

2019 – 2020 OFFICIAL BUDGET



CAMPBELL INDEPENDENT SCHOOL DISTRICT

We are READY: Responsibly Engaging and Advancing Dedicated Youth

CAMPBELL INDEPENDENT SCHOOL DISTRICT

Campbell, Texas

ANNUAL BUDGET FOR FISCAL YEAR

From September 1, 2019 to August 31, 2020

BOARD OF TRUSTEES

Frank Owens, President

Steve Gilcrest, Vice President

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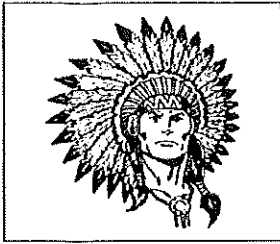
APPOINTED OFFICIALS

Dr. Denise Morgan, Superintendent

Hub Bares, Business Manager

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CAMPBELL Independent School District
480 North Patterson
Campbell, TX 77422
903-862-3259
Dr. Denise Morgan, Superintendent

August 26, 2019

Dear Campbell ISD Board of Trustees and Community Partners,

Annually Campbell ISD (CISD) must prepare and present a budget for the new school year. This year, the legislature passed House Bill 3 (HB3) which changed the formula funding method used since 2005. With the passage of HB3, we are required by law to reduce the tax rate to no greater than 97 cents down from \$1.04 in previous years. Effectively, we will maintain approximately the same amount of local revenue due to increasing property values. As the Commissioner of Education, lawyers, and Texas Education Agency officials interpret the language of HB3 there still may be some required changes and amendments to budgets throughout the year. For CISD, we will work off of a budget of approximately \$3.7 million dollars. While this may seem to be a large amount of money, once we pay all staff, utilities, and transportation much of our money is already spent.

Each year, in order to provide the best education for the students of CISD, the district administration prioritizes classroom needs. Once again, we have entered into partnerships with other local school districts as well as community colleges. We continue to offer dual credit and vocation programs through these agreements, while still offering the foundation programs here in Campbell.

Although budget planning is a continuous process of checks and balances, CISD prepared the 2019-2020 budget with the students' needs as the center focus. The following documentation outlines our budget with supporting documentation.

Sincerely,

Dr. Denise Morgan
Superintendent

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The CAMPBELL ISD will hold a public meeting at 6:30 PM 08/26/2019 in Campbell School Administration Building Campbell, TX. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax:	\$0.970000 /\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.000000 /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	3.836603% (increase) or	% (decrease)
Debt service	0.000000% (increase) or	% (decrease)
Total expenditures	3.836603% (increase) or	% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$142,751,492	\$168,473,025
Total appraised value* of new property**	\$2,752,200	\$4,841,720
Total taxable value*** of all property	\$106,517,112	\$123,555,869
Total taxable value*** of new property**	\$2,632,110	\$4,667,910

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness: \$0

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040000	\$0.000000*	\$1.040000	\$3,696	\$8,219
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.980750	\$0.000000*	\$0.980750	\$3,888	\$8,027
Proposed Rate	\$0.970000	\$0.000000*	\$0.970000	\$3,769	\$9,564

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$98,164	\$120,364
Average Taxable Value of Residences	\$74,416	\$85,604
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.040000	\$0.970000
Taxes Due on Average Residence	\$773.92	\$830.35
Increase (Decrease) in Taxes	\$0.00	\$56.43

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.970000. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 0.970000.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$2,073,743
Interest & Sinking Fund Balance(s)	\$70,450

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Legal Basis for Adoption of the Official Budget

The following is taken from 2. Budgeting, A Module of the Texas Education Agency Financial Accountability System Resource Guide published by the Texas Education Agency. Update 14.0 – January 2010

2.6 Legal Requirements for Budgets

Legal requirements for school district budgets are formulated by the state, TEA, and the local district. In addition to these requirements, individual school districts also may have their own legal requirements for budget preparation. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with *state legal mandates, TEA legal requirements and local district requirements* for basic budget development and submission.

2.6.1 Statement of Texas Law

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.

Note: TEA recommends that an <i>interactive</i> approach between the board of trustees and the superintendent be taken to establish the budget process and define related roles and responsibilities.

- The district budget must be prepared by a date set by the state board of education, currently August 31 (June 30 if the district uses a July 1 fiscal year start date). In order for the budget to be adopted by the board of trustees, inclusive of amendments, the district budget must be prepared by August 20 (June 19 if the district uses a July 1 fiscal year start date).
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- Concurrently with the publication of notice of the budget above, a school district must post a summary of the proposed budget on the school district's Internet website or in the district's central administrative office if the school district has no Internet website. The budget summary must include a comparison to the previous year's actual spending and information relating to per-student and aggregate spending on instruction, instructional support, central administration, district operations, debt service, and any other category designated by the commissioner. (Section 44.0041, TEC).

The summary of the budget should be presented in the following function areas:

- (A) Instruction – functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (D) District Operations – functions 51, 52, 53, 34, 35
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The “per student” will be based on student enrollment.

- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate unless the district elects to adopt a tax rate before receiving the certified appraisal roll for the district as provided by Section 26.05(g), Tax Code (see the following point if the district elects to adopt the tax rate first). Additionally, a school district **must publish a revised notice and hold another public meeting before the district may adopt a tax rate** that exceeds the following: (1) The rate proposed in the notice prepared using the estimate; or (2) The district’s rollback rate determined under Section 26.08, Tax Code, using the certified appraisal roll.
- If a school district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate as provided by TEC 44.004. Following adoption of the tax rate, the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The school district may use the certified estimate of taxable value in preparing a notice.
- HB 3, 81st Regular Session, added TEC 39.084 which requires that on final approval of the budget by the school board, the school district shall post on the district’s Internet website a copy of the adopted budget. The website must prominently display the electronic link to the adopted budget until the third anniversary of the date the budget was adopted.

2.6.2 TEA Legal Requirements

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date). In order to prepare the public notice to be published 10 days prior to the meeting, the district budget must be prepared by a date set by the state board of education, currently August 20 (June 19 if the district uses a July 1 fiscal year start date).
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.

Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in Exhibit 2 in section 2.6.3.

Note: Districts may prepare and approve budgets for other funds and/or with even greater detail at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.

- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.
- A school district must amend the official budget *before* exceeding a *functional expenditure category*, i.e., instruction, administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

2.6.3 Local District Requirements

In addition to state legal requirements, individual school districts may establish their own requirements for annual budget preparation. Local fiscal policies may dictate budgetary requirements which go beyond those required by the Texas Education Code and TEA. These policies may include:

- Fund balance levels
- Debt service fund balance accumulation
- Investment requirements

- Property tax exemption parameters
- Financial performance comparison measures
- Staffing levels

Exhibit 2. Legal Requirements for Funds to be Budgeted

Fund	Budgeted on an Annual Basis	Budgeted on a Multi-year Basis	Submitted to PEIMS
General	Required	Optional	Yes
Special Revenue	Optional	Required	No
Food Service *	Required	Optional	Yes
Capital Projects	Optional	Required	No
Debt Service **	Required	Optional	Yes
Enterprise	Optional	Optional	No
Internal Service	Optional	Optional	No
Fiduciary	Optional	Optional	No

* The Food Service Fund must be budgeted and submitted to PEIMS regardless of the type of fund used to account for school nutrition programs. A school district may account for these operations in a Special Revenue Fund, an Enterprise Fund, or within the General Fund. All expenditures in the Special Revenue Fund and/or Capital Projects Fund must be budgeted on a fiscal year basis (legal basis) if the district does not have a policy directing administration to adopt a budget in these areas on a project basis (except food service fund which is always budgeted on a fiscal year basis).

** Debt Service Fund budgets are required if there are any expenditures in Function 71, Debt Service.

2019-2020 Budget and Tax Rate Adoption Calendar

September, 2018 through August, 2019 - Ongoing budget status updates with the Superintendent and Administrative Staff.

September, 2018 through August, 2019- Board of Trustee legislative, federal funding, and budget status monthly reports.

September 20, 2018 – Approved electrical access around the new bleachers and termite extermination and a budget amendment for property taxes for prior years.

October 18, 2018- Approved Tax Resale Deed for property sold at auction and the Textbook Committee.

November 15, 2018 – Held the Financial Integrity Rating System of Texas hearing and discussion for 2016-2017. The roof needs to be replaced.

December 20, 2018 – Approved the annual investment policy and strategies and the Quarterly Investment Report.

January 17, 2019 – Board of Trustee approved the 2016-2017 Annual Financial Audit Report by Rutherford & Taylor.

February 7, 2019– Budget Planning schedule presented.

February 21, 2019– Preliminary Budget Projections for 2019-2020 were reviewed. Adopted the 2019-2020 Campbell ISD Calendar and approved the Depository Contracts with Alliance Bank through 2021..

March 14, 2019– Board of Trustee heard presentations for roof repairs/replacement from Merit Roofing, Honey Roofing and DK Haney Roofing. Approved the contract renewal with Auditors Rutherford Taylor and Company.

April 3, 2019– Approved hiring Merit Roofing Systems to reroof the school building with the exception of the Ag shop.

April 18, 2019 – Board of Trustee approved employee contracts and a budget amendment to move \$438,000 from Fund Balance to pay for the new roof (i.e. 85,000 sq ft of Duro-Last 50-Mil White PVC Roof System for \$453,825, less the Ag Building \$24,304, plus Potential Decking replacement and added supplies \$8479). Authorized superintendent to negotiate a favorable rate on the electricity contract renewal and approved the Quarterly Investment Report.

May 16, 2019 - Board of Trustee approve resolutions to approve school hours to be 7:50 to 3:25 and summer school dates for 2019-2020 to be June 3rd thru the 27th. MP2, a subsidiary of Shell Oil was reported as the selected electricity provider.

June 20, 2019– Budget workshop date set for July 10th.

July 10, 2019 – Budget workshop held. Salary schedules and rates established for the upcoming budget. Health premiums also approved. Hunt County Central Appraisal District certifies and delivers estimated appraisal roll.

July 18, 2019 – Held discussion on property values, the funding lag used in the past and the impact of HB3 changing to current year values for the new funding plans.

August 14, 2019 – Reported on the Quarterly Investment Report and approved the final end of year 2018-2019 budget amendments.

August 26, 2019 – Public hearing, detailed discussion and approval of 2019–2020 proposed budget and tax rate and the approval of the vendor to resurface both gym floors and adopt the Interlocal agreement with Region 10 Education Service Center.

Campbell Independent School District 2019-2020 Budget Overview

The continuous improvement model for financial management implemented by the CISD administration has evolved with new insight and challenges. The four 'S' concept of "strategize, search, study, set" in regards to the CISD budget is vital in our efforts to meet the financial challenges we face. The district has developed the following as part of our ongoing efforts:

- A comprehensive multi-year financial projection,
- Continue annual analysis of peer districts comparative financial data,
- Engage stakeholder groups in the budget process,
- Interaction among Superintendent, Business Manager, Staff and the Board of Trustees regarding the budget throughout the year.

Every manager will be responsible for evaluating all programs within their area of responsibility annually using the above information. The comparative data and feedback from stakeholders will be particularly helpful as delivery methods are evaluated for all programs and services. CISD's financial objectives are threefold:

1. Maintain quality instruction and support programs,
2. Achieve a balanced budget where expenditures are within limits of revenue retained under current school finance legislation, and
3. Maintain appropriate fund balance reserves.

It is important that readers understand where district revenues come from and how funds are spent, especially in the operating fund, since it is subject to revenue limitations under current school finance legislation.

71.76% of the Operating Fund revenue is derived from the State and 0.46% is derived from Federal sources. The remaining revenue is derived from local funds including 26.78% from property tax collections and 1.00% from other local sources including interest income, game receipts, and pre-k program fees.

58.39% of the Operating Fund expenditures involve instructional delivery with another 10.96% for instructional support. Remaining expenditures include 18.37% for plant operations, technology and security; 1.70% for debt, and 10.59% for general administration including appraisal district fees.

Legislative Scenario -

School finance was a major issue during the 86th Regular Legislative Session, but was somewhat overshadowed by other legislative agendas. The regular session ended with no

additional funding for school finance. A special session was called and House Bill (HB) 21 passed making little changes to the amount of funding some districts receive. HB 21 did not restore the funding reductions in public education from prior sessions. The District's general fund revenue remains based on a formula driven system that is directly tied to the weighted average daily attendance of the students and other key factors.

Current -

Key formula funding factors from the 86th Legislative Session offered new funds for the 2019-2020 fiscal year.

The 2019-2020 budget includes an increase in payroll expenses of 4.53%, due mainly to the mandated wage increases from HB3, the normal progression through the steps in the approved salary schedule and employee turnover.

The vision for the current budget development process has been to provide adequate resources to support the success and encourage engagement of current students while strategically planning to insure the success of future students in the manner commensurate with community expectations.

Property Values –

The total value of all taxable property within the boundaries of the District increased from the 2018 values. This increase was due to a general increase and to new construction.

Enrollment –

One of our most significant challenges involves projecting enrollment and, more importantly, the weighted average daily attendance (WADA). WADA is the figure used by the State for school funding, which represents weighted funding for students enrolled in various programs and attending school.

The actual enrollment for 2018-2019 dropped from what was projected. Likewise, the average daily attendance remained lower, impacting WADA. We do anticipate our enrollment to remain flat for expense planning purposes, but continue to take a more conservative approach for projecting revenues based upon the 2019-2020 WADA calculations. The principals are continuing steps to address the attendance rate. We remain optimistic that the new programs offered at CISD will draw in and retain more students.

Multi-Year Budget Plan Methodology & Assumptions –

The budget development process involves many variables. Estimating these variables poses significant challenges when trying to adopt a balanced budget and maintain a targeted level of fund balance.

Some of the major variables involve:

- The number of students enrolled at each campus
- The weighting and attendance rate of students enrolled
- The number and type of teachers and courses needed
- The tax roll after the effect of changes throughout the year
- The percentage of tax revenue collections
- Changes in federal and state funding
- Interest rates earned and paid

Basic 2019-2020 Estimates –

- Enrollment: 300
- Average daily attendance (ADA): 260
- Daily attendance rate: 95%
- Local tax base (“Freeze Adjusted Taxable”): \$103,078,073
- Amounts are allocated to each school on a weighted per pupil basis for miscellaneous expenses, and are differentiated by elementary and secondary.
- Current year tax collections rate: 98%

State law requires the CISD to officially adopt budgets for three funds:

- ✓ Operating Fund
- ✓ Child Nutrition Fund
- ✓ Debt Service

The Operating Fund provides for the day-to-day operation of schools and offices. The Child Nutrition Fund provides for salaries and food to operate the school cafeteria. The Debt Service fund provides for the repayment of principal and interest on bonded debt.

One of the by-products of the budgeting process is the opportunity for the District to communicate to the community, staff and students some of the District's strengths and challenges in an environment that promotes trust and collaboration.

The proposed budget for 2019-2020 includes a focus on core instruction and additional intervention opportunities for students. Another key factor is quality staffing to provide instruction and support for students and teachers.

While our approach to compensation and budgeting is more conservative, we believe it creates the most stability for our staff and represents the most sustainable approach for our community. Alternatives involving immediately increasing the tax burden on our community under the current economic conditions, exhausting our reserves or assuming there will be additional funding coming from the State in the next few years are not recommended at this time.



OFFICIAL BUDGET

The Official Budget is presented for the Operating Fund, the Child Nutrition Fund and the Debt Service Fund.



Campbell Independent School District

OFFICIAL BUDGET

FISCAL YEAR 2019-2020

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,032,196	47,038	-	1,079,234
State Revenue	2,665,804	6,826	-	2,672,630
Federal Revenue	17,000	165,000	-	182,000
Total Revenues	3,715,000	218,864	-	3,933,864
Appropriations				
11 - Instruction	1,816,244	-	-	1,816,244
12 - Library & Media Services	47,878	-	-	47,878
13 - Curriculum/Instructional Staff Development	78,443	-	-	78,443
21 - Instructional Administration	-	-	-	-
23 - School Leadership	189,312	-	-	189,312
31 - Guidance and Counseling	72,944	-	-	72,944
33 - Health Services	55,455	-	-	55,455
34 - Student Transportation	89,527	-	-	89,527
35 - Child Nutrition	-	218,864	-	218,864
36 - Co-Curricular/Extra Curricular Activities	152,440	-	-	152,440
41 - General Administration	370,239	-	-	370,239
51 - Plant Maintenance & Operations	473,656	-	-	473,656
52 - Security and Monitoring Services	10,500	-	-	10,500
53 - Data Processing Services	198,262	-	-	198,262
71 - Debt Administration	63,100	-	-	63,100
93 - Payments to Fiscal Agents for Shared Services	74,000	-	-	74,000
99 - Other Intergovernmental Charges	23,000	-	-	23,000
Total Appropriations	3,715,000	218,864	-	3,933,864
Balanced with Fund Balance	-	-	-	-



Campbell Independent School District

OFFICIAL BUDGET - EXPENDITURES BY OBJECT

FISCAL YEAR 2019-2020

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,032,196	47,038	-	1,079,234
State Revenue	2,665,804	6,826	-	2,672,630
Federal Revenue	17,000	165,000	-	182,000
Other Resources				-
Total Revenues	3,715,000	218,864	-	3,933,864
Appropriations				
Payroll	2,728,348	86,845	-	2,815,193
Contracted Services	482,950	5,900	-	488,850
Materials	187,237	125,619	-	312,856
Travel and Misc	241,365	500	-	241,865
Debt Service	63,100	-	-	63,100
Capital Outlay	12,000	-	-	12,000
Total Appropriations	3,715,000	218,864	-	3,933,864
Use of Fund Balance	-	-	-	-



Campbell Independent School District

OFFICIAL BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2019-2020

		Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>
Local Sources:				
Property Taxes				
5711	Property Taxes-Current Year	\$ 964,860	\$ -	\$ -
5711	Property Taxes-Enrichment Tax	-	-	-
5712	Property Taxes-Prior Years	15,000	-	-
5719	Penalty & Interest	15,000	-	-
5746	Property Taxes-Current Year TIF	-	-	-
5746	Property Taxes-Prior Year TIF	-	-	-
	Total Property Taxes	994,860	-	-
Fees & Tuitions				
5739	Fees & Tuitions	2,336	-	-
Enterprising Activities				
5751	Cafeteria Sales	-	46,750	-
5752	Game Receipts-All Sports	8,000	-	-
		8,000	46,750	-
Miscellaneous Revenue				
5742	Investment Income	23,000	288	-
	Total Miscellaneous Income	27,000	288	-
	Subtotal Local Non-Taxes	37,336	47,038	-
	Total Local Sources	1,032,196	47,038	-
State Sources:				
5812	State Foundation School Fund	2,419,212	-	-
5811	State Per Capita Available School Fund	67,421	-	-
5831	TRS On Behalf	178,172	5,726	-
5829	Other State Funding	1,000	1,100	-
	Total State Sources	2,665,804	6,826	-
Federal Sources				
5921	Breakfast Reimbursement	-	46,000	-
5922	Lunch Reimbursement	-	106,000	-
5923	Federal Food Allotment	-	13,000	-
593X	Other Federal Funding	17,000	-	-
	Total Federal Sources	17,000	165,000	-
	Total Estimated Revenues	\$ 3,715,000	\$ 218,864	\$ -



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2019-2020

	6100	6200	6300	6400	6500	6600
	Payroll	Prof. &	Materials &	Other Oper.	Debt	Capital
	<u>Costs</u>	<u>Cont. Svcs.</u>	<u>Supplies</u>	<u>Expenses</u>	<u>Service</u>	<u>Outlay</u>
						<u>Total</u>
Function 11 - Instruction						
199 Operating Fund	\$ 1,695,194	\$ 45,250	\$ 59,100	\$ 16,700	\$ -	\$ 1,816,244
240 Child Nutrition	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-
Total for Function 11	1,695,194	45,250	59,100	16,700	-	1,816,244
Function 12 - Library & Media Services						
199 Operating Fund	39,378	2,600	5,700	200	-	47,878
240 Child Nutrition	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-
Total for Function 12	39,378	2,600	5,700	200	-	47,878
Function 13 - Curriculum/Instructional Staff Development						
199 Operating Fund	29,493	25,000	1,950	22,000	-	78,443
240 Child Nutrition	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-
Total for Function 13	29,493	25,000	1,950	22,000	-	78,443
Function 23 - School Leadership						
199 Operating Fund	173,212	6,200	3,400	6,500	-	189,312
240 Child Nutrition	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-
Total for Function 23	173,212	6,200	3,400	6,500	-	189,312
Function 31 - Guidance and Counseling						
199 Operating Fund	67,944	1,400	2,400	1,200	-	72,944
240 Child Nutrition	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-
Total for Function 31	67,944	1,400	2,400	1,200	-	72,944



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2019-2020

	6100 Payroll Costs	6200 Prof. & Cont. Svcs.	6300 Materials & Supplies	6400 Other Oper. Expenses	6500 Debt Service	6600 Capital Outlay	Total
Function 33 - Health Services							
199 Operating Fund	48,603	5,200	1,652	-	-	-	55,455
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 33	48,603	5,200	1,652	-	-	-	55,455

Function 34 - Student Transportation							
199 Operating Fund	32,127	23,000	28,500	5,900	-	-	89,527
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 34	32,127	23,000	28,500	5,900	-	-	89,527

Function 35 - Child Nutrition							
199 Operating Fund	-	-	-	-	-	-	-
240 Child Nutrition	86,845	5,900	125,619	500	-	-	218,864
599 Debt Service	-	-	-	-	-	-	-
Total for Function 35	86,845	5,900	125,619	500	-	-	218,864

Function 36 - Co-Curricular/Extra Curricular							
199 Operating Fund	74,790	35,000	21,385	21,265	-	-	152,440
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 36	74,790	35,000	21,385	21,265	-	-	152,440

Function 41 - General Administration							
199 Operating Fund	245,739	77,800	8,900	37,800	-	-	370,239
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 41	245,739	77,800	8,900	37,800	-	-	370,239



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2019-2020

	6100 Payroll <u>Costs</u>	6200 Prof. & <u>Cont. Svcs.</u>	6300 Materials & <u>Supplies</u>	6400 Other Oper. <u>Expenses</u>	6500 Debt <u>Service</u>	6600 Capital <u>Outlay</u>	<u>Total</u>
Function 51 - Plant Maintenance & Operations							
199 Operating Fund	181,656	185,500	40,000	54,500	-	12,000	473,656
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 51	181,656	185,500	40,000	54,500	-	12,000	473,656
Function 52 - Security/Monitoring Services							
199 Operating Fund	-	7,500	3,000	-	-	-	10,500
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 52	-	7,500	3,000	-	-	-	10,500
Function 53 - Data Processing Services							
199 Operating Fund	140,212	45,500	11,250	1,300	-	-	198,262
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 53	140,212	45,500	11,250	1,300	-	-	198,262
Function 71 - Debt Administration							
199 Operating Fund	-	-	-	-	63,100	-	63,100
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 71	-	-	-	-	63,100	-	63,100



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2019-2020

	6100 Payroll Costs	6200 Prof. & Cont. Svcs.	6300 Materials & Supplies	6400 Other Oper. Expenses	6500 Debt Service	6600 Capital Outlay	Total
199 Operating Fund	-	-	-	74,000	-	-	74,000
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 93	-	-	-	74,000	-	-	74,000

Function 99 - Other Intergovernmental Charges							
199 Operating Fund	-	23,000	-	-	-	-	23,000
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 99	-	23,000	-	-	-	-	23,000

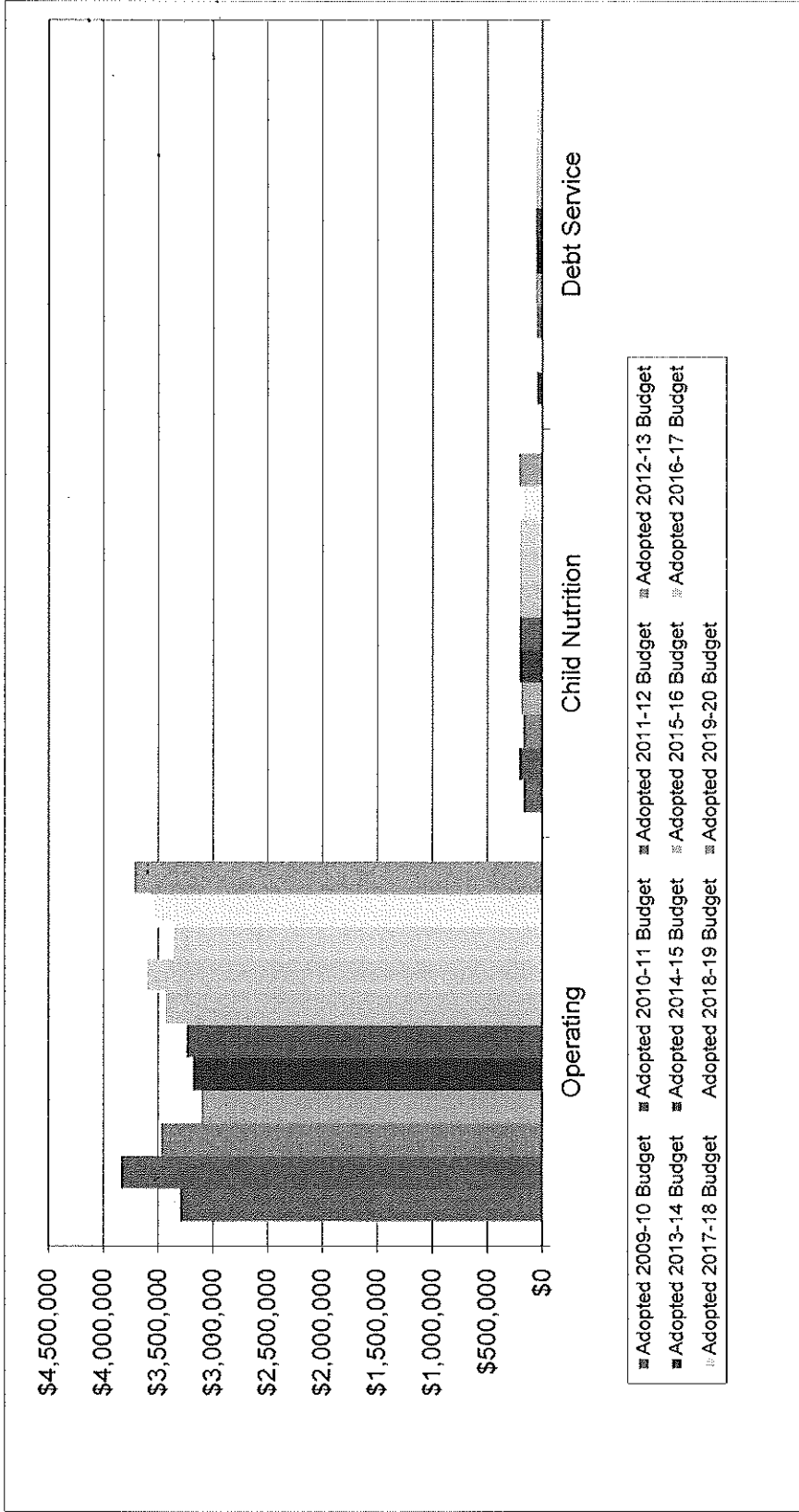
Grand Total	\$	2,815,193	\$	488,850	\$	312,856	\$	241,865	\$	63,100	\$	12,000	\$	3,933,864
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199 Operating Fund	2,728,348	482,950	187,237	241,365	63,100	12,000	3,715,000
240 Child Nutrition	86,845	5,900	125,619	500	-	-	218,864
599 Debt Service	-	-	-	-	-	-	-



Campbell Independent School District

COMPARISON OF BUDGETS FOR APPROPRIATIONS
FISCAL YEAR 2019-2020





OPERATING FUND

The Operating Fund is the fund where most expenditures are recorded for the operation of the schools and central office. Expenditures paid from this fund include teachers' and administrators' salaries and benefits, contracted services, classroom supplies and equipment, educational computing, utilities, routine maintenance of buildings and transportation costs. The maintenance and operations budget is included in the Operating Fund. Also included in the Operating Fund are budgets for tuition based programs and co-curricular activities.



Campbell Independent School District

OFFICIAL BUDGET - OPERATING FUND

FISCAL YEAR 2019-2020

	2018-2019		2019-2020		Percent of Total	Percentage Change
	Official Budget	Increases (Decreases)	Official Budget	Budget		
Estimated Revenues						
Local Revenue	1,018,976	13,220	1,032,196		27.78%	1.30%
State Revenue	2,533,093	132,711	2,665,804		71.76%	5.24%
Federal Revenue	17,000	-	17,000		0.46%	0.00%
Other Resources	-	-	-			
Total Revenues	3,569,069	145,931	3,715,000		100.00%	4.09%
Appropriations						
11 - Instruction	1,700,056	116,188	1,816,244		48.89%	6.83%
12 - Library & Media Services	47,344	534	47,878		1.29%	1.13%
13 - Curriculum/Instructional Staff Development	77,370	1,073	78,443		2.11%	1.39%
23 - School Leadership	178,069	11,243	189,312		5.10%	6.31%
31 - Guidance and Counseling	69,828	3,116	72,944		1.96%	4.46%
33 - Health Services	41,492	13,963	55,455		1.49%	33.65%
34 - Student Transportation	99,069	(9,542)	89,527		2.41%	-9.63%
36 - Co-Curricular/Extra Curricular Activities	158,024	(5,584)	152,440		4.10%	-3.53%
41 - General Administration	368,226	2,013	370,239		9.97%	0.55%
51 - Plant Maintenance & Operations	438,729	34,927	473,656		12.75%	7.96%
52 - Security and Monitoring Services	10,500	-	10,500		0.28%	0.00%
53 - Data Processing Services	208,162	(9,900)	198,262		5.34%	-4.76%
71 - Debt Administration	75,200	(12,100)	63,100		1.70%	-16.09%
93 - Payments to Fiscal Agents for Shared Services	74,000	-	74,000		1.99%	0.00%
99 - Other Intergovernmental Charges	23,000	-	23,000		0.62%	0.00%
Total Appropriations	3,569,069	145,931	3,715,000		100.00%	4.09%



Campbell Independent School District

OPERATING FUND BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2019-2020

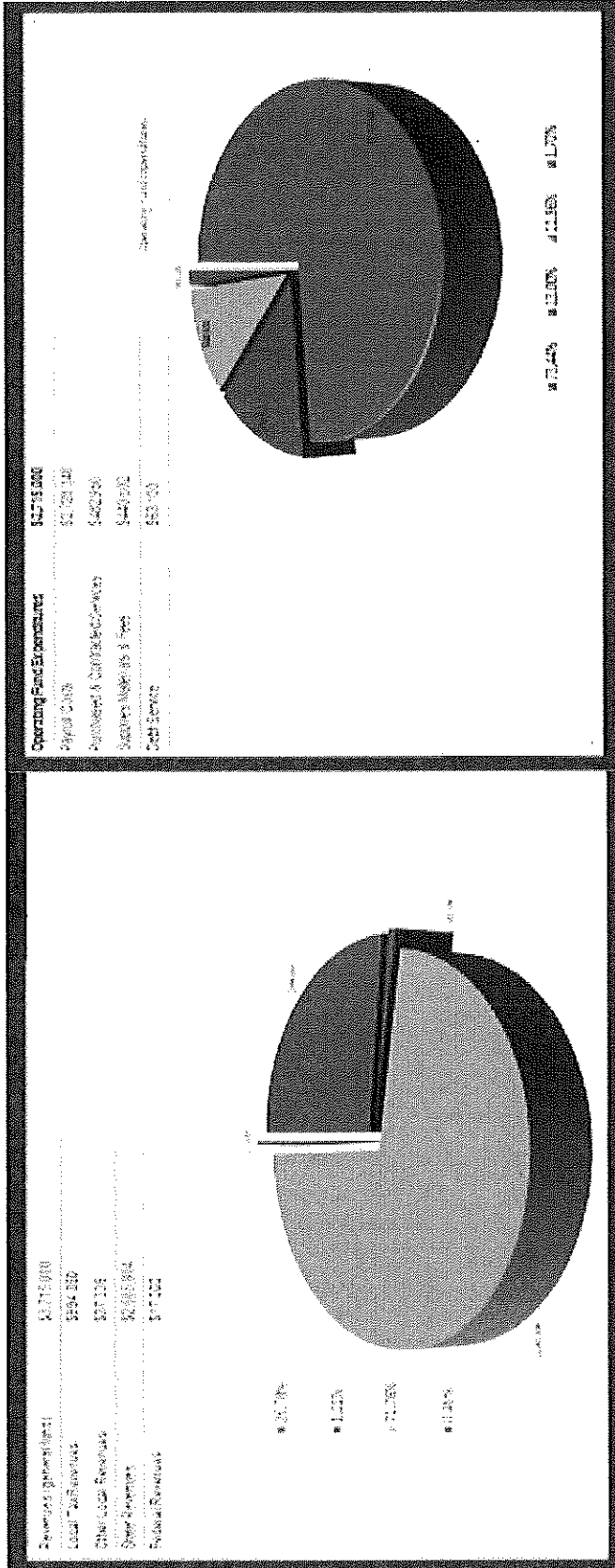
	2018-2019		2019-2020		Percent of		Percentage
	Official Budget	Increases (Decreases)	Official Budget	Official Budget	Total	Change	
Local Sources:							
Property Taxes							
5711 Property Taxes-Current Year	\$ 955,341	\$ 9,519	\$ 964,860		25.97%		1.00%
5711 Property Taxes-Enrichment Tax	-	-	-		0.00%		0.00%
5712 Property Taxes-Prior Years	15,000	-	15,000		0.40%		0.00%
5719 Penalty & Interest	15,000	-	15,000		0.40%		0.00%
Total Property Taxes	985,341	9,519	994,860		26.78%		0.98%
Fees & Tuitions							
5739 Fees & Tuition	2,210	126	2,336		0.06%		5.68%
Enterprising Activities							
5752 Game Receipts-All Sports	10,000	(2,000)	8,000		0.22%		-20.00%
Miscellaneous Revenues							
5742 Investment Income	14,925	8,075	23,000		0.62%		54.10%
5749 Other Misc Income	6,500	(2,500)	4,000		0.11%		-38.46%
Total Other Local Revenues	33,635	3,701	37,336		1.00%		11.00%
Total Local Sources	1,018,976	13,220	1,032,196		27.78%		1.30%
State Sources:							
5812 State Foundation School Fund	2,320,460	98,752	2,419,212		65.12%		4.26%
5811 State Per Capita Available School Fund	61,680	5,741	67,421		1.81%		9.31%
5829 Miscellaneous State	1,100	(100)	1,000		0.03%		-9.09%
5831 TRS On Behalf	149,853	28,319	178,172		4.80%		18.90%
Total State Sources	2,533,093	132,711	2,665,804		71.76%		5.24%
Federal Sources:							
593x School Health and Related Services	17,000	-	17,000		0.46%		0.00%
Total Federal Sources	17,000	-	17,000		0.46%		0.00%
Total Operating Fund	\$ 3,569,069	\$ 145,931	\$ 3,715,000		100.00%		4.09%



Campbell Independent School District

OPERATING FUND

FISCAL YEAR 2019-2020





CHILD NUTRITION FUND

The Child Nutrition Fund is where revenues and expenditures are recorded for the school lunch and breakfast program. Expenditures of the Child Nutrition Fund are funded from lunch and breakfast sales, state grants and federal grants. This fund is included with other Special Revenue Funds. The District General Operating Fund is responsible for funding any revenue shortages in the Child Nutrition Fund.



Campbell Independent School District

OFFICIAL BUDGET - CHILD NUTRITION FUND

FISCAL YEAR 2019-2020

	2018-2019		2019-2020		Percent of	Percentage
	Official	Increases	Official	Total	Total	Change
	<u>Budget</u>	<u>(Decreases)</u>	<u>Budget</u>			
Revenue						
5751 Cafeteria Sales	\$ 46,849	(99)	\$ 46,750	21.36%	-0.21%	
5742 Investment Income	-	288	288	0.13%	0.00%	
58xx State Reimbursements	1,200	5,626	6,826	3.12%	468.83%	
59xx Federal Reimbursements	162,539	2,461	165,000	75.39%	1.51%	
Total Revenue	210,588	8,276	218,864	100.00%	3.93%	
Expenditures						
35 Food Service						
Payroll	80,469	6,376	86,845	39.68%	7.92%	
Contracted Services	5,900	-	5,900	2.70%	0.00%	
Materials & Travel	124,119	2,000	126,119	57.62%	1.61%	
Capital Outlay	-	-	-	0.00%	0.00%	
51 Plant Maintenance & Operations						
Payroll	-	-	-	0.00%	0.00%	
Contracted Services	-	-	-	0.00%	0.00%	
61 Community Service						
Payroll	-	-	-	0.00%	0.00%	
Contracted Services	-	-	-	0.00%	0.00%	
Food & Supplies	-	-	-	0.00%	0.00%	
Total Expenditures	\$ 210,488	\$ 8,376	\$ 218,864	100.00%	3.98%	



DEBT SERVICE FUND

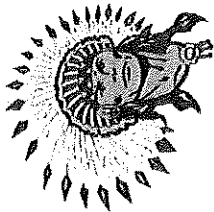
The Debt Service Fund contains monies that are set aside to pay principle and interest on debt incurred through sale of bonds. The sale of bonds is voter approved and the tax rate required to repay debt can fluctuate depending on the amount of payment due and the value of property taxed. The proceeds from bonds finance long-term improvements to facilities as well as building and equipping new schools.



Campbell Independent School District

OFFICIAL BUDGET - DEBT SERVICE FUND
FISCAL YEAR 2019-2020

	2018-2019 Official Budget	Increases (Decreases)	2019-2020 Official Budget	Percent of Total	Percentage Change
Revenue					
5711 Property Taxes-Current Yr	\$ -	\$ -	\$ -	0.00%	0.00%
5712 Property Taxes-Prior Yrs	-	-	-	0.00%	0.00%
5719 Penalty & Interest	-	-	-	0.00%	0.00%
97-5746-44 Property Taxes-Current Yr -TIF	-	-	-	0.00%	0.00%
97-5746-46 Property Taxes-Prior Yrs - TIF	-	-	-	0.00%	0.00%
Total Property Taxes	-	-	-	0.00%	0.00%
5742 Investment Earnings	-	-	-	0.00%	0.00%
5812 State Revenue	-	-	-	0.00%	0.00%
Total Revenue	\$ -	\$ -	\$ -	0.00%	0.00%
Debt Service Requirements					
6500 Debt Payments	-	-	-	0.00%	0.00%
97-6499 TIF Payments	-	-	-	0.00%	0.00%
Total Debt Service Requirements	\$ -	\$ -	\$ -	0.00%	0.00%
Detailed Debt Service					
Unlimited Tax School Bldg	Principal Payments to be Paid	Interest Payments to be Paid	Other Amounts to be Paid	Total Payment	
Bonds, Series 2004	-	-	-	-	
Total required for Debt Service	\$ -	\$ -	\$ -	\$ -	



Campbell Independent School District

DEBT SERVICE SCHEDULES
FISCAL YEAR 2019-2020

SUMMARY OF ALL DEBT PAYMENTS

Date	Principal	Interest	Total Principal and Interest
2018-2019	-	-	-
2019-2020	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Financial Forecasts

Multi-year Projection

Operating Fund Balance Changes

Tax Rate Comparison

Professional Salary Schedule

Stipend Schedule

TRS Health Insurance Rates

Debt Schedule for Operating Fund



Campbell Independent School District

MULTI-YEAR PROJECTION
FISCAL YEAR 2019-2020

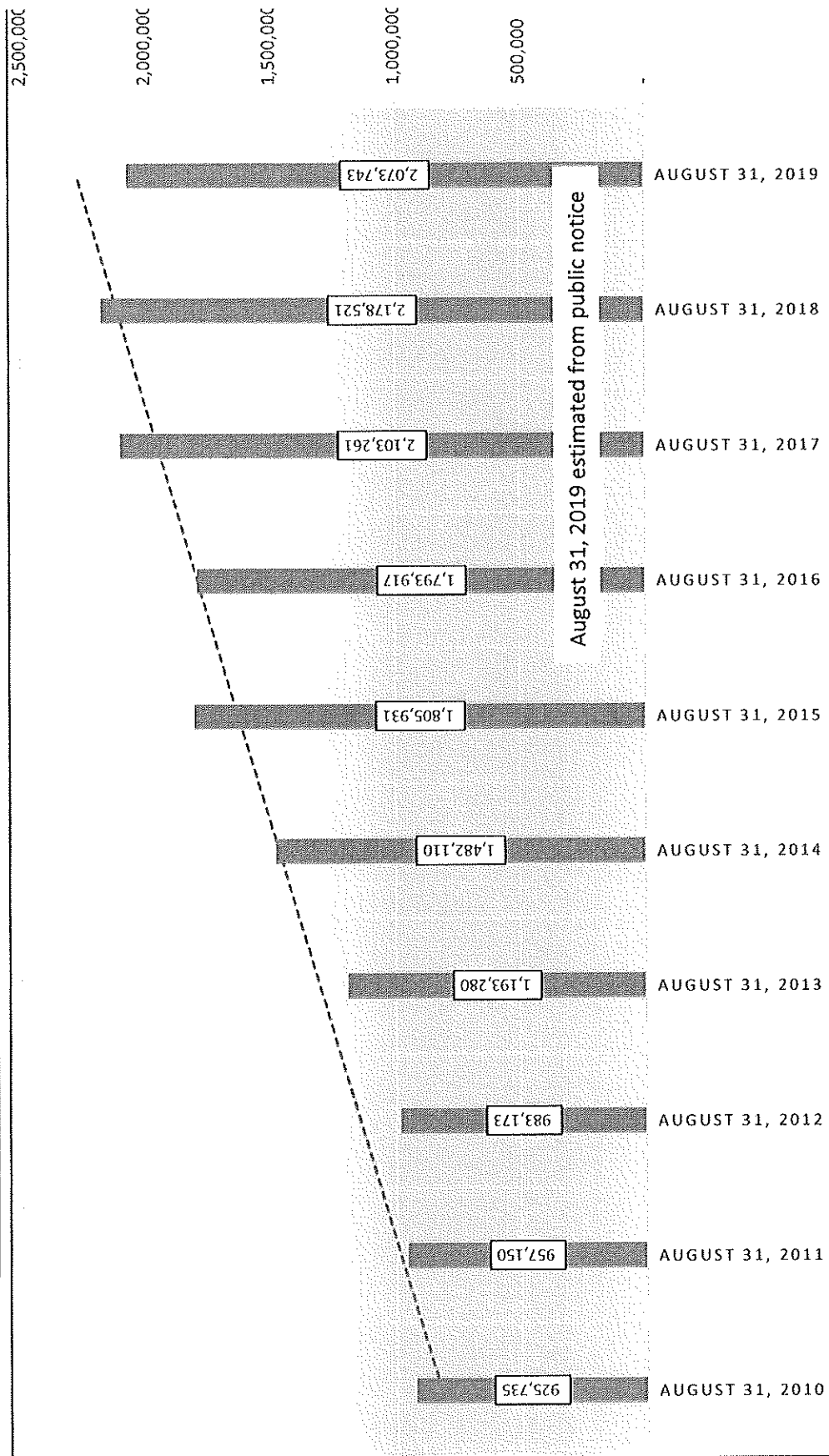
Executive Summary		Original 2018-2019	Projected 2018-2019	Original 2019-2020	Proposed 2020-2021	Estimated 2021-2022	Estimated 2022-2023
Beginning Fund Balance		2,178,521	2,178,521	2,377,704	2,377,704	2,797,867	2,885,530
Projected ADA		290	300	260	260	260	260
Total Projected Revenue		3,569,069	3,673,581	3,715,000	3,767,163	3,767,163	3,759,519
	Diff to prior year			145,931	52,163	-	(7,644)
Total Projected Expenditures		3,569,069	3,474,398	3,715,000	3,747,000	3,779,500	3,812,000
	Diff to prior year			145,931	32,000	32,500	32,500
Projected Salary Changes		\$593 avg	\$593 avg	\$1,303 avg	\$500 avg	\$500 avg	\$500 avg
Projected Other Adjustments		-	-	-	400,000	100,000	100,000
(Reductions) Needed to Maintain Balanced Budget		-	-	-	20,163	(12,337)	(52,481)
Ending Fund Balance assuming no reductions are generated to offset the projected deficit.		2,178,521	2,377,704	2,377,704	2,797,867	2,885,530	2,933,049
Fund Balance as a % of expenses		61.0%	68.4%	64.0%	74.7%	76.3%	76.9%



Campbell Independent School District

GENERAL OPERATING FUND BALANCE CHANGES

FISCAL YEAR 2019-2020





Campbell Independent School District

COMPARISON OF ISD TAXES
FISCAL YEAR 2019-2020

Taxing Entity	2019	2018	2017	2016	2015	2014
SBH – Boles ISD	1.441290	1.542940	1.542940	1.542940	1.522940	1.522940
SBL – Bland ISD	1.310000	1.364000	1.427100	1.488000	1.534000	1.516300
SCA – Campbell ISD	0.970000	1.040000	1.040000	1.040000	1.090000	1.100900
SCL – Celeste ISD	1.328950	1.430600	1.460600	1.490060	1.518540	1.538540
SCM – Caddo Mills ISD	1.353350	1.455000	1.455000	1.455000	1.455000	1.501000
SCO – Commerce ISD	1.443280	1.539300	1.561000	1.543600	1.605700	1.623500
SGR – Greenville ISD	1.228481	1.298481	1.308481	1.309170	1.348210	1.355000
SLO – Lone Oak ISD	1.249272	1.310000	1.300000	1.318950	1.318950	1.362050
SQL – Quinlan ISD	1.158000	1.240000	1.240000	1.240000	1.240000	1.240000
SWC – Wolfe City ISD	1.232200	1.344000	1.344000	1.344000	1.344000	1.344000
SCP – Cooper ISD	1.278400	1.440000	1.470000	1.490000	1.490000	1.490000
SCT – Community ISD	1.568350	1.670000	1.625000	1.625000	1.625000	1.615000
SCU – Cumby ISD	1.198400	1.300000	1.200000	1.300000	1.300000	1.300000
SFD – Fannindel ISD	1.148400	1.260000	1.260000	1.260000	1.230000	1.253000
SLE – Leonard ISD	1.068350	1.170000	1.259060	1.266200	1.273100	1.270960
SRC – Royse City ISD	1.568350	1.670000	1.670000	1.670000	1.670000	1.670000
STR – Terrell ISD	1.498050	1.599700	1.599700	1.599700	1.460000	1.460000



Campbell Independent School District

SALARY SCHEDULE
FISCAL YEAR 2019-2020

Pay Step	Prior Year State Minimum	Prior Year Teacher	State Minimum	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher
					195	202	207	217	226
00	28,080	33,080	33,660	38,000	39,626	41,048	42,064	44,096	45,925
01	28,690	33,800	34,390	38,700	40,356	41,804	42,839	44,909	46,771
02	29,290	34,570	35,100	39,400	41,086	42,560	43,614	45,721	47,617
03	29,890	35,300	35,830	40,100	41,816	43,317	44,389	46,533	48,463
04	31,170	35,990	37,350	40,800	42,545	44,073	45,164	47,345	49,309
05	32,440	36,700	38,880	41,500	43,275	44,829	45,939	48,158	50,155
06	33,720	37,600	40,410	45,700	47,655	49,366	50,588	53,032	55,231
07	34,900	38,500	41,830	46,400	48,385	50,122	51,363	53,844	56,077
08	36,020	39,400	43,170	47,100	49,115	50,878	52,137	54,656	56,923
09	37,080	40,310	44,440	47,800	49,845	51,634	52,912	55,468	57,769
10	38,080	41,200	45,630	48,500	50,575	52,390	53,687	56,281	58,615
11	39,020	42,020	46,770	49,200	51,305	53,147	54,462	57,093	59,461
12	39,930	42,930	47,850	49,900	52,035	53,903	55,237	57,905	60,307
13	40,760	43,760	48,850	50,600	52,765	54,659	56,012	58,718	61,153
14	41,560	44,560	49,810	51,300	53,495	55,415	56,787	59,530	61,999
15	42,310	45,310	50,710	52,000	54,225	56,171	57,561	60,342	62,845
16	43,030	46,210	51,570	52,700	54,955	56,927	58,336	61,155	63,691
17	43,700	46,910	52,370	53,400	55,684	57,683	59,111	61,967	64,537
18	44,340	47,610	53,140	54,100	56,414	58,440	59,886	62,779	65,383
19	44,940	48,300	53,860	54,800	57,144	59,196	60,661	63,591	66,229
20+	45,510	49,000	54,540	55,500	57,874	59,952	61,436	64,404	67,075



Campbell Independent School District

STIPEND SCHEDULE
FISCAL YEAR 2019-2020

<u>Academic Stipends</u>			<u>Athletic Stipends</u>		
Stipend Code	Description	Amount	Stipend Code	Description	Amount
1	Secondary STUCO	500	36	Head Football	4,000
2	Jr Class	250	36	Asst. Football/ Coord	3,000
2	Jr Class	250	36	Asst. Football/ Coord	3,000
2	Jr Class	250			
3	Yearbook	1,000	37	Head Boys Basketball	4,000
6	Vocational Work Program	1,000	60	Asst. Boys Basketball	2,000
7	One Act Play	1,000			
8	Dual Credit	1,500	37	Head Girls Basketball	4,000
15	Bus Drivers	7,569	60	Asst. Girls Basketball	2,000
15	Bus Drivers	7,569	43	Cross Country ALL level	2,000
15	Bus Drivers	7,569	42	Head Track	1,500
19	Dyslexia	1,000	48	Asst. Track	750
32	Natl Honor Society	500	48	Asst. Track	750
33	UIL HS	700			
33	UIL Elementary	300	39	Head Baseball	2,000
35	Spanish	2,500	63	Asst. Baseball	1,500
46	Cheerleading	1,200	38	Head Softball	2,000
46	Cheerleading	1,200	64	Asst. Softball	1,500
50	Mentors	2,500	44	Golf	1,000
Total		<u>\$ 38,357</u>			<u>\$ 35,000</u>
					<u>\$ 73,357</u>



Campbell Independent School District

TRS_ACTIVECARE PREMIUMS
FISCAL YEAR 2019-2020

	Employee Cost	District Cost	Total Cost
ActiveCare 1-HD			
Employee Only	\$ -	\$ 378.00	\$ 378.00
Employee & Spouse	\$ 688.00	\$ 378.00	\$ 1,066.00
Employee & Children	\$ 344.00	\$ 378.00	\$ 722.00
Employee & Family	\$ 1,037.00	\$ 378.00	\$ 1,415.00
ActiveCare 2			
Employee Only	\$ 474.00	\$ 378.00	\$ 852.00
Employee & Spouse	\$ 1,642.00	\$ 378.00	\$ 2,020.00
Employee & Children	\$ 889.00	\$ 378.00	\$ 1,267.00
Employee & Family	\$ 2,011.00	\$ 378.00	\$ 2,389.00
ActiveCare Select			
Employee Only	\$ 178.00	\$ 378.00	\$ 556.00
Employee & Spouse	\$ 989.00	\$ 378.00	\$ 1,367.00
Employee & Children	\$ 524.00	\$ 378.00	\$ 902.00
Employee & Family	\$ 1,340.00	\$ 378.00	\$ 1,718.00
		Deduct Code	
AETNA TRS-ACTIVECARE 1-HD		27	
AETNA TRS-ACTIVECARE SELECT		28	
AETNA TRS-ACTIVECARE 2		29	



Campbell Independent School District

DEBT SERVICE SCHEDULES - OPERATING FUND
FISCAL YEAR 2019-2020

Summary of all Debt Payments

Amount

Debt Description

Time Warrant 2015 Series - Energy Efficiency Upgrade
Contractual Obligation 2016 - Bus Purchase (2)
2019-2020

35,794
26,383
62,177



OTHER FUNDS

Campbell Independent School District's financial structure includes other funds and accounts that supplement the three funds included in the Official Budget. The District receives state and federal grants that are recorded in the Special Revenue Funds. The District also accounts for construction or new program activities that are funded from local funds held in a Capital Projects Fund. In addition, the District maintains student activity accounts and an internal service fund.

The Special Revenue, Capital Projects, Student Activity and Internal Service Fund budgets are not required as part of the Adopted Budget. The Alternative Funding Report is included for **informational purposes only**.



Campbell Independent School District

SUMMARY OF BUDGETS - FEDERAL AND STATE FUNDS
FISCAL YEAR 2019-2020

Description	Anticipated Revenue	Expenditure Budget
Fund 211 - ESEA Chapter 1		
Function - 11	\$ 80,659 ✓	\$ 80,659 ✓
Function - 13		\$ -
Total Fund 211	\$ 80,659 ✓	\$ 80,659
Fund 255 - Title II		
Function - 11	\$ 13,603 ✓	\$ 13,603 ✓
Total Fund 255	\$ 13,603	\$ 13,603
Fund 263 - ESL		
Function - 11	\$ 862	\$ 862
Function - 13		\$ -
Total Fund 263	\$ 862 ✓	\$ 862 ✓
Fund 270 - REAP		
Function - 11	\$ 22,954	\$ 22,954
Function - 34		\$ -
Total Fund 270	\$ 22,954 ✓	\$ 22,954 ✓
Fund 289 - Title IV		
Function - 11	\$ 10,000	\$ 10,000
Function - 34		\$ -
Total Fund 289	\$ 10,000 ✓	\$ 10,000 ✓
Fund 410 - IMA		
Function - 11	\$ 51,507	\$ 51,507
Total Fund 410	\$ 51,507 ✓	\$ 51,507 ✓
TOTALS	\$ 179,585	\$ 179,585