

**Adopted Budget for
Date Adopted by Board:**

**WEST OSO ISD
August 18, 2025**

Revenue:		
5700	Local and Intermediate Sources	\$7,700,458
5800	State Program Revenues	\$14,627,742
5900	Federal Revenue (Not required to be adopted in budget)	\$1,965,033
	Total Revenues	\$24,293,233

Expenditures:		
11	Instruction	\$10,115,615
12	Instructional Resources, Media Services	\$399,790
13	Curriculum Development & Staff Development	\$232,000
21	Instructional Leadership	\$545,280
23	School Leadership	\$988,968
31	Guidance & Counseling, Evaluation	\$1,473,650
32	Social Work Services	\$500
33	Health Services	\$176,100
34	Student Transportation	\$649,050
35	Food Services	\$1,818,342
36	Co-curricular/ Extra-curricular Activities	\$283,307
41	General Administration	\$1,141,220
* 41	Statutorily Required Public Notice - Required Postings	\$3,750
**41	Statutorily Required Public Notice - Lobbying	\$0
51	Plant Maintenance & Operations	\$4,887,550
52	Security and Monitoring	\$481,800
53	Data Processing	\$828,350
61	Community Service	\$0
71	Debt Service	\$0
81	Facilities Acquisition and Construction	\$0
91	Contracted Instructional Services Between Public schools	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$35,000
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$207,000
	Total Adopted Expenditure Budget	\$24,267,272
	Difference in Revenue/Expenditures	\$25,961

* New Expenditure Code (Function Code 41) for all statutorily required public notices

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action.

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly" or "indirectly" influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."