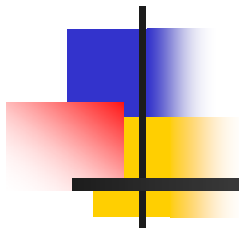


Campbell County School District



Annual Budget

2014-2015

July 16, 2014

Submitted by: Kirby Eisenhauer, Assoc. Supt. for Instructional Support
Shelly Haney, 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, 70% of students in Grades 3-6 will score at or above the 50th percentile on cardiovascular fitness as measured by *FITSTATS*.
- ❖ Student bullying will decrease by 20% as measured by the *Olweus* bullying prevention survey by 2015.
- ❖ The percentage of participants meeting required standards utilized by Wyoming Health Fairs in the categories of blood pressure, glucose, cholesterol, and body mass index will increase by 10% in each category by 2015, while the percentage of TriFIT participants categorized in blood pressure and body mass index will increase by 10% 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 districtwide recognition program for staff will be developed and implemented by 2013.
- ❖ A districtwide 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.

Revised 7/17/2013

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2014-2015 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 \$6,389,854 (4.84%) of budgeted expenditures from the 2013-2014 budget into the 2014-2015 budget. Included in that amount was \$60,104 of the \$1,715,318 budgeted Board contingency. In the 2014-2015 budget, the individual buildings will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2013-2014 will be allowed to be budgeted as “roll-over” or contingency in the 2014-2015 budget. The total of this “roll-over” contingency equaled \$1,214,932 in 2013-2014, up from a total of \$1,108,039 in the previous year. The total amount allowed to roll from 2013-2014 to 2014-2015 had not been calculated as of this publication.

Data used to prepare the 2014-2015 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 2013-2014. The average daily membership of 8,714 students in this year is the largest in the history of this school district. A year ago, there were 8,523 students in average daily membership. The increase of 191 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 2013-14 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 5,072 elementary students in kindergarten through 6th grade, an average of 725 students per grade level. The average class size K-12 was 670 students.

The smallest classes in the District in 2013-14 are the 11th and 12th grades. The junior high grade levels are now seeing the impact of growth, with larger 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 replacement Lakeview Elementary will open in the fall of 2014. Westwood High School is also being replaced on a new site, and it is also scheduled to open in the fall of 2014. These new buildings will add much needed capacity.

Enrollment projections indicate a growth rate of approximately 236 students per year over the next five years. It is anticipated that 9,184 students will enter District schools in the fall of 2014.

REVENUE REVIEW

Assessed Valuation

The County's 2014 assessed valuation was released by the County Assessor on June 27, 2014 as being \$5,685,695,158. This represents an increase of \$126,257,610 or 2.27% from the 2013 assessed valuation of \$5,559,437,548.

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, 2014, a total of \$1,018,998 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 22, 2014, 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 \$2,842,850 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 22, 2014 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$5,685,700. In 2014-2015 the Recreation District will allocate \$2,000,000 towards the new Campbell County Recreation Center bond payment. The final payment is scheduled 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 is 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. Revenue from major maintenance during 2013-2014 totaled \$4,065,893, down from the \$4,293,208 received in 2012-2013. Revenue for the 2014-2015 fiscal year is projected to decrease by \$11,759 or 0.29% to \$4,054,134.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2014-2015 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2011-2012, 2012-2013, and 2013-2014 respectively. Column 7 reports the 2014-2015 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 2014-2015 is expected to increase from the 2013-2014 budget of \$125,349,930 to \$127,713,276 or 1.89%. This is an increase in revenue of \$2,363,347. The increase is primarily due to the increase in the assessed valuation for 2014.

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 2014-2015 recapture is estimated to be \$60,117,000. This represents an increase of \$1,536,582 or 2.62% from the 2013-2014 budgeted figure of \$58,580,418. The increase is primarily due to the increased 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 been spent, transferred to the District's Depreciation Reserve Fund for designated projects, or to the Healthy Schools general fund.

As of June 30, 2014, 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 \$145,800,000 to \$148,269,379, which is an increase of \$2,469,379 or 1.69%, and is primarily a result of the increase in assessed valuation.

County Revenues

County revenues are projected to increase from \$36,274,000 to \$36,849,171, which is an increase of \$575,171 or 1.59%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$35,816 for 2013-2014 and are projected at approximately \$60,000 for 2014-2015. In 2013-2014 the district received \$3,903 as an audit adjustment from the Wyoming Department of Education. This revenue resulted from the Multi-Purpose Vehicle (MPV) audit of fiscal year 2011-2012 performed by the Wyoming Department of Audit. The district also received \$161,657 in tax shortfall funds in fiscal year 2013-2014 and anticipates receiving \$157,867 in 2014-2015.

Federal Revenues

Campbell County School District received \$86,903 in Impact Aid funds in 2013-2014. It is anticipated that the district will continue to qualify for approximately \$90,000 in 2014-2015.

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 2014-2015 Campbell County School District revenue budget includes \$100,000 for compensation for potential losses for damages to district assets.

Annually, the district enters into a lease/purchase agreement for school buses, which is repaid over a five year period. The District will receive \$1,138,860 in lease proceeds for fiscal year 2014-2015, up from \$1,083,587 received in 2013-2014.

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 2014-2015 budget. It is anticipated that \$1,500,000 of designated contingencies, along with approximately 4.5% of the 2014-2015 operation budget, will be carried forward to the 2015-2016 budget.

EXPENDITURE REVIEW

The increase in student enrollment during the 2013-2014 school year; the increase in foundation funding for health insurance; an increase to the external cost adjustment of one percent; and an increase in special education reimbursement, coupled with decreases in foundation funding for the regional cost adjustment of two percent and the decrease in staff experience, the district will net approximately \$3,100,000 in new funding for the 2014-2015 fiscal year.

The largest new expenditures from the general fund for 2014-2015 are related to Board of Trustees approval of a step increase for employees not 'topped out' on their salary schedule and the addition of 14.75 certified staff members to meet the needs of the growing student population. 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 the increase of 0.375% in the employee's contribution to the Wyoming Retirement System.

The majority of General Fund 01 non-salary and benefit budgets were reduced by ten percent, totaling approximately \$1,060,000. Allocations such as utilities, telephone, contracted services, as well as property and casualty insurance were not reduced.

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 \$18.7 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 \$7,121,244 of cash reserves to support designated board contingency and fund the 2014-2015 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 2014-2015 transfers totaling \$746,500, down from \$797,815 in 2013-14, from the General Fund 01 to other funds within the District are anticipated. A total of \$620,000 will transfer to the Nutrition Services Fund; approximately \$26,500 will be transferred to Fund 20 Grant Special

Revenue to pay benefits on national teacher certification salaries; and an additional \$100,000 will be transferred to Fund 20 Grant Special Revenue for the Ellbogen Grant match.

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 6th Cohort	Summer School
Carl Perkins	Title I-A
Ellbogen	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)	Other State/Local Grants

Other Funds

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

RECOMMENDATION

As Campbell County School District's Associate Superintendent for Instructional Support, I, Kirby Eisenhauer, 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 16, 2014.

Respectfully,



Kirby Eisenhauer
Associate Superintendent for
Instructional Support

Assisted by,



Shelly K. Haney
Fiscal/Budget Manager

NOTICE OF BUDGET HEARING CAMPBELL COUNTY SCHOOL DISTRICT NO. 1	CAMPBELL COUNTY SCHOOL DISTRICT NO. 1 SUMMARY OF PROPOSED BUDGET						NOTICE OF MEETING DATES AND MINUTE AVAILABILITY CAMPBELL COUNTY SCHOOL DISTRICT NO. 1
	Funds		2012-2013 Actual Transactions		2013-2014 Amended Budget	2014-2015 PROPOSED Budget	
<p>The Campbell County School District No. 1 Board of Trustees is currently considering the budget for the fiscal year ending June 30, 2015. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the 16th day of July, 2014, at 7:30 p.m. All persons interested may appear at this time and be heard regarding such budget.</p> <p>Campbell County School District No. 1 Board of Trustees Campbell County, Wyoming</p> <p>Submitted by: Kirby Eisenhauer Assoc. Supt. for Instructional Support</p> <p>Published: July 9, 2014</p>	01	General	122,246,221	119,918,351	132,072,204	134,834,520	<p>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.</p> <p>Notice is also given 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.</p> <p>Linda Jennings, Chairman Campbell County School District #1 Board of Trustees</p>
	02	Building General Fund	551,570	541,612	1,200,000	1,200,000	
	03	General-Healthy Communities	1,348	477,753	523,836	500,000	
	04	Sick Leave General Fund	164	34,635	50,700	50,700	
	20	Grants	9,853,436	9,620,446	12,525,000	14,100,000	
	22	Major Maintenance	4,296,197	4,109,982	7,596,432	8,721,330	
	25	CCSD Rec Grants Spec. Rev.	562,875	608,664	2,090,320	2,502,663	
	31	Depreciation	3,561	5,121,045	4,549,269	4,007,917	
	32	Minor Capital	51,179	56,319	7,423,825	5,692,878	
	33	Major Capital	4,343,147	4,746,748	33,187,413	57,029,980	
	34	Capital Recreation Projects	371,779	945,038	1,582,885	2,756,082	
	40	Debt Service	2,206	-	1,017,049	1,023,660	
	50	Nutrition Service	4,796,814	4,735,142	4,892,708	4,754,728	
	51	CAT/Preschool Enterprise	156,877	127,316	192,170	191,892	
	60	Insurance	17,447,097	17,168,070	19,570,747	21,090,165	
	85	Pension Trust	142,170	415,669	-	-	

Campbell County School District
PROPOSED BUDGET SUMMARY
FY2015 ALL FUNDS

Fund Type / Description		2012-2013 as Amended	2013-2014 as Amended	2014-2015 as Proposed	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds						
General Fund	01	\$128,720,913.72	\$132,072,203.99	\$134,834,519.85	\$2,762,315.86	2.05%
Building General Fund	02	1,001,000.00	1,200,000.00	1,200,000.00	\$0.00	0.00%
Healthy Communities	03	578,769.32	523,835.55	500,000.00	(\$23,835.55)	-4.77%
Sick Leave	04	50,700.00	50,700.00	50,700.00	\$0.00	0.00%
Total General Funds		130,351,383.04	133,846,739.54	136,585,219.85	\$2,738,480.31	2.00%
Special Revenue Funds						
Grants	20	14,645,000.00	12,525,000.00	14,100,000.00	\$1,575,000.00	11.17%
Capital Maintenance	22	7,650,575.87	7,596,432.26	8,721,329.77	\$1,124,897.51	12.90%
Rec Grants	25	1,805,931.10	2,090,319.52	2,502,662.58	\$412,343.06	16.48%
Total Special Revenues		24,101,506.97	22,211,751.78	25,323,992.35	\$3,112,240.57	12.29%
Capital Project Funds						
Depreciation	31	9,604,000.00	4,549,268.55	4,007,917.28	(\$541,351.27)	-13.51%
Minor Capital	32	2,183,341.23	7,423,825.34	5,692,877.85	(\$1,730,947.49)	-30.41%
Major Capital	33	32,471,389.66	33,187,412.81	57,029,980.03	\$23,842,567.22	41.81%
Capital Recreation Projects	34	2,473,487.09	1,582,885.41	2,756,081.90	\$1,173,196.49	42.57%
Total Capital Projects		46,732,217.98	46,743,392.11	69,486,857.06	\$22,743,464.95	32.73%
Debt Service Funds						
South Campus Debt	40	1,014,241.69	1,017,049.49	1,023,659.84	\$6,610.35	0.65%
Enterprise Funds						
Nutrition Services	50	5,184,388.42	4,892,708.13	4,754,728.15	(\$137,979.98)	-2.90%
K' Enterprise Fund	51	249,069.57	192,169.97	191,892.05	(\$277.92)	-0.14%
Total Enterprise		5,433,457.99	5,084,878.10	4,946,620.20	(\$138,257.90)	-2.79%
Internal Service Funds						
Insurance	60	19,242,838.07	19,570,746.56	21,090,164.90	\$1,519,418.34	7.20%
Fiduciary Trust Funds						
Early Release	85	450,017.35	0.00	0.00	-	0.00%
ALL FUNDS TOTAL		\$227,325,663.09	\$228,474,557.58	\$258,456,514.20	\$29,981,956.62	11.60%

2014- 2015 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	\$8,148,143.39	\$5,571,738.05	\$3,386,110.56	\$1,023,659.84	\$155,432.05	\$2,191,765.98	\$20,476,849.87
Local Sources	\$125,725,350.10	\$2,031,203.81	\$2,744,756.90	\$0.00	\$2,349,750.00	\$1,500.00	\$132,852,560.81
State Sources	\$1,382,866.67	\$8,746,050.49	\$63,355,989.60	\$0.00	\$0.00	\$0.00	\$73,484,906.76
Federal Sources	\$90,000.00	\$8,875,000.00	\$0.00	\$0.00	\$1,816,438.15	\$0.00	\$10,781,438.15
Total Revenues	\$135,346,360.16	\$25,223,992.35	\$69,486,857.06	\$1,023,659.84	\$4,321,620.20	\$2,193,265.98	\$237,595,755.59
Other Financing Sources							
Other Sources	\$1,238,859.69	\$100,000.00	\$0.00	\$0.00	\$625,000.00	\$18,896,898.92	\$20,860,758.61
Total Revenues & Other Financing Sources	\$136,585,219.85	\$25,323,992.35	\$69,486,857.06	\$1,023,659.84	\$4,946,620.20	\$21,090,164.90	\$258,456,514.20

Expenditures

Current Expenditures							
Instruction	\$80,210,749.86	\$6,045,000.00	\$206,371.13	\$0.00	\$25,000.00	\$0.00	\$86,487,120.99
Instructional Support	\$17,627,767.20	\$4,945,000.00	\$278,353.35	\$0.00	\$0.00	\$0.00	\$22,851,120.55
General Support	\$11,118,253.06	\$886,709.71	\$0.00	\$0.00	\$0.00	\$0.00	\$12,004,962.77
Maintenance	\$12,900,927.08	\$373,713.79	\$6,937.86	\$0.00	\$0.00	\$0.00	\$13,281,578.73
Transportation	\$9,900,009.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,900,009.71
Support Services	\$1,586,771.08	\$246,308.93	\$0.00	\$0.00	\$6,594.13	\$21,090,164.90	\$22,929,839.04
Community Services	\$242,480.44	\$4,477,662.58	\$0.00	\$0.00	\$4,915,026.07	\$0.00	\$9,635,169.09
Capital Outlay	\$853,425.52	\$8,349,597.34	\$68,995,194.72	\$1,023,659.84	\$0.00	\$0.00	\$79,221,877.42
Debt Service	\$1,398,335.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,398,335.90
Fund Transfers Out	\$746,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$746,500.00
Total Expenditures	\$136,585,219.85	\$25,323,992.35	\$69,486,857.06	\$1,023,659.84	\$4,946,620.20	\$21,090,164.90	\$258,456,514.20

Campbell County School District
FY2015 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	\$8,148,143.39	\$5,571,738.05	\$3,386,110.56	\$3,370,857.87	\$20,476,849.87
REVENUE - LOCAL SOURCES	81000	0.00	0.00	0.00	0.00	\$0.00
Special District Taxes (25 Mill)	81111	142,142,378.95	0.00	0.00	0.00	\$142,142,378.95
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,200,000.00	0.00	0.00	0.00	\$5,200,000.00
Car Company Taxes	81130	100,000.00	0.00	0.00	0.00	\$100,000.00
Penalties & Interest on Del Taxes	81140	450,000.00	0.00	0.00	0.00	\$450,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		147,892,378.95	0.00	0.00	0.00	\$147,892,378.95
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200					
Tuition-Distance Education	81321	36,000.00	0.00	0.00	0.00	\$36,000.00
Interest & Dividends	81510	25,000.00	500.00	600.00	1,750.00	\$27,850.00
Interest on Major Maintenance	81520	0.00	1,500.00	0.00	0.00	\$1,500.00
Other Interest Earned	81590	35,000.00	0.00	0.00	0.00	\$35,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,275,000.00	\$1,275,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	125,000.00	\$125,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	550,000.00	\$550,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	110,000.00	\$110,000.00
Adult Breakfast Sales	81632	0.00	0.00	0.00	10,000.00	\$10,000.00
Food Service Special Functions	81640	0.00	0.00	0.00	197,000.00	\$197,000.00
Other Food Service Income	81690	0.00	0.00	0.00	10,000.00	\$10,000.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	50,350.00	0.00	0.00	0.00	\$50,350.00
Bookstore Sales	81720	29,360.00	0.00	0.00	0.00	\$29,360.00
Stu. Organizations Dues & Fees	81730	1,000.00	0.00	0.00	0.00	\$1,000.00
Fees	81740	288,958.00	36,574.98	0.00	69,500.00	\$395,032.98
Other Pupil Activity Income	81790	337,295.46	0.00	0.00	0.00	\$337,295.46
Pmts to State Foundation Prgm	81800	(60,117,000.00)	0.00	0.00	0.00	-\$60,117,000.00
Indirect Costs Revenue	81850	95,000.00	0.00	0.00	0.00	\$95,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	54,050.00	0.00	0.00	0.00	\$54,050.00
Contributions & Donations	81920	48,786.74	1,992,628.83	2,744,156.90	1,000.00	\$4,786,572.47
Refund of Prior Years Expend.	81950	60,000.00	0.00	0.00	1,000.00	\$61,000.00
Transportation	81981	10,000.00	0.00	0.00	0.00	\$10,000.00
Miscellaneous	81990	30,000.00	0.00	0.00	1,000.00	\$31,000.00

Campbell County School District
FY2015 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
Total Local Revenue		88,876,179.15	2,031,203.81	2,744,756.90	2,351,250.00	\$96,003,389.86
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	34,114,170.95	0.00	0.00	0.00	\$34,114,170.95
Motor Vehicle Tax	82120	1,250,000.00	0.00	0.00	0.00	\$1,250,000.00
Car Company Tax	82130	25,000.00	0.00	0.00	0.00	\$25,000.00
Penalties & Interest on Del Taxes	82140	110,000.00	0.00	0.00	0.00	\$110,000.00
Fines & Forfeitures	82150	1,350,000.00	0.00	0.00	0.00	\$1,350,000.00
Other	82190	0.00	0.00	0.00	0.00	\$0.00
Total County Revenue		36,849,170.95	0.00	0.00	0.00	\$36,849,170.95
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	60,000.00	0.00	0.00	0.00	\$60,000.00
Tax Shortfall	83160	157,866.67	0.00	0.00	0.00	\$157,866.67
Major Bldg Facility Repr/Maint	83170	0.00	4,691,916.55	0.00	0.00	\$4,691,916.55
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Restricted State Grants in Aid	83200	0.00	4,054,133.94	0.00	0.00	\$4,054,133.94
Capital Construction Grant	83250	0.00	0.00	63,355,989.60	0.00	\$63,355,989.60
Other State Restricted	83290	1,415,000.00	0.00	0.00	0.00	\$1,415,000.00
Total State Revenue		1,382,866.67	8,746,050.49	63,355,989.60	0.00	\$73,484,906.76
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	90,000.00	0.00	0.00	0.00	\$90,000.00
Federal Restricted Grants-In-Aid	84200	0.00	8,875,000.00	0.00	256,438.15	\$9,131,438.15
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,275,000.00	\$1,275,000.00
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		90,000.00	8,875,000.00	0.00	1,816,438.15	\$10,781,438.15
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	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	600,000.00	\$600,000.00

Campbell County School District
FY2015 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
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	100,000.00	0.00	625,000.00	\$725,000.00
Transfers from Special Revenue	85220	0.00	0.00	0.00	0.00	\$0.00
Transfer from Capital 'C' Fund	85230	0.00	0.00	0.00	0.00	\$0.00
Sale of Fixed Assets-Pre '97	85311	0.00	0.00	0.00	0.00	\$0.00
Sale of Fixed Assets-Post '97	85312	0.00	0.00	0.00	0.00	\$0.00
Compensation for Losses	85320	100,000.00	0.00	0.00	0.00	\$100,000.00
Capital Leases	85500	1,138,859.69	0.00	0.00	0.00	\$1,138,859.69
Total Other Revenue		1,238,859.69	100,000.00	0.00	19,521,898.92	\$20,860,758.61
 TOTAL - ALL REVENUE W/O BUDGET SUPPORT		128,437,076.46	19,752,254.30	66,100,746.50	23,689,587.07	\$237,979,664.33
 GRAND TOTAL - ALL REVENUE		\$136,585,219.85	\$25,323,992.35	\$69,486,857.06	\$27,060,444.94	\$258,456,514.20

Campbell County School District
FY2015 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	\$790,567.72	\$688,185.23	\$0.00	\$25,000.00	\$1,503,752.95
1100	General Instruction	4,773,855.32	2,206.83	0.00	0.00	\$4,776,062.15
1110	Elementary Instruction	30,384,343.73	1,584,661.49	71,160.52	0.00	\$32,040,165.74
1120	Junior High Instruction	9,955,360.89	35,583.40	59,700.38	0.00	\$10,050,644.67
1130	Senior High Instruction	12,006,171.36	354,268.38	75,510.23	0.00	\$12,435,949.97
1131	All Secondary Instruction	149,861.86	0.00	0.00	0.00	\$149,861.86
	Total General Instruction	57,269,593.16	1,976,720.10	206,371.13	0.00	\$59,452,684.39
1200	Special Instruction					
1210	Students with Disabilities	12,885,569.42	1,453,438.25	0.00	0.00	\$14,339,007.67
1233	Gifted & Talented	1,264,124.88	0.00	0.00	0.00	\$1,264,124.88
1250	Tuition for Students/Disabilities	1,570,000.00	0.00	0.00	0.00	\$1,570,000.00
1260	Educationally Disadvantaged	334,890.33	57,315.70	0.00	0.00	\$392,206.03
1270	Limited English Proficient	617,204.50	22,317.00	0.00	0.00	\$639,521.50
1280	Homebound	40,425.05	0.00	0.00	0.00	\$40,425.05
1290	Other Special Programs	1,168,848.23	1,797,297.72	0.00	0.00	\$2,966,145.95
	Total Special Instruction	17,881,062.41	3,330,368.67	0.00	0.00	\$21,211,431.08
1400	Student Activities					
1410	Student Activities-Elem.	20,149.91	0.00	0.00	0.00	\$20,149.91
1420	Student Activities-Jr. High	1,132,233.84	0.00	0.00	0.00	\$1,132,233.84
1430	Students Activities-Sr. High	2,457,782.46	0.00	0.00	0.00	\$2,457,782.46
	Total Student Activities	3,645,166.21	0.00	0.00	0.00	\$3,645,166.21
1600	Allocation, Basic Programs					
1610	Sec. Allocations (Carl Perkins)	0.00	12,000.00	0.00	0.00	\$12,000.00
1650	State Leadership (Carl Perkins)	0.00	0.00	0.00	0.00	\$0.00
	Total Carl Perkins	0.00	12,000.00	0.00	0.00	\$12,000.00
1800	Distance Learning					
1810	Elementary Distance Learning	551,640.36	37,726.00	0.00	0.00	\$589,366.36
1820	Junior High Distance Learning	72,720.00	0.00	0.00	0.00	\$72,720.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
	Total Distance Learning	624,360.36	37,726.00	0.00	0.00	\$662,086.36
	Total Instruction	80,210,749.86	6,045,000.00	206,371.13	25,000.00	\$86,487,120.99
2000	Instructional Support	250,000.00	679,223.88	0.00	0.00	\$929,223.88
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	2,421,319.30	29,740.90	0.00	0.00	\$2,451,060.20
2111	Supervision of Guidance	8,510.67	0.00	0.00	0.00	\$8,510.67
2112	Counseling Services	0.00	100,000.00	0.00	0.00	\$100,000.00
2114	Information Services	0.00	119,031.42	0.00	0.00	\$119,031.42
2115	Record Maintenance Services	534,458.42	72,455.56	0.00	0.00	\$606,913.98
2117	Assessment Services	7,200.00	65,000.00	0.00	0.00	\$72,200.00
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	197,479.35	0.00	0.00	0.00	\$197,479.35
2123	Social Work Services	594,244.24	0.00	0.00	0.00	\$594,244.24
2124	Student Accounting Services	73,366.73	0.00	0.00	0.00	\$73,366.73

Campbell County School District
FY2015 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	93,573.39	2,000.00	0.00	0.00	\$95,573.39
2132	Health Services	1,584,568.57	185,743.05	0.00	0.00	\$1,770,311.62
2140	Psychological Programs	923,311.45	24,802.03	0.00	0.00	\$948,113.48
2152	Speech Services	1,509,277.57	0.00	0.00	0.00	\$1,509,277.57
2153	Hearing Impaired Services	425,267.19	0.00	0.00	0.00	\$425,267.19
2171	Occupational Therapy	716,273.35	11,737.83	0.00	0.00	\$728,011.18
2172	Physical Therapy	257,394.19	0.00	0.00	0.00	\$257,394.19
2190	Other Support Services-Student	0.00	74,702.00	0.00	0.00	\$74,702.00
	Total Pupil Services	9,346,244.42	685,212.79	0.00	0.00	\$10,031,457.21
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	0.00	41,824.00	0.00	0.00	\$41,824.00
2211	Supv of Improve/Instr Services	323,591.28	37,980.84	0.00	0.00	\$361,572.12
2212	Instr/Curriculum Development	275,252.89	2,034,031.63	0.00	0.00	\$2,309,284.52
2213	Staff Training (Certified)	629,768.40	1,406,459.52	0.00	0.00	\$2,036,227.92
2219	Other Improve/Instr Services	199,325.84	0.00	0.00	0.00	\$199,325.84
2221	Supv of Media Services	27,005.75	0.00	0.00	0.00	\$27,005.75
2222	School Library Services	2,259,092.94	390.76	0.00	0.00	\$2,259,483.70
2223	Audiovisual Services	7,655.43	0.00	0.00	0.00	\$7,655.43
2229	Other Media Services	0.00	0.00	0.00	0.00	\$0.00
2230	Supv of Spec Ed Services	338,890.49	0.00	0.00	0.00	\$338,890.49
2240	Technology Integration	3,618,936.56	59,876.58	278,353.35	0.00	\$3,957,166.49
2290	Other Support Services	352,003.20	0.00	0.00	0.00	\$352,003.20
	Total Staff Services	8,031,522.78	3,580,563.33	278,353.35	0.00	\$11,890,439.46
	Total Instructional Support	17,627,767.20	4,945,000.00	278,353.35	0.00	\$22,851,120.55
3000	General Support	275,000.00	830,306.54	0.00	0.00	\$1,105,306.54
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	856,667.12	0.00	0.00	0.00	\$856,667.12
3312	Community Relations Services	207,542.79	0.00	0.00	0.00	\$207,542.79
3321	Principal Services	6,678,648.10	56,403.17	0.00	0.00	\$6,735,051.27
3329	Other Support-School Admin	16,365.00	0.00	0.00	0.00	\$16,365.00
3330	Business Administration	473,551.41	0.00	0.00	0.00	\$473,551.41
3331	Fiscal Services	687,794.65	0.00	0.00	0.00	\$687,794.65
3332	Purchasing Services	185,391.92	0.00	0.00	0.00	\$185,391.92
3333	Warehouse/Distributing Serv	257,300.01	0.00	0.00	0.00	\$257,300.01
3334	Printing Services	472,234.67	0.00	0.00	0.00	\$472,234.67
3335	Data Processing Services	499,626.44	0.00	0.00	0.00	\$499,626.44
3339	Other Business Support Serv.	117,731.70	0.00	0.00	0.00	\$117,731.70
3350	Board of Education Services	390,399.25	0.00	0.00	0.00	\$390,399.25
	Total General Administration	10,843,253.06	56,403.17	0.00	0.00	\$10,899,656.23
3400	General Operation/Maint	300,000.00	0.00	0.00	0.00	\$300,000.00
3410	Supv of Maint/Plants	392,882.26	0.00	0.00	0.00	\$392,882.26
3420	Operating Bldg Services	10,726,494.41	1,981.36	6,270.73	0.00	\$10,734,746.50
3430	Care/Upkeep of Grounds	421,038.88	0.00	667.13	0.00	\$421,706.01
3440	Care/Upkeep of Equipment	534,748.04	0.00	0.00	0.00	\$534,748.04
3450	Vehicle Maintenance	155,404.48	0.00	0.00	0.00	\$155,404.48
3460	Security Services	275,901.65	0.00	0.00	0.00	\$275,901.65
3470	Major Bldg & Facility Maint.	0.00	371,732.43	0.00	0.00	\$371,732.43

Campbell County School District
FY2015 Expenditure Projections - All Funds

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3490	Operation/Maint of Plant	94,457.36	0.00	0.00	0.00	\$94,457.36
	Total Operation/Maintenance	12,900,927.08	373,713.79	6,937.86	0.00	\$13,281,578.73
3500	Transportation	147,000.00	0.00	0.00	0.00	\$147,000.00
3510	Student - To/From School	6,077,020.05	0.00	0.00	0.00	\$6,077,020.05
3520	Student - Activity	479,973.99	0.00	0.00	0.00	\$479,973.99
3530	Supv of Transportation	580,562.19	0.00	0.00	0.00	\$580,562.19
3540	Monitoring Services	470,608.97	0.00	0.00	0.00	\$470,608.97
3550	Vehicle Servicing	1,799,680.92	0.00	0.00	0.00	\$1,799,680.92
3560	Other Student Transportation	84,781.85	0.00	0.00	0.00	\$84,781.85
3590	All Other Transportation	260,381.74	0.00	0.00	0.00	\$260,381.74
	Total Transportation	9,900,009.71	0.00	0.00	0.00	\$9,900,009.71
3800	Support Services - Central					\$0.00
3810	Planning Services	121,500.00	35,843.50	0.00	0.00	\$157,343.50
3830	Staff Services	1,427,474.12	0.00	0.00	21,090,164.90	\$22,517,639.02
3850	Technology Coordination	2,361.52	0.00	0.00	0.00	\$2,361.52
	Total Support Services	1,551,335.64	35,843.50	0.00	21,090,164.90	\$22,677,344.04
3900	Other Support Services	35,435.44	210,465.43	0.00	6,594.13	\$252,495.00
	Total Other Support Services	35,435.44	210,465.43	0.00	6,594.13	\$252,495.00
	Total General Support	35,505,960.93	1,506,732.43	6,937.86	21,096,759.03	\$58,116,390.25
4000	Community Services	30,000.00	1,571,090.38	0.00	0.00	\$1,601,090.38
4100	Food Service Operations	0.00	0.00	0.00	4,500,250.00	\$4,500,250.00
4190	Non-Allowable Food Service	0.00	0.00	0.00	247,884.02	\$247,884.02
4300	Community Services	212,480.44	2,906,572.20	0.00	0.00	\$3,119,052.64
	Total Community Services	242,480.44	4,477,662.58	0.00	4,915,026.07	\$9,635,169.09
5000	Capital Outlay	10,000.00	5,719,020.87	1,500,000.00	0.00	\$7,229,020.87
5100	Land Acquisitions	0.00	0.00	2,000,000.00	0.00	\$2,000,000.00
5200	Site Improvement	16,993.60	334,820.03	1,610,732.68	0.00	\$1,962,546.31
5300	Architecture/Engineering	0.00	0.00	245,620.72	0.00	\$245,620.72
5500	Building Acquisition/Constr	753,292.57	0.00	22,927,915.03	0.00	\$23,681,207.60
5600	Building Improvement	73,139.35	2,295,756.44	40,710,926.29	1,023,659.84	\$44,103,481.92
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	853,425.52	8,349,597.34	68,995,194.72	1,023,659.84	\$79,221,877.42
6000	Other Uses	0.00	0.00	0.00	0.00	\$0.00
6100	Debt Service	1,398,335.90	0.00	0.00	0.00	\$1,398,335.90
6200	Transfers to Other Funds	746,500.00	0.00	0.00	0.00	\$746,500.00
	Total Other Uses	2,144,835.90	0.00	0.00	0.00	\$2,144,835.90
Total Expenditure Budget		\$136,585,219.85	\$25,323,992.35	\$69,486,857.06	\$27,060,444.94	\$258,456,514.20

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2011-2012 as Amd'd 6/12/12	2012-2013 as Amd'd 6/11/13	2013-2014 as Amd'd 6/10/14	2014-2015 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	7,134,257.65	7,276,747.88	6,722,274.76	7,121,243.59	398,968.83	5.94%
Excess Rev. Collected-Prior Years	3,570,529.00	718,007.00	0.00	0.00	0.00	0.00%
Local Revenue	141,971,130.00	151,790,118.00	145,800,000.00	148,269,378.95	2,469,378.95	1.69%
County Revenue	35,328,391.00	37,395,000.00	36,274,000.00	36,849,170.95	575,170.95	1.59%
State Revenue	(710,000.00)	(192,000.00)	573,570.23	1,382,866.67	809,296.44	141.10%
Federal Revenue	55,000.00	60,000.00	87,000.00	90,000.00	3,000.00	3.45%
Other Revenue	1,550,624.69	1,377,932.00	1,195,776.69	1,238,859.69	43,083.00	3.60%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	323,000.00	13,115.84	0.00	0.00	0.00	0.00%
Recapture	(61,660,529.00)	(69,718,007.00)	(58,580,417.69)	(60,117,000.00)	1,536,582.31	-2.62%
TOTAL REVENUE	127,562,403.34	128,720,913.72	132,072,203.99	134,834,519.85	2,762,315.86	2.09%
EXPENDITURES						
Operating Budget	122,294,232.65	123,339,243.91	126,934,734.45	129,792,458.95	2,857,724.50	2.25%
Bus Lease/Purchase P & I	1,279,920.69	1,384,172.65	1,409,404.58	1,398,335.90	(11,068.68)	-0.79%
Contingency/Roll-Over	2,930,250.00	2,930,250.00	2,930,250.00	2,897,225.00	(33,025.00)	-1.13%
Operating Transfers:						
Ellbogen Grant Match (Fund 20)	0.00	0.00	100,000.00	100,000.00	0.00	100.00%
Nutrition Services (Fund 50)	952,177.89	865,747.16	671,314.96	620,000.00	(51,314.96)	-7.64%
Nat'l Teacher Benefits (Fund 20)	24,543.60	26,500.00	26,500.00	26,500.00	0.00	0.00%
Technology (FY11 & FY12 Fund 31)	71,500.00	0.00	0.00	0.00	0.00	0.00%
CAT/Preschool (Fund 51)	9,778.51	0.00	0.00	0.00	0.00	0.00%
Early Release (Fund 85)	0.00	175,000.00	0.00	0.00	0.00	0.00%
TOTAL EXPENDITURES	127,562,403.34	128,720,913.72	132,072,203.99	134,834,519.85	2,762,315.86	2.09%

Budget Assessed Value History: FY12 \$5,425,565,207 - FY13 Est'd \$5,820,000,000 - FY2014 \$5,559,437,548 - FY2015 \$5,685,695,158

CAMPBELL COUNTY SCHOOL DISTRICT FY2015 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2011-2012 Amended Budget	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Actual	2013-2014 Amended Budget	2013-2014 Actual	2014-2015 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$7,134,257.65		\$7,276,747.88		\$6,722,274.76		\$7,121,243.59	\$398,968.83	5.94%
Excess Revenue Collected in Prior Years	80100	3,570,529.00		718,007.00		0.00	0.00	0.00	\$0.00	0.00%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	135,639,130.00	136,218,168.51	145,500,000.00	145,846,330.98	139,203,000.00	138,858,627.96	142,142,378.95	\$2,939,378.95	2.11%
Operations Mill	81112	0.00	0.00	0.00	6.88	0.00	1.85	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.00	0.00	6.29	0.00	1.85	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,100,000.00	4,922,637.44	4,960,000.00	4,959,959.43	5,445,000.00	5,145,812.87	5,200,000.00	(\$245,000.00)	-4.50%
Car Company Taxes	81130	80,000.00	105,178.11	80,000.00	98,179.78	80,000.00	98,665.14	100,000.00	\$20,000.00	25.00%
Delinquent Taxes (Recapturable)	81140	700,000.00	417,094.36	510,000.00	620,160.56	642,000.00	439,920.64	450,000.00	(\$192,000.00)	-29.91%
BOCES Tax	81170	0.00	0.00	0.00	3.46	0.00	4.81	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%
Sub Total - Local Taxes		141,519,130.00	141,663,078.42	151,050,000.00	151,524,647.38	145,370,000.00	144,543,035.12	147,892,378.95	\$2,522,378.95	1.74%
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	30,000.00	49,845.00	40,000.00	37,076.00	40,000.00	32,007.00	36,000.00	(\$4,000.00)	-10.00%
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	2,961.60	2,961.60	3,004.54	2,994.08	0.00	0.00	0.00	\$0.00	0.00%
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Earnings on Investments	81500									
Interest & Dividends	81510	50,000.00	20,460.66	25,000.00	19,524.15	25,000.00	14,704.29	25,000.00	\$0.00	0.00%
Other Interest Earned	81590	36,000.00	50,335.90	50,000.00	26,114.06	40,000.00	18,656.84	35,000.00	(\$5,000.00)	-12.50%
Pupil Activities	81700									
Student Fees	81740	61,438.40	64,978.40	36,995.46	59,116.36	52,000.00	55,502.28	45,000.00	(\$7,000.00)	-13.46%
Other Pupil Activity Income	81790	0.00	700.00	0.00	175.00	0.00	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(58,090,000.00)	(58,086,318.73)	(69,000,000.00)	(67,025,249.94)	(58,580,417.69)	(58,580,417.69)	(60,117,000.00)	\$1,536,582.31	-2.62%
Pmts to State Foundation Program-Excess	81800	(3,570,529.00)	(3,570,529.00)	(718,007.00)	(718,007.00)	0.00	0.00	0.00	\$0.00	0.00%
Indirect Costs	81850	150,000.00	129,712.59	100,000.00	94,435.04	100,000.00	83,843.65	95,000.00	(\$5,000.00)	-5.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	44,600.00	50,568.00	40,000.00	37,033.83	40,000.00	22,981.00	40,000.00	\$0.00	0.00%
Contributions & Donations	81920	0.00	0.00	4,118.00	4,118.00	1,000.00	0.00	1,000.00	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	29,000.00	27,930.90	396,000.00	414,249.21	62,000.00	64,288.46	60,000.00	(\$2,000.00)	-3.23%
Transportation - Public	81981	5,000.00	6,525.70	5,000.00	4,432.61	10,000.00	9,389.63	10,000.00	\$0.00	0.00%
Miscellaneous	81990	43,000.00	45,567.67	40,000.00	76,631.60	60,000.00	21,366.80	30,000.00	(\$30,000.00)	-50.00%
Total Local Revenue		80,310,601.00	80,455,817.11	82,072,111.00	84,557,290.38	87,219,582.31	86,285,357.38	88,152,378.95	\$932,796.64	1.07%

CAMPBELL COUNTY SCHOOL DISTRICT FY2015 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2011-2012 Amended Budget	2011-2012 Actual	2012-2013 Amended Budget	2012-2013 Actual	2013-2014 Amended Budget	2013-2014 Actual	2014-2015 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	32,553,391.00	32,692,359.71	34,920,000.00	35,003,118.85	33,409,000.00	33,326,069.36	34,114,170.95	\$705,170.95	2.11%
Motor Vehicle Tax	82120	1,200,000.00	1,181,432.98	1,200,000.00	1,190,390.24	1,315,000.00	1,234,995.14	1,250,000.00	(\$65,000.00)	-4.94%
Car Company Tax	82130	100,000.00	25,242.74	25,000.00	23,563.15	25,000.00	23,679.63	25,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	125,000.00	100,102.66	100,000.00	148,833.13	325,000.00	105,577.91	110,000.00	(\$215,000.00)	-66.15%
Fines & Forfeitures	82150	1,350,000.00	1,137,308.76	1,150,000.00	1,153,625.01	1,200,000.00	1,369,773.32	1,350,000.00	\$150,000.00	12.50%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		35,328,391.00	35,136,446.85	37,395,000.00	37,519,530.38	36,274,000.00	36,060,095.36	36,849,170.95	\$575,170.95	1.59%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	(1,000,000.00)	(1,536,808.00)	(250,000.00)	(19,657.00)	(250,000.00)	3,903.00	(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	100,000.00	42,092.71	58,000.00	60,821.13	50,000.00	35,815.82	60,000.00	\$10,000.00	20.00%
Tax Shortfall	83160	0.00	0.00	0.00	0.00	161,570.23	161,657.05	157,866.67	(\$3,703.56)	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	190,000.00	191,097.82	0.00	0.00	612,000.00	542,861.13	1,415,000.00	\$803,000.00	131.21%
Total State Revenue		(710,000.00)	(1,303,617.47)	(192,000.00)	41,164.13	573,570.23	744,237.00	1,382,866.67	\$809,296.44	141.10%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	55,000.00	39,113.89	60,000.00	106,460.83	87,000.00	86,902.79	90,000.00	\$3,000.00	3.45%
Total Federal Revenue		55,000.00	39,113.89	60,000.00	106,460.83	87,000.00	86,902.79	90,000.00	\$3,000.00	3.45%
OTHER REVENUE	85000									
Operating Transfer fr "H" Fund 03	85201	13,000.00	12,883.83	0.00	7,629.85	7,100.00	7,013.32	0.00	(\$7,100.00)	-100.00%
Operating Transfer fr Special Revenue	85220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Capital	85230	310,000.00	309,393.72	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Enterprise Fund	85250	0.00	0.00	13,115.84	13,531.39	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer from Agency Fund	85280	0.00	0.00	0.00	0.00	2,317.69	0.00	0.00	(\$2,317.69)	-100.00%
Sale of Fixed Assets-Non-Recapturable	85311	1,000.00	0.00	3,000.00	236.26	0.00	0.00	0.00	\$0.00	0.00%
Sale of Fixed Assets	85312	1,000.00	0.00	2,000.00	0.00	3,000.00	0.00	0.00	(\$3,000.00)	-100.00%
Compensation for Losses	85320	232,947.69	14,249.78	100,000.00	378.26	100,000.00	1,214.00	100,000.00	\$0.00	0.00%
Capital Lease	85500	1,315,677.00	1,315,677.00	1,272,932.00	1,272,932.00	1,083,359.00	1,083,586.69	1,138,859.69	\$55,500.69	5.12%
Total Other Revenue		1,873,624.69	1,652,204.33	1,391,047.84	1,294,707.76	1,195,776.69	1,091,814.01	1,238,859.69	\$43,083.00	3.60%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		116,857,616.69	115,979,964.71	120,726,158.84	123,519,153.48	125,349,929.23	124,268,406.54	127,713,276.26	\$2,363,347.03	1.89%
GRAND TOTAL - ALL REVENUE		\$127,562,403.34	\$115,979,964.71	\$128,720,913.72	\$123,519,153.48	\$132,072,203.99	\$124,268,406.54	\$134,834,519.85	\$2,762,315.86	2.09%
		\$178,518,145.69		\$190,444,165.84		\$183,930,346.92		\$187,830,276.26		

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

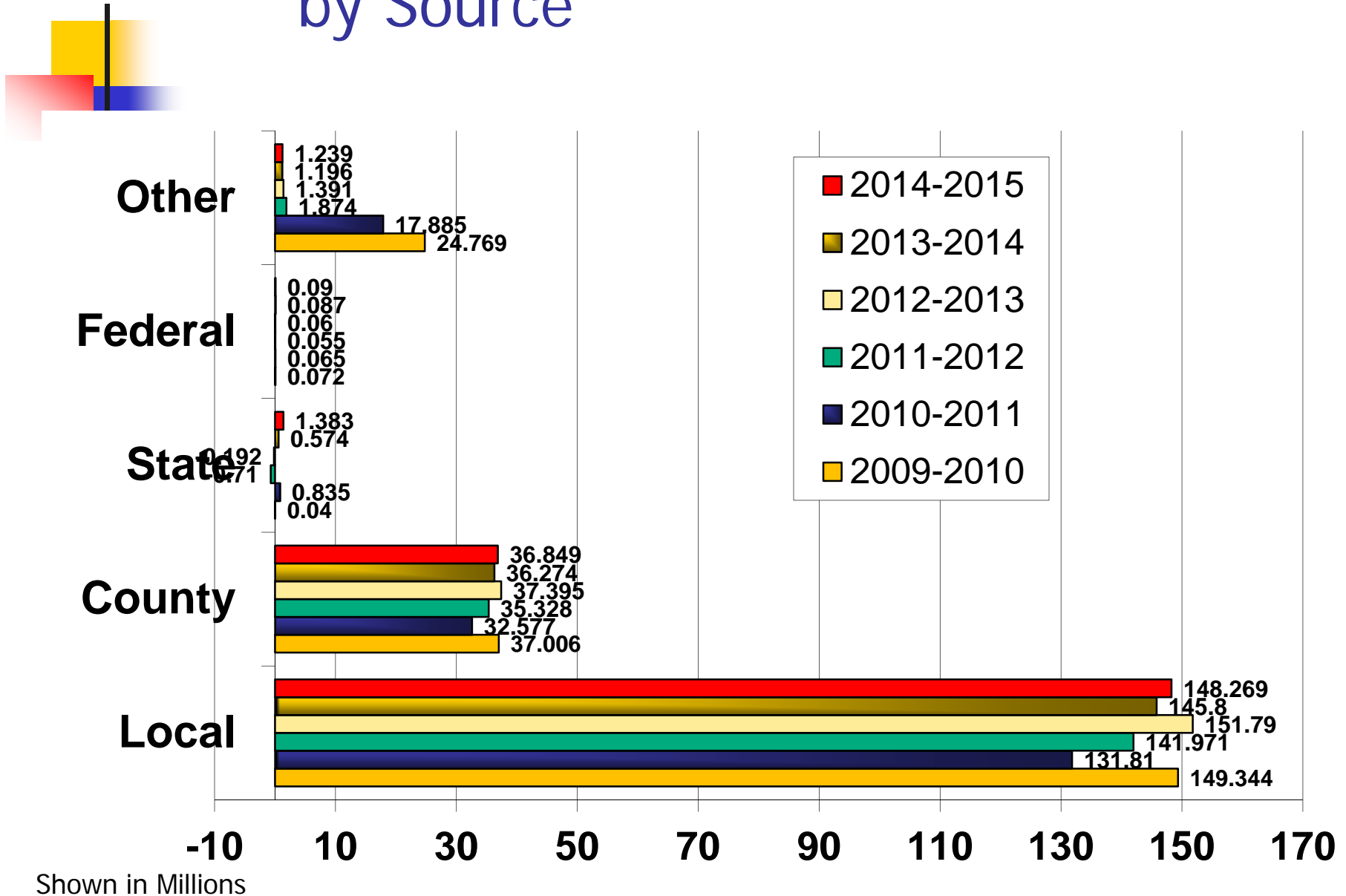
2012-2013 Revenue based on estimated assessed valuation of \$5,820,000,000 used for budget purposes. Actual assessed valuation \$5,839,065,491

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

2014-2015 Revenue based on assessed valuation of 5,685,695,158

Non-Foundation Revenues (Not Recapturable)

General Fund 01 Revenues by Source

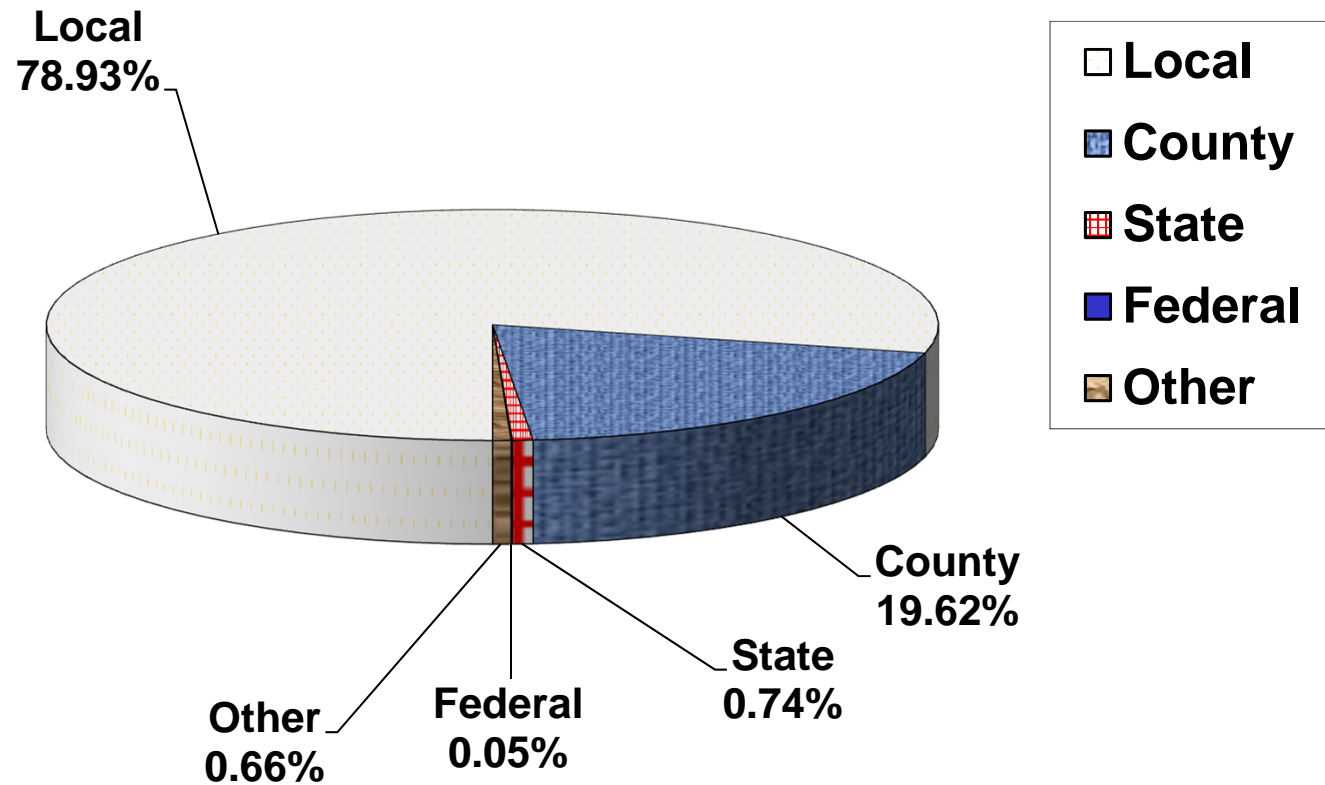


General Fund 01 Revenues 2014-2015

Local	\$148.269
County	36.849
State	1.383
Federal	0.090
Other	1.239
Total	\$187.830
Recapture	-60.117
Net Revenue	\$127.713

w/o Budget Support

Funds in Millions



CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2013-2014 Budget	Proposed 2014-2015 Budget	Increase/ (Decrease)	Percent of Change
1000	Instruction	\$35,420.80	\$680,000.00	\$644,579.20	1819.78%
1100	General Instruction	1,427,616.38	4,708,745.13	\$3,281,128.75	229.83%
1110	Elementary Instruction	30,530,561.79	29,951,616.44	-\$578,945.35	-1.90%
1120	Junior High Instruction	10,101,426.01	9,755,912.50	-\$345,513.51	-3.42%
1130	Senior High Instruction	12,015,782.49	11,790,856.81	-\$224,925.68	-1.87%
1131	All Secondary Instruction	141,642.36	149,861.86	\$8,219.50	5.80%
	Total General Instruction	54,217,029.03	56,356,992.74	\$2,139,963.71	3.95%
1200	Special Instruction				
1210	Students with Disabilities	12,865,205.32	12,882,070.44	\$16,865.12	0.13%
1233	Gifted & Talented	1,239,172.20	1,257,084.88	\$17,912.68	1.45%
1250	Tuition for Students/Disabilities	1,570,000.00	1,570,000.00	\$0.00	0.00%
1260	Educationally Disadvantaged	346,361.77	324,890.33	-\$21,471.44	-6.20%
1270	Limited English Proficient	608,341.19	617,204.50	\$8,863.31	1.46%
1280	Homebound	42,702.12	40,425.05	-\$2,277.07	-5.33%
1290	Other Special Programs	1,109,010.80	1,147,013.40	\$38,002.60	3.43%
	Total Special Instruction	17,780,793.40	17,838,688.60	\$57,895.20	0.33%
1400	Student Activities	0.00	35,000.00	\$35,000.00	100.00%
1410	Student Activities - Elem.	16,322.27	20,149.91	\$3,827.64	23.45%
1420	Student Activities - Jr. High	1,124,687.93	997,920.39	-\$126,767.54	-11.27%
1430	Student Activities - Sr. High	2,263,994.09	2,168,607.03	-\$95,387.06	-4.21%
	Total Student Activities	3,405,004.29	3,221,677.33	-\$183,326.96	-5.38%
1800	Distance Learning				
1810	Elementary Distance Learning	580,761.38	551,640.36	-\$29,121.02	-5.01%
1820	Junior High Distance Learning	80,800.00	72,720.00	-\$8,080.00	-10.00%
1830	Sr High Distance Learning	0.00	0.00	\$0.00	0.00%
	Total Distance Learning	661,561.38	624,360.36	-\$37,201.02	-5.62%
	Total Instruction	76,099,808.90	78,721,719.03	\$2,621,910.13	3.45%
2000	Instructional Support	6,766.10	250,000.00	\$243,233.90	3594.89%
2100	Pupil Services				
2110	Guidance Services	2,440,759.53	2,418,282.30	-\$22,477.23	-0.92%
2111	Supervision of Guidance	7,023.78	8,510.67	\$1,486.89	21.17%
2114	Information Services	537.45	0.00	-\$537.45	-100.00%
2115	Record Maintenance Services	544,174.62	534,458.42	-\$9,716.20	-1.79%
2117	Assessment Services	8,000.00	7,200.00	-\$800.00	-10.00%
2122	Attendance Services	196,665.95	197,479.35	\$813.40	0.41%
2123	Social Work Services	616,524.27	594,244.24	-\$22,280.03	-3.61%
2124	Student Accounting Services	73,428.08	73,366.73	-\$61.35	-0.08%
2131	Supervision of Health Services	106,155.10	93,573.39	-\$12,581.71	-11.85%
2132	Health Services	1,628,911.31	1,584,408.57	-\$44,502.74	-2.73%
2140	Psychological Programs	908,524.00	923,311.45	\$14,787.45	1.63%
2152	Speech Services	1,390,467.95	1,509,277.57	\$118,809.62	8.54%
2153	Hearing Impaired Services	370,988.62	425,267.19	\$54,278.57	14.63%
2170	Therapy Services	8,000.00	0.00	-\$8,000.00	-100.00%
2171	Occupational Therapy	710,387.75	716,273.35	\$5,885.60	0.83%
2172	Physical Therapy	252,676.48	257,394.19	\$4,717.71	1.87%
2190	Other Support Services-Student	7.20	0.00	-\$7.20	-100.00%
	Total Pupil Services	9,263,232.09	9,343,047.42	\$79,815.33	0.86%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

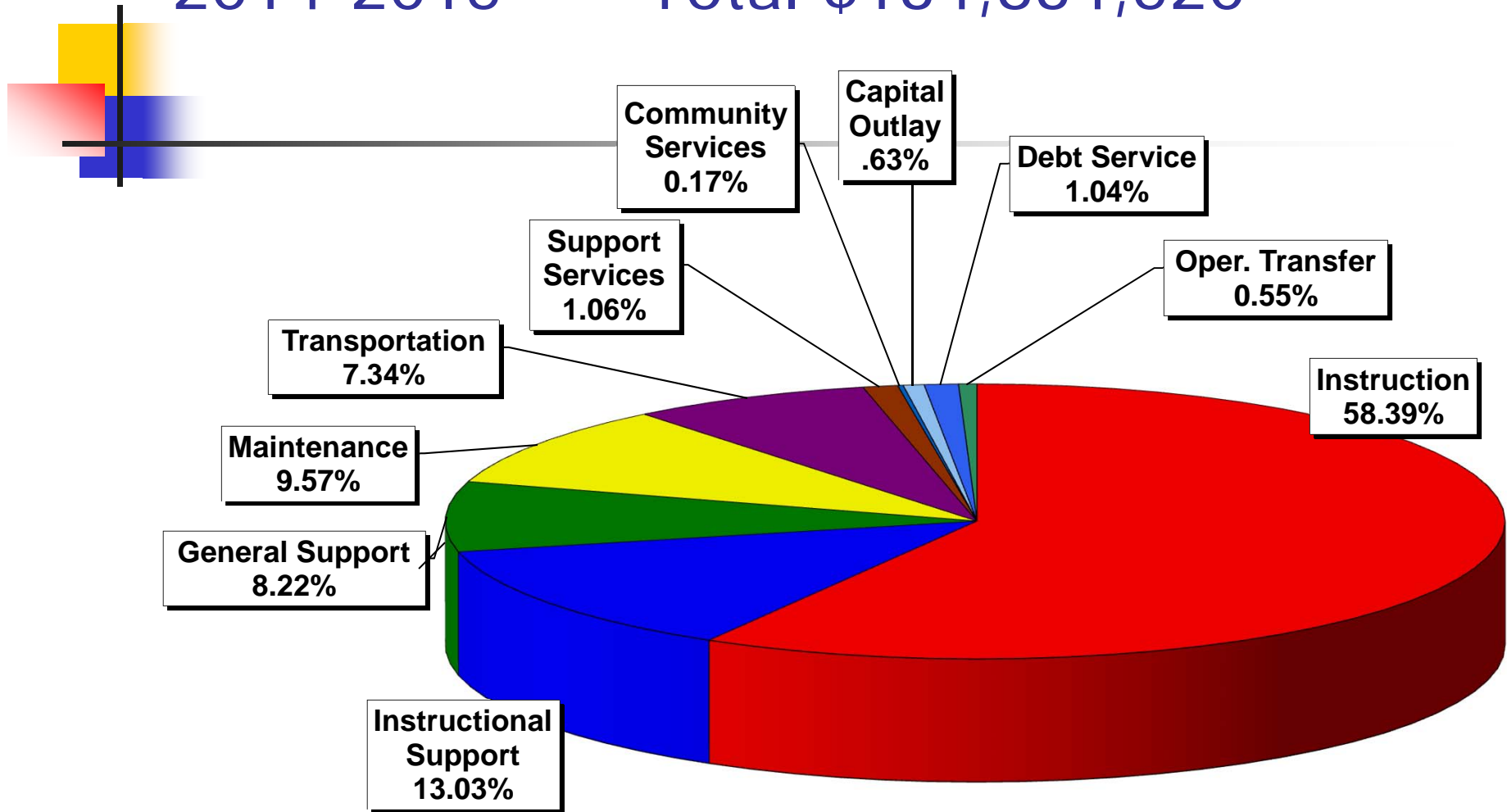
Acct. No.	Account Title	As Amended 2013-2014 Budget	Proposed 2014-2015 Budget	Increase/ (Decrease)	Percent of Change
2200	Staff Services				
2210	Instruction Improvement				
2211	Supv of Improve/Instr Services	449,533.87	323,591.28	-\$125,942.59	-28.02%
2212	Instr/Curriculum Development	305,108.12	275,252.89	-\$29,855.23	-9.79%
2213	Staff Training (Certified)	699,690.14	627,268.40	-\$72,421.74	-10.35%
2219	Other Improve/Instr Services	197,809.86	193,050.84	-\$4,759.02	-2.41%
2221	Supv of Media Services	23,726.76	27,005.75	\$3,278.99	13.82%
2222	School Library Services	2,335,270.20	2,212,671.42	-\$122,598.78	-5.25%
2223	Audiovisual Services	2,541.66	7,655.43	\$5,113.77	201.20%
2230	Supv of Special Ed Services	336,925.18	338,890.49	\$1,965.31	0.58%
2240	Technology Integration	3,175,392.44	3,618,926.56	\$443,534.12	13.97%
2290	Other Support Services	311,343.69	352,003.20	\$40,659.51	13.06%
	Total Staff Services	7,837,341.92	7,976,316.26	\$138,974.34	1.77%
	Total Instructional Support	17,107,340.11	17,569,363.68	\$462,023.57	2.70%
3000	General Support	4,566.87	275,000.00	\$270,433.13	5921.63%
3300	General Administration				
3311	Superintendent Services	891,070.12	856,667.12	-\$34,403.00	-3.86%
3312	Community Relations Services	0.00	207,542.79	\$207,542.79	100.00%
3321	Principal Services	6,739,122.06	6,650,798.45	-\$88,323.61	-1.31%
3329	Other Principal Services	19,900.01	16,365.00	-\$3,535.01	-17.76%
3330	Business Administration	482,507.65	473,551.41	-\$8,956.24	-1.86%
3331	Fiscal Services	663,824.46	687,794.65	\$23,970.19	3.61%
3332	Purchasing Services	195,197.41	185,391.92	-\$9,805.49	-5.02%
3333	Warehouse/Distributing Services	338,828.31	257,300.01	-\$81,528.30	-24.06%
3334	Printing Services	577,996.25	472,234.67	-\$105,761.58	-18.30%
3335	Data Processing Services	517,791.39	499,626.44	-\$18,164.95	-3.51%
3339	Other Business Support Services	116,448.69	117,731.70	\$1,283.01	1.10%
3350	Board of Education Services	677,682.86	390,399.25	-\$287,283.61	-42.39%
3354	Election Services	0.00	0.00	\$0.00	0.00%
	Total General Administration	11,220,369.21	10,815,403.41	-\$404,965.80	-3.61%
3400	General Operation/Maintenance	52,393.91	300,000.00	\$247,606.09	472.59%
3410	Supv of Maint/Plants	458,294.89	392,882.26	-\$65,412.63	-14.27%
3420	Operating Building Services	10,702,340.17	10,726,494.41	\$24,154.24	0.23%
3430	Care/Upkeep of Grounds	563,154.38	421,038.88	-\$142,115.50	-25.24%
3440	Care/Upkeep of Equipment	523,141.59	534,448.04	\$11,306.45	2.16%
3450	Vehicle Maintenance	185,661.69	155,404.48	-\$30,257.21	-16.30%
3460	Security Services	190,111.54	275,901.65	\$85,790.11	45.13%
3490	Operation/Maint of Plant	91,557.27	94,457.36	\$2,900.09	3.17%
	Total Operation/Maintenance	12,766,655.44	12,900,627.08	\$133,971.64	1.05%

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budget Comparison by Function

Acct. No.	Account Title	As Amended 2013-2014 Budget	Proposed 2014-2015 Budget	Increase/ (Decrease)	Percent of Change
3500	Transportation	2,236.65	147,000.00	\$144,763.35	6472.33%
3510	Student - To/From School	5,984,319.90	6,077,020.05	\$92,700.15	1.55%
3520	Student - Activity	724,687.75	479,973.99	-\$244,713.76	-33.77%
3530	Supv of Transportation	582,074.55	580,562.19	-\$1,512.36	-0.26%
3540	Monitoring Services	464,356.80	470,608.97	\$6,252.17	1.35%
3550	Vehicle Servicing	2,213,072.05	1,799,680.92	-\$413,391.13	-18.68%
3560	Other Student Transportation	89,493.52	84,781.85	-\$4,711.67	-5.26%
3590	All Other Transportation	95,401.32	260,381.74	\$164,980.42	172.93%
	Total Transportation	10,155,642.54	9,900,009.71	-\$255,632.83	-2.52%
3800	Support Services - Central				
3810	Planning Services	36,749.87	121,500.00	\$84,750.13	230.61%
3830	Staff Services	1,237,401.92	1,270,470.32	\$33,068.40	2.67%
3850	Technology Coordination	189,541.29	2,361.52	-\$187,179.77	-98.75%
3900	Other Support Services	34,908.37	35,435.44	\$527.07	1.51%
	Total Support Services	1,498,601.45	1,429,767.28	-\$68,834.17	-4.59%
	Total General Support	35,645,835.51	35,320,807.48	-\$325,028.03	-0.91%
4000	Community Services	4,780.24	30,000.00	\$25,219.76	527.58%
4100	Food Service Operations	5,842.80	0.00	-\$5,842.80	-100.00%
4190	Non-Allowable Food Service	1,716.00	0.00	-\$1,716.00	-100.00%
4300	Community Services	208,058.90	194,368.24	-\$13,690.66	-6.58%
	Total Community Services	220,397.94	224,368.24	\$3,970.30	1.80%
5000	Capital Outlay	0.00	10,000.00	\$10,000.00	100.00%
5100	Site Acquisition	15,255.50	0.00	-\$15,255.50	-100.00%
5200	Site Improvement	16,993.60	16,993.60	\$0.00	0.00%
5500	Building Acquisition/Construction	688,655.58	753,292.57	\$64,636.99	9.39%
5600	Building Improvement	70,697.31	73,139.35	\$2,442.04	3.45%
		791,601.99	853,425.52	\$61,823.53	7.81%
6100	Debt Service	1,409,404.58	1,398,335.90	-\$11,068.68	-0.79%
6200	Transfers to Other Funds	797,814.96	746,500.00	-\$51,314.96	-6.43%
	Total Operating Budget	\$132,072,203.99	\$134,834,519.85	\$2,762,315.86	2.09%

General Fund 01 Expenses by Function

2014-2015 Total \$134,834,520



CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2014-2015

Acct. No.	Account Title	Salaries 01000- 01999	Employee Benefits 02000- 02999	Purchased Services 03000- 03999	Supplies & Materials 04000- 04999	Capital Outlay 05000- 05999	Other Objects 06000- 06999	Other Uses 07000- 07999	Total Expenditures Current Fiscal Year
1000	Instruction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$680,000.00	\$680,000.00
1100	General Instruction	1,499,128.15	1,071,946.93	24,962.21	1,052,581.37	9,976.47	150.00	1,050,000.00	\$4,708,745.13
1110	Elementary Instruction	20,930,598.93	7,890,512.18	171,273.51	860,659.53	91,829.29	6,743.00	0.00	\$29,951,616.44
1120	Junior High Instruction	6,575,398.93	2,847,770.92	31,024.10	244,644.98	52,024.57	5,049.00	0.00	\$9,755,912.50
1130	Senior High Instruction	7,903,439.69	3,246,958.25	113,298.11	469,028.23	46,832.53	11,300.00	0.00	\$11,790,856.81
1131	All Secondary Instruction	96,526.00	21,215.53	11,162.19	19,858.14	1,000.00	100.00	0.00	\$149,861.86
1210	Students with Disabilities	8,719,369.22	4,111,288.51	11,284.28	39,746.23	382.20	0.00	0.00	\$12,882,070.44
1233	Gifted and Talented	915,479.50	326,457.03	3,143.26	11,555.09	0.00	450.00	0.00	\$1,257,084.88
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	186,005.75	73,962.05	4,258.93	58,606.60	1,757.00	300.00	0.00	\$324,890.33
1270	Limited English Proficient	398,479.65	207,755.37	300.00	10,669.48	0.00	0.00	0.00	\$617,204.50
1280	Homebound	18,515.00	1,416.40	20,493.65	0.00	0.00	0.00	0.00	\$40,425.05
1290	Other Special Programs	772,359.13	261,242.37	4,470.00	43,490.17	0.00	2,451.73	63,000.00	\$1,147,013.40
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00	\$35,000.00
1410	Student Activities - Elem.	7,360.00	789.91	12,000.00	0.00	0.00	0.00	0.00	\$20,149.91
1420	Student Activities - Jr. High	694,219.76	157,727.64	109,600.34	34,872.65	600.00	900.00	0.00	\$997,920.39
1430	Student Activities - Sr. High	1,234,339.53	311,452.93	511,099.85	74,494.72	22,800.00	14,420.00	0.00	\$2,168,607.03
1810	Elementary Distance Learning	147,987.00	81,042.58	319,919.50	2,691.28	0.00	0.00	0.00	\$551,640.36
1820	Junior High Distance Learning	0.00	0.00	72,720.00	0.00	0.00	0.00	0.00	\$72,720.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	Total Instruction	50,099,206.24	20,611,538.60	2,991,009.93	2,922,898.47	227,202.06	41,863.73	1,828,000.00	\$78,721,719.03
2000	Instructional Support	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	\$250,000.00
2110	Guidance Services	1,704,549.38	677,183.27	10,206.60	21,193.05	5,000.00	150.00	0.00	\$2,418,282.30
2111	Supervision of Guidance	0.00	0.00	0.00	8,510.67	0.00	0.00	0.00	\$8,510.67
2115	Record Maintenance Services	394,278.65	119,976.21	15,762.61	4,440.95	0.00	0.00	0.00	\$534,458.42
2117	Assessment Services	0.00	0.00	5,200.00	2,000.00	0.00	0.00	0.00	\$7,200.00
2122	Attendance Services	144,439.38	39,496.54	4,688.47	8,854.96	0.00	0.00	0.00	\$197,479.35
2123	Social Work Services	422,794.58	169,120.06	580.00	1,749.60	0.00	0.00	0.00	\$594,244.24
2124	Student Accounting Services	45,457.00	27,909.73	0.00	0.00	0.00	0.00	0.00	\$73,366.73
2131	Supervision of Health Services	61,235.05	32,338.34	0.00	0.00	0.00	0.00	0.00	\$93,573.39
2132	Health Services	1,001,772.56	411,741.35	91,166.00	69,944.66	9,784.00	0.00	0.00	\$1,584,408.57
2140	Psychological Programs	624,037.48	256,936.86	38,155.61	4,181.50	0.00	0.00	0.00	\$923,311.45
2152	Speech Services	1,065,830.00	433,697.38	1,873.18	7,877.01	0.00	0.00	0.00	\$1,509,277.57
2153	Hearing Impaired Services	285,174.01	104,131.36	33,899.00	2,062.82	0.00	0.00	0.00	\$425,267.19
2171	Occupational Therapy	526,480.14	181,193.90	5,977.50	2,621.81	0.00	0.00	0.00	\$716,273.35
2172	Physical Therapy	182,338.34	72,300.04	2,170.00	585.81	0.00	0.00	0.00	\$257,394.19
2211	Supv of Improve/Instr Services	153,388.79	29,652.01	126,925.00	6,675.48	6,450.00	500.00	0.00	\$323,591.28
2212	Instr/Curriculum Development	189,388.85	52,893.04	12,176.00	16,120.00	3,000.00	1,675.00	0.00	\$275,252.89
2213	Staff Training (Certified)	254,308.96	106,490.47	220,427.60	27,298.17	11,300.00	7,443.20	0.00	\$627,268.40
2219	Other Improve/Instr Services	148,344.51	40,813.08	0.00	3,893.25	0.00	0.00	0.00	\$193,050.84
2221	Supv of Media Services	8,000.00	1,709.31	15,659.17	1,637.27	0.00	0.00	0.00	\$27,005.75
2222	School Library Services	1,476,108.90	516,194.97	13,678.92	146,758.63	2,300.00	405.00	57,225.00	\$2,212,671.42
2223	Audiovisual Services	0.00	0.00	0.00	5,905.43	1,750.00	0.00	0.00	\$7,655.43
2230	Supv of Special Ed Services	250,012.09	79,602.28	3,500.00	4,669.32	806.80	300.00	0.00	\$338,890.49
2240	Technology Integration	1,900,276.29	854,493.28	17,986.49	108,106.32	737,164.18	900.00	0.00	\$3,618,926.56
2290	Other Support Services	204,540.60	90,434.44	6,100.00	50,237.76	540.40	150.00	0.00	\$352,003.20
	Total Instructional Support	11,042,755.56	4,298,307.92	626,132.15	505,324.47	778,095.38	11,523.20	307,225.00	\$17,569,363.68

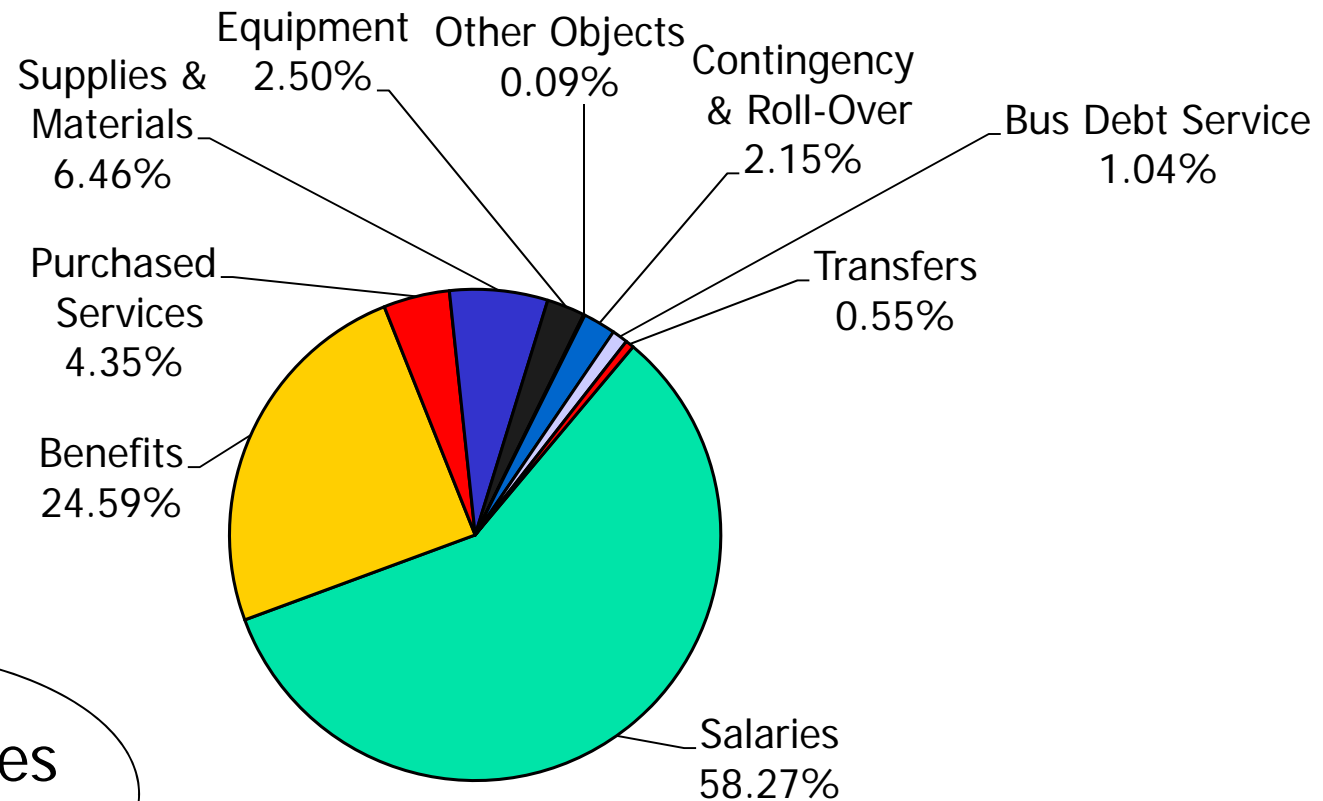
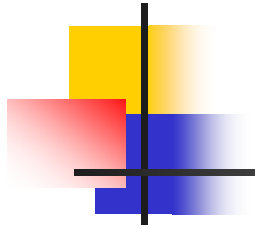
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2014-2015

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	275,000.00	\$275,000.00
3311	Superintendent Services	483,157.14	279,939.09	55,829.40	17,441.49	5,800.00	14,500.00	0.00	\$856,667.12
3312	Community Relations Services	150,211.77	52,331.02	0.00	5,000.00	0.00	0.00	0.00	\$207,542.79
3321	Principal Services	4,630,110.16	1,803,249.47	93,307.97	97,674.86	15,450.00	11,005.99	0.00	\$6,650,798.45
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	16,365.00	0.00	0.00	0.00	\$16,365.00
3330	Business Administration	313,472.94	118,236.20	28,809.60	10,375.67	0.00	2,657.00	0.00	\$473,551.41
3331	Fiscal Services	465,667.01	153,073.44	42,424.00	19,000.20	6,580.00	1,050.00	0.00	\$687,794.65
3332	Purchasing Services	124,823.13	49,944.51	1,875.00	1,954.28	6,795.00	0.00	0.00	\$185,391.92
3333	Warehouse/Distributing Services	138,694.64	76,330.28	23,495.64	14,482.47	4,296.98	0.00	0.00	\$257,300.01
3334	Printing Services	227,241.33	111,544.67	103,200.00	22,998.67	7,000.00	250.00	0.00	\$472,234.67
3335	Data Processing Services	280,433.23	66,534.96	132,208.00	11,350.25	8,500.00	600.00	0.00	\$499,626.44
3339	Other Business Support Services	78,969.00	34,982.70	1,020.00	1,960.00	500.00	300.00	0.00	\$117,731.70
3350	Board of Education Services	0.00	100.00	320,190.30	48,108.95	1,000.00	21,000.00	0.00	\$390,399.25
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	\$300,000.00
3410	Supv of Maint/Plants	286,000.95	99,368.10	1,905.47	4,457.74	1,050.00	100.00	0.00	\$392,882.26
3420	Operating Building Services	4,309,568.49	2,150,473.54	681,748.04	3,543,673.24	36,531.10	4,500.00	0.00	\$10,726,494.41
3430	Care/Upkeep of Grounds	245,684.22	91,210.30	52,200.00	31,944.36	0.00	0.00	0.00	\$421,038.88
3440	Care/Upkeep of Equipment	337,395.79	140,214.75	2,685.00	46,188.55	6,814.95	1,149.00	0.00	\$534,448.04
3450	Vehicle Maintenance	48,068.44	21,937.18	5,500.00	79,898.86	0.00	0.00	0.00	\$155,404.48
3460	Security Services	106,531.74	34,048.79	8,904.00	36,417.12	90,000.00	0.00	0.00	\$275,901.65
3490	Operation/Maint of Plant	60,512.92	33,944.44	0.00	0.00	0.00	0.00	0.00	\$94,457.36
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	147,000.00	\$147,000.00
3510	Student - To/From School	2,889,230.53	1,702,404.02	167,495.00	4,627.26	1,311,615.74	1,647.50	0.00	\$6,077,020.05
3520	Student - Activity	222,259.35	94,746.09	32,430.00	130,538.55	0.00	0.00	0.00	\$479,973.99
3530	Supv of Transportation	367,553.42	171,001.27	24,584.13	11,220.00	4,803.37	1,400.00	0.00	\$580,562.19
3540	Monitoring Services	302,286.43	168,322.54	0.00	0.00	0.00	0.00	0.00	\$470,608.97
3550	Vehicle Servicing	480,930.26	291,470.67	65,183.11	947,336.88	10,800.00	3,960.00	0.00	\$1,799,680.92
3560	Other Student Transportation	60,960.80	23,821.05	0.00	0.00	0.00	0.00	0.00	\$84,781.85
3590	All Other Transportation	25,000.00	6,813.00	46,778.70	33,890.15	147,899.89	0.00	0.00	\$260,381.74
3810	Planning Services	0.00	0.00	121,500.00	0.00	0.00	0.00	0.00	\$121,500.00
3830	Staff Services	546,852.71	371,254.13	200,845.50	141,954.96	5,789.02	3,774.00	0.00	\$1,270,470.32
3850	Technology Coordination	1,940.25	421.27	0.00	0.00	0.00	0.00	0.00	\$2,361.52
3900	Other Support Services	29,114.20	6,321.24	0.00	0.00	0.00	0.00	0.00	\$35,435.44
	Total General Support	17,212,670.85	8,154,038.72	2,214,118.86	5,278,859.51	1,671,226.05	67,893.49	722,000.00	\$35,320,807.48
4000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	\$30,000.00
4300	Community Services	108,088.96	48,553.55	29,615.73	5,125.00	985.00	2,000.00	0.00	\$194,368.24
	Total Community Services	108,088.96	48,553.55	29,615.73	5,125.00	985.00	2,000.00	30,000.00	\$224,368.24
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	50,686.06	22,454.01	1,900.00	2,452.50	675,800.00	0.00	0.00	\$753,292.57
5600	Building Improvement Services	50,685.94	22,453.41	0.00	0.00	0.00	0.00	0.00	\$73,139.35
	Total Capital Outlay	101,372.00	44,907.42	1,900.00	2,452.50	692,793.60	0.00	10,000.00	\$853,425.52
6100	Debt Service-Bus Lease/Pur	0.00	0.00	0.00	0.00	0.00	64,926.28	1,333,409.62	\$1,398,335.90
6200	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	746,500.00	\$746,500.00
Total Operating Budget		\$78,564,093.61	\$33,157,346.21	\$5,862,776.67	\$8,714,659.95	\$3,370,302.09	\$188,206.70	\$4,977,134.62	<u>\$134,834,519.85</u>

FY2015 GENERAL FUND 01 OBJECT COMPARISON

Object	Description	As Amended 2013-2014 Budget	Proposed 2014-2015 Budget	Increase/ (Decrease)	% Inc/(Dec)
01000	Salaries	\$77,833,725.31	\$78,564,093.61	\$730,368.30	0.94%
02000	Benefits	\$31,430,629.48	\$33,157,346.21	\$1,726,716.73	5.49%
03000	Purchased Services	\$6,480,796.63	\$5,862,776.67	(\$618,019.96)	-9.54%
04000	Supplies & Materials	\$9,539,043.85	\$8,714,659.95	(\$824,383.90)	-8.64%
05000	Capital Outlay	\$3,467,294.88	\$3,370,302.09	(\$96,992.79)	-2.80%
06000	Other Objects	\$132,243.35	\$123,280.42	(\$8,962.93)	-6.78%
	Operating Budget w/o Transfers	\$128,883,733.50	\$129,792,458.95	\$908,725.45	0.71%
07000	Contingency/Add'l Students	\$60,104.37	\$2,897,225.00	\$2,837,120.63	4720.32%
07000	Roll-Over	\$921,146.58	TBD	N/A	N/A
	Contingency & Roll Over Total	\$981,250.95	\$2,897,225.00	\$1,915,974.05	195.26%
06300/ 07300	Bus Lease Principal/Interest	\$1,409,404.58	\$1,398,335.90	(\$11,068.68)	-0.79%
07200	Transfers to Other Funds	\$797,814.96	\$746,500.00	(\$51,314.96)	-6.43%
	Total	\$132,072,203.99	\$134,834,519.85	\$2,762,315.86	2.09%
Operating Budget and Transfers		\$129,681,548.46	\$130,538,958.95	\$857,410.49	0.66%
Operating Budget w/Transfers and Bus Debt Services		\$131,090,953.04	\$131,937,294.85	\$846,341.81	0.65%

Campbell County School District FY2015 Expenditures by Object General Fund 01

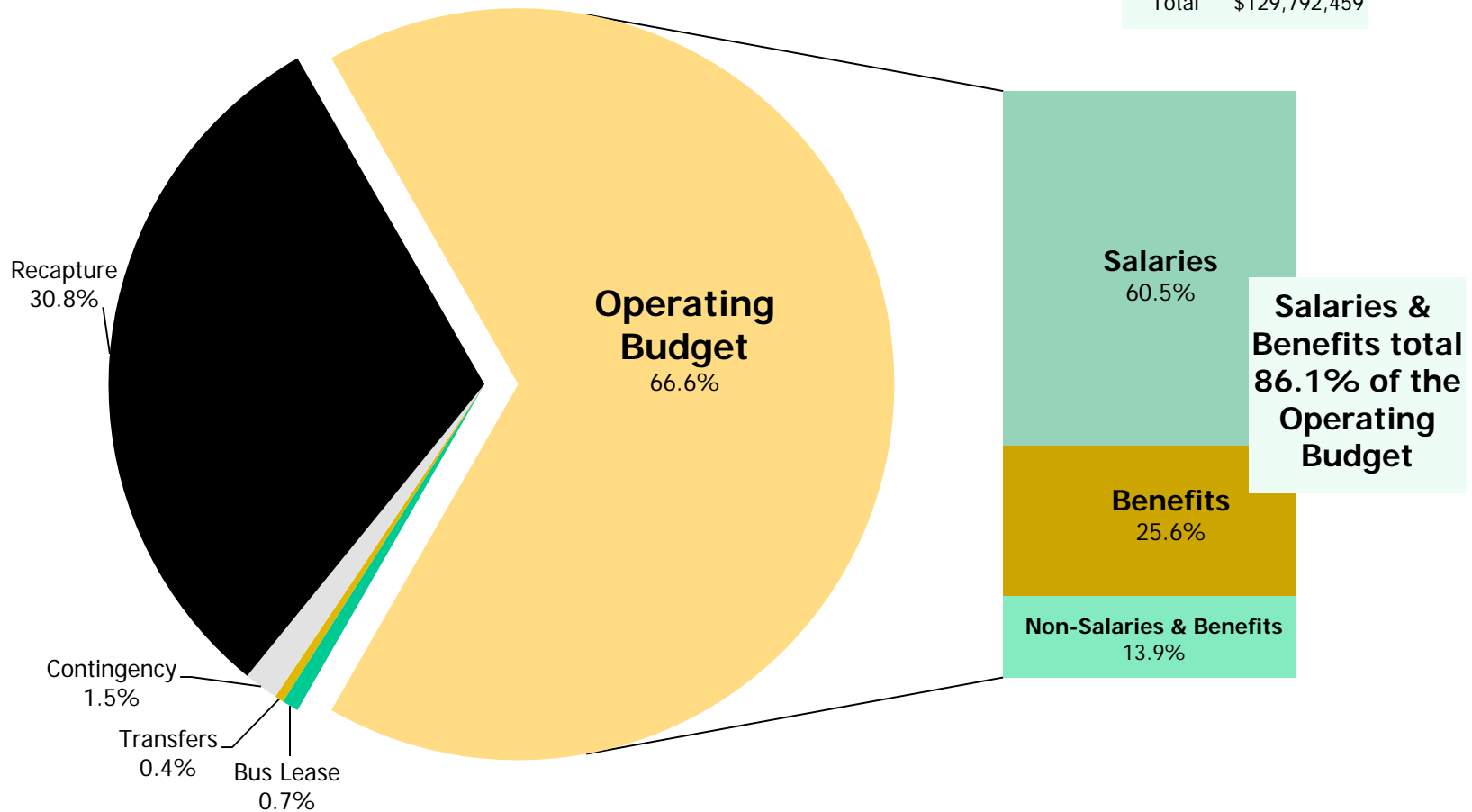


Total Expenses
\$134,834,520

Campbell County School District General Fund 01 Budget Summary 2014-2015

Operating	\$129,792,459
Contingency	2,897,225
Bus Lease	1,398,336
Transfers	<u>746,500</u>
Budget Total	\$134,834,520
Recapture	<u>60,117,000</u>
All Revenue	\$194,951,520

Operating Budget	
Salaries	\$78,564,094
Benefits	33,157,346
Non-S&B	<u>18,071,019</u>
Total	\$129,792,459





General Fund 01 Increase

■ 2014-2015 Budget	\$134,834,520
■ 2013-2014 Budget	<u>-132,072,204</u>
■ Increase in Fund 01	\$ 2,762,316 or 2.05%



General Funds Summary

■ General Fund 01	\$134,834,520
■ Building General Fund 02	1,200,000
■ Healthy Communities 03	500,000
■ Sick Leave 04	<u>50,700</u>
■ All FY2015 General Funds	\$136,585,220
■ Previous Year Total	<u>-133,846,740</u>
Increase	\$ 2,738,480 or 2.00%



Budget Summary for Approval

■ General Funds (0x)	\$136,585,220
■ Special Revenues (2x)	25,323,992
■ Capital Projects (3x)	69,486,857
■ South Campus Debt (40)	1,023,660
■ Nutrition Services, CAT/Preschool (5x)	4,946,620
■ Insurance (60)	<u>21,090,165</u>
■ GRAND TOTAL – All Funds	\$258,456,514

Campbell County School District Student Enrollment – Seven Years

