1000	Instruction	70,445	65,126	167,885	
10	2000	Instructional Support	5,400	10,783	42,931	574,516
11	3000	General Support		26,266		
12	4000	Non Instructional				
13	6200	Transfers				
14		Total Expenditures and Other Uses	75,845	102,175	210,816	574,516
		Carryover	\$20,471	\$102,175	\$72,526	\$140,971



ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
		<b>Revenues and Other Sources:</b>				
1		Local Sources				
2		Bond & interest tax levy				
3	81200	Interest Income				
4	81510	Other				
5	81990	State Sources				
6		Mill-Levy Supplement				
7	83150	Farm Loan Board Grants				
8	83240	Other				
9	83290	Other Sources:				
10		Proceeds of Refunding Debt Issues				
11	85100	Transfers				
12	85200					
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 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest Income	370,857	295,123	60,000	60,000
4	81990	Other	19,888		119,722	119,722
5	85200	Transfers From Other Funds	5,010,165	3,525,408	0	0
6	37000	Unreserved Fund Balance				
7		<b>Total Revenues and Other Sources</b>	<b>5,400,909</b>	<b>3,820,531</b>	<b>22,109,172</b>	<b>21,929,450</b>
8		Expenditures and Other Uses				
9	1000	Instruction	868,489	584,947	4,769,410	4,769,410
10	2000	Instructional Support		200,000	386,022	386,022
11	3000	General Support	1,242,335	1,638,119	13,051,529	13,051,529
12	4000	Non Instructional	1,126	241,048	207,053	207,053
13	5000	Facilities Acquisition and Construction	19,399		74,355	74,355
14	6200	Transfers to Other Funds	68,849		3,620,803	3,620,803
15	7200	CASH RESERVE			0	0
16		<b>Total Expenditures and Other Uses</b>	<b>2,200,197</b>	<b>2,664,115</b>	<b>22,109,172</b>	<b>22,109,172</b>

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		<b>Revenues and Other Sources:</b>				
2	85200	Transfers	65,272	322,818	2,606,025	2,606,025
3	37000	Unreserved Fund Balance			0	0
4		<b>Total Revenues and Other Sources</b>	65,272	322,818	2,606,025	2,606,025
5		<b>Expenditures and Other Uses</b>				
6	5200	Site Improvement Services		322,818	1,924,902	1,924,902
7	5300	Architectural & Engineering Services			45,000	45,000
8	5500	Building Acquisition Construction			0	0
9	5900	Building Improvement Services	60,214		636,123	636,123
10						
11	6200	Transfers			0	0
12		<b>Total Expenditures and Other Uses</b>	60,214	322,818	2,606,025	2,606,025

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
		<b>Revenues and Other Sources:</b>				
1		Local Sources	-2,860	1	0	0
2	81000	State Capital Construction	696,032	876,190	16,599,424	16,599,424
3	83250	Transfers	92,068		0	0
4	85200	Unreserved Fund Balance			20,930	20,930
5	37000	<b>Total Revenues and Other Sources</b>	<b>785,230</b>	<b>876,190</b>	<b>16,620,354</b>	<b>16,620,354</b>
6		<b>Expenditures and Other Uses</b>				
7		Security Services	33,566	4,996	0	0
8	3460	Site Acquisition Services			0	0
9	5100	Site Improvement Services	7,338	37,872	0	0
10	5200	Architectural & Engineering Services			0	0
11	5300	Building Acquisition Construction	794,149	812,393	16,620,354	16,620,354
12	5500	Building Improvement Services			0	0
13	5600	Other Acquisition and Construction	11,857		0	0
14	5900	Transfers				
15	6200	<b>Total Expenditures and Other Uses</b>	<b>846,910</b>	<b>855,261</b>	<b>16,620,354</b>	<b>16,620,354</b>

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

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
		<b>Revenues and Other Sources:</b>				
1						
2	81510	Interest	415,531	343,583	120,000	120,000
3	81900	Other	1,668,840	1,552,285	1,385,000	1,385,000
4	81900	General Fund	10,044,409	12,348,666	12,720,000	12,720,000
5	85201	Transfers From General Fund	3,750,000	4,050,000	0	0
6	37000	Money Market, Aggregate, Cash				
7		<b>Total Revenues and Other Sources</b>	<b>15,878,780</b>	<b>18,294,534</b>	<b>10,621,534</b>	<b>10,621,534</b>
8		<b>Expenditures and Other Uses</b>				
9	3000	General Support	11,784,071	13,128,875	24,287,762	24,287,762
10		<b>Total Expenditures and Other Uses</b>	<b>11,784,071</b>	<b>13,128,875</b>	<b>24,287,762</b>	<b>24,287,762</b>
11		<b>Incurred but Unpaid Cash Reserve</b>	<b>18,867,317</b>	<b>23,605,933</b>	<b>20,125,798</b>	<b>20,125,798</b>
12		<b>Total Expenditures and Reserve</b>	<b>30,651,388</b>	<b>36,734,808</b>	<b>44,413,560</b>	<b>44,413,560</b>

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest	4,442	4,236	1,935	1,935
4	81600	Food Service	621,083	546,443	772,176	772,176
5	81690	Other Food Service Income	3,871	10,901	7,900	7,900
6	81920	Contributions & Donations	2,902	13,874	13,000	13,000
7	81930	Sale of Fixed Assets			0	0
8	83200	Restricted State Grants-In-Aid	728		0	0
9		Federal Sources:				
10	84000	Reimbursements Earned	950,107	1,569,570	1,356,200	1,356,200
11		Fresh Fruits & Vegetable Grant	122,366	66,803	99,217	99,217
12	85000	Other Sources			-15,677	-15,677
13	85201	Transfers From General Fund	385,430	200,000	73,000	73,000
14	37400	Unreserved Net Assets			364,930	364,930
15		<b>Total Revenues and Other Sources</b>	<b>2,090,928</b>	<b>2,411,827</b>	<b>2,672,681</b>	<b>2,672,681</b>
16	4100	Expenditures and Other Uses				
17	100-499	Operating Expenses	1,965,263	2,265,278	2,653,156	2,653,156
18	500	Capital Outlay	7,094	14,142	15,725	15,725
19	600	Other	1,064	943	3,800	3,800
20	720	Transfers			0	0
21		<b>Total Expenditures and Other Uses</b>	<b>1,973,420</b>	<b>2,280,362</b>	<b>2,672,681</b>	<b>2,672,681</b>

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

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		Revenues and Other Sources:				
2	81000	Local Sources	11,723	10,302	32,280	32,280
3	83000	State Sources			0	0
4	84000	Federal Sources	50,212	47,688	59,705	59,705
5	85201	Transfers From General Fund	2,219	11,834	0	0
6	37400	Unreserved Net Assets			26,845	26,845
7		Total Revenues and Other Sources	64,154	69,824	118,830	118,830
8	4100	Expenditures and Other Uses				
9	1000	Instruction	15,665	13,896	31,989	31,989
10	2000	Instructional Support			0	0
11	3000	General Support			0	0
12	4000	Non Instructional	49,791	42,801	64,724	64,724
13	6200	Transfers			0	0
14		Total Expenditures and Other Uses	65,456	56,697	96,713	96,713

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

LINE	CODE	ITEM	Summer Programs Drivers Ed	Summer Programs Swimming	Head Start Nutrition
1		<b>Revenues and Other Sources:</b>			
2	81000	Local Sources	32,280	0	0
3	83000	State Sources	0	0	0
4	84000	Federal Sources	0	0	59,705
5	85200	Transfers From Other Funds	0	0	0
6	37400	Unreserved Net Assets	-291	5,019	22,116
7		<b>Total Revenues and Other Sources</b>	<b>31,989</b>	<b>5,019</b>	<b>81,821</b>
8		<b>Expenditures and Other Uses</b>			
9	1000	Instruction	31,989	0	0
10	2000	Instructional Support	0	0	0
11	3000	General Support	0	0	0
12	4000	Non Instructional	0	5,019	59,705
13	6200	Transfers	0	0	0
14		<b>Total Expenditures and Other Uses</b>	<b>31,989</b>	<b>5,019</b>	<b>59,705</b>

ANNUAL BUDGET SUMMARY - AGENCY FUND  
PUPIL ACTIVITY FUND

LINE	CODE	ITEM	A FISCAL YEAR 18-19	B BUDGET YEAR 19-20	C TENTATIVE BUDGET 20-21	D APPROVED BUDGET 20-21
1		<b>Receipts:</b>				
2	81510	Interest	1,244	1,329	1,500	1,500
3	81700	Receipts from Student Groups	560,142	556,445	675,000	675,000
4	81990	Other			0	0
5	85200	Transfers			0	0
6	11010	Cash Balance			714,882	714,882
7		<b>Total Receipts and Other Sources</b>	<b>561,386</b>	<b>557,775</b>	<b>1,391,382</b>	<b>1,391,382</b>
8		<b>Disbursements</b>				
9	1410	Student Activities / Elementary		22,941	86,000	86,000
10	1420	Student Activities / Junior High		34,501	58,000	58,000
11	1430	Student Activities / High School		485,614	531,000	531,000
12	6000	Disbursements to (or for) Student Groups	500,817		0	0
13	6200	Transfers			0	0
10		<b>Total Expenditures and Other Uses</b>	<b>500,817</b>	<b>543,055</b>	<b>675,000</b>	<b>675,000</b>

## BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 15th day of July, 2020, 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, 2021; 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 8th day of July, 2020; 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, 2021.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2021 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>91,341,896</u>
Major Maintenance	\$ <u>10,331,169</u>
Special Revenue Fund - Others	\$ <u>9,462,950</u>
Sweetwater County School District #1 Recreation Board	\$ <u>2,726,525</u>
Debt Service Fund	\$ <u>-0-</u>
Capital Projects Fund - Capital Projects	\$ <u>22,109,172</u>
Capital Projects Fund - District Projects	\$ <u>2,606,025</u>
Capital Projects Fund - Capital Construction	\$ <u>16,620,354</u>
Internal Service Fund - Insurance Fund	\$ <u>24,287,762</u>
Enterprise Fund - Food Service Fund	\$ <u>2,672,681</u>
Enterprise Fund - Others	\$ <u>96,713</u>
Agency Fund - Pupil Activity Fund	\$ <u>675,000</u>
 Total Appropriations	 \$ <u>182,930,247</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, 2021.

Amounts to be raised:

General Fund	<u>\$ 42,744,320</u>
Debt Service Fund	<u>\$ NONE</u>
Sweetwater BOCES	<u>\$ 662,171</u>
Region V BOCES	<u>\$ 264,869</u>
Sweetwater County School District Number One Recreation Board	<u>\$ 1,324,343</u>

Dated this 15th day of July, 2020

/s/

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PART II**

Statement of Authorized Mill Levies

Statement of Bonded Indebtedness and Debt Requirements

Statement of Legal Debt Margin

Notice of Public Hearing with Summary of Budget

**STATEMENT OF AUTHORIZED MILL LEVIES**

LINE	PART A Purpose of Levy	PART B Revenues & Collections		
		Actual Levy 2018-19	Actual Levy 2019-20	Proposed Levy 2020-21

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

1	Total District Assessed Valuation	1,356,166,658	1,466,695,571	1,324,342,952
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)	36,209,650	39,160,772	35,359,957
4	Actual "School" Levy Collections	33,723,576	35,002,389	
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 15, 2020



**STATEMENT OF LEGAL DEBT MARGIN**

(At beginning of fiscal year)

1- Assessed Valuation of school district for budget year 2020-2021.....	\$1,324,342,952
2- Debt limit:	
for unified districts -10% of assessed valuation (W.S. 21-13-703).....	\$132,434,295
for elementary districts - 6% of assessed valuation (W.S. 21-13-703).....	
3- Bond principal outstanding, June 30, 2019.....	\$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).....	\$132,434,295

**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, 2021, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 15th day of July, 2020 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 2020-21 General Fund shows revenues of \$84,470,417 and expenditures and transfers of \$91,341,896. Once again expenditures exceed revenues. The District will rely on \$6,871,479 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2020-2021 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2020	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	6,871,479	41,726,097	48,597,576	91,341,896	42,744,320
Major Maintenance	7,357,180	2,973,989	10,331,169	10,331,169	
Special Revenue - Others	2,851,004	6,611,946	9,462,950	9,462,950	
Sweetwater SD#1 Recreation Board	1,327,182	75,000	1,402,182	2,726,525	1,324,343
Debt Service		0	0	0	0
District Capital Projects	21,929,450	179,722	22,109,172	22,109,172	
District Construction Projects	0	2,606,025	2,606,025	2,606,025	
Capital Construction	20,930	16,599,424	16,620,354	16,620,354	
Insurance	10,621,534	14,225,000	24,846,534	24,287,762	
Food Service	364,930	2,307,751	2,672,681	2,672,681	
Enterprise Fund - Other	26,845	91,985	118,830	96,713	
Pupil Activity	714,882	676,500	1,391,382	675,000	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 15th day of July, 2020, 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

8-July-20  
Date

Published in Rock Springs Rocket-Miner 7/8/20

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

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The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2020	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	6,871,479.00	41,726,097.00	48,597,576.00	91,341,896.00	42,744,320.00
Major Maintenance	7,357,180.00	2,973,989.00	10,331,169.00	10,331,169.00	
Special Revenue - Others	2,851,004.00	6,611,946.00	9,462,950.00	9,462,950.00	
Sweetwater SD#1 Recreation Board	1,327,182.00	75,000.00	1,402,182.00	2,726,525.00	1,324,343.00
Debt Service		0.00	0.00	0.00	0.00
District Capital Projects	21,929,450.00	179,722.00	22,109,172.00	22,109,172.00	
District Construction Projects	0.00	2,606,025.00	2,606,025.00	2,606,025.00	
Capital Construction	20,930.00	16,599,424.00	16,620,354.00	16,620,354.00	
Insurance	10,621,534.00	14,225,000.00	24,846,534.00	24,287,762.00	
Food Service	364,930.00	2,307,751.00	2,672,681.00	2,672,681.00	
Enterprise Fund - Other	26,845.00	91,985.00	118,830.00	96,713.00	
Pupil Activity	714,882.00	676,500.00	1,391,382.00	675,000.00	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 15th day of July, 2020, 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

July 8, 2020

Date

July 8, 2020

NO. 195761

## 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 2019-2020 Actual vs. 2020-2021 Budget

Budget Detail-General Fund Revenues (2020-2021)

Budget Detail-General Fund Expenditures (2020 -2021)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES  
FOR THE 2019-2020 FISCAL YEAR**

Object Description	2019-20 Original Budget	2019-20 Actual	Difference
<b>Local Resources</b>			
25 Mill	36,667,389	35,002,389	(1,665,000)
Motor Vehicle Taxes	3,040,474	3,109,096	68,622
Delinquent Taxes	0		0
Other Local Taxes	326,842	317,189	(9,653)
Earnings On Investments	110,000	158,123	48,123
Other Local Revs. and Transfers	325,100	315,268	(9,832)
Payments to Foundation Program	0		0
Subtotal	<u>40,469,805</u>	<u>38,902,065</u>	<u>(1,567,740)</u>
<b>County Sources</b>			
6 Mill	10,157,462	9,888,865	(268,597)
Motor Vehicle	689,155	707,603	18,448
Delinquent Taxes	0		0
Fines and Forfeitures	725,810	548,064	(177,746)
Other County Resources	80,982	69,578	(11,404)
Subtotal	<u>11,653,409</u>	<u>11,214,110</u>	<u>(439,299)</u>
<b>State Sources</b>			
Foundation Program	30,383,233	31,103,228	719,995
Audit Adjustment	0	0	0
Taylor Grazing	939	917	(22)
Other	874,095	903,046	28,951
Subtotal	<u>31,258,267</u>	<u>32,007,191</u>	<u>748,924</u>
<b>Federal Sources</b>			
PL-874	60,000	148,908	88,908
Subtotal	<u>60,000</u>	<u>148,908</u>	<u>88,908</u>
Grand Total	<u><u>83,441,481</u></u>	<u><u>82,272,274</u></u>	<u><u>(1,169,207)</u></u>
<b>Expenditures</b>			
100 Salaries	49,200,820	43,661,623	(5,539,197)
200 Benefits	23,234,762	19,239,262	(3,995,500)
300 Outside Services	6,001,023	5,629,417	(371,606)
400 Supplies	6,422,510	5,037,138	(1,385,372)
500 Capital Outlay	1,100,657	965,387	(135,270)
600 Other	698,666	93,773	(604,893)
700 Transfers	268,341	7,775,600	7,507,259
Grand Total	<u><u>86,926,779</u></u>	<u><u>82,402,200</u></u>	<u><u>(4,524,579)</u></u>

**COMPARISON OF BUDGETS  
2019-2020 VS 2020-2021**

Object Description	2019-20 Original Budget	2020-21 Budget	Difference
<b>Local Resources</b>			
25 Mill	36,667,389	33,108,574	(3,558,815)
Motor Vehicle Taxes	3,040,474	3,109,096	68,622
Delinquent Taxes	0		0
Other Local Taxes	326,842	317,189	(9,653)
Earnings On Investments	110,000	110,000	0
Other Local Revs. & Transfers	325,100	325,428	328
Payments to Foundation Program	0		0
Subtotal	<u>40,469,805</u>	<u>36,970,287</u>	<u>(3,499,518)</u>
<b>County Sources</b>			
6 Mill	10,157,462	9,635,746	(521,716)
Motor Vehicle	689,155	707,603	18,448
Delinquent Taxes	0	0	0
Fines and Forfeitures	725,810	548,064	(177,746)
Other County Resources	80,982	69,578	(11,404)
Subtotal	<u>11,653,409</u>	<u>10,960,991</u>	<u>(692,418)</u>
<b>State Sources</b>			
Foundation Program	30,383,233	33,825,520	3,442,287
Audit Adjustment	0	0	0
Taylor Grazing	939	917	(22)
Other	874,095	2,652,702	1,778,607
Subtotal	<u>31,258,267</u>	<u>36,479,139</u>	<u>5,220,872</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>83,441,481</u></u>	<u><u>84,470,417</u></u>	<u><u>1,028,936</u></u>
<b>Expenditures</b>			
100 Salaries	49,200,820	51,268,698	2,067,878
200 Benefits	23,234,762	24,194,197	959,435
300 Outside Services	6,001,023	7,109,374	1,108,351
400 Supplies	6,422,510	7,379,138	956,628
500 Capital Outlay	1,100,657	437,614	(663,043)
600 Other	698,666	697,579	(1,087)
700 Transfers	268,341	255,296	(13,045)
Grand Total	<u><u>86,926,779</u></u>	<u><u>91,341,896</u></u>	<u><u>4,415,117</u></u>

**COMPARISON OF 2019-2020 ACTUAL VS 2020-2021 BUDGET**

Object Description	2019-20 Actual	2020-21 Budget	Difference
<b>Local Resources</b>			
25 Mill	35,002,389	33,108,574	(1,893,815)
Motor Vehicle Taxes	3,109,096	3,109,096	0
Delinquent Taxes	0	0	0
Other Local Taxes	317,189	317,189	0
Earning On Investments	158,123	110,000	(48,123)
Other Local Revs. & Transfers	315,268	325,428	10,160
Payments to Foundation Program	0	0	0
Subtotal	38,902,065	36,970,287	(1,931,778)
<b>County Sources</b>			
6 Mill	9,888,865	9,635,746	(253,119)
Motor Vehicle	707,603	707,603	0
Delinquent Taxes	0	0	0
Fines and Forfeitures	548,064	548,064	0
Other County Resources	69,578	69,578	0
Subtotal	11,214,110	10,960,991	(253,119)
<b>State Sources</b>			
Foundation Program	31,103,228	33,825,520	2,722,292
Tax Shortfall Grant	0	0	0
Taylor Grazing	917	917	0
Other	903,046	2,652,702	1,749,656
Subtotal	32,007,191	36,479,139	4,471,948
<b>Federal Sources</b>			
PL-874	148,908	60,000	(88,908)
Subtotal	148,908	60,000	(88,908)
<b>Grand Total</b>	82,272,274	84,470,417	2,198,143
<b>Expenditures</b>			
100 Salaries	43,661,623	51,268,698	7,607,075
200 Benefits	19,239,262	24,194,197	4,954,935
300 Outside Services	5,629,417	7,109,374	1,479,957
400 Supplies	5,037,138	7,379,138	2,342,000
500 Capital Outlay	965,387	437,614	(527,773)
600 Other	93,773	697,579	603,806
700 Transfers	7,775,600	255,296	(7,520,304)
Grand Total	82,402,200	91,341,896	8,939,696

**BUDGET DETAIL - GENERAL FUND - REVENUES**

Line	Code	Item	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	PROPOSED REVENUES 20-21
		<b>REVENUE FROM LOCAL SOURCES</b>				
		<b>TAXES</b>				
1	81000					
2	81100					
3	81111	<b>25 Mills, Special District Tax</b>	<b>30,458,935</b>	<b>33,723,576</b>	<b>35,002,389</b>	<b>33,108,574</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>2,888,998</b>	<b>3,040,474</b>	<b>3,109,096</b>	<b>3,109,096</b>
8	81130	<b>Car Company Taxes</b>	<b>69,158</b>	<b>62,096</b>	<b>64,057</b>	<b>64,057</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>106,911</b>	<b>188,047</b>	<b>141,370</b>	<b>141,370</b>
14	81300	TUITION				
15	81302/5	Concurrent/Dual Enrollment - Community College	65,934	42,538	37,609	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	182,348	264,023	158,123	110,000
29		Page Subtotal	33,772,284	37,320,754	38,512,644	36,612,697

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

Line	Code	Item	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	PROPOSED REVENUES 20-21
1	81000					
2		<b>REVENUE FROM LOCAL SOURCES (Continued)</b>				
3		Subtotal from previous page	33,772,284	37,320,754	38,512,644	36,612,697
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	69,182	71,225	59,717	20,000
14	81900	<b>OTHER LOCAL REVENUE</b>				
15	81910	Rental, School Facilities	83,768	85,608	83,410	75,000
16	81920	Contributions & Donations	674		147	
17	81950	Refund of Prior Year's Expenditures	38,002	34,702	15,921	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	<b>P &amp; I on Delinquent Taxes</b>	<b>438,375</b>	<b>76,699</b>	<b>111,762</b>	<b>111,762</b>
23	81990	Miscellaneous	18,298	76,924	19,904	15,000
24		<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>34,420,583</b>	<b>37,665,912</b>	<b>38,817,695</b>	<b>36,839,459</b>

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

Line	Code	Item	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	PROPOSED REVENUES 20-21
		<b>REVENUE FROM COUNTY SOURCES</b>				
1	82000					
2	82100	<b>UNRESTRICTED GRANTS-IN-AID</b>				
3	82110	<b>6 Mill County Tax</b>	8,787,706	9,504,491	9,888,865	9,635,746
4	82120	<b>Motor Vehicle</b>	680,306	689,155	707,603	707,603
5	82130	<b>Car Company Tax</b>	14,839	13,338	13,695	13,695
6	82110	Delinquent Tax (post 7/1/91)				
7	82111	Delinquent Tax (prior to 7/1/91)				
8	82150	<b>Fines and Forfeitures</b>	762,260	725,810	548,064	548,064
9	82160	<b>Forest Reserve Revenue</b>	160	2,997	1,411	1,411
10	82140	<b>Penalty and Interest</b>	79,203	19,404	20,470	20,470
11	82190	<b>Other County Revenue</b>	25,744	45,243	34,002	34,002
12						
13						
14						
15						
16						
17						
18		<b>TOTAL REVENUE FROM COUNTY SOURCES</b>	10,350,218	11,000,438	11,214,110	10,960,991

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

Line	Code	Item	ACTUAL REVENUES 17-18	ACTUAL REVENUES 18-19	ACTUAL REVENUES 19-20	PROPOSED REVENUES 20-21
		<b>REVENUE FROM STATE SOURCES</b>				
1	83000					
2	83100	<b>UNRESTRICTED GRANTS-IN-AID</b>				
3	83110	<b>Foundation Program Revenue</b>	<b>39,349,226</b>	<b>32,732,329</b>	<b>31,103,228</b>	<b>33,825,520</b>
4	83111	Audit Adjustments Foundation Program	209,646	0	0	
5	83120	<b>State Land Income</b>				
6	83130	<b>Taylor Grazing Revenue</b>	<b>0</b>	<b>939</b>	<b>917</b>	<b>917</b>
7	83160	Tax Shortfall Grant			214,261	1,936,594
8	83290	Other Restricted Rev. - Proud Choices	0	0	0	32,000
9	83290	Other Restricted Rev. - Other/Reducing the Risk	0	8,075	10,800	16,000
10	83290	Other Restricted Rev. - Wyo Retirement	496,179	541,313	677,985	668,108
11		<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>40,055,051</b>	<b>33,282,657</b>	<b>32,007,191</b>	<b>36,479,139</b>
12						
13	83000	<b>REVENUE FROM FEDERAL SOURCES</b>				
14	83100	<b>UNRESTRICTED GRANTS-IN-AID</b>				
15	84110	Public Law 874	125,424	157,914	148,908	60,000
16	84190	Other				
17		<b>TOTAL REVENUE - FEDERAL SOURCES</b>	<b>125,424</b>	<b>157,914</b>	<b>148,908</b>	<b>60,000</b>
18						
19		<b>REVENUE FROM OTHER SOURCES</b>				
20	85220	Transfer From Other Funds	6,435	17,006	18,662	120,500
21	85311	Sale F/A prior to 7/1/97	3,972	0	375	0
22	85312	<b>Sale F/A after 7/1/97</b>	<b>0</b>	<b>0</b>	<b>10,328</b>	<b>10,328</b>
23	85313	Sale F/A Purchased with Federal Funds			39,990	
24	85320	Compensation for Loss of F/A	0	0	15,015	0
25						
26		<b>TOTAL REVENUE - OTHER SOURCES</b>	<b>10,407</b>	<b>17,006</b>	<b>84,370</b>	<b>130,828</b>
27						
28						
29						
30		<b>UNRESERVED FUND BALANCE</b>				
31		<b>GRAND TOTAL REVENUES AND OTHER SOURCES</b>	<b>84,961,683</b>	<b>82,123,926</b>	<b>82,272,274</b>	<b>91,341,896</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	INSTRUCTION								
2 1100	GENERAL INSTRUCTION								
3 1110	Elementary	18,709,011	11,790,475	5,889,625	92,754	936,157	-	-	-
4 1120	Middle School (Jr. High)	5,546,611	3,436,468	1,809,877	26,296	272,535	-	1,435	-
5 1130	Secondary	8,513,159	5,437,089	2,716,000	31,172	326,538	500	1,860	-
6 1135/6	Concurrent/Dual Enrollment	122,691	-	-	122,691	-	-	-	-
7 1150	Tuition	49,500	-	-	49,500	-	-	-	-
8 1200	SPECIAL INSTRUCTION								
9 1210	Programs for Students with Disabilities	10,628,932	7,278,971	3,329,902	14,094	5,965	-	-	-
10 1233	Gifted and Talented; CE; BD	109,077	64,975	14,658	17,369	12,075	-	-	-
11 1250	Tuition for Students with Disabilities	2,305,000	-	-	2,305,000	-	-	-	-
12 1260	At Risk	178,430	120,379	53,728	1,323	3,000	-	-	-
13 1265/6	Summer School/Extended Day	479,358	344,074	76,184	1,350	57,750	-	-	-
14 1270	Limited English Proficient	1,353,382	935,453	402,422	6,075	9,432	-	-	-
15 1280	Homebound Programs	64,586	40,000	9,086	15,500	-	-	-	-
16 1290	Other Special Programs	113,488	28,650	6,894	16,185	61,759	-	-	-
17 1400	Student Activities	1,608,424	893,975	189,897	351,044	94,391	19,895	59,222	-
18 1530	Vocational Instruction - High School	1,576,964	943,732	578,781	1,350	53,101	-	-	-
19 1730	Career Guidance/ Counsel	26,094	14,706	11,388	-	-	-	-	-
20 1999	Other Miscellaneous	2,075,356	1,917,078	155,278	-	-	-	3,000	-
21	TOTAL INSTRUCTION	53,460,063	33,246,025	15,243,720	3,051,703	1,832,703	20,395	65,517	-
22 2000	INTRUCTIONAL SUPPORT								
23 2100	SUPPORT SERVICES - STUDENTS								
24 2110	Guidance Services	2,095,996	1,388,781	687,873	15,043	4,299	-	-	-
25 2117	Assessment Services	-	-	-	-	-	-	-	-
26 2120	Attendance and Social Work Services	712,935	450,585	252,200	4,100	6,050	-	-	-
27 2130	Health Services	773,153	492,670	276,007	3,876	600	-	-	-
28 2131	Supervision Health Services	53,114	22,000	4,588	5,750	11,576	9,200	-	-
29 2140	Psychological Services	1,071,984	165,120	106,736	761,110	39,018	-	-	-
30 2150	Speech Pathology and Audiology Services	1,016,831	451,512	251,069	302,150	12,100	-	-	-
31 2170	Therapy Services	828,207	503,517	296,270	12,500	15,920	-	-	-
23 2190	Other Support Services-Student	104,700	27,707	6,293	70,700	-	-	-	-
33 2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF								
34 2211	Supervision of Impr. of School Instruct. Service	472,737	305,752	160,715	2,420	3,350	-	500	-
35 2212	Instruction & Curriculum Development	217,084	169,167	38,917	8,000	1,000	-	-	-
36 2213	Staff Development Services	580,533	231,560	52,473	286,500	10,000	-	-	-
37 2219	Other Improvement of Instruction Services	107,732	75,288	32,444	-	-	-	-	-
38 2222	School Library Services	761,386	458,661	240,193	5,108	57,424	-	-	-
39 2230	Supervision of Special Education Services	443,271	266,227	137,476	29,778	9,490	-	300	-
40 2240	Technology Integration	227,166	-	-	-	227,166	-	-	-
41 2290	Other Support Services-Instruction	-	-	-	-	-	-	-	-
42 2999	Other Miscellaneous	342,240	316,186	26,054	-	-	-	-	-
43	TOTAL INSTRUCTIONAL SUPPORT	9,809,069	5,324,733	2,569,308	1,507,035	397,993	9,200	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 Cash Reserve
1 3000	<b>GENERAL SUPPORT</b>								
2 3300	SUPPORT SERVICES - GENERAL ADMINISTRATION								
3 3311	Office of the Superintendent	1,010,491	555,733	352,667	84,699	14,542	-	2,850	-
4 3319	Other Executive	391,160	178,000	150,460	62,700	-	-	-	-
5 3321	Office of the Principal Services	4,667,753	2,993,263	1,462,740	130,527	71,688	-	9,535	-
6 3331	Fiscal Services	1,668,754	667,995	319,561	76,828	40,093	-	564,577	-
7 3333	Warehousing and Distributing Services	490,393	139,377	96,684	1,775	252,557	-	-	-
8 3334	Printing, Publishing and Duplicating Services	294,150	147,644	91,951	36,630	17,925	-	-	-
9 3351	Board of Education Services	626,110	26,284	10,896	539,822	7,008	-	42,100	-
10 3400	OPERATION and MAINTENANCE of PLANT SERVICES								
11 3410	Supervision of Operations & Maintenance	447,411	288,046	141,565	14,000	3,800	-	-	-
12 3420	Operating Building Services	8,171,450	3,055,431	1,781,092	600,071	2,734,856	-	-	-
13 3430	Care and Upkeep of Grounds Services	234,800	78,208	47,392	89,200	20,000	-	-	-
14 3450	Vehicle Operation and Maintenance Services	14,600	-	-	-	14,600	-	-	-
15 3460	Security Services	175,379	-	-	175,379	-	-	-	-
16 3500	TRANSPORTATION SERVICES								
17 3510	Vehicle Operation - To and From School	4,525,538	2,269,368	914,833	274,420	682,898	372,019	12,000	-
18 3520	Vehicle Operation - Activities	1,022,024	492,565	346,559	55,900	127,000	-	-	-
19 3590	Other Transportation	223,865	18,000	4,773	94,650	106,442	-	-	-
20 3810	Planning, Research, Development and Evaluation	-	-	-	-	-	-	-	-
21 3830	Staff Services	105,118	20,140	64,578	20,400	-	-	-	-
22 3850	Technology Coordination	2,907,075	1,044,316	539,496	258,730	1,044,533	20,000	-	-
23 3999	Other Miscellaneous	779,492	723,570	55,922	-	-	-	-	-
24	TOTAL GENERAL SUPPORT	27,755,563	12,697,940	6,381,169	2,515,431	5,137,942	392,019	631,062	-
25									
26 4100	Food Service Operations	10,000	-	-	-	10,000	-	-	-
27 4300	Community Support	35,905	-	-	35,205	500	-	200	-
28 5000	Facilities Acquisition/ Construction	16,000	-	-	-	-	16,000	-	-
29 6200	Fund Transfers	255,296	-	-	-	-	-	-	255,296
30	<b>GRAND TOTAL EXPENDITURES</b>	<b>91,341,896</b>	<b>51,268,698</b>	<b>24,194,197</b>	<b>7,109,374</b>	<b>7,379,138</b>	<b>437,614</b>	<b>697,579</b>	<b>255,296</b>
31	<b>PERCENT TO TOTAL</b>	<b>100.00%</b>	<b>56.13%</b>	<b>26.49%</b>	<b>7.78%</b>	<b>8.08%</b>	<b>0.48%</b>	<b>0.76%</b>	<b>0.28%</b>
32 7200	Cash Reserve Post 6/30/97	4,571,824							

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

	REVENUES		EXPEND.		BALANCE
<b>Beginning Cash Balance as of 7/1/20</b>				<b>\$</b>	<b>11,443,303</b>
JULY	\$ 487,256	\$	3,422,285	\$	8,508,274
AUGUST	5,369,653		4,976,600		8,901,327
SEPTEMBER	3,426,350		7,279,398		5,048,280
OCTOBER	9,398,434		6,680,327		7,766,386
NOVEMBER	24,421,829		6,701,377		25,486,838
DECEMBER	3,641,351		6,950,687		22,177,502
JANUARY	6,071,717		6,470,230		21,778,988
FEBRUARY	4,074,621		6,024,979		19,828,631
MARCH	3,837,594		7,411,638		16,254,586
APRIL	4,484,242		10,448,972		10,289,857
MAY	19,028,514		18,072,335		11,246,036
JUNE	228,857		6,903,068		4,571,824
	\$ 84,470,417	\$	91,341,896	\$	4,571,824
			Cash Reserve - Min Fund Balance	\$	3,000,000
			Cash Reserve	\$	1,571,824
				\$	4,571,824

NOTES:

