

2020 – 2021 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, 2020 to August 31, 2021

BOARD OF TRUSTEES

Frank Owens, President

Steve Gilcrest, Vice President

Tim Dorner, Secretary

Mike Hoffmann

Debra Breedlove

JD Dart

Arthur Zeitz

APPOINTED OFFICIALS

Dr. Denise Morgan, Superintendent

Hubert 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, 2020

Dear Campbell ISD Board of Trustees and Community Partners,

Annually Campbell ISD (CISD) must prepare and present a budget for the new school year. Last 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 \$0.8878 down from \$0.97 last year and \$1.04 in previous years. This is a tax rate reduction of more than 8 cents for the district.

Effectively, we will maintain approximately the same amount of local revenue due to increasing property values. For CISD it means we will work off of a budget of approximately \$3.7 million dollars again this year. 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.

COVID-19 has completely disrupted the normal school environment. Each day we learn the cost it takes to operate under the ever changing "guidelines" coming at us from every direction. Although we have begun the year with in person and remote learning, we built a budget with increased connectivity and health & safety measures designed in. Still, there may be some required changes and amendments as we venture into the unknown.

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 2020-2021 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 **6:15PM, AUGUST 26, 2020** in the **CAMPBELL ISD CAFETERIA on 409 W NORTH ST CAMPBELL, TEXAS 76422**

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 \$ 0.8878 /\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax
Approved by Local Voters \$ 0.0000 /\$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	<u>2.8264</u>	% Increase	or	<u> </u>	% (decrease)
Debt service	<u>0.0000</u>	% Increase	or	<u> </u>	% (decrease)
Total expenditures	<u>2.8264</u>	% Increase	or	<u> </u>	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>169,473,025</u>	\$ <u>186,781,076</u>
Total appraised value* of new property**	\$ <u>4,841,720</u>	\$ <u>4,306,990</u>
Total taxable value*** of all property	\$ <u>123,555,869</u>	\$ <u>140,575,252</u>
Total taxable value*** of new property**	\$ <u>4,687,910</u>	\$ <u>4,215,065</u>

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

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

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

Bonded Indebtedness

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

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$.9700	\$ 0*	\$.9700	\$ 4,238	\$ 9,650
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$.9799	\$ 0*	\$.9799	\$ 3,889	\$ 10,049
Proposed Rate	\$.8878	\$ 0*	\$.8878	\$ 4,032	\$ 9,591

* 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

	Last Year	This Year
Average Market Value of Residences	\$ <u>120,364</u>	\$ <u>128,078</u>
Average Taxable Value of Residences	\$ <u>85,604</u>	\$ <u>95,577</u>
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ <u>0.970000</u>	\$ <u>0.8878</u>
Taxes Due on Average Residence	\$ <u>830.35</u>	\$ <u>848.63</u>
Increase (Decrease) In Taxes		\$ <u>18.18</u>

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 \$ 0.8878 . This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$ 0.8878 .

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)	\$ <u>2,485,986</u>
Interest & Sinking Fund Balance(s)	\$ <u>70,685</u>

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.

2020-2021 Budget and Tax Rate Adoption Calendar

September, 2019 through August, 2020 - Ongoing budget status updates with the Board of Trustees, Superintendent and Administrative Staff.

October 17, 2019 - Approved the Textbook Committee.

November 21, 2019 – Held the Financial Integrity Rating System of Texas (FIRST) hearing and discussion for 2017-2018. The Financial Audit by Rutherford & Taylor for 2018-2019 was reviewed and approved. The Board approved student meal Per Diem rates; \$8 for breakfast, \$10 for Lunch and \$10 for dinner, as well as for Staff; \$8 for Breakfast, \$12 for lunch and \$16 for dinner.

December 19 2019 – Approved the Quarterly Investment Report. The Board agreed to allocate fund balance for new promethean boards for the classrooms, a new playground and a security fence around the back of the school and at the ball fields

February 20, 2020– The Board approved an update to playground structure of \$148,868, \$5,700 for an engineer to evaluate the floors in the school, \$35,000 for an Activity Van, the purchasing of Pearson Career and Technology Professional Communications textbooks.

March 24, 2020 – Board of Trustee approved the purchase of real property adjacent to the campus. They also approved the quarterly investment report as presented

May 21, 2020 – Board of Trustee approved the purchase of 3 new school buses, to be financed over 5 years, up to \$20,000 of fund balance for the purchase a maintenance vehicle, the Apex flooring proposal for \$106,277.88 and the H2I bid of \$103,655 for bleachers, wall pads and scoreboards to be installed in the competition gym.

July 16, 2020 – Budget workshop held, which included a 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. 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 24, 2020 - Hunt County Central Appraisal District certifies and delivers estimated appraisal roll.

August 3, 2020 – Board voted to approve Operation Connectivity Interlocal Acquisition Agreement with Region4 Service Center for technology purchases.

August 20, 2020 – Reviewed and approved the Local Investment Policy & Strategy and approved the final end of year 2019-2020 budget amendments.

August 24, 2020 - Hunt County Central Appraisal District delivers certified appraisal roll.

August 26, 2020 – Public hearing & Board meeting scheduled to discuss and approval of 2020-2021 proposed budget and tax rate.

Campbell Independent School District 2020-2021 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.

673.80% of the Operating Fund revenue is derived from the State and 2.59% is derived from Federal sources. The remaining revenue is derived from local funds including 28.80% from property tax collections and 0.80% from other local sources including interest income, game receipts, and pre-k program fees.

57.06% of the Operating Fund expenditures involve instructional delivery with another 10.89% for instructional support. Remaining expenditures include 19.66% for plant operations, technology and security; 1.74% for debt, and 10.65% for general administration including appraisal district fees.

Legislative Scenario -

School finance was a major issue during the 86th Regular Legislative Session and resulted in House Bill 3 (HB3) being passed. Although it contained additional funding to support Teacher increases, it is not known if it will be sustained in the upcoming legislative session. It is expected that future funding will likely be negatively impacted by the economic consequences of

the COVID-19 pandemic. 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 teachers.

The 2020-2021 budget includes an increase in payroll expenses of 4.20%, due mainly to 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 2019 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 2019-2020 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 2020-2021 WADA calculations. The principals are continuing steps to address the attendance rate. We remain optimistic that the programs offered at CISD will draw in and retain more students. We are also improving by inserting new technology on to the campus.

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 2020-2021 Estimates –

- Enrollment: 277
- Average daily attendance (ADA): 245
- Daily attendance rate: 95%
- Local tax base (“Freeze Adjusted Taxable”): \$117,774,324
- 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 2020-2021 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 2020-2021

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,105,685	39,989	-	1,145,674
State Revenue	2,532,401	500	-	2,532,901
Federal Revenue	96,914	174,000	-	270,914
Total Revenues	3,735,000	214,489	-	3,949,489
Appropriations				
11 - Instruction	1,876,647	-	-	1,876,647
12 - Library & Media Services	19,070	-	-	19,070
13 - Curriculum/Instructional Staff Development	48,979	-	-	48,979
21 - Instructional Administration	-	-	-	-
23 - School Leadership	181,107	-	-	181,107
31 - Guidance and Counseling	81,740	-	-	81,740
33 - Health Services	65,645	-	-	65,645
34 - Student Transportation	78,313	-	-	78,313
35 - Child Nutrition	-	214,489	-	214,489
36 - Co-Curricular/Extra Curricular Activities	117,606	-	-	117,606
41 - General Administration	372,121	-	-	372,121
51 - Plant Maintenance & Operations	522,186	-	-	522,186
52 - Security and Monitoring Services	10,500	-	-	10,500
53 - Data Processing Services	201,536	-	-	201,536
71 - Debt Administration	65,000	-	-	65,000
93 - Payments to Fiscal Agents for Shared Services	68,750	-	-	68,750
99 - Other Intergovernmental Charges	25,800	-	-	25,800
Total Appropriations	3,735,000	214,489	-	3,949,489
Balanced with Fund Balance	-	-	-	-



Campbell Independent School District

OFFICIAL BUDGET - EXPENDITURES BY OBJECT

FISCAL YEAR 2020-2021

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,105,685	39,989	-	1,145,674
State Revenue	2,532,401	500	-	2,532,901
Federal Revenue	96,914	174,000	-	270,914
Other Resources				-
Total Revenues	3,735,000	214,489	-	3,949,489
Appropriations				
Payroll	2,842,945	82,970	-	2,925,915
Contracted Services	447,850	5,400	-	453,250
Materials	164,330	125,619	-	289,949
Travel and Misc	202,875	500	-	203,375
Debt Service	65,000	-	-	65,000
Capital Outlay	12,000	-	-	12,000
Total Appropriations	3,735,000	214,489	-	3,949,489
Use of Fund Balance	-	-	-	-



Campbell Independent School District

OFFICIAL BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2020-2021

		Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>
Local Sources:				
Property Taxes				
5711	Property Taxes-Current Year	\$ 1,024,688	\$ -	\$ -
5711	Property Taxes-Enrichment Tax	-	-	-
5712	Property Taxes-Prior Years	29,000	-	-
5719	Penalty & Interest	22,000	-	-
	Total Property Taxes	1,075,688	-	-
Fees & Tuitions				
5739	Fees & Tuitions	2,297	-	-
Enterprising Activities				
5751	Cafeteria Sales	-	38,989	-
5752	Game Receipts-All Sports	8,000	-	-
		8,000	38,989	-
Miscellaneous Revenue				
5742	Investment Income	15,700	1,000	-
5749	Other Misc Income	4,000	-	-
	Total Miscellaneous Income	19,700	1,000	-
	Subtotal Local Non-Taxes	29,997	39,989	-
	Total Local Sources	1,105,685	39,989	-
State Sources:				
5812	State Foundation School Fund	2,226,222	-	-
5811	State Per Capita Available School Fund	127,108	-	-
5831	TRS On Behalf	178,071	-	-
5829	Other State Funding	1,000	500	-
	Total State Sources	2,532,401	500	-
Federal Sources				
5921	Breakfast Reimbursement	-	55,000	-
5922	Lunch Reimbursement	-	106,000	-
5923	Federal Food Allotment	-	13,000	-
593X	Other Federal Funding	96,914	-	-
	Total Federal Sources	96,914	174,000	-
	Total Estimated Revenues	\$ 3,735,000	\$ 214,489	\$ -



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2020-2021

	6100 Payroll Costs	6200 Prof. & Conf. Svcs.	6300 Materials & Supplies	6400 Other Oper. Expenses	6500 Debt Service	6600 Capital Outlay	Total
Function 11 - Instruction							
199 Operating Fund	\$ 1,799,805	\$ 25,900	\$ 46,182	\$ 4,760	\$ -	\$ -	\$1,876,647
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 11	1,799,805	25,900	46,182	4,760	-	-	1,876,647
Function 12 - Library & Media Services							
199 Operating Fund	11,770	1,600	5,700	-	-	-	19,070
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 12	11,770	1,600	5,700	-	-	-	19,070
Function 13 - Curriculum/Instructional Staff Development							
199 Operating Fund	30,229	7,500	1,050	10,200	-	-	48,979
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 13	30,229	7,500	1,050	10,200	-	-	48,979
Function 23 - School Leadership							
199 Operating Fund	171,807	3,300	4,000	2,000	-	-	181,107
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 23	171,807	3,300	4,000	2,000	-	-	181,107
Function 31 - Guidance and Counseling							
199 Operating Fund	77,390	1,250	2,400	700	-	-	81,740
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 31	77,390	1,250	2,400	700	-	-	81,740



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2020-2021

	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	57,445	5,200	3,000	-	-	-	65,645
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 33	57,445	5,200	3,000	-	-	-	65,645
Function 34 - Student Transportation							
199 Operating Fund	30,313	22,300	24,500	1,200	-	-	78,313
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 34	30,313	22,300	24,500	1,200	-	-	78,313
Function 35 - Child Nutrition							
199 Operating Fund	-	-	-	-	-	-	-
240 Child Nutrition	82,970	5,400	125,619	500	-	-	214,489
599 Debt Service	-	-	-	-	-	-	-
Total for Function 35	82,970	5,400	125,619	500	-	-	214,489
Function 36 - Co-Curricular/Extra Curricular							
199 Operating Fund	59,856	15,000	18,035	24,715	-	-	117,606
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 36	59,856	15,000	18,035	24,715	-	-	117,606
Function 41 - General Administration							
199 Operating Fund	251,921	72,500	8,400	39,300	-	-	372,121
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 41	251,921	72,500	8,400	39,300	-	-	372,121



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2020-2021

	6100 Payroll Costs	6200 Prof. & Cont. Svcs.	6300 Materials & Supplies	6400 Other Oper. Expenses	6500 Debt Service	6600 Capital Outlay	Total
Function 51 - Plant Maintenance & Operations							
199 Operating Fund	231,686	192,000	35,750	50,750	-	12,000	522,186
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 51	231,686	192,000	35,750	50,750	-	12,000	522,186
Function 52 - Security/Monitoring Services							
199 Operating Fund	-	8,000	2,500	-	-	-	10,500
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 52	-	8,000	2,500	-	-	-	10,500
Function 53 - Data Processing Services							
199 Operating Fund	120,723	67,500	12,813	500	-	-	201,536
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 53	120,723	67,500	12,813	500	-	-	201,536
Function 71 - Debt Administration							
199 Operating Fund	-	-	-	-	65,000	-	65,000
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 71	-	-	-	-	65,000	-	65,000
Function 93 - Debt Administration							
199 Operating Fund	-	-	-	68,750	-	-	68,750
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 93	-	-	-	68,750	-	-	68,750



Campbell Independent School District

OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

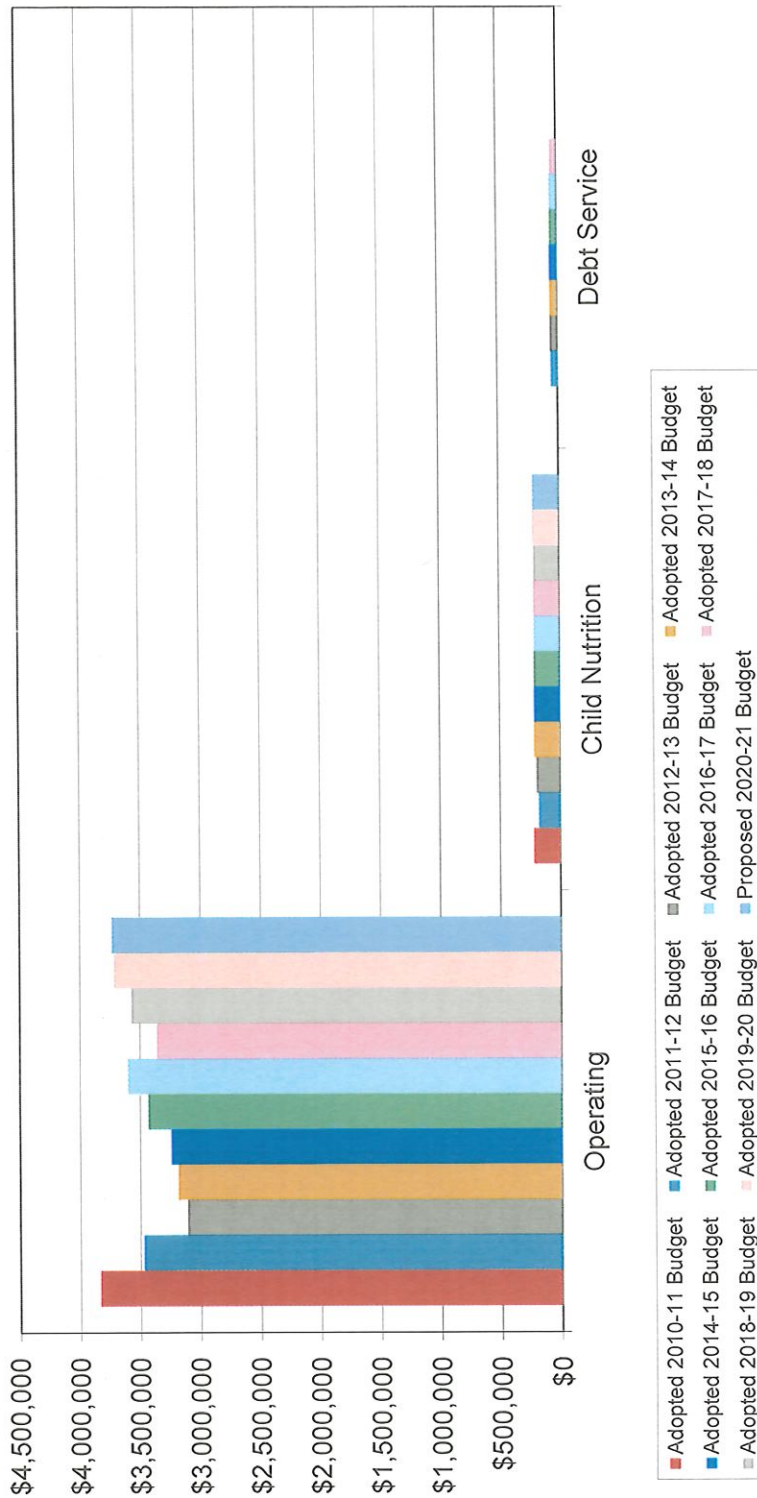
FISCAL YEAR 2020-2021

	6100 Payroll Costs	6200 Prof. & Cont. Svcs.	6300 Materials & Supplies	6400 Other Oper. Expenses	6500 Debt Service	6600 Capital Outlay	Total
Function 99 - Other Intergovernmental Charges							
199 Operating Fund	-	25,800	-	-	-	-	25,800
240 Child Nutrition	-	-	-	-	-	-	-
599 Debt Service	-	-	-	-	-	-	-
Total for Function 99	-	25,800	-	-	-	-	25,800
Grand Total	\$ 2,925,915	\$ 453,250	\$ 289,949	\$ 203,375	\$ 65,000	\$ 12,000	\$ 3,949,489
199 Operating Fund	2,842,945	447,850	164,330	202,875	65,000	12,000	3,735,000
240 Child Nutrition	82,970	5,400	125,619	500	-	-	214,489
599 Debt Service	-	-	-	-	-	-	-



Campbell Independent School District

COMPARISON OF BUDGETS FOR APPROPRIATIONS
FISCAL YEAR 2020-2021





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 2020-2021

	2019-2020		2020-2021		Percent of Total	Percentage Change
	Official Budget	Increases (Decreases)	Official Budget	Official Budget		
Estimated Revenues						
Local Revenue	1,032,196	73,489	1,105,685		29.60%	7.12%
State Revenue	2,665,804	(133,403)	2,532,401		67.80%	-5.00%
Federal Revenue	17,000	79,914	96,914		2.59%	470.08%
Other Resources	-	-	-			
Total Revenues	3,715,000	20,000	3,735,000		100.00%	0.54%
Appropriations						
11 - Instruction	1,816,244	60,403	1,876,647		50.24%	3.33%
12 - Library & Media Services	47,878	(28,808)	19,070		0.51%	-60.17%
13 - Curriculum/Instructional Staff Development	78,443	(29,464)	48,979		1.31%	-37.56%
23 - School Leadership	189,312	(8,205)	181,107		4.85%	-4.33%
31 - Guidance and Counseling	72,944	8,796	81,740		2.19%	12.06%
33 - Health Services	55,455	10,190	65,645		1.76%	18.38%
34 - Student Transportation	89,527	(11,214)	78,313		2.10%	-12.53%
36 - Co-Curricular/Extra Curricular Activities	152,440	(34,834)	117,606		3.15%	-22.85%
41 - General Administration	370,239	1,882	372,121		9.96%	0.51%
51 - Plant Maintenance & Operations	473,656	48,530	522,186		13.98%	10.25%
52 - Security and Monitoring Services	10,500	-	10,500		0.28%	0.00%
53 - Data Processing Services	198,262	3,274	201,536		5.40%	1.65%
71 - Debt Administration	63,100	1,900	65,000		1.74%	3.01%
81 - Facilities Acquisition & Construction	-	-	-		0.00%	
93 - Payments to Fiscal Agents for Shared Services	74,000	(5,250)	68,750		1.84%	-7.09%
99 - Other Intergovernmental Charges	23,000	2,800	25,800		0.69%	12.17%
Total Appropriations	3,715,000	20,000	3,735,000		100.00%	0.54%



Campbell Independent School District

OPERATING FUND BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2020-2021

	2019-2020		2020-2021			
	Official	Increases	Official	Percent of	Percent	
	Budget	(Decreases)	Budget	Total	Change	
Local Sources:						
Property Taxes						
5711 Property Taxes-Current Year	\$ 964,860	\$ 59,828	\$ 1,024,688	27.43%	6.20%	
5711 Property Taxes-Enrichment Tax	-	-	-	0.00%	0.00%	
5712 Property Taxes-Prior Years	15,000	14,000	29,000	0.78%	93.33%	
5719 Penalty & Interest	15,000	7,000	22,000	0.59%	46.67%	
Total Property Taxes	994,860	80,828	1,075,688	28.80%	8.13%	
Fees & Tuitions						
5739 Fees & Tuition	2,336	(39)	2,297	0.06%	-1.65%	
Enterprising Activities						
5752 Game Receipts-All Sports	8,000	-	8,000	0.21%	0.00%	
Miscellaneous Revenues						
5742 Investment Income	23,000	(7,300)	15,700	0.42%	-31.74%	
5749 Other Misc Income	4,000	-	4,000	0.11%	0.00%	
Total Other Local Revenues	37,336	(7,339)	29,997	0.80%	-19.66%	
Total Local Sources	1,032,196	73,489	1,105,685	29.60%	7.12%	
State Sources:						
5812 State Foundation School Fund	2,419,211	(192,989)	2,226,222	59.60%	-7.98%	
5811 State Per Capita Available School Fund	67,421	59,687	127,108	3.40%	88.53%	
5829 Miscellaneous State	1,000	-	1,000	0.03%	0.00%	
5831 TRS On Behalf	178,172	(101)	178,071	4.77%	-0.06%	
Total State Sources	2,665,804	(133,403)	2,532,401	67.80%	-5.00%	
Federal Sources:						
593x School Health and Related Services	17,000	79,914	96,914	2.59%	470.08%	
Total Federal Sources	17,000	79,914	96,914	2.59%	470.08%	
Total Operating Fund	\$ 3,715,000	\$ 20,000	\$ 3,735,000	100.00%	0.54%	



Campbell Independent School District

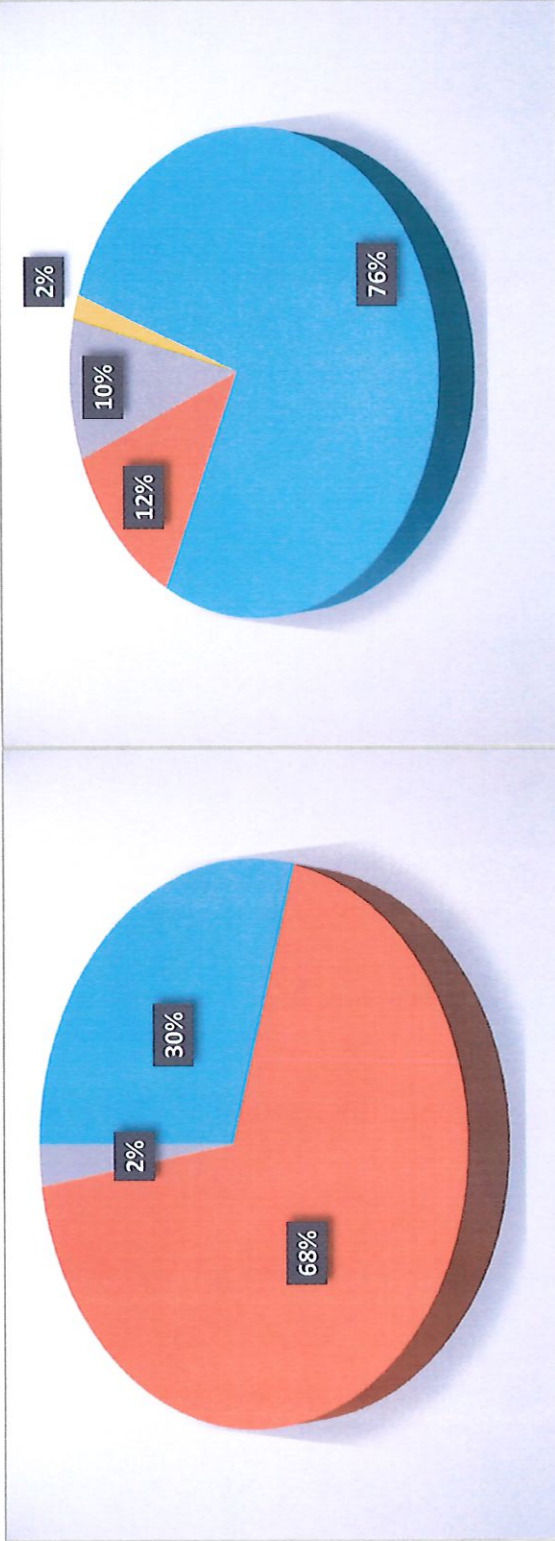
OPERATING FUND
FISCAL YEAR 2020-2021

REVENUES:

Local	\$ 1,105,685	30%
State	2,532,401	68%
Federal	96,914	3%
Total	\$ 3,735,000	100%

EXPENDITURES:

Payroll Costs	\$ 2,842,945	76%
Purchase & Contracted Services	447,850	12%
Supplies, Materials & Fees	379,205	10%
Debt Service	65,000	2%
Total	\$ 3,735,000	100%





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 2020-2021

		2019-2020		2020-2021		Percent of		Percentage
		Official	Increases	Official	Total			Change
		Budget	(Decreases)	Budget				
Revenue								
5751	Cafeteria Sales	\$ 46,750	(7,761)	\$ 38,989	18.18%			-16.60%
5742	Investment Income	288	712	1,000	0.47%			0.00%
58xx	State Reimbursements	6,826	(6,326)	500	0.23%			-92.68%
59xx	Federal Reimbursements	165,000	9,000	174,000	81.12%			5.45%
Total Revenue		218,864	(4,375)	214,489	100.00%			-2.00%
Expenditures								
35	Food Service							
	Payroll	86,845	(3,875)	82,970	38.68%			-4.46%
	Contracted Services	5,900	(500)	5,400	2.52%			-8.47%
	Materials & Travel	126,119	-	126,119	58.80%			0.00%
	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		\$ 218,864	(4,375)	\$ 214,489	100.00%			-2.00%



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 2020-2021

	2019-2020	Increases	2020-2021	Percent of	Percentage
	Official	(Decreases)	Official	Total	Change
	Budget		Budget		
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					
Bonds, Series 2004	-	-	-	-	-
Total required for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -



Campbell Independent School District

DEBT SERVICE SCHEDULES

FISCAL YEAR 2020-2021

SUMMARY OF ALL DEBT PAYMENTS

Date	Principal	Interest	Total Principal and Interest
2019-2020	-	-	-
2020-2021	-	-	-
	<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 2020-2021

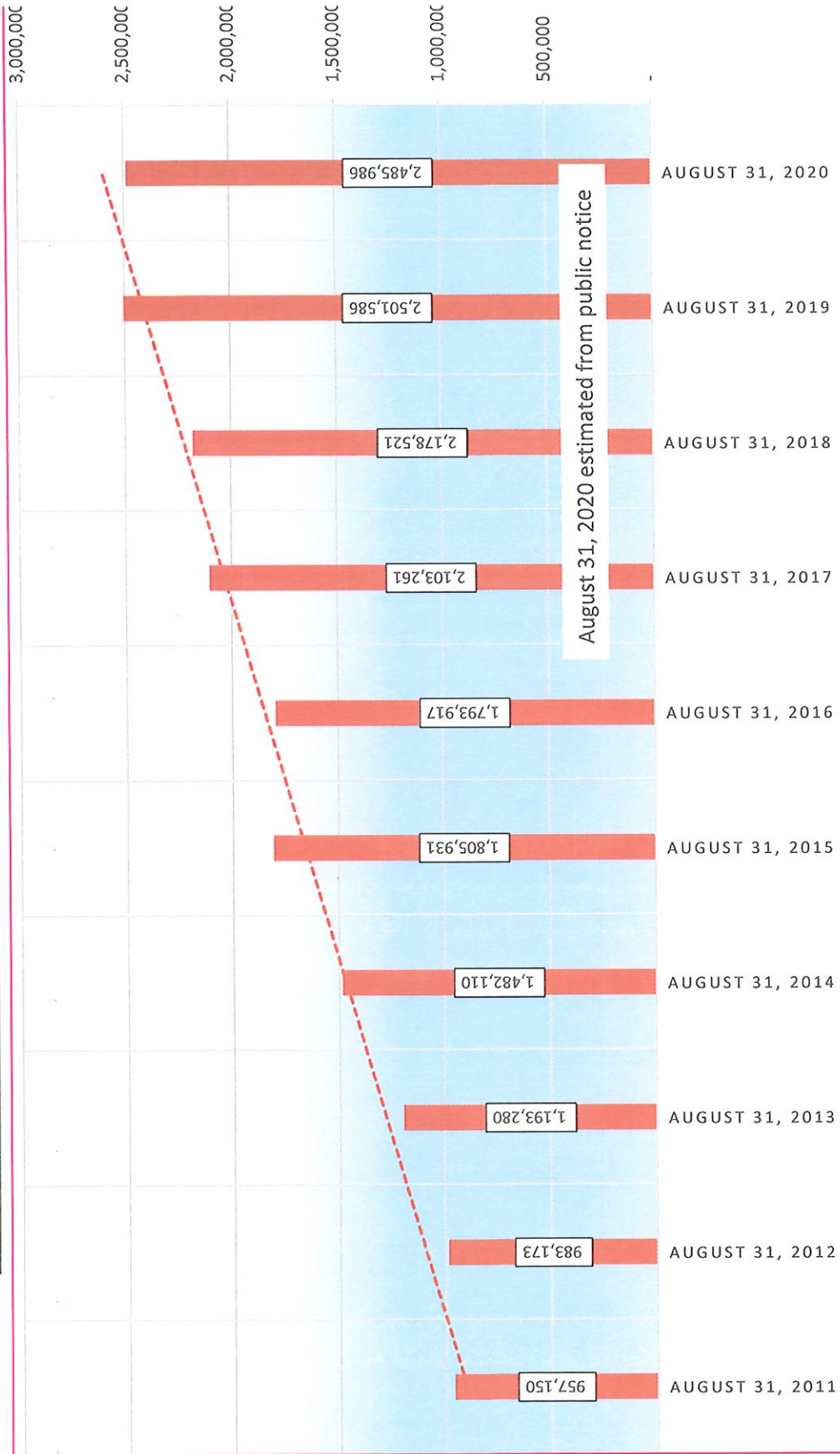
Executive Summary		Original 2019-2020	Projected 2019-2020	Original 2020-2021	Proposed 2021-2022	Estimated 2022-2023	Estimated 2023-2024
Beginning Fund Balance		2,501,587	2,501,587	2,485,986	2,485,986	2,485,986	2,485,986
Projected ADA		300	260	245	245	245	245
Total Projected Revenue	Diff to prior year	3,715,000	4,120,051	3,735,000 20,000	3,610,000 (125,000)	3,479,000 (131,000)	3,341,000 (138,000)
Total Projected Expenditures	Diff to prior year	3,715,000	4,432,967	3,735,000 20,000	3,610,000 (125,000)	3,479,000 (131,000)	3,341,000 (138,000)
Projected Salary Changes		\$593 avg	\$593 avg	\$1,303 avg	\$500 avg	\$500 avg	\$500 avg
Projected Other Adjustments		-	297,315	-	-	-	-
(Reductions) Needed to Maintain Balanced Budget		-	-	-	-	-	-
Ending Fund Balance assuming no reductions are generated to offset the projected deficit.		2,501,587	2,485,986	2,485,986	2,485,986	2,485,986	2,485,986
Fund Balance as a % of expenses		67.3%	56.1%	66.6%	68.9%	71.5%	74.4%



Campbell Independent School District

GENERAL OPERATING FUND BALANCE CHANGES

FISCAL YEAR 2020-2021





Campbell Independent School District

COMPARISON OF ISD TAXES
FISCAL YEAR 2020-2021

Taxing Entity	2020*	2019	2018	2017	2016	2015
SBH – Boles ISD	1.335900	1.441290	1.542940	1.542940	1.542940	1.522940
SBL – Bland ISD	1.153000	1.310000	1.364000	1.427100	1.488000	1.534000
SCA – Campbell ISD	0.887800	0.970000	1.040000	1.040000	1.040000	1.090000
SCL – Celeste ISD	1.239595	1.328950	1.430600	1.460600	1.490060	1.518540
SCM – Caddo Mills ISD	1.256600	1.353350	1.455000	1.455000	1.455000	1.455000
SCO – Commerce ISD		1.443280	1.539300	1.561000	1.543600	1.605700
SGR – Greenville ISD	1.168610	1.228481	1.298481	1.308481	1.309170	1.348210
SLO – Lone Oak ISD	1.319272	1.249272	1.310000	1.300000	1.318950	1.318950
SQL – Quinlan ISD		1.158000	1.240000	1.240000	1.240000	1.240000
SWC – Wolfe City ISD	1.143720	1.232200	1.344000	1.344000	1.344000	1.344000
SCP – Cooper ISD		1.278400	1.440000	1.470000	1.490000	1.490000
SCT – Community ISD		1.568350	1.670000	1.625000	1.625000	1.625000
SCU – Cumby ISD		1.198400	1.300000	1.200000	1.300000	1.300000
SFD – Fannindel ISD		1.148400	1.260000	1.260000	1.260000	1.230000
SLE – Leonard ISD		1.068350	1.170000	1.259060	1.266200	1.273100
SRC – Royse City ISD		1.568350	1.670000	1.670000	1.670000	1.670000
STR – Terrell ISD		1.498050	1.599700	1.599700	1.599700	1.460000



Campbell Independent School District

SALARY SCHEDULE AS ADOPTED JULY 2019
FISCAL YEAR 2020-2021

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



Campbell Independent School District

STIPEND SCHEDULE
FISCAL YEAR 2020-2021

<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
28	Testing Coordinator	3,000	48	Asst. Track	750
32	Natl Honor Society	500			
33	UIL HS	700	39	Head Baseball	2,000
33	UIL Elementary	300	63	Asst. Baseball	1,500
35	ESL Coordination	2,500	38	Head Softball	2,000
46	Cheerleading	1,200	64	Asst. Softball	1,500
46	Cheerleading	1,200	44	Golf	1,000
50	Mentors (up to 5 @ \$500)	2,500			
	Total	<u>\$ 41,357</u>			<u>\$ 35,000</u>
					<u>\$ 76,357</u>



Campbell Independent School District

TRS ACTIVECARE PREMIUMS PER MONTH
FISCAL YEAR 2020-2021

Proposed Premium Contribution

	Employee Cost	District Cost	Total Cost
ActiveCare Primary			
Employee Only	\$ -	\$ 386	\$ 386
Employee & Spouse	\$ 703	\$ 386	\$ 1,089
Employee & Children	\$ 309	\$ 386	\$ 695
Employee & Family	\$ 915	\$ 386	\$ 1,301
ActiveCare HD			
Employee Only	\$ 11	\$ 386	\$ 397
Employee & Spouse	\$ 734	\$ 386	\$ 1,120
Employee & Children	\$ 329	\$ 386	\$ 715
Employee & Family	\$ 952	\$ 386	\$ 1,338
ActiveCare Primary+			
Employee Only	\$ 128	\$ 386	\$ 514
Employee & Spouse	\$ 878	\$ 386	\$ 1,264
Employee & Children	\$ 448	\$ 386	\$ 834
Employee & Family	\$ 1,202	\$ 386	\$ 1,588
ActiveCare 2			
Employee Only	\$ 551	\$ 386	\$ 937
Employee & Spouse	\$ 1,836	\$ 386	\$ 2,222
Employee & Children	\$ 1,007	\$ 386	\$ 1,393
Employee & Family	\$ 2,241	\$ 386	\$ 2,627



Campbell Independent School District

DEBT SERVICE SCHEDULES - OPERATING FUND
FISCAL YEAR 2020-2021

Summary of all Debt Payments

	<u>Amount</u>
<u>Debt Description</u>	
Time Warrant 2015 Series - Energy Efficiency Upgrade	-
Contractual Obligation 2016 - Bus Purchase (2)	-
Contractual Obligation 2020 - Bus Purchase (3)	64,303
2019-2020	<u>64,303</u>



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 2020-2021

Description	Anticipated Revenue	Expenditure Budget
Fund 211 - ESEA Chapter 1	\$ 98,441	\$ 98,441
Function - 11		\$ -
Function - 13		\$ 98,441
Total Fund 211	\$ 98,441	
Fund 255 - Title II	\$ 15,386	\$ 15,386
Function - 11		\$ 15,386
Total Fund 255	\$ 15,386	
Fund 263 - ESL	\$ -	\$ -
Function - 11		\$ -
Function - 13		\$ -
Total Fund 263	\$ -	\$ -
Fund 270 - REAP	\$ 21,768	\$ 21,768
Function - 11		\$ -
Function - 34		\$ 21,768
Total Fund 270	\$ 21,768	
Fund 289 - Title IV	\$ 10,000	\$ 10,000
Function - 11		\$ -
Function - 34		\$ 10,000
Total Fund 289	\$ 10,000	
Fund 410 - IMA	\$ 10,492	\$ 10,492
Function - 11	\$ -	\$ 10,492
Total Fund 410	\$ 10,492	
TOTALS	\$ 156,087	\$ 156,087