

**CONVERSE COUNTY SCHOOL DISTRICT #2**  
**BUDGET FY 2020-2021**



**CONVERSE COUNTY SCHOOL DISTRICT #2 (CCSD#2)**  
**BUDGET MESSAGE FOR THE FY 2021**

Converse County School District # 2 operates under the fiscal policies and regulations set forth by the Municipal Budget Act and the Wyoming Department of Education. Working under these policies and with the guidance of the local Board of Trustees, the Superintendent of Schools serves as the chief fiscal officer of the district. As such, the Superintendent has responsibility for the proper maintenance and accounting of the school budget. The fiscal policy of Converse County School District # 2 is to operate under a balanced budget. The following information is presented as a summary of the district's budget for the next fiscal year:

**EVENTS OF SPECIAL SIGNIFICANCE**

The district has gained approximately 36.5 ADM for FY 20-21 funding. The legislature approved an external cost of living adjustment (ECA) and the amount funded for health insurance increased in the funding model for education for FY, 2020-2021. Transportation will be reimbursed 100% based the prior year. Special Education is capped at our 2017-2018 total special education expenditures. The above changes equate to an increase of funding to the district of approximately \$340,000. However; due to the COVID-19 pandemic, our educational funding for the future is uncertain. We hear there will be cuts to education coming in the future but do not know as of yet whether this will take place for FY 20-21 or for future years through recalibration. Recalibration is slated to take place in 2020-2021.

**REVENUES**

Changes of note in the general fund budget for revenues for FY2020 are:

Changes in the valuation do not affect the overall funding for the general fund since WDE determines the total funding based on local, county, and state revenues. Based on the assessed valuation for local and county revenues, the district will be a recapture district in FY 2020 -2021. This means the district will receive more funding through local/county sources than the state guarantee. The district will have to pay recapture payments to the state for this difference of approximately \$5 million dollars. The cash reserve is estimated to be approximately \$2.4 million beginning the new fiscal year (July 1, 2020).

**EXPENDITURES**

The board approved salary increases of:

Exempt Certified Staff

**Schedule Movement** - Vertical and Horizontal Movement (education) will be granted.

**Base Salary** – The base salary will increase \$350.00 from the current base of \$46,485 to \$46,835

Exempt Professional Staff

A salary schedule has been created through Education Management Solutions (EMS) and exempt professional staff (i.e., nurses, social workers, counselors, speech pathologists, and psychologists) will be placed on the new salary schedule.

Extra Duty

**Coaches/Sponsors**-Vertical steps will be granted with no increase to the base.

Non Exempt Classified Staff

A salary schedule has been created through Education Management Solutions (EMS) and Non-exempt classified staff will be placed on the new salary schedule.

**Exempt Administrative/Supervisory Staff**

A salary schedule has been created through Education Management Solutions (EMS) and exempt administrative/supervisory/director staff will be placed on the new salary schedule.

**Retirement** –The employee's contribution for their retirement benefit will increase from 3.18% to 3.43%. The district's contribution for the employee will increase from 14.44 to 14.69%.

**Health Insurance** –The district received an insurance renewal with a 4% increase. CCSD2's budget for health insurance for FY 20-21 will be approximately \$1.7 million dollars before the increase, and the district will receive approximately \$1.7 million dollars for health insurance for FY 2020-2021. Employees will pick up the additional increase in premiums.

Major Maintenance Fund-The district has the following major maintenance projects slated for the FY 2020-2021:

Window Replacement-Administrative Building, Bus Garage, GJH/SH Stadium  
Carpet Replacement for all buildings  
Floor refinish for GIS and GJH/SH gyms  
New seating at GIS auditorium

Capital Construction Fund-The district has no capital construction projects for the FY 2020-2021.

Special Reserve Fund-The board approved funds for the following:

Technology Infrastructure  
Equipment Rotation  
Instructional Tech Equipment for Student  
Instructional Tech Equipment for Staff  
GIS Auditorium Seats  
GIS Wrestling Room Project  
GJH/SH Weight Room Project

The Special Revenue Fund is made up of a number of local, state and federally funded program accounts. This includes the federal consolidated grant, community projects, major maintenance, excess bond fund, and others.

Lunch Fund-The board chose to leave the lunch prices the same for the FY 2020-2021. The district will continue to offer the Fresh Fruit and Vegetable program at the elementary and intermediate school.

The Agency Fund completes the FY 2020-2021 budget. The mill levy for Community Education will remain at a ½ mill and the mill levy for the Glenrock Community Recreation Center will remain at 1 mill.

Coley Shadrick, Superintendent of Schools  
7/14/2020

<b>ANNUAL BUDGET SUMMARY -01 GENERAL FUND</b>				
Code	Item	Actual 2018-2019	Estimated 2019-2020	Proposed 2020-2021
<b>REVENUES AND OTHER SOURCES</b>				
	Beginning Cash Carryover	\$2,464,169	\$2,514,580	\$2,407,680
81000	Local District Sources	\$8,358,664	\$6,763,915	\$6,993,233
82000	County Sources	\$2,241,475	\$3,424,151	\$3,151,962
83000	State Sources	\$80,743	\$160,962	\$95,000
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$582	\$10,991	\$0
<b>Total Revenues and Other Sources</b>		<b>\$10,681,464</b>	<b>\$10,360,019</b>	<b>\$10,240,195</b>
	Plus FY 19-20 Revenue Counted as Local Resource			\$700,000
	<b>Total Funds Available</b>	<b>\$13,145,633</b>	<b>\$12,874,599</b>	<b>\$13,347,875</b>
<b>EXPENDITURES AND OTHER USES</b>				
1000	Instruction	\$5,629,646	\$5,431,070	\$6,031,868
2000	Instructional Support	\$1,061,432	\$1,186,443	\$1,248,541
3000	General Support	\$3,262,849	\$3,355,338	\$3,308,966
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$75,000	\$129,075	\$130,000
7000	Cash Reserves	\$600,000	\$365,000	\$200,000
<b>Total Expenditures</b>		<b>\$10,628,927</b>	<b>\$10,466,925</b>	<b>\$10,919,375</b>
<b>Projected Ending Cash Reserves</b>		<b>\$2,514,580</b>	<b>\$2,407,680</b>	<b>\$2,428,500</b>

<b>ANNUAL BUDGET SUMMARY -20 SPECIAL REVENUE FUND-RESTRICTED</b>				
Code	Item	Actual 2018-2019	Estimated 2019-2020	Proposed 2020-2021
	<b>REVENUES AND OTHER SOURCES</b>			
	Beginning Cash Carryover	\$331,160	\$637,609	\$623,178
81000	Local District Sources	\$38,803	\$15,087	\$15,000
83000	State Sources	\$617,438	\$583,832	\$625,614
84000	Federal Sources	\$534,844	\$607,269	\$973,105
85000	Transfer from General Fund	\$0	\$0	\$0
	<b>Total Revenue and Other Sources</b>	<b>\$1,191,085</b>	<b>\$1,206,189</b>	<b>\$1,613,719</b>
	Special Revenue	\$569,851	\$559,875	\$985,105
	Major Maintenance	\$621,234	\$586,919	\$628,614
	Total Funds Available	\$1,522,245	\$1,843,798	\$2,236,898
	<b>EXPENDITURES AND OTHER USES</b>			
1000	Instruction	\$419,346	\$478,262	\$710,901
2000	Instructional Support	\$129,016	\$113,886	\$247,440
3000	General Support	\$336,274	\$628,471	\$983,781
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$0	\$0	\$0
6000	Operating Transfers and Other Sources	\$0	\$0	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$884,636</b>	<b>\$1,220,619</b>	<b>\$1,942,122</b>
	Special Revenue	\$557,848	\$597,433	<b>\$992,122</b>
	Major Maintenance	\$326,787	\$623,187	<b>\$950,000</b>
	<b>Ending Cash Reserves</b>	<b>\$637,609</b>	<b>\$623,178</b>	<b>\$294,776</b>
	Special Revenue	-\$109,754	-\$140,000	-\$147,017
	Major Maintenance	\$747,362	\$763,178	\$441,793

<b>ANNUAL BUDGET SUMMARY-30 CAPITAL PROJECTS FUND</b>				
	Item	Actual 2018-209	Estimated 2019-2020	Proposed 2020-2021
<b>REVENUES AND OTHER SOURCES</b>				
	Beginning Cash Carryover	\$1,675,555	\$2,285,441	\$1,791,416
81000	Local District Sources	\$33,961	\$29,953	\$50,000
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer From General Fund	\$600,000	\$365,000	\$200,000
	<b>Total Revenues and Other Sources</b>	<b>\$633,961</b>	<b>\$394,953</b>	<b>\$250,000</b>
	Total Funds Available	\$2,309,516	\$2,680,394	\$2,041,416
<b>EXPENDITURES AND OTHER USES</b>				
1000	Instruction	\$0	\$456,859	\$500,000
2000	Instructional Support	\$24,075	\$127,563	\$150,000
3000	General Support	\$0	\$295,957	\$350,000
4000	Community Support	\$0	\$8,600	\$5,000
5000	Facilities	\$0	\$0	\$0
6000	Transfer To General Fund	\$0	\$0	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$24,075</b>	<b>\$888,978</b>	<b>\$1,005,000</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$2,285,441</b>	<b>\$1,791,416</b>	<b>\$1,036,416</b>
	Special Reserve Fund	\$2,285,441	\$1,791,416	\$1,036,416
	Cap Con Fund	\$0	\$0	\$0

**ANNUAL BUDGET SUMMARY-50 FOOD SERVICE FUND**

Code	Item	Actual 2018-209	Estimated 2019-2020	Proposed 2020-2021
<b>REVENUES AND OTHER SOURCES</b>				
	Cash Carryover	\$15,753	\$1,222	\$5,174
81000	Local District Sources	\$109,484	\$88,646	115,500.00
83000	State Sources	\$2,100	\$0	\$0
84000	Federal Sources	\$137,145	\$134,540	123,535.00
85000	Transfer from General Fund	\$75,000	\$129,075	\$130,000
	<b>Total Revenues and Other Sources</b>	<b>\$323,729</b>	<b>\$352,261</b>	<b>\$369,035</b>
	<b>Total Funds Available</b>	<b>\$339,482</b>	<b>\$353,483</b>	<b>\$374,209</b>
<b>EXPENDITURES AND OTHER USES</b>				
1000	Instruction			
2000	Instructional Support			
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$338,259	\$348,309	\$350,635
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
	<b>Total Expenditures and Other Uses</b>	<b>\$338,259</b>	<b>\$348,309</b>	<b>\$350,635</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$1,222</b>	<b>\$5,174</b>	<b>\$23,574</b>

**ANNUAL BUDGET SUMMARY-60 INSURANCE FUND**

Code	Item	Actual 2018-209	Estimated 2019-2020	Proposed 2020-2021
<b>REVENUES AND OTHER SOURCES</b>				
	Cash Carryover	\$228,494	\$350,154	\$379,637
81000	Local District Sources	\$1,497,284	\$1,498,279	\$1,800,000
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer from General Fund	\$0	\$0	\$0
	<b>Total Revenues and Other Sources</b>	<b>\$1,497,284</b>	<b>\$1,498,279</b>	<b>\$1,800,000</b>
	Total Funds Available	\$1,725,777	\$1,848,433	\$2,179,637
<b>EXPENDITURES AND OTHER USES</b>				
1000	Instruction	\$0	\$0	
2000	Instructional Support	\$0	\$0	
3000	General Support	\$0	\$0	
4000	Community Support	\$1,375,623	\$1,468,796	\$1,800,000
5000	Facilities	\$0	\$0	
6000	Transfers and Other Uses	\$0	\$0	
	<b>Total Expenditures and Other Uses</b>	<b>\$1,375,623</b>	<b>\$1,468,796</b>	<b>\$1,800,000</b>
	<b>Projected Ending Cash Reserves</b>	<b>\$350,154</b>	<b>\$379,637</b>	<b>\$379,637</b>



**ANNUAL BUDGET SUMMARY-80 AGENCY FUND**

Code	Item	Actual 2018-209	Estimated 2019-2020	Proposed 2020-2021
<b>REVENUES AND OTHER SOURCES</b>				
	Beginning Cash Carryover	\$298,238	\$315,251	\$250,804
81000	Local District Sources	\$462,926	\$434,202	\$449,167
82000	County Sources	\$0	\$0	\$0
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$0	\$0	\$0
	<b>Total Revenues and Other Sources</b>	<b>\$462,926</b>	<b>\$434,202</b>	<b>\$449,167</b>
	BOCES	\$81,419	\$302,200	\$299,137
	ACTIVITY FUNDS	\$381,508	\$132,002	\$150,030
	Total Funds Available	\$761,165	\$749,453	\$699,971
<b>DISBURSEMENTS</b>				
1000	Instruction	\$386,252	\$451,746	\$468,252
2000	Instructional Support	\$0	\$0	\$0
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$59,662	\$46,903	\$44,850
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
7000	Cash Reserve	\$0	\$0	\$77,063
	<b>Total Expenditures</b>	<b>\$445,914</b>	<b>\$498,649</b>	<b>\$590,165</b>
	BOCES	\$259,125	\$378,990	\$404,065
	ACTIVITY FUNDS	\$186,789	\$119,659	\$186,100
	<b>Projected Ending Cash Reserves</b>	<b>\$315,251</b>	<b>\$250,804</b>	<b>\$109,806</b>
	BOCES	\$181,718	\$104,928	\$0
	ACTIVITY FUNDS	\$133,533	\$145,876	\$109,806

**BUDGET APPROPRIATION AND LEVY RESOLUTION**

WHEREAS, on the 14th day of July, 2020, the budget officer filed with the Board of Trustees of Converse County School District No. 2 a final 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 together with said summary was published in the Glenrock Independent newspapers having general circulation in the county in which the district is located, during the week of July 6th, 2020, or notice was posted in three conspicuous places in the district; and

WHEREAS, a public hearing was held concerning such budget on July 14, 2020, at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Converse County School District No. 2 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 those respective expenditures applicable to each department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

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:

<b>General Fund</b>	<b>\$14,655,190</b>
Required Local Effort-Unifed School District (25 Mills)	
County Wide School Levy (6 Mills)	
<b>BOCES</b>	<b>\$234,265</b>
Local Board 1/2 Mill BOCES -Higher Education-.5 Mill	
<b>Glenrock Community Recreation</b>	<b>\$468,529</b>
Local Board 1 Mill Recreation District-1 mill	\$15,357,984

**Appropriations:**

<b>General Fund</b>	<b>\$10,919,375</b>
<b>Special Revenue Fund</b>	<b>\$1,942,122</b>
<b>Debt Service Fund</b>	<b>\$0</b>
<b>Capital Projects Fund</b>	<b>\$1,005,000</b>
<b>Food Service Fund</b>	<b>\$350,635</b>
<b>Insurance Fund</b>	<b>\$1,800,000</b>
<b>Agency Fund</b>	<b>\$590,165</b>
<b>Total Appropriations</b>	<b>\$16,607,297</b>

Dated this 17th day of July, 2019.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice-Chairman

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Board Member