Adopted Budget for **FALLS CITY ISD**

Date Adopted by Board: **August 26, 2026**

Revenue:		
5700	Local and Intermediate Sources	$8,270,563
5800	State Program Revenues	$1,126,387
5900	Federal Revenue	$124,000
	Total Revenues	$9,520,950

Expenditures:		
11	Instruction	$4,216,720
12	Instructional Resources, Media Services	$55,377
13	Curriculum Development & Staff Development	$6,360
21	Instructional Leadership	$7,667
23	School Leadership	$396,706
31	Guidance & Counseling, Evaluation	$105,088
32	Social Work Services	$0
33	Health Services	$76,946
34	Student Transportation	$187,144
35	Food Services	$480,772
36	Co-curricular/ Extra-curricular Activities	$450,109
41	General Administration	$512,063
* 41	Statutorily Required Public Notice - Required Postings	$1,500
**41	Statutorily Required Public Notice - Lobbying	$350
51	Plant Maintenance & Operations	$1,122,283
52	Security and Monitoring	$183,890
53	Data Processing	$242,629
61	Community Service	$0
71	Debt Service	$1,899,550
81	Facilities Acquisition and Construction	$0
91	Contracted Instructional Services Between Public schools	$426,695
92	Incremental Cost Associated with Chapter 41 School Districts	$0
93	Payments to Fiscal Agents for Shared Service Arrangements	$127,000
94	Payments to Other Schools	$0
95	Payments to Juvenile Justice AEP	$3,000
96	Payments to Charter Schools	$0
97	Payments to TIF	$0
99	Inter-government charges not Defined in Other codes	$175,000
	Total Adopted Expenditure Budget	$10,676,849
	Difference in Revenue/Expenditures	($1,155,899)

* 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 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 the outcome 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."