

District:	Gold-Burg ISD
CD#:	169906
Date:	7/22/2021

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.

Function	Enrollment Count	Expenditures
11		Instruction
12		Instructional Resources & Media Services
13		Curriculum & Instructional Staff Development
21		Instructional Leadership
23		School Leadership
31		Guidance, Counseling & Evaluation Services
32		Social Work Services
33		Health Services
34		Student (Pupil) Transportation
35		Food Services
36		Cocurricular/Extracurricular Activities
41		General Administration
* 41		Statutorily Required Public Notice-Required Posting
**41		Statutorily Required Public Notice-Lobbying
51		Plant Maintenance & Operation
52		Security and Monitoring Services
53		Data Processing Services
61		Community Services
71		Debt Service - Principal on long-term debt
		Debt Service - Interest on long-term debt
		Debt Service - Bond Issuance Cost and Fees
81		Facilities Acquisition and Construction
91		Contracted Instructional Services Between Schools
92		Incremental Costs Associated With Chapter 41
93		Payments to Fiscal Agent/Member District
94		Payments to Other Schools
95		Payments to Juvenile Justice Alternative Ed. Prg.
96		Payments to Charter Schools
97		Payments to TIF
99		Inter-governmental Charges not in Other Data Codes

-----Data Input-----	
2020-21 Current Budget	2021-22 Proposed Budget
Enrollment Count	124.010140.000
\$1,084,888	\$1,111,579
\$8,078	\$8,078
\$27,849	\$15,450
\$0	\$0
\$147,733	\$155,846
\$1,000	\$1,770
\$0	\$0
\$1,100	\$1,100
\$142,947	\$63,685
\$118,669	\$120,715
\$104,077	\$122,513
\$197,216	\$201,618
\$2,500	\$2,500
\$0	\$0
\$294,904	\$232,088
\$10,537	\$8,200
\$15,700	\$8,010
\$0	\$0
\$0	\$0
\$0	\$0
\$85,000	\$65,000
\$0	\$0
\$0	\$0
\$19,000	\$20,406
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$22,000	\$21,500
\$2,160,058	

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."