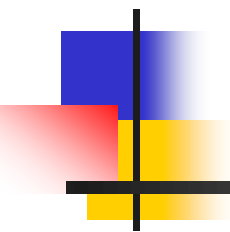


Campbell County School District

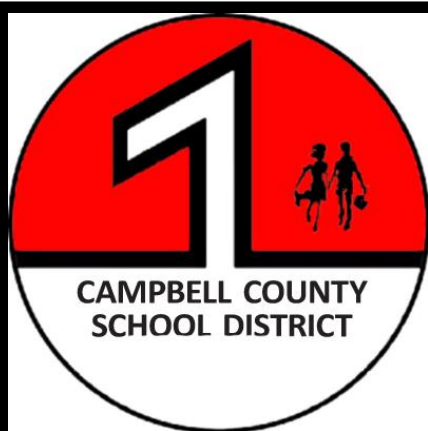


Annual Budget

2013-2014

July 17, 2013

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



We Value. . .

Accountability: Taking responsibility for our actions and outcomes, both individually and collectively.

Communication: Utilizing effective interactions that include genuine sharing of information.

Compassion: Showing empathy and kindness as a foundation for greater interpersonal connection.

Effectiveness: Taking purposeful actions that result in success.

Honesty: Being truthful in words and actions.

Innovation: Fostering creativity by incorporating original ideas and progressive thinking.

Respect: Honoring opinions and diversity while treating each other with dignity.

Trust: Relying upon and having confidence in our relationships and operations.

Teaching Effectively. . .

Learning Successfully

Our Mission: To prepare our students for tomorrow's opportunities.

Our Vision: United in the pursuit of educational excellence and wellness.

Goal 1: Improve Student Achievement

State Assessment

- ❖ Eighty percent of our students will score at proficient or above on the statewide assessment in the following areas:
 - Reading by 2015
 - Writing by 2015
 - Math by 2015
 - Science by 2017

Growth/Benchmark

- ❖ Annually, 80% of all students in Grades K-10 will meet their growth target or achieve end-of-the-year grade level benchmarks as measured by the Dynamic Indicators of Basic Early Literacy Skills (DIBELS) or Measures of Academic Progress (MAP) in the following areas:
 - Reading
 - Math

Goal 2: Improve Wellness of Students and Staff

- ❖ Students in Grades 7-12 will reduce risk factors by 10% and increase protective factors by 10% as measured by the Wyoming Youth Risk Behavior Survey and the Prevention Needs Assessment by 2015.
- ❖ Annually, students in Grades 3-6 will score at or above the 50th percentile as measured by FitStats.
- ❖ Student bullying will decrease by 20% as measured by the Olweus Bullying Prevention Survey by 2015.
- ❖ The overall average wellness score for the District will increase by 10% for participating staff as measured by district provided biometric testing or TriFIT scores by 2015.
- ❖ Participation in the district provided health risk appraisal and blood draw will increase to 85% of insured employees and spouses by 2015.

Goal 3: Ensure Efficient and Effective Operations

- ❖ A district-wide recognition program for staff will be developed and implemented by 2013.
- ❖ A district-wide communication plan will be identified, prioritized, and improved by 2013.
- ❖ Two district-level operational processes will be identified, prioritized, and improved by 2014.
- ❖ Employee evaluation systems will continue to be revised and updated by 2014.

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2013-2014 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 \$7,492,147 (5.82%) of budgeted expenditures from the 2012-2013 budget into the 2013-2014 budget. Included in that amount was \$615,943 of the \$1,752,211 budgeted Board contingency. In the 2013-2014 budget, the individual buildings will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2012-2013 will be allowed to be budgeted as "roll-over" or contingency in the 2013-2014 budget. The total of this "roll-over" contingency equaled \$1,108,039 in 2012-2013, up from a total of \$929,942 in the previous year. The total amount allowed to roll from 2012-2013 to 2013-2014 had not been calculated as of this publication.

Data used to prepare the 2013-2014 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

Enrollment in Campbell County School District grew to record numbers during 2012-13. The average daily membership of 8,530 students in this year is the largest in the history of this school district. A year ago, there were 8,368 students in average daily membership. The increase of 162 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 2012-13 was the largest class in the District. The birth rate of county residents as well as kindergarten enrollments in recent years indicates the trend of increasing enrollment will continue. In this past school year there were 4,959 elementary students in kindergarten through 6th grade. The average class size K-12 was 656 students.

The smallest classes in the District in 2012-13 are the 10th, 11th, and 12th grades. The junior

high grade levels are seeing the impact of growth now with large classes moving into those grade levels. High school enrollments will be impacted soon.

Construction of replacement and new schools has been happening at a brisk pace. The new Recluse School opened in the fall of 2007, Hillcrest Elementary opened in the fall of 2009, followed by Prairie Wind Elementary which opened in the fall of 2010. Buffalo Ridge Elementary, which opened in the fall of 2012, is the first non-replacement elementary this district has built since 1993. The groundbreaking ceremony for the replacement Lakeview Elementary took place in May, 2013 with a planned opening for the fall of 2014. Westwood High School is being replaced on a new site, and it is also scheduled to open in the fall of 2014.

Enrollment projections indicate a growth rate of approximately 370 students per year over the next five years. It is anticipated that 9,000 students will enter District schools in the fall of 2013.

REVENUE REVIEW

Assessed Valuation

The County's 2013 assessed valuation was released by the County Assessor on June 21, 2013 as being \$5,559,437,548. This represents a decrease of \$279,627,943 or 4.79% from the 2012 assessed valuation of \$5,839,065,491.

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, 2013, a total of \$1,016,894 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 23, 2013, 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 \$2,780,000 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 23, 2013 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$5,559,000. In 2013-2014 the Recreation District will allocate \$2,000,000 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. These funds are placed in a separate special revenue fund. Due to the re-instated statewide funding for repairs and maintenance, revenue collected for major maintenance during 2012-2013 totaled \$4,293,208, up from the \$2,969,968 received in 2011-2012. However, revenue for the 2013-2014 fiscal year is projected to decrease by \$227,315 or 5.29% to \$4,065,893, due to a budget shortfall at the School Facilities Department.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2013-2014 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2010-2011, 2011-2012, and 2012-2013 respectively. Column 7 reports the 2013-2014 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 2013-2014 is expected to increase from the 2012-2013 budget of \$120,726,159 to \$125,328,929 or 3.82%. This is an increase in revenue of \$4,615,886. Although the assessed valuation decreased for this year, the 2012-13 budget was prepared with an estimated assessed valuation which was lower than the actual 2012 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 2013-2014 recapture is estimated to be \$57,500,000. This represents a decrease of \$12,218,007 or 17.52% from the 2012-2013 budgeted figure of \$69,718,007. The decrease is primarily due to the decreased assessed valuation. 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.

Legislation in 2011 resulted in a change to Wyoming Statute 21-13-313 which now requires the School Foundation Program to loan recapture District's up to 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 annually. The loan provision is meant to eliminate the need for recapture districts to borrow money to meet cash flow requirements. 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) 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, 2013, 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 decrease from \$151,050,000 to \$144,666,000, which is a

decrease of \$6,384,000 or 4.23%, and is primarily a result of the decrease in assessed valuation. Motor vehicle and delinquent taxes are projected to increase from \$4,960,000 to \$5,000,000 and \$510,000 to \$600,000 respectively.

In 2012-2013 the District received \$370,873 in refund from prior year's expenses due to a hail damage claim from the 2011-2012 fiscal year. Other local revenues will decrease in 2013-2014 since the district doesn't anticipate any further hail damage reimbursement.

County Revenues

County revenues are projected to decrease from \$37,395,000 to \$35,957,000, which is a decrease of \$1,438,000 or 3.85%, and is a result of the decrease in assessed valuation.

The district anticipates a collective increase of \$125,000 in county motor vehicle taxes, penalties and interest on delinquent taxes, and fines and forfeitures during the 2013-2014 fiscal year.

State Revenues

State revenues for Taylor Grazing fees totaled \$60,821 for 2012-2013 and are projected at approximately \$50,000 for 2013-2014. The district had an audit adjustment in 2012-2013 in the amount of \$19,657 due to the funding differences for staff in the 2009-2010 school year. The district will receive \$161,570 in tax shortfall funds from fiscal year 2012-2013.

Federal Revenues

Campbell County School District received \$106,461 in Impact Aid funds in 2012-2013. It is anticipated that the district will continue to qualify for approximately \$65,000 in 2013-2014.

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 2013-2014 Campbell County School District revenue budget includes \$3,000 for sale of fixed assets and \$100,000 for compensation for potential losses for damages to district assets.

Annually, the district enters into lease/purchase agreement for school buses, which is repaid over a five year period. The District will receive \$1,083,359 in lease proceeds for fiscal year 2013-2014, down from \$1,272,932 received in 2012-2013.

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 2013-2014 budget. It is anticipated that \$1,500,000 of designated

contingencies, along with approximately 4.5% of the 2013-2014 operation budget, will be carried forward to the 2014-2015 budget.

EXPENDITURE REVIEW

The increase in student enrollment during the 2012-2013 school year; the increase in maintenance and operating funds for Buffalo Ridge, which opened during the 2012-2013 fiscal year; an increase in at-risk foundation funding; and increases in special education and transportation expense reimbursement, coupled with decreases in foundation regional cost adjustment, health insurance and staff experience will net the district approximately \$1,400,000 in new funding for the 2013-2014 fiscal year.

The largest new expenditures from the general fund for 2013-2014 are related to Board of Trustees approval of a step increase for employees not 'topped out' on their salary schedule; the addition of ten certified staff members to meet the needs of the growing student population; and moving the director of student support services and student assistant coordinators from grant fund positions to the general fund. The Board also approved the continuation of the 1.5% stipend based on current pay for employees on certified salary schedules BA+45, MA+45, and doctorate, as well as all educational support personnel 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 an additional 0.25% of wages into the Wyoming Retirement System.

Increases in the General Fund 01 non-salary and benefit items include funds for pulmonary function testing of employees in certain positions, post offer physicals for certain positions, employee recognition, ESP evaluation software and programming, Chinese curriculum materials, substance abuse and mental health treatment, Olweus Bullying Prevention and social norms program materials, suicide prevention and yearly supplemental student surveys.

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 \$18.3 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 \$6,722,275 of cash reserves to support designated board contingency and fund the 2013-2014 budget. It is anticipated that approximately \$1,500,000 in designated contingency and 4.5% of budgeted expenditures will be carried forward to the following fiscal year.

Transfers

The 2013-2014 transfers totaling \$661,500, down from \$892,247 in 2012-13, from the General Fund 01 to other funds within the District are anticipated. A total of \$635,000 will transfer to the Nutrition Services Fund and approximately \$26,500 will be transferred to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries.

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 st Century CLC 5 th Cohort	Summer School
21 st Century CLC 6 th Cohort	Title I-A
Carl Perkins	Title I-D Neglected and Delinquent
Instructional Facilitators	Title II-A Teacher Quality
McKinney Homeless	Title III - ESL
Part B Flow Through 611 & 619 (VI-B)	United Way/Even Start
Safe Schools Healthy Students	Other State/Local Grants

Other Funds

02 Building General	32 Minor Capital
03 Healthy Communities	33 Major Capital
04 Sick Leave	34 Capital Recreation Projects
22 Capital Maintenance	40 South Campus Debt Service
25 Recreation Funds	50 Nutrition Services
31 Depreciation	51 CAT/Preschool Enterprise

60 Medical/Dental Insurance

80 Student Activities

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 17, 2013.

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. 1**

The Campbell County School District No. 1 Board of Trustees is currently considering the budget for the fiscal year ending June 30, 2014. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the 17th day of July, 2013, at eight p.m. All persons interested may appear at this time and be heard regarding such budget.

Campbell County School District No. 1
Board of Trustees
Campbell County, Wyoming

Submitted by:
Alex Ayers, Ed.D.
Assoc. Supt. for Instructional Support

Published: July 10, 2013

**CAMPBELL COUNTY SCHOOL DISTRICT NO. 1
SUMMARY OF PROPOSED BUDGET**

Funds		2011-2012 Actual Transactions		2012-2013 Amended Budget	2013-2014 PROPOSED Budget
		Revenue	Expenditures		
01	General	114,650,083	118,002,693	128,720,914	132,051,204
02	Building General Fund	514,062	481,656	1,001,000	1,200,000
03	General-Healthy Communities	1,547	457,475	578,769	523,836
04	Sick Leave General Fund	220	44,002	50,700	50,700
20	Grants	11,589,975	12,035,339	14,645,000	12,525,000
22	Major Maintenance	2,974,482	5,624,724	7,650,576	7,596,432
25	CCSD Rec Grants Spec. Rev.	723,945	655,730	1,805,931	2,090,320
30	Capital Projects	319	822,589	-	-
31	Depreciation	77,611	4,872,340	9,604,000	4,549,269
32	Minor Capital	3,075,499	2,832,781	2,183,341	7,423,825
33	Major Capital	12,072,837	12,058,894	32,471,390	33,187,413
34	Capital Recreation Projects	941,975	623,934	2,473,487	1,582,885
40	Debt Service	4,611	-	1,014,242	1,017,049
50	Nutrition Service	4,902,253	5,011,814	5,184,388	4,865,639
51	CAT/Preschool Enterprise	182,366	185,250	249,070	192,170
60	Insurance	18,039,371	18,223,580	19,242,838	19,570,747
85	Retirement Trust	289	625,111	450,017	-

**NOTICE OF
MEETING DATES AND
MINUTE AVAILABILITY**

**CAMPBELL COUNTY SCHOOL
DISTRICT NO. 1**

Notice is hereby given that regular meetings of the Board of Trustees of Campbell County School District No. 1, 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.

Linda Jennings, Chairman
Campbell County School District #1
Board of Trustees

Campbell County School District
PROPOSED BUDGET SUMMARY
FY2014 ALL FUNDS

Fund Type / Description		2011-2012 as Amended	2012-2013 as Amended	2013-2014 Proposed	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds						
General Fund	01	\$127,562,403.34	\$128,720,913.72	\$132,051,203.99	\$3,330,290.27	2.59%
Building General Fund	02	950,000.00	1,001,000.00	1,200,000.00	199,000.00	19.88%
Healthy Communities	03	740,303.10	578,769.32	523,835.55	(54,933.77)	-9.49%
Sick Leave	04	50,700.00	50,700.00	50,700.00	-	0.00%
Total General Funds		129,303,406.44	130,351,383.04	133,825,739.54	\$3,474,356.50	2.67%
Special Revenue Funds						
Grants	20	16,685,000.00	14,645,000.00	12,525,000.00	(2,120,000.00)	-14.48%
Capital Maintenance	22	8,970,592.68	7,650,575.87	7,596,432.26	(54,143.61)	-0.71%
Rec Grants	25	2,084,179.03	1,805,931.10	2,090,319.52	284,388.42	15.75%
Total Special Revenues		27,739,771.71	24,101,506.97	22,211,751.78	(1,889,755.19)	-7.84%
Capital Project Funds						
Capital Improvements	30	823,486.54	0.00	0.00	-	0.00%
Depreciation	31	14,545,324.20	9,604,000.00	4,549,268.55	(5,054,731.45)	-52.63%
Minor Capital	32	4,312,685.66	2,183,341.23	7,423,825.34	5,240,484.11	240.02%
Major Capital	33	14,074,114.16	32,471,389.66	33,187,412.81	716,023.15	2.21%
Capital Recreation Projects	34	1,368,838.87	2,473,487.09	1,582,885.41	(890,601.68)	-36.01%
Total Capital Projects		35,124,449.43	46,732,217.98	46,743,392.11	11,174.13	0.02%
Debt Service Funds						
South Campus Debt	40	1,010,523.58	1,014,241.69	1,017,049.49	2,807.80	0.28%
Enterprise Funds						
Nutrition Services	50	5,028,551.42	5,184,388.42	4,865,638.58	(318,749.84)	-6.15%
K' Enterprise Fund	51	285,259.05	249,069.57	192,169.97	(56,899.60)	-22.84%
Total Enterprise		5,313,810.47	5,433,457.99	5,057,808.55	(375,649.44)	-6.91%
Internal Service Funds						
Insurance	60	21,576,385.48	19,242,838.07	19,570,746.56	327,908.49	1.70%
Fiduciary Trust Funds						
Early Release	85	625,230.00	450,017.35	0.00	(450,017.35)	-100.00%
ALL FUNDS TOTAL		\$220,693,577.11	\$227,325,663.09	\$228,426,488.03	\$1,100,824.94	0.48%

2013- 2014 Summary of All Budgets

	General Funds	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Fund	Total
Revenues							
Cash Carry Over	\$7,756,544.10	\$4,791,507.30	\$4,223,554.01	\$1,017,049.49	\$133,954.55	\$1,987,847.64	\$19,910,457.09
Local Sources	\$124,244,266.21	\$1,832,599.74	\$1,495,038.95	\$0.00	\$2,475,830.19	\$1,000.00	\$130,048,735.09
State Sources	\$573,570.23	\$7,590,879.74	\$41,024,799.15	\$0.00	\$0.00	\$0.00	\$49,189,249.12
Federal Sources	\$65,000.00	\$7,996,765.00	\$0.00	\$0.00	\$1,792,023.81	\$0.00	\$9,853,788.81
Total Revenues	\$132,639,380.54	\$22,211,751.78	\$46,743,392.11	\$1,017,049.49	\$4,401,808.55	\$1,988,847.64	\$209,002,230.11
Other Financing Sources							
Other Sources	\$1,186,359.00	\$0.00	\$0.00	\$0.00	\$656,000.00	\$17,581,898.92	\$19,424,257.92

Total Revenues & Other Financing Sources	\$133,825,739.54	\$22,211,751.78	\$46,743,392.11	\$1,017,049.49	\$5,057,808.55	\$19,570,746.56	\$228,426,488.03
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Expenditures

Current Expenditures

Instruction	\$78,679,843.63	\$5,404,509.80	\$246,303.83	\$0.00	\$25,000.00	\$0.00	\$84,355,657.26
Instructional Support	\$16,855,743.31	\$3,800,000.00	\$476,880.72	\$0.00	\$0.00	\$0.00	\$21,132,624.03
General Support	\$10,948,852.91	\$867,464.52	\$0.00	\$0.00	\$0.00	\$0.00	\$11,816,317.43
Maintenance	\$12,828,207.15	\$1,003,137.86	\$234,944.71	\$0.00	\$0.00	\$0.00	\$14,066,289.72
Transportation	\$9,687,586.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,687,586.59
Support Services	\$1,745,251.44	\$262,584.22	\$0.00	\$0.00	\$6,533.23	\$19,570,746.56	\$21,585,115.45
Community Services	\$242,197.10	\$4,180,319.52	\$0.00	\$0.00	\$5,026,275.32	\$0.00	\$9,448,791.94
Capital Outlay	\$767,152.83	\$6,693,735.86	\$45,785,262.85	\$1,017,049.49	\$0.00	\$0.00	\$54,263,201.03
Debt Service	\$1,409,404.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,409,404.58
Fund Transfers Out	\$661,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$661,500.00

Total Expenditures	\$133,825,739.54	\$22,211,751.78	\$46,743,392.11	\$1,017,049.49	\$5,057,808.55	\$19,570,746.56	\$228,426,488.03
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Campbell County School District
FY2014 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	\$7,653,154.73	\$4,791,507.30	\$4,223,554.01	\$3,113,851.68	\$19,782,067.72
REVENUE - LOCAL SOURCES	81000	0.00	0.00	0.00	25,000.00	\$25,000.00
Special District Taxes (25 Mill)	81111	139,089,389.37	0.00	0.00	0.00	\$139,089,389.37
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,000,000.00	0.00	0.00	0.00	\$5,000,000.00
Car Company Taxes	81130	80,000.00	0.00	0.00	0.00	\$80,000.00
Penalties & Interest on Del Taxes	81140	600,000.00	0.00	0.00	0.00	\$600,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		144,769,389.37	0.00	0.00	25,000.00	\$144,794,389.37
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	600.00	1,250.00	\$27,550.00
Interest on Major Maintenance	81520	0.00	2,500.00	0.00	0.00	\$2,500.00
Other Interest Earned	81590	40,000.00	0.00	0.00	0.00	\$40,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,350,000.00	\$1,350,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	130,000.00	\$130,000.00
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	90,000.00	\$90,000.00
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	180,000.00	\$180,000.00
Other Food Service Income	81690	0.00	0.00	0.00	35,000.00	\$35,000.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	54,400.00	0.00	0.00	0.00	\$54,400.00
Bookstore Sales	81720	26,600.00	0.00	0.00	0.00	\$26,600.00
Stu. Organizations Dues & Fees	81730	1,000.00	0.00	0.00	0.00	\$1,000.00
Fees	81740	261,981.94	98,380.00	0.00	82,654.00	\$443,015.94
Other Pupil Activity Income	81790	369,559.27	0.00	0.00	0.00	\$369,559.27
Pmts to State Foundation Prgm	81800	(57,500,000.00)	0.00	0.00	0.00	-\$57,500,000.00
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	48,000.00	0.00	0.00	0.00	\$48,000.00
Contributions & Donations	81920	59,525.00	1,731,219.74	1,494,438.95	1,000.00	\$3,286,183.69
Refund of Prior Years Expend.	81950	30,000.00	0.00	0.00	1,000.00	\$31,000.00
Transportation	81981	5,000.00	0.00	0.00	0.00	\$5,000.00
Miscellaneous	81990	60,000.00	0.00	0.00	1,926.19	\$61,926.19
Total Local Revenue		88,390,655.58	1,832,599.74	1,495,038.95	2,501,830.19	\$94,220,124.46

Campbell County School District
FY2014 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
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	33,357,000.00	0.00	0.00	0.00	\$33,357,000.00
Motor Vehicle Tax	82120	1,225,000.00	0.00	0.00	0.00	\$1,225,000.00
Car Company Tax	82130	25,000.00	0.00	0.00	0.00	\$25,000.00
Penalties & Interest on Del Taxes	82140	150,000.00	0.00	0.00	0.00	\$150,000.00
Fines & Forfeitures	82150	1,200,000.00	0.00	0.00	0.00	\$1,200,000.00
Other	82190	0.00	0.00	0.00	0.00	\$0.00
Total County Revenue		35,957,000.00	0.00	0.00	0.00	\$35,957,000.00
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	50,000.00	0.00	0.00	0.00	\$50,000.00
Tax Shortfall	83160	161,570.23	0.00	0.00	0.00	\$161,570.23
Major Bldg Facility Repr/Maint	83170	0.00	4,065,892.74	0.00	0.00	\$4,065,892.74
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Restricted State Grants in Aid	83200	0.00	3,524,987.00	0.00	0.00	\$3,524,987.00
Capital Construction Grant	83250	0.00	0.00	41,024,799.15	0.00	\$41,024,799.15
Other State Restricted	83290	612,000.00	0.00	0.00	0.00	\$612,000.00
Total State Revenue		573,570.23	7,590,879.74	41,024,799.15	0.00	\$49,189,249.12
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	65,000.00	0.00	0.00	0.00	\$65,000.00
Federal Restricted Grants-In-Aid	84200	0.00	7,996,765.00	0.00	257,023.81	\$8,253,788.81
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	285,000.00	\$285,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		65,000.00	7,996,765.00	0.00	1,792,023.81	\$9,853,788.81
OTHER REVENUE	85000	0.00	0.00	0.00	0.00	\$0.00
General Fund Insurance Contrib.	85001	0.00	0.00	0.00	12,955,000.00	\$12,955,000.00
Grant Insurance Contrib.	85002	0.00	0.00	0.00	815,000.00	\$815,000.00
Lunch Fund Insurance Contrib.	85005	0.00	0.00	0.00	485,000.00	\$485,000.00
Insurance Fund Contrib.	85006	0.00	0.00	0.00	21,898.92	\$21,898.92
Self-Pay Insurance Contrib.	85008	0.00	0.00	0.00	405,000.00	\$405,000.00
Employee Insurance Contrib.	85009	0.00	0.00	0.00	2,900,000.00	\$2,900,000.00
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	0.00	0.00	0.00	656,000.00	\$656,000.00

**Campbell County School District
FY2014 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
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	0.00	0.00	0.00	0.00	\$0.00
Sale of Fixed Assets-Post '97	85312	3,000.00	0.00	0.00	0.00	\$3,000.00
Compensation for Losses	85320	100,000.00	0.00	0.00	0.00	\$100,000.00
Capital Leases	85500	1,083,359.00	0.00	0.00	0.00	\$1,083,359.00
Total Other Revenue		1,186,359.00	0.00	0.00	18,237,898.92	\$19,424,257.92
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		126,172,584.81	17,420,244.48	42,519,838.10	22,531,752.92	\$208,644,420.31
GRAND TOTAL - ALL REVENUE		\$133,825,739.54	\$22,211,751.78	\$46,743,392.11	\$25,645,604.60	\$228,426,488.03

Campbell County School District

FY2014 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	\$1,242,760.78	\$3,567,743.14	\$0.00	\$0.00	\$4,810,503.92
1100	General Instruction	4,521,566.45	1,385.57	0.00	0.00	\$4,522,952.02
1110	Elementary Instruction	29,858,552.03	343,634.09	105,263.86	0.00	\$30,307,449.98
1120	Junior High Instruction	10,047,719.60	41,132.00	64,203.28	0.00	\$10,153,054.88
1130	Senior High Instruction	11,633,980.21	135,233.00	76,836.69	0.00	\$11,846,049.90
1131	All Secondary Instruction	149,768.79	0.00	0.00	0.00	\$149,768.79
	Total General Instruction	56,211,587.08	521,384.66	246,303.83	0.00	\$56,979,275.57
1200	Special Instruction					
1210	Students with Disabilities	11,915,424.17	16,309.45	0.00	0.00	\$11,931,733.62
1233	Gifted & Talented	1,237,826.74	0.00	0.00	0.00	\$1,237,826.74
1250	Tuition for Students/Disabilities	1,570,000.00	0.00	0.00	0.00	\$1,570,000.00
1260	Educationally Disadvantaged	331,749.88	15,515.12	0.00	0.00	\$347,265.00
1270	Limited English Proficient	615,202.07	4,483.22	0.00	0.00	\$619,685.29
1280	Homebound	42,702.12	0.00	0.00	0.00	\$42,702.12
1290	Other Special Programs	1,105,801.29	1,279,074.21	0.00	0.00	\$2,384,875.50
	Total Special Instruction	16,818,706.27	1,315,382.00	0.00	0.00	\$18,134,088.27
1400	Student Activities					
1410	Student Activities-Elem.	28,993.13	0.00	0.00	0.00	\$28,993.13
1420	Student Activities-Jr. High	1,169,683.03	0.00	0.00	0.00	\$1,169,683.03
1430	Students Activities-Sr. High	2,514,196.55	0.00	0.00	0.00	\$2,514,196.55
	Total Student Activities	3,747,872.71	0.00	0.00	0.00	\$3,747,872.71
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	578,116.79	0.00	0.00	0.00	\$578,116.79
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	658,916.79	0.00	0.00	0.00	\$658,916.79
	Total Instruction	78,679,843.63	5,404,509.80	246,303.83	0.00	\$84,330,657.26
2000	Instructional Support	250,000.00	3,031,580.08	0.00	0.00	\$3,281,580.08
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	2,329,897.86	32,570.23	0.00	0.00	\$2,362,468.09
2111	Supervision of Guidance	9,456.30	0.00	0.00	0.00	\$9,456.30
2114	Information Services	0.00	175,000.00	0.00	0.00	\$175,000.00
2115	Record Maintenance Services	526,283.84	0.00	0.00	0.00	\$526,283.84
2117	Assessment Services	8,000.00	0.00	0.00	0.00	\$8,000.00
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	192,839.49	0.00	0.00	0.00	\$192,839.49
2123	Social Work Services	606,973.07	0.00	0.00	0.00	\$606,973.07
2124	Student Accounting Services	70,536.76	0.00	0.00	0.00	\$70,536.76

Campbell County School District

FY2014 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	102,842.94	0.00	0.00	0.00	\$102,842.94
2132	Health Services	1,548,323.08	55,822.43	0.00	0.00	\$1,604,145.51
2140	Psychological Programs	845,950.40	0.00	0.00	0.00	\$845,950.40
2152	Speech Services	1,335,785.35	0.00	0.00	0.00	\$1,335,785.35
2153	Hearing Impaired Services	436,118.43	0.00	0.00	0.00	\$436,118.43
2171	Occupational Therapy	697,929.11	0.00	0.00	0.00	\$697,929.11
2172	Physical Therapy	247,029.62	0.00	0.00	0.00	\$247,029.62
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	8,957,966.25	263,392.66	0.00	0.00	\$9,221,358.91
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	0.00	33,171.73	0.00	0.00	\$33,171.73
2211	Supv of Improve/Instr Services	447,444.65	4,175.65	0.00	0.00	\$451,620.30
2212	Instr/Curriculum Development	276,397.77	4,636.27	0.00	0.00	\$281,034.04
2213	Staff Training (Certified)	665,734.91	343,281.05	0.00	0.00	\$1,009,015.96
2219	Other Improve/Instr Services	223,164.42	0.00	0.00	0.00	\$223,164.42
2221	Supv of Media Services	28,856.10	0.00	0.00	0.00	\$28,856.10
2222	School Library Services	2,163,649.35	2,830.38	0.00	0.00	\$2,166,479.73
2223	Audiovisual Services	8,211.59	0.00	0.00	0.00	\$8,211.59
2229	Other Media Services	0.00	0.00	0.00	0.00	\$0.00
2230	Supv of Spec Ed Services	335,916.71	0.00	0.00	0.00	\$335,916.71
2240	Technology Integration	3,057,818.11	16,641.70	476,880.72	0.00	\$3,551,340.53
2290	Other Support Services	440,583.45	100,290.48	0.00	0.00	\$540,873.93
	Total Staff Services	7,647,777.06	505,027.26	476,880.72	0.00	\$8,629,685.04
	Total Instructional Support	16,855,743.31	3,800,000.00	476,880.72	0.00	\$21,132,624.03
3000	General Support	300,000.00	793,742.53	0.00	0.00	\$1,093,742.53
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	864,611.43	0.00	0.00	0.00	\$864,611.43
3321	Principal Services	6,629,077.16	73,721.99	0.00	0.00	\$6,702,799.15
3329	Other Support-School Admin	16,850.00	0.00	0.00	0.00	\$16,850.00
3330	Business Administration	468,343.35	0.00	0.00	0.00	\$468,343.35
3331	Fiscal Services	640,245.74	0.00	0.00	0.00	\$640,245.74
3332	Purchasing Services	183,663.94	0.00	0.00	0.00	\$183,663.94
3333	Warehouse/Distributing Serv	286,862.74	0.00	0.00	0.00	\$286,862.74
3334	Printing Services	494,623.36	0.00	0.00	0.00	\$494,623.36
3335	Data Processing Services	500,481.38	0.00	0.00	0.00	\$500,481.38
3339	Other Business Support Serv.	151,196.86	0.00	0.00	0.00	\$151,196.86
3350	Board of Education Services	412,896.95	0.00	0.00	0.00	\$412,896.95
	Total General Administration	10,648,852.91	73,721.99	0.00	0.00	\$10,722,574.90
3400	General Operation/Maint	325,000.00	0.00	0.00	0.00	\$325,000.00
3410	Supv of Maint/Plants	392,602.07	0.00	0.00	0.00	\$392,602.07
3420	Operating Bldg Services	10,661,750.20	3,286.74	26,029.14	0.00	\$10,691,066.08
3430	Care/Upkeep of Grounds	408,100.76	1,664.52	208,915.57	0.00	\$618,680.85
3440	Care/Upkeep of Equipment	531,807.35	0.00	0.00	0.00	\$531,807.35
3450	Vehicle Maintenance	146,565.66	0.00	0.00	0.00	\$146,565.66
3460	Security Services	271,148.93	0.00	0.00	0.00	\$271,148.93
3470	Major Bldg & Facility Maint.	0.00	998,186.60	0.00	0.00	\$998,186.60

Campbell County School District
FY2014 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	91,232.18	0.00	0.00	0.00	\$91,232.18
	Total Operation/Maintenance	12,828,207.15	1,003,137.86	234,944.71	0.00	\$14,066,289.72
3500	Transportation	122,000.00	0.00	0.00	0.00	\$122,000.00
3510	Student - To/From School	5,745,332.85	0.00	0.00	0.00	\$5,745,332.85
3520	Student - Activity	518,060.10	0.00	0.00	0.00	\$518,060.10
3530	Supv of Transportation	475,928.56	0.00	0.00	0.00	\$475,928.56
3540	Monitoring Services	399,139.46	0.00	0.00	0.00	\$399,139.46
3550	Vehicle Servicing	1,867,249.56	0.00	0.00	0.00	\$1,867,249.56
3560	Other Student Transportation	200,106.97	0.00	0.00	0.00	\$200,106.97
3590	All Other Transportation	359,769.09	0.00	0.00	0.00	\$359,769.09
	Total Transportation	9,687,586.59	0.00	0.00	0.00	\$9,687,586.59
3800	Support Services - Central					\$0.00
3810	Planning Services	144,450.00	47,887.00	0.00	0.00	\$192,337.00
3830	Staff Services	1,377,203.98	0.00	0.00	19,570,746.56	\$20,947,950.54
3850	Technology Coordination	189,308.73	0.00	0.00	0.00	\$189,308.73
	Total Support Services	1,710,962.71	47,887.00	0.00	19,570,746.56	\$21,329,596.27
3900	Other Support Services	34,288.73	214,697.22	0.00	6,533.23	\$255,519.18
	Total Other Support Services	34,288.73	214,697.22	0.00	6,533.23	\$255,519.18
	Total General Support	35,209,898.09	2,133,186.60	234,944.71	19,577,279.79	\$57,155,309.19
4000	Community Services	30,000.00	1,594,923.02	0.00	0.00	\$1,624,923.02
4100	Food Service Operations	0.00	0.00	0.00	4,613,814.77	\$4,613,814.77
4190	Non-Allowable Food Service	0.00	0.00	0.00	245,290.58	\$245,290.58
4300	Community Services	212,197.10	2,585,396.50	0.00	0.00	\$2,797,593.60
	Total Community Services	242,197.10	4,180,319.52	0.00	5,051,275.32	\$9,473,791.94
5000	Capital Outlay	10,000.00	5,076,754.55	1,000,000.00	0.00	\$6,086,754.55
5100	Land Acquisitions	0.00	0.00	2,000,000.00	0.00	\$2,000,000.00
5200	Site Improvement	16,993.60	129,424.50	936,064.48	0.00	\$1,082,482.58
5300	Architecture/Engineering	0.00	0.00	255,574.68	0.00	\$255,574.68
5500	Building Acquisition/Constr	670,113.58	0.00	29,387,412.81	0.00	\$30,057,526.39
5600	Building Improvement	70,045.65	1,487,556.81	12,206,210.88	1,017,049.49	\$14,780,862.83
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	767,152.83	6,693,735.86	45,785,262.85	1,017,049.49	\$54,263,201.03
6000	Other Uses	0.00	0.00	0.00	0.00	\$0.00
6100	Debt Service	1,409,404.58	0.00	0.00	0.00	\$1,409,404.58
6200	Transfers to Other Funds	661,500.00	0.00	0.00	0.00	\$661,500.00
	Total Other Uses	2,070,904.58	0.00	0.00	0.00	\$2,070,904.58
	Total Expenditure Budget	\$133,825,739.54	\$22,211,751.78	\$46,743,392.11	\$25,645,604.60	\$228,426,488.03

CCSD GENERAL FUND BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2010-2011 as Amd'd 6/14/11	2011-2012 as Amd'd 6/12/12	2012-2013 as Amd'd 6/11/13	2013-2014 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	6,247,796.71	7,134,257.65	7,276,747.88	6,722,274.76	(554,473.12)	-7.62%
Excess Rev. Collected-Prior Years	4,488,758.00	3,570,529.00	718,007.00	0.00	(718,007.00)	-100.00%
Local Revenue	131,810,490.00	141,971,130.00	151,790,118.00	145,047,000.00	(6,743,118.00)	-4.44%
County Revenue	32,577,001.00	35,328,391.00	37,395,000.00	35,957,000.00	(1,438,000.00)	-3.85%
State Revenue	835,000.00	(710,000.00)	(192,000.00)	573,570.23	765,570.23	-398.73%
Federal Revenue	65,000.00	55,000.00	60,000.00	65,000.00	5,000.00	8.33%
Other Revenue	1,692,220.00	1,550,624.69	1,377,932.00	1,186,359.00	(191,573.00)	-13.90%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	16,193,124.16	323,000.00	13,115.84	0.00	(13,115.84)	-100.00%
Recapture	(57,670,805.37)	(61,660,529.00)	(69,718,007.00)	(57,500,000.00)	(12,218,007.00)	-17.52%
TOTAL REVENUE	136,238,584.50	127,562,403.34	128,720,913.72	132,051,203.99	3,330,290.27	2.59%
EXPENDITURES						
Operating Budget	120,243,808.90	122,294,232.65	123,339,243.91	127,050,049.41	3,710,805.50	3.01%
Bus Lease/Purchase P & I	1,148,285.60	1,279,920.69	1,384,172.65	1,409,404.58	25,231.93	1.82%
Contingency/Roll-Over	2,930,250.00	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	0.00	0.00	0.00	0.00	0.00%
Nutrition Services (Fund 50)	630,710.00	952,177.89	865,747.16	635,000.00	(230,747.16)	-26.65%
Healthy Schools (Fund 03)	2,500,000.00	0.00	0.00	0.00	0.00	0.00%
Nat'l Teacher Benefits (Fund 20)	26,981.60	24,543.60	26,500.00	26,500.00	0.00	0.00%
Technology (FY11 & FY12 Fund 31)	796,500.00	71,500.00	0.00	0.00	0.00	0.00%
HVAC Projects (Fund 31)	3,377,324.00	0.00	0.00	0.00	0.00	0.00%
CAT/Preschool (Fund 51)	28,156.54	9,778.51	0.00	0.00	0.00	0.00%
Early Release (Fund 85)	0.00	0.00	175,000.00	0.00	(175,000.00)	-100.00%
Potential Transfers:						
Other Undesignated Transfers	4,306,567.86	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENDITURES	136,238,584.50	127,562,403.34	128,720,913.72	132,051,203.99	3,330,290.27	2.59%
Budget Assessed Value History: FY11 \$5,016,666,914 - FY12 \$5,425,565,207 - FY13 Est'd \$5,820,000,000 - FY2014 \$5,559,437,548						

CAMPBELL COUNTY SCHOOL DISTRICT FY2014 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2010-2011 Amended Budget	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Actual	2013-2014 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$6,247,796.71		\$7,134,257.65		\$7,276,747.88		\$6,722,274.76	(\$554,473.12)	-7.62%
Excess Revenue Collected in Prior Years	80100	4,488,758.00		3,570,529.00		718,007.00		0.00	(\$718,007.00)	-100.00%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	125,416,673.00	128,296,020.81	135,639,130.00	136,218,168.51	145,500,000.00	145,846,330.98	138,986,000.00	(\$6,514,000.00)	-4.48%
Operations Mill	81112	0.00	0.69	0.00		0.00	6.88	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.69	0.00		0.00	6.29	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,231,017.00	4,898,381.11	5,100,000.00	4,922,637.44	4,960,000.00	4,959,959.43	5,000,000.00	\$40,000.00	0.81%
Car Company Taxes	81130	80,000.00	0.00	80,000.00	105,178.11	80,000.00	98,179.78	80,000.00	\$0.00	0.00%
Delinquent Taxes (Recapturable)	81140	500,000.00	1,067,417.43	700,000.00	417,094.36	510,000.00	620,160.56	600,000.00	\$90,000.00	17.65%
BOCES Tax	81170	0.00	2.69	0.00	0.00	0.00	3.46	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		131,227,690.00	134,261,823.42	141,519,130.00	141,663,078.42	151,050,000.00	151,524,647.38	144,666,000.00	(\$6,384,000.00)	-4.23%
Tuition	81300									
Regular Day School Tuition	81320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Distance Education Tuition	81321	275,000.00	325,126.00	30,000.00	49,845.00	40,000.00	37,076.00	40,000.00	\$0.00	0.00%
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	2,961.60	2,961.60	3,004.54	2,994.08	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	70,000.00	60,146.43	50,000.00	20,460.66	25,000.00	19,524.15	25,000.00	\$0.00	0.00%
Other Interest Earned	81590	35,000.00	22,604.35	36,000.00	50,335.90	50,000.00	26,114.06	40,000.00	(\$10,000.00)	-20.00%
Pupil Activities	81700									
Student Fees	81740	40,000.00	58,757.65	61,438.40	64,978.40	36,995.46	59,116.36	40,000.00	\$3,004.54	8.12%
Other Pupil Activity Income	81790	0.00	0.00	0.00	700.00	0.00	175.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(53,182,047.37)	(52,929,570.70)	(58,090,000.00)	(58,086,318.73)	(69,000,000.00)	(67,025,249.94)	(57,500,000.00)	(\$11,500,000.00)	16.67%
Pmts to State Foundation Program-Excess	81800	(4,488,758.00)	(4,488,758.00)	(3,570,529.00)	(3,570,529.00)	(718,007.00)	(718,007.00)	0.00	(\$718,007.00)	100.00%
Indirect Costs	81850	100,000.00	145,492.51	150,000.00	129,712.59	100,000.00	94,435.04	100,000.00	\$0.00	0.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	25,800.00	40,131.59	44,600.00	50,568.00	40,000.00	37,033.83	40,000.00	\$0.00	0.00%
Contributions & Donations	81920	0.00	12.73	0.00	0.00	4,118.00	4,118.00	1,000.00	(\$3,118.00)	0.00%
Refund of Prior Years Expenditures	81950	25,000.00	25,409.42	29,000.00	27,930.90	396,000.00	414,249.21	30,000.00	(\$366,000.00)	-92.42%
Transportation - Public	81981	7,000.00	5,306.62	5,000.00	6,525.70	5,000.00	4,432.61	5,000.00	\$0.00	0.00%
Miscellaneous	81990	5,000.00	8,721.86	43,000.00	45,567.67	40,000.00	76,631.60	60,000.00	\$20,000.00	50.00%
Total Local Revenue		74,139,684.63	77,535,203.88	80,310,601.00	80,455,817.11	82,072,111.00	84,557,290.38	87,547,000.00	\$5,474,889.00	6.67%

CAMPBELL COUNTY SCHOOL DISTRICT FY2014 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2010-2011 Amended Budget	2010-2011 Actual	2011-2012 Amended Budget	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Actual	2013-2014 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	30,100,001.00	30,791,183.20	32,553,391.00	32,692,359.71	34,920,000.00	35,003,118.85	33,357,000.00	(\$1,563,000.00)	-4.48%
Motor Vehicle Tax	82120	1,200,000.00	1,175,611.39	1,200,000.00	1,181,432.98	1,200,000.00	1,190,390.24	1,225,000.00	\$25,000.00	2.08%
Car Company Tax	82130	22,000.00	131,901.99	100,000.00	25,242.74	25,000.00	23,563.15	25,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	55,000.00	256,040.86	125,000.00	100,102.66	100,000.00	148,833.13	150,000.00	\$50,000.00	50.00%
Fines & Forfeitures	82150	1,200,000.00	1,357,158.65	1,350,000.00	1,137,308.76	1,150,000.00	1,153,625.01	1,200,000.00	\$50,000.00	4.35%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		32,577,001.00	33,711,896.09	35,328,391.00	35,136,446.85	37,395,000.00	37,519,530.38	35,957,000.00	(\$1,438,000.00)	-3.85%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	0.00	(30,378.00)	(1,000,000.00)	(1,536,808.00)	(250,000.00)	(19,657.00)	(250,000.00)	\$0.00	0.00%
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	50,000.00	71,758.65	100,000.00	42,092.71	58,000.00	60,821.13	50,000.00	(\$8,000.00)	-13.79%
Tax Shortfall	83160	0.00	0.00	0.00	0.00	0.00	0.00	161,570.23	\$161,570.23	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	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Restricted (WY Retirement Reimbursement)	83290	785,000.00	780,920.14	190,000.00	191,097.82	0.00	0.00	612,000.00	\$612,000.00	100.00%
Total State Revenue		835,000.00	822,300.79	(710,000.00)	(1,303,617.47)	(192,000.00)	41,164.13	573,570.23	\$765,570.23	-398.73%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	65,000.00	63,944.75	55,000.00	39,113.89	60,000.00	106,460.83	65,000.00	\$5,000.00	8.33%
Total Federal Revenue		65,000.00	63,944.75	55,000.00	39,113.89	60,000.00	106,460.83	65,000.00	\$5,000.00	8.33%
OTHER REVENUE	85000									
Operating Transfer fr "H" Fund 03	85201	101,059.94	101,059.94	13,000.00	12,883.83	0.00	7,629.85	0.00	\$0.00	0.00%
Operating Transfer fr Special Revenue	85220	16,092,064.22	12,125,595.80	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Capital	85230	0.00	500.00	310,000.00	309,393.72	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Enterprise Fund	85250	0.00	0.00	0.00	0.00	13,115.84	13,531.39			
Sale of Fixed Assets-Non-Recapturable	85311	1,000.00	450.00	1,000.00	0.00	3,000.00	236.26	0.00	(\$3,000.00)	-100.00%
Sale of Fixed Assets	85312	10,000.00	4,150.75	1,000.00	0.00	2,000.00	0.00	3,000.00	\$1,000.00	50.00%
Compensation for Losses	85320	100,533.00	675,371.49	232,947.69	14,249.78	100,000.00	378.26	100,000.00	\$0.00	0.00%
Capital Lease	85500	1,580,687.00	1,580,687.00	1,315,677.00	1,315,677.00	1,272,932.00	1,272,932.00	1,083,359.00	(\$189,573.00)	-14.89%
Total Other Revenue		17,885,344.16	14,487,814.98	1,873,624.69	1,652,204.33	1,391,047.84	1,294,707.76	1,186,359.00	(\$191,573.00)	-13.77%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		125,502,029.79	126,621,160.49	116,857,616.69	115,979,964.71	120,726,158.84	123,519,153.48	125,328,929.23	\$4,615,886.23	3.82%
GRAND TOTAL - ALL REVENUE		\$136,238,584.50	\$126,621,160.49	\$127,562,403.34	\$115,979,964.71	\$128,720,913.72	\$123,519,153.48	\$132,051,203.99	\$3,343,406.11	2.60%

\$183,172,835.16

\$178,518,145.69

\$190,444,165.84

\$182,828,929.23

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

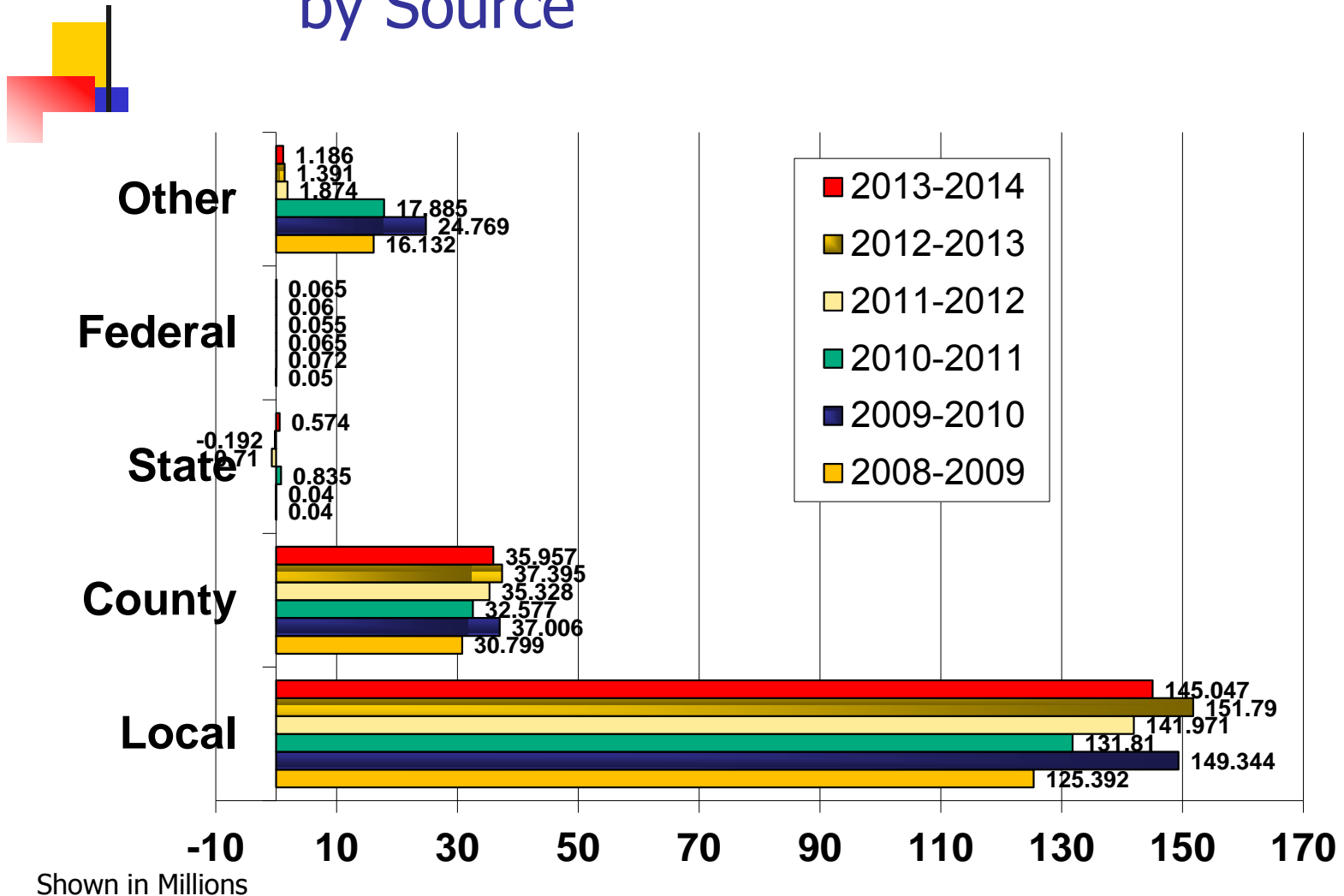
2011-2012 Revenue based on assessed valuation of \$5,425,565,207

2012-2013 Revenue based on **estimated** assessed valuation of \$5,820,000,000 used for budget purposes. Actual assessed valuation \$5,839,065,491

2013-2014 Revenue based on assessed valuation of \$5,559,437,548

Non-Foundation Revenues (Not Recapturable)

General Fund 01 Revenues by Source



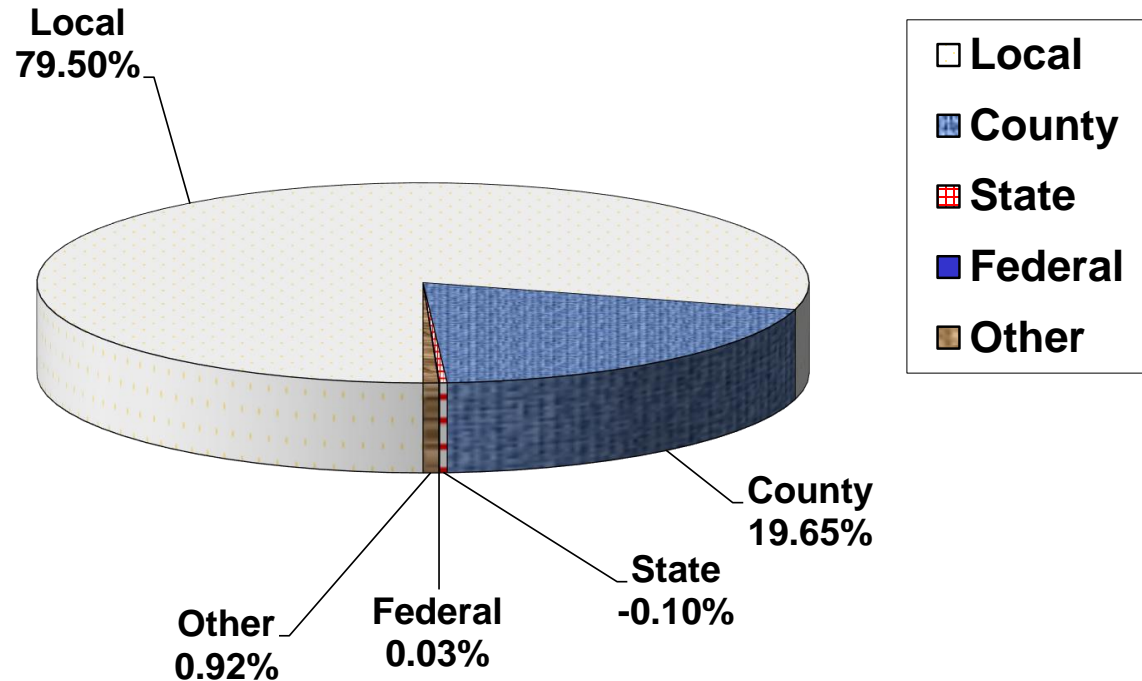
General Fund 01 Revenues 2013-2014



Local	\$145.047
County	35.957
State	0.574
Federal	0.065
Other	1.186
Total	\$182.829
Recapture	-57.500
Net Revenue	\$125.329

w/o Budget Support

Funds in Millions



CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2012-2013 Budget	Proposed 2013-2014 Budget	Increase/ (Decrease)	Percent of Change
1000	Instruction	\$103,220.24	\$1,117,000.00	\$1,013,779.76	982.15%
1100	General Instruction	1,658,247.00	4,467,391.20	\$2,809,144.20	169.40%
1110	Elementary Instruction	29,564,216.79	29,391,517.69	-\$172,699.10	-0.58%
1120	Junior High Instruction	9,833,476.16	9,817,480.84	-\$15,995.32	-0.16%
1130	Senior High Instruction	11,783,950.62	11,438,080.26	-\$345,870.36	-2.94%
1131	All Secondary Instruction	126,765.05	149,768.79	\$23,003.74	18.15%
	Total General Instruction	52,966,655.62	55,264,238.78	\$2,297,583.16	4.34%
1200	Special Instruction				
1210	Students with Disabilities	11,734,316.04	11,904,354.17	\$170,038.13	1.45%
1233	Gifted & Talented	1,238,239.56	1,230,776.74	-\$7,462.82	-0.60%
1250	Tuition for Students/Disabilities	1,570,000.00	1,570,000.00	\$0.00	0.00%
1260	Educationally Disadvantaged	113,083.14	321,749.88	\$208,666.74	184.53%
1270	Limited English Proficient	587,277.52	615,202.07	\$27,924.55	4.75%
1280	Homebound	41,922.36	42,702.12	\$779.76	1.86%
1290	Other Special Programs	1,045,215.72	1,070,357.88	\$25,142.16	2.41%
	Total Special Instruction	16,330,054.34	16,755,142.86	\$425,088.52	2.60%
1400	Student Activities	0.00	35,000.00	\$35,000.00	100.00%
1410	Student Activities - Elem.	14,998.20	28,993.13	\$13,994.93	93.31%
1420	Student Activities - Jr. High	1,110,705.53	1,035,780.47	-\$74,925.06	-6.75%
1430	Student Activities - Sr. High	2,241,230.64	2,238,783.60	-\$2,447.04	-0.11%
	Total Student Activities	3,366,934.37	3,338,557.20	-\$28,377.17	-0.84%
1800	Distance Learning				
1810	Elementary Distance Learning	577,295.28	578,116.79	\$821.51	0.14%
1820	Junior High Distance Learning	80,800.00	80,800.00	\$0.00	0.00%
1830	Sr High Distance Learning	0.00	0.00	\$0.00	0.00%
	Total Distance Learning	658,095.28	658,916.79	\$821.51	0.12%
	Total Instruction	73,424,959.85	77,133,855.63	\$3,708,895.78	5.05%
2000	Instructional Support	215,277.10	250,000.00	\$34,722.90	16.13%
2100	Pupil Services				
2110	Guidance Services	2,469,779.87	2,329,897.86	-\$139,882.01	-5.66%
2111	Supervision of Guidance	3,322.52	9,456.30	\$6,133.78	184.61%
2115	Record Maintenance Services	521,483.18	526,283.84	\$4,800.66	0.92%
2117	Assessment Services	59,632.08	8,000.00	-\$51,632.08	-86.58%
2122	Attendance Services	211,540.93	192,839.49	-\$18,701.44	-8.84%
2123	Social Work Services	607,861.83	606,973.07	-\$888.76	-0.15%
2124	Student Accounting Services	70,625.99	70,536.76	-\$89.23	-0.13%
2131	Supervision of Health Services	105,933.26	102,842.94	-\$3,090.32	-2.92%
2132	Health Services	1,616,651.37	1,548,153.08	-\$68,498.29	-4.24%
2140	Psychological Programs	831,397.38	845,950.40	\$14,553.02	1.75%
2152	Speech Services	1,307,917.72	1,335,785.35	\$27,867.63	2.13%
2153	Hearing Impaired Services	488,766.13	436,118.43	-\$52,647.70	-10.77%
2171	Occupational Therapy	693,852.41	697,929.11	\$4,076.70	0.59%
2172	Physical Therapy	241,218.73	247,029.62	\$5,810.89	2.41%
	Total Pupil Services	9,229,983.40	8,957,796.25	-\$272,187.15	-2.95%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

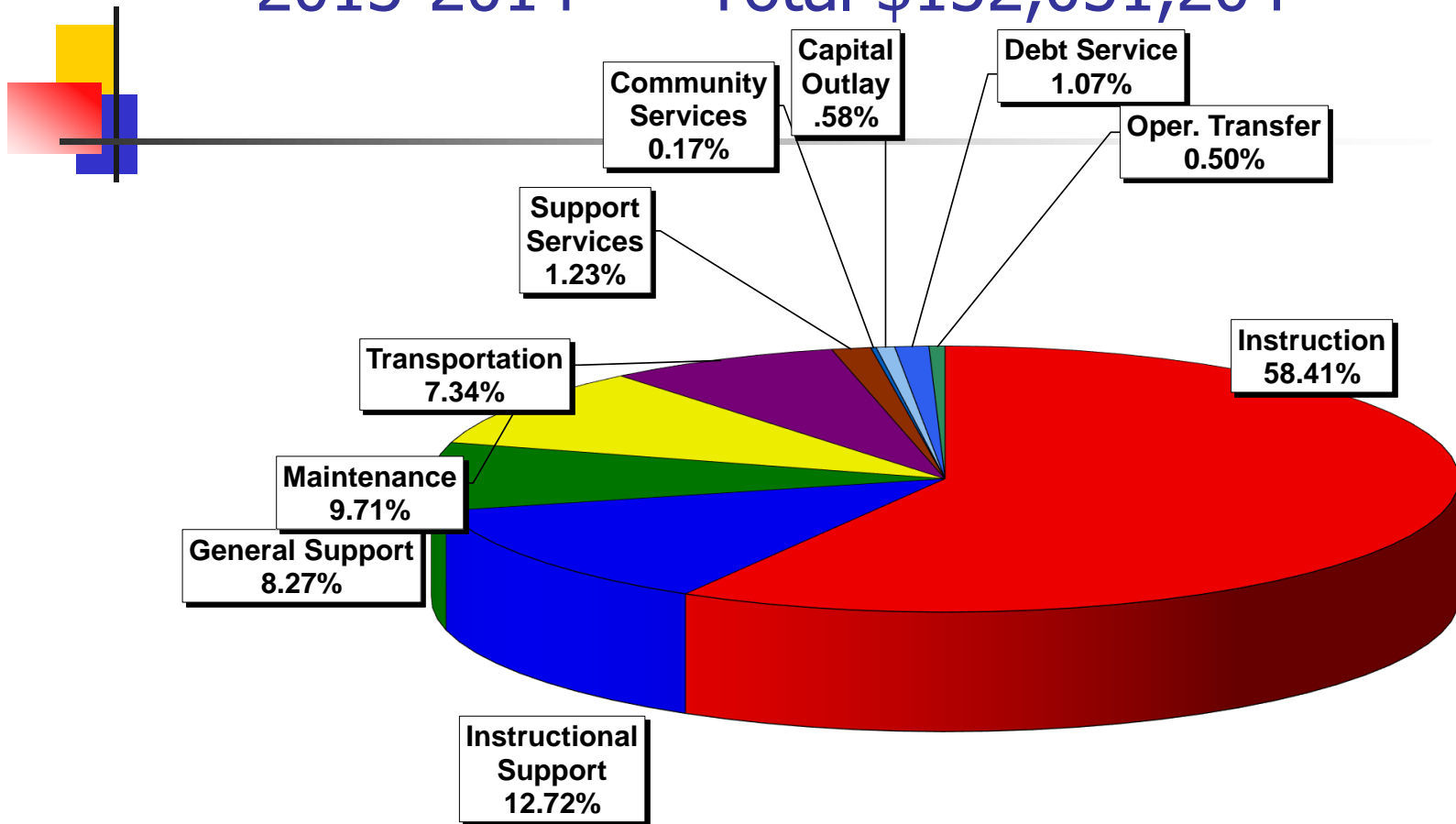
Acct. No.	Account Title	As Amended 2012-2013 Budget	Proposed 2013-2014 Budget	Increase/ (Decrease)	Percent of Change
2200	Staff Services				
2210	Instruction Improvement				
2211	Supv of Improve/Instr Services	444,264.55	447,424.65	\$3,160.10	0.71%
2212	Instr/Curriculum Development	329,791.54	276,397.77	-\$53,393.77	-16.19%
2213	Staff Training (Certified)	752,436.99	663,234.91	-\$89,202.08	-11.86%
2219	Other Improve/Instr Services	186,099.02	199,164.42	\$13,065.40	7.02%
2221	Supv of Media Services	13,006.63	28,856.10	\$15,849.47	121.86%
2222	School Library Services	2,294,983.44	2,127,903.85	-\$167,079.59	-7.28%
2223	Audiovisual Services	6,265.13	8,211.59	\$1,946.46	31.07%
2230	Supv of Special Ed Services	280,911.54	335,916.71	\$55,005.17	19.58%
2240	Technology Integration	2,966,460.44	3,057,818.11	\$91,357.67	3.08%
2290	Other Support Services	134,192.56	440,583.45	\$306,390.89	228.32%
	Total Staff Services	7,408,411.84	7,585,511.56	\$177,099.72	2.39%
	Total Instructional Support	16,853,672.34	16,793,307.81	-\$60,364.53	-0.36%
3000	General Support	192,840.99	300,000.00	\$107,159.01	55.57%
3300	General Administration				
3311	Superintendent Services	853,783.95	864,611.43	\$10,827.48	1.27%
3321	Principal Services	6,668,636.96	6,596,978.44	-\$71,658.52	-1.07%
3329	Other Principal Services	23,136.19	16,850.00	-\$6,286.19	-27.17%
3330	Business Administration	511,645.88	468,343.35	-\$43,302.53	-8.46%
3331	Fiscal Services	621,654.99	640,245.74	\$18,590.75	2.99%
3332	Purchasing Services	178,907.65	183,663.94	\$4,756.29	2.66%
3333	Warehouse/Distributing Services	277,762.79	286,862.74	\$9,099.95	3.28%
3334	Printing Services	529,203.75	494,623.36	-\$34,580.39	-6.53%
3335	Data Processing Services	489,831.92	500,481.38	\$10,649.46	2.17%
3339	Other Business Support Services	133,206.80	151,196.86	\$17,990.06	13.51%
3350	Board of Education Services	408,975.86	412,896.95	\$3,921.09	0.96%
3354	Election Services	0.00	0.00	\$0.00	0.00%
	Total General Administration	10,696,746.74	10,616,754.19	-\$79,992.55	-0.75%
3400	General Operation/Maintenance	92,594.78	325,000.00	\$232,405.22	250.99%
3410	Supv of Maint/Plants	420,797.80	392,602.07	-\$28,195.73	-6.70%
3420	Operating Building Services	10,639,130.18	10,661,750.20	\$22,620.02	0.21%
3430	Care/Upkeep of Grounds	567,110.77	408,100.76	-\$159,010.01	-28.04%
3440	Care/Upkeep of Equipment	544,301.68	531,507.35	-\$12,794.33	-2.35%
3450	Vehicle Maintenance	147,733.65	146,565.66	-\$1,167.99	-0.79%
3460	Security Services	288,766.44	271,148.93	-\$17,617.51	-6.10%
3490	Operation/Maint of Plant	87,368.05	91,232.18	\$3,864.13	4.42%
	Total Operation/Maintenance	12,787,803.35	12,827,907.15	\$40,103.80	0.31%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2012-2013 Budget	Proposed 2013-2014 Budget	Increase/ (Decrease)	Percent of Change
3500	Transportation	0.00	122,000.00	\$122,000.00	100.00%
3510	Student - To/From School	5,830,824.65	5,745,332.85	-\$85,491.80	-1.47%
3520	Student - Activity	655,475.87	518,060.10	-\$137,415.77	-20.96%
3530	Supv of Transportation	445,998.26	475,928.56	\$29,930.30	6.71%
3540	Monitoring Services	410,200.05	399,139.46	-\$11,060.59	-2.70%
3550	Vehicle Servicing	2,077,721.60	1,867,249.56	-\$210,472.04	-10.13%
3560	Other Student Transportation	193,751.30	200,106.97	\$6,355.67	3.28%
3590	All Other Transportation	327,312.25	359,769.09	\$32,456.84	9.92%
	Total Transportation	9,941,283.98	9,687,586.59	-\$253,697.39	-2.55%
3800	Support Services - Central				
3810	Planning Services	60,511.42	144,450.00	\$83,938.58	138.72%
3830	Staff Services	1,168,438.37	1,259,490.65	\$91,052.28	7.79%
3850	Technology Coordination	194,814.13	189,308.73	-\$5,505.40	-2.83%
3900	Other Support Services	36,716.81	34,288.73	-\$2,428.08	-6.61%
	Total Support Services	1,460,480.73	1,627,538.11	\$167,057.38	11.44%
	Total General Support	35,079,155.79	35,059,786.04	-\$19,369.75	-0.06%
4000	Community Services	30,000.00	30,000.00	\$0.00	0.00%
4190	Non-Allowable Food Service	2,368.17	0.00	-\$2,368.17	-100.00%
4300	Community Services	211,811.94	196,197.10	-\$15,614.84	-7.37%
	Total Community Services	244,180.11	226,197.10	-\$17,983.01	-7.36%
5000	Capital Outlay	10,000.00	10,000.00	\$0.00	0.00%
5100	Site Acquisition	1,500.00	0.00	-\$1,500.00	-100.00%
5200	Site Improvement	7,754.65	16,993.60	\$9,238.95	119.14%
5500	Building Acquisition/Construction	383,852.55	670,113.58	\$286,261.03	74.58%
5600	Building Improvement	68,115.76	70,045.65	\$1,929.89	2.83%
		471,222.96	767,152.83	\$295,929.87	62.80%
6100	Debt Service	1,384,172.65	1,409,404.58	\$25,231.93	1.82%
6200	Transfers to Other Funds	1,067,247.16	661,500.00	-\$405,747.16	-38.02%
	Total Operating Budget	\$128,524,610.86	\$132,051,203.99	\$3,526,593.13	2.74%

General Fund 01 Expenses by Function

2013-2014 Total \$132,051,204



CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2013-2014

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	\$393,300.00	\$43,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680,000.00	\$1,117,000.00
1100	General Instruction	1,489,125.63	1,073,683.31	25,474.68	817,039.28	11,918.30	150.00	1,050,000.00	\$4,467,391.20
1110	Elementary Instruction	20,511,637.61	7,475,410.80	167,690.58	905,043.09	323,338.60	8,397.01	0.00	\$29,391,517.69
1120	Junior High Instruction	6,591,685.86	2,780,389.12	29,897.95	320,759.14	89,164.77	5,584.00	0.00	\$9,817,480.84
1130	Senior High Instruction	7,630,769.18	3,063,183.43	123,442.50	481,571.74	127,688.41	11,425.00	0.00	\$11,438,080.26
1131	All Secondary Instruction	95,108.00	20,082.65	15,050.00	18,328.14	1,000.00	200.00	0.00	\$149,768.79
1210	Students with Disabilities	8,313,293.48	3,535,037.68	12,500.00	43,140.81	382.20	0.00	0.00	\$11,904,354.17
1233	Gifted and Talented	902,906.86	310,291.11	3,585.00	13,543.77	0.00	450.00	0.00	\$1,230,776.74
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	177,575.53	70,760.42	9,158.93	62,098.00	1,857.00	300.00	0.00	\$321,749.88
1270	Limited English Proficient	401,172.45	201,613.64	538.78	11,877.20	0.00	0.00	0.00	\$615,202.07
1280	Homebound	18,515.00	1,416.40	22,770.72	0.00	0.00	0.00	0.00	\$42,702.12
1290	Other Special Programs	713,048.89	225,504.93	5,180.00	53,499.06	0.00	3,125.00	70,000.00	\$1,070,357.88
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	2,273.13	12,000.00	0.00	0.00	0.00	0.00	\$28,993.13
1420	Student Activities - Jr. High	727,916.06	152,635.16	107,240.09	46,289.16	600.00	1,100.00	0.00	\$1,035,780.47
1430	Student Activities - Sr. High	1,245,929.36	293,508.34	535,311.18	126,394.72	22,600.00	15,040.00	0.00	\$2,238,783.60
1810	Elementary Distance Learning	145,800.00	74,900.51	354,725.00	2,691.28	0.00	0.00	0.00	\$578,116.79
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	49,372,503.91	19,324,390.63	3,075,365.41	2,902,275.39	578,549.28	45,771.01	1,835,000.00	\$77,133,855.63
2000	Instructional Support	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	\$250,000.00
2110	Guidance Services	1,635,775.14	657,285.43	11,714.79	20,972.50	4,000.00	150.00	0.00	\$2,329,897.86
2111	Supervision of Guidance	0.00	0.00	9,456.30	0.00	0.00	0.00	0.00	\$9,456.30
2115	Record Maintenance Services	381,690.38	122,979.95	16,664.00	4,949.51	0.00	0.00	0.00	\$526,283.84
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	140,364.58	37,291.65	5,560.00	9,623.26	0.00	0.00	0.00	\$192,839.49
2123	Social Work Services	438,873.96	165,575.11	580.00	1,944.00	0.00	0.00	0.00	\$606,973.07
2124	Student Accounting Services	44,133.00	26,403.76	0.00	0.00	0.00	0.00	0.00	\$70,536.76
2131	Supervision of Health Services	68,183.84	34,659.10	0.00	0.00	0.00	0.00	0.00	\$102,842.94
2132	Health Services	982,976.81	397,198.99	98,008.00	59,059.28	10,910.00	0.00	0.00	\$1,548,153.08
2140	Psychological Programs	587,208.76	223,811.51	30,295.13	4,635.00	0.00	0.00	0.00	\$845,950.40
2152	Speech Services	944,765.50	381,411.68	1,910.00	7,698.17	0.00	0.00	0.00	\$1,335,785.35
2153	Hearing Impaired Services	298,187.78	101,688.83	33,979.00	2,262.82	0.00	0.00	0.00	\$436,118.43
2171	Occupational Therapy	518,831.80	169,840.50	6,635.00	2,621.81	0.00	0.00	0.00	\$697,929.11
2172	Physical Therapy	175,536.00	68,497.81	2,410.00	585.81	0.00	0.00	0.00	\$247,029.62
2211	Supv of Improve/Instr Services	238,122.06	64,454.84	126,925.00	10,972.75	6,450.00	500.00	0.00	\$447,424.65
2212	Instr/Curriculum Development	189,336.68	50,216.09	15,995.00	16,260.00	3,000.00	1,590.00	0.00	\$276,397.77
2213	Staff Training (Certified)	246,135.21	107,010.85	254,149.44	34,891.41	13,000.00	8,048.00	0.00	\$663,234.91
2219	Other Improve/Instr Services	154,073.86	40,898.06	0.00	4,192.50	0.00	0.00	0.00	\$199,164.42
2221	Supv of Media Services	8,000.00	1,637.83	17,581.00	1,637.27	0.00	0.00	0.00	\$28,856.10
2222	School Library Services	1,411,792.22	483,457.48	12,228.57	158,888.85	2,877.74	408.99	58,250.00	\$2,127,903.85
2223	Audiovisual Services	0.00	0.00	0.00	6,461.59	1,750.00	0.00	0.00	\$8,211.59
2230	Supv of Special Ed Services	244,759.97	80,849.94	3,500.00	5,700.00	806.80	300.00	0.00	\$335,916.71
2240	Technology Integration	1,827,877.09	783,657.41	26,714.65	109,704.78	308,964.18	900.00	0.00	\$3,057,818.11
2290	Other Support Services	200,379.66	83,116.95	9,800.00	145,936.84	1,100.00	250.00	0.00	\$440,583.45
	Total Instructional Support	10,737,004.30	4,081,943.77	690,105.88	610,998.15	352,858.72	12,146.99	308,250.00	\$16,793,307.81

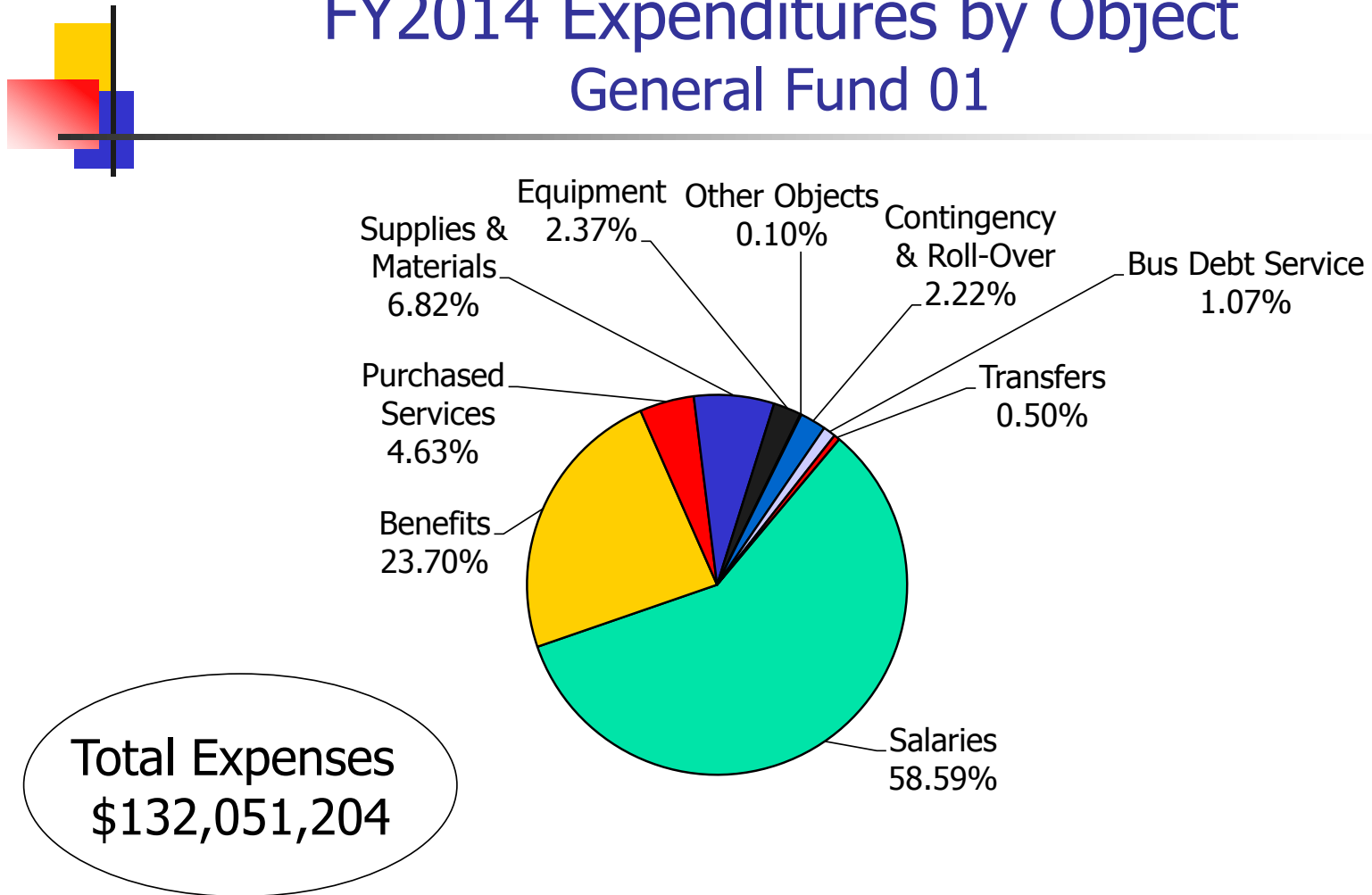
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2013-2014

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	489,285.52	271,524.92	55,966.00	27,534.99	5,800.00	14,500.00	0.00	\$864,611.43
3321	Principal Services	4,586,329.77	1,791,258.21	88,549.48	107,203.98	12,302.00	11,335.00	0.00	\$6,596,978.44
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	317,749.27	105,916.56	28,893.00	13,127.52	0.00	2,657.00	0.00	\$468,343.35
3331	Fiscal Services	461,658.39	121,860.46	27,979.00	21,117.89	6,580.00	1,050.00	0.00	\$640,245.74
3332	Purchasing Services	124,820.11	47,039.07	1,875.00	3,134.76	6,795.00	0.00	0.00	\$183,663.94
3333	Warehouse/Distributing Services	159,220.40	80,670.02	26,775.34	15,900.00	4,296.98	0.00	0.00	\$286,862.74
3334	Printing Services	232,052.98	114,294.08	103,200.00	37,826.30	7,000.00	250.00	0.00	\$494,623.36
3335	Data Processing Services	276,991.49	66,095.72	132,208.00	16,086.17	8,500.00	600.00	0.00	\$500,481.38
3339	Other Business Support Services	76,669.00	33,027.86	36,320.00	4,380.00	500.00	300.00	0.00	\$151,196.86
3350	Board of Education Services	0.00	100.00	339,700.00	51,096.95	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	292,878.68	86,650.38	4,597.00	7,276.01	1,100.00	100.00	0.00	\$392,602.07
3420	Operating Building Services	4,276,568.59	2,108,194.83	663,101.05	3,572,704.34	35,621.39	5,560.00	0.00	\$10,661,750.20
3430	Care/Upkeep of Grounds	241,930.52	81,925.88	52,200.00	32,044.36	0.00	0.00	0.00	\$408,100.76
3440	Care/Upkeep of Equipment	332,577.21	141,955.14	2,685.00	46,326.05	6,814.95	1,149.00	0.00	\$531,507.35
3450	Vehicle Maintenance	46,690.36	20,676.44	5,500.00	73,698.86	0.00	0.00	0.00	\$146,565.66
3460	Security Services	95,689.40	30,138.41	8,904.00	36,417.12	100,000.00	0.00	0.00	\$271,148.93
3490	Operation/Maint of Plant	58,800.76	32,431.42	0.00	0.00	0.00	0.00	0.00	\$91,232.18
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	2,884,338.51	1,631,962.84	133,925.00	10,100.00	1,083,359.00	1,647.50	0.00	\$5,745,332.85
3520	Student - Activity	219,217.95	90,732.65	77,430.00	130,679.50	0.00	0.00	0.00	\$518,060.10
3530	Supv of Transportation	322,677.20	106,627.61	24,348.75	15,375.00	5,500.00	1,400.00	0.00	\$475,928.56
3540	Monitoring Services	262,588.42	136,551.04	0.00	0.00	0.00	0.00	0.00	\$399,139.46
3550	Vehicle Servicing	468,427.84	257,697.15	64,208.75	1,062,205.82	10,800.00	3,910.00	0.00	\$1,867,249.56
3560	Other Student Transportation	135,225.66	64,881.31	0.00	0.00	0.00	0.00	0.00	\$200,106.97
3590	All Other Transportation	0.00	0.00	46,778.70	37,983.50	274,956.89	50.00	0.00	\$359,769.09
3810	Planning Services	0.00	0.00	144,450.00	0.00	0.00	0.00	0.00	\$144,450.00
3830	Staff Services	538,236.44	329,529.55	237,117.61	145,044.03	5,789.02	3,774.00	0.00	\$1,259,490.65
3850	Technology Coordination	129,939.25	43,869.48	15,500.00	0.00	0.00	0.00	0.00	\$189,308.73
3900	Other Support Services	28,358.20	5,930.53	0.00	0.00	0.00	0.00	0.00	\$34,288.73
	Total General Support	17,058,921.92	7,801,541.56	2,322,211.68	5,484,113.15	1,576,715.23	69,282.50	747,000.00	\$35,059,786.04
4000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	\$30,000.00
4300	Community Services	108,978.46	48,810.85	28,502.79	6,920.00	985.00	2,000.00	0.00	\$196,197.10
	Total Community Services	108,978.46	48,810.85	28,502.79	6,920.00	985.00	2,000.00	30,000.00	\$226,197.10
5000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	\$10,000.00
5200	Site Improvement Services	0.00	0.00	0.00	0.00	16,993.60	0.00	0.00	\$16,993.60
5500	Building Acquisition & Construction	49,209.50	20,836.62	0.00	0.00	600,067.46	0.00	0.00	\$670,113.58
5600	Building Improvement Services	49,209.50	20,836.15	0.00	0.00	0.00	0.00	0.00	\$70,045.65
	Total Capital Outlay	98,419.00	41,672.77	0.00	0.00	617,061.06	0.00	10,000.00	\$767,152.83
6100	Debt Service-Bus Lease/Pur	0.00	0.00	0.00	0.00	0.00	87,092.36	1,322,312.22	\$1,409,404.58
6200	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	661,500.00	\$661,500.00
	Total Operating Budget	\$77,375,827.59	\$31,298,359.58	\$6,116,185.76	\$9,004,306.69	\$3,126,169.29	\$216,292.86	\$4,914,062.22	<u>\$132,051,203.99</u>

FY2014 GENERAL FUND 01 OBJECT COMPARISON

Object	Description	As Amended 2012-2013 Budget	Proposed 2013-2014 Budget	Increase/ (Decrease)	% Inc/(Dec)
01000	Salaries	\$75,590,144.70	\$77,375,827.59	\$1,785,682.89	2.36%
02000	Benefits	\$30,200,183.28	\$31,298,359.58	\$1,098,176.30	3.64%
03000	Purchased Services	\$6,081,763.27	\$6,116,185.76	\$34,422.49	0.57%
04000	Supplies & Materials	\$9,107,772.40	\$9,004,306.69	(\$103,465.71)	-1.14%
05000	Capital Outlay	\$3,472,767.36	\$3,126,169.29	(\$346,598.07)	-9.98%
06000	Other Objects	\$136,289.01	\$129,200.50	(\$7,088.51)	-5.20%
	Operating Budget w/o Transfers	\$124,588,920.02	\$127,050,049.41	\$2,461,129.39	1.98%
07000	Contingency/Add'l Students	\$615,942.85	\$2,930,250.00	\$2,314,307.15	375.73%
07000	Roll-Over	\$868,328.18	TBD	N/A	N/A
	Contingency & Roll Over Total	\$1,484,271.03	\$2,930,250.00	\$1,445,978.97	97.42%
06300/ 07300	Bus Lease Principal/Interest	\$1,384,172.65	\$1,409,404.58	\$25,231.93	1.82%
07200	Transfers to Other Funds	\$1,067,247.16	\$661,500.00	(\$405,747.16)	-38.02%
	Total	\$128,524,610.86	\$132,051,203.99	\$3,526,593.13	2.74%
Operating Budget and Transfers		\$125,656,167.18	\$127,711,549.41	\$2,055,382.23	1.64%
Operating Budget w/Transfers and Bus Debt Services		\$127,040,339.83	\$129,120,953.99	\$2,080,614.16	1.64%

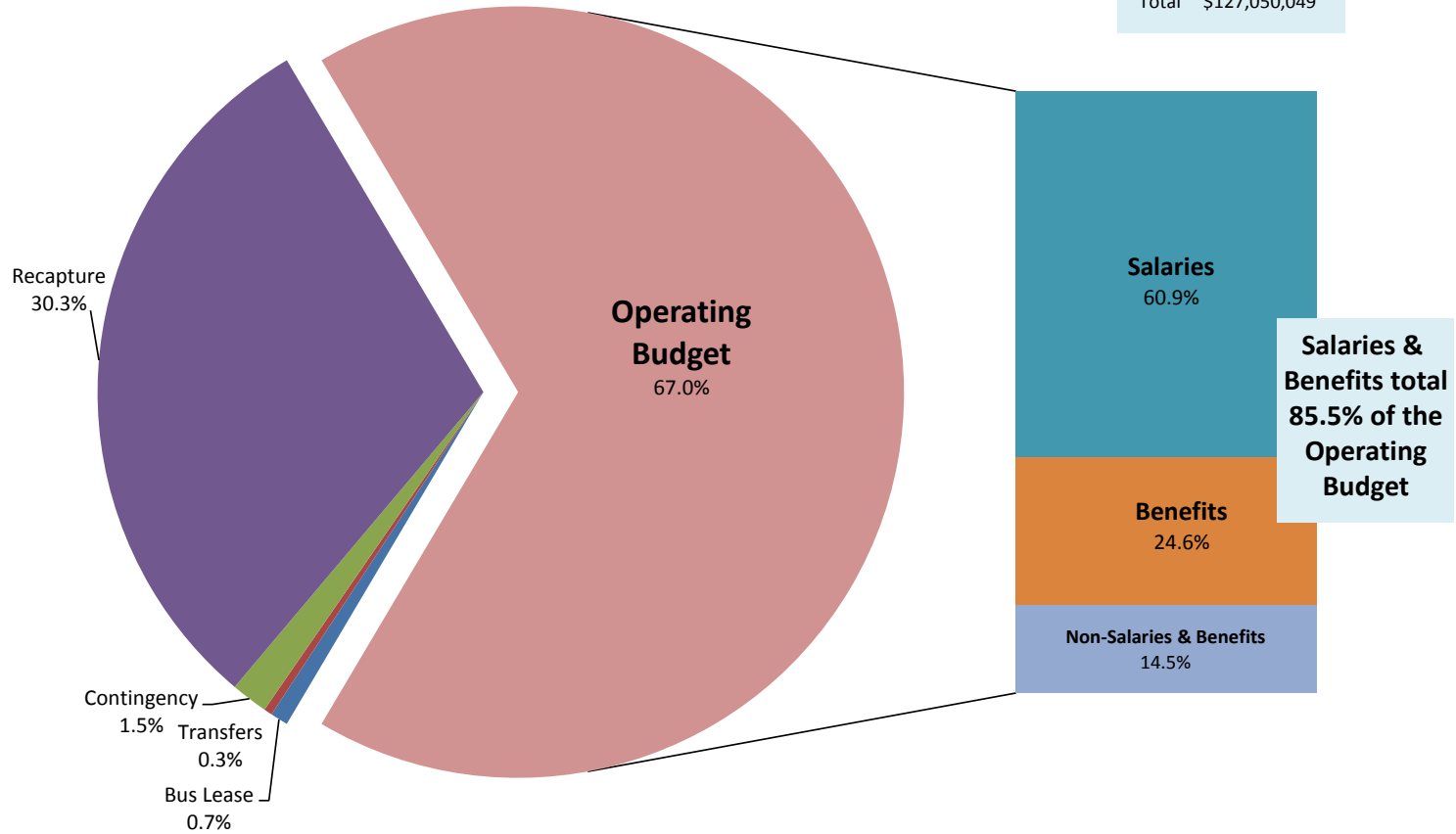
Campbell County School District FY2014 Expenditures by Object General Fund 01

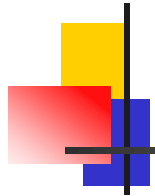


Campbell County School District General Fund 01 Budget Summary 2013-2014

Operating	\$127,050,049
Contingency	2,930,250
Bus Lease	1,409,405
Transfers	661,500
Budget Total	\$132,051,204
Recapture	57,500,000
All Revenue	\$189,551,204

Operating Budget	
Salaries	\$77,375,827
Benefits	31,298,360
Non-S&B	18,375,862
Total	\$127,050,049





General Fund 01 Increase

- 2013-2014 Budget \$132,051,204
- 2012-2013 Budget -128,720,914
- Increase in Fund 01 (G) \$ 3,330,290
 or 2.59%



General Funds Summary

■ Operating General Fund 01	\$132,051,204
■ Building General Fund 02	1,200,000
■ Healthy Communities 03	523,836
■ Sick Leave 04	<u>50,700</u>
■ All FY2014 General Funds	\$133,825,740
■ Previous Year Total	<u>-130,351,383</u>
Increase	\$ 3,474,357 or 2.67%



Budget Summary for Approval

■ General Funds (0x)	\$133,825,740
■ Special Revenues (2x)	22,211,752
■ Capital Projects (3x)	46,743,392
■ South Campus Debt (40)	1,017,049
■ Nutrition Services, CAT/Preschool (5x)	5,057,808
■ Insurance (60)	<u>19,570,747</u>
■ GRAND TOTAL – All Funds	\$228,426,488

Campbell County School District Student Enrollment – Seven Years

