

PLATTE COUNTY SCHOOL DISTRICT #2

Guernsey, Wyoming

Final

FY 2018 BUDGET

Activity Fund
Deferred Maintenance
General Fund
Lunch Fund
Other Funds
Special Revenue Fund

July 19, 2017

Platte County School District No. 2

2017-2018 Budget Message

General Fund

Due to multiple factors the estimated revenue and expenditure for FY18 is increased by 3.9%. Changes in the funding model have included the addition of Instructional Facilitator and Bridges Summer School/After School Programs in the General Fund block grant and removed the funding from the Special Revenue grants, increasing General Fund revenue by \$84,518. Because of unanticipated additional tax revenue at the end of FY16, revenue from the School Foundation Program was decreased by \$119,052 for FY17. Appropriate costs for FY17 were prepaid at the end of FY16. The anticipated decrease in the base funding model for FY18 due to decreases by the State Legislature nets (\$36,430). The School Foundation amount is also increased for FY18 by the amount that was decreased in FY17 for the prior year excess taxes. Average enrollment has increased by approximately 2% this school year increasing funding. Major changes to expenditures will be the inclusion of FY17 expenses that were prepaid in FY16, additional Instructional Facilitator and Summer School wages and benefits, and a decrease in wages and benefits for one teacher on leave of absence. The District will make changes to the budget as funding is expected to decrease in future years and continue to do what is best for our students.

Special Revenue

Instructional Facilitator and Bridges Summer School/After School Program grants have been included in the General Fund block grant and removed from the Special Revenue grants, decreasing Special Revenue by (\$84,518). Other grants included in Special Revenue are expected to continue to be funded and expended similar to FY17.

Major Maintenance

Anticipated Major Maintenance funding is expected to be \$260,703. Projects anticipated include security upgrades, elementary school hallway carpeting, classroom reconfiguration and playground upgrades.

Other Funds

Community Education receives BOCES ½ mill funding which is anticipated to increase slightly. This funding assists with the costs involved in dual and concurrent education in partnership with EWC and other instruction outside of traditional education costs. Expenditures are anticipated to be similar to FY17. The recreational 1 mill levy is passed through the District to Tri-City Parks and Recreation.

Food Service

Revenue in the Food Service (Enterprise) Fund consists of Federal USDA Funds, pupil and adult sales, and General Fund contributions. Anticipated revenue is \$165,700. This includes a General Fund transfer of \$55,000. Meal counts have increased over FY16 and meal prices are not being increased.

Pupil Activity

Pupil Activity (Agency) Funds consist of student activity funds raised and expended by student groups. Estimated revenue for FY18 is \$55,000.

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-GENERAL FUND 2017/2018

REVENUES AND OTHER SOURCES	Actual FY15/16	Amended Budget FY16/17	Budget FY17/18	Change	
Cash Carry Over	\$ 1,327,782	\$ 1,385,566	\$ 1,537,200	\$ 151,634	10.94%
81000 Local District Sources	\$ 979,768	\$ 1,129,918	\$ 1,192,787	\$ 62,869	5.56%
82000 County Sources	\$ 347,919	\$ 338,040	\$ 355,886	\$ 17,846	5.28%
83000 State Sources	\$ 4,020,142	\$ 3,737,836	\$ 3,762,819	\$ 24,983	0.67%
Total Revenues and Other Sources	\$ 6,675,612	\$ 6,591,360	\$ 6,848,692	\$ 257,332	3.90%
EXPENDITURES AND OTHER USES					
1000 Instruction	\$ 2,887,634	\$ 3,480,886	\$ 3,499,911	\$ 19,025	0.55%
2000 Instructional Support	\$ 623,086	\$ 613,482	\$ 666,246	\$ 52,764	8.60%
3000 General Support	\$ 1,634,326	\$ 1,695,873	\$ 1,866,416	\$ 170,543	10.06%
6200 Fund Transfers	\$ 145,000	\$ 50,000	\$ 65,000	\$ 15,000	30.00%
7100 Reserve-Old Fund Balance	\$ 751,119	\$ 751,119	\$ 751,119	\$ -	0.00%
Total Expenditures and Other Uses	\$ 6,041,165	\$ 6,591,360	\$ 6,848,692	\$ 257,332	3.90%

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-SPECIAL REVENUE FUND 2017/2018

REVENUES AND OTHER SOURCES	Actual FY15/16	Budget FY16/17	Budget FY17/18	Change	
Cash Carry Over					
83000 State Sources	\$ 92,489	\$ 110,697	\$ 18,754	\$ (91,943)	-83.06%
84000 Federal Sources	\$ 375,709	\$ 533,884	\$ 672,753	\$ 138,869	26.01%
Total Revenues and Other Sources	\$ 468,198	\$ 644,581	\$ 691,507	\$ 46,926	7.28%
EXPENDITURES AND OTHER USES					
1000 Instruction	\$ 387,529	\$ 498,887	\$ 549,384	\$ (50,497)	-10.12%
2000 Instructional Support	\$ 90,902	\$ 144,049	\$ 130,819	\$ 13,230	9.18%
3000 General Support					
4000 Community Support	\$ 229	\$ 1,645	\$ 550	\$ 1,095	66.57%
Total Expenditures and Other Uses	\$ 478,660	\$ 644,581	\$ 680,753	\$ (36,172)	-5.61%

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-MAJOR MAINTENANCE FUND 2017/2018

REVENUES AND OTHER SOURCES	Actual FY15/16	Budget FY16/17	Budget FY17/18	Change	
Cash Carry Over	\$ 359,614	\$ 553,263	\$ 479,529	(73,734)	-13.33%
81000 Local District Sources	\$ 820	\$ 1,000	\$ 1,100	100	10.00%
82000 County Sources					
83000 State Sources	\$ 338,194	\$ 246,864	\$ 260,703	13,839	5.61%
84000 Federal Sources					
85000 Other Sources	\$ 70,000				
Total Revenues and Other Sources	\$ 768,628	\$ 801,127	\$ 741,332	(59,795)	-7.46%
EXPENDITURES AND OTHER USES					
3000 General Support	\$ 215,365	\$ 801,127	\$ 741,332	(59,795)	-7.46%
Total Expenditures and Other Uses	\$ 215,365	\$ 801,127	\$ 741,332	(59,795)	-7.46%

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-OTHER FUNDS 2017/2018

REVENUES AND OTHER SOURCES	Actual FY15/16	Amended Budget FY16/17	Budget FY17/18	Change	
Cash Carry Over	\$	\$ 10,624	\$ 13,107	2,483	23.37%
81000 Local District Sources	\$ 101,286	\$ 98,948	\$ 99,828	880	0.89%
82000 County Sources					
83000 State Sources					
Total Revenues and Other Sources	\$ 101,286	\$ 83,948	\$ 112,935	28,987	34.53%
EXPENDITURES AND OTHER USES					
1000 Instruction	\$ 57,001	\$ 50,707	\$ 59,588	8,881	17.51%
2000 Instructional Support					
4000 Community Support					
6000 Fund Transfers	\$ 41,586	\$ 43,865	\$ 53,347	9,482	21.62%
Total Expenditures and Other Uses	\$ 98,587	\$ 94,572	\$ 112,935	18,363	19.42%

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-ENTERPRISE (FOOD SERVICE) FUND 2017/2018

		Actual FY15/16		Amended Budget FY16/17		Budget FY17/18		Change	
REVENUES AND OTHER SOURCES									
Cash Carry Over	\$	7,182	\$	16,215	\$	27,100	\$	10,885	67.13%
81000 Local District Sources	\$	100,043	\$	125,625	\$	103,700	\$	(21,925)	-17.45%
82000 County Sources									
83000 State Sources									
84000 Federal Sources	\$	61,660	\$	60,500	\$	62,000	\$	1,500	2.48%
Total Revenues and Other Sources	\$	168,885	\$	202,340	\$	192,800	\$	(9,540)	-4.71%
EXPENDITURES AND OTHER USES									
4000 Non-Instructional Services	\$	152,670	\$	166,340	\$	192,800	\$	26,460	15.91%
Total Expenditures and Other Uses	\$	152,670	\$	166,340	\$	192,800	\$	26,460	15.91%

PLATTE COUNTY SCHOOL DISTRICT #2

ANNUAL BUDGET SUMMARY-AGENCY (STUDENT ACTIVITY) FUNDS 2017/2018

		Actual FY15/16		Budget FY16/17		Budget FY17/18		Change	
REVENUES AND OTHER SOURCES									
Cash Carry Over	\$	65,228	\$	80,849	\$	88,539	\$	7,690	9.51%
81000 Local District Sources	\$	51,922	\$	55,000	\$	55,000	\$	-	0.00%
Total Revenues and Other Sources	\$	117,150	\$	135,849	\$	143,539	\$	7,690	5.66%
EXPENDITURES AND OTHER USES									
1000 Instruction	\$	36,301	\$	130,000	\$	123,539	\$	(6,461)	-4.97%
2000 Instructional Support									
3000 General Support			\$	5,849	\$	20,000	\$	14,151	241.94%
4000 Community Support									
6000 Fund Transfers									
Total Expenditures and Other Uses	\$	36,301	\$	135,849	\$	143,539	\$	7,690	5.66%

PLATTE COUNTY SCHOOL DISTRICT #2
STATEMENT OF AUTHORIZED MILL LEVIES

School District Levies:	LEVY FY15/16	LEVY FY16/17	LEVY FY17/18
Required Local Effort-Unified Districts (25 mills) (W.S. 21-13-102(a))	25	25	25
BOCES 1/2 Mill (max) Levy - Education (W.S. 21-20-109(a))	0.5	0.5	0.5
Recreational Levy (W.S. 18-9-201)	1	1	1
Required County Wide Effort-United Districts (6 mills) (W.S. 21-13-201A(a))	1.0644	1.1674	1.1616
TOTAL SCHOOL DISTRICT LEVIES	27.5644	27.6674	27.6616
 REVENUES & COLLECTIONS			
Total District Assessed Valuation	\$ 28,240,288	\$ 38,865,348	\$ 41,260,116
Total Authorized School Levies	27.5644	27.6674	27.6616
TOTAL SCHOOL REVENUES	\$ 937,684	\$ 1,266,271	\$ 1,269,689

WHEREAS, on the 8th day of May, the budget officer filed with the Board of Trustees of Platte County School District No. 2 a tentative budget and budget message for the fiscal year ending June 30, 2018; and

WHEREAS, a summary of such budget was entered into the Board minutes, and notice of a public hearing on such budget together with said summary was published in the Guernsey Gazette, a newspaper having general circulation in the county in which the district is located, on the 11th day of July, 2017, or notice was posted in three conspicuous places in the district:

WHEREAS, a public hearing was held concerning such budget on the third Wednesday in July at 6:30 p.m., at which time all interested parties were given an opportunity to be heard.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of Platte County School District No. 2 that such budget, as revised, if applicable, is hereby adopted and, subject to future amendment, is in effect for the fiscal year ending June 30, 2018.

BE IT FURTHER RESOLVED that the following appropriations are made as of and for the fiscal year ending June 30, 2018, and that those respective expenditures applicable to department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2018.

GENERAL FUND	\$1,269,689
Other Funds (1 MILL-PARKS & REC, 1/2 MILL-BOCES)	\$ 61,890

	APPROPRIATIONS
GENERAL FUND	\$ 6,848,692
SPECIAL REVENUE FUND(S)	\$ 680,753
OTHER FUNDS	\$ 112,935
DEFERRED/CAPITAL MAINTENANCE	\$ 741,332
FOOD SERVICE FUND	\$ 169,650
PUPIL ACTIVITY FUND(S)	\$ 143,539
TOTAL APPROPRIATIONS	\$ 8,696,901

Dated this 19th day of JULY, 2017

/s/ Bryce Sellers Chairman
Chapela B Jones Vice Chairman
[Signature] Treasurer
[Signature] Clerk
Neil G. Wafar Board Member

	Purpose of Levy	Proposed Levy 2017/2018
School District Levies:		
1	Required Local Effort-Unified Districts (25 mills) (W.S. 21-13-102(a))	25
2	BOCES 1/2 mill (max) Levy (W.S. 21-20-109 (a))	0.5
3	Recreational Levy (W.S. 18-9-201)	1
4	Required County Wide Effort-United Districts (6 mill) (W.S. 21-13-201A(a))	6

Board of Trustees, Platte County School District No. 2