Growing the minds of Tomorrow TODAY

Castleberry Independent School District
OPERATING BUDGET
2021-2022



CASTLEBERRY INDEPENDENT SCHOOL DISTRICT
5228 OHIO GARDEN ROAD
RIVER OAKS, TEXAS 76114
www.castleberryisd.net

Table of Contents

Budget Presentation 4
Mission Statement and Strategic Goals 5
Goals 5
Budget Process 6
- Budget Planning 6
- Budget Preparation 6
- Board of Education Budget Review 6
- Budget Adoption 7
- Audited Financial Statements 7

District Demographics 7
- Academic Assessment System 8
- District Approach 8

Total Budgets for All Governmental Funds 9
Analysis of Adopted Budgets 10
- General Fund 10
- Child Nutrition Fund 11
- Debt Service Fund 12

Major Revenue Sources 12
- Where Does the Money Come From? 13

Taxable Property Assessed Value 14
Tax Rates 14
Property Tax Rates 15
Student Enrollment Projections 16
Student Demographics 17
Performance Measures 17
Acknowledgements 19
Supplemental Information 20
All Governmental Funds 21
Budget Comparison by Fiscal Year 22
- By Function 22
- By Object 22
- By Major Function 23

Special Revenue Comparison 24

CASTLEBERRY INDEPENDENT SCHOOL DISTRICT

RIVER OAKS, TX 76114

OPERATING BUDGET FOR THE YEAR 2021-2022

JULY 1, 2021 TO JUNE 30, 2022

BOARD OF EDUCATION

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Dr. June Ritchlin	**Executive Director of Elementary Education**
Dr. Myrna Blanchard	**Director of Human Resources**

www.castleberryisd.net

June 21, 2021

Board of Education
Castleberry Independent School District
5228 Ohio Garden Road
Fort Worth, Texas 76114

Dear Board Members:

The Castleberry Independent School District (the "District") budget for fiscal year 2021-2022 is hereby submitted. The District assumes responsibility for data accuracy and completeness. This budget presents the District's finance and operations plan and all necessary disclosures.

Budget Presentation

We are proud to publish and disseminate information to the Board of Education and to the community. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which become available to students of the Castleberry Independent School District.

The development, review, and consideration of the 2021-2022 Governmental Fund Budgets (the General Fund, the Child Nutrition Fund, and the Debt Service Fund), were completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's Mission Statement, Strategic Goals, Operational Goals, Performance Objectives, and Board Policy. Information on each of the fund budgets is provided in this budget document.

The budget document and the year-end Annual Financial Report are the primary vehicles to present the financial plan and the results of operations of the District. The document is organized into the following sections:

- **Introductory Section:** Introduces the reader to the document as a whole. It highlights important information contained in the budget. Users rely on the section to get an overview - a snapshot of what they can expect to find in the rest of the document.
- **Organizational Section:** Provides the context and framework within which the budget is developed and managed. The context for the budget is substantially predicated on the type and level of service to be provided to the students of the community. The framework also includes the District's organizational and financial structure as well as the controls that direct and regulate the development and administration of the budget.
- **Financial Section:** Presents the heart of the school budget document. The budget financial schedules present the adopted budget for the District compared with the results of past budget plans and with future projections.
- **Information Section:** Contains information on past and future budgets and factors influencing the proposed budget. Puts the adopted budget into context and it explains past budget decisions.

Mission Statement and Strategic Goals

Strategic planning serves to ensure the long-range success of the District. As part of continuous improvement, the Board of Education and Administration have worked together to review the District's mission and goals, as per Castleberry Independent School District Board Policy BQ (Local):

> The Board shall approve and periodically review the District's mission and goals to improve student performance. The mission, goals, and the approved District and campus objectives shall be mutually supportive and shall support the state goals and objectives.

Goals are defined as broad-based descriptions of desired future accomplishments. Objectives flow from goals and are measurable descriptions of what is to be accomplished. Annually, the District will revise and develop objectives which serve to accomplish District goals. Systemic planning activities seen through the development of District and Campus Improvement Plans will be written following the Board adoption of Strategic Plan Objectives. A strategic plan that clearly guides the attainment of District goals and objectives will maintain continuity of direction.

The District budget process is instructionally driven and guided by the Strategic Plan.

Mission Statement

The mission of Castleberry Independent School District
is to graduate all students as lifelong learners
who will excel in our changing world and competitive workplace.

Goals

Goal I
Transform Teaching and Learning

Goal II
Facilitate Engagement through Effective Communications

Goal III
Effective and Efficient Operations

Budget Process

The budget process covers the financial cycle starting with budget planning and ending with the audited financial statements:

- Budget Planning
- Budget Preparation
- Board of Education Budget Review
- Budget Adoption
- Tax Rate Adoption
- Budget Amendments
- Audited Financial Statements

Budget Planning

The Board receives capital improvement updates and long-range plan process updates on a regular basis throughout the year. The budget calendar and five-year forecast are also reviewed with the Board of Education on an annual basis. Systemic planning activities occur through the development of the Master Strategic Plan, as well as, the District and Campus Improvement Plans. The annual development of the District budget incorporates all the District planning efforts into a single process.

Budget Preparation

Budget preparation begins with the budget managers reviewing priorities for the upcoming school year for each of their campuses or departments. Budget managers enter their proposed budgets electronically in the District accounting system.

The Campus Budget Worksheet reflects the initial campus funding allocations. These allocations address equity issues between campuses. They are designed around three cost drivers: students, staff, and buildings. Student allocations reflect both the number of students and additional funds for special needs students. Staff allocations provide for campus staff development. Building allocations are based on building size, age, and reflect past usage. The budget managers continue to operate successfully within the assigned budgets.

After the completed campus and program budget packages have been returned, the Superintendent's Cabinet reviews them in detail. The review focuses on the instructional impact, the allocation of existing funds, and evaluates any additional funds requested. These recommendations are reviewed by the District Educational Improvement Committee.

Board of Education Budget Review

The Board of Education regularly receives budget updates. The preliminary budget including the Staffing & Compensation Plan is reviewed in detail. The 2021-2022 Compensation Plan was adopted May 3, 2021. This action allows the salary detail to be loaded into the adopted budget.

Budget Adoption

The Tarrant Appraisal District will provide the 2021 Certified Appraisal Roll on or about July 25, 2021. The rollback tax rate will be calculated shortly thereafter. The required legal notice was published on June 11, 2021, in the Fort Worth Star-Telegram Newspaper. The Board of Education will hold the required public meeting and adopt the tax rate on August 9, 2021.

Audited Financial Statements

The final stage of the budget cycle is the Board of Education approval of the audited Annual Financial Statements which include budget to actual comparisons and is scheduled for the November 8, 2021 Board Meeting.

District Demographics

The Castleberry Independent School District strives to provide the finest education to our students. Through this learning process, we prepare our students to be lifelong learners in our diverse, changing world and competitive workplace.

Our district is located five miles west of downtown Fort Worth, in a densely populated community covering an area of approximately 5.438 square miles. The district includes the City of River Oaks (pop. 7,427), a large portion of Sansom Park (pop. 4,686), and a small portion of the City of Fort Worth. Castleberry ISD is bound on the west and the south by the Trinity River, on the east by Fort Worth, and the north by Lake Worth.

The district employs 537 staff members consisting of teachers, administrators and support staff committed to providing a high-quality learning environment for the 3617 students enrolled in the district. The student body at Castleberry ISD comes from a diverse background: 82.53% of our students are Hispanic, 13.88% of our students are Anglo, 1.85% are African-American, 1.02% are two or more ethnicities, 0.25% are Asian, 0.22% are American Indian, and 0.25% are Native Hawaiian/other Pacific Islander.*

Castleberry ISD consists of seven campuses: Castleberry Elementary, A. V. Cato Elementary, Joy James Elementary, Irma Marsh Middle School, Castleberry High School, and the Alternative Learning Center (ALC) which comprises REACH High School and TRUCE Learning Center.

* Demographic information obtained from TEA PEIMS 2020-2021 Fall Snapshot Report



Academic Assessment System

The State of Texas Assessments of Academic Readiness (STAAR) includes the following annual assessments:

- Reading and Mathematics in Grades 3-8
- Writing in grades 4 and 7
- Science in grades 5 and 8
- Social Studies in grade 8
- End-of-course-assessments for English I, English II, Algebra I, Biology and U.S. History

CISD met the standard under the STAAR Accountability system in 2013, 2014, 2015, 2016, 2017. Effective for 2018, CISD used the A-F Accountability system and scored a 'C.' CISD scored a 'B' for 2019. Not Rated: Declared State of Disaster for 2020.

District Approach

The District's approach to coping with the combination of student growth in a restricted funding environment with increasing academic standards has been to ensure that the budget process is instructionally driven and guided by the Strategic Plan. The Board of Education and Administration annually review the Strategic Plan and the future need for capital projects and debt issuance. During the budget development process, the Administration reviewed all revenues and expenditures and focused on aligning the allocation of resources, both personnel and financial, with the accomplishment of the goals and objectives. All cost increases were referenced back to the Strategic Plan.

Our major budget priorities are:

- Fund curriculum programs to ensure that all students are successful learners.
- Provide adequate staffing to accommodate student enrollment.
- Ensure that quality staff is retained and competitive hiring practices continue by providing a salary increase and increasing employee benefits.
- Provide and support technology to promote a strong digital learning environment.

Total Budgets for All Governmental Funds

The following schedule presents a comparison of revenues and expenditures for all Governmental Funds. Budgets for the General Fund, the Child Nutrition Fund and the Debt Service Fund are included in the official District budget.

All Governmental Funds

2021 - 2022

		General Fund	Child Nutrition Fund	Debt Service Fund	Total
Revenue Sources					
	Local Revenue	$ 11,920,068	$ 195,760	$ 2,955,201	$ 15,071,029
	State Revenue	$ 29,179,932	$ 10,000	$ 42,000	$ 29,231,932
	Federal Revenue	$ 725,000	$ 1,894,240		$ 2,619,240
	Total	$ 41,825,000	$ 2,100,000	$ 2,997,201	$ 46,922,201
Expenditures					
11	Instruction	$ 21,647,569			$ 21,647,569
12	Instructional Resource Media	$ 551,813			$ 551,813
13	Curriculum & Staff Development	$ 593,816			$ 593,816
21	Instructional Administration	$ 2,251,112			$ 2,251,112
23	School Administration	$ 1,980,528			$ 1,980,528
31	Guidance & Counseling	$ 394,024			$ 394,024
32	Attendance & Social Work	$ 186,325			$ 186,325
33	Health Services	$ 385,200			$ 385,200
34	Student Transportation	$ 646,412			$ 646,412
35	Student Nutrition	$ -	$ 2,050,000		$ 2,050,000
36	Co-Curricular Activities	$ 1,305,518			$ 1,305,518
41	General Administration	$ 1,491,128			$ 1,491,128
51	Plant Maintenance & Operation	$ 3,759,637	$ 50,000		$ 3,809,637
52	Security & Monitoring	$ 499,980	$ -		$ 499,980
53	Technology Services	$ 1,425,708			$ 1,425,708
61	Community Services	$ 1,500			$ 1,500
71	Debt Service	$ -		$ 2,997,201	$ 2,997,201
81	Capital Acquisition	$ 4,561,591			$ 4,561,591
93	Shared Service Arrangements	$ 2,000			$ 2,000
95	Juvenile Justice Alternative	$ 46,000			$ 46,000
99	Other Governmental Payments	$ 85,000			$ 85,000
6491	Statutorily Required Public Notice	$ 5,139			$ 5,139
6412	Lobbying	$ 5,500			$ 5,500
		$ 41,825,500	$ 2,100,000	$ 2,997,201	$ 46,922,701

Analysis of Adopted Budgets

General Fund

This fund budgeted at $41,825,000 is established to account for resources financing the fundamental operations of the District, in partnership with the community, enabling motivated students to reach their full potential. All revenues and expenditures not required to be accounted for in other funds are included here. This is a budgeted fund, and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Education to implement its responsibilities. The 2021-2022 budget plans to maintain the fund balance. The District's Unassigned Fund Balance will be maintained at twenty-five (25%) percent of current operating expenditures.

The education of students is a labor-intensive endeavor that is reflected in the large portion of the District's budget for payroll costs. The composition of the District's workforce is determined by the staffing policies and guidelines of the Board of Education on the basis of projected student enrollment and curriculum requirements. For the 2021-2022 fiscal year, payroll costs are budgeted at seventy-five (75%) percent of the General Fund current operating expenditures.

The 2021-2022 Maintenance & Operations tax rate is proposed at $1.3131. Budget highlights detailing changes and/or reductions to the Operating Budget are listed beginning on page 21.



Child Nutrition Fund

These funds budgeted at $2,100,000 are established to account for Child Nutrition Program transactions. Child Nutrition uses modified accrual basis accounting which excludes furniture and equipment from fund balance since related costs are expensed in full in the year of acquisition. As a result, the appropriations do not include depreciation expenses. Child nutrition fund balances are used exclusively for child nutrition program purposes.

	2020-2021 Adopted	2021-2022 Proposed	Increase/ (Decrease)
Revenues			
Local Revenue	$ 284,325	$ 195,760	$ (88,565)
State Revenue	$ 10,000	$ 10,000	$ -
Federal Revenue	$ 1,677,000	$ 1,894,240	$ 217,240
Total Revenue	$ 1,971,325	$ 2,100,000	$ 128,675
Appropriations			
Function 35			
Payroll	$ 756,987	$ 815,849	$ 58,862
Contracted Services	$ 361,100	$ 381,151	$ 20,051
Supplies	$ 685,400	$ 703,000	$ 17,600
Other	$ 42,665	$ 33,000	$ (9,665)
Capital Outlay	$ 80,573	$ 117,000	$ 36,427
	$ 1,926,725	$ 2,050,000	$ 123,275
Function 51			
Payroll	$ 11,600	$ 6,600	$ (5,000)
Contracted Services	$ 40,000	$ 43,400	$ 3,400
	$ 51,600	$ 50,000	$ (1,600)
Function 52			
Contracted Services	$ -	$ -	$ -
Total Appropriations	$ 1,978,325	$ 2,100,000	$ 121,675

Note - Modified accrual basis excludes furniture and equipment from fund balance since related costs are expensed in full in the year of acquisition. As a result the appropriations do not include depreciation expense.

Debt Service Fund

This governmental fund budgeted at $2,997,201 is established to account for payment of principal and interest on the long-term general obligation debt and other long-term debts for which a tax has been dedicated. This is a budgeted fund and a separate bank account is maintained for this fund.

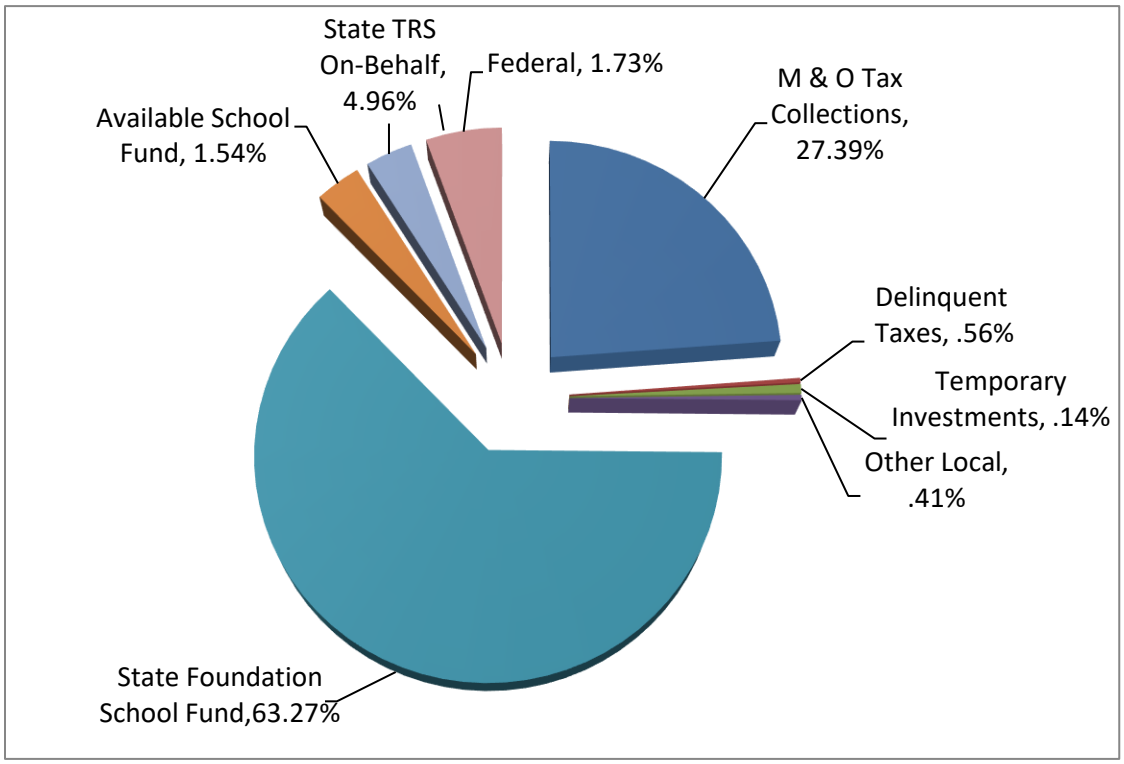
Castleberry ISD maintains an underlying rating from Standard and Poor's Global Ratings of "A+". In addition, Standard and Poor's maintains an enhanced guaranteed Permanent School Fund rating on the District's bonds of "AAA".

	2020-2021 Adopted	2021-2022 Proposed	Increase/ (Decrease)
Revenues			
Property Tax Revenue	$ 2,168,076	$ 2,953,776	$ 785,700
Investment Earnings	$ 3,820	$ 1,425	$ (2,395)
State Aid	$ 804,638	$ 42,000	$ (762,638)
Total Revenues	$ 2,976,534	$ 2,997,201	$ 20,667
Appropriations			
Principal Payments	$ 1,495,071	$ 1,635,000	$ 139,929
Interest Payments	$ 1,477,963	$ 1,358,701	$ (119,262)
Fees	$ 3,500	$ 3,500	$ -
Total Appropriations	$ 2,976,534	$ 2,997,201	$ 20,667

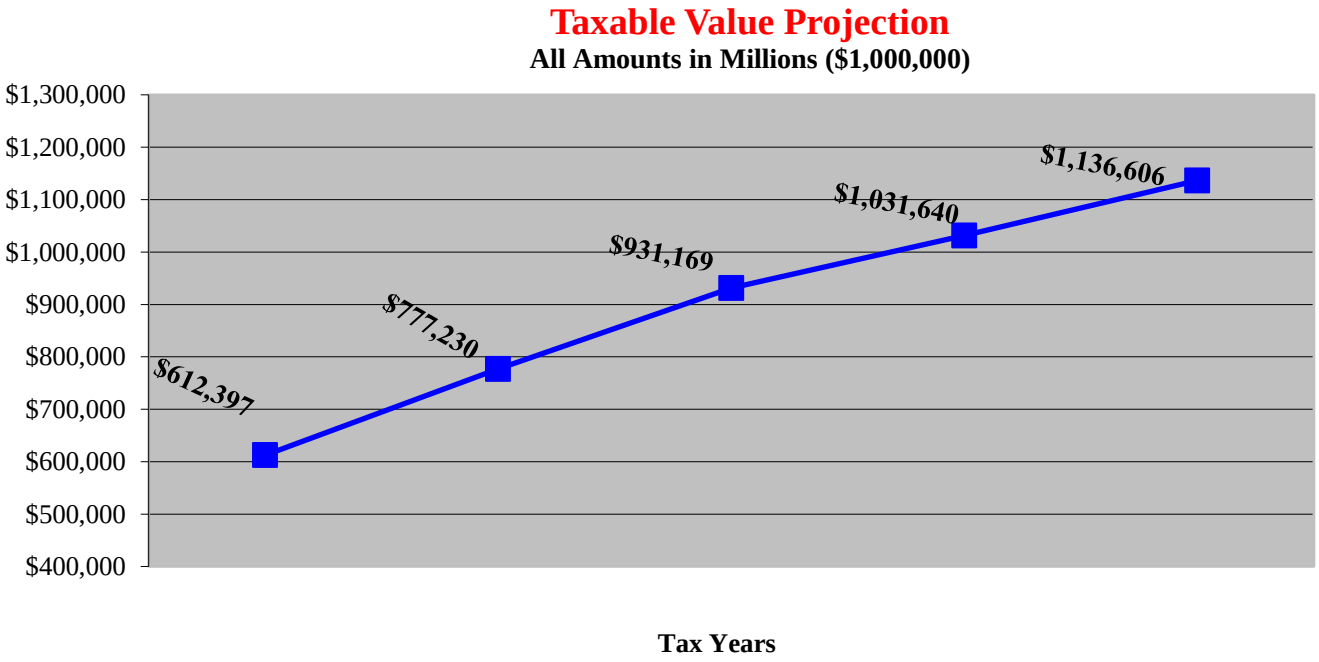
Major Revenue Sources

Maintenance and Operations ("M & O") are supported by local real and personal property taxes budgeted at $11,688,803. The balance is from investment earnings, co-curricular, and other miscellaneous revenue. State program revenues include General Fund appropriations of $643,702 for the Per Capita Apportionment $26,311,230 the Foundation School Program Act Entitlements, and $2,075,000 Teacher Retirement/TRS Care – On-Behalf Payments. The "On-Behalf" revenues equal state payments of matching teacher retirement paid for active members of the school district in accordance with GASB Statement No.54.

Where Does the Money Come From?



Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-2021	Budgeted 2021-2022
Local and Intermediate	$ 7,840,901	$ 9,287,671	$10,008,055	$ 9,963,354	$11,920,068
State Program Revenues	$28,590,444	$27,704,484	$29,223,290	$27,965,646	$29,179,932
Federal Program Revenue	$ 500,000	$ 875,000	$ 741,053	$ 802,400	$ 725,000
General Fund Revenue	$36,931,345	$37,867,155	$39,362,590	$40,923,557	$41,825,000



Taxable Property Assessed Value

Description	2017-18	2018-19	2019-20	2020-21	2021-22
TAD Certified Value	$612,397	$777,230	$931,169	$1,031,640	$1,136,606
Comptroller Property Value	$543,490	$615,666	$737,805	$883,481	$953,825

The Tarrant Appraisal District ("TAD") certifies the appraisal records by July 25th of every tax year based on property values as of January 1st of the tax year. All properties are assessed at 100% of market value.

The Texas Comptroller of Public Accounts annually certifies the final property values on or before July 1st of the following year. The Commissioner of Education uses the final values in the process of allocating state funds to school districts. This includes wealth equalization under the Texas Education Code Chapter 41 provisions.

Tax Rates

	2005/06	2017/18	2018/19	2019/20	2020/21	2021/22
M & O Tax Rate	$1.50000	$1.17000	$1.17000	$1.0684	$1.0191	$0.9520
Debt Service	$0.16940	$0.22220	$0.22220	$0.2222	$0.2222	$0.3611
Total Tax Rate	$1.66940	$1.39220	$1.39220	$1.2906	$1.2413	$1.3131

Example of Tax Levy on a Residence in CISD

	2005-06	2017-18	2018-19	2019-2020	2020-21	2021-22
Residence Value	$62,797	$87,170	$101,766	$130,006	$137,861	$148,245
Less Homestead Exemption	($15,000)	($25,000)	($25,000)	($25,000)	($25,000)	($25,000)
Adjusted Taxable Value	$47,797	$62,170	$76,766	$105,006	$112,861	$123,245
Rate Per $100 Value	$1.66940	$1.3922	$1.3922	$1.0684	$1.0191	$.9520
Tax Levy	$798	$866	$1,041	$1,122	$1,190	$1,173

Property Tax Rates

The Board of Education will adopt the tax rate (after giving required public notice) on August 2, 2021 using the Certified Tax Values that are released by the Tarrant County Appraisal District (TAD) on or about July 25, 2021. School district tax rates consist of Maintenance & Operations (M&O) and an Interest & Sinking (I&S) tax rate.

Maintenance & Operations
A local school district tax rate that raises revenue to be used to operate and maintain the district's schools. The proposed M&O tax rate will decrease to $0.952 this year.

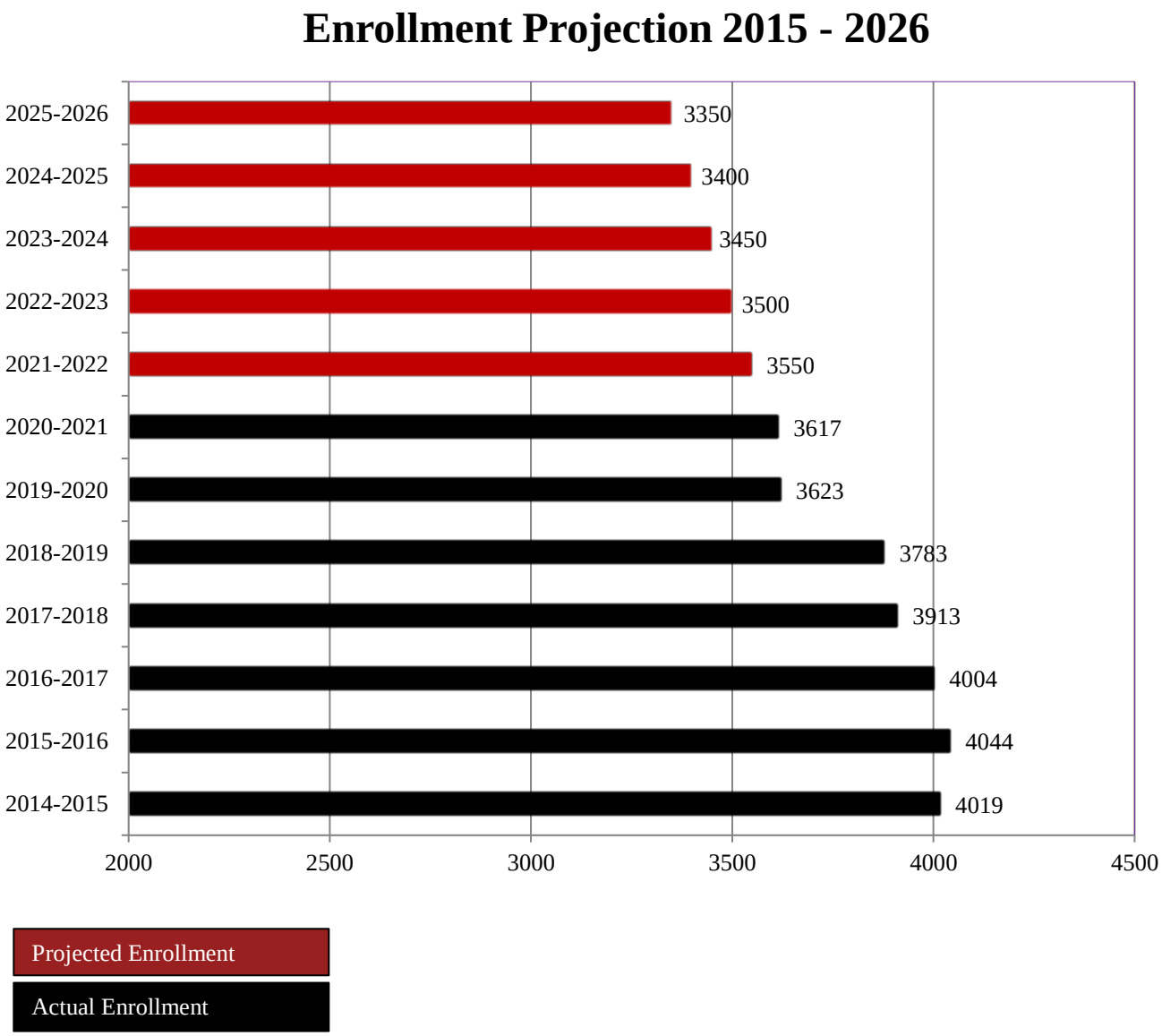
Interest & Sinking
A tax levied and money used by school districts to pay for voter approved bonded indebtedness, usually construction of facilities or other capital needs.
The proposed I&S tax rate will increase to $ 0.3611 this year.

The total proposed tax rate for 2021-2022 is $1.3131. This proposed rate has increased by $0.0362 from last year's total tax rate.

Student Enrollment Projections

The District expects to serve 3550 students in grades pre-kindergarten through twelfth, a projected decrease of 67 students. The District operates three elementary schools, one middle school, one high school and two alternative campuses.

Enrollment projections were developed using historical data of enrollment for prior years. Projections are updated annually and regular reports are presented to the Board of Education to explain the findings.



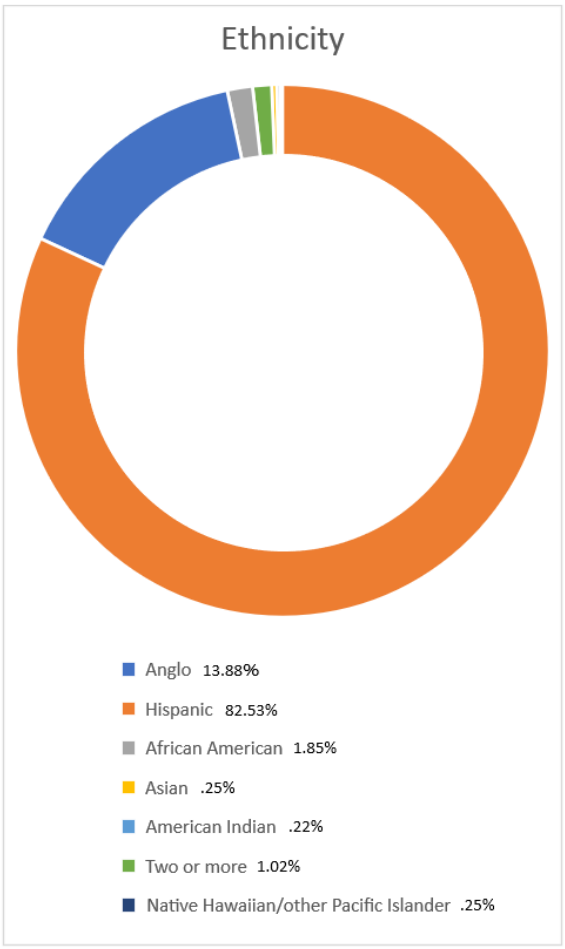
Student Demographics

2020-2021

Demographic information obtained from TEA PEIMS 2020-2021 Fall Snapshot Report

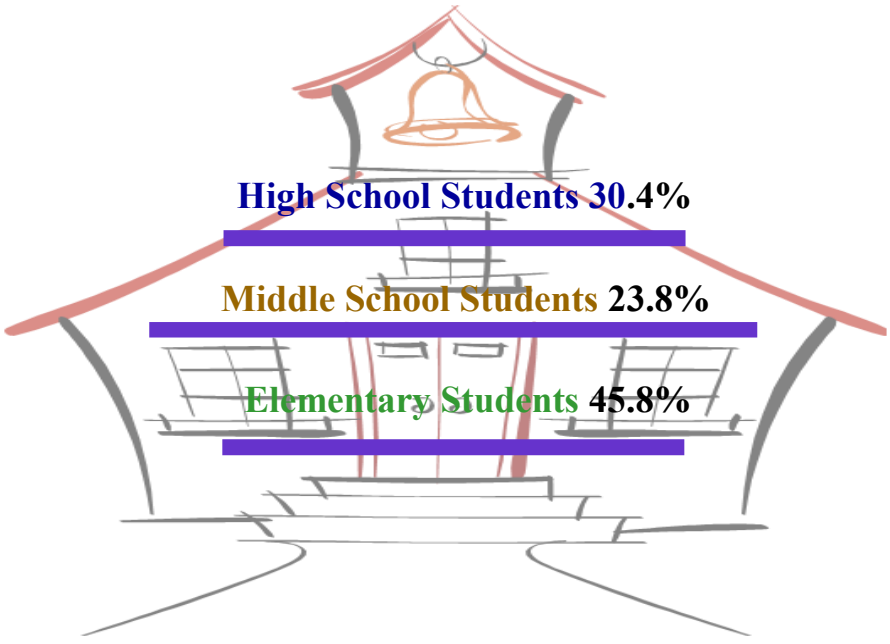
Student Enrollment

At- Risk	69.56 %
Economic Disadvantaged	85.18%
Limited English Proficient	31.88%
English Second Language (ESL)	19.77%
Special Education	12.69%
Career- Technical Education	ND%
Bilingual Education-	16.67%
Gifted & Talented	6.11%
Title 1	100%



Projected Student Enrollment

2021-2022



Performance Measures

Castleberry ISD has consistently received the highest rating under the State of Texas School FIRST - Financial Integrity Rating System of Texas. Earning the highest rating demonstrates the quality of the District's financial management and reporting system. The FIRST rating shows that the District is making the most of the taxpayers' dollars and that the District is accountable not only for student learning, but also for achieving these results cost effectively and efficiently.

Castleberry ISD Financial Services received the Texas Comptroller's Leadership Circle Gold Award for Financial Transparency and the Transparency Star for Traditional Finance. The CISD District Financial Transparency webpage has links to the last five years' data for CISD adopted budgets, payroll registers, check registers, audited financial reports and utility usage and costs. This award demonstrates the District's transparency policy in reporting how taxpayer's dollars are spent on educating the students of the Castleberry ISD.







Acknowledgements

We appreciate the leadership and fiscal support provided by the Castleberry Independent School District Board of Education and the Castleberry community for the development, implementation, and maintenance of an excellent educational program for the children of the District. Financial Services believes the budget is the fuel that drives the engine of student performance. Our main goal is to maintain all of our programs. We strive to constantly improve instruction within our limited resources. The proposed budget is a **balanced budget** requiring no funds from the district fund balance. The Board of Education, administration, and staff are committed to supporting Castleberry ISD "Schools of Excellence."

Respectfully Submitted,

DeAnne Page
Executive Director of Financial Services

Dr. John Ramos
Superintendent of Schools

Supplemental Information



"The budget is the fuel that drives the engine of student performance."

Douglas Higgs

All Governmental Funds

REVENUE CLASSIFICATION	2020-2021 BUDGET	2021-2022 PROPOSED	INCREASE (DECREASE)
LOCAL REVENUE			
PROPERTY TAXES	$ 9,882,510	$ 11,313,803	$ 1,431,293
DELINQUENT COLLECTIONS	$ 225,000	$ 235,000	$ 10,000
P & I	$ 130,000	$ 140,000	$ 10,000
INVESTMENT INTEREST	$ 118,200	$ 58,820	$ (59,380)
MISC. REVENUE	$ 238,402	$ 111,445	$ (126,957)
ATHLETICS	$ 53,148	$ 61,000	$ 7,852
TOTAL LOCAL REVENUES	$ 10,647,260	$ 11,920,068	$ 1,272,808
STATE REVENUE			
STATE FUNDING	$ 27,046,883	$ 27,104,932	$ 58,049
TRS ON-BEHALF	$ 1,569,335	$ 2,075,000	$ 505,665
MISC. STATE AID	$ 70,000	$ -	$ (70,000)
TOTAL STATE REVENUES	$ 28,686,218	$ 29,179,932	$ 493,714
FEDERAL REVENUE			
	$ 802,400	$ 725,000	$ (77,400)
TOTAL FEDERAL REVENUES	$ 802,400	$ 725,000	$ (77,400)
TOTAL GENERAL FUND	$ 40,135,878	$ 41,825,000	$ 1,689,122
COMMITTED FUNDS			
CHILD NUTRITION	$ 1,978,325	$ 2,100,000	$ 121,675
DEBT SERVICE	$ 2,976,534	$ 2,997,201	$ 20,667
TOTAL COMMITTED FUNDS	$ 4,954,859	$ 5,097,201	$ 142,342
TOTAL ALL FUNDS	$ 45,090,737	$ 46,922,201	$ 1,831,464

Budget Comparison by Fiscal Year

By Function

		Budget 2020-2021	Proposed 2021-2022	Increase (Decrease)
11	Instruction	$ 20,935,042	$ 21,647,569	$ 712,527
12	Instructional Resource Media	$ 526,234	$ 551,813	$ 25,579
13	Curriculum & Staff Development	$ 734,240	$ 593,316	$ (140,924)
21	Instructional Administration	$ 2,034,325	$ 2,251,112	$ 216,787
23	School Administration	$ 1,886,076	$ 1,980,528	$ 94,452
31	Guidance & Counseling	$ 326,503	$ 394,024	$ 67,521
33	Health Services	$ 155,316	$ 186,325	$ 31,009
32	Social Work Services	$ 319,613	$ 385,200	$ 65,587
34	Student Transportation	$ 535,706	$ 646,412	$ 110,706
35	Student Nutrition	$ 1,978,325	$ 2,100,000	$ 121,675
36	Co-Curricular Activities	$ 1,021,375	$ 1,305,518	$ 284,143
41	General Administration	$ 1,397,384	$ 1,491,128	$ 93,744
6491	Statutorialy Required Public Notice	$ 5,500	$ 5,139	
6412	Lobbying	$ 5,500	$ 5,500	
51	Plant Maintenance & Operation	$ 3,892,560	$ 3,759,637	$ (132,923)
52	Security & Monitoring	$ 477,663	$ 499,980	$ 22,317
53	Technology Services	$ 1,349,159	$ 1,425,708	$ 76,549
61	Community Services	$ 3,600	$ 1,500	$ (2,100)
71	Debt Service	$ 2,976,534	$ 2,997,201	$ 20,667
81	Capital Acquisition	$ 11,758,082	$ 4,561,591	$ (7,196,491)
93	Shared Service Arrangements	$ 24,000	$ 2,000	$ (22,000)
95	Juvenile Justice Alternative	$ 38,000	$ 46,000	$ 8,000
99	Other Governmental Payments	$ 82,000	$ 85,000	$ 3,000
		$ 52,462,737	$ 46,922,201	$ (5,540,536)

By Object

	Budget 2020-2021	Proposed 2021-2022	Increase (Decrease)
Payroll	$ 30,107,327	$ 31,417,002	$ 1,309,675
Contracted Services	$ 2,005,934	$ 1,819,458	$ (186,476)
Supplies	$ 2,636,073	$ 2,671,725	$ 35,652
Other	$ 969,512	$ 928,106	$ (41,406)
Debt Service	$ 2,976,534	$ 2,997,201	$ 20,667
Capital Outlay	$ 11,798,082	$ 4,988,709	$ (6,809,373)
Total	$ 50,493,462	$ 44,822,201	$ (5,671,261)

By Major Function

		Budget 2020-2021	%	Proposed 2021-2022	%
Instructional Services					
11	Instruction	$ 20,935,042	39.9%	$ 21,647,569	46.1%
12	Instructional Resource Media	$ 526,234	1.0%	$ 551,813	1.2%
13	Curriculum & Staff Development	$ 734,240	1.4%	$ 593,316	1.3%
	Total Instructional Services	$ 22,195,516	42.3%	$ 22,792,698	48.6%
Instructional Related Services					
21	Instructional Administration	$ 2,034,325	3.9%	$ 2,251,112	4.8%
23	School Administration	$ 1,886,076	3.6%	$ 1,980,528	4.2%
	Total Instructional Related Services	$ 3,920,401	7.5%	$ 4,231,640	9.0%
Student Services					
31	Guidance & Counseling	$ 326,503	0.6%	$ 394,024	0.8%
32	Social Work Services	$ 155,316	0.3%	$ 186,325	0.4%
33	Health Services	$ 319,613	0.6%	$ 385,200	0.8%
34	Student Transportation	$ 535,706	1.0%	$ 646,412	1.4%
35	Student Nutrition	$ 1,978,325	3.8%	$ 2,100,000	4.5%
36	Co-Curricular Activities	$ 1,021,375	1.9%	$ 1,305,518	2.8%
	Total Student Services	$ 4,336,838	8.3%	$ 5,017,479	10.7%
Admistrative Support Services					
41	General Administration	$ 1,397,384	2.7%	$ 1,491,128	3.2%
6491	Statutorily Required Public Notice	$ 5,500	0.0%	$ 5,139	0.0%
6412	Lobbying	$ 5,500	0.0%	$ 5,500	0.0%
	Total Admistrative Support Services	$ 1,408,384	2.7%	$ 1,501,767	3.2%
Support Services					
51	Plant Maintenance & Operation	$ 3,892,560	7.4%	$ 3,759,637	8.0%
52	Security & Monitoring	$ 477,663	0.9%	$ 499,980	1.1%
53	Technology Services	$ 1,349,159	2.6%	$ 1,425,708	3.0%
	Total Support Services	$ 5,719,382	10.9%	$ 5,685,325	12.1%
Community Services					
61	Community Services	$ 3,600	0.0%	$ 1,500	0.0%
	Total Community Services	$ 3,600	0.0%	$ 1,500	0.0%
Debt Service					
71	Debt Service	$ 2,976,534	5.7%	$ 2,997,201	6.4%
	Total Debt Service	$ 2,976,534	5.7%	$ 2,997,201	6.4%
Facilities Acquisition & Construction					
81	Capital Acquisition	$ 11,758,082	22.4%	$ 4,561,591	9.7%
	Total Facilities Acquisition & Constr	$ 11,758,082	22.4%	$ 4,561,591	9.7%
Other Governmental Payments					
93	Shared Service Arrangements	$ 24,000	0.0%	$ 2,000	0.0%
95	Juvenile Justice Alternative	$ 38,000	0.1%	$ 46,000	0.1%
99	Other Governmental Payments	$ 82,000	0.2%	$ 85,000	0.2%
	Total Other Governmental Payment	$ 144,000	0.2%	$ 133,000	0.3%
Total Expenditures		$ 52,462,737	100.0%	$ 46,922,201	100.0%

Special Revenue Comparison

	CASTLEBERRY ISD SPECIAL REVENUE COMPARISON				
FUND	DESCRIPTION	NOGA 2018	NOGA 2019	NOGA 2020	NOGA 2021
204	Title IV, Safe and Drug Free Schools	77,053	85,570	84,487	77,289
211	Title 1, Part A	1,162,478	1,111,120	1,035,588	964,574
211	Title 1, School Improvemt Prgm (003)	-	50,000	50,000	
211	Title 1, School Improvemt Prgm (041)	-			
224	Idea-B Formula	761,666	746,919	751,802	770,431
225	Idea-B Preschool	18,696	18,398	19,421	19,642
244	Carl Perkins Voc Ed - Basic	54,407	48,314	43,879	41,866
255	Title II, Part A-Teacher/Principal Trng	149,017	140,971	144,319	131,704
262	Title II, Part D - Technology	-	-	-	
263	Title III, LEP/Immigrant	130,722	115,856	111,661	134,532
266	ESSER I	-	-	956,267	-
276	Instructional Continuity			28,000	
281	ESSER II	-	-	-	3,566,105
282	ESSER III				5,339,311
410	Technology Lending Grant	-		99,507	
289	Lone Star Stem Cycle 2 Year 1	-		3,570	
429	School Safety and Security Grant	-		61,213	
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	TOTALS	2,354,039	2,317,148	3,389,714	11,045,454

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