

# Laramie County School District 1

2015-2016  
Final Budget

**TABLE OF CONTENTS**

**Budget Message.....1-3**

**Summary and Explanation of Budgets.....4-5**

**General Fund: Budget Summary.....6**

**General Fund: Revenue .....7**

**General Fund: Mill Levies.....8**

**Enrollment Data.....9**

**General Fund: Expenditure by Object.....10**

**General Fund: Expenditure & Definitions.....11-12**

**General Fund: Expenditures plus Carryover P.O.'s & Cash Reserve.....13**

**Salaries & Benefits Expenditures.....14**

**Department School Expenditures.....15-18**

**Other Funds.....19-28**

## **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 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 13,500 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 2015-2016.

This year's legislative action provides an external cost adjustment (ECA) for Labor, Educational Materials, Energy, and eliminates the footnote appropriation outside of the model share of \$6M for salaries and benefits. This is an estimated increase of \$2,767,888. The update to health insurance funding is estimated as an increase of \$3,058,576 for the 2015-2016 school year. Special Education and Transportation cost reimbursement will increase due to increased costs including salaries and benefits. The state reimbursement for school buses will increase as we purchased additional buses. Last year the legislature also provided additional appropriations outside of the funding model to offset cost increases in state retirement for this year estimated at \$900,000.

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 will open Prairie Wind Elementary in the fall which will help the district address capacity issues.

The PODER Academy charter school will be adding an additional grade level for 2015-2016 if renewal is granted. Funding for the year will be based on their previous year ADM plus the October 1 count for the additional grade. The current budget includes an estimate of \$1,989,632 for operations.

The District will see an increase in state Workers Compensation as the legislature expanded the employees covered under this program by adding special education teachers and related services. This is estimated to cost \$860,000 which would be reimbursable in the following year as special education costs. The State Legislature has increased the required retirement contribution for employers by .75% with this being covered by additional state appropriations. This is estimated to cost \$900,000. The district will discontinue the insurance premium holidays with the awarding of the new insurance contract where rates will be maintained at the same level as the prior year. This cost increase is estimated at \$3,930,000. The opening of Prairie Wind Elementary and moving back into Davis Elementary will require adding certified and classified staff. Some of these staff increases will be offset with a reduction in Junior High math teachers and a reduction in certified tutors. We estimate these staffing and benefit changes will add \$352,000 in additional payroll costs. Negotiations have been completed and all contracts have been ratified by their respective members. The board has authorized a 1.03% salary schedule increase and education advancements.

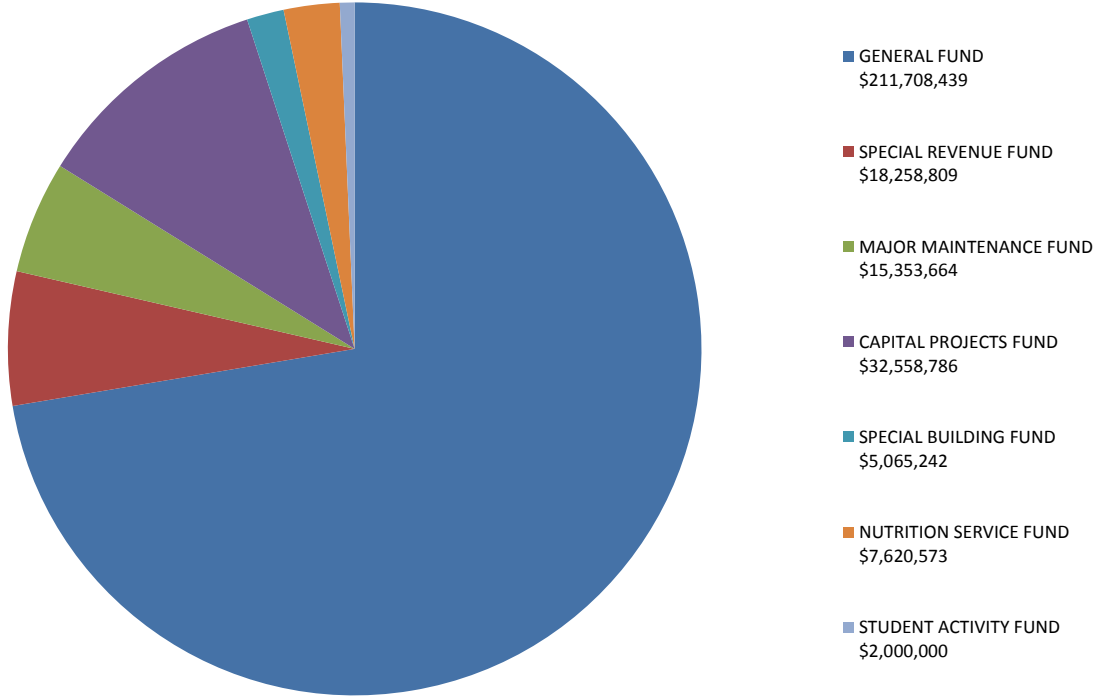
With regard to facilities, the District will complete construction of Prairie Wind Elementary and Davis Elementary with openings planned for August 2015. The district will begin construction of the new Meadowlark Elementary over the summer with it opening in August 2016. Planning and design of the Carey Junior High replacement school will continue this year; however, the state has not yet appropriated construction funding for the project. Property for future development may be considered for purchase during the year.

Major Maintenance funding will not decline in the second year of the biennium as it has in past years but is projected to increase for 2015-2016. The amount budgeted for Major Maintenance is \$7,740,503 due to the Legislature fully funding the Major Maintenance program in the supplemental budget.

The Special Revenue Fund reflects a slight decline with some grants increasing and some decreasing but continuing the same basic grants as the previous year.

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

***DISTRICT FUNDS***  
**2015-2016 School Year**



**SUMMARY AND EXPLANATION OF BUDGETS**

This summarizes eight 2015-2016 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.

<b>GENERAL FUND</b>	72.4% of total	<b>\$211,708,439</b>
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.		
<b>SUPPLEMENTAL EARMARKED FUNDS - 27.6% of total</b>		
<b>SPECIAL REVENUE FUND</b>	6.2% of total	<b>\$18,258,809</b>
The Special Revenue Fund is used to account for all <u>supplemental</u> 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.		
<b>MAJOR MAINTENANCE FUND</b>	5.2% of total	<b>\$15,353,664</b>
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.		
<b>CAPITAL PROJECTS FUND</b>	11.1% of total	<b>\$32,558,786</b>
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.		
<b>SPECIAL BUILDING FUND</b>	1.7% of total	<b>\$5,065,242</b>
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.		
<b>NUTRITION SERVICE FUND</b>	2.6% of total	<b>\$7,620,573</b>
The Nutrition Service Fund is used by the Nutrition Services Department to account for revenues and expenditures connected with the Nutrition Services operation.		
<b>STUDENT ACTIVITY FUND</b>	0.7% of total	<b>\$2,000,000</b>
Activity Funds are established in each of the District schools. Students sponsor projects to raise the money and prioritize how to spend these funds.		
<b>TRUST FUNDS</b>	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.		
<b>SCHOLARSHIP/TRUST FUND</b>		<b>\$5,000</b>
<b>OTHER EMPLOYEE BENEFIT TRUST FUND</b>		<b>\$175,000</b>
		<b>\$292,745,513</b>

# GENERAL FUND



**GENERAL FUND  
BUDGET SUMMARY**

	2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 BUDGET
REVENUE	\$194,361,166	\$194,487,396	\$205,375,629
EXPENSES	\$187,178,984	\$191,393,862	\$207,316,901
PRIOR YEAR OBLIGATIONS	\$5,578,361	\$4,031,776	\$4,391,538
<b>RESULTS FROM OPERATIONS</b>	<b>\$1,603,821</b>	<b>(\$938,242)</b>	<b>(\$6,332,810)</b>
FUNDS AVAILABLE FROM LAST YEAR	\$23,037,476	\$26,187,882	\$24,889,878
OFFSETS RELEASED			
Outstanding PO's	\$5,578,361	\$4,031,776	\$4,391,538
OFFSETS ADDED			
Outstanding PO's	(\$4,031,776)	(\$4,391,538)	\$0
<b>ESTIMATED FUND RESERVE</b>	<b>\$26,187,882</b>	<b>\$24,889,878</b>	<b>\$22,948,606</b>

**GENERAL FUND  
REVENUE**

	2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 BUDGET
<b>LOCAL REVENUE</b>	<b>\$30,408,528</b>	<b>\$32,885,076</b>	<b>\$37,679,364</b>
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			
<b>COUNTY REVENUE</b>	<b>\$8,627,926</b>	<b>\$9,477,572</b>	<b>\$9,830,287</b>
Includes:			
Six-mill County Equalization Tax			
Motor Vehicle Taxes			
Car Company Taxes			
Fines & Forfeitures			
<b>STATE REVENUE</b>	<b>\$154,813,814</b>	<b>\$151,600,536</b>	<b>\$157,355,978</b>
Includes:			
Foundation Program, Joint Service, Taylor Grazing, Tax Short Fall			
<b>FEDERAL</b>	<b>\$510,898</b>	<b>\$524,212</b>	<b>\$510,000</b>
Includes:			
P.L. 874			
R.O.T.C.			
<b>TOTAL</b>	<b>\$194,361,166</b>	<b>\$194,487,396</b>	<b>\$205,375,629</b>

## AUTHORIZED MILL LEVIES

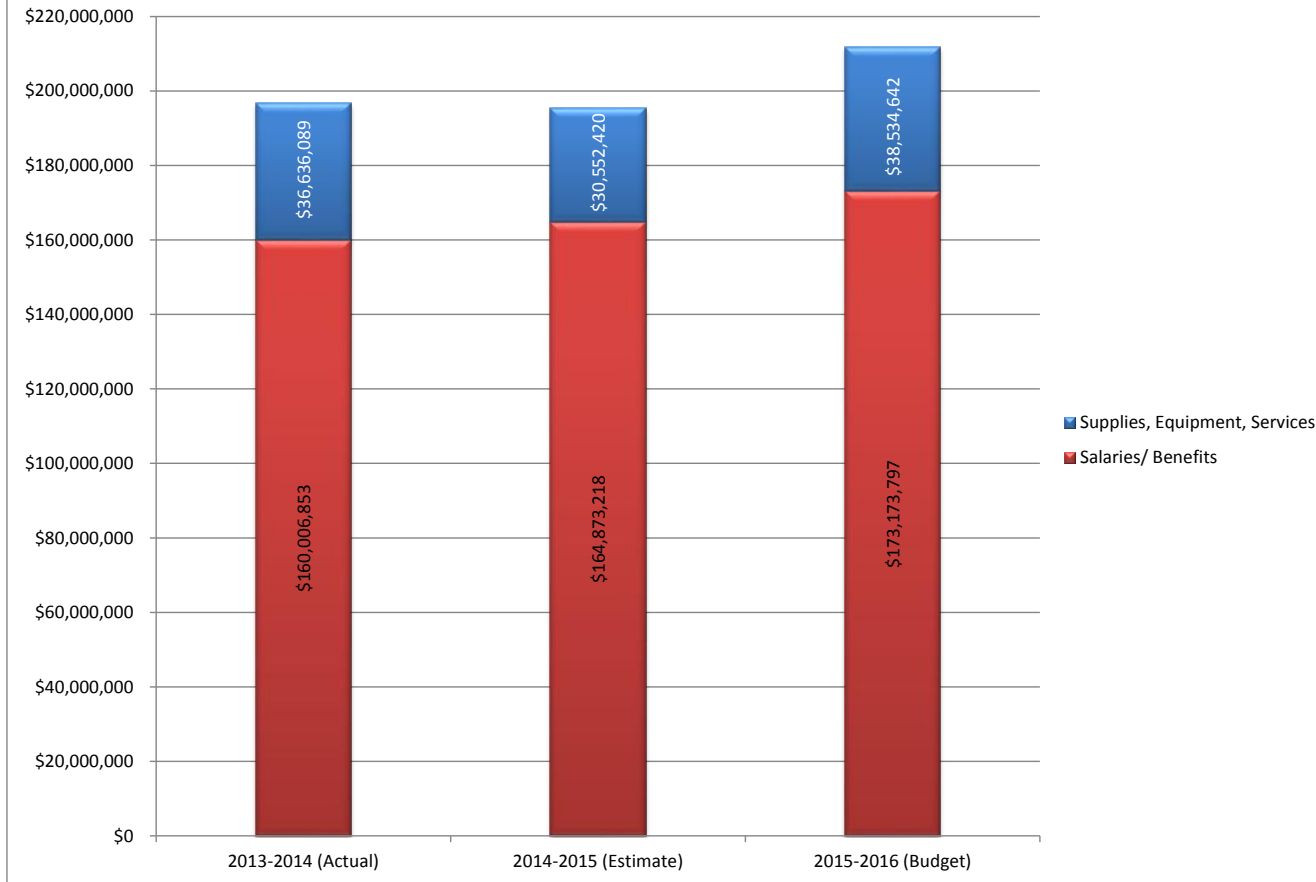
SCHOOL DISTRICT LEVIES	FY14	FY15	FY16 EST
REQUIRED LOCAL EFFORT 25 - MILLS	25	25	25
BOND AND INTEREST LEVIES	0	0	0
RECREATION MILL	1	1	1
TOTAL SCHOOL DISTRICT LEVIES	26	26	26
SCHOOL DISTRICT ASSESSED VALUATION	\$920,033,773	\$1,029,384,392	\$1,208,028,970 10%
BOND CAPACITY			\$120,802,897

BOND CAPACITY AVAILABLE	\$120,802,897
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### STUDENT MEMBERSHIP DATA

GRADE	2011-2012	2012-2013	2013-2014	2014-2015
K	1,184	1,124	1,132	1,107
1	1,057	1,155	1,095	1,136
2	1,125	1,033	1,154	1,082
3	1,071	1,090	1,046	1,137
4	982	1,054	1,082	1,036
5	993	978	1,044	1,103
6	1,038	990	970	1,058
<b>ELEMENTARY SUB-TOTAL</b>	<b>7,450</b>	<b>7,424</b>	<b>7,523</b>	<b>7,659</b>
7	1,000	1,038	1,006	985
8	1,012	966	1,035	984
<b>JUNIOR HIGH SUB-TOTAL</b>	<b>2,012</b>	<b>2,004</b>	<b>2,041</b>	<b>1,969</b>
9	981	1,044	1,008	1,177
10	1,017	952	1,004	945
11	909	910	848	885
12	794	844	863	801
<b>HIGH SCHOOL SUB-TOTAL</b>	<b>3,701</b>	<b>3,750</b>	<b>3,723</b>	<b>3,808</b>
<b>TOTAL PUBLIC</b>	<b>13,163</b>	<b>13,178</b>	<b>13,287</b>	<b>13,436</b>
<b>CHARTER</b>		<b>87</b>	<b>147</b>	<b>160</b>
<b>TOTAL</b>	<b>13,163</b>	<b>13,265</b>	<b>13,434</b>	<b>13,596</b>

## Expenditure by Object



**GENERAL FUND  
EXPENDITURES**

	2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 BUDGET
<b>EXPENDITURES</b>			
Salaries & Benefits	\$160,006,853	\$164,873,218	\$173,173,797
Supplies/Equip/Service			
School Budgets	\$6,105,990	\$5,916,494	\$7,412,067
Special Services	\$739,370	\$753,689	\$812,076
Curriculum/Inst Staff Services	\$1,347,852	\$1,668,916	\$2,271,793
Technology Services	\$3,858,339	\$4,651,196	\$5,134,726
Instructional Material	\$1,984,020	\$1,156,338	\$1,865,310
Central Administration	\$5,495,263	\$4,494,351	\$7,592,709
Transportation	\$3,377,627	\$2,719,958	\$3,156,336
Facilities	\$9,625,008	\$8,973,485	\$9,643,080
School Board	\$217,023	\$217,993	\$646,545
Total Supplies/Equip/Service	\$32,750,492	\$30,552,420	\$38,534,642
<b>TOTAL EXPENSE BUDGET</b>			
	<b>\$192,757,345</b>	<b>\$195,425,638</b>	<b>\$211,708,439</b>

## **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

	2013-2014 ACTUAL	2014-2015 ESTIMATE	2015-2016 BUDGET	CARRYOVER OBLIGATIONS	TOTAL BUDGET
HIGH SCHOOLS	\$2,215,200	\$1,931,056	\$2,049,709	\$42,266	\$2,091,975
JUNIOR HIGH SCHOOLS	\$556,932	\$556,405	\$642,211	\$37,904	\$680,115
ELEMENTARY SCHOOLS	\$1,833,453	\$1,601,432	\$2,137,791	\$512,554	\$2,650,345
CHARTER SCHOOL	\$1,500,405	\$1,827,602	\$1,989,632		\$1,989,632
<b>TOTAL</b>	<b>\$6,105,990</b>	<b>\$5,916,495</b>	<b>\$6,819,343</b>	<b>\$592,724</b>	<b>\$7,412,067</b>
DEPARTMENTS*	\$26,644,502	\$24,635,925	\$27,326,900	\$3,795,675	\$31,122,575
<b>TOTAL SCHOOLS/DEPARTMENTS</b>	<b>\$32,750,492</b>	<b>\$30,552,420</b>	<b>\$34,146,243</b>	<b>\$4,388,399</b>	<b>\$38,534,642</b>
SALARIES	\$113,879,702	\$118,239,315	\$118,686,714		\$118,686,714
BENEFITS	\$46,127,151	\$46,633,903	\$54,483,944	\$3,139	\$54,487,083
<b>TOTAL</b>	<b>\$160,006,853</b>	<b>\$164,873,218</b>	<b>\$173,170,658</b>	<b>\$3,139</b>	<b>\$173,173,797</b>
<b>TOTAL EXPENSES**</b>	<b>\$192,757,345</b>	<b>\$195,425,638</b>	<b>\$207,316,901</b>	<b>\$4,391,538</b>	<b>\$211,708,439</b>
CASH RESERVE	\$0	\$0	\$22,948,606	\$0	\$22,948,606
<b>TOTAL EXPENDITURES</b>	<b>\$192,757,345</b>	<b>\$195,425,638</b>	<b>\$230,265,507</b>	<b>\$4,391,538</b>	<b>\$234,657,045</b>

\* 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**

**2015-2016  
BUDGET**

<b>SALARIES:</b>	
Certified	\$85,141,123
Professional	\$3,110,483
Classified	\$27,518,979
Substitutes/Temporary	\$2,916,129
<b>Total Salaries</b>	<b>\$118,686,714</b>
<b>FRINGE BENEFITS:</b>	
Social Security/Retirement	\$25,446,376
Insurance:	
Health, Life, LTD	\$24,887,568
Workers' Compensation	\$2,250,000
Unemployment	\$150,000
Other Fringe Benefits/Retention	\$1,750,000
<b>Total Fringe Benefits</b>	<b>\$54,483,944</b>
<hr/>	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$173,170,658</b>

<b>SCHOOLS</b>	<b>FY2015 BUDGETS</b>	<b>FY2016 BUDGETS</b>	<b>DIFFERENCE FY15-FY16</b>
Central High School	\$597,031	\$591,004	(\$6,027)
East High School	\$744,064	\$782,899	\$38,835
Triumph High School	\$139,699	\$132,217	(\$7,482)
South High School	<u>\$522,018</u>	<u>\$543,589</u>	<u>\$21,571</u>
<b>TOTAL HIGH SCHOOL</b>	<b>\$2,002,812</b>	<b>\$2,049,709</b>	<b>\$46,897</b>
Carey Junior High School	\$237,625	\$233,337	(\$4,288)
Johnson Junior High School	\$219,120	\$210,641	(\$8,479)
McCormick Junior High School	<u>\$211,214</u>	<u>\$198,233</u>	<u>(\$12,981)</u>
<b>TOTAL JUNIOR HIGH</b>	<b>\$667,959</b>	<b>\$642,211</b>	<b>(\$25,748)</b>
Afflerbach Elementary	\$127,892	\$128,321	\$429
Alta Vista Elementary	\$77,901	\$90,204	\$12,303
Anderson Elementary	\$132,727	\$91,152	(\$41,575)
Arp Elementary	\$98,806	\$101,413	\$2,607
Baggs Elementary	\$94,923	\$94,737	(\$186)
Bain Elementary	\$87,026	\$86,678	(\$348)
Buffalo Ridge Elementary	\$77,940	\$80,781	\$2,841
Cole Elementary	\$61,391	\$58,876	(\$2,515)
Davis Elementary	\$89,823	\$78,707	(\$11,116)
Deming/Miller Elementary	\$63,497	\$64,353	\$856
Dildine Elementary	\$133,469	\$136,089	\$2,620
Fairview/Lebhart Elementary	\$72,963	\$72,126	(\$837)
Gilchrist Elementary	\$32,128	\$35,901	\$3,773
Goins Elementary	\$96,463	\$96,675	\$212
Hebard Elementary	\$52,655	\$48,955	(\$3,700)
Henderson Elementary	\$81,449	\$89,241	\$7,792
Hobbs Elementary	\$114,030	\$115,626	\$1,596
Clawson Elementary	\$5,788	\$5,132	(\$656)
Jessup Elementary	\$95,769	\$52,175	(\$43,594)
Pioneer Park Elementary	\$101,808	\$97,848	(\$3,960)
Rossmann Elementary	\$93,920	\$90,284	(\$3,636)
Willadsen Elementary	\$4,772	\$3,214	(\$1,558)
Freedom Elementary	\$90,148	\$87,789	(\$2,359)
Sunrise Elementary	\$100,545	\$101,399	\$854
Saddle Ridge Elementary	\$115,792	\$121,374	\$5,582
Prairie Wind Elementary	\$0	\$108,741	\$108,741
Reserve School Adjustment	<u>\$75,000</u>	<u>\$0</u>	<u>(\$75,000)</u>
<b>TOTAL ELEMENTARY</b>	<b>\$2,178,625</b>	<b>\$2,137,791</b>	<b>(\$40,834)</b>
PODER Academy Charter	\$2,064,224	\$1,989,632	(\$74,592)
<b>TOTAL SCHOOLS</b>	<b>\$6,913,620</b>	<b>\$6,819,343</b>	<b>(\$94,277)</b>

DEPARTMENTS	FY2015 BUDGETS	FY2016 BUDGETS	DIFFERENCE FY15-FY16
Board of Education	<u>\$627,318</u>	<u>\$627,318</u>	<u>\$0</u>
<b>TOTAL BOARD OF EDUCATION</b>	<b>\$627,318</b>	<b>\$627,318</b>	<b>\$0</b>
Superintendent	\$38,035	\$38,035	\$0
Community Relations	\$71,347	\$71,347	\$0
Activities	\$420,553	\$420,553	\$0
Asst. Superintendent Instruction	\$217,680	\$217,023	(\$657)
Secondary Education	\$742,550	\$742,550	\$0
Finance/Budget	\$146,082	\$146,082	\$0
Business Services	\$24,400	\$48,339	\$23,939
Warehouse	\$29,460	\$28,987	(\$473)
Mailroom	\$219,845	\$219,845	\$0
Graphics	\$313,395	\$342,395	\$29,000
Offset Budgets	(\$357,500)	(\$357,500)	\$0
Business Administration	\$15,000	\$15,000	\$0
Support Operations	\$5,086,835	\$5,076,835	(\$10,000)
Substitutes	\$3,000	\$0	(\$3,000)
Staff	\$52,300	\$52,300	\$0
Wellness Program	\$3,000	\$3,000	\$0
Human Resources	<u>\$182,052</u>	<u>\$184,180</u>	<u>\$2,128</u>
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$7,208,034</b>	<b>\$7,248,971</b>	<b>\$40,937</b>
Vocational Ag Farm	\$19,439	\$19,439	\$0
Art Coordinator	\$33,876	\$32,776	(\$1,100)
World Language Coordinator	\$10,276	\$10,276	\$0
Language Arts Coordinator	\$32,052	\$32,052	\$0
P.E./Health Coordinator	\$285,561	\$292,861	\$7,300
Math Coordinator	\$12,020	\$12,020	\$0
Music Coordinator	\$101,422	\$100,840	(\$582)
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
Asstistant Director At-Risk	\$85,994	\$75,994	(\$10,000)
Director Instruction-Curriculum	\$83,566	\$73,566	(\$10,000)
Assessments/PLC	\$388,500	\$388,500	\$0
Assessments Facilitator	\$181,900	\$181,900	\$0
District Library Services	\$47,955	\$50,000	\$2,045
District Fields	\$5,692	\$5,692	\$0
Storey Gym	\$2,346	\$2,346	\$0

DEPARTMENTS	FY2015 BUDGETS	FY2016 BUDGETS	DIFFERENCE FY15-FY16
Staff Development	\$555,956	\$475,956	(\$80,000)
Ag / Vocational Programs	\$24,000	\$124,000	\$100,000
Business	\$20,000	\$0	(\$20,000)
Marketing	\$0	\$0	\$0
Health/Occupation	\$7,000	\$0	(\$7,000)
Home Economics	\$20,000	\$0	(\$20,000)
Trade/Industrial	\$30,000	\$0	(\$30,000)
Vocational Career	\$3,000	\$0	(\$3,000)
Vocational Coordinator	<u>\$49,226</u>	<u>\$29,226</u>	<u>(\$20,000)</u>
<b>TOTAL CURRICULUM / INSTRUCTION</b>	<b>\$2,218,257</b>	<b>\$2,125,920</b>	<b>(\$92,337)</b>
Director of Technology	\$335,711	\$265,461	(\$70,250)
Technology Integration	\$0	\$70,250	\$70,250
Technology Projects	\$607,800	\$607,800	\$0
Information Systems	\$813,369	\$813,369	\$0
Field Services	\$1,588,198	\$1,588,198	\$0
Multimedia	<u>\$155,932</u>	<u>\$155,932</u>	<u>\$0</u>
<b>TOTAL TECHNOLOGY</b>	<b>\$3,501,010</b>	<b>\$3,501,010</b>	<b>\$0</b>
Spec Ed Reimbursement	\$539,600	\$539,600	\$0
Special Services	\$219,257	\$219,257	\$0
Nursing	<u>\$23,000</u>	<u>\$23,000</u>	<u>\$0</u>
<b>TOTAL SPECIAL SERVICES</b>	<b>\$781,857</b>	<b>\$781,857</b>	<b>\$0</b>
Art Textbooks	\$15,000	\$15,000	\$0
Language Arts Textbooks	\$40,000	\$234,000	\$194,000
World Language Textbooks	\$253,000	\$78,000	(\$175,000)
P.E./Health Textbooks	\$30,000	\$190,000	\$160,000
Math Textbooks	\$156,000	\$25,000	(\$131,000)
Music Textbooks	\$205,000	\$15,000	(\$190,000)
Science Textbooks	\$282,000	\$300,000	\$18,000
Social Studies Textbooks	\$135,000	\$70,000	(\$65,000)
Vocational Career Textbooks	<u>\$15,000</u>	<u>\$73,000</u>	<u>\$58,000</u>
<b>TOTAL INSTRUCTIONAL MATERIAL</b>	<b>\$1,131,000</b>	<b>\$1,000,000</b>	<b>(\$131,000)</b>
Transportation	\$3,955,505	\$2,125,690	(\$1,829,815)
Transportation Shop	<u>\$0</u>	<u>\$924,800</u>	<u>\$924,800</u>
<b>TOTAL TRANSPORTATION</b>	<b>\$3,955,505</b>	<b>\$3,050,490</b>	<b>(\$905,015)</b>

DEPARTMENTS	FY2015 BUDGETS	FY2016 BUDGETS	DIFFERENCE FY15-FY16
Planning/Construction	\$705,110	\$704,248	(\$862)
Energy	\$116,687	\$75,000	(\$41,687)
Utilities	\$4,940,006	\$5,165,006	\$225,000
Risk Management	\$1,281,030	\$1,408,930	\$127,900
Custodial	\$368,435	\$383,115	\$14,680
Facilities Management	\$618,293	\$613,885	(\$4,408)
Grounds	\$140,300	\$156,300	\$16,000
Fleet Maintenance	\$150,400	\$156,400	\$6,000
Building Mechanical	\$190,950	\$199,950	\$9,000
Building Trades	<u>\$128,500</u>	<u>\$128,500</u>	<u>\$0</u>
<b>TOTAL FACILITIES</b>	<b>\$8,639,711</b>	<b>\$8,991,334</b>	<b>\$351,623</b>
<b>DEPARTMENT TOTAL</b>	<b><u>\$28,062,692</u></b>	<b><u>\$27,326,900</u></b>	<b><u>(\$735,792)</u></b>
<b>GRAND TOTAL SCHOOLS &amp; DEPARTMENTS</b>	<b>\$34,976,312</b>	<b>\$34,146,243</b>	<b>(\$830,069)</b>

**SUPPLEMENTAL  
EARMARKED  
FUNDS**

**SPECIAL REVENUE FUND  
BUDGET 2015-2016  
LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE**

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
FUND BALANCE 7/1	(\$2,745,479)	(\$2,924,433)	(\$2,257,479)
ACCOUNTS RECEIVABLE ACCRUED SALARIES	\$1,950,806	\$1,652,110	\$1,927,485
LOAN FROM GENERAL FUND	\$2,250,000	\$2,250,000	\$2,250,000
ADJUSTED BALANCE	\$1,455,327	\$977,677	\$1,920,006
REVENUE			
LOCAL 81000	\$1,381,896	\$1,338,739	\$1,632,680
STATE 83000	\$5,815,420	\$5,934,792	\$5,942,432
FEDERAL 84000	\$10,442,378	\$12,634,032	\$10,683,697
TRANSFER 86000	\$0	\$0	\$0
RETURNED TO GRANTOR	(\$63,080)	(\$64,695)	\$0
TOTAL REVENUE	\$17,576,614	\$19,842,868	\$18,258,809
EXPENDITURE			
INSTRUCTION 1000	\$9,379,601	\$10,645,648	\$9,730,196
INSTRUCTIONAL SUPPORT 2000	\$6,515,206	\$6,592,364	\$6,400,493
GENERAL SUPPORT 3000	\$633,590	\$593,023	\$533,620
COMMUNITY SUPPORT 4000	\$73,075	\$66,140	\$234,500
CAPITAL OUTLAY 5000	\$0	\$0	\$0
TRANSFER TO OTHER FUNDS 6000	\$1,154,096	\$1,278,739	\$1,360,000
TOTAL EXPENDITURE	\$17,755,568	\$19,175,914	\$18,258,809
LESS ACCRUED SALARIES	(\$1,950,806)	(\$1,652,110)	(\$1,927,485)
LESS LOAN FROM GENERAL FUND	(\$2,250,000)	(\$2,250,000)	(\$2,250,000)
ESTIMATED ENDING BALANCE 6/30	(\$2,924,433)	(\$2,257,479)	-\$2,257,479

**SPECIAL REVENUE FUNDS  
PROJECTED GRANTS 2015-2016  
LARAMIE COUNTY SCHOOL DISTRICT NUMBER ONE**

GRANT TITLE	2013-2014	2014-2015	2015-2016
	BUDGET GRANT AMENDED	BUDGET GRANT AMENDED	BUDGET GRANT
CCHR TRIUMPH GRANT	\$0	\$64,916	\$30,600
HOMELESS-ADMIN	\$19,931	\$0	\$0
MISCELLANEOUS	\$200,000	\$200,000	\$200,000
NATIONAL TEACHER CERTIFICATION	\$200,000	\$232,000	\$272,000
PERKINS SCHOOL TO CAREER INNOVATIVE 5034	\$401,455	\$363,372	\$356,886
RECREATION MILL	\$1,200,000	\$1,200,000	\$1,300,000
SFDFS DOT CLICK GRANT	\$92,146	\$74,336	\$76,800
STATE FACILITATOR	\$3,200,211	\$3,299,028	\$3,430,432
TEACHING AMERICAN HISTORY	\$330,902	\$74,439	\$0
TEACHER EVALUATION GRANT (\$286,605 org award)	\$143,303	\$63,000	\$63,000
TELC	\$6,000	\$4,000	\$4,000
TITLE 1	\$4,440,938	\$4,900,000	\$4,860,883
TITLE 1D NEGLECT AND DELINQUENT	\$101,224	\$76,413	\$76,413
TITLE 1 SCHOOL IMPROVEMENT COLE	\$438,919	\$138,652	\$416,419
TITLE II	\$1,751,633	\$1,826,049	\$1,463,741
TITLE III-ADMIN	\$68,480	\$57,394	\$57,394
TITLE VI PART B FLOW THRU	\$3,284,957	\$3,355,000	\$3,355,000
TITLE VI PART B FIVE YEAR OLD	\$18,781	\$20,161	\$20,161
WY BRIDGES GRANT	\$2,315,153	\$2,399,892	\$2,236,000
U.W. CACG GRANT	\$37,951	\$37,951	\$39,080
<b>TOTAL ESTIMATED GRANTS</b>	<b>\$18,251,984</b>	<b>\$18,386,603</b>	<b>\$18,258,809</b>

## MAJOR MAINTENANCE FUND

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
<b>FUND BALANCE 7/1</b>	\$5,254,971	\$6,160,137	\$7,608,161
<b>CAPITAL CONSTRUCTION FUND</b>	(\$500,000)	\$0	\$0
<b>ADJUSTED FUND BALANCE</b>	\$4,754,971	\$6,160,137	\$7,608,161
<b>REVENUE</b>			
<b>LOCAL 81000</b>	\$4,146	\$4,542	\$5,000
<b>STATE 83000</b>	\$5,823,250	\$6,943,212	\$7,740,503
<b>TOTAL REVENUE</b>	\$5,827,396	\$6,947,754	\$7,745,503
<b>EXPENDITURE</b>			
<b>MAJOR MAINTENANCE</b>	\$4,922,230	\$5,409,730	\$15,033,664
<b>MAJOR MAINTENANCE - PODER</b>	\$0	\$90,000	\$320,000
<b>TOTAL EXPENDITURE</b>	\$4,922,230	\$5,499,730	\$15,353,664
<b>CAPITAL CONSTRUCTION LOAN</b>	\$500,000	\$0	\$0
<b>ESTIMATED ENDING BALANCE 6/30</b>	\$6,160,137	\$7,608,161	\$0



## CAPITAL PROJECT FUND

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
FUND BALANCE 7/1	(\$69,502)	(\$1,626,786)	(\$1,741,214)
MAJOR MAINTENANCE LOAN	\$500,000	\$0	\$0
ADJUSTED FUND BALANCE	\$430,498	(\$1,626,786)	(\$1,741,214)
<b>REVENUE</b>			
LOCAL 81000	\$0	\$6,306	\$0
STATE 83000	\$7,599,096	\$24,984,877	\$34,200,000
TRANSFER IN	\$4,482	\$84,504	\$100,000
<b>TOTAL REVENUE</b>	<b>\$7,603,578</b>	<b>\$25,075,687</b>	<b>\$34,300,000</b>
<b>EXPENDITURE</b>			
CAPITAL FACILITIES	\$9,160,862	\$25,190,115	\$32,558,786
<b>TOTAL EXPENDITURE</b>	<b>\$9,160,862</b>	<b>\$25,190,115</b>	<b>\$32,558,786</b>
<b>MAJOR MAINTENANCE LOAN</b>	<b>(\$500,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>(\$1,626,786)</b>	<b>(\$1,741,214)</b>	<b>\$0</b>

*Note 1 - As additional contracts are made with the School Facilities Department, budget amendments will be made to the 2015-2016 budget to appropriate necessary funding.*

## SPECIAL BUILDING FUND

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$21,656,959</b>	<b>\$18,338,648</b>	<b>\$13,248,248</b>
<b>REVENUE</b>			
LOCAL 81000	\$17,725	\$137,530	\$8,125
STATE 83000	\$13,220	\$4,600	\$2,002,300
TRANSFER IN	\$3,845,388	\$2,270,096	\$3,175,427
<b>TOTAL REVENUE</b>	<b>\$3,876,333</b>	<b>\$2,412,226</b>	<b>\$5,185,852</b>
<b>EXPENDITURE</b>			
INSTRUCTION 1000	\$0	\$76,972	\$100,000
MAINTENANCE	\$18,800	\$0	\$10,400
CAPITAL FACILITIES	\$7,171,362	\$7,341,150	\$4,854,842
TRANSFER OUT	\$4,482	\$84,504	\$100,000
<b>TOTAL EXPENDITURE</b>	<b>\$7,194,644</b>	<b>\$7,502,626</b>	<b>\$5,065,242</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$18,338,648</b>	<b>\$13,248,248</b>	<b>\$13,368,858</b>

*Note 1* - \$3,300,000 of the 2014-2015 ending fund balance has been reserved as District Enhancement funding for new construction projects. The budget for 2015-2016 includes a transfer of \$1,000,000 into this reserve and expenditures of \$850,000 from the reserve leaving a net balance of \$3,450,000.

*Note 2* - \$6,380,000 of the 2014-2015 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 2015-2016 includes transfers of \$55,750 into this reserve, interest income and expenditures of \$100,000 leaving a net balance of \$6,340,000.

## **BUILDING PROJECTS**

**2015-2016**

- Prairie Wind Elementary 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

## NUTRITION SERVICE FUND

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
<b>ESTIMATED BEGINNING BALANCE 7/1</b>	<b>\$1,248,640</b>	<b>\$2,248,394</b>	<b>\$3,053,186</b>
<b>SALES, LUNCH, BREAKFAST &amp; OTHER</b>	<b>\$2,014,025</b>	<b>\$2,008,745</b>	<b>\$2,022,272</b>
<b>TRANSFER IN</b>	<b>\$1,700,000</b>	<b>\$1,400,075</b>	<b>\$1,400,000</b>
<b>STATE REVENUE</b>	<b>\$6,847</b>	<b>\$0</b>	<b>\$0</b>
<b>FEDERAL REIMBURSEMENT RETURN TO GRANTOR</b>	<b>\$3,651,083</b>	<b>\$3,897,715</b>	<b>\$3,949,002</b>
<b>TOTAL REVENUE</b>	<b>\$7,371,955</b>	<b>\$7,306,535</b>	<b>\$7,371,274</b>
<b>EXPENDITURE</b>			
<b>OPERATING COST</b>	<b>\$6,372,201</b>	<b>\$6,501,743</b>	<b>\$7,620,573</b>
<b>TOTAL EXPENDITURE</b>	<b>\$6,372,201</b>	<b>\$6,501,743</b>	<b>\$7,620,573</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$2,248,394</b>	<b>\$3,053,186</b>	<b>\$2,803,887</b>

## STUDENT ACTIVITY FUNDS

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
BALANCE 7/1	\$830,861	\$841,010	\$841,010
REVENUE	\$1,813,594	\$2,000,000	\$2,000,000
EXPENDITURES	\$1,803,445	\$2,000,000	\$2,000,000
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$841,010</b>	<b>\$841,010</b>	<b>\$841,010</b>

**SCHOLARSHIP/TRUST FUNDS**

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
<b>FUND BALANCE 7/1</b>	<b>\$393,369</b>	<b>\$392,682</b>	<b>\$396,207</b>
<b>REVENUE BUDGET</b>			
LOCAL 81000	\$2,753	\$3,000	\$3,000
DONATIONS	\$3,534	\$4,025	\$4,500
<b>TOTAL REVENUE</b>	<b>\$6,287</b>	<b>\$7,025</b>	<b>\$7,500</b>
<b>EXPENDITURE BUDGET</b>			
NON-INSTRUCTIONAL SERVICES 4000	\$6,974	\$3,500	\$5,000
<b>TOTAL EXPENDITURE</b>	<b>\$6,974</b>	<b>\$3,500</b>	<b>\$5,000</b>
<b>ESTIMATED ENDING BALANCE 6/30</b>	<b>\$392,682</b>	<b>\$396,207</b>	<b>\$398,707</b>

*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

	2013-2014 ACTUAL	2014-2015 ESTIMATED	2015-2016 BUDGET
<b>FUND BALANCE 7/1</b>	\$720,186	\$954,420	\$793,520
<b>REVENUE BUDGET</b>			
LOCAL 81000	\$400,150	\$3,100	\$3,500
<b>TOTAL REVENUE</b>	\$400,150	\$3,100	\$3,500
<b>EXPENDITURE BUDGET</b>			
NON-INSTRUCTIONAL SERVICES 4000	\$165,916	\$164,000	\$175,000
<b>TOTAL EXPENDITURE</b>	\$165,916	\$164,000	\$175,000
<b>ESTIMATED ENDING BALANCE 6/30</b>	\$954,420	\$793,520	\$622,020