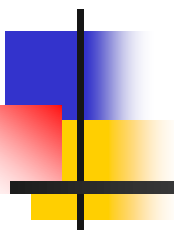


Campbell County School District



Annual Budget

2011-2012

July 20, 2011

Submitted by: Alex Ayers, Ed.D., Assoc. Supt. for Instructional Support
Shelly Haney, CPS, Fiscal/Budget Manager

PHILOSOPHY OF THE DISTRICT

We believe...that student learning is best achieved in a positive, supportive and challenging environment; that each student has the right as well as the responsibility to acquire academic skills as well as applied life skills; that students are better able to learn when they possess a positive image of themselves and are intrinsically motivated; that all students are capable of learning even through there are individual differences which must be recognized; that all students should receive a balanced education to include skills useful in solving academic as well as personal and social problems; that both structured and unstructured learning situations should be made available, that learning should be sequenced; and that students should attend school regularly and be treated fairly while in attendance.

We believe...that teaching is a particularly important profession, and that the district should be committed to the selection and retention of highly qualified teachers who are dedicated to the profession of teaching; that teachers should have positive relations with students and the community; that teachers should be good role models; that teachers should conduct fair and orderly classes with high expectations for student achievement; that a variety of teaching techniques should be used when appropriate, that instruction should be organized and comprehensible; that teachers should prepare students for life within a context recognizing individual differences in students; and that teachers have an obligation to help motivate students and contribute to the self-esteem of students by recognizing student efforts.

We believe...that the school district should provide safe and healthy facilities and conditions; that the school district should offer a balanced, up-to-date curriculum in student-centered schools; that curriculum and policy should be developed through fair and democratic procedures that ensure the right of the majority to rule while protecting the right of the minority to be heard; that the school district should have high standards for the selection and retention of all personnel while recognizing the achievements of said personnel; that the school district should ensure that students have the opportunity to acquire a quality education and experience success while doing so; that the school district should provide equitable treatment for all communities in the district when feasible; that the school district should assume and maintain a posture of fiscal responsibility; that students, parents and school district personnel should enjoy the mutual support of one another in the educational venture; and that the school district should foster open and honest communications among all parties in the educational setting.

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2011-2012 budget is a year-long process. Opportunity for input and grass-roots decision making has been a thrust of both the Board of Trustees and Central Administration. To facilitate this effort, plans were prepared for each program and division within the School District by the building principal or the department administrator. These plans outlined the philosophy, objective, personnel and budget of every component within the school system. The plans were subsequently amended to reflect

increases or decreases as determined by the Superintendent of Schools. Where applicable, building principals and department administrators requested additional funding at public meetings, during which the principal or administrator outlined concerns, articulated district repercussions and made specific recommendations related to their area(s) of responsibility. Immediate supervisor recommendations included increases and decreases in materials and personnel as required. The principal or administrator also reviewed the relationship between their building goals and resources before the Board of Trustees.

Following the presentations to the Shared Governance Council and the Board of Trustees the Superintendent of Schools approved budget allocations.

Through conservative spending, the District carried \$5,856,642 (4.44%) of budgeted expenditures from the 2010-2011 budget into the 2011-2012 budget. Included in that amount was \$711,314 of the \$1,758,956 budgeted Board contingency. In the 2011-2012 budget, the individual buildings will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2010-2011 will be allowed to be budgeted as "roll-over" or contingency in the 2011-2012 budget. The total of this "roll-over" contingency equaled \$841,044 in 2010-2011, up from a total of \$1,081,743 in the previous year. The total amount allowed to roll from 2010-2011 to 2011-2012 had not been calculated as of this publication.

Data used to prepare the 2011-2012 budget were a combination of information collected from the best possible sources along with historical information which formed the basis for necessary projections. Data were provided by the following agencies: Campbell County School District #1 Instructional Support Division; State Department of Education; Legislative Services Office; State Department of Revenue; Campbell County Commissioners; Campbell County Assessor; and Campbell County Treasurer.

STUDENT ENROLLMENT

In 2010-11 enrollment in Campbell County School District grew to record numbers. The average daily membership of 8,248 students in this year is the largest in the history of our District. A year ago, there were 8,147 students in average daily membership. The increase of 101 students over the previous year reflects the recent trend of large incoming kindergarten classes replacing smaller graduating senior classes.

Campbell County School District is the third largest district in Wyoming. Approximately one of every eleven Wyoming K-12 students is enrolled in our District.

The kindergarten class of 2010-11 was the largest class in the District. The birth rate of county residents and kindergarten enrollments in recent years indicate the trend of increasing enrollment will continue. In this past school year there were 4,764 elementary students in kindergarten through 6th grade. The average class size K-12 was 634 students. Construction of two replacement elementary schools is now complete. The new Hillcrest Elementary opened in the fall of 2009, followed by Prairie Wind Elementary which opened in the fall of 2010. Construction on a new elementary school began in early 2011. This school, yet to be named, is the first non-replacement elementary this district has built since 1993. It is scheduled to open in the summer of 2012.

The smallest classes in the District in 2010-11 are the 8th, 10th, 11th, and 12th grades. The junior high grade levels are seeing the impact of growth. High school enrollments will likely stabilize for a few years before growth impact is noticeable.

It is anticipated that approximately 8,500 students will be enrolled in the fall of 2011, a historic number of students that will surpass the current year's record high for the district.

REVENUE REVIEW

Assessed Valuation

The County's assessed valuation was released by the County Assessor on July 5, 2011 as being \$5,425,565,207. This represents an increase of \$408,898,293 or 8.15% from the 2010 assessed valuation of \$5,016,666,914.

Mill Levy

On April 2, 1996 voters approved a \$22,000,000 bond issue to expand the Campbell County High School at the Donkey Creek (South Campus) site. Abandoned Mine Land funds in the amount of \$12,000,000 were approved bringing the net cost to taxpayers to \$18,936,000 (approximately 1.2 mills over an 11 year period). The final \$1,870,000 from the Abandoned Mine Land grant was received during the 2006-2007 fiscal year. The final principal and interest payment was made in June, 2007. As of July 1, 2011, a total of \$1,010,077 remains in the escrow account and planning has started for a coal fired boiler at the Campbell County High School South Campus.

A special school district tax of one-half (.5) mill was approved by the Campbell County School Board at their regular meeting on May 10, 2011, and will be used for the purpose of maintaining programs offered by the Board of Cooperative Higher Education Services (B.O.C.H.E.S.) as expressed in W.S. 21-20-109. The approximate \$2,713,000 generated by this mill levy will not be part of Campbell County School District's budget, but will be presented in the annual audit as a discretely presented component unit. This one-half (.5) mill has been in effect since the 1989-90 budget year.

On May 22, 2001 the Campbell County School District Board of Trustees formed the Campbell County Community Public Recreation District as allowed under Wyoming Statute 18-9-202. On May 10, 2011 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$5,426,000. The Recreation District has allocated \$2,500,000 for the new Campbell County Recreation Center. The remaining funds will be used for public recreation programs and to maintain and equip land, buildings, and other recreational facilities. This mill levy is not a part of the Campbell County School District's budget, but will also be presented in the annual audit as a blended component unit.

School Reform Legislation replaced the special school district tax of one (1) mill for the purpose of repair and maintenance with an allocation by square footage in the district. Revenue collected for major maintenance during 2010-2011 totaled \$3,994,451. Due to a statewide reduction in Legislative funding, revenue for the 2011-2012 fiscal year is projected to total \$2,969,912, a decrease of \$1,024,540 or 25.65%. These funds can only be used for major building facility repairs and maintenance and are placed in a separate capital improvement fund.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the FY2012 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2008-2009, 2009-2010, and 2010-2011 respectively. Column 7 reports the 2011-2012 budget. Column 8 and 9 report the amount and percent of increase/decrease respectively from the previous year's budget.

Revenues

The total general fund revenue budget (without budget support) for 2011-2012 is expected to decrease from the 2010-2011 budget of \$125,502,030 to \$116,347,617 or 7.29%. This is a decrease in revenue of \$9,154,413 and is a decrease in operating transfers from other funds. A combination of closing the rebated recapture special revenue fund and implementing GASB 54 rules during FY10 and FY11 resulted in unusually large operating transfers during those fiscal years.

State and federal guidelines implemented with the 1993-94 budget consider payments to the state foundation program (recapture) as a reduction to revenue rather than an expenditure. The 2011-2012 recapture is estimated to be \$61,570,529. This represents an increase of \$3,899,723 or 6.76% from the 2010-2011 budgeted figure of \$57,670,805. The increase is due to several factors including the increase in assessed valuation; increases in taxable property within the county; and protested taxes from previous years that were paid in fiscal year 2010-2011 that must be rebated to the State of Wyoming in fiscal year 2011-2012. Legislation in 2011 altered the recapture payment schedule from installments of twenty-five percent of the recapture amount to be paid in January, March, May, and June, to require 40% of the amount on January 15 and the remaining 60% on or before June 15 of each year.

Other 2011 legislation resulted in a change to Wyoming Statute 21-13-313 which now requires the School Foundation Program to loan recapture District's 20% of their projected foundation program amount on or before September 1 of each year, upon demonstration of financial need. This change to the statute lowered the percentage that may be loaned and requires interest to be paid if the loan is not repaid by December 15. The loan provision is meant to eliminate the need for recapture districts to borrow money to meet cash flow issues. The changes in these statutes reflect the legislature's concern over inter-fund borrowing costs to the state and elimination of any perceived advantage in investing these proceeds that recapture district might hold.

Excess Recapture

Campbell County School District received a Recapture Limitation Rebate pursuant to W.S. 21-13-102(c) once again in the 2006-2007 school year. This statute capped the amount of recapture a school district must pay at 75% of the difference of the revenue received by a district from mandatory levies per ADM student compared to the statewide revenue per ADM student.

On November 2, 2004 Wyoming voters narrowly defeated Constitution Amendment A, which would have eliminated the maximum limitation. During the 2006 Wyoming Legislative session, Senate Joint Resolution 0001 was passed. SJR0001 placed another constitutional amendment on the November ballot in the 2006 general election. Voters approved Constitutional

Amendment B, which repealed the language in the Wyoming Constitution allowing the limitation on recapture.

In February 2007, a district budget hearing was held resulting in a transfer of \$15.3 million in contested rebate funds to a Special Revenue Fund. This money was legally encumbered until the court decided the different interpretations of constitutional law. In the 2007 Legislative Session both the Wyoming Senate and Wyoming House approved bills to enact the constitutional amendment, however, conference committee meetings failed to resolve the issues, resulting in no legislation to enact the amendment.

The Wyoming Department of Education (WDE) determined recapture districts were due 38% of the rebate funds (the percentage of days in the fiscal year until the election results were certified). All recapture districts disagreed with the WDE and asked for an administrative hearing. Campbell County School District withheld \$9.5 million in disputed funds, while making a recapture payment of \$45.2 million. In the 2007-2008 fiscal year the balance of the \$15.3 million, or \$5.8 million, was used to fund the final early release package for district employees and for bonuses to employees not retiring at the end of the fiscal year.

Fiscal year 2007-2008 contested rebate funds, totaling \$11.77 million, were transferred to the Special Revenue Fund. Approximately \$21.27 million, plus interest, remained in the special revenue account at the end of 2007-2008.

In December, 2008 the Wyoming Supreme Court ruled in favor of recapture districts. The Wyoming Department of Education and recapture Districts completed the agreement to release protested funds to districts in July, 2009. Districts had until June 30, 2011 to spend rebated recapture funds before they will be counted as a local resource.

As of June 30, 2011, the Campbell County School District Board of Trustees has approved projects from rebated recapture funds including Planetarium upgrades; the remainder of funds needed for HVAC upgrades at Campbell County High School-North Campus, Twin Spruce Junior High, and Sage Valley Junior High, as well as funding the entire HVAC upgrade at Wright Junior/Senior High. In addition, musical instrument replacements, library book purchases, technology, healthy schools, and various other projects were funded. The Board also committed \$2.6 million of rebated recapture funds for the employee bonuses paid on June 1, 2011. All funds once held in the rebated recapture special revenue account have now been spent, transferred to the District's Depreciation Reserve Fund for designated projects or to the Healthy Schools general fund.

Local Revenues

Local revenues are projected to increase from \$131,810,490 to \$141,888,130, which is an increase of \$10,073,640 or 7.64%, and is primarily a result of the increase in assessed valuation. Tuition from distance education students is projected to decrease from the \$325,126 collected in FY11 to approximately \$30,000 in FY12, due to Laramie County #1 opening of a virtual school for their students.

County Revenues

County revenues are projected to increase from \$32,577,001 to \$35,328,391, which is an increase of \$2,751,390 or 8.45%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$71,759 for 2010-2011 and are projected at approximately \$100,000 for 2011-2012. The district has budgeted an audit adjustment in 2011-2012 of \$1,000,000 due to the recent Wyoming Department of Audit blitz audit of FY2009 special education expenses and the upcoming full audit of fiscal year 2010.

During 2010-2011 the District received \$780,920 in reimbursement from the State for the Wyoming Retirement employer rate increase of 1.44% which was not included in the funding model. The rate increase is included in the funding model for the coming fiscal year.

Federal Revenues

Campbell County School District received \$63,945 in Impact Aid funds in 2010-2011. It is anticipated that the district will continue to qualify for approximately \$55,000 in 2011-2012.

All other Federal funds received are special revenue funds and are accounted for under special budgets which are a separate part of this document.

Other Sources

The 2010-2011 Campbell County School District revenue budget includes \$2,000 for sale of fixed assets and \$232,948 for compensation for losses for damages to buildings during the June 2010 hail storm.

Annually, the district enters into lease/purchase agreement for school buses which is repaid over a five year period. The District will receive \$1,315,677 in lease proceeds for fiscal year 2011-2012, down from \$1,580,687 received in 2010-2011.

The combination of closing the rebated recapture special revenue fund and implementing GASB 54 rules during 2009-2010 and 2010-2011 resulted in unusually large operating transfer revenue during those fiscal years. In implementing requirements of GASB54, the District has reclassified the "K" Special Revenue Fund as an enterprise fund and the Sick Leave Trust Fund as General Fund 04 in compliance with these regulations.

Campbell County School District continues to invest available funds prudently and ensure that all available interest on district funds is collected.

Non-Revenue

Non-revenue funds available to the budget include the fund balance (cash carry-over) from the previous year and the established contingencies from cash reserve.

Conservative spending in previous years by the Board of Trustees has allowed the district to carry-over funds into the 2011-2012 budget. It is anticipated that \$1,500,000 of designated contingencies, along with approximately 3.5 percent of the 2011-2012 operation budget, will be carried forward to the 2012-2013 budget. While the concept of Board reserves seems to be unpopular with the State Superintendent of Public Instruction and some State Legislators, it certainly makes sense to those responsible at the local district level.

EXPENDITURE REVIEW

The increase in student enrollment during the 2010-2011 school year, as well as increases in operations and maintenance funding, special education and transportation expenditure reimbursements, will generate approximately \$6 million in new funding for the 2011-2012 school year.

The largest new expenditures from the general fund will be the increase to the medical insurance premiums for District employees. Additional certified positions at various schools in the district to meet the needs of the growing student population will have an impact on the expenditure budget. The District also increased certified and ESP staff at various locations during 2010-2011 which must be funded from new money in the coming fiscal year. The Board of Trustees approved movement of one step on each salary schedule to all employees not 'topped out' on their pay schedule. The District will also provide a one year 1.5% stipend based on current pay to all employees to offset the impact of increases in insurance costs and the requirement for employees to contribute 1.43% of wages into the Wyoming Retirement System.

Increases in the General Fund 01 non-salary and benefit items include the junior high soccer program, an increase to the student accident insurance premium, software for an employee evaluation system and additional funds for supplies and materials for the Maintenance Department.

Cash Reserve

As a result of Wyoming School Finance Reform Legislation school districts are limited in the amount of allowable Board reserves. Reserves are limited to fifteen percent of the district's previous year foundation guarantee. For Campbell County School District that amount is approximately \$16.9 million. Reserves in excess of fifteen percent would be counted as a local resource and would reduce the district's state guarantee. Campbell County School District is not expected to have Board reserves in excess of fifteen percent of the general operating budget in future years.

The Board of Trustees passed a Spending Prioritization Policy to fulfill the requirements of GASB Statement 54 defining the priority of use of governmental funds. The new policy indicates that the District will use restricted resources first where applicable, then committed funds, then assigned funds, and last, unassigned resources, for all expenditures from governmental funds. The Superintendent has the authority to deviate from this policy if it is in the best interest of the District.

The District has committed a total of \$6,513,533 of cash reserves to support designated board contingency and fund the 2011-2012 budget. It is anticipated that approximately \$1,500,000 in designated contingency and 3.5% of budgeted expenditures will be carried forward to the following fiscal year. Revenue in the amount of \$577,888 collected from hail damages in FY11, but not spent by the end of the fiscal year, as well as \$1 million in anticipated audit adjustments inflated the cash reserves required to support the 2011-2012 budget.

In addition, \$3,570,529 in budget support is carried into the 2011-2012 fiscal year from excess and protested tax revenues collected in fiscal year 2010-2011. This amount will be repaid to the State of Wyoming as recapture in the 2011-2012 fiscal year.

Transfers

The combination of closing the rebated recapture special revenue fund and implementing GASB 54 rules during 2009-2010 and 2010-2011 resulted in unusually large operating transfers flowing through the General Fund 01 during those fiscal years. The 2011-2012 transfers totaling \$413,000 from the General Fund 01 to other funds within the District is more typical. A total of \$71,500 will transfer to the Depreciation Fund for technology. Approximately \$26,500 will be transferred to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries and \$315,000 is budgeted for transfer to the Nutrition Services Fund.

Summary

Campbell County School District plans to continue its conservative spending during this and future fiscal years. The increasing enrollment allows the District to keep program funding and salaries and the current level. Administration will continue to work with the Wyoming Department of Education, Joint Appropriations Committee, Legislators and the Wyoming Department of Audit regarding the School Funding Model and related issues.

OTHER BUDGETS

Also presented for adoption are budgets for the following listed funds. These funds will provide approximately the same programs as previous years. They are divided into Special and Other Funds below:

Special Funds

Fund 20 - Grants

21 st Century CLC 4 th Cohort	Summer School
21 st Century CLC 5 th Cohort	Title I-A
21 st Century CLC 6 th Cohort	Title I-D Neglected and Delinquent
ARRA Grants	Title II-A Teacher Quality
Carl Perkins	Title II-D Technology
Instructional Facilitators	Title III - ESL
McKinney Homeless	United Way/Even Start
Part B Flow Through & 619 (VI-B)	Other State/Local Grants
Safe Schools Healthy Students	

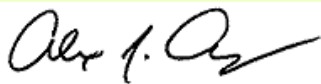
Other Funds

02	Building General	33	Major Capital
03	Healthy Communities	34	Capital Recreation Projects
04	Sick Leave	40	South Campus Debt Service
22	Capital Maintenance	50	Nutrition Services
25	Recreation Funds	51	"K" Enterprise
30	Capital Improvements	60	Medical/Dental Insurance
31	Depreciation	80	Student Activities
32	Minor Capital	85	Early Release

RECOMMENDATION

As Campbell County School District's Associate Superintendent for Instructional Support, I, Alex Ayers, recommend approval of all the budgets listed in this document. I recommend that official approval be given by the Board of Trustees after the public hearing on Wednesday, July 20, 2011.

Respectfully,



Alex Ayers, Ed.D.
Associate Superintendent for
Instructional Support

Assisted by,



Shelly K. Haney, CPS
Fiscal/Budget Manager

**NOTICE OF
BUDGET HEARING
CAMPBELL COUNTY SCHOOL
DISTRICT NO. ONE**

The Campbell County School District No. One Board of Trustees is currently considering the budget for the fiscal year ending June 30, 2012. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the 20th day of July, 2011, at eight p.m. All persons interested may appear at this time and be heard regarding such budget.

Campbell County School District
No. One Board of Trustees
Campbell County, Wyoming

Submitted by:

Alex Ayers

Assoc. Supt. for Instructional Support

Published: July 13, 2011

**CAMPBELL COUNTY SCHOOL DISTRICT NO. ONE
SUMMARY OF PROPOSED BUDGET**

As Published

Funds		2009-2010		2010-2011	2011-2012
		Actual Transactions		Amended	PROPOSED
		Revenue	Expenditures	Budget	Budget
01	General	122,828,303	120,355,094	136,238,584	126,058,456
02	Building General Fund	887,848	576,896	1,200,000	950,000
03	General-Healthy Communities	2,041	437,302	711,310	740,303
04	Sick Leave General Fund	-	-	51,000	50,700
20	Grants	10,713,254	10,710,318	17,991,303	16,685,000
21	Special Revenue	500,956	775,816	262,026	-
22	Major Maintenance	2,836,077	2,841,500	10,192,399	8,970,593
23	Rebated Recapture Spec. Rev.	53,573	9,920,000	12,128,961	-
24	Technology Spec. Rev.	760,783	1,757,522	-	-
25	CCSD Rec Grants Spec. Rev.	1,116,177	919,462	1,722,336	2,084,179
26	Bldg Spec. Revenue	-	484,300	-	-
30	Capital Projects	10,110	4,523,490	1,152,758	823,487
31	Depreciation	10,682,266	330,161	13,789,641	14,545,324
32	Minor Capital	2,101,521	1,997,904	5,807,510	4,312,686
33	Major Capital	20,049,879	16,767,796	23,720,254	14,074,114
34	Capital Recreation Projects	1,050,226	2,085,408	2,166,705	
40	Debt Service	106,937	73,154	1,129,362	1,010,524
50	Nutrition Service	4,034,736	3,919,592	4,750,000	4,667,561
51	"K" Enterprise Fund	-	-	262,026	285,259
60	Insurance	15,193,626	16,523,081	18,753,892	21,576,385
70	Sick Leave Reimbursement	816	30,179	405,000	-
85	Retirement Trust	4,556	865,811	870,000	530,230

**NOTICE OF
MEETING DATES AND
MINUTE AVAILABILITY**

**CAMPBELL COUNTY SCHOOL
DISTRICT NO. ONE**

Notice is hereby given that regular meetings of the Board of Trustees of Campbell County School District Number One, State of Wyoming, are held on the second and fourth Tuesday of each month at 7 p.m. in the board room of the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming, and such meetings are open to the public.

Notice is also give that official minutes of each regular or special meeting of such Board, including a record of all official acts and of all warrants issued, are available for inspection by any citizen during regular office hours at 1000 West Eighth Street, Gillette, Wyoming.

David Fall
Chairman
Board of Trustees

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Campbell County School District
No. One Board of Trustees
Campbell County, Wyoming

Submitted by:

Alex Ayers

Assoc. Supt. for Instructional Support

Published: July 13, 2011

**CAMPBELL COUNTY SCHOOL DISTRICT NO. ONE
SUMMARY OF PROPOSED BUDGET**

Revised

Funds		2009-2010 Actual Transactions		2010-2011 Amended Budget	2011-2012 PROPOSED Budget
		Revenue	Expenditures		
01	General	122,828,303	120,355,094	136,238,584	126,431,679
02	Building General Fund	887,848	576,896	1,200,000	950,000
03	General-Healthy Communities	2,041	437,302	711,310	740,303
04	Sick Leave General Fund	-	-	51,000	50,700
20	Grants	10,713,254	10,710,318	17,991,303	16,685,000
21	Special Revenue	500,956	775,816	262,026	-
22	Major Maintenance	2,836,077	2,841,500	10,192,399	8,970,593
23	Rebated Recapture Spec. Rev.	53,573	9,920,000	12,128,961	-
24	Technology Spec. Rev.	760,783	1,757,522	-	-
25	CCSD Rec Grants Spec. Rev.	1,116,177	919,462	1,722,336	2,084,179
26	Bldg Spec. Revenue	-	484,300	-	-
30	Capital Projects	10,110	4,523,490	1,152,758	823,487
31	Depreciation	10,682,266	330,161	13,789,641	14,545,324
32	Minor Capital	2,101,521	1,997,904	5,807,510	4,312,686
33	Major Capital	20,049,879	16,767,796	23,720,254	14,074,114
34	Capital Recreation Projects	1,050,226	2,085,408	2,166,705	
40	Debt Service	106,937	73,154	1,129,362	1,010,524
50	Nutrition Service	4,034,736	3,919,592	4,750,000	4,667,561
51	"K" Enterprise Fund	-	-	262,026	285,259
60	Insurance	15,193,626	16,523,081	18,753,892	21,576,385
70	Sick Leave Reimbursement	816	30,179	405,000	-
85	Retirement Trust	4,556	865,811	870,000	530,230

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David Fall
Chairman
Board of Trustees

Campbell County School District
BUDGET SUMMARY
FY2012 ALL FUNDS

Fund Type Description		2010-2011 as Amended	2011-2012 as Proposed	Increase/ (Decrease)	Percent Increase/ (Decrease)
General Funds					
General Fund	01/G	\$136,238,584.50	\$126,431,678.86	(\$9,806,905.64)	-7.20%
Building General Fund	02/F	1,200,000.00	950,000.00	(\$250,000.00)	-20.83%
Healthy Communities	03/H	711,310.26	740,303.10	28,992.84	4.08%
Sick Leave	04/S	51,000.00	50,700.00	(300.00)	-0.59%
Total General Funds		138,200,894.76	128,172,681.96	(\$10,028,212.80)	-7.26%
Special Revenue Funds					
Grants	20/E	17,991,302.85	16,685,000.00	(1,306,302.85)	-7.26%
K Fund	21/K	262,025.67	0.00	(262,025.67)	-100.00%
Capital Maintenance	22/M	10,192,399.34	8,970,592.68	(1,221,806.66)	-11.99%
Rebated Recapture	23/Q	12,128,961.25	0.00	(12,128,961.25)	-100.00%
Rec Grants	25/U	1,722,336.01	2,084,179.03	361,843.02	21.01%
Total Special Revenues		42,297,025.12	27,739,771.71	(14,557,253.41)	-34.42%
Capital Project Funds					
Capital Improvements	30/C	1,152,757.88	823,486.54	(329,271.34)	-28.56%
Depreciation	31/D	13,789,640.57	14,545,324.20	755,683.63	5.48%
Minor Capital	32/N	5,807,509.81	4,312,685.66	(1,494,824.15)	-25.74%
Major Capital	33/O	23,720,254.00	14,074,114.16	(9,646,139.84)	-40.67%
Capital Recreation Projects	34/P	2,166,704.60	1,368,838.87	(797,865.73)	-36.82%
Total Capital Projects		46,636,866.86	35,124,449.43	(11,512,417.43)	-24.69%
Debt Service Funds					
South Campus Debt	40/Z	1,129,362.39	1,010,523.58	(118,838.81)	-10.52%
Enterprise Funds					
Nutrition Services	50/L	4,750,000.00	4,667,560.64	(82,439.36)	-1.74%
K' Enterprise Fund	K/51	262,025.67	285,259.05	23,233.38	8.87%
Total Enterprise		5,012,025.67	4,952,819.69	(59,205.98)	-1.18%
Internal Service Funds					
Insurance	60/I	18,753,892.05	21,576,385.48	2,822,493.43	15.05%
Fiduciary Funds					
Trust Funds					
Sick Leave	70/S	405,000.00	0.00	(405,000.00)	-100.00%
Early Release	85/R	870,000.00	530,230.00	(339,770.00)	-39.05%
Total Trust Funds		1,275,000.00	530,230.00	(744,770.00)	-58.41%
ALL FUNDS TOTAL		\$253,305,066.85	\$219,106,861.85	(\$34,198,205.00)	-13.50%

Campbell County School District
FY2012 Revenue Projections - All Funds

Account Title	Acct. No.	General Fund Revenue Total by Object	Special Revenue Total by Object	Capital Projects Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Budget Support	80100	\$11,114,260.34	\$7,124,961.30	\$15,242,059.93	\$3,450,838.75	\$36,932,120.32
REVENUE - LOCAL SOURCES	81000	0.00	0.00	0.00	25,000.00	\$25,000.00
Special District Taxes (25 Mill)	81111	135,771,575.62	0.00	0.00	0.00	\$135,771,575.62
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,100,000.00	0.00	0.00	0.00	\$5,100,000.00
Car Company Taxes	81130	80,000.00	0.00	0.00	0.00	\$80,000.00
Penalties & Interest on Del Taxes	81140	700,000.00	0.00	0.00	0.00	\$700,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		141,651,575.62	0.00	0.00	25,000.00	\$141,676,575.62
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200					
Tuition-Distance Education	81321	30,000.00	0.00	0.00	0.00	\$30,000.00
Interest & Dividends	81510	50,000.00	12,000.00	19,150.00	3,300.00	\$84,450.00
Interest on Major Maintenance	81520	0.00	8,500.00	0.00	0.00	\$8,500.00
Other Interest Earned	81590	10,000.00	0.00	0.00	0.00	\$10,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,250,000.00	\$1,250,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	135,000.00	\$135,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	750,000.00	\$750,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	70,000.00	\$70,000.00
Adult Breakfast Sales	81632	0.00	0.00	0.00	4,000.00	\$4,000.00
Food Service Special Functions	81640	0.00	0.00	0.00	450,000.00	\$450,000.00
Other Food Service Income	81690	0.00	0.00	0.00	70,000.00	\$70,000.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	56,100.00	0.00	0.00	0.00	\$56,100.00
Bookstore Sales	81720	7,700.00	0.00	0.00	0.00	\$7,700.00
Stu. Organizations Dues & Fees	81730	2,500.00	0.00	0.00	0.00	\$2,500.00
Fees	81740	183,800.54	40,400.00	0.00	207,620.00	\$431,820.54
Other Pupil Activity Income	81790	343,134.56	0.00	0.00	0.00	\$343,134.56
Pmts to State Foundation Prgm	81800	(61,570,529.00)	0.00	0.00	0.00	-\$61,570,529.00
Indirect Costs Revenue	81850	150,000.00	0.00	0.00	0.00	\$150,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	43,520.00	0.00	0.00	0.00	\$43,520.00
Contributions & Donations	81920	19,443.00	1,333,356.48	1,020,204.93	25,000.00	\$2,398,004.41
Refund of Prior Years Expend.	81950	25,000.00	0.00	0.00	1,000.00	\$26,000.00
Transportation	81981	5,000.00	0.00	0.00	0.00	\$5,000.00

Campbell County School District
FY2012 Revenue Projections - All Funds

Account Title	Acct. No.	General Fund Revenue Total by Object	Special Revenue Total by Object	Capital Projects Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Miscellaneous	81990	16,961.21	0.00	0.00	2,000.00	\$18,961.21
Total Local Revenue		81,024,205.93	1,394,256.48	1,039,354.93	2,992,920.00	\$86,450,737.34
REVENUE-COUNTY SOURCES	82000	0.00	0.00	0.00	0.00	\$0.00
Unrestricted Grants in Aid	82100	0.00	0.00	0.00	0.00	\$0.00
6 Mill County Equalization Tax	82110	32,553,391.00	0.00	0.00	0.00	\$32,553,391.00
Motor Vehicle Tax	82120	1,200,000.00	0.00	0.00	0.00	\$1,200,000.00
Car Company Tax	82130	100,000.00	0.00	0.00	0.00	\$100,000.00
Penalties & Interest on Del Taxes	82140	125,000.00	0.00	0.00	0.00	\$125,000.00
Fines & Forfeitures	82150	1,350,000.00	0.00	0.00	0.00	\$1,350,000.00
Other	82190	0.00	0.00	0.00	0.00	\$0.00
Total County Revenue		35,328,391.00	0.00	0.00	0.00	\$35,328,391.00
REVENUE-STATE SOURCES	83000	0.00	0.00	0.00	0.00	\$0.00
Unrestricted Grants in Aid	83100	0.00	0.00	0.00	0.00	\$0.00
Audit Adjustment-Foundation Pgm	83111	(1,000,000.00)	0.00	0.00	0.00	-\$1,000,000.00
Taylor Grazing	83130	100,000.00	0.00	0.00	0.00	\$100,000.00
Major Bldg Facility Repr/Maint	83170	0.00	2,969,911.55	0.00	0.00	\$2,969,911.55
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Restricted State Grants in Aid	83200	0.00	3,501,652.28	0.00	0.00	\$3,501,652.28
Capital Construction Grant	83250	0.00	0.00	4,547,915.23	0.00	\$4,547,915.23
Other State Restricted	83290	0.00	0.00	14,223,619.34	0.00	\$14,223,619.34
Total State Revenue		(900,000.00)	6,471,563.83	18,771,534.57	0.00	\$24,343,098.40
REVENUE-FEDERAL SOURCES	84000	0.00	0.00	0.00	0.00	\$0.00
Unrestricted Grants in Aid	84100	0.00	0.00	0.00	0.00	\$0.00
PL-874 Impact Aid Reimb	84110	55,000.00	0.00	0.00	0.00	\$55,000.00
Federal Restricted Grants-In-Aid	84200	0.00	12,748,990.10	0.00	0.00	\$12,748,990.10
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,250,000.00	\$1,250,000.00
Breakfast Program Reimb.	84220	0.00	0.00	0.00	250,000.00	\$250,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		55,000.00	12,748,990.10	0.00	1,500,000.00	\$14,303,990.10

Campbell County School District
FY2012 Revenue Projections - All Funds

Account Title	Acct. No.	General Fund Revenue Total by Object	Special Revenue Total by Object	Capital Projects Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
OTHER REVENUE	85000	0.00	0.00	0.00	0.00	\$0.00
General Fund Insurance Contrib.	85001	0.00	0.00	0.00	14,480,000.00	\$14,480,000.00
Grant Insurance Contrib.	85002	0.00	0.00	0.00	816,200.00	\$816,200.00
Lunch Fund Insurance Contrib.	85005	0.00	0.00	0.00	520,000.00	\$520,000.00
Insurance Fund Contrib.	85006	0.00	0.00	0.00	20,000.00	\$20,000.00
Self-Pay Insurance Contrib.	85008	0.00	0.00	0.00	750,000.00	\$750,000.00
Employee Insurance Contrib.	85009	0.00	0.00	0.00	3,140,000.00	\$3,140,000.00
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	0.00	0.00	71,500.00	400,000.00	\$471,500.00
Transfers from Special Revenue	85220	0.00	0.00	0.00	0.00	\$0.00
Transfer from Capital 'C' Fund	85230	0.00	0.00	0.00	0.00	\$0.00
Sale of Fixed Assets-Pre '97	85311	1,000.00	0.00	0.00	0.00	\$1,000.00
Sale of Fixed Assets-Post '97	85312	1,000.00	0.00	0.00	0.00	\$1,000.00
Compensation for Losses	85320	232,947.69	0.00	0.00	0.00	\$232,947.69
Capital Leases	85500	1,315,677.00	0.00	0.00	0.00	\$1,315,677.00
Total Other Revenue		1,550,624.69	0.00	71,500.00	20,126,200.00	\$21,748,324.69
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		117,058,221.62	20,614,810.41	19,882,389.50	24,619,120.00	\$182,174,541.53
GRAND TOTAL - ALL REVENUE		\$128,172,481.96	\$27,739,771.71	\$35,124,449.43	\$28,069,958.75	\$219,106,661.85

Campbell County School District
FY12 Expenditure Projections - All Funds

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
1000	Instruction	\$1,109,025.10	\$4,258,285.81	\$0.00	\$0.00	\$5,367,310.91
1100	General Instruction	2,857,696.60	452,873.78	784,059.22	0.00	\$4,094,629.60
1110	Elementary Instruction	28,260,516.41	118,939.62	0.00	0.00	\$28,379,456.03
1120	Junior High Instruction	9,908,077.86	47,782.00	0.00	0.00	\$9,955,859.86
1130	Senior High Instruction	11,753,922.55	213,171.72	0.00	0.00	\$11,967,094.27
1131	All Secondary Instruction	141,327.94	0.00	0.00	0.00	\$141,327.94
	Total General Instruction	52,921,541.36	832,767.12	784,059.22	0.00	\$54,538,367.70
1200	Special Instruction					
1210	Students with Disabilities	11,543,537.11	624,345.55	0.00	0.00	\$12,167,882.66
1233	Gifted & Talented	1,083,873.12	0.00	0.00	0.00	\$1,083,873.12
1250	Tuition for Students/Disabilities	1,570,000.00	0.00	0.00	0.00	\$1,570,000.00
1260	Educationally Disadvantaged	76,927.60	38,471.81	0.00	0.00	\$115,399.41
1270	Limited English Proficient	603,461.28	6,231.76	0.00	0.00	\$609,693.04
1280	Homebound	37,841.72	0.00	0.00	0.00	\$37,841.72
1290	Other Special Programs	1,060,427.87	1,275,722.70	0.00	0.00	\$2,336,150.57
	Total Special Instruction	15,976,068.70	1,944,771.82	0.00	0.00	\$17,920,840.52
1400	Student Activities					
1410	Student Activities-Elem.	29,714.04	0.00	0.00	0.00	\$29,714.04
1420	Student Activities-Jr. High	1,093,514.26	0.00	0.00	0.00	\$1,093,514.26
1430	Students Activities-Sr. High	2,235,263.39	0.00	0.00	0.00	\$2,235,263.39
	Total Student Activities	3,393,491.69	0.00	0.00	0.00	\$3,393,491.69
1600	Allocation, Basic Programs					
1610	Sec. Allocations (Carl Perkins)	0.00	0.00	0.00	0.00	\$0.00
1650	State Leadership (Carl Perkins)	0.00	0.00	0.00	0.00	\$0.00
	Total Carl Perkins	0.00	0.00	0.00	0.00	\$0.00
1800	Distance Learning					
1810	Elementary Distance Learning	596,912.35	500.00	0.00	0.00	\$597,412.35
1820	Junior High Distance Learning	80,800.00	0.00	0.00	0.00	\$80,800.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
	Total Distance Learning	677,712.35	500.00	0.00	0.00	\$678,212.35
	Total Instruction	74,077,839.20	7,036,324.75	784,059.22	0.00	\$81,898,223.17

Campbell County School District
FY12 Expenditure Projections - All Funds

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
2000	Instructional Support	250,000.00	3,674,512.66	0.00	0.00	\$3,924,512.66
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	2,349,739.93	10,329.51	0.00	0.00	\$2,360,069.44
2111	Supervision of Guidance	9,456.30	0.00	0.00	0.00	\$9,456.30
2114	Information Services	0.00	0.00	0.00	0.00	\$0.00
2115	Record Maintenance Services	535,333.19	0.96	0.00	0.00	\$535,334.15
2117	Assessment Services	70,500.00	0.00	0.00	0.00	\$70,500.00
2120	Attend/Social Work Services	0.00	12,391.28	0.00	0.00	\$12,391.28
2122	Attendance Services	242,988.22	0.00	0.00	0.00	\$242,988.22
2123	Social Work Services	713,104.88	0.00	0.00	0.00	\$713,104.88
2124	Student Accounting Services	69,987.67	0.00	0.00	0.00	\$69,987.67
2131	Supv of Health Services	72,669.12	0.00	0.00	0.00	\$72,669.12
2132	Health Services	1,544,642.61	28,068.52	0.00	0.00	\$1,572,711.13
2140	Psychological Programs	890,899.85	0.00	0.00	0.00	\$890,899.85
2152	Speech Services	1,369,239.33	0.00	0.00	0.00	\$1,369,239.33
2153	Hearing Impaired Services	483,535.94	0.00	0.00	0.00	\$483,535.94
2171	Occupational Therapy	574,717.82	0.00	0.00	0.00	\$574,717.82
2172	Physical Therapy	240,091.48	0.00	0.00	0.00	\$240,091.48
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	9,166,906.34	50,790.27	0.00	0.00	\$9,217,696.61
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	0.00	44,634.47	0.00	0.00	\$44,634.47
2211	Supv of Improve/Instr Services	436,093.75	372.41	0.00	0.00	\$436,466.16
2212	Instr/Curriculum Development	405,944.00	15,036.75	0.00	0.00	\$420,980.75
2213	Staff Training (Certified)	798,281.72	182,984.43	0.00	0.00	\$981,266.15
2219	Other Improve/Instr Services	251,800.88	0.00	0.00	0.00	\$251,800.88
2221	Supv of Media Services	26,253.29	0.00	0.00	0.00	\$26,253.29
2222	School Library Services	2,135,777.43	0.00	0.00	0.00	\$2,135,777.43
2223	Audiovisual Services	6,961.59	0.00	0.00	0.00	\$6,961.59
2229	Other Media Services	0.00	0.00	0.00	0.00	\$0.00
2230	Supv of Spec Ed Services	322,860.22	2.08	0.00	0.00	\$322,862.30
2240	Technology Integration	2,787,005.48	130,571.75	1,421,500.00	0.00	\$4,339,077.23
2290	Other Support Services	176,329.95	901,095.18	0.00	0.00	\$1,077,425.13
	Total Staff Services	7,347,308.31	1,274,697.07	1,421,500.00	0.00	\$10,043,505.38
	Total Instructional Support	16,764,214.65	5,000,000.00	1,421,500.00	0.00	\$23,185,714.65

Campbell County School District
FY12 Expenditure Projections - All Funds

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
3000	General Support	300,000.00	1,992,527.23	0.00	0.00	\$2,292,527.23
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	869,714.49	0.00	0.00	0.00	\$869,714.49
3321	Principal Services	6,547,962.08	53,539.95	0.00	0.00	\$6,601,502.03
3329	Other Support-School Admin	16,850.00	0.00	0.00	0.00	\$16,850.00
3330	Business Administration	462,449.70	0.00	0.00	0.00	\$462,449.70
3331	Fiscal Services	636,300.61	0.00	0.00	0.00	\$636,300.61
3332	Purchasing Services	176,067.56	0.00	0.00	0.00	\$176,067.56
3333	Warehouse/Distributing Serv	310,146.86	0.00	0.00	0.00	\$310,146.86
3334	Printing Services	477,745.94	0.00	0.00	0.00	\$477,745.94
3335	Data Processing Services	508,191.07	0.00	0.00	0.00	\$508,191.07
3339	Other Business Support Serv.	149,271.20	0.00	0.00	0.00	\$149,271.20
3350	Board of Education Services	390,716.95	0.00	0.00	0.00	\$390,716.95
	Total General Administration	10,545,416.46	53,539.95	0.00	0.00	\$10,598,956.41
3400	General Operation/Maint	325,000.00	0.00	0.00	0.00	\$325,000.00
3410	Supv of Maint/Plants	507,284.71	0.00	0.00	0.00	\$507,284.71
3420	Operating Bldg Services	10,939,163.19	0.00	154,815.25	0.00	\$11,093,978.44
3430	Care/Upkeep of Grounds	355,462.21	0.00	0.00	0.00	\$355,462.21
3440	Care/Upkeep of Equipment	671,659.63	0.00	14,060.15	0.00	\$685,719.78
3450	Vehicle Maintenance	134,351.17	0.00	0.00	0.00	\$134,351.17
3460	Security Services	250,461.63	0.00	0.00	0.00	\$250,461.63
3470	Major Bldg & Facility Maint.	0.00	2,017,051.70	101,445.00	0.00	\$2,118,496.70
3490	Operation/Maint of Plant	88,097.26	0.00	0.00	0.00	\$88,097.26
	Total Operation/Maintenance	13,271,479.80	2,017,051.70	270,320.40	0.00	\$15,558,851.90

Campbell County School District
FY12 Expenditure Projections - All Funds

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
3500	Transportation	125,000.00	0.00	0.00	0.00	\$125,000.00
3510	Student - To/From School	6,095,566.36	0.00	0.00	0.00	\$6,095,566.36
3520	Student - Activity	454,446.61	0.00	0.00	0.00	\$454,446.61
3530	Supv of Transportation	454,818.52	0.00	0.00	0.00	\$454,818.52
3540	Monitoring Services	449,369.02	0.00	0.00	0.00	\$449,369.02
3550	Vehicle Servicing	1,540,880.57	0.00	0.00	0.00	\$1,540,880.57
3560	Other Student Transportation	209,278.91	0.00	0.00	0.00	\$209,278.91
3590	All Other Transportation	424,321.09	0.00	0.00	0.00	\$424,321.09
	Total Transportation	9,753,681.08	0.00	0.00	0.00	\$9,753,681.08
3800	Support Services - Central					\$0.00
3810	Planning Services	144,450.00	0.00	0.00	0.00	\$144,450.00
3830	Staff Services	1,294,065.19	0.00	0.00	22,106,615.48	\$23,400,680.67
3850	Technology Coordination	167,234.89	0.00	0.00	0.00	\$167,234.89
	Total Support Services	1,605,750.08	0.00	0.00	22,106,615.48	\$23,712,365.56
3900	Other Support Services	32,840.91	88,932.82	0.00	0.00	\$121,773.73
	Total Other Support Services	32,840.91	88,932.82	0.00	0.00	\$121,773.73
	Total General Support	35,509,168.33	4,152,051.70	270,320.40	22,106,615.48	\$62,038,155.91
4000	Community Services	30,000.00	1,562,689.23	0.00	0.00	\$1,592,689.23
4100	Food Service Operations	0.00	0.00	0.00	4,508,262.40	\$4,508,262.40
4190	Non-Allowable Food Service	0.00	0.00	0.00	184,897.88	\$184,897.88
4300	Community Services	75,655.26	3,021,489.80	32,293.00	259,659.41	\$3,389,097.47
	Total Community Services	105,655.26	4,584,179.03	32,293.00	4,952,819.69	\$9,674,946.98
5000	Capital Outlay	10,000.00	2,645,086.24	3,735,887.01	0.00	\$6,390,973.25
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	524,261.49	974,308.90	0.00	\$1,498,570.39
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	0.00	0.00	14,895,100.70	0.00	\$14,895,100.70
5600	Building Improvement	0.00	3,797,868.50	13,010,980.20	1,010,523.58	\$17,819,372.28
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	10,000.00	6,967,216.23	32,616,276.81	1,010,523.58	\$40,604,016.62

Campbell County School District
FY12 Expenditure Projections - All Funds

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
6000	Other Uses	0.00	0.00	0.00		\$0.00
6100	Debt Service	1,279,920.69	0.00	0.00	0.00	\$1,279,920.69
6200	Transfers to Other Funds	425,883.83	0.00	0.00	0.00	\$425,883.83
	Total Other Uses	1,705,804.52	0.00	0.00	0.00	\$1,705,804.52
	Total Expenditure Budget	\$128,172,681.96	\$27,739,771.71	\$35,124,449.43	\$28,069,958.75	\$219,106,861.85

CCSD GENERAL FUND BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2008-2009 As Amd'd 6/9/09	2009-2010 as Amd'd 6/8/10	2010-2011 as Amd'd 6/14/11	2011-2012 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	2,650,000.00	8,161,220.00	6,247,796.71	6,513,533.17	265,736.46	4.25%
Excess Rev. Collected-Prior Years	421,014.00	2,201,352.24	4,488,758.00	3,570,529.00	(918,229.00)	-20.46%
Local Revenue	125,391,741.00	149,343,863.00	131,810,490.00	141,884,130.00	10,073,640.00	7.64%
County Revenue	30,799,435.00	37,005,827.00	32,577,001.00	35,328,391.00	2,751,390.00	8.45%
State Revenue	40,000.00	40,000.00	835,000.00	(900,000.00)	(1,735,000.00)	-207.78%
Federal Revenue	50,000.00	72,200.00	65,000.00	55,000.00	(10,000.00)	-15.38%
Other Revenue	990,500.00	1,269,009.00	1,692,220.00	1,550,624.69	(141,595.31)	-8.37%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	15,141,805.00	23,500,000.00	16,193,124.16	0.00	(16,193,124.16)	-100.00%
Recapture	(57,333,450.00)	(82,608,542.24)	(57,670,805.37)	(61,570,529.00)	3,899,723.63	6.76%
TOTAL REVENUE	118,151,045.00	138,984,929.00	136,238,584.50	126,431,678.86	(9,806,905.64)	-7.20%
EXPENDITURES						
Operating Budget	98,720,816.24	111,933,274.72	120,243,808.90	121,808,508.17	1,564,699.27	1.30%
Bus Lease/Purchase P & I	887,117.48	994,957.11	1,148,285.60	1,279,920.69	131,635.09	11.46%
Contingency/Roll-Over	2,868,111.28	2,865,411.28	2,930,250.00	2,930,250.00	0.00	0.00%
Operating Transfers:						
Depreciation Fund-Capital Equip	13,950,000.00	250,000.00	250,000.00	0.00	(250,000.00)	-100.00%
Insurance (Fund 60)	1,000,000.00	0.00	0.00	0.00	0.00	0.00%
Nutrition Services (Fund 50)	315,000.00	315,000.00	630,710.00	315,000.00	(315,710.00)	-50.06%
Healthy Schools (Fund 03)	0.00	0.00	2,500,000.00	0.00	(2,500,000.00)	-100.00%
Nat'l Teacher Benefits (Fund 20)	25,000.00	25,000.00	26,981.60	26,500.00	(481.60)	-1.78%
Technology (FY11 & FY12 Fund 31)	385,000.00	385,000.00	796,500.00	71,500.00	(725,000.00)	-91.02%
HVAC Projects (Fund 31)	0.00	0.00	3,377,324.00	0.00	(3,377,324.00)	-100.00%
CAT/Preschool (Fund 51)	0.00	0.00	28,156.54	0.00	(28,156.54)	-100.00%
Potential Transfers:						
Depreciation (Fund 31)	0.00	10,600,000.00	0.00	0.00	0.00	0.00%
Other Undesignated Transfers	0.00	11,616,285.89	4,306,567.86	0.00	(4,306,567.86)	-100.00%
TOTAL EXPENDITURES	118,151,045.00	138,984,929.00	136,238,584.50	126,431,678.86	(9,806,905.64)	-7.20%
Assessed Value History: FY09 \$4,722,822,444 - FY10 \$5,710,554,518 - FY11 \$5,016,666,914 - FY12 \$5,425,565,207						

CAMPBELL COUNTY SCHOOL DISTRICT FY2012 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2008-2009 Budget	2008-2009 Actual	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$2,650,000.00		\$8,161,220.00		\$6,247,796.71		\$6,513,533.17	\$265,736.46	4.25%
Excess Revenue Collected in Prior Years	80100	421,014.00		2,201,352.24		4,488,758.00		3,570,529.00	(\$918,229.00)	-20.46%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	118,070,561.00	119,845,844.75	142,763,863.00	146,383,829.19	125,416,673.00	128,296,020.81	135,639,130.00	\$10,222,457.00	8.15%
Operations Mill	81112	0.00	1.06	0.00	1.68	0.00	0.69	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	1.06	0.00	1.68	0.00	0.69	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,010,000.00	5,012,386.63	5,000,000.00	5,145,372.48	5,231,017.00	4,898,381.11	5,100,000.00	(\$131,017.00)	-2.50%
Car Company Taxes	81130	75,000.00	0.00	75,000.00	92,234.01	80,000.00	0.00	80,000.00	\$0.00	0.00%
Delinquent Taxes (Recapturable)	81140	950,000.00	976,807.32	700,000.00	1,741,397.11	500,000.00	1,067,417.43	700,000.00	\$200,000.00	40.00%
BOCES Tax	81170	0.00	2,314.73	0.00	2.90	0.00	2.69	0.00	\$0.00	0.00%
Other Local Taxes	81190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Sub Total - Local Taxes		124,105,561.00	125,837,355.55	148,538,863.00	153,362,839.05	131,227,690.00	134,261,823.42	141,519,130.00	\$10,291,440.00	7.84%
Tuition	81300									
Regular Day School Tuition	81320	352,180.00	285,459.25	250,000.00	322,574.00	0.00	0.00	0.00	\$0.00	0.00%
Distance Education Tuition	81321	0.00	0.00	0.00	0.00	275,000.00	325,126.00	30,000.00	(\$245,000.00)	-89.09%
Tuition-Out of District-Regular Day Sch.	81330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Cooperative Programs	81360	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	\$0.00	0.00%
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Earnings on Investments	81500									
Interest & Dividends	81510	700,000.00	409,338.30	350,000.00	83,481.96	70,000.00	60,146.43	50,000.00	(\$20,000.00)	-28.57%
Other Interest Earned	81590	150,000.00	122,436.78	120,000.00	33,780.46	35,000.00	22,604.35	10,000.00	(\$25,000.00)	-71.43%
Pupil Activities	81700									
Student Fees	81740	30,000.00	24,362.95	20,000.00	32,113.94	40,000.00	58,757.65	50,000.00	\$10,000.00	25.00%
Other Pupil Activity Income	81790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(56,912,436.00)	(55,259,108.68)	(80,407,190.00)	(79,425,013.07)	(53,182,047.37)	(52,929,570.70)	(58,000,000.00)	\$4,817,952.63	9.06%
Pmts to State Foundation Program-Excess	81800	(421,014.00)	(421,014.00)	(2,201,352.24)	(2,201,352.24)	(4,488,758.00)	(4,488,758.00)	(3,570,529.00)	(\$918,229.00)	-20.46%
Indirect Costs	81850	0.00	0.00	0.00	0.00	100,000.00	145,492.51	150,000.00	\$50,000.00	50.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	0.00	31.53	0.00	0.00	25,800.00	40,131.59	38,000.00	\$12,200.00	47.29%
Contributions & Donations	81920	0.00	0.00	0.00	0.00	0.00	12.73	0.00	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	50,000.00	43,497.80	60,000.00	29,440.63	25,000.00	25,409.42	25,000.00	\$0.00	0.00%
Transportation - Public	81981	2,000.00	3,271.27	5,000.00	7,417.94	7,000.00	5,306.62	5,000.00	(\$2,000.00)	-28.57%
Miscellaneous	81990	2,000.00	15,364.45	0.00	9,323.58	5,000.00	8,721.86	7,000.00	\$2,000.00	40.00%
Total Local Revenue		68,058,291.00	71,060,995.20	66,735,320.76	72,259,606.25	74,139,684.63	77,535,203.88	80,313,601.00	\$6,173,916.37	8.33%

CAMPBELL COUNTY SCHOOL DISTRICT FY2012 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2008-2009 Budget	2008-2009 Actual	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
REVENUE FROM COUNTY SOURCES	82000									
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	28,336,935.00	28,763,002.85	34,263,327.00	35,132,118.48	30,100,001.00	30,791,183.20	32,553,391.00	\$2,453,390.00	8.15%
Motor Vehicle Tax	82120	1,100,000.00	1,202,972.81	1,150,000.00	1,234,889.33	1,200,000.00	1,175,611.39	1,200,000.00	\$0.00	0.00%
Car Company Tax	82130	17,500.00	0.00	17,500.00	172,138.19	22,000.00	131,901.99	100,000.00	\$78,000.00	354.55%
Penalties & Interest on Delinquent Taxes	82140	45,000.00	234,314.88	75,000.00	417,934.97	55,000.00	256,040.86	125,000.00	\$70,000.00	127.27%
Fines & Forfeitures	82150	1,300,000.00	1,597,947.11	1,500,000.00	1,214,089.26	1,200,000.00	1,357,158.65	1,350,000.00	\$150,000.00	12.50%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		30,799,435.00	31,798,237.65	37,005,827.00	38,171,170.23	32,577,001.00	33,711,896.09	35,328,391.00	\$2,751,390.00	8.45%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	0.00	355,220.78	0.00	(693.00)	0.00	(30,378.00)	(1,000,000.00)	(\$1,000,000.00)	100.00%
State Land Income	83120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Taylor Grazing	83130	40,000.00	137,840.16	40,000.00	0.00	50,000.00	71,758.65	100,000.00	\$50,000.00	100.00%
Tax Shortfall	83160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Unrestricted	83190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Restricted State Grants-In-Aid	83200	0.00	0.00	0.00	11,250.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Restricted (WY Retirement-ER 1.44%)	83290	0.00	0.00	0.00	0.00	785,000.00	780,920.14	0.00	(\$785,000.00)	-100.00%
Total State Revenue		40,000.00	493,060.94	40,000.00	10,557.00	835,000.00	822,300.79	(900,000.00)	(\$1,735,000.00)	-207.78%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	50,000.00	94,279.83	72,200.00	64,854.92	65,000.00	63,944.75	55,000.00	(\$10,000.00)	-15.38%
Total Federal Revenue		50,000.00	94,279.83	72,200.00	64,854.92	65,000.00	63,944.75	55,000.00	(\$10,000.00)	-15.38%
OTHER REVENUE	85000									
Operating Transfer fr "H" Fund	85201	3,441,805.00	3,618,486.81	0.00	0.00	101,059.94	101,059.94	0.00	(\$101,059.94)	-100.00%
Operating Transfer fr Special Revenue	85220	11,700,000.00	0.00	23,500,000.00	10,387,519.88	16,092,064.22	12,125,595.80	0.00	(\$16,092,064.22)	-100.00%
Operating Transfer fr Capital	85230	0.00	0.00	0.00	0.00	0.00	500.00	0.00	\$0.00	0.00%
Sale of Fixed Assets-Non-Recapturable	85311	10,000.00	0.00	15,000.00	0.00	1,000.00	450.00	1,000.00	\$0.00	0.00%
Sale of Fixed Assets	85312	10,000.00	650.00	1,000.00	0.00	10,000.00	4,150.75	1,000.00	(\$9,000.00)	-90.00%
Compensation for Losses	85320	5,000.00	16,183.29	5,000.00	17.47	100,533.00	675,371.49	232,947.69	\$132,414.69	131.71%
Capital Lease	85500	965,500.00	963,907.00	1,248,009.00	1,248,009.00	1,580,687.00	1,580,687.00	1,315,677.00	(\$265,010.00)	-16.77%
Total Other Revenue		16,132,305.00	4,599,227.10	24,769,009.00	11,635,546.35	17,885,344.16	14,487,814.98	1,550,624.69	(\$16,334,719.47)	-91.33%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		115,080,031.00	108,045,800.72	128,622,356.76	122,141,734.75	125,502,029.79	126,621,160.49	116,347,616.69	(\$9,154,413.10)	-7.29%
GRAND TOTAL - ALL REVENUE		\$118,151,045.00	\$108,045,800.72	\$138,984,929.00	\$122,141,734.75	\$136,238,584.50	\$126,621,160.49	\$126,431,678.86	-\$9,806,905.64	-7.20%

2007-2008 Revenue based on assessed valuation of \$4,553,033,493

\$172,413,481.00

\$211,230,899.00

\$183,172,835.16

\$184,039,489.19

\$177,918,145.69

2008-2009 Revenue based on assessed valuation of \$4,722,822,444

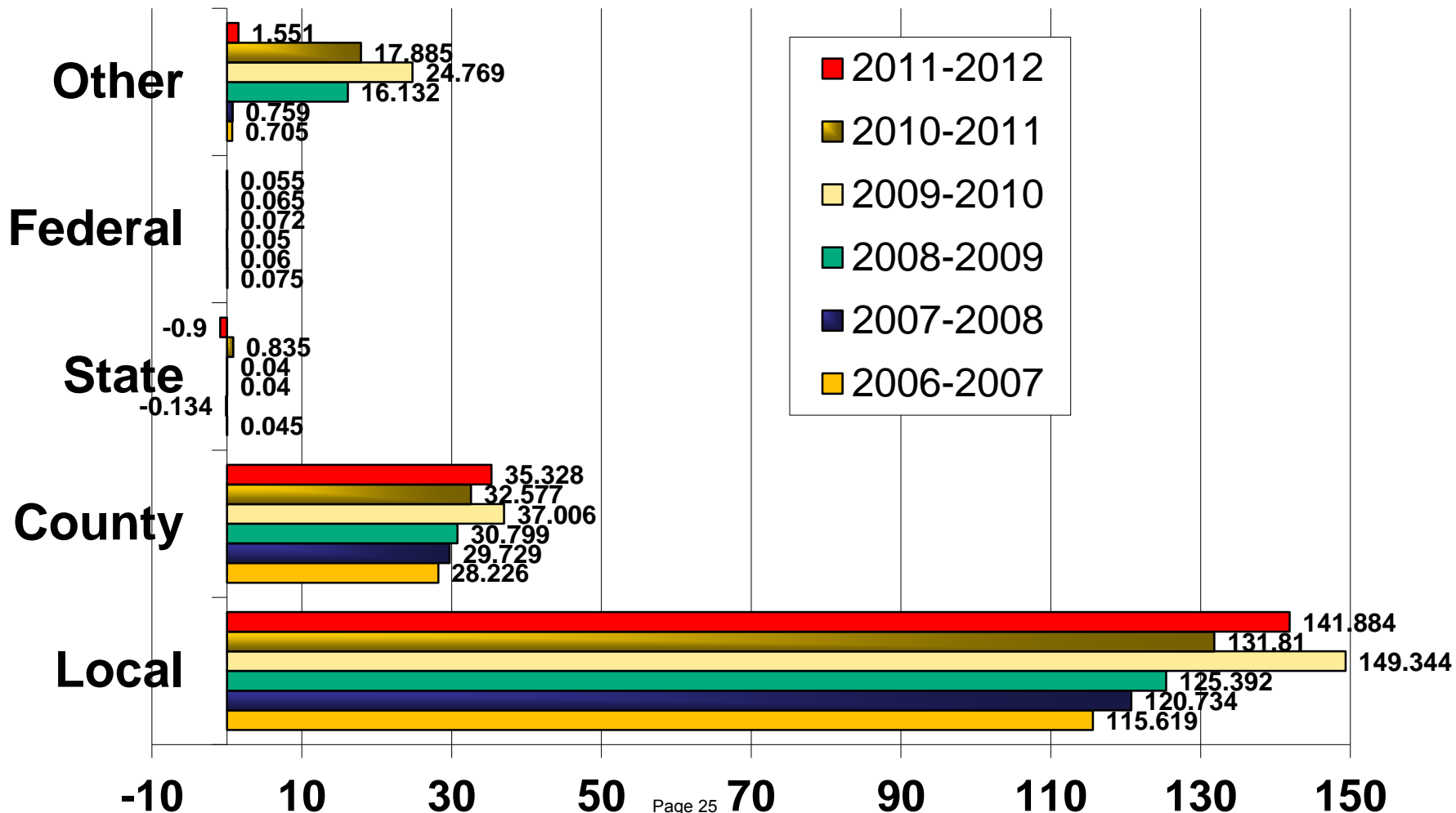
2009-2010 Revenue based on assessed valuation of \$5,710,554,518

2010-2011 Revenue based on assessed valuation of \$5,016,666,914

2011-2012 Revenue based on assessed valuation of \$5,425,565,207

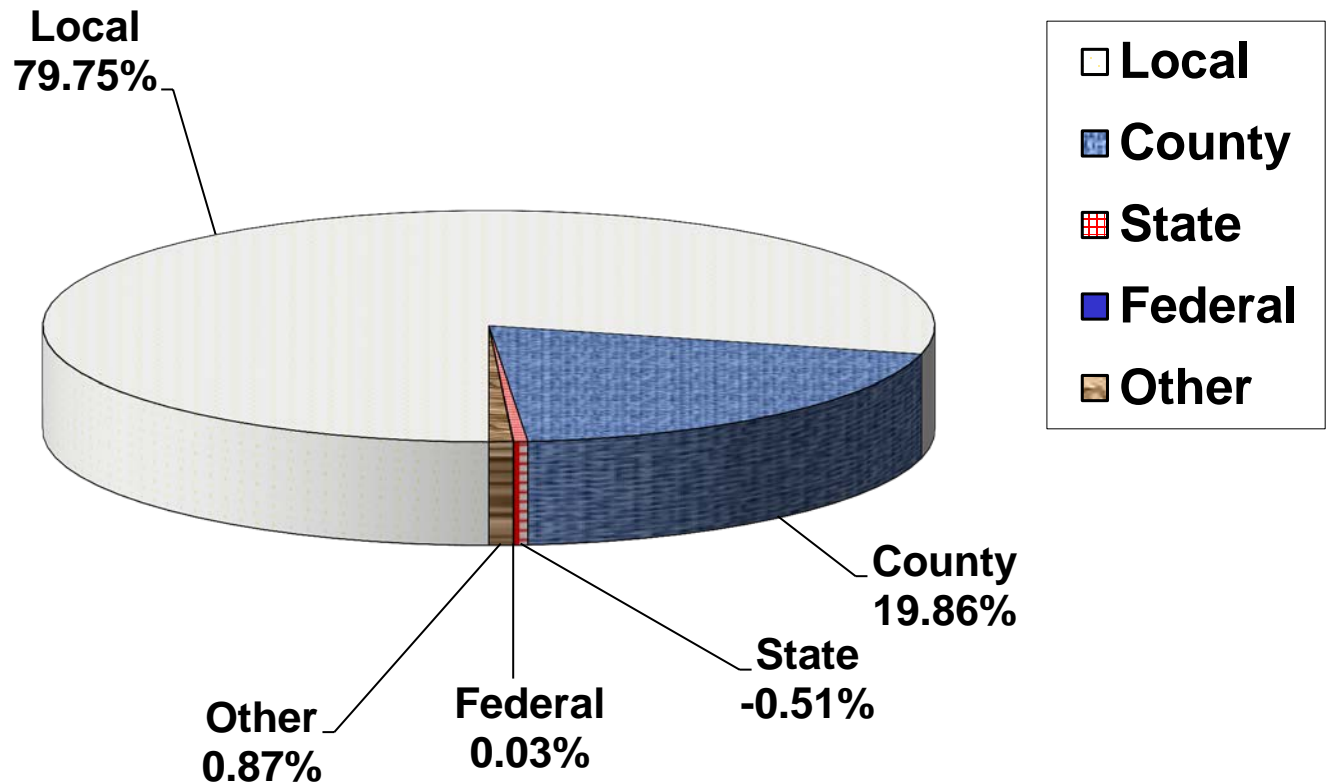
Non-Foundation Revenues (Not Recapturable)

General Fund 01 Revenues by Source



Shown in Millions

General Fund 01 Revenues 2011-2012



Local	\$141.884
County	35.328
State	-0.900
Federal	0.055
Other	1.551
Total	\$177.918
Recapture	-61.571
Net Revenue	\$116.347

w/o Budget Support

Funds in Millions

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2010-2011 Budget	Proposed 2011-2012 Budget	Increase/ (Decrease)	Percent of Change
1000	Instruction	\$153,373.41	\$680,000.00	\$526,626.59	343.36%
1100	General Instruction	1,131,892.79	2,821,627.06	\$1,689,734.27	149.28%
1110	Elementary Instruction	27,030,266.21	27,858,083.69	\$827,817.48	3.06%
1120	Junior High Instruction	10,034,626.37	9,762,199.81	-\$272,426.56	-2.71%
1130	Senior High Instruction	11,821,415.21	11,446,008.37	-\$375,406.84	-3.18%
1131	All Secondary Instruction	161,087.66	141,327.94	-\$19,759.72	-12.27%
	Total General Instruction	50,179,288.24	52,029,246.87	\$1,849,958.63	3.69%
1200	Special Instruction				
1210	Students with Disabilities	11,452,115.84	11,542,414.11	\$90,298.27	0.79%
1233	Gifted & Talented	1,099,245.45	1,077,273.12	-\$21,972.33	-2.00%
1250	Tuition for Students/Disabilities	1,622,100.00	1,570,000.00	-\$52,100.00	-3.21%
1260	Educationally Disadvantaged	82,861.37	76,927.60	-\$5,933.77	-7.16%
1270	Limited English Proficient	543,707.65	603,461.28	\$59,753.63	10.99%
1280	Homebound	36,019.64	37,841.72	\$1,822.08	5.06%
1290	Other Special Programs	932,221.69	1,037,602.57	\$105,380.88	11.30%
1291	Summer School	122,338.49	0.00	-\$122,338.49	-100.00%
	Total Special Instruction	15,890,610.13	15,945,520.40	\$54,910.27	0.35%
1400	Student Activities	0.00	35,000.00	\$35,000.00	100.00%
1410	Student Activities - Elem.	9,193.26	29,714.04	\$20,520.78	223.22%
1420	Student Activities - Jr. High	1,124,296.94	1,031,981.11	-\$92,315.83	-8.21%
1430	Student Activities - Sr. High	2,329,466.68	2,148,228.81	-\$181,237.87	-7.78%
	Total Student Activities	3,462,956.88	3,244,923.96	-\$218,032.92	-6.30%
1800	Distance Learning				
1810	Elementary Distance Learning	604,971.80	596,912.35	-\$8,059.45	-1.33%
1820	Junior High Distance Learning	51,300.00	80,800.00	\$29,500.00	57.50%
1830	Sr High Distance Learning	29,500.00		-\$29,500.00	-100.00%
	Total Distance Learning	685,771.80	677,712.35	-\$8,059.45	-1.18%
	Total Instruction	70,372,000.46	72,577,403.58	\$2,205,403.12	3.13%
2000	Instructional Support	35,415.73	250,000.00	\$214,584.27	605.90%
2100	Pupil Services				
2110	Guidance Services	2,325,822.31	2,349,639.93	\$23,817.62	1.02%
2111	Supervision of Guidance	9,483.40	9,456.30	-\$27.10	-0.29%
2114	Information Services	3,093.14	0.00	-\$3,093.14	-100.00%
2115	Record Maintenance Services	512,934.70	535,333.19	\$22,398.49	4.37%
2117	Assessment Services	65,000.00	70,500.00	\$5,500.00	8.46%
2122	Attendance Services	236,638.47	242,988.22	\$6,349.75	2.68%
2123	Social Work Services	694,075.43	713,104.88	\$19,029.45	2.74%
2124	Student Accounting Services	67,564.77	69,987.67	\$2,422.90	3.59%
2131	Supervision of Health Services	114,853.15	72,669.12	-\$42,184.03	-36.73%
2132	Health Services	1,473,050.41	1,544,642.61	\$71,592.20	4.86%
2140	Psychological Programs	863,730.86	890,899.85	\$27,168.99	3.15%
2152	Speech Services	1,299,418.72	1,369,239.33	\$69,820.61	5.37%
2153	Hearing Impaired Services	463,400.90	483,535.94	\$20,135.04	4.35%
2171	Occupational Therapy	630,387.99	574,717.82	-\$55,670.17	-8.83%
2172	Physical Therapy	233,584.97	240,091.48	\$6,506.51	2.79%
	Total Pupil Services	8,993,039.22	9,166,806.34	\$173,767.12	1.93%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

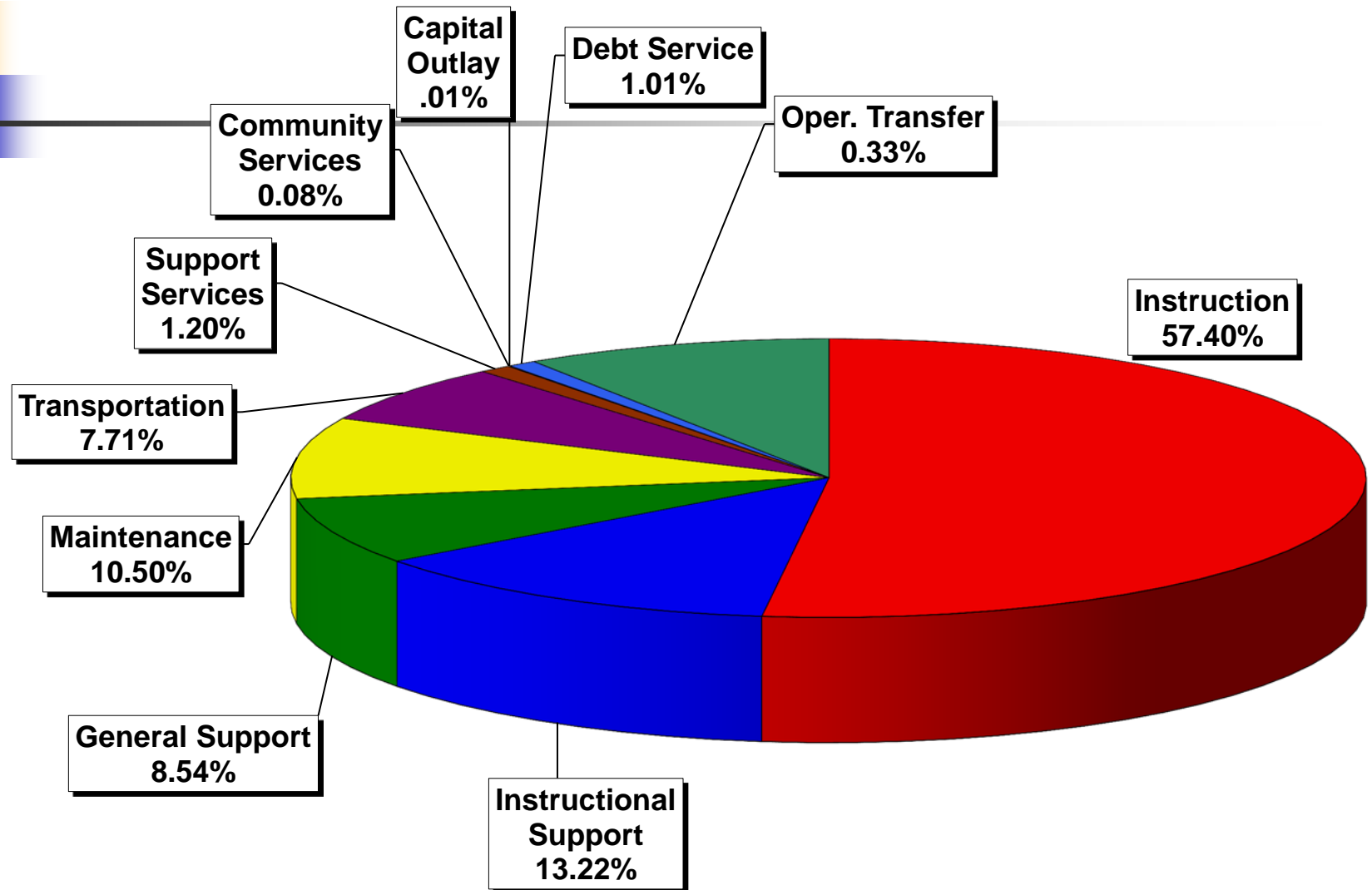
Acct. No.	Account Title	As Amended 2010-2011 Budget	Proposed 2011-2012 Budget	Increase/ (Decrease)	Percent of Change
2200	Staff Services				
2210	Instruction Improvement				
2211	Supv of Improve/Instr Services	420,106.51	436,073.75	\$15,967.24	3.80%
2212	Instr/Curriculum Development	1,645,779.60	405,944.00	-\$1,239,835.60	-75.33%
2213	Staff Training (Certified)	1,135,075.32	798,281.72	-\$336,793.60	-29.67%
2219	Other Improve/Instr Services	225,029.63	226,800.88	\$1,771.25	0.79%
2221	Supv of Media Services	30,242.70	26,253.29	-\$3,989.41	-13.19%
2222	School Library Services	2,508,236.09	2,116,890.17	-\$391,345.92	-15.60%
2223	Audiovisual Services	10,779.67	6,961.59	-\$3,818.08	-35.42%
2229	Other Media Services	3,123.75	0.00	-\$3,123.75	-100.00%
2230	Supv of Special Ed Services	321,881.14	322,860.22	\$979.08	0.30%
2240	Technology Integration	2,765,904.70	2,787,005.48	\$21,100.78	0.76%
2290	Other Support Services	152,642.92	176,329.95	\$23,687.03	15.52%
	Total Staff Services	9,218,802.03	7,303,401.05	-\$1,915,400.98	-20.78%
	Total Instructional Support	18,247,256.98	16,720,207.39	-\$1,527,049.59	-8.37%
3000	General Support	111,683.65	300,000.00	\$188,316.35	168.62%
3300	General Administration				
3311	Superintendent Services	879,957.52	869,714.49	-\$10,243.03	-1.16%
3321	Principal Services	6,524,672.55	6,498,264.13	-\$26,408.42	-0.40%
3329	Other Principal Services	21,029.00	16,850.00	-\$4,179.00	-19.87%
3330	Business Administration	454,246.14	462,449.70	\$8,203.56	1.81%
3331	Fiscal Services	625,665.59	636,300.61	\$10,635.02	1.70%
3332	Purchasing Services	170,171.36	176,067.56	\$5,896.20	3.46%
3333	Warehouse/Distributing Services	357,714.73	310,146.86	-\$47,567.87	-13.30%
3334	Printing Services	522,369.37	477,745.94	-\$44,623.43	-8.54%
3335	Data Processing Services	525,414.61	508,191.07	-\$17,223.54	-3.28%
3339	Other Business Support Services	146,626.14	149,271.20	\$2,645.06	1.80%
3350	Board of Education Services	359,608.78	390,716.95	\$31,108.17	8.65%
3354	Election Services	0.00	0.00	\$0.00	0.00%
	Total General Administration	10,587,475.79	10,495,718.51	-\$91,757.28	-0.87%
3400	General Operation/Maintenance	173,101.25	325,000.00	\$151,898.75	87.75%
3410	Supv of Maint/Plants	496,986.70	507,284.71	\$10,298.01	2.07%
3420	Operating Building Services	10,378,119.48	10,939,063.19	\$560,943.71	5.41%
3430	Care/Upkeep of Grounds	374,050.39	355,462.21	-\$18,588.18	-7.24%
3440	Care/Upkeep of Equipment	673,882.86	671,359.63	-\$2,523.23	-2.89%
3450	Vehicle Maintenance	110,120.43	134,351.17	\$24,230.74	22.00%
3460	Security Services	256,795.67	250,461.63	-\$6,334.04	-2.47%
3490	Operation/Maint of Plant	87,401.69	88,097.26	\$695.57	0.80%
	Total Operation/Maintenance	12,550,458.47	13,271,079.80	\$720,621.33	5.74%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2010-2011 Budget	Proposed 2011-2012 Budget	Increase/ (Decrease)	Percent of Change
3500	Transportation	260,145.21	125,000.00	-\$135,145.21	-51.95%
3510	Student - To/From School	5,975,284.87	6,095,566.36	\$120,281.49	2.01%
3520	Student - Activity	623,445.88	454,446.61	-\$168,999.27	-27.11%
3530	Supv of Transportation	426,254.15	454,818.52	\$28,564.37	6.70%
3540	Monitoring Services	382,904.63	449,369.02	\$66,464.39	17.36%
3550	Vehicle Servicing	1,825,166.12	1,540,880.57	-\$284,285.55	-15.58%
3560	Other Student Transportation	198,335.45	209,278.91	\$10,943.46	5.52%
3590	All Other Transportation	121,612.78	424,321.09	\$302,708.31	248.91%
	Total Transportation	9,813,149.09	9,753,681.08	-\$59,468.01	-0.61%
3800	Support Services - Central				
3810	Planning Services	30,508.73	144,450.00	\$113,941.27	373.47%
3830	Staff Services	1,077,708.13	1,170,997.73	\$93,289.60	8.66%
3850	Technology Coordination	164,997.04	167,234.89	\$2,237.85	1.36%
3900	Other Support Services	36,741.00	32,840.91	-\$3,900.09	-10.62%
	Total Support Services	1,309,954.90	1,515,523.53	\$205,568.63	15.69%
	Total General Support	34,372,721.90	35,336,002.92	\$963,281.02	2.80%
4000	Community Services	5,000.00	30,000.00	\$25,000.00	500.00%
4190	Non-Allowable Food Service	47,147.35	0.00	-\$47,147.35	-100.00%
4300	Community Services	114,930.41	65,144.28	-\$49,786.13	-43.32%
	Total Community Services	167,077.76	95,144.28	-\$71,933.48	-43.05%
5000	Capital Outlay	6,968.78	10,000.00	\$3,031.22	43.50%
5500	Building Acquisition/Construction	3,083.96	0.00	-\$3,083.96	-100.00%
5600	Building Improvement	4,949.06	0.00	-\$4,949.06	-100.00%
		15,001.80	10,000.00	-\$5,001.80	-33.34%
6100	Debt Service	1,148,285.60	1,279,920.69	\$131,635.09	11.46%
6200	Transfers to Other Funds	11,916,240.00	413,000.00	-\$11,503,240.00	-96.53%
	Total Operating Budget	\$136,238,584.50	\$126,431,678.86	-\$9,806,905.64	-7.20%

General Fund 01 Expenses by Function

2011-2012 Total \$126,431,679



CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2011-2012

Acct. No.	Account Title	Salaries 01000- 01999	Employee Benefits 02000- 02999	Purchased Services 03000- 03999	Supplies & Materials 04000- 04999	Capital Outlay 05000- 05999	Other Objects 06000- 06999	Other Uses 07000- 07999	Total Expenditures Current Fiscal Year
1000	Instruction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680,000.00	\$680,000.00
1100	General Instruction	1,213,501.60	301,772.85	28,019.00	216,265.31	11,918.30	150.00	1,050,000.00	2,821,627.06
1110	Elementary Instruction	19,009,649.52	7,702,771.84	160,115.49	853,621.86	122,624.98	9,300.00	0.00	27,858,083.69
1120	Junior High Instruction	6,479,666.02	2,887,964.84	33,781.00	328,137.22	25,307.73	7,343.00	0.00	9,762,199.81
1130	Senior High Instruction	7,520,575.84	3,232,454.64	145,368.42	465,025.46	69,594.01	12,990.00	0.00	11,446,008.37
1131	All Secondary Instruction	88,530.10	18,219.70	15,150.00	8,228.14	1,000.00	10,200.00	0.00	141,327.94
1210	Students with Disabilities	7,745,763.84	3,741,099.80	12,725.00	42,343.27	482.20	0.00	0.00	11,542,414.11
1233	Gifted and Talented	795,552.81	264,385.01	3,645.00	13,215.30	0.00	475.00	0.00	1,077,273.12
1250	Tuition-Stu/Disabilities	0.00	0.00	1,570,000.00	0.00	0.00	0.00	0.00	1,570,000.00
1260	Educationally Disadvantaged	49,364.49	10,149.18	3,158.93	12,098.00	1,857.00	300.00	0.00	76,927.60
1270	Limited English Proficient	399,892.78	191,441.30	50.00	12,077.20	0.00	0.00	0.00	603,461.28
1280	Homebound	14,000.00	1,071.00	22,770.72	0.00	0.00	0.00	0.00	37,841.72
1290	Other Special Programs	630,048.61	255,109.49	18,175.00	61,219.47	0.00	3,050.00	70,000.00	1,037,602.57
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00
1410	Student Activities - Elem.	14,720.00	2,994.04	12,000.00	0.00	0.00	0.00	0.00	29,714.04
1420	Student Activities - Jr. High	691,396.89	155,766.04	128,688.67	54,429.51	600.00	1,100.00	0.00	1,031,981.11
1430	Student Activities - Sr. High	1,150,775.59	318,027.32	485,359.00	155,036.90	22,500.00	16,530.00	0.00	2,148,228.81
1810	Elementary Distance Learning	143,521.00	94,910.07	354,005.00	4,476.28	0.00	0.00	0.00	596,912.35
1820	Junior High Distance Learning	0.00	0.00	80,800.00	0.00	0.00	0.00	0.00	80,800.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Instruction	45,946,959.09	19,178,137.12	3,073,811.23	2,226,173.92	255,884.22	61,438.00	1,835,000.00	72,577,403.58
2000	Instructional Support	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
2110	Guidance Services	1,680,112.66	637,332.55	7,310.00	20,984.72	3,900.00	0.00	0.00	2,349,639.93
2111	Supervision of Guidance	0.00	0.00	7,016.90	1,967.76	0.00	471.64	0.00	9,456.30
2115	Record Maintenance Services	378,767.93	134,701.75	16,814.00	5,049.51	0.00	0.00	0.00	535,333.19
2117	Assessment Services	0.00	0.00	68,500.00	2,000.00	0.00	0.00	0.00	70,500.00
2122	Attendance Services	162,076.19	65,578.77	4,485.00	10,848.26	0.00	0.00	0.00	242,988.22
2123	Social Work Services	509,878.79	200,950.09	1,004.00	1,272.00	0.00	0.00	0.00	713,104.88
2124	Student Accounting Services	42,224.00	27,763.67	0.00	0.00	0.00	0.00	0.00	69,987.67
2131	Supervision of Health Services	46,500.00	26,169.12	0.00	0.00	0.00	0.00	0.00	72,669.12
2132	Health Services	946,217.94	430,639.39	104,276.50	50,958.78	10,860.00	1,690.00	0.00	1,544,642.61
2140	Psychological Programs	602,015.67	253,116.87	30,400.13	5,367.18	0.00	0.00	0.00	890,899.85
2152	Speech Services	938,243.20	419,914.72	3,605.60	7,475.81	0.00	0.00	0.00	1,369,239.33
2153	Hearing Impaired Services	302,619.20	145,474.92	33,179.00	2,262.82	0.00	0.00	0.00	483,535.94
2171	Occupational Therapy	413,745.61	151,715.40	6,635.00	2,621.81	0.00	0.00	0.00	574,717.82
2172	Physical Therapy	167,941.90	69,294.84	2,263.93	590.81	0.00	0.00	0.00	240,091.48
2211	Supv of Improve/Instr Services	228,133.55	64,467.45	125,550.00	10,972.75	6,450.00	500.00	0.00	436,073.75
2212	Instr/Curriculum Development	257,595.67	117,913.33	11,925.00	14,230.00	3,000.00	1,280.00	0.00	405,944.00
2213	Staff Training (Certified)	351,870.07	155,458.25	234,648.99	35,256.41	13,000.00	8,048.00	0.00	798,281.72
2219	Other Improve/Instr Services	177,806.14	44,802.24	750.00	3,442.50	0.00	0.00	0.00	226,800.88
2221	Supv of Media Services	5,845.95	1,189.07	17,581.00	1,637.27	0.00	0.00	0.00	26,253.29
2222	School Library Services	1,354,085.85	535,610.28	11,140.60	155,339.41	5,034.04	429.99	55,250.00	2,116,890.17
2223	Audiovisual Services	0.00	0.00	0.00	6,461.59	500.00	0.00	0.00	6,961.59
2230	Supv of Special Ed Services	232,655.17	79,898.25	1,800.00	7,200.00	806.80	500.00	0.00	322,860.22
2240	Technology Integration	1,681,535.08	763,686.79	12,834.65	108,484.78	219,764.18	700.00	0.00	2,787,005.48
2290	Other Support Services	80,317.25	36,425.86	14,200.00	41,036.84	4,200.00	150.00	0.00	176,329.95
	Total Instructional Support	10,560,187.82	4,362,103.61	715,920.30	495,461.01	267,515.02	13,769.63	305,250.00	16,720,207.39

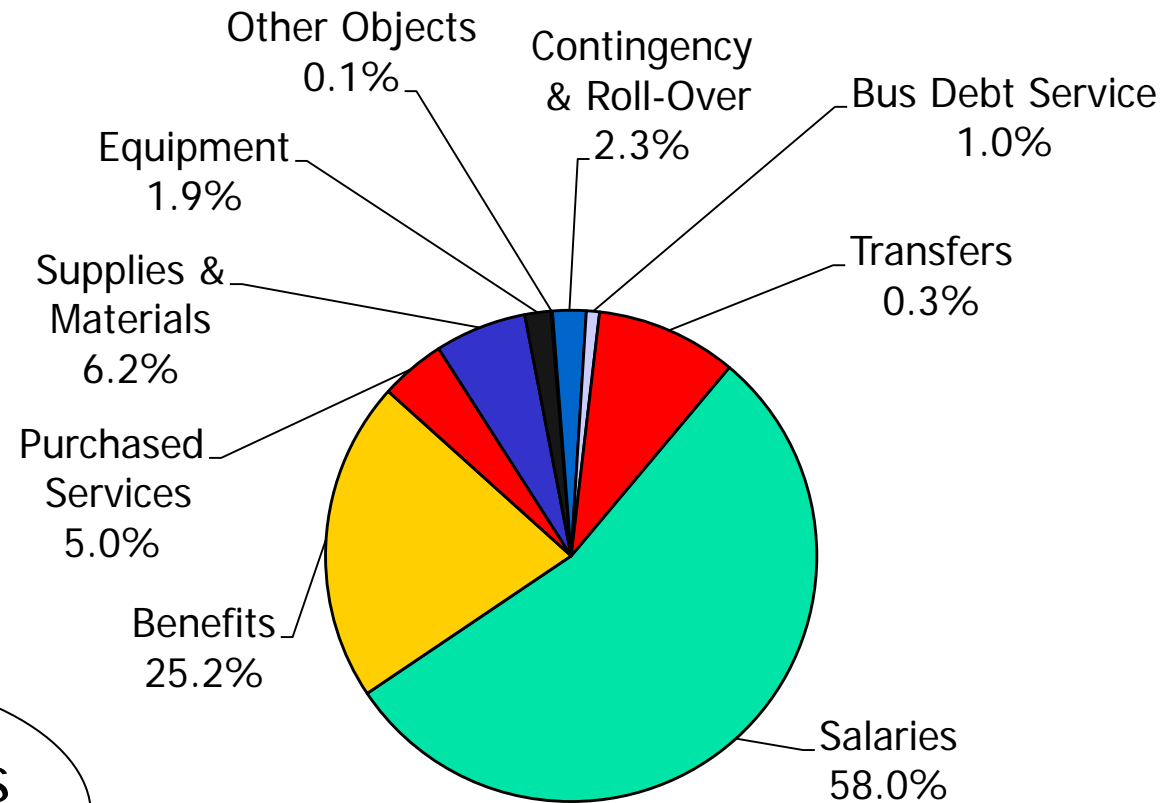
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2011-2012

Acct. No.	Account Title	Salaries 01000- 01999	Employee Benefits 02000- 02999	Purchased Services 03000- 03999	Supplies & Materials 04000- 04999	Capital Outlay 05000- 05999	Other Objects 06000- 06999	Other Uses 07000- 07999	Total Expenditures Current Fiscal Year
3000	General Support	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
3311	Superintendent Services	486,124.53	258,288.97	77,966.00	29,034.99	5,800.00	12,500.00	0.00	869,714.49
3321	Principal Services	4,468,630.34	1,848,961.89	69,685.55	91,419.35	9,430.00	10,137.00	0.00	6,498,264.13
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	16,850.00	0.00	0.00	0.00	16,850.00
3330	Business Administration	301,311.10	116,461.08	28,893.00	13,127.52	0.00	2,657.00	0.00	462,449.70
3331	Fiscal Services	435,374.57	143,699.15	29,050.00	18,596.89	8,580.00	1,000.00	0.00	636,300.61
3332	Purchasing Services	124,823.13	39,439.67	1,875.00	3,134.76	6,795.00	0.00	0.00	176,067.56
3333	Warehouse/Distributing Services	146,533.71	83,998.83	26,775.34	24,000.00	28,838.98	0.00	0.00	310,146.86
3334	Printing Services	224,282.69	105,186.95	103,200.00	37,826.30	7,000.00	250.00	0.00	477,745.94
3335	Data Processing Services	262,558.81	87,938.09	137,400.00	15,294.17	4,500.00	500.00	0.00	508,191.07
3339	Other Business Support Services	73,352.02	34,169.18	36,320.00	4,880.00	500.00	50.00	0.00	149,271.20
3350	Board of Education Services	0.00	100.00	318,200.00	50,416.95	1,000.00	21,000.00	0.00	390,716.95
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	325,000.00	325,000.00
3410	Supv of Maint/Plants	370,546.68	123,765.02	4,897.00	6,851.01	1,125.00	100.00	0.00	507,284.71
3420	Operating Building Services	4,156,276.71	2,235,525.31	991,629.05	3,519,732.12	29,000.00	6,900.00	0.00	10,939,063.19
3430	Care/Upkeep of Grounds	195,373.23	71,744.62	52,200.00	36,144.36	0.00	0.00	0.00	355,462.21
3440	Care/Upkeep of Equipment	391,865.88	222,518.75	2,685.00	46,326.05	6,814.95	1,149.00	0.00	671,359.63
3450	Vehicle Maintenance	44,742.67	28,709.64	5,500.00	55,398.86	0.00	0.00	0.00	134,351.17
3460	Security Services	88,209.78	29,984.73	5,850.00	26,417.12	100,000.00	0.00	0.00	250,461.63
3490	Operation/Maint of Plant	56,314.16	31,783.10	0.00	0.00	0.00	0.00	0.00	88,097.26
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00	125,000.00
3510	Student - To/From School	2,843,936.71	1,765,280.15	162,495.00	6,530.00	1,315,677.00	1,647.50	0.00	6,095,566.36
3520	Student - Activity	214,152.86	92,184.25	32,330.00	115,779.50	0.00	0.00	0.00	454,446.61
3530	Supv of Transportation	307,326.58	100,868.19	24,123.75	15,600.00	5,500.00	1,400.00	0.00	454,818.52
3540	Monitoring Services	272,062.20	177,306.82	0.00	0.00	0.00	0.00	0.00	449,369.02
3550	Vehicle Servicing	458,810.74	230,945.26	59,208.75	777,205.82	10,800.00	3,910.00	0.00	1,540,880.57
3560	Other Student Transportation	131,903.49	77,375.42	0.00	0.00	0.00	0.00	0.00	209,278.91
3590	All Other Transportation	0.00	0.00	46,778.70	40,313.50	337,178.89	50.00	0.00	424,321.09
3810	Planning Services	0.00	0.00	144,450.00	0.00	0.00	0.00	0.00	144,450.00
3830	Staff Services	517,345.96	335,943.93	170,565.20	138,579.62	5,789.02	2,774.00	0.00	1,170,997.73
3850	Technology Coordination	122,874.89	44,360.00	0.00	0.00	0.00	0.00	0.00	167,234.89
3900	Other Support Services	27,241.67	5,599.24	0.00	0.00	0.00	0.00	0.00	32,840.91
	Total General Support	16,721,975.11	8,292,138.24	2,532,077.34	5,089,458.89	1,884,328.84	66,024.50	750,000.00	35,336,002.92
4000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
4300	Community Services	14,902.76	15,243.93	28,707.59	4,805.00	1,485.00	0.00	0.00	65,144.28
	Total Community Services	14,902.76	15,243.93	28,707.59	4,805.00	1,485.00	0.00	30,000.00	95,144.28
5000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
6100	Debt Service-Bus Lease/Pur	0.00	0.00	0.00	0.00	0.00	114,854.66	1,165,066.03	1,279,920.69
6200	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	413,000.00	413,000.00
Total Operating Budget		\$73,244,024.78	\$31,847,622.90	\$6,350,516.46	\$7,815,898.82	\$2,409,213.08	\$256,086.79	\$4,508,316.03	<u>126,431,678.86</u>

FY2012 GENERAL FUND 01 OBJECT COMPARISON

Object	Description	Adopted 2010-2011 Budget	Proposed 2011-2012 Budget	Increase/ (Decrease)	% Inc/(Dec)
01000	Salaries	\$72,032,987.80	\$73,244,024.78	\$1,211,036.98	1.68%
02000	Benefits	\$27,942,652.79	\$31,847,622.90	\$3,904,970.11	13.97%
03000	Purchased Services	\$5,667,093.30	\$6,350,516.46	\$683,423.16	12.06%
04000	Supplies & Materials	\$7,981,609.16	\$7,815,898.82	(\$165,710.34)	-2.08%
05000	Capital Outlay	\$2,243,296.12	\$2,409,213.08	\$165,916.96	7.40%
06000	Other Objects	\$127,095.39	\$141,232.13	\$14,136.74	11.12%
	Operating Budget w/o Transfers	\$115,994,734.56	\$121,808,508.17	\$5,813,773.61	5.01%
07000	Contingency	\$1,758,956.46	\$2,600,000.00	\$841,043.54	47.81%
07000	Roll-Over	\$841,043.54	TBD	N/A	N/A
	Contingency & Roll Over Total	\$2,600,000.00	\$2,600,000.00	\$0.00	0.00%
07001	Additional Student Contingency	\$330,250.00	\$330,250.00	\$0.00	0.00%
06300/ 07300	Bus Lease Principal/Interest	\$1,148,285.60	\$1,279,920.69	\$131,635.09	11.46%
07200	Transfers to Other Funds	\$12,250,640.00	\$413,000.00	(\$11,837,640.00)	-96.63%
	Total	\$132,323,910.16	\$126,431,678.86	(\$5,892,231.30)	-4.45%
Operating Budget and Transfers		\$128,245,374.56	\$122,221,508.17	(\$6,023,866.39)	-4.70%
Operating Budget w/Transfers and Bus Debt Services		\$129,393,660.16	\$123,501,428.86	(\$5,892,231.30)	-4.55%

Campbell County School District FY2012 Expenditures by Object General Fund 01

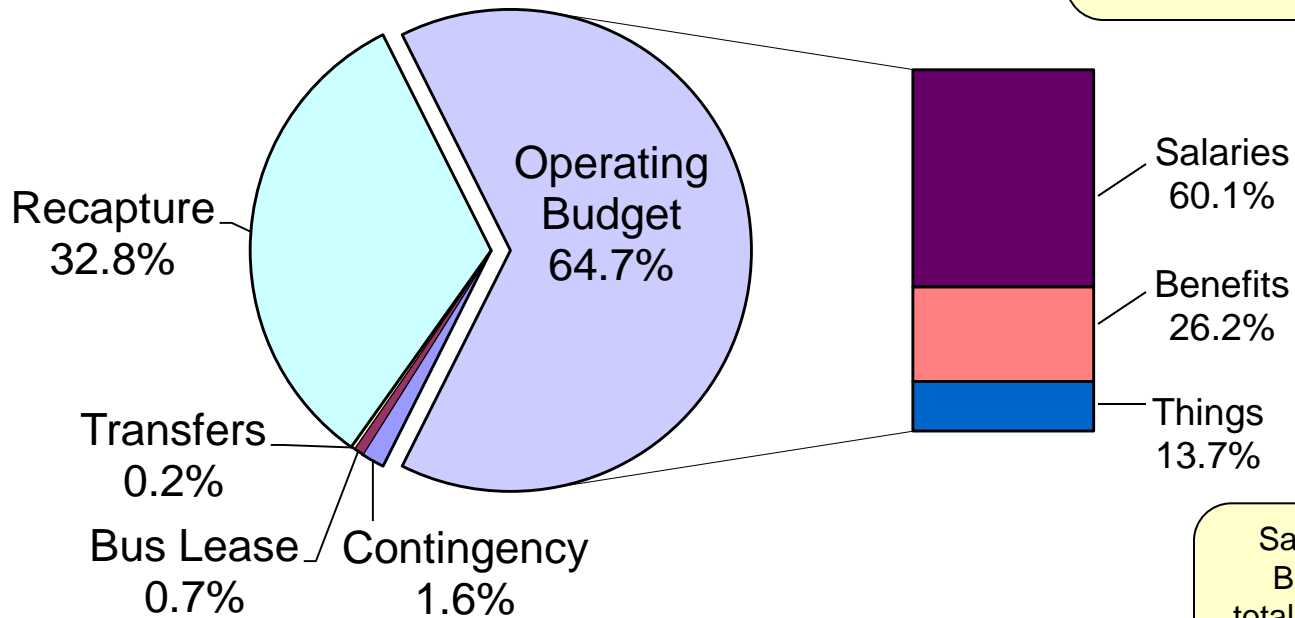


Total Expenses
\$126,431,679

Campbell County School District General Fund 01 Budget Summary FY2012

Operating	\$ 121,808,508
Contingency	2,930,250
Bus Lease	1,279,921
Transfers	413,000
Budget Total	\$126,431,679
Recapture	61,570,529
All Revenue	\$188,002,208

Operating Budget	
Salaries	\$73,244,025
Benefits	31,847,623
Things	16,716,860
Total	\$121,808,508



Salaries &
Benefits
total 86.3% of
the Operating
Budget



General Fund 01 Decrease

■ 2011-2012 Budget	\$126,431,679
■ 2010-2011 Budget	<u>132,323,910</u>
■ Decrease in Fund 01 (G)	\$- 5,892,231 or -4.45%



General Funds Summary

■ Operating Fund 01	\$126,431,679
■ Building General Fund 02	950,000
■ Healthy Communities 03	740,303
■ Sick Leave 04	<u>50,700</u>
■ All FY12 General Funds	\$128,172,682
■ Previous Year Total	<u>-138,200,895</u>
Decrease	-\$ 10,028,213 or -7.26%



Budget Summary for Approval

■ General Funds (0x)	\$128,172,682
■ Special Revenues (2x)	27,739,772
■ Capital Projects (3x)	35,124,449
■ South Campus Debt (40)	1,010,524
■ Nutrition Services & 'K' (5x)	4,952,820
■ Insurance (60)	21,576,385
■ Early Release (85)	<u>530,230</u>
■ GRAND TOTAL – All Funds	\$219,106,862

Campbell County School District Student Enrollment – Seven Years

