



2022-2023 Proposed Budget

### **Budget Highlights:**

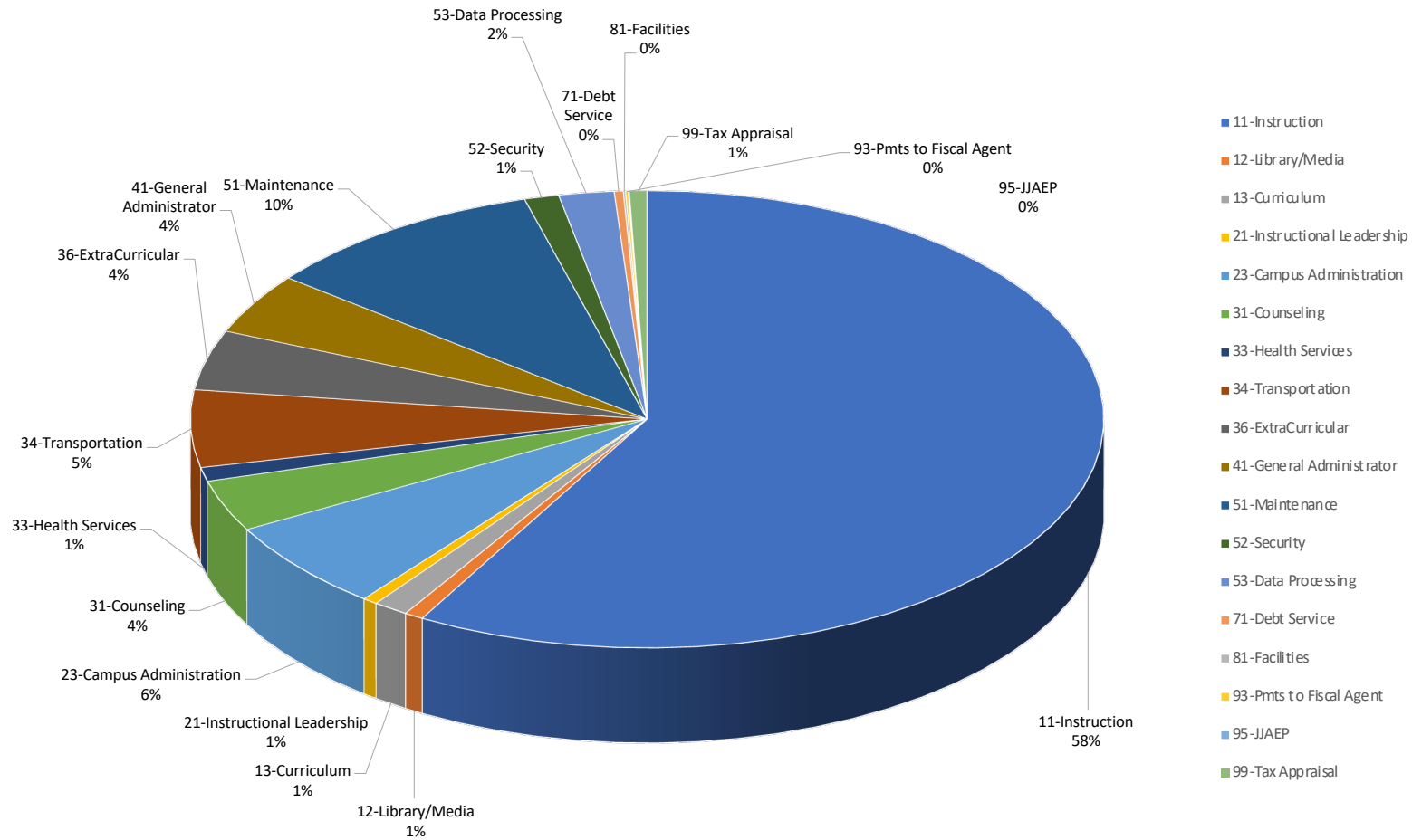
- The 2022-2023 General Fund budget was built on the assumption of a Refined Average Daily Attendance of 3,700 students. This is based on the latest demographic projections provided by the district's demographers.
- The budget is based on an estimated tax rate of \$1.4235, which will be a reduction from the 21-22 tax rate of \$1.4409. The tax rate will be adopted in August after certified values are released from the 3 appraisal districts serving CISD.
- The budget includes an addition of 38 new positions, bringing the total employee count to 529.
- The Board of Trustees elected to provide pay raises for all staff. The starting teacher pay is now \$53,500. The district also contributes \$410 per month toward employee health insurance.

Federal, state and local guidelines direct the budget development process. The Texas Education Agency (TEA) requires the General, Food Service, and Interest & Sinking 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, 2022 through June 30, 2023.

# 2022-2023 PROPOSED BUDGET

			<b>181-199 GENERAL FUND</b>	<b>% of total expenditures</b>	<b>200-499 SPECIAL REVENUE</b>	<b>500 DEBT SERVICE FUND</b>
Revenues:						
5700 - REVENUE-LOCAL & INTERMED			24,102,207.00		400,000.00	12,917,238.00
5800 - STATE PROGRAM REVENUES			14,755,322.00		43,918.00	0.00
5900 - FEDERAL PROGRAM REVENUES			65,000.00		333,970.00	0.00
REVENUE FROM OTHER SOURCES						
REVENUE FROM FUND BALANCE			412,418.00		397,627.00	
			<b>39,334,947.00</b>		<b>1,175,515.00</b>	<b>12,917,238.00</b>
Expenditures:						
11 - INSTRUCTION			22,887,907.00	58%		0.00
12 - INSTR. RESOURCES & MEDIA SER			265,051.00	1%	0.00	0.00
13 - CURRICULUM & STAFF DEVELOPM			488,480.00	1%	0.00	0.00
<b>10 Total:</b>			<b>23,641,438.00</b>		<b>0.00</b>	<b>0.00</b>
21 - INSTRUCTIONAL LEADERSHIP			207,209.00	1%	0.00	0.00
23 - SCHOOL ADMINISTRATION			2,496,925.00	6%	0.00	0.00
<b>20 Total:</b>			<b>2,704,134.00</b>		<b>0.00</b>	<b>0.00</b>
31 - GUIDANCE AND COUNSELING SVS			1,429,738.00	4%	0.00	0.00
33 - HEALTH SERVICES			386,313.00	1%	0.00	0.00
34 - PUPIL TRANSPORTATION-REGULA			2,147,005.00	5%	0.00	0.00
35 - FOOD SERVICES			0.00	0%	1,155,143.00	0.00
36 - EXTRACURRICULAR ACTIVITIES			1,667,209.00	4%	0.00	0.00
<b>30 Total:</b>			<b>5,630,265.00</b>		<b>1,155,143.00</b>	<b>0.00</b>
41 - GENERAL ADMINISTRATION			1,694,667.00	4%	0.00	0.00
<b>40 Total:</b>			<b>1,694,667.00</b>		<b>0.00</b>	<b>0.00</b>
51 - PLANT MAINTENANCE & OPERATIC			3,960,975.00	10%	20,372.00	0.00
52 - SECURITY & MONITORING			481,085.00	1%		0.00
53 - DATA PROCESSING SERVICES			768,983.00	2%	0.00	0.00
<b>50 Total:</b>			<b>5,211,043.00</b>		<b>20,372.00</b>	<b>0.00</b>
71 - DEBT SERVICE			125,400.00	0%	0.00	12,917,238.00
<b>70 Total:</b>			<b>125,400.00</b>		<b>0.00</b>	<b>12,917,238.00</b>
81 - FACILITIES ADQ. & CONSTRUCTIO			30,000.00	0%	0.00	0.00
<b>80 Total:</b>			<b>30,000.00</b>		<b>0.00</b>	<b>0.00</b>
93 - PAYMENT TO FISCAL AGENT			35,000.00	0%	0.00	0.00
95 - PAYMENT TO JJAEP			16,000.00	0%	0.00	0.00
99 - OTHER GOVERNMENTAL CHARGES			247,000.00	1%	0.00	0.00
<b>90 Total:</b>			<b>298,000.00</b>		<b>0.00</b>	<b>0.00</b>
			<b>39,334,947.00</b>	<b>100%</b>	<b>1,175,515.00</b>	<b>12,917,238.00</b>

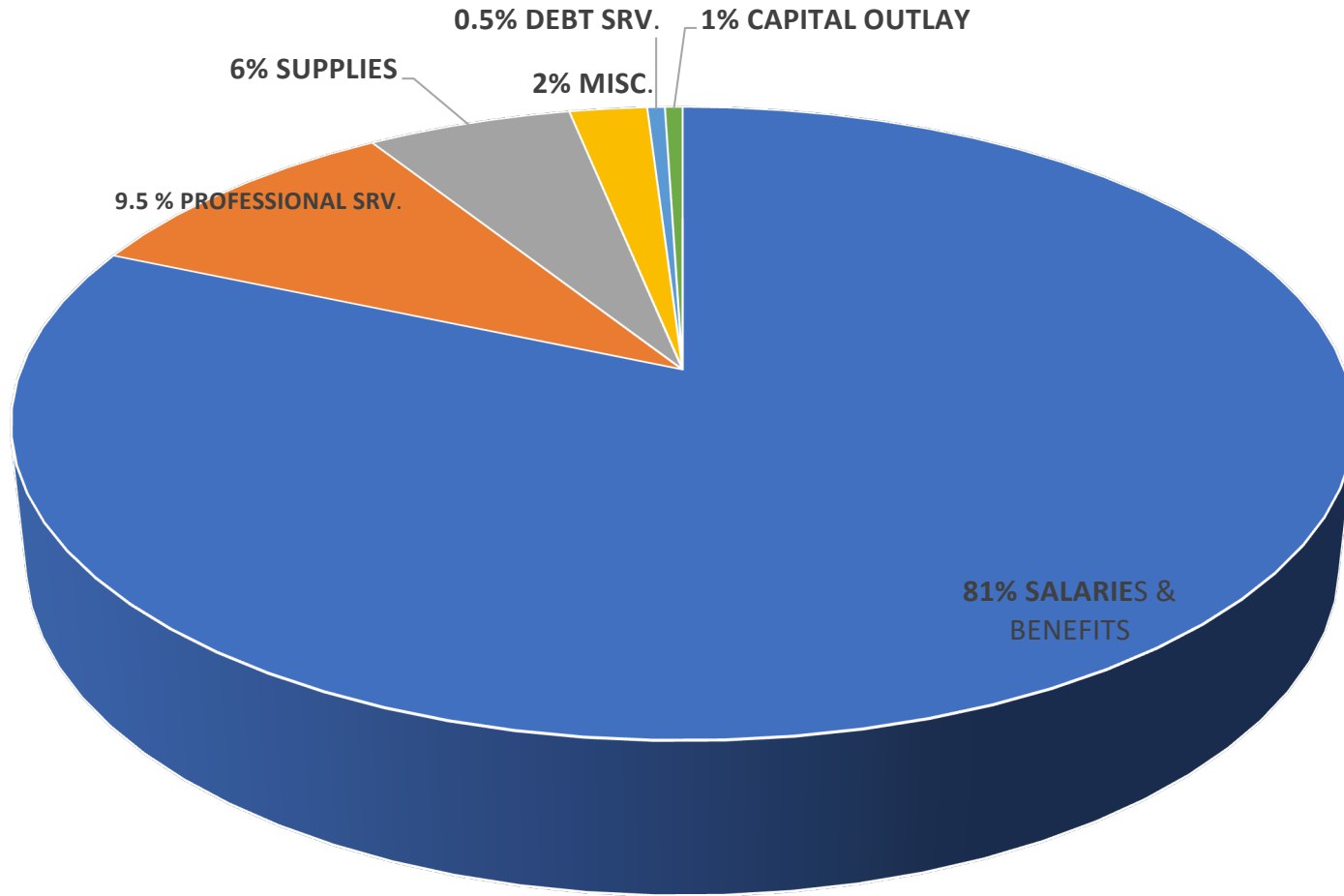
## 2022-2023 CELINA ISD PROPOSED GENERAL OPERATING BUDGET by FUNCTION



**2022-2023 BUDGET BY OBJECT CODE INCLUDES FUNDS 181, 199 & 240 (NOT FUND 599)**

<b>FUNCTIONS</b>	<b>SALARY AND BENEFITS</b>	<b>OTHER PROFESSIONAL SERVICES</b>	<b>SUPPLIES</b>	<b>MISC OPERATING COSTS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL OUTLAY</b>	<b>TOTAL EXPENDITURES</b>
11 - INSTRUCTION	20,788,262.00	1,180,009.00	752,479.00	103,065.00		64,092.00	22,887,907.00
12 - INSTR. RESOURCES & MEDIA SERV.	231,801.00	11,125.00	4,625.00	5,500.00		12,000.00	265,051.00
13 - CURRICULUM & STAFF DEVELOPMENT	282,955.00	124,000.00	46,225.00	20,300.00		15,000.00	488,480.00
21 - INSTRUCTIONAL LEADERSHIP	203,709.00	1,000.00		2,500.00			207,209.00
23 - SCHOOL ADMINISTRATION	2,461,988.00	17,500.00	6,037.00	9,950.00		1,450.00	2,496,925.00
31 - GUIDANCE AND COUNSELING SVS	1,404,013.00	6,500.00	16,625.00	2,350.00		250.00	1,429,738.00
33 - HEALTH SERVICES	365,763.00	4,000.00	13,750.00	1,800.00		1,000.00	386,313.00
34 - PUPIL TRANSPORTATION-REGULAR	1,467,555.00	25,700.00	596,750.00	57,000.00			2,147,005.00
36 - EXTRACURRICULAR ACTIVITIES	1,131,324.00	180,060.00	143,840.00	209,485.00		2,500.00	1,667,209.00
41 - GENERAL ADMINISTRATION	1,339,967.00	203,000.00	20,000.00	131,700.00			1,694,667.00
51 - PLANT MAINTENANCE & OPERATION	1,967,475.00	1,425,000.00	251,500.00	277,000.00		40,000.00	3,960,975.00
52 - SECURITY & MONITORING	177,885.00	246,500.00	24,700.00	19,000.00		13,000.00	481,085.00
53 - DATA PROCESSING SERVICES	457,011.00	229,472.00	77,000.00	5,500.00			768,983.00
71 - DEBT SERVICE					125,400.00		125,400.00
81 - FACILITIES ADQ. & CONSTRUCTION						30,000.00	30,000.00
93 - PAYMENT TO FISICAL AGENT				35,000.00			35,000.00
95 - PAYMENT TO JJAEP				16,000.00			16,000.00
99 - OTHER GOVERNMENTAL CHARGES		247,000.00					247,000.00
<b>Total Fund 181 and 199</b>	<b>32,279,708.00</b>	<b>3,900,866.00</b>	<b>1,953,531.00</b>	<b>896,150.00</b>		<b>179,292.00</b>	<b>39,334,947.00</b>
Fund 240-35 - FOOD SERVICES	683,045.00	28,000.00	421,470.00	7,000.00		36,000.00	1,175,515.00
<b>TOTAL Funds 181, 199 &amp; 240</b>	<b>\$ 32,962,753.00</b>	<b>\$ 3,928,866.00</b>	<b>\$ 2,375,001.00</b>	<b>\$ 903,150.00</b>	<b>\$ 125,400.00</b>	<b>\$ 215,292.00</b>	<b>\$ 40,510,462.00</b>

# GENERAL OPERATING & FOOD SERVICE EXPENDITURES BY OBJECT CODE



- SALARIES & BENEFITS
- PROFESSIONAL SERVICES
- SUPPLIES
- MISC. OPERATING
- DEBT SERVICE
- CAPITAL OUTLAY