**ROBSTOWN ISD STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**
**October 31, 2026**

| | | 199 GENERAL FUND | | | | 240 FOOD SERVICE | | | | 599 Interest & Sinking | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | BUDGET (02 Month) 2026-2027 | ACTUAL (02 Month) 2026-2027 | Year to Date Available | % of 2026-2027 | BUDGET (02 Month) 2026-2027 | ACTUAL (02 Month) 2026-2027 | Year to Date Available | % of 2026-2027 | BUDGET (02 Month) 2026-2027 | ACTUAL (02 Month) 2026-2027 | Year to Date Available | % of 2026-2027 |
| | **REVENUES:** | | | | | | | | | | | | |
| 5700 | Local, Intermediate & Out-of-State | $ 7,803,735 | $ 336,013 | $ 7,467,722 | 4.31% | $ 45,000 | $ 9,405 | $ 35,595 | 20.90% | $ 4,483,077 | $ 131,846 | $ 4,351,231 | 2.94% |
| 5800 | State Program Revenues | $ 22,243,912 | $ 5,676,975 | $ 16,566,937 | 25.52% | $ 7,500 | $ - | $ 7,500 | 0.00% | $ 821,104 | $ - | $ 821,104 | 0.00% |
| 5900 | Federal Program Revenues | $ 89,483 | $ 452 | $ 89,031 | 0.51% | $ 1,840,834 | $ 213,687 | $ 1,627,147 | 11.61% | $ 306,000 | $ - | $ 306,000 | 0.00% |
| | **Total Revenues** | **$ 30,137,130** | **$ 6,013,440** | **$ 24,123,691** | **19.95%** | **1,893,334** | **223,092** | **1,670,242** | 11.78% | **5,610,181** | **131,846** | **5,478,335** | **2.35%** |
| | **EXPENDITURES:** | | | | | | | | | | | | |
| 11 | Instruction | $ 14,620,427 | $ 2,330,304 | $ 12,290,123 | 15.94% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 12 | Instructional Resources & Media Services | $ 116,921 | $ 15,846 | $ 101,075 | 13.55% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 13 | Curriculum & Personnel Development | $ 192,195 | $ 49,762 | $ 142,433 | 25.89% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 21 | Instructional Development | $ 597,598 | $ 102,762 | $ 494,836 | 17.20% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 23 | School Administration | $ 1,763,825 | $ 266,586 | $ 1,497,239 | 15.11% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 31 | Guidance & Counseling | $ 1,182,513 | $ 170,840 | $ 1,011,673 | 14.45% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 32 | Attendance & Social Work Services | $ 371,520 | $ 51,769 | $ 319,751 | 13.93% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 33 | Health Services | $ 411,167 | $ 62,521 | $ 348,646 | 15.21% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 34 | Pupil Transportation - Regular | $ 517,451 | $ 135,325 | $ 382,126 | 26.15% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 35 | Food Service | | | $ - | 0.00% | $ 1,887,334 | $ 626,821 | $ 1,260,513 | 33.21% | $ - | $ - | $ - | 0.00% |
| 36 | Co-Curricular Activities | $ 1,332,206 | $ 257,826 | $ 1,074,380 | 19.35% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 41 | General Administration | $ 1,576,850 | $ 251,677 | $ 1,325,173 | 15.96% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 51 | Plant Maintenance & Operations | $ 4,069,439 | $ 824,800 | $ 3,244,639 | 20.27% | $ 6,000 | $ 503 | $ 5,497 | 8.38% | $ - | $ - | $ - | 0.00% |
| 52 | Security | $ 975,640 | $ 173,551 | $ 802,089 | 17.79% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 53 | Computer Processing | $ 709,998 | $ 101,685 | $ 608,313 | 14.32% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 61 | Community Service | $ 15,280 | $ 2,566 | $ 12,714 | 16.79% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 71 | Debt Service | $ 1,478,601 | $ - | $ 1,478,601 | 0.00% | $ - | $ - | $ - | 0.00% | $ 5,605,187 | $ - | $ 5,605,187 | 0.00% |
| 81 | Facilities Acquisition and Construction | $ 526,377 | $ - | $ 526,377 | 0.00% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 93 | Shared Service Arrangements | $ 50,000 | $ - | $ 50,000 | 0.00% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 95 | JJAEP | $ 25,000 | $ 2,680 | $ 22,320 | 10.72% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 99 | Tax Appraisal District | $ 130,500 | $ 31,676 | $ 98,824 | 24.27% | $ - | $ - | $ - | 0.00% | $ - | $ - | $ - | 0.00% |
| 6XXX | **Total Expenditures** | **$ 30,663,508** | **$ 4,832,175** | **$ 25,831,333** | **15.76%** | **$ 1,893,334** | **$ 627,324** | **$ 1,266,010** | **33.13%** | **$ 5,605,187** | **$ -** | **$ 5,605,187** | **0.00%** |
| 1100 | **Excess (Deficiency) of Revenues & Other Resources over Expenditures &Other Uses** | **$ (526,378)** | **$ 1,181,265** | | **4.19%** | **$ -** | **$ (404,231.79)** | | **-21.35%** | **$ 4,994** | **$ 131,846** | | **2.35%** |
| | **Est. Fund Balance as of 08/31/2026** | | **$ 11,375,094** | | | | **$ 1,476,332** | | | | **$ 2,726,322** | | |
| | **Est Ending Fund Balance** | | **$ 12,556,359** | | | | **$ 1,072,100** | | | | **$ 2,858,169** | | |

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT**
**YEAR-TO-DATE TAX COLLECTIONS SCHEDULE**

| | BUDGET 2026-2027 | YEAR-TO-DATE OCT 2026 | % OF BUDGET |
|---|---|---|---|
| **LOCAL TAXES: GENERAL FUND** | | | |
| TAXES-CURRENT YEAR | $ 5,755,128.00 | $ 65,637.33 | 1.14% |
| TAXES-PRIOR YEARS | $ 200,000.00 | $ 86,292.14 | 43.15% |
| PENALTY AND INTEREST | $ 75,000.00 | $ 48,274.52 | 64.37% |
| **TOTAL GENERAL FUND** | $ 6,030,128.00 | $ 200,203.99 | 3.32% |
| **LOCAL TAXES: DEBT SERVICE FUND** | | | |
| TAXES-CURRENT YEAR | $ 4,973,791.00 | $ 43,456.96 | 0.87% |
| TAXES-PRIOR YEARS | $ 245,443.00 | $ 53,807.59 | 21.92% |
| PENALTY AND INTEREST | $ 81,814.00 | $ 16,153.16 | 19.74% |
| **TOTAL DEBT SERVICE** | $ 5,301,048.00 | $ 113,417.71 | 2.14% |
| **TOTAL COLLECTED** | **$ 11,331,176.00** | **$ 313,621.70** | **2.77%** |

**TAX COLLECTION COMPARISONS**

| | BUDGETED | COLLECTED | % OF BUDGET |
|---|---|---|---|
| 2021/22 | $ 10,130,713.00 | $ 1,203,789.36 | 11.88% |
| 2022/23 | $ 10,501,314.00 | $ 1,319,212.40 | 12.56% |
| 2023/24 | $ 10,992,013.00 | $ 506,267.98 | 4.61% |
| 2024/25 | $ 10,517,620.00 | $ 311,229.68 | 2.96% |
| 2025/26 | $ 10,212,619.00 | $ 901,272.76 | 8.83% |