

Crook County School District #1



2020 – 2021

Presented to the Board of Trustees
July 15, 2020

2020-2021 Budget Message

General Fund

The estimated revenue is projected at \$21,567,847 (FY20-\$21,505,193; FY20 actual revenue was \$22,027,018. The June 30, 2020 cash balance was \$4,727,861 (FY20-\$4,887,666). The Crook County assessed valuation increased to \$214,543,000 (FY 20-\$201,069,634; FY19-194,260,489).

The total anticipated expenditures are \$26,295,708, with a budgeted cash reserve of \$3,275,000. Budgeted transfers include \$25,000 to community education and \$225,000 to the lunch fund. The projected salary and benefit costs are approximately 84% of expected revenues, excluding budgeted cash reserve.

Special Revenue Fund

These are federal and state funds including the consolidated grant, major maintenance, CARES and other competitive grants. We are anticipating approximately \$3,150,000 revenue and expenditures.

Capital Projects Fund

Expenditures budgeted in this fund are for completion of the Moorcroft parking lot and security projects.

CCSD Capital Projects Fund

The budgeted expenditures in this fund reflect the money set aside for the vocational capital expenditures and the balance is budgeted in the cash reserve of the fund, similar to the General Fund reserve.

Enterprise Fund (Food Services)

There is no State funding received for food service. The anticipated revenue of \$695,725 includes a budgeted transfer from General Fund of \$225,000. The projected expenditures are budgeted at \$695,725 which includes the cash reserve of the fund.

Trust Fund (Insurance Escrow)

We are anticipating revenue of \$3,879,203 and expenditures of \$3,879,203, which includes the cash reserve of the fund. All health insurance premiums, health reimbursement accounts and flexible spending accounts are accounted for in this fund.

Agency Fund (Pupil Activity)

This fund accounts for the ½ mill Community Education BOCHES (EWBOCES), district rentals and all student activity money raised and spent by student organizations. We are estimating revenue & expenditures of \$1,125,000 which includes a \$25,000 transfer from the General Fund.

CROOK COUNT SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - GENERAL FUND

CODE	ITEM	FISCAL YEAR 2018-2019 ACTUAL	FISCAL YEAR 2019-2020 ACTUAL	PROPOSED 2020-2021 BUDGET	APPROVED 2020-2021 BUDGET
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Revenues and Other Sources:

Beginning Cash on Hand		4,731,726	4,887,666	4,771,708	4,727,861
81000	Local Sources	6,062,922	6,385,781	6,481,555	6,481,555
82000	County Sources	1,740,878	1,754,055	1,794,158	1,794,158
83000	State Sources	13,542,775	13,884,642	13,248,287	13,292,134
84000	Federal Sources				
85000	Operating Transfers & Other Sources	271,061	2,540	-	

Total Revenue and Other Sources	21,617,636	22,027,018	21,524,000	21,567,847
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Total Available to Budget

	26,295,708	26,295,708
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Expenditures and Other Uses:

1000	Instruction	11,969,851	12,658,989	13,610,314	13,610,314
2000	Instructional Support	1,660,903	1,970,119	1,957,577	1,957,577
3000	General Support	7,014,854	7,200,762	7,194,272	7,194,272
4000	Community Support				
5000	Facilities	50,000	81,539	8,545	8,545
6000	Transfers and Other Uses	764,880	275,000	250,000	250,000
7000	Transfers/Cash Reserves			3,275,000	3,275,000

Total Expenditures and Other Uses	21,460,488	22,186,409	26,295,708	26,295,708
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CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND
FEDERAL GRANTS

CODE ITEM	FISCAL YEAR	FISCAL YEAR	PROPOSED	APPROVED
	2018-2019	2019-2020	2020-2021	2020-2021
	ACTUAL	ACTUAL	BUDGET	BUDGET

Revenues and Other Sources:

81000	Local Sources	48,497	37,605	34,000	34,000
82000	County Sources				
83000	State Sources	1,322,382	1,371,344	1,561,153	1,561,153
84000	Federal Sources	1,024,589	1,140,576	1,554,847	1,554,847
85000	Operating Transfers & Other Sources				

Total Revenue and Other Sources 2,395,468 2,549,525 3,150,000 3,150,000

Expenditures and Other Uses:

1000	Instruction	912,954	983,381	1,236,107	1,236,107
2000	Instructional Support	190,007	70,548	289,870	289,870
3000	General Support	1,018,993	1,008,493	1,624,023	1,624,023
4000	Community Support				
5000	Facilities				
6000	Transfers and Other Uses				

Total Expenditures and Other Uses 2,121,954 2,062,422 3,150,000 3,150,000

**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND**

CODE	ITEM	FISCAL YEAR		FISCAL YEAR		FISCAL YEAR		FISCAL YEAR	
		2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

Revenues and Other Sources:

81000	Local Sources								
82000	County Sources								
83000	State Sources	57,757	367,360	1,985,000	1,985,000			1,985,000	
84000	Federal Sources								
85000	Operating Transfers & Other Sources								

Total Revenue and Other Sources	57,757	367,360	1,985,000	1,985,000	1,985,000			1,985,000	
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Expenditures and Other Uses:

1000	Instruction								
2000	Instructional Support								
3000	General Support	39,007	13,570						
4000	Community Support								
5000	Facilities	18,750	350,317	1,985,000	1,985,000			1,985,000	
6000	Transfers and Other Uses								

Total Expenditures & Other Uses	57,757	363,887	1,985,000	1,985,000	1,985,000			1,985,000	
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**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - CCSD CAPITAL PROJECTS FUND**

CODE	ITEM	FISCAL YEAR		PROPOSED		APPROVED	
		2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET

Revenues and Other Sources:

81000	Local Sources		28	31,721	60,000		60,000
82000	County Sources						
83000	State Sources						
84000	Federal Sources						
85000	Operating Transfers & Other Sources		1,375,000	25,661	-		-
Total Revenue and Other Sources			1,375,028	57,382	60,000		60,000

Expenditures and Other Uses:

1000	Instruction						
2000	Instructional Support						
3000	General Support		1,098				
4000	Community Support						
5000	Facilities			39,002	698,930		660,998
6000	Transfers and Other Uses						
7000	Transfers/Cash Reserves				1,225,000		1,262,932
Total Expenditures & Other Uses			1,098	39,002	1,923,930		1,923,930

**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - ENTERPRISE FUND
FOOD SERVICE**

CODE	ITEM	FISCAL YEAR 2018-2019 ACTUAL	FISCAL YEAR 2019-2020 ACTUAL	PROPOSED 2020-2021 BUDGET	APPROVED 2020-2021 BUDGET
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Revenues and Other Sources:

81000	Local Sources	197,790	166,166	213,924	213,924
82000	County Sources				
83000	State Sources	730	1,431		
84000	Federal Sources	244,506	245,562	256,801	256,801
85000	Operating Transfers & Other Sources	250,000	225,000	225,000	225,000
Total Revenue and Other Sources		693,026	638,159	695,725	695,725

Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	640,769	622,575	695,725	695,725
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		640,769	622,575	695,725	695,725

CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - INTERNAL SERVICE
ESCROW INSURANCE

CODE	ITEM	FISCAL YEAR		APPROVED
		2018-2019	2019-2020	
		ACTUAL	ACTUAL	BUDGET

Revenues and Other Sources:

CODE	ITEM	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 BUDGET
81000	Local Sources	3,184,156	3,603,346	3,879,203	3,879,203
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources				

Total Revenue and Other Sources	3,184,156	3,603,346	3,879,203	3,879,203
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Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	3,181,458	3,518,569	3,879,203	3,879,203
5000	Facilities				
6000	Transfers and Other Uses				

Total Expenditures & Other Uses	3,181,458	3,518,569	3,879,203	3,879,203
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**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - AGENCY FUND
PUPIL ACTIVITY FUNDS**

CODE ITEM	FISCAL YEAR		FISCAL YEAR		PROPOSED		APPROVED	
	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	BUDGET
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

Revenues and Other Sources:

81000	Local Sources	969,492	1,177,621	1,200,000	1,200,000		1,200,000
82000	County Sources						
83000	State Sources						
84000	Federal Sources						
85000	Operating Transfers & Other Sources	25,000	50,000	25,000	25,000		25,000

Total Revenue and Other Sources		994,492	1,227,621	1,225,000	1,225,000		1,225,000
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Expenditures and Other Uses:

1000	Instruction	946,706	892,541	1,175,000	1,175,000		1,175,000
2000	Instructional Support						
3000	General Support	22,149	22,127	50,000	50,000		50,000
4000	Community Support						
5000	Facilities						
6000	Transfers and Other Uses						

Total Expenditures & Other Uses		968,855	914,668	1,225,000	1,225,000		1,225,000
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**CROOK COUNTY SCHOOL DISTRICT #1
STATEMENT OF AUTHORIZED MILL LEVIES**

	ACUTAL LEVY 2018-2019	ACUTAL LEVY 2019-2020	PROPOSED LEVY 2020-2021	APPROVED LEVY 2020-2021
PART A PURPOSE OF LEVY				
Required Local Effort-Unified School District (25 Mills)	25	25	25	25
Local Board 1 Mill Levy for School Operations	0	0	0	0
Local Board 1 Mill Levy for Capital Maintenance	0	0	0	0
Local Board 3 Mill Levy for Deferred Maintenance	0	0	0	0
Local Board BOCES 1/2 Mill-Higher Education <i>W.S. 21-20-109(a)</i>	0.5	0.5	0.5	0.5
County Wide School Levy	6	6	6	6
TOTAL SCHOOL DISTRICT LEVIES	31.5	31.5	31.5	31.5
PART B REVENUES & COLLECTIONS				
Total District Assessed Valuation	\$194,260,489	\$201,069,634	\$214,543,000	\$214,543,000
Total Authorized School Levies	31.5	31.5	31.5	31.5
Total School Revenues	\$6,119,205	\$6,333,693	\$6,758,105	\$6,758,105

**BUDGET APPROPRIATION
and
LEVY RESOLUTION**

WHEREAS, on the 15th day of May, 2020, the budget officer filed with the Board of Trustees of Crook County School District No. One a tentative budget and budget message for the fiscal year ending June 30, 2021 and;

WHEREAS, a summary of such budget was entered into the Board minutes, and notice of a public hearing on such budget was published in the Sundance Times and Moorcroft Leader newspapers having general circulation in Crook County, the week of July 12, 2020. It was also posted on the website and on the district social media page.

WHEREAS, a public hearing was held concerning such budget on the second Wednesday in July at 4:00 p.m. at which time all interested parties were given an opportunity to be heard.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of Crook County School District No. One, that such budget, as revised, if applicable, is hereby adopted and, subject to future amendment, is in effect for the fiscal year ending June 30, 2021.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2021, and that respective expenditures applicable to each department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

APPROPRIATIONS

General Fund	\$ 26,295,708
Special Revenue Funds	\$ 3,150,000
Capital Projects Fund	\$ 1,985,000

CCSD Capital Projects Fund	\$ 1,923,930
Food Service Fund	\$ 695,725
Internal Service Fund	\$ 3,879,203
Pupil Activity Fund	\$ 1,225,000

BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues, the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2021.

AMOUNTS to be RAISED

General Fund	25 Mills
General Fund	6 Mills
BOCES Higher Education	½ Mill

W.S. 21-20-109(a)

Assessed Valuation	\$214,543,000
Mill Levy Revenue to District	\$ 6,758,104

DATED this 15th day of July, 2020.

Alvina Edwards Ken-Ratell
Anna J. Clark & Wynne County
Cliff Givens
[Signature]
[Signature]

Board of Trustees, Crook Co. School District No. One