

PCSD #1 BUDGET



2015-2016

Park County School District No. 1 2015-16 FY Budget

Total Revenue and Cash Reserve Available for the **General Fund**

	BUDGET 2011-2012	ACTUAL 2011-2012	BUDGET 2012-2013	ACTUAL 2012-2013	BUDGET 2013-2014	ACTUAL 2013-2014	BUDGET 2014-2015	ACTUAL 2014-2015	BUDGET 2015-2016
Revenue:									
Local Resources	6,793,580	7,032,690	7,215,243	7,371,058	7,199,755	7,303,668	7,252,701	7,288,728	7,183,385
County Resources	2,483,550	2,511,959	2,669,931	2,727,905	2,625,745	2,745,661	2,734,175	2,788,127	2,668,350
State Resources	14,044,185	14,208,279	13,284,237	13,487,449	14,457,350	14,268,346	14,252,749	14,948,471	16,056,880
Other Sources of Revenue	1,000	6,254	3,000	14,958	3,000	11,395	208,600	5,283	500
Total Revenues	<u>23,322,315</u>	<u>23,759,182</u>	<u>23,172,411</u>	<u>23,601,370</u>	<u>24,285,850</u>	<u>24,329,069</u>	<u>24,448,225</u>	<u>25,030,609</u>	<u>25,909,115</u>
Transfers from Other Funds									
Total Revenues	<u>23,322,315</u>	<u>23,759,182</u>	<u>23,172,411</u>	<u>23,601,370</u>	<u>24,285,850</u>	<u>24,329,069</u>	<u>24,448,225</u>	<u>25,030,609</u>	<u>25,909,115</u>
Cash Reserve Balances as of July 1 (beginning of fiscal year):	7/1/2011	7/1/2011	7/1/2012	7/1/2012	7/1/2013	7/1/2013	7/1/2014	7/1/2014	7/1/2015
Formal Board Encumbered cash reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Unencumbered cash reserve	4,331,715	4,331,715	4,520,507	4,520,507	4,432,076	4,432,076	4,586,939	4,586,939	4,228,183
Total of Cash Reserves at Start of Fiscal Year	<u>5,531,715</u>	<u>5,531,715</u>	<u>5,720,507</u>	<u>5,720,507</u>	<u>5,632,076</u>	<u>5,632,076</u>	<u>5,786,939</u>	<u>5,786,939</u>	<u>5,428,183</u>
Total Revenues plus July 1st Cash Reserves	<u>28,854,030</u>	<u>29,290,897</u>	<u>28,892,918</u>	<u>29,321,877</u>	<u>29,917,926</u>	<u>29,961,145</u>	<u>30,235,164</u>	<u>30,817,548</u>	<u>31,337,298</u>

Anticipated Cash Reserves for FY 2015-2016

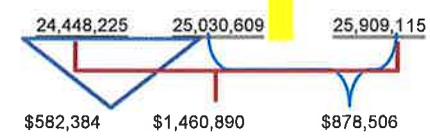
Total July 1, 2015 cash reserve & 2015-2016 FY revenues anticipated for the General Fund	31,337,298
Less total 2015-16FY expenditures budgeted for the General Fund	<u>25,909,090</u>
Projected Cash Balance	<u>\$5,428,208</u>

History of Unspent General Fund Budget

June 30, 2015	0.7%	\$173,861
June 30, 2014	2.2%	\$542,164
June 30, 2013	4.2%	\$1,039,807
June 30, 2012	2.40%	\$579,750
June 30, 2011	0.01%	\$32,613
June 30, 2010	0.05%	\$90,841

Park County School District No. 1
General Fund Budget
Budget Projected Revenues Analysis

ACCT	PROGRAM	Budget 2011-2012	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Actual 2013-2014	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016
	County Valuation	822,734,910	822,734,910	898,934,343	898,934,343	872,773,553	872,773,553	871,694,681	871,694,681	869,641,470
	District Valuation	235,917,648	235,917,648	253,645,723	253,645,723	248,818,199	248,818,199	248,340,046	248,340,046	246,124,875
LOCAL REVENUES										
81111	Special District Tax	5,897,940	5,993,106	6,341,143	6,347,224	6,220,455	6,250,779	6,208,501	6,198,433	6,153,120
81120	Motor Vehicle Tax	735,000	849,496	780,000	899,242	860,000	929,004	920,000	992,400	930,000
81130	Car Company Tax	9,640	9,644	9,600	17,771	10,000	0	10,000	8,274	7,765
81140	Delinquent Taxes	20,000	51,416	20,000	16,451	20,000	40,389	35,000	15,247	20,000
81500	Interest Earned	130,000	126,455	62,000	80,786	81,000	73,257	72,000	74,013	72,000
81910	Rental of School Facilities	1,000	1,126	1,000	2,880	2,300	1,501	1,200	360	500
81950	Refund of Prior Yrs Expenditures		1,418	1,500	6,679	6,000	8,738	6,000	0	0
81990	Miscellaneous		30		25					
	Total Local Revenues	6,793,580	7,032,690	7,215,243	7,371,058	7,199,755	7,303,668	7,252,701	7,288,728	7,183,385
COUNTY REVENUES										
82110	6 Mill County Tax	2,073,290	2,065,798	2,262,671	2,245,787	2,178,445	2,241,391	2,261,875	2,262,642	2,191,495
82110	Amoco Tax Settlement									
82120	Motor Vehicle Tax	195,000	211,322	195,000	220,578	210,000	231,314	225,000	255,383	230,000
82130	Car Company Tax	2,260	2,263	2,260	4,154	2,300	0	2,300	1,941	1,855
82150	Fines & Forfeitures	195,000	216,750	195,000	241,926	220,000	252,741	230,000	252,515	230,000
82160	Forest Reserve Funds	18,000	15,826	15,000	15,461	15,000	20,216	15,000	15,646	15,000
	Total County Revenues	2,483,550	2,511,959	2,669,931	2,727,905	2,625,745	2,745,661	2,734,175	2,788,127	2,668,350
STATE REVENUES										
83110	Foundation Program Revenue	13,998,910	14,158,750	13,277,237	13,441,475	14,395,135	14,204,807	14,103,249	14,302,329	15,330,245
83111	Audit Adj. Foundation Revenue		4,155	0	39,450	0	0	0	0	98795
83130	Taylor Grazing Revenue	7,000	7,097	7,000	6,523	7,000	6,223	6,500	5,645	6,000
83160	Tax Shortfall Grant									9300
83290	Other State Income Bonus Payment	38,275	38,277			55,215	57,316	143,000	640,498	612,540
	Total State Revenues	14,044,185	14,208,279	13,284,237	13,487,449	14,457,350	14,268,346	14,252,749	14,948,471	16,056,880
OTHER SOURCES OF REVENUE										
85200	Transfers from Other Funds							207,400	0	0
85311	Sale of Fixed Assets	1,000	6,254	3,000	14,948	3,000	1,662	1,200	1,155	500
85320	Compensation for loss of FA				10		9733		4,128	
	Total Other Sources of Revenue	1,000	6,254	3,000	14,958	3,000	11,395	208,600	5,283	500
	Total Revenues	23,322,315	23,759,182	23,172,411	23,601,370	24,285,850	24,329,069	24,448,225	25,030,609	25,909,115



GENERAL FUND EXPENDITURE BUDGET
2015-2016

INSTRUCTION	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	Footnotes	
GENERAL INSTRUCTION									
ELEMENTARY (K-5)									
1110-100 Salaries	3,602,365	3,622,815	3,721,565	3,747,391	3,820,245	3,878,208	3,833,705	All employees received a base increase, step and lane movement. The middle school hired one additional teacher and moved 2 -1/2 time positions to inst. Facilitators.	
200 Employee Benefits	1,402,450	1,277,106	1,354,505	1,314,307	1,225,710	1,246,174	1,282,470		
300 Other Professional Services	30,175	22,198	27,775	19,017	27,775	27,428	29,375		Affordable Care Act changed employee eligibility for benefits and this was either a positive or a negative for some employees.
400 Supplies	144,720	182,797	153,235	236,337	150,630	189,005	151,485		Workers Comp coverage is now paid on all special education teachers instead of just the para educators.
500 Equipment	16,400	5,958	0	42,411	0	22,104	0		The health insurance was again split at 60%/40% with an additional 10% district contribution if wellness participation was completed by the employee. No additional HRA money other than the base amount has been budgeted.
600 Dues	350	0	350	40	350		350		
ELEMENTARY (K-5)	5,196,460	5,110,874	5,257,430	5,359,503	5,224,710	5,362,919	5,297,385		
ELEMENTARY RISK, REMEDIATION & SUMMER SCHOOL									
1111-100 Regular Salaries	173,475	163,639	173,475	161,646	173,475	145,998	173,475		
200 Employee Benefits	53,225	41,606	53,225	34,061	53,225	24,858	53,225		
400 Supplies				-300					
RISK, REMEDIATION & SUMMER SCHOOL - ELEMENTARY	226,700	205,244	226,700	195,408	226,700	170,856	226,700		
MIDDLE SCHOOL (6-8)									
1120-11X Regular Salaries (Certified/Classified)	1,459,425	1,461,962	1,467,225	1,490,362	1,641,195	1,658,513	1,613,575	one additional middle school english teacher, move two teachers 1/2 time to instructional facilitator positions.	
200 Employee Benefits	587,415	561,974	574,355	557,777	606,465	616,433	639,740		
300 Other Professional & Technical Serv	45,250	65,245	44,750	68,900	44,750	68,668	44,750		
400 Supplies	50,995	69,620	51,495	45,476	51,495	86,749	51,495		
500 Equipment	42,000	16,295	5,000	2,794	5,000	23,518	5,000		
600 Dues						99			
MIDDLE SCHOOL INSTRUCTION	2,185,085	2,175,096	2,142,825	2,165,309	2,348,905	2,453,981	2,354,560		
MIDDLE SCHOOL RISK, REMEDIATION & SUMMER SCHOOL									
1121-100 Regular Salaries	20,000	9,052	18,000	7,684	18,000	8,155	18,000		
200 Employee Benefits	10,000	5,684	6,000	588	6,000	624	6,000		
400 Supplies				78		2,499			
RISK, REMEDIATION & SUMMER SCHOOL - MS	30,000	14,736	24,000	8,350	24,000	11,277	24,000		
HIGH SCHOOL									
1130-100 Regular Salaries (Certified/Classified)	1,465,320	1,412,093	1,401,935	1,422,881	1,415,025	1,396,452	1,418,825		
200 Employee Benefits	583,900	539,112	543,815	544,814	531,960	530,819	548,275		
300 Other Professional Services	45,845	98,419	44,645	64,021	44,645	36,080	62,645		
400 Supplies	92,600	69,059	93,800	87,673	95,325	93,714	96,040		
500 Equipment	66,000	37,363	1,000	0	1,000	-900	1,000		
640 Dues									
HIGH SCHOOL INSTRUCTION	2,253,665	2,156,047	2,085,195	2,119,389	2,087,955	2,056,164	2,126,785		

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	
HIGH SCHOOL RISK, REMEDIATION & SUMMER SCHOOL								
1131-100 Regular Salaries	35,000	36,440	35,000	26,263	57,430	71,325	68,215	1/2 time Title I back to general fund
200 Employee Benefits	15,000	15,105	15,000	6,524	8,580	17,483	21,480	
300 Professional Services								
400 Supplies and Materials				41		296		
RISK, REMEDIATION & SUMMER SCHOOL - HS	<u>50,000</u>	<u>51,545</u>	<u>50,000</u>	<u>32,828</u>	<u>66,010</u>	<u>89,104</u>	<u>89,695</u>	
SHOSHONE LEARNING CENTER								
1132-100 Regular Salaries	82,850	82,614	86,970	85,943	89,050	90,305	92,490	
200 Employee Benefits	37,010	36,066	35,350	36,036	33,215	34,260	36,775	
300 Other professional and technical sen	46,000	28,567	46,000	34,426	46,000	59,743	64,000	
400 Supplies	4,200	9,282	4,200	3,801	4,200	4,639	4,200	
500 Equipment	2,000	810	0	13,610	0	0	0	
600 Dues	650	395	650	410	650	410	650	
SHOSHONE LEARNING CENTER	<u>172,710</u>	<u>157,734</u>	<u>173,170</u>	<u>174,225</u>	<u>173,115</u>	<u>189,358</u>	<u>198,115</u>	
TUITION								
1000 and 1150 Distance Ed Tuition/Gardiner Students			20,000	0	620,000	438,274	500,000	new program, home schooled students in district only, tuition to K-12, tuition for Gardiner students
1135 Concurrent Enrollment Tuition	5,000	16,457	15,000	2,339	15,000	11,846	12,000	Northwest College Tution and fees provided by our staff, no more tuiton charges, just fees
1136 Dual Enrollment Tuition	5,000	5,205	5,000	4,396	5,000	14,911	15,000	northwest College Tution and fees provided at the college, no more tuition charge, just fees
TUITION	<u>10,000</u>	<u>21,662</u>	<u>40,000</u>	<u>6,735</u>	<u>640,000</u>	<u>465,032</u>	<u>527,000</u>	
SPECIAL INSTRUCTION								
PROGRAMS FOR STUDENTS WITH DISABILITIES								
1210-100 Regular Salaries (Certified/Classified)	1,669,115	1,695,752	1,782,425	1,771,930	1,846,195	1,887,548	1,933,930	expansion of elementary life skills program and ED/BD program
200 Employee Benefits	765,620	722,804	735,745	762,118	716,390	726,069	848,605	
300 Other Professional Services	177,660	134,058	13,660	34,186	31,660	42,140	36,400	Adaptive PE cost for pool
400 Supplies	12,725	23,203	12,725	35,817	12,725	37,104	23,725	
500 Equipment	2,500	0	2,500	1,121	2,500	0	0	
STUDENTS WITH DISABILITIES	<u>2,627,620</u>	<u>2,575,818</u>	<u>2,547,055</u>	<u>2,605,172</u>	<u>2,609,470</u>	<u>2,692,861</u>	<u>2,842,660</u>	
GIFTED & TALENTED INSTRUCTION								
1230-100 Regular Salaries	37,790	0	19,000	0	19,000		0	This money supports our AP classes at the high school and the dual and concurrent enrollment courses through
200 Employee Benefits	11,505	133	1,000	0	1,000		0	Northwest College
300 Other Professional and Technical Services						4,418	20,000	
GIFTED & TALENTED	<u>49,295</u>	<u>133</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>4,418</u>	<u>20,000</u>	
ESL								
1270-100 Regular Salaries	43,000	58,639	60,000	65,758	65,000	60,750	65,000	Continue to see an increase in services and needs in district for this area.
200 Employee Benefits	3,290	4,482	4,590	8,414	9,000	6,841	9,000	
300 Other Professional Services	3,000	708	1,000	1,245	1,000	2,591	1,000	
400 Supplies	3,000	0	500	0	500	443	500	
ESL	<u>52,290</u>	<u>63,830</u>	<u>66,090</u>	<u>75,417</u>	<u>75,500</u>	<u>70,625</u>	<u>75,500</u>	

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	
HOMEBOUND								
1280-100	Temporary Salaries	2,000	275	2,000	110	2,000	0	2,000
200	Employee Benefits	200	21	200	8	200	0	200
300	Other Professional and Technical Se	1,000	240	1,000	1,632	1,000	2,325	1,000
HOMEBOUND		<u>3,200</u>	<u>536</u>	<u>3,200</u>	<u>1,751</u>	<u>3,200</u>	<u>2,325</u>	<u>3,200</u>
AFTERSCHOOL ENRICHMENT/SUMMER SCHOOL/K-5 HEALTH								
1290-100	Regular Salaries	74,950	47,960	61,600	56,066	63,100	80,766	64,350
200	Employee Benefits	30,385	21,399	27,155	22,628	27,700	24,341	31,080
300	Other Professional Services	18,000	15,751	17,000	15,000	17,000	15,150	17,000
400	Supplies	20,000	21,754	21,000	23,769	21,000	28,281	21,000
AFTERSCHOOL ENRICHMENT/SUMMER SCHOOL		<u>143,335</u>	<u>116,864</u>	<u>126,755</u>	<u>117,463</u>	<u>128,800</u>	<u>148,538</u>	<u>133,430</u>
<p>The district has partnered with Powell Recreation District to provide the summer enrichment programs that occur after the end of the summer school day. The afterschool program has been rolled in to the Bridges Enrichment After School grant but we had to supplement the program due to lack of remaining Bridges Money. Elementary health position is funded here as well.</p>								
ELEMENTARY SCHOOLS								
1410-100	Regular Salaries	1,500	1,500	1,500	1,500	1,500	1,500	1,500
200	Employee Benefits	330	256	330	259	330	253	330
400	Supplies							
ELEMENTARY ACTIVITIES		<u>1,830</u>	<u>1,756</u>	<u>1,830</u>	<u>1,759</u>	<u>1,830</u>	<u>1,753</u>	<u>1,830</u>
MIDDLE SCHOOL								
1420-100	Regular Salaries	152,535	131,865	139,770	135,248	141,960	158,853	158,745
200	Employee Benefits	33,210	28,461	30,430	29,784	30,430	33,397	35,185
300	Other Professional and Technical Se	12,500	20,774	12,500	27,512	12,500	27,908	12,500
400	Supplies	4,650	6,129	4,650	3,503	4,650	5,763	4,650
600	Dues	200	0	200	0	200	125	200
MIDDLE SCHOOL ACTIVITIES		<u>203,095</u>	<u>187,229</u>	<u>187,550</u>	<u>196,047</u>	<u>189,740</u>	<u>226,046</u>	<u>211,280</u>
<p>pool rental cost for ms swimming</p>								
HIGH SCHOOL								
1430-100	Regular Salaries	388,760	376,174	392,150	379,862	397,820	397,688	421,955
200	Employee Benefits	97,150	85,589	96,760	85,731	92,425	84,478	92,425
300	Other Professional Services	127,520	198,195	124,770	214,769	124,770	201,601	126,250
400	Supplies	23,180	30,177	25,830	24,599	25,830	29,540	24,850
500	Equipment	400	0	500	3,000	500	0	0
600	Dues	5,000	5,891	5,000	5,876	5,000	5,730	5,000
HIGH SCHOOL ACTIVITIES		<u>642,010</u>	<u>696,026</u>	<u>645,010</u>	<u>713,836</u>	<u>646,345</u>	<u>719,036</u>	<u>670,480</u>
<p>pool rental cost for hs swimming</p>								
VOCATIONAL INSTRUCTION								
HIGH SCHOOL								
1530-100	Regular Salaries	300,180	299,704	343,165	313,641	352,120	364,275	371,875
200	Employee Benefits	144,775	139,520	162,740	140,735	156,625	163,885	176,365
300	Other Professional Services	5,890	765	5,950	1,222	4,350	2,418	4,350
400	Supplies	31,340	33,475	33,540	29,266	33,540	29,929	32,825
500	Equipment		28,528					
600	Dues							
HS VOCATIONAL INSTRUCTION		<u>482,185</u>	<u>501,992</u>	<u>545,395</u>	<u>484,864</u>	<u>546,635</u>	<u>560,507</u>	<u>585,415</u>
<p>CTE computer lab upgrades</p>								

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	
Budget Amendment								
Budget hold			44,885		70,850	0	47,480	Budget hold. Coded to actual category when expended
Instructional Equipment Budgets reserved			120,400		120,400	0	120,400	all equipment money will be held and prioritized for spending
Sick Leave/Personal Leave Payoff	5,000	0	5,000		5,000	0	5,000	Reasonable and expected cost of sick leave/personal payoff at termination.
Jump Start Kindergarten Costs	15,000	0	15,000		15,000	0	15,000	
pre-k transition program supplies	5,000	0	5,000		5,000	0	5,000	
Swimming Pool Usage Fee	90,000	-993	120,445		102,445	0	102,445	Usage fee for swimming pool use, will be prorated out at end of FY to appropriate accounts (1420,1430, VIB)
Unemployment Compensation	13,000	0	18,000		18,000	0	18,000	
Distance Ed, Out of State							20,000	
504 ADA Budget	3,000	0	1,000		1,000	0	1,000	Allows for a separate budget category for these costs.
Textbooks	100,000	0	15,000		15,000	0	30,000	District textbook adoptions, coded to appropriate category when expended
TOTAL	<u>231,000</u>	<u>(993)</u>	<u>344,730</u>	<u>0</u>	<u>352,695</u>	<u>0</u>	<u>364,325</u>	
TOTAL INSTRUCTION	<u>14,560,480</u>	<u>14,036,129</u>	<u>14,486,935</u>	<u>14,258,055</u>	<u>15,365,610</u>	<u>15,224,800</u>	<u>15,752,360</u>	
INSTRUCTIONAL SUPPORT								
SUPPORT SERVICES - STUDENTS								
2000								
state one time bonus (reimburse)			10,535		20,005	0	47,480	Budget hold. Coded to actual category when expended
equipment reserve money			4,300		4,300	0	4,300	all equipment money will be held and prioritized for spending
GUIDANCE SERVICES								
2110-100								
Regular Salaries	316,865	311,291	314,165	320,218	302,035	305,888	312,345	
200 Employee Benefits	132,495	121,806	125,480	116,275	115,165	108,162	111,070	
300 Other Professional & Technical Serv	3,890	2,844	3,890	2,441	3,890	2,841	3,890	
400 Supplies	1,750	2,049	1,500	1,269	1,500	1,737	1,500	
500 Equipment								
GUIDANCE SERVICES	<u>455,000</u>	<u>437,990</u>	<u>445,035</u>	<u>440,202</u>	<u>422,590</u>	<u>418,628</u>	<u>428,805</u>	
SOCIAL SERVICES								
2123-100								
Regular Salaries	73,850	73,550	75,700	75,501	129,900	130,049	133,550	new social worker at Southside instead of hiring psychologist
200 Employee Benefits	30,150	29,558	30,245	30,416	56,195	60,817	63,240	
300 Other Professional & Technical Serv	450	202	450	242	450	211	450	
400 Supplies	900	30	900	198	700	1,332	700	
600 Dues and Fees						160		
SOCIAL SERVICES	<u>105,350</u>	<u>103,340</u>	<u>107,295</u>	<u>106,357</u>	<u>187,245</u>	<u>192,569</u>	<u>197,940</u>	
STUDENT ACCOUNTING SERVICES								
2124-300								
Other Professional Services								
400 Supplies	30,000	38,265	39,000	28,082	39,000	32,764	39,000	
STUDENT ACCTG SERVICES	<u>30,000</u>	<u>38,265</u>	<u>39,000</u>	<u>28,082</u>	<u>39,000</u>	<u>32,764</u>	<u>39,000</u>	
HEALTH SERVICES								
2130-100								
Regular Salaries	122,750	122,400	125,450	136,283	155,450	161,149	182,500	new 1/2 time nurse FY15 and FY16
200 Employee Benefits	60,300	58,469	59,720	58,016	66,000	57,358	78,695	
300 Other Professional & Technical Serv	565	867	565	1,058	565	904	565	
400 Supplies	4,835	4,260	4,835	5,411	5,200	6,717	5,200	
500 Equipment		2,604	0	135	0	0	0	
600 Dues		270						
HEALTH SERVICES	<u>188,450</u>	<u>188,870</u>	<u>190,570</u>	<u>200,903</u>	<u>227,215</u>	<u>226,127</u>	<u>266,960</u>	

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	
PSYCHOLOGICAL SERVICES								
2140-100 Regular Salaries	219,640	193,599	299,290	289,769	231,355	233,641	228,790	hired a Social Worker instead of Psychologist, see above code 2123
200 Employee Benefits	89,085	67,008	114,445	103,089	79,385	81,833	81,600	
300 Other Professional & Technical Serv	500	444	500	69	500	67	500	
400 Supplies	4,150	5,379	4,150	7,089	4,150	7,062	4,150	
600 Dues	500	0	500	0	500	0	500	
PSYCHOLOGICAL SERVICES	<u>313,875</u>	<u>266,429</u>	<u>418,885</u>	<u>400,016</u>	<u>315,890</u>	<u>322,604</u>	<u>315,540</u>	
SPEECH PATHOLOGY & AUDIOLOGY SERVICES								
2152-100 Regular Salaries	205,250	198,590	243,350	246,109	253,950	261,571	263,550	
200 Employee Benefits	68,805	63,508	88,820	85,508	96,975	100,226	115,915	
300 Profes. & Technical Services	3,200	2,602	3,200	1,137	3,200	1,107	3,200	
400 Supplies	3,100	4,927	3,100	4,081	3,100	3,405	3,100	
500 Equipment								
SPEECH PATHOLOGY & AUDIOLOGY SERVICES	<u>280,355</u>	<u>269,627</u>	<u>338,470</u>	<u>336,835</u>	<u>357,225</u>	<u>366,309</u>	<u>385,765</u>	
THERAPY SERVICES (Occupational & Physical)								
2170-100 Regular Salaries	51,900	51,500	66,485	64,302	69,600	74,118	75,915	
200 Employee Benefits	19,370	18,888	20,575	21,654	21,215	28,492	33,100	
300 Profes. & Technical Services	34,400	33,282	34,400	32,931	34,400	36,473	50,400	significant increase in contract for PT services
400 Supplies	900	995	900	1,358	900	898	900	
THERAPY SERVICES (Occupational & Physical)	<u>106,570</u>	<u>104,666</u>	<u>122,360</u>	<u>120,246</u>	<u>126,115</u>	<u>139,981</u>	<u>160,315</u>	
SUPPORT SERVICES - INSTRUCTIONAL STAFF								
SUPERVISION OF IMPROVEMENT OF INSTRUCTION SERVICES								
2211-100 Regular Salaries	152,560	132,063	155,920	134,804	133,335	141,154	144,895	portion of RJ salary backed out after % of Title I grant manager calculated at end of FY.
200 Employee Benefits	47,220	41,513	46,900	41,218	35,335	38,750	39,800	
300 Other Professional Services	34,290	25,276	33,290	27,019	33,290	5,446	33,290	
400 Supplies	4,250	5,168	5,250	6,635	5,250	3,517	5,250	
500 Equipment	3,500	0	0	0	0	0	0	
600 Dues	400	80	400	332	400	185	400	
SUPERVISION OF IMPROVEMENT OF INSTRUCTION	<u>242,220</u>	<u>204,100</u>	<u>241,760</u>	<u>210,008</u>	<u>207,610</u>	<u>189,052</u>	<u>223,635</u>	

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16	
STAFF DEVELOPMENT SERVICES								
2213-100 Regular Salaries	15,000	0	20,000	1,743	17,500	1,213	17,500	
200 Employee Benefits				202		260		
300 Other Professional Services	69,500	35,890	46,000	26,468	36,590	40,237	36,590	
400 Supplies	3,000	12,347	13,000	3,106	13,000	11,067	13,000	
500 Equipment								
600 Dues	0	2,500	2,500	2,500	2,500	2,500	2,500	
STAFF DEVELOPMENT SERVICES	87,500	50,736	81,500	34,019	69,590	55,277	69,590	
EDUCATIONAL MEDIA SERVICES								
SCHOOL LIBRARY SERVICES								
2222-100 Regular Salaries (Certified/Classified)	273,290	276,950	288,900	294,570	300,350	305,642	297,745	
200 Employee Benefits	136,950	118,977	134,725	126,054	114,760	122,071	157,950	
300 Professional/Technical Serv.	2,700	185	2,500	1,614	2,500	2,130	2,700	
400 Supplies	55,930	37,462	51,575	47,389	51,800	58,868	51,700	
500 Equipment	4,760	0	3,260	0	3,260	304	3,260	
SCHOOL LIBRARY SERVICES	473,630	433,574	480,960	469,626	472,670	489,015	513,355	
SUPERVISION OF SPECIAL EDUCATION SERVICES								
2230-100 Regular Salaries	74,875	103,508	107,445	116,176	119,960	130,814	137,340	% of time on spec ed director increased vs. other assigned duties
200 Employee Benefits	33,340	40,391	40,745	44,409	40,430	43,695	48,205	
300 Other Professional Services		-55		96		72		
400 Supplies	4,750	2,692	4,750	1,049	4,750	822	4,750	
500 Equipment	2,800	0	0	0	0	0	0	
600 Dues	1,000	0	1,000	0	500	0	500	
SUPERVISION OF SPECIAL EDUCATION	116,765	146,536	153,940	161,731	165,640	175,403	190,795	
TOTAL INSTRUCTIONAL SUPPOR	2,399,715	2,244,134	2,634,610	2,508,024	2,615,095	2,607,729	2,843,480	
SUPPORT SERVICES - GENERAL SUPPORT								
SUPPORT SERVICES - GENERAL								
CENTRAL ADMINISTRATION								
3000 state bonus salaries (reimbursed)			14,000	0	23,100	0	47,480	Budget hold. Coded to actual category when expended
3300 equipment reserve			13,050	180	13,050	0	13,050	all equipment money will be held and prioritized for spending
OFFICE OF THE SUPERINTENDENT SERVICES								
3311-100 Regular Salaries (Certified/Classified)	245,075	234,217	247,535	246,871	263,330	265,755	272,985	
200 Employee Benefits	93,465	82,651	85,440	84,677	85,565	86,883	95,310	
300 Other Professional Services	14,550	15,719	14,550	14,347	14,550	14,801	14,550	
400 Supplies	7,500	2,448	7,500	4,251	7,500	6,948	7,500	
500 Equipment	3,000	2,130	0	15,525	0	0	0	
600 Dues	5,000	2,121	5,000	2,076	5,000	2,562	5,000	
TOTAL CENTRAL ADMINISTRATION	368,590	339,286	360,025	367,747	375,945	376,949	395,345	
CENTRAL ADMINISTRATION								
COMMUNITY OUTREACH COORDINATOR								
3312-100 Regular Salaries (Certified/Classified)	30,900	27,458		237				went to contracted services for this position
200 Employee Benefits	32,850	17,249		52				Website development, community liason, health initiatives for staff and students.
300 Other Professional Services	14,000	6,050	23,000	19,214	23,000	14,721	23,000	printing newsletters, dlstrbution
400 Supplies	6,000	369	2,000	93	2,000	0	2,000	
500 Equipment								
TOTAL COMMUNITY OUTREACH	83,750	51,126	25,000	19,596	25,000	14,721	25,000	

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16
SCHOOL ADMINISTRATION							
OFFICE OF THE PRINCIPAL SERVICES							
3321-100 Regular Salaries (Certified/Classified)	1,057,035	1,012,208	1,012,350	1,022,789	1,041,670	1,049,053	1,062,440
200 Employee Benefits	476,940	434,666	410,855	408,110	409,670	423,031	484,895
300 Other Professional Services	24,230	12,749	24,230	14,453	26,230	12,974	25,550
400 Supplies	23,345	14,169	25,595	15,828	24,595	28,795	25,125
500 Equipment	7,000	0	0	0	0	0	0
600 Dues	4,600	3,052	4,900	2,791	4,900	3,957	4,650
TOTAL SCHOOL ADMINISTRATION	1,593,150	1,476,844	1,477,930	1,463,971	1,507,065	1,517,810	1,602,660
BUSINESS ADMINISTRATION							
FISCAL SERVICES							
3331-100 Regular Salaries (Certified/Classified)	246,790	246,790	254,180	255,698	269,250	270,986	257,730 training time for replacement accountant and new hire
200 Employee Benefits	93,000	86,732	83,900	86,311	89,590	91,649	91,140
300 Other Professional & Technical Serv	12,000	8,653	10,000	9,733	10,000	11,717	10,000
400 Supplies	12,450	8,220	15,450	8,162	15,450	13,773	15,450
500 Equipment	4,050	2,725	0	0	0	0	0
600 Dues	600	580	600	580	600	903	600
TOTAL FISCAL SERVICES	368,890	353,699	364,130	360,484	384,890	389,029	374,920
WAREHOUSE SERVICES							
3333-100 Regular Salaries	30,165	27,775	27,035	27,622	28,695	27,921	27,190
200 Employee Benefits	22,980	18,099	13,505	13,301	6,805	4,852	6,455
300 Other Professional Services		8,582	1,650	563	1,650	5,093	1,650
400 Supplies		3,339	1,500	6,109	1,500	761	1,500
TOTAL WAREHOUSE SERVICES	53,145	57,794	43,690	47,595	38,650	38,626	36,795
PRINTING, PUBLISHING, & DUPLICATING SERVICES							
3334-100 Regular Salaries	41,345	41,084	42,910	43,080	43,850	43,209	44,540
200 Employee Benefits	18,900	18,504	17,960	18,872	12,355	18,985	12,680
300 Other Professional Services	11,000	12,335	13,000	11,417	13,000	10,390	13,000
400 Supplies	13,000	7,727	11,000	8,627	11,000	6,786	11,000
500 Equipment	0	0	0	0	0	0	0
TOTAL PRINTING, PUBLISHING, & DUPLICATING SERVI	84,245	79,649	84,870	81,996	80,205	79,370	81,220
BOARD OF EDUCATION SERVICES							
3350-300 Profes./Technical Serv.	59,800	48,386	54,000	52,958	54,000	53,501	54,000
323 Rentals				256		196	
332 Travel	26,000	16,116	20,000	26,800	20,000	22,440	20,000
341 Internet Services	4200	3,580	4000	3245.68	4000	2,976	4000
342 Postage		23		38			
350 Advertising	20,000	15,281	20,000	14,795	20,000	14,120	20,000
360 Printing & Binding	500	510	500	0	500	360	500
383 Liability Insurance	10,000	8,038	8,100	8,018	7,350	7,350	7,350
384 Fidelity Bond Insurance	100	100	100	100	100	100	100
400 Supplies	8,500	9,774	8,500	9,649	8,500	13,272	8,500
454 Fuel	250	241	250	329	250	288	250
640 Dues	13,000	14,076	14,100	14,149	14,100	14,062	14,100
641 Property Taxes							
TOTAL BOARD OF EDUCATION SERVICE	142,350	116,125	129,550	130,337	128,800	128,664	128,800
ADMINISTRATION	2,694,120	2,474,524	2,512,245	2,471,906	2,576,705	2,545,169	2,705,270

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16
OPERATION & MAINTENANCE OF PLANT SERVICES							
SUPERVISION OF OPERATION & MAINTENANCE OF PLANT SERVICES							
3400			36,050	0	36,050	0	36,050
3410-100			101,335	101,740	104,290	104,783	110,060
200	97,470	97,470	36,605	40,374	36,490	41,076	42,110
300	5,000	5,206	4,900	4,690	4,900	4,138	4,900
400	6,400	4,278	5,500	2,537	5,500	5,909	5,500
500	2,700	0	0	100	0	0	0
600		300					
701							
TOTAL SUPERVISION OF O & M OF PLANT	<u>147,590</u>	<u>146,822</u>	<u>184,390</u>	<u>149,441</u>	<u>187,230</u>	<u>155,906</u>	<u>198,620</u>
OPERATING BUILDINGS SERVICES							
3420-100			706,520	644,668	710,820	642,596	721,560
200	699,710	656,901	291,170	241,722	236,550	226,808	251,210
300	217,995	138,224	171,400	119,171	172,900	116,429	182,400
400	670,395	683,340	727,500	693,468	727,500	743,296	761,500
500	21,850	18,920	0	29,229	0	7,209	0
701	28,500	0	0	0	0	0	0
TOTAL OPERATING BUILDINGS SI	<u>1,969,495</u>	<u>1,784,430</u>	<u>1,896,590</u>	<u>1,728,258</u>	<u>1,847,770</u>	<u>1,736,339</u>	<u>1,916,670</u>
CARE & UPKEEP OF GROUNDS SERVICES							
3430-100			66,095	68,964	68,080	77,253	76,890
200	69,030	61,639	21,165	18,453	25,060	16,371	22,740
300	18,340	19,389	20,850	17,516	20,855	42,287	20,855
400	16,585	26,050	24,000	29,456	24,000	61,362	24,000
500	31,830	15,060		879		4,420	
600		30,040					
TOTAL CARE & UPKEEP OF GROUNDS	<u>135,785</u>	<u>152,178</u>	<u>132,110</u>	<u>135,268</u>	<u>137,995</u>	<u>201,694</u>	<u>144,485</u>
CARE & UPKEEP OF EQUIPMENT SERVICES							
3440-100			106,385	102,716	111,220	91,807	90,585
200	97,865	88,128	41,475	40,795	35,735	28,127	28,925
300	38,185	35,917	51,800	42,247	51,800	31,396	51,800
400	70,000	36,625	49,100	65,512	49,100	46,769	49,100
500	48,600	47,794	0	816	0	0	0
TOTAL CARE & UPKEEP OF EQUIPMENT	<u>254,650</u>	<u>209,510</u>	<u>248,760</u>	<u>252,085</u>	<u>247,855</u>	<u>198,099</u>	<u>220,410</u>
VEHICLE OPERATION & MAINTENANCE SERVICES							
3450-300			5,500	3,742	5,540	3,721	5,540
400	6,500	4,567	6,000	3,107	6,000	3,336	6,000
500	6,000	6,142	0	0	0	0	0
TOTAL VEHICLE OPERATION & MAINTENANCE	<u>19,500</u>	<u>10,709</u>	<u>11,500</u>	<u>6,849</u>	<u>11,540</u>	<u>7,057</u>	<u>11,540</u>

change in how we distributed workload between maintenance and grounds, actual expenditure reflects these changes FY15 moving forward.

replacement mower for grounds with rotary broom for snow removal, gator for artificial turf maintenance

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16
SECURITY SERVICES							
3460-100 Regular Salary	17,280	3,483	13,580	1,130	14,325	0	14,525
200 Employee Benefits	9,690	421	1,565	130	1,495	0	1,495
300 Other Professional & Technical Serv	31,290	25,482	31,500	22,454	31,500	36,468	31,500
400 Supplies	6,000	2,118	6,000	4,861	6,000	3,811	6,000
500 Major Equipment \$5,000							
TOTAL SECURITY SERVICES	64,260	31,503	52,645	28,575	53,320	40,278	53,520
OTHER OPERATION & MAINTENANCE OF PLANT SERVICES							
3490-300 Other Professional & Technical Serv	5,000	0	0	0	0	2,275	0
400 Supplies	1,000	0	0	0	0	0	0
600 other objects		100					
TOTAL OTHER O & M OF PLANT S	6,000	100	0	0	0	2,275	0
OPERATION & MAINTENANCE OF PLANT	2,597,280	2,335,251	2,525,995	2,300,477	2,485,710	2,341,648	2,545,245
TRANSPORTATION SERVICES							
VEHICLE OPERATION - TO AND FROM SCHOOL							
3500 equipment reserve			30,000	0	30,000	0	30,000
3510-100 Regular Salaries	464,000	431,075	456,360	481,992	472,000	450,813	491,020
200 Employee Benefits	250,000	221,318	218,725	211,100	218,000	178,183	151,845
300 Profes./Technical Services	53,375	47,617	50,700	60,580	52,125	60,656	52,125
400 Supplies	203,465	169,380	189,270	185,956	189,270	139,562	189,270
500 Equipment		3,870					
551 Bus Leases	153,000	603,612	65,000	218,709	50,000	231,570	77,000
600 Dues	250	470	500	270	500	442	500
TOTAL VEHICLE OPERATION - TO AND FROM SCHOOL	1,124,090	1,477,343	980,555	1,158,607	981,895	1,061,226	961,760
VEHICLE OPERATION - ACTIVITIES							
3520-100 Activity Bus Drivers Salaries	100,000	92,254	100,000	102,141	100,000	103,765	100,000
200 Employee Benefits	55,000	36,150	38,000	37,444	38,000	23,038	15,000
300 Other Professional & Technical Serv	25,340	25,006	29,375	29,036	29,390	23,182	29,390
400 Supplies	62,000	57,848	63,000	65,938	63,000	40,262	63,000
551 Bus Leases	68,000	0	0	0	0	0	0
552 Lease Purchase Bank Admin Fees							
690 Property Taxes							
TOTAL VEHICLE OPERATION - AC	310,340	211,258	230,375	234,559	230,390	190,248	207,390

Safety manager 15 hrs/week as needed

payoff bus leases fy13,fy14and fy15. 2 new buses will be leased in fy16

GENERAL FUND EXPENDITURE BUDGET
2015-2016

	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	ACTUAL 2014-15	BUDGET 2015-16
OTHER TRANSPORTATION							
3590-100 Regular Salaries		-13		2,592		4,702	
200 Employee Benefits		2		420		577	
300 Profes./Technical Services	5,800	5,694	6,950	6,612	7,030	8,506	7,030
400 Supplies	5,110	4,726	6,000	2,948	6,000	67,866	6,000 bus cameras, reimbursed by the state in FY15.
550 Vehicles	30,000	2,604	0	24,900	0	0	0
TOTAL OTHER TRANSPORTATION	<u>40,910</u>	<u>13,013</u>	<u>12,950</u>	<u>37,472</u>	<u>13,030</u>	<u>81,651</u>	<u>13,030</u>
TRANSPORTATION	<u>1,475,340</u>	<u>1,701,613</u>	<u>1,253,880</u>	<u>1,430,639</u>	<u>1,255,315</u>	<u>1,333,124</u>	<u>1,212,180</u>
SUPPORT SERVICES - CENTRAL							
TECHNOLOGY COORDINATION							
3800 equipment reserve			59,700	0	59,700	0	59,700
3850-100 Regular Salaries	365,130	299,354	310,345	284,488	329,060	336,696	346,085
200 Employee Benefits	152,345	116,626	115,510	112,207	108,880	111,589	121,010
300 Professional/Tech Services	49,800	54,373	65,500	50,675	65,500	43,058	68,600
400 Supplies	120,200	192,799	86,650	93,713	86,650	214,924	140,160
500 Equipment	59,700	51,986	0	2,929	0	32,400	0
600 Dues	500	0	0	0	0	0	0
701 Contingency	25,000	0	0	0	0	0	0
TECHNOLOGY COORDINATION	<u>772,675</u>	<u>715,138</u>	<u>637,705</u>	<u>544,013</u>	<u>649,790</u>	<u>738,667</u>	<u>735,555</u>
TOTAL SUPPORT SERVICES - GE	<u>7,539,415</u>	<u>7,226,527</u>	<u>6,929,825</u>	<u>6,747,034</u>	<u>6,967,520</u>	<u>6,958,608</u>	<u>7,198,250</u>
FUND TRANSFER	230,000	183,012	665,000	661,093	615,000	598,228	115,000 transfer for Instructional Facilltators, transfer for purchase/lease of laptops for PHS replacement of ipads. transfer for lease of Dell laptops for middle school.
TOTAL DISTRICT APPROPRIATION	<u>24,729,610</u>	<u>23,689,802</u>	<u>24,716,370</u>	<u>24,174,206</u>	<u>25,563,225</u>	<u>25,389,364</u>	<u>25,909,090</u>

Park County School District No. 1
2015-2016 FY Budget

	2013-2014 Actual			2014-2015 Budget			2015-2016 Budget		
	GRANTS	Major Maintenance FY 2014	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2015	TOTAL OF ALL GRANTS	GRANTS	Major Maintenance FY 2016	TOTAL OF ALL GRANTS
Revenues									
2X-000-81000 Local Sources	0		0	0		0	1,000		1,000
2X-000-83000 State Sources	759,803	938,622	1,698,425	760,048	1,137,986	1,898,034	700,000	1,120,835	1,820,835
2X-000-84000 Federal Sources	1,370,523		1,370,523	1,317,016		1,317,016	2,800,000		2,800,000
2X-000-85000 Other Sources			0			0			0
2X-000-85201 Transfer from the General Fund			0			0			0
2X-000-81520 Interest Earnings		9,743	9,743		11,344	11,344		10,000	10,000
2X-000-85201 IF Transfer from General Fund	72,918		72,918	83,228		83,228	100,000		100,000
Total Revenues	2,203,245	948,365	3,151,609	2,160,292	1,149,329	3,309,621	3,601,000	1,130,835	4,731,835

Expenditures									
1000 Instruction	1,465,466		1,465,466	1,330,725		1,330,725	2,341,000		2,341,000
2000 Instuctional Support	637,753		637,753	698,179		698,179	1,200,000		1,200,000
3000 General Support	117,842	537,008	654,849	1,264	758,684	759,948	50,000	1,100,000	1,150,000
4000 Community Support	0		0	0		0	10,000		10,000
Total Expenditures	2,221,060	537,008	2,758,068	2,030,169	758,684	2,788,852	3,601,000	1,100,000	4,701,000

Other Financing Uses:

Transfer to the General Fund

Excess (deficiency) of revenues over expenditures	(17,815)	411,357	393,542	130,123	390,646	520,769	0	30,835	30,835
cash balance in bank available	(\$438,054.86)	\$ 1,133,975.83		(\$307,931.65)	\$ 1,524,621		(\$307,931.65)	\$ 1,555,457	
		6/30/2014			6/30/2015			project 6/30/2016	

The district is on a reimbursement basis with the WDE for all special revenue funds and any deficit is accounted for as an accounts receivable from the WDE on the modified accrual basis for our audited financial statements.

Major Maintenance expenditures are budgeted higher than the current year revenue in case of an emergency repair that could come up during the year. The actual planned projects are less than the current year revenue budget. The account has adequate cash in the bank to accommodate the overage in the current year budgeted expenditures.

Park County School District No. 1
2015-2016 FY Budget
Building (31), Depreciation (32), Major(34).

2015-2016 CAPITAL CONSTRUCTION FUND BUDGET
FUNDS 30-31-32-34

	<u>BUDGET</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>BUDGET</u> <u>2014-15</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Revenues									
3X-000-81510 Interest on Investments	30,000	47,798	22,900	30,169	25,000	27,727	25,000	58,469	30,000
3X-000-81990 Miscellaneous Revenue									
3X-000-81140 Amoco Settlement									
3X-000-83250 Capital Construction Grant	8,475,000	6,832,360	4,520,000	731,687	10,592,000	2,639,512	19,000,000	13,055,752	10,552,010
3X-000-851XX Sale of Fixed Assets b/4 7/1/97				201,048		1,424.86		282,830	
3X-000-852XX Transfer debt service fund/gen. fund		300,000				588,175		515,000	
Total Revenues	8,505,000	7,180,158	4,542,900	962,904	10,617,000	3,256,839	19,025,000	13,912,051	10,582,010
Expenditures									
30-1000 Instructional	100,000	0	365,000	10,320	350,000	0	600,000	248,588	600,000
30-3000 Administration	100,000	0	50,000	478	25,000	0	25,000	4,922	25,000
30-4000 Community Service	50,000	0	25,000	16,134	25,000	0	25,000		25,000
30-5000 Buildings	10,625,000	8,608,583	4,621,000	795,280	10,592,000	2,630,993	19,000,000	13,089,211	10,552,010
Total Expenditures	10,875,000	8,608,583	5,061,000	822,211	10,992,000	2,630,993	19,650,000	13,342,721	11,202,010
Other Financing Sources (Uses)									
03-6200-721 Transfers to the General Fund									
Total Other Financing Sources (Uses)	0	0	0	0	155,000	0	207,400	0	0
Excess (deficiency) of revenue and other sources over expend. and other uses	(2,370,000)	(1,428,424)	(518,100)	140,693	(530,000)	625,846	(832,400)	569,330	(620,000)
Fund balance - beginning	4,320,347	4,320,347	2,891,923	2,891,923	3,032,616	3,032,616	3,658,462	3,658,462	4,227,792
Fund balance - ending	<u>1,950,347</u>	<u>2,891,923</u>	<u>2,373,823</u>	<u>3,032,616</u>	<u>2,502,616</u>	<u>3,658,462</u>	<u>2,826,062</u>	<u>4,227,792</u>	<u>3,607,792</u>

Note 1 : This transfer was from the general fund to the depreciation reserve fund to accommodate the replacement cycle of the ipads/technology devices for the district and the budgeted expenditure is to purchase that replacement. This is for the high school ipad replacements to laptops and ms ipad replacements to dell laptops.

The corresponding lease payments are shown below.

Note 2: MS Phase II project (\$10.3 M), purchase new elementary school land \$237,500)

Note 3: transfer from Depreciation Reserve if necessary to meet the replacement of technology equipment across the district and other fixed asset replacements

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2015-2016FY Budget

FOOD SERVICE FUND

	<u>BUDGET</u> 2012-13	<u>ACTUAL</u> 2012-13	<u>BUDGET</u> 2013-14	<u>ACTUAL</u> 2013-14	<u>BUDGET</u> 2014-15	<u>ACTUAL</u> 2014-15	<u>BUDGET</u> 2015-16	
Operating Revenues								
81510 Interest on Investments	2,000	1,897	1,900	1,791	1,900	4,092	3,500	
81610 Student Lunch Sales	284,000	296,197	285,000	271,418	272,000	285,864	283,000	NO PRICE INCREASE
81612 Breakfast Sales	17,000	15,192	16,000	17,505	16,000	18,910	17,500	NO PRICE INCREASE
81624 Ala Carte Sales	75,000	64,749	70,000	76,066	70,000	67,475	70,000	
81630 Adult Lunch Sales	13,000	14,401	14,000	14,333	14,000	18,554	15,000	
81640 Special Functions/Catering	500	19,110	18,000	18,492	18,000	13,660	14,000	
81690 Vending Machines	400	580	500	1,085	500	983	700	
81930 Sale of Fixed Assets		7,527						
81990 Miscellaneous		212						
83000 State Grant					20,000			Equipment Grant Comboven HS
84200 FF & V Grant	39,550	39,488	42,580	41,868	43,200	43,979	43,000	
84200 National School Lunch Program	291,000	326,871	320,000	332,688	330,000	343,286	340,000	
85200 Transfer from other funds								
Total Operating Revenues	722,450	786,223	767,980	775,245	785,600	796,804	786,700	
Operating Expenditures								
113 Regular Salaries	199,000	196,426	208,370	204,966	211,300	204,318	216,030	Note 1
123 Temp Salaries	12,000	6,846	8,000	4,944	9,025	9,151	9,025	
133 Overtime Salaries	2,000	2,492	2,000	37	2,000	227	1,000	
200 Benefits	102,405	82,118	98,235	85,446	70,000	75,768	93,365	
319 Misc. Purchased Services	100	-75	100	0	100	0	100	
323 Repairs & Maintainance	3,500	0	3,500	15	3,500	305	3,500	
332 Travel	5,000	4,203	5,000	3,002	5,000	1,948	4,000	Required Professional Development

Park County School District No. 1
2015-2016FY Budget

	BUDGET		ACTUAL		FOOD SERVICE FUND		BUDGET		ACTUAL		BUDGET	
	2012-13	2012-13	2012-13	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15	2014-15	2015-2016	2015-2016
410 Supplies	24,000	26,111	26,000	22,579	26,000	31,141	30,000					
411 Computer Software	400	330	400	330	400	331	400					
412 Computer Supplies	400	391	500	332	500	2,410	2,500	POS terminal HS				
454 Gasoline/Diesel Fuel	250	441	500	140	500	231	500					
460 Direct Food Cost	245,000	258,218	262,445	270,416	267,445	277,514	275,000					
461 Ala Carte Food Cost	40,000	39,307	40,000	41,155	40,000	40,268	40,000					
462 Breakfast Direct Food Cost	38,000	33,685	35,000	33,542	36,200	41,323	40,000					
463 Health Bar	18,000	29,935	28,000	38,147	38,000	32,397	38,000					
464 FFV Grant costs	45,000	39,388	42,580	44,278	43,200	49,290	50,000					
470 Commodities	20,000	12,499	15,000	12,077	15,000	12,975	15,000					
540 Major Equipment > \$500	0		0	0	20,000	15,558	0	COMBIOVEN HS				
542 Computers For Staff	1,000		1,000	0	0	0	0					
640 Dues and Fees	450	450	450	350	450	350	450					
Total Operating Expenses	756,505	732,767	777,080	761,754	788,620	795,506	818,870					
Operating Income (Loss)	(34,055)	53,456	(9,100)	13,491	(3,020)	1,298	(32,170)					
	202,359	236,414	227,314	249,905	246,885	251,203	219,033					

Note 1: includes summer school salary cost

Park County School District No. 1
2015-2016 FY Budget

DONATIONS
SCHOLARSHIP

Revenues	REVENUES/ BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	ACTUAL	BUDGET
	<u>2011-12</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2015-16</u>
7X-XXX-81510 Interest	300	(93)	100	476	475	738	475	66	475
7X- XXX 81920 Donations	60,000	24,194	60,000	6,726	47,525	7,309	47,525	5,899	47,525
7X-XXX-81990 Miscellaneous	5,000		5,000		2,000	0	2,000	0	2,000
Total Revenues	<u>65,300</u>	<u>24,101</u>	<u>65,100</u>	<u>7,202</u>	<u>50,000</u>	<u>8,047</u>	<u>50,000</u>	<u>5,965</u>	<u>50,000</u>
Expenditures									
7X-3300-200 Early Retirement Benefits									
7X-4300-200 Community Support									
7X-6000-300 Other	60,000	41,674	60,000	7,072	50,000	6,575	50,000	2,539	50,000
Total Expenditures	<u>60,000</u>	<u>41,674</u>	<u>60,000</u>	<u>7,072</u>	<u>50,000</u>	<u>6,575</u>	<u>50,000</u>	<u>2,539</u>	<u>50,000</u>
Fund balance - beginning	65,590	65,590	48,017	48,017	48,147	48,147	49,619	49,619	53,046
Fund balance - ending	<u>70,890</u>	<u>48,017</u>	<u>53,117</u>	<u>48,147</u>	<u>48,147</u>	<u>49,619</u>	<u>49,619</u>	<u>53,046</u>	<u>53,046</u>

Park County School District No. 1
2015-2016 FY Budget
ACTIVITY FUND

	BUDGET 2011-2012	REVENUES/ EXPENDED 2011-2012	BUDGET 2012-2013	REVENUES/ EXPENDED 2012-2013	BUDGET 2013-2014	REVENUES/ EXPENDED 2013-2014	BUDGET 2014-2015	REVENUES/ EXPENDED 2014-2015	BUDGET 2015-2016
Revenues									
81-81000 Student Activity Income	230,000	283,972	230,000	338,585	265,000	268,759	265,000	245,745	265,000
Total Revenues	<u>230,000</u>	<u>283,972</u>	<u>230,000</u>	<u>338,585</u>	<u>265,000</u>	<u>268,759</u>	<u>265,000</u>	<u>245,745</u>	<u>265,000</u>
Expenditures									
81 6000 Student Activity Expenditures	<u>300,000</u>	<u>286,634</u>	<u>300,000</u>	<u>290,236</u>	<u>310,000</u>	<u>257,996</u>	<u>310,000</u>	<u>228,960</u>	<u>310,000</u>
Total Expenditures	<u>300,000</u>	<u>286,634</u>	<u>300,000</u>	<u>290,236</u>	<u>310,000</u>	<u>257,996</u>	<u>310,000</u>	<u>228,960</u>	<u>310,000</u>
Excess (deficiency) of revenues over expenditures	(70,000)	(2,663)	(70,000)	48,349	(45,000)	10,763	(45,000)	16,785	(45,000)
Fund Balance - beginning	135,305	135,305	132,642	132,642	180,991	180,991	191,755	191,755	208,540
Fund Balance - ending	<u>65,305</u>	<u>132,642</u>	<u>62,642</u>	<u>180,991</u>	<u>135,991</u>	<u>191,755</u>	<u>146,755</u>	<u>208,540</u>	<u>163,540</u>

These are student controlled accounts for which we are the fiduciary agent. By statute we are required to budget these funds even though the money does not belong to the school district. We track these accounts individually for the groups and activities and provide them statements for their records.