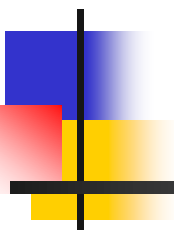


Campbell County School District



# **Annual Budget**

---

## **2012-2013**

July 18, 2012

Submitted by: Alex Ayers, Ed.D., Assoc. Supt. for Instructional Support  
Shelly Haney, CAP, 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 2012-2013 budget is a year-long process. Budgets are building/department based and allocations are determined by student population, building square footage, programs and historic need. Building principals and department administrators requested additional funding for materials and personnel during the annual Education Plan process. The "Ed Plan" process includes the principal or administrator outlining concerns, discussing district repercussions and making specific recommendations

related to their area(s) of responsibility. In addition, the Staff Communicators Assembly, made up of representatives from each school and department, annually provides salary and benefit recommendations to the Board of Trustees.

Through conservative spending, the District carried \$8,045,261 (6.31%) of budgeted expenditures from the 2011-2012 budget into the 2012-2013 budget. Included in that amount was \$54,521 of the \$2,000,308 budgeted Board contingency. In the 2012-2013 budget, the individual buildings will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2011-2012 will be allowed to be budgeted as "roll-over" or contingency in the 2012-2013 budget. The total of this "roll-over" contingency equaled \$929,942 in 2011-2012, up from a total of \$841,044 in the previous year. The total amount allowed to roll from 2011-2012 to 2012-2013 had not been calculated as of this publication.

Data used to prepare the 2012-2013 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 2011-12 enrollment in Campbell County School District grew to record numbers. The average daily membership of 8,368 students in this year is the largest in the history of our District. A year ago, there were 8,248 students in average daily membership. The increase of 120 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 2011-12 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 4,843 elementary students in kindergarten through 6th grade. The average class size K-12 was 644 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 of Buffalo Ridge Elementary is in final stages. This school is the first non-replacement elementary this district has built since 1993. Buffalo Ridge Elementary will open in August of 2012.

The smallest classes in the District in 2011-12 were the 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup> 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 8,600 students will enter District schools in the fall of 2012.

## REVENUE REVIEW

### Assessed Valuation

The County's 2012 assessed valuation was released by the County Assessor on July 9, 2012 as being \$5,839,065,491. This represents an increase of \$413,500,284 or 7.62% from the 2011 assessed valuation of \$5,425,565,207.

### 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, 2012, a total of \$1,014,687 remains in the escrow account and must be used for projects at 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 April 24, 2012, 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 \$2,920,000 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 April 24, 2012 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$5,839,000. Annually, the Recreation District allocates \$2,500,000 for the new Campbell County Recreation Center, with the final payment schedule in June, 2019. The remaining funds are 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. Due to a statewide reduction in Legislative funding, revenue collected for major maintenance during 2011-2012 totaled \$2,969,968, down from the \$3,944,451 received in 2010-2011. With funding re-instated for repairs and maintenance, revenue for the 2012-2013 fiscal year is projected to total \$4,282,076, an increase of \$1,312,108 or 44.18%. 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 FY2013 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2009-2010, 2010-2011, and 2011-2012 respectively.

Column 7 reports the 2012-2013 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 2012-2013 is expected to increase from the 2011-2012 budget of \$116,857,617 to \$120,579,043 or 3.18%. This is an increase in revenue of \$3,721,426 and is due to the increase in assessed valuation.

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 2012-2013 recapture is estimated to be \$69,718,007. This represents an increase of \$8,057,478 or 13.07% from the 2011-2012 budgeted figure of \$61,660,529. 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 2011-2012 that must be rebated to the State of Wyoming in fiscal year 2012-2013. Legislation in 2012 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 annually.

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 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.

As of June 30, 2012, all funds were spent on the items approved by the Board of Trustees or are designated for specific projects in various stages of completion.

### **Local Revenues**

Local revenues are projected to increase from \$141,971,130 to \$151,259,118, which is an increase of \$9,287,988 or 6.54%, and is primarily a result of the increase in assessed valuation. Motor vehicle and delinquent taxes are projected to decrease from \$5,100,000 to \$4,900,000 and \$700,000 to \$400,000 respectively.

### **County Revenues**

County revenues are projected to increase from \$35,328,391 to \$37,395,000, which is an increase of \$2,066,609 or 5.85%, and is a result of the increase in assessed valuation.

### **State Revenues**

State revenues for Taylor Grazing fees totaled \$42,093 for 2011-2012 and are projected at approximately \$58,000 for 2012-2013. The district had an audit adjustment in 2011-2012 of \$1,536,808 due to the recent Wyoming Department of Audit blitz special education expenses audit for 2008-2009 and a full audit of fiscal year 2010.

During 2011-2012 the District received \$191,098 in reimbursement from the State of Wyoming for a portion of the FY2011 expense related to the Wyoming Retirement employer rate increase of 1.44%, which was not included in the funding model. The rate increase was included in the funding model beginning in 2011-2012.

### **Federal Revenues**

Campbell County School District received \$39,114 in Impact Aid funds in 2011-2012. It is anticipated that the district will continue to qualify for approximately \$60,000 in 2012-2013.

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 2012-2013 Campbell County School District revenue budget includes \$26,000 for potential operating transfers from Fund 02 Building General Fund for amounts that don't roll-over from one fiscal year to the next; \$5,000 for sale of fixed assets; and \$471,000 for compensation for losses for damages to buildings during the June 2010 hail storm and other potential losses.

Annually, the district enters into lease/purchase agreement for school buses, which is repaid over a five year period. The District will receive \$1,272,932 in lease proceeds for fiscal year 2012-2013, down from \$1,315,677 received in 2011-2012.

Closing the rebated recapture special revenue fund and implementing GASB 54 rules during the preceding three fiscal years resulted in unusually large operating transfer revenue during those fiscal years. In implementing requirements of GASB54, the District has reclassified the "K" CAT/Preschool Special Revenue Fund as enterprise fund 04 and the Sick Leave Trust Fund as General Fund 04 in compliance with these regulations. The District also dissolved the Capital Construction Fund 30 into the General Fund 01 in 2011-2012.

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 2012-2013 budget. It is anticipated that \$1,500,000 of designated contingencies, along with approximately 3.5 percent of the 2012-2013 operation budget, will be carried forward to the 2013-2014 budget.

## EXPENDITURE REVIEW

The increase in student enrollment during the 2011-2012 school year, a decrease in the regional cost adjustment, and an increase in transportation expenditure reimbursements, will generate approximately \$1.5 million in new funding for the 2012-2013 school year.

The largest new expenditures from the general fund are related to staffing the new Buffalo Ridge Elementary School. Approximately 32 certified and 18 ESP staff will be employed at the new school, which will open this fall.

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 as well. The District also increased certified and ESP staff at various locations during 2011-2012 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 Trustees also funded a one year 1.5% stipend based on current pay to employees on various salary schedules who are 'topped out.' This stipend is meant to assist veteran staff with an increase in the health/dental premium 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 Buffalo Ridge operating expenses; creating a textbook replacement funds; funding increases to operating transfers to the Depreciation Fund for technology and Nutrition Services; as well as funding an operating transfer to the Early Release Fund 85 for the final installment to retirees.

### 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 \$17.9 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 \$7,250,748 of cash reserves to support designated board contingency and fund the 2012-2013 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.

In addition, \$718,007 in budget support is carried into the 2012-2013 fiscal year from excess and protested tax revenues collected in fiscal year 2011-2012. This amount will be repaid to the State of Wyoming as recapture in the 2012-2013 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 2012-2013 transfers totaling \$849,500, down from \$1,058,000 in 2011-12, from the General Fund 01 to other funds within the District is more typical. A total of \$175,000 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 \$648,000 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 at the current level. Administration will continue to work with the Wyoming Legislators, Wyoming Department of Education, 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 <sup>st</sup> Century CLC 4 <sup>th</sup> Cohort	Summer School
21 <sup>st</sup> Century CLC 5 <sup>th</sup> Cohort	Title I-A
21 <sup>st</sup> Century CLC 6th Cohort	Title I-D Neglected and Delinquent
Carl Perkins	Title II-A Teacher Quality
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	04 Sick Leave
03 Healthy Communities	22 Capital Maintenance

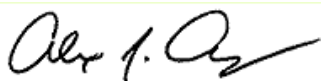
25 Recreation Funds  
31 Depreciation  
32 Minor Capital  
33 Major Capital  
34 Capital Recreation Projects  
40 South Campus Debt Service

50 Nutrition Services  
51 CAT/Preschool Enterprise  
60 Medical/Dental Insurance  
80 Student Activities  
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 18, 2012.

Respectfully,



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

Assisted by,



Shelly K. Haney, CAP  
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, 2013. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the 18th day of July, 2012, 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, Ed.D.  
Assoc. Supt. for Instructional Support  
Published: July 11, 2012

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

Funds		2010-2011 Actual Transactions		2011-2012 Amended Budget	2012-2013 PROPOSED Budget
		Revenue	Expenditures		
01	General	125,324,738	124,828,295	127,562,403	<b>128,547,798</b>
02	Building General Fund	543,754	609,268	950,000	<b>1,001,000</b>
03	General-Healthy Communities	2,500,445	482,125	740,303	<b>578,769</b>
04	Sick Leave General Fund	387,990	24,810	50,700	<b>50,700</b>
20	Grants	13,827,992	12,977,374	16,685,000	<b>14,645,000</b>
21	Special Revenue	-	65,934	-	-
22	Major Maintenance	4,002,252	4,182,373	8,970,593	<b>7,650,576</b>
23	Rebated Recapture Spec. Rev.	12,209	12,121,404	-	-
25	CCSD Rec Grants Spec. Rev.	781,515	699,147	2,084,179	<b>1,805,931</b>
30	Capital Projects	1,362	330,062	823,487	-
31	Depreciation	4,443,075	3,330,182	14,545,324	<b>9,604,000</b>
32	Minor Capital	1,841,328	2,003,996	4,312,686	<b>1,558,341</b>
33	Major Capital	2,850,531	2,744,136	14,074,114	<b>32,471,390</b>
34	Capital Recreation Projects	387,589	1,616,680	1,368,839	<b>2,473,487</b>
40	Debt Service	3,038	55,171	1,010,524	<b>1,014,242</b>
50	Nutrition Service	4,566,637	4,776,039	5,028,551	<b>4,966,641</b>
51	CAT/Preschool Enterprise	254,573	201,934	285,259	<b>249,070</b>
60	Insurance	15,887,987	18,062,098	21,576,385	<b>19,242,838</b>
70	Sick Leave Reimbursement	-	387,752	-	-
85	Retirement Trust	871	829,875	625,230	<b>450,017</b>

**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

## Campbell County School District

## BUDGET SUMMARY

## FY2013 ALL FUNDS

Fund Type Description		2010-2011 as Amended	2011-2012 as Amended	2012-2013 as Proposed	Inc. / (Dec.) from Prior Year	Percent Increase/ (Decrease)
<b>General Funds</b>						
General Fund	01/G	\$136,238,584.50	\$127,562,403.34	<b>\$128,547,797.88</b>	\$985,394.54	0.77%
Building General Fund	02/F	1,200,000.00	950,000.00	<b>1,001,000.00</b>	51,000.00	5.37%
Healthy Communities	03/H	711,310.26	740,303.10	<b>578,769.32</b>	(161,533.78)	-21.82%
Sick Leave	04/S	51,000.00	50,700.00	<b>50,700.00</b>	-	0.00%
Total General Funds		138,200,894.76	129,303,406.44	<b>130,178,267.20</b>	\$874,860.76	0.68%
<b>Special Revenue Funds</b>						
Grants	20/E	17,991,302.85	16,685,000.00	<b>14,645,000.00</b>	(2,040,000.00)	-12.23%
CAT/Pre-School	21/K	262,025.67	0.00	<b>0.00</b>	-	0.00%
Capital Maintenance	22/M	10,192,399.34	8,970,592.68	<b>7,650,575.87</b>	(1,320,016.81)	-14.71%
Rebated Recapture	23/Q	12,128,961.25	0.00	<b>0.00</b>	-	0.00%
Rec Grants	25/U	1,722,336.01	2,084,179.03	<b>1,805,931.10</b>	(278,247.93)	-13.35%
Total Special Revenues		42,297,025.12	27,739,771.71	<b>24,101,506.97</b>	(3,638,264.74)	-13.12%
<b>Capital Project Funds</b>						
Capital Improvements	30/C	1,152,757.88	823,486.54	<b>0.00</b>	(823,486.54)	-100.00%
Depreciation	31/D	13,789,640.57	14,545,324.20	<b>9,604,000.00</b>	(4,941,324.20)	-33.97%
Minor Capital	32/N	5,807,509.81	4,312,685.66	<b>1,558,341.23</b>	(2,754,344.43)	-63.87%
Major Capital	33/O	23,720,254.00	14,074,114.16	<b>32,471,389.66</b>	18,397,275.50	130.72%
Capital Recreation Projects	34/P	2,166,704.60	1,368,838.87	<b>2,473,487.09</b>	1,104,648.22	80.70%
Total Capital Projects		46,636,866.86	35,124,449.43	<b>46,107,217.98</b>	10,982,768.55	31.27%
<b>Debt Service Funds</b>						
South Campus Debt	40/Z	1,129,362.39	1,010,523.58	<b>1,014,241.69</b>	3,718.11	0.37%
<b>Enterprise Funds</b>						
Nutrition Services	50/L	4,750,000.00	5,028,551.42	<b>4,966,641.26</b>	(61,910.16)	-1.23%
K' Enterprise Fund	51/K	262,025.67	285,259.05	<b>249,069.57</b>	(36,189.48)	-12.69%
Total Enterprise		5,012,025.67	5,313,810.47	<b>5,215,710.83</b>	(98,099.64)	-1.85%
<b>Internal Service Funds</b>						
Insurance	60/I	18,753,892.05	21,576,385.48	<b>19,242,838.07</b>	(2,333,547.41)	-10.82%
<b>Fiduciary Funds</b>						
<b>Trust Funds</b>						
Sick Leave	70/S	405,000.00	0.00	<b>0.00</b>	-	0.00%
Early Release	85/R	870,000.00	625,230.00	<b>450,017.35</b>	(175,212.65)	-28.02%
Total Trust Funds		1,275,000.00	625,230.00	<b>450,017.35</b>	(175,212.65)	-28.02%
ALL FUNDS TOTAL		<b>\$253,305,066.85</b>	<b>\$220,693,577.11</b>	<b>\$226,309,800.09</b>	<b>\$5,616,222.98</b>	<b>2.54%</b>

**Campbell County School District**  
**FY2013 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Budget Support	80100	\$8,873,963.58	\$4,577,287.14	\$10,257,187.61	\$1,888,194.68	\$25,596,633.01
REVENUE - LOCAL SOURCES	81000	114,403.57	0.00	0.00	25,000.00	\$139,403.57
Special District Taxes (25 Mill)	81111	145,500,000.00	0.00	0.00	0.00	\$145,500,000.00
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	4,900,000.00	0.00	0.00	0.00	\$4,900,000.00
Car Company Taxes	81130	80,000.00	0.00	0.00	0.00	\$80,000.00
Penalties & Interest on Del Taxes	81140	400,000.00	0.00	0.00	0.00	\$400,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		150,994,403.57	0.00	0.00	25,000.00	\$151,019,403.57
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200					
Tuition-Distance Education	81321	40,000.00	0.00	0.00	0.00	\$40,000.00
Interest & Dividends	81510	25,200.00	500.00	4,100.00	1,700.00	\$31,500.00
Interest on Major Maintenance	81520	0.00	3,500.00	0.00	0.00	\$3,500.00
Other Interest Earned	81590	50,000.00	0.00	0.00	0.00	\$50,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,450,000.00	\$1,450,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	148,000.00	\$148,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	600,000.00	\$600,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	100,000.00	\$100,000.00
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	218,000.00	\$218,000.00
Other Food Service Income	81690	0.00	0.00	0.00	3,244.19	\$3,244.19
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	56,600.00	0.00	0.00	0.00	\$56,600.00
Bookstore Sales	81720	23,500.00	0.00	0.00	0.00	\$23,500.00
Stu. Organizations Dues & Fees	81730	1,250.00	0.00	0.00	0.00	\$1,250.00
Fees	81740	209,278.91	85,230.00	0.00	172,063.00	\$466,571.91
Other Pupil Activity Income	81790	322,985.85	0.00	0.00	0.00	\$322,985.85
Pmts to State Foundation Prgm	81800	(69,718,007.00)	0.00	0.00	0.00	-\$69,718,007.00
Indirect Costs Revenue	81850	100,000.00	0.00	0.00	0.00	\$100,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	46,850.00	0.00	0.00	0.00	\$46,850.00
Contributions & Donations	81920	34,310.29	1,523,537.66	1,811,781.53	1,000.00	\$3,370,629.48
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**  
**FY2013 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Miscellaneous	81990	50,000.00	0.00	0.00	2,000.00	\$52,000.00
Total Local Revenue		82,266,371.62	1,612,767.66	1,815,881.53	2,726,007.19	\$88,421,028.00
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	34,920,000.00	0.00	0.00	0.00	\$34,920,000.00
Motor Vehicle Tax	82120	1,200,000.00	0.00	0.00	0.00	\$1,200,000.00
Car Company Tax	82130	25,000.00	0.00	0.00	0.00	\$25,000.00
Penalties & Interest on Del Taxes	82140	100,000.00	0.00	0.00	0.00	\$100,000.00
Fines & Forfeitures	82150	1,150,000.00	0.00	0.00	0.00	\$1,150,000.00
Other	82190	0.00	0.00	0.00	0.00	\$0.00
Total County Revenue		37,395,000.00	0.00	0.00	0.00	\$37,395,000.00
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	(250,000.00)	0.00	0.00	0.00	-\$250,000.00
Taylor Grazing	83130	58,000.00	0.00	0.00	0.00	\$58,000.00
Major Bldg Facility Repr/Maint	83170	0.00	4,282,075.87	0.00	0.00	\$4,282,075.87
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Restricted State Grants in Aid	83200	0.00	3,509,376.30	0.00	0.00	\$3,509,376.30
Capital Construction Grant	83250	0.00	0.00	34,034,148.84	0.00	\$34,034,148.84
Other State Restricted	83290	0.00	0.00	0.00	0.00	\$0.00
Total State Revenue		(192,000.00)	7,791,452.17	34,034,148.84	0.00	\$41,633,601.01
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	60,000.00	0.00	0.00	0.00	\$60,000.00
Federal Restricted Grants-In-Aid	84200	0.00	10,120,000.00	0.00	241,250.00	\$10,361,250.00
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	275,000.00	\$275,000.00
Child Care Food Program	84240	0.00	0.00	0.00	4,500.00	\$4,500.00
Total Federal Revenue		60,000.00	10,120,000.00	0.00	1,770,750.00	\$11,950,750.00
OTHER REVENUE	85000	0.00	0.00	0.00	0.00	\$0.00
General Fund Insurance Contrib.	85001	0.00	0.00	0.00	14,000,000.00	\$14,000,000.00
Grant Insurance Contrib.	85002	0.00	0.00	0.00	890,000.00	\$890,000.00
Lunch Fund Insurance Contrib.	85005	0.00	0.00	0.00	455,000.00	\$455,000.00
Insurance Fund Contrib.	85006	0.00	0.00	0.00	21,338.07	\$21,338.07

**Campbell County School District**  
**FY2013 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Self-Pay Insurance Contrib.	85008	0.00	0.00	0.00	600,000.00	<b>\$600,000.00</b>
Employee Insurance Contrib.	85009	0.00	0.00	0.00	2,775,000.00	<b>\$2,775,000.00</b>
Transfers	85200	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Transfers from General Fund	85201	26,000.00	0.00	0.00	796,518.00	<b>\$822,518.00</b>
Transfers from Special Revenue	85220	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Transfer from Capital 'C' Fund	85230	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Sale of Fixed Assets-Pre '97	85311	3,000.00	0.00	0.00	0.00	<b>\$3,000.00</b>
Sale of Fixed Assets-Post '97	85312	2,000.00	0.00	0.00	0.00	<b>\$2,000.00</b>
Compensation for Losses	85320	471,000.00	0.00	0.00	0.00	<b>\$471,000.00</b>
Capital Leases	85500	1,272,932.00	0.00	0.00	0.00	<b>\$1,272,932.00</b>
Total Other Revenue		1,774,932.00	0.00	0.00	19,537,856.07	<b>\$21,312,788.07</b>
 TOTAL - ALL REVENUE W/O BUDGET SUPPORT		<b>121,304,303.62</b>	<b>19,524,219.83</b>	<b>35,850,030.37</b>	<b>24,034,613.26</b>	<b>\$200,713,167.08</b>
 GRAND TOTAL - ALL REVENUE		<b>\$130,178,267.20</b>	<b>\$24,101,506.97</b>	<b>\$46,107,217.98</b>	<b>\$25,922,807.94</b>	<b>\$226,309,800.09</b>

**Campbell County School District**  
**FY13 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	\$934,136.60	\$4,324,180.88	\$0.00	\$25,000.00	\$5,283,317.48
1100	General Instruction	4,711,324.26	0.00	74,241.78	0.00	\$4,785,566.04
1110	Elementary Instruction	29,004,406.25	250,378.57	167,866.96	0.00	\$29,422,651.78
1120	Junior High Instruction	9,735,023.53	53,583.62	72,558.89	0.00	\$9,861,166.04
1130	Senior High Instruction	11,471,302.72	114,003.80	89,772.39	0.00	\$11,675,078.91
1131	All Secondary Instruction	148,357.58	0.00	0.00	0.00	\$148,357.58
	Total General Instruction	55,070,414.34	417,965.99	404,440.02	0.00	\$55,892,820.35
1200	Special Instruction					
1210	Students with Disabilities	11,428,246.12	29,910.62	0.00	0.00	\$11,458,156.74
1233	Gifted & Talented	1,205,680.60	0.00	0.00	0.00	\$1,205,680.60
1250	Tuition for Students/Disabilities	1,570,000.00	0.00	0.00	0.00	\$1,570,000.00
1260	Educationally Disadvantaged	101,539.08	65,586.92	0.00	0.00	\$167,126.00
1270	Limited English Proficient	556,944.29	27,313.78	0.00	0.00	\$584,258.07
1280	Homebound	37,841.72	0.00	0.00	0.00	\$37,841.72
1290	Other Special Programs	1,054,778.50	1,184,995.38	0.00	0.00	\$2,239,773.88
	Total Special Instruction	15,955,030.31	1,307,806.70	0.00	0.00	\$17,262,837.01
1400	Student Activities					
1410	Student Activities-Elem.	29,621.11	0.00	0.00	0.00	\$29,621.11
1420	Student Activities-Jr. High	1,017,128.02	0.00	0.00	0.00	\$1,017,128.02
1430	Students Activities-Sr. High	2,255,802.29	0.00	0.00	0.00	\$2,255,802.29
	Total Student Activities	3,337,551.42	0.00	0.00	0.00	\$3,337,551.42
1600	Allocation, Basic Programs					
1610	Sec. Allocations (Carl Perkins)	0.00	46.43	0.00	0.00	\$46.43
1650	State Leadership (Carl Perkins)	0.00	0.00	0.00	0.00	\$0.00
	Total Carl Perkins	0.00	46.43	0.00	0.00	\$46.43
1800	Distance Learning					
1810	Elementary Distance Learning	575,701.08	0.00	0.00	0.00	\$575,701.08
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	656,501.08	0.00	0.00	0.00	\$656,501.08
	Total Instruction	75,953,633.75	6,050,000.00	404,440.02	25,000.00	\$82,433,073.77
2000	Instructional Support	250,000.00	1,402,879.58	0.00	0.00	\$1,652,879.58
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	2,274,560.80	17,299.00	0.00	0.00	\$2,291,859.80
2111	Supervision of Guidance	5,000.00	0.00	0.00	0.00	\$5,000.00
2114	Information Services	0.00	170,205.66	0.00	0.00	\$170,205.66
2115	Record Maintenance Services	503,871.72	0.00	0.00	0.00	\$503,871.72
2117	Assessment Services	8,000.00	0.00	0.00	0.00	\$8,000.00
2120	Attend/Social Work Services	0.00	8,011.42	0.00	0.00	\$8,011.42
2122	Attendance Services	213,432.54	0.00	0.00	0.00	\$213,432.54
2123	Social Work Services	668,784.98	0.00	0.00	0.00	\$668,784.98
2124	Student Accounting Services	74,214.07	0.00	0.00	0.00	\$74,214.07

**Campbell County School District**  
**FY13 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
2131	Supv of Health Services	101,898.25	0.00	0.00	0.00	\$101,898.25
2132	Health Services	1,524,904.13	78,897.07	0.00	0.00	\$1,603,801.20
2140	Psychological Programs	840,898.41	0.00	0.00	0.00	\$840,898.41
2152	Speech Services	1,301,811.52	0.00	0.00	0.00	\$1,301,811.52
2153	Hearing Impaired Services	480,649.60	0.00	0.00	0.00	\$480,649.60
2171	Occupational Therapy	689,545.85	0.00	0.00	0.00	\$689,545.85
2172	Physical Therapy	240,132.41	0.00	0.00	0.00	\$240,132.41
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	8,927,704.28	274,413.15	0.00	0.00	\$9,202,117.43
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	0.00	35,386.02	0.00	0.00	\$35,386.02
2211	Supv of Improve/Instr Services	436,052.09	101.46	0.00	0.00	\$436,153.55
2212	Instr/Curriculum Development	316,241.66	1,986,998.49	0.00	0.00	\$2,303,240.15
2213	Staff Training (Certified)	724,716.45	69,065.56	0.00	0.00	\$793,782.01
2219	Other Improve/Instr Services	253,112.87	0.00	0.00	0.00	\$253,112.87
2221	Supv of Media Services	26,253.20	0.00	0.00	0.00	\$26,253.20
2222	School Library Services	2,179,918.34	0.00	0.00	0.00	\$2,179,918.34
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	328,449.00	0.00	0.00	0.00	\$328,449.00
2240	Technology Integration	2,969,187.87	2,058.23	649,621.31	0.00	\$3,620,867.41
2290	Other Support Services	142,941.64	1,069,097.51	0.00	0.00	\$1,212,039.15
	Total Staff Services	7,383,834.71	3,162,707.27	649,621.31	0.00	\$11,196,163.29
	Total Instructional Support	16,561,538.99	4,840,000.00	649,621.31	0.00	\$22,051,160.30
3000	General Support	300,000.00	1,018,565.80	0.00	0.00	\$1,318,565.80
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	843,714.78	0.00	0.00	0.00	\$843,714.78
3321	Principal Services	6,458,623.17	54,942.08	0.00	0.00	\$6,513,565.25
3329	Other Support-School Admin	16,850.00	0.00	0.00	0.00	\$16,850.00
3330	Business Administration	507,198.46	0.00	0.00	0.00	\$507,198.46
3331	Fiscal Services	642,852.61	0.00	0.00	0.00	\$642,852.61
3332	Purchasing Services	182,832.84	0.00	0.00	0.00	\$182,832.84
3333	Warehouse/Distributing Serv	277,163.44	0.00	0.00	0.00	\$277,163.44
3334	Printing Services	486,050.76	0.00	0.00	0.00	\$486,050.76
3335	Data Processing Services	492,121.25	0.00	0.00	0.00	\$492,121.25
3339	Other Business Support Serv.	148,445.72	0.00	0.00	0.00	\$148,445.72
3350	Board of Education Services	412,896.95	0.00	0.00	0.00	\$412,896.95
	Total General Administration	10,468,749.98	54,942.08	0.00	0.00	\$10,523,692.06
3400	General Operation/Maint	325,000.00	0.00	0.00	0.00	\$325,000.00
3410	Supv of Maint/Plants	376,495.66	0.00	0.00	0.00	\$376,495.66
3420	Operating Bldg Services	10,507,915.49	0.00	221,373.31	0.00	\$10,729,288.80
3430	Care/Upkeep of Grounds	320,668.97	10,000.00	135,600.00	0.00	\$466,268.97
3440	Care/Upkeep of Equipment	635,668.04	0.00	82,901.70	0.00	\$718,569.74
3450	Vehicle Maintenance	140,070.15	0.00	0.00	0.00	\$140,070.15
3460	Security Services	273,630.56	0.00	0.00	0.00	\$273,630.56
3470	Major Bldg & Facility Maint.	0.00	1,378,102.74	0.00	0.00	\$1,378,102.74

**Campbell County School District**  
**FY13 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
3490	Operation/Maint of Plant	87,757.56	0.00	0.00	0.00	\$87,757.56
	Total Operation/Maintenance	12,667,206.43	1,388,102.74	439,875.01	0.00	\$14,495,184.18
3500	Transportation	122,000.00	0.00	0.00	0.00	\$122,000.00
3510	Student - To/From School	5,989,921.94	0.00	0.00	0.00	\$5,989,921.94
3520	Student - Activity	451,044.18	0.00	0.00	0.00	\$451,044.18
3530	Supv of Transportation	468,177.98	0.00	0.00	0.00	\$468,177.98
3540	Monitoring Services	419,926.84	0.00	0.00	0.00	\$419,926.84
3550	Vehicle Servicing	1,682,239.91	0.00	0.00	0.00	\$1,682,239.91
3560	Other Student Transportation	193,196.93	0.00	0.00	0.00	\$193,196.93
3590	All Other Transportation	422,831.09	0.00	0.00	0.00	\$422,831.09
	Total Transportation	9,749,338.87	0.00	0.00	0.00	\$9,749,338.87
3800	Support Services - Central					\$0.00
3810	Planning Services	144,450.00	0.00	0.00	0.00	\$144,450.00
3830	Staff Services	1,164,168.30	0.00	0.00	19,692,855.42	\$20,857,023.72
3850	Technology Coordination	180,334.23	0.00	0.00	0.00	\$180,334.23
	Total Support Services	1,488,952.53	0.00	0.00	19,692,855.42	\$21,181,807.95
3900	Other Support Services	33,282.24	51,492.12	0.00	6,252.84	\$91,027.20
	Total Other Support Services	33,282.24	51,492.12	0.00	6,252.84	\$91,027.20
	Total General Support	34,707,530.05	2,513,102.74	439,875.01	19,699,108.26	\$57,359,616.06
4000	Community Services	30,000.00	1,819,457.02	0.00	0.00	\$1,849,457.02
4100	Food Service Operations	0.00	0.00	0.00	4,720,891.26	\$4,720,891.26
4190	Non-Allowable Food Service	0.00	0.00	0.00	234,997.16	\$234,997.16
4300	Community Services	164,668.96	2,486,474.08	0.00	227,639.46	\$2,878,782.50
	Total Community Services	199,668.96	4,305,931.10	0.00	5,183,527.88	\$9,689,127.94
5000	Capital Outlay	10,000.00	2,058,494.42	1,000,000.00	0.00	\$3,068,494.42
5100	Land Acquisitions	0.00	0.00	2,295,000.00	0.00	\$2,295,000.00
5200	Site Improvement	0.00	120,000.00	938,233.61	0.00	\$1,058,233.61
5300	Architecture/Engineering	0.00	0.00	300,000.00	0.00	\$300,000.00
5500	Building Acquisition/Constr	418,111.76	0.00	30,161,389.66	0.00	\$30,579,501.42
5600	Building Improvement	68,111.04	4,213,978.71	9,918,658.37	1,014,241.69	\$15,214,989.81
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	496,222.80	6,392,473.13	44,613,281.64	1,014,241.69	\$52,516,219.26
6000	Other Uses	0.00	0.00	0.00		\$0.00
6100	Debt Service	1,384,172.65	0.00	0.00	0.00	\$1,384,172.65
6200	Transfers to Other Funds	875,500.00	0.00	0.00	930.11	\$876,430.11
	Total Other Uses	2,259,672.65	0.00	0.00	930.11	\$2,260,602.76
	Total Expenditure Budget	\$130,178,267.20	\$24,101,506.97	\$46,107,217.98	\$25,922,807.94	\$226,309,800.09

# CCSD GENERAL FUND BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2009-2010 as Amd'd 6/8/10	2010-2011 as Amd'd 6/14/11	2011-2012 as Amd'd 6/12/12	2012-2013 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	8,161,220.00	6,247,796.71	7,134,257.65	7,250,747.88	116,490.23	1.63%
Excess Rev. Collected-Prior Years	2,201,352.24	4,488,758.00	3,570,529.00	718,007.00	(2,852,522.00)	-79.89%
Local Revenue	149,343,863.00	131,810,490.00	141,971,130.00	151,259,118.00	9,287,988.00	6.54%
County Revenue	37,005,827.00	32,577,001.00	35,328,391.00	37,395,000.00	2,066,609.00	5.85%
State Revenue	40,000.00	835,000.00	(710,000.00)	(192,000.00)	518,000.00	-72.96%
Federal Revenue	72,200.00	65,000.00	55,000.00	60,000.00	5,000.00	9.09%
Other Revenue	1,269,009.00	1,692,220.00	1,550,624.69	1,748,932.00	198,307.31	12.79%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	23,500,000.00	16,193,124.16	323,000.00	26,000.00	(297,000.00)	-91.95%
Recapture	(82,608,542.24)	(57,670,805.37)	(61,660,529.00)	(69,718,007.00)	8,057,478.00	13.07%
<b>TOTAL REVENUE</b>	<b>138,984,929.00</b>	<b>136,238,584.50</b>	<b>127,562,403.34</b>	<b>128,547,797.88</b>	<b>985,394.54</b>	<b>0.77%</b>
<b>EXPENDITURES</b>						
Operating Budget	111,933,274.72	120,243,808.90	122,294,232.65	123,383,875.23	1,089,642.58	0.89%
Bus Lease/Purchase P & I	994,957.11	1,148,285.60	1,279,920.69	1,384,172.65	104,251.96	8.15%
Contingency/Roll-Over	2,865,411.28	2,930,250.00	2,930,250.00	2,930,250.00	0.00	0.00%
Operating Transfers:						
Depreciation Fund-Capital Equip	250,000.00	250,000.00	0.00	0.00	0.00	0.00%
Nutrition Services (Fund 50)	315,000.00	630,710.00	952,177.89	648,000.00	(304,177.89)	-31.95%
Healthy Schools (Fund 03)	0.00	2,500,000.00	0.00	0.00	0.00	0.00%
Nat'l Teacher Benefits (Fund 20)	25,000.00	26,981.60	24,543.60	26,500.00	1,956.40	7.97%
Technology (FY11 & FY12 Fund 31)	385,000.00	796,500.00	71,500.00	0.00	(71,500.00)	-100.00%
HVAC Projects (Fund 31)	0.00	3,377,324.00	0.00	0.00	0.00	0.00%
CAT/Preschool (Fund 51)	0.00	28,156.54	9,778.51	0.00	(9,778.51)	-100.00%
Early Release (Fund 85)	0.00	0.00	0.00	175,000.00	175,000.00	100.00%
Potential Transfers:						
Depreciation (Fund 31)	10,600,000.00	0.00	0.00	0.00	0.00	0.00%
Other Undesignated Transfers	11,616,285.89	4,306,567.86	0.00	0.00	0.00	0.00%
<b>TOTAL EXPENDITURES</b>	<b>138,984,929.00</b>	<b>136,238,584.50</b>	<b>127,562,403.34</b>	<b>128,547,797.88</b>	<b>985,394.54</b>	<b>0.77%</b>

Assessed Value History: FY10 \$5,710,554,518 - FY11 \$5,016,666,914 - FY12 \$5,425,565,207 - FY13 Est'd \$5,820,000,000

CAMPBELL COUNTY SCHOOL DISTRICT FY2013 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$8,161,220.00		\$6,247,796.71		\$7,134,257.65		\$7,250,747.88	\$116,490.23	1.63%
Excess Revenue Collected in Prior Years	80100	2,201,352.24		4,488,758.00		3,570,529.00		718,007.00	(\$2,852,522.00)	-79.89%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	142,763,863.00	146,383,829.19	125,416,673.00	128,296,020.81	135,639,130.00	136,218,168.51	145,500,000.00	\$9,860,870.00	7.27%
Operations Mill	81112	0.00	1.68	0.00	0.69	0.00		0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	1.68	0.00	0.69	0.00		0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,000,000.00	5,145,372.48	5,231,017.00	4,898,381.11	5,100,000.00	4,922,637.44	4,900,000.00	(\$200,000.00)	-3.92%
Car Company Taxes	81130	75,000.00	92,234.01	80,000.00	0.00	80,000.00	105,178.11	80,000.00	\$0.00	0.00%
Delinquent Taxes (Recapturable)	81140	700,000.00	1,741,397.11	500,000.00	1,067,417.43	700,000.00	417,094.36	400,000.00	(\$300,000.00)	-42.86%
BOCES Tax	81170	0.00	2.90	0.00	2.69	0.00	0.00	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		148,538,863.00	153,362,839.05	131,227,690.00	134,261,823.42	141,519,130.00	141,663,078.42	150,880,000.00	\$9,360,870.00	6.61%
Tuition	81300									
Regular Day School Tuition	81320	250,000.00	322,574.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Distance Education Tuition	81321	0.00	0.00	275,000.00	325,126.00	30,000.00	49,845.00	40,000.00	\$10,000.00	33.33%
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	5,000.00	0.00	0.00	2,961.60	2,961.60	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	350,000.00	83,481.96	70,000.00	60,146.43	50,000.00	20,460.66	25,000.00	(\$25,000.00)	-50.00%
Other Interest Earned	81590	120,000.00	33,780.46	35,000.00	22,604.35	36,000.00	50,335.90	50,000.00	\$14,000.00	38.89%
Pupil Activities	81700									
Student Fees	81740	20,000.00	32,113.94	40,000.00	58,757.65	61,438.40	64,978.40	40,000.00	(\$21,438.40)	-34.89%
Other Pupil Activity Income	81790	0.00	0.00	0.00	0.00	0.00	700.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(80,407,190.00)	(79,425,013.07)	(53,182,047.37)	(52,929,570.70)	(58,090,000.00)	(58,086,318.73)	(69,000,000.00)	\$10,910,000.00	-18.78%
Pmts to State Foundation Program-Excess	81800	(2,201,352.24)	(2,201,352.24)	(4,488,758.00)	(4,488,758.00)	(3,570,529.00)	(3,570,529.00)	(718,007.00)	(\$2,852,522.00)	79.89%
Indirect Costs	81850	0.00	0.00	100,000.00	145,492.51	150,000.00	129,712.59	100,000.00	(\$50,000.00)	-33.33%
Other Local Revenue	81900									
Rental, School Facilities	81910	0.00	0.00	25,800.00	40,131.59	44,600.00	50,568.00	40,000.00	(\$4,600.00)	-10.31%
Contributions & Donations	81920	0.00	0.00	0.00	12.73	0.00	0.00	4,118.00	\$4,118.00	0.00%
Refund of Prior Years Expenditures	81950	60,000.00	29,440.63	25,000.00	25,409.42	29,000.00	27,930.90	25,000.00	(\$4,000.00)	-13.79%
Transportation - Public	81981	5,000.00	7,417.94	7,000.00	5,306.62	5,000.00	6,525.70	5,000.00	\$0.00	0.00%
Miscellaneous	81990	0.00	9,323.58	5,000.00	8,721.86	43,000.00	45,567.67	50,000.00	\$7,000.00	16.28%
Total Local Revenue		66,735,320.76	72,259,606.25	74,139,684.63	77,535,203.88	80,310,601.00	80,455,817.11	81,541,111.00	\$1,230,510.00	1.53%

CAMPBELL COUNTY SCHOOL DISTRICT FY2013 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 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	34,263,327.00	35,132,118.48	30,100,001.00	30,791,183.20	32,553,391.00	32,692,359.71	34,920,000.00	\$2,366,609.00	7.27%
Motor Vehicle Tax	82120	1,150,000.00	1,234,889.33	1,200,000.00	1,175,611.39	1,200,000.00	1,181,432.98	1,200,000.00	\$0.00	0.00%
Car Company Tax	82130	17,500.00	172,138.19	22,000.00	131,901.99	100,000.00	25,242.74	25,000.00	(\$75,000.00)	-75.00%
Penalties & Interest on Delinquent Taxes	82140	75,000.00	417,934.97	55,000.00	256,040.86	125,000.00	100,102.66	100,000.00	(\$25,000.00)	-20.00%
Fines & Forfeitures	82150	1,500,000.00	1,214,089.26	1,200,000.00	1,357,158.65	1,350,000.00	1,137,308.76	1,150,000.00	(\$200,000.00)	-14.81%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		37,005,827.00	38,171,170.23	32,577,001.00	33,711,896.09	35,328,391.00	35,136,446.85	37,395,000.00	\$2,066,609.00	5.85%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	0.00	(693.00)	0.00	(30,378.00)	(1,000,000.00)	(1,536,808.00)	(250,000.00)	\$750,000.00	-75.00%
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	0.00	50,000.00	71,758.65	100,000.00	42,092.71	58,000.00	(\$42,000.00)	-42.00%
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	11,250.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Restricted (WY Retirement-ER 1.44%)	83290	0.00	0.00	785,000.00	780,920.14	190,000.00	191,097.82	0.00	(\$190,000.00)	-100.00%
Total State Revenue		40,000.00	10,557.00	835,000.00	822,300.79	(710,000.00)	(1,303,617.47)	(192,000.00)	\$518,000.00	-72.96%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	72,200.00	64,854.92	65,000.00	63,944.75	55,000.00	39,113.89	60,000.00	\$5,000.00	9.09%
Total Federal Revenue		72,200.00	64,854.92	65,000.00	63,944.75	55,000.00	39,113.89	60,000.00	\$5,000.00	9.09%
OTHER REVENUE	85000									
Operating Transfer from Building General Fund 02	85201	0.00	0.00	0.00	0.00	0.00	0.00	26,000.00	\$26,000.00	100.00%
Operating Transfer fr "H" Fund 03	85201	0.00	0.00	101,059.94	101,059.94	13,000.00	12,883.83	0.00	(\$13,000.00)	-100.00%
Operating Transfer fr Special Revenue	85220	23,500,000.00	10,387,519.88	16,092,064.22	12,125,595.80	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Capital	85230	0.00	0.00	0.00	500.00	310,000.00	309,393.72	0.00	(\$310,000.00)	-100.00%
Sale of Fixed Assets-Non-Recapturable	85311	15,000.00	0.00	1,000.00	450.00	1,000.00	0.00	3,000.00	\$2,000.00	200.00%
Sale of Fixed Assets	85312	1,000.00	0.00	10,000.00	4,150.75	1,000.00	0.00	2,000.00	\$1,000.00	100.00%
Compensation for Losses	85320	5,000.00	17.47	100,533.00	675,371.49	232,947.69	14,249.78	471,000.00	\$238,052.31	102.19%
Capital Lease	85500	1,248,009.00	1,248,009.00	1,580,687.00	1,580,687.00	1,315,677.00	1,315,677.00	1,272,932.00	(\$42,745.00)	-3.25%
Total Other Revenue		24,769,009.00	11,635,546.35	17,885,344.16	14,487,814.98	1,873,624.69	1,652,204.33	1,774,932.00	(\$98,692.69)	-5.27%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		128,622,356.76	122,141,734.75	125,502,029.79	126,621,160.49	116,857,616.69	115,979,964.71	120,579,043.00	\$3,721,426.31	3.18%
GRAND TOTAL - ALL REVENUE		\$138,984,929.00	\$122,141,734.75	\$136,238,584.50	\$126,621,160.49	\$127,562,403.34	\$115,979,964.71	\$128,547,797.88	\$985,394.54	0.77%

\$211,230,899.00

\$183,172,835.16

\$178,518,145.69

\$190,297,050.00

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

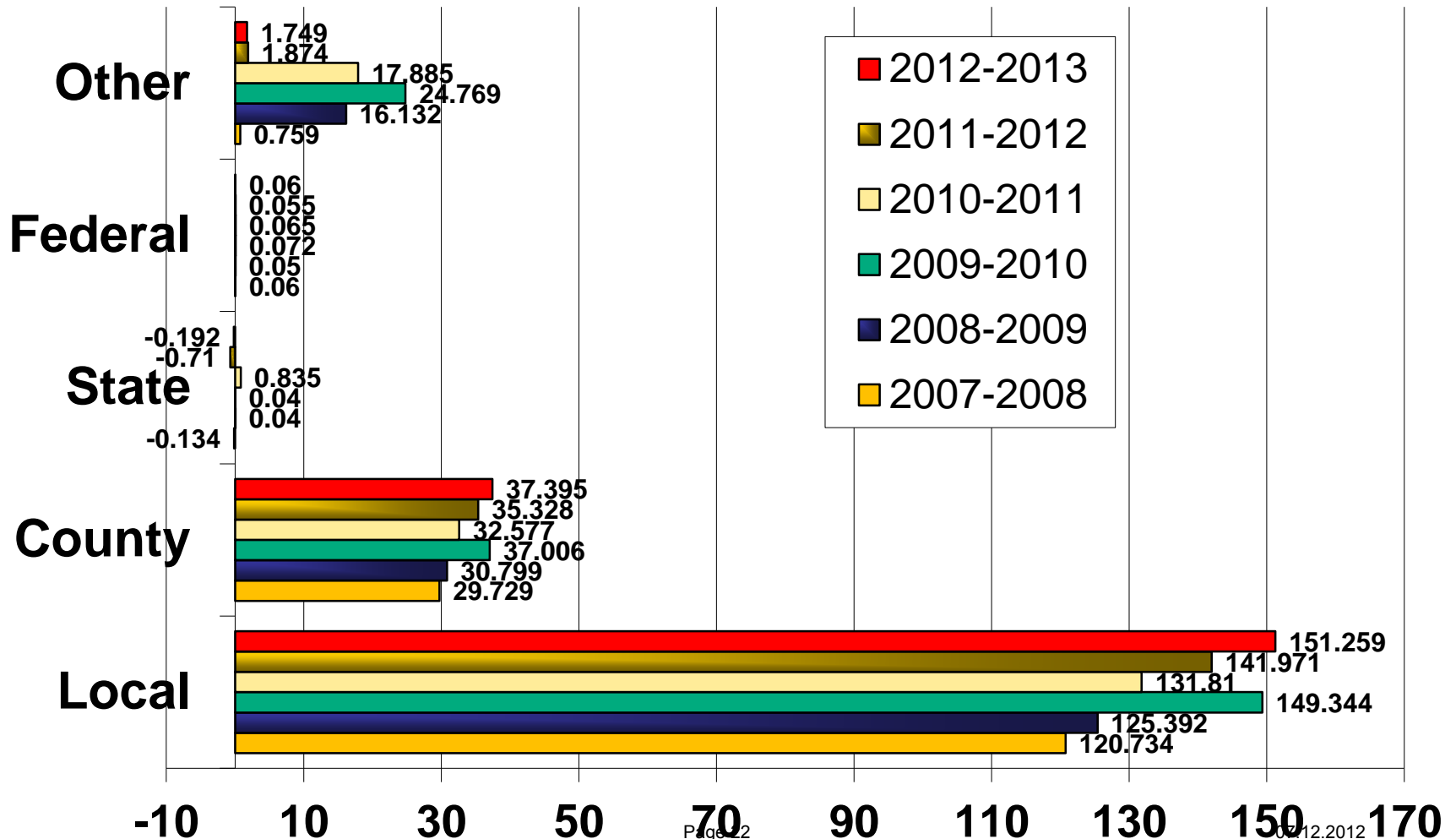
2010-2011 Revenue based on assessed valuation of \$5,016,666,914

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

2012-2013 Revenue based on **estimated** assessed valuation of \$5,820,000,000

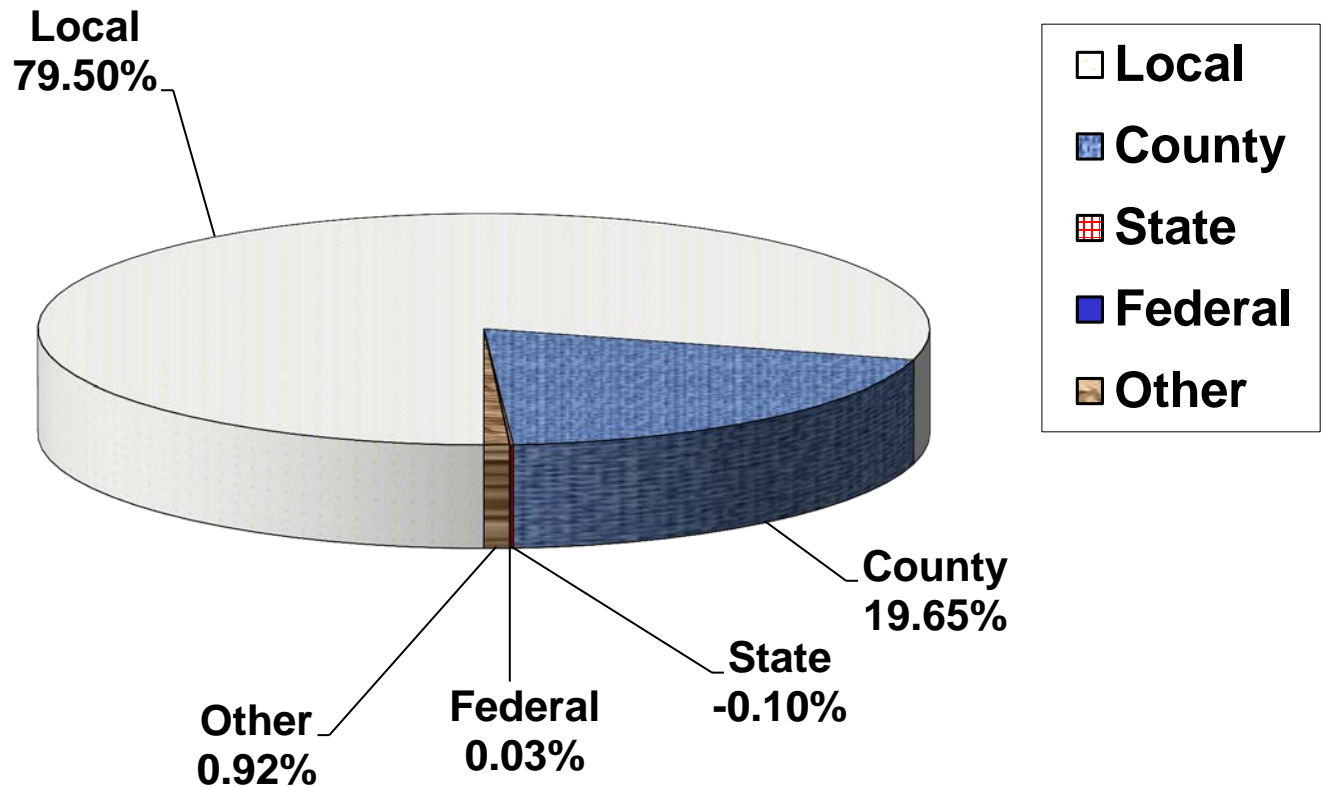
Non-Foundation Revenues (Not Recapturable)

# General Fund 01 Revenues by Source



Shown in Millions

# General Fund 01 Revenues 2012-2013



Local	\$151.259
County	37.395
State	-0.192
Federal	0.060
Other	1.749
<b>Total</b>	<b>\$190.271</b>
Recapture	-69.718
<b>Net Revenue</b>	<b>\$120.553</b>

w/o Budget Support

Funds in Millions

**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budget Comparison by Function**

Acct. No.	Account Title	As Amended 2011-2012 Budget	Proposed 2012-2013 Budget	Increase/ (Decrease)	Percent of Change
<b>1000</b>	<b>Instruction</b>	\$30,131.64	\$733,624.21	\$703,492.57	2334.73%
1100	General Instruction	1,012,281.37	4,659,763.23	\$3,647,481.86	360.32%
1110	Elementary Instruction	29,242,148.28	28,517,809.65	-\$724,338.63	-2.48%
1120	Junior High Instruction	9,958,986.56	9,584,000.49	-\$374,986.07	-3.77%
1130	Senior High Instruction	11,949,303.66	11,182,560.05	-\$766,743.61	-6.42%
1131	All Secondary Instruction	137,618.74	148,357.58	\$10,738.84	7.80%
	Total General Instruction	52,300,338.61	54,092,491.00	\$1,792,152.39	3.43%
1200	Special Instruction				
1210	Students with Disabilities	11,673,861.98	11,406,173.12	-\$267,688.86	-2.29%
1233	Gifted & Talented	1,123,207.90	1,197,180.60	\$73,972.70	6.59%
1250	Tuition for Students/Disabilities	1,838,935.68	1,570,000.00	-\$268,935.68	-14.62%
1260	Educationally Disadvantaged	101,573.92	93,163.27	-\$8,410.65	-8.28%
1270	Limited English Proficient	580,859.80	556,944.29	-\$23,915.51	-4.12%
1280	Homebound	31,651.92	37,841.72	\$6,189.80	19.56%
1290	Other Special Programs	1,071,344.32	1,036,071.45	-\$35,272.87	-3.29%
	Total Special Instruction	16,421,435.52	15,897,374.45	-\$524,061.07	-3.19%
1400	Student Activities	0.00	35,000.00	\$35,000.00	100.00%
1410	Student Activities - Elem.	18,134.04	29,621.11	\$11,487.07	63.35%
1420	Student Activities - Jr. High	1,109,299.15	940,617.49	-\$168,681.66	-15.21%
1430	Student Activities - Sr. High	2,133,720.53	2,128,257.04	-\$5,463.49	-0.26%
	Total Student Activities	3,261,153.72	3,133,495.64	-\$127,658.08	-3.91%
1800	Distance Learning				
1810	Elementary Distance Learning	596,697.55	575,701.08	-\$20,996.47	-3.52%
1820	Junior High Distance Learning	66,315.63	80,800.00	\$14,484.37	21.84%
1830	Sr High Distance Learning	20,065.17	0.00	-\$20,065.17	-100.00%
	Total Distance Learning	683,078.35	656,501.08	-\$26,577.27	-3.89%
	Total Instruction	72,696,137.84	74,513,486.38	\$1,817,348.54	2.50%
<b>2000</b>	<b>Instructional Support</b>	43,433.65	250,000.00	\$206,566.35	475.59%
2100	Pupil Services				
2110	Guidance Services	2,387,559.49	2,274,560.80	-\$112,998.69	-4.73%
2111	Supervision of Guidance	9,947.68	5,000.00	-\$4,947.68	-49.74%
2114	Information Services	0.00	0.00	\$0.00	0.00%
2115	Record Maintenance Services	540,073.40	503,871.72	-\$36,201.68	-6.70%
2117	Assessment Services	10,080.72	8,000.00	-\$2,080.72	-20.64%
2122	Attendance Services	238,347.95	213,432.54	-\$24,915.41	-10.45%
2123	Social Work Services	712,848.61	668,784.98	-\$44,063.63	-6.18%
2124	Student Accounting Services	71,018.39	74,214.07	\$3,195.68	4.50%
2131	Supervision of Health Services	94,898.01	101,898.25	\$7,000.24	7.38%
2132	Health Services	1,597,268.73	1,524,904.13	-\$72,364.60	-4.53%
2140	Psychological Programs	863,900.26	840,898.41	-\$23,001.85	-2.66%
2152	Speech Services	1,378,607.80	1,301,811.52	-\$76,796.28	-5.57%
2153	Hearing Impaired Services	513,262.74	480,649.60	-\$32,613.14	-6.35%
2171	Occupational Therapy	687,680.23	689,545.85	\$1,865.62	0.27%
2172	Physical Therapy	237,796.23	240,132.41	\$2,336.18	0.98%
	Total Pupil Services	9,343,290.24	8,927,704.28	-\$415,585.96	-4.45%

**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budget Comparison by Function**

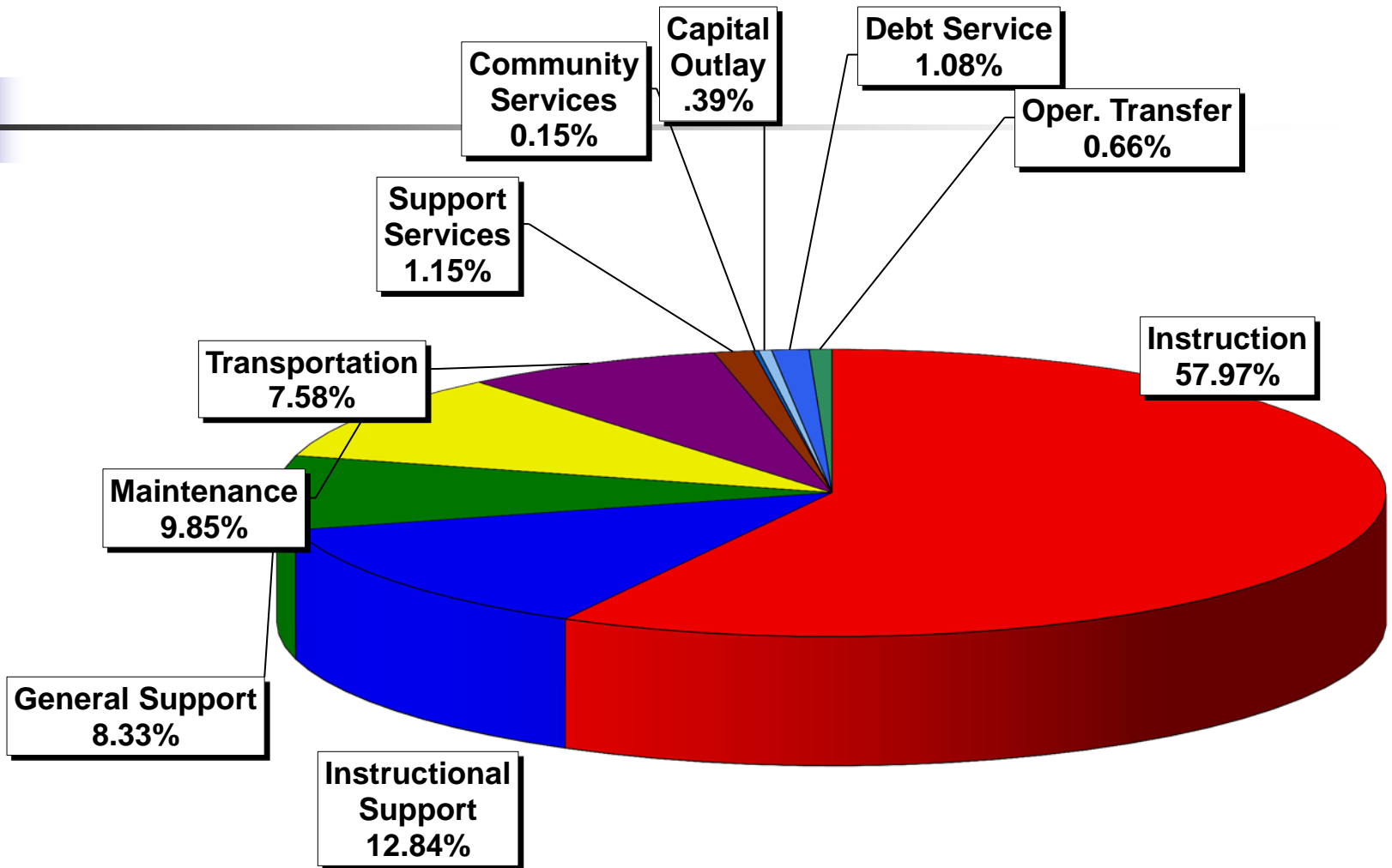
Acct. No.	Account Title	As Amended 2011-2012 Budget	Proposed 2012-2013 Budget	Increase/ (Decrease)	Percent of Change
2200	Staff Services				
2210	Instruction Improvement				
2211	Supv of Improve/Instr Services	449,066.99	436,032.09	-\$13,034.90	-2.90%
2212	Instr/Curriculum Development	365,966.20	316,241.66	-\$49,724.54	-13.59%
2213	Staff Training (Certified)	811,004.10	724,716.45	-\$86,287.65	-10.64%
2219	Other Improve/Instr Services	232,049.70	228,112.87	-\$3,936.83	-1.70%
2221	Supv of Media Services	11,147.19	26,253.20	\$15,106.01	135.51%
2222	School Library Services	2,170,216.51	2,148,383.73	-\$21,832.78	-1.01%
2223	Audiovisual Services	6,367.34	6,961.59	\$594.25	9.33%
2229	Other Media Services	0.00	0.00	\$0.00	0.00%
2230	Supv of Special Ed Services	334,624.37	328,449.00	-\$6,175.37	-1.85%
2240	Technology Integration	2,682,561.02	2,969,187.87	\$286,626.85	10.68%
2290	Other Support Services	138,949.69	142,941.64	\$3,991.95	2.87%
	Total Staff Services	7,201,953.11	7,327,280.10	\$125,326.99	1.74%
	Total Instructional Support	16,588,677.00	16,504,984.38	-\$83,692.62	-0.50%
3000	General Support	26,386.09	300,000.00	\$273,613.91	1036.96%
3300	General Administration				
3311	Superintendent Services	906,593.12	843,714.78	-\$62,878.34	-6.94%
3321	Principal Services	6,731,021.27	6,404,566.47	-\$326,454.80	-4.85%
3329	Other Principal Services	21,420.17	16,850.00	-\$4,570.17	-21.34%
3330	Business Administration	456,455.42	507,198.46	\$50,743.04	11.12%
3331	Fiscal Services	648,568.58	642,852.61	-\$5,715.97	-0.88%
3332	Purchasing Services	211,457.39	182,832.84	-\$28,624.55	-13.54%
3333	Warehouse/Distributing Services	340,120.61	277,163.44	-\$62,957.17	-18.51%
3334	Printing Services	482,095.48	486,050.76	\$3,955.28	0.82%
3335	Data Processing Services	512,680.61	492,121.25	-\$20,559.36	-4.01%
3339	Other Business Support Services	112,675.20	148,445.72	\$35,770.52	31.75%
3350	Board of Education Services	387,598.92	412,896.95	\$25,298.03	6.53%
3354	Election Services	0.00	0.00	\$0.00	100.00%
	Total General Administration	10,810,686.77	10,414,693.28	-\$395,993.49	-3.66%
3400	General Operation/Maintenance	17,592.34	325,000.00	\$307,407.66	1747.39%
3410	Supv of Maint/Plants	374,628.75	376,495.66	\$1,866.91	0.50%
3420	Operating Building Services	10,912,759.88	10,507,815.49	-\$404,944.39	-3.71%
3430	Care/Upkeep of Grounds	429,497.12	320,668.97	-\$108,828.15	-42.11%
3440	Care/Upkeep of Equipment	666,150.55	635,368.04	-\$30,782.51	-34.98%
3450	Vehicle Maintenance	165,728.99	140,070.15	-\$25,658.84	-15.48%
3460	Security Services	258,456.22	273,630.56	\$15,174.34	5.87%
3490	Operation/Maint of Plant	87,994.96	87,757.56	-\$237.40	-0.27%
	Total Operation/Maintenance	12,912,808.81	12,666,806.43	-\$246,002.38	-1.91%

**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budget Comparison by Function**

Acct. No.	Account Title	As Amended 2011-2012 Budget	Proposed 2012-2013 Budget	Increase/ (Decrease)	Percent of Change
3500	Transportation	0.00	122,000.00	\$122,000.00	100.00%
3510	Student - To/From School	5,807,880.13	5,989,921.94	\$182,041.81	3.13%
3520	Student - Activity	621,070.04	451,044.18	-\$170,025.86	-27.38%
3530	Supv of Transportation	451,987.36	468,177.98	\$16,190.62	3.58%
3540	Monitoring Services	414,189.16	419,926.84	\$5,737.68	1.39%
3550	Vehicle Servicing	2,064,786.01	1,682,239.91	-\$382,546.10	-18.53%
3560	Other Student Transportation	206,788.73	193,196.93	-\$13,591.80	-6.57%
3590	All Other Transportation	425,656.83	422,831.09	-\$2,825.74	-0.66%
	Total Transportation	9,992,358.26	9,749,338.87	-\$243,019.39	-2.43%
3800	Support Services - Central				
3810	Planning Services	121,948.57	144,450.00	\$22,501.43	18.45%
3830	Staff Services	1,178,154.54	1,117,057.66	-\$61,096.88	-5.19%
3850	Technology Coordination	167,907.39	180,334.23	\$12,426.84	7.40%
3900	Other Support Services	35,839.38	33,282.24	-\$2,557.14	-7.14%
	Total Support Services	1,503,849.88	1,475,124.13	-\$28,725.75	-1.91%
	Total General Support	35,246,089.81	34,605,962.71	-\$640,127.10	-1.82%
4000	<b>Community Services</b>	21,057.53	30,000.00	\$8,942.47	42.47%
4190	Non-Allowable Food Service	33.00	0.00	-\$33.00	-100.00%
4300	Community Services	208,725.12	163,468.96	-\$45,256.16	-21.68%
	Total Community Services	229,815.65	193,468.96	-\$36,346.69	-15.82%
5000	<b>Capital Outlay</b>	5,228.85	10,000.00	\$4,771.15	91.25%
5100	Site Acquisition	8,987.20	0.00	-\$8,987.20	-100.00%
5200	Site Improvement	58.50	0.00	-\$58.50	-100.00%
5500	Building Acquisition/Construction	382,699.04	418,111.76	\$35,412.72	9.25%
5600	Building Improvement	66,788.76	68,111.04	\$1,322.28	1.98%
		463,762.35	496,222.80	\$32,460.45	7.00%
6100	<b>Debt Service</b>	1,279,920.69	1,384,172.65	\$104,251.96	8.15%
6200	<b>Transfers to Other Funds</b>	1,058,000.00	849,500.00	-\$208,500.00	-19.71%
	Total Operating Budget	\$127,562,403.34	\$128,547,797.88	\$985,394.54	0.77%

# General Fund 01 Expenses by Function

## 2012-2013 Total \$128,547,798



**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budgeted Expenditure Summary**  
**2012-2013**

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
<b>1000</b>	<b>Instruction</b>	\$53,624.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680,000.00	\$733,624.21
1100	General Instruction	1,525,585.73	1,528,100.89	27,669.00	516,239.31	11,918.30	250.00	1,050,000.00	4,659,763.23
1110	Elementary Instruction	19,981,203.38	7,030,725.95	155,914.49	1,022,919.13	317,896.70	9,150.00	0.00	28,517,809.65
1120	Junior High Instruction	6,463,584.08	2,644,108.00	21,612.00	348,779.83	98,463.58	7,453.00	0.00	9,584,000.49
1130	Senior High Instruction	7,512,355.68	2,895,783.62	146,496.01	478,364.34	137,205.40	12,355.00	0.00	11,182,560.05
1131	All Secondary Instruction	94,727.57	19,051.87	15,150.00	8,228.14	1,000.00	10,200.00	0.00	148,357.58
1210	Students with Disabilities	7,978,988.77	3,339,282.50	14,375.84	73,035.81	490.20	0.00	0.00	11,406,173.12
1233	Gifted and Talented	882,391.91	298,041.27	3,580.00	10,287.42	2,430.00	450.00	0.00	1,197,180.60
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	57,188.88	11,560.46	9,158.93	13,098.00	1,857.00	300.00	0.00	93,163.27
1270	Limited English Proficient	380,602.87	164,042.76	421.46	11,877.20	0.00	0.00	0.00	556,944.29
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	668,493.95	222,373.44	19,375.00	52,779.06	0.00	3,050.00	70,000.00	1,036,071.45
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	2,901.11	12,000.00	0.00	0.00	0.00	0.00	29,621.11
1420	Student Activities - Jr. High	646,714.50	138,673.74	105,215.67	48,613.58	600.00	800.00	0.00	940,617.49
1430	Student Activities - Sr. High	1,153,320.23	286,430.91	491,572.50	157,733.40	22,500.00	16,700.00	0.00	2,128,257.04
1810	Elementary Distance Learning	143,600.00	74,044.80	354,005.00	4,051.28	0.00	0.00	0.00	575,701.08
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	47,571,101.76	18,656,192.32	3,050,116.62	2,746,006.50	594,361.18	60,708.00	1,835,000.00	74,513,486.38
<b>2000</b>	<b>Instructional Support</b>	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00
2110	Guidance Services	1,683,059.66	551,382.83	11,742.29	24,576.02	3,800.00	0.00	0.00	2,274,560.80
2111	Supervision of Guidance	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00
2115	Record Maintenance Services	373,191.03	109,067.18	16,564.00	5,049.51	0.00	0.00	0.00	503,871.72
2117	Assessment Services	0.00	0.00	6,000.00	2,000.00	0.00	0.00	0.00	8,000.00
2122	Attendance Services	157,435.80	40,663.48	4,485.00	10,848.26	0.00	0.00	0.00	213,432.54
2123	Social Work Services	492,436.43	173,774.55	580.00	1,994.00	0.00	0.00	0.00	668,784.98
2124	Student Accounting Services	42,848.00	31,366.07	0.00	0.00	0.00	0.00	0.00	74,214.07
2131	Supervision of Health Services	67,963.76	33,934.49	0.00	0.00	0.00	0.00	0.00	101,898.25
2132	Health Services	972,463.31	372,929.54	95,092.00	61,415.28	23,004.00	0.00	0.00	1,524,904.13
2140	Psychological Programs	593,443.86	212,504.42	30,280.13	4,670.00	0.00	0.00	0.00	840,898.41
2152	Speech Services	927,974.50	364,303.21	2,087.00	7,446.81	0.00	0.00	0.00	1,301,811.52
2153	Hearing Impaired Services	335,734.58	108,318.20	34,334.00	2,262.82	0.00	0.00	0.00	480,649.60
2171	Occupational Therapy	506,011.80	174,482.24	6,430.00	2,621.81	0.00	0.00	0.00	689,545.85
2172	Physical Therapy	170,424.00	67,092.60	2,030.00	585.81	0.00	0.00	0.00	240,132.41
2211	Supv of Improve/Instr Services	229,985.89	62,573.45	125,550.00	10,972.75	6,450.00	500.00	0.00	436,032.09
2212	Instr/Curriculum Development	223,101.11	57,605.55	15,780.00	15,175.00	3,000.00	1,580.00	0.00	316,241.66
2213	Staff Training (Certified)	313,806.26	117,194.99	237,550.79	35,116.41	13,000.00	8,048.00	0.00	724,716.45
2219	Other Improve/Instr Services	178,730.66	45,189.71	750.00	3,442.50	0.00	0.00	0.00	228,112.87
2221	Supv of Media Services	5,845.95	1,188.98	17,581.00	1,637.27	0.00	0.00	0.00	26,253.20
2222	School Library Services	1,452,260.41	464,962.97	8,397.59	160,121.73	3,934.04	456.99	58,250.00	2,148,383.73
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	238,989.56	79,152.64	3,500.00	5,700.00	806.80	300.00	0.00	328,449.00
2240	Technology Integration	1,783,627.65	718,353.50	26,834.65	108,484.78	331,187.29	700.00	0.00	2,969,187.87
2290	Other Support Services	63,052.36	28,802.44	9,800.00	39,936.84	1,100.00	250.00	0.00	142,941.64
	Total Instructional Support	10,812,386.58	3,814,843.04	660,368.45	510,519.19	386,782.13	11,834.99	308,250.00	16,504,984.38

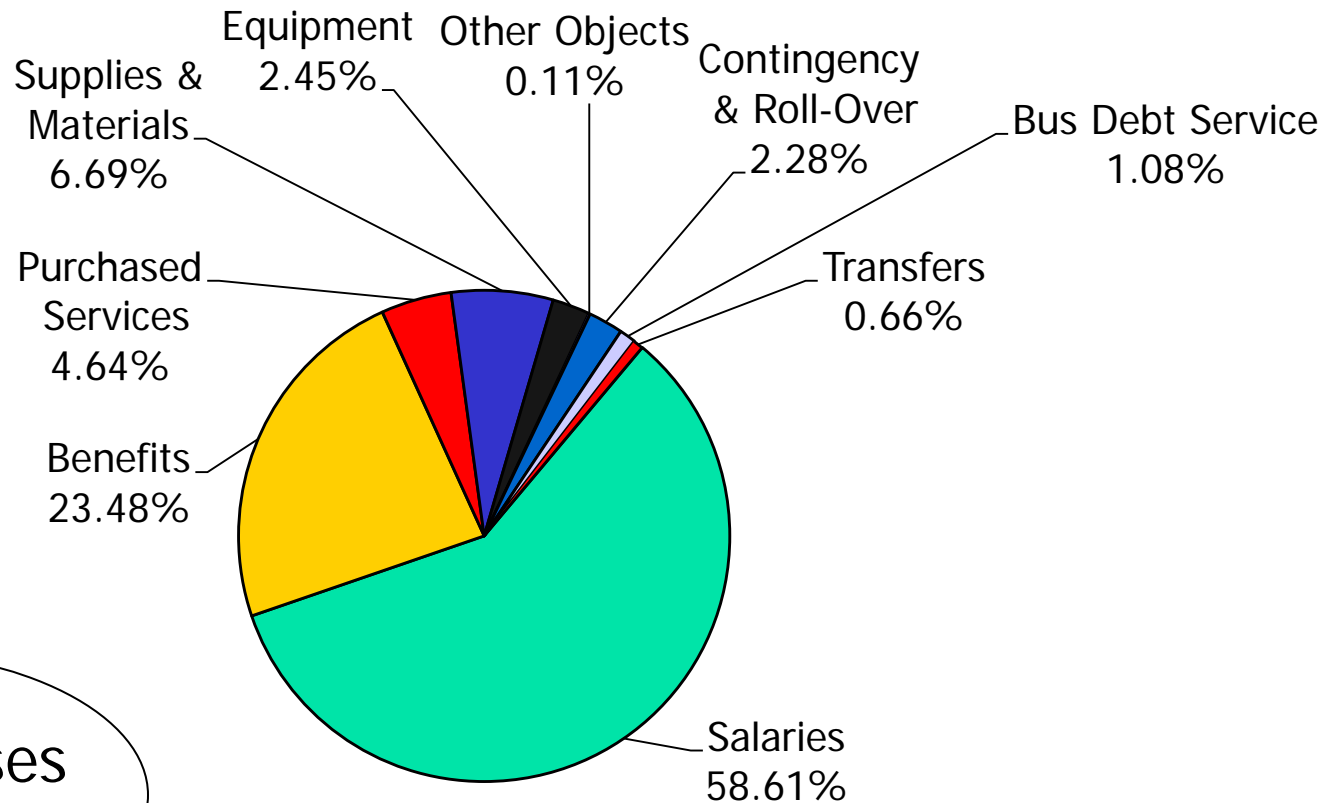
**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budgeted Expenditure Summary**  
**2012-2013**

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
<b>3000</b>	<b>General Support</b>	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	300,000.00
3311	Superintendent Services	488,724.86	250,688.93	55,916.00	30,884.99	5,000.00	12,500.00	0.00	843,714.78
3321	Principal Services	4,529,406.59	1,666,714.42	78,421.76	108,306.70	10,850.00	10,867.00	0.00	6,404,566.47
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	304,159.95	158,360.99	28,893.00	13,127.52	0.00	2,657.00	0.00	507,198.46
3331	Fiscal Services	438,897.03	147,228.69	29,050.00	18,596.89	8,080.00	1,000.00	0.00	642,852.61
3332	Purchasing Services	124,618.67	46,409.41	1,875.00	3,134.76	6,795.00	0.00	0.00	182,832.84
3333	Warehouse/Distributing Services	148,097.60	82,093.52	26,775.34	15,900.00	4,296.98	0.00	0.00	277,163.44
3334	Printing Services	226,225.66	111,548.80	103,200.00	37,826.30	7,000.00	250.00	0.00	486,050.76
3335	Data Processing Services	271,507.68	63,219.40	137,400.00	14,994.17	4,500.00	500.00	0.00	492,121.25
3339	Other Business Support Services	74,436.00	32,709.72	36,320.00	4,430.00	500.00	50.00	0.00	148,445.72
3350	Board of Education Services	0.00	100.00	339,900.00	50,896.95	1,000.00	21,000.00	0.00	412,896.95
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	283,151.57	82,796.08	4,897.00	4,426.01	1,125.00	100.00	0.00	376,495.66
3420	Operating Building Services	4,172,737.94	2,066,625.25	642,937.83	3,587,126.47	31,668.00	6,720.00	0.00	10,507,815.49
3430	Care/Upkeep of Grounds	183,302.20	53,022.41	52,200.00	32,144.36	0.00	0.00	0.00	320,668.97
3440	Care/Upkeep of Equipment	392,754.49	185,638.55	2,685.00	46,326.05	6,814.95	1,149.00	0.00	635,368.04
3450	Vehicle Maintenance	45,206.20	19,465.09	5,500.00	69,898.86	0.00	0.00	0.00	140,070.15
3460	Security Services	99,444.35	31,469.09	6,300.00	36,417.12	100,000.00	0.00	0.00	273,630.56
3490	Operation/Maint of Plant	56,916.60	30,840.96	0.00	0.00	0.00	0.00	0.00	87,757.56
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	122,000.00	122,000.00
3510	Student - To/From School	2,863,925.75	1,617,391.69	167,495.00	66,530.00	1,272,932.00	1,647.50	0.00	5,989,921.94
3520	Student - Activity	215,806.55	87,128.13	47,430.00	100,679.50	0.00	0.00	0.00	451,044.18
3530	Supv of Transportation	311,701.00	109,853.23	24,348.75	15,375.00	5,500.00	1,400.00	0.00	468,177.98
3540	Monitoring Services	278,273.31	141,653.53	0.00	0.00	0.00	0.00	0.00	419,926.84
3550	Vehicle Servicing	463,699.20	247,416.14	64,208.75	892,205.82	10,800.00	3,910.00	0.00	1,682,239.91
3560	Other Student Transportation	131,318.82	61,878.11	0.00	0.00	0.00	0.00	0.00	193,196.93
3590	All Other Transportation	0.00	0.00	46,778.70	40,733.50	335,268.89	50.00	0.00	422,831.09
3810	Planning Services	0.00	0.00	144,450.00	0.00	0.00	0.00	0.00	144,450.00
3830	Staff Services	524,578.60	288,640.22	169,426.57	124,849.25	5,789.02	3,774.00	0.00	1,117,057.66
3850	Technology Coordination	122,999.00	41,835.23	15,500.00	0.00	0.00	0.00	0.00	180,334.23
3900	Other Support Services	27,602.20	5,680.04	0.00	0.00	0.00	0.00	0.00	33,282.24
	Total General Support	16,779,491.82	7,630,407.63	2,231,908.70	5,331,660.22	1,817,919.84	67,574.50	747,000.00	34,605,962.71
<b>4000</b>	<b>Community Services</b>	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
4300	Community Services	86,022.38	37,038.79	30,502.79	6,920.00	985.00	2,000.00	0.00	163,468.96
	Total Community Services	86,022.38	37,038.79	30,502.79	6,920.00	985.00	2,000.00	30,000.00	193,468.96
<b>5000</b>	<b>Capital Outlay</b>	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00
5500	Building Acquisition & Construction	47,776.56	20,335.20	0.00	0.00	350,000.00	0.00	0.00	418,111.76
5600	Building Improvement Services	47,776.44	20,334.60	0.00	0.00	0.00	0.00	0.00	68,111.04
	Total Capital Outlay	95,553.00	40,669.80	0.00	0.00	350,000.00	0.00	10,000.00	496,222.80
<b>6100</b>	<b>Debt Service-Bus Lease/Pur</b>	0.00	0.00	0.00	0.00	0.00	103,613.68	1,280,558.97	1,384,172.65
<b>6200</b>	<b>Transfers to Other Funds</b>	0.00	0.00	0.00	0.00	0.00	0.00	849,500.00	849,500.00
	Total Operating Budget	\$75,344,555.54	\$30,179,151.58	\$5,972,896.56	\$8,595,105.91	\$3,150,048.15	\$245,731.17	\$5,060,308.97	<u>128,547,797.88</u>

## FY2013 GENERAL FUND 01 OBJECT COMPARISON

Object	Description	As Amended 2011-2012 Budget	Proposed 2012-2013 Budget	Increase/ (Decrease)	% Inc/(Dec)
01000	Salaries	\$73,588,388.13	\$75,344,555.54	\$1,756,167.41	2.39%
02000	Benefits	\$31,699,156.43	\$30,179,151.58	(\$1,520,004.85)	-4.80%
03000	Purchased Services	\$6,794,720.98	\$5,972,896.56	(\$821,824.42)	-12.10%
04000	Supplies & Materials	\$9,063,187.67	\$8,595,105.91	(\$468,081.76)	-5.16%
05000	Capital Outlay	\$2,955,348.67	\$3,150,048.15	\$194,699.48	6.59%
06000	Other Objects	\$139,217.26	\$142,117.49	\$2,900.23	2.08%
	Operating Budget w/o Transfers	\$124,240,019.14	\$123,383,875.23	(\$856,143.91)	-0.69%
07000	Contingency/Add'l Students	\$54,521.27	\$2,930,250.00	\$2,875,728.73	5274.51%
07000	Roll-Over	\$929,942.24	TBD	N/A	N/A
	Contingency & Roll Over Total	\$984,463.51	\$2,930,250.00	\$1,945,786.49	197.65%
06300/ 07300	Bus Lease Principal/Interest	\$1,279,920.69	\$1,384,172.65	\$104,251.96	8.15%
07200	Transfers to Other Funds	\$1,058,000.00	\$849,500.00	(\$208,500.00)	-19.71%
	Total	\$127,562,403.34	\$128,547,797.88	\$985,394.54	0.77%
Operating Budget and Transfers		\$125,298,019.14	\$124,233,375.23	(\$1,064,643.91)	-0.85%
Operating Budget w/Transfers and Bus Debt Services		\$126,577,939.83	\$125,617,547.88	(\$960,391.95)	-0.76%

# Campbell County School District FY2013 Expenditures by Object General Fund 01

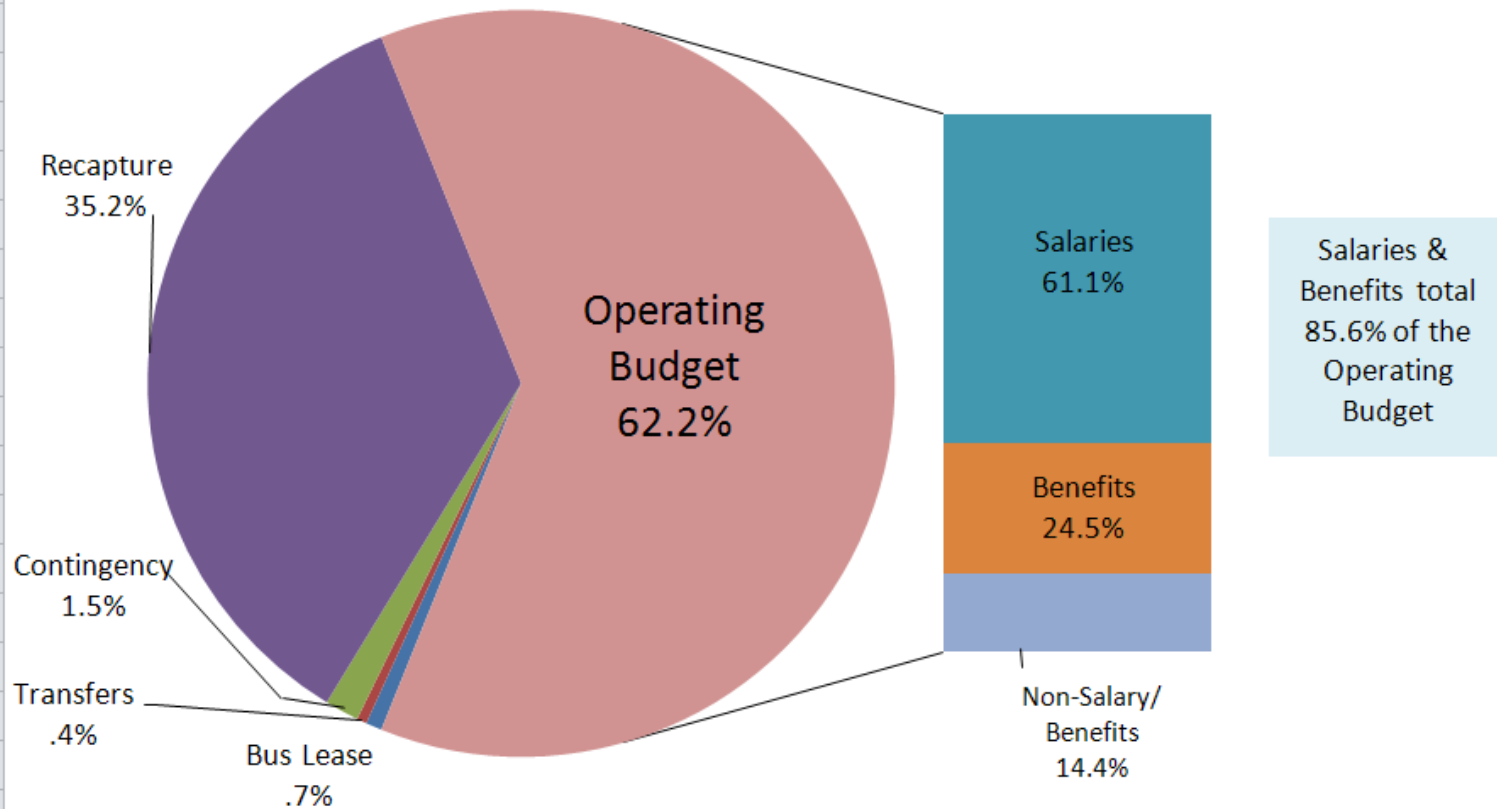


Total Expenses  
\$128,547,798

# Campbell County School District General Fund 01 Budget Summary 2012-2013

Operating	\$123,383,875
Contingency	2,930,250
Bus Lease	1,384,173
Transfers	<u>849,500</u>
Budget Total	\$128,547,798
Recapture	<u>69,718,007</u>
All Revenue	\$198,265,805

Operating Budget	
Salaries	\$75,344,555
Benefits	30,179,152
Non-S&B	<u>17,860,168</u>
Total	\$123,383,875





# General Fund 01 Increase

---

■ 2012-2013 Budget	\$128,547,798
■ 2011-2012 Budget	<u>127,562,403</u>
■ Increase in Fund 01 (G)	\$ 985,395 or 0.77%



# General Funds Summary

---

■ Operating General Fund 01	\$128,547,798
■ Building General Fund 02	1,001,000
■ Healthy Communities 03	578,769
■ Sick Leave 04	<u>50,700</u>
■ All FY13 General Funds	\$130,178,267
■ Previous Year Total	<u>129,303,406</u>
Increase	\$ 874,861 or 0.68%



# Budget Summary for Approval

---

■ General Funds (0x)	\$130,178,267
■ Special Revenues (2x)	24,101,507
■ Capital Projects (3x)	46,107,218
■ South Campus Debt (40)	1,014,242
■ Nutrition Services, CAT/Preschool (5x)	5,215,711
■ Insurance (60)	19,242,838
■ Early Release (85)	<u>450,017</u>
■ GRAND TOTAL – All Funds	\$226,309,800

# Campbell County School District Student Enrollment – Seven Years

