

**Budget Summary Report for BORGER ISD**

| 2022 - 2023 Actual Budget     |                                            |                        |                        |
|-------------------------------|--------------------------------------------|------------------------|------------------------|
|                               |                                            | Aggregate Expenditures | Per Pupil Expenditures |
| <b>Instruction</b>            |                                            |                        |                        |
| 11                            | Instruction                                | \$12,763,473           | \$5,729                |
| 12                            | Instructional Resources, Media Services    | \$398,440              | \$179                  |
| 13                            | Curriculum Development & Staff Development | \$415,416              | \$186                  |
| 95                            | Payment to Juvenile Justice AEP            | \$0                    | \$0                    |
|                               | <b>Total:</b>                              | <b>\$13,577,329</b>    | <b>\$6,094</b>         |
| <b>Instructional Support</b>  |                                            |                        |                        |
| 21                            | Instructional Leadership                   | \$107,859              | \$48                   |
| 23                            | School Leadership                          | \$1,233,332            | \$554                  |
| 31                            | Guidance & Counseling, Evaluation          | \$465,750              | \$209                  |
| 32                            | Social Work Services                       | \$27,408               | \$12                   |
| 33                            | Health Services                            | \$344,863              | \$155                  |
| 36                            | Co-curricular/ Extra-curricular Activities | \$1,484,861            | \$666                  |
|                               | <b>Total</b>                               | <b>\$3,664,073</b>     | <b>\$1,645</b>         |
| <b>Central Administration</b> |                                            |                        |                        |
| 41                            | General Administration                     | \$1,216,900            | \$546                  |
| 41                            | Publish Required Notices                   | \$1,750                | \$1                    |
| 41                            | Lobbying                                   | \$0                    | \$0                    |
|                               | <b>Total:</b>                              | <b>\$1,218,650</b>     | <b>\$547</b>           |
| <b>District Operations</b>    |                                            |                        |                        |
| 51                            | Plant Maintenance & Operations             | \$2,527,343            | \$1,134                |
| 52                            | Security and Monitoring                    | \$174,543              | \$78                   |
| 53                            | Data Processing                            | \$609,524              | \$274                  |
| 34                            | Student Transportation                     | \$571,486              | \$257                  |
| 35                            | Food Services                              | \$1,074,366            | \$482                  |
|                               | <b>Total:</b>                              | <b>\$4,957,262</b>     | <b>\$2,225</b>         |
| <b>Debt Service</b>           |                                            |                        |                        |
| 71                            | Debt Service                               | \$4,266,238            | \$1,915                |
| <b>Other</b>                  |                                            |                        |                        |
| 61                            | Community Service                          | \$58,762               | \$26                   |
| 81                            | Facilities Acquisition and Construction    | \$0                    | \$0                    |

| 2023 - 2024 "Proposed" Budget |                                            |                        |                        |
|-------------------------------|--------------------------------------------|------------------------|------------------------|
|                               |                                            | Aggregate Expenditures | Per Pupil Expenditures |
| <b>Instruction</b>            |                                            |                        |                        |
| 11                            | Instruction                                | \$13,788,572           | \$6,228                |
| 12                            | Instructional Resources, Media Services    | \$400,158              | \$181                  |
| 13                            | Curriculum Development & Staff Development | \$420,213              | \$190                  |
| 95                            | Payment to Juvenile Justice AEP            | \$0                    | \$0                    |
|                               | <b>Total:</b>                              | <b>\$14,608,943</b>    | <b>\$6,598</b>         |
| <b>Instructional Support</b>  |                                            |                        |                        |
| 21                            | Instructional Leadership                   | \$87,362               | \$39                   |
| 23                            | School Leadership                          | \$1,265,962            | \$572                  |
| 31                            | Guidance & Counseling, Evaluation          | \$573,400              | \$259                  |
| 32                            | Social Work Services                       | \$26,546               | \$12                   |
| 33                            | Health Services                            | \$352,144              | \$159                  |
| 36                            | Co-curricular/ Extra-curricular Activities | \$1,280,531            | \$578                  |
|                               | <b>Total</b>                               | <b>\$3,585,945</b>     | <b>\$1,620</b>         |
|                               |                                            |                        | <b>\$0</b>             |
| <b>Central Administration</b> |                                            |                        |                        |
| 41                            | General Administration                     | \$1,174,108            | \$530                  |
| 41                            | Publish Required Notices                   | \$750                  | \$0                    |
| 41                            | Lobbying                                   | \$875                  | \$0                    |
|                               | <b>Total:</b>                              | <b>\$1,175,733</b>     | <b>\$531</b>           |
| <b>District Operations</b>    |                                            |                        |                        |
| 51                            | Plant Maintenance & Operations             | \$2,935,779            | \$1,326                |
| 52                            | Security and Monitoring                    | \$137,657              | \$62                   |
| 53                            | Data Processing                            | \$622,601              | \$281                  |
| 34                            | Student Transportation                     | \$436,261              | \$197                  |
| 35                            | Food Services                              | \$1,237,219            | \$559                  |
|                               | <b>Total:</b>                              | <b>\$5,369,517</b>     | <b>\$2,425</b>         |
| <b>Debt Service</b>           |                                            |                        |                        |
| 71                            | Debt Service                               | \$4,106,438            | \$1,855                |
| <b>Other</b>                  |                                            |                        |                        |
| 61                            | Community Service                          | \$63,891               | \$29                   |
| 81                            | Facilities Acquisition and Construction    | \$0                    | \$0                    |

|        |                                                              |           |       |
|--------|--------------------------------------------------------------|-----------|-------|
| 91     | Contracted Instructional Services Between Public schools     | \$0       | \$0   |
| 92     | Incremental Cost Associated with Chapter 41 School Districts | \$0       | \$0   |
| 93     | Payments to Fiscal Agents for Shared Service Arrangements    | \$755,367 | \$339 |
| 97     | Payments to Tax Increment Funds                              | \$0       | \$0   |
| 99     | Inter-government charges not Defined in Other codes          | \$177,000 | \$79  |
| Total: |                                                              | \$991,129 | \$445 |

|        |                                                              |             |       |
|--------|--------------------------------------------------------------|-------------|-------|
| 91     | Contracted Instructional Services Between Public schools     | \$0         | \$0   |
| 92     | Incremental Cost Associated with Chapter 41 School Districts | \$0         | \$0   |
| 93     | Payments to Fiscal Agents for Shared Service Arrangements    | \$775,000   | \$350 |
| 97     | Payments to Tax Increment Funds                              | \$0         | \$0   |
| 99     | Inter-government charges not Defined in Other codes          | \$167,883   | \$76  |
| Total: |                                                              | \$1,006,774 | \$455 |