

CONVERSE COUNTY SCHOOL DISTRICT #2
BUDGET FY 2021-2022



CONVERSE COUNTY SCHOOL DISTRICT #2 (CCSD#2)
BUDGET MESSAGE FOR THE FY 2021-2022

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 37ADM for FY 21-22 funding. The amount the legislature approved last year for an external cost of living adjustment (ECA) was reduced and the amount funded for health insurance increased in the funding model for education for FY, 2021-2022. Transportation will be reimbursed 100% based the prior year. The Special Education cap for our 2017-2018 total special education expenditures was removed. The above changes equate to an increase of funding to the district of approximately \$221,500. However; due to the impasse through the legislative session our educational funding for the future is still very uncertain. We hear there will be cuts to education coming in the future but do not know when or how much

REVENUES

Changes of note in the general fund budget for revenues for FY2022 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 remain a recapture district in FY 2021-2022. This means the district will receive more funding through local/county sources than the state guarantee. However; the county assessed valuation is down approximately 17%. The district will have to pay recapture payments to the state for this difference of approximately \$2.2 million dollars down from \$5 million dollars in FY 20-21. A bill was passed that modifies the collection schedule for mineral production from calendar years 2020 and 2021. The changes in mineral ad valorem tax collection schedules will impact how school district local revenues are estimated under the School Foundation Program from the school district 25-mill levy and county 6-mill levy under W.S. 21-13-310. How this will affect school districts is not yet known as the counties and state do not have this reporting finalized.

EXPENDITURES

The board approved salary increases of:

Exempt Certified Staff- Vertical and Horizontal Movement (education) will be granted. The base salary will remain \$46,835

Exempt Professional Staff-Vertical steps will be granted with no increase to the base.

Extra Duty (Coaches/Sponsors)-Vertical steps will be granted with no increase to the base.

Non Exempt Support Staff-Vertical steps will be granted with no increase to the base.

Exempt Administrative/Supervisory Staff-Vertical steps will be granted with no increase to the base.

BENEFIT CONSIDERATIONS:

Retirement –The employee's contribution for their retirement benefit will increase from 3.43% to 3.68%. The district's contribution for the employee will increase from 14.69% to 14.94%.

Health Insurance –CCSD2 will receive approximately \$1.8 million dollars for health insurance through the model and there was not an increase to the premiums for FY 2021-2022. Therefore, employees will not see an increase in their premiums.

Major Maintenance Fund-The district has the following major maintenance projects slated for the FY 2021-2022:

Carpet Replacement for all buildings

Floor refinish for GIS and GJH/SH gyms

Asphalt Repair

New lighting around the GJSHS Football Field

Capital Construction Fund-The district has no capital construction projects for the FY 2021-2022..

Special Reserve Fund-The board has allocated funds for the following when needed:

Technology Infrastructure

Equipment Rotation

Instructional Tech Equipment for Student

Instructional Tech Equipment for Staff

Shot and Discus Relocation

Lighting around Baseball Field or Shot/Discus Field

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 2021-2022. The district will continue to offer the Fresh Fruit and Vegetable program at the elementary and intermediate school.

The Agency Fund completes the FY 2021-2022 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

ANNUAL BUDGET SUMMARY -01 GENERAL FUND				
Code	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
REVENUES AND OTHER SOURCES				
	Beginning Cash Carryover	\$2,516,707	\$2,324,194	\$2,052,775
81000	Local District Sources	\$6,763,825	\$6,179,890	\$7,898,539
82000	County Sources	\$3,424,151	\$3,970,518	\$2,979,842
83000	State Sources	\$161,831	\$211,507	\$415,483
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$10,991	\$121,100	\$0
Total Revenues and Other Sources		\$10,360,799	\$10,483,015	\$11,293,864
Total Funds Available		\$12,877,505	\$12,807,209	\$13,346,639
EXPENDITURES AND OTHER USES				
1000	Instruction	\$5,442,489	\$6,090,779	\$6,129,384
2000	Instructional Support	\$1,164,896	\$1,203,165	\$1,145,383
3000	General Support	\$3,354,532	\$3,460,496	\$2,941,424
4000	Community Support	\$0	\$0	\$0
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$129,075	\$0	\$50,000
7000	Cash Reserves	\$465,000	\$0	\$672,000
Total Expenditures		\$10,555,992	\$10,754,440	\$10,938,191
Projected Ending Cash Reserves		\$2,324,194	\$2,052,775	\$2,408,448

ANNUAL BUDGET SUMMARY -20 SPECIAL REVENUE FUND-RESTRICTED				
Code	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
	REVENUES AND OTHER SOURCES			
	Beginning Cash Carryover	\$857,116	\$507,513	\$456,001
81000	Local District Sources	\$15,353	\$603	\$800
83000	State Sources	\$583,832	\$620,428	\$644,886
84000	Federal Sources	\$607,269	\$1,463,837	\$1,921,884
85000	Transfer from General Fund	\$0	\$0	\$0
	Total Revenue and Other Sources	\$1,206,454	\$2,084,868	\$2,567,570
	Special Revenue	\$569,851	\$1,471,837	\$1,929,884
	Major Maintenance	\$621,234	\$613,031	\$637,686
	Total Funds Available	\$2,063,570	\$2,592,381	\$3,023,571
	EXPENDITURES AND OTHER USES			
1000	Instruction	\$689,334	\$1,022,673	\$1,234,045
2000	Instructional Support	\$103,494	\$176,724	\$403,835
3000	General Support	\$541,042	\$837,537	\$1,347,000
4000	Community Support	\$0	\$99,447	\$279,709
5000	Facilities	\$0	\$0	\$0
6000	Operating Transfers and Other Sources	\$0	\$0	\$0
	Total Expenditures and Other Uses	\$1,333,869	\$2,136,381	\$3,264,589
	Special Revenue	\$536,757	\$1,444,500	\$2,264,589
	Major Maintenance	\$797,112	\$691,881	\$1,000,000
	Ending Cash Reserves	\$507,513	\$456,001	-\$241,018
	Special Revenue	-\$290,277	-\$262,940	-\$597,645
	Major Maintenance	\$797,790	\$718,941	\$356,627

ANNUAL BUDGET SUMMARY-30 CAPITAL PROJECTS FUND				
	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
REVENUES AND OTHER SOURCES				
	Beginning Cash Carryover	\$2,285,441	\$2,139,622	\$1,740,281
81000	Local District Sources	\$30,423	\$1,053	\$2,000
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer From General Fund	\$465,000	\$10,594	\$672,000
	Total Revenues and Other Sources	\$495,423	\$11,647	\$674,000
	Total Funds Available	\$2,780,865	\$2,151,269	\$2,414,281
EXPENDITURES AND OTHER USES				
1000	Instruction	\$263,016	\$82,212	\$375,000
2000	Instructional Support	\$127,563	\$7,438	\$15,000
3000	General Support	\$242,064	\$200,438	\$500,000
4000	Community Support	\$8,600	\$0	\$10,000
5000	Facilities	\$0	\$0	\$0
6000	Transfer To General Fund	\$0	\$120,900	\$0
	Total Expenditures and Other Uses	\$641,243	\$410,987	\$900,000
	Projected Ending Cash Reserves	\$2,139,622	\$1,740,281	\$1,514,281
	Special Reserve Fund	\$2,139,622	\$1,760,079	\$1,514,281
	Cap Con Fund	\$0	-\$19,798	\$0

ANNUAL BUDGET SUMMARY-50 FOOD SERVICE FUND

Code	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
REVENUES AND OTHER SOURCES				
	Cash Carryover	\$1,222	\$22,881	\$18,075
81000	Local District Sources	\$88,817	\$13,649	5,000.00
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$134,539	\$470,204	443,400.00
85000	Transfer from General Fund	\$129,075	\$0	\$50,000
	Total Revenues and Other Sources	\$352,431	\$483,853	\$498,400
	Total Funds Available	\$353,653	\$506,734	\$516,475
EXPENDITURES AND OTHER USES				
1000	Instruction	\$0		
2000	Instructional Support	\$0		
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$330,772	\$488,659	\$498,400
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
	Total Expenditures and Other Uses	\$330,772	\$488,659	\$498,400
	Projected Ending Cash Reserves	\$22,881	\$18,075	\$18,075

ANNUAL BUDGET SUMMARY-60 INSURANCE FUND

Code	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
REVENUES AND OTHER SOURCES				
	Cash Carryover	\$350,154	\$379,559	\$90,127
81000	Local District Sources	\$1,498,336	\$1,451,018	\$1,800,100
83000	State Sources	\$0	\$0	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Transfer from General Fund	\$0	\$0	\$0
	Total Revenues and Other Sources	\$1,498,336	\$1,451,018	\$1,800,100
	Total Funds Available	\$1,848,490	\$1,830,577	\$1,890,227
EXPENDITURES AND OTHER USES				
1000	Instruction	\$0	\$0	\$0
2000	Instructional Support	\$0	\$0	\$0
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$1,468,931	\$1,740,450	\$1,800,000
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
	Total Expenditures and Other Uses	\$1,468,931	\$1,740,450	\$1,800,000
	Projected Ending Cash Reserves	\$379,559	\$90,127	\$90,227

ANNUAL BUDGET SUMMARY-80 AGENCY FUND

Code	Item	2019-2020	Estimated 2020-2021	Proposed 2021-2022
REVENUES AND OTHER SOURCES				
	Beginning Cash Carryover	\$315,251	\$292,504	\$324,318
81000	Local District Sources	\$470,440	\$496,652	\$455,106
82000	County Sources	\$0	\$0	\$0
83000	State Sources	\$0	\$1,000	\$0
84000	Federal Sources	\$0	\$0	\$0
85000	Operating Transfers and Other Sources	\$0	\$0	\$0
	Total Revenues and Other Sources	\$470,440	\$497,652	\$455,106
	BOCES	\$81,419	\$347,510	\$299,086
	ACTIVITY FUNDS	\$389,021	\$150,142	\$156,020
	Total Funds Available	\$785,690	\$790,156	\$779,424
DISBURSEMENTS				
1000	Instruction	\$448,684	\$391,038	\$460,958
2000	Instructional Support	\$0	\$0	\$0
3000	General Support	\$0	\$0	\$0
4000	Community Support	\$44,503	\$74,800	\$76,838
5000	Facilities	\$0	\$0	\$0
6000	Transfers and Other Uses	\$0	\$0	\$0
7000	Cash Reserve	\$0	\$0	\$100,000
	Total Expenditures	\$493,186	\$465,838	\$637,796
	BOCES	\$259,125	\$323,541	\$437,421
	ACTIVITY FUNDS	\$234,061	\$142,297	\$200,375
	Projected Ending Cash Reserves	\$292,504	\$324,318	\$141,628
	BOCES	\$140,439	\$164,408	\$26,073
	ACTIVITY FUNDS	\$152,065	\$159,910	\$115,555

BUDGET APPROPRIATION AND LEVY RESOLUTION

WHEREAS, on the 13th day of July, 2021, 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 5th, 2021, or notice was posted in three conspicuous places in the district; and

WHEREAS, a public hearing was held concerning such budget on July 13, 2021, 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:

<u>General Fund</u>	<u>\$12,480,662</u>
Required Local Effort-Unifed School District (25 Mills)	
County Wide School Levy (6 Mills)	
<u>BOCES</u>	<u>\$194,186</u>
Local Board 1/2 Mill BOCES -Higher Education-.5 Mill	
<u>Glenrock Community Recreation</u>	<u>\$388,373</u>
Local Board 1 Mill Recreation District-1 mill	\$13,063,221

Appropriations:

<u>General Fund</u>	<u>\$10,938,191</u>
<u>Special Revenue Fund</u>	<u>\$3,264,589</u>
<u>Debt Service Fund</u>	<u>\$0</u>
<u>Capital Projects Fund</u>	<u>\$900,000</u>
<u>Food Service Fund</u>	<u>\$498,400</u>
<u>Insurance Fund</u>	<u>\$1,800,000</u>
<u>Agency Fund</u>	<u>\$637,796</u>
Total Appropriations	\$18,038,976

Dated this 13th day of July, 2021.

Chairman

Vice-Chairman

Treasurer

Clerk

Board Member