

The background of the slide is a grayscale photograph of several students in a science laboratory. They are seated at desks, focused on their work with microscopes. The lighting is soft, and the overall tone is educational and professional. The text is overlaid on this background.

**CAMPBELL COUNTY  
SCHOOL DISTRICT**

**PRELIMINARY  
BUDGET FY2025**

May 14, 2024

Campbell County School District  
**BUDGET SUMMARY**  
**FY2025 PRELIMINARY ALL FUNDS**

Fund Type / Description		2021-2022 as Amended	2022-2023 As Amended	2023-2024 Adopted	<b>2024-2025 Preliminary</b>	Inc. / (Dec.) from Prior Budget	Percent Increase / Decrease
<b>General Funds</b>							
General Fund	01	\$142,236,340.37	\$142,548,578.52	\$149,350,681.21	<b>\$155,902,348.05</b>	\$6,551,666.84	4.39%
Healthy Communities	03	85,395.84	62,124.98	57,500.00	<b>56,500.00</b>	(\$1,000.00)	-1.74%
Sick Leave	04	60,000.00	60,000.00	60,000.00	<b>60,000.00</b>	\$0.00	0.00%
Total General Funds		142,381,736.21	142,670,703.50	149,468,181.21	<b>156,018,848.05</b>	\$6,550,666.84	4.38%
<b>Special Revenue Funds</b>							
Grants	20	42,250,000.00	40,046,067.45	26,000,000.00	<b>16,805,000.00</b>	(\$9,195,000.00)	-35.37%
Building Special Revenue	21	1,600,000.00	1,850,000.00	1,850,000.00	<b>1,850,000.00</b>	\$0.00	0.00%
Major Maintenance	22	8,560,368.52	10,915,000.00	12,110,000.00	<b>14,260,000.00</b>	\$2,150,000.00	17.75%
Rec Grants	25	2,568,965.65	2,594,139.23	2,589,816.73	<b>2,673,610.00</b>	\$83,793.27	3.24%
Total Special Revenues		54,979,334.17	55,405,206.68	42,549,816.73	<b>35,588,610.00</b>	(\$6,961,206.73)	-16.36%
<b>Capital Project Funds</b>							
Depreciation	31	24,324,704.10	33,128,987.32	39,988,478.88	<b>33,478,137.88</b>	(\$6,510,341.00)	-16.28%
Component Projects	32	1,262,708.78	1,557,217.00	1,471,204.38	<b>954,038.88</b>	(\$517,165.50)	-35.15%
Major Capital	33	1,318,627.69	6,754,721.25	6,726,305.87	<b>9,892,557.06</b>	\$3,166,251.19	47.07%
Capital Recreation Projects	34	5,199,549.42	7,678,180.14	8,634,258.08	<b>3,524,021.88</b>	(\$5,110,236.20)	-59.19%
Total Capital Projects		32,105,589.99	49,119,105.71	56,820,247.21	<b>47,848,755.70</b>	(\$8,971,491.51)	-15.79%
<b>Enterprise Funds</b>							
Nutrition Services	50	6,371,348.92	6,003,127.84	6,402,720.06	<b>6,476,993.05</b>	\$74,272.99	1.16%
K' Enterprise Fund	51	54,772.68	57,527.96	50,279.86	<b>33,000.00</b>	(\$17,279.86)	-34.37%
Total Enterprise		6,426,121.60	6,060,655.80	6,452,999.92	<b>6,509,993.05</b>	\$56,993.13	0.88%
<b>Internal Service Funds</b>							
Insurance	60	27,555,975.41	28,034,666.33	28,165,837.10	<b>28,896,546.30</b>	\$730,709.20	2.59%
<b>ALL FUNDS TOTAL</b>		<b>\$263,448,757.38</b>	<b>\$281,290,338.02</b>	<b>\$283,457,082.17</b>	<b>\$274,862,753.10</b>	<b>(\$8,594,329.07)</b>	<b>-3.03%</b>

## CCSD GENERAL FUND 01 BUDGETED REVENUE/EXPENDITURE COMPARISON

REVENUES	2021-2022 as Amd'd 6/14/2022	2022-2023 As Amd'd 6/13/2023	2023-2024 Adopted	2024-2025 Preliminary	Inc/(Dec) Over Previous Year	% Inc/(Dec)
Budget Support-Reserves						
Accumulated in Prior Years	309,591.28	2,758,218.77	<b>2,941,123.64</b>	<b>3,044,348.05</b>	103,224.41	3.51%
Excess Rev. Collected-Prior Years	0.00	28,173,983.89	<b>56,491,761.88</b>	<b>0.00</b>	(56,491,761.88)	-100.00%
Local Revenue	94,140,313.78	170,350,162.77	<b>154,605,632.00</b>	<b>141,884,000.00</b>	(12,721,632.00)	-8.23%
County Revenue	23,633,435.31	39,895,621.13	<b>36,883,152.00</b>	<b>34,029,000.00</b>	(2,854,152.00)	-7.74%
State Revenue	24,043,000.00	23,750,329.74	<b>23,770,000.00</b>	<b>25,470,000.00</b>	1,700,000.00	7.15%
Federal Revenue	85,000.00	60,000.00	<b>70,000.00</b>	<b>70,000.00</b>	0.00	0.00%
Other Revenue	25,000.00	405,000.00	<b>905,000.00</b>	<b>1,405,000.00</b>	500,000.00	55.25%
Losses/Sale of Assets/Cap Leases/Transfers						
Operating Transfers	0.00	0.00	<b>0.00</b>	<b>0.00</b>	0.00	0.00%
Recapture	0.00	(122,844,737.78)	<b>(126,315,988.31)</b>	<b>(50,000,000.00)</b>	76,315,988.31	-60.42%
<b>TOTAL REVENUE</b>	<b>142,236,340.37</b>	<b>142,548,578.52</b>	<b>149,350,681.21</b>	<b>155,902,348.05</b>	<b>6,551,666.84</b>	<b>4.39%</b>
<b>EXPENDITURES</b>						
Operating Budget	139,098,979.68	136,063,004.86	<b>145,817,801.18</b>	<b>152,131,960.18</b>	6,314,159.00	4.33%
Bus Lease/Purchase P & I	614,344.00	160,924.51	<b>317,397.41</b>	<b>447,844.86</b>	130,447.45	41.10%
Contingency/Roll-Over	2,362,135.76	2,367,911.00	<b>2,171,985.88</b>	<b>2,279,046.27</b>	107,060.39	4.93%
Operating Transfers	2,377,124.50	3,644,500.00	<b>1,043,496.74</b>	<b>1,043,496.74</b>	0.00	0.00%
<b>TOTAL EXPENDITURES</b>	<b>144,452,583.94</b>	<b>142,236,340.37</b>	<b>149,350,681.21</b>	<b>155,902,348.05</b>	<b>6,551,666.84</b>	<b>4.39%</b>
Budget Assessed Value History: FY2022 \$3,392,572,551 - FY2023 \$4,539,270,189 - FY2024 \$5,706,025,264 - FY2025 \$5,200,000,000 estimated						



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

Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
Budget Support/Prior Years	80100	\$309,591.28		\$2,758,218.77		\$2,941,123.64	<b>\$3,044,348.05</b>	\$103,224.41	3.51%
Excess Revenue Collected in Prior Years	80100	0.00	0.00	28,173,983.89	0.00	56,491,761.88		(\$56,491,761.88)	-100.00%

Local Revenue	Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
	<b>REVENUE FROM LOCAL SOURCES</b>		<b>81xxx</b>							
	Special District Taxes (25 Mill)	81111	84,814,313.78	83,468,535.70	113,481,754.73	170,487,864.19	142,650,632.00	<b>130,000,000.00</b>	(\$12,650,632.00)	-8.87%
	Operations Mill	81112	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	<b>0.00</b>	\$0.00	0.00%
	Motor Vehicle Taxes	81120	8,000,000.00	5,648,318.00	6,000,000.00	5,768,854.56	5,900,000.00	<b>5,900,000.00</b>	\$0.00	0.00%
	Car Company Taxes	81130	75,000.00	55,742.63	75,000.00	60,370.01	65,000.00	<b>65,000.00</b>	\$0.00	0.00%
	Penalties & Interest on Delinquent Taxes	81140	120,000.00	186,899.22	200,000.00	121,256.68	125,000.00	<b>250,000.00</b>	\$125,000.00	100.00%
	BOCES Tax	81170	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	<b>0.00</b>	\$0.00	0.00%
	Tuition	813xx								
	Concurrent Enrollment Tuition	81302	685,000.00	865,221.50	900,000.00	829,443.00	900,000.00	<b>900,000.00</b>	\$0.00	0.00%
	Regular Day School Tuition	81320	0.00	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	<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	<b>0.00</b>	\$0.00	0.00%
	Adult Education Fees	81340	1,000.00	980.00	1,000.00	375.00	1,000.00	<b>3,000.00</b>	\$2,000.00	200.00%
	Cooperative Programs	81360	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	<b>0.00</b>	\$0.00	0.00%
	Earnings on Investments	81500								
	Interest & Dividends	81510	15,000.00	85,298.86	150,000.00	3,560,845.47	3,800,000.00	<b>3,520,000.00</b>	(\$280,000.00)	-7.37%
	Other Interest Earned	81590	30,000.00	13,002.44	15,000.00	343,097.21	350,000.00	<b>400,000.00</b>	\$50,000.00	14.29%
	Pupil Activities	81700								
	Student Fees	81740	30,000.00	41,983.35	45,000.00	50,189.36	50,000.00	<b>50,000.00</b>	\$0.00	0.00%
	Other Pupil Activity Income	81790	0.00	230.00	0.00	140.00	0.00	<b>0.00</b>	\$0.00	0.00%
	Pmts to State Foundation Program (Recapture)	81800	0.00	0.00	(41,600,000.00)	(122,844,737.78)	(126,315,988.31)	<b>(50,000,000.00)</b>	(\$76,315,988.31)	60.42%
	Indirect Costs	81850	200,000.00	293,727.75	300,000.00	484,772.71	475,000.00	<b>550,000.00</b>	\$75,000.00	15.79%
	Other Local Revenue	81900								
	Rental, School Facilities	81910	30,000.00	17,515.00	20,000.00	33,600.00	30,000.00	<b>42,000.00</b>	\$12,000.00	40.00%
	Contributions & Donations	81920	1,000.00	0.00	1,000.00	0.00	1,000.00	<b>1,000.00</b>	\$0.00	0.00%
	Refund of Prior Years Expenditures	81950	10,000.00	150,628.09	150,000.00	1,576.82	10,000.00	<b>10,000.00</b>	\$0.00	0.00%
	Transportation - Public	81981	5,000.00	13,427.34	15,000.00	27,323.92	30,000.00	<b>30,000.00</b>	\$0.00	0.00%
	Miscellaneous	81990	4,000.00	1,097.52	2,000.00	2,984.41	3,000.00	<b>3,000.00</b>	\$0.00	0.00%
	ERATE Discount, Rebate, or Reimbursement	81991	120,000.00	184,779.95	150,000.00	211,388.74	215,000.00	<b>160,000.00</b>	(\$55,000.00)	-25.58%
	Sub Total - Local Revenue excluding Recapture		94,140,313.78	91,027,387.35	121,505,754.73	181,984,082.08	154,605,632.00	<b>141,884,000.00</b>	(\$12,721,632.00)	-8.23%
	Total Local Revenue deducting Recapture		94,140,313.78	91,027,387.35	79,905,754.73	59,139,344.30	28,289,643.69	<b>91,884,000.00</b>	\$63,594,356.31	224.80%

County Revenue	Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
	<b>REVENUE FROM COUNTY SOURCES</b>		<b>82xxx</b>							
	Unrestricted Grants in Aid	82100								
	6 Mill County Equalization Tax	82110	20,355,435.31	20,032,448.19	27,235,621.13	40,917,086.45	34,236,152.00	<b>31,200,000.00</b>	(\$3,036,152.00)	-8.87%
	Motor Vehicle Tax	82120	1,915,000.00	1,355,596.30	1,400,000.00	1,384,525.05	1,400,000.00	<b>1,450,000.00</b>	\$50,000.00	3.57%
	Car Company Tax	82130	18,000.00	13,378.23	15,000.00	14,488.80	15,000.00	<b>15,000.00</b>	\$0.00	0.00%
	Penalties & Interest on Delinquent Taxes	82140	145,000.00	44,856.33	45,000.00	29,101.85	32,000.00	<b>64,000.00</b>	\$32,000.00	100.00%
	Fines & Forfeitures	82150	1,200,000.00	1,161,868.39	1,200,000.00	1,184,748.47	1,200,000.00	<b>1,300,000.00</b>	\$100,000.00	8.33%
	Other	82190	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
	Total County Revenue		23,633,435.31	22,608,147.44	29,895,621.13	43,529,950.62	36,883,152.00	<b>34,029,000.00</b>	(\$2,854,152.00)	-7.74%

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

Account Title	Acct. No.	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2024-2025 Budget	Budget to Budget Inc/(Dec)	Bdgt to Bdgt Inc/(Dec)
<b>REVENUE FROM STATE SOURCES</b>	<b>83xxx</b>								
Foundation Program (Entitlement)	83110	22,693,000.00	48,904,616.55	0.00	0.00	0.00	<b>0.00</b>	\$0.00	100.00%
Audit Adjustment - Foundation Program	83111	(500,000.00)	(76,312.65)	(500,000.00)	0.00	(500,000.00)	<b>(500,000.00)</b>	\$0.00	0.00%
Special Programs Reimbursement	83120	0.00	0.00	0.00	22,400,329.74	22,400,000.00	<b>23,900,000.00</b>	\$1,500,000.00	6.70%
Taylor Grazing	83130	40,000.00	33,543.11	40,000.00	0.00	70,000.00	<b>70,000.00</b>	\$0.00	0.00%
Tax Shortfall	83160	7,174,788.93	7,174,788.93	0.00	0.00	0.00	<b>36,315,000.00</b>	\$36,315,000.00	0.00%
Out-of-State Tuition Reimbursement	83180	10,000.00	0.00	10,000.00	0.00	0.00	<b>0.00</b>	\$0.00	100.00%
Other State Unrestricted	83190	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Payments Made to Recapture Districts	83191	(7,174,788.93)	0.00	0.00	0.00	0.00	<b>(36,315,000.00)</b>	(\$36,315,000.00)	0.00%
Restricted State Grants-In-Aid	83200	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Other State Restricted	83290	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
WY Retirement Reimbursement	83291	1,800,000.00	1,728,754.84	1,800,000.00	1,643,213.24	1,800,000.00	<b>2,000,000.00</b>	\$200,000.00	11.11%
<b>Total State Revenue</b>		<b>24,043,000.00</b>	<b>57,765,390.78</b>	<b>1,350,000.00</b>	<b>24,043,542.98</b>	<b>23,770,000.00</b>	<b>25,470,000.00</b>	<b>\$1,700,000.00</b>	<b>7.15%</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>84xxx</b>								
Unrestricted Grants in Aid	84100								
Impact Aid	84110	85,000.00	49,293.00	60,000.00	70,510.00	70,000.00	<b>70,000.00</b>	\$0.00	0.00%
<b>Total Federal Revenue</b>		<b>85,000.00</b>	<b>49,293.00</b>	<b>60,000.00</b>	<b>70,510.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>OTHER REVENUE</b>	<b>85xxx</b>								
Operating Transfer fr other General Funds	85201	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Operating Transfer fr Special Revenue	85220	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Sale of Fixed Assets-Non-Recapturable	85311	0.00	2,550.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Sale of Fixed Assets	85312	0.00	9,500.00	0.00	0.00	0.00	<b>0.00</b>	\$0.00	0.00%
Compensation for Losses	85320	25,000.00	1,783.46	5,000.00	22,700.00	5,000.00	<b>5,000.00</b>	\$0.00	0.00%
Capital Lease	85500	0.00	393,653.00	400,000.00	422,942.00	900,000.00	<b>1,400,000.00</b>	\$500,000.00	55.56%
<b>Total Other Revenue</b>		<b>25,000.00</b>	<b>407,486.46</b>	<b>405,000.00</b>	<b>445,642.00</b>	<b>905,000.00</b>	<b>1,405,000.00</b>	<b>\$500,000.00</b>	<b>55.25%</b>
<b>TOTAL - ALL REVENUE W/O BUDGET SUPPORT</b>		<b>141,926,749.09</b>	<b>171,857,705.03</b>	<b>111,616,375.86</b>	<b>127,228,989.90</b>	<b>89,917,795.69</b>	<b>152,858,000.00</b>	<b>\$62,940,204.31</b>	<b>70.00%</b>
<b>GRAND TOTAL - ALL REVENUE</b>		<b>\$142,236,340.37</b>	<b>\$171,857,705.03</b>	<b>\$142,548,578.52</b>	<b>\$127,228,989.90</b>	<b>\$149,350,681.21</b>	<b>\$155,902,348.05</b>	<b>\$6,551,666.84</b>	<b>4.39%</b>

Assessed Value	
2020-2021	\$4,242,015,313
2021-2022	\$3,392,572,551
2022-2023	\$4,539,270,189
2023-2024	\$5,706,025,264
2024-2025	\$5,200,000,000 <i>estimated</i>

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

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