

Proposed Budget

NORTHEAST WYOMING BOARD OF COOPERATIVE SERVICES (NEW BOCES)	
Budget Hearing Information	
410 N. MILLER AVE.	Location: NORTHEAST WYOMING BOCES
GILLETTE, WY 82716	Date: TBA
307-682-0231	Time: TBA
CAMPBELL	Budget Prepared by: KERI SPEARS

S-1 **BUDGET MESSAGE** W.S. 16-4-104(d)

Northeast Wyoming Board of Cooperative Educational Services (N.E.W. BOCES) is an educational cooperative established in 1979. It was organized under the provisions of Wyoming Statute 21-20-101 and 21-20-111 which established a method for school districts to work together to provide educational services. N.E.W. BOCES is a governmental agency overseen by a board of directors selected by member school districts. While serving the needs of special children has always been the main mission of N.E.W. BOCES, services have been expanded to include regular education and administrative roles. The organization has grown in membership as well. The nine original school districts: Campbell, Converse1, Crook, Johnson, Sheridan 1, 2, & 3, and Weston 1 & 7 have been joined by Converse 2, Goshen, Niobrara, and Platte 2 for a total of 13 cooperating districts. In 1982 the Powder River Basin Children's Center opened the doors of its school and residential facility. The Center was designed to accommodate both day students and students in residence. The school is fully accredited by Wyoming Department of Education and offers a complete array of special education programs for students age 5 to 21. The residential program is certified by Department of Family Services. Programs and services are developed by staff and parents to meet the particular needs of each child. We strive for an open and friendly atmosphere in which children are challenged to be the best that they can be. The budget is comprised of Operating Revenues based on a fee-for-service provided; where school districts are billed for the services provided by N.E.W. BOCES based on each student's IEP (Individual Education Plan). The overall budget will fluctuate with the number of students served. In addition, N.E.W. BOCES offers statewide education training for school district employees, parents and private sector service providers as needed and will bring in nationally recognized educators for this purpose. N.E.W. BOCES received Title I Subpart D Grant Funds for technology and instruction. This is the second year of being awarded grant funds and N.E.W. BOCES was approved to spend last fiscal year's monies in this current fiscal year. N.E.W. BOCES established a Debt Service Fund due to the requirements for pension expense/liability reporting. N.E.W. BOCES is also a purchasing cooperative for member school districts as well as any governmental and charitable organization, as a member of AEPA (Association of Educational Procurement Agencies). N.E.W. BOCES also provides a Food Service Purchasing Cooperative for any educational facility. The purchasing cooperatives are self-sustaining and do not require any funding from the N.E.W. BOCES operating budget.

PROPOSED BUDGET SUMMARY

OVERVIEW	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-1 Total Budgeted Expenditures	\$3,658,609	\$3,642,743	\$7,417,415	\$7,343,781
S-2 Total Principal to Pay on Debt	\$127,114	\$0	\$0	\$0
S-3 Total Change to Restricted Funds	\$151,313	\$196,734	-\$245,851	\$245,851
S-4 Total General Fund and Forecasted Revenues	\$11,410,572	\$9,906,510	\$10,554,154	\$10,554,154
S-5 <i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6 Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY	2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-7 Operating Revenues	\$7,530,405	\$5,345,958	\$6,101,165	\$6,101,165
S-8 Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9 Government Support	\$0	\$0	\$0	\$0
S-10 Grants	\$34,665	\$39,047	\$30,000	\$30,000
S-11 Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12 Miscellaneous	\$15,783	\$16,500	\$11,500	\$11,500
S-13 Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14 Total Revenue	\$7,580,853	\$5,401,505	\$6,142,665	\$6,142,665

EXPENDITURE SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
S-15	Capital Outlay	\$117,478	\$90,296	\$773,354	\$770,354
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$726,255	\$779,491	\$895,473	\$824,839
S-18	Operations	\$2,814,876	\$2,772,956	\$3,809,101	\$3,809,101
S-19	Indirect Costs	\$0	\$0	\$1,939,487	\$1,939,487
S-20	Total Expenditures	\$3,658,609	\$3,642,743	\$7,417,415	\$7,343,781

DEBT SUMMARY		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
---------------------	--	---------------------	------------------------	-----------------------	---------------------

S-21	Principal Paid on Debt	\$127,114	\$0	\$0	\$0
------	-------------------------------	-----------	-----	-----	-----

CASH AND INVESTMENTS		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
-----------------------------	--	---------------------	------------------------	-----------------------	---------------------

S-22	TOTAL GENERAL FUNDS	\$3,829,719	\$4,505,005	\$4,411,488	\$4,411,488
------	----------------------------	-------------	-------------	-------------	-------------

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Depreciation Reserve	\$1,410,461	\$1,563,152	\$1,925,062	\$1,925,062
S-25	b. Other Reserve	\$0	\$84,461	\$48,454	\$48,454
S-26	c. Emergency Reserve (Cash)	\$150,000	\$150,000	\$22,397	\$22,397
	Total Reserves (a+b+c)	\$1,560,461	\$1,797,613	\$1,995,913	\$1,995,913
S-27	Amount to be added				
S-28	a. Depreciation Reserve	\$200,000	\$411,603	\$284,000	\$284,000
S-29	b. Other Reserve	\$0	\$0	\$0	\$0
S-30	c. Emergency Reserve (Cash)	\$0	\$0	\$277,603	\$277,603
	Total to be added (a+b+c)	\$200,000	\$411,603	\$561,603	\$561,603
S-31	Subtotal	\$1,760,461	\$2,209,216	\$2,557,516	\$2,557,516
S-32	Less Total to be spent	\$48,687	\$214,869	\$807,454	\$807,454
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$1,711,774	\$1,994,347	\$1,750,062	\$1,750,062

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: 410 N. MILLER AVE.
GILLETTE, WY 82716

PREPARED BY: KERI SPEARS

DISTRICT PHONE: 307-682-0231

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

Form approved by Wyoming Department of Audit, Public Funds Division



Proposed Budget

NORTHEAST WYOMING BOARD OF COOPERATIVE
NAME OF DISTRICT/BOARD

FYE 6/30/2017

PROPERTY TAXES AND ASSESSMENTS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)				
R-1.2	Other County Support				

FORECASTED REVENUE

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
R-2	Revenues from Other Governments				
R-2.1	State Aid	\$0	\$0	\$0	
R-2.2	Additional County Aid (non-treasurer)	\$0	\$0	\$0	
R-2.3	City (or Town) Aid	\$0	\$0	\$0	
R-2.4	Other (Specify)	\$0	\$0	\$0	
R-2.5	Total Government Support	\$0	\$0	\$0	\$0
R-3	Operating Revenues				
R-3.1	Customer Charges	\$0	\$0	\$0	
R-3.2	Sales of Goods or Services	\$7,374,926	\$5,239,030	\$5,997,165	\$5,997,165
R-3.3	Other Assessments	\$155,479	\$106,929	\$104,000	\$104,000
R-3.4	Total Operating Revenues	\$7,530,405	\$5,345,958	\$6,101,165	\$6,101,165
R-4	Grants				
R-4.1	Direct Federal Grants	\$0	\$0	\$0	
R-4.2	Federal Grants thru State Agencies	\$34,665	\$39,047	\$30,000	\$30,000
R-4.3	Grants from State Agencies	\$0	\$0	\$0	
R-4.4	Total Grants	\$34,665	\$39,047	\$30,000	\$30,000
R-5	Miscellaneous Revenue				
R-5.1	Interest	\$15,783	\$16,500	\$11,500	\$11,500
R-5.2	Other: Specify	\$0	\$0	\$0	
R-5.3	Other: Additional				
R-5.4	Total Miscellaneous	\$15,783	\$16,500	\$11,500	\$11,500
R-5.5	Total Forecasted Revenue	\$7,580,853	\$5,401,505	\$6,142,665	\$6,142,665
R-6	Other Forecasted Revenue				
R-6.1	a. Other past due-as estimated by Co. Treas.				
R-6.2	b. Other forecasted revenue (specify):				
R-6.3	_____				
R-6.4	_____				
R-6.5	_____				
R-6.6	Total Other Forecasted Revenue (a+b)	\$0	\$0	\$0	\$0

Proposed Budget

NORTHEAST WYOMING BOARD OF COOPERATIVE S
 NAME OF DISTRICT/BOARD

FYE 6/30/2017

CAPITAL OUTLAY BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-1	Capital Outlay				
E-1.1	Real Property	\$70,862	\$47,001	\$705,000	\$705,000
E-1.2	Vehicles	\$0	\$0	\$0	
E-1.3	Office Equipment	\$76	\$533	\$1,000	\$1,000
E-1.4	Other (Specify)				
E-1.5	<u>Program Equipment</u>	\$45,623	\$42,004	\$55,354	\$55,354
E-1.6	<u>Food Service Equipment</u>	\$917	\$308	\$9,000	\$9,000
E-1.7	see additional details		\$450	\$3,000	
E-1.8	TOTAL CAPITAL OUTLAY	\$117,478	\$90,296	\$773,354	\$770,354

ADMINISTRATION BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-2	Personnel Services				
E-2.1	Administrator	\$289,366	\$313,696	\$323,202	\$323,202
E-2.2	Secretary	\$43,769	\$44,264	\$44,262	\$44,262
E-2.3	Clerical	\$0	\$0	\$0	
E-2.4	Other (Specify)				
E-2.5	<u>Business Manager</u>	\$56,077	\$66,082	\$66,082	\$66,082
E-2.6	<u>Transportation Supervisor</u>	\$44,262	\$45,594	\$45,594	\$45,594
E-2.7	see additional details	\$52,854	\$54,434	\$54,434	
E-3	Board Expenses				
E-3.1	Travel	\$10,474	\$4,586	\$19,000	\$19,000
E-3.2	Mileage	\$0	\$0	\$0	
E-3.3	Other (Specify)				
E-3.4	<u>Lodging</u>	\$3,629	\$2,161	\$5,000	\$5,000
E-3.5	<u>Meals</u>	\$8,019	\$5,597	\$7,000	\$7,000
E-3.6					
E-4	Contractual Services				
E-4.1	Legal	\$3,000	\$4,414	\$15,000	\$15,000
E-4.2	Accounting/Auditing	\$15,000	\$15,000	\$16,000	\$16,000
E-4.3	Other (Specify)				
E-4.4	<u>Office Service Contracts</u>	\$44,995	\$16,093	\$18,000	\$18,000
E-4.5	<u>Pre-employment & Testin</u>	\$4,474	\$54,828	\$56,700	\$56,700
E-4.6	see additional details	\$18,326	\$10,112	\$16,200	
E-5	Other Administrative Expenses				
E-5.1	Office Supplies	\$26,003	\$23,757	\$44,500	\$44,500
E-5.2	Office equipment, rent & repair	\$736	\$2,343	\$3,000	\$3,000
E-5.3	Education	\$23,277	\$12,284	\$30,200	\$30,200
E-5.4	Registrations	\$9,071	\$22,643	\$26,300	\$26,300
E-5.5	Other (Specify)				
E-5.6	<u>Utilities</u>	\$50,748	\$49,940	\$75,000	\$75,000
E-5.7	<u>Repairs & Maintenance</u>	\$22,175	\$31,665	\$30,000	\$30,000
E-5.8					
E-6	TOTAL ADMINISTRATION	\$726,255	\$779,491	\$895,473	\$824,839

Proposed Budget

OPERATIONS BUDGET

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-7	Personnel Services				
E-7.1	Wages--Operations	\$2,314,710	\$2,461,083	\$2,769,105	\$2,769,105
E-7.2	Service Contracts	\$291,789	\$132,337	\$374,260	\$374,260
E-7.3	Other (Specify)				
E-7.4	_____	\$0			
E-7.5	_____	\$0			
E-7.6	_____				
E-8	Travel				
E-8.1	Mileage	\$7,991	\$3,997	\$14,090	\$14,090
E-8.2	Other (Specify)				
E-8.3	Training Travel	\$8,190	\$11,600	\$21,900	\$21,900
E-8.4	Dues & Fees	\$1,019	\$3,390	\$10,024	\$10,024
E-8.5	_____				
E-9	Operating supplies (List)				
E-9.1	Repairs	\$59,405	\$45,275	\$118,200	\$118,200
E-9.2	Supplies	\$100,733	\$96,786	\$156,316	\$156,316
E-9.3	Gas & Oil	\$31,038	\$18,488	\$48,500	\$48,500
E-9.4	_____	\$0	\$0		
E-9.5	_____				
E-10	Program Services (List)				
E-10.1	Program Services Suppli			\$245,400	\$245,400
E-10.2	Student Activities			\$7,805	\$7,805
E-10.3	Instructional Supplies			\$21,000	\$21,000
E-10.4	_____				
E-10.5	_____				
E-11	Contractual Arrangements (List)				
E-11.1	Contractual Arrangement			\$22,500	\$22,500
E-11.2	_____				
E-11.3	_____				
E-11.4	_____				
E-11.5	_____				
E-12	Other operations (Specify)				
E-12.1	_____				
E-12.2	_____				
E-12.3	_____				
E-12.4	_____				
E-12.5	_____				
E-13	TOTAL OPERATIONS	\$2,814,876	\$2,772,956	\$3,809,101	\$3,809,101

Proposed Budget

INDIRECT COSTS BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
E-14	Insurance					
E-14.1	Liability				\$16,200	\$16,200
E-14.2	Buildings and vehicles				\$20,000	\$20,000
E-14.3	Equipment				\$32,000	\$32,000
E-14.4	Other (Specify)					
E-14.5	_____					
E-14.6	_____					
E-14.7						
E-15	Indirect payroll costs:					
E-15.1	FICA (Social Security) taxes				\$243,982	\$243,982
E-15.2	Workers Compensation				\$137,647	\$137,647
E-15.3	Unemployment Taxes				\$10,000	\$10,000
E-15.4	Retirement				\$494,875	\$494,875
E-15.5	Health Insurance				\$976,483	\$976,483
E-15.6	Other (Specify)					
E-15.7	_____					
E-15.8	_____					
E-15.9						
E-16	Depreciation Expenses				\$8,300	\$8,300
E-17	TOTAL INDIRECT COSTS		\$0	\$0	\$1,939,487	\$1,939,487

DEBT SERVICE BUDGET

			2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
D-1	Debt Service					
D-1.1	Principal		\$127,114			
D-1.2	Interest					
D-1.3	Fees					
D-2	TOTAL DEBT SERVICE		\$127,114	\$0	\$0	\$0

Proposed Budget

NORTHEAST WYOMING BOARD OF COOPERATIVE
NAME OF DISTRICT/BOARD

FYE 6/30/2017

GENERAL FUNDS

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking Account Balance	\$3,025,056	\$3,685,623	\$3,473,752	\$3,473,752
C-1.2	Savings and Investments Account Balance	\$0	\$0	\$0	
C-1.3	General Fund CD Balance	\$700,816	\$701,070	\$701,922	\$701,922
C-1.4	All Other Funds	\$103,847	\$118,312	\$235,814	\$235,814
C-1.5	Reserves (From Below)	\$1,711,774	\$1,994,347	\$1,750,062	\$1,750,062
C-1.6	Total Estimated Cash and Investments on Hand	\$5,541,493	\$6,499,352	\$6,161,551	\$6,161,551
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	\$56,089	\$55,000		
C-2.2	b. Reserves	\$1,711,774	\$1,994,347	\$1,750,062	\$1,750,062
C-2.3	Total Deductions (a+b)	\$1,767,863	\$2,049,347	\$1,750,062	\$1,750,062
C-2.4	Estimated Non-Restricted Funds Available	\$3,773,630	\$4,450,005	\$4,411,488	\$4,411,488

DEPRECIATION RESERVE (CAPITAL OUTLAY - REPLACEMENT)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-3					
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$1,410,461	\$1,563,152	\$1,925,062	\$1,925,062
C-3.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.3	Amount to be added to the reserve	\$200,000	\$411,603	\$284,000	\$284,000
C-3.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.5	SUB-TOTAL	\$1,610,461	\$1,974,755	\$2,209,062	\$2,209,062
C-3.6	Identify the amount to be spent from "Reserve for Capital Outlay"				
C-3.7	a. _____	\$48,687	\$51,259	\$675,000	\$675,000
C-3.8	b. _____				
C-3.9	c. _____				
C-3.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$48,687	\$51,259	\$675,000	\$675,000
C-3.12	Balance to be retained in Depreciation Reserve Account	\$1,561,774	\$1,923,496	\$1,534,062	\$1,534,062

OTHER RESTRICTED FUND BALANCES - RESERVE (LEGALLY ENFORCED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-4					
C-4.1	Beginning Balance in Reserve Account (end of previous year)		\$84,461	\$48,454	\$48,454
C-4.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.3	Amount to be added to the reserve				
C-4.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.5	SUB-TOTAL	\$0	\$84,461	\$48,454	\$48,454
C-4.6	Reserves"				
C-4.7	a. _____		\$36,007	\$48,454	\$48,454
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	<i>Date of Reserve Approval in Minutes:</i> _____				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$36,007	\$48,454	\$48,454
C-4.12	Balance to be retained in Other Reserve Account	\$0	\$48,454	\$0	\$0

ASSIGNED FUND BALANCE (EMERGENCY RESERVE - NOT COMMITTED)

		2014-2015 Actual	2015-2016 Estimated	2016-2017 Proposed	Pending Approval
C-5					
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$150,000	\$150,000	\$22,397	\$22,397
C-5.2	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.3	Amount to be added to the reserve	\$0	\$0	\$277,603	\$277,603
C-5.4	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.5	SUB-TOTAL	\$150,000	\$150,000	\$300,000	\$300,000
C-5.6	Amount to be spent from Emergency Reserve (Cash)	\$0	\$127,603	\$84,000	\$84,000
C-5.7	<i>Date of Reserve Approval in Minutes:</i> _____				
C-5.8	Balance to be retained in Assigned Fund Balance	\$150,000	\$22,397	\$216,000	\$216,000
C-5.9	TOTAL TO BE SPENT	\$48,687	\$214,869	\$807,454	\$807,454