

2022 – 2023 OFFICIAL BUDGET



CAMPBELL INDEPENDENT SCHOOL DISTRICT

Educate, Inspire, Transition

CAMPBELL INDEPENDENT SCHOOL DISTRICT

Campbell, Texas

ANNUAL BUDGET FOR FISCAL YEAR

From September 1, 2022 to August 31, 2023

BOARD OF TRUSTEES

Frank Owens, President

Steve Gilcrest, Vice President

Tim Dorner, Secretary

JD Dart

Teresa Crow

Jason Fields

Chad Dickerson

APPOINTED OFFICIALS

Dr. Denise Morgan, Superintendent

Hubert Bares, Business Manager

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August 25, 2022

Dear Campbell ISD Board of Trustees and Community Partners,

Annually Campbell ISD (CISD) must prepare and present a budget for the new school year.

In 2020, 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 \$0.8546 down from \$0.872 last year and \$1.04 in previous years. This is a tax rate reduction of more than \$0.0174 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 from a budget of approximately \$4.2 million dollars 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 & now Uvalde have completely disrupted the normal school environment. We anticipate new and increased concerns over mental health and safety, as we continue to operate under the ever changing "guidelines" coming at us from every direction. Although we have begun the year with in-person, we built a budget with increased connectivity and health & safety measures designed in. We have deep concerns not only for our students but also our staff. Even with all our planning, there may be some required changes and amendments as we venture into the unknown.

Each year, to provide the best education for the students of CISD, the district administration prioritizes classroom needs. Once again, we have entered 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 2022-2023 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 Independent School District _____ will hold a public meeting at _____ 6:00 PM August 18, 2022 _____ in _____ the Board Room at the District's Administration Building _____ at 480 N Patterson St, Campbell, Texas 75422 _____.

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 \$ 0.8546 /\$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>6.0885</u>	% increase	or		% (decrease)
Debt service	<u>0.0000</u>	% increase	or		% (decrease)
Total expenditures	<u>6.0885</u>	% increase	or		% (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>198,076,554</u>	\$ <u>245,702,612</u>
Total appraised value* of new property**	\$ <u>5,492,260</u>	\$ <u>8,728,940</u>
Total taxable value*** of all property	\$ <u>159,474,529</u>	\$ <u>191,961,209</u>
Total taxable value*** of new property**	\$ <u>5,210,101</u>	\$ <u>8,532,252</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

	<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	\$ 0.87200	\$ 0.0000 *	\$ 0.87200	\$ 4,566	\$ 9,950
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.91731	\$ (0.00066) *	\$ 0.91666	\$ 5,782	\$ 8,729
Proposed Rate	\$ 0.85460	\$ 0.0000 *	\$ 0.85460	\$ 5,763	\$ 9,044

* 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	\$ 140,851	\$ 177,717
Average Taxable Value of Residences	\$ 107,940	\$ 111,221
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.8720	\$ 0.85460
Taxes Due on Average Residence	\$ 941.23	\$ 950.49
Increase (Decrease) in Taxes		\$ 9.26

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 0.8546. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 0.8546.

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)	\$ 2,300,000
Interest & Sinking Fund Balance(s)	\$ 0

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.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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 *interactive* 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.

2022-2023 Budget and Tax Rate Adoption Calendar

September 2021 through August 2022 - Ongoing budget status updates with the Board, Superintendent and Staff.

September 16, 2021 - Approved the superintendent to pursue allowable waivers for attendance, staff development and for special education home bound students. Approved to pay staff during any closures and 10 COVID leave days. Added ten minutes to the school day and calendar changes. These were done to offset COVID-19 quarantines. Approved furniture vendor purchases, bleachers for the ballparks and the quarterly investment report.

October 21, 2021 - Approved the Textbook Committee, a SSA with Greenville RDSPD and hiring of a teacher.

November 18, 2021 – Held the Financial Integrity Rating System of Texas (FIRST) hearing and discussion of the Superior Rating for 2019-2020. The Financial Audit by Rutherford & Taylor for 2020-2021 was reviewed and approved. Additionally, the Board approved a COVID Benefit Resolution to pay directors and contracted employees \$1,000 and non-contracted employees \$500.

December 16, 2021 – Approved the quarterly investment report and reviewed the TASB Facilities Study.

January 20, 2022 – Approved the district ESSER II & III plan, to pay staff during the COVID closure and an employee attendance incentive per semester.

February 17, 2022 – The board approved hiring a first-grade teacher, budget amendments, repair quotes for soffit and concrete work for about \$17,000. Adopted the 2022-2023 school calendar

March 24, 2022 – Board of Trustees approved the quarterly investment report and legal & financial audit contracts.

March 31, 2022 – Board of Trustees held a special meeting for facility needs. Approved \$138,800 for a new fire alarm system, \$116,300 to re-key the campus, \$4,100 for foundation repair, up to \$30,000 to install a new transformer, up to \$25,000 for a new water meter and line for the football field, \$200,000 to resurface the football field, \$209,000 for football field lighting, \$32,200 for new scoreboards at the ballparks, \$25,000 for rock in the parking lot and additional \$39,231 for projects taken out of the current budget.

April 21, 2022 – Board of Trustee approved staff contracts, request for qualifications to architects, summer school plans & calendar, TASB Risk Management agreement on operating insurance and the budget amendments on CN, Admin and Athletics.

May 2022 – 5/2 & 5/24 Board of Trustee approved added teacher contracts for the school year 2022-2023. **5/19** approved the superintendent to investigate sale of real property, 3 new staff contracts, to pay the basic employee health premiums at \$410/month, stipends were approved, as well as salary schedules for teachers increase \$3,000, 3% increases for non-teaching positions and MOU with WCISD for DAEP services, \$10,000.

June 17, 2022 – Approved architect Claycomb & Associates and Government Capital to assist the district in its facility study, the quarterly investment report and the NETCAT agreement. No action to be taken on property sale.

July 21, 2022 – Approved computer purchases for the business lab, COVID plans to follow CDC guidelines, 5 undocked days for recovery and increased the employee attendance incentive to \$250 per semester.

August 25, 2022 – Appointed a new board member – Chad Dickerson. Approved the ESSR Plan using remaining funds in the 2022-2023 school year. Scheduled 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, the Local Investment Policy & Strategy, approval of the final 2021-2022 amendments, a public hearing & Board meeting scheduled to discuss, approval of 2022-2023 proposed budget and tax rate and the MOU with Hunt County for a school resource officer.

Campbell Independent School District 2022-2023 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” regarding 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. Balance the budget where expenditures are limited by revenue received, 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.

61% of the Operating Fund revenue is derived from the State and 2% is derived from Federal sources. The remaining revenue is derived from local funds including 36% from property tax collections and 1% from other local sources including interest income, game receipts, and pre-k program fees.

59% of the Operating Fund expenditures involve instructional delivery with another 10% for instructional support. Remaining expenditures include 19% for plant operations, technology, and security; 2% for debt, and 10% for general administration including appraisal district fees.

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 was not known if it will be sustained in subsequent sessions. However, it appears that the 87th Regular Legislative Session remained committed to educational funding. It is expected that future funding will likely be negatively impacted by the economic consequences of the COVID-19 pandemic, however in the near term those have been mitigated through additional Federal Grants referred to as ESSER I, II & III. 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. Key formula funding factors continue to support teacher funding. The 2022-2023 budget includes an increase in payroll expenses of 5%, due a salary schedule adjustment and 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 ensure the success of future students in the manner commensurate with community expectations.

The total value of all taxable property within the boundaries of the district increased 24% from the 2021 values. This increase was due to a general increase and to new construction. The Average taxable Value of Residences was \$111,221 up 3% from the prior year valuations.

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 2021-2022 increased slightly from what was projected. Likewise, the average daily attendance trended slightly, impacting WADA. We anticipate our enrollment to increase gradually for expense planning purposes but continue to take a more conservative approach for projecting revenues based upon the 2022-2023 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 and spending on CTE programs.

Multi-Year Budget Plan Methodology & Assumptions

Estimating many 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:

Enrollment, Weighting and Attendance Rates, Number of Teachers, Courses Needed, Tax Rolls, Percentage of Tax Revenue Collected, Changes in Federal and State Funding, Energy Price Trends, GASB & TEA Accounting Regulations, Interest Rates Earned and Paid

Basic 2022-2023 Estimates

Enrollment: 305	Average daily attendance (ADA): 265
Daily attendance rate: 95%	Local tax base (“Freeze Adjusted”): \$167,154,465
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 2022-2023 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 budgeting is conservative, we believe it creates stability for our staff and is sustainable for our community. Alternatives involving increasing taxes, 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
- Child Nutrition Fund
- Debt Service Fund

Campbell Independent School District



OFFICIAL BUDGET

FISCAL YEAR 2022-2023

	<u>Operating Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,566,789	42,000	-	1,608,789
State Revenue	2,598,211	500	-	2,598,711
Federal Revenue	104,000	176,500	-	280,500
Total Revenues	4,269,000	219,000	-	4,488,000
Appropriations				
11 - Instruction	2,181,262	-	-	2,181,262
12 - Library & Media Services	26,413	-	-	26,413
13 - Curriculum/Instructional Staff Development	51,245	-	-	51,245
23 - School Leadership	195,901	-	-	195,901
31 - Guidance and Counseling	76,409	-	-	76,409
33 - Health Services	72,666	-	-	72,666
34 - Student Transportation	79,328	-	-	79,328
35 - Child Nutrition	-	219,000	-	219,000
36 - Co-Curricular/Extra Curricular Activities	136,297	-	-	136,297
41 - General Administration	411,613	-	-	411,613
51 - Plant Maintenance & Operations	563,616	-	-	563,616
52 - Security and Monitoring Services	24,815	-	-	24,815
53 - Data Processing Services	227,335	-	-	227,335
71 - Debt Administration	81,500	-	-	81,500
81 -Facilities Acquisition & Construction	-	-	-	-
93 - Payments to Fiscal Agents for Shared Services	110,000	-	-	110,000
99 - Other Intergovernmental Charges	30,600	-	-	30,600
Total Appropriations	4,269,000	219,000	-	4,488,000
Balanced with Fund Balance	-	-	-	-

Campbell Independent School District



OFFICIAL BUDGET - EXPENDITURES BY OBJECT

FISCAL YEAR 2022-2023

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,566,789	42,000	-	1,608,789
State Revenue	2,598,211	500	-	2,598,711
Federal Revenue	104,000	176,500	-	280,500
Other Resources				-
Total Revenues	4,269,000	219,000	-	4,488,000
Appropriations				
Payroll	3,134,594	87,090	-	3,221,684
Contracted Services	463,766	5,400	-	469,166
Materials	301,723	126,010	-	427,733
Travel and Misc	264,501	500	-	265,001
Debt Service	81,500	-	-	81,500
Capital Outlay	22,916	-	-	22,916
Total Appropriations	4,269,000	219,000	-	4,488,000
Use of Fund Balance	-	-	-	-

Campbell Independent School District



OFFICIAL BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2022-2023

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Local Sources:	199	240	599	
Property Taxes				
5711 Property Taxes-Current Year	\$ 1,527,156	\$ -	\$ -	1,527,156
5712 Property Taxes-Prior Years	10,000	-	-	10,000
5719 Penalty & Interest	10,000	-	-	10,000
Total Property Taxes	1,547,156	-	-	1,547,156
Fees & Tuitions				
5739 Fees & Tuitions	633	-	-	633
Enterprising Activities				
5751 Cafeteria Sales	-	40,000	-	40,000
5752 Game Receipts-All Sports	8,000	-	-	8,000
	8,000	40,000	-	48,000
Miscellaneous Revenue				
5742 Investment Income	10,000	1,000	-	11,000
5749 Other Misc Income	1,000	1,000	-	2,000
7915 Other Misc Income	-	-	-	-
Total Miscellaneous Income	11,000	2,000	-	13,000
Subtotal Local Non-Taxes	19,633	42,000	-	61,633
Total Local Sources	1,566,789	42,000	-	1,608,789
State Sources:				
5812 State Foundation School Fund	2,270,485	-	-	2,270,485
5811 State Per Capita Available School Fund	126,197	-	-	126,197
5831 TRS On Behalf	198,509	-	-	198,509
5829 Other State Funding	3,020	500	-	3,520
Total State Sources	2,598,211	500	-	2,598,711
Federal Sources				
5921 Breakfast Reimbursement	-	50,000	-	50,000
5922 Lunch Reimbursement	-	113,500	-	113,500
5923 Federal Food Allotment	-	13,000	-	13,000
5931 Other Federal Funding	100,000	-	-	100,000
5932 Other Federal Funding	4,000	-	-	4,000
Total Federal Sources	104,000	176,500	-	280,500
Total Estimated Revenues	\$ 4,269,000	\$ 219,000	\$ -	\$ 4,488,000

Campbell Independent School District



OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

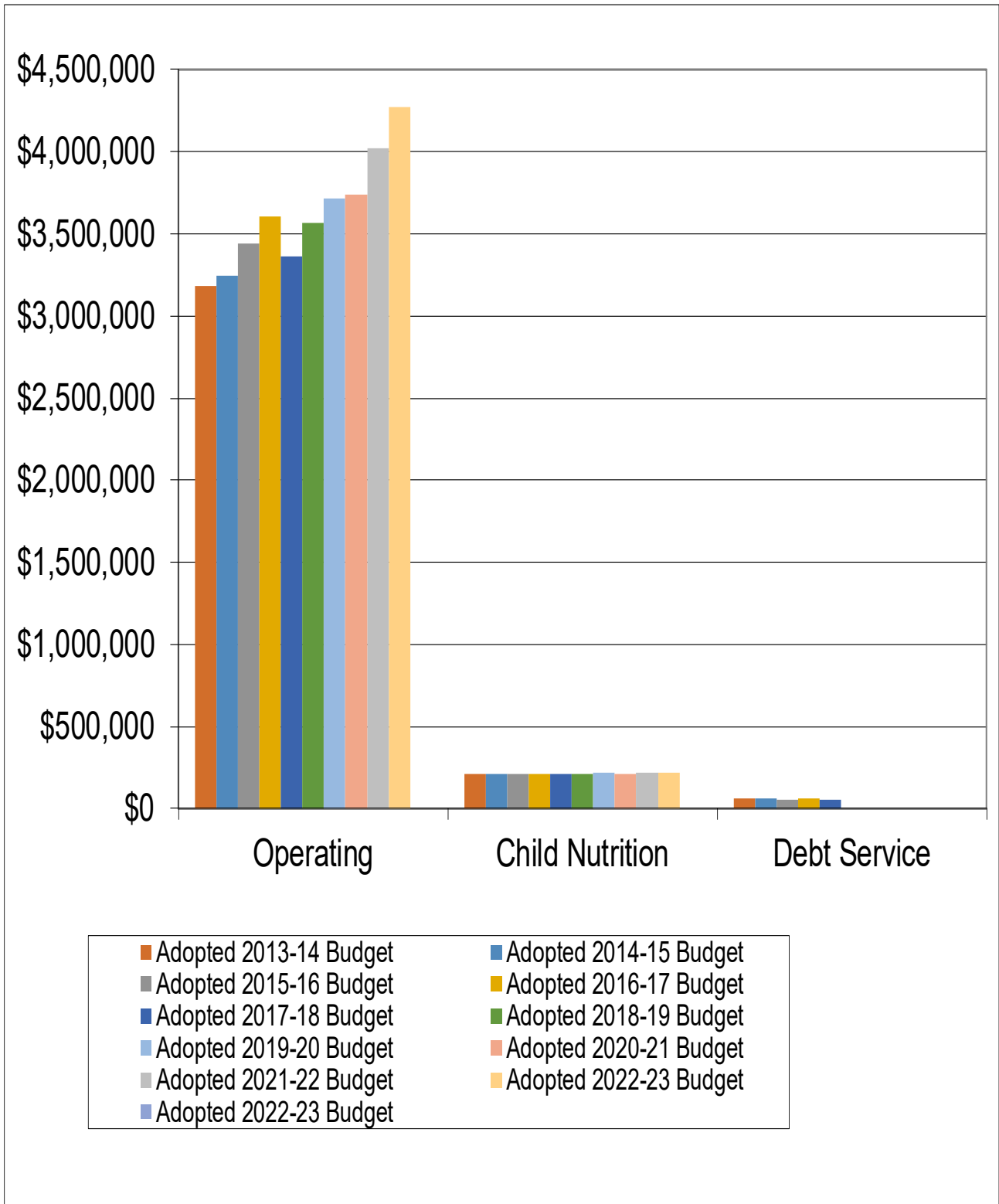
FISCAL YEAR 2022-2023

		61	62	63	64	65	66	
		Payroll	Prof. &	Materials &	Other Oper.	Debt	Capital	
	<u>Fund</u>	<u>Costs</u>	<u>Cont. Svcs.</u>	<u>Supplies</u>	<u>Expenses</u>	<u>Service</u>	<u>Outlay</u>	<u>Total</u>
Instruction	199	\$ 2,010,180	\$ 10,380	\$ 146,282	\$ 14,420	\$ -	\$ -	\$ 2,181,262
Library & Media Service	199	11,200	9,000	5,700	513	-	-	26,413
Curriculum/Instructional	199	32,241	8,650	1,050	9,304	-	-	51,245
School Leadership	199	190,971	-	3,940	990	-	-	195,901
Guidance and Counselor	199	74,582	1,250	577	-	-	-	76,409
Health Services	199	62,723	1,700	8,243	-	-	-	72,666
Student Transportation	199	9,418	22,300	46,410	1,200	-	-	79,328
Child Nutrition	240	87,090	5,400	126,010	500	-	-	219,000
Co-Curricular/Extra Curr	199	56,273	23,000	24,500	32,524	-	-	136,297
General Administration	199	276,077	87,836	8,400	39,300	-	-	411,613
Plant Maintenance & Op	199	239,000	208,200	42,750	50,750	-	22,916	563,616
Security/Monitoring Ser	199	11,340	6,000	2,475	5,000	-	-	24,815
Data Processing Service	199	160,589	54,850	11,396	500	-	-	227,335
Debt Administration	199	-	-	-	-	81,500	-	81,500
Facilities Acquisition & C	199	-	-	-	-	-	-	-
Fiscal Agents for Shared	199	-	-	-	110,000	-	-	110,000
Other Intergovernmenta	199	-	30,600	-	-	-	-	30,600
Grand Total		\$ 3,221,684	\$ 469,166	\$ 427,733	\$ 265,001	\$ 81,500	\$ 22,916	\$ 4,488,000

199 Operating Fund	199	3,134,594	463,766	301,723	264,501	81,500	22,916	4,269,000
240 Child Nutrition	240	87,090	5,400	126,010	500	-	-	219,000
599 Debt Service	599	-	-	-	-	-	-	-

Campbell Independent School District

COMPARISON OF BUDGETS FOR APPROPRIATIONS
FISCAL YEAR 2022-2023





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 2022-2023

	2021-2022		2022-2023		
	Official <u>Budget</u>	Increases <u>(Decreases)</u>	Official <u>Budget</u>	Percent of <u>Total</u>	Percentage <u>Change</u>
Estimated Revenues					
Local Revenue	1,312,460	254,329	1,566,789	36.70%	19.38%
State Revenue	2,618,540	(20,329)	2,598,211	60.86%	-0.78%
Federal Revenue	93,000	11,000	104,000	2.44%	11.83%
Other Resources	-	-	-		
Total Revenues	4,024,000	245,000	4,269,000	100.00%	6.09%
Appropriations					
11 - Instruction	\$ 2,040,896	140,366	2,181,262	51.10%	6.88%
12 - Library & Media Services	26,413	-	26,413	0.62%	0.00%
13 - Curriculum/Instructional Staff Development	51,245	-	51,245	1.20%	0.00%
23 - School Leadership	192,524	3,377	195,901	4.59%	1.75%
31 - Guidance and Counseling	74,634	1,775	76,409	1.79%	2.38%
33 - Health Services	72,666	-	72,666	1.70%	0.00%
34 - Student Transportation	66,088	13,240	79,328	1.86%	20.03%
36 - Co-Curricular/Extra Curricular Activities	109,167	27,130	136,297	3.19%	24.85%
41 - General Administration	386,101	25,512	411,613	9.64%	6.61%
51 - Plant Maintenance & Operations	542,128	21,488	563,616	13.20%	3.96%
52 - Security and Monitoring Services	24,815	-	24,815	0.58%	0.00%
53 - Data Processing Services	226,023	1,312	227,335	5.33%	0.58%
71 - Debt Administration	81,000	500	81,500	1.91%	0.62%
93 - Payments to Fiscal Agents for Shared Services	101,500	8,500	110,000	2.58%	8.37%
99 - Other Intergovernmental Charges	28,800	1,800	30,600	0.72%	6.25%
Total Appropriations	4,024,000	245,000	4,269,000	100.00%	6.09%

Campbell Independent School District



OPERATING FUND BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2022-2023

		2021-2022		2022-2023			
		Official	Increases	Official	Percent of	Percentage	
		<u>Budget</u>	<u>(Decreases)</u>	<u>Budget</u>	<u>Total</u>	<u>Change</u>	
Local Sources:							
Property Taxes							
5711	Property Taxes-Current Year	\$ 1,272,638	\$ 254,518	\$ 1,527,156	35.77%	20.00%	
5712	Property Taxes-Prior Years	10,000	-	10,000	0.23%	0.00%	
5719	Penalty & Interest	10,000	-	10,000	0.23%	0.00%	
Total Property Taxes		1,292,638	254,518	1,547,156	36.24%	19.70%	
Fees & Tuitions							
5739	Fees & Tuition	822	(189)	633	0.01%	-22.99%	
Enterprising Activities							
5752	Game Receipts-All Sports	8,000	-	8,000	0.19%	0.00%	
Miscellaneous Revenues							
5742	Investment Income	10,000	-	10,000	0.23%	0.00%	
5749	Other Misc Income	1,000	-	1,000	0.02%	0.00%	
Total Other Local Revenues		19,822	(189)	19,633	0.46%	-0.95%	
Total Local Sources		1,312,460	254,329	1,566,789	36.70%	19.38%	
State Sources:							
5812	State Foundation School Fund	51,408	74,789	126,197	2.96%	145.48%	
5811	State Per Capita Available School Fund	2,365,603	(95,118)	2,270,485	53.19%	-4.02%	
5829	Miscellaneous State	1,000	2,020	3,020	0.07%	202.00%	
5831	TRS On Behalf	200,529	(2,020)	198,509	4.65%	-1.01%	
Total State Sources		2,618,540	(20,329)	2,598,211	60.86%	-0.78%	
Federal Sources:							
593x	School Health and Related Services	93,000	11,000	104,000	2.44%	11.83%	
Total Federal Sources		93,000	11,000	104,000	2.44%	11.83%	
Total Operating Fund		\$ 4,024,000	\$ 245,000	\$ 4,269,000	100.00%	6.09%	



Campbell Independent School District

OPERATING FUND

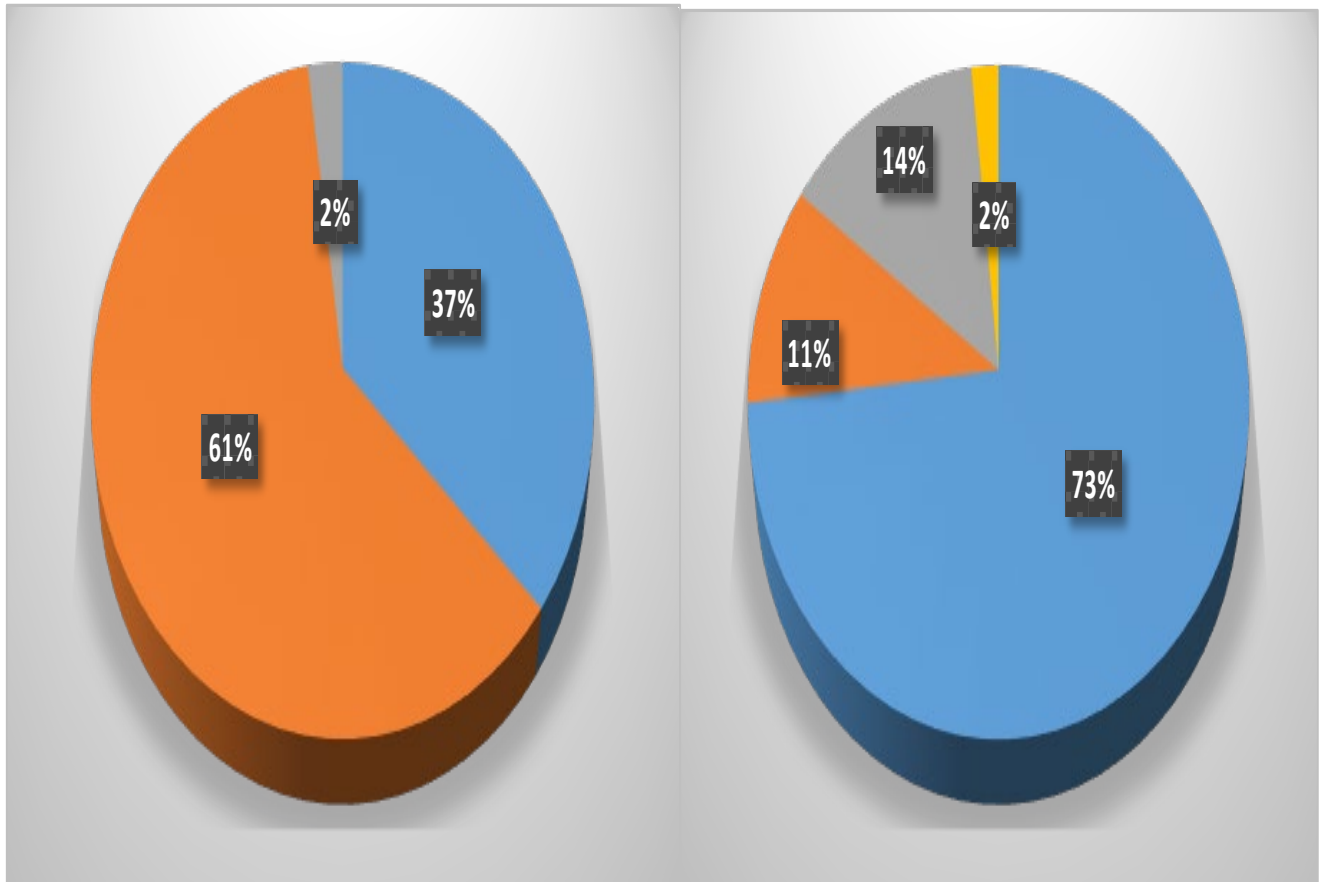
FISCAL YEAR 2022-2023

REVENUES:

Local	\$ 1,566,789	37%
State	2,598,211	61%
Federal	104,000	2%
Total	\$ 4,269,000	100%

EXPENDITURES:

Payroll Costs	\$ 3,134,594	73%
Purchase & Contracted Services	463,766	11%
Supplies, Materials & Fees	589,140	14%
Debt Service	81,500	2%
Total	\$ 4,269,000	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 2022-2023

	2021-2022		2022-2023		Percent of Total	Percentage Change
	<u>Official Budget</u>	Increases (Decreases)	<u>Official Budget</u>			
Revenue						
5751 Cafeteria Sales	\$ 41,209	(1,209)	\$ 40,000	18.26%	-2.93%	
5742 Investment Income	1,000	-	1,000	0.46%	0.00%	
5749 Other Misc Income	-	1,000	1,000	0.46%	0.00%	
58xx State Reimbursements	500	-	500	0.23%	0.00%	
59xx Federal Reimbursements	174,000	2,500	176,500	80.59%	1.44%	
Total Revenue	216,709	2,291	219,000	100.00%	1.06%	
-						
Expenditures						
35 Food Service						
Payroll	85,190	1,900	87,090	39.77%	2.23%	
Contracted Services	5,400	-	5,400	2.47%	0.00%	
Materials & Travel	126,119	391	126,510	57.77%	0.31%	
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	\$ 216,709	\$ 2,291	\$ 219,000	100.01%	1.06%	



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 2022-2023

		2021-2022		2022-2023		Percent of Total	Percentage Change
		<u>Official Budget</u>	Increases (Decreases)	<u>Official Budget</u>			
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

Principal Payments to be Paid	Interest Payments to be Paid	Other Amounts to be Paid	Total Payment
-	-	-	-
\$ -	\$ -	\$ -	\$ -



Campbell Independent School District

DEBT SERVICE SCHEDULES

FISCAL YEAR 2022-2023

SUMMARY OF ALL DEBT PAYMENTS

Date	Principal	Interest	Total Principal and Interest
2021-2022	-	-	-
2022-2023	-	-	-
	<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

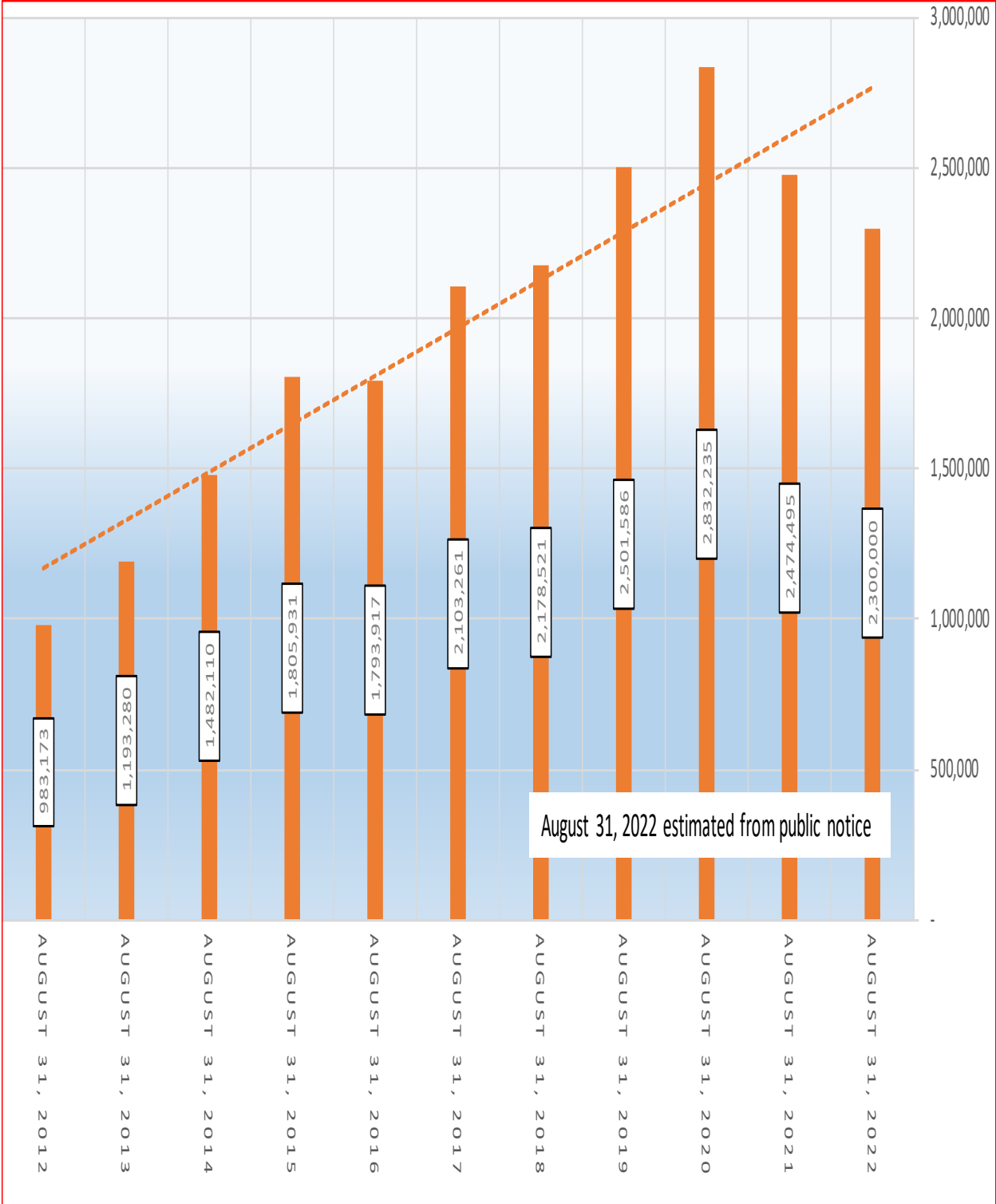
FISCAL YEAR 2022-2023

Executive Summary	Original	Projected	Original	Estimated	Estimated	Estimated
	2021-2022	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Beginning Fund Balance	2,055,098	2,474,495	2,300,000	2,300,000	2,300,000	2,225,000
Projected ADA	240	280	265	265	265	265
Total Projected Revenue	4,024,000	4,155,852	4,269,000	4,285,000	4,307,000	4,336,000
Diff to prior year			245,000	16,000	22,000	28,999
Total Projected Expenditures	4,024,000	5,136,893	4,269,000	4,285,000	4,307,000	4,336,000
Diff to prior year			245,000	16,000	22,000	28,999
Projected Salary Changes	\$700 avg	\$700 avg	\$3,700 avg	\$700 avg	\$700 avg	\$700 avg
Projected Other Adjustments	419,397	806,546	-	-	(75,000)	(55,000)
(Reductions) Needed to Maintain Balanced Budget	-	-	-	-	-	-
Ending Fund Balance assuming no reductions are generated to offset the projected deficit.	2,474,495	2,300,000	2,300,000	2,300,000	2,225,000	2,170,000
Fund Balance as a % of expenses	61.5%	44.8%	53.9%	53.7%	51.7%	50.0%

Campbell Independent School District

GENERAL OPERATING FUND BALANCE CHANGES

FISCAL YEAR 2022-2023



Campbell Independent School District



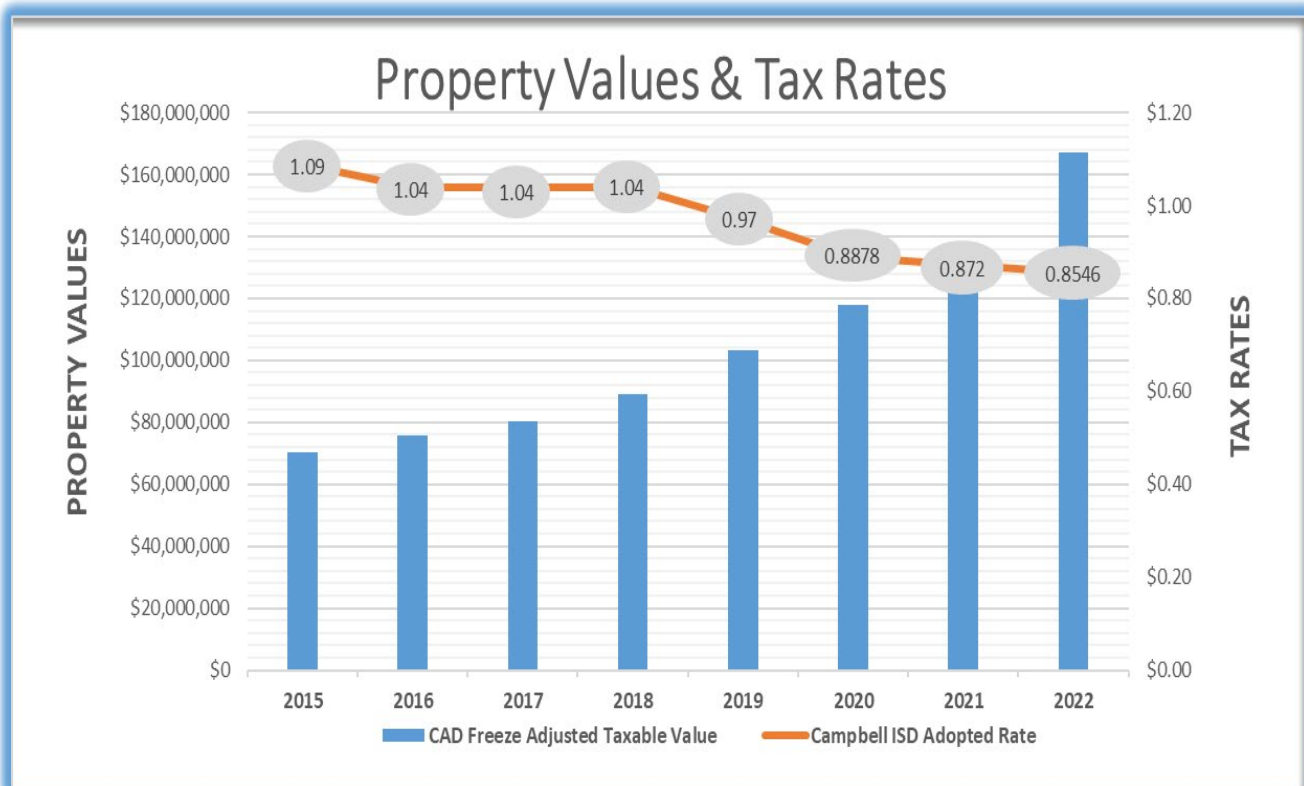
COMPARISON OF ISD TAXES FISCAL YEAR 2022-2023

Taxing Entity	2022	2021	2020	2019	2018	2017	2016
SBH – Boles ISD	1.192900	1.210300	1.335900	1.441290	1.542940	1.542940	1.542940
SBL – Bland ISD	1.025700	1.117000	1.152700	1.310000	1.364000	1.427100	1.488000
SCM – Caddo Mills ISD	1.442900	1.460300	1.256600	1.353350	1.455000	1.455000	1.455000
SCA – Campbell ISD	0.854600	0.872000	0.887800	0.970000	1.040000	1.040000	1.040000
SCL – Celeste ISD	1.170740	1.220900	1.223600	1.328950	1.430600	1.460600	1.490060
SCO – Commerce ISD	1.460000	1.309200	1.359800	1.443280	1.539300	1.561000	1.543600
SCU – Cumby ISD	1.422900	1.420300	1.149400	1.198400	1.300000	1.200000	1.300000
SGR – Greenville ISD	1.103081	1.120481	1.168610	1.228481	1.298481	1.308481	1.309170
SLO – Lone Oak ISD	1.304600	1.222000	1.206800	1.249272	1.310000	1.300000	1.318950
SQL – Quinlan ISD	1.042900	1.060300	1.082700	1.158000	1.240000	1.240000	1.240000
SWC – Wolfe City ISD	1.127300	1.144716	1.143720	1.232200	1.344000	1.344000	1.344000
SCP – Cooper ISD	1.102900	1.160300	1.236100	1.278400	1.440000	1.470000	1.490000
SCT – Community ISD	1.442900	1.463000	1.486200	1.568350	1.670000	1.625000	1.625000
SFD – Fannindel ISD		1.121800	1.128100	1.148400	1.260000	1.260000	1.260000
SLE – Leonard ISD		0.960300	0.980100	1.068350	1.170000	1.259060	1.266200
SRC – Royse City ISD		1.460300	1.464800	1.568350	1.670000	1.670000	1.670000
STR – Terrell ISD	1.313600	1.344500	1.357200	1.498050	1.599700	1.599700	1.599700

Main Sources:

<https://www.hunt-cad.org/tax-information/historical-tax-rates-exemptions/>

<https://hunt.countytaxrates.com/admin/all-rate>



Campbell Independent School District

SALARY SCHEDULE

FISCAL YEAR 2022-2023



Pay Step	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher
		195	202	207	217	226
00	41,000	42,754	44,289	45,385	47,578	49,551
01	41,700	43,484	45,045	46,160	48,390	50,397
02	42,400	44,214	45,801	46,935	49,202	51,243
03	43,100	44,944	46,557	47,710	50,014	52,089
04	43,800	45,674	47,313	48,484	50,827	52,935
05	44,500	46,404	48,070	49,259	51,639	53,781
06	48,700	50,783	52,606	53,909	56,513	58,857
07	49,400	51,513	53,363	54,683	57,325	59,703
08	50,100	52,243	54,119	55,458	58,137	60,549
09	50,800	52,973	54,875	56,233	58,950	61,395
10	51,500	53,703	55,631	57,008	59,762	62,241
11	52,200	54,433	56,387	57,783	60,574	63,087
12	52,900	55,163	57,143	58,558	61,387	63,933
13	53,600	55,893	57,899	59,333	62,199	64,779
14	54,300	56,623	58,656	60,107	63,011	65,625
15	55,000	57,353	59,412	60,882	63,824	66,471
16	55,700	58,083	60,168	61,657	64,636	67,317
17	56,400	58,813	60,924	62,432	65,448	68,163
18	57,100	59,543	61,680	63,207	66,260	69,009
19	57,800	60,273	62,436	63,982	67,073	69,855
20+	58,500	61,003	63,193	64,757	67,885	70,701

Campbell Independent School District

STIPEND SCHEDULE

FISCAL YEAR 2022-2023



<u>Academic Stipends</u>			<u>Athletic Stipends</u>		
Stipend Code	Description	Amount	Stipend Code	Description	Amount
1	Secondary STUCO	500	36	Head Football	4,500
2	Jr Class	250	68	Football Coord	3,500
2	Jr Class	250	67	Asst. Football	2,000
2	Jr Class	250	67	Asst. Football	2,000
3	Yearbook	1,000	37	Head Boys Basketball	4,000
6	Vocational Work Monitor	1,000	60	Asst. Boys Basketball	2,000
7	FCCLA	1,000			
8	Dual Credit	1,500	37	Head Girls Basketball	4,000
15	Bus Drivers	8,240	23	Asst. Girls Basketball	2,000
15	Bus Drivers	8,240	43	Cross Country ALL level	2,000
15	Bus Drivers, 2 split	8,240	42	Head Track	2,000
19	Dyslexia	1,000	48	Asst. Track	1,000
28	Testing Coordinator	3,000	48	Asst. Track	1,000
32	Natl Honor Society	500	48	Asst. Track	1,000
33	UIL HS	400	39	Head Baseball	4,000
33	UIL JR	300	63	Asst. Baseball	2,000
31	UIL EL	300			
35	ESL Coordination	2,500	38	Head Softball	4,000
46	Cheerleading	1,200	64	Asst. Softball	2,000
46	Cheerleading	1,200	44	Golf	1,000
50	Mentors (up to 5 @ \$500)	2,500			
	Sub-totals	<u>\$ 43,370</u>			<u>\$ 44,000</u>
	Total				<u><u>\$ 87,370</u></u>



Campbell Independent School District

TRS_ACTIVECARE PREMIUMS PER MONTH
FISCAL YEAR 2022-2023

	Employee Cost	District Cost	Total Cost
ActiveCare Primary			
Employee Only	\$ -	\$ 410	\$ 410
Employee & Spouse	\$ 747	\$ 410	\$ 1,157
Employee & Children	\$ 328	\$ 410	\$ 738
Employee & Family	\$ 974	\$ 410	\$ 1,384
ActiveCare HD			
Employee Only	\$ 12	\$ 410	\$ 422
Employee & Spouse	\$ 777	\$ 410	\$ 1,187
Employee & Children	\$ 347	\$ 410	\$ 757
Employee & Family	\$ 1,009	\$ 410	\$ 1,419
ActiveCare Primary+			
Employee Only	\$ 105	\$ 410	\$ 515
Employee & Spouse	\$ 849	\$ 410	\$ 1,259
Employee & Children	\$ 419	\$ 410	\$ 829
Employee & Family	\$ 1,174	\$ 410	\$ 1,584
ActiveCare 2			
Employee Only	\$ 603	\$ 410	\$ 1,013
Employee & Spouse	\$ 1,992	\$ 410	\$ 2,402
Employee & Children	\$ 1,097	\$ 410	\$ 1,507
Employee & Family	\$ 2,431	\$ 410	\$ 2,841

	Deduct Code
TRS-ACTIVECARE HD	27
TRS-ACTIVECARE Primary+	28
TRS-ACTIVECARE 2	29
TRS-ACTIVECARE Primary	30



Campbell Independent School District

DEBT SERVICE SCHEDULES - OPERATING FUND

FISCAL YEAR 2022-2023

Summary of all Debt Payments

	<u>Amount</u>
<u>Capital Leases & Other</u>	
Lease of printers	17,197
<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
Total	<u>81,500</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 2022-2023

<u>Description</u>	<u>Anticipated Revenue</u>	<u>Expenditure Budget</u>	
Fund 211 - ESEA Chapter 1	\$ 135,028	\$ 135,028	-
Fund 255 - Title II	\$ 19,650	\$ 19,650	-
Fund 263 - ESL	\$ -	\$ -	-
Fund 270 - REAP	\$ 18,084	\$ 18,084	-
Fund 279- TCLASS	\$ 203,132	\$ 203,132	-
Fund 282 - ESSER III	\$ 442,027	\$ 442,027	-
Fund 289 - Title IV	\$ 10,000	\$ 10,000	-
Fund 410 - IMA	\$ 19,894	\$ 19,894	-
TOTALS	<u><u>\$ 847,815</u></u>	<u><u>\$ 847,815</u></u>	

