Campbell County School District

Annual Budget
2024-2025

July 17, 2024

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

CAMPBELL COUNTY SCHOOL DISTRICT

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 2024-2025 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 2024-2025 budget, the individual schools will be rewarded for conservative spending. A portion of their unexpended budget allocations for 2023-2024 will be allowed to be budgeted as "roll-over" or contingency in the 2024-2025 budget. The total of this "roll-over" contingency from 2023-2024 to 2024-2025 equaled $970,881, up from a total of $851,575 in the previous year.

Data used to prepare the 2024-2025 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 9.4% 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 estimated enrollment of 8,400 students K-12 in the upcoming school year, this is a slight decrease of approximately 1.3% from the previous year. 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. Energy prices, directly influence the need for employees in the mining industry (including oil & gas extraction)
- Campbell County's unemployment rate (2.8%) is very low, which has created staffing issues for the district.
- For the past few years, the housing market has been tight in Campbell County. 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 currently is $360,928 which is up from $331,304 in June of

2023. Comparatively, this represents a $50,000 increase over the past two years, with the average list price being $309,058 in June of 2022. The housing market has been identified as a limiting factor for families moving to Campbell County.

REVENUE REVIEW

Assessed Valuation

Campbell County's 2024 assessed valuation was released by the County Assessor on June 21, 2024 as being $5,324,534,474. This represents a decrease of $381,490,790 or 6.69% from the 2023 assessed valuation of $5,706,025,264 and is a result of decreased 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 23, 2024, 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 $2,650,000 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, 2024 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately $5,300,000. 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 2023-2024 totaled $7,456,395, up $781,846 or 11.71% from the $6,674,549 received in 2022-2023. Revenue for the 2024-2025 fiscal year is projected to decrease by $196,395 or 2.63% to $7,260,000. 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 2024-2025 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2021-2022, 2022-2023, and 2023-2024 respectively. Column 7 reports the 2024-2025 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 $7,426,716 in 2024-2025 compared to 2023-2024. The increase is primarily due to the permanent external cost adjustment applied to the funding formula.

Wyoming school funding is the Foundation Program Guarantee minus 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 school year. 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. The assessed value for 2024 will decrease by $381,490,770 or 6.69% to $5,324,534,474 2023 assessed value of $5,706,025,264. These fluctuations clearly demonstrate the volatility of mineral revenues.

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 2024-2025.

Local Revenues

Local revenues are projected to decrease from a budgeted amount of $154,605,632 in 2023-2024 to $145,037,362 in 2024-2025, a decrease of $9,568,270 or 6.19%, and is primarily a result of the decrease in assessed value.

County Revenues

County revenues are projected to decrease from a budgeted amount of $36,883,152 in 2023-2024 to $35,076,207 in 2024-2025, which is a decrease of $1,806,945 or 4.90%, and is a result of the decrease in assessed valuation.

State Revenues

State revenues for Taylor Grazing fees were not distributed in 2022-2023 or 2023-2024. It is projected that three payments will be received in 2024-2025, for a total of approximately $80,000. The district continues to budget $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 $1,713,836 for Wyoming Retirement contributions in 2023-2024, 2.25% of eligible payments. The reimbursement for 2024-2025 is projected to be approximately $2,000,000.

A shortfall in 25 and 6 mill levies collected in 2023-2024 of $5,740,322 will be reimbursed to the district by 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 2022-2023 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 2023-2024 special education reimbursement was disbursed to districts in the same manner as entitlement district receive funds, 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 $22,602,183 in state special education reimbursement in 2023-2024 and expects to receive approximately $23,900,000 in 2024-2025.

Federal Revenues

Campbell County School District received $93,126 in Impact Aid funds in 2023-2024. It is anticipated that the district will continue to qualify for approximately $80,000 in 2024-2025. 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 2024-2025 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, 2025, and the most recent lease/purchase will be paid off in June, 2028. Capital lease revenues of $1,400,000 are budgeted in 2024-2025.

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

Non-Revenue

The 2023-2024 fiscal year was not as volatile as the previous year, but uncertainty remains surrounding financial concerns. Enrollment has stabilized and a permanent external cost adjustment in 2024-2025 takes a bit of pressure off the general fund. The 2024-2025 general fund budget will require budget support through district reserves in the amount of $3,568,828, an increase of $627,704 or 21.34%.

EXPENDITURE REVIEW

New positions in the general fund for 2024-2025 includes one elementary and one secondary Dual Language Immersion teacher and moving athletic training duties from contracted services to district employees. The Board of Trustees approved an increase to the certified base of $1,500, an increase of 2.94% 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 1.6% and the workers compensation rate will increase from 1.75% to 2.31% for the 2024-2025 fiscal year.

The Board also approved appeals requests and a partial wage study for administrative assistants, secretaries, technicians, water safety assistants, campus supervisors, dispatchers, safety patrol, as well as human resources, payroll and finance specialists. This impacted approximately 250 employees in 49 positions.

The district also returned counselors, social workers, instructional assistants, instructional facilitators, reading interventionist/tutors, ELO and summer school from the ARP/ESSER (COVID) grants to the general fund. The district was able to retain the ESL and interventionist staff members who were hired with the ARP/ESSER funds.

This budget reflects capital construction projects for replacement of Little Powder School and the Transportation facility, as well as planning funds for the replacement or remodel of Campbell County High School and Conestoga Elementary.

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 2025-2026. The additional 15% must be tracked separately from the original 15% and cannot be spent on capital construction. To date the district has never exceeded 15% in Board reserves.

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 Nutrition Services of $1.017 million is budgeted in the 2024-2025 fiscal year. Student meal prices will increase by $0.25 per meal in 2024-2025 to generate approximately $250,000, with a potential increase of an additional $0.25 per meal increase in 2025-2026.

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
AWARE
BOCHES
Carl Perkins
EPA Diesel Emissions Reduction Act
McKinney-Vento Homeless
Part B Flow-Through 611 & 619 (VI-B)
Title I-A
Title I-D Neglected and Delinquent
Title II-A Teacher Quality
Title III ESL and Title III Immigrant
Title IV-A
1003a School Improvement
WY Dept of Health COVID Prevention
SEA ARP ESSER III Reserve
WEA Energy Retrofit
Other State/Local Grants

Other Funds

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

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 17, 2024.

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, 2025. A public hearing will be held at the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming on the **17th day of July, 2024, at 6:15 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 9, 2024

CAMPBELL COUNTY SCHOOL DISTRICT NO. 1
SUMMARY OF PROPOSED BUDGET

	Funds	2022-2023 Actual Transactions Revenue	2022-2023 Actual Transactions Expenditures	2023-2024 **Adopted** Budget	**2024-2025 PROPOSED Budget**
01	General	$126,806,048	$134,897,269	$149,350,681	**$156,777,397**
03	General-Healthy Communities	$2,196	$7,827	$57,500	**$56,500**
04	Sick Leave General Fund	$8,658	$44,706	$60,000	**$60,000**
20	Grants	$20,625,529	$22,951,285	$26,000,000	**$15,000,000**
21	Building Special Revenue	$861,128	$915,240	$1,850,000	**$1,850,000**
22	Major Maintenance	$7,275,202	$6,347,741	$12,110,000	**$12,760,000**
25	CCSD Rec Grants Spec. Rev.	$1,020,521	$1,042,233	$2,589,817	**$2,851,440**
31	Depreciation	$9,341,566	$682,520	$39,988,479	**$29,635,761**
32	Component Projects	$25,293	$25,293	$1,471,204	**$729,054**
33	Major Capital	$143,387	$143,387	$6,726,306	**$34,864,301**
34	Capital Recreation Projects	$2,417,409	$2,417,409	$8,634,258	**$3,491,992**
50	Nutrition Service	$7,289,334	$5,738,736	$6,402,720	**$6,488,428**
51	CAT/Preschool Enterprise	$10,740	$12,988	$50,280	**$31,180**
60	Insurance	$21,185,074	$20,488,895	$28,165,837	**$27,866,058**

Information presented is an estimate only. Final budget information will be available at the Public Hearing on July 17, 2024.

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

FY2025 PROPOSED ALL FUNDS

Fund Type / Description		2021-2022 as Amended	2022-2023 As Amended	2023-2024 Adopted	**2024-2025 Proposed**	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
General Funds							
General Fund	01	$142,236,340.37	$142,548,578.52	$149,350,681.21	**$156,777,396.95**	$7,426,715.74	5.22%
Healthy Communities	03	85,395.84	62,124.98	57,500.00	**56,500.00**	($1,000.00)	-1.17%
Sick Leave	04	60,000.00	60,000.00	60,000.00	**60,000.00**	$0.00	0.00%
Total General Funds		142,381,736.21	142,670,703.50	149,468,181.21	**156,893,896.95**	$7,425,715.74	5.22%
Special Revenue Funds							
Grants	20	42,250,000.00	40,046,067.45	26,000,000.00	**15,000,000.00**	($11,000,000.00)	-26.04%
Building Special Revenue	21	1,600,000.00	1,850,000.00	1,850,000.00	**1,850,000.00**	$0.00	0.00%
Major Maintenance	22	8,560,368.52	10,915,000.00	12,110,000.00	**12,760,000.00**	$650,000.00	7.59%
Rec Grants	25	2,568,965.65	2,594,139.23	2,589,816.73	**2,851,439.52**	$261,622.79	10.18%
Total Special Revenues		54,979,334.17	55,405,206.68	42,549,816.73	**32,461,439.52**	($10,088,377.21)	-18.35%
Capital Project Funds							
Depreciation	31	24,324,704.10	33,128,987.32	39,988,478.88	**29,635,761.42**	($10,352,717.46)	-42.56%
Component Projects	32	1,262,708.78	1,557,217.00	1,471,204.38	**729,053.69**	($742,150.69)	-58.77%
Major Capital	33	1,318,627.69	6,754,721.25	6,726,305.87	**34,864,300.90**	$28,137,995.03	2133.88%
Capital Recreation Projects	34	5,199,549.42	7,678,180.14	8,634,258.08	**3,491,992.05**	($5,142,266.03)	-98.90%
Total Capital Projects		32,105,589.99	49,119,105.71	56,820,247.21	**68,721,108.06**	$11,900,860.85	37.07%
Enterprise Funds							
Nutrition Services	50	6,371,348.92	6,003,127.84	6,402,720.06	**6,488,428.05**	$85,707.99	1.35%
K' Enterprise Fund	51	54,772.68	57,527.96	50,279.86	**31,179.72**	($19,100.14)	-34.87%
Total Enterprise		6,426,121.60	6,060,655.80	6,452,999.92	**6,519,607.77**	$66,607.85	1.04%
Internal Service Funds							
Insurance	60	27,555,975.41	28,034,666.33	28,165,837.10	**27,866,057.84**	($299,779.26)	-1.09%
ALL FUNDS TOTAL		$263,448,757.38	$281,290,338.02	$283,457,082.17	**$292,462,110.14**	**$9,005,027.97**	3.42%

2024 - 2025 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	$3,674,828.11	$7,342,771.12	$29,257,669.97	$943,601.86	$5,606,057.84	$46,824,928.90
Local/County Sources	$126,264,068.84	$3,158,668.40	$4,470,083.50	$1,958,009.17	$160,000.00	$136,010,829.91
State Sources	$25,470,000.00	$7,610,000.00	$34,933,354.59	$0.00	$0.00	$68,013,354.59
Federal Sources	$80,000.00	$14,325,000.00	$0.00	$2,601,000.00	$0.00	$17,006,000.00
Total Revenues	$155,488,896.95	$32,436,439.52	$68,661,108.06	$5,502,611.03	$5,766,057.84	$267,855,113.40
Other Financing Sources						
Other Sources	$1,405,000.00	$25,000.00	$60,000.00	$1,016,996.74	$22,100,000.00	$24,606,996.74
Total Revenues & Other Financing Sources	**$156,893,896.95**	**$32,461,439.52**	**$68,721,108.06**	**$6,519,607.77**	**$27,866,057.84**	**$292,462,110.14**
Expenditures						
Current Expenditures						
Instruction	$88,038,749.29	$11,877,476.71	$1,068,720.63	$0.00	$0.00	$100,984,946.63
Instructional Support	$21,554,579.20	$3,113,652.02	$0.00	$0.00	$0.00	$24,668,231.22
General Support	$11,166,954.67	$211,545.15	$0.00	$0.00	$0.00	$11,378,499.82
Maintenance	$16,208,759.92	$823,781.01	$35,000.00	$0.00	$0.00	$17,067,540.93
Transportation	$13,041,743.86	$243,775.00	$0.00	$0.00	$0.00	$13,285,518.86
Support Services	$5,310,919.96	$892,362.64	$180,000.00	$8,960.53	$27,866,057.84	$34,258,300.97
Community Services	$80,848.45	$2,734,572.34	$0.00	$6,510,647.24	$0.00	$9,326,068.03
Capital Outlay	$0.00	$12,564,274.65	$67,437,387.43	$0.00	$0.00	$80,001,662.08
Other Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Debt Service	$447,844.86	$0.00	$0.00	$0.00	$0.00	$447,844.86
Fund Transfers Out	$1,043,496.74	$0.00	$0.00	$0.00	$0.00	$1,043,496.74
Total Expenditures	**$156,893,896.95**	**$32,461,439.52**	**$68,721,108.06**	**$6,519,607.77**	**$27,866,057.84**	**$292,462,110.14**

Campbell County School District
FY2025 Revenue Projections - All Funds

Account Title	Acct. No.	General Funds (0x) Revenue Total by Object	Special Revenue Funds (2x) Total by Object	Capital Proj. Funds (3x) Revenue Total by Object	Other Funds (5x-60) Revenue Total by Object	Total All Funds Revenue by Object
Budget Support	80100	$3,674,828.11	$7,077,856.86	$28,597,669.97	$6,541,659.70	**$45,892,014.64**
REVENUE - LOCAL SOURCES	81000	0.00	264,914.26	660,000.00	8,000.00	**$932,914.26**
Special District Taxes (25 Mill)	81111	133,113,362.00	0.00	0.00	0.00	**$133,113,362.00**
General Operations Mill	81112	0.00	0.00	0.00	0.00	**$0.00**
Motor Vehicle Taxes	81120	6,200,000.00	0.00	0.00	0.00	**$6,200,000.00**
Car Company Taxes	81130	65,000.00	0.00	0.00	0.00	**$65,000.00**
Penalties & Interest on Del Taxes	81140	260,000.00	0.00	0.00	0.00	**$260,000.00**
Other Local Taxes	81190	0.00	0.00	0.00	0.00	**$0.00**
Sub Total - Local Taxes		139,638,362.00	264,914.26	660,000.00	8,000.00	**$140,571,276.26**
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	0.00	**$0.00**
Concurrent Enrollment	81302	710,000.00	0.00	0.00	0.00	**$710,000.00**
Tuition-Distance Education	81321	0.00	0.00	0.00	0.00	**$0.00**
Adult Ed Fees (Sub Class)	81340	3,000.00	0.00	0.00	0.00	**$3,000.00**
Interest & Dividends	81510	3,260,500.00	50,000.00	1,000,000.00	235,009.17	**$4,545,509.17**
Interest on Major Maintenance	81520	0.00	500,000.00	0.00	0.00	**$500,000.00**
Other Interest Earned	81590	500,000.00	0.00	0.00	0.00	**$500,000.00**
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	100,000.00	**$100,000.00**
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	105,000.00	**$105,000.00**
Other Food Service Income	81690	0.00	0.00	0.00	90,000.00	**$90,000.00**
Pupil Activities	81700	0.00	0.00	0.00	0.00	**$0.00**
Admissions	81710	0.00	38,000.00	0.00	0.00	**$38,000.00**
Bookstore Sales	81720	0.00	54,475.00	0.00	0.00	**$54,475.00**
Stu. Organizations Dues & Fees	81730	0.00	280.00	0.00	0.00	**$280.00**
Fees	81740	50,000.00	223,700.29	0.00	16,000.00	**$289,700.29**
Other Pupil Activity Income	81790	0.00	383,940.59	0.00	0.00	**$383,940.59**
Pmts to State Foundation Prgm	81800	(53,860,000.00)	0.00	0.00	0.00	**-$53,860,000.00**
Indirect Costs Revenue	81850	550,000.00	0.00	0.00	0.00	**$550,000.00**
Other Local Revenue	81900	0.00	0.00	0.00	0.00	**$0.00**
Rental, School Facilities	81910	42,000.00	7,100.00	0.00	0.00	**$49,100.00**
Contributions & Donations	81920	1,000.00	1,899,472.17	3,470,083.50	0.00	**$5,370,555.67**
Refund of Prior Years Expend.	81950	100,000.00	1,600.00	0.00	1,000.00	**$102,600.00**
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	100.35	0.00	0.00	**$3,100.35**
ERATE Discount, Rebate, Reimb.	81991	160,000.00	100.35	0.00	0.00	**$160,100.35**
Sale or Disposal of Property	81992	0.00	0.00	0.00	0.00	**$0.00**
Total Local Revenue		91,187,862.00	3,423,582.66	5,130,083.50	2,126,009.17	**$101,867,537.33**

Campbell County School District
FY2025 Revenue Projections - All Funds

Account Title	Acct. No.	General Funds (0x) Revenue Total by Object	Special Revenue Funds (2x) Total by Object	Capital Proj. Funds (3x) Revenue Total by Object	Other Funds (5x-60) 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	31,947,206.84	0.00	0.00	0.00	**$31,947,206.84**
Motor Vehicle Tax	82120	1,450,000.00	0.00	0.00	0.00	**$1,450,000.00**
Car Company Tax	82130	15,000.00	0.00	0.00	0.00	**$15,000.00**
Penalties & Interest on Del Taxes	82140	64,000.00	0.00	0.00	0.00	**$64,000.00**
Fines & Forfeitures	82150	1,600,000.00	0.00	0.00	0.00	**$1,600,000.00**
Other	82190	0.00	0.00	0.00	0.00	**$0.00**
Total County Revenue		35,076,206.84	0.00	0.00	0.00	**$35,076,206.84**
Sub-Total Local/County Revenue		126,264,068.84	3,423,582.66	5,130,083.50	2,126,009.17	**$136,943,744.17**
REVENUE-STATE SOURCES	83000	0.00	0.00	0.00	0.00	**$0.00**
Unrestricted Grants in Aid	83100	0.00	0.00	0.00	0.00	**$0.00**
Foundation Program (Entitlement)	83110	0.00	0.00	0.00	0.00	**$0.00**
Audit Adjustment-Foundation Pgm	83111	(500,000.00)	0.00	0.00	0.00	**-$500,000.00**
Special Programs Reimbursement	83120	23,900,000.00	0.00	0.00	0.00	**$23,900,000.00**
Taylor Grazing	83130	70,000.00	0.00	0.00	0.00	**$70,000.00**
Tax Shortfall	83160	5,740,321.71	0.00	0.00	0.00	**$5,740,321.71**
Major Bldg Facility Repr/Maint	83170	0.00	7,260,000.00	0.00	0.00	**$7,260,000.00**
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	(5,740,321.71)	0.00	0.00	0.00	**-$5,740,321.71**
Restricted State Grants in Aid	83200	0.00	350,000.00	0.00	0.00	**$350,000.00**
Capital Construction Grant	83250	0.00	0.00	34,933,354.59	0.00	**$34,933,354.59**
Other State Restricted	83290	0.00	0.00	0.00	0.00	**$0.00**
WY Retirement Reimbursement	83291	2,000,000.00	0.00	0.00	0.00	**$2,000,000.00**
Total State Revenue		25,470,000.00	7,610,000.00	34,933,354.59	0.00	**$68,013,354.59**
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	80,000.00	0.00	0.00	0.00	**$80,000.00**
Federal Restricted Grants-In-Aid	84200	0.00	14,325,000.00	0.00	391,000.00	**$14,716,000.00**
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,900,000.00	**$1,900,000.00**
Breakfast Program Reimb.	84220	0.00	0.00	0.00	310,000.00	**$310,000.00**
Child Care Food Program	84240	0.00	0.00	0.00	0.00	**$0.00**
Total Federal Revenue		80,000.00	14,325,000.00	0.00	2,601,000.00	**$17,006,000.00**

Campbell County School District
FY2025 Revenue Projections - All Funds

Account Title	Acct. No.	General Funds (0x) Revenue Total by Object	Special Revenue Funds (2x) Total by Object	Capital Proj. Funds (3x) Revenue Total by Object	Other Funds (5x-60) Revenue Total by Object	Total All Funds Revenue by Object
OTHER REVENUE	85000	0.00	25,000.00	0.00	0.00	**$25,000.00**
Fund 0x Health-Employer Portion	85000	0.00	0.00	0.00	14,339,625.22	**$14,339,625.22**
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	1,246,198.00	**$1,246,198.00**
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	1,455,500.00	**$1,455,500.00**
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	143,914.00	**$143,914.00**
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	55,800.00	**$55,800.00**
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	50,019.00	**$50,019.00**
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	17,775.00	**$17,775.00**
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	1,284.78	**$1,284.78**
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	125,000.00	**$125,000.00**
Self Pay (retiree/COBRA) Dental	85082	0.00	0.00	0.00	24,000.00	**$24,000.00**
Employee Health Contributions	85090	0.00	0.00	0.00	4,332,570.00	**$4,332,570.00**
Employee Dental Contributions	85092	0.00	0.00	0.00	308,314.00	**$308,314.00**
Transfers	85200	0.00	0.00	0.00	0.00	**$0.00**
Transfers from General Fund	85201	0.00	0.00	0.00	1,016,996.74	**$1,016,996.74**
Transfers from Special Revenue	85220	0.00	0.00	0.00	0.00	**$0.00**
Transfer from Capital 'C' Fund	85230	0.00	0.00	0.00	0.00	**$0.00**
Sale of Fixed Assets-Pre '97	85311	0.00	0.00	0.00	0.00	**$0.00**
Sale of Fixed Assets-Post '97	85312	0.00	0.00	60,000.00	0.00	**$60,000.00**
Compensation for Losses	85320	5,000.00	0.00	0.00	0.00	**$5,000.00**
Capital Leases	85500	1,400,000.00	0.00	0.00	0.00	**$1,400,000.00**
Total Other Revenue		1,405,000.00	25,000.00	60,000.00	23,116,996.74	**$24,606,996.74**
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		**153,219,068.84**	**25,383,582.66**	**40,123,438.09**	**27,844,005.91**	**$246,570,095.50**
GRAND TOTAL - ALL REVENUE		**$156,893,896.95**	**$32,461,439.52**	**$68,721,108.06**	**$34,385,665.61**	**$292,462,110.14**

Campbell County School District
FY2025 Expenditure Projections - All Funds

Account		Account Title	General Funds (0x) Total by Function	Spec. Rev. Funds (2x) Total by Function	Capital Funds (3x) Total by Function	Other Funds (5x-60) Total by Function	All Funds Total by Function
1000		Instruction	$24,500.00	$1,498,828.38	$0.00	$0.00	**$1,523,328.38**
1100		General Instruction	3,977,121.68	84,352.76	1,057,388.50	0.00	**$5,118,862.94**
	1105	Pre-School Instruction	0.00	360,223.74	0.00	0.00	**$360,223.74**
	1110	Elementary Instruction	31,448,756.69	2,497,864.77	11,332.13	0.00	**$33,957,953.59**
	1120	Junior High Instruction	7,796,196.10	151,396.39	0.00	0.00	**$7,947,592.49**
	1130	Senior High Instruction	14,209,021.29	534,933.10	0.00	0.00	**$14,743,954.39**
	1131	All Secondary Instruction	12,379.50	0.00	0.00	0.00	**$12,379.50**
	1135	Concurrent Enrollment	710,000.00	0.00	0.00	0.00	**$710,000.00**
		Total General Instruction	58,153,475.26	3,628,770.76	1,068,720.63	0.00	**$62,850,966.65**
1200		Special Instruction					
	1210	Students with Disabilities	17,152,643.99	3,423,785.37	0.00	0.00	**$20,576,429.36**
	1211	ESY-Students w/Disabilities	0.00	977,113.00	0.00	0.00	**$977,113.00**
	1233	Gifted & Talented	609,487.96	24,137.65	0.00	0.00	**$633,625.61**
	1250	Tuition for Students/Disabilities	2,620,000.00	0.00	0.00	0.00	**$2,620,000.00**
	1260	Educationally Disadvantaged	240,875.69	731,226.93	0.00	0.00	**$972,102.62**
	1261	Social/Emotional Learning	0.00	16,000.00	0.00	0.00	**$16,000.00**
	1265	Summer Schl/Ext'd Programs	103,219.03	36,775.26	0.00	0.00	**$139,994.29**
	1270	Limited English Proficient	1,153,801.62	18,772.02	0.00	0.00	**$1,172,573.64**
	1280	Homebound	53,488.73	0.00	0.00	0.00	**$53,488.73**
	1290	Other Special Programs	1,173,005.24	218,606.27	0.00	0.00	**$1,391,611.51**
		Total Special Instruction	23,106,522.26	5,446,416.50	0.00	0.00	**$28,552,938.76**
1400		Student Activities	14,546.30	0.00	0.00	0.00	**$14,546.30**
	1410	Student Activities-Elem.	13,027.02	0.00	0.00	0.00	**$13,027.02**
	1420	Student Activities-Jr. High	885,607.07	98,946.51	0.00	0.00	**$984,553.58**
	1430	Students Activities-Sr. High	3,578,718.49	708,605.41	0.00	0.00	**$4,287,323.90**
		Total Student Activites	4,491,898.88	807,551.92	0.00	0.00	**$5,299,450.80**
1500		Career & Technical Education					
	1530	Career & Technical Education	2,065,396.81	495,909.15	0.00	0.00	**$2,561,305.96**
		Total CTE	2,065,396.81	495,909.15	0.00	0.00	**$2,561,305.96**
1800		Distance Learning					
	1810	Elementary Distance Learning	196,956.08	0.00	0.00	0.00	**$196,956.08**
		Total Distance Learning	196,956.08	0.00	0.00	0.00	**$196,956.08**
		Total Instruction	88,038,749.29	11,877,476.71	1,068,720.63	0.00	**$100,984,946.63**
2000		Instructional Support	0.00	920,949.28	0.00	0.00	**$920,949.28**
2100		Pupil Services					
	2110	Guidance Services	3,145,125.15	169,890.95	0.00	0.00	**$3,315,016.10**
	2111	Supervision of Guidance	6,242.04	0.00	0.00	0.00	**$6,242.04**
	2115	Record Maintenance Services	443,920.21	0.00	0.00	0.00	**$443,920.21**
	2117	Asessment Services	60,619.23	150,000.00	0.00	0.00	**$210,619.23**
	2122	Attendance Services	147,523.55	0.00	0.00	0.00	**$147,523.55**
	2123	Social Work Services	319,351.56	0.00	0.00	0.00	**$319,351.56**
	2131	Supv of Health Services	107,390.64	0.00	0.00	0.00	**$107,390.64**
	2132	Health Services	1,950,463.12	9,058.15	0.00	0.00	**$1,959,521.27**

Campbell County School District
FY2025 Expenditure Projections - All Funds

Account		Account Title	General Funds (0x) Total by Function	Spec. Rev. Funds (2x) Total by Function	Capital Funds (3x) Total by Function	Other Funds (5x-60) Total by Function	All Funds Total by Function
	2140	Psychological Programs	1,529,067.98	0.00	0.00	0.00	**$1,529,067.98**
	2152	Speech Services	1,986,014.94	0.00	0.00	0.00	**$1,986,014.94**
	2153	Hearing Impaired Services	339,780.31	0.00	0.00	0.00	**$339,780.31**
	2171	Occupational Therapy	965,463.65	0.00	0.00	0.00	**$965,463.65**
	2172	Physical Therapy	319,079.20	0.00	0.00	0.00	**$319,079.20**
	2173	Visually Impaired/Vision Service	97,056.67	0.00	0.00	0.00	**$97,056.67**
	2181	Case Manager	569,091.11	0.00	0.00	0.00	**$569,091.11**
		Total Pupil Services	11,986,189.36	328,949.10	0.00	0.00	**$12,315,138.46**
2200		Staff Services					
	2210	Improvement of Instruction	14,414.72	31,000.00	0.00	0.00	**$45,414.72**
	2211	Supv of Improve/Instr Services	299,242.57	33,867.54	0.00	0.00	**$333,110.11**
	2212	Instr/Curriculum Development	496,097.32	0.00	0.00	0.00	**$496,097.32**
	2213	Staff Training (Certified)	438,572.55	1,684,162.16	0.00	0.00	**$2,122,734.71**
	2215	Instructional Facilitators	2,027,297.05	0.00	0.00	0.00	**$2,027,297.05**
	2219	Other Improve/Instr Services	62,313.68	0.00	0.00	0.00	**$62,313.68**
	2221	Supv of Media Services	7,641.81	0.00	0.00	0.00	**$7,641.81**
	2222	School Library Services	2,027,856.33	17,225.92	0.00	0.00	**$2,045,082.25**
	2230	Supv of Spec Ed Services	463,056.47	689.68	0.00	0.00	**$463,746.15**
	2240	Technology Integration	3,365,801.34	10,815.46	0.00	0.00	**$3,376,616.80**
	2290	Other Support Services	366,096.00	85,992.88	0.00	0.00	**$452,088.88**
		Total Staff Services	9,568,389.84	1,863,753.64	0.00	0.00	**$11,432,143.48**
		Total Instructional Support	21,554,579.20	3,113,652.02	0.00	0.00	**$24,668,231.22**
3000		General Support	36,777.00	137,658.40	0.00	0.00	**$174,435.40**
3300		General Administration					
	3311	Superintendent Services	747,429.71	0.00	0.00	0.00	**$747,429.71**
	3321	Principal Services	7,685,719.98	71,336.75	0.00	0.00	**$7,757,056.73**
	3329	Other Support-School Admin	22,488.00	0.00	0.00	0.00	**$22,488.00**
	3330	Business Administration	634,498.60	0.00	0.00	0.00	**$634,498.60**
	3331	Fiscal Services	741,879.90	0.00	0.00	0.00	**$741,879.90**
	3332	Purchasing Services	192,857.78	0.00	0.00	0.00	**$192,857.78**
	3333	Warehouse/Distributing Serv	200,218.24	0.00	0.00	0.00	**$200,218.24**
	3334	Printing Services	434,455.96	0.00	0.00	0.00	**$434,455.96**
	3339	Other Business Support Serv.	0.00	2,550.00	0.00	0.00	**$2,550.00**
	3350	Board of Education Services	470,629.50	0.00	0.00	0.00	**$470,629.50**
		Total General Administration	11,130,177.67	73,886.75	0.00	0.00	**$11,204,064.42**
3400		General Operation/Maint	408,187.50	0.00	0.00	0.00	**$408,187.50**
	3410	Supv of Maint/Plants	342,470.25	0.00	0.00	0.00	**$342,470.25**
	3420	Operating Bldg Services	13,752,407.26	331,174.16	0.00	0.00	**$14,083,581.42**
	3430	Care/Upkeep of Grounds	584,700.40	0.00	0.00	0.00	**$584,700.40**
	3440	Care/Upkeep of Equipment	286,144.24	786.50	0.00	0.00	**$286,930.74**
	3450	Vehicle Maintenance	175,076.33	0.00	0.00	0.00	**$175,076.33**
	3460	Security Services	611,188.26	46,095.00	0.00	0.00	**$657,283.26**
	3470	Major Bldg & Facility Maint.	0.00	445,725.35	35,000.00	0.00	**$480,725.35**
	3490	Operation/Maint of Plant	48,585.68	0.00	0.00	0.00	**$48,585.68**
		Total Operation/Maintenance	16,208,759.92	823,781.01	35,000.00	0.00	**$17,067,540.93**

Campbell County School District
FY2025 Expenditure Projections - All Funds

Account		Account Title	General Funds (0x) Total by Function	Spec. Rev. Funds (2x) Total by Function	Capital Funds (3x) Total by Function	Other Funds (5x-60) Total by Function	All Funds Total by Function
3500		Transportation					
	3510	Student - To/From School	9,394,546.38	0.00	0.00	0.00	**$9,394,546.38**
	3520	Student - Activity	706,592.17	0.00	0.00	0.00	**$706,592.17**
	3530	Supv of Transportation	569,521.64	0.00	0.00	0.00	**$569,521.64**
	3540	Monitoring Services	122,964.47	0.00	0.00	0.00	**$122,964.47**
	3550	Vehicle Servicing	1,870,575.31	0.00	0.00	0.00	**$1,870,575.31**
	3560	Other Student Transportation	182,741.74	0.00	0.00	0.00	**$182,741.74**
	3590	All Other Transportation	194,802.15	243,775.00	0.00	0.00	**$438,577.15**
		Total Transportation	13,041,743.86	243,775.00	0.00	0.00	**$13,285,518.86**
3800		Support Services - Central					
	3810	Planning Services	93,496.50	0.00	0.00	0.00	**$93,496.50**
	3820	Information Services	74,515.91	0.00	0.00	0.00	**$74,515.91**
	3830	Staff Services	3,816,011.01	0.00	0.00	27,866,057.84	**$31,682,068.85**
	3850	Technology Coordination	1,320,813.96	580.00	180,000.00	0.00	**$1,501,393.96**
		Total Support Services	5,304,837.38	580.00	180,000.00	27,866,057.84	**$33,351,475.22**
3900		Other Support Services	6,082.58	891,782.64	0.00	8,960.53	**$906,825.75**
		Total Other Support Services	6,082.58	891,782.64	0.00	8,960.53	**$906,825.75**
		Total General Support	45,728,378.41	2,171,463.80	215,000.00	27,875,018.37	**$75,989,860.58**
4000		Community Services	0.00	41,607.52	0.00	0.00	**$41,607.52**
	4100	Food Service Operations	0.00	0.00	0.00	6,137,462.05	**$6,137,462.05**
	4190	Non-Allowable Food Service	29,066.34	0.00	0.00	342,005.47	**$371,071.81**
	4200	Enterprise Operations	0.00	0.00	0.00	31,179.72	**$31,179.72**
	4300	Community Services	51,782.11	2,692,964.82	0.00	0.00	**$2,744,746.93**
		Total Community Services	80,848.45	2,734,572.34	0.00	6,510,647.24	**$9,326,068.03**
5000		Capital Outlay	0.00	8,582,034.29	9,145,595.89	0.00	**$17,727,630.18**
	5200	Site Improvement	0.00	1,712,966.98	156,269.58	0.00	**$1,869,236.56**
	5500	Building Acquisition/Constr	0.00	0.00	50,423,672.27	0.00	**$50,423,672.27**
	5600	Building Improvement	0.00	2,269,273.38	7,711,849.69	0.00	**$9,981,123.07**
		Total Capital Outlay	0.00	12,564,274.65	67,437,387.43	0.00	**$80,001,662.08**
6000		Other Uses					
	6100	Debt Service	447,844.86	0.00	0.00	0.00	**$447,844.86**
	6200	Transfers to Other Funds	1,043,496.74	0.00	0.00	0.00	**$1,043,496.74**
		Total Other Uses	1,491,341.60	0.00	0.00	0.00	**$1,491,341.60**
		Total Expenditure Budget	**$156,893,896.95**	**$32,461,439.52**	**$68,721,108.06**	**$34,385,665.61**	**$292,462,110.14**

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2021-2022 as Amd'd 6/14/2022	2022-2023 As Amd'd 6/13/2023	**2023-2024 Adopted**	**2024-2025 Proposed**	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves Accumulated in Prior Years	309,591.28	2,758,218.77	**2,941,123.64**	**3,568,828.11**	627,704.47	21.34%
Excess Rev. Collected-Prior Years	0.00	28,173,983.89	**56,491,761.88**	**0.00**	(56,491,761.88)	-100.00%
Local Revenue	94,140,313.78	170,350,162.77	**154,605,632.00**	**145,037,362.00**	(9,568,270.00)	-6.19%
County Revenue	23,633,435.31	39,895,621.13	**36,883,152.00**	**35,076,206.84**	(1,806,945.16)	-4.90%
State Revenue	24,043,000.00	23,750,329.74	**23,770,000.00**	**25,470,000.00**	1,700,000.00	7.15%
Federal Revenue	85,000.00	60,000.00	**70,000.00**	**80,000.00**	10,000.00	14.29%
Other Revenue	25,000.00	405,000.00	**905,000.00**	**1,405,000.00**	500,000.00	55.25%
Losses/Sale of Assets/Cap Leases/Transfers Recapture	0.00	(122,844,737.78)	**(126,315,988.31)**	**(53,860,000.00)**	72,455,988.31	-57.36%
TOTAL REVENUE	142,236,340.37	142,548,578.52	149,350,681.21	**156,777,396.95**	7,426,715.74	4.97%
EXPENDITURES						
Operating Budget	139,098,979.68	136,063,004.86	**145,817,801.18**	**151,343,541.85**	5,525,740.67	3.79%
Bus Lease/Purchase P & I	614,344.00	160,924.51	**317,397.41**	**447,844.86**	130,447.45	41.10%
Contingency/Roll-Over	2,362,135.76	2,367,911.00	**2,171,985.88**	**3,942,513.50**	1,770,527.62	81.52%
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	149,350,681.21	**156,777,396.95**	7,426,715.74	4.97%

Budget Assessed Value History: FY2022 $3,392,572,551 - FY2023 $4,539,270,189 - FY2024 $5,706,025,264 - FY2025 $5,324,534,474

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

	Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	**2022-2023 Actual**	2023-2024 Budget	2023-2024 Actual	**2024-2025 Budget**	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
	Budget Support/Prior Years	80100	$309,591.28		$2,758,218.77		$2,941,123.64		**$3,568,828.11**	$627,704.47	21.34%
	Excess Revenue Collected in Prior Years	80100	0.00	0.00	28,173,983.89	0.00	56,491,761.88	0.00	**0.00**	($56,491,761.88)	-100.00%
Local Revenue	**REVENUE FROM LOCAL SOURCES**	**81xxx**									
	Special District Taxes (25 Mill)	81111	84,814,313.78	83,468,535.70	113,481,754.73	170,487,864.19	142,650,632.00	138,021,340.27	**133,113,362.00**	($9,537,270.00)	-6.69%
	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	8,000,000.00	5,648,318.00	6,000,000.00	5,768,854.56	5,900,000.00	5,992,347.16	**6,200,000.00**	$300,000.00	5.08%
	Car Company Taxes	81130	75,000.00	55,742.63	75,000.00	60,370.01	65,000.00	56,328.68	**65,000.00**	$0.00	0.00%
	Penalties & Interest on Delinquent Taxes	81140	120,000.00	186,899.22	200,000.00	121,256.68	125,000.00	287,156.40	**260,000.00**	$135,000.00	108.00%
	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	685,000.00	865,221.50	900,000.00	829,443.00	900,000.00	701,546.00	**710,000.00**	($190,000.00)	-21.11%
	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	1,152.43	**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	1,000.00	980.00	1,000.00	375.00	1,000.00	3,480.00	**3,000.00**	$2,000.00	200.00%
	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	15,000.00	85,298.86	150,000.00	3,560,845.47	3,800,000.00	2,971,600.05	**3,250,000.00**	($550,000.00)	-14.47%
	Other Interest Earned	81590	30,000.00	13,002.44	15,000.00	343,097.21	350,000.00	548,412.89	**500,000.00**	$150,000.00	42.86%
	Pupil Activities	81700									
	Student Fees	81740	30,000.00	41,983.35	45,000.00	50,189.36	50,000.00	45,949.39	**50,000.00**	$0.00	0.00%
	Other Pupil Activity Income	81790	0.00	230.00	0.00	140.00	0.00	140.00	**0.00**	$0.00	0.00%
	Pmts to State Foundation Program (Recapture)	81800	0.00	0.00	(41,600,000.00)	(122,844,737.78)	(126,315,988.31)	(77,856,635.52)	**(53,860,000.00)**	($72,455,988.31)	57.36%
	Indirect Costs	81850	200,000.00	293,727.75	300,000.00	484,772.71	475,000.00	470,615.60	**550,000.00**	$75,000.00	15.79%
	Other Local Revenue	81900									
	Rental, School Facilities	81910	30,000.00	17,515.00	20,000.00	33,600.00	30,000.00	44,339.66	**42,000.00**	$12,000.00	40.00%
	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	10,000.00	150,628.09	150,000.00	1,576.82	10,000.00	105,641.93	**100,000.00**	$90,000.00	900.00%
	Transportation - Public	81981	5,000.00	13,427.34	15,000.00	27,323.92	30,000.00	27,875.33	**30,000.00**	$0.00	0.00%
	Miscellaneous	81990	4,000.00	1,097.52	2,000.00	2,984.41	3,000.00	5,968.90	**3,000.00**	$0.00	0.00%
	ERATE Discount, Rebate, or Reimbursement	81991	120,000.00	184,779.95	150,000.00	211,388.74	215,000.00	172,181.20	**160,000.00**	($55,000.00)	-25.58%
	Sub Total - Local Revenue excluding Recapture		94,140,313.78	91,027,387.35	121,505,754.73	181,984,082.08	154,605,632.00	149,456,075.89	**145,037,362.00**	($9,568,270.00)	-6.19%
	Total **Local** Revenue deducting Recapture		94,140,313.78	91,027,387.35	79,905,754.73	59,139,344.30	28,289,643.69	71,599,440.37	**91,177,362.00**	$62,887,718.31	222.30%
County Revenue	**REVENUE FROM COUNTY SOURCES**	**82xxx**									
	Unrestricted Grants in Aid	82100									
	6 Mill County Equalization Tax	82110	20,355,435.31	20,032,448.19	27,235,621.13	40,917,086.45	34,236,152.00	33,125,122.02	**31,947,206.84**	($2,288,945.16)	-6.69%
	Motor Vehicle Tax	82120	1,915,000.00	1,355,596.30	1,400,000.00	1,384,525.05	1,400,000.00	1,438,163.38	**1,450,000.00**	$50,000.00	3.57%
	Car Company Tax	82130	18,000.00	13,378.23	15,000.00	14,488.80	15,000.00	13,518.88	**15,000.00**	$0.00	0.00%
	Penalties & Interest on Delinquent Taxes	82140	145,000.00	44,856.33	45,000.00	29,101.85	32,000.00	68,917.96	**64,000.00**	$32,000.00	100.00%
	Fines & Forfeitures	82150	1,200,000.00	1,161,868.39	1,200,000.00	1,184,748.47	1,200,000.00	1,612,772.03	**1,600,000.00**	$400,000.00	33.33%
	Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	$0.00	0.00%
	Total **County** Revenue		23,633,435.31	22,608,147.44	29,895,621.13	43,529,950.62	36,883,152.00	36,258,494.27	**35,076,206.84**	($1,806,945.16)	-4.90%
	REVENUE FROM STATE SOURCES	**83xxx**									
	Foundation Program (Entitlement)	83110	22,693,000.00	48,904,616.55	0.00	0.00	0.00	0.00	**0.00**	$0.00	100.00%
	Audit Adjustment - Foundation Program	83111	(500,000.00)	(76,312.65)	(500,000.00)	0.00	(500,000.00)	0.00	**(500,000.00)**	$0.00	0.00%

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

	Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	**2022-2023 Actual**	2023-2024 Budget	2023-2024 Actual	**2024-2025 Budget**	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
State Revenue	Special Programs Reimbursement	83120	0.00	0.00	0.00	22,400,329.74	22,400,000.00	22,602,183.42	**23,900,000.00**	$1,500,000.00	6.70%
	Taylor Grazing	83130	40,000.00	33,543.11	40,000.00	0.00	70,000.00	0.00	**70,000.00**	$0.00	0.00%
	Tax Shortfall	83160	7,174,788.93	7,174,788.93	0.00	0.00	0.00	0.00	**5,740,321.71**	$5,740,321.71	0.00%
	Out-of-State Tuition Reimbursement	83180	10,000.00	0.00	10,000.00	0.00	0.00	0.00	**0.00**	$0.00	100.00%
	Other State Unrestricted	83190	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	$0.00	0.00%
	Payments Made to Recapture Districts	83191	(7,174,788.93)	0.00	0.00	0.00	0.00	0.00	**(5,740,321.71)**	($5,740,321.71)	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	1,800,000.00	1,728,754.84	1,800,000.00	1,643,213.24	1,800,000.00	1,713,835.77	**2,000,000.00**	$200,000.00	11.11%
	Total **State** Revenue		24,043,000.00	57,765,390.78	1,350,000.00	24,043,542.98	23,770,000.00	24,316,019.19	**25,470,000.00**	$1,700,000.00	7.15%
Federal Rev.	**REVENUE FROM FEDERAL SOURCES**	**84xxx**									
	Unrestricted Grants in Aid	84100									
	Impact Aid	84110	85,000.00	49,293.00	60,000.00	70,510.00	70,000.00	93,126.00	**80,000.00**	$10,000.00	14.29%
	Total **Federal** Revenue		85,000.00	49,293.00	60,000.00	70,510.00	70,000.00	93,126.00	**80,000.00**	$10,000.00	14.29%
Other Revenue	**OTHER REVENUE**	**85xxx**									
	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	2,550.00	0.00	0.00	0.00	0.00	**0.00**	$0.00	0.00%
	Sale of Fixed Assets	85312	0.00	9,500.00	0.00	0.00	0.00	1,610.00	**0.00**	$0.00	0.00%
	Compensation for Losses	85320	25,000.00	1,783.46	5,000.00	22,700.00	5,000.00	68,964.74	**5,000.00**	$0.00	0.00%
	Capital Lease	85500	0.00	393,653.00	400,000.00	422,942.00	900,000.00	197,409.00	**1,400,000.00**	$500,000.00	55.56%
	Total **Other** Revenue		25,000.00	407,486.46	405,000.00	445,642.00	905,000.00	267,983.74	**1,405,000.00**	$500,000.00	55.25%
	TOTAL - ALL REVENUE W/O BUDGET SUPPORT		141,926,749.09	171,857,705.03	111,616,375.86	127,228,989.90	89,917,795.69	132,535,063.57	**153,208,568.84**	$63,290,773.15	70.39%
	GRAND TOTAL - ALL REVENUE		$142,236,340.37	$171,857,705.03	$142,548,578.52	$127,228,989.90	$149,350,681.21	$132,535,063.57	**$156,777,396.95**	$7,426,715.74	4.97%

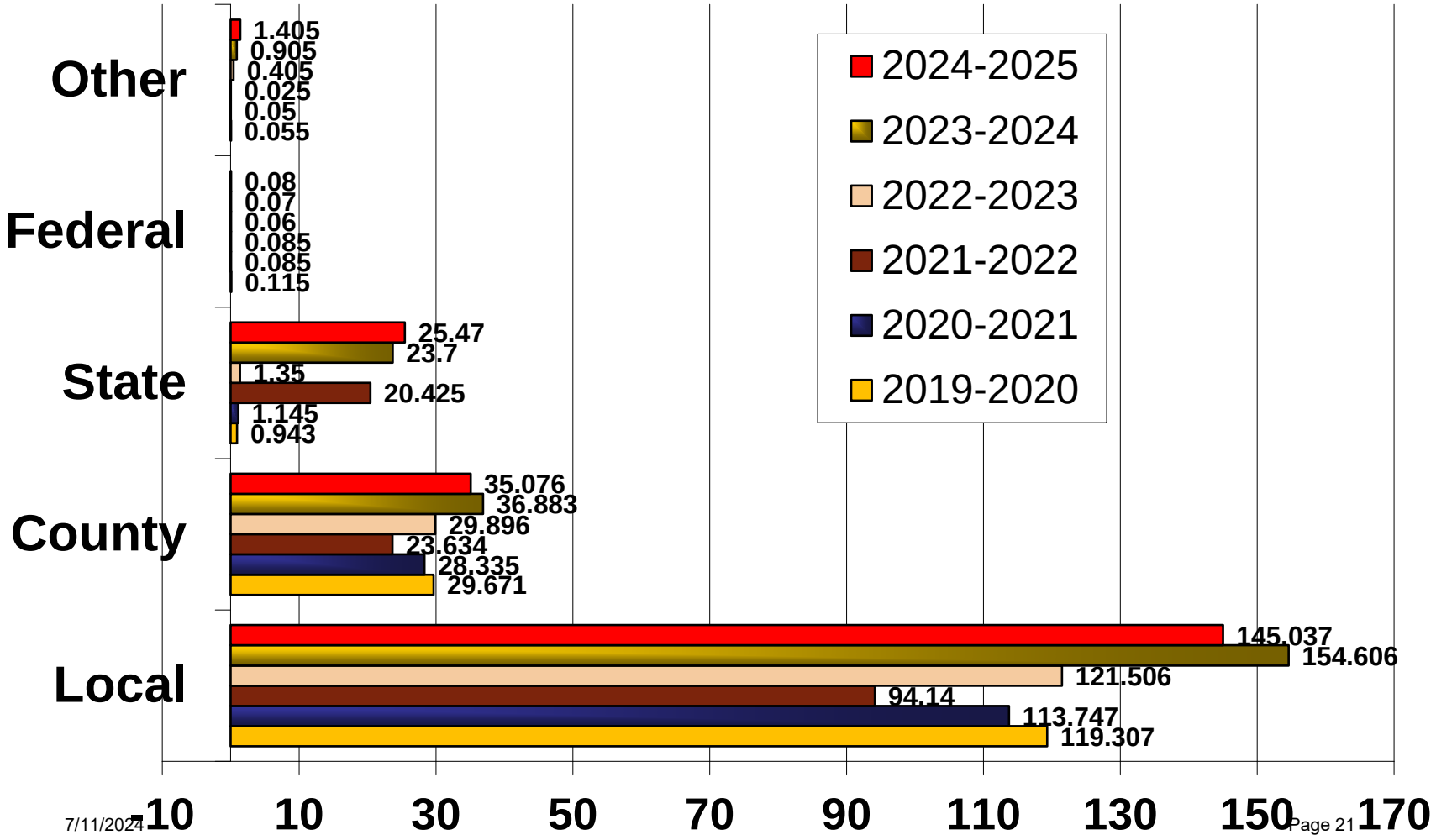
Assessed Value	
2020-2021	$4,242,015,313
2021-2022	$3,392,572,551
2022-2023	$4,539,270,189
2023-2024	$5,706,025,264
2024-2025	$5,324,534,474

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources

Description	Object Code	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
LOCAL SOURCES:							
Concurrent Enrollment Tuition	81302	$597,722	$684,648	$865,222	$829,443	$900,000	$900,000
Regular Day School Tuition	81320	$2,079	$0	$0	$0	$0	$0
Adult Education	81340	$0	$825	$980	$375	$1,000	$3,000
Interest	81510	$316,572	$13,841	$85,299	$3,560,845	$3,800,000	$3,520,000
Other Interest Earned	81590	$125,104	$33,208	$13,002	$343,097	$350,000	$400,000
Student Fees	81740	$14,074	$27,085	$41,983	$50,189	$50,000	$50,000
Other Pupil Activity Income	81790	$530	$132	$230	$140	$0	$0
Indirect Costs	81850	$157,691	$201,713	$293,728	$484,773	$350,000	$550,000
Rental	81910	$42,684	$31,760	$17,515	$33,600	$30,000	$42,000
Contributions/Donations	81920	$250	$0	$0	$0	$1,000	$1,000
Refund/Prior Years	81950	$11,749	$1,024	$150,628	$1,577	$10,000	$10,000
Public Transportation	81981	$3,834	$822	$13,427	$27,324	$30,000	$30,000
ERATE Discount, Rebate, or Reimburse.	81991	$239,235	$124,914	$184,780	$211,389	$215,000	$3,000
TOTAL LOCAL SOURCES		**$1,511,524**	**$1,119,972**	**$1,666,794**	**$5,542,752**	**$5,737,000**	**$5,509,000**
STATE SOURCES:							
Special Programs Reimbursement	83120	$0	$0	$0	$22,400,330	$22,400,000	$23,900,000
Tax Shortfall	83160	$3,867,188	$9,033,092	$7,174,789	$0	$0	$5,740,322
Out-of State Tuition Reimbursement	83180	$4,814	$9,809	$0	$0	$0	$0
Pmts to Recapture Districts (Prior Yr Rev.)	83191	($3,867,188)	($9,033,092)	$0	$0	$0	($5,740,322)
WY Retirement Reimbursement	83291	$1,333,023	$1,571,741	$1,728,755	$1,643,213	$1,800,000	$2,000,000
TOTAL STATE SOURCES		**$1,337,838**	**$1,581,551**	**$8,903,544**	**$24,043,543**	**$24,200,000**	**$25,900,000**
FEDERAL SOURCES:							
Impact Aid PL874	84110	$83,280	$63,192	$49,293	$70,510	$70,000	$70,000
TOTAL FEDERAL SOURCES		**$83,280**	**$63,192**	**$49,293**	**$70,510**	**$70,000**	**$70,000**
OTHER SOURCES:							
Sale/Fixed Assets	85311	$780	$2,621	$2,550	$0	$0	$0
Compensation for Losses	85320	$395,711	$5,341	$1,783	$22,700	$5,000	$5,000
Capital Leases	85500	$157,240	$241,010	$393,653	$422,942	$900,000	$1,400,000
TOTAL OTHER SOURCES		**$553,730**	**$248,972**	**$397,986**	**$445,642**	**$905,000**	**$1,405,000**
TOTAL NON-FOUNDATION REVENUE		**$3,486,372**	**$3,013,686**	**$11,017,618**	**$30,102,447**	**$30,912,000**	**$32,884,000**
Non-Foundation Revenue without Special Programs Reimbursement		**$3,486,372**	**$3,013,686**	**$11,017,618**	**$7,702,117**	**$8,512,000**	**$8,984,000**

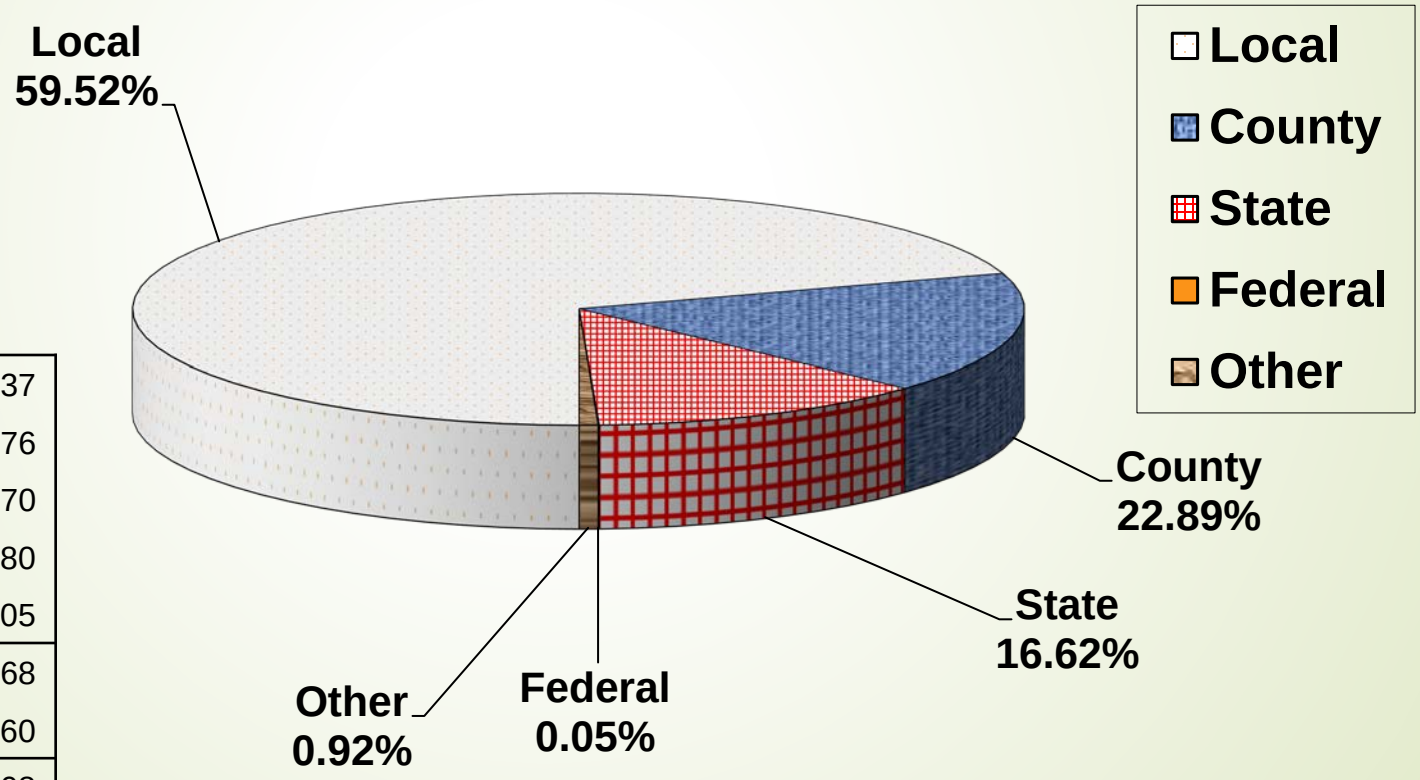
General Fund 01 Revenues

by Source



Shown in Millions

General Fund 01 Revenues 2024-2025



Local	$ 145.037
County	35.076
State	25.470
Federal	0.080
Other	1.405
Total	$207.068
Recapture	- 53.860
Net Revenue	$153.208

w/o Budget Support

Funds in Millions

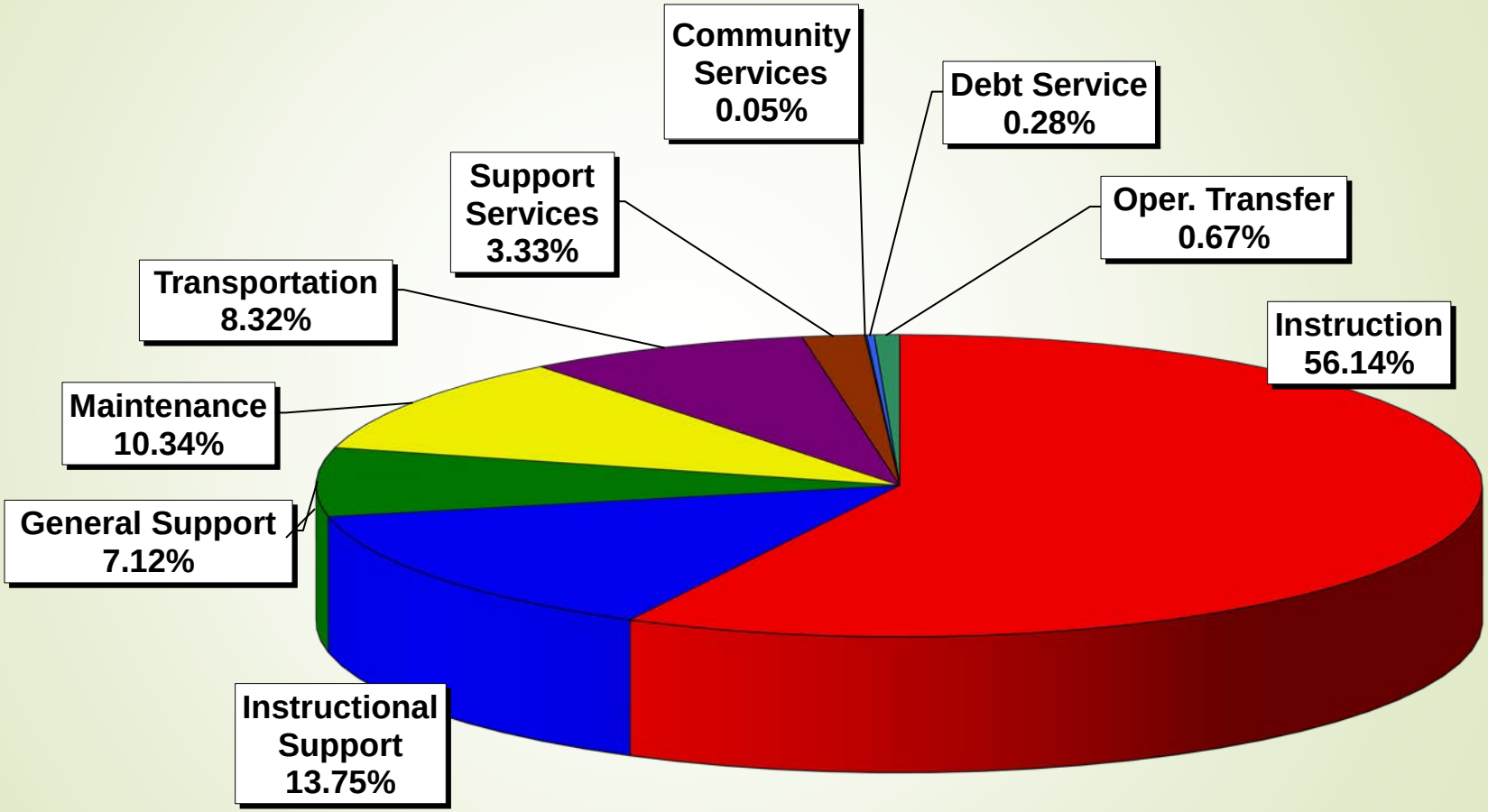
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2024-2025

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	$1,985,161.01	$528,721.67	$37,660.50	$429,063.50	$0.00	$1,015.00	$995,500.00	$3,977,121.68
1110	Elementary Instruction	21,948,194.38	8,458,766.50	114,211.45	546,583.32	25,418.61	580.00	355,002.43	$31,448,756.69
1120	Junior High Instruction	5,470,352.09	1,991,524.89	19,064.10	168,445.85	3,672.00	708.00	142,429.17	$7,796,196.10
1130	Senior High Instruction	9,666,192.84	3,811,993.41	88,258.80	356,773.79	13,789.00	4,025.00	267,988.45	$14,209,021.29
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	710,000.00	0.00	0.00	0.00	0.00	$710,000.00
1210	Students with Disabilities	11,764,935.25	5,334,873.74	9,580.00	43,255.00	0.00	0.00	0.00	$17,152,643.99
1233	Gifted and Talented	432,279.14	169,398.32	2,720.50	5,090.00	0.00	0.00	0.00	$609,487.96
1250	Tuition-Stu/Disabilities	0.00	0.00	2,620,000.00	0.00	0.00	0.00	0.00	$2,620,000.00
1260	Educationally Disadvantaged	141,382.77	41,426.93	6,913.00	49,510.99	1,642.00	0.00	0.00	$240,875.69
1265	Summer Schl/Ext'd Programs	51,306.58	11,328.92	5,608.94	34,974.59	0.00	0.00	0.00	$103,219.03
1270	Limited English Proficient	818,247.96	324,134.66	20.00	11,399.00	0.00	0.00	0.00	$1,153,801.62
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	795,182.91	340,866.53	50.00	33,165.80	0.00	3,740.00	0.00	$1,173,005.24
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	14,546.30	$14,546.30
1410	Student Activities - Elem.	7,980.00	1,547.02	0.00	3,500.00	0.00	0.00	0.00	$13,027.02
1420	Student Activities - Jr. High	625,716.76	137,778.14	73,741.50	19,252.00	0.00	710.00	28,408.67	$885,607.07
1430	Student Activities - Sr. High	2,074,292.69	449,006.04	804,500.15	149,745.00	38,333.70	12,680.00	50,160.91	$3,578,718.49
1530	Vocational Educ Grades 9-12	1,402,133.21	549,584.90	5,765.00	107,913.70	0.00	0.00	0.00	$2,065,396.81
1810	Elementary Distance Learning	68,300.00	13,741.73	109,625.00	5,289.35	0.00	0.00	0.00	$196,956.08
	Total Instruction	57,279,407.59	22,170,962.13	4,627,188.94	1,976,341.39	82,855.31	23,458.00	1,854,035.93	$88,014,249.29
2000	**Instructional Support**								
2100	Support Services-Student	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00
2110	Guidance Services	2,354,339.54	754,834.05	12,737.00	23,139.56	0.00	75.00	0.00	$3,145,125.15
2111	Supervision of Guidance	3,500.00	694.54	0.00	2,047.50	0.00	0.00	0.00	$6,242.04
2115	Record Maintenance Services	259,373.27	163,017.94	19,614.00	1,915.00	0.00	0.00	0.00	$443,920.21
2117	Assessment Services	41,088.16	8,299.07	10,003.00	1,229.00	0.00	0.00	0.00	$60,619.23
2122	Attendance Services	90,542.36	43,960.69	5,925.00	7,095.50	0.00	0.00	0.00	$147,523.55
2123	Social Work Services	249,021.36	69,195.26	100.00	1,034.94	0.00	0.00	0.00	$319,351.56
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	78,316.22	29,074.42	0.00	0.00	0.00	0.00	0.00	$107,390.64
2132	Health Services	1,246,607.00	403,768.68	248,009.00	44,558.94	7,519.50	0.00	0.00	$1,950,463.12
2140	Psychological Programs	1,083,525.37	417,632.61	24,410.00	3,500.00	0.00	0.00	0.00	$1,529,067.98
2152	Speech Services	1,419,342.60	557,272.34	2,230.00	7,170.00	0.00	0.00	0.00	$1,986,014.94
2153	Hearing Impaired Services	237,517.20	93,398.11	7,400.00	1,465.00	0.00	0.00	0.00	$339,780.31
2171	Occupational Therapy	712,000.48	241,403.17	1,500.00	10,560.00	0.00	0.00	0.00	$965,463.65
2172	Physical Therapy	231,946.00	85,383.20	0.00	1,750.00	0.00	0.00	0.00	$319,079.20
2173	Visions Impaired/Vision Services	66,100.00	24,084.67	0.00	6,872.00	0.00	0.00	0.00	$97,056.67
2181	Case Manager	403,700.00	163,991.11	100.00	1,300.00	0.00	0.00	0.00	$569,091.11
2210	Impv of Instruction Services	12,000.00	2,414.72	0.00	0.00	0.00	0.00	0.00	$14,414.72
2211	Supv of Improve/Instr Services	212,112.38	57,425.69	22,087.02	4,347.48	2,770.00	500.00	0.00	$299,242.57
2212	Instr/Curriculum Development	325,320.61	85,884.71	6,111.50	76,450.50	1,130.00	1,200.00	0.00	$496,097.32
2213	Staff Training (Certified)	198,387.66	52,526.03	150,522.36	27,447.00	5,000.00	4,689.50	0.00	$438,572.55
2215	Instructional Facilitators	1,539,894.95	478,472.10	1,875.00	6,430.00	0.00	625.00	0.00	$2,027,297.05
2219	Other Improve/Instr Services	41,556.55	20,007.13	0.00	750.00	0.00	0.00	0.00	$62,313.68
2221	Supv of Media Services	5,090.26	1,048.55	0.00	1,503.00	0.00	0.00	0.00	$7,641.81
2222	School Library Services	1,344,064.28	449,757.41	4,330.70	119,089.00	0.00	400.00	110,214.94	$2,027,856.33
2230	Supv of Special Ed Services	332,340.28	94,587.19	1,700.00	34,129.00	0.00	300.00	0.00	$463,056.47
2240	Technology Integration	2,043,704.91	823,377.90	15,271.00	288,757.53	194,595.00	95.00	0.00	$3,365,801.34
2290	Other Support Services	242,875.62	89,772.88	3,000.00	30,447.50	0.00	0.00	0.00	$366,096.00
	Total Instructional Support	14,774,267.06	5,211,284.17	536,925.58	702,988.45	211,014.50	7,884.50	110,214.94	$21,554,579.20

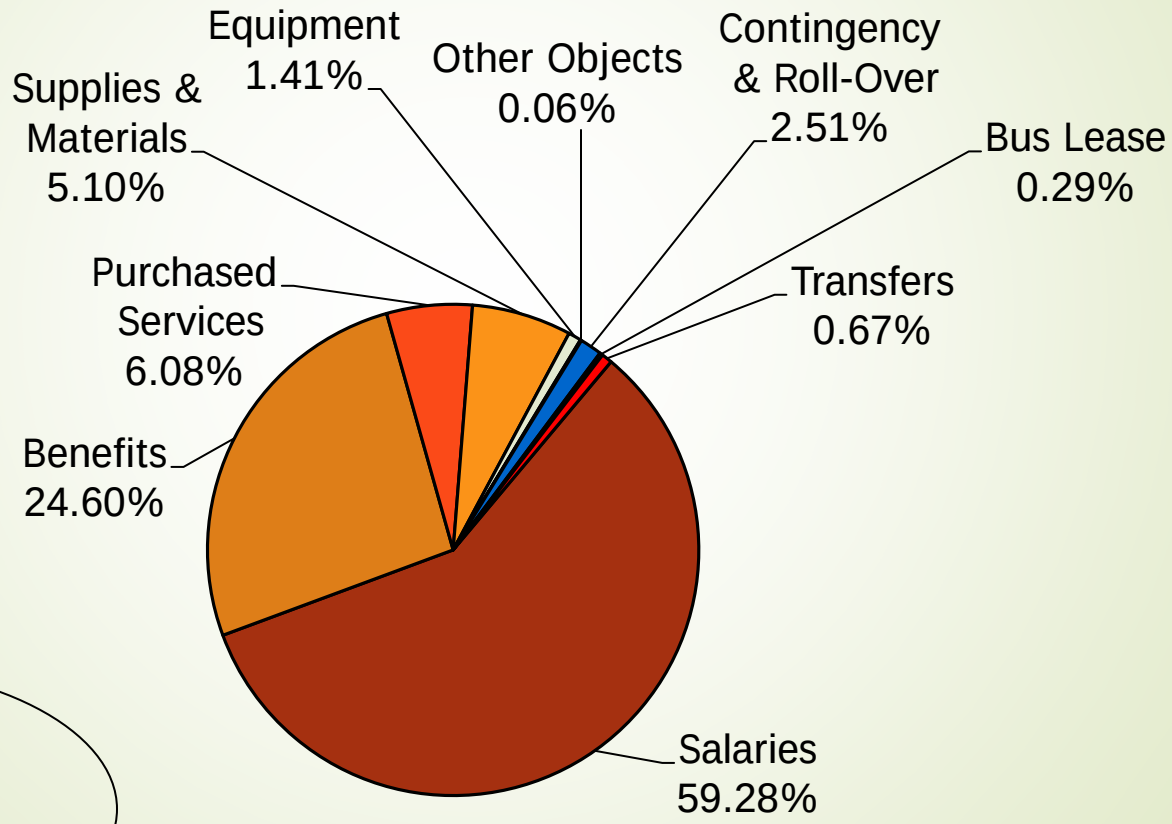
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2024-2025

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	497,147.88	177,307.83	14,020.00	49,534.00	0.00	9,420.00	0.00	$747,429.71
3321	Principal Services	5,256,099.72	2,249,549.36	41,264.30	130,573.60	0.00	8,233.00	0.00	$7,685,719.98
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	22,488.00	0.00	0.00	0.00	$22,488.00
3330	Business Administration	432,893.48	145,630.62	39,024.50	15,950.00	0.00	1,000.00	0.00	$634,498.60
3331	Fiscal Services	428,019.58	175,296.32	110,200.00	26,531.90	942.10	890.00	0.00	$741,879.90
3332	Purchasing Services	121,795.40	55,385.88	1,620.00	13,921.50	0.00	135.00	0.00	$192,857.78
3333	Warehouse/Distributing Services	104,499.20	42,570.54	34,143.50	19,005.00	0.00	0.00	0.00	$200,218.24
3334	Printing Services	199,407.60	79,548.36	31,040.00	57,240.00	67,120.00	100.00	0.00	$434,455.96
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	440,342.00	5,187.50	0.00	25,000.00	0.00	$470,629.50
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	408,187.50	$408,187.50
3410	Supv of Maint/Plants	233,213.20	109,257.05	0.00	0.00	0.00	0.00	0.00	$342,470.25
3420	Operating Building Services	4,784,532.67	2,052,999.62	1,882,834.60	3,456,158.86	11,181.00	6,610.00	1,558,090.51	$13,752,407.26
3430	Care/Upkeep of Grounds	412,412.80	117,954.60	10,200.00	44,133.00	0.00	0.00	0.00	$584,700.40
3440	Care/Upkeep of Equipment	205,453.40	77,690.84	0.00	3,000.00	0.00	0.00	0.00	$286,144.24
3450	Vehicle Maintenance	54,641.60	13,434.73	5,000.00	102,000.00	0.00	0.00	0.00	$175,076.33
3460	Security Services	50,630.80	26,282.72	389,350.75	129,923.99	0.00	0.00	15,000.00	$611,188.26
3490	Operation/Maint of Plant	39,436.80	9,148.88	0.00	0.00	0.00	0.00	0.00	$48,585.68
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	$0.00
3510	Student - To/From School	4,936,253.18	2,329,230.46	312,300.00	6,250.00	1,807,102.74	3,410.00	0.00	$9,394,546.38
3520	Student - Activity	392,575.80	142,287.82	31,190.00	140,538.55	0.00	0.00	0.00	$706,592.17
3530	Supv of Transportation	388,905.03	125,645.11	37,923.75	11,647.75	4,000.00	1,400.00	0.00	$569,521.64
3540	Monitoring Services	93,344.35	29,620.12	0.00	0.00	0.00	0.00	0.00	$122,964.47
3550	Vehicle Servicing	575,563.20	276,473.09	67,543.11	937,695.91	10,800.00	2,500.00	0.00	$1,870,575.31
3560	Other Student Transportation	128,190.40	54,551.34	0.00	0.00	0.00	0.00	0.00	$182,741.74
3590	All Other Transportation	25,000.00	6,146.75	130,624.45	32,780.95	250.00	0.00	0.00	$194,802.15
3810	Planning Services	0.00	0.00	93,496.50	0.00	0.00	0.00	0.00	$93,496.50
3820	Information Services	56,592.00	12,923.91	750.00	4,250.00	0.00	0.00	0.00	$74,515.91
3830	Staff Services	767,550.63	2,649,444.10	202,276.80	88,971.86	12,094.62	3,673.00	0.00	$3,724,011.01
3850	Technology Coordination	624,904.46	211,543.00	471,974.50	10,892.00	1,500.00	0.00	0.00	$1,320,813.96
3900	Other Support Services	2,500.00	504.58	0.00	3,078.00	0.00	0.00	0.00	$6,082.58
	Total General Support	20,841,563.18	11,177,304.63	4,347,118.76	5,311,752.37	1,914,990.46	62,371.00	1,981,278.01	$45,636,378.41
4000	**Community Services**								
4190	Non-Allow. Food Serv. Operations	21,768.00	5,298.34	0.00	2,000.00	0.00	0.00	0.00	$29,066.34
4300	Community Services	11,889.79	1,425.82	25,869.00	10,097.50	0.00	2,500.00	0.00	$51,782.11
	Total Community Services	33,657.79	6,724.16	25,869.00	12,097.50	0.00	2,500.00	0.00	$80,848.45
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	106,150.39	341,694.47	$447,844.86
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	$92,928,895.62	$38,566,275.09	$9,537,102.28	$8,003,179.71	$2,208,860.27	$202,363.89	$5,330,720.09	$156,777,396.95

General Fund 01 Expenses by Function
2024-2025 Total $156,777,397



Campbell County School District
FY2025 Expenditures by Object
General Fund 01

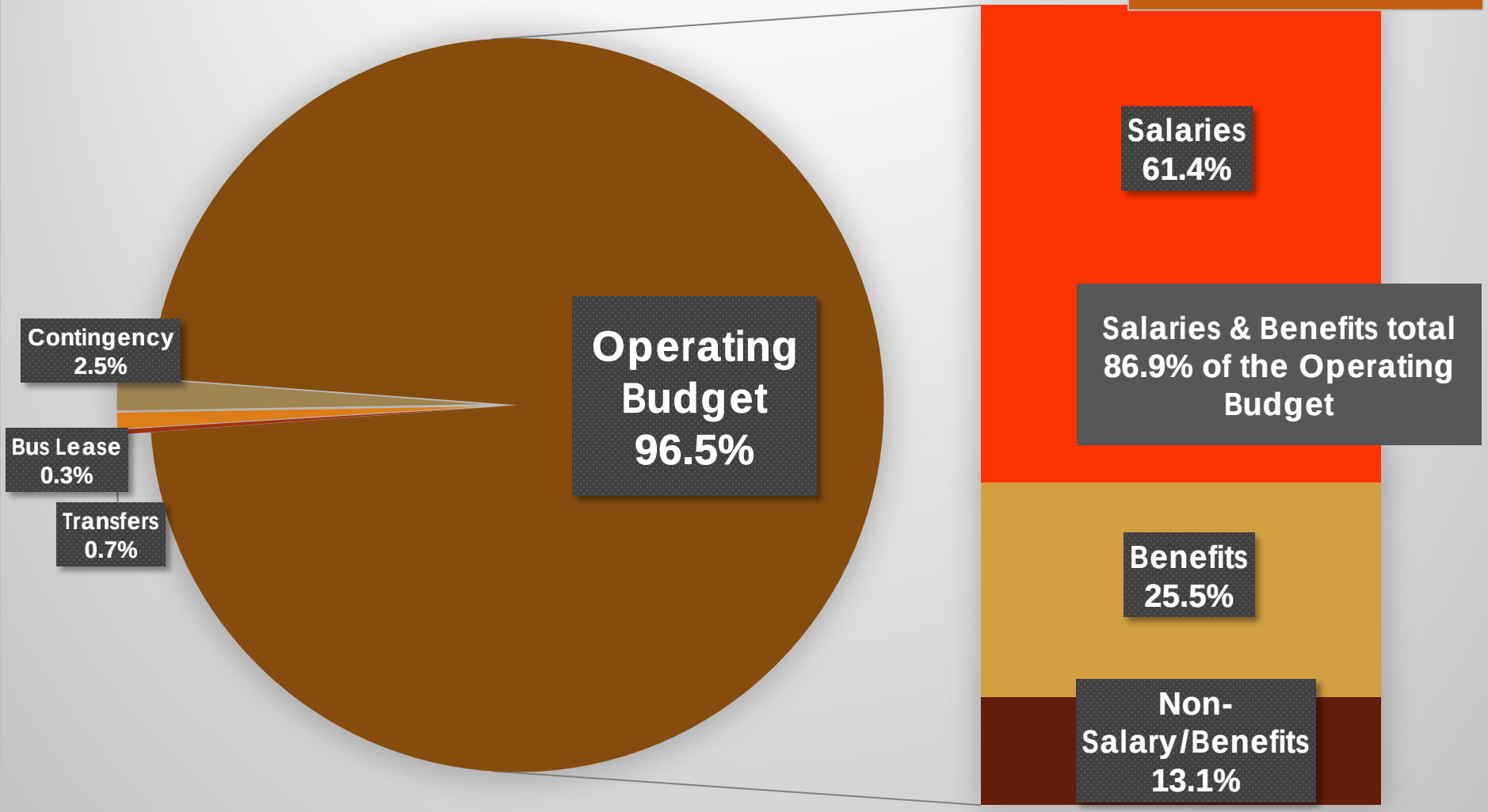


Total Expenses
$156,777,397

2024-2025
Campbell County School District
General Fund 01 Budget Summary

Operating	$151,343,542
Bus Lease	447,845
Contingency	3,942,513
Oper Transfers	1,043,497
Budget Total	$156,777,397

Operating Budget	
Salaries	$ 92,928,896
Benefits	38,566,275
Non-S&B	19,848,371
Total	$151,343,542



General Fund 01 Increase

- 2024-2025 Budget $156,777,397
- 2023-2024 Budget 149,350,681
- Increase in Fund 01 $ 7,426,716

  or +5.22%

General Funds Summary

General Fund 01	$156,777,397
Healthy Communities 03	56,500
Sick Leave 04	60,000
All FY2025 General Funds	$156,893,897
Previous Year Total	149,468,181
Increase	$ 7,425,716
	or +5.22%

Budget Summary for Approval 2024-2025

General Funds (0x)	$156,893,897
Special Revenues (2x)	32,461,439
Capital Projects (3x)	68,721,108
Nutrition Services, CAT (5x)	6,519,608
Insurance (60)	27,866,058
GRAND TOTAL – All Funds	$292,462,110

Increase of $9,005,028 or 3.42% from prior year