

# Big Horn County School District No. One

F.O. Box 688  
Cowley Wyoming 82420  
307-548-2254  
FAX 307-548-7610

MATTHEW DAVIDSON  
Superintendent

RICHARD PARKER  
Business Manager

MARYANNE BISCHOFF  
District Secretary

BRET SAVAGE  
Bookkeeper

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July 20, 2023

Colleen Renner  
Park County Clerk  
1002 Sheridan Ave.  
Cody, WY 82414

Dear Ms. Renner,

I have enclosed signed copies of the Big Horn County School District Number One Annual Budget, Statement of Authorized Mill Levies, and Budget Appropriation and Levy Resolution forms.

Please contact me if you have any questions or need any further information.

Sincerely,



Richard W. Parker  
Business Manager



The State of Wyoming provides Hathaway Merit and Need Scholarships to Wyoming students attending the University of Wyoming and Wyoming community colleges. Every Wyoming student who meets the merit requirements can earn a Hathaway Merit Scholarship. Contact your school counselor for more information.

## APPROPRIATION RESOLUTION

WHEREAS, notice of public hearing on such budget, together with the summary of said budget was published in the Lovell Chronicle newspaper on the 13th day of July 2023 and,


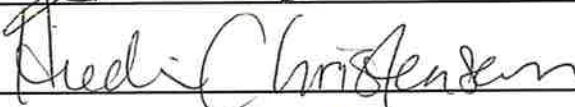
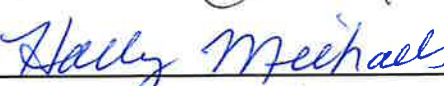

WHEREAS, a public hearing was held on such budget, at the time all interested parties were given an opportunity to be heard; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Big Horn County School District #1 Recreation District that final approval of budget to be adopted for the fiscal year ending June 30, 2024.

BE IT FURTHER RESOLVED, that the tax appropriation be made for the fiscal year ending June 30, 2024, and that the expenditures be limited to the amount appropriated herein.

SIGNED AND DATED this 19th day of July, 2023

### BOARD OF DIRECTORS:

  
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\_\_\_\_\_  
  
\_\_\_\_\_

ATTEST:

  
\_\_\_\_\_  
Board Secretary

**STATEMENT OF AUTHORIZED MILL LEVIES**

<b>Part A</b>	<b>Levy</b>	<b>Levy</b>	<b>Levy</b>	<b>Part B</b>	<b>Levy</b>	<b>Levy</b>	<b>Levy</b>
<b>Purpose of Levy</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>Revenues/Collections</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>
<b>School District Levies</b> <b>(Please Enter in Mills)</b>							
Required Local Effort-Unified Districts (25 mills)(W.S. 21-14-102(a)(i)(A))	25	25	25	Total District Assessed Valuation	51,633,548	71,341,782	89,210,266
Local Board Levy for School Operations:				Total Authorized School Levies	26	26	26
Local Board Levy for Capital Maintenance	0	0	0	Total School Revenues (Part B, Line 2 X Line 1)	1,337,657	1,854,886	2,319,467
Recreational Levy	1	1	1				
<b>Total School District Levies</b>	<b>26</b>	<b>26</b>	<b>26</b>				

**CERTIFICATION:**

Superintendent   
 Matthew Davidson  
 BIG HORN COUNTY SCHOOL DISTRICT NUMBER ONE  
 DATE: July 19, 2023

**BUDGET APPROPRIATION AND LEVY RESOLUTION**

WHEREAS, on the 11th day of May, 2023 the budget officer filed with the Board of Trustees of Big Horn County School District No. 1 a tentative budget for the fiscal year ending June 30, 2024 and

WHEREAS, a summary of such budget and notice of public hearing on such budget was published in the Lovell Chronicle, a newspaper having general circulation in the county in which the district is located, on the 13th day of July, 2023 and

WHEREAS, a public hearing was held concerning such budget on July 19th at 7:20 p.m., at which time all interested parties were given an opportunity to be heard.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Big Horn County School District No. 1 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 amendments.




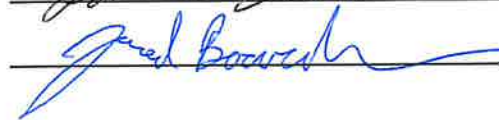
**Appropriations:**


General Fund	\$	22,659,578
Cash Reserve	\$	4,200,000
Food Services	\$	649,741
Home Rental	\$	416,224
Special Revenue Funds	\$	7,380,340
Capital Maintenance	\$	5,460,233
Capital Projects Fund	\$	11,437,414
Pupil Activity	\$	459,016

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 \$3,134,604  
Dated this 19th day of July 2023.

  
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\_\_\_\_\_

Board of Trustees, Big Horn Co. School District No. 1

**BIG HORN COUNTY  
SCHOOL DISTRICT NUMBER ONE  
FINAL ANNUAL BUDGET**

(SUMMARY REPORT)

FOR FISCAL YEAR BEGINNING JULY 1, 2023 AND  
ENDING JUNE 30, 2024

Adopted by the board of Trustees

Date: 07/19/2023

  
Signature of Superintendent

# 2023-2024 Preliminary Budget Summary

	Cash/Reserve	Revenues	Expenses
General Fund	\$ 4,200,000	\$ 22,159,577	\$ 22,659,578
Food Service	\$ 132,241	\$ 520,100	\$ 517,500
Home Rental	\$ 396,224	\$ 34,350	\$ 20,000
Special Programs	\$ 500	\$ 7,379,840	\$ 7,379,840
Major Maintenance	\$ 3,760,233	\$ 1,087,163	\$ 1,700,000
Capital Projects	\$ 11,108,719	\$ 2,494,653	\$ 328,695
Pupil Activities	\$ 205,682	\$ 250,000	\$ 250,000
<b>Totals</b>	<b>\$ 19,803,599</b>	<b>\$ 33,925,683</b>	<b>\$ 32,855,613</b>

**ANNUAL BUDGET SUMMARY  
GENERAL FUND**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUES AND OTHER SOURCES:</b>				
Local Sources	\$1,783,545.	\$1,783,545.		\$2,230,256.
Payments to State Foundation Program				
County Sources	\$745,632.	\$745,632.		\$904,348.
State Sources	\$17,080,460.	\$17,080,460.		\$18,469,974.
Federal Sources				
Other Sources Including Transfers	\$712,987.	\$712,987.		\$554,999.
<b>Total Revenues and Other Sources</b>	<b>\$20,322,624.</b>	<b>\$20,322,624.</b>	<b>\$22,467,324.</b>	<b>\$22,159,577.</b>
<b>EXPENDITURES AND OTHER USES</b>				
Instruction	\$13,828,653.	\$13,828,653.	\$14,118,595.	\$14,027,266.
Instructional Support	\$934,714.	\$934,714.	\$994,720.	\$994,020.
General Support	\$4,609,995.	\$4,609,995.	\$5,369,445.	\$5,151,442.
Reserve	\$4,718,300.	\$4,718,300.	\$4,200,000.	\$4,200,000.
Unused Monies Returned				
Transfers	\$1,449,262.	\$2,162,262.	\$2,484,564.	\$2,486,850.
Payments to Other Governmental Units				
<b>Total Expenditures and Other Uses</b>	<b>\$25,540,924.</b>	<b>\$26,253,924.</b>	<b>\$27,167,324.</b>	<b>\$26,859,578.</b>

**ANNUAL BUDGET SUMMARY  
FOOD SERVICE FUND**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUES AND OTHER SOURCES:</b>				
Local Sources: Interest	\$750.	\$750.	\$1,000.	\$1,800.
Local Sources: School Lunch Sales	\$132,000.	\$132,000.	\$128,250.	\$140,000.
Local Sources: Other Food Service Income	\$1,250.	\$1,250.	\$1,250.	\$1,300.
Local Sources: Sale of Fixed Assets				
Federal Sources: Reimbursements Earned	\$191,000.	\$191,000.	\$220,000.	\$192,000.
State Sources: Food Service Grant				
Other Sources: Transfers from General Fund	\$150,000.	\$150,000.	\$165,000.	\$185,000.
<b>Total Revenues and Other Sources</b>	<b>\$475,000.</b>	<b>\$475,000.</b>	<b>\$515,500.</b>	<b>\$520,100.</b>
<b>EXPENDITURES AND OTHER USES:</b>				
Operating Expenses	\$475,000.	\$475,000.	\$515,500.	\$517,500.
Capital Outlay	\$0.	\$0.	\$0.	\$0.
Other				
Transfers				
Cash Appropriated for Carryover	\$137,334.	\$137,334.	\$128,693.	\$132,241.
<b>Total Expenses and Other Uses</b>	<b>\$612,334.</b>	<b>\$612,334.</b>	<b>\$644,193.</b>	<b>\$649,741.</b>



**ANNUAL BUDGET SUMMARY  
HOME RENTAL FUND**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUES AND OTHER SOURCES:</b>				
Interest	\$1,750.	\$1,750.	\$12,000.	\$12,000.
Rent & Other	\$20,400.	\$20,400.	\$22,200.	\$22,200.
Transfers & Other	\$150.	\$150.	\$150.	\$150.
<b>Total Revenues and Other Sources</b>	<b>\$22,300.</b>	<b>\$22,300.</b>	<b>\$34,350.</b>	<b>\$34,350.</b>
<b>EXPENDITURES AND OTHER USES:</b>				
Operations	\$20,000.	\$20,000.	\$20,000.	\$20,000.
Transfers				
Cash Appropriated for Carryover	\$369,046.	\$369,046.	\$395,765.	\$396,224.
<b>Total Expenditures and Other Uses</b>	<b>\$389,046.</b>	<b>\$389,046.</b>	<b>\$415,765.</b>	<b>\$416,224.</b>

**ANNUAL BUDGET SUMMARY  
SPECIAL REVENUE FUNDS**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUES AND OTHER SOURCES:</b>				
Local Sources	\$62,000.	\$62,000.	\$59,000.	\$59,000.
State Sources	\$6,006,935.	\$6,006,935.	\$4,280,767.	\$4,570,840.
Federal Sources	\$3,350,000.	\$3,350,000.	\$2,675,000.	\$2,750,000.
Other Sources				
Transfers				
<b>Total Revenues and Other Sources</b>	<b>\$9,418,935.</b>	<b>\$9,418,935.</b>	<b>\$7,014,767.</b>	<b>\$7,379,840.</b>
<b>EXPENDITURES AND OTHER USES</b>				
Instruction	\$5,271,297.	\$5,271,297.	\$3,206,385.	\$3,183,202.
Instructional Support	\$2,550,389.	\$2,550,389.	\$2,213,733.	\$2,299,234.
General Support	\$1,597,249.	\$1,597,249.	\$1,594,649.	\$1,897,404.
Community Support				
Unused Monies Returned				
Transfers				
Cash Appropriated for Carryover	\$500.	\$500.	\$500.	\$500.
<b>Total Expenditures and Other Uses</b>	<b>\$9,419,435.</b>	<b>\$9,419,435.</b>	<b>\$7,015,267.</b>	<b>\$7,380,340.</b>

**ANNUAL BUDGET SUMMARY  
MAJOR MAINTENANCE**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUES AND OTHER SOURCES:</b>				
Local Sources: Special Building Fund				
Local Sources: Other	\$15,000.	\$15,000.	\$65,000.	\$100,000.
Local Sources: Interest	\$882,379.	\$882,379.	\$990,000.	\$987,163.
Other Sources: Capital Maintenance Payments				
Other Sources: Transfers from Other Funds				
<b>Total Revenues and Other Sources</b>	<b>\$897,379.</b>	<b>\$897,379.</b>	<b>\$1,055,000.</b>	<b>\$1,087,163.</b>
<b>EXPENDITURES AND OTHER USES:</b>				
Professional Services				
Land				
Buildings (Capital Maintenance)	\$775,000.	\$775,000.	\$1,250,000.	\$1,000,000.
Improvements Other Than Buildings	\$400,000.	\$400,000.	\$400,000.	\$700,000.
Transfers to Other Funds				
Cash Appropriated for Carryover	\$3,364,870.	\$3,364,870.	\$3,783,200.	\$3,760,233.
<b>Total Expenditures and Other Uses</b>	<b>\$4,539,870.</b>	<b>\$4,539,870.</b>	<b>\$5,433,200.</b>	<b>\$5,460,233.</b>

**ANNUAL BUDGET SUMMARY  
CAPITAL PROJECTS**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>REVENUE AND OTHER SOURCES:</b>				
Interest	\$30,000.	\$30,000.	\$190,000.	\$200,000.
State Revenues	\$28,695.	\$28,695.	\$28,695.	\$28,695.
Transfers	\$1,299,262.	\$1,299,262.	\$2,246,732.	\$2,265,958.
Other				
<b>Total Revenues and Other Sources</b>	<b>\$1,357,957.</b>	<b>\$1,357,957.</b>	<b>\$2,465,427.</b>	<b>\$2,494,653.</b>
<b>EXPENDITURES AND OTHER USES:</b>				
Projects	\$300,000.	\$300,000.	\$328,695.	\$328,695.
Transfers				
Cash Appropriated for Carryover	\$8,793,187.	\$8,793,187.	\$11,099,026.	\$11,108,719.
<b>Total Expenditures and Other Uses</b>	<b>\$9,093,187.</b>	<b>\$9,093,187.</b>	<b>\$11,427,721.</b>	<b>\$11,437,414.</b>

**ANNUAL BUDGET SUMMARY  
PUPIL ACTIVITY FUND**

	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 2022-23	TENTATIVE BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>RECEIPTS:</b>				
Receipts from Student Groups	\$250,000.	\$250,000.	\$250,000.	\$250,000.
Interest				
Other				
Transfers from General Fund				
<b>Total Receipts and Other Sources</b>	<b>\$250,000.</b>	<b>\$250,000.</b>	<b>\$250,000.</b>	<b>\$250,000.</b>
<b>DISBURSEMENTS:</b>				
Disbursements from Student Groups	\$250,000.	\$250,000.	\$250,000.	\$250,000.
Transfers				
<b>Total Disbursements and Other Uses</b>	<b>\$250,000.</b>	<b>\$250,000.</b>	<b>\$250,000.</b>	<b>\$250,000.</b>