

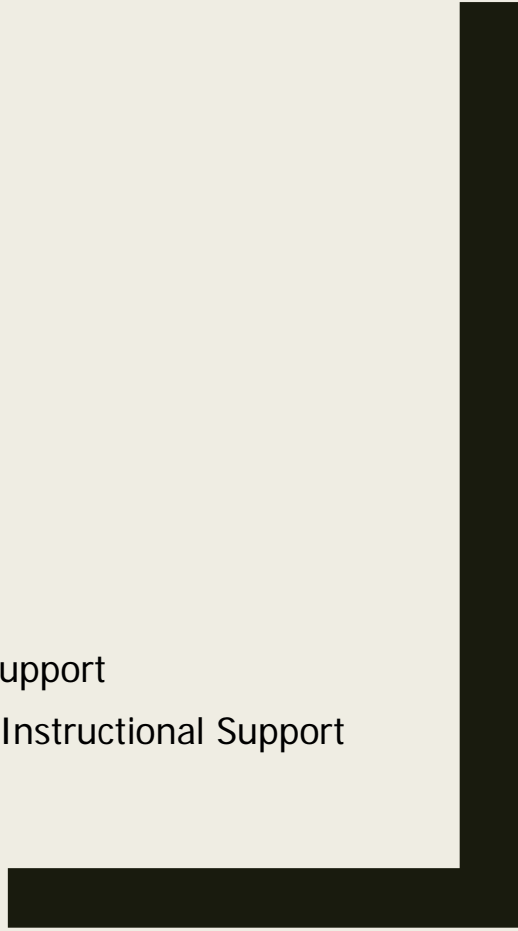


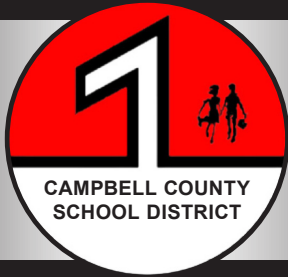
CAMPBELL COUNTY SCHOOL DISTRICT

**Annual Budget
2018-2019**

July 18, 2018

Submitted by: Dennis Holmes, Assoc. Supt. for Instructional Support
Alyssa Ballou, Admin. Asst. to Assoc. Supt. for Instructional Support
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 2018-2019 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 2018-2019 budget, the individual schools will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2017-2018 will be allowed to be budgeted as “roll-over” or contingency in the 2018-2019 budget. The total of this “roll-over” contingency from 2017-2018 to 2018-2019 equaled \$1,214,812, up from a total of \$1,185,235 in the previous year.

Data used to prepare the 2018-2019 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

Campbell County School District’s enrollment is beginning to rebound from the historical decrease of 462 students which occurred in the 2015-2016 school term. District enrollment increased by 85 students from the end of the 2016-17 school term to the end of the 2017-2018 school term, with 8,606 students being enrolled. The oil and gas industry is regaining health which is evident by the increase in the assessed valuation. Historically this has led to an increase in student enrollment due to increased job growth.

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.

Grades 3-6 of 2016-2017 were the largest classes in the District, accounting for 2,836 students or an average of 709 per class. Although the birth rate remained strong in calendar year 2017, 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 2017-2018 were the 11th and 12th grades. Dropouts and early graduations tend to reduce the membership in these upper grade levels. However, the

class of 2020 boasts an enrollment of 633, which is larger than both the class of 2021 and 2022.

Campbell County School District is no longer in a state of being over capacity as defined by the State's School Facilities Division. Previously construction of replacement and new schools had been happening at a brisk pace. The 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, was 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 complete having opened during the 2017-2018 school term.

After the historical decline in student enrollment in 2016, 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. As of the publication of this document on July 12, 2018, CCSD student enrollment has increased by 50 students since the last day of school on May 23, 2018. This a positive sign that student enrollment is beginning to regain a positive trend.

REVENUE REVIEW

Assessed Valuation

The County's 2018 assessed valuation was released by the County Assessor on June 24, 2018 as being \$4,428,276,932. This represents an increase of \$245,653,879 or 5.9% from the 2017 assessed valuation of \$4,182,623,053.

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 remained in the escrow account and the District was required to use the funds for projects at Campbell County High School South Campus. As of July 1, 2018, all funds have been expended and the escrow account has been closed.

A special school district tax of one-half (.5) mill was approved by the Campbell County School Board at their regular meeting on April 24, 2018, 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 \$2,200,000 generated by this mill levy will not be part of Campbell County School District's budget, but will be presented in the annual audit as a discretely presented component unit. This one-half (.5) mill has been in effect since the 1989-90 budget year.

On May 22, 2001 the Campbell County School District Board of Trustees formed the Campbell County Community Public Recreation District as allowed under Wyoming Statute 18-9-202. On April 24, 2018 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$4,400,000. In 2018-2019 the Recreation District will allocate \$2,000,000 for the final bond payment for the Campbell County Recreation Center, which is scheduled for 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 2017-2018 totaled \$5,196,296, up \$238,591 or 4.81% from the \$4,957,705 received in 2016-2017. Revenue for the 2018-2019 fiscal year is projected to increase by \$826,461 or 15.90% to \$6,022,757. This large increase is due to the elimination of the seven year phase in for new building square footage. The payment structure for these funds was also modified from a single payment made in July to two payments, the first payment in July of each year with the remaining funds being paid to the District in October annually.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2018-2019 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2015-2016, 2016-2017, and 2017-2018 respectively. Column 7 reports the 2018-2019 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 \$5,687,245 in 2018-2019 compared to 2017-2018. 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 2018-2019. In addition, 2017 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 2017-2018 of \$3.110 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, 2018 to make the 2017-2018 funding guarantee whole. The elimination of bus leases reduced other revenue by \$1,944,570 in 2018-2019.

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 2018-2019 recapture is estimated to be \$11,320,000. This represents an increase of \$8,495,000 or 300.71% from the 2017-2018 budgeted figure of \$2,825,000. The actual 2017-2018 recapture payment was \$1,031,290, the lowest payment by our district since recapture was implemented in fiscal year 1984. The increase for 2018-2019 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 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 increase from a budgeted amount of \$111,024,576 to \$117,470,923, which is an increase of \$6,446,347 or 5.81%, and is primarily a result of the increase in assessed valuation.

County Revenues

County revenues are projected to increase from a budgeted amount of \$27,635,738 to \$29,069,662, which is an increase of \$1,433,924 or 5.19%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$41,708 for 2017-2018 and are projected at approximately \$43,000 for 2018-2019. In 2018-2019 the district has budgeted \$500,000 for possible audit adjustment to the Wyoming Department of Education. A funding shortfall in 2017-2018 of \$3.110 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. The Wyoming Department of Education reimbursed the district \$979,734 for Wyoming Retirement contributions in 2017-2018. The reimbursement for 2018-2019 is projected to be \$1,190,000, an increase of \$240,000 or 25.26% from the budgeted amount of \$950,000 in 2017-2018. Legislation in 2018 increased the contributions to the Wyoming Retirement System for both the employee and the employer by 0.25% each for the next four years, bringing the total retirement contribution to 18.62% by July, 2021.

Federal Revenues

Campbell County School District received \$85,950 in Impact Aid funds in 2017-2018. It is anticipated that the district will continue to qualify for approximately \$95,000 in 2018-2019.

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 2018-2019 Campbell County School District revenue budget includes \$50,000 for compensation for potential losses for damages to district assets and \$7,000 for operating

transfers from other funds.

Prior to 2018-2019 the district entered into a lease/purchase agreement for school buses, which was repaid over a five year period. Legislation discontinued this funding option and now requires the outright purchase of buses.

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 2018-2019 represents a volatile financial climate for CCSD. Decreased revenue in the form of declining enrollment in prior years 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 nearly balanced budget. The 2018-2019 general fund budget will require supplementation of budget support through district reserves in the amount of \$679,512.

EXPENDITURE REVIEW

Decreases in the 2018-2019 budget were primarily realized through elimination of positions which were due to employee attrition.

The largest new expenditures from the general fund for 2018-2019 arise from the addition of five elementary teaching positions, including three positions to support the Dual Language Immersion program at Stocktrail Elementary and Rawhide Elementary; two secondary teachers (one social studies and one English to be shared between Campbell County High School and Thunder Basin High School); ESL assistants at Rawhide and CCHS, as well as a custodian at Stocktrail 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 nearly balanced budget in 2018-2019. There is a need to budget \$679,512 of the district's cash reserve to provide budget support. Although the district does not intend to spend the budget support.

Transfers

The 2018-2019 transfers totaling \$746,500, down from \$3,720,273 in 2017-2018, 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 conducted 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 budget reduction of \$18,011,909 from 2017-2018 to 2018-2019 in all district funds, a reduction of 8.16%. Over a three year period (2016-2019) the district will have endured a \$70,418,594 reduction, an unprecedented 25.79% decrease. The reduction is, in large part, related to reductions in capital projects funds. However, significant reductions to the general fund have 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-D Neglected and Delinquent
Carl Perkins	Title II-A Teacher Quality
ERA State Clean Diesel	Math and Science Partnership (Title II B)
Homeland Security	Title III ESL and Title III Immigrant
McKinney-Vento Homeless	Title IV-A
Part B Flow-Through 611 & 619 (VI-B)	Other State/Local Grants
Title I-A	

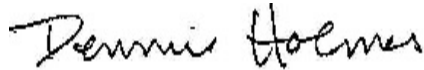
Other Funds

- | | |
|-----------------------------|--------------------------------|
| 02 Building General | 32 Component Projects |
| 03 Healthy Communities | 33 Major Capital |
| 04 Sick Leave | 34 Capital Recreation Projects |
| 21 Building Special Revenue | 50 Nutrition Services |
| 22 Major Maintenance | 51 CAT/Preschool Enterprise |
| 25 Recreation Funds | 60 Medical/Dental Insurance |
| 31 Depreciation | 80 Student Activities |

RECOMMENDATION

As Campbell County School District's Associate Superintendent for Instructional Support, I, Dennis Holmes, recommend approval of all the budgets listed in this document. I recommend that official approval be given by the Board of Trustees after the public hearing on Wednesday, July 18, 2018.

Respectfully,

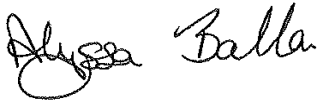


Dennis Holmes
Associate Superintendent for
Instructional Support

Assisted by,



Shelly K. Haney
Fiscal/Budget Manager



Alyssa Ballou
Administrative Assistant

**NOTICE OF
BUDGET HEARING**

**CAMPBELL COUNTY SCHOOL
DISTRICT NO. 1**

The Campbell County School District No. 1 Board of Trustees is currently considering the budget for the fiscal year ending June 30, 2019. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the **18th day of July, 2018, at 6:30 p.m.** All persons interested may appear at this time and be heard regarding such budget.

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

Submitted by:
Dennis Holmes
Assoc. Supt. for Instructional Support

Published: July 11, 2018

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

Funds		2016-2017		2017-2018	2018-2019
		Actual Transactions		Amended	PROPOSED
		Revenue	Expenditures	Budget	Budget
01	General	\$129,650,314	\$136,922,505	\$142,472,342	\$136,785,097
02	Building General Fund	\$613,520	\$576,072	\$750,000	\$522,000
03	General-Healthy Communities	\$2,364	\$76,906	\$106,000	\$125,000
04	Sick Leave General Fund	\$611	\$48,053	\$50,700	\$53,800
20	Grants	\$8,536,272	\$8,463,227	\$9,600,000	\$9,500,000
21	Building Special Revenue	\$0	\$0	\$0	\$1,250,000
22	Major Maintenance	\$5,005,717	\$1,574,354	\$12,120,000	\$10,772,000
25	CCSD Rec Grants Spec. Rev.	\$1,165,526	\$1,133,689	\$2,544,926	\$2,756,934
31	Depreciation	\$267,827	\$32,656	\$386,500	\$3,012,000
32	Component Projects	\$2,330,068	\$2,966,235	\$6,819,271	\$3,597,785
33	Major Capital	\$20,475,500	\$21,915,438	\$9,892,451	\$3,177,665
34	Capital Recreation Projects	\$3,457,530	\$3,682,446	\$5,462,502	\$3,757,784
40	South Campus Debt Service	\$3,578	\$1,027,971	\$600	\$0
50	Nutrition Service	\$5,166,272	\$4,904,314	\$5,564,383	\$4,563,310
51	CAT/Preschool Enterprise	\$23,159	\$26,884	\$82,185	\$65,663
60	Insurance	\$21,611,646	\$20,520,390	\$24,812,240	\$22,713,153

**NOTICE OF
MEETING DATES AND
MINUTES AVAILABILITY
CAMPBELL COUNTY SCHOOL
DISTRICT NO. 1**

Notice is hereby given that regular meetings of the Board of Trustees of Campbell County School District No. 1, State of Wyoming, are held on the second and fourth Tuesday of each month at 7 p.m. in the board room of the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming, and such meetings are open to the public.

Notice is also 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.

Anne Ochess, Chair
Campbell County School District #1
Board of Trustees

Campbell County School District
PROPOSED BUDGET SUMMARY
FY2019 ALL FUNDS

Fund Type / Description		2015-2016 as Amended	2016-2017 as Amended	2017-2018 Amended	2018-2019 Proposed	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$143,064,556.25	\$142,549,432.41	\$142,472,341.99	\$136,785,096.76	(\$5,687,245.23)	-3.99%
Building General Fund	02	1,250,000.00	1,250,000.00	750,000.00	522,000.00	(\$228,000.00)	-30.40%
Healthy Communities	03	500,000.00	131,800.00	106,000.00	125,000.00	\$19,000.00	17.92%
Sick Leave	04	50,700.00	50,700.00	50,700.00	53,800.00	\$3,100.00	6.11%
Total General Funds		<u>144,865,256.25</u>	<u>143,981,932.41</u>	<u>143,379,041.99</u>	137,485,896.76	(\$5,893,145.23)	-4.11%
Special Revenue Funds							
Grants	20	14,100,000.00	14,100,000.00	9,600,000.00	9,500,000.00	(\$100,000.00)	-1.04%
Building Special Revenue	21	0.00	0.00	0.00	1,250,000.00	\$1,250,000.00	100.00%
Major Maintenance	22	8,670,476.94	11,188,223.08	12,120,000.00	10,772,000.00	(\$1,348,000.00)	-11.12%
Rec Grants	25	2,563,855.98	2,752,510.90	2,544,926.28	2,756,934.18	\$212,007.90	8.33%
Total Special Revenues		<u>25,334,332.92</u>	<u>28,040,733.98</u>	<u>24,264,926.28</u>	24,278,934.18	\$14,007.90	0.06%
Capital Project Funds							
Depreciation	31	3,903,740.88	3,896,092.94	386,500.00	3,012,000.00	\$2,625,500.00	679.30%
Component Projects	32	4,983,987.86	8,607,515.83	6,819,271.12	3,597,785.38	(\$3,221,485.74)	-47.24%
Major Capital	33	53,435,664.04	31,684,748.91	9,892,451.34	3,177,664.64	(\$6,714,786.70)	-67.88%
Capital Recreation Projects	34	9,260,040.82	7,742,463.85	5,462,501.65	3,757,784.33	(\$1,704,717.32)	-31.21%
Total Capital Projects		<u>71,583,433.60</u>	<u>51,930,821.53</u>	<u>22,560,724.11</u>	13,545,234.35	(\$9,015,489.76)	-39.96%
Debt Service Funds							
South Campus Debt	40	1,024,645.29	1,027,970.57	600.00	0.00	(\$600.00)	-100.00%
Enterprise Funds							
Nutrition Services	50	5,526,189.57	5,236,900.84	5,564,382.50	4,563,309.44	(\$1,001,073.06)	-17.99%
K' Enterprise Fund	51	127,934.84	85,910.08	82,185.20	65,662.93	(\$16,522.27)	-20.10%
Total Enterprise		<u>5,654,124.41</u>	<u>5,322,810.92</u>	<u>5,646,567.70</u>	4,628,972.37	(\$1,017,595.33)	-18.02%
Internal Service Funds							
Insurance	60	24,608,992.73	23,815,183.61	24,812,239.78	22,713,153.22	(\$2,099,086.56)	-8.46%
ALL FUNDS TOTAL		\$273,070,785.20	\$254,119,453.02	\$220,664,099.86	\$202,652,190.88	(\$18,011,908.98)	-8.16%

2018 - 2019 Summary of All Budgets

	General Funds (0x)	Special Revenue Funds (2x)	Capital Project Funds (3x)	Enterprise Funds (5x)	Internal Service Fund (60)	Total
Revenues						
Budget Support	\$1,327,211.87	\$6,661,310.76	\$2,975,449.59	\$567,595.45	\$2,221,063.45	\$13,752,631.12
Local/County Sources	\$135,273,684.89	\$2,594,866.04	\$3,794,334.74	\$1,774,300.00	\$15,000.00	\$143,452,185.67
State Sources	\$733,000.00	\$6,192,757.38	\$6,775,450.02	\$0.00	\$0.00	\$13,701,207.40
Federal Sources	\$95,000.00	\$8,830,000.00	\$0.00	\$1,787,076.92	\$0.00	\$10,712,076.92
Total Revenues	\$137,428,896.76	\$24,278,934.18	\$13,545,234.35	\$4,128,972.37	\$2,236,063.45	\$181,618,101.11
Other Financing Sources						
Other Sources	\$57,000.00	\$0.00	\$0.00	\$500,000.00	\$20,477,089.77	\$21,034,089.77
Total Revenues & Other Financing Sources	\$137,485,896.76	\$24,278,934.18	\$13,545,234.35	\$4,628,972.37	\$22,713,153.22	\$202,652,190.88

Expenditures

Current Expenditures						
Instruction	\$79,798,175.77	\$7,285,075.92	\$143,208.97	\$0.00	\$0.00	\$87,226,460.66
Instructional Support	\$20,428,994.16	\$3,114,974.57	\$750,000.00	\$0.00	\$0.00	\$24,293,968.73
General Support	\$11,008,966.15	\$69,083.66	\$0.00	\$0.00	\$0.00	\$11,078,049.81
Maintenance	\$12,626,021.67	\$741,428.59	\$1,098,978.00	\$0.00	\$0.00	\$14,466,428.26
Transportation	\$10,141,375.60	\$173,175.00	\$0.00	\$0.00	\$0.00	\$10,314,550.60
Support Services	\$1,586,636.04	\$327,156.47	\$0.00	\$2,347.02	\$22,713,153.22	\$24,629,292.75
Community Services	\$107,568.03	\$2,473,132.52	\$0.00	\$4,626,625.35	\$0.00	\$7,207,325.90
Capital Outlay	\$10,000.00	\$10,369,907.45	\$11,553,047.38	\$0.00	\$0.00	\$21,932,954.83
Other Uses	\$0.00	(\$275,000.00)	\$0.00	\$0.00	\$0.00	(\$275,000.00)
Debt Service	\$509,659.34	\$0.00	\$0.00	\$0.00	\$0.00	\$509,659.34
Fund Transfers Out	\$1,268,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,268,500.00
Total Expenditures	\$137,485,896.76	\$24,278,934.18	\$13,545,234.35	\$4,628,972.37	\$22,713,153.22	\$202,652,190.88

**Campbell County School District
FY2019 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	\$1,379,611.87	\$6,606,772.69	\$2,975,449.59	\$2,763,658.90	\$13,725,493.05
REVENUE - LOCAL SOURCES	81000	0.00	54,538.07	0.00	25,000.00	\$79,538.07
Special District Taxes (25 Mill)	81111	110,706,923.30	0.00	0.00	0.00	\$110,706,923.30
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	85,000.00	0.00	0.00	0.00	\$85,000.00
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		116,341,923.30	54,538.07	0.00	25,000.00	\$116,421,461.37
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	0.00	\$0.00
Concurrent Enrollment	81302	375,000.00	0.00	0.00	0.00	\$375,000.00
Tuition-Distance Education	81321	0.00	0.00	0.00	0.00	\$0.00
Adult Ed Fees (Sub Class)	81340	2,500.00	0.00	0.00	0.00	\$2,500.00
Interest & Dividends	81510	280,700.00	6,000.00	40,100.00	17,000.00	\$343,800.00
Interest on Major Maintenance	81520	0.00	60,000.00	0.00	0.00	\$60,000.00
Other Interest Earned	81590	120,000.00	0.00	0.00	0.00	\$120,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,100,000.00	\$1,100,000.00
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	375,000.00	\$375,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	65,000.00	\$65,000.00
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	110,000.00	\$110,000.00
Other Food Service Income	81690	0.00	0.00	0.00	0.00	\$0.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	0.00	102,875.00	0.00	0.00	\$102,875.00
Bookstore Sales	81720	0.00	61,210.00	0.00	0.00	\$61,210.00
Stu. Organizations Dues & Fees	81730	0.00	3,500.00	0.00	0.00	\$3,500.00
Fees	81740	50,000.00	177,651.00	0.00	17,500.00	\$245,151.00
Other Pupil Activity Income	81790	0.00	333,704.04	0.00	0.00	\$333,704.04
Pmts to State Foundation Prgm	81800	(11,320,000.00)	0.00	0.00	0.00	-\$11,320,000.00
Indirect Costs Revenue	81850	150,000.00	0.00	0.00	0.00	\$150,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	15,000.00	12,050.00	0.00	0.00	\$27,050.00
Contributions & Donations	81920	1,000.00	1,937,876.00	3,754,234.74	0.00	\$5,693,110.74
Refund of Prior Years Expend.	81950	50,000.00	0.00	0.00	1,000.00	\$51,000.00
Transportation	81981	6,500.00	0.00	0.00	0.00	\$6,500.00
Miscellaneous	81990	4,000.00	(100,000.00)	0.00	1,000.00	-\$95,000.00
ERATE Discount, Rebate, Reimb.	81991	75,000.00	0.00	0.00	0.00	\$75,000.00
Total Local Revenue		106,151,623.30	2,649,404.11	3,794,334.74	1,814,300.00	\$114,409,662.15

**Campbell County School District
FY2019 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	26,569,661.59	0.00	0.00	0.00	\$26,569,661.59
Motor Vehicle Tax	82120	1,230,000.00	0.00	0.00	0.00	\$1,230,000.00
Car Company Tax	82130	20,000.00	0.00	0.00	0.00	\$20,000.00
Penalties & Interest on Del Taxes	82140	50,000.00	0.00	0.00	0.00	\$50,000.00
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		29,069,661.59	0.00	0.00	0.00	\$29,069,661.59
Sub-Total Local/County Revenue		135,221,284.89	2,649,404.11	3,794,334.74	1,814,300.00	\$143,479,323.74
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	43,000.00	0.00	0.00	0.00	\$43,000.00
Tax Shortfall	83160	(3,109,505.34)	0.00	0.00	0.00	-\$3,109,505.34
Major Bldg Facility Repr/Maint	83170	0.00	6,022,757.38	0.00	0.00	\$6,022,757.38
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Payments to Recapture Districts	83191	3,109,505.34	0.00	0.00	0.00	\$3,109,505.34
Restricted State Grants in Aid	83200	0.00	170,000.00	0.00	0.00	\$170,000.00
Capital Construction Grant	83250	0.00	0.00	6,775,450.02	0.00	\$6,775,450.02
Other State Restricted	83290	1,190,000.00	0.00	0.00	0.00	\$1,190,000.00
Total State Revenue		733,000.00	6,192,757.38	6,775,450.02	0.00	\$13,701,207.40
REVENUE-FEDERAL SOURCES	84000	0.00	0.00	0.00	0.00	\$0.00
Unrestricted Grants in Aid	84100	0.00	0.00	0.00	0.00	\$0.00
PL-874 Impact Aid Reimb	84110	95,000.00	0.00	0.00	0.00	\$95,000.00
Federal Restricted Grants-In-Aid	84200	0.00	8,830,000.00	0.00	87,076.92	\$8,917,076.92
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,400,000.00	\$1,400,000.00
Breakfast Program Reimb.	84220	0.00	0.00	0.00	300,000.00	\$300,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		95,000.00	8,830,000.00	0.00	1,787,076.92	\$10,712,076.92

**Campbell County School District
FY2019 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	0.00	\$0.00
Fund 0x Health-Employer Portion	85000	0.00	0.00	0.00	13,531,841.11	\$13,531,841.11
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	999,124.05	\$999,124.05
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	348,378.06	\$348,378.06
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	36,272.50	\$36,272.50
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	502,576.43	\$502,576.43
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	40,935.50	\$40,935.50
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	21,794.17	\$21,794.17
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	981.83	\$981.83
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	245,000.00	\$245,000.00
Self Pay (retiree/COBRA) Dental	85082	0.00	0.00	0.00	27,500.00	\$27,500.00
Employee Health Contributions	85090	0.00	0.00	0.00	4,500,000.00	\$4,500,000.00
Employee Dental Contributions	85092	0.00	0.00	0.00	222,686.12	\$222,686.12
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	7,000.00	0.00	0.00	500,000.00	\$507,000.00
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	50,000.00	0.00	0.00	0.00	\$50,000.00
Capital Leases	85500	0.00	0.00	0.00	0.00	\$0.00
Total Other Revenue		57,000.00	0.00	0.00	20,977,089.77	\$21,034,089.77
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		136,106,284.89	17,672,161.49	10,569,784.76	24,578,466.69	\$188,926,697.83
GRAND TOTAL - ALL REVENUE		\$137,485,896.76	\$24,278,934.18	\$13,545,234.35	\$27,342,125.59	\$202,652,190.88

**Campbell County School District
FY2019 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	\$442,800.50	\$425,223.13	\$0.00	\$0.00	\$868,023.63
1100	General Instruction	788,870.84	75,861.90	0.00	0.00	\$864,732.74
1105	Pre-School Instruction	0.00	191,342.96	0.00	0.00	\$191,342.96
1110	Elementary Instruction	30,119,150.79	2,108,814.81	37,191.17	0.00	\$32,265,156.77
1120	Junior High Instruction	7,239,322.56	195,388.31	56,317.93	0.00	\$7,491,028.80
1130	Senior High Instruction	12,717,705.50	135,292.59	49,699.87	0.00	\$12,902,697.96
1131	All Secondary Instruction	146,535.60	0.00	0.00	0.00	\$146,535.60
1135	Concurrent Enrollment	306,569.00	0.00	0.00	0.00	\$306,569.00
	Total General Instruction	51,318,154.29	2,706,700.57	143,208.97	0.00	\$54,168,063.83
1200	Special Instruction					
1210	Students with Disabilities	15,584,603.09	1,865,661.08	0.00	0.00	\$17,450,264.17
1233	Gifted & Talented	792,266.50	3,850.00	0.00	0.00	\$796,116.50
1250	Tuition for Students/Disabilities	1,970,000.00	0.00	0.00	0.00	\$1,970,000.00
1260	Educationally Disadvantaged	257,710.88	326,932.83	0.00	0.00	\$584,643.71
1265	Summer Schl/Ext'd Programs	957,867.24	703,923.08	0.00	0.00	\$1,661,790.32
1270	Limited English Proficient	674,485.55	65,529.70	0.00	0.00	\$740,015.25
1280	Homebound	39,401.40	0.00	0.00	0.00	\$39,401.40
1290	Other Special Programs	1,452,174.61	45,248.15	0.00	0.00	\$1,497,422.76
	Total Special Instruction	21,728,509.27	3,011,144.84	0.00	0.00	\$24,739,654.11
1400	Student Activities	(106,321.74)	0.00	0.00	0.00	-\$106,321.74
1410	Student Activities-Elem.	8,971.23	0.00	0.00	0.00	\$8,971.23
1420	Student Activities-Jr. High	907,488.55	128,798.30	0.00	0.00	\$1,036,286.85
1430	Students Activities-Sr. High	3,129,835.86	698,598.15	0.00	0.00	\$3,828,434.01
	Total Student Activities	3,939,973.90	827,396.45	0.00	0.00	\$4,767,370.35
1500	Vocational Education					
1530	Vocational Educ Grades 9-12	2,119,284.74	300,610.93	0.00	0.00	\$2,419,895.67
	Total Carl Perkins	2,119,284.74	300,610.93	0.00	0.00	\$2,419,895.67
1800	Distance Learning					
1810	Elementary Distance Learning	249,453.07	0.00	0.00	0.00	\$249,453.07
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	249,453.07	0.00	0.00	0.00	\$249,453.07
	Total Instruction	79,798,175.77	7,285,075.92	143,208.97	0.00	\$87,226,460.66
2000	Instructional Support	205,000.00	562,894.18	0.00	0.00	\$767,894.18
2100	Pupil Services	68,839.60	0.00	0.00	0.00	\$68,839.60
2110	Guidance Services	2,937,547.76	16,768.10	0.00	0.00	\$2,954,315.86
2111	Supervision of Guidance	11,577.58	0.00	0.00	0.00	\$11,577.58
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	828,218.60	0.00	0.00	0.00	\$828,218.60
2117	Assessment Services	49,816.10	65,000.00	0.00	0.00	\$114,816.10
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	163,419.23	0.00	0.00	0.00	\$163,419.23
2123	Social Work Services	309,066.55	0.00	0.00	0.00	\$309,066.55
2124	Student Accounting Services	82,342.89	0.00	0.00	0.00	\$82,342.89
2131	Supv of Health Services	63,838.52	0.00	0.00	0.00	\$63,838.52

**Campbell County School District
FY2019 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	1,816,841.33	2,375.20	0.00	0.00	\$1,819,216.53
2140	Psychological Programs	1,208,669.92	0.00	0.00	0.00	\$1,208,669.92
2152	Speech Services	1,899,697.07	0.00	0.00	0.00	\$1,899,697.07
2153	Hearing Impaired Services	319,287.68	0.00	0.00	0.00	\$319,287.68
2171	Occupational Therapy	797,910.96	0.00	0.00	0.00	\$797,910.96
2172	Physical Therapy	286,064.87	50,020.00	0.00	0.00	\$336,084.87
2173	Visually Impaired/Vision Service	80,028.20	0.00	0.00	0.00	\$80,028.20
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	10,923,166.86	134,163.30	0.00	0.00	\$11,057,330.16
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	3,453.50	327,424.43	750,000.00	0.00	\$1,080,877.93
2211	Supv of Improve/Instr Services	215,711.80	32,077.34	0.00	0.00	\$247,789.14
2212	Instr/Curriculum Development	451,276.22	0.00	0.00	0.00	\$451,276.22
2213	Staff Training (Certified)	534,502.24	1,900,582.22	0.00	0.00	\$2,435,084.46
2215	Instructional Facilitators	2,037,715.25	0.00	0.00	0.00	\$2,037,715.25
2219	Other Improve/Instr Services	81,117.71	0.00	0.00	0.00	\$81,117.71
2221	Supv of Media Services	13,147.52	0.00	0.00	0.00	\$13,147.52
2222	School Library Services	2,065,667.99	44,000.49	0.00	0.00	\$2,109,668.48
2223	Audiovisual Services	0.00	0.00	0.00	0.00	\$0.00
2229	Other Media Services	0.00	0.00	0.00	0.00	\$0.00
2230	Supv of Spec Ed Services	319,377.81	0.00	0.00	0.00	\$319,377.81
2240	Technology Integration	3,238,534.78	43,154.42	0.00	0.00	\$3,281,689.20
2290	Other Support Services	340,322.48	70,678.19	0.00	0.00	\$411,000.67
	Total Staff Services	9,300,827.30	2,417,917.09	750,000.00	0.00	\$12,468,744.39
	Total Instructional Support	20,428,994.16	3,114,974.57	750,000.00	0.00	\$24,293,968.73
3000	General Support	186,552.00	29,406.12	0.00	0.00	\$215,958.12
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3310	Central Administration	29,299.88	0.00	0.00	0.00	\$29,299.88
3311	Superintendent Services	763,088.50	0.00	0.00	0.00	\$763,088.50
3312	Community Relations Services	0.00	0.00	0.00	0.00	\$0.00
3321	Principal Services	7,200,562.14	39,677.54	0.00	0.00	\$7,240,239.68
3329	Other Support-School Admin	20,148.00	0.00	0.00	0.00	\$20,148.00
3330	Business Administration	710,219.27	0.00	0.00	0.00	\$710,219.27
3331	Fiscal Services	580,400.49	0.00	0.00	0.00	\$580,400.49
3332	Purchasing Services	144,428.10	0.00	0.00	0.00	\$144,428.10
3333	Warehouse/Distributing Serv	157,646.96	0.00	0.00	0.00	\$157,646.96
3334	Printing Services	479,817.92	0.00	0.00	0.00	\$479,817.92
3335	Data Processing Services	341,830.96	0.00	0.00	0.00	\$341,830.96
3339	Other Business Support Serv.	56,246.93	0.00	0.00	0.00	\$56,246.93
3350	Board of Education Services	338,725.00	0.00	0.00	0.00	\$338,725.00
	Total General Administration	10,822,414.15	39,677.54	0.00	0.00	\$10,862,091.69
3400	General Operation/Maint	386,875.00	0.00	0.00	0.00	\$386,875.00
3410	Supv of Maint/Plants	350,924.62	0.00	0.00	0.00	\$350,924.62
3420	Operating Bldg Services	10,427,291.43	281,950.14	0.00	0.00	\$10,709,241.57
3430	Care/Upkeep of Grounds	444,654.12	6,660.90	0.00	0.00	\$451,315.02
3440	Care/Upkeep of Equipment	479,389.81	500.00	0.00	0.00	\$479,889.81
3450	Vehicle Maintenance	148,771.95	0.00	0.00	0.00	\$148,771.95
3460	Security Services	323,866.62	50,225.00	1,098,978.00	0.00	\$1,473,069.62
3470	Major Bldg & Facility Maint.	0.00	402,092.55	0.00	0.00	\$402,092.55

**Campbell County School District
FY2019 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	64,248.12	0.00	0.00	0.00	\$64,248.12
	Total Operation/Maintenance	12,626,021.67	741,428.59	1,098,978.00	0.00	\$14,466,428.26
3500	Transportation	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	6,237,910.43	0.00	0.00	0.00	\$6,237,910.43
3520	Student - Activity	650,116.51	0.00	0.00	0.00	\$650,116.51
3530	Supv of Transportation	534,680.90	0.00	0.00	0.00	\$534,680.90
3540	Monitoring Services	670,661.41	0.00	0.00	0.00	\$670,661.41
3550	Vehicle Servicing	1,727,851.08	0.00	0.00	0.00	\$1,727,851.08
3560	Other Student Transportation	205,511.62	0.00	0.00	0.00	\$205,511.62
3590	All Other Transportation	114,643.65	173,175.00	0.00	0.00	\$287,818.65
	Total Transportation	10,141,375.60	173,175.00	0.00	0.00	\$10,314,550.60
3800	Support Services - Central					\$0.00
3810	Planning Services	124,115.41	0.00	0.00	0.00	\$124,115.41
3830	Staff Services	1,273,775.02	0.00	0.00	22,713,153.22	\$23,986,928.24
3850	Technology Coordination	188,745.61	0.00	0.00	0.00	\$188,745.61
	Total Support Services	1,586,636.04	0.00	0.00	22,713,153.22	\$24,299,789.26
3900	Other Support Services	0.00	327,156.47	0.00	2,347.02	\$329,503.49
	Total Other Support Services	0.00	327,156.47	0.00	2,347.02	\$329,503.49
	Total General Support	35,362,999.46	1,310,843.72	1,098,978.00	22,715,500.24	\$60,488,321.42
4000	Community Services	30,000.00	10,995.49	0.00	0.00	\$40,995.49
4100	Food Service Operations	0.00	0.00	0.00	4,476,232.52	\$4,476,232.52
4190	Non-Allowable Food Service	7,010.38	0.00	0.00	84,729.90	\$91,740.28
4200	Enterprise Operations	0.00	0.00	0.00	65,662.93	\$65,662.93
4300	Community Services	70,557.65	2,462,137.03	0.00	0.00	\$2,532,694.68
	Total Community Services	107,568.03	2,473,132.52	0.00	4,626,625.35	\$7,207,325.90
5000	Capital Outlay	10,000.00	6,331,035.73	2,103,549.59	0.00	\$8,444,585.32
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	652,964.79	342,723.42	0.00	\$995,688.21
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	0.00	0.00	3,462,884.72	0.00	\$3,462,884.72
5600	Building Improvement	0.00	3,385,906.93	5,643,889.65	0.00	\$9,029,796.58
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	10,000.00	10,369,907.45	11,553,047.38	0.00	\$21,932,954.83
6000	Other Uses	0.00	(275,000.00)	0.00	0.00	-\$275,000.00
6100	Debt Service	509,659.34	0.00	0.00	0.00	\$509,659.34
6200	Transfers to Other Funds	1,268,500.00	0.00	0.00	0.00	\$1,268,500.00
	Total Other Uses	1,778,159.34	(275,000.00)	0.00	0.00	\$1,503,159.34
	Total Expenditure Budget	\$137,485,896.76	\$24,278,934.18	\$13,545,234.35	\$27,342,125.59	\$202,652,190.88

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2015-2016 as Amd'd 6/14/16	2016-2017 as Amd'd 6/13/17	2017-2018 as Amd'd 6/12/18	2018-2019 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	5,565,744.85	613,852.68	4,000,457.99	679,511.87	(3,320,946.12)	100.00%
Local Revenue	162,803,802.61	139,408,176.00	111,024,576.00	117,470,923.30	6,446,347.30	5.81%
County Revenue	40,185,000.00	34,861,017.00	27,635,738.00	29,069,661.59	1,433,923.59	5.19%
State Revenue	997,986.40	3,783,513.32	490,000.00	733,000.00	243,000.00	49.59%
Federal Revenue	90,000.00	100,000.00	95,000.00	95,000.00	0.00	0.00%
Other Revenue	1,277,506.00	1,779,922.00	2,044,570.00	50,000.00	(1,994,570.00)	-97.55%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%
Recapture	(67,862,483.61)	(38,004,048.59)	(2,825,000.00)	(11,320,000.00)	8,495,000.00	300.71%
TOTAL REVENUE	143,064,556.25	142,549,432.41	142,472,341.99	136,785,096.76	(5,687,245.23)	-3.99%
EXPENDITURES						
Operating Budget	137,369,585.27	134,452,101.01	134,841,890.39	133,166,801.67	(1,675,088.72)	-1.24%
Bus Lease/Purchase P & I	1,317,517.79	2,928,963.72	1,887,417.77	509,659.34	(1,377,758.43)	-73.00%
Contingency/Roll-Over	2,897,225.00	2,668,634.50	2,022,760.76	2,362,135.75	339,374.99	16.78%
Operating Transfers	1,480,228.19	2,499,733.18	3,720,273.07	746,500.00	(2,973,773.07)	-79.93%
TOTAL EXPENDITURES	143,064,556.25	142,549,432.41	142,472,341.99	136,785,096.76	(5,687,245.23)	-3.99%
For Comparison Purposes Only:						
Instructional Facilitators		2,156,019.00	Now in Operating Budget	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	142,472,341.99	136,785,096.76	(5,687,245.23)	-3.99%
Budget Assessed Value History: FY16 <i>Est'd</i> \$6,200,000,000,000 - FY17 \$5,288,502,849 - FY2018 \$4,182,623,053 - FY2019 \$4,428,276,932						

CAMPBELL COUNTY SCHOOL DISTRICT FY2019 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$5,565,744.85		\$613,852.68		\$4,000,457.99		\$679,511.87	(\$3,320,946.12)	100.00%
Excess Revenue Collected in Prior Years	80100	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	155,000,000.00	153,117,705.23	132,212,571.00	124,893,863.07	104,565,576.00	102,057,910.98	110,706,923.30	\$6,141,347.30	5.87%
Operations Mill	81112	0.00	2.28	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	2.28	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	6,582,197.61	6,107,301.65	5,900,000.00	5,206,979.86	5,300,000.00	5,096,664.27	5,300,000.00	\$0.00	0.00%
Car Company Taxes	81130	100,000.00	94,562.13	80,000.00	98,327.51	120,000.00	78,112.70	85,000.00	(\$35,000.00)	-29.17%
Delinquent Taxes (Recapturable)	81140	450,000.00	504,490.00	450,000.00	216,526.71	250,000.00	183,461.02	250,000.00	\$0.00	0.00%
BOCES Tax	81170	0.00	0.61	0.00	0.00	0.00	0.51	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		162,132,197.61	159,824,064.18	138,642,571.00	130,415,697.15	110,235,576.00	107,416,149.48	116,341,923.30	\$6,106,347.30	5.54%
Bond & Interest Taxes (formerly Fund 40 Debt Service)	81200	0.00	0.00	0.00	0.00	0.00	1.34	0.00	\$0.00	0.00%
Tuition	81300									
Concurrent Enrollment Tuition	81302	304,605.00	304,605.00	304,605.00	306,569.00	300,000.00	328,600.00	375,000.00	\$75,000.00	25.00%
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	11,000.00	15,025.00	0.00	0.00	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%
Adult Education Fees	81340	0.00	0.00	0.00	0.00	0.00	2,025.00	2,500.00	\$2,500.00	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	45,308.92	120,000.00	121,902.91	120,000.00	241,134.33	280,000.00	\$160,000.00	133.33%
Other Interest Earned	81590	35,000.00	42,403.84	50,000.00	75,399.60	85,000.00	105,179.69	120,000.00	\$35,000.00	41.18%
Pupil Activities	81700									
Student Fees	81740	50,000.00	46,546.71	40,000.00	41,080.75	85,000.00	45,543.09	50,000.00	(\$35,000.00)	-41.18%
Other Pupil Activity Income	81790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(67,862,483.61)	(67,814,224.54)	(38,004,048.59)	(38,004,048.59)	(2,825,000.00)	(1,031,290.09)	(11,320,000.00)	\$8,495,000.00	300.71%
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	125,000.00	152,761.45	135,000.00	156,765.94	130,000.00	147,234.50	150,000.00	\$20,000.00	15.38%
Other Local Revenue	81900									
Rental, School Facilities	81910	20,000.00	23,175.00	20,000.00	14,373.79	15,000.00	13,675.00	15,000.00	\$0.00	0.00%
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	75,000.00	28,859.72	50,000.00	40,566.60	30,000.00	6,037.04	50,000.00	\$20,000.00	66.67%
Transportation - Public	81981	10,000.00	5,591.76	5,000.00	6,324.59	5,000.00	6,156.44	6,500.00	\$1,500.00	30.00%
Miscellaneous	81990	15,000.00	40,152.65	5,000.00	2,441.53	3,000.00	4,135.20	4,000.00	\$1,000.00	33.33%
ERATE Discount, Rebate, or Reimbursement	81991	0.00	0.00	35,000.00	24,566.24	15,000.00	76,390.19	75,000.00	\$60,000.00	400.00%
Total Local Revenue		94,941,319.00	92,714,269.69	101,404,127.41	93,201,639.51	108,199,576.00	107,360,971.21	106,150,923.30	(\$2,048,652.70)	-1.89%

CAMPBELL COUNTY SCHOOL DISTRICT FY2019 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
REVENUE FROM COUNTY SOURCES										
Unrestricted Grants in Aid	82000									
6 Mill County Equalization Tax	82110	37,200,000.00	36,748,247.47	31,731,017.00	29,974,526.10	25,095,738.00	24,493,898.33	26,569,661.59	\$1,473,923.59	5.87%
Motor Vehicle Tax	82120	1,450,000.00	1,465,752.35	1,400,000.00	1,249,675.15	1,265,000.00	1,223,199.51	1,230,000.00	(\$35,000.00)	-2.77%
Car Company Tax	82130	25,000.00	22,694.91	20,000.00	23,598.60	20,000.00	18,747.05	20,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	110,000.00	122,525.11	110,000.00	51,966.48	55,000.00	44,030.54	50,000.00	(\$5,000.00)	-9.09%
Fines & Forfeitures	82150	1,400,000.00	1,750,227.68	1,600,000.00	1,111,240.43	1,200,000.00	1,118,895.80	1,200,000.00	\$0.00	0.00%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		40,185,000.00	40,109,447.52	34,861,017.00	32,411,006.76	27,635,738.00	26,898,771.23	29,069,661.59	\$1,433,923.59	5.19%
REVENUE FROM STATE SOURCES										
Unrestricted Grants in Aid	83000									
Audit Adjustment - Foundation Program	83111	(500,000.00)	(446,925.00)	(70,951.41)	0.00	(500,000.00)	(41,487.00)	(500,000.00)	\$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	35,000.00	46,685.99	40,000.00	45,057.30	40,000.00	41,708.47	43,000.00	\$3,000.00	7.50%
Tax Shortfall	83160	312,986.40	312,986.40	2,589,464.73	2,589,464.73	9,075,199.00	9,075,199.15	3,109,505.34	(\$5,965,693.66)	-65.74%
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	(9,075,199.00)	0.00	(3,109,505.34)	\$5,965,693.66	-65.74%
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	1,150,000.00	1,462,329.07	1,225,000.00	1,299,786.05	950,000.00	979,734.17	1,190,000.00	\$240,000.00	25.26%
Total State Revenue		997,986.40	1,375,076.46	3,783,513.32	3,934,308.08	490,000.00	10,055,154.79	733,000.00	\$243,000.00	49.59%
REVENUE FROM FEDERAL SOURCES										
Unrestricted Grants in Aid	84000									
Impact Aid	84110	90,000.00	117,812.65	100,000.00	97,353.88	95,000.00	85,949.73	95,000.00	\$0.00	0.00%
Total Federal Revenue		90,000.00	117,812.65	100,000.00	97,353.88	95,000.00	85,949.73	95,000.00	\$0.00	0.00%
OTHER REVENUE										
Operating Transfer fr other General Funds	85201	7,000.00	4,737.22	7,000.00	5,015.20	7,000.00	2,435.24	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	0.00	6,581.01	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer from Agency Fund	85280	0.00	26,774.95	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Sale of Fixed Assets-Non-Recapturable	85311	0.00	2,604.00	0.00	0.00	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	25,395.00	173,546.30	100,000.00	991.04	100,000.00	8,053.99	50,000.00	(\$50,000.00)	-50.00%
Capital Lease	85500	1,252,111.00	1,252,111.00	1,679,922.00	1,679,922.00	1,944,570.00	1,944,570.00	0.00	(\$1,944,570.00)	-100.00%
Total Other Revenue		1,284,506.00	1,466,354.48	1,786,922.00	1,685,928.24	2,051,570.00	1,955,059.23	57,000.00	(\$1,994,570.00)	-97.22%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		137,498,811.40	135,782,960.80	141,935,579.73	131,330,236.47	138,471,884.00	146,355,906.19	136,105,584.89	(\$2,366,299.11)	-1.71%
GRAND TOTAL - ALL REVENUE		\$143,064,556.25	\$135,782,960.80	\$142,549,432.41	\$131,330,236.47	\$142,472,341.99	\$146,355,906.19	\$136,785,096.76	-\$5,687,245.23	-3.99%

\$205,361,295.01
\$179,939,628.32
\$141,296,884.00
\$147,425,584.89

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

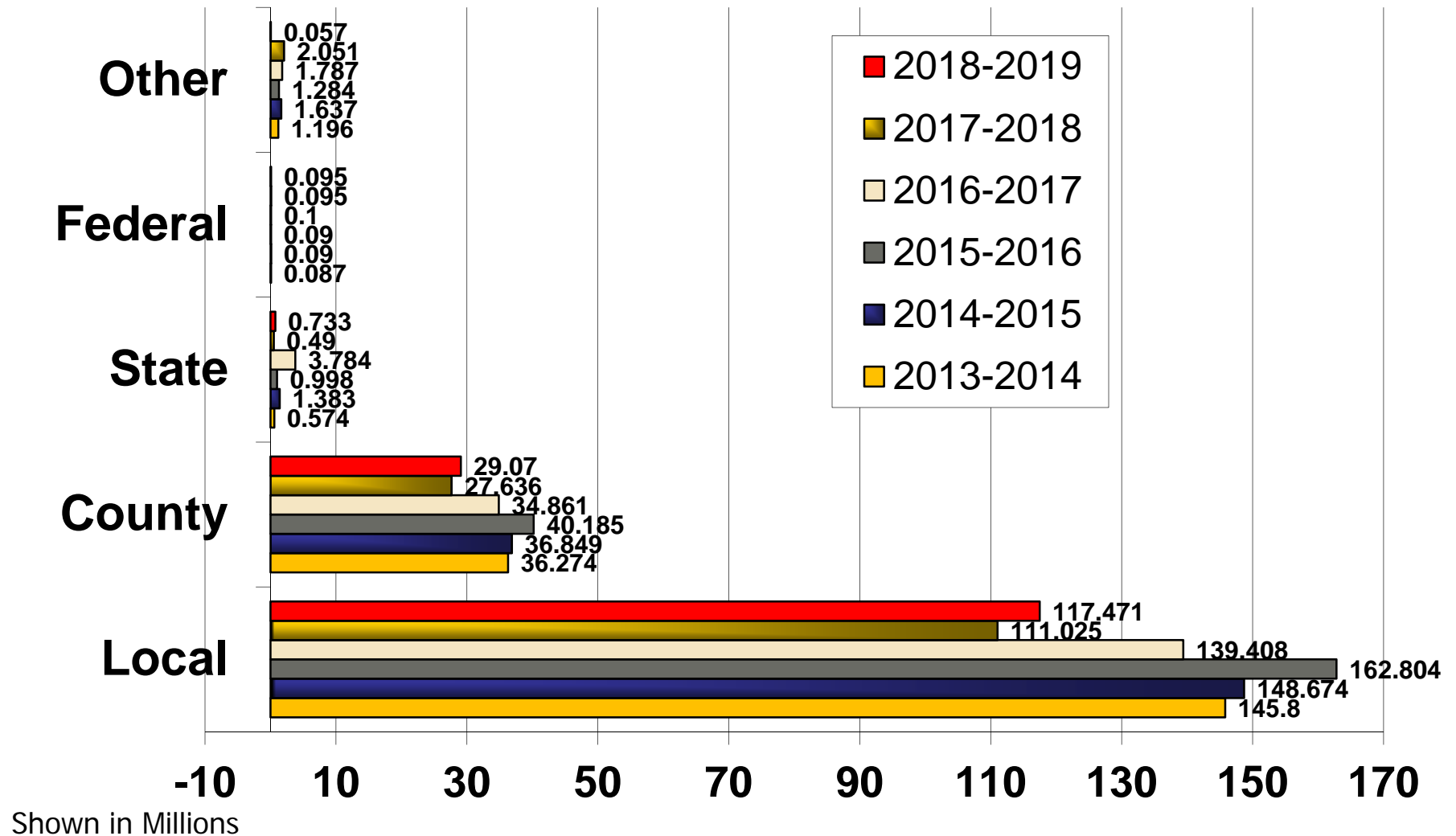
2018-2019 Revenue based on assessed valuation of \$4,428,276,932

Non-Foundation Revenues (Not Recapturable)	\$3,494,097.40	\$4,023,764.56	\$6,461,991.73	\$6,460,082.32	\$3,882,570.00	\$13,065,892.56	\$2,464,500.00	(\$1,418,070.00)
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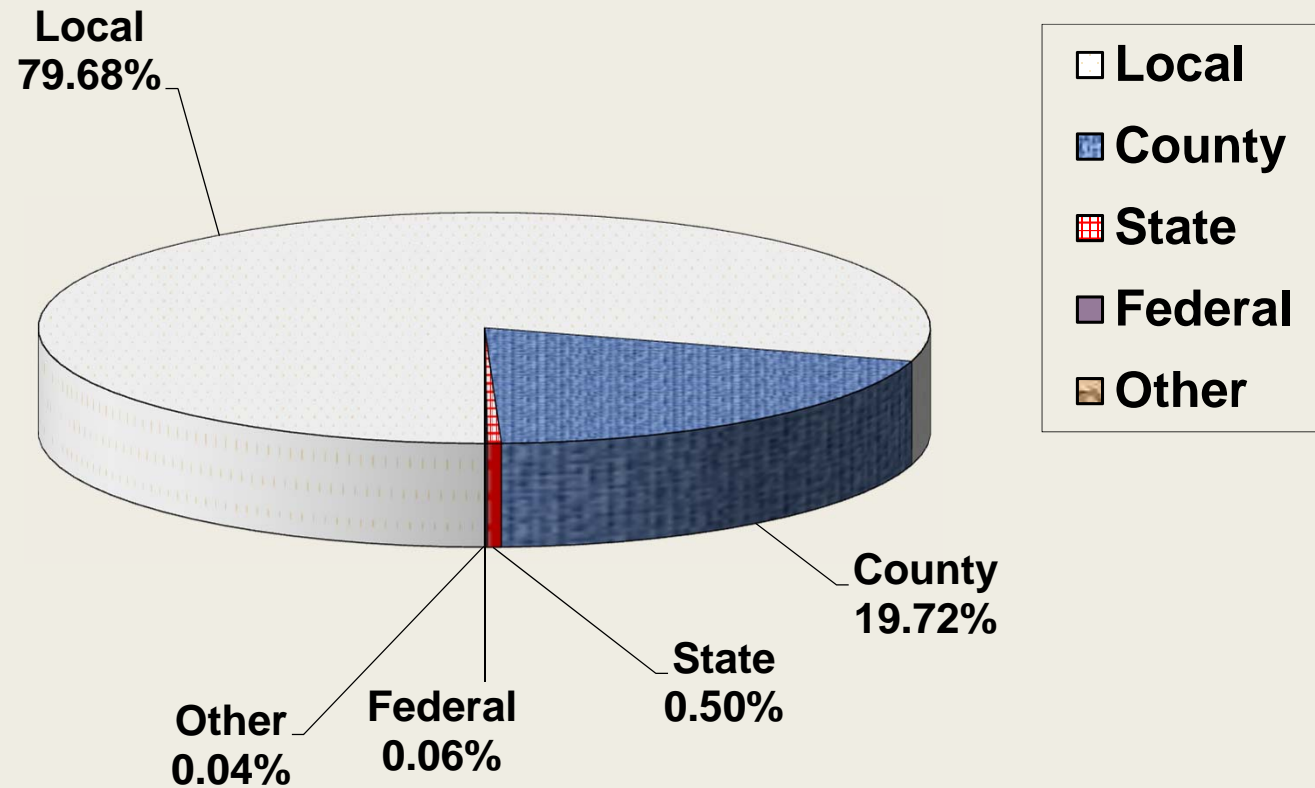
**CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources**

Description	Object Code	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019
LOCAL SOURCES:						
General Operations Mill (Old Levy)	81112	\$0	\$2	\$0	\$0	\$0
Capital Maintenance Mill (Old Levy)	81115	\$0	\$2	\$0	\$0	\$0
SUB-TOTAL		\$0	\$5	\$0	\$0	\$0
Concurrent Enrollment Tuition	81302	\$220,895	\$304,605	\$306,569	\$328,600	\$375,000
Distance Education Tuition	81321	\$7,725	\$15,025	\$0	\$0	\$0
Interest	81510	\$12,097	\$45,309	\$121,903	\$241,134	\$280,000
Other Interest Earned	81590	\$28,666	\$42,404	\$75,400	\$105,180	\$120,000
Student Fees	81740	\$49,501	\$46,547	\$41,081	\$45,543	\$50,000
Other Pupil Activity Income	81790	\$100	\$0	\$0	\$0	\$0
Indirect Costs	81850	\$56,704	\$152,761	\$156,766	\$147,235	\$150,000
Rental	81910	\$16,524	\$23,175	\$14,374	\$13,675	\$15,000
Contributions/Donations	81920	\$0	\$0	\$0	\$0	\$1,000
Refund/Prior Years	81950	\$142,848	\$28,860	\$40,567	\$6,037	\$50,000
Public Transportation	81981	\$6,367	\$5,592	\$6,325	\$6,156	\$6,500
ERATE Discount, Rebate, or Reimburse.	81991	\$0	\$0	\$24,566	\$76,390	\$75,000
SUB-TOTAL		\$541,427	\$664,277	\$787,549	\$969,950	\$1,122,500
TOTAL LOCAL SOURCES		\$541,427	\$664,282	\$787,549	\$969,950	\$1,122,500
STATE SOURCES:						
Tax Shortfall	83160	\$157,867	\$312,986	\$2,589,465	\$9,075,199	\$3,109,505
WY Retirement Reimbursement	83290	\$1,376,337	\$1,462,329	\$1,299,786	\$979,734	\$1,190,000
TOTAL STATE SOURCES		\$1,534,204	\$1,775,315	\$3,889,251	\$10,054,933	\$4,299,505
FEDERAL SOURCES:						
Impact Aid PL874	84110	\$94,216	\$117,813	\$97,354	\$85,950	\$95,000
TOTAL FEDERAL SOURCES		\$94,216	\$117,813	\$97,354	\$85,950	\$95,000
OTHER SOURCES:						
Oper. Transfer from General Fund 03	85201	\$6,586	\$4,737	\$5,015	\$2,435	\$7,000
Oper. Transfer from Enterprise Fund	85250	\$16,417	\$6,581	\$0	\$0	\$0
Oper. Transfer from Agency Fund	85280	\$0	\$26,775	\$0	\$0	\$0
Sale/Fixed Assets	85311	\$0	\$2,604	\$0	\$0	\$0
Compensation for Losses	85320	\$252,309	\$173,546	\$991	\$8,054	\$50,000
Capital Leases	85500	\$1,309,713	\$1,252,111	\$1,679,922	\$1,944,570	\$0
TOTAL OTHER SOURCES		\$1,585,025	\$1,466,354	\$1,685,928	\$1,955,059	\$57,000
TOTAL NON-FOUNDATION REVENUE		\$3,754,872	\$4,023,765	\$6,460,082	\$13,065,893	\$5,574,005
Non-Foundation Revenue w/o Operating Transfers		\$3,731,869	\$3,985,671	\$6,455,067	\$13,063,457	\$5,567,005

General Fund 01 Revenues by Source



General Fund 01 Revenues 2018-2019

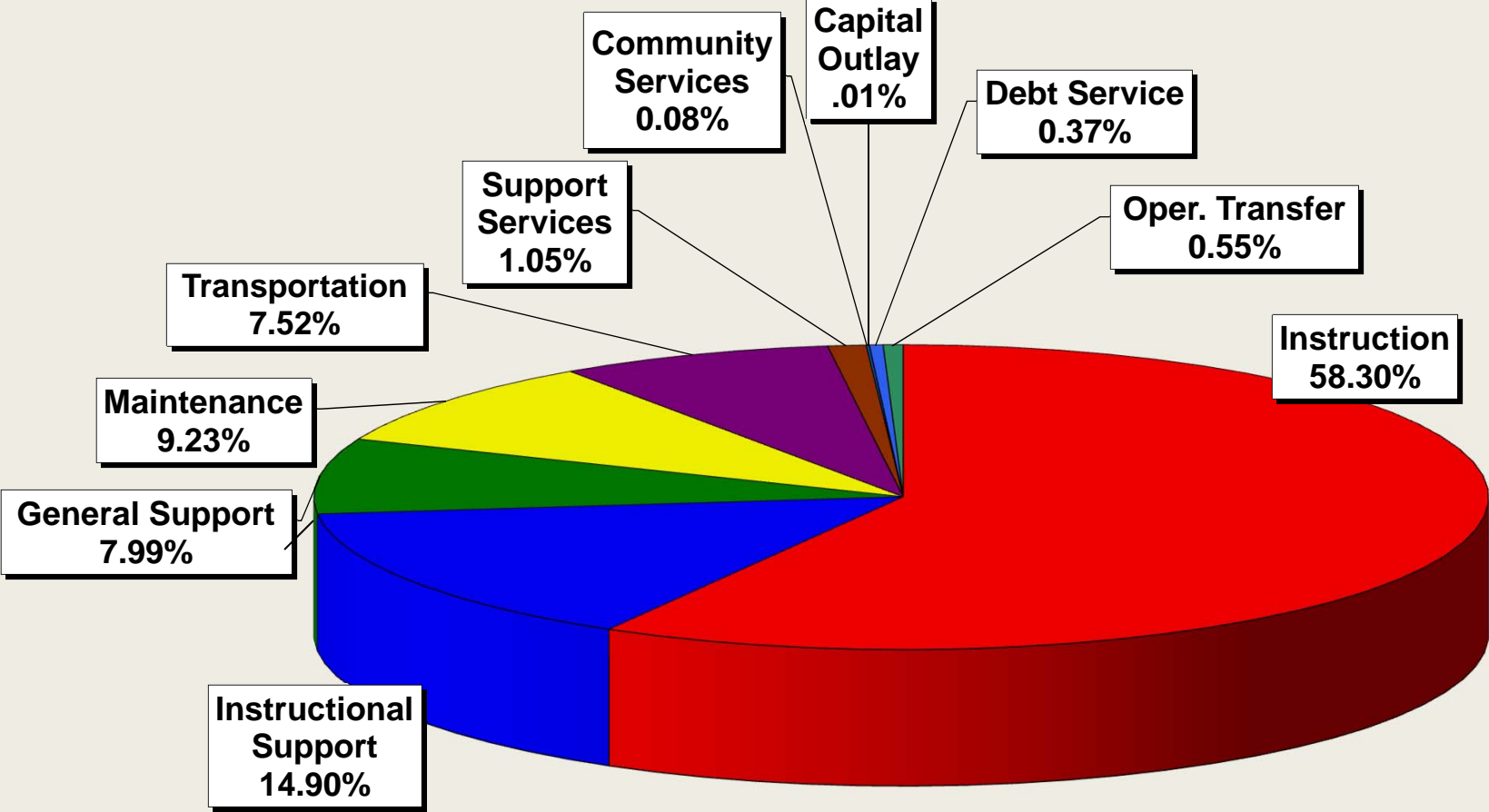


Local	\$117.471
County	29.070
State	0.733
Federal	0.095
Other	0.057
Total	\$147.426
Recapture	-11.320
Net Revenue	\$136.106

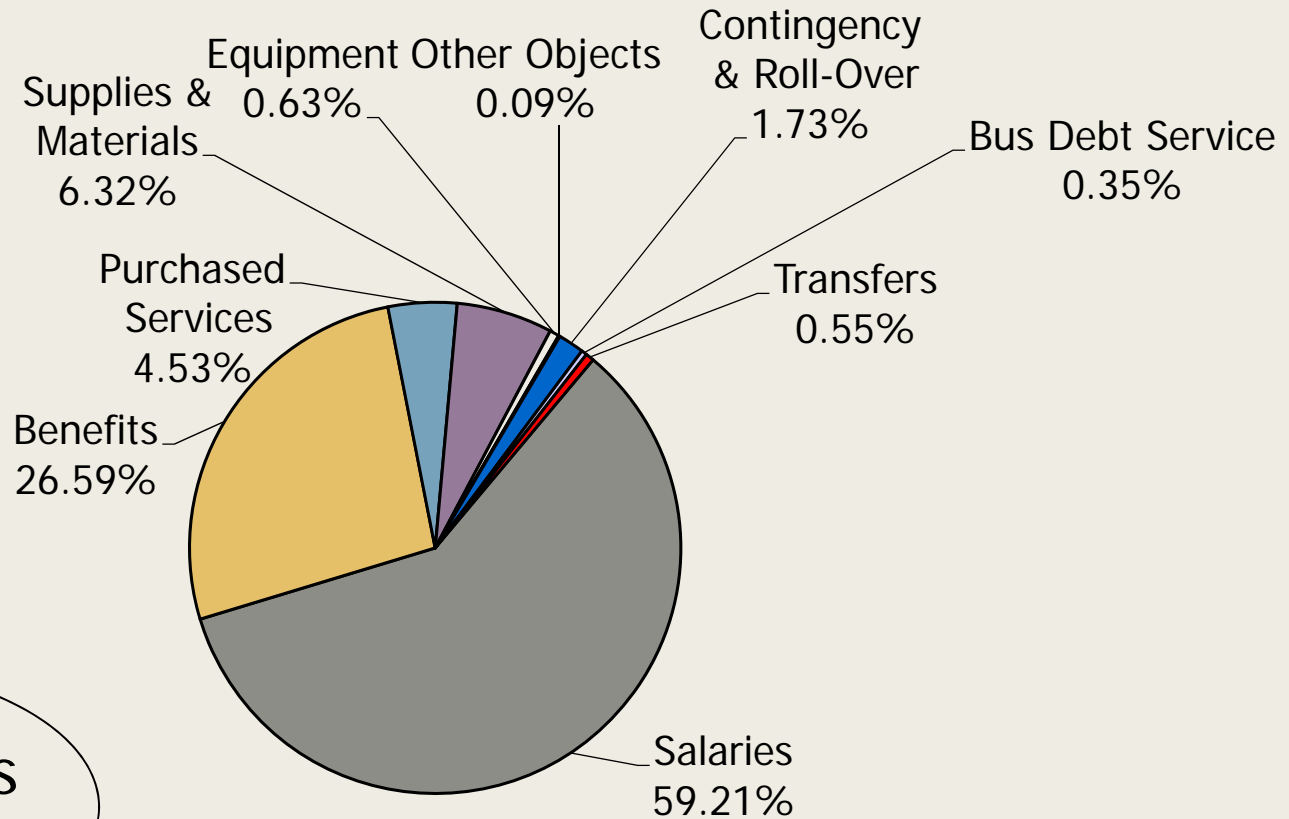
w/o Budget Support

Funds in Millions

General Fund 01 Expenses by Function 2018-2019 Total \$136,785,097



Campbell County School District FY2019 Expenditures by Object General Fund 01

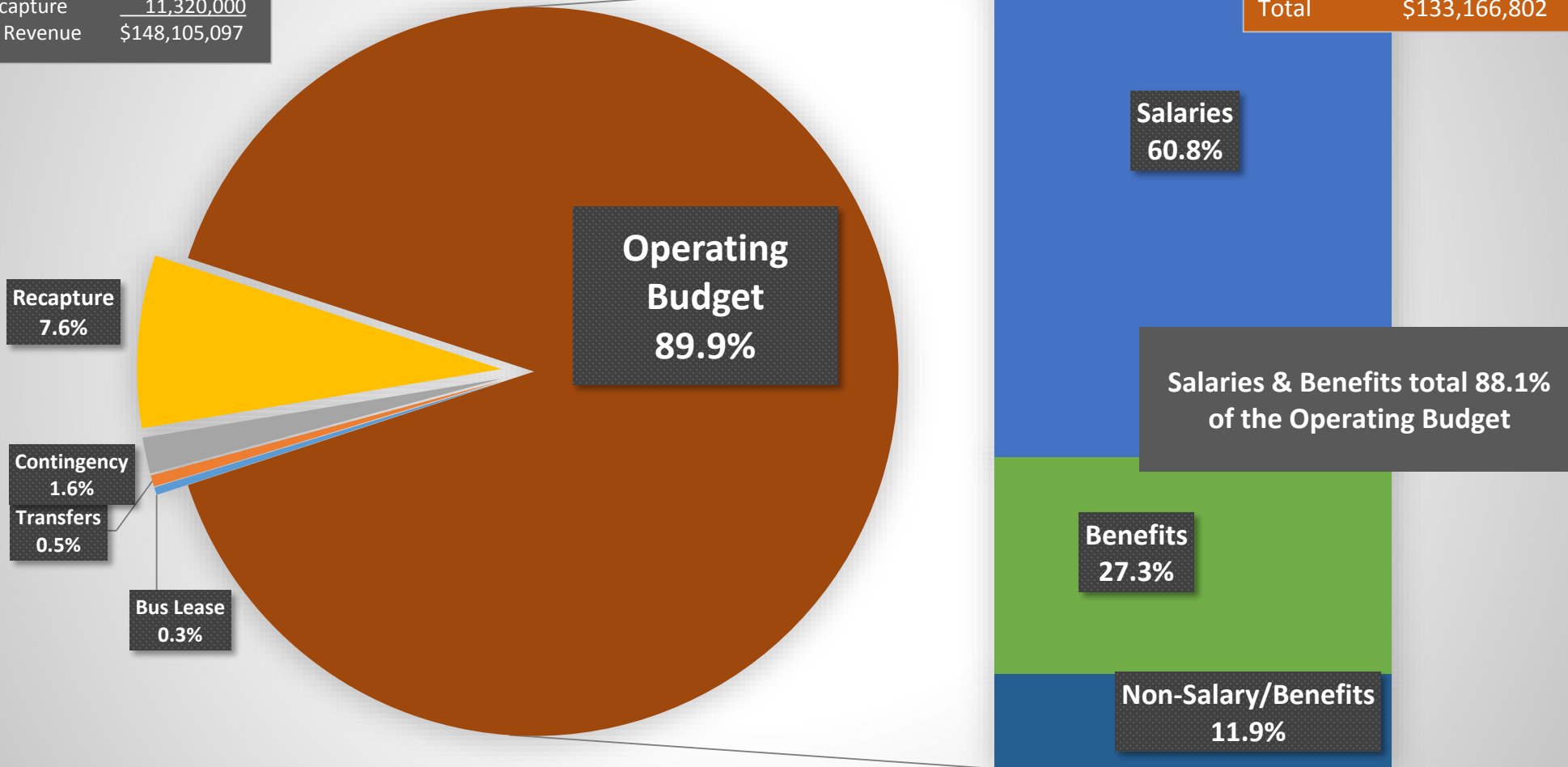


Total Expenses
\$136,785,097

2018-2019 Campbell County School District General Fund 01 Budget Summary

Operating	\$133,166,802
Bus Lease	509,659
Contingency	2,362,136
Oper Transfers	746,500
Budget Total	\$136,785,097
Recapture	11,320,000
All Revenue	\$148,105,097

Operating Budget	
Salaries	\$ 80,985,863
Benefits	36,374,123
Non-S&B	15,806,816
Total	\$133,166,802



General Fund 01 Decrease

■ 2018-2019 Budget	\$136,785,097
■ 2017-2018 Budget	<u>-142,472,342</u>
■ Decrease in Fund 01	\$ - 5,687,245 or -3.99%

General Funds Summary

■ General Fund 01	\$136,785,097
■ Building General Fund 02	522,000
■ Healthy Communities 03	125,000
■ Sick Leave 04	<u>53,800</u>
■ All FY2019 General Funds	\$137,485,897
■ Previous Year Total	<u>143,379,042</u>
Decrease	\$ -5,893,145 or -4.11%

Budget Summary for Approval 2018-2019

■ General Funds (0x)	\$137,485,897
■ Special Revenues (2x)	24,278,934
■ Capital Projects (3x)	13,545,234
■ Nutrition Services, CAT/ Preschool (5x)	4,628,972
■ Insurance (60)	<u>22,713,153</u>
■ GRAND TOTAL – All Funds	\$202,652,191

Reduction of \$18,011,909 or
8.16% from prior year