



Campbell County School District

PRELIMINARY BUDGET 2022-2023

May 10, 2022



Campbell County School District
BUDGET SUMMARY
FY2023 PRELIMINARY ALL FUNDS

Fund Type / Description		2019-2020 as Amended	2020-2021 as Amended	2021-2022 Adopted	2022-2023 Preliminary	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$143,219,982.10	\$144,452,583.94	\$138,618,340.37	\$141,319,973.59	\$2,701,633.22	1.87%
Healthy Communities	03	125,000.00	125,000.00	85,395.84	63,231.54	(\$22,164.30)	-17.73%
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	138,763,736.21	141,443,205.13	\$2,679,468.92	1.85%
Special Revenue Funds							
Grants	20	10,000,000.00	30,000,000.00	42,250,000.00	40,046,000.00	(\$2,204,000.00)	-7.35%
Building Special Revenue	21	1,395,133.07	1,600,000.00	1,600,000.00	1,600,000.00	\$0.00	0.00%
Major Maintenance	22	6,221,476.33	8,514,271.14	8,560,368.52	8,865,000.00	\$304,631.48	3.58%
Rec Grants	25	2,820,036.64	2,543,383.51	2,568,965.65	2,532,041.24	(\$36,924.41)	-1.45%
Total Special Revenues		20,436,646.04	42,657,654.65	54,979,334.17	53,043,041.24	(\$1,936,292.93)	-4.54%
Capital Project Funds							
Depreciation	31	14,050,000.00	13,650,000.00	10,706,704.10	8,329,453.17	(\$2,377,250.93)	-17.42%
Component Projects	32	602,076.74	1,513,349.98	1,262,708.78	1,559,217.00	\$296,508.22	19.59%
Major Capital	33	2,875,156.35	2,427,107.46	1,318,627.69	6,759,193.81	\$5,440,566.12	224.16%
Capital Recreation Projects	34	5,038,161.09	5,002,826.79	5,199,549.42	7,049,549.42	\$1,850,000.00	36.98%
Total Capital Projects		22,565,394.18	22,593,284.23	18,487,589.99	23,697,413.40	\$5,209,823.41	23.06%
Enterprise Funds							
Nutrition Services	50	5,146,851.74	6,080,488.81	6,371,348.92	5,554,332.74	(\$817,016.18)	-13.44%
K' Enterprise Fund	51	51,066.79	52,847.16	54,772.68	57,511.33	\$2,738.65	5.18%
Total Enterprise		5,197,918.53	6,133,335.97	6,426,121.60	5,611,844.07	(\$814,277.53)	-13.28%
Internal Service Funds							
Insurance	60	24,645,203.33	25,758,045.13	27,555,975.41	26,199,581.63	(\$1,356,393.78)	-5.27%
ALL FUNDS TOTAL		\$216,250,144.18	\$241,779,903.92	\$246,212,757.38	\$249,995,085.47	\$3,782,328.09	1.56%

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 Adopted	2022-2023 Preliminary	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	2,473,545.56	2,163,954.28	698.97%
Excess Rev. Collected-Prior Years	0.00	0.00	0.00	39,626,428.03	39,626,428.03	#DIV/0!
Local Revenue	119,307,383.60	114,784,345.58	94,140,313.78	115,217,000.00	21,076,686.22	22.39%
County Revenue	29,670,932.06	28,335,091.88	23,633,435.31	28,563,000.00	4,929,564.69	20.86%
State Revenue	943,000.00	1,145,000.00	20,425,000.00	1,350,000.00	(19,075,000.00)	-93.39%
Federal Revenue	115,000.00	85,000.00	85,000.00	85,000.00	0.00	0.00%
Other Revenue	50,000.00	50,000.00	25,000.00	5,000.00	(20,000.00)	-80.00%
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	(46,000,000.00)	(46,000,000.00)	#DIV/0!
TOTAL REVENUE	143,219,982.10	144,452,583.94	138,618,340.37	141,319,973.59	2,701,633.22	1.95%
EXPENDITURES						
Operating Budget	134,269,026.98	139,098,979.68	136,063,004.86	138,921,165.18	2,858,160.32	2.10%
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	2,054,911.00	(313,000.00)	-13.22%
Operating Transfers	6,000,000.00	2,377,124.50	26,500.00	26,500.00	0.00	0.00%
TOTAL EXPENDITURES	143,219,982.10	144,452,583.94	138,618,340.37	141,319,973.59	2,701,633.22	1.95%

Budget Assessed Value History: FY2020 \$4,470,155,344 - FY2021 \$4,242,015,313 - FY2022 \$3,392,572,551 - FY2023 \$4,300,000,000 estimated

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	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	\$2,473,545.56	\$2,163,954.28	698.97%
Excess Revenue Collected in Prior Years	80100	0.00		0.00	0.00	0.00	39,626,428.03	\$39,626,428.03	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	107,500,000.00	\$22,685,686.23	26.75%
Operations Mill	81112	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%
Motor Vehicle Taxes	81120	5,600,000.00	5,836,690.04	5,800,000.00	8,394,970.23	8,000,000.00	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	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	100,000.00	(\$20,000.00)	-16.67%
BOCES Tax	81170	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%
Sub Total - Local Taxes		117,813,883.60	110,490,224.66	112,175,382.83	108,936,453.79	93,009,313.78	113,675,000.00	\$20,665,686.23	22.22%
Tuition	81300								
Concurrent Enrollment Tuition	81302	375,000.00	597,721.50	600,000.00	684,647.50	685,000.00	866,000.00	\$181,000.00	26.42%
Regular Day School Tuition	81320	0.00	2,079.20	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%
Tuition-Out of District-Regular Day Sch.	81330	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	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%
Tuition-In-State-Students/Disabilities	81370	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	15,000.00	\$0.00	0.00%
Other Interest Earned	81590	215,000.00	125,104.12	175,000.00	33,208.15	30,000.00	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	30,000.00	\$0.00	0.00%
Other Pupil Activity Income	81790	0.00	530.00	0.00	132.27	0.00	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	(46,000,000.00)	\$46,000,000.00	#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%
Indirect Costs	81850	150,000.00	157,691.33	200,000.00	201,713.16	200,000.00	250,000.00	\$50,000.00	25.00%
Other Local Revenue	81900								
Rental, School Facilities	81910	15,000.00	42,684.10	35,000.00	31,759.67	30,000.00	30,000.00	\$0.00	0.00%
Contributions & Donations	81920	1,000.00	250.00	1,000.00	0.00	1,000.00	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	140,000.00	\$130,000.00	1300.00%
Transportation - Public	81981	12,000.00	3,833.89	10,000.00	822.02	5,000.00	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	4,000.00	\$0.00	0.00%
ERATE Discount, Rebate, or Reimbursement	81991	0.00	239,235.48	50,000.00	124,914.24	120,000.00	175,000.00	\$55,000.00	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	69,217,000.00	(\$24,923,313.78)	-26.47%
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	25,800,000.00	\$5,444,564.69	26.75%
Motor Vehicle Tax	82120	1,340,000.00	1,400,805.69	1,400,000.00	2,014,792.83	1,915,000.00	1,520,000.00	(\$395,000.00)	-20.63%
Car Company Tax	82130	20,000.00	17,767.76	18,000.00	16,905.52	18,000.00	18,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	90,000.00	26,489.05	65,000.00	147,589.85	145,000.00	25,000.00	(\$120,000.00)	-82.76%
Fines & Forfeitures	82150	1,400,000.00	1,280,760.60	1,400,000.00	1,150,580.21	1,200,000.00	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%
Total County Revenue		29,670,932.06	27,798,414.14	28,335,091.88	27,295,329.74	23,633,435.31	28,563,000.00	\$4,929,564.69	20.86%

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	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	19,075,000.00	0.00	(\$19,075,000.00)	100.00%
Audit Adjustment - Foundation Program	83111	(500,000.00)	0.00	(500,000.00)	0.00	(500,000.00)	(500,000.00)	\$0.00	0.00%
State Land Income	83120	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Taylor Grazing	83130	43,000.00	34,562.36	40,000.00	34,980.97	40,000.00	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	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	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%
Payments Made to Recapture Districts	83191	(561,495.75)	0.00	(9,033,092.21)	0.00	(7,174,788.93)	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%
Other State Restricted	83290	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
WY Retirement Reimbursement (new FY2019)	83291	1,400,000.00	1,333,023.18	1,600,000.00	1,571,741.45	1,800,000.00	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	20,425,000.00	1,350,000.00	(\$19,075,000.00)	-93.39%
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	85,000.00	\$0.00	0.00%
Total Federal Revenue		115,000.00	83,279.77	85,000.00	63,192.00	85,000.00	85,000.00	\$0.00	0.00%
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%
Operating Transfer fr Special Revenue	85220	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	0.00	\$0.00	0.00%
Sale of Fixed Assets	85312	0.00	287.01	0.00	11,798.39	0.00	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	5,000.00	(\$20,000.00)	-80.00%
Capital Lease	85500	0.00	157,240.00	0.00	241,009.50	0.00	0.00	\$0.00	0.00%
Total Other Revenue		55,000.00	554,017.34	50,000.00	260,769.98	25,000.00	5,000.00	(\$20,000.00)	-80.00%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		139,756,500.00	132,039,069.53	140,052,362.28	143,980,341.69	138,308,749.09	99,220,000.00	(\$39,088,749.09)	-28.26%
GRAND TOTAL - ALL REVENUE		\$143,219,982.10	\$132,039,069.53	\$144,452,583.94	\$143,980,341.69	\$138,618,340.37	\$141,319,973.59	\$2,701,633.23	1.95%

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	\$4,300,000,000 <i>estimated</i>

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	Budget 2021-2022	Budget 2022-2023
LOCAL SOURCES:							
Concurrent Enrollment Tuition	81302	\$328,600	\$344,894	\$597,722	\$684,648	\$685,000	\$866,000
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	\$1,000	\$1,000
Interest	81510	\$241,134	\$625,724	\$316,572	\$13,841	\$15,000	\$15,000
Other Interest Earned	81590	\$105,180	\$207,126	\$125,104	\$33,208	\$30,000	\$15,000
Student Fees	81740	\$45,543	\$43,695	\$14,074	\$27,085	\$30,000	\$30,000
Other Pupil Activity Income	81790	\$0	\$342	\$530	\$132	\$0	\$0
Indirect Costs	81850	\$147,235	\$133,963	\$157,691	\$201,713	\$200,000	\$250,000
Rental	81910	\$13,675	\$11,675	\$42,684	\$31,760	\$30,000	\$30,000
Contributions/Donations	81920	\$0	\$0	\$250	\$0	\$1,000	\$1,000
Refund/Prior Years	81950	\$6,037	\$30,218	\$11,749	\$1,024	\$10,000	\$140,000
Public Transportation	81981	\$6,156	\$11,749	\$3,834	\$822	\$5,000	\$15,000
ERATE Discount, Rebate, or Reimburse.	81991	\$76,390	\$39,794	\$239,235	\$124,914	\$120,000	\$175,000
TOTAL LOCAL SOURCES		\$969,950	\$1,449,181	\$1,511,524	\$1,119,972	\$1,127,000	\$1,538,000
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	\$10,000	\$10,000
Pmts to Recapture Districts (Prior Yr Rev.)	83191	(\$9,075,199)	(\$3,109,505)	(\$3,867,188)	(\$9,033,092)	(\$7,174,789)	\$0
WY Retirement Reimbursement	83291	\$979,734	\$1,092,866	\$1,333,023	\$1,571,741	\$1,800,000	\$1,800,000
TOTAL STATE SOURCES		\$979,734	\$1,092,866	\$1,337,838	\$1,581,551	\$1,810,000	\$1,810,000
FEDERAL SOURCES:							
Impact Aid PL874	84110	\$85,950	\$134,750	\$83,280	\$63,192	\$85,000	\$85,000
TOTAL FEDERAL SOURCES		\$85,950	\$134,750	\$83,280	\$63,192	\$85,000	\$85,000
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	\$0	\$0
Compensation for Losses	85320	\$8,054	\$3,160	\$395,711	\$5,341	\$25,000	\$5,000
Capital Leases	85500	\$1,944,570	\$0	\$157,240	\$241,010	\$0	\$0
TOTAL OTHER SOURCES		\$1,955,059	\$8,125	\$553,730	\$248,972	\$25,000	\$5,000
TOTAL NON-FOUNDATION REVENUE		\$3,990,694	\$2,684,921	\$3,486,372	\$3,013,686	\$3,047,000	\$3,438,000
Non-Foundation Revenue w/o Operating Transfers		\$3,988,258	\$2,682,157	\$3,486,372	\$3,013,686	\$3,047,000	\$3,438,000