

# 2024 – 2025 OFFICIAL BUDGET



**CAMPBELL INDEPENDENT SCHOOL DISTRICT**

*Educate, Inspire, Transition*

**CAMPBELL INDEPENDENT SCHOOL DISTRICT**

Campbell, Texas

**ANNUAL BUDGET FOR FISCAL YEAR**

From September 1, 2024 to August 31, 2025

**BOARD OF TRUSTEES**

Steve Gilcrest, President

Chad Dickerson, Vice President

Tim Dorner, Secretary

JD Dart

Jason Fields

Joseph Stewart

Walter Burke

**APPOINTED OFFICIALS**

Dr. Denise Morgan, Superintendent

Hubert Bares, Business Manager

## Table of Contents

Superintendent’s Budget Message.....	4
Legal Notice of Budget Hearing.....	5
Legal Basis for Budget Adoption.....	7
Budget Calendar.....	10
Budget Overview.....	11
Official Budget.....	13
Operating Fund.....	19
Child Nutrition Fund.....	23
Debt Service Fund.....	25
Financial Forecasts.....	28
Other Funds.....	36



August 27, 2024

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 86<sup>th</sup> Legislature passed House Bill 3 (HB3) which changed the formula funding method used since 2005. During the 88<sup>th</sup> Legislature, we are now required by law to reduce the tax rate to no greater than \$0.6669 down from \$0.6692 last year and the \$1.04 in earlier years. There only a slight tax rate reduction for the district this year.

We expect our local revenue to increase due to the flat tax rate and a bump in taxable property values. However, we expect a significant drop to our state revenues due to lack of funding passed in the last legislative session. For CISD it means we will work within an appropriations budget of approximately \$4.9 million dollars, while only expecting \$4.4 million in revenue. This will be our first budget deficit in numerous years. While this may seem to be a large amount of money, once we pay all staff, utilities, transportation and debt commitments our money is pretty well spent.

We are looking forward to a normal school year, one without shadow clouds of a pandemic or school tragedy. We have already had groundbreaking for our modular buildings and look forward to occupying the new space in the next semester. We have deep concerns not only for our students but also our staff. Even with all our planning, we expect changes and amendments will be required. The 89<sup>th</sup> Legislature will be addressing many school testing and financing issues that will impact our success this year. We will make sure our voice is heard in Austin.

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 vocational programs through these agreements, while still offering the foundation programs here in Campbell. The newest agreement, with Boles ISD allows students to participate in Culinary Arts, which we can't provide locally.

Although budget planning is a continuous process of checks and balances, CISD prepared the 2024-2025 budget with the students' needs as the center focus. The following documentation outlines our budget with supporting documentation.

Go Indians!

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 27, 2024 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**                    \$ 0.6669 /\$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>0.45</u>	% Increase	or		% (decrease)
Debt service	<u>0.00</u>	% Increase	or		% (decrease)
Total expenditures	<u>0.45</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>321,405,782</u>	\$ <u>226,836,917</u>
Total appraised value* of new property**	\$ <u>12,217,500</u>	\$ <u>10,898,840</u>
Total taxable value*** of all property	\$ <u>213,801,542</u>	\$ <u>206,273,499</u>
Total taxable value*** of new property**	\$ <u>11,749,982</u>	\$ <u>10,340,799</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\* \$ 0.00

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$ 0.66920	\$ 0.00000 *	\$ 0.66920	\$ 4,728	\$ 9,799
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ 0.65075	\$ 0.00000 *	\$ 0.65075	\$ 5,403	\$ 9,078
<b>Proposed Rate</b>	\$ 0.66690	\$ 0.00000 *	\$ 0.66690	\$ 5,485	\$ 9,582

\* 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	\$ 193,994	\$ 204,225
Average Taxable Value of Residences	\$ 86,081	\$ 105,012
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.6692	\$ 0.6669
Taxes Due on Average Residence	\$ 576.05	\$ 700.32
Increase (Decrease) In Taxes		\$ 124.27

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 \$0.6669. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.6669.

**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)	\$ 2,000,000
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](http://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). 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, 81<sup>st</sup> 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**

<b>Fund</b>	<b>Budgeted on an Annual Basis</b>	<b>Budgeted on a Multi-year Basis</b>	<b>Submitted to PEIMS</b>
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.

## Budget and Tax Rate Adoption Calendar

**September 2023 through August 2024** - Ongoing budget status updates with the Board, Superintendent and Staff.

**September 21, 2023** – Reviewed status of previously approved capital outlays delayed in the prior year due to supply chain issues.

**October 17, 2023** -

**November 16, 2023** – Held the Financial Integrity Rating System of Texas (FIRST) hearing and discussion of the Superior Rating for 2021-2022. The Financial Audit by Rutherford & Taylor for 2022-2023 was reviewed and approved. Additionally, the Board approved capital improvement projects (installing interior gutter lining).

**January 18, 2024** – Approved the Quarterly Investment Report. Board approved capital improvement projects (safety project replacing door using grant money) and the Cooperative Agreement for Food Service.

**February 15, 2024** – Adopted the 2024-2025 school calendar, approved hiring of teachers and coaches for the next school year. Adopted an order authorizing the issuance, sale, and delivery of a Time Warrant & Maintenance Tax Note; and containing related matters **and** approved a resolution expressing intent to reimburse expenditures to be incurred.

**March 21, 2024** – Board of Trustees approved the more hiring, the quarterly investment report and the financial audit contract.

**April 18, 2024** – Board of Trustee approved staff contracts.

**May 2, 2024** – Board of Trustee approved staff contracts.

**May 15, 2024**- Board of Trustee approved staff contracts. The Payment August 15, 2024 to Brad Street Bank will be approximately \$110,000 for our Time Warrant, Series 2024 and Maintenance Tax Note, Series 2024, previously approved February 15, 2024. The Board approved a budget transfer of excess from the budget funds available in “function 11 – Instruction” into “function 71 – Debt Administration.

**June 20, 2024** – Approved the quarterly investment report, budget amendments for child nutrition & the Hunt County Appraisal District, salary increases for the coming school year (steps for teachers and 3% for all other staff, health contributions (\$501 up from \$450) and stipends for 2024-2025 and Shared Services Agreements with Tri-Count, NETCAT, School for the Deaf, DEAP, Hunt County Co-Op.

**July 18, 2024** – Approved budget amendments to transfer \$60,000 Instruction to Curriculum & Staff Development and School leadership at \$30,000 each, the Cooperative Purchasing Management Fees Report and agreed to continue insuring the school district through TASB for the upcoming school year and extend the superintendent’s contract through 2028 with all stipends rolled into base pay.

**August 27 2024** –Held discussion on property values, the funding lag used in the past and the impact of HB3 changing to current year values for the new funding plans, the impacts of the compressed rate on local revenues and the change in the homestead exemption to \$100,000; approval of the final 2023-2024 amendments, a public hearing & Board meeting scheduled approve the 2024-2025 proposed budget and tax rate. The Board also recognized Cheer as an organization with curricular and cocurricular status.

# Campbell Independent School District

## 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 4% is derived from Federal sources. The remaining revenue is derived from local funds including 32% from property tax collections and 3% from other local sources including interest income, game receipts, and pre-k program fees.

55% of the Operating Fund expenditures involve instructional delivery with another 11% for instructional support. The remaining expenditures include 19% for plant operations, technology, and security; 5% 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 the current session.

It appeared that the 88<sup>th</sup> Legislative Sessions remained committed to educational funding, with the hold harmless clauses in the property tax relief laws, but even that failed us. The COVID cliff hit this budget. The additional Federal Grants are used up and our grant amounts will be under \$600,000 this year.

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 2024-2025 budget includes an increase in payroll expenses of 10%, due 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 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 4% from the 2023 values. This increase was due to a general increase and to new construction. The Average Taxable Value of Residences was \$105,012, up 22% from the prior year valuations, due mainly to the homestead exemption dip in the prior year.

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 2023-2024 decreased from what was projected. Likewise, the average daily attendance trended downward, 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 2024-2025 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 into the campus and expanding 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 2024-2025 Estimates**

Enrollment: 272	Average daily attendance (ADA): 255
Daily attendance rate: 95%	Local tax base (“Freeze Adjusted”): \$206,273,499
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, which for us remains at \$0.

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 the school year 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 2024-2025

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
<b>Estimated Revenues</b>				
Local Revenue	1,558,295	31,500	-	1,589,795
State Revenue	2,699,705	500	-	2,700,205
Federal Revenue	167,000	204,000	-	371,000
<b>Total Revenues</b>	<b>4,425,000</b>	<b>236,000</b>	<b>-</b>	<b>4,661,000</b>
<b>Appropriations</b>				
11 - Instruction	2,351,629	-	-	2,351,629
12 - Library & Media Services	44,064	-	-	44,064
13 - Curriculum/Instructional Staff Development	14,850	-	-	14,850
23 - School Leadership	284,255	-	-	284,255
31 - Guidance and Counseling	94,456	-	-	94,456
33 - Health Services	73,547	-	-	73,547
34 - Student Transportation	86,766	-	-	86,766
35 - Child Nutrition	-	236,000	-	236,000
36 - Co-Curricular/Extra Curricular Activities	155,739	-	-	155,739
41 - General Administration	486,105	-	-	486,105
51 - Plant Maintenance & Operations	573,683	-	-	573,683
52 - Security and Monitoring Services	83,700	-	-	83,700
53 - Data Processing Services	259,056	-	-	259,056
71 - Debt Administration	227,000	-	-	227,000
93 - Payments to Fiscal Agents for Shared Services	114,800	-	-	114,800
99 - Other Intergovernmental Charges	27,350	-	-	27,350
<b>Total Appropriations</b>	<b>4,877,000</b>	<b>236,000</b>	<b>-</b>	<b>5,113,000</b>
<b>Balanced with Fund Balance</b>	<b>(452,000)</b>	<b>-</b>	<b>-</b>	<b>(452,000)</b>

# Campbell Independent School District



OFFICIAL BUDGET - EXPENDITURES BY OBJECT

FISCAL YEAR 2024-2025

	<u>Operating Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>Estimated Revenues</b>				
Local Revenue	1,558,295	31,500	-	1,589,795
State Revenue	2,699,705	500	-	2,700,205
Federal Revenue	167,000	204,000	-	371,000
Other Resources				-
<b>Total Revenues</b>	<b>4,425,000</b>	<b>236,000</b>	<b>-</b>	<b>4,661,000</b>
<b>Appropriations</b>				
Payroll	3,602,557	104,396	-	3,706,953
Contracted Services	601,793	5,400	-	607,193
Materials	157,325	126,010	-	283,335
Travel and Misc	288,325	194	-	288,519
Debt Service	227,000	-	-	227,000
Capital Outlay	-	-	-	-
<b>Total Appropriations</b>	<b>4,877,000</b>	<b>236,000</b>	<b>-</b>	<b>5,113,000</b>
<b>Use of Fund Balance</b>	<b>452,000</b>	<b>-</b>	<b>-</b>	<b>452,000</b>

# Campbell Independent School District



## OFFICIAL BUDGET - ESTIMATED REVENUES FISCAL YEAR 2024-2025

		<b>Operating Fund</b>	<b>Child Nutrition Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
Local Sources:		199	240	599	
Property Taxes					
5711	Property Taxes-Current Year	\$ 1,388,689	\$ -	\$ -	1,388,689
5712	Property Taxes-Prior Years	10,000	-	-	10,000
5719	Penalty & Interest	20,000	-	-	20,000
	<b>Total Property Taxes</b>	<b>1,418,689</b>	<b>-</b>	<b>-</b>	<b>1,418,689</b>
Fees & Tuitions					
5739	Fees & Tuitions	2,606	-	-	2,606
Enterprising Activities					
5751	Cafeteria Sales	-	24,000	-	24,000
5752	Game Receipts-All Sports	10,000	-	-	10,000
		10,000	24,000	-	34,000
Miscellaneous Revenue					
5742	Investment Income	126,000	6,500	-	132,500
5749	Other Misc Income	1,000	1,000	-	2,000
7915	Other Misc Income	-	-	-	-
	<b>Total Miscellaneous Income</b>	<b>127,000</b>	<b>7,500</b>	<b>-</b>	<b>134,500</b>
<b>Subtotal Local Non-Taxes</b>		<b>139,606</b>	<b>31,500</b>	<b>-</b>	<b>171,106</b>
<b>Total Local Sources</b>		<b>1,558,295</b>	<b>31,500</b>	<b>-</b>	<b>1,589,795</b>
State Sources:					
5812	State Foundation School Fund	2,325,330	-	-	2,325,330
5811	State Per Capita Available School Fund	158,747	-	-	158,747
5831	TRS On Behalf	215,628	-	-	215,628
5829	Other State Funding	-	500	-	500
	<b>Total State Sources</b>	<b>2,699,705</b>	<b>500</b>	<b>-</b>	<b>2,700,205</b>
Federal Sources					
5921	Breakfast Reimbursement	-	58,000	-	58,000
5922	Lunch Reimbursement	-	133,000	-	133,000
5923	Federal Food Allotment	-	13,000	-	13,000
5931	Other Federal Funding	152,000	-	-	152,000
5932	Other Federal Funding	15,000	-	-	15,000
	<b>Total Federal Sources</b>	<b>167,000</b>	<b>204,000</b>	<b>-</b>	<b>371,000</b>
<b>Total Estimated Revenues</b>		<b>\$ 4,425,000</b>	<b>\$ 236,000</b>	<b>\$ -</b>	<b>\$ 4,661,000</b>



# Campbell Independent School District



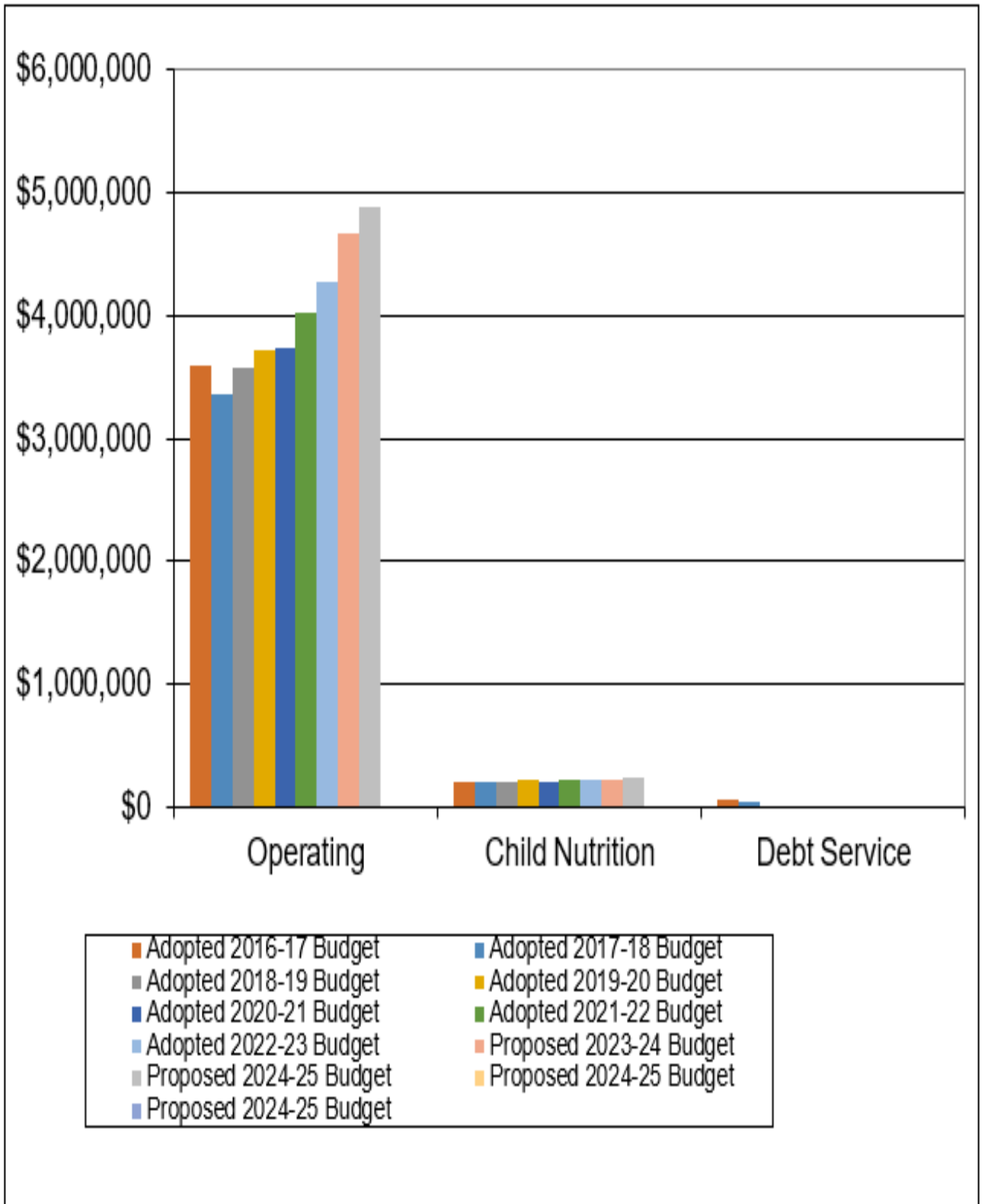
OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2024-2025

		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>
11 Instruction	199	\$ 2,285,909	\$ 12,145	\$ 47,075	\$ 6,500	\$ -	\$ -	\$ 2,351,629
12 Library & Media Service	199	41,664	1,800	600	-	-	-	44,064
13 Curriculum/Instructional	199	-	10,650	-	4,200	-	-	14,850
23 School Leadership	199	278,055	-	3,200	3,000	-	-	284,255
31 Guidance and Counselin	199	91,606	1,250	1,600	-	-	-	94,456
33 Health Services	199	70,247	-	3,300	-	-	-	73,547
34 Student Transportation	199	27,266	23,400	36,000	100	-	-	86,766
35 Child Nutrition	240	104,396	5,400	126,010	194	-	-	236,000
36 Co-Curricular/Extra Curr	199	96,664	24,800	14,150	20,125	-	-	155,739
41 General Administration	199	304,268	134,437	8,500	38,900	-	-	486,105
51 Plant Maintenance & Op	199	222,283	218,500	36,500	96,400	-	-	573,683
52 Security/Monitoring Sen	199	-	81,000	1,400	1,300	-	-	83,700
53 Data Processing Servi	199	184,595	66,461	5,000	3,000	-	-	259,056
71 Debt Administration	199	-	-	-	-	227,000	-	227,000
81 Facilities Acquisition & C	199	-	-	-	-	-	-	-
93 Fiscal Agents for Share	199	-	-	-	114,800	-	-	114,800
99 Other Intergovernmenta	199	-	27,350	-	-	-	-	27,350
<b>Grand Total</b>		<b>\$ 3,706,953</b>	<b>\$ 607,193</b>	<b>\$ 283,335</b>	<b>\$ 288,519</b>	<b>\$ 227,000</b>	<b>\$ -</b>	<b>\$ 5,113,000</b>
199 Operating Fund	199	3,602,557	601,793	157,325	288,325	227,000	-	4,877,000
240 Child Nutrition	240	104,396	5,400	126,010	194	-	-	236,000
599 Debt Service	599	-	-	-	-	-	-	-

# Campbell Independent School District

COMPARISON OF BUDGETS FOR APPROPRIATIONS  
FISCAL YEAR 2024-2025





## **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 2024-2025



	2023-2024		2024-2025		
	Official <u>Budget</u>	Increases <u>(Decreases)</u>	Official <u>Budget</u>	Percent of <u>Total</u>	Percentage <u>Change</u>
<b>Estimated Revenues</b>					
Local Revenue	1,433,623	124,672	1,558,295	35.22%	8.70%
State Revenue	3,120,377	(420,672)	2,699,705	61.01%	-13.48%
Federal Revenue	134,000	33,000	167,000	3.77%	24.63%
Other Resources	-	-	-		
<b>Total Revenues</b>	<b>4,688,000</b>	<b>(263,000)</b>	<b>4,425,000</b>	<b>100.00%</b>	<b>-5.61%</b>
<b>Appropriations</b>					
11 - Instruction	\$ 2,215,510	136,119	2,351,629	48.22%	6.14%
12 - Library & Media Services	15,213	28,851	44,064	0.90%	189.65%
13 - Curriculum/Instructional Staff Development	133,430	(118,580)	14,850	0.30%	-88.87%
23 - School Leadership	126,831	157,424	284,255	5.83%	124.12%
31 - Guidance and Counseling	87,051	7,405	94,456	1.94%	8.51%
33 - Health Services	80,737	(7,190)	73,547	1.51%	-8.91%
34 - Student Transportation	128,172	(41,406)	86,766	1.78%	-32.31%
36 - Co-Curricular/Extra Curricular Activities	149,142	6,597	155,739	3.19%	4.42%
41 - General Administration	486,166	(61)	486,105	9.97%	-0.01%
51 - Plant Maintenance & Operations	631,002	(57,319)	573,683	11.76%	-9.08%
52 - Security and Monitoring Services	91,759	(8,059)	83,700	1.72%	-8.78%
53 - Data Processing Services	253,887	5,169	259,056	5.31%	2.04%
71 - Debt Administration	81,500	145,500	227,000	4.65%	178.53%
93 - Payments to Fiscal Agents for Shared Services	177,000	(62,200)	114,800	2.35%	-35.14%
99 - Other Intergovernmental Charges	30,600	(3,250)	27,350	0.56%	-10.62%
<b>Total Appropriations</b>	<b>4,688,000</b>	<b>189,000</b>	<b>4,877,000</b>	<b>100.00%</b>	<b>4.03%</b>

# Campbell Independent School District



## OPERATING FUND BUDGET - ESTIMATED REVENUES FISCAL YEAR 2024-2025

	2023-2024		2024-2025		
	Official Budget	Increases (Decreases)	Official Budget	Percent of Total	Percentage Change
<b>Local Sources:</b>					
Property Taxes					
5711 Property Taxes-Current Year	\$ 1,393,236	\$ (4,547)	\$ 1,388,689	31.38%	-0.33%
5712 Property Taxes-Prior Years	10,000	-	10,000	0.23%	0.00%
5719 Penalty & Interest	10,000	10,000	20,000	0.45%	100.00%
Total Property Taxes	1,413,236	5,453	1,418,689	32.06%	0.40%
Fees & Tuitions					
5739 Fees & Tuition	1,387	1,219	2,606	0.06%	87.89%
Enterprising Activities					
5752 Game Receipts-All Sports	8,000	2,000	10,000	0.23%	25.00%
Miscellaneous Revenues					
5742 Investment Income	10,000	116,000	126,000	2.85%	1160.00%
5749 Other Misc Income	1,000	-	1,000	0.02%	0.00%
Total Other Local Revenues	20,387	119,219	139,606	3.15%	584.78%
<b>Total Local Sources</b>	<b>1,433,623</b>	<b>124,672</b>	<b>1,558,295</b>	<b>35.22%</b>	<b>8.70%</b>
<b>State Sources:</b>					
5812 State Foundation School Fund	115,105	43,642	158,747	3.59%	37.91%
5811 State Per Capita Available School Fur	2,805,498	(480,168)	2,325,330	52.55%	-17.12%
5829 Miscellaneous State	1,000	(1,000)	-	0.00%	-100.00%
5831 TRS On Behalf	198,774	16,854	215,628	4.87%	8.48%
<b>Total State Sources</b>	<b>3,120,377</b>	<b>(420,672)</b>	<b>2,699,705</b>	<b>61.01%</b>	<b>-13.48%</b>
<b>Federal Sources:</b>					
593x School Health and Related Services	134,000	33,000	167,000	3.77%	24.63%
<b>Total Federal Sources</b>	<b>134,000</b>	<b>33,000</b>	<b>167,000</b>	<b>3.77%</b>	<b>24.63%</b>
<b>Total Operating Fund</b>	<b>\$ 4,688,000</b>	<b>\$ (263,000)</b>	<b>\$ 4,425,000</b>	<b>100.00%</b>	<b>-5.61%</b>



# Campbell Independent School District

OPERATING FUND

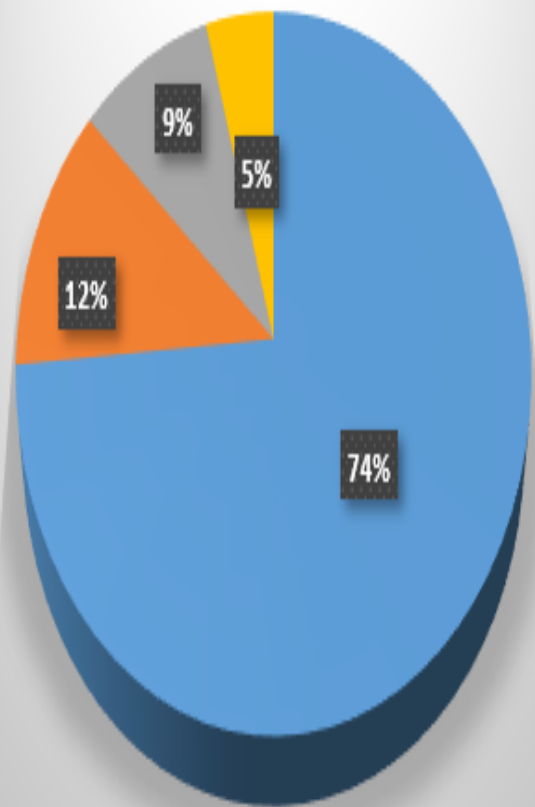
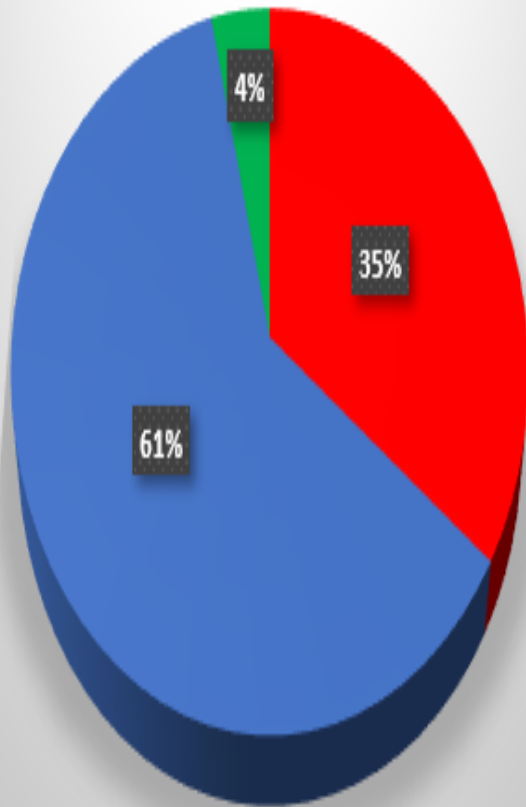
FISCAL YEAR 2024-2025

## REVENUES:

Local	\$ 1,558,295	35%
State	2,699,705	61%
Federal	167,000	4%
Total	<u>\$ 4,425,000</u>	<u>100%</u>

## EXPENDITURES:

Payroll Costs	\$ 3,602,557	74%
Purchase & Contracted Services	601,793	12%
Supplies, Materials & Fees	445,650	9%
Debt Service	227,000	5%
Total	<u>\$ 4,877,000</u>	<u>100%</u>







## **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 2024-2025

	2023-2024		2024-2025		Percent of Total	Percentage Change
	Official Budget	Increases (Decreases)	Official Budget			
<b>Revenue</b>						
5751 Cafeteria Sales	\$ 40,000	(16,000)	\$ 24,000		10.17%	-40.00%
5742 Investment Income	1,000	5,500	6,500		2.75%	0.00%
5749 Other Misc Income	1,000	-	1,000		0.42%	0.00%
58xx State Reimbursements	500	-	500		0.21%	0.00%
59xx Federal Reimbursements	176,500	27,500	204,000		86.44%	15.58%
<b>Total Revenue</b>	<b>219,000</b>	<b>17,000</b>	<b>236,000</b>		<b>99.99%</b>	<b>7.76%</b>

**Expenditures**

35 Food Service						
Payroll	87,090	17,306	104,396		44.24%	19.87%
Contracted Services	5,400	-	5,400		2.29%	0.00%
Materials & Travel	126,510	(306)	126,204		53.48%	-0.24%
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%
<b>Total Expenditures</b>	<b>\$ 219,000</b>	<b>\$ 17,000</b>	<b>\$ 236,000</b>		<b>100.01%</b>	<b>7.76%</b>





## **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 2024-2025

		2023-2024		2024-2025		Percent of Total	Percentage Change
		<u>Official Budget</u>	Increases (Decreases)	<u>Official Budget</u>			
<b>Revenue</b>							
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%
	<b>Total Property Taxes</b>	-	-	-		0.00%	0.00%
5742	Investment Earnings	-	-	-		0.00%	0.00%
5812	State Revenue	-	-	-		0.00%	0.00%
	<b>Total Revenue</b>	\$ -	\$ -	\$ -		0.00%	0.00%

## Debt Service Requirements

6500	Debt Payments	-	-	-		0.00%	0.00%
97-6499	TIF Payments	-	-	-		0.00%	0.00%
	<b>Total Debt Service Requirements</b>	\$ -	\$ -	\$ -		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 2024-2025

---

## SUMMARY OF ALL DEBT PAYMENTS

Date	Principal	Interest	Total Principal and Interest
2023-2024	-	-	-
2024-2025	-	-	-
	<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 2024-2025

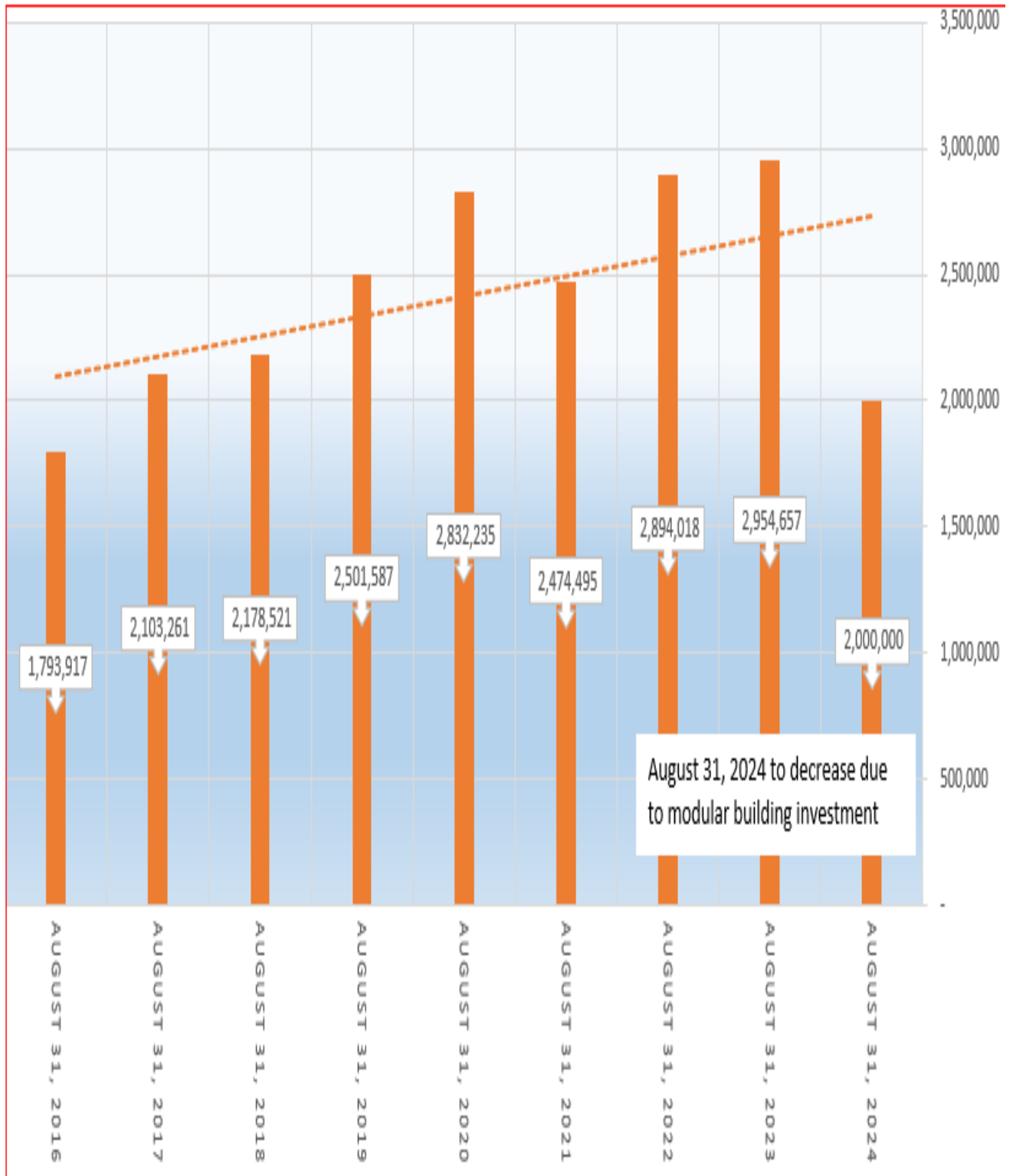
Executive Summary	Original	Projected	Original	Estimated	Estimated	Estimated
	2023-2024	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Beginning Fund Balance	2,300,000	2,954,657	1,799,620	895,620	895,620	895,620
Projected ADA	265	255	255	270	280	290
Total Projected Revenue	4,688,000	4,357,250	4,425,000	4,525,000	4,635,000	4,710,000
Diff to prior year			(263,000)	100,000	110,001	74,999
Total Projected Expenditures	4,688,000	4,512,287	4,877,000	4,525,000	4,635,000	4,710,000
Diff to prior year			189,000	(352,000)	110,000	74,999
Projected Salary Changes	\$700 avg	\$700 avg	\$700 avg	\$700 avg	\$700 avg	\$700 avg
Projected Other Adjustments	594,018	(1,000,000)	-	-	-	-
(Reductions) Needed to Maintain Balanced Budget	-	-	(452,000)	-	-	-
Ending Fund Balance assuming no reductions are generated to offset the projected deficit.	2,894,018	1,799,620	895,620	895,620	895,620	895,620
Fund Balance as a % of expenses	61.7%	39.9%	18.4%	19.8%	19.3%	19.0%

# Campbell Independent School District



## GENERAL OPERATING FUND BALANCE CHANGES

FISCAL YEAR 2024-2025



# Campbell Independent School District



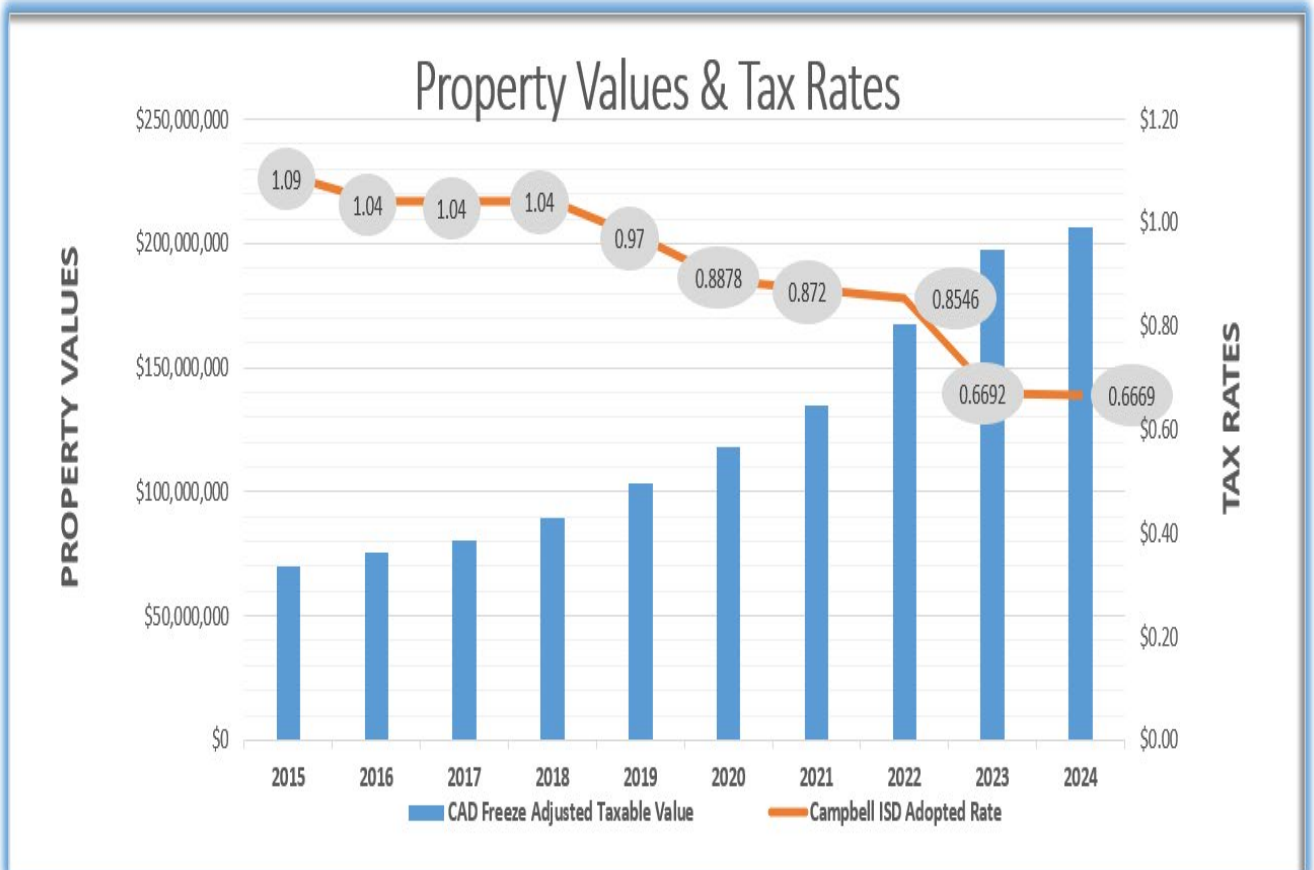
## COMPARISON OF ISD TAXES FISCAL YEAR 2024-2025

Taxing Entity	2024	2023	2022	2021	2020	2019	2018	2017
SBH – Boles ISD	1.013700	1.016000	1.192900	1.210300	1.335900	1.441290	1.542940	1.542940
SBL – Bland ISD		0.869400	1.025700	1.117000	1.152700	1.310000	1.364000	1.427100
SCM – Caddo Mills ISD	1.255200	1.257500	1.442900	1.460300	1.256600	1.353350	1.455000	1.455000
<b>SCA – Campbell ISD</b>	<b>0.669200</b>	<b>0.669200</b>	<b>0.854600</b>	<b>0.872000</b>	<b>0.887800</b>	<b>0.970000</b>	<b>1.040000</b>	<b>1.040000</b>
SCL – Celeste ISD	0.925200	0.927500	1.170740	1.220900	1.223600	1.328950	1.430600	1.460600
SCO – Commerce ISD		1.257500	1.442900	1.309200	1.359800	1.443280	1.539300	1.561000
SCU – Cumby ISD		1.237500	1.422900	1.420300	1.149400	1.198400	1.300000	1.200000
SGR – Greenville ISD	0.966900	0.969200	1.103081	1.120481	1.168610	1.228481	1.298481	1.308481
SLO – Lone Oak ISD		1.159200	1.304600	1.222000	1.206800	1.249272	1.310000	1.300000
SQL – Quinlan ISD	0.925200	0.927500	1.042900	1.060300	1.082700	1.158000	1.240000	1.240000
SWC – Wolfe City ISD		0.941900	1.127300	1.144716	1.143720	1.232200	1.344000	1.344000
SCP – Cooper ISD		0.917500	1.102900	1.160300	1.236100	1.278400	1.440000	1.470000
SCT – Community ISD	1.255200	1.257500	1.442900	1.463000	1.486200	1.568350	1.670000	1.625000
SFD – Fannindel ISD		0.837500	1.022900	1.121800	1.128100	1.148400	1.260000	1.260000
SLE – Leonard ISD		1.227500	0.942900	0.960300	0.980100	1.068350	1.170000	1.259060
SRC – Royse City ISD		1.257500	1.442900	1.460300	1.464800	1.568350	1.670000	1.670000
STR – Terrell ISD	1.055200	1.068200	1.313600	1.344500	1.357200	1.498050	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 2024-2025



Pay Step	Teacher	Teacher	Teacher	Teacher	Teacher	Teacher
		195	202	207	217	226
00	48,500	50,575	52,390	53,687	56,281	58,615
01	49,200	51,305	53,147	54,462	57,093	59,461
02	49,900	52,035	53,903	55,237	57,905	60,307
03	50,600	52,765	54,659	56,012	58,718	61,153
04	51,300	53,495	55,415	56,787	59,530	61,999
05	52,000	54,225	56,171	57,561	60,342	62,845
06	52,700	54,955	56,927	58,336	61,155	63,691
07	53,400	55,684	57,683	59,111	61,967	64,537
08	54,100	56,414	58,440	59,886	62,779	65,383
09	54,800	57,144	59,196	60,661	63,591	66,229
10	55,500	57,874	59,952	61,436	64,404	67,075
11	56,200	58,604	60,708	62,211	65,216	67,921
12	56,900	59,334	61,464	62,986	66,028	68,767
13	57,600	60,064	62,220	63,760	66,841	69,613
14	58,300	60,794	62,976	64,535	67,653	70,459
15	59,000	61,524	63,733	65,310	68,465	71,305
16	59,700	62,254	64,489	66,085	69,278	72,151
17	60,400	62,984	65,245	66,860	70,090	72,997
18	61,100	63,714	66,001	67,635	70,902	73,843
19	61,800	64,444	66,757	68,410	71,714	74,689
20+	62,500	65,174	67,513	69,184	72,527	75,535



# Campbell Independent School District



STIPEND SCHEDULE  
FISCAL YEAR 2024-2025

<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 AG	1,000	60	Asst. Boys Basketball	2,000
7	Vocational Work Monitor FCCLA	1,000			
16	Vocational Work Monitor BUSINESS	1,000	37	Head Girls Basketball	4,000
8	Dual Credit (2 @ \$1,500)	3,000	23	Asst. Girls Basketball	2,000
15	Bus Drivers	11,900	43	Cross Country ALL level	2,000
15	Bus Drivers	11,900	42	Head Track	2,000
15	Bus Drivers, 2 split	11,900	48	Asst. Track	1,000
19	Dyslexia	1,000	48	Asst. Track	1,000
5	Gifted & Talented Services	1,000	48	Asst. Track	1,000
28	Testing Coordinator	3,000	39	Head Baseball	4,000
32	Natl Honor Society	500	63	Asst. Baseball	2,000
33	UIL HS	400			
31	UIL JR	300	38	Head Softball	4,000
31	UIL EL	300	64	Asst. Softball	2,000
35	ESL Coordination	2,500	44	Golf	1,000
46	Cheerleading	2,000			
46	Cheerleading	2,000			
50	Mentors (3 @ \$1,000)	3,000			
	Sub-totals	<u>\$ 59,950</u>			<u>\$ 44,000</u>
	<b>Total</b>				<u><u>\$ 103,950</u></u>



# Campbell Independent School District

TRS ACTIVECARE PREMIUMS PER MONTH  
FISCAL YEAR 2024-2025

	Deduct Code	Employee Cost	District Cost	Total Cost
<b>ActiveCare Primary</b>				
	<b>30</b>			
Employee Only		\$ -	\$ 501	\$ 501
Employee & Spouse		\$ 852	\$ 501	\$ 1,353
Employee & Children		\$ 351	\$ 501	\$ 852
Employee & Family		\$ 1,203	\$ 501	\$ 1,704
<b>ActiveCare HD</b>				
	<b>27</b>			
Employee Only		\$ 12	\$ 501	\$ 513
Employee & Spouse		\$ 885	\$ 501	\$ 1,386
Employee & Children		\$ 375	\$ 501	\$ 876
Employee & Family		\$ 1,244	\$ 501	\$ 1,745
<b>ActiveCare Primary+</b>				
	<b>28</b>			
Employee Only		\$ 87	\$ 501	\$ 588
Employee & Spouse		\$ 1,028	\$ 501	\$ 1,529
Employee & Children		\$ 499	\$ 501	\$ 1,000
Employee & Family		\$ 1,440	\$ 501	\$ 1,941
<b>ActiveCare 2</b>				
	<b>29</b>			
Employee Only		\$ 512	\$ 501	\$ 1,013
Employee & Spouse		\$ 1,901	\$ 501	\$ 2,402
Employee & Children		\$ 1,006	\$ 501	\$ 1,507
Employee & Family		\$ 2,340	\$ 501	\$ 2,841



# Campbell Independent School District

DEBT SERVICE SCHEDULES - OPERATING FUND  
FISCAL YEAR 2024-2025

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## Summary of all Debt Payments

	<u>Amount</u>
<b><u>Capital Leases &amp; Other</u></b>	
Lease of printers Principal	14,500
Lease of printers Interest & other	2,071
<b><u>Debt Description</u></b>	
Time Warrant & Maintenance Note Principal	68,000
Time Warrant & Maintenance Note Interest	78,126
Contractual Obligation 2020 - Bus Purchase (3)	64,303
<b>Total</b>	<u>227,000</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 2024-2025

<u>Description</u>	<u>Fund</u>	<u>Anticipated Revenue</u>	<u>Expenditure Budget</u>	
Title I	211	\$ 120,734	\$ 120,734	-
Title II	255	\$ 11,303	\$ 11,303	-
Title III - ESL	263	\$ 3,950	\$ 3,950	-
REAP	270	\$ 17,353	\$ 17,353	-
TCLASS	279	\$ -	\$ -	-
Title IV	289	\$ 10,000	\$ 10,000	-
IMA	410	\$ 19,147	\$ 19,147	-
Other	429	\$ 380,293	\$ 380,293	-
<b>TOTALS</b>		<u>\$ 562,780</u>	<u>\$ 562,780</u>	



