RED OAK INDEPENDENT SCHOOL DISTRICT
Budget Summary Report

	2025-2026 Amended Budget					2026-2027 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)	$31,625,166	$ -	$15,392,506	$ 47,017,672	$ 7,136	$52,018,655	$ -	$21,827,548	$ 73,846,203	$ 11,080
Local Sources (Other)	2,929,500	500,550	380,000	3,810,050	578	2,966,500	537,682	330,000	3,834,182	575
State Sources	42,996,206	45,000	1,548,951	44,590,157	6,767	24,032,786	50,000	1,367,036	25,449,822	3,818
State Sources (On-Behalf)	4,395,547	53,500	-	4,449,047	675	4,509,270	55,000	-	4,564,270	685
Federal Sources	850,000	3,761,868	-	4,611,868	700	850,000	4,413,750	-	5,263,750	790
REVENUE TOTAL	**$ 82,796,419**	**$ 4,360,918**	**$ 17,321,457**	**$104,478,794**	**$ 15,857**	**$ 84,377,211**	**$ 5,056,432**	**$ 23,524,584**	**$112,958,227**	**$ 16,948**
EXPENDITURES										
Instruction										
11 Instructional	$ 43,085,906	$ -	$ -	$ 43,085,906	$ 6,539	$ 42,538,166	$ -	$ -	$ 42,538,166	$ 6,382
12 Instructional Resources & Media Services	757,364	-	-	757,364	115	743,459	-	-	743,459	112
13 Curriculum & Instructional Staff Development	2,482,209	-	-	2,482,209	377	2,647,420	-	-	2,647,420	397
95 Juvenile Justice AEP	40,000			40,000	6	50,000	-	-	25,000	4
Subtotal	46,365,479	-	-	46,365,479	7,037	45,979,045	-	-	45,954,045	6,895
Instructional Support										
21 Instructional Leadership	847,744	-	-	847,744	129	1,029,498	-	-	1,029,498	154
23 School Leadership	5,534,166	-	-	5,534,166	840	5,793,142	-	-	5,793,142	869
31 Guidance, Counseling & Evaluation Services	4,400,926	-	-	4,400,926	668	4,394,829	-	-	4,394,829	659
32 Social Services	134,903	-	-	134,903	20	132,497	-	-	132,497	20
33 Health Services	978,499	-	-	978,499	149	1,003,643	-	-	1,003,643	151
36 Co-Curricular/Extracurricular Activities	2,834,887	-	-	2,834,887	430	2,904,515	-	-	2,904,515	436
Subtotal	14,731,125	-	-	14,731,125	2,236	15,258,124	-	-	15,258,124	2,289
Central Administration										
41 General Administration	3,185,363	-	-	3,185,363	483	3,356,931	-	-	3,356,931	504
Costs to publish Public Notices	1,365	-	-	1,365	0	1,775	-	-	1,775	0
Membership Fees for Lobbying	5,120	-	-	5,120	1	5,120	-	-	5,120	1
Subtotal	3,191,848	-	-	3,191,848	484	3,363,826	-	-	3,363,826	505
District Operations										
34 Student Transportation	3,382,936	-	-	3,382,936	513	3,593,777	-	-	3,593,777	539
35 Student Nutrition	-	5,233,343	-	5,233,343	794	-	5,056,432	-	5,056,432	759
51 Plant Maintenance & Operations	8,410,837	-	-	8,410,837	1,277	8,540,290	-	-	8,540,290	1,281
52 Security & Monitoring Services	1,751,358	-	-	1,751,358	266	2,374,696	-	-	2,374,696	356
53 Data Processing Services	2,038,926	-	-	2,038,926	309	2,346,655	-	-	2,346,655	352
Subtotal	15,584,057	5,233,343	-	20,817,400	3,159	16,855,418	5,056,432	-	21,911,850	3,288
Debt Service										
71 Debt Services	448,750	-	18,737,281	19,186,031	2,912	450,500	-	23,508,638	23,959,138	3,595
Other										
61 Community Services	2,050,160	-	-	2,050,160	311	2,045,298	-	-	2,045,298	307
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-
99 Other Intergovernmental Charges	425,000	-	-	425,000	65	425,000	-	-	425,000	64
Subtotal	2,475,160	-	-	2,475,160	376	2,470,298	-	-	2,470,298	371
EXPENDITURE TOTAL	**$ 82,796,419**	**$ 5,233,343**	**$ 18,737,281**	**$106,767,043**	**$ 16,204**	**$ 84,377,211**	**$ 5,056,432**	**$ 23,508,638**	**$112,917,281**	**$ 16,942**
Surplus/(Deficit)	**$ -**	**$ (872,425)**	**$ (1,415,824)**	**$ (2,288,249)**	**$ (347)**	**$ -**	**$ -**	**$ 15,946**	**$ 40,946**	**$ 6**
Year over Year Difference						**$ 1,580,792**	**$ (176,911)**	**$ 4,771,357**	**$ 6,150,238**	
Percentage Change						**1.91%**	**-3.38%**	**25.46%**	**5.76%**	

Per Texas Local Government Code §140.0045, the 2026-2027 General Fund budget includes $1,775 for notices required by law to be published in the newspaper. The projected amount of expenditures in the 2025-2026 budget for these notices is $1,605.

Per Texas Local Government Code §140.0045, the 2026-2027 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 2025-2026 budget for lobbying is $4,906.