


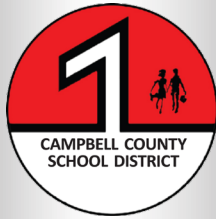
Campbell County School District

# Annual Budget 2022-2023

July 20, 2022



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



## We Value...

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

**Communication:** Sharing and receiving information in a respectful and effective manner.

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

**Innovation:** Promoting creativity and forward thinking.

**Integrity:** Being honest and trustworthy in words and actions.

**Resiliency:** Learning to adapt and persevere.

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

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

# Teaching Effectively. . . Learning Successfully

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**Our Mission:** Empowering our students for success.

**Our Vision:** United in excellence.

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## 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 2022-2023 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 typical years, individual schools are rewarded for conservative spending. A portion of their unexpended budget allocations from the prior year are allowed to be budgeted as “roll-over” or contingency in the new budget. However, as part of the budget reductions implemented in 2020-2021, the “roll-over” contingency from 2020-2021 and 2021-2022 was held at the district level as cash reserve. Schools were able to keep the roll-over accumulated in prior years. The balance of school roll-over as of July 1, 2022 totals \$864,803.

Data used to prepare the 2022-2023 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 is the third largest district in Wyoming. The district serves approximately 9.5% of Wyoming’s K-12 students.

Since the COVID-19 pandemic Campbell County School District has experienced a relative stable level of student enrollment. CCSD is expecting an enrollment of over 8,600 students K-12 in the upcoming school year, similar to the FY22 enrollment figure. Looking to the future, the most accurate predictive factor impacting student enrollment continues to be the health of the local energy industry.

- Campbell County’s economy continues to be vulnerable due to the volatile nature of the coal, oil, and gas markets. With the surge in energy prices, particularly for petroleum, employment in the mining industry (including oil & gas extraction) showed a year-over-year increase of 8.4 percent, due to increased activities.
- Wyoming’s unemployment rate continues to remain very low at 3.3%. Campbell County’s unemployment rate (2.7%) is currently well below the state average which has created some staffing issues for the District.

- Recently the housing market has been strong. 2021 was the largest transaction volume year in Gillette real estate history. In the first quarter of 2021 there were 192 homes sold. The first quarter of 2022 surpassed that with 224 homes sold. However, there is an expectation that the housing market will soften in the near future.

## REVENUE REVIEW

### Assessed Valuation

Campbell County's 2022 assessed valuation was released by the County Assessor on June 20, 2022 as being \$4,539,270,189. This represents an increase of \$1,146,697,638 or 33.80% from the 2020 assessed valuation of \$3,392,572,551 and is a result of the increase in 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 26, 2022, 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 \$2,270,000 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 26, 2022 the Board agreed to continue to levy one mill as allowed under this Statute. This mill will generate approximately \$4,500,000. 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 2021-2022 totaled \$6,294,222, down \$142,344 or 2.20% from the \$6,436,566 received in 2020-2021. Revenue for the 2022-2023 fiscal year is projected to increase by \$305,778 or 4.80% to \$6,600,000. In 2018-2019 the payment structure for these funds was also modified from a single payment made in July to two payments, the first payment totaling 75% of the amount due paid in July of each year, with the remaining 25% being paid to the District in October annually. Beginning in 2020-2021 quarterly payments will be made to school districts.

### General Fund 01 Revenue Projections

For ease of reading, and to comply with the Municipal Fiscal Procedures Act, the 2022-2023 General Fund Revenue Projections are presented in nine columns of figures. Columns 1-6 report the budgeted and actual figures for 2019-2020, 2020-2021, and 2021-2022 respectively. Column 7 reports the 2022-2023 budget. Column 8 and 9 report the amount and percent of

increase/decrease respectively from the previous year's budget.

### **Revenues**

The total general fund revenue budget increased by \$312,238 in 2022-2023 compared to 2021-2022. The increase is primarily due to the increase in assessed value and additional staffing needs throughout the district.

Wyoming school funding is the Foundation Program Guarantee less local resources and results in either an Entitlement payment from the State to the District or Recapture from the District to the State. Campbell County's assessed value has been one of the highest in the State since this funding method was implemented in the early 1980's. However, in 2021 the assessed value decreased from \$4,242,015,313 in 2020 to \$3,392,572,551 in 2021 and made Campbell County School District an Entitlement district for the first time in 2021-2022. Once again, in 2022, the increase in mineral production increased the assessed value in 2022 to \$4,539,270,189, the highest it's been since 2017 putting Campbell County firmly back in the recapture category.

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 2022-2023.

### **Local Revenues**

Local revenues are projected to increase from a budgeted amount of \$94,140,315 in 2021-2022 to \$121,505,755 in 2022-2023, an increase of \$27,365,441 or 29.00%, and is primarily a result of the increase in assessed valuation.

### **County Revenues**

County revenues are projected to increase from a budgeted amount of \$23,633,435 in 2021-2022 to \$29,895,621 in 2022-2023, which is an increase of \$6,262,186 or 26.50%, and is a result of the increase in assessed valuation.

### **State Revenues**

State revenues for Taylor Grazing fees totaled \$33,543 for 2021-2022 and are projected at approximately \$40,000 for 2022-2023. In 2022-2023 the district has budgeted \$500,000 for possible audit adjustment to the Wyoming Department of Education. Legislation in 2018 increased the contributions to the Wyoming Retirement System for both the employee and the employer by 0.25% each for four years, bringing the total retirement contribution to 18.62% by July, 2021. The Wyoming Department of Education reimbursed the district \$1,728,755 for Wyoming Retirement contributions in 2021-2022 or 2.25% of eligible payments. The reimbursement for 2022-2023 is projected to be approximately \$1,800,000.

A funding excess in 2021-2022 from Entitlement and 25 and 6 mill levies of \$28,173,984 will be included in the 2023 recapture payments to the Wyoming Department of Education.

### **Federal Revenues**

Campbell County School District received \$49,293 in Impact Aid funds in 2021-2022. It is anticipated that the district will continue to qualify for approximately \$60,000 in 2022-2023. 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 2022-2023 Campbell County School District revenue budget includes \$5,000 for potential compensation for losses due to damages of district property.

The district has three lease/purchase agreements for school buses, which are repaid over a five year period. The oldest agreement will be paid off in June, 2024, and the most recent lease/purchase will be paid off in June, 2026. Capital lease revenues of \$400,000 are budgeted in 2022-2023.

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

### **Non-Revenue**

Fiscal Year 2021-2022 represented a volatile financial climate for CCSD. Fiscal Year 2022-2023 may not have the volatility the previous year had, but uncertainty remains surrounding financial concerns. Decreased revenue in the form of declining enrollment, reductions in assessed value and legislative cuts has placed additional pressure on the general fund. To meet this challenge, the district implemented a system of painstaking reductions and meticulous budgeting. Enrollment seems to have stabilized and does not indicate a decline. Legislative support remains uncertain. The assessed valuation has increased taking a bit of pressure off the general fund. The 2022-2023 general fund budget will require budget support through district reserves in the amount of \$2,758,219, an increase of \$2,448,627 or 790.92%.

## **EXPENDITURE REVIEW**

New positions in the general fund for 2022-2023 includes six elementary teachers, two special programs teachers, a junior high Dual Language Immersion teacher and five special programs paraprofessionals. The Board of Trustees approved a step for all employees who are not topped out. A one-time 2% stipend to topped out employees on the bachelor's plus 45, master's plus 45, and doctorate columns, as well as ESP employees on the final step of their salary schedule was also approved. Health insurance premiums remain steady and the workers compensation rate will increase from 1.17% to 1.55% for the 2022-2023 fiscal year.

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 additional 15% will sunset in FY2026, must be tracked separate from the original 15% and cannot be spent on capital construction. For Campbell County School District that amount is approximately \$40.855 million. Reserves in excess of thirty percent would be counted as a local resource and would increase the district's recapture. Campbell County School District is not expected to have Board reserves in excess of thirty percent of the general operating budget in future years.

The Board of Trustees passed a Spending Prioritization Policy to fulfill the requirements of GASB Statement 54 defining the priority of use of governmental funds. The policy indicates that the District will use restricted resources first where applicable, then committed funds, then assigned funds, and last, unassigned resources, for all expenditures from governmental funds. The Superintendent has the authority to deviate from this policy if it is in the best interest of the District.

### **Transfers**

The District will transfer approximately \$26,500 from the General Fund to Fund 20 Grant Special Revenue to pay benefits on national teacher certification salaries.

A transfer to the Nutrition Services of \$1.017 million is budgeted in the 2022-2023 fiscal year. Meal reimbursement to the nutrition program has been at the higher Summer Food Service Program rate since the summer of 2020 and all students served at no charge through the 2021-2022 school year. Districts were notified by the Wyoming Department of Education that we would return to the standard USDA Food & Nutrition Services programs for the 2022-2023 school year. CCSD expects to see an influx of free and reduced meal applications as a result.

### **Summary**

Administration will continue to work with the Wyoming Legislators, Wyoming Department of Education, and the Wyoming Department of Audit regarding the School Funding Model and related issues.

## **OTHER BUDGETS**

Also presented for adoption are budgets for the following listed funds. These funds will provide approximately the same programs as previous years. They are divided into Special and Other Funds below:

### Special Funds

#### Fund 20 – Grants

ARP ESSER III	ESSER Elementary Summer School
ARP IDEA VI-B 611 and 619	ESSER Secondary Summer School
AWARE	McKinney-Vento Homeless
BOCHES	Part B Flow-Through 611 & 619 (VI-B)
WDE Distance Education Grant	Title I-A
WDE Position School Climate	Title I-D Neglected and Delinquent
Carl Perkins	Title II-A Teacher Quality
CARES Act – GEER I	Title III ESL and Title III Immigrant
EPA Diesel Emissions Reduction Act	Title IV-A
ESSER I	1003a School Improvement
ESSER II	WY Dept of Health COVID Prevention
ESSER II Extended Learning	Other State/Local Grants

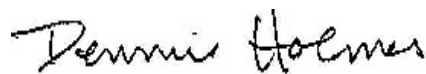
#### Other Funds

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

## RECOMMENDATION

As Campbell County School District's Associate Superintendent for Instructional Support, I, Dennis Holmes, recommend approval of all the budgets listed in this document. I recommend that official approval be given by the Board of Trustees after the public hearing on Wednesday, July 20, 2022.

Respectfully,



Dennis Holmes  
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, 2023. A public hearing will be held at the Educational Services Center, 1000 West Eighth Street, Gillette, Wyoming on the **20th day of July, 2022, at 6:10 pm.** All persons interested may appear at this time and be heard regarding such budget.

Campbell County School District No. 1  
Board of Trustees  
Campbell County, Wyoming

Submitted by:  
Dennis Holmes  
Assoc. Supt. for Instructional Support

Published: July 12, 2022

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

Funds		2020-2021		2021-2022	2022-2023
		Actual Transactions		Amended	PROPOSED
		Revenue	Expenditures	Budget	Budget
01	General	\$143,739,540	\$135,156,070	\$142,236,340	<b>\$142,548,579</b>
03	General-Healthy Communities	\$99	\$86,353	\$85,396	<b>\$62,125</b>
04	Sick Leave General Fund	\$212	\$48,702	\$60,000	<b>\$60,000</b>
20	Grants	\$13,721,790	\$13,928,688	\$42,250,000	<b>\$40,046,067</b>
21	Building Special Revenue	\$596,523	\$529,588	\$1,600,000	<b>\$1,850,000</b>
22	Major Maintenance	\$6,443,334	\$1,939,927	\$8,560,369	<b>\$10,115,000</b>
25	CCSD Rec Grants Spec. Rev.	\$885,246	\$947,461	\$2,568,966	<b>\$2,594,139</b>
31	Depreciation	\$1,854,868	\$1,987,551	\$24,324,704	<b>\$19,405,627</b>
32	Component Projects	\$50,239	\$250,641	\$1,262,709	<b>\$1,557,217</b>
33	Major Capital	\$334,528	\$339,000	\$1,318,628	<b>\$6,754,721</b>
34	Capital Recreation Projects	\$1,794,967	\$1,793,566	\$5,199,549	<b>\$7,549,549</b>
50	Nutrition Service	\$5,964,699	\$5,996,850	\$6,371,349	<b>\$5,744,590</b>
51	CAT/Preschool Enterprise	\$14,299	\$14,373	\$54,773	<b>\$57,528</b>
60	Insurance	\$21,730,144	\$21,594,632	\$27,555,975	<b>\$28,034,666</b>

**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**  
**FY2023 PROPOSED ALL FUNDS**

Fund Type / Description		2019-2020 as Amended	2020-2021 as Amended	2021-2022 Amended	2022-2023 Proposed	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
<b>General Funds</b>							
General Fund	01	\$143,219,982.10	\$144,452,583.94	\$142,236,340.37	<b>\$142,548,578.52</b>	\$312,238.15	0.22%
Healthy Communities	03	125,000.00	125,000.00	85,395.84	<b>62,124.98</b>	(\$23,270.86)	-18.62%
Sick Leave	04	60,000.00	60,000.00	60,000.00	<b>60,000.00</b>	\$0.00	0.00%
Total General Funds		143,404,982.10	144,637,583.94	142,381,736.21	<b>142,670,703.50</b>	\$288,967.29	0.20%
<b>Special Revenue Funds</b>							
Grants	20	10,000,000.00	30,000,000.00	42,250,000.00	<b>40,046,067.45</b>	(\$2,203,932.55)	-7.35%
Building Special Revenue	21	1,395,133.07	1,600,000.00	1,600,000.00	<b>1,850,000.00</b>	\$250,000.00	15.63%
Major Maintenance	22	6,221,476.33	8,514,271.14	8,560,368.52	<b>10,115,000.00</b>	\$1,554,631.48	18.26%
Rec Grants	25	2,820,036.64	2,543,383.51	2,568,965.65	<b>2,594,139.23</b>	\$25,173.58	0.99%
Total Special Revenues		20,436,646.04	42,657,654.65	54,979,334.17	<b>54,605,206.68</b>	(\$374,127.49)	-0.88%
<b>Capital Project Funds</b>							
Depreciation	31	14,050,000.00	13,650,000.00	24,324,704.10	<b>19,405,627.32</b>	(\$4,919,076.78)	-36.04%
Component Projects	32	602,076.74	1,513,349.98	1,262,708.78	<b>1,557,217.00</b>	\$294,508.22	19.46%
Major Capital	33	2,875,156.35	2,427,107.46	1,318,627.69	<b>6,754,721.25</b>	\$5,436,093.56	223.97%
Capital Recreation Projects	34	5,038,161.09	5,002,826.79	5,199,549.42	<b>7,549,549.42</b>	\$2,350,000.00	46.97%
Total Capital Projects		22,565,394.18	22,593,284.23	32,105,589.99	<b>35,267,114.99</b>	\$3,161,525.00	13.99%
<b>Enterprise Funds</b>							
Nutrition Services	50	5,146,851.74	6,080,488.81	6,371,348.92	<b>5,744,589.55</b>	(\$626,759.37)	-10.31%
K' Enterprise Fund	51	51,066.79	52,847.16	54,772.68	<b>57,527.96</b>	\$2,755.28	5.21%
Total Enterprise		5,197,918.53	6,133,335.97	6,426,121.60	<b>5,802,117.51</b>	(\$624,004.09)	-10.17%
<b>Internal Service Funds</b>							
Insurance	60	24,645,203.33	25,758,045.13	27,555,975.41	<b>28,034,666.33</b>	\$478,690.92	1.86%
<b>ALL FUNDS TOTAL</b>		<b>\$216,250,144.18</b>	<b>\$241,779,903.92</b>	<b>\$263,448,757.38</b>	<b>\$266,379,809.01</b>	<b>\$2,931,051.63</b>	<b>1.21%</b>

## 2022 - 2023 Summary of All Budgets

	General Funds (0x)	Special Revenue Funds (2x)	Capital Project Funds (3x)	Enterprise Funds (5x)	Internal Service Fund (60)	Total
<b>Revenues</b>						
Budget Support	\$31,053,727.64	\$5,718,864.92	\$19,377,535.87	\$968,320.77	\$4,737,300.88	\$61,855,750.08
Local/County Sources	\$109,801,975.86	\$2,690,341.76	\$7,577,640.87	\$1,957,800.00	\$1,500.00	\$122,029,258.49
State Sources	\$1,350,000.00	\$6,900,000.00	\$8,311,938.25	\$0.00	\$0.00	\$16,561,938.25
Federal Sources	\$60,000.00	\$39,274,420.00	\$0.00	\$1,859,000.00	\$0.00	\$41,193,420.00
<b>Total Revenues</b>	<b>\$142,265,703.50</b>	<b>\$54,583,626.68</b>	<b>\$35,267,114.99</b>	<b>\$4,785,120.77</b>	<b>\$4,738,800.88</b>	<b>\$241,640,366.82</b>
<b>Other Financing Sources</b>						
Other Sources	\$405,000.00	\$21,580.00	\$0.00	\$1,016,996.74	\$23,295,865.45	\$24,739,442.19
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$142,670,703.50</b>	<b>\$54,605,206.68</b>	<b>\$35,267,114.99</b>	<b>\$5,802,117.51</b>	<b>\$28,034,666.33</b>	<b>\$266,379,809.01</b>
<b>Expenditures</b>						
<b>Current Expenditures</b>						
Instruction	\$81,022,034.69	\$21,879,735.28	\$0.00	\$0.00	\$0.00	\$102,901,769.97
Instructional Support	\$21,986,321.61	\$17,436,401.48	\$0.00	\$0.00	\$0.00	\$39,422,723.09
General Support	\$10,431,561.98	\$431,615.82	\$0.00	\$0.00	\$0.00	\$10,863,177.80
Maintenance	\$14,075,087.41	\$1,776,640.97	\$238,912.71	\$0.00	\$0.00	\$16,090,641.09
Transportation	\$11,457,262.47	\$141,359.77	\$0.00	\$0.00	\$0.00	\$11,598,622.24
Support Services	\$2,266,810.63	\$1,087,089.42	\$0.00	\$4,059.44	\$28,034,666.33	\$31,392,625.82
Community Services	\$70,730.56	\$2,537,030.95	\$0.00	\$5,798,058.07	\$0.00	\$8,405,819.58
Capital Outlay	\$0.00	\$9,315,332.99	\$35,028,202.28	\$0.00	\$0.00	\$44,343,535.27
Other Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$317,397.41	\$0.00	\$0.00	\$0.00	\$0.00	\$317,397.41
Fund Transfers Out	\$1,043,496.74	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043,496.74
<b>Total Expenditures</b>	<b>\$142,670,703.50</b>	<b>\$54,605,206.68</b>	<b>\$35,267,114.99</b>	<b>\$5,802,117.51</b>	<b>\$28,034,666.33</b>	<b>\$266,379,809.01</b>

**Campbell County School District  
FY2023 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
Budget Support	80100	\$31,053,727.64	\$5,584,854.34	\$19,377,535.87	\$5,680,621.65	\$61,696,739.50
REVENUE - LOCAL SOURCES	81000	0.00	134,010.58	0.00	25,000.00	\$159,010.58
Special District Taxes (25 Mill)	81111	113,481,754.73	0.00	0.00	0.00	\$113,481,754.73
General Operations Mill	81112	0.00	0.00	0.00	0.00	\$0.00
Motor Vehicle Taxes	81120	6,000,000.00	0.00	0.00	0.00	\$6,000,000.00
Car Company Taxes	81130	75,000.00	0.00	0.00	0.00	\$75,000.00
Penalties & Interest on Del Taxes	81140	200,000.00	0.00	0.00	0.00	\$200,000.00
Other Local Taxes	81190	0.00	0.00	0.00	0.00	\$0.00
Sub Total - Local Taxes		119,756,754.73	134,010.58	0.00	25,000.00	\$119,915,765.31
OTHER LOCAL SOURCES						
Bond & Interest Tax Revenue	81200	0.00	0.00	0.00	0.00	\$0.00
Concurrent Enrollment	81302	900,000.00	0.00	0.00	0.00	\$900,000.00
Tuition-Distance Education	81321	0.00	0.00	0.00	0.00	\$0.00
Adult Ed Fees (Sub Class)	81340	1,000.00	0.00	0.00	0.00	\$1,000.00
Interest & Dividends	81510	150,600.00	4,000.00	50,000.00	2,050.00	\$206,650.00
Interest on Major Maintenance	81520	15,000.00	15,000.00	0.00	0.00	\$30,000.00
Other Interest Earned	81590	0.00	0.00	0.00	0.00	\$0.00
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	200,000.00	\$200,000.00
A-La-Carte Sales	81624	0.00	0.00	0.00	365,000.00	\$365,000.00
Adult Lunch Sales	81631	0.00	0.00	0.00	55,000.00	\$55,000.00
Adult Breakfast Sales	81632	0.00	0.00	0.00	2,500.00	\$2,500.00
Food Service Special Functions	81640	0.00	0.00	0.00	118,000.00	\$118,000.00
Other Food Service Income	81690	0.00	0.00	0.00	0.00	\$0.00
Pupil Activities	81700	0.00	0.00	0.00	0.00	\$0.00
Admissions	81710	0.00	32,584.00	0.00	0.00	\$32,584.00
Bookstore Sales	81720	0.00	74,006.16	0.00	0.00	\$74,006.16
Stu. Organizations Dues & Fees	81730	0.00	620.00	0.00	0.00	\$620.00
Fees	81740	45,000.00	264,370.50	0.00	16,000.00	\$325,370.50
Other Pupil Activity Income	81790	0.00	408,684.89	0.00	0.00	\$408,684.89
Pmts to State Foundation Prgm	81800	(41,600,000.00)	0.00	0.00	0.00	-\$41,600,000.00
Indirect Costs Revenue	81850	300,000.00	0.00	0.00	0.00	\$300,000.00
Other Local Revenue	81900	0.00	0.00	0.00	0.00	\$0.00
Rental, School Facilities	81910	20,000.00	15,600.00	0.00	0.00	\$35,600.00
Contributions & Donations	81920	1,000.00	1,875,476.21	7,527,640.87	0.00	\$9,404,117.08
Refund of Prior Years Expend.	81950	150,000.00	0.00	0.00	650.00	\$150,650.00
Services-Other Local Gvt Units-Kid Clinic	81980	0.00	0.00	0.00	0.00	\$0.00
Transportation	81981	15,000.00	0.00	0.00	0.00	\$15,000.00
Miscellaneous	81990	2,000.00	0.00	0.00	100.00	\$2,100.00
ERATE Discount, Rebate, Reimb.	81991	150,000.00	0.00	0.00	0.00	\$150,000.00
Total Local Revenue		79,906,354.73	2,824,352.34	7,577,640.87	1,984,300.00	\$92,292,647.94

**Campbell County School District  
FY2023 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
<b>REVENUE-COUNTY SOURCES</b>	82000	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Unrestricted Grants in Aid	82100	0.00	0.00	0.00	0.00	<b>\$0.00</b>
6 Mill County Equalization Tax	82110	27,235,621.13	0.00	0.00	0.00	<b>\$27,235,621.13</b>
Motor Vehicle Tax	82120	1,400,000.00	0.00	0.00	0.00	<b>\$1,400,000.00</b>
Car Company Tax	82130	15,000.00	0.00	0.00	0.00	<b>\$15,000.00</b>
Penalties & Interest on Del Taxes	82140	45,000.00	0.00	0.00	0.00	<b>\$45,000.00</b>
Fines & Forfeitures	82150	1,200,000.00	0.00	0.00	0.00	<b>\$1,200,000.00</b>
Other	82190	0.00	0.00	0.00	0.00	<b>\$0.00</b>
<b>Total County Revenue</b>		<b>29,895,621.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$29,895,621.13</b>
<b>Sub-Total Local/County Revenue</b>		<b>109,801,975.86</b>	<b>2,824,352.34</b>	<b>7,577,640.87</b>	<b>1,984,300.00</b>	<b>\$122,188,269.07</b>
<b>REVENUE-STATE SOURCES</b>	83000	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Unrestricted Grants in Aid	83100	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Foundation Program (Entitlement)	83110	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Audit Adjustment-Foundation Pgm	83111	(500,000.00)	0.00	0.00	0.00	<b>-\$500,000.00</b>
Taylor Grazing	83130	40,000.00	0.00	0.00	0.00	<b>\$40,000.00</b>
Tax Shortfall	83160	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Major Bldg Facility Repr/Maint	83170	0.00	6,600,000.00	0.00	0.00	<b>\$6,600,000.00</b>
Out-of-State Tuition Reimbursement	83180	10,000.00	0.00	0.00	0.00	<b>\$10,000.00</b>
Other State	83190	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Payments to Recapture Districts	83191	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Restricted State Grants in Aid	83200	0.00	300,000.00	0.00	0.00	<b>\$300,000.00</b>
Capital Construction Grant	83250	0.00	0.00	8,311,938.25	0.00	<b>\$8,311,938.25</b>
Other State Restricted	83290	0.00	0.00	0.00	0.00	<b>\$0.00</b>
WY Retirement Reimbursement	83291	1,800,000.00	0.00	0.00	0.00	<b>\$1,800,000.00</b>
<b>Total State Revenue</b>		<b>1,350,000.00</b>	<b>6,900,000.00</b>	<b>8,311,938.25</b>	<b>0.00</b>	<b>\$16,561,938.25</b>
<b>REVENUE-FEDERAL SOURCES</b>	84000	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Unrestricted Grants in Aid	84100	0.00	0.00	0.00	0.00	<b>\$0.00</b>
PL-874 Impact Aid Reimb	84110	60,000.00	0.00	0.00	0.00	<b>\$60,000.00</b>
Federal Restricted Grants-In-Aid	84200	0.00	39,274,420.00	0.00	159,000.00	<b>\$39,433,420.00</b>
Lunch Program Reimbursement	84210	0.00	0.00	0.00	1,400,000.00	<b>\$1,400,000.00</b>
Breakfast Program Reimb.	84220	0.00	0.00	0.00	300,000.00	<b>\$300,000.00</b>
Child Care Food Program	84240	0.00	0.00	0.00	0.00	<b>\$0.00</b>
<b>Total Federal Revenue</b>		<b>60,000.00</b>	<b>39,274,420.00</b>	<b>0.00</b>	<b>1,859,000.00</b>	<b>\$41,193,420.00</b>

**Campbell County School District  
FY2023 Revenue Projections - All Funds**

Account Title	Acct. No.	General Funds Revenue Total by Object	Special Revenue Funds Total by Object	Capital Proj. Funds Revenue Total by Object	Other Funds Revenue Total by Object	Total All Funds Revenue by Object
OTHER REVENUE	85000	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Fund 0x Health-Employer Portion	85000	0.00	0.00	0.00	14,652,189.20	<b>\$14,652,189.20</b>
Fund 0x Dental-Employer Portion	85002	0.00	0.00	0.00	1,032,846.44	<b>\$1,032,846.44</b>
Fund 2x Health-Employer Portion	85020	0.00	0.00	0.00	721,536.19	<b>\$721,536.19</b>
Fund 2x Dental-Employer Portion	85022	0.00	0.00	0.00	61,733.42	<b>\$61,733.42</b>
Fund 5x Health-Employer Portion	85050	0.00	0.00	0.00	493,968.57	<b>\$493,968.57</b>
Fund 5x Dental-Employer Portion	85052	0.00	0.00	0.00	43,070.50	<b>\$43,070.50</b>
Fund 6x Health-Employer Portion	85060	0.00	0.00	0.00	15,324.96	<b>\$15,324.96</b>
Fund 6x Dental-Employer Portion	85062	0.00	0.00	0.00	992.40	<b>\$992.40</b>
Self Pay (retiree/COBRA) Health	85080	0.00	0.00	0.00	310,000.00	<b>\$310,000.00</b>
Self Pay (retiree/COBRA) Dental	85082	0.00	0.00	0.00	42,000.00	<b>\$42,000.00</b>
Employee Health Contributions	85090	0.00	0.00	0.00	5,655,936.85	<b>\$5,655,936.85</b>
Employee Dental Contributions	85092	0.00	0.00	0.00	266,266.92	<b>\$266,266.92</b>
Transfers	85200	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Transfers from General Fund	85201	0.00	21,580.00	0.00	1,016,996.74	<b>\$1,038,576.74</b>
Transfers from Special Revenue	85220	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Transfer from Capital 'C' Fund	85230	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Sale of Fixed Assets-Pre '97	85311	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Sale of Fixed Assets-Post '97	85312	0.00	0.00	0.00	0.00	<b>\$0.00</b>
Compensation for Losses	85320	5,000.00	0.00	0.00	0.00	<b>\$5,000.00</b>
Capital Leases	85500	400,000.00	0.00	0.00	0.00	<b>\$400,000.00</b>
Total Other Revenue		405,000.00	21,580.00	0.00	24,312,862.19	<b>\$24,739,442.19</b>
TOTAL - ALL REVENUE W/O BUDGET SUPPORT		<b>111,616,975.86</b>	<b>49,020,352.34</b>	<b>15,889,579.12</b>	<b>28,156,162.19</b>	<b>\$204,683,069.51</b>
GRAND TOTAL - ALL REVENUE		<b>\$142,670,703.50</b>	<b>\$54,605,206.68</b>	<b>\$35,267,114.99</b>	<b>\$33,836,783.84</b>	<b>\$266,379,809.01</b>

**Campbell County School District  
FY2023 Expenditure Projections - All Funds**

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
1000	Instruction	\$28,124.98	\$2,465,759.67	\$0.00	\$0.00	\$2,493,884.65
1100	General Instruction	4,519,124.56	391,781.59	0.00	0.00	\$4,910,906.15
1105	Pre-School Instruction	0.00	327,403.62	0.00	0.00	\$327,403.62
1110	Elementary Instruction	28,151,832.10	6,837,949.75	0.00	0.00	\$34,989,781.85
1120	Junior High Instruction	7,840,456.86	129,918.51	0.00	0.00	\$7,970,375.37
1130	Senior High Instruction	12,994,851.64	1,135,549.48	0.00	0.00	\$14,130,401.12
1131	All Secondary Instruction	12,379.50	0.00	0.00	0.00	\$12,379.50
1135	Concurrent Enrollment	866,000.00	0.00	0.00	0.00	\$866,000.00
1150	Out-of-State Tuition	0.00	0.00	0.00	0.00	\$0.00
	Total General Instruction	54,384,644.66	8,822,602.95	0.00	0.00	\$63,207,247.61
1200	Special Instruction					
1210	Students with Disabilities	15,405,745.00	1,281,960.86	0.00	0.00	\$16,687,705.86
1211	ESY-Students w/Disabilities	0.00	33,308.13	0.00	0.00	\$33,308.13
1233	Gifted & Talented	646,429.29	9,728.38	0.00	0.00	\$656,157.67
1250	Tuition for Students/Disabilities	1,970,000.00	0.00	0.00	0.00	\$1,970,000.00
1260	Educationally Disadvantaged	145,005.53	384,700.65	0.00	0.00	\$529,706.18
1265	Summer Schl/Ext'd Programs	26,761.78	5,678,603.00	0.00	0.00	\$5,705,364.78
1270	Limited English Proficient	726,664.04	445,853.37	0.00	0.00	\$1,172,517.41
1280	Homebound	41,685.00	0.00	0.00	0.00	\$41,685.00
1290	Other Special Programs	1,046,300.52	726,232.23	0.00	0.00	\$1,772,532.75
	Total Special Instruction	20,008,591.16	8,560,386.62	0.00	0.00	\$28,568,977.78
1400	Student Activities	50,000.00	0.00	0.00	0.00	\$50,000.00
1410	Student Activities-Elem.	11,682.70	0.00	0.00	0.00	\$11,682.70
1420	Student Activities-Jr. High	871,099.65	99,155.52	0.00	0.00	\$970,255.17
1430	Students Activities-Sr. High	3,297,460.14	791,155.20	0.00	0.00	\$4,088,615.34
	Total Student Activities	4,230,242.49	890,310.72	0.00	0.00	\$5,120,553.21
1500	Vocational Education					
1530	Vocational Educ Grades 9-12	2,128,001.71	582,588.79	0.00	0.00	\$2,710,590.50
	Total Carl Perkins	2,128,001.71	582,588.79	0.00	0.00	\$2,710,590.50
1600	Secondary Allocation Program					
1610	Secondary Allocation Program	0.00	0.00	0.00	0.00	\$0.00
	Total Carl Perkins	0.00	0.00	0.00	0.00	\$0.00
1800	Distance Learning					
1810	Elementary Distance Learning	242,429.69	0.00	0.00	0.00	\$242,429.69
1820	Junior High Distance Learning	0.00	0.00	0.00	0.00	\$0.00
1830	Senior High Distance Learning	0.00	558,086.53	0.00	0.00	\$558,086.53
	Total Distance Learning	242,429.69	558,086.53	0.00	0.00	\$800,516.22
	Total Instruction	81,022,034.69	21,879,735.28	0.00	0.00	\$102,901,769.97
2000	Instructional Support	0.00	2,001,291.10	0.00	0.00	\$2,001,291.10
2100	Pupil Services	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	3,366,528.52	3,916,479.86	0.00	0.00	\$7,283,008.38
2111	Supervision of Guidance	6,307.20	0.00	0.00	0.00	\$6,307.20
2112	Counseling Services	0.00	0.00	0.00	0.00	\$0.00
2114	Information Services	0.00	0.00	0.00	0.00	\$0.00
2115	Record Maintenance Services	949,183.34	0.00	0.00	0.00	\$949,183.34
2117	Assessment Services	19,516.36	35,000.00	0.00	0.00	\$54,516.36
2120	Attend/Social Work Services	0.00	0.00	0.00	0.00	\$0.00

**Campbell County School District  
FY2023 Expenditure Projections - All Funds**

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
2122	Attendance Services	79,791.05	0.00	0.00	0.00	\$79,791.05
2123	Social Work Services	605,538.87	0.00	0.00	0.00	\$605,538.87
2124	Student Accounting Services	0.00	0.00	0.00	0.00	\$0.00
2131	Supv of Health Services	13,867.60	52,953.50	0.00	0.00	\$66,821.10
2132	Health Services	2,347,083.14	3,211,422.06	0.00	0.00	\$5,558,505.20
2140	Psychological Programs	1,449,772.95	150,190.00	0.00	0.00	\$1,599,962.95
2152	Speech Services	1,729,530.92	0.00	0.00	0.00	\$1,729,530.92
2153	Hearing Impaired Services	338,826.43	0.00	0.00	0.00	\$338,826.43
2171	Occupational Therapy	895,034.50	0.00	0.00	0.00	\$895,034.50
2172	Physical Therapy	300,859.66	0.00	0.00	0.00	\$300,859.66
2173	Visually Impaired/Vision Service	86,136.44	0.00	0.00	0.00	\$86,136.44
2190	Other Support Services-Student	0.00	0.00	0.00	0.00	\$0.00
	Total Pupil Services	12,187,976.98	7,366,045.42	0.00	0.00	\$19,554,022.40
2200	Staff Services	0.00	0.00	0.00	0.00	\$0.00
2210	Improvement of Instruction	14,641.68	57,534.78	0.00	0.00	\$72,176.46
2211	Supv of Improve/Instr Services	265,671.32	19,752.44	0.00	0.00	\$285,423.76
2212	Instr/Curriculum Development	417,556.84	900.00	0.00	0.00	\$418,456.84
2213	Staff Training (Certified)	373,584.87	3,580,918.15	0.00	0.00	\$3,954,503.02
2215	Instructional Facilitators	2,491,472.80	3,552,970.02	0.00	0.00	\$6,044,442.82
2219	Other Improve/Instr Services	58,835.13	0.00	0.00	0.00	\$58,835.13
2221	Supv of Media Services	7,769.80	0.00	0.00	0.00	\$7,769.80
2222	School Library Services	1,962,061.82	52,425.08	0.00	0.00	\$2,014,486.90
2223	Audiovisual Services	0.00	0.00	0.00	0.00	\$0.00
2229	Other Media Services	0.00	0.00	0.00	0.00	\$0.00
2230	Supv of Spec Ed Services	283,744.70	0.00	0.00	0.00	\$283,744.70
2240	Technology Integration	3,237,547.88	18,431.97	0.00	0.00	\$3,255,979.85
2290	Other Support Services	685,457.79	786,132.52	0.00	0.00	\$1,471,590.31
	Total Staff Services	9,798,344.63	8,069,064.96	0.00	0.00	\$17,867,409.59
	Total Instructional Support	21,986,321.61	17,436,401.48	0.00	0.00	\$39,422,723.09
3000	General Support	30,000.00	355,418.38	0.00	0.00	\$385,418.38
3300	General Administration	0.00	0.00	0.00	0.00	\$0.00
3310	Central Administration	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	722,226.35	0.00	0.00	0.00	\$722,226.35
3312	Community Relations Services	0.00	0.00	0.00	0.00	\$0.00
3321	Principal Services	7,253,412.02	74,358.59	0.00	0.00	\$7,327,770.61
3329	Other Support-School Admin	19,488.00	0.00	0.00	0.00	\$19,488.00
3330	Business Administration	665,427.46	0.00	0.00	0.00	\$665,427.46
3331	Fiscal Services	595,761.20	0.00	0.00	0.00	\$595,761.20
3332	Purchasing Services	171,663.58	0.00	0.00	0.00	\$171,663.58
3333	Warehouse/Distributing Serv	170,442.04	0.00	0.00	0.00	\$170,442.04
3334	Printing Services	382,511.83	0.00	0.00	0.00	\$382,511.83
3335	Data Processing Services	0.00	0.00	0.00	0.00	\$0.00
3339	Other Business Support Serv.	0.00	1,838.85	0.00	0.00	\$1,838.85
3350	Board of Education Services	420,629.50	0.00	0.00	0.00	\$420,629.50
	Total General Administration	10,401,561.98	76,197.44	0.00	0.00	\$10,477,759.42
3400	General Operation/Maint	348,187.50	0.00	0.00	0.00	\$348,187.50
3410	Supv of Maint/Plants	314,940.56	400.00	0.00	0.00	\$315,340.56
3420	Operating Bldg Services	11,921,922.28	915,306.08	232,683.74	0.00	\$13,069,912.10
3430	Care/Upkeep of Grounds	433,256.17	0.00	0.00	0.00	\$433,256.17
3440	Care/Upkeep of Equipment	333,390.75	786.50	0.00	0.00	\$334,177.25
3450	Vehicle Maintenance	90,305.78	0.00	0.00	0.00	\$90,305.78



**Campbell County School District  
FY2023 Expenditure Projections - All Funds**

Account	Account Title	General Funds Total by Function	Spec. Rev. Funds Total by Function	Capital Funds Total by Function	Other Funds Total by Function	All Funds Total by Function
3460	Security Services	571,925.23	55,759.01	6,228.97	0.00	\$633,913.21
3461	School Safety	0.00	4,722.37	0.00	0.00	\$4,722.37
3470	Major Bldg & Facility Maint.	0.00	799,667.01	0.00	0.00	\$799,667.01
3490	Operation/Maint of Plant	61,159.14	0.00	0.00	0.00	\$61,159.14
	Total Operation/Maintenance	14,075,087.41	1,776,640.97	238,912.71	0.00	\$16,090,641.09
3500	Transportation	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	7,849,317.94	0.00	0.00	0.00	\$7,849,317.94
3520	Student - Activity	554,963.58	0.00	0.00	0.00	\$554,963.58
3530	Supv of Transportation	545,628.00	0.00	0.00	0.00	\$545,628.00
3540	Monitoring Services	372,410.21	0.00	0.00	0.00	\$372,410.21
3550	Vehicle Servicing	1,811,341.58	0.00	0.00	0.00	\$1,811,341.58
3560	Other Student Transportation	126,057.17	0.00	0.00	0.00	\$126,057.17
3590	All Other Transportation	197,543.99	141,359.77	0.00	0.00	\$338,903.76
	Total Transportation	11,457,262.47	141,359.77	0.00	0.00	\$11,598,622.24
3800	Support Services - Central					\$0.00
3810	Planning Services	93,496.50	0.00	0.00	0.00	\$93,496.50
3830	Staff Services	1,168,692.18	0.00	0.00	28,034,666.33	\$29,203,358.51
3850	Technology Coordination	1,001,570.18	0.00	0.00	0.00	\$1,001,570.18
	Total Support Services	2,263,758.86	0.00	0.00	28,034,666.33	\$30,298,425.19
3900	Other Support Services	3,051.77	1,087,089.42	0.00	4,059.44	\$1,094,200.63
	Total Other Support Services	3,051.77	1,087,089.42	0.00	4,059.44	\$1,094,200.63
	Total General Support	38,230,722.49	3,436,705.98	238,912.71	28,038,725.77	\$69,945,066.95
4000	Community Services	0.00	102,927.36	0.00	0.00	\$102,927.36
4100	Food Service Operations	0.00	0.00	0.00	5,585,589.55	\$5,585,589.55
4190	Non-Allowable Food Service	26,751.31	0.00	0.00	154,940.56	\$181,691.87
4200	Enterprise Operations	0.00	0.00	0.00	57,527.96	\$57,527.96
4300	Community Services	43,979.25	2,434,103.59	0.00	0.00	\$2,478,082.84
	Total Community Services	70,730.56	2,537,030.95	0.00	5,798,058.07	\$8,405,819.58
5000	Capital Outlay	0.00	7,852,574.08	550,000.00	0.00	\$8,402,574.08
5100	Land Acquisitions	0.00	0.00	0.00	0.00	\$0.00
5200	Site Improvement	0.00	680,067.40	6,000.00	0.00	\$686,067.40
5300	Architecture/Engineering	0.00	0.00	0.00	0.00	\$0.00
5500	Building Acquisition/Constr	0.00	0.00	31,842,041.70	0.00	\$31,842,041.70
5600	Building Improvement	0.00	782,691.51	2,630,160.58	0.00	\$3,412,852.09
5900	Other Facilities	0.00	0.00	0.00	0.00	\$0.00
	Total Capital Outlay	0.00	9,315,332.99	35,028,202.28	0.00	\$44,343,535.27
6000	Other Uses	0.00	0.00	0.00	0.00	\$0.00
6100	Debt Service	317,397.41	0.00	0.00	0.00	\$317,397.41
6200	Transfers to Other Funds	1,043,496.74	0.00	0.00	0.00	\$1,043,496.74
	Total Other Uses	1,360,894.15	0.00	0.00	0.00	\$1,360,894.15
	<b>Total Expenditure Budget</b>	<b>\$142,670,703.50</b>	<b>\$54,605,206.68</b>	<b>\$35,267,114.99</b>	<b>\$33,836,783.84</b>	<b>\$266,379,809.01</b>

## CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2019-2020 as Amd'd 6/9/2020	2020-2021 as Amd'd 6/8/2021	2021-2022 as Amd'd 6/14/2022	2022-2023 Proposed	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	3,463,482.10	4,400,221.66	309,591.28	<b>2,758,218.77</b>	2,448,627.49	790.92%
Excess Rev. Collected-Prior Years	0.00	0.00	0.00	<b>28,173,983.89</b>	28,173,983.89	#DIV/0!
Local Revenue	119,307,383.60	114,784,345.58	94,140,313.78	<b>121,505,754.73</b>	27,365,440.95	29.07%
County Revenue	29,670,932.06	28,335,091.88	23,633,435.31	<b>29,895,621.13</b>	6,262,185.82	26.50%
State Revenue	943,000.00	1,145,000.00	24,043,000.00	<b>1,350,000.00</b>	(22,693,000.00)	-94.39%
Federal Revenue	115,000.00	85,000.00	85,000.00	<b>60,000.00</b>	(25,000.00)	-29.41%
Other Revenue	50,000.00	50,000.00	25,000.00	<b>405,000.00</b>	380,000.00	1520.00%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	5,000.00	0.00	0.00	<b>0.00</b>	0.00	0.00%
Recapture	(10,334,815.66)	(4,347,075.18)	0.00	<b>(41,600,000.00)</b>	(41,600,000.00)	#DIV/0!
TOTAL REVENUE	143,219,982.10	144,452,583.94	142,236,340.37	<b>142,548,578.52</b>	312,238.15	0.22%
<b>EXPENDITURES</b>						
Operating Budget	134,269,026.98	139,098,979.68	136,063,004.86	<b>139,548,925.12</b>	3,485,920.26	2.56%
Bus Lease/Purchase P & I	509,659.35	614,344.00	160,924.51	<b>317,397.41</b>	156,472.90	97.23%
Contingency/Roll-Over	2,441,295.77	2,362,135.76	2,367,911.00	<b>1,638,759.25</b>	(729,151.75)	-30.79%
Operating Transfers	6,000,000.00	2,377,124.50	3,644,500.00	<b>1,043,496.74</b>	(2,601,003.26)	-71.37%
TOTAL EXPENDITURES	143,219,982.10	144,452,583.94	142,236,340.37	<b>142,548,578.52</b>	312,238.15	0.22%

Budget Assessed Value History: FY2020 \$4,470,155,344 - FY2021 \$4,242,015,313 - FY2022 \$3,392,572,551 - FY2023 \$4,539,270,189

**CAMPBELL COUNTY SCHOOL DISTRICT 2022-2023 GENERAL FUND 01 REVENUE PROJECTIONS**

Account Title	Acct. No.	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$3,463,482.10		\$4,390,721.66		\$309,591.28		<b>\$2,758,218.77</b>	\$2,448,627.49	790.92%
Excess Revenue Collected in Prior Years	80100	0.00		0.00	0.00	0.00	0.00	<b>28,173,983.89</b>	\$28,173,983.89	0.00%
<b>REVENUE FROM LOCAL SOURCES</b>	<b>81000</b>									
Special District Taxes (25 Mill)	81111	111,753,883.60	104,469,132.41	106,050,382.83	100,362,224.45	84,814,313.78	83,468,535.70	<b>113,481,754.73</b>	\$28,667,440.96	33.80%
Operations Mill	81112	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Capital Maintenance Mill	81115	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Motor Vehicle Taxes	81120	5,600,000.00	5,836,690.04	5,800,000.00	8,394,970.23	8,000,000.00	5,648,318.00	<b>6,000,000.00</b>	(\$2,000,000.00)	-25.00%
Car Company Taxes	81130	85,000.00	74,032.33	75,000.00	70,439.67	75,000.00	55,742.63	<b>75,000.00</b>	\$0.00	0.00%
Penalties & Interest on Delinquent Taxes	81140	375,000.00	110,369.88	250,000.00	108,819.44	120,000.00	186,899.22	<b>200,000.00</b>	\$80,000.00	66.67%
BOCES Tax	81170	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Other Local Taxes	81190	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Sub Total - Local Taxes		117,813,883.60	110,490,224.66	112,175,382.83	108,936,453.79	93,009,313.78	89,359,495.55	<b>119,756,754.73</b>	\$26,747,440.96	28.76%
Tuition	81300									
Concurrent Enrollment Tuition	81302	375,000.00	597,721.50	600,000.00	684,647.50	685,000.00	865,221.50	<b>900,000.00</b>	\$215,000.00	31.39%
Regular Day School Tuition	81320	0.00	2,079.20	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Distance Education Tuition	81321	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Tuition-Out of District-Regular Day Sch.	81330	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Adult Education Fees	81340	1,500.00	750.00	1,500.00	825.00	1,000.00	980.00	<b>1,000.00</b>	\$0.00	0.00%
Cooperative Programs	81360	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Tuition-In-State-Students/Disabilities	81370	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Earnings on Investments	81500									
Interest & Dividends	81510	625,000.00	316,571.65	400,000.00	13,841.35	15,000.00	85,298.86	<b>150,000.00</b>	\$135,000.00	900.00%
Other Interest Earned	81590	215,000.00	125,104.12	175,000.00	33,208.15	30,000.00	13,002.44	<b>15,000.00</b>	(\$15,000.00)	-50.00%
Pupil Activities	81700									
Student Fees	81740	45,000.00	14,073.74	45,000.00	27,084.69	30,000.00	41,983.35	<b>45,000.00</b>	\$15,000.00	50.00%
Other Pupil Activity Income	81790	0.00	530.00	0.00	132.27	0.00	230.00	<b>0.00</b>	\$0.00	0.00%
Pmts to State Foundation Program (Recapture)	81800	(13,640,508.20)	(13,640,508.20)	(3,309,612.43)	(4,347,075.18)	0.00	0.00	<b>(41,600,000.00)</b>	\$41,600,000.00	#DIV/0!
Pmts to State Foundation Program-Excess	81800	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Indirect Costs	81850	150,000.00	157,691.33	200,000.00	201,713.16	200,000.00	293,727.75	<b>300,000.00</b>	\$100,000.00	50.00%
Other Local Revenue	81900									
Rental, School Facilities	81910	15,000.00	42,684.10	35,000.00	31,759.67	30,000.00	17,515.00	<b>20,000.00</b>	(\$10,000.00)	-33.33%
Contributions & Donations	81920	1,000.00	250.00	1,000.00	0.00	1,000.00	0.00	<b>1,000.00</b>	\$0.00	0.00%
Refund of Prior Years Expenditures	81950	50,000.00	11,748.98	50,000.00	1,023.99	10,000.00	150,628.09	<b>150,000.00</b>	\$140,000.00	1400.00%
Transportation - Public	81981	12,000.00	3,833.89	10,000.00	822.02	5,000.00	13,427.34	<b>15,000.00</b>	\$10,000.00	200.00%
Miscellaneous	81990	4,000.00	1,779.60	4,000.00	2,075.35	4,000.00	1,097.52	<b>2,000.00</b>	(\$2,000.00)	-50.00%
ERATE Discount, Rebate, or Reimbursement	81991	0.00	239,235.48	50,000.00	124,914.24	120,000.00	184,779.95	<b>150,000.00</b>	\$30,000.00	100.00%
Total Local Revenue		105,666,875.40	98,363,770.05	110,437,270.40	105,711,426.00	94,140,313.78	91,027,387.35	<b>79,905,754.73</b>	(\$14,234,559.05)	-15.12%
<b>REVENUE FROM COUNTY SOURCES</b>	<b>82000</b>									
Unrestricted Grants in Aid	82100									
6 Mill County Equalization Tax	82110	26,820,932.06	25,072,591.04	25,452,091.88	23,965,461.33	20,355,435.31	20,032,448.19	<b>27,235,621.13</b>	\$6,880,185.82	33.80%
Motor Vehicle Tax	82120	1,340,000.00	1,400,805.69	1,400,000.00	2,014,792.83	1,915,000.00	1,355,596.30	<b>1,400,000.00</b>	(\$515,000.00)	-26.89%
Car Company Tax	82130	20,000.00	17,767.76	18,000.00	16,905.52	18,000.00	13,378.23	<b>15,000.00</b>	(\$3,000.00)	-16.67%
Penalties & Interest on Delinquent Taxes	82140	90,000.00	26,489.05	65,000.00	147,589.85	145,000.00	44,856.33	<b>45,000.00</b>	(\$100,000.00)	-68.97%
Fines & Forfeitures	82150	1,400,000.00	1,280,760.60	1,400,000.00	1,150,580.21	1,200,000.00	1,161,868.39	<b>1,200,000.00</b>	\$0.00	0.00%
Other	82190	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Total County Revenue		29,670,932.06	27,798,414.14	28,335,091.88	27,295,329.74	23,633,435.31	22,608,147.44	<b>29,895,621.13</b>	\$6,262,185.82	26.50%

**CAMPBELL COUNTY SCHOOL DISTRICT 2022-2023 GENERAL FUND 01 REVENUE PROJECTIONS**

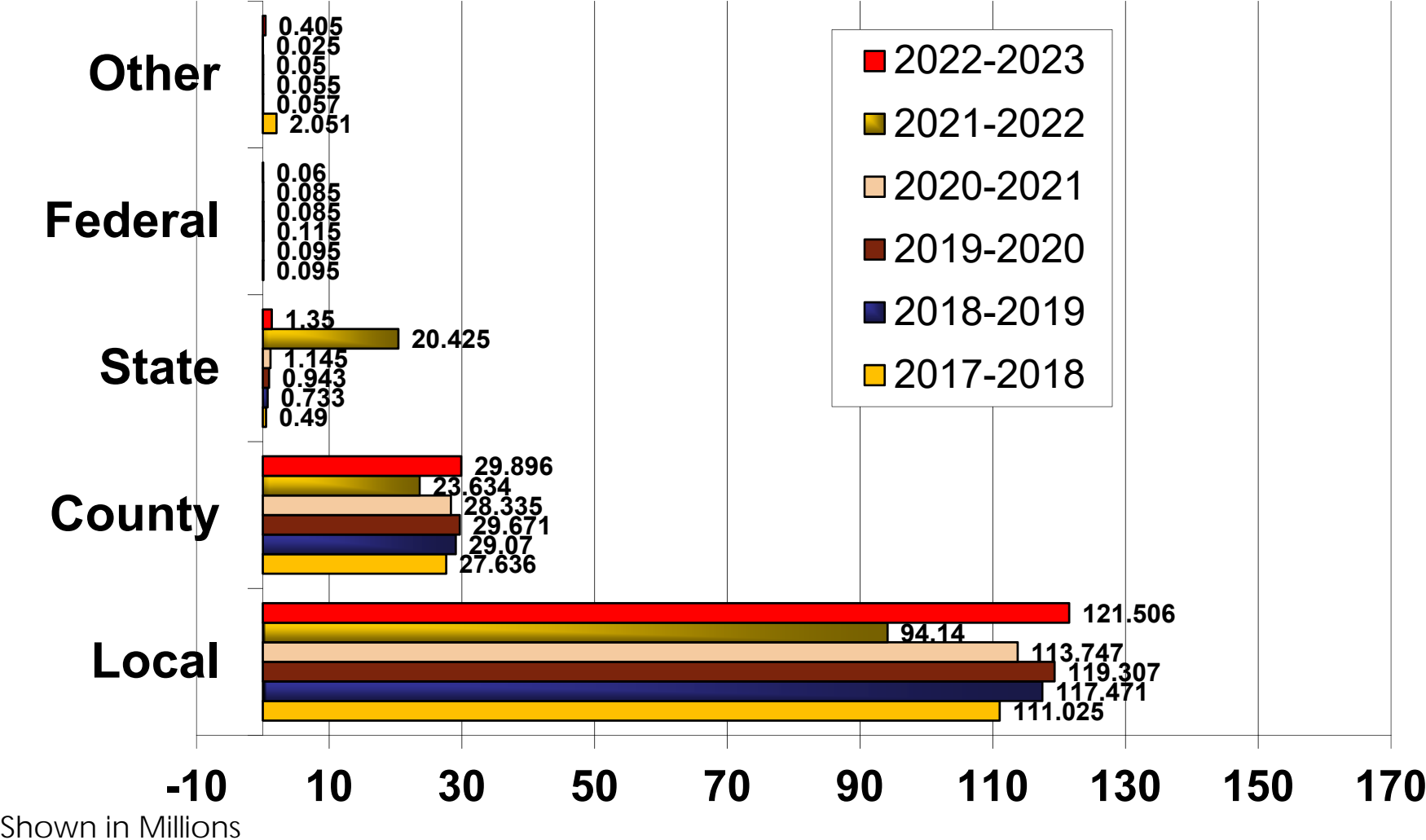
Account Title	Acct. No.	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
<b>REVENUE FROM STATE SOURCES</b>	<b>83000</b>									
Foundation Program (Entitlement)	83110	0.00	0.00	0.00	0.00	22,693,000.00	48,904,616.55	0.00	(\$22,693,000.00)	100.00%
Audit Adjustment - Foundation Program	83111	(500,000.00)	0.00	(500,000.00)	0.00	(500,000.00)	(76,312.65)	(500,000.00)	\$0.00	0.00%
State Land Income	83120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00%
Taylor Grazing	83130	43,000.00	34,562.36	40,000.00	34,980.97	40,000.00	33,543.11	40,000.00	\$0.00	0.00%
Tax Shortfall	83160	3,867,188.29	3,867,188.29	9,033,092.21	9,033,092.21	7,174,788.93	7,174,788.93	0.00	(\$7,174,788.93)	-100.00%
Out-of-State Tuition Reimbursement	83180	0.00	4,814.40	5,000.00	9,809.34	10,000.00	0.00	10,000.00	\$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	(561,495.75)	0.00	(9,033,092.21)	0.00	(7,174,788.93)	0.00	0.00	\$7,174,788.93	-100.00%
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	1,400,000.00	1,333,023.18	1,600,000.00	1,571,741.45	1,800,000.00	1,728,754.84	1,800,000.00	\$0.00	0.00%
<b>Total State Revenue</b>		<b>4,248,692.54</b>	<b>5,239,588.23</b>	<b>1,145,000.00</b>	<b>10,649,623.97</b>	<b>24,043,000.00</b>	<b>57,765,390.78</b>	<b>1,350,000.00</b>	<b>(\$22,693,000.00)</b>	<b>-94.39%</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>84000</b>									
Unrestricted Grants in Aid	84100									
Impact Aid	84110	115,000.00	83,279.77	85,000.00	63,192.00	85,000.00	49,293.00	60,000.00	(\$25,000.00)	-29.41%
<b>Total Federal Revenue</b>		<b>115,000.00</b>	<b>83,279.77</b>	<b>85,000.00</b>	<b>63,192.00</b>	<b>85,000.00</b>	<b>49,293.00</b>	<b>60,000.00</b>	<b>(\$25,000.00)</b>	<b>-29.41%</b>
<b>OTHER REVENUE</b>	<b>85000</b>									
Operating Transfer fr other General Funds	85201	5,000.00	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	779.60	0.00	2,621.00	0.00	2,550.00	0.00	\$0.00	0.00%
Sale of Fixed Assets	85312	0.00	287.01	0.00	11,798.39	0.00	9,500.00	0.00	\$0.00	0.00%
Compensation for Losses	85320	50,000.00	395,710.73	50,000.00	5,341.09	25,000.00	1,783.46	5,000.00	(\$20,000.00)	-80.00%
Capital Lease	85500	0.00	157,240.00	0.00	241,009.50	0.00	393,653.00	400,000.00	\$400,000.00	0.00%
<b>Total Other Revenue</b>		<b>55,000.00</b>	<b>554,017.34</b>	<b>50,000.00</b>	<b>260,769.98</b>	<b>25,000.00</b>	<b>407,486.46</b>	<b>405,000.00</b>	<b>\$380,000.00</b>	<b>1520.00%</b>
<b>TOTAL - ALL REVENUE W/O BUDGET SUPPORT</b>		<b>139,756,500.00</b>	<b>132,039,069.53</b>	<b>140,052,362.28</b>	<b>143,980,341.69</b>	<b>141,926,749.09</b>	<b>171,857,705.03</b>	<b>111,616,375.86</b>	<b>(\$30,310,373.22)</b>	<b>-21.36%</b>
<b>GRAND TOTAL - ALL REVENUE</b>		<b>\$143,219,982.10</b>	<b>\$132,039,069.53</b>	<b>\$144,452,583.94</b>	<b>\$143,980,341.69</b>	<b>\$142,236,340.37</b>	<b>\$171,857,705.03</b>	<b>\$142,548,578.52</b>	<b>\$312,238.16</b>	<b>0.22%</b>

Assessed Value	
2018-2019	\$4,428,276,932
2019-2020	\$4,470,155,344
2020-2021	\$4,242,015,313
2021-2022	\$3,392,572,551
2022-2023	\$4,539,270,189

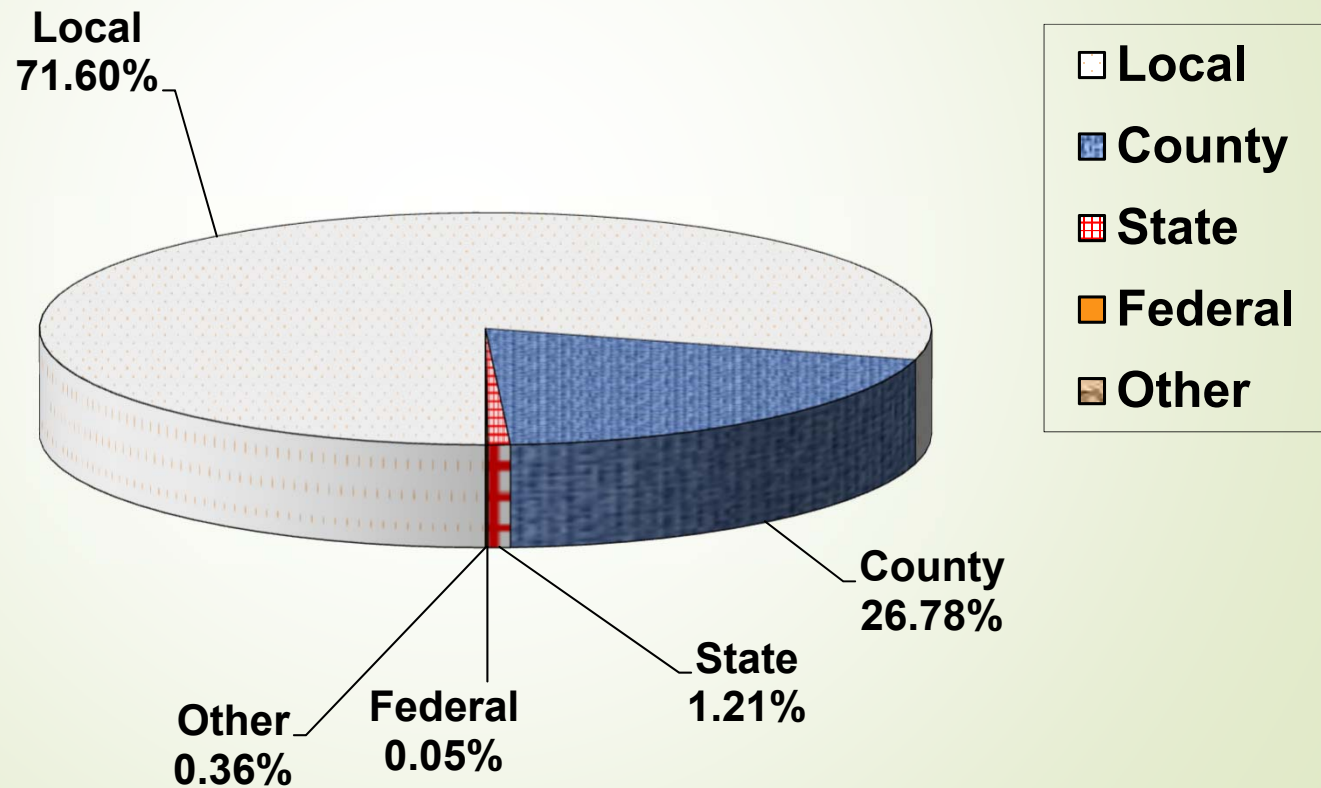
**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund Non-Foundation Revenue Sources**

Description	Object Code	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023
<b>LOCAL SOURCES:</b>							
Concurrent Enrollment Tuition	81302	\$328,600	\$344,894	\$597,722	\$684,648	\$865,222	\$900,000
Regular Day School Tuition	81320	\$0	\$0	\$2,079	\$0	\$0	\$0
Distance Education Tuition	81321	\$0	\$0	\$0	\$0	\$0	\$0
Adult Education	81340	\$0	\$0	\$0	\$825	\$980	\$1,000
Interest	81510	\$241,134	\$625,724	\$316,572	\$13,841	\$85,299	\$150,000
Other Interest Earned	81590	\$105,180	\$207,126	\$125,104	\$33,208	\$13,002	\$15,000
Student Fees	81740	\$45,543	\$43,695	\$14,074	\$27,085	\$41,983	\$45,000
Other Pupil Activity Income	81790	\$0	\$342	\$530	\$132	\$230	\$0
Indirect Costs	81850	\$147,235	\$133,963	\$157,691	\$201,713	\$293,728	\$300,000
Rental	81910	\$13,675	\$11,675	\$42,684	\$31,760	\$17,515	\$20,000
Contributions/Donations	81920	\$0	\$0	\$250	\$0	\$0	\$1,000
Refund/Prior Years	81950	\$6,037	\$30,218	\$11,749	\$1,024	\$150,628	\$150,000
Public Transportation	81981	\$6,156	\$11,749	\$3,834	\$822	\$13,427	\$15,000
ERATE Discount, Rebate, or Reimburse.	81991	\$76,390	\$39,794	\$239,235	\$124,914	\$184,780	\$150,000
<b>TOTAL LOCAL SOURCES</b>		<b>\$969,950</b>	<b>\$1,449,181</b>	<b>\$1,511,524</b>	<b>\$1,119,972</b>	<b>\$1,666,794</b>	<b>\$1,747,000</b>
<b>STATE SOURCES:</b>							
Tax Shortfall	83160	\$9,075,199	\$3,109,505	\$3,867,188	\$9,033,092	\$7,174,789	\$0
Out-of State Tuition Reimbursement	83180	\$0	\$0	\$4,814	\$9,809	\$0	\$10,000
Pmts to Recapture Districts (Prior Yr Rev.)	83191	(\$9,075,199)	(\$3,109,505)	(\$3,867,188)	(\$9,033,092)	\$0	\$0
WY Retirement Reimbursement	83291	\$979,734	\$1,092,866	\$1,333,023	\$1,571,741	\$1,728,755	\$1,800,000
<b>TOTAL STATE SOURCES</b>		<b>\$979,734</b>	<b>\$1,092,866</b>	<b>\$1,337,838</b>	<b>\$1,581,551</b>	<b>\$8,903,544</b>	<b>\$1,810,000</b>
<b>FEDERAL SOURCES:</b>							
Impact Aid PL874	84110	\$85,950	\$134,750	\$83,280	\$63,192	\$49,293	\$60,000
<b>TOTAL FEDERAL SOURCES</b>		<b>\$85,950</b>	<b>\$134,750</b>	<b>\$83,280</b>	<b>\$63,192</b>	<b>\$49,293</b>	<b>\$60,000</b>
<b>OTHER SOURCES:</b>							
Oper. Transfer from General Fund 02	85201	\$2,435	\$2,734	\$0	\$0	\$0	\$0
Oper. Transfer from Special Revenue	85220	\$0	\$31	\$0	\$0	\$0	\$0
Sale/Fixed Assets	85311	\$0	\$2,200	\$780	\$2,621	\$2,550	\$0
Compensation for Losses	85320	\$8,054	\$3,160	\$395,711	\$5,341	\$1,783	\$5,000
Capital Leases	85500	\$1,944,570	\$0	\$157,240	\$241,010	\$393,653	\$400,000
<b>TOTAL OTHER SOURCES</b>		<b>\$1,955,059</b>	<b>\$8,125</b>	<b>\$553,730</b>	<b>\$248,972</b>	<b>\$397,986</b>	<b>\$405,000</b>
<b>TOTAL NON-FOUNDATION REVENUE</b>		<b>\$3,990,694</b>	<b>\$2,684,921</b>	<b>\$3,486,372</b>	<b>\$3,013,686</b>	<b>\$11,017,618</b>	<b>\$4,022,000</b>
<b>Non-Foundation Revenue w/o Operating Transfers</b>		<b>\$3,988,258</b>	<b>\$2,682,157</b>	<b>\$3,486,372</b>	<b>\$3,013,686</b>	<b>\$11,017,618</b>	<b>\$4,022,000</b>

# General Fund 01 Revenues by Source



# General Fund 01 Revenues 2022-2023



Local	\$ 121.506
County	29.896
State	1.350
Federal	0.060
Other	0.405
<b>Total</b>	<b>\$153.217</b>
Recapture	-41.600
<b>Net Revenue</b>	<b>\$111.617</b>

w/o Budget Support

Funds in Millions

**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budgeted Expenditure Summary**  
**2022-2023**

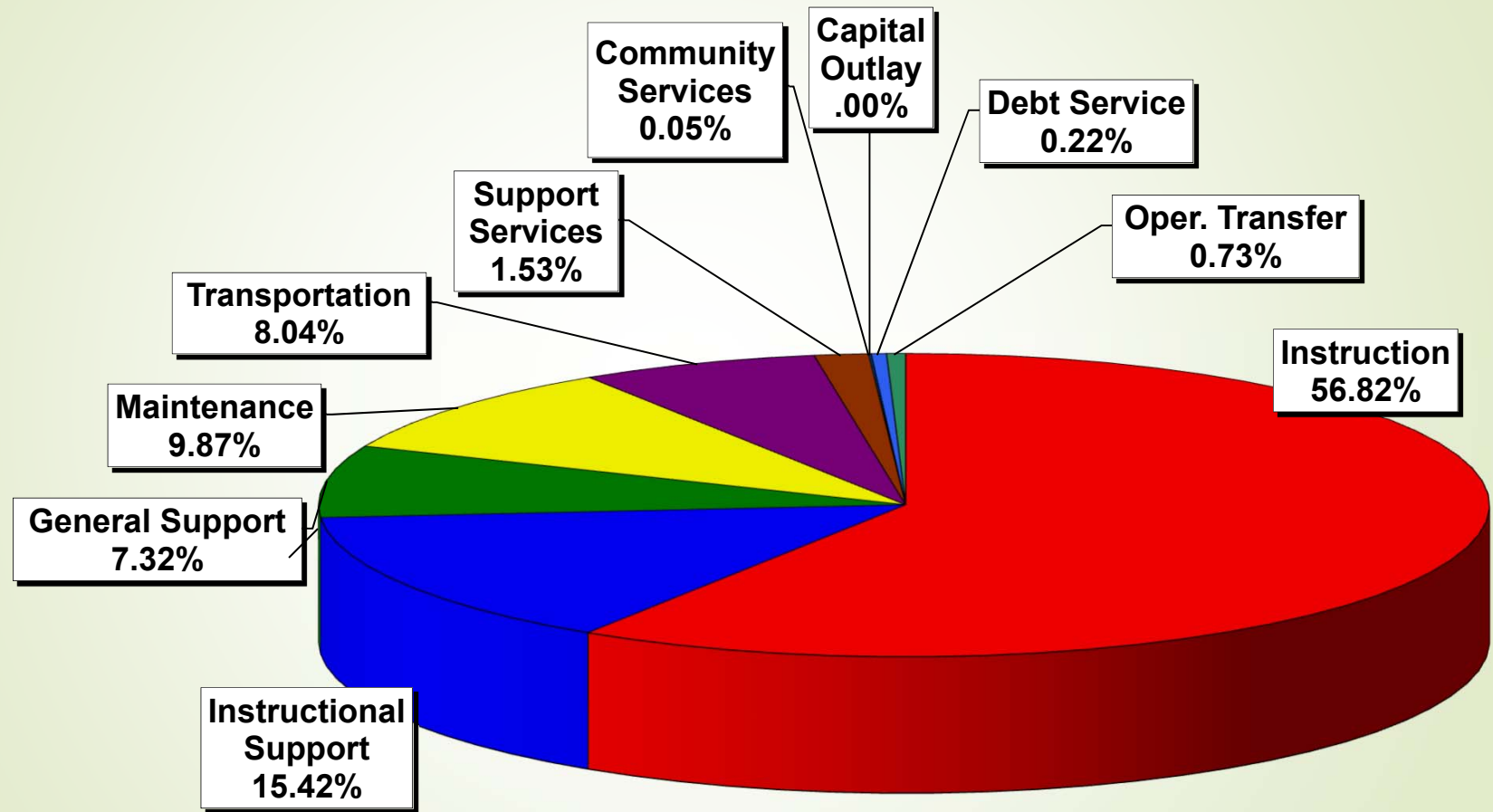
Acct. No.	Account Title	Salaries 01000- 01999	Employee Benefits 02000- 02999	Purchased Services 03000- 03999	Supplies & Materials 04000- 04999	Capital Outlay 05000- 05999	Other Objects 06000- 06999	Other Uses 07000- 07999	Total Expenditures Current Fiscal Year
<b>1000</b>	<b>Instruction</b>								
1100	General Instruction	\$2,209,973.71	\$1,329,602.85	\$33,355.50	\$125,177.50	\$0.00	\$1,015.00	\$820,000.00	\$4,519,124.56
1110	Elementary Instruction	19,420,642.43	7,734,005.59	99,100.96	580,043.36	32,226.57	787.00	285,026.19	\$28,151,832.10
1120	Junior High Instruction	5,139,912.69	2,262,785.19	14,552.10	202,738.83	0.00	160.00	220,308.05	\$7,840,456.86
1130	Senior High Instruction	8,578,870.97	3,819,612.29	97,411.01	294,851.10	7,962.40	4,025.00	192,118.87	\$12,994,851.64
1131	All Secondary Instruction	0.00	0.00	0.00	12,379.50	0.00	0.00	0.00	\$12,379.50
1135	Concurrent Enrollment	0.00	0.00	866,000.00	0.00	0.00	0.00	0.00	\$866,000.00
1150	Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
1210	Students with Disabilities	10,433,792.31	4,920,041.74	8,905.00	43,005.95	0.00	0.00	0.00	\$15,405,745.00
1233	Gifted and Talented	485,480.51	153,356.78	2,335.97	5,256.03	0.00	0.00	0.00	\$646,429.29
1250	Tuition-Stu/Disabilities	0.00	0.00	1,970,000.00	0.00	0.00	0.00	0.00	\$1,970,000.00
1260	Educationally Disadvantaged	54,491.40	32,465.92	3,708.00	50,698.21	0.00	1,642.00	0.00	\$143,005.53
1265	Summer Schl/Ext'd Programs	20,484.16	4,599.12	608.94	1,069.56	0.00	0.00	0.00	\$26,761.78
1270	Limited English Proficient	482,864.81	232,880.23	0.00	10,919.00	0.00	0.00	0.00	\$726,664.04
1280	Homebound	22,215.00	0.00	19,470.00	0.00	0.00	0.00	0.00	\$41,685.00
1290	Other Special Programs	718,752.36	304,370.36	40.00	22,937.80	0.00	200.00	0.00	\$1,046,300.52
1400	Activities	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	\$50,000.00
1410	Student Activities - Elem.	7,524.00	1,638.70	0.00	2,520.00	0.00	0.00	0.00	\$11,682.70
1420	Student Activities - Jr. High	585,602.50	148,466.42	75,921.60	25,686.78	0.00	1,108.52	34,313.83	\$871,099.65
1430	Student Activities - Sr. High	1,947,949.53	469,705.26	688,666.00	149,148.36	2,500.00	10,507.00	28,983.99	\$3,297,460.14
1530	Vocational Educ Grades 9-12	1,442,192.95	571,381.36	6,613.98	107,813.42	0.00	0.00	0.00	\$2,128,001.71
1810	Elementary Distance Learning	82,620.00	44,895.34	109,625.00	5,289.35	0.00	0.00	0.00	\$242,429.69
	<b>Total Instruction</b>	<b>51,633,369.33</b>	<b>22,029,807.15</b>	<b>3,996,314.06</b>	<b>1,639,534.75</b>	<b>42,688.97</b>	<b>19,444.52</b>	<b>1,630,750.93</b>	<b>\$80,991,909.71</b>
<b>2000</b>	<b>Instructional Support</b>								
2100	Support Services-Student	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2110	Guidance Services	1,970,428.87	1,361,205.22	12,415.00	22,304.43	0.00	175.00	0.00	\$3,366,528.52
2111	Supervision of Guidance	3,500.00	759.70	0.00	2,047.50	0.00	0.00	0.00	\$6,307.20
2115	Record Maintenance Services	622,616.25	300,117.59	22,424.50	4,025.00	0.00	0.00	0.00	\$949,183.34
2117	Assessment Services	0.00	8,284.36	10,003.00	1,229.00	0.00	0.00	0.00	\$19,516.36
2122	Attendance Services	24,264.64	43,285.91	5,400.00	6,840.50	0.00	0.00	0.00	\$79,791.05
2123	Social Work Services	372,751.96	231,901.97	100.00	784.94	0.00	0.00	0.00	\$605,538.87
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	2,000.00	11,867.60	0.00	0.00	0.00	0.00	0.00	\$13,867.60
2132	Health Services	1,150,889.00	889,386.74	247,999.00	51,288.90	0.00	7,519.50	0.00	\$2,347,083.14
2140	Psychological Programs	968,382.60	453,480.35	24,310.00	3,600.00	0.00	0.00	0.00	\$1,449,772.95
2152	Speech Services	1,294,633.64	426,447.28	1,240.00	7,210.00	0.00	0.00	0.00	\$1,729,530.92
2153	Hearing Impaired Services	228,835.13	102,441.35	6,015.00	1,534.95	0.00	0.00	0.00	\$338,826.43
2171	Occupational Therapy	640,851.29	240,523.21	3,100.00	10,560.00	0.00	0.00	0.00	\$895,034.50
2172	Physical Therapy	212,587.12	87,072.54	0.00	1,200.00	0.00	0.00	0.00	\$300,859.66
2173	Visions Impaired/Vision Services	60,900.00	24,636.44	0.00	600.00	0.00	0.00	0.00	\$86,136.44
2210	Impv of Instruction Services	12,000.00	2,641.68	0.00	0.00	0.00	0.00	0.00	\$14,641.68
2211	Supv of Improve/Instr Services	192,431.30	43,535.52	22,087.02	4,347.48	2,770.00	500.00	0.00	\$265,671.32
2212	Instr/Curriculum Development	313,974.00	88,840.84	6,111.50	6,300.50	1,130.00	1,200.00	0.00	\$417,556.84
2213	Staff Training (Certified)	144,441.34	40,699.17	151,307.86	27,447.00	5,000.00	4,689.50	0.00	\$373,584.87
2215	Instructional Facilitators	1,385,175.90	1,098,846.90	960.00	6,095.00	0.00	395.00	0.00	\$2,491,472.80
2219	Other Improve/Instr Services	38,461.50	19,393.63	0.00	980.00	0.00	0.00	0.00	\$58,835.13
2221	Supv of Media Services	5,130.26	1,136.54	0.00	1,503.00	0.00	0.00	0.00	\$7,769.80
2222	School Library Services	1,253,051.35	509,393.60	4,340.70	120,219.35	0.00	325.00	74,731.82	\$1,962,061.82
2230	Supv of Special Ed Services	200,700.44	46,915.26	1,700.00	34,129.00	0.00	300.00	0.00	\$283,744.70
2240	Technology Integration	1,911,039.50	923,961.49	15,301.00	192,555.89	194,595.00	95.00	0.00	\$3,237,547.88
2290	Other Support Services	382,048.90	270,221.39	3,550.00	29,637.50	0.00	0.00	0.00	\$685,457.79
	<b>Total Instructional Support</b>	<b>13,391,094.99</b>	<b>7,226,996.28</b>	<b>538,364.58</b>	<b>536,439.94</b>	<b>203,495.00</b>	<b>15,199.00</b>	<b>74,731.82</b>	<b>\$21,986,321.61</b>



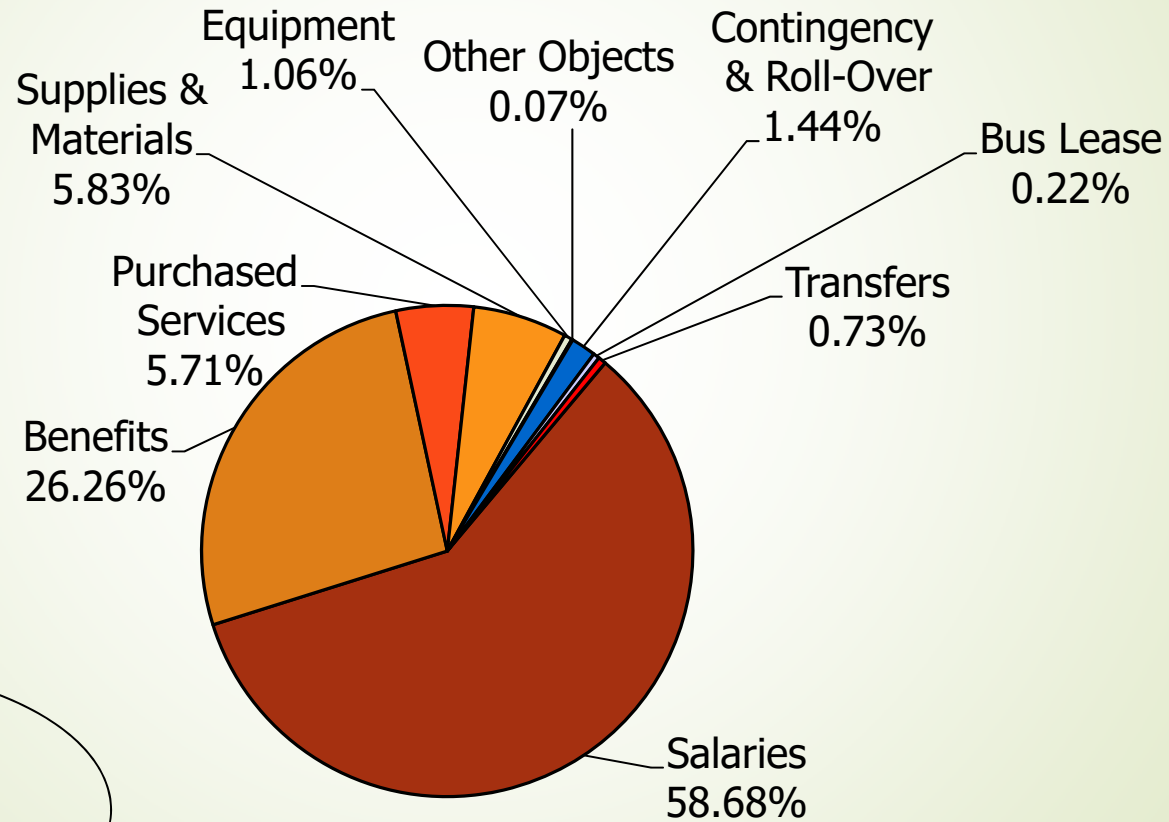
**CAMPBELL COUNTY SCHOOL DISTRICT**  
**General Fund 01 Budgeted Expenditure Summary**  
**2022-2023**

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
<b>3000</b>	<b>General Support</b>	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	\$30,000.00
3310	General Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3311	Superintendent Services	451,094.00	198,158.35	15,750.00	49,904.00	0.00	7,320.00	0.00	\$722,226.35
3321	Principal Services	4,895,498.55	2,187,782.32	43,696.55	118,153.86	0.00	8,280.74	0.00	\$7,253,412.02
3329	Other Support Servi.-Schl Admin	0.00	0.00	0.00	19,488.00	0.00	0.00	0.00	\$19,488.00
3330	Business Administration	437,474.76	172,321.70	39,845.00	13,986.00	0.00	1,800.00	0.00	\$665,427.46
3331	Fiscal Services	371,883.66	134,588.54	60,200.00	27,256.90	942.10	890.00	0.00	\$595,761.20
3332	Purchasing Services	115,998.71	47,488.37	1,620.00	6,421.50	0.00	135.00	0.00	\$171,663.58
3333	Warehouse/Distributing Services	90,856.80	36,657.74	34,143.50	8,784.00	0.00	0.00	0.00	\$170,442.04
3334	Printing Services	195,154.36	91,352.47	31,040.00	57,740.00	7,125.00	100.00	0.00	\$382,511.83
3339	Other Business Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3350	Board of Education Services	0.00	100.00	389,744.50	4,450.00	0.00	26,335.00	0.00	\$420,629.50
3400	General Operation/Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	348,187.50	\$348,187.50
3410	Supv of Maint/Plants	205,886.20	109,054.36	0.00	0.00	0.00	0.00	0.00	\$314,940.56
3420	Operating Building Services	4,269,100.27	1,761,869.66	1,462,225.09	4,393,404.29	29,307.59	3,000.00	3,015.38	\$11,921,922.28
3430	Care/Upkeep of Grounds	267,069.20	85,556.47	47,064.00	33,566.50	0.00	0.00	0.00	\$433,256.17
3440	Care/Upkeep of Equipment	234,247.00	94,643.75	0.00	4,500.00	0.00	0.00	0.00	\$333,390.75
3450	Vehicle Maintenance	51,480.00	12,070.78	2,000.00	24,755.00	0.00	0.00	0.00	\$90,305.78
3460	Security Services	58,060.40	13,257.37	362,228.47	138,378.99	0.00	0.00	0.00	\$571,925.23
3490	Operation/Maint of Plant	52,499.20	8,659.94	0.00	0.00	0.00	0.00	0.00	\$61,159.14
3500	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3510	Student - To/From School	4,210,774.98	2,148,224.46	292,550.00	2,610.00	1,192,311.00	2,847.50	0.00	\$7,849,317.94
3520	Student - Activity	308,393.50	99,841.53	28,960.00	117,768.55	0.00	0.00	0.00	\$554,963.58
3530	Supv of Transportation	377,729.09	126,127.66	24,948.75	11,422.50	4,000.00	1,400.00	0.00	\$545,628.00
3540	Monitoring Services	274,536.75	97,873.46	0.00	0.00	0.00	0.00	0.00	\$372,410.21
3550	Vehicle Servicing	528,512.00	226,358.07	65,183.75	976,987.76	11,800.00	2,500.00	0.00	\$1,811,341.58
3560	Other Student Transportation	91,963.20	34,093.97	0.00	0.00	0.00	0.00	0.00	\$126,057.17
3590	All Other Transportation	25,000.00	69.09	133,634.45	29,090.45	9,750.00	0.00	0.00	\$197,543.99
3810	Planning Services	0.00	0.00	93,496.50	0.00	0.00	0.00	0.00	\$93,496.50
3830	Staff Services	505,385.63	291,836.25	193,213.01	76,854.67	6,029.62	3,373.00	0.00	\$1,076,692.18
3850	Technology Coordination	541,805.21	190,571.47	260,630.00	7,213.50	1,350.00	0.00	0.00	\$1,001,570.18
3900	Other Support Services	2,500.00	551.77	0.00	0.00	0.00	0.00	0.00	\$3,051.77
	<b>Total General Support</b>	<b>18,592,903.47</b>	<b>8,169,109.55</b>	<b>3,582,173.57</b>	<b>6,122,736.47</b>	<b>1,262,615.31</b>	<b>57,981.24</b>	<b>351,202.88</b>	<b>\$38,138,722.49</b>
<b>4000</b>	<b>Community Services</b>								
4190	Non-Allow. Food Serv. Operations	21,768.00	4,983.31	0.00	0.00	0.00	0.00	0.00	\$26,751.31
4300	Community Services	7,720.64	992.11	25,669.00	7,097.50	0.00	2,500.00	0.00	\$43,979.25
	<b>Total Community Services</b>	<b>29,488.64</b>	<b>5,975.42</b>	<b>25,669.00</b>	<b>7,097.50</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>\$70,730.56</b>
<b>5000</b>	<b>Capital Outlay</b>	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
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>
<b>6100</b>	<b>Debt Service-Bus Lease/Pur</b>	0.00	0.00	0.00	0.00	0.00	21,120.39	296,277.02	\$317,397.41
<b>6200</b>	<b>Transfers to Other Funds</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,043,496.74	\$1,043,496.74
	<b>Total Operating Budget</b>	<b>\$83,646,856.43</b>	<b>\$37,431,888.40</b>	<b>\$8,142,521.21</b>	<b>\$8,305,808.66</b>	<b>\$1,508,799.28</b>	<b>\$116,245.15</b>	<b>\$3,396,459.39</b>	<b><u>\$142,548,578.52</u></b>

# General Fund 01 Expenses by Function 2022-2023 Total \$142,548,578



# Campbell County School District FY2023 Expenditures by Object General Fund 01

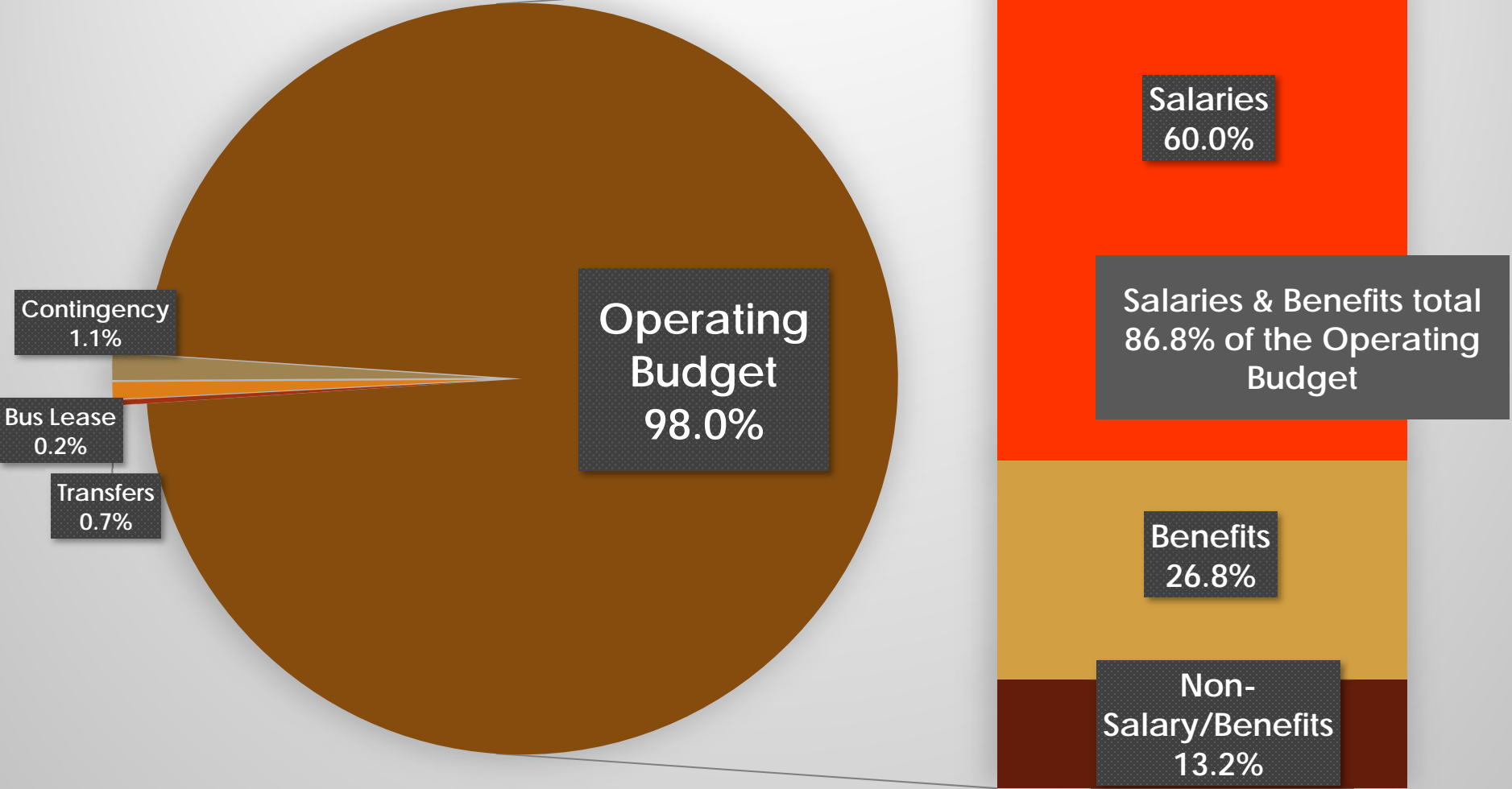


Total Expenses  
\$142,548,578

# 2022-2023 Campbell County School District General Fund 01 Budget Summary

Operating	\$139,548,925
Bus Lease	317,397
Contingency	1,638,759
Oper Transfers	1,043,497
<b>Budget Total</b>	<b>\$142,548,578</b>

Operating Budget	
Salaries	\$ 83,646,856
Benefits	37,431,888
Non-S&B	18,470,181
<b>Total</b>	<b>\$139,548,925</b>



# General Fund 01 Increase

➤ 2022-2023 Budget	\$142,548,578
➤ 2021-2022 Budget	<u>142,236,340</u>
➤ Increase in Fund 01	\$ 312,238 or +0.22%



# General Funds Summary

➤ General Fund 01	\$142,548,578
➤ Healthy Communities 03	62,125
➤ Sick Leave 04	<u>60,000</u>
➤ All FY2022 General Funds	\$142,670,703
➤ Previous Year Total	<u>142,381,736</u>
Increase	\$ 288,967 or +0.20%

# Budget Summary for Approval 2022-2023

➤ General Funds (0x)	\$142,670,703
➤ Special Revenues (2x)	54,605,207
➤ Capital Projects (3x)	35,267,115
➤ Nutrition Services, CAT (5x)	5,802,118
➤ Insurance (60)	<u>28,034,666</u>
➤ GRAND TOTAL – All Funds	\$266,379,809

Increase of \$2,931,052 or 1.21%  
from prior year