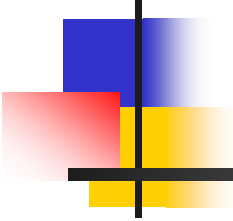


Campbell County School District

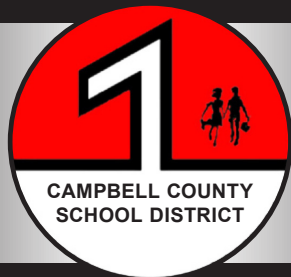


Annual Budget

2017-2018

July 19, 2017

Submitted by: Kirby Eisenhauer, Assoc. Supt. for Instructional Support
Alyssa Ballou, Admin. Asst. to Assoc. Supt. for Instructional Support
Don Dihle, Business Manager
Shelly Haney, Fiscal/Budget Manager



We Value...

Collaboration: Working together to achieve our mission, vision, and goals.

Communication: Sharing information in a genuine and effective manner.

Compassion: Showing empathy and kindness as a foundation for relationships.

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

Integrity: Being honest and trustworthy in words and actions.

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

Responsibility: Taking individual and collective ownership for actions and outcomes.



SCAN TO VIEW THE MONITORING DOCUMENT.

Teaching Effectively. . . Learning Successfully

Our Mission: Empowering our students for success.

Our Vision: United in excellence.

Goal 1: Improve Student Achievement

- ❖ Students will demonstrate proficiency or growth as measured by district assessments.
- ❖ District grade levels will exceed the state average in content areas measured by the Wyoming state assessment.

Goal 2: Support Student and Staff Well-Being

- ❖ The district will provide comprehensive programs and services to support students in social, emotional, and physical well-being.
- ❖ The district will provide wellness programs and services to support all staff.

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2017-2018 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.

In the 2017-2018 budget, the individual schools will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2016-2017 will be allowed to be budgeted as “roll-over” or contingency in the 2017-2018 budget. The total of this “roll-over” contingency equaled \$932,564 in 2016-2017, down from a total of \$996,639 in the previous year. The total amount allowed to roll from 2016-2017 to 2017-2018 had not been calculated as of this publication.

Data used to prepare the 2017-2018 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 dropped from a record high of 9,034 students in average daily membership in 2015-2016 to 8,572 in 2016-2017. This decrease of 462 students is the largest single year drop in the history of the district and reflects the effects of job losses in local energy extraction industries and resulting population loss in our district.

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

The kindergarten through 4th grade classes of 2016-2017 were the largest classes in the District, accounting for 3,651 students or an average of 730 per class. Although the birth rate remained strong in calendar year 2016, the local economy will dictate the pattern of change in the number of students in the near future. The size of our incoming kindergarten classes remain significantly larger than our graduating classes, which would indicate a pattern of slow and steady growth over the next several years if the economy has stabilized.

The smallest classes in the District in 2016-2017 were the 11th and 12th grades. Dropouts and early graduations tend to reduce the membership in these upper grade levels.

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. Lakeview Elementary and Westwood High School were both replaced on new sites and opened in the fall of 2014. The new Stocktrail Elementary opened in the fall of 2016, our second non-replacement elementary school in four years. Construction on the new Thunder Basin High School is well under way and on schedule to open in the fall of 2017.

Projections based on the past 5 years historical enrollment and birth rate indicate a growth rate of approximately 81 students per year over the next five years. A substantial number of local jobs were lost in the coal mining industry last year. Those losses, combined with jobs eliminated in the oil and gas extraction industry, have caused the 5% decrease in enrollment we experienced over the past year. It is anticipated the enrollment will remain fairly level and see moderate increases over the next several years as energy commodity prices recover and the size of the local workforce stabilizes.

REVENUE REVIEW

Assessed Valuation

The County's 2017 assessed valuation was released by the County Assessor on June 28, 2017 as being \$4,182,623,053. This represents a decrease of \$1,105,879,796 or 20.9% from the 2016 assessed valuation of \$5,288,502,849.

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, 2017, a total of \$578 remains in the escrow account, which will be closed out in the coming year. These funds 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 25, 2017, 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 \$2,100,000 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 25, 2017 the Board agreed to continue to levy one mill as allowed under this Statute. This

mill will generate approximately \$4,200,000. In 2017-2018 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 2016-2017 totaled \$4,957,705, up \$220,807 or 4.66% from the \$4,736,898 received in 2015-2016. Revenue for the 2017-2018 fiscal year is projected to increase by \$238,591 or 4.81% to \$5,196,296.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2017-2018 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2014-2015, 2015-2016, and 2016-2017 respectively. Column 7 reports the 2017-2018 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 decreased by \$4,077,548 in 2017-2018 compared to 2016-2017. The decrease is due to several factors; a decrease in student enrollment, House Bill 236 from the 2017 General Session of the Wyoming Legislature, and reductions from the 2016 Budget Session implemented in 2017-2018. In addition, House Bill 236 also repealed the instructional facilitator categorical grant, imbedded it within the block grant, reduced the level of funding for instructional facilitators by 10% in 2017-2018, and 50% in 2018-2019 and thereafter. This bill also repealed the summer school and extended day categorical grant and imbedded it within the block grant as well. A funding shortfall in 2016-2017 of \$9.075 million in district and county mill levies will also cause a temporary reduction in the fund balance, but will be reimbursed to the district on or before October 15, 2017 to make the 2016-2017 funding guarantee whole.

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 2017-2018 recapture is estimated to be \$2,825,000, the lowest payment by our district since recapture was implemented in fiscal year 1984. This represents a decrease of \$35,179,049 or 92.57% from the 2016-2017 budgeted figure of \$38,004,049. The decrease is primarily due to the decreased assessed valuation and a decrease of 462 student during 2016-2017. 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.

Local Revenues

Local revenues are projected to decrease from a budgeted amount of \$139,408,176 to \$111,024,576, which is a decrease of \$28,383,600 or 20.36%, and is primarily a result of the decrease in assessed valuation.

County Revenues

County revenues are projected to decrease from a budgeted amount of \$34,861,017 to \$27,635,738, which is a decrease of \$7,225,279 or 20.73%, and is a result of the decrease in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$45,057 for 2016-2017 and are projected at approximately \$40,000 for 2017-2018. In 2017-2018 the district has budgeted \$500,000 for possible audit adjustment to the Wyoming Department of Education. A funding shortfall in 2016-2017 of \$9.075 million will be reimbursed on or before October 15, 2017 to compensate the district for the difference between the anticipated mill levy revenue and the actual amount received.

Federal Revenues

Campbell County School District received \$97,354 in Impact Aid funds in 2016-2017. It is anticipated that the district will continue to qualify for approximately \$95,000 in 2017-2018.

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 2017-2018 Campbell County School District revenue budget includes \$100,000 for compensation for potential losses for damages to district assets and \$7,000 for operating transfers from other funds.

Annually, the district enters into a lease/purchase agreement for school buses, which is repaid over a five year period. The District will receive \$1,944,570 in lease proceeds for fiscal year 2017-2018, up \$264,648 or 15.75% from \$1,679,922 received in 2016-2017.

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

Non-Revenue

Fiscal Year 2017-2018 represents a volatile financial climate for CCSD. Decreased revenue in the form of declining enrollment and legislative cuts has placed additional pressure on the

general fund. To meet this challenge, the district implemented a system of painstaking reductions and meticulous budgeting to bring forward a balanced budget. This will be the first time the district will have adopted a balanced budget in over 25+ years. The 2017-2018 general fund budget will not require supplementation of budget support through district reserves.

EXPENDITURE REVIEW

The 2017-2018 expenditure budget reduction includes elimination of staff positions due to resignations which happened during the 2016-2017 school year in addition to staff cuts approved for the 2017-2018 budget. Decreases in the 2017-2018 budget were primarily realized through elimination of positions which were due to employee attrition. Central administration and supervisory positions were also cut in addition to support personnel and certified staff reductions, which included restructuring of the library media and gifted and talented programs in our schools. Estimated funding reductions include \$1.6 million from reduced student enrollment, \$0.56 million from the 2016 biennial budget bill and \$2.57 million from House Bill 236 in the 2017 legislative session.

The largest new expenditures from the general fund for 2017-2018 arise from the restructuring of secondary programming including moving 9th grade students from the junior high grade configuration to two comprehensive 9-12 high schools in Gillette. Most of these expenses are incurred to support the creation of Thunder Basin High School, including a second standalone high school activities program. Additional expenses will also be encountered to continue to support the Dual Language Immersion program at Stocktrail Elementary and Rawhide Elementary.

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 \$20.5 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 will operate a balanced budget in 2017-2018. There will be not need to utilize the district's cash reserve to provide budget support, a significant achievement while being immersed in a precarious financial climate.

Transfers

The 2017-2018 transfers totaling \$746,500, down from \$2,499,733 in 2016-2017, from the General Fund 01 to other funds within the District are anticipated. A total of \$720,000 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

During 2017-2018 the legislature will conduct a recalibration of Wyoming public school funding. 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.

It should be noted that the district is expected to experience a reduction of \$41,293,462 from 2016-2017 to 2017-2018 in all district funds, a reduction of 16.25%. Over a two year period (2016-2018) the district will have endured a \$60,244,795 reduction, a 22.06% decrease. While this is an unprecedented reduction, it has been met with aggressive measures and sound budgeting in order to continue to meet the needs of CCSD students.

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

BOCHES	Title I 1003a School Improvement
Carl Perkins	Title II-A Teacher Quality
McKinney-Vento Homeless	Math and Science Partnership (Title II B)
Part B Flow-Through 611 & 619 (VI-B)	Title III ESL and Title III Immigrant
Title I-A	Title IV-A
Title I-D Neglected and Delinquent	Other State/Local Grants

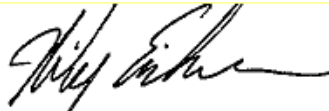
Other Funds

02 Building General	33 Major Capital
03 Healthy Communities	34 Capital Recreation Projects
04 Sick Leave	40 South Campus Debt Service
22 Major Maintenance	50 Nutrition Services
25 Recreation Funds	51 CAT/Preschool Enterprise
31 Depreciation	60 Medical/Dental Insurance
32 Component Projects	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 19, 2017.

Respectfully,



Kirby Eisenhauer
Associate Superintendent for
Instructional Support

Assisted by,



Shelly K. Haney
Fiscal/Budget Manager



Don Dihle
Business Manager



Alyssa Ballou
Administrative Assistant

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 MINUTES AVAILABILITY CAMPBELL COUNTY SCHOOL DISTRICT NO. 1
	Funds		2015-2016		2016-2017 Amended Budget	2017-2018 PROPOSED Budget	
			Actual Transactions				
	Revenue	Expenditures					
01	General	134,530,850	134,195,311	142,549,432	138,471,884	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.	
02	Building General Fund	633,536	630,650	1,250,000	750,000		
03	General-Healthy Communities	1,396	449,180	131,800	106,000		
04	Sick Leave General Fund	344	42,997	50,700	50,700		
20	Grants	9,183,189	9,078,261	14,100,000	9,600,000		
22	Major Maintenance	4,750,294	2,711,563	11,188,223	8,620,000		
25	CCSD Rec Grants Spec. Rev.	786,065	1,044,218	2,752,511	2,544,926		
31	Depreciation	4,518	14,166	3,896,093	386,500		
32	Component Projects	987,356	994,066	8,607,516	6,819,271		
33	Major Capital	26,593,910	26,618,017	31,684,749	9,892,451		
Campbell County School District No. 1 Board of Trustees Campbell County, Wyoming	34	Capital Recreation Projects	694,469	2,207,413	7,742,464	5,462,502	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.
	40	South Campus Debt Service	3,325	-	1,027,970	600	
Submitted by:	50	Nutrition Service	5,415,085	5,153,870	5,236,901	5,226,731	
Kirby Eisenhower	51	CAT/Preschool Enterprise	22,831	48,438	85,910	82,185	
Assoc. Supt. for Instructional Support	60	Insurance	20,263,706	20,267,386	23,815,184	24,812,240	
Published: July 12, 2017							Anne Oches, Chair Campbell County School District #1 Board of Trustees

Campbell County School District
PROPOSED BUDGET SUMMARY
FY2018 ALL FUNDS

Fund Type / Description		2014-2015 as Amended	2015-2016 as Amended	2016-2017 Amended	2017-2018 Proposed	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$135,636,809.85	\$143,064,556.25	\$142,549,432.41	\$138,471,884.00	(\$4,077,548.41)	-2.86%
Building General Fund	02	1,200,000.00	1,250,000.00	1,250,000.00	750,000.00	(\$500,000.00)	-40.00%
Healthy Communities	03	500,000.00	500,000.00	131,800.00	106,000.00	(\$25,800.00)	-19.58%
Sick Leave	04	50,700.00	50,700.00	50,700.00	50,700.00	\$0.00	0.00%
Total General Funds		137,387,509.85	144,865,256.25	143,981,932.41	139,378,584.00	(\$4,603,348.41)	-3.20%
Special Revenue Funds							
Grants	20	14,100,000.00	14,100,000.00	14,100,000.00	9,600,000.00	(\$4,500,000.00)	-31.91%
Major Maintenance	22	8,721,329.77	8,670,476.94	11,188,223.08	8,620,000.00	(\$2,568,223.08)	-22.95%
Rec Grants	25	2,502,662.58	2,563,855.98	2,752,510.90	2,544,926.28	(\$207,584.62)	-7.54%
Total Special Revenues		25,323,992.35	25,334,332.92	28,040,733.98	20,764,926.28	(\$7,275,807.70)	-25.95%
Capital Project Funds							
Depreciation	31	4,007,917.28	3,903,740.88	3,896,092.94	386,500.00	(\$3,509,592.94)	-90.08%
Component Projects	32	5,692,877.85	4,983,987.86	8,607,515.83	6,819,271.12	(\$1,788,244.71)	-20.78%
Major Capital	33	57,029,980.03	53,435,664.04	31,684,748.91	9,892,451.34	(\$21,792,297.57)	-68.78%
Capital Recreation Projects	34	2,756,081.90	9,260,040.82	7,742,463.85	5,462,501.65	(\$2,279,962.20)	-29.45%
Total Capital Projects		69,486,857.06	71,583,433.60	51,930,821.53	22,560,724.11	(\$29,370,097.42)	-56.56%
Debt Service Funds							
South Campus Debt	40	1,023,659.84	1,024,645.29	1,027,970.57	600.00	(\$1,027,370.57)	-99.94%
Enterprise Funds							
Nutrition Services	50	4,954,728.15	5,526,189.57	5,236,900.84	5,226,731.24	(\$10,169.60)	-0.19%
K' Enterprise Fund	51	191,892.05	127,934.84	85,910.08	82,185.20	(\$3,724.88)	-4.34%
Total Enterprise		5,146,620.20	5,654,124.41	5,322,810.92	5,308,916.44	(\$13,894.48)	-0.26%
Internal Service Funds							
Insurance	60	21,090,164.90	24,608,992.73	23,815,183.61	24,812,239.78	\$997,056.17	4.19%
ALL FUNDS TOTAL		\$259,458,804.20	\$273,070,785.20	\$254,119,453.02	\$212,825,990.61	(\$41,293,462.41)	-16.25%

2017 - 2018 Summary of All Budgets

	General Funds (0x)	Special Revenue Funds (2x)	Capital Project Funds (3x)	Debt Service Fund (40)	Enterprise Funds (5x)	Internal Service Fund (60)	Total
Revenues							
Budget Support	\$609,597.21	\$4,821,773.69	\$399,785.29	\$578.01	\$357,036.13	\$3,699,974.78	\$9,888,745.11
Local/County Sources	\$136,132,416.79	\$1,635,447.78	\$5,449,216.36	\$21.99	\$2,083,250.00	\$7,000.00	\$145,307,352.92
State Sources	\$490,000.00	\$6,057,704.81	\$16,711,722.46	\$0.00	\$0.00	\$0.00	\$23,259,427.27
Federal Sources	\$95,000.00	\$8,250,000.00	\$0.00	\$0.00	\$2,068,630.31	\$0.00	\$10,413,630.31
Total Revenues	\$137,327,014.00	\$20,764,926.28	\$22,560,724.11	\$600.00	\$4,508,916.44	\$3,706,974.78	\$188,869,155.61
Other Financing Sources							
Other Sources	\$2,051,570.00	\$0.00	\$0.00	\$0.00	\$800,000.00	\$21,105,265.00	\$23,956,835.00

Total Revenues & Other Financing Sources	\$139,378,584.00	\$20,764,926.28	\$22,560,724.11	\$600.00	\$5,308,916.44	\$24,812,239.78	\$212,825,990.61
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Expenditures

Current Expenditures

Instruction	\$82,463,578.57	\$5,150,000.00	\$145,791.22	\$0.00	\$0.00	\$0.00	\$87,759,369.79
Instructional Support	\$19,574,292.12	\$3,870,514.78	\$0.00	\$0.00	\$0.00	\$0.00	\$23,444,806.90
General Support	\$11,144,925.66	\$371,324.31	\$0.00	\$0.00	\$0.00	\$0.00	\$11,516,249.97
Maintenance	\$12,415,196.03	\$922,825.91	\$0.00	\$0.00	\$0.00	\$0.00	\$13,338,021.94
Transportation	\$11,234,201.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,234,201.38
Support Services	\$1,592,390.49	\$131,281.32	\$0.00	\$0.00	\$7,091.60	\$24,812,239.78	\$26,543,003.19
Community Services	\$94,073.10	\$2,335,121.82	\$0.00	\$0.00	\$5,301,824.84	\$0.00	\$7,731,019.76
Capital Outlay	\$570.00	\$7,983,858.14	\$22,414,932.89	\$600.00	\$0.00	\$0.00	\$30,399,961.03
Other Uses	(\$750,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$750,000.00)
Debt Service	\$862,856.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$862,856.65
Fund Transfers Out	\$746,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$746,500.00

Total Expenditures	\$139,378,584.00	\$20,764,926.28	\$22,560,724.11	\$600.00	\$5,308,916.44	\$24,812,239.78	\$212,825,990.61
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Campbell County School District
FY2018 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	\$609,597.21	\$4,821,773.69	\$399,785.29	\$4,057,588.92	\$9,888,745.11
REVENUE - LOCAL SOURCES	81000	588.89	0.00	0.00	25,000.00	\$25,588.89
Special District Taxes (25 Mill)	81111	104,565,576.00	0.00	0.00	0.00	\$104,565,576.00
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,300,000.00	0.00	0.00	0.00	\$5,300,000.00
Car Company Taxes	81130	120,000.00	0.00	0.00	0.00	\$120,000.00
Penalties & Interest on Del Taxes	81140	250,000.00	0.00	0.00	0.00	\$250,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		110,236,164.89	0.00	0.00	25,000.00	\$110,261,164.89
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	21.99	\$21.99
Concurrent Enrollment	81302	300,000.00	0.00	0.00	0.00	\$300,000.00
Tuition-Distance Education	81321	0.00	0.00	0.00	0.00	\$0.00
Interest & Dividends	81510	120,000.00	3,500.00	1,850.00	7,200.00	\$132,550.00
Interest on Major Maintenance	81520	0.00	12,000.00	0.00	0.00	\$12,000.00
Other Interest Earned	81590	85,000.00	0.00	0.00	0.00	\$85,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,250,000.00	\$1,250,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	100,000.00	\$100,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	430,000.00	\$430,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	75,000.00	\$75,000.00
Adult Breakfast Sales	81632	0.00	0.00	0.00	2,800.00	\$2,800.00
Food Service Special Functions	81640	0.00	0.00	0.00	150,000.00	\$150,000.00
Other Food Service Income	81690	0.00	0.00	0.00	25,000.00	\$25,000.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	86,600.00	0.00	0.00	0.00	\$86,600.00
Bookstore Sales	81720	43,600.00	0.00	0.00	0.00	\$43,600.00
Stu. Organizations Dues & Fees	81730	3,000.00	0.00	0.00	0.00	\$3,000.00
Fees	81740	231,945.20	21,995.00	0.00	23,000.00	\$276,940.20
Other Pupil Activity Income	81790	295,048.77	0.00	0.00	0.00	\$295,048.77
Pmts to State Foundation Prgm	81800	(2,825,000.00)	0.00	0.00	0.00	-\$2,825,000.00
Indirect Costs Revenue	81850	130,000.00	0.00	0.00	0.00	\$130,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	29,150.00	0.00	0.00	0.00	\$29,150.00
Contributions & Donations	81920	53,169.93	1,597,952.78	5,447,366.36	0.00	\$7,098,489.07
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	(342,000.00)	0.00	0.00	1,250.00	-\$340,750.00
ERATE Discount, Rebate, Reimb.	81991	15,000.00	0.00	0.00	0.00	\$15,000.00
Total Local Revenue		108,496,678.79	1,635,447.78	5,449,216.36	2,090,271.99	\$117,671,614.92

Campbell County School District
FY2018 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	25,095,738.00	0.00	0.00	0.00	\$25,095,738.00
Motor Vehicle Tax	82120	1,265,000.00	0.00	0.00	0.00	\$1,265,000.00
Car Company Tax	82130	20,000.00	0.00	0.00	0.00	\$20,000.00
Penalties & Interest on Del Taxes	82140	55,000.00	0.00	0.00	0.00	\$55,000.00
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		27,635,738.00	0.00	0.00	0.00	\$27,635,738.00
Sub-Total Local/County Revenue		136,132,416.79	1,635,447.78	5,449,216.36	2,090,271.99	\$145,307,352.92
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	(500,000.00)	0.00	0.00	0.00	-\$500,000.00
Taylor Grazing	83130	40,000.00	0.00	0.00	0.00	\$40,000.00
Tax Shortfall	83160	9,075,199.00	0.00	0.00	0.00	\$9,075,199.00
Major Bldg Facility Repr/Maint	83170	0.00	4,957,704.81	0.00	0.00	\$4,957,704.81
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Payments to Recapture Districts	83191	(9,075,199.00)	0.00	0.00	0.00	-\$9,075,199.00
Restricted State Grants in Aid	83200	0.00	1,100,000.00	0.00	0.00	\$1,100,000.00
Capital Construction Grant	83250	0.00	0.00	16,711,722.46	0.00	\$16,711,722.46
Other State Restricted	83290	950,000.00	0.00	0.00	0.00	\$950,000.00
Total State Revenue		490,000.00	6,057,704.81	16,711,722.46	0.00	\$23,259,427.27
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	95,000.00	0.00	0.00	0.00	\$95,000.00
Federal Restricted Grants-In-Aid	84200	0.00	8,250,000.00	0.00	253,630.31	\$8,503,630.31
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,465,000.00	\$1,465,000.00
Breakfast Program Reimb.	84220	0.00	0.00	0.00	350,000.00	\$350,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		95,000.00	8,250,000.00	0.00	2,068,630.31	\$10,413,630.31

Campbell County School District
FY2018 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
OTHER REVENUE	85000	0.00	0.00	0.00	13,850,000.00	\$13,850,000.00
Fund 0x Health-Employer Portion	85000	0.00	0.00	0.00	0.00	\$0.00
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	950,000.00	\$950,000.00
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	520,000.00	\$520,000.00
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	47,000.00	\$47,000.00
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	570,000.00	\$570,000.00
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	43,000.00	\$43,000.00
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	19,000.00	\$19,000.00
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	1,265.00	\$1,265.00
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	250,000.00	\$250,000.00
Self Pay (retiree/COBRA) Dental	85082	0.00	0.00	0.00	25,000.00	\$25,000.00
Employee Health Contributions	85090	0.00	0.00	0.00	4,615,000.00	\$4,615,000.00
Employee Dental Contributions	85092	0.00	0.00	0.00	215,000.00	\$215,000.00
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	7,000.00	0.00	0.00	800,000.00	\$807,000.00
Transfers from Special Revenue	85220	100,000.00	0.00	0.00	0.00	\$100,000.00
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	0.00	0.00	0.00	0.00	\$0.00
Capital Leases	85500	1,944,570.00	0.00	0.00	0.00	\$1,944,570.00
Total Other Revenue		2,051,570.00	0.00	0.00	21,905,265.00	\$23,956,835.00
 TOTAL - ALL REVENUE W/O BUDGET SUPPORT		138,768,986.79	15,943,152.59	22,160,938.82	26,064,167.30	\$202,937,245.50
 GRAND TOTAL - ALL REVENUE		\$139,378,584.00	\$20,764,926.28	\$22,560,724.11	\$30,121,756.22	\$212,825,990.61

Campbell County School District
FY2018 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	\$633,223.76	\$3,016,255.88	\$0.00	\$0.00	\$3,649,479.64
1100	General Instruction	5,036,028.88	1,498.69	0.00	0.00	\$5,037,527.57
1105	Pre-School Instruction	0.00	5,751.38	0.00	0.00	\$5,751.38
1110	Elementary Instruction	28,928,012.89	544,664.14	38,885.94	0.00	\$29,511,562.97
1120	Junior High Instruction	7,175,553.14	2,951.48	56,317.93	0.00	\$7,234,822.55
1130	Senior High Instruction	12,310,633.23	168,391.36	50,587.35	0.00	\$12,529,611.94
1131	All Secondary Instruction	145,106.15	0.00	0.00	0.00	\$145,106.15
1135	Concurrent Enrollment	304,605.00	0.00	0.00	0.00	\$304,605.00
	Total General Instruction	53,899,939.29	723,257.05	145,791.22	0.00	\$54,768,987.56
1200	Special Instruction					
1210	Students with Disabilities	14,710,837.03	128,618.03	0.00	0.00	\$14,839,455.06
1233	Gifted & Talented	793,850.06	0.00	0.00	0.00	\$793,850.06
1250	Tuition for Students/Disabilities	2,300,000.00	0.00	0.00	0.00	\$2,300,000.00
1260	Educationally Disadvantaged	210,853.07	91,947.48	0.00	0.00	\$302,800.55
1265	Summer Schl/Ext'd Programs	945,931.21	0.00	0.00	0.00	\$945,931.21
1270	Limited English Proficient	578,491.05	39,615.33	0.00	0.00	\$618,106.38
1280	Homebound	39,401.40	0.00	0.00	0.00	\$39,401.40
1290	Other Special Programs	1,342,936.70	1,150,306.23	0.00	0.00	\$2,493,242.93
	Total Special Instruction	20,922,300.52	1,410,487.07	0.00	0.00	\$22,332,787.59
1400	Student Activities	222,555.76	0.00	0.00	0.00	\$222,555.76
1410	Student Activities-Elem.	7,772.30	0.00	0.00	0.00	\$7,772.30
1420	Student Activities-Jr. High	953,705.80	0.00	0.00	0.00	\$953,705.80
1430	Students Activities-Sr. High	3,518,936.63	0.00	0.00	0.00	\$3,518,936.63
	Total Student Activities	4,702,970.49	0.00	0.00	0.00	\$4,702,970.49
1500	Vocational Education					
1530	Vocational Educ Grades 9-12	2,056,442.94	0.00	0.00	0.00	\$2,056,442.94
	Total Carl Perkins	2,056,442.94	0.00	0.00	0.00	\$2,056,442.94
1800	Distance Learning					
1810	Elementary Distance Learning	248,701.57	0.00	0.00	0.00	\$248,701.57
1820	Junior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
	Total Distance Learning	248,701.57	0.00	0.00	0.00	\$248,701.57
	Total Instruction	82,463,578.57	5,150,000.00	145,791.22	0.00	\$87,759,369.79
2000	Instructional Support	55,000.00	3,049,668.51	0.00	0.00	\$3,104,668.51
2100	Pupil Services	68,698.35	0.00	0.00	0.00	\$68,698.35
2110	Guidance Services	2,725,855.70	3,904.97	0.00	0.00	\$2,729,760.67
2111	Supervision of Guidance	11,523.92	0.00	0.00	0.00	\$11,523.92
2112	Counseling Services	0.00	0.00	0.00	0.00	\$0.00
2114	Information Services	0.00	0.00	0.00	0.00	\$0.00
2115	Record Maintenance Services	603,507.92	0.00	0.00	0.00	\$603,507.92
2117	Assessment Services	67,866.61	0.00	0.00	0.00	\$67,866.61
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	134,455.44	0.00	0.00	0.00	\$134,455.44
2123	Social Work Services	418,921.91	0.00	0.00	0.00	\$418,921.91
2124	Student Accounting Services	80,877.92	0.00	0.00	0.00	\$80,877.92
2131	Supv of Health Services	63,167.46	483.00	0.00	0.00	\$63,650.46

Campbell County School District
FY2018 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
	2132 Health Services	1,720,058.92	2,335.20	0.00	0.00	\$1,722,394.12
	2140 Psychological Programs	1,168,989.07	0.00	0.00	0.00	\$1,168,989.07
	2152 Speech Services	1,849,839.83	0.00	0.00	0.00	\$1,849,839.83
	2153 Hearing Impaired Services	308,203.96	0.00	0.00	0.00	\$308,203.96
	2171 Occupational Therapy	775,581.66	0.00	0.00	0.00	\$775,581.66
	2172 Physical Therapy	284,072.21	0.00	0.00	0.00	\$284,072.21
	2173 Visually Impaired/Vision Service	79,550.43	0.00	0.00	0.00	\$79,550.43
	2190 Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	10,361,171.31	6,723.17	0.00	0.00	\$10,367,894.48
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
	2210 Improvement of Instruction	0.00	6,574.95	0.00	0.00	\$6,574.95
	2211 Supv of Improve/Instr Services	215,965.91	141.64	0.00	0.00	\$216,107.55
	2212 Instr/Curriculum Development	348,107.56	0.00	0.00	0.00	\$348,107.56
	2213 Staff Training (Certified)	520,909.29	736,865.08	0.00	0.00	\$1,257,774.37
	2215 Instructional Facilitators	2,197,600.23	0.00	0.00	0.00	\$2,197,600.23
	2219 Other Improve/Instr Services	78,234.57	0.00	0.00	0.00	\$78,234.57
	2221 Supv of Media Services	22,220.31	0.00	0.00	0.00	\$22,220.31
	2222 School Library Services	2,000,824.79	26.65	0.00	0.00	\$2,000,851.44
	2223 Audiovisual Services	4,280.00	0.00	0.00	0.00	\$4,280.00
	2229 Other Media Services	0.00	0.00	0.00	0.00	\$0.00
	2230 Supv of Spec Ed Services	289,834.39	0.00	0.00	0.00	\$289,834.39
	2240 Technology Integration	3,209,906.36	0.00	0.00	0.00	\$3,209,906.36
	2290 Other Support Services	270,237.40	70,514.78	0.00	0.00	\$340,752.18
	Total Staff Services	9,158,120.81	814,123.10	0.00	0.00	\$9,972,243.91
	Total Instructional Support	19,574,292.12	3,870,514.78	0.00	0.00	\$23,444,806.90
3000	General Support	111,477.00	371,324.31	0.00	0.00	\$482,801.31
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
	3310 Central Administration	29,788.83	0.00	0.00	0.00	\$29,788.83
	3311 Superintendent Services	822,545.02	0.00	0.00	0.00	\$822,545.02
	3312 Community Relations Services	1,035.00	0.00	0.00	0.00	\$1,035.00
	3321 Principal Services	7,318,266.63	0.00	0.00	0.00	\$7,318,266.63
	3329 Other Support-School Admin	22,948.00	0.00	0.00	0.00	\$22,948.00
	3330 Business Administration	760,205.13	0.00	0.00	0.00	\$760,205.13
	3331 Fiscal Services	549,592.57	0.00	0.00	0.00	\$549,592.57
	3332 Purchasing Services	167,358.66	0.00	0.00	0.00	\$167,358.66
	3333 Warehouse/Distributing Serv	150,245.30	0.00	0.00	0.00	\$150,245.30
	3334 Printing Services	477,524.16	0.00	0.00	0.00	\$477,524.16
	3335 Data Processing Services	339,621.92	0.00	0.00	0.00	\$339,621.92
	3339 Other Business Support Serv.	55,592.44	0.00	0.00	0.00	\$55,592.44
	3350 Board of Education Services	338,725.00	0.00	0.00	0.00	\$338,725.00
	Total General Administration	11,033,448.66	0.00	0.00	0.00	\$11,033,448.66
3400	General Operation/Maint	97,500.00	0.00	0.00	0.00	\$97,500.00
	3410 Supv of Maint/Plants	340,877.75	0.00	0.00	0.00	\$340,877.75
	3420 Operating Bldg Services	10,543,191.84	286,459.05	0.00	0.00	\$10,829,650.89
	3430 Care/Upkeep of Grounds	437,570.79	0.00	0.00	0.00	\$437,570.79
	3440 Care/Upkeep of Equipment	485,442.94	0.00	0.00	0.00	\$485,442.94
	3450 Vehicle Maintenance	172,762.80	0.00	0.00	0.00	\$172,762.80
	3460 Security Services	274,132.07	225.00	0.00	0.00	\$274,357.07
	3470 Major Bldg & Facility Maint.	0.00	636,141.86	0.00	0.00	\$636,141.86

Campbell County School District
FY2018 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	63,717.84	0.00	0.00	0.00	\$63,717.84
	Total Operation/Maintenance	12,415,196.03	922,825.91	0.00	0.00	\$13,338,021.94
3500	Transportation	147,000.00	0.00	0.00	0.00	\$147,000.00
3510	Student - To/From School	7,328,417.01	0.00	0.00	0.00	\$7,328,417.01
3520	Student - Activity	546,706.21	0.00	0.00	0.00	\$546,706.21
3530	Supv of Transportation	527,408.39	0.00	0.00	0.00	\$527,408.39
3540	Monitoring Services	630,959.31	0.00	0.00	0.00	\$630,959.31
3550	Vehicle Servicing	1,766,800.38	0.00	0.00	0.00	\$1,766,800.38
3560	Other Student Transportation	172,206.43	0.00	0.00	0.00	\$172,206.43
3590	All Other Transportation	114,703.65	0.00	0.00	0.00	\$114,703.65
	Total Transportation	11,234,201.38	0.00	0.00	0.00	\$11,234,201.38
3800	Support Services - Central					\$0.00
3810	Planning Services	103,885.00	9,892.67	0.00	0.00	\$113,777.67
3830	Staff Services	1,296,158.58	0.00	0.00	24,812,239.78	\$26,108,398.36
3850	Technology Coordination	192,346.91	0.00	0.00	0.00	\$192,346.91
	Total Support Services	1,592,390.49	9,892.67	0.00	24,812,239.78	\$26,414,522.94
3900	Other Support Services	0.00	121,388.65	0.00	7,091.60	\$128,480.25
	Total Other Support Services	0.00	121,388.65	0.00	7,091.60	\$128,480.25
	Total General Support	36,386,713.56	1,425,431.54	0.00	24,819,331.38	\$62,631,476.48
4000	Community Services	10,000.00	159,088.82	0.00	0.00	\$169,088.82
4100	Food Service Operations	0.00	0.00	0.00	4,973,100.93	\$4,973,100.93
4190	Non-Allowable Food Service	7,023.91	0.00	0.00	246,538.71	\$253,562.62
4200	Enterprise Operations	0.00	0.00	0.00	82,185.20	\$82,185.20
4300	Community Services	77,049.19	2,176,033.00	0.00	0.00	\$2,253,082.19
	Total Community Services	94,073.10	2,335,121.82	0.00	5,301,824.84	\$7,731,019.76
5000	Capital Outlay	0.00	2,148,792.81	4,100,000.45	21.99	\$6,248,815.25
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	534,886.20	1,285,722.30	0.00	\$1,820,608.50
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	570.00	0.00	6,220,033.72	578.01	\$6,221,181.73
5600	Building Improvement	0.00	5,300,179.13	10,809,176.42	0.00	\$16,109,355.55
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	570.00	7,983,858.14	22,414,932.89	600.00	\$30,399,961.03
6000	Other Uses	(750,000.00)	0.00	0.00	0.00	-\$750,000.00
6100	Debt Service	862,856.65	0.00	0.00	0.00	\$862,856.65
6200	Transfers to Other Funds	746,500.00	0.00	0.00	0.00	\$746,500.00
	Total Other Uses	859,356.65	0.00	0.00	0.00	\$859,356.65
	Total Expenditure Budget	\$139,378,584.00	\$20,764,926.28	\$22,560,724.11	\$30,121,756.22	\$212,825,990.61

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2014-2015 as Amd'd 6/9/15	2015-2016 as Amd'd 6/14/16	2016-2017 Amended	2017-2018 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	7,121,243.59	5,565,744.85	613,852.68	0.00	(613,852.68)	-100.00%
Local Revenue	148,673,856.91	162,803,802.61	139,408,176.00	111,024,576.00	(28,383,600.00)	-20.36%
County Revenue	36,849,170.95	40,185,000.00	34,861,017.00	27,635,738.00	(7,225,279.00)	-20.73%
State Revenue	1,382,866.67	997,986.40	3,783,513.32	490,000.00	(3,293,513.32)	-87.05%
Federal Revenue	90,000.00	90,000.00	100,000.00	95,000.00	(5,000.00)	-5.00%
Other Revenue	1,636,671.73	1,277,506.00	1,779,922.00	2,044,570.00	264,648.00	14.87%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	0.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
Recapture	(60,117,000.00)	(67,862,483.61)	(38,004,048.59)	(2,825,000.00)	(35,179,048.59)	92.57%
TOTAL REVENUE	135,636,809.85	143,064,556.25	142,549,432.41	138,471,884.00	(4,077,548.41)	-2.86%
EXPENDITURES						
Operating Budget	131,341,248.95	138,849,813.46	136,951,834.19	135,586,266.59	(1,365,567.60)	-1.00%
Bus Lease/Purchase P & I	1,398,335.90	1,317,517.79	2,928,963.72	862,856.65	(2,066,107.07)	-70.54%
Contingency/Roll-Over	2,897,225.00	2,897,225.00	2,668,634.50	2,022,760.76	(645,873.74)	-24.20%
TOTAL EXPENDITURES	135,636,809.85	143,064,556.25	142,549,432.41	138,471,884.00	(4,077,548.41)	-2.86%
For Comparison Purposes Only:						
Instructional Facilitators			2,156,019.00	Now in Operating Budget		
Summer School			1,351,719.00			
Total if the above programs had been in the General Fund			146,057,170.41	138,471,884.00	(7,585,286.41)	-5.19%
Budget Assessed Value History: FY2015 \$5,685,695,158 - FY16 <i>Est'd</i> \$6,200,000,000,000 - FY17 \$5,288,502,849 - FY2018 \$4,182,623,053						

CAMPBELL COUNTY SCHOOL DISTRICT FY2017 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$7,121,243.59		\$5,565,744.85		\$613,852.68		\$0.00	(\$613,852.68)	-100.00%
Excess Revenue Collected in Prior Years	80100	0.00	0.00	0.00	0.00	0.00		0.00	\$0.00	0.00%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	142,142,378.95	141,889,971.84	155,000,000.00	153,117,705.23	132,212,571.00	124,893,863.07	104,565,576.00	(\$27,646,995.00)	-20.91%
Operations Mill	81112	0.00	0.00	0.00	2.28	0.00	0.00	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.00	0.00	2.28	0.00	0.00	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,400,000.00	5,602,120.09	6,582,197.61	6,107,301.65	5,900,000.00	5,206,979.86	5,300,000.00	(\$600,000.00)	-10.17%
Car Company Taxes	81130	100,000.00	94,026.32	100,000.00	94,562.13	80,000.00	98,327.51	120,000.00	\$40,000.00	50.00%
Delinquent Taxes (Recapturable)	81140	450,000.00	310,577.18	450,000.00	504,490.00	450,000.00	216,526.71	250,000.00	(\$200,000.00)	-44.44%
BOCES Tax	81170	0.00	9.45	0.00	0.61	0.00	0.00	0.00	\$0.00	0.00%
Other Local Taxes	81190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Sub Total - Local Taxes		148,092,378.95	147,896,704.88	162,132,197.61	159,824,064.18	138,642,571.00	130,415,697.15	110,235,576.00	(\$28,406,995.00)	-20.49%
Tuition	81300									
Concurrent Enrollment Tuition	81302	220,895.00	220,895.00	304,605.00	304,605.00	304,605.00	306,569.00	300,000.00	(\$4,605.00)	-1.51%
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	36,000.00	7,725.00	11,000.00	15,025.00	0.00	0.00	0.00	\$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	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Earnings on Investments	81500									
Interest & Dividends	81510	25,000.00	12,097.04	25,000.00	45,308.92	120,000.00	121,902.91	120,000.00	\$0.00	0.00%
Other Interest Earned	81590	35,000.00	28,665.87	35,000.00	42,403.84	50,000.00	75,399.60	85,000.00	\$35,000.00	70.00%
Pupil Activities	81700									
Student Fees	81740	45,000.00	49,500.68	50,000.00	46,546.71	40,000.00	41,080.75	85,000.00	\$45,000.00	112.50%
Other Pupil Activity Income	81790	0.00	100.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(60,117,000.00)	(58,720,228.69)	(67,862,483.61)	(67,814,224.54)	(38,004,048.59)	(38,004,048.59)	(2,825,000.00)	(\$35,179,048.59)	-92.57%
Pmts to State Foundation Program-Excess	81800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Indirect Costs	81850	95,000.00	56,704.19	125,000.00	152,761.45	135,000.00	156,765.94	130,000.00	(\$5,000.00)	-3.70%
Other Local Revenue	81900									
Rental, School Facilities	81910	40,000.00	16,524.29	20,000.00	23,175.00	20,000.00	14,373.79	15,000.00	(\$5,000.00)	-25.00%
Contributions & Donations	81920	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	60,000.00	142,848.48	75,000.00	28,859.72	50,000.00	40,566.60	30,000.00	(\$20,000.00)	-40.00%
Transportation - Public	81981	10,000.00	6,367.05	10,000.00	5,591.76	5,000.00	6,324.59	5,000.00	\$0.00	0.00%
Miscellaneous	81990	13,582.96	6,450.90	15,000.00	40,152.65	5,000.00	2,441.53	3,000.00	(\$2,000.00)	-40.00%
ERATE Discount, Rebate, or Reimbursement	81991	0.00	0.00	0.00	0.00	35,000.00	24,566.24	15,000.00	(\$20,000.00)	100.00%
Total Local Revenue		88,556,856.91	89,724,354.69	94,941,319.00	92,714,269.69	101,404,127.41	93,201,639.51	108,199,576.00	\$6,795,448.59	6.70%

CAMPBELL COUNTY SCHOOL DISTRICT FY2017 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
REVENUE FROM COUNTY SOURCES	82000									
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	34,114,170.95	34,053,591.66	37,200,000.00	36,748,247.47	31,731,017.00	29,974,526.10	25,095,738.00	(\$6,635,279.00)	-20.91%
Motor Vehicle Tax	82120	1,250,000.00	1,344,508.78	1,450,000.00	1,465,752.35	1,400,000.00	1,249,675.15	1,265,000.00	(\$135,000.00)	-9.64%
Car Company Tax	82130	25,000.00	22,566.31	25,000.00	22,694.91	20,000.00	23,598.60	20,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	110,000.00	74,538.19	110,000.00	122,525.11	110,000.00	51,966.48	55,000.00	(\$55,000.00)	-50.00%
Fines & Forfeitures	82150	1,350,000.00	1,690,357.90	1,400,000.00	1,750,227.68	1,600,000.00	1,111,240.43	1,200,000.00	(\$400,000.00)	-25.00%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		36,849,170.95	37,185,562.84	40,185,000.00	40,109,447.52	34,861,017.00	32,411,006.76	27,635,738.00	(\$7,225,279.00)	-20.73%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	(250,000.00)	0.00	(500,000.00)	(446,925.00)	(70,951.41)	0.00	(500,000.00)	(\$429,048.59)	604.71%
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	60,000.00	42,116.92	35,000.00	46,685.99	40,000.00	45,057.30	40,000.00	\$0.00	0.00%
Tax Shortfall	83160	157,866.67	157,866.67	312,986.40	312,986.40	2,589,464.73	2,589,464.73	9,075,199.00	\$6,485,734.27	250.47%
Other State Unrestricted	83190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Payments Made to Recapture Districts	83191	0.00	0.00	0.00	0.00	0.00	0.00	(9,075,199.00)	(\$9,075,199.00)	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	1,415,000.00	1,376,336.68	1,150,000.00	1,462,329.07	1,225,000.00	1,299,786.05	950,000.00	(\$275,000.00)	-22.45%
Total State Revenue		1,382,866.67	1,576,320.27	997,986.40	1,375,076.46	3,783,513.32	3,934,308.08	490,000.00	(\$3,293,513.32)	-87.05%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	90,000.00	94,216.11	90,000.00	117,812.65	100,000.00	97,353.88	95,000.00	(\$5,000.00)	-5.00%
Total Federal Revenue		90,000.00	94,216.11	90,000.00	117,812.65	100,000.00	97,353.88	95,000.00	(\$5,000.00)	-5.00%
OTHER REVENUE	85000									
Operating Transfer fr other General Funds	85201	0.00	6,585.78	7,000.00	4,737.22	7,000.00	5,015.20	7,000.00	\$0.00	0.00%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Enterprise Fund	85250	16,417.04	16,417.04	0.00	6,581.01	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer from Agency Fund	85280	0.00	0.00	0.00	26,774.95	0.00	0.00	0.00	\$0.00	0.00%
Sale of Fixed Assets-Non-Recapturable	85311	0.00	0.00	0.00	2,604.00	0.00	0.00	0.00	\$0.00	0.00%
Sale of Fixed Assets	85312	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Compensation for Losses	85320	481,395.00	252,309.37	25,395.00	173,546.30	100,000.00	991.04	100,000.00	\$0.00	0.00%
Capital Lease	85500	1,138,859.69	1,309,713.00	1,252,111.00	1,252,111.00	1,679,922.00	1,679,922.00	1,944,570.00	\$264,648.00	15.75%
Total Other Revenue		1,636,671.73	1,585,025.19	1,284,506.00	1,466,354.48	1,786,922.00	1,685,928.24	2,051,570.00	\$264,648.00	14.81%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		128,515,566.26	130,165,479.10	137,498,811.40	135,782,960.80	141,935,579.73	131,330,236.47	138,471,884.00	(\$3,463,695.73)	-2.44%
GRAND TOTAL - ALL REVENUE		\$135,636,809.85	\$130,165,479.10	\$143,064,556.25	\$135,782,960.80	\$142,549,432.41	\$131,330,236.47	\$138,471,884.00	-\$4,077,548.41	-2.86%
		\$188,632,566.26		\$205,361,295.01		\$179,939,628.32		\$141,296,884.00		

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

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

2015-2016 Revenue based on *estimated* assessed valuation of \$6,200,000,000

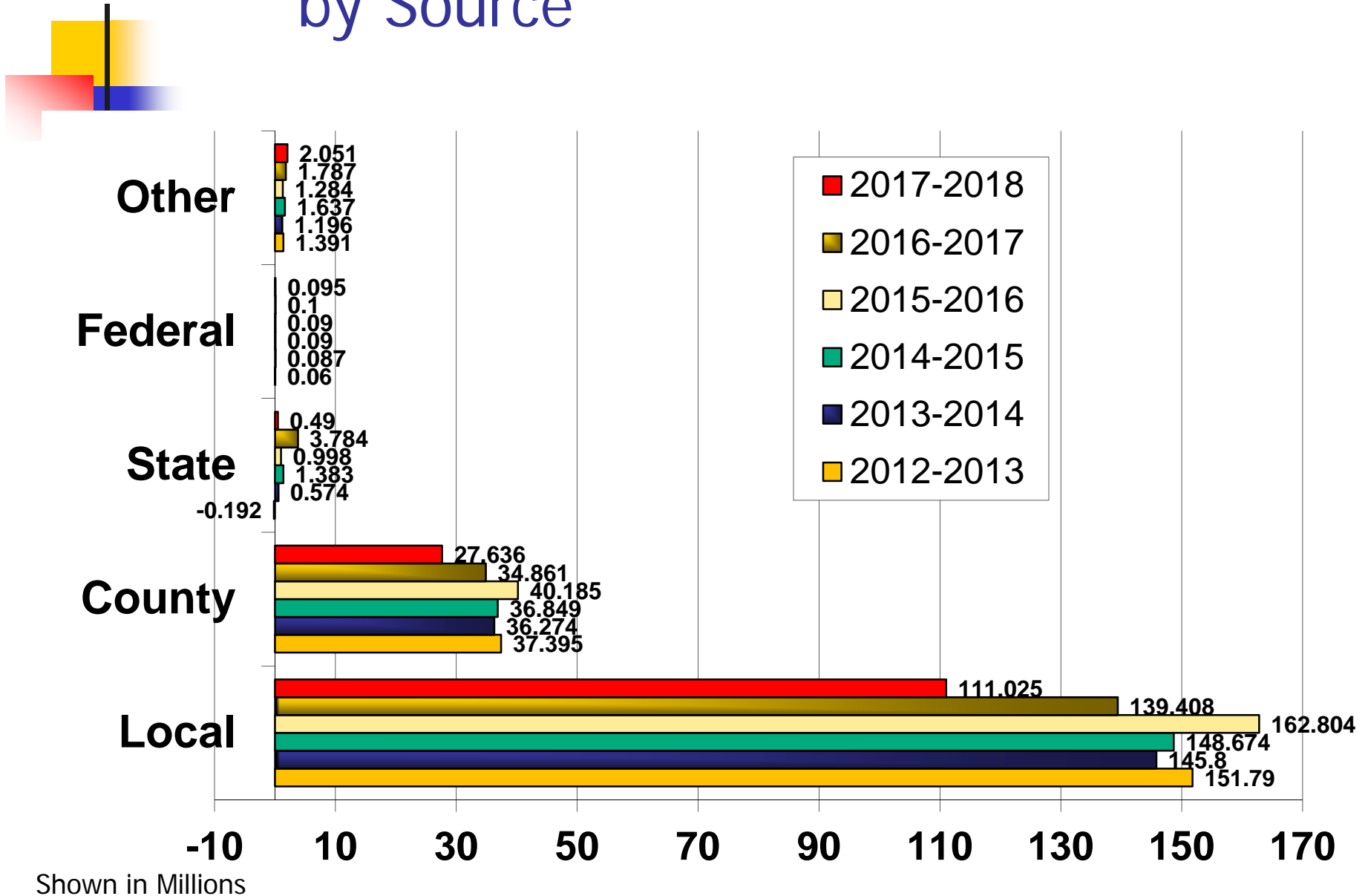
2016-2017 Revenue based on assessed valuation of \$5,288,502,849

2017-2018 Revenue based on assessed valuation of \$4,182,623,053

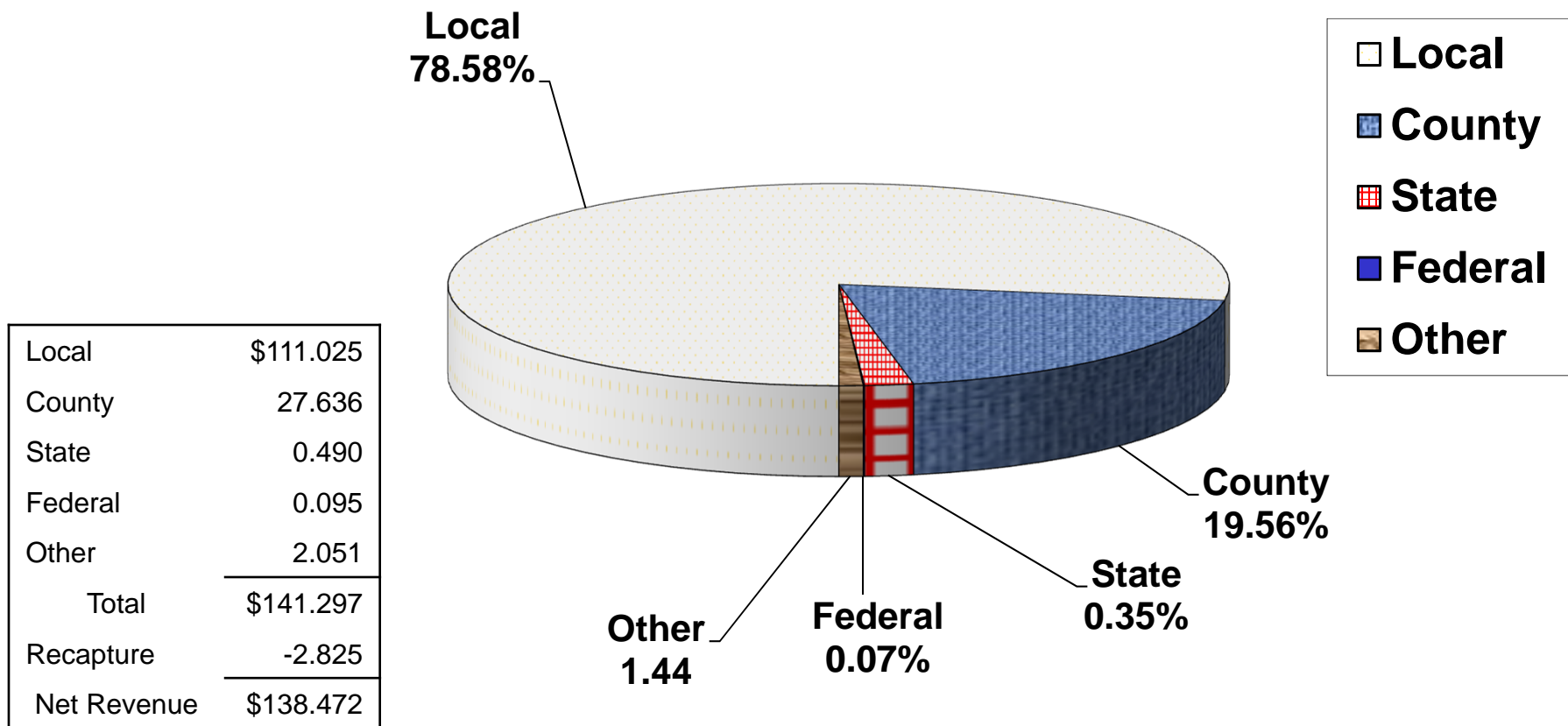
Non-Foundation Revenues (Not Recapturable)

CAMPBELL COUNTY SCHOOL DISTRICT						
General Fund Non-Foundation Revenue Sources						
Description	Object Code	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018
LOCAL SOURCES:						
General Operations Mill (Old Levy)	81112	\$2	\$0	\$2	\$0	\$0
Capital Maintenance Mill (Old Levy)	81115	2	0	2	\$0	\$0
SUB-TOTAL		4	0	5	\$0	\$0
Concurrent Enrollment Tuition	81302	0	220,895	304,605	306,569	300,000
Distance Education Tuition	81321	32,007	7,725	15,025	0	0
Interest	81510	14,704	12,097	45,309	121,903	120,000
Other Interest Earned	81590	18,657	28,666	42,404	75,400	85,000
Student Fees	81740	55,502	49,501	46,547	41,081	85,000
Other Pupil Activity Income	81790	0	100	0	0	0
Indirect Costs	81850	83,844	56,704	152,761	156,766	130,000
Rental	81910	22,981	16,524	23,175	14,374	15,000
Contributions/Donations	81920	0	0	0	0	1,000
Refund/Prior Years	81950	64,288	142,848	28,860	40,567	30,000
Public Transportation	81981	9,390	6,367	5,592	6,325	5,000
ERATE Discount, Rebate, or Reimburse.	81991	0	0	0	24,566	15,000
SUB-TOTAL		301,373	541,427	664,277	787,549	786,000
TOTAL LOCAL SOURCES		301,377	541,427	664,282	787,549	786,000
STATE SOURCES:						
Tax Shortfall	83160	161,657	157,867	312,986	2,589,465	9,075,199
WY Retirement Reimbursement	83290	542,861	1,376,337	1,462,329	1,299,786	950,000
TOTAL STATE SOURCES		704,518	1,534,204	1,775,315	3,889,251	10,025,199
FEDERAL SOURCES:						
Impact Aid PL874	84110	86,903	94,216	117,813	97,354	95,000
TOTAL FEDERAL SOURCES		86,903	94,216	117,813	97,354	95,000
OTHER SOURCES:						
Oper. Transfer from General Fund 03	85201	7,013	6,586	4,737	5,015	7,000
Oper. Transfer from Enterprise Fund	85250	0	16,417	6,581	0	0
Oper. Transfer from Agency Fund	85280	0	0	26,775	0	0
Sale/Fixed Assets	85311	0	0	2,604	0	0
Compensation for Losses	85320	1,214	252,309	173,546	991	100,000
Capital Leases	85500	1,083,587	1,309,713	1,252,111	1,679,922	1,944,570
TOTAL OTHER SOURCES		1,091,814	1,585,025	1,466,354	\$1,685,928	\$2,051,570
TOTAL NON-FOUNDATION REVENUE		\$2,184,612	\$3,754,872	\$4,023,765	\$6,460,082	\$12,957,769
Non-Foundation Revenue w/o Operating Transfers		\$2,177,599	\$3,731,869	\$3,985,671	\$6,455,067	\$12,950,769

General Fund 01 Revenues by Source



General Fund 01 Revenues 2017-2018

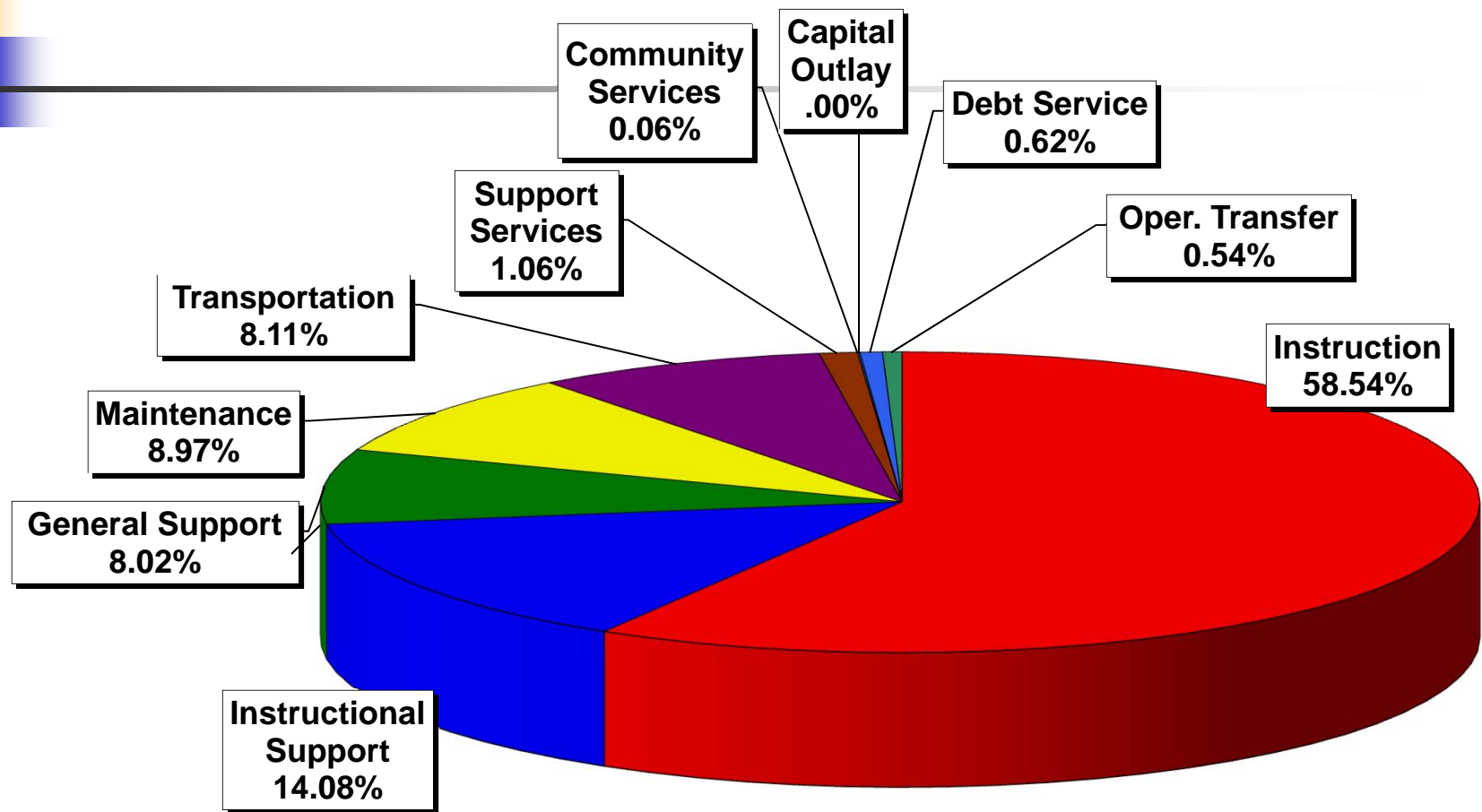


w/o Budget Support

Funds in Millions

General Fund 01 Expenses by Function

2017-2018 Total \$138,471,884



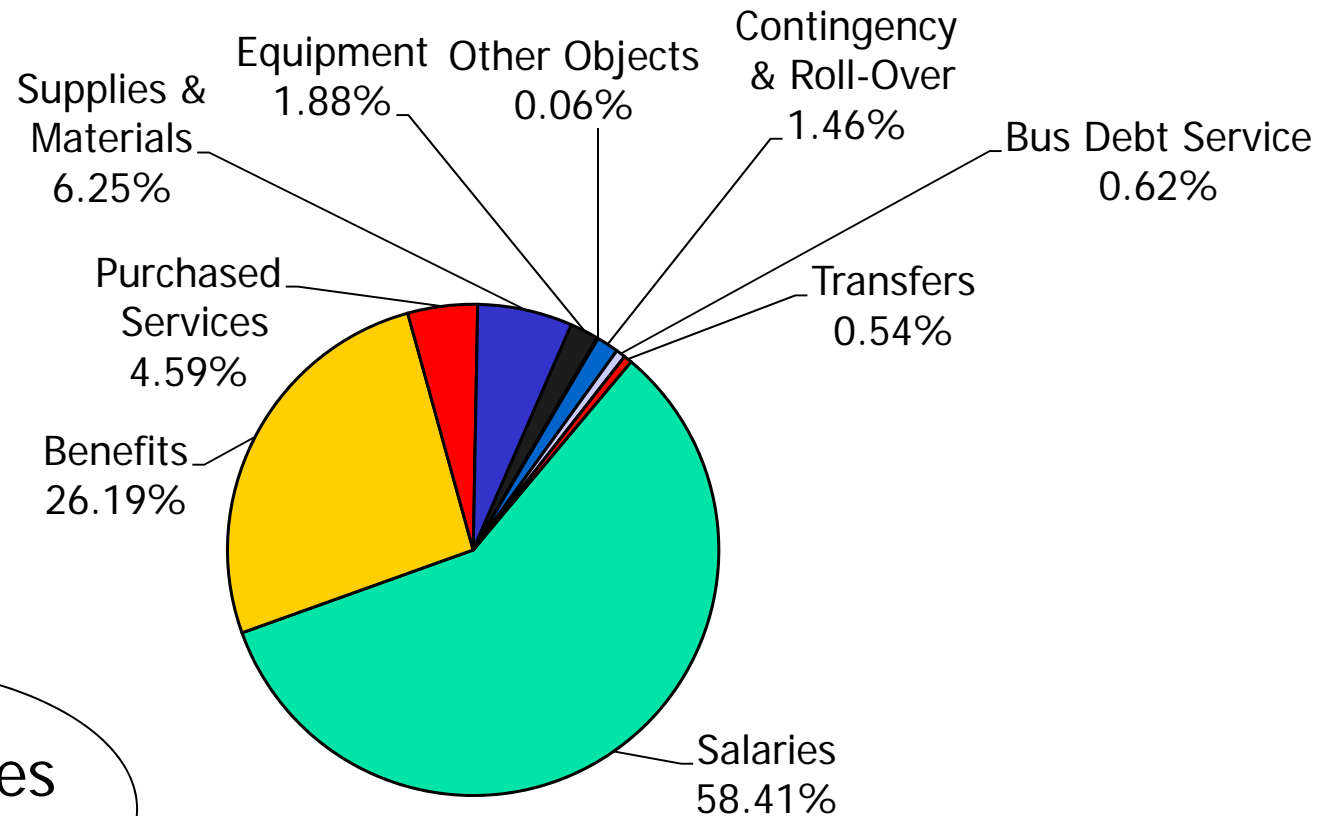
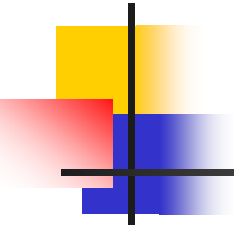
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2017-2018

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	\$227,500.00	\$0.00	\$300,000.00	\$527,500.00
1100	General Instruction	1,443,574.05	1,660,372.36	26,830.00	778,749.00	1,900.00	150.00	1,050,000.00	\$4,961,575.41
1110	Elementary Instruction	19,710,116.91	7,942,301.38	119,344.67	1,007,743.44	61,084.93	2,060.00	0.00	\$28,842,651.33
1120	Junior High Instruction	4,705,767.59	1,977,362.86	25,133.00	273,942.40	4,225.50	3,575.00	0.00	\$6,990,006.35
1130	Senior High Instruction	8,039,928.63	3,415,261.47	87,513.00	421,070.93	35,711.75	4,805.00	0.00	\$12,004,290.78
1131	All Secondary Instruction	94,793.00	31,280.15	3,750.00	15,283.00	0.00	0.00	0.00	\$145,106.15
1135	Concurrent Enrollment	0.00	0.00	304,605.00	0.00	0.00	0.00	0.00	\$304,605.00
1210	Students with Disabilities	9,606,142.01	5,054,691.69	8,141.33	41,762.00	0.00	0.00	0.00	\$14,710,737.03
1233	Gifted and Talented	558,412.50	220,463.75	2,602.58	7,991.23	0.00	530.00	0.00	\$790,000.06
1250	Tuition-Stu/Disabilities	0.00	0.00	2,300,000.00	0.00	0.00	0.00	0.00	\$2,300,000.00
1260	Educationally Disadvantaged	91,947.75	45,040.32	30,858.94	33,249.06	1,757.00	0.00	0.00	\$202,853.07
1265	Summer Schl/Ext'd Programs	774,415.00	167,196.21	1,145.00	3,175.00	0.00	0.00	0.00	\$945,931.21
1270	Limited English Proficient	413,282.30	154,680.25	300.00	10,228.50	0.00	0.00	0.00	\$578,491.05
1280	Homebound	18,515.00	1,416.40	19,470.00	0.00	0.00	0.00	0.00	\$39,401.40
1290	Other Special Programs	903,076.34	356,764.42	3,466.00	45,781.79	0.00	3,800.00	0.00	\$1,312,888.55
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	222,555.76	\$222,555.76
1410	Student Activities - Elem.	7,220.00	552.30	0.00	0.00	0.00	0.00	0.00	\$7,772.30
1420	Student Activities - Jr. High	594,815.60	154,924.57	78,085.00	19,825.00	0.00	1,500.00	0.00	\$849,150.17
1430	Student Activities - Sr. High	1,893,467.48	465,872.72	351,104.00	286,270.50	2,850.00	11,097.50	0.00	\$3,010,662.20
1530	Vocational Educ Grades 9-12	1,302,248.78	633,885.41	8,665.00	111,643.75	0.00	0.00	0.00	\$2,056,442.94
1810	Elementary Distance Learning	79,000.00	43,462.22	120,950.00	5,089.35	0.00	200.00	0.00	\$248,701.57
	Total Instruction	50,236,722.94	22,325,528.48	3,491,963.52	3,061,804.95	335,029.18	27,717.50	1,572,555.76	\$81,051,322.33
2000	Instructional Support	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00	\$55,000.00
2100	Support Services-Student	56,500.00	12,198.35	0.00	0.00	0.00	0.00	0.00	\$68,698.35
2110	Guidance Services	1,953,935.82	743,065.65	7,186.60	21,567.63	0.00	100.00	0.00	\$2,725,855.70
2111	Supervision of Guidance	3,500.00	748.92	0.00	7,275.00	0.00	0.00	0.00	\$11,523.92
2115	Record Maintenance Services	392,954.60	182,042.84	24,449.00	4,061.48	0.00	0.00	0.00	\$603,507.92
2117	Assessment Services	38,972.72	22,413.89	6,000.00	480.00	0.00	0.00	0.00	\$67,866.61
2122	Attendance Services	94,962.64	28,922.80	3,570.00	7,000.00	0.00	0.00	0.00	\$134,455.44
2123	Social Work Services	296,435.80	121,437.84	75.00	973.27	0.00	0.00	0.00	\$418,921.91
2124	Student Accounting Services	49,769.00	31,108.92	0.00	0.00	0.00	0.00	0.00	\$80,877.92
2131	Supervision of Health Services	45,557.24	16,010.22	350.00	1,250.00	0.00	0.00	0.00	\$63,167.46
2132	Health Services	1,075,947.00	375,907.55	200,488.00	59,320.37	8,356.00	0.00	0.00	\$1,720,018.92
2140	Psychological Programs	787,263.66	353,217.65	25,212.76	3,295.00	0.00	0.00	0.00	\$1,168,989.07
2152	Speech Services	1,275,333.40	565,075.62	1,525.00	7,905.81	0.00	0.00	0.00	\$1,849,839.83
2153	Hearing Impaired Services	205,778.40	66,213.74	33,794.00	2,417.82	0.00	0.00	0.00	\$308,203.96
2171	Occupational Therapy	575,583.00	188,173.66	5,115.00	6,710.00	0.00	0.00	0.00	\$775,581.66
2172	Physical Therapy	191,147.00	91,725.21	55.00	1,145.00	0.00	0.00	0.00	\$284,072.21
2173	Visions Impaired/Vision Services	54,500.00	23,996.43	154.00	900.00	0.00	0.00	0.00	\$79,550.43
2211	Supv of Improve/Instr Services	143,827.10	39,113.81	23,297.60	4,442.40	4,765.00	500.00	0.00	\$215,945.91
2212	Instr/Curriculum Development	170,532.35	48,676.21	119,486.00	7,011.00	1,130.00	1,272.00	0.00	\$348,107.56
2213	Staff Training (Certified)	199,878.54	99,622.94	178,052.81	33,200.00	5,000.00	5,155.00	0.00	\$520,909.29
2215	Instructional Facilitators	1,615,499.00	575,819.23	751.00	5,136.00	0.00	395.00	0.00	\$2,197,600.23
2219	Other Improve/Instr Services	58,580.89	14,327.68	800.00	2,226.00	0.00	300.00	0.00	\$76,234.57
2221	Supv of Media Services	6,094.60	1,335.71	14,223.20	566.80	0.00	0.00	0.00	\$22,220.31
2222	School Library Services	1,228,971.38	506,737.21	5,871.60	123,677.95	100.00	200.00	65,705.00	\$1,931,263.14
2223	Audiovisual Services	0.00	0.00	0.00	4,280.00	0.00	0.00	0.00	\$4,280.00
2230	Supv of Special Ed Services	223,190.48	58,295.40	1,700.00	6,348.51	0.00	300.00	0.00	\$289,834.39
2240	Technology Integration	1,942,311.15	942,640.21	4,996.50	136,835.00	182,673.50	0.00	0.00	\$3,209,456.36
2290	Other Support Services	171,596.20	73,522.20	3,550.00	19,569.00	1,500.00	500.00	0.00	\$270,237.40
	Total Instructional Support	12,858,621.97	5,182,349.89	660,703.07	467,594.04	203,524.50	8,722.00	120,705.00	\$19,502,220.47

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2017-2018

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	30,000.00	6,477.00	0.00	0.00	0.00	0.00	75,000.00	\$111,477.00
3310	General Support	24,390.02	5,398.81	0.00	0.00	0.00	0.00	0.00	\$29,788.83
3311	Superintendent Services	489,430.00	251,120.02	40,898.50	24,896.50	2,000.00	14,200.00	0.00	\$822,545.02
3312	Community Relations Services	0.00	0.00	1,035.00	0.00	0.00	0.00	0.00	\$1,035.00
3321	Principal Services	4,951,223.28	2,100,514.59	69,920.80	139,721.75	4,631.00	9,605.00	0.00	\$7,275,616.42
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	22,948.00	0.00	0.00	0.00	\$22,948.00
3330	Business Administration	507,464.56	206,304.93	34,135.64	10,000.00	0.00	2,300.00	0.00	\$760,205.13
3331	Fiscal Services	358,187.60	123,704.97	41,100.00	23,971.90	1,988.10	640.00	0.00	\$549,592.57
3332	Purchasing Services	125,963.20	32,310.46	1,800.00	7,135.00	0.00	150.00	0.00	\$167,358.66
3333	Warehouse/Distributing Services	81,244.80	18,525.50	40,715.00	9,760.00	0.00	0.00	0.00	\$150,245.30
3334	Printing Services	246,592.00	116,832.16	39,150.00	66,495.00	8,155.00	300.00	0.00	\$477,524.16
3335	Data Processing Services	156,421.20	37,185.72	136,500.00	8,015.00	1,500.00	0.00	0.00	\$339,621.92
3339	Other Business Support Services	42,703.71	9,473.73	500.00	2,915.00	0.00	0.00	0.00	\$55,592.44
3350	Board of Education Services	0.00	100.00	331,725.00	6,900.00	0.00	0.00	0.00	\$338,725.00
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	97,500.00	\$97,500.00
3410	Supv of Maint/Plants	245,896.84	94,980.91	0.00	0.00	0.00	0.00	0.00	\$340,877.75
3420	Operating Building Services	4,269,732.12	2,008,715.70	784,288.78	3,465,812.53	10,127.33	4,515.38	0.00	\$10,543,191.84
3430	Care/Upkeep of Grounds	276,685.60	121,585.19	2,700.00	36,600.00	0.00	0.00	0.00	\$437,570.79
3440	Care/Upkeep of Equipment	295,711.40	182,876.54	0.00	6,355.00	0.00	0.00	0.00	\$484,942.94
3450	Vehicle Maintenance	49,379.20	22,053.60	5,000.00	96,330.00	0.00	0.00	0.00	\$172,762.80
3460	Security Services	121,187.37	33,133.70	18,691.00	24,170.00	76,950.00	0.00	0.00	\$274,132.07
3490	Operation/Maint of Plant	50,856.00	12,861.84	0.00	0.00	0.00	0.00	0.00	\$63,717.84
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	3,182,687.84	2,037,676.67	155,895.00	4,627.26	1,944,472.74	3,057.50	0.00	\$7,328,417.01
3520	Student - Activity	234,186.30	124,551.36	47,430.00	140,538.55	0.00	0.00	0.00	\$546,706.21
3530	Supv of Transportation	327,647.99	157,989.15	23,448.75	12,922.50	4,000.00	1,400.00	0.00	\$527,408.39
3540	Monitoring Services	379,116.64	251,842.67	0.00	0.00	0.00	0.00	0.00	\$630,959.31
3550	Vehicle Servicing	475,638.40	300,341.99	65,183.11	912,336.88	10,800.00	2,500.00	0.00	\$1,766,800.38
3560	Other Student Transportation	102,530.40	69,676.03	0.00	0.00	0.00	0.00	0.00	\$172,206.43
3590	All Other Transportation	25,000.00	6,229.25	53,638.45	29,535.95	250.00	50.00	0.00	\$114,703.65
3810	Planning Services	0.00	0.00	103,885.00	0.00	0.00	0.00	0.00	\$103,885.00
3830	Staff Services	568,219.28	359,373.16	181,474.22	58,165.17	5,788.62	3,373.00	0.00	\$1,176,393.45
3850	Technology Coordination	137,159.00	51,187.91	4,000.00	0.00	0.00	0.00	0.00	\$192,346.91
3900	Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	Total General Support	17,755,254.75	8,743,023.56	2,183,114.25	5,110,151.99	2,070,662.79	42,090.88	319,500.00	\$36,223,798.22
4000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	\$10,000.00
4190	Non-Allow. Food Serv. Operations	5,634.00	1,389.91	0.00	0.00	0.00	0.00	0.00	\$7,023.91
4300	Community Services	18,024.40	14,158.02	24,570.18	8,639.82	0.00	2,200.00	0.00	\$67,592.42
	Total Community Services	23,658.40	15,547.93	24,570.18	8,639.82	0.00	2,200.00	10,000.00	\$84,616.33
5000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition & Construction	0.00	0.00	0.00	570.00	0.00	0.00	0.00	\$570.00
5600	Building Improvement Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	0.00	0.00	0.00	570.00	0.00	0.00	0.00	\$570.00
6100	Debt Service-Bus Lease/Pur	0.00	0.00	0.00	0.00	0.00	68,232.37	794,624.28	\$862,856.65
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		\$80,874,258.06	\$36,266,449.86	\$6,360,351.02	\$8,648,760.80	\$2,609,216.47	\$148,962.75	\$3,563,885.04	<u>\$138,471,884.00</u>

Campbell County School District FY2018 Expenditures by Object General Fund 01

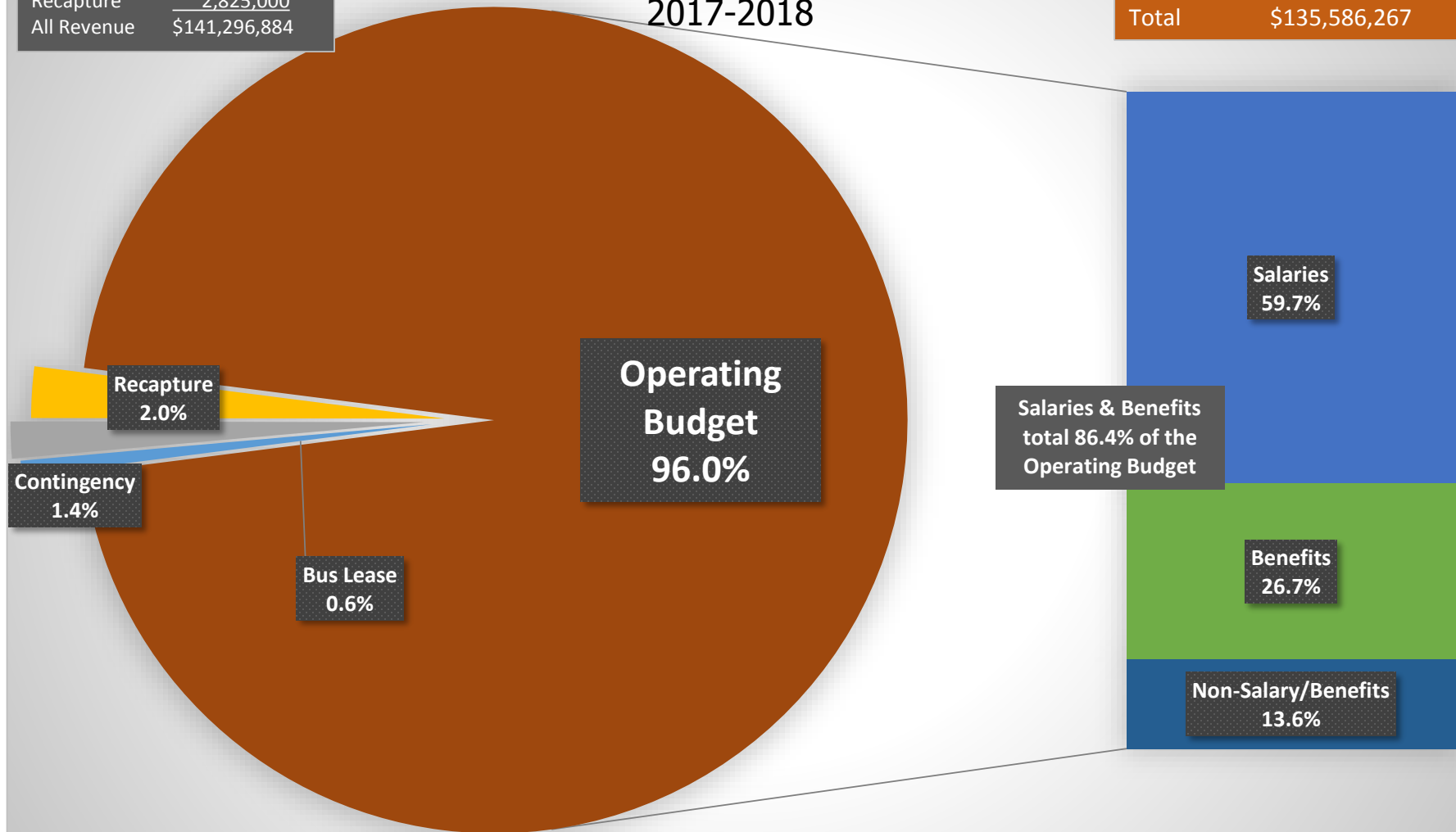


Total Expenses
\$138,471,884

Campbell County School District General Fund 01 Budget Summary 2017-2018

Operating	\$135,586,267
Contingency	2,022,761
Bus Lease	862,856
Budget Total	\$138,471,884
Recapture	2,825,000
All Revenue	\$141,296,884

Operating Budget	
Salaries	\$ 80,874,258
Benefits	36,266,450
Non-S&B	18,445,559
Total	\$135,586,267





General Fund 01 Decrease

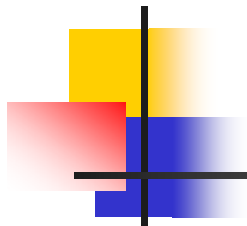
■ 2017-2018 Budget	\$138,471,884
■ 2016-2017 Budget	<u>-142,549,432</u>
■ Decrease in Fund 01	\$ - 4,077,548 or -2.86%



General Funds Summary

■ General Fund 01	\$138,471,884
■ Building General Fund 02	750,000
■ Healthy Communities 03	106,000
■ Sick Leave 04	<u>50,700</u>
■ All FY2018 General Funds	\$139,378,584
■ Previous Year Total	<u>143,981,932</u>
Decrease	\$ -4,603,348 or -3.2%

Budget Summary for Approval 2017-2018



■ General Funds (0x)	\$139,378,584
■ Special Revenues (2x)	20,764,926
■ Capital Projects (3x)	22,560,724
■ South Campus Debt (40)	600
■ Nutrition Services, CAT/Preschool (5x)	5,308,916
■ Insurance (60)	<u>24,812,240</u>
■ GRAND TOTAL – All Funds	\$212,825,990

Reduction of \$41,293,462 or
16.25% from prior year

Campbell County School District Student Enrollment – Seven Years

