


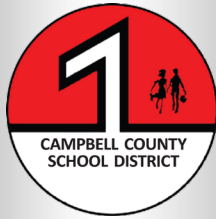
Campbell County School District

Annual Budget 2022-2023

July 20, 2022



Submitted by: Dennis Holmes, Assoc. Supt. for Instructional Support
Michelle Brandon, Admin. Asst. to Assoc. Supt. for Instructional Support
Shelly Haney, Finance Manager



We Value...

Collaboration: Working cooperatively to achieve our mission, vision, and goals.

Communication: Sharing and receiving information in a respectful and effective manner.

Compassion: Showing kindness and empathy as a foundation for positive relationships.

Innovation: Promoting creativity and forward thinking.

Integrity: Being honest and trustworthy in words and actions.

Resiliency: Learning to adapt and persevere.

Respect: Honoring opinions and diversity while treating each other with dignity.

Responsibility: Taking individual and collective ownership for actions and outcomes.

Teaching Effectively. . . Learning Successfully

Our Mission: Empowering our students for success.

Our Vision: United in excellence.

Goal 1: Improve Student Achievement

- ❖ Students will demonstrate proficiency or growth as measured by the district assessment system.
- ❖ District grade levels will exceed the state average in content areas measured by the Wyoming state assessment.
- ❖ The district graduation rate will exceed the state graduation rate.

Goal 2: Support Student and Employee Well-Being

- ❖ The district will provide evidence-based programs and services to support students' physical and mental well-being.
- ❖ The district will provide programs to support employees' physical and mental well-being.

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2022-2023 budget is a year-long process. Budgets are building/department based and allocations are determined by student population, building square footage, programs and historic need. Building principals and department administrators requested additional funding for materials and personnel during the annual Education Plan process. The “Ed Plan” process includes the principal or administrator outlining concerns, discussing district repercussions and making specific recommendations related to their area(s) of responsibility. In addition, the Staff Communicators Assembly, made up of representatives from each school and department, annually provides salary and benefit recommendations to the Board of Trustees. A three member Board Budget Committee was formed in 2018 and works closely with administration in preparing the annual budgets for Campbell County School District.

In typical years, individual schools are rewarded for conservative spending. A portion of their unexpended budget allocations from the prior year are allowed to be budgeted as “roll-over” or contingency in the new budget. However, as part of the budget reductions implemented in 2020-2021, the “roll-over” contingency from 2020-2021 and 2021-2022 was held at the district level as cash reserve. Schools were able to keep the roll-over accumulated in prior years. The balance of school roll-over as of July 1, 2022 totals \$864,803.

Data used to prepare the 2022-2023 budget were a combination of information collected from the best possible sources along with historical information which formed the basis for necessary projections. Data were provided by the following agencies: Campbell County School District #1 Instructional Support Division; State Department of Education; Legislative Services Office; State Department of Revenue; Campbell County Commissioners; Campbell County Assessor; and Campbell County Treasurer.

STUDENT ENROLLMENT

Campbell County School District is the third largest district in Wyoming. The district serves approximately 9.5% of Wyoming’s K-12 students.

Since the COVID-19 pandemic Campbell County School District has experienced a relative stable level of student enrollment. CCSD is expecting an enrollment of over 8,600 students K-12 in the upcoming school year, similar to the FY22 enrollment figure. Looking to the future, the most accurate predictive factor impacting student enrollment continues to be the health of the local energy industry.

- Campbell County’s economy continues to be vulnerable due to the volatile nature of the coal, oil, and gas markets. With the surge in energy prices, particularly for petroleum, employment in the mining industry (including oil & gas extraction) showed a year-over-year increase of 8.4 percent, due to increased activities.
- Wyoming’s unemployment rate continues to remain very low at 3.3%. Campbell County’s unemployment rate (2.7%) is currently well below the state average which has created some staffing issues for the District.

- Recently the housing market has been strong. 2021 was the largest transaction volume year in Gillette real estate history. In the first quarter of 2021 there were 192 homes sold. The first quarter of 2022 surpassed that with 224 homes sold. However, there is an expectation that the housing market will soften in the near future.

REVENUE REVIEW

Assessed Valuation

Campbell County's 2022 assessed valuation was released by the County Assessor on June 20, 2022 as being \$4,539,270,189. This represents an increase of \$1,146,697,638 or 33.80% from the 2020 assessed valuation of \$3,392,572,551 and is a result of the increase in mineral production.

Mill Levy

A special school district tax of one-half (.5) mill was approved by the Campbell County School Board at their regular meeting on April 26, 2022, and will be used for the purpose of maintaining programs offered by the Board of Cooperative Higher Education Services (B.O.C.H.E.S.) as expressed in W.S. 21-20-109. The approximate \$2,270,000 generated by this mill levy will not be part of Campbell County School District's budget, but will be presented in the annual audit as a discretely presented component unit. This one-half (.5) mill has been in effect since the 1989-90 budget year.

On May 22, 2001 the Campbell County School District Board of Trustees formed the Campbell County Community Public Recreation District as allowed under Wyoming Statute 18-9-202. On April 26, 2022 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$4,500,000. These funds are used for public recreation programs and to maintain and equip land, buildings, and other recreational facilities. This mill levy is not a part of the Campbell County School District's budget, but is presented in the annual audit as a blended component unit.

School Reform Legislation replaced the special school district tax of one (1) mill for the purpose of repair and maintenance with an allocation by square footage in the district. These funds are placed in a separate special revenue fund. Revenue from major maintenance during 2021-2022 totaled \$6,294,222, down \$142,344 or 2.20% from the \$6,436,566 received in 2020-2021. Revenue for the 2022-2023 fiscal year is projected to increase by \$305,778 or 4.80% to \$6,600,000. In 2018-2019 the payment structure for these funds was also modified from a single payment made in July to two payments, the first payment totaling 75% of the amount due paid in July of each year, with the remaining 25% being paid to the District in October annually. Beginning in 2020-2021 quarterly payments will be made to school districts.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2022-2023 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2019-2020, 2020-2021, and 2021-2022 respectively. Column 7 reports the 2022-2023 budget. Column 8 and 9 report the amount and percent of

increase/decrease respectively from the previous year's budget.

Revenues

The total general fund revenue budget increased by \$312,238 in 2022-2023 compared to 2021-2022. The increase is primarily due to the increase in assessed value and additional staffing needs throughout the district.

Wyoming school funding is the Foundation Program Guarantee less local resources and results in either an Entitlement payment from the State to the District or Recapture from the District to the State. Campbell County's assessed value has been one of the highest in the State since this funding method was implemented in the early 1980's. However, in 2021 the assessed value decreased from \$4,242,015,313 in 2020 to \$3,392,572,551 in 2021 and made Campbell County School District an Entitlement district for the first time in 2021-2022. Once again, in 2022, the increase in mineral production increased the assessed value in 2022 to \$4,539,270,189, the highest it's been since 2017 putting Campbell County firmly back in the recapture category.

Legislation in 2011 resulted in a change to Wyoming Statute 21-13-313 which allows advance payments (loans) to school districts that receive 20% or less of their Foundation Guarantee from State revenue. Advance payments can't exceed 20% of the district's Foundation Guarantee. The District intends to apply for an advance for fiscal year 2022-2023.

Local Revenues

Local revenues are projected to increase from a budgeted amount of \$94,140,315 in 2021-2022 to \$121,505,755 in 2022-2023, an increase of \$27,365,441 or 29.00%, and is primarily a result of the increase in assessed valuation.

County Revenues

County revenues are projected to increase from a budgeted amount of \$23,633,435 in 2021-2022 to \$29,895,621 in 2022-2023, which is an increase of \$6,262,186 or 26.50%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$33,543 for 2021-2022 and are projected at approximately \$40,000 for 2022-2023. In 2022-2023 the district has budgeted \$500,000 for possible audit adjustment to the Wyoming Department of Education. Legislation in 2018 increased the contributions to the Wyoming Retirement System for both the employee and the employer by 0.25% each for four years, bringing the total retirement contribution to 18.62% by July, 2021. The Wyoming Department of Education reimbursed the district \$1,728,755 for Wyoming Retirement contributions in 2021-2022 or 2.25% of eligible payments. The reimbursement for 2022-2023 is projected to be approximately \$1,800,000.

A funding excess in 2021-2022 from Entitlement and 25 and 6 mill levies of \$28,173,984 will be included in the 2023 recapture payments to the Wyoming Department of Education.

Federal Revenues

Campbell County School District received \$49,293 in Impact Aid funds in 2021-2022. It is anticipated that the district will continue to qualify for approximately \$60,000 in 2022-2023. All other Federal funds received are special revenue funds and are accounted for under special budgets which are a separate part of this document.

Other Sources

The 2022-2023 Campbell County School District revenue budget includes \$5,000 for potential compensation for losses due to damages of district property.

The district has three lease/purchase agreements for school buses, which are repaid over a five year period. The oldest agreement will be paid off in June, 2024, and the most recent lease/purchase will be paid off in June, 2026. Capital lease revenues of \$400,000 are budgeted in 2022-2023.

Campbell County School District continues to invest available funds prudently and ensure that all available interest on district funds is collected.

Non-Revenue

Fiscal Year 2021-2022 represented a volatile financial climate for CCSD. Fiscal Year 2022-2023 may not have the volatility the previous year had, but uncertainty remains surrounding financial concerns. Decreased revenue in the form of declining enrollment, reductions in assessed value and legislative cuts has placed additional pressure on the general fund. To meet this challenge, the district implemented a system of painstaking reductions and meticulous budgeting. Enrollment seems to have stabilized and does not indicate a decline. Legislative support remains uncertain. The assessed valuation has increased taking a bit of pressure off the general fund. The 2022-2023 general fund budget will require budget support through district reserves in the amount of \$2,758,219, an increase of \$2,448,627 or 790.92%.

EXPENDITURE REVIEW

New positions in the general fund for 2022-2023 includes six elementary teachers, two special programs teachers, a junior high Dual Language Immersion teacher and five special programs paraprofessionals. The Board of Trustees approved a step for all employees who are not topped out. A one-time 2% stipend to topped out employees on the bachelor's plus 45, master's plus 45, and doctorate columns, as well as ESP employees on the final step of their salary schedule was also approved. Health insurance premiums remain steady and the workers compensation rate will increase from 1.17% to 1.55% for the 2022-2023 fiscal year.

District leadership combined with the budget committee continues to monitor efficiencies and prudent spending.

Cash Reserve

As a result of Wyoming School Finance Reform Legislation school districts are limited in the amount of allowable Board reserves. Prior to the spring of 2022 reserves were limited to fifteen percent of the district's previous year foundation guarantee. Legislation in 2022 increased the limit to thirty percent of the prior year's foundation guarantee. The additional 15% will sunset in FY2026, must be tracked separate from the original 15% and cannot be spent on capital construction. For Campbell County School District that amount is approximately \$40.855 million. Reserves in excess of thirty percent would be counted as a local resource and would increase the district's recapture. Campbell County School District is not expected to have Board reserves in excess of thirty percent of the general operating budget in future years.

The Board of Trustees passed a Spending Prioritization Policy to fulfill the requirements of GASB Statement 54 defining the priority of use of governmental funds. The policy indicates that the District will use restricted resources first where applicable, then committed funds, then assigned funds, and last, unassigned resources, for all expenditures from governmental funds. The Superintendent has the authority to deviate from this policy if it is in the best interest of the District.

Transfers

The District will transfer approximately \$26,500 from the General Fund to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries.

A transfer to the Nutrition Services of \$1.017 million is budgeted in the 2022-2023 fiscal year. Meal reimbursement to the nutrition program has been at the higher Summer Food Service Program rate since the summer of 2020 and all students served at no charge through the 2021-2022 school year. Districts were notified by the Wyoming Department of Education that we would return to the standard USDA Food & Nutrition Services programs for the 2022-2023 school year. CCSD expects to see an influx of free and reduced meal applications as a result.

Summary

Administration will continue to work with the Wyoming Legislators, Wyoming Department of Education, and the Wyoming Department of Audit regarding the School Funding Model and related issues.

OTHER BUDGETS

Also presented for adoption are budgets for the following listed funds. These funds will provide approximately the same programs as previous years. They are divided into Special and Other Funds below:

Special Funds

Fund 20 – Grants

| | |
|------------------------------------|---------------------------------------|
| ARP ESSER III | ESSER Elementary Summer School |
| ARP IDEA VI-B 611 and 619 | ESSER Secondary Summer School |
| AWARE | McKinney-Vento Homeless |
| BOCHES | Part B Flow-Through 611 & 619 (VI-B) |
| WDE Distance Education Grant | Title I-A |
| WDE Position School Climate | Title I-D Neglected and Delinquent |
| Carl Perkins | Title II-A Teacher Quality |
| CARES Act – GEER I | Title III ESL and Title III Immigrant |
| EPA Diesel Emissions Reduction Act | Title IV-A |
| ESSER I | 1003a School Improvement |
| ESSER II | WY Dept of Health COVID Prevention |
| ESSER II Extended Learning | Other State/Local Grants |

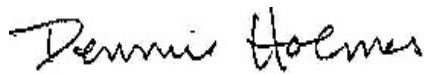
Other Funds

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

RECOMMENDATION

As Campbell County School District's Associate Superintendent for Instructional Support, I, Dennis Holmes, recommend approval of all the budgets listed in this document. I recommend that official approval be given by the Board of Trustees after the public hearing on Wednesday, July 20, 2022.

Respectfully,



Dennis Holmes
Associate Superintendent for
Instructional Support

Assisted by,



Shelly Haney
Finance Manager

**NOTICE OF
BUDGET HEARING**

**CAMPBELL COUNTY SCHOOL
DISTRICT NO. 1**

The Campbell County School District No. 1 Board of Trustees is currently considering the budget for the fiscal year ending June 30, 2023. A public hearing will be held at the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming on the **20th day of July, 2022, at 6:10 pm.** All persons interested may appear at this time and be heard regarding such budget.

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

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

Published: July 12, 2022

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

| Funds | | 2020-2021 | | 2021-2022 | 2022-2023 |
|-------|-----------------------------|---------------------|---------------|---------------|----------------------|
| | | Actual Transactions | | Amended | PROPOSED |
| | | Revenue | Expenditures | Budget | Budget |
| 01 | General | \$143,739,540 | \$135,156,070 | \$142,236,340 | \$142,548,579 |
| 03 | General-Healthy Communities | \$99 | \$86,353 | \$85,396 | \$62,125 |
| 04 | Sick Leave General Fund | \$212 | \$48,702 | \$60,000 | \$60,000 |
| 20 | Grants | \$13,721,790 | \$13,928,688 | \$42,250,000 | \$40,046,067 |
| 21 | Building Special Revenue | \$596,523 | \$529,588 | \$1,600,000 | \$1,850,000 |
| 22 | Major Maintenance | \$6,443,334 | \$1,939,927 | \$8,560,369 | \$10,115,000 |
| 25 | CCSD Rec Grants Spec. Rev. | \$885,246 | \$947,461 | \$2,568,966 | \$2,594,139 |
| 31 | Depreciation | \$1,854,868 | \$1,987,551 | \$24,324,704 | \$19,405,627 |
| 32 | Component Projects | \$50,239 | \$250,641 | \$1,262,709 | \$1,557,217 |
| 33 | Major Capital | \$334,528 | \$339,000 | \$1,318,628 | \$6,754,721 |
| 34 | Capital Recreation Projects | \$1,794,967 | \$1,793,566 | \$5,199,549 | \$7,549,549 |
| 50 | Nutrition Service | \$5,964,699 | \$5,996,850 | \$6,371,349 | \$5,744,590 |
| 51 | CAT/Preschool Enterprise | \$14,299 | \$14,373 | \$54,773 | \$57,528 |
| 60 | Insurance | \$21,730,144 | \$21,594,632 | \$27,555,975 | \$28,034,666 |
| | | | | | |
| | | | | | |

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

Notice is hereby given that regular meetings of the Board of Trustees of Campbell County School District No. 1, State of Wyoming, are held on the second and fourth Tuesday of each month at 6:00 p.m. in the board room of the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming, and such meetings are open to the public.

Notice is also given that official minutes of each regular or special meeting of such Board, including a record of all official acts and of all warrants issued, are available for inspection by any citizen during regular office hours at 1000 West Eighth Street, Gillette, Wyoming.

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

Campbell County School District
BUDGET SUMMARY
FY2023 PROPOSED ALL FUNDS

| Fund Type / Description | | 2019-2020 as Amended | 2020-2021 as Amended | 2021-2022 Amended | 2022-2023 Proposed | Inc. / (Dec.) from Prior Budget | Percent Increase / Decrease |
|-------------------------------|----|-------------------------|-------------------------|-------------------------|-------------------------|------------------------------------|-----------------------------------|
| General Funds | | | | | | | |
| General Fund | 01 | \$143,219,982.10 | \$144,452,583.94 | \$142,236,340.37 | \$142,548,578.52 | \$312,238.15 | 0.22% |
| Healthy Communities | 03 | 125,000.00 | 125,000.00 | 85,395.84 | 62,124.98 | (\$23,270.86) | -18.62% |
| Sick Leave | 04 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | \$0.00 | 0.00% |
| Total General Funds | | 143,404,982.10 | 144,637,583.94 | 142,381,736.21 | 142,670,703.50 | \$288,967.29 | 0.20% |
| Special Revenue Funds | | | | | | | |
| Grants | 20 | 10,000,000.00 | 30,000,000.00 | 42,250,000.00 | 40,046,067.45 | (\$2,203,932.55) | -7.35% |
| Building Special Revenue | 21 | 1,395,133.07 | 1,600,000.00 | 1,600,000.00 | 1,850,000.00 | \$250,000.00 | 15.63% |
| Major Maintenance | 22 | 6,221,476.33 | 8,514,271.14 | 8,560,368.52 | 10,115,000.00 | \$1,554,631.48 | 18.26% |
| Rec Grants | 25 | 2,820,036.64 | 2,543,383.51 | 2,568,965.65 | 2,594,139.23 | \$25,173.58 | 0.99% |
| Total Special Revenues | | 20,436,646.04 | 42,657,654.65 | 54,979,334.17 | 54,605,206.68 | (\$374,127.49) | -0.88% |
| Capital Project Funds | | | | | | | |
| Depreciation | 31 | 14,050,000.00 | 13,650,000.00 | 24,324,704.10 | 19,405,627.32 | (\$4,919,076.78) | -36.04% |
| Component Projects | 32 | 602,076.74 | 1,513,349.98 | 1,262,708.78 | 1,557,217.00 | \$294,508.22 | 19.46% |
| Major Capital | 33 | 2,875,156.35 | 2,427,107.46 | 1,318,627.69 | 6,754,721.25 | \$5,436,093.56 | 223.97% |
| Capital Recreation Projects | 34 | 5,038,161.09 | 5,002,826.79 | 5,199,549.42 | 7,549,549.42 | \$2,350,000.00 | 46.97% |
| Total Capital Projects | | 22,565,394.18 | 22,593,284.23 | 32,105,589.99 | 35,267,114.99 | \$3,161,525.00 | 13.99% |
| Enterprise Funds | | | | | | | |
| Nutrition Services | 50 | 5,146,851.74 | 6,080,488.81 | 6,371,348.92 | 5,744,589.55 | (\$626,759.37) | -10.31% |
| K' Enterprise Fund | 51 | 51,066.79 | 52,847.16 | 54,772.68 | 57,527.96 | \$2,755.28 | 5.21% |
| Total Enterprise | | 5,197,918.53 | 6,133,335.97 | 6,426,121.60 | 5,802,117.51 | (\$624,004.09) | -10.17% |
| Internal Service Funds | | | | | | | |
| Insurance | 60 | 24,645,203.33 | 25,758,045.13 | 27,555,975.41 | 28,034,666.33 | \$478,690.92 | 1.86% |
| ALL FUNDS TOTAL | | \$216,250,144.18 | \$241,779,903.92 | \$263,448,757.38 | \$266,379,809.01 | \$2,931,051.63 | 1.21% |

2022 - 2023 Summary of All Budgets

| | General Funds (0x) | Special Revenue Funds (2x) | Capital Project Funds (3x) | Enterprise Funds (5x) | Internal Service Fund (60) | Total |
|---|-------------------------|----------------------------|----------------------------|-----------------------|----------------------------|-------------------------|
| Revenues | | | | | | |
| Budget Support | \$31,053,727.64 | \$5,718,864.92 | \$19,377,535.87 | \$968,320.77 | \$4,737,300.88 | \$61,855,750.08 |
| Local/County Sources | \$109,801,975.86 | \$2,690,341.76 | \$7,577,640.87 | \$1,957,800.00 | \$1,500.00 | \$122,029,258.49 |
| State Sources | \$1,350,000.00 | \$6,900,000.00 | \$8,311,938.25 | \$0.00 | \$0.00 | \$16,561,938.25 |
| Federal Sources | \$60,000.00 | \$39,274,420.00 | \$0.00 | \$1,859,000.00 | \$0.00 | \$41,193,420.00 |
| Total Revenues | \$142,265,703.50 | \$54,583,626.68 | \$35,267,114.99 | \$4,785,120.77 | \$4,738,800.88 | \$241,640,366.82 |
| Other Financing Sources | | | | | | |
| Other Sources | \$405,000.00 | \$21,580.00 | \$0.00 | \$1,016,996.74 | \$23,295,865.45 | \$24,739,442.19 |
| Total Revenues & Other Financing Sources | | | | | | |
| | \$142,670,703.50 | \$54,605,206.68 | \$35,267,114.99 | \$5,802,117.51 | \$28,034,666.33 | \$266,379,809.01 |
| Expenditures | | | | | | |
| Current Expenditures | | | | | | |
| Instruction | \$81,022,034.69 | \$21,879,735.28 | \$0.00 | \$0.00 | \$0.00 | \$102,901,769.97 |
| Instructional Support | \$21,986,321.61 | \$17,436,401.48 | \$0.00 | \$0.00 | \$0.00 | \$39,422,723.09 |
| General Support | \$10,431,561.98 | \$431,615.82 | \$0.00 | \$0.00 | \$0.00 | \$10,863,177.80 |
| Maintenance | \$14,075,087.41 | \$1,776,640.97 | \$238,912.71 | \$0.00 | \$0.00 | \$16,090,641.09 |
| Transportation | \$11,457,262.47 | \$141,359.77 | \$0.00 | \$0.00 | \$0.00 | \$11,598,622.24 |
| Support Services | \$2,266,810.63 | \$1,087,089.42 | \$0.00 | \$4,059.44 | \$28,034,666.33 | \$31,392,625.82 |
| Community Services | \$70,730.56 | \$2,537,030.95 | \$0.00 | \$5,798,058.07 | \$0.00 | \$8,405,819.58 |
| Capital Outlay | \$0.00 | \$9,315,332.99 | \$35,028,202.28 | \$0.00 | \$0.00 | \$44,343,535.27 |
| Other Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Service | \$317,397.41 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$317,397.41 |
| Fund Transfers Out | \$1,043,496.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,043,496.74 |
| Total Expenditures | | | | | | |
| | \$142,670,703.50 | \$54,605,206.68 | \$35,267,114.99 | \$5,802,117.51 | \$28,034,666.33 | \$266,379,809.01 |

**Campbell County School District
FY2023 Revenue Projections - All Funds**

| Account Title | Acct. No. | General Funds Revenue Total by Object | Special Revenue Funds Total by Object | Capital Proj. Funds Revenue Total by Object | Other Funds Revenue Total by Object | Total All Funds Revenue by Object |
|---|-----------|---------------------------------------|---------------------------------------|---|-------------------------------------|-----------------------------------|
| Budget Support | 80100 | \$31,053,727.64 | \$5,584,854.34 | \$19,377,535.87 | \$5,680,621.65 | \$61,696,739.50 |
| REVENUE - LOCAL SOURCES | 81000 | 0.00 | 134,010.58 | 0.00 | 25,000.00 | \$159,010.58 |
| Special District Taxes (25 Mill) | 81111 | 113,481,754.73 | 0.00 | 0.00 | 0.00 | \$113,481,754.73 |
| General Operations Mill | 81112 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Motor Vehicle Taxes | 81120 | 6,000,000.00 | 0.00 | 0.00 | 0.00 | \$6,000,000.00 |
| Car Company Taxes | 81130 | 75,000.00 | 0.00 | 0.00 | 0.00 | \$75,000.00 |
| Penalties & Interest on Del Taxes | 81140 | 200,000.00 | 0.00 | 0.00 | 0.00 | \$200,000.00 |
| Other Local Taxes | 81190 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Sub Total - Local Taxes | | 119,756,754.73 | 134,010.58 | 0.00 | 25,000.00 | \$119,915,765.31 |
| OTHER LOCAL SOURCES | | | | | | |
| Bond & Interest Tax Revenue | 81200 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Concurrent Enrollment | 81302 | 900,000.00 | 0.00 | 0.00 | 0.00 | \$900,000.00 |
| Tuition-Distance Education | 81321 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Adult Ed Fees (Sub Class) | 81340 | 1,000.00 | 0.00 | 0.00 | 0.00 | \$1,000.00 |
| Interest & Dividends | 81510 | 150,600.00 | 4,000.00 | 50,000.00 | 2,050.00 | \$206,650.00 |
| Interest on Major Maintenance | 81520 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | \$30,000.00 |
| Other Interest Earned | 81590 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Student Lunch Sales | 81611 | 0.00 | 0.00 | 0.00 | 1,200,000.00 | \$1,200,000.00 |
| Student Breakfast Sales | 81612 | 0.00 | 0.00 | 0.00 | 200,000.00 | \$200,000.00 |
| A-La-Carte Sales | 81624 | 0.00 | 0.00 | 0.00 | 365,000.00 | \$365,000.00 |
| Adult Lunch Sales | 81631 | 0.00 | 0.00 | 0.00 | 55,000.00 | \$55,000.00 |
| Adult Breakfast Sales | 81632 | 0.00 | 0.00 | 0.00 | 2,500.00 | \$2,500.00 |
| Food Service Special Functions | 81640 | 0.00 | 0.00 | 0.00 | 118,000.00 | \$118,000.00 |
| Other Food Service Income | 81690 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Pupil Activities | 81700 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Admissions | 81710 | 0.00 | 32,584.00 | 0.00 | 0.00 | \$32,584.00 |
| Bookstore Sales | 81720 | 0.00 | 74,006.16 | 0.00 | 0.00 | \$74,006.16 |
| Stu. Organizations Dues & Fees | 81730 | 0.00 | 620.00 | 0.00 | 0.00 | \$620.00 |
| Fees | 81740 | 45,000.00 | 264,370.50 | 0.00 | 16,000.00 | \$325,370.50 |
| Other Pupil Activity Income | 81790 | 0.00 | 408,684.89 | 0.00 | 0.00 | \$408,684.89 |
| Pmts to State Foundation Prgm | 81800 | (41,600,000.00) | 0.00 | 0.00 | 0.00 | -\$41,600,000.00 |
| Indirect Costs Revenue | 81850 | 300,000.00 | 0.00 | 0.00 | 0.00 | \$300,000.00 |
| Other Local Revenue | 81900 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Rental, School Facilities | 81910 | 20,000.00 | 15,600.00 | 0.00 | 0.00 | \$35,600.00 |
| Contributions & Donations | 81920 | 1,000.00 | 1,875,476.21 | 7,527,640.87 | 0.00 | \$9,404,117.08 |
| Refund of Prior Years Expend. | 81950 | 150,000.00 | 0.00 | 0.00 | 650.00 | \$150,650.00 |
| Services-Other Local Gvt Units-Kid Clinic | 81980 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Transportation | 81981 | 15,000.00 | 0.00 | 0.00 | 0.00 | \$15,000.00 |
| Miscellaneous | 81990 | 2,000.00 | 0.00 | 0.00 | 100.00 | \$2,100.00 |
| ERATE Discount, Rebate, Reimb. | 81991 | 150,000.00 | 0.00 | 0.00 | 0.00 | \$150,000.00 |
| Total Local Revenue | | 79,906,354.73 | 2,824,352.34 | 7,577,640.87 | 1,984,300.00 | \$92,292,647.94 |

**Campbell County School District
FY2023 Revenue Projections - All Funds**

| Account Title | Acct. No. | General Funds Revenue Total by Object | Special Revenue Funds Total by Object | Capital Proj. Funds Revenue Total by Object | Other Funds Revenue Total by Object | Total All Funds Revenue by Object |
|---------------------------------------|-----------|---------------------------------------|---------------------------------------|---|-------------------------------------|-----------------------------------|
| REVENUE-COUNTY SOURCES | 82000 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Unrestricted Grants in Aid | 82100 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 6 Mill County Equalization Tax | 82110 | 27,235,621.13 | 0.00 | 0.00 | 0.00 | \$27,235,621.13 |
| Motor Vehicle Tax | 82120 | 1,400,000.00 | 0.00 | 0.00 | 0.00 | \$1,400,000.00 |
| Car Company Tax | 82130 | 15,000.00 | 0.00 | 0.00 | 0.00 | \$15,000.00 |
| Penalties & Interest on Del Taxes | 82140 | 45,000.00 | 0.00 | 0.00 | 0.00 | \$45,000.00 |
| Fines & Forfeitures | 82150 | 1,200,000.00 | 0.00 | 0.00 | 0.00 | \$1,200,000.00 |
| Other | 82190 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Total County Revenue | | 29,895,621.13 | 0.00 | 0.00 | 0.00 | \$29,895,621.13 |
| Sub-Total Local/County Revenue | | 109,801,975.86 | 2,824,352.34 | 7,577,640.87 | 1,984,300.00 | \$122,188,269.07 |
| REVENUE-STATE SOURCES | 83000 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Unrestricted Grants in Aid | 83100 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Foundation Program (Entitlement) | 83110 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Audit Adjustment-Foundation Pgm | 83111 | (500,000.00) | 0.00 | 0.00 | 0.00 | -\$500,000.00 |
| Taylor Grazing | 83130 | 40,000.00 | 0.00 | 0.00 | 0.00 | \$40,000.00 |
| Tax Shortfall | 83160 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Major Bldg Facility Repr/Maint | 83170 | 0.00 | 6,600,000.00 | 0.00 | 0.00 | \$6,600,000.00 |
| Out-of-State Tuition Reimbursement | 83180 | 10,000.00 | 0.00 | 0.00 | 0.00 | \$10,000.00 |
| Other State | 83190 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Payments to Recapture Districts | 83191 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Restricted State Grants in Aid | 83200 | 0.00 | 300,000.00 | 0.00 | 0.00 | \$300,000.00 |
| Capital Construction Grant | 83250 | 0.00 | 0.00 | 8,311,938.25 | 0.00 | \$8,311,938.25 |
| Other State Restricted | 83290 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| WY Retirement Reimbursement | 83291 | 1,800,000.00 | 0.00 | 0.00 | 0.00 | \$1,800,000.00 |
| Total State Revenue | | 1,350,000.00 | 6,900,000.00 | 8,311,938.25 | 0.00 | \$16,561,938.25 |
| REVENUE-FEDERAL SOURCES | 84000 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Unrestricted Grants in Aid | 84100 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| PL-874 Impact Aid Reimb | 84110 | 60,000.00 | 0.00 | 0.00 | 0.00 | \$60,000.00 |
| Federal Restricted Grants-In-Aid | 84200 | 0.00 | 39,274,420.00 | 0.00 | 159,000.00 | \$39,433,420.00 |
| Lunch Program Reimbursement | 84210 | 0.00 | 0.00 | 0.00 | 1,400,000.00 | \$1,400,000.00 |
| Breakfast Program Reimb. | 84220 | 0.00 | 0.00 | 0.00 | 300,000.00 | \$300,000.00 |
| Child Care Food Program | 84240 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Total Federal Revenue | | 60,000.00 | 39,274,420.00 | 0.00 | 1,859,000.00 | \$41,193,420.00 |

**Campbell County School District
FY2023 Revenue Projections - All Funds**

| Account Title | Acct. No. | General Funds Revenue Total by Object | Special Revenue Funds Total by Object | Capital Proj. Funds Revenue Total by Object | Other Funds Revenue Total by Object | Total All Funds Revenue by Object |
|---|-----------|---------------------------------------|---------------------------------------|---|-------------------------------------|-----------------------------------|
| OTHER REVENUE | 85000 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Fund 0x Health-Employer Portion | 85000 | 0.00 | 0.00 | 0.00 | 14,652,189.20 | \$14,652,189.20 |
| Fund 0x Dental-Employer Portion | 85002 | 0.00 | 0.00 | 0.00 | 1,032,846.44 | \$1,032,846.44 |
| Fund 2x Health-Employer Portion | 85020 | 0.00 | 0.00 | 0.00 | 721,536.19 | \$721,536.19 |
| Fund 2x Dental-Employer Portion | 85022 | 0.00 | 0.00 | 0.00 | 61,733.42 | \$61,733.42 |
| Fund 5x Health-Employer Portion | 85050 | 0.00 | 0.00 | 0.00 | 493,968.57 | \$493,968.57 |
| Fund 5x Dental-Employer Portion | 85052 | 0.00 | 0.00 | 0.00 | 43,070.50 | \$43,070.50 |
| Fund 6x Health-Employer Portion | 85060 | 0.00 | 0.00 | 0.00 | 15,324.96 | \$15,324.96 |
| Fund 6x Dental-Employer Portion | 85062 | 0.00 | 0.00 | 0.00 | 992.40 | \$992.40 |
| Self Pay (retiree/COBRA) Health | 85080 | 0.00 | 0.00 | 0.00 | 310,000.00 | \$310,000.00 |
| Self Pay (retiree/COBRA) Dental | 85082 | 0.00 | 0.00 | 0.00 | 42,000.00 | \$42,000.00 |
| Employee Health Contributions | 85090 | 0.00 | 0.00 | 0.00 | 5,655,936.85 | \$5,655,936.85 |
| Employee Dental Contributions | 85092 | 0.00 | 0.00 | 0.00 | 266,266.92 | \$266,266.92 |
| Transfers | 85200 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Transfers from General Fund | 85201 | 0.00 | 21,580.00 | 0.00 | 1,016,996.74 | \$1,038,576.74 |
| Transfers from Special Revenue | 85220 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Transfer from Capital 'C' Fund | 85230 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Sale of Fixed Assets-Pre '97 | 85311 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Sale of Fixed Assets-Post '97 | 85312 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| Compensation for Losses | 85320 | 5,000.00 | 0.00 | 0.00 | 0.00 | \$5,000.00 |
| Capital Leases | 85500 | 400,000.00 | 0.00 | 0.00 | 0.00 | \$400,000.00 |
| Total Other Revenue | | 405,000.00 | 21,580.00 | 0.00 | 24,312,862.19 | \$24,739,442.19 |
| TOTAL - ALL REVENUE W/O BUDGET SUPPORT | | 111,616,975.86 | 49,020,352.34 | 15,889,579.12 | 28,156,162.19 | \$204,683,069.51 |
| GRAND TOTAL - ALL REVENUE | | \$142,670,703.50 | \$54,605,206.68 | \$35,267,114.99 | \$33,836,783.84 | \$266,379,809.01 |

**Campbell County School District
FY2023 Expenditure Projections - All Funds**

| Account | Account Title | General Funds Total by Function | Spec. Rev. Funds Total by Function | Capital Funds Total by Function | Other Funds Total by Function | All Funds Total by Function |
|---------|-----------------------------------|---------------------------------------|---|--|--|-----------------------------------|
| 1000 | Instruction | \$28,124.98 | \$2,465,759.67 | \$0.00 | \$0.00 | \$2,493,884.65 |
| 1100 | General Instruction | 4,519,124.56 | 391,781.59 | 0.00 | 0.00 | \$4,910,906.15 |
| 1105 | Pre-School Instruction | 0.00 | 327,403.62 | 0.00 | 0.00 | \$327,403.62 |
| 1110 | Elementary Instruction | 28,151,832.10 | 6,837,949.75 | 0.00 | 0.00 | \$34,989,781.85 |
| 1120 | Junior High Instruction | 7,840,456.86 | 129,918.51 | 0.00 | 0.00 | \$7,970,375.37 |
| 1130 | Senior High Instruction | 12,994,851.64 | 1,135,549.48 | 0.00 | 0.00 | \$14,130,401.12 |
| 1131 | All Secondary Instruction | 12,379.50 | 0.00 | 0.00 | 0.00 | \$12,379.50 |
| 1135 | Concurrent Enrollment | 866,000.00 | 0.00 | 0.00 | 0.00 | \$866,000.00 |
| 1150 | Out-of-State Tuition | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| | Total General Instruction | 54,384,644.66 | 8,822,602.95 | 0.00 | 0.00 | \$63,207,247.61 |
| 1200 | Special Instruction | | | | | |
| 1210 | Students with Disabilities | 15,405,745.00 | 1,281,960.86 | 0.00 | 0.00 | \$16,687,705.86 |
| 1211 | ESY-Students w/Disabilities | 0.00 | 33,308.13 | 0.00 | 0.00 | \$33,308.13 |
| 1233 | Gifted & Talented | 646,429.29 | 9,728.38 | 0.00 | 0.00 | \$656,157.67 |
| 1250 | Tuition for Students/Disabilities | 1,970,000.00 | 0.00 | 0.00 | 0.00 | \$1,970,000.00 |
| 1260 | Educationally Disadvantaged | 145,005.53 | 384,700.65 | 0.00 | 0.00 | \$529,706.18 |
| 1265 | Summer Schl/Ext'd Programs | 26,761.78 | 5,678,603.00 | 0.00 | 0.00 | \$5,705,364.78 |
| 1270 | Limited English Proficient | 726,664.04 | 445,853.37 | 0.00 | 0.00 | \$1,172,517.41 |
| 1280 | Homebound | 41,685.00 | 0.00 | 0.00 | 0.00 | \$41,685.00 |
| 1290 | Other Special Programs | 1,046,300.52 | 726,232.23 | 0.00 | 0.00 | \$1,772,532.75 |
| | Total Special Instruction | 20,008,591.16 | 8,560,386.62 | 0.00 | 0.00 | \$28,568,977.78 |
| 1400 | Student Activities | 50,000.00 | 0.00 | 0.00 | 0.00 | \$50,000.00 |
| 1410 | Student Activities-Elem. | 11,682.70 | 0.00 | 0.00 | 0.00 | \$11,682.70 |
| 1420 | Student Activities-Jr. High | 871,099.65 | 99,155.52 | 0.00 | 0.00 | \$970,255.17 |
| 1430 | Students Activities-Sr. High | 3,297,460.14 | 791,155.20 | 0.00 | 0.00 | \$4,088,615.34 |
| | Total Student Activites | 4,230,242.49 | 890,310.72 | 0.00 | 0.00 | \$5,120,553.21 |
| 1500 | Vocational Education | | | | | |
| 1530 | Vocational Educ Grades 9-12 | 2,128,001.71 | 582,588.79 | 0.00 | 0.00 | \$2,710,590.50 |
| | Total Carl Perkins | 2,128,001.71 | 582,588.79 | 0.00 | 0.00 | \$2,710,590.50 |
| 1600 | Secondary Allocation Program | | | | | |
| 1610 | Secondary Allocation Program | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| | Total Carl Perkins | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 1800 | Distance Learning | | | | | |
| 1810 | Elementary Distance Learning | 242,429.69 | 0.00 | 0.00 | 0.00 | \$242,429.69 |
| 1820 | Junior High Distance Learning | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 1830 | Senior High Distance Learning | 0.00 | 558,086.53 | 0.00 | 0.00 | \$558,086.53 |
| | Total Distance Learning | 242,429.69 | 558,086.53 | 0.00 | 0.00 | \$800,516.22 |
| | Total Instruction | 81,022,034.69 | 21,879,735.28 | 0.00 | 0.00 | \$102,901,769.97 |
| 2000 | Instructional Support | 0.00 | 2,001,291.10 | 0.00 | 0.00 | \$2,001,291.10 |
| 2100 | Pupil Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2110 | Guidance Services | 3,366,528.52 | 3,916,479.86 | 0.00 | 0.00 | \$7,283,008.38 |
| 2111 | Supervision of Guidance | 6,307.20 | 0.00 | 0.00 | 0.00 | \$6,307.20 |
| 2112 | Counseling Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2114 | Information Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2115 | Record Maintenance Services | 949,183.34 | 0.00 | 0.00 | 0.00 | \$949,183.34 |
| 2117 | Aessment Services | 19,516.36 | 35,000.00 | 0.00 | 0.00 | \$54,516.36 |
| 2120 | Attend/Social Work Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |

**Campbell County School District
FY2023 Expenditure Projections - All Funds**

| Account | Account Title | General Funds Total by Function | Spec. Rev. Funds Total by Function | Capital Funds Total by Function | Other Funds Total by Function | All Funds Total by Function |
|---------|----------------------------------|---------------------------------------|---|--|--|-----------------------------------|
| 2122 | Attendance Services | 79,791.05 | 0.00 | 0.00 | 0.00 | \$79,791.05 |
| 2123 | Social Work Services | 605,538.87 | 0.00 | 0.00 | 0.00 | \$605,538.87 |
| 2124 | Student Accounting Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2131 | Supv of Health Services | 13,867.60 | 52,953.50 | 0.00 | 0.00 | \$66,821.10 |
| 2132 | Health Services | 2,347,083.14 | 3,211,422.06 | 0.00 | 0.00 | \$5,558,505.20 |
| 2140 | Psychological Programs | 1,449,772.95 | 150,190.00 | 0.00 | 0.00 | \$1,599,962.95 |
| 2152 | Speech Services | 1,729,530.92 | 0.00 | 0.00 | 0.00 | \$1,729,530.92 |
| 2153 | Hearing Impaired Services | 338,826.43 | 0.00 | 0.00 | 0.00 | \$338,826.43 |
| 2171 | Occupational Therapy | 895,034.50 | 0.00 | 0.00 | 0.00 | \$895,034.50 |
| 2172 | Physical Therapy | 300,859.66 | 0.00 | 0.00 | 0.00 | \$300,859.66 |
| 2173 | Visually Impaired/Vision Service | 86,136.44 | 0.00 | 0.00 | 0.00 | \$86,136.44 |
| 2190 | Other Support Services-Student | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| | Total Pupil Services | 12,187,976.98 | 7,366,045.42 | 0.00 | 0.00 | \$19,554,022.40 |
| 2200 | Staff Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2210 | Improvement of Instruction | 14,641.68 | 57,534.78 | 0.00 | 0.00 | \$72,176.46 |
| 2211 | Supv of Improve/Instr Services | 265,671.32 | 19,752.44 | 0.00 | 0.00 | \$285,423.76 |
| 2212 | Instr/Curriculum Development | 417,556.84 | 900.00 | 0.00 | 0.00 | \$418,456.84 |
| 2213 | Staff Training (Certified) | 373,584.87 | 3,580,918.15 | 0.00 | 0.00 | \$3,954,503.02 |
| 2215 | Instructional Facilitators | 2,491,472.80 | 3,552,970.02 | 0.00 | 0.00 | \$6,044,442.82 |
| 2219 | Other Improve/Instr Services | 58,835.13 | 0.00 | 0.00 | 0.00 | \$58,835.13 |
| 2221 | Supv of Media Services | 7,769.80 | 0.00 | 0.00 | 0.00 | \$7,769.80 |
| 2222 | School Library Services | 1,962,061.82 | 52,425.08 | 0.00 | 0.00 | \$2,014,486.90 |
| 2223 | Audiovisual Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2229 | Other Media Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2230 | Supv of Spec Ed Services | 283,744.70 | 0.00 | 0.00 | 0.00 | \$283,744.70 |
| 2240 | Technology Integration | 3,237,547.88 | 18,431.97 | 0.00 | 0.00 | \$3,255,979.85 |
| 2290 | Other Support Services | 685,457.79 | 786,132.52 | 0.00 | 0.00 | \$1,471,590.31 |
| | Total Staff Services | 9,798,344.63 | 8,069,064.96 | 0.00 | 0.00 | \$17,867,409.59 |
| | Total Instructional Support | 21,986,321.61 | 17,436,401.48 | 0.00 | 0.00 | \$39,422,723.09 |
| 3000 | General Support | 30,000.00 | 355,418.38 | 0.00 | 0.00 | \$385,418.38 |
| 3300 | General Administration | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3310 | Central Administration | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3311 | Superintendent Services | 722,226.35 | 0.00 | 0.00 | 0.00 | \$722,226.35 |
| 3312 | Community Relations Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3321 | Principal Services | 7,253,412.02 | 74,358.59 | 0.00 | 0.00 | \$7,327,770.61 |
| 3329 | Other Support-School Admin | 19,488.00 | 0.00 | 0.00 | 0.00 | \$19,488.00 |
| 3330 | Business Administration | 665,427.46 | 0.00 | 0.00 | 0.00 | \$665,427.46 |
| 3331 | Fiscal Services | 595,761.20 | 0.00 | 0.00 | 0.00 | \$595,761.20 |
| 3332 | Purchasing Services | 171,663.58 | 0.00 | 0.00 | 0.00 | \$171,663.58 |
| 3333 | Warehouse/Distributing Serv | 170,442.04 | 0.00 | 0.00 | 0.00 | \$170,442.04 |
| 3334 | Printing Services | 382,511.83 | 0.00 | 0.00 | 0.00 | \$382,511.83 |
| 3335 | Data Processing Services | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3339 | Other Business Support Serv. | 0.00 | 1,838.85 | 0.00 | 0.00 | \$1,838.85 |
| 3350 | Board of Education Services | 420,629.50 | 0.00 | 0.00 | 0.00 | \$420,629.50 |
| | Total General Administration | 10,401,561.98 | 76,197.44 | 0.00 | 0.00 | \$10,477,759.42 |
| 3400 | General Operation/Maint | 348,187.50 | 0.00 | 0.00 | 0.00 | \$348,187.50 |
| 3410 | Supv of Maint/Plants | 314,940.56 | 400.00 | 0.00 | 0.00 | \$315,340.56 |
| 3420 | Operating Bldg Services | 11,921,922.28 | 915,306.08 | 232,683.74 | 0.00 | \$13,069,912.10 |
| 3430 | Care/Upkeep of Grounds | 433,256.17 | 0.00 | 0.00 | 0.00 | \$433,256.17 |
| 3440 | Care/Upkeep of Equipment | 333,390.75 | 786.50 | 0.00 | 0.00 | \$334,177.25 |
| 3450 | Vehicle Maintenance | 90,305.78 | 0.00 | 0.00 | 0.00 | \$90,305.78 |

**Campbell County School District
FY2023 Expenditure Projections - All Funds**

| Account | Account Title | General Funds Total by Function | Spec. Rev. Funds Total by Function | Capital Funds Total by Function | Other Funds Total by Function | All Funds Total by Function |
|---------|---------------------------------|---------------------------------------|---|--|--|-----------------------------------|
| 3460 | Security Services | 571,925.23 | 55,759.01 | 6,228.97 | 0.00 | \$633,913.21 |
| 3461 | School Safety | 0.00 | 4,722.37 | 0.00 | 0.00 | \$4,722.37 |
| 3470 | Major Bldg & Facility Maint. | 0.00 | 799,667.01 | 0.00 | 0.00 | \$799,667.01 |
| 3490 | Operation/Maint of Plant | 61,159.14 | 0.00 | 0.00 | 0.00 | \$61,159.14 |
| | Total Operation/Maintenance | 14,075,087.41 | 1,776,640.97 | 238,912.71 | 0.00 | \$16,090,641.09 |
| 3500 | Transportation | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3510 | Student - To/From School | 7,849,317.94 | 0.00 | 0.00 | 0.00 | \$7,849,317.94 |
| 3520 | Student - Activity | 554,963.58 | 0.00 | 0.00 | 0.00 | \$554,963.58 |
| 3530 | Supv of Transportation | 545,628.00 | 0.00 | 0.00 | 0.00 | \$545,628.00 |
| 3540 | Monitoring Services | 372,410.21 | 0.00 | 0.00 | 0.00 | \$372,410.21 |
| 3550 | Vehicle Servicing | 1,811,341.58 | 0.00 | 0.00 | 0.00 | \$1,811,341.58 |
| 3560 | Other Student Transportation | 126,057.17 | 0.00 | 0.00 | 0.00 | \$126,057.17 |
| 3590 | All Other Transportation | 197,543.99 | 141,359.77 | 0.00 | 0.00 | \$338,903.76 |
| | Total Transportation | 11,457,262.47 | 141,359.77 | 0.00 | 0.00 | \$11,598,622.24 |
| 3800 | Support Services - Central | | | | | \$0.00 |
| 3810 | Planning Services | 93,496.50 | 0.00 | 0.00 | 0.00 | \$93,496.50 |
| 3830 | Staff Services | 1,168,692.18 | 0.00 | 0.00 | 28,034,666.33 | \$29,203,358.51 |
| 3850 | Technology Coordination | 1,001,570.18 | 0.00 | 0.00 | 0.00 | \$1,001,570.18 |
| | Total Support Services | 2,263,758.86 | 0.00 | 0.00 | 28,034,666.33 | \$30,298,425.19 |
| 3900 | Other Support Services | 3,051.77 | 1,087,089.42 | 0.00 | 4,059.44 | \$1,094,200.63 |
| | Total Other Support Services | 3,051.77 | 1,087,089.42 | 0.00 | 4,059.44 | \$1,094,200.63 |
| | Total General Support | 38,230,722.49 | 3,436,705.98 | 238,912.71 | 28,038,725.77 | \$69,945,066.95 |
| 4000 | Community Services | 0.00 | 102,927.36 | 0.00 | 0.00 | \$102,927.36 |
| 4100 | Food Service Operations | 0.00 | 0.00 | 0.00 | 5,585,589.55 | \$5,585,589.55 |
| 4190 | Non-Allowable Food Service | 26,751.31 | 0.00 | 0.00 | 154,940.56 | \$181,691.87 |
| 4200 | Enterprise Operations | 0.00 | 0.00 | 0.00 | 57,527.96 | \$57,527.96 |
| 4300 | Community Services | 43,979.25 | 2,434,103.59 | 0.00 | 0.00 | \$2,478,082.84 |
| | Total Community Services | 70,730.56 | 2,537,030.95 | 0.00 | 5,798,058.07 | \$8,405,819.58 |
| 5000 | Capital Outlay | 0.00 | 7,852,574.08 | 550,000.00 | 0.00 | \$8,402,574.08 |
| 5100 | Land Acquisitions | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 5200 | Site Improvement | 0.00 | 680,067.40 | 6,000.00 | 0.00 | \$686,067.40 |
| 5300 | Architecture/Engineering | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 5500 | Building Acquisition/Constr | 0.00 | 0.00 | 31,842,041.70 | 0.00 | \$31,842,041.70 |
| 5600 | Building Improvement | 0.00 | 782,691.51 | 2,630,160.58 | 0.00 | \$3,412,852.09 |
| 5900 | Other Facilities | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| | Total Capital Outlay | 0.00 | 9,315,332.99 | 35,028,202.28 | 0.00 | \$44,343,535.27 |
| 6000 | Other Uses | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 6100 | Debt Service | 317,397.41 | 0.00 | 0.00 | 0.00 | \$317,397.41 |
| 6200 | Transfers to Other Funds | 1,043,496.74 | 0.00 | 0.00 | 0.00 | \$1,043,496.74 |
| | Total Other Uses | 1,360,894.15 | 0.00 | 0.00 | 0.00 | \$1,360,894.15 |
| | Total Expenditure Budget | \$142,670,703.50 | \$54,605,206.68 | \$35,267,114.99 | \$33,836,783.84 | \$266,379,809.01 |

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

| REVENUES | 2019-2020 as Amd'd 6/9/2020 | 2020-2021 as Amd'd 6/8/2021 | 2021-2022 as Amd'd 6/14/2022 | 2022-2023 Proposed | Inc/(Dec) Over Previous Year | % Inc/(Dec) |
|--|--------------------------------|--------------------------------|---------------------------------|------------------------|---------------------------------|----------------|
| Budget Support-Reserves | | | | | | |
| Accumulated in Prior Years | 3,463,482.10 | 4,400,221.66 | 309,591.28 | 2,758,218.77 | 2,448,627.49 | 790.92% |
| Excess Rev. Collected-Prior Years | 0.00 | 0.00 | 0.00 | 28,173,983.89 | 28,173,983.89 | #DIV/0! |
| Local Revenue | 119,307,383.60 | 114,784,345.58 | 94,140,313.78 | 121,505,754.73 | 27,365,440.95 | 29.07% |
| County Revenue | 29,670,932.06 | 28,335,091.88 | 23,633,435.31 | 29,895,621.13 | 6,262,185.82 | 26.50% |
| State Revenue | 943,000.00 | 1,145,000.00 | 24,043,000.00 | 1,350,000.00 | (22,693,000.00) | -94.39% |
| Federal Revenue | 115,000.00 | 85,000.00 | 85,000.00 | 60,000.00 | (25,000.00) | -29.41% |
| Other Revenue | 50,000.00 | 50,000.00 | 25,000.00 | 405,000.00 | 380,000.00 | 1520.00% |
| Losses/Sale of Assets/Cap Leases/Transfers | | | | | | |
| Operating Transfers | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Recapture | (10,334,815.66) | (4,347,075.18) | 0.00 | (41,600,000.00) | (41,600,000.00) | #DIV/0! |
| TOTAL REVENUE | 143,219,982.10 | 144,452,583.94 | 142,236,340.37 | 142,548,578.52 | 312,238.15 | 0.22% |
| EXPENDITURES | | | | | | |
| Operating Budget | 134,269,026.98 | 139,098,979.68 | 136,063,004.86 | 139,548,925.12 | 3,485,920.26 | 2.56% |
| Bus Lease/Purchase P & I | 509,659.35 | 614,344.00 | 160,924.51 | 317,397.41 | 156,472.90 | 97.23% |
| Contingency/Roll-Over | 2,441,295.77 | 2,362,135.76 | 2,367,911.00 | 1,638,759.25 | (729,151.75) | -30.79% |
| Operating Transfers | 6,000,000.00 | 2,377,124.50 | 3,644,500.00 | 1,043,496.74 | (2,601,003.26) | -71.37% |
| TOTAL EXPENDITURES | 143,219,982.10 | 144,452,583.94 | 142,236,340.37 | 142,548,578.52 | 312,238.15 | 0.22% |

Budget Assessed Value History: FY2020 \$4,470,155,344 - FY2021 \$4,242,015,313 - FY2022 \$3,392,572,551 - FY2023 \$4,539,270,189

CAMPBELL COUNTY SCHOOL DISTRICT 2022-2023 GENERAL FUND 01 REVENUE PROJECTIONS

| Account Title | Acct. No. | 2019-2020 Budget | 2019-2020 Actual | 2020-2021 Budget | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Actual | 2022-2023 Budget | Budget to Budget Inc/(Dec) | Bdgt to Bdgt Inc/(Dec) |
|--|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------|----------------------------|------------------------|
| Budget Support/Prior Years | 80100 | \$3,463,482.10 | | \$4,390,721.66 | | \$309,591.28 | | \$2,758,218.77 | \$2,448,627.49 | 790.92% |
| Excess Revenue Collected in Prior Years | 80100 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 28,173,983.89 | \$28,173,983.89 | 0.00% |
| REVENUE FROM LOCAL SOURCES | 81000 | | | | | | | | | |
| Special District Taxes (25 Mill) | 81111 | 111,753,883.60 | 104,469,132.41 | 106,050,382.83 | 100,362,224.45 | 84,814,313.78 | 83,468,535.70 | 113,481,754.73 | \$28,667,440.96 | 33.80% |
| Operations Mill | 81112 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Capital Maintenance Mill | 81115 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Motor Vehicle Taxes | 81120 | 5,600,000.00 | 5,836,690.04 | 5,800,000.00 | 8,394,970.23 | 8,000,000.00 | 5,648,318.00 | 6,000,000.00 | (\$2,000,000.00) | -25.00% |
| Car Company Taxes | 81130 | 85,000.00 | 74,032.33 | 75,000.00 | 70,439.67 | 75,000.00 | 55,742.63 | 75,000.00 | \$0.00 | 0.00% |
| Penalties & Interest on Delinquent Taxes | 81140 | 375,000.00 | 110,369.88 | 250,000.00 | 108,819.44 | 120,000.00 | 186,899.22 | 200,000.00 | \$80,000.00 | 66.67% |
| BOCES Tax | 81170 | 0.00 | 0.00 | 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 | | 117,813,883.60 | 110,490,224.66 | 112,175,382.83 | 108,936,453.79 | 93,009,313.78 | 89,359,495.55 | 119,756,754.73 | \$26,747,440.96 | 28.76% |
| Tuition | 81300 | | | | | | | | | |
| Concurrent Enrollment Tuition | 81302 | 375,000.00 | 597,721.50 | 600,000.00 | 684,647.50 | 685,000.00 | 865,221.50 | 900,000.00 | \$215,000.00 | 31.39% |
| Regular Day School Tuition | 81320 | 0.00 | 2,079.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Distance Education Tuition | 81321 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Tuition-Out of District-Regular Day Sch. | 81330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Adult Education Fees | 81340 | 1,500.00 | 750.00 | 1,500.00 | 825.00 | 1,000.00 | 980.00 | 1,000.00 | \$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 | 625,000.00 | 316,571.65 | 400,000.00 | 13,841.35 | 15,000.00 | 85,298.86 | 150,000.00 | \$135,000.00 | 900.00% |
| Other Interest Earned | 81590 | 215,000.00 | 125,104.12 | 175,000.00 | 33,208.15 | 30,000.00 | 13,002.44 | 15,000.00 | (\$15,000.00) | -50.00% |
| Pupil Activities | 81700 | | | | | | | | | |
| Student Fees | 81740 | 45,000.00 | 14,073.74 | 45,000.00 | 27,084.69 | 30,000.00 | 41,983.35 | 45,000.00 | \$15,000.00 | 50.00% |
| Other Pupil Activity Income | 81790 | 0.00 | 530.00 | 0.00 | 132.27 | 0.00 | 230.00 | 0.00 | \$0.00 | 0.00% |
| Pmts to State Foundation Program (Recapture) | 81800 | (13,640,508.20) | (13,640,508.20) | (3,309,612.43) | (4,347,075.18) | 0.00 | 0.00 | (41,600,000.00) | \$41,600,000.00 | #DIV/0! |
| 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 | 150,000.00 | 157,691.33 | 200,000.00 | 201,713.16 | 200,000.00 | 293,727.75 | 300,000.00 | \$100,000.00 | 50.00% |
| Other Local Revenue | 81900 | | | | | | | | | |
| Rental, School Facilities | 81910 | 15,000.00 | 42,684.10 | 35,000.00 | 31,759.67 | 30,000.00 | 17,515.00 | 20,000.00 | (\$10,000.00) | -33.33% |
| Contributions & Donations | 81920 | 1,000.00 | 250.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | \$0.00 | 0.00% |
| Refund of Prior Years Expenditures | 81950 | 50,000.00 | 11,748.98 | 50,000.00 | 1,023.99 | 10,000.00 | 150,628.09 | 150,000.00 | \$140,000.00 | 1400.00% |
| Transportation - Public | 81981 | 12,000.00 | 3,833.89 | 10,000.00 | 822.02 | 5,000.00 | 13,427.34 | 15,000.00 | \$10,000.00 | 200.00% |
| Miscellaneous | 81990 | 4,000.00 | 1,779.60 | 4,000.00 | 2,075.35 | 4,000.00 | 1,097.52 | 2,000.00 | (\$2,000.00) | -50.00% |
| ERATE Discount, Rebate, or Reimbursement | 81991 | 0.00 | 239,235.48 | 50,000.00 | 124,914.24 | 120,000.00 | 184,779.95 | 150,000.00 | \$30,000.00 | 100.00% |
| Total Local Revenue | | 105,666,875.40 | 98,363,770.05 | 110,437,270.40 | 105,711,426.00 | 94,140,313.78 | 91,027,387.35 | 79,905,754.73 | (\$14,234,559.05) | -15.12% |
| REVENUE FROM COUNTY SOURCES | 82000 | | | | | | | | | |
| Unrestricted Grants in Aid | 82100 | | | | | | | | | |
| 6 Mill County Equalization Tax | 82110 | 26,820,932.06 | 25,072,591.04 | 25,452,091.88 | 23,965,461.33 | 20,355,435.31 | 20,032,448.19 | 27,235,621.13 | \$6,880,185.82 | 33.80% |
| Motor Vehicle Tax | 82120 | 1,340,000.00 | 1,400,805.69 | 1,400,000.00 | 2,014,792.83 | 1,915,000.00 | 1,355,596.30 | 1,400,000.00 | (\$515,000.00) | -26.89% |
| Car Company Tax | 82130 | 20,000.00 | 17,767.76 | 18,000.00 | 16,905.52 | 18,000.00 | 13,378.23 | 15,000.00 | (\$3,000.00) | -16.67% |
| Penalties & Interest on Delinquent Taxes | 82140 | 90,000.00 | 26,489.05 | 65,000.00 | 147,589.85 | 145,000.00 | 44,856.33 | 45,000.00 | (\$100,000.00) | -68.97% |
| Fines & Forfeitures | 82150 | 1,400,000.00 | 1,280,760.60 | 1,400,000.00 | 1,150,580.21 | 1,200,000.00 | 1,161,868.39 | 1,200,000.00 | \$0.00 | 0.00% |
| Other | 82190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| Total County Revenue | | 29,670,932.06 | 27,798,414.14 | 28,335,091.88 | 27,295,329.74 | 23,633,435.31 | 22,608,147.44 | 29,895,621.13 | \$6,262,185.82 | 26.50% |

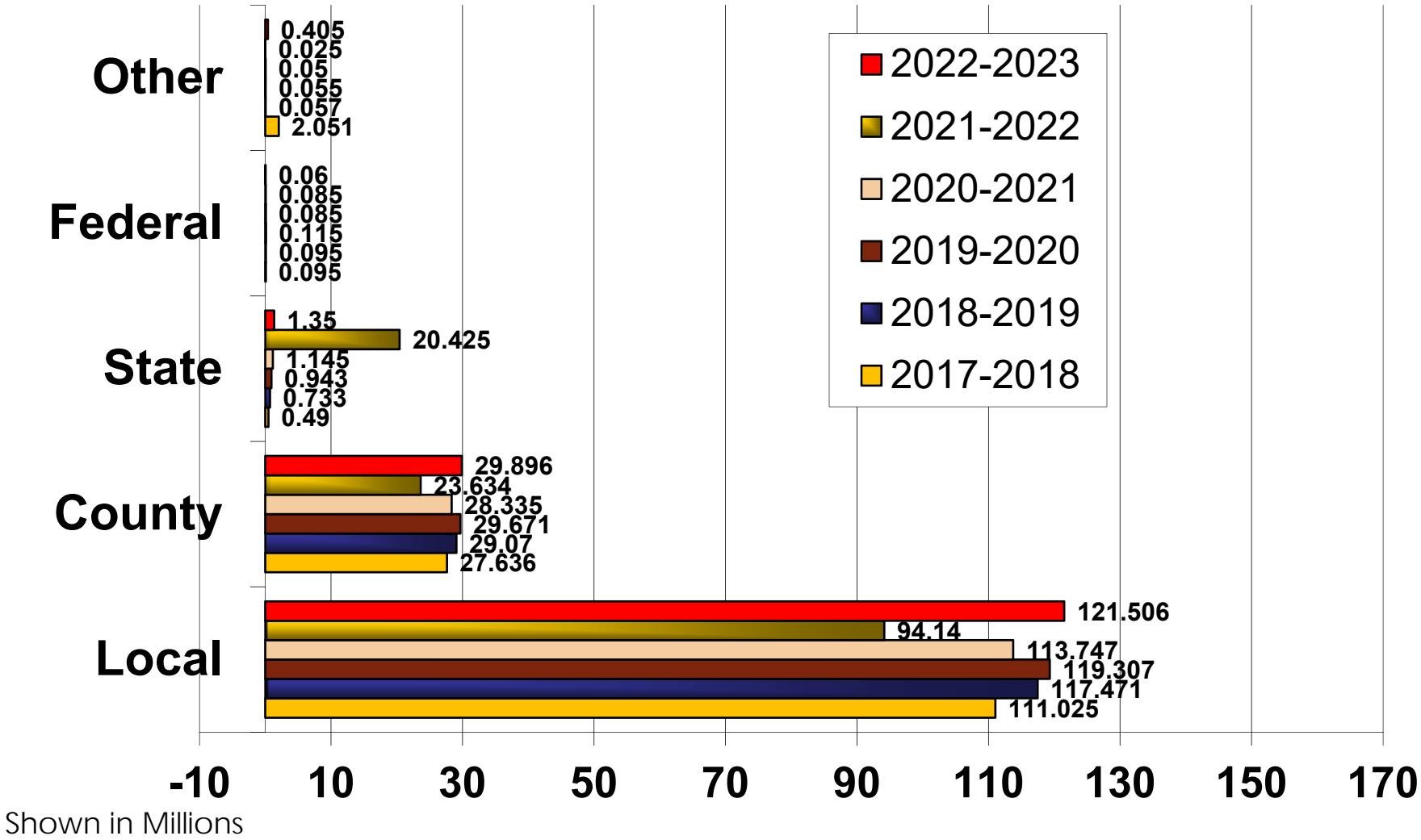
| CAMPBELL COUNTY SCHOOL DISTRICT 2022-2023 GENERAL FUND 01 REVENUE PROJECTIONS | | | | | | | | | | |
|---|--------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|------------------------|
| Account Title | Acct. No. | 2019-2020 Budget | 2019-2020 Actual | 2020-2021 Budget | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Actual | 2022-2023 Budget | Budget to Budget Inc/(Dec) | Bdgt to Bdgt Inc/(Dec) |
| REVENUE FROM STATE SOURCES | 83000 | | | | | | | | | |
| Foundation Program (Entitlement) | 83110 | 0.00 | 0.00 | 0.00 | 0.00 | 22,693,000.00 | 48,904,616.55 | 0.00 | (\$22,693,000.00) | 100.00% |
| Audit Adjustment - Foundation Program | 83111 | (500,000.00) | 0.00 | (500,000.00) | 0.00 | (500,000.00) | (76,312.65) | (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 | 43,000.00 | 34,562.36 | 40,000.00 | 34,980.97 | 40,000.00 | 33,543.11 | 40,000.00 | \$0.00 | 0.00% |
| Tax Shortfall | 83160 | 3,867,188.29 | 3,867,188.29 | 9,033,092.21 | 9,033,092.21 | 7,174,788.93 | 7,174,788.93 | 0.00 | (\$7,174,788.93) | -100.00% |
| Out-of-State Tuition Reimbursement | 83180 | 0.00 | 4,814.40 | 5,000.00 | 9,809.34 | 10,000.00 | 0.00 | 10,000.00 | \$0.00 | 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 | (561,495.75) | 0.00 | (9,033,092.21) | 0.00 | (7,174,788.93) | 0.00 | 0.00 | \$7,174,788.93 | -100.00% |
| 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 | 83290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 | 0.00% |
| WY Retirement Reimbursement | 83291 | 1,400,000.00 | 1,333,023.18 | 1,600,000.00 | 1,571,741.45 | 1,800,000.00 | 1,728,754.84 | 1,800,000.00 | \$0.00 | 0.00% |
| Total State Revenue | | 4,248,692.54 | 5,239,588.23 | 1,145,000.00 | 10,649,623.97 | 24,043,000.00 | 57,765,390.78 | 1,350,000.00 | (\$22,693,000.00) | -94.39% |
| REVENUE FROM FEDERAL SOURCES | 84000 | | | | | | | | | |
| Unrestricted Grants in Aid | 84100 | | | | | | | | | |
| Impact Aid | 84110 | 115,000.00 | 83,279.77 | 85,000.00 | 63,192.00 | 85,000.00 | 49,293.00 | 60,000.00 | (\$25,000.00) | -29.41% |
| Total Federal Revenue | | 115,000.00 | 83,279.77 | 85,000.00 | 63,192.00 | 85,000.00 | 49,293.00 | 60,000.00 | (\$25,000.00) | -29.41% |
| OTHER REVENUE | 85000 | | | | | | | | | |
| Operating Transfer fr other General Funds | 85201 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$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% |
| Sale of Fixed Assets-Non-Recapturable | 85311 | 0.00 | 779.60 | 0.00 | 2,621.00 | 0.00 | 2,550.00 | 0.00 | \$0.00 | 0.00% |
| Sale of Fixed Assets | 85312 | 0.00 | 287.01 | 0.00 | 11,798.39 | 0.00 | 9,500.00 | 0.00 | \$0.00 | 0.00% |
| Compensation for Losses | 85320 | 50,000.00 | 395,710.73 | 50,000.00 | 5,341.09 | 25,000.00 | 1,783.46 | 5,000.00 | (\$20,000.00) | -80.00% |
| Capital Lease | 85500 | 0.00 | 157,240.00 | 0.00 | 241,009.50 | 0.00 | 393,653.00 | 400,000.00 | \$400,000.00 | 0.00% |
| Total Other Revenue | | 55,000.00 | 554,017.34 | 50,000.00 | 260,769.98 | 25,000.00 | 407,486.46 | 405,000.00 | \$380,000.00 | 1520.00% |
| TOTAL - ALL REVENUE W/O BUDGET SUPPORT | | 139,756,500.00 | 132,039,069.53 | 140,052,362.28 | 143,980,341.69 | 141,926,749.09 | 171,857,705.03 | 111,616,375.86 | (\$30,310,373.22) | -21.36% |
| GRAND TOTAL - ALL REVENUE | | \$143,219,982.10 | \$132,039,069.53 | \$144,452,583.94 | \$143,980,341.69 | \$142,236,340.37 | \$171,857,705.03 | \$142,548,578.52 | \$312,238.16 | 0.22% |

| Assessed Value | |
|----------------|-----------------|
| 2018-2019 | \$4,428,276,932 |
| 2019-2020 | \$4,470,155,344 |
| 2020-2021 | \$4,242,015,313 |
| 2021-2022 | \$3,392,572,551 |
| 2022-2023 | \$4,539,270,189 |

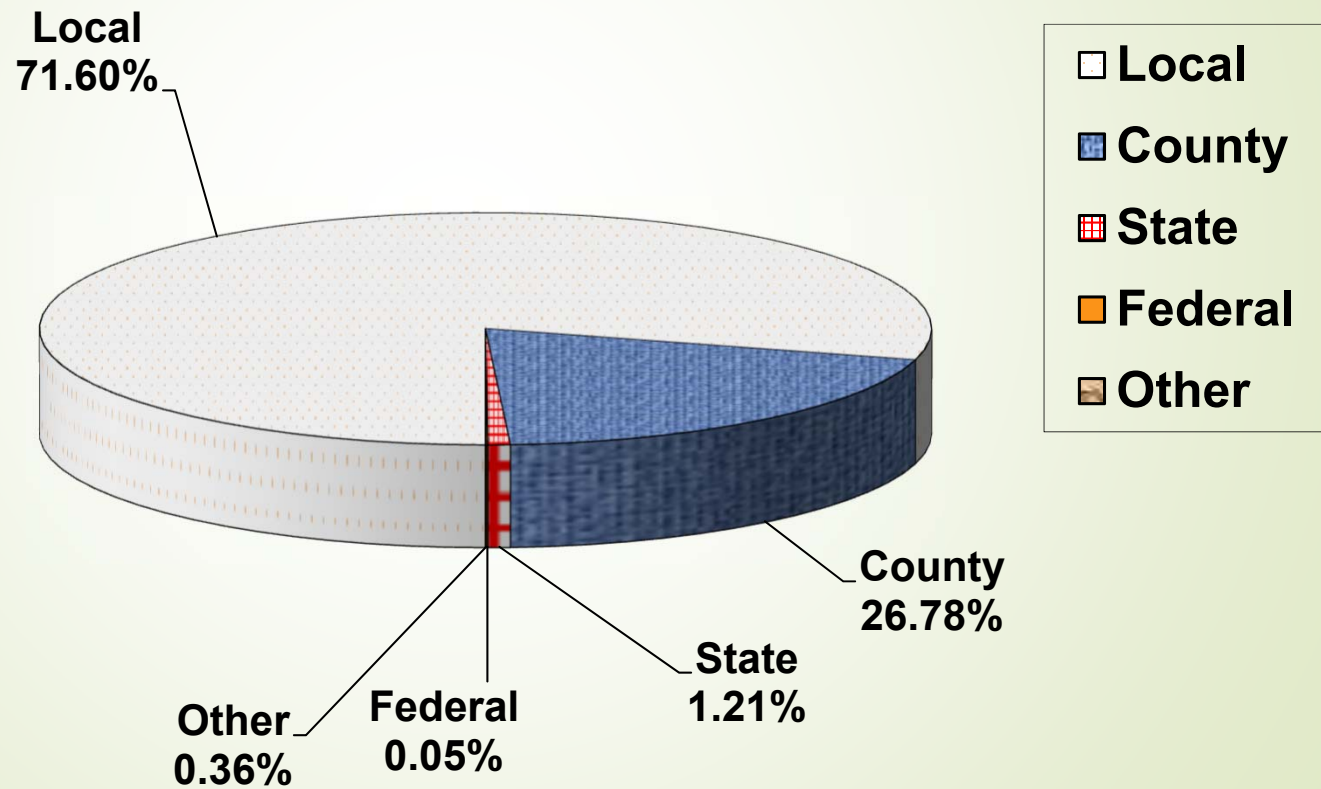
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources

| Description | Object Code | Actual 2017-2018 | Actual 2018-2019 | Actual 2019-2020 | Actual 2020-2021 | Actual 2021-2022 | Budget 2022-2023 |
|---|-------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| LOCAL SOURCES: | | | | | | | |
| Concurrent Enrollment Tuition | 81302 | \$328,600 | \$344,894 | \$597,722 | \$684,648 | \$865,222 | \$900,000 |
| Regular Day School Tuition | 81320 | \$0 | \$0 | \$2,079 | \$0 | \$0 | \$0 |
| Distance Education Tuition | 81321 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Adult Education | 81340 | \$0 | \$0 | \$0 | \$825 | \$980 | \$1,000 |
| Interest | 81510 | \$241,134 | \$625,724 | \$316,572 | \$13,841 | \$85,299 | \$150,000 |
| Other Interest Earned | 81590 | \$105,180 | \$207,126 | \$125,104 | \$33,208 | \$13,002 | \$15,000 |
| Student Fees | 81740 | \$45,543 | \$43,695 | \$14,074 | \$27,085 | \$41,983 | \$45,000 |
| Other Pupil Activity Income | 81790 | \$0 | \$342 | \$530 | \$132 | \$230 | \$0 |
| Indirect Costs | 81850 | \$147,235 | \$133,963 | \$157,691 | \$201,713 | \$293,728 | \$300,000 |
| Rental | 81910 | \$13,675 | \$11,675 | \$42,684 | \$31,760 | \$17,515 | \$20,000 |
| Contributions/Donations | 81920 | \$0 | \$0 | \$250 | \$0 | \$0 | \$1,000 |
| Refund/Prior Years | 81950 | \$6,037 | \$30,218 | \$11,749 | \$1,024 | \$150,628 | \$150,000 |
| Public Transportation | 81981 | \$6,156 | \$11,749 | \$3,834 | \$822 | \$13,427 | \$15,000 |
| ERATE Discount, Rebate, or Reimburse. | 81991 | \$76,390 | \$39,794 | \$239,235 | \$124,914 | \$184,780 | \$150,000 |
| TOTAL LOCAL SOURCES | | \$969,950 | \$1,449,181 | \$1,511,524 | \$1,119,972 | \$1,666,794 | \$1,747,000 |
| STATE SOURCES: | | | | | | | |
| Tax Shortfall | 83160 | \$9,075,199 | \$3,109,505 | \$3,867,188 | \$9,033,092 | \$7,174,789 | \$0 |
| Out-of State Tuition Reimbursement | 83180 | \$0 | \$0 | \$4,814 | \$9,809 | \$0 | \$10,000 |
| Pmts to Recapture Districts (Prior Yr Rev.) | 83191 | (\$9,075,199) | (\$3,109,505) | (\$3,867,188) | (\$9,033,092) | \$0 | \$0 |
| WY Retirement Reimbursement | 83291 | \$979,734 | \$1,092,866 | \$1,333,023 | \$1,571,741 | \$1,728,755 | \$1,800,000 |
| TOTAL STATE SOURCES | | \$979,734 | \$1,092,866 | \$1,337,838 | \$1,581,551 | \$8,903,544 | \$1,810,000 |
| FEDERAL SOURCES: | | | | | | | |
| Impact Aid PL874 | 84110 | \$85,950 | \$134,750 | \$83,280 | \$63,192 | \$49,293 | \$60,000 |
| TOTAL FEDERAL SOURCES | | \$85,950 | \$134,750 | \$83,280 | \$63,192 | \$49,293 | \$60,000 |
| OTHER SOURCES: | | | | | | | |
| Oper. Transfer from General Fund 02 | 85201 | \$2,435 | \$2,734 | \$0 | \$0 | \$0 | \$0 |
| Oper. Transfer from Special Revenue | 85220 | \$0 | \$31 | \$0 | \$0 | \$0 | \$0 |
| Sale/Fixed Assets | 85311 | \$0 | \$2,200 | \$780 | \$2,621 | \$2,550 | \$0 |
| Compensation for Losses | 85320 | \$8,054 | \$3,160 | \$395,711 | \$5,341 | \$1,783 | \$5,000 |
| Capital Leases | 85500 | \$1,944,570 | \$0 | \$157,240 | \$241,010 | \$393,653 | \$400,000 |
| TOTAL OTHER SOURCES | | \$1,955,059 | \$8,125 | \$553,730 | \$248,972 | \$397,986 | \$405,000 |
| TOTAL NON-FOUNDATION REVENUE | | \$3,990,694 | \$2,684,921 | \$3,486,372 | \$3,013,686 | \$11,017,618 | \$4,022,000 |
| Non-Foundation Revenue w/o Operating Transfers | | \$3,988,258 | \$2,682,157 | \$3,486,372 | \$3,013,686 | \$11,017,618 | \$4,022,000 |

General Fund 01 Revenues by Source



General Fund 01 Revenues 2022-2023



| | |
|--------------------|------------------|
| Local | \$ 121.506 |
| County | 29.896 |
| State | 1.350 |
| Federal | 0.060 |
| Other | 0.405 |
| Total | \$153.217 |
| Recapture | -41.600 |
| Net Revenue | \$111.617 |

w/o Budget Support

Funds in Millions

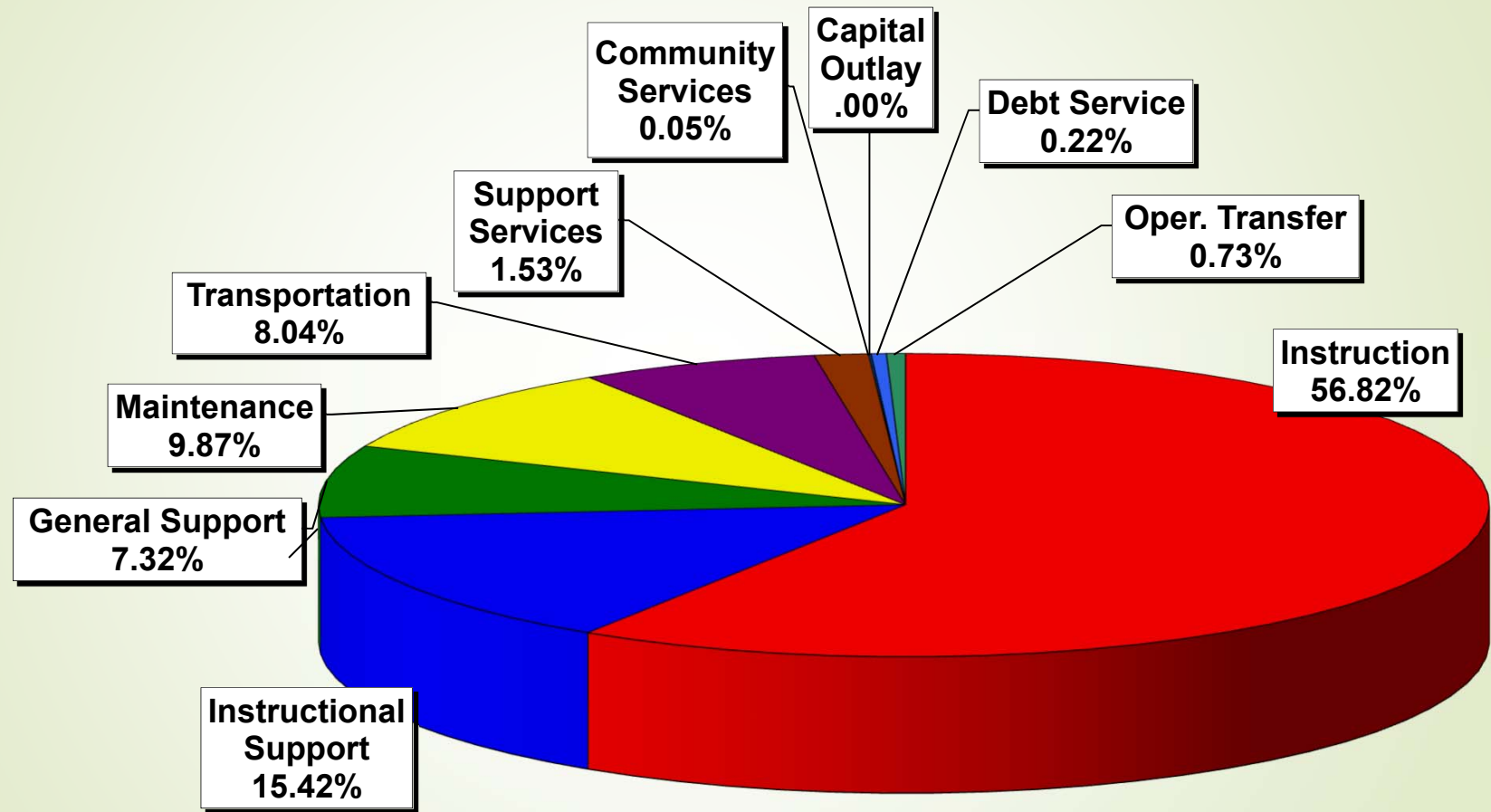
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2022-2023

| Acct. No. | Account Title | Salaries 01000- 01999 | Employee Benefits 02000- 02999 | Purchased Services 03000- 03999 | Supplies & Materials 04000- 04999 | Capital Outlay 05000- 05999 | Other Objects 06000- 06999 | Other Uses 07000- 07999 | Total Expenditures Current Fiscal Year |
|-------------|------------------------------------|-----------------------------|---|--|--|--------------------------------------|-------------------------------------|----------------------------------|---|
| 1000 | Instruction | | | | | | | | |
| 1100 | General Instruction | \$2,209,973.71 | \$1,329,602.85 | \$33,355.50 | \$125,177.50 | \$0.00 | \$1,015.00 | \$820,000.00 | \$4,519,124.56 |
| 1110 | Elementary Instruction | 19,420,642.43 | 7,734,005.59 | 99,100.96 | 580,043.36 | 32,226.57 | 787.00 | 285,026.19 | \$28,151,832.10 |
| 1120 | Junior High Instruction | 5,139,912.69 | 2,262,785.19 | 14,552.10 | 202,738.83 | 0.00 | 160.00 | 220,308.05 | \$7,840,456.86 |
| 1130 | Senior High Instruction | 8,578,870.97 | 3,819,612.29 | 97,411.01 | 294,851.10 | 7,962.40 | 4,025.00 | 192,118.87 | \$12,994,851.64 |
| 1131 | All Secondary Instruction | 0.00 | 0.00 | 0.00 | 12,379.50 | 0.00 | 0.00 | 0.00 | \$12,379.50 |
| 1135 | Concurrent Enrollment | 0.00 | 0.00 | 866,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$866,000.00 |
| 1150 | Tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 1210 | Students with Disabilities | 10,433,792.31 | 4,920,041.74 | 8,905.00 | 43,005.95 | 0.00 | 0.00 | 0.00 | \$15,405,745.00 |
| 1233 | Gifted and Talented | 485,480.51 | 153,356.78 | 2,335.97 | 5,256.03 | 0.00 | 0.00 | 0.00 | \$646,429.29 |
| 1250 | Tuition-Stu/Disabilities | 0.00 | 0.00 | 1,970,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$1,970,000.00 |
| 1260 | Educationally Disadvantaged | 54,491.40 | 32,465.92 | 3,708.00 | 50,698.21 | 0.00 | 1,642.00 | 0.00 | \$143,005.53 |
| 1265 | Summer Schl/Ext'd Programs | 20,484.16 | 4,599.12 | 608.94 | 1,069.56 | 0.00 | 0.00 | 0.00 | \$26,761.78 |
| 1270 | Limited English Proficient | 482,864.81 | 232,880.23 | 0.00 | 10,919.00 | 0.00 | 0.00 | 0.00 | \$726,664.04 |
| 1280 | Homebound | 22,215.00 | 0.00 | 19,470.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$41,685.00 |
| 1290 | Other Special Programs | 718,752.36 | 304,370.36 | 40.00 | 22,937.80 | 0.00 | 200.00 | 0.00 | \$1,046,300.52 |
| 1400 | Activities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | \$50,000.00 |
| 1410 | Student Activities - Elem. | 7,524.00 | 1,638.70 | 0.00 | 2,520.00 | 0.00 | 0.00 | 0.00 | \$11,682.70 |
| 1420 | Student Activities - Jr. High | 585,602.50 | 148,466.42 | 75,921.60 | 25,686.78 | 0.00 | 1,108.52 | 34,313.83 | \$871,099.65 |
| 1430 | Student Activities - Sr. High | 1,947,949.53 | 469,705.26 | 688,666.00 | 149,148.36 | 2,500.00 | 10,507.00 | 28,983.99 | \$3,297,460.14 |
| 1530 | Vocational Educ Grades 9-12 | 1,442,192.95 | 571,381.36 | 6,613.98 | 107,813.42 | 0.00 | 0.00 | 0.00 | \$2,128,001.71 |
| 1810 | Elementary Distance Learning | 82,620.00 | 44,895.34 | 109,625.00 | 5,289.35 | 0.00 | 0.00 | 0.00 | \$242,429.69 |
| | Total Instruction | 51,633,369.33 | 22,029,807.15 | 3,996,314.06 | 1,639,534.75 | 42,688.97 | 19,444.52 | 1,630,750.93 | \$80,991,909.71 |
| 2000 | Instructional Support | | | | | | | | |
| 2100 | Support Services-Student | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2110 | Guidance Services | 1,970,428.87 | 1,361,205.22 | 12,415.00 | 22,304.43 | 0.00 | 175.00 | 0.00 | \$3,366,528.52 |
| 2111 | Supervision of Guidance | 3,500.00 | 759.70 | 0.00 | 2,047.50 | 0.00 | 0.00 | 0.00 | \$6,307.20 |
| 2115 | Record Maintenance Services | 622,616.25 | 300,117.59 | 22,424.50 | 4,025.00 | 0.00 | 0.00 | 0.00 | \$949,183.34 |
| 2117 | Assessment Services | 0.00 | 8,284.36 | 10,003.00 | 1,229.00 | 0.00 | 0.00 | 0.00 | \$19,516.36 |
| 2122 | Attendance Services | 24,264.64 | 43,285.91 | 5,400.00 | 6,840.50 | 0.00 | 0.00 | 0.00 | \$79,791.05 |
| 2123 | Social Work Services | 372,751.96 | 231,901.97 | 100.00 | 784.94 | 0.00 | 0.00 | 0.00 | \$605,538.87 |
| 2124 | Student Accounting Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 2131 | Supervision of Health Services | 2,000.00 | 11,867.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$13,867.60 |
| 2132 | Health Services | 1,150,889.00 | 889,386.74 | 247,999.00 | 51,288.90 | 0.00 | 7,519.50 | 0.00 | \$2,347,083.14 |
| 2140 | Psychological Programs | 968,382.60 | 453,480.35 | 24,310.00 | 3,600.00 | 0.00 | 0.00 | 0.00 | \$1,449,772.95 |
| 2152 | Speech Services | 1,294,633.64 | 426,447.28 | 1,240.00 | 7,210.00 | 0.00 | 0.00 | 0.00 | \$1,729,530.92 |
| 2153 | Hearing Impaired Services | 228,835.13 | 102,441.35 | 6,015.00 | 1,534.95 | 0.00 | 0.00 | 0.00 | \$338,826.43 |
| 2171 | Occupational Therapy | 640,851.29 | 240,523.21 | 3,100.00 | 10,560.00 | 0.00 | 0.00 | 0.00 | \$895,034.50 |
| 2172 | Physical Therapy | 212,587.12 | 87,072.54 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | \$300,859.66 |
| 2173 | Visions Impaired/Vision Services | 60,900.00 | 24,636.44 | 0.00 | 600.00 | 0.00 | 0.00 | 0.00 | \$86,136.44 |
| 2210 | Impv of Instruction Services | 12,000.00 | 2,641.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$14,641.68 |
| 2211 | Supv of Improve/Instr Services | 192,431.30 | 43,535.52 | 22,087.02 | 4,347.48 | 2,770.00 | 500.00 | 0.00 | \$265,671.32 |
| 2212 | Instr/Curriculum Development | 313,974.00 | 88,840.84 | 6,111.50 | 6,300.50 | 1,130.00 | 1,200.00 | 0.00 | \$417,556.84 |
| 2213 | Staff Training (Certified) | 144,441.34 | 40,699.17 | 151,307.86 | 27,447.00 | 5,000.00 | 4,689.50 | 0.00 | \$373,584.87 |
| 2215 | Instructional Facilitators | 1,385,175.90 | 1,098,846.90 | 960.00 | 6,095.00 | 0.00 | 395.00 | 0.00 | \$2,491,472.80 |
| 2219 | Other Improve/Instr Services | 38,461.50 | 19,393.63 | 0.00 | 980.00 | 0.00 | 0.00 | 0.00 | \$58,835.13 |
| 2221 | Supv of Media Services | 5,130.26 | 1,136.54 | 0.00 | 1,503.00 | 0.00 | 0.00 | 0.00 | \$7,769.80 |
| 2222 | School Library Services | 1,253,051.35 | 509,393.60 | 4,340.70 | 120,219.35 | 0.00 | 325.00 | 74,731.82 | \$1,962,061.82 |
| 2230 | Supv of Special Ed Services | 200,700.44 | 46,915.26 | 1,700.00 | 34,129.00 | 0.00 | 300.00 | 0.00 | \$283,744.70 |
| 2240 | Technology Integration | 1,911,039.50 | 923,961.49 | 15,301.00 | 192,555.89 | 194,595.00 | 95.00 | 0.00 | \$3,237,547.88 |
| 2290 | Other Support Services | 382,048.90 | 270,221.39 | 3,550.00 | 29,637.50 | 0.00 | 0.00 | 0.00 | \$685,457.79 |
| | Total Instructional Support | 13,391,094.99 | 7,226,996.28 | 538,364.58 | 536,439.94 | 203,495.00 | 15,199.00 | 74,731.82 | \$21,986,321.61 |

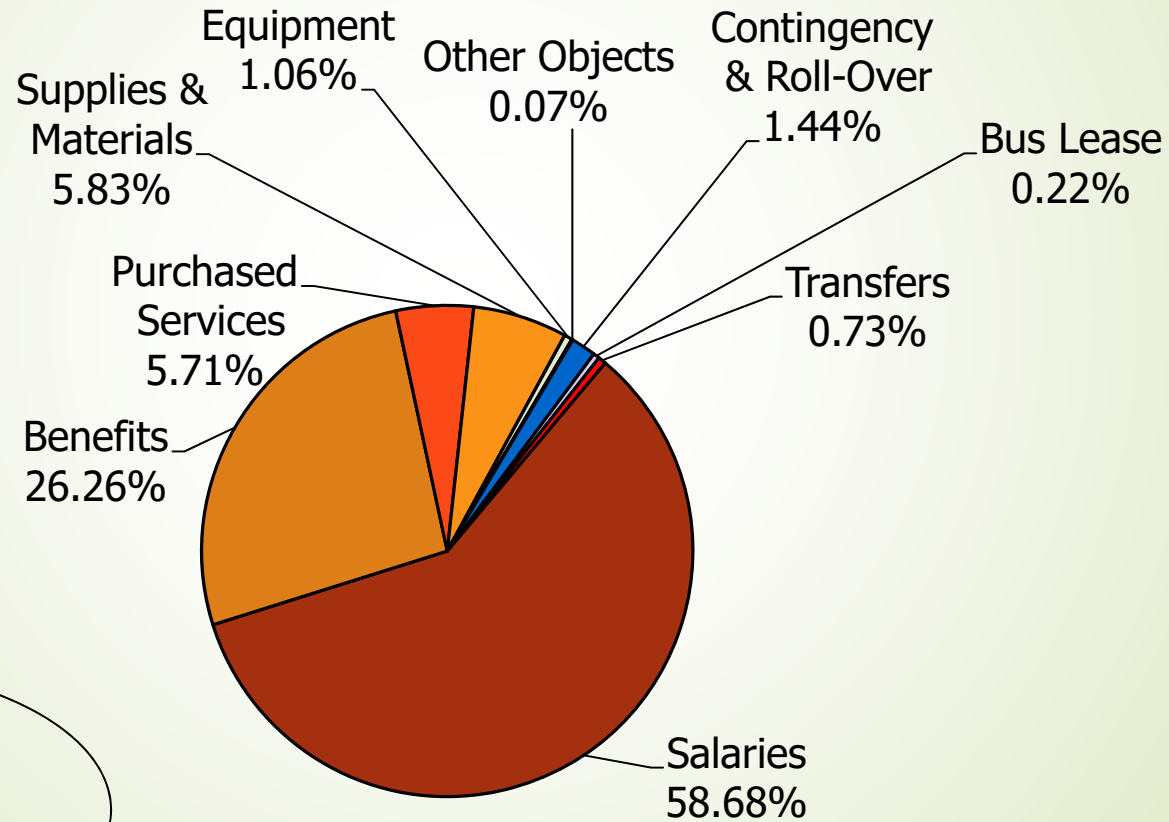
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2022-2023

| Acct. No. | Account Title | Salaries 01000- 01999 | Employee Benefits 02000- 02999 | Purchased Services 03000- 03999 | Supplies & Materials 04000- 04999 | Capital Outlay 05000- 05999 | Other Objects 06000- 06999 | Other Uses 07000- 07999 | Total Expenditures Current Fiscal Year |
|-------------|-------------------------------------|-----------------------------|---|--|--|--------------------------------------|-------------------------------------|----------------------------------|---|
| 3000 | General Support | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$30,000.00 |
| 3310 | General Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3311 | Superintendent Services | 451,094.00 | 198,158.35 | 15,750.00 | 49,904.00 | 0.00 | 7,320.00 | 0.00 | \$722,226.35 |
| 3321 | Principal Services | 4,895,498.55 | 2,187,782.32 | 43,696.55 | 118,153.86 | 0.00 | 8,280.74 | 0.00 | \$7,253,412.02 |
| 3329 | Other Support Servi.-Schl Admin | 0.00 | 0.00 | 0.00 | 19,488.00 | 0.00 | 0.00 | 0.00 | \$19,488.00 |
| 3330 | Business Administration | 437,474.76 | 172,321.70 | 39,845.00 | 13,986.00 | 0.00 | 1,800.00 | 0.00 | \$665,427.46 |
| 3331 | Fiscal Services | 371,883.66 | 134,588.54 | 60,200.00 | 27,256.90 | 942.10 | 890.00 | 0.00 | \$595,761.20 |
| 3332 | Purchasing Services | 115,998.71 | 47,488.37 | 1,620.00 | 6,421.50 | 0.00 | 135.00 | 0.00 | \$171,663.58 |
| 3333 | Warehouse/Distributing Services | 90,856.80 | 36,657.74 | 34,143.50 | 8,784.00 | 0.00 | 0.00 | 0.00 | \$170,442.04 |
| 3334 | Printing Services | 195,154.36 | 91,352.47 | 31,040.00 | 57,740.00 | 7,125.00 | 100.00 | 0.00 | \$382,511.83 |
| 3339 | Other Business Support Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3350 | Board of Education Services | 0.00 | 100.00 | 389,744.50 | 4,450.00 | 0.00 | 26,335.00 | 0.00 | \$420,629.50 |
| 3400 | General Operation/Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 348,187.50 | \$348,187.50 |
| 3410 | Supv of Maint/Plants | 205,886.20 | 109,054.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$314,940.56 |
| 3420 | Operating Building Services | 4,269,100.27 | 1,761,869.66 | 1,462,225.09 | 4,393,404.29 | 29,307.59 | 3,000.00 | 3,015.38 | \$11,921,922.28 |
| 3430 | Care/Upkeep of Grounds | 267,069.20 | 85,556.47 | 47,064.00 | 33,566.50 | 0.00 | 0.00 | 0.00 | \$433,256.17 |
| 3440 | Care/Upkeep of Equipment | 234,247.00 | 94,643.75 | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | \$333,390.75 |
| 3450 | Vehicle Maintenance | 51,480.00 | 12,070.78 | 2,000.00 | 24,755.00 | 0.00 | 0.00 | 0.00 | \$90,305.78 |
| 3460 | Security Services | 58,060.40 | 13,257.37 | 362,228.47 | 138,378.99 | 0.00 | 0.00 | 0.00 | \$571,925.23 |
| 3490 | Operation/Maint of Plant | 52,499.20 | 8,659.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$61,159.14 |
| 3500 | Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 3510 | Student - To/From School | 4,210,774.98 | 2,148,224.46 | 292,550.00 | 2,610.00 | 1,192,311.00 | 2,847.50 | 0.00 | \$7,849,317.94 |
| 3520 | Student - Activity | 308,393.50 | 99,841.53 | 28,960.00 | 117,768.55 | 0.00 | 0.00 | 0.00 | \$554,963.58 |
| 3530 | Supv of Transportation | 377,729.09 | 126,127.66 | 24,948.75 | 11,422.50 | 4,000.00 | 1,400.00 | 0.00 | \$545,628.00 |
| 3540 | Monitoring Services | 274,536.75 | 97,873.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$372,410.21 |
| 3550 | Vehicle Servicing | 528,512.00 | 226,358.07 | 65,183.75 | 976,987.76 | 11,800.00 | 2,500.00 | 0.00 | \$1,811,341.58 |
| 3560 | Other Student Transportation | 91,963.20 | 34,093.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$126,057.17 |
| 3590 | All Other Transportation | 25,000.00 | 69.09 | 133,634.45 | 29,090.45 | 9,750.00 | 0.00 | 0.00 | \$197,543.99 |
| 3810 | Planning Services | 0.00 | 0.00 | 93,496.50 | 0.00 | 0.00 | 0.00 | 0.00 | \$93,496.50 |
| 3830 | Staff Services | 505,385.63 | 291,836.25 | 193,213.01 | 76,854.67 | 6,029.62 | 3,373.00 | 0.00 | \$1,076,692.18 |
| 3850 | Technology Coordination | 541,805.21 | 190,571.47 | 260,630.00 | 7,213.50 | 1,350.00 | 0.00 | 0.00 | \$1,001,570.18 |
| 3900 | Other Support Services | 2,500.00 | 551.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$3,051.77 |
| | Total General Support | 18,592,903.47 | 8,169,109.55 | 3,582,173.57 | 6,122,736.47 | 1,262,615.31 | 57,981.24 | 351,202.88 | \$38,138,722.49 |
| 4000 | Community Services | | | | | | | | |
| 4190 | Non-Allow. Food Serv. Operations | 21,768.00 | 4,983.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$26,751.31 |
| 4300 | Community Services | 7,720.64 | 992.11 | 25,669.00 | 7,097.50 | 0.00 | 2,500.00 | 0.00 | \$43,979.25 |
| | Total Community Services | 29,488.64 | 5,975.42 | 25,669.00 | 7,097.50 | 0.00 | 2,500.00 | 0.00 | \$70,730.56 |
| 5000 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 5500 | Building Acquisition & Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 5600 | Building Improvement Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| | Total Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$0.00 |
| 6100 | Debt Service-Bus Lease/Pur | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,120.39 | 296,277.02 | \$317,397.41 |
| 6200 | Transfers to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,043,496.74 | \$1,043,496.74 |
| | Total Operating Budget | \$83,646,856.43 | \$37,431,888.40 | \$8,142,521.21 | \$8,305,808.66 | \$1,508,799.28 | \$116,245.15 | \$3,396,459.39 | <u>\$142,548,578.52</u> |

General Fund 01 Expenses by Function 2022-2023 Total \$142,548,578



Campbell County School District FY2023 Expenditures by Object General Fund 01

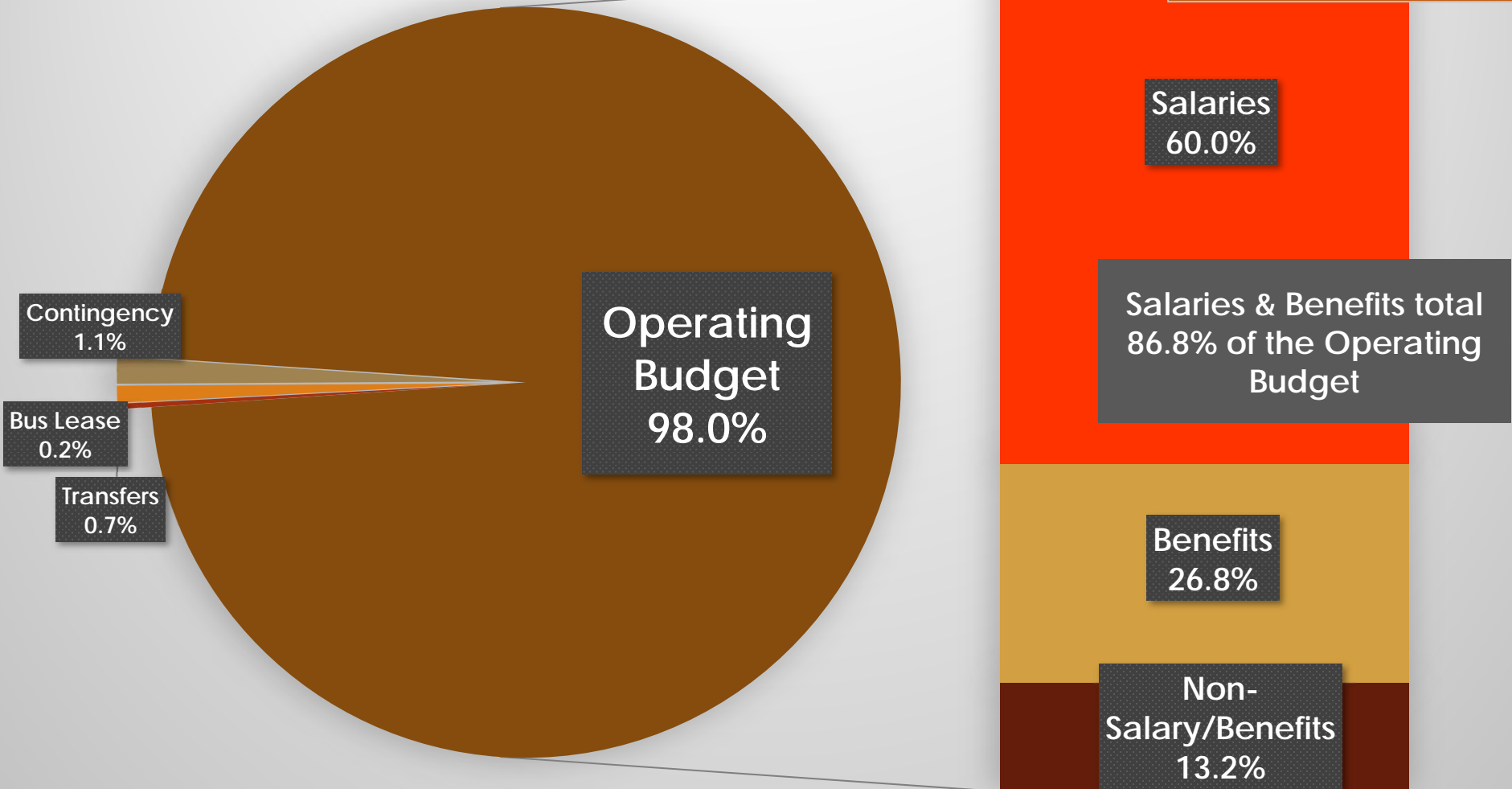


Total Expenses
\$142,548,578

2022-2023 Campbell County School District General Fund 01 Budget Summary

| | |
|---------------------|----------------------|
| Operating | \$139,548,925 |
| Bus Lease | 317,397 |
| Contingency | 1,638,759 |
| Oper Transfers | 1,043,497 |
| Budget Total | \$142,548,578 |

| Operating Budget | |
|------------------|----------------------|
| Salaries | \$ 83,646,856 |
| Benefits | 37,431,888 |
| Non-S&B | 18,470,181 |
| Total | \$139,548,925 |



General Fund 01 Increase

| | |
|-----------------------|-------------------------|
| ➤ 2022-2023 Budget | \$142,548,578 |
| ➤ 2021-2022 Budget | <u>142,236,340</u> |
| ➤ Increase in Fund 01 | \$ 312,238 or +0.22% |



General Funds Summary

| | |
|----------------------------|-------------------------|
| ➤ General Fund 01 | \$142,548,578 |
| ➤ Healthy Communities 03 | 62,125 |
| ➤ Sick Leave 04 | <u>60,000</u> |
| ➤ All FY2022 General Funds | \$142,670,703 |
| ➤ Previous Year Total | <u>142,381,736</u> |
| Increase | \$ 288,967 or +0.20% |

Budget Summary for Approval 2022-2023

| | |
|--------------------------------|-------------------|
| ➤ General Funds (0x) | \$142,670,703 |
| ➤ Special Revenues (2x) | 54,605,207 |
| ➤ Capital Projects (3x) | 35,267,115 |
| ➤ Nutrition Services, CAT (5x) | 5,802,118 |
| ➤ Insurance (60) | <u>28,034,666</u> |
| ➤ GRAND TOTAL – All Funds | \$266,379,809 |

Increase of \$2,931,052 or 1.21%
from prior year