



NATRONA COUNTY SCHOOLS

# ANNUAL BUDGET REPORT

*FISCAL YEAR 2026*

# ANNUAL BUDGET FISCAL YEAR 2026

Adopted July 14th, 2025

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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 FY 2026 ANNUAL BUDGET**

**TO: NCSD Board of Trustees**

**FROM: NCSD Board Budget Committee**

**DATE: July 14, 2025**

We recommend that the Board of Trustees adopt the proposed Fiscal Year 2026 Budget.

The development of the budget for Fiscal Year 2026 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 14, 2025, at 6:00 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 FY 2026 budget development process began in September 2024 and was accomplished in four phases:

- Phase I - Preparation (September 2024 - April 2025) – 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 2025 – April 2025) - During this phase Conceptual Budget Plan is developed, reviewed and revised by the BBC.
- Phase III – Implementation (April 2025 – June 2025) - During this phase the Conceptual Budget Plan is implemented resulting in a detailed budget for the next fiscal year.
- Phase IV – Adoption (June 2025 – July 2025) - During this phase the final draft of the fiscal budget is reviewed, revised and adopted.

The FY 2026 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 while building and maintaining resilience.
- 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 2026 including actions of Wyoming State Legislature
- Projected Student Enrollment for Fiscal Year 2026
- Staffing formulas and salary schedules for Fiscal Year 2026
- 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 Christopherson**  
**Chair**



**Trustee Howie**  
**Vice-Chair**



**Trustee Alvey**  
**Treasurer**



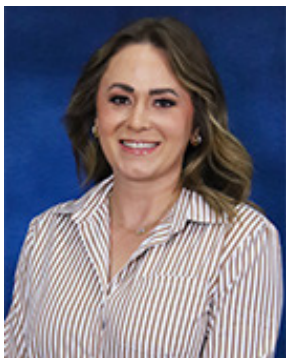
**Trustee Stedillie**  
**Clerk**



**Trustee Bolender**



**Trustee Hopkins**



**Trustee Petrino**



**Trustee Schmidt**



**Trustee True-Wells**



# CENTRAL ADMINISTRATION

Angela Hensley .....	Superintendent
Amy Rose .....	Associate Superintendent
Steve Ellbogen .....	Executive Director
Matt Flett .....	Chief Financial Officer
Charlotte Gilbar .....	Executive Director
Angie Hayes .....	Executive Director
Trevor Mahlum .....	Executive Director
Nicole Rapp .....	Executive Director

# 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  
307-253-5445  
[matthew\\_flett@natronaschools.org](mailto:matthew_flett@natronaschools.org)



NATRONA COUNTY SCHOOLS  
*Educational Excellence*

# STRATEGIC PLAN

## 2024-2029



### ***Student Growth and High Academic Excellence and Achievement***

**By 2029, all NCSD schools will meet or exceed school-level performance expectations as defined in the Wyoming School Accountability model.**

#### **STRATEGIES**

- Implement with intentionality a guaranteed and viable curriculum focusing on tier one with high expectations for all students.
- Continuously improve Professional Learning Communities (PLC) to answer the four questions based on the district curriculum.
- Implement an evidence-based instructional framework.

**By 2029, each assessed NCSD grade level will meet or exceed targets on the State English Language Arts academic indicator as measured by the statewide (WYTOPP) assessment in grades 3-10.**

#### **STRATEGIES**

- Implement with intentionality a guaranteed and viable curriculum focusing on tier-one with high expectations for all students.
- Implement an evidence-based literacy framework in all grades K-12.

**By 2029, NCSD will improve high school graduation rate as measured by the Federal Four (4) Year on-time graduation rate and the Wyoming Accountability in Education Act (WAEA) extended graduation rate - released annually:**

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

#### **STRATEGIES**

- Continuously improve individual graduation plans for each student.
- Continuously improve Professional Learning Communities (PLC) to answer the four questions based on the district curriculum.
- Develop and implement a system for early intervention for students at risk of dropping out of high school.

### ***Safe & Healthy Environments***

**By 2029, NCSD will ensure that all district environments are safe, orderly, supportive, and conducive to a climate of high expectations for students, staff, and the community as measured by receiving a score of meeting expectations on the NCSD Climate Survey.**

#### **STRATEGIES**

- Monitor and adjust the NCSD Comprehensive School Safety Plan.
- Continuously improve the Multi-Tiered System of Support (MTSS).

### ***Effective & Efficient Operations***

**By 2029 NCSD will achieve an overall stakeholder satisfaction rating of 93% 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 on feedback.
- Continuously improve the district's grow-your-own program.

# ***EDUCATIONAL EXCELLENCE***

# SCHOOLS AND PROJECTED ENROLLMENT

School	School Classification	Principal	Projected Enrollment FY2026
Bar Nunn Elementary	K-5	Lynn Leslie	159
Cottonwood Elementary	K-5	Janie Woolson	285
Crest Hill Elementary	K-5	Chrissy Golen	211
Evansville Elementary	K-5	Stacy Moore	214
Fort Caspar Academy	K-5	Nicole Slee	340
Journey Elementary	K-5	Coebie Taylor-Logan	247
Lincoln Elementary	K-5	Phil Hubert	366
Manor Heights Elementary	K-5	Heather Rankin	292
Oregon Trail Elementary	K-5	Chris Delaney	263
Paradise Valley Elementary	K-5	Brett Thielbar	324
Park Elementary	K-5	Emily Catellier	340
Pineview Elementary	K-5	Chris Carruth-Britt	191
Red Creek Elementary	K-5	Tammy Creger	1
Sagewood Elementary	K-5	Anna Lavin	307
Southridge Elementary	K-5	Brooke Mendez	312
Summit Elementary	K-5	Jenadene Gray	438
Verda James Elementary	K-5	Jodi Fraizer	448
Poison Spider School	K-8	Tammy Creger	189
Woods Learning Center	K-8	Teacher led school	183
Midwest Schools	K-12	Michael Brainard	107
Casper Classical Academy	6-8	Marie Puryear	537
Centennial Middle School	6-8	Brent Jurgensen	751
CY Middle School	6-8	Randall Bower	751
Dean Morgan Middle School	6-8	Sonya Tuttle	640
Kelly Walsh Middle School	9-12	Mike Britt	1,857
Natrona County High School	9-12	Aaron Wilson	1,650
Roosevelt High School	9-12	Bryan Honken	206
Total Projected Enrollment			11,609





# BUDGET SECTION



## Budget Message

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Superintendent Angela Hensley and Chief Financial Officer Matt Flett of Natrona County School District #1 are pleased to present to the Board of Trustees the Fiscal Year 2026 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, in 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 2024-April 2025) – During this phase the following action steps are completed:
  - Establish budget development priorities and timeline
  - Project 2025-26 student enrollment
  - Monitor Legislative action impacting district funding
  - Project district funding for 2025-26
  - 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 2025-April 2025) – During this phase the following action steps are completed:
  - Develop the Superintendent's Conceptual Budget Plan (SCBP) with preliminary budget summaries for General Fund and other funds
  - Review of the SCBP by the Board Budget Committee
- Phase III – Implementation (April 2025-June 2025) - During this phase the following action steps are completed:
  - Develop Final Draft Budget for Fiscal Year 2026
- Phase IV – Adoption (June 2025-August 2025) - During this phase the following action steps are completed:
  - Review of final draft budget
  - Hold public budget hearing
  - Adopt the FY 2026 Budget



## Budget Development Priorities

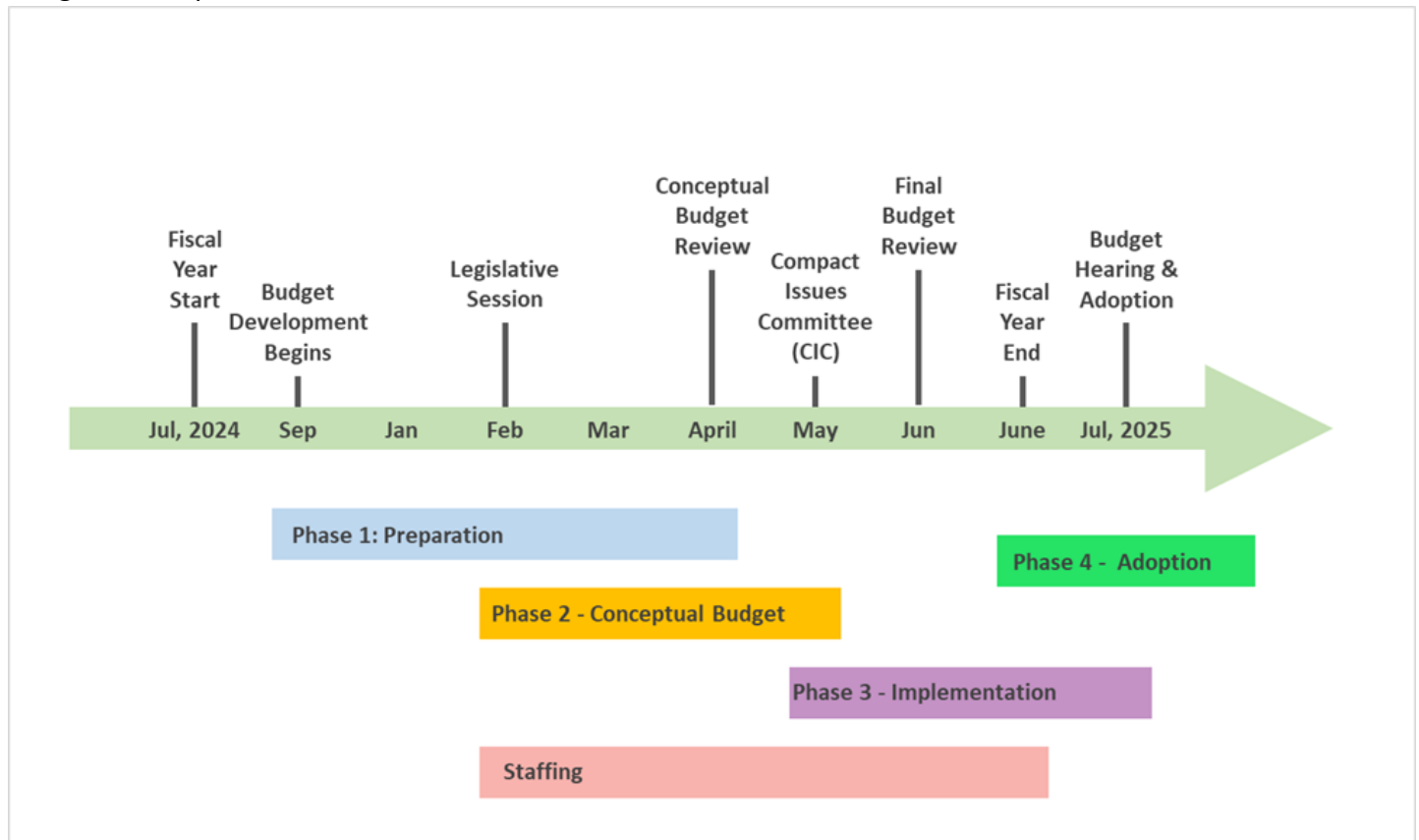
The Board Budget Committee has established the following budget development priorities:

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

## Budget Development Calendar

October 28, 2024 ..... Budget Committee Meeting  
 November 25, 2024 ..... Budget Committee Meeting  
 January 27, 2025 ..... Budget Committee Meeting  
 February 24, 2025 ..... Budget Committee Meeting  
 April 24, 2025 ..... Review of Conceptual Budget Plan  
 June 26, 2025 ..... Review of Final Draft of the Fiscal Year 2025 Budget  
 July 14, 2025 ..... 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 third consecutive Fiscal Year. The ECAs applied to the School Foundation Block Grant Model are as follow:

Professional Staff: 8.5%, Non-Professional Staff 8.5%, Educational Materials 1.067%, and Utilities -6.285%.

The district is thankful to the Legislature for providing the much-needed on-going funding as the district and staff continue to experience inflation in our day-to-day lives. The increase to the ECA, net of Transportation and Special Education reimbursement, will result in approximately \$6.4 million of new on-going revenue into FY 2026, in addition to an increase in Special Education and Transportation reimbursement.

### Ad Valorem Tax Collection

The Legislature passed a series of statutes changes from 2020 to 2025 detailing the collection of Mineral Ad Valorem Taxes and numerous other exemptions and changes. 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.

Due to recent legislative changes, Ad Valorem Tax Collections, including 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 additional Entitlement money from the state to be made whole to ensure the district receives its full Guarantee.

### 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.

### Student Enrollment & Average Daily Membership

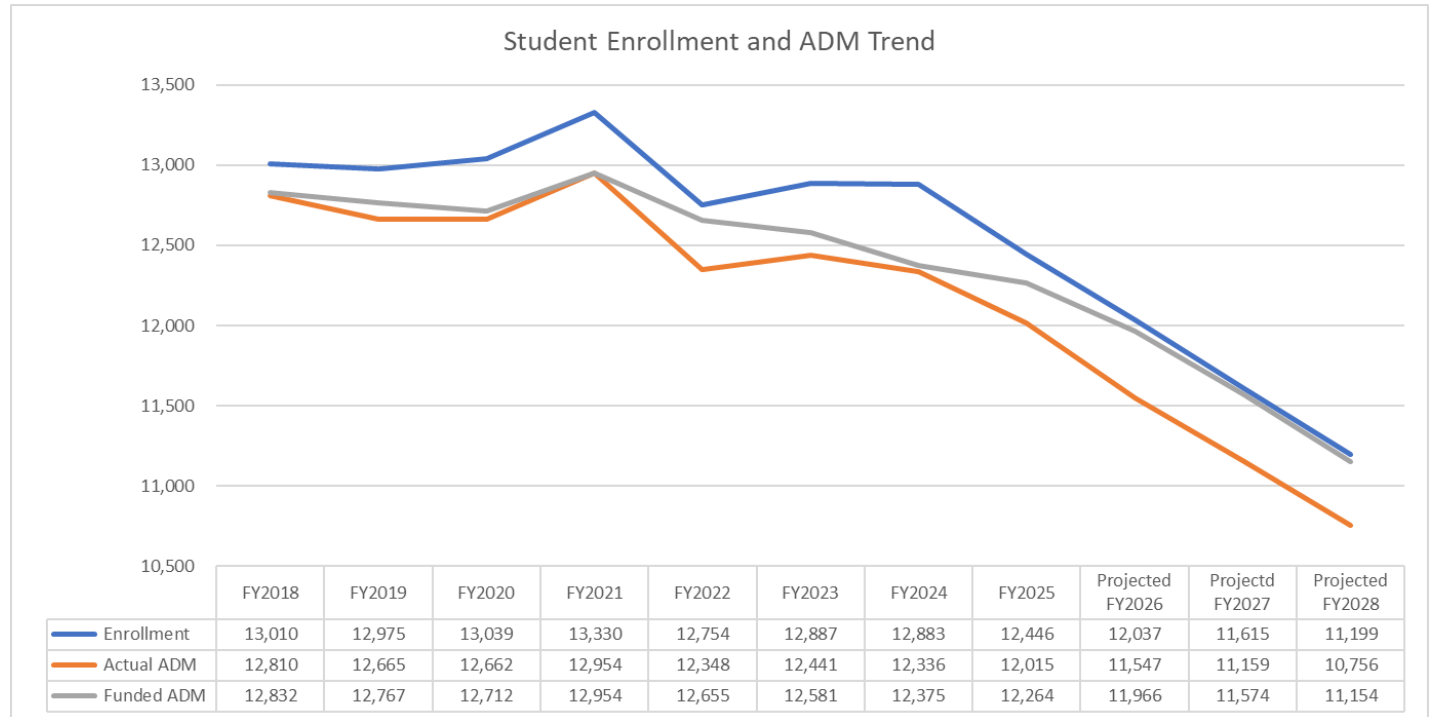
NCSD's student enrollment for School Year 2024-2025 continued to decrease. Calendar Year 2024 marked the first time in nine years Natrona County has experienced a year-over-year increase in the Birth Rate. The almost decade long decline in Birth Rate is impacting cohorts and class sizes. The district continues to monitor class sizes and student teacher ratios throughout the district and will right size accordingly. Staffing ratios will continue to be formula based and adjusted as enrollment decreases.

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 Appropriation and Levy Resolution for FY 2026

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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 3, 2025; and

Whereas, a public hearing was held concerning such budget on July 14, 2025, at 6:00 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 June 30, 2026.

BE IT FURTHER RESOLVED that the following appropriations are made, as of and for the fiscal year ending June 30, 2026, and that those respective expenditures applicable to each fund shall be limited to the amounts hereby appropriated, subject to future amendment and transfer.

BE IT FURTHER RESOLVED that any Fund Balance classified as Committed in the Capital Projects Fund as of July 1, 2025, be deemed residual Committed Fund Balance and is intended to be used for future facility and equipment needs, shall be reclassified to Restricted Fund Balance in conformance with W.S. 21-13-504.

Appropriations:	
General Fund	\$ 275,435,559
Special Revenue Fund	53,198,497
Capital Projects Fund	82,650,968
Debt Service Fund	1,000
Food Service Fund	7,041,129
Student Activity Fund	4,444,347
Custodial Fund	5,250,000
<b>Total Appropriations</b>	<b>\$ 428,021,499</b>

BE IT FURTHER RESOLVED that after deducting all available cash and estimated revenues, the following amounts must be raised through general taxation, and that such levies as are required to provide such amounts are hereby authorized as of and for the fiscal year ending June 30, 2026.

Amounts to be raised for the District:

General Fund	\$45,023,984	31 Mills
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BE IT FURTHER RESOLVED that the District will levy 12 additional mills for the Wyoming School Foundation Program Account, 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.

School Foundation Program Account	\$17,428,639	12.0 Mills
Natrona County BOCES	\$726,193	0.5 Mill
Natrona County Recreation Joint Powers Board	\$1,452,387	1.0 Mill



## Fiscal Year 2026 Budget Summary – All Funds

Description	General Fund	Special Revenue Fund	Major Maintenance Fund	Capital Projects Fund	Debt Service Fund	Food Service Fund	Student Activity Fund	Custodial Fund	Total All Funds
Beginning Cash Balance	\$ 50,393,223	\$ (782,331)	\$ 5,352,672	\$ 66,651,405	\$ -	\$ 1,461,129	\$ 2,444,347	\$ -	\$ 125,520,444
<b>Revenue</b>									
Revenue from Local Sources	47,284,006	2,366,671	400,000	2,000,000	1,000	1,450,000	2,000,000	-	55,501,676
Revenue from County Sources	11,912,345	-	-	-	-	-	-	-	11,912,345
Revenue from State Sources	165,845,986	1,475,000	15,530,000	-	-	-	-	5,250,000	188,100,986
Revenue from Federal Sources	-	28,753,735	-	-	-	3,130,000	-	-	31,883,735
Transfers from Other Funds	-	-	-	13,999,563	-	1,000,000	-	-	14,999,563
Total Revenue	225,042,336	32,595,406	15,930,000	15,999,563	1,000	5,580,000	2,000,000	5,250,000	302,398,305
Total Funds Available	275,435,559	31,813,075	21,282,672	82,650,968	1,000	7,041,129	4,444,347	5,250,000	427,918,749
<b>Appropriations</b>									
Instruction	146,724,762	23,940,000	-	250,000	-	-	4,414,347	-	175,329,109
Instructional Support	23,295,470	4,720,000	-	-	-	-	20,000	-	28,035,470
Support Services-General Support	67,378,884	1,670,825	21,282,672	2,250,000	-	-	-	-	92,582,380
Operation of Non-Instructional Services	-	85,000	-	-	-	6,507,145	10,000	-	6,602,145
Facilities Acquisition and Construction Services	-	-	-	6,378,500	-	-	-	-	6,378,500
Total Appropriations	237,399,116	30,415,825	21,282,672	8,878,500	-	6,507,145	4,444,347	-	308,927,604
Revenue Over/(Under) Expenditures	(12,356,780)	2,179,581	(5,352,672)	7,121,063	1,000	(927,145)	(2,444,347)	5,250,000	(6,529,299)
<b>Other Financing Uses</b>									
Transfer to Food Service Fund	1,000,000	-	-	-	-	-	-	-	1,000,000
Transfer to Capital Projects Fund	12,898,563	1,000,000	-	-	1,000	-	-	-	13,899,563
Payments to Other Governmental Units	-	500,000	-	-	-	-	-	5,250,000	5,750,000
Board Priority-Contingency	5,812,880	-	-	-	-	-	-	-	5,812,880
Budget Reserve	18,325,000	-	-	73,772,468	-	533,984	-	-	92,631,452
Total Other Financing Uses	38,036,443	1,500,000	-	73,772,468	1,000	533,984	-	5,250,000	119,093,895
Ending Cash Balance	\$ -	\$ (102,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (102,750)





# 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.



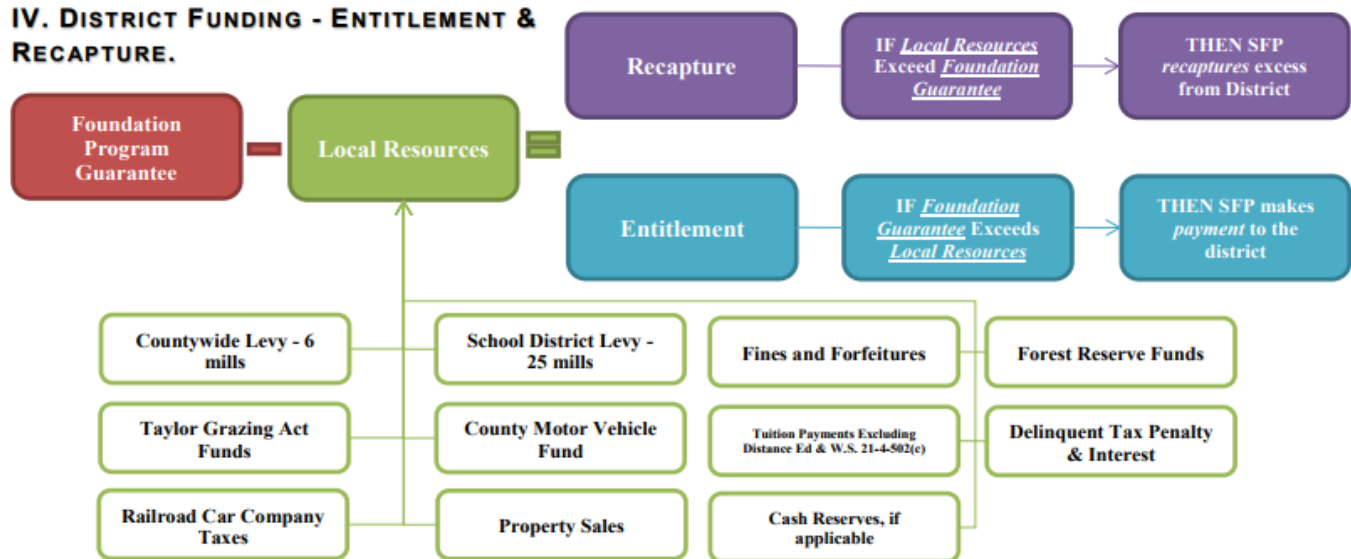
## General Fund Revenue

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:

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





## 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.

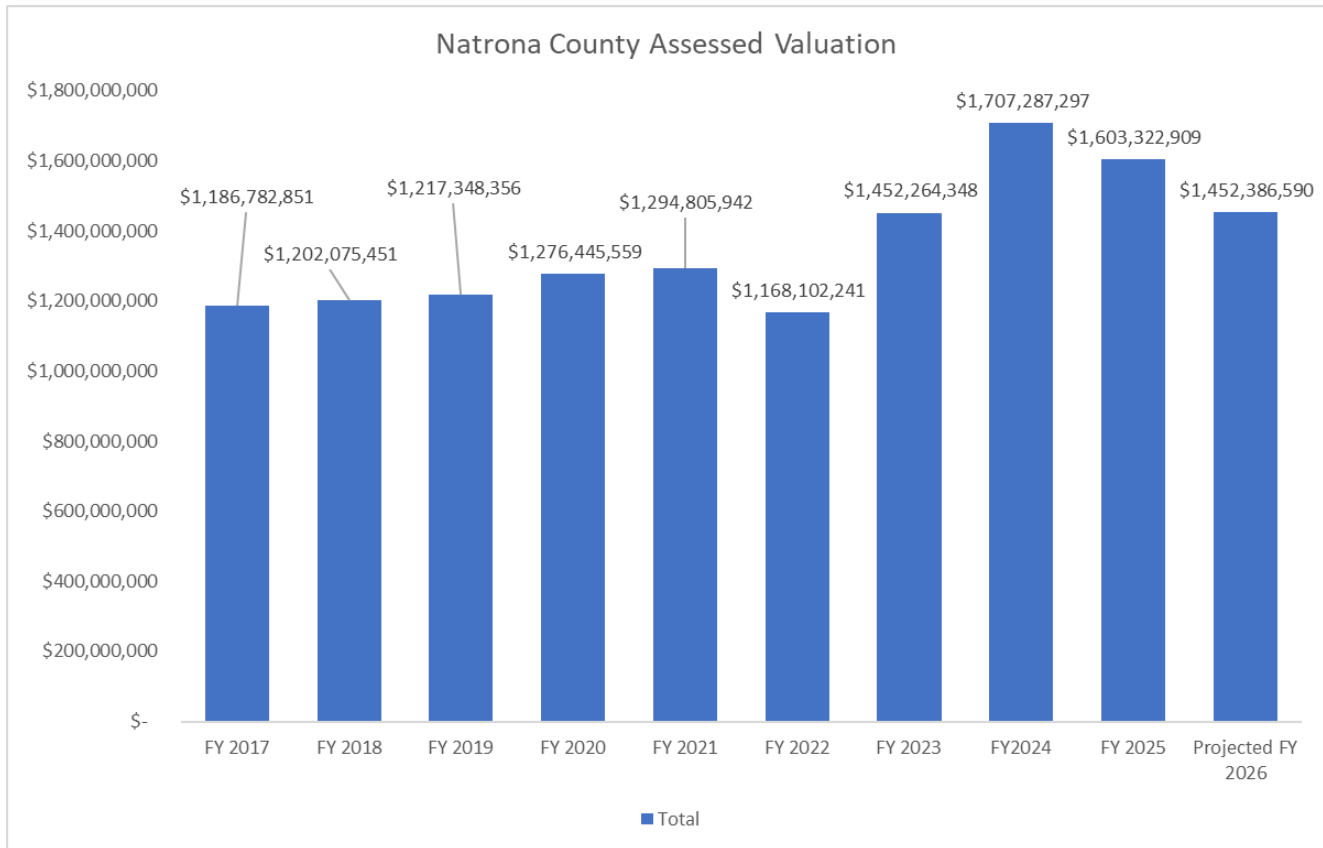
NCSD also receives the following types of local revenue not counted as local resources for purposes of the funding model entitlement calculation:

- 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



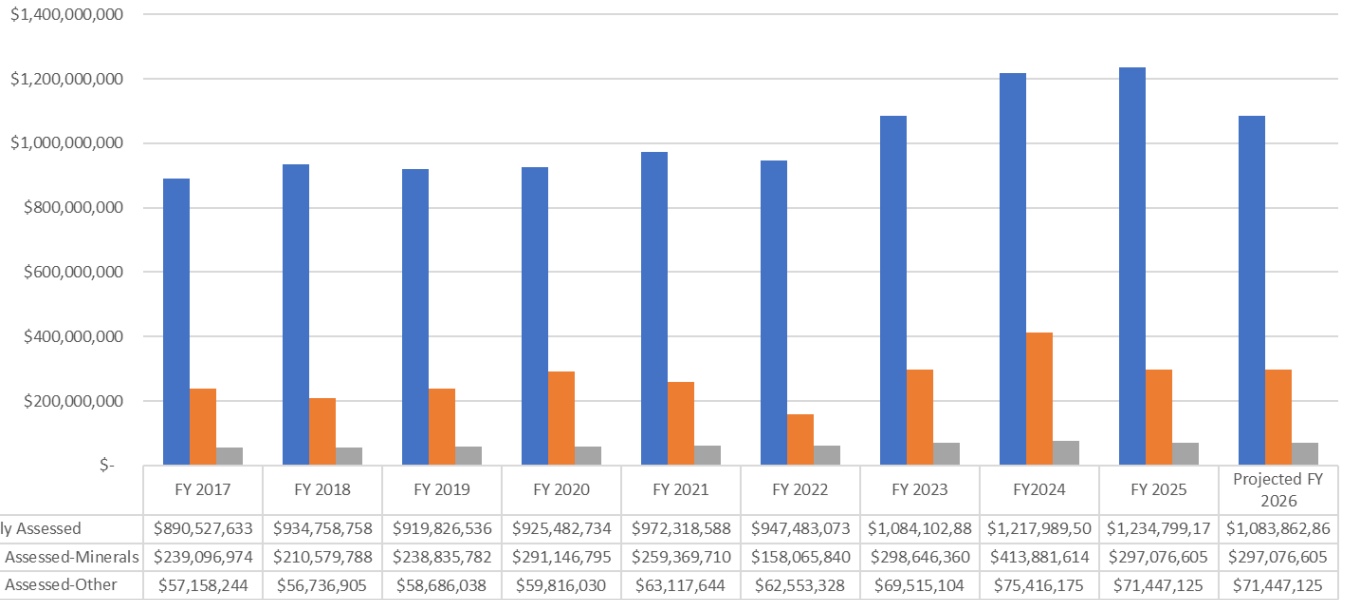
## Assessed Property Valuation Analysis

Property tax estimates are based on the assessed valuation for property in Natrona County. The following pages breakdown historical trends and provides more detail on the breakdown of each assessed valuation class.

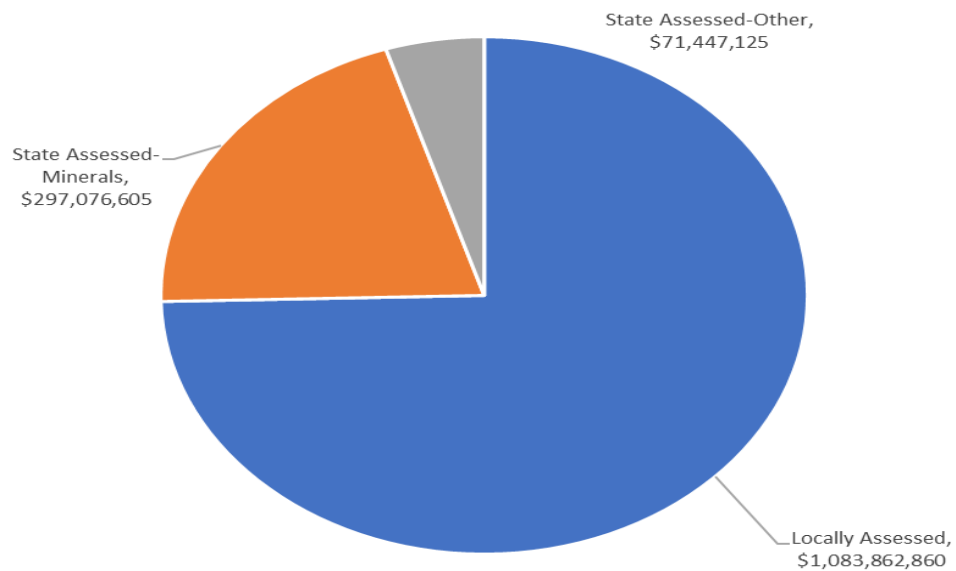




Natrona County Assessed Valuation by Assessment Class

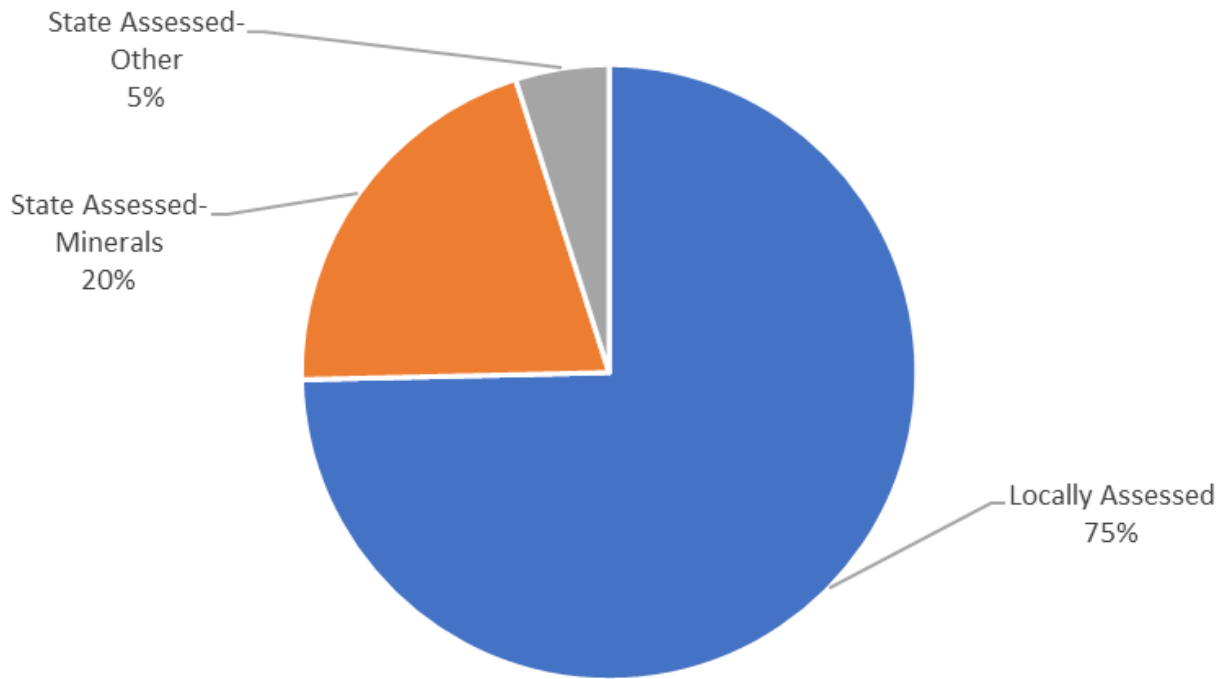


Projected FY 2026 Assessed Valuation by Assessment Class



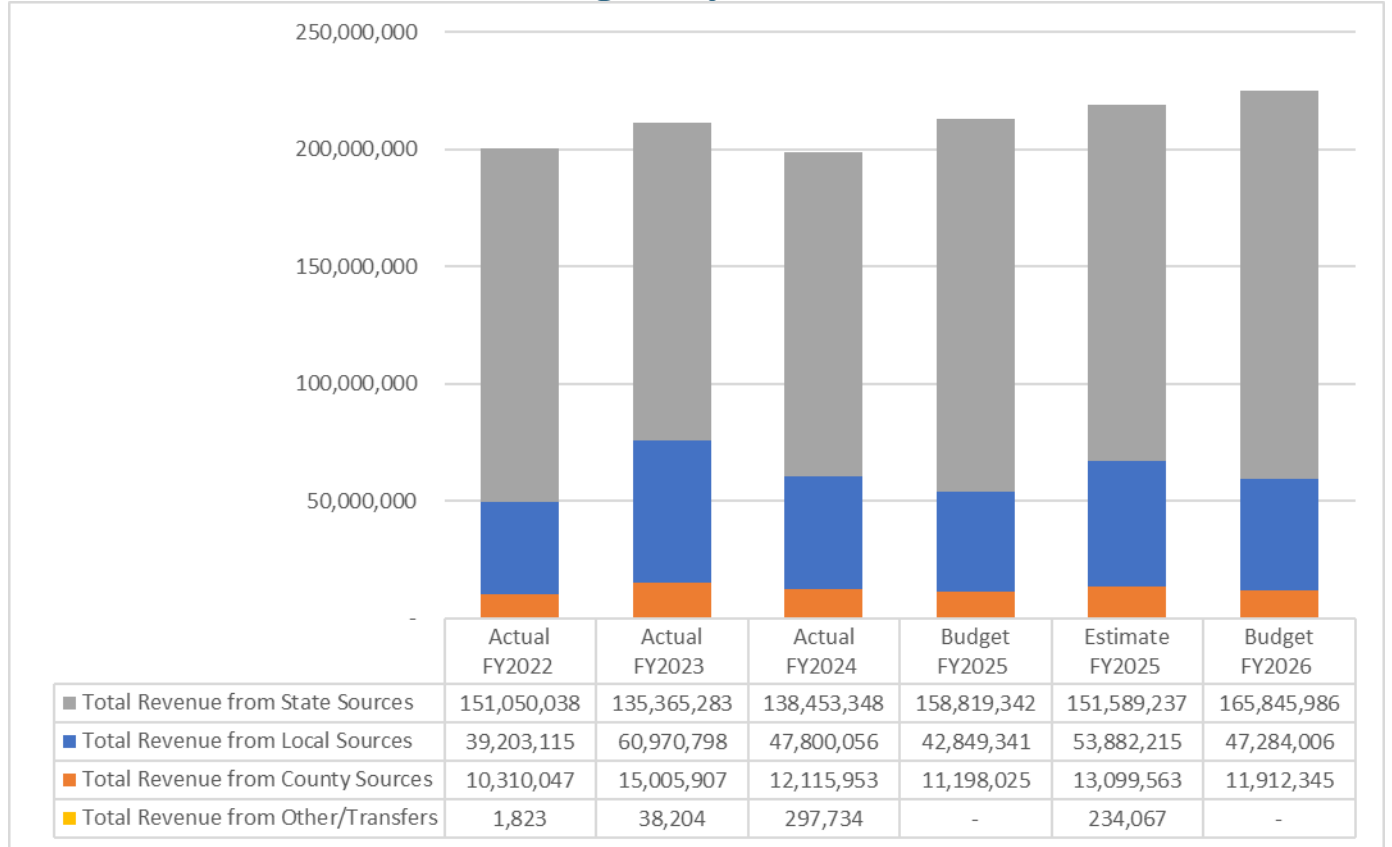


### Projected FY 2026 Assessed Valuation by %





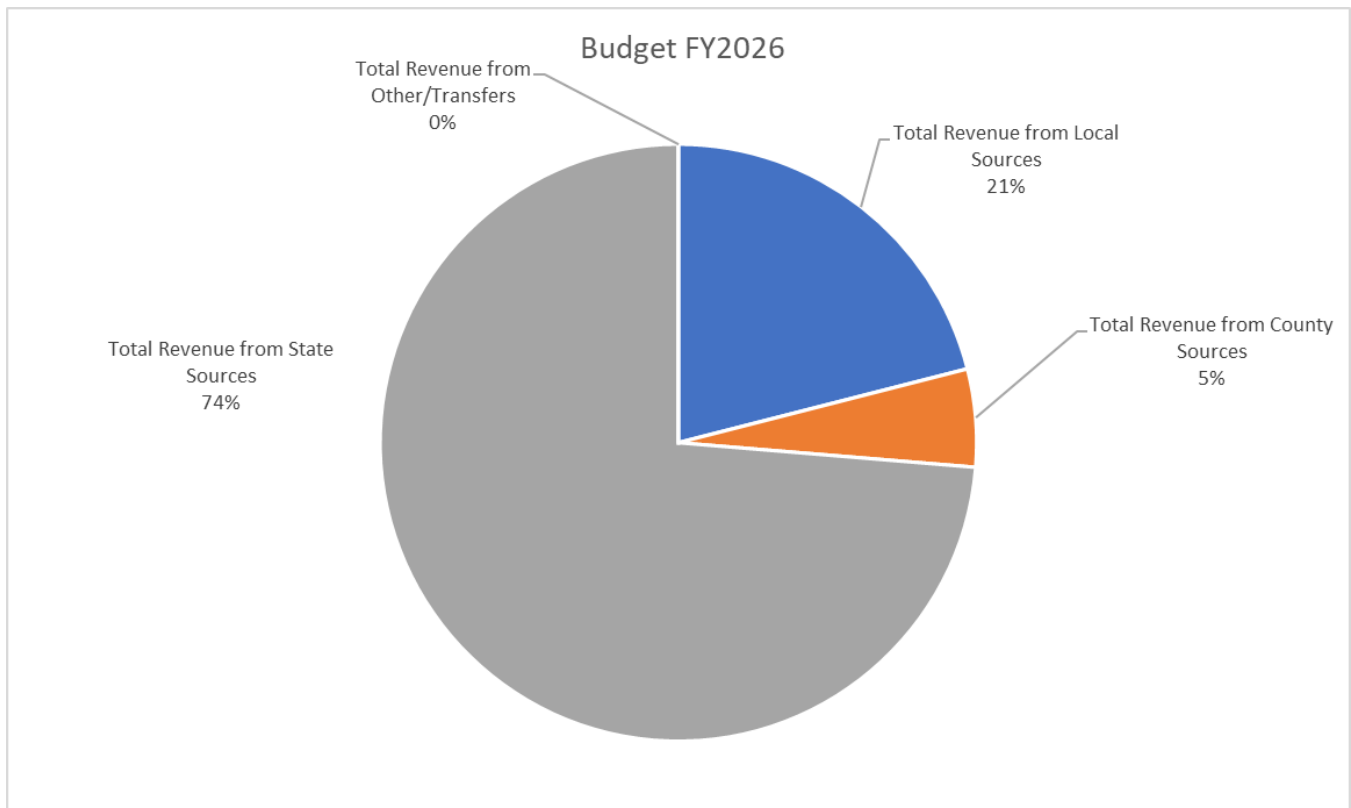
## General Fund Revenue On-Going Analysis





## Fiscal Year 2026 General Fund Projected On-Going Revenue

State source revenue is projected to make up 74% of the total General Fund Revenue. Local revenues, including the 25 mill associated district taxes, is estimated to be 21% of the revenue and the remaining 5% coming from the 6 mill associated county taxes.





## General Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 29,897,148	\$ 34,596,664	\$ 52,480,834	\$ 42,971,929	\$ 43,312,561	\$ 50,393,223
Revenue	200,565,023	211,380,192	198,667,091	212,866,708	218,805,082	225,042,336
Expenditures/Transfers Out	196,096,105	193,775,736	206,440,322	255,838,637	211,724,420	275,435,559
Revenue Over/(Under) Expenditures	4,468,918	17,604,457	(7,773,231)	(42,971,929)	7,080,662	(50,393,223)
Ending Cash Balance	\$ 34,366,066	\$ 52,201,120	\$ 44,707,604	\$ -	\$ 50,393,223	\$ -



## General Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 29,897,148	\$ 34,596,664	\$ 52,480,834	\$ 42,971,929	\$ 43,312,561	\$ 50,393,223
<u>Revenue</u>						
Revenue from Local Sources	39,203,115	60,970,798	47,800,056	42,849,341	53,882,215	47,284,006
Revenue from County Sources	10,310,047	15,005,907	12,115,953	11,198,025	13,099,563	11,912,345
Revenue from State Sources	151,050,038	135,365,283	138,453,348	158,819,342	151,589,237	165,845,986
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	1,823	38,204	297,734	-	234,067	-
Total Revenue	200,565,023	211,380,192	198,667,091	212,866,708	218,805,082	225,042,336
Total Funds Available	230,462,170	245,976,856	251,147,926	255,838,637	262,117,643	275,435,559
<u>Expenditure</u>						
Instruction	120,504,971	120,070,025	123,679,037	140,145,685	128,373,200	146,724,762
Instructional Support	16,914,658	18,584,111	19,147,101	22,495,724	18,738,958	23,295,470
Support Services-General Support	48,974,308	49,821,599	52,964,184	64,730,856	53,612,262	67,378,884
Operation of Non-Instructional Services	-	-	-	-	-	-
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	186,393,938	188,475,736	195,790,322	227,372,264	200,724,420	237,399,116
Revenue Over/(Under) Expenditures	14,171,085	22,904,457	2,876,769	(14,505,556)	18,080,662	(12,356,780)
<u>Other Financing Uses</u>						
Transfer to the Food Service Fund	702,167	300,000	650,000	1,000,000	1,000,000	1,000,000
Transfer to the Capital Projects Fund	9,000,000	5,000,000	10,000,000	10,000,000	10,000,000	12,898,563
Board Priority-Contingency	-	-	-	1,641,373	-	5,812,880
Budget Reserve	-	-	-	15,825,000	-	18,325,000
Total Other Financing Uses	9,702,167	5,300,000	10,650,000	28,466,373	11,000,000	38,036,443
Ending Cash Balance	\$ 34,366,066	\$ 52,201,120	\$ 44,707,604	\$ -	\$ 50,393,223	\$ -





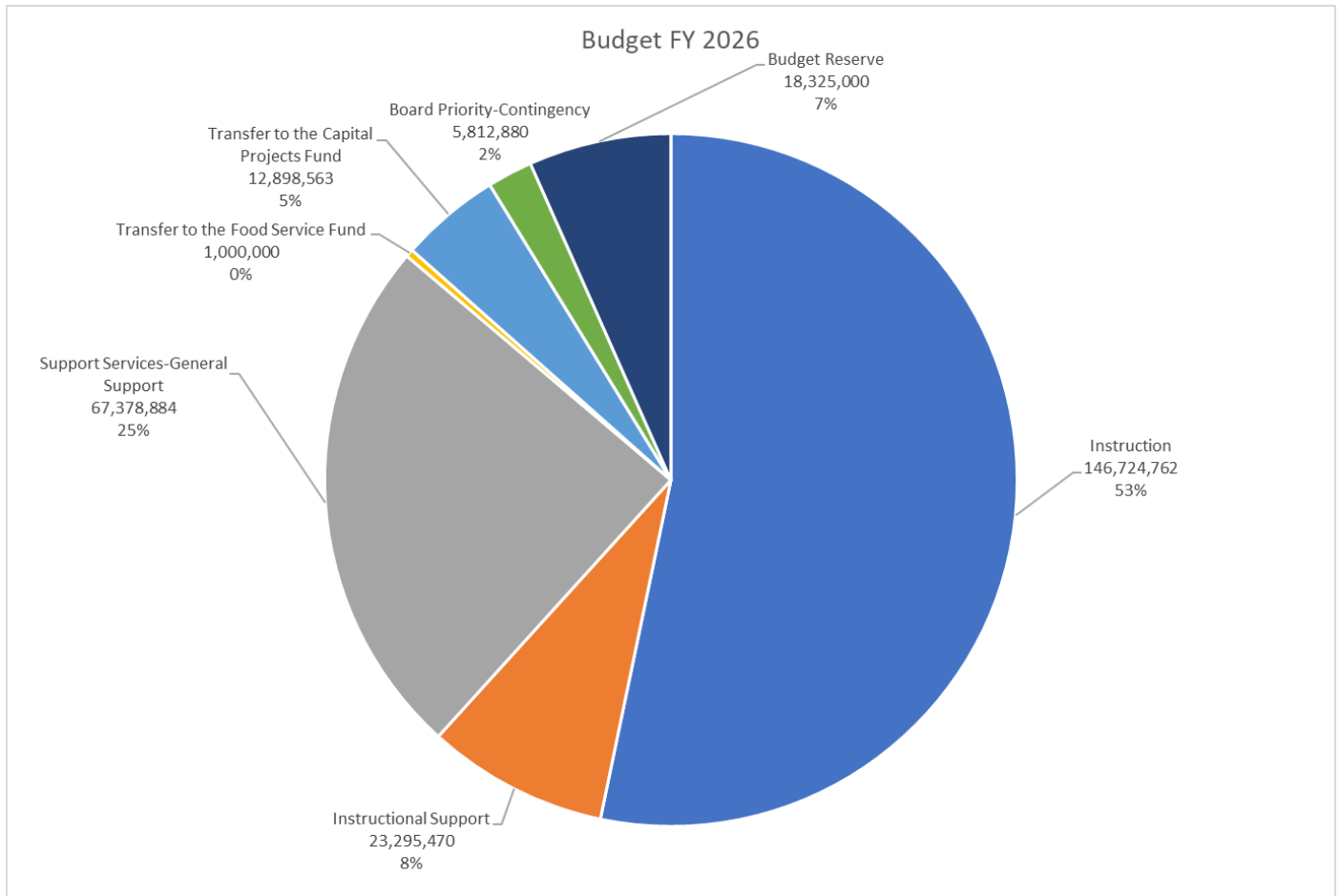
## General Fund Budget Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
<b>Revenue from Local Sources</b>						
25 Special District Taxes Non-Mineral	\$ -	\$ 35,306,353	\$ 29,754,209	\$ -	\$ -	\$ -
25 Special District Taxes Mineral	29,729,005	13,941,103	6,242,887	32,000,000	38,475,878	36,309,665
Motor Vehicle Taxes	8,238,237	8,038,750	7,980,019	8,000,000	9,397,417	8,250,000
Car Company Taxes	16,558	12,127	-	12,000	24,462	12,000
Penalties and Interest on Delinquent Taxes	82,422	110,713	99,468	100,000	106,482	100,000
Interest on Investments	49,204	2,370,263	3,201,483	1,802,341	2,878,646	1,802,341
Other Interest Earned on School District Funds	1,553	14,241	83,754	15,000	31,626	15,000
Fees	96,630	56,820	45,962	60,000	35,000	60,000
Other Student Activity Income	-	-	-	-	-	-
Indirect Costs	771,629	733,331	232,052	500,000	2,678,273	500,000
Rental, School Facilities	162,501	185,305	141,633	175,000	212,773	175,000
Contributions and Donations from Private Sources	9,585	11,622	9,990	10,000	10,850	10,000
Refund of Prior Year's Expenditures	45,791	190,171	7,697	175,000	30,809	50,000
Transportation Services Provided to Other Entities	-	-	903	-	-	-
<b>Total Revenue from Local Sources</b>	<b>39,203,115</b>	<b>60,970,798</b>	<b>47,800,056</b>	<b>42,849,341</b>	<b>53,882,215</b>	<b>47,284,006</b>
<b>Revenue from County Sources</b>						
6 Mill County Equalization Tax Non-Mineral	7,134,961	8,473,519	7,354,455	8,000,000	9,234,211	8,714,320
6 Mill County Equalization Tax Mineral	-	3,345,870	1,284,851	-	-	-
Motor Vehicle Tax	1,977,177	1,929,300	1,915,205	1,900,000	2,255,380	1,900,000
Car Company Tax	3,974	2,910	-	2,900	5,871	2,900
Penalties and Interest on Delinquent Taxes	19,781	26,576	23,869	70,000	25,556	70,000
Fines and Forfeitures	1,174,032	1,227,603	1,537,436	1,225,000	1,578,473	1,225,000
Forest Reserve	122	128	138	125	73	125
<b>Total Revenue from County Sources</b>	<b>10,310,047</b>	<b>15,005,907</b>	<b>12,115,953</b>	<b>11,198,025</b>	<b>13,099,563</b>	<b>11,912,345</b>
<b>Revenue from State Sources</b>						
Foundation Program	148,884,151	99,472,274	101,423,471	118,355,985	110,799,279	124,408,711
Audit Adjustments Foundation Program	(331,143)	-	-	-	(217,790)	-
State Special Education Reimbursement	-	33,663,540	34,579,220	37,973,357	38,616,700	38,757,169
Taylor Grazing	82,392	(122)	91,719	90,000	88,793	90,000
Tax Shortfall Grant	240,226	-	-	-	-	-
Retirement Reimbursement	2,174,411	2,229,592	2,358,938	2,400,000	2,302,255	2,590,106
<b>Total Revenue from State Sources</b>	<b>151,050,038</b>	<b>135,365,283</b>	<b>138,453,348</b>	<b>158,819,342</b>	<b>151,589,237</b>	<b>165,845,986</b>
<b>Revenue from Federal Sources</b>						
Other Federal Unrestricted Revenue	-	-	-	-	-	-
Restricted Federal Grants-In-Aid	-	-	-	-	-	-
<b>Total Revenue from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other/Transfers</b>						
Sale of Assets Purchased Prior to 7-1-97	-	-	49,411	-	99,248	-
Sale of Assets Purchased After 7-1-97	1,823	13,204	8,753	-	134,819	-
Compensation for Loss of Capital Assets	-	25,000	239,570	-	-	-
<b>Total Revenue from Other/Transfers</b>	<b>1,823</b>	<b>38,204</b>	<b>297,734</b>	<b>-</b>	<b>234,067</b>	<b>-</b>
<b>Total Revenue</b>	<b>\$ 200,565,023</b>	<b>\$ 211,380,192</b>	<b>\$ 198,667,091</b>	<b>\$ 212,866,708</b>	<b>\$ 218,805,082</b>	<b>\$ 225,042,336</b>



## Fiscal Year 2026 Appropriations

The General Fund Budget is approximately \$275.4 million. The chart below is the respective dollar amount and percentage budgeted by expenditure function.





## General Fund Budget Expenditure by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Instruction						
Pre-School	\$ 26,192	\$ 22,832	\$ 24,451	\$ -	\$ 23,271	\$ 22,325
Elementary	42,885,608	40,744,291	40,832,415	45,185,066	41,510,188	44,999,368
Middle School	18,539,894	17,336,849	17,855,820	20,003,937	18,993,911	20,454,716
Secondary School	25,319,632	25,638,078	24,143,904	29,052,016	25,810,931	32,237,234
Programs for Students with Disabilities	23,334,170	24,559,709	27,548,426	31,222,793	28,212,077	32,463,194
Gifted and Talented	474,478	378,941	530,869	543,523	669,072	560,624
Tuition for Students with Disabilities	1,523,738	2,130,682	1,823,423	2,300,000	1,808,666	3,750,000
Summer School and Extended Day Programs	211,242	621,183	378,688	1,166,844	445,145	1,131,312
Limited-English Proficient	1,620	-	-	-	-	4,014
Homebound Programs	139,444	116,439	139,248	200,000	119,335	200,000
Other Special Programs	1,206,075	1,046,760	1,290,066	1,144,300	1,147,105	1,205,433
Student Activities/Elementary	207,542	217,130	247,219	375,265	230,263	299,340
Student Activities/Middle School	859,267	909,134	966,591	979,792	1,041,305	1,035,493
Student Activities/High School	2,888,397	3,134,557	3,325,862	3,495,463	3,422,250	3,590,442
Career and Technical Instruction, Grades 9-12	2,884,678	3,210,438	4,565,380	4,476,687	4,718,989	4,610,267
Secondary Allocation Program Funds	2,995	3,000	3,000	-	2,997	3,000
Secondary Virtual Learning	-	-	3,675	-	217,694	158,000
Total Instruction	120,504,971	120,070,025	123,679,037	140,145,685	128,373,200	146,724,762
Instructional Support						
Counseling Services	3,728,694	4,213,361	4,191,128	5,318,057	3,930,640	5,474,351
Assessment Services	306,012	252,778	253,451	296,919	244,157	300,392
Social Work Services	1,288,540	1,488,310	1,727,409	1,782,564	1,728,049	1,843,635
Student Accounting Services	411,496	414,606	446,464	509,588	351,932	528,374
Health Services	2,055,111	2,159,800	2,341,273	2,861,215	2,284,596	2,956,426
Psychological Services	1,717,875	2,057,233	2,214,796	2,265,945	2,200,951	2,259,730
Speech Pathology Services	1,761,583	2,035,003	2,177,737	2,310,434	2,096,950	2,382,776
Audiology Services	126,041	72,736	44,175	230,756	18,190	310,973
Occupational Therapy Services	853,145	1,060,749	1,126,131	1,177,967	1,204,539	1,220,743
Physical Therapy Services	215,567	220,615	271,278	276,242	282,222	284,712
Instruction and Curriculum Development Services	883,635	956,586	1,049,378	1,148,463	1,071,613	1,260,630
Staff Development Services	1,204,645	1,209,348	886,541	1,496,750	960,872	1,626,565
Instructional Facilitators	246,035	215,004	122,026	244,496	109,781	252,606
School Library Services	1,894,875	1,895,972	1,940,299	2,214,109	1,916,805	2,218,890
Supervision of Special Education Services.	221,405	332,011	355,015	362,220	337,661	374,667
Total Instructional Support	16,914,658	18,584,111	19,147,101	22,495,724	18,738,958	23,295,470

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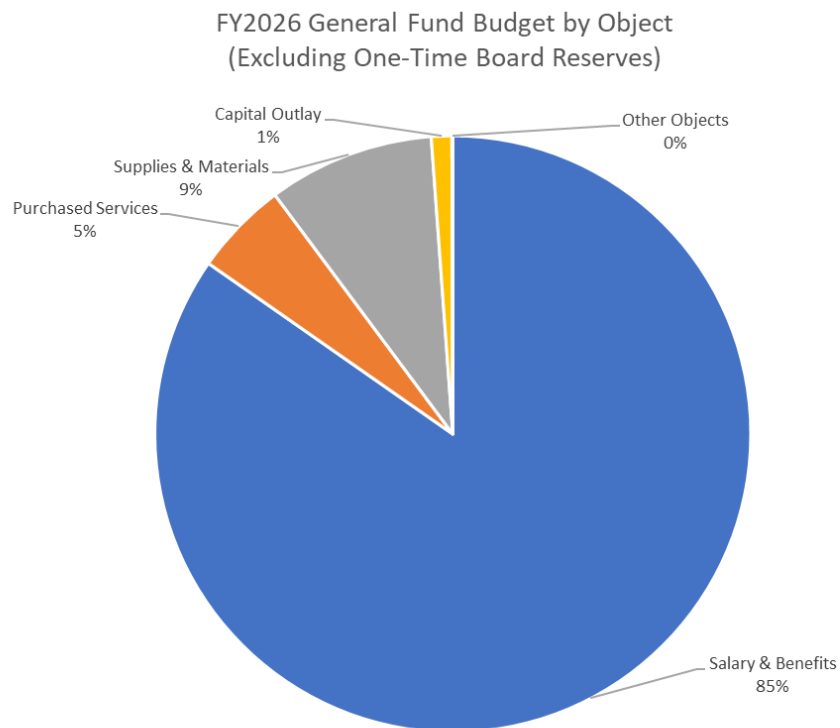


	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Support Services-General Support						
Office of the Superintendent Services	288,957	304,978	336,302	347,781	301,545	357,432
Community Relations Services	132,068	138,044	133,479	186,801	152,582	190,930
Office of the Principal Services	12,184,525	12,475,042	13,059,237	14,618,952	12,875,445	15,131,952
Fiscal Services	1,630,943	1,425,639	1,424,687	1,707,604	1,386,889	1,764,078
Warehousing and Distributing Services	808,066	845,112	868,343	1,040,349	864,738	1,078,026
Board of Education Services	947,196	491,821	463,619	1,255,000	714,447	1,489,025
Staff Relations and Negotiations Services	439,251	303,382	325,689	578,311	439,884	599,176
Operating Buildings Services	15,784,251	16,977,201	17,099,083	21,184,877	17,540,545	22,255,489
Care and Upkeep of Grounds Services	797,799	874,645	810,347	956,405	831,713	979,844
Care and Upkeep of Equipment Services	10,804	3,766	667	12,000	35,415	12,000
Vehicle Operation & Maintenance Services	75,219	100,304	83,148	-	1,052	43,659
Security Services	652,460	696,855	742,676	915,922	748,424	1,182,394
Vehicle Operation-To and From School	8,403,123	8,960,367	12,291,809	14,280,207	12,329,963	14,660,307
Vehicle Operation-Activities	914,956	1,003,833	153,776	304,243	151,490	363,977
Non-Reimbursable Transportation Services	347,907	388,424	308,854	594,581	625,518	407,768
Staff Services	2,203,863	1,731,184	1,818,389	2,322,574	1,622,843	2,384,738
Technology Coordination. Administrative Technology Services	3,352,921	3,101,000	3,044,079	4,425,248	2,989,770	4,478,088
Total Support Services-General Support	48,974,308	49,821,599	52,964,184	64,730,856	53,612,262	67,378,884
Transfer to Food Service Fund	702,167	300,000	650,000	1,000,000	1,000,000	1,000,000
Transfer to Capital Projects Fund	9,000,000	5,000,000	10,000,000	10,000,000	10,000,000	12,898,563
Total Other Uses/Transfers	9,702,167	5,300,000	10,650,000	11,000,000	11,000,000	13,898,563
Budget Reserves						
Board Priority-Contingency	-	-	-	1,641,373	-	5,812,880
Budget Reserve	-	-	-	15,825,000	-	18,325,000
Total Budget Reserves	-	-	-	17,466,373	-	24,137,880
Total Expenditures	\$ 196,096,105	\$ 193,775,736	\$ 206,440,322	\$ 255,838,637	\$ 211,724,420	\$ 275,435,559



## General Fund Budget by Expenditure Object

Object	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimated FY2025	Budget FY2026
Personnel Salaries	\$ 104,915,348	\$ 107,093,424	\$ 112,721,659	\$ 126,251,302	\$ 114,613,863	\$ 130,492,171
Personnel Benefits	58,441,917	57,314,434	60,070,359	66,472,072	62,731,340	70,582,861
Purchased Services	7,218,582	8,340,542	7,648,759	10,914,783	7,723,140	12,140,114
Supplies & Materials	14,643,703	15,043,049	13,765,632	19,713,187	14,052,523	21,440,669
Capital Outlay	694,153	614,293	1,453,084	3,932,817	1,487,143	2,638,012
Other Objects	480,235	69,994	130,829	88,103	116,412	105,288
Other Uses/Transfers	9,702,167	5,300,000	10,650,000	28,466,373	11,000,000	38,036,443
Total	\$ 196,096,105	\$ 193,775,736	\$ 206,440,322	\$ 255,838,637	\$ 211,724,420	\$ 275,435,559







# 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 grants with the corresponding program expenditures such as Federal Grants, the District's share of the Recreational Mill Levy, and local grants. The State Major Maintenance Grant is contained in the Special Revenue Fund for financial reporting purposes, but for budgetary and transparency purposes, is budgeted as a stand-alone fund.



## Federal Program Grants

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

- Title I-A 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 I-D (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 II-A 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.



## 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.
- 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.
- Career and Technical Ed (CTE) Categorical Grant– During the 2025 Legislative Session, HB0018, Career technical education funding, removed additional CTE supplies, materials, and equipment from the School Foundation Program Block Grant into a categorical grant. The amount generated through this funding will not be accounted for in the Special Revenue Fund and will be budgeted accordingly.

## Recreational Mill Levy Grant

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By state statute, Natrona County may levy a 1.0 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).

The District will see a one-time increase in Major Maintenance Funding in FY 2026 which is reflected in the FY 2026 revenue budget. During the 2025 Legislative Session, SF0034, K-12 school facilities maintenance and appropriations increased the allowable education square footage from 115% to 135% for FY 2026 only. Additionally, the major maintenance formula's cost replacement value percentage was increased from 2.0% to 2.5% on an on-going basis.



## Special Revenue Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ (9,288,153)	\$ (1,297,869)	\$ 993,442	\$ (3,424,387)	\$ (1,714,286)	\$ (782,331)
Revenue	33,456,647	38,614,286	36,178,443	35,416,962	25,178,903	32,595,406
Expenditures/Transfers Out	25,466,363	36,322,976	39,698,532	32,292,575	24,246,948	31,915,825
Revenue Over/(Under) Expenditures	7,990,284	2,291,311	(3,520,090)	3,124,387	931,955	679,581
Ending Cash Balance	\$ (1,297,869)	\$ 993,442	\$ (2,526,648)	\$ (300,000)	\$ (782,331)	\$ (102,750)

## Special Revenue Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ (9,288,153)	\$ (1,297,869)	\$ 993,442	\$ (3,424,387)	\$ (1,714,286)	\$ (782,331)
<u>Revenue</u>						
Revenue from Local Sources	1,999,864	1,849,460	1,607,389	1,800,000	2,049,470	2,366,671
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	431,493	430,446	382,894	560,000	965,391	1,475,000
Revenue from Federal Sources	31,025,291	36,334,380	34,188,160	33,056,962	22,164,042	28,753,735
Other/Transfers	-	-	-	-	-	-
Total Revenue	33,456,647	38,614,286	36,178,443	35,416,962	25,178,903	32,595,406
Total Funds Available	24,168,494	37,316,417	37,171,884	31,992,575	23,464,617	31,813,075
<u>Expenditure</u>						
Instruction	17,959,723	25,749,731	32,811,090	26,704,464	16,832,457	23,940,000
Instructional Support	3,045,433	3,005,608	3,364,222	2,712,458	4,275,253	4,720,000
Support Services-General Support	3,594,519	3,071,549	1,310,400	1,790,653	2,868,739	1,670,825
Operation of Non-Instructional Services	8,000	8,000	80,499	85,000	70,499	85,000
Facilities Acquisition and Construction Services	858,687	2,488,087	1,382,322	-	-	-
Total Expenditure	25,466,363	34,322,976	38,948,532	31,292,575	24,046,948	30,415,825
Revenue Over/(Under) Expenditures	7,990,284	4,291,311	(2,770,090)	4,124,387	1,131,955	2,179,581
<u>Other Financing Uses</u>						
Transfer to the Capital Projects Fund	-	2,000,000	-	1,000,000	200,000	1,000,000
Payments to Other Governmental Units	-	-	750,000	-	-	500,000
Total Other Financing Uses	-	2,000,000	750,000	1,000,000	200,000	1,500,000
Ending Cash Balance	\$ (1,297,869)	\$ 993,442	\$ (2,526,648)	\$ (300,000)	\$ (782,331)	\$ (102,750)



## Special Revenue Fund Budget Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
BOCES 1/2 Mill Special School District Tax	332,721	176,726	135,416		237,377	-
Parks and Recreation 1 Mill Tax	1,174,061	1,607,454	1,234,144	1,800,000	1,344,119	1,016,671
Interest on Investments	2,243	45,780	68,411	-	109,971	-
Fees	3,000	-	-	-	-	-
Contributions and Donations from Private Sources	139,000	19,500	169,417	-	358,002	350,000
Refund of Prior Year's Expenditures	348,839	-	-	-	-	-
Total Revenue from Local Sources	1,999,864	1,849,460	1,607,389	1,800,000	2,049,470	2,366,671
Revenue from County Sources						
6 Mill County Equalization Tax Non-Mineral	-	-	-	-	-	-
6 Mill County Equalization Tax Mineral	-	-	-	-	-	-
Motor Vehicle Tax	-	-	-	-	-	-
Car Company Tax	-	-	-	-	-	-
Penalties and Interest on Delinquent Taxes	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Forest Reserve	-	-	-	-	-	-
Total Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources						
Foundation Program	-	-	-	-	-	-
Audit Adjustments Foundation Program	-	-	-	-	-	-
State Special Education Reimbursement	-	-	-	-	-	-
Taylor Grazing	-	-	-	-	-	-
Tax Shortfall Grant	-	-	-	-	-	-
Restricted State Grants-In-Aid	431,493	430,446	382,894	560,000	965,391	1,475,000
Other State Restricted Revenue	-	-	-	-	-	-
Retirement Reimbursement	-	-	-	-	-	-
Total Revenue from State Sources	431,493	430,446	382,894	560,000	965,391	1,475,000
Revenue from Federal Sources						
Other Federal Unrestricted Revenue	-	-	-	-	-	-
Restricted Federal Grants-In-Aid	31,025,291	36,334,380	34,188,160	33,056,962	22,164,042	28,753,735
Total Revenue from Federal Sources	31,025,291	36,334,380	34,188,160	33,056,962	22,164,042	28,753,735
Other/Transfers						
Sale of Assets Purchased Prior to 7-1-97	-	-	-	-	-	-
Sale of Assets Purchased After 7-1-97	-	-	-	-	-	-
Compensation for Loss of Capital Assets	-	-	-	-	-	-
Revenue from Other/Transfers	-	-	-	-	-	-
Total Revenue	33,456,647	38,614,286	36,178,443	35,416,962	25,178,903	32,595,406





## Special Revenue Fund Budget by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Instruction						
Pre-School	\$ 278,573	\$ 155,754	\$ 167,049	\$ 150,000	\$ 120,778	\$ 210,000
Elementary	4,098,465	4,340,516	5,323,404	9,250,000	5,995,803	9,250,000
Middle School	115,998	121,788	107,089	570,000	113,177	570,000
Secondary School	232,584	204,228	178,750	775,000	127,307	775,000
Programs for Students with Disabilities	4,867,902	3,868,985	3,703,284	7,144,464	4,282,431	8,420,000
Gifted and Talented	3,034	-	-	-	-	-
Summer School and Extended Day Programs	456,958	8,451	627,284	605,000	463,847	675,000
Limited-English Proficient	(6,640)	-	-	-	-	-
Other Special Programs	1,321,346	2,375,498	1,596,522	3,550,000	2,200,911	3,550,000
Student Activities/High School	2,700	-	1,499	-	-	-
Career and Technical Instruction, Grades 9-12	101,007	2,010	14,999	45,000	29,847	450,000
Secondary Allocation Program Funds	(9,890)	-	-	40,000	24,996	40,000
Elementary Virtual Learning	4,325,213	9,289,598	12,400,266	4,025,000	3,240,511	-
Middle School Virtual Learning	1,091,091	4,049,791	8,690,922	550,000	232,849	-
Secondary Virtual Learning	1,081,383	1,333,112	23	-	-	-
Total Instruction	17,959,723	25,749,731	32,811,090	26,704,464	16,832,457	23,940,000
Instructional Support						
Counseling Services	4,000	-	33,600	-	796	-
Assessment Services	23,000	142,158	-	-	-	-
Social Work Services	-	-	20,900	792,458	1,047,251	1,200,000
Health Services	-	-	16,500	-	-	-
Psychological Services	-	5,875	26,057	20,000	10,375	-
Speech Pathology Services	-	-	36,200	-	11,557	-
Occupational Therapy Services	-	-	22,000	-	5,763	-
Physical Therapy Services	-	-	2,000	-	-	-
Supervision of Improvement of Instruction Services	23,445	-	-	-	-	-
Instruction and Curriculum Development Services	5,401	-	-	-	-	-
Staff Development Services	2,915,125	2,857,576	3,206,965	1,900,000	3,199,511	3,520,000
School Library Services	8,000	-	-	-	-	-
Supervision of Special Education Services	66,462	-	-	-	-	-
Total Instructional Support	3,045,433	3,005,608	3,364,222	2,712,458	4,275,253	4,720,000
Support Services-General Support						
Community Relations Services	187,635	141,910	67,567	67,500	36,758	62,575
State and Federal Relations Service	159,919	(174)	-	-	-	-
Fiscal Services	847,961	845,829	426,340	595,000	2,758,896	583,750
Staff Relations and Negotiations Services	-	140,270	107,118	125,000	-	-
Operating Buildings Services	-	4,840	13,335	30,000	20,970	24,500
Safety Services	1,870,859	1,714,179	490,464	600,000	-	650,000
Staff Services	15,022	224,695	205,577	373,153	52,116	350,000
Technology Coordination. Administrative Technology Services	513,122	-	-	-	-	-
Total Support Services-General Support	3,594,519	3,071,549	1,310,400	1,790,653	2,868,739	1,670,825



	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Operation of Non-Instructional Services						
Enterprise Operations	-	-	-	-	-	-
Community Support	8,000	8,000	80,499	85,000	70,499	85,000
Total Operation of Non-Instructional Services	8,000	8,000	80,499	85,000	70,499	85,000
Facilities Acquisition and Construction Services						
Building Improvements Services	858,687	2,488,087	1,382,322	-	-	-
Total Facilities Acquisition and Construction Services	858,687	2,488,087	1,382,322	-	-	-
Other Uses/Transfers						
Transfer to Capital Projects Fund	-	2,000,000	-	1,000,000	200,000	1,000,000
Payments to Other Governmental Units	-	-	750,000	-	-	500,000
Total Other Uses/Transfers	-	2,000,000	750,000	1,000,000	200,000	1,500,000
Total Expenditures	25,466,363	36,322,976	39,698,532	32,292,575	24,246,948	31,915,825



## Federal Consolidated and Other Major Grants

Federal Grants	Remaining Balance of Prior Years	Projected FY2026 Allocations	Total
Title I	\$ 3,715,727	\$ 6,306,900	\$ 10,022,627
Title I-D	1,253,400	533,897	1,787,297
Title II-A	2,407,540	1,475,000	3,882,540
Title III	35,089	30,500	65,589
Title IV	637,157	995,817	1,632,974
Title VI-B (611)	4,714,149	4,655,381	9,369,530
Title VI-B (619)	-	27,450	27,450
Carl D. Perkins	50,918	360,450	411,368
McKinney-Vento	21,585	25,000	46,585
Title I School Improvement Grant (SIG)	715,276	500,000	1,215,276
Temporary Assistance for Needy Families (TANF)	42,500	150,000	192,500
CTE Cutting Edge Grant	-	100,000	100,000
<b>Total Federal Grants</b>	<b>13,593,340</b>	<b>15,160,395</b>	<b>28,753,735</b>

State Grants	Remaining Balance of Prior Years	Projected FY2026 Allocations	Total
National Board Certified Teachers (NBCT)	-	220,000	220,000
CTE Categorical Grant	-	525,000	525,000
State Mental Health Grant	-	730,000	730,000
<b>Total State Grants</b>	<b>-</b>	<b>1,475,000</b>	<b>1,475,000</b>

Local Grants	Remaining Balance of Prior Years	Projected FY2026 Allocations	Total
Natrona County Joint Powers Recreation Board	2,275,000	1,016,671	3,291,671
Other Miscellaneous Grants	1,000,000	1,000,000	2,000,000
<b>Total Local Grants</b>	<b>3,275,000</b>	<b>2,016,671</b>	<b>5,291,671</b>

<b>Grand Total All Grants</b>	<b>\$ 16,868,340</b>	<b>\$ 18,652,066</b>	<b>\$ 35,520,406</b>
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## Major Maintenance Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 9,255,075	\$ 10,376,654	\$ 9,580,276	\$ 7,785,193	\$ 7,784,147	\$ 5,352,672
Revenue	9,071,319	9,921,445	11,008,396	10,764,000	10,579,597	15,930,000
Expenditures/Transfers Out	7,949,740	10,717,823	12,804,550	18,549,193	13,011,073	21,282,672
Revenue Over/(Under) Expenditures	1,121,579	(796,378)	(1,796,154)	(7,785,193)	(2,431,476)	(5,352,672)
Ending Cash Balance	\$ 10,376,654	\$ 9,580,276	\$ 7,784,122	\$ -	\$ 5,352,672	\$ -

## Major Maintenance Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 9,255,075	\$ 10,376,654	\$ 9,580,276	\$ 7,785,193	\$ 7,784,147	\$ 5,352,672
<u>Revenue</u>						
Revenue from Local Sources	18,414	379,276	413,535	400,000	311,470	400,000
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	9,052,905	9,542,169	10,594,860	10,364,000	10,268,127	15,530,000
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	-	-	-	-	-	-
Total Revenue	9,071,319	9,921,445	11,008,396	10,764,000	10,579,597	15,930,000
Total Funds Available	18,326,394	20,298,099	20,588,672	18,549,193	18,363,744	21,282,672
<u>Expenditure</u>						
Instruction	-	-	-	-	-	-
Instructional Support	-	-	-	-	-	-
Support Services-General Support	7,949,740	10,717,823	12,804,550	18,549,193	13,011,073	21,282,672
Operation of Non-Instructional Services	-	-	-	-	-	-
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	7,949,740	10,717,823	12,804,550	18,549,193	13,011,073	21,282,672
Revenue Over/(Under) Expenditures	1,121,579	(796,378)	(1,796,154)	(7,785,193)	(2,431,476)	(5,352,672)
<u>Other Financing Uses</u>						
Transfer to the Food Service Fund	-	-	-	-	-	-
Transfer to the Capital Projects Fund	-	-	-	-	-	-
Board Priority-Contingency	-	-	-	-	-	-
Budget Reserve	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-
Ending Cash Balance	\$ 10,376,654	\$ 9,580,276	\$ 7,784,122	\$ -	\$ 5,352,672	\$ -



## Major Maintenance Fund Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
Interest on Investments	\$ 18,414	\$ 379,276	\$ -	\$ -	\$ -	\$ -
Interest on Investments Major Maintenance	-	-	413,535	400,000	311,470	400,000
Total Revenue from Local Sources	18,414	379,276	413,535	400,000	311,470	400,000
				-		
Revenue from State Sources						
Major Building and Facility Maintenance	9,052,905	9,542,169	10,594,860	10,364,000	10,268,127	15,530,000
Total Revenue from State Sources	9,052,905	9,542,169	10,594,860	10,364,000	10,268,127	15,530,000
 Total Revenue	 \$ 9,071,319	 \$ 9,921,445	 \$ 11,008,396	 \$ 10,764,000	 \$ 10,579,597	 \$ 15,930,000

## Major Maintenance Fund Budget by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Support Services-General Support						
Major Building and Facility Maintenance	\$ 7,949,740	\$ 10,717,823	\$ 12,804,550	\$ 18,549,193	\$ 13,011,073	\$ 21,282,672
Total Support Services-General Support	7,949,740	10,717,823	12,804,550	18,549,193	13,011,073	21,282,672
 Total Expenditures	 \$ 7,949,740	 \$ 10,717,823	 \$ 12,804,550	 \$ 18,549,193	 \$ 13,011,073	 \$ 21,282,672



# CAPITAL PROJECTS FUND

These funds are used to account for facility construction, equipment capital expenditures, and facility major maintenance that are funded by:

State of Wyoming Capital Construction Grants

Transfers from Other funds

Special Facilities and Equipment Reserve





## 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 Depreciation Reserve and the new Student Technology Replacement Fund. 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 Depreciation 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 Depreciation Reserve" and is included as sub-fund 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.

A Technology Ad Hoc Committee met in the Fall of 2024 to review the District's process for purchasing and replacing student technology. The ad hoc made a recommendation to



centralize student technology device replacement to Superintendent Hensley. Superintendent Hensley subsequently profiled in the Superintendent's Conceptual Budget Plan (SCBP) created the Student Technology Replacement Fund (STRF), a sub-fund of the Capital Projects Fund, and profiled a one-time transfer from General Fund to the Student Technology Replacement Fund as startup money for the program. Additionally, 20% of the High Access Technology allocation in school budgets is profiled to be transferred annually on an on-going basis to help fund the STRF into perpetuity while it also shares in interest earnings proration. Lastly, all proceeds from the professional disposal of selling e-waste or device buyback proceeds will be deposited into the STRF.



## Capital Projects Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 36,596,618	\$ 40,883,881	\$ 45,457,470	\$ 56,484,964	\$ 56,492,265	\$ 66,651,405
Revenue	10,594,469	8,705,235	13,955,326	15,210,000	16,481,107	15,999,563
Expenditures/Transfers Out	6,307,205	4,131,647	2,905,475	71,685,964	6,321,968	82,650,968
Revenue Over/(Under) Expenditures	4,287,264	4,573,589	11,049,851	(56,475,964)	10,159,139	(66,651,405)
Ending Cash Balance	\$ 40,883,881	\$ 45,457,470	\$ 56,507,321	\$ 9,000	\$ 66,651,405	\$ -

## Capital Projects Fund Budget by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 36,596,618	\$ 40,883,881	\$ 45,457,470	\$ 56,484,964	\$ 56,492,265	\$ 66,651,405
<u>Revenue</u>						
Revenue from Local Sources	50,642	1,294,081	2,403,556	1,500,000	2,682,110	2,000,000
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	841,659	411,155	1,551,770	3,500,000	3,500,000	-
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	9,702,167	7,000,000	10,000,000	10,210,000	10,298,997	13,999,563
Total Revenue	10,594,469	8,705,235	13,955,326	15,210,000	16,481,107	15,999,563
Total Funds Available	47,191,087	49,589,116	59,412,796	71,694,964	72,973,372	82,650,968
<u>Expenditure</u>						
Instruction	-	-	-	-	-	250,000
Instructional Support	-	-	-	-	-	-
Support Services-General Support	126,867	-	3,936	-	14,403	2,250,000
Operation of Non-Instructional Services	-	-	-	-	-	-
Facilities Acquisition and Construction Services	6,180,338	4,131,647	2,901,539	13,309,668	6,307,565	6,378,500
Total Expenditure	6,307,205	4,131,647	2,905,475	13,309,668	6,321,968	8,878,500
Revenue Over/(Under) Expenditures	4,287,264	4,573,589	11,049,851	1,900,332	10,159,139	7,121,063
<u>Other Financing Uses</u>						
Budget Reserve	-	-	-	58,376,296	-	73,772,468
Total Other Financing Uses	-	-	-	58,376,296	-	73,772,468



## Capital Projects Fund Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
Interest on Investments	\$ 50,642	\$ 1,294,081	\$ 2,371,056	\$ 1,500,000	\$ 2,658,283	\$ 2,000,000
Contributions and Donations from Private Sources	-	-	32,500	-	23,827	-
Total Revenue from Local Sources	50,642	1,294,081	2,403,556	1,500,000	2,682,110	2,000,000
Revenue from State Sources						
Capital Construction Grants	841,659	411,155	1,551,770	-	-	-
Other State Restricted Revenue	-	-	-	3,500,000	3,500,000	-
Total Revenue from State Sources	841,659	411,155	1,551,770	3,500,000	3,500,000	-
Other/Transfers						
Transfer from General Fund	9,702,167	5,000,000	10,000,000	10,000,000	10,000,000	12,898,563
Transfer from Special Revenue Fund	-	2,000,000	-	200,000	200,000	1,000,000
Transfer from Debt Service Fund	-	-	-	10,000	302	1,000
Sale of Assets Purchased After 7-1-97	-	-	-	-	98,695	100,000
Revenue from Other/Transfers	9,702,167	7,000,000	10,000,000	10,210,000	10,298,997	13,999,563
Total Revenue	\$ 10,594,469	\$ 8,705,235	\$ 13,955,326	\$ 15,210,000	\$ 16,481,107	\$ 15,999,563

## Capital Projects Fund Expenditure by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Instruction						
Career and Technical Instruction, Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total Instruction	-	-	-	-	-	250,000
Support Services-General Support						
Security Services	-	-	3,936	1,500,000	14,403	1,500,000
Non-Reimbursable Transportation Services	-	-	-	-	-	500,000
Technology Coordination. Administrative Technology Services	-	-	-	-	-	250,000
Total Support Services-General Support	126,867	-	3,936	1,500,000	14,403	2,250,000
Facilities Acquisition and Construction Services						
Site Acquisition Services	-	-	-	-	-	-
Site Improvement Services	144,735	3,030,925	1,366,121	8,309,668	2,195,653	378,500
Building Acquisition and Construction Services	5,697,580	79,295	201	3,500,000	3,877,987	5,000,000
Building Improvements Services	338,024	1,021,427	1,535,217	-	233,926	1,000,000
Total Facilities Acquisition and Construction Services	6,180,338	4,131,647	2,901,539	11,809,668	6,307,565	6,378,500
Other Uses/Transfers						
Transfer to Food Service Fund	-	-	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-	-	-
Total Other Uses/Transfers	-	-	-	-	-	-
Budget Reserves						
Special Reserve (Designated for subsequent year expenditures)	-	-	-	58,376,296	-	73,772,468
Total Budget Reserves	-	-	-	58,376,296	-	73,772,468



## Capital Projects Fund Component Breakdown

### Capital Projects Fund Summary Component & Sub-Fund Schedule

	Capital Projects Fund	Depreciation Reserve	Student Technology Replacement Fund	Capital Projects Fund Total
Beginning Cash Balance	\$ -	\$ 66,552,710	\$ 98,695	\$ 66,651,405
Revenue from Local Sources	-	1,921,177	78,823	2,000,000
Revenue from County Sources	-	-	-	-
Revenue from State Sources	-	-	-	-
Revenue from Federal Sources	-	-	-	-
Other/Transfers	-	11,001,000	2,998,563	13,999,563
Total Revenue	-	12,922,177	3,077,386	15,999,563
Total Funds Available	-	79,474,887	3,176,081	82,650,968
Instruction	-	250,000	-	250,000
Instructional Support	-	-	-	-
Support Services-General Support	-	2,250,000	-	2,250,000
Operation of Non-Instructional Services	-	-	-	-
Facilities Acquisition and Construction Services	-	6,378,500	-	6,378,500
Total Expenditure	-	8,878,500	-	8,878,500
Excess (deficiency) of Revenue over Expenditures	-	4,043,677	3,077,386	7,121,063
<u>Other Financing Uses</u>				
Transfer to the Food Service Fund	-	-	-	-
Transfer to the Capital Projects Fund	-	-	-	-
Board Priority-Contingency	-	-	-	-
Budget Reserve	-	70,596,387	3,176,081	73,772,468
Total Other Financing Uses	-	70,596,387	3,176,081	73,772,468



## Capital Projects Fund Schedule of Construction

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Safety & Security Earmark	\$ 1,500,000
Playground Equipment Replacement Earmark	1,125,000
District/School Equipment Replacement Earmark	500,000
District IT Infrastructure Replacement Earmark	250,000
CTE & Instructional Equipment Replacement Earmark	250,000
Kelly Walsh Master Plan	3,843,234
Drivers' Education Training Range	1,292,211
Transportation Workroom	118,055
Total Projects	\$ 8,878,500





# FOOD SERVICE FUND

The Food Service Fund is a Proprietary or “Enterprise” fund that 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

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 1,627,975	\$ 2,673,583	\$ 2,422,677	\$ 1,716,083	\$ 1,658,408	\$ 1,461,129
Revenue	6,968,484	5,523,579	5,891,180	6,200,000	5,763,947	5,580,000
Expenditures/Transfers Out	5,922,876	5,774,485	6,635,486	7,916,083	5,961,226	7,041,129
Revenue Over/(Under) Expenditures	1,045,608	(250,906)	(744,307)	(1,716,083)	(197,279)	(1,461,129)
Ending Cash Balance	\$ 2,673,583	\$ 2,422,677	\$ 1,678,370	\$ -	\$ 1,461,129	\$ -

## Food Service Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 1,627,975	\$ 2,673,583	\$ 2,422,677	\$ 1,716,083	\$ 1,658,408	\$ 1,461,129
<u>Revenue</u>						
Revenue from Local Sources	162,598	1,647,971	1,554,828	1,550,000	1,631,061	1,450,000
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	-	-	-	-	-	-
Revenue from Federal Sources	6,805,885	3,575,609	3,686,352	3,650,000	3,132,886	3,130,000
Other/Transfers	-	300,000	650,000	1,000,000	1,000,000	1,000,000
Total Revenue	6,968,484	5,523,579	5,891,180	6,200,000	5,763,947	5,580,000
Total Funds Available	8,596,458	8,197,162	8,313,857	7,916,083	7,422,355	7,041,129
<u>Expenditure</u>						
Instruction	-	-	-	-	-	-
Instructional Support	-	-	-	-	-	-
Support Services-General Support	-	-	-	-	-	-
Operation of Non-Instructional Services	5,922,876	5,774,485	6,635,486	7,121,005	5,961,226	7,041,129
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	5,922,876	5,774,485	6,635,486	7,121,005	5,961,226	7,041,129
Revenue Over/(Under) Expenditures	1,045,608	(250,906)	(744,307)	(921,005)	(197,279)	(1,461,129)
<u>Other Financing Uses</u>						
Budget Reserve	-	-	-	795,078	-	-
Total Other Financing Uses	-	-	-	795,078	-	-
Ending Cash Balance	\$ 2,673,583	\$ 2,422,677	\$ 1,678,370	\$ -	\$ 1,461,129	\$ -



## Food Service Fund Revenue Detail

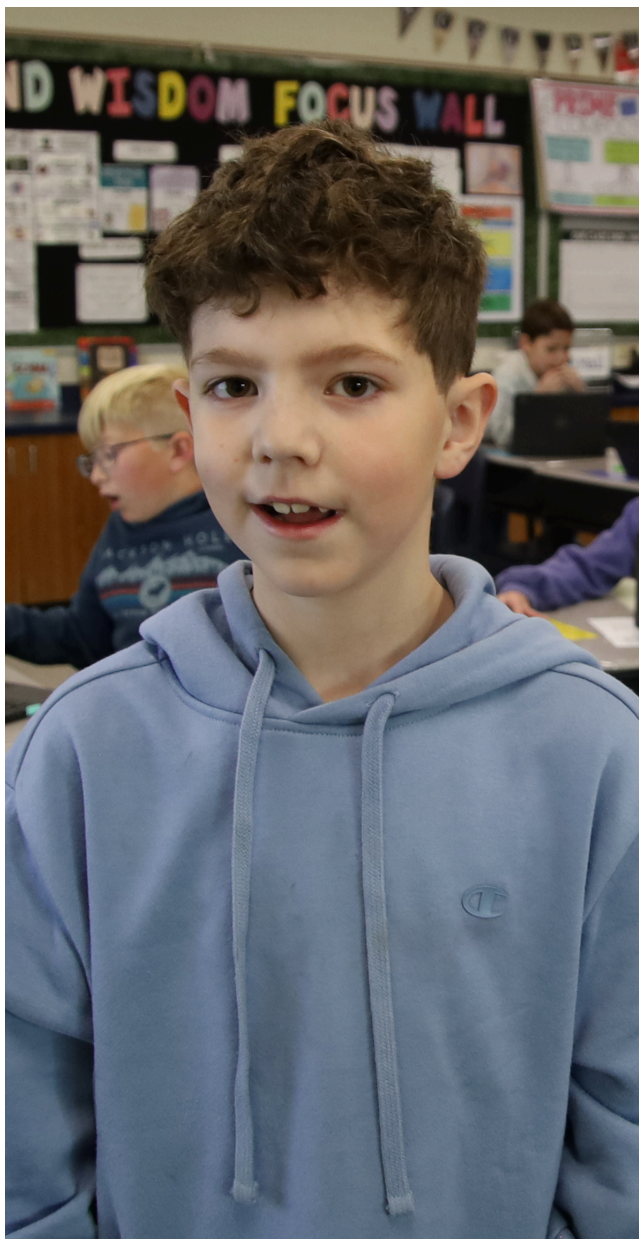
	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
Interest on Investments	\$ 117	\$ 6,461	\$ 77,980	\$ 50,000	\$ 89,218	\$ 50,000
Interest on Investments Major Maintenance	-	-	-	-	-	-
Other Interest Earned on School District Funds	-	-	-	-	-	-
Daily Sales - School Lunch Program	151,754	1,593,364	1,429,595	1,450,000	1,384,614	1,350,000
Special Functions	10,727	48,146	47,073	50,000	102,164	50,000
Admissions	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Other Student Activity Income	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
Rental, School Facilities	-	-	-	-	-	-
Contributions and Donations from Private Sources	-	-	-	-	-	-
Refund of Prior Year's Expenditures	-	-	180	-	55,065	-
Services Provided to Other Local Government Units	-	-	-	-	-	-
Transportation Services Provided to Other Entities	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue from Local Sources	162,598	1,647,971	1,554,828	1,550,000	1,631,061	1,450,000
Revenue from County Sources						
6 Mill County Equalization Tax Non-Mineral	-	-	-	-	-	-
6 Mill County Equalization Tax Mineral	-	-	-	-	-	-
Motor Vehicle Tax	-	-	-	-	-	-
Car Company Tax	-	-	-	-	-	-
Penalties and Interest on Delinquent Taxes	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Forest Reserve	-	-	-	-	-	-
Total Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources						
Foundation Program	-	-	-	-	-	-
Audit Adjustments Foundation Program	-	-	-	-	-	-
State Special Education Reimbursement	-	-	-	-	-	-
Taylor Grazing	-	-	-	-	-	-
Tax Shortfall Grant	-	-	-	-	-	-
Other State Restricted Revenue	-	-	-	-	-	-
Retirement Reimbursement	-	-	-	-	-	-
Total Revenue from State Sources	-	-	-	-	-	-
Revenue from Federal Sources						
Other Federal Unrestricted Revenue	-	-	-	-	-	-
Restricted Federal Grants-In-Aid	758,955	669,550	639,965	642,843	292,898	290,000
USDA National School Lunch Program	4,916,971	2,311,388	2,418,142	2,391,798	2,228,402	2,225,000
USDA School Breakfast Program	1,111,966	554,007	606,581	573,281	594,471	590,000
USDA Child and Adult Care Food Program	17,993	40,663	21,665	42,078	17,115	25,000
Total Revenue from Federal Sources	6,805,885	3,575,609	3,686,352	3,650,000	3,132,886	3,130,000
Other/Transfers						
Transfer from General Fund	-	300,000	650,000	1,000,000	1,000,000	1,000,000
Revenue from Other/Transfers	-	300,000	650,000	1,000,000	1,000,000	1,000,000
Total Revenue	\$ 6,968,484	\$ 5,523,579	\$ 5,891,180	\$ 6,200,000	\$ 5,763,947	\$ 5,580,000



## Food Service Fund Budget Summary by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Operation of Non-Instructional Services						
Food Service Operations	\$ 5,922,876	\$ 5,774,485	\$ 6,635,486	\$ 7,121,005	5,961,226	7,041,129
Enterprise Operations	-	-	-	-	-	-
Community Support	-	-	-	-	-	-
Total Operation of Non-Instructional Services	5,922,876	5,774,485	6,635,486	7,121,005	5,961,226	7,041,129
Budget Reserves						
Budget Reserve	-	-	-	795,078	-	533,984
Total Budget Reserves	-	-	-	795,078	-	533,984
Total Expenditures	\$ 5,922,876	\$ 5,774,485	\$ 6,635,486	\$ 7,916,083	\$ 5,961,226	\$ 7,575,113





# STUDENT ACTIVITY FUND

The Student Activity Fund, also known as the Extra-Curricular Fund, is 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.



## Student Activity Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 2,457,877	\$ 2,391,948	\$ 2,175,538	\$ 2,283,829	\$ 2,238,511	\$ 2,444,347
Revenue	1,498,704	1,701,491	1,991,691	2,000,000	2,224,534	2,000,000
Expenditures/Transfers Out	1,564,633	1,917,900	1,954,442	4,283,829	2,018,698	4,444,347
Revenue Over/(Under) Expenditures	(65,929)	(216,409)	37,249	(2,283,829)	205,836	(2,444,347)
Ending Cash Balance	\$ 2,391,948	\$ 2,175,538	\$ 2,212,787	\$ -	\$ 2,444,347	\$ -

## Student Activity Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 2,457,877	\$ 2,391,948	\$ 2,175,538	\$ 2,283,829	\$ 2,238,511	\$ 2,444,347
<u>Revenue</u>						
Revenue from Local Sources	\$ 1,498,704	\$ 1,701,491	\$ 1,991,691	\$ 2,000,000	2,224,434	2,000,000
Revenue from County Sources	-	-	-	-	100	-
Revenue from State Sources	-	-	-	-	-	-
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	-	-	-	-	-	-
Total Revenue	1,498,704	1,701,491	1,991,691	2,000,000	2,224,534	2,000,000
Total Funds Available	3,956,581	4,093,438	4,167,229	4,283,829	4,463,045	4,444,347
<u>Expenditure</u>						
Instruction	\$ 1,562,950	\$ 1,913,877	\$ 1,945,800	\$ 4,270,829	2,012,425	4,414,347
Instructional Support	-	173	6,903	8,000	4,820	20,000
Support Services-General Support	(0)	-	-	-	-	-
Operation of Non-Instructional Services	1,683	3,849	1,739	5,000	1,453	10,000
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	1,564,633	1,917,900	1,954,442	4,283,829	2,018,698	4,444,347
Revenue Over/(Under) Expenditures	(65,929)	(216,409)	37,249	(2,283,829)	205,836	(2,444,347)
Ending Cash Balance	\$ 2,391,948	\$ 2,175,538	\$ 2,212,787	\$ -	\$ 2,444,347	\$ -





## Student Activity Fund Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
Student Activities	\$ 343,918	\$ 268,302	\$ 393,355	\$ 2,000,000	\$ 398,033	\$ 400,000
Bookstore Sales	137,111	101,585	87,031	-	81,977	85,000
Student Organization Membership Dues and Fees	77,541	64,511	126,800	-	133,600	135,000
Fees	70,693	214,975	312,835	-	243,791	250,000
Other Student Activity Income	629,236	722,234	756,470	-	900,405	950,000
Rental, School Facilities	-	-	-	-	(840)	-
Contributions and Donations from Private Sources	240,138	329,884	315,200	-	467,104	180,000
Miscellaneous	68	-	-	-	-	-
Total Revenue from Local Sources	1,498,704	1,701,491	1,991,691	2,000,000	2,224,434	2,000,000
Revenue from County Sources						
Fines and Forfeitures	-	-	-	-	100	-
Total Revenue from County Sources	-	-	-	-	100	-
Total Revenue	\$ 1,498,704	\$ 1,701,491	\$ 1,991,691	\$ 2,000,000	\$ 2,224,534	\$ 2,000,000

## Student Activity Fund by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Instruction						
Other Special Programs	\$ 6,986	\$ 12,894	\$ 16,877	\$ 39,217	\$ 24,395	\$ 50,000
Student Activities/Elementary	269,112	322,451	315,007	691,392	278,084	725,000
Student Activities/Middle School	231,557	229,112	254,501	558,000	236,555	600,000
Student Activities/High School	1,054,174	1,345,304	1,355,659	2,982,220	1,472,156	3,034,347
Career and Technical Instruction, Grades 9-12	1,122	4,117	3,756	-	1,236	5,000
Total Instruction	1,562,950	1,913,877	1,945,800	4,270,829	2,012,425	4,414,347
Instructional Support						
Health Services	-	-	6,636	7,500	4,639	20,000
Supervision of Special Education Services	-	173	267	500	181	-
Total Instructional Support	-	173	6,903	8,000	4,820	20,000
Operation of Non-Instructional Services						
Community Support	1,683	3,849	1,739	5,000	1,453	10,000
Total Operation of Non-Instructional Services	1,683	3,849	1,739	5,000	1,453	10,000
Total Expenditures	\$ 1,564,633	\$ 1,917,900	\$ 1,954,442	\$ 4,283,829	\$ 2,018,698	\$ 4,444,347



# CUSTODIAL FUNDS

The Custodial Fund is also used to remit resources to other governmental units in a pass-through capacity.



## Custodial Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Expenditures/Transfers Out	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Revenue Over/(Under) Expenditures	-	-	-	-	-	-
Ending Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Custodial Fund Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Revenue</u>						
Revenue from Local Sources	-	-	-	-	-	-
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	-	-	-	-	-	-
Total Revenue	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Total Funds Available	-	-	2,197,453	4,000,000	3,916,529	5,250,000
<u>Expenditure</u>						
Instruction	-	-	-	-	-	-
Instructional Support	-	-	-	-	-	-
Support Services-General Support	-	-	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-	-
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-
Revenue Over/(Under) Expenditures	-	-	2,197,453	4,000,000	3,916,529	5,250,000
<u>Other Financing Uses</u>						
Transfer to the Food Service Fund	-	-	-	-	-	-
Transfer to the Capital Projects Fund	-	-	-	-	-	-
Payments to Other Governmental Units	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Board Priority-Contingency	-	-	-	-	-	-
Budget Reserve	-	-	-	-	-	-
Total Other Financing Uses	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Ending Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Custodial Fund Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from State Sources						
Foundation Program	\$ -	\$ -	\$ 2,197,453	\$ 4,000,000	3,579,947	4,800,000
Capital Construction Grants	-	-	-	-	336,582	450,000
Total Revenue from State Sources	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Total Revenue	\$ -	\$ -	\$ 2,197,453	\$ 4,000,000	3,916,529	5,250,000

## Custodial Fund Budget by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Other Uses/Transfers						
Transfer to Food Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	-	-	-	-	-	-
Payments to Other Governmental Units	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Total Other Uses/Transfers	-	-	2,197,453	4,000,000	3,916,529	5,250,000
Total Expenditures	\$ -	\$ -	\$ 2,197,453	\$ 4,000,000	\$ 3,916,529	\$ 5,250,000





# DEBT SERVICE FUND

A Debt Service Fund accounts for the accumulation of resources and payment of principal and interest on general long-term debt. The District has not had outstanding General Obligation Bonds in decades, but the District continues to receive Ad Valorem Tax revenue from the County Treasurer in the fund for delinquent taxes paid years later. The District does not have a mechanism to transfer the balance of the Fund without budget approval. The nominal dollar amount in the Debt Service Fund is proposed to be transferred to the Capital Projects Fund to maintain a zero-dollar balance Debt Service Fund at year-end.



## Debt Service Fund Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 125	\$ 148	\$ 148	\$ 239	\$ 239	\$ -
Revenue	23	-	90	761	63	1,000
Expenditures/Transfers Out	-	-	-	1,000	302	1,000
Revenue Over/(Under) Expenditures	23	-	90	(239)	(239)	-
Ending Cash Balance	\$ 148	\$ 148	\$ 239	\$ -	\$ -	\$ -

## Debt Service Fund Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 125	\$ 148	\$ 148	\$ 239	\$ 239	\$ -
<u>Revenue</u>						
Revenue from Local Sources	23	-	90	761	63	1,000
Revenue from County Sources	-	-	-	-	-	-
Revenue from State Sources	-	-	-	-	-	-
Revenue from Federal Sources	-	-	-	-	-	-
Other/Transfers	-	-	-	-	-	-
Total Revenue	23	-	90	761	63	1,000
Total Funds Available	148	148	239	1,000	302	1,000
<u>Expenditure</u>						
Instruction	-	-	-	-	-	-
Instructional Support	-	-	-	-	-	-
Support Services-General Support	-	-	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-	-
Facilities Acquisition and Construction Services	-	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-
Revenue Over/(Under) Expenditures	23	-	90	761	63	1,000
<u>Other Financing Uses</u>						
Transfer to the Capital Projects Fund	-	-	-	1,000	302	1,000
Total Other Financing Uses	-	-	-	1,000	302	1,000
Ending Cash Balance	\$ 148	\$ 148	\$ 239	\$ -	\$ -	\$ -





## Debt Service Fund Budget Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
Bond and Interest Tax Revenue	\$ 23	\$ -	\$ 90	\$ 761	\$ 63	\$ 1,000
Total Revenue from Local Sources	23	-	90	761	63	1,000
Total Revenue	\$ 23	\$ -	\$ 90	\$ 761	\$ 63	\$ 1,000

## Debt Service Fund Budget by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Other Uses/Transfers						
Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ 1,000	\$ 302	\$ 1,000
Total Other Uses/Transfers	-	-	-	1,000	302	1,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,000	\$ 302	\$ 1,000



# NATRONA COUNTY RECREATION JOINT POWERS BOARD

The District participates in oversight of the Natrona County Recreation Joint Powers Recreation 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.



## Recreation Board Budget Summary

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 265,598	\$ 329,502	\$ 714,355	\$ 665,421	\$ 675,480	\$ 309,152
Revenue	1,677,315	2,299,211	1,799,803	1,830,000	1,946,121	1,472,387
Expenditures/Transfers Out	1,613,411	1,914,358	1,838,678	2,370,421	2,312,448	1,656,539
Revenue Over/(Under) Expenditures	63,904	384,853	(38,875)	(540,421)	(366,328)	(184,152)
Ending Cash Balance	\$ 329,502	\$ 714,355	\$ 675,480	\$ 125,000	\$ 309,152	\$ 125,000

## Recreation Board Budget Summary by Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Beginning Cash Balance	\$ 265,598	\$ 329,502	\$ 714,355	\$ 665,421	\$ 675,480	\$ 309,152
<u>Revenue</u>						
Revenue from Local Sources	1,677,315	2,299,211	1,799,803	1,830,000	1,946,121	1,472,387
Total Revenue	1,677,315	2,299,211	1,799,803	1,830,000	1,946,121	1,472,387
Total Funds Available	1,942,913	2,628,713	2,514,158	2,495,421	2,621,601	1,781,539
<u>Expenditure</u>						
Grants						
Natrona County School District # 1	1,174,061	1,607,454	1,234,414	1,260,000	1,344,119	1,016,671
Community Grants	439,350	306,904	604,264	1,110,421	843,329	639,868
Total Grants	1,613,411	1,914,358	1,838,678	2,370,421	2,187,448	1,656,539
Revenue Over/(Under) Expenditures	329,502	714,355	675,480	125,000	434,152	125,000
<u>Other Financing Uses</u>						
Budget Reserve	-	-	-	-	125,000	125,000
Total Other Financing Uses	-	-	-	-	125,000	125,000
Ending Cash Balance	\$ 329,502	\$ 714,355	\$ 675,480	\$ 125,000	\$ 309,152	\$ -



## Recreation Board Budget Revenue Detail

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Revenue from Local Sources						
1 Mill Special Recreation District	\$ 1,677,230	\$ 2,296,363	\$ 1,763,063	\$ 1,800,000	\$ 1,920,170	\$ 1,452,387
Interest on Investments	85	2,849	36,740	30,000	25,951	20,000
Total Revenue from Local Sources	1,677,315	2,299,211	1,799,803	1,830,000	1,946,121	1,472,387
 Total Revenue	 \$ 1,677,315	 \$ 2,299,211	 \$ 1,799,803	 \$ 1,830,000	 \$ 1,946,121	 \$ 1,472,387

## Recreation Board Budget by Expenditure Function

	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Estimate FY2025	Budget FY2026
Grants						
Natrona County School District # 1	\$ 1,174,061	\$ 1,607,454	\$ 1,234,414	\$ 1,260,000	\$ 1,344,119	\$ 1,016,671
Community Grants	439,350	306,904	334,194	1,110,421	843,329	639,868
Total Grants	1,613,411	1,914,358	1,568,608	2,370,421	2,187,448	1,656,539
 Budget Reserve	 -	 -	 -	 125,000	 125,000	 125,000
Total Budget Reserves	-	-	-	125,000	125,000	125,000
 Total Expenditures	 \$ 1,613,411	 \$ 1,914,358	 \$ 1,568,608	 \$ 2,495,421	 \$ 2,312,448	 \$ 1,781,539





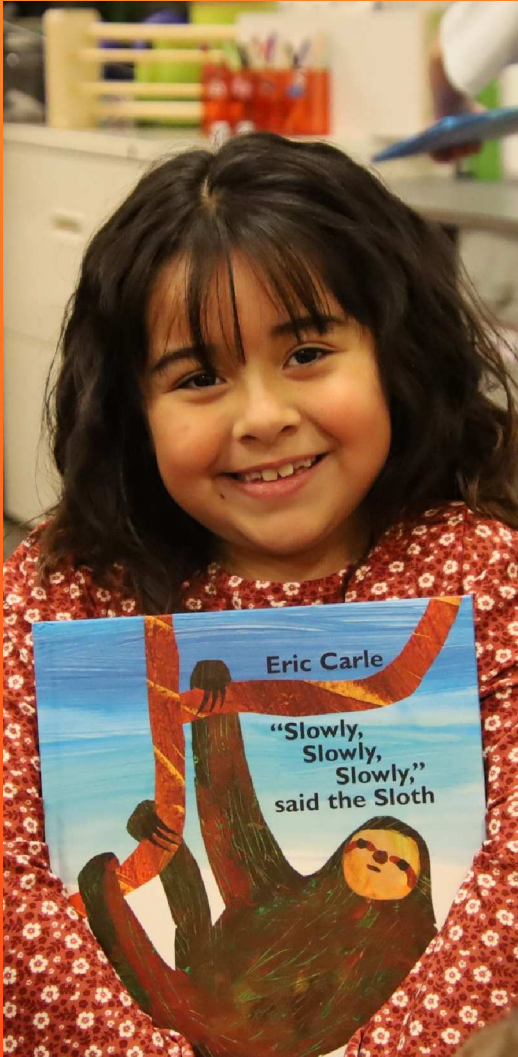
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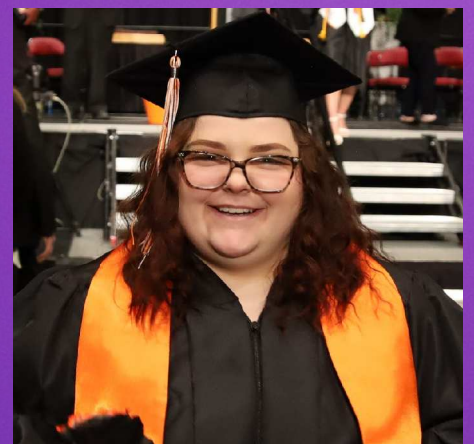
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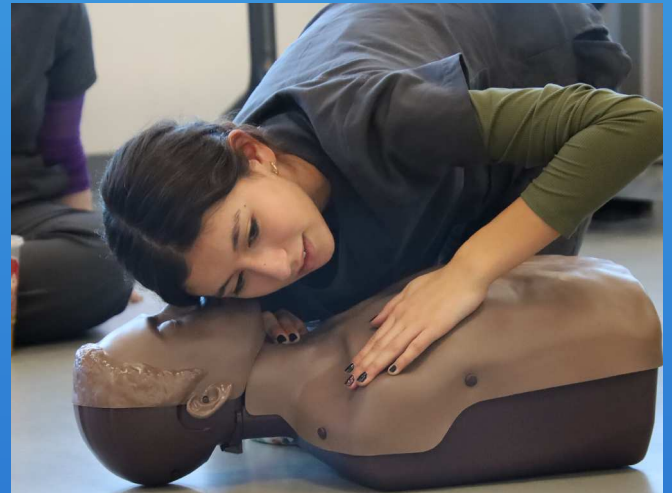




#PlanningWithPurpose







**#Safe&HealthyEnvironments**







# #Effective&Efficient Operations



