

Campbell County School District

Preliminary Budget

2018-2019

May 8, 2018

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

Campbell County School District
PRELIMINARY BUDGET SUMMARY
FY2019 ALL FUNDS

Fund Type / Description		2015-2016 as Amended	2016-2017 as Amended	2017-2018 Adopted	2018-2019 Preliminary	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$143,064,556.25	\$142,549,432.41	\$138,471,884.00	\$136,345,832.16	(\$2,126,051.84)	-1.54%
Building General Fund	02	1,250,000.00	1,250,000.00	750,000.00	750,000.00	\$0.00	0.00%
Healthy Communities	03	500,000.00	131,800.00	106,000.00	100,000.00	(\$6,000.00)	-5.66%
Sick Leave	04	50,700.00	50,700.00	50,700.00	50,700.00	\$0.00	0.00%
Total General Funds		144,865,256.25	143,981,932.41	139,378,584.00	137,246,532.16	(\$2,132,051.84)	-1.53%
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%
Major Maintenance	22	8,670,476.94	11,188,223.08	8,620,000.00	8,600,000.00	(\$20,000.00)	-0.23%
Rec Grants	25	2,563,855.98	2,752,510.90	2,544,926.28	2,916,213.27	\$371,286.99	14.59%
Total Special Revenues		25,334,332.92	28,040,733.98	20,764,926.28	21,016,213.27	\$251,286.99	1.21%
Capital Project Funds							
Depreciation	31	3,903,740.88	3,896,092.94	386,500.00	410,000.00	\$23,500.00	6.08%
Component Projects	32	4,983,987.86	8,607,515.83	6,819,271.12	2,542,622.92	(\$4,276,648.20)	-62.71%
Major Capital	33	53,435,664.04	31,684,748.91	9,892,451.34	2,453,412.27	(\$7,439,039.07)	-75.20%
Capital Recreation Projects	34	9,260,040.82	7,742,463.85	5,462,501.65	3,941,837.08	(\$1,520,664.57)	-27.84%
Total Capital Projects		71,583,433.60	51,930,821.53	22,560,724.11	9,347,872.27	(\$13,212,851.84)	-58.57%
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	5,226,731.24	4,686,800.00	(\$539,931.24)	-10.33%
K' Enterprise Fund	51	127,934.84	85,910.08	82,185.20	68,891.48	(\$13,293.72)	-16.18%
Total Enterprise		5,654,124.41	5,322,810.92	5,308,916.44	4,755,691.48	(\$553,224.96)	-10.42%
Internal Service Funds							
Insurance	60	24,608,992.73	23,815,183.61	24,812,239.78	24,817,197.36	\$4,957.58	0.02%
ALL FUNDS TOTAL		\$273,070,785.20	\$254,119,453.02	\$212,825,990.61	\$197,183,506.54	(\$15,642,484.07)	-7.35%

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 Adopted	2018-2019 Preliminary	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	5,565,744.85	613,852.68	0.00	984,044.11	984,044.11	100.00%
Local Revenue	162,803,802.61	139,408,176.00	111,024,576.00	111,470,000.00	445,424.00	0.40%
County Revenue	40,185,000.00	34,861,017.00	27,635,738.00	27,440,000.00	(195,738.00)	-0.71%
State Revenue	997,986.40	3,783,513.32	490,000.00	435,000.00	(55,000.00)	-11.22%
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	100,000.00	(1,944,570.00)	-95.11%
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)	(4,185,211.95)	1,360,211.95	-48.15%
TOTAL REVENUE	143,064,556.25	142,549,432.41	138,471,884.00	136,345,832.16	(2,126,051.84)	-1.54%
EXPENDITURES						
Operating Budget	137,369,585.27	134,452,101.01	134,839,766.59	132,727,537.07	(2,112,229.52)	-1.57%
Bus Lease/Purchase P & I	1,317,517.79	2,928,963.72	862,856.65	509,659.34	(353,197.31)	-40.93%
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	746,500.00	746,500.00	0.00	0.00%
TOTAL EXPENDITURES	143,064,556.25	142,549,432.41	138,471,884.00	136,345,832.16	(2,126,051.84)	-1.54%
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	138,471,884.00	136,345,832.16	(2,126,051.84)	-1.54%
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 <i>est'd</i> \$4,200,000,000						

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		\$0.00		\$984,044.11	\$984,044.11	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		105,000,000.00	\$434,424.00	0.42%
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		5,100,000.00	(\$200,000.00)	-3.77%
Car Company Taxes	81130	100,000.00	94,562.13	80,000.00	98,327.51	120,000.00		110,000.00	(\$10,000.00)	-8.33%
Delinquent Taxes (Recapturable)	81140	450,000.00	504,490.00	450,000.00	216,526.71	250,000.00		200,000.00	(\$50,000.00)	-20.00%
BOCES Tax	81170	0.00	0.61	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		162,132,197.61	159,824,064.18	138,642,571.00	130,415,697.15	110,235,576.00	0.00	110,410,000.00	\$174,424.00	0.16%
Tuition	81300									
Concurrent Enrollment Tuition	81302	304,605.00	304,605.00	304,605.00	306,569.00	300,000.00		400,000.00	\$100,000.00	33.33%
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%
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		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		90,000.00	\$5,000.00	5.88%
Pupil Activities	81700									
Student Fees	81740	50,000.00	46,546.71	40,000.00	41,080.75	85,000.00		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)		(4,185,211.95)	\$1,360,211.95	48.15%
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		145,000.00	\$15,000.00	11.54%
Other Local Revenue	81900									
Rental, School Facilities	81910	20,000.00	23,175.00	20,000.00	14,373.79	15,000.00		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		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		5,000.00	\$0.00	0.00%
Miscellaneous	81990	15,000.00	40,152.65	5,000.00	2,441.53	3,000.00		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		20,000.00	\$5,000.00	100.00%
Total Local Revenue		94,941,319.00	92,714,269.69	101,404,127.41	93,201,639.51	108,199,576.00	0.00	107,284,788.05	(\$914,787.95)	-0.85%

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		25,200,000.00	\$104,262.00	0.42%
Motor Vehicle Tax	82120	1,450,000.00	1,465,752.35	1,400,000.00	1,249,675.15	1,265,000.00		1,220,000.00	(\$45,000.00)	-3.56%
Car Company Tax	82130	25,000.00	22,694.91	20,000.00	23,598.60	20,000.00		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		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		950,000.00	(\$250,000.00)	-20.83%
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	0.00	27,440,000.00	(\$195,738.00)	-0.71%
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)	0.00	(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		40,000.00	\$0.00	0.00%
Tax Shortfall	83160	312,986.40	312,986.40	2,589,464.73	2,589,464.73	9,075,199.00		0.00	(\$9,075,199.00)	-100.00%
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	0.00	\$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	1,150,000.00	1,462,329.07	1,225,000.00	1,299,786.05	950,000.00		895,000.00	(\$55,000.00)	-5.79%
Total State Revenue		997,986.40	1,375,076.46	3,783,513.32	3,934,308.08	490,000.00	0.00	435,000.00	(\$55,000.00)	-11.22%
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		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	0.00	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		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		100,000.00	\$0.00	0.00%
Capital Lease	85500	1,252,111.00	1,252,111.00	1,679,922.00	1,679,922.00	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	0.00	107,000.00	(\$1,944,570.00)	-94.78%
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	0.00	135,361,788.05	(\$3,110,095.95)	-2.25%
GRAND TOTAL - ALL REVENUE		\$143,064,556.25	\$135,782,960.80	\$142,549,432.41	\$131,330,236.47	\$138,471,884.00	\$0.00	\$136,345,832.16	-\$2,126,051.84	-1.54%

\$205,361,295.01
\$179,939,628.32
\$141,296,884.00
\$139,547,000.00

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 *estimated* assessed valuation of \$4,200,000,000

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	\$0.00	\$2,153,000.00	(\$1,729,570.00)
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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	400,000
Distance Education Tuition	81321	32,007	7,725	15,025	0	0
Interest	81510	14,704	12,097	45,309	121,903	280,000
Other Interest Earned	81590	18,657	28,666	42,404	75,400	90,000
Student Fees	81740	55,502	49,501	46,547	41,081	50,000
Other Pupil Activity Income	81790	0	100	0	0	0
Indirect Costs	81850	83,844	56,704	152,761	156,766	145,000
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	50,000
Public Transportation	81981	9,390	6,367	5,592	6,325	5,000
ERATE Discount, Rebate, or Reimburse.	81991	0	0	0	24,566	20,000
SUB-TOTAL		301,373	541,427	664,277	787,549	1,056,000
TOTAL LOCAL SOURCES		301,377	541,427	664,282	787,549	1,056,000
STATE SOURCES:						
Tax Shortfall	83160	161,657	157,867	312,986	2,589,465	0
WY Retirement Reimbursement	83290	542,861	1,376,337	1,462,329	1,299,786	895,000
TOTAL STATE SOURCES		704,518	1,534,204	1,775,315	3,889,251	895,000
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	0
TOTAL OTHER SOURCES		1,091,814	1,585,025	1,466,354	\$1,685,928	\$107,000
TOTAL NON-FOUNDATION REVENUE		\$2,184,612	\$3,754,872	\$4,023,765	\$6,460,082	\$2,153,000
Non-Foundation Revenue w/o Operating Transfers		\$2,177,599	\$3,731,869	\$3,985,671	\$6,455,067	\$2,146,000

General Fund 01 Revenues by Source

