

RED OAK INDEPENDENT SCHOOL DISTRICT
Budget Summary Report

	2024-2025 Amended Budget					2025-2026 Proposed Budget				
	199 General Fund	240 Student Nutrition	599 Debt Service	Total Board Approved Funds	Cost per Student	199 General Fund	240 Student Nutrition	599 Debt Service	Total Board Approved Funds	Cost per Student
REVENUES										
Local Sources (Tax Levy)	\$29,921,028	\$0	\$13,791,724	\$ 43,712,752	\$ 6,532	\$31,034,756	\$0	\$14,694,433	\$ 45,729,189	\$ 6,798
Local Sources (Other)	2,632,500	477,472	380,000	3,489,972	522	2,554,500	500,550	380,000	3,435,050	511
State Sources	38,511,064	15,000	1,389,017	39,915,081	5,965	40,165,035	45,000	1,514,243	41,724,278	6,203
State Sources (On-Behalf)	4,089,823	47,500	-	4,137,323	618	4,470,261	53,500	-	4,523,761	672
Federal Sources	1,600,000	3,463,000	-	5,063,000	757	1,100,000	3,686,868	-	4,786,868	712
REVENUE TOTAL	\$ 76,754,415	\$ 4,002,972	\$ 15,560,741	\$ 96,318,128	\$ 14,393	\$ 79,324,552	\$ 4,285,918	\$ 16,588,676	\$100,199,146	\$ 14,895
EXPENDITURES										
<u>Instruction</u>										
11 Instructional	\$ 38,560,259	\$ -	\$ -	\$ 38,560,259	\$ 5,762	\$ 40,444,168	\$ -	\$ -	\$ 40,444,168	\$ 6,012
12 Instructional Resources & Media Services	920,836	-	-	920,836	138	885,949	-	-	885,949	132
13 Curriculum & Instructional Staff Development	2,528,736	-	-	2,528,736	378	2,292,525	-	-	2,292,525	341
95 Juvenile Justice AEP	25,000	-	-	25,000	4	25,000	-	-	25,000	4
Subtotal	42,034,831	-	-	42,034,831	6,281	43,647,642	-	-	43,647,642	6,488
<u>Instructional Support</u>										
21 Instructional Leadership	779,954	-	-	779,954	117	825,210	-	-	825,210	123
23 School Leadership	4,972,563	-	-	4,972,563	743	5,270,860	-	-	5,270,860	784
31 Guidance, Counseling & Evaluation Services	3,958,864	-	-	3,958,864	592	4,361,461	-	-	4,361,461	648
32 Social Services	202,029	-	-	202,029	30	182,012	-	-	182,012	27
33 Health Services	1,038,878	-	-	1,038,878	155	1,007,382	-	-	1,007,382	150
36 Co-Curricular/Extracurricular Activities	2,473,276	-	-	2,473,276	370	2,619,157	-	-	2,619,157	389
Subtotal	13,425,564	-	-	13,425,564	2,006	14,266,082	-	-	14,266,082	2,121
<u>Central Administration</u>										
41 General Administration	3,256,454	-	-	3,256,454	487	3,098,573	-	-	3,098,573	461
Costs to publish Public Notices	1,275	-	-	1,275	0	1,442	-	-	1,442	0
Membership Fees for Lobbying	5,120	-	-	5,120	1	5,120	-	-	5,120	1
Subtotal	3,262,849	-	-	3,262,849	488	3,105,135	-	-	3,105,135	462
<u>District Operations</u>										
34 Student Transportation	3,442,777	-	-	3,442,777	514	3,344,557	-	-	3,344,557	497
35 Student Nutrition	-	5,087,972	-	5,087,972	760	-	4,585,918	-	4,585,918	682
51 Plant Maintenance & Operations	8,073,007	-	-	8,073,007	1,206	8,419,911	-	-	8,419,911	1,252
52 Security & Monitoring Services	1,758,432	-	-	1,758,432	263	1,781,687	-	-	1,781,687	265
53 Data Processing Services	2,000,534	-	-	2,000,534	299	2,017,484	-	-	2,017,484	300
Subtotal	15,274,750	5,087,972	-	20,362,722	3,043	15,563,639	4,585,918	-	20,149,557	2,995
<u>Debt Service</u>										
71 Debt Services	448,750	-	16,294,988	16,743,738	2,502	448,750	-	18,214,938	18,663,688	2,774
<u>Other</u>										
61 Community Services	1,958,671	-	-	1,958,671	293	1,868,304	-	-	1,868,304	278
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	349,000	-	-	349,000	52	425,000	-	-	425,000	63
Subtotal	2,307,671	-	-	2,307,671	345	2,293,304	-	-	2,293,304	341
EXPENDITURE TOTAL	\$ 76,754,415	\$ 5,087,972	\$ 16,294,988	\$ 98,137,375	\$ 14,665	\$ 79,324,552	\$ 4,585,918	\$ 18,214,938	\$102,125,408	\$ 15,181
Surplus/(Deficit)	\$ -	\$ (1,085,000)	\$ (734,247)	\$ (1,819,247)	\$ (272)	\$ -	\$ (300,000)	\$ (1,626,262)	\$ (1,926,262)	\$ (286)

Year over Year Difference	\$ 2,570,137	\$ (502,054)	\$ 1,919,950	\$ 3,988,033
Percentage Change	3.35%	-9.87%	11.78%	4.06%

Per Texas Local Government Code §140.0045, the 2025-2026 General Fund budget includes \$1,275 for notices required by law to be published in the newspaper. The projected amount of expenditures in the 2024-2025 budget for these notices is \$873.

Per Texas Local Government Code §140.0045, the 2025-2026 General Fund budget includes \$5,120 for the portion of membership fees and dues of any nonprofit state association or organization that directly or indirectly influences or attempts to influence the outcome of legislation or administrative action as those terms are defined in Section §305.002, Government Code. The projected amount of membership expenditures in the 2024-2025 budget for lobbying is \$4,745.