

LARAMIE COUNTY SCHOOL DISTRICT 1

2014-2015

School Year Budget

TABLE OF CONTENTS

Budget Message.....	1-2
Summary and Explanation of Budgets.....	3-4
General Fund: Budget Summary.....	5
General Fund: Revenue	6
General Fund: Mill Levies.....	7
Enrollment Data.....	8
General Fund: Expenditure by Object.....	9
General Fund: Expenditure & Definitions.....	10-11
General Fund: Expenditures plus Carryover P.O.'s & Cash Reserve.....	12
Salaries & Benefits Expenditures.....	13
Department School Expenditures.....	14-17
Other Funds.....	18-27

BUDGET MESSAGE

The powers and duties of the Board of Trustees of Laramie County School District #1 are prescribed by statute. The Board has exclusive right to manage the financial affairs of the District, direct, and control its operation and advancement.

This Board has clearly directed Laramie County School District #1 toward the following ends:

1. Mission:

LCSD#1 exists to “guarantee a high quality education to all 13,000 plus students in the District.”

2. Core Values:

We will have high expectations for all staff and all students.

We will share responsibility for each student’s learning with all stakeholders.

We will maximize learning opportunities for all staff and students.

We will model the “human connection” by treating all with mutual respect and dignity.

3. Vision:

We are a district of learners for learners—we will implement the professional learning community concepts throughout the District. We adults will learn in professional community.

4. Strategic Plan:

The budget will support the School District’s published strategic plan and other school improvement efforts.

The budget is a legal document that describes the resources available to the District and the plan to allocate those resources to achieve the “ends” desired by the Board. The budget system is a combination of personnel, facilities, equipment, supplies and services which operate together to improve student performance by accomplishing the LCSD#1 Mission, Core Values, Vision, and Strategic Plan.

The Superintendent is the budget officer of the District. In LCSD #1, the Superintendent has expert assistance. We present the following information to the Board as the final budget plan for 2014-2015.

This year’s legislative action provides an estimated 1.0% external cost adjustment (ECA) of \$1,222,487 resulting in the first increase since 2009-2010. The update to health insurance funding is estimated as an increase of \$1,020,942 for the 2014-2015 school year. Special Education and Transportation cost reimbursement including salaries and benefits will increase due to increased costs. The state reimbursement for school buses will decrease as we paid off bus leases last year. The legislature also provided additional

appropriations (outside of the funding model) to offset cost increases in state retirement estimated at \$1,044,750 and provide additional salary increases estimated at \$836,000. The one time only bonus of \$439,553 will not be in the funding for 2014-2015.

There is a mandatory average student-teacher ratio of not greater than 16 to 1 in all K-3 classes. The district received a waiver to this requirement from the Department of Education based on insufficient school capacity. The district has started construction on Prairie Wind Elementary. Depending on student population growth, the opening of Prairie Wind will help the district address capacity issues.

The PODER Academy charter school will be adding an additional grade level for 2014-2015. Funding for the year will be based on the October 1 count. The current budget includes an estimate of \$2,064,224.

The State Legislature has increased the required retirement contribution for employees by .75% with .375% being covered by additional state appropriations. The required retirement contribution for employers was increased by .5% which is also being covered by additional state appropriations. There will be additional certified and classified staff needs for the District as we address Junior High math issues, increased student population and Davis Elementary student relocation to Carey during the construction process. We estimate these staffing and benefit changes will add \$2,809,490 in additional payroll costs. Negotiations have been completed and all contracts have been ratified by their respective members. The board has authorized a 3% salary schedule increase and education advancements. Employees will pay an additional .625% toward their retirement contribution. These adjustments have been added to the budget.

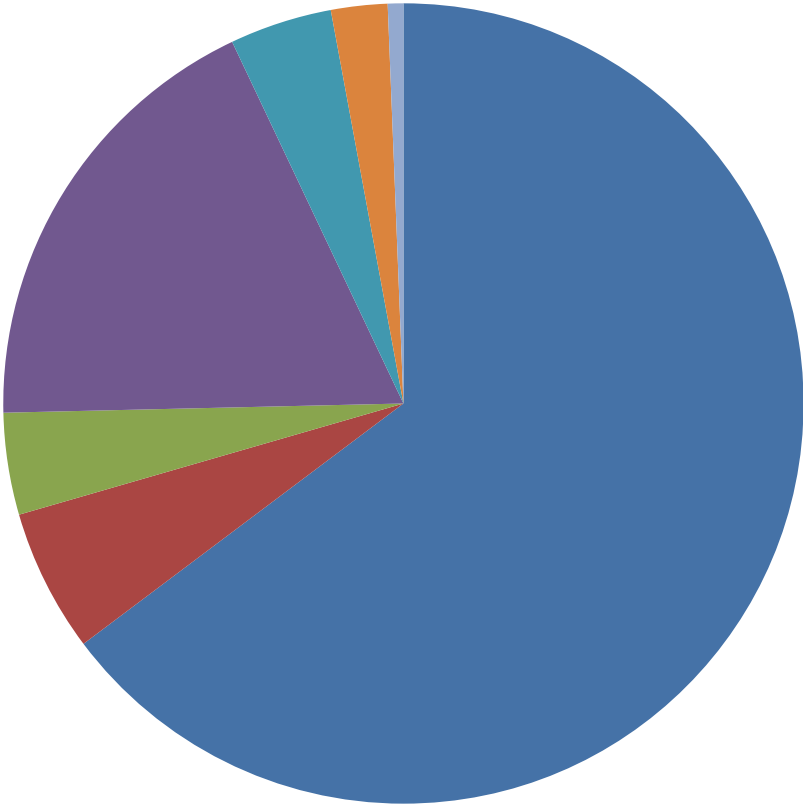
With regard to facilities, the Okie Blanchard Athletic Replacement Facility and Carey (Eastridge wing) remodel for the relocation of Davis Elementary students should be completed by the start of the 2014-2015 school year. The District has started construction of Prairie Wind Elementary and will soon start construction of the new Davis Elementary. Both schools are planned to open in August 2015. The district is currently in the planning and design phase of the new Meadowlark Elementary which will be a 5-6 school and open in August 2016. Planning and design of the Carey Junior High replacement school will also start this year. However, the state has not yet appropriated construction funding for the project. Parking lots and infrastructure for the new Carey Junior High was included in the Okie project. Property for future development may be considered for purchase during the year.

Major Maintenance funding will increase for 2014-2015. The amount budgeted for Major Maintenance is \$6,943,212 which is up \$1,119,962 due to the Legislature fully funding the Major Maintenance program in the first year of the biennium. The amount for 2014-2015 also includes \$90,000 for PODER lease costs.

The Special Revenue Fund reflects a loss of the Teaching American History and Teacher Evaluation grants which has reached the end of their grant approval. The budget remains about the same with carryover funds making up the difference.

The Nutrition Service Fund revenues have been adjusted for projected changes in the program due to changes in requirements.

DISTRICT FUNDS
2014-2015 School Year



- GENERAL FUND
\$206,234,374
- SPECIAL REVENUE FUND
\$18,386,603
- MAJOR MAINTENANCE FUND
\$13,106,320
- CAPITAL PROJECTS FUND
\$58,373,214
- SPECIAL BUILDING FUND
\$13,160,865
- NUTRITION SERVICE FUND
\$7,263,889
- STUDENT ACTIVITY FUND
\$2,000,000

SUMMARY AND EXPLANATION OF BUDGETS

This summarizes eight 2014-2015 funding categories: General Fund, Special Revenue Fund, Major Maintenance Fund, Capital Projects Fund, Special Building Fund, Nutrition Services Fund, Student Activity Fund and Trust Funds.

GENERAL FUND 64.7% of total **\$206,234,374**

The General Fund is used for the general operations and maintenance of the District daily operations including instruction, instructional support services, administration, transportation, instructional material and equipment, computer technology, and maintenance. Over 82 percent of this fund is used to pay for salaries and benefits which have been represented here before negotiations.

SUPPLEMENTAL EARMARKED FUNDS - 35.3% of total

SPECIAL REVENUE FUND 5.8% of total **\$18,386,603**

The Special Revenue Fund is used to account for all supplemental categorical federal and state entitlement and competitive grants. The federal grants are legally restricted to specific uses within targeted populations such as: Title I of the Education Consolidation and Improvement Act (ECIA) provides funds for supplemental academic programs in high poverty schools; Title II provides staff development funds primarily in core content areas and class size reduction programs; Title VIB provides additional funding for students with special needs; Perkins funds provide vocational education grants; Individuals with Disabilities Education Act (IDEA) supports programs for special education and related services to children with disabilities; State funded Instructional Facilitators, State Bridges Grant and National Teacher Certification.

MAJOR MAINTENANCE FUND 4.1% of total **\$13,106,320**

The Major Maintenance Fund is used to account for repair and remodel of major capital facilities. Projects are submitted to and approved by the Wyoming School Facilities Commission. Funding is based on formulas and appropriations.

CAPITAL PROJECTS FUND 18.3% of total **\$58,373,214**

The Capital Projects Fund is used to account for acquisition or construction of major capital facilities. This is primarily funded by the State Capital Facilities Commission.

SPECIAL BUILDING FUND 4.1% of total **\$13,160,865**

The Special Building Fund is used to account for repair, remodel and construction of major capital facilities that are being funded by sources other than State entitlements such as PTO Matching Funds, Recreation Mill and other private sources.

NUTRITION SERVICE FUND 2.3% of total **\$7,263,889**

The Nutrition Service Fund is used by the Nutrition Services Department to account for revenues and expenditures connected with the Nutrition Services operation.

STUDENT ACTIVITY FUND 0.6% of total **\$2,000,000**

Activity Funds are established in each of the District schools. Students sponsor projects to raise the money and prioritize how to spend these funds.

TRUST FUNDS 0.1% of total

Trust Funds are established to account for assets held by the School District in a trustee capacity. These monies are used for student awards and staff benefit funds.

SCHOLARSHIP/TRUST FUND **\$6,000**

OTHER EMPLOYEE BENEFIT TRUST FUND **\$201,000**

\$318,732,265

GENERAL

FUND

GENERAL FUND BUDGET SUMMARY

	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 BUDGET
REVENUE	\$190,553,879	\$194,331,821	\$196,072,077
EXPENSES	\$184,124,790	\$187,070,955	\$202,202,598
PRIOR YEAR OBLIGATIONS	\$6,369,914	\$5,578,361	\$4,031,776
RESULTS FROM OPERATIONS	\$59,175	\$1,682,505	(\$10,162,297)
FUNDS AVAILABLE FROM LAST YEAR	\$22,186,748	\$23,037,476	\$26,266,566
OFFSETS RELEASED			
Outstanding PO's	\$6,369,914	\$5,578,361	\$4,031,776
OFFSETS ADDED			
Outstanding PO's	(\$5,578,361)	(\$4,031,776)	\$0
ESTIMATED FUND RESERVE	\$23,037,476	\$26,266,566	\$20,136,045

GENERAL FUND REVENUE

	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 BUDGET
LOCAL REVENUE	\$29,224,845	\$30,379,182	\$33,157,210
Includes:			
Special District Tax-25 mills			
Motor Vehicle Taxes			
Car Company Taxes			
Interest & Dividends on Investments			
Admissions			
Other Pupil Activity Income			
School Rentals			
Refund Prior Year's Expenditures			
Miscellaneous			
COUNTY REVENUE	\$8,545,027	\$8,627,927	\$9,360,129
Includes:			
Six-mill County Equalization Tax			
Motor Vehicle Taxes			
Car Company Taxes			
Fines & Forfeitures			
STATE REVENUE	\$152,070,138	\$154,813,814	\$153,033,536
Includes:			
Foundation Program, Joint Service, Taylor Grazing, Tax Short Fall			
FEDERAL	\$713,869	\$510,898	\$521,202
Includes:			
P.L. 874			
R.O.T.C.			
TOTAL	\$190,553,879	\$194,331,821	\$196,072,077

AUTHORIZED MILL LEVIES

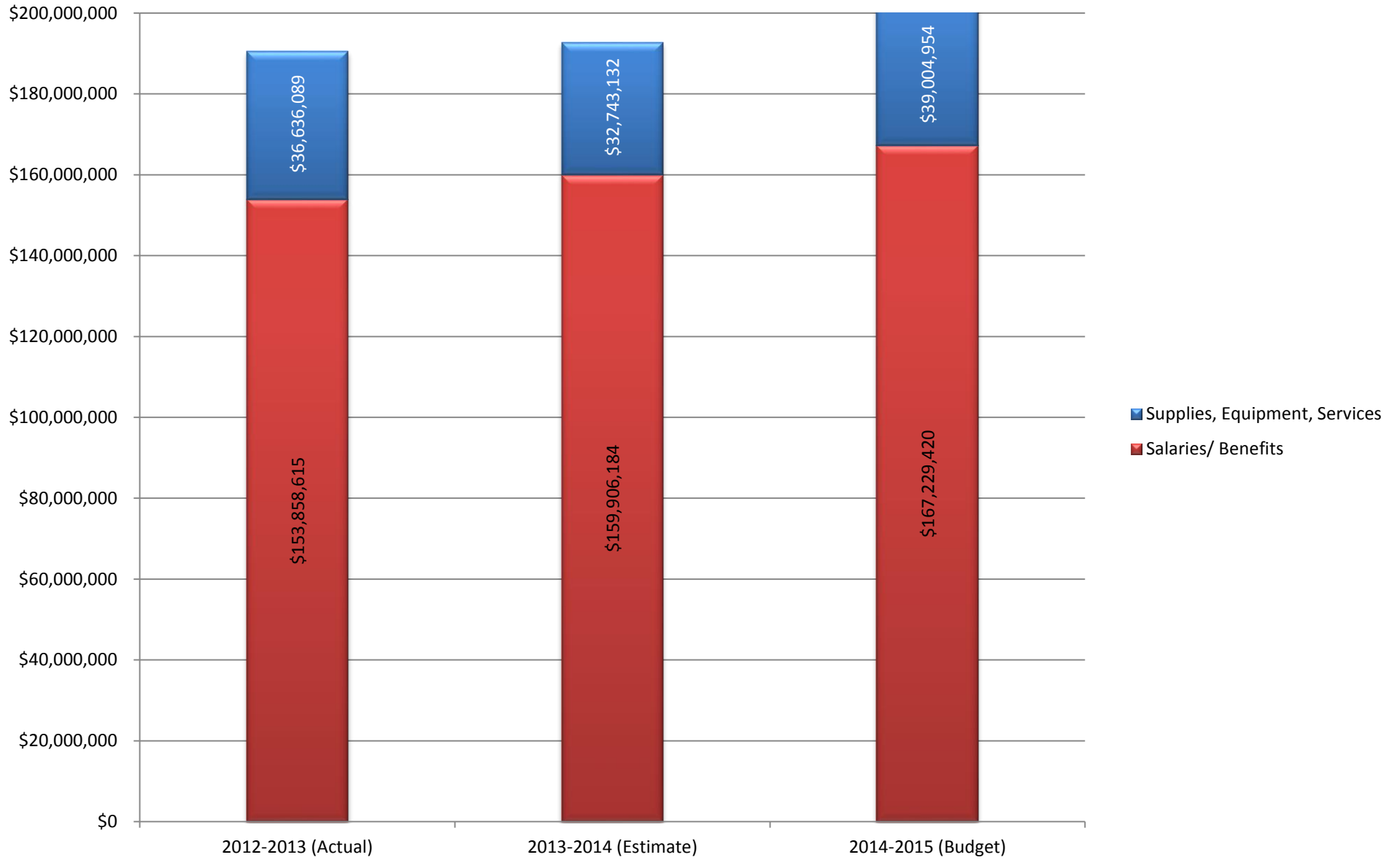
SCHOOL DISTRICT LEVIES	FY13	FY14	FY15
REQUIRED LOCAL EFFORT 25 - MILLS	25	25	25
BOND AND INTEREST LEVIES	0	0	0
RECREATION MILL	1	1	1
TOTAL SCHOOL DISTRICT LEVIES	26	26	26
SCHOOL DISTRICT ASSESSED VALUATION	\$901,103,052	\$920,033,773	\$1,029,384,392 10%
BOND CAPACITY			\$102,938,439

BOND CAPACITY AVAILABLE	\$102,938,439
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STUDENT MEMBERSHIP DATA

GRADE	2010-2011	2011-2012	2012-2013	2013-2014
K	1,075	1,184	1,124	1,132
1	1,131	1,057	1,155	1,095
2	1,077	1,125	1,033	1,153
3	997	1,071	1,090	1,046
4	976	982	1,054	1,082
5	1,034	993	978	1,044
6	987	1,038	990	969
ELEMENTARY SUB-TOTAL	7,277	7,450	7,424	7,521
7	1,011	1,000	1,038	1,001
8	929	1,012	966	1,031
JUNIOR HIGH SUB-TOTAL	1,940	2,012	2,004	2,032
9	994	981	1,044	1,001
10	1,002	1,017	952	997
11	904	909	910	845
12	829	794	844	857
HIGH SCHOOL SUB-TOTAL	3,729	3,701	3,750	3,700
TOTAL PUBLIC	12,946	13,163	13,178	13,253
CHARTER SCHOOL			87	147
TOTAL	12,946	13,163	13,265	13,400

Expenditure by Object



GENERAL FUND EXPENDITURES

	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-20145 BUDGET
EXPENDITURES			
Salaries & Benefits	\$153,858,615	\$159,906,184	\$167,229,420
Supplies/Equip/Service			
School Budgets	\$6,417,289	\$6,067,491	\$7,515,251
Special Services	\$692,139	\$754,776	\$825,746
Curriculum/Inst Staff Services	\$1,740,270	\$1,348,102	\$2,497,022
Technology Services	\$4,111,503	\$3,858,338	\$4,569,780
Instructional Material	\$1,299,157	\$1,984,020	\$1,580,969
Central Administration	\$5,750,366	\$5,506,656	\$7,522,163
Transportation	\$7,389,558	\$3,361,296	\$4,154,839
Facilities	\$8,826,181	\$9,645,269	\$9,279,676
School Board	\$409,626	\$217,184	\$1,059,508
Total Supplies/Equip/Service	\$36,636,089	\$32,743,132	\$39,004,954
TOTAL EXPENSE BUDGET	\$190,494,704	\$192,649,316	\$206,234,374

DEFINITIONS FOR EXPENDITURE PAGE

SALARIES & BENEFITS

District-wide costs as provided in negotiation and board-approved staffing and budget.

SCHOOL BUDGETS

Day-to-day operation of school which includes supplies and services for the classrooms, principal's office, nurse's office, library, and transportation for student activities.

SPECIAL SERVICES

Supplies and services for Student Services for special education costs and tuition, psychological services, health services, and student data.

CURRICULUM / INSTRUCTIONAL STAFF SERVICES

Includes supplies and services for the curriculum coordinators and staff development office.

TECHNOLOGY SERVICES

Includes supplies and services for the district-wide technology program including the schools and administration.

INSTRUCTIONAL MATERIAL

The supplies and materials for curriculum to support the district-wide adoptions.

CENTRAL ADMINISTRATION

Includes supplies and services to operate departments such as superintendent, assistant superintendent, human resources, business services, warehouse, graphics services, national student awards travel, and concurrent enrollment costs.

TRANSPORTATION

Includes the cost of operating the student busing program and net amount of the internal charges for student activities charged to school budgets.

FACILITIES

Includes the operation of the maintenance department, custodial department for all schools, utilities for all buildings, planning services, risk management, and property and liability insurance.

SCHOOL BOARD—Includes legal services, publications, board dues, board travel, elections, and other services and supplies needed.

GENERAL FUND

EXPENDITURES BY SCHOOL

	2012-2013 ACTUAL	2013-2014 ESTIMATE	2014-2015 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
HIGH SCHOOLS	\$2,054,665	\$2,187,655	\$2,002,812	\$87,130	\$2,089,942
JUNIOR HIGH SCHOOLS	\$695,197	\$554,574	\$667,959	\$149,952	\$817,911
ELEMENTARY SCHOOLS	\$2,181,347	\$1,759,096	\$2,178,625	\$364,549	\$2,543,174
CHARTER SCHOOL	\$1,486,080	\$1,566,166	\$2,064,224		\$2,064,224
TOTAL	\$6,417,289	\$6,067,491	\$6,913,620	\$601,631	\$7,515,251
DEPARTMENTS*	\$30,218,800	\$26,675,641	\$28,062,692	\$3,427,011	\$31,489,703
TOTAL SCHOOLS/DEPARTMENTS	\$36,636,089	\$32,743,132	\$34,976,312	\$4,028,642	\$39,004,954
SALARIES	\$108,320,683	\$113,754,018	\$118,758,751		\$118,758,751
BENEFITS	\$45,537,932	\$46,152,166	\$48,467,535	\$3,134	\$48,470,669
TOTAL	\$153,858,615	\$159,906,184	\$167,226,286	\$3,134	\$167,229,420
TOTAL EXPENSES**	\$190,494,704	\$192,649,316	\$202,202,598	\$4,031,776	\$206,234,374
CASH RESERVE	\$0	\$0	\$20,136,045	\$0	\$20,136,045
TOTAL EXPENDITURES	\$190,494,704	\$192,649,316	\$222,338,643	\$4,031,776	\$226,370,419

* Includes support operations, human resources, instructional administration, coordinators, maintenance, transportation, Board expenses, student services, special education, technology, and utilities

** Includes purchased services, supplies, and equipment

GENERAL FUND

SALARIES & FRINGE BENEFITS

**2014-2015
BUDGET**

SALARIES:	
Certified	\$86,682,220
Professional	\$3,397,935
Classified	\$26,248,618
Substitutes/Temporary	\$2,429,978
Total Salaries	\$118,758,751

FRINGE BENEFITS:	
Social Security/Retirement	\$23,259,966
Insurance:	
Health, Life, LTD	\$21,987,569
Workers' Compensation	\$1,250,000
Unemployment	\$120,000
Other Fringe Benefits/Retention	\$1,850,000
Total Fringe Benefits	\$48,467,535

TOTAL SALARIES & BENEFITS	\$167,226,286
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SCHOOLS

	FY2014 BUDGETS	FY2015 BUDGETS	DIFFERENCE FY14-FY15
Central High School	\$607,690	\$597,031	(\$10,659)
East High School	\$765,368	\$744,064	(\$21,304)
Triumph High School	\$120,473	\$139,699	\$19,226
South High School	<u>\$483,712</u>	<u>\$522,018</u>	<u>\$38,306</u>
TOTAL HIGH SCHOOL	\$1,977,243	\$2,002,812	\$25,569
Carey Junior High School	\$227,941	\$237,625	\$9,684
Johnson Junior High School	\$212,052	\$219,120	\$7,068
McCormick Junior High School	<u>\$208,017</u>	<u>\$211,214</u>	<u>\$3,197</u>
TOTAL JUNIOR HIGH	\$648,010	\$667,959	\$19,949
Afflerbach Elementary	\$119,433	\$127,892	\$8,459
Alta Vista Elementary	\$83,830	\$77,901	(\$5,929)
Anderson Elementary	\$123,566	\$132,727	\$9,161
Arp Elementary	\$94,324	\$98,806	\$4,482
Baggs Elementary	\$99,069	\$94,923	(\$4,146)
Bain Elementary	\$85,306	\$87,026	\$1,720
Buffalo Ridge Elementary	\$85,581	\$77,940	(\$7,641)
Cole Elementary	\$55,316	\$61,391	\$6,075
Davis Elementary	\$91,487	\$89,823	(\$1,664)
Deming/Miller Elementary	\$59,384	\$63,497	\$4,113
Dildine Elementary	\$130,298	\$133,469	\$3,171
Fairview/Lebhart Elementary	\$69,838	\$72,963	\$3,125
Gilchrist Elementary	\$36,864	\$32,128	(\$4,736)
Goins Elementary	\$91,092	\$96,463	\$5,371
Hebard Elementary	\$45,547	\$52,655	\$7,108
Henderson Elementary	\$83,678	\$81,449	(\$2,229)
Hobbs Elementary	\$120,244	\$114,030	(\$6,214)
Clawson Elementary	\$6,927	\$5,788	(\$1,139)
Jessup Elementary	\$94,087	\$95,769	\$1,682
Pioneer Park Elementary	\$106,469	\$101,808	(\$4,661)
Rossman Elementary	\$89,403	\$93,920	\$4,517
Willadsen Elementary	\$6,421	\$4,772	(\$1,649)
Freedom Elementary	\$86,028	\$90,148	\$4,120
Sunrise Elementary	\$97,427	\$100,545	\$3,118
Saddle Ridge Elementary	\$96,326	\$115,792	\$19,466
Reserve School Adjustment	<u>\$95,000</u>	<u>\$75,000</u>	<u>(\$20,000)</u>
TOTAL ELEMENTARY	\$2,152,945	\$2,178,625	\$25,680
PODER Academy Charter	\$1,562,000	\$2,064,224	\$502,224
TOTAL SCHOOLS	\$6,340,198	\$6,913,620	\$573,422

Board of Education	<u>\$702,318</u>	<u>\$627,318</u>	(\$75,000)
TOTAL BOARD OF EDUCATION	<u>\$702,318</u>	<u>\$627,318</u>	(\$75,000)
Superintendent	\$38,035	\$38,035	\$0
Community Relations	\$71,347	\$71,347	\$0
Activities	\$421,553	\$420,553	(\$1,000)
Asst. Superintendent Instruction	\$216,680	\$217,680	\$1,000
Secondary Education	\$742,550	\$742,550	\$0
Finance/Budget	\$139,082	\$146,082	\$7,000
Business Services	\$24,400	\$24,400	\$0
Warehouse	\$29,460	\$29,460	\$0
Mailroom	\$219,845	\$219,845	\$0
Graphics	\$313,395	\$313,395	\$0
Offset Budgets	(\$357,500)	(\$357,500)	\$0
Business Administration	\$15,000	\$15,000	\$0
Support Operations	\$5,101,835	\$5,086,835	(\$15,000)
Substitutes	\$3,000	\$3,000	\$0
Staff	\$92,300	\$52,300	(\$40,000)
Wellness Program	\$3,000	\$3,000	\$0
Human Resources	<u>\$142,052</u>	<u>\$182,052</u>	\$40,000
TOTAL CENTRAL ADMINISTRATION	<u>\$7,216,034</u>	<u>\$7,208,034</u>	(\$8,000)
Vocational Ag Farm	\$19,439	\$19,439	\$0

Art Coordinator	\$33,876	\$33,876	\$0
Foreign Language Coordinator	\$10,276	\$10,276	\$0
Language Arts Coordinator	\$32,052	\$32,052	\$0
P.E./Health Coordinator	\$285,561	\$285,561	\$0
Math Coordinator	\$12,020	\$12,020	\$0
Music Coordinator	\$101,422	\$101,422	\$0
Science Coordinator	\$29,586	\$29,586	\$0
Social Studies Coordinator	\$11,251	\$11,251	\$0
Gifted/Talented	\$52,439	\$52,439	\$0
International Baccalaureate	\$125,200	\$125,200	\$0
Assistant Director At-Risk	\$141,694	\$85,994	(\$55,700)

Director Instruction-Curriculum	\$73,566	\$83,566	\$10,000
Assessments/PLC	\$388,500	\$388,500	\$0
Assessments Facilitator	\$116,200	\$181,900	\$65,700
District Library Services	\$44,855	\$47,955	\$3,100
District Fields	\$2,346	\$5,692	\$3,346
Okie Blanchard	\$2,346	\$0	(\$2,346)
Storey Gym	\$2,346	\$2,346	\$0
Staff Development	\$515,956	\$555,956	\$40,000
Johnson Field	\$1,000	\$0	(\$1,000)
Ag	\$4,000	\$24,000	\$20,000
Business	\$20,000	\$20,000	\$0
Marketing	\$20,000	\$0	(\$20,000)
Health/Occupation	\$7,000	\$7,000	\$0
Home Economics	\$20,000	\$20,000	\$0
Trade/Industrial	\$20,000	\$30,000	\$10,000
Vocational Career	\$3,000	\$3,000	\$0
Vocational Coordinator	<u>\$34,226</u>	<u>\$49,226</u>	<u>\$15,000</u>
TOTAL CURRICULUM / INSTRUCTION	\$2,130,157	\$2,218,257	\$88,100
Director of Technology	\$316,890	\$335,711	\$18,821
Technology Projects	\$677,800	\$607,800	(\$70,000)
Information Systems	\$813,369	\$813,369	\$0
Multimedia	\$174,753	\$155,932	(\$18,821)
Field Services	<u>\$1,588,198</u>	<u>\$1,588,198</u>	<u>\$0</u>
TOTAL TECHNOLOGY	\$3,571,010	\$3,501,010	(\$70,000)
Spec Ed Reimbursement	\$294,600	\$539,600	\$245,000
Special Services	\$219,257	\$219,257	\$0
Nursing	<u>\$18,000</u>	<u>\$23,000</u>	<u>\$5,000</u>
TOTAL SPECIAL SERVICES	\$531,857	\$781,857	\$250,000
Art Textbooks	\$15,000	\$15,000	\$0
Language Arts Textbooks	\$601,600	\$40,000	(\$561,600)
Foreign Language Textbooks	\$6,400	\$253,000	\$246,600
P.E./Health Textbooks	\$35,000	\$30,000	(\$5,000)
Math Textbooks	\$430,000	\$156,000	(\$274,000)
Music Textbooks	\$25,000	\$205,000	\$180,000
Science Textbooks	\$75,000	\$282,000	\$207,000
Social Studies Textbooks	\$58,000	\$135,000	\$77,000
Vocational Career Textbooks	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>

TOTAL INSTRUCTIONAL MATERIAL	\$1,261,000	\$1,131,000	(\$130,000)
Transportation	\$3,755,505	\$3,955,505	\$200,000
Planning/Construction	\$1,205,110	\$705,110	(\$500,000)
Energy	\$116,687	\$116,687	\$0
Utilities	\$4,940,006	\$4,940,006	\$0
Risk Management	\$1,115,530	\$1,281,030	\$165,500
Custodial	\$368,435	\$368,435	\$0
Facilities Management	\$602,293	\$618,293	\$16,000
Grounds	\$140,300	\$140,300	\$0
Fleet Maintenance	\$150,400	\$150,400	\$0
Building Mechanical	\$186,950	\$190,950	\$4,000
Building Trades	<u>\$128,500</u>	<u>\$128,500</u>	<u>\$0</u>
TOTAL FACILITIES	\$8,954,211	\$8,639,711	(\$314,500)
DEPARTMENT TOTAL	<u>\$28,122,092</u>	<u>\$28,062,692</u>	<u>(\$59,400)</u>
GRAND TOTAL SCHOOLS & DEPARTMENTS	\$28,124,438	\$28,062,692	(\$61,746)

SUPPLEMENTAL

EARMARKED

FUNDS

**SPECIAL REVENUE FUND
BUDGET 2014-2015
LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE**

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
FUND BALANCE 7/1	(\$3,442,497)	(\$2,745,479)	(\$2,627,262)
ACCOUNTS RECEIVABLE ACCRUED SALARIES	\$1,643,097	\$1,950,806	\$1,634,830
LOAN FROM GENERAL FUND	\$2,250,000	\$2,250,000	\$2,250,000
ADJUSTED BALANCE	\$450,600	\$1,455,327	\$1,257,568
REVENUE			
LOCAL 81000	\$1,364,123	\$1,781,924	\$1,565,867
STATE 83000	\$5,661,054	\$5,805,089	\$5,934,920
FEDERAL 84000	\$11,730,955	\$10,442,378	\$10,885,816
TRANSFER 86000	\$43,714	\$0	
RETURNED TO GRANTOR	\$0	(\$63,080)	\$0
TOTAL REVENUE	\$18,799,846	\$17,966,311	\$18,386,603
EXPENDITURE			
INSTRUCTION 1000	\$9,215,008	\$9,332,787	\$9,765,764
INSTRUCTIONAL SUPPORT 2000	\$6,857,574	\$6,520,039	\$6,610,106
GENERAL SUPPORT 3000	\$829,700	\$785,321	\$724,733
COMMUNITY SUPPORT 4000	\$80,562	\$55,851	\$86,000
CAPITAL OUTLAY 5000	\$0	\$0	\$0
TRANSFER TO OTHER FUNDS 6000	\$1,119,984	\$1,154,096	\$1,200,000
TOTAL EXPENDITURE	\$18,102,828	\$17,848,094	\$18,386,603
LESS ACCRUED SALARIES	(\$1,643,097)	(\$1,950,806)	(\$1,634,830)
LESS LOAN FROM GENERAL FUND	(\$2,250,000)	(\$2,250,000)	(\$2,250,000)
ESTIMATED ENDING BALANCE 6/30	(\$2,745,479)	(\$2,627,262)	(\$2,627,262)

SPECIAL REVENUE FUNDS

PROJECTED GRANTS 2014-2015

LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE

	2012-2013 BUDGET GRANT	2013-2014 BUDGET GRANT	2014-2015 BUDGET GRANT
GRANT TITLE	AMENDED	AMENDED	
CCHR TRIUMPH GRANT	\$0	\$0	\$64,916
ETSS WORKFORCE GRANT	\$235,285	\$0	\$0
HOMELESS-ADMIN	\$23,450	\$19,931	\$0
MISCELLANEOUS	\$200,000	\$200,000	\$200,000
NATIONAL TEACHER CERTIFICATION	\$168,000	\$200,000	\$232,000
PERKINS SCHOOL TO CAREER INNOVATIVE 5034	\$341,590	\$401,455	\$363,372
PIONER PARK SCHOOL IMPROVEMENT	\$482,400	\$0	\$0
RECREATION MILL	\$1,200,000	\$1,200,000	\$1,200,000
SFDFS DOT CLICK GRANT	\$61,622	\$92,146	\$74,336
STATE FACILITATOR	\$3,267,030	\$3,200,211	\$3,299,028
TEACHING AMERICAN HISTORY	\$330,997	\$330,902	\$74,439
TEACHER EVALUATION GRANT (\$286,605 org award)	\$143,302	\$143,303	\$63,000
TELC	\$5,049	\$6,000	\$4,000
TITLE 1	\$4,692,929	\$4,440,938	\$4,900,000
TITLE 1 NEGLECT AND DELINQUENT	\$80,245	\$101,224	\$76,413
TITLE 1 SCHOOL IMPROVEMENT COLE	\$316,419	\$438,919	\$138,652
TITLE II	\$1,547,973	\$1,751,633	\$1,826,049
TITLE III-ADMIN	\$29,426	\$68,480	\$57,394
TITLE VI PART B FLOW THRU	\$3,352,167	\$3,284,957	\$3,355,000
TITLE VI PART B FIVE YEAR OLD	\$15,021	\$18,781	\$20,161
TRIUMPH SCHOOL IMPROVEMENT	\$646,039	\$0	\$0
WY BRIDGES GRANT ENRICHMENT	\$2,218,486	\$2,315,153	\$2,399,892
U.W. CACG GRANT	\$37,951	\$37,951	\$37,951
TOTAL ESTIMATED GRANTS	\$19,395,381	\$18,251,984	\$18,386,603

MAJOR MAINTENANCE FUND

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
FUND BALANCE 7/1	\$4,840,362	\$5,254,971	\$6,159,108
CAPITAL CONSTRUCTION FUND	(\$1,242,897)	(\$500,000)	\$0
ADJUSTED FUND BALANCE	\$3,597,465	\$4,754,971	\$6,159,108
REVENUE			
LOCAL 81000	\$4,298	\$3,771	\$4,000
STATE 83000	\$5,871,566	\$5,823,250	\$6,943,212
TOTAL REVENUE	\$5,875,864	\$5,827,021	-\$6,947,212
EXPENDITURE			
MAJOR MAINTENANCE	\$5,461,255	\$4,922,884	\$13,016,320
MAJOR MAINTENANCE - PODER	\$0	\$0	\$90,000
TOTAL EXPENDITURE	\$5,461,255	\$4,922,884	-\$13,106,320
CAPITAL CONSTRUCTION LOAN	\$742,897	\$500,000	\$0
ESTIMATED ENDING BALANCE 6/30	\$4,754,971	\$6,159,108	\$0

CAPITAL PROJECT FUND

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
FUND BALANCE 7/1	(\$212,847)	(\$69,502)	(\$1,626,786)
MAJOR MAINTENANCE LOAN	\$1,242,897	\$500,000	\$0
ADJUSTED FUND BALANCE	\$1,030,050	\$430,498	(\$1,626,786)
REVENUE			
LOCAL 81000	\$54,657	\$0	\$0
STATE 83000	\$3,967,701	\$7,599,096	\$60,000,000
TRANSFER IN	\$39,740	\$4,482	\$0
TOTAL REVENUE	\$4,062,098	\$7,603,578	\$60,000,000
EXPENDITURE			
CAPITAL FACILITIES	\$3,918,753	\$9,160,862	\$58,373,214
TOTAL EXPENDITURE	\$3,918,753	\$9,160,862	\$58,373,214
MAJOR MAINTENANCE LOAN	(\$742,897)	(\$500,000)	\$0
ESTIMATED ENDING BALANCE 6/30	\$430,498	(\$1,626,786)	\$0

Note 1 - As additional contracts are made with the School Facilities Department, budget amendments will be made to the 2014-2015 budget to appropriate necessary funding.

SPECIAL BUILDING FUND

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
FUND BALANCE 7/1	\$18,782,485	\$21,656,959	\$18,326,421
REVENUE			
LOCAL 81000	\$53,255	\$16,787	\$21,300
STATE 83000	\$983,954	\$13,220	\$2,002,300
TRANSFER IN	\$3,998,202	\$3,829,617	\$3,029,411
TOTAL REVENUE	\$5,035,411	\$3,859,624	\$5,053,011
EXPENDITURE			
INSTRUCTION 1000	\$0	\$0	\$176,900
MAINTENANCE	\$9,000	\$18,800	\$13,200
CAPITAL FACILITIES	\$2,151,937	\$7,171,362	\$12,970,765
TOTAL EXPENDITURE	\$2,160,937	\$7,190,162	\$13,160,865
ESTIMATED ENDING BALANCE 6/30	\$21,656,959	\$18,326,421	\$10,218,567

Note 1 - \$8,400,000 of the 2013-2014 ending fund balance has been reserved as District Enhancement funding for new construction projects. The budget for 2014-2015 includes a transfer of \$1,000,000 into this reserve and expenditures of \$9,000,000 from the reserve leaving a net balance of \$400,000.

Note 2 - \$6,400,000 of the 2013-2014 ending fund balance has been reserved as funding for future needs in the areas of Driver's Education, Music, equipment for new facilities and Career and Technical Education (CTE) program vehicles. The budget for 2014-2015 includes transfers of \$53,750 into this reserve, interest income and expenditures of \$177,000 leaving a net balance of \$6,280,000.

BUILDING PROJECTS

2014-2015

- Prairie Wind Elementary Construction - Capital Construction and Special Building
- Okie Blanchard Stadium Construction - Capital Construction and Special Building
- New Davis Elementary Construction - Capital Construction and Special Building
- New Carey Junior High Planning & Design - Capital Construction
- Meadowlark Elementary Planning, Design & Construction - Capital Construction and Special Building
- Various Recreation Mill Projects - Special Building
- Land Purchases - Special Building
- Asphalt, Concrete & Roofing Repairs - Major Maintenance
- Flooring Replacement - Major Maintenance
- Boilers - Major Maintenance
- Electrical Upgrades - Major Maintenance
- Drainage Improvements - Major Maintenance
- Transportation Complex Study - Major Maintenance

NUTRITION SERVICE FUND

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
ESTIMATED BEGINNING BALANCE 7/1	\$1,035,933	\$1,248,640	\$2,189,195
SALES, LUNCH, BREAKFAST & OTHER	\$2,091,687	\$2,011,043	\$2,049,800
TRANSFER IN	\$1,200,000	\$1,700,000	\$1,400,000
STATE REVENUE		\$6,847	\$13,700
FEDERAL REIMBURSEMENT	\$3,300,973	\$3,651,083	\$3,737,902
RETURN TO GRANTOR			
TOTAL REVENUE	\$6,592,660	\$7,368,973	\$7,201,402
EXPENDITURE			
OPERATING COST	\$6,379,953	\$6,428,418	\$7,263,889
TOTAL EXPENDITURE	\$6,379,953	\$6,428,418	\$7,263,889
ESTIMATED ENDING BALANCE 6/30	\$1,248,640	\$2,189,195	\$2,126,708

STUDENT ACTIVITY FUNDS

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
BALANCE 7/1	\$761,659	\$830,861	\$805,861
REVENUE	\$1,804,918	\$1,850,000	\$2,000,000
EXPENDITURES	\$1,735,716	\$1,875,000	\$2,000,000
ESTIMATED ENDING BALANCE 6/30	\$830,861	\$805,861	\$805,861

**SCHOLARSHIP/TRUST
FUNDS**

	2012-2013 ACTUAL	2013-2014 ESTIMATE D	2014-2015 BUDGET
FUND BALANCE 7/1	\$388,846	\$393,369	\$390,534
REVENUE BUDGET			
LOCAL 81000	\$3,455	\$605	\$1,500
DONATIONS	\$4,155	\$3,535	\$3,000
TOTAL REVENUE	\$7,610	\$4,140	\$4,500
EXPENDITURE BUDGET			
NON-INSTRUCTIONAL SERVICES 4000	\$3,087	\$6,975	\$6,000
TOTAL EXPENDITURE	\$3,087	\$6,975	\$6,000
ESTIMATED ENDING BALANCE 6/30	\$393,369	\$390,534	\$389,034

Note: Trust Fund includes monies given to the District with restrictions governing their use. The District acts as the agent. Most of the funds are used for scholarships and grants for needy students.

OTHER EMPLOYEE BENEFIT TRUST FUND

	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 BUDGET
FUND BALANCE 7/1	\$901,309	\$720,367	\$930,373
REVENUE BUDGET			
LOCAL 81000	\$822	\$401,850	\$401,000
TOTAL REVENUE	\$822	\$401,850	\$401,000
EXPENDITURE BUDGET			
NON-INSTRUCTIONAL SERVICES 4000	\$181,764	\$191,844	\$201,000
TOTAL EXPENDITURE	\$181,764	\$191,844	\$201,000
ESTIMATED ENDING BALANCE 6/30	\$720,367	\$930,373	\$1,130,373

