

NATRONA COUNTY SCHOOLS

# ANNUAL BUDGET

FISCAL YEAR 2023-2024



NATRONA COUNTY SCHOOLS

# ANNUAL BUDGET FISCAL YEAR 2023-24

Adopted July 17th, 2023

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Board Chair Signature



Natrona County School District No. 1

970 N. Glenn Rd.

Casper, WY 82601

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# INTRODUCTORY SECTION



# **RECOMMENDATION TO ADOPT THE FY24 ANNUAL BUDGET**

**TO: NCSD Board of Trustees**

**FROM: NCSD Board Budget Committee**

**DATE: July 17, 2023**

**We recommend that the Board of Trustees adopt the proposed Fiscal Year 2023-24 Budget.**

The development of the budget for Fiscal Year 2023-24 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 17, 2023 at 7:00 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 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 (BBC). The FY24 budget development process began in October 2022 and was accomplished in four phases:

- Phase I - Preparation (September 2022 - April 2023) – 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 2023 – April 2023) - During this phase Conceptual Budget Plan is developed, reviewed and revised by the BBC.
- Phase III – Implementation (April 2023 – June 2023) - During this phase the Conceptual Budget Plan is implemented resulting in a detailed budget for the next fiscal year.
- Phase IV – Adoption (June 2023 – July 2023) - During this phase the final draft of the fiscal budget is reviewed, revised and adopted.

The FY24 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

The development process was designed to consider the following major components:

- Revenue Projections for Fiscal Year 2023-24 including actions of Wyoming State Legislature
- Projected Student Enrollment for Fiscal Year 2023-24
- Staffing formulas and salary schedules for Fiscal Year 2023-24
- Compensation Recommendations – Compact Issues Committee
- School & Division Budget Allocations
- District Wide Operating and Program Budgets
- Board Budgets and Reserves
- Budgets for other funds

# BOARD OF TRUSTEES



**Trustee Catellier**  
**Chair**



**Trustee Walsh**  
**Vice-Chair**



**Trustee Myler**  
**Treasurer**



**Trustee Howie**  
**Clerk**



**Trustee Alvey**



**Trustee Christopherson**



**Trustee Hopkins**



**Trustee Schmidt**



**Trustee Stedillie**



# CENTRAL ADMINISTRATION

- Michael Jennings ..... Superintendent
- Angela Hensley..... Associate Superintendent
- Walt Wilcox ..... Associate Superintendent
- Steve Ellbogen ..... Executive Director
- Charlotte Gilbar ..... Executive Director
- Matt Flett.....Chief Financial Officer

# BUDGET CONTACT INFORMATION



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

Matt Flett – Chief Financial Officer  
NCSD Business Services  
 307-253-5211  
[matthew\\_flett@natronaschools.org](mailto:matthew_flett@natronaschools.org)





# Strategic Plan 2019-2024

*The Natrona County School District empowers every learner to grow, excel and be successful contributors to the local/global community.*

## ***STUDENT GROWTH AND HIGH ACADEMIC ACHIEVEMENT***

By 2024, all NCS D 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 NCS D 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, NCS D 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, NCS D 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 NCS D Climate Survey.

### ***Strategies:***

- Deploy and monitor the NCS D 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, NCS D 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 FY24
Bar Nunn Elementary	K-5	Lynn Leslie	253
Cottonwood Elementary	K-5	Nicole Slee	343
Crest Hill Elementary	K-5	Suzanne Moum	255
Evansville Elementary	K-5	Stacy Moore	272
Fort Caspar Academy	K-5	Nicole Rapp	378
Journey Elementary	K-5	Coebie Taylor-Logan	331
Lincoln Elementary	K-5	Phil Hubert	376
Manor Heights Elementary	K-5	Heather Rankin	299
Oregon Trail Elementary	K-5	Chris Delaney	271
Paradise Valley Elementary	K-5	Brett Thielbar	369
Park Elementary	K-5	Emily Catellier	355
Pineview Elementary	K-5	Chris Carruth-Britt	230
Red Creek Elementary	K-5	Tammy Creger	7
Sagewood Elementary	K-5	Anna Lavin	314
Southridge Elementary	K-5	Sonya Tuttle	306
Summit Elementary	K-5	Jenadene Gray	441
Verda James Elementary	K-5	Jodi Fraizer	448
Poison Spider	K-8	Tammy Creger	190
Woods Learning Center	K-8	Teacher-Led School	186
Midwest School	K-12	Matt Korkow	143
Casper Classical Academy	6-8	Marie Puryear	526
Centennial Middle School	6-8	Brian Doner	767
CY Middle School	6-8	Randall Bower	775
Dean Morgan Middle School	6-8	Clay Cates	616
Kelly Walsh High School	9-12	Mike Britt	2,027
Natrona County High School	9-12	Aaron Wilson	1,688
Roosevelt High School	9-12	Bryan Honken	225
Total Projected Enrollment			12,391



## Budget Message

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Superintendent Michael Jennings and budget staff of Natrona County School District #1 are pleased to present to the Board of Trustees, the Fiscal Year 2023-24 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 that is made up of all members of the Board of Trustees, the Superintendent's budget team, and stakeholder representatives.

The annual budget development process contains four major phases.

- Phase I - Preparation (September 2022 - April 2023) – During this phase the following action steps are completed:
  - Establish budget development priorities and timeline
  - Project 2023-24 student enrollment
  - Monitor Legislative action impacting district funding
  - Project district funding for 2023-24
  - 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 – Superintendent's Conceptual Budget (March 2023 – April 2023) – During this phase the following action steps are completed:
  - Develop the Superintendent's Conceptual Budget (SCB) with preliminary budget summaries for General Fund and other funds.
  - Review of the SCB by the Board Budget Committee
- Phase III – Implementation (April 2023– June 2023) - During this phase the following action steps are completed:
  - Develop Final Draft Budget for 2023-24
- Phase IV – Adoption (June 2023-August 2023) - During this phase the following action steps are completed:
  - Review of final draft budget
  - Hold public budget hearing
  - Adopt 2023-24 Budget



## Budget Development Priorities

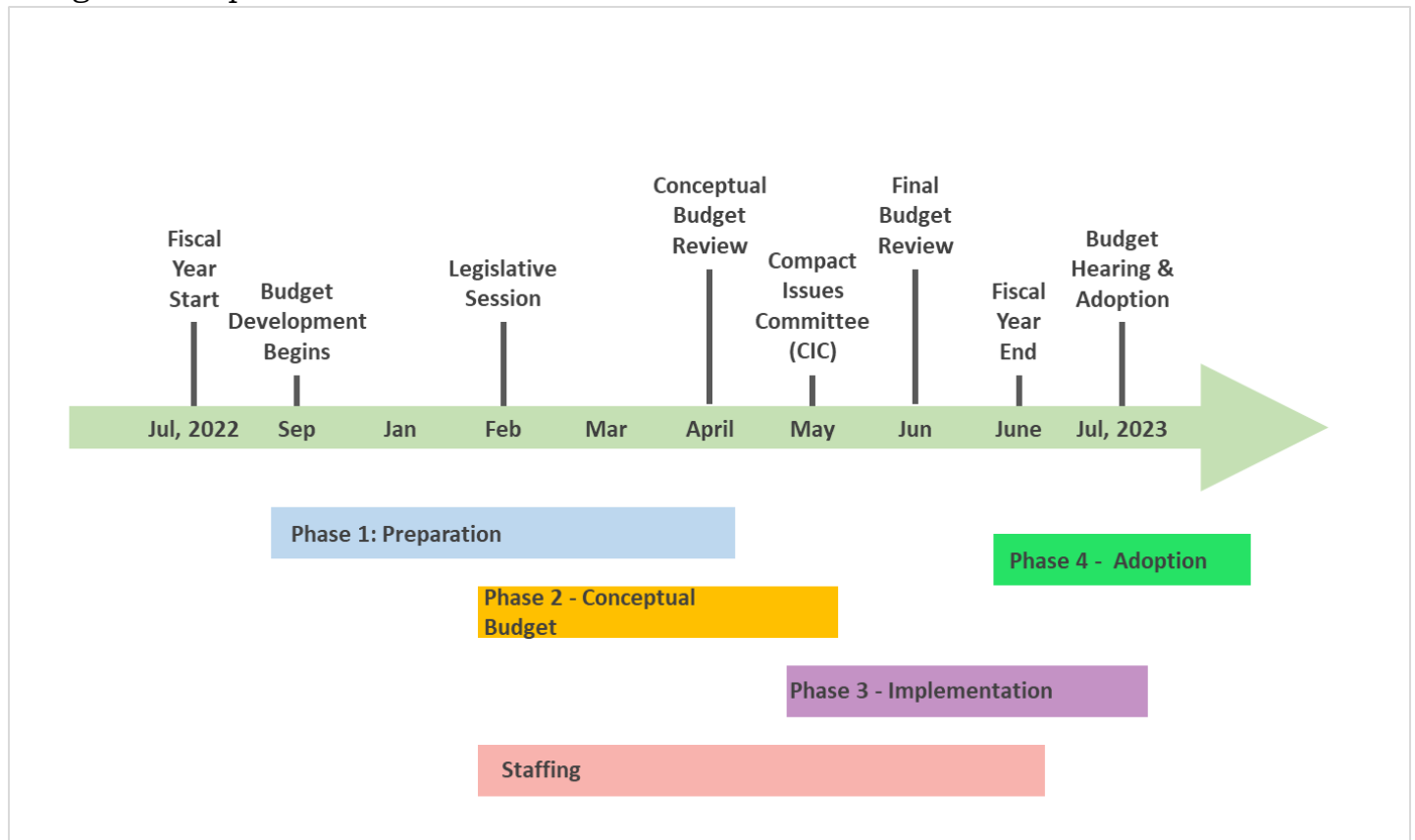
The Board Budget Committee has established the following budget development priorities:

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 24, 2022 ..... Budget Committee Meeting  
 January 23, 2023 ..... Budget Committee Meeting  
 February 27, 2023..... Budget Committee Meeting  
 April 27, 2023 ..... Review of Conceptual Budget Plan  
 June 29, 2023 ..... Review of Final Draft of the FY 2024 Budget  
 July 17, 2023 ..... Budget Hearing and Adoption

## Budget Development Timeline





## Significant Budget Changes and Remarks

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### External Cost Adjustment

The School Foundation Block Grant Model received an on-going External Cost Adjustment (ECA) for the first time since FY 2020. The district is thankful to the Legislature providing the much-needed on-going funding as the district and staff are experiencing near record high inflation. The ECA increase resulted in approximately \$5.1 million of new on-going revenue into FY 2024.

### Local Revenue Received in Advance

The Legislature passed a series of statutes changes from 2020 to 2022 detailing the collection of Mineral Ad Valorem Taxes. The taxation system changed from collecting taxes in arrears to monthly where revenues are collected approximately 90 days following production. Additionally, statute allows mineral producers the option to pre-pay its mineral ad valorem tax liability.

NCSD estimates it collected approximately \$14 million ad valorem tax payments in advance during FY23. Because the district received these tax payments in advance, the Wyoming Department of Education will reduce Entitlement Payments to the district by approximately \$14 million in FY24. This is the mechanism in the School Foundation Block Grant Model as it views the district has received these funds in advance.

The funds received in advance will not be included in the Cash Reserves Calculation per W.S. 21-13-313(e) and will be classified as Restricted Fund Balance on the FY23 audited financial statements. The district fully expects these financial transactions to be net going into FY25. However, mineral ad valorem tax payments to the school district have become more unpredictable. A safeguard built into the Foundation Block Grant Model is even if tax collections drop rapidly and dramatically, the district will receive more Entitlement money from the state to be made whole to ensure the district receives its full Guarantee.

### Federal Grants Expiration Timeline

In response to the COVID-19 pandemic, the district received approximately \$62 million in stimulus grants since March 2020 and are slated to end in the next 15 months. The district will need to remain diligent to ensure on-going expenditures are not being created by these one-time grants.

### Enrollment Decrease & Staffing Decrease

NCSD's student enrollment for 2022-23 continues to decrease largely due to declining birth rate in Natrona County. The district continues to monitor class sizes and student teacher ratios throughout the district. Staffing ratios will continue to be formula based and adjusted as enrollment decreases. Staffing will continue to be reduced as ESSER III comes to the end of the grant period in September 2024.

### Employee Compensation

This budget includes the Compact Issues Committee's recommendation to fund education and experience credit, provide salary and wage increases, and assistance with employee's retirement saving, all based on a competitive compensation market analysis. The recommendation reflects an annual average increase of 5.49%.

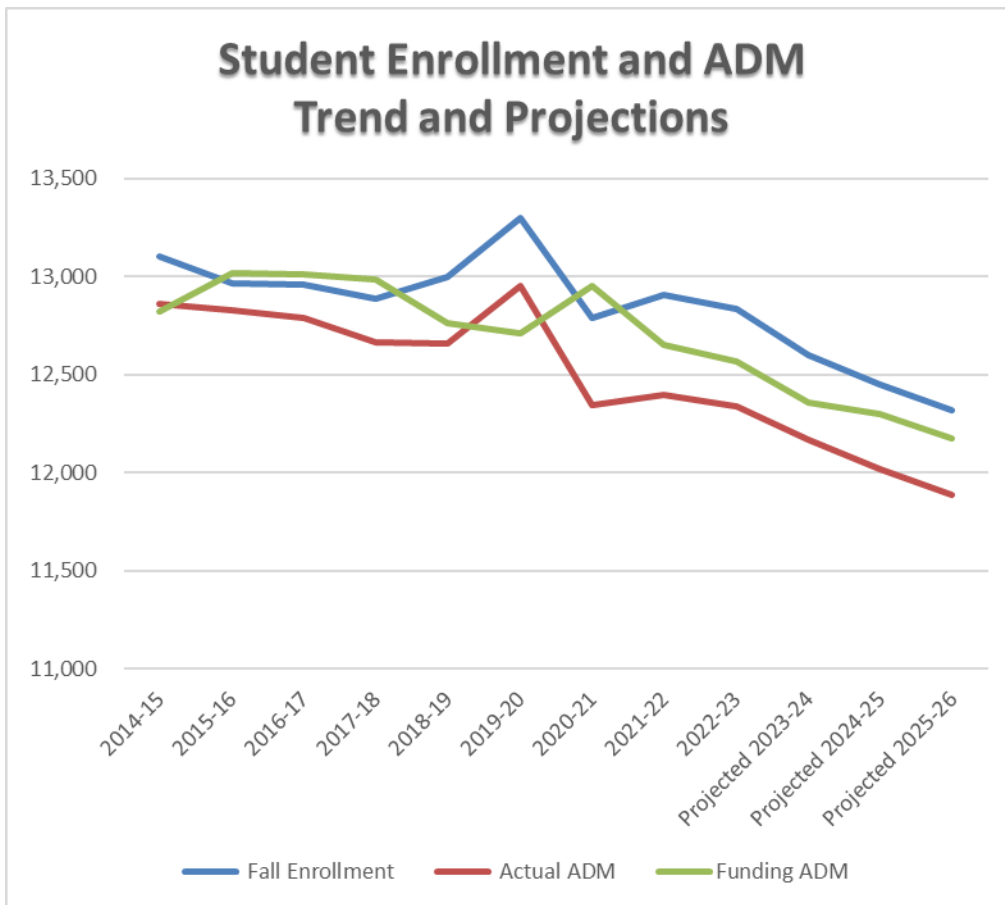


## Student Enrollment & Average Daily Membership

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

Increased ADM results in increased funding. Conversely, a decline in ADM results in decreased state funding. Fall enrollment illustrates the start of the school year trend over the past decade. Funding ADM is the larger of the actual prior year ADM or the average of the three prior year’s ADM. We anticipate a loss in funding due to decreasing enrollment in the years to come.

The chart illustrates the relationship between enrollment and ADM:



# BUDGET SECTION





# Budget Appropriation and Levy Resolution for 2023-2024

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 July 8, 2023; and

Whereas, a public hearing was held concerning such budget on July 17, 2023, at 7:00 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 in June 30, 2024.

BE IT FURTHER RESOLVED that the following appropriations are made, as of and for the fiscal year ending June 30, 2024, 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	\$	245,957,794
Special Revenue Fund		74,331,049
Capital Projects Fund		58,641,580
Food Service Fund		8,612,229
Custodial Fund		7,061,139
<b>Total Appropriations</b>	<b>\$</b>	<b>349,603,791</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 are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2024.

**Amounts to be raised for the District:**

General Fund	\$36,211,169	31.0 Mills
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BE IT FURTHER RESOLVED that the District will levy 12 additional mills for the Wyoming School Foundation Fund, 0.5 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	\$	14,017,227	12.0 Mills
Natrona County BOCES	\$	584,051	0.5 Mill
Natrona County Recreation Joint Powers Board	\$	1,168,102	1.0 Mill





## FY24 Budget Summary - All Funds

Description	General Fund	Special Revenue Funds	Capital Projects Fund	Food Service Fund	Custodial Funds	Total All Funds
<b>Beginning Fund Balance</b>	\$ 52,141,473	\$ 9,394,062	\$ 45,428,556	\$ 2,532,229	\$ 2,295,139	\$ 111,791,459
<b>Revenues</b>						
Revenues - Local Sources	60,099,341	2,200,000	1,500,000	1,705,000	1,500,000	67,004,341
Revenues - County Sources	14,973,025	-	-	-	-	14,973,025
Revenues - State Sources	118,743,955	11,430,000	1,713,024	-	3,266,000	135,152,979
Revenues - Federal Sources	-	51,306,987	-	3,375,000	-	54,681,987
Transfers from Other Funds	-	-	10,000,000	1,000,000	-	11,000,000
<b>Total Revenues</b>	<b>193,816,321</b>	<b>64,936,987</b>	<b>13,213,024</b>	<b>6,080,000</b>	<b>4,766,000</b>	<b>282,812,332</b>
<b>Total Funds Available</b>	<b>245,957,794</b>	<b>74,331,049</b>	<b>58,641,580</b>	<b>8,612,229</b>	<b>7,061,139</b>	<b>394,603,791</b>
<b>Appropriations</b>						
Instructional Services	134,583,775	39,373,232	-	-	-	173,957,007
Instructional Support Services	20,839,758	6,241,502	-	-	-	27,081,260
General Support Services	58,045,969	6,369,001	-	-	-	64,414,970
Major Maintenance Services	-	20,847,314	-	-	-	20,847,314
Capital Constructions Services	-	1,500,000	7,616,625	-	-	9,116,625
Food Operation Services	-	-	-	6,995,100	-	6,995,100
Extra-Curricular Activities	-	-	-	-	7,061,139	7,061,139
Transfer to Other Funds	11,000,000	-	-	-	-	11,000,000
Board Priority - Contingency	8,163,292	-	-	-	-	8,163,292
Budget Reserve	13,325,000	-	-	1,617,129	-	14,942,129
Special Capital Reserve	-	-	51,024,955	-	-	51,024,955
<b>Total Appropriations</b>	<b>\$ 245,957,794</b>	<b>\$ 74,331,049</b>	<b>\$ 58,641,580</b>	<b>\$ 8,612,229</b>	<b>\$ 7,061,139</b>	<b>\$ 394,603,791</b>

# GENERAL FUND



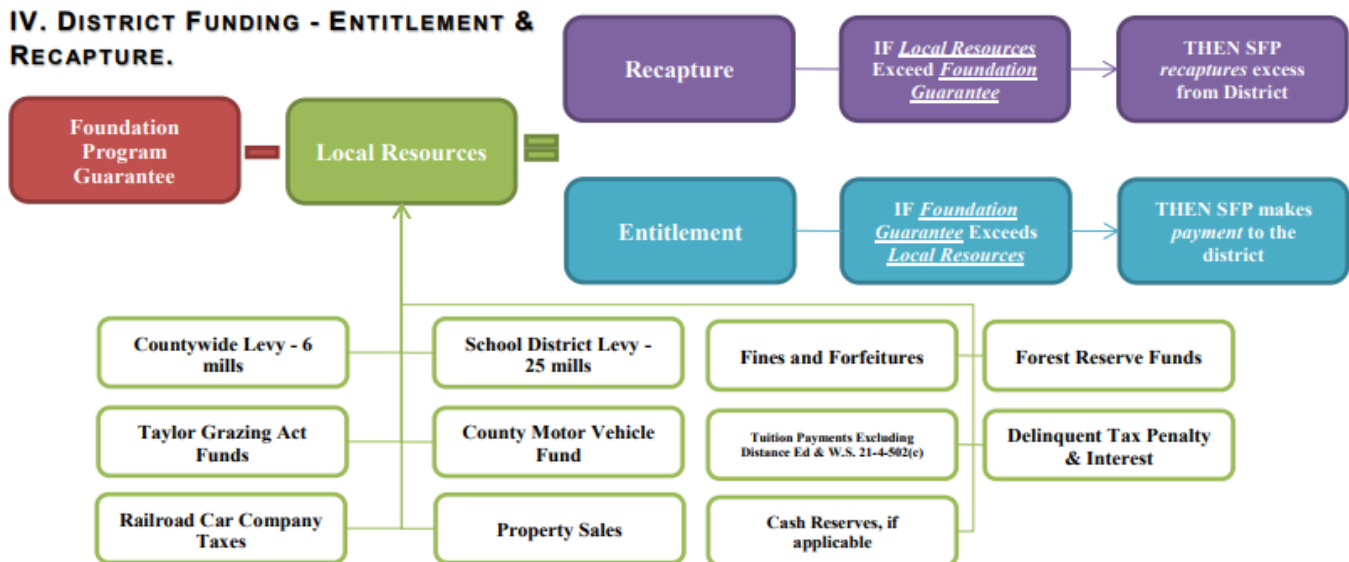
The general fund is the main operating fund of the District. It contains all of the financial resources of the District, except those required to be accounted for in another fund. The general fund budget must balance anticipated revenues with appropriations.

## 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 is 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 a 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 Wyoming Legislative Service Office:



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 required 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 is 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.

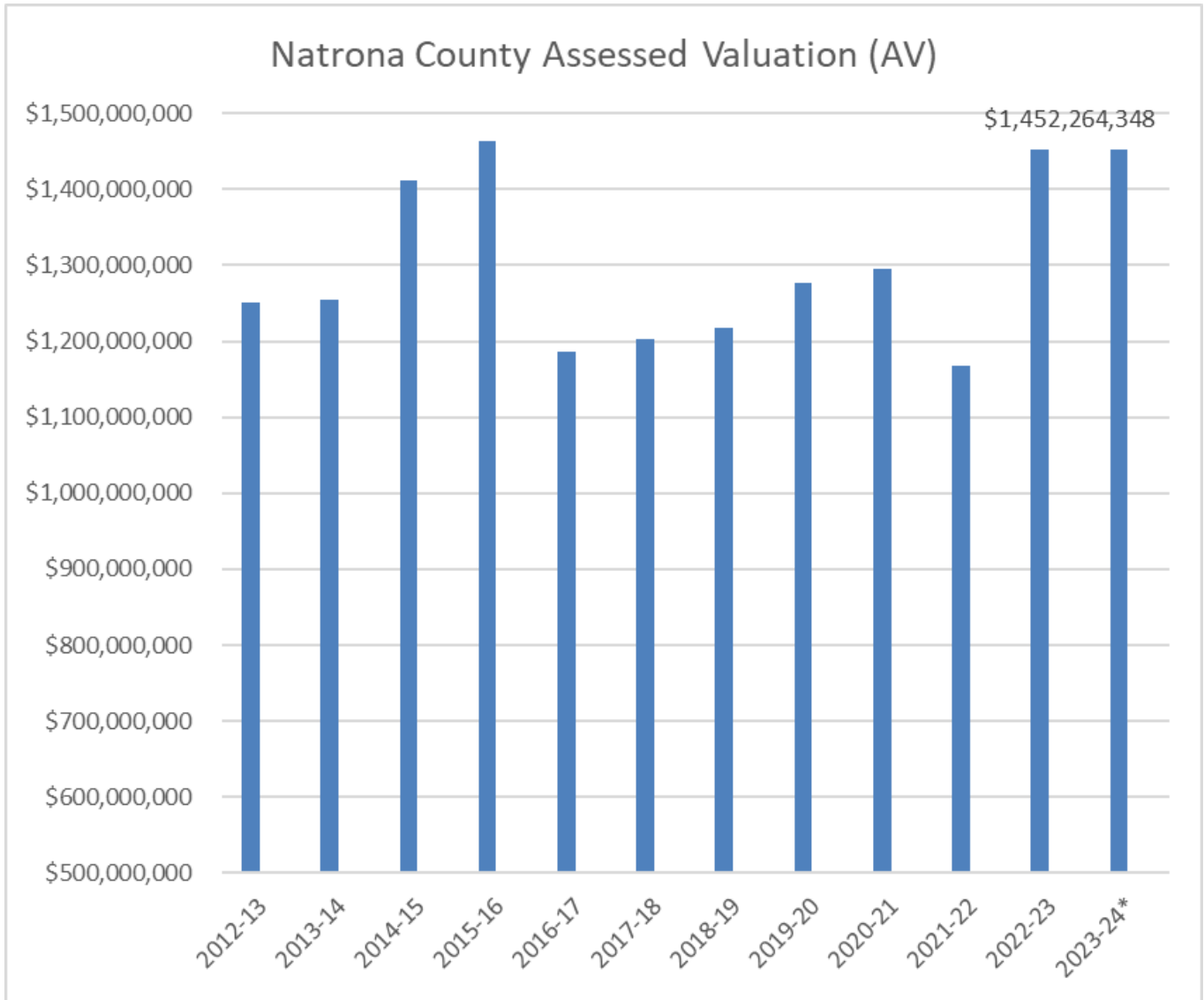
NCSD also receives the following types of local revenue not counted as local resources for purposes of the funding model entitlement calculation:

- 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

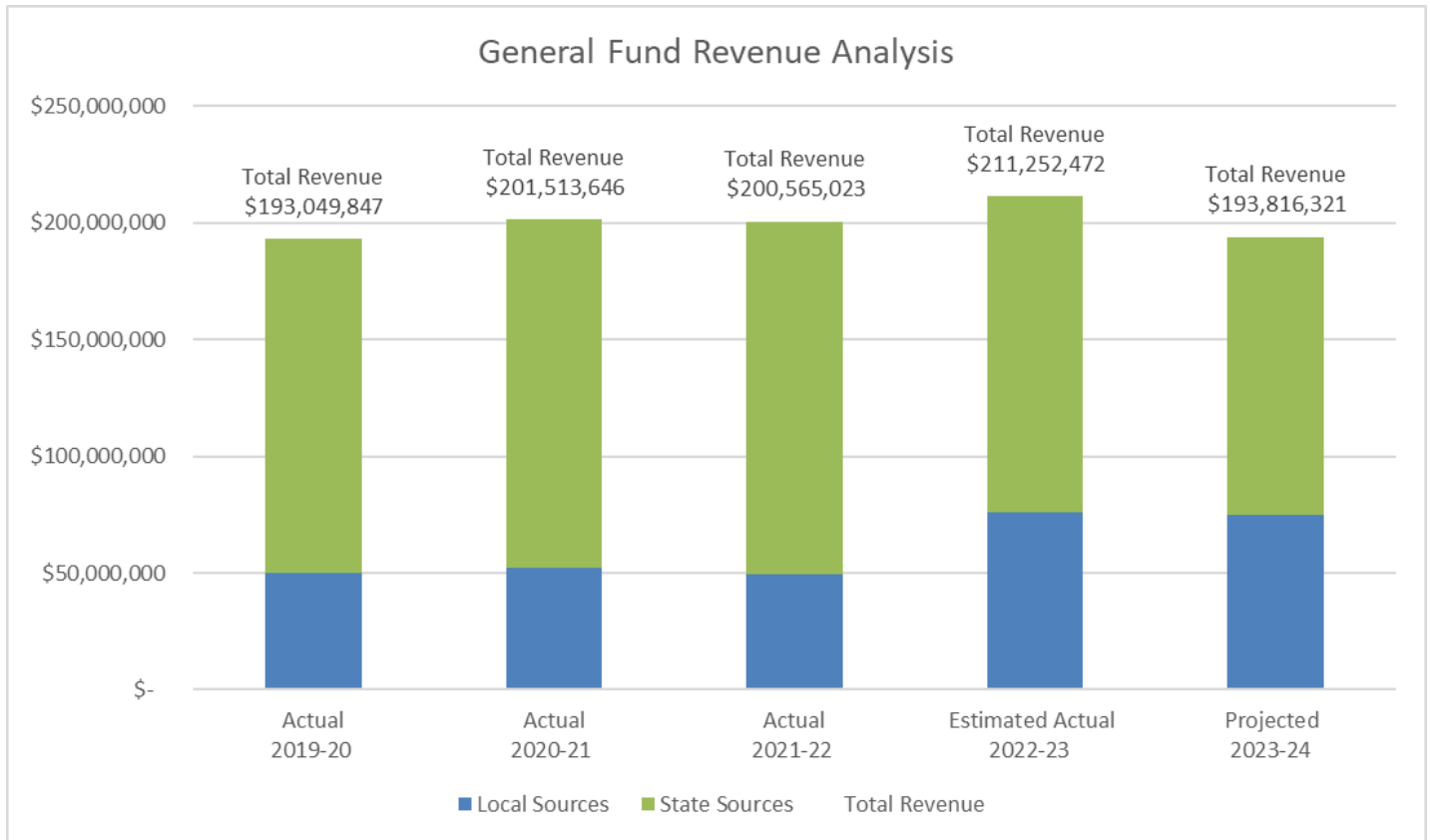
Property tax estimates are based on the assessed valuation for property in Natrona County. Below is an analysis of assessed valuation:



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



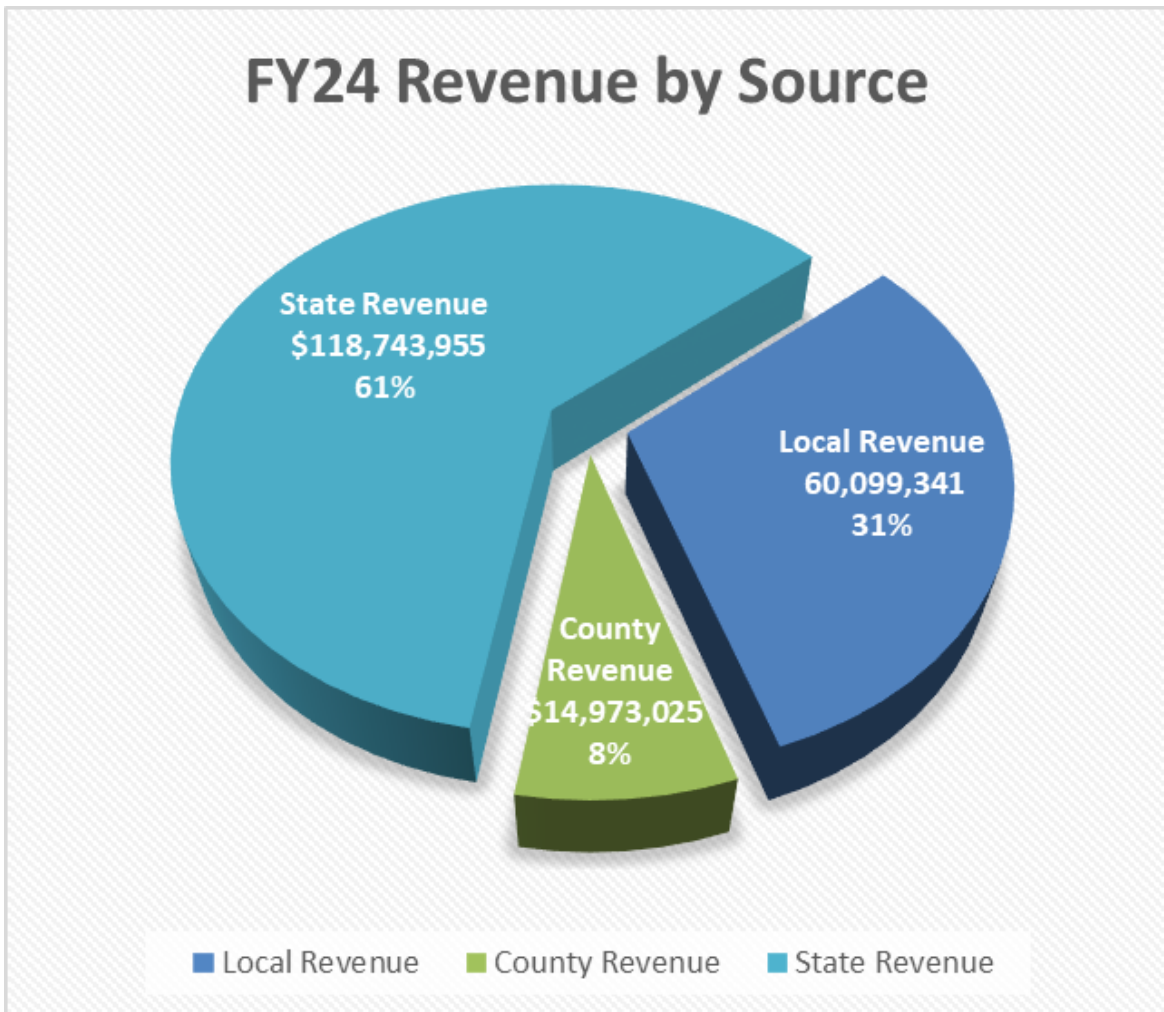
## General Fund Revenue – Analysis





### FY24 General Fund – Projected Revenue

State source revenue is projected to make up 61% of the total general revenues. Local revenues including the 25 mill associated district taxes making up 31% of the revenues and the remaining 8% coming from the 6 mill associated county taxes.





## General Fund Budget Summary

Description	Actual	Budget	Estimated	
	2021-22	2022-23	Actual 2022-23	Budget 2023-24
<b>Beginning Fund Balance</b>	<b>\$ 30,126,322</b>	<b>\$ 33,245,230</b>	<b>\$ 34,919,685</b>	<b>\$ 52,141,473</b>
<b>Revenues</b>				
Revenues - Local Sources	39,204,938	39,472,000	60,881,282	60,099,341
Revenues - County Sources	10,310,047	10,359,125	15,005,785	14,973,025
Revenues - State Sources	151,050,038	144,679,308	135,365,406	118,743,955
<b>Total Revenues</b>	<b>200,565,023</b>	<b>194,510,433</b>	<b>211,252,472</b>	<b>193,816,321</b>
<b>Total Funds Available</b>	<b>230,691,345</b>	<b>227,755,663</b>	<b>246,172,157</b>	<b>245,957,794</b>
<b>Expenditures</b>				
Instructional Services	120,215,121	132,340,441	121,468,675	134,583,775
Instructional Support Services	17,059,826	19,544,190	17,589,900	20,839,758
General Support Services	48,794,545	55,486,839	49,672,109	58,045,969
Transfers to Other Funds	9,702,167	6,000,000	5,300,000	11,000,000
Board Contingency and Reserve	-	14,384,192	-	21,488,292
<b>Total Expenditures</b>	<b>195,771,660</b>	<b>227,755,663</b>	<b>194,030,684</b>	<b>245,957,794</b>
<b>Ending Fund Balance</b>	<b>34,919,685</b>	<b>-</b>	<b>52,141,473</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 230,691,345</b>	<b>\$ 227,755,663</b>	<b>\$ 246,172,157</b>	<b>\$ 245,957,794</b>



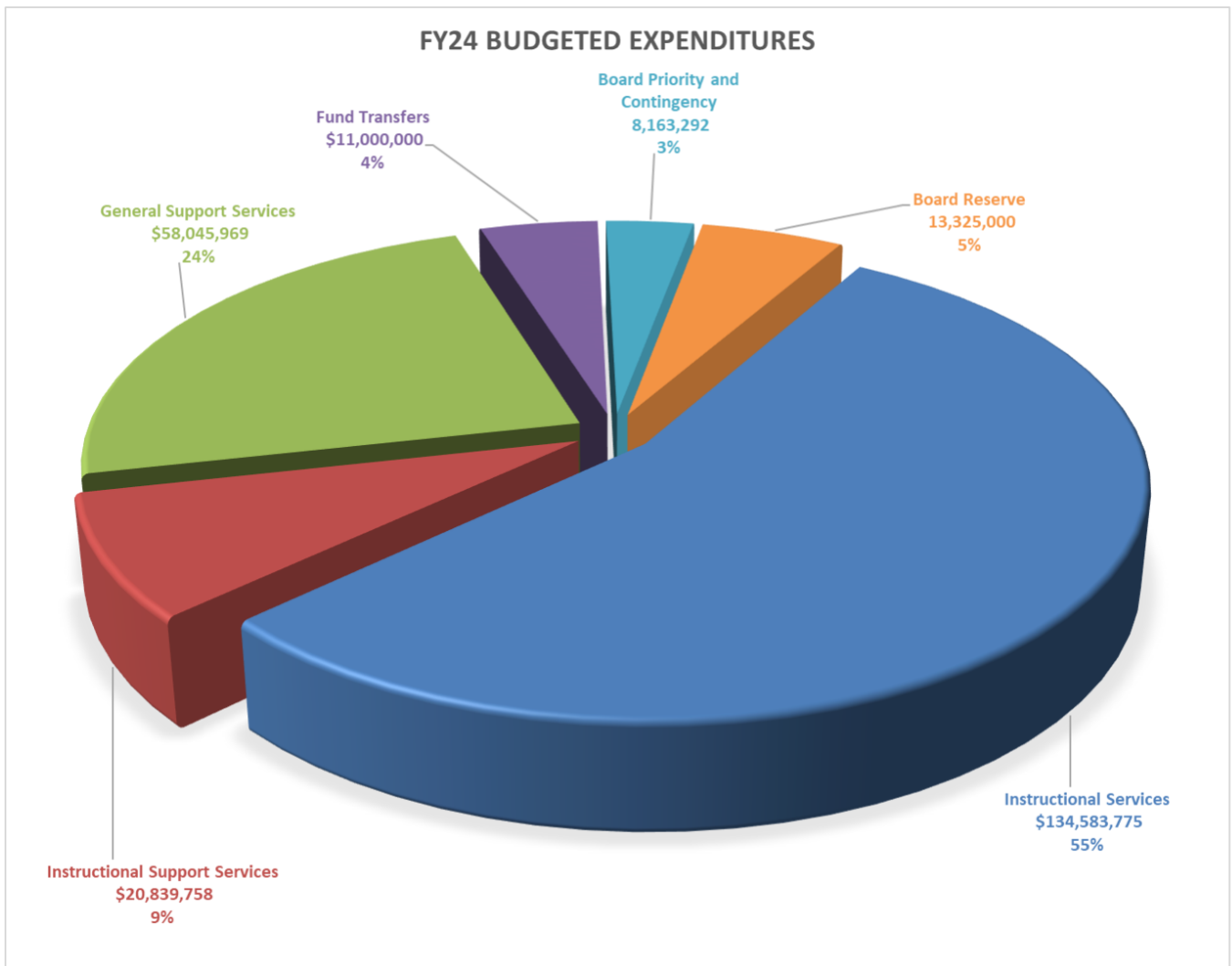


## General Fund Budget - Revenue by Source

Description	Actual	Budget	Estimated	Budget
	2021-22	2022-23	2022-23	2023-24
<b>Local Sources</b>				
25 Mills Special District Tax	\$ 29,729,005	\$ 29,730,000	\$ 49,247,456	\$ 49,250,000
Motor Vehicle Taxes	8,238,237	8,500,000	8,038,750	8,000,000
Car Company Taxes	16,558	17,000	12,127	12,000
Penalties/Interest on Taxes	82,422	85,000	110,713	100,000
Interest - District Investments	49,204	250,000	2,300,655	1,802,341
Interest - County Treasurer	1,553	10,000	14,241	15,000
Student Activities - Fees	96,630	60,000	58,020	60,000
Indirect Costs - Federal Grants	771,629	475,000	672,319	500,000
District Facility Rental Revenue	112,949	110,000	134,764	125,000
Employee Facility Rental Revenue	49,551	50,000	48,808	50,000
Donations - Private	9,585	10,000	11,495	10,000
Refund Prior Years Expenditures	45,791	175,000	193,732	175,000
Compensation for Loss	-	-	25,000	-
Sale of Fixed Assets Post 97	1,823	-	13,204	-
<b>Total Revenue - Local Sources</b>	<b>39,204,938</b>	<b>39,472,000</b>	<b>60,881,282</b>	<b>60,099,341</b>
<b>County Sources</b>				
6 Mill County Tax	7,134,961	7,135,000	11,775,138	11,775,000
Motor Vehicle Tax	1,977,177	2,000,000	1,929,300	1,900,000
Car Company Tax	3,974	4,000	2,910	2,900
Penalties/Interest on Taxes	19,781	20,000	70,828	70,000
Fines & Forfeitures	1,174,032	1,200,000	1,227,481	1,225,000
Forest Reserve	122	125	128	125
<b>Total Revenue - County Sources</b>	<b>10,310,047</b>	<b>10,359,125</b>	<b>15,005,785</b>	<b>14,973,025</b>
<b>State Sources</b>				
State Foundation Entitlement	148,884,151	142,189,308	99,472,274	80,357,101
Audit Adjustment	(331,143)	-	-	-
Special Education State Reimbursement	-	-	33,663,540	35,896,854
Tax Shortfall Grant	240,226	-	-	-
Retirement Contribution Reimbursement	2,174,411	2,400,000	2,229,592	2,400,000
Taylor Grazing	82,392	90,000	-	90,000
<b>Total Revenue - State Sources</b>	<b>151,050,038</b>	<b>144,679,308</b>	<b>135,365,406</b>	<b>118,743,955</b>
<b>Total Revenues</b>	<b>\$ 200,565,023</b>	<b>\$ 194,510,433</b>	<b>\$ 211,252,472</b>	<b>\$ 193,816,321</b>

## FY24 Appropriations

For FY24, the operating budget is approximately \$213.5 million. Of this operating budget, 73% is devoted to direct classroom instruction and instructional support.





## General Fund Budget – Appropriations by Function

Description	Actual		Estimated	
	2021-22	Budget 2022-23	2022-23	Budget 2023-24
<b>Instructional Services</b>				
Elementary Instruction	\$ 42,894,559	\$ 46,725,370	\$ 41,873,236	\$ 45,755,750
Jr. High Instruction	18,602,752	20,678,019	17,413,389	19,570,107
Sr. High Instruction	25,010,563	27,612,769	25,361,885	28,711,792
Student w/Disabilities	23,462,491	24,971,876	25,077,345	27,744,557
Gifted & Talented	474,478	503,059	378,941	517,311
Out of District Tuition	1,523,738	1,800,000	2,123,805	1,800,000
Homebound Instruction	139,444	200,000	116,439	200,000
Other Special Programs	1,079,583	1,172,063	935,730	1,064,359
Student Activities	3,970,779	4,316,212	4,335,329	4,551,713
Vocational Instruction	2,888,808	3,119,313	3,231,394	3,501,444
Summer School/Extended Day	167,927	1,241,760	621,183	1,166,743
<b>Total Instruction Services</b>	<b>120,215,121</b>	<b>132,340,441</b>	<b>121,468,675</b>	<b>134,583,775</b>
<b>Instructional Support</b>				
Counseling Services	3,728,694	4,386,941	4,122,234	4,648,728
Assessment Services	306,012	292,091	252,778	293,028
Social Work Services	1,288,540	1,668,228	1,464,786	1,719,538
Student Records Services	411,496	481,654	414,606	489,995
Health Services	2,055,111	2,531,240	2,150,588	2,654,272
Psychological Services	1,717,875	1,996,593	1,599,935	2,194,680
Speech Services	1,761,583	1,913,999	1,686,691	2,130,183
Audiology Services	126,041	135,249	52,566	223,649
Occupational Therapy Services	853,145	933,913	956,635	1,136,891
Physical Therapy Services	215,567	234,135	220,615	267,370
Curriculum and Instruction	815,948	1,042,906	896,589	1,112,512
Staff Training Services	1,360,331	1,194,225	1,265,071	1,248,207
School Library Services	1,952,044	2,024,441	1,959,790	2,135,424
Instructional Facilitators	246,035	464,299	215,004	235,874
Supervision of Special Education	221,405	244,276	332,011	349,407
<b>Total Instructional Support</b>	<b>17,059,826</b>	<b>19,544,190</b>	<b>17,589,900</b>	<b>20,839,758</b>



Description	Actual	Budget	Estimated	
	2021-22	2022-23	Actual 2022-23	Budget 2023-24
<b>General Support Services</b>				
Superintendent	288,957	322,748	302,478	336,708
Community Relations	132,068	172,352	138,044	172,609
School Administration	12,184,525	13,844,734	12,475,042	14,346,174
Business Services	1,635,191	1,524,961	1,626,262	1,649,981
Warehouse/Purchasing Services	808,066	956,545	847,974	1,003,580
Board of Education Services	947,196	720,000	478,719	745,000
Employee Relations	436,733	539,810	292,866	566,703
Building Services	15,781,366	18,953,830	16,646,869	19,861,579
Grounds Services	781,699	859,380	872,143	926,798
Equipment Services	10,804	62,000	3,766	12,000
Security Services	652,460	773,315	696,855	900,163
School Transportation	8,403,123	10,566,201	9,958,352	11,016,798
Activity Transportation	914,956	228,000	216,122	348,583
Staff Transportation Services	242,217	481,690	260,115	410,972
Human Resource Services	2,206,381	1,994,352	1,738,826	2,084,821
Information Technology	3,368,804	3,486,921	3,117,677	3,663,500
<b>Total General Support Services</b>	<b>48,794,545</b>	<b>55,486,839</b>	<b>49,672,109</b>	<b>58,045,969</b>
<b>Total Expenditures</b>	<b>186,069,493</b>	<b>207,371,471</b>	<b>188,730,684</b>	<b>213,469,502</b>
<b>Fund Transfers and Reserves</b>				
Fund Transfers - Food Service	1,000,000	1,000,000	300,000	1,000,000
Fund Transfers - Capital Projects & Special Reserve	8,702,167	5,000,000	5,000,000	10,000,000
Board Priority - Contingency	-	1,559,192	-	8,163,292
Board Budget Reserve	-	12,825,000	-	13,325,000
<b>Total Transfers and Reserves</b>	<b>9,702,167</b>	<b>20,384,192</b>	<b>5,300,000</b>	<b>32,488,292</b>
<b>Total Appropriations</b>	<b>\$ 195,771,660</b>	<b>\$ 227,755,663</b>	<b>\$ 194,030,684</b>	<b>\$ 245,957,794</b>



## General Fund Appropriations by Object

Description	Actual	Budget	Estimated	
	2021-22	2022-23	Actual 2022-23	Budget 2023-24
Salaries	\$ 104,915,348	\$ 111,259,269	\$ 107,105,211	\$ 120,267,655
Benefits	58,441,917	67,571,939	56,822,088	63,054,689
Purchased Services	7,168,678	7,997,901	7,965,557	9,175,029
Supplies	14,544,592	17,510,989	14,862,445	17,952,467
Capital Outlay	518,723	2,954,757	505,974	2,938,538
Other Objects	130,235	76,616	69,394	81,123
Other Uses & Transfers	10,052,167	20,384,192	5,300,000	32,488,292
<b>Total</b>	<b>195,771,660</b>	<b>\$ 227,755,663</b>	<b>\$ 192,630,668</b>	<b>\$ 245,957,794</b>

# 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 IA 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 LEAs 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 LEAs to help ensure that students with Limited English Proficiency meet the same high standards that all children are expected to achieve
- Title IV Student Support and Academic Enrichment provides support to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities.
- 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 LEAs 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.
- Elementary and Secondary School Emergency Relief Fund (ESSER) – Funds are awarded to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation. ESSER has been awarded through three rounds of legislation:
  - March 20, 2020 – ESSER I, Coronavirus Aid Relief, and Economic Security (CARES) Act
  - January 5, 2021 – ESSER II, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA)
  - March 11, 2021 – ESSER III, American Rescue Plan (ARP)



## 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

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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. Seventy percent of the levied taxes are granted to the school district for recreational purposes benefiting students. The balance is used to bestow grants on community organizations for recreational services, facilities, and activities.

## State Major Maintenance Grant

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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 Planning 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). FY24, major maintenance funding is projected to be \$10,870,000.





## Special Revenue Funds Budget Summary

Description	Actual	Budget	Estimated	
	2021-22	2022-23	Actual 2022-23	Budget 2023-24
<b>Beginning Fund Balance</b>	\$ (33,053)	\$ 8,330,464	\$ 9,399,564	\$ 9,394,062
<b>Revenues</b>				
Interest Income	20,657	20,000	416,922	400,000
State Major Maintenance Grant	9,052,905	9,276,000	9,542,169	10,870,000
Program Grants - Federal	31,025,291	44,169,238	34,811,178	51,306,987
Program Grants - State	431,493	560,000	430,446	560,000
Other Local Grants	1,997,621	1,780,000	1,803,680	1,800,000
<b>Total Revenues</b>	<b>42,527,966</b>	<b>55,805,238</b>	<b>47,004,395</b>	<b>64,936,987</b>
<b>Total Funds Available</b>	<b>42,494,914</b>	<b>64,135,702</b>	<b>56,403,959</b>	<b>74,331,049</b>
<b>Expenditures</b>				
Instructional Services	17,646,271	29,847,311	25,244,867	39,373,232
Instructional Support Services	2,738,998	4,464,242	3,288,566	6,241,502
General Support Services	3,901,654	8,158,896	3,270,554	6,369,001
Major Maintenance Services	7,949,740	19,665,253	10,717,823	20,847,314
Facility Services	858,687	-	2,488,087	1,500,000
Transfers to Other Funds	-	2,000,000	2,000,000	-
<b>Total Expenditures</b>	<b>33,095,350</b>	<b>64,135,702</b>	<b>47,009,897</b>	<b>74,331,049</b>
<b>Ending Fund Balance</b>	<b>9,399,564</b>	-	<b>9,394,062</b>	-
<b>Total Appropriations</b>	<b>\$ 42,494,914</b>	<b>\$ 64,135,702</b>	<b>\$ 56,403,959</b>	<b>\$ 74,331,049</b>



## Major Maintenance Fund

Description	Actual	Budget	Estimated	Budget
	2021-22	2022-23	2022-23	2023-24
<b>Beginning Fund Balance</b>	\$ 9,255,100	\$ 10,369,253	\$ 10,376,680	\$ 9,577,314
<b>Revenues</b>				
Wyoming State Major Maintenance Grant	9,052,905	9,276,000	9,542,169	10,870,000
Interest Income	18,414	20,000	376,288	400,000
<b>Total Revenues</b>	<b>9,071,319</b>	<b>9,296,000</b>	<b>9,918,457</b>	<b>11,270,000</b>
<b>Total Funds Available</b>	<b>18,326,419</b>	<b>19,665,253</b>	<b>20,295,137</b>	<b>20,847,314</b>
<b>Expenditures</b>				
Capital Outlay - Major Maintenance	7,949,740	19,665,253	10,717,823	20,847,314
<b>Total Expenditures</b>	<b>7,949,740</b>	<b>19,665,253</b>	<b>10,717,823</b>	<b>20,847,314</b>
<b>Ending Fund Balance</b>	<b>10,376,680</b>	<b>-</b>	<b>9,577,314</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 18,326,419</b>	<b>\$ 19,665,253</b>	<b>\$ 20,295,137</b>	<b>\$ 20,847,314</b>



## Federal Consolidated and Other Major Grants

Grant Title	Remaining Balance of Prior Year Grants	Projected FY 2024 Grant	Total
Title I Grants	\$ 2,600,000	\$ 5,122,692	\$ 7,722,692
Title ID Grants	1,205,500	770,645	1,976,145
Title IIA Grants	1,350,000	1,350,932	2,700,932
Title III Grants	25,000	31,500	56,500
Title IV Grants	500,000	861,551	1,361,551
Title VI-B Grants	1,766,641	4,368,000	6,134,641
Perkins Grants	-	324,982	324,982
McKinney Vento Grants	6,500	27,000	33,500
COVID-19 Grants	29,353,044	-	29,353,044
School Improvement Grants	1,643,000	-	1,643,000
National Board Certified Teachers	-	300,000	300,000
Natrona County Recreation Board Grants	713,973	2,976,473	3,690,446
Wyoming State Major Maintenance Grants	9,577,314	10,870,000	20,447,314
<b>Total</b>	<b>\$ 48,740,971</b>	<b>\$ 27,003,775</b>	<b>\$ 75,744,746</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 – Introduction

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The Natrona County School District’s Capital Projects Fund is used to budget and account for the District’s activities associated with the construction, acquisition, and disposal of facilities, major components and equipment. The District’s Capital Projects fund includes construction projects and construction earmarks. Additionally, this fund contains the Special Facilities and Equipment Reserve. The District’s Major Maintenance Fund is used to budget and account for the Wyoming State Major Maintenance Grant and the associated major maintenance of District facilities. The Major Maintenance Fund is included in the Special Revenue Funds as the State classifies the funding as a grant.

### **Construction Projects and Construction Earmarks**

The Board of Trustees utilizes its Board Infrastructure Planning Committee to plan and oversee all activities associated with the Capital Projects Fund. This Committee plans, reviews and recommends to the Board of Trustees projects for consideration. The Committee also maintains earmark(s) for future infrastructure initiatives.

### **Special Facilities and Equipment Reserve**

A Special Reserve for Wyoming school districts is authorized by W.S. 21-13-504 for future facility and equipment needs. The statute allows a transfer of up to 10 percent of the total amount budgeted for each year. Natrona County School District’s Special Reserve is reported as the “Special Facilities and Equipment Reserve” and is included as a component within the Capital Projects Fund.

Over the past two decades, the taxpayers of Wyoming, through state and local resources, have invested over three quarters of a billion dollars into the facilities and equipment of Natrona County School District. In recognition of this investment and as a fiscal means to ensure the District has resources to maintain, improve and replace facilities and equipment, the Board of Trustees, in fiscal year 2019, established the Special Reserve described above. Through prudent savings, the Board’s plan to meet future facility and equipment needs will be realized.

The Reserve is funded through transfers of one-time funds resulting from the sale of district property acquired prior to 1997, excess or delinquent taxes from capital construction bond issues and unencumbered one-time Board Priority funds at year-end. The use of the funds in the Special Reserve is authorized by action of the Board of Trustee in adopting the annual budget or Board specific action throughout the fiscal year. Interest income generated by the Reserve remains with the reserve and adds to its perpetuation.



## Capital Projects Fund - Budget Summary

Description	Actual	Budget	Estimated	Budget
	2021-22	2022-23	2022-23	2023-24
<b>Beginning Fund Balance</b>	<b>\$ 36,581,562</b>	<b>\$ 40,863,193</b>	<b>\$ 40,868,825</b>	<b>\$ 45,428,556</b>
<b>Revenues</b>				
State Capital Construction Grants	841,659	2,211,914	411,155	1,713,024
Transfers from Other Funds	9,702,167	7,000,000	7,000,000	10,000,000
Interest Income	50,642	200,000	1,280,286	1,500,000
<b>Total Revenues</b>	<b>10,594,469</b>	<b>9,411,914</b>	<b>8,691,441</b>	<b>13,213,024</b>
<b>Total Funds Available</b>	<b>47,176,031</b>	<b>50,275,107</b>	<b>49,560,266</b>	<b>58,641,580</b>
<b>Expenditures</b>				
Capital Outlay and Capital Construction	6,307,205	6,741,219	4,131,710	4,696,399
Earmark - Safety and Security Projects	-	1,500,000	-	1,500,000
Earmark - Playground Equipment	-	-	-	1,500,000
Capital Construction Contingency	-	520,129	-	-
Special Facilities and Equipment Reserve	-	41,513,759	-	50,945,181
<b>Total Expenditures</b>	<b>6,307,205</b>	<b>50,275,107</b>	<b>4,131,710</b>	<b>58,641,580</b>
<b>Ending Fund Balance</b>	<b>40,868,825</b>	<b>-</b>	<b>45,428,556</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 47,176,031</b>	<b>\$ 50,275,107</b>	<b>\$ 49,560,266</b>	<b>\$ 58,641,580</b>



## Capital Projects Fund - Allocation Summary

Description	Capital		Total
	Construction	Special Reserve	
<b>Beginning Fund Balance 7/1/2023</b>	<b>\$ 2,828,879</b>	<b>\$ 42,599,678</b>	<b>\$ 45,428,556</b>
State Capital Construction Grant	1,713,024	-	1,713,024
Transfers from General Fund	-	10,000,000	10,000,000
Interest Income	74,722	1,425,278	1,500,000
Capital Outlay - Capital Construction	(4,696,399)	-	(4,696,399)
Earmark - Safety and Security Projects	-	(1,500,000)	(1,500,000)
Earmark - Playground Equipment Replacement	-	(1,500,000)	(1,500,000)
<b>Ending Fund Balance 6/30/2024</b>	<b>\$ -</b>	<b>\$ 51,024,955</b>	<b>\$ 51,024,955</b>

## Capital Projects Fund - Schedule of Construction

Construction and Appropriations	
Park Elementary School Addition and Site Work	\$ 173,226
NCSD Tennis Courts Complex	1,114,529
Midwest School Roof Replacement	1,713,024
Roosevelt High School/PIC Add'l Parking	606,865
KWHS Add'l Parking	948,982
CCA Lockers	60,000
Woods Learning Center Classroom	50,000
Student Support Services Classroom	29,774
Earmark - Playground Equipment Replacement	1,500,000
Earmark - Safety & Security Projects	1,500,000
<b>Total Construction and Appropriations</b>	<b>\$ 7,696,399</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 Fund Budget Summary

Description	Actual	Budget	Estimated	Budget
	2021-22	2022-23	2022-23	2023-24
<b>Beginning Fund Balance</b>	\$ 1,675,188	\$ 2,718,552	\$ 2,720,796	\$ 2,532,229
<b>Revenue</b>				
Meal Sales	162,481	1,750,555	1,638,898	1,700,000
Federal Meal Reimbursement	6,805,885	3,158,461	3,575,608	3,375,000
Interest	117	5,000	28,340	5,000
Transfer from General Fund	-	1,000,000	300,000	1,000,000
<b>Total Revenue</b>	<b>6,968,484</b>	<b>5,914,016</b>	<b>5,542,846</b>	<b>6,080,000</b>
<b>Total Funds Available</b>	<b>8,643,672</b>	<b>8,632,568</b>	<b>8,263,642</b>	<b>8,612,229</b>
<b>Expenditures</b>				
Salaries	1,559,483	2,155,100	1,636,587	2,126,000
Benefits	1,322,994	1,492,000	1,349,167	1,484,000
Purchased Services	21,318	28,000	34,216	35,000
Food Costs & Supplies	3,015,557	3,307,000	2,711,344	3,250,000
Capital Outlay	3,525	10,000	-	100,000
Other Objects	-	100	100	100
Fund Reserve	-	1,640,368	-	1,617,129
<b>Total Expenditures</b>	<b>5,922,876</b>	<b>8,632,568</b>	<b>5,731,413</b>	<b>8,612,229</b>
<b>Ending Fund Balance</b>	<b>2,720,796</b>	<b>-</b>	<b>2,532,229</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 8,643,672</b>	<b>\$ 8,632,568</b>	<b>\$ 8,263,642</b>	<b>\$ 8,612,229</b>

# CUSTODIAL FUNDS



Custodial Funds are a Fiduciary Fund type.

Custodial Funds are largely 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.



Custodial Funds are also used to remit resources to other governmental units in a pass-through capacity.



## Custodial Funds Budget Summary

Description	Actual	Budget	Estimated	
	2021-22	2022-23	Actual 2022-23	Budget 2023-24
<b>Beginning Fund Balance</b>	\$ 2,457,877	\$ 2,394,331	\$ 2,391,948	\$ 2,295,139
<b>Revenues</b>				
Fundraisers and Donations	1,498,704	1,500,000	1,767,369	1,500,000
Charter School Pass-Through	-	-	-	3,266,000
<b>Total Funds Available</b>	<b>3,956,581</b>	<b>3,894,331</b>	<b>4,159,317</b>	<b>7,061,139</b>
<b>Expenditures</b>				
Elementary Activities	272,596.85	735,414.00	326,459.84	664,615
Junior High Activities	229,876.96	496,686.00	229,701.49	467,632
Senior High Activities	1,055,173	2,589,437	1,294,950	2,636,290
Other Activities	6,986	72,794	13,067	26,602
Charter School Pass-Through	-	-	-	3,266,000
<b>Total Expenditures</b>	<b>1,564,633</b>	<b>3,894,331</b>	<b>1,864,178</b>	<b>7,061,139</b>
<b>Ending Fund Balance</b>	<b>2,391,948</b>	<b>-</b>	<b>2,295,139</b>	<b>-</b>
<b>Total Appropriations</b>	<b>\$ 3,956,581</b>	<b>\$ 3,894,331</b>	<b>\$ 4,159,317</b>	<b>\$ 7,061,139</b>



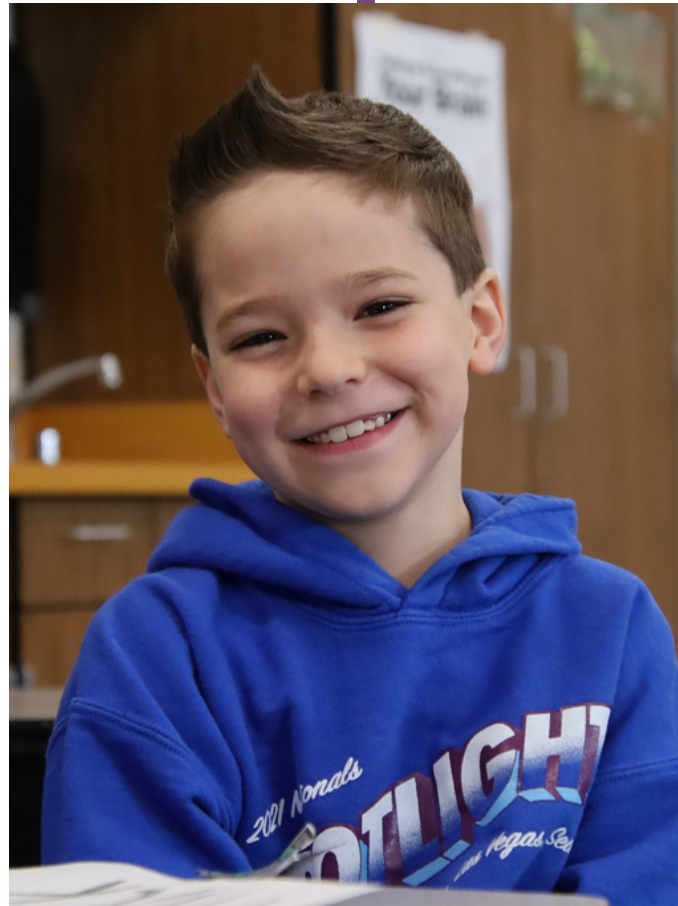
# Natrona County Recreation Joint Powers Board

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.

## Natrona County Recreation JPB - Budget Summary

Description	2021-22	2022-23	2022-23	2023-24
	Actual	Budget	Estimated Actual	Budget
<b>Beginning Balance, July 1</b>	\$ 265,598	\$ 329,493	\$ 329,502	\$ 713,973
<b>Revenues</b>				
Taxes	1,677,230	1,533,280	2,296,363	2,300,000
Interest	85	50	2,466	2,500
<b>Total Revenues</b>	<b>1,677,315</b>	<b>1,533,330</b>	<b>2,298,829</b>	<b>2,302,500</b>
<b>Total Funds Available</b>	<b>1,942,913</b>	<b>1,862,823</b>	<b>2,628,331</b>	<b>3,016,473</b>
<b>Expenditures</b>				
NCSD Grant - 70%	1,174,061	1,073,296	1,607,454	1,610,000
Community Grants	439,350	749,527	306,904	1,366,473
<b>Total Expenditures</b>	<b>1,613,411</b>	<b>1,822,823</b>	<b>1,914,358</b>	<b>2,976,473</b>
<b>Ending Balance, June 30</b>	<b>329,502</b>	<b>40,000</b>	<b>713,973</b>	<b>40,000</b>
<b>Total Appropriations</b>	<b>\$ 1,942,913</b>	<b>\$ 1,862,823</b>	<b>\$ 2,628,331</b>	<b>\$ 3,016,473</b>



# NATRONA COUNTY SCHOOLS





# NATRONA COUNTY SCHOOLS

