

CAMPBELL COUNTY SCHOOL DISTRICT

ANNUAL BUDGET

2026-2027

July 15, 2026

Submitted by: David Bartlett, Assoc. Supt. for Instructional Support
Michelle Brandon, Admin. Asst. to Assoc. Supt. for Instructional Support
Steve Yount, Director of Finance



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.

July 1, 2022 - June 30, 2027

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 2026-2027 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 2026-2027 budget, the individual schools will be rewarded again this year for conservative spending. A portion of their unexpended budget allocations for 2025-2026 will be allowed to be budgeted as “roll-over” or contingency in the 2026-2027 budget. The total of this “roll-over” contingency from 2025-2026 to 2026-2027 equaled \$935,773.

Data used to prepare the 2026-2027 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 9.6% of Wyoming’s K-12 students.

For the past few school terms CCSD has experienced a relative slight, but steady decrease in student enrollment. CCSD is expecting an estimated enrollment of 8,100 students K-12 in the upcoming school year, this is a decrease of approximately 1.0% 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. However, recently there has been discussions about the potential need for an increase in the labor force due to the interest of new industries looking to establish large scale operations within the county. This would have a direct impact on the student enrollment. Currently, CCSD facilities could accommodate an increase in enrollment, but attendance areas may need to be updated to maintain appropriate class sizes.

- 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 (2.6% May 2026) is 0.4% lower than last year, which has created some staffing issues for the district.
- In Campbell County, Wyoming, 2025 single-family home sales mirrored a

broader statewide trend of stabilizing prices amid low inventory. Lower mortgage rates in late 2025 helped stimulate some activity, but "lock-down effects" from existing homeowners with very low rates kept inventory relatively scarce. The average list price for a house in Campbell County currently is \$395,517 which is up from \$360,928 in June of 2025. This represents approximately a 10% increase in average sold price year over year, demonstrating continued upward pressure on home values despite higher interest rates and economic uncertainty. The housing market has been identified as a limiting factor for families moving to Campbell County.

- With the recent Wyoming Supreme Court Decision to lift the injunction on Educational Savings Account (ESA), the district may see a small decrease in enrollment for families electing to receive funds for educational expenses rather than attend public school. The larger legal challenge of the program remains in play, and will be determined at a later date.

REVENUE REVIEW

Assessed Valuation

Campbell County's 2026 assessed valuation was released by the County Assessor on June 22, 2026 as being \$4,891,530,261. This represents an increase of \$51,235,215 or 1.05% from the 2025 assessed valuation of \$4,840,295,046. The slight increase is a result of an increase of 11.45% in coal valuation, an increase of 21.00% in gas, while oil experienced at 15.60% decrease in value.

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 28, 2026, 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 \$2,445,000 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 28, 2026 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$4,890,000. 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 2025-2026 totaled \$11,342,495, up \$4,107,657 or 56.78% from the \$7,234,838, received in 2024-2025. Revenue for the 2026-2027 fiscal year is projected to increase by \$92,495 or 0.82% to \$11,250,000. 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 2026-2027 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2022-2023, 2023-2024, 2024-2025, and 202-2026 respectively. Column 7 reports the 2025-2026 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 \$12,702,091 in 2026-2027 compared to 2025-2026. The increase is primarily due to the change in school financing from the recalibration legislation.

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 2026 will increase to \$4,891,530,261. This represents an increase of \$51,235,215 or 1.05% from the 2025 assessed valuation of \$4,840,295,046. These fluctuations clearly demonstrate the volatility of mineral revenues

Local Revenues

Local revenues are projected to increase from a budgeted amount of \$133,429,376 in 2025-2026 to \$142,310,827 in 2026-2027, an increase of \$8,881,451 or 6.66%, and is primarily a result of the increase in assessed value.

County Revenues

County revenues are projected to decrease from a budgeted amount of \$32,241,770 in 2025-2026 to \$29,450,543 in 2026-2027, which is a decrease of \$2,791,227 or 8.66%.

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 2026-2027, for a total of approximately \$70,000. 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 year, bringing the total retirement contribution to 19.12% by July, 2026. The Wyoming Department of

Education will now reimburse 15.191% of the retirement contributions instead of the previous 2.25%. The recalibration legislation moves the retirement to a reimbursement instead of being part of the Foundation Guarantee.

Legislation enacted in February, 2023 removed special education reimbursement from the funding model and reduced the foundation guarantee by the same amount. With the new changes to the fund model, each school district will receive 10% in July and 9% each month August through May. Campbell County School District received \$26,476,445 in state special education reimbursement in 2026-2027 and expects to receive approximately \$24,714,596 in 2026-2027. The decrease is a result of the health insurance and retirement moving out of the special education reimbursement. The Wyoming Department of Education will also begin reimbursing the out-of-district placement quarterly and we expect to receive approximately \$3,842,863 during 2026-2027.

Federal Revenues

Campbell County School District received \$49,719 in Impact Aid funds in 2025-2026. It is anticipated that the district will continue to qualify for approximately \$60,000 in 2026-2027. 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 2026-2027 Campbell County School District revenue budget includes \$45,000 for potential compensation for losses due to damages of district property after \$43,455 in losses in the 2025-2026 school year due to vehicle damages.

The district paid off its last lease/purchase agreement for school buses in 2025-2026 in the amount of \$1,802,675. Beginning in FY2027 the Wyoming Department of Education will not longer allow bus lease agreements. Instead, they will reimburse all bus purchases within 90 days. During 2026-2027 the district expects approximately \$5,012,435 in bus reimbursements.

Campbell County School District continues to invest available funds prudently and ensure that all available interest on district funds is collected. Beginning in July of 2026 the Wyoming Department of Education will retroactively count 50% of districts' general fund investment earnings toward their Foundation Program Guarantee. This will cause a reduction in funding of approximately \$1,552,400 for the Campbell County School District.

Non-Revenue

The 2025-2026 fiscal year was not as volatile as past years, but uncertainty remains surrounding financial concerns. The 2026-2027 general fund budget will require budget support through district reserves in the amount of \$6,899,810, a decrease of \$3,463,976 or 33.42%.

EXPENDITURE REVIEW

New positions in the general fund for 2026-2027 includes two ESL Teachers, an additional Occupational Therapist, one Special Education teacher, one additional district resource teacher,

and a lead trainer/coordinator transportation position. There was also a reduction of five classroom teachers.

On May 12, 2026 the School Board voted to advance employees on the salary schedules for longevity (a step). Certified and ESP employees completing education or training that would provide additional compensation be allowed the appropriate salary adjustments. The salary schedules were adjusted in the following manner for the 2026-27 school year:

- Increase the base of the teacher salary schedule by \$6,500
- Increase the base of the ESP, licensed professional, supervisor, and manager salary schedules by 9%
- Increase the base of administrator salary schedules by 5%
- Topped-out employees receive a one-time stipend of 3% to be paid out proportionally in regular checks during the 2026-2027 school year
- Coaching stipends remain the same for the 2026-2027 school year

Insurance premiums will increase 7.9% for all employee medical plans (with the 4% Wellness Discount). The increases to all medical plans for employees will begin September 1, 2026. Retiree plans will be 60% above the total premium costs and only available for grandfathered participants. Increases for retirees are effective July 1, 2026. (Approved at the 2/24/26 Board of Trustees meeting.) Effective July 1, 2026, Plan G Employee Only premiums will adjust to \$195.00 per month (pre-wellness incentives) to align with standard district offerings.

This budget reflects funds for the replacement of Campbell County High School and the Transportation facility, and the remodel of 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. The thirty percent will update to 20% starting in the 2028-2029 fiscal year. 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 \$25,000 from the General Fund to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries.

A transfer was made from the General Fund to the Depreciation Fund in the amount of \$5,000,000 to adjust our reserves and cover anticipated expenses associated with a large, upcoming project.

A transfer to Nutrition Services of \$1.3 million is budgeted in the 2026-2027 fiscal year. Student meal prices increased by \$0.25 per meal in 2024-2025 to generate approximately \$250,000. It was determined that meal prices would remain at the 2024-2025 level in 2026-2027.

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

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
CTE Materials, Supplies, and Equipment
ERate
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 15, 2026.

Respectfully,



David Bartlett
Associate Superintendent for
Instructional Support

Assisted by,



Steve Yount
Director of Finance

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, 2027. A public hearing will be held at the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming on the 15th day of July, 2026, 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 7, 2026	CAMPBELL COUNTY SCHOOL DISTRICT NO. 1 SUMMARY OF PROPOSED BUDGET					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. Lisa Durgin, Chair Campbell County School District #1 Board of Trustees
	Funds	2024-2025		2025-2026	2026-2027	
		Actual Transactions		Amended	PROPOSED	
		Revenue	Expenditures	Budget	Budget	
	01 General	\$162,278,791	\$163,341,279	\$192,213,119	\$187,376,523	
	03 General-Healthy Communities	\$2,534	\$9,643	\$59,400	\$56,500	
	04 Sick Leave General Fund	\$8,497	\$26,192	\$60,000	\$60,000	
	20 Grants	\$13,077,286	\$11,141,955	\$14,000,000	\$12,625,000	
	21 Building Special Revenue	\$1,004,065	\$966,287	\$1,850,000	\$1,850,000	
	22 Major Maintenance	\$7,957,118	\$9,049,365	\$16,500,000	\$18,600,000	
	25 CCSD Rec Grants Spec. Rev.	\$1,297,513	\$1,169,296	\$2,735,872	\$2,180,653	
	31 Depreciation	\$8,204,716	\$13,489,925	\$25,328,077	\$26,820,367	
	32 Component Projects	\$678,679	\$691,203	\$5,751,865	\$3,650,000	
	33 Major Capital	\$4,317,968	\$5,066,387	\$42,942,845	\$191,126,423	
	34 Capital Recreation Projects	\$4,186,082	\$4,207,990	\$6,562,093	\$9,416,076	
	50 Nutrition Service	\$5,603,105	\$5,680,763	\$6,644,318	\$6,937,871	
	51 CAT/Preschool Enterprise	\$11,938	\$13,128	\$28,000	\$26,000	
	60 Insurance	\$22,530,336	\$22,188,640	\$29,229,965	\$30,904,515	
	Information presented is an estimate only. Final budget information will be available at the Public Hearing on July 15, 2026.					

Campbell County School District

BUDGET SUMMARY

FY2027 PROPOSED ALL FUNDS

Fund Type / Description		2022-2023 As Amended	2023-2024 Adopted	2024-2025 As Amended	2025-2026 As Amended	2026-2027 Proposed	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
General Funds								
General Fund	01	\$142,548,578.52	\$149,350,681.21	\$170,494,668.99	\$192,213,119.00	\$187,376,523.24	(\$4,836,595.95)	-2.52%
Healthy Communities	03	62,124.98	57,500.00	56,500.00	\$59,400.00	\$56,500.00	(\$2,900.00)	-4.88%
Sick Leave	04	60,000.00	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	170,611,168.99	192,332,519.00	187,493,023.24	(\$4,839,495.95)	-2.52%
Special Revenue Funds								
Grants	20	40,046,067.45	26,000,000.00	15,000,000.00	\$14,000,000.00	\$12,625,000.00	(\$1,375,000.00)	-9.82%
Building Special Revenue	21	1,850,000.00	1,840,652.32	1,831,418.02	\$1,850,000.00	\$1,850,000.00	\$0.00	0.00%
Major Maintenance	22	10,915,000.00	12,110,000.00	15,310,000.00	\$16,500,000.00	\$18,600,000.00	\$2,100,000.00	12.73%
Rec Grants	25	2,594,139.23	2,551,817.90	2,851,439.52	\$2,735,871.83	\$2,180,653.17	(\$555,218.66)	-20.29%
Total Special Revenues		55,405,206.68	42,502,470.22	34,992,857.54	35,085,871.83	35,255,653.17	\$169,781.34	0.48%
Capital Project Funds								
Depreciation	31	33,128,987.32	39,988,478.88	29,188,767.79	\$25,328,077.35	\$26,820,367.27	\$1,492,289.92	5.89%
Component Projects	32	1,557,217.00	1,471,204.38	729,053.69	\$5,751,865.00	\$3,650,000.00	(\$2,101,865.00)	-36.54%
Major Capital	33	6,754,721.25	6,726,305.87	34,864,300.90	\$42,942,845.00	\$191,126,423.00	\$148,183,578.00	345.07%
Capital Recreation Projects	34	7,678,180.14	8,634,258.08	5,978,965.26	\$6,562,093.30	\$9,416,076.24	\$2,853,982.94	43.49%
Total Capital Projects		49,119,105.71	56,820,247.21	70,761,087.64	80,584,880.65	231,012,866.51	\$150,427,985.86	186.67%
Enterprise Funds								
Nutrition Services	50	6,003,127.84	8,374,642.85	6,488,428.05	\$6,644,317.75	\$6,937,871.04	\$293,553.29	4.42%
K' Enterprise Fund	51	57,527.96	50,279.86	31,179.72	\$28,000.00	\$26,000.00	(\$2,000.00)	-7.14%
Total Enterprise		6,060,655.80	8,424,922.71	6,519,607.77	6,672,317.75	6,963,871.04	\$291,553.29	4.37%
Internal Service Funds								
Insurance	60	28,034,666.33	28,165,837.10	27,866,057.84	29,229,964.65	30,904,515.07	\$1,674,550.42	5.73%
ALL FUNDS TOTAL		\$281,290,338.02	\$285,381,658.45	\$310,750,779.78	\$343,905,553.88	\$491,629,929.03	\$147,724,374.96	42.95%

2026 - 2027 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	\$7,005,810.00	\$8,466,600.04	\$22,082,045.64	\$1,005,621.90	\$6,129,635.07	\$44,689,712.65
Local/County Sources	130,512,319.69	3,194,053.13	10,252,897.87	2,000,750.00	\$180,000.00	\$146,140,020.69
State Sources	\$44,847,458.86	\$11,570,000.00	\$193,626,423.00	\$0.00		\$250,043,881.86
Federal Sources	\$60,000.00	\$12,000,000.00	\$0.00	\$2,626,245.00		\$14,686,245.00
Total Revenues	\$182,425,588.55	\$35,230,653.17	\$225,961,366.51	\$5,632,616.90	\$6,309,635.07	\$455,559,860.20
Other Financing Sources						
Other Sources	\$5,067,434.69	\$25,000.00	\$5,051,500.00	\$1,331,254.14	\$24,594,880.00	\$36,070,068.83
Total Revenues & Other Financing Sources	\$187,493,023.24	\$35,255,653.17	\$231,012,866.51	\$6,963,871.04	\$30,904,515.07	\$491,629,929.03
Expenditures						
Current Expenditures						
Instruction	\$110,156,937.81	\$10,650,747.64	\$987,931.20	\$0.00	\$0.00	\$121,795,616.65
Instructional Support	\$26,139,914.75	\$2,257,198.87	\$115,647.40	\$0.00	\$0.00	\$28,512,761.02
General Support	\$13,690,334.74	\$110,233.74	\$0.00	\$0.00	\$0.00	\$13,800,568.48
Maintenance	\$18,061,490.15	\$950,467.92	\$0.00	\$0.00	\$0.00	\$19,011,958.07
Transportation	\$14,309,769.49	\$119,009.60	\$0.00	\$0.00	\$0.00	\$14,428,779.09
Support Services	\$3,663,134.67	\$1,199,528.42	\$296,421.40	\$8,329.39	\$30,904,515.07	\$36,071,928.95
Community Services	\$112,941.63	\$1,701,390.77	\$0.00	\$6,955,541.65	\$0.00	\$8,769,874.05
Capital Outlay	\$0.00	\$18,267,076.21	\$229,612,866.51	\$0.00	\$0.00	\$247,879,942.72
Other Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Transfers Out	\$1,358,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,358,500.00
Total Expenditures	\$187,493,023.24	\$35,255,653.17	\$231,012,866.51	\$6,963,871.04	\$30,904,515.07	\$491,629,929.03

Campbell County School District
FY2027 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	\$7,005,810.00	\$8,199,281.83	\$22,082,045.64	\$7,135,256.97	\$44,422,394.44
REVENUE - LOCAL SOURCES	81000	0.00	547,318.21	1,150,000.00	6,000.00	\$1,703,318.21
Special District Taxes (25 Mill) - Non-Minerals	81110	26,016,652.00				\$26,016,652.00
Special District Taxes (25 Mill)	81111	105,775,271.42	0.00	0.00	0.00	\$105,775,271.42
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	6,250,000.00	0.00	0.00	0.00	\$6,250,000.00
Car Company Taxes	81130	69,000.00	0.00	0.00	0.00	\$69,000.00
Penalties & Interest on Del Taxes	81140	400,000.00	0.00	0.00	0.00	\$400,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		138,510,923.42	547,318.21	1,150,000.00	6,000.00	\$140,214,241.63
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	0.00	\$0.00
Concurrent Enrollment	81302	830,000.00	0.00	0.00	0.00	\$830,000.00
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	1,562,903.50	5,000.00	0.00	200,000.00	\$1,767,903.50
Interest on Major Maintenance	81520	0.00	350,000.00	0.00	0.00	\$350,000.00
Other Interest Earned	81590	475,000.00	0.00	0.00	0.00	\$475,000.00
Student Lunch Sales	81611	0.00	0.00	0.00	1,150,000.00	\$1,150,000.00
Student Breakfast Sales	81612	0.00	0.00	0.00	160,000.00	\$160,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	400,000.00	\$400,000.00
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	3,000.00	\$3,000.00
Food Service Special Functions	81640	0.00	0.00	0.00	112,500.00	\$112,500.00
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	52,878.00	0.00	0.00	\$52,878.00
Bookstore Sales	81720	0.00	26,550.00	0.00	0.00	\$26,550.00
Stu. Organizations Dues & Fees	81730	0.00	0.00	0.00	0.00	\$0.00
Fees	81740	57,000.00	214,002.53	0.00	14,000.00	\$285,002.53
Other Pupil Activity Income	81790	0.00	398,230.86	0.00	0.00	\$398,230.86
Pmts to State Foundation Prgm	81800	(41,249,050.00)	0.00	0.00	0.00	-\$41,249,050.00
Indirect Costs Revenue	81850	585,000.00	0.00	0.00	0.00	\$585,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	45,000.00	8,000.00	0.00	0.00	\$53,000.00
Contributions & Donations	81920	6,000.00	1,857,391.74	8,400,000.00	0.00	\$10,263,391.74
Refund of Prior Years Expend.	81950	3,000.00	2,000.00	0.00	250.00	\$5,250.00
Services-Other Local Gvt Units-Kid Clinic	81980	0.00	0.00	0.00	0.00	\$0.00
Transportation	81981	50,000.00	0.00	0.00	0.00	\$50,000.00
Miscellaneous	81990	3,000.00	0.00	0.00	0.00	\$3,000.00
ERATE Discount, Rebate, Reimb.	81991	180,000.00	0.00	0.00	0.00	\$180,000.00
Sale or Disposal of Property	81992	0.00	0.00	0.00	0.00	\$0.00

Campbell County School District
FY2027 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
Total Local Revenue		101,061,776.92	3,461,371.34	10,252,897.87	2,180,750.00	\$116,956,796.13
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	4,620,020.00	0.00	0.00	0.00	\$4,620,020.00
7 Mill County Equalization Tax - Minerals	82111	21,877,522.77	0.00	0.00	0.00	\$21,877,522.77
Motor Vehicle Tax	82120	1,500,000.00	0.00	0.00	0.00	\$1,500,000.00
Car Company Tax	82130	18,000.00	0.00	0.00	0.00	\$18,000.00
Penalties & Interest on Del Taxes	82140	135,000.00	0.00	0.00	0.00	\$135,000.00
Fines & Forfeitures	82150	1,300,000.00	0.00	0.00	0.00	\$1,300,000.00
Other	82190		0.00	0.00	0.00	\$0.00
Total County Revenue		29,450,542.77	0.00	0.00	0.00	\$29,450,542.77
Sub-Total Local/County Revenue		130,512,319.69	3,461,371.34	10,252,897.87	2,180,750.00	\$146,407,338.90
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	28,557,458.86	0.00	0.00	0.00	\$28,557,458.86
Taylor Grazing	83130	70,000.00	0.00	0.00	0.00	\$70,000.00
Tax Shortfall	83160	7,000,000.00	0.00	0.00	0.00	\$7,000,000.00
Major Bldg Facility Repr/Maint	83170	0.00	11,250,000.00	0.00	0.00	\$11,250,000.00
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	(5,000,000.00)	0.00	0.00	0.00	-\$5,000,000.00
Restricted State Grants in Aid	83200	0.00	186,675.03	0.00	0.00	\$186,675.03
Capital Construction Grant	83250	0.00	0.00	193,626,423.00	0.00	\$193,626,423.00
Other State Restricted	83290	0.00	133,324.97	0.00	0.00	\$133,324.97
WY Retirement Reimbursement	83291	14,720,000.00	0.00	0.00	0.00	\$14,720,000.00
Total State Revenue		44,847,458.86	11,570,000.00	193,626,423.00	0.00	\$250,043,881.86
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	60,000.00	0.00	0.00	0.00	\$60,000.00
Federal Restricted Grants-In-Aid	84200	0.00	12,000,000.00	0.00	326,245.00	\$12,326,245.00
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	400,000.00	\$400,000.00
Child Care Food Program	84240	0.00	0.00	0.00	0.00	\$0.00
Total Federal Revenue		60,000.00	12,000,000.00	0.00	2,626,245.00	\$14,686,245.00

Campbell County School District
FY2027 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	15,404,400.00	\$15,404,400.00
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	1,102,875.00	\$1,102,875.00
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	800,800.00	\$800,800.00
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	74,580.00	\$74,580.00
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	438,400.00	\$438,400.00
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	37,225.00	\$37,225.00
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	17,400.00	\$17,400.00
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	1,200.00	\$1,200.00
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	70,000.00	\$70,000.00
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	6,339,000.00	\$6,339,000.00
Employee Dental Contributions	85092	0.00	0.00	0.00	285,000.00	\$285,000.00
Transfers	85200	0.00	0.00	0.00	0.00	\$0.00
Transfers from General Fund	85201	0.00	0.00	5,000,000.00	1,331,254.14	\$6,331,254.14
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	10,000.00	0.00	50,000.00	0.00	\$60,000.00
Compensation for Losses	85320	45,000.00	0.00	0.00	0.00	\$45,000.00
Capital Leases	85500	5,012,434.69	0.00	0.00	0.00	\$5,012,434.69
Total Other Revenue		5,067,434.69	25,000.00	5,051,500.00	25,926,134.14	\$36,070,068.83
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		180,487,213.24	27,056,371.34	208,930,820.87	30,733,129.14	\$447,207,534.59
GRAND TOTAL - ALL REVENUE		\$187,493,023.24	\$35,255,653.17	\$231,012,866.51	\$37,868,386.11	\$491,629,929.03

Campbell County School District

FY2027 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	\$1,940,136.65	\$0.00	\$0.00	\$1,964,636.65
1100	General Instruction	6,989,993.35	210,372.85	987,931.20	0.00	\$8,188,297.40
1105	Pre-School Instruction	0.00	486,511.57	0.00	0.00	\$486,511.57
1110	Elementary Instruction	38,389,752.86	2,438,543.62	0.00	0.00	\$40,828,296.48
1120	Junior High Instruction	9,118,445.93	138,233.35	0.00	0.00	\$9,256,679.28
1130	Senior High Instruction	17,154,409.76	281,410.67	0.00	0.00	\$17,435,820.43
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	72,374,981.40	3,555,072.06	987,931.20	0.00	\$76,917,984.66
1200	Special Instruction					
1210	Students with Disabilities	21,268,201.05	3,107,856.95	0.00	0.00	\$24,376,058.00
1211	ESY-Students w/Disabilities	0.00	12,879.56	0.00	0.00	\$12,879.56
1233	Gifted & Talented	826,368.79	12,012.86	0.00	0.00	\$838,381.65
1250	Tuition for Students/Disabilities	2,859,002.00	0.00	0.00	0.00	\$2,859,002.00
1260	Educationally Disadvantaged	252,400.06	300,889.81	0.00	0.00	\$553,289.87
1261	Social/Emotional Learning	0.00	15,600.00	0.00	0.00	\$15,600.00
1265	Summer Schl/Ext'd Programs	1,053,646.17	5,671.56	0.00	0.00	\$1,059,317.73
1270	Limited English Proficient	1,646,364.32	37,119.31	0.00	0.00	\$1,683,483.63
1280	Homebound	25,738.73	0.00	0.00	0.00	\$25,738.73
1290	Other Special Programs	1,914,962.88	119,146.57	0.00	0.00	\$2,034,109.45
	Total Special Instruction	29,846,684.00	3,611,176.62	0.00	0.00	\$33,457,860.62
1400	Student Activities	396,720.00	0.00	0.00	0.00	\$396,720.00
1410	Student Activities-Elem.	13,934.86	0.00	0.00	0.00	\$13,934.86
1420	Student Activities-Jr. High	980,124.87	102,956.76	0.00	0.00	\$1,083,081.63
1430	Students Activities-Sr. High	3,900,120.38	799,744.59	0.00	0.00	\$4,699,864.97
	Total Student Activities	5,290,900.11	902,701.35	0.00	0.00	\$6,193,601.46
1500	Career & Technical Education					
1530	Career & Technical Education	2,411,562.21	641,660.96	0.00	0.00	\$3,053,223.17
	Total CTE	2,411,562.21	641,660.96	0.00	0.00	\$3,053,223.17
1800	Distance Learning					
1810	Elementary Distance Learning	208,310.09	0.00	0.00	0.00	\$208,310.09
	Total Distance Learning	208,310.09	0.00	0.00	0.00	\$208,310.09
	Total Instruction	110,156,937.81	10,650,747.64	987,931.20	0.00	\$121,795,616.65
2000	Instructional Support	0.00	630,734.24	0.00	0.00	\$630,734.24
2100	Pupil Services					
2110	Guidance Services	3,763,018.90	6,692.21	0.00	0.00	\$3,769,711.11
2111	Supervision of Guidance	6,338.15	0.00	0.00	0.00	\$6,338.15
2115	Record Maintenance Services	473,444.87	0.00	0.00	0.00	\$473,444.87
2117	Assessment Services	75,470.00	85,000.00	0.00	0.00	\$160,470.00
2122	Attendance Services	182,782.33	0.00	0.00	0.00	\$182,782.33
2123	Social Work Services	560,912.10	0.00	0.00	0.00	\$560,912.10
2131	Supv of Health Services	131,924.76	0.00	0.00	0.00	\$131,924.76
2132	Health Services	2,306,809.11	1,925.80	0.00	0.00	\$2,308,734.91

Campbell County School District
FY2027 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	1,859,558.24	0.00	0.00	0.00	\$1,859,558.24
2152	Speech Services	2,548,421.63	2,358.00	0.00	0.00	\$2,550,779.63
2153	Hearing Impaired Services	434,952.68	0.00	0.00	0.00	\$434,952.68
2171	Occupational Therapy	1,414,336.84	9,053.00	0.00	0.00	\$1,423,389.84
2172	Physical Therapy	394,077.24	831.44	0.00	0.00	\$394,908.68
2173	Visually Impaired/Vision Service	156,539.00	1,179.00	0.00	0.00	\$157,718.00
2181	Case Manager	733,112.74	0.00	0.00	0.00	\$733,112.74
	Total Pupil Services	15,041,698.59	142,665.87	0.00	0.00	\$15,184,364.46
2200	Staff Services					
2210	Improvement of Instruction	14,710.80	0.00	0.00	0.00	\$14,710.80
2211	Supv of Improve/Instr Services	235,437.05	31,965.19	0.00	0.00	\$267,402.24
2212	Instr/Curriculum Development	506,220.94	0.00	0.00	0.00	\$506,220.94
2213	Staff Training (Certified)	438,025.06	1,341,436.90	0.00	0.00	\$1,779,461.96
2215	Instructional Facilitators	2,406,146.58	0.00	0.00	0.00	\$2,406,146.58
2219	Other Improve/Instr Services	99,930.50	0.00	0.00	0.00	\$99,930.50
2221	Supv of Media Services	7,568.85	0.00	0.00	0.00	\$7,568.85
2222	School Library Services	2,422,006.34	7,637.88	0.00	0.00	\$2,429,644.22
2230	Supv of Spec Ed Services	523,842.27	0.00	0.00	0.00	\$523,842.27
2240	Technology Integration	4,042,269.38	107.20	115,647.40	0.00	\$4,158,023.98
2290	Other Support Services	402,058.39	102,651.59	0.00	0.00	\$504,709.98
	Total Staff Services	11,098,216.16	1,483,798.76	115,647.40	0.00	\$12,697,662.32
	Total Instructional Support	26,139,914.75	2,257,198.87	115,647.40	0.00	\$28,512,761.02
3000	General Support	6,777.00	35,492.51	0.00	0.00	\$42,269.51
3300	General Administration					
3311	Superintendent Services	788,718.88	0.00	0.00	0.00	\$788,718.88
3321	Principal Services	8,986,443.16	72,641.23	0.00	0.00	\$9,059,084.39
3329	Other Support-School Admin	23,988.00	0.00	0.00	0.00	\$23,988.00
3330	Business Administration	732,282.34	0.00	0.00	0.00	\$732,282.34
3331	Fiscal Services	868,735.64	0.00	0.00	0.00	\$868,735.64
3332	Purchasing Services	239,958.47	0.00	0.00	0.00	\$239,958.47
3333	Warehouse/Distributing Serv	247,004.05	0.00	0.00	0.00	\$247,004.05
3334	Printing Services	501,042.70	0.00	0.00	0.00	\$501,042.70
3339	Other Business Support Serv.	1,572.00	2,100.00	0.00	0.00	\$3,672.00
3350	Board of Education Services	545,612.50	0.00	0.00	0.00	\$545,612.50
	Total General Administration	13,683,557.74	74,741.23	0.00	0.00	\$13,758,298.97
3400	General Operation/Maint	407,000.00	0.00	0.00	0.00	\$407,000.00
3410	Supv of Maint/Plants	433,250.91	0.00	0.00	0.00	\$433,250.91
3420	Operating Bldg Services	15,182,016.41	460,389.15	0.00	0.00	\$15,642,405.56
3430	Care/Upkeep of Grounds	706,109.69	24,422.37	0.00	0.00	\$730,532.06
3440	Care/Upkeep of Equipment	304,753.84	286.50	0.00	0.00	\$305,040.34
3450	Vehicle Maintenance	208,446.64	0.00	0.00	0.00	\$208,446.64
3460	Security Services	729,978.30	57,446.11	0.00	0.00	\$787,424.41
3470	Major Bldg & Facility Maint.	0.00	407,923.79	0.00	0.00	\$407,923.79
3490	Operation/Maint of Plant	89,934.36	0.00	0.00	0.00	\$89,934.36
	Total Operation/Maintenance	18,061,490.15	950,467.92	0.00	0.00	\$19,011,958.07

Campbell County School District
FY2027 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	9,389,866.10	0.00	0.00	0.00	\$9,389,866.10
3520	Student - Activity	604,688.32	0.00	0.00	0.00	\$604,688.32
3530	Supv of Transportation	1,174,391.62	0.00	0.00	0.00	\$1,174,391.62
3540	Monitoring Services	125,734.00	0.00	0.00	0.00	\$125,734.00
3550	Vehicle Servicing	2,425,230.89	0.00	0.00	0.00	\$2,425,230.89
3560	Other Student Transportation	307,308.56	0.00	0.00	0.00	\$307,308.56
3590	All Other Transportation	282,550.00	119,009.60	0.00	0.00	\$401,559.60
	Total Transportation	14,309,769.49	119,009.60	0.00	0.00	\$14,428,779.09
3800	Support Services - Central					
3810	Planning Services	93,000.00	0.00	0.00	0.00	\$93,000.00
3820	Information Services	101,750.99	0.00	0.00	0.00	\$101,750.99
3830	Staff Services	1,985,809.37	0.00	0.00	30,904,515.07	\$32,890,324.44
3850	Technology Coordination	1,464,190.42	0.00	296,421.40	0.00	\$1,760,611.82
	Total Support Services	3,644,750.78	0.00	296,421.40	30,904,515.07	\$34,845,687.25
3900	Other Support Services	18,383.89	1,199,528.42	0.00	8,329.39	\$1,226,241.70
	Total Other Support Services	18,383.89	1,199,528.42	0.00	8,329.39	\$1,226,241.70
	Total General Support	49,724,729.05	2,379,239.68	296,421.40	30,912,844.46	\$83,313,234.59
4000	Community Services	0.00	20,436.29	0.00	0.00	\$20,436.29
4100	Food Service Operations	0.00	0.00	0.00	6,611,626.04	\$6,611,626.04
4190	Non-Allowable Food Service	61,464.18	0.00	0.00	317,915.61	\$379,379.79
4200	Enterprise Operations	0.00	0.00	0.00	26,000.00	\$26,000.00
4300	Community Services	51,477.45	1,680,954.48	0.00	0.00	\$1,732,431.93
	Total Community Services	112,941.63	1,701,390.77	0.00	6,955,541.65	\$8,769,874.05
5000	Capital Outlay	0.00	13,236,740.61	11,754,587.62	0.00	\$24,991,328.23
5200	Site Improvement	0.00	1,647,582.94	332,897.87	0.00	\$1,980,480.81
5500	Building Acquisition/Constr	0.00	0.00	207,448,958.02	0.00	\$207,448,958.02
5600	Building Improvement	0.00	3,382,752.66	10,076,423.00	0.00	\$13,459,175.66
	Total Capital Outlay	0.00	18,267,076.21	229,612,866.51	0.00	\$247,879,942.72
6000	Other Uses					
6100	Debt Service	0.00	0.00	0.00	0.00	\$0.00
6200	Transfers to Other Funds	1,358,500.00	0.00	0.00	0.00	\$1,358,500.00
	Total Other Uses	1,358,500.00	0.00	0.00	0.00	\$1,358,500.00
	Total Expenditure Budget	\$187,493,023.24	\$35,255,653.17	\$231,012,866.51	\$37,868,386.11	\$491,629,929.03

CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2022-2023 As Amd'd 6/13/2023	2023-2024 Amended	2024-2025 Amended	2025-2026 Amended	2026-2027 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves							
Accumulated in Prior Years	2,758,218.77	2,941,123.64	17,286,100.15	27,891,972.57	6,899,810.00	(20,992,162.57)	-75.26%
Excess Rev. Collected-Prior Years	28,173,983.89	56,491,761.88	0.00	0.00	0.00	0.00	0.00%
Local Revenue	170,350,162.77	154,605,632.00	145,037,361.85	133,429,376.15	142,300,326.92	8,870,950.77	6.65%
County Revenue	39,895,621.13	36,883,152.00	35,076,206.84	32,241,770.28	29,450,542.77	(2,791,227.51)	-8.66%
State Revenue	23,750,329.74	23,770,000.00	25,470,000.00	26,970,000.00	44,847,458.86	17,877,458.86	66.29%
Federal Revenue	60,000.00	70,000.00	80,000.00	80,000.00	60,000.00	(20,000.00)	-25.00%
Other Revenue	405,000.00	905,000.00	1,405,000.00	1,250,000.00	5,067,434.69	3,817,434.69	305.39%
Losses/Sale of Assets/Cap Leases/Transfers							
Recapture	(122,844,737.78)	(126,315,988.31)	(53,860,000.00)	(29,650,000.00)	(41,249,050.00)	(11,599,050.00)	39.12%
TOTAL REVENUE	142,548,578.52	149,350,681.21	170,494,668.84	192,213,119.00	187,376,523.24	(4,836,595.76)	-2.52%
EXPENDITURES							
Operating Budget	136,063,004.86	145,817,801.18	156,008,276.32	187,665,708.00	182,723,026.73	(4,942,681.27)	-2.63%
Bus Lease/Purchase P & I	160,924.51	317,397.41	2,471,706.49	85,500.00	0.00	(85,500.00)	-100.00%
Contingency/Roll-Over	2,367,911.00	2,171,985.88	3,942,513.50	3,235,411.00	3,294,996.51	59,585.51	1.84%
Operating Transfers	3,644,500.00	1,043,496.74	8,072,172.53	1,226,500.00	1,358,500.00	132,000.00	10.76%
TOTAL EXPENDITURES	142,236,340.37	149,350,681.21	170,494,668.84	192,213,119.00	187,376,523.24	(4,836,595.76)	-2.52%
Budget Assessed Value History: FY2023 \$4,539,270,189 - FY2024 \$5,706,025,264 - FY2025 \$5,324,534,474 - FY2026 \$4,840,295,046 - FY2027 \$4,840,000 estimated							

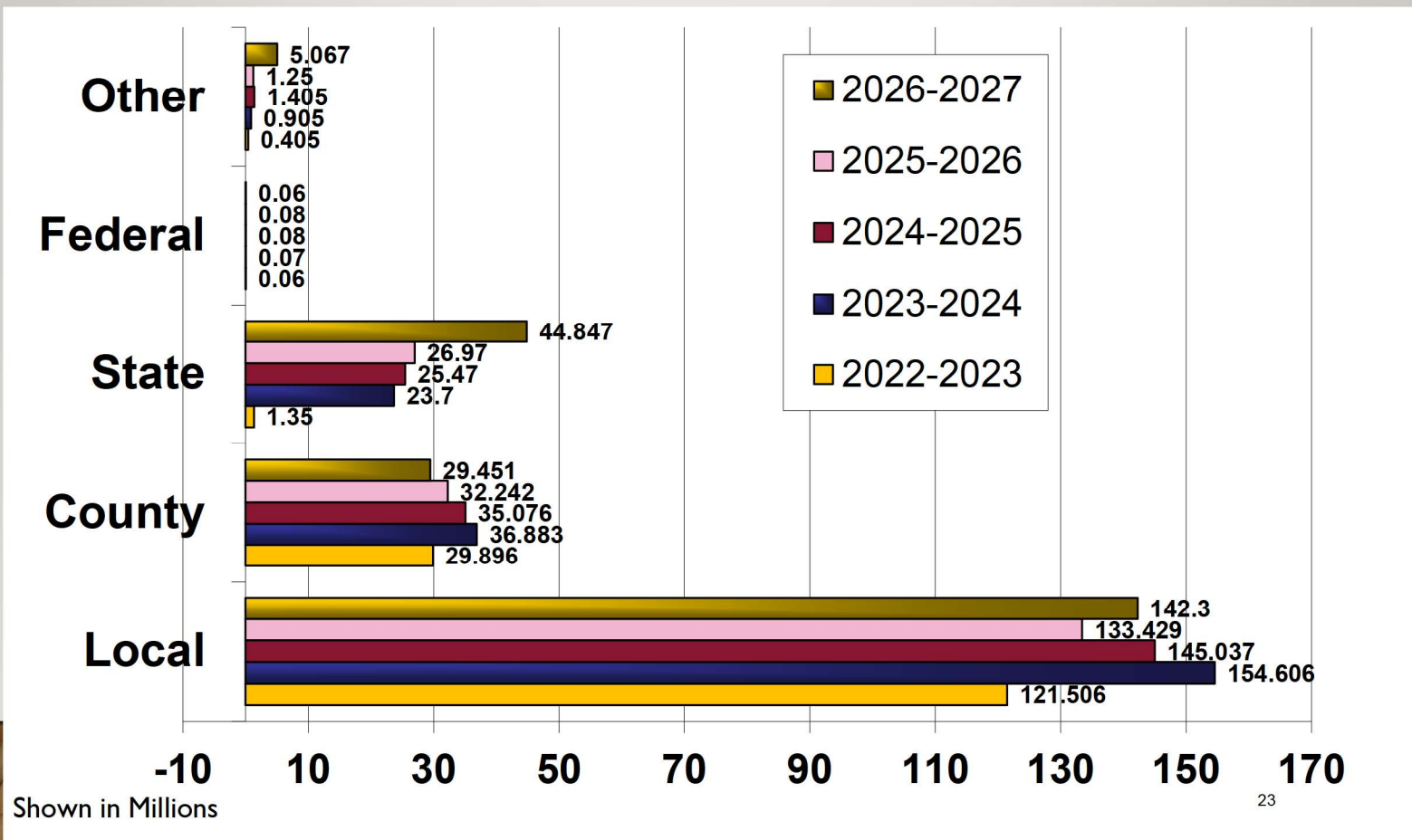
CAMPBELL COUNTY SCHOOL DISTRICT 2026-2027 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget - Amended	2024-2025 Actual	2025-2026 Amended	2026-2027 Proposed	Budget to Budget Inc/(Dec)	Edgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100		\$2,941,123.64		\$17,286,100.15	\$0.00	\$27,891,972.57	\$6,899,810.00	(\$20,992,162.57)	-75.26%
Excess Revenue Collected in Prior Years	80100	0.00	56,491,761.88	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
REVENUE FROM LOCAL SOURCES	81xxx									
Special District Taxes (25 Mill)-Non-Minerals	81110					21,466,495.54		\$26,016,652.00		
Special District Taxes (25 Mill)	81111	170,487,864.19	142,650,632.00	138,021,340.27	133,113,361.85	99,040,580.09	121,007,376.15	\$105,775,271.42	\$10,784,547.27	8.91%
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	5,768,854.56	5,900,000.00	5,992,347.16	6,200,000.00	5,920,193.60	6,200,000.00	6,250,000.00	\$50,000.00	0.81%
Car Company Taxes	81130	60,370.01	65,000.00	56,328.68	65,000.00	0.00	65,000.00	69,000.00	\$4,000.00	6.15%
Penalties & Interest on Delinquent Taxes	81140	121,256.68	125,000.00	287,156.40	260,000.00	545,610.12	600,000.00	400,000.00	(\$200,000.00)	-33.33%
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								\$0.00	0.00%
Concurrent Enrollment Tuition	81302	829,443.00	900,000.00	701,546.00	710,000.00	809,662.00	810,000.00	830,000.00	\$20,000.00	2.47%
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	1,152.43	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	375.00	1,000.00	3,480.00	3,000.00	0.00	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	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					0.00			\$0.00	0.00%
Interest & Dividends	81510	3,560,845.47	3,800,000.00	2,971,600.05	3,250,000.00	2,511,887.19	3,000,000.00	1,552,403.50	(\$1,447,596.50)	-48.25%
Other Interest Earned	81590	343,097.21	350,000.00	548,412.89	500,000.00	781,888.98	800,000.00	475,000.00	(\$325,000.00)	-40.63%
Pupil Activities	81700							0.00	\$0.00	0.00%
Student Fees	81740	50,189.36	50,000.00	45,949.39	50,000.00	54,573.72	50,000.00	57,000.00	\$7,000.00	14.00%
Other Pupil Activity Income	81790	140.00	0.00	140.00	0.00	2,721.74	0.00	0.00	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(122,844,737.78)	(126,315,988.31)	(77,856,635.52)	(53,860,000.00)	(35,908,643.83)	(29,650,000.00)	(41,249,050.00)	(\$11,599,050.00)	39.12%
Indirect Costs	81850	484,772.71	475,000.00	418,449.00	550,000.00	483,241.07	550,000.00	585,000.00	\$35,000.00	6.36%
Other Local Revenue	81900								\$0.00	0.00%
Rental, School Facilities	81910	33,600.00	30,000.00	49,806.00	42,000.00	55,214.15	45,000.00	45,000.00	\$0.00	0.00%
Contributions & Donations	81920	0.00	1,000.00	0.00	1,000.00	5,756.14	6,000.00	6,000.00	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	1,576.82	10,000.00	105,641.93	100,000.00	7,552.55	100,000.00	3,000.00	(\$97,000.00)	-97.00%
Transportation - Public	81981	27,323.92	30,000.00	18,825.00	30,000.00	168,806.41	30,000.00	50,000.00	\$20,000.00	66.67%
Miscellaneous	81990	2,984.41	3,000.00	5,968.90	3,000.00	4,349.76	3,000.00	3,000.00	\$0.00	0.00%
ERATE Discount, Rebate, or Reimbursement	81991	211,388.74	215,000.00	216,806.00	160,000.00	184,837.86	160,000.00	180,000.00	\$20,000.00	12.50%
Sub Total - Local Revenue excluding Recapture		181,984,082.08	154,605,632.00	149,444,950.10	145,037,361.85	132,043,370.92	133,429,376.15	142,300,326.92	\$8,870,950.77	6.65%
Total Local Revenue deducting Recapture		59,139,344.30	28,289,643.69	71,588,314.58	91,177,361.85	96,134,727.09	103,779,376.15	101,051,276.92	(\$2,728,099.23)	-2.63%
REVENUE FROM COUNTY SOURCES	82xxx									
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	40,917,086.45	34,236,152.00	33,125,122.02	31,947,206.84	3,823,046.80	4,620,018.76	4,620,020.00	\$1.24	0.00%
6 Mill County Equalization Tax-Minerals	82111					25,098,445.92	24,421,751.52	21,877,522.77	(\$2,544,228.75)	0.00%
Motor Vehicle Tax	82120	1,384,525.05	1,400,000.00	1,438,163.38	1,450,000.00	1,420,846.58	1,450,000.00	1,500,000.00	\$50,000.00	3.45%
Car Company Tax	82130	14,488.80	15,000.00	13,518.88	15,000.00	0.00	15,000.00	18,000.00	\$3,000.00	20.00%
Penalties & Interest on Delinquent Taxes	82140	29,101.85	32,000.00	68,917.96	64,000.00	131,148.68	135,000.00	135,000.00	\$0.00	0.00%
Fines & Forfeitures	82150	1,184,748.47	1,200,000.00	1,612,772.03	1,600,000.00	1,270,670.23	1,600,000.00	1,300,000.00	(\$300,000.00)	-18.75%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Total County Revenue		43,529,950.62	36,883,152.00	36,258,494.27	35,076,206.84	31,744,158.21	32,241,770.28	29,450,542.77	(\$2,791,227.51)	-8.66%

CAMPBELL COUNTY SCHOOL DISTRICT 2026-2027 GENERAL FUND 01 REVENUE PROJECTIONS										
Account Title	Acct. No.	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget - Amended	2024-2025 Actual	2025-2026 Amended	2026-2027 Proposed	Budget to Budget Inc/(Dec)	Bdgt to Bdgt 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	0.00	(500,000.00)	0.00	(500,000.00)	(31,369.00)	(500,000.00)	\$0.00	0.00%
	Special Programs Reimbursement	83120	22,400,329.74	22,400,000.00	22,602,183.42	23,900,000.00	24,714,596.15	25,400,000.00	\$3,157,458.86	12.43%
	Taylor Grazing	83130	0.00	70,000.00	0.00	70,000.00	40,428.58	70,000.00	\$0.00	0.00%
	Tax Shortfall	83160	0.00	0.00	0.00	5,740,321.71	5,740,321.71	15,011,422.26	\$8,011,422.26	-53.37%
	Out-of-State Tuition Reimbursement	83180	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
	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	(5,740,321.71)	0.00	(15,011,422.26)	\$10,011,422.26	-66.69%
	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	1,643,213.24	1,800,000.00	1,713,835.77	2,000,000.00	1,920,579.12	2,000,000.00	\$12,720,000.00	636.00%
Total State Revenue			24,043,542.98	23,770,000.00	24,316,019.19	25,470,000.00	32,384,556.56	26,970,000.00	\$4,847,458.86	66.29%
Federal Rev.	REVENUE FROM FEDERAL SOURCES	84xxx								
	Unrestricted Grants in Aid	84100								
	Impact Aid	84110	70,510.00	70,000.00	93,126.00	80,000.00	54,428.00	80,000.00	\$60,000.00	25.00%
	Total Federal Revenue		70,510.00	70,000.00	93,126.00	80,000.00	54,428.00	80,000.00	\$60,000.00	25.00%
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	1,610.00	0.00	9,943.28	10,000.00	\$0.00	0.00%
	Compensation for Losses	85320	22,700.00	5,000.00	68,964.74	5,000.00	59,209.51	40,000.00	\$5,000.00	8.44%
	Capital Lease	85500	422,942.00	900,000.00	197,409.00	1,400,000.00	1,891,750.00	1,200,000.00	\$5,012,434.69	317.70%
	Total Other Revenue		445,642.00	905,000.00	267,983.74	1,405,000.00	1,960,902.79	1,250,000.00	\$5,067,434.69	305.39%
TOTAL - ALL REVENUE W/O BUDGET SUPPORT			127,228,989.90	89,917,795.69	132,523,937.78	153,208,568.69	162,278,772.65	164,321,146.43	\$16,155,566.81	9.83%
GRAND TOTAL - ALL REVENUE			\$127,228,989.90	\$149,350,681.21	\$132,523,937.78	\$170,494,668.84	\$162,278,772.65	\$192,213,119.00	\$187,376,523.24	2.52%

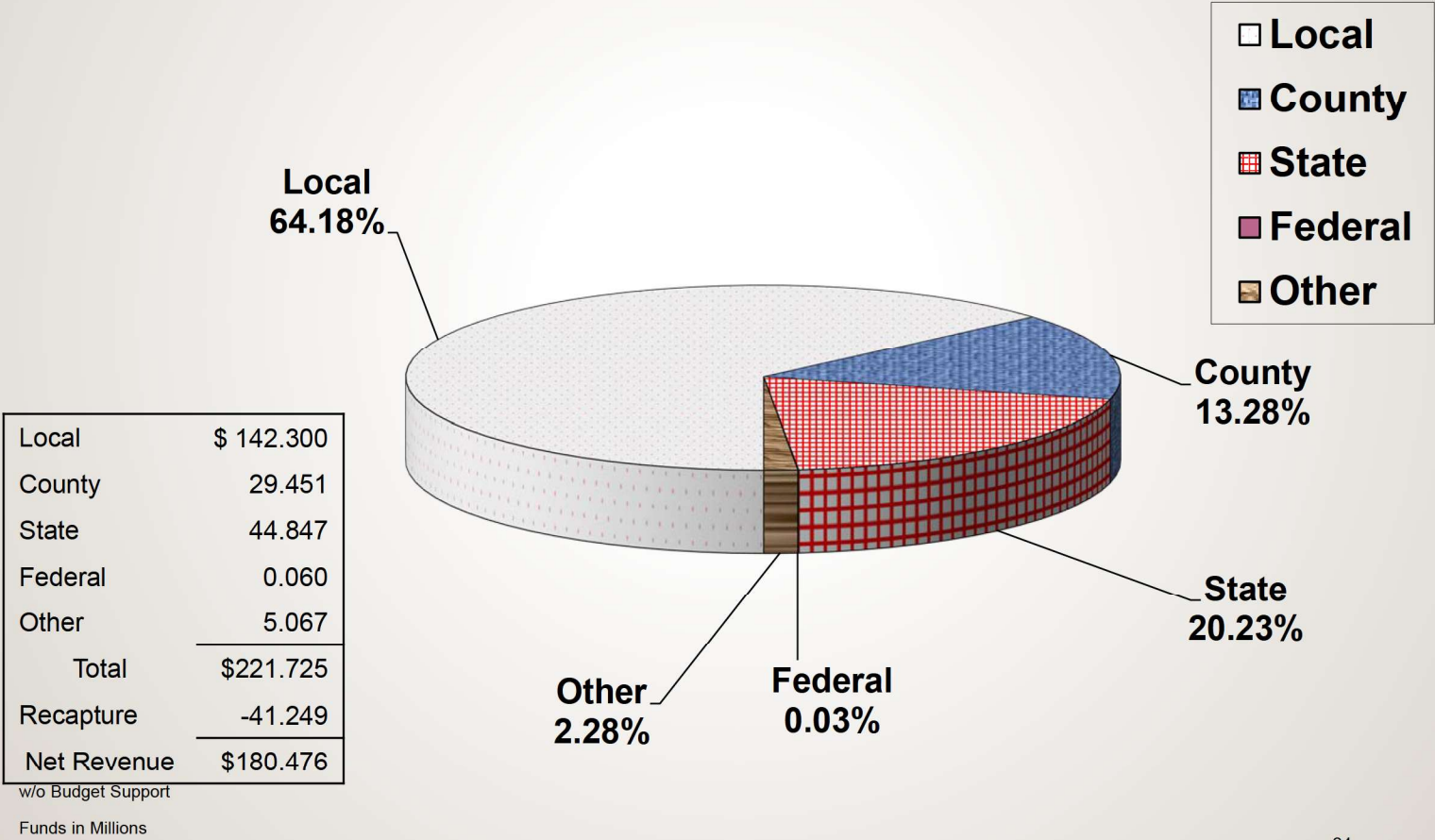
CAMPBELL COUNTY SCHOOL DISTRICT								
General Fund Non-Foundation Revenue Sources								
Description	Object Code	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027
LOCAL SOURCES:								
Concurrent Enrollment Tuition	81302	\$684,648	\$865,222	\$829,443	\$701,546	\$809,662	\$810,000	\$830,000
Regular Day School Tuition	81320	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adult Education	81340	\$825	\$980	\$375	\$3,480	\$0	\$3,000	\$3,000
Interest	81510	\$13,841	\$85,299	\$3,560,845	\$2,971,600	\$2,511,887	\$3,000,000	\$1,562,904
Other Interest Earned	81590	\$33,208	\$13,002	\$343,097	\$548,413	\$781,889	\$800,000	\$475,000
Student Fees	81740	\$27,085	\$41,983	\$50,189	\$45,494	\$54,574	\$50,000	\$57,000
Other Pupil Activity Income	81790	\$132	\$230	\$140	\$0	\$2,722	\$0	\$0
Indirect Costs	81850	\$201,713	\$293,728	\$484,773	\$418,449	\$483,241	\$550,000	\$585,000
Rental	81910	\$31,760	\$17,515	\$33,600	\$49,806	\$55,214	\$45,000	\$45,000
Contributions/Donations	81920	\$0	\$0	\$0	\$0	\$5,756	\$6,000	\$6,000
Refund/Prior Years	81950	\$1,024	\$150,628	\$1,577	\$105,642	\$7,553	\$100,000	\$3,000
Public Transportation	81981	\$822	\$13,427	\$27,324	\$18,825	\$168,806	\$30,000	\$50,000
ERATE Discount, Rebate, or Reimburse.	81991	\$124,914	\$184,780	\$211,389	\$216,806	\$184,838	\$160,000	\$180,000
TOTAL LOCAL SOURCES		\$1,119,972	\$1,666,794	\$5,542,752	\$5,080,061	\$5,066,142	\$5,554,000	\$3,796,904
STATE SOURCES:								
Special Programs Reimbursement	83120	\$0	\$0	\$22,400,330	\$22,602,183	\$24,714,596	\$25,400,000	\$28,557,459
Tax Shortfall	83160	\$9,033,092	\$7,174,789	\$0	\$0	\$5,740,322	\$0	\$7,000,000
Out-of State Tuition Reimbursement	83180	\$9,809	\$0	\$0	\$0	\$0	\$0	\$0
Pmts to Recapture Districts (Prior Yr Rev.)	83191	(\$9,033,092)	\$0	\$0	\$0	\$0	(\$15,011,422)	(\$5,000,000)
WY Retirement Reimbursement	83291	\$1,571,741	\$1,728,755	\$1,643,213	\$1,713,836	\$1,920,579	\$2,000,000	\$14,720,000
TOTAL STATE SOURCES		\$1,581,551	\$8,903,544	\$24,043,543	\$24,316,019	\$32,375,497	\$12,388,578	\$45,277,459
FEDERAL SOURCES:								
Impact Aid PL874	84110	\$63,192	\$49,293	\$70,510	\$93,126	\$54,428	\$80,000	\$60,000
TOTAL FEDERAL SOURCES		\$63,192	\$49,293	\$70,510	\$93,126	\$54,428	\$80,000	\$60,000
OTHER SOURCES:								
Sale/Fixed Assets	85311	\$2,621	\$2,550	\$0	\$0	\$0	\$0	\$0
Compensation for Losses	85320	\$5,341	\$1,783	\$22,700	\$68,965	\$59,210	\$40,000	\$45,000
Capital Leases	85500	\$241,010	\$393,653	\$422,942	\$197,409	\$1,891,750	\$1,200,000	\$5,012,435
TOTAL OTHER SOURCES		\$248,972	\$397,986	\$445,642	\$266,374	\$1,950,960	\$1,240,000	\$5,057,435
TOTAL NON-FOUNDATION REVENUE		\$3,013,686	\$11,017,618	\$30,102,447	\$29,755,580	\$39,447,026	\$19,262,578	\$54,191,797
Non-Foundation Revenue without Special Programs Reimbursement		\$3,013,686	\$11,017,618	\$7,702,117	\$8,512,000	\$14,732,430	(\$6,137,422)	\$25,634,338

GENERAL FUND 01 REVENUES

by Source



GENERAL FUND 01 REVENUES 2026-2027



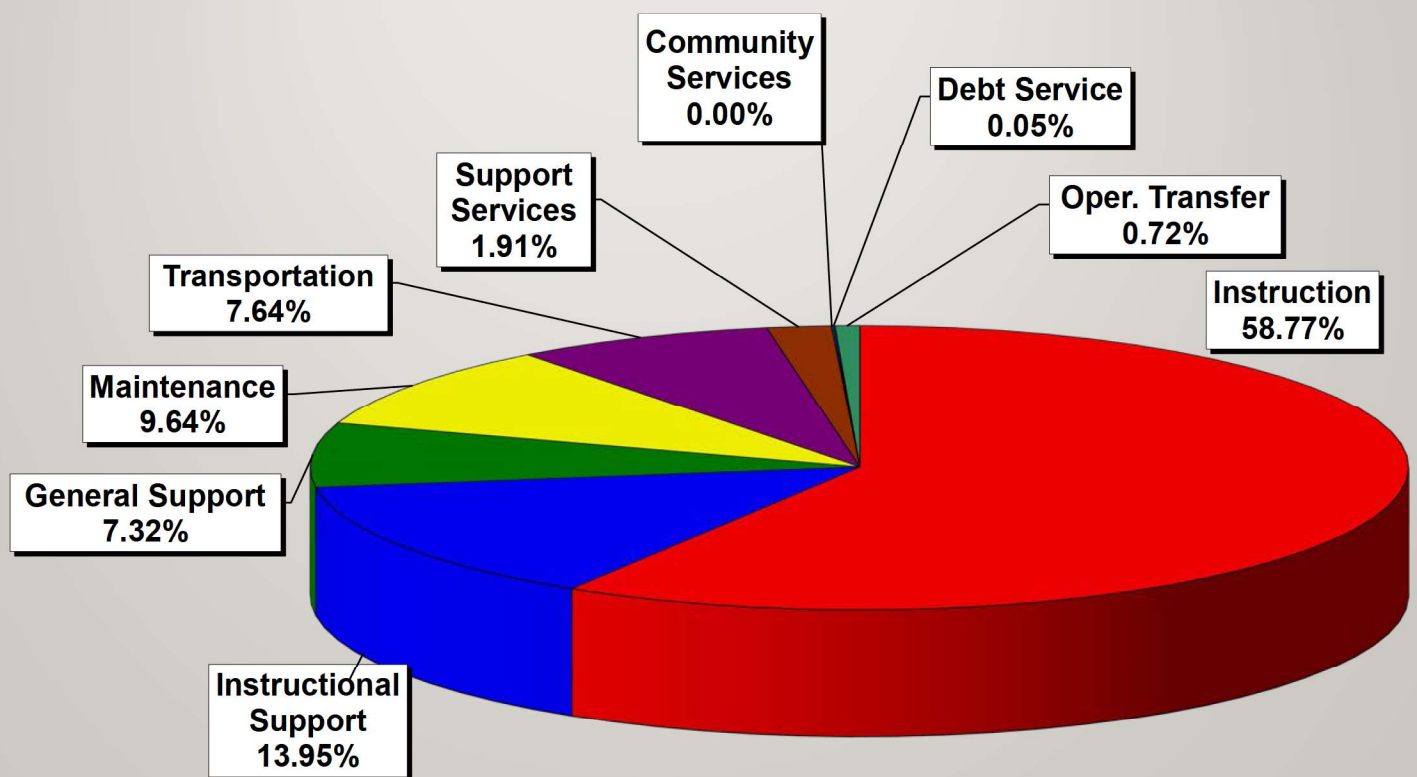
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2026-2027

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	\$3,341,455.21	\$1,754,198.64	\$97,755.50	\$710,069.00	\$0.00	\$1,015.00	\$1,085,500.00	\$6,989,993.35
1110	Elementary Instruction	26,470,681.90	10,851,427.95	120,698.45	557,949.52	2,000.00	430.00	386,565.04	\$38,389,752.86
1120	Junior High Instruction	6,325,189.08	2,539,640.64	17,527.10	143,735.19	3,510.00	1,065.00	87,778.92	\$9,118,445.93
1130	Senior High Instruction	11,440,511.51	4,967,445.81	87,987.79	378,703.50	6,310.00	4,735.00	268,716.15	\$17,154,409.76
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	14,613,670.38	6,590,695.67	19,530.00	44,305.00	0.00	0.00	0.00	\$21,268,201.05
1211	Ext'd Schl Yr-Students w/Disabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
1233	Gifted and Talented	557,660.50	261,647.79	2,670.50	4,390.00	0.00	0.00	0.00	\$826,368.79
1250	Tuition-Stu/Disabilities	0.00	0.00	2,859,002.00	0.00	0.00	0.00	0.00	\$2,859,002.00
1260	Educationally Disadvantaged	142,965.13	48,250.93	18,475.00	42,467.00	242.00	0.00	0.00	\$252,400.06
1265	Summer Schl/Ext'd Programs	685,500.00	256,467.67	608.94	111,069.56	0.00	0.00	0.00	\$1,053,646.17
1270	Limited English Proficient	1,171,134.24	463,361.08	220.00	11,649.00	0.00	0.00	0.00	\$1,646,364.32
1280	Homebound	0.00	6,268.73	19,470.00	0.00	0.00	0.00	0.00	\$25,738.73
1290	Other Special Programs	1,419,213.51	458,661.37	300.00	32,348.00	0.00	4,440.00	0.00	\$1,914,962.88
1400	Activities	286,720.00	60,000.00	0.00	0.00	0.00	0.00	50,000.00	\$396,720.00
1410	Student Activities - Elem.	8,512.00	1,922.86	0.00	3,500.00	0.00	0.00	0.00	\$13,934.86
1420	Student Activities - Jr. High	671,089.00	176,621.63	75,091.73	27,237.23	0.00	1,410.00	28,675.28	\$980,124.87
1430	Student Activities - Sr. High	2,197,664.99	590,497.43	856,652.12	196,303.16	4,000.00	13,900.00	41,102.68	\$3,900,120.38
1530	Vocational Educ Grades 9-12	1,589,619.89	708,400.50	6,315.00	107,226.82	0.00	0.00	0.00	\$2,411,562.21
1810	Elementary Distance Learning	81,700.00	18,620.74	102,700.00	5,289.35	0.00	0.00	0.00	\$208,310.09
	Total Instruction	71,003,287.34	29,754,129.44	4,995,004.13	2,388,621.83	16,062.00	26,995.00	1,948,338.07	\$110,132,437.81
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	2,733,816.04	994,266.84	12,307.50	22,553.52	0.00	75.00	0.00	\$3,763,018.90
2111	Supervision of Guidance	3,500.00	790.65	0.00	2,047.50	0.00	0.00	0.00	\$6,338.15
2115	Record Maintenance Services	304,800.12	148,315.75	18,614.00	1,715.00	0.00	0.00	0.00	\$473,444.87
2117	Assessment Services	52,309.46	11,928.54	9,900.00	1,332.00	0.00	0.00	0.00	\$75,470.00
2122	Attendance Services	113,074.44	57,150.39	5,350.00	7,207.50	0.00	0.00	0.00	\$182,782.33
2123	Social Work Services	415,853.64	143,889.98	90.00	1,078.48	0.00	0.00	0.00	\$560,912.10
2131	Supervision of Health Services	93,718.92	38,205.84	0.00	0.00	0.00	0.00	0.00	\$131,924.76
2132	Health Services	1,451,352.60	535,768.23	260,320.00	51,848.78	7,519.50	0.00	0.00	\$2,306,809.11
2140	Psychological Programs	1,281,350.29	550,079.95	24,630.00	3,498.00	0.00	0.00	0.00	\$1,859,558.24
2152	Speech Services	1,784,051.36	755,470.27	1,710.00	7,190.00	0.00	0.00	0.00	\$2,548,421.63
2153	Hearing Impaired Services	301,048.61	125,039.07	7,400.00	1,465.00	0.00	0.00	0.00	\$434,952.68
2171	Occupational Therapy	1,027,573.28	374,903.56	1,300.00	10,560.00	0.00	0.00	0.00	\$1,414,336.84
2172	Physical Therapy	279,066.14	112,511.10	0.00	2,500.00	0.00	0.00	0.00	\$394,077.24
2173	Visions Impaired/Vision Services	108,606.57	39,585.43	1,000.00	7,347.00	0.00	0.00	0.00	\$156,539.00
2181	Case Manager	509,595.00	220,617.74	1,600.00	1,300.00	0.00	0.00	0.00	\$733,112.74
2210	Impv of Instruction Services	12,000.00	2,710.80	0.00	0.00	0.00	0.00	0.00	\$14,710.80
2211	Supv of Improve/Instr Services	132,688.26	72,399.29	22,087.02	5,757.48	2,005.00	500.00	0.00	\$235,437.05
2212	Instr/Curriculum Development	380,666.76	110,808.68	6,111.50	6,434.00	1,000.00	1,200.00	0.00	\$506,220.94
2213	Staff Training (Certified)	217,774.99	32,291.22	150,822.35	30,447.00	2,000.00	4,689.50	0.00	\$438,025.06
2215	Instructional Facilitators	1,789,379.00	609,163.58	1,645.00	5,609.00	0.00	350.00	0.00	\$2,406,146.58
2219	Other Improve/Instr Services	62,697.28	36,483.22	0.00	750.00	0.00	0.00	0.00	\$99,930.50
2221	Supv of Media Services	4,948.09	1,117.76	0.00	1,503.00	0.00	0.00	0.00	\$7,568.85
2222	School Library Services	1,591,820.17	564,158.47	4,181.72	121,787.54	0.00	400.00	139,658.44	\$2,422,006.34
2230	Supv of Special Ed Services	386,272.08	101,441.19	1,700.00	34,129.00	0.00	300.00	0.00	\$523,842.27
2240	Technology Integration	2,486,074.15	1,015,241.48	10,420.00	321,373.75	209,065.00	95.00	0.00	\$4,042,269.38
2290	Other Support Services	270,897.48	108,713.41	12,100.00	10,347.50	0.00	0.00	0.00	\$402,058.39
	Total Instructional Support	17,794,934.73	6,763,052.44	553,289.09	659,781.05	221,589.50	7,609.50	139,658.44	\$26,139,914.75

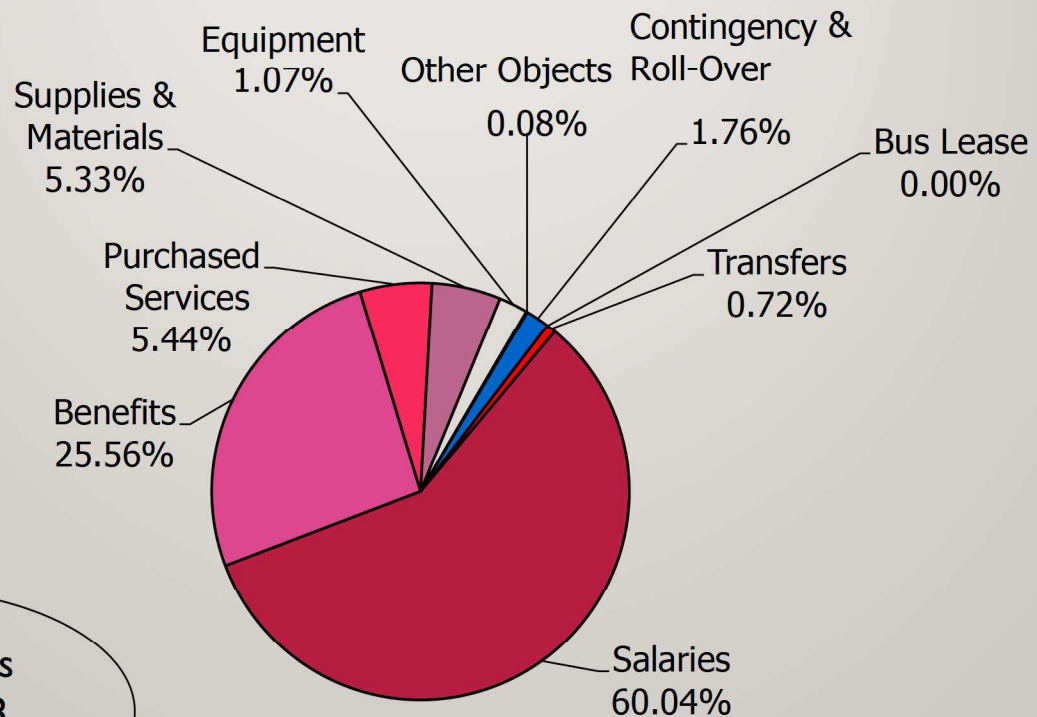
CAMPBELL COUNTY SCHOOL DISTRICT
General Fund 01 Budgeted Expenditure Summary
2026-2027

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	0.00	6,777.00	0.00	0.00	0.00	0.00	0.00	\$6,777.00
3300	General administration	683,200.00	65,000.00	0.00	0.00	0.00	0.00	0.00	\$748,200.00
3311	Superintendent Services	557,980.00	158,294.88	16,875.00	48,019.00	0.00	7,550.00	0.00	\$788,718.88
3321	Principal Services	6,174,721.00	2,630,044.23	39,880.12	134,272.81	0.00	7,525.00	0.00	\$8,986,443.16
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	23,988.00	0.00	0.00	0.00	\$23,988.00
3330	Business Administration	486,869.66	189,038.18	38,674.50	16,700.00	0.00	1,000.00	0.00	\$732,282.34
3331	Fiscal Services	532,765.18	196,181.46	110,500.00	27,430.90	942.10	916.00	0.00	\$868,735.64
3332	Purchasing Services	152,576.14	74,705.83	1,140.00	11,286.50	0.00	250.00	0.00	\$239,958.47
3333	Warehouse/Distributing Services	127,416.33	64,251.22	37,143.50	18,193.00	0.00	0.00	0.00	\$247,004.05
3334	Printing Services	246,233.32	99,309.38	6,040.00	98,360.00	51,000.00	100.00	0.00	\$501,042.70
3339	Other Business Support Services	0.00	0.00	1,572.00	0.00	0.00	0.00	0.00	\$1,572.00
3350	Board of Education Services	0.00	0.00	537,012.50	7,600.00	0.00	1,000.00	0.00	\$545,612.50
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	407,000.00	\$407,000.00
3410	Supv of Maint/Plants	289,637.76	143,613.15	0.00	0.00	0.00	0.00	0.00	\$433,250.91
3420	Operating Building Services	5,607,113.09	2,573,318.68	1,740,019.43	4,443,990.21	8,575.00	6,000.00	803,000.00	\$15,182,016.41
3430	Care/Upkeep of Grounds	503,257.75	112,198.73	25,200.00	56,070.29	9,367.67	0.00	15.25	\$706,109.69
3440	Care/Upkeep of Equipment	232,356.45	69,397.39	0.00	3,000.00	0.00	0.00	0.00	\$304,753.84
3450	Vehicle Maintenance	63,482.66	15,963.98	5,000.00	124,000.00	0.00	0.00	0.00	\$208,446.64
3460	Security Services	63,170.58	15,226.36	498,217.37	153,363.99	0.00	0.00	0.00	\$729,978.30
3490	Operation/Maint of Plant	47,237.06	42,697.30	0.00	0.00	0.00	0.00	0.00	\$89,934.36
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	4,961,423.84	2,613,168.26	453,624.00	6,250.00	1,352,000.00	3,400.00	0.00	\$9,389,866.10
3520	Student - Activity	255,671.42	131,221.90	31,900.00	185,895.00	0.00	0.00	0.00	\$604,688.32
3530	Supv of Transportation	428,281.40	216,548.22	259,397.00	267,265.00	1,500.00	1,400.00	0.00	\$1,174,391.62
3540	Monitoring Services	94,294.66	31,439.34	0.00	0.00	0.00	0.00	0.00	\$125,734.00
3550	Vehicle Servicing	718,634.05	379,935.59	171,382.00	1,143,279.25	9,500.00	2,500.00	0.00	\$2,425,230.89
3560	Other Student Transportation	220,933.76	86,374.80	0.00	0.00	0.00	0.00	0.00	\$307,308.56
3590	All Other Transportation	0.00	0.00	15,000.00	42,300.00	225,250.00	0.00	0.00	\$282,550.00
3810	Planning Services	0.00	0.00	93,000.00	0.00	0.00	0.00	0.00	\$93,000.00
3820	Information Services	69,772.00	26,228.99	850.00	4,900.00	0.00	0.00	0.00	\$101,750.99
3830	Staff Services	413,888.08	1,149,514.26	205,645.95	108,638.52	12,514.56	3,608.00	0.00	\$1,893,809.37
3850	Technology Coordination	706,284.58	260,820.84	484,635.00	11,550.00	500.00	400.00	0.00	\$1,464,190.42
3900	Other Support Services	12,060.10	2,745.79	0.00	3,578.00	0.00	0.00	0.00	\$18,383.89
	Total General Support	23,649,260.87	11,354,015.76	4,772,708.37	6,939,930.47	1,671,149.33	35,649.00	1,210,015.25	\$49,632,729.05
4000	Community Services								
4190	Non-Allow. Food Serv. Operations	41,811.33	12,672.85	4,980.00	2,000.00	0.00	0.00	0.00	\$61,464.18
4300	Community Services	7,319.22	1,559.73	31,829.00	8,269.50	0.00	2,500.00	0.00	\$51,477.45
	Total Community Services	49,130.55	14,232.58	36,809.00	10,269.50	0.00	2,500.00	0.00	\$112,941.63
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	0.00	0.00	\$0.00
6200	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	1,358,500.00	\$1,358,500.00
Total Operating Budget		\$112,496,613.49	\$47,885,430.22	\$10,357,810.59	\$9,998,602.85	\$1,908,800.83	\$72,753.50	\$4,656,511.76	<u>\$187,376,523.24</u>

GENERAL FUND 01 EXPENSES BY FUNCTION 2026-2027 TOTAL \$187,376,523



CAMPBELL COUNTY SCHOOL DISTRICT FY2027 EXPENDITURES BY OBJECT GENERAL FUND 01



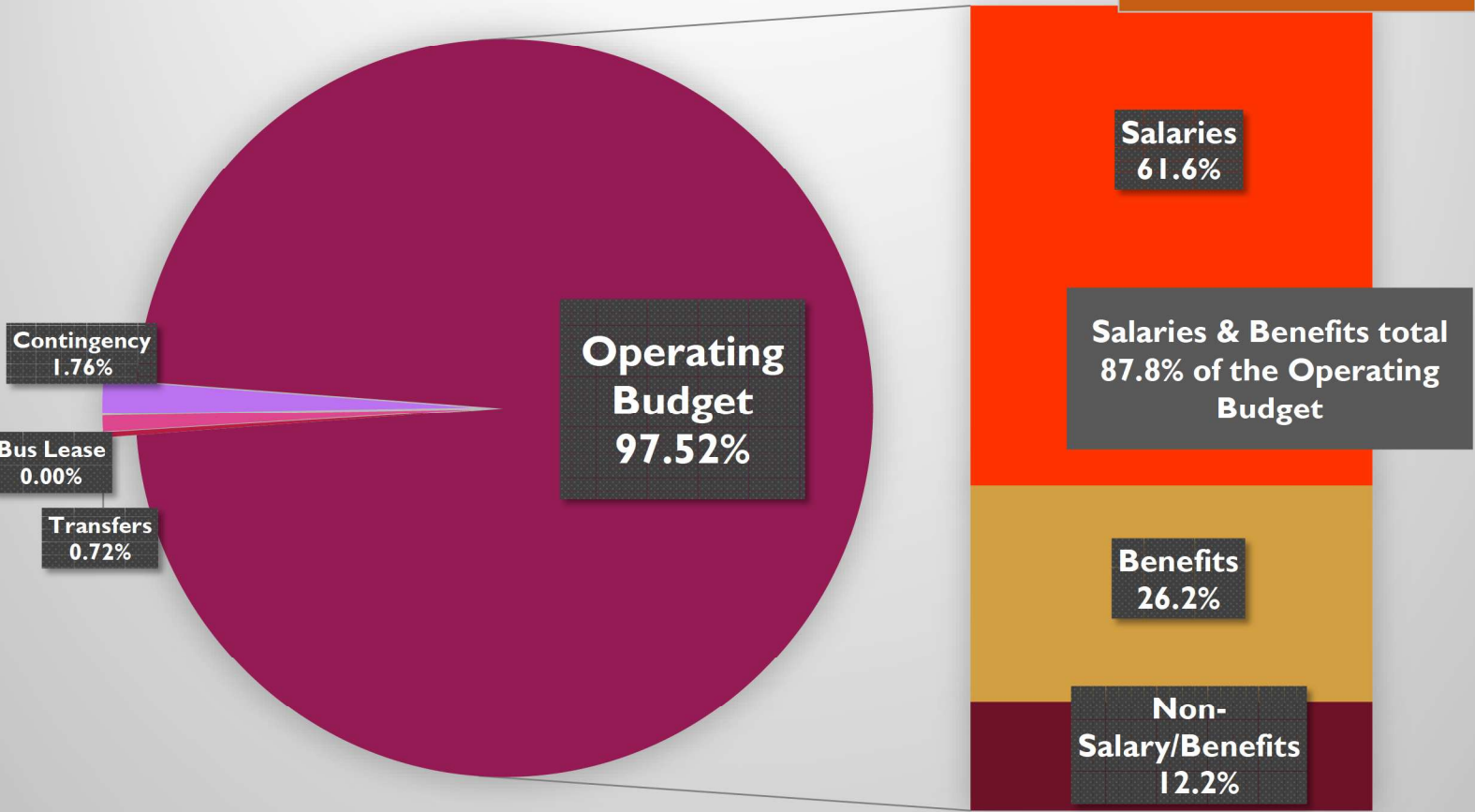
Total Expenses
\$187,376,523

2026-2027 **Campbell County School District** **General Fund 01 Budget Summary**

Operating	\$182,723,027
Bus Lease	0
Contingency	3,294,996
Oper Transfers	1,358,500
Budget Total	\$187,376,523

1,043,497

Operating Budget	
Salaries	\$ 112,496,613
Benefits	47,885,430
Non-S&B	22,340,984
Total	\$182,723,027



GENERAL FUND 01 DECREASE

- 2026-2027 Budget \$187,376,523
- 2025-2026 Budget (Amended) \$192,213,119
- Decrease in Fund 01 -\$4,836,596
or -2.52%

GENERAL FUNDS SUMMARY

• General Fund 01	\$187,376,523
• Healthy Communities 03	56,500
• Sick Leave 04	<u>60,000</u>
• All FY2027 General Funds	\$187,493,023
• Previous Year Total	<u>192,332,519</u>
Decrease	-\$ 4,839,496

or -2.52%

BUDGET SUMMARY FOR APPROVAL 2026-2027

• General Funds (0x)	\$187,493,023
• Special Revenues (2x)	35,255,653
• Capital Projects (3x)	231,012,867
• Nutrition Services, CAT (5x)	6,963,871
• Insurance (60)	<u>30,904,515</u>
• GRAND TOTAL – All Funds	\$491,629,929

Increase of \$147,724,375 or 42.95% from prior year