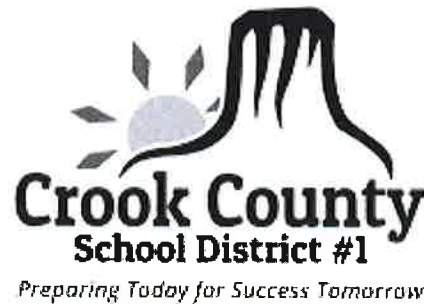


Crook County School District #1



2022 – 2023

Presented to the Board of Trustees
July 18, 2022

2022-2023 Budget Message

General Fund

The estimated revenue is projected at \$20,066,138 (FY22 actual revenue was \$22,803,472. The June 30, 2022 cash balance was \$6,347,999 (FY22-\$4,662,042). The Crook County assessed valuation increased to \$260,585,119.

The total anticipated expenditures are \$26,414,137 including a budgeted cash reserve of \$3,000,000. Budgeted transfers include \$25,000 to community education and \$225,000 to the lunch fund.

Special Revenue Fund

These are federal and state funds including the consolidated grant, major maintenance, CARES and other competitive grants. We are estimating \$4,825,000 in revenue and expenditures.

Capital Projects Fund

Expenditures budgeted in this fund are for potential security projects using State funds.

CCSD Capital Projects Fund

The budgeted expenditures in this fund reflect the money set aside for the vocational capital expenditures and other district capital projects, if needed.

Enterprise Fund (Food Services)

There is no State funding received for food service; the past two years the district has served free breakfast and lunch meals to our students. However, that federal program has not been extended for 2022-2023. The anticipated revenue of \$810,000 includes a budgeted transfer from the General Fund of \$225,000. The projected expenditures are budgeted at \$810,000.

Trust Fund (Insurance Escrow)

We are anticipating revenue of \$4,129,203 and expenditures of \$4,129,203, 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 \$1,280,000 which includes a \$25,000 transfer from the General Fund.

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

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
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Revenues and Other Sources:

Beginning Cash on Hand	4,887,666	4,704,331	4,704,331	6,347,999
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81000	Local Sources	6,459,836	6,812,049	6,481,555	7,594,205
82000	County Sources	1,776,270	1,886,488	1,794,158	1,983,560
83000	State Sources	13,519,746	14,099,045	13,248,287	10,488,373
84000	Federal Sources				
85000	Operating Transfers & Other Sources		5,890	-	

Total Revenue and Other Sources	21,755,852	22,803,472	21,524,000	20,066,138
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Total Available to Budget	26,228,331	26,414,137
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Expenditures and Other Uses:

1000	Instruction	12,679,528	12,589,306	13,639,125	13,774,568
2000	Instructional Support	2,105,512	1,819,928	2,157,577	2,153,577
3000	General Support	6,470,676	6,834,621	7,223,084	7,235,992
4000	Community Support				
5000	Facilities	8,545	-	8,545	-
6000	Transfers and Other Uses	575,000	195,000	250,000	250,000
7000	Transfers/Cash Reserves			2,950,000	3,000,000

Total Expenditures and Other Uses	21,839,261	21,438,855	26,228,331	26,414,137
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CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUND
FEDERAL GRANTS

CODE ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
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Revenues and Other Sources:

81000	Local Sources	1,722	23,780	34,000	34,000
82000	County Sources				
83000	State Sources	1,429,257	1,418,757	1,561,153	1,561,153
84000	Federal Sources	1,445,738	2,182,443	3,229,847	3,229,847
85000	Operating Transfers & Other Sources				

Total Revenue and Other Sources	2,876,717	3,624,980	4,825,000	4,825,000
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Expenditures and Other Uses:

1000	Instruction	1,498,019	1,944,764	2,511,107	2,511,107
2000	Instructional Support	188,708	141,622	489,870	489,870
3000	General Support	292,511	430,060	1,824,023	1,824,023
4000	Community Support				
5000	Facilities	15,356			
6000	Transfers and Other Uses				

Total Expenditures and Other Uses	1,994,594	2,516,446	4,825,000	4,825,000
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CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
Revenues and Other Sources:					
81000	Local Sources				
82000	County Sources				
83000	State Sources	348,516	-	67,335	79,288
84000	Federal Sources				
85000	Operating Transfers & Other Sources				
Total Revenue and Other Sources		348,516	-	67,335	79,288
Expenditures and Other Uses:					
1000	Instruction				
2000	Instructional Support				
3000	General Support	92,247	0		
4000	Community Support				
5000	Facilities	259,746	0	67,335	79,288
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		351,993	-	67,335	79,288

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

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
Revenues and Other Sources:					
81000	Local Sources	1,310	3,732	1,800	4,800
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources	325,000	-	-	-
Total Revenue and Other Sources		326,310	3,732	1,800	4,800
Expenditures and Other Uses:					
1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support				
5000	Facilities	123,829	215,948	698,930	698,930
6000	Transfers and Other Uses				
7000	Transfers/Cash Reserves			1,225,000	1,225,000
Total Expenditures & Other Uses		123,829	215,948	1,923,930	1,923,930

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

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
Revenues and Other Sources:					
81000	Local Sources	48,129	39,534	88,129	88,129
82000	County Sources				
83000	State Sources				
84000	Federal Sources	626,929	636,553	496,871	496,871
85000	Operating Transfers & Other Sources	225,000	170,000	225,000	225,000
Total Revenue and Other Sources		900,058	846,087	810,000	810,000
Expenditures and Other Uses:					
1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	767,570	717,167	810,000	810,000
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		767,570	717,167	810,000	810,000

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

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
Revenues and Other Sources:					
81000	Local Sources	3,783,266	3,560,693	4,129,203	4,129,203
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources				
Total Revenue and Other Sources		3,783,266	3,560,693	4,129,203	4,129,203
Expenditures and Other Uses:					
1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	3,783,581	3,580,761	4,129,203	4,129,203
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		3,783,581	3,580,761	4,129,203	4,129,203

CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - AGENCY FUND
PUPIL ACTIVITY FUNDS

CODE	ITEM	FISCAL YEAR 2020-2021 ACTUAL	FISCAL YEAR 2021-2022 ACTUAL	PROPOSED 2022-2023 BUDGET	APPROVED 2022-2023 BUDGET
Revenues and Other Sources:					
81000	Local Sources	738,842	875,418	1,200,000	1,255,000
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources	25,000	25,000	25,000	25,000
Total Revenue and Other Sources		763,842	900,418	1,225,000	1,280,000
Expenditures and Other Uses:					
1000	Instruction	704,425	766,691	1,175,000	1,180,000
2000	Instructional Support				
3000	General Support	61,861	88,337	50,000	100,000
4000	Community Support				
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		766,286	855,028	1,225,000	1,280,000

**CROOK COUNTY SCHOOL DISTRICT #1
STATEMENT OF AUTHORIZED MILL LEVIES**

	ACUTAL LEVY 2020-2021	ACUTAL LEVY 2021-2022	PROPOSED LEVY 2022-23	APPROVED LEVY 2022-23
PART A PURPOSE OF LEVY				
Required Local Effort-Unifed 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	\$214,543,363	\$220,612,930	\$217,000,000	\$260,585,119
Total Authorized School Levies	31.5	31.5	31.5	31.5
Total School Revenues	<u>\$6,758,116</u>	<u>\$6,949,307</u>	<u>\$6,835,500</u>	<u>\$8,208,431</u>

**BUDGET APPROPRIATION
and
LEVY RESOLUTION**

WHEREAS, on the 15th day of May, 2022, 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, 2023 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, Hulett Pioneer and Moorcroft Leader newspapers having general circulation in Crook County, the week of July 10, 2022. 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 third Monday in July at 5:30 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, 2023.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2022, 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	\$ 26,414,137
Special Revenue Funds	\$ 4,825,000
Capital Projects Fund	\$ 79,288

CCSD Capital Projects Fund . . .	\$ 1,923,930
Food Service Fund	\$ 810,000
Internal Service Fund	\$ 4,129,203
Pupil Activity Fund	\$ 1,280,000




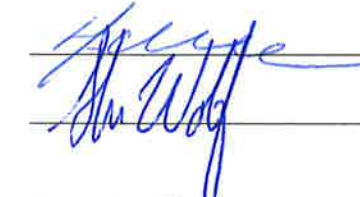
BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues, the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2023.

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	\$260,585,119
Mill Levy Revenue to District	\$ 8,208,431

DATED this 18th day of July, 2022.

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 _____	_____
 _____	_____

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