

Campbell County School District



Preliminary Budget

2013-2014

May 14, 2013

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

CCSD GENERAL FUND BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2010-2011 as Amd'd 6/14/11	2011-2012 as Amd'd 6/12/12	2012-2013 Adopted	2013-2014 Preliminary	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	6,247,796.71	7,134,257.65	7,250,747.88	6,433,068.41	(817,679.47)	-11.28%
Excess Rev. Collected-Prior Years	4,488,758.00	3,570,529.00	718,007.00	1,000,000.00	281,993.00	39.27%
Local Revenue	131,810,490.00	141,971,130.00	151,259,118.00	141,061,000.00	(10,198,118.00)	-6.74%
County Revenue	32,577,001.00	35,328,391.00	37,395,000.00	35,000,000.00	(2,395,000.00)	-6.40%
State Revenue	835,000.00	(710,000.00)	(192,000.00)	(15,000.00)	177,000.00	-92.19%
Federal Revenue	65,000.00	55,000.00	60,000.00	65,000.00	5,000.00	8.33%
Other Revenue	1,692,220.00	1,550,624.69	1,748,932.00	1,186,359.00	(562,573.00)	-32.17%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	16,193,124.16	323,000.00	26,000.00	0.00	(26,000.00)	-100.00%
Recapture	(57,670,805.37)	(61,660,529.00)	(69,718,007.00)	(53,250,000.00)	(16,468,007.00)	-23.62%
TOTAL REVENUE	136,238,584.50	127,562,403.34	128,547,797.88	131,480,427.41	2,932,629.53	2.28%
EXPENDITURES						
Operating Budget	120,243,808.90	122,294,232.65	123,383,875.23	126,809,522.83	3,425,647.60	2.78%
Bus Lease/Purchase P & I	1,148,285.60	1,279,920.69	1,384,172.65	1,409,404.58	25,231.93	1.82%
Contingency/Roll-Over	2,930,250.00	2,930,250.00	2,930,250.00	2,600,000.00	(330,250.00)	-11.27%
Operating Transfers:						
Depreciation Fund-Capital Equip	250,000.00	0.00	0.00	0.00	0.00	0.00%
Nutrition Services (Fund 50)	630,710.00	952,177.89	648,000.00	635,000.00	(13,000.00)	-2.01%
Healthy Schools (Fund 03)	2,500,000.00	0.00	0.00	0.00	0.00	0.00%
Nat'l Teacher Benefits (Fund 20)	26,981.60	24,543.60	26,500.00	26,500.00	0.00	0.00%
Technology (FY11 & FY12 Fund 31)	796,500.00	71,500.00	0.00	0.00	0.00	0.00%
HVAC Projects (Fund 31)	3,377,324.00	0.00	0.00	0.00	0.00	0.00%
CAT/Preschool (Fund 51)	28,156.54	9,778.51	0.00	0.00	0.00	0.00%
Early Release (Fund 85)	0.00	0.00	175,000.00	0.00	(175,000.00)	-100.00%
Potential Transfers:						
Depreciation (Fund 31)	0.00	0.00	0.00	0.00	0.00	0.00%
Other Undesignated Transfers	4,306,567.86	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENDITURES	136,238,584.50	127,562,403.34	128,547,797.88	131,480,427.41	2,932,629.53	2.28%
Budget Assessed Value History: FY11 \$5,016,666,914 - FY12 \$5,425,565,207 - FY13 Est'd \$5,820,000,000 - FY2014 Est'd \$5,400,000,000						

CAMPBELL COUNTY SCHOOL DISTRICT FY2013 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$6,247,796.71		\$7,134,257.65		\$7,276,747.88		\$6,433,068.41	(\$843,679.47)	-11.59%
Excess Revenue Collected in Prior Years	80100	4,488,758.00		3,570,529.00		718,007.00		1,000,000.00	\$281,993.00	39.27%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	125,416,673.00	128,296,020.81	135,639,130.00	136,218,168.51	145,500,000.00		135,000,000.00	(\$10,500,000.00)	-7.22%
Operations Mill	81112	0.00	0.69	0.00		0.00		0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.69	0.00		0.00		0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,231,017.00	4,898,381.11	5,100,000.00	4,922,637.44	4,900,000.00		5,000,000.00	\$100,000.00	2.04%
Car Company Taxes	81130	80,000.00	0.00	80,000.00	105,178.11	80,000.00		80,000.00	\$0.00	0.00%
Delinquent Taxes (Recapturable)	81140	500,000.00	1,067,417.43	700,000.00	417,094.36	400,000.00		600,000.00	\$200,000.00	50.00%
BOCES Tax	81170	0.00	2.69	0.00	0.00	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		131,227,690.00	134,261,823.42	141,519,130.00	141,663,078.42	150,880,000.00	0.00	140,680,000.00	(\$10,200,000.00)	-6.76%
Tuition	81300									
Regular Day School Tuition	81320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Distance Education Tuition	81321	275,000.00	325,126.00	30,000.00	49,845.00	40,000.00		40,000.00	\$0.00	0.00%
Tuition-Out of District-Regular Day Sch.	81330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Cooperative Programs	81360	0.00	0.00	2,961.60	2,961.60	0.00		0.00	\$0.00	#DIV/0!
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Earnings on Investments	81500									
Interest & Dividends	81510	70,000.00	60,146.43	50,000.00	20,460.66	25,000.00		25,000.00	\$0.00	0.00%
Other Interest Earned	81590	35,000.00	22,604.35	36,000.00	50,335.90	50,000.00		40,000.00	(\$10,000.00)	-20.00%
Pupil Activities	81700									
Student Fees	81740	40,000.00	58,757.65	61,438.40	64,978.40	40,000.00		40,000.00	\$0.00	0.00%
Other Pupil Activity Income	81790	0.00	0.00	0.00	700.00	0.00		0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(53,182,047.37)	(52,929,570.70)	(58,090,000.00)	(58,086,318.73)	(69,000,000.00)		(52,250,000.00)	(\$16,750,000.00)	24.28%
Pmts to State Foundation Program-Excess	81800	(4,488,758.00)	(4,488,758.00)	(3,570,529.00)	(3,570,529.00)	(718,007.00)		(1,000,000.00)	\$281,993.00	-39.27%
Indirect Costs	81850	100,000.00	145,492.51	150,000.00	129,712.59	100,000.00		100,000.00	\$0.00	0.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	25,800.00	40,131.59	44,600.00	50,568.00	40,000.00		40,000.00	\$0.00	0.00%
Contributions & Donations	81920	0.00	12.73	0.00	0.00	4,118.00	0.00	1,000.00	(\$3,118.00)	0.00%
Refund of Prior Years Expenditures	81950	25,000.00	25,409.42	29,000.00	27,930.90	25,000.00		30,000.00	\$5,000.00	20.00%
Transportation - Public	81981	7,000.00	5,306.62	5,000.00	6,525.70	5,000.00		5,000.00	\$0.00	0.00%
Miscellaneous	81990	5,000.00	8,721.86	43,000.00	45,567.67	50,000.00		60,000.00	\$10,000.00	20.00%
Total Local Revenue		74,139,684.63	77,535,203.88	80,310,601.00	80,455,817.11	81,541,111.00	0.00	87,811,000.00	\$6,269,889.00	7.69%

CAMPBELL COUNTY SCHOOL DISTRICT FY2013 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
REVENUE FROM COUNTY SOURCES	82000									
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	30,100,001.00	30,791,183.20	32,553,391.00	32,692,359.71	34,920,000.00		32,400,000.00	(\$2,520,000.00)	-7.22%
Motor Vehicle Tax	82120	1,200,000.00	1,175,611.39	1,200,000.00	1,181,432.98	1,200,000.00		1,225,000.00	\$25,000.00	2.08%
Car Company Tax	82130	22,000.00	131,901.99	100,000.00	25,242.74	25,000.00		25,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	55,000.00	256,040.86	125,000.00	100,102.66	100,000.00		150,000.00	\$50,000.00	50.00%
Fines & Forfeitures	82150	1,200,000.00	1,357,158.65	1,350,000.00	1,137,308.76	1,150,000.00		1,200,000.00	\$50,000.00	4.35%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		32,577,001.00	33,711,896.09	35,328,391.00	35,136,446.85	37,395,000.00	0.00	35,000,000.00	(\$2,395,000.00)	-6.40%
REVENUE FROM STATE SOURCES	83000									
Unrestricted Grants in Aid	83100									
Audit Adjustment - Foundation Program	83111	0.00	(30,378.00)	(1,000,000.00)	(1,536,808.00)	(250,000.00)		(250,000.00)	\$0.00	0.00%
State Land Income	83120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Taylor Grazing	83130	50,000.00	71,758.65	100,000.00	42,092.71	58,000.00		50,000.00	(\$8,000.00)	-13.79%
Tax Shortfall	83160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Unrestricted	83190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Restricted State Grants-In-Aid	83200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other State Restricted (WY Retirement Reimbursement)	83290	785,000.00	780,920.14	190,000.00	191,097.82	0.00		185,000.00	\$185,000.00	#DIV/0!
Total State Revenue		835,000.00	822,300.79	(710,000.00)	(1,303,617.47)	(192,000.00)	0.00	(15,000.00)	\$177,000.00	-92.19%
REVENUE FROM FEDERAL SOURCES	84000									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	65,000.00	63,944.75	55,000.00	39,113.89	60,000.00		65,000.00	\$5,000.00	8.33%
Total Federal Revenue		65,000.00	63,944.75	55,000.00	39,113.89	60,000.00	0.00	65,000.00	\$5,000.00	8.33%
OTHER REVENUE	85000									
Operating Transfer fr "H" Fund 03	85201	101,059.94	101,059.94	13,000.00	12,883.83	0.00		0.00	\$0.00	#DIV/0!
Operating Transfer fr Special Revenue	85220	16,092,064.22	12,125,595.80	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Capital	85230	0.00	500.00	310,000.00	309,393.72	0.00		0.00	\$0.00	#DIV/0!
Sale of Fixed Assets-Non-Recapturable	85311	1,000.00	450.00	1,000.00	0.00	3,000.00	0.00	0.00	(\$3,000.00)	-100.00%
Sale of Fixed Assets	85312	10,000.00	4,150.75	1,000.00	0.00	2,000.00	0.00	3,000.00	\$1,000.00	50.00%
Compensation for Losses	85320	100,533.00	675,371.49	232,947.69	14,249.78	471,000.00		100,000.00	(\$371,000.00)	-78.77%
Capital Lease	85500	1,580,687.00	1,580,687.00	1,315,677.00	1,315,677.00	1,272,932.00		1,083,359.00	(\$189,573.00)	-14.89%
Total Other Revenue		17,885,344.16	14,487,814.98	1,873,624.69	1,652,204.33	1,748,932.00	0.00	1,186,359.00	(\$562,573.00)	-32.17%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		125,502,029.79	126,621,160.49	116,857,616.69	115,979,964.71	120,553,043.00	0.00	124,047,359.00	\$3,494,316.00	2.90%
GRAND TOTAL - ALL REVENUE		\$136,238,584.50	\$126,621,160.49	\$127,562,403.34	\$115,979,964.71	\$128,547,797.88	\$0.00	\$131,480,427.41	\$2,932,629.53	2.28%

\$183,172,835.16

\$178,518,145.69

\$190,271,050.00

\$177,297,359.00

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

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

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

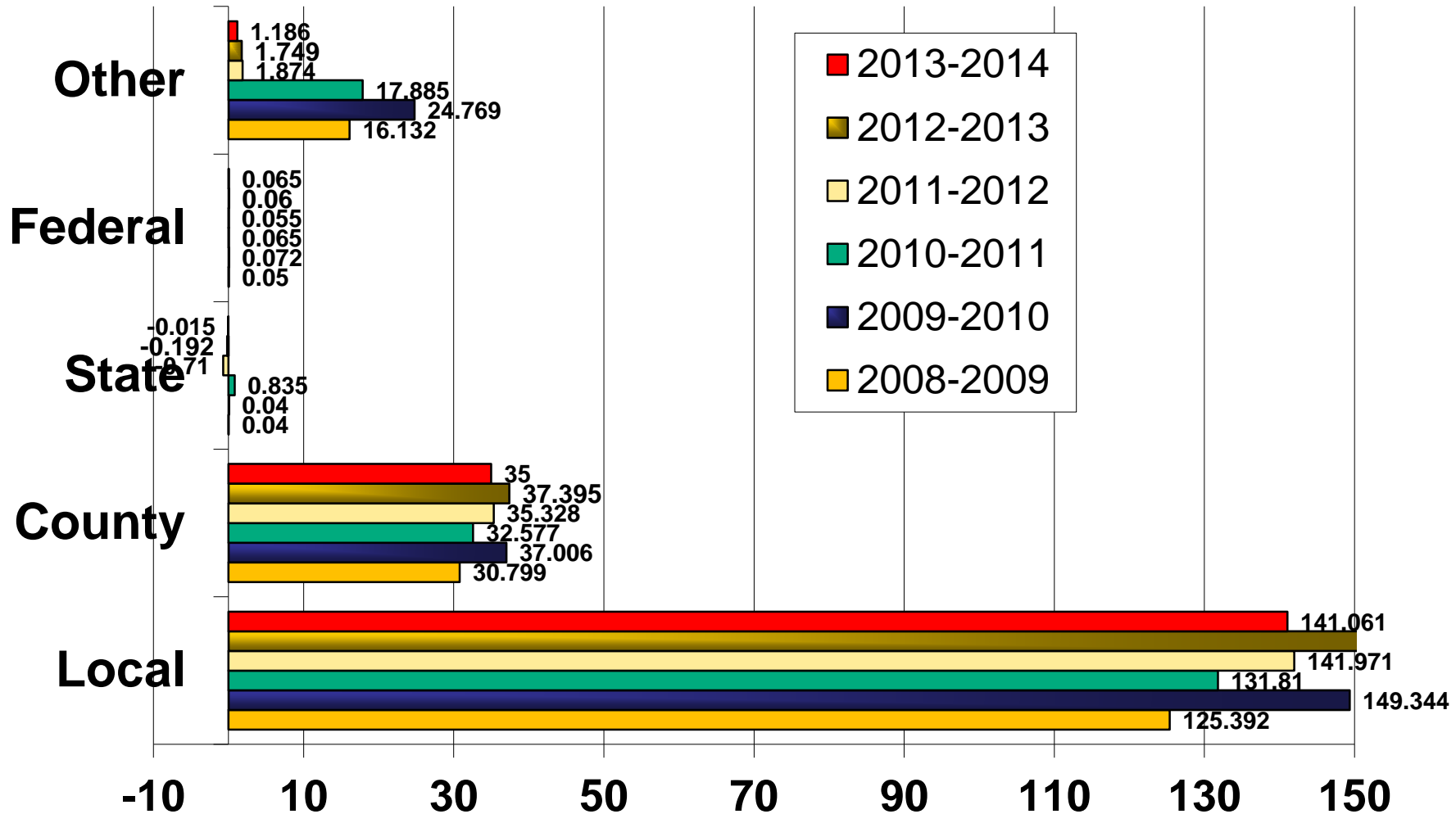
2013-2014 Revenue based on estimated assessed valuation of \$5,400,000,000

Non-Foundation Revenues (Not Recapturable)

CAMPBELL COUNTY SCHOOL DISTRICT					
General Fund Non-Foundation Revenue Sources					
Description	Object Code	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013	Projected 2013-2014
LOCAL SOURCES:					
General Operations Mill (Old Levy)	81112	\$1	\$0	\$0	\$0
Capital Maintenance Mill (Old Levy)	81115	1	0	0	\$0
SUB-TOTAL		1	0	0	\$0
Regular Day School Tuition (In-State)	81320	0	0	0	\$0
Distance Education Tuition	81321	325,126	49,845	40,000	\$40,000
Interest	81510	60,146	20,461	25,000	\$25,000
Other Interest Earned	81590	22,604	50,336	50,000	\$40,000
Student Fees	81740	58,758	64,978	40,000	\$40,000
Other Pupil Activity Income	81790	0	700	0	\$0
Indirect Costs	81850	145,493	129,713	100,000	\$100,000
Rental	81910	40,132	50,568	40,000	\$40,000
Contributions/Donations	81920	13	0	4,118	\$1,000
Refund/Prior Years	81950	25,409	27,931	25,000	\$30,000
Public Transportation	81981	5,307	6,526	5,000	\$5,000
SUB-TOTAL		682,987	401,057	329,118	\$321,000
TOTAL LOCAL SOURCES		682,989	401,057	329,118	\$321,000
STATE SOURCES:					
Tax Short Fall	83160	0	0	0	\$0
Combined Services Incentive	83190	0	0	0	\$0
WY Retirement Payment 1 yr only	83290	780,920	191,098	0	\$185,000
TOTAL STATE SOURCES		780,920	191,098	0	\$185,000
FEDERAL SOURCES:					
Impact Aid PL874	84110	63,945	39,114	60,000	\$65,000
TOTAL FEDERAL SOURCES		63,945	39,114	60,000	\$65,000
OTHER SOURCES:					
Oper. Transfer from General Fund 03	85201	101,060	12,884	0	\$0
Oper. Transfer from Special Revenue	85220	12,125,596	0	0	\$0
Oper. Transfer from Capital Project Fund	85230	500	309,394	0	\$0
Sale/Fixed Assets	85311	450	0	3,000	\$0
Compensation for Losses	85320	675,371	14,250	471,000	\$100,000
TOTAL OTHER SOURCES		12,902,977	323,644	474,000	\$100,000
TOTAL NON-FOUNDATION REVENUE		\$14,430,831	\$954,912	\$863,118	\$671,000
Non-Foundation Revenue w/o Operating Transfers		\$2,203,675	\$632,635	\$863,118	\$671,000

Note: Non-Foundation Revenue does not revenue from capital leases.

General Fund 01 Revenues by Source



Campbell County School District
PRELIMINARY BUDGET SUMMARY
FY2014 ALL FUNDS

Fund Type Description		2011-2012 as Amended	2012-2013 as Adopted	2013-2014 Preliminary	Inc. / (Dec.) from Prior Year	Percent Increase/ (Decrease)
General Funds						
General Fund	01/G	\$127,562,403.34	\$128,547,797.88	\$131,480,427.41	\$2,932,629.53	2.28%
Building General Fund	02/F	950,000.00	1,001,000.00	1,033,000.00	32,000.00	3.20%
Healthy Communities	03/H	740,303.10	578,769.32	500,000.00	(78,769.32)	-13.61%
Sick Leave	04/S	50,700.00	50,700.00	50,700.00	-	0.00%
Total General Funds		129,303,406.44	130,178,267.20	133,064,127.41	\$2,885,860.21	2.22%
Special Revenue Funds						
Grants	20/E	16,685,000.00	14,645,000.00	12,525,000.00	(2,120,000.00)	-14.48%
Capital Maintenance	22/M	8,970,592.68	7,650,575.87	6,703,500.00	(947,075.87)	-12.38%
Rec Grants	25/U	2,084,179.03	1,805,931.10	2,049,576.54	243,645.44	13.49%
Total Special Revenues		27,739,771.71	24,101,506.97	21,278,076.54	(2,823,430.43)	-11.71%
Capital Project Funds						
Capital Improvements	30/C	823,486.54	0.00	0.00	-	0.00%
Depreciation	31/D	14,545,324.20	9,604,000.00	3,051,200.00	(6,552,800.00)	-68.23%
Minor Capital	32/N	4,312,685.66	1,558,341.23	7,215,296.83	5,656,955.60	363.01%
Major Capital	33/O	14,074,114.16	32,471,389.66	30,070,509.00	(2,400,880.66)	-7.39%
Capital Recreation Projects	34/P	1,368,838.87	2,473,487.09	2,180,646.06	(292,841.03)	-11.84%
Total Capital Projects		35,124,449.43	46,107,217.98	42,517,651.89	(3,589,566.09)	-7.79%
Debt Service Funds						
South Campus Debt	40/Z	1,010,523.58	1,014,241.69	1,015,985.62	1,743.93	0.17%
Enterprise Funds						
Nutrition Services	50/L	5,028,551.42	4,966,641.26	5,014,388.42	47,747.16	0.96%
K' Enterprise Fund	51/K	285,259.05	249,069.57	166,000.00	(83,069.57)	-33.35%
Total Enterprise		5,313,810.47	5,215,710.83	5,180,388.42	(35,322.41)	-0.68%
Internal Service Funds						
Insurance	60/I	21,576,385.48	19,242,838.07	20,056,898.92	814,060.85	4.23%
Fiduciary Funds						
Trust Funds						
Early Release	85/R	625,230.00	450,017.35	0.00	(450,017.35)	-100.00%
Total Trust Funds		625,230.00	450,017.35	0.00	(450,017.35)	-100.00%
ALL FUNDS TOTAL		\$220,693,577.11	\$226,309,800.09	\$223,113,128.80	(\$3,196,671.29)	-1.41%