



# Fiscal Year 2022-23 Annual Budget



Prepared by:  
Laramie County School District No. 1  
Finance and Accounting Department

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# *Executive Summary*

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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

2810 House Avenue | Cheyenne, Wyoming 82001 | 307-771-2100

July 18, 2022

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

Dear Board Members:

Laramie County School District No. 1 (LCSD1) respectfully presents the following information to the Board as the final budget plan for fiscal year (FY) 2022-23. 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. LCSD1 is working to align the deployment of resources with the new strategic plan that was launched this past April. Monitoring and tracking LCSD1's progress by investing in strategic priorities will require a continuous improvement process that will align with continued investments or the reallocation of funds.

School budgeting is an iterative process comprised of numerous assumptions and estimations. Many of the factors used to develop a financial plan for the district seem to be in a never-ending state of change. From the impacts of the COVID-19 pandemic and the national economy to the well-known school funding challenges at the state level requires LCSD1 to check those assumptions, and then make adjustments throughout the process.

FY 2022-23 marks yet another challenging fiscal year for LCSD1. The development of the FY 2022-23 budget required the District to balance a reduction of more than \$5 million dollars in state aid with increasing enrollment and escalating cost pressures. Despite these funding challenges, LCSD1 presents a budget that successfully balances fewer financial resources with top priorities. Although we are not always able to meet all our funding needs, I am proud of what we were able to accomplish in this year's budget and feel strongly that it will maintain LCSD1's strong financial position for years to come. We are grateful for the support provided from our community, employees and taxpayers and remain committed to assuring that we have the resources needed to prepare students for their future through engaging and enduring education.

Respectfully Submitted,

Dr. Margaret Crespo  
Superintendent

## KEY PERSONNEL

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### Board of Trustees

Rose Ann Million-Rinne .....Chairman  
 Marguerite Herman..... Vice Chairman  
 Rich Wiederspahn..... Clerk  
 Alicia Smith ..... Asst. Clerk  
 Brittany Ashby .....Treasurer  
 Tim Bolin.....Asst. Treasurer  
 Christy Klaassen..... Trustee

### Superintendent’s Cabinet

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

### BUDGET CONTACT INFORMATION

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For questions regarding this budget, please contact:

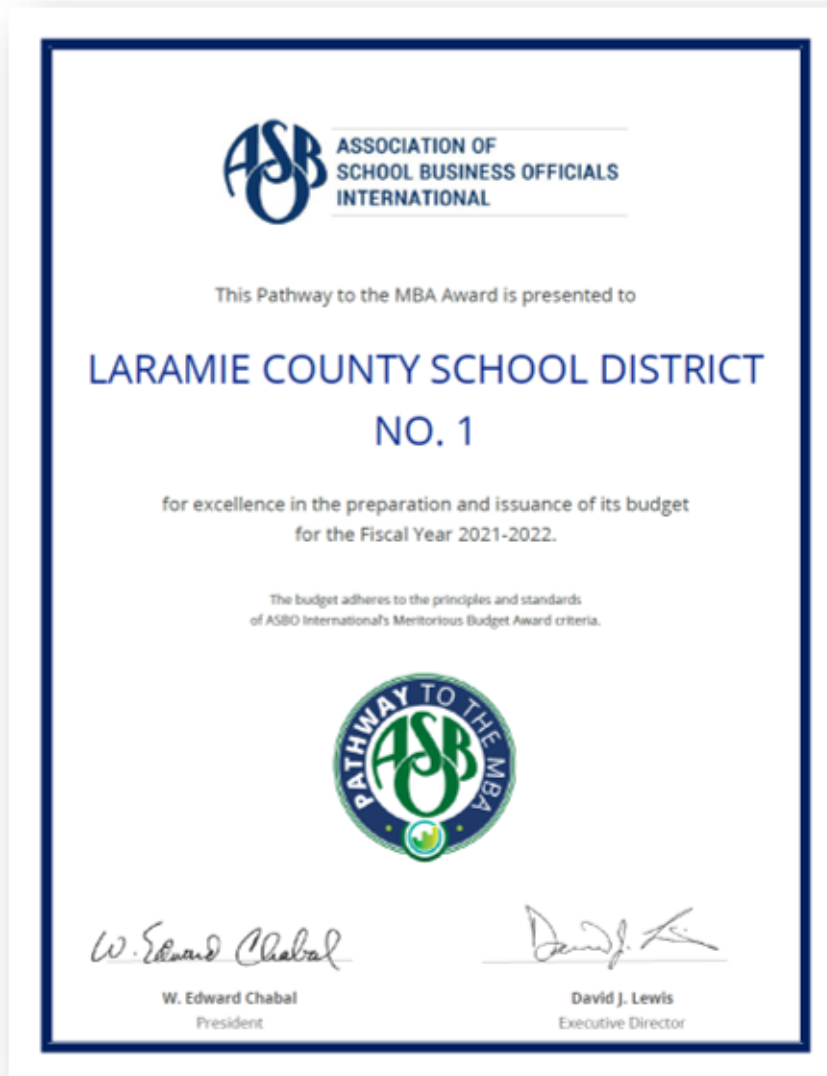
Jed Cicarelli, MBA, SFO  
 Chief Financial Officer  
 307-771-2156  
[Jed.cicarelli@laramie1.org](mailto:Jed.cicarelli@laramie1.org)

## ASBO Pathway to the Meritorious Budget Award

The Association of School Business Officials International (ASBO) awarded the Pathway to the Meritorious Budget Award (MBA) to Laramie County School District No. 1 for its FY 2021-22 Annual Budget for the first time in the District’s history.

ASBO International’s MBA and Pathway to the MBA promote and recognize best budget presentation practices in school districts. Participants submit their applications and budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that successfully demonstrate they have met the necessary program requirements may earn either the MBA or Pathway to the MBA, an introductory program that allows districts to ease into full MBA compliance.



## BUDGET PRESENTATION

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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) 2022-23 district budget, covers the fiscal period from July 1, 2022 through June 30, 2023 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.

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## 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.

*[remainder of page intentionally left blank]*

## Budget Development Timeline.

### July - October

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

### October-November

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

### December-February

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

### March-April

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

### May-June

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

## Budget Adoption

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

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

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

### **Implementation and Monitoring**

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

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

### Personnel Controls and Approvals

The management of staff positions is an integral part of the fiscal management process since approximately 85 percent of the general fund budget is comprised of salary and benefit costs. Schools and departments coordinate with the Human Resources Division with respect to opening, closing, and/or changing positions within the approved budget. Personnel actions such as new positions are submitted through Human Resources and reviewed at the cabinet level.

### 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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## *Organizational Section*

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

### LCSD1 Enrollment Trends—

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

### Students by Ethnicity—

2021-2022			
Asian	0.9%	Black	2.3%
Hispanic	22.3%	American Indian or Alaska Native	.7%
Native Hawaiian or Pacific Islander	.2%	White	68.3%
2 or More Races	5.3%		

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

### Daily Student Attendance Percentages—

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

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

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

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

### 2021 Graduates—849 (includes early, regular and summer graduates)

#### Fall Graduate Survey

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

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

### ACT Composite Scores—

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

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

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

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

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

Proficient or advanced in English Language Arts—				
		2018	2019	2021
3rd Grade—	District	48%	50%	50%
	State	51%	55%	50%
4th Grade—	District	46%	43%	47%
	State	49%	49%	49%
5th Grade—	District	57%	52%	50%
	State	59%	56%	55%
6th Grade—	District	56%	59%	60%
	State	58%	61%	59%
7th Grade—	District	45%	48%	48%
	State	54%	59%	53%
8th Grade—	District	54%	56%	56%
	State	58%	61%	61%
9th Grade—	District	36%	48%	37%
	State	44%	53%	52%
10th Grade—	District	49%	47%	42%
	State	51%	53%	52%
Proficient or advanced in math—				
		2018	2019	2021
3rd Grade—	District	41%	42%	41%
	State	51%	54%	50%
4th Grade—	District	39%	39%	42%
	State	51%	53%	50%
5th Grade—	District	45%	44%	41%
	State	53%	55%	51%
6th Grade—	District	49%	56%	49%
	State	52%	55%	58%
7th Grade—	District	43%	44%	42%
	State	49%	52%	47%
8th Grade—	District	42%	45%	45%
	State	52%	55%	51%
9th Grade—	District	32%	33%	35%
	State	42%	40%	42%
10th Grade—	District	41%	39%	37%
	State	43%	45%	45%

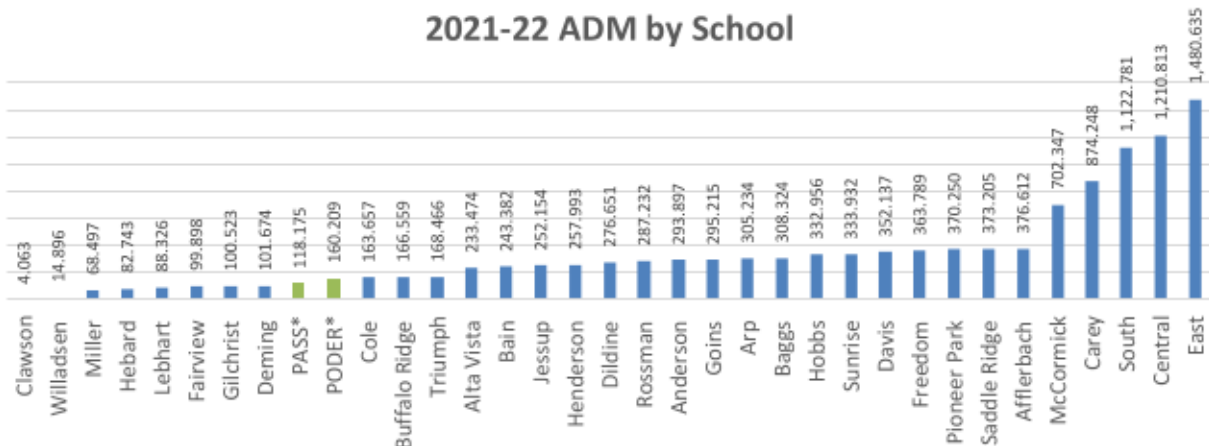
*\*Due to the COVID-19 Pandemic, WY-TOPP was not administered in the Spring of 2020.*

### Student Average Daily Membership

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
KG	1,074.553	1,049.278	1,045.700	1,046.035	989.619	1,032.228
01	1,092.841	1,064.940	1,032.083	1,060.576	974.028	1,031.802
02	1,111.656	1,107.685	1,063.712	1,003.527	1,004.555	956.442
03	1,148.373	1,102.291	1,117.955	1,061.938	988.641	1,020.506
04	1,113.651	1,146.589	1,115.536	1,158.601	1,011.129	997.517
05	1,154.724	1,099.996	1,147.794	1,125.553	1,100.726	1,040.710
06	1,023.336	1,152.314	1,105.360	1,139.143	1,084.367	1,097.857
<b>Elementary</b>	<b>7,719.134</b>	<b>7,723.093</b>	<b>7,628.140</b>	<b>7,595.373</b>	<b>7,153.065</b>	<b>7,177.062</b>
07	1,090.697	1,038.112	1,152.354	1,134.555	1,120.848	1,105.659
08	1,062.691	1,053.944	1,034.708	1,125.795	1,108.579	1,120.196
<b>Junior High</b>	<b>2,153.388</b>	<b>2,092.056</b>	<b>2,187.062</b>	<b>2,260.350</b>	<b>2,229.427</b>	<b>2,225.855</b>
09	1,113.303	1,150.514	1,166.207	1,150.160	1,225.578	1,254.638
10	1,034.005	919.511	1,011.019	1,024.576	989.031	1,076.268
11	898.915	916.439	811.559	885.944	895.194	861.999
12	785.410	746.339	707.148	730.366	706.609	789.790
<b>High School</b>	<b>3,831.633</b>	<b>3,732.803</b>	<b>3,695.933</b>	<b>3,791.046</b>	<b>3,816.412</b>	<b>3,982.695</b>
<b>Subtotal</b>	<b>13,704.155</b>	<b>13,547.952</b>	<b>13,511.135</b>	<b>13,646.769</b>	<b>13,198.904</b>	<b>13,385.612</b>
Charter Schools	196.352	226.594	230.604	272.717	260.530	278.384
<b>District Total</b>	<b>13,900.507</b>	<b>13,774.546</b>	<b>13,741.739</b>	<b>13,919.486</b>	<b>13,459.434</b>	<b>13,663.996</b>

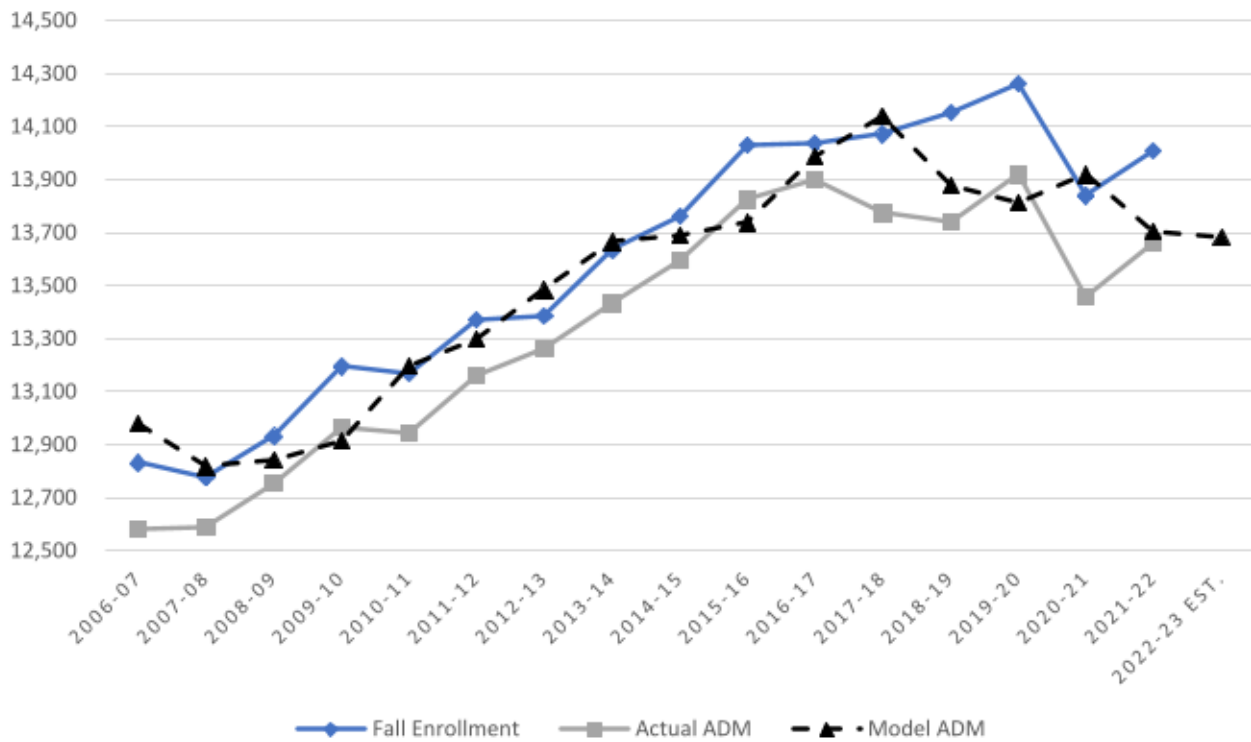
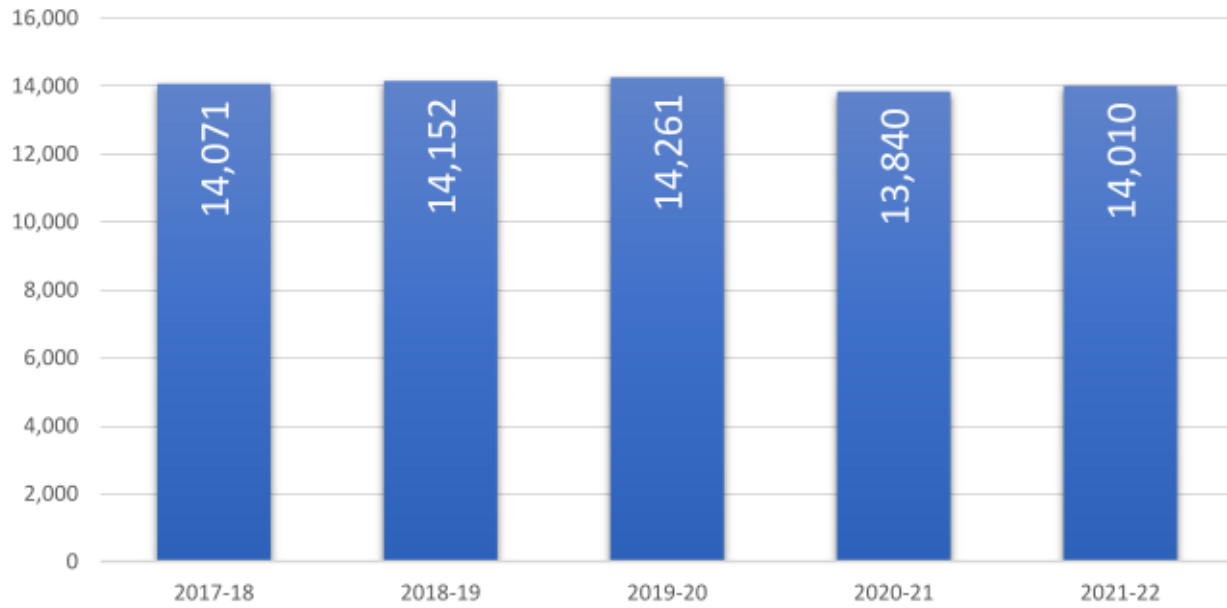
<sup>1</sup>The State funding model allocates resources to school districts primarily on an ADM basis. The funding model utilizes the greater of the previous year's ADM or the district's three-year rolling average. Funding for FY 2022-23 is calculated using school-level ADM for 2020-21 ADM or an average of school years 2019-20, 2020-21 and 2021-22. Source: WDE600 Attendance and Membership Report.

2021-22 ADM by School

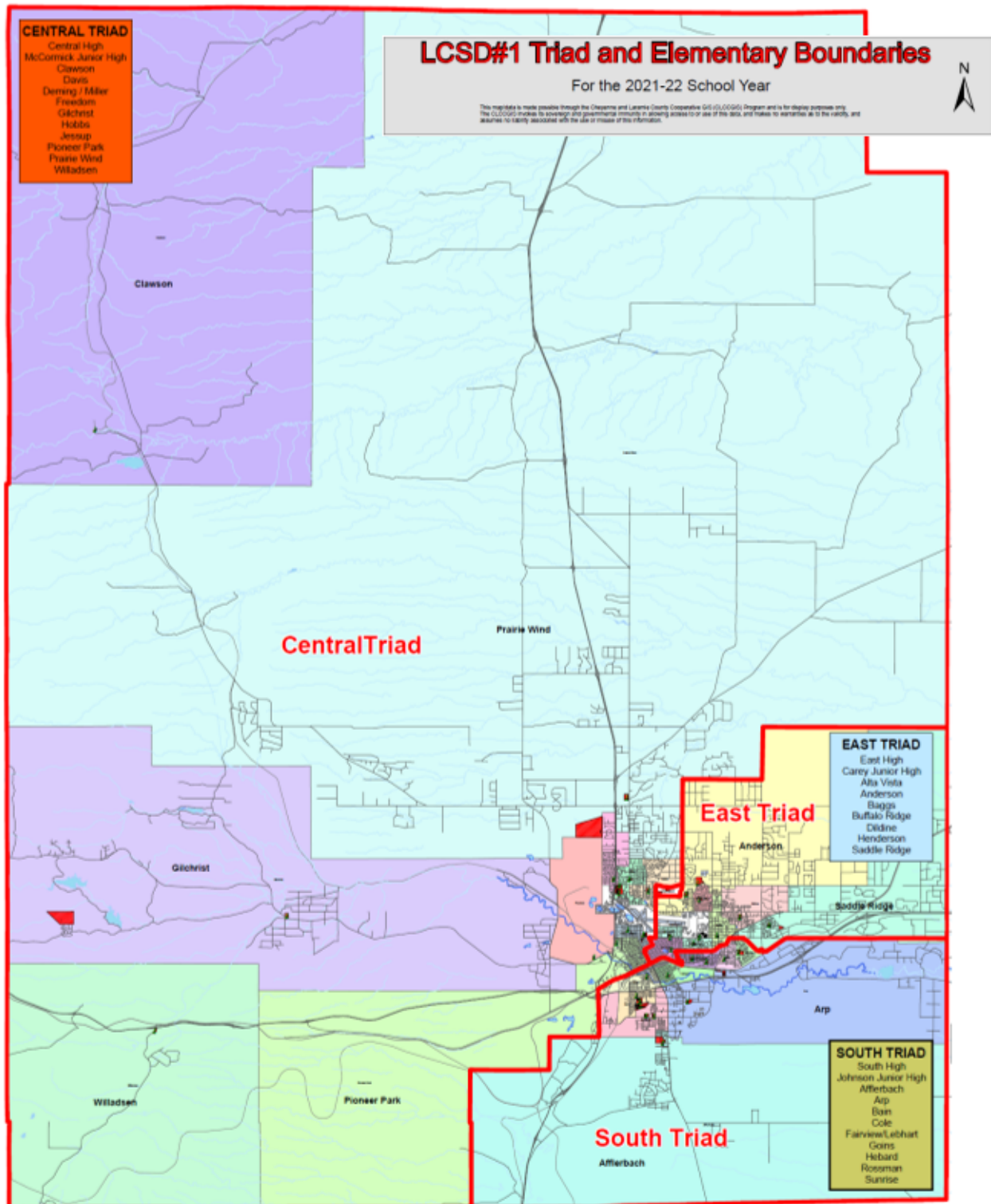




LCSD1 5-Year Enrollment History, 2017-18 though 2021-22



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>

## BOARD OF TRUSTEES

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Board Chair -  
Rose Ann Million Rinne  
[RoseAnn.MillionRinne@Laramie1.org](mailto:RoseAnn.MillionRinne@Laramie1.org)



Vice Chair - Marguerite Herman  
[marguerite.herman@laramie1.org](mailto:marguerite.herman@laramie1.org)



Clerk - Rich Wiederspahn  
[Rich.Wiederspahn@Laramie1.org](mailto:Rich.Wiederspahn@Laramie1.org)



Asst. Clerk - Alicia Smith  
[alicia.smith@laramie1.org](mailto:alicia.smith@laramie1.org)



Treasurer - Brittany Ashby  
[brittany.ashby@laramie1.org](mailto:brittany.ashby@laramie1.org)



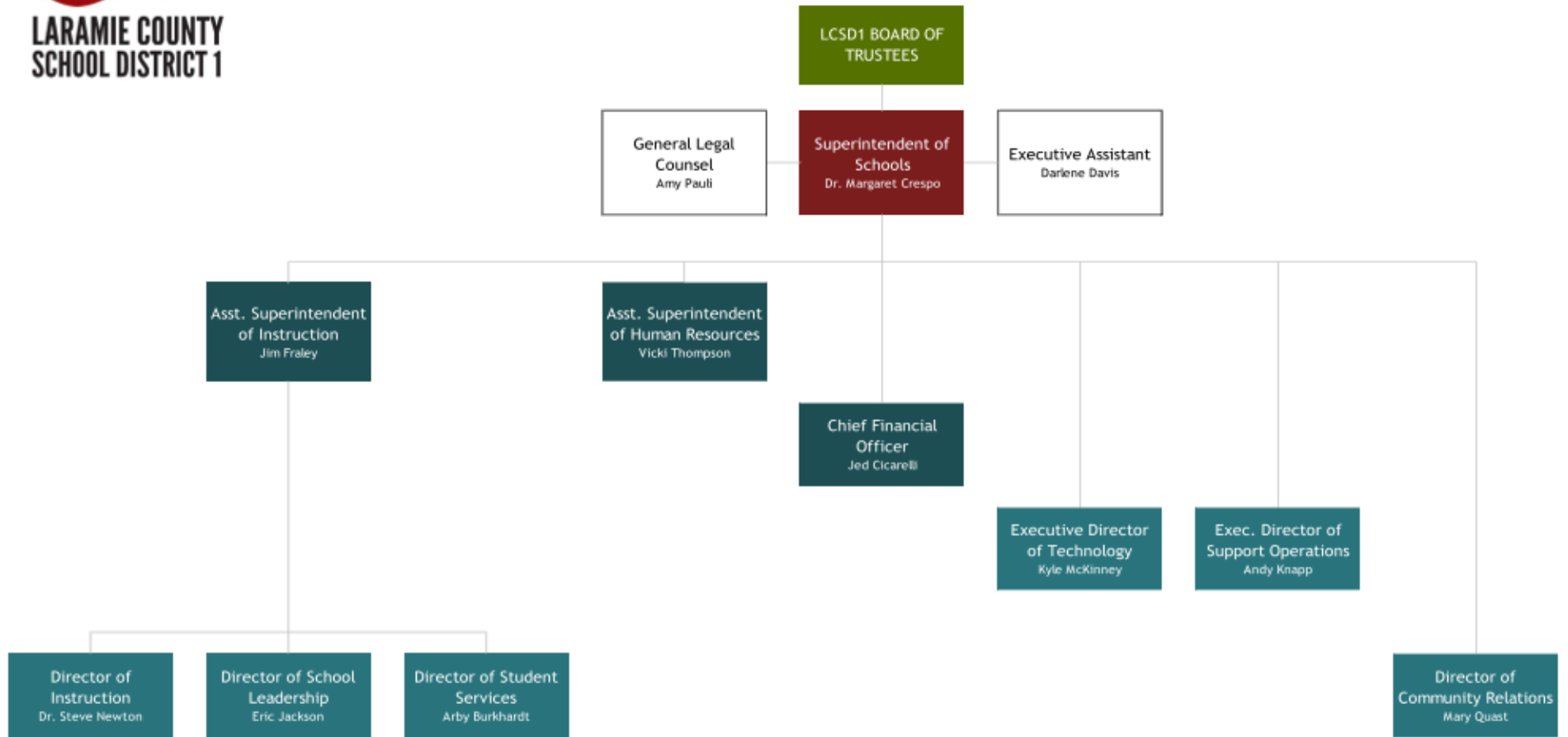
Asst. Treasurer - Tim Bolin  
[tim.bolin@laramie1.org](mailto:tim.bolin@laramie1.org)



Trustee - Christy Klaassen  
[christy.klaassen@laramie1.org](mailto:christy.klaassen@laramie1.org)



Laramie County School District No. 1  
Organization Chart  
July 2022



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

## SCHOOL ADMINISTRATION

---

### Central Triad

Central High School .....	Karen Delbridge
McCormick Junior High School .....	Tina Troudt
Clawson Elementary School .....	Kristin Cavallier
Davis Elementary School .....	Mary Beth Emmons
Deming Elementary School .....	Tina Hunter
Freedom Elementary School .....	Chad Delbridge
Gilchrist Elementary School.....	Kristin Cavallier
Hobbs Elementary School.....	Rhonda Lobatos
Jessup Elementary School .....	Barbara Leiseth
Miller Elementary School .....	Tina Hunter
Pioneer Park Elementary School .....	Holly Burningham
Prairie Wind Elementary School.....	Brian Aragon
Willadsen Elementary School.....	Kristin Cavallier

### East Triad

East High School .....	Sam Mirich
Carey Junior High School .....	Derek Nissen
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.....	Mike Wortman
Henderson Elementary School .....	Karen Brooks-Lyons
Meadowlark Elementary School.....	Jennifer Leman
Saddle Ridge Elementary School .....	Don Brinkman

### South Triad

South High School.....	Phil Thompson
Johnson Junior High School .....	Brian Cox
Afflerbach Elementary School .....	Craig Williams
Arp Elementary School .....	Steven Loyd
Bain Elementary School.....	Tiffany Rehbein
Cole Elementary School.....	Matt Clay
Fairview Elementary School .....	Cara Ogirima
Goins Elementary School.....	Kristen Siegel
Hebard Elementary School.....	Charla McClinton
Lebhart Elementary School .....	Cara Ogirima
Rossman Elementary School .....	Vicki Begin
Sunrise Elementary School .....	Jamie Soper

## 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.

<p><b>THE MISSION</b> OF LARAMIE COUNTY SCHOOL DISTRICT 1,</p> <p><i>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.</i></p> <p><small>MISSION 2/23/07</small></p>	<p><b>VISION</b></p> <p><b>LARAMIE COUNTY SCHOOL DISTRICT 1</b></p> <p><i>is the premier district "of learners for learners" in the Rocky Mountain region where every student is successfully learning.</i></p> <p><small>VISION 12/16/07</small></p>	<p><b>GOALS</b></p> <p><b>STUDENTS WILL:</b></p> <ul style="list-style-type: none"> <li>• achieve academic success</li> <li>• graduate from high school</li> <li>• be prepared for college &amp; careers</li> <li>• be responsible citizens</li> </ul> <p><small>GOALS 11/14/14</small></p>				
<p><i>We are a district of learners for learners.</i></p> <p><b>CORE VALUES</b></p> <table border="0"> <tr> <td data-bbox="386 1146 743 1381"> <p><b>HIGH EXPECTATIONS</b></p> <ul style="list-style-type: none"> <li>• We will ensure all students meet or exceed essential skill proficiency.</li> <li>• We will measure success based on student learning.</li> <li>• We will measure continuous learning for all staff and students.</li> </ul> </td> <td data-bbox="912 1146 1237 1348"> <p><b>SHARED RESPONSIBILITY</b></p> <ul style="list-style-type: none"> <li>• We will share responsibility for each student’s learning with all stakeholders including students, parents, staff and community.</li> </ul> </td> </tr> <tr> <td data-bbox="386 1419 769 1684"> <p><b>HUMAN CONNECTION</b></p> <ul style="list-style-type: none"> <li>• We will model what we expect from others.</li> <li>• We will treat all stakeholders with mutual respect and dignity.</li> <li>• We will develop positive relationships with every student, parent and stakeholder.</li> </ul> </td> <td data-bbox="912 1386 1192 1684"> <p><b>MAXIMIZING LEARNING OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• We will maximize learning by making data-driven decisions                             <ul style="list-style-type: none"> <li>• to guide the implementation of scientifically researched best practice</li> <li>• to guide multiple learning opportunities</li> </ul> </li> </ul> </td> </tr> </table> <p><small>REVISED 2/23/07</small></p>			<p><b>HIGH EXPECTATIONS</b></p> <ul style="list-style-type: none"> <li>• We will ensure all students meet or exceed essential skill proficiency.</li> <li>• We will measure success based on student learning.</li> <li>• We will measure continuous learning for all staff and students.</li> </ul>	<p><b>SHARED RESPONSIBILITY</b></p> <ul style="list-style-type: none"> <li>• We will share responsibility for each student’s learning with all stakeholders including students, parents, staff and community.</li> </ul>	<p><b>HUMAN CONNECTION</b></p> <ul style="list-style-type: none"> <li>• We will model what we expect from others.</li> <li>• We will treat all stakeholders with mutual respect and dignity.</li> <li>• We will develop positive relationships with every student, parent and stakeholder.</li> </ul>	<p><b>MAXIMIZING LEARNING OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• We will maximize learning by making data-driven decisions                             <ul style="list-style-type: none"> <li>• to guide the implementation of scientifically researched best practice</li> <li>• to guide multiple learning opportunities</li> </ul> </li> </ul>
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# DISTRICT STRATEGIC PLAN

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

**Elevate LCSD1 Strategic PLAN 2022-2027**

Our students. Their future.

**APPROVED 4/18/22**

**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)

 **LARAMIE COUNTY SCHOOL DISTRICT 1**

*[remainder of page intentionally left blank]*

## 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 2022-23 budget is comprised of five (5) 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) and Trust 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.

### Expenditure Function Categories

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>
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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.

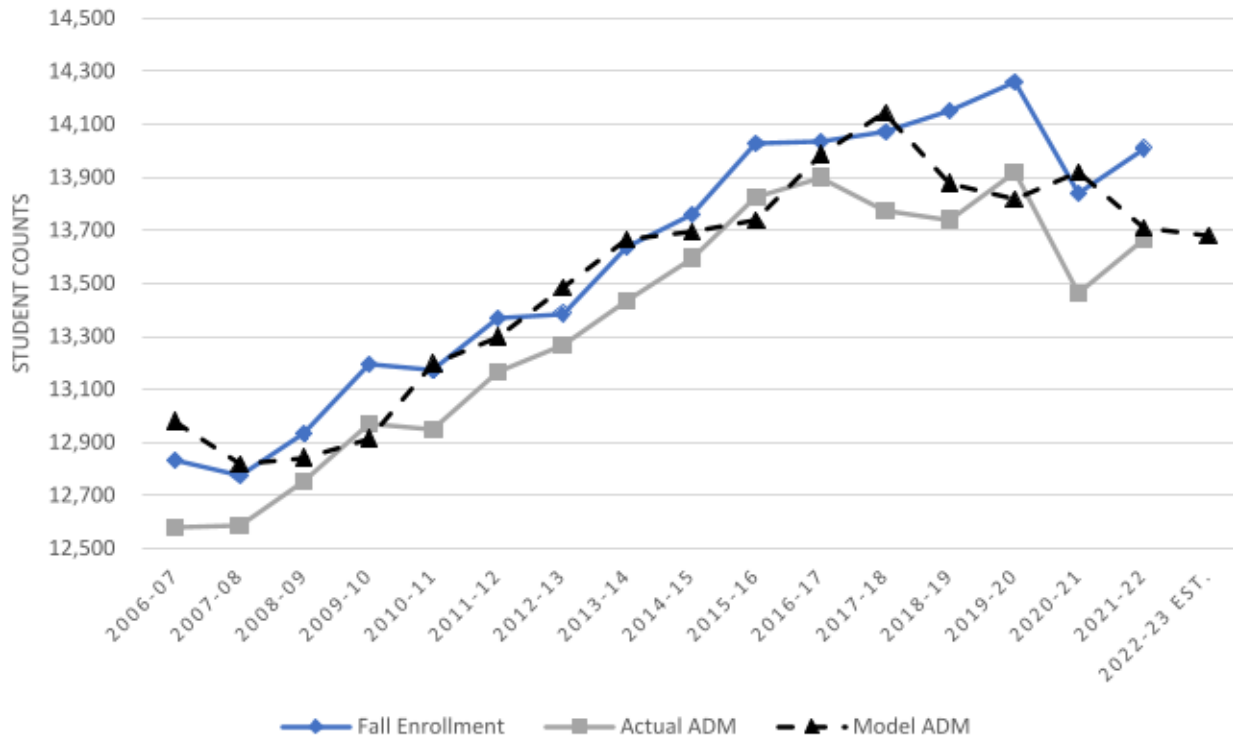
#### **Student Enrollment and Average Daily Membership**

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 2022-23) will be determined using the greater of ADM from the 2021-22 school year or an average of 2019-20, 2020-21 and 2021-22.

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

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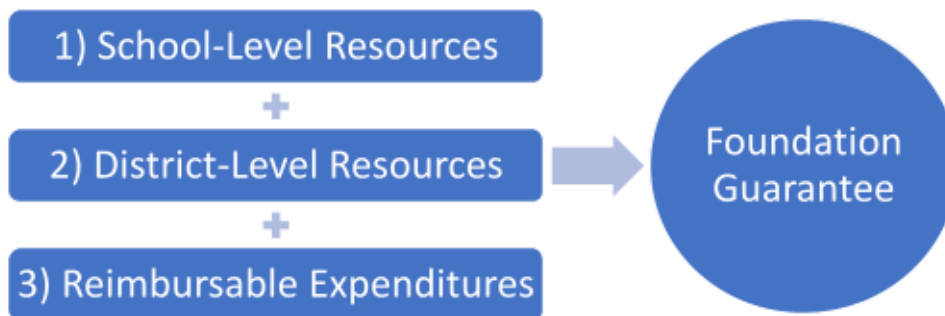
**Student Enrollment and Average Daily Membership, FY 2006-07 through 2022-23**



Source: WDE600 Average Daily Membership Report; Statewide Payment Models  
 Note: Model ADM includes charter school adjustments pursuant to W.S. 21-3-314.

The Guarantee is primarily formula driven, using prototypical school configurations and enrollment counts measured by ADM.<sup>2</sup> The formula specifies the majority of the necessary instructional and operating resources needed to deliver the basket of educational goods and services. Certain funding model components are adjusted on an annual basis to address year-to-year fluctuations. These adjustments are made through separate formulas under which LCSD1 may receive more or less funds depending on the circumstances of the adjustment. The Guarantee’s funding is derived in three broad categories:

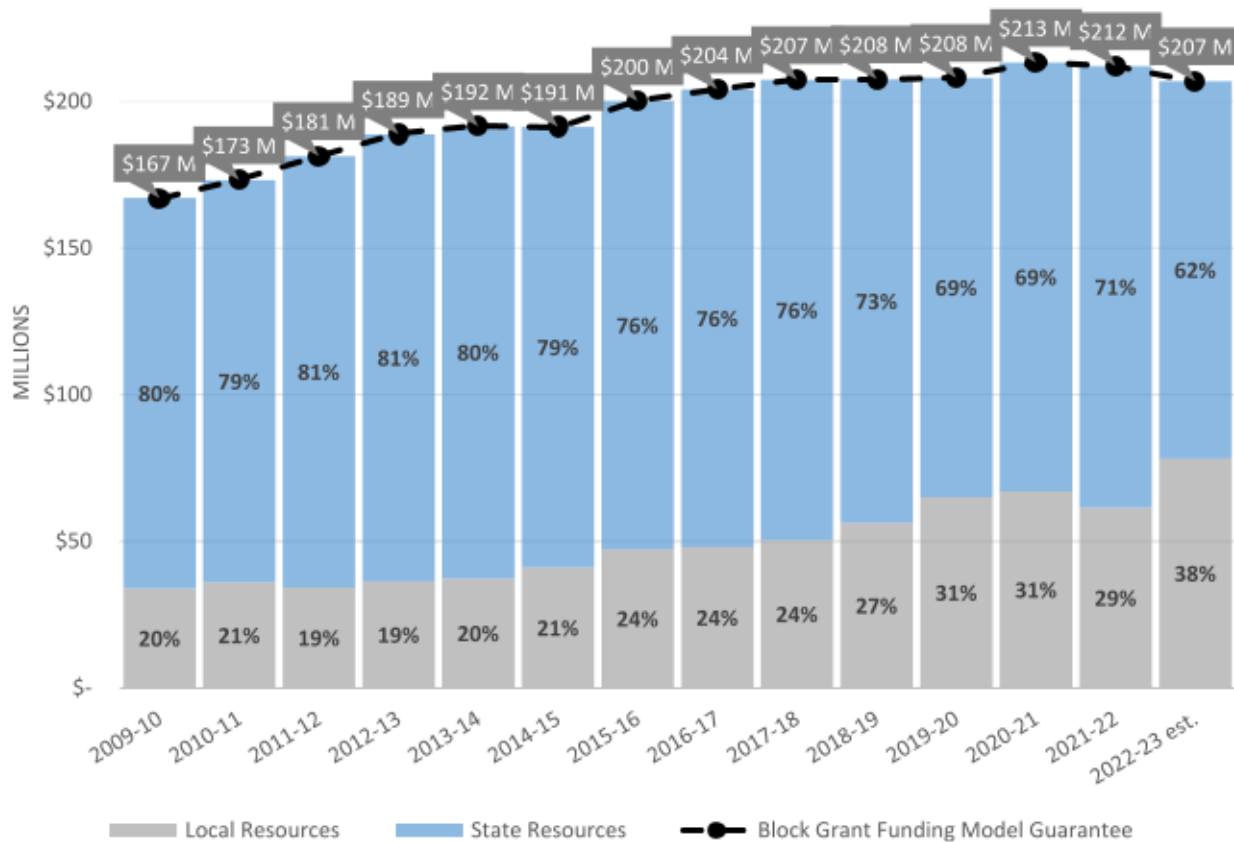
**Components of the School Foundation Guarantee**



<sup>2</sup> Additional information on the Wyoming Education Resource Block Grant Funding Model can be found on the Wyoming Legislative Service website at <https://www.wyoleg.gov/StateFinances/SchoolFinance>.

The Guarantee is distributed to LCSD1 through both state and local dollars. The local resource contribution level varies year-to-year based on assessed valuations and other local revenue. As assessed valuations decline, lower district revenues increase demands on the State to fund the Guarantee. Similarly, as assessed valuations increase, the State aid portion of the Guarantee decreases. Even small fluctuations in assessed valuations produce major swings in resource allocations. For LCSD1, local resources are not sufficient to fund the Guarantee. The District receives state aid funding referred to as “Entitlement” payments. LCSD1’s FY 2022-23 local school resources are projected to generate \$78,231,480 (37.8%) of the District’s Guarantee (\$206,930,915). The State contributes the remaining \$128,699,436 (62.1%) 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 2022-23



Source: Statewide Payment Models

**General Fund Cash Reserves**

Wyoming school districts are allowed to maintain a General Fund operating balance, or cash reserve amount, not to exceed 15 percent of the district’s computed Foundation Program guarantee.<sup>3</sup> District cash reserve amounts are reviewed annually by the WDE pursuant to W.S. 21-13-313(e). As part of the review process, the WDE calculates the amount of each district’s cash reserves that exceed the 15 percent limitation imposed by statute. Cash reserves, less amounts legally obligated or restricted by law, in excess of

<sup>3</sup> HB0030 of the 2022 Budget Session temporarily increases the limit of school district cash reserves from 15% to 30% for FY 2022 through 2026. Reserves in excess of 15% will be accounted for separately and may not be used for capital construction.

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

The term “operating balance and cash reserves” is defined under W.S. 21-13-309 to mean “...those financial resources of the district which are not encumbered by the district board of trustees for expenditure to meet an existing legal obligation or otherwise restricted by law or regulation for expenditure on specific educational programs.” WDE Rules and Regulations Chapter 8, Section 16(a) further clarifies that a school district’s operating balance and cash reserves, “... includes all district general fund financial resources computed in accordance with Generally Accepted Accounting Principles as of the end of the fiscal year which are not legally obligated or otherwise restricted by law or regulation for expenditure on specific educational programs or facilities. Thus, a school district’s Committed, Assigned and Unassigned end-of-year general-fund fund balance as reported in the district’s audited financial statements will normally be considered to be its operating balance and cash reserves for that year.”<sup>4</sup>

**Fund Balance Classifications**

Fund Balance Classification	Description	Cash Reserve Determinations (W.S. 21-13-313(c))
<i>Nonspendable</i>	Not in spendable form; legally or contractually required to remain intact.	<p style="text-align: center;"><b>Restricted</b> <i>Excluded from Cash Reserve Calculation</i></p>
<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.	<p style="text-align: center;"><b>Unrestricted</b> <i>Included in Cash Reserve Calculation</i></p>
<i>Assigned</i>	Amounts intended to be used for specific purposes; assignments may be established either by the governing body or by a designee of the governing body.	
<i>Unassigned</i>	Residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.	

<sup>4</sup> LCSD1’s audited financial statements can be found at <https://www.laramie1.org/en-US/finance-accounting-003ba547>

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

#### Cash Reserve Exclusions

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

##### *Protested Tax Revenues*

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

##### *Impact Aid*

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

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

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

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

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

#### **Special Reserve Fund**

W.S. 21-13-504 authorizes school districts to create an additional Special Reserve Fund transferring up to 10 percent of the total amount budgeted for each year. LCSD1's Special Reserve Fund is reported as the "Special Building Fund" as a component within the Capital Construction fund. LCSD1's Special Building Fund originated from the sale of property owned prior to the 1997 *Campbell I* decision and excess or delinquent tax collections for bonded debt. When a bond issue was paid off, the School Board designated those funds to the Special Building Fund for future capital needs.

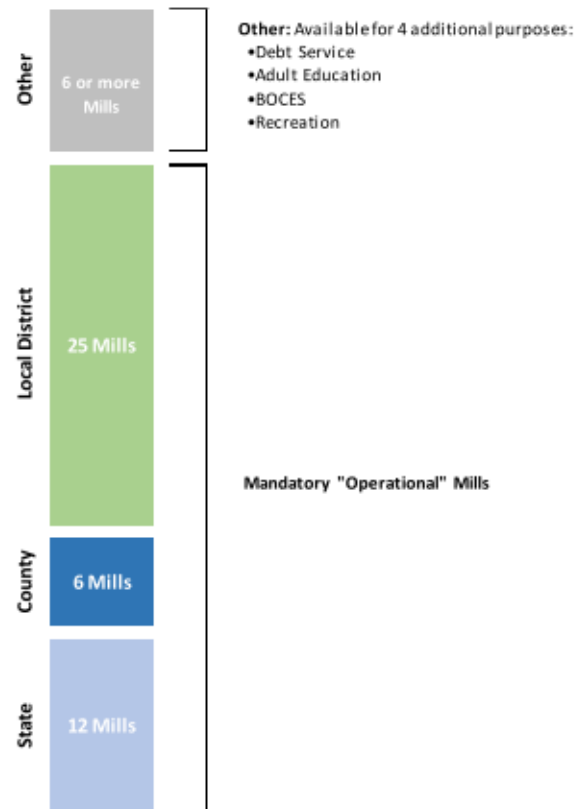
The Special Reserve Fund is necessary to facilitate the eventual purchase of costly capital outlay for different purposes at a level that supports district long-range goals. The Special Reserve Fund provides a mechanism to accumulate sufficient funds to make future purchases without borrowing or diverting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

**School District Mill Levies for Operations**

By far, the largest *local* contribution to the guarantee is through ad valorem (property) taxes received in the current year. Wyoming law requires every school district to levy a specific number of mills for school operations.<sup>5</sup> Local property valuations are assessed 31 mills (25 at the district and 6 at the county) to generate revenue for the current school year. School Foundation payments are based on the assessed valuation of the property certified through the State Board of Equalization on August 10 of each year under W.S. 39-11-102.1(c)(v).<sup>6</sup> An additional 12-mill State school tax is collected by county treasurers and forwarded to the state for deposit in the School Foundation Program Account.

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

**School District Mill Levies**



<sup>5</sup> A mill levy is the number of dollars in taxes that a property owner must pay for every \$1,000 of assessed value. Tax amounts are derived by multiplying the assessed value of the property by the amount of the mill levy that applies for the location of the property. One mill is equivalent to \$.001 or 1/1000 of a dollar.

<sup>6</sup> School Foundation Payments are adjusted in accordance with W.S. 21-13-313(d) for excess tax collections or shortfalls to ensure districts receive the proper level of resources.



**Mandatory School District Operating Mills**

Public School Mill Levy	Description	
<p><b>25 Mills</b> W.S. 21-13-102(a)</p>	<p>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.</p>	<p><b>Local Tax Revenue</b> <i>County Treasurer distributes funds to local school districts.</i></p>
<p><b>6 Mills</b> W.S. 21-13-201</p>	<p>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.</p>	
<p><b>12 Mills</b> W.S. 21-13-303</p>	<p>For the support of the public elementary and secondary schools, a 12-mill school tax is levied on the assessed valuation of property within the state.<sup>7</sup></p>	<p><b>State Tax Revenue</b> <i>County Treasurer forwards funds to the WDE for deposit into the School Foundation Program Account</i></p>

**Optional School District Mill Levies for Additional Programs**

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

Prior to the creation of the School Facilities Division and the School Facilities Commission, the funding for capital construction came from two sources; the issuance of school district bonds supported by local mill levies and through a direct appropriation from the Legislature. The legislative appropriation was dependent on the assessed valuation of the school district. Because of school finance reform stemming from the *Campbell* cases, the financial responsibility for major maintenance and capital construction has moved to the State and is no longer primarily placed on school districts. Current law continues to allow a school district to exercise its authority to raise revenues for capital construction or enhancements through the sale of local bonds.<sup>8</sup> LCSD1 currently has no outstanding bonds and therefore does not levy for bonded debt.

<sup>7</sup> Wyoming Constitution Article 15, Section 15 was amended during the 1981 General Session and ratified by a vote of the people on November 2, 1982, to change the statewide mill levy from 6 to 12 mills and the county mill levy was reduced in statute from 12 to 6. This was in response to the *Washakie* case.

<sup>8</sup> A school district's bonded debt is limited to 10% of assessed valuation (Wyo. Const. Art. 16, § 5).

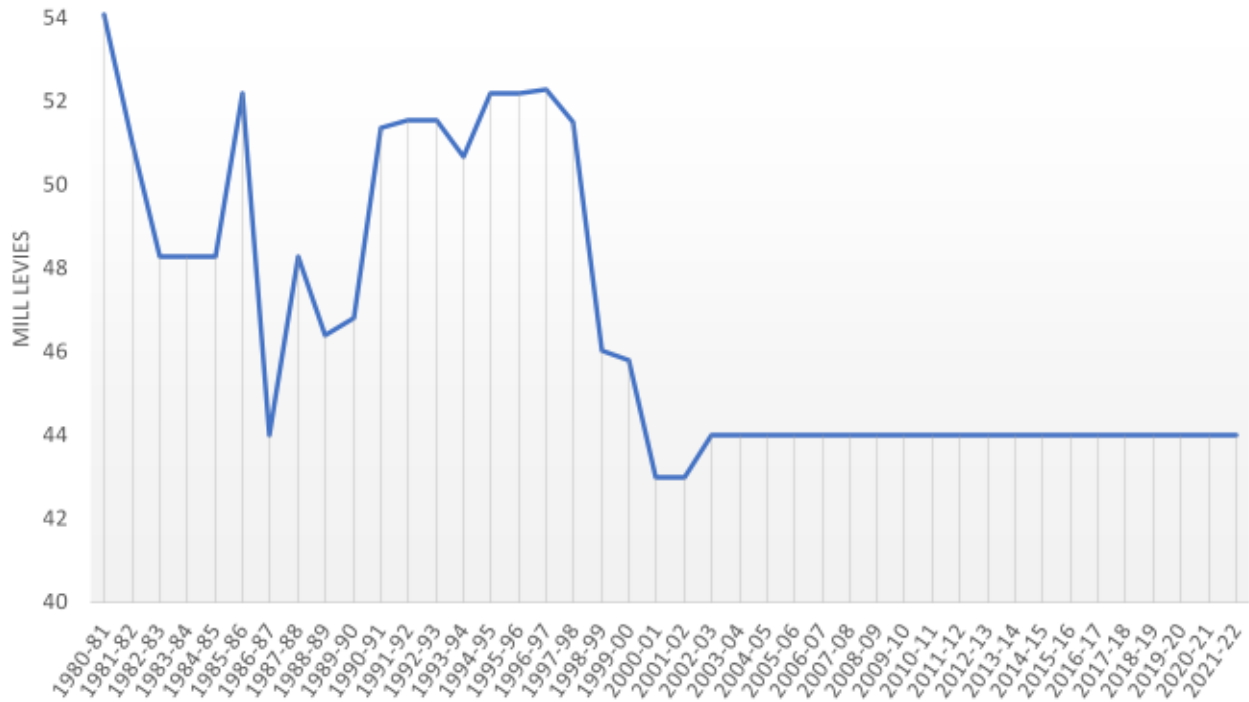
**Optional School District Mill Levies**

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

The LCSD1 Board annually authorizes a recreation mill levy which generates funding for the Cheyenne Community Recreation District Board (CCRD) that can be used to improve and enhance recreational opportunities for youth in our community. The CCRD Board has an interest in equalizing recreational opportunities throughout the community, addressing safety issues and enhancing the City of Cheyenne and Laramie County projects. According to the CCRD By-Laws, outside governmental agencies are limited to receiving 15 percent of the annual mill levy, however; the CCRD Board is not obligated to provide funding.

*[remainder of page intentionally left blank]*

**Historical School District Mill Levies, FY1980-81 through 2021-22**



Source: WDE Statistical Report Series #1

**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.

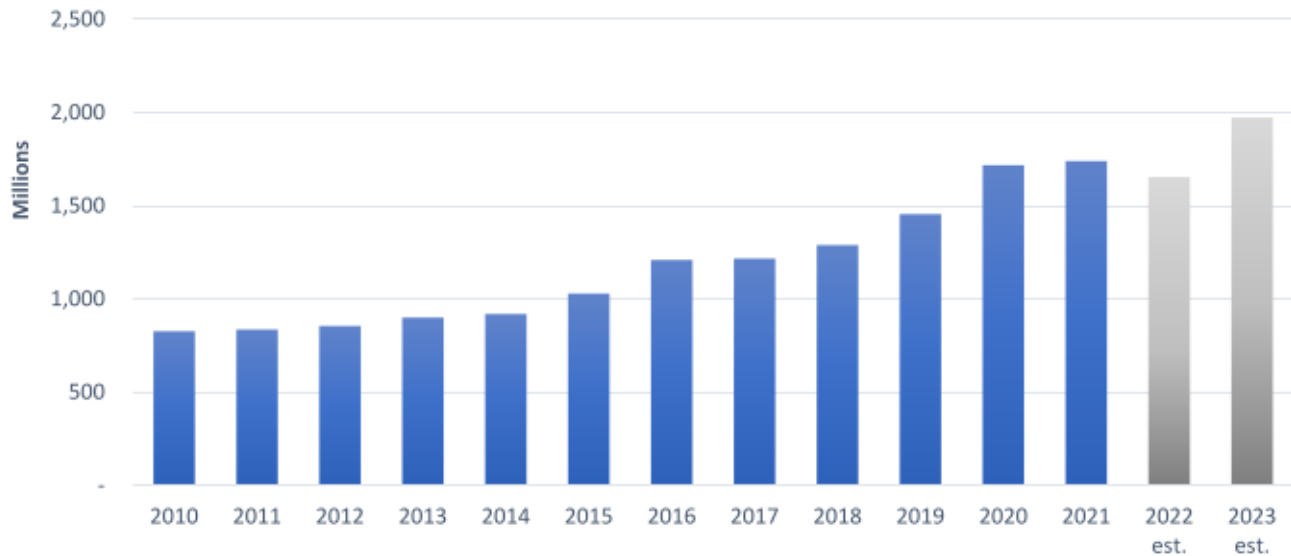
The market value is multiplied by the assessment ratio to determine the assessed valuation. The mill levies summarized in the previous section are applied to the assessed value to determine the amount of taxes to be collected.

<i>Fair Market Value of Property</i>	X	Minerals (100%) Industrial Use (11.5%) All Other Properties (9.5%)	=	<i>Assessed Value</i>	X	<i>Mill Levy</i>	=	<i>Tax Due</i>
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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 2023 (collection year)**



Source: Laramie County Assessor.

**LCSD1 Ad Valorem Tax Collections, 2010 through 2023**

Collection Year	LCSD1 Assessed Value	Mill Levies			Calculated Property Tax Levies
		District	County	Recreation District	
2010	\$827,497,046	25.00	6.00	1.00	\$26,673,638
2011	\$835,786,729	25.00	6.00	1.00	\$26,842,476
2012	\$855,006,652	25.00	6.00	1.00	\$27,560,795
2013	\$901,103,052	25.00	6.00	1.00	\$29,077,852
2014	\$920,033,773	25.00	6.00	1.00	\$29,789,393
2015	\$1,029,384,392	25.00	6.00	1.00	\$33,299,253
2016	\$1,209,350,376	25.00	6.00	1.00	\$39,189,011
2017	\$1,217,062,612	25.00	6.00	1.00	\$39,443,207
2018	\$1,289,871,261	25.00	6.00	1.00	\$41,647,775
2019	\$1,455,272,484	25.00	6.00	1.00	\$47,126,477
2020	\$1,718,022,367	25.00	6.00	1.00	\$56,224,865
2021	\$1,740,286,771	25.00	6.00	1.00	\$57,656,441
2022*	\$1,653,817,130	25.00	6.00	1.00	\$51,554,174
2023*	\$1,972,743,418	25.00	6.00	1.00	\$65,501,591

Source: WDE Statewide Payment Models and LCSD1 records.

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

## BUDGET MESSAGE AND SIGNIFICANT CHANGES

LCSD1 respectfully presents the following information to the Board as the final budget plan for fiscal year FY 2022-23. The final budget provides a financial framework for the district to meet its strategic goals while balancing the estimated funds available for the upcoming fiscal year. Changes resulting from recent and past legislative sessions as well as through various mechanisms built into the funding model have been incorporated into the final budget. Certain funding model components are adjusted on an annual basis to address year-to-year fluctuations. These adjustments are made through separate formulas under which LCSD1 may receive more or less funds depending on the circumstances of the adjustment.

### Legislative Impact

Between years of recalibration, the Funding Model monitoring process required by W.S. 21-13-309(u) provides the Legislature with information to examine costs pressures on the State's funding formula. The monitoring process includes an analysis of market pressures on various funding model components including salaries and non-personnel categories. After receiving testimony from the State's consultants, the Joint Education Committee (JEC) forwarded a recommendation to the Joint Appropriations Committee (JAC) to institute External Cost Adjustments (ECA) to the four categories listed in the table below.<sup>9</sup> The Wyoming Legislature enacted a partial ECA adjustment without any adjustments for district personnel through [Senate Enrolled Act 0012](#). The remaining ECA adjustments for educational materials and energy will be time-limited to FY 2022-23 only, representing a single, non-cumulative adjustment that will expire at the end of the fiscal year. The estimated fiscal impact to FY 2022-23 will be a temporary increase of approximately \$1.3 million to LCSD1's guarantee.

### External Cost Adjustment Categories

ECA Category	Joint Education Committee Recommendation		ECA Adjustment Enacted for FY 2022-23 Only		Difference	
	%	\$	%	\$	%	\$
Professional Labor	5.967%	\$934,000	5.958%	\$934,000	-0.009%	-
Non-professional Labor	8.945%	\$430,000	8.935%	\$430,000	-0.010%	-
Educational Materials	4.478%	\$690,000	-%	-	-4.478%	(\$690,000)
Energy	3.323%	\$3,100,000	-%	-	-3.323%	(\$3,100,000)
<b>Total</b>		<b>\$5,154,000</b>		<b>\$1,364,000</b>		<b>(\$3,790,000)</b>

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

Additional changes to law enacted during the 2021 General Session will impact LCSD#1's fiscal operations going forward. Below is a summary of bills impacting K-12 fiscal operations.

- [Senate File 0032](#) - **Monthly ad valorem tax revisions**, modifies the monthly payments of ad valorem taxes on mineral production from the second month after production to the third. Redirects ad valorem tax payments to the Department of Revenue and requires tracking of deferred payments.
- [House Bill/Senate File 0001](#) – **Budget Bill**, appropriates approximately \$7.5 million for capital construction projects in LCSD1. Includes charter school leases, modular leases, demolition and supplemental appropriations for the previously approved Coyote Ridge Elementary School.

<sup>9</sup> [JEC Memo](#): Fiscal Year 2023 K-12 Education Resource Block Grant Funding Model External Cost Adjustment Recommendation, October 11, 2021.

- **House Bill 0030 – School finance-increasing cash reserves**, temporarily increases the limit of school district cash reserves from 15 percent to 30 percent for FY 2022 through 2026. Reserves in excess of 15% will be accounted for separately and may not be used for capital construction.
- **Senate File 0032 – K-3 reading assessment and intervention program**, requires school districts to assess students in kindergarten through grade three not less than three times per year. Direct the State Superintendent to adopt criteria and screening instruments to measure reading progress. Appropriates \$300,000 in total for all school districts for FY 2023-24 professional development expenditures in excess of the amount provided under the funding model.

### Other Budgetary Considerations

Funding Model resources are allocated to LCSD1 primarily on a measure of student enrollment referred to as average daily membership (ADM). The funding model utilizes the greater of the previous year's ADM or the three-year average calculated at the district-level.<sup>10</sup> The Funding Model's health insurance component will be reduced due to changes in the State of Wyoming's Health Insurance Plan. LCSD1's guarantee will be further reduced due to changes in staff education and experience, Free and Reduced Lunch status and changes in student enrollment. The net fiscal impact from Funding Model inputs and changes enacted through session law represent a total decrease in funding of \$5.1 million compared to FY 2021-22 funding levels.

Senate File 0060 of the 2021 General Session and SF0032 of the 2022 Budget Session significantly modified the collection process for mineral-based ad valorem taxes. On January 1, 2022, 50 percent of production from calendar year 2021 and all of production from calendar year 2022 was deferred and payable at 8 percent per year beginning December 1, 2023. The transition to the new tax collection schedule has required estimates on the actual tax collections LCSD1 requires to calculate funding model entitlement payments from the WDE. The Wyoming school finance system relies on a level of anticipated ad valorem taxes to be collected during the course of a fiscal year creating a moving target for school districts. The availability of data to determine entitlement payments and ensure districts receive the proper level of resources has been limited. This has led to large swings between estimated and actual tax collections triggering tax excess or shortfall adjustments. This new mineral ad valorem tax collection schedule will continue to present significant challenges for LCSD1 to estimate funding model entitlement payments and cash flow operations.

Funding for PODER Academy (PODER) and PODER Academy Secondary (PASS) charter schools will be based on their previous year ADM. The preliminary budget includes an estimate of \$2,000,000 and \$2,200,000 in operations funding for PODER and PASS respectively. Facility lease funding for both charter schools will be paid through a separate appropriation from the State and passed through LCSD1. LCSD1's preliminary Capital Construction budget includes funding for these annual lease payments for FY 2022-23.

The Capital Construction Fund reflects ongoing planning and construction projects to meet LCSD1's facility needs. Work will continue on the new Coyote Ridge Elementary School estimated at more than \$32 million in construction costs. Budget amendments will be made for any additional contracts with the School Facilities Department during the year. Major Maintenance funding from the SFD is estimated at \$10,380,000 for FY 2022-23. A summary of Major Maintenance projects prioritized for FY 2022-23 is included below. 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 2016 School Facilities Division Assessment.

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<sup>10</sup> Funding for FY 2022-23 will be based on the average ADM from school years 2019-20, 2020-21 and 2021-22.

**A. Building Structure, Envelope, Interiors:**

1. 

<b>Roofing Repairs and Replacements</b>	<b>\$2,000,000</b>
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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 Alta Vista, Clawson, Fairview, and Lebhart Elementary Schools, and Johnson Junior High School.
2. 

<b>Flooring Replacement</b>	<b>\$700,000</b>
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Projects will include replacement of flooring and typically include carpet, vinyl tile, sheet vinyl, quarry tile, and other flooring materials at selected locations. Flooring locations may include but are not limited to Alta Vista and Gilchrist Elementary Schools, and the Transportation Complex.
3. 

<b>Painting, Waterproofing, Sealants and Repairs</b>	<b>\$700,000</b>
--	------------------

Work will include but is not limited to, painting and replacing joint sealants at Afflerbach, Alta Vista, Anderson, Gilchrist and Willadsen Elementary Schools; Central and East High Schools, and McCormick Junior High School.
4. 

<b>Exterior Enclosure and Interior Assemblies</b>	<b>\$500,000</b>
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Work may include but is not limited to: Gym partition replacement at Alta Vista Elementary School; locker room modifications at Central High School to include lockers, lighting, and flooring; windows replacements at the Administration Building; upgrades to the Ag Farm buildings to include restroom modifications, accessibility, exterior siding and site improvements; and restroom upgrades at the Transportation Complex.

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

1. 

<b>Heating, Ventilation, Air Conditioning; Mechanical and Plumbing Upgrades, Repairs, Replacements or Modifications</b>	<b>\$2,000,000</b>
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Work may include but is not limited to: Boiler replacements at Bain and Deming Elementary Schools; upgrades to the building automation systems at Johnson and McCormick Junior High Schools, Central and East High Schools; replace waterlines and auto watering system at the Ag Farm.
2. 

<b>Electrical, Fire Alarms, and Lighting Upgrades</b>	<b>\$1,000,000</b>
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Work may include but is not limited to: Upgrades, modifications and improvements to the electrical, fire alarm and lighting systems at Deming, Hobbs, and Miller Elementary Schools; the Eastridge Facility and the Transportation Complex.
3. 

<b>Security Upgrades</b>	<b>\$700,000</b>
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Work may include but is not limited to: Modifications to the point of entry at Deming Gilchrist, Henderson, Hobbs, Jessup and Miller Elementary Schools.

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

1. 

<b>Special Construction, Demolition, Site Improvements</b>	<b>\$8,000,000</b>
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Feasibility study and master planning for building renovations to Johnson and McCormick

Junior High Schools to include design and construction of portions of the buildings; phasing and sequence of work; evaluation of programs and space relationships; instructional and administrative space improvements, modifications and upgrades; evaluation of building system components; life-safety systems; accessibility improvements; security systems, and site improvements. Recommendations of the findings will be implemented into a multiphase renovation of the two facilities.

- |    |   |                    |
|----|---|--------------------|
| 2. | <b>Irrigation Replacement or Repairs</b>  | <b>\$500,000</b>   |
|    | Upgrades, replacement or repair of irrigation systems and landscaping improvements at Jessup and Miller Elementary Schools, Johnson Junior High School, and East High School.   |                    |
| 3. | <b>Site Lighting, Fencing and Security-related Components</b>   | <b>\$1,000,000</b> |
|    | Upgrades, improvements, and modifications to security fencing and gates at Buffalo Ridge, Cole, Fairview, Freedom, Goins, Jessup Prairie Wind and Willadsen Elementary Schools; and Triumph High School; security cameras replacements at Afflerbach and Bain Elementary Schools, Johnson Junior High School, Central East, South and Triumph High Schools, the Educational Annex, Eastridge Facility, and Transportation Complex . |                    |
| 4. | <b>Playground Features, Systems and Improvements</b>  | <b>\$1,000,000</b> |
|    | Evaluation of playground systems at various sites; replacement of play structures and associated work to include upgrades, improvements, and modifications for accessibility, code, and safety at various elementary schools. Sites include but are not limited to Deming, Jessup, Lehart and Pioneer Park Elementary Schools.  |                    |

<b>Total Estimated Project Costs</b>	<b>\$18,100,000</b>
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Set aside 10% for enhancements and unforeseen conditions:	\$1,380,000
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Negotiations have been completed and certified staff will be allotted step and lane movement for an average increase of 0.97 percent in salary. Additionally, the District has engaged with a consultant to examine the labor market for classified staff. Working with representatives of the classified units, LCSD1 has earmarked \$1.5 million to implement necessary adjustments to classified staff. Each position will continue to be reviewed as openings occur. The District’s portion of the health insurance rate increase will result in an estimated cost increase of \$1.3 million. School and department budgets will be adjusted for changes in student membership, programs, and contracts. Increases in required contracts and for operating needs will be reviewed as they arise. District processes and procedures will continue to be reviewed throughout the year to provide additional gains where possible.

The Special Revenue Fund reflects approximately \$60 million in projected revenues based on preliminary consolidated grant allocations from the WDE and remaining emergency funding through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Recovery Plan (ARP) Act. The Nutrition Service Fund revenues have been adjusted for projected changes in revenue and expenses resulting from the end of universal feeding waivers granted through the United States Department of Agriculture.

**COVID-19 Budget Impacts**

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. Through the enactment of ARP, the U.S. Department of Education is providing additional federal aid for the Elementary and Secondary School Emergency Relief Fund (ESSER III). This legislation provides grants to local educational agencies (LEAs)



with emergency relief funds to address the impact that COVID-19 has had on elementary and secondary schools across the nation.

Wyoming will receive \$303.7 million in ESSER III funds from the Act, with 90 percent being awarded to school districts in proportion to the amount of Title I, Part A funds received under the Every Student Succeeds Act (ESSA). The remaining funds will be used for state-level activities as determined by the Wyoming Department of Education (WDE). LCSD1's ESSER III allocation is \$42,896,686 available for obligation through September 30, 2024.<sup>11</sup> Local school districts are required to develop an ESSER III spending plan, which details the use of Federal COVID-19 relief funds. LCSD1's detailed spending plan can be found on the LCSD1 website at the following link: <https://www.laramie1.org/en-US/com-rel-6a26e0ca/2021-22-covid-19-resources-db120fb6/american-recovery-act-3bea3946>.

During the pandemic, the USDA issued federal waivers that allowed LCSD1 to serve free school breakfast and lunch. For the past two years, parents have not had to fill out applications in order to receive free breakfast and lunch. Although LCSD1 was grateful for this important waiver allowing the District to provide nutrition services for students during the pandemic, early on the District identified an unintended consequence impacting the level of at-risk funding in the Education Resource Block Grant Model. Students that complete and qualify for Free or Reduced Lunch under the USDA School Lunch Program are a part of the unduplicated at-risk proxy that generates additional block grant resources for tutors, pupil support positions, summer school and extended day programs. Although the District has been actively communicating the importance of the applications, there has been considerable decrease in the number of families completing eligibility application. As a result, LCSD1's at-risk count has decreased by more than 35 percent resulting in a loss of more than \$2 million in funding model resources.

LCSD1's budget proposal is primarily based on the district's share of the State's \$1.5 billion education resource block grant funding model supporting K-12 education. LCSD1 maintains a strong financial position due to recent budgetary measures to strengthen the District's reserves but acknowledges the continued need to address the long-term impacts of decreased state revenue.

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<sup>11</sup> The period of funds availability includes an additional 12 months under the Tydings Amendment period.



## *Financial Section*

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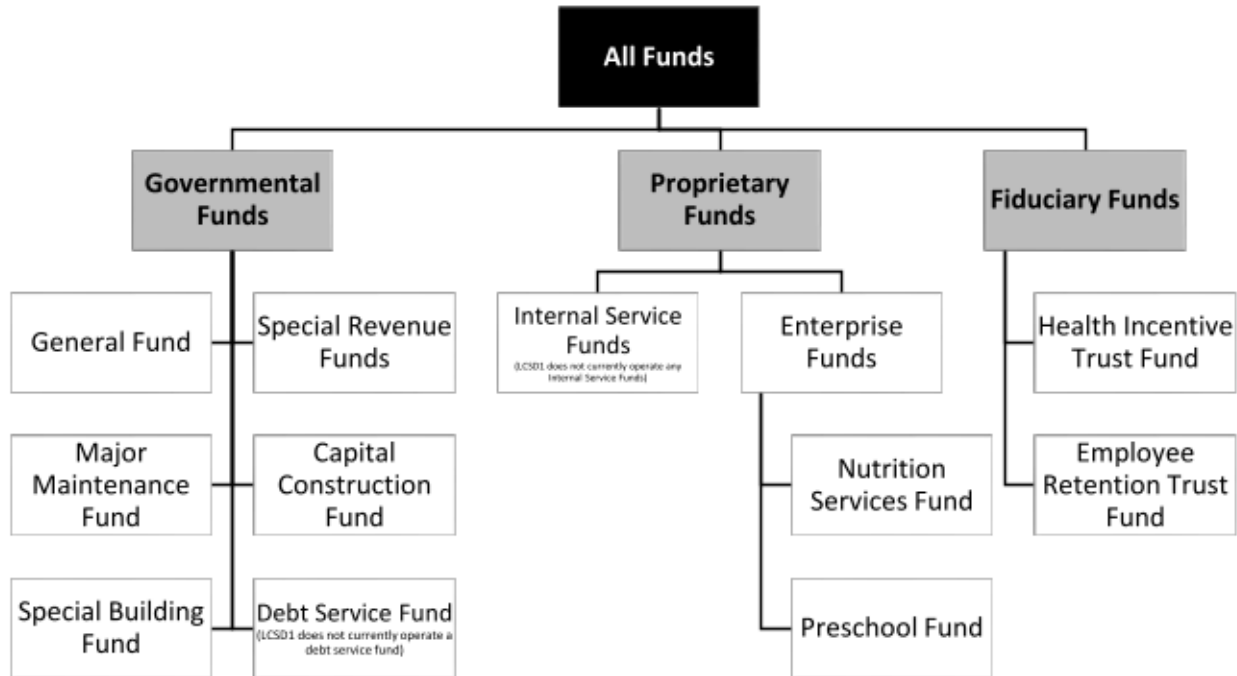
The Financial Section presents LCSD1's fiscal plan at summary and detail levels. LCSD1's budget is approved by the appropriating body, the Laramie County School District No. 1 Board of Trustees.

## EXPLANATION OF FUNDS

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

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

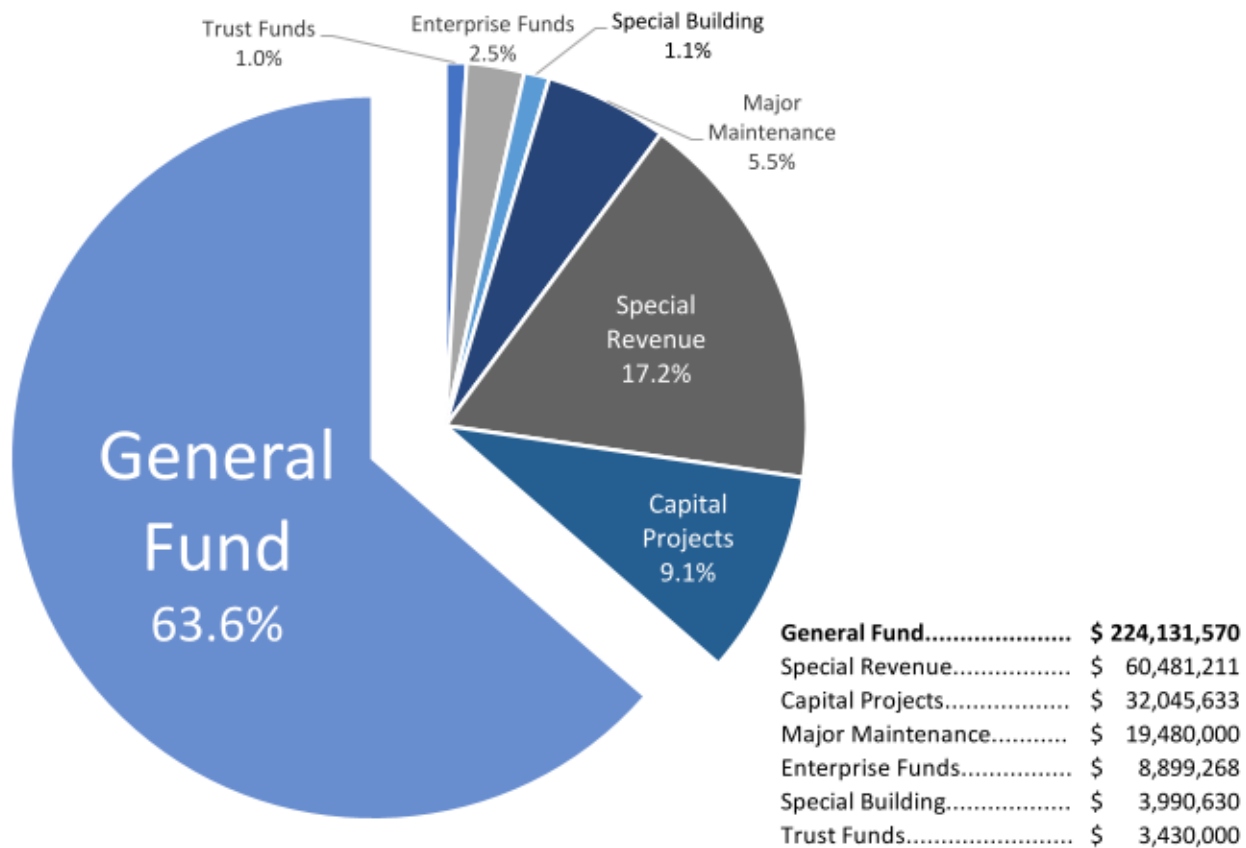
How an expenditure is financed determines the fund used, according to the WDE Chart of Accounts. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities, except those accounted for in proprietary funds, are accounted for through governmental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

## BUDGET AT A GLANCE

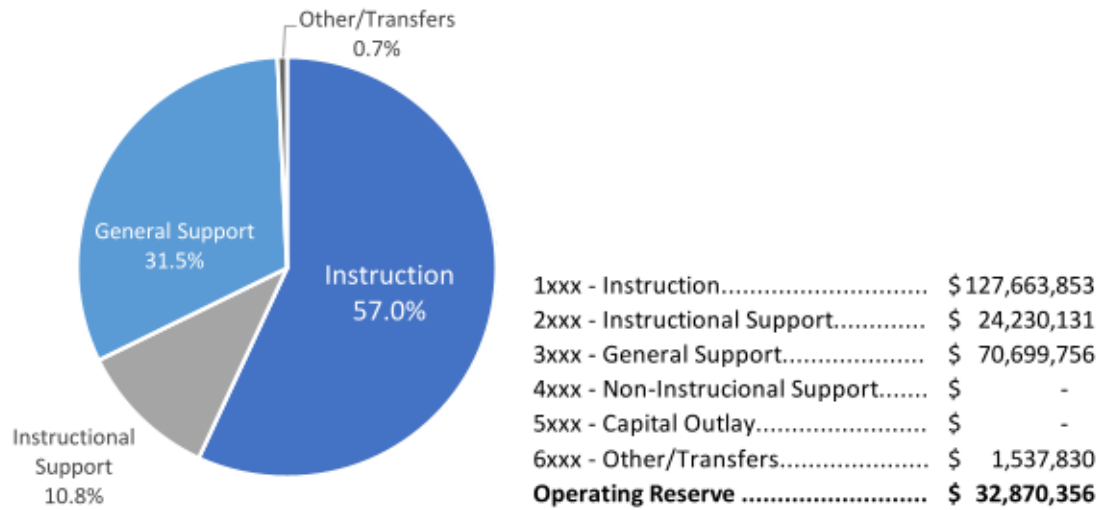
The total FY 2022-23 budget for LCSD1 is \$352,458,311 for all funds, a \$5.9 million increase from FY 2021-22. The District has profiled a decrease in General Fund expenditures of \$871,000 for the FY 2022-23 adopted budget, with increases of \$4.8 million from local property taxes and a decrease of nearly \$21 million from State entitlement payments. This decrease is a result of excess tax collections during the 2021-22 fiscal year and other reductions in the allocation of resources through the funding model. Figure 6 provides the proportion of the different funds included in the FY 2022-23 budget. Additional details on the budgeted amounts for each fund can be found in the following pages.

### LCSD1 Budgeted Expenditures, FY 2022-23



The following figure provides a summary of General Fund expenditures by major function category. As illustrated in the chart, the FY 2022-23 budget allocates 57 percent for Instructional costs, 10.8 percent for Instructional Support, 31.5 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 2022-23**



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 2022-23**

82.1¢ Salaries and Benefits



9.4¢ Supplies/Materials

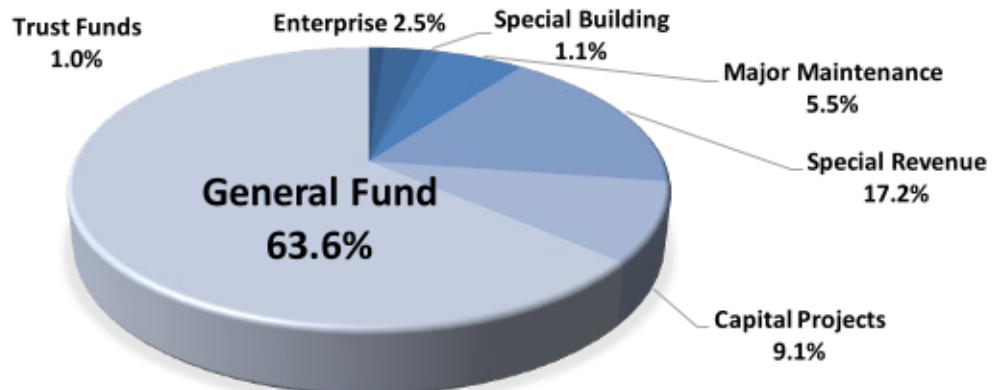
5.9¢ Purchases Services/Other

2.6¢ Transfers/Charter Schools

**SUMMARY AND EXPLANATION OF BUDGETS**

The FY 2022-23 budget is comprised of five (5) 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 and Trust Funds.

<b>GENERAL FUND</b>	63.6% of total	<b>\$224,131,571</b>
<i>The General Fund is used for the general operations of the District including instruction, instructional support services, administration, transportation, instructional material and equipment, computer technology, and routine maintenance. Over 83 percent of this fund is used to pay for salaries and benefits.</i>		
<b>SPECIAL REVENUE FUND</b>		
<b>FEDERAL GRANTS AND RESTRICTED FUNDS</b>	16.6% of total	<b>\$58,586,211</b>
<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>		
<b>STUDENT ACTIVITY FUND</b>	0.5% of total	<b>\$1,600,000</b>
<i>Activity Funds are established in each of the District schools. Students sponsor projects to raise the money and prioritize how to spend these funds.</i>		
<b>EMPLOYEE WELLNESS FUND</b>	0.1% of total	<b>\$ 250,000</b>
<i>The Employee Wellness Fund is used to administer staff health and wellness programs.</i>		
<b>SCHOLARSHIP FUND</b>	0.01% of total	<b>\$ 45,000</b>
<i>Scholarship Funds are held in a custodial capacity and administered in accordance the terms of the scholarship.</i>		
<b>MAJOR MAINTENANCE FUND</b>	5.5% of total	<b>\$ 19,480,000</b>
<i>The Major Maintenance Fund is used to account for repair and remodel of major capital facilities. Projects are submitted to and approved by the Wyoming School Facilities Commission. Funding is based on formulas and appropriations.</i>		
<b>CAPITAL PROJECTS FUND</b>		
<b>CAPITAL CONSTRUCTION FUND</b>	9.1% of total	<b>\$32,045,633</b>
<i>The Capital Construction Fund is used to account for acquisition or construction of major capital facilities. This is primarily funded through the Legislature and the State Construction Department/School Facilities Division.</i>		
<b>SPECIAL BUILDING FUND</b>	1.1% of total	<b>\$ 3,990,630</b>
<i>The Special Building Fund is used to account for repair, remodel and construction of major capital facilities that are being funded by sources other than State entitlements such as Recreation Mill and other private sources.</i>		
<b>ENTERPRISE FUNDS</b>		
<i>Enterprise funds account for operations that are finance and operated in a manner similar to private business enterprises. The primary program funded as an enterprise fund is nutrition serves.</i>		
<b>NUTRITION SERVICES FUND</b>	2.4% of total	<b>\$8,574,548</b>
<b>PRESCHOOL FUND</b>	0.1% of total	<b>\$324,720</b>
<b>TRUST FUNDS</b>		
<i>Trust Funds are established to account for assets held by the School District in a trustee capacity. These monies are used for funding long-term liabilities for postemployment benefit programs.</i>		
<b>HEALTH INCENTIVE TRUST FUND</b>	0.4% of total	<b>\$1,480,000</b>
<b>EMPLOYEE RETENTION TRUST FUND</b>	0.6% of total	<b>\$1,950,000</b>
<b>TOTAL</b>		<b>\$352,458,312</b>



## FY 2022-23 Budget Summary By Function

	General Fund	Special Revenue Funds (Combined)	Major Maintenance Fund	Capital Construction Fund	Special Building Fund	Enterprise Funds (Combined)	Trust Funds (Combined)	Total
<b>Beginning Balance</b>	40,277,379	(1,048,955)	16,560,710	(82,076)	18,414,800	5,873,089	14,974,043	94,968,990
Excess Tax Restriction	5,816,760	-	-	-	-	-	-	5,816,760
Prior Year Encumbrances	5,536,858	-	-	-	-	-	-	5,536,858
	<b>\$ 51,630,997</b>	<b>\$ (1,048,955)</b>	<b>\$ 16,560,710</b>	<b>\$ (82,076)</b>	<b>\$ 18,414,800</b>	<b>\$ 5,873,089</b>	<b>\$ 14,974,043</b>	<b>\$ 106,322,608</b>
<b>Revenue</b>								
81xxx - Local Revenue	58,060,098	3,661,500	35,000	-	127,550	2,074,720	40,000	63,998,868
82xxx - County Revenue	15,598,945	-	-	31,323,769	-	-	-	46,922,714
83xxx - State Revenue	131,001,886	200,000	10,380,000	703,940	-	-	-	142,285,826
84xxx - Federal Revenue	705,000	60,331,121	-	-	-	4,500,000	-	65,536,121
85xxx - Other/Transfers	5,000	-	-	100,000	4,845,805	-	3,000,000	7,950,805
<b>Total Revenue</b>	<b>\$ 205,370,929</b>	<b>\$ 64,192,621</b>	<b>\$ 10,415,000</b>	<b>\$ 32,127,709</b>	<b>\$ 4,973,355</b>	<b>\$ 6,574,720</b>	<b>\$ 3,040,000</b>	<b>\$ 326,694,334</b>
<b>Total Funds Available</b>	<b>\$ 257,001,926</b>	<b>\$ 63,143,665</b>	<b>\$ 26,975,710</b>	<b>\$ 32,045,633</b>	<b>\$ 23,388,155</b>	<b>\$ 12,447,809</b>	<b>\$ 18,014,043</b>	<b>\$ 433,016,942</b>
<b>Expenditure</b>								
1xxx - Instruction	127,663,853	38,955,395	-	-	30,000	324,720	2,250,000	169,223,968
2xxx - Instructional Support	24,230,131	9,217,420	-	-	5,000	-	350,000	33,802,551
3xxx - General Support	70,699,756	9,061,722	19,480,000	31,785	25,000	-	830,000	100,128,263
4xxx - Non-instructional	-	45,000	-	703,940	-	8,574,548	-	9,323,488
5xxx - Capital Outlay	-	721,160	-	-	3,830,630	-	-	4,551,790
6xxx - Other/Transfers	1,537,830	2,480,514	-	31,309,908	100,000	-	-	35,428,252
<b>Total Expenditure</b>	<b>\$ 224,131,570</b>	<b>\$ 60,481,211</b>	<b>\$ 19,480,000</b>	<b>\$ 32,045,633</b>	<b>\$ 3,990,630</b>	<b>\$ 8,899,268</b>	<b>\$ 3,430,000</b>	<b>\$ 352,458,311</b>
<b>Ending Balance</b>	<b>\$ 32,870,356</b>	<b>\$ 2,662,454</b>	<b>\$ 7,495,710</b>	<b>\$ -</b>	<b>\$ 19,397,525</b>	<b>\$ 3,548,541</b>	<b>\$ 14,584,043</b>	<b>\$ 80,558,630</b>



## GENERAL FUND BUDGET SUMMARY

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
REVENUE	\$ 217,316,806	\$ 216,459,353	\$ 226,959,864	\$ 205,370,929
EXPENSES	213,022,635	219,038,960	208,414,003	218,594,713
PRIOR YEAR OBLIGATIONS	3,399,406	5,963,682	5,963,682	5,536,858
<b>RESULTS FROM OPERATIONS</b>	<b>\$ 894,765</b>	<b>\$ (8,543,289)</b>	<b>\$ 12,582,179</b>	<b>\$ (18,760,642)</b>
FUNDS AVAILABLE FROM PRIOR YEAR (July 1)	\$ 34,754,647	\$ 33,192,824	\$ 33,085,136	\$ 46,094,139
OFFSETS RELEASED				
Outstanding PO's	3,399,406	5,963,682	5,963,682	5,536,858
OFFSETS ADDED				
Outstanding PO's	(5,963,682)	-	(5,536,858)	-
<b>FUND BALANCE</b>	<b>\$ 33,085,136</b>	<b>\$ 30,613,218</b>	<b>\$ 46,094,139</b>	<b>\$ 32,870,356</b>
<i>Less Tax Excess Restriction<sup>1</sup></i>	-	-	(5,816,760)	-
<b>ESTIMATED FUND RESERVE</b>	<b>\$ 33,085,136</b>	<b>\$ 30,613,218</b>	<b>\$ 40,277,379</b>	<b>\$ 32,870,356</b>

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

## AUTHORIZED MILL LEVIES

SCHOOL DISTRICT LEVIES	FY 2020-21	FY 2021-22	FY 2022-23
REQUIRED LOCAL EFFORT 25 - MILLS	25.000	25.000	25.000
BOND AND INTEREST LEVIES	-	-	-
RECREATION MILL	1.000	1.000	1.000
COUNTY 6 - MILLS <sup>1</sup>	6.000	6.000	6.000
<b>TOTAL SCHOOL DISTRICT LEVIES</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>
<b>STATEWIDE SCHOOL FOUNDATION LEVY</b>	<b>12.000</b>	<b>12.000</b>	<b>12.000</b>
LARAMIE COUNTY ASSESSED VALUATION	\$ 2,223,593,159	\$ 1,930,631,036	\$ 2,480,513,587
LCSD1 ASSESSED VALUATION	\$ 1,740,549,942	\$ 1,653,817,130	\$ 1,972,743,418
BOND CAPACITY (10%)	\$174,054,994	\$165,381,713	\$ 197,274,342

<b>BOND CAPACITY AVAILABLE<sup>2</sup></b>	<b>\$ 197,274,342</b>
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<sup>1</sup>Pursuant to Article XV, Section 17 of the Wyoming Constitution, the County Commissioners in each county are required to levy a tax of six (6) mills for public schools.

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

## GENERAL FUND REVENUE

	FY 2020-21 ACTUAL	FY 2021-22		FY 2022-23 BUDGET
		BUDGET	ESTIMATE	
<b>LOCAL REVENUE</b>	<b>\$ 51,184,332</b>	<b>\$ 49,655,110</b>	<b>\$ 54,925,594</b>	<b>\$ 58,060,098</b>
Includes:				
Special District Tax-25 mills				
Motor Vehicle Taxes				
Car Company Taxes				
Interest & Dividends on Investments				
Admissions				
Other Pupil Activity Income				
School Rentals				
Refund Prior Year's Expenditures				
Miscellaneous				
<b>COUNTY REVENUE</b>	<b>\$ 14,986,037</b>	<b>\$ 13,531,679</b>	<b>\$ 15,166,155</b>	<b>\$ 15,598,945</b>
Includes:				
6-mill County Equalization Tax				
Motor Vehicle Taxes				
Car Company Taxes				
Fines & Forfeitures				
<b>STATE REVENUE</b>	<b>\$ 149,745,728</b>	<b>\$ 152,507,564</b>	<b>\$ 155,717,732</b>	<b>\$ 131,001,886</b>
Includes:				
Foundation Program, Leg. Approp., Joint Service, Taylor Grazing, Tax Short Fall				
<b>FEDERAL</b>	<b>\$ 1,299,959</b>	<b>\$ 705,000</b>	<b>\$ 1,049,694</b>	<b>\$ 705,000</b>
Includes:				
Impact Aid R.O.T.C.				
<b>OTHER SOURCES</b>	<b>\$ 100,750</b>	<b>\$ 60,000</b>	<b>\$ 100,688</b>	<b>\$ 5,000</b>
Includes:				
Sale of Assets, Fund Transfers, Proceeds From Insurance Claims				
<b>TOTAL</b>	<b>\$ 217,316,806</b>	<b>\$ 216,459,353</b>	<b>\$ 226,959,863</b>	<b>\$ 205,370,929</b>

## GENERAL FUND BUDGET SUMMARY

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	\$ 34,754,647	\$ 33,192,824	\$ 33,085,136	\$ 46,094,139
CARRYOVER ENCUMBRANCE	3,399,406	5,963,682	5,963,682	5,536,858
<b>REVENUE</b>				
81xxx - Local Revenue	\$ 51,184,332	\$ 49,655,110	\$ 54,925,594	\$ 58,060,098
82xxx - County Revenue	14,986,037	13,531,679	15,166,155	15,598,945
83xxx - State Revenue	149,745,728	152,507,564	155,717,732	131,001,886
84xxx - Federal Revenue	1,299,959	705,000	1,049,694	705,000
85xxx - Other Revenue/Transfers	100,750	60,000	100,688	5,000
<b>TOTAL REVENUE</b>	<b>\$ 217,316,806</b>	<b>\$ 216,459,353</b>	<b>\$ 226,959,863</b>	<b>\$ 205,370,929</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	\$ 127,923,869	\$ 126,146,345	\$ 123,489,539	\$ 127,663,853
2xxx - Instructional Support	22,643,724	24,585,912	21,821,559	24,230,131
3xxx - General Support	61,497,201	69,231,815	64,063,027	70,699,756
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	4,357,247	5,038,571	5,003,559	1,537,830
<b>TOTAL EXPENDITURE</b>	<b>\$ 216,422,041</b>	<b>\$ 225,002,643</b>	<b>\$ 214,377,685</b>	<b>\$ 224,131,570</b>
<b>ENCUMBRANCE</b>	5,963,682	-	5,536,858	-
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 33,085,136</b>	<b>\$ 30,613,216</b>	<b>\$ 46,094,139</b>	<b>\$ 32,870,356</b>

## **DEFINITIONS FOR EXPENDITURE PAGE**

### **SALARIES & BENEFITS**

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

### **SCHOOL BUDGETS**

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

### **CHARTER SCHOOLS**

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

### **SPECIAL SERVICES**

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

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

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

### **TECHNOLOGY SERVICES**

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

### **INSTRUCTIONAL MATERIAL**

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

### **CENTRAL ADMINISTRATION**

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

### **TRANSPORTATION**

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

### **FACILITIES**

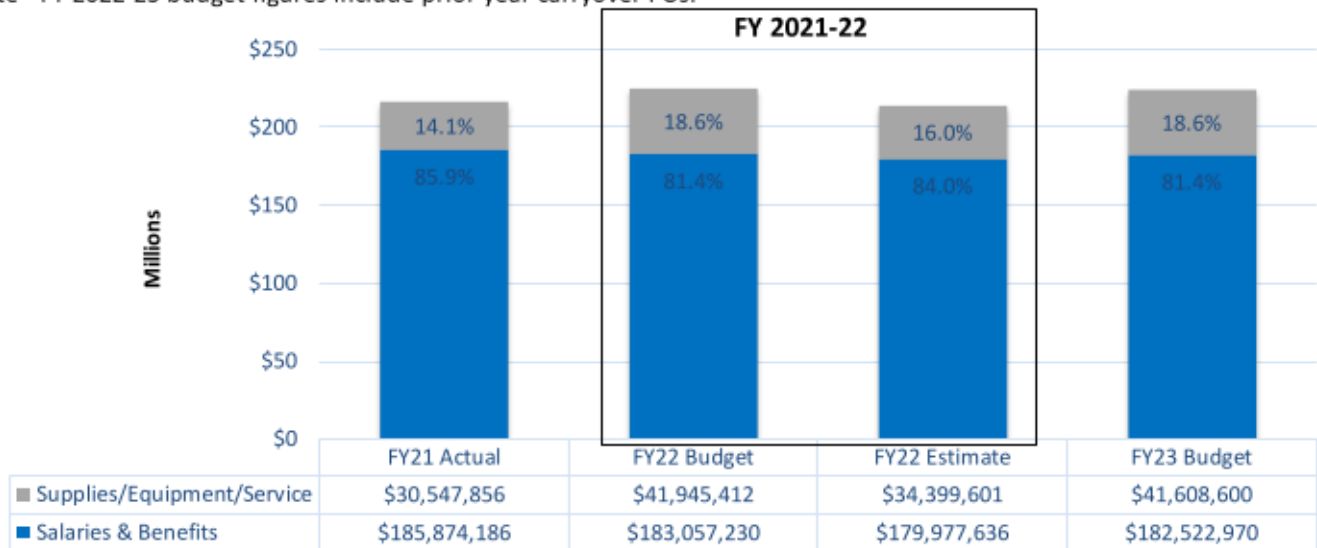
Includes the operation of the maintenance department, custodial department for all schools, utilities for all buildings, planning services, risk management, and property and liability insurance.

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

### GENERAL FUND EXPENDITURES

EXPENDITURES	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET <sup>1</sup>
<b>Salaries &amp; Benefits</b>	<b>\$ 185,874,186</b>	<b>\$ 183,057,230</b>	<b>\$ 179,977,636</b>	<b>\$ 182,522,970</b>
<b>Supplies/Equipment/Service</b>				
School Budgets	3,202,899	4,796,857	3,523,498	4,834,306
Charter Schools	4,036,306	4,210,190	3,830,703	4,207,600
Special Services	1,128,230	1,068,237	1,232,957	1,183,913
Curriculum/Inst Staff Services	948,858	1,669,505	742,541	1,729,444
Technology Services	3,067,045	3,611,177	3,803,174	3,532,673
Instructional Material	1,713,556	2,156,684	1,687,985	1,565,311
Central Administration	5,241,614	9,100,203	6,213,821	9,467,184
Transportation	2,602,227	3,455,186	2,860,873	3,683,411
Facilities	8,263,909	11,095,030	10,101,225	10,725,808
School Board	343,212	782,342	402,824	678,951
<b>Total Supplies/Equip/Service</b>	<b>\$ 30,547,856</b>	<b>\$ 41,945,412</b>	<b>\$ 34,399,601</b>	<b>\$ 41,608,600</b>
<b>TOTAL EXPENSE BUDGET</b>	<b>\$ 216,422,041</b>	<b>\$ 225,002,642</b>	<b>\$ 214,377,237</b>	<b>\$ 224,131,571</b>

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



## GENERAL FUND

### SCHOOL AND DEPARTMENT EXPENDITURES

	FY 2020-21 ACTUAL	FY 2021-22		FY 2022-23 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
		BUDGET	ESTIMATE			
High Schools	\$ 1,626,566	\$ 2,084,429	\$ 1,680,200	\$ 2,049,871	\$ 55,988	\$ 2,105,859
Junior High Schools	454,047	699,789	521,833	686,122	37,845	723,967
Elementary Schools	1,107,058	1,986,680	1,308,444	1,917,526	60,994	1,978,520
Virtual School	15,227	25,960	13,021	25,960	-	25,960
Charter Schools	4,036,306	4,210,190	3,830,703	4,200,000	7,600	4,207,600
<b>Total</b>	<b>\$ 7,239,204</b>	<b>\$ 9,007,048</b>	<b>\$ 7,354,202</b>	<b>\$ 8,879,479</b>	<b>\$ 162,427</b>	<b>\$ 9,041,906</b>
Departments <sup>1</sup>	\$ 23,308,651	\$ 32,943,286	\$ 27,045,847	\$ 27,192,263	\$ 5,374,431	\$ 32,566,695
<b>Total Schools/Departments</b>	<b>30,547,856</b>	<b>41,950,334</b>	<b>34,400,049</b>	<b>36,071,742</b>	<b>5,536,858</b>	<b>41,608,600</b>
Salaries	\$ 120,055,041	\$ 118,270,000	\$ 114,970,043	\$ 118,058,970	\$ -	\$ 118,058,970
Benefits	65,819,144	64,782,308	65,007,593	64,464,000	-	64,464,000
<b>Total</b>	<b>185,874,186</b>	<b>183,052,308</b>	<b>179,977,636</b>	<b>182,522,970</b>	<b>-</b>	<b>182,522,970</b>
Total Expenses <sup>2</sup>	\$ 216,422,041	\$ 225,002,642	\$ 214,377,685	\$ 218,594,712	\$ 5,536,858	\$ 224,131,570
Cash Reserve	\$ 33,085,136	\$ 30,613,218	\$ 46,094,139	\$ 32,870,356		\$ 32,870,356
<b>Grand Total</b>	<b>\$ 249,507,178</b>	<b>\$ 255,615,860</b>	<b>\$ 260,471,824</b>	<b>\$ 251,465,068</b>	<b>\$ 5,536,858</b>	<b>\$ 257,001,926</b>

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

## GENERAL FUND SALARIES & FRINGE BENEFITS

**FY 2022-23  
BUDGET**

<b>SALARIES:</b>	
Certified	\$ 86,396,936
Professional	2,312,312
Classified	25,268,242
Substitutes/Temporary	4,081,479
<b>Total Salaries</b>	<b>\$ 118,058,970</b>

<b>FRINGE BENEFITS:</b>	
Social Security/Retirement	\$ 26,290,554
Insurance:	
Health, Life, LTD	33,766,200
Workers' Compensation	506,012
Unemployment	22,495
Other Fringe Benefits/Retention	3,878,739
<b>Total Fringe Benefits</b>	<b>\$ 64,464,000</b>

<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 182,522,970</b>
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SCHOOLS	FY 2021-22 BUDGET	FY 2022-23 BUDGET	DIFFERENCE
Central High School	\$ 586,629	\$ 588,048	\$ 1,419
East High School	673,158	755,149	81,991
Triumph High School	141,700	119,550	(22,150)
South High School	573,214	587,124	13,910
<b>TOTAL HIGH SCHOOL</b>	<b>\$ 1,974,701</b>	<b>\$ 2,049,871</b>	<b>\$ 75,170</b>
Carey Junior High School	260,336	264,498	4,162
Johnson Junior High School	207,558	206,175	(1,383)
McCormick Junior High School	205,028	215,449	10,421
<b>TOTAL JUNIOR HIGH</b>	<b>\$ 672,922</b>	<b>\$ 686,122</b>	<b>\$ 13,200</b>
Afflerbach Elementary	101,465	103,865	2,400
Alta Vista Elementary	66,633	64,727	(1,906)
Anderson Elementary	73,297	77,617	4,320
Arp Elementary	80,453	81,173	720
Baggs Elementary	82,653	80,528	(2,125)
Bain Elementary	62,583	63,533	950
Buffalo Ridge Elementary	45,400	44,942	(458)
Clawson Elementary	2,511	2,511	-
Cole Elementary	41,373	45,453	4,080
Davis Elementary	91,113	92,553	1,440
Deming/Miller Elementary	56,849	52,017	(4,832)
Dildine Elementary	76,205	76,685	480
Fairview/Lebhart Elementary	55,807	56,047	240
Freedom Elementary	98,893	96,213	(2,680)
Gilchrist Elementary	26,852	27,782	930
Goins Elementary	84,363	79,323	(5,040)
Hebard Elementary	26,453	24,773	(1,680)
Henderson Elementary	68,300	69,500	1,200
Hobbs Elementary	86,233	86,494	261
Jessup Elementary	71,235	67,992	(3,243)
Meadowlark Elementary	136,481	138,623	2,142
Pioneer Park Elementary	91,069	94,880	3,811
Prairie Wind Elementary	113,828	122,722	8,894
Rossman Elementary	77,433	75,056	(2,377)
Saddle Ridge Elementary	90,820	95,380	4,560
Sunrise Elementary	87,473	87,953	480
Willadsen Elementary	8,743	9,184	441
<b>TOTAL ELEMENTARY</b>	<b>\$ 1,904,518</b>	<b>\$ 1,917,526</b>	<b>\$ 13,008</b>
Cheyenne Virtual School	25,960	25,960	-
<b>TOTAL VIRTUAL SCHOOL</b>	<b>\$ 25,960</b>	<b>\$ 25,960</b>	<b>\$ -</b>
PODER Academy Charter	2,000,000	2,000,000	-
PODER Academy Secondary Charter	2,200,000	2,200,000	-
<b>TOTAL CHARTER SCHOOLS</b>	<b>\$ 4,200,000</b>	<b>\$ 4,200,000</b>	<b>\$ -</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 8,778,101</b>	<b>\$ 8,879,479</b>	<b>\$ 101,378</b>

DEPARTMENTS	FY 2021-22	FY 2022-23	DIFFERENCE
	BUDGET	BUDGET	
Board of Education	\$ 505,952	\$ 505,952	\$ -
<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 505,952</b>	<b>\$ 505,952</b>	<b>\$ -</b>
Department of Superintendent	35,772	435,772	400,000
Department of Community Relations	67,102	67,102	-
Department of General Legal Counsel	-	10,000	10,000
Department of Instruction	204,110	204,110	-
Secondary Education	673,369	673,369	-
Department of Finance	143,390	153,390	10,000
Department of Business Services	901,717	1,168,967	267,250
Warehouse	46,190	46,190	-
Mailroom and Graphics	195,748	327,798	132,050
Graphics	132,050	-	(132,050)
Offset Budgets	(399,823)	(391,256)	8,567
Department of Athletics/Activities	175,530	175,530	-
Business Services/Admin	17,250	-	(17,250)
Department of Support Operations	4,156,250	2,917,184	(1,239,066)
Staff Services	49,188	49,188	-
Wellness Program	2,822	2,822	-
Department of Human Resources	257,221	257,221	-
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 6,657,886</b>	<b>\$ 6,097,387</b>	<b>\$ (560,499)</b>
CTE Agricultural Farm	18,283	18,283	-
Art Instruction	30,826	30,826	-
World Language Instruction	9,664	9,664	-
Language Arts Instruction	30,144	30,144	-
P.E./Health Instruction	25,833	25,833	-
Math Instruction	11,305	11,305	-
Music Instruction	94,840	94,840	-
Science Instruction	27,826	27,826	-
Social Studies Instruction	10,581	10,581	-
Gifted/Talented	48,232	48,232	-
International Baccalaureate	117,751	117,751	-
At-Risk	35,625	35,625	-
Director Instruction-Curriculum	149,939	149,939	-
Professional Learning Community	365,384	365,384	-
Assessments Facilitator	213,750	213,750	-
District Library Services	47,975	47,975	-
Storey Gym	2,207	5,207	3,000
Staff Development	200,000	200,000	-
Career and Technical Education	116,622	144,109	27,487
Vocational Coordinator	27,487	-	(27,487)
<b>TOTAL CURRICULUM / INSTRUCTION</b>	<b>\$ 1,584,274</b>	<b>\$ 1,587,274</b>	<b>\$ 3,000</b>

DEPARTMENTS	FY 2021-22 BUDGET	FY 2022-23 BUDGET	DIFFERENCE
Technology Projects	627,536	-	(627,536)
Department of Technology	245,931	873,467	627,536
Technology Integration	69,805	69,805	-
Information Systems	764,973	764,973	-
Multimedia Services	146,654	146,654	-
Field Services	1,493,700	1,493,700	-
<b>TOTAL TECHNOLOGY</b>	<b>\$ 3,348,599</b>	<b>\$ 3,348,599</b>	<b>\$ -</b>
Special Education	737,494	887,494	150,000
Special Services	212,308	212,308	-
Nursing Services	36,132	36,132	-
<b>TOTAL SPECIAL SERVICES</b>	<b>\$ 985,934</b>	<b>\$ 1,135,934</b>	<b>\$ 150,000</b>
Curriculum Adoption	990,000	1,023,000	33,000
<b>TOTAL INSTRUCTIONAL MATERIAL</b>	<b>\$ 990,000</b>	<b>\$ 1,023,000</b>	<b>\$ 33,000</b>
Transportation Services	1,207,084	1,207,084	-
Transportation Shop	1,710,402	1,910,402	200,000
<b>TOTAL TRANSPORTATION</b>	<b>\$ 2,917,486</b>	<b>\$ 3,117,486</b>	<b>\$ 200,000</b>
Department of Planning and Construction	662,346	362,346	(300,000)
Utilities	6,356,486	6,356,486	-
Risk Mgmt	1,209,597	1,609,597	400,000
Crisis Management	46,800	46,800	-
Custodial Services	377,033	377,033	-
Facility Monitoring, Safety and Security	173,000	173,000	-
Maintenance Administration	1,251,369	1,451,369	200,000
Energy	141,788	-	(141,788)
<b>TOTAL FACILITIES</b>	<b>\$ 10,218,419</b>	<b>\$ 10,376,631</b>	<b>\$ 158,212</b>
<b>DEPARTMENT TOTAL</b>	<b>\$ 27,208,550</b>	<b>\$ 27,192,263</b>	<b>\$ (16,287)</b>
<b>GRAND TOTAL SCHOOLS &amp; DEPARTMENTS</b>	<b>\$ 35,986,651</b>	<b>\$ 36,071,742</b>	<b>\$ 85,091</b>

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## FEDERAL GRANTS AND RESTRICTED FUNDS

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ (2,200,019)</b>	<b>\$ (821,558)</b>	<b>\$ (1,005,208)</b>	<b>\$ (3,894,910)</b>
ACCOUNTS REC. ACCRUED SALARIES	1,591,510	2,000,000	1,591,510	3,894,910
NOTE FROM GENERAL FUND	2,250,000	4,500,000	4,500,000	4,500,000
ADJUSTED BALANCE	1,641,491	5,678,442	5,086,302	4,500,000
<b>REVENUE</b>				
81xxx - Local Revenue	\$ 2,075,827	\$ 1,577,000	\$ 2,144,516	\$ 1,950,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	212,000	212,000	172,000	200,000
84xxx - Federal Revenue	29,923,427	43,048,751	32,267,511	60,331,121
85xxx - Other Revenue/Transfers	(7,108)	-	(631,258)	-
<b>TOTAL REVENUE</b>	<b>\$ 32,204,147</b>	<b>\$ 44,837,751</b>	<b>\$ 33,952,770</b>	<b>\$ 62,481,121</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	\$ 21,577,140	\$ 28,123,462	\$ 21,670,864	\$ 37,355,395
2xxx - Instructional Support	4,489,506	7,637,112	6,860,631	9,217,420
3xxx - General Support	2,889,690	6,204,274	6,107,532	8,811,722
4xxx - Non-instructional Support	64,242	95,033	62,302	-
5xxx - Capital Outlay	-	-	46,256	721,160
6xxx - Other/Transfers	1,988,759	2,176,317	2,094,886	2,480,514
<b>TOTAL EXPENDITURE</b>	<b>\$ 31,009,336</b>	<b>\$ 44,236,198</b>	<b>\$ 36,842,471</b>	<b>\$ 58,586,211</b>
LESS ACCRUED SALARIES	\$ (1,591,510)	\$ (2,000,000)	\$ (1,591,510)	\$ (3,894,910)
LESS NOTE FROM GENERAL FUND	(2,250,000)	(4,500,000)	(4,500,000)	(4,500,000)
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ (1,005,208)</b>	<b>\$ (220,005)</b>	<b>\$ (3,894,910)</b>	<b>\$ -</b>

## Summary of Programs Included in the Federal Consolidated Grant

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

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

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

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

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

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

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

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

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

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

**SPECIAL REVENUE FUNDS****STATEMENT OF GRANT SOURCES  
For Fiscal Year 2022-23 with Comparative Data**

	<b>FY 2020-21 GRANT AWARDS</b>	<b>FY 2021-22 GRANT AWARDS</b>	<b>FY 2022-23 GRANT AWARDS</b>
<b>Local Sources</b>			
CCHR Triumph Grant	20,000	20,000	20,000
Cheyenne Schools Foundation, Other Misc.	250,000	150,000	150,000
Cheyenne Community Recreation District Mill Levy	1,600,000	1,400,000	1,800,000
Triumph Early Learning Center	4,000	4,000	4,000
UW College Access Challenge Grant Program	3,000	3,000	3,000
<b>Total Local Sources</b>	<b>\$ 1,877,000</b>	<b>\$ 1,577,000</b>	<b>\$ 1,977,000</b>
<b>State Sources</b>			
National Board Certified Teacher Incentive	212,000	212,000	200,000
<b>Total State Sources</b>	<b>\$ 212,000</b>	<b>\$ 212,000</b>	<b>\$ 200,000</b>
<b>Federal Sources</b>			
McKinney-Vento Homeless Assistance	34,589	73,426	31,635
CTE Federal Perkins Grant	348,053	472,820	338,648
Title I-A	5,557,527	5,498,724	5,443,233
Title I-D Neglected and Delinquent	56,240	21,740	74,729
Title I 1003(a) School Improvement	638,494	638,493	573,471
Title II-A Teacher Quality	1,487,632	1,495,778	1,396,788
Title III English Language Acquisition	47,035	34,035	51,999
Title IV-A Student Support and Academic Enrichment	866,742	873,942	924,609
Title VI-B (IDEA) Section 611	4,370,028	4,522,625	4,500,000
Title VI-B (IDEA) Section 619 Preschool	24,618	24,618	24,619
<b>Total Federal Sources</b>	<b>\$ 13,430,958</b>	<b>\$ 13,656,201</b>	<b>\$ 13,359,730</b>
<b>Emergency Aid/Federal Recovery Funds</b>			
CRF Coronavirus Relief, and Economic Security (CARES) Act	12,144,322	-	-
CARES ESSER I	4,598,172	-	-
CRSSA ESSER II	-	19,095,955	-
ARPA ESSER III	-	42,886,803	-
Governor's Emergency Education Relief Fund (GEER I)	83,897	-	-
Governor's Emergency Education Relief Fund (GEER II)	-	449,678	-
Title VI-B (IDEA) Section 611 ARP	-	1,054,941	-
Title VI-B (IDEA) Section 619 Preschool ARP	-	87,269	-
McKinney-Vento Homeless Assistance ARP	-	335,869	-
<b>Total Emergency Aid/Federal Recovery Sources</b>	<b>\$ 16,826,391</b>	<b>\$ 63,910,515</b>	<b>\$ -</b>
<b>TOTAL ESTIMATED GRANTS</b>	<b>\$ 32,346,349</b>	<b>\$ 79,355,716</b>	<b>\$ 15,536,730</b>

Note: Fiscal year 2022-23 grant awards are based on Notice of Grant Awards or pre-award notifications as of the publication of the FY 2022-23 budget. The budget will be adjusted throughout 2022-23 as grant awards are received.

## STUDENT ACTIVITY FUNDS

	FY 2020-21 ACTUAL	FY 2021-22		FY 2022-23 BUDGET
		BUDGET	ESTIMATE	
<b>FUND BALANCE 7/1</b>	<b>\$ 1,152,124</b>	<b>\$ 1,257,713</b>	<b>\$ 1,257,429</b>	<b>\$ 1,448,068</b>
<b>REVENUE</b>				
81xxx - Local Revenue	976,623	1,500,000	1,643,905	1,700,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 976,623</b>	<b>\$ 1,500,000</b>	<b>\$ 1,643,905</b>	<b>\$ 1,700,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	871,318	1,750,000	1,453,266	1,600,000
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 871,318</b>	<b>\$ 1,750,000</b>	<b>\$ 1,453,266</b>	<b>\$ 1,600,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 1,257,429</b>	<b>\$ 1,007,713</b>	<b>\$ 1,448,068</b>	<b>\$ 1,548,068</b>

## EMPLOYEE WELLNESS FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	\$ 475,839	\$ 245,729	\$ 245,729	\$ 409,593
<b>REVENUE</b>				
81xxx - Local Revenue	946	401,000	400,346	1,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 946</b>	<b>\$ 401,000</b>	<b>\$ 400,346</b>	<b>\$ 1,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	-
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	231,057	320,000	236,482	250,000
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 231,057</b>	<b>\$ 320,000</b>	<b>\$ 236,482</b>	<b>\$ 250,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 245,729</b>	<b>\$ 326,729</b>	<b>\$ 409,593</b>	<b>\$ 160,593</b>



## SCHOLARSHIP FUNDS

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 428,737</b>	<b>\$ 998,338</b>	<b>\$ 998,338</b>	<b>\$ 988,294</b>
<b>REVENUE</b>				
81xxx - Local Revenue	577,121	11,000	26,881	10,500
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	1,070	-	1,025	-
<b>TOTAL REVENUE</b>	<b>\$ 578,191</b>	<b>\$ 11,000</b>	<b>\$ 27,906</b>	<b>\$ 10,500</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	-
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	-	-	-	-
4xxx - Non-instructional Support	8,591	42,000	37,950	45,000
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 8,591</b>	<b>\$ 42,000</b>	<b>\$ 37,950</b>	<b>\$ 45,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 998,338</b>	<b>\$ 967,338</b>	<b>\$ 988,294</b>	<b>\$ 953,794</b>

## MAJOR MAINTENANCE FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 7,580,151</b>	<b>\$ 13,189,398</b>	<b>\$ 13,189,398</b>	<b>\$ 16,560,710</b>
<b>REVENUE</b>				
81xxx - Local Revenue	8,166	10,000	32,291	35,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	9,772,139	8,940,387	9,697,348	10,380,000
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 9,780,305</b>	<b>\$ 8,950,387</b>	<b>\$ 9,729,639</b>	<b>\$ 10,415,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	-
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	4,171,058	11,545,000	6,358,326	19,480,000
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 4,171,058</b>	<b>\$ 11,545,000</b>	<b>\$ 6,358,326</b>	<b>\$ 19,480,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 13,189,398</b>	<b>\$ 10,594,785</b>	<b>\$ 16,560,710</b>	<b>\$ 7,495,710</b>

## CAPITAL PROJECTS FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	\$ (106,615)	\$ (106,219)	\$ (106,219)	\$ (82,076)
<b>REVENUE</b>				
81xxx - Local Revenue	-	-	-	-
83xxx - State Revenue	13,118,017	30,282,139	3,691,604	31,323,769
83xxx - PODER/PASS	282,144	317,856	534,456	703,940
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	-	100,000	(380)	100,000
<b>TOTAL REVENUE</b>	<b>\$ 13,400,161</b>	<b>\$ 30,699,995</b>	<b>\$ 4,225,680</b>	<b>\$ 32,127,709</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	-
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	33,129	250,000	9,825	31,785
3xxx - PODER/PASS	282,144	317,856	534,456	703,940
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	13,084,492	29,490,272	3,657,257	31,309,908
<b>TOTAL EXPENDITURE</b>	<b>\$ 13,399,765</b>	<b>\$ 30,058,128</b>	<b>\$ 4,201,538</b>	<b>\$ 32,045,633</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ (106,219)</b>	<b>\$ 535,648</b>	<b>\$ (82,076)</b>	<b>\$ -</b>

Note - If additional contracts are made with the School Facilities Department, budget amendments will be made to the 2022-23 budget to appropriate necessary funding.

## SPECIAL BUILDING FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 25,412,057</b>	<b>\$ 24,012,078</b>	<b>\$ 24,012,077</b>	<b>\$ 18,414,800</b>
<b>REVENUE</b>				
81xxx - Local Revenue	127,766	146,590	124,787	127,550
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	98,313	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	5,988,244	7,904,864	7,087,596	4,845,805
<b>TOTAL REVENUE</b>	<b>\$ 6,214,323</b>	<b>\$ 8,051,454</b>	<b>\$ 7,212,383</b>	<b>\$ 4,973,355</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	\$ 233	\$ 125,000	\$ 92,821	\$ 30,000
2xxx - Instructional Support	1,999	5,000	945	5,000
3xxx - General Support	-	25,000	-	25,000
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	7,612,071	17,168,171	12,715,894	3,830,630
6xxx - Other/Transfers	-	1,200,000	-	100,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 7,614,303</b>	<b>\$ 18,523,171</b>	<b>\$ 12,809,660</b>	<b>\$ 3,990,630</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 24,012,077</b>	<b>\$ 13,540,361</b>	<b>\$ 18,414,800</b>	<b>\$ 19,397,525</b>

## NUTRITION SERVICE FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 3,803,819</b>	<b>\$ 4,842,282</b>	<b>\$ 4,404,657</b>	<b>\$ 5,873,089</b>
<b>REVENUE</b>				
81xxx - Local Revenue	351,004	175,000	187,895	1,750,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	8,177,106	7,570,000	9,098,452	4,500,000
85xxx - Other Revenue/Transfers	-	-	(22,871)	-
<b>TOTAL REVENUE</b>	<b>\$ 8,528,110</b>	<b>\$ 7,745,000</b>	<b>\$ 9,263,476</b>	<b>\$ 6,250,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	-
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	-	-	-	-
4xxx - Non-instructional Support	\$ 7,927,272	\$ 8,200,263	\$ 7,795,043	\$ 8,574,548
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 7,927,272</b>	<b>\$ 8,200,263</b>	<b>\$ 7,795,043</b>	<b>\$ 8,574,548</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 4,404,657</b>	<b>\$ 4,387,019</b>	<b>\$ 5,873,089</b>	<b>\$ 3,548,541</b>

*Not* 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.

### TUITION PRESCHOOL FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>				
81xxx - Local Revenue	-	-	-	324,720
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	-	-	-	-
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ -	\$ 324,720
<b>EXPENDITURE</b>				
1xxx - Instruction	-	-	-	324,720
2xxx - Instructional Support	-	-	-	-
3xxx - General Support	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	\$ -	\$ -	\$ -	\$ 324,720
<b>ESTIMATED ENDING BALANCE 6/30</b>	\$ -	\$ -	\$ -	\$ -

## HEALTH INCENTIVE TRUST FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 5,081,245</b>	<b>\$ 6,805,880</b>	<b>\$ 6,806,833</b>	<b>\$ 7,069,799</b>
<b>REVENUE</b>				
81xxx - Local Revenue	3,533	25,000	23,674	25,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	2,796,776	2,000,000	1,500,000	1,500,000
<b>TOTAL REVENUE</b>	<b>\$ 2,800,309</b>	<b>\$ 2,025,000</b>	<b>\$ 1,523,674</b>	<b>\$ 1,525,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	734,878	1,021,902	834,403	1,000,000
2xxx - Instructional Support	103,175	147,378	125,700	150,000
3xxx - General Support	236,670	330,720	300,605	330,000
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 1,074,722</b>	<b>\$ 1,500,000</b>	<b>\$ 1,260,708</b>	<b>\$ 1,480,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 6,806,833</b>	<b>\$ 7,330,880</b>	<b>\$ 7,069,799</b>	<b>\$ 7,114,799</b>

## EMPLOYEE RETENTION TRUST FUND

	FY 2020-21	FY 2021-22		FY 2022-23
	ACTUAL	BUDGET	ESTIMATE	BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$ 2,726,320</b>	<b>\$ 4,548,800</b>	<b>\$ 4,549,277</b>	<b>\$ 7,904,244</b>
<b>REVENUE</b>				
81xxx - Local Revenue	2,346	10,000	13,374	15,000
82xxx - County Revenue	-	-	-	-
83xxx - State Revenue	-	-	-	-
84xxx - Federal Revenue	-	-	-	-
85xxx - Other Revenue/Transfers	3,459,957	2,000,000	4,000,000	1,500,000
<b>TOTAL REVENUE</b>	<b>\$ 3,462,303</b>	<b>\$ 2,010,000</b>	<b>\$ 4,013,374</b>	<b>\$ 1,515,000</b>
<b>EXPENDITURE</b>				
1xxx - Instruction	\$ 1,114,205	\$ 450,000	\$ 236,986	\$ 1,250,000
2xxx - Instructional Support	173,850	125,000	100,338	200,000
3xxx - General Support	351,290	425,000	321,083	500,000
4xxx - Non-instructional Support	-	-	-	-
5xxx - Capital Outlay	-	-	-	-
6xxx - Other/Transfers	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>\$ 1,639,346</b>	<b>\$ 1,000,000</b>	<b>\$ 658,407</b>	<b>\$ 1,950,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$ 4,549,277</b>	<b>\$ 5,558,800</b>	<b>\$ 7,904,244</b>	<b>\$ 7,469,244</b>



### BUDGET RESOLUTION

WHEREAS, on the 18<sup>th</sup> day of July, the budget making authority prepared and submitted to the Board of Trustees of Laramie County School District Number One a budget for the fiscal year ending June 30, 2023.

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 10<sup>th</sup> day of July; and

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

NOW, THEREFORE, BE IT RESOLVED, that the following appropriations be made for the 2022-23 fiscal year ending June 30, 2023, and that the expenditures for each officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 18, 2022, this Board adopted a school budget for the 2022-23 fiscal year ending June 30, 2023, calling for the following appropriations: General Fund \$257,001,926; Special Revenue \$60,481,211; Major Maintenance \$19,480,000; Capital Projects \$32,045,633; Special Building \$3,990,630; Enterprise Funds \$8,899,268; Trust Funds \$3,430,000.

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 2022-23 fiscal year ending June 30, 2023 as shown opposite each fund: Amount to be raised – General Fund \$47,796,098 - to be raised by a 25-mill special District tax and Special Revenue Fund Recreation Board \$1,700,000, to be raised by a 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, 2023."

Passed, Approved and Adopted this 18<sup>th</sup> day of July, 2022.







## ***Informational Section***

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

## Personnel Resource Allocations

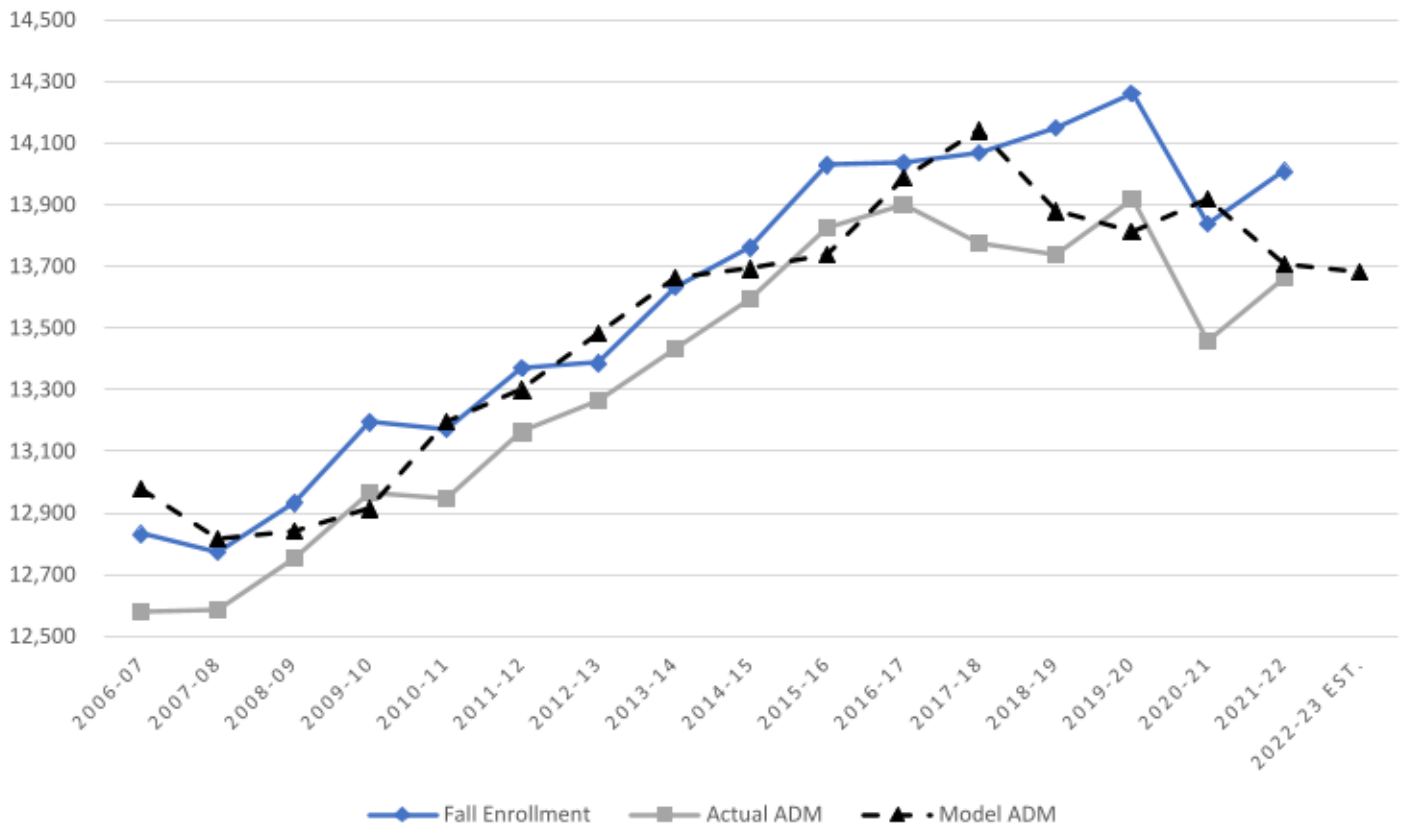
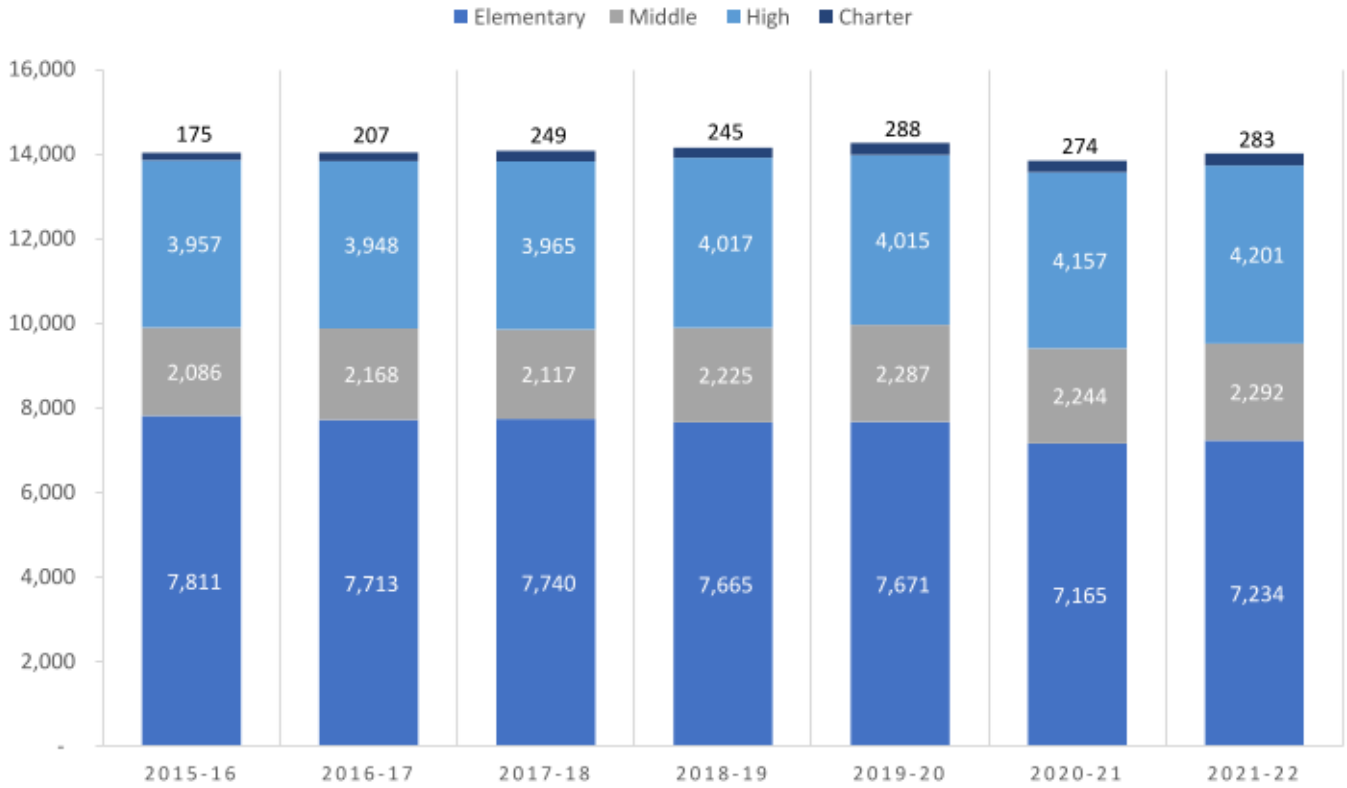
The salary and benefit costs associated with personnel resource allocations are included in each fund appropriation. The number of employees allocated to each school or department is presented in full-time equivalent units (FTE). A full-time equivalent accounts for part-time employees as a proportionate 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)	2018-19	2019-20	2020-21	2021-22	Change
Elementary Teacher	573.9	567.5	578.6	561.5	(17.1)
High School Teacher	286.5	292.1	298.7	305.7	7.0
Pre-Kindergarten Teacher	9.0	10.0	9.0	9.0	0.0
Jr Hi/Middle School Teacher	148.3	158.8	161.3	153.0	(8.3)
<b>Teachers Total</b>	<b>1,017.7</b>	<b>1,028.3</b>	<b>1,047.6</b>	<b>1,029.2</b>	<b>(18.4)</b>
Instructional Aides	287.1	316.3	320.9	315.9	(5.0)
<b>Instructional Staff Total</b>	<b>1,304.9</b>	<b>1,344.7</b>	<b>1,368.5</b>	<b>1,345.1</b>	<b>(23.4)</b>
Elementary Guidance Counselors	3.8	3.0	3.0	5.9	2.9
Secondary Guidance Counselors	21.8	21.8	24.5	25.6	1.1
<b>Counselors Total</b>	<b>25.6</b>	<b>24.8</b>	<b>27.5</b>	<b>31.5</b>	<b>4.0</b>
Aides, Library/Media	57.0	56.7	59.9	55.2	(4.7)
Coordinators and Supervisors	34.3	32.8	32.1	30.4	(1.8)
Student Support Staff -- Classified	35.9	34.0	35.5	28.4	(7.1)
Library Media Staff	8.0	8.0	8.0	8.0	0.0
Student Support Staff -- Professional	160.8	176.7	185.3	262.1	76.8
<b>Instructional Support Staff Total</b>	<b>321.6</b>	<b>333.0</b>	<b>348.3</b>	<b>384.1</b>	<b>35.8</b>
Operation and Maintenance	190.9	193.2	188.2	191.6	3.4
Mechanics	4.2	6.0	5.0	5.0	0.0
School Secretary/Clerical Support	90.8	92.9	97.5	93.7	(3.9)
Central Office Administrators	22.0	27.1	27.4	26.5	(0.9)
Other Staff	20.6	21.4	20.8	18.8	(2.0)
Central Office Clerical Staff	74.6	75.5	70.1	70.6	0.5
School Bus Drivers	84.5	82.8	74.2	64.7	(9.5)
Food Service Staff	48.8	50.5	51.4	50.4	(1.0)
School Building Administrators	51.6	52.1	51.1	51.4	0.3
<b>General Support Staff Total</b>	<b>587.9</b>	<b>601.5</b>	<b>585.7</b>	<b>572.6</b>	<b>(13.1)</b>
<b>Total Staff</b>	<b>2,240.0</b>	<b>2,304.0</b>	<b>2,329.9</b>	<b>2,333.2</b>	<b>3.3</b>

Source: WDE WISE-602 Staffing Report

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





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



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**2004 Chevrolet Avalanche 1500 Crew Cab**

4WD, 5.3 L V8, tinted win., step assist, Bose stereo, fiberglass cap, runs smooth, very clean interior, garaged, 142k miles  
Asking \$8,100  
307-632-8228

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**SOLD**

**2003 Chrysler 300**

111,688 miles. Cruise, power seats, leather int., sun roof. minor front end damage.  
\$2,300 OBO  
(307)421-6785

**Autos for Sale**



**2000 GMC Envoy**

203,500 miles, runs good, Second owner, the previous owner replaced the engine at 159,000 miles, 4.3 L V6, Newer Goelander tires  
Asking \$3,000 OBO  
(307) 477-0307

**Fifth Wheel, Travel Trailers, Campers**



**2019 Catalina Legacy**

28 ft. w/12' slide and 18' awning. Sleeps 6 w/2 bunk beds. Lots of storage. Used twice.  
\$25,000 obo.  
Call 630-6352

**Autos for Sale**



**2012 F150 XLT**

White with 18" FX4 wheels, 65,000 miles on new engine, 200,000 miles on body. New tires 6 months ago. Very well maintained personal vehicle.  
Asking \$16,500  
307-421-2182

**Autos for Sale**



**2005 Chevrolet Silverado 2500HD**

Work Utility Truck, V-8, 2 wheel drive with  
215,000 miles  
Asking \$6,500  
307-630-5238

**Autos for Sale**



**SOLD**

**2010 F-250 Super Duty Crew Cab**

49,000 miles, in excellent condition. \$25,000.  
Call 406-853-4277

**Autos for Sale**



**2015 Thor Freedom Elite 28H**

**NEW STUFF:** Satellite Dish/TV Complete, Tires, Awnings (2), Mattress, Kit Sink, Cargo Carrier, Bike Rack, Seat Covers & More.  
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WyomingNews.com

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**LEGALS**

**Legals**

STATE OF WYOMING }  
COUNTY OF LARAMIE }

**NOTICE OF FORECLOSURE SALE**

WHEREAS, default in the payment of the principal and interest has occurred under the terms of the Mortgage ("Mortgage") dated August 21, 2012, executed and delivered by Dominga C. Chavez ("Mortgagor") to Warren Federal Credit Union, now doing business as Blue Federal Credit Union ("Mortgagee"), and which Mortgage was recorded on September 11, 2012 at 11:23 AM in Book 2294 at Page 87 in the Office of the County Clerk in and for Laramie County, State of Wyoming, and Mortgagee engaged Koch Law P.C., 121 West Carlson Street, Suite 3, Cheyenne, Wyoming to conduct for it a foreclosure of said Mortgage.

WHEREAS, the Mortgage contains a power of sale which by reason of said default, the Mortgagee declares to have become operative, and no suit or proceeding has been instituted at law to recover the debt secured by the Mortgage, or any part thereof nor has any such suit or proceeding been instituted and the same discontinued; and

WHEREAS, written notice of intent of foreclosure the Mortgage by advertisement and sale has been served upon the recorded owner and the party in possession of the mortgaged premises at least ten (10) days prior to the commencement of this publication, and the amount due upon the Mortgage on the date of first publication of this notice of sale being the total sum of **\$6,913.70** which sum consist of the unpaid principal balance of \$4,272.52, interest accrued to the date of first publication of this no-

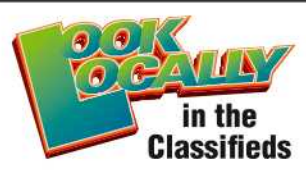
**Legals**

tice in the amount of \$125.10, late fees in the amount of \$120.00, and costs in the amount of \$896.08, plus attorney fees of \$1,500.00 plus accruing attorneys' fees and cost incurred after June 15, 2022, and accruing interest and late charges after the date of the first publication of this notice of sale.

WHEREAS, the property being foreclosed upon may be subject to other liens and encumbrances that will not be extinguished at the sale. Any prospective purchaser should research the status of title before submitting a bid;

NOW THEREFORE, Blue Federal Credit Union as Mortgagee, by and through Koch Law, P.C., will have the Mortgage foreclosed as provided by law by causing the mortgaged property to be sold at public venue by the Sheriff or Deputy Sheriff in and for Laramie County, Wyoming to the highest bidder for cash at the hour of 10:00 AM on Monday, July 25, 2022, in the lobby of the Laramie County Courthouse located at 309 West 20th Street, Cheyenne, Wyoming, for application on the above-described amounts secured by the Mortgage, said mortgaged property being described as follows, to-wit: Lot 7, Block 525 in the City of Cheyenne, Laramie County, Wyoming, with an address 814 West 9th Street, Cheyenne, Wyoming 82007, together with all improvements, easements, appurtenances, and fixtures now or hereafter a part of the property. Dated this 15th day of June 2022.

**Blue Federal Credit Union**  
By:  
Travis W. Koch #7-5418  
Kelly Shaw #7-5624



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in the Classifieds

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KOCH LAW, P.C.  
PO Box 2660  
Cheyenne, Wyoming 82003  
T: 307.426.5010  
F: 307.426.4927  
[www.kochlawpc.com](http://www.kochlawpc.com)  
Attorneys for the Plaintiff  
July 3, 10, 17, 2022  
NO. 249066



**SUBSCRIBE TODAY**

**LEGAL NOTICE**

AVI, PC on behalf of Warren Livestock, LLC and Lodgepole Ranch, LLC, has submitted applications for a Zone Change, Preliminary Development Plan and Subdivision Permit and Plat for The Reserve at Horse Creek to the Laramie County Planning and Development Office for the following location: Section 32, T.15N., R.67W., and a portion of the SW1/4 SW1/4 Section 33, T.15N., R.67W.; located at 6540 Horse Creek Road and 1961 US Hwy 85. The applications have been submitted for the purpose of seeking a zone change from A2 to AR, and to subdivide the two properties into 117 residential-use tracts. The Laramie County Planning Commission will hold a public hearing to discuss this application on August 11, 2022. The anticipated Laramie County Board of Commissioners public hearing of these applications is scheduled for September 6, 2022. Both meetings will be held at 3:30 PM at 310 W. 19th Street, Suite 310, Cheyenne, WY 82001. The Laramie County Planning Office will be accepting public comment through July 21, 2022. You may email your comments to [planning@laramiecountywy.gov](mailto:planning@laramiecountywy.gov). For information, contact the Laramie County Planning and Development Office at (307) 633-4303. July 10, 2022  
NO. 257934

**Legals**

**NOTICE AS TO PROPOSED 2022/2023 BUDGET DEIKE ESTATES SPECIAL IMPROVEMENT DISTRICT**

NOTICE IS HEREBY GIVEN that a proposed budget for the ensuing year of 2022/2023 has been submitted to the Board of Directors of the Deike Estates Special Improvement District, and that such proposed budget will be considered for adoption at a public hearing during a regular meeting of the Board of Directors of the District to be conducted virtually at 8:00 a.m., on Thursday, July 14, 2022, at the proposed 2022/2023 budget are on file in the administrative office of the District located at Community Resource Services of Colorado, LLC, 7995 East Prentice Avenue, Suite 103E, Greenwood Village, Colorado and are available for public inspection.

Any interested elector of the District may file or register any objections to the proposed 2022/2023 budget at any time prior to the final adoption of said budget by the governing body of the District.

Virtual Meeting Information:  
Join Zoom Meeting from your computer by clicking below:  
<https://zoom.us/j/96094428672?pwd=NnIcMnhac0NRYjIjDck9KcG9LcFhXdz09>  
Meeting ID: 960 9442 8672  
Passcode: 036743  
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BY ORDER OF THE BOARD OF DIRECTORS OF THE DEIKE ESTATES SPECIAL IMPROVEMENT DISTRICT /S/ COMMUNITY RESOURCE SERVICES  
July 10, 2022  
NO. 257682

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**Legals**

**NOTICE OF HEARING ON LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE BUDGET**

Notice is hereby given that a public hearing on the proposed budget for School District Number One for the fiscal year ending June 30, 2023, which is now being considered by the Board of Trustees of School District Number One, will be held in the Board Room at Storey Gym, Cheyenne, Wyoming, on the 18th day of July, 2022, at 6:00 p.m., at which time any and all persons interested may appear and be heard respecting such budget.

Board of Trustees of School District Number One  
Laramie County, Wyoming  
Attest: /s/ Rose Ann Million Rinne  
/s/ Rich Wiederspahn  
Chairman of Board of Trustees  
Clerk of School District  
July 18, 2022

A summary of such proposed budget is as follows:

General	\$257,001,926
Special Revenue	\$60,481,211
Major Maintenance	\$19,480,000
Capital Projects	\$32,045,633
Special Building	\$3,990,630
Enterprise Funds	\$8,899,268
Trust Funds	\$3,430,000

July 10, 2022  
NO. 257931

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**INVITATION TO SUBMIT PROPOSALS**

The Cheyenne/Laramie County Emergency Management Agency has released a Request for Proposals (RFP 22-S01) and invites experienced and qualified organizations to submit proposals to the Outdoor Warning Siren Maintenance Contract. The successful proposer will be granted a contract for services which begins January 1, 2023. Interested parties may contact Beth Harris to receive the RFP or visit the Laramie County website at <https://www.laramiecountywy.gov/>. Ms. Harris can be reached by email or at the following address. Proposals must be submitted to Beth Harris by September 1st, 2022 at 4pm.

Cheyenne/Laramie County  
Emergency Management Agency  
ATTN: Executive Assistant  
Beth Harris  
3962 Archer Parkway  
Cheyenne, Wyoming 82009  
(307) 633-4336  
[beth.harris@laramiecountywy.gov](mailto:beth.harris@laramiecountywy.gov)  
July 6, 10, 2022 and  
August 10, 14, 2022  
NO. 253788

**LEGAL NOTICE**

Steil Surveying Services, LLC, on behalf of Jimmy Winchester Jr, has submitted an application for approval of an Administrative Plat for the following location: a portion of the NE1/4 Section 3, T.12N., R.66W., of the 6th P.M., Laramie County, WY. The application has been submitted for the purpose of subdividing the parcel into one (1) 25.03-acre tract and a remainder, unplatted parcel. The Laramie County Planning Office will be accepting public comment through July 21, 2022. You may email your comments to [planning@laramiecountywy.gov](mailto:planning@laramiecountywy.gov). For information, contact the Laramie County Planning and Development Office at (307) 633-4303. July 10, 2022  
NO. 257935