

Memo

To: Celina ISD Board of Trustees

From: Amber Pennell

Date: June 24, 2024

Re: Proposed 2024-2025 Budget

I just wanted to make you aware of a few coding changes since the June 3, 2024 budget workshop.

- Total revenues adjusted by \$109,011 due to property tax estimates and the Hubbard donation.
- An increase in function 11 due to instructional payroll coding expenditures.
- A decrease in function 31 due to payroll coding adjustments.
- An increase in function 36 due to payroll coding adjustments.
- A decrease in function 41 due to payroll coding adjustments.
- A decrease in function 51 due to payroll coding to the bond fund.
- An increase in function 52 due to payroll coding adjustments.
- An increase in function 99 due to estimate from the appraisal districts.
- All other minor adjustments were due to the 3% raise and distributing that out among the appropriate payroll distribution codes.



Public Hearing
2024-2025 Proposed Budget
June 24, 2024

The required Notice of Public Meeting was published in the Celina Record newspaper on June 10, 2024.

Budget Highlights

- The 2024-2025 General Fund budget was built on the assumption of a Refined Average Daily Attendance (ADA) of 5,367.50
- This is based on the latest demographic projections provided by the district's demographers.

Assumptions/Implications



- The budget is based on an estimated tax rate of \$1.2358 (M&O rate of .7358 & Debt Service rate of .50).
- TEA will release the M&O Maximum Compressed Tax Rate in August.
- Tax revenue was based on an estimated property taxable value growth of 24.42%.
- Certified taxable values are expected to be received on July 25, 2024. The budget is based on an estimated State Comptroller T2 value of a 24.42% growth as well. The preliminary T2 value will be released on January 31, 2025.

Assumptions/Implications

- **The budget includes an addition of 109 positions, 54 of which are due to the opening of Bothwell Elementary and the remaining due to growth and program needs.**
- **Additional expenditures include costs for the opening of Bothwell Elementary School as well as inflationary costs for property & auto insurance, utilities, substitutes, recapture & a 3% raise of the midpoint for all employees.**



- **Federal, state and local guidelines direct the budget development process.**
- **TEA requires the General, Food Service & Debt Service funds to be budgeted and adopted annually by the District's Board of Trustees.**
- **CISD's budget has been prepared in accordance with state regulations and covers the fiscal period beginning July 1, 2024 through June 30, 2025.**

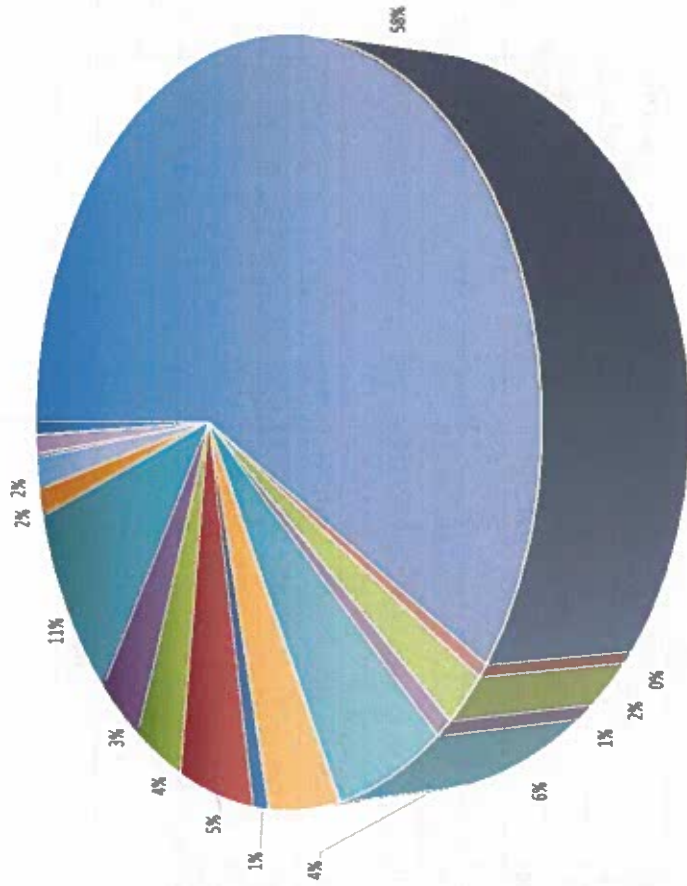
Assumptions/Implications

6-24-2024

2024-2025
CELINA ISD PROPOSED BUDGET

CELINA ISD 2024-2025 PROPOSED BUDGET	100 - 199 GEN. OPERATING	% of Total Expenditures	240 FOOD SERVICE	599 DEBT SERVICE	TOTALS
REVENUES:					
REVENUE MISC. (INT INC., FACILITY RENTAL, MISC.)	1,096,200.00		1,375,000.00	25,120,876.00	27,592,076.00
PROPERTY TAXES	36,611,039.00				36,611,039.00
STATE PROGRAM REVENUES	19,180,954.00		76,287.00		19,257,241.00
FEDERAL PROGRAM REVENUES	90,000.00		969,673.00		1,059,673.00
HUBBARD DONATION	1,359,000.00				1,359,000.00
** REVENUE FROM FUND BALANCE	1,769,010.00		174,129.00		1,943,139.00
TOTAL REVENUES	60,106,203.00		2,595,089.00	25,120,876.00	87,822,168.00
EXPENDITURES:					
11 - INSTRUCTION	34,788,905.00	57.88%			34,788,905.00
12 - LIBRARY/MEDIA	293,695.00	0.49%			293,695.00
13 - CURRICULUM	1,219,095.00	2.03%			1,219,095.00
21 - INST LEADERSHIP	458,273.00	0.76%			458,273.00
23 - CAMPUS ADMIN	3,418,466.00	5.69%			3,418,466.00
31 - COUNSELING	2,509,511.00	4.18%			2,509,511.00
33 - HEALTH SERVICES	584,606.00	0.97%			584,606.00
34 - TRANSPORTATION	3,004,729.00	5.00%			3,004,729.00
35 - FOOD SERVICES			2,595,089.00		2,595,089.00
36 - EXTRA/CO CURRICULAR	2,176,295.00	3.62%			2,176,295.00
41 - GENERAL ADMINISTRATION	2,065,423.00	3.44%			2,065,423.00
51 - MAINTENANCE/OPERATIONS	6,328,915.00	10.53%			6,328,915.00
52 - SECURITY/MONITORING	907,157.00	1.51%			907,157.00
53 - DATA PROCESSING	1,108,732.00	1.84%			1,108,732.00
71 - DEBT SERVICE	132,500.00	0.22%		25,120,876.00	25,253,376.00
81 - FACILITIES & CONST	25,000.00	0.04%			25,000.00
91- RECAPTURE	605,901.00	1.01%			605,901.00
93 - SHERMAN ISD (school for the deaf)	35,000.00	0.06%			35,000.00
95 - JJAEP	18,000.00	0.03%			18,000.00
99 - TAX COLLECTION/APPRaisal	426,000.00	0.71%			426,000.00
TOTAL EXPENDITURES	60,106,203.00		2,595,089.00	25,120,876.00	87,822,168.00

24-25 PROPOSED GENERAL OPERATING BUDGET BY FUNCTION



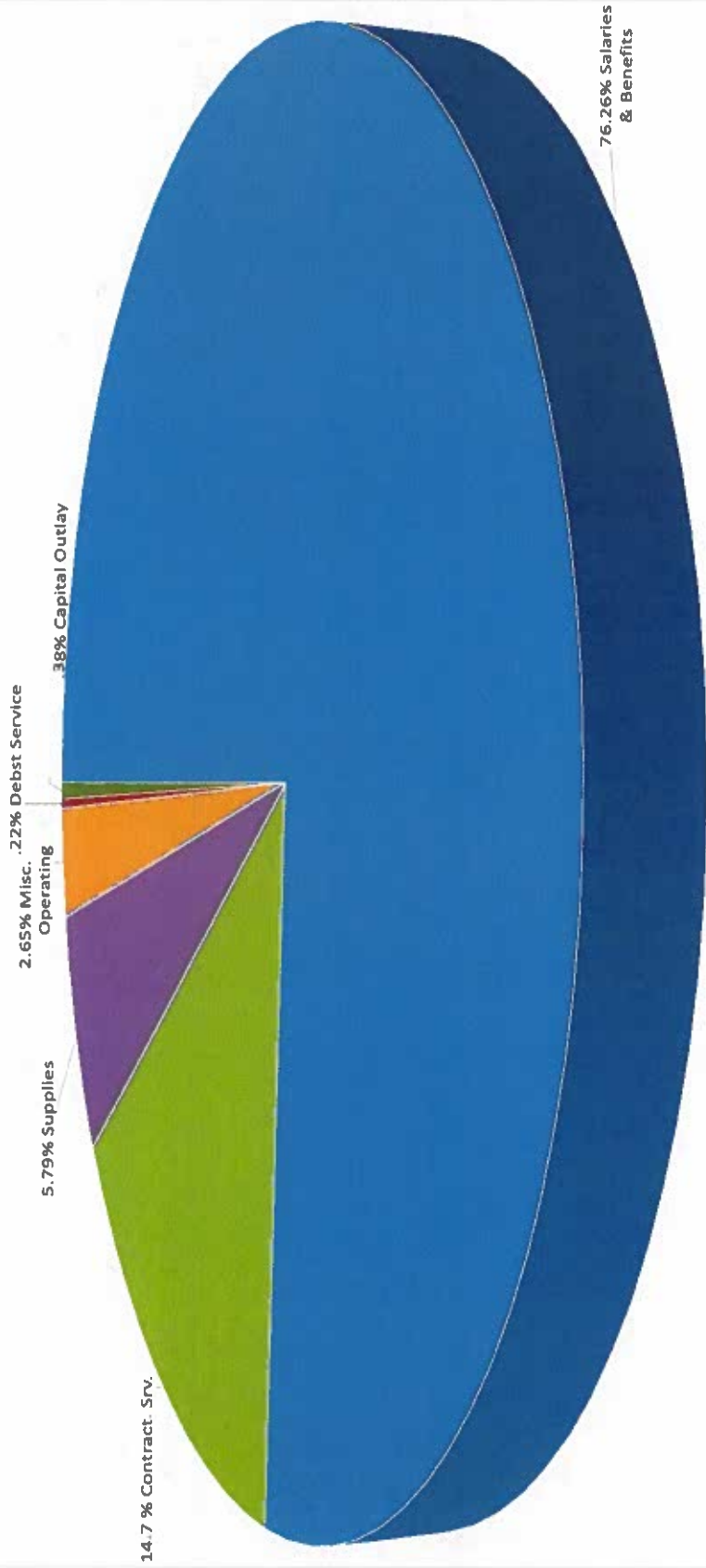
- 11 - INSTRUCTION
- 12 - LIBRARY/MEDIA
- 13 - CURRICULUM
- 21 - INST LEADERSHIP
- 23 - CAMPUS ADMIN
- 31 - COUNSELING
- 33 - HEALTH SERVICES
- 34 - TRANSPORTATION
- 36 - EXTRA/CURRICULAR
- 41 - GENERAL ADMINISTRATION
- 51 - MAINTENANCE/OPERATIONS
- 52 - SECURITY/MONITORING
- 71 - DEBT SERVICE
- 81 - FACILITIES & CONST
- 91 - RECAPTURE
- 93 - SHERMAN ISD (school for the deaf)
- 95 - JJAEP
- 99 - TAX COLLECTION/APPRaisal

2024-2025 CELINA ISD PROPOSED EXPENDITURES BY OBJECT CODE

Includes Funds 181, 199 and 240 only

EXPENDITURES:	SALARIES & BENEFITS	CONTRACTED/MISC SERVICES	SUPPLIES	MISC. OPERATING FEES/ & TRAVEL ETC.	DEBT SERVICE	CAPITAL OUTLAY	TOTALS
11 - INSTRUCTION	\$32,400,645.00	\$1,294,248.00	\$857,412.00	\$121,600.00		\$115,000.00	\$34,788,905.00
12 - LIBRARY/MEDIA	\$241,558.00	\$26,000.00	\$6,925.00	\$3,500.00		\$15,712.00	\$293,695.00
13 - CURRICULUM	\$623,360.00	\$418,000.00	\$116,935.00	\$50,800.00		\$10,000.00	\$1,219,095.00
21 - INST. LEADERSHIP	\$453,273.00	\$2,500.00		\$2,500.00			\$458,273.00
23 - CAMPUS ADMIN	\$3,330,168.00	\$60,300.00	\$23,073.00	\$4,925.00			\$3,418,466.00
31 - COUNSELING	\$2,291,211.00	\$117,000.00	\$92,100.00	\$8,700.00		\$500.00	\$2,509,511.00
33 - HEALTH SERVICES	\$533,806.00	\$32,800.00	\$16,000.00	\$2,000.00			\$584,606.00
34 - TRANSPORTATION	\$2,231,429.00	\$75,800.00	\$616,500.00	\$79,500.00		\$1,500.00	\$3,004,729.00
35 - FOOD SERVICES (FUND 240)	\$1,163,016.00	\$220,400.00	\$1,115,173.00	\$36,500.00		\$60,000.00	\$2,595,089.00
36 - EXTRA/CO CURRICULAR	\$1,490,535.00	\$270,560.00	\$149,200.00	\$266,000.00			\$2,176,295.00
41 - GENERAL ADMINISTRATION	\$1,443,380.00	\$357,043.00	\$101,500.00	\$163,500.00			\$2,065,423.00
51 - MAINTENANCE/OPERATIONS	\$688,915.00	\$4,375,500.00	\$412,500.00	\$852,000.00			\$6,328,915.00
52 - SECURITY/MONITORING	\$285,157.00	\$564,000.00	\$39,500.00	\$6,500.00		\$12,000.00	\$907,157.00
53 - DATA PROCESSING	\$639,537.00	\$367,850.00	\$78,500.00	\$9,750.00		\$13,095.00	\$1,108,732.00
71 - DEBT SERVICE General Operating					\$132,500.00		\$132,500.00
81- FACILITIES & CONST		\$605,901.00				\$25,000.00	\$605,901.00
93 - SHERMAN ISD (SCHOOL FOR THE DEAF)				\$35,000.00			\$35,000.00
95 - JJAEP				\$18,000.00			\$18,000.00
99 - TAX COLLECTION/APPRaisal		\$426,000.00					\$426,000.00
TOTAL EXPENDITURES	\$47,815,990.00	\$9,213,902.00	\$3,625,318.00	\$1,660,775.00	\$132,500.00	\$252,807.00	\$62,701,292.00

**2024-2025 PROPOSED BUDGET BY OBJECT CODE
FUNDS 181, 199 & 240**



- SALARIES & BENEFITS
- CONTRACTED/MISC SERVICES
- SUPPLIES
- MISC. OPERATING FEES/TRAVEL ETC.
- DEBT SERVICE
- CAPITAL OUTLAY