

Sweetwater County School District #1

2017 Budget Hearing (2017 / 2018)



**SWEETWATER COUNTY
SCHOOL DISTRICT #1**

Wednesday, July 19th 2017
7:00 pm
Rock Springs, Wyoming

**SWEETWATER COUNTY
SCHOOL DISTRICT #1
ANNUAL BUDGET
2017-2018**

(Summary Report)

**for the
Fiscal Year Beginning July 1, 2017 and
Ending June 30, 2018**

Adopted by the Board of Trustees:
Date: July 19, 2017

WDE Use Only

Date received

Signature of Superintendent

Remit to:

Accounting, Data & School Finance Unit
Wyoming Department of Education
Hathaway Building, 2nd Floor
2300 Capitol Avenue
Cheyenne, Wyoming 82002-0050

No later than July 31, 2017

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, 2017.
- 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, 2018. 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 (15-16). The actual revenues and expenditures in the last completed fiscal year.
- Column B - Current Budget Year (16-17). The unaudited total revenues and expenditures for the current fiscal year.
- Column C - Tentative Budget (17-18). The estimated available revenues and expenditures for the ensuing year.
- Column D - Approved Budget (17-18). 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 2016-2017 Fiscal Year shows actual expenditures and transfers of \$83,241,732 (88.75% of the budget) and revenues and other sources of \$83,604,254 (100.28% of the budget). The current cash carryover of \$10,530,904 is the direct result of reduced spending, specifically in unfilled employee positions, fuel, and special education placements. The District's Insurance Fund experienced a 10.92% decrease in claims over the prior fiscal year.

The 2016-2017 General Fund Budget shows revenues of \$83,339,656 and expenditures of \$84,688,586. Once again expenditures exceed revenues. The District will rely on the cash carryover to balance the budget.

The District's Foundation Guarantee for FY 2018 is estimated to be \$82,619,014. This amount will be reduced by excess taxes collected in 2016-2017 of \$309,131. District funding for 2016-2017 was based on 5,811 ADM's compared to 5,703 ADM's for 2017-2018.

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 State of Wyoming is currently experiencing an economic downturn that has serious repercussions for the District. The current economic climate has reduced funding at the state level, and negatively impacted funding for the School Foundation Program and the construction of new school buildings. The District 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.

Furthermore, the District must prepare for the reduction in funding that occurred during the 2017 State Legislature. The 2017-2018 General Fund budget reflects significant cost saving measures needed to present a balanced budget. These measures included absorbing certified and classified positions; closing Lincoln Elementary school for repurposing; reducing operational budgets by 10%; and eliminating the \$400 PPO Health Insurance option for Actives and Pre-65 Retirees.

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 District will continue to fund its Health Plan benefit at a high level and closely monitor claims during the 2017-2018 fiscal year. In an effort to control the rising cost of health care, the District has taken various steps in recent years to redesign the Health Care Benefits Plan. These steps include offering a new Supplemental plan for Medicare eligible retirees, adding three new health plan options, and eliminating the \$400 PPO Health Insurance option.

Capital Construction Funds reflect the current planning and construction of the District's building needs, including the completion of the new K-12 school in Farson. The Satellite High School project has been put on hold by the Wyoming School Facilities Department until further notice.

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 2017-2018 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. Food Service has been self sustaining since fiscal year 1994-95 and will continue to be so in 2017-18.

ANNUAL BUDGET SUMMARY - GENERAL FUND

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2	81000	Local Sources	49,572,886	36,225,105	33,382,322	33,382,322
3	81800	Payments to State Foundation Program (negative number)				
4	82000	County Sources	13,720,103	11,061,736	10,430,976	10,430,976
5	83000	State Sources	16,529,204	36,193,990	39,434,945	39,434,945
6	84000	Federal Sources	93,210	98,846	60,000	60,000
7	85000	Other Sources Including Transfers	99,276	24,577	31,413	31,413
8	37000	Unreserved Fund Balance			1,348,930	1,348,930
9		Total Revenues and Other Sources	80,014,679	83,604,254	84,688,586	84,688,586
10		Expenditures and Other Uses				
11	1000	Instruction	44,944,932	44,966,138	49,405,682	49,405,682
12	2000	Instructional Support	9,751,981	8,111,581	9,456,211	9,456,211
13	3000	General Support	22,804,278	22,553,987	25,787,213	25,787,213
14	4000	Non-Instructional	3,789	10,027	36,980	36,980
15	5000	Facilities Acquisition and Construction				
16	6200	Transfers	3,300,000	7,600,000	2,500	2,500
17	6400	Payments to Governmental Units				
18		Total Expenditures and Other Uses	80,804,980	83,241,732	84,688,586	84,688,586
19	7200	Cash Reserve			9,181,974	9,181,974
20		Total Expenditures, Other Uses and Cash Reserve	80,804,980	83,241,732	93,870,560	93,870,560

Note:

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Beginning Cash Reserve:				
2		Minimum Fund Balance	2,500,000	3,000,000	3,000,000	3,000,000
3		Future Expenditures		2,000,000	6,181,974	6,181,974
4						
5						
6						
7						
8						
9						
10		Ending Cash Reserve:	2,500,000	5,000,000	9,181,974	9,181,974

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2		Local Sources				
3	81510	Interest Income	169	169	170	170
4		State Sources				
5	83290	Other				
6	85200	Transfers From Other Funds				0
7	37000	Unreserved Fund Balance			422,513	422,513
8		Total Revenues and Other Sources	169	169	422,683	422,683
9		Expenditures and Other Uses				
10	6200	Transfers to Other Funds			0	0
11		Total Expenditures and Other Uses	0	0	0	0

ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
		Revenues and Other Sources:				
2	81000	Local Sources	11,800	13,426	10,000	10,000
3	83000	State Sources	3,004,869	3,030,060	3,190,802	3,190,802
4	84000	Federal Sources				
5	85200	Transfers				
6	37000	Unreserved Fund Balance			3,225,918	3,225,918
7		Total Revenues and Other Sources	3,016,670	3,043,486	6,426,720	6,426,720
8		Expenditures and Other Uses				
9	1000	Instruction				0
10	2000	Instructional Support				0
11	3000	General Support				
12	3470	Major Building and Facility Maintenance	5,803,616	4,933,173	6,426,720	6,426,720
13	4300	Community Support				0
14	6200	Transfers				0
15		Total Expenditures and Other Uses	5,803,616	4,933,173	6,426,720	6,426,720

ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND - OTHERS

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1						
2	81000	Revenues and Other Sources:				
3	83000	Local Sources	473,753	319,065	760,529	760,529
4	84000	State Sources	2,472,522	2,852,166	522,119	522,119
5	85000	Federal Sources	4,244,085	4,582,321	7,639,716	7,639,716
6	85200	Other Sources	0	-1,016,005	0	0
7		Transfers	0	0	0	0
8		Total Revenues and Other Sources	7,190,360	6,737,547	8,922,364	8,922,364
9		Expenditures and Other Uses				
10	1000	Instruction	3,443,346	3,120,428	4,982,776	4,982,776
11	2000	Instructional Support	2,761,889	3,300,026	2,422,598	2,422,598
12	3000	General Support	552,354	653,312	1,165,387	1,165,387
13	4000	Non Instructional	76,848	152,253	361,505	361,505
14	6200	Fund Transfers	0	0	0	0
		Total Expenditures and Other Uses	6,834,437	7,226,019	8,932,266	8,932,266
		Carryover			\$3,458,034	\$3,458,034

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

LINE	CODE	ITEM	BOCES	Title I	Part B Flowthrough Title VI-B	School Counseling
1		Revenues and Other Sources:				
2	81000	Local Sources	743,876			
3	83000	State Sources				
4	84000	Federal Sources		2,291,656	2,657,317	403,743
5	85200	Transfers				
6		Total Revenues and Other Sources	743,876	2,291,656	2,657,317	403,743
7		Expenditures and Other Uses				
8	1000	Instruction	498,391	1,828,956	1,433,412	
9	2000	Instructional Support		68,266	1,051,537	258,636
10	3000	General Support		394,434	148,263	145,107
11	4000	Non Instructional				
12	6200	Transfers				
13		Total Expenditures and Other Uses	498,391	2,291,656	2,633,212	403,743
		Carryover	\$80,159	\$607,081	\$1,046,710	\$403,743

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

LINE	CODE	ITEM	Title IV		Summer School	National Board Certification
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83000	State Sources			438,119	
4	84000	Federal Sources	92,699			
5	85200	Transfers				
6		Total Revenues and Other Sources	92,699	0	438,119	0
7		Expenditures and Other Uses				
8	1000	Instruction			129,404	
9	2000	Instructional Support	92,699		12,502	
10	3000	General Support			59,312	
11	4000	Non Instructional				350,909
12	6400	Payments to Governmental Units				
13		Total Expenditures and Other Uses	92,699	0	201,218	350,909
		Carryover	\$0	\$0	\$201,218	\$350,909

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

LINE	CODE	ITEM	National Board Certified Teachers	Pro Community Programs	Other Local, State	Head Start
1		Revenues and Other Sources:				
2	81000	Local Sources			16,653	
3	83000	State Sources	84,000			
4	84000	Federal Sources				1,130,392
5	85200	Transfers				
6		Total Revenues and Other Sources	84,000	0	16,653	1,130,392
7		Expenditures and Other Uses				
8	1000	Instruction	68,000	1,102	119,390	694,274
9	2000	Instructional Support	16,000			159,666
10	3000	General Support			28,495	296,504
11	4000	Non Instructional				10,596
12	6200	Transfers				
13		Total Expenditures and Other Uses	84,000	1,102	147,885	1,161,040
		Carryover	\$0	\$1,102	\$147,885	\$207,716

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

LINE	CODE	ITEM	Title III	21st Century/NASA	Carl Perkins/CTE	TITLE II-A
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83000	State Sources				
4	84000	Federal Sources	63,567	173,487	148,063	678,792
5	85200	Transfers				
6		Total Revenues and Other Sources	63,567	173,487	148,063	678,792
7		Expenditures and Other Uses				
8	1000	Instruction	63,567	92,487	53,793	
9	2000	Instructional Support		1,500	83,000	678,792
10	3000	General Support		86,300	6,972	
11	4000	Non Instructional				
12	6200	Transfers				
13		Total Expenditures and Other Uses	63,567	180,287	143,765	678,792
		Carryover	\$9,467	\$180,287	\$23,562	\$198,195

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2	8118	Local Sources	1,971,453	1,437,615	1,198,776	1,198,776
3	8151	Interest on Certificates	5,380	5,384	5,400	5,400
4	8151	Interest on Savings	5,958	10,503	20,000	20,000
5	8531	Sale F/A after 7/1/97	0			
6	37000	Unreserved Fund Balance			0	0
7		Total Revenues and Other Sources	1,982,791	1,453,503	1,224,176	1,224,176
8		Expenditures and Other Uses				
9	6200	Transfers - Capital Construction	396,934	9,884	714,475	714,475
10	6200	Transfers - Capital Projects - District	516,023	332,335	498,201	498,201
11	6200	Transfers - General Fund	6,297	4,048	11,500	11,500
12		Total Expenditures and Other Uses	919,254	346,267	1,224,176	1,224,176
13						
14	7200	Cash Reserve for Deferred Maintenance	2,070,931	2,276,311	3,000,000	3,000,000
15	7200	Cash Reserve for New Projects	407,688	2,862,012	3,245,558	3,245,558
16		Total Expenditures, Other Uses and Cash Reserve	3,397,872	5,484,589	7,469,734	7,469,734

ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
		Revenues and Other Sources:				
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		Total Revenues and Other Sources	0	0	0	0
14	6100	Expenditures and Other Uses				
15	620	Payment of Debt Interest				
16	710	Payment of Debt Principal				
17	720	Transfer to Other Funds				
18	730	Transfer to Retirement of Refunded Debt				
19	790	Other				
20		Total Expenditures and Other Uses	0	0	0	0

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2		Local Sources				
3	81190	Special Building Fund				0
4	81510	Interest Income	15,776	50,862	50,000	50,000
5	81990	Other				0
6	85110	Proceeds From Long-Term Debt				0
7	85200	Transfers From Other Funds	3,300,000	3,600,000		0
8	37000	Unreserved Fund Balance			12,931,436	12,931,436
9		Total Revenues and Other Sources	3,315,776	3,650,862	12,981,436	12,981,436
10		Expenditures and Other Uses				
11	1000	Instruction		1,178,008	4,940,898	4,940,898
12	2000	Instructional Support				0
13	3000	General Support	117,731	791,929	5,627,850	5,627,850
14	4000	Non Instructional				0
15	5000	Facilities Acquisition and Construction	40,100		447,461	447,461
16	6200	Transfers to Other Funds	633,059	18,637	1,965,227	1,965,227
17	7200	CASH RESERVE				0
18		Total Expenditures and Other Uses	790,889	1,988,573	12,981,436	12,981,436

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - DISTRICT PROJECTS

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2	81000	Local Sources				
3	83250	State Capital Construction				0
4	84000	Federal Sources				
5	85200	Transfers	516,023	332,335	498,201	498,201
6	37000	Unreserved Fund Balance				0
7		Total Revenues and Other Sources	516,023	332,335	498,201	498,201
8		Expenditures and Other Uses				
9	5100	Site Acquisition Services				
10	5200	Site Improvement Services				0
11	5300	Architectural & Engineering Services				
12	5500	Building Acquisition Construction				0
13	5900	Building Improvement Services	516,023	332,335	498,201	498,201
14						
15	6200	Transfers				
16		Total Expenditures and Other Uses	516,023	332,335	498,201	498,201

ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND - CAPITAL CONSTRUCTION

LINE	CODE	ITEM	A FISCAL YEAR 14-15	B BUDGET YEAR 15-16	C TENTATIVE BUDGET 16-17	D APPROVED BUDGET 16-17
1		Revenues and Other Sources:				
2	81000	Local Sources	2,661	3,519		0
3	83250	State Capital Construction	8,756,619	11,229,341	10,457,112	10,457,112
4	84000	Federal Sources				0
5	85200	Transfers	1,029,993	28,521	1,736,170	1,736,170
6	37000	Unreserved Fund Balance			1,049,293	1,049,293
7		Total Revenues and Other Sources	9,789,273	11,261,381	13,242,575	13,242,575
8		Expenditures and Other Uses				
9	5100	Site Acquisition Services				0
10	5200	Site Improvement Services			25,450	25,450
11	5300	Architectural & Engineering Services				0
12	5500	Building Acquisition Construction	10,816,098	10,384,622	13,200,168	13,200,168
13	5600	Building Improvement Services				0
14	5900	Other Acquisition and Construction	7,013		7,149	7,149
15	6200	Transfers				
16		Total Expenditures and Other Uses	10,823,111	10,384,622	13,232,767	13,232,767

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
		Revenues and Other Sources:				
1		Interest	12,663	12,848	12,500	12,500
2	81510	Other	2,132,444	2,042,021	1,620,000	1,620,000
3	81900	General Fund	13,931,613	13,226,413	15,685,720	15,685,720
4	81900	Transfers From General Fund		4,000,000		0
5	85201	Money Market, Aggregate, Cash			6,255,002	6,255,002
6	37000	Total Revenues and Other Sources	16,076,720	19,281,282	23,573,222	23,573,222
7		Expenditures and Other Uses				
8		Instruction				0
9	1000	Instructional Support				0
10	2000	General Support	15,635,875	13,742,662	21,873,387	21,873,387
11	3000	Community Support				0
12	4300	Transfers				0
13	6200	Total Expenditures and Other Uses	15,635,875	13,742,662	21,873,387	21,873,387
14		Incurred but Unpaid Cash Reserve	2,271,890	5,924,685	5,924,685	5,924,685
15		Total Expenditures and Reserve	17,907,765	19,667,348	27,798,072	27,798,072
16						

ANNUAL BUDGET SUMMARY - ENTERPRISE FUND - FOOD SERVICE FUND

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1						
2		Revenues and Other Sources:				
3	81510	Local Sources	683	970	920	920
4	81600	Interest	722,574	659,857	675,745	675,745
5	81690	Food Service	781	1,273	1,625	1,625
6	81920	Other Food Service Income		6,100		
7	81930	Contributions & Donations				
8		Sale of Fixed Assets				0
9		Federal Sources:				
9	84000	Reimbursements Earned	1,023,751	1,315,964	1,358,000	1,358,000
10		Fresh Fruits & Vegetable Grant	114,615	65,021	155,550	155,550
11		Other Sources				
12	85201	Transfers From General Fund			73,561	73,561
13	37400	Unreserved Net Assets			2,265,401	2,265,401
14		Total Revenues and Other Sources	1,862,404	2,049,185	2,265,401	2,265,401
15	4100	Expenditures and Other Uses				
16	100-499	Operating Expenses	2,176,556	2,052,225	2,256,251	2,256,251
17	500	Capital Outlay	8,683	6,092	6,750	6,750
18	600	Other	1,100	788	2,400	2,400
19	720	Transfers				0
20		Total Expenditures and Other Uses	2,186,339	2,059,105	2,265,401	2,265,401

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Revenues and Other Sources:				
2	81000	Local Sources	2,251	11,250	20,414	20,414
3	83000	State Sources			0	
4	84000	Federal Sources	44,693	47,040	43,960	43,960
5	85201	Transfers From General Fund			0	
6	37400	Unreserved Net Assets				
7		Total Revenues and Other Sources	46,944	58,290	65,817	65,817
8	4100	Expenditures and Other Uses				
9	1000	Instruction	3,581	14,148	15,000	15,000
10	2000	Instructional Support			0	
11	3000	General Support			0	
12	4000	Non Instructional	44,424	43,049	48,960	48,960
13	6200	Transfers	0		0	
14		Total Expenditures and Other Uses	48,004	57,197	63,960	63,960

**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	20,000	414	
4	84000	State Sources			
5	85200	Federal Sources			43,960
6	37400	Transfers From Other Funds	1,443	0	
7		Unreserved Net Assets	21,443	414	43,960
8		Total Revenues and Other Sources			
9	1000	Expenditures and Other Uses			
10	2000	Instruction	15,000		
11	3000	Instructional Support			
12	4000	General Support	5,000	0	43,960
13	6200	Non Instructional			
14		Total Expenditures and Other Uses	20,000	0	43,960

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

LINE	CODE	ITEM	A FISCAL YEAR 15-16	B BUDGET YEAR 16-17	C TENTATIVE BUDGET 17-18	D APPROVED BUDGET 17-18
1		Receipts:				
2	81510	Interest	1,015	1,069	1,100	1,100
3	81700	Receipts from Student Groups	656,123	601,016	720,000	720,000
4	81990	Other				
5	85200	Transfers				
6	11010	Cash Balance			586,557	586,557
7		Total Receipts and Other Sources	657,138	602,085	1,307,657	1,307,657
8		Disbursements				
9	6000	Disbursements to (or for) Student Groups	644,554	600,845	721,100	721,100
10	6200	Transfers				
11		Total Expenditures and Other Uses	644,554	600,845	721,100	721,100

BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 19th day of July, 2017, 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, 2018; 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 12th day of July, 2017; and

WHEREAS, a public hearing was held concerning such budget on the third Wednesday in July at 7:00 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, 2018.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2018 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>84,688,586</u>
Major Maintenance	\$ <u>6,426,720</u>
Special Revenue Fund - Others	\$ <u>8,932,266</u>
Sweetwater County School District #1 Recreation Board	\$ <u>1,224,176</u>
Debt Service Fund	\$ <u>-0-</u>
Capital Projects Fund - Capital Projects	\$ <u>12,981,436</u>
Capital Projects Fund - District Projects	\$ <u>498,201</u>
Capital Projects Fund - Capital Construction	\$ <u>13,232,767</u>
Board Designated Transportation Leases	\$ <u>-0-</u>
Internal Service Fund - Insurance Fund	\$ <u>21,873,387</u>
Enterprise Fund - Food Service Fund	\$ <u>2,265,401</u>
Enterprise Fund - Others	\$ <u>63,960</u>
Agency Fund - Pupil Activity Fund	\$ <u>721,100</u>
 Total Appropriations	 \$ <u>152,908,000</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, 2018.

Amounts to be raised:

General Fund	<u>\$ 38,753,161</u>
Debt Service Fund	<u>\$ NONE</u>
Sweetwater BOCES	<u>\$ 599,388</u>
Region V BOCES	<u>\$ 239,755</u>
Sweetwater County School District Number One Recreation Board	<u>\$ 1,198,776</u>

Dated this 19th day of July, 2017

/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 2015-16	Actual Levy 2016-17	Proposed Levy 2017-18
1	School District Levies: (Entered in Mills)			
2	Required Local Effort-Unified Districts (25 Mills) (W.S. 21-13-102(a)(i)(A))	25.000	25.000	25.000
3	Required Local Effort-Non-Unified Districts (20 Mills) (W.S. 21-13-102(a)(ii)(A))			
4	Vocational, Terminal, & Adult Ed. 2.5 (Maximum) levy (W.S. 21-12-103)			
5a	BOCES 0.5 Mill (Maximum) Levy (W.S. 21-20-109(a)) Sweetwater BOCES	0.500	0.500	0.500
5b	BOCES 0.5 Mill (Maximum) Levy (W.S. 21-20-109(a)) Region V BOCES	0.2000	0.2000	0.2000
6	BOCES Voter Approved 2 Mill (Maximum) Levy (W.S. 21-20-110(a))			
7	Special Building Fund Levy (W.S. 21-13-501(a))			
8	Recreational Levy (W.S. 18-9-201)	1.000	1.000	1.000
9	Total School District Levies	26.700	26.700	26.700
10	Bond Levies: (Entered in Mills)			
11	Bond Redemption			
12	Bond Interest Levy			
13	Total Bond Levies	NONE	NONE	NONE

LINE	PART B Revenues & Collections	PART B Revenues & Collections		
		Actual Levy 2015-16	Actual Levy 2016-17	Proposed Levy 2017-18
1	Total District Assessed Valuation	1,810,531,046	1,299,805,579	1,198,776,472
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)	48,341,179	34,704,809	32,007,332
4	Actual "School" Levy Collections	45,505,643	32,763,127	
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 19, 2017

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

1- Assessed Valuation of school district for budget year 2017-2018.....	\$1,198,776,472
2- Debt limit:	
for unified districts -10% of assessed valuation (W.S. 21-13-703).....	\$119,877,647
for elementary districts - 6% of assessed valuation (W.S. 21-13-703).....	
3- Bond principal outstanding, June 30, 2017	\$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).....	\$119,877,647

**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, 2018, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 19th day of July, 2017 at seven 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 7:00 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 2017-18 General Fund shows revenues of \$83,339,656 and expenditures and transfers of \$84,688,586. Once again expenditures exceed revenues. The District will rely on \$1,348,930 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2017-2018 budget.

The following is a summary of anticipated revenues and expenditures:

Funds	Cash Available For Budget July 1, 2017	Estimated Revenues For Budget Without Levy	Estimated Cash Plus Revenues (1+2)	Appropriations	Estimated Tax Requirements
General	1,348,930	44,586,495	45,935,425	84,688,586	38,753,161
Major Maintenance	3,225,918	3,200,802	6,426,720	6,426,720	
Special Revenue - Others	3,458,034	5,474,232	8,932,266	8,932,266	
Sweetwater SD#1 Recreation Board	0	25,400	25,400	1,224,176	1,198,776
Debt Service		0	0	0	0
District Capital Projects	12,931,436	50,000	12,981,436	12,981,436	
District Construction Projects	0	498,201	498,201	498,201	
Capital Construction	1,049,293	12,193,282	13,242,575	13,232,767	
Board Designated Transportation Leases	422,513	170	422,683	0	
Insurance	6,255,002	17,318,220	23,573,222	21,873,387	
Food Service	73,561	2,191,840	2,265,401	2,265,401	
Enterprise Fund - Other	1,443	64,374	65,817	63,960	
Pupil Activity	586,557	721,100	1,307,657	721,100	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 19th day of July, 2017, at seven o'clock pm 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/

Lenny Hay
Chairman of Board of Trustees

/s/ Neil Kourbelas
Treasurer of School District

12-July-17
Date

Published in Rock Springs Rocket-Miner 7/12/17

**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, 2018, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 19th day of July, 2017 at seven 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 2017-18 General Fund shows revenues of \$83,339,656 and expenditures and transfers of \$84,688,586. Once again expenditures exceed revenues. The District will rely on \$1,348,930 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2017-2018 budget.

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General	1,348,930	44,586,495	45,935,425	84,688,586	38,753,161
Major Maintenance	3,225,918	3,200,802	6,426,720	6,426,720	
Special Revenue - Others	3,458,034	5,474,232	8,932,266	8,932,266	
Sweetwater SD#1 Recreation Board	0	25,400	25,400	1,224,176	1,198,776
Debt Service		0	0	0	0
District Capital Projects	12,931,436	50,000	12,981,436	12,981,436	
District Construction Projects	0	498,201	498,201	498,201	
Capital Construction	1,049,293	12,193,282	13,242,575	13,232,767	
Board Designated Transportation Leases	422,513	170	422,683	0	
Insurance	6,255,002	17,318,220	23,573,222	21,873,387	
Food Service	73,561	2,191,840	2,265,401	2,265,401	
Enterprise Fund - Other	1,443	64,374	65,817	63,960	
Pupil Activity	586,557	721,100	1,307,657	721,100	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 19th day of July, 2017, at seven o'clock pm at the District Central Administration Building, 3550 Foothill Boulevard, Rock Springs, Wyoming

July 12 _____

**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, 2018, which is now being considered by the Board of Trustees of Sweetwater County School District No. 1, will be held on the 19th day of July, 2017 at seven 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 7:00 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 2017-18 General Fund shows revenues of \$83,339,656 and expenditures and transfers of \$84,688,586. Once again expenditures exceed revenues. The District will rely on \$1,348,930 of the cash available to balance the budget. The District will have to monitor spending to manage cash flow in the 2017-2018 budget.

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General	1,348,930	44,586,495	45,935,425	84,688,586	38,753,161
Major Maintenance	3,225,918	3,200,802	6,426,720	6,426,720	
Special Revenue - Others	3,458,034	5,474,232	8,932,266	8,932,266	
Sweetwater SD#1 Recreation Board	0	25,400	25,400	1,224,176	1,198,776
Debt Service		0	0	0	0
District Capital Projects	12,931,436	50,000	12,981,436	12,981,436	
District Construction Projects	0	498,201	498,201	498,201	
Capital Construction	1,049,293	12,193,282	13,242,575	13,232,767	
Board Designated Transportation Leases	422,513	170	422,683	0	
Insurance	6,255,002	17,318,220	23,573,222	21,873,387	
Food Service	73,561	2,191,840	2,265,401	2,265,401	
Enterprise Fund - Other	1,443	64,374	65,817	63,960	
Pupil Activity	586,557	721,100	1,307,657	721,100	

All citizens are also invited to attend the public hearing on the budget, which is scheduled for the 19th day of July, 2017, at seven o'clock pm 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/ Lenny Hay /s/ Neil Kourbelas
Chairman of Board of Trustees Treasurer of School District

13-July-17
Date

July 13

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 2016-2017 Actual vs. 2017-2018 Budget

Budget Detail-General Fund Revenues (2017-2018)

Budget Detail-General Fund Expenditures (2017 -2018)

Cash Flow Projection

**COMPARISON OF BUDGET VS ACTUAL REVENUES & EXPENDITURES
FOR THE 2016-2017 FISCAL YEAR**

Object Description	2016-17 Original Budget	2016-17 Actual	Difference
Local Resources			
25 Mill	32,495,139	32,763,127	267,988
1,3 Mill Board Option	0		0
2 Mill Voter Option	0		0
Recapture	0		0
Motor Vehicle Taxes	3,044,880	2,836,566	(208,314)
Delinquent Taxes			0
Other Local Taxes	781,171	341,744	(439,427)
Earnings On Investments	15,000	69,189	54,189
Other Local Revs. and Transfers	207,962	239,055	31,093
Payments to Foundation Program			0
Subtotal	<u>36,544,152</u>	<u>36,249,681</u>	<u>(294,471)</u>
County Sources			
6 Mill	9,295,062	9,414,510	119,448
Motor Vehicle	683,143	667,967	(15,176)
Delinquent Taxes			0
Fines and Forfeitures	838,569	902,838	64,269
Other County Resources	165,777	76,422	(89,355)
Subtotal	<u>10,982,551</u>	<u>11,061,737</u>	<u>79,186</u>
State Sources			
Foundation Program	34,854,636	35,458,488	603,852
Audit Adjustment			0
Taylor Grazing	0	6,162	6,162
Other	450,000	729,340	279,340
Subtotal	<u>35,304,636</u>	<u>36,193,990</u>	<u>889,354</u>
Federal Sources			
PL-874	60,000	98,846	38,846
Subtotal	<u>60,000</u>	<u>98,846</u>	<u>38,846</u>
Grand Total	<u><u>82,891,339</u></u>	<u><u>83,604,254</u></u>	<u><u>712,915</u></u>
Expenditures			
100 Salaries	45,866,116	44,612,482	(1,253,634)
200 Benefits	27,277,953	20,173,115	(7,104,838)
300 Outside Services	6,125,886	3,677,151	(2,448,735)
400 Supplies	7,393,069	6,137,156	(1,255,913)
500 Capital Outlay	920,170	935,457	15,287
600 Other	729,382	106,371	(623,011)
700 Transfers	2,500	7,600,000	7,597,500
Grand Total	<u><u>88,315,076</u></u>	<u><u>83,241,732</u></u>	<u><u>(5,073,344)</u></u>

**COMPARISON OF BUDGETS
2016-2017 VS 2017-2018**

Object Description	2016-17 Original Budget	2017-18 Budget	Difference
Local Resources			
25 Mill	32,495,139	29,969,412	(2,525,727)
1,3 Mill Board Option	0	0	0
2 Mill Voter Option	0	0	0
Recapture	0	0	0
Motor Vehicle Taxes	3,044,880	2,836,566	(208,314)
Delinquent Taxes	0	0	0
Other Local Taxes	781,171	341,744	(439,427)
Earnings On Investments	15,000	30,000	15,000
Other Local Revs. & Transfers	207,962	236,013	28,051
Payments to Foundation Program	0	0	0
Subtotal	<u>36,544,152</u>	<u>33,413,735</u>	<u>(3,130,417)</u>
County Sources			
6 Mill	9,295,062	8,783,749	(511,313)
Motor Vehicle	683,143	667,967	(15,176)
Delinquent Taxes	0	0	0
Fines and Forfeitures	838,569	902,838	64,269
Other County Resources	165,777	76,422	(89,355)
Subtotal	<u>10,982,551</u>	<u>10,430,976</u>	<u>(551,575)</u>
State Sources			
Foundation Program	34,854,636	38,705,110	3,850,474
Audit Adjustment	0	210,007	210,007
Taylor Grazing	0	6,162	6,162
Other	450,000	513,666	63,666
Subtotal	<u>35,304,636</u>	<u>39,434,945</u>	<u>4,130,309</u>
Federal Sources			
PL-874 and Other	60,000	60,000	0
Subtotal	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Grand Total	<u><u>82,891,339</u></u>	<u><u>83,339,656</u></u>	<u><u>448,317</u></u>
Expenditures			
100 Salaries	45,866,116	44,667,640	(1,198,476)
200 Benefits	27,277,953	25,605,721	(1,672,232)
300 Outside Services	6,125,886	6,314,513	188,627
400 Supplies	7,393,069	6,202,112	(1,190,957)
500 Capital Outlay	920,170	1,212,148	291,978
600 Other	729,382	683,952	(45,430)
700 Transfers	2,500	2,500	0
Grand Total	<u><u>88,315,076</u></u>	<u><u>84,688,586</u></u>	<u><u>(3,626,490)</u></u>

COMPARISON OF 2016-2017 ACTUAL VS 2017-2018 BUDGET

Object Description	2016-17 Actual	2017-18 Budget	Difference
Local Resources			
25 Mill	32,763,127	29,969,412	(2,793,715)
1,3 Mill Board Option	0	0	0
2 Mill Voter Option	0	0	0
Recapture	0	0	0
Motor Vehicle Taxes	2,836,566	2,836,566	0
Delinquent Taxes	0	0	0
Other Local Taxes	341,744	341,744	0
Earning On Investments	69,189	30,000	(39,189)
Other Local Revs. & Transfers	239,055	236,013	(3,042)
Payments to Foundation Program	0	0	0
Subtotal	<u>36,249,681</u>	<u>33,413,735</u>	<u>(2,835,946)</u>
County Sources			
6 Mill	9,414,510	8,783,749	(630,761)
Motor Vehicle	667,967	667,967	0
Delinquent Taxes	0	0	0
Fines and Forfeitures	902,838	902,838	0
Other County Resources	76,422	76,422	0
Subtotal	<u>11,061,737</u>	<u>10,430,976</u>	<u>(630,761)</u>
State Sources			
Foundation Program	35,458,488	38,705,110	3,246,622
Tax Shortfall Grant	0	210,007	210,007
Taylor Grazing	6,162	6,162	0
Other	729,340	513,666	(215,674)
Subtotal	<u>36,193,990</u>	<u>39,434,945</u>	<u>3,240,955</u>
Federal Sources			
PL-874	98,846	60,000	(38,846)
Subtotal	<u>98,846</u>	<u>60,000</u>	<u>(38,846)</u>
Grand Total	<u><u>83,604,254</u></u>	<u><u>83,339,656</u></u>	<u><u>(264,598)</u></u>
Expenditures			
100 Salaries	44,612,482	44,667,640	55,158
200 Benefits	20,173,115	25,605,721	5,432,606
300 Outside Services	3,677,151	6,314,513	2,637,362
400 Supplies	6,137,156	6,202,112	64,956
500 Capital Outlay	935,457	1,212,148	276,691
600 Other	106,371	683,952	577,581
700 Transfers	7,600,000	2,500	(7,597,500)
Grand Total	<u><u>83,241,732</u></u>	<u><u>84,688,586</u></u>	<u><u>1,446,854</u></u>

BUDGET DETAIL - GENERAL FUND - REVENUES

Line	Code	Item	ACTUAL REVENUES 14-15	ACTUAL REVENUES 15-16	ACTUAL REVENUES 16-17	PROPOSED REVENUES 17-18
		REVENUE FROM LOCAL SOURCES				
		TAXES				
1	81000					
2	81100					
3	81111	25 Mills, Special District Tax	42,311,581	45,505,643	32,763,127	29,969,412
4	81112	1,2,3 Mill Authorized by Board of Trustees				
5	81113/5	2 Mills, Authorized by Voters				
6	81114	Tuition Tax (5 Mill Mandatory)				
7	81120	Motor Vehicle Taxes	3,049,601	3,044,880	2,836,566	2,836,566
8	81130	Car Company Taxes	73,443	68,297	69,562	69,562
9	81140	Delinquent Taxes (post 7/1/91)				
10	81114	Delinquent Taxes (prior to 7/1/91)				
11						
12	81170	BOCES				
13	81190	Other	127,778	166,578	126,729	126,729
14	81300	TUITION				
15	81302/5	Concurrent/Dual Enrollment - Community College	19,156	72,459	53,565	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	15,527	23,393	69,189	30,000
29		Page Subtotal	45,597,085	48,881,250	35,918,738	33,111,869

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 14-15	ACTUAL REVENUES 15-16	ACTUAL REVENUES 16-17	PROPOSED REVENUES 17-18
1	81000	REVENUE FROM LOCAL SOURCES (Continued)				
2						
3		Subtotal from previous page	45,597,085	48,881,250	35,918,738	33,111,869
4						
5						
6	81700	PUPIL ACTIVITIES				
7	81710	Admissions				
8	81720	Bookstore Sales				
9	81730	Pupil Organization Memberships				
10	81790	Other Pupil Activity Income				
11		FOUNDATION RECAPTURE				
12	81800	Payments to State Foundation Program				
13	81850	Indirect Costs	56,890	24,053	38,722	15,000
14	81900	OTHER LOCAL REVENUE				
15	81910	Rental, School Facilities	88,483	92,751	80,560	75,000
16	81920	Contributions & Donations				
17	81950	Refund of Prior Year's Expenditures	31,793	11,261	7,549	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	P & I on Delinquent Taxes	153,384	546,296	145,453	145,453
23	81990	Miscellaneous	60,588	17,275	32,255	30,000
24		TOTAL REVENUE FROM LOCAL SOURCES	45,988,224	49,572,886	36,225,104	33,382,322

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 14-15	ACTUAL REVENUES 15-16	ACTUAL REVENUES 16-17	PROPOSED REVENUES 17-18
		REVENUE FROM COUNTY SOURCES				
1	82000					
2	82100	UNRESTRICTED GRANTS-IN-AID				
3	82110	6 Mill County Tax	11,494,305	12,032,614	9,414,510	8,783,749
4	82120	Motor Vehicle	675,708	683,143	667,967	667,967
5	82130	Car Company Tax	15,417	14,526	15,033	15,033
6	82110	Delinquent Tax (post 7/1/91)				
7	82111	Delinquent Tax (prior to 7/1/91)				
8	82150	Fines and Forfeitures	979,416	838,569	902,838	902,838
9	82160	Forest Reserve Revenue	1,034	1,097	153	153
10	82140	Penalty and Interest	35,249	110,103	30,686	30,686
11	82190	Other County Revenue	30,715	40,051	30,550	30,550
12						
13						
14						
15						
16						
17						
18		TOTAL REVENUE FROM COUNTY SOURCES	13,231,845	13,720,103	11,061,737	10,430,976

BUDGET DETAIL - GENERAL FUND - REVENUES (Continued)

Line	Code	Item	ACTUAL REVENUES 14-15	ACTUAL REVENUES 15-16	ACTUAL REVENUES 16-17	PROPOSED REVENUES 17-18
		REVENUE FROM STATE SOURCES				
1	83000					
2	83100	UNRESTRICTED GRANTS-IN-AID				
3	83110	Foundation Program Revenue	18,653,969	15,712,714	35,458,488	38,705,110
4	83111	Audit Adjustments Foundation Program	0	-4,071	0	210,007
5	83120	State Land Income				
6	83130	Taylor Grazing Revenue	0	0	6,162	6,162
7	83160	Tax Shortfall Grant				
8	83290	Other Restricted Rev. - Wyo Bus Cameras	191,547	30	0	0
9	83290	Other Restricted Rev. - Wyo Salary Adjis.	324,251	0	0	0
10	83290	Other Restricted Rev. - Other		29,567	9,819	63,666
11	83290	Other Restricted Rev. - Wyo Retirement	411,123	790,964	719,521	450,000
12		TOTAL REVENUE FROM STATE SOURCES	19,580,890	16,529,204	36,193,990	39,434,945
13						
14	83000	REVENUE FROM FEDERAL SOURCES				
15	83100	UNRESTRICTED GRANTS-IN-AID				
16	84110	Public Law 874	97,463	93,210	98,846	60,000
17	84190	Other				
18		TOTAL REVENUE - FEDERAL SOURCES	97,463	93,210	98,846	60,000
19						
20		REVENUE FROM OTHER SOURCES				
21	85220	Transfer from other funds	1,410	6,297	4,048	11,500
22	85311	Sale F/A prior to 7/1/97	300	1	616	0
23	85312	Sale F/A after 7/1/97	5,050	3,462	19,913	19,913
24	85320	Compensation for loss of F/A	0	89,516	0	0
25						
26		TOTAL REVENUE - OTHER SOURCES	6,760	99,276	24,577	31,413
27						
28						
29						
30		UNRESERVED FUND BALANCE				1,348,930
31		GRAND TOTAL REVENUES AND OTHER SOURCES	78,905,182	80,014,679	83,604,254	84,688,586

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	18,961,896	11,427,274	6,600,079	162,535	764,890	7,117	0	0
4	1120 Middle School (Jr. High)	4,917,384	2,844,641	1,884,764	27,294	149,535	9,900	1,250	0
5	1130 Secondary	7,066,763	4,322,946	2,489,959	53,179	176,059	23,660	960	0
6	1135/6 Concurrent/Dual Enrollment	79,600	0	0	79,600	0	0	0	0
7	1150 Tuition	25,000	0	0	25,000	0	0	0	0
8	1200 SPECIAL INSTRUCTION								
9	1210 Programs for Students with Disabilities	11,047,298	6,647,193	3,742,367	646,638	6,100	5,000	0	0
10	1233 Gifted and Talented; CE; BD	128,686	73,585	47,701	2,125	5,275	0	0	0
11	1250 Tuition for Students with Disabilities	1,900,000	0	0	1,900,000	0	0	0	0
12	1260 At Risk	176,021	113,858	58,163	1,000	3,000	0	0	0
13	1265/6 Summer School/Extended Day	840,294	643,331	140,584	38,400	17,979	0	0	0
14	1270 Limited English Proficient	1,342,495	896,672	434,199	5,075	6,550	0	0	0
15	1280 Homebound Programs	57,386	40,000	8,886	8,500	0	0	0	0
16	1290 Other Special Programs	150,410	51,150	11,044	17,350	61,281	9,585	0	0
17	1400 Student Activities	1,345,033	757,663	159,868	286,885	47,425	45,200	47,992	0
18	1530 Vocational Instruction - High School	1,137,415	681,955	410,908	5,975	38,577	0	0	0
19	1730 Career Guidance/Counsel	20,156	16,492	3,664	0	0	0	0	0
20	1999 Other Miscellaneous	209,845	193,630	13,215	0	0	0	3,000	0
21	TOTAL INSTRUCTION	49,405,682	28,710,391	16,005,400	3,259,557	1,276,671	100,462	53,202	0
22	2000 INSTRUCTIONAL SUPPORT								
23	2100 SUPPORT SERVICES - STUDENTS								
24	2110 Guidance Services	1,923,970	1,157,769	758,914	3,150	4,137	0	0	0
25	2117 Assessment Services	450	0	0	450	0	0	0	0
26	2120 Attendance and Social Work Services	751,517	435,222	294,875	15,300	5,160	960	0	0
27	2130 Health Services	815,933	491,311	321,322	3,100	200	0	0	0
28	2131 Supervision Health Services	22,300	0	0	4,200	13,100	5,000	0	0
29	2140 Psychological Services	1,208,882	493,081	318,462	355,000	40,900	1,440	0	0
30	2150 Speech Pathology and Audiology Services	995,235	551,121	397,875	32,800	11,040	2,400	0	0
31	2170 Therapy Services	945,679	533,748	379,359	17,500	11,520	3,552	0	0
32	2190 Other Support Services-Student	32,429	21,748	5,881	4,800	0	0	0	0
33	2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF								
34	2211 Supervision of Impr. of School Instruct. Service	441,474	273,783	161,231	2,360	3,100	0	1,000	0
35	2212 Instruction & Curriculum Development	239,156	173,000	38,351	25,855	1,200	0	750	0
36	2213 Staff Development Services	679,223	306,200	68,023	270,000	35,000	0	0	0
37	2219 Other Improvement of Instruction Services	88,890	58,652	30,238	0	0	0	0	0
38	2222 School Library Services	673,769	396,296	217,270	4,050	55,654	500	0	0
39	2230 Supervision of Special Education Services	397,853	233,054	137,659	22,000	4,340	500	300	0
40	2240 Technology Integration	200,820	0	0	0	200,820	0	0	0
41	2290 Other Support Services-Intructor	1,000	0	0	1,000	0	0	0	0
42	2999 Other Miscellaneous	37,629	34,769	2,860	0	0	0	0	0
43	TOTAL INSTRUCTIONAL SUPPORT	9,456,211	5,159,753	3,132,320	761,565	386,171	14,352	2,050	0

BUDGET DETAIL - GENERAL FUND - EXPENDITURES (Continued)

Line Code	Program	Tentative Budget	Salaries 100	Benefits 200	Purchased Services 300	Supplies & Materials 400	Capital Outlay 500	Other Objects 600	Transfer 700
1	3000 GENERAL SUPPORT								Cash Reserve
2	3300 SUPPORT SERVICES - GENERAL ADMINISTRATION	1,291,945	532,600	645,121	104,924	6,300	1,500	1,500	0
3	3311 Office of the Superintendent	138,628	95,000	43,628	0	0	0	0	0
4	3319 Other Executive	3,900,322	2,349,010	1,355,852	109,693	73,867	4,600	7,300	0
5	3321 Office of the Principal Services	1,558,623	553,839	322,203	75,735	43,845	500	562,500	0
6	3331 Fiscal Services	243,037	107,405	80,129	2,919	48,350	4,234	0	0
7	3333 Warehousing and Distributing Services	313,780	121,178	94,397	81,005	13,200	4,000	0	0
8	3334 Printing, Publishing and Duplicating Services	382,615	23,538	13,577	312,800	0	0	32,700	0
9	3351 Board of Education Services								
10	3400 OPERATION and MAINTENANCE of PLANT SERVICES	418,662	243,114	158,431	14,535	2,582	0	0	0
11	3410 Supervision of Operations & Maintenance	7,590,387	2,530,908	1,810,525	723,887	2,523,567	1,500	0	0
12	3420 Operating Building Services	120,384	66,714	31,670	0	20,000	0	0	0
13	3430 Care and Upkeep of Grounds Services	12,606	0	0	0	12,606	0	0	0
14	3450 Vehicle Operation and Maintenance Services	140,350	0	0	140,350	0	0	0	0
15	3460 Security Services								
16	3500 TRANSPORTATION SERVICES	5,919,336	2,952,515	1,199,692	191,089	679,041	885,000	12,000	0
17	3510 Vehicle Operation - To and From School	643,382	302,691	160,241	53,450	127,000	0	0	0
18	3520 Vehicle Operation - Activities	230,572	10,000	2,801	67,800	139,971	10,000	0	0
19	3590 Other Transportation	0	0	0	0	0	0	0	0
20	3810 Planning, Research, Development and Evaluation	24,559	0	0	24,559	0	0	0	0
21	3830 Staff Services	2,798,493	848,327	548,859	364,366	838,441	186,000	12,500	0
22	3850 Technology Coordination	59,533	58,658	875	0	0	0	0	0
23	3999 Other Miscellaneous	25,787,213	10,797,496	6,468,001	2,267,112	4,528,770	1,097,334	628,500	0
24	TOTAL GENERAL SUPPORT								
25									
26	4100 Food Service Operations	10,000	0	0	0	10,000	0	0	0
27	4300 Community Support	26,980	0	0	26,280	500	0	200	0
28	5000 Facilities Acquisition/ Construction	0	0	0	0	0	0	0	0
29	6200 Fund Transfers	2,500	0	0	0	0	0	0	2,500
30	GRAND TOTAL EXPENDITURES	84,688,586	44,667,641	25,605,721	6,314,513	6,202,112	1,212,148	683,952	2,500
31	PERCENT TO TOTAL	100.00%	52.74%	30.24%	7.46%	7.32%	1.43%	0.81%	0.00%
32	7200 Cash Reserve Post 6/30/97	9,181,974							

**CASH FLOW PROJECTION
GENERAL FUND 2017-18**

	REVENUES	EXPEND.	BALANCE
Beginning Cash Balance as of 7/1/17			\$ 10,530,904
JULY	\$ 272,386	\$ 2,768,787	\$ 8,034,504
AUGUST	6,099,708	4,635,586	9,498,626
SEPTEMBER	4,069,844	6,321,657	7,246,813
OCTOBER	7,731,229	5,726,461	9,251,581
NOVEMBER	21,484,527	5,926,605	24,809,503
DECEMBER	4,703,924	6,234,378	23,279,049
JANUARY	6,662,546	5,899,734	24,041,861
FEBRUARY	4,733,342	6,098,888	22,676,315
MARCH	4,188,801	6,301,873	20,563,244
APRIL	4,816,278	5,947,106	19,432,416
MAY	18,059,154	12,247,909	25,243,661
JUNE	517,917	16,579,604	9,181,974
	\$ 83,339,656	\$ 84,688,586	\$ 9,181,974
		Cash Reserve - Min Fund Balance	\$ 3,000,000
		Cash Reserve	\$ 6,181,974
			\$ 9,181,974

NOTES: