

# BUDGET SUMMARY REPORT FOR BROOKS COUNTY ISD

| 2024 - 2025 Actual Budget |                                                                                                                                                                                                   |                        |                        | 2025 - 2026 "Proposed" Budget |                                                                                                                                                                                                   |                        |                        |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                           |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |                               |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |
| Instruction               |                                                                                                                                                                                                   |                        |                        | Instruction                   |                                                                                                                                                                                                   |                        |                        |
| 11                        | Instruction                                                                                                                                                                                       | \$8,634,358            | \$7,317                | 11                            | Instruction                                                                                                                                                                                       | \$9,076,770            | \$7,962                |
| 12                        | Instructional Resources, Media Services                                                                                                                                                           | \$39,071               | \$33                   | 12                            | Instructional Resources, Media Services                                                                                                                                                           | \$37,039               | \$32                   |
| 13                        | Curriculum Development & Staff Development                                                                                                                                                        | \$241,299              | \$204                  | 13                            | Curriculum Development & Staff Development                                                                                                                                                        | \$197,787              | \$173                  |
| 95                        | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    | 95                            | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    |
|                           | Total:                                                                                                                                                                                            | \$8,914,728            | \$7,555                |                               | Total:                                                                                                                                                                                            | \$9,311,596            | \$8,168                |
| Instructional Support     |                                                                                                                                                                                                   |                        |                        | Instructional Support         |                                                                                                                                                                                                   |                        |                        |
| 21                        | Instructional Leadership                                                                                                                                                                          | \$170,419              | \$144                  | 21                            | Instructional Leadership                                                                                                                                                                          | \$100,497              | \$88                   |
| 23                        | School Leadership                                                                                                                                                                                 | \$843,026              | \$714                  | 23                            | School Leadership                                                                                                                                                                                 | \$1,001,219            | \$878                  |
| 31                        | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$440,305              | \$373                  | 31                            | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$444,159              | \$390                  |
| 32                        | Social Work Services                                                                                                                                                                              | \$86,059               | \$73                   | 32                            | Social Work Services                                                                                                                                                                              | \$7,100                | \$6                    |
| 33                        | Health Services                                                                                                                                                                                   | \$160,815              | \$136                  | 33                            | Health Services                                                                                                                                                                                   | \$162,959              | \$143                  |
| 36                        | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$1,000,934            | \$848                  | 36                            | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$1,003,780            | \$881                  |
|                           | Total                                                                                                                                                                                             | \$2,701,558            | \$2,289                |                               | Total                                                                                                                                                                                             | \$2,719,714            | \$2,386                |
| Central Administration    |                                                                                                                                                                                                   |                        |                        | Central Administration        |                                                                                                                                                                                                   |                        |                        |
| 41                        | General Administration                                                                                                                                                                            | \$1,015,229            | \$860                  | 41                            | General Administration                                                                                                                                                                            | \$1,041,492            | \$914                  |
| 41                        | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$723                  | \$1                    | 41                            | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$723                  | \$1                    |
| 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:                                                                                                                                                                                            | \$1,015,952            | \$861                  |                               | Total:                                                                                                                                                                                            | \$1,042,215            | \$914                  |
| District Operations       |                                                                                                                                                                                                   |                        |                        | District Operations           |                                                                                                                                                                                                   |                        |                        |
| 51                        | Plant Maintenance & Operations                                                                                                                                                                    | \$3,171,235            | \$2,687                | 51                            | Plant Maintenance & Operations                                                                                                                                                                    | \$2,922,113            | \$2,563                |
| 52                        | Security and Monitoring                                                                                                                                                                           | \$137,619              | \$117                  | 52                            | Security and Monitoring                                                                                                                                                                           | \$454,495              | \$399                  |
| 53                        | Data Processing                                                                                                                                                                                   | \$322,304              | \$273                  | 53                            | Data Processing                                                                                                                                                                                   | \$339,606              | \$298                  |
| 34                        | Student Transportation                                                                                                                                                                            | \$684,692              | \$580                  | 34                            | Student Transportation                                                                                                                                                                            | \$581,868              | \$510                  |
| 35                        | Food Services                                                                                                                                                                                     | \$2,020,767            | \$1,713                | 35                            | Food Services                                                                                                                                                                                     | \$2,469,030            | \$2,166                |
|                           | Total:                                                                                                                                                                                            | \$6,336,617            | \$5,370                |                               | Total:                                                                                                                                                                                            | \$6,767,112            | \$5,936                |
| Debt Service              |                                                                                                                                                                                                   |                        |                        | Debt Service                  |                                                                                                                                                                                                   |                        |                        |
| 71                        | Debt Service                                                                                                                                                                                      | \$2,511,425            | \$2,128                | 71                            | Debt Service                                                                                                                                                                                      | \$2,531,925            | \$2,221                |
| Other                     |                                                                                                                                                                                                   |                        |                        | Other                         |                                                                                                                                                                                                   |                        |                        |
| 61                        | Community Service                                                                                                                                                                                 | \$8,150                | \$7                    | 61                            | Community Service                                                                                                                                                                                 | \$8,150                | \$7                    |
| 81                        | Facilities Acquisition and Construction                                                                                                                                                           | \$110,600              | \$94                   | 81                            | Facilities Acquisition and Construction                                                                                                                                                           | \$30,000               | \$26                   |
| 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                                                                                                                                         | \$0                    | \$0                    | 93                            | Payments to Fiscal Agents for Shared Service Arrangements                                                                                                                                         | \$0                    | \$0                    |
| 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                                                                                                                                               | \$237,000              | \$201                  | 99                            | Inter-government charges not Defined in Other codes                                                                                                                                               | \$237,000              | \$208                  |
|                           | Total:                                                                                                                                                                                            | \$355,750              | \$301                  |                               | Total:                                                                                                                                                                                            | \$275,150              | \$241                  |
|                           | Grand Total:                                                                                                                                                                                      | \$21,836,030           |                        |                               | Grand Total:                                                                                                                                                                                      | \$22,647,712           |                        |

Difference \$811,682  
Percent Change 3.72%