

CELINA ISD  
YTD General Fund Revenue Overview  
May 2026

Local Revenue

**\$51,618,746**

98.06% of Budget

State Revenue

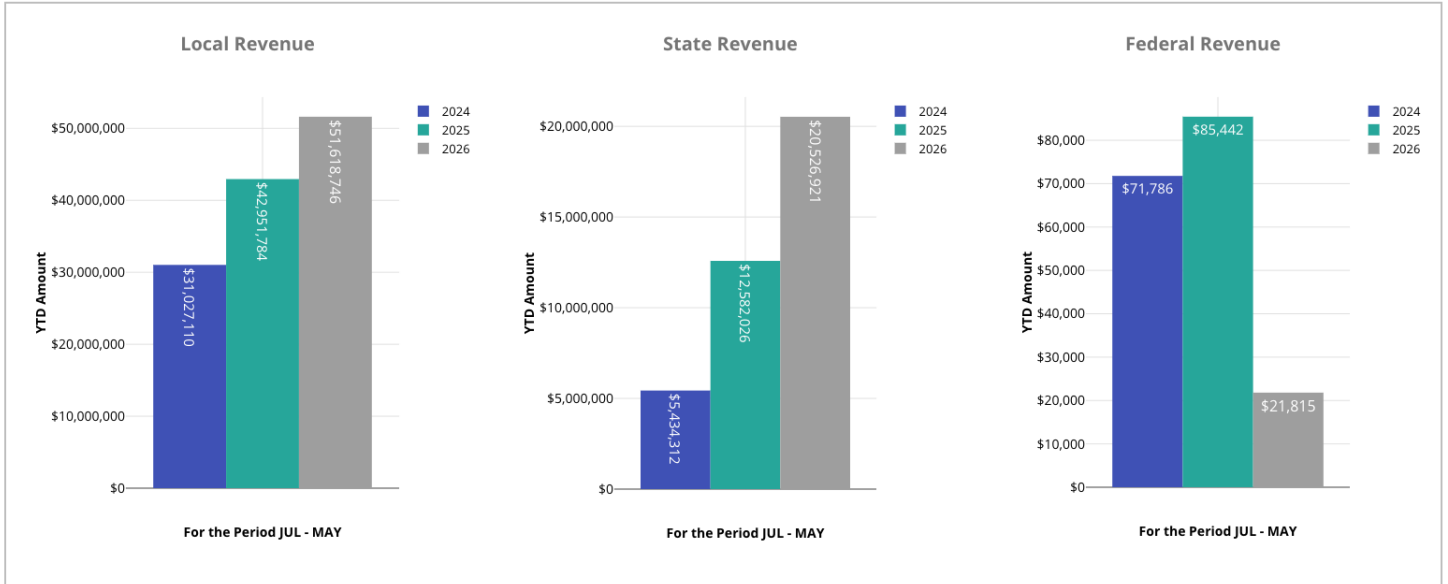
**\$20,526,921**

112.96% 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	\$39,318,528	\$45,750,843	\$48,922,025	93.52%
5712 TAXES, PRIOR YEAR	\$381,046	\$805,289	\$1,076,079	74.84%
5742 EARNINGS ON INVESTMENT	\$753,533	\$834,145	\$476,500	175.06%
ALL OTHER LOCAL REVENUE	\$2,498,677	\$4,228,469	\$2,164,671	195.34%
<b>TOTAL LOCAL REVENUE</b>	<b>\$42,951,784</b>	<b>\$51,618,746</b>	<b>\$52,639,274</b>	<b>98.06%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$1,533,947	\$2,421,462	\$2,692,579	89.93%
5812 FSP FORMULA FOUNDATION	\$9,421,778	\$15,512,531	\$11,949,089	129.82%
5829 STATE PRGM DIST BY TEA	\$9,748	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$1,616,553	\$2,592,928	\$3,529,527	73.46%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$12,582,026</b>	<b>\$20,526,921</b>	<b>\$18,171,195</b>	<b>112.96%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$85,442</b>	<b>\$21,815</b>	<b>\$90,000</b>	<b>24.24%</b>
<b>TOTAL REVENUE</b>	<b>\$55,619,252</b>	<b>\$72,167,482</b>	<b>\$70,900,469</b>	<b>101.79%</b>
7000 OTHER FINANCING SOURCES	\$0	\$0	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$55,619,252</b>	<b>\$72,167,482</b>	<b>\$70,900,469</b>	<b>101.79%</b>

**Revenue Insight:**

General Fund revenues totaled \$1,416,972 in May 2026, which is \$1,385,477 or 4399.1% more than the amount received last year for this month. The year over year difference is driven by an increase in 5800-5899 State Program Revenues of \$1,429,798, a decrease in 5700-5799 Local and Intermediate Sources of -\$32,712, and a decrease in 5900-5999 Federal Program Revenues of -\$11,609.



CELINA ISD  
YTD General Fund Expense Overview  
May 2026

Salaries and Benefits

**\$53,881,839**

98.71% of Budget

Purchased Services

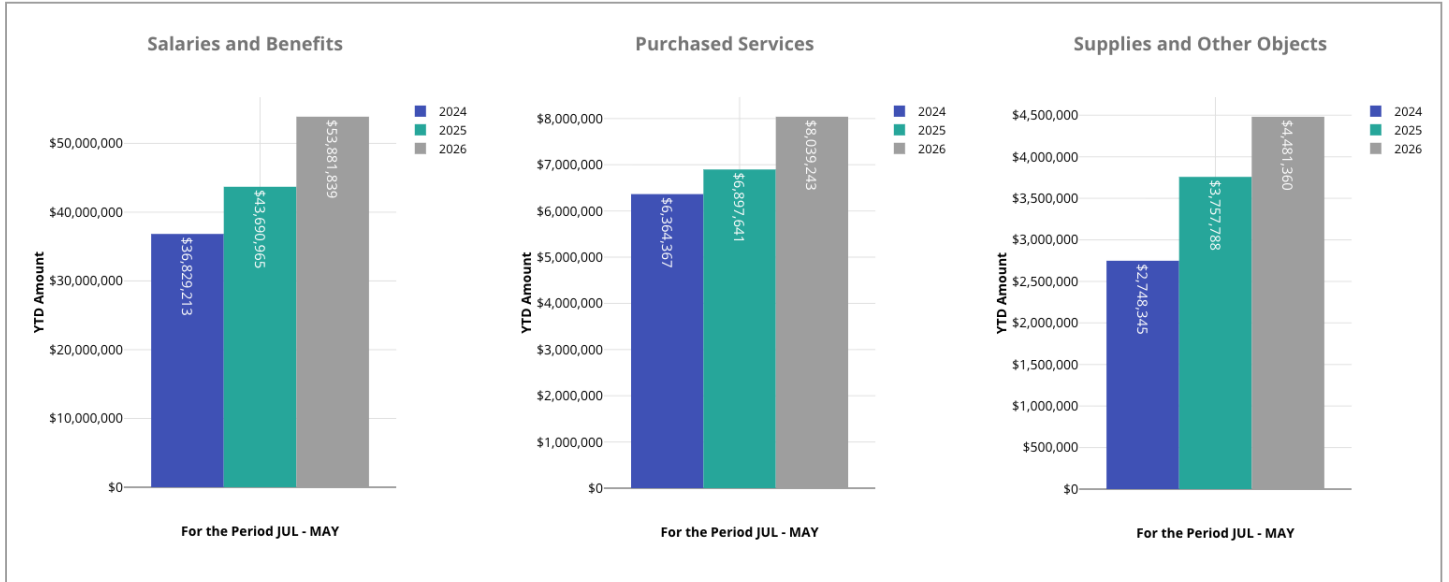
**\$8,039,243**

73.38% of Budget

Supplies & Equipment

**\$4,481,360**

84.74% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>Payroll Costs</b>				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$31,385,704	\$38,885,814	\$38,380,734	101.32%
6120-6129 SUPPORT PERSONNEL	\$6,565,055	\$7,403,657	\$7,701,944	96.13%
6130-6139 EMPLOYEE ALLOWANCES	\$10,038	\$9,738	\$21,000	46.37%
6140-6149 EMPLOYEE BENEFITS	\$5,730,168	\$7,582,630	\$8,482,796	89.39%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$43,690,965</b>	<b>\$53,881,839</b>	<b>\$54,586,474</b>	<b>98.71%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$6,897,641	\$8,039,243	\$9,624,092	83.53%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$6,897,641</b>	<b>\$8,039,243</b>	<b>\$10,955,073</b>	<b>73.38%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$2,042,628	\$2,467,530	\$3,015,899	81.82%
6400 OTHER OPERATING	\$1,473,044	\$1,825,181	\$1,925,268	94.80%
6500 DEBT SERVICE	\$82,225	\$87,430	\$167,500	52.20%
6600 CAPITAL OUTLAY	\$159,891	\$101,219	\$179,390	56.42%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$3,757,788</b>	<b>\$4,481,360</b>	<b>\$5,288,058</b>	<b>84.74%</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>\$54,346,394</b>	<b>\$66,402,442</b>	<b>\$70,829,605</b>	<b>93.75%</b>

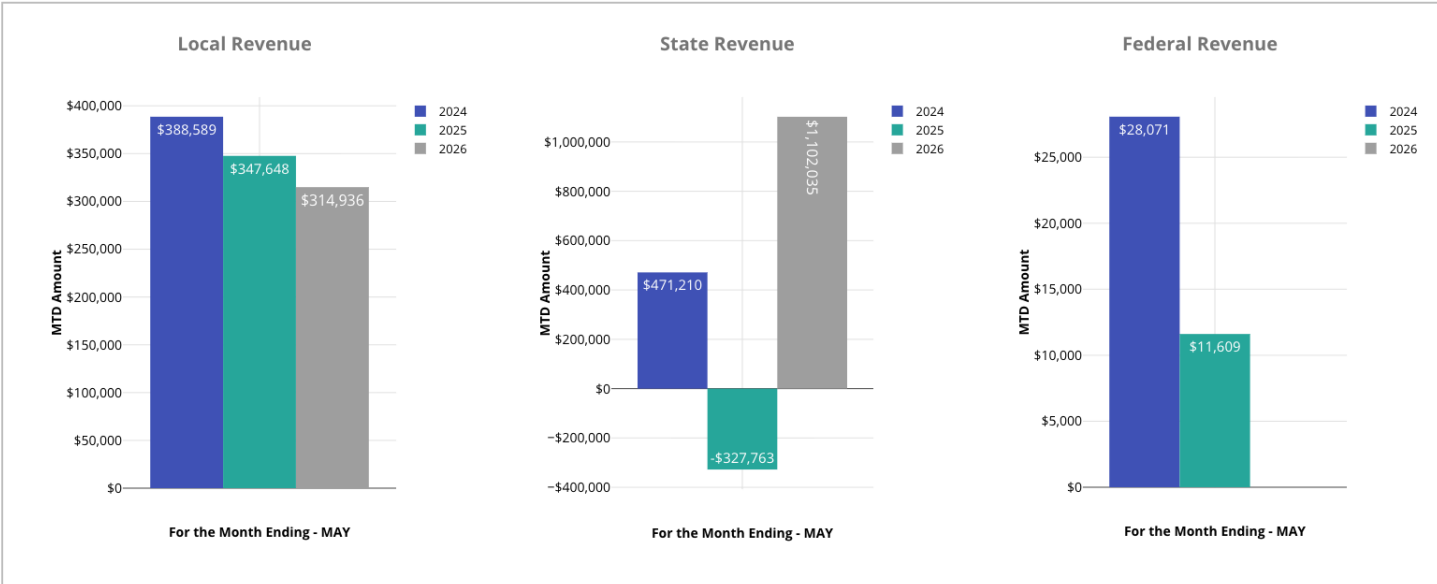
**Expense Insights:**

General Fund expenses totaled \$5,682,371 in May 2026, which is \$850,835 or 17.6% 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 \$910,835, a decrease in 6300-6399 Supplies and Materials of -\$46,064, and a decrease in 6200-6299 Professional and Contracted Services of -\$43,726.



CELINA ISD  
 Month End Revenue Overview (MTD)  
 May 2026

Local Revenue <b>\$314,936</b> 0.60% of Budget	State Revenue <b>\$1,102,035</b> 6.06% of Budget	Federal Revenue <b>\$0</b> 0.00% of Budget
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	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$120,181	\$139,752	\$48,922,025	0.29%
5712 TAXES, PRIOR YEAR	-\$21,059	\$13,117	\$1,076,079	1.22%
5742 EARNINGS ON INVESTMENT	\$81,274	\$88,883	\$476,500	18.65%
ALL OTHER LOCAL REVENUE	\$167,253	\$73,185	\$2,164,671	3.38%
<b>TOTAL LOCAL REVENUE</b>	<b>\$347,648</b>	<b>\$314,936</b>	<b>\$52,639,274</b>	<b>0.60%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$180,796	\$212,376	\$2,692,579	7.89%
5812 FSP FORMULA FOUNDATION	-\$518,307	\$620,152	\$11,949,089	5.19%
5829 STATE PRGM DIST BY TEA	\$9,748	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$0	\$269,507	\$3,529,527	7.64%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>-\$327,763</b>	<b>\$1,102,035</b>	<b>\$18,171,195</b>	<b>6.06%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$11,609</b>	<b>\$0</b>	<b>\$90,000</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>\$31,494</b>	<b>\$1,416,971</b>	<b>\$70,900,469</b>	<b>2%</b>
<b>7000 OTHER FINANCING SOURCES</b>				
	\$0	\$0	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$31,494</b>	<b>\$1,416,971</b>	<b>\$70,900,469</b>	<b>2%</b>

**Revenue Insight:**

General Fund revenues totaled \$1,416,972 in May 2026, which is \$1,385,477 or 4399.1% more than the amount received last year for this month. The year over year difference is driven by an increase in 5800-5899 State Program Revenues of \$1,429,798, a decrease in 5700-5799 Local and Intermediate Sources of -\$32,712, and a decrease in 5900-5999 Federal Program Revenues of -\$11,609.



CELINA ISD  
 Month End Expense Overview (MTD)  
 May 2026

Salaries and Benefits

**\$4,839,410**

8.87% of Budget

Purchased Services

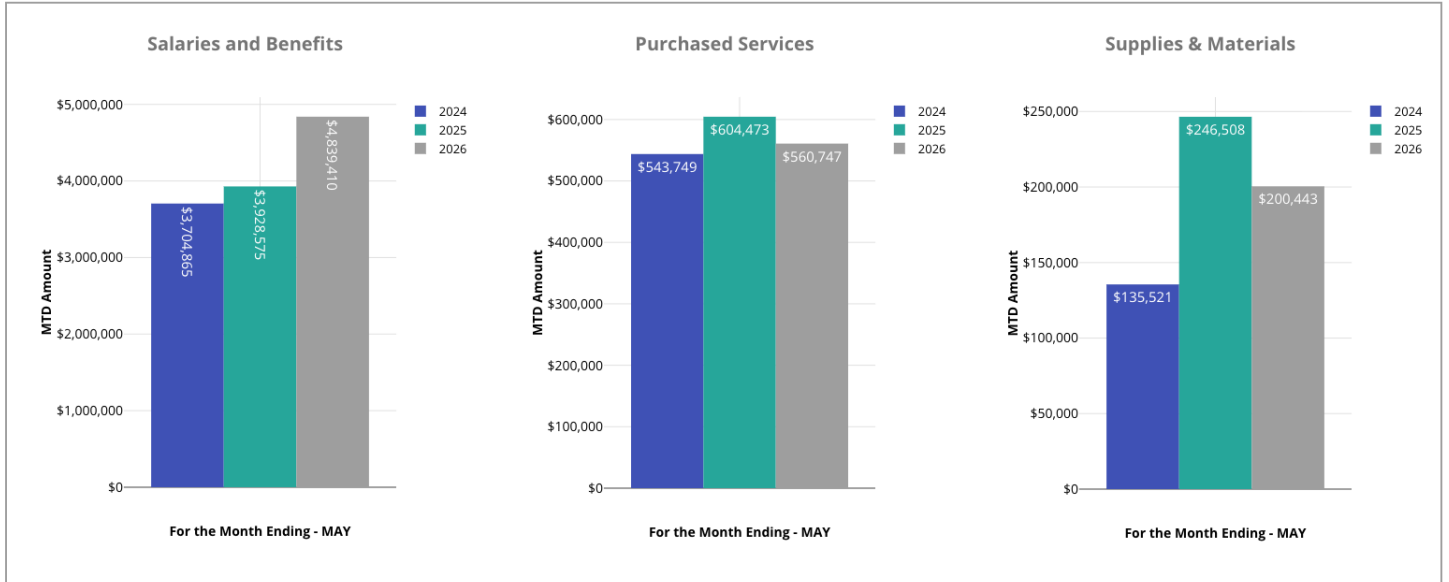
**\$560,747**

5.12% of Budget

Supplies & Materials

**\$200,443**

6.65% of Budget



	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	\$2,897,266	\$3,396,364	\$38,380,734	8.85%
6120-6129 SUPPORT PERSONNEL	\$614,690	\$683,883	\$7,701,944	8.88%
6130-6139 EMPLOYEE ALLOWANCES	\$913	\$663	\$21,000	3.15%
6140-6149 EMPLOYEE BENEFITS	\$415,706	\$758,501	\$8,482,796	8.94%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$3,928,575</b>	<b>\$4,839,410</b>	<b>\$54,586,474</b>	<b>8.87%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$604,473	\$560,747	\$9,624,092	5.83%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$604,473</b>	<b>\$560,747</b>	<b>\$10,955,073</b>	<b>5.12%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$246,508	\$200,443	\$3,015,899	6.65%
6400 OTHER OPERATING	\$32,308	\$67,451	\$1,925,268	3.50%
6500 DEBT SERVICE	\$0	\$11,943	\$167,500	7.13%
6600 CAPITAL OUTLAY	\$19,673	\$2,376	\$179,390	1.32%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$298,488</b>	<b>\$282,214</b>	<b>\$3,015,899</b>	<b>6.65%</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>\$4,831,536</b>	<b>\$5,682,371</b>	<b>\$70,829,605</b>	<b>8.02%</b>

**Expense Insights:**

General Fund expenses totaled \$5,682,371 in May 2026, which is \$850,835 or 17.6% 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 \$910,835, a decrease in 6300-6399 Supplies and Materials of -\$46,064, and a decrease in 6200-6299 Professional and Contracted Services of -\$43,726.



**CELINA ISD**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund  
May 2026**

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	\$42,951,784	\$43,283,545	99.23%	\$51,618,746	\$52,639,274	98.06%
5800	State Program Revenues	\$12,582,026	\$14,083,969	89.34%	\$20,526,921	\$18,171,195	112.96%
5900	Federal Program Revenues	\$85,442	\$98,801	86.48%	\$21,815	\$90,000	24.24%
5020	Total Revenues	\$55,619,252	\$57,466,314	96.79%	\$72,167,482	\$70,900,469	101.79%
<b>EXPENDITURES:</b>							
Current:							
0011	Instruction	\$32,970,772	\$34,367,455	95.94%	\$42,081,004	\$42,910,857	98.07%
0012	Instructional Resources and Media Services	\$212,025	\$222,919	95.11%	\$146,897	\$139,356	105.41%
0013	Curriculum and Staff Development	\$1,034,361	\$1,089,452	94.94%	\$636,958	\$1,416,724	44.96%
0021	Instructional Leadership	\$428,446	\$454,718	94.22%	\$389,811	\$427,576	91.17%
0023	School Leadership	\$3,007,561	\$3,367,665	89.31%	\$3,398,278	\$3,383,567	100.43%
0031	Guidance, Counseling, & Evaluation Services	\$2,210,561	\$2,431,001	90.93%	\$2,636,770	\$2,817,141	93.60%
0032	Social Work Services	\$0	\$0	\$0	\$0	\$0	\$0
0033	Health Services	\$572,916	\$601,829	95.20%	\$677,419	\$721,176	93.93%
0034	Student Transportation	\$2,639,776	\$2,827,722	93.35%	\$3,069,917	\$3,283,565	93.49%
0035	Food Service	\$19,588	\$19,588	91.21%	\$23,732	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$2,135,055	\$2,254,340	94.71%	\$2,363,477	\$2,129,786	110.97%
0041	General Administration	\$2,013,250	\$2,074,017	97.07%	\$2,653,566	\$2,500,247	106.13%
0051	Facilities Maintenance and Operations	\$5,238,833	\$5,625,807	93.12%	\$6,109,049	\$6,733,487	90.73%
0052	Security and Monitoring Services	\$423,071	\$384,378	110.07%	\$699,475	\$1,172,822	59.64%
0053	Data Processing Services	\$949,748	\$946,871	100.30%	\$944,000	\$1,128,621	83.64%
0061	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
0071	Principal on Long-term Debt	\$82,225	\$90,151	91.21%	\$87,430	\$167,500	52.20%
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	\$405,051	\$405,051	100.00%	\$484,659	\$511,200	94.81%
6030	Total Expenditures	\$54,346,394	\$57,211,429	94.99%	\$66,402,442	\$70,829,605	93.75%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$1,272,858	\$254,885		\$5,765,040	\$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	0.00%	\$0	\$0	0.00%
7080	Total Other Financing Sources and (Uses)	\$0	\$0		\$0	\$0	
1200	Net Change in Fund Balances	\$1,272,858	\$254,885		\$5,765,040	\$70,864	
0100	Fund Balances- Beginning	\$12,534,739	\$12,534,739		\$12,789,624	\$12,789,624	
3000	Fund Balances - Ending	\$13,807,597	\$12,789,624		\$18,554,664	\$12,860,488	

**Expense Insights:**

General Fund expenses totaled \$5,682,371 in May 2026, which is \$850,835 or 17.6% more than the amount spent last year for this month. The year over year difference is driven by an increase in 11 Instruction of \$704,477, an increase in 34 Student Transportation of \$138,206, and a decrease in 51 Plant Maint/Operations of -\$90,365.



**CELINA ISD**

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

May 2026

<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 & Intermediate Sources	\$1,529,920	\$1,542,194	99.20%	\$1,714,943	\$1,659,000	103.37%
<b>5800</b>	State Program Revenues	\$60,214	\$134,973	44.61%	\$108,477	\$77,400	140.15%
<b>5900</b>	Federal Program Revenues	\$770,070	\$965,755	79.74%	\$1,030,158	\$967,683	106.46%
<b>5020</b>	<b>TOTAL REVENUE</b>	<b>\$2,360,204</b>	<b>\$2,642,922</b>	<b>89.30%</b>	<b>\$2,853,578</b>	<b>\$2,704,083</b>	<b>105.53%</b>
	<b>EXPENDITURES:</b>						
<b>0035</b>	Food Services	\$2,281,963	\$2,468,711	92.44%	\$2,880,279	\$2,649,083	108.73%
<b>0051</b>	Plant Maintenance & Operations	\$44,543	\$45,528	97.84%	\$56,555	\$55,000	102.83%
<b>6030</b>	<b>TOTAL EXPENDITURES</b>	<b>\$2,326,506</b>	<b>\$2,514,238</b>	<b>92.53%</b>	<b>\$2,936,834</b>	<b>\$2,704,083</b>	<b>108.61%</b>
<b>1100</b>	Surplus / (Deficit)	\$33,698	\$128,684		-\$83,256	\$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>	<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>1200</b>	<b>NET CHANGE IN FUND BALANCE</b>	<b>\$33,698</b>	<b>\$128,684</b>		<b>-\$83,256</b>	<b>\$0</b>	
<b>0100</b>	Fund Balance — Beginning	\$940,392	\$940,392		\$1,069,075	\$1,069,075	
<b>3000</b>	Fund Balance — Ending	\$974,090	\$1,069,076		\$985,819	\$1,069,076	

## CELINA ISD

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

May 2026

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	\$23,782,996	\$24,121,573	98.60%	\$30,728,216	\$28,987,099	106.01%
5800	State Program	\$1,943,726	\$2,100,079	92.55%	\$4,687,362	\$1,548,095	302.78%
5020	TOTAL REVENUE	\$25,726,722	\$26,221,652	98.11%	\$35,415,578	\$30,535,194	115.98%
	<b>EXPENDITURES</b>						
0071	Debt Service	\$25,407,871	\$25,912,244	98.05%	\$7,020,631	\$28,602,975	24.55%
6030	TOTAL EXPENDITURES	\$25,407,871	\$25,912,244	98.05%	\$7,020,631	\$28,602,975	24.55%
1100	SURPLUS / (DEFICIT)	\$318,851	\$309,408		\$28,394,947	\$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	\$692,405	\$1,525,877		\$32,283,205	\$1,932,219	
0100	Fund Balance — Beginning	\$21,843,249	\$21,843,249		\$23,369,126	\$23,369,126	
3000	ENDING FUND BALANCE	\$22,535,654	\$23,369,126		\$55,652,331	\$25,301,345	

CELINA ISD  
Federal Fund Overview  
May 2026

Fund	Prior YTD	Prior Year Actual	YTD % of PY	Annual Budget	Current YTD	YTD % of Budget
<b>Total</b>	<b>\$813,919</b>	<b>\$893,458</b>	<b>750.68%</b>	<b>\$0</b>	<b>\$835,281</b>	<b>0.00%</b>
211 ESEA, Title I, Part A	\$79,549	\$103,368	76.96%	\$0	\$66,403	0.00%
224 IDEA - Part B, Formula	\$538,327	\$589,917	91.25%	\$0	\$650,542	0.00%
225 IDEA - Part B, Preschool	\$0	\$0	0.00%	\$0	\$0	0.00%
244 CTE	\$22,558	\$22,558	100.00%	\$0	\$16,438	0.00%
255 ESEA, Title II, Part A	\$26,939	\$26,939	100.00%	\$0	\$47,752	0.00%
263 Title III, Part A	\$20,538	\$24,407	84.15%	\$0	\$52,735	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	\$2,041	\$2,041	100.00%	\$0	\$0	0.00%
281 ESSER II - CRRSA	\$0	\$0	0.00%	\$0	\$0	0.00%
282 ESSER III - ARP	\$108,702	\$108,702	100.00%	\$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	\$15,264	\$15,525	98.32%	\$0	\$1,410	0.00%
289 Federally Funded Special Revenue Funds	\$0	\$0	0.00%	\$0	\$0	0.00%