

ANDREWS ISD
2024-2025 BUDGET
GENERAL FUND, FOOD SERVICE FUND, DEBT SERVICE FUND

	ESTIMATED ACTUAL EXPENDITURES FOR 2023-24		BUDGET FOR 2024-2025	
	Estimated 2023-2024 Expenditures	Estimated 2023-2024 Expenditures per Student (4200)	Estimated 2024-2025 Expenditures	Estimated 2024-2025 Expenditures per Student (4250)
Instruction	\$ 28,507,886	\$ 6,788	\$ 28,961,127	\$ 6,814
Instructional Support	6,938,223	1,652	6,507,671	1,531
Central Administration	1,960,326	467	1,729,157	407
District Operations	12,629,042	3,007	12,612,145	2,968
Construction	521,466	124	0	0
Debt Service	19,550,759	4,655	21,484,522	5,055
* Other Functions	22,821,046	5,434	29,013,683	6,827
	<u>\$ 92,928,748</u>	<u>\$ 22,126</u>	<u>\$ 100,308,305</u>	<u>\$ 23,602</u>

Legally-required newspaper
notices included in above
expenditures
as of 5/26/23

2023-2024 Actual \$ expenditure = \$2,573	\$	1	\$	3,000	\$	1
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* Other Functions includes \$22,821,046 or \$5,434 per student in 2023-2024 and \$29,013,683 or \$6,827 per student in 2024-2025 in "Robin Hood" recapture money which must be given to the state. This money is not available to spend per student even though it must be included in the above notice.

ANDREWS ISD
2025-2026 BUDGET
GENERAL FUND, FOOD SERVICE FUND, DEBT SERVICE FUND

ESTIMATED ACTUAL EXPENDITURES FOR 2024-25

	Estimated 2024-2025 Expenditures	Estimated 2024-2025 Expenditures per Student (4200)
Instruction	\$ 27,221,432	\$ 6,481
Instructional Support	8,640,850	2,057
Central Administration	1,729,157	412
District Operations	11,174,823	2,661
Construction	0	0
Debt Service	21,484,522	5,115
* Other Functions	31,707,781	7,549
	<u>\$ 101,958,565</u>	<u>\$ 24,276</u>

BOARD APPROVED BUDGET FOR 2025-2026

	Estimated 2025-2026 Expenditures	Estimated 2025-2026 Expenditures per Student (4180)
	\$ 31,011,621	\$ 7,419
	9,609,835	2,299
	1,892,553	453
	12,248,143	2,930
	0	0
	19,047,020	4,557
	19,076,888	4,564
	<u>\$ 92,886,060</u>	<u>\$ 22,222</u>

Legally-required
newspaper notices
included in above
expenditures
as of 6/24/25

2024-2025 Actual					
\$ expenditure = \$2,100	\$	1	\$	3,000	\$ 1

* Other Functions includes \$30,800,000 or \$7,333 per student in 2024-2025 and estimated \$17,900,000 or \$4,282 per student in 2025-2026 in "Robin Hood" recapture money which must be given to the state. This money is not available to spend per student even though it must be included in the above notice.

Budget Summary Report for ANDREWS ISD

2025 - 2026 Actual Budget				2026 - 2027 "Adopted" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$29,748,633	\$7,117	11	Instruction	\$27,862,649	\$6,796
12	Instructional Resources, Media Services	\$461,403	\$110	12	Instructional Resources, Media Services	\$395,611	\$96
13	Curriculum Development & Staff Development	\$926,585	\$222	13	Curriculum Development & Staff Development	\$961,256	\$234
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$31,136,621	\$7,449		Total:	\$29,219,516	\$7,127
Instructional Support				Instructional Support			
21	Instructional Leadership	\$1,123,844	\$269	21	Instructional Leadership	\$1,105,652	\$270
23	School Leadership	\$2,794,413	\$669	23	School Leadership	\$2,662,731	\$649
31	Guidance & Counseling, Evaluation	\$2,202,676	\$527	31	Guidance & Counseling, Evaluation	\$2,092,358	\$510
32	Social Work Services	\$93,293	\$22	32	Social Work Services	\$90,919	\$22
33	Health Services	\$434,210	\$104	33	Health Services	\$432,243	\$105
36	Co-curricular/ Extra-curricular Activities	\$3,066,399	\$734	36	Co-curricular/ Extra-curricular Activities	\$3,230,790	\$788
	Total	\$9,714,835	\$2,324		Total	\$9,614,693	\$2,345
Central Administration				Central Administration			\$0
41	General Administration	\$2,005,403	\$480	41	General Administration	\$1,975,540	\$482
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$3,150	\$1	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$3,150	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0	41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$2,008,553	\$481		Total:	\$1,978,690	\$483
District Operations				District Operations			
51	Plant Maintenance & Operations	\$6,556,955	\$1,569	51	Plant Maintenance & Operations	\$6,695,109	\$1,633
52	Security and Monitoring	\$471,380	\$113	52	Security and Monitoring	\$602,878	\$147
53	Data Processing	\$1,161,932	\$278	53	Data Processing	\$1,296,706	\$316
34	Student Transportation	\$1,284,785	\$307	34	Student Transportation	\$1,183,817	\$289
35	Food Services	\$3,054,090	\$731	35	Food Services	\$3,044,620	\$743
	Total:	\$12,529,143	\$2,997		Total:	\$12,823,130	\$3,128
Debt Service				Debt Service			
71	Debt Service	\$19,048,020	\$4,557	71	Debt Service	\$15,112,000	\$3,686
Other				Other			
61	Community Service	\$609,354	\$146	61	Community Service	\$501,669	\$122
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$20,600,000	\$4,928	91	Contracted Instructional Services Between Public schools	\$8,300,000	\$2,024
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$567,534	\$136	99	Inter-government charges not Defined in Other codes	\$578,021	\$141
	Total:	\$21,776,888	\$5,210		Total:	\$9,379,690	\$2,288
	Grand Total:	\$96,214,061			Grand Total:	\$78,127,718	

Difference -\$18,086,343
Percent Change -18.80%