

District:	WHITNEY ISD	
CD#:	109-911	Enter County District Number with dash
Date:	(Enter Date Adopted)	

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-----

		2021-22 Current Budget	2022-23 Proposed Budget
	Enrollment Count	1,422,000	1,477,000
Function	Expenditures		
11	Instruction	\$8,286,833	\$8,378,899
12	Instructional Resources & Media Services	\$224,870	\$229,867
13	Curriculum & Instructional Staff Development	\$6,825	\$8,000
21	Instructional Leadership	\$204,884	\$224,569
23	School Leadership	\$745,131	\$902,342
31	Guidance, Counseling & Evaluation Services	\$440,598	\$504,683
32	Social Work Services	\$0	\$0
33	Health Services	\$118,819	\$194,204
34	Student (Pupil) Transportation	\$668,049	\$608,119
35	Food Services	\$1,285,110	\$1,303,134
36	Cocurricular/Extracurricular Activities	\$742,076	\$731,141
41	General Administration	\$715,829	\$783,684
* 41	Statutorily Required Public Notice-Required Posting	\$3,700	\$82
**41	Statutorily Required Public Notice-Lobbying	\$1,239	\$199
51	Plant Maintenance & Operation	\$2,182,547	\$2,165,107
52	Security and Monitoring Services	\$120,887	\$121,219
53	Data Processing Services	\$1,034,578	\$1,180,527
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$1,202,398	\$1,191,287
	Debt Service - Interest on long-term debt	\$1,181,089	\$1,210,000
	Debt Service - Bond Issuance Cost and Fees	\$0	\$1,000
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	\$868,297	\$884,223
94	Payments to Other Schools	\$0	\$0
95	Payments to Juvenile Justice Alternative Ed. Prg.	\$20,000	\$15,000
96	Payments to Charter Schools	\$0	\$0
97	Payments to TIF	\$0	\$0
99	Inter-governmental Charges not in Other Data Codes	\$326,000	\$367,700

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 your budget comparison is an important consideration.

*** 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 requiring 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 those terms are defined in Section 305.002, Government Code."

Budget Summary Report for

WHITNEY ISD

2021 - 2022 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$8,286,833	\$5,828
12	Instructional Resources, Media Services	\$224,870	\$158
13	Curriculum Development & Staff Development	\$6,825	\$5
95	Payment to Juvenile Justice AEP	\$20,000	\$14
	Total:	\$8,538,528	\$6,005
Instructional Support			
21	Instructional Leadership	\$204,884	\$144
23	School Leadership	\$745,131	\$524
31	Guidance & Counseling, Evaluation	\$440,598	\$310
32	Social Work Services	\$0	\$0
33	Health Services	\$118,819	\$84
36	Co-curricular/ Extra-curricular Activities	\$742,076	\$522
	Total	\$2,251,508	\$1,583
Central Administration			
41	General Administration	\$715,829	\$503

2022 - 2023 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$8,378,899	\$5,673
12	Instructional Resources, Media Services	\$229,867	\$156
13	Curriculum Development & Staff Development	\$8,000	\$5
95	Payment to Juvenile Justice AEP	\$15,000	\$10
	Total:	\$8,631,766	\$5,844
Instructional Support			
21	Instructional Leadership	\$224,569	\$152
23	School Leadership	\$902,342	\$611
31	Guidance & Counseling, Evaluation	\$504,683	\$342
32	Social Work Services	\$0	\$0
33	Health Services	\$194,204	\$131
36	Co-curricular/ Extra-curricular Activities	\$731,141	\$495
	Total	\$2,556,939	\$1,731
			\$0
Central Administration			
41	General Administration	\$783,684	\$531

41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$3,700	\$3	41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$82	\$0
41 Lobbying	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$1,239	\$1	41 Lobbying	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$199	\$0
	Total:	\$720,768	\$507		Total:	\$783,965	\$531
District Operations				District Operations			
51	Plant Maintenance & Operations	\$2,182,547	\$1,535	51	Plant Maintenance & Operations	\$2,165,107	\$1,466
52	Security and Monitoring	\$120,887	\$85	52	Security and Monitoring	\$121,219	\$82
53	Data Processing	\$1,034,578	\$728	53	Data Processing	\$1,180,527	\$799
34	Student Transportation	\$668,049	\$470	34	Student Transportation	\$608,119	\$412
35	Food Services	\$1,285,110	\$904	35	Food Services	\$1,303,134	\$882
	Total:	\$5,291,171	\$3,721		Total:	\$5,378,106	\$3,641
Debt Service				Debt Service			
71	Debt Service	\$2,383,487	\$1,676	71	Debt Service	\$2,402,287	\$1,626
Other				Other			
61	Community Service	\$0	\$0	61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0

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	\$868,297	\$611	93	Payments to Fiscal Agents for Shared Service Arrangements	\$884,223	\$599
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	\$326,000	\$229	99	Inter-government charges not Defined in Other codes	\$367,700	\$249
	Total:	\$1,194,297	\$840		Total:	\$1,251,923	\$848