

District:	WHITNEY ISD
CD#:	109-911
Date:	(Enter Date Adopted)

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		1,443.000	1,422.000
Function	Expenditures		
11	Instruction	\$8,778,623	\$8,286,833
12	Instructional Resources & Media Services	\$243,690	\$224,870
13	Curriculum & Instructional Staff Development	\$7,825	\$6,825
21	Instructional Leadership	\$217,770	\$204,884
23	School Leadership	\$762,175	\$745,131
31	Guidance, Counseling & Evaluation Services	\$493,126	\$440,598
32	Social Work Services	\$0	\$0
33	Health Services	\$151,617	\$118,819
34	Student (Pupil) Transportation	\$622,385	\$668,049
35	Food Services	\$1,171,120	\$1,285,110
36	Cocurricular/Extracurricular Activities	\$723,362	\$742,076
41	General Administration	\$712,671	\$715,829
* 41	Statutorily Required Public Notice-Required Posting	\$3,700	\$3,700
**41	Statutorily Required Public Notice-Lobbying	\$1,239	\$1,239
51	Plant Maintenance & Operation	\$2,040,562	\$2,182,547
52	Security and Monitoring Services	\$138,418	\$120,887
53	Data Processing Services	\$1,030,182	\$1,034,578
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$1,200,000	\$1,202,398
	Debt Service - Interest on long-term debt	\$1,190,150	\$1,181,089
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
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	\$614,789	\$868,297
94	Payments to Other Schools	\$0	\$0
95	Payments to Juvenile Justice Alternative Ed. Prg.	\$15,000	\$20,000
96	Payments to Charter Schools	\$0	\$0
97	Payments to TIF	\$0	\$0
99	Inter-governmental Charges not in Other Data Codes	\$320,000	\$326,000

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 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 Act**

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 terms are defined in Section 305.002, Government Code."

