



**LARAMIE COUNTY  
SCHOOL DISTRICT 1**

**FISCAL YEAR 2024-25**

# **ANNUAL BUDGET**



2810 House Ave.  
Cheyenne, WY 82001  
Telephone: 307.771.2100



Visit Our Website  
**[laramie1.org](http://laramie1.org)**



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For more information, visit the District website at: [www.laramie1.org](http://www.laramie1.org)

Laramie County School District 1 does not discriminate on the basis of race, color, gender, religion, national origin, disability or age in admission or access to, or treatment, or employment in, its educational programs or activities. For more details, please follow the "non-discrimination" link in the district resources block on the main web page. Inquiries concerning adults, may be referred to the LCSD1 Assistant Superintendent of Human Resources located in the LCSD1 Administration Building at 2810 House Ave., Cheyenne, WY 82001, or phone 307-771-2160. Inquiries concerning students and any Section 504 concerns may be referred to the LCSD1 Assistant Director of Special Services located in the LCSD1 Administration Building at 2810 House Ave., Cheyenne, WY 82001, or phone 307-771-2174.

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CONTACT THE LCSD1 FINANCE DEPARTMENT

LCSD1 Web Page: <http://www.laramie1.org/>

LCSD1 Finance Department Web Page: <https://www.laramie1.org/en-us/finance-accounting-003ba547>

Contact by email: [finance@laramie1.org](mailto:finance@laramie1.org)

Write LCSD1 Finance Department:

Laramie County School District No. 1  
Finance Department  
2810 House Avenue  
Cheyenne, WY 82001

Contact by Phone:

Main Line: 307.771.2100

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The Executive Summary highlights important information contained within the budget. This section also includes charts and graphs to assist the reader in understanding the aspects of LCSD1's fiscal operations.



## **Laramie County School District No. 1**

July 12, 2024

The Honorable Board of Trustees  
Laramie County School District No. 1  
2810 House Ave.  
Cheyenne, WY 82001

Dear Board Members,

I am pleased to present the Annual Budget for Laramie County School District No. 1 (LCSD1) for fiscal year (FY) 2024-25. This budget is a testament to our collective commitment to excellence in education and our unwavering dedication to the students and families we serve.

This year's budget reflects our strategic priorities aimed at fostering an innovative and high-performing educational environment. We have carefully evaluated our resources and identified key areas where targeted investments will yield the greatest benefits for our students' academic and personal growth.

A significant portion of our budget is dedicated to enhancing the learning experience through advanced technology and instructional materials. We are particularly excited about our continued initiatives supporting student technology and digital literacy, which are designed to equip our students with the skills they need to thrive in a rapidly evolving world.

Infrastructure development remains a priority, with substantial investments planned for replacing outdated school buildings and remodeling existing facilities. These projects aim to create modern, safe, and functional spaces that support effective teaching and learning. By upgrading our physical infrastructure, we are ensuring that all students have access to environments conducive to their academic and personal growth.

Our commitment to our educators and staff is reflected in our focus on competitive compensation, professional development, and support systems that foster professional growth and job satisfaction. We believe that by investing in our teachers, we are directly investing in the future success of our students.

We invite the members of the School Board and the community to thoroughly review the enclosed Annual Budget. We are confident that this budget supports our mission to deliver exceptional education and fosters a culture of continuous improvement.

Thank you for your steadfast support and dedication to advancing education in our community. Together, we will build a brighter future for every student in LCSD1.

Respectfully Submitted,

Dr. Stephen Newton  
Superintendent

## KEY PERSONNEL

### Board of Trustees

Tim Bolin.....Chairman  
 Christy Klaassen.....Vice Chairman  
 Alicia Smith.....Clerk  
 Brooke Humphrey.....Asst. Clerk  
 Brittany Ashby.....Treasurer  
 Susan Edgerton.....Asst. Treasurer  
 Rene Hinkle.....Trustee

### Superintendent's Cabinet

Dr. Stephen Newton.....Superintendent  
 Amy Pauli.....General Legal Counsel  
 Jim Fraley.....Asst. Superintendent of Instruction  
 Vicki Thompson.....Asst. Superintendent of Human Resources  
 Jed Cicarelli.....Chief Financial Officer  
 Kyle McKinney.....Executive Director of Technology  
 Andy Knapp.....Executive Director of Support Operations  
 Mary Quast.....Director of Community Relations

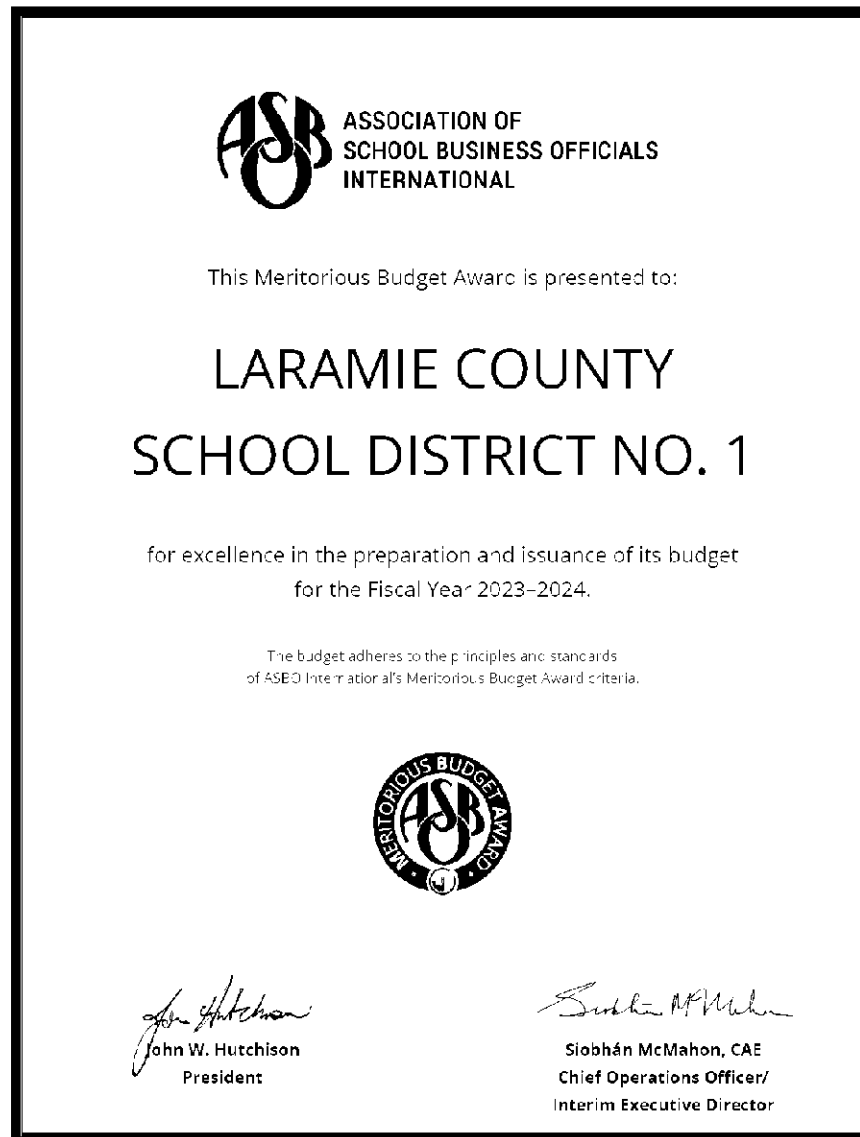
### BUDGET CONTACT INFORMATION

For questions regarding this budget, please contact:

Jed Cicarelli, MBA, SFO  
 Chief Financial Officer  
 307-771-2156  
[Jed.cicarelli@laramie1.org](mailto:Jed.cicarelli@laramie1.org)

## ASBO Meritorious Budget Award

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award (MBA) to Laramie County School District No. 1 for the first time in the District's history.



This award represents the highest level of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is conferred after a comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the program's criteria, but it also provide commentary and feedback to the submitting entity as a basis for improving the process and presentation of their district's financial and operational plan.

## BUDGET PRESENTATION

The budget document and the annual audited financial statements are the primary vehicles used to present the financial plan and the results of operations for Laramie County School District No. 1 (LCSD1). The budget presented in this document is in compliance with applicable Wyoming Statutes and the Association of School Business Officials guidelines. The fiscal year (FY) 2024-25 district budget, covers the fiscal period from July 1, 2024 through June 30, 2025 and is comprised of four sections:

1. Executive Summary
2. Organizational Section
3. Financial Section
4. Informational Section

This document seeks to present LCSD1's financial and operational plan and improve the quality of information provided to our community about the fiscal operations of the District's educational programs and services. The material presented in the budget document includes information recommended by the Association of School Business Officials, Government Finance Officers Association, as well as suggestions gathered from the Board of Education, community members, and staff.

The Wyoming Uniform Municipal Fiscal Procedures Act defines a process and format for school districts' annual budget preparation and presentation. Annually, the District's budget officer prepares a proposed budget for each fund and files with the governing Board of Trustees in sufficient enough time to meet statutory hearing dates and notice requirements established by W.S. 16-4-109. Wyoming statutes provide flexibility in the format of the proposed budget noting the budget may be prepared in a format to best serve the school district so long as the budget sets forth:

1. Actual revenues and expenditures in the last completed budget year;
2. Estimated total revenues and expenditures for the current budget year; and
3. The estimated available revenues and expenditures for the ensuing budget year.

The final adopted budget is a legal document that describes the resources available to the District and the plan to allocate those resources to achieve the "ends" desired by the Board. The budget system is a combination of personnel, facilities, equipment, supplies and services which operate together to improve student performance by accomplishing the Mission, Core Values, Vision, Goals and Strategic Plan of the District.



## **Budget Development Process**

The budget development process is conceptually divided into a five-phase process: planning, preparation and submission, adoption, implementation, and monitoring/evaluation.

### **Budget Development**

#### Planning

The planning stage of the budget process begins shortly after adoption of the prior year's budget. As the school year opens, the Superintendent's cabinet discusses strategic planning issues such as goals and initiatives for the coming year, as well as challenges and opportunities facing the District. In many instances, the response to these challenges and opportunities requires careful fiscal planning and oversight before those plans can be operationalized.

While programs and initiatives are being discussed, fundamental projections and assumptions used to guide the budgeting process such as student enrollment projections, changes in the State's K-12 funding mechanism, and other factors impacting funding levels received are being conducted and examined exhaustively.

LCSD1 uses a number of budgetary approaches such as line item, program budgeting, zero-based, needs-based budgeting and per capita/student count allocations. Department-level budgets are developed using historical expenditures and oversight from senior-level administrators. For school-level budgeting, a variable allocation based on current enrollments provides non-personnel resources for routine school operations, instructional programs and student activities.

#### Preparation and Submission

Budget preparation is conducted at the school-level primarily by the principal and members of the Collaborative Decision-Making team (CDM). The development of school-level budgets follows the budget preparation guidelines issued by the Finance Department. The revenue side of the District budget is



prepared by district administrators and is used to determine the level of resources available for school-level budgets.

A variable allocation based primarily on student enrollments is communicated to school-level administrators as the total appropriation available for budgeting. The budgeting of school allocations, exclusive of district policies or legal mandates, is at the discretion of each school under the district's site-based decision-making model. As such, school budgeting begins with the identification of a school's goals and objectives by the school's leadership team as a first step in the budget development process. These goals and objectives should be driven by the educational needs of the school and expected costs for current operations. Available resources are then allocated to each program or operation within the guidelines provided by the District.

Budget submission is accomplished electronically for both schools and departments. Budget units receive school or department appropriations with instructions on how to code their budgets electronically and submit them through to the Finance Department. An overall summary request is generated along with detailed line-by-line budget items. During the submission process, there is a frequent review and consultation process with Finance staff members regarding coding problems and other technical issues.

The preparation of capital reserve budgets and special building fund budgets occurs simultaneously with the development of the General Fund budget. The District updates its existing long-range facility plans for capital equipment, maintenance and improvements of facilities, and compliance activities and develops the budget accordingly.

State Capital Projects Fund budgets are developed by Planning and Construction in coordination with the Select Committee on School Facilities. Identification of potential capital projects and capital needs of the District is a responsibility of direct reports to the Executive Director of Support Operations, department administrators, principals, and other staff as appropriate. The District is charged with the responsibility of prioritizing the various project proposals according to State priority rankings.

Capital projects budgets are developed on a multi-year basis and are updated annually. All capital construction and improvement projects are managed in accordance with State requirements for school facilities as well as any local building codes and regulations. Funding for major maintenance and component-level facility projects are developed through formal facility plans and in coordination with the State Construction Department.

Other supplemental funds such as Nutrition Services, Post-employment benefit funds, Scholarships, etc. are created by the Finance Department in coordination with District staff.

During the budget development process, the Superintendent's cabinet reviews budget increase requests and recommends overall prioritization of programs and activities. Input from the various participants is used to determine the appropriateness of the submitted requests. A general timeline of the budget process is contained in the table on the following page.

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## Budget Development Timeline

### July - October

- The Legislative Education Resource Block Grant Monitoring Process examine cost pressures on the school finance system

### October-November

- October enrollment counts are used to project year-end membership estimates
- Initial revenue and expenditure projections
- Preliminary estimates on ad valorem tax collections and Funding Model Guarantee/Entitlement payments

### December-February

- Cabinet budget overview and discussion of budget process/procedures
- Legislature convenes
- Training for new negotiations team members
- Preliminary financial forecasts

### March-April

- Board presentation on budget calendar
- District health insurance and benefits review
- Budget forms/procedures distributed to schools and departments
- End of legislative session – calculate final fiscal impact resulting from changes in legislation
- School staffing review
- Board presentation - update of current budget and fiscal impact from legislative changes
- Update of current budget and presentation to negotiation units
- Negotiations
- Board Member Preliminary Budget Workshop
- Preliminary budget prepared and submitted to Board of Trustees

### May-June

- State reporting
- Update membership projections and Funding Model Guarantee/entitlement calculations
- Publish newspaper notice for budget hearing and any necessary amendments to current budget
- Budget workshop - detailed budget overview & questions
- Public hearing and adoption of final Recreation Board budget
- Public hearing and adoption of final budget
- Final budget submitted to government officials

## Budget Adoption

The compiled budgets for the District are reviewed at the cabinet-level before formal presentation to the Board of Trustees on or before the third Wednesday in July.<sup>1</sup> After formal presentation during the budget hearing, the Board formally adopts the budget on a fund-by-fund basis at the major function level. The District can make amendments to the budget at any time during the year; however, amendments exceeding major functional expenditure categories, as defined in the uniform chart of accounts prescribed by the

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<sup>1</sup> Wyoming Statute 16-4-109(b)

Wyoming Department of Education (WDE), must be approved by the Board of Trustees. Copies of the adopted budget are made available for public inspection and filed with the necessary government officials.

### **Implementation and Monitoring**

As budgeted funds are expended, periodic monitoring of the budget is conducted at the budget officer level and through the Finance Department. Each school and department within the District is responsible for monitoring budget items for their respective area. The Finance Department encourages principals and other budget officers to not only develop an annual budget, but also to document the timing of planned expenditures to use as a tool to monitor expenditures during the fiscal year. The District accounting system incorporates controls and generates expenditure and encumbrance information on a nearly instantaneous basis.

LCSD1 is developing a performance monitoring process to compare the planned effectiveness of educational programs with actual results, reviewing a particular department's effectiveness at using allocated resources to achieve specified results, and reviewing a school or department budget against standard ratios to monitor unusual expenditure patterns.

### **Personnel Controls and Approvals**

The management of staff positions is an integral part of the fiscal management process since approximately 85 percent of the general fund budget is comprised of salary and benefit costs. Schools and departments coordinate with the Human Resources Division with respect to opening, closing, and/or changing positions within the approved budget. Personnel actions such as new positions are submitted through Human Resources and reviewed at the cabinet level. Beginning with FY 2024-25, LCSD1 will utilize position control as a workforce planning tool that will enforce certain rules or restrictions on the creation, and filling of positions. This will allow LCSD1 to manage and control the costs associated with any given position within the District.

### **Encumbrance Control**

All funds within the District's finances utilize encumbrance accounting to reserve portions of each budget unit's appropriation for purchase orders, contracts, and other commitments. Encumbrances that have not been expensed are reported as carryover obligations against the fund balance since they do not constitute expenditures or liabilities. District policy requires that such amounts be re-appropriated in the following fiscal year.

### **Evaluation**

The last step in the budget process is evaluation, where data is gathered and reviewed to determine if individual budget units and overall-district performance for the fiscal year met expectations. This process is often interwoven with the budget development process for the upcoming fiscal year. As work continues on LCSD1's strategic plan, the methodology to evaluate the use of fiscal and personnel resources will evolve and become more detailed and better aimed at the programs and processes that are most significant to the District.

### **Reporting System**

On July 1, 2022 LCSD1 implemented the Tyler Munis Enterprise Resource Planning system for finance and accounting operation and control. The new ERP system will further the automation of financial transactions,

reduce transaction processing time and costs, and provide more timely, accurate information regarding those transactions. The information provided by the ERP system is designed to assist administrators in monitoring the financial condition of the district and evaluating the fiscal performance of the various budget units. Examples of information that will be provided by ERP, include reports detailing the original annual budget allocations for schools and departments, the available budgets of all units, comparison of allocations to actual expenditures, purchase orders processed, but not yet received, records of fixed assets and inventories and budget transfers.

Audited Financial Statements are prepared each year report the results of district operations. The District's Financial Statements include balance sheets for all funds, statements of revenue and expenditures, detailed explanation of different funds by function and major object, as well as miscellaneous statistical data in accordance with the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). LCSD1's audited financial statements can be found at <https://www.laramie1.org/en-US/finance-accounting-003ba547>.

### **Allocation of Human and Financial Resources**

The number of enrolled students is the key factor in allocating sufficient funds to each school and program. LCSD1 utilizes a number of different forecasting methodologies to predict the number of students who will enroll in LCSD1 for the upcoming school year. A combination of enrollment forecasting methods and attendance boundary reviews are performed by LCSD1 staff to provide a reliable basis for the budget development. These student counts also inform LCSD1 revenue projections including federal, state, county, and local sources. Beginning in the winter months, estimates projecting the amount of expected funds for the next fiscal year occur. From these estimates, the available funding is allocated to each agency (school and department), then adjusted accordingly as information is updated at key points during the year.

Staffing allocations are determined using staffing ratios and special education caseloads in the form of FTE. These FTE are converted into a cost estimate using average salaries and estimates benefit costs by employee unit. Beginning with FY 2024-25, LCSD1 will utilize position control as a workforce planning tool that will enforce certain rules or restrictions on the creation, and filling of positions. This will allow LCSD1 to manage and control the costs associated with any given position within the District.



## STRATEGIC PLANNING

On April 18, 2022, LCSD1 launched a new five-year strategic plan. LCSD1 students, parents, staff and community provided the guidance to develop these goals. Thousands of community comments and hundreds of hours of input sessions went into the design of this incredible plan. It will serve as the LCSD1's guiding document for five years with a focus on three themes—Student Readiness, Community Engagement and Healthy Environment. LCSD1's work will center around students and their individual needs.

	<b>Student Readiness</b> Prepare students for their future through an engaging & enduring education	<b>Healthy Environment</b> Provide a physically & emotionally safe environment for all student, staff and stakeholders	<b>Community Engagement</b> Develop and nurture collaborative relationships, with shared goals and responsibilities that promote the welfare & vitality of LCSD1
<b>District-Based Programming</b>	<ul style="list-style-type: none"> <li>Engaging &amp; Innovative Classrooms</li> <li>Prepared Graduates with Essential Life Skills</li> <li>Tiered Learning System</li> <li>Streamlined Acceleration &amp; Enrichment Programming</li> <li>Supporting &amp; Celebrating Students</li> </ul>	<ul style="list-style-type: none"> <li>Integrated Student Support Framework &amp; Universal Implementation</li> <li>Dynamic Positive Behavior Programming</li> <li>Robust Professional Development Opportunities for all Staff</li> <li>Efficient &amp; Effective Use of Facilities</li> </ul>	<ul style="list-style-type: none"> <li>Vibrant Community-Supported Schools</li> <li>Comprehensive Community, Business &amp; Industry Partnerships</li> <li>Robust Volunteer System</li> <li>Innovative Programming for Career Development and Preparation</li> <li>Integrated Supports for Families &amp; Community</li> </ul>
<b>Illuminating Pathways</b>	<ul style="list-style-type: none"> <li>Clear Pathways to College, Career &amp; Military Readiness for all Students</li> <li>Innovative Programming for Career Development &amp; Preparation</li> </ul>	<ul style="list-style-type: none"> <li>Cohesive Growth &amp; Leadership Opportunities Aligned to Strategic Plan</li> <li>Enhanced Capacity to Serve Every Student</li> <li>Nationally Recognized for the Healthy Environment in Our District</li> </ul>	<ul style="list-style-type: none"> <li>Clearly Defined Student Milestones &amp; Support for All Stakeholders</li> <li>Integrated Supports for Families &amp; Community</li> </ul>
<b>Culture &amp; Climate</b>	<ul style="list-style-type: none"> <li>Prioritize Reading and Math Literacy Provide Innovation</li> <li>Culture Focused on Encouraging Student Growth &amp; Strengths</li> <li>Commitment to Developing Life Skills</li> </ul>	<ul style="list-style-type: none"> <li>Welcoming &amp; Service-Oriented Districtwide Atmosphere</li> <li>Authentic Celebrations of Staff &amp; Students</li> <li>High Expectations for Support &amp; Growth of People</li> <li>Preferred District for Students, Families &amp; Staff</li> </ul>	<ul style="list-style-type: none"> <li>Identifiable Branding, Marketing &amp; Communication Strategies</li> <li>Meaningful &amp; Coordinated Community Building Opportunities &amp; Events</li> <li>Community Pride in Our District</li> </ul>

1-3 year timeline

3-5 year timeline

From the standpoint of continuous improvement, the plan will focus on outcomes and measures but will be a living, breathing document and pivot as systems, technology and innovation shifts. Updates on the strategic plan, including an interactive dashboard, can be found on the Strategic Plan section of the LCSD1 website at [www.Laramie1.org](http://www.Laramie1.org).



**Student  
Readiness**

## Prepare students for their future through an engaging and enduring education.

### Outcome 1-SR

Implement a detailed vision of high quality and engaging instruction. (1-3 years)

### Outcome 2-SR

Establish a vision for high quality and engaging instruction that promotes student learning and growth. (1-3 years)

**Elevate**

**LCSD1**



Our students. Their future.

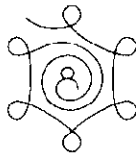
### Outcome 3-SR

Establish a vision for high quality and engaging instruction that promotes student learning and growth. (1-3 years)

### Outcome 4-SR

Align curriculum and opportunities Pre-K-12 to build capacity to collaborate with every student and parent on aligning goals for post-secondary readiness. (3-5 years)

**Community  
Engagement**



## Develop and nurture collaborative relationships with shared goals and responsibilities to promote LCSD1 and our greater community.

### Outcome 5-CE

Establish innovative, student-centered community partnerships that extend beyond education to promote all areas of student readiness. (1-3 years)

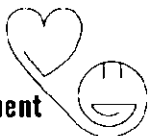
### Outcome 6-CE

Establish a vision for high quality and engaging instruction that promotes student learning and growth. (1-3 years)

### Outcome 7-CE

Create a team-based environment with all stakeholders to build a vibrant educational culture. (1-3 years)

**Healthy  
Environment**



## Provide a physically and emotionally safe environment for all students, staff and stakeholders.

### Outcome 8-HE

Provide multi-tiered systems of support that foster the intellectual, physical, mental and social-emotional growth of each student. (1-3 years)

### Outcome 9-HE

Provide a vision for high quality and engaging instruction that promotes student learning and growth. (1-3 years)

### Outcome 10-HE

Provide exceptional facilities and systemwide operations for all stakeholders. (3-5 years)

## FINANCIAL ORGANIZATION

LCSD1's budgeting and accounting system is organized and operated on a "fund basis" and on an organizational unit basis within each fund. Each fund is a distinct, self-balancing accounting entity that is differentiated by funding source and is comprised of its assets, liabilities, fund balances, revenues, and expenditures as appropriate.

How an expenditure is financed determines the fund used, according to the WDE Chart of Accounts. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in proprietary funds, are accounted for through governmental funds (general, special revenue, capital projects).

Fund Classification	Fund Type	Description	LCSD1 Fund
Governmental Funds - account for operating and special activities.	General Operating	The General Fund is the primary LCSD1 fund and accounts for the revenue and expenditures necessary for the day-to-day operation of the District. This fund accounts for all allocated financial resources except those accounted for in another fund as required.	100-General Fund
	Debt Service	The Debt Service Fund accounts for the transfers of funds for the payment of general long-term debt principal and interest.	N/A - LCSD1 does not currently carry any bonded debt or operate a debt service fund.
	Special Revenue	Special Revenue Funds account for proceeds of specific revenue sources, other than major capital projects, in which expenditures are restricted for a specified purpose.	200-Grants Fund 201:260-Student Activity Funds 275-Scholarship Fund 285-Major Maintenance Fund 291:294-Athletic Donation Funds
	Capital Projects	The Capital Construction Fund accounts for restricted or assigned financial resources used for the acquisition, construction, or repair of major capital facilities or capitalized equipment expenditures.	341-Capital Construction Fund 342-Special Building Fund 343-Music Reserve 344-Equipment Reserve 345-CTE Reserve 346-Technology Reserve 347-Property Insurance Reserve
Proprietary Funds – account for business type activities.	Enterprise	Enterprise Funds report any activity for which a fee occurs to an external user for goods or services.	500-Nutrition Services Fund 501-Tuition Preschool Fund
	Internal Service	Internal Service Funds report any activity that provides goods or services to other funds, departments, or agencies of the primary government, or to other governments on a cost-reimbursement basis.	N/A - LCSD1 does not currently operate any internal service funds.
Fiduciary Funds – account for resources held for others by LCSD1 as an agent or trustee.	Trust	Trust Funds are custodial in nature and do not involve measurement of results of operations.	851-Health Incentive Trust Fund 852-Retention Incentive Trust Fund
	Custodial	Custodial funds are used for the receipt, temporary investment, and remittance of fiduciary resources.	860-State Charter School Fund

## BUDGET SUMMARY AND OVERVIEW

### Revenue Highlights

- Funding model revenue will increase by approximately \$9.2 million due to external cost adjustments enacted by the Wyoming Legislature and the fiscal impact of decreased enrollments and other funding model impacts.
- Lower student enrollment counts resulting in a decrease in \$1.5 million in block grant funding.
- Federal revenues reflect program estimates and the conclusion of federal COVID-19 relief funds.
- Increased interest earnings from district investments due to higher interest rates.
- State appropriations secured for significant capital construction projects within the district, enhancing school infrastructure and facilities.

sponsored dental plan will increase expenses by ≈\$3.1 million.

- Utility expenses for gas, water, electric and waste disposal are expected to increase in FY25.
- The final budget includes an increase in General Fund expenditures of \$10 million for the FY 2024-25 adopted budget.
  - Local and County property tax collections are expected to be flat compared to FY24.
  - State entitlement payments are anticipated to increase by ≈\$10 million due to the increase from the ECA and no change in local tax collections.
- Additional details on the budgeted amounts for each fund can be found in the following pages.

### Expenditure Highlights

- Total expense budget = \$394,106,124 a \$51 million increase from FY24. The increase is due largely to tentative appropriations for state funded capital construction projects.
- Personnel compensation has been adjusted in accordance with the final ratification of negotiated agreements.
  - Step, lane and base adjustments will increase salary expenses by ≈\$5.5 million.
  - Benefit changes enacted through health insurance increases and the district

### Cost Saving Highlights

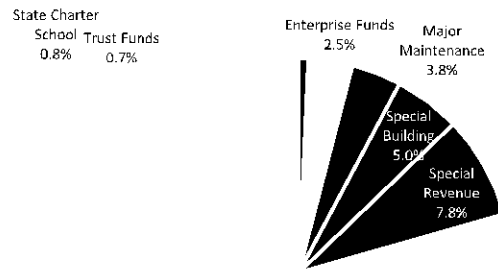
- Efforts to ensure the district is positioned to address fluctuations in state funding.
- Reduced allocations for capital equipment purchases and operational contingencies.
- Reduced transfers to the OPEBs and nutrition services as the district nears full funding.

### Budgeted Operating Revenue and Balance Summary – All funds.

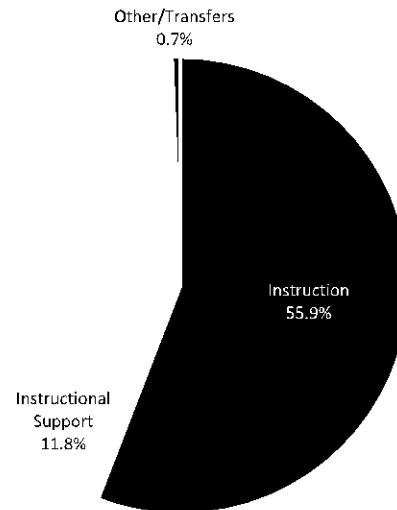
	FY 2023-24 Budget	FY 2024-25 Budget	Change	Percent
Beginning Balance	\$ 115,518,033	\$ 122,168,466	\$ 6,650,433	5.8%
81xxx - Local Revenue	73,337,530	77,064,445	3,726,915	5.1%
82xxx - County Revenue	20,185,395	19,056,968	(1,128,427)	-5.6%
83xxx - State Revenue	155,186,613	223,276,556	68,089,943	43.9%
84xxx - Federal Revenue	48,163,013	33,737,095	(14,425,918)	-30.0%
85xxx - Other	8,717,846	13,103,907	4,386,061	50.3%
Total Revenue	\$ 305,590,397	\$ 366,238,971	\$ 60,648,574	19.8%
Total Funds Available	\$ 421,108,430	\$ 488,407,437	\$ 67,299,007	16.0%



LCSD1 Budgeted Expenditures, FY 2024-25



General Fund by Function, FY 2024-25



General Fund.....	\$ 245,088,527
Special Revenue.....	\$ 30,763,320
Capital Projects.....	\$ 67,747,405
Special Building.....	\$ 19,688,322
Major Maintenance.....	\$ 15,000,000
Enterprise Funds.....	\$ 9,768,550
State Charter School.....	\$ 3,150,000
Trust Funds.....	\$ 2,900,000

1xxx - Instruction.....	\$ 131,404,959
2xxx - Instructional Support.....	\$ 27,739,512
3xxx - General Support.....	\$ 74,336,397
4xxx - Non-Instructional Support.....	\$ -
5xxx - Capital Outlay.....	\$ -
6xxx - Other/Transfers.....	\$ 1,535,935
Operating Reserve .....	\$ 35,171,259

LCSD1 General Fund Budget by Object, FY 2024-25

80.2¢ Salaries and Benefits



9.5¢ Supplies/Materials

7.9¢ Purchases Services/Other

2.4¢ Transfers/Charter Schools

**Laramie County School District No. 1**
**Fiscal Year 2024-25 Annual Budget**

REVENUE	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Change
Governmental Fund Types						
General Fund	\$ 217,638,678	\$ 216,459,353	\$ 205,370,929	\$ 216,579,937	\$ 233,698,180	\$ 17,118,243
Special Revenue Funds						
200-Grants Fund	28,364,023	45,238,751	62,482,121	43,018,013	27,322,095	(15,695,918)
201-260-Student Activity Funds	2,000,000	1,500,000	1,700,000	2,000,000	2,080,000	80,000
275-Scholarship Fund	5,500	11,000	10,500	45,000	55,000	10,000
285-Major Maintenance Fund	9,822,413	8,950,387	10,415,000	12,300,000	11,870,000	(430,000)
291-294-Athletics Donation	-	-	-	-	125,000	125,000
Capital Projects Funds						
341-Capital Construction Fund	45,960,921	30,699,995	32,127,709	15,009,951	67,758,289	52,748,338
342-Special Building Fund	7,529,898	7,369,294	4,306,475	6,236,591	8,438,082	2,201,491
343-Music Reserve	38,000	35,250	35,400	42,000	45,000	3,000
344-Equipment Reserve	57,500	3,000	9,000	180,000	150,000	(30,000)
345-CTE Reserve	10,100	9,540	9,650	12,000	13,000	1,000
346-Technology Reserve	223,608	634,370	612,830	655,030	699,325	44,295
347-Property Insurance Reserve	-	-	-	-	525,000	525,000
Total Governmental Fund Types	\$ 311,650,641	\$ 310,910,940	\$ 317,079,614	\$ 296,078,522	\$ 352,778,971	\$ 56,700,449
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	6,859,880	7,745,000	6,250,000	6,305,000	7,505,000	1,200,000
501-Tuition Preschool Fund	-	-	324,720	411,875	375,000	(36,875)
Total Proprietary Fund Types	\$ 6,859,880	\$ 7,745,000	\$ 6,574,720	\$ 6,716,875	\$ 7,880,000	\$ 1,163,125
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive	1,550,000	2,025,000	1,525,000	900,000	1,180,000	280,000
852-Retention Incentive	1,025,000	2,010,000	1,515,000	1,400,000	1,250,000	(150,000)
Custodial Funds						
860-State Charter School Fund	-	-	-	-	3,150,000	3,150,000
Total Fiduciary Fund Types	\$ 2,575,000	\$ 4,035,000	\$ 3,040,000	\$ 2,300,000	\$ 5,580,000	\$ 3,280,000
<b>Total Revenues</b>	<b>\$ 321,085,521</b>	<b>\$ 322,690,940</b>	<b>\$ 326,694,334</b>	<b>\$ 305,095,397</b>	<b>\$ 366,238,971</b>	<b>\$ 61,143,574</b>
<b>APPROPRIATIONS</b>						
Governmental Fund Types						
General Fund	\$ 224,162,603	\$ 225,002,642	\$ 224,131,570	\$ 235,016,803	\$ 245,088,527	\$ 10,071,724
Special Revenue Funds						
200-Grants Fund	26,447,552	45,056,197	59,308,868	40,020,224	25,256,164	(14,764,060)
201-260-Student Activity Funds	1,950,000	1,750,000	1,600,000	2,300,000	2,300,000	-
275-Scholarship Fund	6,000	42,000	45,000	45,000	45,000	-
285-Major Maintenance Fund	12,431,119	9,545,000	19,480,000	25,000,000	15,000,000	(10,000,000)
291-294-Athletics Donation	-	-	-	-	3,162,156	3,162,156
Capital Projects Funds						
341-Capital Construction Fund	45,841,259	30,058,128	32,045,633	14,936,702	67,747,405	52,810,703
342-Special Building Fund	23,306,846	17,293,171	3,955,630	12,163,991	11,238,082	(925,909)
343-Music Reserve	100,000	100,000	20,000	22,700	80,000	57,300
344-Equipment Reserve	1,303,000	1,100,000	-	1,002,600	1,850,000	847,400
345-CTE Reserve	-	-	-	-	65,000	65,000
346-Technology Reserve	-	30,000	15,000	15,000	5,449,131	5,434,131
347-Property Insurance Reserve	-	-	-	-	1,006,109	1,006,109
Total Governmental Fund Types	\$ 335,548,379	\$ 329,977,138	\$ 340,601,701	\$ 330,523,020	\$ 378,287,574	\$ 47,764,554
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	8,458,999	8,200,263	8,574,548	8,715,372	9,393,550	678,178
501-Tuition Preschool Fund	-	-	324,720	411,875	375,000	(36,875)
Total Proprietary Fund Types	\$ 8,458,999	\$ 8,200,263	\$ 8,899,268	\$ 9,127,247	\$ 9,768,550	
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive	1,500,000	1,500,000	1,480,000	1,500,000	1,500,000	-
852-Retention Incentive	1,000,000	1,000,000	1,950,000	1,950,000	1,400,000	(550,000)
Custodial Funds						
860-State Charter School Fund	-	-	-	-	3,150,000	3,150,000
Total Fiduciary Fund Types	\$ 2,500,000	\$ 2,500,000	\$ 3,430,000	\$ 3,450,000	\$ 6,050,000	\$ 2,600,000
<b>Total Appropriations</b>	<b>\$ 346,507,378</b>	<b>\$ 340,677,401</b>	<b>\$ 352,930,969</b>	<b>\$ 343,100,267</b>	<b>\$ 394,106,124</b>	<b>\$ 51,005,857</b>

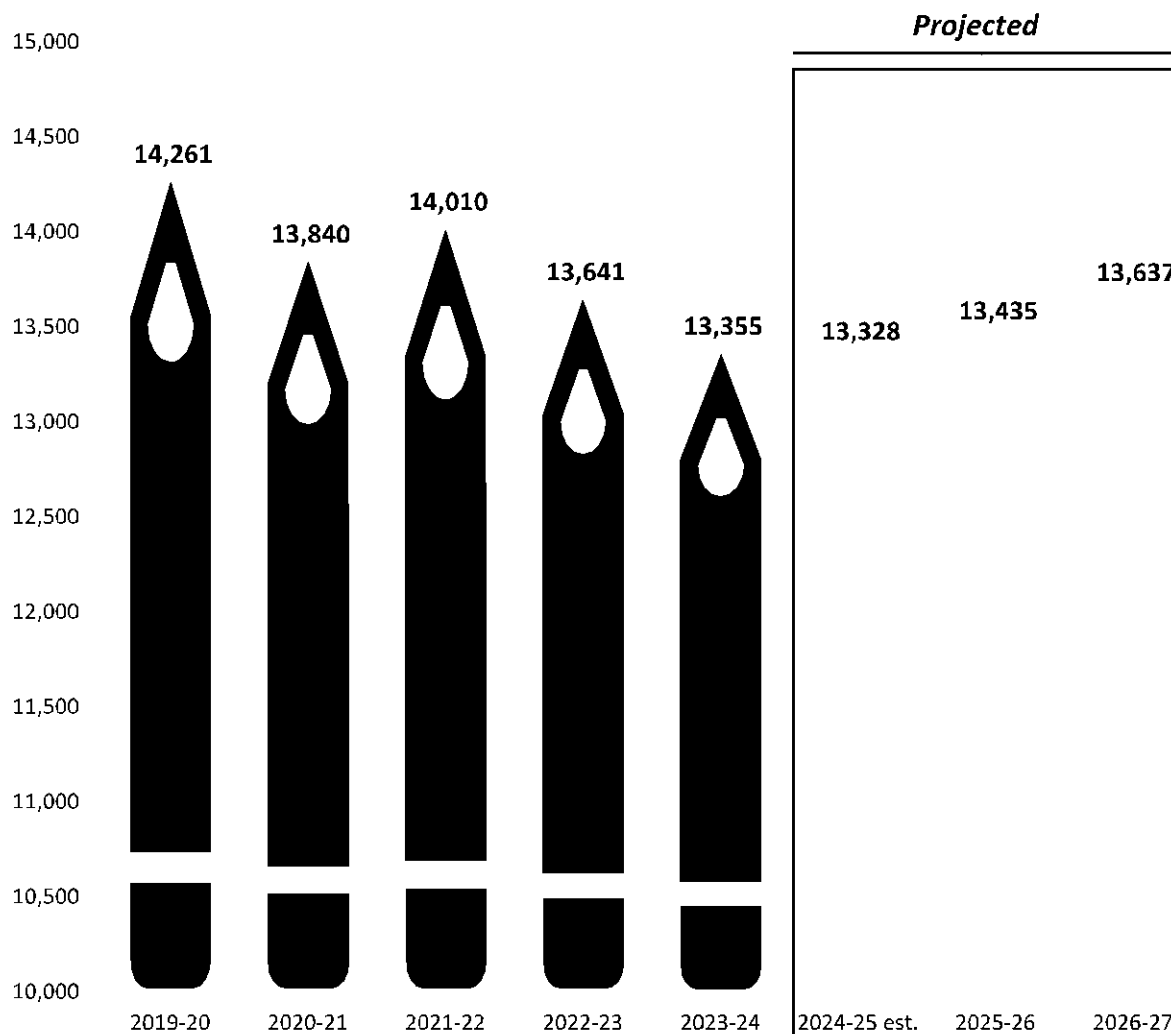
	FY 2024-25 Proposed Budget	FY 2025-26 Projection	FY 2025-26 Projection	FY 2025-26 Projection
<b>REVENUE</b>				
Governmental Fund Types				
General Fund	\$ 233,698,180	\$ 234,454,981	\$ 238,033,342	\$ 240,404,375
Special Revenue Funds				
200-Grants Fund	27,322,095	15,231,987	15,382,957	15,535,436
201:260-Student Activity Funds	2,080,000	2,100,000	2,100,000	2,100,000
275-Scholarship Fund	55,000	55,000	55,000	55,000
285-Major Maintenance Fund	11,870,000	11,500,000	11,400,000	11,400,000
291:294-Athletics Donation	125,000	125,000	125,000	125,000
Capital Projects Funds				
341-Capital Construction Fund	67,758,289	730,940	730,940	730,940
342-Special Building Fund	8,438,082	3,592,000	4,592,000	4,592,000
343-Music Reserve	45,000	45,000	45,000	45,000
344-Equipment Reserve	150,000	150,000	150,000	150,000
345-CTE Reserve	13,000	13,000	13,000	13,000
346-Technology Reserve	699,325	700,000	700,000	700,000
347-Property Insurance Reserve	525,000	-	-	-
Total Governmental Fund Types	\$ 352,778,971	\$ 34,242,927	\$ 35,293,897	\$ 35,446,376
Proprietary Fund Types				
Enterprise Funds				
500-Nutrition Services Fund	7,505,000	8,500,000	8,500,000	9,000,000
501-Tuition Preschool Fund	375,000	382,500	390,150	397,953
Total Proprietary Fund Types	\$ 7,880,000	\$ 8,882,500	\$ 8,890,150	\$ 9,397,953
Fiduciary Fund Types				
Trust Funds				
851-Health Incentive	1,180,000	1,680,000	1,680,000	1,680,000
852-Retention Incentive	1,250,000	1,750,000	1,750,000	1,700,000
Custodial Funds				
860-State Charter School Fund	3,150,000	3,150,000	3,150,000	3,150,000
Total Fiduciary Fund Types	\$ 5,580,000	\$ 6,580,000	\$ 6,580,000	\$ 6,530,000
<b>Total Revenues</b>	<b>\$ 366,238,971</b>	<b>\$ 284,160,408</b>	<b>\$ 288,797,389</b>	<b>\$ 291,778,704</b>
<b>APPROPRIATIONS</b>				
Governmental Fund Types				
General Fund	\$ 245,088,527	\$ 243,863,085	\$ 246,301,716	\$ 246,794,319
Special Revenue Funds				
200-Grants Fund	25,256,164	11,561,457	12,507,957	12,660,436
201:260-Student Activity Funds	2,300,000	2,300,000	2,300,000	2,300,000
275-Scholarship Fund	45,000	45,000	45,000	45,000
285-Major Maintenance Fund	15,000,000	17,000,000	17,000,000	12,000,000
291:294-Athletics Donation	3,162,156	3,000,000	3,000,000	3,000,000
Capital Projects Funds				
341-Capital Construction Fund	67,747,405	730,940	730,940	730,940
342-Special Building Fund	11,238,082	9,725,000	3,860,000	3,860,000
343-Music Reserve	80,000	-	-	-
344-Equipment Reserve	1,850,000	-	-	-
345-CTE Reserve	65,000	-	-	-
346-Technology Reserve	5,449,131	200,000	200,000	200,000
347-Property Insurance Reserve	1,006,109	-	-	-
Total Governmental Fund Types	\$ 378,287,574	\$ 10,655,940	\$ 4,790,940	\$ 4,790,940
Proprietary Fund Types				
Enterprise Funds				
500-Nutrition Services Fund	9,393,550	9,393,550	9,581,421	9,773,049
501-Tuition Preschool Fund	375,000	382,500	390,150	397,953
Total Proprietary Fund Types	\$ 9,768,550	\$ 9,776,050	\$ 9,971,571	\$ 10,171,002
Fiduciary Fund Types				
Trust Funds				
851-Health Incentive	1,500,000	1,540,500	1,617,525	1,746,927
852-Retention Incentive	1,400,000	1,950,000	1,950,000	1,950,000
Custodial Funds				
860-State Charter School Fund	3,150,000	3,150,000	3,150,000	3,150,000
Total Fiduciary Fund Types	\$ 6,050,000	\$ 6,640,500	\$ 6,717,525	\$ 6,846,927
<b>Total Appropriations</b>	<b>\$ 394,106,124</b>	<b>\$ 270,935,575</b>	<b>\$ 267,781,752</b>	<b>\$ 268,603,188</b>

## STUDENT ENROLLMENT – HISTORICAL AND PROJECTED

LCSD1's adopted budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number and type of students enrolled through Average Daily Membership (ADM).

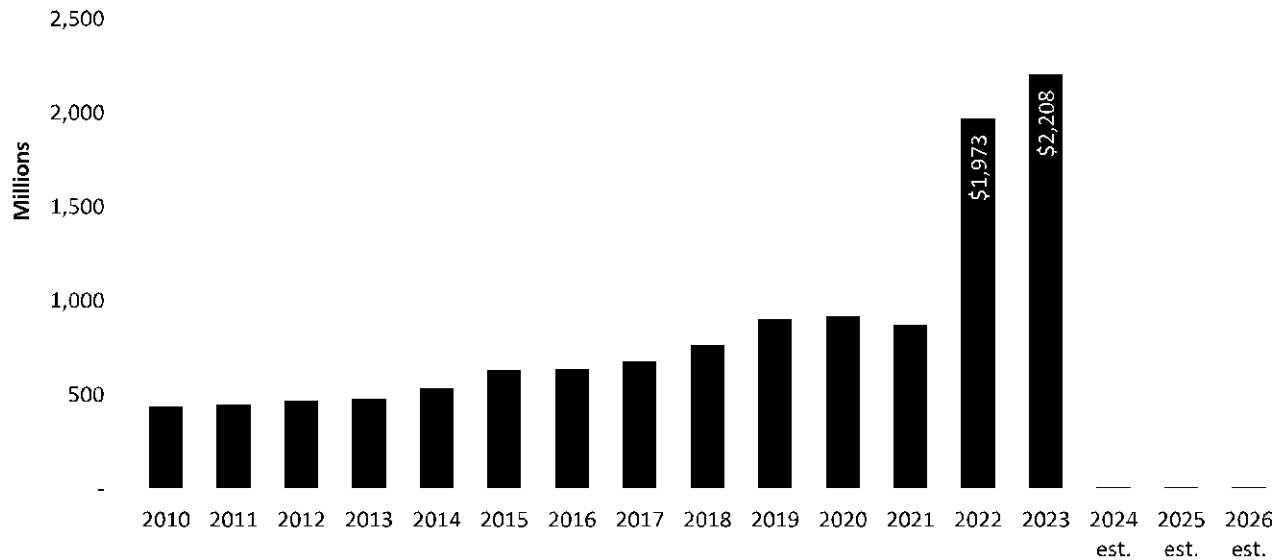
LCSD1's FY 2024-25 budget projection includes an enrollment decrease of 286 students from October of 2022. Student population is expected to increase as Wyoming's populations and economy grows. The following chart displays student population for five (5) years based on actual enrollment as of October 1, each year, and projected enrollment for three (3) years.

**LCSD1 Student Enrollment and Projections, School Years 2019-20 through 2026-27.**



Source: WDE684 October Enrollment Snapshot, LCSD1 Projections

## Historical LCSD1 Assessed Valuation (in millions), Collection Year 2010 through 2026



Source: Laramie County Assessor, LCSD1 Projections

## LCSD1 Ad Valorem Tax Collections, 2010 through 2027 Estimates.

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,183,147	\$2,872,583,597	25.00	6.00	1.00	\$73,429,109
2024 est.	2025 est.	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,235,865,818	\$2,956,041,730	25.00	6.00	1.00	\$74,595,299
2026 est.	2027 est.	\$2,285,392,656	\$2,961,953,813	25.00	6.00	1.00	\$75,915,922

Source: Laramie County Assessor, LCSD1 Financial Records and Projections

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The Organizational Section provides information on LCSD1's organizational and management structure as well as policies and procedures that govern the budget development process.

## DISTRICT PROFILE

Laramie County School District No. 1 (LCSD1) is a political subdivision of the State of Wyoming, a body corporate, and a unified school district providing educational services to those eligible students of Laramie County residing in the area for LCSD1, approximately the western half of Laramie County including the major city of Cheyenne, Wyoming.

LCSD1 is the largest K-12 public-school district in the State of Wyoming operating 26 city elementary schools, three rural elementary schools, three junior high schools, three high schools, one alternative high school, one virtual school and two external charter schools. LCSD1 serves the City of Cheyenne and neighboring communities with a population of approximately 88,000 covering 1,592 square miles in southeast Wyoming. Approximately 2,300 LCSD1 staff members support more than 14,000 students—working each and every day to ensure they receive a high-quality education in a safe and orderly environment inspiring them to become lifelong learners and responsible, productive citizens.

Public education funding in Wyoming relies on the sharing of resources between the 48 local public school districts and the State. The “Wyoming School Foundation Program” provides Wyoming’s local school districts with the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The School Foundation Program quantifies the level of funding available to each school district to provide the “basket” of educational goods and services to Wyoming children. The level of educational goods and services made available to a school district in the public K-12 system is expressed in terms of dollars or a Foundation Program “Guarantee.”

The Guarantee is primarily formula driven, using prototypical school configurations and enrollment counts measured by average daily membership (ADM). The formula specifies the majority of the necessary instructional and operating resources needed to deliver the basket of educational goods and services.

Wyoming’s primary approach to funding the School Foundation Program has been through property (ad valorem) taxation at the district, county and state level. Under the Wyoming Constitution, the Legislature *“shall make such further provision by taxation or otherwise, as with the income arising from the general school fund will create and maintain a thorough and efficient system of public schools, adequate to the proper instruction of all youth of the state.”*<sup>2</sup> With regards to financing the system of public schools, the Wyoming Supreme Court stated that the Legislature wields an *“apparent unlimited power”* under the state Constitution by taxation or otherwise to fund schools.<sup>3</sup>

The Guarantee, including reimbursements for special education, is distributed to school districts through both State and local dollars. Each school district is provided its Guarantee and the State is the guarantor of that level of funding. The School Foundation framework compares the amounts calculated or otherwise guaranteed to school districts to local revenue sources generated primarily through mandatory local property taxes assessed at the district and county level.<sup>4</sup> For most school districts, local resources are not sufficient to fund their Guarantee. These districts receive state aid funding referred to as “Entitlement” payments. In some instances, the local tax collections are sufficient to cover or exceed the Guarantee. A school district receiving local revenues in excess of its Guarantee is required to remit the excess to the State of Wyoming through a process known as “Recapture.” All recaptured funds are eventually redistributed to

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<sup>2</sup> Wyoming Constitution Article 7, Section 9.

<sup>3</sup> Washakie County School District No. 1 vs. Herschler, 1980.

<sup>4</sup> Wyoming law requires every school district to levy a specific number of mills for school operations. Local property valuations are assessed 31 mills (25 at the district and 6 at the county) to generate revenue for the current school year.



those districts receiving entitlement payments from the State. The local resource contribution level varies significantly district-to-district. School districts in mineral producing areas often generate a majority, if not all, of their Guarantee. As assessed valuations decline, lower district resources increase demands on the State to fund the Guarantee. Similarly, as assessed valuations increase, the State aid portion of the Guarantee decreases. Even small fluctuations in assessed valuations produce major swings in School Foundation Program resource allocations.

**LCSD1 Enrollment Trends—**

	2019-2020	2020-2021	2021-2022
School Year	14,261	13,840	14,010
Elementary/K-6	7,862	7,355	7,397
Secondary/7-12	6,399	6,485	6,613

**Students by Ethnicity—  
2021-2022**

Asian	0.9%	Black	2.3%
Hispanic	22.3%	American Indian or Alaska Native	.7%

Native Hawaiian or  
Pacific Islander .2%      White 68.3%  
2 or More Races 5.3%

*Due to federal reporting guidelines, students may be listed in multiple categories.*

**Daily Student Attendance Percentages—**

	2018-2019	2019-2020	2020-2021
Elementary	94.4%	96.1%	94.1%
Secondary	90.2%	93.3%	90.6%
District	93.4%	94.9%	92.5%

**Graduation Rates for the past three reporting years—**

2018-2019	2019-2020	2020-2021
81.6%	77.9%	80.3%

*Reported rates are comparisons of graduates to all exiters (dropouts + completers) from a 4-year cohort of students. Graduates are regular diploma recipients. Information does not include late graduates. Source: Wyo. Dept. of Education*

**2021 Graduates—849 (includes early, regular and summer graduates)****Fall Graduate Survey**

	2019	2020	2021
Employed	23%	21%	17%
Working & attending school	2%	33%	28%
Attending Laramie County Com College	27%	31%	25%
Other in-state community college	2%	1%	1%
Out-of-state community college	2%	1%	1%
In-state tech/voc school	2%	0%	1%
Attending University of Wyoming	22%	20%	15%
Out-of-state four-year college	8%	11%	8%
Military	6%	6%	6%

*\*Students are asked the fall after graduation what they were doing. Students may be counted in multiple categories.*

**ACT Composite Scores—**

	2018	2019	2020
District	19.5	19.8	19.4
State	19.5	19.5	19.0
National	21.8	20.7	20.3

*District & State reflect 11th-grade scores. National reflects graduating seniors' scores. \*2020 results are not reported because ACT was not state mandated due to the COVID-19 pandemic.*

**Percent of 2020 graduates meeting Hathaway Scholarship requirements for GPA & ACT**

*86.2% (includes honors, performance, opportunity and provisional opportunity levels)*

**WY-TOPP\* & PAWS/State Standards-Based Assessments—**

Proficient or advanced in English Language Arts—	2018	2019	2021
3rd Grade—			
District	48%	50%	50%
State	51%	55%	50%
4th Grade—			
District	46%	43%	47%
State	49%	49%	49%
5th Grade—			
District	57%	52%	50%
State	59%	56%	55%
6th Grade—			
District	56%	59%	60%
State	58%	61%	59%
7th Grade—			
District	45%	48%	48%
State	54%	59%	53%
8th Grade—			
District	54%	56%	56%
State	58%	61%	61%
9th Grade—			
District	36%	48%	37%
State	44%	53%	52%
10th Grade—			
District	49%	47%	42%
State	51%	53%	52%

Proficient or advanced in math—	2018	2019	2021
3rd Grade—			
District	41%	42%	41%
State	51%	54%	50%
4th Grade—			
District	39%	39%	42%
State	51%	53%	50%
5th Grade—			
District	45%	44%	41%
State	53%	55%	51%
6th Grade—			
District	49%	56%	49%
State	52%	55%	58%
7th Grade—			
District	43%	44%	42%
State	49%	52%	47%
8th Grade—			
District	42%	45%	45%
State	52%	55%	51%
9th Grade—			
District	32%	33%	35%
State	42%	40%	42%
10th Grade—			
District	41%	39%	37%
State	43%	45%	45%

*\*Due to the COVID-19 Pandemic, WY-TOPP was not administered in the Spring of 2020.*

## Student Average Daily Membership

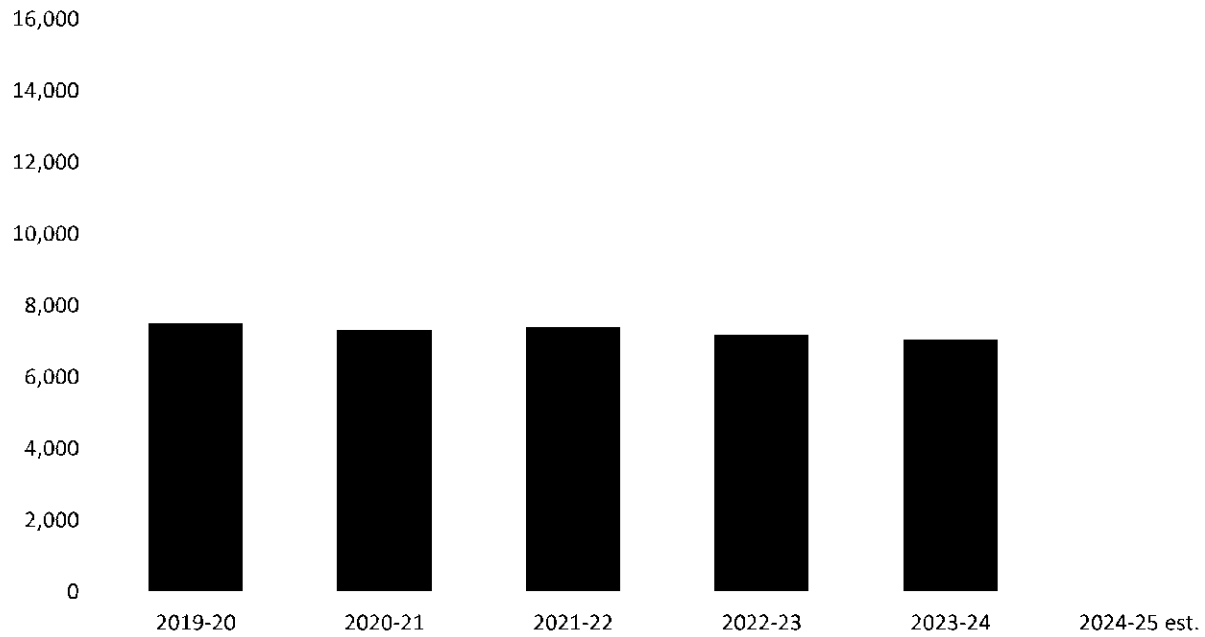
Grade	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
KG	1,045.700	1,046.035	989.619	1,032.228	980.584	923.612
01	1,032.083	1,060.576	974.028	1,031.802	1,028.419	954.084
02	1,063.712	1,003.527	1,004.555	956.442	1,014.300	1,034.291
03	1,117.955	1,061.938	988.641	1,020.506	947.342	976.503
04	1,115.536	1,158.601	1,011.129	997.517	1,029.983	925.142
05	1,147.794	1,125.553	1,100.726	1,040.710	987.448	1,011.926
06	1,105.360	1,139.143	1,084.367	1,097.857	1,018.102	954.741
<i>Elementary</i>	<b>7,628.140</b>	<b>7,595.373</b>	<b>7,153.065</b>	<b>7,177.062</b>	<b>7,006.178</b>	<b>6,780.299</b>
07	1,152.354	1,134.555	1,120.848	1,105.659	1,079.118	1,004.221
08	1,034.708	1,125.795	1,108.579	1,120.196	1,058.077	1,038.903
<i>Junior High</i>	<b>2,187.062</b>	<b>2,260.350</b>	<b>2,229.427</b>	<b>2,225.855</b>	<b>2,137.195</b>	<b>2,043.124</b>
09	1,166.207	1,150.160	1,225.578	1,254.638	1,250.257	1,177.054
10	1,011.019	1,024.576	989.031	1,076.268	1,019.051	1,038.800
11	811.559	885.944	895.194	861.999	861.575	827.218
12	707.148	730.366	706.609	789.790	639.862	693.272
<i>High School</i>	<b>3,695.933</b>	<b>3,791.046</b>	<b>3,816.412</b>	<b>3,982.695</b>	<b>3,770.745</b>	<b>3,736.344</b>
<b>Subtotal</b>	<b>13,511.135</b>	<b>13,646.769</b>	<b>13,198.904</b>	<b>13,385.612</b>	<b>12,914.118</b>	<b>12,559.767</b>
Charter Schools	230.604	272.717	260.530	278.384	290.330	332.515
<b>District Total</b>	<b>13,741.739</b>	<b>13,919.486</b>	<b>13,459.434</b>	<b>13,663.996</b>	<b>13,204.448</b>	<b>12,892.282</b>

<sup>1</sup>The State funding model allocates resources to school districts primarily on an ADM basis. The funding model utilizes the greater of the previous year's ADM or the district's three-year rolling average. Funding for FY 2024-25 is calculated using school-level ADM from 2023-24 ADM or an average of school years 2021-22, 2022-23 and 2023-24, whichever is greater. Source: WDE600 Attendance and Membership Report.

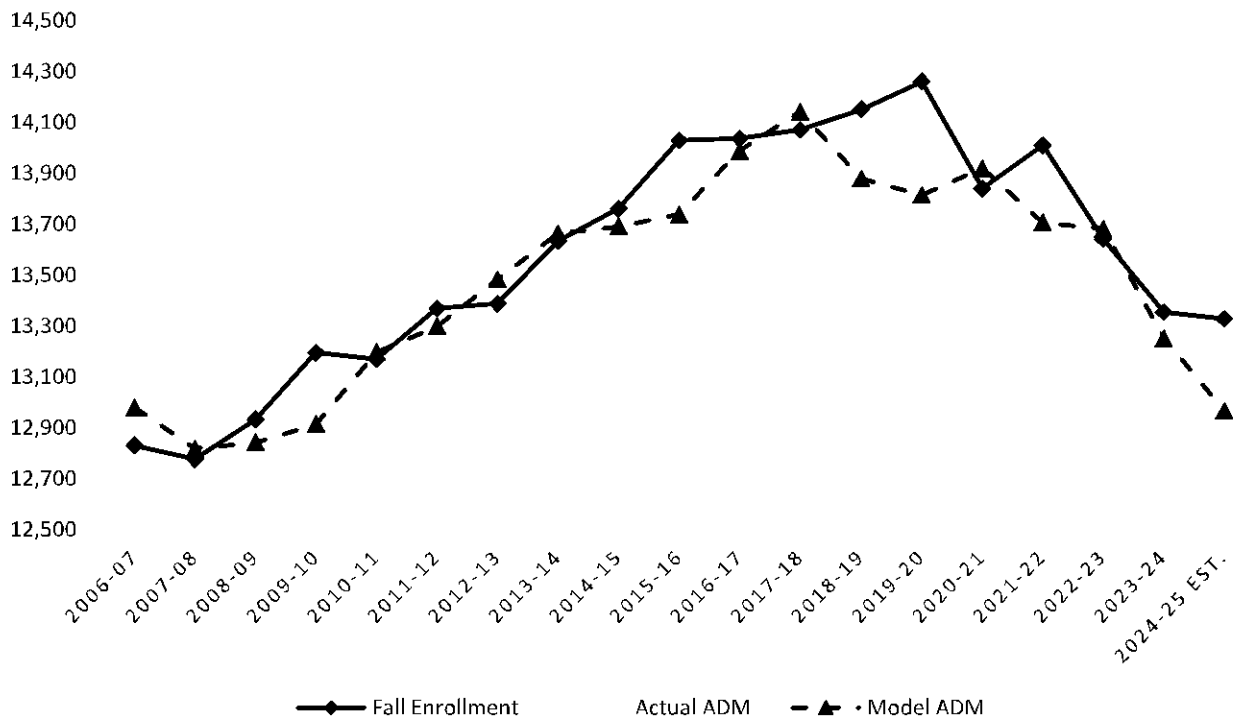
## 2023-24 ADM by School

Clawson	4,103
Willadsen	5,520
Miller	67,992
Deming	82,789
Lehart	88,389
Fairview	90,382
Hebard	111,954
PASS*	117,664
Gilchrist	123,012
Cole	143,601
Triumph	163,192
Buffalo Ridge	168,996
Jessup	211,343
Alta Vista	213,648
PODER*	214,851
Bain	227,383
Henderson	269,929
Goins	270,368
Arp	287,904
Baggs	294,747
Dildine	294,966
Rosman	298,565
Anderson	298,565
Hobbs	308,636
Freedom	309,026
Davis	317,593
Sunrise	322,627
Afflerbach	326,490
Saddle Ridge	353,730
Pioneer Park	367,765
Prairie Wind	442,097
Meadowlark	478,177
Johnson	599,015
McCormick	617,496
Carey	826,616
South	1,022,148
Central	1,178,762
East	1,372,243

**LCSD1 5-Year Enrollment History, 2018-19 through 2024-25.**



**LCSD1 Enrollment History, 2006-07 through 2024-25.**



Source: WDE600, WDE684, WDE100, LCSD1 Enrollment Data and Projections.

## BOARD OF TRUSTEES



**Tim Bolin,  
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Email: [tim.bolin@laramie1.org](mailto:tim.bolin@laramie1.org)



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Email: [christy.klaassen@laramie1.org](mailto:christy.klaassen@laramie1.org)



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**Brittany Ashby,  
Treasurer**

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**Brooke Humphrey,  
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**Susan Edgerton,  
Asst. Treasurer**

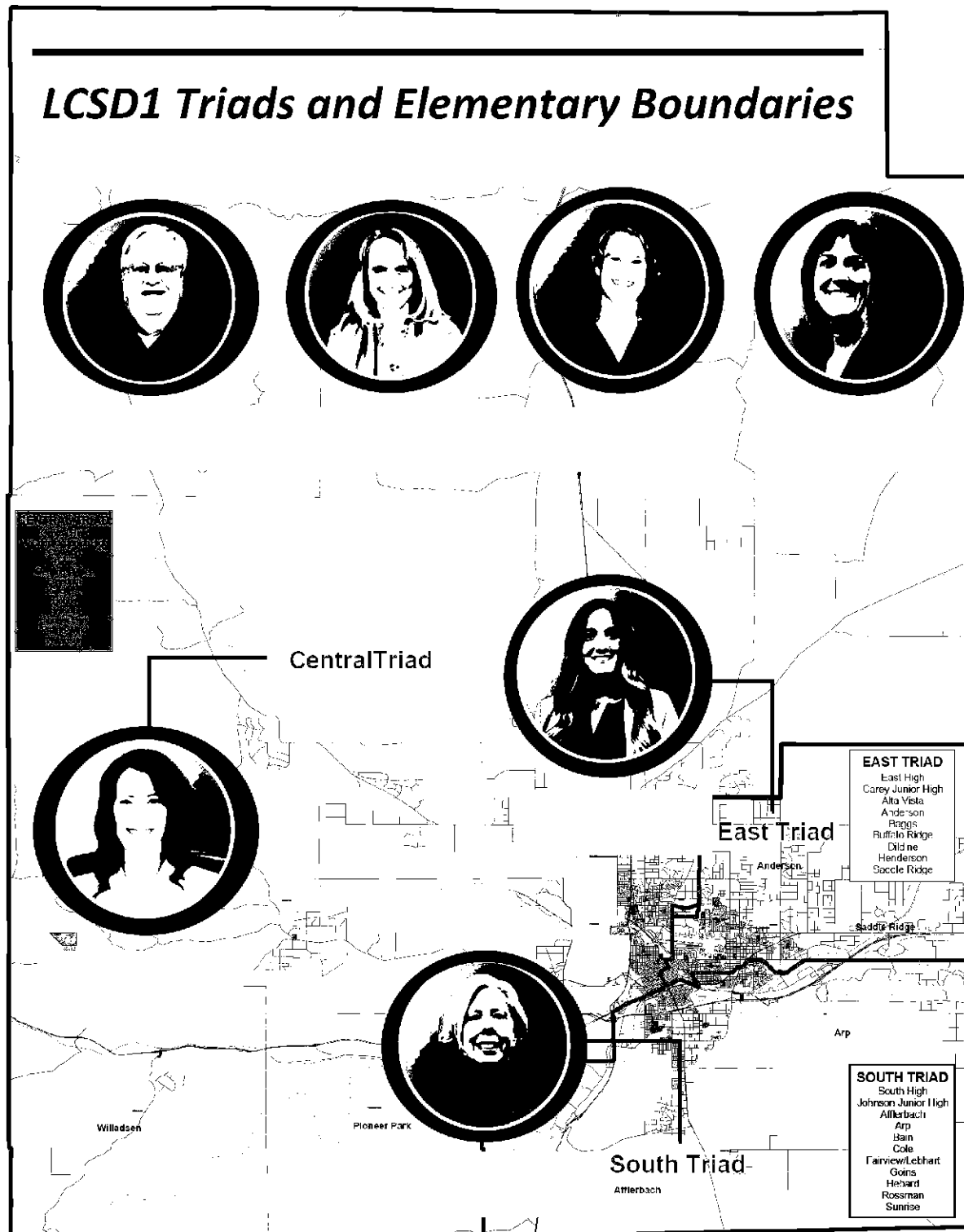
Email: [susan.edgerton@laramie1.org](mailto:susan.edgerton@laramie1.org)



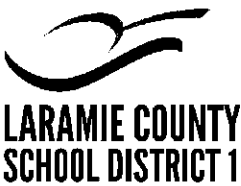
**Rene Hinkle,  
Trustee**

Email: [rene.hinkle@laramie1.org](mailto:rene.hinkle@laramie1.org)

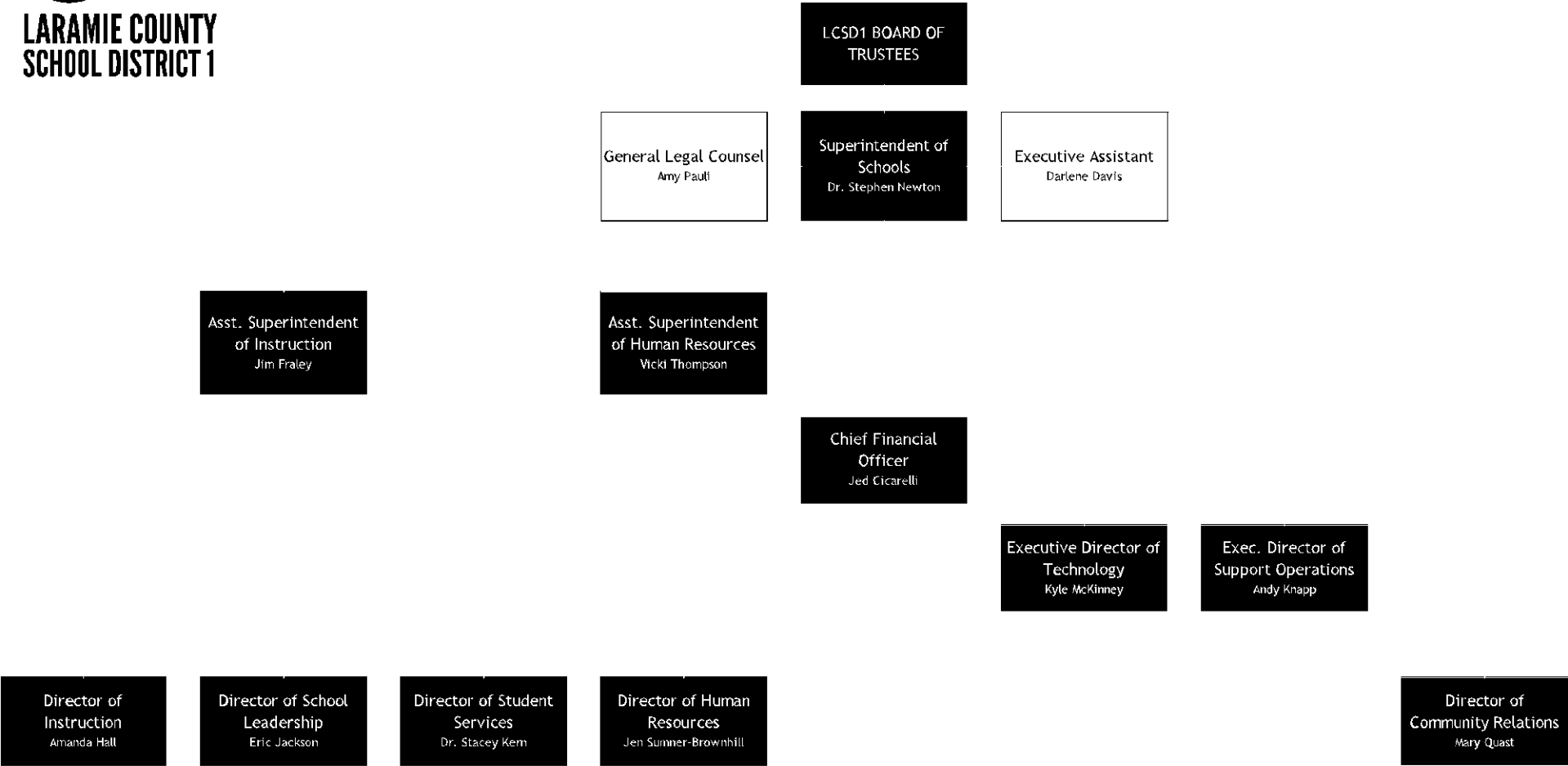
LCSD1's school reporting structure is organized into three geographical areas (Triads), which enable school-support teams to identify and address instructional needs throughout feeder schools while connecting communities with needed resources and services.



For more detailed map information visit LCSD1's website at: <https://www.laramie1.org/en-US/maps-9f0420cf/school-maps-and-boundaries-e0167d7e>



Laramie County School District No. 1  
Organization Chart  
July 2024



*Note: This organizational chart reflects administrative positions as of the budget adoption date.*

## SCHOOL ADMINISTRATION

## Central Triad

## Central High School

Principal .....	Karen Delbridge
Associate.....	Mike Maloney
Assistant .....	Nicholas Lamp
Assistant .....	Jeff Hatcliff
Athletic Director .....	Barry Ward

## McCormick Junior High School

Principal .....	Tina Troudt
Associate.....	Deandra Tygret
Assistant .....	Derek Peil
Athletic Director .....	Phillip Bennett

Clawson Elementary School ..... Kristin Cavallier

Coyote Ridge Elementary School ..... Chelsea Cox

Davis Elementary School ..... Mary Beth Emmons

Deming Elementary School ..... Sarah Lenhart

Freedom Elementary School ..... Chad Delbridge

Gilchrist Elementary School..... Kristin Cavallier

Hobbs Elementary School..... Rhonda Lobatos

Jessup Elementary School ..... Barbara Leiseth

Miller Elementary School ..... Sarah Lenhart

Pioneer Park Elementary School ..... Holly Burningham

Prairie Wind Elementary School..... Brian Aragon

Willadsen Elementary School ..... Kristin Cavallier

## East Triad

## East High School

Principal .....	Marc Kershner
Associate.....	David Haggerty
Assistant .....	Gina Hughes
Assistant .....	Evan Helenbolt
Athletic Director .....	Jerry Schlabs

## Carey Junior High School

Principal .....	Matt Schlagel
Assistant .....	Jessica Meyer
Assistant .....	Carrie Wynne
Athletic Director .....	Jeff Plamer

Alta Vista Elementary School..... Brook Yearsley

Anderson Elementary School ..... Sean Gorman

Baggs Elementary School ..... Brooke Cheney

Buffalo Ridge Elementary School ..... Liann Brenneman

Dildine Elementary School..... Keri Peacock

Henderson Elementary School ..... Karen Brooks-Lyons

Meadowlark Elementary School..... Don Brinkman  
 Assistant .....Magen Seeley-Marotz  
 Saddle Ridge Elementary School .....Valerie Kerschner

### South Triad

South High School  
 Principal..... Kerri Gentry  
 Associate..... Louis Sisemore  
 Assistant ..... Kristen Siegel  
 Assistant ..... Valeri Hudson  
 Athletic Director ..... Wendy Johnson  
 Johnson Junior High School  
 Principal..... Michaela Bradshaw  
 Associate..... Aaron Moon  
 Assistant .....Andre McIntyre  
 Afflerbach Elementary School ..... Craig Williams  
 Arp Elementary School .....Steven Loyd  
 Bain Elementary School.....Katie Montgomery  
 Cole Elementary School.....Matt Clay  
 Fairview Elementary School ..... Cara Ogirima  
 Goins Elementary School..... Josh Goehring  
 Hebard Elementary School ..... Liann Brenneman  
 Lebhart Elementary School ..... Cara Ogirima  
 Rossman Elementary School ..... Ian Brown  
 Sunrise Elementary School .....Jamie Soper  
 Triumph High School ..... Troy Lake

### CENTRAL ADMINISTRATION – SENIOR LEADERSHIP

Superintendent of Schools ..... Dr. Stephen Newton  
 Assistant Superintendent of Instruction ..... Jim Fraley  
 Assistant Superintendent of Human Resources.....Vicki Thompson  
 Chief Financial Officer..... Jed Cicarelli  
 Executive Director of Facilities .....Andy Knapp  
 Executive Director of Technology..... Kyle McKinney  
 Director of Community Relations..... Mary Quast  
 General Legal Counsel ..... Amy Pauli  
 Director of Human Resources ..... Jennifer Sumner-Brownhill  
 Director of School Leadership ..... Eric Jackson  
 Director of Instruction .....Amanda Hall  
 Assistant Director of Instruction .....Chuck Kern  
 Director of Special Services ..... Dr. Stacey Kern  
 Assistant Director of Special Services..... Tiffany Farner-Hirsch



## DISTRICT MISSION AND OBJECTIVES

The mission of Laramie County School District No. 1, in cooperation with students, parents, staff and the community, is to guarantee a high-quality education in a safe and orderly environment for all students, inspiring them to become lifelong learners and responsible, productive citizens. The following statement and core values support LCSD1's mission, vision and goals.

### THE MISSION OF LARAMIE COUNTY SCHOOL DISTRICT 1,

*in cooperation with students, parents, staff and the community, is to guarantee a high-quality education in a safe and orderly environment for all students, inspiring them to become lifelong learners and responsible, productive citizens.*

### VISION LARAMIE COUNTY SCHOOL DISTRICT 1 *is the premier district "of learners for learners" in the Rocky Mountain region where every student is successfully learning.*

### GOALS

#### STUDENTS WILL:

- achieve academic success
- graduate from high school
- be prepared for college & careers
- be responsible citizens

*We are a district of learners for learners.*

## CORE VALUES

### HIGH EXPECTATIONS

- We will ensure all students meet or exceed essential skill proficiency.
- We will measure success based on student learning.
- We will measure continuous learning for all staff and students.

### HUMAN CONNECTION

- We will model what we expect from others.
- We will treat all stakeholders with mutual respect and dignity.
- We will develop positive relationships with every student, parent and stakeholder.

### SHARED RESPONSIBILITY

- We will share responsibility for each student's learning with all stakeholders including students, parents, staff and community.

### MAXIMIZING LEARNING OPPORTUNITIES

- We will maximize learning by making data-driven decisions
  - to guide the implementation of scientifically researched best practice
  - to guide multiple learning opportunities

REVISED 2/23/07

### Fiscal Responsibility

LCSD1 will maintain a balanced budget while supporting academic excellence and expanding resources for students and staff. LCSD1 will ensure fiscal compliance with laws and regulations and maintaining fiduciary responsibility over district funds. LCSD1 will increase fiscal awareness among all stakeholders through training, communication and stakeholder engagement.

#### Strategies

- Engage the community to increase communication on district finances.
- Engage with legislators regarding impact of potential future law changes.
- Engage all stakeholders through website, meetings, informational training, correspondence, etc.
- Prepare ongoing budgets, forecasts and updates to support informed decisions and strategic planning.
- Engage with LCSD1 Budget Officers to ensure a balanced budget that is student-centered.



#### Action Steps

Through effective controls, LCSD1 will implement a sustainable planning and budgeting process using information supporting student performance using data to optimize resource allocation. Personnel allocations, representing LCSD1's primary resource, will be based on staffing analysis and ratios routed in best practices and input from administrators. New ERP system developments will allow LCSD1 to track how personnel are currently being allocated within the school district.

LCSD1 will work with key stakeholders to review resource allocation strategies and develop expenditure priorities guided by school and district goals. Define tradeoffs if needed to maintain a balanced budget. Through long-term planning, LCSD1 will work with key administrators to strengthen and further define a long-term capital needs plan.

Increase online resources with relevant financial information to inform all stakeholders. Examples: comprehensive budget documents, Annual Comprehensive Financial Reporting (ACFR), develop financial report card data, monthly financials, etc.

In coordination with the Communications Department, LCSD1 will create a communication platform to inform key community stakeholders on the District's current and future financial state. The plan will highlight new initiatives, revenue sources, and education programs, discuss financial challenges.

## DISTRICT STRATEGIC PLAN

In April of 2022, LCSD1 launched a new five-year strategic plan. LCSD1 understands the importance of input from the community, staff and students to improve the education of LCSD1 students. The District worked with stakeholders to pinpoint areas of focus for the strategic plan that focused on areas of opportunity. The Strategic Plan will serve as the district's guiding document for five years with a focus on three themes—Student Readiness, Community Engagement and Healthy Environment. The plan will allow the District to focus on outcomes and measures. Updates on the strategic plan, including an interactive dashboard, can be found on the Strategic Plan section of the LCSD1 website at [www.Laramie1.org](http://www.Laramie1.org).



APPROVED 4/18/22

## Strategic PLAN 2022–2027



**Student Readiness**

Prepare students for their future through an engaging and enduring education.

- Implement a detailed vision of high quality and engaging instruction. (1–3 years)
- Ensure every student has access and opportunity to meet or exceed their growth expectations in reading and math. (2–4 years)
- Stakeholders will understand and participate in comprehensive and seamless transition experiences. (1–3 years)
- Align curriculum and opportunities Pre-K–12 to build capacity to collaborate with every student and parent on aligning goals for post-secondary readiness. (3–5 years)



**Community Engagement**

Develop and nurture collaborative relationships with shared goals and responsibilities to promote LCSD1 and our greater community.

- Establish innovative, student-centered community partnerships that extend beyond education to promote all areas of student readiness. (1–3 years)
- Engage all stakeholders in the developmental progression of students through clearly defined milestones and appropriate support. (1–3 years)
- Create a team-based environment with all stakeholders to build a vibrant educational culture. (1–3 years)



**Healthy Environment**

Provide a physically and emotionally safe environment for all students, staff and stakeholders.

- Provide multi-tiered systems of support that foster the intellectual, physical, mental and social-emotional growth of each student. (1–3 years)
- Provide an environment that fosters the intellectual, physical, mental and social-emotional growth of all staff. (2–4 years)
- Provide exceptional facilities and system-wide operations for all stakeholders. (3–5 years)



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## FINANCIAL OVERVIEW

Wyoming school districts are required by W.S. 16-4-120 to maintain their accounting records in accordance with generally accepted accounting principles through a uniform chart of accounts prescribed by the Wyoming Department of Education (WDE). LCSD1 reports expenditures using a fund accounting system to separate the reporting for each of the several subparts of the District's finances. LCSD1's General Fund accounts for the main financial resources of the school district. The General Fund acts as the primary operating fund and receives most of the operating revenues supporting the Education Resource Block Grant Funding Model ("funding model"). Resources required to be assigned for other purposes are maintained in more specialized funds such as Special Revenue (restricted state and federal grants), Capital Construction and Trust Funds.

The FY 2024-25 budget is comprised of six (6) funding categories: General Fund, Special Revenue Fund (comprised of restricted grants, student activity, employee wellness and scholarship funds, Major Maintenance Fund), Capital Projects Fund (comprised of Capital Construction and Special Building Fund), Enterprise Funds (Nutrition Services and Preschool Fund), Trust Funds and Custodial Funds. Expenditures are classified by specific cost or function categories that describe the activity for which a service or object is acquired. These functions are classified into six broad categories: Instruction, Instructional Support, General Support, Non-Instructional Services, Capital Facility Acquisition and Construction Services and Other Uses. LCSD1 appropriates the expenditure budget at the major function level; however, actual expenditures for each function category are recorded to specific sub-functions such as elementary instruction, middle school instruction, senior high instruction, administration, transportation, etc. The table below describes the six (6) function categories available for budget and expenditure reporting.

Function Series	Function Title	Description
1xxx	Instruction	Activities dealing directly with the interaction between teachers and students. Instruction programs include all curricular activities, special instruction, student activities, career technical education, distance learning, etc.
2xxx	Instructional Support	Activities and services of technical and specialist personnel to facilitate and enhance individual, group or class instruction and to assist the instructional staff of the school district. Costs include student guidance and counseling services, social work, health services, and other support services.
3xxx	General Support	Activities concerned with operating the school district. Includes costs for central administration, school administration, transportation services, technology services, business services, facility maintenance, etc.
4xxx	Non-Instructional Services	Activities concerned with providing non-instructional services to students, staff or the community. Costs consist primarily of food service operations but may also include other enterprise operations and community support. <i>Note: Most non-instructional services are for food service operations reported in LCSD1's Enterprise/Food Service Fund.</i>
5xxx	Facilities Acquisition and Construction Services	Activities concerned with acquiring land and buildings, remodeling buildings; constructing buildings and additions, building service systems and other site improvements. <i>Note: Most facility construction costs are reported in LCSD1's Capital Construction and Special Building Funds.</i>
6xxx	Other Uses	Transfers and miscellaneous costs such as debt service and payments to other governmental units. <i>Note: LCSD1 currently has no bonded debt.</i>

Each function is broken down further by the object that describes the service or commodity obtained such as personnel costs, supplies, operating expenses, equipment, etc. The object of expenditure is used to classify the types of goods and services the school district purchases in the course of providing educational services. As with the function component, the object of expenditure may be classified at different levels of detail. At the most general level, expenditures can be classified by major object. There are seven (7) major object categories.

### Expenditure Object Categories

Object Series	Object Title	Description
1xx	Salaries	Amounts paid to both permanent and temporary school district employees, including classified, professional and certified staff.
2xx	Employee Benefits	Amounts paid by the school district on behalf of employees including social security contributions, retirement contributions, group insurance premiums, worker's compensation, unemployment, tuition reimbursement and other fringe benefit payments.
3xx	Purchased Services	Amounts paid for services rendered by personnel who are not on the payroll of the school district and other services which the District may purchase. Costs include contract services, travel, isolation payments, advertising, tuition, insurance, etc.
4xx	Supplies and Materials	Material expendable items including operating supplies, software, non-capitalized equipment, textbooks, expenditures for energy and utilities, etc.
5xx	Capital Outlay	Expenditures for capitalized fixed assets such as land, buildings, equipment, machinery, vehicles, etc.
6xx	Other Objects	Amounts paid for goods and services not classified in other object categories. Expenditures include principal and interest payments, judgements, indirect costs, dues and fees.
7xx	Other Uses of Funds	Miscellaneous transactions for debt service and fund transfers. <i>Note: Includes fund transfers to meet post-employment benefit obligations and charter school funding allocations through the State's funding model.</i>

### State Funding for Education

Public education funding in Wyoming relies on the sharing of resources between local public school districts and the State. The Wyoming School Foundation Program provides school districts with the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The School Foundation Program quantifies the level of funding available to each school district to provide the "basket" of educational goods and services to Wyoming children. The level of educational goods and services made available to a school district in the public K-12 system is expressed in terms of dollars or a Foundation Program "Guarantee."

The School Foundation Program framework compares the amounts guaranteed to school districts through the funding model to local revenue sources generated primarily through local ad valorem (property) taxes assessed at the district- and county- level. School districts receiving local revenues in excess of their guarantee rebate the excess to the state of Wyoming through a process known as recapture. All recaptured

funds are deposited into the School Foundation Program Account and are eventually redistributed to those districts receiving entitlement payments from the State. As assessed valuations decline, lower district resources increase demands on the State to fund the guarantee. Similarly, as assessed valuations increase, the State aid portion of the guarantee decreases. Even small fluctuations in assessed valuations produce major swings in School Foundation Program resource allocations.

#### Local Resource Components

Local school district resources are accounted for in two categories: 1) property taxes anticipated to be collected in the current year, and 2) miscellaneous revenues actually collected in the prior year. Statewide, property tax revenue comprises approximately 87 percent of local resources, while only 13 percent consists of miscellaneous amounts already received.

#### Property Taxes Collected in the Current Year

Wyoming law requires every school district to levy a specific number of mills for school operations. Local property valuations are assessed 31 mills (25 at the district and 6 at the county) to generate revenue for the current school year. Anticipated tax collections are based on the assessed valuation of the property certified on August 10 of each year under W.S. 39-11-102.1(c)(v). Tax payments are collected by county treasurers and distributed to school districts typically in November/December and May/June. For counties with multiple school districts like LCSD1, the 6-mill levy is allocated on each district's share of countywide average daily membership for the previous year.

In certain instances, the amount of revenue collected for property taxes can be less or more than what was estimated for entitlement or recapture payments. These fluctuations can be a result of valuation changes after the certification date, abatements, delinquent, and/or protested taxes. To ensure school districts receive the proper level of resources, W.S. 21-13-313(d) requires amounts estimated for the prior year's Foundation payment be compared to actual tax collections reported by school districts and county treasurers. If the reported revenues are less than the amounts previously estimated, the tax shortfall is made up by the State through a tax shortfall grant to the school district on or before October 15 in the current year. If the reported revenues are greater than the previous year's estimate, the excess will count as a local resource in the current school year. For many school districts, tax excess and shortfall adjustments are relatively minor. School districts with large mineral production operations may experience a larger impact due to non-payment of taxes or bankruptcies.

#### Prior Year Revenue Actually Collected

Most, but not all, of remaining local revenue is counted towards a school district's funding model guarantee. After adjustments for excess tax collections and cash reserves, the total of miscellaneous amounts counted towards the funding model are relatively small. The various sources of local school district revenues that count towards the Model guarantee are included below:

- Taylor Grazing Act funds
- Railroad car company taxes
- Motor vehicle fees
- Fines and forfeitures
- Forest Reserve funds
- Tuition payments
  - Special education

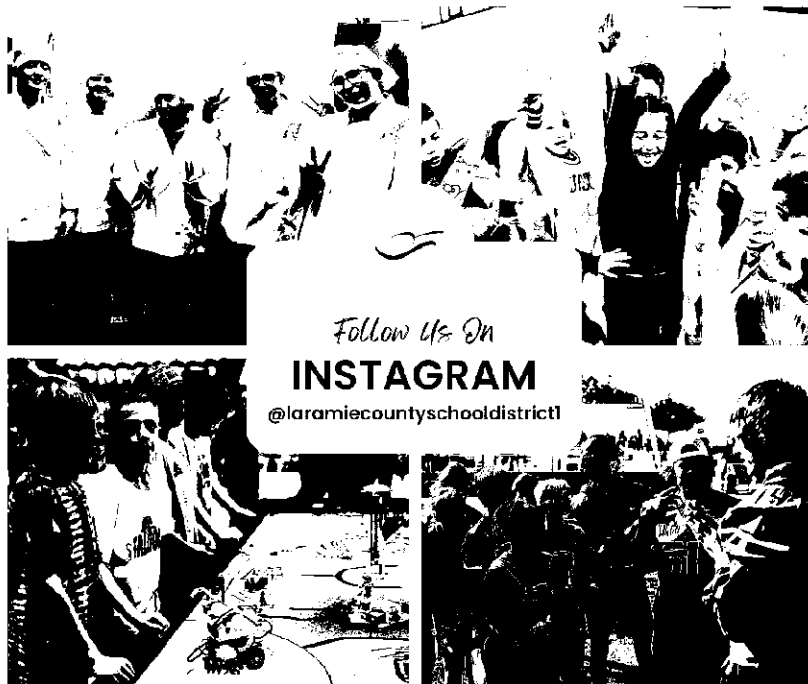
- From non-unified districts
- From out-of-state school districts
- Penalties and interest on delinquent taxes
- Cash reserves in excess of the statutory limitation
- Sale of real or personal property which was not owned prior to July 1, 1997
- 25- and 6-mill collections in excess of the prior year's estimates

#### Local Resource Exclusions

School districts may also receive revenue that is not considered part of funding allocations. These additional revenues are in the form of transfers, additional state and federal funding and exclusions outside of the School Foundation Program. The remaining local resource exclusions are relatively minor and include Impact Aid payments, student activity income, transportation fees and interest earned on school district funds.

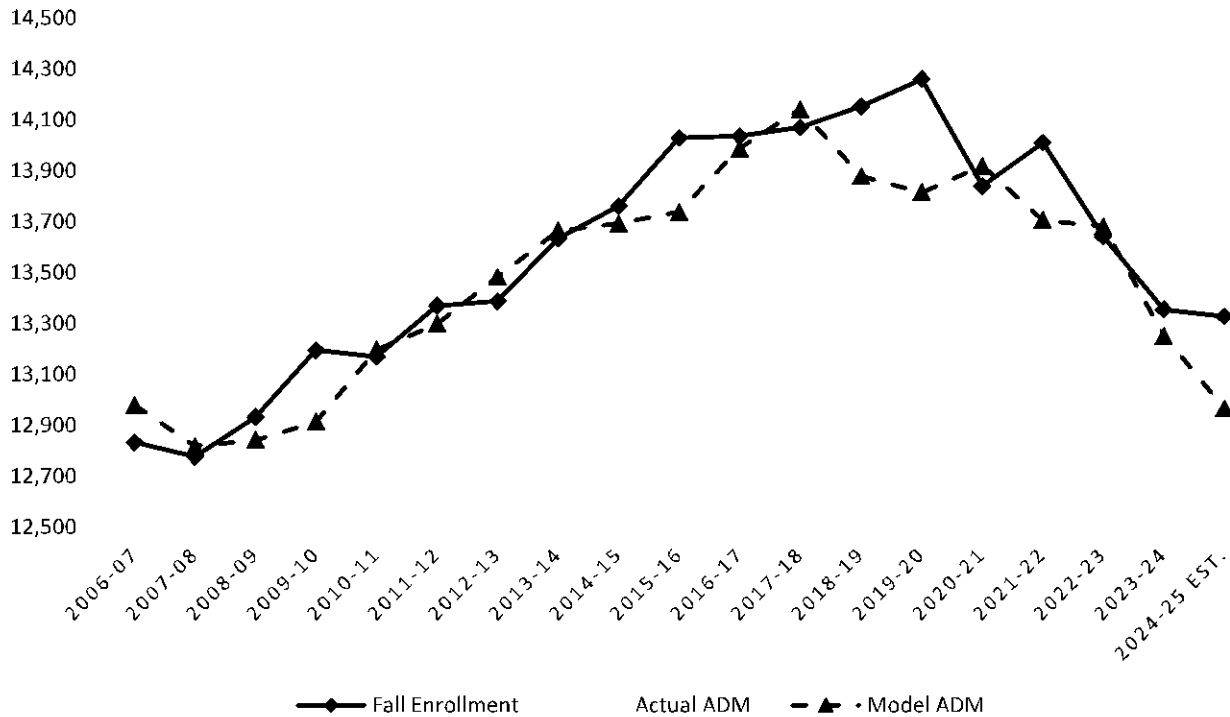
#### **Student Enrollment and Average Daily Membership**

Funding model resources are allocated to schools primarily based on average daily membership (ADM). In accordance with W.S. 21-13-309(m)(iv), the funding model generates resources based upon the configuration of grades and ADM for the immediately preceding school year. The funding model utilizes the greater of the previous year's ADM or the three-year average calculated at the district-level. Funding for the new fiscal year (FY 2024-25) will be determined using the greater of ADM from the 2023-24 school year or an average of 2021-22, 2022-23 and 2023-24.



Enrollment counts measure the number of students enrolled on a single day snapshot, whereas membership is the inclusion of a student in a school's student accounting records for all or part of a day when the school is regularly in session, whether the student is physically in attendance or absent. During the COVID-19 Pandemic, LCSD1's October enrollment declined by 421 students. School year 2021-22 rebounded with an increase of 170 students followed by another decrease of 369 students. Figure 2 on the following page provides a summary of student counts from 2006-07 through 2022-23.

## Student Enrollment and Average Daily Membership, FY 2006-07 through 2023-24.



Source: WDE600 Average Daily Membership Report; Statewide Payment Models

Note: Model ADM includes charter school adjustments pursuant to W.S. 21-3-314.

The Guarantee is primarily formula driven, using prototypical school configurations and enrollment counts measured by ADM.<sup>5</sup> The formula specifies the majority of the necessary instructional and operating resources needed to deliver the basket of educational goods and services. Certain funding model components are adjusted on an annual basis to address year-to-year fluctuations. These adjustments are made through separate formulas under which LCSD1 may receive more or less funds depending on the circumstances of the adjustment. The Guarantee's funding is derived in three broad categories:

## Components of the School Foundation Guarantee

1) School-Level Resources

2) District-Level Resources

3) Reimbursable Expenditures

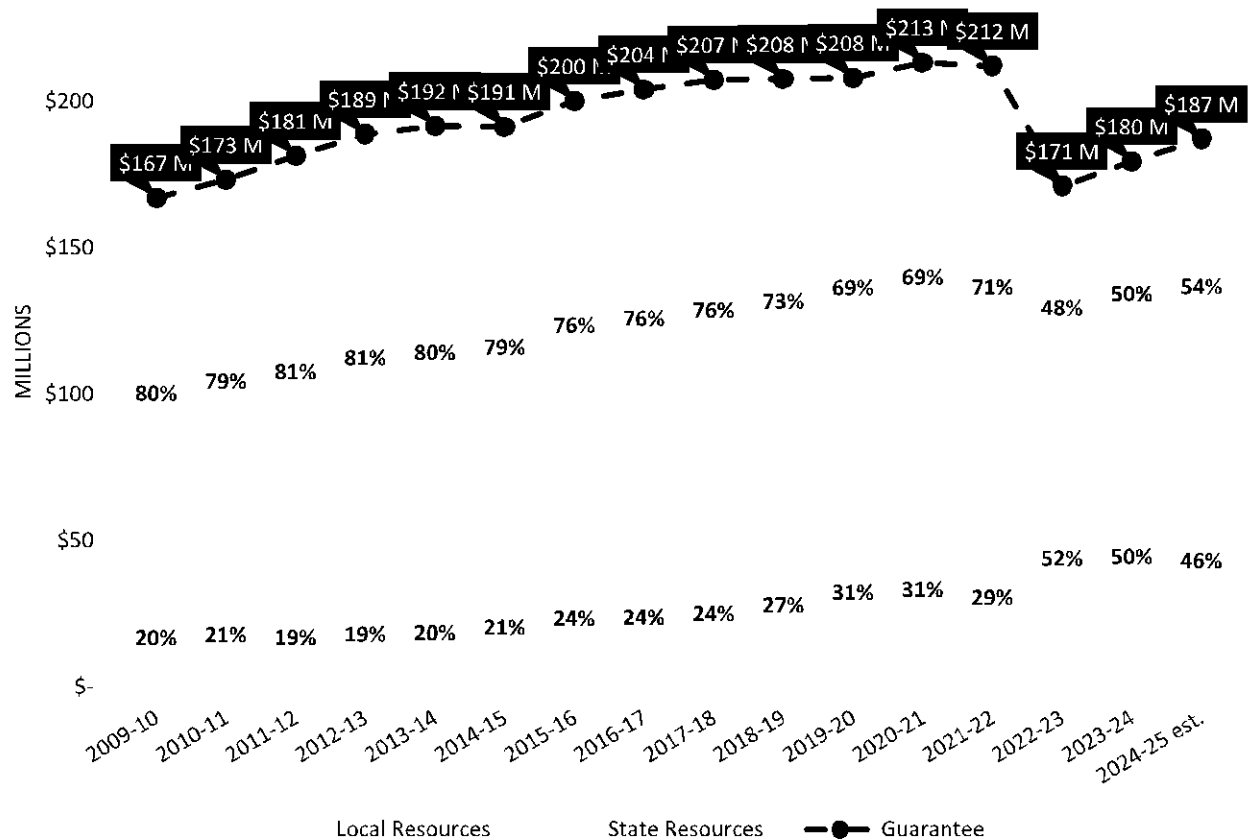
Foundation  
Guarantee

<sup>5</sup> Additional information on the Wyoming Education Resource Block Grant Funding Model can be found on the Wyoming Legislative Service website at <https://www.wyoleg.gov/StateFinances/SchoolFinance>.



The Guarantee is distributed to LCSD1 through both state and local dollars. The local resource contribution level varies year-to-year based on assessed valuations and other local revenue. As assessed valuations decline, lower district revenues increase demands on the State to fund the Guarantee. Similarly, as assessed valuations increase, the State aid portion of the Guarantee decreases. Even small fluctuations in assessed valuations produce major swings in resource allocations. For LCSD1, local resources are not sufficient to fund the Guarantee. The District receives state aid funding referred to as “Entitlement” payments. LCSD1’s FY 2024-25 local revenue resources are projected to generate \$86,693,110 (46%) of the District’s Guarantee (\$187,167,017). The State contributes the remaining \$100,473,907 (54%) of the Guarantee, through entitlement payments. Figure 4 provides a historical summary of LCSD1’s Guarantee and the proportion funded through local and state funds.

LCSD1 Guarantee – State and Local Resources, FY 2009-10 through 2024-25 est.



Note: Special Education Funding was removed from the Guarantee in FY 2022-23 and is now funded as a separate component outside of the block grant. Source: Statewide Payment Models

### General Fund Cash Reserves

Wyoming school districts are allowed to maintain a General Fund operating balance, or cash reserve amount, not to exceed 15 percent of the district’s computed Foundation Program guarantee.<sup>6</sup> District cash reserve amounts are reviewed annually by the WDE pursuant to W.S. 21-13-313(e). As part of the review process, the WDE calculates the amount of each district’s cash reserves that exceed the 15 percent

<sup>6</sup> HB0030 of the 2022 Budget Session temporarily increases the limit of school district cash reserves from 15% to 30% for FY 2022 through 2026. Reserves in excess of 15% will be accounted for separately and may not be used for capital construction.

limitation imposed by statute. Cash reserves, less amounts legally obligated or restricted by law, in excess of 15 percent are considered local revenues for purposes of entitlement and recapture calculations. The classification of excess cash reserves as local resources effectually reduces State payments to entitlement districts or increases the amount due to the State for recapture districts. The Government Finance Officers Association recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular operating expenditures.

The term “operating balance and cash reserves” is defined under W.S. 21-13-309 to mean “...those financial resources of the district which are not encumbered by the district board of trustees for expenditure to meet an existing legal obligation or otherwise restricted by law or regulation for expenditure on specific educational programs.” WDE Rules and Regulations Chapter 8, Section 16(a) further clarifies that a school district's operating balance and cash reserves, “... includes all district general fund financial resources computed in accordance with Generally Accepted Accounting Principles as of the end of the fiscal year which are not legally obligated or otherwise restricted by law or regulation for expenditure on specific educational programs or facilities. Thus, a school district's Committed, Assigned and Unassigned end-of-year general-fund fund balance as reported in the district's audited financial statements will normally be considered to be its operating balance and cash reserves for that year.”<sup>7</sup>

### Fund Balance Classifications

Fund Balance Classification	Description	Cash Reserve Determinations (W.S. 21-13-313(c))
<i>Nonspendable</i>	Not in spendable form; legally or contractually required to remain intact.	<b>Restricted</b> <i>Excluded from Cash Reserve Calculation</i>
<i>Restricted</i>	Amounts subject to externally imposed and legally enforceable constraints; constitutional provisions or enabling legislation.	
<i>Committed</i>	Internal constraints self-imposed by formal action of the government's highest level of decision-making authority.	<b>Unrestricted</b> <i>Included in Cash Reserve Calculation</i>
<i>Assigned</i>	Amounts intended to be used for specific purposes; assignments may be established either by the governing body or by a designee of the governing body.	
<i>Unassigned</i>	Residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.	

<sup>7</sup> LCSD1's audited financial statements can be found at <https://www.laramie1.org/en-US/finance-accounting-003ba547>

The unrestricted fund balance used for cash reserve computations represents amounts that do not meet the GASB classification of legally restricted. Amounts included within the unrestricted fund balance may be designated for specific purposes but can be redeployed by the Board or official authorized by the governing board.

#### Cash Reserve Exclusions

Before LCSD1's unrestricted general fund balance is applied to the 15 percent limitation test, current law requires additional exclusions to be removed from the calculation. These additional exclusions are summarized below. The total of these exclusions is removed from the unrestricted fund balance to determine the amount subject to the reserve limit.

##### *Protested Tax Revenues*

Revenues from settlements of protested taxes are excluded for one year following the fiscal year the revenue is received by the school district. Protested tax revenues are required to be verified in writing and certified by the county treasurer to be excluded from the cash reserve calculation. These amounts can vary significantly from year-to-year and represent the smallest exclusion category.

##### *Impact Aid*

Impact Aid is a federal program formed to help supplement the lost tax base or revenue to school districts imposed upon by federal property. The Impact Aid program provides payments in lieu of taxes to school districts that have large parcels of federal lands. These federal lands include Indian trust or treaty land, low rent housing projects, military bases, or other federally owned parcels of land. These funds are unrestricted and commonly used as operating funds.

##### *Pre-1997 Cash Reserves*

In accordance with W.S. 21-13-313(e), cash reserves for fiscal year ending June 30, 1997 are excluded from cash reserve calculations until fully expended by the school district. Because pre-1997 cash reserve amounts are not accounted for separately in school district audited financial statements, the previous year's balance is carried forward to the following year for calculation purposes. Pre-1997 amounts are reduced only when a district's fiscal year ending cash reserve amount falls below the amount carried forward from the previous year.

##### *1999 Half-Day Kindergarten Error*

Funding for the 1998-99 school year contained an error in the ADM calculation for kindergarten students. Wyoming school districts were underfunded in varying amounts totaling \$13.9 million for the state. A one-time appropriation was allocated to school districts to fully fund the amount of the error. This amount was required to be excluded from cash reserves calculations and is included in the aggregate amount for the pre-1997 cash reserves.

#### **Special Reserve Fund**

W.S. 21-13-504 authorizes school districts to create an additional Special Reserve Fund transferring up to 10 percent of the total amount budgeted for each year. LCSD1's Special Reserve Fund is reported as the "Special Building Fund" as a component within the Capital Construction fund. LCSD1's Special Building Fund originated from the sale of property owned prior to the 1997 *Campbell I* decision and excess or delinquent

tax collections for bonded debt. When a bond issue was paid off, the School Board designated those funds to the Special Building Fund for future capital needs.

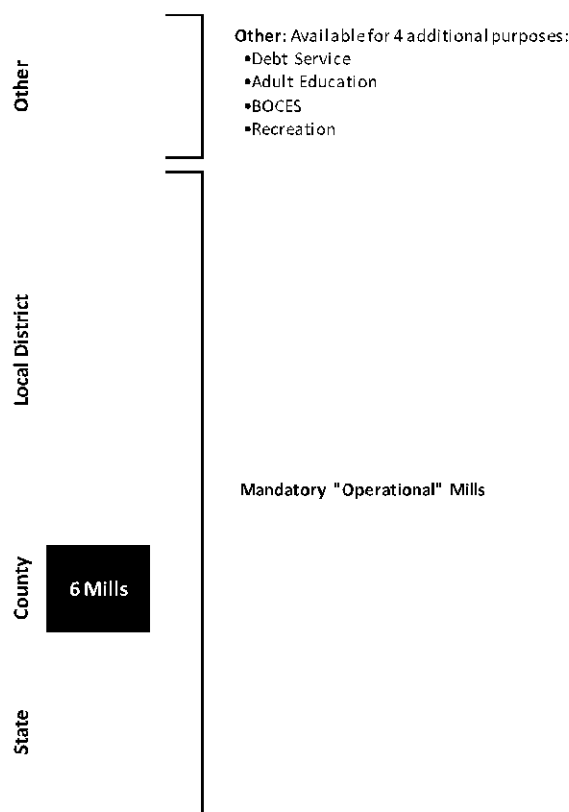
The Special Reserve Fund is necessary to facilitate the eventual purchase of costly capital outlay for different purposes at a level that supports district long-range goals. The Special Reserve Fund provides a mechanism to accumulate sufficient funds to make future purchases without borrowing or diverting existing program budgets. This approach has also allowed LCSD1 to cash flow large capital construction projects until reimbursement is received from the State. The Special Building Fund is necessary to address expected costs for large purchases and meet the needs not covered by existing funding sources or the SFD. Through prudent fiscal management, LCSD1 has been able to plan and save for land purchases, technology purchases, student equipment, new school openings, facility components, and in some instances enhancements for school facilities. General Fund transfers to the Special Building Fund represent less than 1.5 percent of LCSD1's total school foundation guarantee from 2004-05 through 2020-21, well below the statutory 10 percent limit.

### School District Mill Levies for Operations

By far, the largest *local* contribution to the guarantee is through ad valorem (property) taxes received in the current year. Wyoming law requires every school district to levy a specific number of mills for school operations.<sup>8</sup> Local property valuations are assessed 31 mills (25 at the district and 6 at the county) to generate revenue for the current school year. School Foundation payments are based on the assessed valuation of the property certified through the State Board of Equalization on August 10 of each year under W.S. 39-11-102.1(c)(v).<sup>9</sup> An additional 12-mill State school tax is collected by county treasurers and forwarded to the state for deposit in the School Foundation Program Account.

These property tax levies are in general designed to support ordinary K-12 school operations and do not include additional special school district tax levies for programs such as debt service, boards of cooperative educational services, recreation districts or adult education. The table on the following page provides a summary of property tax levies supporting general school operations under current law.

### School District Mill Levies



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<sup>8</sup> A mill levy is the number of dollars in taxes that a property owner must pay for every \$1,000 of assessed value. Tax amounts are derived by multiplying the assessed value of the property by the amount of the mill levy that applies for the location of the property. One mill is equivalent to \$.001 or 1/1000 of a dollar.

<sup>9</sup> School Foundation Payments are adjusted in accordance with W.S. 21-13-313(d) for excess tax collections or shortfalls to ensure districts receive the proper level of resources.

## Mandatory School District Operating Mills

Public School Mill Levy	Description	
<b>25 Mills</b> W.S. 21-13-102(a)	Each school district is required annually to levy 25-mills for school district purposes. The amount of revenue to be received in the current year is counted as a local resource.	<b>Local Tax Revenue</b> <i>County Treasurer distributes funds to local school districts.</i>
<b>6 Mills</b> W.S. 21-13-201	Each county is required to levy an annual 6-mill school tax. The amount of revenue to be received in the current year is counted as a local resource. In counties with more than one district, each district's share is based on its proportion of countywide ADM from the previous year.	
<b>12 Mills</b> W.S. 21-13-303	For the support of the public elementary and secondary schools, a 12-mill school tax is levied on the assessed valuation of property within the state. <sup>10</sup>	<b>State Tax Revenue</b> <i>County Treasurer forwards funds to the WDE for deposit into the School Foundation Program Account</i>

## Optional School District Mill Levies for Additional Programs

School districts also have access to additional mill levies for education-related programs which, while not technically part of the Foundation Program, are levied under the authority of the local school district. Unlike the mandatory mills levied for school operations, these mills can be levied at the discretion of the local board of trustees or through approval by district voters. Proceeds from additional mills are restricted to specific programs authorized by statute such as debt service, boards of cooperative educational services, recreation purposes or adult education. Table 6 provides a summary of additional property tax levies available to school districts under current law.

Prior to the creation of the School Facilities Division and the School Facilities Commission, the funding for capital construction came from two sources; the issuance of school district bonds supported by local mill levies and through a direct appropriation from the Legislature. The legislative appropriation was dependent on the assessed valuation of the school district. Because of school finance reform stemming from the *Campbell* cases, the financial responsibility for major maintenance and capital construction has moved to the State and is no longer primarily placed on school districts. Current law continues to allow a school district to exercise its authority to raise revenues for capital construction or enhancements through the sale of local bonds.<sup>11</sup> LCSD1 currently has no outstanding bonds and therefore does not levy for bonded debt.

<sup>10</sup> Wyoming Constitution Article 15, Section 15 was amended during the 1981 General Session and ratified by a vote of the people on November 2, 1982, to change the statewide mill levy from 6 to 12 mills and the county mill levy was reduced in statute from 12 to 6. This was in response to the *Washakie* case.

<sup>11</sup> A school district's bonded debt is limited to 10% of assessed valuation (Wyo. Const. Art. 16, § 5).

## Optional School District Mill Levies

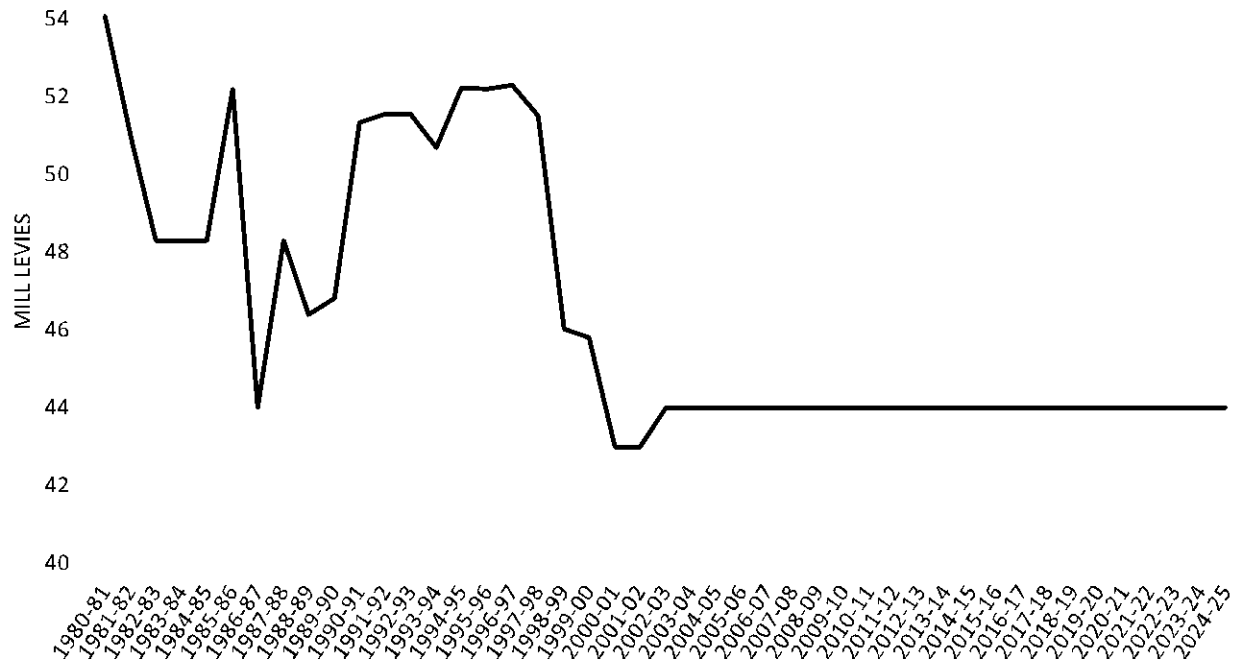
Program	Mill Levy Limit	Description	Currently Levied by LCSD1
Debt Service	<b>Varies</b> W.S. 21-13-713	Districts may levy a sufficient sum to pay the principal and interest on school district capital construction bonds. Outstanding indebtedness is limited to 10% of the district's assessed value.	<b>No</b>
Boards of Cooperative Education Services	<b>up to 2.5 Mills</b> W.S. 21-20-109	Subject to school districts participating in cooperative educational services boards. One-half (0.5) mill may be levied on the assessed value of the member districts. Member districts providing post-secondary education services may impose an additional levy not to exceed 2 mills.	<b>No</b>
Vocational and Adult Education	<b>up to 2.5 Mills</b> W.S. 21-12-103	Through a vote of the electors, districts may levy up to 2.5 mills for the purpose of maintaining adult education programs.	<b>No</b>
Recreation	<b>up to 1 Mill</b> W.S. 18-9-201(b)	Up to 1 mill may be levied against the assessed valuation of a school district for recreational facilities and systems of public recreation.	<b>Yes</b>
Building Fund	<b>Varies</b> W.S. 21-13-501 and W.S. 21-13-502	Local school boards, through voter approval, may create a building fund for the purpose of acquiring land, erection, enlargement, and equipping of school buildings and levy the tax necessary to raise the fund in the number of years specified.	<b>No</b>



The LCSD1 Board annually authorizes a recreation mill levy which generates funding for the Cheyenne Community Recreation District Board (CCRD) that can be used to improve and enhance recreational opportunities for youth in our community. The CCRD Board has an interest in equalizing recreational opportunities throughout the community, addressing safety issues and enhancing the City of Cheyenne and Laramie County projects. According to the CCRD By-Laws, outside governmental

agencies are limited to receiving 15 percent of the annual mill levy, however; the CCRD Board is not obligated to provide funding.

## Historical LCSD1 Mill Levies, FY1980-81 through 2024-25



Source: WDE Statistical Report Series #1; LCSD1 Budgets

## School District Assessed Valuation

All taxable property within Laramie County is assessed annually by the Laramie County Assessor or the State of Wyoming. Based on Wyoming statutory requirements, an assessment ratio is applied to market value of the assessed property:

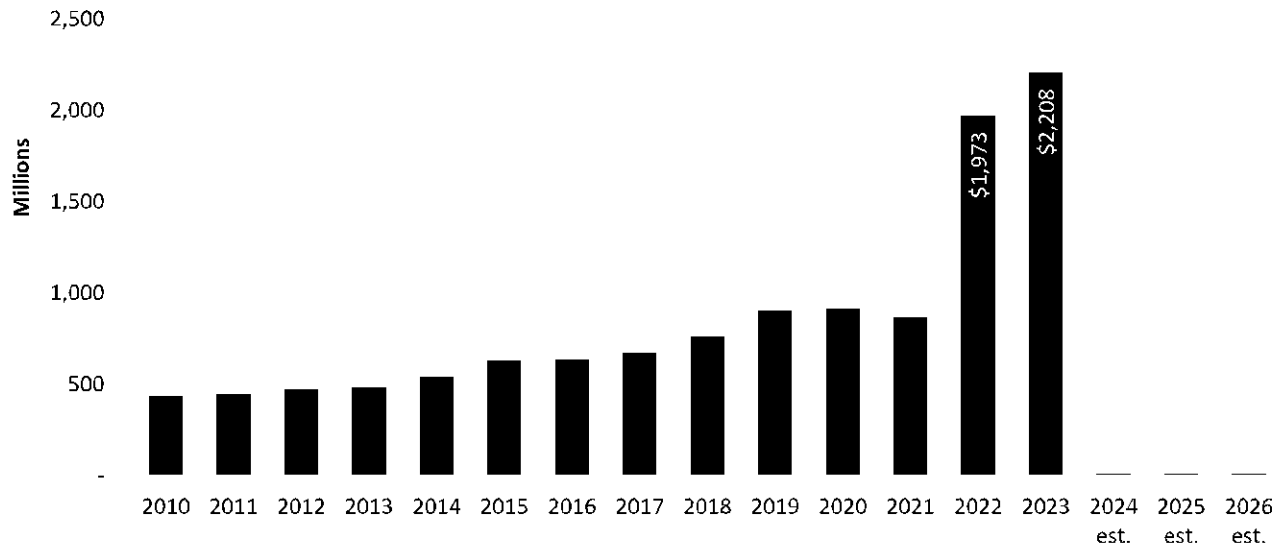
- 100% for Minerals
- 11.5% for industrial property
- 9.5% for commercial and residential property.

The market value is multiplied by the assessment ratio to determine the assessed valuation. The mill levies summarized in the previous section are applied to the assessed value to determine the amount of taxes to be collected.

$$\begin{array}{ccccccc}
 \text{Fair Market} & & \text{Minerals (100\%)} & & & & \\
 \text{Value of Property} & \times & \text{Industrial Use (11.5\%)} & = & \text{Assessed Value} & \times & \text{Mill} \\
 & & \text{All Other Properties (9.5\%)} & & & & \text{Levy} \\
 & & & & & = & \text{Tax Due}
 \end{array}$$

Many of LCSD1's leading taxpayers are in the mineral extraction, which may result in volatility in assessed values. Recently, LCSD1 and Laramie County as a whole has seen sizable increases in assessed valuations for both minerals and personal property with the residential housing market at an all-time high. Overall LCSD1's tax base has demonstrated positive growth trend during the past decade with occasional declines primarily due to fluctuations in mineral commodity values.

## Historical LCSD1 Assessed Valuation, 2010 through 2026 (collection year)



Source: Laramie County Assessor.

## LCSD1 Ad Valorem Tax Collections, 2010 through 2024

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,183,147	\$2,872,583,597	25.00	6.00	1.00	\$73,429,109
2024 est.	2025 est.	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,235,865,818	\$2,956,041,730	25.00	6.00	1.00	\$74,595,299
2026 est.	2027 est.	\$2,285,392,656	\$2,961,953,813	25.00	6.00	1.00	\$75,915,922

Source: WDE Statewide Payment Models and LCSD1 records.

\*Estimates based on impacts of 2021 SF0060. Note: Calculated collections will not equal the assessed valuation X .033 due to the adjustment for the 6-mill assessed at the county level.



## BUDGET MESSAGE AND SIGNIFICANT CHANGES

LCSD1 respectfully presents the following information to the Laramie County School District No. 1 (LCSD1) Board of Trustees as the final budget plan for fiscal year (FY) 2024-25. The preliminary budget provides a financial framework for the district to meet its strategic goals while balancing the estimated funds available for the upcoming fiscal year. Changes resulting from recent and past legislative sessions as well as through various mechanisms built into the education resource block grant model (Funding Model) have been incorporated into the preliminary budget. Certain funding model components are adjusted on an annual basis to address year-to-year fluctuations. These adjustments are made through separate formulas under which LCSD1 may receive more or less funds depending on the circumstances of the adjustment. Revenue and expenditure projections are based on the best information available at the time of publication. Funding Model inputs, revenue estimations, carryover expenditures and other factors impacting the FY 2024-25 budget have been updated with the most recent information available at the time of the Budget's presentation.

### Legislative Impact

Between years of recalibration, the Funding Model monitoring process required by W.S. 21-13-309(u) provides the Legislature with information to examine costs pressures on the State's funding formula. The monitoring process includes an analysis of market pressures on various funding model components including salaries and non-personnel categories. After receiving testimony from the State's consultants, the Joint Education Committee (JEC) forwarded a recommendation to the Joint Appropriations Committee (JAC) to institute External Cost Adjustments (ECA) to the four categories listed in Table 1.<sup>12</sup> The Wyoming Legislature enacted the ECA adjustment through House Enrolled Act 0050. The estimated fiscal impact to FY 2024-25 will be a sustained increase of approximately \$9.2 million to LCSD1's guarantee.

**Table 1. External Cost Adjustment Categories.**

ECA Category	Percentage	Estimated Increase
Professional Labor	3.871%	\$3,576,129
Non-professional Labor	4.106%	\$647,758
Educational Materials	21.852%	\$4,035,739
Energy	14.640%	\$977,398
<b>Total</b>		<b>\$9,237,024</b>

Source: LCSD1 preliminary funding calculations. Note: Minor differences between the JEC and enacted indices for educational materials and energy are due to revisions to final BLS data.

Additional changes to law enacted during the 2024 General Session will impact LCSD#1's fiscal operations going forward. Below is a summary of bills impacting K-12 fiscal operations.

- **House Bill/Senate File 0001 – 2023 Supplemental Budget Bill.** Appropriates \$338.6 million for K-12 capital construction. This amount includes \$23.7 million for planning and design, \$310.7 million for statewide capital construction projects and \$4.2 million for approved leases. The statewide appropriation for major maintenance decreased by \$2.3 million. Appropriates \$10 million to the

<sup>12</sup> JEC Memo: Fiscal Year 2025 K-12 Education Resource Block Grant Funding Model External Cost Adjustment Recommendation, October 9, 2023.

Wyoming Department of Education to establish a Mental Health Services grant program for school years 2024-25 and 2025-26.

- **House Bill 0020 – School finance-regional cost adjustment study.** Creates reporting and data collections to be provided to the State Department of Education to study the regional cost adjustments utilized in the education resource block grant model during the 2025 recalibration.
- **Senate File 0086 – School safety and security-funding.** Creates the firearms on school property account and provides for reimbursement to school districts for costs related to possession of firearms on school property.
- **House Bill 0166 – Education savings accounts-1.** Creates the Wyoming education savings accounts expenditure account. Authorizes education service providers to receive payments authorized by a parent from education savings accounts to provide educational goods and services to students.

### Significant Budget Changes

Funding Model resources are allocated to LCSD1 primarily on a measure of student enrollment referred to as average daily membership (ADM). The funding model utilizes the greater of the previous year's ADM or the three-year average calculated at the district-level.<sup>13</sup> LCSD1 enrollment decreased by 286 students from the 2022-23 school year. This decrease, along with ADM adjustments for the newly authorized state charter school, will decrease funding by an estimated \$1.5 million. The net fiscal impact from ADM adjustments and ECA changes enacted through session law represent a total increase in funding of \$7.1 million compared to FY 2023-24 funding levels.

Collective bargaining with the employee units for FY 2024-25 has concluded. Included in the negotiated agreement were a number of changes to staff compensation and benefits. For certified staff, education and experience steps will be honored for the FY 2024-25 salary schedule with an additional \$1,250 applied to the base salary. The average certified salary increase will range from 3.17 to 3.38%. Classified staff will be allotted steps (1.7%) and the base hourly rate will be increased by 1.65%. The average classified increase will be 3.35%. LCSD1 will continue to evaluate classified labor market changes and adjust where possible. Administrative staff will receive an adjustment commensurate with the certified staff increase.

The District's health insurance premiums will increase by 7.5%. Several factors contribute to this adjustment, including rising healthcare costs, coverage requirements, and the need to ensure adequate funding for the sustainability of the insurance plan. The District's portion of the health insurance rate increase will result in an estimated cost increase of \$2.7 million.

Additionally, LCSD1 will transition from a 2-tier to a 4-tier health insurance plan. Separate premium rates will be provided for single employee coverage, employee plus children, employee plus spouse, and family coverage. This adjustment will better accommodate the diverse needs of LCSD1 staff and families, providing more tailored and flexible options for health coverage. This ensures that employees have access to the appropriate level of coverage without paying for unnecessary benefits.

LCSD1's benefits package for the upcoming fiscal year will include an optional district sponsored dental plan. Under this initiative, LCSD1 will cover the cost of the single premium for employees. The premium for additional family members will be covered by the employee. This change underscores LCSD1's commitment

<sup>13</sup> Funding for FY 2024-25 will be based on the average ADM from school years 2021-22, 2022-23 and 2023-24.

to fostering a supportive and comprehensive benefits program, ensuring that our employees and their families have access to essential healthcare services.

In preparing the proposed budget, LCSD1 conducted a review of school and departmental allocations to ensure alignment with current needs and priorities. This process involved careful consideration of various factors, including enrollment trends, program needs, and emerging educational standards. As part of this review, adjustments have been made to several department budgets to better allocate resources where they are most needed. While some areas have seen increases to accommodate new initiatives or address growing cost pressures, there have also been reductions in certain budget lines to optimize efficiency and streamline operations. These adjustments reflect LCSD1's commitment to responsible fiscal management while maintaining focus on delivering high-quality education to all students. LCSD1 will continue to monitor and evaluate budgetary allocations throughout the fiscal year, making necessary revisions to adapt to evolving circumstances and ensure the effective utilization of resources.

The Special Revenue Fund reflects approximately \$29.5 million in projected revenues based on preliminary consolidated grant allocations from the WDE and remaining funding through the American Recovery Plan (ARP) Act and Elementary and Secondary School Emergency Relief Fund. The Nutrition Service Fund revenues have been adjusted for projected changes in revenue and expenses resulting from increasing costs.

Funding for PODER Academy (PODER) and PODER Academy Secondary (PASS) charter schools will be based on their previous year ADM. The preliminary budget includes an estimate of \$2,100,000 and \$2,200,000 in operations funding for PODER and PASS respectively. Facility lease funding for both charter schools will be paid through a separate appropriation from the State and passed through LCSD1. LCSD1's preliminary Capital Construction budget includes funding for these annual lease payments for FY 2024-25.

The school district will be required to act as the fiscal agent for a newly approved state charter school. LCSD1 will be responsible for disbursing state funding to the new charter school in accordance with the payment schedules set by the Wyoming Department of Education. As a result, the funds allocated for this purpose will be reflected in the proposed budget under custodial funds.

The Capital Construction Fund reflects ongoing planning and construction projects to meet LCSD1's facility needs. A Most Cost Effective Remedy (MCER) study was recently completed, identifying potential construction and non-construction alternatives for within LCSD1. Appropriations from the 2023 Supplemental Budget Bill and the 2024 Budget Session are anticipated to authorize construction of two new elementary schools. Final authorization from the State Construction Department is forthcoming and will determine the amounts available to fund the construction project. Additionally, completion of the new Coyote Ridge Elementary School will require final closeout payments in FY 2024-25. Budget amendments will be made for any additional contracts with the School Facilities Department during the year. Major Maintenance funding from the SFD is estimated at \$10,970,000 for FY 2024-25.

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**Project Description****Estimated Cost****A. Building Structure, Envelope, Interiors:**

- |                                     |           |
|-------------------------------------|-----------|
| 1. Roofing Repairs and Replacements | \$500,000 |
|-------------------------------------|-----------|

Facility roofs will continue to be repaired or replaced to extend the useful life where practical. Perform roof studies on select facilities to identify particularly troublesome roofs and make recommendations for corrective actions. Roof replacement or repairs may include but are not limited to portions of Central High and Hobbs Elementary.

- |  |           |
|--|-----------|
| 2. Flooring Replacement and Asbestos Abatement | \$250,000 |
|--|-----------|

Projects will include replacement of flooring, and abatement of asbestos containing materials and similar hazardous materials as needed. Flooring materials typically include carpet, vinyl tile, sheet vinyl, quarry tile, and other flooring materials at selected locations. Triumph, Central, and South High Schools, and Jessup Elementary. Storey Gym floor replacement and striping.

- |  |          |
|--|----------|
| 3. Painting, Waterproofing, Sealants and Repairs | \$50,000 |
|--|----------|

Work will include, but is not limited to, painting and replacing joint sealants at Transportation, wall repairs at Ed Annex and Afflerbach Elementary.

- |   |           |
|---|-----------|
| 4. Exterior Enclosure and Interior Assemblies | \$700,000 |
|---|-----------|

Work may include but is not limited to: Restroom renovations at Alta Vista and Henderson Elementary Schools, interior modifications at Sunrise Elementary.

**B. Services, Systems and Assemblies, and Equipment:**

- |   |             |
|---|-------------|
| 1. Heating, Ventilation, Air Conditioning; Mechanical and Plumbing Upgrades, Repairs, Replacements or Modifications | \$1,000,000 |
|---|-------------|

Work may include but is not limited to: Boiler replacements at Afflerbach Elementary, Domestic water heaters at Anderson and Afflerbach Elementary Schools, mini-split colling systems at Goins, Nutrition Services, Johnson Junior High. Repairs on East High exhaust fan duct work and make up air unit.

- |   |           |
|---|-----------|
| 2. Electrical, Fire Alarms, and Lighting Upgrades | \$500,000 |
|---|-----------|

Work may include but is not limited to: Upgrades, modifications, and improvements to the electrical, fire alarm and lighting systems at Afflerbach and Alta Vista Elementary Schools. Technology upgrades at various sites.

**C. Special Construction, Demolition, Site Improvements:**

- |  |             |
|--|-------------|
| 1. Special Construction, Demolition, Site Improvements | \$1,000,000 |
|--|-------------|

Field Replacement at South High School. Replacement of Administration Building South entrance stairway, and Okie Stadium Drive asphalt replacement.

2. **Site Lighting, Fencing and Security-related Components** **\$500,000**

Upgrades, improvements, and modifications for security related items, replacement of Administration Building lever sets, Henderson exterior door and windows, film or glazing at various sites.

3. **Playground Features, Systems and Improvements** **\$500,000**

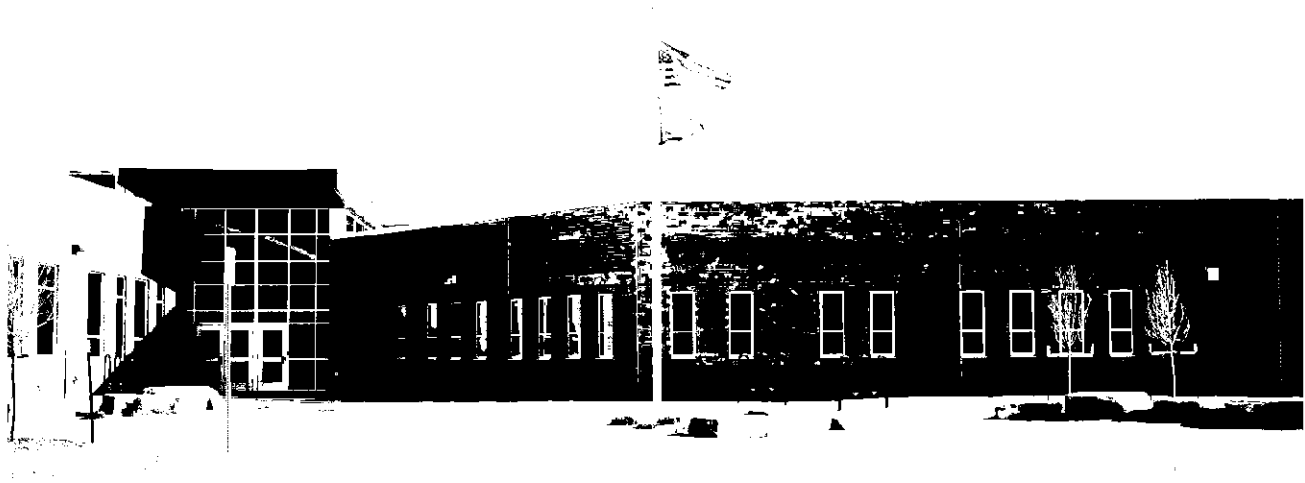
Evaluation of playground systems at various sites; replacement of play structures and associated work to include upgrades, improvements, and modifications for accessibility, code, and safety at various elementary schools, including Clawson Elementary.

**Total Estimated Project Costs** **\$5,000,000**

**Total Estimated Major Maintenance Funds** **\$22,068,136**

**Earmarked for McCormick JHS Renovation** **\$16,500,000**

Set aside 10% for enhancements and unforeseen conditions: **\$500,000**



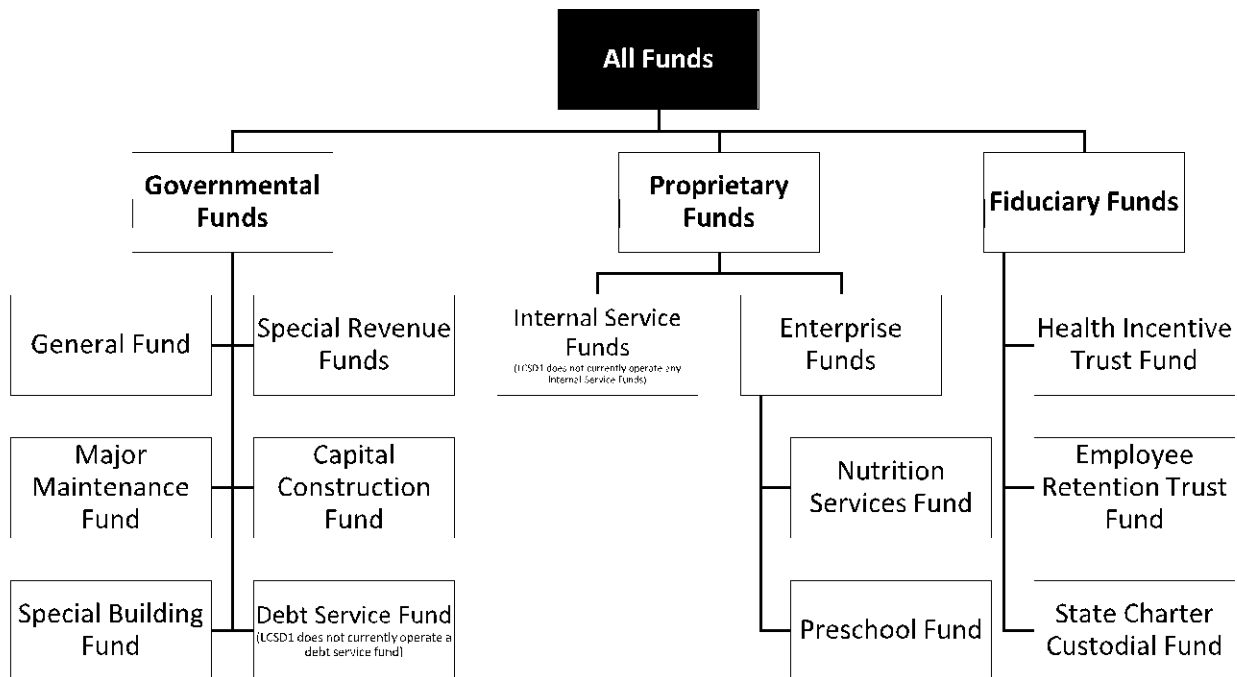
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## EXPLANATION OF FUNDS

LCSD1's basis of budgeting and accounting for all funds is maintained on a modified accrual basis as prescribed by Generally Acceptable Accounting Principles (GAAP), with revenues being recorded when available and measurable to finance expenditures of the fiscal period. All estimated revenues, appropriations, and expenditures are coded to specific funds (categorizing how it is financed), accounts (describing why and what funds are being received or goods and services are being purchased), and fund centers (who is purchasing the goods or services). All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- a) Governmental funds are those through which most governmental functions are accounted for. The acquisition, use, and balances of the government's expendable financial resources and related current liabilities—except those accounted for in proprietary funds—are accounted for through governmental funds (general, special revenue, capital project, debt service, and permanent funds).
- b) Proprietary funds are used to account for services for which the District charges participants a fee. These funds provide both long- and short-term financial information. The Nutrition Services Fund and the Preschool Fund are the two LCSD1 enterprise funds comprising this category.
- c) Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The District is the trustee, or fiduciary, for these funds and is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The District has three funds in this category, the Health Incentive Trust Fund, Retention Incentive Trust Fund and the State Charter Custodial Fund.

### All Funds Diagram/Summary



Note: Descriptions of the above funds are included in this Financial Section.

LCSD1's budgeting and accounting system is organized and operated on a "fund basis" and on an organizational unit basis within each fund. Each fund is a distinct, self-balancing accounting entity that is differentiated by funding source and is comprised of its assets, liabilities, fund balances, revenues, and expenditures as appropriate.

How an expenditure is financed determines the fund used, according to the WDE Chart of Accounts. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in proprietary funds, are accounted for through governmental funds (general, special revenue, capital projects).

- **General Fund** – The General Fund is the primary operating fund, consisting of the general operations and revenue received through local property taxes and state aid. Generally, the General Fund represents over 80 percent of all LCSD1 revenues and expenditures; however, there are also other funds that support the various programs and services necessary to operate and maintain the school system. The district's other funds are described below, with further fiscal details provided in each fund section in the Financial Section of this document.
- **Special Revenue Fund** - The Special Revenue Fund records special programs through the receipt of federal, state, and local grants whose expenditures are restricted to the designated purpose of each grant. This fund also includes revenue received through the Cheyenne Community Recreation District.
- **Debt Service** - The Debt Service Fund accumulates the resources for the planned retirement of general long-term debt (including contractual obligations) and related costs and is funded from annual tax revenue. LCSD1 does not carry any bonded debt, and therefore does not currently operate a debt service fund.
- **Capital Construction Fund** - The Capital Construction Fund is a governmental fund that must be used to account for projects financed through the State of Wyoming State Construction Department, proceeds from bond issues or for capital projects otherwise mandated to be accounted for in this fund.
- **Special Building Fund** – The Special Building Fund accounts for resources authorized under W.S. 21-13-504 held for building and site improvements, depreciation reserves, equipment purchases, emergency facility repairs and other unexpected losses to district buildings (insurance contingency).
- **Major Maintenance Fund** – The Major Maintenance Fund accounts for state allocated maintenance funding is for the repair or replacement of complete or major portions of a building in order to use the building at its original capacity and intended use. Funding for major maintenance is determined by a prescribed formula and is subject to state rules and regulations.
- **Nutrition Services Fund** - The Nutrition Services Fund provides for the operation of the school lunch and breakfast programs, with funding derived primarily from the U. S. Department of Agriculture through the National School Lunch Program. This fund is operated and financed similar to a private business enterprise because some of the costs are financed through user fees (meal charges).
- **Preschool Fund** – The Preschool Fund accounts for the tuition and expenditures supporting LCSD1's tuition preschool program. Similar to the Nutrition Services Fund, the Preschool Fund is operated as a business like enterprise operation.
- **Health Incentive Trust Fund** - The Health Incentive Trust Fund is a qualified trust that accounts for the funding of a single employer defined benefit postemployment healthcare plan administered by the District for the benefit of qualifying school district retired employees and related expense.
- **Employee Retention Trust Fund** - The Employee Retention Trust Fund is a qualified trust that accounts for the funding of a single employer defined benefit postemployment plan administered by the District for the benefit of qualifying school district employees and related expense.
- **State Charter School Custodial Fund** – Custodial funds are for assets held which will benefit parties that are not part of the government administering the fund. This fund is required for passing funding through to the State approved charter school.

## **Budget Development Process**

The budget development process is conceptually divided into a five-phase process: planning, preparation and submission, adoption, implementation, and monitoring/evaluation.

### **Budget Development**

#### Planning

The planning stage of the budget process begins shortly after adoption of the prior year's budget. As the school year opens, the Superintendent's cabinet discusses strategic planning issues such as goals and initiatives for the coming year, as well as challenges and opportunities facing the District. In many instances, the response to these challenges and opportunities requires careful fiscal planning and oversight before those plans can be operationalized.

While programs and initiatives are being discussed, fundamental projections and assumptions used to guide the budgeting process such as student enrollment projections, changes in the State's K-12 funding mechanism, and other factors impacting funding levels received are being conducted and examined exhaustively.

LCSD1 uses a number of budgetary approaches such as line item, program budgeting, zero-based, needs-based budgeting and per capita/student count allocations. Department-level budgets are developed using historical expenditures and oversight from senior-level administrators. For school-level budgeting, a variable allocation based on current enrollments provides non-personnel resources for routine school operations, instructional programs and student activities.

#### Preparation and Submission

Budget preparation is conducted at the school-level primarily by the principal and members of the Collaborative Decision-Making team (CDM). The development of school-level budgets follows the budget preparation guidelines issued by the Finance Department. The revenue side of the District budget is



prepared by district administrators and is used to determine the level of resources available for school-level budgets.

A variable allocation based primarily on student enrollments is communicated to school-level administrators as the total appropriation available for budgeting. The budgeting of school allocations, exclusive of district policies or legal mandates, is at the discretion of each school under the district's site-based decision-making model. As such, school budgeting begins with the identification of a school's goals and objectives by the school's leadership team as a first step in the budget development process. These goals and objectives should be driven by the educational needs of the school and expected costs for current operations. Available resources are then allocated to each program or operation within the guidelines provided by the District.

Budget submission is accomplished electronically for both schools and departments. Budget units receive school or department appropriations with instructions on how to code their budgets electronically and submit them through to the Finance Department. An overall summary request is generated along with detailed line-by-line budget items. During the submission process, there is a frequent review and consultation process with Finance staff members regarding coding problems and other technical issues.

The preparation of capital reserve budgets and special building fund budgets occurs simultaneously with the development of the General Fund budget. The District updates its existing long-range facility plans for capital equipment, maintenance and improvements of facilities, and compliance activities and develops the budget accordingly.

State Capital Projects Fund budgets are developed by Planning and Construction in coordination with the Select Committee on School Facilities. Identification of potential capital projects and capital needs of the District is a responsibility of direct reports to the Executive Director of Support Operations, department administrators, principals, and other staff as appropriate. The District is charged with the responsibility of prioritizing the various project proposals according to State priority rankings.

Capital projects budgets are developed on a multi-year basis and are updated annually. All capital construction and improvement projects are managed in accordance with State requirements for school facilities as well as any local building codes and regulations. Funding for major maintenance and component-level facility projects are developed through formal facility plans and in coordination with the State Construction Department.

Other supplemental funds such as Nutrition Services, Post-employment benefit funds, Scholarships, etc. are created by the Finance Department in coordination with District staff.

During the budget development process, the Superintendent's cabinet reviews budget increase requests and recommends overall prioritization of programs and activities. Input from the various participants is used to determine the appropriateness of the submitted requests. A general timeline of the budget process is contained in the table on the following page.

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## Budget Development Timeline

### July - October

- The Legislative Education Resource Block Grant Monitoring Process examine cost pressures on the school finance system

### October-November

- October enrollment counts are used to project year-end membership estimates
- Initial revenue and expenditure projections
- Preliminary estimates on ad valorem tax collections and Funding Model Guarantee/Entitlement payments

### December-February

- Cabinet budget overview and discussion of budget process/procedures
- Legislature convenes
- Training for new negotiations team members
- Preliminary financial forecasts

### March-April

- Board presentation on budget calendar
- District health insurance and benefits review
- Budget forms/procedures distributed to schools and departments
- End of legislative session – calculate final fiscal impact resulting from changes in legislation
- School staffing review
- Board presentation - update of current budget and fiscal impact from legislative changes
- Update of current budget and presentation to negotiation units
- Negotiations
- Board Member Preliminary Budget Workshop
- Preliminary budget prepared and submitted to Board of Trustees

### May-June

- State reporting
- Update membership projections and Funding Model Guarantee/entitlement calculations
- Publish newspaper notice for budget hearing and any necessary amendments to current budget
- Budget workshop - detailed budget overview & questions
- Public hearing and adoption of final Recreation Board budget
- Public hearing and adoption of final budget
- Final budget submitted to government officials

## Budget Adoption

The compiled budgets for the District are reviewed at the cabinet-level before formal presentation to the Board of Trustees on or before the third Wednesday in July.<sup>14</sup> After formal presentation during the budget hearing, the Board formally adopts the budget on a fund-by-fund basis at the major function level. The District can make amendments to the budget at any time during the year; however, amendments exceeding major functional expenditure categories, as defined in the uniform chart of accounts prescribed by the

<sup>14</sup> Wyoming Statute 16-4-109(b)

Wyoming Department of Education (WDE), must be approved by the Board of Trustees. Copies of the adopted budget are made available for public inspection and filed with the necessary government officials.

### **Implementation and Monitoring**

As budgeted funds are expended, periodic monitoring of the budget is conducted at the budget officer level and through the Finance Department. Each school and department within the District is responsible for monitoring budget items for their respective area. The Finance Department encourages principals and other budget officers to not only develop an annual budget, but also to document the timing of planned expenditures to use as a tool to monitor expenditures during the fiscal year. The District accounting system incorporates controls and generates expenditure and encumbrance information on a nearly instantaneous basis.

LCSD1 is developing a performance monitoring process to compare the planned effectiveness of educational programs with actual results, reviewing a particular department's effectiveness at using allocated resources to achieve specified results, and reviewing a school or department budget against standard ratios to monitor unusual expenditure patterns.

### **Personnel Controls and Approvals**

The management of staff positions is an integral part of the fiscal management process since approximately 85 percent of the general fund budget is comprised of salary and benefit costs. Schools and departments coordinate with the Human Resources Division with respect to opening, closing, and/or changing positions within the approved budget. Personnel actions such as new positions are submitted through Human Resources and reviewed at the cabinet level. Beginning with FY 2023-24, LCSD1 will utilize position control as a workforce planning tool that will enforce certain rules or restrictions on the creation, and filling of positions. This will allow LCSD1 to manage and control the costs associated with any given position within the District.

### **Encumbrance Control**

All funds within the District's finances utilize encumbrance accounting to reserve portions of each budget unit's appropriation for purchase orders, contracts, and other commitments. Encumbrances that have not been expensed are reported as carryover obligations against the fund balance since they do not constitute expenditures or liabilities. District policy requires that such amounts be re-appropriated in the following fiscal year.

### **Evaluation**

The last step in the budget process is evaluation, where data is gathered and reviewed to determine if individual budget units and overall-district performance for the fiscal year met expectations. This process is often interwoven with the budget development process for the upcoming fiscal year. As work continues on LCSD1's strategic plan, the methodology to evaluate the use of fiscal and personnel resources will evolve and become more detailed and better aimed at the programs and processes that are most significant to the District.

### **Reporting System**

On July 1, 2022 LCSD1 implemented the Tyler Munis Enterprise Resource Planning system for finance and accounting operation and control. The new ERP system will further the automation of financial transactions,

reduce transaction processing time and costs, and provide more timely, accurate information regarding those transactions. The information provided by the ERP system is designed to assist administrators in monitoring the financial condition of the district and evaluating the fiscal performance of the various budget units. Examples of information that will be provided by ERP, include reports detailing the original annual budget allocations for schools and departments, the available budgets of all units, comparison of allocations to actual expenditures, purchase orders processed, but not yet received, records of fixed assets and inventories and budget transfers.

Audited Financial Statements are prepared each year report the results of district operations. The District's Financial Statements include balance sheets for all funds, statements of revenue and expenditures, detailed explanation of different funds by function and major object, as well as miscellaneous statistical data in accordance with the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). LCSD1's audited financial statements can be found at <https://www.laramie1.org/en-US/finance-accounting-003ba547>.

## 1995 EAST HIGH



**TAKE A TRIP BACK IN TIME WITH US!**



**LARAMIE COUNTY  
SCHOOL DISTRICT 1**

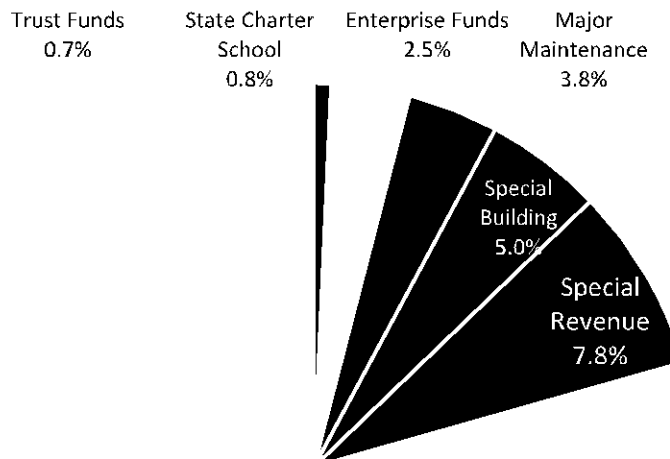


The Financial Section presents LCSD1's fiscal plan at summary and detail levels. LCSD1's budget is approved by the appropriating body, the Laramie County School District No. 1 Board of Trustees.

## BUDGET AT A GLANCE

The total FY 2024-25 budget for LCSD1 is \$394,106,124 for all funds, a \$51 million increase from FY 2023-24. The District has profiled an increase in General Fund expenditures of \$10.0 million for the FY 2023-24 adopted budget, with the same level of local property taxes from FY 2023-24. The increase in General Fund revenue will be funded by an increase of nearly \$10.4 million from State entitlement payments. This increase is a result of inflationary adjustments applied through the External Cost Adjustment. The figure below provides the proportion of the different funds included in the FY 2024-25 budget. Additional details on the budgeted amounts for each fund can be found in the following pages.

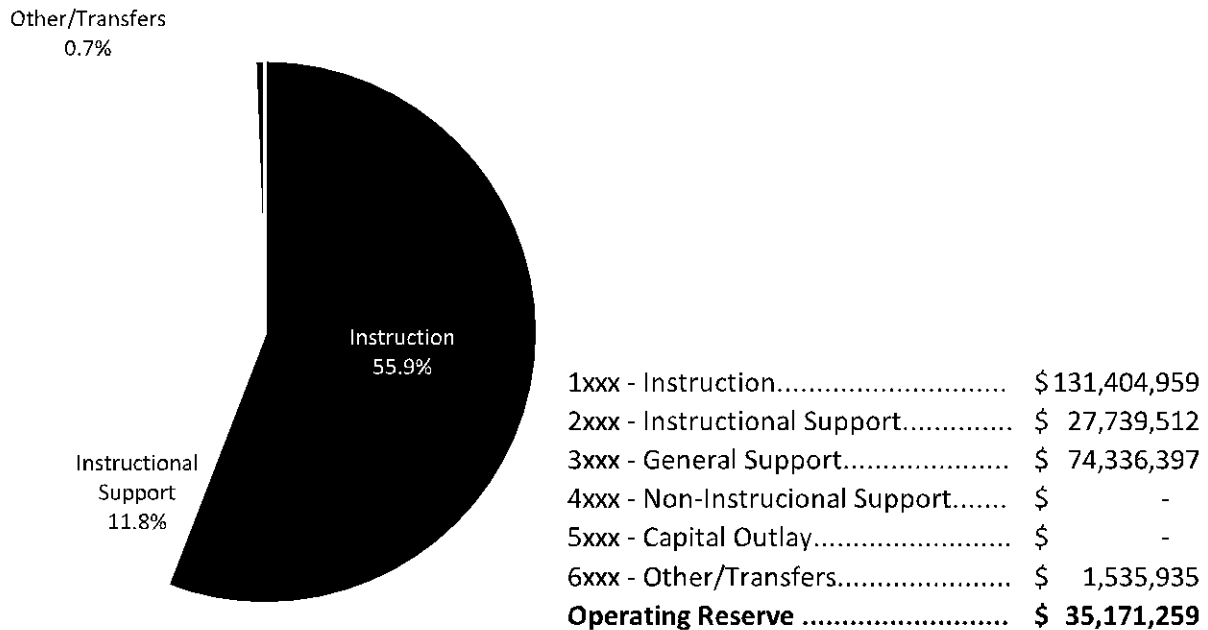
### LCSD1 Budgeted Expenditures, FY 2024-25



<b>General Fund.....</b>	<b>\$ 245,088,527</b>
Special Revenue.....	\$ 30,763,320
Capital Projects.....	\$ 67,747,405
Special Building.....	\$ 19,688,322
Major Maintenance.....	\$ 15,000,000
Enterprise Funds.....	\$ 9,768,550
State Charter School.....	\$ 3,150,000
Trust Funds.....	\$ 2,900,000

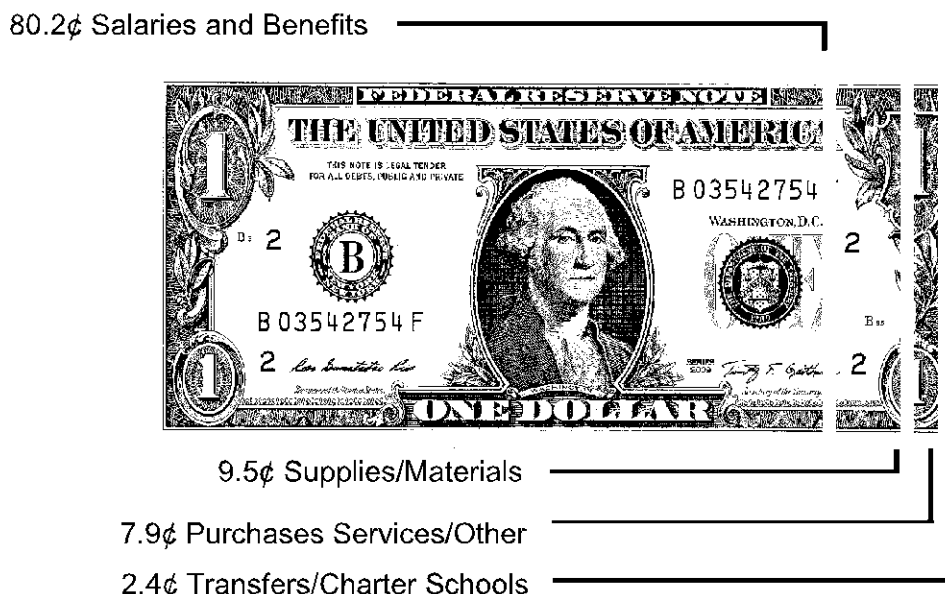
The following figure provides a summary of General Fund expenditures by major function category. As illustrated in the chart, the FY 2024-25 budget allocates 55.9 percent for instructional costs, 11.8 percent for Instructional Support, 31.6 percent for General Support and the remaining .07 percent to Other and Transfers. It is important to note that additional operating expenditures for federal programs, major maintenance, capital construction, debt service and food service operations are presented in separate non-General Funds and therefore are not depicted in the figure on the next page.

**LCSD1 General Fund Budget by Function, FY 2024-25**



The aforementioned function categories describe LCSD1's programs and expenditures as a high-level overview for the upcoming year. While the concept of function categories help describe the core program areas that expenditures support, it provides limited detail on what the actual costs are comprised of. The expenditure object categories summarized earlier provide details on the type of expense (personnel, service, material, etc.). The vast majority of LCSD1's budget supports personnel costs for certified teachers and support staff. On average, 80 to 85 percent of the District's General Fund Budget is tied to personnel and benefits, with the remaining 15 to 20 percent representing materials, services or fund transfers to employee benefit trusts, special building funds and fund transfers to local charter schools. The figure below depicts the different expenditure objects supported by every dollar expended through the General Fund.

**LCSD1 General Fund Budget by Object, FY 2024-25**



## SUMMARY AND EXPLANATION OF BUDGETS

The FY 2023-24 budget is comprised of five (6) major funding categories: General Fund, Special Revenue Fund (comprised of Federal grants, student activity, employee wellness, Major Maintenance and scholarship funds), Capital Projects Fund (comprised of Capital Construction and Special Building Fund), Enterprise Funds, Trust Funds and Custodial Funds.

<b>GENERAL FUND</b>	62.2% of total	<b>245,088,527</b>
<i>The General Fund is used for the general operations of the District including instruction, instructional support services, administration, transportation, instructional material and equipment, computer technology, and routine maintenance. Over 83 percent of this fund is used to pay for salaries and benefits.</i>		
<b>SPECIAL REVENUE FUND</b>		
<b>FEDERAL GRANTS AND RESTRICTED FUNDS</b>	7.2% of total	<b>\$28,418,320</b>
<i>The Special Revenue Fund is used to account for all supplemental categorical federal and state restricted grants. The federal grants are legally restricted to specific uses within targeted populations.</i>		
<b>STUDENT ACTIVITY FUND</b>	0.6% of total	<b>\$2,300,000</b>
<i>Activity Funds are established in each of the District schools. Students sponsor projects to raise the money and prioritize how to spend these funds.</i>		
<b>SCHOLARSHIP FUND</b>	0.01% of total	<b>\$ 45,000</b>
<i>Scholarship Funds are held in a custodial capacity and administered in accordance the terms of the scholarship.</i>		
<b>MAJOR MAINTENANCE FUND</b>	3.8% of total	<b>\$ 15,000,000</b>
<i>The Major Maintenance Fund is used to account for repair and remodel of major capital facilities. Projects are submitted to and approved by the Wyoming School Facilities Commission. Funding is based on formulas and appropriations.</i>		
<b>CAPITAL PROJECTS FUND</b>		
<b>CAPITAL CONSTRUCTION FUND</b>	17.2% of total	<b>\$67,747,405</b>
<i>The Capital Construction Fund is used to account for acquisition or construction of major capital facilities. This is primarily funded through the Legislature and the State Construction Department/School Facilities Division.</i>		
<b>SPECIAL BUILDING FUND</b>	5.0% of total	<b>\$ 19,688,322</b>
<i>The Special Building Fund is used to account for repair, remodel and construction of major capital facilities that are being funded by sources other than State entitlements such as Recreation Mill and other private sources.</i>		
<b>ENTERPRISE FUNDS</b>		
<i>Enterprise funds account for operations that are finance and operated in a manner similar to private business enterprises. The primary program funded as an enterprise fund is nutrition serves.</i>		
<b>NUTRITION SERVICES FUND</b>	2.4% of total	<b>\$9,393,550</b>
<b>TUITION PRESCHOOL FUND</b>	0.1% of total	<b>\$375,000</b>
<b>TRUST FUNDS</b>		
<i>Trust Funds are established to account for assets held by the School District in a trustee capacity. These monies are used for funding long-term liabilities for postemployment benefit programs.</i>		
<b>HEALTH INCENTIVE TRUST FUND</b>	0.4% of total	<b>\$ 1,500,000</b>
<b>EMPLOYEE RETENTION TRUST FUND</b>	0.4% of total	<b>\$ 1,400,000</b>
<b>CUSTODIAL FUNDS</b>		
<i>Custodial funds are for assets held which will benefit parties that are not part of the government administering the fund. This fund is required for passing funding through to the State approved charter school.</i>		
<b>STATE CHARTER SCHOOL FUND</b>	0.8% of total	<b>\$ 3,150,000</b>
<b>TOTAL</b>		<b>\$394,106,124</b>





## AUTHORIZED MILL LEVIES

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED
REQUIRED LOCAL EFFORT 25 - MILLS	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000
BOND AND INTEREST LEVIES	-	-	-	-	-	-	-	-
RECREATION MILL	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
COUNTY 6 - MILLS <sup>1</sup>	6.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000
<b>TOTAL SCHOOL DISTRICT LEVIES</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>
<b>STATEWIDE SCHOOL FOUNDATION LEVY</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>

LARAMIE COUNTY ASSESSED VALUATION								
Locally Assessed	1,355,555,365	1,428,251,395	1,623,686,202	1,856,037,679	1,896,629,778	1,953,528,671	2,012,134,531	2,072,498,567
State Assessed	868,037,794	502,379,641	856,827,385	1,016,545,918	892,088,835	752,922,977	744,038,486	695,675,984
<b>Total</b>	<b>\$ 2,223,593,159</b>	<b>\$ 1,930,631,036</b>	<b>\$ 2,480,513,587</b>	<b>\$ 2,872,583,597</b>	<b>\$ 2,788,718,613</b>	<b>\$ 2,956,041,730</b>	<b>\$ 2,961,953,813</b>	<b>\$ 2,991,573,351</b>
LCS D1 ASSESSED VALUATION								
Locally Assessed	1,267,849,088	1,333,785,727	1,514,403,711	1,727,611,129	1,763,135,950	1,816,030,029	1,870,510,929	1,926,626,257
State Assessed	472,437,683	320,031,403	458,339,707	480,572,018	497,435,769	419,835,789	414,881,727	387,914,414
<b>Total</b>	<b>\$ 1,740,286,771</b>	<b>\$ 1,653,817,130</b>	<b>\$ 1,972,743,418</b>	<b>\$ 2,208,183,147</b>	<b>\$ 2,260,571,719</b>	<b>\$ 2,235,865,818</b>	<b>\$ 2,285,392,656</b>	<b>\$ 2,314,540,672</b>
MAXIMUM BOND CAPACITY (10%) <sup>2</sup>	\$ 174,028,677	\$ 165,381,713	\$ 197,274,342	\$ 220,818,315	\$ 226,057,172	\$ 223,586,582	\$ 228,539,266	\$ 231,454,067

<sup>1</sup>Pursuant to Article XV, Section 17 of the Wyoming Constitution, the County Commissioners in each county are required to levy a tax of six (6) mills for public schools.

<sup>2</sup>School Districts may levy a sufficient sum to pay the principal and interest on school district capital construction bonds. Outstanding indebtedness is limited to 10% of the district's assessed value.

## FY 2024-25 BUDGET SUMMARY

### By Function

	General Fund	Special Revenue Funds (Combined)	Major Maintenance Fund	Capital Construction Fund	Special Building Fund (Combined)	Enterprise Funds (Combined)	Trust Funds (Combined)	State Charter Custodial Fund	Total
<b>Beginning Balance</b>	46,223,340	2,814,505	17,650,264	(10,884)	27,705,289	4,740,074	16,595,309	-	115,717,897
Excess Tax Restriction	-	-	-	-	-	-	-	-	-
Prior Year Encumbrances	6,450,568	-	-	-	-	-	-	-	6,450,568
	<b>\$ 52,673,908</b>	<b>\$ 2,814,505</b>	<b>\$17,650,264</b>	<b>\$ (10,884)</b>	<b>\$27,705,289</b>	<b>\$ 4,740,074</b>	<b>\$16,595,309</b>	<b>\$ -</b>	<b>\$122,168,466</b>
<b>Revenue</b>									
81xxx - Local Revenue	70,572,945	2,260,000	900,000	-	888,500	2,013,000	430,000	-	77,064,445
82xxx - County Revenue	19,056,968	-	-	-	-	-	-	-	19,056,968
83xxx - State Revenue	141,338,267	160,000	10,970,000	67,658,289	-	-	-	3,150,000	223,276,556
84xxx - Federal Revenue	875,000	27,162,095	-	-	-	5,700,000	-	-	33,737,095
85xxx - Other/Transfers	1,855,000	-	-	100,000	8,981,907	167,000	2,000,000	-	13,103,907
<b>Total Revenue</b>	<b>\$233,698,180</b>	<b>\$ 29,582,095</b>	<b>\$11,870,000</b>	<b>\$67,758,289</b>	<b>\$ 9,870,407</b>	<b>\$ 7,880,000</b>	<b>\$ 2,430,000</b>	<b>\$ 3,150,000</b>	<b>\$366,238,971</b>
<b>Total Funds Available</b>	<b>\$286,372,088</b>	<b>\$ 32,396,600</b>	<b>\$29,520,264</b>	<b>\$67,747,405</b>	<b>\$37,575,696</b>	<b>\$12,620,074</b>	<b>\$19,025,309</b>	<b>\$ 3,150,000</b>	<b>\$488,407,437</b>
<b>Expenditure</b>									
1xxx - Instruction	139,086,931	20,881,473	-	-	5,561,141	375,000	1,650,000	-	167,554,545
2xxx - Instructional Support	27,881,294	8,233,906	-	-	21,393	-	500,000	-	36,636,593
3xxx - General Support	76,596,478	1,587,779	15,000,000	25,000	36,597	-	750,000	-	93,995,854
4xxx - Non-instructional	-	60,162	-	700,000	-	9,393,550	-	-	10,153,712
5xxx - Capital Outlay	-	-	-	-	12,119,191	-	-	-	12,119,191
6xxx - Other/Transfers	1,523,825	-	-	67,022,405	1,950,000	-	-	3,150,000	73,646,230
<b>Total Expenditure</b>	<b>\$245,088,527</b>	<b>\$ 30,763,320</b>	<b>\$15,000,000</b>	<b>\$67,747,405</b>	<b>\$19,688,322</b>	<b>\$ 9,768,550</b>	<b>\$ 2,900,000</b>	<b>\$ 3,150,000</b>	<b>\$394,106,124</b>
<b>Ending Balance</b>	<b>\$ 41,283,561</b>	<b>\$ 1,633,280</b>	<b>\$14,520,264</b>	<b>\$ -</b>	<b>\$17,887,374</b>	<b>\$ 2,851,524</b>	<b>\$16,125,309</b>	<b>\$ -</b>	<b>\$ 94,301,312</b>

# ***General Fund***

## GENERAL FUND BUDGET SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUE	\$ 217,316,806	\$ 226,945,552	\$ 216,569,694	\$ 216,579,937	\$ 223,737,995	\$ 233,698,180	\$ 234,454,981	\$ 238,033,342	\$ 240,404,375
EXPENSES	213,022,635	208,087,129	210,210,592	228,415,990	217,229,077	238,637,959	243,863,085	246,301,716	246,794,319
PRIOR YEAR OBLIGATIONS	3,399,406	5,963,682	5,536,858	6,600,813	6,600,813	6,450,568	-	-	-
<b>RESULTS FROM OPERATIONS</b>	<b>\$ 894,765</b>	<b>\$ 12,894,741</b>	<b>\$ 822,244</b>	<b>\$ (18,436,866)</b>	<b>\$ (91,895)</b>	<b>\$ (11,390,347)</b>	<b>\$ (9,408,104)</b>	<b>\$ (8,268,374)</b>	<b>\$ (6,389,944)</b>
<b>FUNDS AVAILABLE FROM PRIOR YEAR</b>	<b>\$ 34,754,647</b>	<b>\$ 33,085,136</b>	<b>\$ 46,406,701</b>	<b>\$ 46,164,990</b>	<b>\$ 46,164,990</b>	<b>\$ 46,223,340</b>	<b>\$ 41,283,561</b>	<b>\$ 31,875,457</b>	<b>\$ 23,607,083</b>
ENCUMBRANCES RELEASED	3,399,406	5,963,682	5,536,858	6,600,813	6,600,813	6,450,568	-	-	-
ENCUMBRANCES ADDED	(5,963,682)	(5,536,858)	(6,600,813)	-	(6,450,568)	-	-	-	-
<b>FUND BALANCE</b>	<b>\$ 33,085,136</b>	<b>\$ 46,406,701</b>	<b>\$ 46,164,990</b>	<b>\$ 34,328,937</b>	<b>\$ 46,223,340</b>	<b>\$ 41,283,561</b>	<b>\$ 31,875,457</b>	<b>\$ 23,607,083</b>	<b>\$ 17,217,139</b>
Less Tax Excess Restriction <sup>1</sup>	-	(5,816,760)	(4,180,257)	-	-	-	-	-	-
<b>ESTIMATED FUND RESERVE</b>	<b>\$ 33,085,136</b>	<b>\$ 40,589,941</b>	<b>\$ 41,984,733</b>	<b>\$ 34,328,937</b>	<b>\$ 46,223,340</b>	<b>\$ 41,283,561</b>	<b>\$ 31,875,457</b>	<b>\$ 23,607,083</b>	<b>\$ 17,217,139</b>

<sup>1</sup>W.S. 21-13-313(d) requires amounts estimated for the Foundation payment be compared to actual tax collections reported by school districts and county treasurers. If the reported revenues are less than the amounts previously estimated, the tax shortfall is made up by the State through a tax shortfall grant to the school district on or before October 15 in the current year. If the reported revenues are greater than the estimate, the excess will count as a local resource in the following fiscal year.

## GENERAL FUND REVENUE SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
<b>LOCAL REVENUE</b>	<b>\$ 51,184,332</b>	<b>\$ 54,911,282</b>	<b>\$ 70,820,748</b>	<b>\$ 67,159,808</b>	<b>\$ 72,295,864</b>	<b>\$ 70,572,945</b>	<b>\$ 74,807,322</b>	<b>\$ 77,799,615</b>	<b>\$ 78,577,611</b>
Includes:									
District Tax-25 mills									
Motor Vehicle Taxes									
Car Company Taxes									
Interest & Dividends									
Admissions									
Pupil Activity Income									
School Rentals									
<b>COUNTY REVENUE</b>	<b>\$ 14,986,037</b>	<b>\$ 15,166,155</b>	<b>\$ 22,003,218</b>	<b>\$ 20,185,395</b>	<b>\$ 19,481,142</b>	<b>\$ 19,056,968</b>	<b>\$ 20,200,386</b>	<b>\$ 21,008,402</b>	<b>\$ 21,218,486</b>
Includes:									
6-mill County Tax									
Motor Vehicle Taxes									
Car Company Taxes									
Fines & Forfeitures									
<b>STATE REVENUE</b>	<b>\$ 149,745,728</b>	<b>\$ 155,717,732</b>	<b>\$ 122,552,657</b>	<b>\$ 128,304,734</b>	<b>\$ 130,817,635</b>	<b>\$ 141,338,267</b>	<b>\$ 138,517,273</b>	<b>\$ 138,295,326</b>	<b>\$ 139,678,279</b>
Includes:									
Foundation Program,									
Joint Service, Taylor									
Grazing, Tax Short Fall									
<b>FEDERAL</b>	<b>\$ 1,299,959</b>	<b>\$ 1,049,694</b>	<b>\$ 1,124,511</b>	<b>\$ 925,000</b>	<b>\$ 1,077,688</b>	<b>\$ 875,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>
Includes:									
Impact Aid, J.R.O.T.C.									
<b>OTHER SOURCES</b>	<b>\$ 100,750</b>	<b>\$ 100,688</b>	<b>\$ 68,558</b>	<b>\$ 5,000</b>	<b>\$ 65,666</b>	<b>\$ 1,855,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
Includes:									
Sale of Assets, Fund									
Transfers, Proceeds From									
Insurance Claims									
<b>TOTAL</b>	<b>\$217,316,806</b>	<b>\$226,945,552</b>	<b>\$216,569,692</b>	<b>\$216,579,937</b>	<b>\$ 223,737,995</b>	<b>\$ 233,698,180</b>	<b>\$ 234,454,981</b>	<b>\$ 238,033,342</b>	<b>\$ 240,404,375</b>

## GENERAL FUND BUDGET SUMMARY By Function

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
<b>Beginning Balance</b>	<b>\$ 34,754,648</b>	<b>\$ 33,085,136</b>	<b>\$ 46,406,701</b>	<b>\$ 47,007,312</b>	<b>\$ 46,406,701</b>	<b>\$ 46,223,340</b>	<b>\$ 41,283,561</b>	<b>\$ 34,709,918</b>	<b>\$ 29,304,350</b>
Carryover Encumbrance	3,399,406	5,963,682	5,536,858	6,600,813	5,536,858	6,450,568	-	-	-
<b>Revenue</b>									
81xxx - Local Revenue	\$ 51,184,332	\$ 54,911,282	\$ 70,820,748	\$ 67,159,808	\$ 72,295,864	\$ 70,572,945	\$ 74,807,322	\$ 77,799,615	\$ 78,577,611
82xxx - County Revenue	14,986,037	15,166,155	22,003,218	20,185,395	19,481,142	19,056,968	20,200,386	21,008,402	21,218,486
83xxx - State Revenue	149,745,728	155,717,732	122,552,657	128,304,734	130,817,635	141,338,267	138,517,273	138,295,326	139,678,279
84xxx - Federal Revenue	1,299,959	1,049,694	1,124,511	925,000	1,077,688	875,000	925,000	925,000	925,000
85xxx - Other/Transfers	100,750	100,688	68,558	5,000	65,666	1,855,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>\$ 217,316,806</b>	<b>\$ 226,945,551</b>	<b>\$ 216,569,692</b>	<b>\$ 216,579,937</b>	<b>\$ 223,737,995</b>	<b>\$ 233,698,180</b>	<b>\$ 234,454,981</b>	<b>\$ 238,033,342</b>	<b>\$ 240,404,375</b>
<b>Expenditure</b>									
1xxx - Instruction	\$ 127,814,660	\$ 123,365,393	\$ 125,113,430	\$ 131,404,959	\$ 128,162,084	\$ 139,086,931	\$ 143,259,538	\$ 144,692,134	\$ 144,981,518
2xxx - Instructional Support	22,752,933	21,845,028	23,809,778	27,739,512	24,997,083	27,881,294	27,323,668	27,596,905	27,652,098
3xxx - General Support	61,497,201	63,836,830	63,464,912	74,336,397	66,189,333	76,596,478	68,936,830	69,626,198	69,765,451
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	4,357,247	5,003,559	3,359,330	1,535,935	4,481,390	1,523,825	1,508,587	1,523,673	1,526,720
<b>Total Expenditure</b>	<b>\$ 216,422,041</b>	<b>\$ 214,050,811</b>	<b>\$ 215,747,450</b>	<b>\$ 235,016,803</b>	<b>\$ 223,829,890</b>	<b>\$ 245,088,527</b>	<b>\$ 241,028,623</b>	<b>\$ 243,438,910</b>	<b>\$ 243,925,787</b>
<b>Encumbrance</b>	<b>5,963,682</b>	<b>5,536,858</b>	<b>5,536,858</b>	<b>-</b>	<b>6,450,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 33,085,136</b>	<b>\$ 46,406,701</b>	<b>\$ 46,164,990</b>	<b>\$ 35,171,259</b>	<b>\$ 46,223,340</b>	<b>\$ 41,283,561</b>	<b>\$ 34,709,918</b>	<b>\$ 29,304,350</b>	<b>\$ 25,782,938</b>

## **DEFINITIONS FOR EXPENDITURE PAGE**

### **SALARIES & BENEFITS**

District-wide costs as provided in negotiation and board-approved staffing and budget.

### **SCHOOL BUDGETS**

Day-to-day operation of school which includes supplies and services for the classrooms, principal's office, nurse's office, library, and transportation for student activities.

### **CHARTER SCHOOLS**

State funding model resources passed through to PODER and PASS. Includes personnel and non-personnel costs.

### **SPECIAL SERVICES**

Supplies and services for Student Services for special education costs and tuition, psychological services, health services, and student data.

### **CURRICULUM / INSTRUCTIONAL STAFF SERVICES**

Includes supplies and services for the curriculum coordinators and staff development office.

### **TECHNOLOGY SERVICES**

Includes supplies and services for the district-wide technology program including the schools and administration.

### **INSTRUCTIONAL MATERIAL**

The supplies and materials for curriculum to support the district-wide adoptions.

### **CENTRAL ADMINISTRATION**

Includes supplies and services to operate departments such as superintendent, assistant superintendent, human resources, business services, warehouse, graphics services, national student awards travel, and concurrent enrollment costs.

### **TRANSPORTATION**

Includes the cost of operating the student busing program and net amount of the internal charges for student activities charged to school budgets.

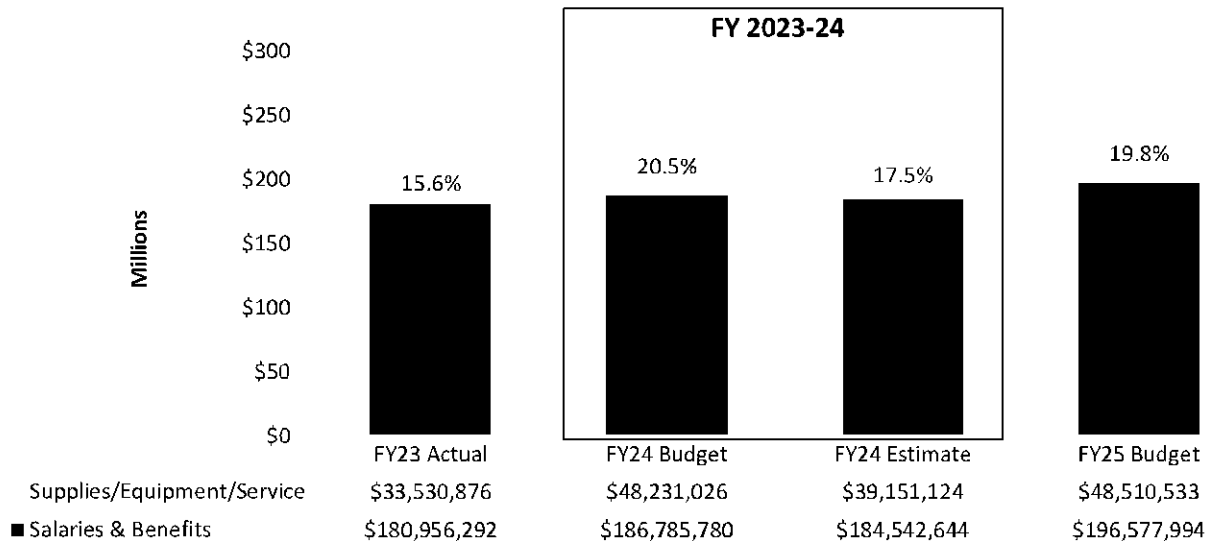
### **FACILITIES**

Includes the operation of the maintenance department, custodial department for all schools, utilities for all buildings, planning services, risk management, and property and liability insurance.

**SCHOOL BOARD**—Includes legal services, publications, board dues, board travel, elections, and other services and supplies needed.

## GENERAL FUND EXPENDITURES

EXPENDITURES	FY 2022-23	FY 2023-24		FY 2024-25	
	ACTUAL	BUDGET	ESTIMATE	ENCUMBRANCES	BUDGET <sup>1</sup>
Salaries & Benefits	\$ 180,956,292	\$ 186,785,780	\$ 184,542,644	\$ -	\$ 196,577,994
Supplies/Equipment/Service					
School Budgets	4,011,446	4,989,289	4,244,314	317,042	5,306,248
Charter Schools	3,807,603	4,209,600	4,082,820	4,600	4,304,600
Special Services	1,646,078	1,553,208	2,038,665	351,873	2,287,807
Curriculum/Inst Staff Services	1,018,273	1,829,136	952,958	215,604	1,654,401
Technology Services	2,824,830	6,075,570	5,768,075	337,975	3,553,354
Instructional Material	1,045,884	2,649,874	1,422,284	1,006,915	3,113,756
Central Administration	4,958,845	8,859,562	6,031,202	2,484,173	7,873,955
Transportation	2,496,784	4,283,736	3,407,481	1,039,067	6,006,553
Facilities	11,504,229	13,220,277	10,812,206	667,906	13,878,494
School Board	216,904	560,773	391,120	25,414	531,366
Carryover POs				-	
Total Supplies/Equip/Service	\$ 33,530,876	\$ 48,231,026	\$ 39,151,124	\$ 6,450,568	\$ 48,510,533
<b>TOTAL EXPENSE</b>	<b>\$ 214,487,168</b>	<b>\$ 235,016,806</b>	<b>\$ 223,693,767</b>	<b>\$ 6,450,568</b>	<b>\$ 245,088,527</b>



<sup>1</sup>Note - FY 2022-23 budget figures include prior year carryover encumbrances.

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## GENERAL FUND

### SCHOOL AND DEPARTMENT EXPENDITURES

	FY 2022-23 ACTUAL	FY 2023-24		FY 2024-25 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
		BUDGET	ESTIMATE			
High Schools	\$ 1,683,680	\$ 2,084,984	\$ 2,169,100	\$ 2,283,997	\$ 77,891	\$ 2,361,888
Junior High Schools	524,106	727,173	638,957	737,008	40,661	777,669
Elementary Schools	1,310,899	1,917,429	1,436,257	1,968,201	198,491	2,166,692
Virtual School	13,040	-	-	-	-	-
Charter Schools	3,847,779	4,200,000	4,082,820	4,300,000	4,600	4,304,600
<b>Total</b>	<b>\$ 7,379,504</b>	<b>\$ 8,929,586</b>	<b>\$ 8,327,133</b>	<b>\$ 9,289,206</b>	<b>\$ 321,642</b>	<b>\$ 9,610,848</b>
Departments <sup>1</sup>	\$ 25,711,827	\$ 32,700,644	\$ 30,823,990	\$ 32,770,759	\$ 6,128,926	\$ 38,899,685
<b>Total Schools/Departments</b>	<b>33,091,331</b>	<b>41,630,230</b>	<b>39,151,124</b>	<b>42,059,965</b>	<b>6,450,568</b>	<b>48,510,533</b>
Salaries	\$ 114,890,401	\$ 121,394,127	\$ 120,673,368	\$ 127,513,626	\$ -	\$ 127,513,626
Benefits/Other	64,969,023	65,391,653	63,869,276	69,064,368	-	69,064,368
<b>Total</b>	<b>179,859,424</b>	<b>186,785,780</b>	<b>184,542,644</b>	<b>196,577,994</b>	<b>-</b>	<b>196,577,994</b>
Total Expenses <sup>2</sup>	\$ 212,950,755	\$ 228,416,010	\$ 223,693,768	\$ 238,637,959	\$ 6,450,568	\$ 245,088,527
Cash Reserve	\$ 46,164,990	\$ 35,171,259	\$ 46,223,340	\$ 41,283,561		\$ 41,283,561
<b>Grand Total</b>	<b>\$ 259,115,745</b>	<b>\$ 263,587,269</b>	<b>\$ 269,917,107</b>	<b>\$ 279,921,520</b>	<b>\$ 6,450,568</b>	<b>\$ 286,372,088</b>

<sup>1</sup>Includes support operations, human resources, instructional administration, coordinators, maintenance, transportation, Board expenses, student services, special education, technology, and utilities.

<sup>2</sup>Includes purchased services, supplies, and equipment.

## GENERAL FUND SALARIES & FRINGE BENEFITS

**FY 2024-25  
BUDGET**

<b>SALARIES:</b>		
Certified	\$	91,825,767
Professional		2,620,850
Classified		29,128,496
Substitutes/Temporary		3,938,513
<b>Total Salaries</b>	<b>\$</b>	<b>127,513,626</b>

<b>FRINGE BENEFITS:</b>		
Social Security/Retirement	\$	28,376,793
Insurance:		
Health, Life, LTD		37,864,168
Workers' Compensation		463,073
Unemployment		40,992
Other Fringe Benefits/Retention		2,319,343
<b>Total Fringe Benefits</b>	<b>\$</b>	<b>69,064,368</b>

<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$</b>	<b>196,577,994</b>
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SCHOOLS	FY 2023-24	FY 2024-25	DIFFERENCE
Central High School	\$ 626,170	\$ 701,035	\$ 74,865
East High School	755,211	817,631	62,420
Triumph High School	116,998	123,848	6,850
South High School	586,605	641,483	54,878
<b>TOTAL HIGH SCHOOL</b>	<b>\$ 2,084,984</b>	<b>\$ 2,283,997</b>	<b>\$ 199,013</b>
Carey Junior High School	283,295	287,700	4,405
Johnson Junior High School	220,749	227,552	6,803
McCormick Junior High School	223,129	221,756	(1,373)
<b>TOTAL JUNIOR HIGH</b>	<b>\$ 727,173</b>	<b>\$ 737,008</b>	<b>\$ 9,835</b>
Afflerbach Elementary	93,737	95,179	1,442
Alta Vista Elementary	59,724	63,537	3,813
Anderson Elementary	85,081	85,458	377
Arp Elementary	84,345	82,439	(1,906)
Baggs Elementary	81,710	81,203	(507)
Bain Elementary	61,021	63,191	2,170
Buffalo Ridge Elementary	47,580	49,623	2,043
Clawson Elementary	2,109	2,655	546
Cole Elementary	44,131	44,166	35
Coyote Ridge Elementary	-	109,756	109,756
Davis Elementary	88,452	62,818	(25,634)
Deming Elementary	31,497	27,592	(3,905)
Dildine Elementary	83,630	86,945	3,315
Fairview Elementary	26,398	26,778	380
Freedom Elementary	87,774	87,774	-
Gilchrist Elementary	31,204	35,360	4,156
Goins Elementary	77,979	82,989	5,010
Hebard Elementary	32,510	33,842	1,332
Henderson Elementary	75,258	77,510	2,252
Hobbs Elementary	83,666	59,465	(24,201)
Jessup Elementary	65,818	38,235	(27,583)
Lebhart Elementary	26,398	26,778	380
Meadowlark Elementary	136,037	136,875	838
Miller Elementary	20,998	23,466	2,468
Pioneer Park Elementary	96,962	101,095	4,133
Prairie Wind Elementary	124,085	110,562	(13,523)
Rossmann Elementary	73,106	81,762	8,656
Saddle Ridge Elementary	99,438	98,487	(951)
Sunrise Elementary	90,114	88,532	(1,582)
Willadsen Elementary	6,668	4,513	(2,155)
<b>TOTAL ELEMENTARY</b>	<b>\$ 1,917,430</b>	<b>\$ 1,968,585</b>	<b>\$ 51,155</b>
PODER Academy Charter	2,000,000	2,100,000	100,000
PODER Academy Secondary Charter	2,200,000	2,200,000	-
<b>TOTAL CHARTER SCHOOLS</b>	<b>\$ 4,200,000</b>	<b>\$ 4,300,000</b>	<b>\$ 100,000</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 8,929,587</b>	<b>\$ 9,289,590</b>	<b>\$ 360,003</b>

DEPARTMENTS	BUDGET	BUDGET	DIFFERENCE
Board of Education	\$ 505,952	\$ 505,952	\$ -
<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 505,952</b>	<b>\$ 505,952</b>	<b>\$ -</b>
Department of Superintendent	435,772	335,772	(100,000)
Department of Community Relations	67,102	67,602	500
Department of General Legal Counsel	10,000	10,000	-
Department of Instruction	877,478	877,478	-
Department of Finance	3,470,574	3,045,574	(425,000)
Department of Business Services	520,615	520,615	-
Warehouse	46,190	46,190	-
Mailroom and Graphics	327,798	327,798	-
Department of Athletics/Activities	199,530	199,530	-
Department of Human Resources	309,231	309,231	-
Offset Budget	(299,485)	(299,485)	-
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 5,964,805</b>	<b>\$ 5,440,305</b>	<b>\$ (524,500)</b>
Curriculum and Instruction	149,939	174,939	25,000
At-Risk Instruction	65,625	35,625	(30,000)
Gifted and Talented Instruction	48,232	48,232	-
International Baccalaureate	117,751	117,751	-
Art Instruction	30,826	10,000	(20,826)
World Language Instruction	11,871	9,000	(2,871)
Language Arts Instruction	81,119	40,000	(41,119)
PE/Health Instruction	25,833	25,000	(833)
Math Instruction	11,305	9,000	(2,305)
Music Instruction	94,840	94,000	(840)
Science Instruction	27,826	28,000	174
Social Studies Instruction	10,581	6,000	(4,581)
Career and Technical Education	162,392	162,500	108
School Leadership	50,000	75,000	25,000
Summer School/Extended Day Instruction	38,500	50,000	11,500
English Language Instruction	-	5,000	5,000
Professional Learning Communities	365,384	200,000	(165,384)
Assessment	213,750	213,750	-
Staff Development	200,000	135,000	(65,000)
<b>TOTAL CURRICULUM / INSTRUCTION</b>	<b>\$ 1,705,774</b>	<b>\$ 1,438,797</b>	<b>\$ (266,977)</b>

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DEPARTMENTS	BUDGET	BUDGET	DIFFERENCE
Department of Technology	873,467	828,467	(45,000)
Technology Integration	69,805	69,805	-
Management Information Systems	764,973	741,753	(23,220)
Multimedia Services	146,654	146,654	-
Field Services	3,493,700	1,428,700	(2,065,000)
<b>TOTAL TECHNOLOGY</b>	<b>\$ 5,348,599</b>	<b>\$ 3,215,379</b>	<b>\$(2,133,220)</b>
Special Services Reimbursable	887,494	1,587,494	700,000
Special Services	212,308	312,308	100,000
Nursing Services	36,132	36,132	-
<b>TOTAL SPECIAL SERVICES</b>	<b>\$ 1,135,934</b>	<b>\$ 1,935,934</b>	<b>\$ 800,000</b>
Curriculum Adoption	1,976,000	673,000	(1,303,000)
Curriculum Adoption	-	1,333,841	1,333,841
Curriculum Adoption	-	100,000	100,000
<b>TOTAL INSTRUCTIONAL MATERIAL</b>	<b>\$ 1,976,000</b>	<b>\$ 2,106,841</b>	<b>\$ 130,841</b>
Transportation Services	1,207,084	3,057,084	1,850,000
Transportation Shop	1,910,402	1,910,402	-
<b>TOTAL TRANSPORTATION</b>	<b>\$ 3,117,486</b>	<b>\$ 4,967,486</b>	<b>\$ 1,850,000</b>
Department of Planning and Construction	362,346	362,346	-
Maintenance Administration	1,751,369	1,751,369	-
Facility Monitoring, Safety and Security	797,352	792,352	(5,000)
Custodial Services	397,033	397,033	-
Crisis Management	46,800	46,800	-
Risk Management	1,930,202	2,075,202	145,000
Utilities	7,310,486	7,785,486	475,000
<b>TOTAL FACILITIES</b>	<b>\$12,595,588</b>	<b>\$13,210,588</b>	<b>\$ 615,000</b>
<b>DEPARTMENT TOTAL</b>	<b>\$32,350,138</b>	<b>\$32,821,282</b>	<b>\$ 471,144</b>
<b>GRAND TOTAL SCHOOLS &amp; DEPARTMENTS</b>	<b>\$41,279,725</b>	<b>\$42,110,872</b>	<b>\$ 831,147</b>

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**GENERAL FUND**  
**Schedule of Revenues**

REVENUES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
81xxx - Local revenue								
8111C 25 Mill Tx Non Minrl		37,393,223	40,856,429	46,772,880	48,176,066	51,066,630	53,109,295	53,640,388
81111 25 Mills Tax	41,420,040	6,397,726	15,994,641	10,272,504	9,758,879	10,344,412	10,758,188	10,865,770
8112C Motor Vehicle Taxes	8,172,088	8,453,215	8,065,025	8,467,702	8,000,000	8,480,000	8,819,200	8,907,392
8113C Car Company Taxes	54,394	64,478	55,291	58,174	50,000	53,000	55,120	55,671
8114C Delinquent Local Taxes	64,000	65,184	91,445	85,456	50,000	53,000	55,120	55,671
81302 Concur Enroll Comm College	550,836	651,822	576,345	602,805	600,000	636,000	661,440	668,054
8132C Reg Day School In-State Distr	-	-	-	-	-	-	-	-
81322 Juvenile Det Tuition In-State	-	-	-	-	-	-	-	-
81372 Students W/Disab Non-Dist	18,740	-	-	-	-	-	-	-
8141C Transportation Fees (Pupils)	957	4,917	3,852	1,982	2,000	2,120	2,205	2,227
8151C Interest On Investments	45,338	161,524	3,254,778	4,000,319	2,500,000	2,650,000	2,756,000	2,783,560
81512 Interest On Impact Aid	1,342	6,508	158,955	281,582	200,000	212,000	220,480	222,685
8159C Other Interest Earned	1,202	7,763	214,128	298,999	200,000	212,000	220,480	222,685
8171C Admissions	-	45,225	57,340	44,685	45,000	47,700	49,608	50,104
8174C Fines & Fees	11,935	19,219	5,948	7,068	5,000	5,300	5,512	5,567
8179C Other Pupil Activity Income	10,587	10,135	1,540	6,090	10,000	10,600	11,024	11,134
8185C Indirect Cost Revenue	692,256	1,317,007	1,134,588	1,036,463	750,000	795,000	826,800	835,068
8191C Rental School Facilities	(9,531)	16,393	36,470	84,384	10,000	10,600	11,024	11,134
81912 Rental Instruments	18,415	2,596	5,340	11,280	10,000	10,600	11,024	11,134
8192C Contributions & Donations	50	719	1,500	445	-	-	-	-
8195C Refund Of Prior Years Expenses	29,025	28,324	32,369	9,234	10,000	10,600	11,024	11,134
8198C Svcs Provided Other Local Govt	-	-	-	-	-	-	-	-
81981 Trans Svcs Provided Local Govt	22,401	95,894	89,988	96,590	90,000	95,400	99,216	100,208
8199C Miscellaneous	1,322	966	34,911	8,942	1,000	1,060	1,102	1,113
81991 Discounts Rebates Erate	50,376	144,399	138,995	140,841	100,000	106,000	110,240	111,342
81992 Advertising	28,560	24,045	10,869	7,441	5,000	5,300	5,512	5,567
<b>Total Local Revenue</b>	<b>\$ 51,184,332</b>	<b>\$ 54,911,282</b>	<b>\$ 70,820,748</b>	<b>\$ 72,295,864</b>	<b>\$ 70,572,945</b>	<b>\$ 74,807,322</b>	<b>\$ 77,799,615</b>	<b>\$ 78,577,611</b>
82xxx - County revenue								
8211C 6 Mill County Equalization Tax	11,723,515	10,061,285	9,979,794	11,403,290	11,745,388	12,450,111	12,948,116	13,077,597
82111 6Mill Tax Mineral	-	1,864,882	7,981,626	4,191,663	3,982,080	4,221,005	4,389,845	4,433,743
8212C Motor Vehicle Tax	1,985,262	2,050,068	1,960,989	2,057,091	1,800,000	1,908,000	1,984,320	2,004,163
8213C Car Company Tax	17,159	14,880	17,406	18,250	15,000	15,900	16,536	16,701
8214C Penalties & Interest On Taxes	15,624	16,268	22,799	50,424	14,500	15,370	15,985	16,145
8215C Fines & Forfeitures	1,244,477	1,158,773	2,040,603	1,760,424	1,500,000	1,590,000	1,653,600	1,670,136
<b>Total County Revenue</b>	<b>\$ 14,986,037</b>	<b>\$ 15,166,155</b>	<b>\$ 22,003,218</b>	<b>\$ 19,481,142</b>	<b>\$ 19,056,968</b>	<b>\$ 20,200,386</b>	<b>\$ 21,008,402</b>	<b>\$ 21,218,486</b>

REVENUES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
83xxx - State revenue								
83110 Foundation Program	146,995,958	150,668,182	82,829,694	90,086,604	100,473,907	97,244,269	96,196,862	97,158,831
83111 Audit Adjustmnt Foundation Prg	-	(47,734)	1,373,888	-	-	-	-	-
83120 Special Education Reimb	-	-	35,834,065	38,152,614	38,000,000	38,380,000	39,147,600	39,539,076
83130 Taylor Grazing	11,963	1,015	-	929	500	505	515	520
83160 Tax Shortfall Grant	723,278	2,772,600	-	-	363,410	367,044	374,385	378,129
83290 Other State Restricted Revenue	-	-	-	-	-	-	-	-
83291 Retirement Reimbursement	2,014,227	2,323,476	2,514,780	2,577,150	2,500,000	2,525,000	2,575,500	2,601,255
83360 State Cooperative Svcs Incent	303	194	230	338	450	455	464	468
Total State Revenue	\$ 149,745,728	\$ 155,717,732	\$ 122,552,657	\$ 130,817,635	\$ 141,338,267	\$ 138,517,273	\$ 138,295,326	\$ 139,678,279
84xxx - Federal revenue								
84110 Impact Aid	1,170,559	924,027	1,003,169	945,503	750,000	795,000	795,000	795,000
84190 Other Federal Revenue Rotc	129,401	125,667	121,342	132,185	125,000	130,000	130,000	130,000
Total Federal Revenue	\$ 1,299,959	\$ 1,049,694	\$ 1,124,511	\$ 1,077,688	\$ 875,000	\$ 925,000	\$ 925,000	\$ 925,000
85xxx - Other revenue sources								
85281 Poder Charter Sch Agency Trx	25,678	21,250	19,440	14,500	-	-	-	-
85282 Pass Charter Sch Agency Trans	22,821	14,673	16,818	9,351	-	-	-	-
85230 Transfer from Cap Con/Spc Bldg	-	-	-	-	1,850,000	-	-	-
85312 Sale Of Asset After 7/1/97	5,061	1,250	4,471	35,824	5,000	5,000	5,000	5,000
85320 Compensation Loss Fixed Assets	47,189	63,515	27,830	5,991	-	-	-	-
Total Other Revenue	\$ 100,750	\$ 100,688	\$ 68,558	\$ 65,666	\$ 1,855,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL REVENUES</b>	<b>\$ 217,316,806</b>	<b>\$ 226,945,552</b>	<b>\$ 216,569,694</b>	<b>\$ 223,737,995</b>	<b>\$ 233,698,180</b>	<b>\$ 234,454,981</b>	<b>\$ 238,033,342</b>	<b>\$ 240,404,375</b>

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**Schedule of Revenue and Expenditures  
by Major Function and Major Object**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Projected</b>	<b>FY 2026-27 Projected</b>	<b>FY 2027-28 Projected</b>
<b>REVENUES</b>								
Local revenue								
District Tax Revenue	49,710,521	52,373,827	65,062,832	65,656,716	66,034,945	69,997,042	72,796,923	73,524,893
Tuition Revenue	569,576	651,822	576,345	602,805	600,000	636,000	661,440	668,054
Transportation Revenue	957	4,917	3,852	1,982	2,000	2,120	2,205	2,227
Earnings on Investments	47,882	175,795	3,627,861	4,580,899	2,900,000	3,074,000	3,196,960	3,228,930
Student Activity Revenue	22,522	74,579	64,829	57,843	60,000	63,600	66,144	66,805
Indirect Cost Revenue	692,256	1,317,007	1,134,588	1,036,463	750,000	795,000	826,800	835,068
Other Local Revenue	140,617	313,335	350,442	359,157	226,000	239,560	249,142	251,634
Total Local Revenue	<u>\$ 51,184,332</u>	<u>\$ 54,911,282</u>	<u>\$ 70,820,748</u>	<u>\$ 72,295,864</u>	<u>\$ 70,572,945</u>	<u>\$ 74,807,322</u>	<u>\$ 77,799,615</u>	<u>\$ 78,577,611</u>
County revenue								
County Tax Revenue	14,986,037	15,166,155	22,003,218	19,481,142	19,056,968	20,200,386	21,008,402	21,218,486
Total County Revenue	<u>\$ 14,986,037</u>	<u>\$ 15,166,155</u>	<u>\$ 22,003,218</u>	<u>\$ 19,481,142</u>	<u>\$ 19,056,968</u>	<u>\$ 20,200,386</u>	<u>\$ 21,008,402</u>	<u>\$ 21,218,486</u>
State revenue								
Unrestricted State Grants/Aid	147,731,198	153,394,063	120,037,647	128,240,147	138,837,817	135,991,818	135,719,362	137,076,556
Restricted State Grants	2,014,227	2,323,476	2,514,780	2,577,150	2,500,000	2,525,000	2,575,500	2,601,255
Cooperative Services	303	194	230	338	450	455	464	468
Total State Revenue	<u>\$ 149,745,728</u>	<u>\$ 155,717,732</u>	<u>\$ 122,552,657</u>	<u>\$ 130,817,635</u>	<u>\$ 141,338,267</u>	<u>\$ 138,517,273</u>	<u>\$ 138,295,326</u>	<u>\$ 139,678,279</u>
Federal revenue								
Unrestricted Federal Grants/Aid	1,299,959	1,049,694	1,124,511	1,077,688	875,000	925,000	925,000	925,000
Total Federal Revenue	<u>\$ 1,299,959</u>	<u>\$ 1,049,694</u>	<u>\$ 1,124,511</u>	<u>\$ 1,077,688</u>	<u>\$ 875,000</u>	<u>\$ 925,000</u>	<u>\$ 925,000</u>	<u>\$ 925,000</u>
Other revenue sources								
Fund Trasfers	48,500	35,923	36,258	23,852	1,850,000	-	-	-
Compensation for Loss of Assets	52,250	64,765	32,301	41,815	5,000	5,000	5,000	5,000
Total Other Revenue	<u>\$ 100,750</u>	<u>\$ 100,688</u>	<u>\$ 68,558</u>	<u>\$ 65,666</u>	<u>\$ 1,855,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
<b>TOTAL REVENUES</b>	<u><b>\$217,316,806</b></u>	<u><b>\$226,945,552</b></u>	<u><b>\$216,569,694</b></u>	<u><b>\$223,737,995</b></u>	<u><b>\$233,698,180</b></u>	<u><b>\$ 234,454,981</b></u>	<u><b>\$ 238,033,342</b></u>	<u><b>\$ 240,404,375</b></u>



	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
Instruction								
Personnel Salaries	79,292,592	74,869,523	75,378,692	77,188,773	81,689,253	81,280,807	82,093,615	82,257,802
Personnel Benefits	38,293,020	37,595,581	38,543,591	39,057,802	42,460,764	42,248,460	42,670,945	42,756,287
Purchased Services	2,278,340	3,069,333	3,608,903	3,434,752	3,704,647	3,686,124	3,722,985	3,730,431
Supplies and Materials	3,815,052	3,874,809	3,383,399	4,106,923	6,519,167	6,486,571	6,551,436	6,564,539
Capital Outlay	46,497	64,622	118,863	41,090	190,900	189,946	191,845	192,229
Other Objects	52,854	43,447	39,971	38,428	42,600	42,387	42,811	42,896
Other Uses/Transfers	4,036,306	3,848,079	4,040,010	4,294,317	4,479,600	4,457,202	4,501,774	4,510,778
Total Instruction	<u>\$ 127,814,660</u>	<u>\$ 123,365,393</u>	<u>\$ 125,113,430</u>	<u>\$ 128,162,084</u>	<u>\$ 139,086,931</u>	<u>\$ 138,391,496</u>	<u>\$ 139,775,411</u>	<u>\$ 140,054,962</u>
Instructional Support								
Personnel Salaries	14,565,075	13,863,616	14,922,809	15,395,833	16,120,224	16,039,623	16,200,019	16,232,419
Personnel Benefits	6,871,971	6,981,466	7,554,715	7,856,405	8,467,496	8,425,159	8,509,410	8,526,429
Purchased Services	737,829	468,279	629,029	1,271,286	1,971,531	1,961,673	1,981,290	1,985,253
Supplies and Materials	563,843	527,820	695,508	465,730	1,052,201	1,046,940	1,057,409	1,059,524
Capital Outlay	-	-	-	-	254,274	253,003	255,533	256,044
Other Objects	9,214	3,848	7,718	7,830	15,568	15,490	15,645	15,676
Other Uses/Transfers	5,000	-	-	-	-	-	-	-
Total Instructional Support	<u>\$ 22,752,933</u>	<u>\$ 21,845,028</u>	<u>\$ 23,809,778</u>	<u>\$ 24,997,083</u>	<u>\$ 27,881,294</u>	<u>\$ 27,741,887</u>	<u>\$ 28,019,306</u>	<u>\$ 28,075,345</u>
General Support Services								
Personnel Salaries	26,197,374	26,157,099	27,257,085	28,205,438	29,704,149	29,555,628	29,851,185	29,910,887
Personnel Benefits	14,209,886	14,623,816	15,474,417	14,937,101	16,069,033	15,988,688	16,148,575	16,180,872
Purchased Services	4,411,927	5,345,965	5,142,309	5,013,194	8,063,818	8,023,499	8,103,734	8,119,942
Supplies and Materials	9,966,472	11,584,258	12,291,929	14,675,895	15,628,673	15,550,530	15,706,035	15,737,447
Capital Outlay	395,777	569,611	295,227	1,289,318	5,065,970	5,040,640	5,091,046	5,101,228
Other Objects	57,766	54,013	74,594	83,908	64,835	64,511	65,156	65,286
Other Uses/Transfers	6,257,999	5,502,069	2,929,352	1,984,480	2,000,000	1,990,000	2,009,900	2,013,920
Total General Support Services	<u>\$ 61,497,201</u>	<u>\$ 63,836,830</u>	<u>\$ 63,464,912</u>	<u>\$ 66,189,333</u>	<u>\$ 76,596,478</u>	<u>\$ 76,213,496</u>	<u>\$ 76,975,630</u>	<u>\$ 77,129,582</u>

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
Non-instructional Services								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses/Transfers	4,357,247	5,003,559	3,359,330	4,481,390	1,523,825	1,516,206	1,531,368	1,534,431
Total Facilities Acquisition and Construction	\$ 4,357,247	\$ 5,003,559	\$ 3,359,330	\$ 4,481,390	\$ 1,523,825	\$ 1,516,206	\$ 1,531,368	\$ 1,534,431
<b>TOTAL EXPENDITURES</b>	<b>\$216,422,041</b>	<b>\$214,050,811</b>	<b>\$215,747,450</b>	<b>\$223,829,890</b>	<b>\$245,088,527</b>	<b>\$ 243,863,085</b>	<b>\$ 246,301,716</b>	<b>\$ 246,794,319</b>

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Actual</b>	<b>FY 2022-23 Actual</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>	<b>FY 2025-26 Projected</b>	<b>FY 2026-27 Projected</b>	<b>FY 2027-28 Projected</b>
FUND BALANCE - Beginning of Year	\$ 34,754,647	\$ 33,085,136	\$ 46,406,701	\$ 46,164,990	\$ 46,223,339	\$ 41,283,560	\$ 31,875,456	\$ 23,607,082
RESULTS FROM OPERATIONS	894,765	12,894,741	822,244	(91,895)	(11,390,347)	(9,408,104)	(8,268,374)	(6,389,944)
ENCUMBRANCES RELEASED	3,399,406	5,963,682	5,536,858	6,600,813	6,450,568	-	-	-
ENCUMBRANCES ADDED	(5,963,682)	(5,536,858)	(6,600,813)	(6,450,568)	-	-	-	-
FUND BALANCE - End of Year	\$ 33,085,136	\$ 46,406,701	\$ 46,164,990	\$ 46,223,339	\$ 41,283,560	\$ 31,875,456	\$ 23,607,082	\$ 17,217,139
NET CHANGE IN FUND BALANCE	(1,669,511)	7,504,805	(241,711)	58,350	(4,939,779)	(9,408,104)	(8,268,374)	(6,389,944)
TAX EXCESS RESTRICTION - W.S. 21-13-313(d)	-	(5,816,760)	(4,180,257)	-	-	-	-	-
FUND RESERVE	\$ 33,085,136	\$ 40,589,941	\$ 41,984,733	\$ 46,223,339	\$ 41,283,560	\$ 31,875,456	\$ 23,607,082	\$ 17,217,139

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**GENERAL FUND**  
**Schedule of Revenue and Expenditures**  
**by Function**

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
1xxx - Instruction								
1xxx Instruction Budget Rollup	-	-	-	-	2,006,841	1,996,807	2,016,775	2,020,808
1105 Pre-School	-	-	208,519	217,007	176,225	175,344	177,097	177,452
1110 Elementary Instruction	44,905,287	45,238,204	44,397,134	46,524,276	49,030,649	48,785,496	49,273,351	49,371,898
1120 Junior High Instruction	12,927,610	12,200,150	12,356,809	12,285,103	13,388,740	13,321,797	13,455,015	13,481,925
1130 Senior High Instruction	16,289,507	16,438,955	16,633,951	15,770,225	16,517,670	16,435,081	16,599,432	16,632,631
1135 Concurrent Enrollment	550,836	653,082	579,495	599,655	605,000	601,975	607,995	609,211
1136 Dual Enrollment	31,880	72,457	106,001	130,629	120,600	119,997	121,197	121,439
1200 Special Instruction	-	-	-	-	-	-	-	-
1210 Special Education Instruction	25,107,894	25,030,169	26,613,286	27,246,995	29,234,471	29,088,299	29,379,182	29,437,940
1211 Spec Ed Extended School Year	528,114	679,240	630,214	277,341	155,984	155,204	156,756	157,070
1233 Gifted & Talented Instruction	5,637,424	5,718,429	5,667,708	5,818,152	6,164,888	6,134,064	6,195,404	6,207,795
1250 Tuition Student W/Disabilities	-	-	-	-	-	-	-	-
1260 At Risk Students	6,344,972	6,464,576	6,742,812	7,503,880	8,147,277	8,106,541	8,187,606	8,203,982
1265 Summer Sch/Extended Day	391,647	152,849	333,280	226,019	1,558,195	1,550,404	1,565,908	1,569,040
1270 Limited English Instruction	1,495,168	1,580,689	1,754,631	2,083,501	2,206,897	2,195,863	2,217,821	2,222,257
1280 Homebound Program	119,952	272,065	290,167	291,984	305,936	304,406	307,450	308,065
1290 Other Special Prog	44,437	92,388	77,766	128,014	133,911	133,241	134,574	134,843
1410 Student Activities Elementary	382,866	113,269	107,516	203,085	392,007	390,047	393,947	394,735
1420 Student Activities Junior High	888,858	701,992	771,581	831,797	853,535	849,267	857,760	859,475
1430 Student Activities High School	3,548,164	3,202,168	3,410,468	3,437,405	3,405,615	3,388,586	3,422,472	3,429,317
1530 Vocational High Sch Inst	4,386,582	4,314,051	4,421,702	4,586,933	4,682,490	4,659,077	4,705,668	4,715,079
1810 Distance Learning Elementary	3,233,302	209,611	6,710	84	-	-	-	-
1820 Distance Learning Junior High	130,230	22,158	466	-	-	-	-	-
1830 Distance Learning High School	869,931	208,891	3,215	-	-	-	-	-
Total Instruction	\$ 127,814,660	\$ 123,365,393	\$ 125,113,430	\$ 128,162,084	\$ 139,086,931	\$ 138,391,496	\$ 139,775,411	\$ 140,054,962
2xxx - Instructional Support								
2xxx Instructional Support Budget Roll	-	-	-	-	100,000	99,500	100,495	100,696
2110 Guidance Services	2,179,781	2,227,179	2,250,747	2,247,528	2,368,775	2,356,931	2,380,500	2,385,261
2112 Counseling Services	238,711	-	-	-	-	-	-	-
2113 Appraisal Services	115	160	2,223	126	-	-	-	-

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
2117 Assessment Services	280,599	238,005	325,521	223,887	235,724	234,545	236,891	237,365
2120 Attendance & Social Work Svcs	2,507,840	2,580,567	2,900,854	3,221,216	3,389,594	3,372,646	3,406,372	3,413,185
2121 Supv Attend & Soc Work Svcs	34,212	1,239	1,021	1,310	2,500	2,488	2,512	2,517
2123 Social Work Services	18,603	33,976	73,767	65,254	69,642	69,294	69,987	70,127
2124 Student Activities	110,590	47,700	34,699	85,108	89,073	88,628	89,514	89,693
2130 Health Services	2,691,457	2,764,693	2,985,547	3,168,011	3,336,109	3,319,428	3,352,623	3,359,328
2131 Supervision Of Health Services	10,527	2,468	2,509	1,593	750	746	754	755
2134 Nursing Services	40,679	17,801	33,775	22,012	28,795	28,651	28,938	28,995
2139 Other Health Services	10,383	5,719	9,696	16,188	35,029	34,853	35,202	35,272
2140 Psychological Services	2,185,501	2,155,703	2,304,170	2,667,440	2,846,560	2,832,327	2,860,651	2,866,372
2142 Psychological Testing Services	20,220	20,525	18,673	2,477	2,500	2,488	2,512	2,517
2152 Speech/Language Services	3,147,530	3,089,494	3,138,323	3,059,135	3,217,603	3,201,515	3,233,530	3,239,997
2153 Audiology Services	212,695	208,704	210,052	216,463	226,589	225,456	227,711	228,166
2159 Oth Speech Path/Audiology Svcs	218,616	158,221	144,705	172,405	210,000	208,950	211,040	211,462
2170 Therapy Services	1,658,064	1,802,490	1,637,494	1,536,767	1,618,578	1,610,485	1,626,590	1,629,843
2172 Physical Therapy	540	-	-	-	-	-	-	-
2173 Vision Services	419	-	-	-	-	-	-	-
2190 Oher Support Services-Student	360	20,441	148	-	-	-	-	-
2210 Improvement Of Inst Svcs	586,061	646,614	768,417	579,407	801,180	797,175	805,146	806,757
2211 Supv Of Improve Of Inst Svcs	16,469	21,493	168,068	168,852	191,690	190,732	192,639	193,024
2212 Inst & Curr Develop Svcs	1,590,040	1,485,291	1,851,978	1,760,678	2,389,179	2,377,233	2,401,005	2,405,807
2213 Staff Development Services	224,928	326,069	509,280	397,769	706,990	703,455	710,490	711,911
2215 Instructional Facilitators	992,472	996,541	1,020,727	1,332,241	1,394,536	1,387,563	1,401,439	1,404,242
2220 Educational Media Services	6,535	4,184	8,940	16	9,000	8,955	9,045	9,063
2221 Other Educational Media	-	-	616	446	-	-	-	-
2222 Library Services	1,990,057	2,029,392	2,036,475	2,116,587	2,257,024	2,245,739	2,268,196	2,272,732
2223 Audiovisual Services	17,165	20,993	8,632	8,616	12,500	12,438	12,562	12,587
2225 Comp-Assist Instruction Svcs	985,267	87,060	19,371	17,358	19,171	19,075	19,266	19,304
2229 Other Educational Media Svcs	-	-	-	-	-	-	-	-
2230 Supervision Of Special Ed Svcs	539,875	582,521	1,012,705	1,592,880	1,581,148	1,573,243	1,588,975	1,592,153
2240 Technology Integration	236,237	264,992	330,646	313,331	738,970	735,275	742,628	744,113
2290 Other Supp Svcs Inst Staff	383	4,788	-	1,982	2,085	2,075	2,095	2,100
Total Instructional Support	\$ 22,752,933	\$ 21,845,028	\$ 23,809,778	\$ 24,997,083	\$ 27,881,294	\$ 27,642,387	\$ 27,918,811	\$ 27,974,649

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
3xxx - General Support								
3310 Central Administration	433	4,214	7,783	11,031	18,000	17,910	18,089	18,125
3311 Office Of Superintendent	724,654	667,990	765,184	957,567	877,578	873,190	881,922	883,686
3312 Community Relations Svcs	226,758	266,237	302,309	345,738	356,928	355,144	358,695	359,413
3319 Other Exec Admin Svcs	8,272	2,997	4,762	5,831	7,800	7,761	7,839	7,854
3321 Office Of Principal Services	12,346,857	12,356,912	12,807,685	13,085,235	14,462,461	14,390,149	14,534,051	14,563,119
3329 Other Supervision Svcs Admin	479,856	607,602	326,165	295,965	334,656	332,983	336,313	336,985
3330 Business Administration	10,641	27,627	21,644	9,573	-	-	-	-
3331 Fiscal Services	1,137,545	1,444,195	1,186,718	1,247,415	2,819,382	2,805,286	2,833,338	2,839,005
3332 Purchasing Services	513,921	503,477	533,567	558,036	631,308	628,152	634,433	635,702
3333 Warehouse & Distribution Svcs	656,068	665,783	503,770	633,685	750,701	746,948	754,417	755,926
3334 Graphics Services	331,082	282,265	322,662	409,932	433,338	431,172	435,483	436,354
3335 Data Processing Services	802,945	1,308,457	1,296,644	1,554,209	2,448,420	2,436,178	2,460,540	2,465,461
3339 Other Business Services	274,671	244,432	365,157	424,385	575,178	572,302	578,025	579,181
3351 Supervision Of Board Of Ed	431,768	531,621	506,040	626,948	939,851	935,152	944,504	946,393
3354 Election Services	7,947	-	11,279	-	130,952	130,297	131,600	131,863
3410 Supv Oper & Main Of Plant Svcs	1,289,860	1,151,130	1,085,098	1,192,429	1,339,337	1,332,640	1,345,966	1,348,658
3420 Building Operations	17,214,852	18,648,510	20,049,731	19,277,164	22,508,113	22,395,572	22,619,528	22,664,767
3430 Grounds Services	1,149,682	1,258,560	1,460,423	1,286,529	1,314,694	1,308,121	1,321,202	1,323,844
3440 Equipment Services	1,460,911	1,680,842	1,477,068	3,434,922	1,726,672	1,718,039	1,735,219	1,738,690
3450 Vehicle Maintenance Services	350,641	418,736	447,153	591,889	611,731	608,672	614,759	615,989
3460 Security Services	976,216	1,216,421	1,020,290	1,310,828	1,524,022	1,516,402	1,531,566	1,534,629
3510 Vehicle Operations To Fr Sch	8,168,766	8,201,642	8,853,019	10,139,672	13,354,535	13,287,762	13,420,640	13,447,481
3511 Vehicle Trans Field Trips	-	-	843	-	61,105	60,799	61,407	61,530
3520 Vehicle Trans Stud Activities	191,820	416,906	163,485	162,957	238,234	237,043	239,413	239,892
3590 Non-Reimb Trans Svcs (Stf Trv)	195,224	230,084	261,088	37,788	47,000	46,765	47,233	47,327
3810 Pln-Rsrch-Devel & Eval Svcs	1,102,765	1,033,688	1,042,106	881,900	1,210,268	1,204,216	1,216,258	1,218,691
3820 Information Services	44,022	38,207	22,942	23,088	45,912	45,682	46,139	46,231
3830 Staff Services	7,982,218	6,924,811	4,902,983	3,873,554	4,046,994	4,026,759	4,067,027	4,075,161
3850 Technology Coordinator	3,416,808	3,703,483	3,717,315	3,811,063	3,781,305	3,762,399	3,800,023	3,807,623
Total General Support	\$ 61,497,201	\$ 63,836,830	\$ 63,464,912	\$ 66,189,333	\$ 76,596,478	\$ 76,213,496	\$ 76,975,630	\$ 77,129,582

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
4xxx - Non-instructional Support								
4100 Nutrition Services	-	-	-	-	-	-	-	-
4170 Administration Nutr Svcs	-	-	-	-	-	-	-	-
4300 Community Support	-	-	-	-	-	-	-	-
Total Non-Instructional Suppor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6xxx Other/Transfers								
6200 Fund Transfers	4,357,247	5,003,559	3,359,330	4,481,390	1,523,825	1,516,206	1,531,368	1,534,431
Total Other/Transfers	\$ 4,357,247	\$ 5,003,559	\$ 3,359,330	\$ 4,481,390	\$ 1,523,825	\$ 1,516,206	\$ 1,531,368	\$ 1,534,431
<b>TOTAL EXPENDITURES</b>	<b>\$ 216,422,041</b>	<b>\$ 214,050,811</b>	<b>\$ 215,747,450</b>	<b>\$ 223,829,890</b>	<b>\$ 245,088,527</b>	<b>\$ 243,763,585</b>	<b>\$ 246,201,221</b>	<b>\$ 246,693,623</b>

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**GENERAL FUND**  
**Expenditures by Function and Major Object**  
**FY 2024-25 Budget**

EXPENDITURES	51xxx - Personnel Salaries	52xxx - Personnel Benefits	53xxx - Purchased Services	54xxx - Supplies and Materials	55xxx - Capital Outlay	56xxx - Other Objects	57xxx - Other Uses /Transfers	Function Totals
1xxx Instruction Budget Rollup	-	-	-	2,006,841	-	-	-	2,006,841
1105 Pre-School	-	1,225	-	-	-	-	175,000	176,225
1110 Elementary Instruction	29,309,716	14,795,555	458,269	2,217,459	147,200	150	2,102,300	49,030,649
1120 Junior High Instruction	6,951,308	3,462,534	125,276	642,923	-	4,400	2,202,300	13,388,740
1130 Senior High Instruction	10,622,758	5,274,429	287,435	322,648	10,000	400	-	16,517,670
1135 Concurrent Enrollment	-	-	605,000	-	-	-	-	605,000
1136 Dual Enrollment	-	-	93,000	27,600	-	-	-	120,600
1210 Special Education Instruction	17,434,542	10,939,946	796,483	63,500	-	-	-	29,234,471
1211 Spec Ed Extended School Year	129,484	26,500	-	-	-	-	-	155,984
1233 Gifted & Talented Instruction	3,969,921	2,070,066	45,318	64,083	-	15,500	-	6,164,888
1250 Tuition Student W/Disabilities	-	-	-	-	-	-	-	-
1260 At Risk Students	4,775,825	2,649,103	377,025	337,624	7,200	500	-	8,147,277
1265 Summer Sch/Extended Day	1,250,000	250,000	22,195	36,000	-	-	-	1,558,195
1270 Limited English Instruction	1,373,839	828,058	-	5,000	-	-	-	2,206,897
1280 Homebound Program	207,037	93,399	5,000	500	-	-	-	305,936
1290 Other Special Prog	110,069	23,842	-	-	-	-	-	133,911
1410 Student Activities Elementary	172,888	39,589	-	179,530	-	-	-	392,007
1420 Student Activities Junior High	568,695	116,490	92,143	76,207	-	-	-	853,535
1430 Student Activities High School	1,984,715	401,893	733,001	240,355	26,500	19,150	-	3,405,615
1530 Vocational High Sch Inst	2,828,456	1,488,135	64,502	298,897	-	2,500	-	4,682,490
1810 Distance Learning Elementary	-	-	-	-	-	-	-	-
1820 Distance Learning Junior High	-	-	-	-	-	-	-	-
1830 Distance Learning High School	-	-	-	-	-	-	-	-
2xxx Instructional Support Budget Rol	-	-	100,000	-	-	-	-	100,000
2110 Guidance Services	1,510,137	852,788	1,250	4,550	-	50	-	2,368,775
2112 Counseling Services	-	-	-	-	-	-	-	-
2113 Appraisal Services	-	-	-	-	-	-	-	-
2117 Assessment Services	147,224	88,500	-	-	-	-	-	235,724
2120 Attendance & Social Work Svs	2,175,481	1,214,113	-	-	-	-	-	3,389,594
2121 Supv Attend & Soc Work Svs	-	-	2,500	-	-	-	-	2,500
2123 Social Work Services	44,149	23,943	-	1,550	-	-	-	69,642
2124 Student Activities	71,892	17,181	-	-	-	-	-	89,073
2130 Health Services	2,188,609	1,147,447	53	-	-	-	-	3,336,109



	51xxx - Personnel Salaries	52xxx - Personnel Benefits	53xxx - Purchased Services	54xxx - Supplies and Materials	55xxx - Capital Outlay	56xxx - Other Objects	57xxx - Other Uses /Transfers	Function Totals
<b>EXPENDITURES</b>								
2131 Supervision Of Health Services	-	-	250	500	-	-	-	750
2134 Nursing Services	-	-	500	28,295	-	-	-	28,795
2139 Other Health Services	-	-	8,400	26,629	-	-	-	35,029
2140 Psychological Services	1,878,962	887,753	79,845	-	-	-	-	2,846,560
2142 Psychological Testing Services	-	-	2,500	-	-	-	-	2,500
2152 Speech/Language Services	2,108,492	1,108,950	161	-	-	-	-	3,217,603
2153 Audiology Services	181,539	45,050	-	-	-	-	-	226,589
2159 Oth Speech Path/Audiology Svcs	-	-	210,000	-	-	-	-	210,000
2170 Therapy Services	992,657	625,170	751	-	-	-	-	1,618,578
2172 Physical Therapy	-	-	-	-	-	-	-	-
2173 Vision Services	-	-	-	-	-	-	-	-
2190 Oher Support Services-Student	-	-	-	-	-	-	-	-
2210 Improvement Of Inst Svcs	375,050	140,740	207,890	75,500	-	2,000	-	801,180
2211 Supv Of Improve Of Inst Svcs	155,111	33,699	2,880	-	-	-	-	191,690
2212 Inst & Curr Develop Svcs	1,004,928	485,292	272,650	443,141	180,000	3,168	-	2,389,179
2213 Staff Development Services	209,534	78,403	353,232	61,821	-	4,000	-	706,990
2215 Instructional Facilitators	874,549	519,887	100	-	-	-	-	1,394,536
2220 Educational Media Services	-	-	-	8,000	-	1,000	-	9,000
2221 Other Educational Media	-	-	-	-	-	-	-	-
2222 Library Services	1,265,767	884,827	7,424	97,156	500	1,350	-	2,257,024
2223 Audiovisual Services	-	-	-	12,500	-	-	-	12,500
2225 Comp-Assist Instruction Svcs	15,522	3,649	-	-	-	-	-	19,171
2230 Supervision Of Special Ed Svcs	753,458	241,901	582,681	3,108	-	-	-	1,581,148
2240 Technology Integration	165,817	67,464	138,463	289,452	73,774	4,000	-	738,970
2290 Other Supp Svcs Inst Staff	1,346	739	-	-	-	-	-	2,085
3310 Central Administration	-	-	3,000	15,000	-	-	-	18,000
3311 Office Of Superintendent	516,142	199,432	40,826	116,678	-	4,500	-	877,578
3312 Community Relations Svcs	250,213	78,320	11,085	16,960	-	350	-	356,928
3319 Other Exec Admin Svcs	-	-	300	7,500	-	-	-	7,800
3321 Office Of Principal Services	9,055,926	4,536,356	144,990	705,409	4,400	15,380	-	14,462,461
3329 Other Supervision Svcs Admin	224,417	108,239	2,000	-	-	-	-	334,656
3330 Business Administration	-	-	-	-	-	-	-	-
3331 Fiscal Services	770,436	384,972	124,974	37,500	1,500,000	1,500	-	2,819,382
3332 Purchasing Services	332,242	210,739	78,552	7,026	2,250	500	-	631,308
3333 Warehouse & Distribution Svcs	416,430	161,800	125,766	38,785	7,920	-	-	750,701
3334 Graphics Services	156,476	61,674	50,478	144,710	20,000	-	-	433,338

EXPENDITURES	51xxx - Personnel Salaries	52xxx - Personnel Benefits	53xxx - Purchased Services	54xxx - Supplies and Materials	55xxx - Capital Outlay	56xxx - Other Objects	57xxx - Other Uses /Transfers	Function Totals
3335 Data Processing Services	54,566	42,739	843,886	1,495,230	11,000	1,000	-	2,448,420
3339 Other Business Services	-	-	570,428	4,250	-	500	-	575,178
3351 Supervision Of Board Of Ed	159,677	73,061	648,288	33,450	-	25,375	-	939,851
3354 Election Services	-	-	130,952	-	-	-	-	130,952
3410 Supv Oper & Main Of Plant Svcs	687,084	372,301	222,952	57,000	-	-	-	1,339,337
3420 Building Operations	7,107,871	4,298,528	2,405,877	8,469,677	226,160	-	-	22,508,113
3430 Grounds Services	665,088	428,287	62,985	158,334	-	-	-	1,314,694
3440 Equipment Services	-	-	341,386	1,369,898	15,158	230	-	1,726,672
3450 Vehicle Maintenance Services	104,587	85,185	27,024	394,935	-	-	-	611,731
3460 Security Services	430,068	231,280	862,674	-	-	-	-	1,524,022
3510 Vehicle Operations To Fr Sch	4,782,737	2,805,089	408,545	2,071,582	3,278,082	8,500	-	13,354,535
3511 Vehicle Trans Field Trips	-	-	61,105	-	-	-	-	61,105
3520 Vehicle Trans Stud Activities	75,105	18,629	144,500	-	-	-	-	238,234
3590 Non-Reimb Trans Svcs (Stf Trv)	-	-	23,000	24,000	-	-	-	47,000
3810 Pln-Rsrch-Devel & Eval Svcs	478,492	258,182	426,785	46,809	-	-	-	1,210,268
3820 Information Services	-	-	45,912	-	-	-	-	45,912
3830 Staff Services	1,036,457	542,203	202,614	263,720	-	2,000	2,000,000	4,046,994
3850 Technology Coordinator	2,400,135	1,172,017	52,933	150,220	1,000	5,000	-	3,781,305
6200 Fund Transfers	-	-	-	-	-	-	1,523,825	1,523,825
<b>TOTAL EXPENDITURES</b>	<b>\$127,513,626</b>	<b>\$ 66,997,293</b>	<b>\$ 13,739,996</b>	<b>\$ 23,200,041</b>	<b>\$ 5,511,144</b>	<b>\$ 123,003</b>	<b>\$ 8,003,425</b>	<b>\$245,088,527</b>

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# ***Special Revenue Funds***

## FEDERAL GRANTS AND RESTRICTED FUNDS

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$ (1,724,180)</b>	<b>\$ (759,481)</b>	<b>\$ (3,575,492)</b>	<b>\$ (3,894,910)</b>	<b>\$ (3,776,234)</b>	<b>\$ 175,695</b>	<b>\$ (795,530)</b>	<b>\$ -</b>	<b>\$ -</b>
Accrued Expenses	1,591,510	1,005,209	3,575,491	2,997,789	3,500,000	3,033,480	-	-	-
Note from General Fund	2,250,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Adjusted Balance	2,117,330	4,745,728	4,499,999	3,602,879	4,223,766	7,709,175	3,704,470	4,500,000	4,500,000
<b>Revenue</b>									
81xxx - Local Revenue	\$ 2,076,774	\$ 2,544,863	\$ 2,769,374	\$ 100,000	\$ 3,745,575	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	212,000	172,000	152,000	180,000	149,420	160,000	160,000	160,000	160,000
84xxx - Federal Revenue	29,923,427	32,267,511	35,027,684	42,738,013	34,913,617	27,162,095	15,096,987	15,247,957	15,400,436
85xxx - Other/Transfers	(7,108)	(631,258)	-	-	(852,530)	-	-	-	-
<b>Total Revenue</b>	<b>\$32,205,093</b>	<b>\$34,353,116</b>	<b>\$37,949,058</b>	<b>\$43,018,013</b>	<b>\$ 37,956,082</b>	<b>\$ 27,447,095</b>	<b>\$ 15,356,987</b>	<b>\$ 15,507,957</b>	<b>\$ 15,660,436</b>
<b>Expenditure</b>									
1xxx - Instruction	\$ 21,586,082	\$ 22,147,999	\$ 20,742,666	\$ 22,936,402	\$ 18,278,437	\$ 18,581,473	\$ 7,707,958	\$ 8,585,924	\$ 8,599,962
2xxx - Instructional Support	4,529,469	6,934,246	8,903,781	10,492,139	8,535,367	8,233,906	3,789,488	3,827,383	3,903,931
3xxx - General Support	3,039,286	5,883,111	5,254,378	6,138,830	6,901,315	1,587,779	3,064,010	3,094,650	3,156,543
4xxx - Non-instructional Support	96,798	62,629	181,058	200,000	81,428	15,162	-	-	-
5xxx - Capital Outlay	-	46,256	465,106	252,853	207,605	-	-	-	-
6xxx - Other/Transfers	1,988,759	2,094,886	2,602,811	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$31,240,394</b>	<b>\$37,169,127</b>	<b>\$38,149,800</b>	<b>\$40,020,224</b>	<b>\$ 34,004,153</b>	<b>\$ 28,418,320</b>	<b>\$ 14,561,457</b>	<b>\$ 15,507,957</b>	<b>\$ 15,660,436</b>
Less Accrued Expenses	\$ (1,591,510)	\$ (1,005,209)	\$ (3,575,491)	\$ (2,997,789)	\$ (3,500,000)	\$ (3,033,480)	\$ -	\$ -	\$ -
Less Note from General Fund	(2,250,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
<b>Ending Balance</b>	<b>\$ (759,481)</b>	<b>\$ (3,575,492)</b>	<b>\$ (3,776,234)</b>	<b>\$ (897,121)</b>	<b>\$ 175,695</b>	<b>\$ (795,530)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Summary of Programs Included in the Federal Consolidated Grant

**McKinney-Vento Act:** The McKinney-Vento Act provides rights and services to children and youth experiencing homelessness, which includes those who are: sharing the housing of others due to loss of housing, economic hardship, or a similar reason; staying in motels, trailer parks, or camp grounds due to the lack of an adequate alternative; staying in shelters or transitional housing; or sleeping in cars, parks, abandoned buildings, substandard housing, or similar settings.

**Title I-A- Improving the Academic Achievement of the Disadvantaged:** To ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on state academic achievement standards and assessments.

**Title I-D, Subpart 2: District Neglected and Delinquent:** To ensure that neglected and delinquent children and youth will have the opportunity to meet the challenging state standards needed to further their education and become productive members of society. Subpart 2 specifically addresses districts with a high concentration of residents in locally operated correctional facilities for youth.

**Title I-School Improvement Grant:** School Improvement Grants (SIGs), authorized under section 1003(g) of Title I of the Elementary and Secondary Education Act of 1965 (ESEA), are grants to state educational agencies (SEAs) that SEAs use to make competitive subgrants to local educational agencies (LEAs) that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to substantially raise the achievement of students in their lowest-performing schools.

**Title II-A: Improving Teacher Quality:** To improve student achievement by improving teacher quality through professional development, reduction of class size, and recruitment and retention strategies and to hold local districts accountable for improving student achievement.

**Title III-ELL: English Language Acquisition:** To ensure that Limited English Proficient (LEP) children become proficient in English and meet challenging state standards.

**Title IV-A: Improving Teacher Quality:** Title IV, Part A authorizes activities in three broad areas: Providing students with a well-rounded education (e.g., college and career counseling, STEM, music and arts, civics, IB/AP, computer science) , Supporting safe and healthy students (e.g., comprehensive school mental health, drug and violence prevention, training on trauma-informed practices, health and physical education) and Supporting the effective use of technology (e.g., professional development, blended and personalized learning, and devices).

**Individuals with Disabilities Education Act (IDEA) Part B (611):** IDEA Part B funds must be used only to pay the excess costs of special education and related services to children with disabilities in accord with the provisions of 34 C.F.R. 300.202 and must be used to supplement state, local and other federal funds and not to supplant those funds. (34 C.F.R. Section 300.202.)

**Individuals with Disabilities Act (IDEA) Preschool (619):** The purpose of the Preschool Grants program is to assist states to provide special education and related services, in accordance with Part B of IDEA to children with disabilities aged three through five years. (34 C.F.R. 300.800)

**Carl D. Perkins Career and Technical Education Act of 2006:** The Carl D. Perkins Career and Technical Education Improvement Act of 2006 is the federal career technical education funding available to states. The purpose of the law is to develop more fully the academic, vocational and technical skills of secondary and post-secondary students who elect to enroll in vocational and technical education programs.

## SPECIAL REVENUE FUNDS

### STATEMENT OF GRANT SOURCES

For Fiscal Year 2024-25 with Comparative Data

	FY 2022-23 GRANT AWARDS	FY 2023-24 GRANT AWARDS	FY 2024-25 GRANT AWARDS
<b>Local Sources</b>			
CCHR Triumph Grant	20,000	20,000	20,000
Cheyenne Schools Foundation, Other Misc.	150,000	150,000	150,000
Cheyenne Community Recreation District Mill Levy	1,800,000	-	-
Employee Wellness BCBS	-	400,000	-
Triumph Early Learning Center	4,000	4,000	4,000
Sources of Strength	93,028	32,780	50,000
UW College Access Challenge Grant Program	3,000	3,000	3,000
<b>Total Local Sources</b>	<b>\$ 2,070,028</b>	<b>\$ 609,780</b>	<b>\$ 227,000</b>
<b>State Sources</b>			
School Mental Health Service Grant (2024 Session Laws, CH. 118, Sec. 331)	-	-	750,000
Wyoming Governor's RIDE Initiative	-	37,500	-
Teacher Apprenticeship Program	-	844,500	-
National Board Certified Teacher Incentive	200,000	156,000	160,000
<b>Total State Sources</b>	<b>\$ 200,000</b>	<b>\$ 1,038,000</b>	<b>\$ 910,000</b>
<b>Federal Sources</b>			
McKinney-Vento Homeless Assistance	65,500	50,000	50,000
Carl D. Perkins Career and Technical Education Grant	388,341	425,144	406,580
Career and Technical Education Cutting Edge Grant	49,914	21,404	20,000
Title I-A	5,440,659	6,137,044	6,137,044
Title I-D Neglected and Delinquent	96,096	148,922	130,427
Title I 1003(a) School Improvement	629,369	657,476	650,000
Title II-A Supporting Effective Instruction	1,403,448	1,513,109	1,445,237
Title III English Language Acquisition	51,999	49,319	51,744
Title IV-A Student Support and Academic Enrichment	924,609	937,476	977,610
Title VI-B (IDEA) Section 611	4,504,732	4,922,993	5,180,025
Title VI-B (IDEA) Section 619 Preschool	27,389	33,238	33,238
<b>Total Federal Sources</b>	<b>\$ 13,582,056</b>	<b>\$ 14,896,125</b>	<b>\$ 15,081,905</b>
<b>TOTAL ESTIMATED GRANTS</b>	<b>\$ 15,852,084</b>	<b>\$ 16,543,905</b>	<b>\$ 16,218,905</b>

Note: Fiscal year 2024-25 grant awards are based on Notice of Grant Awards or pre-award notifications as of the publication of the FY 2024-25 budget. The budget will be adjusted as grant awards are received.

**SPECIAL REVENUE**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
81xxx - Local revenue								
81180 Parks & Rec Mill Tax Revenue	1,988,759	2,094,886	2,602,811	-	-	-	-	-
81510 Interest On Investments	3,282	453	-	27,740	125,000	100,000	100,000	100,000
81920 Contributions & Donations	80,533	35,523	159,563	3,310,835	-	-	-	-
81990 Miscellaneous	4,200	414,000	7,000	407,000	-	-	-	-
Total Local Revenue	\$ 2,076,774	\$ 2,544,863	\$ 2,769,374	\$ 3,745,575	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
82xxx - State revenue								
83200 Restricted State Grant Rev	212,000	172,000	152,000	149,420	160,000	160,000	160,000	160,000
Total State Revenue	\$ 212,000	\$ 172,000	\$ 152,000	\$ 149,420	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
84xxx - Federal revenue								
84200 Federal Revenue Restricted	29,923,427	32,267,511	35,027,684	34,785,594	27,037,095	14,971,987	15,122,957	15,275,436
84110	-	-	-	128,023	125,000	125,000	125,000	125,000
Total Federal Revenue	\$ 29,923,427	\$ 32,267,511	\$ 35,027,684	\$ 34,913,617	\$ 27,162,095	\$ 15,096,987	\$ 15,247,957	\$ 15,400,436
85xxx - Other revenue sources								
85000 Return Of Funds To State	(7,108)	(696,285)	-	(852,530)	-	-	-	-
85220 Transfer From Special Revenue	-	500	-	-	-	-	-	-
85250 Transfer From Enterprise Fund	-	64,528	-	-	-	-	-	-
Total Other Revenue	\$ (7,108)	\$ (631,258)	\$ -	\$ (852,530)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 32,205,093</b>	<b>\$ 34,353,116</b>	<b>\$ 37,949,058</b>	<b>\$ 37,956,081</b>	<b>\$ 27,447,095</b>	<b>\$ 15,356,987</b>	<b>\$ 15,507,957</b>	<b>\$ 15,660,436</b>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	6,856,668	12,111,347	11,559,131	9,355,710	8,550,453	3,546,895	3,950,900	3,957,360
52xxx Personnel Benefits	2,638,140	5,078,124	5,384,802	4,332,823	2,887,744	1,197,893	1,334,337	1,336,519
53xxx Purchased Services	1,004,822	811,542	234,588	686,711	4,015,290	1,665,621	1,855,341	1,858,375
54xxx Supplies and Materials	10,877,436	3,947,933	3,376,626	3,560,427	2,881,625	1,195,354	1,331,510	1,333,687
55xxx Capital Outlay	201,469	190,839	183,037	304,299	246,361	102,195	113,836	114,022
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	7,547	8,215	4,482	38,467	-	-	-	-
Total Instruction	\$ 21,586,082	\$ 22,147,999	\$ 20,742,666	\$ 18,278,437	\$ 18,581,473	\$ 7,707,958	\$ 8,585,924	\$ 8,599,962

2xxx - Instructional Support									
51xxx	Personnel Salaries	2,191,073	3,699,830	3,779,160	4,302,614	4,483,403	2,063,395	2,084,029	2,125,710
52xxx	Personnel Benefits	897,973	1,507,061	1,616,472	1,915,840	2,051,067	943,962	953,402	972,470
53xxx	Purchased Services	946,579	1,075,883	2,417,882	1,900,291	1,256,738	578,388	584,172	595,855
54xxx	Supplies and Materials	493,843	651,471	1,090,268	416,569	442,698	203,743	205,780	209,896
55xxx	Capital Outlay	-	-	-	-	-	-	-	-
56xxx	Other Objects	-	-	-	55	-	-	-	-
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support		\$ 4,529,469	\$ 6,934,246	\$ 8,903,781	\$ 8,535,367	\$ 8,233,906	\$ 3,789,488	\$ 3,827,383	\$ 3,903,931
3xxx - General Support Services									
51xxx	Personnel Salaries	1,480,838	3,553,715	3,627,009	5,316,834	500,000	964,873	974,522	994,012
52xxx	Personnel Benefits	315,417	397,021	342,897	426,159	100,000	192,975	194,904	198,802
53xxx	Purchased Services	129,627	370,449	139,573	79,855	52,439	101,193	102,205	104,249
54xxx	Supplies and Materials	389,337	205,229	10,311	42,005	96,218	185,677	187,534	191,285
55xxx	Capital Outlay	31,347	39,691	-	-	-	-	-	-
56xxx	Other Objects	692,721	1,317,007	1,134,588	1,036,463	839,122	1,619,292	1,635,485	1,668,195
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services		\$ 3,039,286	\$ 5,883,111	\$ 5,254,378	\$ 6,901,315	\$ 1,587,779	\$ 3,064,010	\$ 3,094,650	\$ 3,156,543
4xxx - Non-instructional Services									
51xxx	Personnel Salaries	33,890	13,356	104	-	-	-	-	-
52xxx	Personnel Benefits	7,405	2,529	127	(0)	-	-	-	-
53xxx	Purchased Services	-	150	88,210	33,500	-	-	-	-
54xxx	Supplies and Materials	55,502	46,594	70,947	18,728	15,162	-	-	-
55xxx	Capital Outlay	-	-	21,670	-	-	-	-	-
56xxx	Other Objects	-	-	-	29,200	-	-	-	-
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services		\$ 96,798	\$ 62,629	\$ 181,058	\$ 81,428	\$ 15,162	\$ -	\$ -	\$ -
5xxx - Facilities Acquisition and Construction									
51xxx	Personnel Salaries	-	-	-	-	-	-	-	-
52xxx	Personnel Benefits	-	-	-	-	-	-	-	-
53xxx	Purchased Services	-	46,256	14,806	2,305	-	-	-	-
54xxx	Supplies and Materials	-	-	-	-	-	-	-	-
55xxx	Capital Outlay	-	-	450,300	205,300	-	-	-	-
56xxx	Other Objects	-	-	-	-	-	-	-	-
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and		\$ -	\$ 46,256	\$ 465,106	\$ 207,605	\$ -	\$ -	\$ -	\$ -



6xxx - Other Uses								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	1,988,759	2,094,886	2,602,811	-	-	-	-	-
Total Facilities Acquisition and Construction	\$ 1,988,759	\$ 2,094,886	\$ 2,602,811	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,240,393</b>	<b>\$ 37,169,127</b>	<b>\$ 38,149,801</b>	<b>\$ 34,004,152</b>	<b>\$ 28,418,320</b>	<b>\$ 14,561,457</b>	<b>\$ 15,507,957</b>	<b>\$ 15,660,436</b>
FUND BALANCE - Beginning of Year	\$ (1,724,180)	\$ (759,480)	\$ (3,575,491)	\$ (3,776,234)	\$ 175,695	\$ (795,530)	\$ 0	\$ (0)
RESULTS FROM OPERATIONS	\$ 964,700	\$ (2,816,011)	\$ (200,743)	\$ 3,951,929	\$ (971,225)	\$ 795,530	\$ (0)	\$ 0
FUND BALANCE - End of Year	\$ (759,480)	\$ (3,575,491)	\$ (3,776,234)	\$ 175,695	\$ (795,530)	\$ 0	\$ (0)	\$ (0)
NET CHANGE IN FUND BALANCE	\$ 964,700	\$ (2,816,011)	\$ (200,743)	\$ 3,951,929	\$ (971,225)	\$ 795,530	\$ (0)	\$ 0

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## STUDENT ACTIVITY FUNDS

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$1,152,124</b>	<b>\$1,257,713</b>	<b>\$1,442,763</b>	<b>\$1,451,957</b>	<b>\$ 1,480,065</b>	<b>\$ 1,588,010</b>	<b>\$ 1,368,010</b>	<b>\$ 1,168,010</b>	<b>\$ 968,010</b>
<b>Revenue</b>									
81xxx - Local Revenue	976,907	1,638,316	2,169,984	2,000,000	2,246,333	2,080,000	2,100,000	2,100,000	2,100,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	292	-	-	-	-
<b>Total Revenue</b>	<b>\$ 976,907</b>	<b>\$1,638,316</b>	<b>\$2,169,984</b>	<b>\$2,000,000</b>	<b>\$ 2,246,625</b>	<b>\$ 2,080,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>	<b>\$ 2,100,000</b>
<b>Expenditure</b>									
1xxx - Instruction	871,318	1,453,266	2,132,682	2,300,000	2,138,680	2,300,000	2,300,000	2,300,000	2,300,000
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 871,318</b>	<b>\$1,453,266</b>	<b>\$2,132,682</b>	<b>\$2,300,000</b>	<b>\$ 2,138,680</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</b>
<b>Ending Balance</b>	<b>\$1,257,713</b>	<b>\$1,442,763</b>	<b>\$1,480,065</b>	<b>\$1,151,957</b>	<b>\$ 1,588,010</b>	<b>\$ 1,368,010</b>	<b>\$ 1,168,010</b>	<b>\$ 968,010</b>	<b>\$ 768,010</b>

**STUDENT ACTIVITY FUNDS**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
81xxx - Local revenue								
81510 Interest On Investments	2,827	1,874	44,552	87,784	80,000	100,000	100,000	100,000
81740 Fines & Fees		13	-	-	-	-	-	-
81790 Other Pupil Activity Income	974,080	1,636,428	2,125,432	2,158,549	2,000,000	2,000,000	2,000,000	2,000,000
Total Local Revenue	<u>\$ 976,907</u>	<u>\$ 1,638,316</u>	<u>\$ 2,169,984</u>	<u>\$ 2,246,333</u>	<u>\$ 2,080,000</u>	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>
85xxx - Other Revenue Sources								
85220 Transfer From Special Revenue	-	-	-	292	-	-	-	-
Total Local Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 976,907</u></b>	<b><u>\$ 1,638,316</u></b>	<b><u>\$ 2,169,984</u></b>	<b><u>\$ 2,246,625</u></b>	<b><u>\$ 2,080,000</u></b>	<b><u>\$ 2,100,000</u></b>	<b><u>\$ 2,100,000</u></b>	<b><u>\$ 2,100,000</u></b>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	1,300	810	-	-	-	-	-	-
52xxx Personnel Benefits	294	184	-	-	-	-	-	-
53xxx Purchased Services	190,623	438,056	795,933	794,450	2,263,376	2,250,000	2,250,000	2,250,000
54xxx Supplies and Materials	618,920	948,432	1,292,109	1,335,637	36,624	50,000	50,000	50,000
55xxx Capital Outlay			21,499	-	-	-	-	-
56xxx Other Objects	9,504	57,436	9,587	7,014	-	-	-	-
57xxx Other Uses/Transfers	50,678	8,348	13,554	1,578	-	-	-	-
Total Instruction	<u>\$ 871,318</u>	<u>\$ 1,453,266</u>	<u>\$ 2,132,682</u>	<u>\$ 2,138,680</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 871,318</u></b>	<b><u>\$ 1,453,266</u></b>	<b><u>\$ 2,132,682</u></b>	<b><u>\$ 2,138,680</u></b>	<b><u>\$ 2,300,000</u></b>	<b><u>\$ 2,300,000</u></b>	<b><u>\$ 2,300,000</u></b>	<b><u>\$ 2,300,000</u></b>
FUND BALANCE - Beginning of Year	<u>\$ 1,152,124</u>	<u>\$ 1,257,713</u>	<u>\$ 1,442,762</u>	<u>\$ 1,480,064</u>	<u>\$ 1,588,010</u>	<u>\$ 1,368,010</u>	<u>\$ 1,168,010</u>	<u>\$ 968,010</u>
RESULTS FROM OPERATIONS	<u>\$ 105,589</u>	<u>\$ 185,050</u>	<u>\$ 37,302</u>	<u>\$ 107,945</u>	<u>\$ (220,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>
FUND BALANCE - End of Year	<u>\$ 1,257,713</u>	<u>\$ 1,442,762</u>	<u>\$ 1,480,064</u>	<u>\$ 1,588,010</u>	<u>\$ 1,368,010</u>	<u>\$ 1,168,010</u>	<u>\$ 968,010</u>	<u>\$ 768,010</u>
NET CHANGE IN FUND BALANCE	<u>\$ 105,589</u>	<u>\$ 185,050</u>	<u>\$ 37,302</u>	<u>\$ 107,945</u>	<u>\$ (220,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>

## SCHOLARSHIP FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$ 428,737</b>	<b>\$ 998,337</b>	<b>\$ 988,293</b>	<b>\$ 1,017,373</b>	<b>\$ 1,021,501</b>	<b>\$ 1,050,800</b>	<b>\$ 1,060,800</b>	<b>\$ 1,070,800</b>	<b>\$ 1,080,800</b>
<b>Revenue</b>									
81xxx - Local Revenue	577,121	26,881	51,691	45,000	56,849	55,000	55,000	55,000	55,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	1,070	1,025	500	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 578,191</b>	<b>\$ 27,906</b>	<b>\$ 52,191</b>	<b>\$ 45,000</b>	<b>\$ 56,849</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>Expenditure</b>									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	8,591	37,950	18,983	45,000	27,550	45,000	45,000	45,000	45,000
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 8,591</b>	<b>\$ 37,950</b>	<b>\$ 18,983</b>	<b>\$ 45,000</b>	<b>\$ 27,550</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>Ending Balance</b>	<b>\$ 998,337</b>	<b>\$ 988,293</b>	<b>\$ 1,021,501</b>	<b>\$ 1,017,373</b>	<b>\$ 1,050,800</b>	<b>\$ 1,060,800</b>	<b>\$ 1,070,800</b>	<b>\$ 1,080,800</b>	<b>\$ 1,090,800</b>

**SCHOLARSHIP FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
81xxx - Local revenue								
81510 Interest On Investments	435	1,820	36,935	54,060	45,000	45,000	45,000	45,000
81920 Contributions & Donations	576,686	25,061	14,756	2,789	10,000	10,000	10,000	10,000
85220 Transfer From Special Revenue	1,070	1,025	500	-	-	-	-	-
Total Local Revenue	\$ 578,192	\$ 27,906	\$ 52,191	\$ 56,849	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
<b>TOTAL REVENUES</b>	<b>\$ 578,192</b>	<b>\$ 27,906</b>	<b>\$ 52,191</b>	<b>\$ 56,849</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>
<b>EXPENDITURES</b>								
4xxx - Non-Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	6,720	37,950	18,983	27,550	45,000	45,000	45,000	45,000
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	1,871	-	-	-	-	-	-	-
Total Instruction	\$ 8,591	\$ 37,950	\$ 18,983	\$ 27,550	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,591</b>	<b>\$ 37,950</b>	<b>\$ 18,983</b>	<b>\$ 27,550</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
FUND BALANCE - Beginning of Year	\$ 428,737	\$ 998,338	\$ 988,294	\$ 1,021,502	\$ 1,050,801	\$ 1,060,801	\$ 1,070,801	\$ 1,080,801
RESULTS FROM OPERATIONS	\$ 569,601	\$ (10,044)	\$ 33,208	\$ 29,299	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
FUND BALANCE - End of Year	\$ 998,338	\$ 988,294	\$ 1,021,502	\$ 1,050,801	\$ 1,060,801	\$ 1,070,801	\$ 1,080,801	\$ 1,090,801
NET CHANGE IN FUND BALANCE	\$ 569,601	\$ (10,044)	\$ 33,208	\$ 29,299	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

## MAJOR MAINTENANCE FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$ 7,580,151</b>	<b>\$13,189,398</b>	<b>\$16,560,711</b>	<b>\$21,513,830</b>	<b>\$ 21,513,829</b>	<b>\$ 17,650,264</b>	<b>\$ 14,520,264</b>	<b>\$ 9,020,264</b>	<b>\$ 3,420,264</b>
<b>Revenue</b>									
81xxx - Local Revenue	8,166	32,291	739,946	500,000	1,022,819	900,000	500,000	400,000	400,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	9,772,139	9,697,348	10,284,354	11,800,000	11,201,645	10,970,000	11,000,000	11,000,000	11,000,000
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,780,305</b>	<b>\$ 9,729,639</b>	<b>\$11,024,300</b>	<b>\$12,300,000</b>	<b>\$ 12,224,464</b>	<b>\$ 11,870,000</b>	<b>\$ 11,500,000</b>	<b>\$ 11,400,000</b>	<b>\$ 11,400,000</b>
<b>Expenditure</b>									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	4,171,058	6,358,326	6,071,182	25,000,000	16,088,029	15,000,000	17,000,000	17,000,000	12,000,000
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$ 4,171,058</b>	<b>\$ 6,358,326</b>	<b>\$ 6,071,182</b>	<b>\$25,000,000</b>	<b>\$ 16,088,029</b>	<b>\$ 15,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 12,000,000</b>
<b>Ending Balance</b>	<b>\$13,189,398</b>	<b>\$16,560,711</b>	<b>\$21,513,829</b>	<b>\$ 8,813,830</b>	<b>\$ 17,650,264</b>	<b>\$ 14,520,264</b>	<b>\$ 9,020,264</b>	<b>\$ 3,420,264</b>	<b>\$ 2,820,264</b>

**MAJOR MAINTENANCE FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
81xxx - Local revenue								
81520 Int Income Major Maintenance	8,166	32,291	739,946	1,022,819	900,000	500,000	400,000	400,000
Total Local Revenue	\$ 8,166	\$ 32,291	\$ 739,946	\$ 1,022,819	\$ 900,000	\$ 500,000	\$ 400,000	\$ 400,000
83xxx - State revenue								
83170 Major Bldg & Facility Maint	9,772,139	9,697,348	10,284,354	11,201,645	10,970,000	11,000,000	11,000,000	11,000,000
Total Local Revenue	\$ 9,772,139	\$ 9,697,348	\$ 10,284,354	\$ 11,201,645	\$ 10,970,000	\$ 11,000,000	\$ 11,000,000	\$ 11,000,000
<b>TOTAL REVENUES</b>	<b>\$ 9,780,305</b>	<b>\$ 9,729,639</b>	<b>\$ 11,024,300</b>	<b>\$ 12,224,464</b>	<b>\$ 11,870,000</b>	<b>\$ 11,500,000</b>	<b>\$ 11,400,000</b>	<b>\$ 11,400,000</b>
<b>EXPENDITURES</b>								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	657,046	972,944	1,788,365	2,304,088	4,380,102	4,964,116	4,964,116	3,504,082
54xxx Supplies and Materials	91,003	140,956	426,835	285,518	108,980	123,510	123,510	87,184
55xxx Capital Outlay	3,423,010	5,244,427	3,855,982	13,498,423	10,510,919	11,912,374	11,912,374	8,408,735
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	\$ 4,171,059	\$ 6,358,326	\$ 6,071,182	\$ 16,088,029	\$ 15,000,000	\$ 17,000,000	\$ 17,000,000	\$ 12,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,171,059</b>	<b>\$ 6,358,326</b>	<b>\$ 6,071,182</b>	<b>\$ 16,088,029</b>	<b>\$ 15,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 12,000,000</b>
<b>FUND BALANCE - Beginning of Year</b>	<b>\$ 7,580,151</b>	<b>\$ 13,189,397</b>	<b>\$ 16,560,710</b>	<b>\$ 21,513,828</b>	<b>\$ 17,650,263</b>	<b>\$ 14,520,263</b>	<b>\$ 9,020,263</b>	<b>\$ 3,420,263</b>
<b>RESULTS FROM OPERATIONS</b>	<b>\$ 5,609,246</b>	<b>\$ 3,371,313</b>	<b>\$ 4,953,118</b>	<b>\$ (3,863,565)</b>	<b>\$ (3,130,000)</b>	<b>\$ (5,500,000)</b>	<b>\$ (5,600,000)</b>	<b>\$ (600,000)</b>
<b>FUND BALANCE - End of Year</b>	<b>\$ 13,189,397</b>	<b>\$ 16,560,710</b>	<b>\$ 21,513,828</b>	<b>\$ 17,650,263</b>	<b>\$ 14,520,263</b>	<b>\$ 9,020,263</b>	<b>\$ 3,420,263</b>	<b>\$ 2,820,263</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 5,609,246</b>	<b>\$ 3,371,313</b>	<b>\$ 4,953,118</b>	<b>\$ (3,863,565)</b>	<b>\$ (3,130,000)</b>	<b>\$ (5,500,000)</b>	<b>\$ (5,600,000)</b>	<b>\$ (600,000)</b>

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# ***Capital Project Funds***

## CAPITAL CONSTRUCTION FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$ (106,615)</b>	<b>\$ (106,219)</b>	<b>\$ (81,925)</b>	<b>\$ (73,249)</b>	<b>\$ 44,903</b>	<b>\$ (10,884)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue</b>									
81xxx - Local Revenue	-	-	118,000	8,072	8,072	-	-	-	-
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	13,118,017	3,691,604	18,927,002	14,155,532	9,639,719	66,958,289	-	-	-
83xxx - PODER/PASS	282,144	534,456	556,416	746,347	538,780	700,000	703,940	703,940	703,940
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	(380)	-	100,000	-	100,000	-	-	-
<b>Total Revenue</b>	<b>\$ 13,400,161</b>	<b>\$ 4,225,680</b>	<b>\$ 19,601,418</b>	<b>\$ 15,009,951</b>	<b>\$ 10,186,571</b>	<b>\$ 67,758,289</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>
<b>Expenditure</b>									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	33,129	9,825	-	-	20,249	25,000	-	-	-
3xxx - PODER/PASS	282,144	534,456	556,416	746,347	538,780	700,000	703,940	703,940	703,940
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	13,084,492	3,657,105	18,918,174	14,190,355	9,683,329	67,022,405	-	-	-
<b>Total Expenditure</b>	<b>\$ 13,399,765</b>	<b>\$ 4,201,386</b>	<b>\$ 19,474,590</b>	<b>\$ 14,936,702</b>	<b>\$ 10,242,358</b>	<b>\$ 67,747,405</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>
<b>Ending Balance</b>	<b>\$ (106,219)</b>	<b>\$ (81,925)</b>	<b>\$ 44,903</b>	<b>\$ -</b>	<b>\$ (10,884)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Note - If additional contracts are made with the School Facilities Department, budget amendments will be made to the 2024-25 budget to appropriate necessary funding.

**CAPITAL CONSTRUCTION FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
81xxx - Local Revenue								
81950 Refund of Prior Year Expenses	-	-	-	8,072	-	-	-	-
81990 Miscellaneous	-	-	118,000	-	-	-	-	-
Total Local Revenue	\$ -	\$ -	\$ 118,000	\$ 8,072	\$ -	\$ -	\$ -	\$ -
83xxx - State Revenue								
83250 Capital Construction Grants	13,118,017	3,691,604	18,927,002	9,639,719	66,958,289	-	-	-
83290 other State Restricted Revenue	282,144	534,456	556,416	538,780	700,000	703,940	703,940	703,940
Total State Revenue	\$ 13,400,161	\$ 4,226,060	\$ 19,483,418	\$ 10,178,499	\$ 67,658,289	\$ 703,940	\$ 703,940	\$ 703,940
85xxx - Other Revenue Sources								
85000 Return of Funds to State	-	(380)	-	(6,565)	-	-	-	-
85201 Transfer From General Fund	-	-	-	6,565	-	-	-	-
85230 Transfer From Cap Con Spec Bldg	-	-	-	-	100,000	-	-	-
Total Other Revenue	\$ -	\$ (380)	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 13,400,161</b>	<b>\$ 4,225,680</b>	<b>\$ 19,601,418</b>	<b>\$ 10,186,571</b>	<b>\$ 67,758,289</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>
<b>EXPENDITURES</b>								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	313,877	544,281	556,416	554,400	725,000	703,940	703,940	703,940
54xxx Supplies and Materials	1,397	-	-	4,629	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	\$ 315,273	\$ 544,281	\$ 556,416	\$ 559,029	\$ 725,000	\$ 703,940	\$ 703,940	\$ 703,940

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
5xxx - Facilities Acquisition and Construction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	1,153,559	819,678	507,137	268,767	1,025,546	-	-	-
54xxx Supplies and Materials	918,655	1,199	193,869	795,524	500,000	-	-	-
55xxx Capital Outlay	11,012,279	2,836,227	18,217,168	8,619,039	65,496,859	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction	\$ 13,084,492	\$ 3,657,105	\$ 18,918,174	\$ 9,683,329	\$ 67,022,405	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,399,765</b>	<b>\$ 4,201,386</b>	<b>\$ 19,474,590</b>	<b>\$ 10,242,358</b>	<b>\$ 67,747,405</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>	<b>\$ 703,940</b>
FUND BALANCE - Beginning of Year	\$ (106,615)	\$ (106,220)	\$ (81,926)	\$ 44,902	\$ (10,885)	\$ -	\$ -	\$ -
RESULTS FROM OPERATIONS	\$ 395	\$ 24,294	\$ 126,828	\$ (55,787)	\$ 10,884	\$ -	\$ -	\$ -
FUND BALANCE - End of Year	\$ (106,220)	\$ (81,926)	\$ 44,902	\$ (10,885)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 395	\$ 24,294	\$ 126,828	\$ (55,787)	\$ 10,885	\$ -	\$ -	\$ -

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## SPECIAL BUILDING FUND (COMBINED)

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$25,412,057</b>	<b>\$24,012,077</b>	<b>\$18,414,650</b>	<b>\$21,746,040</b>	<b>\$ 21,746,659</b>	<b>\$ 27,705,289</b>	<b>\$ 17,887,374</b>	<b>\$ 12,462,374</b>	<b>\$ 13,902,374</b>
<b>Revenue</b>									
81xxx - Local Revenue	127,766	129,789	728,546	669,500	1,281,416	888,500	500,000	500,000	500,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	98,313	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	5,988,244	7,087,596	4,337,637	6,456,121	9,556,826	8,981,907	4,000,000	5,000,000	5,000,000
<b>Total Revenue</b>	<b>\$ 6,214,323</b>	<b>\$ 7,217,385</b>	<b>\$ 5,066,183</b>	<b>\$ 7,125,621</b>	<b>\$ 10,838,242</b>	<b>\$ 9,870,407</b>	<b>\$ 4,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>
<b>Expenditure</b>									
1xxx - Instruction	\$ 233	\$ 92,821	\$ 19,075	\$ 6,032,700	\$ 60,023	\$ 5,561,141	\$ 1,700,000	\$ 30,000	\$ 30,000
2xxx - Instructional Support	1,999	945	-	30,000	-	21,393	100,000	5,000	5,000
3xxx - General Support	-	-	9,210	25,000	2,566	36,597	125,000	25,000	25,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	7,612,071	12,721,046	1,705,889	5,116,591	1,660,217	12,119,191	8,000,000	4,000,000	4,000,000
6xxx - Other/Transfers	-	-	-	2,000,000	3,156,806	1,950,000	-	-	-
<b>Total Expenditure</b>	<b>\$ 7,614,303</b>	<b>\$12,814,812</b>	<b>\$ 1,734,174</b>	<b>\$13,204,291</b>	<b>\$ 4,879,612</b>	<b>\$ 19,688,322</b>	<b>\$ 9,925,000</b>	<b>\$ 4,060,000</b>	<b>\$ 4,060,000</b>
<b>Ending Balance</b>	<b>\$24,012,077</b>	<b>\$18,414,650</b>	<b>\$21,746,659</b>	<b>\$15,667,370</b>	<b>\$ 27,705,289</b>	<b>\$ 17,887,374</b>	<b>\$ 12,462,374</b>	<b>\$ 13,902,374</b>	<b>\$ 15,342,374</b>

**SPECIAL BUILDING FUND (COMBINED)**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
81xxx - Local revenue								
81510 Interest On Investments	18,326	30,242	661,683	1,225,276	838,500	500,000	500,000	500,000
81740 Fines & Fees	109,440	94,523	66,864	56,139	50,000	-	-	-
81790 Other Pupil Activity Income	-	23	-	-	-	-	-	-
81950 Refund Of Prior Years Expenses	-	5,000	-	-	-	-	-	-
81990 Miscellaneous	-	-	-	-	-	-	-	-
Total Local Revenue	<u>\$ 127,766</u>	<u>\$ 129,787</u>	<u>\$ 728,547</u>	<u>\$ 1,281,415</u>	<u>\$ 888,500</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
83xxx - State revenue								
83250 Capital Construction Grants	98,313	-	-	-	-	-	-	-
Total State Revenue	<u>\$ 98,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
85xxx - Other revenue sources								
85201 Transfer In General Fund	4,357,247	5,003,559	3,359,330	4,482,020	1,543,825	-	-	-
85220 Transfer From Special Revenue	5,000	-	10,000	38,443	-	-	-	-
85230 Transfer From Sb/Cc	-	-	-	3,156,806	-	-	-	-
85280 Transfer From Agency Fund	1,587,307	1,876,781	967,501	767,393	6,938,082	4,000,000	5,000,000	5,000,000
85313 Sale Of Asset Fed Funds	-	-	806	755,715	-	-	-	-
85320 Compensation Loss Fixed Assets	38,690	207,256	-	356,449	500,000	-	-	-
Total Other Revenue	<u>\$ 5,988,244</u>	<u>\$ 7,087,596</u>	<u>\$ 4,337,637</u>	<u>\$ 9,556,826</u>	<u>\$ 8,981,907</u>	<u>\$ 4,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>
<b>TOTAL REVENUES</b>	<u><b>\$ 6,214,322</b></u>	<u><b>\$ 7,217,383</b></u>	<u><b>\$ 5,066,184</b></u>	<u><b>\$ 10,838,241</b></u>	<u><b>\$ 9,870,407</b></u>	<u><b>\$ 4,500,000</b></u>	<u><b>\$ 5,500,000</b></u>	<u><b>\$ 5,500,000</b></u>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	23,833	194,249	59,380	1,048	1,048
54xxx Supplies and Materials	233	92,821	19,075	36,190	5,301,892	1,620,750	28,601	28,601
55xxx Capital Outlay	-	-	-	-	65,000	19,870	351	351
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	<u>\$ 233</u>	<u>\$ 92,821</u>	<u>\$ 19,075</u>	<u>\$ 60,022</u>	<u>\$ 5,561,140</u>	<u>\$ 1,700,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

EXPENDITURES	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
2xxx - Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	-	644	5,000	5,000	5,000
54xxx Supplies and Materials	1,999	945	-	-	20,749	95,000	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support	\$ 1,999	\$ 945	\$ -	\$ -	\$ 21,393	\$ 100,000	\$ 5,000	\$ 5,000
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	-	258	25,000	25,000	25,000
54xxx Supplies and Materials	-	-	9,210	2,566	36,340	100,000	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services	\$ -	\$ -	\$ 9,210	\$ 2,566	\$ 36,597	\$ 125,000	\$ 25,000	\$ 25,000
5xxx - Facilities Acquisition and Construction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	356,340	133,155	56,250	60,104	290,382	191,684	95,842	95,842
54xxx Supplies and Materials	321,414	590,511	10,315	632,874	501,664	331,154	165,577	165,577
55xxx Capital Outlay	6,934,315	11,997,380	1,639,325	967,239	11,327,145	7,477,162	3,738,581	3,738,581
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and	\$ 7,612,069	\$ 12,721,046	\$ 1,705,889	\$ 1,660,217	\$ 12,119,191	\$ 8,000,000	\$ 4,000,000	\$ 4,000,000

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
6xxx - Other Uses								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	3,156,806	1,950,000	-	-	-
Total Other Uses	\$ -	\$ -	\$ -	\$ 3,156,806	\$ 1,950,000	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,614,302</b>	<b>\$ 12,814,812</b>	<b>\$ 1,734,174</b>	<b>\$ 4,879,612</b>	<b>\$ 19,688,322</b>	<b>\$ 9,925,000</b>	<b>\$ 4,060,000</b>	<b>\$ 4,060,000</b>
FUND BALANCE - Beginning of Year	\$ 25,412,057	\$ 24,012,078	\$ 18,414,649	\$ 21,746,658	\$ 27,705,287	\$ 17,887,372	\$ 12,462,372	\$ 13,902,372
RESULTS FROM OPERATIONS	\$ (1,399,979)	\$ (5,597,429)	\$ 3,332,009	\$ 5,958,629	\$ (9,817,915)	\$ (5,425,000)	\$ 1,440,000	\$ 1,440,000
FUND BALANCE - End of Year	\$ 24,012,078	\$ 18,414,649	\$ 21,746,658	\$ 27,705,287	\$ 17,887,372	\$ 12,462,372	\$ 13,902,372	\$ 15,342,372
NET CHANGE IN FUND BALANCE	\$ (1,399,979)	\$ (5,597,429)	\$ 3,332,009	\$ 5,958,629	\$ (9,817,915)	\$ (5,425,000)	\$ 1,440,000	\$ 1,440,000

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# ***Enterprise Funds***

## NUTRITION SERVICE FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$3,803,819</b>	<b>\$4,404,657</b>	<b>\$5,552,982</b>	<b>\$4,988,942</b>	<b>\$ 4,961,718</b>	<b>\$ 4,740,074</b>	<b>\$ 2,851,524</b>	<b>\$ 1,957,974</b>	<b>\$ 876,553</b>
<b>Revenue</b>									
81xxx - Local Revenue	351,004	187,895	2,365,531	2,300,000	2,474,281	1,805,000	1,800,000	1,800,000	1,800,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	8,177,106	9,098,452	4,791,138	4,500,000	5,417,132	5,700,000	5,700,000	5,700,000	5,700,000
85xxx - Other/Transfers	-	(22,871)	145	-	-	-	1,000,000	1,000,000	1,500,000
<b>Total Revenue</b>	<b>\$8,528,110</b>	<b>\$9,263,476</b>	<b>\$7,156,814</b>	<b>\$6,800,000</b>	<b>\$ 7,891,413</b>	<b>\$ 7,505,000</b>	<b>\$ 8,500,000</b>	<b>\$ 8,500,000</b>	<b>\$ 9,000,000</b>
<b>Expenditure</b>									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	\$ 7,927,272	\$ 8,115,151	\$ 7,748,078	\$ 8,715,372	\$ 8,113,057	\$ 9,393,550	\$ 9,393,550	\$ 9,581,421	\$ 9,773,049
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$7,927,272</b>	<b>\$8,115,151</b>	<b>\$7,748,078</b>	<b>\$8,715,372</b>	<b>\$ 8,113,057</b>	<b>\$ 9,393,550</b>	<b>\$ 9,393,550</b>	<b>\$ 9,581,421</b>	<b>\$ 9,773,049</b>
<b>Ending Balance</b>	<b>\$4,404,657</b>	<b>\$5,552,982</b>	<b>\$4,961,718</b>	<b>\$3,073,570</b>	<b>\$ 4,740,074</b>	<b>\$ 2,851,524</b>	<b>\$ 1,957,974</b>	<b>\$ 876,553</b>	<b>\$ 103,504</b>

In accordance with National School Lunch Program requirements, net cash resources are limited to a 3 month average of expenditures or such other amount as approved by the State agency.

**NUTRITION SERVICE FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
<b>REVENUES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
81xxx - Local Revenue								
81510 Interest On Investments	7,422	5,049	132,047	228,082	200,000	200,000	200,000	200,000
81610 Total Meal Sales	13,320	52,549	32,719	20,413	-	-	-	-
81611 Lunch Sales	56,739	202	1,652,572	1,493,579	1,000,000	1,000,000	1,000,000	1,000,000
81612 Breakfast Sales	3,393	-	160,142	196,589	100,000	100,000	100,000	100,000
81624 Alacarte Sales	101,320	11,747	178,095	298,991	300,000	300,000	300,000	300,000
81631 Non-Reimb Lunch	100,108	83,053	135,243	127,634	125,000	125,000	125,000	125,000
81632 Non-Reimb Breakfast	-	-	-	1,725	-	-	-	-
81634 Non-Reimb Alacarte	-	-	-	2,703	-	-	-	-
81640 Catering & Misc Sales	395	8,698	32,120	46,849	35,000	35,000	35,000	35,000
81690 Other Food Service Income	31,452	22,572	35,979	48,784	40,000	40,000	40,000	40,000
81920 Contributions & Donations	34,650	1,000	-	-	-	-	-	-
81950 Refund Of Prior Years Expenses	130	-	-	-	-	-	-	-
81990 Miscellaneous	165	28	-	120	-	-	-	-
81991 Discounts Rebates Erate	1,911	2,997	6,613	8,812	5,000	-	-	-
Total Local Revenue	\$ 351,004	\$ 187,895	\$ 2,365,531	\$ 2,474,281	\$ 1,805,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
84xxx - Federal Revenue								
84200 Federal Revenue Restricted	253,921	-	334,456	2,598	-	-	-	-
84210 Federal Reimburse Lunch Prog	89,532	6,015,769	2,425,393	3,491,885	4,000,000	4,000,000	4,000,000	4,000,000
84220 Federal Reimburse Breakfast	28,448	1,599,292	669,139	808,745	750,000	750,000	750,000	750,000
84240 Federal Reimburse Ccfd/Adult	68,525	96,349	92,515	67,066	50,000	50,000	50,000	50,000
84250 Federal Usda Commodities Inc	345,237	351,945	386,155	300,059	300,000	300,000	300,000	300,000
84255 Federal Domestic Produce	142,427	114,976	227,548	155,000	100,000	100,000	100,000	100,000
84260 Federal Revenue Summer Feedin	6,933,812	467,877	125,316	115,528	100,000	100,000	100,000	100,000
84290 Federal Programs	315,203	452,243	530,616	476,252	400,000	400,000	400,000	400,000
Total Federal Revenue	\$ 8,177,106	\$ 9,098,452	\$ 4,791,138	\$ 5,417,132	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000	\$ 5,700,000
85xxx - Other Revenue Sources								
85000 Return Of Funds To State	-	(23,551)	-	-	-	-	-	-
85201 Transfer In General Fund	-	-	-	-	-	1,000,000	1,000,000	1,500,000
85312 Sale Of Asset After 7/1/97	-	679	145	-	-	-	-	-
Total Other Revenue	\$ -	\$ (22,871)	\$ 145	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
<b>TOTAL REVENUES</b>	<b>\$ 8,528,110</b>	<b>\$ 9,263,476</b>	<b>\$ 7,156,814</b>	<b>\$ 7,891,413</b>	<b>\$ 7,505,000</b>	<b>\$ 8,500,000</b>	<b>\$ 8,500,000</b>	<b>\$ 9,000,000</b>

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
4xxx - Non-instructional Services								
51xxx Personnel Salaries	2,261,974	2,134,150	2,135,233	2,182,664	2,370,950	2,370,950	2,418,369	2,466,736
52xxx Personnel Benefits	1,680,678	1,675,129	1,859,573	1,804,915	1,969,000	1,969,000	2,008,380	2,048,548
53xxx Purchased Services	65,676	61,483	62,643	54,668	125,036	125,036	127,537	130,088
54xxx Supplies and Materials	3,849,826	4,094,975	3,656,264	4,018,581	4,823,564	4,823,564	4,920,035	5,018,436
55xxx Capital Outlay	63,908	81,782	31,511	51,233	100,000	100,000	102,000	104,040
56xxx Other Objects	5,211	3,104	2,853	995	5,000	5,000	5,100	5,202
57xxx Other Uses/Transfers	-	64,528	-	-	-	-	-	-
Total Non-instructional Services	\$ 7,927,272	\$ 8,115,151	\$ 7,748,078	\$ 8,113,057	\$ 9,393,550	\$ 9,393,550	\$ 9,581,421	\$ 9,773,049
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,927,272</b>	<b>\$ 8,115,151</b>	<b>\$ 7,748,078</b>	<b>\$ 8,113,057</b>	<b>\$ 9,393,550</b>	<b>\$ 9,393,550</b>	<b>\$ 9,581,421</b>	<b>\$ 9,773,049</b>
FUND BALANCE - Beginning of Year	\$ 3,803,819	\$ 4,404,657	\$ 5,552,981	\$ 4,961,716	\$ 4,740,073	\$ 2,851,523	\$ 1,957,973	\$ 876,552
RESULTS FROM OPERATIONS	\$ 600,837	\$ 1,148,324	\$ (591,264)	\$ (221,644)	\$ (1,888,550)	\$ (893,550)	\$ (1,081,421)	\$ (773,049)
FUND BALANCE - End of Year	\$ 4,404,657	\$ 5,552,981	\$ 4,961,716	\$ 4,740,073	\$ 2,851,523	\$ 1,957,973	\$ 876,552	\$ 103,502
NET CHANGE IN FUND BALANCE	\$ 600,837	\$ 1,148,324	\$ (591,264)	\$ (221,644)	\$ (1,888,550)	\$ (893,550)	\$ (1,081,421)	\$ (773,049)

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## TUITION PRESCHOOL FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>									
81xxx - Local Revenue	-	-	28,413	255,150	191,378	208,000	212,160	216,403	220,731
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	208,519	156,725	210,867	167,000	170,340	173,747	177,222
<b>Total Revenue</b>	\$ -	\$ -	\$ 236,932	\$ 411,875	\$ 402,245	\$ 375,000	\$ 382,500	\$ 390,150	\$ 397,953
<b>Expenditure</b>									
1xxx - Instruction	-	-	236,932	411,875	402,245	375,000	382,500	390,150	397,953
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	\$ -	\$ -	\$ 236,932	\$ 411,875	\$ 402,245	\$ 375,000	\$ 382,500	\$ 390,150	\$ 397,953
<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**TUITION PRESCHOOL FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
81xxx - Local revenue								
81380 Preschool Tuition	-	-	28,413	191,378	208,000	212,160	216,403	220,731
Total Federal Revenue	\$ -	\$ -	\$ 28,413	\$ 191,378	\$ 208,000	\$ 212,160	\$ 216,403	\$ 220,731
85xxx - Other revenue sources								
85201 Transfer From General Fund	-	-	208,519	210,867	167,000	170,340	173,747	177,222
Total Other Revenue	\$ -	\$ -	\$ 208,519	\$ 210,867	\$ 167,000	\$ 170,340	\$ 173,747	\$ 177,222
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,932</b>	<b>\$ 402,245</b>	<b>\$ 375,000</b>	<b>\$ 382,500</b>	<b>\$ 390,150</b>	<b>\$ 397,953</b>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	136,609	246,776	250,000	255,000	260,100	265,302
52xxx Personnel Benefits	-	-	84,399	131,191	107,000	109,140	111,323	113,549
53xxx Purchased Services	-	-	-	10	-	-	-	-
54xxx Supplies and Materials	-	-	15,925	24,269	18,000	18,360	18,727	19,102
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services	\$ -	\$ -	\$ 236,932	\$ 402,245	\$ 375,000	\$ 382,500	\$ 390,150	\$ 397,953
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,932</b>	<b>\$ 402,245</b>	<b>\$ 375,000</b>	<b>\$ 382,500</b>	<b>\$ 390,150</b>	<b>\$ 397,953</b>
FUND BALANCE - Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESULTS FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - End of Year	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# ***Trust Funds***

## HEALTH INCENTIVE TRUST FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$5,081,245</b>	<b>\$6,806,833</b>	<b>\$7,074,179</b>	<b>\$7,119,654</b>	<b>\$ 7,102,049</b>	<b>\$7,368,622</b>	<b>\$ 7,048,622</b>	<b>\$ 7,188,122</b>	<b>\$ 7,250,597</b>
<b>Revenue</b>									
81xxx - Local Revenue	3,533	28,054	166,274	150,000	208,469	180,000	180,000	180,000	180,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	2,796,776	1,500,000	986,442	750,000	1,086,774	1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Revenue</b>	<b>\$2,800,309</b>	<b>\$1,528,054</b>	<b>\$1,152,716</b>	<b>\$ 900,000</b>	<b>\$ 1,295,243</b>	<b>\$1,180,000</b>	<b>\$ 1,680,000</b>	<b>\$ 1,680,000</b>	<b>\$ 1,680,000</b>
<b>Expenditure</b>									
1xxx - Instruction	734,878	834,403	734,660	965,000	695,350	900,000	918,000	963,900	1,041,012
2xxx - Instructional Support	103,175	125,700	107,855	185,000	90,990	250,000	255,000	267,750	289,170
3xxx - General Support	236,670	300,605	282,330	350,000	242,330	350,000	367,500	385,875	416,745
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$1,074,722</b>	<b>\$1,260,708</b>	<b>\$1,124,845</b>	<b>\$1,500,000</b>	<b>\$ 1,028,670</b>	<b>\$1,500,000</b>	<b>\$ 1,540,500</b>	<b>\$ 1,617,525</b>	<b>\$ 1,746,927</b>
<b>Ending Balance</b>	<b>\$6,806,833</b>	<b>\$7,074,179</b>	<b>\$7,102,049</b>	<b>\$6,519,654</b>	<b>\$ 7,368,622</b>	<b>\$7,048,622</b>	<b>\$ 7,188,122</b>	<b>\$ 7,250,597</b>	<b>\$ 7,183,670</b>



**HEALTH INCENTIVE TRUST FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>REVENUES</b>								
81xxx - Local revenue								
81510 Interest on Investments	3,533	28,054	191,576	209,149	180,000	180,000	180,000	180,000
81530 Gains or Loss on Sale of Inv	-	-	(25,303)	(680)	-	-	-	-
Total Federal Revenue	\$ 3,533	\$ 28,054	\$ 166,274	\$ 208,469	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
85xxx -Other revenue sources								
85201 Transfer in General Fund	2,796,776	1,500,000	986,442	1,086,774	1,000,000	1,500,000	1,500,000	1,500,000
Total Other Revenue	\$ 2,796,776	\$ 1,500,000	\$ 986,442	\$ 1,086,774	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>TOTAL REVENUES</b>	<b>\$ 2,800,309</b>	<b>\$ 1,528,054</b>	<b>\$ 1,152,716</b>	<b>\$ 1,295,243</b>	<b>\$ 1,180,000</b>	<b>\$ 1,680,000</b>	<b>\$ 1,680,000</b>	<b>\$ 1,680,000</b>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	734,878	834,403	734,660	695,350	900,000	918,000	963,900	1,041,012
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	\$ 734,878	\$ 834,403	\$ 734,660	\$ 695,350	\$ 900,000	\$ 918,000	\$ 963,900	\$ 1,041,012
2xxx - Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	103,175	125,700	107,855	90,990	250,000	255,000	267,750	289,170
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support	\$ 103,175	\$ 125,700	\$ 107,855	\$ 90,990	\$ 250,000	\$ 255,000	\$ 267,750	\$ 289,170

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	236,670	300,605	282,330	242,330	350,000	367,500	385,875	416,745
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services	\$ 236,670	\$ 300,605	\$ 282,330	\$ 242,330	\$ 350,000	\$ 367,500	\$ 385,875	\$ 416,745
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,074,722</b>	<b>\$ 1,260,708</b>	<b>\$ 1,124,845</b>	<b>\$ 1,028,670</b>	<b>\$ 1,500,000</b>	<b>\$ 1,540,500</b>	<b>\$ 1,617,525</b>	<b>\$ 1,746,927</b>
FUND BALANCE - Beginning of Year	\$ 5,081,245	\$ 6,806,833	\$ 7,074,179	\$ 7,102,049	\$ 7,368,623	\$ 7,048,623	\$ 7,188,123	\$ 7,250,598
RESULTS FROM OPERATIONS	\$ 1,725,588	\$ 267,346	\$ 27,871	\$ 266,573	\$ (320,000)	\$ 139,500	\$ 62,475	\$ (66,927)
FUND BALANCE - End of Year	\$ 6,806,833	\$ 7,074,179	\$ 7,102,049	\$ 7,368,623	\$ 7,048,623	\$ 7,188,123	\$ 7,250,598	\$ 7,183,671
NET CHANGE IN FUND BALANCE	\$ 1,725,588	\$ 267,346	\$ 27,871	\$ 266,573	\$ (320,000)	\$ 139,500	\$ 62,475	\$ (66,927)

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## Schedule of Changes in Net OPEB Liability and Related Ratios

### Last 10 Fiscal Years (which may be built prospectively)

#### Explicit OPEB Liability:

Fiscal year ending June 30,	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>					
Service cost	\$ 472,556	\$ 443,580	\$ 383,499	\$ 342,762	\$ 260,691
Interest on the total OPEB liability	198,160	255,563	287,994	335,728	270,898
Changes of benefit terms	(2,046,459)	0	902,402	0	0
Difference between expected and actual experience	1,792,234	0	1,220,083	0	0
Changes of assumptions	(184,369)	343,804	(483,426)	291,345	2,060,519
Benefit payments	(1,260,708)	(1,074,722)	(1,146,420)	(980,329)	(956,419)
<b>Net change in total OPEB liability</b>	<b>(1,028,586)</b>	<b>(31,775)</b>	<b>1,164,132</b>	<b>(10,494)</b>	<b>1,635,689</b>
<b>Total OPEB liability - beginning</b>	<b>10,714,907</b>	<b>10,746,682</b>	<b>9,582,550</b>	<b>9,593,044</b>	<b>7,957,355</b>
<b>Total OPEB liability - ending</b>	<b>9,686,321</b>	<b>10,714,907</b>	<b>10,746,682</b>	<b>9,582,550</b>	<b>9,593,044</b>
<b>Plan fiduciary net position</b>					
Explicit employer contributions	\$ 1,500,000	\$ 2,796,776	\$ 6,169,148	\$ 0	\$ 0
Implicit employer contributions	0	0	0	0	0
Employee contributions	0	0	0	0	0
OPEB plan net investment income	28,924	2,581	58,517	0	0
Explicit benefit payments	(1,260,708)	(1,074,722)	(1,146,420)	0	0
Implicit benefit payments	0	0	0	0	0
OPEB plan administrative expense	0	0	0	0	0
Other	953	0	0	0	0
<b>Net change in plan fiduciary net position</b>	<b>269,169</b>	<b>1,724,635</b>	<b>5,081,245</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position - beginning</b>	<b>6,805,880</b>	<b>5,081,245</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 7,075,049</b>	<b>\$ 6,805,880</b>	<b>\$ 5,081,245</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 2,611,272</b>	<b>\$ 3,909,027</b>	<b>\$ 5,665,437</b>	<b>\$ 9,582,550</b>	<b>\$ 9,593,044</b>
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>73.04 %</b>	<b>63.52 %</b>	<b>47.28 %</b>	<b>N/A</b>	<b>N/A</b>
<b>Covered-employee payroll</b>	<b>\$ 107,457,920</b>	<b>\$ 112,050,379</b>	<b>\$ 109,317,443</b>	<b>\$ 105,706,979</b>	<b>\$ 103,128,760</b>
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	<b>2.43 %</b>	<b>3.49 %</b>	<b>5.18 %</b>	<b>9.07 %</b>	<b>9.30 %</b>

#### Notes to Schedule:

Changes of assumptions reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period. The discount rate at the beginning of FYE 2018 was 3.56%.

2022	2021	2020	2019	2018
3.69%	1.92%	2.45%	3.13%	3.62%

FYE22 - The demographic assumptions were updated to reflect the most recent assumptions used in the WRS pension valuation as of January 1, 2022.

FYE20 - The health care trend rates were updated to reflect the repeal of the excise tax on high-cost employer health plans and the participation rate assumption was lowered from 85% to 75%.

## EMPLOYEE RETENTION TRUST FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	<b>\$2,726,319</b>	<b>\$4,549,277</b>	<b>\$7,902,785</b>	<b>\$7,904,244</b>	<b>\$ 8,993,246</b>	<b>\$9,226,687</b>	<b>\$ 9,076,687</b>	<b>\$ 8,876,687</b>	<b>\$ 8,651,687</b>
<b>Revenue</b>									
81xxx - Local Revenue	2,346	15,564	152,449	15,000	346,443	250,000	250,000	225,000	200,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	3,459,957	4,000,000	1,942,910	1,500,000	891,141	1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Revenue</b>	<b>\$3,462,303</b>	<b>\$4,015,564</b>	<b>\$2,095,359</b>	<b>\$1,515,000</b>	<b>\$ 1,237,584</b>	<b>\$1,250,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,725,000</b>	<b>\$ 1,700,000</b>
<b>Expenditure</b>									
1xxx - Instruction	\$ 1,114,205	\$ 236,986	\$ 643,535	\$ 1,250,000	\$ 668,640	\$ 750,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
2xxx - Instructional Support	173,850	103,987	115,977	200,000	98,821	250,000	200,000	200,000	200,000
3xxx - General Support	351,290	321,083	245,386	500,000	236,682	400,000	500,000	500,000	500,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>\$1,639,345</b>	<b>\$ 662,056</b>	<b>\$1,004,898</b>	<b>\$1,950,000</b>	<b>\$ 1,004,143</b>	<b>\$1,400,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>
<b>Ending Balance</b>	<b>\$4,549,277</b>	<b>\$7,902,785</b>	<b>\$8,993,246</b>	<b>\$7,469,244</b>	<b>\$ 9,226,687</b>	<b>\$9,076,687</b>	<b>\$ 8,876,687</b>	<b>\$ 8,651,687</b>	<b>\$ 8,401,687</b>

**EMPLOYEE RETENTION TRUST FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>REVENUES</b>								
81xxx - Local revenue								
81510 Interest on Investments	2,346	15,564	165,100	346,783	250,000	250,000	225,000	200,000
81530 Gains or Loss on Sale of Inv	-	-	(12,651)	(340)	-	-	-	-
Total Federal Revenue	<u>\$ 2,346</u>	<u>\$ 15,564</u>	<u>\$ 152,449</u>	<u>\$ 346,443</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 225,000</u>	<u>\$ 200,000</u>
85xxx - Other revenue sources								
85201 Transfer in General Fund	3,459,957	4,000,000	1,942,910	891,141	1,000,000	1,500,000	1,500,000	1,500,000
Total Other Revenue	<u>\$ 3,459,957</u>	<u>\$ 4,000,000</u>	<u>\$ 1,942,910</u>	<u>\$ 891,141</u>	<u>\$ 1,000,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 3,462,303</u></b>	<b><u>\$ 4,015,564</u></b>	<b><u>\$ 2,095,359</u></b>	<b><u>\$ 1,237,584</u></b>	<b><u>\$ 1,250,000</u></b>	<b><u>\$ 1,750,000</u></b>	<b><u>\$ 1,725,000</u></b>	<b><u>\$ 1,700,000</u></b>
<b>EXPENDITURES</b>								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	1,114,205	236,986	643,535	668,640	750,000	1,250,000	1,250,000	1,250,000
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	<u>\$ 1,114,205</u>	<u>\$ 236,986</u>	<u>\$ 643,535</u>	<u>\$ 668,640</u>	<u>\$ 750,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>
2xxx - Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	173,850	103,987	115,977	98,821	250,000	200,000	200,000	200,000
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support	<u>\$ 173,850</u>	<u>\$ 103,987</u>	<u>\$ 115,977</u>	<u>\$ 98,821</u>	<u>\$ 250,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>EXPENDITURES</b>								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	351,290	321,083	245,386	236,682	400,000	500,000	500,000	500,000
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services	\$ 351,290	\$ 321,083	\$ 245,386	\$ 236,682	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,639,346</b>	<b>\$ 662,056</b>	<b>\$ 1,004,899</b>	<b>\$ 1,004,142</b>	<b>\$ 1,400,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>
FUND BALANCE - Beginning of Year	\$ 2,726,319	\$ 4,549,276	\$ 7,902,784	\$ 8,993,244	\$ 9,226,687	\$ 9,076,687	\$ 8,876,687	\$ 8,651,687
RESULTS FROM OPERATIONS	\$ 1,822,957	\$ 3,353,508	\$ 1,090,461	\$ 233,443	\$ (150,000)	\$ (200,000)	\$ (225,000)	\$ (250,000)
FUND BALANCE - End of Year	\$ 4,549,276	\$ 7,902,784	\$ 8,993,244	\$ 9,226,687	\$ 9,076,687	\$ 8,876,687	\$ 8,651,687	\$ 8,401,687
NET CHANGE IN FUND BALANCE	\$ 1,822,957	\$ 3,353,508	\$ 1,090,461	\$ 233,443	\$ (150,000)	\$ (200,000)	\$ (225,000)	\$ (250,000)

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## Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Fiscal year ending June 30,	2022	2021	2020	2019	2018	2017	2016
<b>Total Pension Liability</b>							
Service Cost	\$ 778,453	\$ 798,607	\$ 646,149	\$ 630,389	\$ 869,160	\$ 726,599	\$ 677,838
Interest on the Total Pension Liability	250,788	307,295	396,733	422,872	363,001	396,411	456,976
Benefit Changes	0	0	0	0	0	0	0
Difference between Expected and Actual Experience	(419,004)	0	(805,556)	0	1,425,093	(1,919,116)	(1,039,188)
Assumption Changes	(1,906,458)	576,935	687,791	475,197	(2,005,256)	(102,921)	408,515
Benefit Payments	(662,056)	(1,639,347)	(633,621)	(453,272)	(442,217)	(405,170)	(385,802)
Refunds	0	0	0	0	0	0	0
<b>Net Change in Total Pension Liability</b>	<b>(1,958,277)</b>	<b>43,490</b>	<b>291,496</b>	<b>1,075,186</b>	<b>209,781</b>	<b>(1,304,197)</b>	<b>118,339</b>
<b>Total Pension Liability - Beginning</b>	<b>13,003,960</b>	<b>12,960,470</b>	<b>12,668,974</b>	<b>11,593,788</b>	<b>11,384,007</b>	<b>12,688,204</b>	<b>12,569,865</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 11,045,683</b>	<b>\$ 13,003,960</b>	<b>\$ 12,960,470</b>	<b>\$ 12,668,974</b>	<b>\$ 11,593,788</b>	<b>\$ 11,384,007</b>	<b>\$ 12,688,204</b>
<b>Plan Fiduciary Net Position</b>							
Employer Contributions	\$ 4,000,000	\$ 3,459,957	\$ 3,344,307	\$ 0	\$ 0	\$ 0	\$ 0
Employee Contributions	0	0	0	0	0	0	0
Pension Plan Net Investment Income	16,388	1,870	15,634	0	0	0	0
Benefit Payments	(662,056)	(1,639,347)	(633,621)	0	0	0	0
Refunds	0	0	0	0	0	0	0
Pension Plan Administrative Expense	0	0	0	0	0	0	0
Other	477	0	0	0	0	0	0
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,354,809</b>	<b>1,822,480</b>	<b>2,726,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>4,548,800</b>	<b>2,726,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 7,903,609</b>	<b>\$ 4,548,800</b>	<b>\$ 2,726,320</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>3,142,074</b>	<b>8,455,160</b>	<b>10,234,150</b>	<b>12,668,974</b>	<b>11,593,788</b>	<b>11,384,007</b>	<b>12,688,204</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>71.55 %</b>	<b>34.98 %</b>	<b>21.04 %</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Covered Employee Payroll</b>	<b>\$ 98,005,623</b>	<b>\$ 112,050,379</b>	<b>\$ 109,317,443</b>	<b>\$ 105,706,979</b>	<b>\$ 103,128,760</b>	<b>\$ 113,694,898</b>	<b>\$ 121,601,823</b>
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	<b>3.21 %</b>	<b>7.55 %</b>	<b>9.36 %</b>	<b>11.98 %</b>	<b>11.24 %</b>	<b>10.01 %</b>	<b>10.43 %</b>

**Notes to Schedule:**

The covered employee payroll for FY 2019 and FY 2021 is estimated from the annual payroll for the prior fiscal year as reported by LCSD#1. Prior to FY 2020, there were no assets accumulated in a trust that meets the criteria in Paragraph 4 of Statement 73 to pay related benefits.

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# ***Custodial Fund***

## STATE CHARTER SCHOOL CUSTODIAL FUND

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	ACTUAL	ACTUAL	ACTUAL	BUDGET ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>								
81xxx - Local Revenue	-	-	-	-	-	-	-	-
82xxx - County Revenue	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	3,150,000	3,150,000	3,150,000	3,150,000
84xxx - Federal Revenue	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
<b>Expenditure</b>								
1xxx - Instruction	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	3,150,000	3,150,000	3,150,000	3,150,000
<b>Total Expenditure</b>	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**STATE CHARTER SCHOOL CUSTODIAL FUND**  
**Schedule of Revenue and Expenditures**  
**by Major Function and Major Object**

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Projected	FY 2026-27 Projected	FY 2027-28 Projected
<b>REVENUES</b>								
83xxx - State Revenue								
83110 Foundation Program	-	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000
83111 Audit Adjustmnt Foundation Prg	-	-	-	-	-	-	-	-
83120 Special Education Reimb	-	-	-	-	400,000	400,000	400,000	400,000
83290 other State Restricted Revenue					750,000	750,000	750,000	750,000
Total State Revenue	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>
<b>EXPENDITURES</b>								
Other Uses								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	3,150,000	3,150,000	3,150,000	3,150,000
Total Instruction	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>	<b>\$ 3,150,000</b>
FUND BALANCE - Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESULTS FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## BUDGET RESOLUTION

WHEREAS, on the 15<sup>th</sup> day of July, the budget making authority prepared and submitted to the Board of Trustees of Laramie County School District Number One a budget for the fiscal year ending June 30, 2025.

WHEREAS, such a budget was duly entered at large upon the records of this Board and a copy thereof was available for public inspection at the office of the Clerk of the Board; and

WHEREAS, a notice of public hearing on such budget, together with the summary of said budget, was published in the Wyoming Tribune-Eagle, a legal newspaper published and of general circulation in the County on the 6<sup>th</sup> day of July; and

WHEREAS, a public hearing was held on such budget at the time and place specified in said notice, at which time all interested parties were given an opportunity to be heard.

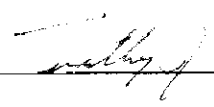
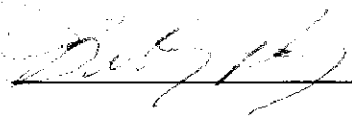
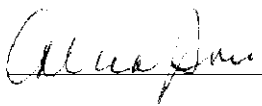
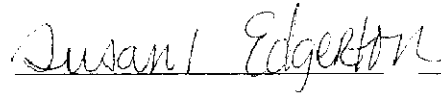
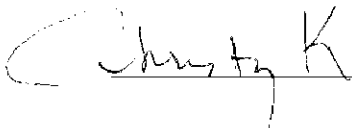
NOW, THEREFORE, BE IT RESOLVED, that the following appropriations be made for the 2024-25 fiscal year ending June 30, 2025, and that the expenditures for each officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 15, 2024, this Board adopted a school budget for the 2024-25 fiscal year ending June 30, 2025, calling for the following appropriations: General Fund \$286,372,088; Special Revenue \$30,763,320; Major Maintenance \$15,000,000; Capital Projects \$67,747,405; Special Building \$19,688,322; Enterprise Funds \$9,768,550; Trust Funds \$2,900,000; Custodial Funds \$3,150,000.

WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amount be raised by general taxation, and in order to raise sums of money, it is necessary that levies be made for the 2024-25 fiscal year ending June 30, 2025 as shown opposite each fund: Amount to be raised – General Fund \$57,934,945 - to be raised by the 25-mill special District tax and \$15,727,468 to be raised by the 6-mill county equalization tax; Recreation Board Fund \$2,200,000, to be raised by the 1-mill recreation tax.

NOW, BE IT RESOLVED by the Board of Trustees of Laramie County School District Number One that the foregoing levies be made for the fiscal year ending June 30, 2025."

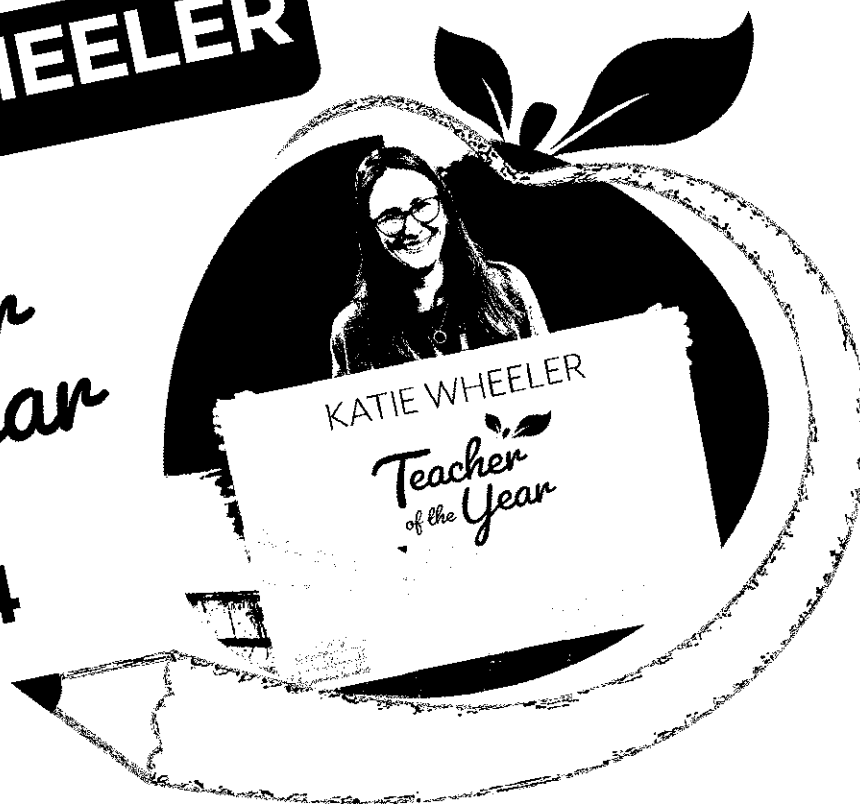
Passed, Approved and Adopted this 15<sup>th</sup> day of July, 2024.

**KATIE WHEELER**  
English Teacher, McCormick Junior High

*Teacher  
of the Year*  
**2024**

  
**LARAMIE COUNTY  
SCHOOL DISTRICT 1**

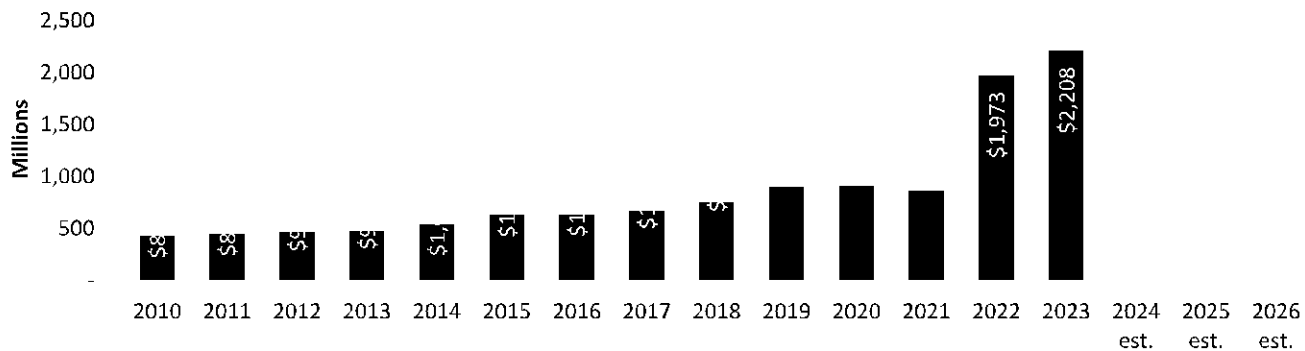


The Informational Section contains supplementary information and statistics on LCSD1's operations.



Many of LCSD1's leading taxpayers are in the mineral extraction, which may result in volatility in assessed values. Recently, LCSD1 and Laramie County as a whole has seen sizable increases in assessed valuations for both minerals and personal property with the residential housing market at an all-time high. Overall LCSD1's tax base has demonstrated positive growth trend during the past decade with occasional declines primarily due to fluctuations in mineral commodity values.

#### Historical LCSD1 Assessed Valuation (in millions), Collection Year 2010 through 2025.



Source: Laramie County Assessor and LCSD1 calculations.

High 2026 (estimated)

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,183,147	\$2,872,583,597	25.00	6.00	1.00	\$73,429,109
2024 est.	2025 est.	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,235,865,818	\$2,961,953,813	25.00	6.00	1.00	\$74,628,224
2026 est.	2027 est.	\$2,285,392,656	\$2,961,953,813	25.00	6.00	1.00	\$75,915,922

Source: WDE Statewide Payment Models and LCSD1 records.

\*Estimates based on impacts of 2021 SF0060. Note: Calculated collections will not equal the assessed valuation X .033 due to the adjustment for the 6-mill assessed at the county level.

## Personnel Resource Allocations

The salary and benefit costs associated with personnel resource allocations are included in each fund appropriation. The number of employees allocated to each school or department is presented in full-time equivalent units (FTE). A full-time equivalent accounts for part-time employees as a proportionate share of a full-time unit. The District facilitates a comprehensive process of identifying individual school and department needs to determine appropriate staffing levels. Schools with higher student needs are funded at a greater amount using various funding resources (state funding model allocations, federal funds, etc.).

## Staff Summary by Function

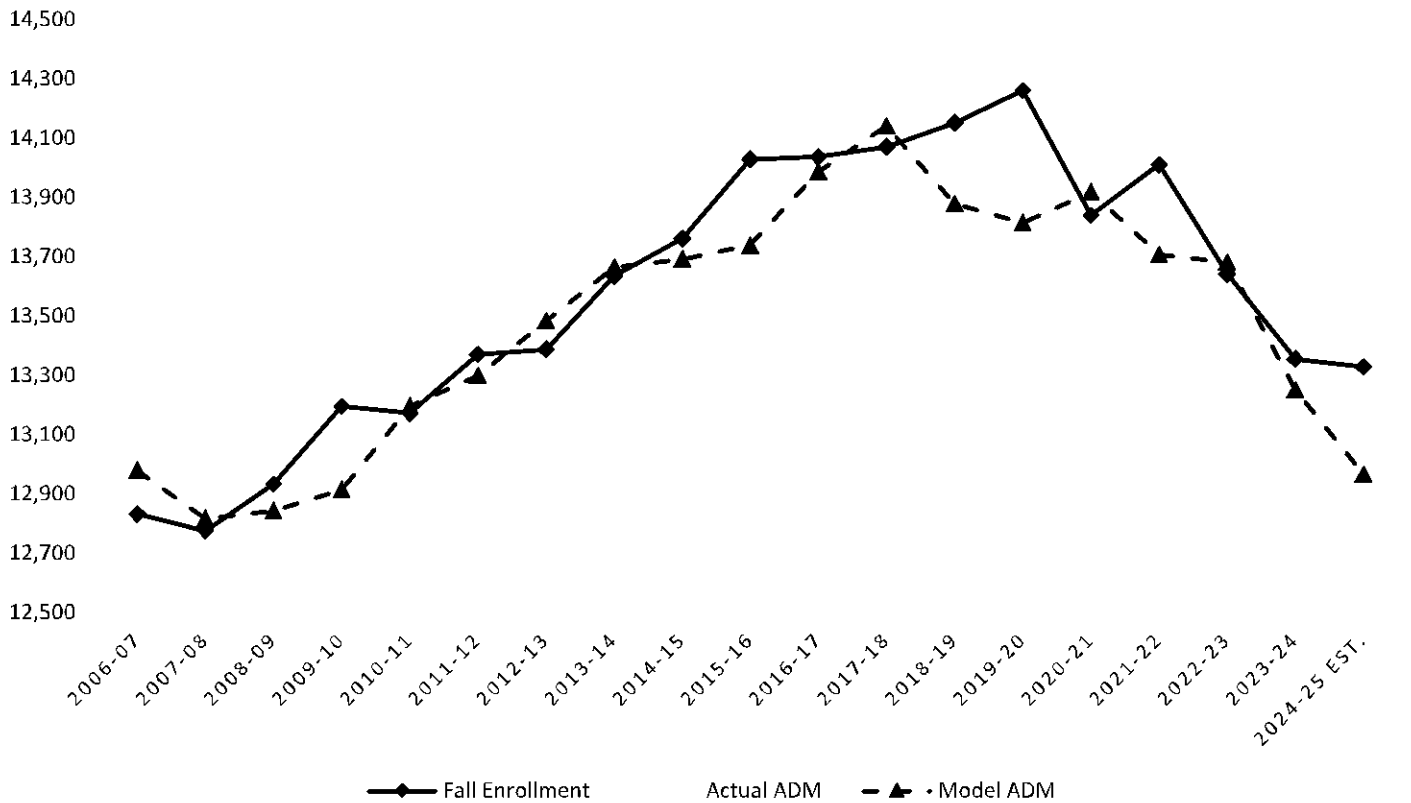
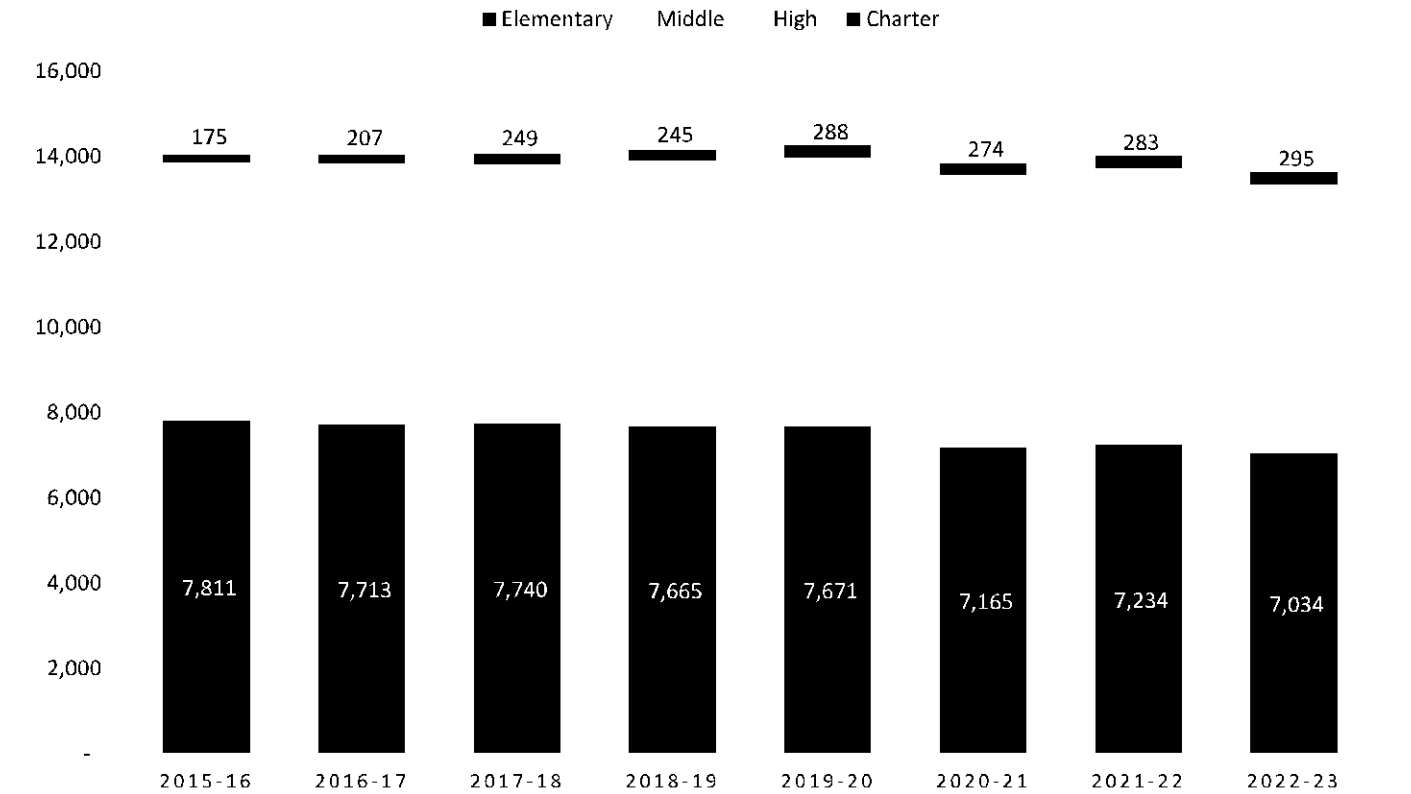
Staffing Group Name (Total FTE)						
	2019-20	2020-21	2021-22	2022-23	<i>Budgeted</i> 2023-24	<i>Change</i>
Elementary Teacher	567.5	578.6	561.5	548.9	550.0	1.1
High School Teacher	292.1	298.7	305.7	308.7	315.0	6.3
Pre-Kindergarten Teacher	10.0	9.0	9.0	9.0	11.0	2.0
Jr Hi/Middle School Teacher	158.8	161.3	153.0	150.7	155.0	4.3
<b>Teachers Total</b>	<b>1,028.3</b>	<b>1,047.6</b>	<b>1,029.2</b>	<b>1,017.3</b>	<b>1,031.0</b>	<b>13.7</b>
Instructional Aides	316.3	320.9	315.9	323.1	320.0	(3.1)
<b>Instructional Staff Total</b>	<b>1,344.7</b>	<b>1,368.5</b>	<b>1,345.1</b>	<b>1,340.4</b>	<b>1,351.0</b>	<b>10.7</b>
Elementary Guidance Counselors	3.0	3.0	5.9	8.0	8.0	0.0
Secondary Guidance Counselors	21.8	24.5	25.6	24.5	24.5	0.0
<b>Counselors Total</b>	<b>24.8</b>	<b>27.5</b>	<b>31.5</b>	<b>32.5</b>	<b>32.5</b>	<b>0.0</b>
Aides, Library/Media	56.7	59.9	55.2	59.4	55.0	(4.4)
Coordinators and Supervisors	32.8	32.1	30.4	39.4	42.0	2.6
Student Support Staff -- Classified	34.0	35.5	28.4	30.7	32.0	1.3
Library Media Staff	8.0	8.0	8.0	8.0	8.0	0.0
Student Support Staff -- Professional	176.7	185.3	262.1	279.1	280.0	0.9
<b>Instructional Support Staff Total</b>	<b>333.0</b>	<b>348.3</b>	<b>384.1</b>	<b>416.7</b>	<b>417.0</b>	<b>0.4</b>
Operation and Maintenance	193.2	188.2	191.6	185.4	188.0	2.6
Mechanics	6.0	5.0	5.0	4.4	5.0	0.6
School Secretary/Clerical Support	92.9	97.5	93.7	97.5	97.5	0.0
Central Office Administrators	27.1	27.4	26.5	32.8	33.0	0.2
Other Staff	21.4	20.8	18.8	16.0	16.0	0.0
Central Office Clerical Staff	75.5	70.1	70.6	70.4	70.0	(0.4)
School Bus Drivers	82.8	74.2	64.7	65.3	65.0	(0.3)
Food Service Staff	50.5	51.4	50.4	61.0	61.0	(0.0)
School Building Administrators	52.1	51.1	51.4	52.0	51.0	(1.0)
<b>General Support Staff Total</b>	<b>601.5</b>	<b>585.7</b>	<b>572.6</b>	<b>584.7</b>	<b>586.5</b>	<b>1.8</b>
<b>Total Staff</b>	<b>2,304.0</b>	<b>2,329.9</b>	<b>2,333.2</b>	<b>2,374.2</b>	<b>2,387.0</b>	<b>12.8</b>

Source: WDE WISE-602 Staffing Report



## Fall Enrollment Counts

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Alta Vista Elementary	304	264	273	270	245	246	238	211
Arp Elementary	374	363	345	326	346	309	312	316
Baggs Elementary	323	342	311	310	314	319	310	306
Bain Elementary	339	318	307	270	253	237	241	224
Buffalo Ridge Elementary	294	209	181	182	189	166	164	170
Cole Elementary	211	223	204	163	143	147	164	154
Davis Elementary	289	301	359	360	363	348	354	327
Deming Elementary	114	116	107	103	116	93	102	88
Dildine Elementary	493	420	323	312	298	279	281	301
Fairview Elementary	137	135	131	130	120	109	106	88
Gilchrist Elementary	104	107	98	98	105	96	100	111
Goins Elementary	357	343	335	335	343	323	302	288
Hebard Elementary	167	165	144	116	95	89	82	111
Henderson Elementary	322	296	284	291	281	253	258	274
Hobbs Elementary	451	407	376	370	373	336	337	316
Clawson Elementary	5	10	11	11	6	4	4	3
Jessup Elementary	262	247	278	292	303	267	254	239
Lebhart Elementary	101	104	98	88	88	86	90	89
Miller Elementary	96	84	87	86	92	85	72	83
Pioneer Park Elementary	292	283	345	425	430	352	368	366
Rossman Elementary	344	344	362	324	310	296	286	270
Willadsen Elementary	1	3	2	3	9	15	16	10
Anderson Elementary	371	338	334	312	303	272	290	312
Afflerbach Elementary	458	458	394	382	397	378	388	336
Freedom Elementary	335	305	339	377	400	390	378	333
Sunrise Elementary	372	373	359	374	377	342	344	343
Saddle Ridge Elementary	465	480	367	360	364	349	368	374
Prairie Wind Elementary	430	442	457	443	445	440	477	469
Meadowlark Elementary	-	233	529	552	563	539	548	522
<b>Elementary Schools</b>	<b>7,811</b>	<b>7,713</b>	<b>7,740</b>	<b>7,665</b>	<b>7,671</b>	<b>7,165</b>	<b>7,234</b>	<b>7,034</b>
PODER Academy	175	169	174	166	165	170	163	194
PODER Secondary School	-	38	75	79	123	104	120	101
<b>Charter Schools</b>	<b>175</b>	<b>207</b>	<b>249</b>	<b>245</b>	<b>288</b>	<b>274</b>	<b>283</b>	<b>295</b>
Carey Junior High School	768	734	722	758	797	874	890	861
Johnson Junior High School	692	721	699	780	782	690	685	647
McCormick Junior High School	626	713	696	687	708	680	717	654
<b>Middle Schools</b>	<b>2,086</b>	<b>2,168</b>	<b>2,117</b>	<b>2,225</b>	<b>2,287</b>	<b>2,244</b>	<b>2,292</b>	<b>2,162</b>
Central High School	1,172	1,166	1,174	1,194	1,198	1,264	1,241	1,283
East High School	1,512	1,469	1,444	1,448	1,414	1,446	1,557	1,513
Triumph High School	189	176	206	196	231	209	175	167
South High School	1,084	1,137	1,141	1,179	1,172	1,238	1,228	1,187
<b>High Schools</b>	<b>3,957</b>	<b>3,948</b>	<b>3,965</b>	<b>4,017</b>	<b>4,015</b>	<b>4,157</b>	<b>4,201</b>	<b>4,150</b>
<b>Total Enrollment</b>	<b>14,029</b>	<b>14,036</b>	<b>14,071</b>	<b>14,152</b>	<b>14,261</b>	<b>13,840</b>	<b>14,010</b>	<b>13,641</b>

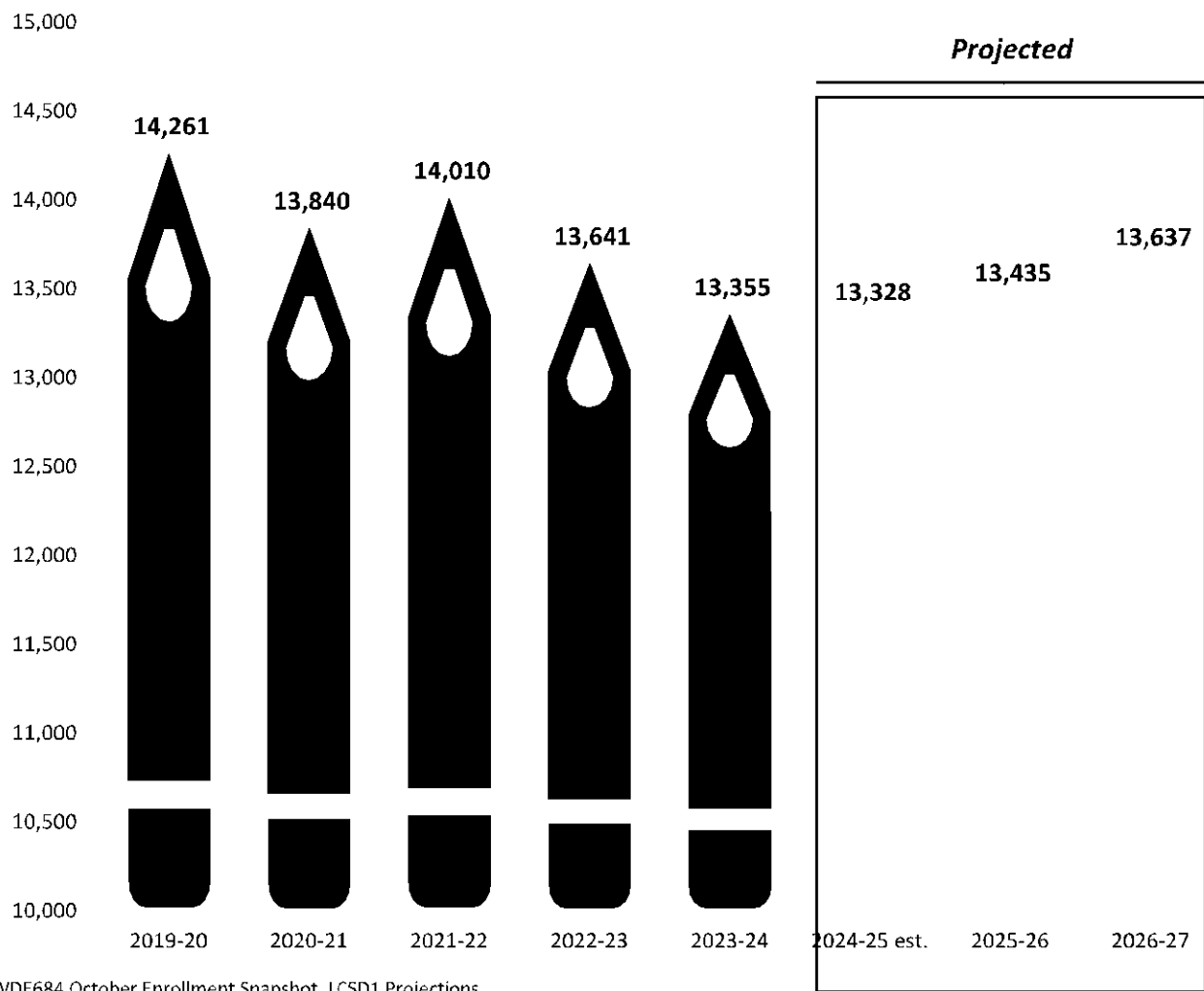


STUDENT ENOLLMENT – HISTORICAL AND PROJECTED

LCSD1’s adopted budget is based on the number of projected students. State School Funding, the primary source of District revenue, is calculated on the basis of the number and type of students enrolled through Average Daily Membership (ADM).

LCSD1’s FY 2024-25 budget projection includes an enrollment decrease of 285 students from October of 2023. Student population is expected to increase as Wyoming’s populations and economy grows. The following chart displays student population for five (5) years based on actual enrollment as of October 1, each year, and projected enrollment for three (3) years.

LCSD1 Student Enrollment and Projections, School Years 2018-19 through 2025-26.



Source: WDE684 October Enrollment Snapshot, LCSD1 Projections  
\*The methodology for student enrollment projections involves a review of historical enrollment data, external demographic and economic factors, time series analyses, and other modeling to generate projections. Multiple scenarios are considered, and stakeholders are cautioned that changing circumstances will impact final enrollment numbers.

## GRADUATION DATA

Federal Graduation Rates for the 2021-22 Cohort					
Reporting Category	Grad Rate Type	Graduation Year	Expected Cohort Graduates #	Cohort Graduates #	Graduation Rate%
<b>All Students</b>	<b>4 Year</b>	<b>2021-22</b>	<b>1,118</b>	<b>896</b>	<b>80.1%</b>
CTE Concentrator	4 Year	2021-22	303	294	97.0%
ELL	4 Year	2021-22	20	16	80.0%
Foster Care	4 Year	2021-22	-	-	.
Gender - Female	4 Year	2021-22	538	462	85.9%
Gender - Male	4 Year	2021-22	580	434	74.8%
Homeless	4 Year	2021-22	59	29	49.2%
IEP	4 Year	2021-22	154	106	68.8%
Lunch Eligible	4 Year	2021-22	467	307	65.7%
Migrant	4 Year	2021-22	3	3	100.0%
Race/Ethnicity - American Indian	4 Year	2021-22	6	3	50.0%
Race/Ethnicity - Asian	4 Year	2021-22	17	16	94.1%
Race/Ethnicity - Black	4 Year	2021-22	33	25	75.8%
Race/Ethnicity - Hispanic	4 Year	2021-22	241	175	72.6%
Race/Ethnicity - Pacific Islander	4 Year	2021-22	2	1	50.0%
Race/Ethnicity - Two or More Races	4 Year	2021-22	30	26	86.7%
Race/Ethnicity - White	4 Year	2021-22	789	650	82.4%

2021-22 Data is the most recent available from the Wyoming Department of Education

**Cohort Year:** A cohort year is a group of students expected to graduate on-time (4 years) at the end of the same school year (the cohort year). In this report, cohort year is included in the header, e.g. '...for the 2009-10 Cohort'. The bulk of each cohort consists of all the Wyoming students entering 9th grade in the same year, which is then adjusted for students transferring in and out of the state.

**Grad Rate Type:** There are up to three grad rate types that can be reported for each cohort: 4 year, 5 year, and 6 year. These types indicate the percentage of students in a cohort graduating in 4 or fewer years, 5 or fewer years, and 6 or fewer years, respectively. For a single cohort of students, these three rates are computed over three successive years.

CTE Concentrator is a student who has completed two concentrator or 'C' courses in a CTE program of study.

<https://edu.wyoming.gov/data/graduation-rates/>

## Free and Reduced Lunch Eligibility by School Level: 2022-23

School ID	School Name	Total Enrollment	Lunch Program Type	Free & Reduced %
1101001	Alta Vista Elementary	211	USDA	69%
1101002	Arp Elementary	316	USDA	72%
1101003	Baggs Elementary	306	USDA	60%
1101004	Bain Elementary	224	USDA	43%
1101005	Buffalo Ridge Elementary	170	USDA	44-45%
1101007	Cole Elementary	154	USDA	66-67%
1101009	Davis Elementary	327	USDA	32%
1101010	Deming Elementary	88	USDA	25-29%
1101011	Dildine Elementary	301	USDA	39%
1101013	Fairview Elementary	88	USDA	50-54%
1101014	Gilchrist Elementary	111	USDA	24-25%
1101015	Goins Elementary	288	USDA	71%
1101016	Hebard Elementary	111	USDA	74-75%
1101017	Henderson Elementary	274	USDA	51%
1101018	Hobbs Elementary	316	USDA	17%
1101019	Clawson Elementary	3	USDA	N/R
1101020	Jessup Elementary	239	USDA	15%
1101021	Lebhart Elementary	89	USDA	65-69%
1101022	Miller Elementary	83	USDA	25-29%
1101023	Pioneer Park Elementary	366	USDA	30%
1101024	Rossmann Elementary	270	USDA	61%
1101025	Willadsen Elementary	10	USDA	< 30%
1101026	Anderson Elementary	312	USDA	27%
1101027	Afflerbach Elementary	336	USDA	75%
1101028	Freedom Elementary	333	USDA	30%
1101029	Sunrise Elementary	343	USDA	57%
1101030	Saddle Ridge Elementary	374	USDA	22%
1101031	Prairie Wind Elementary	469	USDA	11%
1101032	Meadowlark Elementary	522	USDA	29%
1101040	PODER Academy	194	USDA	40-41%
1101045	PODER Academy Secondary School	101	USDA	34-35%
1101050	Carey Junior High School	861	USDA	37%
1101051	Johnson Junior High School	647	USDA	65%
1101052	McCormick Junior High School	654	USDA	22%
1101055	Central High School	1,283	USDA	16%
1101056	East High School	1,513	USDA	30%
1101057	Triumph High School	167	USDA	58-59%
1101058	South High School	1,187	USDA	55%

# School Overviews

Individual school improvement plans are available to view on each school website. To access them, visit <https://www.lcsd1.org/schools>, Schools.

## ELEMENTARY SCHOOLS

### **AFFLERBACH**

400 W. Wallick Road—771-2300



The staff at Afflerbach Elementary would like to welcome you to our learning community. Over the course of the year, our dedicated staff will be working diligently with our

students and parents to ensure that we meet the individual needs of each student academically, socially and emotionally. It is our belief that no substantial learning can take place without first creating strong, positive relationships with our entire learning community. The skilled teaching staff implements a variety of research-based instruction strategies to create incredible readers, writers and mathematicians. Outside of implementing all district programs with quality, fidelity, intensity and consistency, the students at Afflerbach also have access to a wide array of focused interventions including: Imagine Learning, Six Minute Solutions, IXL, Reflex Math, Leveled Literacy Intervention, access to our in-house reading specialist, Extended Day, and Title I support. All interventions and instruction are driven by Priority Standards and student performance is tracked, evaluated and changes are determined based upon each student's response to the academic intervention. Additionally, we are proud that each student has access to technology. We believe that to accomplish our mission of "Continuous Learning for All" with a vision of being "Wyoming's Outstanding School in Achievement and Character," it requires the focused work of all stakeholders. Therefore, Afflerbach's staff collaborates weekly using a Professional Learning Community model, focusing on each students' individual needs while using a

differentiated approach to support individual student growth. Afflerbach encourages and supports parent and community involvement including PTO, school family nights, parent volunteers, and Foster Grandparents. The staff at Afflerbach works tirelessly to guarantee a high-quality education for each and every one of our students. Feel free to stop by and visit the Home of the Mustangs.

### **ALTA VISTA**

1514 E. 16th St.—771-2310



Welcome to our learning community! Built in 1987, Alta Vista Elementary is a two story structure housing one Pre-K classroom and two sections of kindergarten through

sixth grade. Alta Vista is driven by the Professional Learning Community process. Our dedicated staff is committed to helping students meet their highest learning potential. Our teaching staff meets weekly to review student performance and design instruction that will ensure student achievement. Progress is tracked and interventions provided for all students at their learning level. Alta Vista encourages parent and community involvement through PTO, parent volunteers, school family nights and Adopt-A-School partnerships. Alta Vista Elementary receives Title I funding. These additional federal monies provide supplemental programs and supplies for students who are at-risk of not achieving standards. The school is one of the district sites for the Program for Adaptive Living Skills designed to meet the needs of a unique special education population. The concept of diversity and how it contributes to a well-rounded community is very important to students, staff and parents who created a display in the lobby to recognize and celebrate the diversity within Alta Vista.

**ANDERSON**

2204 Plainview Road—771-2606



Anderson Elementary serves students in kindergarten – 4th grade. We teach 310 students each day.

Anderson is a great place for kids and their families! We were recently recognized by the Wyoming Department of Education (WDE) as “Exceeding Expectations” based on the WDE’s School Performance Report. We are focused on achieving our highest potential by always doing our personal best, setting high expectations for students and staff members, engaging and maintaining a curiosity for learning, aspiring to be highly productive and guaranteeing a world-class education. We love our school, and we think you and your children will as well! Please feel free to visit us and see firsthand the great work we are doing for our kids and our community.

**ARP**

1216 Reiner Court—771-2365



Arp Elementary is a three-section Title I school serving students in grades K–6. Title I funding supplements the school program with additional personnel,

a full-time social worker and technology aimed at meeting student needs. Our kindergarten students benefit from an early language/ literacy program, including a certified speech therapist for a half day in each kindergarten classroom. Title I, special education and classroom teachers collaborate to provide reading instruction to students in an uninterrupted 90-minute literacy block utilizing the Balanced Literacy Framework. Grade-level teams collaborate to implement the curriculum for reading, writing and math. Assessment results are utilized to instructionally group students and plan

daily interventions in which to improve student achievement.

**BAGGS**

3705 Cheyenne St.—771-2385



Welcome to Baggs Elementary School! We are the proud home of the Bobcats. We opened in 1965 and moved into a new building in the fall of 2008 with approximately 300 students in grades K–

6. Federal Title I funding supplements the basic program with additional staff and professional development aimed at ensuring all students are successful in school and life. High engagement of learners is a top priority. All students are supported to develop as kind, responsible, and caring individuals as part of our Bucket Filling philosophy, Positive Behavior Support work, and Olweus anti-bullying programs. Our dedicated staff works to support the learning of each child at individual levels through the acquisition of common standards, while building a feeling of true community. Our staff is dedicated to helping each of our students reach his or her highest potential. We encourage parents and community members to come be a part of our school and participate in family nights. Great things are happening at Baggs and we would love to have you join us!

**BAIN**

903 Adams Ave.—771-2525

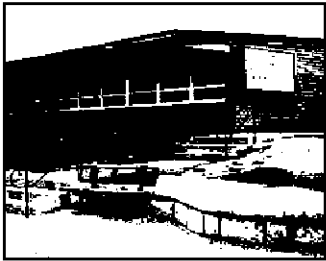


Bain Elementary is located in the Sun Valley area of Cheyenne. Bain’s staff is committed to its mission of “We will achieve academic excellence, personal growth, and success in a safe, positive, and diverse environment.” The Bain community achieves this and all goals through commitment to Professional Learning Communities and Positive Behavior

Supports. At Bain, the Bulldog Beliefs are: Be Safe, Be Respectful, Be Responsible, and Be Kind. Bain's parent/teacher organization (PTO) actively supports classroom and instructional goals through the purchase of technology and learning assemblies, support of teachers and students, and assistance with major school projects. Bain is dedicated to AVID, with the mission being to close the achievement gap for all students. Please note that the main entrance to the school is off of Adams Ave.

### **BUFFALO RIDGE**

5331 Pineridge Ave.—771-2595



Buffalo Ridge Elementary School is dedicated to providing a quality education to all students. Buffalo Ridge is comprised of approximately 200

students in grades K–4. In addition to Buffalo Ridge's professional teaching staff, we have other professional support staff, including a school psychologist, school social worker, interventionist, instructional coach, speech and language therapist, resource classroom teachers, occupational and physical therapists.

Paraprofessionals, a secretary and office manager, and custodians assist in keeping the building operating in an organized manner, keeping the building clean, serving nutritious food, and helping teachers, students, and families. We have classroom teachers and additional support staff who are specially trained to meet every child's unique learning needs. The staff uses brain-based teaching strategies with 21st century skills to ensure that students are well prepared for their futures in this ever-changing world. As an AdvancEd Accredited school, Buffalo Ridge has a highly qualified staff that envisions a school where all students will experience early learning success. Our school offers various extracurricular activities and clubs. The Buffalo Ridge community is committed to the development of life-long learners who will become independent, responsible citizens. The Buffalo Ridge community exhibits respect for diverse

learning populations with developmentally appropriate academic expectations. The Buffalo Ridge staff will provide a safe, nurturing and respectful environment where all students can grow to reflective and be inquisitive learners. We strive to educate, challenge, and inspire every student to achieve personal success, and become a confident contributor to society. This will be achieved through the cooperative efforts of families, community members, and school personnel.

Buffalo Ridge Elementary School is a beacon of excellence offering exceptional educational opportunities to all children and serving as a source of pride for our community. As a premier school, we promote a passion for learning and a philosophy that puts the needs of children and their education first. At Buffalo Ridge Elementary your child will receive a quality education. Our highly qualified staff and our active Parent Teacher Organization (PTO) have the best interests of our students in mind! We encourage you to visit Buffalo Ridge to see our amazing students, staff, and school!

### **CLAWSON**

376 Rd. 228A, Horse Creek—771-2291



The school schedule is adjusted each year to accommodate the buses that bring Clawson students to school. School starts at 8:50 a.m. and dismisses at 3:50 p.m.

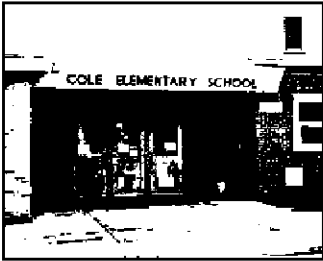
Clawson Elementary is a K–6 rural school located 35 miles northwest of Cheyenne off Horse Creek Road. Named for Jean Clawson, who was the teacher at Clawson for 40 years, the school has one full-time teacher, one full-time paraeducator, and three part-time teachers who provide students with a supportive and challenging environment. Technological enhancements include a SMART Board, digital projector and computers. Current school-wide initiatives aimed at increasing student achievement include implementation of Professional Learning Communities, implementation of Balanced Literacy



Framework, implementation of new math resources, Olweus Bully Prevention Program and emphasis on writing.

### **COLE**

615 W. 9th St.—771-2480



The staff at Cole Elementary would like to welcome you to our learning community. At Cole we firmly believe that the best learning takes place when we

strive to create a positive, caring, family-like atmosphere. We are dedicated to creating premier readers, writers and mathematicians. Our highly qualified and experienced staff implements district core curriculum and differentiates our instruction to meet the needs of our diverse student population of approximately 200 students. Cole currently offers a free pre-kindergarten program for students that live within the school's boundary area. Along with this early educational opportunity, Cole also utilizes and implements core components of AVID (Advancement Via Individual Determination) to support our student's academic and social growth. Cole has a well-equipped library, as well as technology in all classrooms. The staff at Cole will work tirelessly to guarantee a high-quality education for your child every day in every way. We welcome you as partners in your child's educational journey!

### **DAVIS**

6309 Yellowstone Road—771-2600



Davis is a beautiful two-story elementary school located at 6309 Yellowstone Road. The Davis staff is committed to providing every student with a guaranteed and viable curriculum. All students at Davis Elementary are dedicated to modeling high expectations in the areas

of social and academic performance. Focus areas at Davis include: Multi-Tiered Support System, Classroom Instruction That Works, and Positive Behavior Intervention.

### **DEMING**

715 W. 5th Ave.—771-2400



Deming / Miller Elementary is comprised of two separate buildings. The Deming building contains the primary grades of kindergarten through third grade and the Miller building

contains the intermediate grades of fourth, fifth and sixth grade. The two buildings encompass a modified two-section elementary school with around 200 students. The staff at Deming/ Miller School are committed to provide a quality education in an environment that is safe, friendly and filled with high expectations for student growth. Deming/Miller has a passionate and active PTO that is very supportive with fundraising, classroom volunteers and participation in various school improvement committees. Students at Deming/ Miller receive a high-quality education focused on academic and behavioral excellence.

Students are recognized for meeting high levels of academic achievement, modeling the 8 Keys of Excellence for Citizenship, and demonstrating regular attendance.

### **DILDINE**

4312 Van Buren Ave.—771-2320



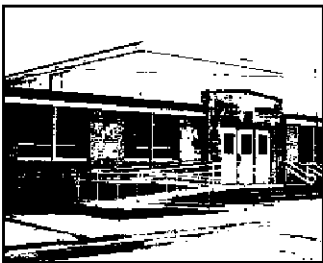
Dildine Elementary moved back into a newly remodeled school for the 2021– 2022 school year.

This optimized the outdated secure building entrance as well as provided an updated modern learning environment

for our students. The staff at Dildine is dedicated to having all students be successful academically and socially. We are implementing the new language arts program with fidelity and creating intervention opportunities for students in reading and math. We teach OLWEUS anti-bullying curriculum, Positive Behavior Supports and Interventions (PBIS), and provide direct Social Emotional Learning (SEL) lessons to help all students develop healthy life skills. We are hoping to be done with COVID restrictions and return to our open-door policy to allow families to be part of our learning community. We are committed to providing a high-quality education to all students in a safe and friendly leaning environment.

### **FAIRVIEW**

2801 E. 10th St.—771-2610

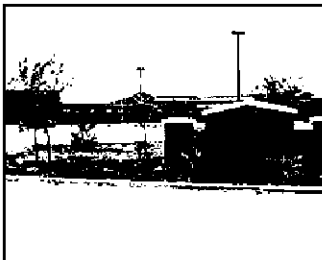


Fairview and Lebhart are sister elementary schools located in east Cheyenne.

Lebhart is a primary school serving grades Pre-K – 2 with approximately 130 students. Fairview serves grades 3–6 with approximately 130 students. Both schools have networked computer labs and tutors to assist students who need additional academic support. Monthly activities are planned to provide families an opportunity for recreation and academic enrichment. The schools' improvement plan focuses on improving student achievement in reading, math and writing skills. Both schools receive Title I funds.

### **FREEDOM**

4500 Happy Jack Road—771-2305



Freedom Elementary serves as the neighborhood school for military children who reside on F.E. Warren Air Force Base. The school's educational setting

offers three sections of full-day kindergarten, through

third grade (three classrooms), and two sections of grades four through six.

Freedom's goal is to provide the highest quality education for your children while creating a challenging learning environment filled with valuable learning experiences. The highly dedicated staff at Freedom Elementary School have created a safe and orderly learning environment where children achieve academically while becoming responsible citizens.

### **GILCHRIST**

1108 Happy Jack Road—771-2285



Gilchrist Elementary School (Go Longhorns!) is a rural school, which serves as the focal point for the local community. Built in 1984, our facility is home to approximately 100

students in grades K–6. Bolstered by an active PTO, a highly committed staff focuses instructional efforts on the development of skills that will enable students to become self-directed lifelong learners and productive citizens. The computer lab and library were remodeled providing students with up-to-date technological enhancements to support classroom instruction. Current school- wide initiatives aimed at increasing student achievement in math and reading include implementation of learning targets, implementation of proficiency scales and common formative assessments, implementation of Balanced Literacy Framework, implementation of GO Math resources, an Extended Day Learning program, and reading interventions during the school day. Gilchrist was a nationally recognized Blue Ribbon School in 2011 for persistently high achievement and in 2016 and 2017 was recognized by the Wyoming Department of Education for exceeding expectations for multiple years.

**GOINS***224 Dey Ave.—771-2620*

Goins, home of the Gators, is an AVID Elementary School located north of Johnson Junior High and South High. The mission of Goins Elementary is to “Prepare students to influence tomorrow’s

world.” At Goins Elementary we strive to give students the resources and experiences necessary to become successful citizens in the future. Students are given access to rigorous curriculum and educational experiences and ownership of their learning. Students are taught how to think critically and to reflect upon their own learning while maintaining a positive growth mindset. High engagement of learners is a priority, as is continually setting the bar high and achieving learning targets. All students are supported to develop as kind, responsible, and caring individuals as part of our Positive Behavior Intervention Support and OLWEUS anti-bullying programs. Our dedicated staff works to support the learning of each child at individual levels through the acquisition of common core standards, while building a feeling of true community.

**HEBARD***413 Seymour Ave.—771-2450*

Hebard Elementary, home of the Huskies, is located in the south-central part of Cheyenne. For the 2020–2021 school year, we will have one section of kindergarten, and combination classes for

grades 1–2, 3–4 and 5–6. We will also have a district pre-school program which serves students from Hebard, Arp and Afflerbach.

Hebard receives school-wide Title I funding and offers additional assistance to all students in the areas of

language arts and math. An art room, music room, media center, district Program for Adaptive Living Skills (PALS), resource room, and district English as a Second Language (ESL) are located within our building. In our learning community, we strive to ensure each child is academically, socially and emotionally successful. We work tirelessly to help our students reach their highest learning potential, so they are prepared for the next level in their educational journey.

**HENDERSON***2820 Henderson Drive—771-2550*

Henderson Elementary, home to the soaring Eagle, was built in the Henderson subdivision of Cheyenne in 1952.

The building currently houses two sections of kindergarten through sixth grade. Building enhancements include a nice size library, computer lab, art room, music room, one special education room and a gym that serves as a multipurpose room.

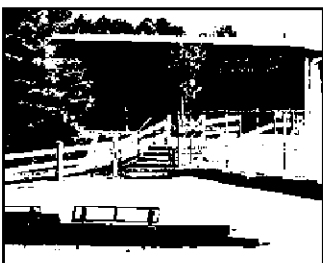
Henderson is located in the east-central part of the city and one of our strengths is a strong and active PTA, which helps with fund-raisers and volunteering in the classrooms. Our Henderson mission works toward high behavioral and academic standards with the goal of helping students become lifelong learners and productive citizens. Some of the activities and programs at Henderson are Science Fair, We the People, Robotics Club and Student Council. Our school community is committed to providing a high-quality education for each child and working with our parents on a daily basis.

**HOBBS***5710 Syracuse Road—771-2560*

The staff at Hobbs Elementary School would like to welcome all stakeholders to our learning community. Hobbs Elementary School is a K–6

Professional Learning Community (PLC) in the northern part of Cheyenne. Teachers work in collaborative teams to ensure students' progress through their educational journey.

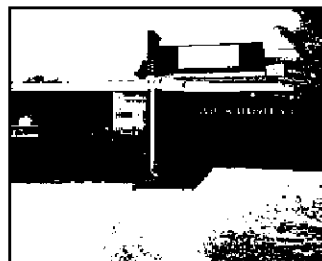
Community and parent involvement is encouraged through our Parent-Teacher Organization (PTO), volunteers and Foster Grandparents. Olweus Bullying Prevention Program and Positive Behavioral Supports and Interventions (PBIS) are implemented to provide a safe and orderly environment for all students. The Hobbs staff is committed to provide high-quality, individualized instruction in a safe and welcoming environment. Our staff works diligently to provide all students with a high-quality education. Feel free to stop by to visit the home of the Wildcats!

**JESSUP***6113 Evers Blvd.—771-2570*

Jessup Elementary, home of the Jaguars, is located in the Western Hills neighborhood of Cheyenne.

Celebrating more than 50 years of excellence, students, staff, and parents work together toward the school's improvement goals for growth, equity, proficiency, AVID implementation, and PBIS. A strong network of parent and community volunteers support the instructional program on a daily basis providing assistance in the classrooms and purchasing technology to improve instruction. Activities like

Robotics, First Lego League Jr., We the People, Thinking Strategies, Jaguar Time, and Extended Day instruction offer students additional academic enrichments and interventions. Our school community is committed to providing a high-quality education for each child. We are very proud to continue to be a high achieving school, even with greater accountability standards. We accomplish our mission and vision by having high expectations for all people at Jessup, believing in the importance of shared responsibility for learning, providing maximum learning opportunities for students, and establishing human connections.

**LEBHART***807 Coolidge St.—771-2614*

Fairview and Lebhart are sister elementary schools located in east Cheyenne.

Lebhart is a primary school serving grades Pre-K – 2 with approximately 130 students. Fairview serves

grades 3–6 with approximately 130 students. Both schools have networked computer labs and tutors to assist students who need additional academic support. Monthly activities are planned to provide families an opportunity for recreation and academic enrichment. The schools' improvement plan focuses on improving student achievement in reading, math and writing skills. Both schools receive Title I funds.

**MEADOWLARK***6325 Chief Washakie Ave.—771-2260*

Meadowlark Elementary is the district's newest school, which opened for students in November 2016. The state-of-the-art facility is designed to house 600 students. We serve students in the East

Triad from the feeder elementary schools of Anderson, Buffalo Ridge, Dildine, and Saddle Ridge. We have a unique open concept school with garage doors that spill out into a neighborhood to support small and large group instruction. We also have a special project room for science and social studies activities. Our instrumental music program is the largest elementary program in the district with close to 200 students participating. All of our fifth grade students take part in a civics curricular program called We the People. The STEAM curriculum is another aspect we use to engage students in applied content learning that extends beyond a traditional elementary K–6 curriculum. The majority of students are bused to and from Meadowlark Elementary due to the large boundary area it serves. The school's start and end times are earlier than the four feeder schools so our fifth and sixth graders can accompany their younger siblings at their feeder schools.

#### **MILLER**

3501 Evans Ave.—771-2376



Deming / Miller Elementary is comprised of two separate buildings. The Deming building contains the primary grades of kindergarten through third grade and the Miller building

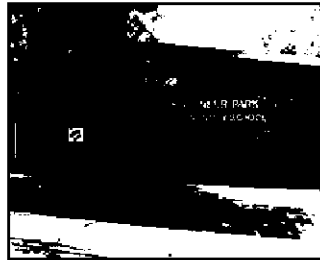
contains the intermediate grades of fourth, fifth and sixth grade. The two buildings encompass a modified two-section elementary school with around 200 students. The staff at Deming/ Miller School are committed to provide a quality education in an environment that is safe, friendly and filled with high expectations for student growth. Deming/Miller has a passionate and active PTO that is very supportive with fundraising, classroom volunteers and participation in various school improvement committees. Students at Deming/ Miller receive a high-quality education focused on academic and behavioral excellence.

Students are recognized for meeting high levels of academic achievement, modeling the 8 Keys of

Excellence for Citizenship, and demonstrating regular attendance.

#### **PIONEER PARK**

1407 Cosgriff Court—771-2316



Pioneer Park is located in west Cheyenne. The school has a unique combination of programs serving a variety of students. Pioneer Park School is highly supported by the parents and enjoys a

rich tradition and reputation for student success and parent satisfaction. Trailblazers, an academic high-potential program for qualified children, is available at Pioneer Park for students from throughout the district.

#### **PODER ACADEMY CHARTER**

2201 Morrie Ave—632-2248



The PODER Academy is a free public charter school with one mission: To prepare students for college and beyond through rigorous academic and specially selected athletic programs.

Kindergarten through fifth grade students will master the core subjects in a high-intensity learning environment where tutoring is available to those who need an extra boost, and where English language learners get the support they need. In addition, students will receive daily lessons in tennis and chess from specially trained instructors.

#### **PODER ACADEMY SECONDARY SCHOOL (P.A.S.S.)**

1100 Richardson Court—241-6084

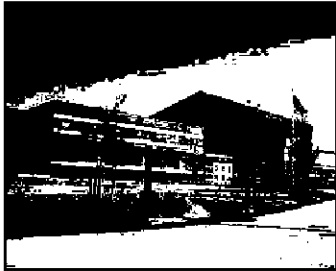


P.A.S.S. serves sixth- through eighth-grade students and will expand a grade every year up to the 12th-grade. P.A.S.S. offers the full "Basket of Goods"

courses that are required at other schools in the district. This includes math, English, social studies, science and writing. The school maintains the same level of structure in place at the elementary school, but integrates additional features and supports geared toward older students.

### **PRAIRIE WIND**

*11400 Yellowstone Road—771-2340*



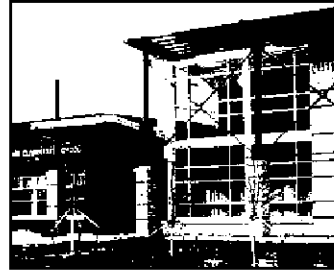
Prairie Wind is one of the district's newest elementary schools serving students in grades K–6. Prairie Wind opened to students, staff and families in August

2015. The state-of-the-art facility is designed to house 550 students and includes common community classroom neighborhoods to enhance collaborative and innovative learning for all students. Our school community is committed to providing a high-quality education for all students. Our learning community, including the principal, teachers, students, and families clearly share a common purpose for student learning. We pride ourselves on the positive relationships we build with our students and families, and encourage involvement in our learning community from our families, community members and other stakeholders. Together with our community mindset and support for learning, parents and community members are always welcome at Prairie Wind Elementary. Our Prairie Wind Team has a laser focus with regard to student achievement and has a strong focus on Professional Learning Communities. Our primary academic goal is for all students to learn at a high level. We are proud to employ a diverse set of educational tools and resources to provide each student with the right tools to achieve success.

### **ROSSMAN**

*916 W. College Drive—771-2544*

Rossman Elementary is located in south Cheyenne near Orchard Valley and the Allison Addition. The



facility was named after John Rossman, an early pioneer and businessman. The school houses approximately 340–350 students in grades K–6. The faculty and staff offers students a variety of innovative programs designed to meet the needs of a diverse student body.

Although all staff are focused on improving student learning and academic performance in reading, writing and mathematics, attention is also given to helping students develop responsible citizenship.

### **SADDLE RIDGE**

*6815 Wilderness Trail—771-2360*



Saddle Ridge is a community of learners who believe in developing the whole child. We are committed to providing a rigorous learning environment

that is innovative and engages our children. Through the use of best practice in the classrooms, collaboration within our Professional Learning Communities (PLCs) and the use of technology, our commitment to a world-class educational environment can be felt throughout our school community. Saddle Ridge is also committed to developing positive behaviors and social skills. We utilize the Positive Behavior Support framework to establish our school rules and behavioral expectations. Through vigilant teaching of these behaviors as well as consistent expectations and rewards for good social interactions, we work to ensure our students understand how to be positive, productive citizens. We have an open-door policy and encourage parents to be a part of our school community. Whether you are able to help out in the classroom, be a part of the Parent Teacher Organization, participate in school activities or simply support your children's education at home, we look

forward to working closely with you. Through an ongoing commitment to high academic and social expectations, we will continue our drive to guarantee a high-quality education in a safe and orderly environment.

### **SUNRISE**

*5021 E. 13th St.—771-2280*



The staff at Sunrise would like to welcome you to our learning community. Sunrise is located in the Sun Valley area. This school serves approximately 380 students in grades K–6.

Sunrise is dedicated to the Professional Learning Community process and to meeting students' needs academically as well as socially and emotionally. Sunrise uses Love & Logic, MindUp and PBIS to meet positive behavioral expectations. Sunrise offers many extracurricular activities including archery club, robotics club and chess club.

Our Parent Teacher Organization plans and provides families opportunities to be involved in your child's education. We encourage parents and community members to come be a part of our school and participate in family nights. We invite you to stop by and visit the Home of the Sabercats.

### **WILLADSEN**

*645 Harriman Road, Granite Canon—771-2295*



Willadsen Elementary School is a K–6 rural school located 20 miles west of Cheyenne directly off I-80 at the Harriman Road exit. The school has one full-time

teacher, four part-time teachers and one paraeducator. Willadsen places special emphasis on providing students with a learning environment that is challenging, supportive

and caring. A SMART Board and computers are available to enhance daily instruction in all subject areas. Willadsen continues to be the focal point of the community and parents are actively involved in the educational process of their children.

Current school-wide initiatives aimed at increasing student achievement include implementation of Professional Learning Communities, implementation of Balanced Literacy Framework, implementation of new math resources, Olweus Bully Prevention Program and emphasis on writing.

## **JUNIOR HIGH SCHOOLS**

### **CAREY JUNIOR HIGH**

*3330 T-Bird Drive—771-2580*



Carey is a comprehensive, two-year junior high school with an enrollment of around 850 students.

Although it is named a "junior high," the school is developing many

middle school concepts; including teacher teaming, student advocacy and cross-curricular integration.

Carey has a strong academic program that ensures special care is given to secure each student's success in academics. With 75 certified staff members, 40 classified employees and one school resource officer, students are afforded opportunities to succeed, receive special help and develop individual responsibility for themselves, the school and their community. Carey also fields strong extracurricular programs to broaden its students' experiences. Carey has outstanding programs for students of varying abilities.

Educational programs for the severe and profound as well as for honors students are provided by a professional, caring staff. The elective offerings are nearly as diverse as the student population; therefore, students can enroll in classes that suit their interests

and talents. Carey has a closed campus, but parents are always encouraged to visit the school. Carey provides an AVID program which is designed to begin providing students the necessary study skills to be successful at high school, but also start giving students a taste of the possibilities for college and beyond.

### **JOHNSON JUNIOR HIGH**

*1236 W. Allison Road—771-2640*



Johnson is a comprehensive, two- year junior high school. Programs of study at Johnson include art, English, computer science, family consumer science,

health and physical education, math, music, science, social studies, technical education, world languages, resource and behavior lab. Honors classes are offered in English, geometry, science, math and social studies. The Program for Adaptive Living Skills (PALS) is also offered at this facility. Johnson Junior High School houses the Firebird Academy where students who may have fallen behind cohort are able to work on curriculum via online learning through Grad Point. The goal of the Johnson staff is to successfully develop the total individual. The staff strives to nurture lifelong learners who are capable of contributing to a global society. To accomplish this they provide a safe, supportive and accessible educational environment. Johnson Junior High School offers opportunities for family and community involvement and for students to give back to society through a variety of teaching strategies. Johnson receives Title I funding. The staff at Johnson lives by its mission statement: Our purpose is to inspire learning in a safe and caring environment by empowering individuals to become productive members of their community. Slogan—We Teach, We Care, We Learn.

### **MCCORMICK JUNIOR HIGH**

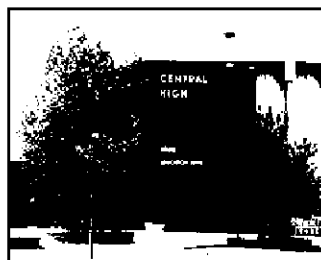
*6000 Education Drive—771-2650*



McCormick Middle School is a comprehensive, two-year school with an enrollment of approximately 700 seventh and eighth grade students. As we transition

into our first year as a true middle school, McCormick has incorporated several middle school philosophies including cores and advocacy in the past years. Each student is assigned to a core. These cores are made up of an English teacher, a math teacher, a science teacher and a social studies teacher. These teachers share the same 100 students and are able to make educational decisions and instructional choices as a team. The coring philosophy is based on the idea of creating smaller learning environments within the larger school setting. Each student is also assigned to a tutorial class. This class serves as our advocacy groups. Students have the opportunity to reflect on their grades and make goals, get organized, seek additional instruction, or receive academic intervention all under the guidance of a teacher adult advocate. Our school staff includes administrators, counselors, teachers, paraprofessionals, secretaries, custodians, a school nurse, and a school resource officer who are all dedicated and caring professionals who are working hard to ensure academic success for all of our students. Educational programs for the severe and profound as well as for honor students are provided at McCormick. Above all, the McCormick community values learning through shared responsibilities, meaningful relationships and high expectations.

## **HIGH SCHOOLS**



### **CENTRAL HIGH SCHOOL**

*5500 Education Drive—771-2680*

Central High School has a well-deserved reputation of high academic



achievement, championship athletic programs, and successful clubs and organizations. U.S. News & World Report has recognized Central High School as one of "America's Best High Schools." Central High School has an extensive offering of co-curricular activities that includes, but is not limited to, DECA, FBLA, FFA, FCCLA, speech and debate, SkillsUSA, and We the People.

These activities and others earn state, regional and national recognition on a consistent basis. Central is a comprehensive, four-year senior high school that offers a varied curriculum to its student body of approximately 1,200 students. Advanced Placement courses are available to students in English literature and English composition, French, Spanish, chemistry, physics, biology, environmental science, U.S. government, U.S. history, world history, human geography, macroeconomics, psychology, art, music theory, statistics, calculus AB and calculus BC. Central High School is currently the only high school in Wyoming to award students an AP Capstone diploma. Concurrent enrollment agreements with community colleges also exist that allow students to earn college credit while in high school in such areas as calculus, English composition, construction technology, auto body, drafting, health occupations and culinary arts. Central High is also home to the oldest Army JROTC core of cadets in a public high school west of the Mississippi. All students have extended learning opportunities through the Chief Morningstar Academy and extended-day classes. Central is proud of the faculty and students who work together to achieve academic performance that exceeds state norms on the AP and ACT exams.

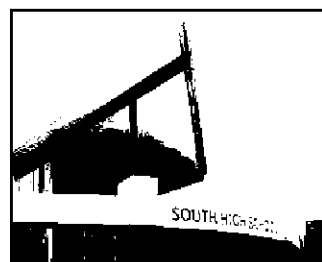
### **EAST HIGH SCHOOL**

*2800 E. Pershing—771-2663*



Cheyenne East High School is the proud home of 1,400 students. Our tradition resides in cultivating success through our diverse course offerings and extracurricular

activities. East High is accredited through the Wyoming Department of Education. We are one of the largest senior high schools in the state of Wyoming, serving grades nine through 12. East provides various educational opportunities including AP, AVID and International Baccalaureate courses. In addition, we serve students that require special learning needs that facilitates them gaining knowledge and skills that helps them be successful in school. The diversity of our students enriches our learning community. East High strives to prepare its students to take full advantage of their post-secondary opportunities by offering a rigorous curriculum presented by teachers who focus on student learning and assessment. School personnel examine data to evaluate and make decisions regarding student instruction and its effectiveness. An emphasis on teacher collaboration creates a common vision of the essential components of effective instruction for our faculty. This empowers teachers and students to maximize learning. Students' commitment to learning develops the skills, behaviors, and thinking that will prepare them to be successful for college and career opportunities. Family and community members are essential in meeting the needs of students and fostering success. Members of the East High faculty and administration have orchestrated agreements with various Wyoming community colleges so that students can earn college credits through dual and concurrent enrollment courses. These credits can be applied toward specific collegiate degrees, which allow students to jumpstart their post-high school academic careers. On average each school year, approximately 400 East High students capitalize on this opportunity. Students enrolled in our Healthcare and Vocational programs also have the opportunity to further their education or be hired in their area using the knowledge and skills they learned while at East.



### **SOUTH HIGH SCHOOL**

*1213 W. Allison Rd.—  
771-2410*

South High is Cheyenne's newest high school, opening its doors in 2009

and graduating the first class of proud Bison in 2013. This fantastic facility hosts top-of-the-line technology, a young and enthusiastic staff, and most importantly, marvelous students and families who are extraordinarily proud of our school and the ideals we represent. South High focuses our educational efforts on providing rigorous course offerings which include many Advanced Placement courses, college and career credit programs and a technical and career education department offering certifications that often lead to immediate jobs in high-paying professions in healthcare and construction. We highly value diversity and not only welcome students with high academic ambitions, but seek to enthusiastically serve those with extensive needs, including the severely disabled in our PALS program and English language learners. South High students have many opportunities to earn college credits through concurrent enrollment classes with local colleges. As part of our mission to ensure students' success, all our students get extra time and assistance built into the schedule through our unique program, "Extended Learning Opportunity." Not only is South passionate about providing a great place for students, we encourage and provide multiple opportunities for teachers to be the best and the brightest in Wyoming through professional development classes and workshops where they learn and implement teaching techniques to enrich our student's learning experiences. A significant number of our teachers are Nationally Board certified and many have earned special recognition (locally, statewide and nationally) for their teaching accomplishments. South High also boasts one of the strongest AVID programs in the region, providing many first-generation college-bound students with extra support, a proven college success curriculum, and assistance with all the processes necessary to be accepted to colleges and universities. We are also full of pride for our sports and activity programs, sponsoring national programs such as DECA, FBLA, FCCLA, FFA, NFL (Speech and Debate), Student Council, Skills USA and Pro-Start Culinary teams. South High athletes are highly competitive in all varsity athletics available throughout Wyoming. As an NCA accredited school, South High's mission is to be an innovative, student

centered community working to guarantee student learning. The staff and students work hard to create the best possible educational environment and ensure that when a student graduates from South High they are ready for the challenges they will face in the real world. Students attending South High are honored to be part of the district's South Triad, which includes Johnson Junior High and nine elementary schools.

### **TRIUMPH HIGH SCHOOL**

*1250 W. College Dr. — 771-2500*



Triumph High School is an alternative school of choice established in the mid-1970s that has operated at its current location, 1250 W. College Drive, since January of 2009. Enrollment is voluntary and is obtained through an application process. Students are oriented to the school through a course that teaches the Discovery curriculum and which includes social and emotional skills training consisting of and not limited to: working effectively within groups, anger management, effective communication, assertiveness training, conflict resolution, and problem solving. Discovery classes include community building experiences on both low and elevated ropes and a community service component.

Discovery class encompasses nine weeks and must be successfully passed at 70% (both written exams and demonstration of skills). It is a requirement to enter the main school culture. The Discovery Program includes multiple parent nights, which helps them to learn the knowledge and skills that are so important to their students' success and includes a fee that supports the Ropes training experiences.

Triumph features an adviser/ advisee program, multi-age classes, certification programs (Culinary Arts-Serve Safe, Child Care, and Hospitality Management

to name a few) and computerized (featuring Grad Point and or BYU correspondence) credit earning options through the Spartan Academy, which is open during the school day and from 2:50–4:30 p.m. Triumph High School operates on a quarterly, nine-week system for coursework and credit accrual whereby students have the opportunity to enroll in at least four blocked classes per quarter and may earn 2.0 or more credits per quarter. Regular school hours are from 7:45 a.m.–2:45 p.m. daily with additional homework help and other activities available throughout the week from 2:45–3:40 p.m. (a late bus is provided).

Triumph staff conduct Progress Conferences at the midpoint of each quarter. We pride ourselves in making things work for young adults by offering individualized schedules to accommodate special circumstances.

Interested parents and students should complete the application, accessed online, through the LCSD1 website, <http://triumph.laramie1.org/> and then participate in a commitment conference with our enrollment counselor in order to be enrolled in the Discovery Program. For further information please contact the school at 771-2500 or through the website contact feature.

### CHEYENNE VIRTUAL SCHOOL

2810 House Ave.,—771-2426



Laramie County School District 1's Cheyenne Virtual School (CVS) opened in the fall of 2020. CVS offers free, full-time, online learning to any LCSD1 student kindergarten– 12th

grade. We will educate students in an online setting using state of the art courses developed by Edgenuity. Our courses videos and content to help students' learning be both educational and fun! When transferring to the Cheyenne Virtual School, you can

be assured of a seamless transition to online learning within LCSD1. All learners—especially younger students— will require some at-home support from an adult providing frequent monitoring and hands-on assistance as needed. Our goal is to provide a personalized virtual experience by offering opportunities for students to work with local teachers, be included in activities/ athletics through their boundary school and have the opportunity for social activities with other LCSD1 online students. Students enrolled in CVS will work toward a LCSD1 diploma and will remain eligible for the Hathaway Scholarship.



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# District Initiatives

## Accreditation

Every five years, the Wyoming Department of Education (WDE) conducts a comprehensive on-site accreditation of the school district. In 2019–2020, Laramie County School District 1 went through this process with the WDE to examine all aspects of the district's educational system. This work included an extensive document review, interviews with stakeholders, and visits to individual schools. The district received high commendations through this process as well as suggestions for next steps within the system.

The team also reviewed the school improvement plans that each school develops and revises throughout each school year in response to changing needs. School improvement plans are developed based upon both State and Federal accountability measures and district areas of focus and priority. The action plans provide a detailed roadmap for achieving each of the district's goals.

## Strategic Planning

After the strategic plan was officially launched in April 2022, LCSD1 staff hit the ground running putting our plan into action. In the fall of 2022, 10 Strategy Teams were assembled comprised of representatives from the school district and community with expertise relevant to each strategic outcome. Those teams have been tasked with moving the strategic plan forward, building momentum around the work, exploring resourcing opportunities and creating a plan for monitoring progress along the way. They worked throughout December and January to track the work that is already underway, identify gaps, and articulate new strategies and action steps. All this effort is intended to support growth toward outcomes within the district's three focus areas of student readiness, community engagement and healthy environment. Superintendent Crespo has continued her efforts to engage meaningfully with district staff, students, parents, members of community organizations, business partners, post-secondary partners and others. The purpose of this outreach is to bring our community

For the years between on-site accreditation and review, the district provides detailed updates and artifacts highlighting continued efforts on all aspects of the district's functioning. The district continues to receive annual approval for these efforts from the WDE. The district's strategic plan guides and focuses all the schools' efforts to improve. The Superintendent, Board of Trustees and stakeholders have completed the lengthy process of updating the strategic plan. Stakeholders across the district and community have contributed to the needs assessment to guide the planning efforts. Internal committees are identifying action steps and ways to assess progress on each of these initiatives.



together in support of our students, and to find new ways for LCSD1 to support our community, with the goal of building a vibrant and engaging educational culture. This work will culminate in a new set of actionable strategies that will be carried forward by our dedicated staff starting in March 2023. We continue to welcome feedback and ideas from all LCSD1 employees, parents and community members. Information about the strategic plan, including data dashboards, can be found on the LCSD1 website.





<div> <div> <b>Student Readiness</b> </div> <div>                     Prepare students for their future through an engaging &amp; enduring education                 </div> </div>			<div> <div> <b>Healthy Environment</b> </div> <div>                     Provide a physically &amp; emotionally safe environment for all student, staff and stakeholders                 </div> </div>			<div> <div> <b>Community Engagement</b> </div> <div>                     Develop and nurture collaborative relationships with shared goals and responsibilities that promote the welfare &amp; vitality of LCSD                 </div> </div>		
District-Based Programming			Illuminating Pathways			Culture & Climate		
<ul style="list-style-type: none"> <li>Engaging &amp; Innovative Classrooms</li> <li>Prepared Graduates with Essential Life Skills</li> </ul>			<ul style="list-style-type: none"> <li>Tiered Learning System</li> <li>Streamlined Acceleration &amp; Enrichment Programming</li> <li>Supporting &amp; Celebrating Students</li> </ul>			<ul style="list-style-type: none"> <li>Innovative Programming for Career Development &amp; Preparation</li> <li>Prioritize Reading and Math Literacy Provide Innovation</li> <li>Culture Focused on Encouraging Student Growth &amp; Strengths</li> <li>Commitment to Developing Life Skills</li> </ul>		
<ul style="list-style-type: none"> <li>Integrated Student Support Framework &amp; Universal Implementation</li> <li>Dynamic Positive Behavior Programming</li> </ul>			<ul style="list-style-type: none"> <li>Cohesive Growth &amp; Leadership Opportunities Aligned to Strategic Plan</li> <li>Enhanced Capacity to Serve Every Student</li> </ul>			<ul style="list-style-type: none"> <li>Nationally Recognized for the Healthy Environment in Our District</li> <li>Welcomeing &amp; Service-Oriented Districtwide Atmosphere</li> <li>Authentic Celebrations of Staff &amp; Students</li> <li>High Expectations for Support &amp; Growth of People</li> <li>Preferred District for Students, Families &amp; Staff</li> </ul>		
<ul style="list-style-type: none"> <li>Vibrant Community-Supported Schools</li> <li>Comprehensive Community, Business &amp; Industry Partnerships</li> <li>Robust Volunteer System</li> </ul>			<ul style="list-style-type: none"> <li>Clearly Defined Student Milestones &amp; Support for All Stakeholders</li> <li>Integrated Supports for Families &amp; Community</li> </ul>			<ul style="list-style-type: none"> <li>Identifiable Branding, Marketing &amp; Communication Strategies</li> <li>Meaningful &amp; Coordinated Community Building Opportunities &amp; Events</li> <li>Community Pride in Our District</li> </ul>		

1-3 year timeline

3-5 year timeline





## Curriculum Development

In response to constant changes in adopted state standards at the state level, Laramie County School District 1 continues to refine curriculum in all content areas. Along with updated curriculum documents, LCSD1 continues to improve and revise the district assessment system that measures performance on these standards.

Curriculum has been prioritized to determine which state standards are most critical for students to know and be able to do. Likewise, proficiency scales have been built for each course to describe varying degrees of mastery for these state standards. For the last several years, district staff has updated and revised curriculum through the lens of standards- referenced grading. Additionally, our elementary schools utilize a districtwide process for standards-referenced reporting.

## Professional Learning Communities

PLCs provide a focus on learning for all students and create a collaborative culture in grade levels, departments, and schools.

Instructional staff work in groups to identify teaching strategies and model units using the recent curriculum work to guide instruction.

PLCs provide teachers a venue to work in teams, job-embedded professional development, and an opportunity to reduce variance across the district. PLC implementation has allowed teachers to move from independent practice into collaborative groups that focus on student learning and develop a shared responsibility for all.

# Testing and Accountability

At the direction of the Wyoming Legislature, the Wyoming Department of Education has developed an assessment plan to guide district and school accountability. WY-TOPP is the primary assessment used in grades three through 10. The assessment is administered in the late spring with interim tests given in the fall and winter to track progress toward the summative test. Teachers can administer WY-TOPP modular assessments to individual students as needed to track areas of student difficulty.

WY-TOPP results are used to measure district and school-level accountability as called for by the state accountability plan and U.S. Department of Education's Every Student Succeeds Act. Additionally, LCSD1 utilizes a universal screener and monitoring tool for students in kindergarten through sixth grade. This screener and progress monitoring assessment allows for identifying student proficiency, and needs for intervention and enrichment.

High schools are required to administer the WY-TOPP in grades nine and 10 and the ACT exam to all students in 11th grade. ACT is a measure of college and career readiness, and it is used as part of the criteria for the Hathaway Scholarship. The ACT assessment, provided by the state of Wyoming, assesses students in English, mathematics, reading, science and writing. Results are used as an accountability measure for high schools and to determine if a student is college and career ready.



LCSD1 | Cheyenne, WY

## WY-TOPP State Standards-Based Assessments

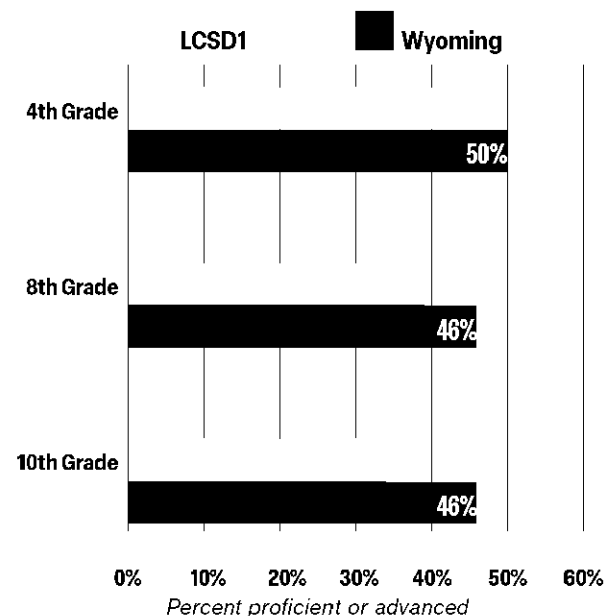
		Proficient or advanced in science	
		2021	2022
4th Grade	All students	43%	43%
	Hispanic	25%	27%
	American Indian/Alaska Native	N/A	33%
	Asian	N/A	75%
	Black	<=10%	10%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	51%	47%
	Two or more races	36%	45%
	Free/reduced lunch	26%	26%
	Individual Education Plan (IEP)	23%	18%
8th Grade	All students	42%	39%
	Hispanic	24%	28%
	American Indian/Alaska Native	18%	N/A
	Asian	29%	56%
	Black	13%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	47%	43%
	Two or more races	45%	43%
	Free/reduced lunch	26%	23%
	Individual Education Plan (IEP)	9%	12%
10th Grade	All students	48%	34%
	Hispanic	32%	21%
	American Indian/Alaska Native	<=20%	27%
	Asian	43%	33%
	Black	27%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	55%	39%
	Two or more races	37%	30%
	Free/reduced lunch	32%	23%
	Individual Education Plan (IEP)	9%	14%

\*Due to the COVID-19 pandemic, WY-TOPP was not administered in the Spring of 2022.

\*\*To protect individual student confidentiality, results are not reported for five or fewer students and performance percentages are capped at 5% and 95%.

\*\*\*The WY-TOPP science assessment is only administered to 4th, 8th and 10th graders.

## WY-TOPP 2021–2022 Proficient or Advanced in Science



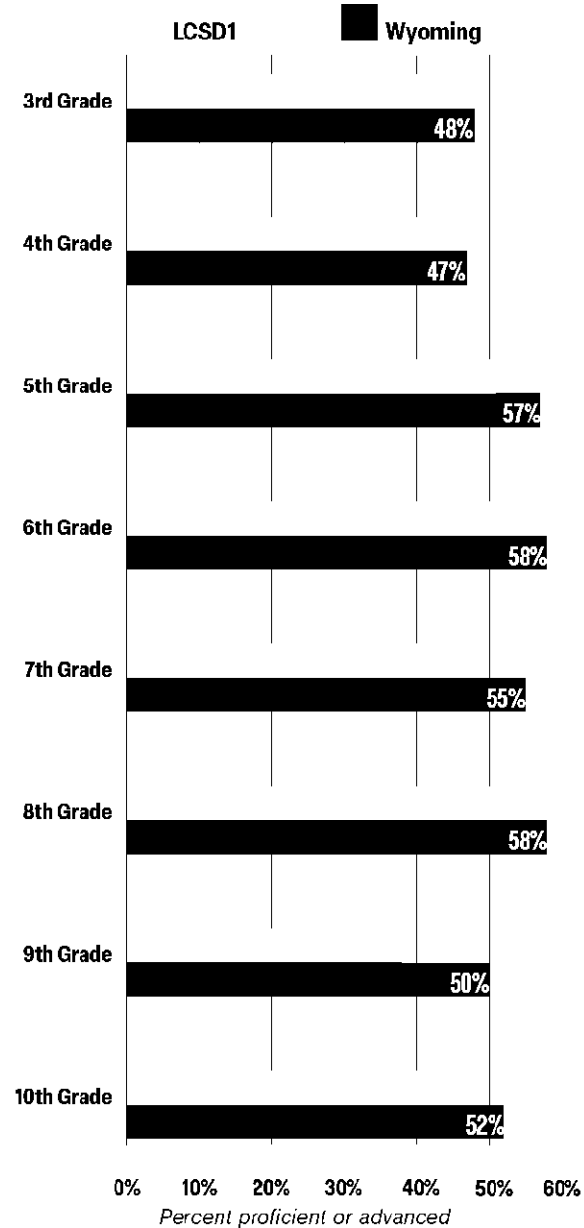
# Measuring Achievement

## WY-TOPP State Standards-Based Assessments

Proficient or advanced in English Language Arts		2021	2022
3rd Grade	All students	50%	44%
	Hispanic	26%	32%
	American Indian/Alaska Native	38%	33%
	Asian	69%	33%
	Black	46%	24%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	53%	47%
	Two or more races	54%	30%
	Free/reduced lunch	35%	28%
	Individual Education Plan (IEP)	20%	21%
4th Grade	All students	46%	42%
	Hispanic	32%	26%
	American Indian/Alaska Native	N/A	22%
	Asian	N/A	53%
	Black	21%	15%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	52%	46%
	Two or more races	43%	41%
	Free/reduced lunch	31%	24%
	Individual Education Plan (IEP)	23%	20%
5th Grade	All students	50%	51%
	Hispanic	36%	40%
	American Indian/Alaska Native	<=20%	N/A
	Asian	63%	>=30%
	Black	37%	13%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	55%	55%
	Two or more races	60%	49%
	Free/reduced lunch	29%	31%
	Individual Education Plan (IEP)	13%	23%
6th Grade	All students	60%	56%
	Hispanic	46%	42%
	American Indian/Alaska Native	67%	N/A
	Asian	67%	60%
	Black	55%	46%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	64%	62%
	Two or more races	66%	62%
	Free/reduced lunch	43%	36%
	Individual Education Plan (IEP)	17%	21%
7th Grade	All students	48%	47%
	Hispanic	34%	33%
	American Indian/Alaska Native	N/A	67%
	Asian	>=80%	78%
	Black	35%	22%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	53%	52%
	Two or more races	47%	46%
	Free/reduced lunch	31%	25%
	Individual Education Plan (IEP)	13%	12%
8th Grade	All students	56%	52%
	Hispanic	35%	39%
	American Indian/Alaska Native	58%	N/A
	Asian	29%	78%
	Black	50%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	61%	57%
	Two or more races	60%	51%
	Free/reduced lunch	40%	35%
	Individual Education Plan (IEP)	14%	15%
9th Grade	All students	36%	38%
	Hispanic	24%	22%
	American Indian/Alaska Native	20%	29%
	Asian	62%	43%
	Black	14%	20%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	41%	43%
	Two or more races	39%	46%
	Free/reduced lunch	24%	22%
	Individual Education Plan (IEP)	7%	6%

		2021	2022
10th Grade	All students	42%	45%
	Hispanic	24%	29%
	American Indian/Alaska Native	<=20%	27%
	Asian	29%	62%
	Black	32%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	48%	51%
	Two or more races	51%	45%
	Free/reduced lunch	26%	34%
	Individual Education Plan (IEP)	7%	17%

## WY-TOPP 2021–2022 Proficient or Advanced in English Language Arts





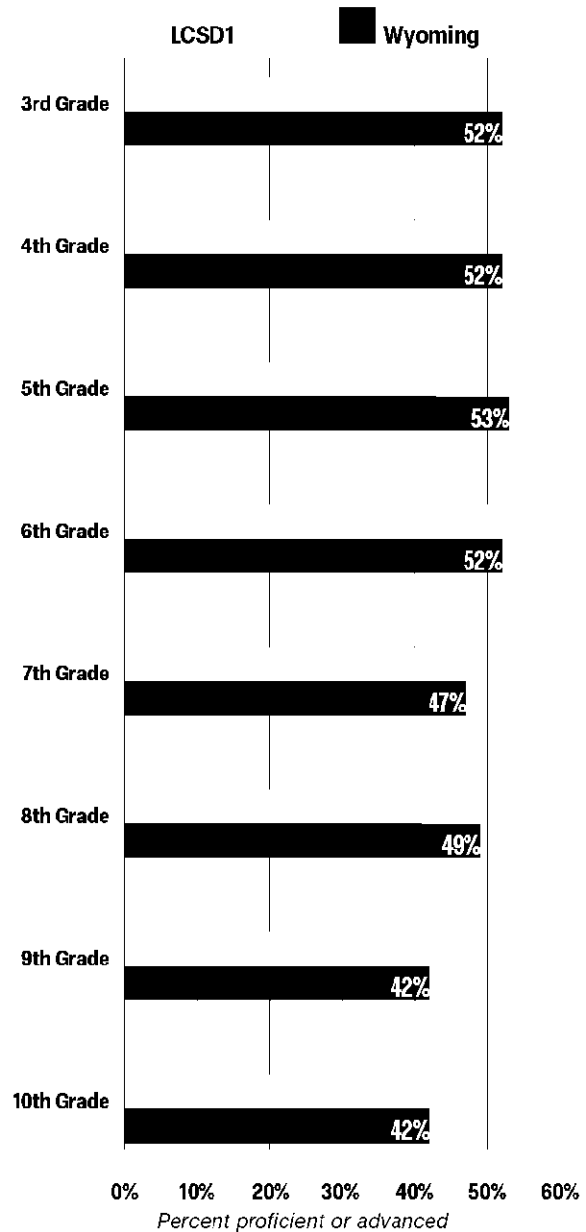
# Measuring Achievement

## WY-TOPP State Standards-Based Assessments

Proficient or advanced in math		2021	2022
3rd Grade	All students	41%	42%
	Hispanic	21%	32%
	American Indian/Alaska Native	25%	<=20%
	Asian	46%	67%
	Black	29%	19%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	45%	45%
	Two or more races	43%	41%
	Free/reduced lunch	27%	24%
	Individual Education Plan (IEP)	20%	20%
4th Grade	All students	42%	44%
	Hispanic	27%	29%
	American Indian/Alaska Native	N/A	22%
	Asian	N/A	75%
	Black	14%	20%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	48%	47%
	Two or more races	32%	43%
	Free/reduced lunch	27%	25%
	Individual Education Plan (IEP)	20%	17%
5th Grade	All students	41%	43%
	Hispanic	26%	31%
	American Indian/Alaska Native	<=20%	N/A
	Asian	50%	67%
	Black	23%	13%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	47%	50%
	Two or more races	49%	29%
	Free/reduced lunch	23%	27%
	Individual Education Plan (IEP)	11%	20%
6th Grade	All students	49%	51%
	Hispanic	32%	37%
	American Indian/Alaska Native	33%	N/A
	Asian	78%	50%
	Black	55%	33%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	54%	57%
	Two or more races	47%	53%
	Free/reduced lunch	32%	31%
	Individual Education Plan (IEP)	14%	19%
7th Grade	All students	42%	42%
	Hispanic	29%	23%
	American Indian/Alaska Native	N/A	50%
	Asian	>=80%	60%
	Black	13%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	47%	49%
	Two or more races	43%	46%
	Free/reduced lunch	24%	19%
	Individual Education Plan (IEP)	11%	9%
8th Grade	All students	45%	41%
	Hispanic	25%	28%
	American Indian/Alaska Native	27%	N/A
	Asian	29%	56%
	Black	25%	22%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	50%	47%
	Two or more races	48%	43%
	Free/reduced lunch	27%	23%
	Individual Education Plan (IEP)	10%	9%
9th Grade	All students	35%	34%
	Hispanic	22%	19%
	American Indian/Alaska Native	30%	21%
	Asian	54%	57%
	Black	11%	28%
	Native Hawaiian/Pacific Islander	N/A	N/A
	White	40%	39%
	Two or more races	29%	33%
	Free/reduced lunch	23%	19%
	Individual Education Plan (IEP)	8%	7%

	2021	2022
10th Grade		
All students	37%	34%
Hispanic	22%	18%
American Indian/Alaska Native	<=20%	36%
Asian	50%	38%
Black	18%	10%
Native Hawaiian/Pacific Islander	N/A	N/A
White	43%	40%
Two or more races	40%	33%
Free/reduced lunch	22%	18%
Individual Education Plan (IEP)	<=5%	10%

## WY-TOPP 2021–2022 Proficient or Advanced in Math



# Teaching and Learning

All district efforts are systemically directed to ensure we meet the goals of our schools and district. To keep students on track for graduation, LCSD1 notifies those who have a deficiency so they can correct it with options such as summer school, extended-day, correspondence courses, credit recovery labs, and the district CAP (Comprehensive Academic Preparation) program. These support programs help enable students to graduate with their class.

## Graduation Requirements

Mastery of student performance standards is prescribed for the following:

**Common Core of Knowledge**—Reading/language arts, social studies, mathematics, science, fine and performing arts, physical education, health and safety, humanities, career/vocational education, world cultures and languages, government and civics including state and federal government, and computer science.

**Common Core of Skills**—Problem solving, interpersonal communications, computational thinking and computer applications, critical thinking, creativity, life skills including personal and financial management skills.

## Graduation Requirements

- Four credits in English
- Three credits in science
- Four credits in mathematics
- Three credits in social studies (must consist of one credit in U.S. history, one credit in U.S. government and one credit in world history or world geography)
- One credit in physical education (ROTC may be taken in place of the physical education requirement; however it will not meet the proficiency.)
- One credit in health education

- Remaining 11 credits in elective subjects
- Satisfactory completion of the 27 Carnegie unit credits of high school credit-bearing courses
- Students taking high school equivalent courses in math and world language may earn high school credit prior to ninth grade.

## Hathaway Scholarship Program

In 2006, the State of Wyoming established a generous scholarship program in the name of former Wyoming Gov. Stan Hathaway that rewards eligible Wyoming students with scholarship money to attend the University of Wyoming or a Wyoming community college. The program provides merit- and need-based awards to eligible students. The scholarships are designed to provide an incentive for students to prepare for and pursue post-secondary education within Wyoming at any of the following institutions—Casper College, Central Wyoming College, Eastern Wyoming College, Laramie County Community College, Northwest College, Sheridan College, Western Wyoming Community College and the University of Wyoming.

Detailed eligibility and course information is available by calling the Wyoming Department of Education at 777-8979, visiting their website at: <https://edu.wyoming.gov/for-parents-students/hathaway-scholarship-information/> or contacting your high school guidance counselor.



# Federal Programs



Every student in Laramie County School District 1 benefits to some extent from federal programs. The benefits range from lower class size to up-to-date equipment in the classroom and teachers trained in the latest instructional techniques. The district receives money from federal sources for a variety of programs and services. Some of the larger grants are as follows:

**Title I**—The oldest federal program included with the ESEA of 1965 was re-authorized on Jan. 8, 2002, as No Child Left Behind, Public Law 107-110. Part A of Title I, designed to help disadvantaged children meet challenging content and student performance standards, provides financial assistance to districts based on the number of children from low-income families. The following schools currently receive supplemental support from Title I funding: Afflerbach, Alta Vista, Arp, Baggs, Cole, Fairview, Goins,

Hebard, Henderson, Lebhart, Rossman and Sunrise elementary schools as well as Johnson Junior High.

**Title II A**—This state formula grant program includes the 1994 IASA

Eisenhower Professional

Development State Grants and focuses on preparing, training and recruiting high-quality teachers and principals.

**Title ID**—This program provides the district with funding to help provide services to neglected and delinquent students.

**Title III**—The English Language Acquisition program is intended to ensure that limited English proficient (LEP) students develop English proficiency and meet the same academic content and achievement standards as other students.

**Title IV Part A**—The Elementary and Secondary Education Act of 1965, as authorized by the Every Student Succeeds Act (ESSA) of 2015, established Title IV, Part A, the Student Support and Academic Enrichment Grant Program (SSAE). The overarching goal of Title IV, Part A, is to increase the capacity of state education agencies, local education agencies, campuses and

communities to meet the following three goals:

1. Provide all students access to a well-rounded education
2. Improve academic outcomes by maintaining safe and healthy students
3. Improve the use of technology to advance student academic achievement

**Perkins**—The Carl D. Perkins Vocational and Technical Education Grant funds programs to assist students in the attainment of challenging state-established academic, vocational and technical skill proficiencies.

**IDEA—Part B Flow Through**—This program provides special education funding to districts aimed at students with disabilities, ages 3 to 21. IDEA funds are used to pay the excess costs of providing special education and related services to students with disabilities.

**IDEA—Part B 619 Pre-school**—This program also provides special education funding to districts aimed at the identification and transition of preschool-aged children.

**McKinney-Vento**—This program also provides funding to districts to provide educational support for students and families in transitional living situations (homeless).

# Student Services

## Special Services Department Mission—

In support of the mission of Laramie County School District 1, the mission of the Special Services Department is to guarantee specialized instruction, maximized student learning and a variety of educational opportunities to students with Individualized Education Programs (IEPs).

## Department Vision—

Laramie County School District 1 Special Services Department will close the gap between current educational performance and proficient achievement by maximizing individual potential.

## Percentage of students with IDEA disability

	October 2020		October 2021		October 2022	
	State	District	State	District	State	District
<b>% of students with disabilities</b>	14.3%	13.3%	14.7%	13.7%	15.2%	14.7%
<b>Top five primary disability categories</b>						
<b>Learning disability</b>	4.5%	3.6%	4.7%	3.8%	4.9%	4.3%
<b>Speech/language impairment</b>	4.0%	4.2%	4.0%	4.1%	4.2%	4.3%
<b>Other health impairment</b>	2.3%	2.2%	2.4%	2.5%	2.5%	2.6%
<b>Emotional disability</b>	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%
<b>Autism spectrum disorder</b>	1.0%	1.2%	1.1%	1.2%	1.2%	1.4%

## Core Beliefs

### High Expectations

We believe students with disabilities can meet or exceed district expectations.

### Shared Responsibility

We believe the measure of success must be based on the learning of all students. We believe everybody who interacts with students has the shared responsibility to positively impact their lives.

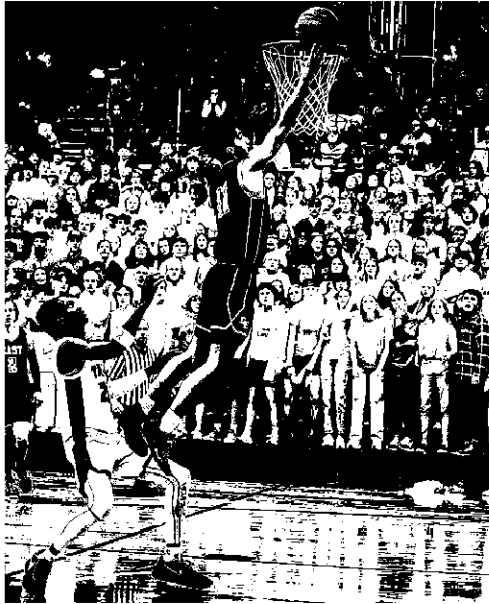
### Maximizing Learning Opportunities

We believe in results-oriented instruction focused on continuous learning for all students and staff. We believe the learning of all students will be maximized by making data-driven decisions.

### Human Connection

We believe in developing positive relationships with every student, parent, staff and member of the community. We believe in treating everyone with dignity and mutual respect. We believe in modeling what we expect from others.

# Activities



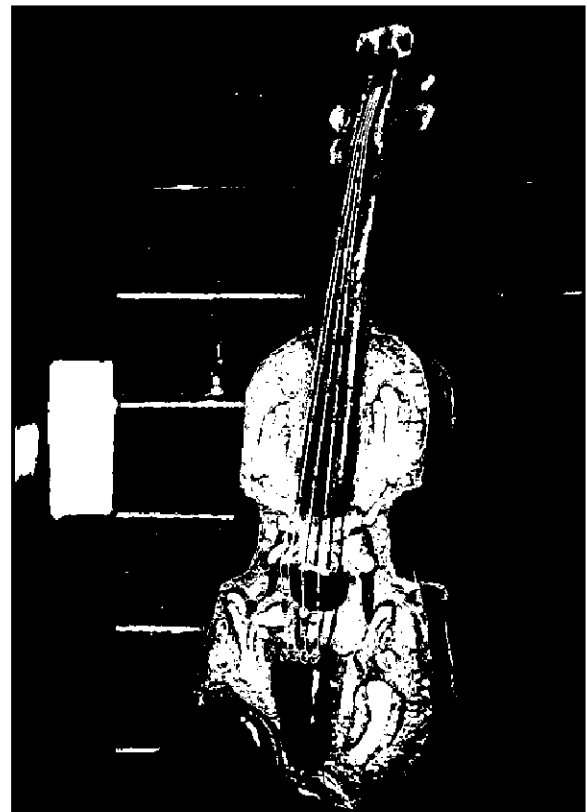
Wyoming High School Activities Association (WHSAA) members believe interscholastic activities programs are essential to the education of youth and therefore are an integral part of the school curriculum. The inherent values of activity programs are apparent to all involved. Participation provides the opportunity to build strong minds and bodies, fosters a cooperative spirit and sportsmanship, creates poise and confidence, and teaches discipline and the self-satisfaction of accomplishing goals.

At the same time, WHSAA and LCSD1 recognize that while interscholastic programs play an important role in the education process, activities should not overshadow the emphasis placed on classroom work, as the two work together for the benefit of students. Thus, LCSD1 promotes activities to engage students and help reach the district's goal of increasing the percentage of students who graduate each year.

Athletic activities for the 2022–2023 school year included basketball, volleyball, track, wrestling and swimming for seventh- through 12th-graders; and soccer, tennis, cross country, girls softball, golf, weight training and cheerleading for ninth- through 12th-graders. The WHSAA approved girls wrestling for the 2022-2023 school year and LCSD1 fielded teams at Central, East and South high schools for the inaugural season.

Fine arts activities include band, marching band, vocal music, orchestra groups, and art and drama clubs. Academic activities include debate, forensics, journalism, science fair or olympiad, math and chemistry olympiads, spelling and geography bees, world language clubs and community service groups. High school clubs also include DECA, SkillsUSA, FCCLA, FFA and FBLA, to name a few.

LCSD1 students are typically regional, state and/or national qualifiers and/or champions in many of these competitions. Activities in LCSD1 are identified as co-curricular and intra-curricular, emphasizing that they are an essential part of the school's total mission. Co-curricular/intra-curricular pursuits should support the goal of teaching students to be responsible, fulfilled human beings and provide them with opportunities that develop character, leadership, and critical thinking skills. Data shows students who are involved in these activities perform at higher levels in the classroom.



# Resources and Support Systems

## EMPLOYEES

Laramie County School District 1 strives to hire the most qualified employees in all areas who will perform to the best of their abilities, be ethical and be results-driven.

The district has 2,333 FTE (full-time equivalent) staff.

This includes:

- Certified Teachers—1,029
- Certified Instructional Support Staff for Students—294
- Certified Instructional Support Staff for Teachers—38
- Administrators (School and Central Office Staff)—78
- Instruction and Instructional Support (Classified Staff)—400
- Other General Support (Classified Staff)—495
- Substitute teachers—322 (not included in the FTE count)

### Employee Unit Organization

Units are as follows: CTEA Teachers/Certified staff, Technical and Support Services, Paraeducators, Custodial Services, Transportation, Nutrition Services, and Supervisors/Kitchen Managers and Administrators.

During the 2021–2022 school year, the district employed 561 elementary teachers and 458 secondary teachers. Included in the certified staff, there are 367 special education and instructional support specialists, which included resource room teachers, social workers, nurses, counselors, speech language pathologists, occupational therapists and three physical therapists. Of the certified staff, 814 have master's degrees; 26 of whom also have doctorates, and 38 have national board certification.

The Technical and Support Services unit members include executive secretaries, classified employees, clerical employees, facility technicians, warehouse employees, graphics employees, mechanics/upholsters, mailroom and grounds employees.

Paraeducators are classified instructional support staff.



The Custodial Unit includes all custodians and head custodians who provide services to all LCSD1 facilities.

The Transportation Unit members include bus drivers, dispatchers and transportation assistants.

Nutrition Services unit includes all food service staff (kitchen cooks, cashiers, etc.).

The Administration Unit members include the superintendent, assistant superintendents, directors, principals, associate and assistant principals, curriculum coordinators, program administrators, psychologists / psychometrists / psychological technicians, kitchen managers and supervisors. Our administration unit has 13 doctorate degrees and 126 master's degrees.

### Professional Development

All district employees received a variety of professional development opportunities throughout the school year.

### Employee Recognition

In 2022, LCSD1 honored 100 employees for their dedication to the district. Last year, 29 employees retired from the district with up to 40 years of service. Of those honored as long-term employees, one was recognized for 35 years of service, eight for 30 years, 17 for 25 years and 45 for 20 years.

## **SUPPORT OPERATIONS**

### **Bus Transportation**

Bus drivers transport students on a variety of rural and urban routes with much of the fleet being used from 6–9 a.m. for the morning routes and 2–5 p.m. for afternoon routes. Most students are transported to and from community stops. Many special needs routes utilize specialized equipment and provide door-to-door transportation.

Transportation assistants (TAs) are provided on all

dedicated special needs routes or as indicated in the students' individualized transportation plan. Transportation is also provided during the middle of the day, as well as for late-day activities. In addition, students are transported for field and activity trips, both in and out of the district.

All school districts throughout Wyoming assist one another

in cases of mechanical breakdowns with the maintenance or replacement of activity buses to support out-of-town activity trips. Transportation administrators and/or supervisors throughout the state are always available by phone when such a need arises.

The top priority for our bus drivers and TAs is the safety and well-being of our students. New drivers and TAs take part in a training program that is one of the best in the region. Our 100+ hour comprehensive training package results in each driver obtaining a commercial driver's license with all the



necessary endorsements. In addition, drivers are instructed in defensive driving, special needs, bullying, student management and several other subjects. All transportation employees are certified in first aid/CPR as well. Drivers and TAs receive an additional 48 hours of in-service training every school year to reinforce the initial training.

Bus drivers and TAs are usually the first school personnel most students see in the morning and the last ones they see in the afternoon. We take pride in knowing that we provide them with the safest form of transportation possible and ensuring they arrive at school eager to learn.

### **Nutrition Services**

Nutrition Services supports education by providing students with nutritious meals to fuel their bodies and minds. Breakfast is offered daily at all sites except Miller, Clawson and Willadsen. Free Universal Breakfast is offered

at eight schools. The Fresh Fruit and Vegetable Program is offered at 20 elementary schools. Free suppers are offered at John-son Junior High, South High School, Afflerbach, Alta Vista, Arp, Cole, Henderson, Sunrise and Rossman.

All breakfast and lunch meals were served for free in the 2020–2021 school year. We continued serving meals to the Cheyenne Virtual School using a drive-up delivery model with each bag containing a breakfast and a lunch through the school year. Meals were served through the mobile feeding model during the summer for the community and students enrolled in summer school. The Nutrition Services website is always available to offer one convenient place for completing free and reduced applications, making payments to students' accounts, monthly menus, nutrition information, food allergy information and special diet request forms.

## **TECHNOLOGY**

LCSD1's Department of Technology (DOT) exists to provide technology systems, strategic planning, training and support resources for the LCSD1 community to guarantee student learning. The dedicated staff within DOT design, implement and support technology services to meet the needs of the district. These services support communications, staff and student safety, cybersecurity, delivery of instruction and data privacy.

School and district operations require a complex IT service matrix with more than 17,000 network user accounts and nearly 30,000 network-connected devices across the district's 1,592 square miles (about the area of Rhode Island). Additionally, there are over 50,000 user accounts to many services including online grades, online attendance, rapid notification systems and online teacher classroom resources. Instructional Coaches support the embedded use of IT services both in the classroom and by district support services. DOT continues to focus on providing clean, easily accessible data and supporting a culture for quality data.

During the 2020–2021 school year, DOT's primary focus was implementing a 1:1 device program utilizing Apple iPad. Every student in the district is now assigned their own device for use in the classroom and, if necessary, to support remote learning. Our technology integration staff emphasized training and support for students and staff on their new devices. This emphasis drove the use of quality instructional plans enhanced by utilizing technology in the classroom.

Privacy and cybersecurity continue to be a priority in the wake of school districts becoming targets of cyber criminals and the resulting threats against district resources. We have committed a large number of resources to improving our security posture through assessing risk factors and implementing systems to mitigate those risks.

DOT includes the following areas:

**Field Services:** Provides network infrastructure, telephone, computer, printer, security camera, and other peripheral system design, implementation, and support. Network security is a critical component provided by Field Services during this school year. This group ensures successful operations of a complex K–12 technology and communications system.

**Information Systems:** Manages the district data ecosystems including student information and enterprise resource systems. Facilitates integrations and data exchanges across the district and with other State and Federal agencies. Data privacy and security is a key component of their operation and services. Information Systems also supports and manages our website, employee intranet, Canvas (Learning Management System) and notification services.

**Technology Integration:** Provides resources to integrate district technology into educational and support operations. The team works with instructional coaches and teachers to support the integration of district technology and 21st century learning skills by our teachers. They work with district staff to learn new systems and make the best use of district technology services in a safe and secure environment.

**Project Management Services:** Project Management Services aids in implementing new security, transportation, human resources and technology initiatives.

**Service Desk:** Provides a single point of access for technology service utilizing ITIL best practices. A team dedicated to quality customer service follows up on all requests. The service desk enters and tracks about 35,000 requests per year and resolves about 30% of those requests without escalating them beyond the service desk.

**Multimedia Services:** Provides audio and visual design, installation and support. They install and support Smartboards, projectors, interactive/non-interactive flat panel displays, digital signage systems and classroom sound reinforcement systems. Multimedia provides service and repair for clock/bell and intercom systems, emergency and two-way radios, laminators, document cameras and auditorium/gym A/V systems. In addition, they provide special event system setups and support, an equipment loan service, and audiovisual installation and support for shared meeting areas.





# Stakeholder Communication & Relationships

## PARENT INVOLVEMENT

The district offers several forums to unite parents, schools, students and the community. These forums promote communication and joint problem solving as well as ensure academic success for all children.

- District Parent Advisory Committee—At least two parent representatives from each school are nominated and meet monthly with the superintendent of schools and other senior leaders. The building representatives then carry the information back to the parent organization at each of the schools. Committee members were involved in various issues and made significant recommendations and contributions to LCSD1.
- The Parent Engagement & Educational Partnerships with Schools (PEEPS) program employs two family engagement facilitators who are committed to supporting families throughout their journey at LCSD1. These facilitators offer support and skills to parents and guardians through parent education, resource locating and partnering with schools to maximize student success.
- Parents were surveyed during the summer and fall of 2021 regarding a multitude of topics including how the district should utilize federal COVID-19 funds.
- Feedback was gathered during Superintendent Dr. Margaret Crespo's first 100 days and through strategic plan surveys.
- During the fall of 2021, kindergarten through eighth grade students took the Olweus Bully Proofing survey.

### **Other Opportunities for Involvement**

**Open Houses**—At the beginning of the school year, schools typically hold open houses for families and students.

**Parent/Teacher Groups**—Most schools have parent/teacher organizations/associations (PTO/PTA). Others have less formal groups that support specific extracurricular activities.

**Parents on Committees**—Parents are invited to participate in the following committees: district parent advisory committee, building collaborative decision-making team, district and building school improvement teams, district standards and curriculum committees (in each content area),



district calendar and the school steering team.

**Communication**—Districtwide student / parent handbooks are provided to every elementary, junior and senior high family. The objective is to provide accurate and consistent information to all students, parents and guardians.

Each school has a newsletter and many of these publications are online. Although content varies, newsletters are an additional source of information about activities/events, schedules, student and staff achievements and general school news.

Since launching the district Facebook page during the fall of 2012, the number of stakeholders who follow the page has increased to more than 8,600. LCSD1's website also continues to provide a wide variety of features including school pictures, calendars, school updates and more. In 2016, the district started a Twitter feed providing yet another way to get information to the community. In the fall of 2018, LCSD1 began broadcasting Board of Trustees meetings on the district's YouTube Channel. These meetings are also livestreamed to the public via Zoom.

The districtwide newspaper—Public Schools' Chronicle—is published five times a year and bulk-mailed to every home and business in the Cheyenne area. The publication provides community stakeholders a window into the classroom and contains information on issues impacting parents and the community.

## **COMMUNITY PARTNERS**

### **Adopt-A-School**

The Adopt-A-School program began in Cheyenne in 1988 as a cooperative effort between Laramie County School District 1 and the Greater Cheyenne Chamber of Commerce Education Committee. In 2020–2021 there were more than 100 school and classroom adoptions by companies. The program promotes relationship building and community support for education by developing links among schools, businesses and public agencies in addition to providing expanded educational opportunities for students.

Adopt-A-School partnerships are sustained relationships designed to match the resources of professionals with LCSD1 schools so they may collaborate successfully on specific projects identified by the schools. In addition, partnerships should present students and teachers with a realistic view of the business world and supplement classroom studies with relevant learning experiences in business, industry and government. At the same time, partnerships should help business and community leaders better understand the local educational system.

Each partnership is a creative, collaborative effort. The program is administered by schools and the LCSD1 Community Relations office.

### **Operation Back-to-School**

Operation Back-to-School is a Cheyenne community project coordinated by LCSD1, F.E. Warren Air Force Base and Needs Inc. The program provides basic school supplies to begin the school year.



Generous donations and grants enable the organization to provide supplies throughout the school year and serve all segments of the population including elementary, junior high, high school and college-bound students. In August 2021, hundreds of students and families were helped.

### **Service Clubs**

Local service organizations such as Rotary, Kiwanis and the Lions clubs work in conjunction with LCSD1 in a variety of capacities. These dedicated volunteers provide everything from teacher recognition programs to book donations and mentor reading programs.

### **Cheyenne Schools Foundation**

The Cheyenne Schools Foundation (CSF) is a nonprofit, tax-exempt Wyoming corporation. Its mission is to engage community interest and support for enhanced academic, personal and vocational opportunities for LCSD1 students beyond the capacity of the local school district budget.

Each year, the grant program provides “Excellence in Education” grants of up to \$3,000 for innovative districtwide/schoolwide projects that benefit large groups of students. In addition, “Student Enrichment” grants of up to \$1,000 are awarded to teachers for innovative classroom projects that address student needs.

CSF’s grant program is designed to have a lasting effect on the community by encouraging involvement and enriching the quality of LCSD1’s educational services. All board members are volunteers.

Funds are raised at the annual walk/run, through the LCSD1 employee payroll deduction program, and through community and business donations.

During the fall of 2021, six “Excellence in Education” grants and eight “Student Enrichment” grants for a total of \$20,082 were awarded to teachers in 10 schools.

## GLOSSARY OF TERMS

### -A-

#### **Abatements**

A complete or partial reduction or cancellation of levy imposed by a government.

#### **Account**

A summarized detail record used to reflect all increases and decreases in a particular asset or any other type of asset, liability, fund equity, revenue, or expense.

#### **Accounts Payable**

Funds that the District owes to its creditors for goods received or services performed.

#### **Accounts Receivable**

Funds that the District expects to receive for services rendered to the public.

#### **Accrual Basis**

A method of accounting which each transaction is recognized when it occurs, regardless of the timing of the related cash flows.

#### **Ad valorem Taxes**

Taxes that are levied on the assessed valuation of real and personal property located within the boundaries of the District.

#### **Allocations**

Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

#### **Annual Comprehensive Financial Report (ACFR)**

This is the official annual report of the District, which is published within six months of the close of the fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles and audited by a firm of licensed certified public accountants.

#### **Appropriation**

A resolution approved by the Board of Trustees to budget a specific amount of money and giving authorization to make expenditures and incur obligations for specific purposes.

#### **Assessed Valuation**

Property taxes are paid on the basis of a property's assessed valuation. A valuation is set upon real

estate or other property by a government as a basis for levying taxes.

#### **Assets**

Resources owned or held by the District which have a monetary value.

#### **At-Risk Funding**

Model At-risk counts are comprised of an unduplicated count of students within a school who are eligible for participation in the free and reduced price lunch program under the National School Lunch Program (FRL), identified as limited English proficiency in accordance with rules and regulations of the WDE, or who are mobile students enrolled in grades six (6) through twelve (12). Students who are identified as EL, FRL, or mobile are not necessarily the at-risk students to be served. Rather, the count of these students represents a proxy for the number of struggling or at-risk students in a school. At-risk proxy counts are updated each year using school district enrollment data.

### -B-

#### **Balance Sheet**

A simple financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

#### **Balanced Budget**

A budget that totals the planned revenues and other monies available equal to or exceeding the total planned expenditures.

#### **Board Policy**

Guidelines adopted by the Board of Trustees which manage the daily school operations.

#### **Budget Deficit**

The excess of expenditures over revenues during an accounting period.

### -C-

#### **Capital Construction Fund**

The Capital Construction Fund is a governmental fund that must be used to account for projects financed through the State of Wyoming State Construction Department, proceeds from bond

issues or for capital projects otherwise mandated to be accounted for in this fund.

#### **Capital Outlay**

An expenditure, which results in the acquisitions of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. Examples of this type of expenditure would be expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or the purchase or replacement of equipment.

#### **Carryover Encumbrance**

Obligations in the form of an approved purchase order or contract that are carried over or forward from the previous year for the current year spending.

#### **Cash Basis**

A basis of accounting under which transactions are recognized only when cash changes hands. The WDE requires all fiscal data to be reported using the cash basis.

#### **Chart of Accounts (COA)**

A list of accounting codes systematically arranged that characterize transactions throughout the District's financial system.

#### **Charter School**

A type of school is a public school operated independently of the local school board. Charter schools may have different authorizers through the Board of Trustees or the State Land and Investment Board (SLIB).

#### **Commodities**

Food items which are donated by the United States Department of Agriculture (USDA) for use in Child Nutrition Programs.

#### **Compensation**

Salary and benefits provided by the District. Most compensation is negotiated with recognized bargaining units.

## **-D-**

#### **Debt Service**

The Debt Service Fund accumulates the resources for the planned retirement of general long-term debt (including contractual obligations) and related costs and is funded from annual tax revenue. LCSD1

does not carry any bonded debt, and therefore does not currently operate a debt service fund.

#### **Depreciation**

A systematic allocation of the cost basis of an asset to expense over the accounting periods making up its useful life.

## **-E-**

#### **Employee Benefits**

Compensation, in addition to regular salary, provided to an employee. Included with such benefits may be health insurance, life insurance, leave, and retirement.

#### **Employee Retention Trust Fund**

The Employee Retention Trust Fund is a qualified trust that accounts for the funding of a single employer defined benefit postemployment plan administered by the District for the benefit of qualifying school district employees and related expense.

#### **Encumbrances**

Money committed for the payment of goods and services through purchase orders or contracts, but not yet paid for. Encumbrances cease when they are paid and canceled.

#### **English Language Learner (ELL)**

Students in kindergarten and grades one through 12 whose primary language is not English.

#### **Enrollment**

A snapshot count of distinct students enrolled on October 1<sup>st</sup> within the fiscal year.

#### **Enterprise Fund**

A Fund to account for operations that are financed and operated in a manner similar to private business enterprises financed primarily through user charges.

#### **Entitlement Payment**

Once a district's guarantee is established, that funding level is compared to the district's available local revenue sources. If a district's local revenues turn out to be less than its guarantee, the state of Wyoming makes up the difference through a series of entitlement payments distributed to the district throughout the school year.

#### **Expenditures**

Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

Expenditures are decreases in the net financial resources.

## **-F-**

### **Fiduciary Funds**

An asset account held in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds.

### **Fiscal Year**

A twelve-month accounting period of time. All Wyoming school districts observe a fiscal year that begins July 1 and ends June 30.

### **Fixed Assets**

A fixed asset is any tangible property with an estimated life of more than one year, and costs \$5,000 or more (e.g. land, buildings, machinery, furniture, and other equipment that the District intends to hold or continue in use over a long period of time.)

### **Free or Reduced Lunch (FRL)**

Guidelines established by the Federal Government that compare the household's size to its income for qualification for free or reduced meals.

### **Full Time Equivalency (FTE)**

A measure of quantified, standardized employee workload. A calculated FTE of 1.0 means that an employee is a full-time worker, while an FTE of 0.5 indicates that the worker is half-time.

### **Fund**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **Fund Balance**

The difference between the governmental fund assets (revenue) and the liabilities (expenditures).

### **Fund Categories**

Three types of fund categories exist in governmental accounting: governmental funds, proprietary funds, and fiduciary funds.

### **Fund Types**

Major types of funds are Governmental funds: General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. Proprietary Funds: Enterprise Funds and Internal Service Funds. Fiduciary Funds: Trust and Agency Funds.

### **Funding Model**

The Education Resource Block Grant Model provides a guaranteed level of funding to every Wyoming public school district. This "guarantee" is essentially a block grant and is based on a number of factors, the most important of which is the number of students enrolled in the district in the prior year as reported through ADM.

## **-G-**

### **General Fund**

Fund to account for all financial resources except those required to be accounted for in another fund. This fund provides for the basic day-to-day operational costs of the District.

### **Generally Accepted Accounting Principles (GAAP)**

An established set of rules, procedures, and conventions that are developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

### **Government Finance Officer Association (GFOA)**

An organization of government finance officers whose mission is to enhance and promote the professional management of government financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

### **Governmental Accounting Standards Board (GASB)**

GASB was established as a branch to the Financial Accounting Foundation to promulgate the standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

### **Governmental Fund**

A government fund in which most governmental functions typically are financed. The acquisition, use, and balance of the government's expendable financial resources and the related current liabilities

except those accounted for in proprietary funds are accounted for through governmental funds.

#### **Grant**

A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist and is generally solicited through a process of written documentation.

### **-H-**

#### **Health Incentive Trust Fund**

The Health Incentive Trust Fund is a qualified trust that accounts for the funding of a single employer defined benefit postemployment healthcare plan administered by the District for the benefit of qualifying school district retired employees and related expense.

### **-I-**

#### **Indirect Cost**

The charge made to a grant to offset the administrative cost to the District of processing and managing a grant.

#### **Indirect Cost Rate**

The ratio of indirect costs to direct costs, expressed as a percentage. Indirect costs are those elements of costs necessary in a provision of a service, which are of such nature that they cannot be readily or accurately identified with a specific service. The direct costs are those elements of costs which can be easily, obviously, and conveniently identified with specific activities or programs.

#### **Instruction**

The activities that deal with teaching of pupils.

#### **Instructional Support**

The activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

#### **Instructional Supplies and Materials**

These supplies would include, but not be limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment, and other supplies and materials.

#### **Inter-Fund Transfer**

An inter-fund transfer is money that is taken from one fund account and added to another fund account. Inter-fund transfers are not receipts or expenditures of the District.

### **-L-**

#### **Liabilities**

Debt or other legal obligations arising from past transactions which must be liquidated, renewed, or refunded at some future date.

### **-M-**

#### **Major Maintenance Fund**

The Major Maintenance Fund accounts for state allocated maintenance funding is for the repair or replacement of complete or major portions of a building in order to use the building at its original capacity and intended use. Funding for major maintenance is determined by a prescribed formula and is subject to state rules and regulations.

#### **Mill Levy**

The tax rate on real property per thousand dollars of assessed property value. One mill produces \$1 in tax income for every \$1,000 of assessed property value.

#### **Modified Accrual Basis**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available to finance expenditures of the current period." All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

### **-N-**

#### **Nutrition Services Fund**

The Nutrition Services Fund provides for the operation of the school lunch and breakfast programs, with funding derived primarily from the U.S. Department of Agriculture through the National School Lunch Program. This fund is operated and financed similar to a private business enterprise

because some of the costs are financed through user fees (meal charges).

## -P-

### Preschool Fund

The Preschool Fund accounts for the tuition and expenditures supporting LCSD1's tuition preschool program. Similar to the Nutrition Services Fund, the Preschool Fund is operated as a business like enterprise operation.

### Property Tax

The general property tax is levied on land and buildings located within the District. It is paid by all private and commercial real estate owners.

### Proprietary Fund

Proprietary Funds are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities – where net income and capital maintenance are measured – are accounted for through proprietary funds.

### Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the school District and other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

## -R-

### Revenue

Funds received, generally from taxes or from the School Foundation Program, which are not loans and which do not cause an increase in a liability account.

## -S-

### Salary

The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the District.

### Special Building Fund

The Special Building Fund accounts for resources authorized under W.S. 21-13-504 held for building and site improvements, depreciation reserves, equipment purchases, emergency facility repairs and other unexpected losses to district buildings (insurance contingency).

### Special Revenue Grants Fund

A special grant (revenue) fund used to account for governmental grants for designated purposes.

### Supplant

To displace and substitute for another. Funding earmarked for a certain programming shall not be supplanted to fund other programming.

## -T-

### Triad

LCSD1's school reporting structure is organized into three geographical areas which enable school support teams to identify and address instructional needs throughout feeder schools while connecting communities with needed resources and services.



[remainder of page intentionally left blank]

## Acronyms and Abbreviations

<b>ASBO</b>	Association of School Business Officials	<b>FTE</b>	Full Time Equivalent
<b>ACFR</b>	Annual Comprehensive Financial Report	<b>FY</b>	Fiscal Year
<b>ADA</b>	Average Daily Attendance	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>ADM</b>	Average Daily Membership	<b>GFOA</b>	Government Finance Officers Association
<b>ARPA</b>	American Recovery Plan Act	<b>IDEA</b>	Individuals with Disabilities Education Act
<b>BOCES</b>	Board of Cooperative Education Services	<b>IEP</b>	Individualized Education Plan
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security Act	<b>JAC</b>	Joint Appropriations Committee
<b>CCRD</b>	Cheyenne Community Recreation District	<b>JEC</b>	Joint Education Committee
<b>CDM</b>	Collaborative Decision-Making Team	<b>LEA</b>	Local Education Agency
<b>ECA</b>	External Cost Adjustment	<b>MBA</b>	Meritorious Budget Award
<b>ELL</b>	English Language Learner	<b>OPEB</b>	Other Post-Employment Benefits
<b>EOY</b>	End of Year	<b>SEA</b>	State Education Agency
<b>ESL</b>	English as a Second Language	<b>SFP</b>	School Foundation Program
<b>ESSA</b>	Every Student Succeeds Act	<b>USED</b>	United States Education Department
<b>ESSER</b>	Elementary and Secondary School Emergency Relief Fund	<b>WDE</b>	Wyoming Department of Education
<b>ESY</b>	Extended School Year		





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12210 Blazer Rd	12:00-2:00	\$650,000
4080 Saddleback Ln	12:30-2:00	\$528,900
4084 Saddleback Ln	12:30-2:00	\$498,900
7123 Foxglove Dr	1:00-3:00	\$925,000
2200 Arrowleaf Dr	3:00-4:30	\$655,900

Coldwell Banker The Property Exchange

3947 Dixon Dr	12:00-3:00	\$675,000
1959 Road 219	11:00-12:30	\$515,000



OPEN HOUSE DIRECTORY

SUNDAY OPEN HOUSES

#1 Properties

4080 Saddleback Ln	10:00-12:00	\$528,900
4084 Saddleback Ln	10:00-12:00	\$498,900
5501 La Cresta Ln	11:00-12:30	\$350,000
5908 Kenosha St	12:00-1:30	\$450,000
6622 Wilderness Trl	1:00-2:30	\$380,000
8407 Aztec Dr	1:00-2:30	\$640,000

Coldwell Banker The Property Exchange

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NOTICE OF HEARING OF THE LARAMIE COUNTY COMMUNITY COLLEGE BUDGET

Notice is hereby given that a public hearing on the proposed budget for Laramie County Community College for the 2024-2025 fiscal year ending June 30, 2025, which is now being considered by the Board of Trustees, will be held at Laramie County Community College, 1400 East College Drive, Cheyenne, Wyoming, on the 17th day of July, 2024, at 7:00 pm., M.D.T., at which time any and all persons interested may appear and be heard. A summary of the proposed budget follows:

SUMMARY OF BUDGET

	CASH AVAILABLE JULY 1ST (1)	ESTIMATED REVENUE WITHOUT TAX (2)	CASH & ESTIMATED REVENUE (3)	ESTIMATED* TAX REQUIREMENT (4)	ESTIMATED EXPENDITURES (5)
CURRENT FUND	3,876,532	\$64,850,057	\$68,646,398	\$ 11,793,794	\$80,440,192
ONE MILL FUND	1,500	0-	1,500	3,144,905	3,146,405
PLANT FUND	12,997,872	9,824,263	22,822,135	-0-	22,822,135
GO BONDS, SERIES 2014	-0-	-0-	-0-	2,227,697	2,227,697
TOTAL	\$16,875,904	\$74,674,320	\$91,470,033	\$17,166,396	\$108,636,429

\*Four mills must be levied against the college district valuation. Motor vehicle tax included. Optional one mill levy as provided by W.S. 21-18-303 (b) is included. Estimated tax requirement also includes amount to be assessed for debt service to repay General Obligation Bonds, Series 2014 and one mill assessed for four years that was approved by Laramie County voters to renovate and expand educational facilities.

Robert Salazar  
Chairman, Board of Trustees  
Laramie County Community College  
July 6, 2024  
NO. 534257

NOTICE OF HEARING ON LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE BUDGET

Notice is hereby given that a public hearing on the proposed budget for School District Number One for the fiscal year ending June 30, 2025, which is now being considered by the Board of Trustees of School District Number One, will be held in the Board Room at Storey Gym, Cheyenne, Wyoming, on the 15th day of July, 2024, at 6:00 p.m., at which time any and all persons interested may appear and be heard respecting such budget. Final FY25 budget numbers will be presented to the Board of Trustees for their consideration at that time.

Board of Trustees of School District Number One

Laramie County, Wyoming

Attest: /s/ Tim Bolin  
Chairman of Board of Trustees

/s/ Alicia Smith  
Clerk of School District

July 15, 2024  
Date

PUBLISH: Wyoming Tribune Eagle  
July 6, 2024

A summary of such proposed budget is as follows:

General	\$286,498,261
Special Revenue	\$30,763,320
Major Maintenance	\$15,000,000
Capital Projects	\$67,747,405
Special Building	\$19,688,322
Enterprise Funds	\$9,768,550
Trust Funds	\$2,900,000
Custodial Fund	\$3,150,000

July 6, 2024  
NO. 533740



## FY 2025 Resolution for Budget Adoption

**Recommended Motion:** To approve the Laramie County School District 1 Budget for FY 2025.

WHEREAS, on the 15<sup>th</sup> day of July, the budget making authority prepared and submitted to the Board of Trustees of Laramie County School District Number One a budget for the fiscal year ending June 30, 2025.

WHEREAS, such a budget was duly entered at large upon the records of this Board and a copy thereof was available for public inspection at the office of the Clerk of the Board; and

WHEREAS, a notice of public hearing on such budget, together with the summary of said budget, was published in the Wyoming Tribune-Eagle, a legal newspaper published and of general circulation in the County on the 6<sup>th</sup> day of July; and

WHEREAS, a public hearing was held on such budget at the time and place specified in said notice, at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED, that the following appropriations be made for the 2024-25 fiscal year ending June 30, 2025, and that the expenditures for each budget officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 15, 2024, this Board adopted a school budget for the 2024-25 fiscal year ending June 30, 2025, calling for the following appropriations: General Fund \$286,372,088; Special Revenue \$30,763,320; Major Maintenance \$15,000,000; Capital Projects \$67,747,405; Special Building \$19,688,322; Enterprise Funds \$9,768,550; Trust Funds \$2,900,000; Custodial Funds \$3,150,000.

WHEREAS, after deducting all other cash and estimated revenue, it is necessary that the following amount be raised by general taxation, and in order to raise sums of money, it is necessary that levies be made for the 2024-25 fiscal year ending June 30, 2025 as shown opposite each fund: Amount to be raised – General Fund \$57,934,945 - to be raised by the 25-mill special District tax and \$15,727,468 to be raised by the 6-mill county equalization tax; Recreation Board Fund \$2,200,000, to be raised by the 1-mill recreation tax.

NOW, BE IT RESOLVED by the Board of Trustees of Laramie County School District Number One that the foregoing levies be made for the fiscal year ending June 30, 2025."

Passed, Approved and Adopted this 15<sup>th</sup> day of July, 2024.

Trinity J. Baker Dusty Ay

Alicia Smith Susan K. Edgerton

Christy Klaass