

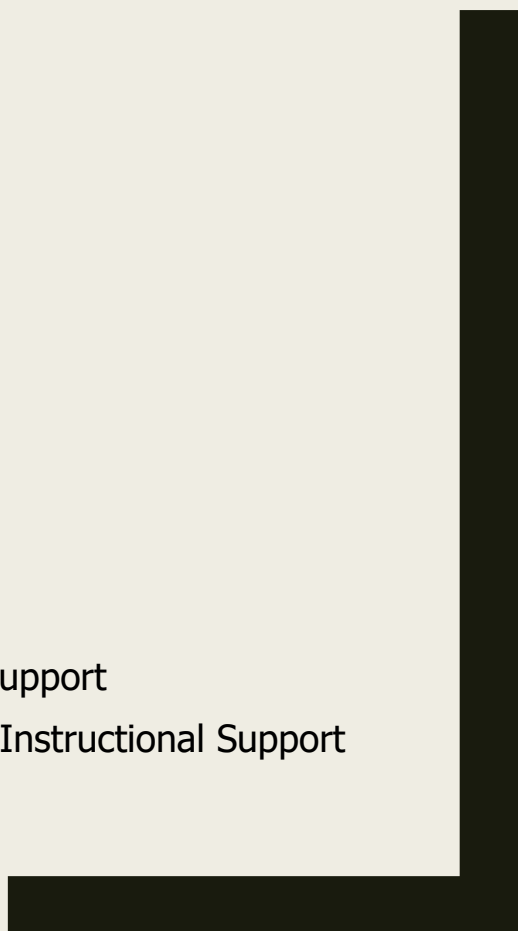


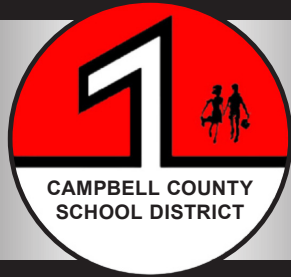
CAMPBELL COUNTY SCHOOL DISTRICT

**Annual Budget
2019-2020**

July 17, 2019

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





We Value...

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

Communication: Sharing information in a genuine and effective manner.

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

Innovation: Fostering creativity by incorporating original ideas and forward thinking.

Integrity: Being honest and trustworthy in words and actions.

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

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



SCAN TO VIEW THE MONITORING DOCUMENT.

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 district assessments.
- ❖ District grade levels will exceed the state average in content areas measured by the Wyoming state assessment.

Goal 2: Support Student and Staff Well-Being

- ❖ The district will provide comprehensive programs and services to support students in social, emotional, and physical well-being.
- ❖ The district will provide wellness programs and services to support all staff.

GENERAL FUND BUDGET BUDGET PROCESS

The collection of data and supportive information for the 2019-2020 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 2019-2020 budget, the individual schools will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2018-2019 will be allowed to be budgeted as “roll-over” or contingency in the 2019-2020 budget. The total of this “roll-over” contingency from 2018-2019 to 2019-2020 equaled \$1,128,495, up from a total of \$1,214,812 in the previous year.

Data used to prepare the 2019-2020 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’s enrollment was beginning to rebound from the historical decrease of 462 students which occurred in the 2015-2016 school term. District enrollment increased by 171 students from the end of the 2016-17 school term to the end of the 2018-2019 school term, with 8,694 students being enrolled. The oil and gas industry is regaining health which is evident by the increase in the assessed valuation. Historically this has led to an increase in student enrollment due to increased job growth. However, there is increasing instability in the coal industry. Two local mines have closed recently causing the displacement of over 500 employees. The future of the two mines is uncertain, which may cause a migration of families out of the district. The impact on district enrollment is uncertain at this time.

Campbell County School District is the third largest district in Wyoming. Approximately one of every ten Wyoming K-12 students is enrolled in our District.

Grades 3-6 of 2018-19 were the largest classes in the District, accounting for 2,915 students or an average of 729 per class. Although the birth rate has remained strong in calendar year 2019, the local economy will dictate the pattern of change in the number of students in the near future.

The size of our incoming kindergarten classes remain significantly larger than our graduating classes, which would indicate a pattern of slow and steady growth over the next several years if the economy has stabilized.

The smallest classes in the District in 2018-2019 were the 10th and 12th grades. Dropouts and early graduations tend to reduce the membership in these upper grade levels. However, the class of 2020 boasts an enrollment of 609, which is larger than the class of 2021.

Campbell County School District is no longer in a state of being over capacity as defined by the State's School Facilities Division. Previously construction of replacement and new schools had been happening at a brisk pace. The Recluse School opened in the fall of 2007, Hillcrest Elementary opened in the fall of 2009, followed by Prairie Wind Elementary which opened in the fall of 2010. Buffalo Ridge Elementary, which opened in the fall of 2012, was the first non-replacement elementary this district has built since 1993. Lakeview Elementary and Westwood High School were both replaced on new sites and opened in the fall of 2014. The new Stocktrail Elementary opened in the fall of 2016, our second non-replacement elementary school in four years. Construction on the new Thunder Basin High School is complete having opened during the 2017-2018 school term.

After the historical decline in student enrollment in 2016, and the recent stability in 2017-2018, district enrollment will be difficult to predict in the near future due to the current uncertainty of the coal industry and the businesses that support coal extraction.

REVENUE REVIEW

Assessed Valuation

The County's 2019 assessed valuation was released by the County Assessor in late June, 2019 as being \$4,470,155,344. This represents an increase of \$41,878,412 or 0.95% from the 2018 assessed valuation of \$4,428,276,932.

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 23, 2019, 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 \$2,200,000 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 23, 2019 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$4,400,000. 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 2018-2019 totaled \$6,021,665, up \$825,369 or 15.88% from the \$5,196,296 received in 2017-2018. Revenue for the 2019-2020 fiscal year is projected to increase by \$139,811 or 2.32% to \$6,161,476. Beginning 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 Districts.

General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2019-2020 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2016-2017, 2017-2018, and 2018-2019 respectively. Column 7 reports the 2019-2020 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 decreased by \$11,455,115 in 2019-2020 compared to 2018-2019. The decrease is primarily due to the reduction in operating transfers from the general fund to other funds. A funding shortfall in 2018-2019 of \$3,867,188 in 25 and 6 mill levies will cause a temporary reduction in the fund balance, but will be reimbursed to the district on or before October 15, 2019 to make the 2018-2019 funding guarantee whole.

State and federal guidelines implemented with the 1993-94 budget consider payments to the state foundation program (recapture) as a reduction to revenue rather than an expenditure. The 2019-2020 recapture is estimated to be \$10,335,000. This represents a decrease of \$985,164 or 8.70% from the 2018-2019 budgeted figure of \$11,320,000. The actual 2018-2019 recapture payment was \$10,074,029. Legislation in 2012 altered the recapture payment schedule from installments of twenty-five percent of the recapture amount to be paid in January, March, May, and June, to require 40% of the amount on January 15 and the remaining 60% on or before June 15 annually.

Legislation in 2011 resulted in a change to Wyoming Statute 21-13-313 which now requires the School Foundation Program to loan recapture District's up to 20% of their projected foundation program amount on or before September 1 of each year, upon demonstration of financial need. This change to the statute lowered the percentage that may be loaned and requires interest to be paid if the loan is not repaid by December 15 annually. The loan provision is meant to eliminate the need for recapture districts to borrow money to meet cash flow requirements. The changes in these statutes reflect the legislature's concern over inter-fund borrowing costs to the state and elimination of any perceived advantage in investing these proceeds that recapture district might hold.

Local Revenues

Local revenues are projected to increase from a budgeted amount of \$117,470,923 to \$119,307,384, which is an increase of \$1,836,460 or 1.56%, and is primarily a result of the increase in assessed valuation.

County Revenues

County revenues are projected to increase from a budgeted amount of \$29,069,662 in 2018-2019 to \$29,670,932 in 2019-2020, which is an increase of \$601,270 or 2.07%, and is a result of the increase in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees totaled \$40,570 for 2018-2019 and are projected at approximately \$43,000 for 2019-2020. In 2019-2020 the district has budgeted \$500,000 for possible audit adjustment to the Wyoming Department of Education. A funding shortfall in 2018-2019 of \$3,867,188 will be reimbursed on or before October 15, 2019 to compensate the district for the difference between the anticipated mill levy revenue and the actual amount received. The Wyoming Department of Education reimbursed the district \$1,092,865 for Wyoming Retirement contributions in 2018-2019. The reimbursement for 2019-2020 is projected to be \$1,400,000, an increase of \$210,000 or 17.65% from the budgeted amount of \$1,190,000 in 2018-2019. 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.

Federal Revenues

Campbell County School District received \$134,750 in Impact Aid funds in 2018-2019. It is anticipated that the district will continue to qualify for approximately \$115,000 in 2019-2020.

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 2019-2020 Campbell County School District revenue budget includes \$50,000 for compensation for potential losses for damages to district assets and \$5,000 for operating transfers from other funds.

Prior to 2018-2019 the district entered into an annual lease/purchase agreement for school buses, which was repaid over a five year period. The district has one lease remaining that will be paid off in June, 2021.

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 2019-2020 represents a volatile financial climate for CCSD. Decreased revenue in the form of declining enrollment in prior years 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 to bring forward a nearly balanced budget. The 2019-2020 general fund budget will require supplementation of budget support through district reserves in the amount of \$463,482.

EXPENDITURE REVIEW

The largest new expenditures from the general fund for 2019-2020 arise from the addition of staff including five secondary teaching positions; one case manager; three resource room teachers; a secondary ASD teacher; a step for all employees not topped out; an increase of \$750 teacher schedule increase; an increase of 1.56% to ESP supervisor, manager, licensed professional and administrator salary schedules; and a one-time 1% 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. Substitute teacher pay will increase by \$5 per day and health care premiums will decrease by 3% for both the employee and the District.

Cash Reserve

As a result of Wyoming School Finance Reform Legislation school districts are limited in the amount of allowable Board reserves. Reserves are limited to fifteen percent of the district's previous year foundation guarantee. For Campbell County School District that amount is approximately \$20.5 million. Reserves in excess of fifteen percent would be counted as a local resource and would reduce the district's state guarantee. Campbell County School District is not expected to have Board reserves in excess of fifteen 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.

The district will operate a nearly balanced budget in 2019-2020. There is a need to budget \$463,482 of the district's cash reserve to provide budget support. Although the district does not intend to spend the budget support.

Transfers

The 2019-2020 transfers totaling \$946,500, down from the budgeted amount of \$14,977,800 in 2018-2019, from the General Fund 01 to other funds within the District are anticipated. A total of \$920,000 will transfer to the Nutrition Services Fund and approximately \$26,500 will be transferred to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries.

Summary

During 2017-2018 the legislature conducted a recalibration of Wyoming public school funding. 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.

It should be noted that the district is expected to experience a budget reduction of \$18,394,076 from 2018-2019 to 2019-2020 in all district funds, a reduction of 8.36%. Over a four year period (2016-2020) the district will have endured a \$54,614,442 reduction or 20.7%. The reduction is, in large part, related to reductions in capital projects funds. However, significant reductions to the general fund have been met with aggressive measures and sound budgeting in order to continue to meet the needs of CCSD students.

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

BOCHES	Title I-A
WDE Education Trust Fund	Title I-D Neglected and Delinquent
WDE Distance Education Grant	Title II-A Teacher Quality
WDE Position School Climate	Title III ESL and Title III Immigrant
Carl Perkins	Title IV-A
McKinney-Vento Homeless	1003a School Improvement
Part B Flow-Through 611 & 619 (VI-B)	Other State/Local Grants

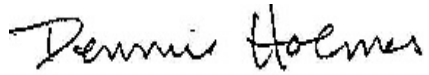
Other Funds

03 Healthy Communities	33 Major Capital
04 Sick Leave	34 Capital Recreation Projects
21 Building Special Revenue	50 Nutrition Services
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 17, 2019.

Respectfully,

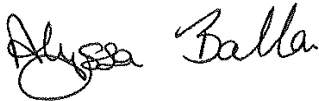


Dennis Holmes
Associate Superintendent for
Instructional Support

Assisted by,



Shelly K. Haney
Finance Manager



Alyssa Ballou
Administrative Assistant

**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, 2020. A public hearing will be held at 1000 W. 8th Street, Gillette, WY on the **17th day of July, 2019, at 6:35 p.m.** 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 10, 2019

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

Funds		2017-2018		2018-2019	2019-2020
		Actual Transactions		Amended	PROPOSED
		Revenue	Expenditures	Budget	Budget
01	General	\$144,411,336	\$138,933,541	\$151,675,097	\$140,219,982
02	Building General Fund	\$705,487	\$640,284	\$523,420	\$0
03	General-Healthy Communities	\$3,868	\$75,889	\$125,000	\$125,000
04	Sick Leave General Fund	\$970	\$47,211	\$48,673	\$60,000
20	Grants	\$6,444,114	\$6,309,101	\$9,500,000	\$10,000,000
21	Building Special Revenue	\$0	\$0	\$1,250,000	\$1,400,000
22	Major Maintenance	\$5,313,932	\$7,669,513	\$11,272,000	\$6,221,476
25	CCSD Rec Grants Spec. Rev.	\$1,041,252	\$1,046,117	\$2,723,424	\$2,820,037
31	Depreciation	\$2,671,045	\$2,582	\$5,012,000	\$3,300,000
32	Component Projects	\$3,971,464	\$3,222,064	\$3,597,785	\$602,077
33	Major Capital	\$6,752,653	\$5,021,691	\$3,177,665	\$2,875,156
34	Capital Recreation Projects	\$3,016,316	\$3,027,902	\$3,551,898	\$5,038,161
40	South Campus Debt Service	\$0	\$578	\$0	\$0
50	Nutrition Service	\$4,708,219	\$4,529,705	\$4,663,309	\$5,146,852
51	CAT/Preschool Enterprise	\$18,842	\$29,864	\$65,663	\$51,067
60	Insurance	\$20,007,379	\$19,906,324	\$22,713,153	\$23,645,203

**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 6:30 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
PROPOSED BUDGET SUMMARY
FY2020 ALL FUNDS

Fund Type / Description		2016-2017 as Amended	2017-2018 Amended	2018-2019 as Amended	2019-2020 Proposed	Inc. / (Dec.) from Prior Year Amended Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$142,549,432.41	\$142,472,341.99	\$151,675,096.76	\$140,219,982.10	(\$11,455,114.66)	-7.55%
Building General Fund	02	1,250,000.00	750,000.00	523,420.12	-	(\$523,420.12)	-100.00%
Healthy Communities	03	131,800.00	106,000.00	125,000.00	125,000.00	\$0.00	0.00%
Sick Leave	04	50,700.00	50,700.00	48,672.76	60,000.00	\$11,327.24	23.27%
Total General Funds		143,981,932.41	143,379,041.99	152,372,189.64	140,404,982.10	(\$11,967,207.54)	-7.85%
Special Revenue Funds							
Grants	20	14,100,000.00	9,600,000.00	9,500,000.00	10,000,000.00	\$500,000.00	5.26%
Building Special Revenue	21	0.00	0.00	1,250,000.00	1,400,000.00	\$150,000.00	100.00%
Major Maintenance	22	11,188,223.08	12,120,000.00	11,272,000.00	6,221,476.33	(\$5,050,523.67)	-44.81%
Rec Grants	25	2,752,510.90	2,544,926.28	2,723,423.63	2,820,036.64	\$96,613.01	3.55%
Total Special Revenues		28,040,733.98	24,264,926.28	24,745,423.63	20,441,512.97	(\$4,303,910.66)	-17.39%
Capital Project Funds							
Depreciation	31	3,896,092.94	386,500.00	5,012,000.00	3,300,000.00	(\$1,712,000.00)	-34.16%
Component Projects	32	8,607,515.83	6,819,271.12	3,597,785.38	602,076.74	(\$2,995,708.64)	-83.27%
Major Capital	33	31,684,748.91	9,892,451.34	3,177,664.64	2,875,156.35	(\$302,508.29)	-9.52%
Capital Recreation Projects	34	7,742,463.85	5,462,501.65	3,551,898.16	5,038,161.09	\$1,486,262.93	41.84%
Total Capital Projects		51,930,821.53	22,560,724.11	15,339,348.18	11,815,394.18	(\$3,523,954.00)	-22.97%
Debt Service Funds							
South Campus Debt	40	1,027,970.57	600.00	0.00	0.00	\$0.00	0.00%
Enterprise Funds							
Nutrition Services	50	5,236,900.84	5,564,382.50	4,663,309.44	5,146,851.74	\$483,542.30	10.37%
K' Enterprise Fund	51	85,910.08	82,185.20	65,662.93	51,066.79	(\$14,596.14)	-22.23%
Total Enterprise		5,322,810.92	5,646,567.70	4,728,972.37	5,197,918.53	\$468,946.16	9.92%
Internal Service Funds							
Insurance	60	23,815,183.61	24,812,239.78	22,713,153.22	23,645,203.33	\$932,050.11	4.10%
ALL FUNDS TOTAL		\$254,119,453.02	\$220,664,099.86	\$219,899,087.04	\$201,505,011.11	(\$18,394,075.93)	-8.36%

2019 - 2020 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	\$643,482.10	\$2,043,031.98	\$3,200,060.59	\$520,594.34	\$3,979,197.90	\$10,386,366.91
Local/County Sources	\$138,648,500.00	\$2,657,004.66	\$5,138,100.50	\$1,828,750.00	\$45,000.00	\$148,317,355.16
State Sources	\$943,000.00	\$6,411,476.33	\$3,477,233.09	\$0.00	\$0.00	\$10,831,709.42
Federal Sources	\$115,000.00	\$9,330,000.00	\$0.00	\$1,928,574.19	\$0.00	\$11,373,574.19
Total Revenues	\$140,349,982.10	\$20,441,512.97	\$11,815,394.18	\$4,277,918.53	\$4,024,197.90	\$180,909,005.68
Other Financing Sources						
Other Sources	\$55,000.00	\$0.00	\$0.00	\$920,000.00	\$19,621,005.43	\$20,596,005.43
Total Revenues & Other Financing Sources	\$140,404,982.10	\$20,441,512.97	\$11,815,394.18	\$5,197,918.53	\$23,645,203.33	\$201,505,011.11

Expenditures

Current Expenditures						
Instruction	\$82,604,234.00	\$7,253,273.82	\$491,958.57	\$0.00	\$0.00	\$90,349,466.39
Instructional Support	\$20,322,630.31	\$3,098,462.40	\$800,000.00	\$0.00	\$0.00	\$24,221,092.71
General Support	\$10,748,865.23	\$50,543.36	\$0.00	\$0.00	\$0.00	\$10,799,408.59
Maintenance	\$12,806,162.42	\$792,284.46	\$1,000,000.00	\$0.00	\$0.00	\$14,598,446.88
Transportation	\$10,206,586.44	\$19,404.84	\$0.00	\$0.00	\$0.00	\$10,225,991.28
Support Services	\$2,154,691.41	\$369,015.94	\$0.00	\$2,916.06	\$23,645,203.33	\$26,171,826.74
Community Services	\$95,652.94	\$2,569,795.95	\$0.00	\$5,195,002.47	\$0.00	\$7,860,451.36
Capital Outlay	\$10,000.00	\$6,288,732.20	\$9,523,435.61	\$0.00	\$0.00	\$15,822,167.81
Other Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$509,659.35	\$0.00	\$0.00	\$0.00	\$0.00	\$509,659.35
Fund Transfers Out	\$946,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$946,500.00
Total Expenditures	\$140,404,982.10	\$20,441,512.97	\$11,815,394.18	\$5,197,918.53	\$23,645,203.33	\$201,505,011.11

**Campbell County School District
FY2020 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	\$643,482.10	\$1,984,153.12	\$3,200,060.59	\$4,474,792.24	\$10,302,488.05
REVENUE - LOCAL SOURCES	81000	0.00	58,878.86	0.00	25,000.00	\$83,878.86
Special District Taxes (25 Mill)	81111	111,753,883.60	0.00	0.00	0.00	\$111,753,883.60
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	5,600,000.00	0.00	0.00	0.00	\$5,600,000.00
Car Company Taxes	81130	85,000.00	0.00	0.00	0.00	\$85,000.00
Penalties & Interest on Del Taxes	81140	375,000.00	0.00	0.00	0.00	\$375,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		117,813,883.60	58,878.86	0.00	25,000.00	\$117,897,762.46
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	0.00	\$0.00
Concurrent Enrollment	81302	375,000.00	0.00	0.00	0.00	\$375,000.00
Tuition-Distance Education	81321	0.00	0.00	0.00	0.00	\$0.00
Adult Ed Fees (Sub Class)	81340	1,500.00	0.00	0.00	0.00	\$1,500.00
Interest & Dividends	81510	630,000.00	20,000.00	100,100.00	47,000.00	\$797,100.00
Interest on Major Maintenance	81520	0.00	60,000.00	0.00	0.00	\$60,000.00
Other Interest Earned	81590	215,000.00	0.00	0.00	0.00	\$215,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,250,000.00	\$1,250,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	195,000.00	\$195,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	225,000.00	\$225,000.00
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	2,250.00	\$2,250.00
Food Service Special Functions	81640	0.00	0.00	0.00	87,000.00	\$87,000.00
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	42,650.00	0.00	0.00	\$42,650.00
Bookstore Sales	81720	0.00	61,510.00	0.00	0.00	\$61,510.00
Stu. Organizations Dues & Fees	81730	0.00	3,500.00	0.00	0.00	\$3,500.00
Fees	81740	45,000.00	212,945.00	0.00	11,000.00	\$268,945.00
Other Pupil Activity Income	81790	0.00	339,106.66	0.00	0.00	\$339,106.66
Pmts to State Foundation Prgm	81800	(10,334,815.66)	0.00	0.00	0.00	-\$10,334,815.66
Indirect Costs Revenue	81850	150,000.00	0.00	0.00	0.00	\$150,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	15,000.00	8,975.00	0.00	0.00	\$23,975.00
Contributions & Donations	81920	1,000.00	1,907,868.00	5,038,000.50	0.00	\$6,946,868.50
Refund of Prior Years Expend.	81950	50,000.00	0.00	0.00	500.00	\$50,500.00
Transportation	81981	12,000.00	0.00	0.00	0.00	\$12,000.00
Miscellaneous	81990	4,000.00	450.00	0.00	1,000.00	\$5,450.00
ERATE Discount, Rebate, Reimb.	81991	0.00	0.00	0.00	0.00	\$0.00
Total Local Revenue		108,977,567.94	2,715,883.52	5,138,100.50	1,898,750.00	\$118,730,301.96

**Campbell County School District
FY2020 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	26,820,932.06	0.00	0.00	0.00	\$26,820,932.06
Motor Vehicle Tax	82120	1,340,000.00	0.00	0.00	0.00	\$1,340,000.00
Car Company Tax	82130	20,000.00	0.00	0.00	0.00	\$20,000.00
Penalties & Interest on Del Taxes	82140	90,000.00	0.00	0.00	0.00	\$90,000.00
Fines & Forfeitures	82150	1,400,000.00	0.00	0.00	0.00	\$1,400,000.00
Other	82190	0.00	0.00	0.00	0.00	\$0.00
Total County Revenue		29,670,932.06	0.00	0.00	0.00	\$29,670,932.06
Sub-Total Local/County Revenue		138,648,500.00	2,715,883.52	5,138,100.50	1,898,750.00	\$148,401,234.02
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
Audit Adjustment-Foundation Pgm	83111	(500,000.00)	0.00	0.00	0.00	-\$500,000.00
Taylor Grazing	83130	43,000.00	0.00	0.00	0.00	\$43,000.00
Tax Shortfall	83160	3,867,188.29	0.00	0.00	0.00	\$3,867,188.29
Major Bldg Facility Repr/Maint	83170	0.00	6,161,476.33	0.00	0.00	\$6,161,476.33
Other State	83190	0.00	0.00	0.00	0.00	\$0.00
Payments to Recapture Districts	83191	(3,867,188.29)	0.00	0.00	0.00	-\$3,867,188.29
Restricted State Grants in Aid	83200	0.00	250,000.00	0.00	0.00	\$250,000.00
Capital Construction Grant	83250	0.00	0.00	3,477,233.09	0.00	\$3,477,233.09
Other State Restricted	83290	1,400,000.00	0.00	0.00	0.00	\$1,400,000.00
Total State Revenue		943,000.00	6,411,476.33	3,477,233.09	0.00	\$10,831,709.42
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	115,000.00	0.00	0.00	0.00	\$115,000.00
Federal Restricted Grants-In-Aid	84200	0.00	9,330,000.00	0.00	108,574.19	\$9,438,574.19
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	420,000.00	\$420,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		115,000.00	9,330,000.00	0.00	1,928,574.19	\$11,373,574.19

**Campbell County School District
FY2020 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	12,850,523.04	\$12,850,523.04
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	1,014,752.98	\$1,014,752.98
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	370,564.19	\$370,564.19
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	35,060.68	\$35,060.68
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	485,422.72	\$485,422.72
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	40,760.50	\$40,760.50
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	18,201.84	\$18,201.84
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	1,284.84	\$1,284.84
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	280,000.00	\$280,000.00
Self Pay (retiree/COBRA) Dental	85082	0.00	0.00	0.00	33,000.00	\$33,000.00
Employee Health Contributions	85090	0.00	0.00	0.00	4,275,288.21	\$4,275,288.21
Employee Dental Contributions	85092	0.00	0.00	0.00	216,146.43	\$216,146.43
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	5,000.00	0.00	0.00	920,000.00	\$925,000.00
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	50,000.00	0.00	0.00	0.00	\$50,000.00
Capital Leases	85500	0.00	0.00	0.00	0.00	\$0.00
Total Other Revenue		55,000.00	0.00	0.00	20,541,005.43	\$20,596,005.43
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		139,761,500.00	18,457,359.85	8,615,333.59	24,368,329.62	\$191,202,523.06
GRAND TOTAL - ALL REVENUE		\$140,404,982.10	\$20,441,512.97	\$11,815,394.18	\$28,843,121.86	\$201,505,011.11

**Campbell County School District
FY2020 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	\$341,923.46	\$557,225.84	\$0.00	\$0.00	\$899,149.30
1100	General Instruction	3,910,261.96	72,308.08	0.00	0.00	\$3,982,570.04
1105	Pre-School Instruction	0.00	209,196.36	0.00	0.00	\$209,196.36
1110	Elementary Instruction	30,047,302.89	2,041,274.07	35,940.77	0.00	\$32,124,517.73
1120	Junior High Instruction	7,302,183.69	116,949.09	56,317.93	0.00	\$7,475,450.71
1130	Senior High Instruction	12,671,170.53	294,402.09	399,699.87	0.00	\$13,365,272.49
1131	All Secondary Instruction	156,102.05	0.00	0.00	0.00	\$156,102.05
1135	Concurrent Enrollment	350,000.00	0.00	0.00	0.00	\$350,000.00
	Total General Instruction	54,437,021.12	2,734,129.69	491,958.57	0.00	\$57,663,109.38
1200	Special Instruction					
1210	Students with Disabilities	15,039,226.71	1,669,968.81	0.00	0.00	\$16,709,195.52
1211	ESY-Students w/Disabilities	0.00	711,429.13	0.00	0.00	\$711,429.13
1233	Gifted & Talented	836,346.94	3,357.80	0.00	0.00	\$839,704.74
1250	Tuition for Students/Disabilities	1,970,000.00	0.00	0.00	0.00	\$1,970,000.00
1260	Educationally Disadvantaged	249,795.04	292,588.75	0.00	0.00	\$542,383.79
1265	Summer Schl/Ext'd Programs	1,001,617.99	0.00	0.00	0.00	\$1,001,617.99
1270	Limited English Proficient	741,986.57	62,046.64	0.00	0.00	\$804,033.21
1280	Homebound	39,401.40	0.00	0.00	0.00	\$39,401.40
1290	Other Special Programs	1,485,667.17	39,014.60	0.00	0.00	\$1,524,681.77
	Total Special Instruction	21,364,041.82	2,778,405.73	0.00	0.00	\$24,142,447.55
1400	Student Activities	87,229.69	0.00	0.00	0.00	\$87,229.69
1410	Student Activities-Elem.	11,672.00	0.00	0.00	0.00	\$11,672.00
1420	Student Activities-Jr. High	906,725.36	103,534.98	0.00	0.00	\$1,010,260.34
1430	Students Activities-Sr. High	3,170,201.21	591,191.46	0.00	0.00	\$3,761,392.67
	Total Student Activities	4,175,828.26	694,726.44	0.00	0.00	\$4,870,554.70
1500	Vocational Education					
1530	Vocational Educ Grades 9-12	2,035,275.88	476,786.12	0.00	0.00	\$2,512,062.00
	Total Carl Perkins	2,035,275.88	476,786.12	0.00	0.00	\$2,512,062.00
1600	Secondary Allocation Program					
1610	Secondary Allocation Program	0.00	12,000.00	0.00	0.00	\$12,000.00
	Total Carl Perkins	0.00	12,000.00	0.00	0.00	\$12,000.00
1800	Distance Learning					
1810	Elementary Distance Learning	250,143.46	0.00	0.00	0.00	\$250,143.46
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	250,143.46	0.00	0.00	0.00	\$250,143.46
	Total Instruction	82,604,234.00	7,253,273.82	491,958.57	0.00	\$90,349,466.39
2000	Instructional Support	205,000.00	125,279.17	0.00	0.00	\$330,279.17
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	2,862,222.06	33,085.71	0.00	0.00	\$2,895,307.77
2111	Supervision of Guidance	11,522.94	0.00	0.00	0.00	\$11,522.94
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	988,684.82	0.00	0.00	0.00	\$988,684.82
2117	Assessment Services	60,948.65	130,000.00	0.00	0.00	\$190,948.65
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00
2122	Attendance Services	127,742.35	0.00	0.00	0.00	\$127,742.35
2123	Social Work Services	376,937.09	0.00	0.00	0.00	\$376,937.09

**Campbell County School District
FY2020 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	84,206.24	0.00	0.00	0.00	\$84,206.24
2131	Supv of Health Services	62,671.52	0.00	0.00	0.00	\$62,671.52
2132	Health Services	1,793,252.26	6,835.20	0.00	0.00	\$1,800,087.46
2140	Psychological Programs	1,216,130.84	0.00	0.00	0.00	\$1,216,130.84
2152	Speech Services	1,706,029.83	0.00	0.00	0.00	\$1,706,029.83
2153	Hearing Impaired Services	331,545.61	0.00	0.00	0.00	\$331,545.61
2171	Occupational Therapy	800,989.64	0.00	0.00	0.00	\$800,989.64
2172	Physical Therapy	277,480.18	0.00	0.00	0.00	\$277,480.18
2173	Visually Impaired/Vision Service	79,382.89	0.00	0.00	0.00	\$79,382.89
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	10,779,746.92	169,920.91	0.00	0.00	\$10,949,667.83
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	14,588.65	65,800.09	800,000.00	0.00	\$880,388.74
2211	Supv of Improve/Instr Services	222,088.66	25,390.67	0.00	0.00	\$247,479.33
2212	Instr/Curriculum Development	527,617.02	113.74	0.00	0.00	\$527,730.76
2213	Staff Training (Certified)	649,599.38	2,554,188.57	0.00	0.00	\$3,203,787.95
2215	Instructional Facilitators	1,840,252.59	0.00	0.00	0.00	\$1,840,252.59
2219	Other Improve/Instr Services	82,290.83	0.00	0.00	0.00	\$82,290.83
2221	Supv of Media Services	7,826.97	0.00	0.00	0.00	\$7,826.97
2222	School Library Services	2,075,705.88	50,031.64	0.00	0.00	\$2,125,737.52
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	311,337.42	0.00	0.00	0.00	\$311,337.42
2240	Technology Integration	3,249,505.60	20,462.70	0.00	0.00	\$3,269,968.30
2290	Other Support Services	357,070.39	87,274.91	0.00	0.00	\$444,345.30
	Total Staff Services	9,337,883.39	2,803,262.32	800,000.00	0.00	\$12,941,145.71
	Total Instructional Support	20,322,630.31	3,098,462.40	800,000.00	0.00	\$24,221,092.71
3000	General Support	136,627.00	8,757.60	0.00	0.00	\$145,384.60
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3310	Central Administration	31,659.10	0.00	0.00	0.00	\$31,659.10
3311	Superintendent Services	808,314.87	0.00	0.00	0.00	\$808,314.87
3312	Community Relations Services	0.00	0.00	0.00	0.00	\$0.00
3321	Principal Services	7,317,967.49	39,948.26	0.00	0.00	\$7,357,915.75
3329	Other Support-School Admin	18,735.00	0.00	0.00	0.00	\$18,735.00
3330	Business Administration	634,057.38	0.00	0.00	0.00	\$634,057.38
3331	Fiscal Services	575,350.51	0.00	0.00	0.00	\$575,350.51
3332	Purchasing Services	144,843.52	0.00	0.00	0.00	\$144,843.52
3333	Warehouse/Distributing Serv	184,844.46	0.00	0.00	0.00	\$184,844.46
3334	Printing Services	453,010.31	0.00	0.00	0.00	\$453,010.31
3335	Data Processing Services	0.00	0.00	0.00	0.00	\$0.00
3339	Other Business Support Serv.	56,193.59	1,837.50	0.00	0.00	\$58,031.09
3350	Board of Education Services	387,262.00	0.00	0.00	0.00	\$387,262.00
	Total General Administration	10,612,238.23	41,785.76	0.00	0.00	\$10,654,023.99
3400	General Operation/Maint	386,875.00	0.00	0.00	0.00	\$386,875.00
3410	Supv of Maint/Plants	311,286.03	0.00	0.00	0.00	\$311,286.03
3420	Operating Bldg Services	10,788,619.11	294,366.63	0.00	0.00	\$11,082,985.74
3430	Care/Upkeep of Grounds	443,789.17	0.00	0.00	0.00	\$443,789.17
3440	Care/Upkeep of Equipment	324,590.89	634.00	0.00	0.00	\$325,224.89
3450	Vehicle Maintenance	149,389.52	0.00	0.00	0.00	\$149,389.52
3460	Security Services	337,240.80	189,539.70	1,000,000.00	0.00	\$1,526,780.50
3470	Major Bldg & Facility Maint.	0.00	307,744.13	0.00	0.00	\$307,744.13
3490	Operation/Maint of Plant	64,371.90	0.00	0.00	0.00	\$64,371.90

**Campbell County School District
FY2020 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
	Total Operation/Maintenance	12,806,162.42	792,284.46	1,000,000.00	0.00	\$14,598,446.88
3500	Transportation	150,000.00	0.00	0.00	0.00	\$150,000.00
3510	Student - To/From School	6,244,764.68	0.00	0.00	0.00	\$6,244,764.68
3520	Student - Activity	557,647.28	0.00	0.00	0.00	\$557,647.28
3530	Supv of Transportation	548,156.80	0.00	0.00	0.00	\$548,156.80
3540	Monitoring Services	652,890.04	0.00	0.00	0.00	\$652,890.04
3550	Vehicle Servicing	1,715,899.02	0.00	0.00	0.00	\$1,715,899.02
3560	Other Student Transportation	202,757.47	0.00	0.00	0.00	\$202,757.47
3590	All Other Transportation	134,471.15	19,404.84	0.00	0.00	\$153,875.99
	Total Transportation	10,206,586.44	19,404.84	0.00	0.00	\$10,225,991.28
3800	Support Services - Central					\$0.00
3810	Planning Services	103,885.00	0.00	0.00	0.00	\$103,885.00
3830	Staff Services	1,313,740.08	0.00	0.00	23,645,203.33	\$24,958,943.41
3850	Technology Coordination	737,066.33	0.00	0.00	0.00	\$737,066.33
	Total Support Services	2,154,691.41	0.00	0.00	23,645,203.33	\$25,799,894.74
3900	Other Support Services	0.00	369,015.94	0.00	2,916.06	\$371,932.00
	Total Other Support Services	0.00	369,015.94	0.00	2,916.06	\$371,932.00
	Total General Support	35,916,305.50	1,231,248.60	1,000,000.00	23,648,119.39	\$61,795,673.49
4000	Community Services	30,000.00	2,385.09	0.00	0.00	\$32,385.09
4100	Food Service Operations	0.00	0.00	0.00	5,038,277.55	\$5,038,277.55
4190	Non-Allowable Food Service	6,971.51	0.00	0.00	105,658.13	\$112,629.64
4200	Enterprise Operations	0.00	0.00	0.00	51,066.79	\$51,066.79
4300	Community Services	58,681.43	2,567,410.86	0.00	0.00	\$2,626,092.29
	Total Community Services	95,652.94	2,569,795.95	0.00	5,195,002.47	\$7,860,451.36
5000	Capital Outlay	10,000.00	3,888,224.90	4,603,549.59	0.00	\$8,501,774.49
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	1,200,901.71	1,875,837.35	0.00	\$3,076,739.06
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	0.00	0.00	894,141.17	0.00	\$894,141.17
5600	Building Improvement	0.00	1,199,605.59	2,149,907.50	0.00	\$3,349,513.09
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	10,000.00	6,288,732.20	9,523,435.61	0.00	\$15,822,167.81
6000	Other Uses	0.00	0.00	0.00	0.00	\$0.00
6100	Debt Service	509,659.35	0.00	0.00	0.00	\$509,659.35
6200	Transfers to Other Funds	946,500.00	0.00	0.00	0.00	\$946,500.00
	Total Other Uses	1,456,159.35	0.00	0.00	0.00	\$1,456,159.35
	Total Expenditure Budget	\$140,404,982.10	\$20,441,512.97	\$11,815,394.18	\$28,843,121.86	\$201,505,011.11

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2016-2017 as Amd'd 6/13/17	2017-2018 as Amd'd 6/12/18	2018-2019 as Amd'd 6/11/19	2019-2020 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	613,852.68	4,000,457.99	15,569,511.87	463,482.10	(15,106,029.77)	-97.02%
Local Revenue	139,408,176.00	111,024,576.00	117,470,923.30	119,307,383.60	1,836,460.30	1.56%
County Revenue	34,861,017.00	27,635,738.00	29,069,661.59	29,670,932.06	601,270.47	2.07%
State Revenue	3,783,513.32	490,000.00	733,000.00	943,000.00	210,000.00	28.65%
Federal Revenue	100,000.00	95,000.00	95,000.00	115,000.00	20,000.00	21.05%
Other Revenue	1,779,922.00	2,044,570.00	50,000.00	50,000.00	0.00	0.00%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	7,000.00	7,000.00	7,000.00	5,000.00	(2,000.00)	0.00%
Recapture	(38,004,048.59)	(2,825,000.00)	(11,320,000.00)	(10,334,815.66)	(985,184.34)	-8.70%
TOTAL REVENUE	142,549,432.41	142,472,341.99	151,675,096.76	140,219,982.10	(11,455,114.66)	-7.55%
EXPENDITURES						
Operating Budget	134,452,101.01	134,841,890.39	133,166,801.67	136,322,526.98	3,155,725.31	2.37%
Bus Lease/Purchase P & I	2,928,963.72	1,887,417.77	509,659.34	509,659.35	0.01	0.00%
Contingency/Roll-Over	2,668,634.50	2,022,760.76	2,362,135.75	2,441,295.77	79,160.02	3.35%
Operating Transfers	2,499,733.18	3,720,273.07	15,636,500.00	946,500.00	(14,690,000.00)	-93.95%
TOTAL EXPENDITURES	142,549,432.41	142,472,341.99	151,675,096.76	140,219,982.10	(11,455,114.66)	-7.55%
For Comparison Purposes Only:						
Instructional Facilitators	2,156,019.00	Now in Operating	Now in Operating	Now in Operating		
Summer School	1,351,719.00	Budget	Budget	Budget		
Total if the above programs had been i	146,057,170.41	142,472,341.99	151,675,096.76	140,219,982.10	(11,455,114.66)	-7.55%
Budget Assessed Value History: FY17 \$5,288,502,849 - FY2018 \$4,182,623,053 - FY2019 \$4,428,276,932 - FY2020 \$4,470,155,344						

CAMPBELL COUNTY SCHOOL DISTRICT FY2020 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$613,852.68		\$4,000,457.99		\$15,569,511.87		\$463,482.10	(\$15,106,029.77)	100.00%
Excess Revenue Collected in Prior Years	80100	0.00		0.00		0.00		0.00	\$0.00	0.00%
REVENUE FROM LOCAL SOURCES	81000									
Special District Taxes (25 Mill)	81111	132,212,571.00	124,893,863.07	104,565,576.00	102,057,910.98	110,706,923.30	107,588,222.82	111,753,883.60	\$1,046,960.30	0.95%
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	5,900,000.00	5,206,979.86	5,300,000.00	5,096,664.27	5,300,000.00	5,479,005.31	5,600,000.00	\$300,000.00	5.66%
Car Company Taxes	81130	80,000.00	98,327.51	120,000.00	78,112.70	85,000.00	77,026.61	85,000.00	\$0.00	0.00%
Delinquent Taxes (Recapturable)	81140	450,000.00	216,526.71	250,000.00	183,461.02	250,000.00	370,013.76	375,000.00	\$125,000.00	50.00%
BOCES Tax	81170	0.00	0.00	0.00	0.51	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		138,642,571.00	130,415,697.15	110,235,576.00	107,416,149.48	116,341,923.30	113,514,268.50	117,813,883.60	\$1,471,960.30	1.27%
Bond & Interest Taxes (formerly Fund 40 Debt Service)	81200	0.00	0.00	0.00	1.34	0.00		0.00	\$0.00	0.00%
Tuition	81300									
Concurrent Enrollment Tuition	81302	304,605.00	306,569.00	300,000.00	328,600.00	375,000.00	344,894.00	375,000.00	\$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	0.00	0.00	0.00	2,025.00	2,500.00	1,275.00	1,500.00	(\$1,000.00)	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	120,000.00	121,902.91	120,000.00	241,134.33	280,000.00	625,723.81	625,000.00	\$345,000.00	123.21%
Other Interest Earned	81590	50,000.00	75,399.60	85,000.00	105,179.69	120,000.00	207,126.10	215,000.00	\$95,000.00	79.17%
Pupil Activities	81700									
Student Fees	81740	40,000.00	41,080.75	85,000.00	45,543.09	50,000.00	43,695.43	45,000.00	(\$5,000.00)	-10.00%
Other Pupil Activity Income	81790	0.00	0.00	0.00	0.00	0.00	341.75	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(38,004,048.59)	(38,004,048.59)	(2,825,000.00)	(1,031,290.09)	(11,320,000.00)	(10,074,028.85)	(10,334,815.66)	(\$985,184.34)	-8.70%
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	135,000.00	156,765.94	130,000.00	147,234.50	150,000.00	133,962.91	150,000.00	\$0.00	0.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	20,000.00	14,373.79	15,000.00	13,675.00	15,000.00	11,675.00	15,000.00	\$0.00	0.00%
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	40,566.60	30,000.00	6,037.04	50,000.00	30,218.26	50,000.00	\$0.00	0.00%
Transportation - Public	81981	5,000.00	6,324.59	5,000.00	6,156.44	6,500.00	11,749.13	12,000.00	\$5,500.00	84.62%
Miscellaneous	81990	5,000.00	2,441.53	3,000.00	4,135.20	4,000.00	3,941.85	4,000.00	\$0.00	0.00%
ERATE Discount, Rebate, or Reimbursement	81991	35,000.00	24,566.24	15,000.00	76,390.19	75,000.00	39,794.46	0.00	(\$75,000.00)	-100.00%
Total Local Revenue		101,404,127.41	93,201,639.51	108,199,576.00	107,360,971.21	106,150,923.30	104,894,637.35	108,972,567.94	\$2,821,644.64	2.66%

CAMPBELL COUNTY SCHOOL DISTRICT FY2020 GENERAL FUND 01 REVENUE PROJECTIONS

Account Title	Acct. No.	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
REVENUE FROM COUNTY SOURCES										
Unrestricted Grants in Aid	82000									
6 Mill County Equalization Tax	82110	31,731,017.00	29,974,526.10	25,095,738.00	24,493,898.33	26,569,661.59	25,821,173.78	26,820,932.06	\$251,270.47	0.95%
Motor Vehicle Tax	82120	1,400,000.00	1,249,675.15	1,265,000.00	1,223,199.51	1,230,000.00	1,314,961.34	1,340,000.00	\$110,000.00	8.94%
Car Company Tax	82130	20,000.00	23,598.60	20,000.00	18,747.05	20,000.00	18,486.39	20,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	110,000.00	51,966.48	55,000.00	44,030.54	50,000.00	88,803.22	90,000.00	\$40,000.00	80.00%
Fines & Forfeitures	82150	1,600,000.00	1,111,240.43	1,200,000.00	1,118,895.80	1,200,000.00	1,390,872.77	1,400,000.00	\$200,000.00	16.67%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		34,861,017.00	32,411,006.76	27,635,738.00	26,898,771.23	29,069,661.59	28,634,297.50	29,670,932.06	\$601,270.47	2.07%
REVENUE FROM STATE SOURCES										
Unrestricted Grants in Aid	83000									
Audit Adjustment - Foundation Program	83111	(70,951.41)	0.00	(500,000.00)	(41,487.00)	(500,000.00)	(309,976.00)	(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	0.00%
Taylor Grazing	83130	40,000.00	45,057.30	40,000.00	41,708.47	43,000.00	40,570.42	43,000.00	\$0.00	0.00%
Tax Shortfall	83160	2,589,464.73	2,589,464.73	9,075,199.00	9,075,199.15	3,109,505.34	3,109,505.34	3,867,188.29	\$757,682.95	24.37%
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	0.00	0.00	(9,075,199.00)	0.00	(3,109,505.34)	0.00	(3,867,188.29)	(\$757,682.95)	24.37%
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	1,225,000.00	1,299,786.05	950,000.00	979,734.17	0.00	0.00	0.00	\$0.00	0.00%
WY Retirement Reimbursement (new FY2019)	83291	0.00	0.00	0.00	0.00	1,190,000.00	1,092,865.50	1,400,000.00	\$210,000.00	17.65%
Total State Revenue		3,783,513.32	3,934,308.08	490,000.00	10,055,154.79	733,000.00	3,932,965.26	943,000.00	\$210,000.00	28.65%
REVENUE FROM FEDERAL SOURCES										
Unrestricted Grants in Aid	84000									
Impact Aid	84110	100,000.00	97,353.88	95,000.00	85,949.73	95,000.00	134,750.42	115,000.00	\$20,000.00	21.05%
Total Federal Revenue		100,000.00	97,353.88	95,000.00	85,949.73	95,000.00	134,750.42	115,000.00	\$20,000.00	21.05%
OTHER REVENUE										
Operating Transfer fr other General Funds	85201	7,000.00	5,015.20	7,000.00	2,435.24	7,000.00	2,733.84	5,000.00	(\$2,000.00)	-28.57%
Operating Transfer fr Special Revenue	85220	0.00	0.00	0.00	0.00	0.00	30.79	0.00	\$0.00	0.00%
Operating Transfer fr Capital	85230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer fr Enterprise Fund	85250	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Operating Transfer from Agency Fund	85280	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	0.00	0.00	0.00	0.00	2,200.00	0.00	\$0.00	0.00%
Sale of Fixed Assets	85312	0.00	0.00	0.00	0.00	0.00	7,485.85	0.00	\$0.00	0.00%
Compensation for Losses	85320	100,000.00	991.04	100,000.00	8,053.99	50,000.00	3,160.00	50,000.00	\$0.00	0.00%
Capital Lease	85500	1,679,922.00	1,679,922.00	1,944,570.00	1,944,570.00	0.00	0.00	0.00	\$0.00	0.00%
Total Other Revenue		1,786,922.00	1,685,928.24	2,051,570.00	1,955,059.23	57,000.00	15,610.48	55,000.00	(\$2,000.00)	-3.51%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		141,935,579.73	131,330,236.47	138,471,884.00	146,355,906.19	136,105,584.89	137,612,261.01	139,756,500.00	\$3,650,915.11	2.68%
GRAND TOTAL - ALL REVENUE		\$142,549,432.41	\$131,330,236.47	\$142,472,341.99	\$146,355,906.19	\$151,675,096.76	\$137,612,261.01	\$140,219,982.10	-\$11,455,114.66	-7.55%

\$179,939,628.32

\$141,296,884.00

\$147,425,584.89

\$150,091,315.66

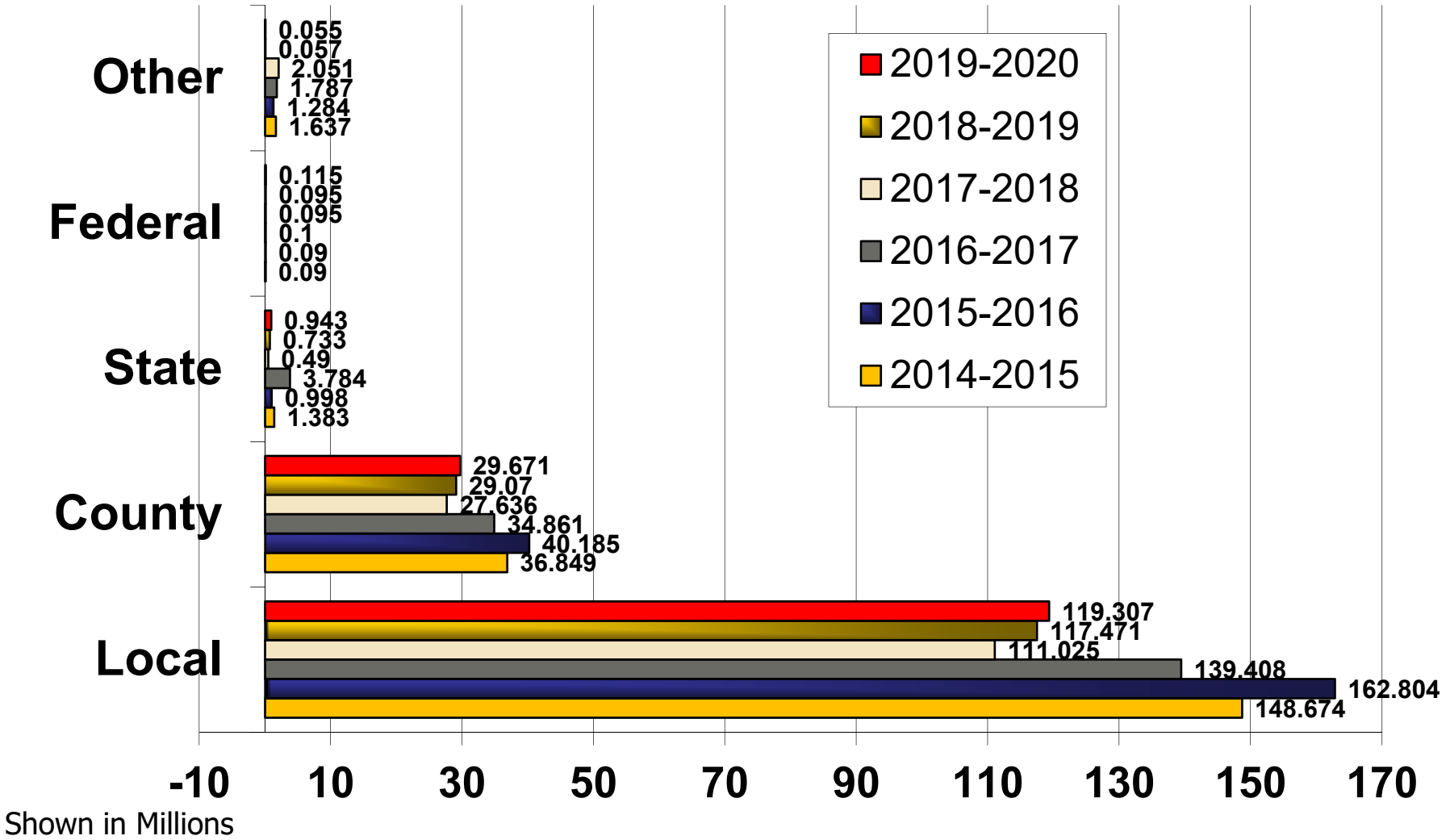
Assessed Value	
2016-2017	\$5,288,502,849
2017-2018	\$4,182,623,053
2018-2019	\$4,428,276,932
2019-2020	\$4,470,155,344

Non-Foundation Revenues (Not Recapturable) \$5,236,991.73 \$5,160,296.27 \$2,932,570.00 \$12,086,158.39 \$2,464,500.00 \$5,794,426.74 \$3,058,000.00 \$593,500.00

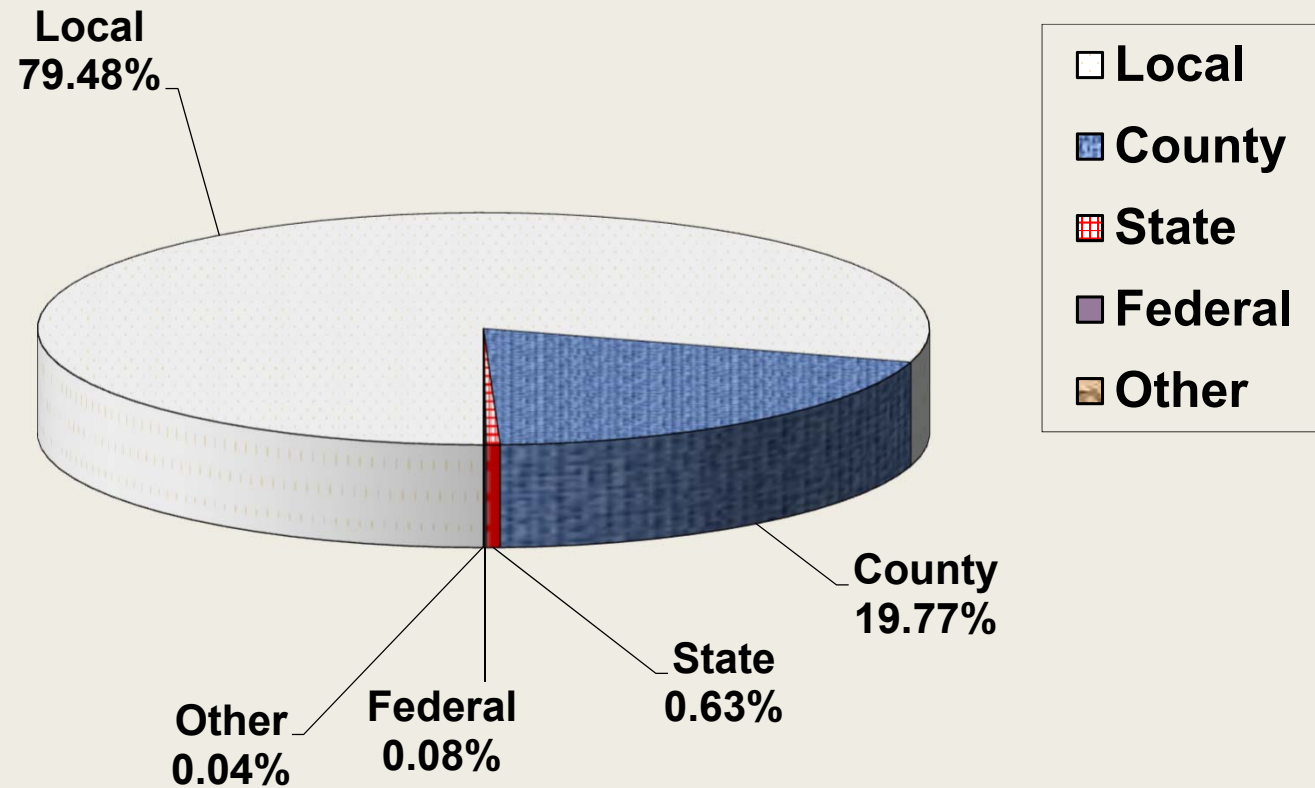
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources

Description	Object Code	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020
LOCAL SOURCES:							
General Operations Mill (Old Levy)	81112	\$0	\$2	\$0	\$0	\$0	\$0
Capital Maintenance Mill (Old Levy)	81115	\$0	\$2	\$0	\$0	\$0	\$0
SUB-TOTAL		\$0	\$5	\$0	\$0	\$0	\$0
Concurrent Enrollment Tuition	81302	\$220,895	\$304,605	\$306,569	\$328,600	\$344,894	\$375,000
Distance Education Tuition	81321	\$7,725	\$15,025	\$0	\$0	\$0	\$0
Interest	81510	\$12,097	\$45,309	\$121,903	\$241,134	\$625,724	\$625,000
Other Interest Earned	81590	\$28,666	\$42,404	\$75,400	\$105,180	\$207,126	\$215,000
Student Fees	81740	\$49,501	\$46,547	\$41,081	\$45,543	\$43,695	\$45,000
Other Pupil Activity Income	81790	\$100	\$0	\$0	\$0	\$342	\$0
Indirect Costs	81850	\$56,704	\$152,761	\$156,766	\$147,235	\$133,963	\$150,000
Rental	81910	\$16,524	\$23,175	\$14,374	\$13,675	\$11,675	\$15,000
Contributions/Donations	81920	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Refund/Prior Years	81950	\$142,848	\$28,860	\$40,567	\$6,037	\$30,218	\$50,000
Public Transportation	81981	\$6,367	\$5,592	\$6,325	\$6,156	\$11,749	\$12,000
ERATE Discount, Rebate, or Reimburse.	81991	\$0	\$0	\$24,566	\$76,390	\$39,794	\$0
SUB-TOTAL		\$541,427	\$664,277	\$787,549	\$969,950	\$1,450,181	\$1,488,000
TOTAL LOCAL SOURCES		\$541,427	\$664,282	\$787,549	\$969,950	\$1,450,181	\$1,488,000
STATE SOURCES:							
Tax Shortfall	83160	\$157,867	\$312,986	\$2,589,465	\$9,075,199	\$3,109,505	\$3,867,188
WY Retirement Reimbursement	83290	\$1,376,337	\$1,462,329	\$1,299,786	\$979,734	\$1,092,866	\$1,400,000
TOTAL STATE SOURCES		\$1,534,204	\$1,775,315	\$3,889,251	\$10,054,933	\$4,202,371	\$5,267,188
FEDERAL SOURCES:							
Impact Aid PL874	84110	\$94,216	\$117,813	\$97,354	\$85,950	\$134,750	\$115,000
TOTAL FEDERAL SOURCES		\$94,216	\$117,813	\$97,354	\$85,950	\$134,750	\$115,000
OTHER SOURCES:							
Oper. Transfer from General Fund 02	85201	\$6,586	\$4,737	\$5,015	\$2,435	\$2,734	\$5,000
Oper. Transfer from Special Revenue	85220	\$0	\$0	\$0	\$0	\$31	\$0
Oper. Transfer from Enterprise Fund	85250	\$16,417	\$6,581	\$0	\$0	\$0	\$0
Oper. Transfer from Agency Fund	85280	\$0	\$26,775	\$0	\$0	\$0	\$0
Sale/Fixed Assets	85311	\$0	\$2,604	\$0	\$0	\$2,200	\$0
Compensation for Losses	85320	\$252,309	\$173,546	\$991	\$8,054	\$3,160	\$50,000
Capital Leases	85500	\$1,309,713	\$1,252,111	\$1,679,922	\$1,944,570	\$0	\$0
TOTAL OTHER SOURCES		\$1,585,025	\$1,466,354	\$1,685,928	\$1,955,059	\$8,125	\$55,000
TOTAL NON-FOUNDATION REVENUE		\$3,754,872	\$4,023,765	\$6,460,082	\$13,065,893	\$5,795,427	\$6,925,188
Non-Foundation Revenue w/o Operating Transfers		\$3,731,869	\$3,985,671	\$6,455,067	\$13,063,457	\$5,792,662	\$6,920,188

General Fund 01 Revenues by Source



General Fund 01 Revenues 2019-2020



Local	\$119.307
County	29.671
State	0.943
Federal	0.115
Other	0.055
Total	\$150.091
Recapture	-10.335
Net Revenue	\$139.756

w/o Budget Support

Funds in Millions

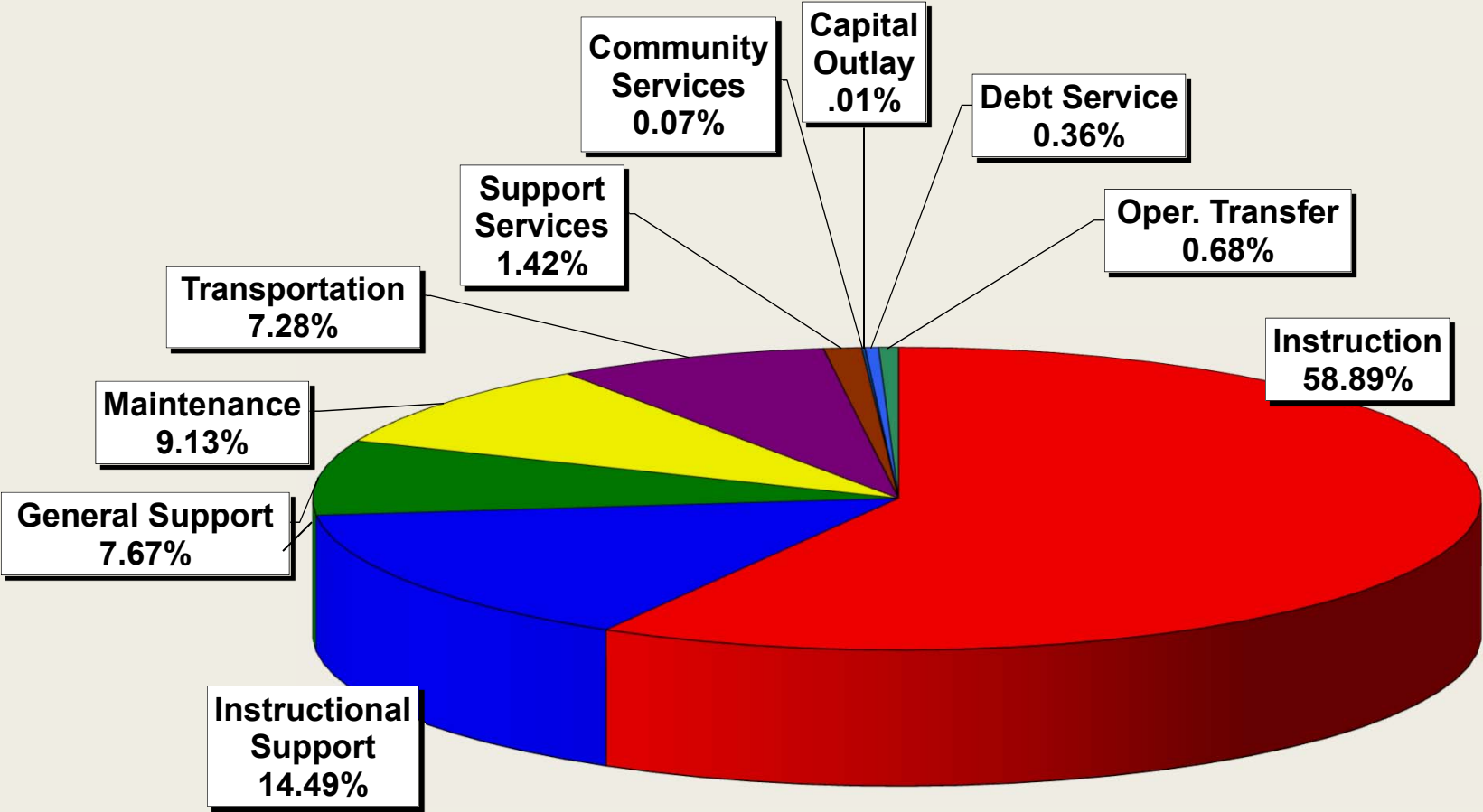
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2019-2020

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$321,860.77	\$321,860.77
1100	General Instruction	2,856,108.25	240,719.07	33,325.00	776,699.00	0.00	150.00	3,260.64	\$3,910,261.96
1110	Elementary Instruction	20,150,379.92	8,330,038.59	106,214.45	1,029,158.50	49,544.85	1,950.00	380,016.58	\$30,047,302.89
1120	Junior High Instruction	4,726,188.17	2,030,139.55	20,148.50	282,120.48	0.00	2,025.00	241,561.99	\$7,302,183.69
1130	Senior High Instruction	8,121,676.28	3,645,454.81	109,816.26	449,571.39	28,736.00	5,755.00	310,160.79	\$12,671,170.53
1131	All Secondary Instruction	95,788.00	41,281.05	2,762.00	16,271.00	0.00	0.00	0.00	\$156,102.05
1135	Concurrent Enrollment	0.00	0.00	350,000.00	0.00	0.00	0.00	0.00	\$350,000.00
1210	Students with Disabilities	9,256,987.16	5,733,818.55	9,236.00	39,185.00	0.00	0.00	0.00	\$15,039,226.71
1233	Gifted and Talented	561,232.25	264,203.88	2,338.47	7,782.34	0.00	790.00	0.00	\$836,346.94
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	117,743.05	56,831.99	30,910.00	36,553.00	1,757.00	0.00	0.00	\$243,795.04
1265	Summer Schl/Ext'd Programs	807,205.74	178,227.25	608.94	15,576.06	0.00	0.00	0.00	\$1,001,617.99
1270	Limited English Proficient	449,828.85	281,097.72	0.00	11,060.00	0.00	0.00	0.00	\$741,986.57
1280	Homebound	18,515.00	1,416.40	19,470.00	0.00	0.00	0.00	0.00	\$39,401.40
1290	Other Special Programs	925,133.23	518,665.94	0.00	36,018.00	0.00	4,050.00	0.00	\$1,483,867.17
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	87,229.69	\$87,229.69
1410	Student Activities - Elem.	7,296.00	1,576.00	0.00	2,800.00	0.00	0.00	0.00	\$11,672.00
1420	Student Activities - Jr. High	600,800.00	153,032.72	75,540.00	22,675.00	0.00	1,200.00	53,477.64	\$906,725.36
1430	Student Activities - Sr. High	1,880,453.57	488,869.97	542,974.00	140,663.50	3,500.00	15,592.50	98,147.67	\$3,170,201.21
1530	Vocational Educ Grades 9-12	1,303,330.05	596,126.33	7,850.00	127,969.50	0.00	0.00	0.00	\$2,035,275.88
1810	Elementary Distance Learning	80,295.00	43,609.11	120,950.00	5,089.35	0.00	200.00	0.00	\$250,143.46
	Total Instruction	51,958,960.52	22,605,108.93	3,402,143.62	2,999,192.12	83,537.85	31,712.50	1,495,715.77	\$82,576,371.31
2000	Instructional Support	0.00	0.00	0.00	0.00	0.00	0.00	205,000.00	\$205,000.00
2100	Support Services-Student	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	1,982,614.46	842,305.22	14,690.00	22,362.38	0.00	250.00	0.00	\$2,862,222.06
2111	Supervision of Guidance	3,500.00	747.94	0.00	7,275.00	0.00	0.00	0.00	\$11,522.94
2115	Record Maintenance Services	615,132.56	346,678.26	23,734.00	3,140.00	0.00	0.00	0.00	\$988,684.82
2117	Assessment Services	35,498.90	12,969.75	4,003.00	8,477.00	0.00	0.00	0.00	\$60,948.65
2122	Attendance Services	69,954.52	45,917.83	4,805.00	7,065.00	0.00	0.00	0.00	\$127,742.35
2123	Social Work Services	283,076.40	92,975.98	50.00	834.71	0.00	0.00	0.00	\$376,937.09
2124	Student Accounting Services	48,827.00	35,379.24	0.00	0.00	0.00	0.00	0.00	\$84,206.24
2131	Supervision of Health Services	45,947.70	15,873.82	350.00	500.00	0.00	0.00	0.00	\$62,671.52
2132	Health Services	1,097,406.52	382,074.86	248,310.00	57,105.88	0.00	8,355.00	0.00	\$1,793,252.26
2140	Psychological Programs	846,978.52	340,672.32	24,430.00	4,050.00	0.00	0.00	0.00	\$1,216,130.84
2152	Speech Services	1,157,304.00	539,255.83	1,815.00	7,655.00	0.00	0.00	0.00	\$1,706,029.83
2153	Hearing Impaired Services	207,533.20	115,932.41	6,015.00	2,065.00	0.00	0.00	0.00	\$331,545.61
2171	Occupational Therapy	602,195.34	186,969.30	5,205.00	6,620.00	0.00	0.00	0.00	\$800,989.64
2172	Physical Therapy	194,116.70	82,163.48	0.00	1,200.00	0.00	0.00	0.00	\$277,480.18
2173	Visions Impaired/Vision Services	55,000.00	23,328.89	154.00	900.00	0.00	0.00	0.00	\$79,382.89
2210	Impv of Instruction Services	12,000.00	2,588.65	0.00	0.00	0.00	0.00	0.00	\$14,588.65
2211	Supv of Improve/Instr Services	140,365.34	48,718.32	23,297.52	4,442.48	4,765.00	500.00	0.00	\$222,088.66
2212	Instr/Curriculum Development	341,827.93	113,939.09	7,561.00	61,959.00	1,130.00	1,200.00	0.00	\$527,617.02
2213	Staff Training (Certified)	292,787.83	146,746.91	166,709.64	33,200.00	5,000.00	5,155.00	0.00	\$649,599.38
2215	Instructional Facilitators	1,332,778.00	494,054.92	6,982.67	6,042.00	0.00	395.00	0.00	\$1,840,252.59
2219	Other Improve/Instr Services	59,869.80	18,895.03	800.00	2,426.00	0.00	300.00	0.00	\$82,290.83
2221	Supv of Media Services	5,054.05	1,102.92	0.00	1,670.00	0.00	0.00	0.00	\$7,826.97
2222	School Library Services	1,188,113.79	676,633.19	5,600.00	141,278.90	0.00	375.00	63,705.00	\$2,075,705.88
2230	Supv of Special Ed Services	211,484.16	63,724.26	1,700.00	34,129.00	0.00	300.00	0.00	\$311,337.42
2240	Technology Integration	1,871,806.99	1,030,633.61	5,231.00	144,530.00	197,209.00	95.00	0.00	\$3,249,505.60
2290	Other Support Services	220,255.99	97,145.40	2,950.00	36,719.00	0.00	0.00	0.00	\$357,070.39
	Total Instructional Support	12,921,429.70	5,757,427.43	554,392.83	595,646.35	208,104.00	16,925.00	268,705.00	\$20,322,630.31

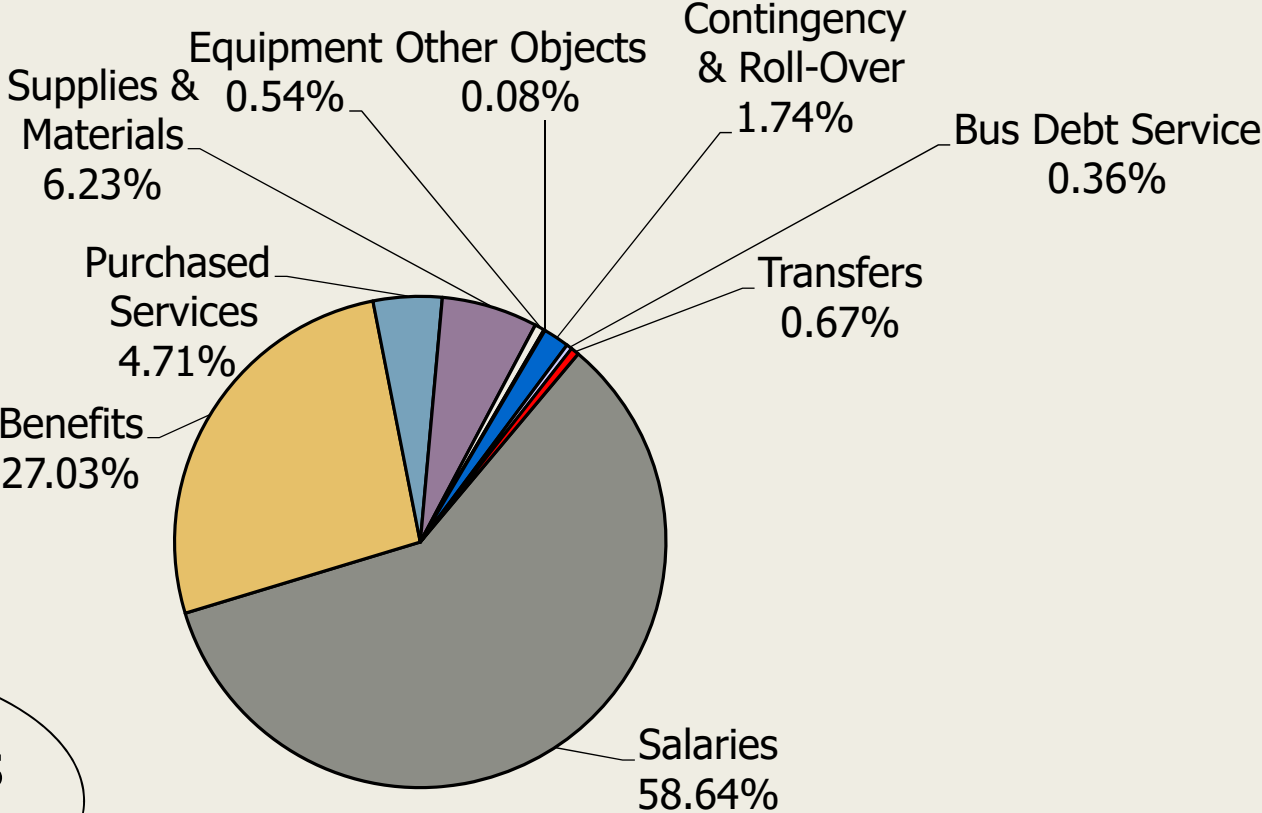
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2019-2020

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	6,627.00	0.00	0.00	0.00	0.00	100,000.00	\$136,627.00
3310	General Support	22,232.18	9,426.92	0.00	0.00	0.00	0.00	0.00	\$31,659.10
3311	Superintendent Services	491,427.00	230,142.87	17,880.00	61,165.00	0.00	7,700.00	0.00	\$808,314.87
3321	Principal Services	4,775,131.74	2,343,936.51	70,347.61	112,925.63	3,756.00	11,870.00	0.00	\$7,317,967.49
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	18,735.00	0.00	0.00	0.00	\$18,735.00
3330	Business Administration	384,064.20	187,953.18	44,500.00	15,540.00	0.00	2,000.00	0.00	\$634,057.38
3331	Fiscal Services	342,365.31	154,275.20	45,300.00	30,821.90	1,948.10	640.00	0.00	\$575,350.51
3332	Purchasing Services	108,498.04	27,260.48	1,800.00	7,135.00	0.00	150.00	0.00	\$144,843.52
3333	Warehouse/Distributing Services	78,977.60	55,391.86	40,715.00	9,760.00	0.00	0.00	0.00	\$184,844.46
3334	Printing Services	220,439.97	118,470.34	39,100.00	66,845.00	8,055.00	100.00	0.00	\$453,010.31
3339	Other Business Support Services	43,152.15	9,626.44	500.00	2,915.00	0.00	0.00	0.00	\$56,193.59
3350	Board of Education Services	0.00	100.00	357,317.00	4,680.00	0.00	25,165.00	0.00	\$387,262.00
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	386,875.00	\$386,875.00
3410	Supv of Maint/Plants	221,727.20	89,558.83	0.00	0.00	0.00	0.00	0.00	\$311,286.03
3420	Operating Building Services	4,279,470.26	2,005,941.27	1,083,829.09	3,407,438.11	7,825.00	1,100.00	3,015.38	\$10,788,619.11
3430	Care/Upkeep of Grounds	279,256.92	122,632.25	10,250.00	31,650.00	0.00	0.00	0.00	\$443,789.17
3440	Care/Upkeep of Equipment	215,237.84	101,498.05	0.00	7,855.00	0.00	0.00	0.00	\$324,590.89
3450	Vehicle Maintenance	49,909.41	12,480.11	5,000.00	82,000.00	0.00	0.00	0.00	\$149,389.52
3460	Security Services	130,910.31	67,783.49	55,017.00	83,530.00	0.00	0.00	0.00	\$337,240.80
3490	Operation/Maint of Plant	51,920.66	12,451.24	0.00	0.00	0.00	0.00	0.00	\$64,371.90
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	\$150,000.00
3510	Student - To/From School	3,039,625.19	2,576,031.99	193,895.00	4,627.26	427,527.74	3,057.50	0.00	\$6,244,764.68
3520	Student - Activity	256,822.30	132,856.43	27,430.00	140,538.55	0.00	0.00	0.00	\$557,647.28
3530	Supv of Transportation	347,103.28	159,282.27	24,948.75	11,422.50	4,000.00	1,400.00	0.00	\$548,156.80
3540	Monitoring Services	383,958.91	268,931.13	0.00	0.00	0.00	0.00	0.00	\$652,890.04
3550	Vehicle Servicing	452,864.14	262,973.37	65,183.11	921,578.40	10,800.00	2,500.00	0.00	\$1,715,899.02
3560	Other Student Transportation	102,362.40	100,395.07	0.00	0.00	0.00	0.00	0.00	\$202,757.47
3590	All Other Transportation	25,000.00	5,996.75	73,638.45	29,535.95	250.00	50.00	0.00	\$134,471.15
3810	Planning Services	0.00	0.00	103,885.00	0.00	0.00	0.00	0.00	\$103,885.00
3830	Staff Services	570,171.31	302,232.90	206,330.77	68,465.17	6,029.62	3,373.00	0.00	\$1,156,602.77
3850	Technology Coordination	411,926.01	161,737.32	153,888.00	8,015.00	1,500.00	0.00	0.00	\$737,066.33
3900	Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
	Total General Support	17,314,554.33	9,525,993.27	2,620,754.78	5,127,178.47	471,691.46	59,105.50	639,890.38	\$35,759,168.19
4000	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	\$30,000.00
4190	Non-Allow. Food Serv. Operations	5,634.00	1,337.51	0.00	0.00	0.00	0.00	0.00	\$6,971.51
4300	Community Services	6,176.77	14,249.66	26,605.00	9,150.00	0.00	2,500.00	0.00	\$58,681.43
	Total Community Services	11,810.77	15,587.17	26,605.00	9,150.00	0.00	2,500.00	30,000.00	\$95,652.94
5000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	\$10,000.00
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	10,000.00	\$10,000.00
6100	Debt Service-Bus Lease/Pur	0.00	0.00	0.00	0.00	0.00	17,863.97	491,795.38	\$509,659.35
6200	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	946,500.00	\$946,500.00
	Total Operating Budget	\$82,206,755.32	\$37,904,116.80	\$6,603,896.23	\$8,731,166.94	\$763,333.31	\$128,106.97	\$3,882,606.53	\$140,219,982.10

General Fund 01 Expenses by Function 2019-2020 Total \$140,219,982



Campbell County School District FY2020 Expenditures by Object General Fund 01

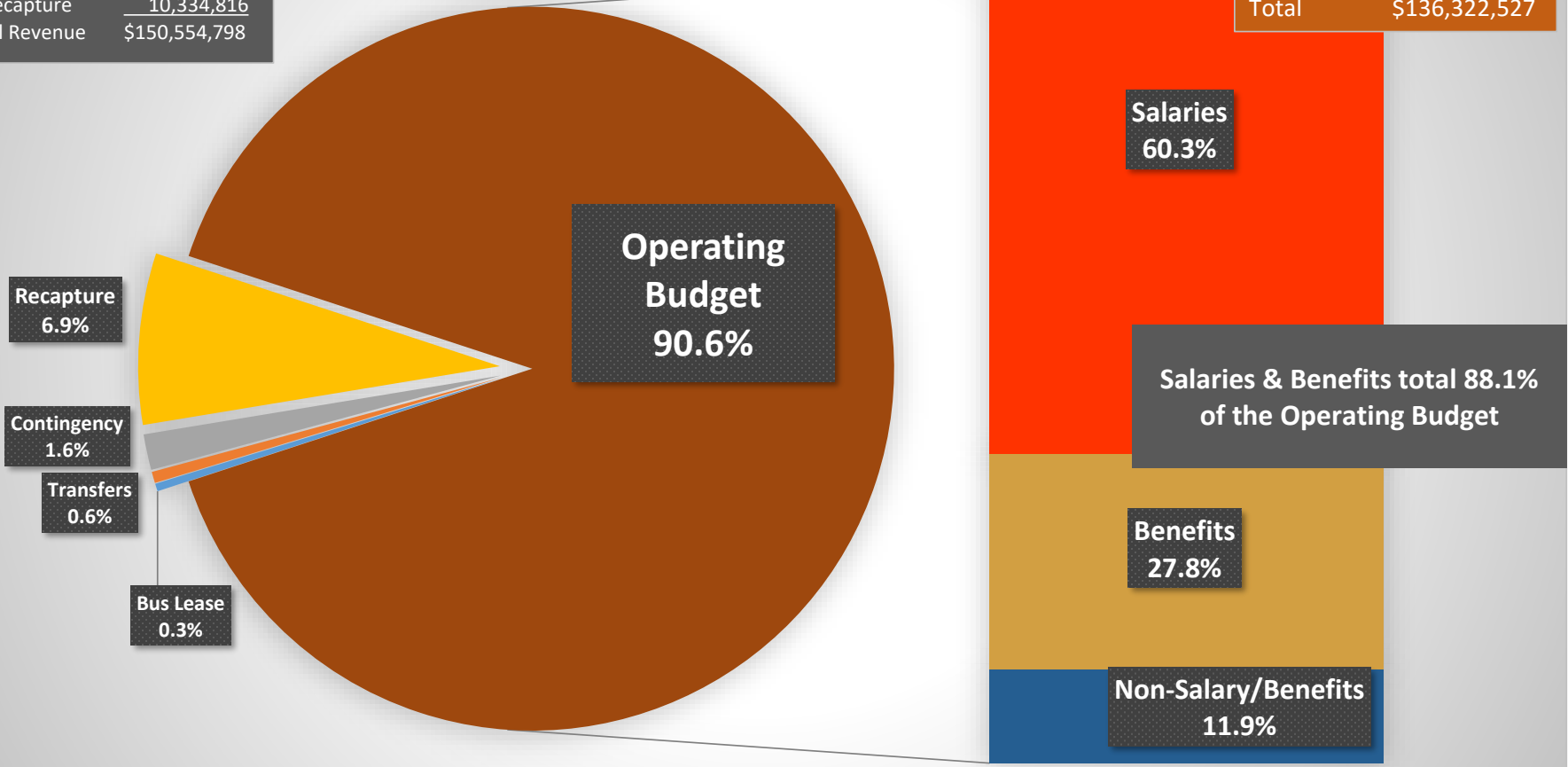


**Total Expenses
\$140,219,982**

2019-2020 Campbell County School District General Fund 01 Budget Summary

Operating	\$136,322,527
Bus Lease	509,659
Contingency	2,441,296
Oper Transfers	946,500
Budget Total	\$140,219,982
Recapture	10,334,816
All Revenue	\$150,554,798

Operating Budget	
Salaries	\$ 82,206,755
Benefits	37,904,117
Non-S&B	16,211,655
Total	\$136,322,527



General Fund 01 Decrease

■ 2019-2020 Budget	\$140,219,982
■ 2018-2019 Budget	<u>-151,675,097</u>
■ Decrease in Fund 01	\$ -11,455,115 or -7.55%

General Funds Summary

■ General Fund 01	\$140,219,982
■ Healthy Communities 03	125,000
■ Sick Leave 04	<u>60,000</u>
■ All FY2020 General Funds	\$140,404,982
■ Previous Year Total	<u>152,372,190</u>
Decrease	\$ -11,967,208
	or -7.85%

Budget Summary for Approval 2019-2020

■ General Funds (0x)	\$140,404,982
■ Special Revenues (2x)	20,441,513
■ Capital Projects (3x)	11,815,394
■ Nutrition Services, CAT (5x)	5,197,919
■ Insurance (60)	<u>23,645,203</u>
■ GRAND TOTAL – All Funds	\$201,505,011

Reduction of \$18,394,076 or
8.36% from prior year