



Preliminary Budget FY2026

Campbell County School District

Campbell County School District
BUDGET SUMMARY
FY2026 PRELIMINARY ALL FUNDS

Fund Type / Description		2022-2023 As Amended	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Preliminary	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
General Funds							
General Fund	01	\$142,548,578.52	\$149,350,681.21	\$156,777,396.95	\$172,649,567.86	\$15,872,170.91	10.12%
Healthy Communities	03	62,124.98	57,500.00	56,500.00	56,500.00	\$0.00	0.00%
Sick Leave	04	60,000.00	60,000.00	60,000.00	60,000.00	\$0.00	0.00%
Total General Funds		142,670,703.50	149,468,181.21	156,893,896.95	172,766,067.86	\$15,872,170.91	10.12%
Special Revenue Funds							
Grants	20	40,046,067.45	26,000,000.00	15,000,000.00	14,000,000.00	(\$1,000,000.00)	-6.67%
Building Special Revenue	21	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	\$0.00	0.00%
Major Maintenance	22	10,915,000.00	12,110,000.00	12,760,000.00	15,450,000.00	\$2,690,000.00	21.08%
Rec Grants	25	2,594,139.23	2,589,816.73	2,851,439.52	2,634,000.00	(\$217,439.52)	-7.63%
Total Special Revenues		55,405,206.68	42,549,816.73	32,461,439.52	33,934,000.00	\$1,472,560.48	4.54%
Capital Project Funds							
Depreciation	31	33,128,987.32	39,988,478.88	29,635,761.42	21,350,000.00	(\$8,285,761.42)	-27.96%
Component Projects	32	1,557,217.00	1,471,204.38	729,053.69	5,851,865.00	\$5,122,811.31	702.67%
Major Capital	33	6,754,721.25	6,726,305.87	34,864,300.90	34,500,000.00	(\$364,300.90)	-1.04%
Capital Recreation Projects	34	7,678,180.14	8,634,258.08	3,491,992.05	6,325,000.00	\$2,833,007.95	81.13%
Total Capital Projects		49,119,105.71	56,820,247.21	68,721,108.06	68,026,865.00	(\$694,243.06)	-1.01%
Enterprise Funds							
Nutrition Services	50	6,003,127.84	6,402,720.06	6,488,428.05	6,573,571.64	\$85,143.59	1.31%
K' Enterprise Fund	51	57,527.96	50,279.86	31,179.72	30,000.00	(\$1,179.72)	-3.78%
Total Enterprise		6,060,655.80	6,452,999.92	6,519,607.77	6,603,571.64	\$83,963.87	1.29%
Internal Service Funds							
Insurance	60	28,034,666.33	28,165,837.10	27,866,057.84	30,093,000.00	\$2,226,942.16	7.99%
ALL FUNDS TOTAL		\$281,290,338.02	\$283,457,082.17	\$292,462,110.14	\$311,423,504.50	\$18,961,394.36	6.48%

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2022-2023 As Amd'd 6/13/2023	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Preliminary	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	2,758,218.77	2,941,123.64	3,568,828.11	9,577,567.86	6,008,739.75	168.37%
Excess Rev. Collected-Prior Years	28,173,983.89	56,491,761.88	0.00	0.00	0.00	0.00%
Local Revenue	170,350,162.77	154,605,632.00	145,037,362.00	132,422,000.00	(12,615,362.00)	-8.70%
County Revenue	39,895,621.13	36,883,152.00	35,076,206.84	32,000,000.00	(3,076,206.84)	-8.77%
State Revenue	23,750,329.74	23,770,000.00	25,470,000.00	26,970,000.00	1,500,000.00	5.89%
Federal Revenue	60,000.00	70,000.00	80,000.00	80,000.00	0.00	0.00%
Other Revenue	405,000.00	905,000.00	1,405,000.00	1,250,000.00	(155,000.00)	-11.03%
Losses/Sale of Assets/Cap Leases/Transfers						
Recapture	(122,844,737.78)	(126,315,988.31)	(53,860,000.00)	(29,650,000.00)	24,210,000.00	-44.95%
TOTAL REVENUE	142,548,578.52	149,350,681.21	156,777,396.95	172,649,567.86	15,872,170.91	10.12%
EXPENDITURES						
Operating Budget	136,063,004.86	145,817,801.18	151,343,541.85	167,358,297.68	16,014,755.83	10.58%
Bus Lease/Purchase P & I	160,924.51	317,397.41	447,844.86	829,359.18	381,514.32	85.19%
Contingency/Roll-Over	2,367,911.00	2,171,985.88	3,942,513.50	3,235,411.00	(707,102.50)	-17.94%
Operating Transfers	3,644,500.00	1,043,496.74	1,043,496.74	1,226,500.00	183,003.26	17.54%
TOTAL EXPENDITURES	142,236,340.37	149,350,681.21	156,777,396.95	172,649,567.86	15,872,170.91	10.12%
Budget Assessed Value History: FY2023 \$4,539,270,189 - FY2024 \$5,706,025,264 - FY2025 \$5,324,534,474 - FY2026 \$4,800,000,000 estimated						

CAMPBELL COUNTY SCHOOL DISTRICT 2025-2026 GENERAL FUND 01 REVENUE PROJECTIONS									
Account Title	Acct. No.	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$2,758,218.77		\$2,941,123.64		\$3,568,828.11	\$9,577,567.86	\$6,008,739.75	168.37%
Excess Revenue Collected in Prior Years	80100	28,173,983.89	0.00	56,491,761.88	0.00	0.00	0.00	\$0.00	#DIV/0!
REVENUE FROM LOCAL SOURCES	81xxx								
Special District Taxes (25 Mill)	81111	113,481,754.73	170,487,864.19	142,650,632.00	138,021,340.27	133,113,361.85	120,000,000.00	(\$13,113,361.85)	-9.85%
Operations Mill	81112	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Motor Vehicle Taxes	81120	6,000,000.00	5,768,854.56	5,900,000.00	5,992,347.16	6,200,000.00	6,200,000.00	\$0.00	0.00%
Car Company Taxes	81130	75,000.00	60,370.01	65,000.00	56,328.68	65,000.00	65,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	81140	200,000.00	121,256.68	125,000.00	287,156.40	260,000.00	600,000.00	\$340,000.00	130.77%
BOCES Tax	81170	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Other Local Taxes	81190	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Tuition	813xx								
Concurrent Enrollment Tuition	81302	900,000.00	829,443.00	900,000.00	701,546.00	710,000.00	810,000.00	\$100,000.00	14.08%
Regular Day School Tuition	81320	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	1,152.43	0.00	0.00	\$0.00	0.00%
Tuition-Out of District-Regular Day Sch.	81330	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Adult Education Fees	81340	1,000.00	375.00	1,000.00	3,480.00	3,000.00	3,000.00	\$0.00	0.00%
Cooperative Programs	81360	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Earnings on Investments	81500								
Interest & Dividends	81510	150,000.00	3,560,845.47	3,800,000.00	2,971,600.05	3,250,000.00	3,000,000.00	(\$250,000.00)	-7.69%
Other Interest Earned	81590	15,000.00	343,097.21	350,000.00	548,412.89	500,000.00	800,000.00	\$300,000.00	60.00%
Pupil Activities	81700								
Student Fees	81740	45,000.00	50,189.36	50,000.00	45,949.39	50,000.00	50,000.00	\$0.00	0.00%
Other Pupil Activity Income	81790	0.00	140.00	0.00	140.00	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(41,600,000.00)	(122,844,737.78)	(126,315,988.31)	(77,856,635.52)	(53,860,000.00)	(29,650,000.00)	(\$24,210,000.00)	44.95%
Indirect Costs	81850	300,000.00	484,772.71	475,000.00	470,615.60	550,000.00	550,000.00	\$0.00	0.00%
Other Local Revenue	81900								
Rental, School Facilities	81910	20,000.00	33,600.00	30,000.00	44,339.66	42,000.00	45,000.00	\$3,000.00	7.14%
Contributions & Donations	81920	1,000.00	0.00	1,000.00	0.00	1,000.00	6,000.00	\$5,000.00	500.00%
Refund of Prior Years Expenditures	81950	150,000.00	1,576.82	10,000.00	105,641.93	100,000.00	100,000.00	\$0.00	0.00%
Transportation - Public	81981	15,000.00	27,323.92	30,000.00	27,875.33	30,000.00	30,000.00	\$0.00	0.00%
Miscellaneous	81990	2,000.00	2,984.41	3,000.00	5,968.90	3,000.00	3,000.00	\$0.00	0.00%
ERATE Discount, Rebate, or Reimbursement	81991	150,000.00	211,388.74	215,000.00	172,181.20	160,000.00	160,000.00	\$0.00	0.00%
Sub Total - Local Revenue excluding Recapture		121,505,754.73	181,984,082.08	154,605,632.00	149,456,075.89	145,037,361.85	132,422,000.00	(\$12,615,361.85)	-8.70%
Total Local Revenue deducting Recapture		79,905,754.73	59,139,344.30	28,289,643.69	71,599,440.37	91,177,361.85	102,772,000.00	\$11,594,638.15	12.72%
REVENUE FROM COUNTY SOURCES	82xxx								
Unrestricted Grants in Aid	82100								
6 Mill County Equalization Tax	82110	27,235,621.13	40,917,086.45	34,236,152.00	33,125,122.02	31,947,206.84	28,800,000.00	(\$3,147,206.84)	-9.85%
Motor Vehicle Tax	82120	1,400,000.00	1,384,525.05	1,400,000.00	1,438,163.38	1,450,000.00	1,450,000.00	\$0.00	0.00%
Car Company Tax	82130	15,000.00	14,488.80	15,000.00	13,518.88	15,000.00	15,000.00	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	82140	45,000.00	29,101.85	32,000.00	68,917.96	64,000.00	135,000.00	\$71,000.00	110.94%
Fines & Forfeitures	82150	1,200,000.00	1,184,748.47	1,200,000.00	1,612,772.03	1,600,000.00	1,600,000.00	\$0.00	0.00%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		29,895,621.13	43,529,950.62	36,883,152.00	36,258,494.27	35,076,206.84	32,000,000.00	(\$3,076,206.84)	-8.77%

CAMPBELL COUNTY SCHOOL DISTRICT 2025-2026 GENERAL FUND 01 REVENUE PROJECTIONS

	Acct.	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	Budget to Budget	Bdgt to Bdgt	
	Account Title	No.	Budget	Actual	Budget	Actual	Budget	Budget	Inc/(Dec)	Inc/(Dec)
State Revenue	REVENUE FROM STATE SOURCES	83xxx								
	Foundation Program (Entitlement)	83110	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	100.00%
	Audit Adjustment - Foundation Program	83111	(500,000.00)	0.00	(500,000.00)	0.00	(500,000.00)	(500,000.00)	\$0.00	0.00%
	Special Programs Reimbursement	83120	0.00	22,400,329.74	22,400,000.00	22,602,183.42	23,900,000.00	25,400,000.00	\$1,500,000.00	6.28%
	Taylor Grazing	83130	40,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	\$0.00	0.00%
	Tax Shortfall	83160	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	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%
	Payments Made to Recapture Districts	83191	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%
	Other State Restricted	83290	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	WY Retirement Reimbursement	83291	1,800,000.00	1,643,213.24	1,800,000.00	1,713,835.77	2,000,000.00	2,000,000.00	\$0.00	0.00%
Total State Revenue			1,350,000.00	24,043,542.98	23,770,000.00	24,316,019.19	25,470,000.00	26,970,000.00	\$1,500,000.00	5.89%
Federal Rev	REVENUE FROM FEDERAL SOURCES	84xxx								
	Unrestricted Grants in Aid	84100								
	Impact Aid	84110	60,000.00	70,510.00	70,000.00	93,126.00	80,000.00	80,000.00	\$0.00	0.00%
	Total Federal Revenue			60,000.00	70,510.00	70,000.00	93,126.00	80,000.00	80,000.00	\$0.00
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%
	Operating Transfer fr Special Revenue	85220	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	Sale of Fixed Assets-Non-Recapturable	85311	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	Sale of Fixed Assets	85312	0.00	0.00	0.00	1,610.00	0.00	10,000.00	\$10,000.00	0.00%
	Compensation for Losses	85320	5,000.00	22,700.00	5,000.00	68,964.74	5,000.00	40,000.00	\$35,000.00	700.00%
	Capital Lease	85500	400,000.00	422,942.00	900,000.00	197,409.00	1,400,000.00	1,200,000.00	(\$200,000.00)	-14.29%
	Total Other Revenue			405,000.00	445,642.00	905,000.00	267,983.74	1,405,000.00	1,250,000.00	(\$155,000.00)
TOTAL - ALL REVENUE W/O BUDGET SUPPORT			111,616,375.86	127,228,989.90	89,917,795.69	132,535,063.57	153,208,568.69	163,072,000.00	\$9,863,431.31	6.44%
GRAND TOTAL - ALL REVENUE			\$142,548,578.52	\$127,228,989.90	\$149,350,681.21	\$132,535,063.57	\$156,777,396.80	\$172,649,567.86	\$15,872,171.06	10.12%

Assessed Value

2022-2023	\$4,539,270,189	
2023-2024	\$5,706,025,264	
2024-2025	\$5,324,534,474	
2025-2026	\$4,800,000,000	estimated

CAMPBELL COUNTY SCHOOL DISTRICT
General Fund Non-Foundation Revenue Sources

Description	Object Code	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025	Budget 2025-2026
LOCAL SOURCES:							
Concurrent Enrollment Tuition	81302	\$684,648	\$865,222	\$829,443	\$900,000	\$710,000	\$810,000
Regular Day School Tuition	81320	\$0	\$0	\$0	\$0	\$0	\$0
Adult Education	81340	\$825	\$980	\$375	\$1,000	\$3,000	\$3,000
Interest	81510	\$13,841	\$85,299	\$3,560,845	\$3,800,000	\$3,250,000	\$3,000,000
Other Interest Earned	81590	\$33,208	\$13,002	\$343,097	\$350,000	\$500,000	\$800,000
Student Fees	81740	\$27,085	\$41,983	\$50,189	\$50,000	\$50,000	\$50,000
Other Pupil Activity Income	81790	\$132	\$230	\$140	\$0	\$0	\$0
Indirect Costs	81850	\$201,713	\$293,728	\$484,773	\$350,000	\$550,000	\$550,000
Rental	81910	\$31,760	\$17,515	\$33,600	\$30,000	\$42,000	\$45,000
Contributions/Donations	81920	\$0	\$0	\$0	\$1,000	\$1,000	\$6,000
Refund/Prior Years	81950	\$1,024	\$150,628	\$1,577	\$10,000	\$100,000	\$100,000
Public Transportation	81981	\$822	\$13,427	\$27,324	\$30,000	\$30,000	\$30,000
ERATE Discount, Rebate, or Reimburse.	81991	\$124,914	\$184,780	\$211,389	\$215,000	\$160,000	\$160,000
TOTAL LOCAL SOURCES		\$1,119,972	\$1,666,794	\$5,542,752	\$5,737,000	\$5,396,000	\$5,554,000
STATE SOURCES:							
Special Programs Reimbursement	83120	\$0	\$0	\$22,400,330	\$22,400,000	\$23,900,000	\$25,400,000
Tax Shortfall	83160	\$9,033,092	\$7,174,789	\$0	\$0	\$5,740,322	\$0
Out-of State Tuition Reimbursement	83180	\$9,809	\$0	\$0	\$0	\$0	\$0
Pmts to Recapture Districts (Prior Yr Rev.)	83191	(\$9,033,092)	\$0	\$0	\$0	(\$5,740,322)	\$0
WY Retirement Reimbursement	83291	\$1,571,741	\$1,728,755	\$1,643,213	\$1,800,000	\$2,000,000	\$2,000,000
TOTAL STATE SOURCES		\$1,581,551	\$8,903,544	\$24,043,543	\$24,200,000	\$25,900,000	\$27,400,000
FEDERAL SOURCES:							
Impact Aid PL874	84110	\$63,192	\$49,293	\$70,510	\$70,000	\$80,000	\$80,000
TOTAL FEDERAL SOURCES		\$63,192	\$49,293	\$70,510	\$70,000	\$80,000	\$80,000
OTHER SOURCES:							
Sale/Fixed Assets	85311	\$2,621	\$2,550	\$0	\$0	\$0	\$0
Compensation for Losses	85320	\$5,341	\$1,783	\$22,700	\$5,000	\$5,000	\$40,000
Capital Leases	85500	\$241,010	\$393,653	\$422,942	\$900,000	\$1,400,000	\$1,200,000
TOTAL OTHER SOURCES		\$248,972	\$397,986	\$445,642	\$905,000	\$1,405,000	\$1,240,000
TOTAL NON-FOUNDATION REVENUE		\$3,013,686	\$11,017,618	\$30,102,447	\$30,912,000	\$32,781,000	\$34,274,000
Non-Foundation Revenue without Special Programs Reimbursement		\$3,013,686	\$11,017,618	\$7,702,117	\$8,512,000	\$8,881,000	\$8,874,000

Thank you


