

FY 2018 BUDGET APPROPRIATION RESOLUTION

WHEREAS, on the 15th day of May, 2017, the budget officer filed with the Board of Trustees of Fremont County School District #38 a tentative budget and budget message for the fiscal year ending June 30, 2018, and

WHEREAS, a summary of such budget was entered into the Board minutes, and notice of a public hearing on such budget was together with said summary was published in the Riverton Ranger and the Wind River News, newspapers having general circulation in the county in which the district is located on the 11th day of July, 2017.

WHEREAS, a public hearing was held concerning such budget on July 18, 2017 at 6:00 p.m., at which time all interested parties will be given an opportunity to be heard.

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of Fremont County School District #38 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, 2018.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2018, and that those respective expenditures applicable to each department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.


APPROPRIATIONS

GENERAL FUND FOUNDATION	\$9,100,000
GENERAL FUND IMPACT AID	\$3,300,000
GENERAL FUND IMPACT AID RESERVES	\$1,000,000
GENERAL FUND LOCAL REVENUE	\$535,000
TOTAL GENERAL FUND BUDGET.....	\$13,935,000
SPECIAL REVENUE FUNDS	\$1,323,256
MAJOR MAINTENANCE	\$327,601.88
DEBT SERVICE FUND.....	N/A
ENTERPRISE FUND (LUNCH FUND).....	\$700,000
CAPITAL PROJECTS FUNDS	\$2,000,000
PUPIL ACTIVITY FUND.....	\$ 60,000
BOCES.....	N/A
<u>RECREATION.....</u>	<u>\$15,821</u>
TOTAL APPROPRIATIONS.....	\$18,361,679

AMOUNTS TO BE RAISED

GENERAL FUND - 25 MILLS	\$111,000
GENERAL FUND - 6 MILLS	\$258,000
DEBT SERVICE FUND.....	N/A
BOCES.....	N/A
RECREATION – 1 MILL	\$6,903

Dated this 18th day of July, 2017




 Charlene Gambler-Brown, Chairwoman



 T Lionel Bell, Clerk

I certify that the Board of Trustees of Fremont County School District #38 voted to approve the above budget for the 2017-2018 fiscal year at their July 18th Board Meeting



 Kenneth Crowson, Superintendent



 Connie Gay, Business Manager

GENERAL FUND BUDGET

Budget Process

The collection of data and supportive information for the 2017.2018 budget is a process based on building/department needs that are determined by student population, instructional programs, salaries and benefits, and other cultural needs. Administrators have met and have proposed the funding needed for the 2017.2018 school year.

Through conservative spending, the District has carried \$4,537,469 of excess cash from the FY2015 and the FY2016 school years.

Data used to prepare the 2017.2018 budget were a combination of information collected from the best possible sources along with historical information that formed the basis for necessary projections. The administrative team met several times to discuss and offer ideas and suggestions on how best to develop the FY2018 budget.

Student Enrollment

Average Daily Membership at Fremont County School District #38 decreased by a net of 25 students during the 2016.2017 school year. The average daily membership of 394 is a decrease from 2015.2016 school year's ADM of 419. We gained new students as well, but we lost 30 students to St. Stephens, 7 to Wyoming Indian, 2 to Ft. Washakie and 4 to out of state transfers. We have lost several students due to the changes in foster care placement. Approximately 25 students transferred to Riverton, but most of those returned.

Recruiting our students back to FCSD #38 is vitally important to our funding stream.

Assessed Valuation

Fremont County's 2016 assessed valuation for FCSD #38 was 4,395,576, which was a decrease of \$275,464 or 6.27% from the 2015 assessed valuation of 4,671,040. For the FY2018 proposed budget we will use an assessed valuation of \$4,711,161, which is an increase of \$315,585 or 7%.

Revenue

The total general fund revenue budget for 2017.2018 could decrease from the 2016.2017 budget of \$14,499,292 to \$13,935,000 or 4%. The decrease is due to the amount of extra Impact Aid funds we received in the 2016.2017 school year, which we will not be receiving as much in

2017.2018. We are also anticipating losing about \$277,990 or 2.96% in state revenue in the amount of foundation funds we receive.

Impact Aid

Impact Aid funds will decrease by approximately \$200,000 or 2.25% in the 2017.2018 school year. The percentage of the LOT payment has been holding at 80% instead of the 90 to 93% we have seen in the past. We also have lost as many as 32 students who have moved off trust land.

Interest

Interest rates have increased significantly and we are projecting \$85,000 as a budget number, but with the approval to invest 60% of our reserves will increase that number greatly.

Local & County Revenues

The local and county revenue we are anticipating at an increase of about 7% that aligns with the anticipated increase to our assessed valuation.

Non-Revenue

Non-revenue funds available to the budget include the Impact Aid cash carry-over from the previous years. Conservative spending and unanticipated revenue will allow the board to authorize the use of non-revenue to strengthen the budget.

Expenditures

The district will have increases to expenditures in the following areas:

1. Salaries and Benefits with the approval of steps and lanes
2. Lease payments for buses
3. Special Education Services
4. Totes for Hope program
5. Language App
6. Addition of Instructional Facilitators and Extended Day tutoring and Summer School

The district also decreased many non-salary/benefits accounts by 30% and will be monitoring other accounts during the year for any opportunities for additional savings.

Impact Aid Cash Carry Over

For the last few years, the district has had Impact Aid Cash carry over and surplus budget. The district will be using \$1,000,000 of this carry over/surplus to support FY2018 budget. It is anticipated that a portion of designated carry over/surplus will be carried forward to the following fiscal year.

Food Service Transfer

The FY2017 transfer to the food service enterprise fund from general fund total \$450,000.

Summary

Fremont County School District #38 plans to be diligent in keeping its spending at a conservative level during this and future fiscal years. Administration will continue to work with the Wyoming Legislators, Wyoming Department of Education, and the Wyoming Department of Audit regarding the School Funding Model and related issues. Administration will also be collaborating with the other Fremont County school districts on the consolidation issue and any cooperative opportunities that may become available.

REVENUE

FY2015

FY2016

FY2017

PROPOSED FY18 BUDGET

Fund: Account Number Description	FY2015		FY2016		FY2017		PROPOSED FY18 BUDGET	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
GENERAL FUND								
REVENUE FROM LOCAL SOURCES								
01.000 81000	0	0	0	0	0	0	0	0
01.000 81111	118,929	118,929	131,776	115,323	120,000	110,648	111,000	111,000
01.000 81112	0	0	0	0	0	0	0	0
01.000 81113	0	0	0	0	0	0	0	0
01.000 81114	0	0	0	0	0	0	0	0
01.000 81115	0	0	0	0	0	0	0	0
01.000 81120	34,992	34,992	33,000	32,897	40,000	30,010	3,000	3,000
01.000 81130	0	0	0	0	0	0	0	0
01.000 81140	1,425	1,425	2,000	1,954	2,500	1,961	2,000	2,000
01.000 81510	3,737	3,737	20,000	19,445	0	49,539	85,000	85,000
01.000 81590	495	495	800	795	1,000	693	750	750
01.000 81710	0	0	0	0	0	0	0	0
01.000 81790	0	0	0	0	0	0	0	0
01.000 81910	3,450	0	8,200	8,172	1,000	648	500	500
01.000 81920	0	0	300	300	0	0	0	0
01.000 81930	0	0	0	0	0	0	0	0
01.000 81950	2,571	2,571	0	0	2,000	5,177	2,500	2,500
01.000 81990	1,250	1,250	0	0	2,500	1,576	2,000	2,000
01.000 81991	0	0	0	0	0	0	0	0
REVENUE FROM LOCAL SOURCES	166,849	163,399	196,076	178,886	169,000	200,653	31,653	206,750
REVENUES FROM COUNTY SOURCES								
01.000 82000	0	0	0	0	0	0	0	0
01.000 82110	373,889	373,889	372,678	368,647	256,500	258,070	258,000	258,000
01.000 82120	42,935	42,935	45,000	44,935	45,000	40,180	40,000	40,000
01.000 82130	220	220	250	216	0	0	0	0
01.000 82140	0	0	0	0	0	0	0	0
01.000 82150	32,872	32,872	38,000	37,274	29,000	30,220	30,000	30,000
01.000 82160	212	212	4,000	3,181	500	240	250	250
01.000 82190	450,129	450,129	455,928	454,254	331,000	328,710	328,250	328,250
REVENUES FROM COUNTY SOURCES	8,907,944	8,907,944	9,769,401	9,325,539	8,612,254	9,238,161	9,100,000	9,100,000
FOUNDATION PROGRAM REVENUE								
01.055 83110	0	0	0	0	0	0	0	0
01.000 83111	0	0	0	0	0	0	0	0
01.000 83115	0	0	0	0	0	0	0	0
01.000 83120	0	0	0	0	0	0	0	0
01.000 83130	0	0	0	0	0	0	0	0
01.000 83140	0	0	0	0	0	0	0	0
01.000 83160	0	0	0	0	0	0	0	0
01.000 83190	0	0	0	0	0	0	0	0
01.000 83290	138,453	138,463	40,000	39,999	0	452	0	0
REVENUES FROM STATE	8,823,815	8,823,825	9,809,401	9,165,539	8,612,254	9,384,452	9,100,000	9,100,000
REVENUE FROM FEDERAL SOURCES								
01.000 84000	0	0	0	0	0	0	0	0
01.000 84110	4,248,096	4,248,096	3,457,965	6,197,455	4,000,000	3,585,478	3,300,000	3,300,000
REVENUE FROM IMPACT AID	4,248,096	4,248,096	3,457,965	6,197,455	4,000,000	3,585,478	3,300,000	3,300,000
IMPACT AID CARRY OVER								
01.000 85200	0	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000
01.000 85311	0	0	0	0	0	0	0	0
01.000 85320	0	569	0	0	0	0	0	0
01.000 85500	0	0	0	0	0	0	0	0
IMPACT AID CARRY OVER	13,688,889	13,705,621	13,923,370	16,292,718	14,112,254	14,899,292	14,112,254	13,935,000
BUDGET	13,843,070	13,843,070	14,157,247	14,157,247	14,112,254	14,899,292	14,112,254	13,935,000
BUDGET SPENT	12,399,139	12,399,139	13,061,731	12,567,901	12,567,901	12,567,901	12,567,901	12,567,901
SURPLUS (BUDGET-EXPENSES)	1,443,931	1,443,931	1,095,516	1,589,346	1,544,353	1,544,353	1,544,353	1,367,100
SURPLUS (REV-EXPENSES)	1,306,482	1,306,482	3,230,987	3,230,987	1,931,391	1,931,391	1,931,391	1,931,391

EXPENDITURES BY FUNCTION

FY2017

FY2016

FY2016			FY2017			PRELIMINARY FY2018						
FUNCTION	ACCOUNT NAME	BUDGET	EXPENSES	BALANCE	FUNCTION	ACCOUNT NAME	BUDGET	EXPENSES	BALANCE	FUNCTION	ACCOUNT NAME	BUDGET
1110	ELEMENTARY SCHOOLS	2,867,823	2,563,988	303,835	1110	ELEMENTARY SCHOOLS	2,617,025	2,384,131	232,894	1110	ELEMENTARY SCHOOLS	2,473,305
1120	JR HIGH OR MIDDLE SCHOOL	834,755	809,982	24,773	1120	JR HIGH OR MIDDLE SCHOOL	837,324	847,265	(9,941)	1120	JR HIGH OR MIDDLE SCHOOL	969,290
1130	ACHS	479,840	471,886	7,954	1130	ACHS	310,421	298,320	12,101	1130	ACHS	200,535
1150	TUITION	660,000	657,693	2,307	1150	TUITION	670,000	600,506	69,494	1150	TUITION	625,000
1210	SPECIAL EDUCATION	1,271,050	1,233,158	37,892	1210	SPECIAL EDUCATION	1,332,275	1,329,782	2,493	1210	SPECIAL EDUCATION	1,400,520
1250	TUITION-STUDENTS W/DISABILITY	1,42,000	141,198	802	1250	TUITION-STUDENTS W/DISABILITY	268,000	267,744	256	1250	BOCES - SUNRISE STUDENTS	270,000
1260	DAY REPORTING AT RISK YOUTH	0	0	0	1260	DAY REPORTING AT RISK YOUTH	10,000	1,605	8,395	1260	DAY REPORTING AT RISK YOUTH	2,500
1290	OTHER SPECIAL PROGRAMS	31,300	30,922	378	1290	OTHER SPECIAL PROGRAMS	10,000	5,005	4,995	1265	EXTENDED DAY/SUMMER SCHOOL	117,000
1410	EXTRA CURRICULAR ACTIVITIES	50,000	48,842	1,158	1410	EXTRA CURRICULAR ACTIVITIES	65,825	54,973	10,852	1290	NON-REIMBURSABLE SPED EXPENSES	20,000
1420	EXTRA CURRICULAR ACTIVITIES	107,150	106,331	819	1420	EXTRA CURRICULAR ACTIVITIES	98,230	700	97,530	1410	EXTRA CURRICULAR ACTIVITIES	59,900
1430	EXTRA CURRICULAR ACTIVITIES	22,505	21,596	909	1430	EXTRA CURRICULAR ACTIVITIES	43,330	25,464	17,866	1420	EXTRA CURRICULAR ACTIVITIES	102,775
1530	VOCATIONAL EDUCATION	16,300	16,142	158	1530	VOCATIONAL EDUCATION	10,000	8,996	1,004	1430	EXTRA CURRICULAR ACTIVITIES	38,990
2110	GUIDANCE	224,475	218,773	5,702	2110	GUIDANCE	165,042	155,590	9,452	1530	VOCATIONAL EDUCATION	7,000
2130	HEALTH SERVICES	99,200	96,624	2,576	2130	HEALTH SERVICES	98,101	94,416	3,685	2130	HEALTH SERVICES	99,925
2170	BOCES - SUNRISE	285,000	283,516	1,484	2170	BOCES - SUNRISE	302,000	301,688	312	2170	SPED CONTRACTORS	305,000
2220	EDUCATIONAL MEDIA-COPY ROOM	55,000	51,442	3,558	2220	EDUCATIONAL MEDIA-COPY ROOM	90,000	62,581	27,419	2215	INSTRUCTIONAL FACILITATOR	105,100
2222	LIBRARY	107,360	100,997	6,363	2222	LIBRARY	115,386	104,684	10,702	2220	EDUCATIONAL MEDIA-COPY ROOM	63,000
2230	SPED DIRECTOR	134,460	121,440	13,020	2230	SPED DIRECTOR	139,933	123,760	16,173	2222	LIBRARY	105,595
2240	TECHNOLOGY	1,018,387	854,930	163,457	2240	TECHNOLOGY	560,132	531,219	28,913	2230	SPED DIRECTOR	132,575
3310	CENTRAL ADMINISTRATION	820,300	739,165	81,135	3310	CENTRAL ADMINISTRATION	945,120	752,070	193,050	2240	TECHNOLOGY	501,950
3320	SCHOOL ADMINISTRATION	682,508	634,857	47,651	3320	SCHOOL ADMINISTRATION	506,588	498,038	8,550	3310	CENTRAL ADMINISTRATION	842,890
3330	BUSINESS ADMINISTRATION	644,195	638,968	5,227	3330	BUSINESS ADMINISTRATION	749,700	638,815	110,885	3320	SCHOOL ADMINISTRATION	493,667
3331	FISCAL SERVICES - UNEMPLOYMENT	39,000	30,246	8,755	3331	FISCAL SERVICES - UNEMPLOYMENT	98,500	95,973	2,527	3330	BUSINESS ADMINISTRATION	789,235
3350	BOARD OF EDUCATION	238,900	236,067	2,833	3350	BOARD OF EDUCATION	249,550	247,899	1,651	3331	FISCAL SERVICES - UNEMPLOYMENT	65,000
3420	OPERATING BUILDING SERVICES	977,615	926,453	51,162	3420	OPERATING BUILDING SERVICES	1,102,775	1,073,180	29,595	3350	BOARD OF EDUCATION	235,970
3430	MAINTENANCE SERVICES	239,325	225,668	13,657	3430	MAINTENANCE SERVICES	380,413	305,861	74,552	3420	OPERATING BUILDING SERVICES	729,850
3460	SECURITY SERVICES	155,425	135,809	19,616	3460	SECURITY SERVICES	176,470	71,417	105,053	3430	MAINTENANCE SERVICES	231,600
3510	TRANSPORTATION	1,043,356	1,035,997	7,359	3510	TRANSPORTATION	1,382,050	1,374,636	7,414	3460	SECURITY SERVICES	75,800
3520	ACTIVITY TRANSPORTATION	32,000	7,334	24,666	3520	ACTIVITY TRANSPORTATION	31,965	21,642	10,323	3510	TRANSPORTATION	1,493,175
3590	TRANSPORTATION-OTHER	41,615	38,553	3,062	3590	TRANSPORTATION-OTHER	9,500	3,803	5,697	3520	ACTIVITY TRANSPORTATION	26,110
3900	MISCELLANEOUS	139,000	138,200	800	3900	MISCELLANEOUS	239,000	238,616	384	3590	TRANSPORTATION-OTHER	5,950
4310	COMMUNITY SUPPORT	58,226	44,955	13,272	4310	COMMUNITY SUPPORT	47,600	47,526	74	3900	IMPACT AID PAYMENTS TO FCSD #25	240,000
6200	INTERFUND TRANSFERS	639,177	400,000	239,177	6200	INTERFUND TRANSFERS	450,000	450,000	0	4310	COMMUNITY SUPPORT	156,180
6230	PROJECTS	0	0	0	6230	TRANSFERS CONSTRUCTION FUND	0	0	0	6200	FOOD SERVICE TRANSFER	450,000
		TOTALS	14,157,247	13,061,731	1,095,516	TOTALS	14,112,254	13,017,901	1,094,353	TOTALS		13,935,000

**PROPOSED SPECIAL REVENUE
FY2018 BUDGET**

	REVENUE	PROPOSED EXPENDITURES
21ST CCLC YR 3 - CARRY OVER	\$15,979	Coordinator's Salaries & Benefits/training
21ST CCLC YR 4	\$180,000	Afterschool & Summer Activities/Salaries & Benefits, Supplies
TITLE IA 2015.2016 - CARRY OVER	\$24,728	PD - Marzano, Bob Simpson (Math Guy)
TITLE IA 2016.2017 - CARRY OVER	\$47,411	PD - Marzano - Phase I & II: Formative Assessment and Proficiency Scales, Bob Simpson (Math Guy)
TITLE IA 2017.2018	\$340,000	(Estimate) Math Interventionists PreK/Teacher Salaries & Benefits, Marzano & other PD Opportunities
TITLE IIA 2015.2016 - CARRY OVER	\$13,409	Math Coach salary & benefits
TITLE IIA 2016.2017 - CARRY OVER	\$113,962	Math Coach Salary & Benefits, Mentors' Stipend, Possible Autism training, PEAK training.
TITLE IIA 2017.2018	\$60,036	(Estimate) A portion of Math Coach Salary & Benefits
TITLE VI INDIAN ED - 2017.2018	\$134,382	Language Teachers Salaries & Benefits
MCKINNEY VENTO 2015.2016 - CARRY OVER	\$2,740	Homeless students
MCKINNEY VENTO 2016.2017 - CARRY OVER	\$7,025	Homeless students
MCKINNEY VENTO 2017.2018	\$7,000	(Estimate) Homeless students
IDEA 611 2015.2016 - CARRY OVER	\$9,019	SPED Counselor Salaries & Benefits/Autism curriculum
IDEA 611 2016.2017- CARRY OVER	\$110,441	SPED Counselor Salaries & Benefits/ Bingo for Books/Child Find Costs
IDEA 611 2017.2018	\$114,148	(Estimate) SPED Counselor Salaries & Benefits/ Bingo for Books/Child Find Costs
IDEA 619 2017.2018	\$500	(Estimate) Child Find Costs
	<u>\$1,180,780</u>	

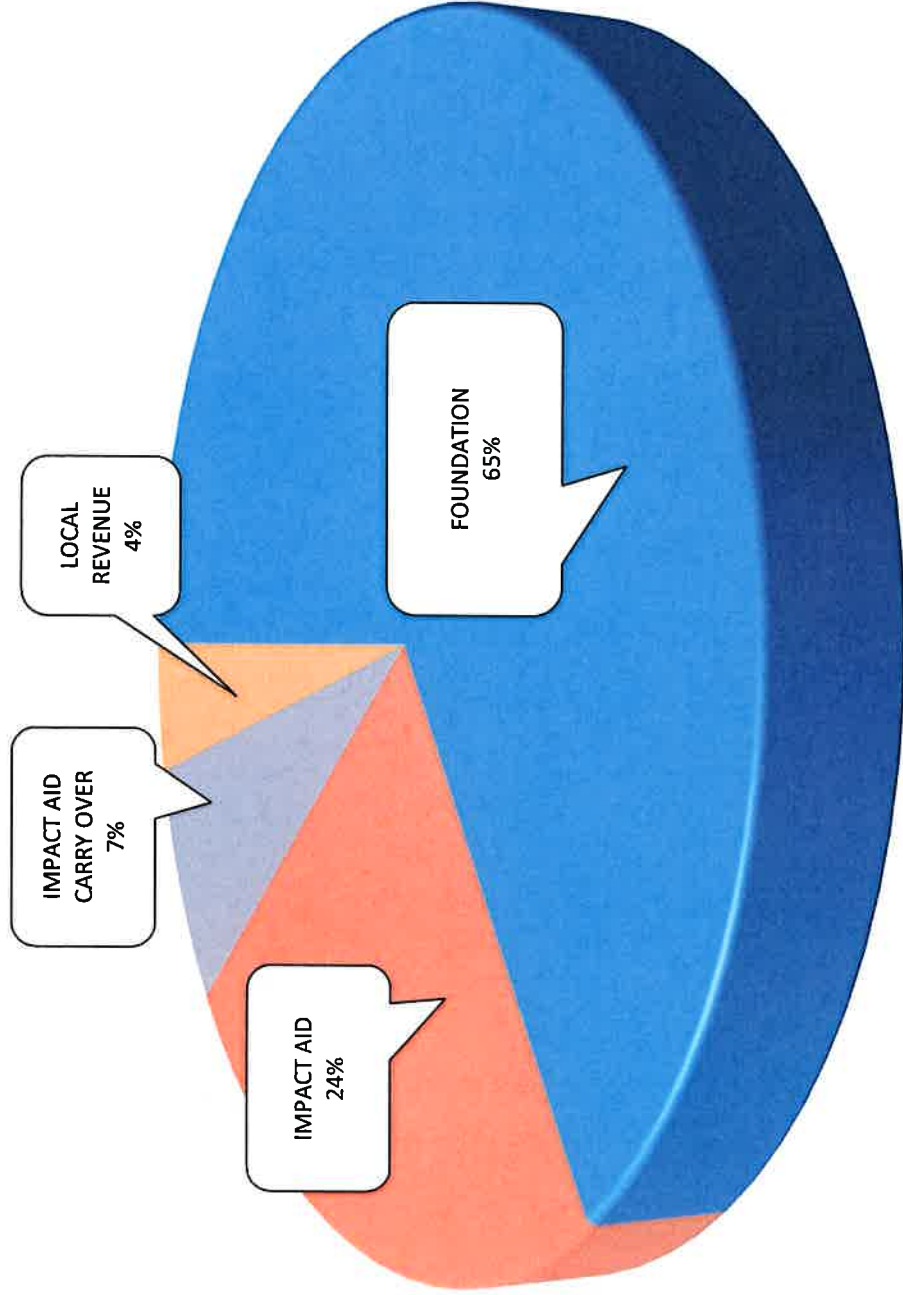
POSSIBLE GRANTS

WY TRUST FUND	\$59,920	Arapaho Language Initiative
FIRST NATIONS	\$15,000	This would be used to help with the "Back Pack Fridays"
FARM-TO-SCHOOL	\$33,106	Collaborating with Arapaho Odyssey Afterschool Activities
	<u>\$108,026</u>	

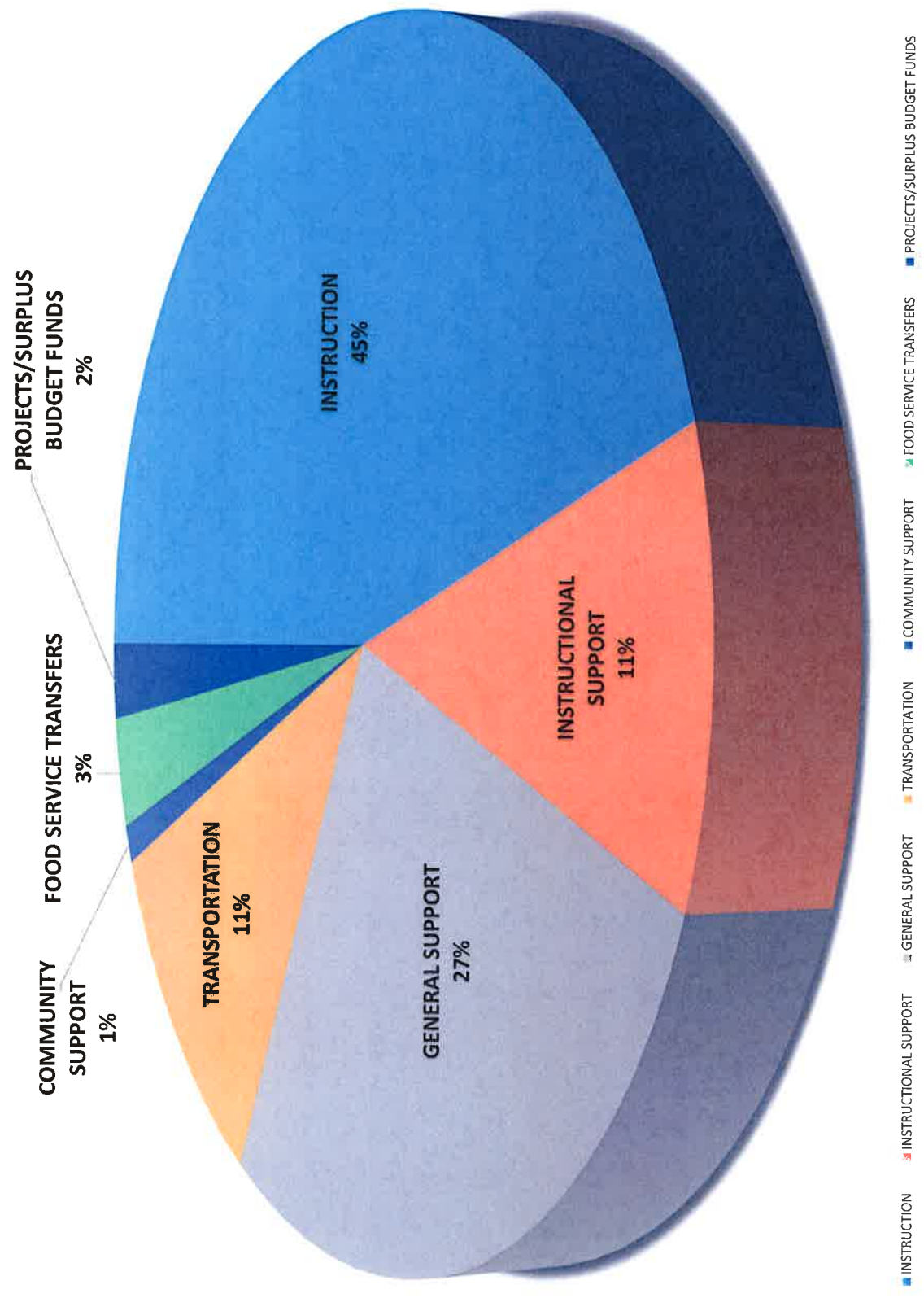
OTHER

JOM	\$15,000	Student Incentives, Training, Supplies & Consultants
	<u>\$15,000</u>	
FFV	\$19,450	
	<u>\$19,450</u>	
TOTAL	\$1,323,256	

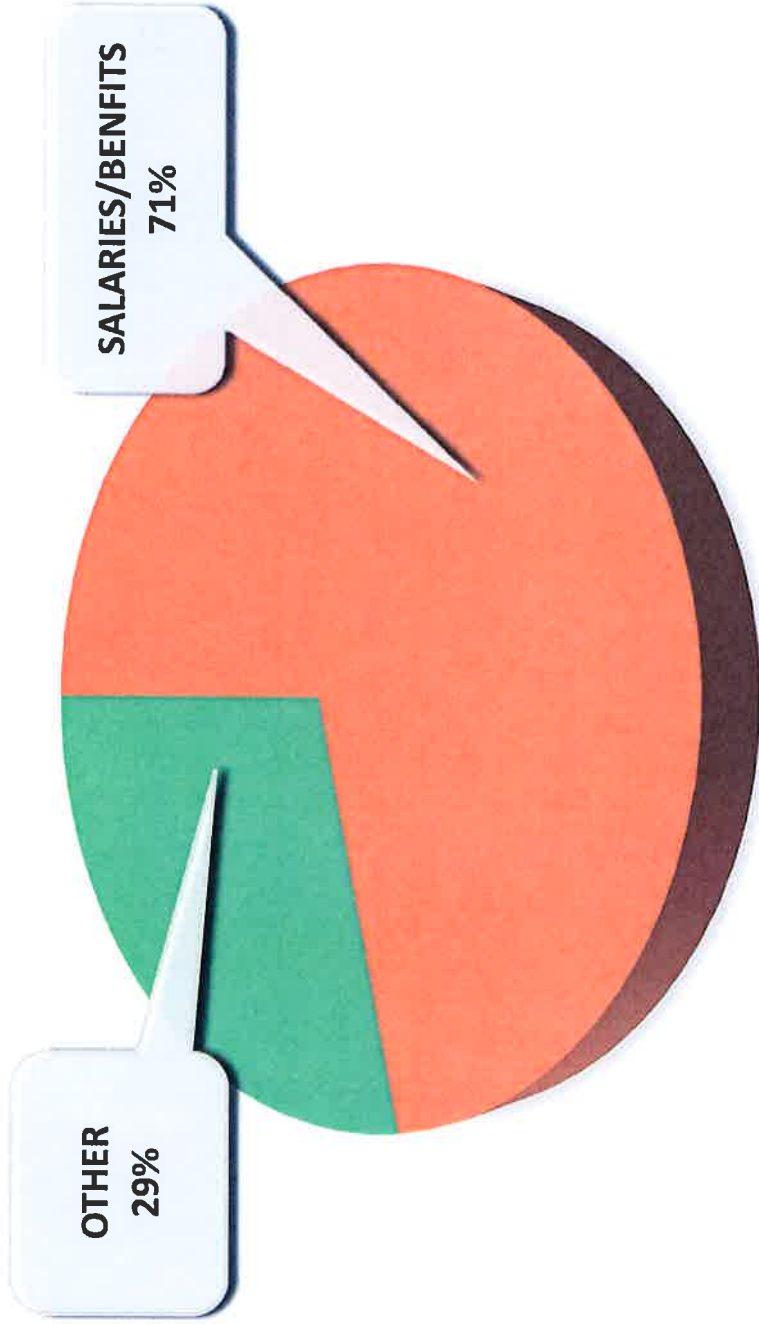
FY2018 REVENUE



FY2018 GENERAL FUND BUDGET



SALARIES/BENEFITS % OF BUDGET



■ SALARIES/BENEFITS ■ OTHER