

District: Archer City ISD

CD#: 005-901

Date: 7/29/2019

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-----

2018-2019 Current Budget **2019-2020 Proposed Budget**

Enrollment Count		490,000	490,000
Function	Expenditures		
11	Instruction	\$3,588,550	\$3,975,752
12	Instructional Resources & Media Services	\$103,000	\$116,196
13	Curriculum & Instructional Staff Development	\$14,000	\$14,100
21	Instructional Leadership	\$5,401	\$5,540
23	School Leadership	\$278,800	\$281,012
31	Guidance, Counseling & Evaluation Services	\$148,900	\$158,163
32	Social Work Services	\$0	\$0
33	Health Services	\$47,800	\$45,653
34	Student (Pupil) Transportation	\$193,700	\$259,964
35	Food Services	\$188,200	\$198,836
36	Cocurricular/Extracurricular Activities	\$411,500	\$398,172
41*	General Administration*	\$282,950	\$344,783
51	Plant Maintenance & Operation	\$598,500	\$571,938
52	Security and Monitoring Services	\$31,650	\$22,283
53	Data Processing Services	\$12,600	\$16,900
61	Community Services	\$125,750	\$129,957
71	Debt Service - Principal on long-term debt	\$468,000	\$505,000
	Debt Service - Interest on long-term debt	\$623,000	\$613,000
	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	\$85,000	\$105,000
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	\$82,500	\$80,000
	*Object Code 6491-Statutorily Required Public Notice is calculated in function code 41 (This is for reference only)	\$0	\$0

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 (Object 6491) 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.