

**Adopted Budget for
Date Adopted by Board:
*Revised 10/23/2023**

**BORGER ISD
August 31, 2023**

Revenue:		
5700	Local and Intermediate Sources	\$10,166,524
5800	State Program Revenues	\$18,509,364
5900	Federal Revenue	\$1,175,837
	Total Revenues	\$29,851,725

Expenditures:		
11	Instruction	\$13,788,572
12	Instructional Resources, Media Services	\$400,158
13	Curriculum Development & Staff Development	\$420,213
21	Instructional Leadership	\$87,362
23	School Leadership	\$1,265,962
31	Guidance & Counseling, Evaluation	\$573,400
32	Social Work Services	\$26,546
33	Health Services	\$352,144
34	Student Transportation	\$436,261
35	Food Services	\$1,237,219
36	Co-curricular/ Extra-curricular Activities	\$1,280,531
41	General Administration	\$1,172,483
* 41	Statutorily Required Public Notice - Required Postings	\$750
**41	Statutorily Required Public Notice - Lobbying	\$875
51	Plant Maintenance & Operations	\$2,935,779
52	Security and Monitoring	\$137,657
53	Data Processing	\$622,601
61	Community Service	\$63,891
71	Debt Service	\$4,106,438
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	\$775,000
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$0
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in Other codes	\$167,883
	Total Adopted Expenditure Budget	\$29,851,725
	Difference in Revenue/Expenditures	\$0

* 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."