



Laramie County School District No. 1

ANNUAL BUDGET



307.771.2100



2810 House Ave.
Cheyenne, WY 82001



laramie1.org



**Fiscal
YEAR**

2025-26

Prepared by:
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For more information, visit the District website at: 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

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 11, 2025

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) 2025-26. This budget reflects our shared commitment to fiscal responsibility, educational excellence, and the success of every student in our district.

This year's budget was developed in the context of an evolving school finance environment in Wyoming. The Legislature's school funding recalibration process remains underway, with the potential for significant adjustments in future years. While no major changes have yet been implemented, the discussions surrounding the adequacy of funding for transportation, special education, and facilities continue to be at the forefront of legislative priorities. The uncertainty of the state's long-term revenue picture, coupled with these ongoing recalibration efforts, underscores the need for prudent financial planning at the local level.

Within this dynamic environment, the FY 2025-26 budget strategically advances our key priorities. We remain focused on providing students with access to modern instructional materials, educational technology, and targeted supports that foster academic achievement and digital literacy. These investments are essential to preparing students for success in a rapidly changing world.

LCSD1 is excited about the move forward on much needed capital projects aimed at replacing aging facilities and improving learning spaces. We are leveraging available Major Maintenance funding for major renovations and continue to be actively engaging in conversations about the adequacy of the state's approach to school facility funding.

Addressing the challenges of regional staffing shortages remains a top priority. This budget maintains our commitment to competitive compensation, meaningful professional development, and support systems that attract and retain high-quality educators and staff.

I encourage the Board and the community to review the enclosed budget carefully. It represents a thoughtful and transparent allocation of resources that supports student achievement, staff success, and the long-term financial health of Laramie County School District No. 1.

Thank you for your continued leadership and dedication to advancing education in our community.

Respectfully Submitted,

Dr. Stephen Newton
Superintendent

KEY PERSONNEL

Board of Trustees

Alicia Smith	Chairman
Christy Klaassen	Vice Chairman
Brooke Humphrey	Clerk
Rene Hinkle	Asst. Clerk
Brittany Ashby	Treasurer
Marilyn Burden	Asst. Treasurer
Barbara Cook	Trustee

Superintendent's Cabinet

Dr. Stephen Newton	Superintendent
Amy Pauli	General Legal Counsel
Jed Cicarelli	Chief Financial Officer
Jeff Lewis	Executive Director of Student Services
Sue Chatfield	Executive Director of Human Resources
Kyle McKinney	Executive Director of Technology
Andy Knapp	Executive Director of Support Operations
Mary Quast	Director of Community Relations

BUDGET CONTACT INFORMATION

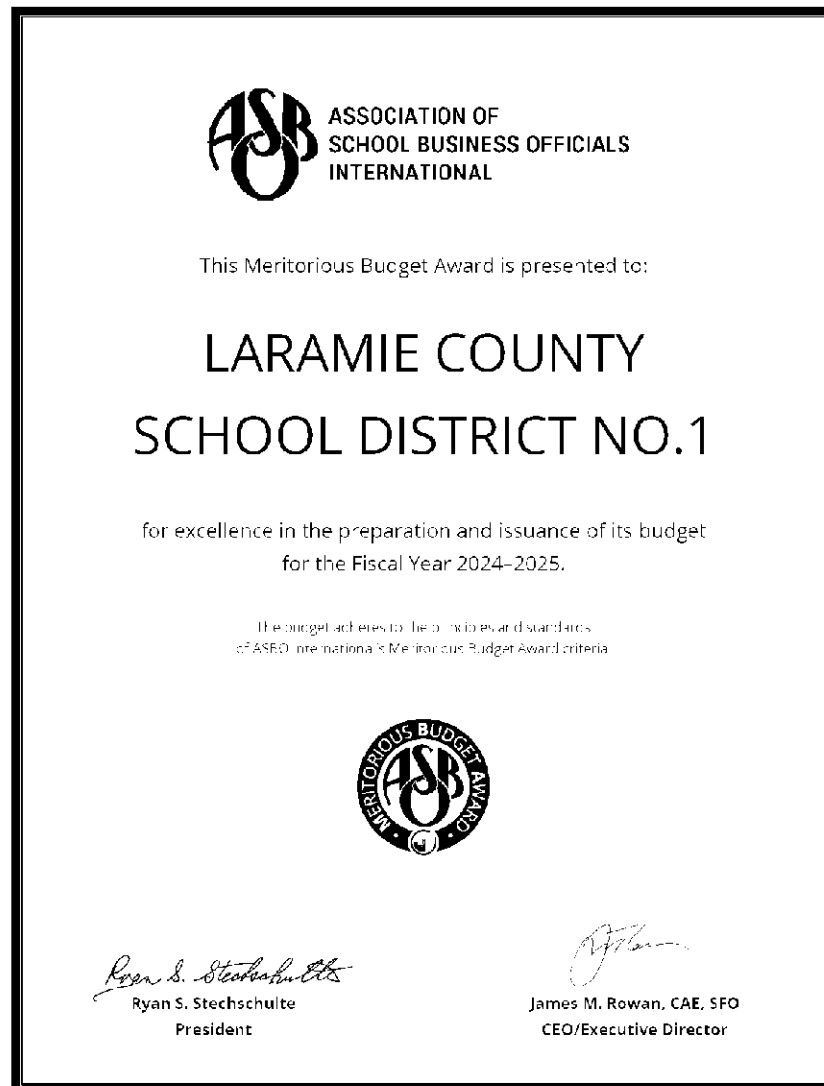
For questions regarding this budget, please contact:

Jed Cicarelli, MBA, SFO
 Chief Financial Officer
 307-771-2156
Jed.cicarelli@laramie1.org

ASBO Meritorious Budget Award

Laramie County School District No. 1 received the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) for excellence in school budget presentation during the 2024-25 budget year.

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 provides 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) 2025-26 district budget, covers the fiscal period from July 1, 2025 through June 30, 2026 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.¹ 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

¹ 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 2025-26, 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 has furthered 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 provided by the 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. LCSD1 utilizes position control as a workforce planning tool that will enforce certain rules or restrictions on the creation, and filling of positions. This allows 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.

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

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.



**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

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)

Elevate

LCSD1



Our students. Their future.

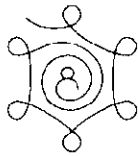
Outcome 3-SR

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)

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)

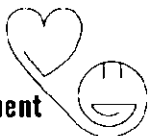
Outcome 6-CE

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)

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

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)

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 \$9.3 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 \$3.6 million in block grant funding.
- A number of bills passed during the 2025 General Session will shift a considerable portion of Ad Valorem collections to state aid (entitlement payments)
- State appropriations secured for significant capital construction projects within the district, enhancing school infrastructure and facilities.

Expenditure Highlights

- Total expense budget = \$440,189,291 a \$46 million increase from FY25. 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 ≈\$10.8 million.
 - Benefit changes enacted through health insurance premiums will increase employer health expenses by ≈\$4.6 million.

- Utility expenses for gas, water, electric and waste disposal are expected to increase in FY26 due in part to a new stormwater runoff management fee from the City of Cheyenne.
- The final budget includes an increase in General Fund expenditures of \$10.3 million for the FY 2025-26 adopted budget.
 - Local and County property tax collections are expected to decrease due to reductions in residential property taxes.
 - State entitlement payments are anticipated to increase by ≈\$21.1 million due to the increase from the ECA and the impacts of 2025 Senate File 69.
- Additional details on the budgeted amounts for each fund can be found in the following pages.

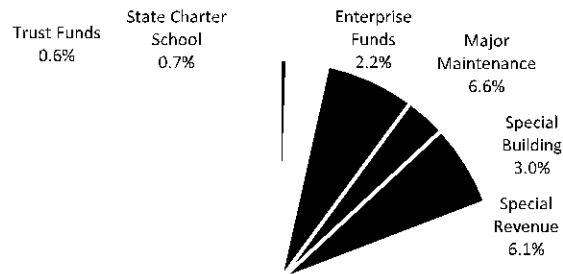
Cost Saving Highlights

- Efforts to ensure the district is positioned to address fluctuations in state funding.
- Reduced allocations for capital equipment purchases and operational contingencies.
- Reductions to central administration operating budgets through efficiencies and zero-based budgeting.
- Reduced transfers to the OPEBs and nutrition services as the district nears full funding.

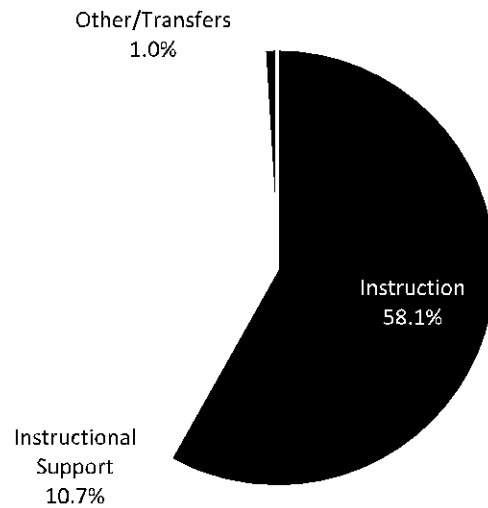
Budgeted Operating Revenue and Balance Summary – All funds

	FY 2024-25 Budget	FY 2025-26 Budget	Change	Percent
Beginning Balance	\$ 122,168,466	\$ 117,304,466	\$ (4,864,000)	-4.0%
81xxx - Local Revenue	77,064,445	74,469,563	(2,594,882)	-3.4%
82xxx - County Revenue	19,056,968	18,360,726	(696,242)	-3.7%
83xxx - State Revenue	223,276,556	286,671,749	63,395,193	28.4%
84xxx - Federal Revenue	33,737,095	27,486,271	(6,250,824)	-18.5%
85xxx - Other	13,103,907	13,425,764	321,857	2.5%
Total Revenue	\$ 366,238,971	\$ 420,414,073	\$ 54,175,102	14.8%
Total Funds Available	\$ 488,407,437	\$ 537,718,539	\$ 49,311,102	10.1%

LCSD1 Budgeted Expenditures, FY 2025-26



General Fund by Function, FY 2025-26



General Fund.....	\$ 255,447,246
Special Revenue.....	\$ 26,683,665
Capital Projects.....	\$ 100,263,466
Special Building.....	\$ 13,387,213
Major Maintenance.....	\$ 29,000,000
Enterprise Funds.....	\$ 9,877,701
State Charter School.....	\$ 3,080,000
Trust Funds.....	\$ 2,450,000

1xxx - Instruction.....	\$ 148,494,177
2xxx - Instructional Support.....	\$ 27,400,273
3xxx - General Support.....	\$ 77,024,747
4xxx - Non-Instructional Support.....	\$ -
5xxx - Capital Outlay.....	\$ -
6xxx - Other/Transfers.....	\$ 2,528,050
Operating Reserve	\$ 41,283,561

LCSD1 General Fund Budget by Object, FY 2025-26

82.4¢ Salaries and Benefits



7.4¢ Supplies/Materials

4.6¢ Purchases Services/Other

5.6¢ Transfers/Charter Schools

Laramie County School District No. 1
Fiscal Year 2025-26 Annual Budget

REVENUE	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	Change
Governmental Fund Types						
General Fund	\$ 216,459,353	\$ 205,370,929	\$ 216,579,937	\$ 233,698,180	\$ 250,153,177	\$ 16,454,997
Special Revenue Funds						
200-Grants Fund	45,238,751	62,482,121	43,018,013	27,322,095	23,713,668	(3,608,427)
201-260-Student Activity Funds	1,500,000	1,700,000	2,000,000	2,080,000	2,200,000	120,000
275-Scholarship Fund	11,000	10,500	45,000	55,000	55,000	-
285-Major Maintenance Fund	8,950,387	10,415,000	12,300,000	11,870,000	18,248,418	6,378,418
291-294-Athletics Donation	-	-	-	125,000	125,000	-
Capital Projects Funds						
341-Capital Construction Fund	30,699,995	32,127,709	15,009,951	67,758,289	100,263,046	32,504,757
342-Special Building Fund	7,369,294	4,306,475	6,236,591	8,438,082	10,749,063	2,310,981
343-Music Reserve	35,250	35,400	42,000	45,000	45,000	-
344-Equipment Reserve	3,000	9,000	180,000	150,000	150,000	-
345-CTE Reserve	9,540	9,650	12,000	13,000	-	(13,000)
346-Technology Reserve	634,370	612,830	655,030	699,325	700,000	675
347-Property Insurance Reserve	-	-	-	525,000	200,000	(325,000)
Total Governmental Fund Types	\$ 310,910,940	\$ 317,079,614	\$ 296,078,522	\$ 352,778,971	\$ 406,602,372	\$ 53,823,401
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	7,745,000	6,250,000	6,305,000	7,505,000	8,469,000	964,000
501-Tuition Preschool Fund	-	324,720	411,875	375,000	162,701	(212,299)
Total Proprietary Fund Types	\$ 7,745,000	\$ 6,574,720	\$ 6,716,875	\$ 7,880,000	\$ 8,631,701	\$ 751,701
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive	2,025,000	1,525,000	900,000	1,180,000	1,200,000	20,000
852-Retention Incentive	2,010,000	1,515,000	1,400,000	1,250,000	900,000	(350,000)
Custodial Funds						
860-State Charter School Fund	-	-	-	3,150,000	3,080,000	(70,000)
Total Fiduciary Fund Types	\$ 4,035,000	\$ 3,040,000	\$ 2,300,000	\$ 5,580,000	\$ 5,180,000	\$ (400,000)
Total Revenues	\$ 322,690,940	\$ 326,694,334	\$ 305,095,397	\$ 366,238,971	\$ 420,414,073	\$ 54,175,102
APPROPRIATIONS						
Governmental Fund Types						
General Fund	\$ 225,002,642	\$ 224,131,570	\$ 235,016,803	\$ 245,088,527	\$ 245,088,527	\$ -
Special Revenue Funds						
200-Grants Fund	45,056,197	59,308,868	40,020,224	25,256,164	24,338,665	(917,499)
201-260-Student Activity Funds	1,750,000	1,600,000	2,300,000	2,300,000	2,300,000	-
275-Scholarship Fund	42,000	45,000	45,000	45,000	45,000	-
285-Major Maintenance Fund	9,545,000	19,480,000	25,000,000	15,000,000	29,000,000	14,000,000
291-294-Athletics Donation	-	-	-	3,162,156	-	(3,162,156)
Capital Projects Funds						
341-Capital Construction Fund	30,058,128	32,045,633	14,936,702	67,747,405	100,263,466	32,516,061
342-Special Building Fund	17,293,171	3,955,630	12,163,991	11,238,082	13,387,213	2,149,131
343-Music Reserve	100,000	20,000	22,700	80,000	-	(80,000)
344-Equipment Reserve	1,100,000	-	1,002,600	1,850,000	-	(1,850,000)
345-CTE Reserve	-	-	-	65,000	-	(65,000)
346-Technology Reserve	30,000	15,000	15,000	5,449,131	-	(5,449,131)
347-Property Insurance Reserve	-	-	-	1,006,109	-	(1,006,109)
Total Governmental Fund Types	\$ 329,977,138	\$ 340,601,701	\$ 330,523,020	\$ 378,287,574	\$ 414,422,871	\$ 36,135,297
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	8,200,263	8,574,548	8,715,372	9,393,550	9,715,000	321,450
501-Tuition Preschool Fund	-	324,720	411,875	375,000	162,701	(212,299)
Total Proprietary Fund Types	\$ 8,200,263	\$ 8,899,268	\$ 9,127,247	\$ 9,768,550	\$ 9,877,701	
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive	1,500,000	1,480,000	1,500,000	1,500,000	1,250,000	(250,000)
852-Retention Incentive	1,000,000	1,950,000	1,950,000	1,400,000	1,200,000	(200,000)
Custodial Funds						
860-State Charter School Fund	-	-	-	3,150,000	3,080,000	(70,000)
Total Fiduciary Fund Types	\$ 2,500,000	\$ 3,430,000	\$ 3,450,000	\$ 6,050,000	\$ 5,530,000	\$ (520,000)
Total Appropriations	\$ 340,677,401	\$ 352,930,969	\$ 343,100,267	\$ 394,106,124	\$ 429,830,572	\$ 35,724,448

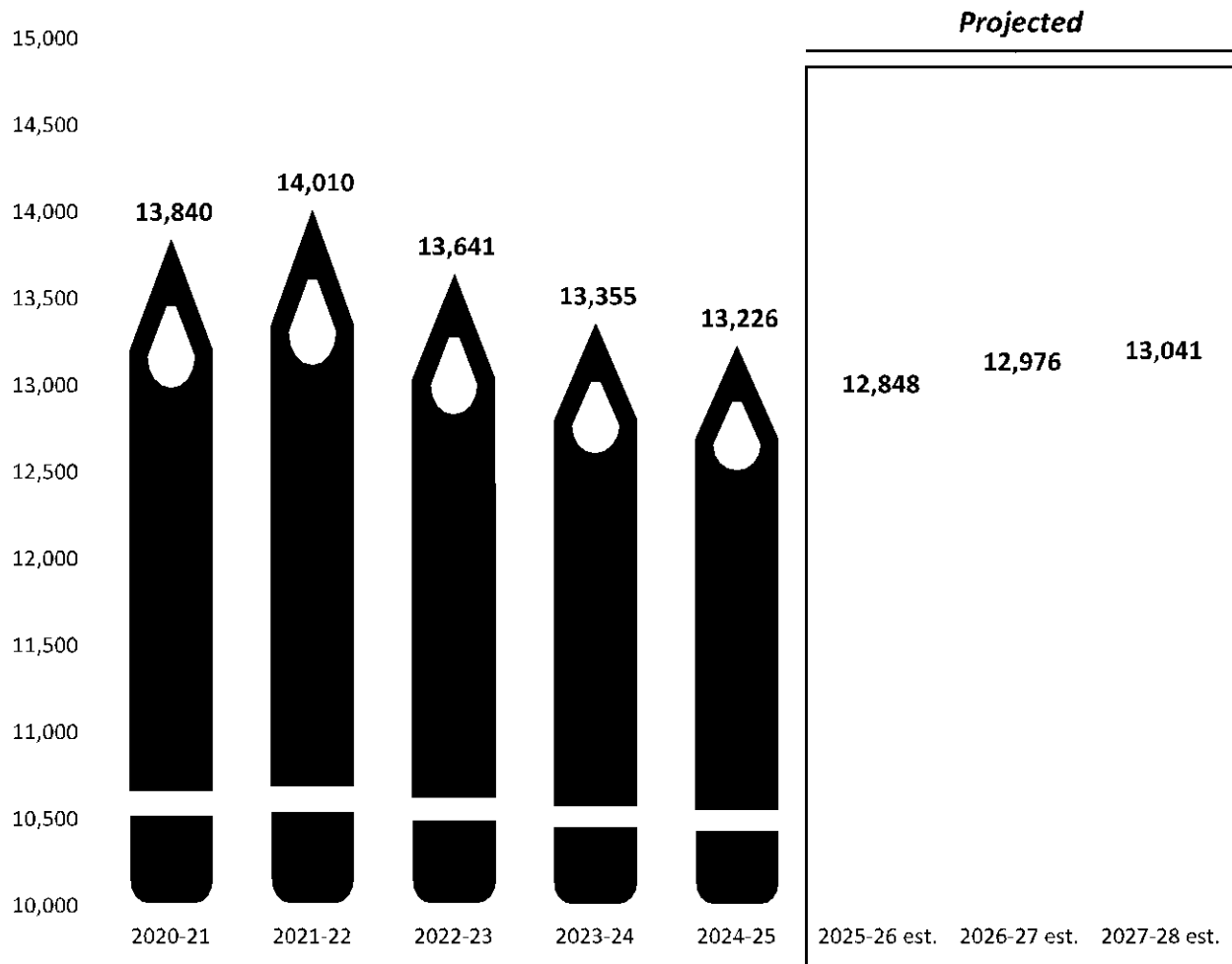
	FY 2025-26 Proposed Budget	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection
REVENUE				
Governmental Fund Types				
General Fund	\$ 250,153,177	\$ 252,695,047	\$ 259,086,424	\$ -
Special Revenue Funds				
200-Grants Fund	23,713,668	17,143,412	17,307,056	17,772,337
201:260-Student Activity Funds	2,200,000	2,200,000	2,200,000	2,200,000
275-Scholarship Fund	55,000	55,000	55,000	55,000
285-Major Maintenance Fund	18,248,418	13,500,000	13,500,000	13,400,000
291:294-Athletics Donation	125,000	125,000	125,000	125,000
Capital Projects Funds	-			
341-Capital Construction Fund	100,263,046	700,000	700,000	700,000
342-Special Building Fund	10,749,063	5,750,000	5,750,000	5,750,000
343-Music Reserve	45,000	-	-	-
344-Equipment Reserve	150,000	-	-	-
345-CTE Reserve	-	-	-	-
346-Technology Reserve	700,000	-	-	-
347-Property Insurance Reserve	200,000	-	-	-
Total Governmental Fund Types	\$ 406,602,372	\$ 39,473,412	\$ 39,637,056	\$ 40,002,337
Proprietary Fund Types				
Enterprise Funds				
500-Nutrition Services Fund	8,469,000	10,090,000	10,661,700	10,735,551
501-Tuition Preschool Fund	162,701	165,955	169,274	172,659
Total Proprietary Fund Types	\$ 8,631,701	\$ 10,255,955	\$ 10,830,974	\$ 10,908,210
Fiduciary Fund Types				
Trust Funds				
851-Health Incentive	1,200,000	1,180,000	1,150,000	1,150,000
852-Retention Incentive	900,000	1,800,000	1,750,000	1,725,000
Custodial Funds				
860-State Charter School Fund	3,080,000	3,157,000	3,235,925	3,316,823
Total Fiduciary Fund Types	\$ 5,180,000	\$ 6,137,000	\$ 6,135,925	\$ 6,191,823
Total Revenues	\$ 420,414,073	\$ 308,561,413	\$ 315,690,379	\$ 57,102,370
APPROPRIATIONS				
Governmental Fund Types				
General Fund	\$ 245,088,527	\$ 254,170,010	\$ 256,711,710	\$ 257,225,133
Special Revenue Funds				
200-Grants Fund	24,338,665	18,369,856	17,855,981	499,997
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	29,000,000	12,000,000	18,000,000	14,500,000
291:294-Athletics Donation	-	-	-	-
Capital Projects Funds				
341-Capital Construction Fund	100,263,466	700,000	700,000	700,000
342-Special Building Fund	13,387,213	8,655,000	8,355,000	8,355,000
343-Music Reserve	-	-	-	-
344-Equipment Reserve	-	-	-	-
345-CTE Reserve	-	-	-	-
346-Technology Reserve	-	-	-	-
347-Property Insurance Reserve	-	-	-	-
Total Governmental Fund Types	\$ 414,422,871	\$ 9,355,000	\$ 9,055,000	\$ 9,055,000
Proprietary Fund Types				
Enterprise Funds				
500-Nutrition Services Fund	9,715,000	10,006,450	10,206,579	10,410,711
501-Tuition Preschool Fund	162,701	165,955	169,274	172,659
Total Proprietary Fund Types	\$ 9,877,701	\$ 10,172,405	\$ 10,375,853	\$ 10,583,370
Fiduciary Fund Types				
Trust Funds				
851-Health Incentive	1,250,000	1,284,000	1,348,200	1,456,056
852-Retention Incentive	1,200,000	1,950,000	1,950,000	1,950,000
Custodial Funds				
860-State Charter School Fund	3,080,000	3,157,000	3,235,925	1,316,823
Total Fiduciary Fund Types	\$ 5,530,000	\$ 6,391,000	\$ 6,534,125	\$ 6,722,879
Total Appropriations	\$ 429,830,572	\$ 280,088,415	\$ 282,676,688	\$ 283,586,382

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).

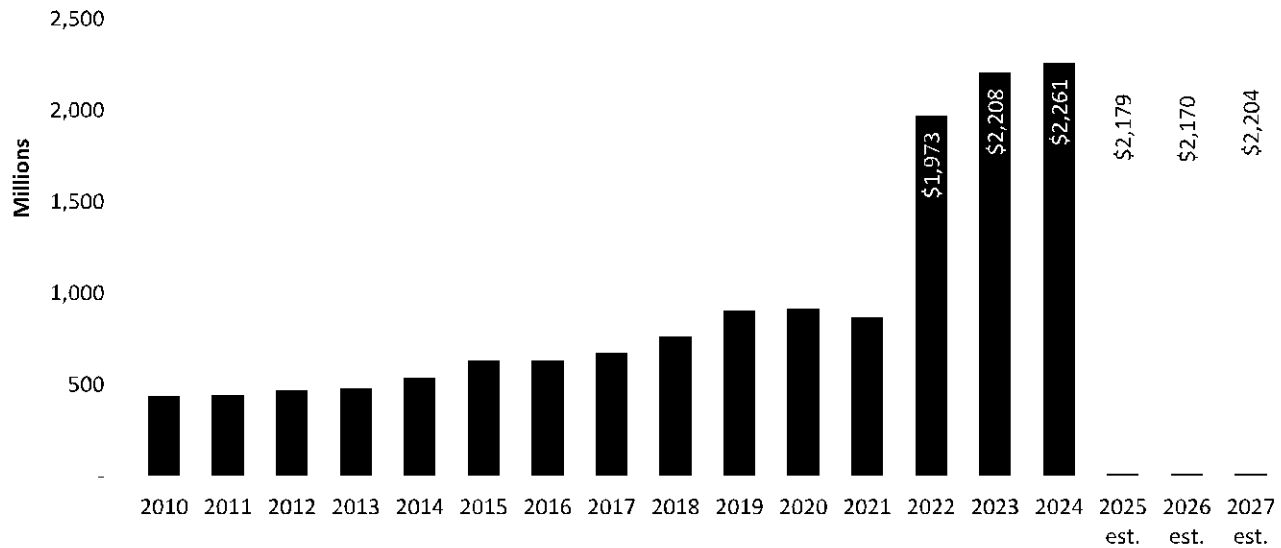
LCSD1's FY 2025-26 budget projection includes an enrollment decrease of 129 students from October of 2023. The following chart displays student population for five (5) years based on actual enrollment as of October 1, each year, and projected enrollment for three (3) years.

LCSD1 Student Enrollment and Projections, School Years 2010-21 through 2027-28



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 2028 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	2025	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,178,938,360	\$2,710,697,112	25.00	6.00	1.00	\$71,748,812
2026 est.	2027 est.	\$2,169,905,440	\$2,873,338,939	25.00	6.00	1.00	\$72,419,741
2027 est.	2028 est.	\$2,204,152,870	\$2,879,085,617	25.00	6.00	1.00	\$73,342,178

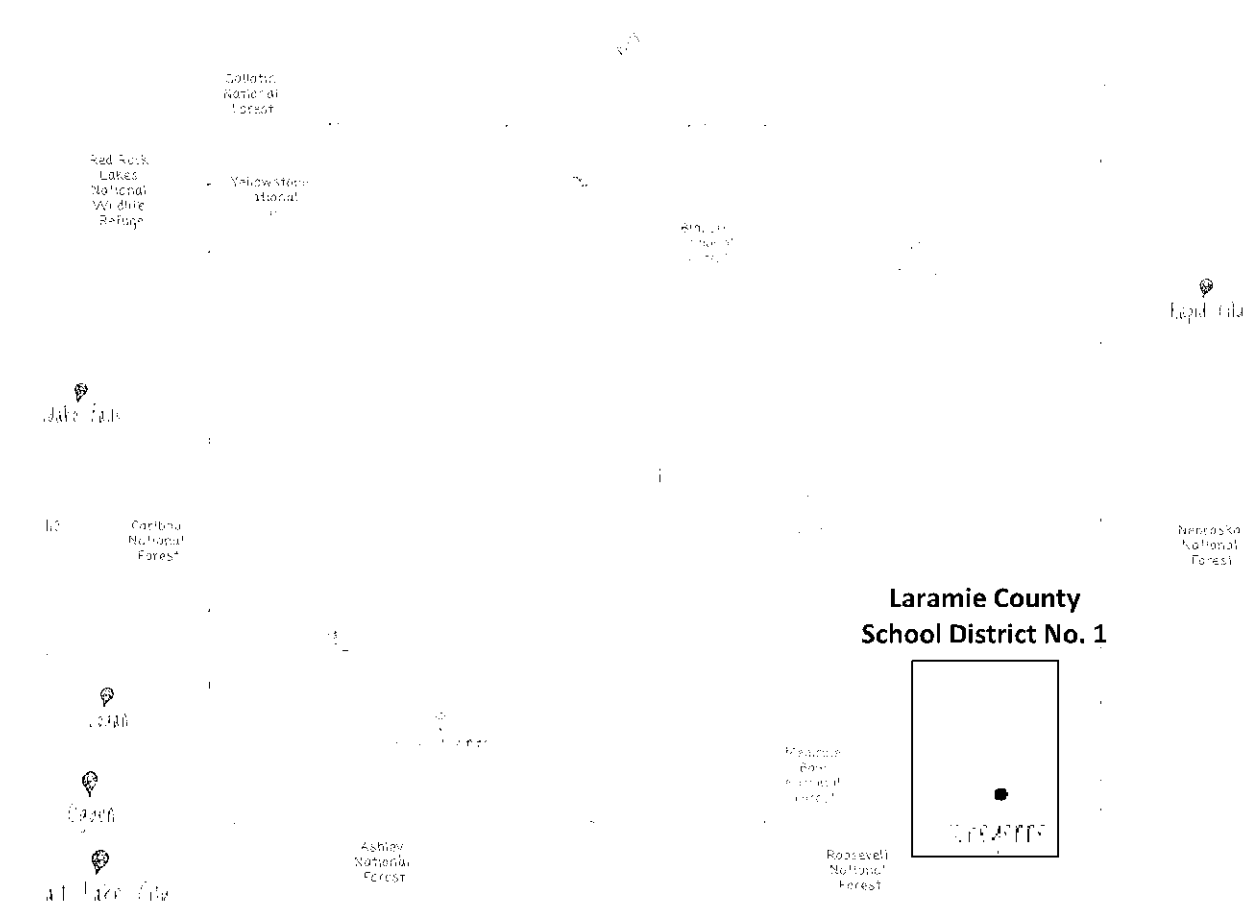
Source: Laramie County Assessor, LCSD1 Financial Records and Projections

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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 13,000 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.”*² 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.³

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.⁴ 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 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.



² Wyoming Constitution Article 7, Section 9.

³ Washakie County School District No. 1 vs. Herschler, 1980.

⁴ 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.

Student Population Profile

LCSD1 Enrollment Trends

	2021–2022	2022–2023	2023–2024
School Year	14,010	13,641	13,355
Elementary/K–6	7,397	7,228	7,023
Secondary/7–12	6,613	6,413	6,332

Students by Ethnicity

2023–2024

Asian	7%	Black	2%
Hispanic	24%	American Indian or Alaska Native	3%
Native Hawaiian or Pacific Islander	.3%	White	67%
2 or More Races	6%		

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

Daily Student Attendance Percentages

	2020–2021	2021–2022	2022–2023
Elementary	94.2%	91.6%	92%
Secondary	90.5%	86.8%	86%
District	91.4%	88%	88.8%

Graduation Rate

2020–2021	2021–2022	2022–2023
80.3%	80.14%	77.4%

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: Wyoming Department of Education

2023 Graduates—836 (includes early, regular and summer graduates)
Percent of 2023 graduates meeting Hathaway Scholarship requirements for GPA & ACT—44%
 (includes honors, performance, opportunity and provisional opportunity levels)
2022–2023 National Merit Scholar Honors—1 finalist

Fall Graduate Survey

	2021	2022	2023
Employed	54%	65%	67%
Working & attending school	31%	37%	37%
Laramie County Community College	21%	26%	28%
Other in-state community college	2%	3%	4%
Out-of-state community college	4%	1%	1%
In-state tech/vocational school	10%	3%	2%
Attending University of Wyoming	20%	15%	22%
Out-of-state four-year college	11%	12%	16%
Military	4%	5%	5%

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

ACT Composite Scores

	2021	2022	2023
District	19.4	18.4	18.6
State	19.0	18.6	18.8
National	20.3	19.8	19.5

District & State reflect 11th grade scores. National reflects graduating seniors' scores.

Active English Learners

Percent who reached English language proficiency based on State requirements on the ACCESS Assessment

	2020–2021	2021–2022	2022–2023
	14%	13.5%	6%

Students Receiving Special Services

Percentage of students with an IDEA disability, measured in October of each year

	2021	2022	2023
Districtwide	13.7%	14.7%	15.1%
Statewide	14.7%	15.2%	15.6%

K–12 Disciplinary Actions

	2020–2021	2021–2022	2022–2023
Long-term suspensions	97	96	67
Expulsions	0	1	1

WY-TOPP State Standards-Based Assessment

Proficient or advanced in English Language Arts		Participation Rate		
		2021	2022	2023
3rd Grade	District	50%	44%	42%
	State	50%	48%	48%
4th Grade	District	46%	42%	39%
	State	49%	47%	45%
5th Grade	District	50%	51%	48%
	State	55%	57%	55%
6th Grade	District	50%	56%	61%
	State	58%	58%	60%
7th Grade	District	48%	47%	45%
	State	53%	55%	54%
8th Grade	District	56%	52%	54%
	State	61%	58%	60%
9th Grade	District	36%	38%	38%
	State	52%	50%	53%
10th Grade	District	42%	45%	48%
	State	52%	52%	54%

Proficient or advanced in math		Participation Rate		
		2021	2022	2023
3rd Grade	District	41%	42%	44%
	State	51%	52%	54%
4th Grade	District	42%	44%	42%
	State	50%	52%	51%
5th Grade	District	41%	43%	43%
	State	51%	53%	54%
6th Grade	District	49%	51%	54%
	State	48%	52%	51%
7th Grade	District	42%	42%	41%
	State	47%	47%	49%
8th Grade	District	45%	41%	39%
	State	51%	49%	50%
9th Grade	District	35%	34%	33%
	State	42%	42%	41%
10th Grade	District	37%	34%	38%
	State	45%	42%	44%

Proficient or advanced in science		Participation Rate		
		2021	2022	2023
4th Grade	District	43%	43%	41%
	State	48%	50%	50%
8th Grade	District	42%	39%	39%
	State	46%	46%	48%
10th Grade	District	48%	34%	37%
	State	48%	46%	47%

The WY-TOPP Science assessment is only administered to grades 4, 8 & 10.

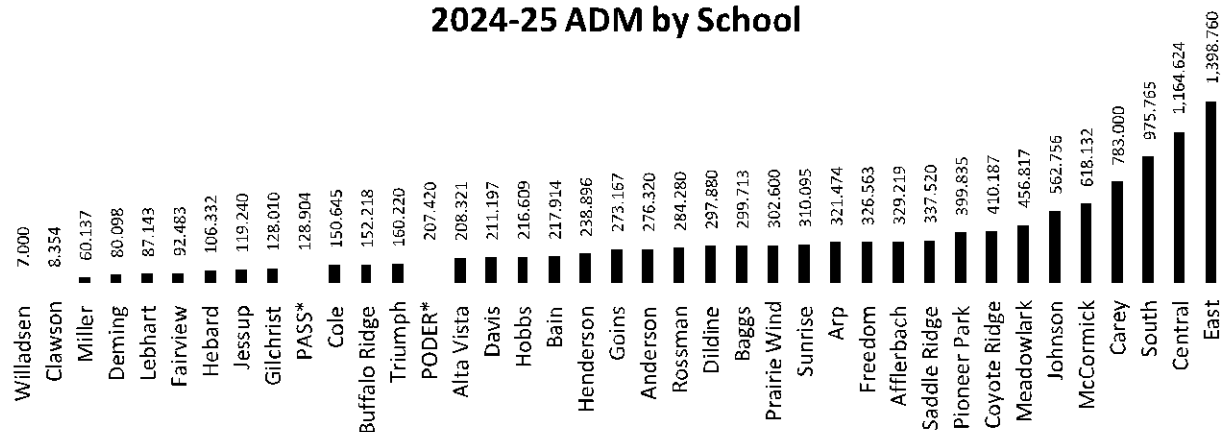
Percent of students taking WY-ALT Assessment		2022–2023		
2020–2021	2021–2022			
<1%	1.21%			1.08%

Student Average Daily Membership

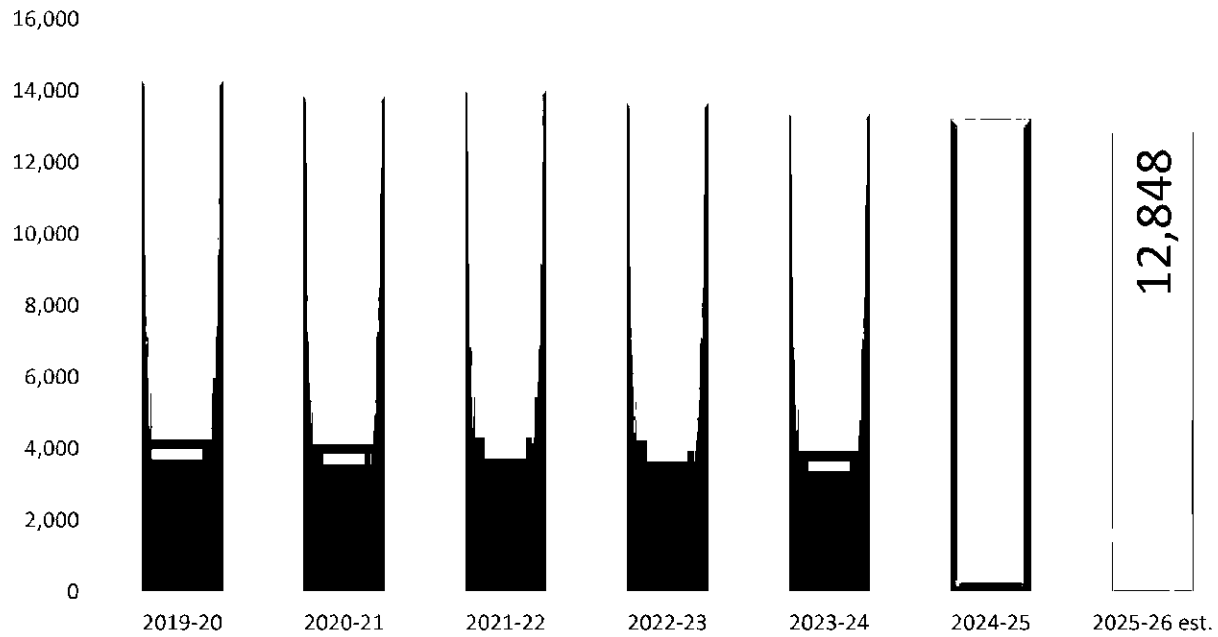
Grade	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
KG	1,046.035	989.619	1,032.228	980.584	923.612	937.760
01	1,060.576	974.028	1,031.802	1,028.419	954.084	916.220
02	1,003.527	1,004.555	956.442	1,014.300	1,034.291	921.823
03	1,061.938	988.641	1,020.506	947.342	976.503	1,017.814
04	1,158.601	1,011.129	997.517	1,029.983	925.142	956.209
05	1,125.553	1,100.726	1,040.710	987.448	1,011.926	936.470
06	1,139.143	1,084.367	1,097.857	1,018.102	954.741	1,024.174
<i>Elementary</i>	7,595.373	7,153.065	7,177.062	7,006.178	6,780.299	6,710.470
07	1,134.555	1,120.848	1,105.659	1,079.118	1,004.221	971.669
08	1,125.795	1,108.579	1,120.196	1,058.077	1,038.903	993.019
<i>Junior High</i>	2,260.350	2,229.427	2,225.855	2,137.195	2,043.124	1,964.688
09	1,150.160	1,225.578	1,254.638	1,250.257	1,177.054	1,207.875
10	1,024.576	989.031	1,076.268	1,019.051	1,038.800	982.863
11	885.944	895.194	861.999	861.575	827.218	839.247
12	730.366	706.609	789.790	639.862	693.272	669.384
<i>High School</i>	3,791.046	3,816.412	3,982.695	3,770.745	3,736.344	3,699.369
Subtotal	13,646.769	13,198.904	13,385.612	12,914.118	12,559.767	12,374.527
Charter Schools	272.717	260.530	278.384	290.330	332.515	336.324
District Total	13,919.486	13,459.434	13,663.996	13,204.448	12,892.282	12,710.851

¹The 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 2022-23, 2023-24 and 2024-25, whichever is greater. Source: WDE600 Attendance and Membership Report.

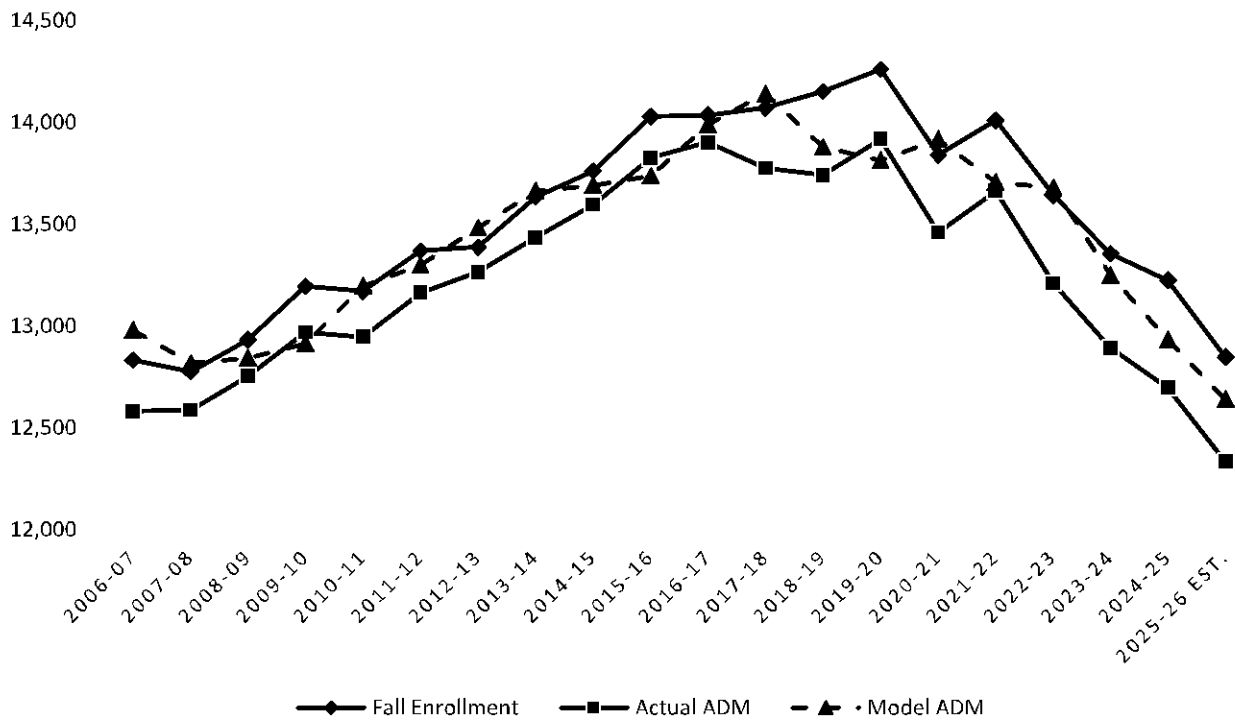
2024-25 ADM by School



LCSD1 5-Year Enrollment History, 2018-19 through 2025-26



LCSD1 Enrollment History, 2006-07 through 2025-26



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

BOARD OF TRUSTEES

2024–2025 Board of Trustees



Alicia Smith
Chairman



Christy Klaassen
Vice Chairman



Brittany Ashby
Treasurer



Marilyn Burden
Assistant Treasurer



Brooke Humphrey
Clerk



Rene Hinkle
Assistant Clerk



Barbara Cook
Trustee

**Dear Stakeholders of
Laramie County School District 1,**

As the newly elected Chair of the LCSD1 Board of Trustees, I'm honored to contribute this short message to the district's annual report. This report reflects the incredible work happening across our schools and highlights the dedication of our students, families, staff and community members. Our mission, "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," is what drives us every day. It reminds us that education isn't just about academics; it's about helping each student discover their potential and prepare them for their future lives beyond their K-12 education in LCSD1.

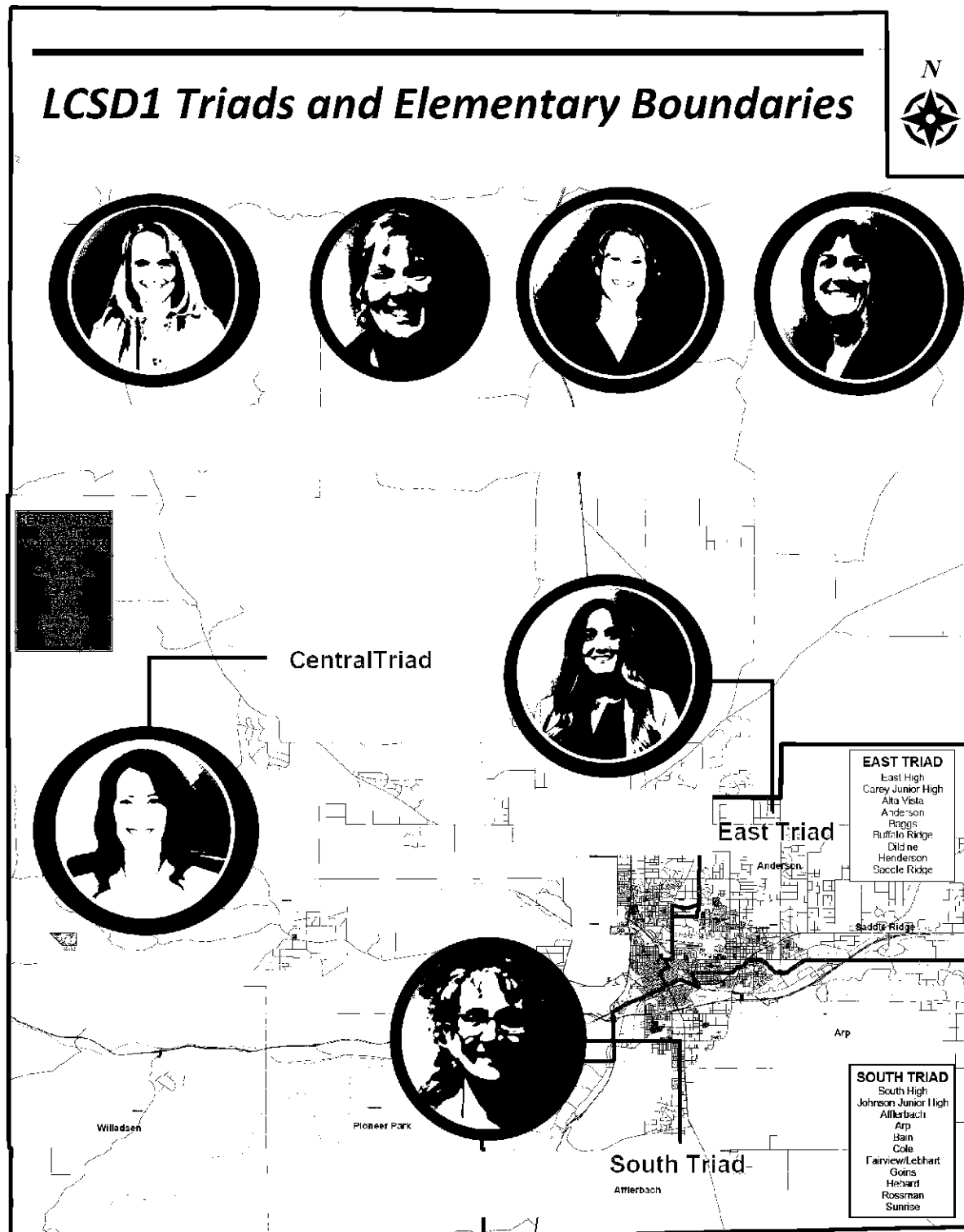
This year has been full of accomplishments and growth. We've seen students thrive in academics, arts, sports and programs that prepare them for life beyond school. Our teachers, staff and administrators continue to go above and beyond to support student success, whether that's through personalized learning opportunities, mental health support, or creating classrooms where every student feels safe and valued. By maintaining our focus on continuous improvement, we're building on the foundation of our mission and vision to ensure every child in our district has the chance to succeed and grow.

I'd also like to take a moment to introduce the dedicated members of our Board of Trustees, who work alongside me to serve the students, staff and families of our district. Each member brings valuable expertise and a passion for education to their role. Our board includes Vice Chair Christy Klaassen, Treasurer Brittany Ashby, Clerk Brooke Humphrey, Assistant Treasurer Marilyn Burden, Assistant Clerk Rene Hinkle and Trustee Barbara Cook. Together, we share a commitment to making decisions that reflect the best interests of our students and community.

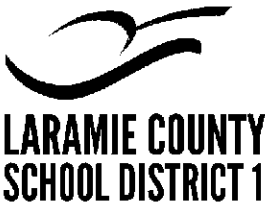
Looking ahead, we know that none of this is possible without you. Families, community members and local organizations play an essential role in shaping our schools, and your voice matters. We are committed to working together to ensure that Laramie County School District 1 is a place where every student can dream big and achieve their goals. Thank you for your support, your trust, and your continued partnership. Together, we're building a brighter future for all of our students.

**With gratitude,
ALICIA SMITH—BOARD CHAIRMAN**

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.



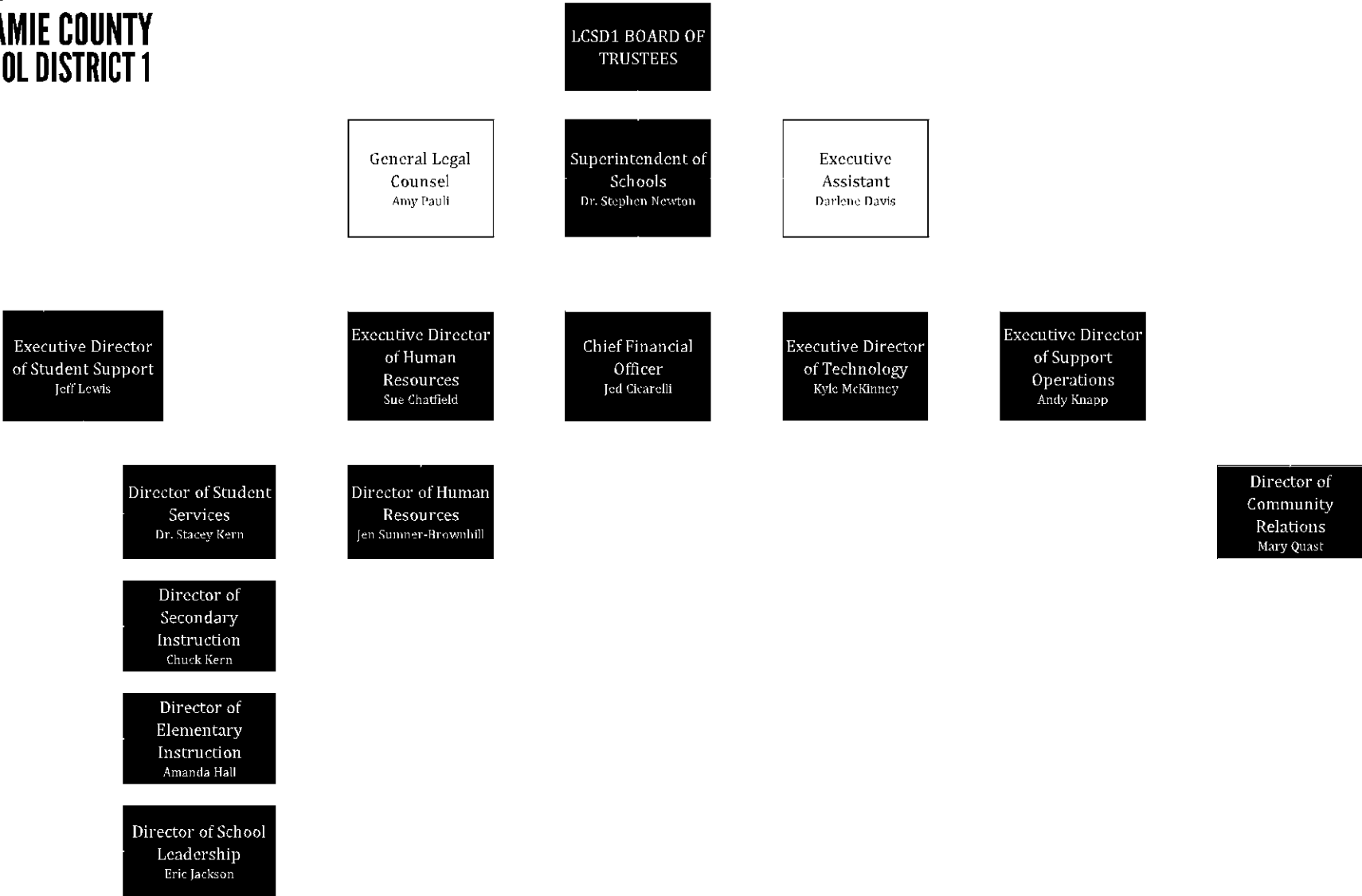
For more detailed map information visit LCSD1's website at: <https://www.laramie1.org/en-US/maps-9f0420cf/school-maps-and-boundaries-e0167d7e>



Laramie County School District No. 1

Organization Chart

July 2025



Note: This organizational chart reflects Cabinet and Director level positions as of the budget adoption date.

SCHOOL ADMINISTRATION

Central Triad

Central High School

Principal	Karen Delbridge
Associate	Nicholas Lamp
Assistant	Brodie Epler
Assistant	Bobby Dishman
Athletic Director	Barry Ward

McCormick Junior High School

Principal	Jeff Hatcliff
Associate	Deandra Tygret
Assistant	Jennae Horne
Athletic Director	Cameron Karajanis

Clawson Elementary School Barbara Leiseth

Coyote Ridge Elementary School Chelsea Cox

Assistant Brandon Anderson

Davis Elementary School Mary Beth Emmons

Deming Elementary School Sarah Lenhart

Freedom Elementary School Chad Delbridge

Gilchrist Elementary School Barbara Leiseth

Hobbs Elementary School Rhonda Lobatos

Jessup Elementary School Barbara Leiseth

Pioneer Park Elementary School Holly Burningham

Prairie Wind Elementary School Brian Aragon

Willadsen Elementary School Barbara Leiseth

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
Assistant	Andre McIntyre
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
 AssistantMagen Seeley-Marotz
 Saddle Ridge Elementary SchoolValerie 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 Stephen Imbriani
 Afflerbach Elementary School Craig Williams
 Arp Elementary SchoolSteven 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 SchoolIan Brown
 Sunrise Elementary SchoolJamie Soper
 Triumph High School Mike Maloney

CENTRAL ADMINISTRATION – SENIOR LEADERSHIP

Superintendent of Schools Dr. Stephen Newton
 Chief Financial Officer..... Jed Cicarelli
 Executive Director of Student ServicesJeff Lewis
 Executive of Human ResourcesSue Chatfield
 Executive Director of FacilitiesAndy 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 Elementary Instruction.....Amanda Hall
 Director of Secondary InstructionChuck Kern
 Director of Special Services Dr. Stacey Kern
 Assistant Director of Special Services..... Tiffany Farner-Hirsch
 Assistant Director of Special Services..... Jessica Poppe

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.

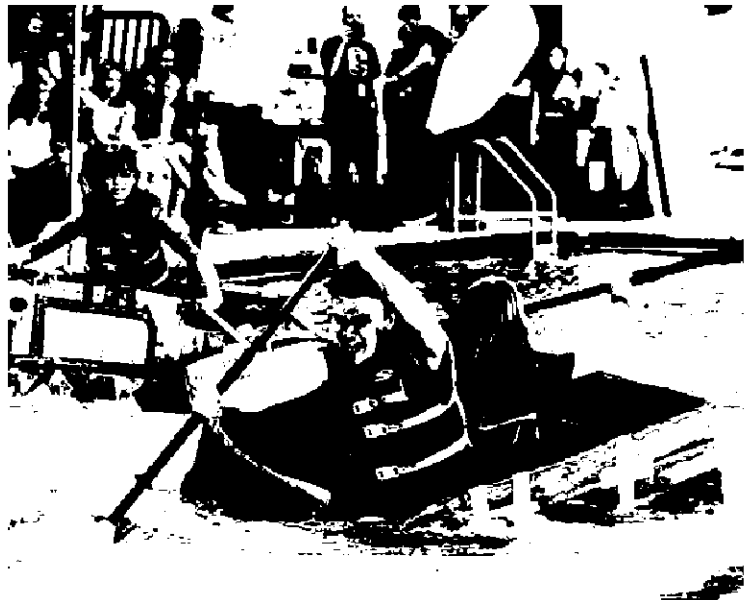
MAXIMIZING LEARNING OPPORTUNITIES

- 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.



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 2025-26 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.

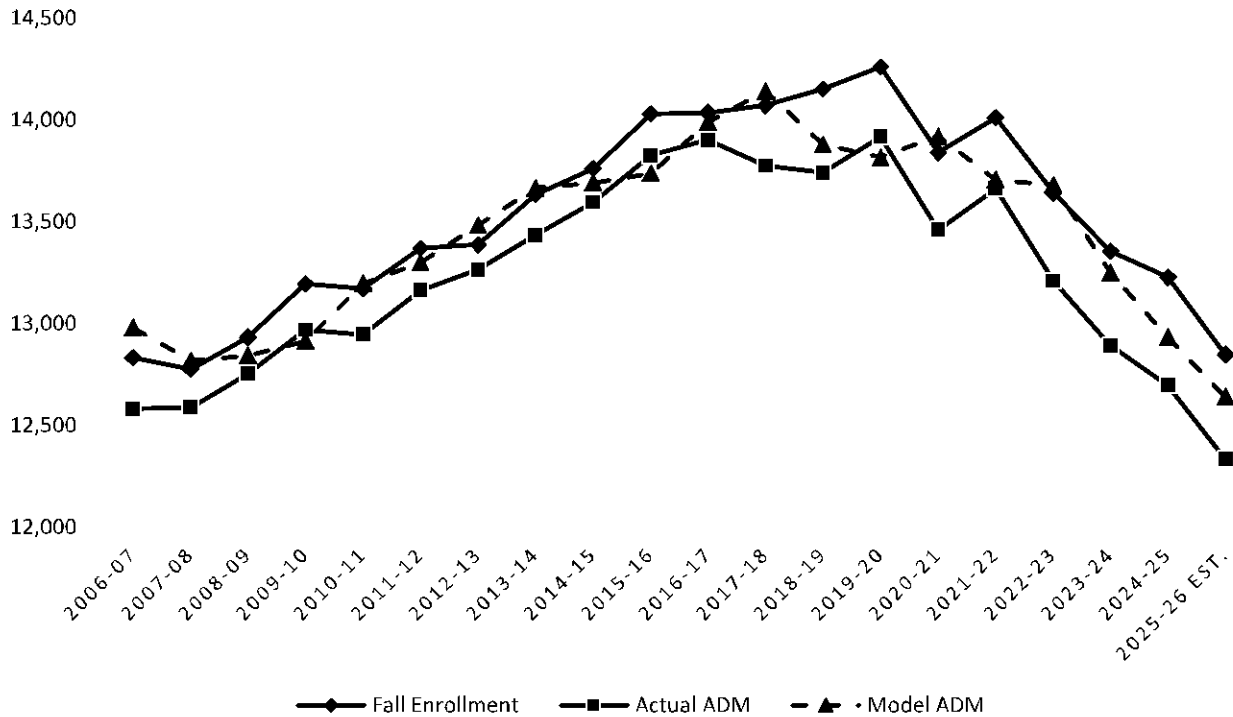
Student Enrollment and Average Daily Membership

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 2025-26) will be determined using the greater of ADM from the 2023-24 school year or an average of 2021-23, 2022-24 and 2023-25.

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. Figure 2 on the following page provides a summary of student counts from 2006-07 through 2024-25.



Student Enrollment and Average Daily Membership, FY 2006-07 through 2025-26.



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.⁵ 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

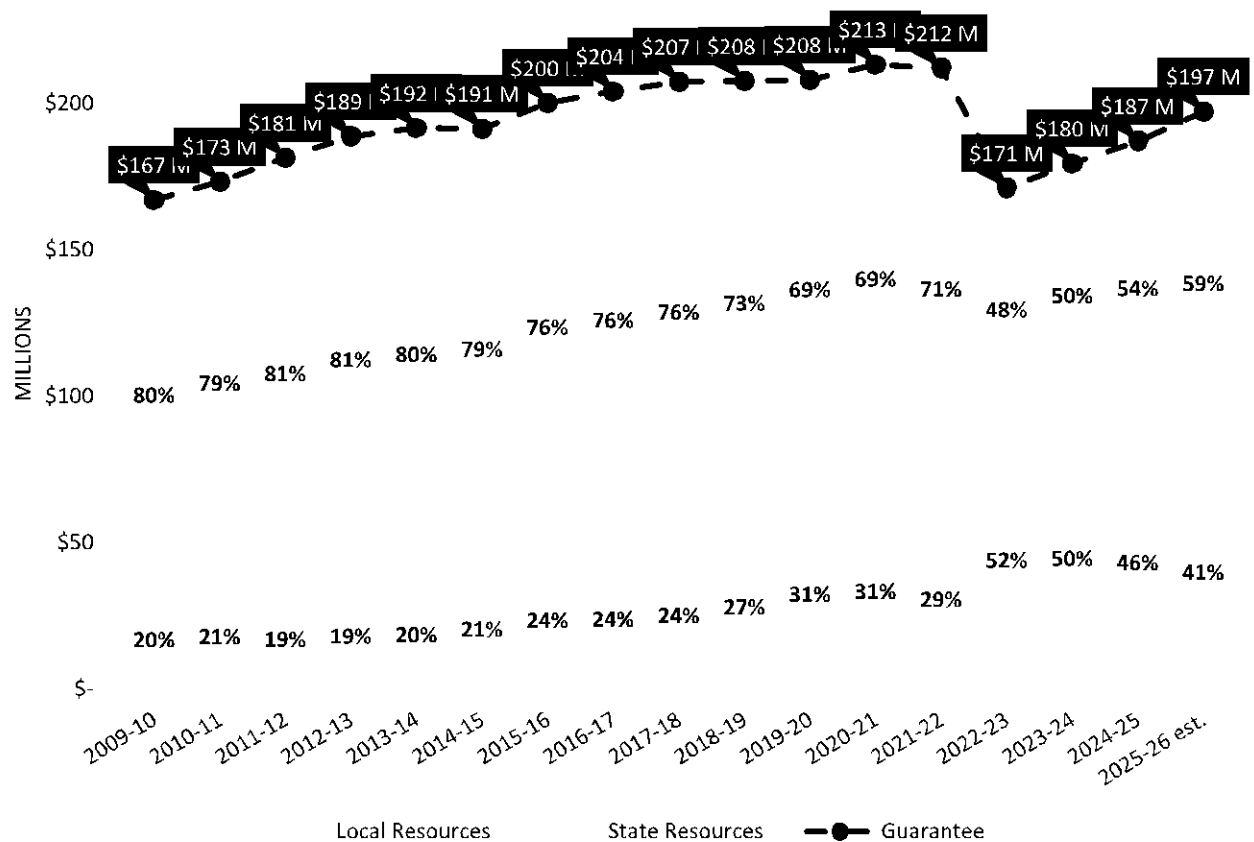
3) Reimbursable Expenditures

Foundation
Guarantee

⁵ 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 2025-26 local revenue resources are projected to generate \$80,094,123 (40%) of the District's Guarantee (\$197,225,045). The State contributes the remaining \$117,130,922 (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.⁶ 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

⁶ 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.”⁷

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.	Restricted <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.	Unrestricted <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.	

⁷ 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.

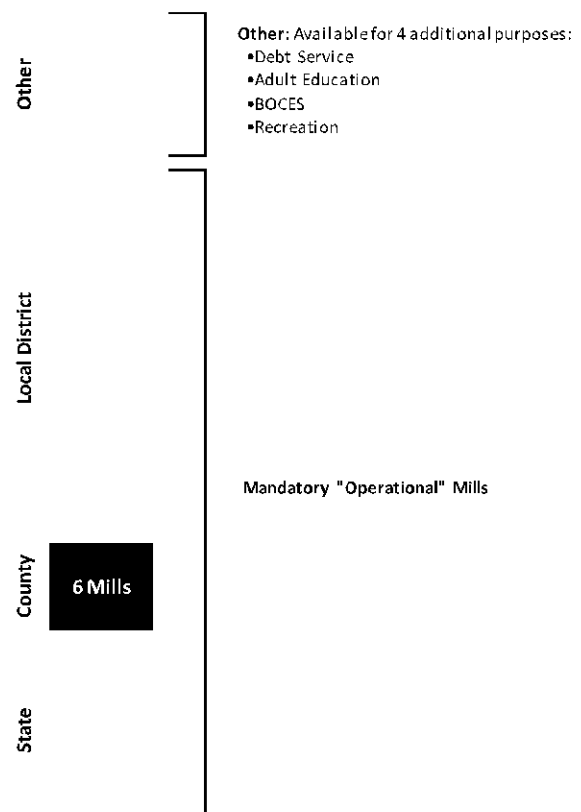
The Special Reserve Fund is necessary to facilitate the eventual purchase of costly capital outlay for different purposes at a level that supports district long-range goals. The Special Reserve Fund provides a mechanism to accumulate sufficient funds to make future purchases without borrowing or diverting 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.⁸ 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).⁹ 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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⁸ 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.

⁹ 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	
25 Mills <i>W.S. 21-13-102(a)</i>	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.	Local Tax Revenue <i>County Treasurer distributes funds to local school districts.</i>
6 Mills <i>W.S. 21-13-201</i>	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.	
12 Mills <i>W.S. 21-13-303</i>	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. ¹⁰	State Tax Revenue <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.¹¹ LCSD1 currently has no outstanding bonds and therefore does not levy for bonded debt.

¹⁰ 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.

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

Optional School District Mill Levies

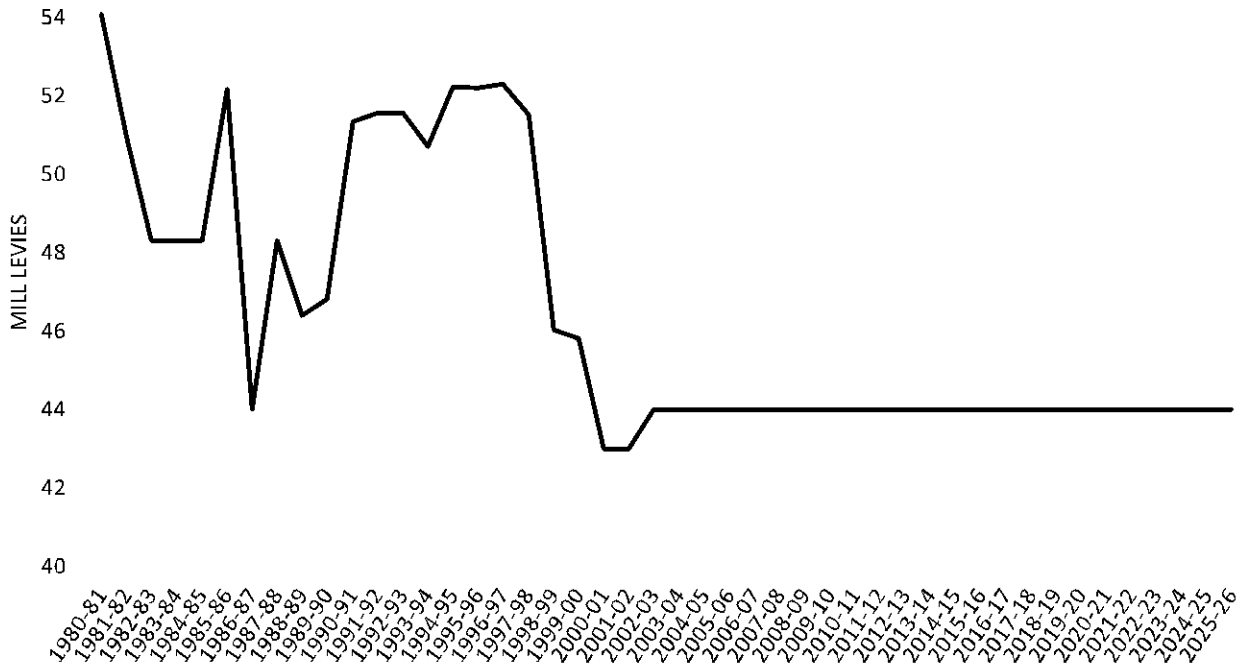
Program	Mill Levy Limit	Description	Currently Levied by LCSD1
Debt Service	Varies <i>W.S. 21-13-713</i>	Districts may levy a sufficient sum to pay the principal and interest on school district capital construction bonds. Outstanding indebtedness is limited to 10% of the district's assessed value.	No
Boards of Cooperative Education Services	up to 2.5 Mills <i>W.S. 21-20-109</i>	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.	No
Vocational and Adult Education	up to 2.5 Mills <i>W.S. 21-12-103</i>	Through a vote of the electors, districts may levy up to 2.5 mills for the purpose of maintaining adult education programs.	No
Recreation	up to 1 Mill <i>W.S. 18-9-201(b)</i>	Up to 1 mill may be levied against the assessed valuation of a school district for recreational facilities and systems of public recreation.	Yes
Building Fund	Varies <i>W.S. 21-13-501 and W.S. 21-13-502</i>	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.	No



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.

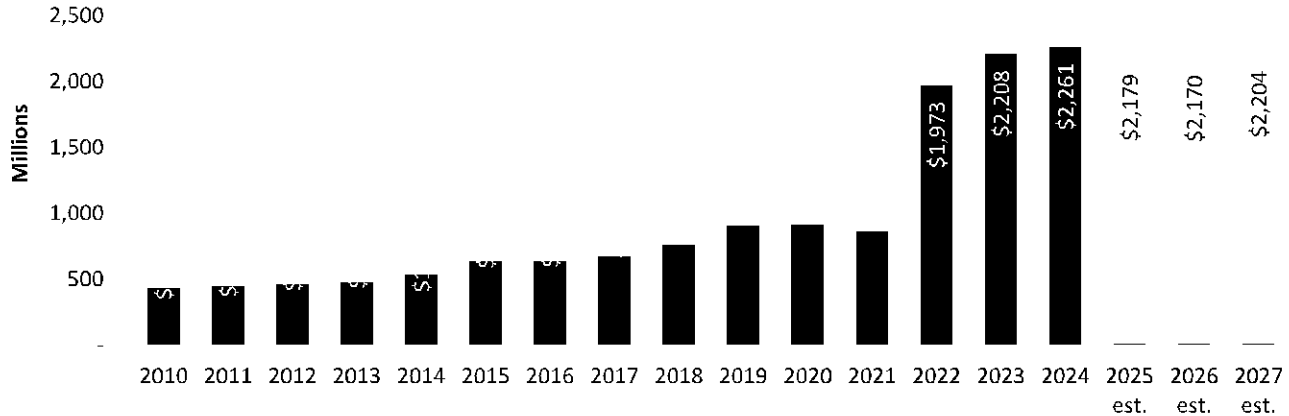
The market value is multiplied by the assessment ratio to determine the assessed valuation. The mill levies summarized in the previous section are applied to the assessed value to determine the amount of taxes to be collected.

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

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 2027 (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	2025	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,178,938,360	\$2,710,697,112	25.00	6.00	1.00	\$71,748,812
2026 est.	2027 est.	\$2,169,905,440	\$2,873,338,939	25.00	6.00	1.00	\$72,419,741
2027 est.	2028 est.	\$2,204,152,870	\$2,879,085,617	25.00	6.00	1.00	\$73,342,178

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

Laramie County School District No. 1 (LCSD1) respectfully submits the final budget for Fiscal Year (FY) 2025-26 to the LCSD1 Board of Trustees. This budget provides a comprehensive financial framework aligned with the district's strategic goals and reflects finalized revenue and expenditure projections based on the most current information available.

Adjustments resulting from recent legislative sessions, as well as the mechanisms within the state's education resource block grant model (the Funding Model), have been fully incorporated. Several components of the Funding Model are updated annually to reflect cost fluctuations, which directly impact the level of funding LCSD1 receives. This budget now integrates updated Funding Model inputs, certified revenue estimates, carryover amounts, and other key fiscal variables.

Legislative Impact

Pursuant to W.S. 21-13-309(u), the Funding Model monitoring process continues to supply the Legislature with essential information about cost pressures in the state's K–12 funding formula. This process evaluates cost trends in salaries, non-personnel expenses, and other operational components.

Following the 2025 General Session, and based on Joint Education Committee (JEC) recommendations, the Legislature applied External Cost Adjustments (ECAs) in four key categories through House Enrolled Act 0068. These adjustments result in an estimated increase of \$9.39 million to LCSD1's FY 2025-26 funding guarantee, as detailed below:

Table 1. External Cost Adjustment Categories.

ECA Category	Percentage	Estimated Increase
Professional Labor	8.500%	\$8,243,906
Non-professional Labor	8.500%	\$1,395,515
Educational Materials	1.067%	\$238,102
Energy	-6.285%	(\$492,297)
Total		\$9,237,024

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.

The 2025 General Session enacted several key pieces of legislation impacting LCSD1's financial operations:

- **House Bill 0316 – School finance-model recalibration-2.** Establishes the Select Committee on School Finance Recalibration, adjusts the education resource block grant model by the approved ECAs, appropriates additional funding to the Wyoming Department of Education for increased entitlement and special education payments.
- **Senate File 0073 – Charter school funding amendments.** Amends the distribution of school district central office personnel and non-personnel amounts within the education resource block grant model to charter schools proportionally based on each charter school's average daily membership.
- **House Bill 0017 – Career technical education equipment grants amendments.** Amends the CTE equipment grants program under W.S. 21-13-337 by increasing the maximum grant ward from \$50,000 to \$75,000 and modifies the CTE expenditure lookback period from five years to two years.

- **House Bill 0018 – Career and technical education funding.** Modifies the education resource block grant model by removing the additional funding for CTE supplies, materials, and equipment for approved CTE programs in grades 9-12 into a separate categorical grant program.
- **House Bill 0259 – Supplemental K-12 school facilities appropriations-2.** Appropriates funding for K-12 public school district capital construction including unanticipated and inflationary costs.
- **Senate File 0034 – K-12 school facilities maintenance and appropriations.** Amends the calculations for routine maintenance within the educational resource block grant model and major maintenance. For SY 2025-26 only, the allowable educational square footage will be increased from 115 percent to 135 percent of the School Facilities Commission's adequacy standards. Beginning SY 2025-26, and each school year thereafter, the major maintenance formula's cost replacement value percentage multiplier will be increased from 2 percent to 2.5 percent.
- During the 2025 General Session, there were various bills impacting future revenue to the Wyoming School Foundation Program Account.
 - **Senate File 0048 – Business property exemption**
 - **Senate File 0049 – Tangible personal property-index and depreciation**
 - **Senate File 0069 – Homeowner property tax exemption**
 - **Senate File 0081 – Tax exemption-property owned by the state**
 - **Senate File 0169 – Strategic investments and projects account-repeal**
- Several other bills were enacted into law during the 2025 General Session related to K-12 school finance.
 - **House Bill 0020 – K-12 school facility leasing**
 - **House Bill 0129 – School-finance-dates for fund transfers**
 - **Senate File 0005 – School district vehicles-flashing lights authorized**
 - **Senate File 0110 – Inclusion of crossing guards for governmental claims act**
 - **Senate File 0169 – School finance-cash reserves**

Significant Budget Changes

Funding Model resources are primarily allocated based on average daily membership (ADM). LCSD1's enrollment declined by 129 students compared to the prior year, resulting in a funding decrease of approximately \$3.2 million. After accounting for ECAs and other Funding Model adjustments, the net increase in LCSD1's funding for FY 2025-26 is \$5.2 million over FY 2024-25 levels.

The Board of Trustees has ratified FY 2025-26 employee agreements.

- **Certified Staff:** Education and experience steps will be honored, with an additional \$2,000 added to the base salary. Average increases range from 3.19% to 4.96%.
- **Classified Staff:** Step increases of 1.7% plus a 4.065% base wage adjustment, with an average increase of 5.83%. LCSD1 will continue to monitor market conditions and adjust classified wage schedules as needed.
- **Administrative Staff:** Salary adjustments aligned with certified staff at 4.50%.

Health insurance premiums will increase by 12%, driven by rising healthcare costs, claims history, and the need to sustain the district's self-insured health plan. The district's share of this increase is estimated at \$4.6 million.

The district conducted a comprehensive review of school and departmental budgets to ensure alignment with enrollment trends, programmatic needs, and strategic priorities. Budget adjustments were made to support emerging initiatives and to enhance operational efficiency. LCSD1 remains committed to continual assessment and realignment throughout the fiscal year.

Other Fund Highlights

- **Special Revenue Funds:** Reflect approximately \$30 million in projected revenues, including consolidated grants and major maintenance funding as adjusted by Senate File 34.
- This budget includes anticipated revenues from several federal grants, specifically Title II-A (Supporting Effective Instruction), Title III (Language Instruction for English Learners and Immigrant Students), Title IV-A (Student Support and Academic Enrichment), and Title IV-B (21st Century Community Learning Centers). It is important to note that the U.S. Department of Education has temporarily withheld approximately \$24.5 million in federal funding allocated to Wyoming for these programs, pending the outcome of a federal review related to the administration of prior-year grants. While the current budget assumes full receipt of these funds, final award amounts remain subject to the resolution of this review process and potential action by the U.S. Department of Education. The district will monitor this situation closely and adjust budget projections if necessary.
- **Nutrition Services Fund:** Revenues and expenses have been updated to reflect projected changes in student participation and rising costs.
- **Charter Schools:** Funding for PODER Academy and PODER Academy Secondary is based on a three-year ADM average, with preliminary allocations of \$3.2 million and \$3.3 million, respectively. Charter facility lease payments will continue to be supported by a separate state appropriation and are included in the preliminary capital construction budget.
- **Cheyenne Classical Academy:** LCSD1 will continue serving as fiscal agent and disbursing state funding to this state-approved charter school per Wyoming Department of Education payment schedules. These amounts are reflected in the Custodial Fund.
- **Capital Construction Fund:** Continues to support district facilities. Following the recently completed Most Cost Effective Remedy (MCER) study, planning is underway for two new elementary schools, pending final State Construction Department approval. Budget amendments will be processed as projects advance.

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Major Maintenance Project List for Fiscal Year 2026 Funding

It is anticipated that approximately \$10,900,000 will be received for Major Maintenance projects funding, in addition a onetime only State approved payment of \$4,500,000 distributed in four (4) quarterly payments of \$3,850,000. If funds are increased or decreased, projects will be adjusted accordingly. The following projects will be assessed and completed on a greater need basis, with emphasis given to *Facility Condition Index* and *Facility Condition Ratings*, identified in the *2023 School Facilities Division Assessment*.

Project Description

Estimated Cost

A. Building Structure, Envelope, Interiors:

- | | |
|-------------------------------------|-----------|
| 1. Roofing Repairs and Replacements | \$600,000 |
|-------------------------------------|-----------|

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 School, and Transportations Facility Complex.

- | | |
|--|-----------|
| 2. Flooring Replacement and Asbestos Abatement | \$136,000 |
|--|-----------|

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. Locations may include, but are not limited to, Saddle Ridge Elementary School, Central High School, and the screen and finish of competition gym floors at East, South, Central High and Storey Gym, also included are the floors at Carey, Johnson, and McCormick Junior High.

- | | |
|--|----------|
| 3. Painting, Waterproofing, Sealants and Repairs | \$90,000 |
|--|----------|

Work will include but is not limited to wall and floor preparation to receive new epoxy finishes and joint sealants at South and Triumph High Schools.

- | | |
|---|-----------|
| 4. Exterior Enclosure and Interior Assemblies | \$670,000 |
|---|-----------|

Work may include but is not limited to: Replacement of exterior steel panels, insulation and joint sealants at Transportation Facility. Lunch table replacements at Freedom and Buffalo Ridge Elementary Schools.

B. Services, Systems and Assemblies, and Equipment:

- | | |
|--|-----------|
| 1. Heating, Ventilation, Air Conditioning, Mechanical Upgrades, Plumbing Repairs, and Replacements and Modifications | \$708,000 |
|--|-----------|

Work may include but is not limited to: The Replacement of the 4-pipe chiller at Baggs Elementary School, grease and waste line replacement at East High school, and miscellaneous plumbing repairs at various sites, and the Commissioning of McCormick Junior High Bid Phase 1.

2.	Electrical, Fire Alarms, and Lighting Upgrades	\$1,460,000
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Work may include but is not limited to: Fire alarm replacement at Transportation Complex, fire alarm dialers at various sites, intercom and PA system replacement at Alta Vista Elementary School, and competition gym lighting upgrades at Central, East and South High Schools.

3.	Security Upgrades	\$256,000
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Work may include but is not limited to: Access Control Upgrade at sites to be determined, and exterior door replacements at Henderson and Transportation.

C. Special Construction, Demolition, Site Improvements:

1.	Special Construction, Demolition, Site Improvements	\$1,950,000
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Asphalt projects may include paving replacement, asphalt overlays, patching, crack seal or sealcoat. Concrete projects include replacement of sidewalks, wheelchair ramps, and similar improvements. Project locations may include, but are not limited to, Alta Vista, Freedom, Sunrise Elementary's, Central and Triumph High Schools. The replacement of existing fuel tanks to above ground fuel tanks at Transportation Complex.

2.	Site Lighting, Fencing and Security-related Components	\$230,000
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Modify security fencing and gates, and implementation of additional security-related components, at Willadsen Elementary and Triumph High School.

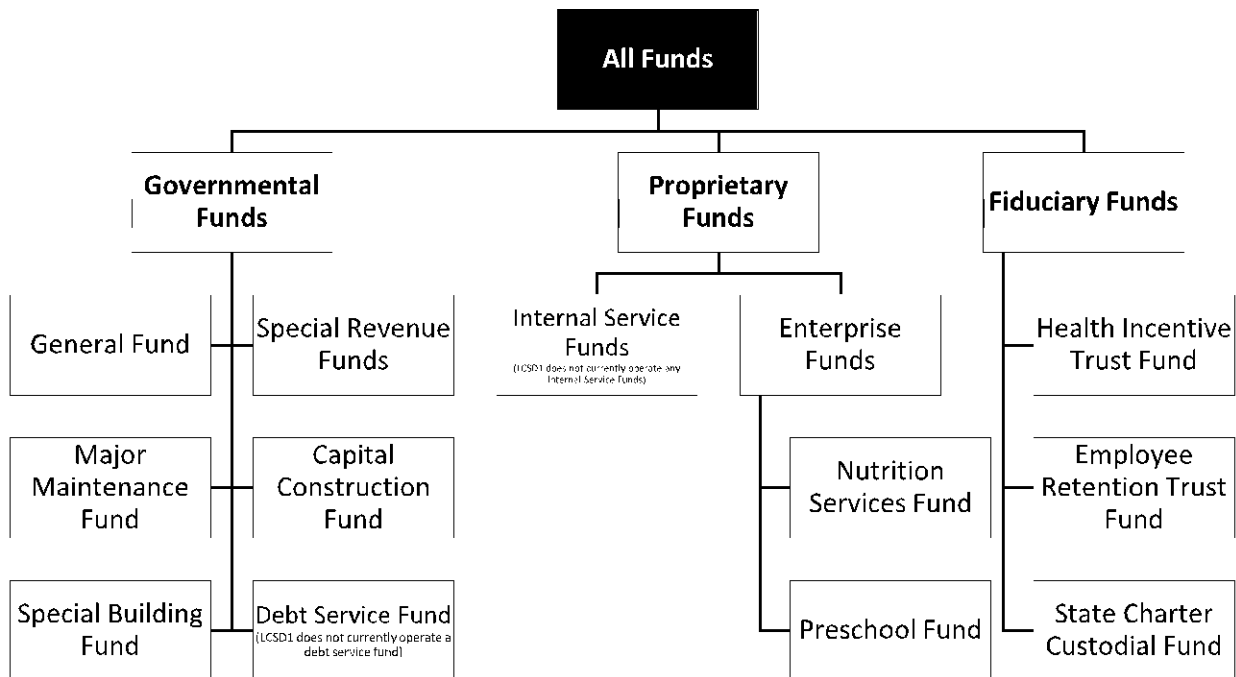


EXPLANATION OF FUNDS

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.

- 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).
- 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.
- 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 parities 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.¹² 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

¹² 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>.



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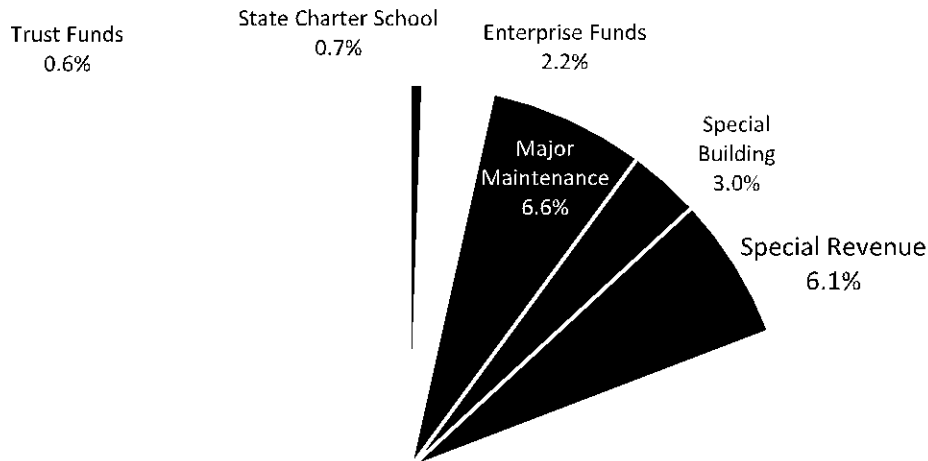


The Financial Section presents LCSD1's fiscal plan at summary and detail levels. LCSD1's budget is approved by the appropriating body, the Laramie County School District No. 1 Board of Trustees.

BUDGET AT A GLANCE

The total FY 2024-25 budget for LCSD1 is \$440,189,291 for all funds, a \$46 million increase from FY 2024-25. The District has profiled an increase in General Fund expenditures of \$10.3 million for the FY 2025-26 adopted budget. 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 2025-26 budget. Additional details on the budgeted amounts for each fund can be found in the following pages.

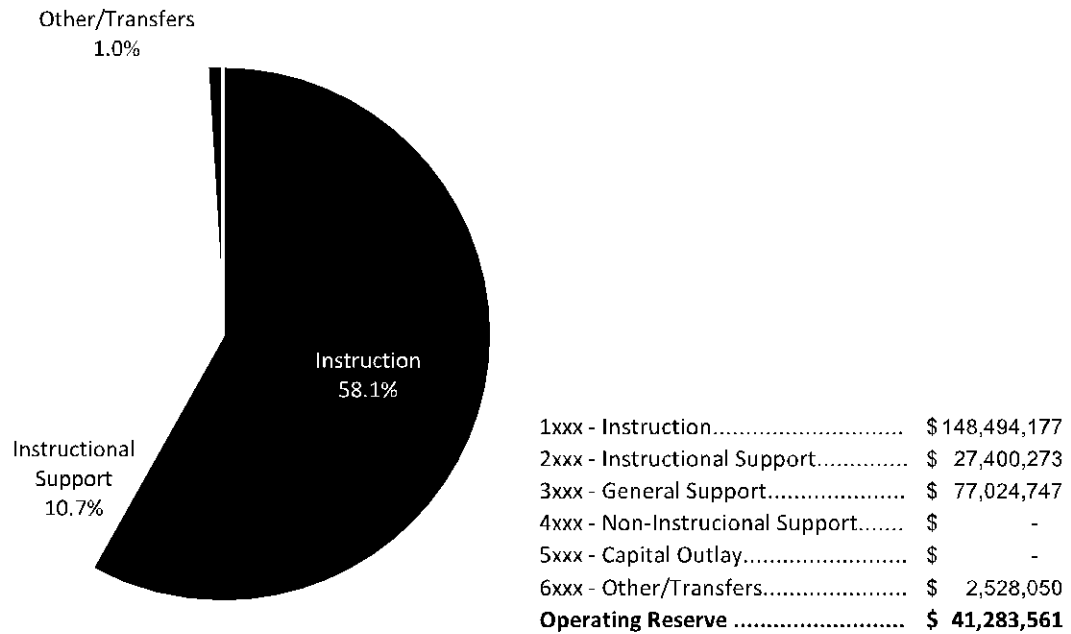
LCSD1 Budgeted Expenditures, FY 2025-26



General Fund.....	\$ 255,447,246
Special Revenue.....	\$ 26,683,665
Capital Projects.....	\$ 100,263,466
Special Building.....	\$ 13,387,213
Major Maintenance.....	\$ 29,000,000
Enterprise Funds.....	\$ 9,877,701
State Charter School.....	\$ 3,080,000
Trust Funds.....	\$ 2,450,000

The following figure provides a summary of General Fund expenditures by major function category. As illustrated in the chart, the FY 2025-26 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.

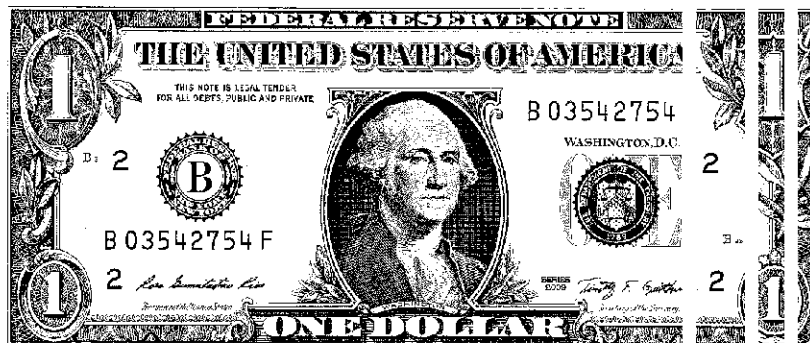
LCSD1 General Fund Budget by Function, FY 2025-26



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 2025-26

82.4¢ Salaries and Benefits



7.4¢ Supplies/Materials

4.6¢ Purchases Services/Other

5.6¢ Transfers/Charter Schools

DISTRICT FACILITIES

Funding for K-12 school capital construction in Wyoming is primarily supported through state-level allocations rather than local taxes, which sets Wyoming apart from many other states. This centralized approach is intended to ensure an equitable distribution of resources across school districts, regardless of their local tax base or wealth.

State Land Revenue

A portion of capital construction funding is derived from revenue generated through the management of state-owned lands. Wyoming's Constitution dedicates funds from land sales, leases, mineral royalties, and other related sources to the School Capital Construction Account. These revenues support construction, renovation, and maintenance of K-12 schools.

Mineral Royalties and Severance Taxes

Due to Wyoming's vast mineral resources, the state collects substantial severance taxes and royalties from the extraction of coal, oil, natural gas, and other minerals. A portion of these revenues are allocated to support school construction. The state's economy and budget for school construction are closely tied to fluctuations in the mineral market, which can impact the availability of funds.

School Capital Construction Account (SCCA)

The School Capital Construction Account is the primary repository for the funds earmarked for school facilities. This account is supported by the revenues mentioned above, as well as state legislative appropriations. The Wyoming Legislature allocates money to the SCCA based on statewide assessments of school facility needs, ensuring that funds are distributed to districts facing the most urgent infrastructure challenges.

Legislative Appropriations

The Wyoming Legislature plays a critical role in school capital funding. Each biennium, the Legislature reviews reports from the School Facilities Commission (SFC), which conducts assessments of school buildings to prioritize projects based on safety, capacity, and condition. The Legislature then appropriates funds from the SCCA for new construction, renovation, and maintenance projects across the state.

Wyoming's approach to K-12 school capital construction is heavily reliant on state revenues, particularly those tied to natural resources. This system ensures that all districts, regardless of local wealth, have access to funding for essential school infrastructure projects. However, the state's reliance on mineral revenues also creates a degree of vulnerability, as fluctuations in the energy sector can affect the availability of funds for future construction needs.

The State of Wyoming School Facilities Division is required to periodically perform a statewide facilities condition assessment. From this assessment a facility condition index (FCI) score is generated. The FCI score is instrumental in determining where buildings should be placed on the priority list for condition remediation (i.e. replacement, renovation). The last assessment was completed in 2023, however, these FCI scores have not yet been fully adopted by the State of Wyoming School Facilities Commission. The following table shows all buildings within the District along with the year built, age, square footage, 2016 and 2023 FCI scores:

Building	Year Built	Age	Sq Feet	2016 FCI	2023 FCI
Administration Building	1921	103	139,231	0.2781	0.030
Afflerbach Elementary	1986	38	61,349	0.2059	0.078
Ag Farm Classroom	1984	40	3,200	N/A	0.206
Alta Vista Elementary	1987	37	54,490	0.2534	0.127
Anderson Elementary	1983	41	54,474	0.1612	0.068
Arp Elementary	1961	63	31,239	0.3228	0.039
Baggs Elementary	2008	16	49,135	0.0579	0.117
Bain Elementary	1961	63	33,053	0.4439	0.039
Buffalo Ridge Elementary	1959	65	32,845	0.3930	0.357
Carey Junior High School	2020	4	136,394	N/A	0.003
Central High School	1977	47	254,522	0.1816	0.169
Clawson Elementary	1939	85	2,774	0.5019	0.189
Cole Elementary	1949	75	32,558	0.2781	0.200
Davis Elementary	2015	9	50,284	0.0200	0.033
Deming Elementary	1945	79	18,099	0.4043	0.089
Dildine Elementary	1956	68	50,339	0.4032	0.005
East High School	1961	63	297,104	0.1762	0.060
Eastridge Facility (formerly Carey Junior High School)	1953	71	178,394	0.3781	0.096
Educational Annex	1982	42	10,000	N/A	0.056
Facilities Management Building	1940	84	26,576	0.0369	0.028
Fairview Elementary	1956	68	26,028	0.4567	0.043
Freedom Elementary	2005	19	51,945	N/A	0.100
Gilchrist Elementary	1984	40	25,421	0.2024	0.157
Goins Elementary	2012	12	52,747	0.0328	0.049
Hebard Elementary	1945	79	32,161	0.4160	0.064
Henderson Elementary	1950	74	36,918	0.3311	0.121
Hobbs Elementary	1959	65	41,708	0.4707	0.464
Jessup Elementary	1961	63	31,710	0.3743	0.349
Johnson Junior High School	1983	41	133,620	0.2777	0.193
Lebhart Elementary	1959	65	25,807	0.4214	0.017
McCormick Junior High School	1975	49	150,844	0.2276	0.179
Meadowlark 5-6 Elementary	2016	8	76,906	N/A	0.034
Miller Elementary	1965	59	12,777	0.2878	0.281
Nutrition Services Building	1967	57	17,775	0.0430	0.036
Outdoor Education Facility	2002	22	2,352	N/A	N/A
Pioneer Park Elementary	1955	69	50,097	0.2056	0.049
Prairie Wind Elementary	2015	9	71,522	0.0200	0.034
Rossmann Elementary	2009	15	48,473	0.0348	0.058
Saddle Ridge Elementary	2009	15	48,473	0.0261	0.042
South High School	2010	14	246,528	0.0538	0.083
Storey Gymnasium	1950	74	69,993	0.2257	0.078

Building	Year Built	Age	Sq Feet	2016 FCI	2023 FCI
Storey Transportation Complex - Bus Barn	1971	53	83,854	0.1828	0.093
Storey Transportation Complex - Warehouse	1971	53	83,854	N/A	0.085
Storey Transportation Complex - Bus Wash Building	2003	21	1,937	0.0970	0.369
Sunrise Elementary	2007	17	48,473	0.0624	0.250
Triumph High School	2008	16	66,599	0.0589	0.129
Willadsen Elementary	1959	65	4,764	0.2436	0.204

Note: Those buildings with a FCI score of N/A were not evaluated by the School Facilities Division.

Capital Construction Fund

Appropriations from the Wyoming Legislature for school construction projects are allocated to LCSD1 through the Capital Construction Fund. Once the Legislature approves funding for a project, the designated funds are reimbursed to the district's Capital Construction Fund, which is specifically reserved for new building construction, major renovations, and significant facility improvements. The district must ensure that these funds are used strictly for the purposes outlined by the legislative appropriation and in accordance with state guidelines. This process allows for transparency and accountability, as each district is required to report on the use of these funds to both the state and the public, ensuring that state resources are effectively and efficiently utilized to meet the infrastructure needs of Wyoming's schools.

Major Maintenance

In addition to capital construction, Wyoming provides dedicated funding for the ongoing maintenance and upkeep of existing school facilities. Major maintenance funding is essential to ensure that school buildings remain safe, functional, and up to modern standards. Unlike capital construction funding, which supports new buildings or large-scale renovations, major maintenance funding is intended for routine upkeep and smaller repairs that extend the life of school facilities.

School Foundation Program Account (SFPA)

The primary source of major maintenance funding for Wyoming schools is the School Foundation Program Account (SFPA). Each biennium, the Wyoming Legislature allocates a portion of state revenues to the SFPA, which is responsible for distributing major maintenance funds to all school districts based on a formula. This formula is determined by the square footage of school buildings within each district, ensuring that districts with larger facilities receive more funding to cover their maintenance needs.

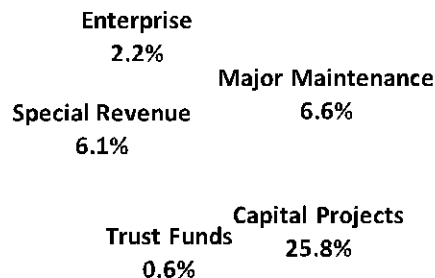
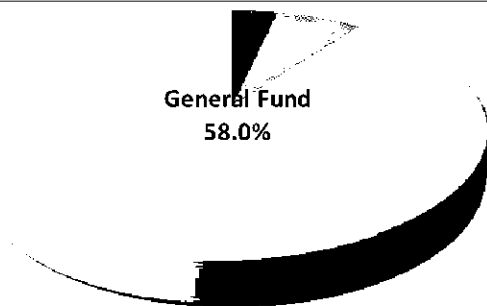
Legislative Appropriations for Major Maintenance

The Wyoming Legislature sets aside specific appropriations for major maintenance as part of the state's overall education funding plan. These appropriations are calculated to ensure that school districts have the necessary resources to perform preventive and routine maintenance tasks, such as roof repairs, HVAC system upgrades, plumbing fixes, and electrical work. By addressing these issues in a timely manner, districts can avoid more costly repairs or replacements in the future. Once districts receive major maintenance funding, they must adhere to strict guidelines regarding how the funds can be spent. The money is typically used for projects classified as "major maintenance," which includes work necessary to maintain the functional integrity of school facilities but excludes items like new construction or minor, routine repairs. Additionally, districts are required to submit detailed reports on their major maintenance expenditures to the Wyoming School Facilities Commission (SFC) to ensure accountability and compliance with state standards.

SUMMARY AND EXPLANATION OF BUDGETS

The FY 2025-26 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.

GENERAL FUND	58.0% of total	255,447,246
<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>		
SPECIAL REVENUE FUND		
FEDERAL GRANTS AND RESTRICTED FUNDS	5.5% of total	\$24,338,665
<i>The Special Revenue Fund is used to account for all <u>supplemental</u> categorical federal and state restricted grants. The federal grants are legally restricted to specific uses within targeted populations.</i>		
STUDENT ACTIVITY FUND	0.5% of total	\$2,300,000
<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>		
SCHOLARSHIP FUND	0.01% of total	\$ 45,000
<i>Scholarship Funds are held in a custodial capacity and administered in accordance the terms of the scholarship.</i>		
MAJOR MAINTENANCE FUND	6.6% of total	\$ 29,000,000
<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>		
CAPITAL PROJECTS FUND		
CAPITAL CONSTRUCTION FUND	22.8% of total	\$100,263,466
<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>		
SPECIAL BUILDING FUND	3.0% of total	\$ 13,387,213
<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>		
ENTERPRISE FUNDS		
<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>		
NUTRITION SERVICES FUND	2.2% of total	\$9,715,000
TUITION PRESCHOOL FUND	0.0% of total	\$162,701
TRUST FUNDS		
<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>		
HEALTH INCENTIVE TRUST FUND	0.3% of total	\$ 1,250,000
EMPLOYEE RETENTION TRUST FUND	0.3% of total	\$ 1,200,000
CUSTODIAL FUNDS		
<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>		
STATE CHARTER SCHOOL FUND	0.7% of total	\$ 3,080,000
TOTAL		\$440,189,291



AUTHORIZED MILL LEVIES

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	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 ¹	6.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000
TOTAL SCHOOL DISTRICT LEVIES	32.000	32.000	32.000	32.000	32.000	32.000	32.000	32.000
STATEWIDE SCHOOL FOUNDATION LEVY	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
LARAMIE COUNTY ASSESSED VALUATION								
Locally Assessed	1,428,251,395	1,623,686,202	1,856,037,679	1,896,629,778	1,699,965,310	1,703,025,248	1,718,522,777	1,720,086,633
State Assessed	502,379,641	856,827,385	1,016,545,918	892,088,835	1,010,731,802	990,517,166	1,024,194,750	977,081,791
Total	\$ 1,930,631,036	\$ 2,480,513,587	\$ 2,872,583,597	\$ 2,788,718,613	\$ 2,710,697,112	\$ 2,873,338,939	\$ 2,879,085,617	\$ 2,907,876,473
LCSD1 ASSESSED VALUATION								
Locally Assessed	1,333,785,727	1,514,403,711	1,727,611,129	1,763,135,950	1,584,671,879	1,587,524,288	1,601,970,759	1,603,428,553
State Assessed	320,031,403	458,339,707	480,572,018	497,435,769	594,266,481	582,381,151	602,182,111	574,481,733
Total	\$ 1,653,817,130	\$ 1,972,743,418	\$ 2,208,183,147	\$ 2,260,571,719	\$ 2,178,938,360	\$ 2,169,905,440	\$ 2,204,152,870	\$ 2,177,910,286
MAXIMUM BOND CAPACITY (10%) ²	\$ 165,381,713	\$ 197,274,342	\$ 220,818,315	\$ 226,057,172	\$ 217,893,836	\$ 216,990,544	\$ 220,415,287	\$ 217,791,029

¹Pursuant 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.

²School 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 2025-26 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
Beginning Balance	42,509,934	3,534,513	20,402,456	420	25,457,055	2,987,239	17,523,013	-	112,414,630
Excess Tax Restriction	-	-	-	-	-	-	-	-	-
Prior Year Encumbrances	4,889,836	-	-	-	-	-	-	-	4,889,836
	\$ 47,399,770	\$ 3,534,513	\$20,402,456	\$ 420	\$25,457,055	\$ 2,987,239	\$17,523,013	\$ -	\$117,304,466
Revenue									
81xxx - Local Revenue	66,259,563	2,934,000	900,000	-	1,364,500	2,511,500	500,000	-	74,469,563
82xxx - County Revenue	18,360,726	-	-	-	-	-	-	-	18,360,726
83xxx - State Revenue	164,602,888	1,477,397	17,348,418	100,163,046	-	-	-	3,080,000	286,671,749
84xxx - Federal Revenue	725,000	21,682,271	-	-	-	5,079,000	-	-	27,486,271
85xxx - Other/Transfers	205,000	-	-	100,000	10,479,563	1,041,201	1,600,000	-	13,425,764
Total Revenue	\$250,153,177	\$ 26,093,668	\$18,248,418	\$100,263,046	\$11,844,063	\$ 8,631,701	\$ 2,100,000	\$ 3,080,000	\$420,414,073
Total Funds Available	\$297,552,947	\$ 29,628,181	\$38,650,874	\$100,263,466	\$37,301,118	\$11,618,940	\$19,623,013	\$ 3,080,000	\$537,718,539
Expenditure									
1xxx - Instruction	148,494,177	16,644,820	-	-	525,450	162,701	1,500,000	-	167,327,148
2xxx - Instructional Support	27,400,273	6,834,575	-	-	5,000	-	250,000	-	34,489,848
3xxx - General Support	77,024,747	3,106,775	29,000,000	598,456	140,000	-	700,000	-	110,569,978
4xxx - Non-instructional	-	97,495	-	-	-	9,715,000	-	-	9,812,495
5xxx - Capital Outlay	-	-	-	99,665,010	11,616,763	-	-	-	111,281,773
6xxx - Other/Transfers	2,528,050	-	-	-	1,100,000	-	-	3,080,000	6,708,050
Total Expenditure	\$255,447,246	\$ 26,683,665	\$29,000,000	\$100,263,466	\$13,387,213	\$ 9,877,701	\$ 2,450,000	\$ 3,080,000	\$440,189,291
Ending Balance	\$ 42,105,701	\$ 2,944,516	\$ 9,650,874	\$ -	\$23,913,905	\$ 1,741,239	\$17,173,013	\$ -	\$ 97,529,248

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General Fund

GENERAL FUND BUDGET SUMMARY

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUE	\$ 226,945,552	\$ 216,569,694	\$ 223,795,307	\$ 233,698,180	\$ 230,984,223	\$ 250,153,177	\$ 252,695,047	\$ 256,530,945	\$ 259,086,424
EXPENSES	208,087,129	210,210,592	217,560,440	238,637,959	229,533,742	250,557,410	254,170,010	256,711,710	257,225,133
PRIOR YEAR OBLIGATIONS	5,963,682	5,536,858	6,600,813	6,450,568	6,450,568	4,889,836	-	-	-
RESULTS FROM OPERATIONS	\$ 12,894,741	\$ 822,244	\$ (365,946)	\$ (11,390,347)	\$ (5,000,087)	\$ (5,294,069)	\$ (1,474,963)	\$ (180,765)	\$ 1,861,291
FUNDS AVAILABLE FROM PRIOR YEAR	\$ 33,085,136	\$ 46,406,701	\$ 46,164,990	\$ 46,223,340	\$ 45,949,289	\$ 42,509,934	\$ 42,105,701	\$ 40,630,738	\$ 40,449,973
ENCUMBRANCES RELEASED	5,963,682	5,536,858	6,600,813	6,450,568	6,450,568	4,889,836	-	-	-
ENCUMBRANCES ADDED	(5,536,858)	(6,600,813)	(6,450,568)	-	(4,889,836)	-	-	-	-
FUND BALANCE	\$ 46,406,701	\$ 46,164,990	\$ 45,949,289	\$ 41,283,561	\$ 42,509,934	\$ 42,105,701	\$ 40,630,738	\$ 40,449,973	\$ 42,311,264
Less Tax Excess									
Restriction ¹	(5,816,760)	(4,180,257)		-	-	-	-	-	-
ESTIMATED FUND RESERVE	\$ 40,589,941	\$ 41,984,733	\$ 45,949,289	\$ 41,283,561	\$ 42,509,934	\$ 42,105,701	\$ 40,630,738	\$ 40,449,973	\$ 42,311,264

¹W.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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
LOCAL REVENUE	\$ 54,911,282	\$ 70,820,748	\$ 72,352,876	\$ 70,572,945	\$ 72,843,112	\$ 66,259,563	\$ 70,235,137	\$ 73,044,542	\$ 73,774,988
Includes:									
District Tax-25 mills									
Motor Vehicle Taxes									
Car Company Taxes									
Interest & Dividends									
Admissions									
Pupil Activity Income									
School Rentals									
COUNTY REVENUE	\$ 15,166,155	\$ 22,003,218	\$ 19,481,142	\$ 19,056,968	\$ 19,235,190	\$ 18,360,726	\$ 19,462,370	\$ 20,240,864	\$ 20,443,273
Includes:									
6-mill County Tax									
Motor Vehicle Taxes									
Car Company Taxes									
Fines & Forfeitures									
STATE REVENUE	\$ 155,717,732	\$ 122,552,657	\$ 130,817,635	\$ 141,338,267	\$ 137,911,682	\$ 164,602,888	\$ 162,014,540	\$ 162,262,538	\$ 163,885,163
Includes:									
Foundation Program,									
Joint Service, Taylor									
Grazing, Tax Short Fall									
FEDERAL	\$ 1,049,694	\$ 1,124,511	\$ 1,077,688	\$ 875,000	\$ 745,278	\$ 725,000	\$ 766,000	\$ 766,000	\$ 766,000
Includes:									
Impact Aid, J.R.O.T.C.									
OTHER SOURCES	\$ 100,688	\$ 68,558	\$ 65,966	\$ 1,855,000	\$ 248,961	\$ 205,000	\$ 217,000	\$ 217,000	\$ 217,000
Includes:									
Sale of Assets, Fund									
Transfers, Proceeds From									
Insurance Claims									
TOTAL	\$ 226,945,552	\$ 216,569,692	\$ 223,795,307	\$ 233,698,180	\$ 230,984,223	\$ 250,153,177	\$ 252,695,047	\$ 256,530,945	\$ 259,086,424

GENERAL FUND BUDGET SUMMARY By Function

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
Beginning Balance	\$ 33,085,136	\$ 46,406,701	\$ 46,164,990	\$ 46,223,340	\$ 45,949,289	\$ 42,509,934	\$ 42,105,701	\$ 40,630,738	\$ 40,449,972
Carryover Encumbrance	5,963,682	5,536,858	6,600,813	6,450,568	6,450,568	4,889,836	-	-	-
Revenue									
81xxx - Local Revenue	\$ 54,911,282	\$ 70,820,748	\$ 72,352,876	\$ 70,572,945	\$ 72,843,112	\$ 66,259,563	\$ 70,235,137	\$ 73,044,542	\$ 73,774,988
82xxx - County Revenue	15,166,155	22,003,218	19,481,142	19,056,968	19,235,190	18,360,726	19,462,370	20,240,864	20,443,273
83xxx - State Revenue	155,717,732	122,552,657	130,817,635	141,338,267	137,911,682	164,602,888	162,014,540	162,262,538	163,885,163
84xxx - Federal Revenue	1,049,694	1,124,511	1,077,688	875,000	745,278	725,000	766,000	766,000	766,000
85xxx - Other/Transfers	100,688	68,558	65,966	1,855,000	248,961	205,000	217,000	217,000	217,000
Total Revenue	\$ 226,945,551	\$ 216,569,692	\$ 223,795,307	\$ 233,698,180	\$ 230,984,223	\$ 250,153,177	\$ 252,695,047	\$ 256,530,945	\$ 259,086,424
Expenditure									
1xxx - Instruction	\$ 123,365,393	\$ 125,113,430	\$ 128,070,522	\$ 139,086,931	\$ 138,781,037	\$ 148,494,177	\$ 147,751,706	\$ 149,229,223	\$ 149,527,681
2xxx - Instructional Support	21,845,028	23,809,778	25,031,791	27,881,294	25,201,006	27,400,273	27,263,271	27,535,904	27,590,976
3xxx - General Support	63,836,830	63,464,912	66,577,551	76,596,478	69,490,062	77,024,747	76,639,623	77,406,019	77,560,831
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	5,003,559	3,359,330	4,481,390	1,523,825	2,512,205	2,528,050	2,515,410	2,540,564	2,545,645
Total Expenditure	\$ 214,050,811	\$ 215,747,450	\$ 224,161,254	\$ 245,088,528	\$ 235,984,310	\$ 255,447,246	\$ 254,170,010	\$ 256,711,710	\$ 257,225,133
Encumbrance	5,536,858	6,600,813	6,450,568	-	4,889,836	-	-	-	-
Ending Balance	\$ 46,406,701	\$ 46,164,990	\$ 45,949,289	\$ 41,283,560	\$ 42,509,934	\$ 42,105,701	\$ 40,630,738	\$ 40,449,972	\$ 42,311,263

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.

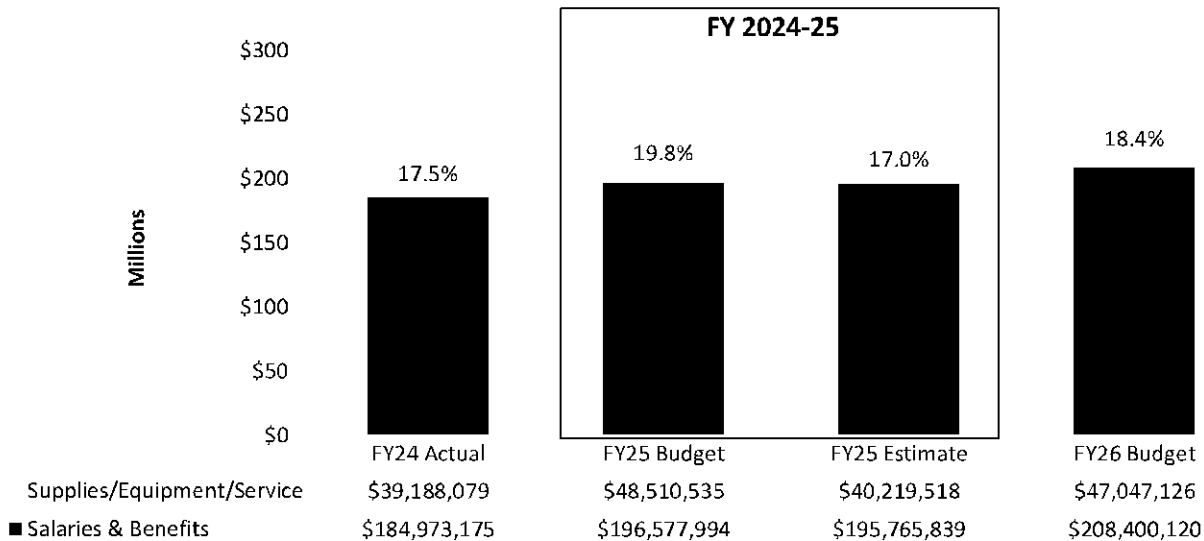
FACILITIES

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 2023-24	FY 2024-25		FY 2025-26	
	ACTUAL	BUDGET	ESTIMATE	ENCUMBRANCES	BUDGET ¹
Salaries & Benefits	\$ 184,973,175	\$ 196,577,994	\$ 195,765,839	\$ 284,400	\$ 208,400,120
Supplies/Equipment/Service					
School Budgets	4,249,607	5,306,248	4,264,243	215,597	5,235,685
Charter Schools	4,091,431	4,304,600	5,558,552	28,200	6,528,200
Special Services	2,038,676	2,287,807	2,418,373	136,295	2,472,229
Curriculum/Inst Staff Services	955,274	1,654,401	1,092,474	80,555	1,106,369
Technology Services	5,768,075	3,553,354	3,021,126	570,762	3,566,141
Instructional Material	1,422,284	3,113,756	2,034,705	481,059	2,479,453
Central Administration	6,046,120	7,873,955	5,183,351	1,893,038	7,284,098
Transportation	3,426,725	6,006,553	4,415,384	607,514	4,625,000
Facilities	10,798,767	13,878,494	11,865,333	503,601	13,205,184
School Board	391,120	531,366	365,978	88,814	544,766
Carryover POs	-	-	-	-	-
Total Supplies/Equip/Service	\$ 39,188,079	\$ 48,510,535	\$ 40,219,518	\$ 4,889,836	\$ 47,047,126
TOTAL EXPENSE	\$ 224,161,253	\$ 245,088,529	\$ 235,985,357	\$ 5,174,236	\$ 255,447,246



¹Note - FY 2025-26 budget figures include prior year carryover encumbrances.

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GENERAL FUND

SCHOOL AND DEPARTMENT EXPENDITURES

	FY 2023-24 ACTUAL	FY 2024-25		FY 2025-26 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
		BUDGET	ESTIMATE			
High Schools	\$ 2,173,311	\$ 2,283,997	\$ 2,114,912	\$ 2,325,505	\$ 113,719	\$ 2,439,224
Junior High Schools	640,237	737,008	520,194	711,135	19,860	730,995
Elementary Schools	1,436,058	1,968,201	1,629,138	1,983,448	82,018	2,065,466
District Charter Schools	4,091,431	4,300,000	5,558,552	6,500,000	28,200	6,528,200
Total	\$ 8,341,037	\$ 9,289,206	\$ 9,822,795	\$ 11,520,088	\$ 243,797	\$ 11,763,885
Departments ¹	\$ 30,847,041	\$ 32,821,282	\$ 30,396,723	\$ 30,921,602	\$ 4,361,639	\$ 35,283,241
Total Schools/Departments	39,188,079	42,110,488	40,219,518	42,441,690	4,605,436	47,047,126
Salaries	\$ 120,859,791	\$ 127,513,626	\$ 126,764,785	\$ 133,373,660	\$ -	\$ 133,373,660
Benefits/Other	64,113,384	69,064,368	69,001,053	74,742,060	284,400	75,026,460
Total	184,973,175	196,577,994	195,765,839	208,115,720	284,400	208,400,120
Total Expenses ²	\$ 224,161,253	\$ 238,688,482	\$ 235,985,357	\$ 250,557,410	\$ 4,889,836	\$ 255,447,246
Fund Reserve	\$ 45,949,289	\$ 41,283,561	\$ 42,509,934	\$ 42,105,701	\$ -	\$ 42,105,701
Grand Total	\$ 270,110,542	\$ 279,972,043	\$ 278,495,291	\$ 292,663,111	\$ 4,889,836	\$ 297,552,947

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

²Includes purchased services, supplies, and equipment.

GENERAL FUND SALARIES & FRINGE BENEFITS

**FY 2025-26
BUDGET**

SALARIES:		
Certified	\$	95,536,440
Professional		4,193,900
Classified		30,107,220
Substitutes/Temporary		3,536,100
Total Salaries	\$	133,373,660

FRINGE BENEFITS:		
Social Security/Retirement	\$	29,606,100
Insurance:		
Health, Life, LTD		42,111,240
Workers' Compensation		620,830
Unemployment		59,490
Other Fringe Benefits/Retention		2,344,400
Total Fringe Benefits	\$	74,742,060

TOTAL SALARIES & BENEFITS	\$	208,115,720
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SCHOOLS	FY25 BUDGET	FY26 BUDGET	DIFFERENCE
Central High School	\$ 701,035	\$ 700,864	\$ (171)
East High School	817,631	868,135	50,504
Triumph High School	123,848	138,854	15,006
South High School	641,483	617,652	(23,831)
TOTAL HIGH SCHOOL	\$ 2,283,997	\$ 2,325,505	\$ 41,508
Carey Junior High School	287,700	278,353	(9,347)
Johnson Junior High School	227,552	209,061	(18,491)
McCormick Junior High School	221,756	223,721	1,965
TOTAL JUNIOR HIGH	\$ 737,008	\$ 711,135	\$ (25,873)
Afflerbach Elementary	95,179	98,070	2,891
Alta Vista Elementary	63,537	62,810	(727)
Anderson Elementary	85,458	81,468	(3,990)
Arp Elementary	82,439	88,988	6,549
Baggs Elementary	81,203	85,656	4,453
Bain Elementary	63,191	63,652	461
Buffalo Ridge Elementary	49,623	46,220	(3,403)
Clawson Elementary	2,655	12,590	9,935
Cole Elementary	44,166	45,594	1,428
Coyote Ridge Elementary	109,756	129,150	19,394
Davis Elementary	62,812	60,180	(2,632)
Deming Elementary	27,592	34,172	6,580
Dildine Elementary	86,945	87,257	312
Fairview Elementary	27,037	29,070	2,033
Freedom Elementary	87,137	89,780	2,643
Gilchrist Elementary	35,360	52,304	16,944
Goins Elementary	82,989	80,331	(2,658)
Hebard Elementary	33,842	33,884	42
Henderson Elementary	77,510	71,196	(6,314)
Hobbs Elementary	59,465	63,797	4,332
Jessup Elementary	38,235	38,657	422
Lebhart Elementary	26,778	27,476	698
Meadowlark Elementary	136,875	130,144	(6,731)
Miller Elementary	23,466	-	(23,466)
Pioneer Park Elementary	101,095	111,457	10,362
Prairie Wind Elementary	110,562	86,188	(24,374)
Rossmann Elementary	81,762	82,225	463
Saddle Ridge Elementary	98,487	93,507	(4,980)
Sunrise Elementary	88,532	87,468	(1,064)
Willadsen Elementary	4,513	10,157	5,644
TOTAL ELEMENTARY	\$ 1,968,201	\$ 1,983,448	\$ 15,247
PODER Academy Charter	2,100,000	3,100,000	1,000,000
PODER Academy Secondary Charter	2,200,000	3,400,000	1,200,000
TOTAL CHARTER SCHOOLS	\$ 4,300,000	\$ 6,500,000	\$ 2,200,000
TOTAL SCHOOLS	\$ 9,289,206	\$11,520,088	\$ 2,230,882

DEPARTMENTS	FY25 BUDGET	FY26 BUDGET	DIFFERENCE
Board of Education	\$ 505,952	\$ 455,952	\$ (50,000)
TOTAL BOARD OF EDUCATION	\$ 505,952	\$ 455,952	\$ (50,000)
Department of Superintendent	335,772	135,772	(200,000)
Department of Community Relations	67,602	67,602	-
Department of General Legal Counsel	10,000	10,000	-
Department of Instruction	877,478	905,000	27,522
Department of Finance	3,045,574	3,465,574	420,000
Department of Business Services	520,615	470,615	(50,000)
Warehouse	46,190	46,190	-
Mailroom and Graphics	327,798	277,798	(50,000)
Department of Athletics/Activities	199,530	149,530	(50,000)
Department of Human Resources	309,231	209,231	(100,000)
Offset Budget	(299,485)	(346,252)	(46,767)
TOTAL CENTRAL ADMINISTRATION	\$ 5,440,305	\$ 5,391,060	\$ (49,245)
Curriculum and Instruction	174,939	174,939	-
At-Risk Instruction	35,625	35,625	-
Gifted and Talented Instruction	48,232	30,000	(18,232)
International Baccalaureate	117,751	75,000	(42,751)
Art Instruction	10,000	15,500	5,500
World Language Instruction	9,000	9,000	-
Language Arts Instruction	40,000	40,000	-
PE/Health Instruction	25,000	5,000	(20,000)
Math Instruction	9,000	9,000	-
Music Instruction	94,000	94,000	-
Science Instruction	28,000	28,000	-
Social Studies Instruction	6,000	6,000	-
Career and Technical Education	162,500	5,000	(157,500)
School Leadership	75,000	45,000	(30,000)
Summer School/Extended Day Instruction	50,000	50,000	-
English Language Instruction	5,000	5,000	-
Professional Learning Communities	200,000	50,000	(150,000)
Assessment	213,750	213,750	-
Staff Development	135,000	135,000	-
TOTAL CURRICULUM / INSTRUCTION	\$ 1,438,797	\$ 1,025,814	\$ (412,983)

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DEPARTMENTS	FY25 BUDGET	FY26 BUDGET	DIFFERENCE
Department of Technology	828,467	828,467	-
Technology Integration	69,805	69,805	-
Management Information Systems	741,753	741,753	-
Multimedia Services	146,654	146,654	-
Field Services	1,428,700	1,208,700	(220,000)
TOTAL TECHNOLOGY	\$ 3,215,379	\$ 2,995,379	\$ (220,000)
Special Services Reimbursable	1,587,494	1,987,494	400,000
Special Services	312,308	312,308	-
Nursing Services	36,132	36,132	-
TOTAL SPECIAL SERVICES	\$ 1,935,934	\$ 2,335,934	\$ 400,000
Curriculum Adoption	673,000	523,500	(149,500)
Curriculum Consumables	1,333,841	1,374,894	41,053
Curriculum Training and Development	100,000	100,000	-
TOTAL INSTRUCTIONAL MATERIAL	\$ 2,106,841	\$ 1,998,394	\$ (108,447)
Transportation Services	3,057,084	2,307,084	(750,000)
Transportation Shop	1,910,402	1,710,402	(200,000)
TOTAL TRANSPORTATION	\$ 4,967,486	\$ 4,017,486	\$ (950,000)
Department of Planning and Construction	362,346	180,000	(182,346)
Maintenance Administration	1,751,369	1,751,369	-
Facility Monitoring, Safety and Security	792,352	765,500	(26,852)
Custodial Services	397,033	397,033	-
Crisis Management	46,800	46,800	-
Risk Management	2,075,202	2,275,395	200,193
Utilities	7,785,486	7,285,486	(500,000)
TOTAL FACILITIES	\$13,210,588	\$12,701,583	\$ (509,005)
DEPARTMENT TOTAL	\$32,821,282	\$30,921,602	\$ (1,899,680)
GRAND TOTAL SCHOOLS & DEPARTMENTS	\$42,110,488	\$42,441,690	\$ 331,202

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GENERAL FUND
Schedule of Revenues

REVENUES	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
81xxx - Local revenue								
81110 25 Mill Tx Non Minrl	37,393,223	40,856,429	46,772,880	46,476,592	40,590,342	43,025,763	44,746,793	45,194,261
81111 25 Mills Tax	6,397,726	15,994,641	10,272,504	10,371,169	12,258,261	12,993,757	13,513,507	13,648,642
81120 Motor Vehicle Taxes	8,453,215	8,065,025	8,467,702	8,453,860	8,500,000	9,010,000	9,370,400	9,464,104
81130 Car Company Taxes	64,478	55,291	58,174	60,101	50,000	53,000	55,120	55,671
81140 Delinquent Local Taxes	65,184	91,445	85,456	66,591	50,000	53,000	55,120	55,671
81302 Concur Enroll Comm College	651,822	576,345	602,805	700,455	700,000	742,000	771,680	779,397
81320 Reg Day School In-State Distr	-	-	-	-	-	-	-	-
81322 Juvenile Det Tuition In-State	-	-	-	-	-	-	-	-
81372 Students W/Disab Non-Dist	-	-	-	-	-	-	-	-
81410 Transportation Fees (Pupils)	4,917	3,852	1,982	14,442	5,000	5,300	5,512	5,567
81510 Interest On Investments	161,524	3,254,778	4,000,319	3,637,347	2,500,000	2,650,000	2,756,000	2,783,560
81512 Interest On Impact Aid	6,508	158,955	281,582	253,701	200,000	212,000	220,480	222,685
81590 Other Interest Earned	7,763	214,128	298,999	257,099	200,000	212,000	220,480	222,685
81710 Admissions	45,225	57,340	44,685	32,289	30,000	31,800	33,072	33,403
81740 Fines & Fees	19,219	5,948	7,068	5,919	5,000	5,300	5,512	5,567
81790 Other Pupil Activity Income	10,135	1,540	6,090	8,850	10,000	10,600	11,024	11,134
81850 Indirect Cost Revenue	1,317,007	1,134,588	1,093,693	2,085,017	750,000	795,000	826,800	835,068
81910 Rental School Facilities	16,393	36,470	84,384	49,327	10,000	10,600	11,024	11,134
81912 Rental Instruments	2,596	5,340	11,280	4,960	10,000	10,600	11,024	11,134
81915 Charter Admin Fee	-	-	-	-	174,960	185,458	192,876	194,805
81920 Contributions & Donations	719	1,500	225	924	-	-	-	-
81950 Refund Of Prior Years Expenses	28,324	32,369	9,234	129,359	10,000	10,600	11,024	11,134
81980 Svcs Provided Other Local Govt	-	-	-	-	-	-	-	-
81981 Trans Svcs Provided Local Govt	95,894	89,988	96,590	113,203	100,000	106,000	110,240	111,342
81990 Miscellaneous	966	34,911	8,943	1,169	1,000	1,060	1,102	1,113
81991 Discounts Rebates Erate	144,399	138,995	140,841	112,587	100,000	106,000	110,240	111,342
81992 Advertising	24,045	10,869	7,441	8,150	5,000	5,300	5,512	5,567
Total Local Revenue	\$ 54,911,282	\$ 70,820,748	\$ 72,352,876	\$ 72,843,112	\$ 66,259,563	\$ 70,235,137	\$ 73,044,542	\$ 73,774,988
82xxx - County revenue								
82110 6 Mill County Equalization Tax	10,061,285	9,979,794	11,403,290	11,351,880	9,963,563	10,561,377	10,983,832	11,093,670
82111 6 Mill Tax Mineral	1,864,882	7,981,626	4,191,663	4,071,237	4,862,163	5,153,893	5,360,048	5,413,649
82120 Motor Vehicle Tax	2,050,068	1,960,989	2,057,091	2,057,870	2,000,000	2,120,000	2,204,800	2,226,848
82130 Car Company Tax	14,880	17,406	18,250	18,865	15,000	15,900	16,536	16,701
82140 Penalties & Interest On Taxes	16,268	22,799	50,424	38,120	20,000	21,200	22,048	22,268
82150 Fines & Forfeitures	1,158,773	2,040,603	1,760,424	1,697,218	1,500,000	1,590,000	1,653,600	1,670,136
Total County Revenue	\$ 15,166,155	\$ 22,003,218	\$ 19,481,142	\$ 19,235,190	\$ 18,360,726	\$ 19,462,370	\$ 20,240,864	\$ 20,443,273

REVENUE	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
83xxx - State revenue								
83110 Foundation Program	150,668,182	82,829,694	90,086,604	95,997,501	115,155,094	112,072,268	111,321,421	112,434,635
83111 Audit Adjustmnt Foundation Prg	(47,734)	1,373,888	-	(188,296)	-	-	-	-
83120 Special Education Reimb	-	35,834,065	38,152,614	39,117,496	40,000,000	40,400,000	41,208,000	41,620,080
83130 Taylor Grazing	1,015	-	929	1,890	500	505	515	520
83160 Tax Shortfall Grant	2,772,600	-	-	363,410	6,746,844	6,814,312	6,950,599	7,020,105
83290 Other State Restricted Revenue	-	-	-	-	-	-	-	-
83291 Retirement Reimbursement	2,323,476	2,514,780	2,577,150	2,619,681	2,700,000	2,727,000	2,781,540	2,809,355
83360 State Cooperative Svcs Incent	194	230	338	-	450	455	464	468
Total State Revenue	\$ 155,717,732	\$ 122,552,657	\$ 130,817,635	\$ 137,911,682	\$ 164,602,888	\$ 162,014,540	\$ 162,262,538	\$ 163,885,163
84xxx - Federal revenue								
84110 Impact Aid	924,027	1,003,169	945,503	519,645	600,000	636,000	636,000	636,000
84190 Other Federal Revenue Rotc	125,667	121,342	132,185	225,633	125,000	130,000	130,000	130,000
Total Federal Revenue	\$ 1,049,694	\$ 1,124,511	\$ 1,077,688	\$ 745,278	\$ 725,000	\$ 766,000	\$ 766,000	\$ 766,000
85xxx - Other revenue sources								
85281 Poder Charter Sch Agency Trx	21,250	19,440	14,500	139,322	100,000	106,000	106,000	106,000
85282 Pass Charter Sch Agency Trans	14,673	16,818	9,351	58,818	100,000	106,000	106,000	106,000
85230 Transfer from Cap Con/Spc Bldg	-	-	35,824	15,300	-	-	-	-
85312 Sale Of Asset After 7/1/97	1,250	4,471	5,991	35,521	5,000	5,000	5,000	5,000
85320 Compensation Loss Fixed Assets	63,515	27,830	300	-	-	-	-	-
Total Other Revenue	\$ 100,688	\$ 68,558	\$ 65,966	\$ 248,961	\$ 205,000	\$ 217,000	\$ 217,000	\$ 217,000
TOTAL REVENUE	\$ 226,945,552	\$ 216,569,694	\$ 223,795,307	\$ 230,984,223	\$ 250,153,177	\$ 252,695,047	\$ 256,530,945	\$ 259,086,424

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GENERAL FUND
Schedule of Revenue and Expenditures
by Major Function and Major Object

REVENUE	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
81xxx-Local revenue								
District Tax Revenue	52,373,827	65,062,832	65,656,716	65,428,313	61,448,603	65,135,519	67,740,940	68,418,349
Tuition Revenue	651,822	576,345	602,805	700,455	700,000	742,000	771,680	779,397
Transportation Revenue	4,917	3,852	1,982	14,442	5,000	5,300	5,512	5,567
Earnings on Investments	175,795	3,627,861	4,580,899	4,148,148	2,900,000	3,074,000	3,196,960	3,228,930
Student Activity Revenue	74,579	64,829	57,843	47,058	45,000	47,700	49,608	50,104
Indirect Cost Revenue	1,317,007	1,134,588	1,093,693	2,085,017	750,000	795,000	826,800	835,068
Other Local Revenue	313,335	350,442	358,938	419,679	410,960	435,618	453,042	457,573
Total Local Revenue	\$ 54,911,282	\$ 70,820,748	\$ 72,352,876	\$ 72,843,112	\$ 66,259,563	\$ 70,235,137	\$ 73,044,542	\$ 73,774,988
82xxx-County revenue								
County Tax Revenue	15,166,155	22,003,218	19,481,142	19,235,190	18,360,726	19,462,370	20,240,864	20,443,273
Total County Revenue	\$ 15,166,155	\$ 22,003,218	\$ 19,481,142	\$ 19,235,190	\$ 18,360,726	\$ 19,462,370	\$ 20,240,864	\$ 20,443,273
83xxx-State revenue								
Unrestricted State Grants/Aid	153,394,063	120,037,647	128,240,147	135,292,001	161,902,438	159,287,086	159,480,535	161,075,340
Restricted State Grants	2,323,476	2,514,780	2,577,150	2,619,681	2,700,000	2,727,000	2,781,540	2,809,355
Cooperative Services	194	230	338	-	450	455	464	468
Total State Revenue	\$ 155,717,732	\$ 122,552,657	\$ 130,817,635	\$ 137,911,682	\$ 164,602,888	\$ 162,014,540	\$ 162,262,538	\$ 163,885,163
84xxx-Federal revenue								
Unrestricted Federal Grants/Aid	1,049,694	1,124,511	1,077,688	745,278	725,000	766,000	766,000	766,000
Total Federal Revenue	\$ 1,049,694	\$ 1,124,511	\$ 1,077,688	\$ 745,278	\$ 725,000	\$ 766,000	\$ 766,000	\$ 766,000
85xxx-Other revenue sources								
Fund Trasfers	35,923	36,258	24,152	198,140	200,000	212,000	212,000	212,000
Compensation for Loss of Assets	64,765	32,301	41,815	50,821	5,000	5,000	5,000	5,000
Total Other Revenue	\$ 100,688	\$ 68,558	\$ 65,966	\$ 248,961	\$ 205,000	\$ 217,000	\$ 217,000	\$ 217,000
TOTAL REVENUE	\$226,945,552	\$216,569,694	\$223,795,307	\$230,984,223	\$250,153,177	\$ 252,695,047	\$ 256,530,945	\$ 259,086,424

EXPENDITURES

1xxx-Instruction

Personnel Salaries	74,869,523	75,378,692	77,116,989	81,651,175	85,812,680	85,383,617	86,237,453	86,409,928
Personnel Benefits	37,595,581	38,543,591	39,023,340	42,220,775	46,002,490	45,772,478	46,230,202	46,322,663
Purchased Services	3,069,333	3,608,903	3,442,657	4,175,170	4,572,721	4,549,857	4,595,356	4,604,546
Supplies and Materials	3,874,809	3,383,399	4,105,090	4,757,855	5,485,121	5,457,695	5,512,272	5,523,297
Capital Outlay	64,622	118,863	41,090	160,277	-	-	-	-
Other Objects	43,447	39,971	38,428	34,031	66,965	66,630	67,297	67,431
Other Uses/Transfers	3,848,079	4,040,010	4,302,928	5,781,754	6,554,200	6,521,429	6,586,643	6,599,817

Total Instruction	\$ 123,365,393	\$ 125,113,430	\$ 128,070,522	\$ 138,781,037	\$ 148,494,177	\$ 147,751,706	\$ 149,229,223	\$ 149,527,681
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2xxx-Instructional Support

Personnel Salaries	13,863,616	14,922,809	15,409,093	15,483,079	16,273,840	16,192,471	16,354,396	16,387,104
Personnel Benefits	6,981,466	7,554,715	7,875,636	8,291,027	9,016,310	8,971,228	9,060,941	9,079,063
Purchased Services	468,279	629,029	1,273,502	886,726	1,094,497	1,089,025	1,099,915	1,102,115
Supplies and Materials	527,820	695,508	465,730	525,837	895,653	891,175	900,087	901,887
Capital Outlay	-	-	-	-	98,774	98,280	99,263	99,461
Other Objects	3,848	7,718	7,830	14,337	21,198	21,092	21,303	21,346
Other Uses/Transfers	-	-	-	-	-	-	-	-

Total Instructional Support	\$ 21,845,028	\$ 23,809,778	\$ 25,031,791	\$ 25,201,006	\$ 27,400,273	\$ 27,263,271	\$ 27,535,904	\$ 27,590,976
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3xxx-General Support Services

Personnel Salaries	26,157,099	27,257,085	28,333,779	29,630,600	31,287,140	31,130,704	31,442,011	31,504,895
Personnel Benefits	14,623,816	15,474,417	15,169,685	16,564,548	18,056,990	17,966,705	18,146,372	18,182,665
Purchased Services	5,345,965	5,142,309	5,005,277	5,395,698	7,906,516	7,866,984	7,945,653	7,961,545
Supplies and Materials	11,584,258	12,291,929	14,711,104	12,754,847	14,666,825	14,593,491	14,739,426	14,768,905
Capital Outlay	569,611	295,227	1,289,318	3,201,494	3,392,655	3,375,692	3,409,449	3,416,268
Other Objects	54,013	74,594	83,908	56,582	64,620	64,297	64,940	65,070
Other Uses/Transfers	5,502,069	2,929,352	1,984,480	1,886,293	1,650,000	1,641,750	1,658,168	1,661,484

Total General Support Services	\$ 63,836,830	\$ 63,464,912	\$ 66,577,551	\$ 69,490,062	\$ 77,024,747	\$ 76,639,623	\$ 77,406,019	\$ 77,560,831
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4xxx-Non-instructional Services								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5xxx-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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6xxx-Other Uses								
Personnel Salaries	-	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
Other Uses/Transfers	5,003,559	3,359,330	4,481,390	2,512,205	2,528,050	2,515,410	2,540,564	2,545,645
Total Facilities Acquisition and Construction	\$ 5,003,559	\$ 3,359,330	\$ 4,481,390	\$ 2,512,205	\$ 2,528,050	\$ 2,515,410	\$ 2,540,564	\$ 2,545,645
TOTAL EXPENDITURES	\$214,050,811	\$215,747,450	\$224,161,253	\$235,984,310	\$255,447,246	\$ 254,170,010	\$ 256,711,710	\$ 257,225,133

Laramie County School District No. 1**Fiscal Year 2025-26 Annual Budget**

FUND BALANCE - Beginning of Year	\$ 33,085,136	\$ 46,406,701	\$ 46,164,990	\$ 45,949,288	\$ 42,509,933	\$ 42,105,700	\$ 40,630,737	\$ 40,449,971
RESULTS FROM OPERATIONS	12,894,741	822,244	(365,947)	(5,000,087)	(5,294,069)	(1,474,963)	(180,765)	1,861,291
ENCUMBRANCES RELEASED	5,963,682	5,536,858	6,600,813	6,450,568	4,889,836	-	-	-
ENCUMBRANCES ADDED	(5,536,858)	(6,600,813)	(6,450,568)	(4,889,836)	-	-	-	-
FUND BALANCE - End of Year	\$ 46,406,701	\$ 46,164,990	\$ 45,949,288	\$ 42,509,933	\$ 42,105,700	\$ 40,630,737	\$ 40,449,971	\$ 42,311,262
NET CHANGE IN FUND BALANCE	13,321,565	(4,421,968)	(215,702)	(3,439,355)	(404,233)	(1,474,963)	(180,765)	1,861,291
TAX EXCESS RESTRICTION - W.S. 21-13-313(d)	(5,816,760)	(4,180,257)	-	-	-	-	-	-
FUND RESERVE	\$ 40,589,941	\$ 41,984,733	\$ 45,949,288	\$ 42,509,933	\$ 42,105,700	\$ 40,630,737	\$ 40,449,971	\$ 42,311,262

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GENERAL FUND
Schedule of Revenue and Expenditures
by Function

EXPENDITURES	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
1xxx - Instruction								
1xxx Instruction Budget Rollup	-	-	-	-	1,898,394	1,888,902	1,907,791	1,911,607
1105 Pre-School	-	208,519	217,007	246,274	81,500	81,093	81,903	82,067
1110 Elementary Instruction	45,238,204	44,397,134	46,582,101	48,916,367	51,148,112	50,892,371	51,401,295	51,504,097
1120 Junior High Instruction	12,200,150	12,356,809	12,292,854	14,021,843	15,213,245	15,137,179	15,288,551	15,319,128
1130 Senior High Instruction	16,438,955	16,633,951	15,779,145	17,427,725	18,399,886	18,307,887	18,490,966	18,527,948
1135 Concurrent Enrollment	653,082	579,495	599,655	700,455	708,000	704,460	711,505	712,928
1136 Dual Enrollment	72,457	106,001	130,629	168,880	133,600	132,932	134,261	134,530
1200 Special Instruction	-	-	-	-	-	-	-	-
1210 Special Education Instruction	25,030,169	26,613,286	27,086,369	30,682,307	32,865,989	32,701,659	33,028,676	33,094,733
1211 Spec Ed Extended School Year	679,240	630,214	277,341	93,255	98,140	97,649	98,626	98,823
1233 Gifted & Talented Instruction	5,718,429	5,667,708	5,818,153	5,806,903	6,176,649	6,145,766	6,207,224	6,219,638
1250 Tuition Student W/Disabilities	-	-	-	-	-	-	-	-
1260 At Risk Students	6,464,576	6,742,812	7,492,185	7,731,312	8,201,615	8,160,607	8,242,213	8,258,697
1265 Summer Sch/Extended Day	152,849	333,280	226,653	934,417	992,244	987,283	997,156	999,150
1270 Limited English Instruction	1,580,689	1,754,631	2,083,501	2,214,208	2,365,540	2,353,712	2,377,249	2,382,004
1280 Homebound Program	272,065	290,167	291,984	263,654	278,998	277,603	280,379	280,940
1290 Other Special Prog	92,388	77,766	128,014	632,045	769,310	765,463	773,118	774,664
1410 Student Activities Elementary	113,269	107,516	203,701	82,329	224,440	223,318	225,551	226,002
1420 Student Activities Junior High	701,992	771,581	835,491	757,253	850,988	846,733	855,201	856,911
1430 Student Activities High School	3,202,168	3,410,468	3,438,722	3,361,855	3,467,463	3,450,126	3,484,627	3,491,597
1530 Vocational High Sch Inst	4,314,051	4,421,702	4,586,933	4,739,955	4,620,062	4,596,962	4,642,932	4,652,218
1810 Distance Learning Elementary	209,611	6,710	84	-	-	-	-	-
1820 Distance Learning Junior High	22,158	466	-	-	-	-	-	-
1830 Distance Learning High School	208,891	3,215	-	-	-	-	-	-
Total Instruction	\$ 123,365,393	\$ 125,113,430	\$ 128,070,522	\$ 138,781,037	\$ 148,494,177	\$ 147,751,706	\$ 149,229,223	\$ 149,527,681
2xxx - Instructional Support								
2xxx Instructional Support Budget Roll	-	-	-	-	100,000	99,500	100,495	100,696
2110 Guidance Services	2,227,179	2,250,747	2,246,299	2,402,961	2,563,630	2,550,812	2,576,320	2,581,473
2112 Counseling Services	-	-	-	-	-	-	-	-
2113 Appraisal Services	160	2,223	126	242	-	-	-	-

EXPENDITURES	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
2117 Assessment Services	238,005	325,521	225,162	86,947	91,440	90,983	91,893	92,076
2120 Attendance & Social Work Svs	2,580,567	2,900,854	3,221,216	3,695,092	3,929,440	3,909,793	3,948,891	3,956,789
2121 Supv Attend & Soc Work Svs	1,239	1,021	1,310	2,689	3,000	2,985	3,015	3,021
2123 Social Work Services	33,976	73,767	65,254	508,438	541,810	539,101	544,492	545,581
2124 Student Activities	47,700	34,699	85,108	138,741	147,960	147,220	148,692	148,990
2130 Health Services	2,764,693	2,985,547	3,167,806	3,391,397	3,602,410	3,584,398	3,620,242	3,627,482
2131 Supervision Of Health Services	2,468	2,509	1,593	1,315	500	498	502	503
2134 Nursing Services	17,801	33,775	22,012	25,740	33,324	33,157	33,489	33,556
2139 Other Health Services	5,719	9,696	16,188	21,204	35,797	35,618	35,974	36,046
2140 Psychological Services	2,155,703	2,304,170	2,462,020	2,092,861	2,250,915	2,239,661	2,262,057	2,266,581
2142 Psychological Testing Services	20,525	18,673	2,477	2,713	2,500	2,488	2,512	2,517
2152 Speech/Language Services	3,089,494	3,138,323	3,041,404	2,765,272	2,942,770	2,928,056	2,957,337	2,963,251
2153 Audiology Services	208,704	210,052	216,463	223,626	235,020	233,845	236,183	236,656
2159 Oth Speech Path/Audiology Svs	158,221	144,705	172,405	145,507	251,144	249,888	252,387	252,892
2170 Therapy Services	1,802,490	1,637,494	1,473,885	1,400,140	1,492,940	1,485,475	1,500,330	1,503,331
2172 Physical Therapy	-	-	-	-	-	-	-	-
2173 Vision Services	-	-	-	-	-	-	-	-
2190 Oher Support Services-Student	20,441	148	260,730	158,179	168,200	167,359	169,033	169,371
2210 Improvement Of Inst Svcs	646,614	768,417	581,622	867,793	756,555	752,772	760,300	761,821
2211 Supv Of Improve Of Inst Svcs	21,493	168,068	168,852	176,652	181,580	180,672	182,479	182,844
2212 Inst & Curr Develop Svcs	1,485,291	1,851,978	1,776,925	1,894,928	2,040,244	2,030,043	2,050,344	2,054,444
2213 Staff Development Services	326,069	509,280	399,274	438,975	574,811	571,937	577,656	578,812
2215 Instructional Facilitators	996,541	1,020,727	1,332,241	1,464,008	1,560,040	1,552,240	1,567,762	1,570,898
2220 Educational Media Services	4,184	8,940	16	9,524	32,486	32,324	32,647	32,712
2221 Other Educational Media	-	616	446	-	-	-	-	-
2222 Library Services	2,029,392	2,036,475	2,116,893	2,306,100	2,507,541	2,495,003	2,519,953	2,524,993
2223 Audiovisual Services	20,993	8,632	8,616	12,684	12,900	12,836	12,964	12,990
2225 Comp-Assist Instruction Svcs	87,060	19,371	17,358	19,673	20,820	20,716	20,923	20,965
2229 Other Educational Media Svcs	-	-	-	-	-	-	-	-
2230 Supervision Of Special Ed Svcs	582,521	1,012,705	1,592,880	635,775	574,046	571,176	576,888	578,042
2240 Technology Integration	264,992	330,646	313,331	267,870	699,829	696,330	703,293	704,700
2290 Other Supp Svcs Inst Staff	4,788	-	41,878	43,962	46,620	46,387	46,851	46,944
Total Instructional Support	\$ 21,845,028	\$ 23,809,778	\$ 25,031,791	\$ 25,201,006	\$ 27,400,273	\$ 27,163,771	\$ 27,435,409	\$ 27,490,280

EXPENDITURES	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
3xxx - General Support								
3310 Central Administration	4,214	7,783	11,031	11,215	12,600	12,537	12,662	12,688
3311 Office Of Superintendent	667,990	765,184	958,965	757,106	820,916	816,812	824,980	826,630
3312 Community Relations Svcs	266,237	302,309	345,738	372,035	397,340	395,353	399,307	400,105
3319 Other Exec Admin Svcs	2,997	4,762	5,831	2,490	10,400	10,348	10,451	10,472
3321 Office Of Principal Services	12,356,912	12,807,685	13,085,100	14,113,845	15,245,845	15,169,616	15,321,312	15,351,954
3329 Other Supervision Svcs Admin	607,602	326,165	295,965	347,069	332,010	330,350	333,653	334,321
3330 Business Administration	27,627	21,644	9,573	2,354	2,587	2,574	2,600	2,605
3331 Fiscal Services	1,444,195	1,186,718	1,247,806	1,482,514	2,636,384	2,623,202	2,649,434	2,654,733
3332 Purchasing Services	503,477	533,567	558,037	556,869	634,196	631,025	637,336	638,610
3333 Warehouse & Distribution Svcs	665,783	503,770	624,147	663,854	805,009	800,984	808,994	810,612
3334 Graphics Services	282,265	322,662	432,134	410,913	521,355	518,748	523,936	524,984
3335 Data Processing Services	1,308,457	1,296,644	1,554,209	1,059,888	2,214,348	2,203,276	2,225,309	2,229,760
3339 Other Business Services	244,432	365,157	411,192	421,429	575,018	572,143	577,864	579,020
3351 Supervision Of Board Of Ed	531,621	506,040	626,948	756,620	1,143,536	1,137,818	1,149,196	1,151,495
3354 Election Services	-	11,279	-	18,180	-	-	-	-
3410 Supv Oper & Main Of Plant Svcs	1,151,130	1,085,098	1,192,685	1,369,337	1,538,853	1,531,159	1,546,471	1,549,564
3420 Building Operations	18,648,510	20,049,731	19,214,887	20,155,768	23,251,003	23,134,748	23,366,095	23,412,827
3430 Grounds Services	1,258,560	1,460,423	1,292,997	1,541,776	1,461,070	1,453,765	1,468,302	1,471,239
3440 Equipment Services	1,680,842	1,477,068	3,434,922	1,954,418	1,625,690	1,617,562	1,633,737	1,637,005
3450 Vehicle Maintenance Services	418,736	447,153	591,344	657,767	726,208	722,577	729,802	731,262
3460 Security Services	1,216,421	1,020,290	1,310,871	1,729,398	933,582	928,914	938,203	940,079
3510 Vehicle Operations To Fr Sch	8,201,642	8,853,019	10,156,334	11,955,931	12,403,117	12,341,101	12,464,512	12,489,441
3511 Vehicle Trans Field Trips	-	843	-	(100)	58,605	58,312	58,895	59,013
3520 Vehicle Trans Stud Activities	416,906	163,485	166,490	232,381	281,870	280,461	283,265	283,832
3590 Non-Reimb Trans Svcs (Stf Trv)	230,084	261,088	233,856	32,857	78,045	77,655	78,431	78,588
3810 Pln-Rsrch-Devel & Eval Svcs	1,033,688	1,042,106	881,900	962,430	1,068,807	1,063,463	1,074,097	1,076,245
3820 Information Services	38,207	22,942	23,088	23,934	40,230	40,029	40,429	40,510
3830 Staff Services	6,924,811	4,902,983	4,094,292	3,834,283	3,836,894	3,817,710	3,855,887	3,863,598
3850 Technology Coordinator	3,703,483	3,717,315	3,817,210	4,063,503	4,369,229	4,347,383	4,390,857	4,399,638
Total General Support	\$ 63,836,830	\$ 63,464,912	\$ 66,577,551	\$ 69,490,062	\$ 77,024,747	\$ 76,639,623	\$ 77,406,019	\$ 77,560,831

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
EXPENDITURES								
4xxx - Non-instructional Support								
4100 Nutrition Services	-	-	-	-	-	-	-	-
4170 Administration Nutr Svcs	-	-	-	-	-	-	-	-
4300 Community Support	-	-	-	-	-	-	-	-
Total Non-Instructional Suppor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6xxx Other/Transfers								
6200 Fund Transfers	5,003,559	3,359,330	4,481,390	2,512,205	2,528,050	2,515,410	2,540,564	2,545,645
Total Other/Transfers	\$ 5,003,559	\$ 3,359,330	\$ 4,481,390	\$ 2,512,205	\$ 2,528,050	\$ 2,515,410	\$ 2,540,564	\$ 2,545,645
TOTAL EXPENDITURES	\$ 214,050,811	\$ 215,747,450	\$ 224,161,253	\$ 235,984,310	\$ 255,447,246	\$ 254,070,510	\$ 256,611,215	\$ 257,124,437

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GENERAL FUND
Expenditures by Function and Major Object
FY 2025-26 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				1,898,394				1,898,394
1105 Pre-School	5,300	1,200					75,000	81,500
1110 Elementary Instruction	30,269,920	16,059,190	342,255	1,148,532		500	2,800,000	50,620,397
1120 Junior High Instruction	7,663,800	3,801,160	72,593	321,979		4,250	3,000,000	14,863,782
1130 Senior High Instruction	11,800,800	5,875,540	225,978	319,112		600		18,222,030
1135 Concurrent Enrollment			708,000					708,000
1136 Dual Enrollment			99,000	34,600				133,600
1210 Special Education Instruction	19,146,440	11,977,780	1,578,580	81,143				32,783,943
1211 Spec Ed Extended School Year	79,600	18,540						98,140
1233 Gifted & Talented Instruction	3,935,100	2,152,990	44,030	21,400		14,000		6,167,520
1260 At Risk Students	4,793,400	2,769,040	357,765	257,562		300		8,178,067
1265 Summer Sch/Extended Day	757,100	175,950	12,680	38,000				983,730
1270 Limited English Instruction	1,446,200	914,330	10	5,000				2,365,540
1280 Homebound Program	186,100	89,340	3,558					278,998
1290 Other Special Prog	99,100	20,210					650,000	769,310
1410 Student Activities Elementary	72,800	13,820	40	137,780				224,440
1420 Student Activities Junior High	564,720	104,750	90,040	82,500				842,010
1430 Student Activities High School	2,047,300	390,340	741,635	226,200		19,250	1,000	3,425,725
1530 Vocational High Sch Inst	2,945,000	1,638,310	1,000					4,584,310
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	1,588,500	966,570	3,310	5,050		200		2,563,630
2117 Assessment Services	75,400	16,040						91,440
2120 Attendance & Social Work Svs	2,537,500	1,391,940						3,929,440
2121 Supv Attend & Soc Work Svs	-		3,000					3,000
2123 Social Work Services	346,800	193,700	60	1,250				541,810
2124 Student Activities	90,100	57,860						147,960
2130 Health Services	2,348,400	1,253,610	400					3,602,410

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
2131 Supervision Of Health Services				500				500
2134 Nursing Services			4,600	28,657				33,257
2139 Other Health Services			11,150	24,482				35,632
2140 Psychological Services	1,429,000	745,380	50,040					2,224,420
2142 Psychological Testing Services			2,500					2,500
2152 Speech/Language Services	1,869,310	1,073,440	20					2,942,770
2153 Audiology Services	189,500	45,520						235,020
2159 Oth Speech Path/Audiology Svcs			232,994					232,994
2170 Therapy Services	915,900	577,040						1,492,940
2190 Oher Support Services-Student	109,900	58,300						168,200
2210 Improvement Of Inst Svcs	479,300	191,480	26,260	44,000		500		741,540
2211 Supv Of Improve Of Inst Svcs	144,900	33,800	2,880					181,580
2212 Inst & Curr Develop Svcs	1,058,300	503,390	124,957	302,442	25,000	6,448		2,020,537
2213 Staff Development Services	211,530	66,390	195,767	30,998		7,600		512,285
2215 Instructional Facilitators	972,300	586,600	1,140					1,560,040
2220 Educational Media Services			20,486	10,000		2,000		32,486
2222 Library Services	1,371,000	1,011,060	2,290	101,625		450		2,486,425
2223 Audiovisual Services				12,900				12,900
2225 Comp-Assist Instruction Svcs	16,900	3,920						20,820
2230 Supervision Of Special Ed Svcs	343,000	171,650	52,800	3,000				570,450
2240 Technology Integration	143,600	54,700	138,303	285,452	73,774	4,000		699,829
2290 Other Supp Svcs Inst Staff	32,700	13,920						46,620
3310 Central Administration				10,000				10,000
3311 Office Of Superintendent	536,600	215,000	30,280	31,200		2,000		815,080
3312 Community Relations Svcs	265,300	102,000	13,492	15,260		350		396,402
3319 Other Exec Admin Svcs			2,900	7,500				10,400
3321 Office Of Principal Services	9,246,500	5,082,140	90,979	787,742		16,640		15,224,001
3329 Other Supervision Svcs Admin	211,800	119,910	300					332,010
3331 Fiscal Services	802,200	668,500	128,575	33,500	1,000,000	2,500		2,635,275
3332 Purchasing Services	350,400	209,100	35,425	5,990		1,500		602,415
3333 Warehouse & Distribution Svcs	412,310	190,730	55,260	31,555	5,920			695,775
3334 Graphics Services	158,500	64,920	136,718	110,438	18,000			488,576

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	55,700	48,200	164,869	564,884	11,000	1,000		845,653
3339 Other Business Services			550,218	24,300		500		575,018
3351 Supervision Of Board Of Ed	218,100	107,300	587,526	46,025		23,400		982,351
3410 Supv Oper & Main Of Plant Svcs	797,730	452,760	187,550	62,000				1,500,040
3420 Building Operations	7,398,400	4,485,270	3,095,937	8,064,952	43,000	1,000		23,088,559
3430 Grounds Services	842,300	541,770	27,000	50,000				1,461,070
3440 Equipment Services			321,891	993,233	40,000	230		1,355,354
3450 Vehicle Maintenance Services	126,000	92,650	27,000	324,000				569,650
3460 Security Services	478,500	250,210	51,630					780,340
3510 Vehicle Operations To Fr Sch	4,817,400	3,099,130	236,960	1,718,202	1,913,984	8,500		11,794,176
3511 Vehicle Trans Field Trips			58,605					58,605
3520 Vehicle Trans Stud Activities	158,100	37,920	85,850					281,870
3590 Non-Reimb Trans Svcs (Stf Trv)			6,045	22,000			50,000	78,045
3810 Pln-Rsrch-Devel & Eval Svcs	568,500	296,780	180,000	20,000				1,065,280
3820 Information Services			38,000					38,000
3830 Staff Services	1,090,800	605,550	170,600	16,631	55,000	2,000	1,600,000	3,540,581
3850 Technology Coordinator	2,752,000	1,387,150	27,725	169,088	1,000	5,000		4,341,963
6200 Fund Transfers							2,528,050	2,528,050
TOTAL EXPENDITURES	\$133,373,660	\$ 73,075,790	\$ 11,561,456	\$ 18,531,058	\$ 3,186,678	\$ 124,718	\$ 10,704,050	\$250,557,410

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Special Revenue Funds

FEDERAL GRANTS AND RESTRICTED FUNDS

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ (759,481)	\$ (3,575,492)	\$ (3,776,234)	\$ 175,695	\$ (615,933)	\$ 796,802	\$ 296,805	\$ (929,640)	\$ (1,128,448)
Note from General Fund	4,500,000	4,500,000	4,500,000	4,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Adjusted Balance	3,740,519	924,508	723,766	4,675,695	2,384,067	3,796,802	3,296,805	2,070,360	1,871,552
Revenue									
81xxx - Local Revenue	\$ 2,544,863	\$ 2,769,374	\$ 3,745,795	\$ 125,000	\$ 221,509	\$ 679,000	\$ 154,000	\$ 154,000	\$ 454,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	172,000	152,000	149,420	160,000	902,622	1,477,397	625,000	625,000	625,000
84xxx - Federal Revenue	32,267,511	35,027,684	34,407,336	27,162,095	22,284,030	21,682,271	16,364,412	16,528,056	16,693,337
85xxx - Other/Transfers	(631,258)	-	(852,530)	-	90,050	-	-	-	-
Total Revenue	\$34,353,116	\$37,949,058	\$37,450,021	\$27,447,095	\$ 23,498,211	\$ 23,838,668	\$ 17,143,412	\$ 17,307,056	\$ 17,772,337
Expenditure									
1xxx - Instruction	\$ 22,147,999	\$ 20,742,666	\$ 18,535,170	\$ 18,581,473	\$ 12,041,348	\$ 14,344,820	\$ 10,922,134	\$ 11,031,355	\$ 11,251,983
2xxx - Instructional Support	6,934,246	8,903,781	8,506,971	8,233,906	6,665,658	6,834,575	4,938,973	3,988,363	4,068,130
3xxx - General Support	5,883,111	5,254,378	6,958,546	1,587,779	3,322,091	3,106,775	2,461,530	2,486,145	2,535,868
4xxx - Non-instructional Support	62,629	181,058	81,428	15,162	56,379	52,495	47,219	-	-
5xxx - Capital Outlay	46,256	465,106	207,605	-	-	-	-	-	-
6xxx - Other/Transfers	2,094,886	2,602,811	-	-	-	-	-	-	-
Total Expenditure	\$37,169,127	\$38,149,800	\$34,289,720	\$28,418,320	\$ 22,085,476	\$ 24,338,665	\$ 18,369,856	\$ 17,505,864	\$ 17,855,981
Less Note from General Fund	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Ending Balance	\$ (3,575,492)	\$ (3,776,234)	\$ (615,933)	\$ (795,530)	\$ 796,802	\$ 296,805	\$ (929,640)	\$ (1,128,448)	\$ (1,212,092)

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 2023-24 GRANT AWARDS	FY 2024-25 GRANT AWARDS	FY 2025-26 GRANT AWARDS
Local Sources			
CCHR Triumph Grant	20,000	-	-
Cheyenne Schools Foundation, Other Misc.	150,000	150,000	150,000
Employee Wellness BCBS	400,000	-	400,000
Triumph Early Learning Center	4,000	-	4,000
Sources of Strength	32,780	-	-
UW College Access Challenge Grant Program	1,375	2,000	-
Total Local Sources	\$ 608,155	\$ 152,000	\$ 554,000
State Sources			
School Mental Health Service Grant (2024 Session Laws, Ch. 118, Sec. 331)	-	794,220	750,000
Career and Technical Education Equipment Grant (2025 Session Laws, Ch. 108)	-	-	573,405
Firearms on School Property Grant (2024 Session Laws, Ch. 117)	-	-	28,992
Wyoming Governor's RIDE Initiative	37,500	-	-
Wyoming Education Trust Fund Grant	-	22,792	-
Teacher Apprenticeship Program	844,500	-	-
National Board Certified Teacher Incentive	156,000	108,000	125,000
Total State Sources	\$ 1,038,000	\$ 925,012	\$ 1,477,397
Federal Sources			
McKinney-Vento Homeless Assistance	50,000	57,001	81,658
Carl D. Perkins Career and Technical Education Grant	425,144	406,580	420,696
Career and Technical Education Cutting Edge Grant	21,404	-	20,000
Career and Technical Education Industry Recognized Credentials	-	45,300	40,000
Career and Technical Education Professional Development	-	5,730	6,000
Diesel Emissions Reduction Act	-	39,175	-
Impact Aid 7003(d) - Special Education	128,023	76,165	100,000
Title I-A	6,139,153	6,543,168	6,978,042
Title I-D Neglected and Delinquent	148,922	134,142	160,812
Title I 1003(a) School Improvement	657,476	720,478	700,000
Title II-A Supporting Effective Instruction	1,513,109	1,507,299	1,509,317
Title III English Language Acquisition	49,319	51,744	49,296
Title IV-A Student Support and Academic Enrichment	937,476	977,610	994,212
Title VI-B (IDEA) Section 611	4,922,993	4,968,061	5,005,283
Title VI-B (IDEA) Section 619 Preschool	33,238	32,750	32,996
Total Federal Sources	\$ 15,026,257	\$ 15,565,203	\$ 16,098,314
TOTAL ESTIMATED GRANTS	\$ 16,672,412	\$ 16,642,215	\$ 18,129,711

Note: Grant awards are based on Notice of Grant Awards or pre-award notifications as of the publication of the budget. The budget will be adjusted as grant awards are received. FY 2026 grant award amounts for Title II A (professional development), Title III (English learner support), Title IV A (student support & academic enrichment), and Title IV B (21st Century Community Learning Centers) are reflected in this budget. However, the U.S. Department of Education has currently withheld approximately \$24.5 million in these federal allocations for Wyoming pending a federal review of FY 2025 grants. Awarding of these funds remains uncertain and will depend on the outcome of the Education Department's review process.

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
REVENUES	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
81xxx - Local revenue								
81180 Parks & Rec Mill Tax Revenue	2,094,886	2,602,811	-	-	-	-	-	-
81510 Interest On Investments	453	-	27,740	146,061	125,000	154,000	154,000	154,000
81920 Contributions & Donations	35,523	159,563	3,311,055	68,448	400,000	-	-	300,000
81990 Miscellaneous	414,000	7,000	407,000	7,000	154,000	-	-	-
Total Local Revenue	<u>\$ 2,544,863</u>	<u>\$ 2,769,374</u>	<u>\$ 3,745,795</u>	<u>\$ 221,509</u>	<u>\$ 679,000</u>	<u>\$ 154,000</u>	<u>\$ 154,000</u>	<u>\$ 454,000</u>
83xxx - State revenue								
83200 Restricted State Grant Rev	172,000	152,000	149,420	902,622	1,477,397	625,000	625,000	625,000
Total State Revenue	<u>\$ 172,000</u>	<u>\$ 152,000</u>	<u>\$ 149,420</u>	<u>\$ 902,622</u>	<u>\$ 1,477,397</u>	<u>\$ 625,000</u>	<u>\$ 625,000</u>	<u>\$ 625,000</u>
84xxx - Federal revenue								
84110 Impact aid			\$ 128,023	\$ 76,165	\$ 125,000	125,000	125,000	125,000
84190 Other federal revenue rotc			\$ 8,782	\$ 20,548				
84200 federal revenue restricted	32,267,511	35,027,684	34,270,531	22,187,317	21,557,271	16,239,412	16,403,056	16,568,337
Total Federal Revenue	<u>\$ 32,267,511</u>	<u>\$ 35,027,684</u>	<u>\$ 34,407,336</u>	<u>\$ 22,284,030</u>	<u>\$ 21,682,271</u>	<u>\$ 16,364,412</u>	<u>\$ 16,528,056</u>	<u>\$ 16,693,337</u>
85xxx - Other revenue sources								
85000 Return Of Funds To State	(696,285)	-	(852,530)	68,380	-	-	-	-
85201 Transfer in General Fund								
85220 Transfer From Special Revenue	500	-	-	-	-	-	-	-
85250 Transfer From Enterprise Fund	64,528	-	-	21,670	-	-	-	-
Total Other Revenue	<u>\$ (631,258)</u>	<u>\$ -</u>	<u>\$ (852,530)</u>	<u>\$ 90,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 34,353,116</u>	<u>\$ 37,949,058</u>	<u>\$ 37,450,021</u>	<u>\$ 23,498,211</u>	<u>\$ 23,838,668</u>	<u>\$ 17,143,412</u>	<u>\$ 17,307,056</u>	<u>\$ 17,772,337</u>
EXPENDITURES								
1xxx - Instruction								
51xxx Personnel Salaries	12,111,347	11,559,131	9,542,309	5,557,124	5,179,161	3,943,409	3,982,843	4,062,500
52xxx Personnel Benefits	5,078,124	5,384,802	4,402,957	2,565,673	2,391,171	1,820,636	1,838,842	1,875,619
53xxx Purchased Services	811,542	234,588	686,711	741,865	2,829,124	2,154,093	2,175,634	2,219,146
54xxx Supplies and Materials	3,947,933	3,376,626	3,560,427	2,884,475	2,713,131	2,065,776	2,086,433	2,128,162
55xxx Capital Outlay	190,839	183,037	304,299	259,583	1,201,824	915,068	924,218	942,703
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	8,215	4,482	38,467	32,629	30,409	-	-	-
Total Instruction	<u>\$ 22,147,999</u>	<u>\$ 20,742,666</u>	<u>\$ 18,535,170</u>	<u>\$ 12,041,348</u>	<u>\$ 14,344,820</u>	<u>\$ 10,898,981</u>	<u>\$ 11,007,971</u>	<u>\$ 11,228,130</u>

EXPENDITURES		FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
2xxx - Instructional Support									
51xxx	Personnel Salaries	3,699,830	3,779,160	4,285,485	2,801,897	2,611,328	1,887,064	1,523,858	1,554,335
52xxx	Personnel Benefits	1,507,061	1,616,472	1,906,786	1,382,616	1,288,578	931,185	751,958	766,998
53xxx	Purchased Services	1,075,883	2,417,882	1,898,076	2,247,400	2,704,390	1,954,314	1,578,165	1,609,728
54xxx	Supplies and Materials	651,471	1,090,268	416,569	233,802	230,280	166,411	134,381	137,069
55xxx	Capital Outlay	-	-	-	-	-	-	-	-
56xxx	Other Objects	-	-	55	(55)	-	-	-	-
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support		\$ 6,934,246	\$ 8,903,781	\$ 8,506,971	\$ 6,665,658	\$ 6,834,575	\$ 4,938,973	\$ 3,988,363	\$ 4,068,130
3xxx - General Support Services									
51xxx	Personnel Salaries	3,553,715	3,627,009	5,316,834	918,358	855,896	678,135	684,917	698,615
52xxx	Personnel Benefits	397,021	342,897	426,159	213,971	199,418	158,001	159,581	162,773
53xxx	Purchased Services	370,449	139,573	79,855	56,680	52,825	41,854	42,272	43,118
54xxx	Supplies and Materials	205,229	10,311	42,005	48,066	55,430	43,918	44,357	45,244
55xxx	Capital Outlay	39,691	-	-	-	-	-	-	-
56xxx	Other Objects	1,317,007	1,134,588	1,093,693	2,085,017	1,943,206	1,539,622	1,555,019	1,586,119
57xxx	Other Uses/Transfers	-	-	-	-	-	23,153	-	-
Total General Support Services		\$ 5,883,111	\$ 5,254,378	\$ 6,958,546	\$ 3,322,091	\$ 3,106,775	\$ 2,484,683	\$ 2,486,145	\$ 2,535,868
4xxx - Non-instructional Services									
51xxx	Personnel Salaries	13,356	104	-	5,308	4,947	-	-	-
52xxx	Personnel Benefits	2,529	127	(0)	406	329	-	-	-
53xxx	Purchased Services	150	88,210	33,500	-	-	-	-	-
54xxx	Supplies and Materials	46,594	70,947	18,728	50,665	47,219	47,219	23,385	23,853
55xxx	Capital Outlay	-	21,670	-	-	-	-	-	-
56xxx	Other Objects	-	-	29,200	-	-	-	-	-
57xxx	Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services		\$ 62,629	\$ 181,058	\$ 81,428	\$ 56,379	\$ 52,495	\$ 47,219	\$ 23,385	\$ 23,853
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	\$ -	\$ -	\$ -	\$ -	\$ -

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
EXPENDITURES								
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	2,094,886	2,602,811	-	-	-	-	-	-
Total Facilities Acquisition and Construction	\$ 2,094,886	\$ 2,602,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 37,169,127	\$ 38,149,801	\$ 34,289,719	\$ 22,085,477	\$ 24,338,665	\$ 18,369,856	\$ 17,505,864	\$ 17,855,981
FUND BALANCE - Beginning of Year	\$ (759,481)	\$ (3,575,492)	\$ (3,776,235)	\$ (615,933)	\$ 796,800	\$ 296,803	\$ (929,641)	\$ (1,128,449)
RESULTS FROM OPERATIONS	\$ (2,816,011)	\$ (200,743)	\$ 3,160,301	\$ 1,412,734	\$ (499,997)	\$ (1,226,444)	\$ (198,808)	\$ (83,645)
FUND BALANCE - End of Year	\$ (3,575,492)	\$ (3,776,235)	\$ (615,933)	\$ 796,800	\$ 296,803	\$ (929,641)	\$ (1,128,449)	\$ (1,212,094)
NET CHANGE IN FUND BALANCE	\$ (2,816,011)	\$ (200,743)	\$ 3,160,301	\$ 1,412,734	\$ (499,997)	\$ (1,226,444)	\$ (198,808)	\$ (83,645)

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STUDENT ACTIVITY FUNDS

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$1,257,713	\$1,442,763	\$ 1,480,065	\$1,588,010	\$ 1,584,871	\$ 1,654,693	\$ 1,554,693	\$ 1,454,693	\$ 1,354,693
Revenue									
81xxx - Local Revenue	1,638,316	2,169,984	2,246,333	2,080,000	2,209,428	2,200,000	2,200,000	2,200,000	2,200,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	292	-	-	-	-	-	-
Total Revenue	\$1,638,316	\$2,169,984	\$ 2,246,625	\$2,080,000	\$ 2,209,428	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Expenditure									
1xxx - Instruction	1,453,266	2,132,682	2,141,819	2,300,000	2,139,606	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	-	-	-	-	-	-	-	-	-
Total Expenditure	\$1,453,266	\$2,132,682	\$ 2,141,819	\$2,300,000	\$ 2,139,606	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
Ending Balance	\$1,442,763	\$1,480,065	\$ 1,584,871	\$1,368,010	\$ 1,654,693	\$ 1,554,693	\$ 1,454,693	\$ 1,354,693	\$ 1,254,693

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
REVENUES								
81xxx - Local revenue								
81510 Interest On Investments	1,874	44,552	87,784	89,972	80,000	100,000	100,000	100,000
81740 Fines & Fees	13	-	-	-	-	-	-	-
81790 Other Pupil Activity Income	1,636,428	2,125,432	2,158,549	2,119,456	2,120,000	2,100,000	2,100,000	2,100,000
Total Local Revenue	<u>\$ 1,638,316</u>	<u>\$ 2,169,984</u>	<u>\$ 2,246,333</u>	<u>\$ 2,209,428</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>
85xxx - Other Revenue Sources								
85220 Transfer From Special Revenue	-	-	292	-	-	-	-	-
Total Local Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>\$ 1,638,316</u>	<u>\$ 2,169,984</u>	<u>\$ 2,246,625</u>	<u>\$ 2,209,428</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>
EXPENDITURES								
1xxx - Instruction								
51xxx Personnel Salaries	810	-	-	140	-	-	-	-
52xxx Personnel Benefits	184	-	-	-	-	-	-	-
53xxx Purchased Services	438,056	795,933	792,749	879,347	2,300,000	2,250,000	2,250,000	2,250,000
54xxx Supplies and Materials	948,432	1,292,109	1,340,178	1,230,943	-	50,000	50,000	50,000
55xxx Capital Outlay		21,499	-	12,970	-	-	-	-
56xxx Other Objects	57,436	9,587	7,014	15,170	-	-	-	-
57xxx Other Uses/Transfers	8,348	13,554	1,878	1,036	-	-	-	-
Total Instruction	<u>\$ 1,453,266</u>	<u>\$ 2,132,682</u>	<u>\$ 2,141,819</u>	<u>\$ 2,139,606</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>
TOTAL EXPENDITURES	<u>\$ 1,453,266</u>	<u>\$ 2,132,682</u>	<u>\$ 2,141,819</u>	<u>\$ 2,139,606</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>	<u>\$ 2,300,000</u>
FUND BALANCE - Beginning of Year	<u>\$ 1,257,713</u>	<u>\$ 1,442,763</u>	<u>\$ 1,480,065</u>	<u>\$ 1,584,870</u>	<u>\$ 1,654,692</u>	<u>\$ 1,554,692</u>	<u>\$ 1,454,692</u>	<u>\$ 1,354,692</u>
RESULTS FROM OPERATIONS	<u>\$ 185,050</u>	<u>\$ 37,302</u>	<u>\$ 104,806</u>	<u>\$ 69,821</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>
FUND BALANCE - End of Year	<u><u>\$ 1,442,763</u></u>	<u><u>\$ 1,480,065</u></u>	<u><u>\$ 1,584,870</u></u>	<u><u>\$ 1,654,692</u></u>	<u><u>\$ 1,554,692</u></u>	<u><u>\$ 1,454,692</u></u>	<u><u>\$ 1,354,692</u></u>	<u><u>\$ 1,254,692</u></u>
NET CHANGE IN FUND BALANCE	<u>\$ 185,050</u>	<u>\$ 37,302</u>	<u>\$ 104,806</u>	<u>\$ 69,821</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>

SCHOLARSHIP FUND

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ 998,338	\$ 988,294	\$ 1,021,502	\$ 1,050,800	\$ 1,050,801	\$ 1,083,018	\$ 1,093,018	\$ 1,103,018	\$ 1,113,018
Revenue									
81xxx - Local Revenue	26,881	51,691	56,849	55,000	55,967	55,000	55,000	55,000	55,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	1,025	500	-	-	-	-	-	-	-
Total Revenue	\$ 27,906	\$ 52,191	\$ 56,849	\$ 55,000	\$ 55,967	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Expenditure									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	37,950	18,983	27,550	45,000	23,750	45,000	45,000	45,000	45,000
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$ 37,950	\$ 18,983	\$ 27,550	\$ 45,000	\$ 23,750	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Ending Balance	\$ 988,294	\$ 1,021,502	\$ 1,050,801	\$ 1,060,800	\$ 1,083,018	\$ 1,093,018	\$ 1,103,018	\$ 1,113,018	\$ 1,123,018

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
REVENUES								
81xxx - Local revenue								
81510 Interest On Investments	1,820	36,935	54,060	48,480	45,000	45,000	45,000	45,000
81920 Contributions & Donations	25,061	14,756	2,789	7,487	10,000	10,000	10,000	10,000
85220 Transfer From Special Revenue	1,025	500	-	-	-	-	-	-
Total Local Revenue	<u>\$ 27,906</u>	<u>\$ 52,191</u>	<u>\$ 56,849</u>	<u>\$ 55,967</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
TOTAL REVENUES	<u>\$ 27,906</u>	<u>\$ 52,191</u>	<u>\$ 56,849</u>	<u>\$ 55,967</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
EXPENDITURES								
4xxx - Non-Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	37,950	18,983	27,550	23,750	45,000	45,000	45,000	45,000
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	<u>\$ 37,950</u>	<u>\$ 18,983</u>	<u>\$ 27,550</u>	<u>\$ 23,750</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
TOTAL EXPENDITURES	<u>\$ 37,950</u>	<u>\$ 18,983</u>	<u>\$ 27,550</u>	<u>\$ 23,750</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
FUND BALANCE - Beginning of Year	<u>\$ 998,338</u>	<u>\$ 988,294</u>	<u>\$ 1,021,502</u>	<u>\$ 1,050,801</u>	<u>\$ 1,083,018</u>	<u>\$ 1,093,018</u>	<u>\$ 1,103,018</u>	<u>\$ 1,113,018</u>
RESULTS FROM OPERATIONS	<u>\$ (10,044)</u>	<u>\$ 33,208</u>	<u>\$ 29,299</u>	<u>\$ 32,217</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
FUND BALANCE - End of Year	<u>\$ 988,294</u>	<u>\$ 1,021,502</u>	<u>\$ 1,050,801</u>	<u>\$ 1,083,018</u>	<u>\$ 1,093,018</u>	<u>\$ 1,103,018</u>	<u>\$ 1,113,018</u>	<u>\$ 1,123,018</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,044)</u>	<u>\$ 33,208</u>	<u>\$ 29,299</u>	<u>\$ 32,217</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

MAJOR MAINTENANCE FUND

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$13,189,398	\$16,560,711	\$21,513,829	\$17,650,264	\$ 17,650,264	\$ 20,402,456	\$ 9,650,874	\$ 11,150,874	\$ 6,550,874
Revenue									
81xxx - Local Revenue	32,291	739,946	1,022,819	900,000	850,492	900,000	500,000	400,000	400,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	9,697,348	10,284,354	11,201,645	10,970,000	10,788,925	17,348,418	13,000,000	13,000,000	13,000,000
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 9,729,639	\$11,024,300	\$12,224,464	\$11,870,000	\$ 11,639,417	\$ 18,248,418	\$ 13,500,000	\$ 13,400,000	\$ 13,400,000
Expenditure									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	6,358,326	6,071,182	16,088,029	15,000,000	8,887,225	29,000,000	12,000,000	18,000,000	14,500,000
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$ 6,358,326	\$ 6,071,182	\$16,088,029	\$15,000,000	\$ 8,887,225	\$ 29,000,000	\$ 12,000,000	\$ 18,000,000	\$ 14,500,000
Ending Balance	\$16,560,711	\$21,513,829	\$17,650,264	\$14,520,264	\$ 20,402,456	\$ 9,650,874	\$ 11,150,874	\$ 6,550,874	\$ 5,450,874

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
REVENUES								
81xxx - Local revenue								
81520 Int Income Major Maintenance	32,291	739,946	1,022,819	850,492	900,000	500,000	400,000	400,000
Total Local Revenue	\$ 32,291	\$ 739,946	\$ 1,022,819	\$ 850,492	\$ 900,000	\$ 500,000	\$ 400,000	\$ 400,000
83xxx - State revenue								
83170 Major Bldg & Facility Maint	9,697,348	10,284,354	11,201,645	10,788,925	17,348,418	13,000,000	13,000,000	13,000,000
Total Local Revenue	\$ 9,697,348	\$ 10,284,354	\$ 11,201,645	\$ 10,788,925	\$ 17,348,418	\$ 13,000,000	\$ 13,000,000	\$ 13,000,000
TOTAL REVENUES	\$ 9,729,639	\$ 11,024,300	\$ 12,224,464	\$ 11,639,417	\$ 18,248,418	\$ 13,500,000	\$ 13,400,000	\$ 13,400,000
EXPENDITURES								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	972,944	1,788,365	2,304,088	2,307,124	2,000,000	827,586	1,241,379	1,000,000
54xxx Supplies and Materials	140,956	426,835	285,518	239,402	100,000	41,379	62,069	50,000
55xxx Capital Outlay	5,244,427	3,855,982	13,498,423	6,340,699	26,900,000	11,131,034	16,696,552	13,450,000
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	\$ 6,358,326	\$ 6,071,182	\$ 16,088,029	\$ 8,887,225	\$ 29,000,000	\$ 12,000,000	\$ 18,000,000	\$ 14,500,000
TOTAL EXPENDITURES	\$ 6,358,326	\$ 6,071,182	\$ 16,088,029	\$ 8,887,225	\$ 29,000,000	\$ 12,000,000	\$ 18,000,000	\$ 14,500,000
FUND BALANCE - Beginning of Year	\$ 13,189,398	\$ 16,560,711	\$ 21,513,829	\$ 17,650,264	\$ 20,402,456	\$ 9,650,874	\$ 11,150,874	\$ 6,550,874
RESULTS FROM OPERATIONS	\$ 3,371,313	\$ 4,953,118	\$ (3,863,565)	\$ 2,752,192	\$ (10,751,582)	\$ 1,500,000	\$ (4,600,000)	\$ (1,100,000)
FUND BALANCE - End of Year	\$ 16,560,711	\$ 21,513,829	\$ 17,650,264	\$ 20,402,456	\$ 9,650,874	\$ 11,150,874	\$ 6,550,874	\$ 5,450,874
NET CHANGE IN FUND BALANCE	\$ 3,371,313	\$ 4,953,118	\$ (3,863,565)	\$ 2,752,192	\$ (10,751,582)	\$ 1,500,000	\$ (4,600,000)	\$ (1,100,000)

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Capital Project Funds

CAPITAL CONSTRUCTION FUND

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ (106,220)	\$ (81,926)	\$ 44,902	\$ (10,884)	\$ (10,885)	\$ 420	\$ -	\$ -	\$ -
Revenue									
81xxx - Local Revenue	-	118,000	8,072	-	-	-	-	-	-
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	4,226,060	19,483,418	10,178,499	67,658,289	1,185,978	100,163,046	700,000	700,000	700,000
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	(380)	-	-	100,000	-	100,000	-	-	-
Total Revenue	\$ 4,225,680	\$ 19,601,418	\$ 10,186,571	\$ 67,758,289	\$ 1,185,978	\$ 100,263,046	\$ 700,000	\$ 700,000	\$ 700,000
Expenditure									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	544,281	556,416	559,029	725,000	652,979	598,456	700,000	700,000	700,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	3,657,105	18,918,174	9,683,329	67,022,405	521,694	99,665,010	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$ 4,201,386	\$ 19,474,590	\$ 10,242,358	\$ 67,747,405	\$ 1,174,673	\$ 100,263,466	\$ 700,000	\$ 700,000	\$ 700,000
Ending Balance	\$ (81,926)	\$ 44,902	\$ (10,885)	\$ -	\$ 420	\$ -	\$ -	\$ -	\$ -

Note - If additional contracts are made with the School Facilities Department, budget amendments will be made to the 2025-26 budget to appropriate necessary funding.

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
REVENUES	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
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	3,691,604	18,927,002	10,178,499	1,185,978	100,163,046	-	-	-
83290 other State Restricted Revenue	534,456	556,416	-	-	-	700,000	700,000	700,000
Total State Revenue	\$ 4,226,060	\$ 19,483,418	\$ 10,178,499	\$ 1,185,978	\$ 100,163,046	\$ 700,000	\$ 700,000	\$ 700,000
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	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 4,225,680	\$ 19,601,418	\$ 10,186,571	\$ 1,185,978	\$ 100,263,046	\$ 700,000	\$ 700,000	\$ 700,000
EXPENDITURES								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	544,281	556,416	554,400	652,979	598,456	700,000	700,000	700,000
54xxx Supplies and Materials	-	-	4,629	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	\$ 544,281	\$ 556,416	\$ 559,029	\$ 652,979	\$ 598,456	\$ 700,000	\$ 700,000	\$ 700,000

	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
EXPENDITURES								
5xxx - Facilities Acquisition and Construction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	819,678	507,137	268,767	260,430	4,000,000	-	-	-
54xxx Supplies and Materials	1,199	193,869	795,524	10,300	500,000	-	-	-
55xxx Capital Outlay	2,836,227	18,217,168	8,619,039	250,964	95,165,010	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction	\$ 3,657,105	\$ 18,918,174	\$ 9,683,329	\$ 521,694	\$ 99,665,010	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,201,386	\$ 19,474,590	\$ 10,242,358	\$ 1,174,673	\$100,263,466	\$ 700,000	\$ 700,000	\$ 700,000
FUND BALANCE - Beginning of Year	\$ (106,220)	\$ (81,926)	\$ 44,902	\$ (10,885)	\$ 420	\$ -	\$ -	\$ -
RESULTS FROM OPERATIONS	\$ 24,294	\$ 126,828	\$ (55,787)	\$ 11,305	\$ (420)	\$ -	\$ -	\$ -
FUND BALANCE - End of Year	\$ (81,926)	\$ 44,902	\$ (10,885)	\$ 420	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ 24,294	\$ 126,828	\$ (55,787)	\$ 11,305	\$ (420)	\$ -	\$ -	\$ -

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SPECIAL BUILDING FUNDS (COMBINED)

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$24,012,077	\$18,414,648	\$21,746,658	\$27,705,289	\$ 27,705,288	\$ 25,457,055	\$ 23,913,905	\$ 21,008,905	\$ 18,403,905
Revenue									
81xxx - Local Revenue	129,787	728,547	1,281,415	888,500	1,322,482	1,364,500	750,000	750,000	750,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	7,087,596	4,337,637	9,556,826	8,981,907	5,210,222	10,479,563	5,000,000	5,000,000	5,000,000
Total Revenue	\$ 7,217,383	\$ 5,066,184	\$10,838,241	\$ 9,870,407	\$ 6,532,704	\$ 11,844,063	\$ 5,750,000	\$ 5,750,000	\$ 5,750,000
Expenditure									
1xxx - Instruction	\$ 92,821	\$ 19,075	\$ 60,022	\$ 5,561,141	\$ 5,546,542	\$ 525,450	\$ 500,000	\$ 200,000	\$ 200,000
2xxx - Instructional Support	945	-	-	21,393	18,661	5,000	5,000	5,000	5,000
3xxx - General Support	-	9,210	2,566	36,597	58,009	140,000	150,000	150,000	150,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	12,721,046	1,705,889	1,660,217	12,119,191	3,157,725	11,616,763	8,000,000	8,000,000	8,000,000
6xxx - Other/Transfers	-	-	3,156,806	1,950,000	-	1,100,000	-	-	-
Total Expenditure	\$12,814,812	\$ 1,734,174	\$ 4,879,611	\$19,688,322	\$ 8,780,937	\$ 13,387,213	\$ 8,655,000	\$ 8,355,000	\$ 8,355,000
Ending Balance	\$18,414,648	\$21,746,658	\$27,705,288	\$17,887,374	\$ 25,457,055	\$ 23,913,905	\$ 21,008,905	\$ 18,403,905	\$ 15,798,905

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

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	-	-	-	994	-	5,000	5,000	5,000
54xxx Supplies and Materials	945	-	-	17,667	5,000	95,000	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support	\$ 945	\$ -	\$ -	\$ 18,661	\$ 5,000	\$ 100,000	\$ 5,000	\$ 5,000
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	-	-	-	27,939	75,000	25,000	50,000	50,000
54xxx Supplies and Materials	-	9,210	2,566	30,070	65,000	100,000	100,000	100,000
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services	\$ -	\$ 9,210	\$ 2,566	\$ 58,009	\$ 140,000	\$ 125,000	\$ 150,000	\$ 150,000
5xxx - Facilities Acquisition and Construction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	-	-	-	-	-	-	-	-
53xxx Purchased Services	133,155	56,250	60,104	240,037	150,000	103,299	103,299	103,299
54xxx Supplies and Materials	590,511	10,315	632,874	12,164	500,000	344,330	344,330	344,330
55xxx Capital Outlay	11,997,380	1,639,325	967,239	2,905,523	10,966,763	7,482,371	7,552,371	7,552,371
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Facilities Acquisition and	\$ 12,721,046	\$ 1,705,889	\$ 1,660,217	\$ 3,157,725	\$ 11,616,763	\$ 7,930,000	\$ 8,000,000	\$ 8,000,000

	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
EXPENDITURES								
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	-	1,100,000	-	-	-
Total Other Uses	\$ -	\$ -	\$ 3,156,806	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 12,814,812	\$ 1,734,174	\$ 4,879,612	\$ 8,780,936	\$ 13,387,213	\$ 8,655,000	\$ 8,355,000	\$ 8,355,000
FUND BALANCE - Beginning of Year	\$ 24,012,077	\$ 18,414,648	\$ 21,746,658	\$ 27,705,287	\$ 25,457,055	\$ 23,913,904	\$ 21,008,904	\$ 18,403,904
RESULTS FROM OPERATIONS	\$ (5,597,429)	\$ 3,332,009	\$ 5,958,629	\$ (2,248,232)	\$ (1,543,150)	\$ (2,905,000)	\$ (2,605,000)	\$ (2,605,000)
FUND BALANCE - End of Year	\$ 18,414,648	\$ 21,746,658	\$ 27,705,287	\$ 25,457,055	\$ 23,913,904	\$ 21,008,904	\$ 18,403,904	\$ 15,798,904
NET CHANGE IN FUND BALANCE	\$ (5,597,429)	\$ 3,332,009	\$ 5,958,629	\$ (2,248,232)	\$ (1,543,150)	\$ (2,905,000)	\$ (2,605,000)	\$ (2,605,000)

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Enterprise Funds

NUTRITION SERVICES FUND

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$4,404,657	\$5,552,982	\$4,961,718	\$4,740,074	\$ 4,736,467	\$ 2,987,239	\$ 1,741,239	\$ 1,824,789	\$ 2,279,910
Revenue									
81xxx - Local Revenue	187,895	2,365,531	2,474,281	1,805,000	2,032,671	2,390,000	2,390,000	2,461,700	2,535,551
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	9,098,452	4,791,138	5,417,132	5,700,000	4,917,060	5,079,000	5,700,000	5,700,000	5,700,000
85xxx - Other/Transfers	(22,871)	145	-	-	1,885	1,000,000	2,000,000	2,500,000	2,500,000
Total Revenue	\$9,263,476	\$7,156,814	\$7,891,413	\$7,505,000	\$ 6,951,616	\$ 8,469,000	\$ 10,090,000	\$ 10,661,700	\$ 10,735,551
Expenditure									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	\$8,115,151	\$7,748,078	\$8,116,664	\$9,393,550	\$ 8,700,844	\$ 9,715,000	\$ 10,006,450	\$ 10,206,579	\$ 10,410,711
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$8,115,151	\$7,748,078	\$8,116,664	\$9,393,550	\$ 8,700,844	\$ 9,715,000	\$ 10,006,450	\$ 10,206,579	\$ 10,410,711
Ending Balance	\$5,552,982	\$4,961,718	\$4,736,467	\$2,851,524	\$ 2,987,239	\$ 1,741,239	\$ 1,824,789	\$ 2,279,910	\$ 2,604,750

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 SERVICES FUND
Schedule of Revenue and Expenditures
by Major Function and Major Object

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
REVENUES								
81xxx - Local Revenue								
81510 Interest On Investments	5,049	132,047	228,082	159,758	150,000	150,000	150,000	150,000
81610 Total Meal Sales	52,549	32,719	20,413	2,351	-	-	-	-
81611 Lunch Sales	202	1,652,572	1,493,579	1,158,716	1,500,000	1,500,000	1,571,700	1,645,551
81612 Breakfast Sales	-	160,142	196,589	149,524	200,000	240,000	240,000	240,000
81624 Alacarte Sales	11,747	178,095	298,991	331,149	325,000	300,000	300,000	300,000
81631 Non-Reimb Lunch	83,053	135,243	127,634	125,701	125,000	125,000	125,000	125,000
81632 Non-Reimb Breakfast	-	-	1,725	1,568	-	-	-	-
81634 Non-Reimb Alacarte	-	-	2,703	549	-	-	-	-
81640 Catering & Misc Sales	8,698	32,120	46,849	51,280	45,000	35,000	35,000	35,000
81690 Other Food Service Income	22,572	35,979	48,784	43,431	40,000	40,000	40,000	40,000
81920 Contributions & Donations	1,000	-	-	-	-	-	-	-
81950 Refund Of Prior Years Expenses	-	-	-	100	-	-	-	-
81980 Svcs Provided Other Local Govt	-	-	-	1,378	-	-	-	-
81990 Miscellaneous	28	-	120	80	-	-	-	-
81991 Discounts Rebates Erate	2,997	6,613	8,812	7,087	5,000	-	-	-
Total Local Revenue	<u>\$ 187,895</u>	<u>\$ 2,365,531</u>	<u>\$ 2,474,281</u>	<u>\$ 2,032,671</u>	<u>\$ 2,390,000</u>	<u>\$ 2,390,000</u>	<u>\$ 2,461,700</u>	<u>\$ 2,535,551</u>
84xxx - Federal Revenue								
84200 Federal Revenue Restricted	-	334,456	2,598	118	-	-	-	-
84210 Federal Reimburse Lunch Prog	6,015,769	2,425,393	3,491,885	3,108,108	3,225,000	4,000,000	4,000,000	4,000,000
84220 Federal Reimburse Breakfast	1,599,292	669,139	808,745	810,734	840,000	750,000	750,000	750,000
84240 Federal Reimburse Ccfd/Adult	96,349	92,515	67,066	-	-	50,000	50,000	50,000
84250 Federal Usda Commodities Inc	351,945	386,155	300,059	354,535	350,000	300,000	300,000	300,000
84255 Federal Domestic Produce	114,976	227,548	155,000	174,980	175,000	100,000	100,000	100,000
84260 Federal Revenue Summer Feedin	467,877	125,316	115,528	113,339	120,000	100,000	100,000	100,000
84290 Federal Programs	452,243	530,616	476,252	355,246	369,000	400,000	400,000	400,000
Total Federal Revenue	<u>\$ 9,098,452</u>	<u>\$ 4,791,138</u>	<u>\$ 5,417,132</u>	<u>\$ 4,917,060</u>	<u>\$ 5,079,000</u>	<u>\$ 5,700,000</u>	<u>\$ 5,700,000</u>	<u>\$ 5,700,000</u>
85xxx - Other Revenue Sources								
85000 Return Of Funds To State	(23,551)	-	-	-	-	-	-	-
85201 Transfer In General Fund	-	-	-	-	1,000,000	2,000,000	2,500,000	2,500,000
85312 Sale Of Asset After 7/1/97	679	145	-	1,885	-	-	-	-
Total Other Revenue	<u>\$ (22,871)</u>	<u>\$ 145</u>	<u>\$ -</u>	<u>\$ 1,885</u>	<u>\$ 1,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
TOTAL REVENUES	<u>\$ 9,263,476</u>	<u>\$ 7,156,814</u>	<u>\$ 7,891,413</u>	<u>\$ 6,951,616</u>	<u>\$ 8,469,000</u>	<u>\$ 10,090,000</u>	<u>\$ 10,661,700</u>	<u>\$ 10,735,551</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
EXPENDITURES								
4xxx - Non-instructional Services								
51xxx Personnel Salaries	2,134,150	2,135,233	2,185,760	2,458,076	2,605,561	2,683,728	2,737,402	2,792,151
52xxx Personnel Benefits	1,675,129	1,859,573	1,805,416	1,871,802	2,096,418	2,159,311	2,202,497	2,246,547
53xxx Purchased Services	61,483	62,643	54,679	49,062	116,147	119,632	122,025	124,465
54xxx Supplies and Materials	4,094,975	3,656,264	4,018,581	4,299,937	4,791,873	4,935,630	5,034,342	5,135,029
55xxx Capital Outlay	81,782	31,511	51,233	-	100,000	103,000	105,060	107,161
56xxx Other Objects	3,104	2,853	995	297	5,000	5,150	5,253	5,358
57xxx Other Uses/Transfers	64,528	-	-	21,670	-	-	-	-
Total Non-instructional Services	\$ 8,115,151	\$ 7,748,078	\$ 8,116,664	\$ 8,700,844	\$ 9,715,000	\$ 10,006,450	\$ 10,206,579	\$ 10,410,711
TOTAL EXPENDITURES	\$ 8,115,151	\$ 7,748,078	\$ 8,116,664	\$ 8,700,844	\$ 9,715,000	\$ 10,006,450	\$ 10,206,579	\$ 10,410,711
FUND BALANCE - Beginning of Year	\$ 4,404,657	\$ 5,552,981	\$ 4,961,717	\$ 4,736,466	\$ 2,987,238	\$ 1,741,238	\$ 1,824,788	\$ 2,279,909
RESULTS FROM OPERATIONS	\$ 1,148,324	\$ (591,264)	\$ (225,251)	\$ (1,749,228)	\$ (1,246,000)	\$ 83,550	\$ 455,121	\$ 324,840
FUND BALANCE - End of Year	\$ 5,552,981	\$ 4,961,717	\$ 4,736,466	\$ 2,987,238	\$ 1,741,238	\$ 1,824,788	\$ 2,279,909	\$ 2,604,749
NET CHANGE IN FUND BALANCE	\$ 1,148,324	\$ (591,264)	\$ (225,251)	\$ (1,749,228)	\$ (1,246,000)	\$ 83,550	\$ 455,121	\$ 324,840

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TUITION PRESCHOOL FUND

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue									
81xxx - Local Revenue	-	28,413	191,378	208,000	155,800	121,500	123,930	126,409	128,937
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	208,519	210,867	167,000	240,131	41,201	42,025	42,865	43,722
Total Revenue	\$ -	\$ 236,932	\$ 402,245	\$ 375,000	\$ 395,931	\$ 162,701	\$ 165,955	\$ 169,274	\$ 172,659
Expenditure									
1xxx - Instruction	-	236,932	402,245	375,000	395,931	162,701	165,955	169,274	172,659
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$ -	\$ 236,932	\$ 402,245	\$ 375,000	\$ 395,931	\$ 162,701	\$ 165,955	\$ 169,274	\$ 172,659
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
REVENUES								
81xxx - Local revenue								
81380 Preschool Tuition	-	28,413	191,378	155,800	121,500	123,930	126,409	128,937
Total Federal Revenue	\$ -	\$ 28,413	\$ 191,378	\$ 155,800	\$ 121,500	\$ 123,930	\$ 126,409	\$ 128,937
85xxx - Other revenue sources								
85201 Transfer From General Fund	-	208,519	210,867	240,131	41,201	42,025	42,865	43,722
Total Other Revenue	\$ -	\$ 208,519	\$ 210,867	\$ 240,132	\$ 41,201	\$ 42,025	\$ 42,865	\$ 43,722
TOTAL REVENUES	\$ -	\$ 236,932	\$ 402,245	\$ 395,932	\$ 162,701	\$ 165,955	\$ 169,274	\$ 172,659
EXPENDITURES								
1xxx - Instruction								
51xxx Personnel Salaries	-	136,609	246,776	239,969	117,701	120,055	122,456	124,905
52xxx Personnel Benefits	-	84,399	131,191	142,721	43,000	43,860	44,737	45,632
53xxx Purchased Services	-	-	10	-	-	-	-	-
54xxx Supplies and Materials	-	15,925	24,269	13,241	2,000	2,040	2,081	2,122
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Non-instructional Services	\$ -	\$ 236,932	\$ 402,245	\$ 395,931	\$ 162,701	\$ 165,955	\$ 169,274	\$ 172,659
TOTAL EXPENDITURES	\$ -	\$ 236,932	\$ 402,245	\$ 395,931	\$ 162,701	\$ 165,955	\$ 169,274	\$ 172,659
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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$6,806,833	\$7,074,179	\$7,102,050	\$7,368,622	\$ 7,376,895	\$8,075,308	\$ 8,025,308	\$ 7,921,308	\$ 7,723,108
Revenue									
81xxx - Local Revenue	28,054	166,274	216,741	180,000	236,836	200,000	180,000	150,000	150,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	1,500,000	986,442	1,086,774	1,000,000	1,328,618	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenue	\$1,528,054	\$1,152,716	\$1,303,515	\$1,180,000	\$ 1,565,454	\$1,200,000	\$ 1,180,000	\$ 1,150,000	\$ 1,150,000
Expenditure									
1xxx - Instruction	834,403	734,660	695,350	900,000	587,115	800,000	816,000	856,800	925,344
2xxx - Instructional Support	125,700	107,855	90,990	250,000	100,920	150,000	153,000	160,650	173,502
3xxx - General Support	300,605	282,330	242,330	350,000	179,006	300,000	315,000	330,750	357,210
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$1,260,708	\$1,124,845	\$1,028,670	\$1,500,000	\$ 867,041	\$1,250,000	\$ 1,284,000	\$ 1,348,200	\$ 1,456,056
Ending Balance	\$7,074,179	\$7,102,050	\$7,376,895	\$7,048,622	\$ 8,075,308	\$8,025,308	\$ 7,921,308	\$ 7,723,108	\$ 7,417,052

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
REVENUES								
81xxx - Local revenue								
81510 Interest on Investments	28,054	191,576	217,421	236,836	200,000	180,000	180,000	180,000
81530 Gains or Loss on Sale of Inv	-	(25,303)	(680)	-	-	-	-	-
Total Federal Revenue	<u>\$ 28,054</u>	<u>\$ 166,274</u>	<u>\$ 216,741</u>	<u>\$ 236,836</u>	<u>\$ 200,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>
85xxx -Other revenue sources								
85201 Transfer in General Fund	1,500,000	986,442	1,086,774	1,328,618	1,000,000	1,000,000	1,000,000	1,000,000
Total Other Revenue	<u>\$ 1,500,000</u>	<u>\$ 986,442</u>	<u>\$ 1,086,774</u>	<u>\$ 1,328,618</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
TOTAL REVENUES	<u>\$ 1,528,054</u>	<u>\$ 1,152,716</u>	<u>\$ 1,303,515</u>	<u>\$ 1,565,454</u>	<u>\$ 1,200,000</u>	<u>\$ 1,180,000</u>	<u>\$ 1,180,000</u>	<u>\$ 1,180,000</u>
EXPENDITURES								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	834,403	734,660	695,350	587,115	800,000	816,000	856,800	925,344
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instruction	<u>\$ 834,403</u>	<u>\$ 734,660</u>	<u>\$ 695,350</u>	<u>\$ 587,115</u>	<u>\$ 800,000</u>	<u>\$ 816,000</u>	<u>\$ 856,800</u>	<u>\$ 925,344</u>
2xxx - Instructional Support								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	125,700	107,855	90,990	100,920	150,000	153,000	160,650	173,502
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total Instructional Support	<u>\$ 125,700</u>	<u>\$ 107,855</u>	<u>\$ 90,990</u>	<u>\$ 100,920</u>	<u>\$ 150,000</u>	<u>\$ 153,000</u>	<u>\$ 160,650</u>	<u>\$ 173,502</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
EXPENDITURES								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	300,605	282,330	242,330	179,006	300,000	315,000	330,750	357,210
53xxx Purchased Services	-	-	-	-	-	-	-	-
54xxx Supplies and Materials	-	-	-	-	-	-	-	-
55xxx Capital Outlay	-	-	-	-	-	-	-	-
56xxx Other Objects	-	-	-	-	-	-	-	-
57xxx Other Uses/Transfers	-	-	-	-	-	-	-	-
Total General Support Services	\$ 300,605	\$ 282,330	\$ 242,330	\$ 179,006	\$ 300,000	\$ 315,000	\$ 330,750	\$ 357,210
TOTAL EXPENDITURES	\$ 1,260,708	\$ 1,124,845	\$ 1,028,670	\$ 867,041	\$ 1,250,000	\$ 1,284,000	\$ 1,348,200	\$ 1,456,056
FUND BALANCE - Beginning of Year	\$ 6,806,833	\$ 7,074,179	\$ 7,102,050	\$ 7,376,895	\$ 8,075,308	\$ 8,025,308	\$ 7,921,308	\$ 7,753,108
RESULTS FROM OPERATIONS	\$ 267,346	\$ 27,871	\$ 274,845	\$ 698,413	\$ (50,000)	\$ (104,000)	\$ (168,200)	\$ (276,056)
FUND BALANCE - End of Year	\$ 7,074,179	\$ 7,102,050	\$ 7,376,895	\$ 8,075,308	\$ 8,025,308	\$ 7,921,308	\$ 7,753,108	\$ 7,477,052
NET CHANGE IN FUND BALANCE	\$ 267,346	\$ 27,871	\$ 274,845	\$ 698,413	\$ (50,000)	\$ (104,000)	\$ (168,200)	\$ (276,056)

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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,	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	\$ 156,361	\$ 187,319	\$ 472,556	\$ 443,580	\$ 383,499	\$ 342,762	\$ 260,691
Interest on the total OPEB liability	330,388	340,128	198,160	255,563	287,994	335,728	270,898
Changes of benefit terms	0	0	(2,046,459)	0	902,402	0	0
Difference between expected and actual experience	(199,770)	0	1,792,234	0	1,220,083	0	0
Changes of assumptions	(57,252)	(93,502)	(184,369)	343,804	(483,426)	291,345	2,060,519
Benefit payments	(1,028,670)	(1,124,845)	(1,260,708)	(1,074,722)	(1,146,420)	(980,329)	(956,419)
Net change in total OPEB liability	(798,943)	(690,900)	(1,028,586)	(31,775)	1,164,132	(10,494)	1,635,689
Total OPEB liability - beginning	8,995,421	9,686,321	10,714,907	10,746,682	9,582,550	9,593,044	7,957,355
Total OPEB liability - ending	8,196,478	8,995,421	9,686,321	10,714,907	10,746,682	9,582,550	9,593,044
Plan fiduciary net position							
Explicit employer contributions	\$ 1,086,774	\$ 986,442	\$ 1,500,000	\$ 2,796,776	\$ 6,169,148	\$ 0	\$ 0
Implicit employer contributions	0	0	0	0	0	0	0
Employee contributions	0	0	0	0	0	0	0
OPEB plan net investment income	159,096	165,403	28,924	2,581	58,517	0	0
Explicit benefit payments	(1,028,670)	(1,124,845)	(1,260,708)	(1,074,722)	(1,146,420)	0	0
Implicit benefit payments	0	0	0	0	0	0	0
OPEB plan administrative expense	0	0	0	0	0	0	0
Other	0	0	953	0	0	0	0
Net change in plan fiduciary net position	217,200	27,000	269,169	1,724,635	5,081,245	0	0
Plan fiduciary net position - beginning	7,102,049	7,075,049	6,805,880	5,081,245	0	0	0
Plan fiduciary net position - ending (b)	\$ 7,319,249	\$ 7,102,049	\$ 7,075,049	\$ 6,805,880	\$ 5,081,245	\$ 0	\$ 0
Net OPEB liability - ending (a) - (b)	\$ 877,229	\$ 1,893,372	\$ 2,611,272	\$ 3,909,027	\$ 5,665,437	\$ 9,582,550	\$ 9,593,044
Plan fiduciary net position as a percentage of total OPEB liability	89.30 %	78.95 %	73.04 %	63.52 %	47.28 %	N/A	N/A
Covered-employee payroll	\$ 107,781,664	\$ 110,144,368	\$ 107,457,920	\$ 112,050,379	\$ 109,317,443	\$ 105,706,979	\$ 103,128,760
Net OPEB liability as a percentage of covered-employee payroll	0.81 %	1.72 %	2.43 %	3.49 %	5.18 %	9.07 %	9.30 %

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%.

2024	2023	2022	2021	2020	2019	2018
3.97%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%

FYE24 - The health care trend rates and the election rate for non subsidized retirees were updated to better reflect anticipated experience.

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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$4,549,277	\$7,902,785	\$8,993,246	\$9,226,687	\$ 9,230,823	\$9,447,705	\$ 9,147,705	\$ 8,997,705	\$ 8,797,705
Revenue									
81xxx - Local Revenue	15,564	152,449	350,579	250,000	369,101	300,000	300,000	250,000	225,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	4,000,000	1,942,910	891,141	1,000,000	539,746	600,000	1,500,000	1,500,000	1,500,000
Total Revenue	\$4,015,564	\$2,095,359	\$1,241,720	\$1,250,000	\$ 908,847	\$ 900,000	\$ 1,800,000	\$ 1,750,000	\$ 1,725,000
Expenditure									
1xxx - Instruction	\$ 236,986	\$ 643,535	\$ 668,640	\$ 750,000	\$ 425,578	\$ 700,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
2xxx - Instructional Support	103,987	115,977	98,821	250,000	11,207	100,000	200,000	200,000	200,000
3xxx - General Support	321,083	245,386	236,682	400,000	255,180	400,000	500,000	500,000	500,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Expenditure	\$ 662,056	\$1,004,898	\$1,004,143	\$1,400,000	\$ 691,965	\$1,200,000	\$ 1,950,000	\$ 1,950,000	\$ 1,950,000
Ending Balance	\$7,902,785	\$8,993,246	\$9,230,823	\$9,076,687	\$ 9,447,705	\$9,147,705	\$ 8,997,705	\$ 8,797,705	\$ 8,572,705

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
REVENUES								
81xxx - Local revenue								
81510 Interest on Investments	15,564	165,100	350,919	369,101	300,000	300,000	250,000	225,000
81530 Gains or Loss on Sale of Inv	-	(12,651)	(340)	-	-	-	-	-
Total Federal Revenue	<u>\$ 15,564</u>	<u>\$ 152,449</u>	<u>\$ 350,579</u>	<u>\$ 369,101</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 250,000</u>	<u>\$ 225,000</u>
85xxx - Other revenue sources								
85201 Transfer in General Fund	4,000,000	1,942,910	891,141	539,746	600,000	1,500,000	1,500,000	1,500,000
Total Other Revenue	<u>\$ 4,000,000</u>	<u>\$ 1,942,910</u>	<u>\$ 891,141</u>	<u>\$ 539,746</u>	<u>\$ 600,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>
TOTAL REVENUES	<u>\$ 4,015,564</u>	<u>\$ 2,095,359</u>	<u>\$ 1,241,720</u>	<u>\$ 908,847</u>	<u>\$ 900,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,750,000</u>	<u>\$ 1,725,000</u>
EXPENDITURES								
1xxx - Instruction								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	236,986	643,535	668,640	425,578	700,000	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>\$ 236,986</u>	<u>\$ 643,535</u>	<u>\$ 668,640</u>	<u>\$ 425,578</u>	<u>\$ 700,000</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	103,987	115,977	98,821	11,207	100,000	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>\$ 103,987</u>	<u>\$ 115,977</u>	<u>\$ 98,821</u>	<u>\$ 11,207</u>	<u>\$ 100,000</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
EXPENDITURES								
3xxx - General Support Services								
51xxx Personnel Salaries	-	-	-	-	-	-	-	-
52xxx Personnel Benefits	321,083	245,386	236,682	255,180	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	\$ 321,083	\$ 245,386	\$ 236,682	\$ 255,180	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL EXPENDITURES	\$ 662,056	\$ 1,004,899	\$ 1,004,142	\$ 691,965	\$ 1,200,000	\$ 1,950,000	\$ 1,950,000	\$ 1,950,000
FUND BALANCE - Beginning of Year	\$ 4,549,277	\$ 7,902,785	\$ 8,993,245	\$ 9,230,824	\$ 9,447,707	\$ 9,147,707	\$ 8,997,707	\$ 8,797,707
RESULTS FROM OPERATIONS	\$ 3,353,508	\$ 1,090,461	\$ 237,579	\$ 216,882	\$ (300,000)	\$ (150,000)	\$ (200,000)	\$ (225,000)
FUND BALANCE - End of Year	\$ 7,902,785	\$ 8,993,245	\$ 9,230,824	\$ 9,447,707	\$ 9,147,707	\$ 8,997,707	\$ 8,797,707	\$ 8,572,707
NET CHANGE IN FUND BALANCE	\$ 3,353,508	\$ 1,090,461	\$ 237,579	\$ 216,882	\$ (300,000)	\$ (150,000)	\$ (200,000)	\$ (225,000)

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Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Fiscal year ending June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability									
Service Cost	\$ 407,022	\$ 496,496	\$ 778,453	\$ 798,607	\$ 646,149	\$ 630,389	\$ 869,160	\$ 726,599	\$ 677,838
Interest on the Total Pension Liability	404,479	398,291	250,788	307,295	396,733	422,872	363,001	396,411	456,976
Benefit Changes	0	0	0	0	0	0	0	0	0
Difference between Expected and Actual Experience	331,259	0	(419,004)	0	(805,556)	0	1,425,093	(1,919,116)	(1,039,188)
Assumption Changes	(94,339)	(161,106)	(1,906,458)	576,935	687,791	475,197	(2,005,256)	(102,921)	408,515
Benefit Payments	(1,004,142)	(1,004,899)	(662,056)	(1,639,347)	(633,621)	(453,272)	(442,217)	(405,170)	(385,802)
Refunds	0	0	0	0	0	0	0	0	0
Net Change in Total Pension Liability	44,279	(271,218)	(1,958,277)	43,490	291,496	1,075,186	209,781	(1,304,197)	118,339
Total Pension Liability - Beginning	10,774,465	11,045,683	13,003,960	12,960,470	12,668,974	11,593,788	11,384,007	12,688,204	12,569,865
Total Pension Liability - Ending (a)	\$ 10,818,744	\$ 10,774,465	\$ 11,045,683	\$ 13,003,960	\$ 12,960,470	\$ 12,668,974	\$ 11,593,788	\$ 11,384,007	\$ 12,688,204
Plan Fiduciary Net Position									
Employer Contributions	\$ 891,141	\$ 1,942,910	\$ 4,000,000	\$ 3,459,957	\$ 3,344,307	\$ 0	\$ 0	\$ 0	\$ 0
Employee Contributions	0	0	0	0	0	0	0	0	0
Pension Plan Net Investment Income	322,053	160,732	16,388	1,870	15,634	0	0	0	0
Benefit Payments	(1,004,142)	(1,004,899)	(662,056)	(1,639,347)	(633,621)	0	0	0	0
Refunds	0	0	0	0	0	0	0	0	0
Pension Plan Administrative Expense	0	0	0	0	0	0	0	0	0
Other	0	0	477	0	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	209,052	1,098,743	3,354,809	1,822,480	2,726,320	0	0	0	0
Plan Fiduciary Net Position - Beginning	9,002,352	7,903,609	4,548,800	2,726,320	0	0	0	0	0
Plan Fiduciary Net Position - Ending (b)	\$ 9,211,404	\$ 9,002,352	\$ 7,903,609	\$ 4,548,800	\$ 2,726,320	\$ 0	\$ 0	\$ 0	\$ 0
Net Pension Liability - Ending (a) - (b)	1,607,340	1,772,113	3,142,074	8,455,160	10,234,150	12,668,974	11,593,788	11,384,007	12,688,204
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	85.14 %	83.55 %	71.55 %	34.98 %	21.04 %	N/A	N/A	N/A	N/A
Covered Employee Payroll	\$ 82,152,974	\$ 100,455,764	\$ 98,005,623	\$ 112,050,379	\$ 109,317,443	\$ 105,706,979	\$ 103,128,760	\$ 113,694,898	\$ 121,601,823
Net Pension Liability as a Percentage of Covered Employee Payroll	1.96 %	1.76 %	3.21 %	7.55 %	9.36 %	11.98 %	11.24 %	10.01 %	10.43 %

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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue									
81xxx - Local Revenue	-	-	-	-	-	-	-	-	-
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	3,150,000	1,869,039	3,080,000	3,157,000	3,235,925	3,316,823
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
Expenditure									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	3,150,000	1,869,039	3,080,000	3,157,000	3,235,925	3,316,823
Total Expenditure	\$ -	\$ -	\$ -	\$ 3,150,000	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
	Actual	Actual	Actual	Estimate	Budget	Projected	Projected	Projected
REVENUES								
83xxx - State Revenue								
83110 Foundation Program	-	-	-	1,624,302	2,500,000	2,562,500	2,626,563	2,692,227
83111 Audit Adjustmnt Foundation Prg	-	-	-	-	-	-	-	-
83120 Special Education Reimb	-	-	-	-	-	-	-	-
83290 Other State Restricted Revenue	-	-	-	-	200,000	205,000	210,125	215,378
83250 State Capital Construction Grant	-	-	-	244,737	380,000	389,500	399,238	409,218
Total State Revenue	\$ -	\$ -	\$ -	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
EXPENDITURES								
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	-	-	-	1,869,039	3,080,000	3,157,000	3,235,925	3,316,823
Total Instruction	\$ -	\$ -	\$ -	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,869,039	\$ 3,080,000	\$ 3,157,000	\$ 3,235,925	\$ 3,316,823
FUND BALANCE - Beginning of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESULTS FROM OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGET RESOLUTION

WHEREAS, on the 14th 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, 2026.

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 5th 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 2025-26 fiscal year ending June 30, 2026, and that the expenditures for each budget officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 14, 2025, this Board adopted a school budget for the 2025-26 fiscal year ending June 30, 2026, calling for the following appropriations: General Fund \$297,551,900; Special Revenue \$26,683,665; Major Maintenance \$29,000,000; Capital Projects \$100,263,466; Special Building \$13,387,213; Enterprise Funds \$9,877,701; Trust Funds \$2,450,000; Custodial Funds \$3,080,000.

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 2025-26 fiscal year ending June 30, 2026 as shown opposite each fund: Amount to be raised – General Fund \$52,848,603 - to be raised by the 25-mill special District tax and \$14,825,726 to be raised by the 6-mill county equalization tax; Recreation Board Fund \$1,795,000, 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, 2026.”

Passed, Approved and Adopted this 14th day of July, 2025.

_____	_____	_____
_____	_____	_____
_____	_____	_____



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

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:

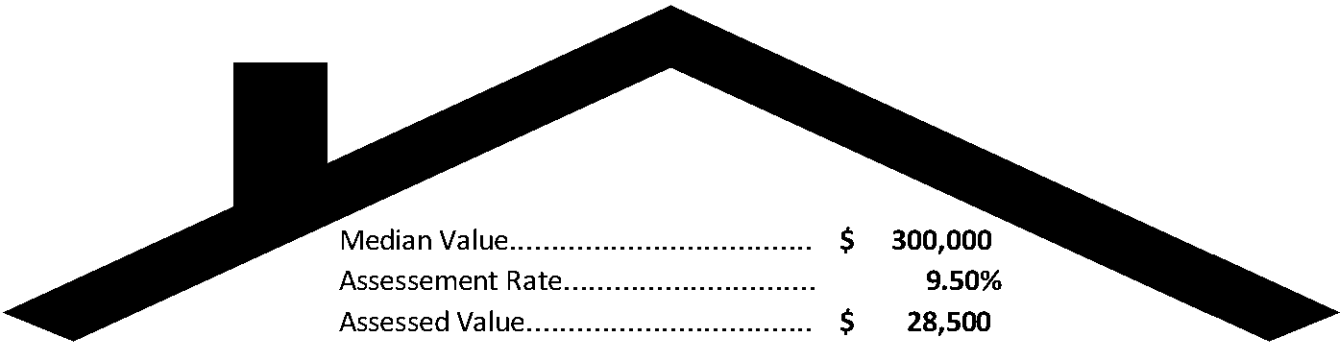
- 100% for Minerals
- 11.5% for industrial property
- 9.5% for commercial and residential property.

The market value is multiplied by the assessment ratio to determine the assessed valuation. The mill levies authorized for education are applied to the assessed value to determine the amount of taxes to be collected.

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

Analysis of Average Tax Bill

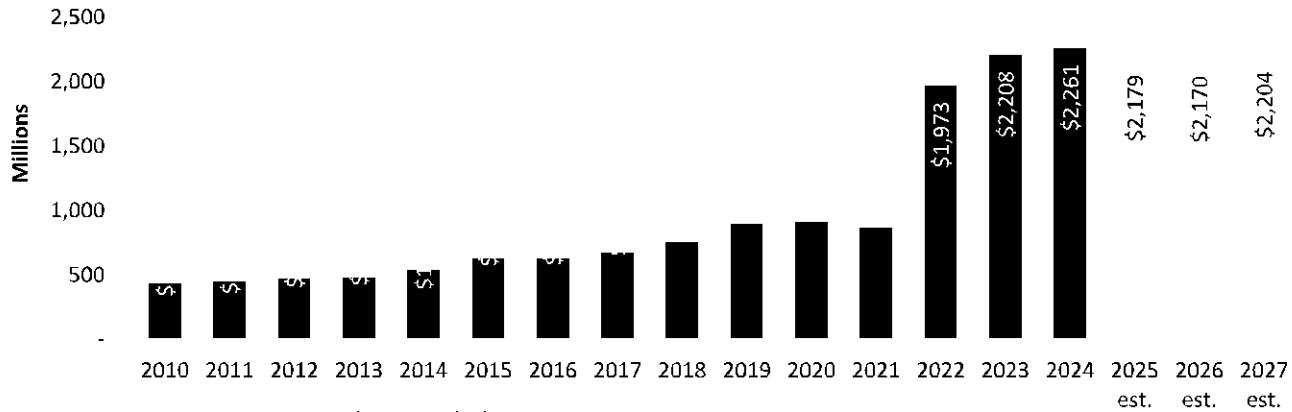
Laramie County, like other county jurisdictions in Wyoming, assesses residential properties every year at a rate based on what houses in a given neighborhood are selling for in the real estate market. Laramie County has been divided into appraisal neighborhoods of similar properties by the Assessor's Office to aid in developing fair and equitable market values. In the process of developing a market value for each property as of January 1 for a given year, sales information for an area is analyzed to develop adjustments to bring the property to current market value. The chart below depicts, a hypothetical tax bill for a home with a median value of \$300,000.

					
		Mill	Annual		
		Levies	Tax		
School Levies				Other Non-School Levies	
State School Foundation.....	12.00	\$342.00		General City.....	8.00 \$228.00
District School Foundation.....	25.00	\$712.50		Conservation District.....	0.50 \$14.25
County School Foundation.....	6.00	\$171.00		Weed and Pest.....	0.80 \$22.80
Recreation Mill.....	1.00	\$28.50		General County/LCCC/Library.....	19.04 \$542.64
	44.00	\$1,254.00			28.34 \$807.69
COST PER MONTH			Annual Mills.... 72.34	COST PER MONTH	
FOR EACH \$100K			Annual Tax..... \$2,062	FOR EACH \$100K	
OF HOME VALUE				OF HOME VALUE	

Source: Laramie County Treasurer and Assessor Data.
Note: Tax levies will vary by tax district.

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 2027



Source: Laramie County Assessor and LCSD1 calculations.

LCSD1 Ad Valorem Tax Collections, 2010 through 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	2025	\$2,260,571,719	\$2,788,718,613	25.00	6.00	1.00	\$74,305,796
2025 est.	2026 est.	\$2,178,938,360	\$2,710,697,112	25.00	6.00	1.00	\$71,748,812
2026 est.	2027 est.	\$2,169,905,440	\$2,873,338,939	25.00	6.00	1.00	\$72,419,741
2027 est.	2028 est.	\$2,204,152,870	\$2,879,085,617	25.00	6.00	1.00	\$73,342,178

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.).

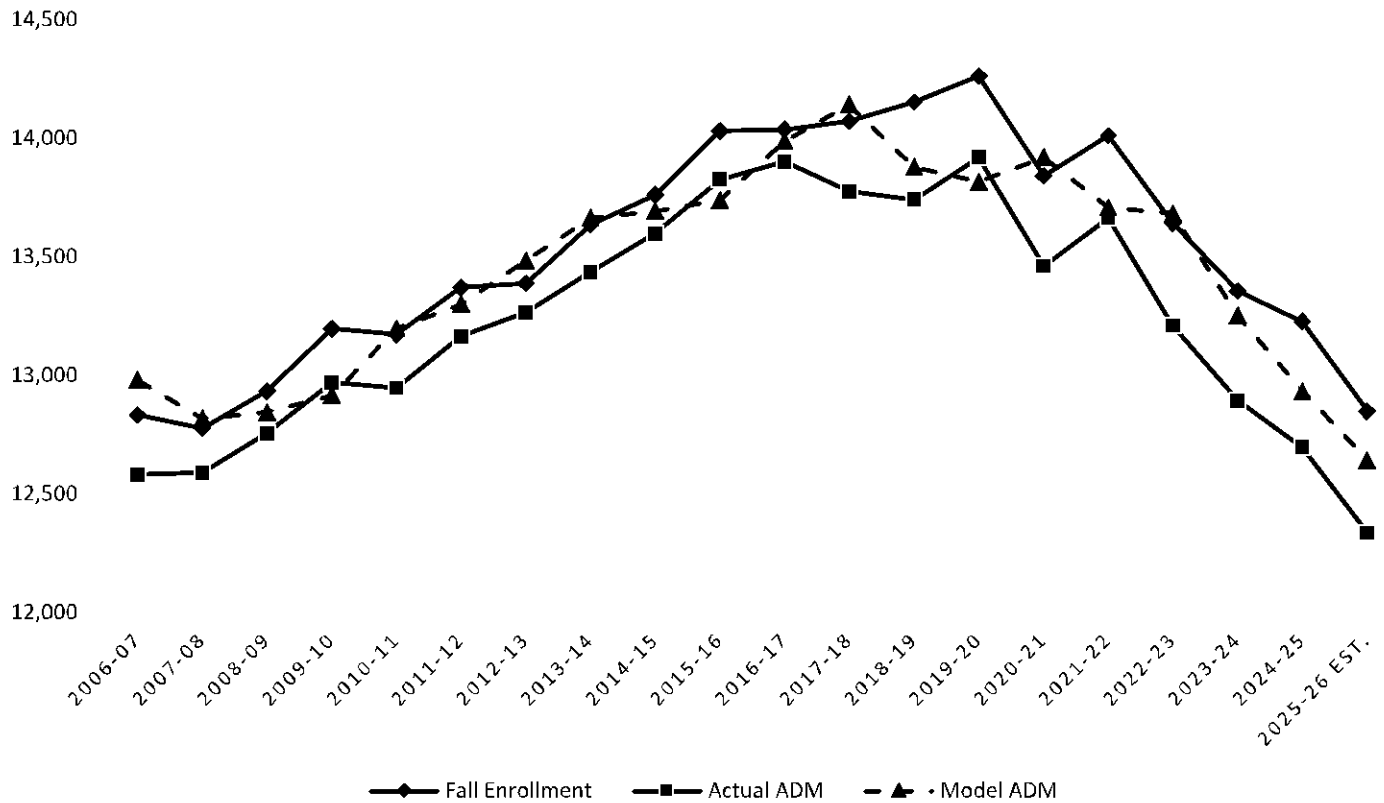
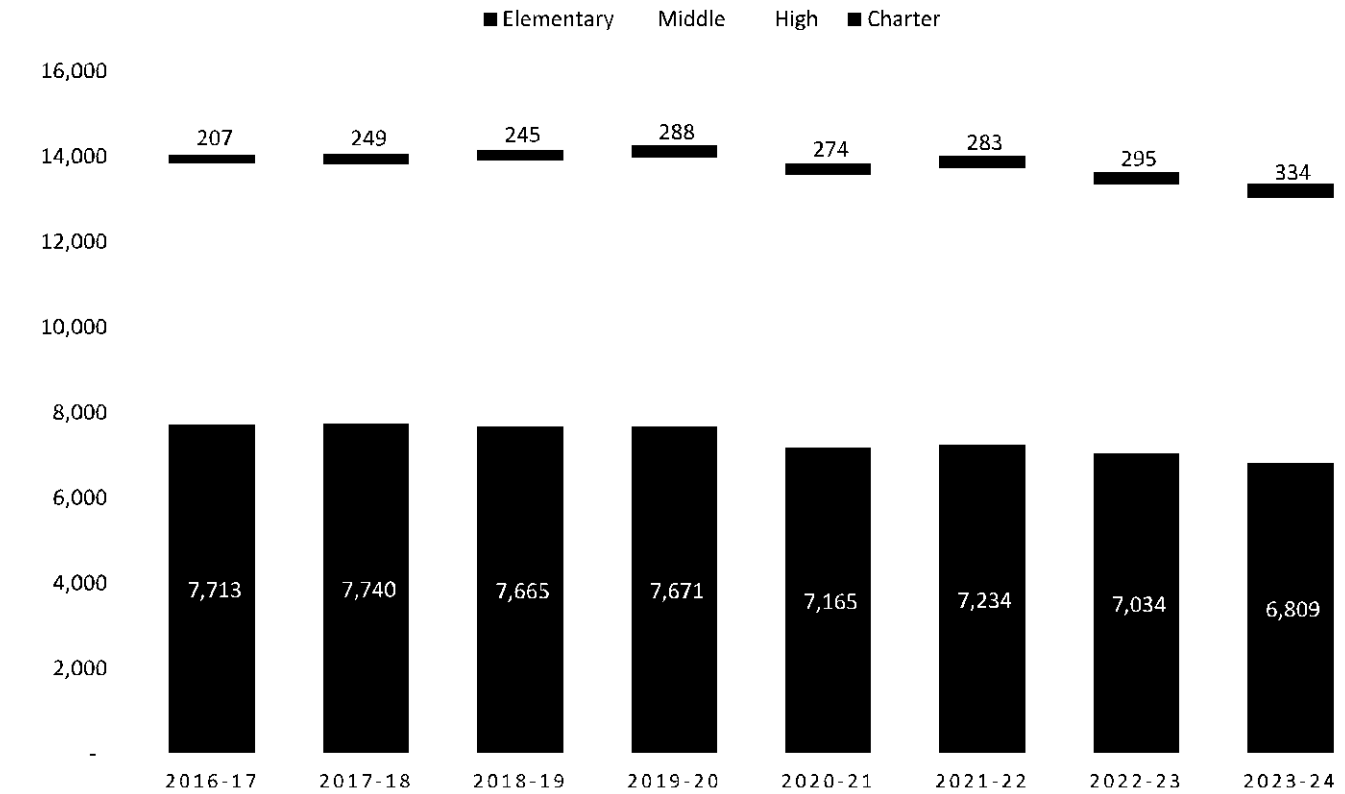
Staff Summary by Function

Staffing Group Name (Total FTE)						
	2020-21	2021-22	2022-23	2023-24	<i>Budgeted</i> 2023-24	<i>Change</i>
Elementary Teacher	578.6	561.5	548.9	589.0	550.0	(39.0)
High School Teacher	298.7	305.7	308.7	303.7	315.0	11.3
Pre-Kindergarten Teacher	9.0	9.0	9.0	3.0	11.0	8.0
Jr Hi/Middle School Teacher	161.3	153.0	150.7	156.4	155.0	(1.4)
Teachers Total	1,047.6	1,029.2	1,017.3	1,052.2	1,031.0	(21.2)
Instructional Aides	320.9	315.9	323.1	318.8	320.0	1.2
Instructional Staff Total	1,368.5	1,345.1	1,340.4	1,370.9	1,351.0	(19.9)
Elementary Guidance Counselors	3.0	5.9	8.0	0.8	8.0	7.2
Secondary Guidance Counselors	24.5	25.6	24.5	22.2	24.5	2.3
Counselors Total	27.5	31.5	32.5	23.0	32.5	9.5
Aides, Library/Media	59.9	55.2	59.4	62.5	60.0	(2.5)
Coordinators and Supervisors	32.1	30.4	39.4	52.4	50.0	(2.4)
Student Support Staff -- Classified	35.5	28.4	30.7	25.3	30.0	4.7
Library Media Staff	8.0	8.0	8.0	10.0	8.0	(2.0)
Student Support Staff -- Professional	185.3	262.1	279.1	232.6	240.0	7.4
Instructional Support Staff Total	320.8	384.1	416.7	382.8	388.0	5.2
Operation and Maintenance	188.2	191.6	185.4	171.6	185.0	13.4
Mechanics	5.0	5.0	4.4	1.5	5.0	3.5
School Secretary/Clerical Support	97.5	93.7	97.5	66.4	95.0	28.6
Central Office Administrators	27.4	26.5	32.8	24.5	25.0	0.5
Other Staff	20.8	18.8	16.0	26.3	20.0	(6.3)
Central Office Clerical Staff	70.1	70.6	70.4	94.0	90.0	(4.0)
School Bus Drivers	74.2	64.7	65.3	73.9	74.0	0.1
Food Service Staff	51.4	50.4	61.0	66.2	65.0	(1.2)
School Building Administrators	51.1	51.4	52.0	51.8	53.0	1.2
General Support Staff Total	585.7	572.6	584.7	576.2	612.0	35.8
Total Staff	2,302.4	2,333.2	2,374.2	2,352.9	2,383.5	30.6

Source: WDE WISE-602 Staffing Report

Fall Enrollment Counts

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Alta Vista Elementary	264	273	270	245	246	238	211	216
Arp Elementary	363	345	326	346	309	312	316	294
Baggs Elementary	342	311	310	314	319	310	306	290
Bain Elementary	318	307	270	253	237	241	224	222
Buffalo Ridge Elementary	209	181	182	189	166	164	170	170
Cole Elementary	223	204	163	143	147	164	154	147
Davis Elementary	301	359	360	363	348	354	327	323
Deming Elementary	116	107	103	116	93	102	88	82
Dildine Elementary	420	323	312	298	279	281	301	300
Fairview Elementary	135	131	130	120	109	106	88	87
Gilchrist Elementary	107	98	98	105	96	100	111	122
Goins Elementary	343	335	335	343	323	302	288	294
Hebard Elementary	165	144	116	95	89	82	111	111
Henderson Elementary	296	284	291	281	253	258	274	270
Hobbs Elementary	407	376	370	373	336	337	316	308
Clawson Elementary	10	11	11	6	4	4	3	4
Jessup Elementary	247	278	292	303	267	254	239	211
Lebhart Elementary	104	98	88	88	86	90	89	86
Miller Elementary	84	87	86	92	85	72	83	68
Pioneer Park Elementary	283	345	425	430	352	368	366	365
Rossman Elementary	344	362	324	310	296	286	270	291
Willadsen Elementary	3	2	3	9	15	16	10	5
Anderson Elementary	338	334	312	303	272	290	312	299
Afflerbach Elementary	458	394	382	397	378	388	336	326
Freedom Elementary	305	339	377	400	390	378	333	316
Sunrise Elementary	373	359	374	377	342	344	343	321
Saddle Ridge Elementary	480	367	360	364	349	368	374	353
Prairie Wind Elementary	442	457	443	445	440	477	469	443
Meadowlark Elementary	233	529	552	563	539	548	522	485
Elementary Schools	7,713	7,740	7,665	7,671	7,165	7,234	7,034	6,809
PODER Academy	169	174	166	165	170	163	194	214
PODER Secondary School	38	75	79	123	104	120	101	120
Charter Schools	207	249	245	288	274	283	295	334
Carey Junior High School	734	722	758	797	874	890	861	836
Johnson Junior High School	721	699	780	782	690	685	647	640
McCormick Junior High Schoc	713	696	687	708	680	717	654	619
Middle Schools	2,168	2,117	2,225	2,287	2,244	2,292	2,162	2,095
Central High School	1,166	1,174	1,194	1,198	1,264	1,241	1,283	1,284
East High School	1,469	1,444	1,448	1,414	1,446	1,557	1,513	1,506
Triumph High School	176	206	196	231	209	175	167	168
South High School	1,137	1,141	1,179	1,172	1,238	1,228	1,187	1,159
High Schools	3,948	3,965	4,017	4,015	4,157	4,201	4,150	4,117
Total Enrollment	14,036	14,071	14,152	14,261	13,840	14,010	13,641	13,355

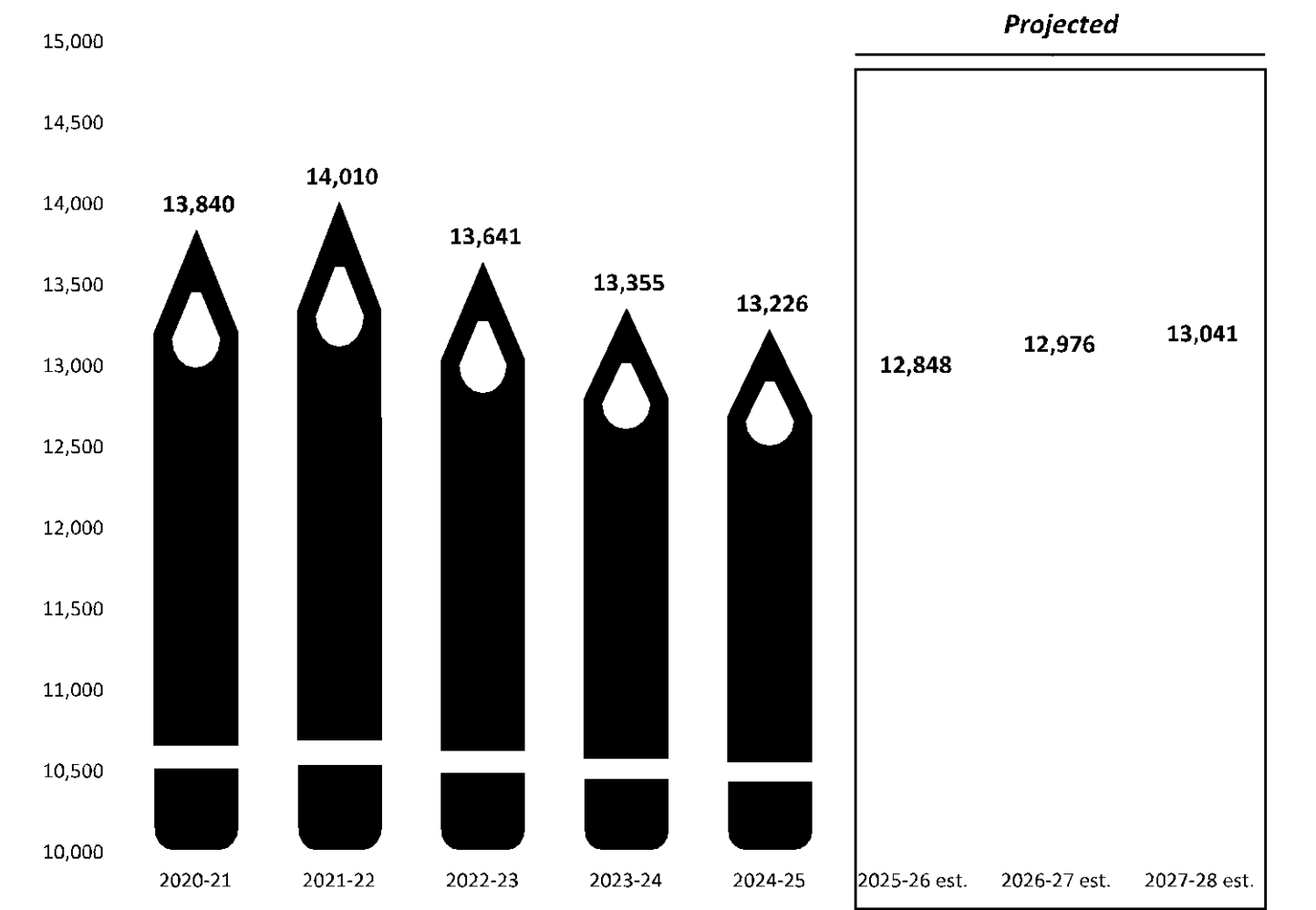


STUDENT ENROLLMENT – HISTORICAL AND PROJECTED

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 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 2022-23 Cohort					
Reporting Category	Grad Rate Type	Graduation Year	Expected Cohort Graduates #	Cohort Graduates #	Graduation Rate%
All Students	4 Year	2021-22	1080	836	77.4%
CTE Concentrator	4 Year	2021-22	452	428	94.7%
ELL	4 Year	2021-22	24	17	70.8%
Foster Care	4 Year	2021-22	2	1	50.0%
Gender - Female	4 Year	2021-22	555	442	79.6%
Gender - Male	4 Year	2021-22	525	394	75.0%
Homeless	4 Year	2021-22	71	37	52.1%
IEP	4 Year	2021-22	120	67	55.8%
Lunch Eligible	4 Year	2021-22	482	308	63.9%
Migrant	4 Year	2021-22	7	6	85.7%
Race/Ethnicity - American Indian	4 Year	2021-22	9	6	66.7%
Race/Ethnicity - Asian	4 Year	2021-22	16	15	93.8%
Race/Ethnicity - Black	4 Year	2021-22	17	13	76.5%
Race/Ethnicity - Hispanic	4 Year	2021-22	267	191	71.5%
Race/Ethnicity - Pacific Islander	4 Year	2021-22	2	1	50.0%
Race/Ethnicity - Two or More Races	4 Year	2021-22	43	29	67.4%
Race/Ethnicity - White	4 Year	2021-22	726	581	80.0%

2022-23 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: 2023-24

School ID	School Name	Total Enrollment	Lunch Program Type	Free & Reduced %
1101001	Alta Vista Elementary	216	USDA NSLP	44.9%
1101002	Arp Elementary	294	USDA NSLP	52.0%
1101003	Baggs Elementary	290	USDA NSLP	42.4%
1101004	Bain Elementary	222	USDA NSLP	38.2%
1101005	Buffalo Ridge Elementary	170	USDA NSLP	32.9%
1101007	Cole Elementary	147	USDA NSLP	54.4%
1101009	Davis Elementary	323	USDA NSLP	20.7%
1101010	Deming Elementary	82	USDA NSLP	13.4%
1101011	Dildine Elementary	300	USDA NSLP	27.6%
1101013	Fairview Elementary	87	USDA NSLP	51.7%
1101014	Gilchrist Elementary	122	USDA NSLP	12.2%
1101015	Goins Elementary	294	USDA NSLP	51.0%
1101016	Hebard Elementary	111	USDA NSLP	51.3%
1101017	Henderson Elementary	270	USDA NSLP	32.9%
1101018	Hobbs Elementary	308	USDA NSLP	13.6%
1101019	Clawson Elementary	4	Not USDA or None	N/R
1101020	Jessup Elementary	211	USDA NSLP	14.6%
1101021	Lebhart Elementary	86	USDA NSLP	38.3%
1101022	Miller Elementary	68	USDA NSLP	27.9%
1101023	Pioneer Park Elementary	365	USDA NSLP	23.2%
1101024	Rossmann Elementary	291	USDA NSLP	41.5%
1101025	Willadsen Elementary	5	USDA NSLP	N/R
1101026	Anderson Elementary	299	USDA NSLP	16.3%
1101027	Afflerbach Elementary	326	USDA NSLP	59.8%
1101028	Freedom Elementary	316	USDA NSLP	9.8%
1101029	Sunrise Elementary	321	USDA NSLP	39.2%
1101030	Saddle Ridge Elementary	353	USDA NSLP	15.0%
1101031	Prairie Wind Elementary	443	USDA NSLP	7.4%
1101032	Meadowlark Elementary	485	USDA NSLP	27.0%
1101040	PODER Academy	214	USDA NSLP	33.6%
1101045	PODER Academy Secondary School	120	USDA NSLP	44.1%
1101050	Carey Junior High School	836	USDA NSLP	30.7%
1101051	Johnson Junior High School	640	USDA NSLP	57.5%
1101052	McCormick Junior High School	619	USDA NSLP	19.2%
1101055	Central High School	1,284	USDA NSLP	12.5%
1101056	East High School	1,506	USDA NSLP	25.0%
1101057	Triumph High School	168	USDA NSLP	45.8%
1101058	South High School	1,159	USDA NSLP	47.1%

School Overviews

Individual school improvement plans are available to view on each school website. To access them, visit <https://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

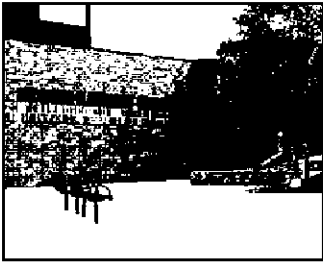


Welcome to our learning community! Built in 1987, Alta Vista Elementary is a two story structure housing one Pre-K classroom and two sections of kindergarten

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



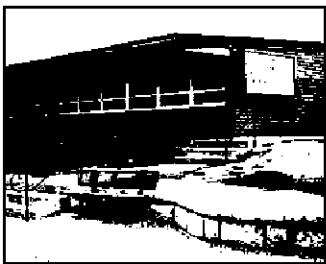
Bain Elementary is located in the Sun Valley area of Cheyenne. Bain’s staff is committed to its mission of “We will achieve academic excellence, personal

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



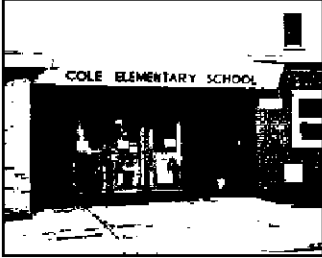
The school schedule is adjusted each year to accommodate the buses that bring Clawson students to school. School starts at 8:50 a.m. and dismisses at 3:50 p.m.

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!

COYOTE RIDGE

5515 Powderhouse Road—771-2600



Recognizing students where they are and then working to grow each and every one of

them is the key to creating successful programs that will establish a culture where students strive for more and achieve more because it is a goal that they want for themselves and have the backing of the entire school to help them reach those.

We will work hand in hand with families and the surrounding community to create opportunities for students to be successful and to push themselves to reach higher than they ever thought possible. Together we will navigate a path to discovery and success!

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



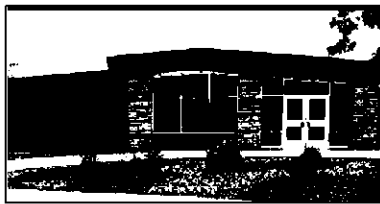
The Deming building contains the primary grades of kindergarten through fourth grade. The staff at Deming School are committed to provide a quality education in an

environment that is safe, friendly and filled with high expectations for student growth. Deming has a passionate and active PTO that is very supportive with fundraising, classroom volunteers and participation in various school improvement committees. Students at Deming 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

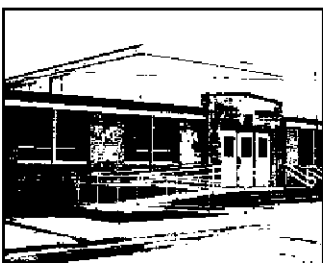


Dildine Elementary moved back into a newly remodeled school for the 2021–2022 school year.

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



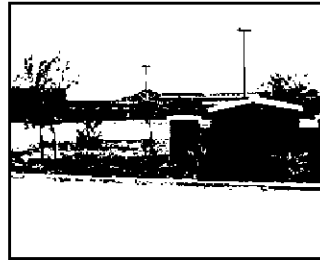
Fairview and Lebhart are sister elementary schools located in east Cheyenne.

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.

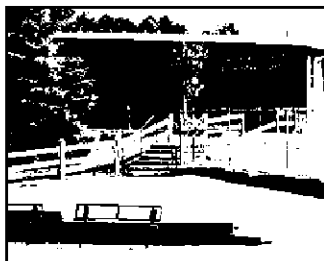
Henderson is located in the east-central part of the city and one of our strengths is a strong and active PTA, which helps with fund-raisers and volunteering in the classrooms. Our Henderson mission works toward high behavioral and academic standards with the goal of helping students become lifelong 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*

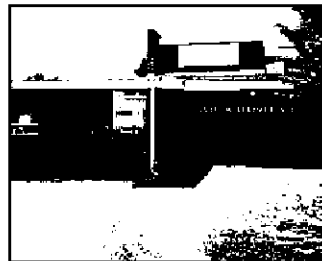
Jessup Elementary, home of the Jaguars, is located in the Western

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 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.



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

PODER 2201 Morrie Ave—632-2248

Academy

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.

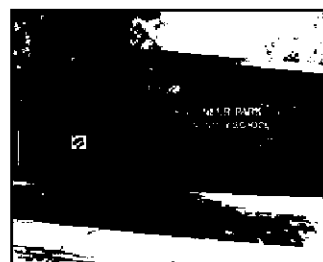
PODER ACADEMY SECONDARY SCHOOL (P.A.S.S.)

PODER 1100 Richardson Court—241-6084

Academy

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

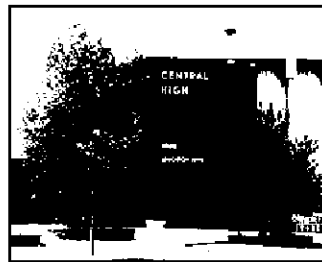


McCormick Middle School is a comprehensive, two-year school with an enrollment of approximately 700 seventh and eighth grade students. As we transition

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

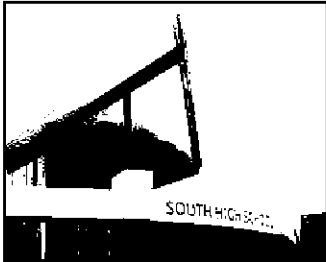
Central High School has a well-deserved reputation of high academic achievement, championship athletic programs, and successful clubs and organizations. U.S. News & World Report has recognized Central High School as one of “America’s Best High Schools.” Central High School has an extensive offering of 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.

District Initiatives

Accreditation

Every year, the Wyoming Department of Education (WDE) conducts an annual accreditation review. Every five years, the WDE conducts a comprehensive, on-site, in-depth accreditation review 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. Both reviews included an examination of 14 different criteria of research-based practices that are required by the state in order to maintain accreditation.

A five-year review will be conducted in 2024–2025. During the five-year process, the WDE analyzes the school improvement plan 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 road map for achieving each of the district's goals. For the years between on-site accreditation and review, the district provides detailed updates and artifacts highlighting continued efforts on all aspects of the



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 recently completed the lengthy process of updating the strategic plan. Stakeholders across the district and community contributed to the needs assessment to guide the planning efforts. Internal committees identified—and are working on—action steps and progress monitoring on each of these initiatives.

Strategic Planning

The district's collective efforts to enhance education have shown promising results, with a particular focus on the three pivotal themes of the 2023–2027 Strategic Plan: Student Readiness, Community Engagement and Healthy Environment.

Student Readiness: The central pillar of our plan, Student Readiness, has been met with significant achievements. Our dedicated educators, driven by their commitment to student success, have played a pivotal role in preparing our students for the future. We've observed measurable improvements in academic performance, with students demonstrating increased preparedness for the challenges that lie ahead. Ongoing professional development initiatives and tailored support mechanisms have empowered our teachers to provide an enriched learning experience, ensuring our students are well-equipped for their educational journey.

Community Engagement: Our community engagement initiatives have fostered stronger bonds between the school district and our community members. Events, workshops and collaborative projects have brought together educators, parents and local stakeholders, creating a powerful network of support for our students. Community feedback has been invaluable, shaping our ongoing strategies and reinforcing our shared commitment to the success of every student. The strengthened collaboration has not only enriched the educational experience but also contributed to a sense of unity within the broader community.

Healthy Environment: The focus on creating a Healthy Environment has resulted in positive shifts in the overall atmosphere within our schools. The emphasis on kindness has been embraced by both students and staff, hopefully contributing to a reduction in negative behaviors. The implementation of additional multi-tiered support systems has further fortified our commitment to a safe, responsible and respectful environment.

Teachers and students alike have actively participated in training programs aimed at fostering kindness, contributing to a more inclusive and supportive learning environment.

As we reflect on these accomplishments, it is important to note that the success of the Strategic Plan is an ongoing journey. We are not resting on our laurels, but rather using these achievements as a foundation for continuous improvement. Looking ahead, we remain committed to refining our strategies, seeking innovative approaches and actively involving our community in the ongoing development of our educational landscape.



District-Based Programming

Illuminating Pathways

Culture & Climate

Student Readiness

Prepare students for their future through an engaging & enduring education

- Engaging & Innovative Classrooms
- Prepared Graduates with Essential Life Skills
- Tiered Learning System
- Streamlined Acceleration & Enrichment Programming
- Supporting & Celebrating Students
- Clear Pathways to College, Career & Military Readiness for all Students
- Innovative Programming for Career Development & Preparation
- Prioritize Reading and Math Literacy Provide Innovation
- Culture Focused on Encouraging Student Growth & Strengths
- Commitment to Developing Life Skills

Healthy Environment

Provide a physically & emotionally safe environment for all student, staff and stakeholders

- Integrated Student Support Framework & Universal Implementation
- Dynamic Positive Behavior Programming
- Robust Professional Development Opportunities for all Staff
- Efficient & Effective Use of Facilities
- Cohesive Growth & Leadership Opportunities Aligned to Strategic Plan
- Enhanced Capacity to Serve Every Student
- Nationally Recognized for the Healthy Environment in Our District
- Welcoming & Service-Oriented Districtwide Atmosphere
- Authentic Celebrations of Staff & Students
- High Expectations for Support & Growth of People
- Preferred District for Students, Families & Staff

Community Engagement

Develop and nurture collaborative relationships, with shared goals and responsibilities that promote the welfare & vitality of LCSD1

- Vibrant Community-Supported Schools
- Comprehensive Community, Business & Industry Partnerships
- Robust Volunteer System
- Innovative Programming for Career Development and Preparation
- Integrated Supports for Families & Community
- Clearly Defined Student Milestones & Support for All Stakeholders
- Integrated Supports for Families & Community
- Identifiable Branding, Marketing & Communication Strategies
- Meaningful & Coordinated Community Building Opportunities & Events
- Community Pride in Our District

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

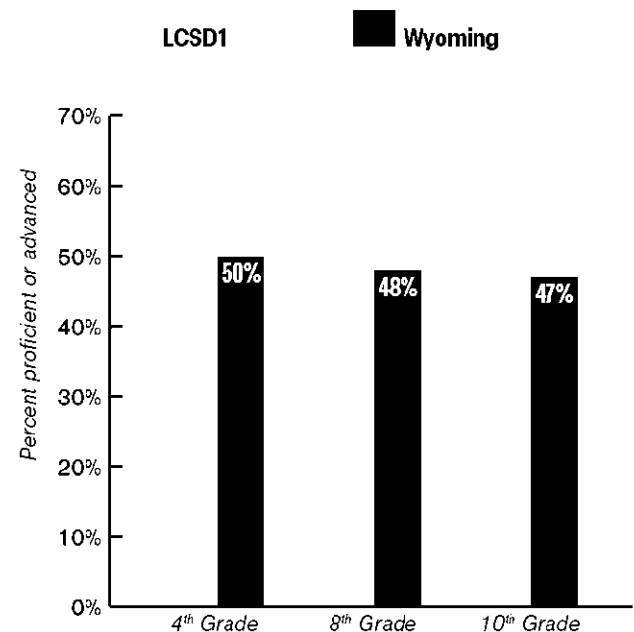
WY-TOPP State Standards-Based Assessments

		Proficient or advanced in science		
		2021	2022	2023
4th Grade	All students	43%	43%	41%
	Hispanic	25%	27%	29%
	American Indian/Alaska Native	N/A	33%	33%
	Asian	N/A	75%	50%
	Black	<=10%	10%	15%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	51%	47%	46%
	Two or more races	36%	45%	37%
	Free/reduced lunch	26%	26%	24%
	Individual Education Plan (IEP)	23%	18%	16%
8th Grade	All students	42%	39%	39%
	Hispanic	24%	28%	23%
	American Indian/Alaska Native	18%	N/A	67%
	Asian	29%	56%	57%
	Black	13%	30%	18%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	47%	43%	45%
	Two or more races	45%	43%	35%
	Free/reduced lunch	26%	23%	24%
	Individual Education Plan (IEP)	9%	12%	9%
10th Grade	All students	48%	34%	38%
	Hispanic	32%	21%	18%
	American Indian/Alaska Native	<=20%	27%	33%
	Asian	43%	33%	29%
	Black	27%	30%	20%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	55%	39%	43%
	Two or more races	37%	30%	50%
	Free/reduced lunch	32%	23%	22%
	Individual Education Plan (IEP)	9%	14%	13%

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 2022–2023 Proficient or Advanced in Science

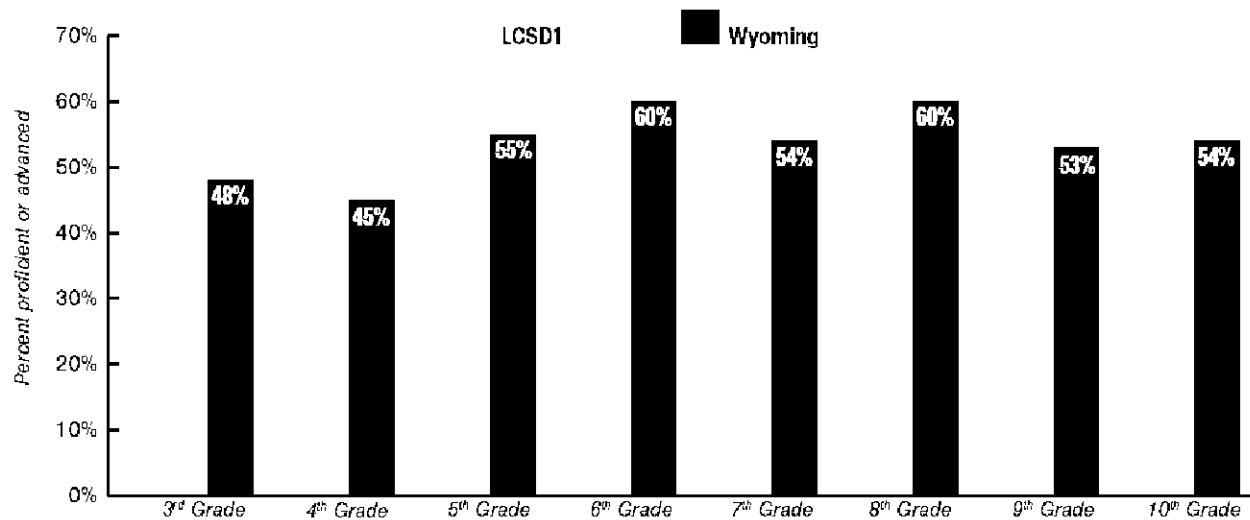


Measuring Achievement

WY-TOPP State Standards-Based Assessments

Proficient or advanced in English Language Arts		2021	2022	2023			2021	2022	2023
3rd Grade	All students	50%	44%	42%	7th Grade	All students	48%	47%	45%
	Hispanic	26%	32%	29%		Hispanic	34%	33%	29%
	American Indian/Alaska Native	38%	33%	22%		American Indian/Alaska Native	N/A	67%	N/A
	Asian	68%	33%	N/A		Asian	>=80%	78%	63%
	Black	46%	24%	20%		Black	35%	22%	20%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	53%	47%	47%		White	53%	52%	51%
	Two or more races	54%	50%	43%		Two or more races	47%	46%	53%
	Free/reduced lunch	35%	26%	27%		Free/reduced lunch	31%	25%	23%
	Individual Education Plan (IEP)	20%	21%	19%		Individual Education Plan (IEP)	13%	12%	7%
4th Grade	All students	46%	42%	39%	8th Grade	All students	56%	52%	54%
	Hispanic	32%	26%	26%		Hispanic	35%	39%	35%
	American Indian/Alaska Native	N/A	22%	<=20%		American Indian/Alaska Native	58%	N/A	67%
	Asian	N/A	63%	50%		Asian	29%	78%	71%
	Black	21%	15%	24%		Black	50%	30%	41%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	52%	46%	44%		White	61%	57%	61%
	Two or more races	43%	41%	41%		Two or more races	60%	51%	56%
	Free/reduced lunch	31%	24%	23%		Free/reduced lunch	40%	35%	39%
	Individual Education Plan (IEP)	23%	20%	17%		Individual Education Plan (IEP)	14%	15%	15%
5th Grade	All students	50%	51%	48%	9th Grade	All students	36%	38%	38%
	Hispanic	36%	40%	32%		Hispanic	24%	22%	27%
	American Indian/Alaska Native	<=20%	N/A	<=20%		American Indian/Alaska Native	20%	29%	<=20%
	Asian	63%	>=80%	71%		Asian	62%	43%	63%
	Black	37%	13%	25%		Black	14%	20%	25%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	55%	55%	52%		White	41%	43%	43%
	Two or more races	60%	49%	53%		Two or more races	39%	46%	39%
	Free/reduced lunch	28%	31%	33%		Free/reduced lunch	24%	22%	19%
	Individual Education Plan (IEP)	13%	23%	19%		Individual Education Plan (IEP)	7%	6%	7%
6th Grade	All students	60%	56%	61%	10th Grade	All students	42%	45%	46%
	Hispanic	46%	42%	50%		Hispanic	24%	29%	29%
	American Indian/Alaska Native	67%	N/A	N/A		American Indian/Alaska Native	<=20%	27%	50%
	Asian	67%	60%	N/A		Asian	29%	62%	29%
	Black	55%	46%	47%		Black	32%	30%	33%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	64%	62%	66%		White	48%	51%	54%
	Two or more races	66%	62%	49%		Two or more races	51%	45%	55%
	Free/reduced lunch	43%	36%	47%		Free/reduced lunch	26%	34%	35%
	Individual Education Plan (IEP)	17%	21%	22%		Individual Education Plan (IEP)	7%	17%	14%

WY-TOPP 2022–2023 Proficient or Advanced in English Language Arts

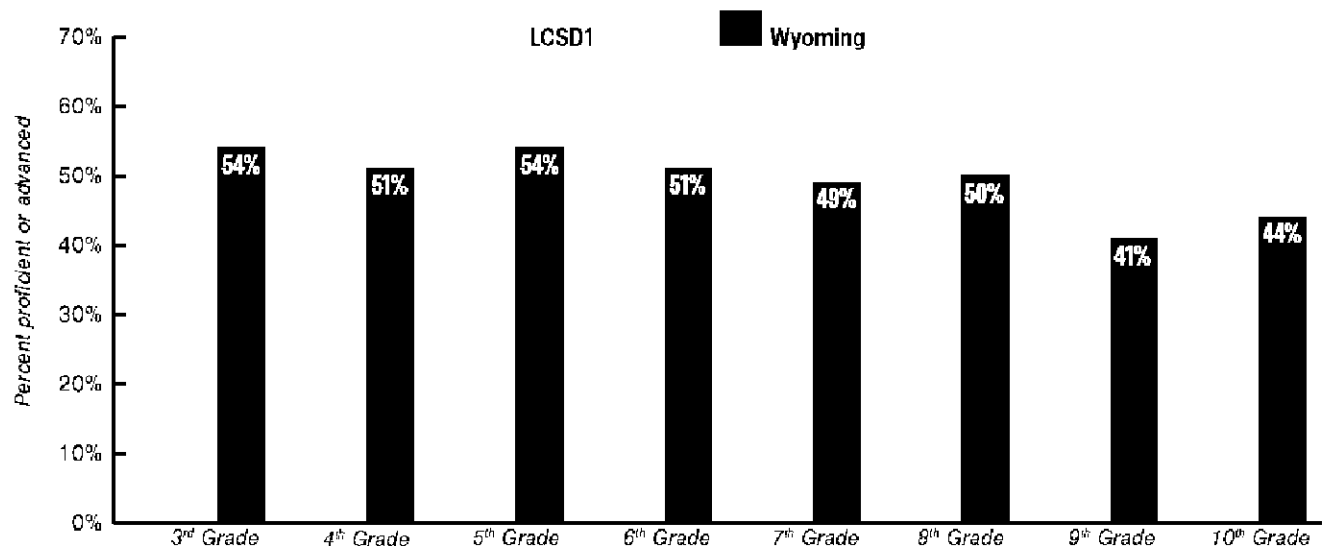


Measuring Achievement

WY-TOPP State Standards-Based Assessments

Proficient or advanced in math		2021	2022	2023			2021	2022	2023
3rd Grade	All students	41%	42%	44%	7th Grade	All students	42%	42%	41%
	Hispanic	21%	32%	35%		Hispanic	29%	23%	24%
	American Indian/Alaska Native	25%	<=20%	33%		American Indian/Alaska Native	N/A	50%	N/A
	Asian	46%	67%	N/A		Asian	>=80%	60%	50%
	Black	29%	19%	20%		Black	13%	30%	29%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	45%	45%	48%		White	47%	49%	48%
	Two or more races	43%	41%	43%		Two or more races	43%	46%	41%
	Free/reduced lunch	27%	24%	30%		Free/reduced lunch	24%	18%	23%
	Individual Education Plan (IEP)	20%	20%	22%		Individual Education Plan (IEP)	11%	9%	10%
4th Grade	All students	42%	44%	42%	8th Grade	All students	45%	41%	39%
	Hispanic	27%	29%	29%		Hispanic	25%	28%	21%
	American Indian/Alaska Native	N/A	22%	<=20%		American Indian/Alaska Native	27%	N/A	67%
	Asian	N/A	75%	67%		Asian	29%	56%	71%
	Black	14%	20%	30%		Black	25%	22%	29%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	48%	47%	46%		White	50%	47%	45%
	Two or more races	32%	43%	38%		Two or more races	48%	43%	33%
	Free/reduced lunch	27%	25%	25%		Free/reduced lunch	27%	23%	21%
	Individual Education Plan (IEP)	20%	17%	16%		Individual Education Plan (IEP)	10%	9%	9%
5th Grade	All students	41%	43%	43%	9th Grade	All students	35%	34%	33%
	Hispanic	26%	31%	26%		Hispanic	22%	19%	22%
	American Indian/Alaska Native	<=20%	N/A	<=20%		American Indian/Alaska Native	30%	21%	<=20%
	Asian	50%	67%	71%		Asian	54%	57%	50%
	Black	23%	13%	10%		Black	11%	28%	30%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	47%	50%	49%		White	40%	39%	37%
	Two or more races	49%	29%	38%		Two or more races	29%	33%	28%
	Free/reduced lunch	23%	27%	28%		Free/reduced lunch	23%	19%	17%
	Individual Education Plan (IEP)	11%	20%	19%		Individual Education Plan (IEP)	8%	7%	6%
6th Grade	All students	49%	51%	54%	10th Grade	All students	37%	34%	38%
	Hispanic	32%	37%	43%		Hispanic	22%	18%	22%
	American Indian/Alaska Native	33%	N/A	N/A		American Indian/Alaska Native	<=20%	36%	50%
	Asian	78%	50%	N/A		Asian	50%	38%	29%
	Black	65%	33%	27%		Black	18%	10%	20%
	Native Hawaiian/Pacific Islander	N/A	N/A	N/A		Native Hawaiian/Pacific Islander	N/A	N/A	N/A
	White	54%	57%	58%		White	43%	40%	43%
	Two or more races	47%	53%	45%		Two or more races	40%	33%	41%
	Free/reduced lunch	32%	31%	41%		Free/reduced lunch	22%	18%	20%
	Individual Education Plan (IEP)	14%	19%	22%		Individual Education Plan (IEP)	<=5%	10%	6%

WY-TOPP 2022–2023 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.

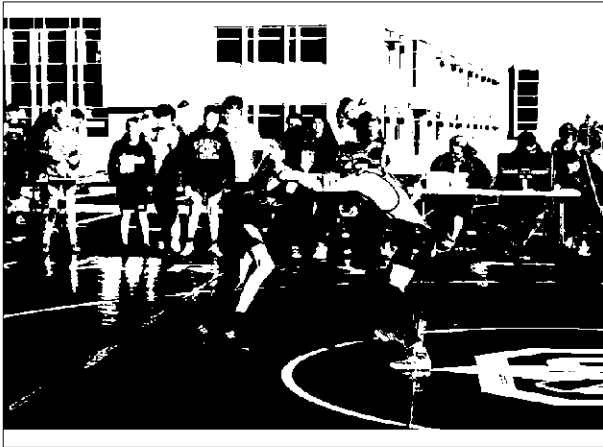
Hathaway Scholarship Program

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).

Special 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 2021		October 2022		October 2023	
	State	District	State	District	State	District
% of students with disabilities	14.7%	13.7%	15.2%	14.7%	15.6%	15.1%
Top five primary disability categories						
Learning disability	4.7%	3.8%	4.9%	4.3%	4.9%	4.5%
Speech/language impairment	4.0%	4.1%	4.2%	4.3%	4.4%	4.4%
Other health impairment	2.4%	2.5%	2.5%	2.6%	2.5%	2.7%
Emotional disability	0.7%	0.6%	0.6%	0.7%	0.7%	0.7%
Autism spectrum disorder	1.1%	1.2%	1.2%	1.4%	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



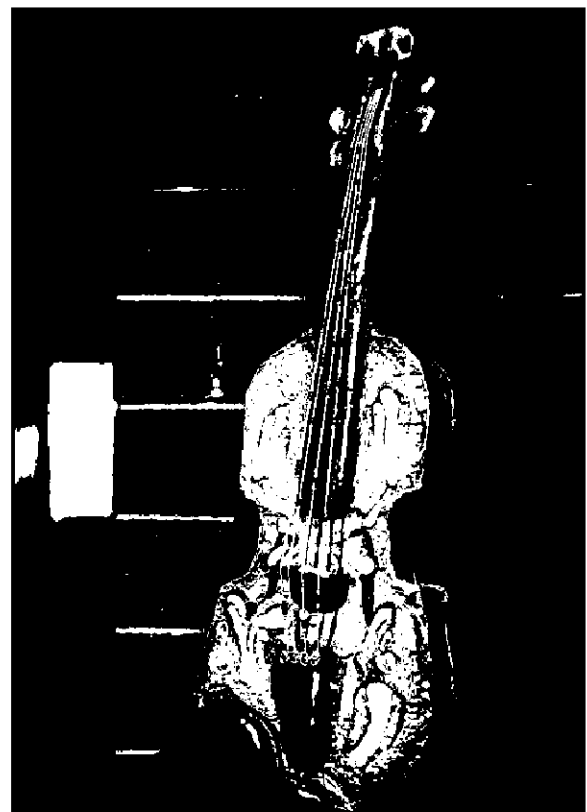
Wyoming High School Activities Association (WHSAA) members believe interscholastic activities programs are essential to the education of youth and therefore are an integral part of the school curriculum. The inherent values of activity programs are apparent to all involved. Participation provides the 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 often 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 2,374 FTE (full-time equivalent) staff. This includes:

- Certified Teachers—1,017
- Certified Instructional Support Staff for Students—312
- Certified Instructional Support Staff for Teachers—47
- Administrators (School and Central Office Staff)—85
- Instruction and Instructional Support (Classified Staff)—413
- Other General Support (Classified Staff)—500
- Substitute teachers—282 (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 2022–2023 school year, the district employed 549 elementary teachers and 459 secondary teachers. Included in the certified staff, there are 387 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, 762 have master's degrees; 24 of whom also have doctorates, and 30 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 2023, 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 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

LCS D1's Department of Technology (DOT) exists to provide technology systems, strategic planning, training and support resources for the LCS D1 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.

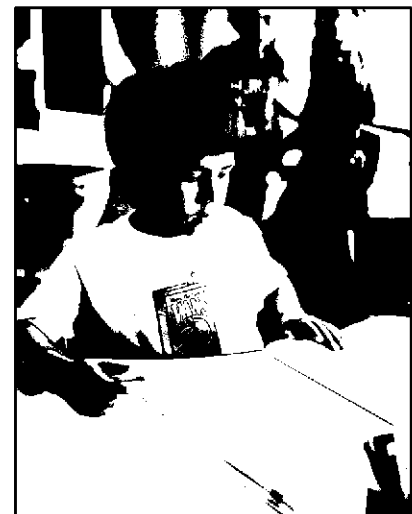
Information Systems: Manages the district data ecosystems including student information and enterprise resource systems. Facilitates integrations and data exchanges across the district and with other State and Federal agencies. Data privacy and security is a key component of their operation and services. 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.
- During the fall of 2021, kindergarten through eighth grade students took the Olweus Bully Proofing survey.

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.



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

Navigating Laramie 1

Community members and parents who are interested in learning more about Laramie County School District 1 have the opportunity to apply for LCSD1's community outreach program, Navigating Laramie 1.

The program, which lasts five months, is designed to provide community members and parents with information about the district. Through monthly, three-hour educational activities, participants learn about different aspects of LCSD1, make connections, and increase their involvement with the district and schools. Course topics include Finance, Human Capital and Talent, Academic Learning and Facilities.

The third cohort of eight Navigating Laramie 1 participants started in January of 2024 with graduation to be held in May. Applications for the program are taken each fall. For more information, call the LCSD1 Community Relations office at 771-2192.

PEEPS

Raising the next generation is a shared responsibility. When families, communities and schools work together, students are more successful and the entire community benefits. At LCSD1, our dedicated Parent Engagement and Educational Partnership with Schools (PEEPS) team works daily to bring families, educators and community partners together to support academic success and the healthy development of all students.

Our family engagement facilitators offer support and skills to parents and guardians through parent education, resource locating, and through partnering with schools to maximize success with our students. Our team can assist with:

Completing school forms and applications—This includes free and reduced meal applications.

Connecting families to resources—Families and community members are invited to the PEEPS Center to learn about what is available at LCSD1 and throughout Laramie County. From after-school activities to housing and food pantries, we will connect families with the resources they need.

Family classes and workshops—Throughout the school year, the PEEPS team coordinates several classes and workshops, which are open to all LCSD1 families. Classes may be offered in neighborhood schools or at the PEEPS Center.

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.

Sources of Strength

The Cheyenne community has been highly engaged with the work the district is doing around Sources of Strength, a strength-based program designed to provide students and adults with a common language and tools to deal with difficult situations. This work is imperative for the success of our students, and we greatly appreciate everyone for their support.

LCSD1 Venture Program

The LCSD1 Venture Program allows school leadership, teachers and students to build lasting relationships with our community. Schools have identified projects that would benefit their students that may not be funded with traditional means. Schools may request volunteer time, expertise, or funding to make the projects happen. The projects will then be presented. The concept is designed so that schools pitch their needs to community members. Business partners, civic organizations, public institutes and donors are invited to the Venture Program kickoff in May to sign up to partner with schools on specific projects.

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 1st 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.



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Acronyms and Abbreviations

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





2810 House Ave. | Cheyenne, WY 82001 | Telephone: 307-771-2100
For more information, visit the District website at: www.laramie1.org



Agenda Item Details

Meeting	Jul 14, 2025 - LCSD1 Board of Trustees Meeting
Category	D 3.3 New Business - Continued
Subject	D 3.3 - FY 2026 Resolution for Budget Adoption
Access	Public
Type	Action
Fiscal Impact	Yes
Budgeted	Yes

Public Content

CLERK: I move to approve the Laramie County School District 1 Budget for FY 2026.

SUPPORTING INFORMATION:

WHEREAS, on the 14th 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, 2026.

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 5th 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 2025-26 fiscal year ending June 30, 2026, and that the expenditures for each budget officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 14, 2025, this Board adopted a school budget for the 2025-26 fiscal year ending June 30, 2026, calling for the following appropriations: General Fund \$297,551,900; Special Revenue \$26,683,665; Major Maintenance \$29,000,000; Capital Projects \$100,263,466; Special Building \$13,387,213; Enterprise Funds \$9,877,701; Trust Funds \$2,450,000; Custodial Funds \$3,080,000.

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 2025-26 fiscal year ending June 30, 2026 as shown opposite each fund: Amount to be raised – General Fund \$52,848,603 - to be raised by the 25-mill special District tax and \$14,825,726 to be raised by the 6-mill county equalization tax; Recreation Board Fund \$1,795,000, 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, 2026.”

PENDING - Passed, Approved and Adopted this 14th day of July, 2025.

(See Reference No. **5567** for FY26 Budget Book.)

[7-14-25 FY26_Annual_Budget_7-9-25jc.pdf \(13,742 KB\)](#)

Administrative Content

ACTION ITEM... Motion will be made by Clerk Brooke Humphrey and seconded by Vice Chair Christy Klaassen.

Contact: Jed Cicarelli, 771-2156.

Last Modified by Darlene Davis on July 10, 2025

Laramie County School District #1, Cheyenne, WY

