

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

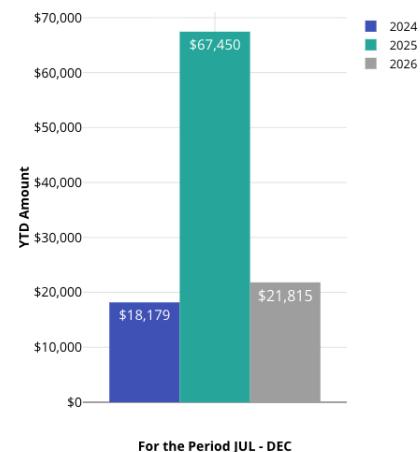
## Local Revenue



## State Revenue



## Federal Revenue



	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

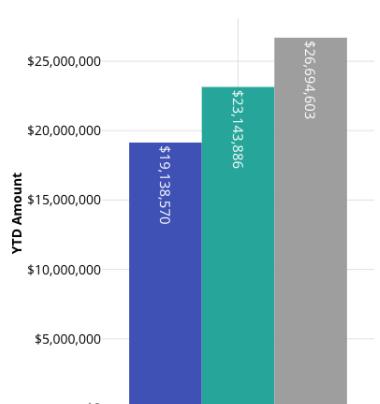
39.22% of Budget

## Supplies &amp; Equipment

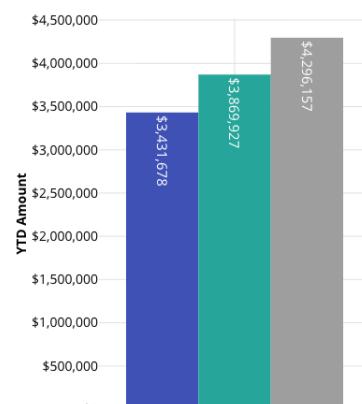
\$2,206,276

41.72% of Budget

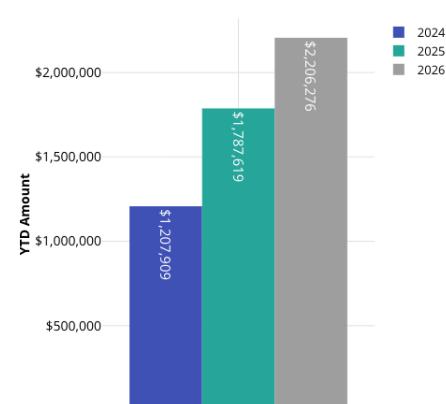
## Salaries and Benefits



## Purchased Services



## Supplies and Other Objects

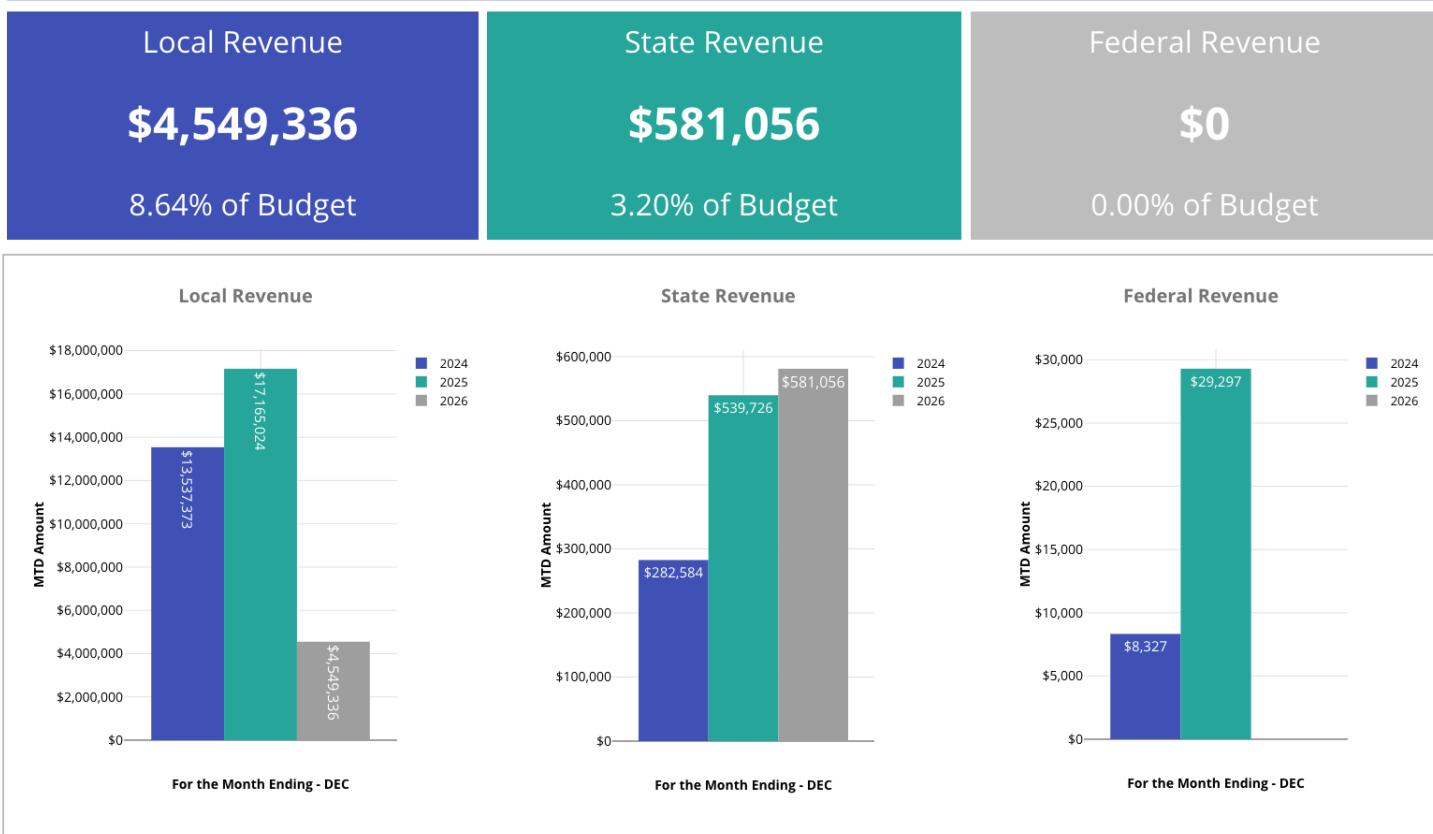


	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>Payroll Costs</b>				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$16,378,532	\$20,359,842	\$38,380,734	53.05%
6120-6129 SUPPORT PERSONNEL	\$3,424,942	\$3,955,393	\$7,701,944	51.36%
6130-6139 EMPLOYEE ALLOWANCES	\$5,475	\$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>	\$23,143,886	\$26,694,603	\$54,586,474	48.90%
<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>	\$3,869,927	\$4,296,157	\$10,955,073	39.22%
<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>	\$1,787,619	\$2,206,276	\$5,288,058	41.72%
<b>OTHER FINANCES USES</b>				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
<b>TOTAL TRANSFERS</b>	\$0	\$0	\$0	0.00%
<b>TOTAL EXPENSES</b>	\$28,801,432	\$33,197,036	\$70,829,605	46.87%

**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



	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>
7000 OTHER FINANCING SOURCES	\$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

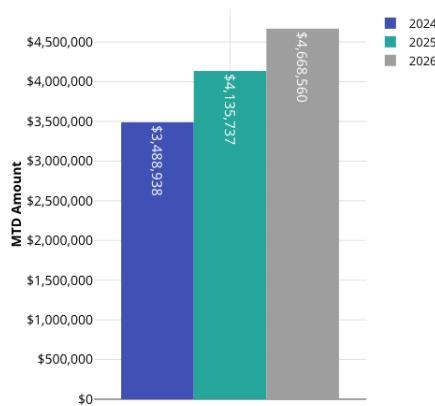
8.10% of Budget

## Supplies &amp; Materials

\$122,780

4.07% of Budget

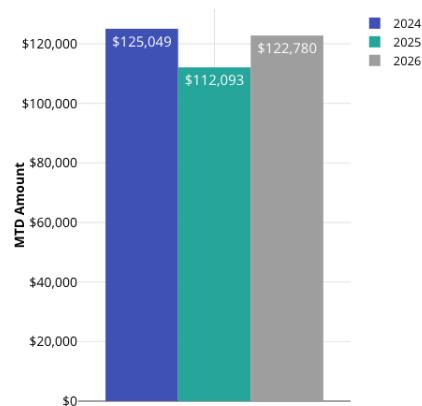
## Salaries and Benefits



## Purchased Services



## Supplies &amp; Materials



	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.

# General Fund Monthly Report

**CELINA ISD**

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

**December 2025**

<b>Data Control Codes</b>	<b>Prior YTD</b>	<b>Prior Year Actuals</b>	<b>YTD% of PY Actuals</b>	<b>Current YTD</b>	<b>Annual Budget</b>	<b>YTD% of Budget</b>
<b>REVENUES:</b>						
<b>5700</b> Local and Intermediate Sources	\$19,273,244	\$43,283,545	44.53%	\$7,526,362	\$52,639,274	14.30%
<b>5800</b> State Program Revenues	\$12,112,162	\$14,083,969	86.00%	\$15,772,241	\$18,171,195	86.80%
<b>5900</b> Federal Program Revenues	\$67,450	\$98,801	68.27%	\$21,815	\$90,000	24.24%
<b>5020</b> Total Revenues	<b>\$31,452,856</b>	<b>\$57,466,314</b>	<b>54.73%</b>	<b>\$23,320,418</b>	<b>\$70,900,469</b>	<b>32.89%</b>
<b>EXPENDITURES:</b>						
Current:						
<b>0011</b> Instruction	\$17,247,420	\$34,367,455	50.19%	\$21,021,355	\$42,910,857	48.99%
<b>0012</b> Instructional Resources and Media Services	\$110,853	\$222,919	49.73%	\$75,091	\$139,356	53.88%
<b>0013</b> Curriculum and Staff Development	\$730,789	\$1,089,452	67.08%	\$356,766	\$1,416,724	25.18%
<b>0021</b> Instructional Leadership	\$230,745	\$454,718	50.74%	\$198,039	\$427,576	46.32%
<b>0023</b> School Leadership	\$1,690,065	\$3,367,665	50.19%	\$1,735,885	\$3,383,567	51.30%
<b>0031</b> Guidance, Counseling, & Evaluation Services	\$1,213,396	\$2,431,001	49.91%	\$1,408,987	\$2,817,141	50.01%
<b>0032</b> Social Work Services	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0033</b> Health Services	\$310,348	\$601,829	51.57%	\$337,097	\$721,176	46.74%
<b>0034</b> Student Transportation	\$1,410,128	\$2,827,722	49.87%	\$1,461,084	\$3,283,565	44.50%
<b>0035</b> Food Service	\$19,588	\$19,588	100.00%	\$23,732	\$0	0.00%
<b>0036</b> Cocurricular/Extracurricular Activities	\$1,207,799	\$2,254,340	53.58%	\$1,266,971	\$2,129,786	59.49%
<b>0041</b> General Administration	\$1,126,907	\$2,074,017	54.33%	\$1,393,335	\$2,500,247	55.73%
<b>0051</b> Facilities Maintenance and Operations	\$2,468,837	\$5,625,807	43.88%	\$2,874,357	\$6,733,487	42.69%
<b>0052</b> Security and Monitoring Services	\$164,268	\$384,378	42.74%	\$162,541	\$1,172,822	13.86%
<b>0053</b> Data Processing Services	\$628,445	\$946,871	66.37%	\$612,297	\$1,128,621	54.25%
<b>0061</b> Community Services	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0071</b> Principal on Long-term Debt	\$50,049	\$90,151	55.52%	\$32,686	\$167,500	19.51%
<b>0072</b> Interest on Long-term Debt	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0073</b> Bond Issuance Costs and Fees	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0081</b> Capital Outlay	\$3,156	\$3,156	100.00%	\$0	\$0	0.00%
<b>0091</b> Contracted Instructional Services Between Public Schools	\$0	\$0	0.00%	\$0	\$1,330,981	0.00%
<b>0093</b> Payments to Shared Service Arrangements	\$0	\$27,608	0.00%	\$0	\$35,000	0.00%
<b>0095</b> Payments To Jjaep Programs	\$0	\$17,700	0.00%	\$0	\$20,000	0.00%
<b>0096</b> Payments to Charter Schools	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0097</b> Payments to Tax Increment Fund	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0099</b> Other Intergovernmental Charges	\$188,639	\$405,051	46.57%	\$236,812	\$511,200	46.32%
<b>6030</b> Total Expenditures	<b>\$28,801,432</b>	<b>\$57,211,429</b>	<b>50.34%</b>	<b>\$33,197,036</b>	<b>\$70,829,605</b>	<b>46.87%</b>
<b>1100</b> Excess (Deficiency) of Revenues Over Expenditures(Under)	<b>\$2,651,424</b>	<b>\$254,885</b>		<b>-\$9,876,618</b>	<b>\$70,864</b>	
<b>Other Financing Sources and (Uses):</b>						
<b>7900</b> Other Financing Sources	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>8900</b> Other Financing Uses	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>7080</b> Total Other Financing Sources and (Uses)	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>1200</b> Net Change in Fund Balances	<b>\$2,651,424</b>	<b>\$254,885</b>		<b>-\$9,876,618</b>	<b>\$70,864</b>	
<b>0100</b> Fund Balances- Beginning	<b>\$12,534,739</b>	<b>\$12,534,739</b>		<b>\$12,789,624</b>	<b>\$12,789,624</b>	
<b>3000</b> Fund Balances - Ending	<b>\$15,186,163</b>	<b>\$12,789,624</b>		<b>\$2,913,006</b>	<b>\$12,860,488</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 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>REVENUES:</b>							
5700	Local & Intermediate Sources	\$785,241	\$1,542,194	50.92%	\$882,435	\$1,659,000	53.19%
5800	State Program Revenues	\$42,532	\$134,973	31.51%	\$12,830	\$77,400	16.58%
5900	Federal Program Revenues	\$326,552	\$965,755	33.81%	\$440,686	\$967,683	45.54%
5020	TOTAL REVENUE	\$1,154,325	\$2,642,922	43.68%	\$1,335,951	\$2,704,083	49.40%
<b>EXPENDITURES:</b>							
0035	Food Services	\$1,214,304	\$2,468,711	49.19%	\$1,386,700	\$2,649,083	52.35%
0051	Plant Maintenance & Operations	\$21,951	\$45,528	48.22%	\$29,484	\$55,000	53.61%
6030	TOTAL EXPENDITURES	\$1,236,255	\$2,514,238	49.17%	\$1,416,184	\$2,704,083	52.37%
1100	Surplus / (Deficit)	-\$81,930	\$128,684		-\$80,233	\$0	
<b>OTHER FINANCING SOURCES / (USES):</b>							
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 / (USES)	\$0	\$0		\$0	\$0	
1200	NET CHANGE IN FUND BALANCE	-\$81,930	\$128,684		-\$80,233	\$0	
0100	Fund Balance — Beginning	\$940,392	\$940,392		\$1,069,075	\$1,069,075	
3000	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	
<b>OTHER FINANCING SOURCES / (USES)</b>							
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
<b>Total</b>		<b>\$460,651</b>	<b>\$893,458</b>	<b>556.04%</b>	<b>\$0</b>	<b>\$436,682</b>	<b>0.00%</b>
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%