

Crook County School District #1



2018 - 2019

**Presented to the Board of Trustees
July 16, 2018**

2018-2019 Budget Message

General Fund

The estimated revenue is projected to be \$20,724,263; FY18 actual revenue was \$21,004,121. The June 30, 2018 cash balance was \$4,731,726 (FY17 - \$4,696,594). The Crook County assessed valuation increased to \$194,260,489 (FY18 - \$174,782,552; and FY 17 - \$187,810,509).

The total anticipated expenditures are \$25,455,989, with a budgeted cash reserve of \$3,500,000. Budgeted transfers include \$25,000 to community education and \$225,000 to the lunch fund. Capital project enhancements are budgeted at \$1,985,000. The projected salary and benefit costs are approximately 80.87% of expenditures, excluding budgeted cash reserve.

Special Revenue Fund

These are federal and state funds including the consolidated grant, major maintenance and other competitive grants. We are anticipating approximately \$2,850,000 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

This is a new fund for the district. In 2017-2018, a transfer of \$550,000 was made to this fund for depreciation reserve. The budgeted expenditures reflect this balance and it is budgeted as a cash reserve, 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. Lunch and breakfast prices for students were increased 5 cents per meal to help cover increased costs; the projected expenditures are also \$695,725.

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 \$1,100,000.

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

CODE	ITEM	FISCAL YEAR 2016-2017 ACTUAL	FISCAL YEAR 2017-2018 ACTUAL	PROPOSED 2018-2019 BUDGET	APPROVED 2018-2019 BUDGET
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Revenues and Other Sources:

		3,320,547	4,696,594	4,700,685	4,731,726
	Beginning Cash on Hand				
81000	Local Sources	5,705,436	5,420,964	5,597,850	5,629,705
82000	County Sources	1,623,397	1,564,038	1,548,989	1,662,155
83000	State Sources	14,137,262	14,019,118	14,059,507	13,432,403
84000	Federal Sources				
85000	Operating Transfers & Other Sources	39,988	-	-	-

	Total Revenue and Other Sources	21,506,083	21,004,121	21,206,346	20,724,263
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	Total Available to Budget	24,826,630	25,700,715	25,907,031	25,455,989
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Expenditures and Other Uses:

1000	Instruction	11,457,602	11,797,194	12,719,897	12,684,136
2000	Instructional Support	1,665,724	1,810,132	2,166,364	1,815,413
3000	General Support	6,483,298	6,488,293	7,235,770	7,171,440
4000	Community Support				
5000	Facilities	360,462	45,576	10,000	10,000
6000	Transfers and Other Uses	275,000	825,000	275,000	275,000
7000	Transfers/Cash Reserves			3,500,000	3,500,000

	Total Expenditures and Other Uses	20,242,086	20,966,196	25,907,031	25,455,989
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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	
	2016-2017	2017-2018	2018-2019	2018-2019	BUDGET	BUDGET	2018-2019	BUDGET
	ACTUAL	ACTUAL	BUDGET	BUDGET				

Revenues and Other Sources:

81000	Local Sources	13,399	15,324	16,000	16,000			16,000
82000	County Sources							
83000	State Sources	1,484,539	1,198,991	1,561,153	1,561,153			1,561,153
84000	Federal Sources	830,367	856,026	1,272,847	1,272,847			1,272,847
85000	Operating Transfers & Other Sources							

Total Revenue and Other Sources	2,328,305	2,070,342	2,850,000	2,850,000	2,850,000			2,850,000
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Expenditures and Other Uses:

1000	Instruction	972,249	787,937	1,036,107	1,036,107			1,036,107
2000	Instructional Support	384,582	89,506	289,870	289,870			289,870
3000	General Support	1,585,950	1,321,710	1,524,023	1,524,023			1,524,023
4000	Community Support							
5000	Facilities							
6000	Transfers and Other Uses							

Total Expenditures and Other Uses	2,942,781	2,199,153	2,850,000	2,850,000	2,850,000			2,850,000
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**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND**

CODE	ITEM	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	APPROVED
		2016-2017	2017-2018	2017-2018	2017-2018
		ACTUAL	ACTUAL	BUDGET	BUDGET

Revenues and Other Sources:

81000	Local Sources				
82000	County Sources				
83000	State Sources	5,279,697	953,098	1,985,000	1,985,000
84000	Federal Sources				
85000	Operating Transfers & Other Sources				
Total Revenue and Other Sources		5,279,697	953,098	1,985,000	1,985,000

Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support				
5000	Facilities	5,279,670	953,125	1,985,000	1,985,000
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		5,279,670	953,125	1,985,000	1,985,000

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

CODE	ITEM	FISCAL YEAR	FISCAL YEAR	PROPOSED	APPROVED
		2016-2017	2017-2018	2018-2019	2018-2019
		ACTUAL	ACTUAL	BUDGET	BUDGET

***NEW FUND**

Revenues and Other Sources:

81000	Local Sources				
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources		550,000	-	-

Total Revenue and Other Sources

		-	550,000	-	-
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Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support				
5000	Facilities				
6000	Transfers and Other Uses			550,000	550,000

Total Expenditures & Other Uses

		-	-	550,000	550,000
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**CROOK COUNTY SCHOOL DISTRICT #1
ANNUAL BUDGET SUMMARY - ENTERPRISE FUND
FOOD SERVICE**

CODE	ITEM	FISCAL YEAR 2016-2017 ACTUAL	FISCAL YEAR 2017-2018 ACTUAL	PROPOSED 2018-2019 BUDGET	APPROVED 2018-2019 BUDGET
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Revenues and Other Sources:

81000	Local Sources	184,977	195,256	188,924	188,924
82000	County Sources				
83000	State Sources				
84000	Federal Sources	254,781	253,378	256,801	256,801
85000	Operating Transfers & Other Sources	250,000	250,000	250,000	250,000
Total Revenue and Other Sources		689,757	698,634	695,725	695,725

Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	628,790	637,680	695,725	695,725
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		628,790	637,680	695,725	695,725

CROOK COUNTY SCHOOL DISTRICT #1

**ANNUAL BUDGET SUMMARY - INTERNAL SERVICE
ESCROW INSURANCE**

CODE ITEM	FISCAL YEAR 2016-2017 ACTUAL	FISCAL YEAR 2016-2017 ACTUAL	PROPOSED 2018-2019 BUDGET	APPROVED 2018-2019 BUDGET
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Revenues and Other Sources:

81000	Local Sources	2,928,553	3,083,272	3,879,203	3,879,203
82000	County Sources				
83000	State Sources				
84000	Federal Sources				
85000	Operating Transfers & Other Sources				
Total Revenue and Other Sour		2,928,553	3,083,272	3,879,203	3,879,203

Expenditures and Other Uses:

1000	Instruction				
2000	Instructional Support				
3000	General Support				
4000	Community Support	2,907,318	3,054,722	3,879,203	3,879,203
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Us		2,907,318	3,054,722	3,879,203	3,879,203

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

CODE ITEM	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	PROPOSED	APPROVED
	2016-2017 ACTUAL	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 BUDGET	2018-2019 BUDGET

Revenues and Other Sources:

81000	Local Sources	800,762	1,060,144	1,075,000	1,075,000
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		825,762	1,085,144	1,100,000	1,100,000

Expenditures and Other Uses:

1000	Instruction	876,141	979,996	1,050,000	1,050,000
2000	Instructional Support				
3000	General Support	27,419	25,449	50,000	50,000
4000	Community Support				
5000	Facilities				
6000	Transfers and Other Uses				
Total Expenditures & Other Uses		903,560	1,005,445	1,100,000	1,100,000

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

	ACUTAL LEVY 2016-2017	ACUTAL LEVY 2017-2018	PROPOSED LEVY 2018-2019	APPROVED LEVY 2018-2019
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	\$187,810,509	\$174,958,982	\$174,958,982	\$194,260,489
Total Authorized School Levies	31.5	31.5	31.5	31.5
Total School Revenues	\$5,916,031	\$5,511,208	\$5,511,208	\$6,119,205

**BUDGET APPROPRIATION
and
LEVY RESOLUTION**

WHEREAS, on the 15th day of May, 2018, 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, 2019 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, Moorcroft Leader and Wyoming Pioneer, newspapers having general circulation in Crook County, the week of July 8, 2018.

WHEREAS, a public hearing was held concerning such budget on the third Monday in July at 6:00 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, 2019.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2019, 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	\$ 25,455,989
Special Revenue Funds	\$ 2,850,000
Capital Projects Fund	\$ 1,985,000

CCSD Capital Projects Fund	\$ 550,000
Food Service Fund	\$ 695,725
Internal Service Fund	\$ 3,879,203
Pupil Activity Fund	\$ 1,100,000

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, 2019.




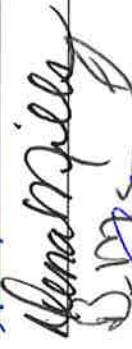

AMOUNTS to be RAISED

General Fund	25 Mills
General Fund	6 Mills
BOCES Higher Education	1/2 Mill

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

Assessed Valuation	\$194,260,489
Mill Levy Revenue to District	\$ 6,119,205

DATED this 16th day of July, 2018.

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