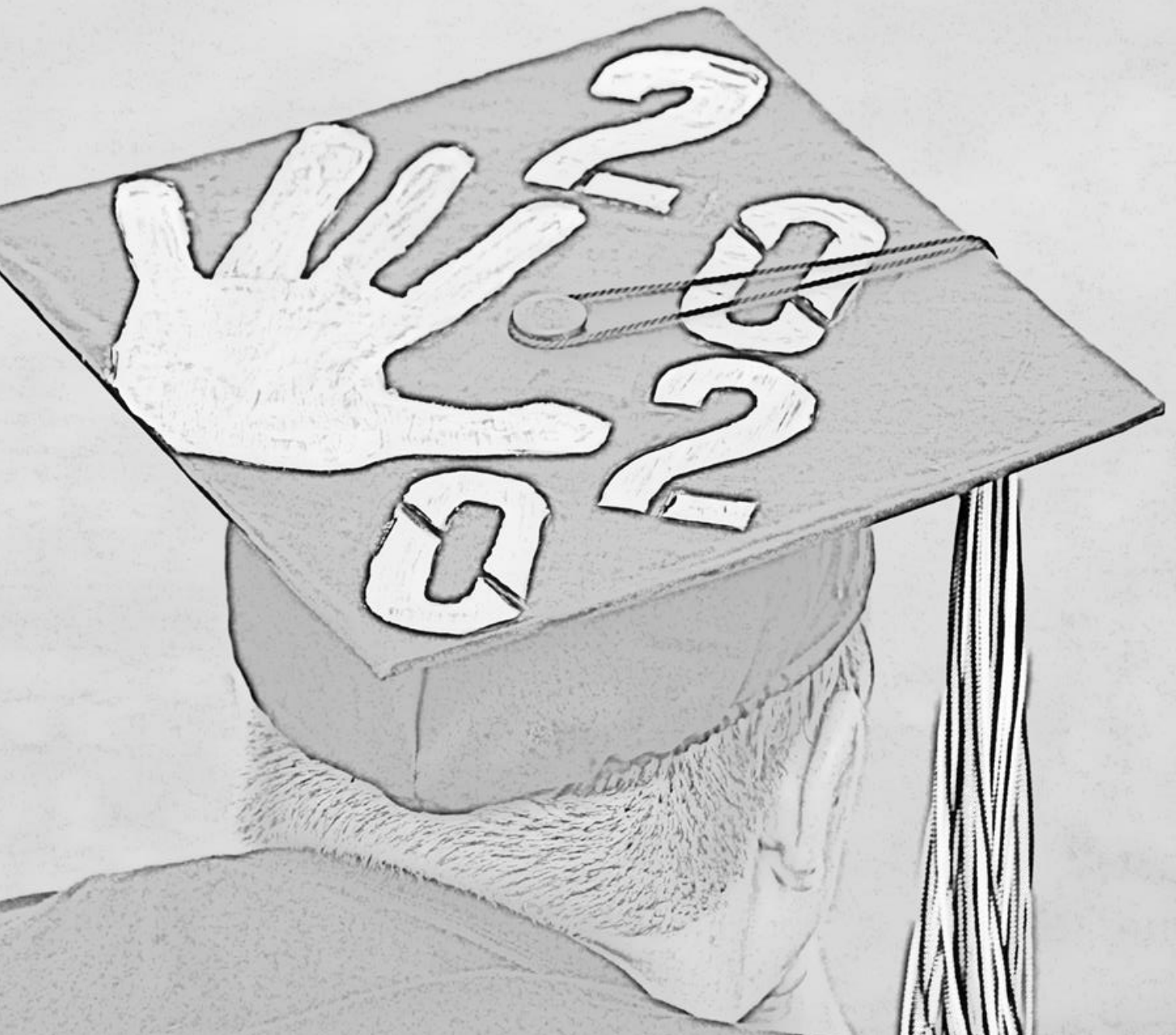


# NATRONA COUNTY SCHOOLS

## Annual Budget – Fiscal Year 2020-21





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# Introductory Section

# NATRONA COUNTY SCHOOLS



## Recommendation to Adopt the FY21 Annual Budget

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TO: NCSD Board of Trustees

FROM: NCSD Board Budget Committee

DATE: July 8, 2020

We recommend that the Board of Trustees adopt the proposed Fiscal Year 2020-21 Budget.

The development of the budget for Fiscal Year 2020-21 has been accomplished through the budget process established by the Board of Trustees. As required by Wyoming State Statute, a Public Hearing will be held July 8, 2020 at 7:15 p.m., concerning the budget. The hearing will be held in the Board Room at 970 North Glenn Road, Casper, Wyoming. Following the hearing, we will recommend that the budget resolution, along with the revenue and expenditure plans presented in the budget, be approved.

The Board of Trustees oversees the annual budget development process through the Board Budget Committee. The FY21 budget development process began in October 2019 and was accomplished in four phases:

- Phase I - Preparation (October 2019 - April 2020) – During this phase the BBC and staff prepare for the development of the Conceptual Budget Plan. This includes monitoring state action that will impact funding and analysis of district plans with budgetary impact.
- Phase II – Conceptual Budget Plan (March 2020 – May 2020) - During this phase Conceptual Budget Plan is developed, reviewed and revised by the BBC.
- Phase III – Implementation (May 2020 – June 2020) - During this phase the Conceptual Budget Plan is implemented resulting in a detailed budget for the next fiscal year.
- Phase IV – Adoption (June 2020 – July 2020) - During this phase the final draft of the fiscal budget is reviewed, revised and adopted.

The FY21 budget has been developed in alignment to the following priorities:

- Maintain a focus on student learning and the District's strategic goals, funding essential functions and services
- Achieve operational efficiencies and effectiveness
- Maintain a competitive compensation package
- Maintain facilities to avoid the effects of deferred maintenance and ensure safe and secure environments

Due largely to COVID-19 restrictions and uncertainty surrounding the economic landscape in the State of Wyoming, The Board Budget Committee did not consider recommendations for major changes to the District budget.

The FY21 budget was designed using existing budgets as a “baseline” and implementing previously approved formulas, calculations, and allocations.

Major budget considerations included reopening plans and continued COVID-19 response, legislative changes to the Wyoming School Funding Model, anticipated funding reductions, student enrollment projections, increases to employee health insurance, and other key components that could significantly impact operations if unaddressed.



## Board of Trustees

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Rita Walsh  
Chair



Dana Howie  
Vice Chair



Raymond Catellier  
Treasurer



Kevin Christopherson



Dave Applegate  
Clerk



Angela Coleman



Clark Jensen



Debbie McCullar



Kianna Smith





## Central Administration

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Michael Jennings .....Superintendent

### Curriculum and Instruction Division

Walt Wilcox .....Associate Superintendent

Angela Hensley ..... Executive Director

Charlotte Gilbar ..... Executive Director

### Human Resources and District Services Division

Verba Echols .....Associate Superintendent

Steve Ellbogen ..... Executive Director

## Budget Contact Information

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If you have specific questions or input related to this budget or its presentation, please feel free to contact:

Ryan Kelly, Director – Business Services

307-253-5211

[ryan\\_kelly@natronaschools.org](mailto:ryan_kelly@natronaschools.org)

## STUDENT GROWTH AND HIGH ACADEMIC ACHIEVEMENT

By 2024, all NCSD schools will meet or exceed school-level performance expectations as defined in the Wyoming School Accountability model.

### STRATEGIES:

- Implement a Multi-Tiered System of Support (MTSS) developing tier one, two and three menus for academics and behavior
- Implement and sustain Professional Learning Communities (PLC) in order to develop processes to answer the four questions based on the district curriculum
- Implement an evidence-based instructional framework

By 2024 each assessed NCSD grade level will meet or exceed targets on the State English Language Arts academic indicator as measured by the statewide (WYTOPP) assessment in grades 3-10.

### STRATEGIES:

- Implement an evidence-based literacy framework
- Implement evidence-based intensive targeted literacy interventions
- Develop and deliver a vertically aligned curriculum

By 2024, NCSD will improve high school graduation rate as measured by the Federal four (4) Year on-time graduation rate and the Wyoming Accountability in Education Act (WAEA) extended graduation rate - released annually:

- Four (4) year Alternative High School (Roosevelt) graduation rate of 65%
- Extended (4, 5, 6, 7) year Alternative High School (Roosevelt) graduation rate of 67%
- Four (4) year Traditional High School (Kelly Walsh, Midwest, Natrona) graduation rate of 86%
- Extended (4, 5, 6, 7) year Traditional High School (Kelly Walsh, Midwest, Natrona) graduation rate of 88%

### STRATEGIES:

- Develop and implement individual graduation plans for each student (eg. advisory, counseling)
- Develop and utilize a system for monitoring the progress for each student with consistent review and updates to the plan
- Develop and utilize a system for communicating the progress of the plan to the student and parent/guardian

## SAFE & HEALTHY ENVIRONMENTS

By 2024, NCSD will ensure that all district environments are safe, orderly, supportive, and conducive to a climate of high expectations for students, staff, and the community as measured by receiving a score of meeting expectations on the NCSD Climate Survey.

### Strategies:

- Deploy and monitor the NCSD Comprehensive School Safety Plan
- Implement a Multi-Tiered System of Support (MTSS) developing tier one, two and three menus for behavior
- Develop and engage at the school and district levels parent and community partnerships that will foster a climate of high expectations for all

## EFFECTIVE AND EFFICIENT OPERATIONS

By 2024, NCSD will achieve an overall stakeholder satisfaction rating of 80% from the customer satisfaction survey.

### Strategies:

- Improve efficiency and effectiveness of operations at all levels
- Design and implement effective processes for all stakeholders that include providing information, gathering input, sharing results and taking action based upon feedback.
- Identify Key Performance Indicators (KPIs) for all Central Services Facility (CSF) departments.





## Schools and Projected Enrollment

| School                            | Grade Level Served | Principal           | Projected Enrollment FY21 |
|-----------------------------------|--------------------|---------------------|---------------------------|
| Alcova Elementary                 | K-5                | Tammy Creger        | 1                         |
| Bar Nunn Elementary               | K-5                | Lynn Leslie         | 339                       |
| Cottonwood Elementary             | K-5                | Valerie Brus        | 336                       |
| Crest Hill Elementary             | K-5                | Suzanne Nelson      | 333                       |
| Evansville Elementary             | K-5                | Lisa Argon          | 313                       |
| Fort Caspar Academy               | K-5                | Nicole Rapp         | 441                       |
| Journey Elementary                | K-5                | Coebie Taylor-Logan | 375                       |
| Lincoln Elementary                | K-5                | Phil Hubert         | 413                       |
| Manor Heights Elementary          | K-5                | Dr. Kent Thompson   | 323                       |
| Oregon Trail Elementary           | K-5                | Chris Delaney       | 322                       |
| Paradise Valley Elementary        | K-5                | Brett Thielbar      | 428                       |
| Park Elementary                   | K-5                | Emily Catellier     | 358                       |
| Pineview Elementary               | K-5                | Chris Carruth-Britt | 348                       |
| Red Creek Elementary              | K-5                | Tammy Creger        | 8                         |
| Sagewood Elementary               | K-5                | Anna Lavin          | 319                       |
| Southridge Elementary             | K-5                | Sonya Tuttle        | 332                       |
| Summit Elementary                 | K-5                | Ted Theobald        | 450                       |
| Verda James Elementary            | K-5                | Jodi Fraizer        | 449                       |
| Poison Spider                     | K-8                | Tammy Creger        | 178                       |
| Woods Learning Center             | K-8                | Teacher-Led School  | 187                       |
| Midwest School                    | K-12               | Chris Tobin         | 141                       |
| Casper Classical Academy          | 6-8                | Matt Teterud        | 451                       |
| Centennial Middle School          | 6-8                | Brian Doner         | 843                       |
| CY Middle School                  | 6-8                | Amy Rose            | 810                       |
| Dean Morgan Middle School         | 6-8                | Tyler Hartl         | 859                       |
| Kelly Walsh High School           | 9-12               | Mike Britt          | 1,981                     |
| Natrona County High School        | 9-12               | Shannon Harris      | 1,840                     |
| Roosevelt High School             | 9-12               | Shawna Trujillo     | 165                       |
| <b>Total Projected Enrollment</b> |                    |                     | <b>13,343</b>             |



## Budget Message

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The Superintendent and budget staff of Natrona County School District #1 are pleased to present to the Board of Trustees, the fiscal year 2020-21 budget. The budget sets the financial framework for the District to meet its strategic goals.

The District is required by state statute to adopt an annual budget that balances estimated expenditures with estimated funds available. The budget is required to be prepared on the cash basis of accounting, under which revenues are recognized when received and expenditures are recognized when paid. This budget has been prepared in accordance with these requirements.

### Budget Development Process

The annual budget development process is governed by Board Policy 3100, which requires an open and inclusive process. This process is facilitated by the Board Budget Committee which is made up of members of the Board of Trustees, the Superintendent's budget team, and stakeholder representatives.

The annual budget development process contains 4 major phases.

- Phase I - Preparation (September 2019-April 2020) – During this phase the following action steps are completed:
  - Establish budget development priorities and timeline
  - Project 2020-21 student enrollment
  - Monitor Legislative action impacting district funding
  - Project district funding for 2020-21
  - Develop compensation recommendation
  - Prepare school and division staffing allocations
  - Prepare school and division non-staff budget allocations
  - Prepare preliminary General Fund Budget Summaries
  - Prepare preliminary Grant and other funds budgets
  - Provide financial updates to the committee
- Phase II – Conceptual Budget Plan (Preliminary Budget) (March 2020-April 2020) – During this phase the following action steps are completed:
  - Develop the Conceptual Budget Plan (CBP) with preliminary budget summaries for General Fund and other funds.
  - Review of the CBP by the Board Budget Committee
- Phase III – Implementation (May 2020-June 2020) - During this phase the following action steps are completed:
  - Develop Final Draft Budget for 2020-21
- Phase IV – Adoption (June 2020-July 2020) - During this phase the following action steps are completed:
  - Review of final draft budget
  - Hold public budget hearing
  - Adopt 2020-21 Budget



## Budget Development Priorities

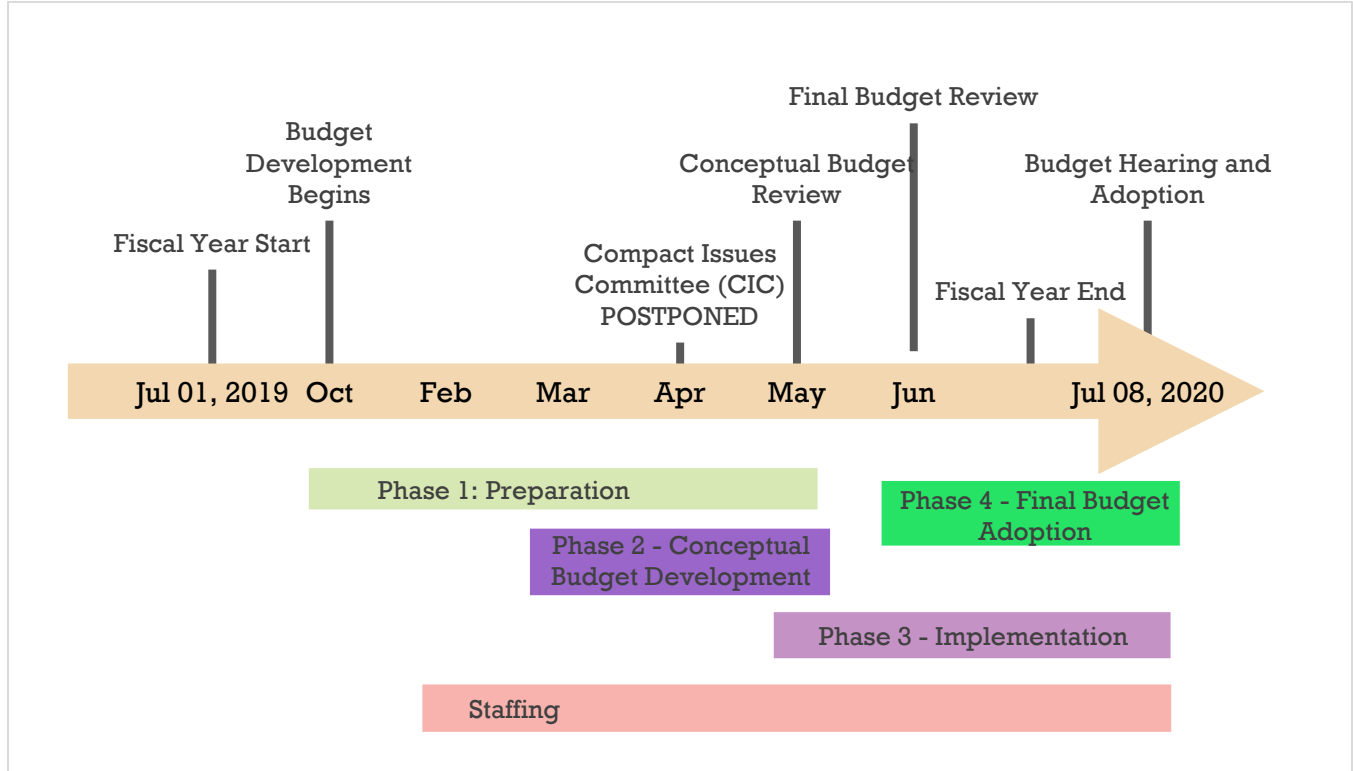
The Board Budget Committee has established the following budget development priorities:

1. Maintain a focus on student learning and the District's strategic goals, funding essential functions and services
2. Achieve operational efficiencies and effectiveness
3. Maintain a competitive compensation package
4. Maintain facilities to avoid the effects of deferred maintenance and ensure safe and secure environments

## Budget Development Calendar

October 28, 2019 .....Budget Committee Meeting  
 November 25, 2019 .....Budget Committee Meeting  
 January 27, 2020 .....Budget Committee Meeting  
 May 4, 2020 .....Review of Conceptual Budget Plan  
 June 19, 2020 .....Review of Final Draft of the FY 2021 Budget  
 July 8, 2020 .....Budget Hearing and Adoption

## Budget Development Timeline





## Significant Budget Changes and Remarks

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### Economic Decline

Due largely to the impact of the COVID-19 pandemic, Wyoming experienced along with the rest of the nation, significant economic decline. In May, 2020, the Consensus Revenue Estimating Group (CREG) released revenue forecasts for the state. The CREG estimates a decline in school foundation tax levy revenue to be around 20% in calendar year 2020. Due to this decrease, NCSD is anticipating a decrease in state funding and is proactively examining budget reduction and conservation strategies.

### Enrollment Increase

During the 2019-20 fiscal year, NCSD experience an increase of student enrollment. That increase is projected to continue into the 2020-21 fiscal year. This results in an increase in funding and a corresponding increase in expenditures.

### Health Insurance Increase

Effective January 1, 2020, the State of Wyoming implemented a premium rate increase of approximately 12% to the Employee Group Insurance plan.

In May, 2020, the Wyoming Department of Administration & Information announced a second, mid-year rate increase effective July 1, 2020. The increase was a 10% increase to premiums, while decreasing the employer contribution rate from 85% to 82% resulting in an approximate 6.1% increase to the District.

The increased cost for FY21 is estimated to be \$3.6 million. For FY21, the budget for employee health insurance has been adjusted to accommodate this increase.

### Employee Retirement Savings

In FY20, NCSD invested in employee retirement savings by accepting the recommendation to appropriate one-time dollars to increase contributions to employee 457b accounts managed by the Wyoming Retirement System.

Employees who participated in the 457b account received a one-time \$1,500 contribution to their 457b account. In addition, the District sponsored a Financial Literacy Course to help employees learn good personal financial management practices including retirement savings and investments. Upon course completion, employees became eligible for an additional match on employee contributions up to \$1,500. NCSD also increased its on-going 457b match from \$80 to \$100/month per employee.

As a result of this incentive program, 1,669 employees are participating in the 457b plan. This is an increase of nearly 200 participants from the prior year.

For FY20, employees contributed over \$3.3 million to their 457b accounts and the District contributed over \$6.4 million.

This was a one-time initiative by the District for FY20. For FY21, the budget includes only the dollars to fund the ongoing \$100 match.



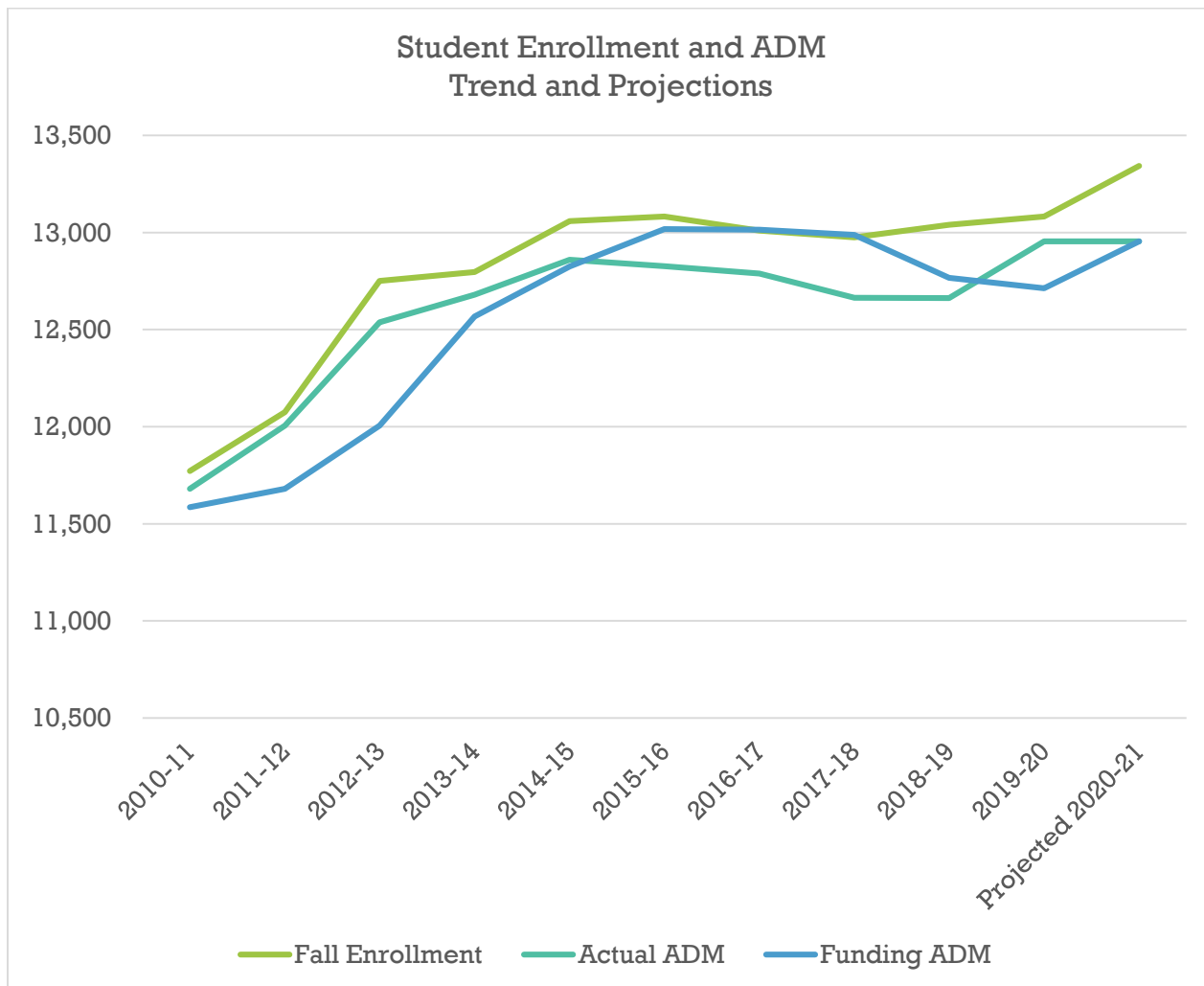


## Student Enrollment & Average Daily Membership

The State of Wyoming Funding Model is based primarily on Student Average Daily Membership (ADM). ADM is a measurement of student attendance. The mathematical calculation for ADM is described in the WDE's Administrative Rules, Chapter 8.

Increased ADM results in increased funding. Conversely, a decline in ADM results in decreased in state funding.

The below chart illustrates the relationship between enrollment and ADM:





## State Funding Changes for 2020-21

The Wyoming State Legislature concluded the 2020 General Session having passed laws that affect K-12 school funding. The following adjustments are in effect:

- External Cost Adjustment (ECA) – an ECA is used to adjust the funding model for inflation to operational costs. Legislation was passed to instate an on-going ECA affecting the following components:
  - Professional Labor +1.488%
  - Non-Professional Labor +2.091%
  - Utilities +.936%
  - Supplies/Materials +5.857%
- 2020-21 is year 3 of the 3-year phase-in for ADM/Groundskeeper change from the 2018 Budget Session
  - ADM decrease (3-year rolling avg.) calculated at district level vs school level
  - Groundskeepers for district level sites funded at 10% of school level
- Model calculation for increases to Insurance Premiums:
  - Full increase funded for covered employees only.
  - Non-covered FTE funded at 50% of increase.

Estimated impact of the funding changes is profiled in the table below:

|  | <u>Guarantee</u>      | <u>Fiscal Impact</u> |
|--|-----------------------|----------------------|
| 2019-20 Guarantee  | \$ 191,870,979        | \$ -                 |
| Final 1/3 of ADM Reduction                                 | 191,272,393           | (598,586)            |
| One-Time Bus Purchase Reimbursement from FY19              | 189,965,194           | (1,307,199)          |
| Increase in ADM for 2019-20                                | 192,372,286           | 2,407,093            |
| <b>Projected FY21 Guarantee Before 2020 Legislation</b>    | <b>192,272,286</b>    | <b>401,308</b>       |
| External Cost Adjustment                                   |                       |                      |
| Professional Labor +1.488%                                 |                       | 1,433,688            |
| Non-Professional Labor +2.091%                             |                       | 285,485              |
| Utilities +.936%   |                       | 34,568               |
| Supplies/Materials +5.857%                                 |                       | 884,275              |
| Total ECA  | 194,910,303           | 2,638,017            |
| Health Insurance Increased Premium under prior legislation | 197,342,691           | 2,432,388            |
| Health Insurance Change under 2020 legislation             | 197,016,375           | (326,316)            |
| <b>Final Projected 2020-21 Guarantee</b>                   | <b>\$ 197,016,375</b> | <b>\$ 5,145,397</b>  |



## Budget Section

# NATRONA COUNTY SCHOOLS



## Budget Appropriation and Levy Resolution for 2020-21

Whereas, a summary of the budget was entered into the Board minutes, and notice of a public hearing on such budget, together with said summary was published in the Casper Star-Tribune, as a newspaper having general circulation in the county in which the District is located, on June 28, 2020; and

Whereas, a public hearing was held concerning such budget on July 8, 2020 at 7:30 pm, at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Natrona County School District No. 1 that such budget, as revised, if applicable, is hereby adopted and, subject to future amendment and transfer, 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 fund shall be limited to the amounts hereby appropriated, subject to future amendment and transfer.

### Appropriations:

|                             |           |                    |
|-----------------------------|-----------|--------------------|
| General Fund                | \$        | 225,843,210        |
| Special Revenue Fund        | \$        | 45,289,520         |
| Capital Projects Fund       | \$        | 36,183,417         |
| Food Service Fund           | \$        | 6,189,486          |
| Extra-Curricular Fund       | \$        | 4,164,969          |
| <b>Total Appropriations</b> | <b>\$</b> | <b>317,670,602</b> |

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 for the District:

|              |    |            |            |
|--------------|----|------------|------------|
| General Fund | \$ | 37,737,799 | 31.0 Mills |
|--------------|----|------------|------------|

BE IT FURTHER RESOLVED that the District will levy 12 additional mills for the Wyoming School Foundation Fund, .5 mill for the Natrona County BOCES, and 1.0 mill for the Natrona County Recreation Joint Powers Board. The taxes from these levies go directly to the State of Wyoming, the Natrona County BOCES and the Natrona County Recreation Joint Powers Board, respectively.

|  |    |            |            |
|--|----|------------|------------|
| Wyoming School Foundation                    | \$ | 14,608,180 | 12.0 Mills |
| Natrona County BOCES                         | \$ | 608,674    | .5 Mill    |
| Natrona County Recreation Joint Powers Board | \$ | 1,217,348  | 1 Mill     |





## FY21 Budget Summary – All Funds

| Description                    | General Fund          | Special Revenue Funds | Capital Projects Fund | Food Service Fund   | Activity Funds      | Total All Funds       |
|--------------------------------|-----------------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|
| Beginning Fund Balance         | \$ 26,510,275         | \$ 15,174,361         | \$ 29,262,986         | \$ 915,481          | \$ 2,164,969        | \$ 74,028,071         |
| <b>Revenues</b>                |                       |                       |                       |                     |                     |                       |
| Revenues - Local Sources       | 40,748,750            | 975,500               | 100,000               | 1,363,461           | 2,000,000           | 45,187,711            |
| Revenues - County Sources      | 10,701,500            | -                     | -                     | -                   |                     | 10,701,500            |
| Revenues - State Sources       | 147,882,686           | 10,131,000            | 1,540,431             | -                   |                     | 159,554,117           |
| Revenues - Federal Sources     | -                     | 19,008,659            | -                     | 2,910,544           |                     | 21,919,203            |
| Transfers from Other Funds     | -                     | -                     | 5,280,000             | 1,000,000           |                     | 6,280,000             |
| <b>Total Revenues</b>          | <b>199,332,936</b>    | <b>30,115,159</b>     | <b>6,920,431</b>      | <b>5,274,005</b>    | <b>2,000,000</b>    | <b>243,642,531</b>    |
| <b>Total Funds Available</b>   | <b>225,843,210</b>    | <b>45,289,520</b>     | <b>36,183,417</b>     | <b>6,189,486</b>    | <b>4,164,969</b>    | <b>317,670,602</b>    |
| <b>Appropriations</b>          |                       |                       |                       |                     |                     |                       |
| Instructional Services         | 134,835,028           | 15,347,933            | -                     | -                   |                     | 150,182,961           |
| Instructional Support Services | 18,742,398            | 3,759,470             | -                     | -                   |                     | 22,501,868            |
| General Support Services       | 49,725,493            | 1,872,878             | -                     | -                   |                     | 51,598,372            |
| Major Maintenance Services     |                       | 19,029,238            | -                     | -                   |                     | 19,029,238            |
| Capital Constructions Services |                       | -                     | 14,419,038            | -                   |                     | 14,419,038            |
| Food Operation Services        |                       | -                     | -                     | 5,274,005           |                     | 5,274,005             |
| Extra-Curricular Activities    |                       |                       |                       |                     | 4,164,969           | 4,164,969             |
| Transfer to Other Funds        | 1,000,000             | 5,280,000             | -                     | -                   |                     | 6,280,000             |
| Board Priority - Contingency   | 10,215,291            | -                     | -                     | -                   |                     | 10,215,291            |
| Budget Reserve                 | 11,325,000            | -                     | 500,000               | 915,481             |                     | 12,740,481            |
| Special Depreciation Reserve   |                       |                       | 21,264,379            |                     |                     | 21,264,379            |
| Fund Balance                   | -                     | -                     | -                     | -                   |                     | -                     |
| <b>Total Appropriations</b>    | <b>\$ 225,843,210</b> | <b>\$ 45,289,520</b>  | <b>\$ 36,183,417</b>  | <b>\$ 6,189,486</b> | <b>\$ 4,164,969</b> | <b>\$ 317,670,602</b> |

# General Fund

The general fund is the main operating fund of the District. It contains all of the financial resources of the District, except those required to be accounted for in another fund. The general fund budget must balance anticipated revenues with appropriations.



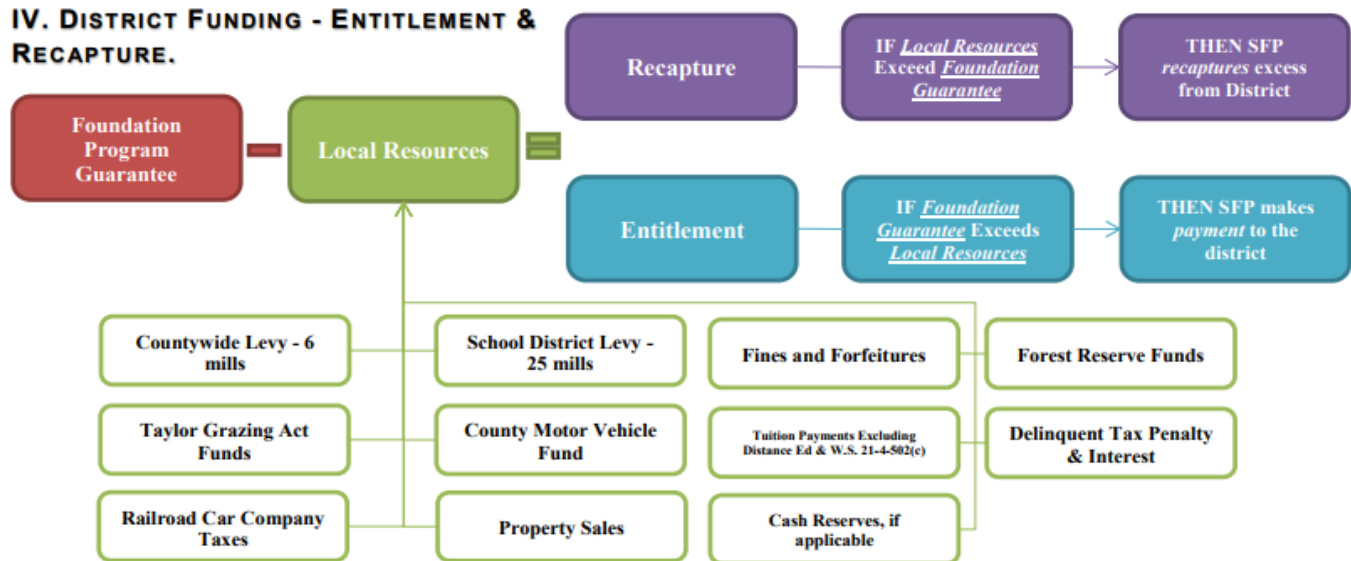
## General Fund Revenue

The General Fund receives revenue primarily from the State of Wyoming and Local property taxes.

### State Revenue

The State of Wyoming provides the largest source of revenue to the District through the Wyoming School Foundation Block Grant Model (Attachment A). This model was developed by the Wyoming Legislature and is periodically reviewed and revised through what's referred to as recalibration. The model is an evidence-based or cost-based model. The model determines a guaranteed level of funding for each school district. The revenues collected locally are subtracted from the guarantee to establish the state provided foundation entitlement. If the District collects less than the estimated local taxes in a given fiscal year, the state will make up the difference in what's called the Tax Shortfall Grant. If the District collects more than estimated, the difference is returned to the state through an adjustment to subsequent funding. The basic functioning of the model can be explained by the following chart provided by the Legislative Service Office:

#### IV. DISTRICT FUNDING - ENTITLEMENT & RECAPTURE.



In addition to the model-driven funding, the District is reimbursed for actual costs of employer-paid increases to the Wyoming Retirement System contribution rates.



## Local Revenue

The majority of local revenue received by the District is based on the assessed property values and levied taxes in the county. The school district is authorized by state statute to levy a 25 mill tax on the property within the boundaries of the school district and its share of a 6 mill tax on the properties in within the boundaries of the county. For Natrona County School district, the boundaries of the school district and the county are the same. NCSD receives the following types of local revenue that are counted as local resources in the block grant funding model:

- 25 Mill School District Levy: Revenue generated from 25 mill tax on properties within the boundaries of the school district.
- 6 Mill Countywide Levy: Revenue generated from 6 mill tax on property within the boundaries of the county.
- Railroad Car Company Taxes: The District's share of railroad car company taxes, distributed in the same manner as property taxes.
- Motor Vehicle Taxes: Revenue generated from motor vehicle licensing and registration, distributed in the same manner as property taxes.
- Delinquent Tax Penalty and Interest: The District's share of interest and penalties on delinquent taxes, distributed in the same manner as property taxes.
- Taylor Grazing Act Funds: The District's share of Taylor Grazing Act funds.
- Fines and Forfeitures: The District's share of fines and forfeitures.

NCSD also receives the following types of local revenue not counted as local resources for purposes of the funding model entitlement calculation:

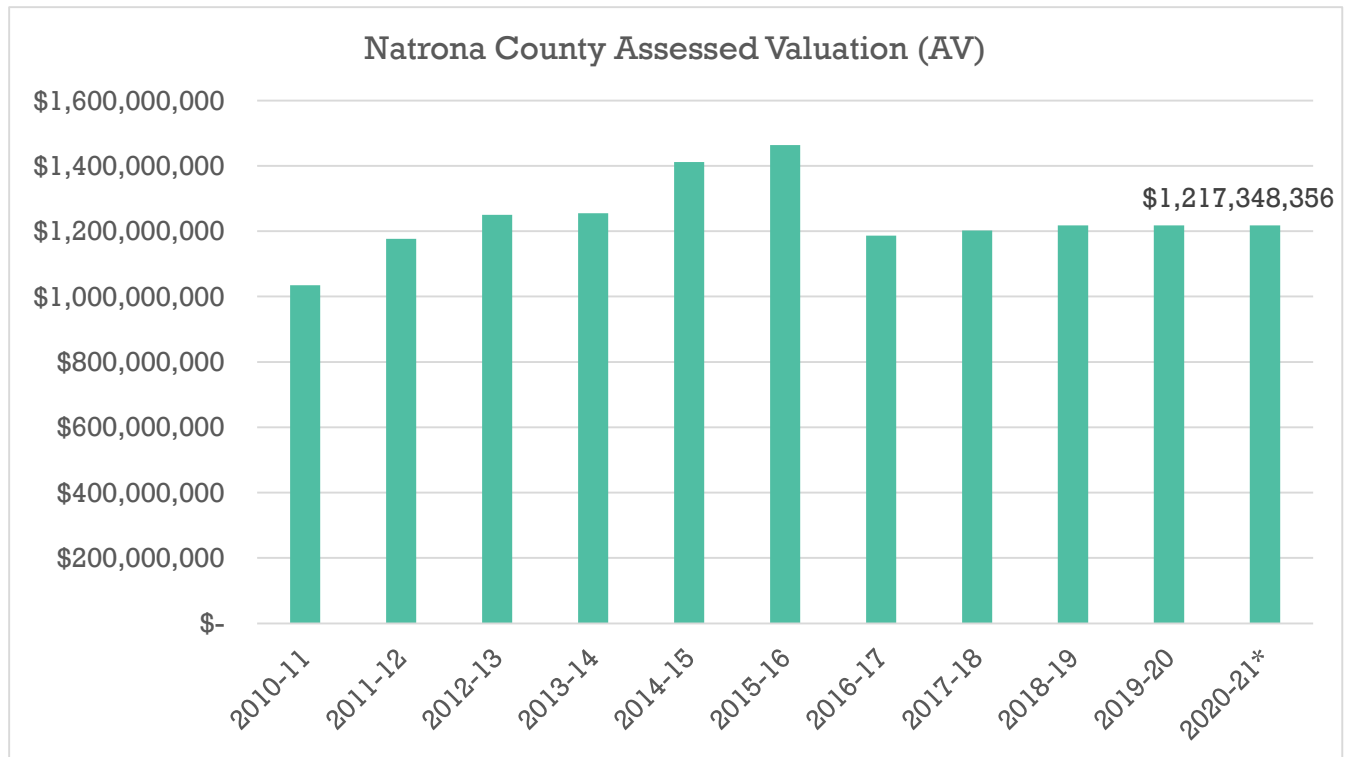
- Interest Income
- Indirect Costs – Cost of managing federal funds that may be reimbursed to General Fund as an expense to a grant.
- Facility Rents – Community building usage fees and Employee Housing Rents
- Private Donations
- Student Fees or Summer School Tuition
- Sale of Assets acquired prior to 1997





### Assessed Property Valuation Analysis

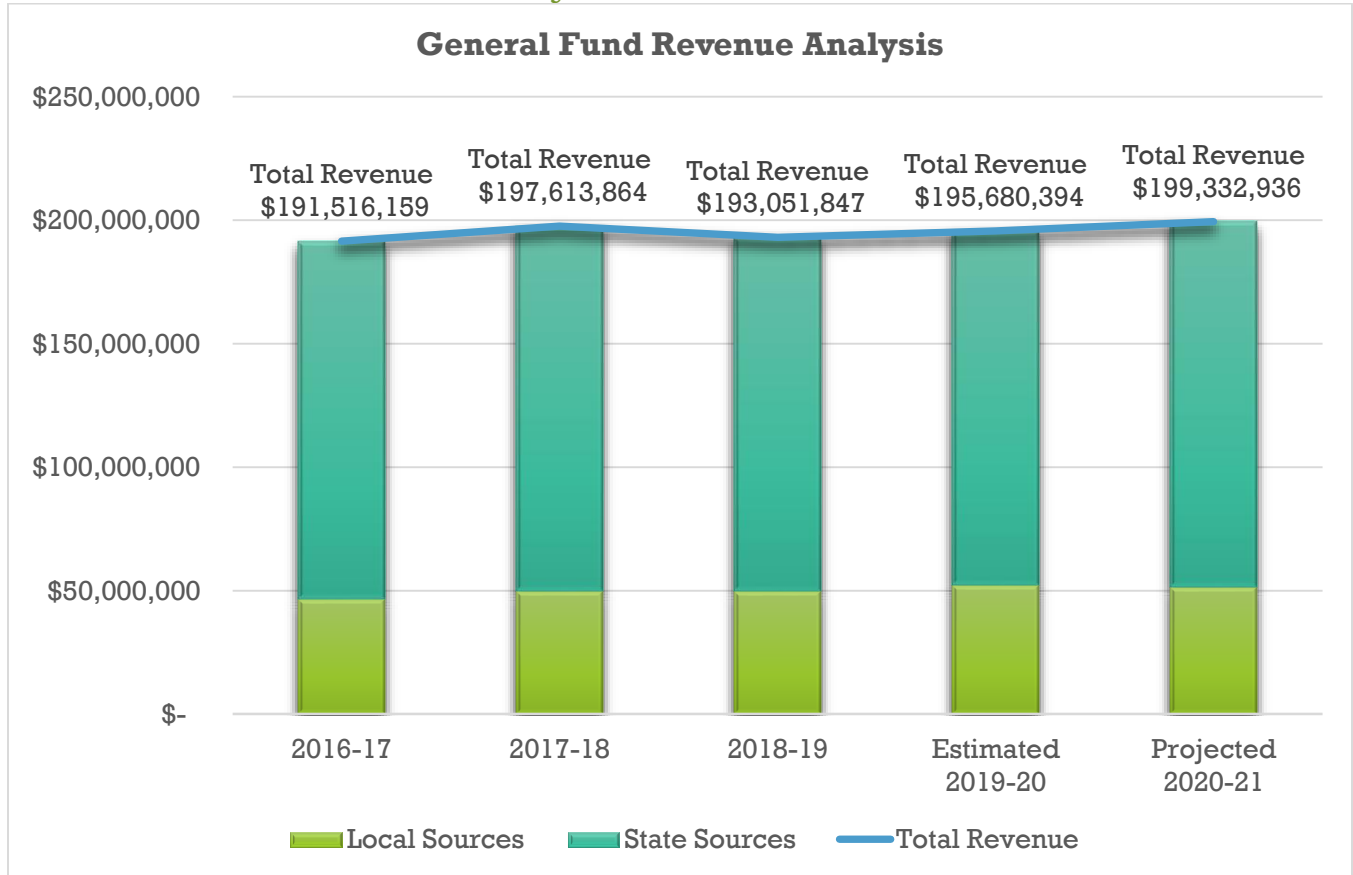
Property tax estimates are based on the assessed valuation for property in Natrona County. Below is an analysis of assessed valuation:



\*Final Assessed Valuation is not known until July of each year. For budget purposes, AV is projected at current year values.



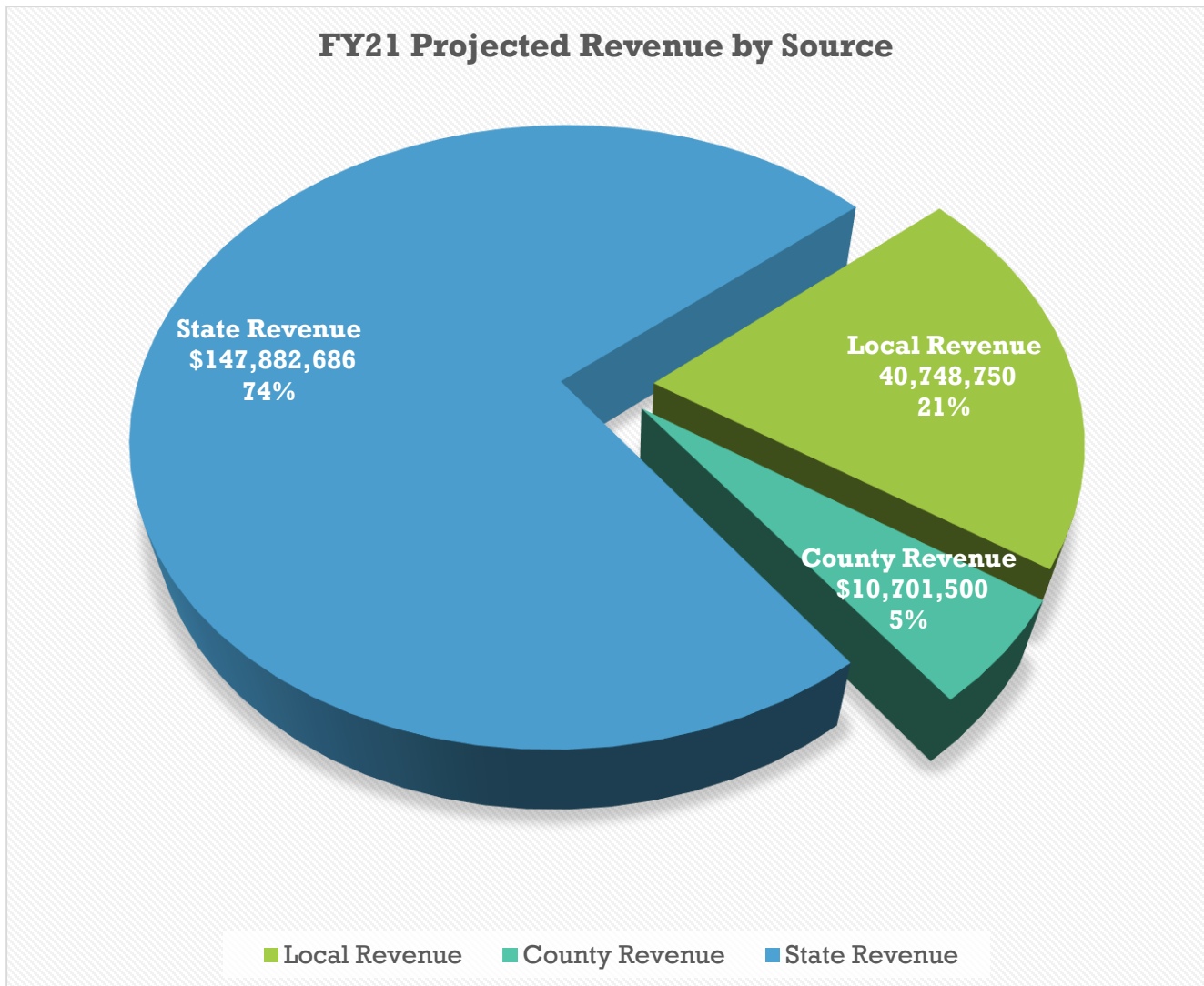
## General Fund Revenue – Analysis





### FY21 General Fund – Projected Revenue

State source revenue is projected to make up 74% of the total general revenues. Local revenues including the 25 mill associated district taxes making up 21% of the revenues and the remaining 5% coming from the 6 mill associated county taxes.





## General Fund Budget Summary

| Description                                  | Actual<br>2018-19  | Budget<br>2019-20  | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21  |
|--|--------------------|--------------------|--------------------------------|--------------------|
| Beginning Fund Balance                       | 25,423,408         | 25,468,425         | 24,504,242                     | 26,510,275         |
| Revenues - Local Sources                     | 39,618,567         | 38,848,000         | 41,328,236                     | 40,748,750         |
| Revenues - County Sources                    | 10,232,190         | 10,174,668         | 10,865,780                     | 10,701,500         |
| Revenues - State Sources                     | 143,201,090        | 143,613,934        | 143,486,378                    | 147,882,686        |
| <b>Total Revenues</b>                        | <b>193,051,847</b> | <b>192,636,602</b> | <b>195,680,394</b>             | <b>199,332,936</b> |
| <b>Total Funds Available</b>                 | <b>218,475,255</b> | <b>218,105,027</b> | <b>220,184,636</b>             | <b>225,843,210</b> |
| Instructional Services                       | 118,479,189        | 132,009,674        | 124,883,600                    | 134,835,028        |
| Instructional Support Services               | 17,220,962         | 18,824,167         | 17,490,630                     | 18,742,398         |
| General Support Services                     | 45,213,684         | 49,389,595         | 44,743,540                     | 49,725,493         |
| Transfers to Other Funds                     | 1,000,000          | 1,000,000          | 1,000,000                      | 1,000,000          |
| Board Contingency and Reserve                | 12,057,179         | 16,881,591         | 5,556,591                      | 21,540,291         |
| <b>Total Appropriations</b>                  | <b>193,971,013</b> | <b>218,105,027</b> | <b>193,674,361</b>             | <b>225,843,210</b> |
| Ending Fund Balance                          | 24,504,242         | -                  | 26,510,275                     | -                  |
| <b>Total Appropriations and Fund Balance</b> | <b>218,475,255</b> | <b>218,105,027</b> | <b>220,184,636</b>             | <b>225,843,210</b> |



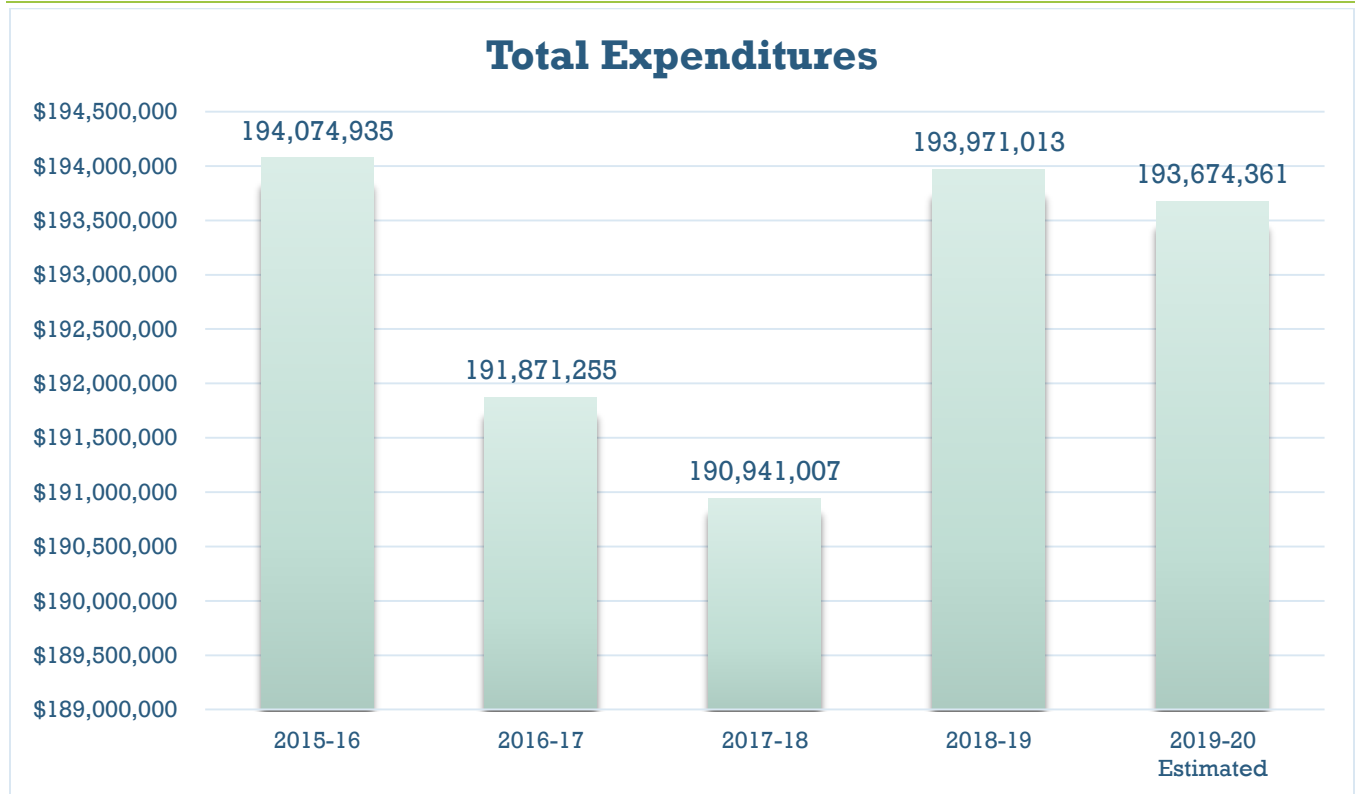
## General Fund Budget – Revenue by Source

| Description                           | Actual<br>2018-19  | Budget<br>2019-20  | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21  |
|---------------------------------------|--------------------|--------------------|--------------------------------|--------------------|
| <b>Local Sources</b>                  |                    |                    |                                |                    |
| 25 Mills Special District Tax         | 30,239,394         | 30,430,000         | 31,911,139                     | 31,900,000         |
| Motor Vehicle Taxes                   | 7,573,630          | 7,573,000          | 8,216,020                      | 8,200,000          |
| Car Company Taxes                     | 19,115             | 19,000             | 18,694                         | 19,000             |
| Penalties/Interest on Taxes           | 92,404             | 80,000             | 54,171                         | 50,000             |
| Tuition - Summer School               | 2,000              | 2,000              | 1,750                          | 1,750              |
| Interest - District Investments       | 195,771            | 250,000            | 185,512                        | 160,000            |
| Interest - County Treasurer           | 11,500             | 15,000             | 7,211                          | 7,000              |
| Student Activities - Fees             | 55,070             | 64,000             | 33,674                         | 55,000             |
| Indirect Costs - Federal Grants       | 292,986            | 290,000            | 330,343                        | 270,000            |
| District Facility Rental Revenue      | 77,594             | 60,000             | 33,811                         | 35,000             |
| Employee Facility Rental Revenue      | 38,954             | 35,000             | 30,760                         | 31,000             |
| Donations - Private                   | 22,300             | 22,000             | 13,198                         | 10,000             |
| Refund Prior Years Expenditures       | 83,807             | 8,000              | 473,593                        | 10,000             |
| Sale of Fixed Assets Pre 97           | 902,144            |                    | 2,400                          | -                  |
| Sale of Fixed Assets Post 97          | 11,897             |                    | 15,961                         | -                  |
| Bus Sales                             |                    |                    | -                              | -                  |
| <b>Total Revenue - Local Sources</b>  | <b>39,618,567</b>  | <b>38,848,000</b>  | <b>41,328,236</b>              | <b>40,748,750</b>  |
| <b>County Sources</b>                 |                    |                    |                                |                    |
| 6 Mill County Tax                     | 7,257,455          | 7,300,000          | 7,658,673                      | 7,658,000          |
| Motor Vehicle Tax                     | 1,817,671          | 1,800,000          | 1,971,845                      | 1,970,000          |
| Car Company Tax                       | 4,588              | 4,500              | 4,487                          | 4,500              |
| Penalties/Interest on Taxes           | 22,177             | 20,000             | 14,156                         | 19,000             |
| Fines & Forfeitures                   | 1,130,300          | 1,050,000          | 1,216,531                      | 1,050,000          |
| Forest Reserve                        |                    | 168                | 88                             | -                  |
| <b>Total Revenue - County Sources</b> | <b>10,232,190</b>  | <b>10,174,668</b>  | <b>10,865,780</b>              | <b>10,701,500</b>  |
| <b>State Sources</b>                  |                    |                    |                                |                    |
| State Foundation Entitlement          | 141,641,237        | 141,874,934        | 141,554,452                    | 145,842,686        |
| Audit Adjustment                      | -                  |                    | -                              | -                  |
| Tax Shortfall Grant                   | -                  | -                  | 240,950                        | -                  |
| Retirement Contribution Reimbursement | 1,440,406          | 1,620,000          | 1,599,051                      | 1,950,000          |
| Taylor Grazing                        | 119,446            | 119,000            | 91,925                         | 90,000             |
| <b>Total Revenue - State Sources</b>  | <b>143,201,090</b> | <b>143,613,934</b> | <b>143,486,378</b>             | <b>147,882,686</b> |
| <b>Total Revenues</b>                 | <b>193,051,847</b> | <b>192,636,602</b> | <b>195,680,394</b>             | <b>199,332,936</b> |





## General Fund Historical Expenditures

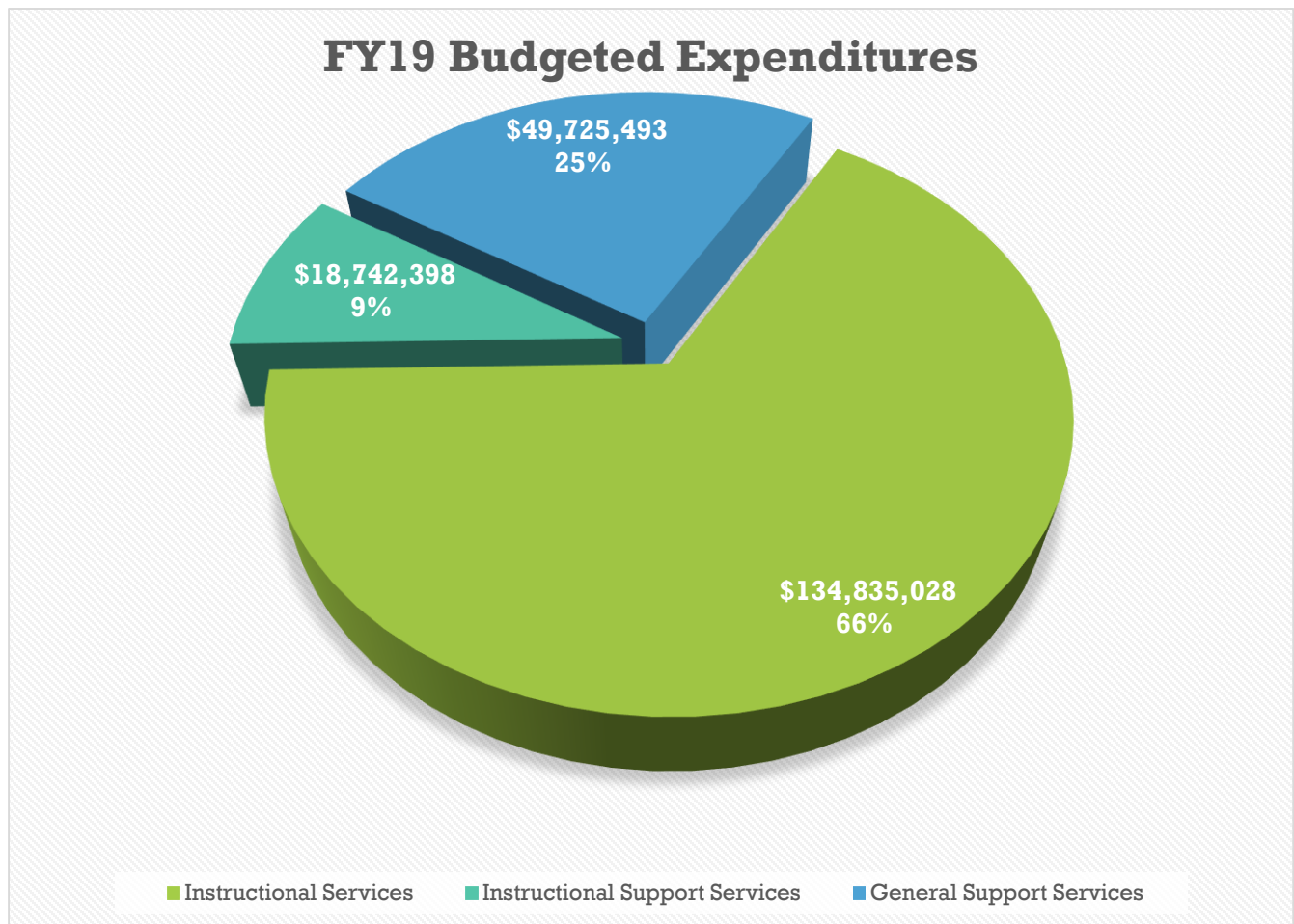




## FY21 Appropriations

For FY21, the operating budget is \$201.5 million. Of this operating budget, 75% is devoted to direct classroom instruction and instructional support.

NCSD has had a goal to maintain a budget reserve of at least 5% of operating expenses. For FY21 the budget reserve is \$11,325,000 which is 5.62% of the operating budget.





## General Fund Budget – Expenditures by Function

| Description                        | Actual<br>2018-19  | Budget<br>2019-20  | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21  |
|------------------------------------|--------------------|--------------------|--------------------------------|--------------------|
| <b>Instructional Services</b>      |                    |                    |                                |                    |
| Elementary Instruction             | 42,502,242         | 46,668,046         | 44,422,791                     | 46,107,625         |
| Jr. High Instruction               | 19,194,718         | 20,925,060         | 20,647,090                     | 21,520,090         |
| Sr. High Instruction               | 23,511,250         | 26,367,309         | 26,283,091                     | 27,920,007         |
| Student w/Disabilities             | 23,598,103         | 25,090,772         | 24,104,192                     | 24,591,055         |
| Gifted & Talented                  | 434,187            | 474,187            | 352,281                        | 359,878            |
| Out of District Tuition            | 1,015,692          | 2,500,000          | 881,876                        | 2,500,000          |
| Homebound Instruction              | 110,389            | 200,000            | 35,498                         | 200,000            |
| Other Special Programs             | 1,262,092          | 1,362,382          | 1,318,164                      | 1,468,912          |
| Student Activities                 | 3,623,920          | 4,030,970          | 3,706,029                      | 4,020,775          |
| Vocational Instruction             | 2,424,441          | 2,969,377          | 2,650,091                      | 2,993,239          |
| Summer School/Extended Day         | 802,155            | 1,421,571          | 482,498                        | 3,153,448          |
| <b>Total Instruction Services</b>  | <b>118,479,189</b> | <b>132,009,674</b> | <b>124,883,600</b>             | <b>134,835,028</b> |
| <b>Instructional Support</b>       |                    |                    |                                |                    |
| Counseling Services                | 3,736,954          | 4,033,592          | 4,025,133                      | 4,112,960          |
| Assessment Services                | 193,213            | 282,769            | 200,312                        | 270,441            |
| Social Work Services               | 1,296,497          | 1,404,133          | 1,424,193                      | 1,471,225          |
| Student Records Services           | 358,947            | 390,786            | 321,898                        | 332,426            |
| Health Services                    | 1,987,346          | 2,193,163          | 2,074,664                      | 2,132,164          |
| Psychological Services             | 1,884,137          | 1,771,826          | 1,770,458                      | 1,828,366          |
| Speech Services                    | 1,675,605          | 1,807,670          | 1,727,745                      | 1,784,256          |
| Audiology Services                 | 138,581            | 149,340            | 176,871                        | 182,657            |
| Occupational Therapy Services      | 758,390            | 823,464            | 841,181                        | 868,693            |
| Physical Therapy Services          | 199,518            | 214,539            | 212,847                        | 219,809            |
| Curriculum and Instruction         | 899,318            | 1,045,086          | 1,146,078                      | 1,257,209          |
| Staff Training Services            | 921,064            | 1,304,853          | 705,297                        | 1,299,871          |
| School Library Services            | 1,988,024          | 2,128,860          | 2,045,770                      | 2,148,297          |
| Instructional Facilitators         | 1,024,406          | 1,109,317          | 648,630                        | 669,845            |
| Supervision of Special Education   | 158,963            | 164,767            | 169,554                        | 164,180            |
| <b>Total Instructional Support</b> | <b>17,220,962</b>  | <b>18,824,167</b>  | <b>17,490,630</b>              | <b>18,742,398</b>  |



| Description                           | Actual<br>2018-19  | Budget<br>2019-20  | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21  |
|---------------------------------------|--------------------|--------------------|--------------------------------|--------------------|
| <b>General Support Services</b>       |                    |                    |                                |                    |
| Superintendent                        | 275,724            | 309,026            | 291,196                        | 309,186            |
| Community Relations                   | 192,644            | 255,859            | 214,264                        | 263,320            |
| School Administration                 | 11,345,511         | 12,291,522         | 11,752,786                     | 12,102,734         |
| Business Services                     | 1,302,329          | 1,381,022          | 1,321,911                      | 1,352,942          |
| Warehouse/Purchasing Services         | 822,348            | 893,685            | 826,636                        | 885,491            |
| Multi Media Services                  |                    |                    | -                              | -                  |
| Board of Education Services           | 515,630            | 668,000            | 498,635                        | 643,000            |
| Employee Relations                    | 421,603            | 442,910            | 452,634                        | 434,408            |
| Building Services                     | 15,021,085         | 16,845,931         | 14,925,206                     | 16,798,707         |
| Grounds Services                      | 693,947            | 715,674            | 786,462                        | 779,528            |
| Equipment Services                    | 112,678            | 148,969            | 190,201                        | 161,293            |
| Security Services                     | 285,249            | 1,212,800          | 713,741                        | 660,446            |
| School Transportation                 | 9,332,333          | 9,147,719          | 7,715,521                      | 9,676,815          |
| Activity Transportation               | 347,518            | 669,474            | 573,032                        | 639,634            |
| Staff Transportation Services         | 489,430            | 151,000            | 120,462                        | 401,000            |
| Human Resource Services               | 1,321,337          | 1,530,245          | 1,565,413                      | 1,619,446          |
| Information Technology                | 2,734,318          | 2,725,759          | 2,795,440                      | 2,997,543          |
| <b>Total General Support Services</b> | <b>45,213,684</b>  | <b>49,389,595</b>  | <b>44,743,540</b>              | <b>49,725,493</b>  |
|                                       |                    |                    |                                |                    |
| <b>Total Expenditures</b>             | <b>180,913,834</b> | <b>200,223,436</b> | <b>187,117,770</b>             | <b>203,302,919</b> |
|                                       |                    |                    |                                |                    |
| <b>Fund Transfers and Reserves</b>    |                    |                    |                                |                    |
| Fund Transfers - Food Service         | 1,000,000          | 1,000,000          | 1,000,000                      | 1,000,000          |
| Board Priority - Contingency          | 12,057,179         | 5,556,591          | 5,556,591                      | 10,215,291         |
| Board Budget Reserve                  | -                  | 11,325,000         | -                              | 11,325,000         |
|                                       |                    |                    |                                |                    |
| <b>Total Transfers and Reserves</b>   | <b>13,057,179</b>  | <b>17,881,591</b>  | <b>6,556,591</b>               | <b>22,540,291</b>  |
|                                       |                    |                    |                                |                    |
| <b>Total Appropriations</b>           | <b>193,971,013</b> | <b>218,105,027</b> | <b>193,674,361</b>             | <b>225,843,210</b> |



## General Fund Expenditures by Object

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|                    | <b>Actual<br/>2018-19</b> | <b>Budget<br/>2019-20</b> | <b>Estimated<br/>Actual<br/>2019-20</b> | <b>Budget<br/>2020-21</b> |
|--------------------|---------------------------|---------------------------|---|---------------------------|
| Salaries           | 104,624,219               | 107,218,676               | 103,774,381                             | 105,974,668               |
| Benefits           | 53,796,028                | 64,553,080                | 62,937,674                              | 67,052,784                |
| Purchased Services | 5,953,658                 | 8,698,683                 | 5,973,838                               | 8,557,283                 |
| Supplies           | 11,921,534                | 16,617,166                | 12,126,743                              | 17,417,881                |
| Capital Outlay     | 4,530,080                 | 2,817,232                 | 1,955,175                               | 4,216,026                 |
| Other Objects      | 88,315                    | 318,598                   | 349,960                                 | 84,278                    |
| Other Uses         | 13,057,179                | 17,881,591                | 6,556,591                               | 22,540,291                |
| <b>Total</b>       | <b>193,971,013</b>        | <b>218,105,027</b>        | <b>193,674,361</b>                      | <b>225,843,210</b>        |

Note: Detailed budgets by Function and Object are available in Appendix A.



## General Fund Budget – Board Contingency and Priority

|                                     | Board Priority<br>One-Time | Board Priority<br>On-Going | Total                |
|-------------------------------------|----------------------------|----------------------------|----------------------|
| <b>Budget Available for 2020-21</b> | <b>\$ 8,786,025</b>        | <b>\$ 1,429,266</b>        | <b>\$ 10,215,291</b> |
| <b>Earmarked Amounts:</b>           |                            |                            |                      |
| Board Goals and Contingencies (a)   | \$ 8,786,025               | \$ 1,429,266               | \$ 10,215,291        |
| <b>Total Earmarks for FY21</b>      | <b>\$ 8,786,025</b>        | <b>\$ 1,429,266</b>        | <b>\$ 10,215,291</b> |

(a) These funds are earmarked for future use, as approved by the Board of Trustees, for educational needs, as a contingency for known and anticipated future reductions in revenues, facility improvements, or unfunded increases to District operations.

One-Time dollars represent the unspent, unobligated funds at the end of the most recent fiscal year. One-time funds can only be spent once. On-going dollars represent a portion of on-going revenue that is expected to continue into future fiscal years.



# Special Revenue Funds

The District's Special Revenue Funds are utilized to account for revenues derived from earmarked sources and the related expenditures.

Included are revenues from program grants with the corresponding program expenditures, the state major maintenance grant and the Recreational Mill Levy and corresponding expenditures.





## Federal Program Grants

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The Federal government provides support for specific programs in the District. Examples of Federal funds the District receives are as follows:

- Title I – Funds are awarded to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.
- Title ID (Neglected and Delinquent) – Funds are awarded to LEAs with high proportions of youths in local correctional facilities to support dropout prevention programs for at-risk youths.
- Title IIA Improving Teacher Quality – Funds are awarded to LEA's to increase academic achievement by improving teacher and principal quality. Funds are used to recruit and retain highly qualified teachers and principals and provide professional development opportunities.
- Title III-English Language Learners & Immigrant – Funds are provided to LEA's to help ensure that students with Limited English Proficiency meet the same high standards that all children are expected to achieve
- Title VI-B (IDEA) – Funds are awarded to LEAs to help them ensure that children with disabilities, including children aged three through five, have access to a free appropriate public education to meet each child's unique needs and prepare each child for further education, employment, and independent living.
- Temporary Assistance for Needy Families (TANF) - Funds are awarded to provide preschool programs for economically disadvantaged students.
- Carl D. Perkins Career and Technical Ed Grant – Funds are awarded to LEAs to support high-quality career and technical education programs.
- McKinney Vento (Homeless) – Funds are awarded to LEA's to help ensure that each homeless child and youth has equal access to the same free, appropriate public education, including a public preschool education, as other children and youth.

## State Program Grants

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The State of Wyoming grants NCSD certain resources for specific purposes.

- National Board Certified Teacher Grant – Wyoming school districts are required to pay a \$4,000 bonus salary payment to each full-time nationally board certified teacher that holds a certificate from the national board for professional teaching standards. The Wyoming Department of Education reimburses each school district for these payments.
- Distance Education Grant – Provides funding to develop and maintain virtual education programs in Wyoming.
- Career and Technical Ed (CTE) Demonstration Grant – Provides funding for expenses associated with the planning, development and implementation of a new or expansion of existing high school CTE programs.



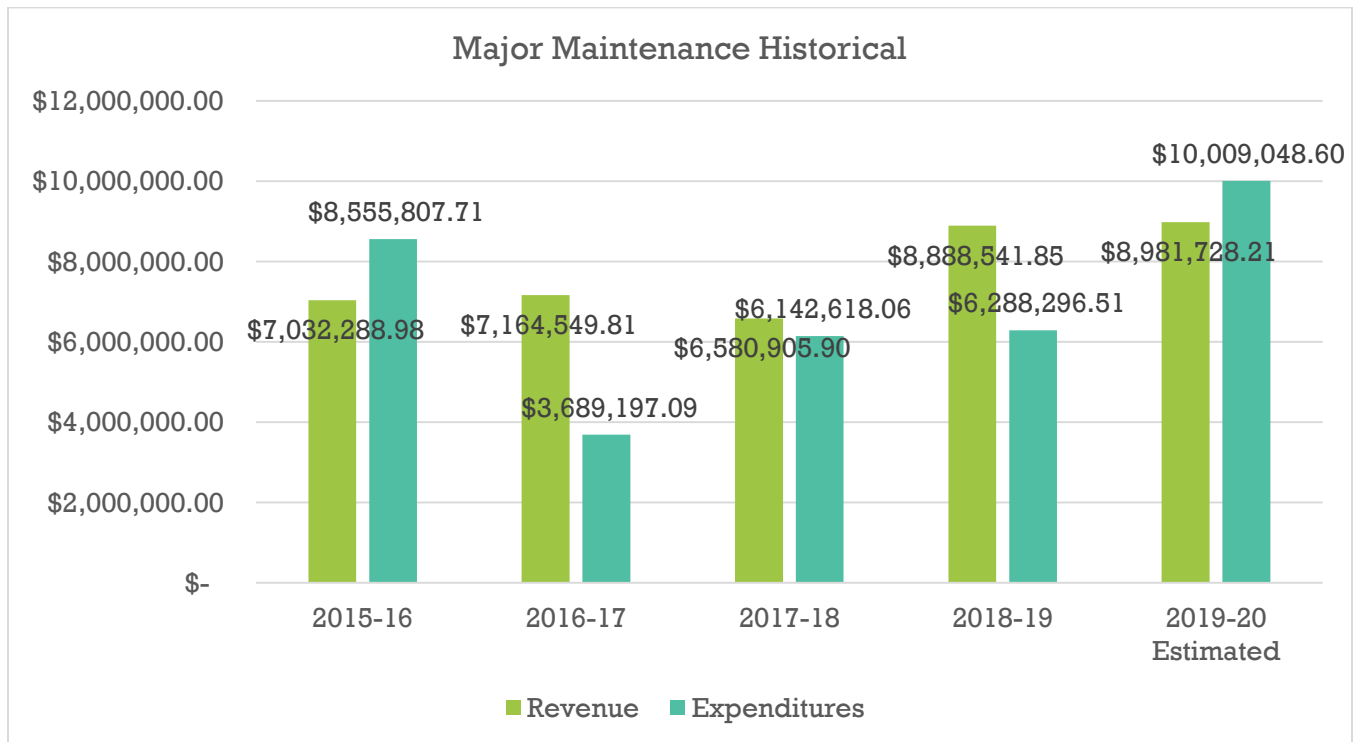
## Recreational Mill Levy Grant

By state statute, Natrona County levies a 1 mill tax on the assessed property valuation for recreational facilities and systems of public recreation. The levied taxes are overseen by the Natrona County Recreation Joint Powers Board. 70% of the levied taxes are granted to the school district for recreational purposes benefitting students. The balance is used to bestow grants on community organizations for recreational services, facilities and activities.

## State Major Maintenance Grant

Major Maintenance is defined as the repair or replacement of complete or major portions of school building and facility systems at irregular intervals which is required to continue the use of the building or facility at its original capacity for its original intended use. The funding cannot be used for new construction or a project that increases facility square footage. The District prepares an annual major maintenance plan through the Board Infrastructure Committee. Each project in the annual plan is proposed to the Wyoming School Facilities Department (SFD). The SFD must approve each project before proceeding.

School districts receive annual funding from the state for major maintenance. The amount is derived from a formula that is partially based on the replacement value of school facilities in each district, as well as each district's ADM (Average Daily Membership). FY21, major maintenance funding is projected to be \$9,200,000.





## Special Revenue Funds Budget Summary

| Description                                  | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|--|-------------------|-------------------|--------------------------------|-------------------|
| Beginning Fund Balance                       | 16,494,415        | 14,691,574        | 17,777,386                     | 15,174,361        |
| Interest Income                              | 20,045            | 19,000            | 18,693                         | 15,000            |
| State Major Maintenance Grant                | 8,868,497         | 9,083,000         | 8,981,728                      | 9,200,000         |
| Program Grants - Federal                     | 10,337,553        | 16,967,002        | 14,097,989                     | 19,008,659        |
| Program Grants - State                       | 424,316           | 300,000           | 666,202                        | 931,000           |
| Other Local Grants                           | 1,367,014         | 1,254,100         | 1,238,331                      | 960,500           |
| <b>Total Funds Available</b>                 | <b>37,511,839</b> | <b>42,314,676</b> | <b>42,780,328</b>              | <b>45,289,520</b> |
| Instructional Services                       | 9,592,670         | 12,257,528        | 12,872,864                     | 15,347,933        |
| Instructional Support Services               | 2,803,161         | 4,256,185         | 3,153,203                      | 3,759,470         |
| General Support Services                     | 1,050,325         | 712,064           | 1,570,851                      | 1,872,878         |
| Major Maintenance Services                   | 6,288,297         | 19,943,475        | 10,009,049                     | 19,029,238        |
| Transfers to Other Funds                     |                   |                   |                                | 5,280,000         |
| <b>Total Appropriations</b>                  | <b>19,734,453</b> | <b>37,169,252</b> | <b>27,605,966</b>              | <b>45,289,520</b> |
| Ending Fund Balance                          | 17,777,386        | 5,145,424         | 15,174,361                     | -                 |
| <b>Total Appropriations and Fund Balance</b> | <b>37,511,839</b> | <b>42,314,676</b> | <b>42,780,327</b>              | <b>45,289,520</b> |



## Federal Grants Budgets

| Federal Grants              | Title I          | Title I N&D      | Title II         | Title III     | Title IV         | Title VIB 611    | Title VIB 619 | Perkins        | McKinney - Vento | TANF           | DERA           | Total             |
|-----------------------------|------------------|------------------|------------------|---------------|------------------|------------------|---------------|----------------|------------------|----------------|----------------|-------------------|
| Prior Grants                | 1,090,000        | 300,000          | 900,000          | 16,743        | 186,186          | 3,597,533        | 1,966         | -              |                  |                |                | 6,092,428         |
| FY21                        | 5,076,867        | 727,151          | 1,341,019        | 35,857        | 815,364          | 4,112,028        | 18,377        | 330,269        | 27,760           | 281,439        | 150,100        | 12,916,231        |
| Transfers                   |                  |                  | 401,000          |               |                  | (401,000)        |               |                |                  |                |                | -                 |
| <b>Total Revenue</b>        | <b>6,166,867</b> | <b>1,027,151</b> | <b>2,642,019</b> | <b>52,600</b> | <b>1,001,550</b> | <b>7,308,561</b> | <b>20,343</b> | <b>330,269</b> | <b>27,760</b>    | <b>281,439</b> | <b>150,100</b> | <b>19,008,659</b> |
| Salary/Benefits             | 4,974,072        | 608,180          | 1,372,000        |               |                  | 4,853,204        |               | 124,711        |                  | 281,439        |                | 12,213,606        |
| School Budgets              | 1,035,412        |                  | 155,000          |               |                  |                  |               |                |                  |                |                | 1,190,412         |
| Other Programs              | -                | 396,430          | 1,073,447        | 50,969        | 988,705          | 2,327,884        | 19,773        | 195,320        | 27,760           |                | 150,100        | 5,230,388         |
| Indirect Costs              | 157,383          | 22,542           | 41,572           | 1,631         | 12,845           | 127,473          | 570           | 10,238         |                  |                |                | 374,253           |
| Transfers Out               |                  |                  |                  |               |                  |                  |               |                |                  |                |                | -                 |
| <b>Total Appropriations</b> | <b>6,166,867</b> | <b>1,027,151</b> | <b>2,642,019</b> | <b>52,600</b> | <b>1,001,550</b> | <b>7,308,561</b> | <b>20,343</b> | <b>330,269</b> | <b>27,760</b>    | <b>281,439</b> | <b>150,100</b> | <b>19,008,659</b> |



## State Grants Budgets

| <u>State</u>                | <u>Natl Board Cert</u> | <u>SIG Grants</u> | <u>Other State</u> | <u>Total</u>   |
|-----------------------------|------------------------|-------------------|--------------------|----------------|
| Prior Grants                |                        | 411,000           |                    | 411,000        |
| FY21                        | 320,000                |                   | 200,000            | 520,000        |
| Transfers In                |                        |                   |                    | -              |
| <b>Total Revenue</b>        | <b>320,000</b>         | <b>411,000</b>    | <b>200,000</b>     | <b>931,000</b> |
| Salary/Benefits             | 320,000                | 139,000           |                    | 459,000        |
| School Budgets              |                        |                   |                    | -              |
| Other Programs              |                        | 250,069           | 200,000            | 450,069        |
| Indirect Costs              |                        | 21,931            |                    | 21,931         |
|                             |                        |                   |                    | -              |
| Transfers Out               |                        |                   |                    | -              |
| <b>Total Appropriations</b> | <b>320,000</b>         | <b>411,000</b>    | <b>200,000</b>     | <b>931,000</b> |

## Other Grants

| <u>Other Local Grants</u>   | <u>NCSD 70% Rec Board</u> | <u>Other Local</u> | <u>Total</u>     |
|-----------------------------|---------------------------|--------------------|------------------|
| Carryover                   | 5,360,123                 |                    | 5,360,123        |
| FY21                        | 910,500                   | 50,000             | 960,500          |
| Transfers In                |                           |                    | -                |
| <b>Total Revenue</b>        | <b>6,270,623</b>          | <b>50,000</b>      | <b>6,320,623</b> |
| Salary/Benefits             |                           |                    | -                |
| School Budgets              |                           |                    | -                |
| Other Programs              | 990,623                   | 50,000             | 1,040,623        |
| Indirect Costs              |                           |                    | -                |
|                             |                           |                    | -                |
| Transfers Out               | 5,280,000                 |                    | 5,280,000        |
| <b>Total Appropriations</b> | <b>6,270,623</b>          | <b>50,000</b>      | <b>6,320,623</b> |





# Capital Projects Fund

This fund is used to account for capital construction projects funded by the State of Wyoming Capital Construction Grant and transfers from General Fund.





## Capital Projects Fund – Budget Summary

|  | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|--|-------------------|-------------------|--------------------------------|-------------------|
| Beginning Fund Balance                       | 15,541,969        | 24,593,989        | 24,633,446                     | 29,262,986        |
| State Capital Construction Grant             | 4,180,658         |                   | 273,860                        | 1,540,431         |
| Transfers from other Funds -                 | 12,057,179        |                   | 5,791,591                      | 5,280,000         |
| Interest Income                              | 62,365            |                   | 140,930                        | 100,000           |
| <b>Total Funds Available</b>                 | <b>31,842,171</b> | <b>24,593,989</b> | <b>30,839,828</b>              | <b>36,183,417</b> |
| Capital Outlay - Capital Construction        | 7,208,724         | 2,181,000         | 1,576,842                      | 12,919,038        |
| Earmark - Pool Project                       | -                 | 5,000,000         | -                              |                   |
| Earmark - Safety and Security Projects       | -                 | 1,500,000         |                                | 1,500,000         |
| Capital Projects Contingency and Reserve     |                   | 3,855,810         |                                | 500,000           |
| Special Depreciation Reserve                 |                   | 12,057,179        |                                | 21,264,379        |
| <b>Total Appropriations</b>                  | <b>7,208,724</b>  | <b>24,593,989</b> | <b>1,576,842</b>               | <b>36,183,417</b> |
| Ending Fund Balance                          | 24,633,446        | -                 | 29,262,986                     |                   |
| <b>Total Appropriations and Fund Balance</b> | <b>31,842,171</b> | <b>24,593,989</b> | <b>30,839,828</b>              | <b>36,183,417</b> |



## FY21 Schedule of Capital Projects

| Funds Available                        | FY21 Budget          |
|--|----------------------|
| Carryover                              | \$ 29,262,986        |
| State Revenue (NCHS Elevated Walkway)  | 1,540,431            |
| Transfer In                            | 5,280,000            |
| Interest                               | 100,000              |
| <b>Total Funds</b>                     | <b>36,183,417</b>    |
| <b>Projects and Appropriations</b>     |                      |
| NCHS Pool                              | 10,017,933           |
| Park Elementary School Additions       | 1,315,674            |
| NCHS Elevated Walkway (State Funded)   | 1,540,431            |
| Pineview Modular                       | 45,000               |
| Earmark - Safety & Security Projects   | 1,500,000            |
| Earmark - Capital Projects Contingency | 500,000              |
| <b>Total Projects/Earmarks</b>         | <b>14,919,038</b>    |
| Special Depreciation Reserve           | 21,264,379           |
| <b>Total Budget</b>                    | <b>\$ 36,183,417</b> |

# Food Service Fund

The Food Service fund is a type of proprietary or “enterprise” fund which is used to account for programs in which a fee is charged for goods and services. This fund accounts for our district Breakfast and Lunch program.

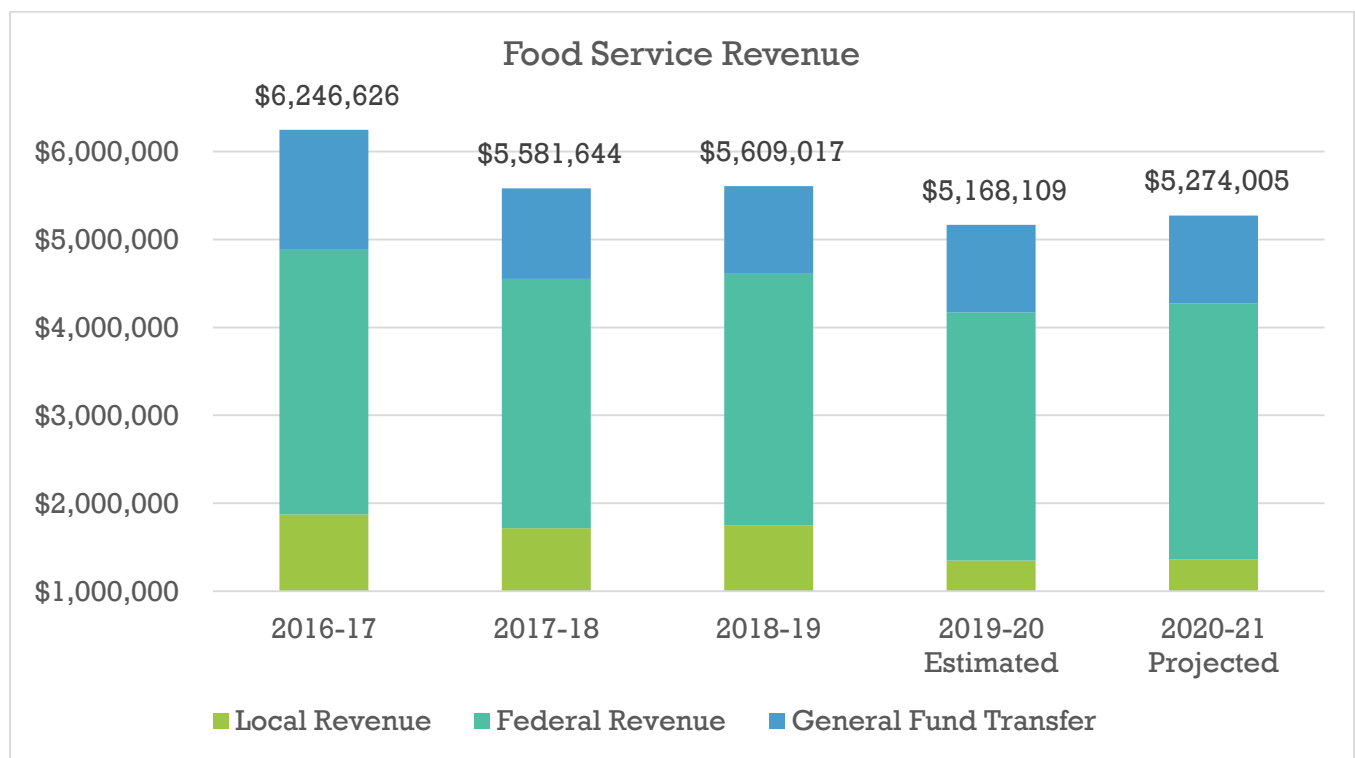




## Food Service Revenue

The Food Service Fund received revenue from 3 main sources:

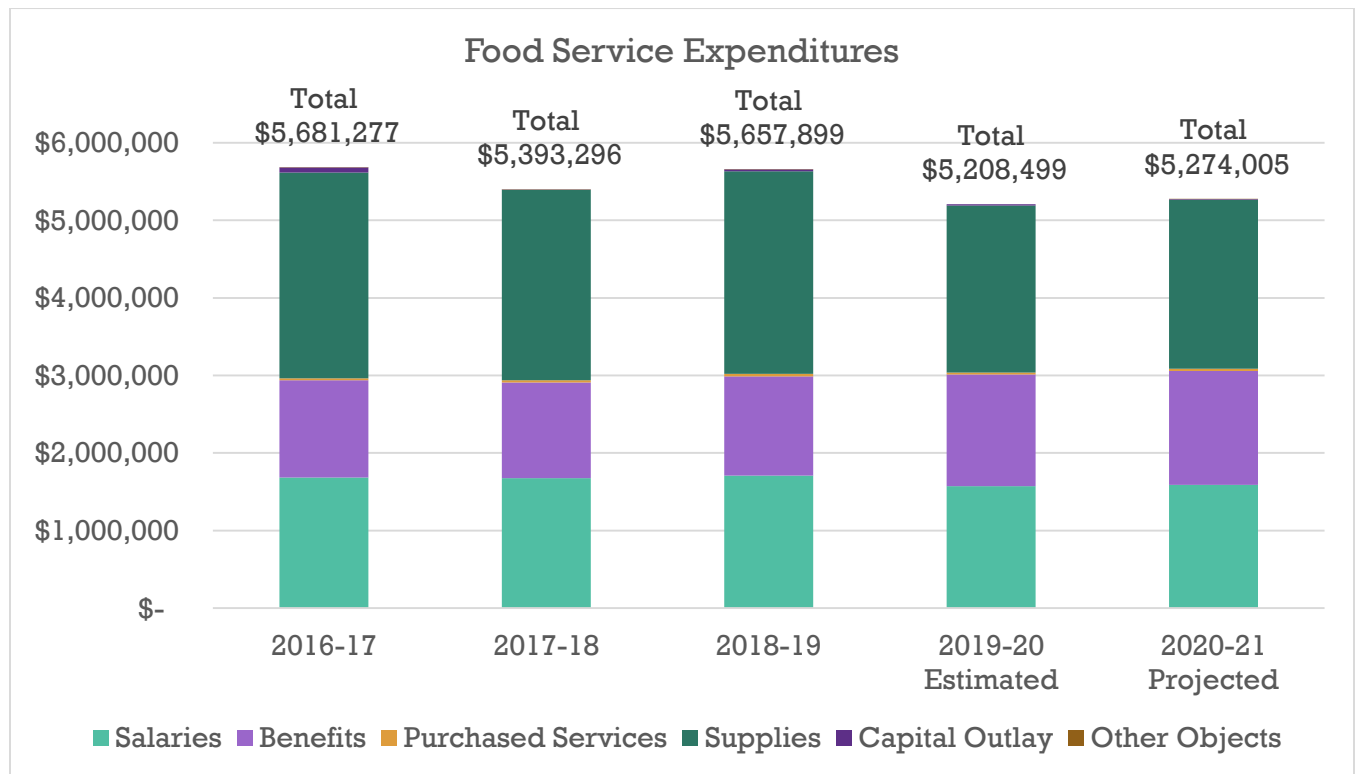
- Local Revenue – Meal Sales
- Federal Revenue – National School Lunch Program Grant which provides funds to help provide meals to children who qualify for Free or Reduced lunch prices.
- Transfer from General Fund – The revenue received from meal sales and the Federal grant are not sufficient to cover all expenses. Thus, General Fund Subsidizes the Food Service Fund.





## Food Service Expenditures

The 3 largest expenses for the Food Service Fund are salaries, benefits and food supplies.







## Food Service Budget Summary

|                                       | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|---------------------------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Beginning Fund Balance</b>         | 1,001,404         | 919,112           | 955,871                        | 915,481           |
| <b>Revenue</b>                        |                   |                   |                                |                   |
| Meal Sales                            | 1,744,669         | 1,761,663         | 1,349,961                      | 1,363,461         |
| Federal Meal Reimbursement            | 2,858,463         | 2,928,240         | 2,818,148                      | 2,910,544         |
| Transfer from General Fund            | 1,000,000         | 1,000,000         | 1,000,000                      | 1,000,000         |
| <b>Total Revenue</b>                  | <b>5,603,132</b>  | <b>5,689,903</b>  | <b>5,168,109</b>               | <b>5,274,005</b>  |
| <b>Total Funds Available</b>          | <b>6,604,536</b>  | <b>6,609,015</b>  | <b>6,123,980</b>               | <b>6,189,486</b>  |
| <b>Appropriations</b>                 |                   |                   |                                |                   |
| Salaries                              | 1,719,503         | 1,762,000         | 1,574,003                      | 1,589,743         |
| Benefits                              | 1,293,590         | 1,396,000         | 1,438,899                      | 1,467,676         |
| Purchased Services                    | 33,244            | 33,600            | 23,299                         | 28,000            |
| Food Costs & Supplies                 | 2,613,023         | 2,596,000         | 2,156,916                      | 2,178,486         |
| Capital Outlay                        | 25,969            | 10,000            | 15,383                         | 10,000            |
| Other Objects                         | 95                | 850               | -                              | 100               |
| Fund Reserve                          | -                 | 810,566           | -                              | 915,481           |
| <b>Total Appropriations</b>           | <b>5,685,423</b>  | <b>6,609,016</b>  | <b>5,208,499</b>               | <b>6,189,486</b>  |
| <b>Ending Fund Balance</b>            | 919,112           |                   | 915,481                        | -                 |
| <b>Total Expenditures and Reserve</b> | <b>6,604,535</b>  | <b>6,609,016</b>  | <b>6,123,980</b>               | <b>6,189,486</b>  |

# Activity Funds

Activity funds are utilized to account for resources used to support co-curricular and extra-curricular activities. Co-curricular activities are generally defined as school-related activities outside the regular classroom that support or enhance the general curriculum. These are typically recognized as student clubs and organizations. Extra-curricular activities include other district-related activities such as organized sports and non-academic competitions. Funds are received from various sources including student fundraisers, school stores, vending machines, parent groups, athletic booster clubs, etc. Funds are used to support district sponsored activities





## Activity Funds Budget Summary

|  | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|--|-------------------|-------------------|--------------------------------|-------------------|
| Beginning Fund Balance                     | 2,186,872         |                   | 2,232,165                      | 2,164,969         |
| Revenue                                    |                   |                   |                                |                   |
| Fundraisers and Donations                  | 2,444,329         |                   | 1,360,728                      | 2,000,000         |
| Total Revenue                              | 2,444,329         | -                 | 1,360,728                      | 2,000,000         |
| <b>Total Funds Available</b>               | <b>4,631,201</b>  | <b>-</b>          | <b>3,592,894</b>               | <b>4,164,969</b>  |
| Appropriations                             |                   |                   |                                |                   |
| Elementary Activities                      | 425,408           |                   | 295,882                        | 786,521           |
| Junior High Activities                     | 323,835           |                   | 182,363                        | 531,204           |
| Senior High Activities                     | 1,614,911         |                   | 922,840                        | 2,769,392         |
| Other Activities                           | 34,882            | -                 | 26,839                         | 77,852            |
| <b>Total Appropriations</b>                | <b>2,399,036</b>  | <b>-</b>          | <b>1,427,925</b>               | <b>4,164,969</b>  |
| Ending Fund Balance                        | 2,232,165         | -                 | 2,164,969                      | -                 |
| <b>Total Expenditures and Fund Balance</b> | <b>4,631,201</b>  | <b>-</b>          | <b>3,592,894</b>               | <b>4,164,969</b>  |



# Natrona County Recreation Joint Powers Board

The District participates in oversight of the Natrona County Recreation Joint Powers Board (Recreation Board) The Recreation Board provides funding to the District for recreational activities for students. They also provide funding through grants to other agencies offering recreational education for Natrona County children and youth.

Natrona County School District recognizes the Recreation Board as a component unit and its activities are included in the District's annual audit and financial statements. For this reason, the Recreation Board's annual budget is included each year with the school district's budget.

## Budget Summary

|                           | 2018-19<br>Actual      | 2019-20<br>Budget      | 2019-20<br>Estimated<br>Actual | 2020-21<br>Budget      |
|---------------------------|------------------------|------------------------|--------------------------------|------------------------|
| Beginning Balance, July 1 | \$ 550,901.00          | \$ 614,700.00          | \$ 614,752.82                  | \$ 288,371.00          |
| Revenue:                  |                        |                        |                                |                        |
| Taxes                     | \$ 1,516,981.54        | \$ 1,513,000.00        | \$ 1,565,854.94                | \$ 1,300,000.00        |
| Interest                  | \$ 1,406.89            | \$ 1,000.00            | \$ 306.35                      | \$ 500.00              |
| Return of Unused Funds    | \$ 118,108.10          |                        |                                |                        |
| <b>Total Available</b>    | <b>\$ 2,187,397.53</b> | <b>\$ 2,128,700.00</b> | <b>\$ 2,180,914.11</b>         | <b>\$ 1,588,871.00</b> |
| NCSD Grant - 70%          | \$ 1,061,887.08        | \$ 1,059,100.00        | \$ 1,096,098.46                | \$ 910,000.00          |
| Community Grants          | \$ 510,757.63          | \$ 1,029,600.00        | \$ 796,444.65                  | \$ 638,871.00          |
| <b>Total Expenditures</b> | <b>\$ 1,572,644.71</b> | <b>\$ 2,088,700.00</b> | <b>\$ 1,892,543.11</b>         | <b>\$ 1,548,871.00</b> |
| <b>Ending Balance</b>     | <b>\$ 614,752.82</b>   | <b>\$ 40,000.00</b>    | <b>\$ 288,371.00</b>           | <b>\$ 40,000.00</b>    |



# Appendix A

## General Fund Expenditures by Function/Object

|                                     |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|-------------------------------------|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Instructional Services</b>       |                    |                   |                   |                                |                   |
| <b>Elementary Instruction</b>       |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 26,161,461        | 26,484,482        | 25,587,694                     | 25,569,327        |
| 200                                 | Benefits           | 13,222,507        | 16,152,294        | 15,207,048                     | 16,482,709        |
| 300                                 | Purchased Services | 82,940            | 135,175           | 186,020                        | 129,630           |
| 400                                 | Supplies           | 2,453,115         | 3,506,617         | 2,474,480                      | 3,548,921         |
| 500                                 | Capital Outlay     | 566,262           | 384,130           | 103,224                        | 372,388           |
| 600                                 | Other Objects      | 15,957            | 5,348             | 11,579                         | 4,650             |
| <b>Total Elementary Instruction</b> |                    | <b>42,502,242</b> | <b>46,668,046</b> | <b>43,570,045</b>              | <b>46,107,626</b> |
| <b>Jr. High Instruction</b>         |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 11,790,005        | 11,832,065        | 11,788,759                     | 11,842,782        |
| 200                                 | Benefits           | 5,743,953         | 6,903,572         | 6,808,855                      | 7,301,199         |
| 300                                 | Purchased Services | 74,446            | 62,954            | 68,961                         | 36,385            |
| 400                                 | Supplies           | 1,068,243         | 1,852,689         | 1,309,154                      | 2,092,703         |
| 500                                 | Capital Outlay     | 512,732           | 271,205           | 219,076                        | 243,946           |
| 600                                 | Other Objects      | 5,338             | 2,575             | 6,467                          | 3,075             |
| <b>Total Jr. High Instruction</b>   |                    | <b>19,194,718</b> | <b>20,925,060</b> | <b>20,201,271</b>              | <b>21,520,090</b> |
| <b>Sr. High Instruction</b>         |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 14,381,860        | 14,310,971        | 14,765,514                     | 15,170,179        |
| 200                                 | Benefits           | 6,795,482         | 8,112,581         | 8,132,711                      | 8,634,009         |
| 300                                 | Purchased Services | 246,147           | 286,850           | 262,914                        | 237,275           |
| 400                                 | Supplies           | 1,278,375         | 2,855,173         | 1,828,672                      | 3,033,698         |
| 500                                 | Capital Outlay     | 801,670           | 808,448           | 864,965                        | 840,122           |
| 600                                 | Other Objects      | 7,716             | 3,725             | 29,302                         | 4,725             |
| <b>Total Sr. High Instruction</b>   |                    | <b>23,511,250</b> | <b>26,377,748</b> | <b>25,884,078</b>              | <b>27,920,007</b> |
| <b>Student w/Disabilities</b>       |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 14,074,884        | 14,272,054        | 13,315,091                     | 13,067,182        |
| 200                                 | Benefits           | 8,814,324         | 10,518,238        | 9,895,629                      | 11,225,630        |
| 300                                 | Purchased Services | 348,077           | 242,500           | 151,437                        | 242,500           |
| 400                                 | Supplies           | 307,854           | 57,980            | 30,118                         | 55,742            |
| 500                                 | Capital Outlay     | 52,945            |                   | -                              |                   |
| 600                                 | Other Objects      | 20                |                   | -                              |                   |
| <b>Total Student w/Disabilities</b> |                    | <b>23,598,103</b> | <b>25,090,772</b> | <b>23,392,275</b>              | <b>24,591,054</b> |



|                                      |                    | <b>Actual<br/>2018-19</b> | <b>Budget<br/>2019-20</b> | <b>Estimated<br/>Actual<br/>2019-20</b> | <b>Budget<br/>2020-21</b> |
|--------------------------------------|--------------------|---------------------------|---------------------------|---|---------------------------|
| <b>Gifted &amp; Talented</b>         |                    |                           |                           |   |                           |
| 100                                  | Salaries           | 294,089                   | 296,899                   | 260,145                                 | 210,282                   |
| 200                                  | Benefits           | 138,369                   | 172,288                   | 135,717                                 | 145,095                   |
| 300                                  | Purchased Services | -                         |                           | -                                       |                           |
| 400                                  | Supplies           | 1,730                     | 5,000                     | 1,683                                   | 4,500                     |
| 500                                  | Capital Outlay     |                           |                           | -                                       |                           |
| 600                                  | Other Objects      |                           |                           | -                                       |                           |
| <b>Total Gifted &amp; Talented</b>   |                    | <b>434,187</b>            | <b>474,187</b>            | <b>397,545</b>                          | <b>359,877</b>            |
| <b>Out of District Tuition</b>       |                    |                           |                           |   |                           |
| 100                                  | Salaries           |                           |                           |   |                           |
| 200                                  | Benefits           |                           |                           |   |                           |
| 300                                  | Purchased Services | 1,015,692                 | 2,500,000                 | 935,701                                 | 2,500,000                 |
| 400                                  | Supplies           |                           |                           |   |                           |
| 500                                  | Capital Outlay     |                           |                           |   |                           |
| 600                                  | Other Objects      |                           |                           |   |                           |
| <b>Total Out of District Tuition</b> |                    | <b>1,015,692</b>          | <b>2,500,000</b>          | <b>935,701</b>                          | <b>2,500,000</b>          |
| <b>Homebound Instruction</b>         |                    |                           |                           |   |                           |
| 100                                  | Salaries           | 59,088                    | 85,000                    | 25,677                                  | 85,000                    |
| 200                                  | Benefits           | 13,991                    | -                         | 5,585                                   |                           |
| 300                                  | Purchased Services | 37,310                    | 115,000                   | 11,855                                  | 115,000                   |
| 400                                  | Supplies           |                           |                           |   |                           |
| 500                                  | Capital Outlay     |                           |                           |   |                           |
| 600                                  | Other Objects      |                           |                           |   |                           |
| <b>Total Homebound Instruction</b>   |                    | <b>110,389</b>            | <b>200,000</b>            | <b>43,117</b>                           | <b>200,000</b>            |
| <b>Other Special Programs</b>        |                    |                           |                           |   |                           |
| 100                                  | Salaries           | 717,554                   | 639,249                   | 718,280                                 | 779,294                   |
| 200                                  | Benefits           | 350,772                   | 390,840                   | 419,517                                 | 460,524                   |
| 300                                  | Purchased Services | 80,083                    | 231,410                   | 88,121                                  | 133,710                   |
| 400                                  | Supplies           | 98,293                    | 95,084                    | 94,845                                  | 89,584                    |
| 500                                  | Capital Outlay     | 14,210                    | 3,800                     | 4,417                                   | 3,800                     |
| 600                                  | Other Objects      | 1,180                     | 2,000                     | 409                                     | 2,000                     |
| <b>Total Other Special Programs</b>  |                    | <b>1,262,092</b>          | <b>1,362,382</b>          | <b>1,325,590</b>                        | <b>1,468,912</b>          |



|   |                    | <b>Actual<br/>2018-19</b> | <b>Budget<br/>2019-20</b> | <b>Estimated<br/>Actual<br/>2019-20</b> | <b>Budget<br/>2020-21</b> |
|---|--------------------|---------------------------|---------------------------|---|---------------------------|
| <b>Student Activities</b>               |                    |                           |                           |   |                           |
| 100                                     | Salaries           | 2,280,235                 | 2,928,999                 | 2,464,735                               | 2,920,786                 |
| 200                                     | Benefits           | 498,544                   | 133,978                   | 583,854                                 | 137,538                   |
| 300                                     | Purchased Services | 561,577                   | 632,624                   | 497,035                                 | 624,544                   |
| 400                                     | Supplies           | 276,484                   | 325,870                   | 371,328                                 | 330,528                   |
| 500                                     | Capital Outlay     | 1,242                     | 1,000                     | -                                       | 1,000                     |
| 600                                     | Other Objects      | 5,838                     | 8,500                     | 9,478                                   | 6,378                     |
| <b>Total Student Activities</b>         |                    | <b>3,623,920</b>          | <b>4,030,970</b>          | <b>3,926,431</b>                        | <b>4,020,775</b>          |
| <b>Vocational Instruction</b>           |                    |                           |                           |   |                           |
| 100                                     | Salaries           | 1,546,129                 | 1,569,631                 | 1,535,664                               | 1,544,311                 |
| 200                                     | Benefits           | 761,274                   | 927,890                   | 909,982                                 | 975,934                   |
| 300                                     | Purchased Services | 1,959                     | 3,000                     | 3,318                                   | 2,000                     |
| 400                                     | Supplies           | 114,403                   | 456,418                   | 156,957                                 | 468,993                   |
| 500                                     | Capital Outlay     | -                         | 1,000                     | 352                                     | 1,000                     |
| 600                                     | Other Objects      | 676                       | 1,000                     | 268                                     | 1,000                     |
| <b>Total Vocational Instruction</b>     |                    | <b>2,424,441</b>          | <b>2,958,938</b>          | <b>2,606,542</b>                        | <b>2,993,238</b>          |
| <b>Summer School/Extended Day</b>       |                    |                           |                           |   |                           |
| 100                                     | Salaries           | 523,356                   | 1,282,150                 | 562,030                                 | 2,739,086                 |
| 200                                     | Benefits           | 119,551                   | 16,985                    | 119,165                                 | 29,035                    |
| 300                                     | Purchased Services | 27,368                    | -                         | 1,797                                   | -                         |
| 400                                     | Supplies           | 130,881                   | 122,436                   | 78,941                                  | 385,327                   |
| 500                                     | Capital Outlay     | 999                       | -                         | -                                       | -                         |
| 600                                     | Other Objects      | -                         | -                         | -                                       | -                         |
| <b>Total Summer School/Extended Day</b> |                    | <b>802,155</b>            | <b>1,421,571</b>          | <b>761,933</b>                          | <b>3,153,448</b>          |
| <b>Total Instructional Services</b>     |                    | <b>118,368,800</b>        | <b>131,809,674</b>        | <b>123,001,412</b>                      | <b>134,835,027</b>        |





|                                       |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|---------------------------------------|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Instructional Support Services</b> |                    |                   |                   |                                |                   |
|                                       |                    |                   |                   |                                |                   |
| <b>Counseling Services</b>            |                    |                   |                   |                                |                   |
| 100                                   | Salaries           | 2,166,415         | 2,195,391         | 2,114,735                      | 2,185,892         |
| 200                                   | Benefits           | 1,120,652         | 1,363,905         | 1,359,215                      | 1,453,673         |
| 300                                   | Purchased Services | 443,943           | 460,071           | 498,145                        | 457,371           |
| 400                                   | Supplies           | 5,709             | 13,975            | 3,828                          | 15,775            |
| 500                                   | Capital Outlay     | -                 |                   | -                              |                   |
| 600                                   | Other Objects      | 235               | 250               | 235                            | 250               |
| <b>Total Counseling Services</b>      |                    | <b>3,736,954</b>  | <b>4,033,592</b>  | <b>3,976,158</b>               | <b>4,112,961</b>  |
|                                       |                    |                   |                   |                                |                   |
| <b>Assessment Services</b>            |                    |                   |                   |                                |                   |
| 100                                   | Salaries           | 76,933            | 81,447            | 71,456                         | 75,333            |
| 200                                   | Benefits           | 24,870            | 31,372            | 26,547                         | 25,159            |
| 300                                   | Purchased Services | 88,285            | 161,650           | 78,910                         | 161,650           |
| 400                                   | Supplies           | 1,088             | 5,200             | 3,392                          | 5,200             |
| 500                                   | Capital Outlay     | 2,037             | 2,800             | -                              | 2,800             |
| 600                                   | Other Objects      | -                 | 300               | -                              | 300               |
| <b>Total Assessment Services</b>      |                    | <b>193,213</b>    | <b>282,769</b>    | <b>180,305</b>                 | <b>270,442</b>    |
|                                       |                    |                   |                   |                                |                   |
| <b>Social Work Services</b>           |                    |                   |                   |                                |                   |
| 100                                   | Salaries           | 846,564           | 860,604           | 871,598                        | 909,944           |
| 200                                   | Benefits           | 449,932           | 543,080           | 525,625                        | 560,831           |
| 300                                   | Purchased Services | -                 |                   | -                              |                   |
| 400                                   | Supplies           |                   | 450               | -                              | 450               |
| 500                                   | Capital Outlay     |                   |                   | -                              |                   |
| 600                                   | Other Objects      |                   |                   | -                              |                   |
| <b>Total Social Work Services</b>     |                    | <b>1,296,497</b>  | <b>1,404,133</b>  | <b>1,397,223</b>               | <b>1,471,225</b>  |
|                                       |                    |                   |                   |                                |                   |
| <b>Student Records Services</b>       |                    |                   |                   |                                |                   |
| 100                                   | Salaries           | 220,192           | 222,649           | 197,689                        | 185,507           |
| 200                                   | Benefits           | 138,755           | 168,137           | 141,685                        | 146,919           |
| 300                                   | Purchased Services |                   |                   |                                |                   |
| 400                                   | Supplies           |                   |                   |                                |                   |
| 500                                   | Capital Outlay     |                   |                   |                                |                   |
| 600                                   | Other Objects      |                   |                   |                                |                   |
| <b>Total Student Records Services</b> |                    | <b>358,947</b>    | <b>390,786</b>    | <b>339,374</b>                 | <b>332,426</b>    |



|                                     |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|-------------------------------------|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Health Services</b>              |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 1,268,499         | 1,310,907         | 1,197,024                      | 1,212,311         |
| 200                                 | Benefits           | 690,262           | 840,891           | 812,072                        | 877,691           |
| 300                                 | Purchased Services | 1,322             | 3,000             | 124                            | 3,000             |
| 400                                 | Supplies           | 27,264            | 38,365            | 48,620                         | 39,162            |
| 500                                 | Capital Outlay     | -                 | -                 | -                              |                   |
| 600                                 | Other Objects      | -                 |                   |                                |                   |
| <b>Total Health Services</b>        |                    | <b>1,987,346</b>  | <b>2,193,163</b>  | <b>2,057,840</b>               | <b>2,132,164</b>  |
| <b>Psychological Services</b>       |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 1,248,462         | 1,061,988         | 1,067,495                      | 1,110,281         |
| 200                                 | Benefits           | 635,675           | 709,838           | 661,231                        | 718,085           |
| 300                                 | Purchased Services | -                 |                   |                                |                   |
| 400                                 | Supplies           |                   |                   |                                |                   |
| 500                                 | Capital Outlay     |                   |                   |                                |                   |
| 600                                 | Other Objects      |                   |                   |                                |                   |
| <b>Total Psychological Services</b> |                    | <b>1,884,137</b>  | <b>1,771,826</b>  | <b>1,728,726</b>               | <b>1,828,366</b>  |
| <b>Speech Services</b>              |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 1,104,272         | 1,109,660         | 1,051,537                      | 1,090,752         |
| 200                                 | Benefits           | 571,333           | 698,011           | 651,698                        | 693,504           |
| 300                                 | Purchased Services |                   |                   |                                |                   |
| 400                                 | Supplies           |                   |                   |                                |                   |
| 500                                 | Capital Outlay     |                   |                   |                                |                   |
| 600                                 | Other Objects      |                   |                   |                                |                   |
| <b>Total Speech Services</b>        |                    | <b>1,675,605</b>  | <b>1,807,670</b>  | <b>1,703,235</b>               | <b>1,784,256</b>  |
| <b>Audiology Services</b>           |                    |                   |                   |                                |                   |
| 100                                 | Salaries           | 94,710            | 95,704            | 96,200                         | 101,286           |
| 200                                 | Benefits           | 43,871            | 53,636            | 78,032                         | 81,370            |
| 300                                 | Purchased Services | -                 |                   |                                |                   |
| 400                                 | Supplies           |                   |                   |                                |                   |
| 500                                 | Capital Outlay     |                   |                   |                                |                   |
| 600                                 | Other Objects      |                   |                   |                                |                   |
| <b>Total Audiology Services</b>     |                    | <b>138,581</b>    | <b>149,340</b>    | <b>174,232</b>                 | <b>182,656</b>    |



|  |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|--|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Occupational Therapy Services</b>       |                    |                   |                   |                                |                   |
| 100  | Salaries           | 490,815           | 499,266           | 496,070                        | 508,670           |
| 200  | Benefits           | 267,575           | 324,198           | 332,589                        | 360,024           |
| 300  | Purchased Services |                   |                   |                                |                   |
| 400  | Supplies           |                   |                   |                                |                   |
| 500  | Capital Outlay     |                   |                   |                                |                   |
| 600  | Other Objects      |                   |                   |                                |                   |
| <b>Total Occupational Therapy Services</b> |                    | <b>758,390</b>    | <b>823,464</b>    | <b>828,659</b>                 | <b>868,694</b>    |
| <b>Physical Therapy Services</b>           |                    |                   |                   |                                |                   |
| 100  | Salaries           | 139,062           | 141,012           | 139,624                        | 146,960           |
| 200  | Benefits           | 60,456            | 73,528            | 70,362                         | 72,849            |
| 300  | Purchased Services |                   |                   |                                |                   |
| 400  | Supplies           |                   |                   |                                |                   |
| 500  | Capital Outlay     |                   |                   |                                |                   |
| 600  | Other Objects      |                   |                   |                                |                   |
| <b>Total Physical Therapy Services</b>     |                    | <b>199,518</b>    | <b>214,539</b>    | <b>209,986</b>                 | <b>219,809</b>    |
| <b>Curriculum and Instruction</b>          |                    |                   |                   |                                |                   |
| 100  | Salaries           | 623,156           | 621,139           | 813,393                        | 782,405           |
| 200  | Benefits           | 231,476           | 284,197           | 352,455                        | 335,253           |
| 300  | Purchased Services | 22,099            | 47,650            | 22,137                         | 46,650            |
| 400  | Supplies           | 15,059            | 34,600            | 15,530                         | 35,400            |
| 500  | Capital Outlay     | 5,394             | 53,500            | 24,867                         | 51,500            |
| 600  | Other Objects      | 2,134             | 4,000             | 3,745                          | 6,000             |
| <b>Total Curriculum and Instruction</b>    |                    | <b>899,318</b>    | <b>1,045,086</b>  | <b>1,232,128</b>               | <b>1,257,208</b>  |
| <b>Staff Training Services</b>             |                    |                   |                   |                                |                   |
| 100  | Salaries           | 435,879           | 562,385           | 387,283                        | 556,889           |
| 200  | Benefits           | 95,601            | 30,428            | 87,509                         | 26,923            |
| 300  | Purchased Services | 244,509           | 481,065           | 310,467                        | 494,171           |
| 400  | Supplies           | 133,373           | 213,375           | 108,566                        | 204,288           |
| 500  | Capital Outlay     | -                 | 3,000             | -                              | 3,000             |
| 600  | Other Objects      | 11,702            | 14,600            | 13,004                         | 14,600            |
| <b>Total Staff Training Services</b>       |                    | <b>921,064</b>    | <b>1,304,853</b>  | <b>906,830</b>                 | <b>1,299,871</b>  |



|   |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|---|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>School Library Services</b>                |                    |                   |                   |                                |                   |
| 100   | Salaries           | 1,059,648         | 1,078,082         | 1,019,991                      | 1,038,965         |
| 200   | Benefits           | 670,490           | 810,545           | 754,147                        | 839,974           |
| 300   | Purchased Services | 944               | -                 | 28                             |                   |
| 400   | Supplies           | 254,394           | 240,233           | 225,663                        | 269,358           |
| 500   | Capital Outlay     | 2,548             |                   | -                              |                   |
| 600   | Other Objects      | -                 |                   | -                              |                   |
| <b>Total School Library Services</b>          |                    | <b>1,988,024</b>  | <b>2,128,860</b>  | <b>1,999,829</b>               | <b>2,148,297</b>  |
| <b>Instructional Facilitators</b>             |                    |                   |                   |                                |                   |
| 100   | Salaries           | 702,365           | 709,664           | 425,808                        | 452,152           |
| 200   | Benefits           | 322,041           | 399,653           | 212,213                        | 217,693           |
| 300   | Purchased Services |                   |                   |                                |                   |
| 400   | Supplies           |                   |                   |                                |                   |
| 500   | Capital Outlay     |                   |                   |                                |                   |
| 600   | Other Objects      |                   |                   |                                |                   |
| <b>Total Instructional Facilitators</b>       |                    | <b>1,024,406</b>  | <b>1,109,317</b>  | <b>638,021</b>                 | <b>669,845</b>    |
| <b>Supervision of Special Education</b>       |                    |                   |                   |                                |                   |
| 100   | Salaries           | 117,682           | 119,040           | 126,234                        | 122,961           |
| 200   | Benefits           | 36,952            | 45,727            | 45,331                         | 41,219            |
| 300   | Purchased Services | 3,501             |                   | -                              |                   |
| 400   | Supplies           | 828               | -                 | 10,151                         |                   |
| 500   | Capital Outlay     |                   |                   | -                              |                   |
| 600   | Other Objects      |                   |                   | -                              |                   |
| <b>Total Supervision of Special Education</b> |                    | <b>158,963</b>    | <b>164,767</b>    | <b>181,717</b>                 | <b>164,180</b>    |
| <b>Total Instructional Support Services</b>   |                    | <b>17,220,962</b> | <b>18,824,167</b> | <b>17,554,263</b>              | <b>18,742,400</b> |



|                                    |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|------------------------------------|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Superintendent</b>              |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 209,791           | 212,026           | 246,604                        | 223,229           |
| 200                                | Benefits           | 51,671            | 65,450            | 62,315                         | 54,407            |
| 300                                | Purchased Services | 7,431             | 8,800             | 14,697                         | 8,800             |
| 400                                | Supplies           | 4,018             | 14,000            | 4,910                          | 14,000            |
| 500                                | Capital Outlay     | -                 | 4,750             |                                | 4,750             |
| 600                                | Other Objects      | 2,813             | 4,000             | 3,006                          | 4,000             |
| <b>Total Superintendent</b>        |                    | <b>275,724</b>    | <b>309,026</b>    | <b>331,531</b>                 | <b>309,186</b>    |
| <b>Community Relations</b>         |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 118,205           | 119,519           | 133,944                        | 125,235           |
| 200                                | Benefits           | 55,999            | 67,890            | 79,479                         | 79,635            |
| 300                                | Purchased Services | 5,335             | 55,900            | 1,705                          | 45,900            |
| 400                                | Supplies           | 9,554             | 8,050             | 14,950                         | 8,050             |
| 500                                | Capital Outlay     | 3,292             | 4,500             | -                              | 4,500             |
| 600                                | Other Objects      | 260               | -                 | 260                            |                   |
| <b>Total Community Relations</b>   |                    | <b>192,644</b>    | <b>255,859</b>    | <b>230,339</b>                 | <b>263,320</b>    |
| <b>School Administration</b>       |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 7,517,267         | 7,616,215         | 7,704,747                      | 7,375,042         |
| 200                                | Benefits           | 3,828,244         | 4,675,307         | 4,534,391                      | 4,727,692         |
| 300                                | Purchased Services |                   |                   |                                |                   |
| 400                                | Supplies           |                   |                   |                                |                   |
| 500                                | Capital Outlay     |                   |                   |                                |                   |
| 600                                | Other Objects      |                   |                   |                                |                   |
| <b>Total School Administration</b> |                    | <b>11,345,511</b> | <b>12,291,522</b> | <b>12,239,137</b>              | <b>12,102,734</b> |
| <b>Business Services</b>           |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 850,443           | 843,637           | 854,463                        | 800,836           |
| 200                                | Benefits           | 369,557           | 447,385           | 481,415                        | 472,107           |
| 300                                | Purchased Services | 47,583            | 28,000            | 37,060                         | 33,000            |
| 400                                | Supplies           | 24,960            | 46,000            | 20,569                         | 31,000            |
| 500                                | Capital Outlay     | 8,776             | 15,000            | 35,130                         | 15,000            |
| 600                                | Other Objects      | 1,009             | 1,000             | 1,228                          | 1,000             |
| <b>Total Business Services</b>     |                    | <b>1,302,329</b>  | <b>1,381,022</b>  | <b>1,429,866</b>               | <b>1,352,943</b>  |



|  |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|--|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Warehouse/Purchasing Services</b>     |                    |                   |                   |                                |                   |
| 100                                      | Salaries           | 512,387           | 518,011           | 499,025                        | 457,756           |
| 200                                      | Benefits           | 305,846           | 369,174           | 384,965                        | 392,429           |
| 300                                      | Purchased Services | 795               | 500               | 751                            | 29,306            |
| 400                                      | Supplies           | 2,408             | 5,500             | 2,150                          | 5,500             |
| 500                                      | Capital Outlay     | 853               |                   |                                |                   |
| 600                                      | Other Objects      | 60                | 500               | -                              | 500               |
| <b>Total Warehouse/Purch Services</b>    |                    | <b>822,348</b>    | <b>893,685</b>    | <b>886,891</b>                 | <b>885,491</b>    |
| <b>Board of Education Services</b>       |                    |                   |                   |                                |                   |
| 100                                      | Salaries           | -                 |                   |                                |                   |
| 200                                      | Benefits           | -                 |                   |                                |                   |
| 300                                      | Purchased Services | 474,794           | 623,750           | 470,877                        | 598,750           |
| 400                                      | Supplies           | 19,336            | 16,250            | 18,948                         | 16,250            |
| 500                                      | Capital Outlay     |                   |                   |                                |                   |
| 600                                      | Other Objects      | 21,500            | 28,000            | 24,243                         | 28,000            |
| <b>Total Board of Education Services</b> |                    | <b>515,630</b>    | <b>668,000</b>    | <b>514,068</b>                 | <b>643,000</b>    |
| <b>Employee Relations</b>                |                    |                   |                   |                                |                   |
| 100                                      | Salaries           | 146,952           | 147,838           | 152,898                        | 149,619           |
| 200                                      | Benefits           | 66,058            | 80,572            | 80,833                         | 82,190            |
| 300                                      | Purchased Services | 206,096           | 194,000           | 195,857                        | 196,600           |
| 400                                      | Supplies           | 2,497             | 20,500            | 34,192                         | 6,000             |
| 500                                      | Capital Outlay     | -                 |                   |                                |                   |
| 600                                      | Other Objects      |                   |                   |                                |                   |
| <b>Total Employee Relations</b>          |                    | <b>421,603</b>    | <b>442,910</b>    | <b>463,781</b>                 | <b>434,409</b>    |
| <b>Building Services</b>                 |                    |                   |                   |                                |                   |
| 100                                      | Salaries           | 5,950,409         | 6,066,452         | 6,132,615                      | 5,760,345         |
| 200                                      | Benefits           | 3,246,186         | 3,904,573         | 4,038,765                      | 4,079,785         |
| 300                                      | Purchased Services | 1,230,162         | 1,440,080         | 1,162,224                      | 1,493,914         |
| 400                                      | Supplies           | 4,393,491         | 5,133,926         | 4,039,725                      | 5,124,148         |
| 500                                      | Capital Outlay     | 197,632           | 63,050            | 11,845                         | 339,865           |
| 600                                      | Other Objects      | 3,205             | 237,850           | 236,652                        | 2,300             |
| <b>Total Building Services</b>           |                    | <b>15,021,085</b> | <b>16,845,931</b> | <b>15,621,826</b>              | <b>16,800,357</b> |



|                                    |                    | Actual<br>2018-19 | Budget<br>2019-20 | Estimated<br>Actual<br>2019-20 | Budget<br>2020-21 |
|------------------------------------|--------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Grounds Services</b>            |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 326,842           | 323,428           | 396,118                        | 366,327           |
| 200                                | Benefits           | 170,026           | 203,696           | 221,298                        | 226,651           |
| 300                                | Purchased Services | 67,428            | 71,100            | 92,289                         | 77,100            |
| 400                                | Supplies           | 83,190            | 116,650           | 118,084                        | 105,000           |
| 500                                | Capital Outlay     | 45,700            | -                 | 8,177                          |                   |
| 600                                | Other Objects      | 761               | 800               | 3,200                          | 2,800             |
| <b>Total Grounds Services</b>      |                    | <b>693,947</b>    | <b>715,674</b>    | <b>839,166</b>                 | <b>777,878</b>    |
| <b>Equipment Services</b>          |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 56,961            | 57,581            | 59,568                         | 55,467            |
| 200                                | Benefits           | 34,490            | 41,658            | 43,359                         | 43,826            |
| 300                                | Purchased Services | 9,596             | 500               | 13,190                         | 50,000            |
| 400                                | Supplies           | 11,631            | 42,680            | 81,877                         | 12,000            |
| 500                                | Capital Outlay     | -                 | 6,550             | -                              |                   |
| 600                                | Other Objects      | -                 |                   |                                |                   |
| <b>Total Equipment Services</b>    |                    | <b>112,678</b>    | <b>148,969</b>    | <b>197,995</b>                 | <b>161,293</b>    |
| <b>Security Services</b>           |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 174,334           | 450,802           | 202,906                        | 177,359           |
| 200                                | Benefits           | 59,126            | 343,798           | 71,545                         | 67,087            |
| 300                                | Purchased Services | 51,789            | 415,000           | 484,330                        | 415,000           |
| 400                                | Supplies           | -                 | 3,200             | 1,482                          | 1,000             |
| 500                                | Capital Outlay     |                   |                   |                                |                   |
| 600                                | Other Objects      |                   |                   |                                |                   |
| <b>Total Security Services</b>     |                    | <b>285,249</b>    | <b>1,212,800</b>  | <b>760,262</b>                 | <b>660,446</b>    |
| <b>School Transportation</b>       |                    |                   |                   |                                |                   |
| 100                                | Salaries           | 3,801,597         | 3,746,319         | 3,586,849                      | 3,301,228         |
| 200                                | Benefits           | 2,504,950         | 3,038,800         | 3,075,826                      | 3,187,133         |
| 300                                | Purchased Services | 288,623           | 287,500           | 228,544                        | 237,500           |
| 400                                | Supplies           | 691,927           | 884,100           | 634,500                        | 884,100           |
| 500                                | Capital Outlay     | 2,040,187         | 1,190,000         | 638,637                        | 2,065,855         |
| 600                                | Other Objects      | 5,050             | 1,000             | 5,203                          | 1,000             |
| <b>Total School Transportation</b> |                    | <b>9,332,333</b>  | <b>9,147,719</b>  | <b>8,169,558</b>               | <b>9,676,816</b>  |





|  |                    | <b>Actual<br/>2018-19</b> | <b>Budget<br/>2019-20</b> | <b>Estimated<br/>Actual<br/>2019-20</b> | <b>Budget<br/>2020-21</b> |
|--|--------------------|---------------------------|---------------------------|---|---------------------------|
| <b>Activity Transportation</b>             |                    |                           |                           |   |                           |
| 100  | Salaries           | 153,929                   | 309,279                   | 12,401                                  | 204,688                   |
| 200  | Benefits           | 108,806                   | 237,195                   | 28,485                                  | 311,946                   |
| 300  | Purchased Services | 36,290                    | 53,000                    | 29,922                                  | 53,000                    |
| 400  | Supplies           | 48,493                    | 70,000                    | 43,872                                  | 70,000                    |
| 500  | Capital Outlay     |                           |                           |   |                           |
| 600  | Other Objects      |                           |                           |   |                           |
| <b>Total Activity Transportation</b>       |                    | <b>347,518</b>            | <b>669,474</b>            | <b>114,681</b>                          | <b>639,634</b>            |
|  |                    |                           |                           |   |                           |
| <b>Staff Transportation Services</b>       |                    |                           |                           |   |                           |
| 100  | Salaries           | 12,742                    | 16,000                    | 20,948                                  | 16,000                    |
| 200  | Benefits           | 59,030                    | -                         | 6,979                                   |                           |
| 300  | Purchased Services | 92,519                    | 110,000                   | 77,715                                  | 110,000                   |
| 400  | Supplies           | 57,059                    | 25,000                    | 18,944                                  | 25,000                    |
| 500  | Capital Outlay     | 268,080                   | -                         | 5,850                                   | 250,000                   |
| 600  | Other Objects      |                           |                           |   |                           |
| <b>Total Staff Transportation Services</b> |                    | <b>489,430</b>            | <b>151,000</b>            | <b>130,436</b>                          | <b>401,000</b>            |
|  |                    |                           |                           |   |                           |
| <b>Human Resource Services</b>             |                    |                           |                           |   |                           |
| 100  | Salaries           | 856,195                   | 948,560                   | 1,058,455                               | 1,009,066                 |
| 200  | Benefits           | 423,022                   | 542,058                   | 584,101                                 | 574,854                   |
| 300  | Purchased Services | 5,790                     | 13,500                    | 5,245                                   | 7,527                     |
| 400  | Supplies           | 27,947                    | 22,127                    | 23,088                                  | 24,800                    |
| 500  | Capital Outlay     | 6,677                     | 1,500                     | 1,764                                   | 1,500                     |
| 600  | Other Objects      | 1,706                     | 2,500                     | 1,461                                   | 1,700                     |
| <b>Total Human Resource Services</b>       |                    | <b>1,321,337</b>          | <b>1,530,245</b>          | <b>1,674,115</b>                        | <b>1,619,447</b>          |
|  |                    |                           |                           |   |                           |
| <b>Information Technology</b>              |                    |                           |                           |   |                           |
| 100  | Salaries           | 1,512,853                 | 1,472,573                 | 1,613,114                               | 1,543,934                 |
| 200  | Benefits           | 694,313                   | 829,713                   | 915,139                                 | 910,201                   |
| 300  | Purchased Services | 149,225                   | 34,104                    | 42,485                                  | 17,000                    |
| 400  | Supplies           | 377,927                   | 385,719                   | 307,874                                 | 511,403                   |
| 500  | Capital Outlay     | -                         | 3,000                     | 36,496                                  | 15,000                    |
| 600  | Other Objects      | -                         | 650                       | 219                                     |                           |
| <b>Total Information Technology</b>        |                    | <b>2,734,318</b>          | <b>2,725,759</b>          | <b>2,915,327</b>                        | <b>2,997,538</b>          |
|  |                    |                           |                           |   |                           |
| <b>Total General Support Services</b>      |                    | <b>45,213,684</b>         | <b>49,389,595</b>         | <b>46,518,978</b>                       | <b>49,725,492</b>         |



|  |                                   | <b>Actual<br/>2018-19</b> | <b>Budget<br/>2019-20</b> | <b>Estimated<br/>Actual<br/>2019-20</b> | <b>Budget<br/>2020-21</b> |
|--|-----------------------------------|---------------------------|---------------------------|---|---------------------------|
| <b>Fund Transfers and Reserves</b>       |                                   |                           |                           |   |                           |
| 700                                      | Board Contingency & Fund Transfer | 13,057,179                | 6,556,591                 | 6,556,591                               | 11,215,291                |
| 700                                      | Budget Reserves                   |                           | 11,325,000                | -                                       | 11,325,000                |
| <b>Total Fund Transfers and Reserves</b> |                                   | 13,057,179                | 17,881,591                | 6,556,591                               | 22,540,291                |
|  |                                   |                           |                           |   |                           |
| <b>Grand Total</b>                       |                                   | 193,971,013               | 218,105,027               | 193,674,361                             | 225,843,210               |