

2025 – 2026 OFFICIAL BUDGET



CAMPBELL INDEPENDENT SCHOOL DISTRICT

Educate, Inspire, Transition

CAMPBELL INDEPENDENT SCHOOL DISTRICT

Campbell, Texas

ANNUAL BUDGET FOR FISCAL YEAR

September 1, 2025 - August 31, 2026

BOARD OF TRUSTEES

Chad Dickerson, President

Jason Fields, Vice President

Tim Dorner, Secretary

JD Dart

Danny Harper

Donnie Irwin

Joseph Stewart

APPOINTED OFFICIALS

Dr. Denise Morgan
Superintendent

Fabiola Fuentes
Chief Financial Officer
Business Manager

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Dear Campbell ISD Board of Trustees and Community Partners,

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

This year, the 89th Legislative Session brought about the most significant policy changes in public education in the past 50 years. The Legislature passed House Bill 2 (HB2) which changed funding by \$8.5 billion in Texas. We are still required to maintain our tax rate at \$0.6669.

We expect our local revenue to decrease due to the flat tax rate and a bump in homestead and other exemptions. However, we expect a significant increase in our state revenues due to targeted funding passing this legislative session, especially impacting on our teacher salaries. For CISD it means we will work within an appropriations budget of approximately \$5.0 million dollars and the in revenue. This will return us to a balanced budget again. While this may seem to be a large amount of money, once we pay all staff, utilities, transportation and debt commitments our money is well spent.

We are looking forward to a normal school year, one to build upon last year's academic success. We have moved into our 8 new modular classrooms and the AG shop and look forward to occupying the new AG barn this semester. We have deep concerns not only for our students but also for our staff. Even with all our planning, we expect changes and amendments may be required. The 89th Legislature and the subsequent special sessions have addressed many of the school's operational, testing and financing issues that will impact on our success this year. We will make sure your voice continues to be 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 Paris Junior College (PJC), allows students to participate in Career and Technical Education (CTE) classes, which we can't provide locally.

Although budget planning is a continuous process of checks and balances, CISD prepared the 2025-2026 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 P.M. August 21, 2025 in the Board Room at the District's Administration Building at 480 N Patterson St, Campbell, TX 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>3.5</u>	% increase	or		%	(decrease)
Debt service	<u>0.00</u>	% increase	or		%	(decrease)
Total expenditures	<u>3.5</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>226,836,917</u>	\$ <u>216,935,973</u>
Total appraised value* of new property**	\$ <u>10,888,840</u>	\$ <u>9,421,290</u>
Total taxable value*** of all property	\$ <u>206,273,499</u>	\$ <u>205,175,007</u>
Total taxable value*** of new property**	\$ <u>10,340,799</u>	\$ <u>7,954,921</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 & 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	\$ 0.66690	\$ 0.00000 *	\$ 0.66690	\$ 5,367	\$ 10,162
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.61690	\$ (0.00036) *	\$ 0.61654	\$ 5,044	\$ 10,482
Proposed Rate	\$ 0.66690	\$ 0.00000 *	\$ 0.66690	\$ 5,765	\$ 12,828

* 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	\$ 204,225	\$ 213,294
Average Taxable Value of Residences	\$ 105,012	\$ 91,152
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 0.6669	\$ 0.6669
Taxes Due on Average Residence	\$ 700.32	\$ 607.89
Increase (Decrease) in Taxes		\$ (92.43)

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 0.6669. 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)	\$ 2,600,000
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

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.

The following is taken from Chapter 44 of the Texas Education Code, Chapter 551 of the Texas Government Code, Chapter 140 of the Texas Local Government Code, and Chapter 26 of the Texas Tax Code.

Fiscal Year

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. *Education Code 44.0011*

Public Meeting on Budget and Proposed Tax Rate

When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. If no daily, weekly, or biweekly newspaper is published in the district, the president shall provide for the publication of notice in at least one newspaper of general circulation in the county in which the district's central administrative office is located. Notice under this subsection shall be published not earlier than the 30th day or later than the 10th day before the date of the hearing. The board of trustees, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the school district for the next succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. The meeting must comply with the notice requirements of the Open Meetings Act. *Education Code 44.004(a), (b), (c), (f) Gov't Code 551.041, .043*

Publication of Proposed Budget Summary

Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on: 1. Instruction; 2. Instructional support; 3. Central administration; 4. District operations; 5. Debt service; and 6. Any other category designated by the commissioner. *Education Code 44.0041*

Budget Adoption

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

Appendix for Tax Rate Calculation Forms

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)*

Publication of Adopted Budget

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

Effect of Adopted Budget; Amendments

Public funds of the school district may not be spent in any manner other than as provided for in the budget adopted by the board of trustees, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses.

Any amendment or supplementary budget must be prepared and filed according to rules adopted by the State Board of Education. *Education Code 44.006(a)(b)*

Spending Violation

A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. *Education Code 44.052(c)*

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 1.

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.

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.

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.

Exhibit 1. 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.

Budget and Tax Rate Adoption Calendar

<p style="text-align: center;">September 2024 through August 2025</p> <p>Ongoing budget status updates with the Board, Superintendent and Staff.</p>	<p style="text-align: center;">March 20, 2025</p> <p>Board of Trustees approved the quarterly investment report and the financial audit contract.</p>
<p style="text-align: center;">September 19, 2024</p> <p>Approved the Quarterly Investment Report.</p>	<p style="text-align: center;">April 14, 2025</p> <p>Board of Trustees reviewed and approved teacher contracts. Board reviewed and approved budget status and financial disbursements.</p>
<p style="text-align: center;">October 24, 2024</p> <p>Board reviewed and approved budget status and financial disbursements.</p>	<p style="text-align: center;">May 15, 2025</p> <p>Board of Trustee approved the awarding of the Depository Services Contract.</p>
<p style="text-align: center;">November 21, 2024</p> <p>Held the Financial Integrity Rating System of Texas (FIRST) hearing and discussion of the Superior Rating for 2022-2023. The Financial Audit by Rutherford & Taylor for 2022-2023 was reviewed and approved. Reviewed and approved the food service bid participation with Region 10 Purchasing Cooperative. Reviewed and approved the Copier Lease & Related Budget Amendment.</p>	<p style="text-align: center;">June 17, 2025</p> <p>Board of Trustees reviewed and approved Shared Services Agreements with Tri-County, NETCAT, Region Day School for the Deaf, DEAP, Hunt County Co-Op, and Smarttox Drug Testing.</p>
<p style="text-align: center;">January 16, 2025</p> <p>Board reviewed and approved budget status and financial disbursements. Approved the Quarterly Investment Report. Presentation done by Linebarger Tax Attorneys to the board of trustees.</p>	<p style="text-align: center;">July 17, 2025</p> <p>Board of Trustees reviewed and approved teachers and administrator contracts, stipend schedule, compensation for non-teaching positions, and healthcare premium contributions (\$556 up from \$501). Approved the quarterly investment report, budget amendments for child nutrition and security and monitoring. The board of Trustees also reviewed and approved the Cooperative Purchasing Management Fees Report, and the TASB Contribution & Coverage Summary. Board meeting scheduled to approve the 2025-2026 proposed budget and tax rate for 2025-2026.</p>
<p style="text-align: center;">February 20, 2025</p> <p>Board reviewed and approved budget status and financial disbursements.</p>	<p style="text-align: center;">August 20, 2025</p> <p>Discussion on property values, the impacts of changes in the homestead exemption and senior and disabled exemption to \$140,000 and \$60,000 respectively; approval of the final 2024-2025 budget amendments, and a public hearing. The board of Trustees reviewed and approved the 2025-2026 proposed budget and tax rate.</p>

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. 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.

66% of the Operating Fund revenue is derived from the State and 3% is derived from Federal sources. The remaining revenue is derived from local funds including 28% from property tax collections and 3% from other local sources including interest income, game receipts, and pre-k program fees.

53% of the Operating Fund expenditure involves instructional delivery with another 12% for instructional support. The remaining expenditures include 20% for plant operations, technology, and security; 3% for debt, and 12% for general administration including appraisal district fees.

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 Average Taxable Value of Residences decreased \$13,860 from the prior year valuations, due mainly to the homestead exemptions.

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. 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 2025-2026 WADA calculations. The principals are taking steps to address the attendance rate. We remain optimistic that the programs offered at CISD will draw in and retain more students.

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 2025-2026 Estimates

Enrollment: 286	Average daily attendance (ADA): 240
Daily attendance rate: 96 %	Local tax base ("Freeze Adjusted"): \$205,175,007
Current year tax collections rate: 103 %	

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 2025-2026

	Operating <u>Fund</u>	Child Nutrition <u>Fund</u>	Debt Service <u>Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,538,502	8,000	-	1,546,502
State Revenue	3,336,498	1,000	-	3,337,498
Federal Revenue	175,000	239,500	-	414,500
Total Revenues	5,050,000	248,500	-	5,298,500
Appropriations				
11 - Instruction	2,402,161	-	-	2,402,161
12 - Library & Media Services	33,922	-	-	33,922
13 - Curriculum/Instructional Staff Development	13,365	-	-	13,365
23 - School Leadership	329,442	-	-	329,442
31 - Guidance and Counseling	105,640	-	-	105,640
33 - Health Services	88,244	-	-	88,244
34 - Student Transportation	70,169	-	-	70,169
35 - Child Nutrition	-	248,500	-	248,500
36 - Co-Curricular/Extra Curricular Activities	133,472	-	-	133,472
41 - General Administration	546,235	-	-	546,235
51 - Plant Maintenance & Operations	648,881	-	-	648,881
52 - Security and Monitoring Services	75,330	-	-	75,330
53 - Data Processing Services	277,639	-	-	277,639
71 - Debt Administration	160,000	-	-	160,000
93 - Payments to Fiscal Agents for Shared Services	137,000	-	-	137,000
99 - Other Intergovernmental Charges	28,500	-	-	28,500
Total Appropriations	5,050,000	248,500	-	5,298,500

Campbell Independent School District



OFFICIAL BUDGET - EXPENDITURES BY OBJECT

FISCAL YEAR 2025-2026

	<u>Operating Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Estimated Revenues				
Local Revenue	1,538,502	8,000	-	1,546,502
State Revenue	3,336,498	1,000	-	3,337,498
Federal Revenue	175,000	239,500	-	414,500
Other Resources				-
Total Revenues	5,050,000	248,500	-	5,298,500
Appropriations				
Payroll	3,802,139	74,945	-	3,877,084
Contracted Services	605,314	5,400	-	610,714
Materials	151,582	168,155	-	319,737
Travel and Misc	330,966	-	-	330,966
Debt Service	160,000	-	-	160,000
Capital Outlay	-	-	-	-
Total Appropriations	5,050,000	248,500	-	5,298,500

Campbell Independent School District

OFFICIAL BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2025-2026



	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	\$ 1,373,569	\$ -	\$ -	1,373,569
5712 Property Taxes-Prior Years	10,000	-	-	10,000
5719 Penalty & Interest	20,000	-	-	20,000
Total Property Taxes	<u>1,403,569</u>	-	-	<u>1,403,569</u>
Fees & Tuitions				
5739 Fees & Tuitions	1,166	-	-	1,166
Enterprising Activities				
5751 Cafeteria Sales	-	8,000	-	8,000
5752 Game Receipts-All Sports	10,000	-	-	10,000
	<u>10,000</u>	<u>8,000</u>	<u>-</u>	<u>18,000</u>
Miscellaneous Revenue				
5742 Investment Income	121,000	-	-	121,000
5749 Other Misc Income	1,000	-	-	1,000
7915 Other Misc Income	-	-	-	-
Total Miscellaneous Income	<u>123,767</u>	<u>-</u>	<u>-</u>	<u>123,767</u>
Subtotal Local Non-Taxes	<u>134,933</u>	<u>8,000</u>	<u>-</u>	<u>142,933</u>
Total Local Sources	<u>1,538,502</u>	<u>8,000</u>	<u>-</u>	<u>1,546,502</u>
State Sources:				
5812 State Foundation School Fund	2,996,918	-	-	2,996,918
5811 State Per Capita Available School Fund	117,552	-	-	117,552
5831 TRS On Behalf	222,028	-	-	222,028
5829 Other State Funding	-	1,000	-	1,000
Total State Sources	<u>3,336,498</u>	<u>1,000</u>	<u>-</u>	<u>3,337,498</u>
Federal Sources				
5921 Breakfast Reimbursement	-	86,500	-	86,500
5922 Lunch Reimbursement	-	140,000	-	140,000
5923 Federal Food Allotment	-	13,000	-	13,000
5931 Other Federal Funding	167,800	-	-	167,800
5932 Other Federal Funding	7,200	-	-	7,200
Total Federal Sources	<u>175,000</u>	<u>239,500</u>	<u>-</u>	<u>414,500</u>
Total Estimated Revenues	<u>\$ 5,050,000</u>	<u>\$ 248,500</u>	<u>\$ -</u>	<u>\$ 5,298,500</u>

Campbell Independent School District



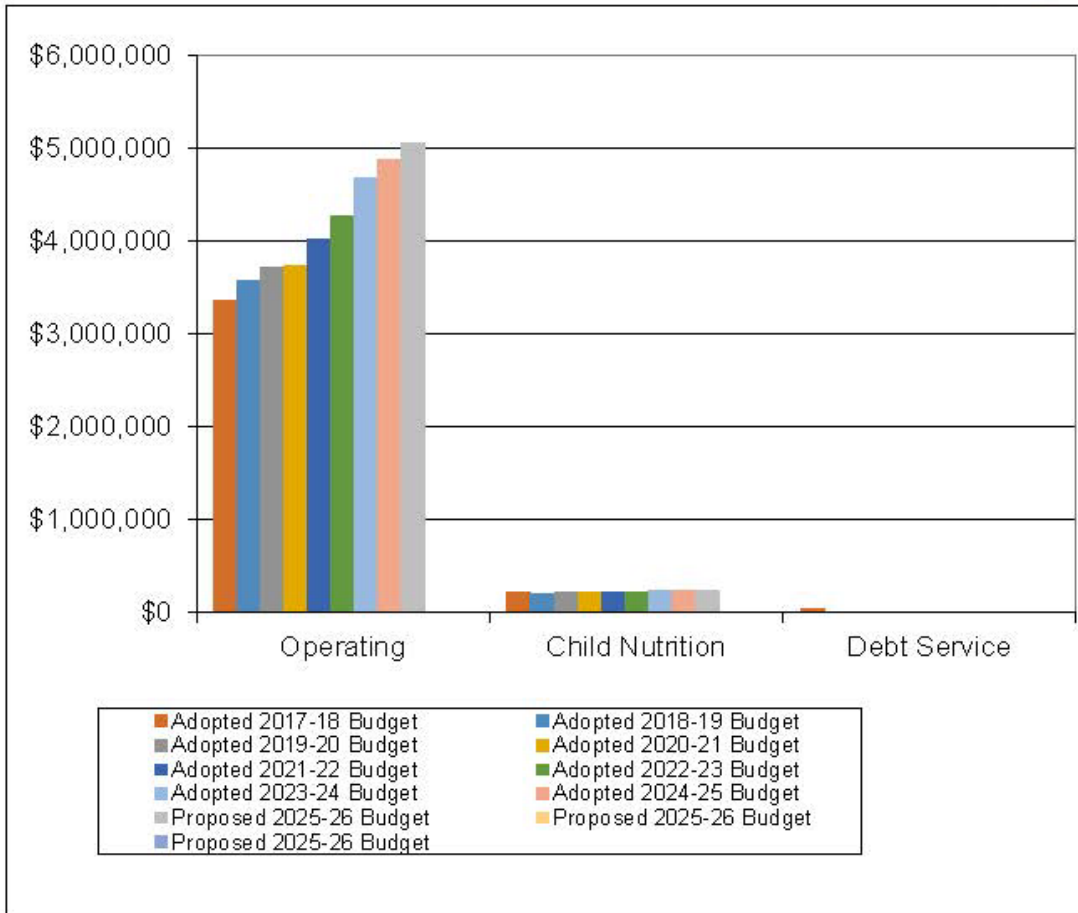
OFFICIAL BUDGET EXPENDITURES BY FUND, FUNCTION & OBJECT

FISCAL YEAR 2025-2026

		61	62	63	64	65	66	
	Fund	Payroll Costs	Prof. & Cont. Svcs.	Materials & Supplies	Other Oper. Expenses	Debt Service	Capital Outlay	Total
11	Instruction	199 \$ 2,330,159	\$ 12,010	\$ 48,942	\$ 11,050	\$ -	\$ -	\$ 2,402,161
12	Library & Media Services	199 31,682	1,700	540	-	-	-	33,922
13	Curriculum/Instructional :	199 -	9,585	-	3,780	-	-	13,365
23	School Leadership	199 323,862	-	2,880	2,700	-	-	329,442
31	Guidance and Counselin	199 102,950	1,250	1,440	-	-	-	105,640
33	Health Services	199 85,274	-	2,970	-	-	-	88,244
34	Student Transportation	199 13,389	20,790	35,900	90	-	-	70,169
35	Child Nutrition	240 74,945	5,400	168,155	-	-	-	248,500
36	Co-Curricular/Extra Curri	199 69,962	30,980	12,650	19,880	-	-	133,472
41	General Administration	199 347,511	152,944	7,650	38,130	-	-	546,235
51	Plant Maintenance & Op	199 285,165	216,400	32,850	114,466	-	-	648,881
52	Security/Monitoring Serv	199 -	72,900	1,260	1,170	-	-	75,330
53	Data Processing Service	199 212,185	58,254	4,500	2,700	-	-	277,639
71	Debt Administration	199 -	-	-	-	160,000	-	160,000
81	Facilities Acquisition & C	199 -	-	-	-	-	-	-
93	Fiscal Agents for Shared	199 -	-	-	137,000	-	-	137,000
99	Other Intergovernmental	199 -	28,500	-	-	-	-	28,500
Grand Total		\$ 3,877,084	\$ 610,714	\$ 319,737	\$ 330,966	\$ 160,000	\$ -	\$ 5,298,500
199 Operating Fund		3,802,139	605,314	151,582	330,966	160,000	-	5,050,000
240 Child Nutrition		74,945	5,400	168,155	-	-	-	248,500
599 Debt Service		-	-	-	-	-	-	-

Campbell Independent School District

COMPARISON OF BUDGETS FOR APPROPRIATIONS
FISCAL YEAR 2025-2026





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 2025-2026

	2024-2025		2025-2026		Percent of Total	Percentage Change
	Official Budget	Increases (Decreases)	Official Budget			
Estimated Revenues						
Local Revenue	1,558,295	(19,793)	1,538,502	30.47%	-1.27%	
State Revenue	2,699,705	636,793	3,336,498	66.07%	23.59%	
Federal Revenue	167,000	8,000	175,000	3.47%	4.79%	
Other Resources	-	-	-			
Total Revenues	4,425,000	625,000	5,050,000	100.00%	14.12%	
Appropriations						
11 - Instruction	\$ 2,351,629	50,532	2,402,161	47.57%	2.15%	
12 - Library & Media Services	44,064	(10,142)	33,922	0.67%	-23.02%	
13 - Curriculum/Instructional Staff Development	14,850	(1,485)	13,365	0.26%	-10.00%	
23 - School Leadership	284,255	45,187	329,442	6.52%	15.90%	
31 - Guidance and Counseling	94,456	11,184	105,640	2.09%	11.84%	
33 - Health Services	73,547	14,697	88,244	1.75%	19.98%	
34 - Student Transportation	86,766	(16,597)	70,169	1.39%	-19.13%	
36 - Co-Curricular/Extra Curricular Activities	155,739	(22,267)	133,472	2.64%	-14.30%	
41 - General Administration	486,105	60,130	546,235	10.82%	12.37%	
51 - Plant Maintenance & Operations	573,683	75,198	648,881	12.85%	13.11%	
52 - Security and Monitoring Services	83,700	(8,370)	75,330	1.49%	-10.00%	
53 - Data Processing Services	259,056	18,583	277,639	5.50%	7.17%	
71 - Debt Administration	227,000	(67,000)	160,000	3.17%	-29.52%	
93 - Payments to Fiscal Agents for Shared Services	114,800	22,200	137,000	2.71%	19.34%	
99 - Other Intergovernmental Charges	27,350	1,150	28,500	0.56%	4.20%	
Total Appropriations	4,877,000	173,000	5,050,000	100.00%	3.55%	

Campbell Independent School District



OPERATING FUND BUDGET - ESTIMATED REVENUES

FISCAL YEAR 2025-2026

	2024-2025		2025-2026		Percent of	Percentage
	Official	Increases	Official	Percent of	Total	Change
	<u>Budget</u>	<u>(Decreases)</u>	<u>Budget</u>	<u>Total</u>		<u>Change</u>
Local Sources:						
Property Taxes						
5711	Property Taxes-Current Year	\$ 1,388,689	\$ (15,120)	\$ 1,373,569	27.20%	-1.09%
5712	Property Taxes-Prior Years	10,000	-	10,000	0.20%	0.00%
5719	Penalty & Interest	20,000	-	20,000	0.40%	0.00%
	Total Property Taxes	1,418,689	(15,120)	1,403,569	27.79%	-1.06%
Fees & Tuitions						
5739	Fees & Tuition	2,606	(1,440)	1,166	0.02%	-55.26%
Enterprising Activities						
5752	Game Receipts-All Sports	10,000	-	10,000	0.20%	0.00%
Miscellaneous Revenues						
5742	Investment Income	126,000	(5,000)	121,000	2.40%	-3.97%
5749	Other Misc Income	1,000	-	1,000	0.02%	0.00%
	Total Other Local Revenues	139,606	(4,673)	134,933	2.67%	-3.35%
	Total Local Sources	1,558,295	(19,793)	1,538,502	30.47%	-1.27%
State Sources:						
5812	State Foundation School Fund	158,747	(41,195)	117,552	2.33%	-25.95%
5811	State Per Capita Available School Func	2,325,330	671,588	2,996,918	59.34%	28.88%
5829	Miscellaneous State	-	-	-	0.00%	
5831	TRS On Behalf	215,628	6,400	222,028	4.40%	2.97%
	Total State Sources	2,699,705	636,793	3,336,498	66.07%	23.59%
Federal Sources:						
593x	School Health and Related Services	167,000	8,000	175,000	3.47%	4.79%
	Total Federal Sources	167,000	8,000	175,000	3.47%	4.79%
	Total Operating Fund	\$ 4,425,000	\$ 625,000	\$ 5,050,000	100.00%	14.12%



Campbell Independent School District

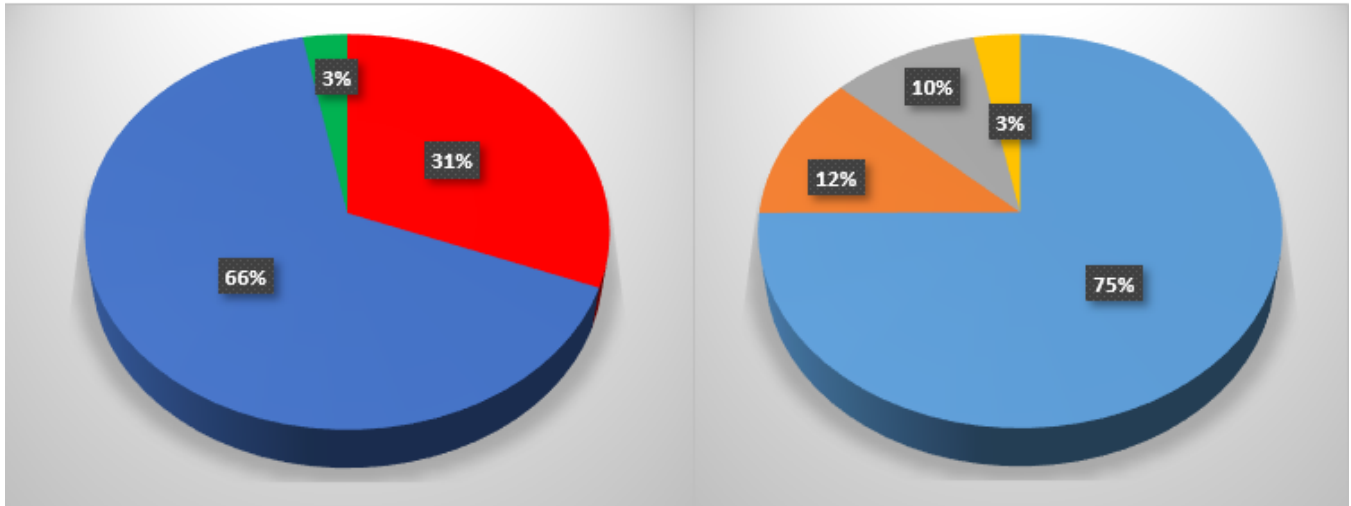
OPERATING FUND FISCAL YEAR 2025-2026

REVENUES:

Local	\$ 1,538,502	31%
State	3,336,498	66%
Federal	175,000	3%
Total	<u>\$ 5,050,000</u>	<u>100%</u>

EXPENDITURES:

Payroll Costs	\$ 3,802,139	75%
Purchase & Contracted Services	605,314	12%
Supplies, Materials & Fees	482,548	10%
Debt Service	160,000	3%
Total	<u>\$ 5,050,000</u>	<u>100%</u>
	<u>\$ -</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 240

FISCAL YEAR 2025-2026

	2024-2025		2025-2026		Percent of	Percentage
	Official	Increases	Official	Percent of	Total	Change
	<u>Budget</u>	<u>(Decreases)</u>	<u>Budget</u>			
Revenue						
5751 Cafeteria Sales	\$ 24,000	(16,000)	\$ 8,000	3.22%		-66.67%
5742 Investment Income	6,500	(6,500)	-	0.00%		0.00%
5749 Other Misc Income	1,000	(1,000)	-	0.00%		0.00%
58xx State Reimbursements	500	500	1,000	0.40%		100.00%
59xx Federal Reimbursements	204,000	35,500	239,500	96.38%		17.40%
Total Revenue	236,000	12,500	248,500	100.00%		5.30%
Expenditures						
35 Food Service						
Payroll	104,396	(29,451)	74,945	30.16%		-28.21%
Contracted Services	5,400	-	5,400	2.17%		0.00%
Materials & Travel	126,204	41,951	168,155	67.67%		33.24%
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%
Total Expenditures	\$ 236,000	\$ 12,500	\$ 248,500	100.00%		5.30%



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 599
FISCAL YEAR 2025-2026

		2024-2025		2025-2026		Percent of Total	Percentage Change
		Official Budget	Increases (Decreases)	Official Budget			
Revenue							
5711	Property Taxes-Current Yr	\$ -	\$ -	\$ -		0.00%	0.00%
5712	Property Taxes-Prior Yrs	-	-	-		0.00%	0.00%
5719	Penalty & Interest	-	-	-		0.00%	0.00%
97-5746-44	Property Taxes-Current Yr -TIF	-	-	-		0.00%	0.00%
97-5746-46	Property Taxes-Prior Yrs - TIF	-	-	-		0.00%	0.00%
	Total Property Taxes	-	-	-		0.00%	0.00%
5742	Investment Earnings	-	-	-		0.00%	0.00%
5812	State Revenue	-	-	-		0.00%	0.00%
	Total Revenue	\$ -	\$ -	\$ -		0.00%	0.00%

Debt Service Requirements

6500	Debt Payments	-	-	-		0.00%	0.00%
97-6499	TIF Payments	-	-	-		0.00%	0.00%
	Total Debt Service Requirements	\$ -	\$ -	\$ -		0.00%	0.00%

Detailed Debt Service

	Principal Payments to be Paid	Interest Payments to be Paid	Other Amounts to be Paid	Total Payment
Unlimited Tax School Bldg Bonds, Series 2004	-	-	-	-
Total required for Debt Service	\$ -	\$ -	\$ -	\$ -



Campbell Independent School District

DEBT SERVICE SCHEDULES FUND 599

FISCAL YEAR 2025-2026

SUMMARY OF ALL DEBT PAYMENTS

Date	Principal	Interest	Total Principal and Interest
2024-2025	-	-	-
2025-2026	-	-	-
	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -



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 2025-2026

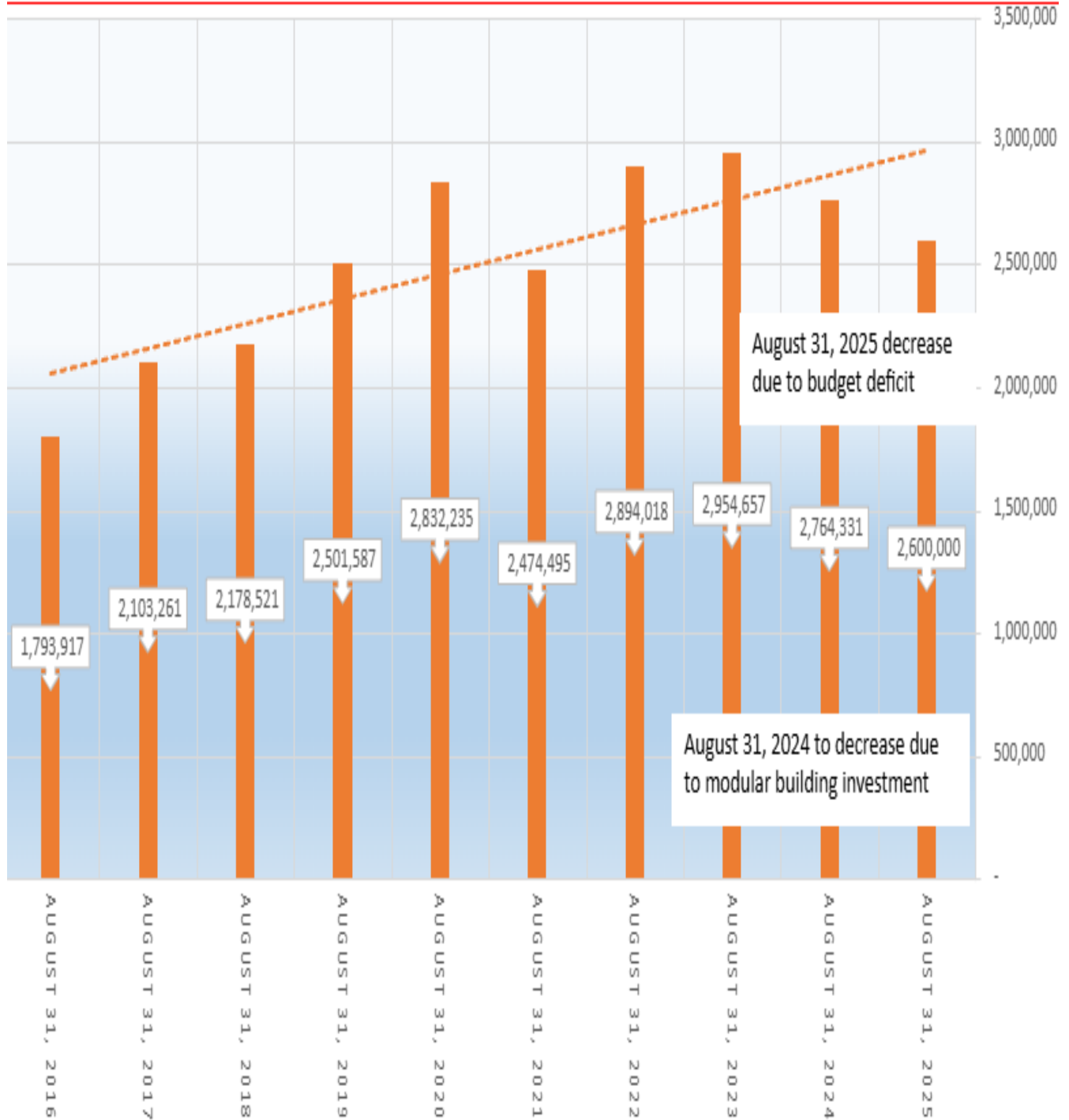
Executive Summary	Original	Projected	Original	Estimated	Estimated	Estimated
	2024-2025	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Beginning Fund Balance	2,300,000	2,764,331	2,206,502	2,206,502	2,206,502	2,206,502
Projected ADA	255	250	240	260	270	280
Total Projected Revenue	4,425,000	4,528,478	5,050,000	5,235,000	5,334,000	5,432,000
Diff to prior year			625,000	185,000	99,000	98,001
Total Projected Expenditures	4,877,000	4,706,307	5,050,000	5,235,000	5,334,000	5,432,000
Diff to prior year			173,000	184,999	99,000	98,001
Projected Salary Changes	\$700 avg	\$700 avg	\$8,000 avg	\$700 avg	\$700 avg	\$700 avg
Projected Other Adjustments	594,018	(380,000)	-	-	-	-
(Reductions) Needed to Maintain Balanced Budget	-	-	-	-	-	-
Ending Fund Balance assuming no reductions are generated to offset the projected deficit.	2,442,018	2,206,502	2,206,502	2,206,502	2,206,502	2,206,502
Fund Balance as a % of expenses	50.1%	46.9%	43.7%	42.1%	41.4%	40.6%

Campbell Independent School District



GENERAL OPERATING FUND BALANCE CHANGES

FISCAL YEAR 2025-2026



Campbell Independent School District



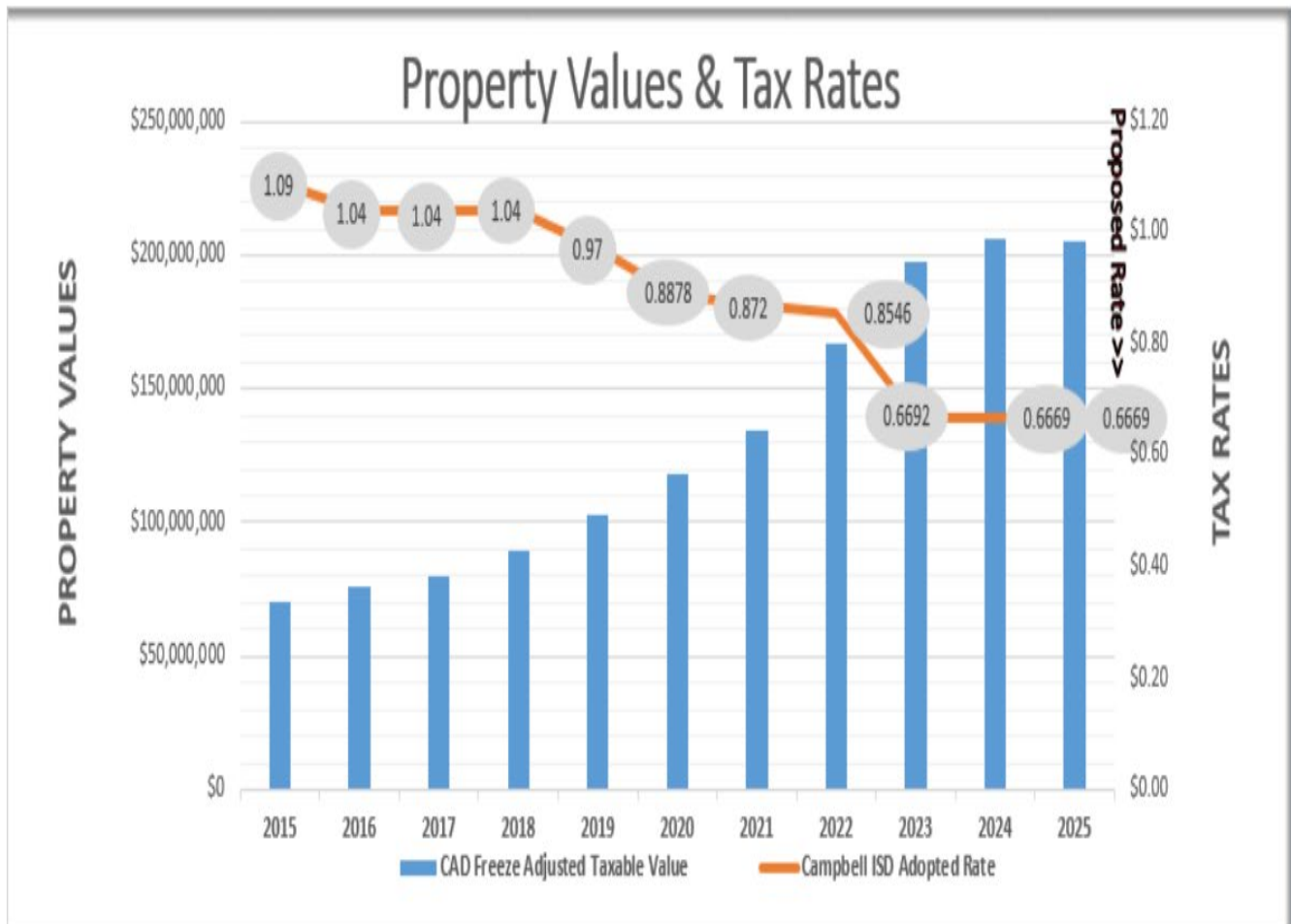
COMPARISON OF ISD TAXES FISCAL YEAR 2025-2026

Taxing Entity	2025	2024	2023	2022	2021	2020	2019	2018	2017
SBH – Boles ISD	0.9657	1.013700	1.016000	1.192900	1.210300	1.335900	1.441290	1.542940	1.542940
SBL – Bland ISD	0.93693	0.872320	0.869400	1.025700	1.117000	1.152700	1.310000	1.364000	1.427100
SCM – Caddo Mills ISD	1.2552	1.255200	1.257500	1.442900	1.460300	1.256600	1.353350	1.455000	1.455000
SCA – Campbell ISD	0.66900	0.669000	0.669200	0.854600	0.872000	0.887800	0.970000	1.040000	1.040000
SCL – Celeste ISD	0.89320	0.925200	0.927500	1.170740	1.220900	1.223600	1.328950	1.430600	1.460600
SCO – Commerce ISD		1.255200	1.257500	1.442900	1.309200	1.359800	1.443280	1.539300	1.561000
SCU – Cumby ISD		1.235200	1.237500	1.422900	1.420300	1.149400	1.198400	1.300000	1.200000
SGR – Greenville ISD	0.9064	0.966900	0.969200	1.103081	1.120481	1.168610	1.228481	1.298481	1.308481
SLO – Lone Oak ISD		1.156900	1.159200	1.304600	1.222000	1.206800	1.249272	1.310000	1.300000
SQL – Quinlan ISD	0.90760	0.925200	0.927500	1.042900	1.060300	1.082700	1.158000	1.240000	1.240000
SWC – Wolfe City ISD	0.9396	0.939600	0.941900	1.127300	1.144716	1.143720	1.232200	1.344000	1.344000
SCP – Cooper ISD		0.917500	0.917500	1.102900	1.160300	1.236100	1.278400	1.440000	1.470000
SCT – Community ISD	1.20770	1.255200	1.257500	1.442900	1.463000	1.486200	1.568350	1.670000	1.625000
SFD – Fannindel ISD		0.837500	0.837500	1.022900	1.121800	1.128100	1.148400	1.260000	1.260000
SLE – Leonard ISD		1.225200	1.227500	0.942900	0.960300	0.980100	1.068350	1.170000	1.259060
SRC – Royse City ISD	1.2552	1.255200	1.257500	1.442900	1.460300	1.464800	1.568350	1.670000	1.670000
STR – Terrell ISD	1.13050	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 ISD



**SALARY SCHEDULE
FISCAL YEAR 2025-2026**

Pay Step	Updated Salary for Teachers Eligible for TRA	Notes
00	48,500	
01	49,200	
02	49,900	
03	53,900	Prior Year 2 Salary + \$4,000
04	54,600	Prior Year 3 Salary + \$4,000
05	59,300	Prior Year 4 Salary + \$8,000
06	60,000	Prior Year 5 Salary + \$8,000
07	60,700	Prior Year 6 Salary + \$8,000
08	61,400	Prior Year 7 Salary + \$8,000
09	62,100	Prior Year 8 Salary + \$8,000
10	62,800	Prior Year 9 Salary + \$8,000
11	63,500	Prior Year 10 Salary + \$8,000
12	64,200	Prior Year 11 Salary + \$8,000
13	64,900	Prior Year 12 Salary + \$8,000
14	65,600	Prior Year 13 Salary + \$8,000
15	66,300	Prior Year 14 Salary + \$8,000
16	67,000	Prior Year 15 Salary + \$8,000
17	67,700	Prior Year 16 Salary + \$8,000
18	68,400	Prior Year 17 Salary + \$8,000
19	69,100	Prior Year 18 Salary + \$8,000
20	69,800	Prior Year 19 Salary + \$8,000
21+	70,500	Prior Year 20 Salary + \$8,000

reference TEA's House Bill 2 FAQ's dated June 12, 2025

Campbell Independent School District



STIPEND SCHEDULE
FISCAL YEAR 2025-2026

<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
3	Yearbook	1,000	67	Asst. Football	2,000
6	Vocational Work Monitor AG	1,000	37	Head Boys Basketball	4,000
7	Vocational Work Monitor FCS	1,000	60	Asst. Boys Basketball	2,000
8	Dual Credit	1,500	37	Head Girls Basketball	4,000
15	Bus Drivers	11,900	23	Asst. Girls Basketball	2,000
15	Bus Drivers, 2 split	11,900	43	Cross Country ALL level	2,000
15	Bus Drivers, 2 split	11,900	42	Head Track	2,000
5	Gifted & Talented Services	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
31	UIL JR	300	63	Asst. Baseball	2,000
31	UIL EL	300	38	Head Softball	4,000
46	Cheerleading	2,000	64	Asst. Softball	2,000
46	Cheerleading	2,000	44	Golf	1,000
50	Mentor	1,000			
75	Spanish Translation (2 @ \$250)	500			
	Sub-totals	<u>\$ 52,200</u>			<u>\$ 44,000</u>
	Total				<u><u>\$ 96,200</u></u>



Campbell Independent School District

TRS ACTIVECARE PREMIUMS PER MONTH

FISCAL YEAR 2025-2026

	Deduct Code				Comparison to Prior Year			
		Employee Cost	District Cost	Total Cost	Employee Cost	District Cost	Total Cost	Change
ActiveCare Primary								
	30							
Employee Only		\$ -	\$ 556	\$ 556	\$ -	\$ 501	\$ 501	\$ 55
Employee & Spouse		\$ 946	\$ 556	\$ 1,502	\$ 852	\$ 501	\$ 1,353	\$ 149
Employee & Children		\$ 390	\$ 556	\$ 946	\$ 351	\$ 501	\$ 852	\$ 94
Employee & Family		\$ 1,335	\$ 556	\$ 1,891	\$ 1,203	\$ 501	\$ 1,704	\$ 187
ActiveCare HD								
	27							
Employee Only		\$ 14	\$ 556	\$ 570	\$ 12	\$ 501	\$ 513	\$ 57
Employee & Spouse		\$ 983	\$ 556	\$ 1,539	\$ 885	\$ 501	\$ 1,386	\$ 153
Employee & Children		\$ 413	\$ 556	\$ 969	\$ 372	\$ 501	\$ 873	\$ 96
Employee & Family		\$ 1,382	\$ 556	\$ 1,938	\$ 1,244	\$ 501	\$ 1,745	\$ 193
ActiveCare Primary+								
	28							
Employee Only		\$ 97	\$ 556	\$ 653	\$ 87	\$ 501	\$ 588	\$ 65
Employee & Spouse		\$ 1,142	\$ 556	\$ 1,698	\$ 1,028	\$ 501	\$ 1,529	\$ 169
Employee & Children		\$ 555	\$ 556	\$ 1,111	\$ 499	\$ 501	\$ 1,000	\$ 111
Employee & Family		\$ 1,599	\$ 556	\$ 2,155	\$ 1,440	\$ 501	\$ 1,941	\$ 214
ActiveCare 2								
	29							
Employee Only		\$ 457	\$ 556	\$ 1,013	\$ 512	\$ 501	\$ 1,013	\$ -
Employee & Spouse		\$ 1,846	\$ 556	\$ 2,402	\$ 1,901	\$ 501	\$ 2,402	\$ -
Employee & Children		\$ 951	\$ 556	\$ 1,507	\$ 1,006	\$ 501	\$ 1,507	\$ -
Employee & Family		\$ 2,285	\$ 556	\$ 2,841	\$ 2,340	\$ 501	\$ 2,841	\$ -

Estimated Premium Contribution Impact

\$ 501 \$ 556 \$ 55 change
 11% 51 employees
 \$ 2,805 monthly increase
 \$ 33,660 annual increase



Campbell Independent School District

DEBT SERVICE SCHEDULES - OPERATING FUND
FISCAL YEAR 2025-2026

Summary of all Debt Payments

	<u>Amount</u>
<u>Capital Leases & Other</u>	
Lease of printers Principal	10,810
Lease of printers Interest & other	\$2,797
<u>Debt Description</u>	
Time Warrant & Maintenance Note Principal	72,000
Time Warrant & Maintenance Note Interest	74,393
Contractual Obligation 2020 - Bus Purchase (3)	-
Total	<u>160,000</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 2025-2026



	<u>Description</u>	<u>Fund</u>	<u>Anticipated Revenue</u>	<u>Expenditure Budget</u>	
59	Title I	211	\$ 108,812	\$ 108,812	-
59	Title II	255	\$ 11,424	\$ 11,424	-
59	Title III - ESL	263	\$ 4,184	\$ 4,184	-
59	REAP	270	\$ 21,730	\$ 21,730	-
59	TCLASS	279	\$ -	\$ -	-
59	Title IV	289	\$ 10,000	\$ 10,000	-
58	IMA	410	\$ 59,867	\$ 59,867	-
58	Other	429	\$ 623,261	\$ 623,261	-
	TOTALS		<u>\$ 839,278</u>	<u>\$ 839,278</u>	



CAMPBELL ISD

www.campbellisd.org