

# CELINA ISD

## YTD General Fund Revenue Overview

### December 2025

## Local Revenue

**\$7,526,362**

14.30% of Budget

## State Revenue

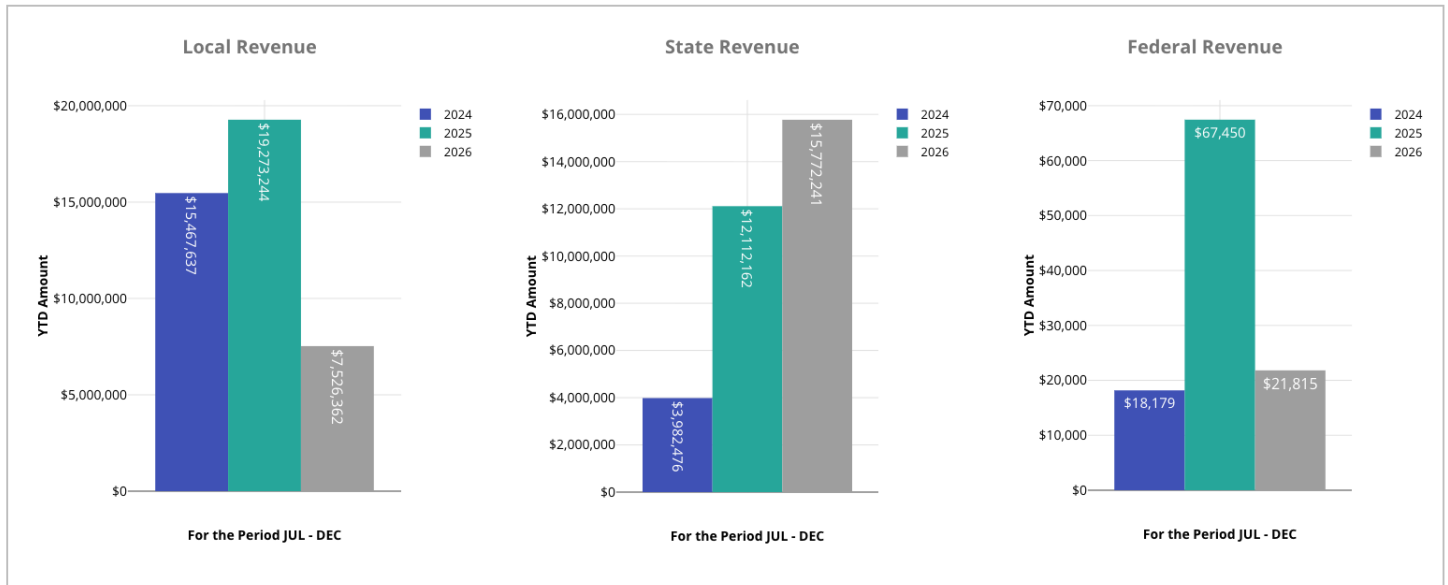
**\$15,772,241**

86.80% of Budget

## Federal Revenue

**\$21,815**

24.24% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$18,231,908	\$6,075,233	\$48,922,025	12.42%
5712 TAXES, PRIOR YEAR	\$173,746	\$520,630	\$1,076,079	48.38%
5742 EARNINGS ON INVESTMENT	\$219,188	\$328,824	\$476,500	69.01%
ALL OTHER LOCAL REVENUE	\$648,403	\$601,675	\$2,164,671	27.80%
<b>TOTAL LOCAL REVENUE</b>	<b>\$19,273,244</b>	<b>\$7,526,362</b>	<b>\$52,639,274</b>	<b>14.30%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$849,754	\$1,620,122	\$2,692,579	60.17%
5812 FSP FORMULA FOUNDATION	\$9,937,840	\$14,152,119	\$11,949,089	118.44%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$1,324,568	\$0	\$3,529,527	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$12,112,162</b>	<b>\$15,772,241</b>	<b>\$18,171,195</b>	<b>86.80%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$67,450</b>	<b>\$21,815</b>	<b>\$90,000</b>	<b>24.24%</b>
<b>TOTAL REVENUE</b>	<b>\$31,452,856</b>	<b>\$23,320,418</b>	<b>\$70,900,469</b>	<b>32.89%</b>
7000 OTHER FINANCING SOURCES	\$0	\$0	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$31,452,856</b>	<b>\$23,320,418</b>	<b>\$70,900,469</b>	<b>32.89%</b>

**Revenue Insight:**

General Fund revenues totaled \$5,130,392 in December 2025, which is -\$12,603,654 or -71.1% less than the amount received last year for this month. The year over year difference is driven by a decrease in 5700-5799 Local and Intermediate Sources of -\$12,615,688, an increase in 5800-5899 State Program Revenues of \$41,330, and a decrease in 5900-5999 Federal Program Revenues of -\$29,297.

# CELINA ISD

## YTD General Fund Expense Overview

### December 2025

## Salaries and Benefits

**\$26,694,603**

48.90% of Budget

## Purchased Services

**\$4,296,157**

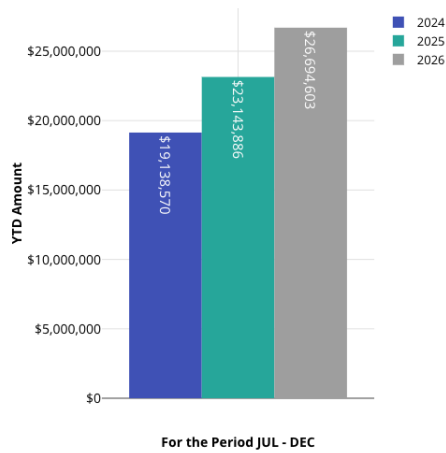
39.22% of Budget

## Supplies &amp; Equipment

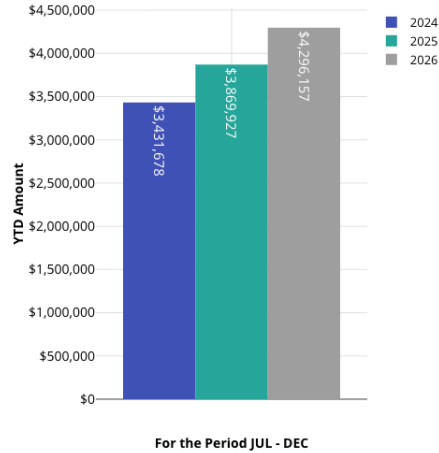
**\$2,206,276**

41.72% of Budget

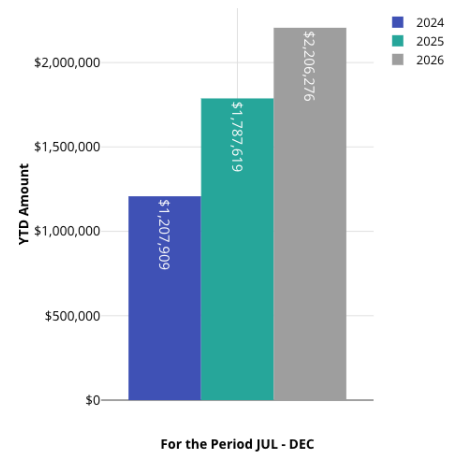
Salaries and Benefits



Purchased Services



Supplies and Other Objects



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>Payroll Costs</b>				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$16,378,532	\$20,359,842	\$38,380,734	53.05%
6120-6129 SUPPORT PERSONNEL	\$3,424,942	\$3,955,393	\$7,701,944	51.36%
6130-6139 EMPLOYEE ALLOWANCES	\$5,475	\$5,475	\$21,000	26.07%
6140-6149 EMPLOYEE BENEFITS	\$3,334,938	\$2,373,893	\$8,482,796	27.98%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$23,143,886</b>	<b>\$26,694,603</b>	<b>\$54,586,474</b>	<b>48.90%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$3,869,927	\$4,296,157	\$9,624,092	44.64%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$3,869,927</b>	<b>\$4,296,157</b>	<b>\$10,955,073</b>	<b>39.22%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$1,212,485	\$1,583,834	\$3,015,899	52.52%
6400 OTHER OPERATING	\$446,943	\$513,844	\$0	26.69%
6500 DEBT SERVICE	\$50,049	\$32,686	\$167,500	19.51%
6600 CAPITAL OUTLAY	\$78,142	\$75,911	\$179,390	42.32%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$1,787,619</b>	<b>\$2,206,276</b>	<b>\$5,288,058</b>	<b>41.72%</b>
<b>OTHER FINANCES USES</b>				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
<b>TOTAL TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$28,801,432</b>	<b>\$33,197,036</b>	<b>\$70,829,605</b>	<b>46.87%</b>

**Expense Insights:**

General Fund expenses totaled \$5,742,615 in December 2025, which is \$723,111 or 14.4% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6100-6199 Payroll Costs of \$532,823, an increase in 6200-6299 Professional and Contracted Services of \$266,610, and a decrease in 6400-6499 Other Operating Expenses of -\$100,223.

# CELINA ISD

## Month End Revenue Overview (MTD)

### December 2025

## Local Revenue

**\$4,549,336**

8.64% of Budget

## State Revenue

**\$581,056**

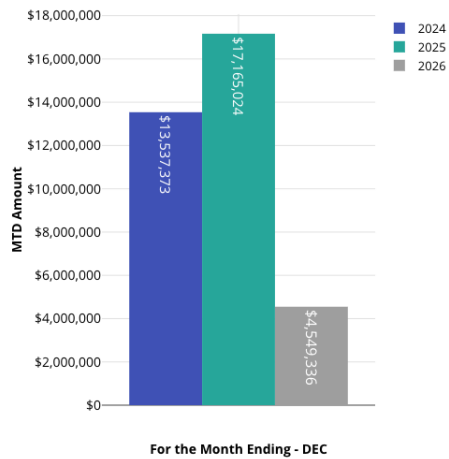
3.20% of Budget

## Federal Revenue

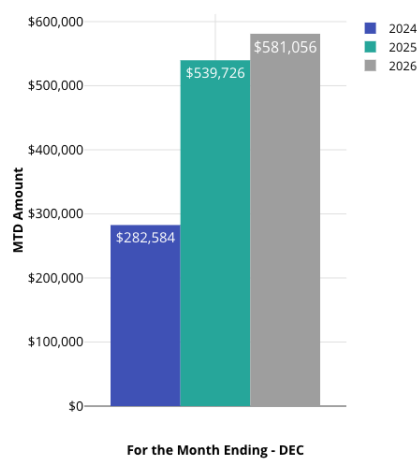
**\$0**

0.00% of Budget

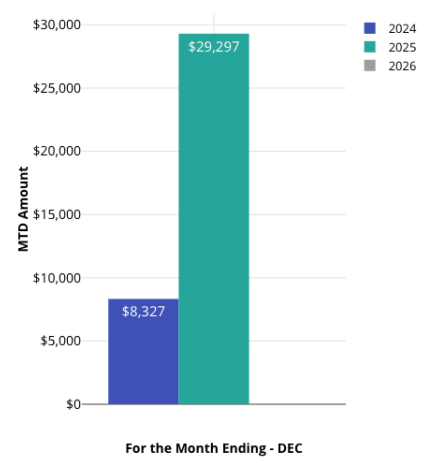
Local Revenue



State Revenue



Federal Revenue



	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$17,080,772	\$4,105,470	\$48,922,025	8.39%
5712 TAXES, PRIOR YEAR	\$9,563	\$291,938	\$1,076,079	27.13%
5742 EARNINGS ON INVESTMENT	\$33,736	\$43,856	\$476,500	9.20%
ALL OTHER LOCAL REVENUE	\$40,952	\$108,073	\$2,164,671	4.99%
<b>TOTAL LOCAL REVENUE</b>	<b>\$17,165,024</b>	<b>\$4,549,336</b>	<b>\$52,639,274</b>	<b>8.64%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$310,809	\$213,384	\$2,692,579	7.92%
5812 FSP FORMULA FOUNDATION	\$0	\$367,672	\$11,949,089	3.08%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$228,917	\$0	\$3,529,527	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$539,726</b>	<b>\$581,056</b>	<b>\$18,171,195</b>	<b>3.20%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$29,297</b>	<b>\$0</b>	<b>\$90,000</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>\$17,734,047</b>	<b>\$5,130,392</b>	<b>\$70,900,469</b>	<b>7.24%</b>
<b>7000 OTHER FINANCING SOURCES</b>				
	\$0	\$0	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$17,734,047</b>	<b>\$5,130,392</b>	<b>\$70,900,469</b>	<b>7.24%</b>

**Revenue Insight:**

General Fund revenues totaled \$5,130,392 in December 2025, which is -\$12,603,654 or -71.1% less than the amount received last year for this month. The year over year difference is driven by a decrease in 5700-5799 Local and Intermediate Sources of -\$12,615,688, an increase in 5800-5899 State Program Revenues of \$41,330, and a decrease in 5900-5999 Federal Program Revenues of -\$29,297.

# CELINA ISD

## Month End Expense Overview (MTD)

### December 2025

## Salaries and Benefits

**\$4,668,560**

8.55% of Budget

## Purchased Services

**\$887,272**

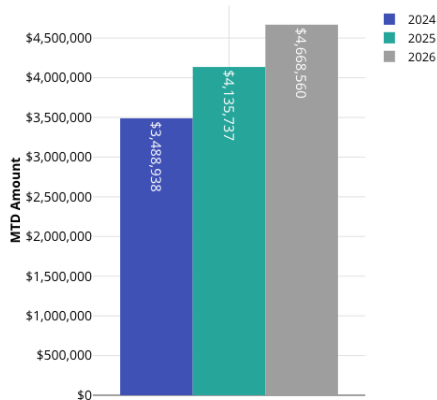
8.10% of Budget

## Supplies &amp; Materials

**\$122,780**

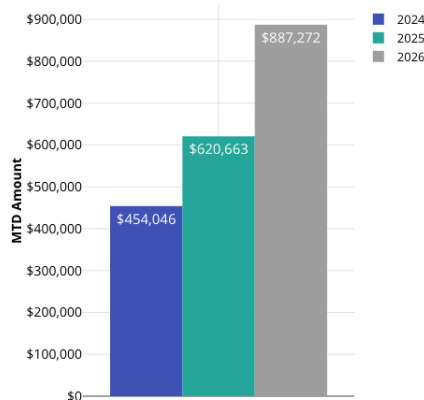
4.07% of Budget

Salaries and Benefits



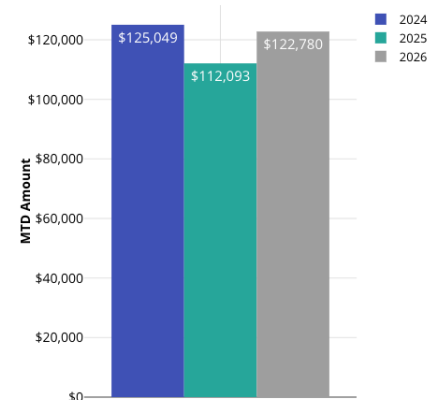
For the Month Ending - DEC

Purchased Services



For the Month Ending - DEC

Supplies &amp; Materials



For the Month Ending - DEC

	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>SALARIES AND BENEFITS</b>				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$2,696,630	\$3,448,711	\$38,380,734	8.99%
6120-6129 SUPPORT PERSONNEL	\$792,986	\$731,846	\$7,701,944	9.50%
6130-6139 EMPLOYEE ALLOWANCES	\$913	\$913	\$21,000	4.35%
6140-6149 EMPLOYEE BENEFITS	\$645,208	\$487,090	\$8,482,796	5.74%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$4,135,737</b>	<b>\$4,668,560</b>	<b>\$54,586,474</b>	<b>8.55%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$620,663	\$887,272	\$9,624,092	9.22%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$620,663</b>	<b>\$887,272</b>	<b>\$10,955,073</b>	<b>8.10%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$112,093	\$122,780	\$3,015,899	4.07%
6400 OTHER OPERATING	\$142,615	\$42,392	\$1,925,268	2.20%
6500 DEBT SERVICE	\$8,395	\$8,372	\$167,500	5.00%
6600 CAPITAL OUTLAY	\$0	\$13,238	\$179,390	7.38%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$263,104</b>	<b>\$186,782</b>	<b>\$3,015,899</b>	<b>4.07%</b>
<b>OTHER FINANCES USES</b>				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$5,019,503</b>	<b>\$5,742,615</b>	<b>\$70,829,605</b>	<b>8.11%</b>

**Expense Insights:**

General Fund expenses totaled \$5,742,615 in December 2025, which is \$723,111 or 14.4% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6100-6199 Payroll Costs of \$532,823, an increase in 6200-6299 Professional and Contracted Services of \$266,610, and a decrease in 6400-6499 Other Operating Expenses of -\$100,223.

## CELINA ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund  
December 2025

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
<b>REVENUES:</b>							
5700	Local and Intermediate Sources	\$19,273,244	\$43,283,545	44.53%	\$7,526,362	\$52,639,274	14.30%
5800	State Program Revenues	\$12,112,162	\$14,083,969	86.00%	\$15,772,241	\$18,171,195	86.80%
5900	Federal Program Revenues	\$67,450	\$98,801	68.27%	\$21,815	\$90,000	24.24%
5020	Total Revenues	\$31,452,856	\$57,466,314	54.73%	\$23,320,418	\$70,900,469	32.89%
<b>EXPENDITURES:</b>							
Current:							
0011	Instruction	\$17,247,420	\$34,367,455	50.19%	\$21,021,355	\$42,910,857	48.99%
0012	Instructional Resources and Media Services	\$110,853	\$222,919	49.73%	\$75,091	\$139,356	53.88%
0013	Curriculum and Staff Development	\$730,789	\$1,089,452	67.08%	\$356,766	\$1,416,724	25.18%
0021	Instructional Leadership	\$230,745	\$454,718	50.74%	\$198,039	\$427,576	46.32%
0023	School Leadership	\$1,690,065	\$3,367,665	50.19%	\$1,735,885	\$3,383,567	51.30%
0031	Guidance, Counseling, & Evaluation Services	\$1,213,396	\$2,431,001	49.91%	\$1,408,987	\$2,817,141	50.01%
0032	Social Work Services	\$0	\$0	\$0	\$0	\$0	\$0
0033	Health Services	\$310,348	\$601,829	51.57%	\$337,097	\$721,176	46.74%
0034	Student Transportation	\$1,410,128	\$2,827,722	49.87%	\$1,461,084	\$3,283,565	44.50%
0035	Food Service	\$19,588	\$19,588	100.00%	\$23,732	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$1,207,799	\$2,254,340	53.58%	\$1,266,971	\$2,129,786	59.49%
0041	General Administration	\$1,126,907	\$2,074,017	54.33%	\$1,393,335	\$2,500,247	55.73%
0051	Facilities Maintenance and Operations	\$2,468,837	\$5,625,807	43.88%	\$2,874,357	\$6,733,487	42.69%
0052	Security and Monitoring Services	\$164,268	\$384,378	42.74%	\$162,541	\$1,172,822	13.86%
0053	Data Processing Services	\$628,445	\$946,871	66.37%	\$612,297	\$1,128,621	54.25%
0061	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
0071	Principal on Long-term Debt	\$50,049	\$90,151	55.52%	\$32,686	\$167,500	19.51%
0072	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
0073	Bond Issuance Costs and Fees	\$0	\$0	\$0	\$0	\$0	\$0
0081	Capital Outlay	\$3,156	\$3,156	100.00%	\$0	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$0	\$0	0.00%	\$0	\$1,330,981	0.00%
0093	Payments to Shared Service Arrangements	\$0	\$27,608	0.00%	\$0	\$35,000	0.00%
0095	Payments To Jjaep Programs	\$0	\$17,700	0.00%	\$0	\$20,000	0.00%
0096	Payments to Charter Schools	\$0	\$0	\$0	\$0	\$0	\$0
0097	Payments to Tax Increment Fund	\$0	\$0	\$0	\$0	\$0	\$0
0099	Other Intergovernmental Charges	\$188,639	\$405,051	46.57%	\$236,812	\$511,200	46.32%
6030	Total Expenditures	\$28,801,432	\$57,211,429	50.34%	\$33,197,036	\$70,829,605	46.87%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$2,651,424	\$254,885		-\$9,876,618	\$70,864	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$0	\$0	0.00%	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$0	\$0		\$0	\$0	
1200	Net Change in Fund Balances	\$2,651,424	\$254,885		-\$9,876,618	\$70,864	
0100	Fund Balances- Beginning	\$12,534,739	\$12,534,739		\$12,789,624	\$12,789,624	
3000	Fund Balances - Ending	\$15,186,163	\$12,789,624		\$2,913,006	\$12,860,488	

**Expense Insights:**

General Fund expenses totaled \$5,742,615 in December 2025, which is \$723,111 or 14.4% more than the amount spent last year for this month. The year over year difference is driven by an increase in 11 Instruction of \$612,113, an increase in 51 Plant Maint/Operations of \$79,355, and a decrease in 36 Cocurr/Extracurr Activity of -\$62,704.

## CELINA ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - Food Service  
December 2025

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
<b>5700</b>	<b>REVENUES:</b>						
	Local & Intermediate Sources	\$785,241	\$1,542,194	50.92%	\$882,435	\$1,659,000	53.19%
<b>5800</b>	State Program Revenues	\$42,532	\$134,973	31.51%	\$12,830	\$77,400	16.58%
<b>5900</b>	Federal Program Revenues	\$326,552	\$965,755	33.81%	\$440,686	\$967,683	45.54%
<b>5020</b>	TOTAL REVENUE	\$1,154,325	\$2,642,922	43.68%	\$1,335,951	\$2,704,083	49.40%
	<b>EXPENDITURES:</b>						
<b>0035</b>	Food Services	\$1,214,304	\$2,468,711	49.19%	\$1,386,700	\$2,649,083	52.35%
<b>0051</b>	Plant Maintenance & Operations	\$21,951	\$45,528	48.22%	\$29,484	\$55,000	53.61%
<b>6030</b>	TOTAL EXPENDITURES	\$1,236,255	\$2,514,238	49.17%	\$1,416,184	\$2,704,083	52.37%
<b>1100</b>	Surplus / (Deficit)	-\$81,930	\$128,684		-\$80,233	\$0	
	<b>OTHER FINANCING SOURCES / (USES):</b>						
<b>7900</b>	Other Financing Sources	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>8900</b>	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
<b>7080</b>	TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
<b>1200</b>	NET CHANGE IN FUND BALANCE	-\$81,930	\$128,684		-\$80,233	\$0	
<b>0100</b>	Fund Balance — Beginning	\$940,392	\$940,392		\$1,069,075	\$1,069,075	
<b>3000</b>	Fund Balance — Ending	\$858,462	\$1,069,076		\$988,842	\$1,069,076	

## CELINA ISD

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service

December 2025

Data Control Codes		Prior YTD	Prior Year Actual	YTD% of PY Actual	Current YTD	Annual Budget	YTD% of Budget
	<b>REVENUES</b>						
5700	Local & Intermediate	\$11,172,826	\$24,121,573	46.32%	\$5,005,595	\$28,987,099	17.27%
5800	State Program	\$2,577,377	\$2,100,079	122.73%	\$4,687,362	\$1,548,095	302.78%
5020	TOTAL REVENUE	\$13,750,203	\$26,221,652	52.44%	\$9,692,957	\$30,535,194	31.74%
	<b>EXPENDITURES</b>						
0071	Debt Service	\$12,383,019	\$25,912,244	47.79%	\$-12,967,002	\$28,602,975	-45.33%
6030	TOTAL EXPENDITURES	\$12,383,019	\$25,912,244	47.79%	\$-12,967,002	\$28,602,975	-45.33%
1100	SURPLUS / (DEFICIT)	\$1,367,184	\$309,408		\$22,659,959	\$1,932,219	
	OTHER FINANCING SOURCES / (USES)						
7900	Other Financing Sources	\$373,554	\$1,216,469	30.71%	\$23,756,808	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	0.00%	\$19,868,550	\$0	0.00%
7080	TOTAL OTHER FINANCING SOURCES / (USES)	\$373,554	\$1,216,469		\$3,888,258	\$0	
1200	NET CHANGE IN FUND BALANCE	\$1,740,738	\$1,525,877		\$26,548,217	\$1,932,219	
0100	Fund Balance — Beginning	\$21,843,249	\$21,843,249		\$23,369,126	\$23,369,126	
3000	ENDING FUND BALANCE	\$23,583,987	\$23,369,126		\$49,917,343	\$25,301,345	

# CELINA ISD

## Federal Fund Overview

### December 2025

	Fund	Prior YTD	Prior Year Actual	YTD % of PY	Annual Budget	Current YTD	YTD % of Budget
Total		\$460,651	\$893,458	556.04%	\$0	\$436,682	0.00%
211 ESEA, Title I, Part A		\$41,047	\$103,368	39.71%	\$0	\$31,440	0.00%
224 IDEA - Part B, Formula		\$243,255	\$589,917	41.24%	\$0	\$337,185	0.00%
225 IDEA - Part B, Preschool		\$0	\$0	0.00%	\$0	\$0	0.00%
244 CTE		\$16,030	\$22,558	71.06%	\$0	\$4,405	0.00%
255 ESEA, Title II, Part A		\$26,939	\$26,939	100.00%	\$0	\$15,275	0.00%
263 Title III, Part A		\$18,831	\$24,407	77.15%	\$0	\$46,967	0.00%
266 ESSER I - CARES		\$0	\$0	0.00%	\$0	\$0	0.00%
277 COVID Relief - CARES		\$0	\$0	0.00%	\$0	\$0	0.00%
279 TCLAS-ESSER III		\$2,150	\$2,041	105.34%	\$0	\$0	0.00%
281 ESSER II - CRRSA		\$0	\$0	0.00%	\$0	\$0	0.00%
282 ESSER III - ARP		\$109,115	\$108,702	100.38%	\$0	\$0	0.00%
283 ESSER-SUPP		\$0	\$0	0.00%	\$0	\$0	0.00%
284 -		\$0	\$0	0.00%	\$0	\$0	0.00%
285 -		\$0	\$0	0.00%	\$0	\$0	0.00%
288 TITLE IV PART A		\$3,285	\$15,525	21.16%	\$0	\$1,410	0.00%
289 Federally Funded Special Revenue Funds		\$0	\$0	0.00%	\$0	\$0	0.00%