

**Budget Summary Report for BROWNSBORO ISD**

| 2024 - 2025 Actual Budget |                                                                                                                                                                                                   |                        |                        | 2025 - 2026 "Proposed" Budget |                                                                                                                                                                                                   |                        |                        |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                           |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |                               |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |
| Instruction               |                                                                                                                                                                                                   |                        |                        | Instruction                   |                                                                                                                                                                                                   |                        |                        |
| 11                        | Instruction                                                                                                                                                                                       | \$15,122,358           | \$5,907                | 11                            | Instruction                                                                                                                                                                                       | \$16,038,890           | \$6,290                |
| 12                        | Instructional Resources, Media Services                                                                                                                                                           | \$266,403              | \$104                  | 12                            | Instructional Resources, Media Services                                                                                                                                                           | \$229,122              | \$90                   |
| 13                        | Curriculum Development & Staff Development                                                                                                                                                        | \$142,442              | \$56                   | 13                            | Curriculum Development & Staff Development                                                                                                                                                        | \$140,825              | \$55                   |
| 95                        | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    | 95                            | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    |
|                           | Total:                                                                                                                                                                                            | \$15,531,203           | \$6,067                |                               | Total:                                                                                                                                                                                            | \$16,408,837           | \$6,435                |
| Instructional Support     |                                                                                                                                                                                                   |                        |                        | Instructional Support         |                                                                                                                                                                                                   |                        |                        |
| 21                        | Instructional Leadership                                                                                                                                                                          | \$149,800              | \$59                   | 21                            | Instructional Leadership                                                                                                                                                                          | \$109,501              | \$43                   |
| 23                        | School Leadership                                                                                                                                                                                 | \$2,078,090            | \$812                  | 23                            | School Leadership                                                                                                                                                                                 | \$2,158,681            | \$847                  |
| 31                        | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$1,035,860            | \$405                  | 31                            | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$1,213,782            | \$476                  |
| 32                        | Social Work Services                                                                                                                                                                              | \$0                    | \$0                    | 32                            | Social Work Services                                                                                                                                                                              | \$0                    | \$0                    |
| 33                        | Health Services                                                                                                                                                                                   | \$375,455              | \$147                  | 33                            | Health Services                                                                                                                                                                                   | \$364,427              | \$143                  |
| 36                        | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$1,174,982            | \$459                  | 36                            | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$1,170,938            | \$459                  |
|                           | Total:                                                                                                                                                                                            | \$4,814,187            | \$1,881                |                               | Total:                                                                                                                                                                                            | \$5,017,329            | \$1,968                |
| Central Administration    |                                                                                                                                                                                                   |                        |                        | Central Administration        |                                                                                                                                                                                                   |                        |                        |
| 41                        | General Administration                                                                                                                                                                            | \$1,546,623            | \$604                  | 41                            | General Administration                                                                                                                                                                            | \$1,524,019            | \$598                  |
| 41                        | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$1,100                | \$0                    | 41                            | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$1,100                | \$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                    | 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:                                                                                                                                                                                            | \$1,547,723            | \$605                  |                               | Total:                                                                                                                                                                                            | \$1,525,119            | \$598                  |
| District Operations       |                                                                                                                                                                                                   |                        |                        | District Operations           |                                                                                                                                                                                                   |                        |                        |
| 51                        | Plant Maintenance & Operations                                                                                                                                                                    | \$3,371,358            | \$1,317                | 51                            | Plant Maintenance & Operations                                                                                                                                                                    | \$3,130,508            | \$1,228                |
| 52                        | Security and Monitoring                                                                                                                                                                           | \$328,754              | \$128                  | 52                            | Security and Monitoring                                                                                                                                                                           | \$342,745              | \$134                  |
| 53                        | Data Processing                                                                                                                                                                                   | \$850,343              | \$332                  | 53                            | Data Processing                                                                                                                                                                                   | \$889,351              | \$349                  |
| 34                        | Student Transportation                                                                                                                                                                            | \$2,000,432            | \$781                  | 34                            | Student Transportation                                                                                                                                                                            | \$1,964,761            | \$770                  |
| 35                        | Food Services                                                                                                                                                                                     | \$1,649,000            | \$644                  | 35                            | Food Services                                                                                                                                                                                     | \$1,367,350            | \$536                  |
|                           | Total:                                                                                                                                                                                            | \$8,199,887            | \$3,203                |                               | Total:                                                                                                                                                                                            | \$7,694,715            | \$3,018                |
| Debt Service              |                                                                                                                                                                                                   |                        |                        | Debt Service                  |                                                                                                                                                                                                   |                        |                        |
| 71                        | Debt Service                                                                                                                                                                                      | \$3,942,200            | \$1,540                | 71                            | Debt Service                                                                                                                                                                                      | \$4,062,200            | \$1,593                |
| Other                     |                                                                                                                                                                                                   |                        |                        | Other                         |                                                                                                                                                                                                   |                        |                        |
| 61                        | Community Service                                                                                                                                                                                 | \$0                    | \$0                    | 61                            | Community Service                                                                                                                                                                                 | \$0                    | \$0                    |
| 81                        | Facilities Acquisition and Construction                                                                                                                                                           | \$155,000              | \$61                   | 81                            | Facilities Acquisition and Construction                                                                                                                                                           | \$100,000              | \$39                   |
| 91                        | Contracted Instructional Services Between Public schools                                                                                                                                          | \$0                    | \$0                    | 91                            | Contracted Instructional Services Between Public schools                                                                                                                                          | \$0                    | \$0                    |
| 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                                                                                                                                         | \$475,000              | \$186                  | 93                            | Payments to Fiscal Agents for Shared Service Arrangements                                                                                                                                         | \$475,000              | \$186                  |
| 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                                                                                                                                               | \$335,000              | \$131                  | 99                            | Inter-government charges not Defined in Other codes                                                                                                                                               | \$335,000              | \$131                  |
|                           | Total:                                                                                                                                                                                            | \$965,000              | \$377                  |                               | Total:                                                                                                                                                                                            | \$910,000              | \$357                  |
|                           | Grand Total:                                                                                                                                                                                      | \$35,000,200           |                        |                               | Grand Total:                                                                                                                                                                                      | \$35,618,200           |                        |

Difference \$618,000  
Percent Change 1.77%