


Campbell County School District

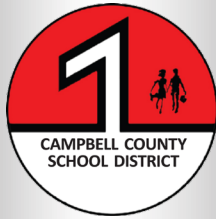
Annual Budget

2023-2024

July 19, 2023



Submitted by: David Bartlett, 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 2023-2024 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 the 2023-2024 budget, the individual schools will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2022-2023 will be allowed to be budgeted as “roll-over” or contingency in the 2023-2024 budget. The total of this “roll-over” contingency from 2022-2023 to 2023-2024 equaled \$851,575, down from a total of \$864,803 in the previous year.

Data used to prepare the 2023-2024 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 (CCSD) is the third largest district in Wyoming. The district serves approximately 9.5% of Wyoming’s K-12 students.

For the past three school terms Campbell County School District has experienced a relative stable level of student enrollment. CCSD is expecting an enrollment of over 8,500 students K-12 in the upcoming school year, similar to the FY23 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 can experience vulnerability due to the volatile nature of the coal, oil, and gas markets. With the surge in energy prices, particularly for petroleum, the need for employees in the mining industry (including oil & gas extraction) continues to increase.
- Wyoming’s unemployment rate continues to remain very low at 3.3%. Campbell County’s unemployment rate (2.6%) is currently well below the state average which has created some staffing issues for the District.
- Recently the housing market has been tight. The first quarter of 2022 was the largest transaction volume year in Gillette real estate history with 224 homes

sold. However, the market has softened due to low inventory and increased interest rates. The average list price for a house in Campbell County is \$333,312 which is up from \$309,058 from one year ago. The housing market has been identified as a limiting factor for families moving to Campbell County.

REVENUE REVIEW

Assessed Valuation

Campbell County's 2023 assessed valuation was released by the County Assessor on June 15, 2023 as being \$5,706,025,264. This represents an increase of \$1,166,755,075 or 25.70% from the 2022 assessed valuation of \$4,539,270,189 and is a result of increased 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 25, 2023, 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 \$2,853,000 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 25, 2023 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$5,706,000. 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 2022-2023 totaled \$6,674,549, up \$381,798 or 6.07% from the \$6,292,751 received in 2021-2022. Revenue for the 2023-2024 fiscal year is projected to increase by \$785,451 or 11.77% to \$7,460,000. In 2018-2019 the payment structure for these funds was 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 the payment method changed yet again to quarterly payments made to school districts.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2023-2024 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2020-2021, 2021-2022, and 2022-2023 respectively. Column 7 reports the 2023-2024 budget. Columns 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 \$6,802,103 in 2023-2024 compared to 2022-2023. The increase is primarily due to the increase in assessed value and a permanent external cost adjustment applied to the funding formula.

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. In 2022 the increase in mineral production increased the assessed value to \$4,539,270,189, the highest it had been since 2017, putting Campbell County firmly back in the recapture category. Assessed value has increased again in 2023 to \$5,706,025,264, up \$1,166,755,075 or 25.70%.

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 2023-2024.

Local Revenues

Local revenues are projected to increase from a budgeted amount of \$121,505,755 in 2022-2023 to \$154,605,632 in 2023-2024, an increase of \$33,099,877 or 27.24%, and is primarily a result of the increase in assessed valuation.

County Revenues

County revenues are projected to increase from a budgeted amount of \$29,895,621 in 2022-2023 to \$36,883,152 in 2023-2024, which is an increase of \$6,987,531 or 23.37%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees were not distributed in 2022-2023. It is projected that two payments will be received in 2023-2024, for a total of approximately \$70,000. In 2023-2024 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 \$1,643,213 for Wyoming Retirement contributions in 2022-2023 or 2.25% of eligible payments. The reimbursement for 2023-2024 is projected to be approximately \$1,800,000.

An excess in 25 and 6 mill levies collected in 2022-2023 will be included in the 2024 recapture payments to the Wyoming Department of Education.

Legislation enacted in February, 2023 removed special education reimbursement from the funding model and reduced the foundation guarantee by the same amount. In FY2023 Wyoming Department of Education reimbursed recapture districts for the prior year's special education expenses with a one-time payment in May, 2023. Beginning in FY2024 special education reimbursement will flow similarly to disbursements to entitlement district with fifteen percent being paid in August, ten percent each in September through April, with the remaining balance paid in May. Campbell County School District received \$22,400,330 in state special education reimbursement in FY2023 and expects to receive a similar amount in FY2024.

Federal Revenues

Campbell County School District received \$70,510 in Impact Aid funds in 2022-2023. It is anticipated that the district will continue to qualify for approximately \$70,000 in 2023-2024. 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 2023-2024 Campbell County School District revenue budget includes \$5,000 for potential compensation for losses due to damages of district property.

The district has four lease/purchase agreements for school buses, which are repaid with a small down payment when the lease is signed and four annual payments thereafter. The oldest agreement will be paid off in June, 2024, and the most recent lease/purchase will be paid off in June, 2027. Capital lease revenues of \$900,000 are budgeted in 2023-2024.

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

Non-Revenue

The 2022-2023 fiscal year was not as volatile as the previous year, but uncertainty remains surrounding financial concerns. To meet this challenge, the district implemented a system of painstaking reductions and meticulous budgeting. Enrollment has stabilized but 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 \$2,941,124, an increase of \$2,758,219 or 6.63%.

EXPENDITURE REVIEW

New positions in the general fund for 2023-2024 includes one elementary and one secondary Dual Language Immersion teacher, an elementary guidance counselor, an ACT Prep teacher, five secondary teachers, a special programs data clerk and one custodian. The Board of Trustees approved an increase to the certified base of \$1,500, an increase of 3.03 percent to the ESP salary schedule, and a step for all employees who are not topped out on their salary schedule. A one-time 2% stipend to topped out employees on the bachelor's plus 45, master's plus 45, and doctorate columns, as wells as ESP employees on the final step of their salary

schedule was also approved. Health insurance premiums will increase 7.3% and the workers compensation rate will increase from 1.62% to 1.75% for the 2023-2024 fiscal year.

Of further note, the Board also approved appeals requests and a partial wage study for instructional assistants, custodians and nutrition staff which impacted approximately 510 employees. Further wage reviews will likely take place during FY2024.

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. Without further Legislation the additional 15% will sunset in FY2026. The additional 15% must be tracked separately from the original 15% and cannot be spent on capital construction.

Legislation enacted in February, 2023 reduced the foundation guarantee by moving special education reimbursement outside of the funding model. This resulted in a decrease in the FY2023 foundation guarantee of \$22,400,000 for Campbell County School District, which further resulted in a decrease in cash cap from approximately \$40.534 million to approximately \$34.645 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 Spending Prioritization Policy fulfills 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 2023-2024 fiscal year. Due to the COVID Pandemic meal reimbursement to the nutrition program had been at the higher Summer Food Service Program rate during the summer of 2020 where all students meals were served at no charge through the 2021-2022 school year. Districts returned to the standard USDA Food & Nutrition Services programs for the 2022-2023 school year. In FY2023 the district saw 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	McKinney-Vento Homeless
ARP IDEA VI-B 611 and 619	Part B Flow-Through 611 & 619 (VI-B)
AWARE	Title I-A
BOCHES	Title I-D Neglected and Delinquent
WDE Position School Climate	Title II-A Teacher Quality
Carl Perkins	Title III ESL and Title III Immigrant
EPA Diesel Emissions Reduction Act	Title IV-A
ESSER II	1003a School Improvement
ESSER II Extended Learning	WY Dept of Health COVID Prevention
ESSER Elementary Summer School	Other State/Local Grants
ESSER Secondary Summer School	

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, David Bartlett, 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 19, 2023.

Respectfully,



David Bartlett
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, 2024. A public hearing will be held at the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming on the **19th day of July, 2023, 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:
David Bartlett

Assoc. Supt. for Instructional Support
Published: July 11, 2023

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

Funds		2021-2022		2022-2023	2023-2024
		Actual Transactions		Amended	PROPOSED
		Revenue	Expenditures	Budget	Budget
01	General	\$171,464,017	\$139,864,801	\$142,548,579	\$149,350,681
03	General-Healthy Communities	\$110	\$23,381	\$62,125	\$57,500
04	Sick Leave General Fund	\$489	\$38,115	\$60,000	\$60,000
20	Grants	\$12,908,884	\$13,771,747	\$40,046,067	\$26,000,000
21	Building Special Revenue	\$904,827	\$739,930	\$1,850,000	\$1,850,000
22	Major Maintenance	\$6,323,972	\$3,217,089	\$10,915,000	\$12,110,000
25	CCSD Rec Grants Spec. Rev.	\$913,698	\$942,561	\$2,594,139	\$2,589,817
31	Depreciation	\$11,840,608	\$2,523,965	\$33,128,987	\$39,988,479
32	Component Projects	\$963,111	\$762,709	\$1,557,217	\$1,471,204
33	Major Capital	\$104,117	\$99,644	\$6,754,721	\$6,726,306
34	Capital Recreation Projects	\$62,501	\$62,501	\$7,678,180	\$8,634,258
50	Nutrition Service	\$6,562,032	\$6,211,756	\$6,003,128	\$6,402,720
51	CAT/Preschool Enterprise	\$15,755	\$13,000	\$57,528	\$50,280
60	Insurance	\$22,129,621	\$21,971,647	\$28,034,666	\$28,165,837

Information presented is an estimate only. Final budget information will be available at the Public Hearing on July 19, 2023.

**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

FY2024 PROPOSED ALL FUNDS

Fund Type / Description		2020-2021 as Amended	2021-2022 as Amended	2022-2023 As Amended	2023-2024 Proposed	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$144,452,583.94	\$142,236,340.37	\$142,548,578.52	\$149,350,681.21	\$6,802,102.69	4.71%
Healthy Communities	03	125,000.00	85,395.84	62,124.98	57,500.00	(\$4,624.98)	-3.70%
Sick Leave	04	60,000.00	60,000.00	60,000.00	60,000.00	\$0.00	0.00%
Total General Funds		144,637,583.94	142,381,736.21	142,670,703.50	149,468,181.21	\$6,797,477.71	4.70%
Special Revenue Funds							
Grants	20	30,000,000.00	42,250,000.00	40,046,067.45	26,000,000.00	(\$14,046,067.45)	-46.82%
Building Special Revenue	21	1,600,000.00	1,600,000.00	1,850,000.00	1,850,000.00	\$0.00	0.00%
Major Maintenance	22	8,514,271.14	8,560,368.52	10,915,000.00	12,110,000.00	\$1,195,000.00	14.04%
Rec Grants	25	2,543,383.51	2,568,965.65	2,594,139.23	2,589,816.73	(\$4,322.50)	-0.17%
Total Special Revenues		42,657,654.65	54,979,334.17	55,405,206.68	42,549,816.73	(\$12,855,389.95)	-30.14%
Capital Project Funds							
Depreciation	31	13,650,000.00	24,324,704.10	33,128,987.32	39,988,478.88	\$6,859,491.56	50.25%
Component Projects	32	1,513,349.98	1,262,708.78	1,557,217.00	1,471,204.38	(\$86,012.62)	-5.68%
Major Capital	33	2,427,107.46	1,318,627.69	6,754,721.25	6,726,305.87	(\$28,415.38)	-1.17%
Capital Recreation Projects	34	5,002,826.79	5,199,549.42	7,678,180.14	8,634,258.08	\$956,077.94	19.11%
Total Capital Projects		22,593,284.23	32,105,589.99	49,119,105.71	56,820,247.21	\$7,701,141.50	34.09%
Enterprise Funds							
Nutrition Services	50	6,080,488.81	6,371,348.92	6,003,127.84	6,402,720.06	\$399,592.22	6.57%
K' Enterprise Fund	51	52,847.16	54,772.68	57,527.96	50,279.86	(\$7,248.10)	-13.72%
Total Enterprise		6,133,335.97	6,426,121.60	6,060,655.80	6,452,999.92	\$392,344.12	6.40%
Internal Service Funds							
Insurance	60	25,758,045.13	27,555,975.41	28,034,666.33	28,165,837.10	\$131,170.77	0.51%
ALL FUNDS TOTAL		\$241,779,903.92	\$263,448,757.38	\$281,290,338.02	\$283,457,082.17	\$2,166,744.15	0.90%

2023 - 2024 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	\$59,540,885.52	\$6,620,229.06	\$39,250,387.43	\$109,248.84	\$5,313,837.10	\$110,834,587.95
Local/County Sources	\$65,182,295.69	\$2,919,587.67	\$9,372,349.53	\$1,825,950.00	\$135,000.00	\$79,435,182.89
State Sources	\$23,770,000.00	\$7,760,000.00	\$8,197,510.25	\$0.00	\$0.00	\$39,727,510.25
Federal Sources	\$70,000.00	\$25,225,000.00	\$0.00	\$3,286,768.28	\$0.00	\$28,581,768.28
Total Revenues	\$148,563,181.21	\$42,524,816.73	\$56,820,247.21	\$5,221,967.12	\$5,448,837.10	\$258,579,049.37
Other Financing Sources						
Other Sources	\$905,000.00	\$25,000.00	\$0.00	\$1,231,032.80	\$22,717,000.00	\$24,878,032.80
Total Revenues & Other Financing Sources	\$149,468,181.21	\$42,549,816.73	\$56,820,247.21	\$6,452,999.92	\$28,165,837.10	\$283,457,082.17

Expenditures

Current Expenditures

Instruction	\$86,091,357.27	\$14,722,104.67	\$350,000.00	\$0.00	\$0.00	\$101,163,461.94
Instructional Support	\$20,976,998.30	\$11,217,917.15	\$0.00	\$0.00	\$0.00	\$32,194,915.45
General Support	\$10,975,934.38	\$120,032.14	\$0.00	\$0.00	\$0.00	\$11,095,966.52
Maintenance	\$15,550,222.10	\$1,373,503.21	\$0.00	\$0.00	\$0.00	\$16,923,725.31
Transportation	\$11,764,913.26	\$36,416.00	\$0.00	\$0.00	\$0.00	\$11,801,329.26
Support Services	\$2,676,424.35	\$804,458.41	\$180,000.00	\$14,000.00	\$28,165,837.10	\$31,840,719.86
Community Services	\$71,437.40	\$2,661,090.16	\$0.00	\$6,438,999.92	\$0.00	\$9,171,527.48
Capital Outlay	\$0.00	\$11,614,294.99	\$56,290,247.21	\$0.00	\$0.00	\$67,904,542.20
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	\$149,468,181.21	\$42,549,816.73	\$56,820,247.21	\$6,452,999.92	\$28,165,837.10	\$283,457,082.17
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**Campbell County School District
FY2024 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	\$59,540,885.52	\$6,350,908.90	\$39,250,387.43	\$5,398,085.94	\$110,540,267.79
REVENUE - LOCAL SOURCES	81000	0.00	269,320.16	0.00	25,000.00	\$294,320.16
Special District Taxes (25 Mill)	81111	142,650,632.00	0.00	0.00	0.00	\$142,650,632.00
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,900,000.00	0.00	0.00	0.00	\$5,900,000.00
Car Company Taxes	81130	65,000.00	0.00	0.00	0.00	\$65,000.00
Penalties & Interest on Del Taxes	81140	125,000.00	0.00	0.00	0.00	\$125,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		148,740,632.00	269,320.16	0.00	25,000.00	\$149,034,952.16
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	3,809,500.00	45,000.00	750,000.00	155,000.00	\$4,759,500.00
Interest on Major Maintenance	81520	0.00	350,000.00	0.00	0.00	\$350,000.00
Other Interest Earned	81590	350,000.00	0.00	0.00	0.00	\$350,000.00
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	130,000.00	\$130,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	325,000.00	\$325,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	45,000.00	\$45,000.00
Adult Breakfast Sales	81632	0.00	0.00	0.00	1,000.00	\$1,000.00
Food Service Special Functions	81640	0.00	0.00	0.00	93,000.00	\$93,000.00
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	51,025.00	0.00	0.00	\$51,025.00
Bookstore Sales	81720	0.00	50,360.00	0.00	0.00	\$50,360.00
Stu. Organizations Dues & Fees	81730	0.00	170.00	0.00	0.00	\$170.00
Fees	81740	50,000.00	212,807.00	0.00	11,000.00	\$273,807.00
Other Pupil Activity Income	81790	0.00	350,750.67	0.00	0.00	\$350,750.67
Pmts to State Foundation Prgm	81800	(126,315,988.31)	0.00	0.00	0.00	-\$126,315,988.31
Indirect Costs Revenue	81850	475,000.00	0.00	0.00	0.00	\$475,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	30,000.00	4,600.00	0.00	0.00	\$34,600.00
Contributions & Donations	81920	1,000.00	1,853,275.00	8,612,349.53	0.00	\$10,466,624.53
Refund of Prior Years Expend.	81950	10,000.00	1,600.00	0.00	850.00	\$12,450.00
Services-Other Local Gvt Units-Kid Clinic	81980	0.00	0.00	0.00	0.00	\$0.00
Transportation	81981	30,000.00	0.00	0.00	0.00	\$30,000.00
Miscellaneous	81990	3,000.00	0.00	0.00	100.00	\$3,100.00
ERATE Discount, Rebate, Reimb.	81991	215,000.00	0.00	0.00	100.00	\$215,100.00
Sale or Disposal of Property	81992	0.00	0.00	0.00	0.00	\$0.00
Total Local Revenue		28,299,143.69	3,188,907.83	9,372,349.53	1,985,950.00	\$42,846,351.05

**Campbell County School District
FY2024 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	34,236,152.00	0.00	0.00	0.00	\$34,236,152.00
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	32,000.00	0.00	0.00	0.00	\$32,000.00
Fines & Forfeitures	82150	1,200,000.00	0.00	0.00	0.00	\$1,200,000.00
Other	82190	(500,000.00)	0.00	0.00	0.00	-\$500,000.00
Total County Revenue		36,383,152.00	0.00	0.00	0.00	\$36,383,152.00
Sub-Total Local/County Revenue		64,682,295.69	3,188,907.83	9,372,349.53	1,985,950.00	\$79,229,503.05
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	0.00	0.00	0.00	0.00	\$0.00
Special Programs Reimbursement	83120	22,400,000.00	0.00	0.00	0.00	\$22,400,000.00
Taylor Grazing	83130	70,000.00	0.00	0.00	0.00	\$70,000.00
Tax Shortfall	83160	0.00	0.00	0.00	0.00	\$0.00
Major Bldg Facility Repr/Maint	83170	0.00	7,460,000.00	0.00	0.00	\$7,460,000.00
Out-of-State Tuition Reimbursement	83180	0.00	0.00	0.00	0.00	\$0.00
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	8,197,510.25	0.00	\$8,197,510.25
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		24,270,000.00	7,760,000.00	8,197,510.25	0.00	\$40,227,510.25
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	70,000.00	0.00	0.00	0.00	\$70,000.00
Federal Restricted Grants-In-Aid	84200	0.00	25,225,000.00	0.00	486,768.28	\$25,711,768.28
Lunch Program Reimbursement	84210	0.00	0.00	0.00	2,200,000.00	\$2,200,000.00
Breakfast Program Reimb.	84220	0.00	0.00	0.00	600,000.00	\$600,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		70,000.00	25,225,000.00	0.00	3,286,768.28	\$28,581,768.28

**Campbell County School District
FY2024 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	25,000.00	0.00	13,013,827.86	\$13,038,827.86
Fund 0x Health-Employer Portion	85000	0.00	0.00	0.00	0.00	\$0.00
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	976,235.47	\$976,235.47
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	1,606,945.35	\$1,606,945.35
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	137,650.37	\$137,650.37
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	547,610.14	\$547,610.14
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	43,288.21	\$43,288.21
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	15,865.67	\$15,865.67
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	1,049.76	\$1,049.76
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	275,000.00	\$275,000.00
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	5,815,750.98	\$5,815,750.98
Employee Dental Contributions	85092	0.00	0.00	0.00	241,776.19	\$241,776.19
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	0.00	0.00	0.00	1,231,032.80	\$1,231,032.80
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	900,000.00	0.00	0.00	0.00	\$900,000.00
Total Other Revenue		905,000.00	25,000.00	0.00	23,948,032.80	\$24,878,032.80
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		89,927,295.69	36,198,907.83	17,569,859.78	29,220,751.08	\$172,916,814.38
GRAND TOTAL - ALL REVENUE		\$149,468,181.21	\$42,549,816.73	\$56,820,247.21	\$34,618,837.02	\$283,457,082.17

**Campbell County School District
FY2024 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	\$25,500.00	\$3,310,403.36	\$0.00	\$0.00	\$3,335,903.36
1100	General Instruction	6,352,200.07	806,009.53	350,000.00	0.00	\$7,508,209.60
1105	Pre-School Instruction	0.00	338,477.29	0.00	0.00	\$338,477.29
1110	Elementary Instruction	28,696,441.82	5,575,694.10	0.00	0.00	\$34,272,135.92
1120	Junior High Instruction	7,786,726.55	130,383.21	0.00	0.00	\$7,917,109.76
1130	Senior High Instruction	13,951,058.30	347,288.69	0.00	0.00	\$14,298,346.99
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	57,664,806.24	7,197,852.82	350,000.00	0.00	\$65,212,659.06
1200	Special Instruction					
1210	Students with Disabilities	16,785,082.12	1,610,458.96	0.00	0.00	\$18,395,541.08
1211	ESY-Students w/Disabilities	0.00	483,313.89	0.00	0.00	\$483,313.89
1233	Gifted & Talented	675,212.75	14,622.78	0.00	0.00	\$689,835.53
1250	Tuition for Students/Disabilities	1,970,000.00	0.00	0.00	0.00	\$1,970,000.00
1260	Educationally Disadvantaged	188,190.07	329,168.45	0.00	0.00	\$517,358.52
1265	Summer Schl/Ext'd Programs	53,675.05	325,805.60	0.00	0.00	\$379,480.65
1270	Limited English Proficient	757,913.38	41,888.67	0.00	0.00	\$799,802.05
1280	Homebound	53,488.73	0.00	0.00	0.00	\$53,488.73
1290	Other Special Programs	1,102,184.61	97,175.56	0.00	0.00	\$1,199,360.17
	Total Special Instruction	21,585,746.71	2,902,433.91	0.00	0.00	\$24,488,180.62
1400	Student Activities	103,974.49	0.00	0.00	0.00	\$103,974.49
1410	Student Activities-Elem.	12,943.94	0.00	0.00	0.00	\$12,943.94
1420	Student Activities-Jr. High	889,128.98	102,986.15	0.00	0.00	\$992,115.13
1430	Students Activities-Sr. High	3,456,102.97	715,297.92	0.00	0.00	\$4,171,400.89
	Total Student Activites	4,462,150.38	818,284.07	0.00	0.00	\$5,280,434.45
1500	Career & Technical Education					
1530	Career & Technical Education	2,107,154.62	493,130.51	0.00	0.00	\$2,600,285.13
	Total CTE	2,107,154.62	493,130.51	0.00	0.00	\$2,600,285.13
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	245,999.32	0.00	0.00	0.00	\$245,999.32
1820	Junior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
1830	Senior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
	Total Distance Learning	245,999.32	0.00	0.00	0.00	\$245,999.32
	Total Instruction	86,091,357.27	14,722,104.67	350,000.00	0.00	\$101,163,461.94
2000	Instructional Support	0.00	1,268,612.55	0.00	0.00	\$1,268,612.55
2100	Pupil Services	53,775.58	0.00	0.00	0.00	\$53,775.58
2110	Guidance Services	2,825,513.37	3,927,373.61	0.00	0.00	\$6,752,886.98
2111	Supervision of Guidance	6,308.67	0.00	0.00	0.00	\$6,308.67
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	948,835.34	0.00	0.00	0.00	\$948,835.34
2117	Aessment Services	57,612.47	65,000.00	0.00	0.00	\$122,612.47
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	144,737.93	13,762.16	0.00	0.00	\$158,500.09
2123	Social Work Services	485,887.00	0.00	0.00	0.00	\$485,887.00

**Campbell County School District
FY2024 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
2124	Student Accounting Services	0.00	0.00	0.00	0.00	\$0.00
2131	Supv of Health Services	64,068.95	3,803.52	0.00	0.00	\$67,872.47
2132	Health Services	1,975,254.57	172,933.93	0.00	0.00	\$2,148,188.50
2140	Psychological Programs	1,535,044.68	71,717.76	0.00	0.00	\$1,606,762.44
2152	Speech Services	1,953,527.09	4,068.68	0.00	0.00	\$1,957,595.77
2153	Hearing Impaired Services	334,014.86	0.00	0.00	0.00	\$334,014.86
2171	Occupational Therapy	938,211.93	4,235.42	0.00	0.00	\$942,447.35
2172	Physical Therapy	316,556.17	118.99	0.00	0.00	\$316,675.16
2173	Visually Impaired/Vision Service	90,278.55	0.00	0.00	0.00	\$90,278.55
2181	Case Manager	1,986.85	0.00	0.00	0.00	\$1,986.85
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	11,731,614.01	4,263,014.07	0.00	0.00	\$15,994,628.08
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	14,641.68	52,110.07	0.00	0.00	\$66,751.75
2211	Supv of Improve/Instr Services	285,298.27	27,760.37	0.00	0.00	\$313,058.64
2212	Instr/Curriculum Development	424,174.69	0.00	0.00	0.00	\$424,174.69
2213	Staff Training (Certified)	391,190.25	2,480,297.81	0.00	0.00	\$2,871,488.06
2215	Instructional Facilitators	2,056,424.33	2,759,139.36	0.00	0.00	\$4,815,563.69
2219	Other Improve/Instr Services	60,909.81	0.00	0.00	0.00	\$60,909.81
2221	Supv of Media Services	7,730.18	0.00	0.00	0.00	\$7,730.18
2222	School Library Services	2,032,499.30	17,708.76	0.00	0.00	\$2,050,208.06
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	291,019.17	0.00	0.00	0.00	\$291,019.17
2240	Technology Integration	3,326,844.81	195,110.37	0.00	0.00	\$3,521,955.18
2290	Other Support Services	354,651.80	154,163.79	0.00	0.00	\$508,815.59
	Total Staff Services	9,245,384.29	5,686,290.53	0.00	0.00	\$14,931,674.82
	Total Instructional Support	20,976,998.30	11,217,917.15	0.00	0.00	\$32,194,915.45
3000	General Support	36,777.00	28,200.08	0.00	0.00	\$64,977.08
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	728,283.84	0.00	0.00	0.00	\$728,283.84
3312	Community Relations Services	0.00	0.00	0.00	0.00	\$0.00
3321	Principal Services	7,667,951.44	89,983.06	0.00	0.00	\$7,757,934.50
3329	Other Support-School Admin	22,683.00	0.00	0.00	0.00	\$22,683.00
3330	Business Administration	654,198.00	0.00	0.00	0.00	\$654,198.00
3331	Fiscal Services	619,725.57	0.00	0.00	0.00	\$619,725.57
3332	Purchasing Services	178,219.73	0.00	0.00	0.00	\$178,219.73
3333	Warehouse/Distributing Serv	190,693.06	0.00	0.00	0.00	\$190,693.06
3334	Printing Services	456,773.24	0.00	0.00	0.00	\$456,773.24
3335	Data Processing Services	0.00	0.00	0.00	0.00	\$0.00
3339	Other Business Support Serv.	0.00	1,849.00	0.00	0.00	\$1,849.00
3350	Board of Education Services	420,629.50	0.00	0.00	0.00	\$420,629.50
	Total General Administration	10,939,157.38	91,832.06	0.00	0.00	\$11,030,989.44
3400	General Operation/Maint	348,187.50	0.00	0.00	0.00	\$348,187.50
3410	Supv of Maint/Plants	337,275.45	0.00	0.00	0.00	\$337,275.45
3420	Operating Bldg Services	13,239,061.03	318,911.09	0.00	0.00	\$13,557,972.12
3430	Care/Upkeep of Grounds	535,721.95	0.00	0.00	0.00	\$535,721.95
3440	Care/Upkeep of Equipment	278,967.27	786.50	0.00	0.00	\$279,753.77
3450	Vehicle Maintenance	155,497.80	0.00	0.00	0.00	\$155,497.80
3460	Security Services	603,280.60	58,100.61	0.00	0.00	\$661,381.21
3461	School Safety	0.00	0.00	0.00	0.00	\$0.00
3470	Major Bldg & Facility Maint.	0.00	995,705.01	0.00	0.00	\$995,705.01

**Campbell County School District
FY2024 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
3490	Operation/Maint of Plant	52,230.50	0.00	0.00	0.00	\$52,230.50
	Total Operation/Maintenance	15,550,222.10	1,373,503.21	0.00	0.00	\$16,923,725.31
3500	Transportation	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	7,693,875.66	0.00	0.00	0.00	\$7,693,875.66
3520	Student - Activity	721,065.93	0.00	0.00	0.00	\$721,065.93
3530	Supv of Transportation	539,018.66	0.00	0.00	0.00	\$539,018.66
3540	Monitoring Services	582,803.04	0.00	0.00	0.00	\$582,803.04
3550	Vehicle Servicing	1,841,373.48	0.00	0.00	0.00	\$1,841,373.48
3560	Other Student Transportation	189,618.08	0.00	0.00	0.00	\$189,618.08
3590	All Other Transportation	197,158.41	36,416.00	0.00	0.00	\$233,574.41
	Total Transportation	11,764,913.26	36,416.00	0.00	0.00	\$11,801,329.26
3800	Support Services - Central					\$0.00
3810	Planning Services	93,496.50	0.00	0.00	0.00	\$93,496.50
3820	Information Services	77,675.00	0.00	0.00	0.00	\$77,675.00
3830	Staff Services	1,213,098.37	0.00	0.00	28,165,837.10	\$29,378,935.47
3850	Technology Coordination	1,286,025.31	0.00	180,000.00	0.00	\$1,466,025.31
	Total Support Services	2,670,295.18	0.00	180,000.00	28,165,837.10	\$31,016,132.28
3900	Other Support Services	6,129.17	804,458.41	0.00	14,000.00	\$824,587.58
	Total Other Support Services	6,129.17	804,458.41	0.00	14,000.00	\$824,587.58
	Total General Support	40,967,494.09	2,334,409.76	180,000.00	28,179,837.10	\$71,661,740.95
4000	Community Services	0.00	270,574.54	0.00	0.00	\$270,574.54
4100	Food Service Operations	0.00	0.00	0.00	6,388,720.06	\$6,388,720.06
4190	Non-Allowable Food Service	26,940.42	0.00	0.00	0.00	\$26,940.42
4200	Enterprise Operations	0.00	0.00	0.00	50,279.86	\$50,279.86
4300	Community Services	44,496.98	2,390,515.62	0.00	0.00	\$2,435,012.60
	Total Community Services	71,437.40	2,661,090.16	0.00	6,438,999.92	\$9,171,527.48
5000	Capital Outlay	0.00	7,938,494.38	8,806,067.20	0.00	\$16,744,561.58
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	2,027,690.47	387,334.28	0.00	\$2,415,024.75
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	0.00	0.00	45,747,571.90	0.00	\$45,747,571.90
5600	Building Improvement	0.00	1,648,110.14	1,349,273.83	0.00	\$2,997,383.97
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	0.00	11,614,294.99	56,290,247.21	0.00	\$67,904,542.20
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	\$149,468,181.21	\$42,549,816.73	\$56,820,247.21	\$34,618,837.02	\$283,457,082.17

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2020-2021 as Amd'd 6/8/2021	2021-2022 as Amd'd 6/14/2022	2022-2023 As Amd'd 6/13/2023	2023-2024 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	4,400,221.66	309,591.28	2,758,218.77	2,941,123.64	182,904.87	6.63%
Excess Rev. Collected-Prior Years	0.00	0.00	28,173,983.89	56,491,761.88	28,317,777.99	100.51%
Local Revenue	114,784,345.58	94,140,313.78	170,350,162.77	154,605,632.00	(15,744,530.77)	-9.24%
County Revenue	28,335,091.88	23,633,435.31	39,895,621.13	36,883,152.00	(3,012,469.13)	-7.55%
State Revenue	1,145,000.00	24,043,000.00	23,750,329.74	23,770,000.00	19,670.26	0.08%
Federal Revenue	85,000.00	85,000.00	60,000.00	70,000.00	10,000.00	16.67%
Other Revenue	50,000.00	25,000.00	405,000.00	905,000.00	500,000.00	123.46%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	0.00	0.00	0.00	0.00	0.00	0.00%
Recapture	(4,347,075.18)	0.00	(122,844,737.78)	(126,315,988.31)	(3,471,250.53)	2.83%
TOTAL REVENUE	144,452,583.94	142,236,340.37	142,548,578.52	149,350,681.21	6,802,102.69	4.77%
EXPENDITURES						
Operating Budget	139,098,979.68	136,063,004.86	139,548,925.12	145,817,801.18	6,268,876.06	4.49%
Bus Lease/Purchase P & I	614,344.00	160,924.51	317,397.41	317,397.41	0.00	0.00%
Contingency/Roll-Over	2,362,135.76	2,367,911.00	1,638,759.25	2,171,985.88	533,226.63	32.54%
Operating Transfers	2,377,124.50	3,644,500.00	1,043,496.74	1,043,496.74	0.00	0.00%
TOTAL EXPENDITURES	144,452,583.94	142,236,340.37	142,548,578.52	149,350,681.21	6,802,102.69	4.77%
Budget Assessed Value History: FY2021 \$4,242,015,313 - FY2022 \$3,392,572,551 - FY2023 \$4,539,270,189 - FY2024 \$5,706,025,264						

CAMPBELL COUNTY SCHOOL DISTRICT 2023-2024 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct.	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	Budget to Budget	Bdgt to Bdgt
	No.	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Inc/(Dec)	Inc/(Dec)
Budget Support/Prior Years	80100	\$4,390,721.66		\$309,591.28		\$2,758,218.77		\$2,941,123.64	\$182,904.87	6.63%
Excess Revenue Collected in Prior Years	80100	0.00	0.00	0.00	0.00	28,173,983.89	0.00	56,491,761.88	\$28,317,777.99	0.00%
REVENUE FROM LOCAL SOURCES		81xxx								
Special District Taxes (25 Mill)	81111	106,050,382.83	100,362,224.45	84,814,313.78	83,468,535.70	113,481,754.73	170,487,864.19	142,650,632.00	\$29,168,877.27	25.70%
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	5,800,000.00	8,394,970.23	8,000,000.00	5,648,318.00	6,000,000.00	5,768,854.56	5,900,000.00	(\$100,000.00)	-1.67%
Car Company Taxes	81130	75,000.00	70,439.67	75,000.00	55,742.63	75,000.00	60,370.01	65,000.00	(\$10,000.00)	-13.33%
Penalties & Interest on Delinquent Taxes	81140	250,000.00	108,819.44	120,000.00	186,899.22	200,000.00	121,256.68	125,000.00	(\$75,000.00)	-37.50%
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%
Tuition	813xx									
Concurrent Enrollment Tuition	81302	600,000.00	684,647.50	685,000.00	865,221.50	900,000.00	829,443.00	900,000.00	\$0.00	0.00%
Regular Day School Tuition	81320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Distance Education Tuition	81321	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	825.00	1,000.00	980.00	1,000.00	375.00	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	400,000.00	13,841.35	15,000.00	85,298.86	150,000.00	3,560,845.47	3,800,000.00	\$3,650,000.00	2433.33%
Other Interest Earned	81590	175,000.00	33,208.15	30,000.00	13,002.44	15,000.00	343,097.21	350,000.00	\$335,000.00	2233.33%
Pupil Activities	81700									
Student Fees	81740	45,000.00	27,084.69	30,000.00	41,983.35	45,000.00	50,189.36	50,000.00	\$5,000.00	11.11%
Other Pupil Activity Income	81790	0.00	132.27	0.00	230.00	0.00	140.00	0.00	\$0.00	0.00%
Pmnts to State Foundation Program (Recapture)	81800	(3,309,612.43)	(4,347,075.18)	0.00	0.00	(41,600,000.00)	(122,844,737.78)	(126,315,988.31)	\$84,715,988.31	203.64%
Indirect Costs	81850	200,000.00	201,713.16	200,000.00	293,727.75	300,000.00	484,772.71	475,000.00	\$175,000.00	58.33%
Other Local Revenue	81900									
Rental, School Facilities	81910	35,000.00	31,759.67	30,000.00	17,515.00	20,000.00	33,600.00	30,000.00	\$10,000.00	50.00%
Contributions & Donations	81920	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	50,000.00	1,023.99	10,000.00	150,628.09	150,000.00	1,576.82	10,000.00	(\$140,000.00)	-93.33%
Transportation - Public	81981	10,000.00	822.02	5,000.00	13,427.34	15,000.00	27,323.92	30,000.00	\$15,000.00	100.00%
Miscellaneous	81990	4,000.00	2,075.35	4,000.00	1,097.52	2,000.00	2,984.41	3,000.00	\$1,000.00	50.00%
ERATE Discount, Rebate, or Reimbursement	81991	50,000.00	124,914.24	120,000.00	184,779.95	150,000.00	211,388.74	215,000.00	\$65,000.00	100.00%
Sub Total - Local Revenue excluding Recapture		113,746,882.83	110,058,501.18	94,140,313.78	91,027,387.35	121,505,754.73	181,984,082.08	154,605,632.00	\$33,099,877.27	27.24%
Total Local Revenue deducting Recapture		110,437,270.40	105,711,426.00	94,140,313.78	91,027,387.35	79,905,754.73	59,139,344.30	28,289,643.69	(\$51,616,111.04)	-64.60%
REVENUE FROM COUNTY SOURCES		82xxx								
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	25,452,091.88	23,965,461.33	20,355,435.31	20,032,448.19	27,235,621.13	40,917,086.45	34,236,152.00	\$7,000,530.87	25.70%
Motor Vehicle Tax	82120	1,400,000.00	2,014,792.83	1,915,000.00	1,355,596.30	1,400,000.00	1,384,525.05	1,400,000.00	\$0.00	0.00%
Car Company Tax	82130	18,000.00	16,905.52	18,000.00	13,378.23	15,000.00	14,488.80	15,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	65,000.00	147,589.85	145,000.00	44,856.33	45,000.00	29,101.85	32,000.00	(\$13,000.00)	-28.89%
Fines & Forfeitures	82150	1,400,000.00	1,150,580.21	1,200,000.00	1,161,868.39	1,200,000.00	1,184,748.47	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		28,335,091.88	27,295,329.74	23,633,435.31	22,608,147.44	29,895,621.13	43,529,950.62	36,883,152.00	\$6,987,530.87	23.37%

CAMPBELL COUNTY SCHOOL DISTRICT 2023-2024 GENERAL FUND 01 REVENUE PROJECTIONS

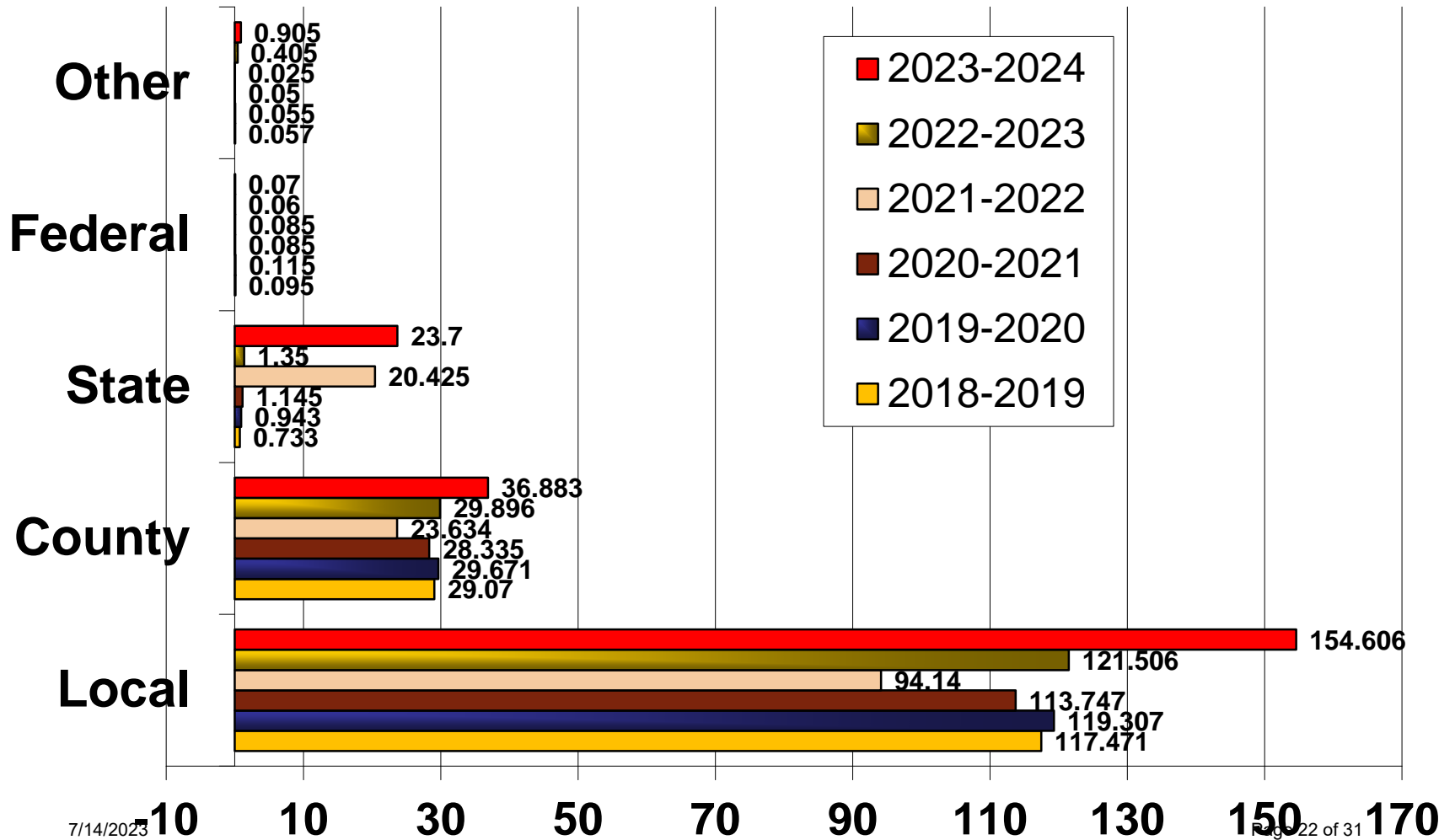
	Acct. No.	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)	
REVENUE FROM STATE SOURCES 83xxx											
State Revenue	Foundation Program (Entitlement)	83110	0.00	0.00	22,693,000.00	48,904,616.55	0.00	0.00	0.00	\$0.00	100.00%
	Audit Adjustment - Foundation Program	83111	(500,000.00)	0.00	(500,000.00)	(76,312.65)	(500,000.00)	0.00	(500,000.00)	\$0.00	0.00%
	Special Programs Reimbursement	83120	0.00	0.00	0.00	0.00	0.00	22,400,329.74	22,400,000.00	\$22,400,000.00	0.00%
	Taylor Grazing	83130	40,000.00	34,980.97	40,000.00	33,543.11	40,000.00	0.00	70,000.00	\$30,000.00	75.00%
	Tax Shortfall	83160	9,033,092.21	9,033,092.21	7,174,788.93	7,174,788.93	0.00	0.00	0.00	\$0.00	0.00%
	Out-of-State Tuition Reimbursement	83180	5,000.00	9,809.34	10,000.00	0.00	10,000.00	0.00	0.00	(\$10,000.00)	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	(9,033,092.21)	0.00	(7,174,788.93)	0.00	0.00	0.00	0.00	\$0.00	0.00%
	Restricted State Grants-In-Aid	83200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	Other State Restricted	83290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	WY Retirement Reimbursement	83291	1,600,000.00	1,571,741.45	1,800,000.00	1,728,754.84	1,800,000.00	1,643,213.24	1,800,000.00	\$0.00	0.00%
Total State Revenue		1,145,000.00	10,649,623.97	24,043,000.00	57,765,390.78	1,350,000.00	24,043,542.98	23,770,000.00	\$22,420,000.00	1660.74%	
REVENUE FROM FEDERAL SOURCES 84xxx											
Federal Rev	Unrestricted Grants in Aid	84100									
	Impact Aid	84110	85,000.00	63,192.00	85,000.00	49,293.00	60,000.00	70,510.00	70,000.00	\$10,000.00	16.67%
	Total Federal Revenue		85,000.00	63,192.00	85,000.00	49,293.00	60,000.00	70,510.00	70,000.00	\$10,000.00	16.67%
OTHER REVENUE 85xxx											
Other Revenue	Operating Transfer fr other General Funds	85201	0.00	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	2,621.00	0.00	2,550.00	0.00	0.00	0.00	\$0.00	0.00%
	Sale of Fixed Assets	85312	0.00	11,798.39	0.00	9,500.00	0.00	0.00	0.00	\$0.00	0.00%
	Compensation for Losses	85320	50,000.00	5,341.09	25,000.00	1,783.46	5,000.00	22,700.00	5,000.00	\$0.00	0.00%
	Capital Lease	85500	0.00	241,009.50	0.00	393,653.00	400,000.00	422,942.00	900,000.00	\$500,000.00	0.00%
	Total Other Revenue		50,000.00	260,769.98	25,000.00	407,486.46	405,000.00	445,642.00	905,000.00	\$500,000.00	123.46%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT			140,052,362.28	143,980,341.69	141,926,749.09	171,857,705.03	111,616,375.86	127,228,989.90	89,917,795.69	(\$21,698,580.17)	-19.44%
GRAND TOTAL - ALL REVENUE			\$144,443,083.94	\$143,980,341.69	\$142,236,340.37	\$171,857,705.03	\$142,548,578.52	\$127,228,989.90	\$149,350,681.21	\$6,802,102.69	4.77%

Assessed Value	
2019-2020	\$4,470,155,344
2020-2021	\$4,242,015,313
2021-2022	\$3,392,572,551
2022-2023	\$4,539,270,189
2023-2024	\$5,706,025,264

**CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources**

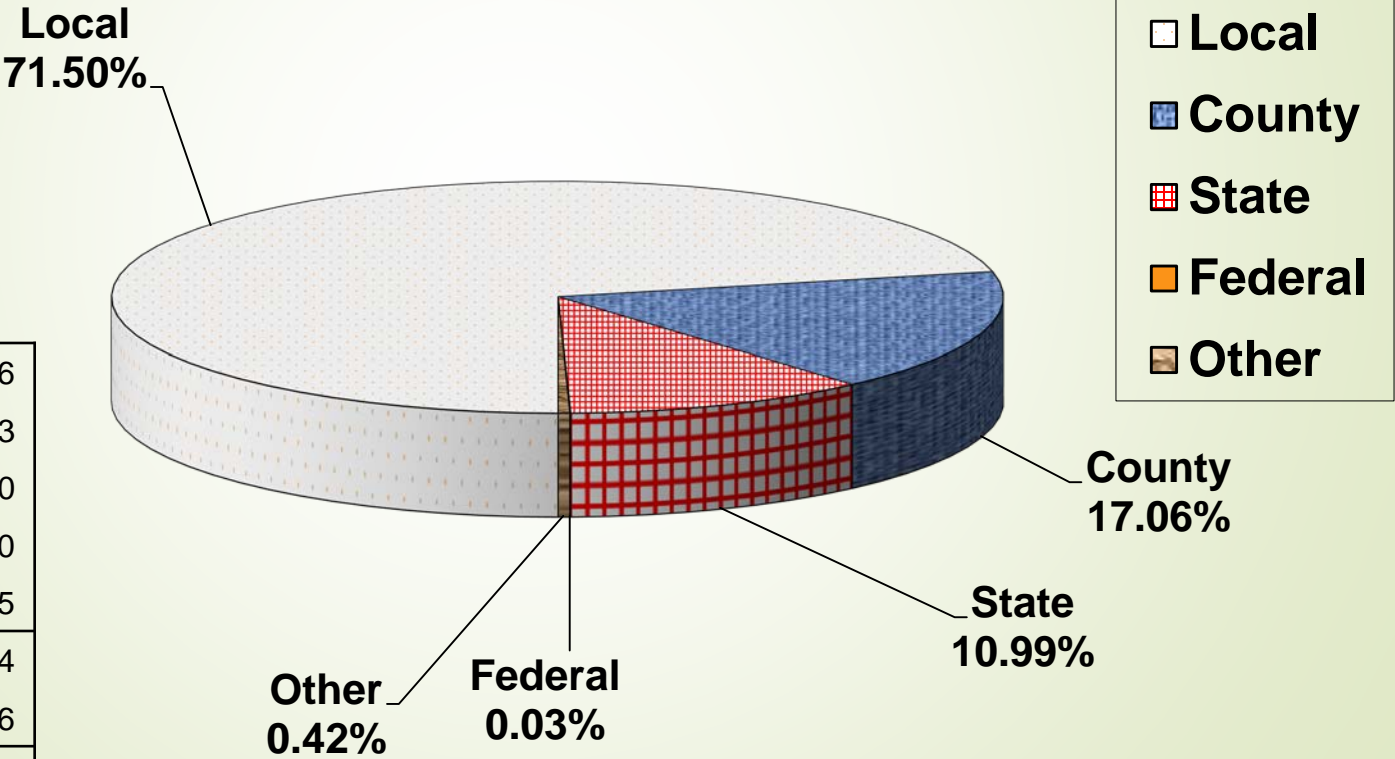
Description	Object Code	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Budget 2023-2024
LOCAL SOURCES:							
Concurrent Enrollment Tuition	81302	\$344,894	\$597,722	\$684,648	\$865,222	\$829,443	\$900,000
Regular Day School Tuition	81320	\$0	\$2,079	\$0	\$0	\$0	\$0
Distance Education Tuition	81321	\$0	\$0	\$0	\$0	\$0	\$0
Adult Education	81340	\$0	\$0	\$825	\$980	\$375	\$1,000
Interest	81510	\$625,724	\$316,572	\$13,841	\$85,299	\$3,560,845	\$3,800,000
Other Interest Earned	81590	\$207,126	\$125,104	\$33,208	\$13,002	\$343,097	\$350,000
Student Fees	81740	\$43,695	\$14,074	\$27,085	\$41,983	\$50,189	\$50,000
Other Pupil Activity Income	81790	\$342	\$530	\$132	\$230	\$140	\$0
Indirect Costs	81850	\$133,963	\$157,691	\$201,713	\$293,728	\$484,773	\$475,000
Rental	81910	\$11,675	\$42,684	\$31,760	\$17,515	\$33,600	\$30,000
Contributions/Donations	81920	\$0	\$250	\$0	\$0	\$0	\$1,000
Refund/Prior Years	81950	\$30,218	\$11,749	\$1,024	\$150,628	\$1,577	\$10,000
Public Transportation	81981	\$11,749	\$3,834	\$822	\$13,427	\$27,324	\$30,000
ERATE Discount, Rebate, or Reimburse.	81991	\$39,794	\$239,235	\$124,914	\$184,780	\$211,389	\$215,000
TOTAL LOCAL SOURCES		\$1,449,181	\$1,511,524	\$1,119,972	\$1,666,794	\$5,542,752	\$5,862,000
STATE SOURCES:							
Special Programs Reimbursement	83120	\$0	\$0	\$0	\$0	\$22,400,330	\$22,400,000
Tax Shortfall	83160	\$3,109,505	\$3,867,188	\$9,033,092	\$7,174,789	\$0	\$0
Out-of State Tuition Reimbursement	83180	\$0	\$4,814	\$9,809	\$0	\$0	\$0
Pmts to Recapture Districts (Prior Yr Rev.)	83191	(\$3,109,505)	(\$3,867,188)	(\$9,033,092)	\$0	\$0	\$0
WY Retirement Reimbursement	83291	\$1,092,866	\$1,333,023	\$1,571,741	\$1,728,755	\$1,643,213	\$1,800,000
TOTAL STATE SOURCES		\$1,092,866	\$1,337,838	\$1,581,551	\$8,903,544	\$24,043,543	\$24,200,000
FEDERAL SOURCES:							
Impact Aid PL874	84110	\$134,750	\$83,280	\$63,192	\$49,293	\$70,510	\$70,000
TOTAL FEDERAL SOURCES		\$134,750	\$83,280	\$63,192	\$49,293	\$70,510	\$70,000
OTHER SOURCES:							
Oper. Transfer from General Fund 02	85201	\$2,734	\$0	\$0	\$0	\$0	\$0
Oper. Transfer from Special Revenue	85220	\$31	\$0	\$0	\$0	\$0	\$0
Sale/Fixed Assets	85311	\$2,200	\$780	\$2,621	\$2,550	\$0	\$0
Compensation for Losses	85320	\$3,160	\$395,711	\$5,341	\$1,783	\$22,700	\$5,000
Capital Leases	85500	\$0	\$157,240	\$241,010	\$393,653	\$422,942	\$900,000
TOTAL OTHER SOURCES		\$8,125	\$553,730	\$248,972	\$397,986	\$445,642	\$905,000
TOTAL NON-FOUNDATION REVENUE		\$2,684,921	\$3,486,372	\$3,013,686	\$11,017,618	\$30,102,447	\$31,037,000
Non-Foundation Revenue w/o Operating Transfers		\$2,682,157	\$3,486,372	\$3,013,686	\$11,017,618	\$30,102,447	\$31,037,000

General Fund 01 Revenues by Source



General Fund 01 Revenues 2023-2024

Local	\$ 154.606
County	36.883
State	23.770
Federal	0.070
Other	0.905
Total	\$216.234
Recapture	-126.316
Net Revenue	\$89.918



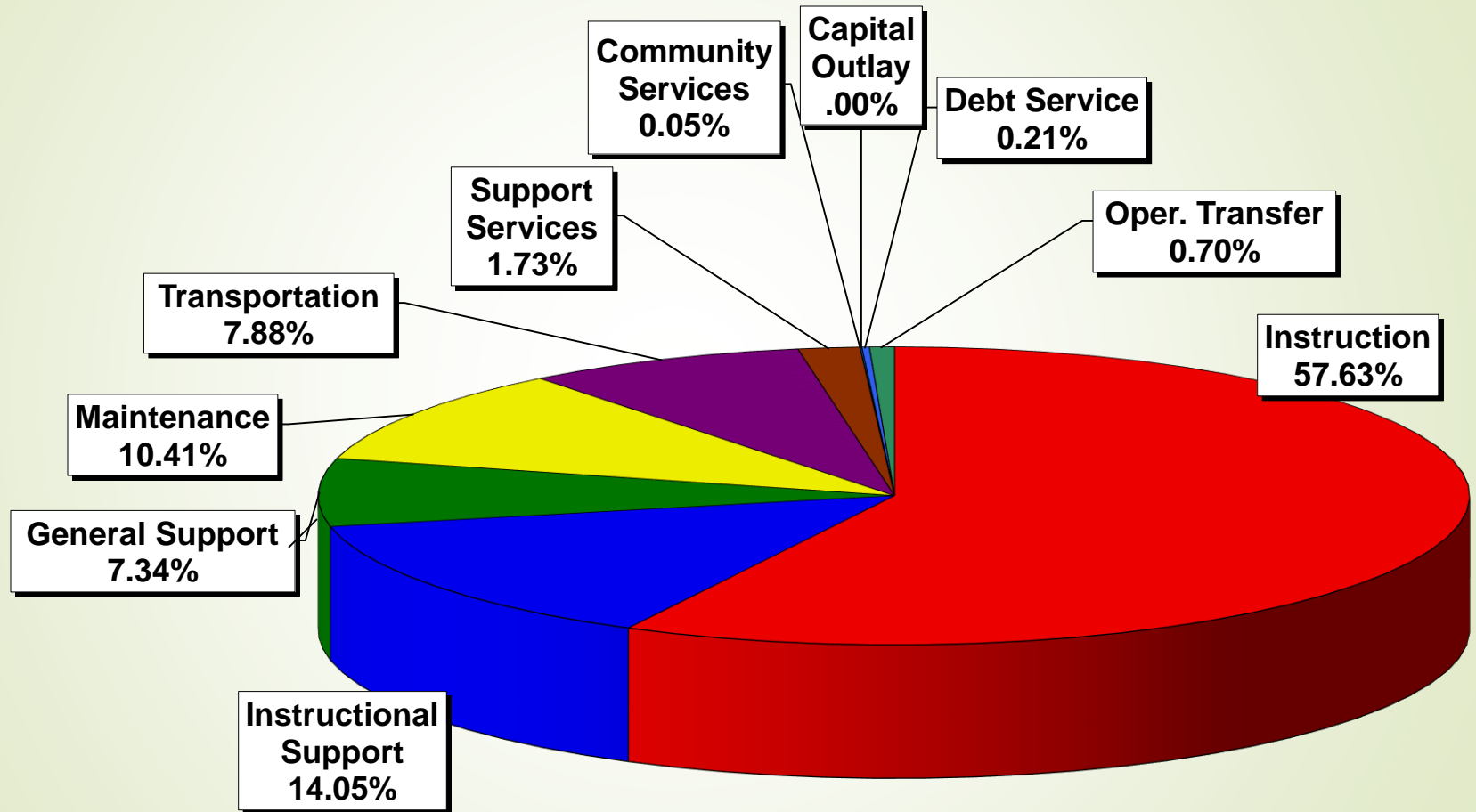
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2023-2024

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	\$2,215,378.79	\$2,553,582.28	\$37,660.50	\$639,063.50	\$0.00	\$1,015.00	\$905,500.00	\$6,352,200.07
1110	Elementary Instruction	19,520,339.08	8,126,723.25	111,308.95	586,119.49	30,408.65	780.00	320,762.40	\$28,696,441.82
1120	Junior High Instruction	5,207,288.79	2,212,321.23	16,466.10	182,697.19	3,564.00	808.00	163,581.24	\$7,786,726.55
1130	Senior High Instruction	9,275,655.50	4,002,149.04	100,773.01	355,035.48	15,155.20	4,025.00	198,265.07	\$13,951,058.30
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
1210	Students with Disabilities	11,382,101.50	5,350,030.67	9,745.00	43,204.95	0.00	0.00	0.00	\$16,785,082.12
1233	Gifted and Talented	491,447.14	175,655.11	2,595.50	5,515.00	0.00	0.00	0.00	\$675,212.75
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	89,741.25	34,206.82	5,458.00	57,142.00	1,642.00	0.00	0.00	\$188,190.07
1265	Summer Schl/Ext'd Programs	42,415.00	9,581.55	608.94	1,069.56	0.00	0.00	0.00	\$53,675.05
1270	Limited English Proficient	498,732.99	247,761.39	0.00	11,419.00	0.00	0.00	0.00	\$757,913.38
1280	Homebound	27,750.00	6,268.73	19,470.00	0.00	0.00	0.00	0.00	\$53,488.73
1290	Other Special Programs	759,479.70	306,791.11	40.00	35,473.80	0.00	400.00	0.00	\$1,102,184.61
1400	Activities	43,974.43	10,000.06	0.00	0.00	0.00	0.00	50,000.00	\$103,974.49
1410	Student Activities - Elem.	7,752.00	1,691.94	0.00	3,500.00	0.00	0.00	0.00	\$12,943.94
1420	Student Activities - Jr. High	601,826.21	152,180.87	71,451.50	23,617.00	0.00	728.52	39,324.88	\$889,128.98
1430	Student Activities - Sr. High	1,870,281.02	478,353.88	886,026.50	148,371.18	2,880.00	15,380.00	54,810.39	\$3,456,102.97
1530	Vocational Educ Grades 9-12	1,374,978.95	615,529.19	6,614.01	110,032.47	0.00	0.00	0.00	\$2,107,154.62
1810	Elementary Distance Learning	84,169.00	46,915.97	109,625.00	5,289.35	0.00	0.00	0.00	\$245,999.32
	Total Instruction	53,493,311.35	24,329,743.09	4,213,843.01	2,219,929.47	53,649.85	23,136.52	1,732,243.98	\$86,065,857.27
2000 Instructional Support									
2100	Support Services-Student	43,500.00	10,275.58	0.00	0.00	0.00	0.00	0.00	\$53,775.58
2110	Guidance Services	1,987,784.13	801,507.68	13,792.00	22,354.56	0.00	75.00	0.00	\$2,825,513.37
2111	Supervision of Guidance	3,500.00	761.17	0.00	2,047.50	0.00	0.00	0.00	\$6,308.67
2115	Record Maintenance Services	647,910.71	278,195.63	19,714.00	3,015.00	0.00	0.00	0.00	\$948,835.34
2117	Assessment Services	37,773.86	8,606.61	10,003.00	1,229.00	0.00	0.00	0.00	\$57,612.47
2122	Attendance Services	85,404.08	46,195.35	5,925.00	7,213.50	0.00	0.00	0.00	\$144,737.93
2123	Social Work Services	368,870.96	115,977.13	100.00	938.91	0.00	0.00	0.00	\$485,887.00
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	51,555.30	12,513.65	0.00	0.00	0.00	0.00	0.00	\$64,068.95
2132	Health Services	1,207,817.00	466,000.02	247,989.00	45,929.05	0.00	7,519.50	0.00	\$1,975,254.57
2140	Psychological Programs	1,030,945.60	476,189.08	24,430.00	3,480.00	0.00	0.00	0.00	\$1,535,044.68
2152	Speech Services	1,344,222.40	599,854.69	2,250.00	7,200.00	0.00	0.00	0.00	\$1,953,527.09
2153	Hearing Impaired Services	226,677.46	98,402.45	7,400.00	1,534.95	0.00	0.00	0.00	\$334,014.86
2171	Occupational Therapy	673,792.40	252,359.53	1,500.00	10,560.00	0.00	0.00	0.00	\$938,211.93
2172	Physical Therapy	222,136.00	92,670.17	0.00	1,750.00	0.00	0.00	0.00	\$316,556.17
2173	Visions Impaired/Vision Services	63,500.00	26,178.55	0.00	600.00	0.00	0.00	0.00	\$90,278.55
2181	Case Manager	0.00	1,986.85	0.00	0.00	0.00	0.00	0.00	\$1,986.85
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	198,076.62	57,517.15	22,087.02	4,347.48	2,770.00	500.00	0.00	\$285,298.27
2212	Instr/Curriculum Development	317,841.45	91,591.24	6,111.50	6,300.50	1,130.00	1,200.00	0.00	\$424,174.69
2213	Staff Training (Certified)	157,691.34	45,640.07	150,722.34	27,447.00	5,000.00	4,689.50	0.00	\$391,190.25
2215	Instructional Facilitators	1,447,178.35	601,530.98	1,175.00	6,030.00	0.00	510.00	0.00	\$2,056,424.33
2219	Other Improve/Instr Services	39,950.75	20,209.06	0.00	750.00	0.00	0.00	0.00	\$60,909.81
2221	Supv of Media Services	5,090.26	1,136.92	0.00	1,503.00	0.00	0.00	0.00	\$7,730.18
2222	School Library Services	1,284,470.25	530,001.69	3,906.60	122,241.36	0.00	325.00	91,554.40	\$2,032,499.30
2230	Supv of Special Ed Services	206,447.92	48,442.25	1,700.00	34,129.00	0.00	300.00	0.00	\$291,019.17
2240	Technology Integration	1,984,368.87	920,057.41	15,271.00	212,457.53	194,595.00	95.00	0.00	\$3,326,844.81
2290	Other Support Services	231,992.40	92,321.90	2,450.00	27,887.50	0.00	0.00	0.00	\$354,651.80
	Total Instructional Support	13,880,498.11	5,698,764.49	536,526.46	550,945.84	203,495.00	15,214.00	91,554.40	\$20,976,998.30

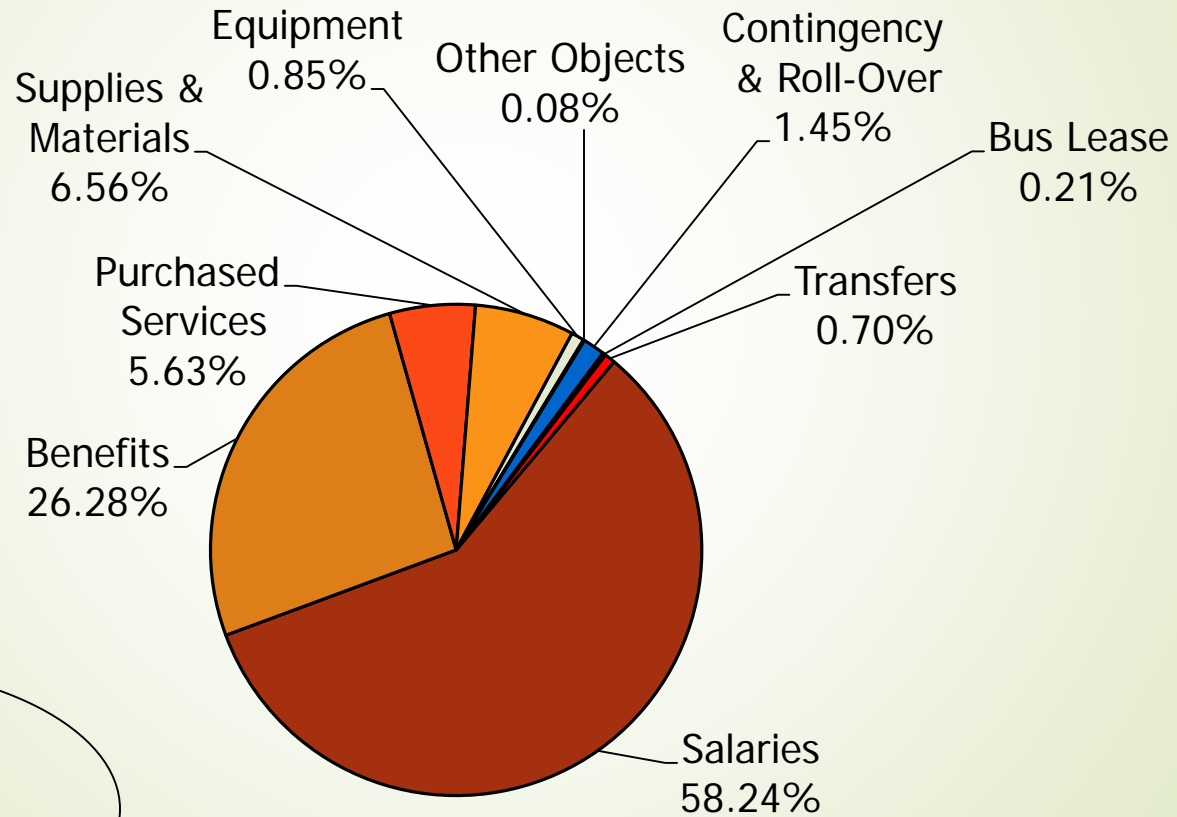
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2023-2024

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	6,777.00	0.00	0.00	0.00	0.00	0.00	\$36,777.00
3310	General Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	454,611.00	200,698.84	14,455.00	50,619.00	0.00	7,900.00	0.00	\$728,283.84
3321	Principal Services	5,117,935.77	2,386,836.55	41,995.66	114,396.60	0.00	6,786.86	0.00	\$7,667,951.44
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	22,683.00	0.00	0.00	0.00	\$22,683.00
3330	Business Administration	421,345.20	176,878.30	39,024.50	15,950.00	0.00	1,000.00	0.00	\$654,198.00
3331	Fiscal Services	381,277.01	148,659.56	60,200.00	27,499.00	1,200.00	890.00	0.00	\$619,725.57
3332	Purchasing Services	119,472.40	50,570.83	1,620.00	6,421.50	0.00	135.00	0.00	\$178,219.73
3333	Warehouse/Distributing Services	99,299.20	37,045.36	35,343.50	19,005.00	0.00	0.00	0.00	\$190,693.06
3334	Printing Services	203,539.26	97,733.98	31,040.00	57,240.00	67,120.00	100.00	0.00	\$456,773.24
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	219,952.20	117,323.25	0.00	0.00	0.00	0.00	0.00	\$337,275.45
3420	Operating Building Services	4,619,897.06	2,140,461.35	1,471,790.95	4,972,258.41	26,637.88	5,000.00	3,015.38	\$13,239,061.03
3430	Care/Upkeep of Grounds	367,403.57	105,537.88	10,200.00	52,580.50	0.00	0.00	0.00	\$535,721.95
3440	Care/Upkeep of Equipment	196,377.56	79,589.71	0.00	3,000.00	0.00	0.00	0.00	\$278,967.27
3450	Vehicle Maintenance	54,641.60	13,356.20	4,500.00	83,000.00	0.00	0.00	0.00	\$155,497.80
3460	Security Services	57,498.00	13,129.14	392,234.47	140,418.99	0.00	0.00	0.00	\$603,280.60
3490	Operation/Maint of Plant	38,292.80	13,937.70	0.00	0.00	0.00	0.00	0.00	\$52,230.50
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	4,182,696.59	2,293,619.07	305,400.00	6,750.00	902,000.00	3,410.00	0.00	\$7,693,875.66
3520	Student - Activity	387,462.40	159,454.98	32,010.00	142,138.55	0.00	0.00	0.00	\$721,065.93
3530	Supv of Transportation	363,903.20	120,311.71	37,923.75	11,480.00	4,000.00	1,400.00	0.00	\$539,018.66
3540	Monitoring Services	401,214.51	181,588.53	0.00	0.00	0.00	0.00	0.00	\$582,803.04
3550	Vehicle Servicing	540,952.00	274,784.17	65,351.59	946,985.72	10,800.00	2,500.00	0.00	\$1,841,373.48
3560	Other Student Transportation	120,593.92	69,024.16	0.00	0.00	0.00	0.00	0.00	\$189,618.08
3590	All Other Transportation	25,000.00	6,002.13	133,124.45	32,781.83	250.00	0.00	0.00	\$197,158.41
3810	Planning Services	0.00	0.00	93,496.50	0.00	0.00	0.00	0.00	\$93,496.50
3820	Information Services	63,148.00	14,527.00	0.00	0.00	0.00	0.00	0.00	\$77,675.00
3830	Staff Services	526,196.54	289,959.53	201,202.82	94,306.67	5,759.81	3,673.00	0.00	\$1,121,098.37
3850	Technology Coordination	587,923.00	214,379.31	268,500.50	213,722.50	1,500.00	0.00	0.00	\$1,286,025.31
3900	Other Support Services	2,500.00	551.17	0.00	3,078.00	0.00	0.00	0.00	\$6,129.17
	Total General Support	19,583,132.79	9,212,837.41	3,629,158.19	7,020,765.27	1,019,267.69	59,129.86	351,202.88	\$40,875,494.09
4000	Community Services								
4190	Non-Allow. Food Serv. Operations	21,768.00	5,172.42	0.00	0.00	0.00	0.00	0.00	\$26,940.42
4300	Community Services	7,886.79	1,343.69	25,669.00	7,097.50	0.00	2,500.00	0.00	\$44,496.98
	Total Community Services	29,654.79	6,516.11	25,669.00	7,097.50	0.00	2,500.00	0.00	\$71,437.40
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	\$86,986,597.04	\$39,247,861.10	\$8,405,196.66	\$9,798,738.08	\$1,276,412.54	\$121,100.77	\$3,514,775.02	\$149,350,681.21

General Fund 01 Expenses by Function 2023-2024 Total \$149,350,681



Campbell County School District FY2024 Expenditures by Object General Fund 01

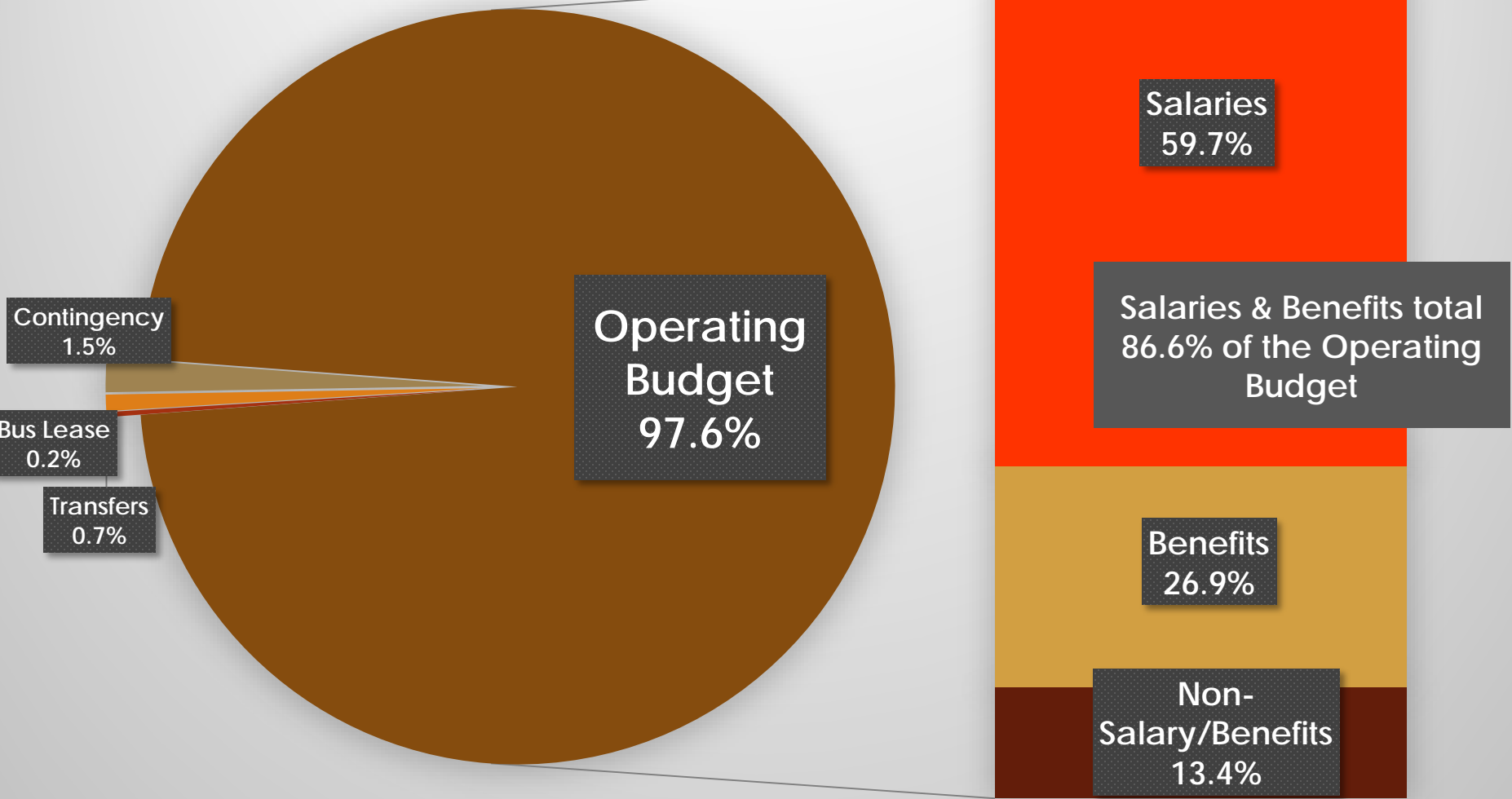


Total Expenses
\$149,350,681

Operating	\$145,817,801
Bus Lease	317,397
Contingency	2,171,986
Oper Transfers	<u>1,043,497</u>
Budget Total	\$149,350,681

2023-2024 Campbell County School District General Fund 01 Budget Summary

Operating Budget	
Salaries	\$ 86,986,597
Benefits	39,247,861
Non-S&B	<u>19,583,343</u>
Total	\$145,817,801



General Fund 01 Increase

➤ 2023-2024 Budget	\$149,350,681
➤ 2022-2023 Budget	<u>142,548,578</u>
➤ Increase in Fund 01	\$ 6,802,103 or +4.77%

General Funds Summary

▶ General Fund 01	\$149,350,681
▶ Healthy Communities 03	57,500
▶ Sick Leave 04	<u>60,000</u>
▶ All FY2024 General Funds	\$149,468,181
▶ Previous Year Total	<u>142,670,703</u>
Increase	\$ 6,797,478 or +4.70%

Budget Summary for Approval 2023-2024

➤ General Funds (0x)	\$149,468,181
➤ Special Revenues (2x)	42,549,817
➤ Capital Projects (3x)	56,820,247
➤ Nutrition Services, CAT (5x)	6,453,000
➤ Insurance (60)	<u>28,165,837</u>
➤ GRAND TOTAL – All Funds	\$283,457,082

Increase of \$2,166,744 or 0.90%
from prior year