

Fiscal Year 2014-15 Tax Levy Budget Summary Sheet

District/Entity Name PARK COUNTY SCHOOL DISTRICT #1

Prepared by MARY JO LEWIS, COORDINATOR OF BUSINESS SERVICES (Name and Title)

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Please complete all areas that apply to your District:

Total Normal Tax Requirement 25 MILL AND 6 MILL \$ 8,470,376

Tax Approved by Your Board \$ _____

Tax Approved by Your Voters \$ _____

Education Taxes:

Mill Levy Supplement \$ _____

Carry-Over Bond \$ _____

Carry-Over Interest \$ _____

Recreation District 1 MILL \$ 248,340

BOCES .5 MILL \$ 124,170

_____ \$ _____

_____ \$ _____

Other Taxes:

Special Building Funds \$ _____

Bonds Redemption \$ _____

Interest on Bonds \$ _____

_____ \$ _____

_____ \$ _____

Total Tax Dollars Required: \$ 8,842,886

Signature _____ Date 7-17-14

_____ Date

Return this Summary Sheet No Later Than July 31, 2014 to:

Jerri B. Torczon, Park County Clerk
1002 Sheridan Avenue
Cody, WY 82414

A copy of your Fiscal Year 2014-15 Budget Must Accompany this Summary Sheet



Park County
School

District #1

2014-2015 Fiscal
Year

Budget Document

July 16, 2014

Park County School District No. 1 2014-15 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
Revenue:							
Local Resources	6,793,580	7,032,690	7,215,243	7,371,058	7,199,755	7,303,668	7,252,701
County Resources	2,483,550	2,511,959	2,669,931	2,727,905	2,625,745	2,745,661	2,734,175
State Resources	14,044,185	14,208,279	13,284,237	13,487,449	14,457,350	14,268,346	14,252,749
Other Sources of Revenue	1,000	6,254	3,000	14,958	3,000	11,395	208,600
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>
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>
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
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
Unencumbered cash reserve	4,331,715	4,331,715	4,520,507	4,520,507	4,432,076	4,432,076	4,586,939
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>
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>

Anticipated Cash Reserves for FY 2014-2015

Total July 1, 2014 cash reserve & 2014-2015 FY revenues anticipated for the General Fund
 Less total 2014-2015FY expenditures budgeted for the General Fund
 Projected Cash Balance

<u>History of Unspent General Fund Budget</u>			
30,235,164	June 30, 2014	2.2%	\$542,164
<u>25,048,225</u>	June 30, 2013	4.2%	\$1,039,807
<u>\$5,186,939</u>	June 30, 2012	2.40%	\$579,750
	June 30, 2011	0.01%	\$32,613
	June 30, 2010	0.05%	\$90,841
	June 30, 2009	2.20%	\$473,709
	June 30, 2007	2.10%	\$390,957
	June 30, 2006	2.01%	\$314,076

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

ACCT	PROGRAM	Budget 2010-2011	Actual 2010-2011	Budget 2011-2012	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Actual 2013-2014	Budget 2014-2015
	County Valuation	741,246,235	741,246,235	822,734,910	822,734,910	898,934,343	898,934,343	872,773,553	872,773,553	871,694,681
	District Valuation	216,873,372	216,873,372	235,917,648	235,917,648	253,645,723	253,645,723	248,818,199	248,818,199	248,340,046
LOCAL REVENUES										
81111	Special District Tax	5,421,835	5,434,190	5,897,940	5,993,106	6,341,143	6,347,224	6,220,455	6,250,779	6,208,501
81111	Amoco Settlement									
81112	One Mil Authorized by Board									
81113	Two Mills Authorized by Voters									
81115	1 Mill Capital maint.- Board									
81120	Motor Vehicle Tax	735,000	798,761	735,000	849,496	780,000	899,242	860,000	929,004	920,000
81130	Car Company Tax	10,300	10,307	9,640	9,644	9,600	17,771	10,000	0	10,000
81140	Delinquent Taxes	10,000	55,794	20,000	51,416	20,000	16,451	20,000	40,389	35,000
81190	Other Local Tax Revenue									
81330	Regular Day School Tuition		398							
81500	Interest Earned	150,000	141,548	130,000	126,455	62,000	80,786	81,000	73,257	72,000
81710	Admissions									
81790	Other Pupil Income									
81910	Rental of School Facilities	1,000	2,333	1,000	1,126	1,000	2,880	2,300	1,501	1,200
81950	Refund of Prior Yrs Expenditures		4,489		1,418	1,500	6,679	6,000	8,738	6,000
81920	Contributions & Donations									
81990	Miscellaneous		4		30		25			
	Total Local Revenues	<u>6,328,135</u>	<u>6,447,825</u>	<u>6,793,580</u>	<u>7,032,690</u>	<u>7,215,243</u>	<u>7,371,058</u>	<u>7,199,755</u>	<u>7,303,668</u>	<u>7,252,701</u>
COUNTY REVENUES										
82110	6 Mill County Tax	1,859,045	1,882,891	2,073,290	2,065,798	2,262,671	2,245,787	2,178,445	2,241,391	2,261,875
82110	Amoco Tax Settlement									
82120	Motor Vehicle Tax	190,000	203,033	195,000	211,322	195,000	220,578	210,000	231,314	225,000
82130	Car Company Tax	2,450	2,449	2,260	2,263	2,260	4,154	2,300	0	2,300
82140	Penalties & Interest on taxes	3,000	0	0	0	0	0	0	0	0
82150	Fines & Forfeitures	225,000	197,750	195,000	216,750	195,000	241,926	220,000	252,741	230,000
82160	Forest Reserve Funds	18,000	17,789	18,000	15,826	15,000	15,481	15,000	20,216	15,000
	Total County Revenues	<u>2,297,495</u>	<u>2,303,912</u>	<u>2,483,550</u>	<u>2,511,959</u>	<u>2,669,931</u>	<u>2,727,905</u>	<u>2,625,745</u>	<u>2,745,661</u>	<u>2,734,175</u>
STATE REVENUES										
83110	Foundation Program Revenue	13,774,205	13,957,446	13,998,910	14,158,750	13,277,237	13,441,475	14,395,135	14,204,807	14,103,249
83111	Audit Adj. Foundation Revenue				4,155	0	39,450	0	0	0
83120	State Land Income Revenue									
83130	Taylor Grazing Revenue	6,800	7,802	7,000	7,097	7,000	6,523	7,000	6,223	6,500
83190	State Equalization Payments									
83160	Tax Shortfall Grant									
83290	Other State Income Bonus Payment	178,000	136,291	38,275	38,277			55,215	57,316	143,000
	Total State Revenues	<u>13,959,005</u>	<u>14,101,540</u>	<u>14,044,185</u>	<u>14,208,279</u>	<u>13,284,237</u>	<u>13,487,449</u>	<u>14,457,350</u>	<u>14,268,346</u>	<u>14,252,749</u>
OTHER SOURCES OF REVENUE										
85200	Transfers from Other Funds									207,400
85311	Sale of Fixed Assets	500	5	1,000	6,254	3,000	14,948	3,000	1,662	1,200
85320	Compensation for loss of FA	500					10		9733	
	Total Other Sources of Revenue	<u>1,000</u>	<u>5</u>	<u>1,000</u>	<u>6,254</u>	<u>3,000</u>	<u>14,958</u>	<u>3,000</u>	<u>11,395</u>	<u>208,600</u>
	Total Revenues	<u>22,585,635</u>	<u>22,853,282</u>	<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>

\$162,375

\$119,156

Park County School District No. 1
7/16/14 2014-15 FY Budget

INSTRUCTION	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	Footnotes
GENERAL INSTRUCTION								
ELEMENTARY (K-5)								
1110-100 Salaries	3,380,065	3,349,458	3,602,365	3,622,815	3,721,565	3,747,391	3,820,245	All employees received a base increase, step and lane movement. The middle school hired two additional teachers and moved 1/2 time Title I position back to gen. fund. High school moved 1/2 time position from Title I to general fund at risk. The HS did not fill the 1/2 time spanish position but are using one period from the MS spanish teacher. The district passed along the 2.055% WRS out of pocket cost to the employees. 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.
200 Employee Benefits	1,273,870	1,225,014	1,402,450	1,277,106	1,354,505	1,314,307	1,225,710	
300 Other Professional Services	29,955	18,052	30,175	22,198	27,775	19,017	27,775	
400 Supplies	136,975	223,804	144,720	182,797	153,235	236,337	150,630	
500 Equipment	21,450	31,653	16,400	5,958	0	42,411	0	
600 Dues	350	0	350	0	350	40	350	
ELEMENTARY (K-5)	4,842,665	4,847,981	5,196,460	5,110,874	5,257,430	5,359,503	5,224,710	
ELEMENTARY RISK, REMEDIATION & SUMMER SCHOOL								
1111-100 Regular Salaries	146,895	156,640	173,475	163,639	173,475	161,646	173,475	
200 Employee Benefits	41,535	41,335	53,225	41,606	53,225	34,061	53,225	
400 Supplies						-300		
RISK, REMEDIATION & SUMMER SCHOOL - ELEMENTARY	188,430	197,975	226,700	205,244	226,700	195,408	226,700	
MIDDLE SCHOOL (6-8)								
1120-11X Regular Salaries (Certified/Classified)	1,444,385	1,455,467	1,459,425	1,461,962	1,467,225	1,490,362	1,641,195	2 new middle school positions and 1/2 time math
200 Employee Benefits	570,615	565,876	587,415	561,974	574,355	557,777	606,465	
300 Other Professional & Technical Serv	45,250	60,628	45,250	65,245	44,750	68,900	44,750	
400 Supplies	50,995	100,744	50,995	69,620	51,495	45,476	51,495	ipad initiative purchase, protective covers for the ipads
500 Equipment	42,000	56,918	42,000	16,295	5,000	2,794	5,000	
600 Dues								
MIDDLE SCHOOL INSTRUCTION	2,153,245	2,239,632	2,185,085	2,175,096	2,142,825	2,165,309	2,348,905	
MIDDLE SCHOOL RISK, REMEDIATION & SUMMER SCHOOL								
1121-100 Regular Salaries	31,000	11,069	20,000	9,052	18,000	7,684	18,000	
200 Employee Benefits	8,200	8,564	10,000	5,684	6,000	588	6,000	
400 Supplies						78		
RISK, REMEDIATION & SUMMER SCHOOL - MS	39,200	19,633	30,000	14,736	24,000	8,350	24,000	
HIGH SCHOOL								
1130-100 Regular Salaries (Certified/Classified)	1,403,040	1,350,221	1,465,320	1,412,093	1,401,935	1,422,881	1,415,025	
200 Employee Benefits	558,410	548,305	583,900	539,112	543,815	544,814	531,960	
300 Other Professional Services	69,345	54,645	45,845	98,419	44,645	64,021	44,645	
400 Supplies	93,900	160,572	92,600	69,059	93,800	87,673	95,325	ipad initiative, protective covers for the ipads
500 Equipment	60,400	52,909	66,000	37,363	1,000	0	1,000	
640 Dues	0	0						
HIGH SCHOOL INSTRUCTION	2,185,095	2,166,552	2,253,665	2,156,047	2,085,195	2,119,389	2,087,955	

Park County School District No. 1
7/16/14

2014-15 FY Budget

	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	
HIGH SCHOOL RISK, REMEDIATION & SUMMER SCHOOL								
1131-100 Regular Salaries	44,965	29,935	35,000	36,440	35,000	26,263	57,430	1/2 time Title I back to general fund
200 Employee Benefits	12,845	14,806	15,000	15,105	15,000	6,524	8,580	
300 Professional Services								
400 Supplies and Materials						41		
RISK, REMEDIATION & SUMMER SCHOOL - HS	57,810	44,741	50,000	51,545	50,000	32,828	66,010	
SHOSHONE LEARNING CENTER								
1132-100 Regular Salaries	81,055	81,301	82,850	82,614	86,970	85,943	89,050	
200 Employee Benefits	35,975	37,033	37,010	36,066	35,350	36,036	33,215	
300 Other professional and technical ser	46,000	11,871	46,000	28,567	46,000	34,426	46,000	
400 Supplies	4,200	3,120	4,200	9,282	4,200	3,801	4,200	
500 Equipment	2,000	0	2,000	810	0	13,610	0	
600 Dues	650	0	650	395	650	410	650	
SHOSHONE LEARNING CENTER	169,880	133,325	172,710	157,734	173,170	174,225	173,115	
TUITION								
1000 and 1150 Distance Ed Tuition/Gardiner Students					20,000	0	620,000	new program, home schooled students in district only, tuition to K-12, tuition for Gardiner students
1135 Concurrent Enrollment Tuition	0	11,468	5,000	16,457	15,000	2,339	15,000	Northwest College Tuition and fees provided by our staff, no more tuition charges, just fees
1136 Dual Enrollment Tuition	0	30,753	5,000	5,205	5,000	4,396	5,000	northwest College Tuition and fees provided at the college, no more tuition charge, just fees
TUITION	0	42,221	10,000	21,662	40,000	6,735	640,000	
SPECIAL INSTRUCTION								
PROGRAMS FOR STUDENTS WITH DISABILITIES								
1210-100 Regular Salaries (Certified/Classific	1,665,405	1,631,789	1,669,115	1,695,752	1,782,425	1,771,930	1,846,195	new elementary life skills teacher
200 Employee Benefits	739,785	746,465	765,620	722,804	735,745	762,118	716,390	
300 Other Professional Services	177,660	169,053	177,660	134,058	13,660	34,186	31,660	Adaptive PE cost for pool
400 Supplies	12,725	14,743	12,725	23,203	12,725	35,817	12,725	
500 Equipment	2,500	0	2,500	0	2,500	1,121	2,500	
STUDENTS WITH DISABILITIES	2,598,075	2,562,051	2,627,620	2,575,818	2,547,055	2,605,172	2,609,470	
GIFTED & TALENTED INSTRUCTION								
1230-100 Regular Salaries	37,790	0	37,790	0	19,000	0	19,000	This money supports our AP classes at the high school and the dual and concurrent enrollment courses through
200 Employee Benefits	11,505	0	11,505	133	1,000	0	1,000	Northwest College
300 Other Professional and Technical Services								
GIFTED & TALENTED	49,295	0	49,295	133	20,000	0	20,000	
ESL								
1270-100 Regular Salaries	43,000	57,576	43,000	58,639	60,000	65,758	65,000	Continue to see an increase in services and needs in district for this area.
200 Employee Benefits	3,290	4,405	3,290	4,482	4,590	8,414	9,000	
300 Other Professional Services	3,000	1,226	3,000	708	1,000	1,245	1,000	
400 Supplies	3,000	0	3,000	0	500	0	500	
ESL	52,290	63,207	52,290	63,830	66,090	75,417	75,500	

Park County School District No. 1
7/16/14 2014-15 FY Budget

	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	
HOMEBOUND								
1280-100 Temporary Salaries	2,000	561	2,000	275	2,000	110	2,000	
200 Employee Benefits	200	43	200	21	200	8	200	
300 Other Professional and Technical Se	1,000	650	1,000	240	1,000	1,632	1,000	
HOMEBOUND	3,200	1,254	3,200	536	3,200	1,751	3,200	
AFTERSCHOOL ENRICHMENT/SUMMER SCHOOL/K-5 HEALTH								
1290-100 Regular Salaries	74,950	47,960	74,950	47,960	61,600	56,066	63,100	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
200 Employee Benefits	29,740	21,739	30,385	21,399	27,155	22,628	27,700	
300 Other Professional Services	18,000	35,020	18,000	15,751	17,000	15,000	17,000	
400 Supplies	20,000	19,734	20,000	31,754	21,000	23,769	21,000	
AFTERSCHOOL ENRICHMENT/SUMMER SCHOOL	142,690	124,453	143,335	116,864	126,755	117,463	128,800	
ELEMENTARY SCHOOLS								
1410-100 Regular Salaries	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
200 Employee Benefits	330	327	330	256	330	259	330	
400 Supplies								
ELEMENTARY ACTIVITIES	1,830	1,827	1,830	1,756	1,830	1,759	1,830	
MIDDLE SCHOOL								
1420-100 Regular Salaries	152,535	141,527	152,535	131,865	139,770	135,248	141,960	pool rental cost for ms swimming
200 Employee Benefits	33,210	29,530	33,210	28,461	30,430	29,784	30,430	
300 Other Professional and Technical Se	12,500	20,953	12,500	20,774	12,500	27,512	12,500	
400 Supplies	4,650	5,531	4,650	6,129	4,650	3,503	4,650	
600 Dues	200	105	200	0	200	0	200	
MIDDLE SCHOOL ACTIVITIES	203,095	197,646	203,095	187,229	187,550	196,047	189,740	
HIGH SCHOOL								
1430-100 Regular Salaries	387,185	387,779	388,760	376,174	392,150	379,862	397,820	pool rental cost for hs swimming
200 Employee Benefits	96,730	90,198	97,150	85,589	96,760	85,731	92,425	
300 Other Professional Services	130,670	191,995	127,520	198,185	124,770	214,769	124,770	
400 Supplies	23,330	36,607	23,180	30,177	25,830	24,599	25,830	
500 Equipment	100	2,558	400	0	500	3,000	500	
600 Dues	5,000	5,411	5,000	5,891	5,000	5,876	5,000	
HIGH SCHOOL ACTIVITIES	643,015	714,548	642,010	696,026	645,010	713,836	646,345	
VOCATIONAL INSTRUCTION								
HIGH SCHOOL								
1530-100 Regular Salaries	349,525	381,933	300,180	299,704	343,165	313,641	352,120	CTE computer lab upgrades
200 Employee Benefits	165,830	162,763	144,775	139,520	162,740	140,735	156,625	
300 Other Professional Services	5,785	1,770	5,890	765	5,950	1,222	4,350	
400 Supplies	31,840	24,566	31,340	33,475	33,540	29,266	33,540	
500 Equipment				28,528				
600 Dues								
HS VOCATIONAL INSTRUCTION	552,980	571,032	482,185	501,992	545,395	484,864	546,635	

Park County School District No. 1
7/16/14

2014-15 FY Budget

	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	
Budget Amendment								
state one time bonus					44,885		70,850	One time bonus state provided, portion to reimbursed. Coded to actual category when expended
Instructional Equipment Budgets reserved					120,400		120,400	all equipment money will be held and prioritized for spending
Sick Leave/Personal Leave Payoff	5,000	0	5,000	0	5,000		5,000	Reasonable and expected cost of sick leave/personal payoff at termination.
Jump Start Kindergarten Costs	15,000	0	15,000	0	15,000		15,000	
pre-k transition program supplies	28,000	0	5,000	0	5,000		5,000	
Swimming Pool Usage Fee	90,000		90,000	-993	120,445		102,445	Usage fee for swimming pool use, will be prorated out at end of FY to appropriate accounts (1420,1430, V18)
Unemployment Compensation	13,000	0	13,000	0	18,000		18,000	
504 ADA Budget	3,000	0	3,000	0	1,000		1,000	Allows for a separate budget category for these costs.
Textbooks	100,000	0	100,000	0	15,000		15,000	District textbook adoptions, coded to appropriate category when expended
TOTAL	254,000	0	231,000	(993)	344,730	0	352,695	
TOTAL INSTRUCTION	14,136,795	13,928,077	14,560,480	14,036,129	14,486,935	14,258,055	15,365,610	
INSTRUCTIONAL SUPPORT								
SUPPORT SERVICES - STUDENTS								
2000								
state one time bonus (reimburse)					10,535		20,005	One time bonus state provided, portion to reimbursed. Coded to actual category when expended
equipment reserve money					4,300		4,300	all equipment money will be held and prioritized for spending
GUIDANCE SERVICES								
2110-100								
Regular Salaries	311,165	309,854	316,865	311,291	314,165	320,218	302,035	
200 Employee Benefits	128,825	128,736	132,495	121,806	125,480	116,275	115,165	
300 Other Professional & Technical Serv	4,730	3,348	3,890	2,844	3,890	2,441	3,890	
400 Supplies	1,400	1,862	1,750	2,049	1,500	1,269	1,500	
500 Equipment								
GUIDANCE SERVICES	446,120	443,800	455,000	437,990	445,035	440,202	422,590	
SOCIAL SERVICES								
2123-100								
Regular Salaries	72,700	72,400	73,850	73,550	75,700	75,501	129,900	new social worker at Southside instead of hiring psychologist
200 Employee Benefits	29,255	30,122	30,150	29,558	30,245	30,416	56,195	
300 Other Professional & Technical Serv	450	240	450	202	450	242	450	
400 Supplies	900	54	900	30	900	198	700	
600 Dues and Fees								
SOCIAL SERVICES	103,305	102,815	105,350	103,340	107,295	106,357	187,245	
STUDENT ACCOUNTING SERVICES								
2124-300								
Other Professional Services	30,000	0						
400 Supplies		28,801	30,000	38,265	39,000	28,082	39,000	
STUDENT ACCTG SERVICES	30,000	28,801	30,000	38,265	39,000	28,082	39,000	
HEALTH SERVICES								
2130-100								
Regular Salaries	111,400	107,987	122,750	122,400	125,450	136,283	155,450	new 1/2 time nurse
200 Employee Benefits	46,840	53,463	60,300	58,469	59,720	58,016	66,000	
300 Other Professional & Technical Serv	565	1,131	565	867	565	1,058	565	
400 Supplies	4,835	4,338	4,835	4,260	4,835	5,411	5,200	
500 Equipment				2,604	0	135	0	
600 Dues		270		270				
HEALTH SERVICES	163,640	167,189	188,450	188,870	190,570	200,903	227,215	

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	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15	
PSYCHOLOGICAL SERVICES								
2140-100 Regular Salaries	216,190	215,240	219,640	193,599	299,290	289,769	231,355	hired a Social Worker instead of Psychologist, see above code 2123
200 Employee Benefits	87,160	94,968	89,085	67,008	114,445	103,089	79,385	
300 Other Professional & Technical Serv	500	1,407	500	444	500	69	500	
400 Supplies	4,150	2,789	4,150	5,379	4,150	7,089	4,150	
600 Dues	500	380	500	0	500	0	500	
PSYCHOLOGICAL SERVICES	<u>308,500</u>	<u>314,785</u>	<u>313,875</u>	<u>266,429</u>	<u>418,885</u>	<u>400,016</u>	<u>315,890</u>	
SPEECH PATHOLOGY & AUDIOLOGY SERVICES								
2152-100 Regular Salaries	201,650	201,218	205,250	198,590	243,350	246,109	253,950	
200 Employee Benefits	67,675	70,549	68,805	63,508	88,820	85,508	96,975	
300 Profes. & Technical Services	3,200	1,146	3,200	2,602	3,200	1,137	3,200	
400 Supplies	3,100	2,372	3,100	4,927	3,100	4,081	3,100	
500 Equipment		3,412						
SPEECH PATHOLOGY & AUDIOLOGY SERVICES	<u>275,625</u>	<u>278,697</u>	<u>280,355</u>	<u>269,627</u>	<u>338,470</u>	<u>336,835</u>	<u>357,225</u>	
THERAPY SERVICES (Occupational & Physical)								
2170-100 Regular Salaries	50,750	50,665	51,900	51,500	66,485	64,302	69,600	
200 Employee Benefits	18,875	19,617	19,370	18,888	20,575	21,654	21,215	
300 Profes. & Technical Services	30,400	33,184	34,400	33,282	34,400	32,931	34,400	
400 Supplies	900	1,692	900	995	900	1,358	900	
THERAPY SERVICES (Occupational & Physical)	<u>100,925</u>	<u>105,158</u>	<u>106,570</u>	<u>104,666</u>	<u>122,360</u>	<u>120,246</u>	<u>126,115</u>	
SUPPORT SERVICES - INSTRUCTIONAL STAFF								
SUPERVISION OF IMPROVEMENT OF INSTRUCTION SERVICES								
2211-100 Regular Salaries	137,145	128,497	152,560	132,063	155,920	134,804	133,335	portion of RJ salary backed out after % of Title I grant manager calculated at end of FY.
200 Employee Benefits	44,155	43,162	47,220	41,513	46,900	41,218	35,335	
300 Other Professional Services	34,290	26,181	34,290	25,276	33,290	27,019	33,290	
400 Supplies	4,250	2,392	4,250	5,168	5,250	6,635	5,250	
500 Equipment	3,500	985	3,500	0	0	0	0	
600 Dues	400	39	400	80	400	332	400	
SUPERVISION OF IMPROVEMENT OF INSTRUCTION	<u>223,740</u>	<u>201,256</u>	<u>242,220</u>	<u>204,100</u>	<u>241,760</u>	<u>210,008</u>	<u>207,610</u>	

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	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15
STAFF DEVELOPMENT SERVICES							
2213-100 Regular Salaries	15,000	477	15,000	0	20,000	1,743	17,500
200 Employee Benefits		96				202	
300 Other Professional Services	69,500	3,118	69,500	35,890	46,000	26,468	36,590
400 Supplies	3,000	7,520	3,000	12,347	13,000	3,106	13,000
500 Equipment							
600 Dues	0	0	0	2,500	2,500	2,500	2,500
STAFF DEVELOPMENT SERVICES	87,500	11,211	87,500	50,736	81,500	34,019	69,590
EDUCATIONAL MEDIA SERVICES							
SCHOOL LIBRARY SERVICES							
2222-100 Regular Salaries (Certified/Classified)	282,180	287,783	273,290	276,950	288,900	294,570	300,350
200 Employee Benefits	121,955	132,097	136,950	118,977	134,725	126,054	114,760
300 Professional/Technical Serv.	2,700	0	2,700	185	2,500	1,614	2,500
400 Supplies	49,445	39,131	55,930	37,462	51,575	47,389	51,800
500 Equipment	4,760	2,890	4,760	0	3,260	0	3,260
SCHOOL LIBRARY SERVICES	461,040	461,902	473,630	433,574	480,960	469,626	472,670
SUPERVISION OF SPECIAL EDUCATION SERVICES							
2230-100 Regular Salaries	72,655	92,258	74,875	103,508	107,445	116,176	119,960
200 Employee Benefits	38,990	46,497	33,340	40,391	40,745	44,409	40,430
300 Other Professional Services		949		-55		96	
400 Supplies	4,750	759	4,750	2,692	4,750	1,049	4,750
500 Equipment	2,800	0	2,800	0	0	0	0
600 Dues	1,000	0	1,000	0	1,000	0	500
SUPERVISION OF SPECIAL EDUCATION	120,195	140,463	116,765	146,536	153,940	161,731	165,640
TOTAL INSTRUCTIONAL SUPPOR	2,320,590	2,256,077	2,399,715	2,244,134	2,634,610	2,508,024	2,615,095
SUPPORT SERVICES - GENERAL SUPPORT							
SUPPORT SERVICES - GENERAL							
CENTRAL ADMINISTRATION							
3000 state bonus salaries (reimbursed)					14,000	0	23,100
3300 equipment reserve					13,050	180	13,050
OFFICE OF THE SUPERINTENDENT SERVICES							
3311-100 Regular Salaries (Certified/Classified)	243,475	231,472	245,075	234,217	247,535	246,871	263,330
200 Employee Benefits	94,250	84,484	93,465	82,651	85,440	84,677	85,565
300 Other Professional Services	15,950	16,811	14,550	15,719	14,550	14,347	14,550
400 Supplies	7,600	2,863	7,500	2,448	7,500	4,251	7,500
500 Equipment	4,500	985	3,000	2,130	0	15,525	0
600 Dues	2,000	4,856	5,000	2,121	5,000	2,076	5,000
TOTAL CENTRAL ADMINISTRATION	367,775	341,471	368,590	339,286	360,025	367,747	375,945
CENTRAL ADMINISTRATION							
COMMUNITY OUTREACH COORDINATOR							
3312-100 Regular Salaries (Certified/Classified)	22,395	25,417	30,900	27,458		237	
200 Employee Benefits	18,300	30,630	32,850	17,249		52	
300 Other Professional Services	5,000	13,499	14,000	6,050	23,000	19,214	23,000
400 Supplies	15,000	984	6,000	369	2,000	93	2,000
500 Equipment							
TOTAL COMMUNITY OUTREACH	60,695	70,531	83,750	51,126	25,000	19,596	25,000

23,100 One time bonus state provided, portion to reimbursed. Coded to actual category when expended

13,050 all equipment money will be held and prioritized for spending

went to contracted services for this position

Website development, community liason, health initiatives for staff and students.

printing newsletters, distribution

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	<u>PROJECTED</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>PROJECTED</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>
SCHOOL ADMINISTRATION							
OFFICE OF THE PRINCIPAL SERVICES							
3321-100 Regular Salaries (Certified/Classified)	1,037,975	1,026,141	1,057,035	1,012,208	1,012,350	1,022,789	1,041,670
200 Employee Benefits	457,725	454,953	476,940	434,666	410,855	408,110	409,670
300 Other Professional Services	25,580	12,863	24,230	12,749	24,230	14,453	26,230
400 Supplies	23,295	14,529	23,345	14,169	25,595	15,828	24,595
500 Equipment		2,498	7,000	0	0	0	0
600 Dues	4,600	3,310	4,600	3,052	4,900	2,791	4,900
TOTAL SCHOOL ADMINISTRATION	<u>1,549,175</u>	<u>1,514,294</u>	<u>1,593,150</u>	<u>1,476,844</u>	<u>1,477,930</u>	<u>1,463,971</u>	<u>1,507,065</u>
BUSINESS ADMINISTRATION							
FISCAL SERVICES							
3331-100 Regular Salaries (Certified/Classified)	245,290	245,490	246,790	246,790	254,180	255,698	269,250 training time for replacement accountant and new hire
200 Employee Benefits	84,630	93,744	93,000	86,732	83,900	86,311	89,590
300 Other Professional & Technical Serv	17,150	12,606	12,000	8,653	10,000	9,733	10,000
400 Supplies	7,900	4,744	12,450	8,220	15,450	8,162	15,450
500 Equipment	4,050	8,938	4,050	2,725	0	0	0
600 Dues	600	610	600	580	600	580	600
TOTAL FISCAL SERVICES	<u>359,620</u>	<u>366,131</u>	<u>368,890</u>	<u>353,699</u>	<u>366,130</u>	<u>360,484</u>	<u>384,890</u>
WAREHOUSE SERVICES							
3333-100 Regular Salaries		22,960	30,165	27,775	27,035	27,622	28,695
200 Employee Benefits		15,201	22,980	18,099	13,505	13,301	6,805
300 Other Professional Services		406		8,582	1,650	563	1,650
400 Supplies		326		3,339	1,500	6,109	1,500
TOTAL WAREHOUSE SERVICES	<u>0</u>	<u>38,892</u>	<u>53,145</u>	<u>57,794</u>	<u>43,890</u>	<u>47,595</u>	<u>38,650</u>
PRINTING, PUBLISHING, & DUPLICATING SERVICES							
3334-100 Regular Salaries	40,300	40,298	41,345	41,084	42,910	43,080	43,850
200 Employee Benefits	18,155	18,919	18,900	18,504	17,960	18,872	12,355
300 Other Professional Services	8,000	17,590	11,000	12,335	13,000	11,417	13,000
400 Supplies	14,000	7,848	13,000	7,727	11,000	8,627	11,000
500 Equipment	0	6,298	0	0	0	0	0
TOTAL PRINTING, PUBLISHING, & DUPLICATING SERVI	<u>80,455</u>	<u>90,954</u>	<u>84,245</u>	<u>79,649</u>	<u>84,870</u>	<u>81,996</u>	<u>80,205</u>
BOARD OF EDUCATION SERVICES							
3350-300 Profes./Technical Serv.	71,000	58,896	59,800	48,386	54,000	52,958	54,000
323 Rentals						256	
332 Travel	15,000	26,454	26,000	16,116	20,000	26,800	20,000
341 Internet Services	4200	3952	4200	3,580	4000	3245.68	4000
342 Postage		31		23		38	
350 Advertising	20,000	24,808	20,000	15,281	20,000	14,795	20,000
360 Printing & Binding	500	0	500	510	500	0	500
383 Liability Insurance	10,000	9,279	10,000	8,038	8,100	8,018	7,350
384 Fidelity Bond Insurance	100	100	100	100	100	100	100
400 Supplies	8,300	12,138	8,500	9,774	8,500	9,649	8,500
454 Fuel	250	402	250	241	250	329	250
640 Dues	13,000	13,620	13,000	14,076	14,100	14,149	14,100
641 Property Taxes							
TOTAL BOARD OF EDUCATION SERVICE	<u>142,350</u>	<u>149,679</u>	<u>142,350</u>	<u>116,125</u>	<u>129,550</u>	<u>130,337</u>	<u>128,800</u>
ADMINISTRATION	<u>2,560,070</u>	<u>2,571,952</u>	<u>2,694,120</u>	<u>2,474,524</u>	<u>2,512,245</u>	<u>2,471,906</u>	<u>2,576,705</u>

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	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15
OPERATION & MAINTENANCE OF PLANT SERVICES							
SUPERVISION OF OPERATION & MAINTENANCE OF PLANT SERVICES							
3400	equipment reserve				36,050	0	36,050
3410-100	Regular Salaries	92,895	92,895	97,470	97,470	101,740	104,290
200	Employee Benefits	34,345	38,403	36,020	39,568	36,605	36,490
300	Profes./Technical Services	5,000	6,680	5,000	5,206	4,900	4,900
400	Supplies	6,400	2,385	6,400	4,278	5,500	5,500
500	Equipment	2,700	0	2,700	0	100	0
600	Dues				300		
701	Contingency Reserve						
	TOTAL SUPERVISION OF O & M OF PLANT	<u>141,340</u>	<u>140,363</u>	<u>147,590</u>	<u>146,822</u>	<u>149,441</u>	<u>187,230</u>
OPERATING BUILDINGS SERVICES							
3420-100	Regular Salaries	701,215	655,371	699,710	656,901	706,520	710,820
200	Employee Benefits	324,105	296,834	331,045	287,044	291,170	236,550
300	Profes./Technical Services	217,995	139,608	217,995	138,224	171,400	172,900
400	Supplies	670,395	655,361	670,395	683,340	727,500	727,500
500	Equipment	21,850	642	21,850	18,920	0	0
701	Contingency Reserve	28,500	0	28,500	0	0	0
	TOTAL OPERATING BUILDINGS SI	<u>1,994,060</u>	<u>1,747,816</u>	<u>1,969,495</u>	<u>1,784,430</u>	<u>1,896,590</u>	<u>1,847,770</u>
CARE & UPKEEP OF GROUNDS SERVICES							
3430-100	Regular Salaries	73,675	59,268	69,030	61,639	66,095	68,080
200	Employee Benefits	25,455	18,078	18,340	19,389	21,165	25,060
300	Profes./Technical Services	16,585	22,835	16,585	26,050	20,850	20,855
400	Supplies	31,830	23,372	31,830	15,060	29,456	24,000
500	Equipment		29,325		30,040		
600	Dues					879	
	TOTAL CARE & UPKEEP OF GROUNDS	<u>147,545</u>	<u>152,878</u>	<u>135,785</u>	<u>152,178</u>	<u>132,110</u>	<u>137,995</u>
CARE & UPKEEP OF EQUIPMENT SERVICES							
3440-100	Regular Salaries	74,840	86,575	97,865	88,128	106,385	111,220
200	Employee Benefits	27,860	36,910	38,185	35,917	41,475	35,735
300	Prof and Tech Services	70,000	42,781	70,000	36,625	51,800	51,800
400	Supplies	48,600	33,790	48,600	47,794	49,100	49,100
500	Equipment	0	2,391	0	1,045	0	0
	TOTAL CARE & UPKEEP OF EQUIPMENT	<u>221,300</u>	<u>202,448</u>	<u>254,650</u>	<u>209,510</u>	<u>248,760</u>	<u>247,855</u>
VEHICLE OPERATION & MAINTENANCE SERVICES							
3450-300	Prof and Tech Services	6,500	3,840	6,500	4,567	5,500	5,540
400	Supplies	6,000	6,177	6,000	6,142	6,000	6,000
500	Equipment	7,000	0	7,000	0	0	0
	TOTAL VEHICLE OPERATION & MAINTENANCE	<u>19,500</u>	<u>10,016</u>	<u>19,500</u>	<u>10,709</u>	<u>11,500</u>	<u>11,540</u>

replacement mowers for grounds with rotary broom for snow removal, gates for artificial turf maintenance

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	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15
SECURITY SERVICES							
3460-100 Regular Salary	16,760	6,878	17,280	3,483	13,580	1,130	14,325
200 Employee Benefits	9,450	792	9,690	421	1,565	130	1,495
300 Other Professional & Technical Serv	31,290	26,493	31,290	25,482	31,500	22,454	31,500
400 Supplies	6,000	4,158	6,000	2,118	6,000	4,861	6,000
500 Major Equipment \$5,000							
TOTAL SECURITY SERVICES	<u>63,500</u>	<u>38,321</u>	<u>64,260</u>	<u>31,503</u>	<u>52,645</u>	<u>28,575</u>	<u>53,320</u>
OTHER OPERATION & MAINTENANCE OF PLANT SERVICES							
3490-300 Other Professional & Technical Serv	5,000	0	5,000	0	0	0	0
400 Supplies	1,000	0	1,000	0	0	0	0
600 other objects		100		100			
TOTAL OTHER O & M OF PLANT S	<u>6,000</u>	<u>100</u>	<u>6,000</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATION & MAINTENANCE OF PLANT	<u>2,563,245</u>	<u>2,291,942</u>	<u>2,597,280</u>	<u>2,335,251</u>	<u>2,525,995</u>	<u>2,300,477</u>	<u>2,485,710</u>
TRANSPORTATION SERVICES							
VEHICLE OPERATION - TO AND FROM SCHOOL							
3500 equipment reserve					30,000	0	30,000
3510-100 Regular Salaries	457,280	427,680	464,000	431,075	456,360	481,992	472,000
200 Employee Benefits	248,030	231,473	250,000	221,318	218,725	211,100	218,000
300 Profes./Technical Services	53,375	47,344	53,375	47,617	50,700	60,580	52,125
400 Supplies	203,465	185,864	203,465	169,380	189,270	185,956	189,270
500 Equipment				3,870			
551 Bus Leases	77,360	113,952	153,000	603,612	65,000	50,000	50,000
600 Dues	250	270	250	470	500	270	500
TOTAL VEHICLE OPERATION - TO AND FROM SCHOOL	<u>1,039,760</u>	<u>1,006,583</u>	<u>1,124,090</u>	<u>1,477,343</u>	<u>980,555</u>	<u>1,158,607</u>	<u>981,895</u>
VEHICLE OPERATION - ACTIVITIES							
3520-100 Activity Bus Drivers Salaries	100,000	97,430	100,000	92,254	100,000	102,141	100,000
200 Employee Benefits	55,000	45,555	55,000	36,150	38,000	37,444	38,000
300 Other Professional & Technical Serv	25,340	25,173	25,340	25,006	29,375	29,036	29,390
400 Supplies	62,000	74,732	62,000	57,848	63,000	65,938	63,000
551 Bus Leases	80,000	68,373	68,000	0	0	0	0
552 Lease Purchase Bank Admin Fees							
690 Property Taxes							
TOTAL VEHICLE OPERATION - AC	<u>322,340</u>	<u>311,263</u>	<u>310,340</u>	<u>211,258</u>	<u>230,375</u>	<u>234,559</u>	<u>230,390</u>

Safety manager 15 hrs/week as needed

payoff bus leases fy13 and fy14. 2 new buses will be leased in fy15

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	PROJECTED 2011-12	ACTUAL 2011-12	PROJECTED 2012-13	ACTUAL 2012-13	BUDGET 2013-14	ACTUAL 2013-14	BUDGET 2014-15
OTHER TRANSPORTATION							
3590-100 Regular Salaries				-13		2,592	
200 Employee Benefits				2		420	
300 Profes./Technical Services	5,800	9,945	5,800	5,694	6,950	6,612	7,030
400 Supplies	5,110	4,180	5,110	4,726	6,000	2,948	6,000
550 Vehicles	30,000	73,806	30,000	2,604	0	24,900	0
TOTAL OTHER TRANSPORTATION	<u>40,910</u>	<u>87,931</u>	<u>40,910</u>	<u>13,013</u>	<u>12,950</u>	<u>37,472</u>	<u>13,030</u>
TRANSPORTATION	<u>1,403,010</u>	<u>1,405,777</u>	<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>
SUPPORT SERVICES - CENTRAL							
TECHNOLOGY COORDINATION							
3800 equipment reserve					59,700	0	59,700
3850-100 Regular Salaries	323,500	289,810	365,130	299,354	310,345	284,488	329,060
200 Employee Benefits	129,055	119,884	152,345	116,626	115,510	112,207	108,880
300 Professional/Tech Services	43,830	38,217	49,800	54,373	65,500	50,675	65,500
400 Supplies	94,145	149,564	120,200	192,799	86,650	93,713	86,650
500 Equipment	72,400	41,243	59,700	51,986	0	2,929	0
600 Dues	500	0	500	0	0	0	0
701 Contingency	25,000	0	25,000	0	0	0	0
TECHNOLOGY COORDINATION	<u>688,430</u>	<u>638,719</u>	<u>772,675</u>	<u>715,138</u>	<u>637,705</u>	<u>544,013</u>	<u>649,790</u>
TOTAL SUPPORT SERVICES - GE	<u>7,214,755</u>	<u>6,908,389</u>	<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>
FUND TRANSFER	478,000	477,844	230,000	183,012	665,000	661,093	100,000
TOTAL DISTRICT APPROPRIATION	<u>24,150,140</u>	<u>23,570,386</u>	<u>24,729,610</u>	<u>23,689,802</u>	<u>24,716,370</u>	<u>24,174,206</u>	<u>25,048,225</u>

Transfer for Instructional Facilitators; transfer for purchase/lease of laptops for PHS replacement of PCs

Park County School District No. 1
2014-2015 FY Budget

		2012-2013 Actual		TOTAL		2013-2014 Actual		TOTAL		2014-2015 Budget		TOTAL	
		GRANTS	Major Maintenance FY 2013	GRANTS	GRANTS	Major Maintenance FY 2014	GRANTS	GRANTS	Major Maintenance FY 2015	GRANTS	GRANTS	GRANTS	GRANTS
Revenues													
2X-000-81000	Local Sources	0		0	0		0	1,000		1,000			1,000
2X-000-83000	State Sources	771,735	741,310	1,513,045	759,803	938,622	1,698,425	700,000	1,137,985	1,837,985			1,837,985
2X-000-84000	Federal Sources	1,620,668		1,620,668	1,370,523		1,370,523	2,800,000		2,800,000			2,800,000
2X-000-85000	Other Sources			0			0			0			0
2X-000-85201	Transfer from the General Fund	17,513		17,513			0			0			0
2X-000-81520	Interest Earnings		10,800	10,800		9,743	9,743		10,000	10,000			10,000
2X-000-85201	IF Transfer from General Fund	165,499		165,499	72,918		72,918	100,000		100,000			100,000
	Total Revenues	2,575,415	752,110	3,327,525	2,203,245	948,365	3,151,609	3,601,000	1,147,985	4,748,985			4,748,985
Expenditures													
1000	Instruction	1,579,856		1,579,856	1,465,466		1,465,466	2,341,000		2,341,000			2,341,000
2000	Instuctional Support	853,914		853,914	637,753		637,753	1,200,000		1,200,000			1,200,000
3000	General Support	30,887	744,310	775,197	117,842	537,008	654,849	50,000	1,100,000	1,150,000			1,150,000
4000	Community Support	18		18	0		0	10,000		10,000			10,000
	Total Expenditures	2,464,675	744,310	3,208,986	2,221,060	537,008	2,758,068	3,601,000	1,100,000	4,701,000			4,701,000
Other Financing Uses:													
	Transfer to the General Fund												
	Excess (deficiency)												
	of revenues over expenditures	110,739	7,800	118,539	(17,815)	411,357	393,542	0	47,985	47,985			47,985
	cash balance in bank available	(420,239)	\$ 722,618.83		(\$242,599.49)	\$ 1,133,975.83		(\$242,599.49)	\$ 1,181,960.83				
			6/30/2013			6/30/2014			project 6/30/2015				

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
2014-2015 FY Budget
Building (31), Depreciation (32), Major(34),

2014-15 CAPITAL CONSTRUCTION FUND BUDGET
FUNDS 30-31-32-34

	<u>BUDGET</u> <u>2010-11</u>	<u>ACTUAL</u> <u>2010-11</u>	<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>
Revenues									
3X-000-81510 Interest on Investments	120,000	62,825	30,000	47,798	22,900	30,169	25,000	27,727	25,000
3X-000-81990 Miscellaneous Revenue		177,558							
3X-000-81140 Amoco Settlement		12,300,000							
3X-000-83250 Capital Construction Grant	12,300,000	7,102,939	8,475,000	6,832,360	4,520,000	731,687	10,592,000	2,639,512	19,000,000
3X-000-851XX Sale of Fixed Assets b/4 7/1/97						201,048		1,424.86	
3X-000-852XX Transfer debt service fund/gen. fund	100,000			300,000				588,175	
Total Revenues	<u>12,520,000</u>	<u>7,343,321</u>	<u>8,505,000</u>	<u>7,180,158</u>	<u>4,542,900</u>	<u>962,904</u>	<u>10,617,000</u>	<u>3,256,839</u>	<u>19,025,000</u>
Expenditures									
30-1000 Instructional	500,000	0	100,000	0	365,000	10,320	350,000	0	600,000
30-3000 Administration	100,000	25,400	100,000	0	50,000	478	25,000	0	25,000
30-4000 Community Service	50,000	0	50,000	0	25,000	16,134	25,000	0	25,000
30-5000 Buildings	12,700,000	7,088,860	10,625,000	8,608,583	4,621,000	795,280	10,592,000	2,630,993	19,000,000
Total Expenditures	<u>13,350,000</u>	<u>7,114,260</u>	<u>10,875,000</u>	<u>8,608,583</u>	<u>5,061,000</u>	<u>822,211</u>	<u>10,992,000</u>	<u>2,630,993</u>	<u>19,650,000</u>
Other Financing Sources (Uses)									
03-6200-721 Transfers to the General Fund									
Total Other Financing Sources (Uses)	0	0	0	0	0	0	155,000	0	207,400
Excess (deficiency) of revenue and other sources over expend. and other uses	(830,000)	229,062	(2,370,000)	(1,428,424)	(518,100)	140,693	(530,000)	625,846	(832,400)
Fund balance - beginning	4,091,286	4,091,286	4,320,347	4,320,347	2,891,923	2,891,923	3,032,616	3,032,616	3,658,462
Fund balance - ending	<u>3,261,286</u>	<u>4,320,347</u>	<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>

NOTE 1

NOTE 2

NOTE 3

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

Note 2: MS Phase II project (\$17 M), Demo PHS/renovate SSB (\$2 M)

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

Park County School District No. 1
2014-2015FY Budget

FOOD SERVICE FUND

	<u>BUDGET</u> <u>2011-2012</u>	<u>ACTUAL</u> <u>2011-2012</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>	
Operating Revenues								
81510 Interest on Investments	2,000	2,566	2,000	1,897	1,900	1,791	1,900	
81610 Student Lunch Sales	275,000	284,481	284,000	296,197	285,000	271,418	272,000	NO PRICE INCREASE
81612 Breakfast Sales	15,000	17,603	17,000	15,192	16,000	17,505	16,000	NO PRICE INCREASE
81624 Ala Carte Sales	55,000	75,991	75,000	64,749	70,000	76,066	70,000	
81630 Adult Lunch Sales	11,000	15,545	13,000	14,401	14,000	14,333	14,000	
81640 Special Functions/Catering	14,000	546	500	19,110	18,000	18,492	18,000	
81690 Vending Machines	500	406	400	580	500	1,085	500	
81930 Sale of Fixed Assets		50		7,527				
81990 Miscellaneous		985		212				
83000 State Grant		6,796						
84200 FF & V Grant	46,555	46,281	39,550	39,488	42,580	41,868	20,000	Equipment Grant Combioven HS
84200 National School Lunch Program	285,000	291,690	291,000	326,871	320,000	332,688	43,200	NO CLARK FOR FY14
85200 Transfer from other funds							330,000	
Total Operating Revenues	704,055	742,939	722,450	786,223	767,980	775,245	785,600	
Operating Expenditures								
113 Regular Salaries	208,505	204,676	199,000	196,426	208,370	204,966	211,300	Note 1
123 Temp Salaries	12,000	7,789	12,000	6,846	8,000	4,944	9,025	
133 Overtime Salaries	2,000	2,048	2,000	2,492	2,000	37	2,000	
200 Benefits	115,585	100,523	102,405	82,118	98,235	85,446	70,000	
319 Misc. Purchased Services	100	60	100	-75	100	0	100	
323 Repairs & Maintainance	3,500	0	3,500	0	3,500	15	3,500	
332 Travel	6,500	10,389	5,000	4,203	5,000	3,002	5,000	National Food Service Mtg Denver

Park County School District No. 1
2014-2015FY Budget

	BUDGET ACTUAL		FOOD SERVICE FUND		BUDGET ACTUAL		BUDGET
	2011-2012	2011-2012	BUDGET	ACTUAL	2013-14	2013-14	2014-15
			2012-13	2012-13			
410 Supplies	22,000	23,142	24,000	26,111	26,000	22,579	26,000
411 Computer Software	400	309	400	330	400	330	400
412 Computer Supplies	400	222	400	391	500	332	500
454 Gasoline/Diesel Fuel	250	455	250	441	500	140	500
460 Direct Food Cost	205,000	229,037	245,000	258,218	262,445	270,416	267,445
461 Ala Carte Food Cost	40,000	39,580	40,000	39,307	40,000	41,155	40,000
462 Breakfast Direct Food Cost	28,000	33,111	38,000	33,685	35,000	33,542	36,200
463 Health Bar	18,000	17,111	18,000	29,935	28,000	38,147	38,000
464 FFV Grant costs	50,000	49,784	45,000	39,388	42,580	44,278	43,200
470 Commodities	24,000	10,560	20,000	12,499	15,000	12,077	15,000
540 Major Equipment > \$500	0	6,796	0		0	0	20,000 COMBIOVEN HS
542 Computers For Staff	0	0	1,000		1,000	0	0
549 Minor Equipment < \$500	0	0	0		0	0	0
640 Dues and Fees	300	450	450	450	450	350	450
Total Operating Expenses	736,540	736,042	756,505	732,767	777,080	761,754	788,620
Operating Income (Loss)	(32,485)	6,897	(34,055)	53,456	(9,100)	13,491	(3,020)
	122,859	162,587	128,532	216,043	206,943	220,434	217,414

Note 1: Includes legislative bonus salary and includes summer school salary cost

Park County School District No. 1
2014-2015 FY Budget

EARLY RETIREMENT
DONATIONS
SCHOLARSHIP

Revenues	REVENUES/ BUDGET		REVENUES/ EXPENDED		REVENUES/ BUDGET		REVENUES/ EXPENDED		BUDGET
	2010-11	2010-11	2011-12	2011-12	2012-13	2012-13	2013-14	2013-14	2014-15
7X-XXX-81510 Interest	300	(385)	300	(93)	100	476	475	738	475
7X-XXX 81920 Donations	60,000	7,206	60,000	24,194	60,000	6,726	47,525	7,309	47,525
7X-XXX-81990 Miscellaneous	5,000		5,000		5,000		2,000	0	2,000
Total Revenues	65,300	6,822	65,300	24,101	65,100	7,202	50,000	8,047	50,000
Expenditures									
7X-3300-200 Early Retirement Benefits	15,565	15,564							
7X-4300-200 Community Support									
7X-6000-300 Other	60,000	6,626	60,000	41,674	60,000	7,072	50,000	6,575	50,000
Total Expenditures	75,565	22,190	60,000	41,674	60,000	7,072	50,000	6,575	50,000
Fund balance - beginning	80,958	80,958	65,590	65,590	48,017	48,017	48,147	48,147	49,619
Fund balance - ending	70,693	65,590	70,890	48,017	53,117	48,147	48,147	49,619	49,619

Park County School District No. 1
2014-2015 FY Budget
ACTIVITY FUND

	BUDGET	REVENUES/ EXPENDED	BUDGET	REVENUES/ EXPENDED	BUDGET	REVENUES/ EXPENDED	BUDGET	REVENUES/ EXPENDED	BUDGET
	<u>2010-2011</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
Revenues									
81-81000 Student Activity Income	200,000	262,709	230,000	283,972	230,000	338,585	265,000	268,759	265,000
Total Revenues	<u>200,000</u>	<u>262,709</u>	<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>
Expenditures									
81 6000 Student Activity Expenditures	290,000	288,247	300,000	286,634	300,000	290,236	310,000	257,996	310,000
Total Expenditures	<u>290,000</u>	<u>288,247</u>	<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>
Excess (deficiency) of revenues over expenditures	(90,000)	(25,538)	(70,000)	(2,663)	(70,000)	48,349	(45,000)	10,763	(45,000)
Fund Balance - beginning	160,843	160,843	135,305	135,305	132,642	132,642	180,991	180,991	191,755
Fund Balance - ending	<u>70,843</u>	<u>135,305</u>	<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>

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.

