



SWEETWATER COUNTY

SCHOOL DISTRICT #2

2023-2024 Budget

Tuesday, July 18, 2023

7:00 P.M.

Green River, WY 82935



Sweetwater County School District No. 2
Green River, Wyoming

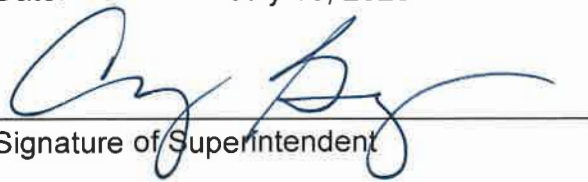
FY 2024
BUDGETS

Fiscal Year Beginning July 1, 2023
and Ending June 30, 2024

Presented to the Board of Trustees on July 18, 2023

Adopted by Board of Trustees

Date: July 18, 2023


Signature of Superintendent

Description of Funds and Budget Summaries

General Fund

- This fund provides for the day-to-day operations of the District. It is funded primarily by local, state and federal funds. For the fiscal year ending FYE 2024 budget, appropriations are \$39,731,525 and revenues projected at *\$34,287,982. *Note: Due to law changes in tax collections and the FY 2023 local taxes estimate, Sweetwater #2 received \$7,590,745 in excess local tax collections. As a result, in FYE 2024 Sweetwater #2 will be a recapture district and expects to recapture \$16,345,527. This is due to higher tax collections during FYE 2023 and increased tax collections in FYE 2024 due to a 31% increase in assessed valuation. Depending on actual mineral production tax collections, revenues could be higher or lower than expected.
- The FYE 2024 Foundation Guarantee is projected at \$31,951,724 in addition to \$7,224,246 in off-model special education reimbursement for the total of \$39,175,970 and represents an increase of \$1,826,841 from the prior year. This increase is due to stabilized enrollment, and to the external cost adjustment approved in the 2023 Wyoming legislative session.
- Ending general fund balance is projected at \$10,308,196 of which \$3,037,828 is held harmless (Pre-1997 reserves \$2,321,012 and Impact Aid Reserves \$716,816); leaving undesignated reserves of \$7,270,368, or 22.75% of the foundation guarantee of \$31,951,724.

Major Maintenance Fund

- This fund accounts for revenues received from the Wyoming School Construction Department specifically designated for major maintenance expenditures. The Central Kitchen Two-Year Remodel Project is currently in progress with an estimated cost of \$3,671,000. For the FYE 2024 budget, appropriations total \$4,984,778. Revenues are projected to be \$2,471,000 and beginning cash available is \$2,513,778.

Special Revenue Fund

- This fund accounts for grant funding provided by federal, state and local revenue sources. The grant sources include the Consolidated Grant, Special Education, Vocational Education, Sweetwater BOCES, CARES Act II and III, and State of Wyoming National Board-Certified Teacher Grants. For the FYE 2024 budget, appropriations are \$5,628,322 and revenues are projected at \$6,294,771. Of the total revenues, \$2,933,881 (49%) is the CARES Act III grant which runs through 9/30/2024.

Special Revenue Fund – Recreation Board

- The District assessed one mill for recreational purposes and created a separate entity to oversee the operations of a recreation district. For the FYE 2024 budget, revenues are projected at \$1,304,453, and appropriations at \$1,142,931. Revenues budget increased by 31% (\$309,707) as a direct result of the same increase in the district's assessed valuation. Appropriations include transfers to the general fund of (\$777,744) for Aquatics Center Operations, Athletic Trainer, Strength and Conditioning Program, and Activities Supplies and Equipment; transfers to Capital Projects Fund (\$232,813) for Stadium Turf Replacement, LMS and GRHS Tennis Court Resurface, Sound System Upgrades, and transfers to agency grants (\$132,374). The ending fund balance is projected at \$2,656,401, of which \$1,531,627 is undesignated. Designated cash reserves total \$1,124,774 and includes Stadium Turf Replacement (\$190,417), GRHS Turf Replacement (\$459,588) and Aquatics Operations-1 Year (\$474,769). The FY 2023 ending fund balance increased \$683,755 as a result in part of local revenues exceeding budgeted revenues by 54% (\$541,396).

Capital Projects Fund

- The Capital Projects Fund is used to account for capital construction projects of the District. For the FYE 2024 budget, projects include the Recreation Board funded Stadium Turf Replacement (\$56,135), GRHS and LMS Tennis Court Resurface (\$26,381), GRHS Auditorium Sound System Upgrade (\$78,297), and Stadium Sound System Upgrade (\$52,000); the Wyoming School Construction Department funded Security Project (\$195,566). Also included are the remaining bond premium (\$531,257), bond maintenance reserves (\$217,085), along with projected interest of \$26,100 for the Aquatics Center totaling \$774,442. Appropriations are budgeted at \$1,302,821, revenues projected at \$554,479, and a beginning fund balance of \$748,342.

Special Reserve Fund for Equipment

- The Special Reserve Fund for Equipment, allowable under Wyoming Statute 21-13-504, was established by Board Resolution in FYE 2020. This special reserve fund is for the purpose of purchasing or replacing specified equipment within the school district. Major items include but are not limited to vehicles, technology equipment and infrastructure, instructional equipment, building equipment and furniture, maintenance equipment, administrative equipment, transportation equipment, nutrition services equipment, site improvement equipment and other major equipment. Fund beginning balance is \$1,580,289 with revenue budget of \$56,700 and appropriations budget of \$1,636,989. A transfer to general fund (\$215,000) is budgeted for the purchase of two school busses.

Nutrition Services Fund

- This fund provides for the school lunch, breakfast, snack, and Summer Meals programs. Typically, the fund is supported by meal charges, state and federal funding, and transfers from the General Fund. The FYE 2024 Nutrition Services operations and funding budget returns to pre-Covid status. Lunch and breakfast prices remain at the FY 2023 level: Lunch-Elementary. \$3.25, Middle School \$3.50, High School \$3.75, and Adult \$4.50; Breakfast-Elementary \$2.00, Middle School \$2.30, High School \$2.60, and Adult \$2.85. For the FYE 2024 budget, appropriations are \$1,572,798 and revenues are projected at \$1,341,262, beginning fund balance is \$827,183. Nutrition Services will utilize \$231,537 in cash reserves accumulated during FY 2021 to FY 2023, in lieu of a general fund subsidy, to balance the budget.

Pupil Activity Fund

- This fund accounts for student activities, and does not include revenues and expenditures for general operations of the District. For the FYE 2024 budget, appropriations are \$1,075,472 and revenues projected at \$657,526, and beginning cash available is \$417,946.

Debt Service Fund

- The District placed a ballot question on the November 6th, 2012 general election seeking authorization to issue general obligation bonds in the principal amount of \$11,475,000 for the construction of an aquatics facility at Green River High School. The final bonds were retired on June 15th, 2021. All redemption account balances have been received. There are no further appropriations.



**SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
BUDGET APPROPRIATION AND LEVY RESOLUTION
2023-2024**

WHEREAS, on the 9th day of May, 2023 the budget officer filed with the Board of Trustees of Sweetwater County School District #2 a tentative budget and budget message for the fiscal year ending June 30, 2024; 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 published in the Green River Star on the 6th day of July 2023, and in the Rocket Miner on the 8th, day of July, 2023, all news sources having general circulation in the county in which the District is located.

WHEREAS, a public hearing was held concerning such budget on July 18, 2023 at 7:00 P.M. at which time all interest parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Sweetwater County School District #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, 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 department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.

Appropriations:

General Fund	<u>42,001,603</u>
Special Revenue Fund	<u>5,628,322</u>
Debt Service Fund	<u>-</u>
Food Service Fund	<u>1,572,798</u>
Pupil Activity Fund	<u>1,038,472</u>
Major Maintenance	<u>4,984,778</u>
Capital Projects Fund	<u>1,302,821</u>
SD#2-Recreation Board	<u>1,142,931</u>
Special Reserve Fund	<u>1,636,989</u>
Total Appropriations	<u>\$59,308,714</u>

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, 2024.

Amounts to be raised:

General Fund	<u>\$32,611,314</u>	25 Mill
BOCES (Sweetwater)	<u>652,226</u>	.5 Mill
BOCES (Region V)	<u>260,891</u>	.2 Mill
Recreation Board	<u>1,304,453</u>	1 Mill

Dated this 18th day of July 2023



**SWEETWATER COUNTY SCHOOL DISTRICT #2 RECREATION BOARD
GREEN RIVER, WY
BUDGET APPROPRIATION RESOLUTION
2023-2024**

WHEREAS, on the 9th day of May, 2023, the budget officer filed with the Recreation Board of Trustees of Sweetwater County School District #2 a tentative budget and budget message for the fiscal year ending June 30, 2024; 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 published in the Green River Star on the 6th day of July 2023, and in the Rocket Miner on the 8th day of July, 2023, all news sources having general circulation in the county in which the District is located.

WHEREAS, a public hearing was held concerning such budget on July 18, 2023 at 6:45 P.M. at which time all interest parties were given an opportunity to be heard.

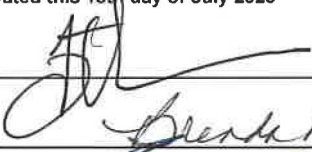
NOW, THEREFORE, BE IT RESOLVED by the Recreation Board of Trustees of Sweetwater County School District #2 that such budget as revised, if applicable, is hereby adopted and, subject to future amendment, is in effect for the fiscal year ending June 30, 2024.


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 department and fund shall be limited to the amounts hereby appropriated, subject to future amendment.


Appropriations:

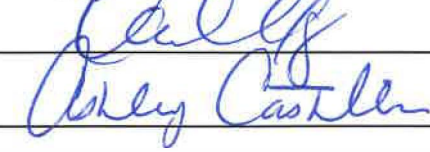
SD#2-Recreation Board	\$	<u>1,142,931</u>
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Dated this 18th day of July 2023



Brenda Ross






Ashley Castle

Recreation Board of Trustees, Sweetwater County School District #2



Notice of Public Hearing
Sweetwater County School District #2 Budget

Notice is hereby given that a public hearing on the proposed budgets for Sweetwater County School District No. 2 for the fiscal year ending June 30, 2024, which is now being considered by the Board of Trustees of Sweetwater County School District #2, will be held at their July board meeting at 7:00 P.M. on the 18th day of July, 2023, at 351 Monroe Avenue, Green River, Wyoming, at which time any and all persons interested may appear and be heard respecting such budgets.

SUMMARY OF PROPOSED BUDGETS
Tuesday, July 18, 2023

Funds	1 Cash Available For Budget	2 Estimated Revenues For Budget	3 Estimated Cash Plus Revenues	4 Appropriations	5 Estimated Tax Requirements		
General	\$17,650,987	\$34,217,966	\$51,868,953	\$42,329,563	\$32,611,314	25	Mill
Special Revenue	-\$655,512	\$6,294,771	\$5,639,259	\$5,639,259	\$0		
Debt Service	\$0	\$0	\$0	\$0	\$0	-	Mill
Food Service	\$827,201	\$1,341,262	\$2,168,462	\$1,572,798	\$0		
Pupil Activity	\$405,802	\$657,526	\$1,063,328	\$1,063,328	\$0		
Major Maintenance	\$2,513,778	\$2,471,000	\$4,984,778	\$4,984,778	\$0		
Capital Projects	\$748,342	\$550,516	\$1,298,858	\$1,298,858	\$0		
Special Reserve-Equip. Fund	\$1,580,289	\$56,700	\$1,636,989	\$1,636,989	\$0		
SD#2 Recreation Board	\$2,420,879	\$1,378,453	\$3,799,332	\$1,138,968	\$1,304,453	1	Mill
Total Appropriations				\$59,664,541			

Agency	Mill Levy	Amount
Sweetwater BOCES	0.5	652,226
Region V BOCES (Maintenance)	0.2	260,891
Recreation Board	up to 1	1,304,453

Board of Trustees of Sweetwater County School District No. Two
Sweetwater County, Wyoming
Attest:

Steve Core, Chairperson of the Board of Trustees

Tom Wilson, Clerk of School District

7/18/2023
Date

Publish: Green River Star 7/6/2023



Notice of Public Hearing Sweetwater County School District #2 Recreation Board Budget

Notice is hereby given that a public hearing on the proposed budget for Sweetwater County School District #2 Recreation Board for the fiscal year ending June 30, 2024, which is now being considered by the Recreation Board of Trustees of Sweetwater County School District #2, will be held at their July Board meeting at 6:45 P.M. on the 18th day of July 2023, at 351 Monroe Avenue, Green River, Wyoming, at which time any and all persons interested may appear and be heard respecting such budgets.

2023-2024

Sweetwater County School District No. 2 Recreation Board

SUMMARY OF PROPOSED BUDGET

Tuesday, July 18, 2023

Funds	1 Cash Available For Budget	2 Estimated Revenues For Budget	3 Estimated Cash Plus Revenues	4 Appropriations	5 Estimated Tax Requirements
SD#2 Recreation Board	\$2,420,879	\$1,378,453	\$3,799,332	\$1,138,968	\$1,304,453

Recreation Board of Sweetwater County School District #2
Sweetwater County, Wyoming
Attest:

Ashley Castillon, Chairperson, Recreation Board of SD#2

Brenda Roosa, Clerk, Recreation Board of SD#2

7/18/2023

Date

Publish: Green River Star 7/6/2023



SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - GENERAL FUND (01)
2023-2024

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		Revenues and Other Sources:			
2	81000	Local Sources	21,883,360	37,515,943	34,986,215
3	81800	Payments to State Foundation Program	-	(9,628,438)	(16,345,527)
4	82000	County Sources	4,597,667	7,123,183	6,376,303
5	83000	State Sources	16,874,600	7,691,247	8,158,247
6	84000	Federal Sources	90,318	105,626	100,000
7	85000	Other Revenue	84,743	76,782	20,000
8	85000	Other Sources-Transfer from Special Reserve for Equipment		-	215,000
8	85000	Other Sources-Transfer from Recreation Board (Activities)/(Pool Operations)	714,984	713,774	777,744
9		Total Revenues and Other Sources	44,245,672	43,598,117	34,287,982
10		Expenditures and Other uses:			
11	1000	Instruction	21,324,935	21,960,888	22,824,759
12	2000	Instructional Support	4,314,422	4,300,917	4,910,329
13	3000	General Support	13,212,282	13,079,869	14,255,515
14	4300	Community Support	-	-	1,000
15	5600	Building Improvements-(Wilson/LMS)			
16	6200	Transfers (Food Service)	-	-	
17	6200	Transfers (Special Revenue-Local Grants)	1,256	-	10,000
18	7300	Special Reserve to Capital Projects-Equipment		-	
19		Total Expenditures and Other Uses	38,852,895	39,341,673	42,001,603
		Ending Balance	13,765,373	18,021,817	10,308,196
		Adjustment to Funding Model (Recapture) Due to Local Tax Collections	3,983,362	7,590,745	-
		Undesignated Reserve-->	6,599,809	7,148,869	6,939,368
		Board Designated Reserve for Health Rate Stabilization-->	350,000	350,000	331,000
		Impact Aid (Hold Harmless)-->	511,190	611,190	716,816
		Cash Reserve 6/30/97 (Hold Harmless)-->	2,321,012	2,321,012	2,321,012
			18.18%	24.60%	22.75%
		Foundation Guarantee	38,219,009	30,486,755	31,951,724
		Special Education Reimbursement		6,862,374	7,224,246
		Total		37,349,129	39,175,970



**SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - MAJOR MAINTENANCE FUND (12)
2023-2024**

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		Revenues and Other Sources:			
2		Local Sources:			
3	81520	Interest	6,241	77,716	81,000
4	81950	Refund Prior Year Expenditures	2,745		
5		State Sources:			
6	83170	State Major Maintenance	1,977,466	2,098,208	2,390,000
7	83240	Farm Loan Board			
8	85111	New Bond Issues			
9	85200	Transfers from Spec Rev Funds (Energy)			
10		Total Revenues and Other Sources	1,986,452	2,175,924	2,471,000
11		Expenditures and Other Uses:			
12	300	Professional Services			
13	520	Major Maint Buildings	997,962	2,249,221	4,784,778
14	530	Major Maint Other Than Buildings	286,172	90,312	200,000
15	720	Transfers to Other Funds			
16		Total Expenditures and Other Uses	1,284,134	2,339,533	4,984,778
		Ending Balance	2,677,388	2,513,778	-
		Balance in 8%	87,087	87,087	87,087
		Balance in 10%	2,431,202	2,641,023	2,880,023



**SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - SPECIAL REVENUE FUNDS (20)
2023-2024**

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		Revenues and Other Sources:			
2	81000	Local Sources	217,285	283,514	407,605
3	83000	State Sources	24,000	16,000	16,000
4	84000	Federal Sources	4,374,922	5,332,963	5,871,167
5	85200	Transfers from GF	1,256	-	-
6	85220	Revenues Returned			-
7		Total Revenues and Other Sources	4,617,464	5,632,477	6,294,771
8		Expenditures and Other uses:			
9	1000	Instruction	3,320,401	3,374,830	2,925,944
10	2000	Instruction Support	952,182	1,523,510	1,517,365
11	3000	General Support	825,720	873,872	1,185,013
12	4300	Community Support			
13	6000	Unused Monies Returned			
14	6200	Transfers to Gen Fund			
15		Total Expenditures and Other Uses	5,098,302	5,772,212	5,628,322
		Ending Balance	(526,714)	(666,449)	-



SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - RECREATION BOARD (22)
2023-2024

Line	Code	Item	11th Year Actual 2021-2022	12th Year Actual 2022-2023	13th Year Budget 2023-2024
1		Revenues and Other Sources:			
2	81180	Park/Recreation 1 Mill Levy	864,691	1,467,756	1,304,453
3	81510	Interest	6,054	73,886	74,000
4		Total Revenues	870,745	1,541,642	1,378,453
5		Expenditures and Other Uses:			
6		Recurring Annual Expenditures			
7	6200	Transfers-SD#2 Gen Fund - Athletic Trainer	84,220	84,681	91,521
8	6200	Transfers-SD#2 Gen Fund - Strength & Conditioning Program (2 Year)	5,000	35,820	38,567
9	6200	Transfers-SD#2 Gen Fund - Aquatics Center Manager	106,073	107,642	115,011
10	6200	Transfers-SD#2 Gen Fund - Aquatics Center Staffing	240,205	231,269	277,176
11	6200	Transfers-SD#2 Gen Fund - Aquatics Center Operations	195,431	183,620	215,470
12		Subtotal-Recurring	630,929	643,032	737,744
13					
14		Projects & Recreation Equipment (One-Time) Expenditures			
15	6200	Transfers-SD#2 Gen Fund Activities Equipment	29,135	54,813	40,000
16	6200	Transfers-SD#2 Gen Fund - 22/23 GRHS/LMS Tennis Court Wind Nets with Logo		3,780	
17	6200	Transfers-SD#2 Gen Fund - 22/23 GRHS Main Gym Courtside Runner Rugs & Cart		6,179	
18	6200	Transfers-SD#2 Gen Fund - 22/23 GRHS Main Gym Sideline Chairs & Cart		5,970	
19	6200	Transfers-SD#2 Cap Proj Fund - 22/23 LMS STADIUM Turf Replacement-June 2023		452,861	56,135
20	6200	Transfers-SD#2 Cap Proj Fund - 22/23 TRUM Marquee	2,427	22,563	
21	6200	Transfers-SD#2 Cap Proj Fund - 22/23 LMS Tennis Court Resurface			46,381
22	6200	Transfers-SD#2 Cap Proj Fund - 22/23 Sound Systems (Auditorium, Stadium)			130,297
23	6400	Transfers-Agency - GR Youth Challenger Baseball	1,064	1,965	3,825
24	6400	Transfers-Agency - Southwest WY BMX Bike Park FY 23		41,933	8,067
25	6400	Transfers-Agency - GR Aquatics Team JrJazz Pickleball		1,947	14,000
26	6400	Transfers-Agency - City of GR Swim Lessons 4th Session	6,281	6,281	8,082
27	6400	Transfers-Agency - City of GR Summer Day Camp	16,434	16,307	18,400
28	6400	Transfers-Agency - City of GR Riverside Park Improvements FY 23			50,000
29	6400	Transfers-Agency - Contingency GB Task Force	-	-	30,000
30		Subtotal Project (One-Time)	143,371	614,597	405,187
31					
32		Total Expenditures	774,300	1,257,629	1,142,931
33		Cash Reserves:			
34	7200	Cash Reserve-Designated-LMS Stadium Turf Field Replacement Fund (incr 52,235/yr) '2033'	594,942	138,182	190,417
35	7200	Cash Reserve-Designated-GRHS Turf Field Replacement Fund (incr 57,018/yr) '2026'	345,552	402,570	459,588
36	7200	Cash Reserve-Designated (One-Year Est.-Aquatics Operations)	474,769	474,769	474,769
37	7200	Cash Reserve-Undesignated	721,603	1,405,358	1,531,627
38		Ending Balance-Total	2,136,866	2,420,879	2,656,401



SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - CAPITAL PROJECTS FUND (30)
 (Capital Projects Funds-School Facilities Department;SD#2 Rec Board) & (GRHS Aquatics Center)
2023-2024

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		REVENUES AND OTHER SOURCES			
2		Local Sources:			
3	81510	Interest	1,374	27,861	26,100
4		Subtotal	1,374	27,861	26,100
5		State Sources:			
6	83250	School Facilities Department-Security Project		-	195,566
7	83250	School Facilities Department-Contingency		-	100,000
8		Subtotal	-	-	295,566
9		Federal Sources:			
10	84200				
11		Other Sources:			
12	85220	Transfer from Rec Board-GRHS & Truman Bleachers	28,338		
13	85220	Transfer from Rec Board-Stadium Turf Replacement	96,838	452,861	56,135
14	85220	Transfer from Rec Board-Truman Marquee	2,427	22,563	
15	85220	Transfer from Rec Board-GRHS & LMS Tennis Court Resurface			46,381
16	85220	Transfer from Rec Board-GRHS Auditorium Sound System		6,039	78,297
17	85220	Transfer from Rec Board-Wolves Stadium Sound System	-	-	52,000
18		Subtotal	127,603	481,462	232,813
19		Total Revenues and Other Sources	128,977	509,323	554,479
20		EXPENDITURES AND OTHER USES			
21		School Facilities Department Funded Projects			
22	5600	Building Improvement Services-Security Project	-	-	195,566
23		SFD Subtotal	-	-	195,566
24		SD#2 Recreation Board Funded Projects			
25	5600	Building Improvement Services-GRHS & Truman Bleachers	28,338		
26	5200	Site Improvement-Stadium Turf Replacement		452,861	56,135
27	5200	Site Improvement-Truman Marquee	2,427	22,563	-
28	5200	Site Improvement-GRHS & LMS Tennis Court Resurface			46,381
29	5600	Building Improvements-GRHS Auditorium Sound System	-		78,297
30	5600	Building Improvements-Wolves Stadium Sound System	-	-	52,000
31			30,765	475,423	232,813
32		GRHS Aquatics Center Bond Issue Funded			
33	5600	Building Improvement Services-Aquatics Center Subtotal	28,533	35,264	774,442
34	5600	Budget Contingency			100,000
35		Total Expenditures and Other Uses	59,298	510,687	1,302,821
		Ending Balance	749,707	748,342	-



**SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - SPECIAL RESERVE FUND FOR EQUIPMENT (32)
2023-2024**

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	BUDGET 2023-2024
1		Revenues and Other Sources:			
2		Local Sources:			
3	81510	Interest Income	4,806	55,948	56,700
4	81990	Other			
5		Other Sources:			
6	85201	Transfers From General Fund		-	-
7		Total Revenues and Other Sources	4,806	55,948	56,700
8		Expenditures:			
9	1000	Instruction	7,595	102,519	818,495
10	2000	Instructional Support		-	245,548
11	3000	General Support		-	357,946
12	6200	Transfers to Other Funds		-	215,000
13		Total Expenditures and Other Uses	7,595	102,519	1,636,989
		Ending Balance	1,626,860	1,580,289	-



SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL INFORMATIONAL SUMMARY - PUPIL ACTIVITY FUND (80)
2023-2024

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		Receipts:			
2	n/a	Receipts from Student Groups	656,564	701,743	620,526
3	n/a	Interest	947	8,174	
4	n/a	Other Sources:			
5	n/a	Transfers	7	41,215	37,000
6		Total Receipts and Other Sources	657,518	751,132	657,526
7		Disbursements:			
8	n/a	Disbursements to (or for) Student Groups	690,317	701,395	1,038,472
9	n/a	Transfers	33,064	41,215	37,000
10		Total Disbursements and Other Uses	723,381	742,610	1,075,472
		Ending Balance	409,424	417,946	-



SWEETWATER COUNTY SCHOOL DISTRICT NO. TWO - GREEN RIVER, WY
ANNUAL BUDGET SUMMARY - DEBT SERVICE FUND
2023-2024

Line	Code	Item	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024
1		Revenues and Other Sources:			
2		Local Sources:			
3	81200	Bond & Interest Tax Levy Bond	13,272		
4		Interest	3,881	-	-
5	81510	Interest Income-Bond Interest Bond			
6		Interest			
7	81990	Other-Bond Interest Bond			
8		Interest			
9		State Sources:			
10	83150	Mill-Levy			
11	83240	Farm Loan Board Grants			
12	83290	Other			
13		Other Sources:			
14	85100	Proceeds of Refunding Debt Issues			
15	85200	Transfers			
16		Total Revenues and Other Sources	17,153	-	-
17		Expenditures and Other Uses:			
18	620	Payment of Debt Interest			
19	710	Payment of Debt Principal			
20	720	Transfers to Other Funds	96,838	6,039	-
21	730	Transfers for Retirement of Refunded Debt			
22	790	Other			
23		Total Expenditures and Other Uses	96,838	6,039	-
		Ending Balance in Redemption Funds	7,512	1,473	1,473



STATEMENT OF LEGAL DEBT MARGIN
 (At the beginning of fiscal period)

1.	Assessed Valuation of school district for budget year	1,304,452,576
2.	Debt limit:	
	for unified district - 10% of assessed valuation (W.S. 21-13-703)	130,445,258
	for elementary districts - 6% of assessed valuation (W.S. 21-13-703)	
3.	Bond principal outstanding, June 30, 2022	-
4.	Less: Cash and sinking fund resources available for payment of bond principal. . .	-
5.	Recomputed bond principal (line 3 minus line 4)	-
6.	Legal debt margin (subtract line 5 from line 2)	130,445,258



Supplemental Information

ADM History 2019-2024

Funding Model History 2019-2024

FY 2024 Funding Worksheet

Salary Benefit Budget (GF)

Non-Salary Budget (GF)

Mill Levy History 2013-2024

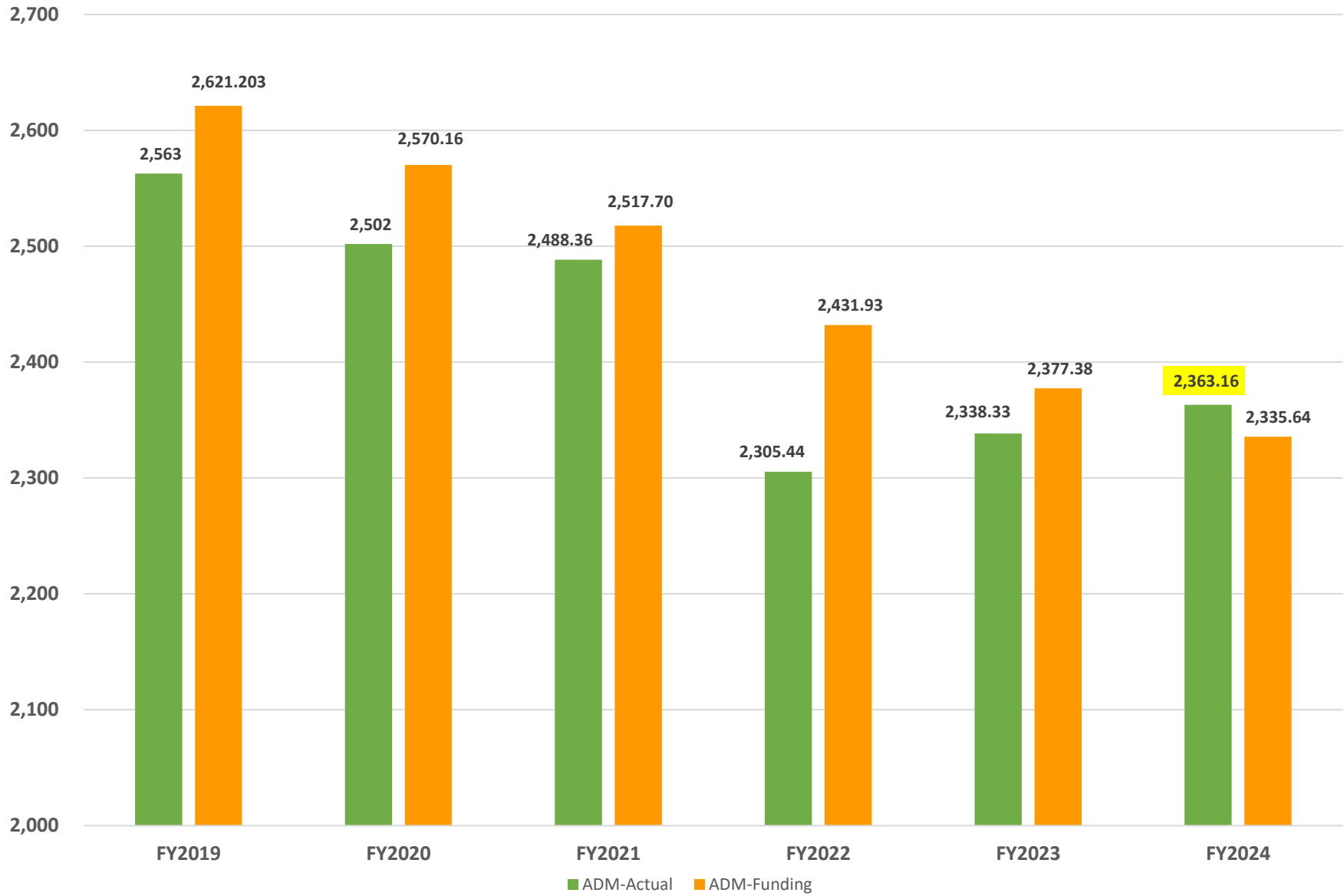
Assessed Valuation Detail 2023

Region V BOCES Request

Grants Information FY 2024

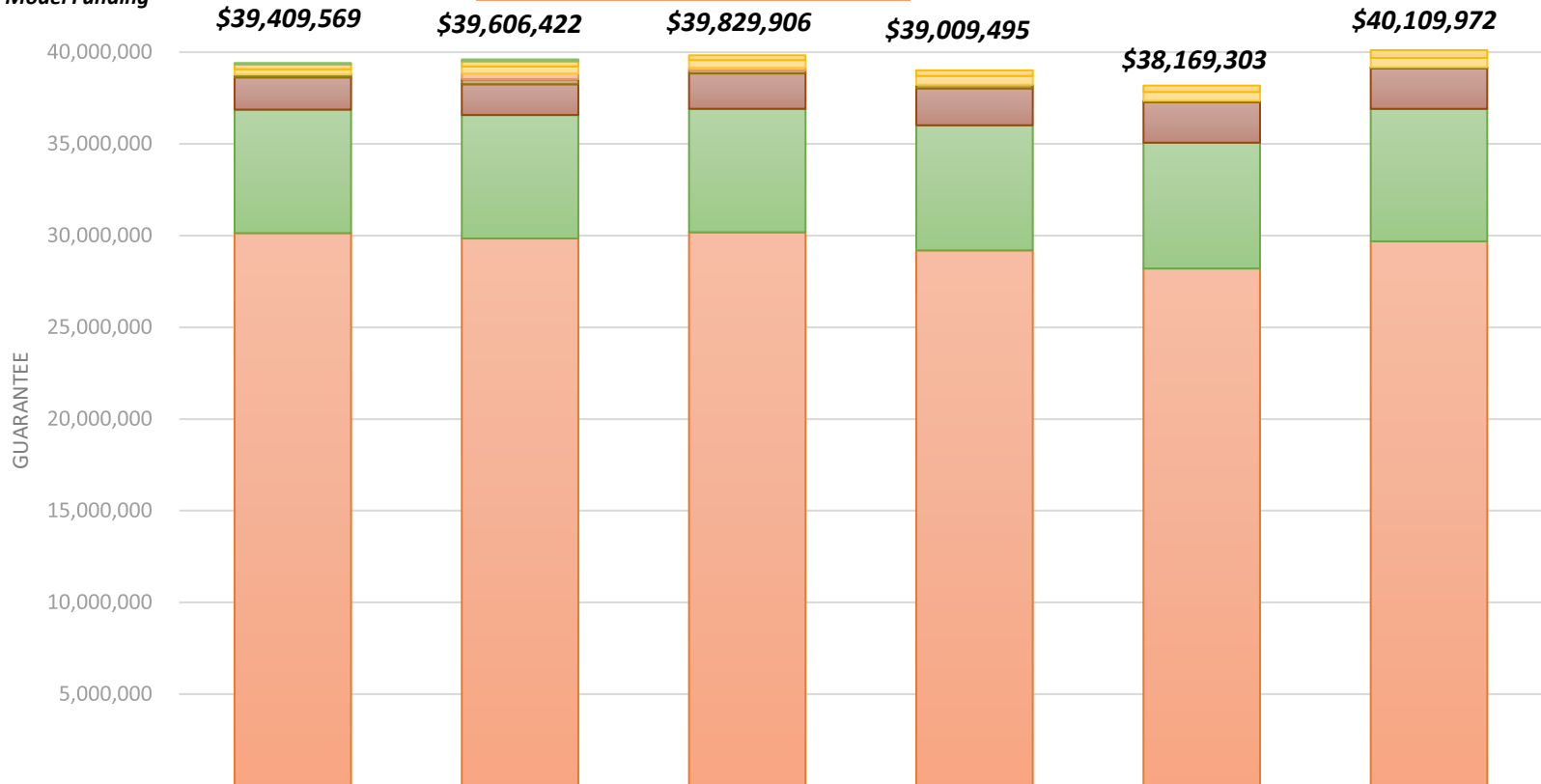
Preliminary Budget

Sweetwater #2 - ADM (Actual versus Funding) 6-Year Trend



SWEETWATER #2 FUNDING MODEL HISTORY

Total incl Off-Model Funding



	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
ADM Hold Harmless	76,172	107,469	-			
Special Tuition-Daggett	265,462	281,151	258,837	306,738	348,040	424,319
Retirement Increase Reimb.	298,499	383,787	421,938	483,748	480,832	509,682
Special Education Reallocation	-	306,403	153,202	-		
Isolation Payments	8,875	9,935	0	11,704	5,318	5,931
Bus Purchase Reimb.	137,474	267,608	155,222	178,000	70,392	52,163
Transportation O & M	1,755,071	1,675,703	1,927,732	2,013,317	2,205,368	2,207,088
Special Education	6,732,458	6,732,458	6,732,458	6,822,827	6,862,374	7,224,246
School & District Level	30,135,559	29,841,908	30,180,517	29,193,161	28,205,677	29,686,543

Select District ID

District ID	School District Name
1902000	Sweetwater #2

Enter Date Prepared

July 10, 2023

A) School Level Inputs (Average Daily Membership (ADM) and Career Technical Education (CTE) Full-Time Equivalents (FTEs):

School Information			School Year 2022-23 ADM														CTE FTE Information		
School ID	School Name	Grades Served	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total ADM	Student FTEs	Teacher FTEs	
1	1902001	Granger Elementary	K-5	1.000	1.509	1.000	0.000	0.000	0.434	0.000						3.943			
2	1902002	Harrison Elementary	K-5	33.188	39.697	37.428	38.084	44.302	36.801	0.000						229.500			
3	1902004	McKinnon Elementary	K-6	4.000	4.000	4.000	1.000	1.000	1.000	1.000						16.000			
4	1902006	Thoman Ranch Elementary	K-8	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000					1.000			
5	1902007	Washington Elementary	K-5	46.691	34.702	29.629	30.617	33.491	30.331							205.461			
6	1902011	Truman Elementary	K-5	54.823	53.161	48.486	48.342	37.663	44.646							287.121			
7	1902013	Monroe Elementary School	K-5	55.750	41.155	53.622	58.840	45.750	62.091							317.208			
8	1902050	Lincoln Middle School	6-8							175.247	165.277	207.414				547.938			
9	1902055	Green River High School	9-12									206.548	205.874	149.011	153.469	714.902			
10	1902056	Expedition Academy	9-12									1.003	8.254	18.378	12.448	40.083			
11	N/A	N/A	N/A																
12	N/A	N/A	N/A																
13	N/A	N/A	N/A																
14	N/A	N/A	N/A																
15	N/A	N/A	N/A																
16	N/A	N/A	N/A																
17	N/A	N/A	N/A																
18	N/A	N/A	N/A																
19	N/A	N/A	N/A																
20	N/A	N/A	N/A																
21	N/A	N/A	N/A																
22	N/A	N/A	N/A																
23	N/A	N/A	N/A																
24	N/A	N/A	N/A																
25	N/A	N/A	N/A																
26	N/A	N/A	N/A																
27	N/A	N/A	N/A																
28	N/A	N/A	N/A																
29	N/A	N/A	N/A																
30	N/A	N/A	N/A																
31	N/A	N/A	N/A																
32	N/A	N/A	N/A																
33	N/A	N/A	N/A																
34	N/A	N/A	N/A																
35	N/A	N/A	N/A																
36	N/A	N/A	N/A																
37	N/A	N/A	N/A																
38	N/A	N/A	N/A																
39	N/A	N/A	N/A																
40	N/A	N/A	N/A																
41	N/A	N/A	N/A																
42	N/A	N/A	N/A																
43	N/A	N/A	N/A																
44	N/A	N/A	N/A																
45	N/A	N/A	N/A																
District Totals				195.452	174.224	174.165	176.883	162.206	175.303	176.247	165.277	208.414	207.551	214.128	167.389	165.917	2,363.156	0.00	0.00

B) First Year Charter School Adjustment (W.S. 21-3-301 through W.S. 21-3-314):

First-year charter school funding is shown after completion of school and ADM information in highlighted cells below.

- 1) Charter school initiated by the school district? (Yes/No)
- 2) Enter the March 1 intended enrollment
- 3) Enter the number of students included in the Model ADM for the district guarantee calculations (3-year average ADM for school years 2020-21, 2021-22, 2022-23)

First Year Charter School Adjustment:

	\$0.00
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Select District ID

District ID	School District Name
1902000	Sweetwater #2

Enter Date Prepared

July 10, 2023

C) Allowable Reimbursements (W.S. 21-13-309(m)(v)(E)):

1) Transportation Maintenance and Operations Reimbursement (W.S. 21-13-309(m)(v)(E)(I)):	\$2,207,088.41
2) Bus Lease and Purchase Reimbursement (W.S. 21-13-320(g) and 2019 Wyo. Sess. Laws, Ch. 204, Sec. 5(b)):	
a) Gross eligible bus purchases in FY2020	\$88,739.59
b) Gross eligible bus purchases in FY2021	\$113,890.00
c) Gross eligible bus purchases in FY2022	\$238,386.00
d) Gross eligible bus purchases in FY2023	
e) Total gross bus purchases	\$679,401.59
f) 20% eligible bus purchases	\$135,880.32
g) MPV Adjustments FY2023	(\$47,677.20)
h) Insurance Proceeds from Loss of Bus FY2023 (85320)	\$36,040.27
i) Total eligible bus purchases (including MPV adj less insurance proceeds)	\$52,162.85
j) Eligible lease payments in FY2023	
Total Reimbursement for Buses	\$52,162.85
3) Pupil Maintenance/Isolation Reimbursement (W.S. 21-4-401)	\$5,930.88
4) Special Education Reimbursement (W.S. 21-13-321(b)):	x
5) Teacher Extra Compensation Reimbursement (W.S. 21-13-309(m)(v)(E)(III)):	
a) Payroll payments to teachers:	
i) Number of teachers affected	
ii) Total salary dollars	
iii) Total fringe dollars	
iv) Program description (optional field; district documentation to be kept on file and is subject to audit):	
b) Other payments to or for teachers (Not Including Rent Subsidies):	
i) Number of teachers affected	
ii) Total value of subsidies	
iii) Amounts reported on W-2	
iv) Program description ((iii) and (iv) are optional fields; district documentation to be kept on file and is subject to audit):	
Total Teacher Extra Compensation Reimbursement	\$0.00
6) Tuition paid by Fremont #38 (a non-unified district) to unified districts (W.S. 21-4-501 and 21-4-504)	

D) Local Revenues (W.S. 21-13-310):

1) Total FY 2023 General Fund (GF) Revenues from WDE601	\$43,598,117.17
2) Less FY 2023 GF Revenues Not Counted as Local Resources:	
Revenue from Federal Sources	\$105,626.00
81110 (Actually received 20/25-mill non-mineral local district taxes)	\$12,691,575.50
81111 (Actually received 20/25-mill mineral local district taxes)	\$22,310,622.19
81112 (Actually received optional operations mill taxes)	
81113 (Actually received operations mill taxes)	
81115 (Actually received optional maintenance mill taxes)	
81116 (Additional voter approved maintenance mill taxes)	
81160 (Voc/Term & adult education taxes)	
8130x (Dual and Concurrent Enrollment Tuition & Fees)	\$54,915.00
81310 (Dual Enrollment Textbook)	
81320 (Regular Day School Tuition - In-State Districts)	
81321 (Distance Education Tuition)	

Select District ID

District ID	School District Name
1902000	Sweetwater #2

Enter Date Prepared

July 10, 2023

81322 (Juvenile Detention Facility Tuition)	
81340 (Adult education tuition)	
81350 (Summer school tuition)	\$5,150.00
81360 (Cooperative programs tuition)	
81410 (Transportation fees - Pupils)	\$12,709.08
81420 (Transportation fees - In-State Districts)	
81430 (Transportation fees - Out-of-State Districts)	
815xx (Interest and other earnings)	\$626,498.88
81690 (Other food service income)	
817xx (Student activities)	\$8,379.00
81800 (Foundation Recapture paid - enter negative number)	(\$9,628,437.64)
81850 (Indirect costs)	\$76,352.48
81910 (Rental, school facilities)	\$67,562.92
81920 (Contributions and donations from private sources)	\$1,375.31
81950 (Refund of prior year's expenditures)	\$18,542.00
81980 (Services provided to other local governments)	
81981 (Transportation services provided to other local governments)	
81991 (ERATE Discount, Rebate or Reimbursement)	\$13,705.35
82110 (Actually received share of 6-mill non-mineral county school taxes)	\$3,097,512.57
82111 (Actually received share of 6-mill mineral county school taxes)	\$3,310,176.49
83110 (Foundation Entitlement received)	\$0.00
83111 (Audit Adjustments - Foundation Program)	\$6,862,374.49
83160 (Tax Shortfall Grant received)	\$0.00
83180 (Out-of-State Tuition Reimbursement)	\$348,040.20
83291 (Retirement Contribution Reimbursement)	\$480,831.97
83360 (Cooperative Services Incentive)	\$0.00
852xx (Transfers-In from other funds)	\$713,774.26
85311 (Sale of fixed assets acquired before 07/1/97)	\$375.00
85313 (Sale of fixed assets purchased with federal funds)	\$0.00
85320 (Compensation for loss of fixed assets)	\$39,566.83
Other (provide full explanation in box below)	

Total General Fund Revenues Not Counted as Local Resources	\$41,217,227.88
Balance of General Fund Revenues Counted as Local Resources	\$2,380,889.29

3) Estimated FY2024 Tax Collections:

a) Estimated Production Year 2020 25-mill local district taxes attributable to minerals (from deferred payments)	
b) Estimated Production Year 2020 6-mill county school tax share attributable to minerals (from deferred payments)	
c) Estimated Production Year 2021 25-mill local district taxes attributable to minerals (from deferred payments)	
d) Estimated Calendar Year 2021 25-mill local district taxes attributable to non-minerals	
e) Estimated Production Year 2021 6-mill county school tax share attributable to minerals (from deferred payments)	
f) Estimated Calendar Year 2021 6-mill county school tax share attributable to non-minerals	
g) Estimated Production Year 2022 25-mill local district taxes attributable to minerals	
h) Estimated Production Year 2022 6-mill county school tax share attributable to minerals	
i) Estimated Production Year 2023 25-mill local district taxes attributable to minerals	\$32,611,314.00
j) Estimated Production Year 2023 6-mill county school tax share attributable to minerals	\$5,714,303.00
Total Estimated FY2024 25 & 6 mill Tax Collections	\$38,325,617.00

4) Tax Excess or (Shortfall) Computation (W.S. 21-13-313(d)):

a) Estimated FY 2022 25-mill local district taxes	\$24,868,639.03
b) Actual post-6/30/91 25-mill local district taxes collected in FY 2023	\$30,739,922.69
c) Estimated FY 2022 6-mill county school tax share	\$4,688,228.01
d) Actual post-6/30/91 6-mill county school taxes collected in FY 2023	\$6,407,689.06

Net Excess Collected (if any, counted as a local revenue)	\$7,590,744.71
Tax Shortfall Grant (if any, amount will be paid separately on or before October 15)	\$0.00

5) Cash Reserves Computation W.S. 21-13-313(e):

a) FY 2023 Foundation Guarantee	\$37,349,129.20
---------------------------------	-----------------

Select District ID

District ID	School District Name
1902000	Sweetwater #2

Enter Date Prepared

July 10, 2023

b) 30% threshold	\$11,204,738.76
c) June 30, 2023 cash reserves	
d) Revenues remaining from settlements of protested amounts	
e) Amount of Impact Aid remaining	
f) Legal Restrictions	
g) Revenue in General Fund Balance Prior to July 1, 1997 and July 1, 2002 1/2 K Payment	\$2,321,012.34
h) General Fund Balance Subject to 30% Limit	(\$2,321,012.34)
i) Percent Over 30% Threshold	0.00%
j) Amount of cash reserves counted as local resource	\$0.00
6) Total Local Revenues	\$48,297,251.00

E) Estimated Foundation Program Guarantee (W.S. 21-13-309(p)):

1) Estimated Foundation Program Guarantee	\$31,951,724.39
2) Less Local Revenues from D(6)	(\$48,297,251.00)
3) Estimated Entitlement Payment	\$0.00
4) Estimated Recapture Payment	\$16,345,526.61

Wyoming Block Grant - School District Resource Summary

School District Name	ADM	
1902000	Sweetwater #2	2,363.156
		Preliminary Wyoming Funding Model Version 3(b)
		District Level-Model FTE's 54.68
		School Level-Model FTE's 260.23
		Total-Model FTE's 314.91

District Level Resources: \$ 9,252,514

	FTE	Funding	
Sub-Total District Level Model Resources:	54.68	\$ 6,987,332	
Central Office & Library:			\$ 2,384,289
Professional	6.18	\$ 847,795	
Clerical	7.27	\$ 469,066	
Non-Personnel		\$ 1,067,429	
Operations & Maintenance:			\$ 2,937,033
Custodians	19.69	\$ 1,119,802	
Maintenance Workers	9.35	\$ 606,231	
Groundskeepers	12.18	\$ 790,013	
Supplies		\$ 420,987	
Utilities			\$ 1,666,009
First Year Charter School Adjustment			\$ -
Sub-Total District Level Reimbursables:			\$ 2,265,182
Transportation Operations			\$ 2,207,088
School Bus and Vehicle Leases and Purchases			\$ 52,163
Transportation Isolation and Maintenance			\$ 5,931
Special Education			\$ -
Allowable Teacher Extra Compensation Reimbursement			\$ -
Tuition: Non-Unified School District Paid to Unified School District			\$ -

School Level Resources: (see school resource summary sheets) \$ 22,699,211

	FTE	Funding	
Sub-Total School-Level Staffing Costs:	260.23	\$ 20,142,638	
Regular Classroom/Core Teachers	125.09	\$ 10,291,029	
Specialist/Elective Teachers	32.84	\$ 2,701,346	
Additional CTE Teachers	-	\$ -	
Minimum Teachers (school greater than 49 ADM)	-	\$ -	
Alternative School Teachers	5.73	\$ 471,081	
Small School Teachers	4.29	\$ 352,579	
Small School District Teachers	-	\$ -	
Instructional Facilitators	3.43	\$ 282,012	
Summer School & Extended Day Teachers	3.36	\$ 276,011	
Tutors	7.77	\$ 639,576	
ELL Teachers	0.66	\$ 54,297	
Substitute Teachers	9.16	\$ 181,030	
Guidance Counselors	5.05	\$ 415,567	
Pupil Support Staff	7.77	\$ 639,576	
Librarians	5.74	\$ 472,501	
School Computer Technicians	4.01	\$ 312,790	
Supervisory Aides	16.37	\$ 696,547	
Principals	6.00	\$ 759,257	
Assistant Principals	2.11	\$ 229,487	
Alternative School Assistant Principals	1.00	\$ 108,739	
Small School Assistant Principals	3.00	\$ 326,217	
Secretarial Staff	6.98	\$ 426,707	
Clerical Staff	9.89	\$ 506,289	
Sub-Total School-Level Non-Staff Costs:			\$ 2,556,573
Gifted & Talented		\$ 117,550	
Professional Development		\$ 367,324	
Supplies & Materials		\$ 558,339	
Equipment & Technology		\$ 590,789	
Additional CTE Equipment and Materials		\$ -	
Extra Duty/Student Activities		\$ 922,571	

Total Estimated Foundation Program Guarantee \$ 31,951,724

REVISED Total Guarantee \$ 31,951,724

2023-2024 GENERAL FUND SALARIES/BENEFITS**July 18, 2023**

AREAS	2023-24 BUDGET
GENERAL FUND	
CERTIFIED	
TEACHERS-ELEM	4,113,875
TEACHERS-MS	1,947,325
TEACHERS-GRHS	2,305,291
TEACHERS-EXPEDITION	298,333
TEACHERS-SPEC ED	1,852,230
SUMMER SCHOOL/EXTENDED DAY	0
ELL TEACHERS	156,021
ELL SUMMER SCHOOL/EXTENDED DAY	5,550
RDG PROG-MONROE	62,249
S.T.E.M. INSTRUCTION	457,066
GUIDANCE COUNSELORS	572,571
PUPIL ASSESSMENT SERVICES	15,000
SOCIAL SERVICES	203,462
HEALTH SERVICES	305,059
PSYCHOLOGICAL SERVICES	79,462
SPEECH SERVICES	222,925
OCCUPATIONAL THERAPY/ADAPT. PE SERVICES	189,555
INSTRUCTIONAL SERVICES	18,936
CURRICULUM DEVELOPMENT/MAPPING	7,500
STAFF DEVELOPMENT/MENTORING/ST HOSTS	56,000
INSTRUCTIONAL FACILITATORS	286,722
MEDIA SERVICES-DISTRICT	77,326
ADMINISTRATION-ACTIVITIES	126,486
ADMINISTRATION-CURRICULUM	121,016
ADMINISTRATION-SPECIAL SERVICES	140,637
ADMINISTRATION-CENTRAL	186,843
ADMINISTRATION-ELEMENTARY	436,091
ADMINISTRATION-MIDDLE SCHOOL	322,385
ADMINISTRATION-GRHS	328,988
ADMINISTRATION-EXPEDITION	107,505
ADMINISTRATION-HR STAFF SERVICES	139,651
ADMINISTRATION-HR STAFF RECRUITMENT	17,000
CERTIFIED CONTINGENCY	0
Subtotal	15,159,060
PROFESSIONAL	
BUSINESS ADMIN	259,887
DATA MANAGEMENT SERVICES	100,739
MAINTENANCE	131,395
TRANSPORTATION	89,989
TECHNOLOGY	113,261
Subtotal	695,271
SUPPORT	
ELEM INSTR SUPPORT	117,140
MS INSTR SUPPORT ISS AIDE	27,346
GRHS ACCOMPANIST	23,581
AIDES-SPEC ED	943,249
AIDES-SPED TRANS	98,786

2023-2024 GENERAL FUND SALARIES/BENEFITS**July 18, 2023**

AREAS	2023-24 BUDGET
AIDES-ELL	41,648
S.T.E.M. AIDES	27,354
ACTIVITIES/INCL SUPP EXTRA	45,781
PUPIL ASSESSMENT SUPPORT SERVICES	2,500
SPEECH PATH SUPPORT AIDE	107,309
HEARING IMPAIRED EXTRA DUTY	66,703
OCC THERAPY SUPPORT AIDE	46,343
VISION AIDES	43,420
SPRV IMPRV INSTRUCTION-SUPPORT	49,632
AIDES-MEDIA (EXPA)	0
SPECIAL SERVICES	45,122
STAFF DEVELOPMENT TECHNOLOGY SUPPORT	53,889
ADMIN-CENTRAL	61,429
ADMIN-ELEM	233,601
ADMIN-LMS	106,625
ADMIN-GRHS	191,453
ADMIN-EXP ACA	35,618
ADMIN-BUSINESS	186,531
PURCHASING	43,556
DATA MANAGEMENT SERVICES SUPPORT	92,457
MAINTENANCE COORDINATION	55,812
MAINTENANCE OPERATIONS/SECURITY	516,780
CUSTODIAL	1,160,164
CUSTODIAL-GROUNDS	143,717
TRANSPORTATION-REGULAR	1,013,691
TRANSPORTATION-SUMMER SCHOOL	30,000
TRANSPORTATION-ACTIVITY	99,000
TRANSPORTATION-OTHER	10,000
HR STAFF SERVICES	54,559
TECH COORDINATION	222,963
Subtotal	5,997,756
RECREATION BOARD FUNDED POSITIONS	
ATHLETIC TRAINER	66,554
SUMMER WEIGHTROOM	31,460
AQUATICS CENTER MANAGER	76,975
AQUATICS CENTER INSTRUCTORS/LIFEGUARDS	164,413
AQUATICS CENTER SUBS	4,000
AQUATICS CENTER OVERTIME	4,000
AQUATICS CENTER LEAVE PAY	1,000
Subtotal	348,402
CERTIFIED SUBS/SPECIAL PROGRAMS	
TEACHERS	535,000
ADMINISTRATORS	5,000
STAFF DEVELOPMENT FOR SUBS	7,500
ESY-SPED SUMMER SCHOOL/EXT DAY	52,000
HOMEBOUND	4,000
Subtotal	603,500

2023-2024 GENERAL FUND SALARIES/BENEFITS
July 18, 2023

AREAS	2023-24 BUDGET
SUPPORT SUBS/SPECIAL PROGRAMS	
AIDES	90,200
SUMMER SCHOOL-SPEC ED	20,000
OFFICE	19,000
CUSTODIAL/MAINT/WH	19,000
SUMMER CREW MAINT/TECH	41,000
TRANSPORTATION SUPPORT	52,000
Subtotal	241,200
OVERTIME	
AIDES-OT	300
OFFICE-OT	11,900
CUSTODIAL/MAINTENANCE-OT	8,000
TRANSPORTATION-OT	32,300
TECHNOLOGY-OT	500
Subtotal	53,000
ACTIVITY CONTRACTS	733,298
EXTRA DUTY/OFFICIALS	10,000
Subtotal	743,298
CERTIFIED LEAVE PAY	34,350
VRIP	0
PROFESSIONAL LEAVE PAY	2,725
SUPPORT LEAVE PAY	21,150
CERTIFIED SICK LEAVE SEVERANCE	34,500
PROFESSIONAL SICK LEAVE SEVERANCE	4,500
SUPPORT SICK LEAVE SEVERANCE	11,000
Subtotal	108,225
GF Salary Subtotal	23,949,710
GF BENEFITS:	
FICA	1,832,144
GF RETIREMENT 14.94%	3,445,434
GF HEALTH INS	5,133,954
LIFE INSURANCE	23,849
LTD INSURANCE	64,732
WORKERS COMP	228,872
UNEMPLOYMENT INS	10,000
TUITION/OTHER	5,000
STUDENT TUITION (REIMB)	0
GF Benefit Subtotal	10,743,986
GENERAL FUND TOTAL	\$34,693,697

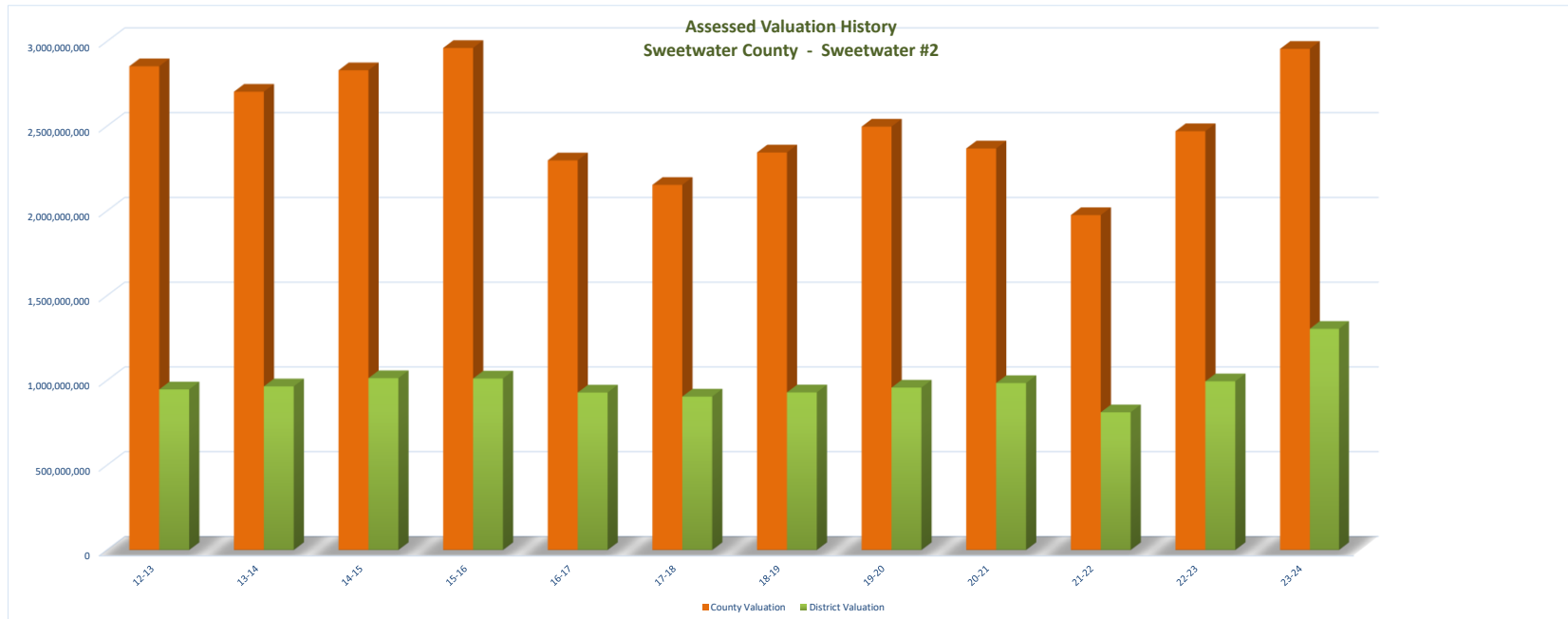
SWEETWATER CO. SCHOOL DISTRICT #2
NON-SALARY BUDGET BY PROGRAM/DEPARTMENT
7/14/2023

PROGRAM/DEPARTMENT	23-24 BUDGET	ENC.	EXPENDED	% ENC/EXP
1-Instruction	2,199,082	116,301	-	5.3%
Bldgs-Elem-Harr	29,792	406	-	
Bldgs-Elem-Monr	41,496	3,271	-	
Bldgs-Elem-Trum	37,506	4,501	-	
Bldgs-Elem-Wash	28,063	287	-	
Bldgs-HS-Expedition	12,312	-	-	
Bldgs-HS-GRHS	178,447	18,337	-	
Bldgs-MS-LMS	82,424	2,668	-	
Bldgs-Rural-Granger	1,568	-	-	
Bldgs-Rural-McKinnon	5,643	-	-	
Bldgs-Rural-Thoman	-	-	-	
Curriculum	308,800	17,894	-	
Technology	376,744	68,939	-	
Tuition Non-Sped	440,287	-	-	
Special Ed-309E	656,000	-	-	
2-Instr. Support	1,016,450	129,787	-	12.8%
Activities	331,000	75,107	-	
Curriculum	133,950	7,500	-	
Printing/Copiers	47,000	-	-	
Special Services	42,000	-	-	
SS/ExtDay/STEM	1,500	47,180	-	
Special Services Contracted	461,000	-	-	
3-District	3,826,904	584,402	-	15.3%
Asset Acquisition	80,000	36,255	-	
Business Admin	77,500	507	-	
Central Admin	134,204	-	-	
Data Management	65,000	-	-	
Human Resources	45,000	-	-	
Maintenance	435,000	184,380	-	
Operations	1,735,750	-	-	
School Board	74,000	-	-	
School Board-Priority	12,500	-	-	
Security-SRO	90,000	-	-	
Technology	305,500	68,758	-	
Transportation-Vehicles	215,000	-	-	
Transportation	557,450	294,502	-	
4-Transfers	10,000	-	-	0.0%
Food Service	-	-	-	
5-Rec Board Funded	255,470	-	-	0.0%
Activities	40,000	-	-	
Aquatics	215,470	-	-	
Instruction	-	-	-	
6-Designated	-	-	-	0.0%
Grand Total	7,307,906	830,490	-	11.4%



**SWEETWATER COUNTY SCHOOL DISTRICT NO. 2 MILL LEVIES
MILL LEVIES & ASSESSED VALUATION HISTORY CHART
7/1/2023**

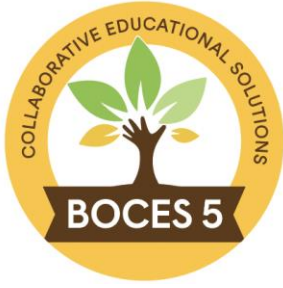
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Mandatory District	25	25	25	25	25	25	25	25	25	25	25	25
County Mandatory	6	6	6	6	6	6	6	6	6	6	6	6
State Foundation Mandatory	12	12	12	12	12	12	12	12	12	12	12	12
Optional General Operation	0	0	0	0	0	0	0	0	0	0	0	0
Optional Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Interest	0.0	1.678	1.813	1.786	1.671	1.710	1.797	1.710	1.501	0.000	0.000	0.000
BOCES (Sweetwater)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BOCES (Region V)	0.18	0.2	0.2	0.1	0.109	0.113	0.113	0.20	0.20	0.20	0.20	0.20
Recreation Board	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mills over Mandatory (43)	1.700	3.378	3.513	3.386	3.280	3.323	3.410	3.410	3.201	1.700	1.700	1.700
BOCES (Region V) Mill Levy	0.18	0.20	0.20	0.10	0.109	0.113	0.113	0.20	0.20	0.20	0.20	0.20
BOCES (Region V) Revenue	170,460	193,034	202,691	101,139	101,139	102,246	105,031	191,556	196,868	163,610	198,949	260,891
SD#2 - Assessed Valuation	947,000,114	965,168,846	1,013,455,514	1,011,390,185	928,625,233	904,831,874	929,477,397	957,781,127	984,341,860	818,051,677	994,745,561	1,304,452,576
Annual Percentage Change +/-	11.1%	1.9%	5.0%	-0.2%	-8.2%	-2.6%	2.7%	3.0%	2.8%	-16.9%	21.6%	31.1%



Assessed Valuation History

<u>SCHOOL DISTRICT</u>	2019 Values	2020 Values	2021 Values	2022 Values	2023 Values	PREV YEAR	
	ASSESSED VALUATION	ASSESSED VALUATION	ASSESSED VALUATION	ASSESSED VALUATION	ASSESSED VALUATION	VARIANCE	VAR %
1	1,466,695,571	1,324,342,952	1,116,094,690	1,407,845,592	1,557,083,719	149,238,127	10.6%
2	957,781,127	984,341,860	818,051,677	994,745,561	1,304,452,576	309,707,015	31.1%
1-C	72,809,564	59,634,985	41,281,835	67,757,676	94,341,269	26,583,593	39.2%
TOTAL	2,497,286,262	2,368,319,797	1,975,428,202	2,470,348,829	2,955,877,564	485,528,735	24.6%
ROCK SPRINGS	230,173,119	230,012,684	230,111,883	248,991,859	269,976,732	20,984,873	8.4%
GREEN RIVER	93,019,475	94,343,739	95,721,002	103,072,378	112,217,038	9,144,660	8.9%
SUPERIOR	908,180	908,928	857,633	832,601	913,170	80,569	9.7%
GRANGER	1,376,443	1,471,044	1,394,277	1,675,659	1,719,301	43,642	2.6%
WAMSUTTER	3,898,349	3,861,706	3,826,120	4,145,675	4,667,967	522,292	12.6%
BAIROIL	20,795,052	14,934,581	10,080,830	16,535,288	25,593,560	9,058,272	54.8%
INDUSTRY	Miscellaneous Roll	Miscellaneous Roll	Miscellaneous Roll	Miscellaneous Roll	Miscellaneous Roll	PREV YEAR	
						VARIANCE	VAR %
(50101) RAILROAD COMPANIES	37,642,030	41,067,628	46,006,948	51,371,470	62,399,564	11,028,094	21.5%
(50102) AIRLINE COMPANIES	776,785	627,959	392,968	343,850	318,869	-24,981	-7.3%
(50103) GAS DISTRIBUTION CO.	3,570,665	4,243,634	4,074,952	5,534,233	4,878,565	-655,668	-11.8%
(50104) GAS PIPELINE COMPANIES	46,456,742	50,757,174	54,213,488	51,486,955	44,626,430	-6,860,525	-13.3%
(50105) LIQUID PIPELINE CO.	25,482,319	27,490,802	24,890,210	19,772,813	20,067,124	294,311	1.5%
(50106) MAJOR ELECTRICS	79,656,512	100,819,684	88,143,477	96,575,072	102,227,310	5,652,238	5.9%
(50107) RURAL ELECTRICS	691,817	794,753	646,239	613,751	456,969	-156,782	-25.5%
(50109) MAJOR TELEPHONES	1,287,072	1,294,834	1,484,381	1,966,253	2,243,442	277,189	14.1%
(50110) CABLE/SATELLITE COMPANIES	19,878	19,238	33,498	6,644	7,466	822	12.4%
(50111) CELLULAR TELECOMM.	772,841	768,561	831,314	805,280	743,954	-61,326	-7.6%
(50112) RURAL TELEPHONE CO.	603,556	471,710	555,272	471,345	583,770	112,425	23.9%
(50113) RESELLER TELEPHONE	377,941	385,100	431,751	411,149	550,946	139,797	34.0%
(50209) GAS PRODUCTION	473,435,432	326,444,787	223,680,653	494,492,147	727,591,691	233,099,544	47.1%
(50218) OIL PRODUCTION	354,425,152	298,886,528	168,311,405	251,175,658	332,851,503	81,675,845	32.5%
(50220) SAND & GRAVEL	1,496,391	1,727,930	1,681,331	1,835,564	1,444,236	-391,328	-21.3%
(50222) SURFACE COAL	134,118,531	139,344,833	114,839,240	94,076,421	153,712,142	59,635,721	63.4%
(50230) TRONA	472,910,533	499,802,467	378,884,592	444,546,238	566,347,854	121,801,616	27.4%
(50231) UNDERGROUND COAL	69,057,545	74,093,769	84,555,915	113,455,796	15,696,369	-97,759,427	-86.2%
(50232) URANIUM	3,448,397	1,352,631	255,023	1,152	899	-253	-22.0%
TOTAL STATE ASSESSED	\$1,706,230,139	1,570,394,022	1,193,912,657	1,628,941,791	2,036,749,103	407,807,312	25.0%
TOTAL LOCAL ASSESSED	\$791,056,123	797,925,775	781,515,545	841,407,038	919,128,461	77,721,423	9.2%
TOTAL TAXABLE VALUATION	\$2,497,286,262	2,368,319,797	1,975,428,202	2,470,348,829	2,955,877,564	485,528,735	19.7%

Source: Sweetwater County Assessor
https://www.sweetwatercountywy.gov/departments/assessor/taxing_authority_certified_values.php



PO Box 899 · 3850 N. Wilderness Drive · Wilson, Wyoming 83014
Main Office: 307.733.8210 · Fax: 307.733.8462

February 22, 2023

To: BOCES 5 Member School Districts:

- | | |
|--------------------------------------|--------------------------------------|
| Carbon County School District #2 | Fremont County School District #14 |
| Fremont County School District #21 | Lincoln County School District #1 |
| Lincoln County School District #2 | Sublette County School District #1 |
| Sublette County School District #9 | Sweetwater County School District #1 |
| Sweetwater County School District #2 | Teton County School District #1 |
| Uinta County School District #1 | Uinta County School District #4 |
| Uinta County School District #6 | |

From: BOCES 5 Executive Board

Re: Resolution for Mill Levy Request for BOCES 5

We want to thank all of our member districts for their continued support of the BOCES 5 programs and students. The funds generated from your communities through the mill levy are essential and invaluable to our program. In addition, the mill levy supports ensure all buildings, vehicles, and technology remain up to date and keep our students and staff secure. Because of you, and your community, our children, some of the most in need individuals in our state, are receiving the services, care and therapeutic interventions necessary for them to become responsible people and contributing citizens.

Please fund the mill request for BOCES 5

Thank you on behalf of the Board, Students and Staff of BOCES 5

Outreach Services:

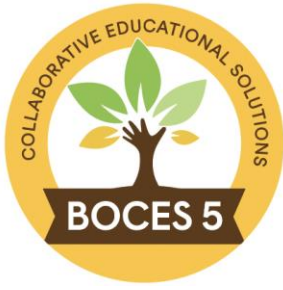
Special Education & Related Services · Professional Development · District Support Services

Therapeutic Residential & Day Schools:

C-V Ranch Residential Facility · Hayden Peak Academy · Natural Bridge Academy
Roosevelt Learning Center · Spirit Mountain Academy · Sunrise School



www.boces5.org



EXECUTIVE BOARD RESOLUTION Request for Mill Levy

Be it resolved, that on this date, February 22, 2023, the Executive Board of Region V Board of Cooperative Educational Services (BOCES 5) approved the resolution to request that each of its member districts approve a mill levy for fiscal year 2023 – 2024 as allowed under W.S. 21-20-109 (as amended) utilizing one of the options below:

1. Two-tenths (.2) of a mill.
2. The number of students in the member district (fall 2022 count) times \$227.99 plus two tenths of a mill all divided by two to be the amount of the mill levy.
[[Number of district students x \$227.99 + (.2mill)] ÷ 2 = Amount to be levied.
3. Levy an amount of the member district's choosing not exceed .5 of a mill.

Stephanie Thompson

2/22/2023

Ms. Stephanie Thompson, Chairman of BOCES 5 Executive Board

2/22/2023

Outreach Services:

Special Education & Related Services · Professional Development · District Support Services

Therapeutic Residential & Day Schools:

C-V Ranch Residential Facility · Hayden Peak Academy · Natural Bridge Academy
Roosevelt Learning Center · Spirit Mountain Academy · Sunrise School





**Board of Trustees Special Revenue Grant Approval Request 2023/2024
2023-2024 CONSOLIDATED GRANT - Federal Funding**

Grant Title	Description	FY 2024	Variance FY 2023
Title I*	Reading/Math Improvement	691,046	20,634
Title II-A**	Classroom Size Reduction	162,216	-36,058
Title IV	Student Support & Academic Enrichment	103,948	(5,514)

CONSOLIDATED GRANT TOTAL **957,210** **(20,939)**

*Title I approval includes authorization of any schools that qualify for school-wide program.

**Title II-A approval includes authorization for Classroom Size Reductions Teachers.

2023-2024 STAND ALONE GRANTS - Federal Funding

Grant Title	Description	FY 2024	Variance FY 2023
Perkins	Vocational Education	48,723	-7,840
Perkins	Cutting Edge	25,000	16,000
Title VI-B, IDEA	Special Education	893,356	33,658
Title VI-B, 619	Special Education Pre-School and Screening	10,761	799
CTE	CTE Collaboration	13,900	4,495

STAND ALONE FEDERAL TOTAL **\$991,740** **47,113**

FEDERAL FUNDING TOTAL **\$1,948,950**

2023-2024 BOCES GRANTS

Grant Title	Description	FY 2024	Variance FY 2023
BOCES	DIST ELL Program	111,000	8100
BOCES	GRHS Academic Learning	77,900	26,166
BOCES	GRHS Concurrent Enrollment	55,000	6,355
BOCES	DIST LLI Program	48,400	13,903
BOCES	DIST Program Improvement	25,000	0
BOCES	DIST Mentoring Program	14,700	-12
BOCES	GRHS Science Field Trip	5,000	0
BOCES	GRHS Pottery Artist	3,000	0

BOCES TOTAL **340,000** **54,512**

2023-2024 NATIONAL BOARD CERTIFIED - State Funding

Grant Title	Description	FY 2023	Variance FY 2023
NBCT	National Board Certified	16,000	0

2023-2024 NEW - Federal Funding

Grant Title	Description	FY 2023	Variance FY 2023
Federal	TISS GRANT	227,000	227,000

2023-2024 NEW GRANT FUNDING **\$ 2,531,950** **\$ 281,512**



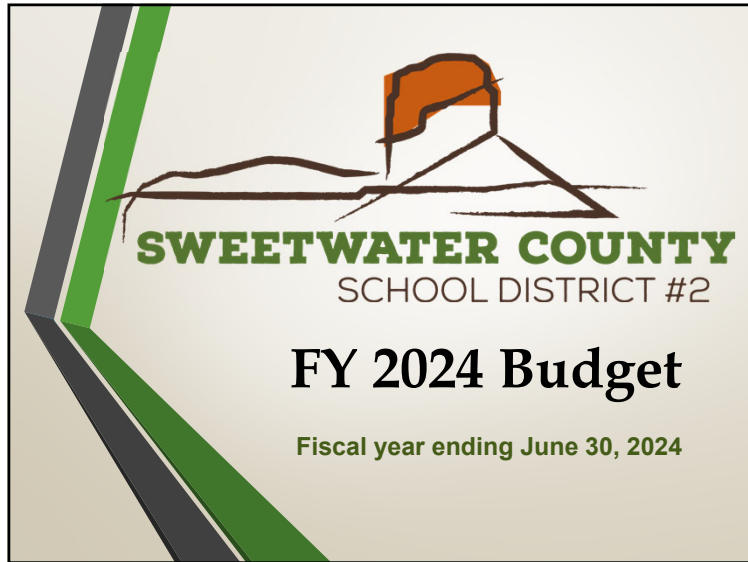
2023-2024

SUMMARY OF PROPOSED PRELIMINARY BUDGETS

Tuesday, May 9, 2023

Funds	1 Cash Available For Budget	2 Estimated Revenues For Budget	3 Estimated Cash Plus Revenues	4 Appropriations	5 Estimated Tax Requirements		
General	\$10,241,641	\$41,833,088	\$52,074,730	\$41,930,871	\$28,744,685	25	Mill
Special Revenue	-\$898,728	\$6,953,155	\$6,054,428	\$6,054,428	\$0		
Debt Service	\$0	\$0	\$0	\$0	\$0	-	Mill
Food Service	\$723,756	\$1,279,512	\$2,003,267	\$1,576,564	\$0		
Pupil Activity	\$456,637	\$600,000	\$1,056,637	\$1,009,437	\$0		
Major Maintenance	\$2,296,782	\$2,381,645	\$4,678,427	\$2,440,000	\$0		
Capital Projects	\$734,893	\$493,087	\$1,227,980	\$1,227,980	\$0		
Special Reserve-Equip. Fund	\$1,579,310	\$43,975	\$1,623,285	\$1,623,285	\$0		
SD#2 Recreation Board	\$1,959,794	\$1,199,787	\$3,159,581	\$1,071,898	\$1,149,787	1	Mill
Total Appropriations				\$56,934,463			

Agency	Mill Levy	Amount
Sweetwater BOCES	0.5	574,894
Region V BOCES (Maintenance)	0.2	229,957
Recreation Board	up to 1	1,149,787



Budget Highlights


- The budget represents a collaborative effort of the Board, each school and department to implement a financial plan reflecting the long term goals of the District to maximize the alignment of resources with student achievement.

Budget Highlights

- External Cost Adjustment funded by State Legislature**
 - Professional Labor 4.254% Support Labor 5.377%
 - Educational Materials 13.519% Energy 30.061%
 - Maintained FY 2023 External Cost Adjustment
 - Education Materials 5.958% Energy 8.935%
 - Estimate \$1,581,500
- Student Enrollment Slight Increase of 25 (1%) and 33 (1.4%) during the past two years.
- Continue to utilize CARES Act Grants to address learning loss, mental health services and supports, technology needs, school resources, sanitization supplies, facility improvements-student health.


Budget Highlights

- Board of Trustees and GRE A agreed to**
 - Certified Teacher Base Increase \$2,800 (5.7%) , & Experience and Education Steps
 - Support Staff Base Increase \$0.85, & Experience Steps \$0.20
 - Equivalent Salary Adjustments to Admin/Supervisors/Activity Contracts and Substitutes
 - Granted a step for 2013-14 school year, as recommended by Salary Schedule Study Committee
 - Diversified Health Insurance Plan Offerings
- Transitioned from Entitlement District to a Recapture District




Budget Highlights

- **Funding Model Technical Correction**
 - Foundation Guarantee is reduced by the Special Education Reimbursement
 - Special Education becomes an off-model State Revenue
 - Reduces Allowable Cash Reserves to 30% of the reduced Foundation Guarantee 20.0% to 24.6%




Budget Appropriations

1. General Fund	\$42,001,603
2. Special Revenue Fund	\$ 5,628,322
3. Debt Service Fund	\$ 0
4. Nutrition Services Fund	\$ 1,572,798
5. Pupil Activity Fund	\$ 1,038,472
6. Major Maintenance	\$ 4,984,778
7. Capital Projects Fund	\$ 1,302,821
8. SD#2 Recreation Board	\$ 1,142,931
9. Equipment Fund	\$ 1,636,989
10. TOTAL	\$59,308,714



ADM – Funding Impact

• FY2024 Funding ADM	2,363.2
Loss of 14 (actual ADM)	
• FY2023 Funding ADM	2,377.4
Loss of 55 (rolling average)	
• FY2022 Funding ADM	2,431.9
Loss of 86 (rolling average)	
• FY2021 Funding ADM	2,517.7
• Loss of 53 (rolling average)	




2023 Assessed Valuation

▶ **District Assessed Valuation:**

- \$1,304,452,576 **+31.1%**
- **District 25 Mill** **\$32,611,314**


▶ **County Assessed Valuation:**

- \$2,955,877,564 **+19.7%**
- **County 6 Mill (32%)** **\$ 5,714,303**




Funding Summary

• Foundation Model Guarantee	\$ 31,951,725
• Special Education Reimb.	\$ 7,224,246
• Off-Model WY Retirement	\$ 509,682
• Off-Model Daggett Tuition	<u>\$ 424,319</u>
• Total Model & Off-Model	\$ 40,109,972
• Increase of 5.1%	\$1,931,971



Funding Model Summary


• <u>Model Guarantee</u>	<u>\$31,951,724</u>	
• Local Taxes (est.)	\$ 38,325,617	119.9%
• Local Resources	\$ 2,380,889	7.5%
• <u>Total Local Resources</u>	<u>\$ 40,706,506</u>	127.4%
• Entitlement/ Recapture	\$ 8,754,782	27.4%
• Offset Special Ed. Reimb.	\$ 7,224,246	
• Net	\$ 1,530,536	



General Fund


Revenues*	\$34,287,982
Excess Taxes 22-23	\$ 7,590,745
Funds Available	\$41,878,727

Appropriations*	\$42,001,603
Salaries/Benefits 82.8%	\$34,693,697
Non-Salary 17.5%	\$ 7,307,906



General Fund – Cash Reserves

• HB0030 - Allowed an increase from 15% to 30% for 6/30/2022 through 6/30/2026 (Tying in with CARES Act Funds)	
• Undesignated Reserve 24.6%	\$7,498,869
• Hold Harmless Reserve Pre-97	\$2,321,012
• Hold Harmless Reserve Impact Aid	\$ 611,190




Major Maintenance

- ▶ State facilities funding for District major maintenance projects, based on allowable District building square footage and ADM.
- ▶ **Beginning Balance: \$2,513,778**
- ▶ **Revenues: \$2,471,000**
- ▶ **Appropriations: \$4,984,778**
- ▶ **Projects in Process \$4,056,703**
- ▶ **Undesignated \$ 928,075**



Special Revenue

- ▶ **Revenues \$ 6,294,771**
 - Local sources \$ 407,605
 - State sources \$ 16,000
 - Federal sources \$ 5,871,167
- *****
- **Appropriations \$ 5,628,322**
 - Includes remaining ESSER III Funds of \$2,387,798 - extends to September 2024




Nutrition Services

Program returns to paid meals at beginning of 2022-23 school year. NSL Seamless Summer Option (SSO) provides free meals to children ages 2-18 ends July.

Lunch price increase of \$0.50 to Elementary \$3.25, Middle School \$3.50, High School \$3.75, Adult \$4.50.

Breakfast price increase of \$0.15 to \$0.35 to Elementary \$2.00, Middle School \$2.30, High School \$2.60, Adult \$2.85.

General Fund Subsidy Contingency \$150,000.




Nutrition Services

- FY 2023 Revenues exceeded Budget by \$124,090 (9.4%)
 - Paid Meals exceeded budget 15.4%
 - Federal Reimbursement exceeded budget 11.0%
 - Federal Reimbursement @ .77 per paid meal (to .38)
 - Summer Meal Program Reimbursement \$181,907
 - Supply Chain Grant \$60,943
 - No General Fund Subsidy Required
- FY 2023 Expenses \$1,457,650 (88% of budget)
- Reserves total \$827,183
 - Reserves will reduce by \$231,527 in FY 2024 as program returns to normal operations.









Nutrition Services









	Beginning Balance	\$ 827,183
	Revenues	\$1,341,262
	Appropriations	\$1,572,798




Capital Projects Fund

 Funding from State Facilities Division (SFD), bond proceeds and recreation mill for major District projects.


	Beginning fund balance:	\$ 748,342
	Aquatics Premium and Maintenance Accounts	
	Revenues:	\$ 554,479
	School Facilities Division & Interest:	\$ 321,666
	Transfers from Recreation Board:	\$ 232,813

	Appropriations:	\$1,302,821
	Projects:	
	LMS Stadium Turf Replacement	56,135
	GRHS & LMS Tennis Courts	46,381
	Sound Systems	130,297
	District Security Enhancements	195,566
	Aquatics Premium and Maintenance Balance	774,442
	Contingency	100,000



Special Reserve for Equipment

- **Per Wyoming Statute 21-13-504**
- **Funded by General Fund Reserve in FY 2020 and FY 2021**
- **Appropriations \$1,636,989**



Pupil Activity Funds

- A fund that accounts for student activity programs that have student participation in the activity, student and parent involvement in fund raising, and student involvement in the management of the programs. There are approximately 130 individual activities in the fund.
- **Current Balances \$417,946**



Debt Service Fund


- ▶ Legal Debt Margin is **\$130,445,258**
 - 10% of Assessed Valuation
- ▶ No Outstanding Debt




Mill Levies - Voluntary

Voluntary Levies


▶ Sweetwater BOCES	.5 Mill	\$ 652,226
▶ BOCES Region V	.2 Mill	\$ 260,891
▶ Recreation Board (allowed by W. S. 18-9-201)	1.0 Mill	\$1,304,453
Total Mill Levy	44.70 Mill	No Change



Questions




SWEETWATER COUNTY
SCHOOL DISTRICT #2
Recreation Board
FY 2024 Budget
Fiscal year ending June 30, 2024




Recreation Board

- Separate entity – Component Unit of School District No. 2
- Recreational Purposes Only
- Funds transferred to District accounts (General Fund & Capital Projects)
- Funds transferred to Other Agencies (Grants)
- 13th Year of Operations




Recreation Board
FY 2023 UPDATE

- REVENUES \$1,541,642
 - 1 Mill 47.6% ; Interest \$73,886
- APPROPRIATIONS \$1,257,629
 - 80% expensed; \$114,202 Budgeted forward



Recreation Board
FY 2023 UPDATE

- Ending Reserves \$2,420,879
- Undesignated Reserves \$1,405,358
- Increase of \$683,755



Recreation Board – FY 2024

Voluntary Levy-Sweetwater County School District #2


Recreation Board \$ 1,304,453

(Up to 1.0 Mill allowed by W. S. 18-9-201)

Based on 2023 Assessed Valuation

\$1,304,452,576

(31.1% Increase)




Recreation Board

- **Beginning fund balance: \$ 2,420,879**
- **Revenues: \$ 1,378,453**
- **Appropriations: \$ 1,142,931**

Recurring expenditures include Athletic Trainer, Strength & Conditioning Program (2nd Year), Aquatics Center staffing and operations: \$737,744

Activities – \$40,000 – Equipment, Supplies and Coach Professional Development

Capital Projects LMS Stadium Turf Replacement \$56,135, Tennis Court Resurfaces \$46,381, Sound Systems \$130,297



Recreation Board

- **Appropriations (cont'd.):**

Community Grants Total		\$132,374	
City GR-Riverside Park	\$50,000	GR Pickleball Club	\$10,000
Greenbelt Task Force	\$30,000	City GR-Summer Swim	\$8,082
City GR-Summer Day Camp	\$18,400	GR Challenger Baseball	\$3,825
GR Jr. Jazz Basketball	\$4,000	Southwest BMX Bike Park	\$8,067



Recreation Board

- **Reserve Designations:**
 - Aquatics Operations-1 Year \$474,769
 - LMS Stadium Turf Field Replacement \$190,417
 - GRHS Turf Field Replacement \$459,588
 - Projected Undesignated Fund Balance \$1,531,627

Projected Total Reserves \$2,656,401



Recreation Board

- Questions: