

District:	BORGER ISD
CD#:	117-901
Date:	8/26/2021

Enter County District Number with dash

A school district must post the budget summary on the school's Internet Web site when it posts the "Notice of Public Hearing" on the budget in the newspaper.

		-----Data Input-----	
		2020-21 Current Budget	2021-22 Proposed Budget
	Enrollment Count	2,375,000	2,175,000
Function	Expenditures		
11	Instruction	\$13,543,523	\$11,975,055
12	Instructional Resources & Media Services	\$398,238	\$380,156
13	Curriculum & Instructional Staff Development	\$510,167	\$510,409
21	Instructional Leadership	\$88,424	\$85,288
23	School Leadership	\$1,356,275	\$1,269,094
31	Guidance, Counseling & Evaluation Services	\$465,733	\$433,516
32	Social Work Services	\$21,550	\$21,981
33	Health Services	\$332,188	\$268,052
34	Student (Pupil) Transportation	\$809,385	\$610,346
35	Food Services	\$1,047,300	\$1,007,635
36	Cocurricular/Extracurricular Activities	\$1,445,879	\$1,440,325
41	General Administration	\$1,152,100	\$1,110,219
* 41	Statutorily Required Public Notice-Required Posting	\$1,000	\$1,000
**41	Statutorily Required Public Notice-Lobbying	\$1,000	\$789
51	Plant Maintenance & Operation	\$2,359,632	\$2,369,782
52	Security and Monitoring Services	\$9,960	\$9,960
53	Data Processing Services	\$560,684	\$601,389
61	Community Services	\$15,475	\$22,155
71	Debt Service - Principal on long-term debt	\$1,480,000	\$1,525,000
	Debt Service - Interest on long-term debt	\$2,609,363	\$2,561,938
	Debt Service - Bond Issuance Cost and Fees	\$15,400	\$15,400
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Schools	\$0	\$0
92	Incremental Costs Associated With Chapter 41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$751,010	\$715,354
94	Payments to Other Schools	\$0	\$0
95	Payments to Juvenile Justice Alternative Ed. Prg.	\$0	\$0
96	Payments to Charter Schools	\$0	\$0
97	Payments to TIF	\$0	\$0
99	Inter-governmental Charges not in Other Data Codes	\$143,000	\$156,042

What functions should be included in the budget summary report for the per student and aggregate spending on the defined areas? Will the per student be based on student enrollment or ADA?

The summary of the budget should be presented in the following function areas.

- (A) Instruction - functions 11, 12, 13, 95
- (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
- (C) Central Administration – function 41
- (D) District Operations – functions 51, 52, 53, 34, 35
- (E) Debt Service – function 71
- (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The per student will be based on student enrollment.

There have been questions as to how you report your previous year's budget and your proposed budget. We would interpret this to mean all funds that comprise the budget (not just those officially reviewed by the board); but, the statute is not definitive in regards to this question.

The most accurate approach would be to include all funds, but if you show only 199, 240, and 599 in your proposed budget, use only those funds for the previous year's budget. Consistency in how you report budget comparison is an important consideration.

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

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 outcomes 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 defined in Section 305.002, Government Code."

