

LARAMIE COUNTY
SCHOOL DISTRICT 1

FISCAL YEAR 2023-24

ANNUAL BUDGET



2810 House Ave.
Cheyenne, WY 82001
Telephone: 307.771.2100



Visit Our Website
laramie1.org

Prepared by:
Laramie County School District No. 1
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Laramie County School District 1 does not discriminate on the basis of race, color, gender, religion, national origin, disability or age in admission or access to, or treatment, or employment in, its educational programs or activities. For more details, please follow the "non-discrimination" link in the district resources block on the main web page. Inquiries concerning adults, may be referred to the LCSD1 Assistant Superintendent of Human Resources located in the LCSD1 Administration Building at 2810 House Ave., Cheyenne, WY 82001, or phone 307-771-2160. Inquiries concerning students and any Section 504 concerns may be referred to the LCSD1 Assistant Director of Special Services located in the LCSD1 Administration Building at 2810 House Ave., Cheyenne, WY 82001, or phone 307-771-2174.

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CONTACT THE LCSD1 FINANCE DEPARTMENT

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

Contact by email: finance@laramie1.org

Write LCSD1 Finance Department:

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

Contact by Phone:

Main Line: 307.771.2100



Executive Summary



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 14, 2023

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) 2023-24. Enclosed herewith is the detailed Annual Budget, which includes a comprehensive breakdown of projected revenues, expenditures, and fund allocations. This document represents the culmination of meticulous planning, collaboration, and strategic decision-making to ensure the continued growth and success of our school district.

The FY 2023-24 Annual Budget has been developed with a strong focus on meeting the diverse needs of our students while maintaining fiscal responsibility. Our team, comprising dedicated administrators, faculty members, and finance staff, have worked tirelessly to align the budget with the educational goals and priorities set forth by the school board.

We have allocated portions of both our normal operating funds and COVID-19 relief funds to enhance student learning experiences, including investments in instructional resources, technology integration, extracurricular activities, and professional development programs for our educators. Recognizing the cost pressures and importance of a conducive learning environment, we have allocated funds for infrastructure improvements, major maintenance, and the acquisition of modern equipment and instructional resources necessary to support effective teaching and learning.

Our commitment to attracting and retaining high-quality educators remains steadfast. The budget includes provisions for increases to compensation packages, ongoing professional development opportunities, and support systems to promote employee satisfaction and growth.

I invite the members of the school board to review the enclosed Annual Budget thoroughly. It is my belief that this budget proposal aligns with our collective vision and mission to provide an exceptional educational experience for all students within our district.

Thank you for your unwavering dedication to the advancement of education and for your continued trust in our leadership. Together, we will continue to pave the way for a bright and prosperous future for the students we serve.

Respectfully Submitted,

Dr. Margaret Crespo
Superintendent

KEY PERSONNEL

Board of Trustees

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

Superintendent’s Cabinet

Dr. 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

For questions regarding this budget, please contact:

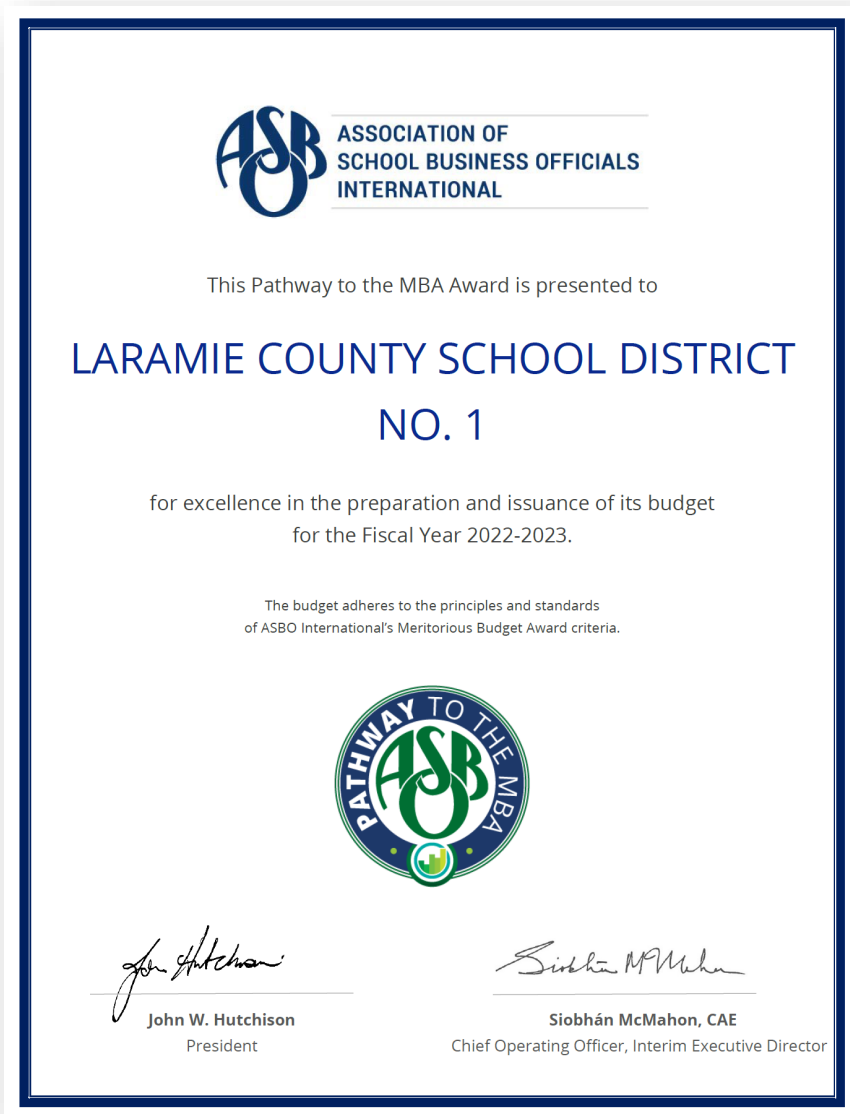
Jed Cicarelli, MBA, SFO
 Chief Financial Officer
 307-771-2156
Jed.cicarelli@laramie1.org

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 second consecutive year.

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

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) 2023-24 district budget, covers the fiscal period from July 1, 2023 through June 30, 2024 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.



Planning

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

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

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

Preparation and Submission

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

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

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

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

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

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

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

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

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

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Budget Development Timeline

July - October

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

October-November

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

December-February

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

March-April

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

May-June

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

Budget Adoption

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

¹ Wyoming Statute 16-4-109(b)

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

Implementation and Monitoring

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

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

Personnel Controls and Approvals

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

Encumbrance Control

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

Evaluation

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

Reporting System

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

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

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

Allocation of Human and Financial Resources

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

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



STRATEGIC PLANNING

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

	<h3>Student Readiness</h3> <p>Prepare students for their future through an engaging & enduring education</p>	<h3>Healthy Environment</h3> <p>Provide a physically & emotionally safe environment for all student, staff and stakeholders</p>	<h3>Community Engagement</h3> <p>Develop and nurture collaborative relationships, with shared goals and responsibilities that promote the welfare & vitality of LCSD1</p>
District-Based Programming	<ul style="list-style-type: none"> - Engaging & Innovative Classrooms - Prepared Graduates with Essential Life Skills 	<ul style="list-style-type: none"> - Integrated Student Support Framework & Universal Implementation - Dynamic Positive Behavior Programming 	<ul style="list-style-type: none"> - Vibrant Community-Supported Schools - Comprehensive Community, Business & Industry Partnerships - Robust Volunteer System
	<ul style="list-style-type: none"> - Tiered Learning System - Streamlined Acceleration & Enrichment Programming - Supporting & Celebrating Students 	<ul style="list-style-type: none"> - Robust Professional Development Opportunities for all Staff - Efficient & Effective Use of Facilities 	<ul style="list-style-type: none"> - Innovative Programming for Career Development and Preparation - Integrated Supports for Families & Community
Illuminating Pathways	<ul style="list-style-type: none"> - Clear Pathways to College, Career & Military Readiness for all Students 	<ul style="list-style-type: none"> - Cohesive Growth & Leadership Opportunities Aligned to Strategic Plan - Enhanced Capacity to Serve Every Student 	<ul style="list-style-type: none"> - Clearly Defined Student Milestones & Support for All Stakeholders
	<ul style="list-style-type: none"> - Innovative Programming for Career Development & Preparation 	<ul style="list-style-type: none"> - Nationally Recognized for the Healthy Environment in Our District 	<ul style="list-style-type: none"> - Integrated Supports for Families & Community
Culture & Climate	<ul style="list-style-type: none"> - Prioritize Reading and Math Literacy Provide Innovation - Culture Focused on Encouraging Student Growth & Strengths 	<ul style="list-style-type: none"> - Welcoming & Service-Oriented Districtwide Atmosphere - Authentic Celebrations of Staff & Students - High Expectations for Support & Growth of People 	<ul style="list-style-type: none"> - Identifiable Branding, Marketing & Communication Strategies - Meaningful & Coordinated Community Building Opportunities & Events
	<ul style="list-style-type: none"> - Commitment to Developing Life Skills 	<ul style="list-style-type: none"> - Preferred District for Students, Families & Staff 	<ul style="list-style-type: none"> - Community Pride in Our District

1-3 year timeline
 3-5 year timeline

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



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

Outcome 1-SR

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

Outcome 2-SR

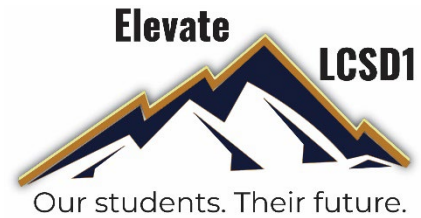
Ensure every student has access and opportunity to meet or exceed their growth expectations in reading and math. (2-4 years)

Outcome 3-SR

Stakeholders will understand and participate in comprehensive and seamless transition experiences. (1-3 years)

Outcome 4-SR

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



Community Engagement



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

Outcome 5-CE

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

Outcome 6-CE

Engage all stakeholders in the developmental progression of students through clearly defined milestones and appropriate support. (1-3 years)

Outcome 7-CE

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

Healthy Environment



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

Outcome 8-HE

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

Outcome 9-HE

Provide an environment that fosters the intellectual, physical, mental and social-emotional growth of all staff. (2-4 years)

Outcome 10-HE

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

FINANCIAL ORGANIZATION

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

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

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

BUDGET SUMMARY AND OVERVIEW

Revenue Highlights

- Funding model revenue will increase by approximately \$6.1 million due to external cost adjustments enacted by the Wyoming Legislature and the fiscal impact of decreased enrollments and other funding model impacts.
- Federal revenues reflect program estimates and additional federal emergency aid made available through ESSER III.
- The local share of the funding model guarantee will increase due to increases in assessed valuations and ad valorem taxes.
- 2023 SF52 significantly impacted the way special education expenditures are reimbursed under the state’s funding model.
 - Special education will be removed as a component within the education resource block grant model and funded as a separate categorical grant.
 - The 100% reimbursement will remain but funded strictly as a state resource to ensure compliance with federal maintenance of fiscal support requirements.

Expenditure Highlights

- Total expense budget = \$341,100,267 a \$10 million decrease from FY23. The decrease is due largely to the ending of federal COVID-19 funds

(ESSER III) and completion of the Coyote Ridge Elementary School project.

- Adjustments for the final ratification of the negotiated agreements and step and lane movement for certified staff will increase expenses by ~\$5.5 million.
- The total cost for the final workforce retention stipend through ESSER funds will be ~\$6.7 million.
- Fuel, utilities expected to see significant increases.
- The final budget includes an increase in General Fund expenditures of \$10.8 million for the FY 2023-24 adopted budget, with decreases of \$3.7 million from local property taxes and a decrease of nearly \$29 million from State entitlement payments. This decrease is a result of excess tax collections during the 2022-23 fiscal year and changes to the special education funding component.
- Additional details on the budgeted amounts for each fund can be found in the following pages.

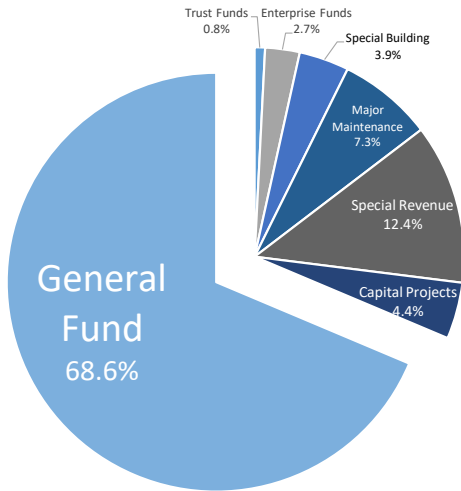
Cost Saving Highlights

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

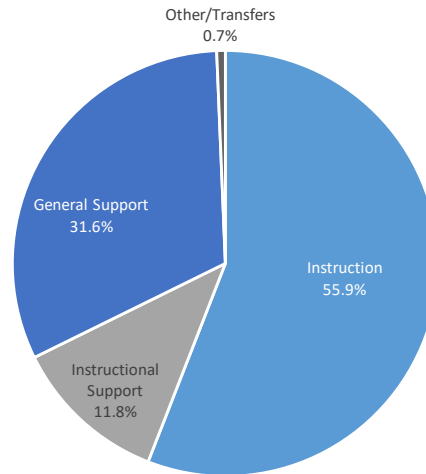
Budgeted Operating Revenue and Balance Summary – All funds.

	FY 2022-23	FY 2023-24	Change	Percent
Beginning Balance	\$ 106,322,608	\$ 115,518,033	\$ 9,195,425	8.6%
Local Revenue	63,998,868	73,337,530	9,338,662	14.6%
County Revenue	46,922,714	34,340,927	(12,581,787)	-26.8%
State Revenue	142,285,826	141,031,081	(1,254,745)	-0.9%
Federal Revenue	65,536,121	48,163,013	(17,373,108)	-26.5%
Other	7,950,805	8,717,846	767,041	9.6%
Total Revenue	326,694,334	305,590,397	(21,103,937)	-6.5%
Total Funds Available	\$ 433,016,942	\$ 421,108,430	\$ (11,908,512)	-2.8%

LCSD1 Budgeted Expenditures, FY 2023-24



General Fund by Function, FY 2023-24



General Fund	\$ 235,016,803
Special Revenue.....	\$ 42,365,224
Capital Projects.....	\$ 14,936,702
Major Maintenance.....	\$ 25,000,000
Enterprise Funds.....	\$ 9,127,247
Special Building.....	\$ 13,204,291
Trust Funds.....	\$ 3,450,000

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

LCSD1 General Fund Budget by Object, FY 2023-24

82.5¢ Salaries and Benefits



8.6¢ Supplies/Materials

6.4¢ Purchases Services/Other

2.5¢ Transfers/Charter Schools

Revenue	FY 2019-20 Adopted Budget	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	Change
Governmental Fund Types						
General Fund	\$ 215,820,857	\$ 217,638,678	\$ 216,459,353	\$ 205,370,929	\$ 216,579,937	\$ 11,209,008
Special Revenue Funds						
200-Grants Fund	14,496,142	28,364,023	45,238,751	62,482,121	43,018,013	(19,464,108)
201:260-Student Activity Funds	2,000,000	2,000,000	1,500,000	1,700,000	2,000,000	300,000
275-Scholarship Fund	6,500	5,500	11,000	10,500	45,000	34,500
285-Major Maintenance Fund	9,441,221	9,822,413	8,950,387	10,415,000	12,300,000	1,885,000
Capital Projects Funds						
341-Capital Construction Fund	46,597,522	45,960,921	30,699,995	32,127,709	15,009,951	(17,117,758)
342-Special Building Fund	5,103,395	7,529,898	7,369,294	4,306,475	6,236,591	1,930,116
343-Music Reserve	7,000	38,000	35,250	35,400	42,000	6,600
344-Equipment Reserve	140,000	57,500	3,000	9,000	180,000	171,000
345-CTE Reserve	10,700	10,100	9,540	9,650	12,000	2,350
346-Technology Reserve	-	223,608	634,370	612,830	655,030	42,200
Total Governmental Fund Types	\$ 293,623,337	\$ 311,650,641	\$ 310,910,940	\$ 317,079,614	\$ 296,078,522	\$ (21,001,092)
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	7,677,040	6,859,880	7,745,000	6,250,000	6,305,000	55,000
501-Tuition Preschool Fund	-	-	-	324,720	411,875	87,155
Total Proprietary Fund Types	\$ 7,677,040	\$ 6,859,880	\$ 7,745,000	\$ 6,574,720	\$ 6,716,875	\$ 142,155
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive Trust Fund	1,575,000	1,550,000	2,025,000	1,525,000	900,000	(625,000)
852-Retention Incentive Trust Fund	1,050,000	1,025,000	2,010,000	1,515,000	1,400,000	(115,000)
Total Fiduciary Fund Types	\$ 2,625,000	\$ 2,575,000	\$ 4,035,000	\$ 3,040,000	\$ 2,300,000	\$ (740,000)
Total Revenues	\$ 303,925,377	\$ 321,085,521	\$ 322,690,940	\$ 326,694,334	\$ 305,095,397	\$ (21,598,937)

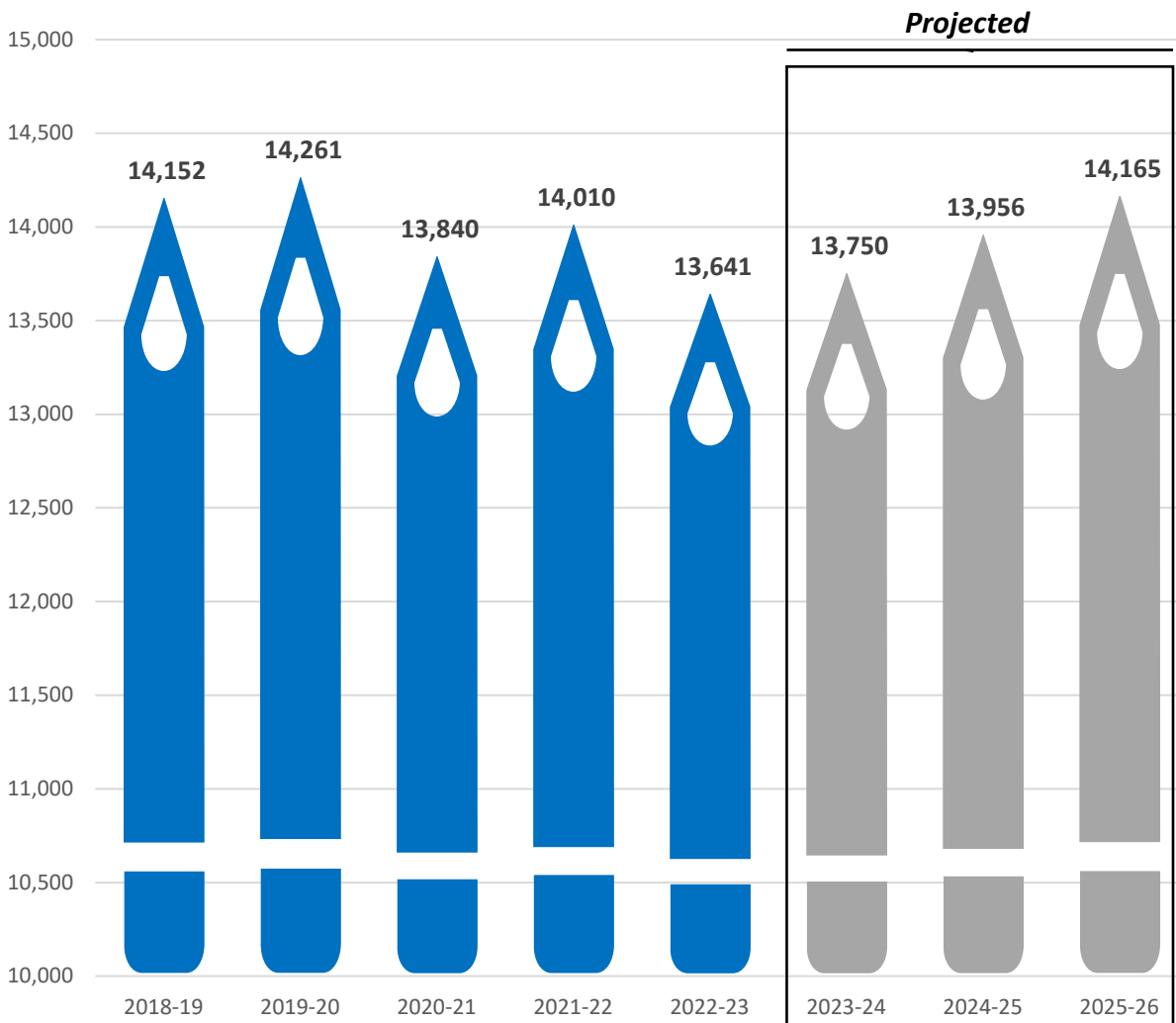
Appropriations	FY 2019-20 Adopted Budget	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	Change
Governmental Fund Types						
General Fund	\$ 221,583,554	\$ 224,162,603	\$ 225,002,642	\$ 224,131,570	\$ 235,016,803	\$ 10,885,233
Special Revenue Funds						
200-Grants Fund	14,700,422	26,447,552	45,056,197	59,308,868	40,020,224	(19,288,644)
201:260-Student Activity Funds	1,950,000	1,950,000	1,750,000	1,600,000	2,300,000	700,000
275-Scholarship Fund	3,500	6,000	42,000	45,000	45,000	-
285-Major Maintenance Fund	12,555,063	12,431,119	9,545,000	19,480,000	25,000,000	5,520,000
Capital Projects Funds						
341-Capital Construction Fund	46,570,382	45,841,259	30,058,128	32,045,633	14,936,702	(17,108,931)
342-Special Building Fund	8,697,820	23,306,846	17,293,171	3,955,630	12,163,991	8,208,361
343-Music Reserve	100,000	100,000	100,000	20,000	22,700	2,700
344-Equipment Reserve	1,838,000	1,303,000	1,100,000	-	1,002,600	1,002,600
345-CTE Reserve	-	-	-	-	-	-
346-Technology Reserve	-	-	30,000	15,000	15,000	-
Total Governmental Fund Types	\$ 307,998,741	\$ 335,548,379	\$ 329,977,138	\$ 340,601,701	\$ 330,523,020	\$ (10,078,681)
Proprietary Fund Types						
Enterprise Funds						
500-Nutrition Services Fund	8,019,347	8,458,999	8,200,263	8,574,548	8,715,372	140,824
501-Tuition Preschool Fund	-	-	-	324,720	411,875	87,155
Total Proprietary Fund Types	\$ 8,019,347	\$ 8,458,999	\$ 8,200,263	\$ 8,899,268	\$ 9,127,247	
Fiduciary Fund Types						
Trust Funds						
851-Health Incentive Trust Fund	1,500,000	1,500,000	1,500,000	1,480,000	1,500,000	20,000
852-Retention Incentive Trust Fund	500,000	1,000,000	1,000,000	1,950,000	1,950,000	-
Custodial Funds						
860-State Approved Charter School	-	-	-	-	-	-
Total Fiduciary Fund Types	\$ 2,000,000	\$ 2,500,000	\$ 2,500,000	\$ 3,430,000	\$ 3,450,000	\$ 20,000
Total Appropriations	\$ 318,018,088	\$ 346,507,378	\$ 340,677,401	\$ 352,930,969	\$ 343,100,267	\$ (9,830,702)

STUDENT ENROLLMENT – HISTORICAL AND PROJECTED

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

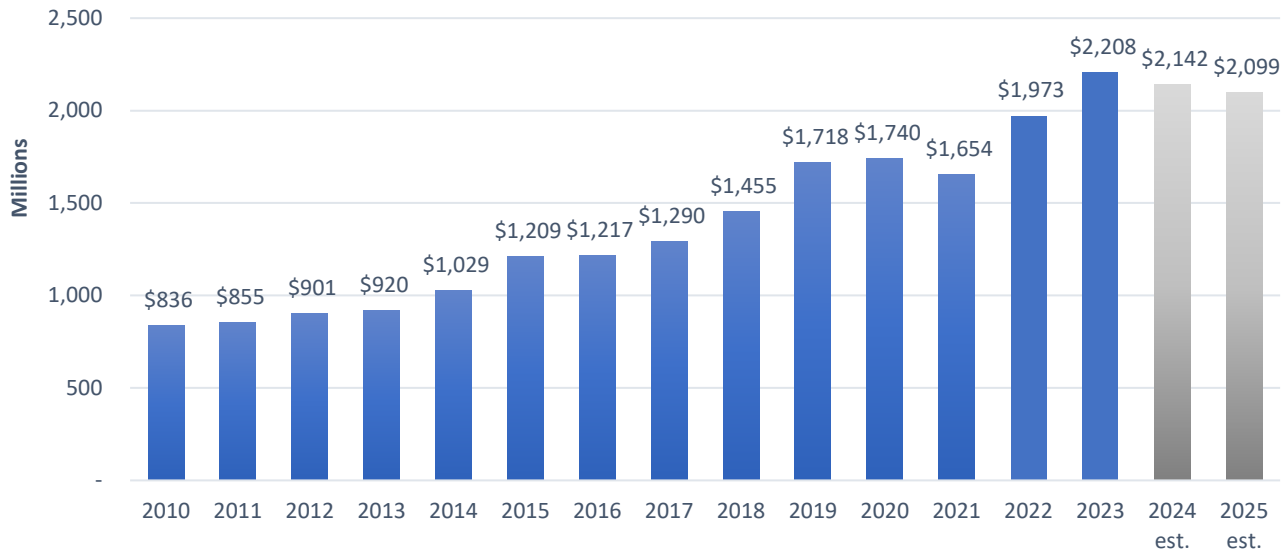
LCSD1’s FY 2023-24 budget projection includes an enrollment decrease of 369 students from October of 2021. Student population is expected to increase as Wyoming’s populations and economy grows. The following chart displays student population for five (5) years based on actual enrollment as of October 1, each year, and projected enrollment for three (3) years.

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



Source: WDE684 October Enrollment Snapshot, LCSD1 Projections

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



Source: Laramie County Assessor

LCSD1 Ad Valorem Tax Collections, 2010 through 2024

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,127,283	\$2,876,140,138	25.00	6.00	1.00	\$73,429,109

Source: Laramie County Assessor, LCSD1 Financial Records



WORKING
Together

Organizational Section

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

DISTRICT PROFILE

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

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

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

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

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

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

² Wyoming Constitution Article 7, Section 9.

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

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

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

LCSD1 Enrollment Trends—

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

Students by Ethnicity—

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

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

Daily Student Attendance Percentages—

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

Graduation Rates for the past three reporting years—

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

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

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

Fall Graduate Survey

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

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

ACT Composite Scores—

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

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

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

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

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

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

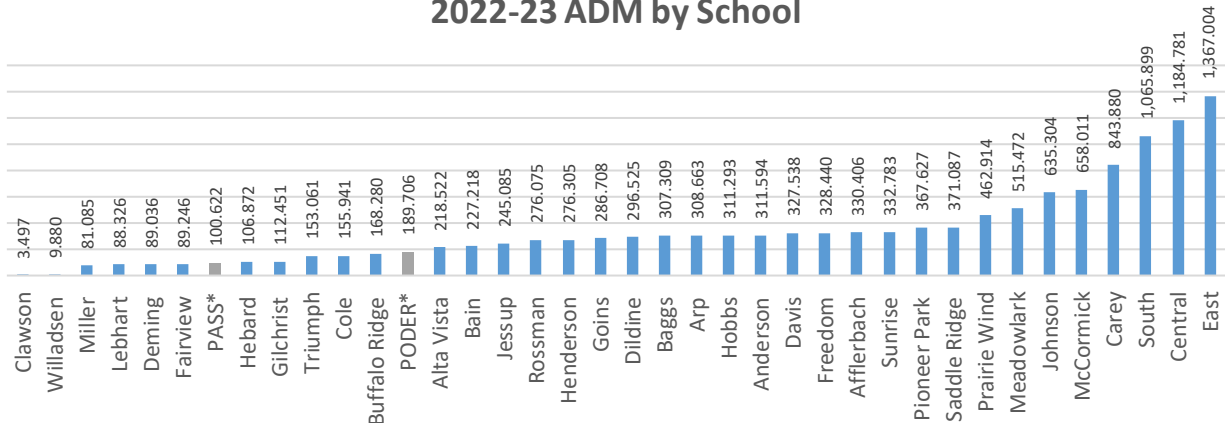
**Due to the COVID-19 Pandemic, WY-TOPP was not administered in the Spring of 2020.*

Student Average Daily Membership

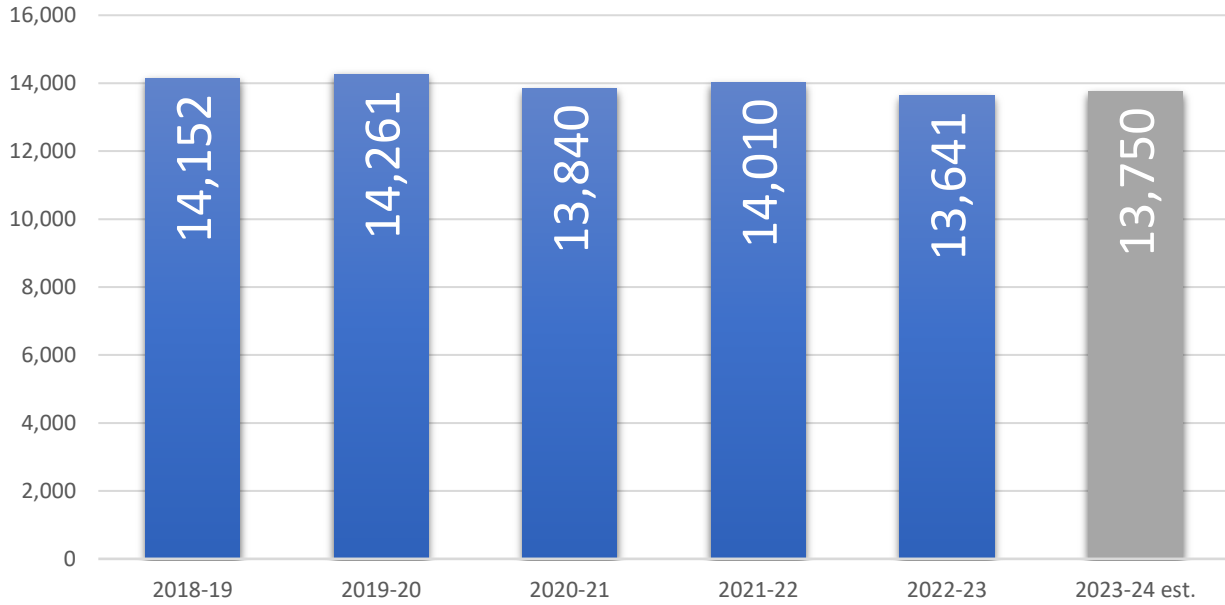
Grade	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
KG	1,049.278	1,045.700	1,046.035	989.619	1,032.228	980.584
01	1,064.940	1,032.083	1,060.576	974.028	1,031.802	1,028.419
02	1,107.685	1,063.712	1,003.527	1,004.555	956.442	1,014.300
03	1,102.291	1,117.955	1,061.938	988.641	1,020.506	947.342
04	1,146.589	1,115.536	1,158.601	1,011.129	997.517	1,029.983
05	1,099.996	1,147.794	1,125.553	1,100.726	1,040.710	987.448
06	1,152.314	1,105.360	1,139.143	1,084.367	1,097.857	1,018.102
Elementary	7,723.093	7,628.140	7,595.373	7,153.065	7,177.062	7,006.178
07	1,038.112	1,152.354	1,134.555	1,120.848	1,105.659	1,079.118
08	1,053.944	1,034.708	1,125.795	1,108.579	1,120.196	1,058.077
Junior High	2,092.056	2,187.062	2,260.350	2,229.427	2,225.855	2,137.195
09	1,150.514	1,166.207	1,150.160	1,225.578	1,254.638	1,250.257
10	919.511	1,011.019	1,024.576	989.031	1,076.268	1,019.051
11	916.439	811.559	885.944	895.194	861.999	861.575
12	746.339	707.148	730.366	706.609	789.790	639.862
High School	3,732.803	3,695.933	3,791.046	3,816.412	3,982.695	3,770.745
Subtotal	13,547.952	13,511.135	13,646.769	13,198.904	13,385.612	12,914.118
Charter Schools	226.594	230.604	272.717	260.530	278.384	290.330
District Total	13,774.546	13,741.739	13,919.486	13,459.434	13,663.996	13,204.448

¹The State funding model allocates resources to school districts primarily on an ADM basis. The funding model utilizes the greater of the previous year's ADM or the district's three-year rolling average. Funding for FY 2023-24 is calculated using school-level ADM from 2022-23 ADM or an average of school years 2020-21, 2021-22 and 2022-23, whichever is greater. Source: WDE600 Attendance and Membership Report.

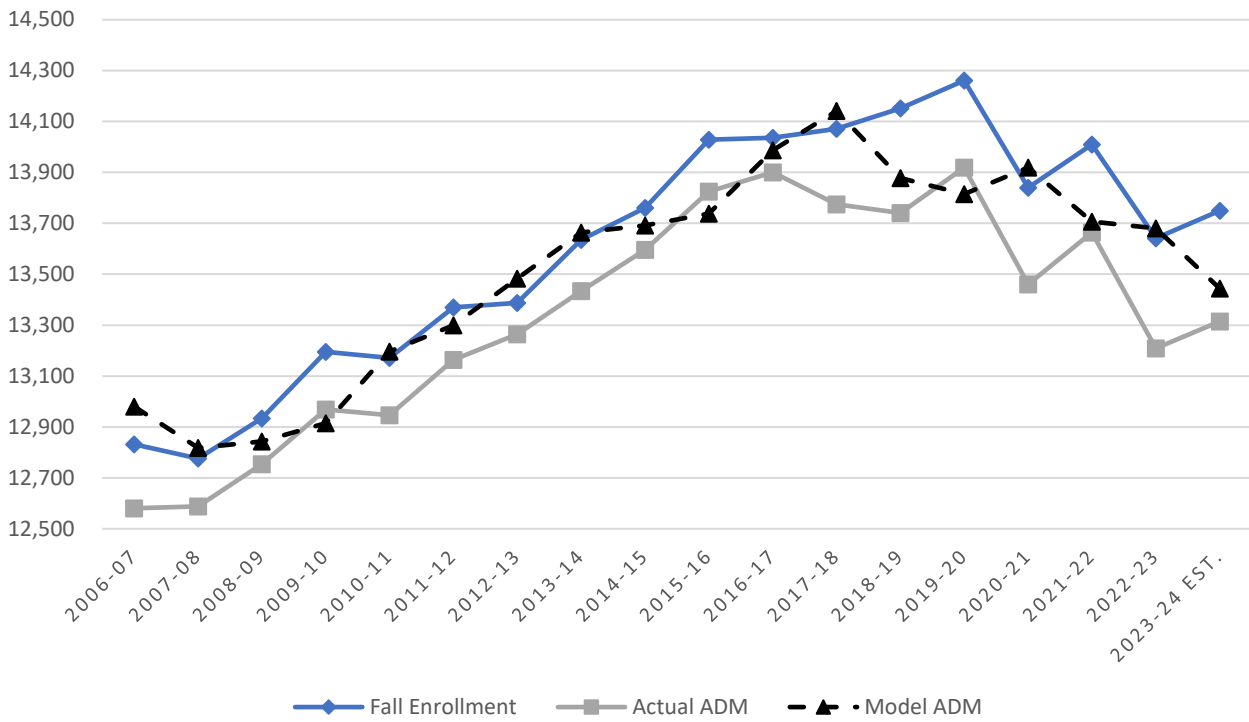
2022-23 ADM by School



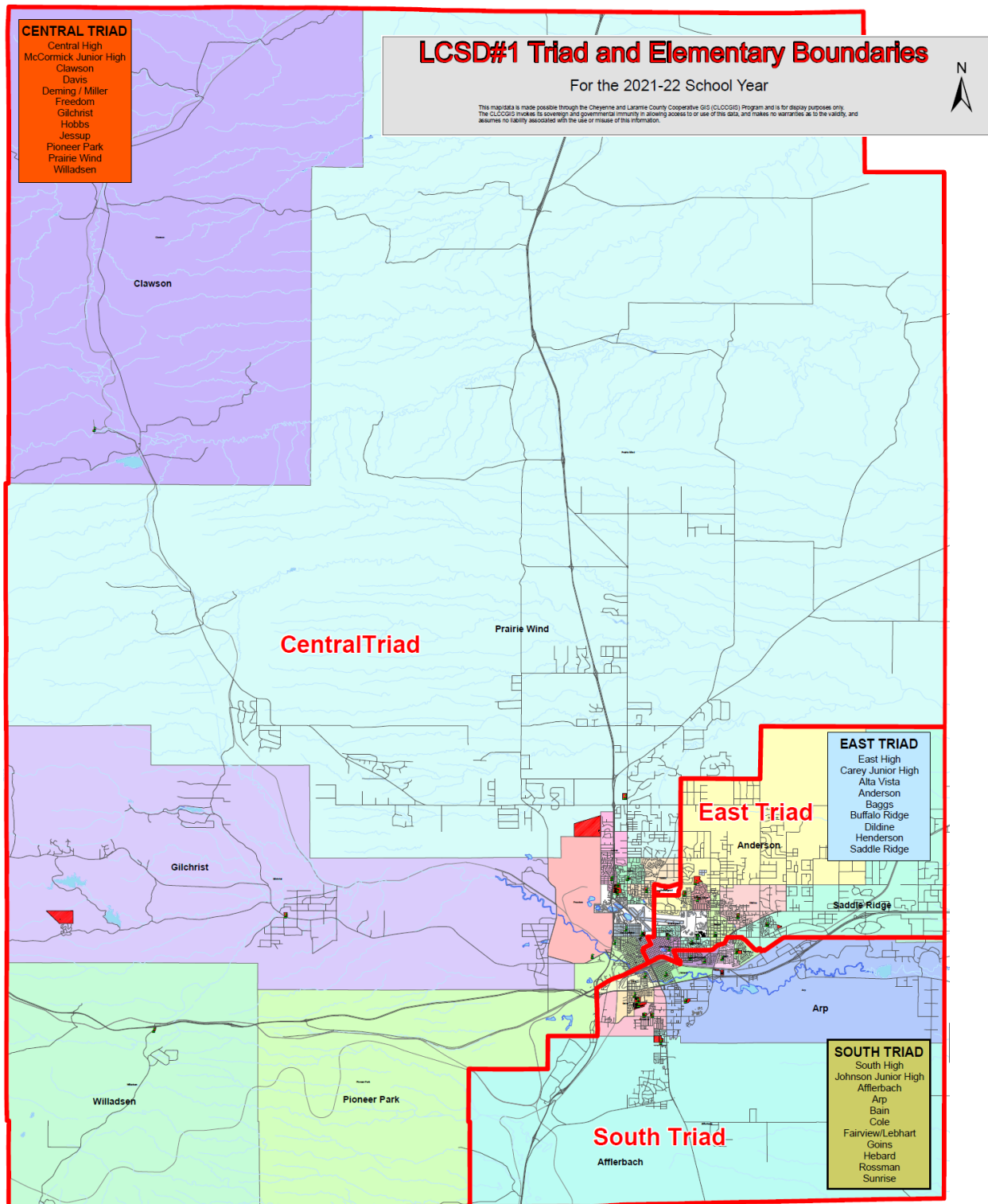
LCSD1 5-Year Enrollment History, 2018-19 through 2023-24.



LCSD1 Enrollment History, 2006-07 through 2023-24.



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

2022-2023 BOARD OF TRUSTEES



**Tim Bolin,
Chairman**

Email: tim.bolin@laramie1.org



**Christy Klaassen,
Vice Chairman**

Email: christy.klaassen@laramie1.org



**Alicia Smith,
Clerk**

Email: alicia.smith@laramie1.org



**Brittany Ashby,
Treasurer**

Email: brittany.ashby@laramie1.org



**Brooke Humphrey,
Asst. Clerk**

Email: brooke.humphrey@laramie1.org



**Susan Edgerton,
Asst. Treasurer**

Email: susan.edgerton@laramie1.org

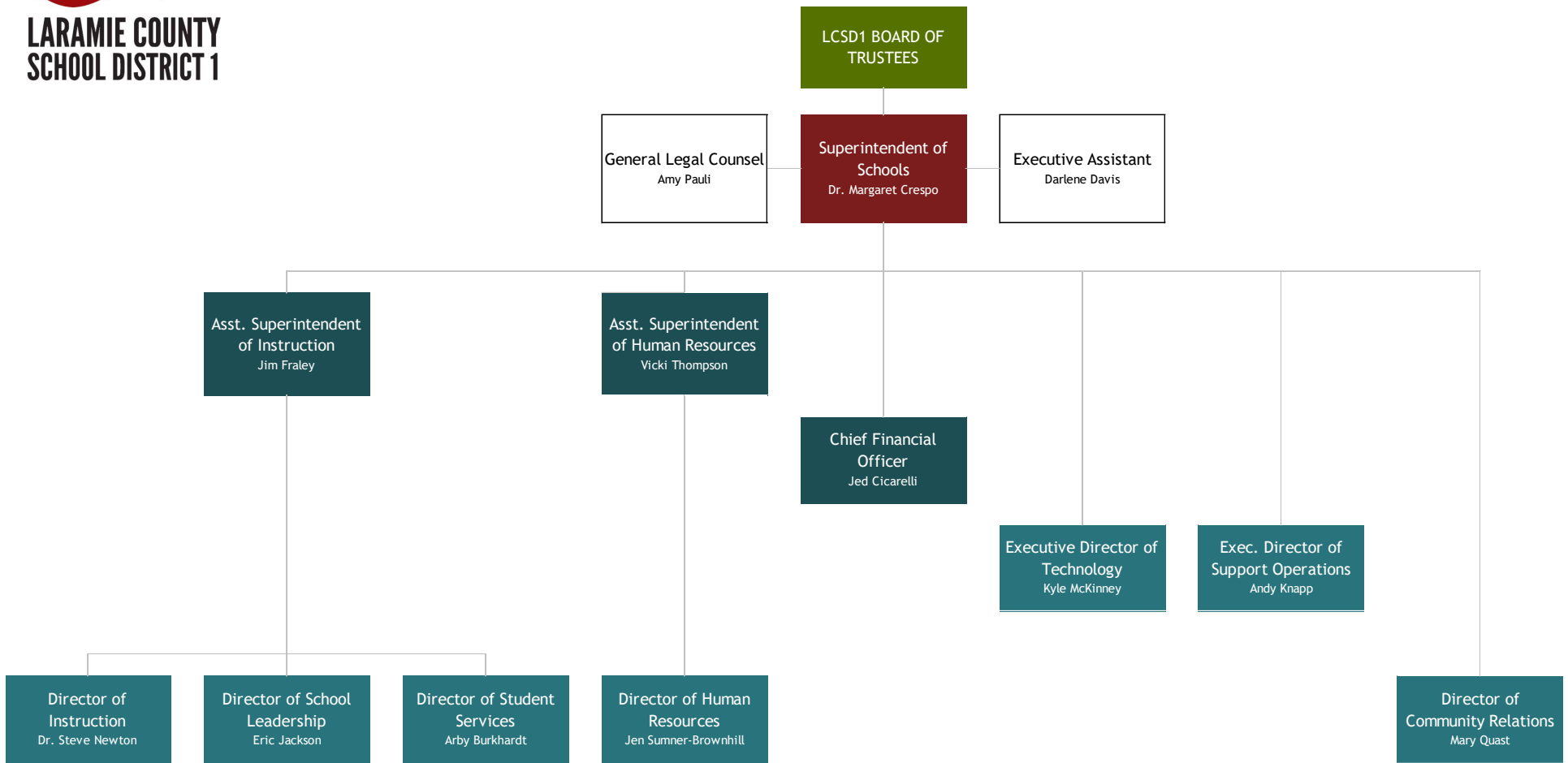


**Rene Hinkle,
Trustee**

Email: rene.hinkle@laramie1.org



Laramie County School District No. 1
Organization Chart
July 2023



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

SCHOOL ADMINISTRATION

Central Triad

Central High School

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

McCormick Junior High School

- Principal Tina Troudt
- Associate..... Deandra Tygret
- Assistant Derek Peil

- 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

- Principal Sam Mirich
- Associate..... Marc Kershner
- Assistant Gina Hughes
- Assistant David Haggerty
- Athletic Director Jerry Schlabs

Carey Junior High School

- Principal Matt Schlagel
- Assistant Jessica Meyer
- Assistant Carrie Wynne

- Alta Vista Elementary School..... Brook Yearsley
- Anderson Elementary School Sean Gorman
- Baggs Elementary School Brooke Cheney
- Buffalo Ridge Elementary School Cheryl Fogg
- Dildine Elementary School..... Keri Peacock
- Henderson Elementary School Karen Brooks-Lyons
- Meadowlark Elementary School..... Don Brinkman
- Assistant Magen Seeley-Marotz
- Saddle Ridge Elementary School Valerie Kerschner

South Triad

South High School

Principal Kerri Gentry
 Associate Louis Sisemore
 Assistant Kristen Siegel
 Assistant Valeri Hudson
 Athletic Director Wendy Johnson

Johnson Junior High School

Principal Michaela Bradshaw
 Associate Chelsea Cox
 Assistant Andre McIntyre

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 Josh Goehring

Hebard Elementary School Rayme Vandell

Lebhart Elementary School Cara Ogirima

Rossman Elementary School Ian Brown

Sunrise Elementary School Jamie Soper

Triumph High School Troy Lake



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>THE MISSION 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>REVISED 2/23/07</small></p>	<p>VISION</p> <p>LARAMIE COUNTY SCHOOL DISTRICT 1</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>REVISED 12/10/07</small></p>	<p>GOALS</p> <p>STUDENTS WILL:</p> <ul style="list-style-type: none"> • achieve academic success • graduate from high school • be prepared for college & careers • be responsible citizens <p><small>REVISED 11/15/16</small></p>
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We are a district of learners for learners.

CORE VALUES

<p>HIGH EXPECTATIONS</p> <ul style="list-style-type: none"> • We will ensure all students meet or exceed essential skill proficiency. • We will measure success based on student learning. • We will measure continuous learning for all staff and students. 	<p>SHARED RESPONSIBILITY</p> <ul style="list-style-type: none"> • We will share responsibility for each student’s learning with all stakeholders including students, parents, staff and community.
<p>HUMAN CONNECTION</p> <ul style="list-style-type: none"> • We will model what we expect from others. • We will treat all stakeholders with mutual respect and dignity. • We will develop positive relationships with every student, parent and stakeholder. 	<p>MAXIMIZING LEARNING OPPORTUNITIES</p> <ul style="list-style-type: none"> • We will maximize learning by making data-driven decisions <ul style="list-style-type: none"> • to guide the implementation of scientifically researched best practice • to guide multiple learning opportunities

REVISED 2/23/07

Fiscal Responsibility

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

Strategies

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

Action Steps

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

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

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

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



DISTRICT STRATEGIC PLAN

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

APPROVED 4/18/22

Elevate LCSD1 Strategic PLAN 2022-2027

Our students. Their future.

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

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FINANCIAL OVERVIEW

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

The FY 2023-24 budget is comprised of six (6) funding categories: General Fund, Special Revenue Fund (comprised of restricted grants, student activity, employee wellness and scholarship funds, Major Maintenance Fund), Capital Projects Fund (comprised of Capital Construction and Special Building Fund), Enterprise Funds (Nutrition Services and Preschool Fund), Trust Funds and Custodial Funds. Expenditures are classified by specific cost or function categories that describe the activity for which a service or object is acquired. These functions are classified into six broad categories: Instruction, Instructional Support, General Support, Non-Instructional Services, Capital Facility Acquisition and Construction Services and Other Uses. LCSD1 appropriates the expenditure budget at the major function level; however, actual expenditures for each function category are recorded to specific sub-functions such as elementary instruction, middle school instruction, senior high instruction, administration, transportation, etc. The table below describes the six (6) function categories available for budget and expenditure reporting.

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

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

Expenditure Object Categories

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

State Funding for Education

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

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

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

Local Resource Components

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

Property Taxes Collected in the Current Year

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

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

Prior Year Revenue Actually Collected

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

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

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

Local Resource Exclusions

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

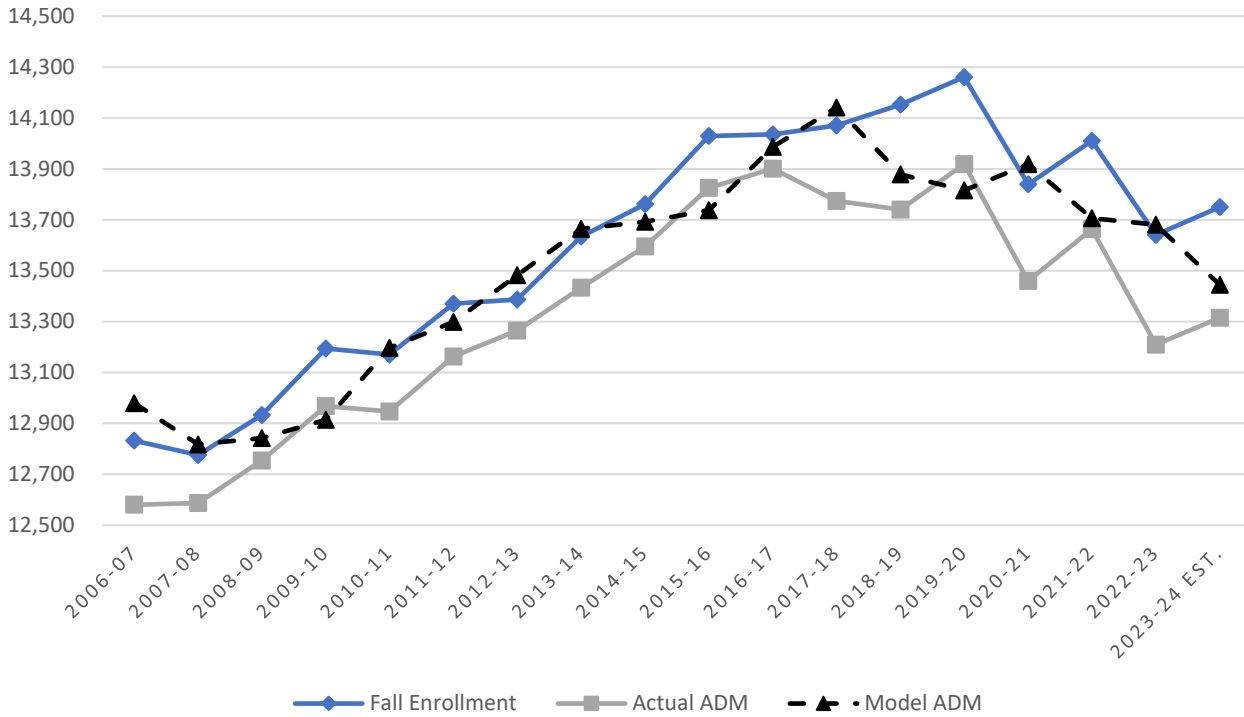
Student Enrollment and Average Daily Membership

Funding model resources are allocated to schools primarily based on average daily membership (ADM). In accordance with W.S. 21-13-309(m)(iv), the funding model generates resources based upon the configuration of grades and ADM for the immediately preceding school year. The funding model utilizes the greater of the previous year's ADM or the three-year average calculated at the district-level. Funding for the new fiscal year (FY 2023-24) will be determined using the greater of ADM from the 2022-23 school year or an average of 2020-21, 2021-22 and 2022-23.

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



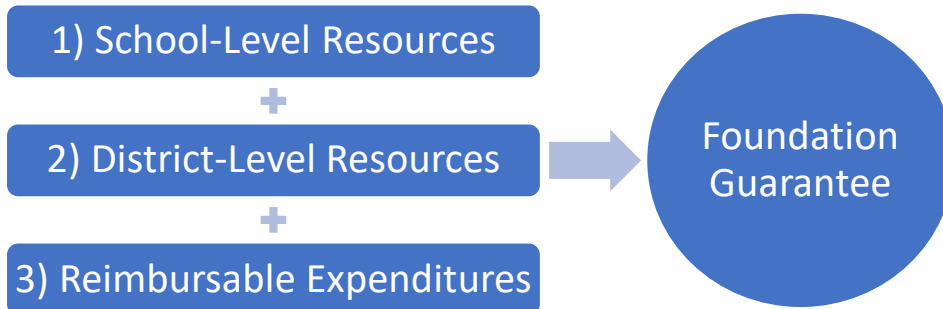
Student Enrollment and Average Daily Membership, FY 2006-07 through 2023-24.



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

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

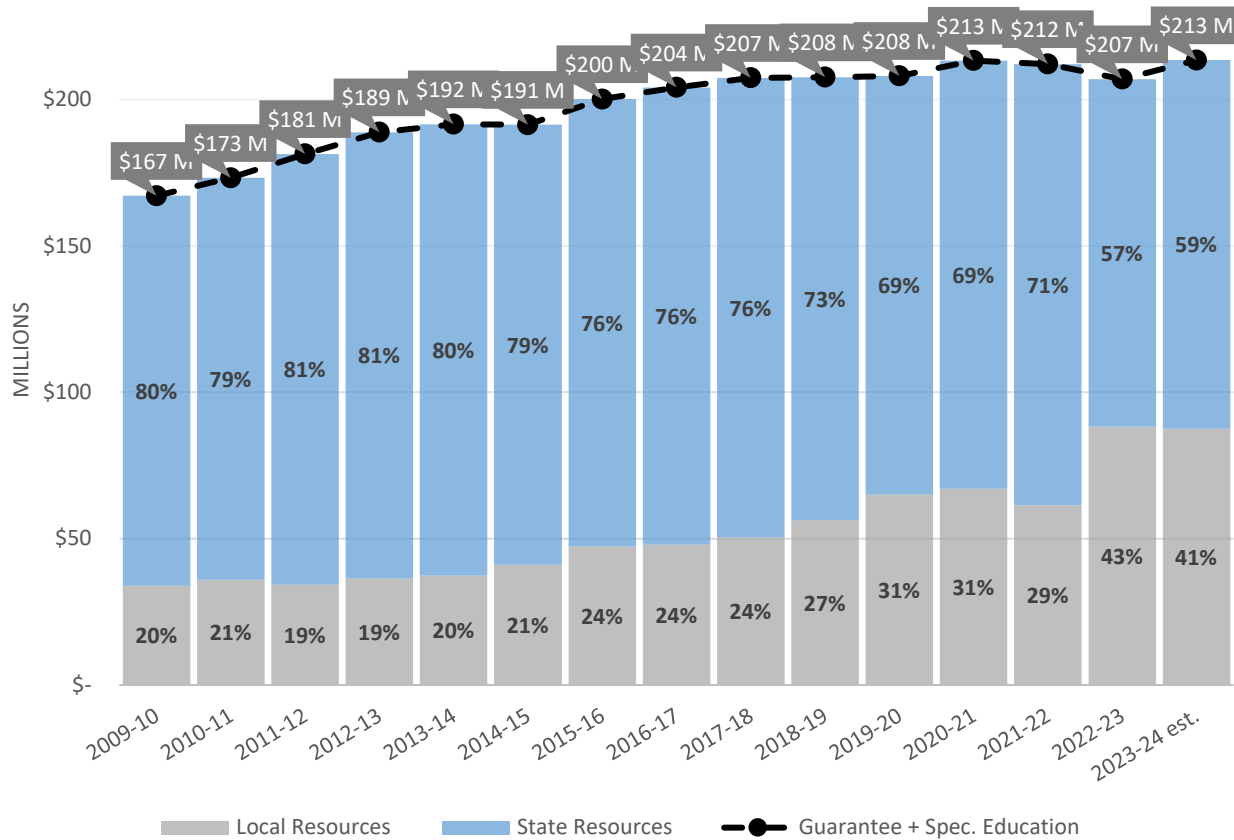
Components of the School Foundation Guarantee



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

The Guarantee is distributed to LCSD1 through both state and local dollars. The local resource contribution level varies year-to-year based on assessed valuations and other local revenue. As assessed valuations decline, lower district revenues increase demands on the State to fund the Guarantee. Similarly, as assessed valuations increase, the State aid portion of the Guarantee decreases. Even small fluctuations in assessed valuations produce major swings in resource allocations. For LCSD1, local resources are not sufficient to fund the Guarantee. The District receives state aid funding referred to as “Entitlement” payments. LCSD1’s FY 2023-24 local school resources are projected to generate \$87,625,795 (41%) of the District’s Guarantee (\$213,428,079). The State contributes the remaining \$125,802,284 (59%) 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 2022-24.



Source: Statewide Payment Models

General Fund Cash Reserves

Wyoming school districts are allowed to maintain a General Fund operating balance, or cash reserve amount, not to exceed 15 percent of the district’s computed Foundation Program guarantee.⁶ District cash reserve amounts are reviewed annually by the WDE pursuant to W.S. 21-13-313(e). As part of the review process, the WDE calculates the amount of each district’s cash reserves that exceed the 15 percent limitation imposed by statute. Cash reserves, less amounts legally obligated or restricted by law, in excess of

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

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

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

Fund Balance Classifications

Fund Balance Classification	Description	Cash Reserve Determinations (W.S. 21-13-313(c))
<i>Nonspendable</i>	Not in spendable form; legally or contractually required to remain intact.	<p style="text-align: center;">Restricted <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;">Unrestricted <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.	

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

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

Cash Reserve Exclusions

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

Protested Tax Revenues

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

Impact Aid

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

Pre-1997 Cash Reserves

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

1999 Half-Day Kindergarten Error

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

Special Reserve Fund

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

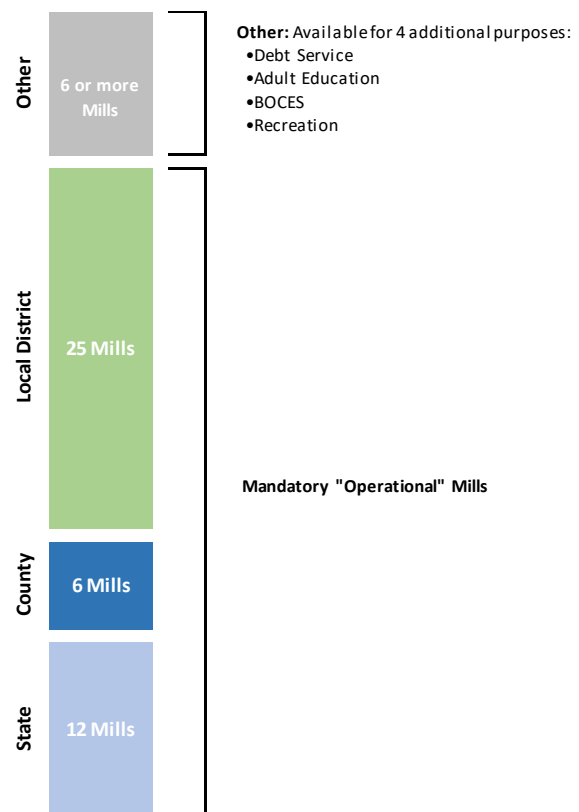
The Special Reserve Fund is necessary to facilitate the eventual purchase of costly capital outlay for different purposes at a level that supports district long-range goals. The Special Reserve Fund provides a mechanism to accumulate sufficient funds to make future purchases without borrowing or diverting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

School District Mill Levies for Operations

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

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

School District Mill Levies



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

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

Mandatory School District Operating Mills

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

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

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

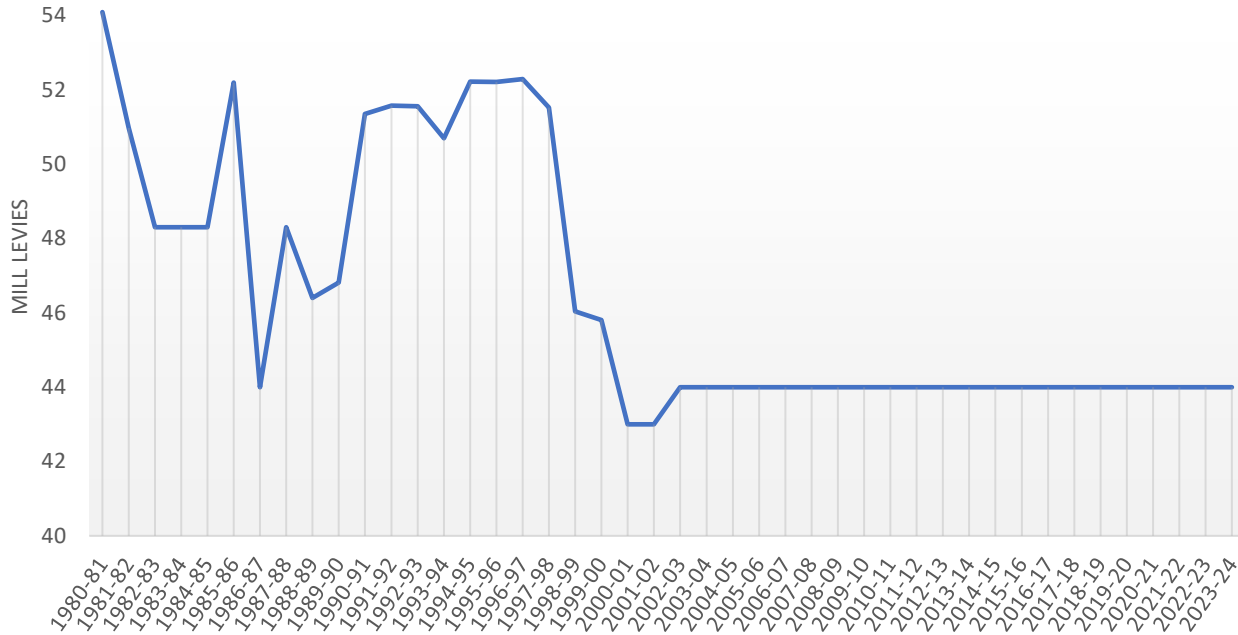
Optional School District Mill Levies

Program	Mill Levy Limit	Description	Currently Levied by LCSD1
Debt Service	Varies 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.	No
Boards of Cooperative Education Services	up to 2.5 Mills 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.	No
Vocational and Adult Education	up to 2.5 Mills 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.	No
Recreation	up to 1 Mill 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.	Yes
Building Fund	Varies 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.	No



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

Historical LCSD1 Mill Levies, FY1980-81 through 2023-24



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:

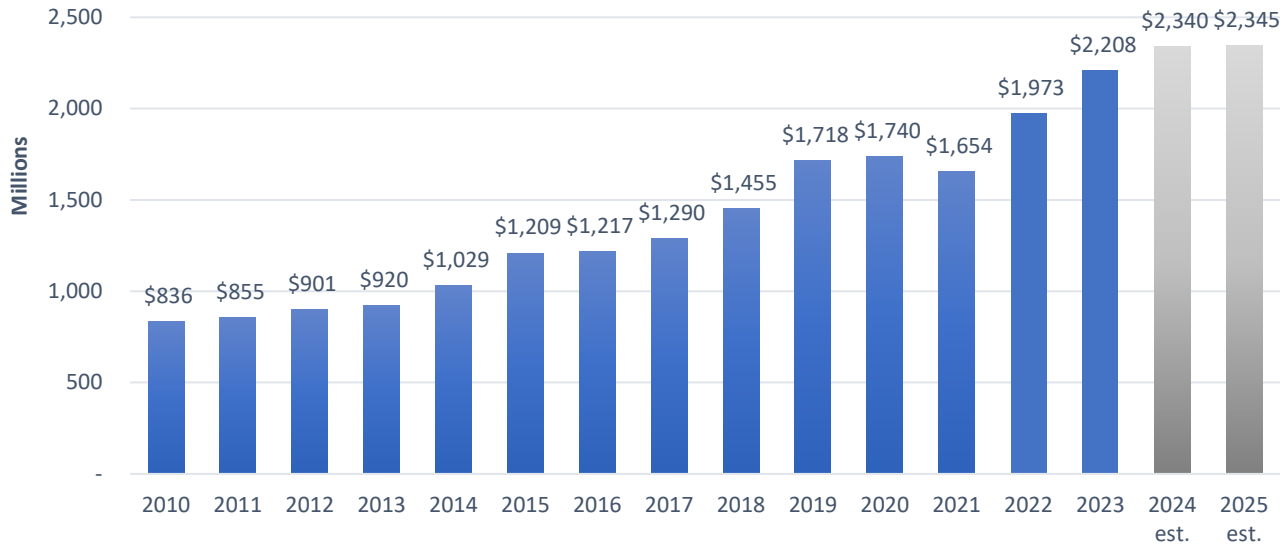
- 100% for Minerals
- 11.5% for industrial property
- 9.5% for commercial and residential property.

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 2025 (collection year)



Source: Laramie County Assessor.

LCSD1 Ad Valorem Tax Collections, 2010 through 2024

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,127,283	\$2,876,140,138	25.00	6.00	1.00	\$73,429,109

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 2023-24. 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 Table 1.¹² The Wyoming Legislature enacted the ECA adjustment through [House Enrolled Act 0037](#). The estimated fiscal impact to FY 2023-24 will be a sustained increase of approximately \$8 million to LCSD1’s guarantee.

External Cost Adjustment Categories

ECA Category	Percentage	Estimated Increase
Professional Labor	4.254%	\$2,390,000
Non-professional Labor	5.377%	\$810,000
Educational Materials	38.996%	\$1,873,000
Energy	19.477%	\$3,015,000
Total		\$8,088,000

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 2023 General Session will impact LCSD#1’s fiscal operations going forward. Below is a summary of bills impacting K-12 fiscal operations.

- [House Bill/Senate File 0001 – 2023 Supplemental Budget Bill](#). Appropriates an additional \$120.3 million for K-12 capital construction. This amount includes \$20.3 million for previously approved construction projects, \$5 million for state consultants and administrative costs and \$95 million for other statewide capital construction projects. The statewide appropriation for major maintenance was increased by \$9 million.
- [House Bill 0033 – School Finance, CTE Grants](#). Creates a grant program to be administered by the state Department of Education for K-12 public school districts to secure additional funds for the purchase of supplies, materials and equipment for new and existing career and technical education programs. District grants will be limited to \$50k and are conditional on a school district utilizing the

¹² [JEC Memo](#): Fiscal Year 2024 K-12 Education Resource Block Grant Funding Model External Cost Adjustment Recommendation, October 14, 2022.

entire amount generated by the education resource block grant model for CTE supplies, materials and equipment.

- [Senate File 0052](#) – **School Finance, Special Education Funding.** Modifies the distribution of funds for K-12 public school special education services by removing this component from the education resource block grant model. Although the bill does not change the amount received by school districts for special education, it will significantly impact cash flow and cash reserve limits.
- [Senate File 0083](#) – **School Finance, K-12 School Facility Leasing.** Requires school districts and charter schools to separately identify, and account for, the amount to be expended on major maintenance for any facility or building leased by a school district or a charter school. The bill also moves the decision-making authority from school districts to the State Construction Department (SCD) to determine whether space exists within the school district for the operation of charter schools and clarifies that school districts may not charge charter schools for any space that is granted to charters by the SCD.
- [Senate File 0174](#) – **Wyoming Charter School Authorizing Board.** Creates the Wyoming Charter School Authorizing Board as an independent authorizer to supervise and approve the operation of state approved charter schools, replacing the State Lands and Investment Board. One additional state charter school may be authorized by the Wyoming Charter School Authorizing Board, beginning July 1, 2026, through July 1, 2028. The bill also guarantees 100% of what is allocated for charter schools and eliminates the first-year double funding for newly created charter schools.
- [House Bill 0027](#) – **School Facilities, Consolidated Remediation.** Eliminates the requirement for the School Facilities Commission to prepare a single consolidated remediation schedule for purpose of prioritizing K-12 school facility capital construction remedies. Projects will continue to be prioritized based on the condition of the building and capacity needs.

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. LCSD1 enrollment decreased by 369 students in the 2022-23 school year. This decrease, along with ADM adjustments for the newly authorized state charter school, are estimated to decrease funding by approximately \$4.6 million once open. The net fiscal impact from ADM adjustments and ECA changes enacted through session law represent a total increase in funding of \$6.1 million compared to FY 2022-23 funding levels.

School and department budgets have been 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 efficiencies will continue to be reviewed throughout the year to provide additional gains where possible.

The Special Revenue Fund reflects approximately \$33 million in projected revenues based on preliminary consolidated grant allocations from the WDE and remaining funding through the American Recovery Plan (ARP) Act. The Nutrition Service Fund revenues have been adjusted for projected changes in revenue and expenses resulting from increasing costs.

Funding for PODER Academy (PODER) and PODER Academy Secondary (PASS) charter schools will be based on their previous year ADM. The preliminary budget includes an estimate of \$2,000,000 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 2023-24.

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.

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 \$11,390,000 for FY 2023-24. 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.

Project Description	Estimated Cost
----------------------------	-----------------------

A. Building Structure, Envelope, Interiors:

- | | |
|-------------------------------------|-------------|
| 1. Roofing Repairs and Replacements | \$4,500,000 |
|-------------------------------------|-------------|

Facility roofs will continue to be repaired or replaced to extend the useful life where practical. Perform roof studies on select facilities to identify particularly troublesome roofs and make recommendations for corrective actions. Roof replacement or repairs may include but are not limited to portions of Baggs, Rossman, and Sunrise Elementary Schools; modular classrooms roof repairs at Henderson, Hobbs, Pioneer Park, Saddle Ridge, and Sunrise Elementary Schools.

- | | |
|--|-----------|
| 2. Flooring Replacement and Asbestos Abatement | \$300,000 |
|--|-----------|

Projects will include replacement of flooring, and abatement of asbestos containing materials and similar hazardous materials as needed. Flooring materials typically include carpet, vinyl tile, sheet vinyl, quarry tile, and other flooring materials at selected locations. Flooring locations may include but are not limited to gymnasium floors at Baggs, Freedom, Rossman and Saddle Ridge Elementary Schools

3.

Painting, Waterproofing, Sealants and Repairs	\$300,000
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 Work will include but is not limited to, painting and replacing joint sealants at Baggs, Davis, Freedom Rossman, Saddle Ridge and Sunrise Elementary Schools.

4.

Exterior Enclosure and Interior Assemblies	\$1,200,000
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 Work may include but is not limited to: Kitchen renovations at Henderson and Hobbs Elementary Schools; and exterior building panels repairs and replacement at the Transportation Building.

B. Services, Systems and Assemblies, and Equipment:

1.

Heating, Ventilation, Air Conditioning; Mechanical and Plumbing Upgrades, Repairs, Replacements or Modifications	\$2,500,000
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Work may include but is not limited to: Replacement of rooftop units at Okie Blanchard Sports Complex Concessions, Central High School’s Riske Field Concessions and Ticket Booths, and South High School Concessions and Ticket Booths; partial sanitary sewer line replacement at East High School; replacement of mini-split cooling systems at Alta Vista, Jessup, and Lebhart Elementary Schools, Central and East High Schools; replacement of Henderson Elementary School pneumatic controls system with digital building automation system and exhaust fans replacement; boiler replacements at Sunrise Elementary School; replacement of domestic water heater at Anderson Elementary School; and replacement of unit ventilators, steam radiators, and convectors at Storey Gymnasium.

2.

Electrical, Fire Alarms, and Lighting Upgrades	\$2,000,000
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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 Afflerbach and Alta Vista Elementary Schools, East and Triumph High Schools, and Transportation Facility.

C. Special Construction, Demolition, Site Improvements:

1.

Special Construction, Demolition, Site Improvements	\$1,000,000
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 Track replacement at Okie Blanchard Sports Complex.

2.

Site Lighting, Fencing and Security-related Components	\$2,000,000
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 Upgrades, improvements, and modifications to security main entrances with film or glazing at Afflerbach, Anderson, Baggs, Bain, Davis, Jessup, Prairie Wind, Saddle Ridge, and Sunrise Elementary Schools.

3.

Playground Features, Systems and Improvements	\$1,000,000
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 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 Alta Vista, Anderson, Gilchrist, Henderson, and Pioneer Park Elementary Schools.

Total Estimated Project Costs	\$14,800,000
Total Estimated Major Maintenance Funds	\$29,390,000
Set aside 10% for enhancements and unforeseen conditions:	\$1,480,000

Negotiations have been completed and certified staff will receive a base salary adjustment and allotted step and lane movement for an average salary increase of approximately 4 percent. Administrative staff will receive an increase of up to three 3 percent subject to the salary range limitation. Classified staff will receive a base salary adjustment and step movement based on the new salary schedule developed in consultation with the classified units and the district's labor market consultant. The average increase in salary for classified staff will be approximately 2.53 percent. The total impact from negotiations will increase general fund compensation by \$5.5 million for FY 2023-24. LCSD1 continues to utilize federal funding under the Elementary and Secondary School Emergency Relief Fund toward improving the educational outcomes of our students. LCSD1 recognizes the important role retaining staff has in ensuring student success. During the spring of 2022, LCSD1 implemented the COVID Related Recovery and Retention Stipend in support of LCSD1's continuing efforts in retaining employees. The final phase of the retention payments will be made to qualifying employees based on the approved requirements and payment schedule for an estimated cost of \$6.7 million for FY 2023-24. 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 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 increased funding through the United States Department of Agriculture.

In accordance with 2023 SF174, LCSD1 will act as the pass-through entity for state funding to the new charter school authorized and overseen by the Wyoming Charter School Authorizing Board. As a separate and distinct entity apart from LCSD1, a newly created custodial fund will be created to account for funds held on behalf of the charter school. At the time of the budget development, the school's opening date and funding allocation was unknown.

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 received \$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, 2024.¹³ 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>.

¹³ The period of funds availability includes an additional 12 months under the Tydings Amendment period.

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.



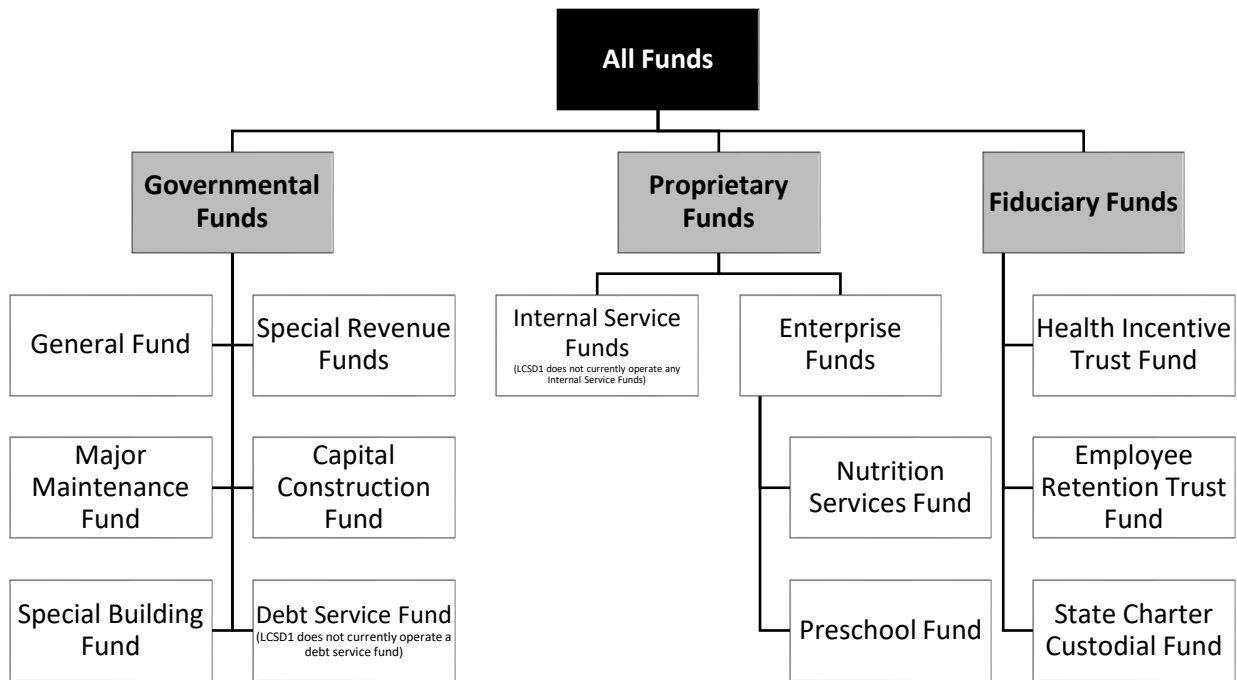
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EXPLANATION OF FUNDS

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

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

All Funds Diagram/Summary



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

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

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

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

Budget Development Process

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



Planning

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

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

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

Preparation and Submission

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

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

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

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

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

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

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

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

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

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Budget Development Timeline

July - October

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

October-November

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

December-February

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

March-April

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

May-June

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

Budget Adoption

The compiled budgets for the District are reviewed at the cabinet-level before formal presentation to the Board of Trustees on or before the third Wednesday in July.¹⁴ 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

¹⁴ Wyoming Statute 16-4-109(b)

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

Implementation and Monitoring

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

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

Personnel Controls and Approvals

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

Encumbrance Control

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

Evaluation

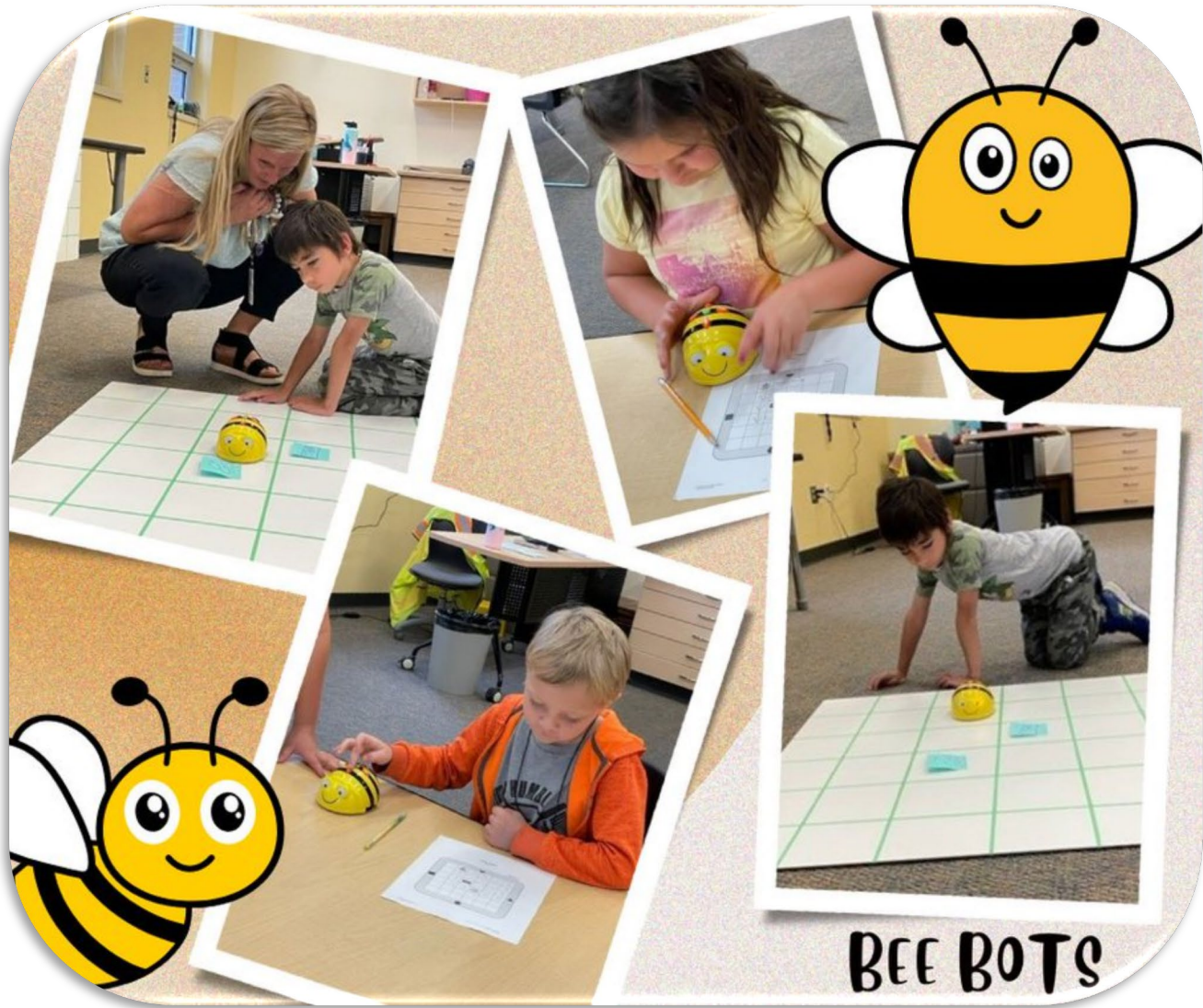
The last step in the budget process is evaluation, where data is gathered and reviewed to determine if individual budget units and overall-district performance for the fiscal year met expectations. This process is often interwoven with the budget development process for the upcoming fiscal year. As work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

Reporting System

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

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

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



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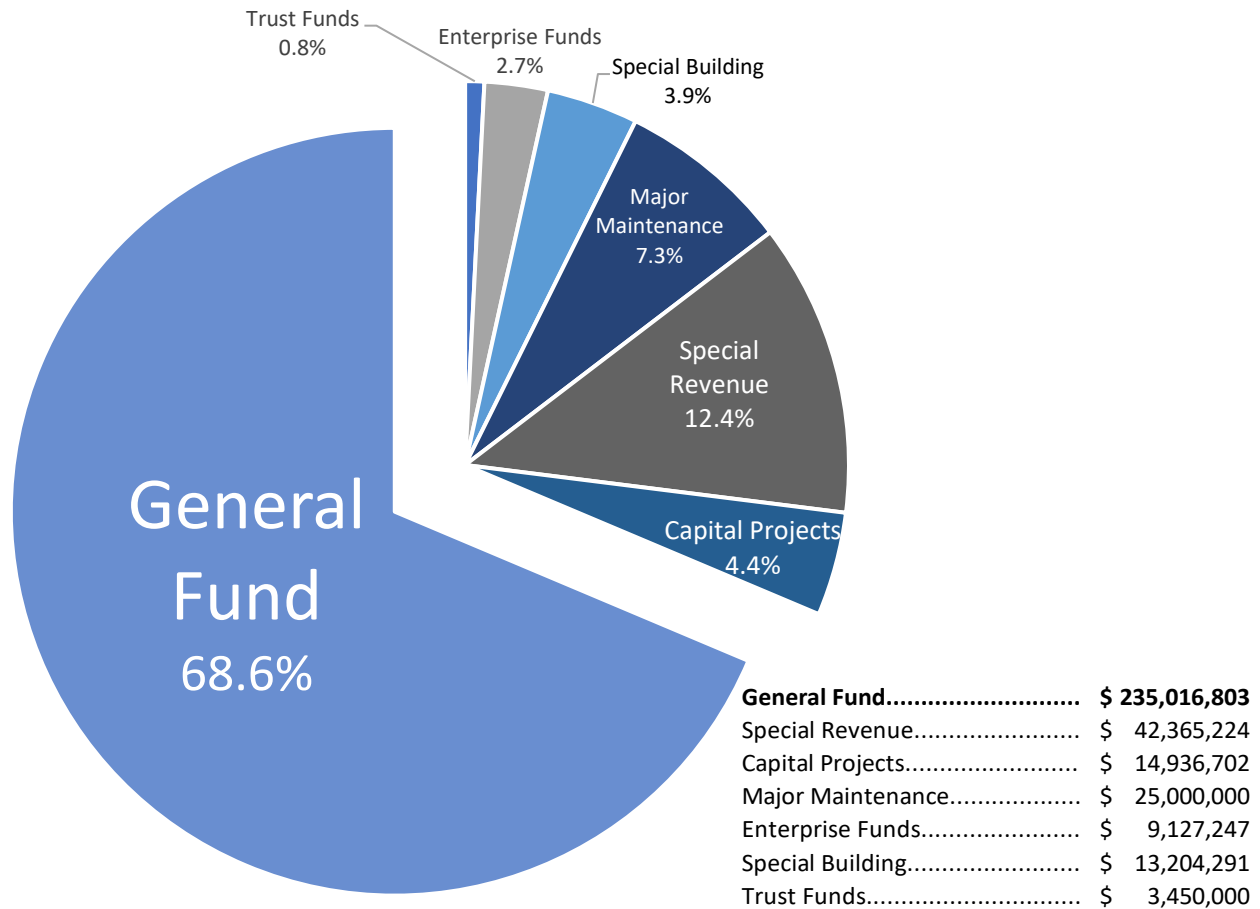
Financial Section

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

BUDGET AT A GLANCE

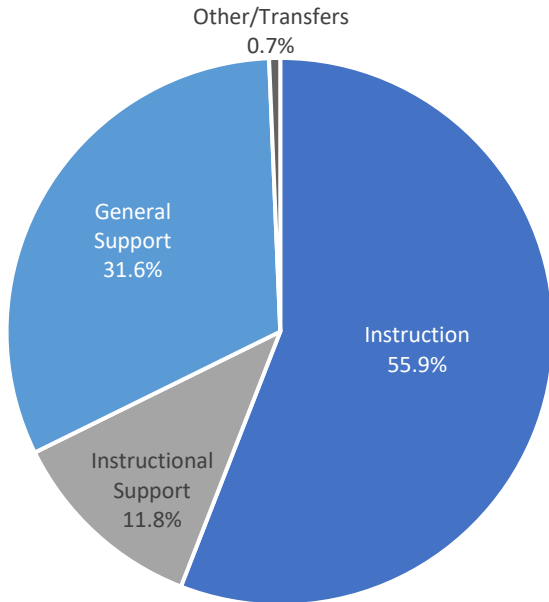
The total FY 2023-24 budget for LCSD1 is \$342,350,267 for all funds, a \$10.5 million decrease from FY 2022-23. The District has profiled an increase in General Fund expenditures of \$10.8 million for the FY 2023-24 adopted budget, with a decrease of \$3.7 million from local property taxes and a decrease of nearly \$29 million from State entitlement payments. This decrease is a result of excess tax collections during the 2022-23 fiscal year and changes to the special education funding component. The figure below provides the proportion of the different funds included in the FY 2023-24 budget. Additional details on the budgeted amounts for each fund can be found in the following pages.

LCSD1 Budgeted Expenditures, FY 2023-24



The following figure provides a summary of General Fund expenditures by major function category. As illustrated in the chart, the FY 2023-24 budget allocates 56 percent for instructional costs, 11.8 percent for Instructional Support, 31.6 percent for General Support and the remaining .07 percent to Other and Transfers. It is important to note that additional operating expenditures for federal programs, major maintenance, capital construction, debt service and food service operations are presented in separate non-General Funds and therefore are not depicted in the figure on the next page.

LCSD1 General Fund Budget by Function, FY 2023-24



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

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 2023-24

82.5¢ Salaries and Benefits



8.6¢ Supplies/Materials

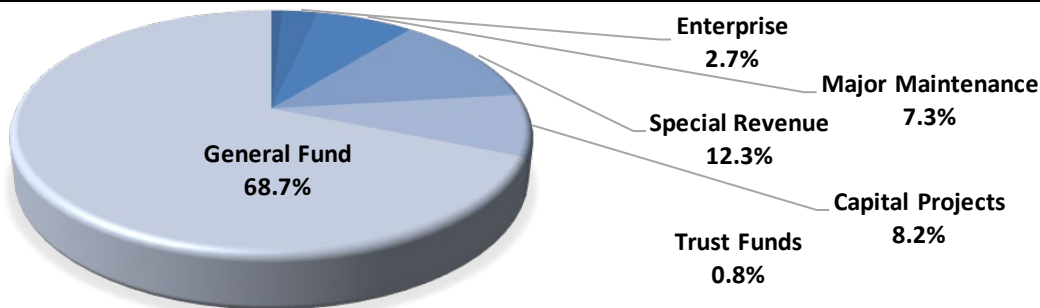
6.4¢ Purchases Services/Other

2.5¢ Transfers/Charter Schools

SUMMARY AND EXPLANATION OF BUDGETS

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

GENERAL FUND	68.7% of total	235,016,803
<i>The General Fund is used for the general operations of the District including instruction, instructional support services, administration, transportation, instructional material and equipment, computer technology, and routine maintenance. Over 83 percent of this fund is used to pay for salaries and benefits.</i>		
SPECIAL REVENUE FUND		
FEDERAL GRANTS AND RESTRICTED FUNDS	11.7% of total	\$40,020,224
<i>The Special Revenue Fund is used to account for all <u>supplemental</u> categorical federal and state restricted grants. The federal grants are legally restricted to specific uses within targeted populations.</i>		
STUDENT ACTIVITY FUND	0.6% of total	\$2,000,000
<i>Activity Funds are established in each of the District schools. Students sponsor projects to raise the money and prioritize how to spend these funds.</i>		
SCHOLARSHIP FUND	0.01% of total	\$ 45,000
<i>Scholarship Funds are held in a custodial capacity and administered in accordance the terms of the scholarship.</i>		
MAJOR MAINTENANCE FUND	7.3% of total	\$ 25,000,000
<i>The Major Maintenance Fund is used to account for repair and remodel of major capital facilities. Projects are submitted to and approved by the Wyoming School Facilities Commission. Funding is based on formulas and appropriations.</i>		
CAPITAL PROJECTS FUND		
CAPITAL CONSTRUCTION FUND	4.4% of total	\$14,936,702
<i>The Capital Construction Fund is used to account for acquisition or construction of major capital facilities. This is primarily funded through the Legislature and the State Construction Department/School Facilities Division.</i>		
SPECIAL BUILDING FUND	3.9% of total	\$ 13,204,291
<i>The Special Building Fund is used to account for repair, remodel and construction of major capital facilities that are being funded by sources other than State entitlements such as Recreation Mill and other private sources.</i>		
ENTERPRISE FUNDS		
<i>Enterprise funds account for operations that are finance and operated in a manner similar to private business enterprises. The primary program funded as an enterprise fund is nutrition serves.</i>		
NUTRITION SERVICES FUND	2.5% of total	\$8,715,372
TUITION PRESCHOOL FUND	0.1% of total	\$411,875
TRUST FUNDS		
<i>Trust Funds are established to account for assets held by the School District in a trustee capacity. These monies are used for funding long-term liabilities for postemployment benefit programs.</i>		
HEALTH INCENTIVE TRUST FUND	0.4% of total	\$ 1,500,000
EMPLOYEE RETENTION TRUST FUND	0.4% of total	\$ 1,250,000
CUSTODIAL FUNDS		
<i>Custodial funds are for assets held which will benefit parties that are not part of the government administering the fund. This fund is required for passing funding through to the State approved charter school.</i>		
STATE CHARTER SCHOOL FUND	0.0% of total	\$ -
TOTAL		\$342,100,267



AUTHORIZED MILL LEVIES

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED
REQUIRED LOCAL EFFORT 25 - MILLS	25.000	25.000	25.000	25.000	25.000	25.000	25.000	25.000
BOND AND INTEREST LEVIES	-	-	-	-	-	-	-	-
RECREATION MILL	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
COUNTY 6 - MILLS ¹	6.000	6.000	6.000	6.000	6.000	6.000	6.000	6.000
TOTAL SCHOOL DISTRICT LEVIES	32.000	32.000	32.000	32.000	32.000	32.000	32.000	32.000
STATEWIDE SCHOOL FOUNDATION LEVY	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
LARAMIE COUNTY ASSESSED VALUATION	\$ 2,071,909,677	\$ 2,223,593,159	\$ 1,930,631,036	\$ 2,480,513,587	\$ 2,876,140,138	\$ 3,048,708,546	\$ 3,054,805,963	\$ 3,085,354,023
LCSD1 ASSESSED VALUATION	\$ 1,718,022,367	\$ 1,740,549,942	\$ 1,653,817,130	\$ 1,972,743,418	\$ 2,208,127,283	\$ 2,340,614,920	\$ 2,345,296,150	\$ 2,368,749,111
BOND CAPACITY (10%) ²	\$ 171,802,237	\$ 174,054,994	\$ 165,381,713	\$ 197,274,342	\$ 220,812,728	\$ 234,061,492	\$ 234,529,615	\$ 236,874,911

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

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

FY 2023-24 BUDGET SUMMARY By Function

	General Fund	Special Revenue Funds (Combined)	Major Maintenance Fund	Capital Construction Fund	Special Building Fund (Combined)	Enterprise Funds (Combined)	Trust Funds (Combined)	Total
Beginning Balance	42,827,055	(528,459)	21,513,830	44,903	21,746,040	4,988,942	14,144,651	104,736,963
Excess Tax Restriction	4,180,257	-	-	-	-	-	-	4,180,257
Prior Year Encumbrances	6,600,813	-	-	-	-	-	-	6,600,813
	\$ 53,608,125	\$ (528,459)	\$ 21,513,830	\$ 44,903	\$ 21,746,040	\$ 4,988,942	\$ 14,144,651	\$ 115,518,033
Revenue								
81xxx - Local Revenue	67,159,808	2,145,000	500,000	8,072	669,500	2,555,150	300,000	73,337,530
82xxx - County Revenue	20,185,395	-	-	14,155,532	-	-	-	34,340,927
83xxx - State Revenue	128,304,734	180,000	11,800,000	746,347	-	-	-	141,031,081
84xxx - Federal Revenue	925,000	42,738,013	-	-	-	4,500,000	-	48,163,013
85xxx - Other/Transfers	5,000	-	-	100,000	6,456,121	156,725	2,000,000	8,717,846
Total Revenue	\$ 216,579,937	\$ 45,063,013	\$ 12,300,000	\$ 15,009,951	\$ 7,125,621	\$ 7,211,875	\$ 2,300,000	\$ 305,590,397
Total Funds Available	\$ 270,188,062	\$ 44,534,554	\$ 33,813,830	\$ 15,054,854	\$ 28,871,661	\$ 12,200,817	\$ 16,444,651	\$ 421,108,430
Expenditure								
1xxx - Instruction	131,404,959	25,236,402	-	-	32,700	411,875	1,565,000	158,650,936
2xxx - Instructional Support	27,739,512	10,492,139	-	-	5,000	-	785,000	39,021,651
3xxx - General Support	74,336,397	6,138,830	25,000,000	-	25,000	-	1,100,000	106,600,227
4xxx - Non-instructional	-	245,000	-	746,347	-	8,715,372	-	9,706,719
5xxx - Capital Outlay	-	252,853	-	-	12,041,591	-	-	12,294,444
6xxx - Other/Transfers	1,535,935	-	-	14,190,355	1,100,000	-	-	16,826,290
Total Expenditure	\$ 235,016,803	\$ 42,365,224	\$ 25,000,000	\$ 14,936,702	\$ 13,204,291	\$ 9,127,247	\$ 3,450,000	\$ 343,100,267
Ending Balance	\$ 35,171,259	\$ 2,169,330	\$ 8,813,830	\$ 118,152	\$ 15,667,370	\$ 3,073,570	\$ 12,994,651	\$ 78,008,162

GENERAL FUND BUDGET SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUE	\$ 214,374,849	\$ 217,316,806	\$ 226,945,552	\$ 205,370,929	\$ 216,559,025	\$ 216,579,937	\$ 219,074,108	\$ 222,441,133	\$ 222,151,808
EXPENSES	202,531,459	213,022,635	208,087,129	218,594,713	209,357,601	228,415,990	225,639,182	227,895,574	228,351,365
PRIOR YEAR OBLIGATIONS	5,437,600	3,399,406	5,963,682	5,536,858	5,536,858	6,600,813	-	-	-
RESULTS FROM OPERATIONS	\$ 6,405,790	\$ 894,765	\$ 12,894,741	\$ (18,760,642)	\$ 1,664,566	\$ (18,436,866)	\$ (6,565,074)	\$ (5,454,441)	\$ (6,199,557)
FUNDS AVAILABLE FROM PRIOR YEAR	\$ 26,310,664	\$ 34,754,647	\$ 33,085,136	\$ 46,094,139	\$ 46,406,701	\$ 47,007,312	\$ 35,171,259	\$ 28,606,185	\$ 23,151,744
ENCUMBRANCES RELEASED	5,437,600	3,399,406	5,963,682	5,536,858	5,536,858	6,600,813	-	-	-
ENCUMBRANCES ADDED	(3,399,406)	(5,963,682)	(5,536,858)	-	(6,600,813)	-	-	-	-
FUND BALANCE	\$ 34,754,648	\$ 33,085,136	\$ 46,406,701	\$ 32,870,355	\$ 47,007,312	\$ 35,171,259	\$ 28,606,185	\$ 23,151,744	\$ 16,952,188
<i>Less Tax Excess Restriction¹</i>	-	-	(5,816,760)	-	(4,180,257)	-	-	-	-
ESTIMATED FUND RESERVE	\$ 34,754,648	\$ 33,085,136	\$ 40,589,941	\$ 32,870,355	\$ 42,827,055	\$ 35,171,259	\$ 28,606,185	\$ 23,151,744	\$ 16,952,188

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

GENERAL FUND REVENUE

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
LOCAL REVENUE	\$ 52,512,236	\$ 51,184,332	\$ 54,911,282	\$ 58,060,098	\$ 70,810,079	\$ 67,159,808	\$ 71,189,396	\$ 74,036,972	\$ 74,777,342
Includes:									
District Tax-25 mills									
Motor Vehicle Taxes									
Car Company Taxes									
Interest & Dividends									
Admissions									
Pupil Activity Income									
School Rentals									
COUNTY REVENUE	\$ 14,989,555	\$ 14,986,037	\$ 15,166,155	\$ 15,598,945	\$ 22,003,218	\$ 20,185,395	\$ 21,396,519	\$ 22,252,379	\$ 22,474,903
Includes:									
6-mill County Tax									
Motor Vehicle Taxes									
Car Company Taxes									
Fines & Forfeitures									
STATE REVENUE	\$ 145,943,674	\$ 149,745,728	\$ 155,717,732	\$ 131,001,886	\$ 122,552,657	\$ 128,304,734	\$ 125,558,193	\$ 125,221,781	\$ 126,473,999
Includes:									
Foundation Program,									
Joint Service, Taylor									
Grazing, Tax Short Fall									
FEDERAL	\$ 604,821	\$ 1,299,959	\$ 1,049,694	\$ 705,000	\$ 1,124,511	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000
Includes:									
Impact Aid, J.R.O.T.C.									
OTHER SOURCES	\$ 324,563	\$ 100,750	\$ 100,688	\$ 5,000	\$ 68,558	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Includes:									
Sale of Assets, Fund									
Transfers, Proceeds From									
Insurance Claims									
TOTAL	\$ 214,374,849	\$ 217,316,806	\$ 226,945,552	\$ 205,370,929	\$ 216,559,025	\$ 216,579,937	\$ 219,074,108	\$ 222,441,133	\$ 224,656,244

GENERAL FUND BUDGET SUMMARY By Function

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTED	PROJECTED	PROJECTED
Beginning Balance	\$ 26,310,664	\$ 34,754,648	\$ 33,085,136	\$ 46,094,139	\$ 46,406,701	\$ 47,007,312	\$ 35,171,259	\$ 29,860,453	\$ 25,672,822
Carryover Encumbrance	5,437,600	3,399,406	5,963,682	5,536,858	5,536,858	6,600,813	-	-	-
Revenue									
81xxx - Local Revenue	\$ 52,512,236	\$ 51,184,332	\$ 54,911,282	\$ 58,060,098	\$ 70,810,079	\$ 67,159,808	\$ 71,189,396	\$ 74,036,972	\$ 74,777,342
82xxx - County Revenue	14,989,555	14,986,037	15,166,155	15,598,945	22,003,218	20,185,395	21,396,519	22,252,379	22,474,903
83xxx - State Revenue	145,943,674	149,745,728	155,717,732	131,001,886	122,552,657	128,304,734	125,558,193	125,221,781	126,473,999
84xxx - Federal Revenue	604,821	1,299,959	1,049,694	705,000	1,124,511	925,000	925,000	925,000	925,000
85xxx - Other/Transfers	324,563	100,750	100,688	5,000	68,558	5,000	5,000	5,000	5,000
Total Revenue	\$ 214,374,849	\$ 217,316,806	\$ 226,945,552	\$ 205,370,929	\$ 216,559,025	\$ 216,579,937	\$ 219,074,108	\$ 222,441,133	\$ 224,656,244
Expenditure									
1xxx - Instruction	\$ 123,553,822	\$ 127,814,660	\$ 123,365,393	\$ 127,663,853	\$ 124,395,444	\$ 131,404,959	\$ 128,776,860	\$ 130,064,628	\$ 130,324,758
2xxx - Instructional Support	23,036,727	22,752,933	21,845,028	24,230,131	23,600,272	27,739,512	27,184,722	27,456,569	27,511,482
3xxx - General Support	59,086,011	61,497,201	63,836,830	68,799,756	63,132,121	74,336,397	66,902,757	67,571,785	67,706,928
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	2,292,500	4,357,247	5,003,559	3,437,830	3,359,330	1,535,935	1,520,576	1,535,781	1,538,853
Total Expenditure	\$ 207,969,059	\$ 216,422,041	\$ 214,050,811	\$ 224,131,570	\$ 214,487,167	\$ 235,016,803	\$ 224,384,914	\$ 226,628,764	\$ 227,082,021
Encumbrance	<i>3,399,406</i>	<i>5,963,682</i>	<i>5,536,858</i>	-	<i>6,600,813</i>	-	-	-	-
Ending Balance	\$ 34,754,648	\$ 33,085,136	\$ 46,406,701	\$ 32,870,356	\$ 47,007,312	\$ 35,171,259	\$ 29,860,453	\$ 25,672,822	\$ 23,247,045

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

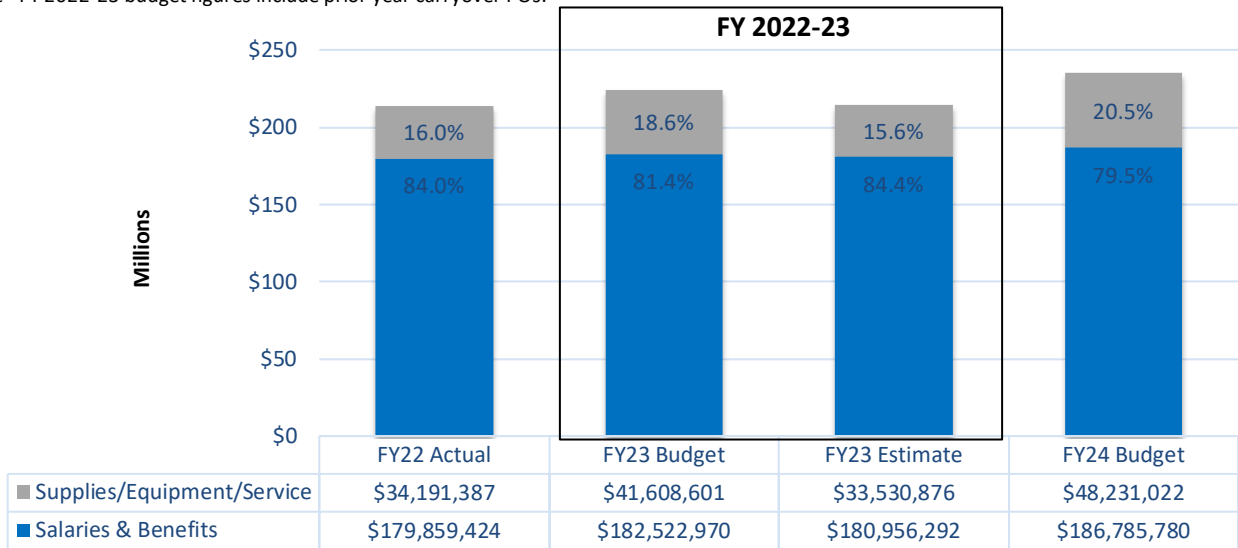
Includes the operation of the maintenance department, custodial department for all schools, utilities for all buildings, planning services, risk management, and property and liability insurance.

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

GENERAL FUND EXPENDITURES

EXPENDITURES	FY 2021-22	FY 2022-23		FY 2023-24
	ACTUAL	BUDGET	ESTIMATE	BUDGET ¹
Salaries & Benefits	\$ 179,859,424	\$ 182,522,970	\$ 180,956,292	\$ 186,785,780
Supplies/Equipment/Service				
School Budgets	3,531,725	4,834,306	4,011,446	4,989,289
Charter Schools	3,847,779	4,207,600	3,807,603	4,209,600
Special Services	1,232,992	1,183,913	1,646,078	1,553,208
Curriculum/Inst Staff Services	742,657	1,729,444	1,018,273	1,829,136
Technology Services	3,803,175	3,532,673	2,824,830	6,075,570
Instructional Material	1,687,985	1,565,311	1,045,884	2,649,871
Central Administration	6,193,219	9,467,184	4,958,845	8,859,562
Transportation	2,665,285	3,683,411	2,496,784	4,283,736
Facilities	10,083,745	10,725,808	11,504,229	13,220,277
School Board	402,824	678,951	216,904	560,773
Total Supplies/Equip/Service	\$ 34,191,387	\$ 41,608,601	\$ 33,530,876	\$ 48,231,022
TOTAL EXPENSE	\$ 214,050,811	\$ 224,131,571	\$ 214,487,168	\$ 235,016,803

¹Note - FY 2022-23 budget figures include prior year carryover POs.



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GENERAL FUND

SCHOOL AND DEPARTMENT EXPENDITURES

	FY 2021-22 ACTUAL	FY 2022-23		FY 2023-24 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
		BUDGET	ESTIMATE			
High Schools	\$ 1,683,680	\$ 2,105,859	\$ 1,458,211	\$ 2,084,984	\$ 132,700	\$ 2,217,684
Junior High Schools	524,106	723,967	1,130,652	727,173	76,478	803,651
Elementary Schools	1,310,899	1,978,520	1,417,948	1,917,429	50,525	1,967,954
Virtual School	13,040	25,960	4,635	-	-	-
Charter Schools	3,847,779	4,207,600	3,807,603	4,200,000	9,600	4,209,600
Total	\$ 7,379,504	\$ 9,041,906	\$ 7,819,049	\$ 8,929,586	\$ 269,303	\$ 9,198,889
Departments ¹	\$ 26,811,883	\$ 32,566,695	\$ 25,711,826	\$ 32,700,644	\$ 6,331,508	\$ 39,032,152
Total Schools/Departments	34,191,387	41,608,601	33,530,875	41,630,230	6,600,812	48,231,042
Salaries	\$ 114,890,401	\$ 118,058,970	\$ 117,030,108	\$ 121,394,127	\$ -	\$ 121,394,127
Benefits	64,969,023	64,464,000	63,923,724	65,391,653	-	65,391,653
Total	179,859,424	182,522,970	180,953,832	186,785,780	-	186,785,780
Total Expenses ²	\$ 214,050,811	\$ 224,131,571	\$ 214,484,707	\$ 228,416,010	\$ 6,600,812	\$ 235,016,822
Cash Reserve	\$ 46,406,701	\$ 32,870,356	\$ 47,007,312	\$ 35,171,259		\$ 35,171,259
Grand Total	\$ 260,457,512	\$ 257,001,927	\$ 261,492,019	\$ 263,587,269	\$ 6,600,812	\$ 270,188,081

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

²Includes purchased services, supplies, and equipment.

GENERAL FUND SALARIES & FRINGE BENEFITS

**FY 2023-24
BUDGET**

SALARIES:		
Certified	\$	87,418,962
Professional		2,495,073
Classified		27,730,592
Substitutes/Temporary		3,749,500
Total Salaries	\$	121,394,127

FRINGE BENEFITS:		
Social Security/Retirement	\$	26,815,330
Insurance:		35,780,652
Health, Life, LTD		
Workers' Compensation		437,592
Unemployment		38,736
Other Fringe Benefits/Retention		2,319,343
Total Fringe Benefits	\$	65,391,653

TOTAL SALARIES & BENEFITS	\$	186,785,780
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SCHOOLS	FY 2022-23	FY 2023-24	DIFFERENCE
	BUDGET	BUDGET	
Central High School	\$ 586,629	\$ 626,170	\$ 39,541
East High School	673,158	755,211	82,053
Triumph High School	141,700	116,998	(24,702)
South High School	573,214	586,605	13,391
TOTAL HIGH SCHOOL	\$ 1,974,701	\$ 2,084,984	\$ 110,283
Carey Junior High School	260,336	283,295	22,959
Johnson Junior High School	207,558	220,749	13,191
McCormick Junior High School	205,028	223,129	18,101
TOTAL JUNIOR HIGH	\$ 672,922	\$ 727,173	\$ 54,251
Afflerbach Elementary	101,465	93,737	(7,728)
Alta Vista Elementary	66,633	59,724	(6,909)
Anderson Elementary	73,297	85,081	11,784
Arp Elementary	80,453	84,345	3,892
Baggs Elementary	82,653	81,710	(943)
Bain Elementary	62,583	61,021	(1,562)
Buffalo Ridge Elementary	45,400	47,580	2,180
Clawson Elementary	2,511	2,109	(402)
Cole Elementary	41,373	44,131	2,758
Davis Elementary	91,113	88,452	(2,661)
Deming/Miller Elementary	56,849	52,495	(4,354)
Dildine Elementary	76,205	83,630	7,425
Fairview/Lebhart Elementary	55,807	52,795	(3,012)
Freedom Elementary	98,893	87,774	(11,119)
Gilchrist Elementary	26,852	31,204	4,352
Goins Elementary	84,363	77,979	(6,384)
Hebard Elementary	26,453	32,510	6,057
Henderson Elementary	68,300	75,258	6,958
Hobbs Elementary	86,233	83,666	(2,567)
Jessup Elementary	71,235	65,818	(5,417)
Meadowlark Elementary	136,481	136,037	(444)
Pioneer Park Elementary	91,069	96,962	5,893
Prairie Wind Elementary	113,828	124,085	10,257
Rossman Elementary	77,433	73,106	(4,327)
Saddle Ridge Elementary	90,820	99,438	8,618
Sunrise Elementary	87,473	90,114	2,641
Willadsen Elementary	8,743	6,668	(2,075)
TOTAL ELEMENTARY	\$ 1,904,518	\$ 1,917,429	\$ 12,911
Cheyenne Virtual School	25,960	-	(25,960)
TOTAL VIRTUAL SCHOOL	\$ 25,960	\$ -	\$ (25,960)
PODER Academy Charter	2,000,000	2,000,000	-
PODER Academy Secondary Charter	2,200,000	2,200,000	-
TOTAL CHARTER SCHOOLS	\$ 4,200,000	\$ 4,200,000	\$ -
TOTAL SCHOOLS	\$ 8,778,101	\$ 8,929,586	\$ 151,485

DEPARTMENTS	FY 2022-23	FY 2023-24	DIFFERENCE
	BUDGET	BUDGET	
Board of Education	\$ 505,952	\$ 505,952	\$ -
TOTAL BOARD OF EDUCATION	\$ 505,952	\$ 505,952	\$ -
Department of Superintendent	435,772	435,772	-
Department of Community Relations	67,102	67,102	-
Department of General Legal Counsel	10,000	10,000	-
Department of Instruction	877,478	877,478	-
Department of Finance	3,070,574	3,470,574	400,000
Department of Business Services	520,615	520,615	-
Warehouse	46,190	46,190	-
Mailroom and Graphics	327,798	327,798	-
Department of Athletics/Activities	199,530	199,530	-
Department of Human Resources	309,231	309,231	-
Offset Budget	(391,256)	(299,485)	91,771
TOTAL CENTRAL ADMINISTRATION	\$ 5,473,034	\$ 5,964,805	\$ 491,771
Curriculum and Instruction	149,939	149,939	-
At-Risk Instruction	35,625	65,625	30,000
Gifted and Talented Instruction	48,232	48,232	-
International Baccalaureate	117,751	117,751	-
Art Instruction	30,826	30,826	-
World Language Instruction	11,871	11,871	-
Language Arts Instruction	81,119	81,119	-
PE/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	-
Career and Technical Education	162,392	162,392	-
School Leadership	-	50,000	50,000
Summer School/Extended Day Instruction	-	38,500	38,500
Professional Learning Communities	365,384	365,384	-
Assessment	213,750	213,750	-
Staff Development	200,000	200,000	-
TOTAL CURRICULUM / INSTRUCTION	\$ 1,587,274	\$ 1,705,774	\$ 118,500

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DEPARTMENTS	FY 2022-23	FY 2023-24	DIFFERENCE
	BUDGET	BUDGET	
Department of Technology	873,467	873,467	-
Technology Integration	69,805	2,069,805	2,000,000
Management Information Systems	764,973	764,973	-
Multimedia Services	146,654	146,654	-
Field Services	1,493,700	1,493,700	-
TOTAL TECHNOLOGY	\$ 3,348,599	\$ 5,348,599	\$2,000,000
Special Services Reimbursable	887,494	1,238,000	350,506
Special Services	212,308	212,308	-
Nursing Services	36,132	36,132	-
TOTAL SPECIAL SERVICES	\$ 1,135,934	\$ 1,486,440	\$ 350,506
Curriculum Adoption	1,023,000	1,976,000	953,000
TOTAL INSTRUCTIONAL MATERIAL	\$ 1,023,000	\$ 1,976,000	\$ 953,000
Transportation Services	1,207,084	1,207,084	-
Transportation Shop	1,910,402	1,910,402	-
TOTAL TRANSPORTATION	\$ 3,117,486	\$ 3,117,486	\$ -
Department of Planning and Construction	362,346	362,346	-
Maintenance Administration	1,451,369	1,751,369	300,000
Facility Monitoring, Safety and Security	797,352	797,352	-
Custodial Services	377,033	397,033	20,000
Crisis Management	46,800	46,800	-
Risk Management	1,609,597	1,930,202	320,605
Utilities	6,356,486	7,310,486	954,000
TOTAL FACILITIES	\$11,000,983	\$12,595,588	\$1,594,605
DEPARTMENT TOTAL	\$27,192,262	\$32,700,644	\$5,508,382
GRAND TOTAL SCHOOLS & DEPARTMENTS	\$35,970,363	\$41,630,230	\$5,659,867

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FEDERAL GRANTS AND RESTRICTED FUNDS

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$ (976,536)	\$ (2,200,018)	\$ (1,005,209)	\$ (3,894,910)	\$ (3,575,491)	\$ (2,997,789)	\$ -	\$ -	\$ -
Accrued Expenses	1,183,969	1,591,510	1,005,209	3,894,910	3,575,491	2,997,789	-	-	-
Note from General Fund	2,250,000	2,250,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Adjusted Balance	2,457,433	1,641,492	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Revenue									
81xxx - Local Revenue	\$ 2,056,469	\$ 2,075,827	\$ 2,144,516	\$ 1,950,000	\$ 2,769,374	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	268,038	212,000	172,000	200,000	152,000	180,000	180,000	160,000	160,000
84xxx - Federal Revenue	12,603,000	29,923,427	32,267,511	60,331,121	34,928,696	42,738,013	14,025,538	13,885,282	14,024,135
85xxx - Other/Transfers	-	(7,108)	(631,258)	-	-	-	-	-	-
Total Revenue	\$14,927,507	\$32,204,146	\$33,952,770	\$62,481,121	\$ 37,850,070	\$43,018,013	\$14,305,538	\$14,145,282	\$14,284,135
Expenditure									
1xxx - Instruction	\$ 9,894,116	\$ 21,577,140	\$ 21,696,533	\$ 36,178,052	\$ 19,498,873	\$22,936,402	\$ 8,839,983	\$ 8,751,583	\$ 8,782,561
2xxx - Instructional Support	3,738,672	4,489,506	6,953,341	10,217,420	9,272,298	10,492,139	3,489,152	3,454,261	3,523,346
3xxx - General Support	492,267	2,889,690	6,084,361	8,811,722	5,252,222	6,138,830	1,976,403	1,939,439	1,978,228
4xxx - Non-instructional Support	31,441	64,242	57,266	500,000	181,058	200,000	-	-	-
5xxx - Capital Outlay	-	-	46,256	721,160	465,106	252,853	-	-	-
6xxx - Other/Transfers	1,994,493	1,988,759	2,094,886	2,630,514	2,602,811	-	-	-	-
Total Expenditure	\$16,150,989	\$31,009,337	\$36,932,645	\$59,058,868	\$ 37,272,368	\$40,020,224	\$14,305,538	\$14,145,283	\$14,284,136
Less Accrued Expenses	\$ (1,183,969)	\$ (1,591,510)	\$ (1,005,209)	\$ (3,894,910)	\$ (3,575,491)	\$ (2,997,789)	\$ -	\$ -	\$ -
Less Note from General Fund	(2,250,000)	(2,250,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
Ending Balance	\$ (2,200,018)	\$ (1,005,209)	\$ (3,985,084)	\$ (472,657)	\$ (2,997,789)	\$ -	\$ -	\$ -	\$ -

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 2023-24 with Comparative Data

	FY 2021-22 GRANT AWARDS	FY 2022-23 GRANT AWARDS	FY 2023-24 GRANT AWARDS
Local Sources			
CCHR Triumph Grant	20,000	20,000	20,000
Cheyenne Schools Foundation, Other Misc.	150,000	150,000	150,000
Cheyenne Community Recreation District Mill Levy	1,400,000	1,800,000	-
Employee Wellness BCBS	-	-	400,000
Triumph Early Learning Center	4,000	4,000	4,000
UW College Access Challenge Grant Program	3,000	3,000	3,000
Total Local Sources	<u>\$ 1,577,000</u>	<u>\$ 1,977,000</u>	<u>\$ 577,000</u>
State Sources			
National Board Certified Teacher Incentive	212,000	200,000	180,000
Total State Sources	<u>\$ 212,000</u>	<u>\$ 200,000</u>	<u>\$ 180,000</u>
Federal Sources			
McKinney-Vento Homeless Assistance	73,426	65,500	75,678
CTE Federal Perkins Grant	404,725	388,341	425,144
Title I-A	5,498,724	5,440,659	5,546,909
Title I-D Neglected and Delinquent	21,740	96,096	134,029
Title I 1003(a) School Improvement	638,493	629,369	630,000
Title II-A Supporting Effective Instruction	1,495,778	1,403,448	1,355,569
Title III English Language Acquisition	34,035	51,999	44,387
Title IV-A Student Support and Academic Enrichment	873,942	924,609	843,580
Title VI-B (IDEA) Section 611	4,522,625	4,504,732	4,922,993
Title VI-B (IDEA) Section 619 Preschool	24,618	27,389	33,238
Total Federal Sources	<u>\$ 13,588,106</u>	<u>\$ 13,532,142</u>	<u>\$ 14,011,526</u>
Emergency Aid/Federal Recovery Funds			
CRF Coronavirus Relief, and Economic Security (CARES) Act	-	-	-
CARES ESSER I	-	-	-
CRSSA ESSER II	19,095,955	-	-
ARPA ESSER III	42,886,803	-	-
Governor's Emergency Education Relief Fund (GEER I)	-	-	-
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	-	-
Total Emergency Aid/Federal Recovery Sources	<u>\$ 63,910,515</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ESTIMATED GRANTS	<u>\$ 79,287,621</u>	<u>\$ 15,709,142</u>	<u>\$ 14,768,526</u>

Note: Fiscal year 2023-24 grant awards are based on Notice of Grant Awards or pre-award notifications as of the publication of the FY 2023-24 budget. The budget will be adjusted throughout 2023-24 as grant awards are received.

STUDENT ACTIVITY FUNDS

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING FUND BALANCE	\$ 1,104,807	\$ 1,152,124	\$ 1,257,713	\$ 1,448,068	\$ 1,442,763	\$ 1,451,957	\$ 1,151,957	\$ 1,051,957	\$ 951,957
REVENUE									
81xxx - Local Revenue	1,530,424	976,623	1,638,316	1,700,000	2,141,876	2,000,000	2,200,000	2,200,000	2,200,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 1,530,424	\$ 976,623	\$ 1,638,316	\$ 1,700,000	\$ 2,141,876	\$ 2,000,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
EXPENDITURE									
1xxx - Instruction	1,483,107	871,318	1,453,266	1,600,000	2,132,682	2,300,000	2,300,000	2,300,000	2,300,000
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$ 1,483,107	\$ 871,318	\$ 1,453,266	\$ 1,600,000	\$ 2,132,682	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
ENDING BALANCE	\$ 1,152,124	\$ 1,257,429	\$ 1,442,763	\$ 1,548,068	\$ 1,451,957	\$ 1,151,957	\$ 1,051,957	\$ 951,957	\$ 851,957

SCHOLARSHIP FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$ 406,930	\$ 428,737	\$ 998,337	\$ 988,294	\$ 988,293	\$ 1,017,373	\$ 1,017,373	\$ 1,002,373	\$ 1,002,373
REVENUE									
81xxx - Local Revenue	26,983	577,121	26,881	10,500	47,563	45,000	30,000	30,000	30,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	1,070	1,025	-	500	-	-	-	-
TOTAL REVENUE	\$ 26,983	\$ 578,191	\$ 27,906	\$ 10,500	\$ 48,063	\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000
EXPENDITURE									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	5,176	8,591	37,950	45,000	18,983	45,000	45,000	45,000	45,000
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$ 5,176	\$ 8,591	\$ 37,950	\$ 45,000	\$ 18,983	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
ENDING BALANCE	\$ 428,737	\$ 998,337	\$ 988,293	\$ 953,794	\$ 1,017,373	\$ 1,017,373	\$ 1,002,373	\$ 987,373	\$ 987,373

MAJOR MAINTENANCE FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$4,896,558	\$ 7,580,152	\$13,189,399	\$16,560,710	\$ 16,560,712	\$21,513,830	\$ 8,813,830	\$ 8,563,830	\$ 5,813,830
REVENUE									
81xxx - Local Revenue	123,674	8,166	32,291	35,000	739,946	500,000	250,000	250,000	250,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	9,321,919	9,772,139	9,697,348	10,380,000	10,284,354	11,800,000	12,000,000	12,000,000	12,000,000
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$9,445,593	\$ 9,780,305	\$ 9,729,639	\$10,415,000	\$ 11,024,300	\$12,300,000	\$12,250,000	\$12,250,000	\$12,250,000
EXPENDITURE									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	6,761,999	4,171,058	6,358,326	19,480,000	6,071,182	25,000,000	12,500,000	15,000,000	12,000,000
4xxx - Non-instructional	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$6,761,999	\$ 4,171,058	\$ 6,358,326	\$19,480,000	\$ 6,071,182	\$25,000,000	\$12,500,000	\$15,000,000	\$12,000,000
ENDING BALANCE	\$7,580,152	\$13,189,399	\$16,560,712	\$ 7,495,710	\$ 21,513,830	\$ 8,813,830	\$ 8,563,830	\$ 5,813,830	\$ 6,063,830

CAPITAL CONSTRUCTION FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
FUND BALANCE 7/1	\$ (27,139)	\$ (106,615)	\$ (106,219)	\$ (82,076)	\$ (82,077)	\$ (73,249)	\$ -	\$ -	\$ -
REVENUE									
81xxx - Local Revenue	5,000	-	-	-	118,000	8,072	-	-	-
83xxx - State Revenue	29,211,951	13,118,017	3,691,604	31,323,769	18,927,002	14,155,532	-	-	-
83xxx - PODER/PASS	272,974	282,144	534,456	703,940	556,416	746,347	703,940	703,940	703,940
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	(380)	100,000	(118,000)	100,000	-	-	-
TOTAL REVENUE	\$ 29,489,925	\$ 13,400,161	\$ 4,225,680	\$ 32,127,709	\$ 19,483,418	\$ 15,009,951	\$ 703,940	\$ 703,940	\$ 703,940
EXPENDITURE									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	955,250	33,129	9,825	31,785	-	-	-	-	-
3xxx - PODER/PASS	272,974	282,144	534,456	703,940	556,416	746,347	703,940	703,940	703,940
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	28,341,177	13,084,492	3,657,257	31,309,908	18,918,174	14,190,355	-	-	-
TOTAL EXPENDITURE	\$ 29,569,401	\$ 13,399,765	\$ 4,201,538	\$ 32,045,633	\$ 19,474,590	\$ 14,936,702	\$ 703,940	\$ 703,940	\$ 703,940
ESTIMATED ENDING BALANCE 6/30	\$ (106,615)	\$ (106,219)	\$ (82,077)	\$ -	\$ (73,249)	\$ -	\$ -	\$ -	\$ -

Note - If additional contracts are made with the School Facilities Department, budget amendments will be made to the 2023-24 budget to appropriate necessary funding.

SPECIAL BUILDING FUND (COMBINED)

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
Beginning Balance	\$24,496,492	\$25,412,057	\$24,012,077	\$18,414,650	\$ 18,414,650	\$21,746,040	\$15,667,370	\$10,242,370	\$11,682,370
Revenue									
81xxx - Local Revenue	299,502	127,766	129,789	127,550	727,927	669,500	500,000	500,000	500,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	583,921	98,313	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	2,941,613	5,988,244	7,087,596	4,845,805	4,337,637	6,456,121	4,000,000	5,000,000	5,000,000
Total Revenue	\$ 3,825,036	\$ 6,214,323	\$ 7,217,385	\$ 4,973,355	\$ 5,065,564	\$ 7,125,621	\$ 4,500,000	\$ 5,500,000	\$ 5,500,000
Expenditure									
1xxx - Instruction	\$ 124,760	\$ 233	\$ 92,821	\$ 30,000	\$ 17,282	\$ 32,700	\$ 8,000,000	\$ 30,000	\$ 30,000
2xxx - Instructional Support	-	1,999	945	5,000	1,793	5,000	100,000	5,000	5,000
3xxx - General Support	-	-	-	25,000	9,210	25,000	125,000	25,000	25,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	2,784,711	7,612,071	12,721,046	3,830,630	1,705,889	12,041,591	1,700,000	4,000,000	4,000,000
6xxx - Other/Transfers	-	-	-	100,000	-	1,100,000	-	-	-
Total Expenditure	\$ 2,909,471	\$ 7,614,303	\$12,814,812	\$ 3,990,630	\$ 1,734,174	\$13,204,291	\$ 9,925,000	\$ 4,060,000	\$ 4,060,000
Ending Balance	\$25,412,057	\$24,012,077	\$18,414,650	\$19,397,375	\$ 21,746,040	\$15,667,370	\$10,242,370	\$11,682,370	\$13,122,370

NUTRITION SERVICE FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$4,956,939	\$3,803,819	\$4,404,657	\$5,873,089	\$5,552,981	\$4,988,942	\$3,073,570	\$2,373,570	\$2,073,570
REVENUE									
81xxx - Local Revenue	1,728,179	351,004	187,895	1,750,000	2,365,475	2,300,000	2,500,000	2,500,000	2,500,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	4,028,500	8,177,106	9,098,452	4,500,000	4,791,138	4,500,000	4,500,000	4,500,000	4,500,000
85xxx - Other/Transfers	103	-	(22,871)	-	145	-	1,000,000	1,500,000	1,500,000
TOTAL REVENUE	\$5,756,782	\$8,528,110	\$9,263,476	\$6,250,000	\$7,156,757	\$6,800,000	\$8,000,000	\$8,500,000	\$8,500,000
EXPENDITURE									
1xxx - Instruction	-	-	-	-	-	-	-	-	-
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	\$6,909,902	\$7,927,272	\$8,050,624	\$8,574,548	\$7,720,796	\$8,715,372	\$8,700,000	\$8,800,000	\$8,900,000
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	64,528	-	-	-	-	-	-
TOTAL EXPENDITURE	\$6,909,902	\$7,927,272	\$8,115,151	\$8,574,548	\$7,720,796	\$8,715,372	\$8,700,000	\$8,800,000	\$8,900,000
ENDING BALANCE	\$3,803,819	\$4,404,657	\$5,552,981	\$3,548,541	\$4,988,942	\$3,073,570	\$2,373,570	\$2,073,570	\$1,673,570

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

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>		<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
REVENUE									
81xxx - Local Revenue	-	-	-	324,720	28,413	255,150	260,253	265,458	270,767
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	208,519	156,725	159,860	163,057	166,317
TOTAL REVENUE	\$ -	\$ -	\$ -	\$324,720	\$236,932	\$411,875	\$420,113	\$428,515	\$437,084
EXPENDITURE									
1xxx - Instruction	-	-	-	324,720	236,932	411,875	420,113	428,515	437,085
2xxx - Instructional Support	-	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$ -	\$ -	\$ -	\$324,720	\$236,932	\$411,875	\$420,113	\$428,515	\$437,085
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ (0)

HEALTH INCENTIVE TRUST FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$4,669,149	\$5,081,245	\$6,806,831	\$7,069,799	\$7,074,179	\$7,119,654	\$6,519,654	\$6,629,154	\$6,636,629
REVENUE									
81xxx - Local Revenue	58,516	3,533	23,674	25,000	176,918	150,000	150,000	125,000	125,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	1,500,000	2,796,776	1,500,000	1,500,000	986,442	750,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUE	\$1,558,516	\$2,800,309	\$1,523,674	\$1,525,000	\$1,163,360	\$900,000	\$1,650,000	\$1,625,000	\$1,625,000
EXPENDITURE									
1xxx - Instruction	755,130	734,878	834,403	1,000,000	734,660	965,000	984,300	1,033,515	1,116,196
2xxx - Instructional Support	152,485	103,175	125,700	150,000	107,855	185,000	188,700	198,135	213,986
3xxx - General Support	238,805	236,670	300,605	330,000	275,370	350,000	367,500	385,875	416,745
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$1,146,420	\$1,074,723	\$1,260,708	\$1,480,000	\$1,117,885	\$1,500,000	\$1,540,500	\$1,617,525	\$1,746,927
ENDING BALANCE	\$5,081,245	\$6,806,831	\$7,069,797	\$7,114,799	\$7,119,654	\$6,519,654	\$6,629,154	\$6,636,629	\$6,514,702

EMPLOYEE RETENTION TRUST FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$2,323,411	\$2,726,319	\$4,549,277	\$7,904,244	\$ 7,904,244	\$7,024,997	\$ 6,474,997	\$ 6,149,997	\$ 5,799,997
REVENUE									
81xxx - Local Revenue	36,711	2,346	13,374	15,000	151,471	150,000	125,000	100,000	100,000
82xxx - County Revenue	-	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	1,000,000	3,459,957	4,000,000	1,500,000	742,910	1,250,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUE	\$1,036,711	\$3,462,303	\$4,013,374	\$1,515,000	\$ 894,381	\$1,400,000	\$ 1,625,000	\$ 1,600,000	\$ 1,600,000
EXPENDITURE									
1xxx - Instruction	\$ 440,582	\$ 1,114,205	\$ 236,986	\$ 1,250,000	\$ 550,201	\$ 600,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
2xxx - Instructional Support	8,083	173,850	100,338	200,000	525,448	600,000	200,000	200,000	200,000
3xxx - General Support	185,138	351,290	321,083	500,000	697,979	750,000	500,000	500,000	500,000
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	\$ 633,803	\$1,639,345	\$ 658,407	\$1,950,000	\$ 1,773,628	\$1,950,000	\$ 1,950,000	\$ 1,950,000	\$ 1,950,000
ENDING BALANCE	\$2,726,319	\$4,549,277	\$7,904,244	\$7,469,244	\$ 7,024,997	\$6,474,997	\$ 6,149,997	\$ 5,799,997	\$ 5,449,997

STATE CHARTER SCHOOL CUSTODIAL FUND

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	ACTUAL	ACTUAL	ACTUAL	BUDGET ESTIMATE	BUDGET	PROJECTION	PROJECTION	PROJECTION
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE								
81xxx - Local Revenue	-	-	-	-	-	2,300,000	2,500,000	2,800,000
82xxx - County Revenue	-	-	-	-	-	-	-	-
83xxx - State Revenue	-	-	-	-	-	-	-	-
84xxx - Federal Revenue	-	-	-	-	-	-	-	-
85xxx - Other/Transfers	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 2,500,000	\$ 2,800,000
EXPENDITURE								
1xxx - Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 2,500,000	\$ 2,800,000
2xxx - Instructional Support	-	-	-	-	-	-	-	-
3xxx - General Support	-	-	-	-	-	-	-	-
4xxx - Non-instructional Support	-	-	-	-	-	-	-	-
5xxx - Capital Outlay	-	-	-	-	-	-	-	-
6xxx - Other/Transfers	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	✓\$ -	✓\$ -	✓\$ -	✓\$ -	✓\$ -	✓\$ 2,300,000	✓\$ 2,500,000	✓\$ 2,800,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGET RESOLUTION

WHEREAS, on the 17th 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, 2024.

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 8th 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 2023-24 fiscal year ending June 30, 2024, and that the expenditures for each officer, department, or spending agency be limited to the amount herein appropriated.

WHEREAS, on July 17, 2023, this Board adopted a school budget for the 2023-24 fiscal year ending June 30, 2024, calling for the following appropriations: General Fund \$270,188,062; Special Revenue \$42,365,224; Major Maintenance \$25,000,000; Capital Projects \$14,936,702; Special Building \$13,204,291; Enterprise Funds \$9,127,247; Trust Funds \$3,450,000.

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 2023-24 fiscal year ending June 30, 2024 as shown opposite each fund: Amount to be raised – General Fund \$54,284,808 - to be raised by the 25-mill special District tax and \$16,855,895 to be raised by the 6-mill county equalization tax; Recreation Board Fund \$2,000,000, to be raised by the 1-mill recreation tax.

NOW, BE IT RESOLVED by the Board of Trustees of Laramie County School District Number One that the foregoing levies be made for the fiscal year ending June 30, 2024."

Passed, Approved and Adopted this 17th day of July, 2023.











Informational Section

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

School District Assessed Valuation

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

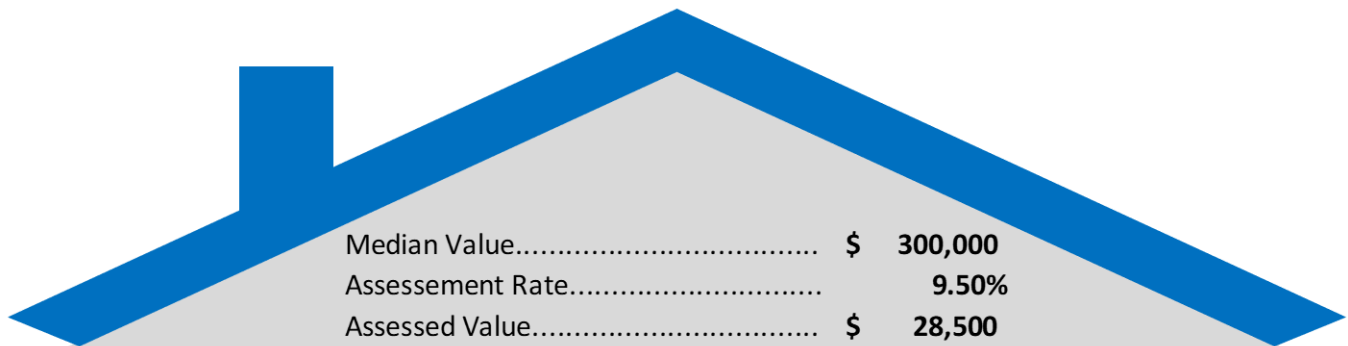
- 100% for Minerals
- 11.5% for industrial property
- 9.5% for commercial and residential property.

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

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

Analysis of Average Tax Bill

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



School Levies	Mill Levies	Annual Tax
State School Foundation.....	12.00	\$342.00
District School Foundation.....	25.00	\$712.50
County School Foundation.....	6.00	\$171.00
Recreation Mill.....	1.00	\$28.50
	44.00	\$1,254.00

PROPERTY TAXES BY THE NUMBERS

Annual Mills.... **72.34**
Annual Tax..... **\$2,062**

Other Non-School Levies	Mill Levies	Annual Tax
General City.....	8.00	\$228.00
Conservation District.....	0.50	\$14.25
Weed and Pest.....	0.80	\$22.80
General County/LCCC/Library.....	19.04	\$542.64
	28.34	\$807.69

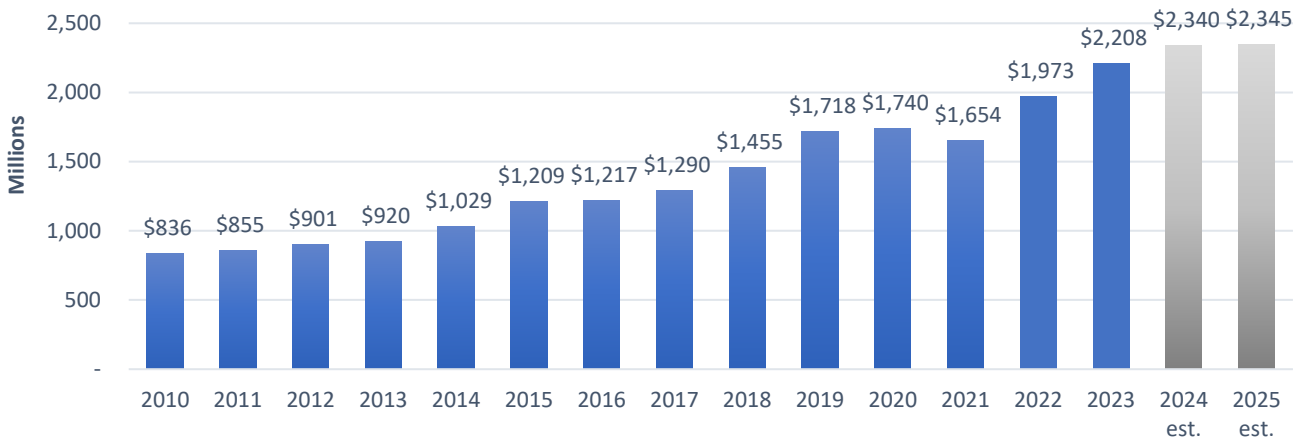
\$34.83 COST PER MONTH FOR EACH \$100K OF HOME VALUE

\$22.44 COST PER MONTH FOR EACH \$100K OF HOME VALUE

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

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

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



Source: Laramie County Assessor

LCSD1 Ad Valorem Tax Collections, 2010 through 2024

Assessment Year	Collection Year	LCSD1 Assessed Value	Total County Assessed Value	Mill Levies			Calculated Property Tax Levies
				District	County	Recreation District	
2010	2011	\$835,786,729	\$908,727,794	25.00	6.00	1.00	\$26,842,476
2011	2012	\$855,006,652	\$951,876,262	25.00	6.00	1.00	\$27,560,795
2012	2013	\$901,103,052	\$1,007,641,555	25.00	6.00	1.00	\$29,077,852
2013	2014	\$920,033,773	\$1,046,155,321	25.00	6.00	1.00	\$29,789,393
2014	2015	\$1,029,384,392	\$1,166,877,447	25.00	6.00	1.00	\$33,299,253
2015	2016	\$1,209,350,376	\$1,384,962,686	25.00	6.00	1.00	\$39,189,011
2016	2017	\$1,217,062,612	\$1,391,787,844	25.00	6.00	1.00	\$39,443,207
2017	2018	\$1,289,871,261	\$1,449,087,507	25.00	6.00	1.00	\$41,647,775
2018	2019	\$1,455,272,484	\$1,664,944,741	25.00	6.00	1.00	\$47,126,477
2019	2020	\$1,718,022,367	\$2,071,909,677	25.00	6.00	1.00	\$56,224,865
2020	2021	\$1,740,286,771	\$2,223,593,159	25.00	6.00	1.00	\$57,656,441
2021	2022	\$1,653,817,130	\$1,930,631,036	25.00	6.00	1.00	\$51,554,174
2022	2023	\$1,972,743,418	\$2,480,513,587	25.00	6.00	1.00	\$65,105,805
2023	2024	\$2,208,127,283	\$2,876,140,138	25.00	6.00	1.00	\$73,429,109

Source: WDE Statewide Payment Models and LCSD1 records.

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

Personnel Resource Allocations

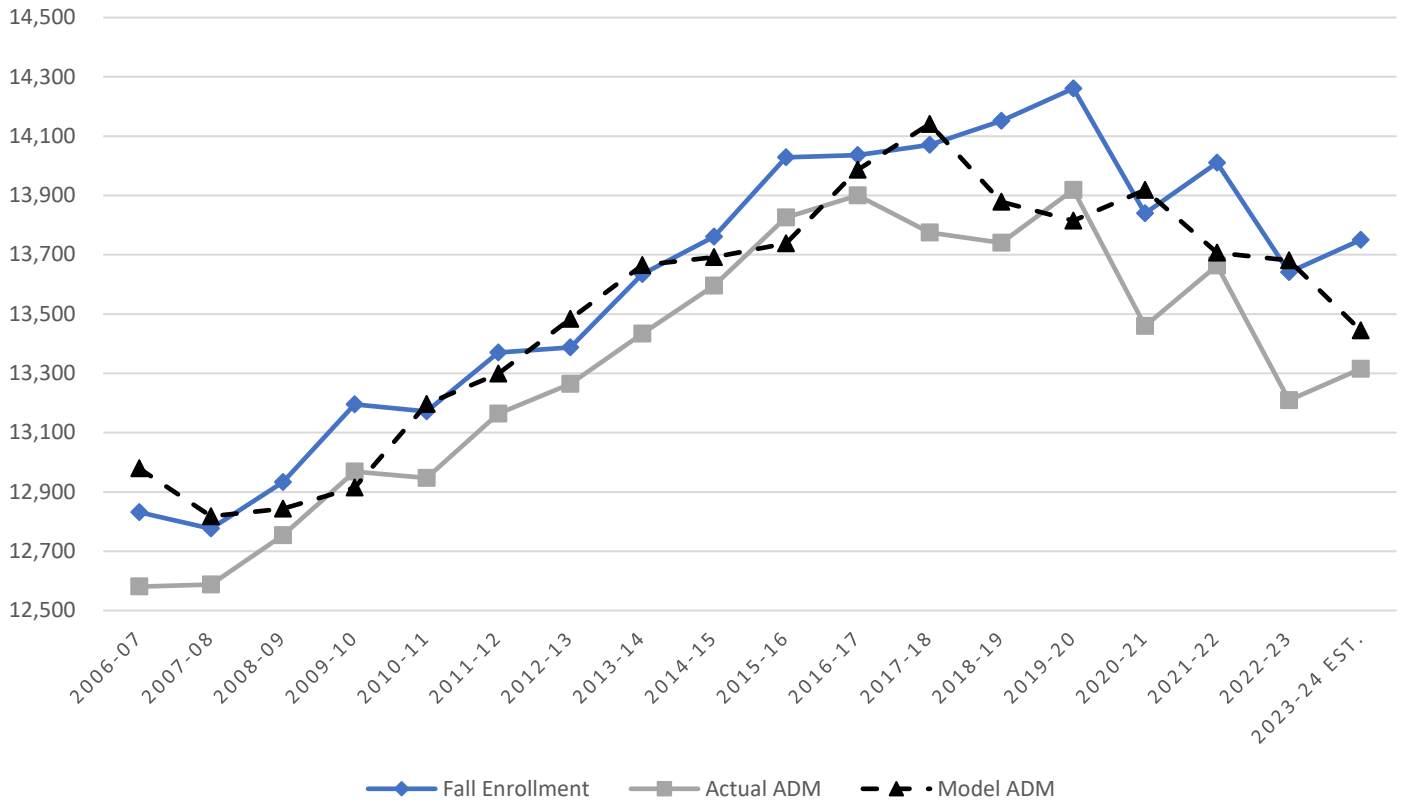
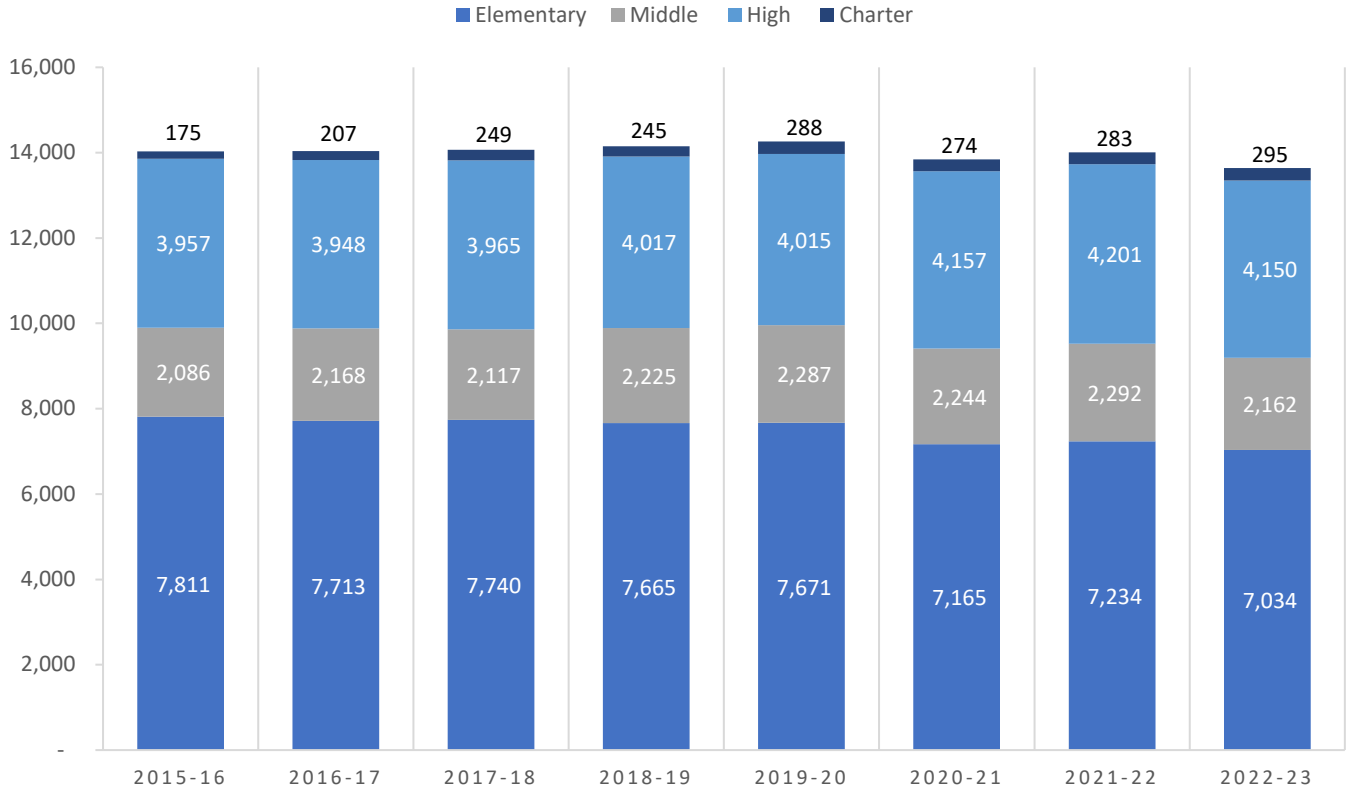
The salary and benefit costs associated with personnel resource allocations are included in each fund appropriation. The number of employees allocated to each school or department is presented in full-time equivalent units (FTE). A full-time equivalent accounts for part-time employees as a proportionate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

Staff Summary by Function

Staffing Group Name (Total FTE)	2019-20	2020-21	2021-22	2022-23	Change
Elementary Teacher	567.5	578.6	561.5	548.9	(12.6)
High School Teacher	292.1	298.7	305.7	308.7	3.1
Pre-Kindergarten Teacher	10.0	9.0	9.0	9.0	0.0
Jr Hi/Middle School Teacher	158.8	161.3	153.0	150.7	(2.3)
Teachers Total	1,028.3	1,047.6	1,029.2	1,017.3	(11.9)
Instructional Aides	316.3	320.9	315.9	323.1	7.2
Instructional Staff Total	1,344.7	1,368.5	1,345.1	1,340.4	(4.7)
Elementary Guidance Counselors	3.0	3.0	5.9	8.0	2.1
Secondary Guidance Counselors	21.8	24.5	25.6	24.5	(1.1)
Counselors Total	24.8	27.5	31.5	32.5	1.0
Aides, Library/Media	56.7	59.9	55.2	59.4	4.2
Coordinators and Supervisors	32.8	32.1	30.4	39.4	9.1
Student Support Staff -- Classified	34.0	35.5	28.4	30.7	2.3
Library Media Staff	8.0	8.0	8.0	8.0	0.0
Student Support Staff -- Professional	176.7	185.3	262.1	279.1	17.0
Instructional Support Staff Total	333.0	348.3	384.1	416.7	32.6
Operation and Maintenance	193.2	188.2	191.6	185.4	(6.2)
Mechanics	6.0	5.0	5.0	4.4	(0.6)
School Secretary/Clerical Support	92.9	97.5	93.7	97.5	3.8
Central Office Administrators	27.1	27.4	26.5	32.8	6.3
Other Staff	21.4	20.8	18.8	16.0	(2.8)
Central Office Clerical Staff	75.5	70.1	70.6	70.4	(0.3)
School Bus Drivers	82.8	74.2	64.7	65.3	0.6
Food Service Staff	50.5	51.4	50.4	61.0	10.6
School Building Administrators	52.1	51.1	51.4	52.0	0.5
General Support Staff Total	601.5	585.7	572.6	584.7	12.1
Total Staff	2,304.0	2,329.9	2,333.2	2,374.2	41.0

Source: WDE WISE-602 Staffing Report

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

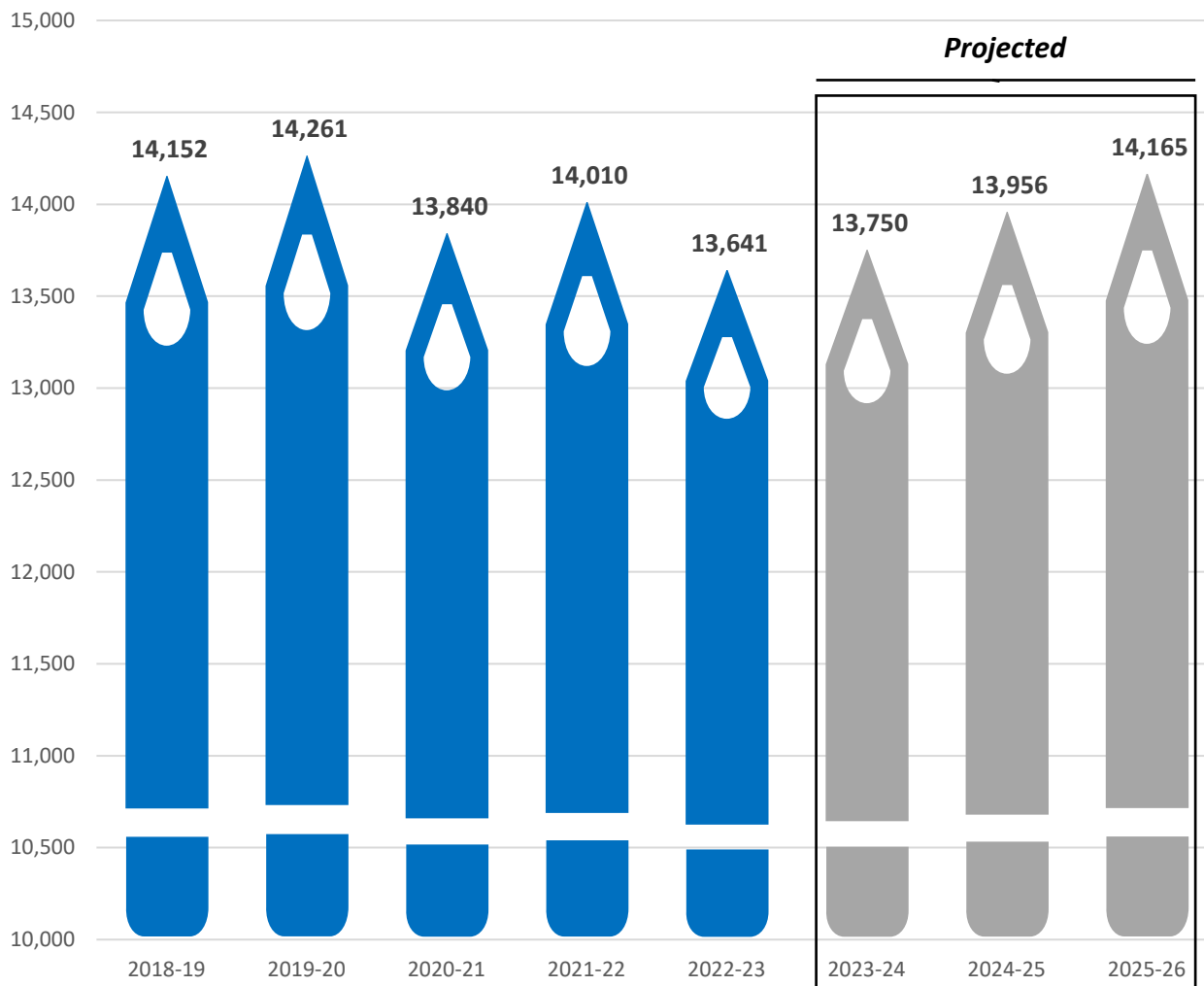


STUDENT ENROLLMENT – HISTORICAL AND PROJECTED

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

LCSD1’s FY 2023-24 budget projection includes an enrollment decrease of 369 students from October of 2022. Student population is expected to increase as Wyoming’s populations and economy grows. The following chart displays student population for five (5) years based on actual enrollment as of October 1, each year, and projected enrollment for three (3) years.

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



Source: WDE684 October Enrollment Snapshot, LCSD1 Projections

School Overviews

Individual school improvement plans are available to view on each school website. To access them, visit www.laramie1.org, Schools.

ELEMENTARY SCHOOLS

AFFLERBACH

400 W. Wallick Road—771-2300



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

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

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

ALTA VISTA

1514 E. 16th St.—771-2310



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

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

ANDERSON

2204 Plainview Road—771-2606

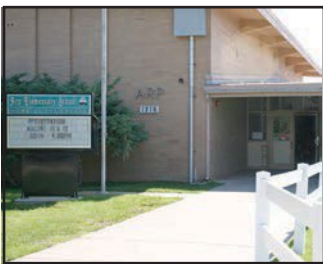


Anderson Elementary serves students in kindergarten – 4th grade. We teach 310 students each day.

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

ARP

1216 Reiner Court—771-2365



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

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

daily interventions in which to improve student achievement.

BAGGS

3705 Cheyenne St.—771-2385



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

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

BAIN

903 Adams Ave.—771-2525



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

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

BUFFALO RIDGE

5331 Pineridge Ave.—771-2595



Buffalo Ridge Elementary School is dedicated to providing a quality education to all students. Buffalo Ridge is comprised of approximately 200 students in grades K–4. In

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

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

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

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

CLAWSON

376 Rd. 228A, Horse Creek—771-2291



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

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

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

COLE

615 W. 9th St.—771-2480



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

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

DAVIS

6309 Yellowstone Road—771-2600



Davis is a beautiful two-story elementary school located at 6309 Yellowstone Road. The Davis staff is committed to providing every student with a guaranteed and

viable curriculum. All students at Davis Elementary are dedicated to modeling high expectations in the areas

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

DEMING

715 W. 5th Ave.—771-2400



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

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

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

DILDINE

4312 Van Buren Ave.—771-2320



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

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

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

FAIRVIEW

2801 E. 10th St.—771-2610



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

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

FREEDOM

4500 Happy Jack Road—771-2305



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

offers three sections of full-day kindergarten, through

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

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

GILCHRIST

1108 Happy Jack Road—771-2285



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

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

GOINS*224 Dey Ave.—771-2620*

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

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

HEBARD*413 Seymour Ave.—771-2450*

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

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

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

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

HENDERSON*2820 Henderson Drive—771-2550*

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

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

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

HOBBS

5710 Syracuse Road—771-2560



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

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

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

JESSUP

6113 Evers Blvd.—771-2570



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

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

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

LEBHART

807 Coolidge St.—771-2614



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

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

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

MEADOWLARK

6325 Chief Washakie Ave.—771-2260



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

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

MILLER

3501 Evans Ave.—771-2376



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

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

Excellence for Citizenship, and demonstrating regular attendance.

PIONEER PARK

1407 Cosgriff Court—771-2316



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

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

PODER ACADEMY CHARTER

2201 Morrie Ave—632-2248



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

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

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

1100 Richardson Court—241-6084



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

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

PRAIRIE WIND

11400 Yellowstone Road—771-2340



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

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

ROSSMAN

916 W. College Drive—771-2544

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



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

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

SADDLE RIDGE

6815 Wilderness Trail—771-2360



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

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

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

SUNRISE

5021 E. 13th St.—771-2280



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

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

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

WILLADSEN

645 Harriman Road, Granite Canon—771-2295



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

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

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

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

JUNIOR HIGH SCHOOLS

CAREY JUNIOR HIGH

3330 T-Bird Drive—771-2580



Carey is a comprehensive, two- year junior high school with an enrollment of around 850 students. Although it is named a “junior high,” the school is developing many middle school concepts; including teacher teaming, student advocacy and cross-curricular integration.

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

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

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

JOHNSON JUNIOR HIGH

1236 W. Allison Road—771-2640



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

MCCORMICK JUNIOR HIGH

6000 Education Drive—771-2650



McCormick Middle School is a comprehensive, two-year school with an enrollment of approximately 700 seventh and eighth grade students. As we transition into our first year as a true middle school, McCormick has incorporated several middle school philosophies including cores and advocacy in the past years. Each student is assigned to a core. These cores are made up of an English teacher, a math teacher, a science teacher and a social studies teacher. These teachers share the same 100 students and are able to make educational decisions and instructional choices as a team. The coring philosophy is based on the idea of creating smaller learning environments within the larger school setting. Each student is also assigned to a tutorial class. This class serves as our advocacy groups. Students have the opportunity to reflect on their grades and make goals, get organized, seek additional instruction, or receive academic intervention all under the guidance of a teacher adult advocate. Our school staff includes administrators, counselors, teachers, paraprofessionals, secretaries, custodians, a school nurse, and a school resource officer who are all dedicated and caring professionals who are working hard to ensure academic success for all of our students. Educational programs for the severe and profound as well as for honor students are provided at McCormick. Above all, the McCormick community values learning through shared responsibilities, meaningful relationships and high expectations.

HIGH SCHOOLS



CENTRAL HIGH SCHOOL

*5500 Education Drive—
771-2680*

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

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

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

EAST HIGH SCHOOL

2800 E. Pershing—771-2663



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

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

SOUTH HIGH SCHOOL

1213 W. Allison Rd.—771-2410



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

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

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

TRIUMPH HIGH SCHOOL

1250 W. College Dr. — 771-2500



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

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

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

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

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

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

CHEYENNE VIRTUAL SCHOOL

2810 House Ave.,—771-2426



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

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

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



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District Initiatives

Accreditation

In 2019–2020, the Wyoming Department of Education conducted a site visit for Accreditation examining all aspects of the Laramie County School District 1 educational system. This work included an extensive document review, interviews with stakeholders and visits to individual schools. The district received high commendations through this process as well as suggestions for next steps within the system. The team also reviewed the school improvement plans that each school develops and revises throughout each school year in response to changing needs. School improvement plans are developed based upon both State and Federal

accountability measures and district areas of focus and priority. The action plans provide a detailed roadmap for achieving each of the district's goals.

The district's Strategic Plan guides and focuses all the schools' efforts to improve. The Superintendent and Board of Trustees are completing the lengthy process of updating the Strategic Plan. Stakeholders across the district and community have contributed to the needs assessment to guide the planning efforts and committees are completing the action steps behind those goals.

Strategic Planning

In collaboration with students, families, staff and community members, Laramie County School District 1 officials are working to draft the district's new strategic plan.

The work originally began when former LCSD1 Superintendent Dr. Boyd Brown hired MGT Consulting Group to gather stakeholder input and guide the plan's development. This work was delayed when the pandemic hit and resumed in the spring of 2021. When Dr. Margaret Crespo became superintendent in July 2021, she decided to augment this feedback with information collected during her first 100 days in the district. A strategic planning committee comprised of LCSD1 staff members, community members and parents met for two days in November to review the data collected by MGT and through the 100 Day Plan.

The district's three focus areas, which will serve as pillars for the plan, are student readiness, healthy environment and community engagement.



The themes have been categorized in three ways—district-based programming, illuminating pathways and culture and climate. Team

leads were selected to drive the work within each of the three themes. Additionally, community triad meetings were held through which community members had a chance to learn more about the plan and provide feedback.

In addition to the community meetings, Crespo has continued to visit with people in schools, departments and throughout the community. The next phase will involve setting objectives and outcomes. The final plan is slated to be available after spring break 2022.



<h2 style="text-align: center;">Student Readiness</h2> <p style="text-align: center;">Prepare students for their future through an engaging & enduring education</p>	<h2 style="text-align: center;">Healthy Environment</h2> <p style="text-align: center;">Provide a physically & emotionally safe environment for all student, staff and stakeholders</p>	<h2 style="text-align: center;">Community Engagement</h2> <p style="text-align: center;">Develop and nurture collaborative relationships, with shared goals and responsibilities that promote the welfare & vitality of LCSOI</p>
<ul style="list-style-type: none"> Engaging & Innovative Classrooms Prepared Graduates with Essential Life Skills 	<ul style="list-style-type: none"> Integrated Student Support Framework & Universal Implementation Dynamic Positive Behavior Programming 	<ul style="list-style-type: none"> Vibrant Community-Supported Schools Comprehensive Community, Business & Industry Partnerships Robust Volunteer System
<ul style="list-style-type: none"> Tiered Learning System Streamlined Acceleration & Enrichment Programming Supporting & Celebrating Students 	<ul style="list-style-type: none"> Robust Professional Development Opportunities for all Staff Efficient & Effective Use of Facilities 	<ul style="list-style-type: none"> Innovative Programming for Career Development and Preparation Integrated Supports for Families & Community
<ul style="list-style-type: none"> Clear Pathways to College, Career & Military Readiness for all Students 	<ul style="list-style-type: none"> Cohesive Growth & Leadership Opportunities Aligned to Strategic Plan Enhanced Capacity to Serve Every Student 	<ul style="list-style-type: none"> Clearly Defined Student Milestones & Support for All Stakeholders
<ul style="list-style-type: none"> Innovative Programming for Career Development & Preparation 	<ul style="list-style-type: none"> Nationally Recognized for the Healthy Environment in Our District 	<ul style="list-style-type: none"> Integrated Supports for Families & Community
<ul style="list-style-type: none"> Prioritize Reading and Math Literacy Provide Innovation Culture Focused on Encouraging Student Growth & Strengths 	<ul style="list-style-type: none"> Welcoming & Service-Oriented Districtwide Atmosphere Authentic Celebrations of Staff & Students High Expectations for Support & Growth of People 	<ul style="list-style-type: none"> Identifiable Branding, Marketing & Communication Strategies Meaningful & Coordinated Community Building Opportunities & Events
<ul style="list-style-type: none"> Commitment to Developing Life Skills 	<ul style="list-style-type: none"> Preferred District for Students, Families & Staff 	<ul style="list-style-type: none"> Community Pride in Our District

1-3 year timeline

3-5 year timeline



Curriculum Development

Laramie County School District 1 continues to refine curriculum in all content areas as well as revise and improve the corresponding curriculum maps. Along with updated curriculum documents, LCSD1 continues to improve and revise the district assessment system.

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

Professional Learning Communities

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

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

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

Testing and Accountability



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

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

student proficiency, and needs for intervention and enrichment.

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

MEASURING ACHIEVEMENT

WY-TOPP State Standards-Based Assessments—

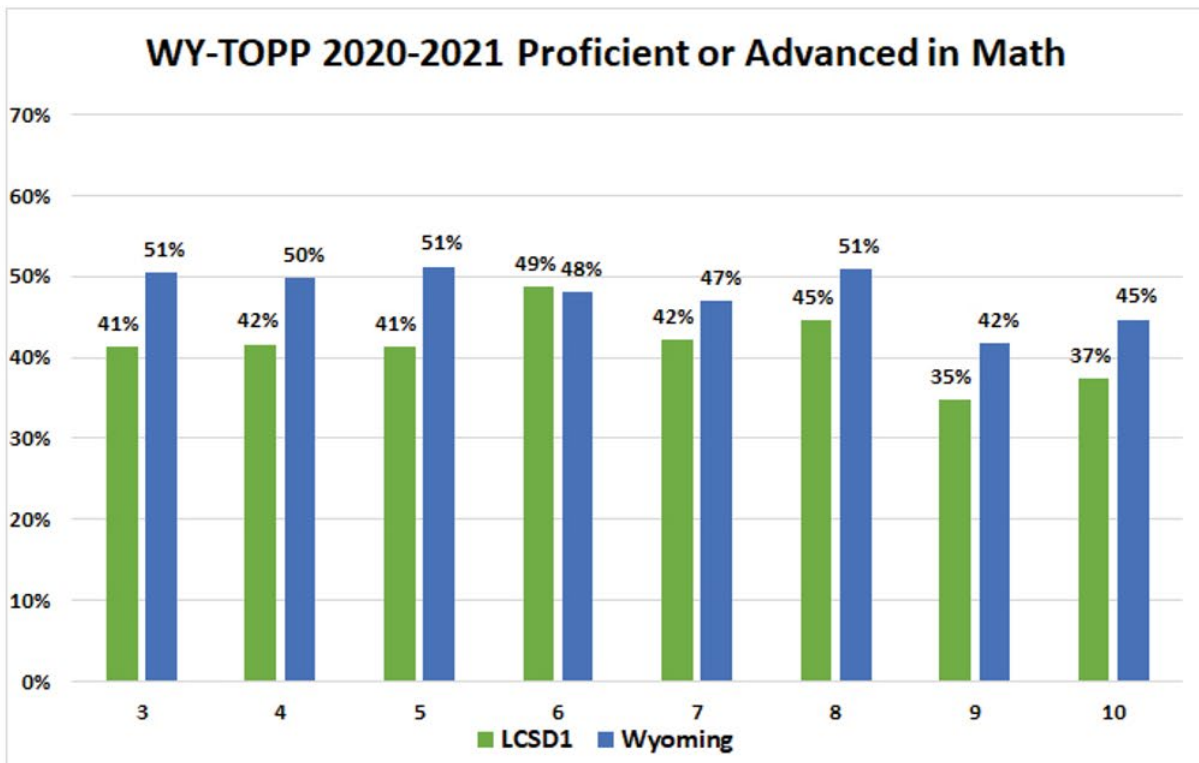
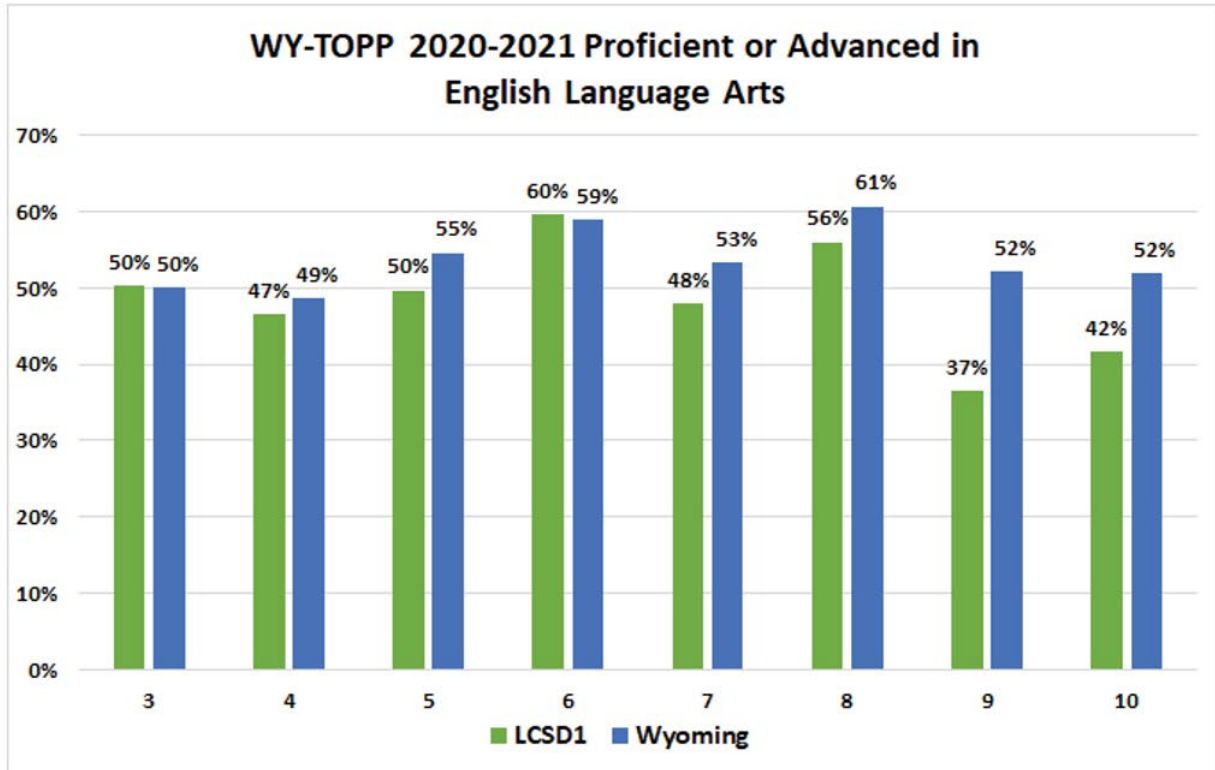
<i>Proficient or advanced in English Language Arts—</i>	2018	2019	2021
3rd Grade— All students	48%	50%	50%
Hispanic	40%	33%	26%
Amer. Indian/Alaska Native	83%	43%	38%
Asian	56%	75%	69%
Black	35%	46%	46%
Native Hawaiian/Pacific Islander	N/A	75%	N/A
White	52%	55%	53%
Two or more races	37%	61%	54%
Free/reduced lunch	37%	30%	35%
Individual Education Plan (IEP)	20%	23%	21%
4th Grade— All students	43%	43%	47%
Hispanic	36%	33%	32%
Amer. Indian/Alaska Native	N/A	83%	N/A
Asian	56%	44%	N/A
Black	31%	36%	21%
Native Hawaiian/Pacific Islander	N/A	N/A	N/A
White	45%	48%	52%
Two or more races	42%	30%	43%
Free/reduced lunch	32%	29%	31%
Individual Education Plan (IEP)	24%	15%	23%
5th Grade— All students	57%	52%	50%
Hispanic	37%	38%	36%
Amer. Indian/Alaska Native	39%	20%	<=20%
Asian	60%	N/A	63%
Black	48%	35%	37%
Native Hawaiian/Pacific Islander	N/A	N/A	N/A
White	62%	57%	55%
Two or more races	56%	53%	60%
Free/reduced lunch	51%	38%	29%
Individual Education Plan (IEP)	19%	14%	13%
6th Grade— All students	56%	59%	60%
Hispanic	43%	42%	46%
Amer. Indian/Alaska Native	33%	42%	67%
Asian	73%	70%	67%
Black	39%	72%	55%
Native Hawaiian/Pacific Islander	33%	N/A	N/A
White	60%	63%	64%
Two or more races	49%	52%	66%
Free/reduced lunch	45%	42%	43%
Individual Education Plan (IEP)	24%	16%	17%
7th Grade— All students	45%	48%	48%
Hispanic	34%	38%	34%
Amer. Indian/Alaska Native	30%	27%	N/A
Asian	56%	64%	>=80%
Black	48%	28%	35%
Native Hawaiian/Pacific Islander	50%	50%	N/A
White	49%	53%	53%
Two or more races	44%	44%	47%
Free/reduced lunch	N/A	39%	31%
Individual Education Plan (IEP)	12%	15%	13%
8th Grade— All students	54%	56%	56%
Hispanic	34%	41%	35%
Amer. Indian/Alaska Native	25%	50%	58%
Asian	94%	63%	29%
Black	39%	46%	50%
Native Hawaiian/Pacific Islander	N/A	33%	N/A
White	59%	62%	61%
Two or more races	68%	52%	60%
Free/reduced lunch	N/A	41%	40%
Individual Education Plan (IEP)	15%	15%	14%

<i>Proficient or advanced in math —</i>	2018	2019	2021
3rd Grade— All students	41%	42%	41%
Hispanic	33%	25%	21%
Amer. Indian/Alaska Native	50%	29%	25%
Asian	50%	63%	46%
Black	30%	32%	29%
Native Hawaiian/Pacific Islander	N/A	75%	N/A
White	46%	46%	45%
Two or more races	24%	54%	43%
Free/reduced lunch	41%	25%	27%
Individual Education Plan (IEP)	20%	21%	20%
4th Grade— All students	39%	39%	42%
Hispanic	30%	26%	27%
Amer. Indian/Alaska Native	N/A	50%	N/A
Asian	33%	56%	N/A
Black	31%	32%	14%
Native Hawaiian/Pacific Islander	50%	N/A	N/A
White	42%	43%	48%
Two or more races	37%	32%	32%
Free/reduced lunch	33%	27%	27%
Individual Education Plan (IEP)	18%	11%	20%
5th Grade— All students	45%	44%	41%
Hispanic	32%	34%	26%
Amer. Indian/Alaska Native	15%	20%	<=20%
Asian	30%	N/A	50%
Black	42%	31%	23%
Native Hawaiian/Pacific Islander	N/A	50%	N/A
White	48%	48%	47%
Two or more races	40%	44%	49%
Free/reduced lunch	46%	33%	23%
Individual Education Plan (IEP)	13%	14%	11%
6th Grade— All students	49%	56%	49%
Hispanic	37%	38%	32%
Amer. Indian/Alaska Native	33%	42%	33%
Asian	67%	60%	78%
Black	41%	45%	55%
Native Hawaiian/Pacific Islander	33%	N/A	N/A
White	54%	61%	54%
Two or more races	27%	47%	47%
Free/reduced lunch	30%	36%	32%
Individual Education Plan (IEP)	16%	12%	14%
7th Grade— All students	43%	44%	42%
Hispanic	26%	29%	29%
Amer. Indian/Alaska Native	30%	36%	N/A
Asian	69%	50%	>=80%
Black	33%	36%	13%
Native Hawaiian/Pacific Islander	N/A	25%	N/A
White	48%	49%	47%
Two or more races	56%	37%	43%
Free/reduced lunch	N/A	30%	24%
Individual Education Plan (IEP)	9%	15%	11%
8th Grade— All students	42%	45%	45%
Hispanic	23%	28%	25%
Amer. Indian/Alaska Native	25%	40%	27%
Asian	56%	63%	29%
Black	24%	22%	25%
Native Hawaiian/Pacific Islander	50%	N/A	N/A
White	48%	51%	50%
Two or more races	47%	49%	48%
Free/reduced lunch	50%	30%	27%
Individual Education Plan (IEP)	8%	8%	10%

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

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

MEASURING ACHIEVEMENT



Teaching and Learning



All district efforts are systemically directed to ensure we meet the goals of our schools and district. To keep

students on track for graduation, LCSD1 notifies those who have a deficiency so they can correct it with options such as summer school, extended-day, correspondence courses, credit recovery labs, and the district CAP (Comprehensive Academic Preparation) program. These support programs help enable students to graduate with their class.

Graduation Requirements

Mastery of student performance standards is prescribed for the following:

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

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

Graduation Requirements

- Four credits in English
- Three credits in science
- Four credits in mathematics

one credit in U.S. history, one credit in U.S. government and one credit in world history or world geography)

- One credit in physical education (ROTC may be taken in place of the physical education requirement; however it will not meet the proficiency.)
- One credit in health education
- Remaining 11 credits in elective subjects
- Satisfactory completion of the 27 Carnegie unit credits of high school credit-bearing courses
- Students taking high school equivalent courses in math and world language may earn high school credit prior to ninth grade.

Hathaway Scholarship Program

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

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

Federal Programs



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

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

Hebard, Henderson, Rossman and Sunrise elementary schools as well as Johnson Junior High. **Title II A**—This state formula grant program includes the 1994 IASA

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

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

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

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

communities to meet the following three goals:

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

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

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

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

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

Exceptional Children’s Programs

Our staff believes...

High Expectations

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

Shared Responsibility

We believe the measure of success must be based on the learning of all students.

We believe everybody who interacts with students has the shared responsibility to positively impact their lives.

Maximizing Learning Opportunities

We believe in results-oriented instruction focused on continuous learning for all students and staff.

We believe the learning of all students will be maximized by making data-driven decisions.

Human Connection

We believe in developing positive relationships with every student, parent, staff and member of the community.

We believe in treating everyone with dignity and mutual respect.

We believe in modeling what we expect from others.



Special Services Department Mission—

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

Department Vision—

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

Percentage of students with IDEA disability

October 2019 October 2020 October 2021

	State	District	State	District	State	District
% of students with disabilities	14.3%	13.4%	14.3%	13.3%	14.7%	13.7%
Top five primary disability categories						
Learning disability	4.7%	3.9%	4.5%	3.6%	4.7%	3.9%
Speech/language impairment	4.0%	4.2%	4.0%	4.3%	4.0%	4.1%
Other health impairment	2.2%	2.1%	2.3%	2.2%	2.4%	2.5%
Emotional disability	0.6%	0.6%	0.6%	0.6%	0.7%	0.6%
Autism spectrum disorder	1.0%	1.2%	1.1%	1.2%	1.1%	1.2%

Activities



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

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

Athletic activities for seventh-through 12th-graders include basketball, volleyball, wrestling and swimming; and soccer, tennis, cross country, golf, weight training and

cheerleading for ninth- through 12th-graders. The WHSAA approved girls softball for the 2020–2021 school year and LCSD1 fielded softball teams at Central, East, and South High schools for the inaugural season.

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

LCSD1 students are typically regional, state and/or national qualifiers and/or champions in many of these competitions.

Activities in LCSD1 are identified as co-curricular and intra-curricular, emphasizing that they are an essential part of the school's total mission.

Co-curricular/intra-curricular pursuits should support the goal of teaching students to be responsible, fulfilled human beings and provide them with opportunities that develop character, leadership, critical thinking, and specific skills.

Essentially all activities carried out under the jurisdiction of a school should be viewed in terms of their potential contribution to the school's overall goals for young

people. This imperative applies to athletics and clubs as much as it does to student government and publications. Data shows students who are involved in these activities perform better or higher in the classroom.

The latter part of the 2019–2020 school year proved to be challenging as the COVID-19 pandemic closed schools for in-person learning and caused the cancellation of the State basketball tournament and all spring sports along with most school activities. In a few cases, activities program participants were allowed to compete virtually.

Understanding the importance of in-person education and extra-curricular activities/athletics for our students, LCSD1's teachers, coaches, sponsors, administrators, support personnel and the Board of Trustees dedicated themselves to find ways to make the 2020–2021 school year as normal as possible for students while trying to keep the district safe during a pandemic. New COVID-19 protocols allowed in person schooling throughout the 2020–2021 school year and in conjunction with the WHSAA, all junior high and high school sports seasons were successfully completed. Most school activities were either held in person or virtually and almost all groups enjoyed a full season and a culminating event.

Resources and Support Systems

EMPLOYEES

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

The district has 2,302 FTE (full-time equivalent) staff. This includes:

- Certified Teachers—1,048
- Certified Instructional Support Staff for Students—213
- Certified Instructional Support Staff for Teachers—40
- Administrators (School and Central Office Staff)—78
- Instruction and Instructional Support (Classified Staff)—416
- Other General Support (Classified Staff)—507
- Substitute teachers—333 (not included in the FTE count)

Employee Unit Organization

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

During the 2020–2021 school year, the district employed 579 elementary teachers and 460 secondary teachers. Included in the certified staff, there are 285 special education and instructional support specialists, which included resource room teachers, social workers, nurses, counselors, speech language pathologists, occupational therapists and three physical therapists. Of the certified staff, 827 have master's degrees; 21 of whom also have doctorates, and 54 have national board certification.

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

Paraeducators are classified instructional support staff.

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



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

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

The Administration Unit members include the superintendent, assistant superintendents, directors, principals, associate and assistant principals, curriculum coordinators, program administrators, psychologists / psychometrists / psychological technicians, kitchen managers and supervisors. Our administration unit has 13 doctorate degrees and 84 master's degrees.

Professional Development

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

Employee Recognition

Instead of an in-person gathering in 2021, LCSD1 honored 177 employees through a virtual recognition video for their dedication to the district. Last year, 110 employees retired from the district with up to 45 years of service. Of those honored as long-term employees, nine were honored for 30 years of service, 10 for 25 years of service and 48 for 20 years of service.

SUPPORT OPERATIONS

Bus Transportation

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

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

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

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



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

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

Nutrition Services

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

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

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

<http://nutrition.laramie1.org>

TECHNOLOGY

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

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

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

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

DOT includes the following areas:

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

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

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

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

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

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



Stakeholder Communication & Relationships

PARENT INVOLVEMENT

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

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

Other Opportunities for Involvement

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

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

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



district calendar and the school steering team.

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

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

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

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

COMMUNITY PARTNERS

Adopt-A-School

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

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

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

Operation Back-to-School

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



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

Service Clubs

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

Cheyenne Schools Foundation

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

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

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

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

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

GLOSSARY OF TERMS

-A-

Abatements

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

Account

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

Accounts Payable

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

Accounts Receivable

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

Accrual Basis

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

Ad valorem Taxes

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

Allocations

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

Annual Comprehensive Financial Report (ACFR)

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

Appropriation

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

Assessed Valuation

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

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

Assets

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

At-Risk Funding

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

-B-

Balance Sheet

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

Balanced Budget

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

Board Policy

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

Budget Deficit

The excess of expenditures over revenues during an accounting period.

-C-

Capital Construction Fund

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

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

Capital Outlay

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

Carryover Encumbrance

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

Cash Basis

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

Chart of Accounts (COA)

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

Charter School

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

Commodities

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

Compensation

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

-D-

Debt Service

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

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

Depreciation

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

-E-

Employee Benefits

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

Employee Retention Trust Fund

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

Encumbrances

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

English Language Learner (ELL)

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

Enrollment

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

Enterprise Fund

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

Entitlement Payment

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

Expenditures

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

Expenditures are decreases in the net financial resources.

-F-

Fiduciary Funds

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

Fiscal Year

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

Fixed Assets

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

Free or Reduced Lunch (FRL)

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

Full Time Equivalency (FTE)

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

Fund

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

Fund Balance

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

Fund Categories

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

Fund Types

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

Funding Model

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

-G-

General Fund

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

Generally Accepted Accounting Principles (GAAP)

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

Government Finance Officer Association (GFOA)

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

Governmental Accounting Standards Board (GASB)

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

Governmental Fund

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

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

Grant

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

-H-

Health Incentive Trust Fund

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

-I-

Indirect Cost

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

Indirect Cost Rate

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

Instruction

The activities that deal with teaching of pupils.

Instructional Support

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

Instructional Supplies and Materials

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

Inter-Fund Transfer

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

-L-

Liabilities

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

-M-

Major Maintenance Fund

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

Mill Levy

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

Modified Accrual Basis

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

-N-

Nutrition Services Fund

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

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

-P-

Preschool Fund

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

Property Tax

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

Proprietary Fund

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

Purchased Services

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

-R-

Revenue

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

-S-

Salary

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

Special Building Fund

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

Special Revenue Grants Fund

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

Supplant

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

-T-

Triad

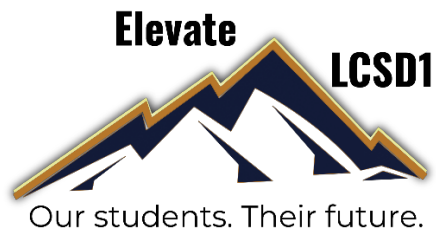
LCSD1’s school reporting structure is organized into three geographical areas which enable school support teams to identify and address instructional needs throughout feeder schools while connecting communities with needed resources and services.



Acronyms and Abbreviations

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





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

Southern Wyoming Classifieds.com

LEGALS

To Advertise Call: 307-633-3112 M-F 8 am to 5 pm
Email: Legals@Wyomingnews.com



Public Notice Advertisement (Notice to Bidders)

Notice is hereby given that Cheyenne Health & Wellness, dba HealthWorks will receive Request for Qualifications for architectural and engineering services of the Downtown West Building located in downtown Cheyenne, WY until 5:00 pm Local Time on Monday, August 14, 2023.

Project Introduction

This RFQ is issued by Cheyenne Health and Wellness Center dba HealthWorks. HealthWorks requests submittals in response to this RFQ from qualified firms interested in providing architectural and engineering services for the renovation of the Downtown West Building. Services will include Programming, Schematic & Conceptual Design, Design Development, Construction Documents, and Construction Administration. The selected firm(s) will also assist in General Contractor procurement as well as presentations to the HealthWorks Board.

Preliminary project goals include incorporating offices, outpatient medical, behavioral health, dental operator, basic x-ray, and pharmacy services. Renovations will include complete overhaul of HVAC systems, addition of a fire suppression system, and evaluation of existing electrical systems. HealthWorks' objective is to occupy the Downtown West Building by the first quarter of 2025.

Requests for Qualification documents are available to download at www.wyhealthworks.org. A Pre-Proposal Site Visit will be offered at the Downtown West Building. The Pre-Proposal Site Visit is not required but strongly recommended. Questions regarding this RFQ should be directed to:

Margaret Cox, CFO
2508 E. Fox Farm Rd 1A
Cheyenne, WY 82007
mcox@wyhealthworks.org

Statements of Qualifications shall be received via email to mcox@wyhealthworks.org or by delivery to 2508 E. Fox Farm Rd 1A, Cheyenne, WY 82007 by 5:00 pm MDT, August 14, 2023.

Submittal Dates

RFQ Advertised/Published:
Pre-Proposal Site Visit at Downtown West

July 3 – July 14, 2023
July 31 at 9am

PUBLIC NOTICE

Cheyenne Community Recreation District will hold a budget hearing-meeting on July 17, 2023 at 5:00pm. In the Executive Boardroom, Rm 131 at Storey Gym. Should you have any questions, please call Darlene Davis at 771-2121.

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, 2024, 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 17th day of July, 2023, 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/ Tim Bolin /s/ Alicia Smith
Chairman of Board of Trustees Clerk of School District
Date July 10, 2023

A summary of such proposed budget is as follows:

General	\$270,188,062
Special Revenue	\$42,315,224
Major Maintenance	\$25,000,000
Capital Projects	\$14,936,702
Special Building	\$13,204,291
Enterprise Funds	\$9,127,247
Trust Funds	\$2,750,000

July 8, 2023
NO. 395181

Legals

external/publicusers.aspx (enter Record No. 17339). The Application may also be reviewed on line at: <https://www.rockymountainpower.net/about/rates-regulation/wyoming-regulatory-filings.html>.

7. Anyone desiring to file a public comment, statement, protest, intervention petition or request for a public hearing in this matter must file with the Commission in writing on or before July 30, 2023. Any intervention request filed with the Commission shall set forth the grounds of the proposed intervention or request for hearing as well as the position and the interest of the petitioner in this proceeding.

8. If you wish to intervene in this matter or request a public hearing that you will attend, or you wish to file a public comment, statement, or protest, and you require reasonable accommodation for a disability, please contact the Commission at (307) 777-7427, or write to the Commission at 2515 Warren Avenue, Suite 300, Cheyenne, Wyoming 82002, to make arrangements. Communications impaired persons may also contact the Commission by accessing Wyoming Re

Legals

1. Merchandise (household items and so forth) Reputed owner Tyler Drake/ Brooke Baker #524 399 Kelso Rd Cheyenne WY 82007 Amount Owed: \$430.00
2. Merchandise (household items and so forth) Reputed owner James Headstream #728 2377 Painted Horse Trl Cheyenne WY 82009 Amount Owed: \$600.00
3. Merchandise (household items and so forth) Reputed owner Michayla Waite #730 940 W College Dr APT 306 Cheyenne WY 82007 Amount Owed: \$755.00
4. Merchandise (household items and so forth) Reputed owner Opal Dawn Christ #1222 2916 E 9th ST Cheyenne WY 82001 Amount Owed: \$625.00 July 6, 7, 8, 2023 NO. 394378

PUBLIC NOTICE

The Laramie County Community Juvenile Services Joint Powers Board (LCCJSJPB) will hold a public meeting at 10:00 am on Thursday