

District: LORAINÉ ISD
 CD#: 165-902
 Date: 8/20/2018

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-----
 2017 - 18 Current Budget
 2018 - 19 Proposed Budget

Function	Enrollment Count	Expenditures	2017 - 18 Current Budget	2018 - 19 Proposed Budget
11	Instruction		\$942,536	\$1,001,376
12	Instructional Resources & Media Services		\$4,300	\$5,600
13	Curriculum & Instructional Staff Development		\$100	\$100
21	Instructional Leadership		\$0	\$0
23	School Leadership		\$120,049	\$138,454
31	Guidance, Counseling & Evaluation Services		\$66,305	\$66,343
32	Social Work Services		\$0	\$0
33	Health Services		\$40,068	\$44,544
34	Student (Pupil) Transportation		\$117,076	\$100,686
35	Food Services		\$3,803	\$3,808
36	Cocurricular/Extracurricular Activities		\$110,155	\$114,391
41*	General Administration*		\$166,610	\$205,744
51	Plant Maintenance & Operation		\$284,230	\$296,062
52	Security and Monitoring Services		\$2,250	\$10,200
53	Data Processing Services		\$99,129	\$101,179
61	Community Services		\$300	\$1,000
71	Debt Service - Principal on long-term debt		\$0	\$0
	Debt Service - Interest on long-term debt		\$0	\$0
	Debt Service - Bond Issuance Cost and Fees		\$0	\$0
	Facilities Acquisition and Construction		\$500	\$500
81	Contracted Instructional Services Between Schools		\$0	\$0
91	Incremental Costs Associated With Chapter 41		\$0	\$0
92	Payments to Fiscal Agent/Member District		\$27,366	\$32,515
93	Payments to Other Schools		\$0	\$0
94	Payments to Juvenile Justice Alternative Ed. Prg.		\$0	\$0
95	Payments to Charter Schools		\$0	\$0
96	Payments to TIF		\$0	\$0
97	Inter-governmental Charges not in Other Data Codes		\$32,500	\$32,500
99			\$0	\$1,500

*Object Code 6491-Statutorily Required Public Notice is calculated in function code 41 (This is for reference only)

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.

Budget Summary Report for LORAINÉ ISD

2017 - 18 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$942,535	\$6,500
12	Instructional Resources, Media Services	\$4,300	\$30
13	Curriculum Development & Staff Development	\$100	\$1
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$946,935	\$6,531
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$120,049	\$828
31	Guidance & Counseling, Evaluation	\$66,305	\$457
32	Social Work Services	\$0	\$0
33	Health Services	\$40,068	\$276
36	Co-curricular/ Extra-curricular Activities	\$110,155	\$760
	Total	\$336,577	\$2,321
Central Administration			

2018 - 19 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$1,001,376	\$7,153
12	Instructional Resources, Media Services	\$5,600	\$40
13	Curriculum Development & Staff Development	\$100	\$1
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$1,007,076	\$7,193
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$138,454	\$989
31	Guidance & Counseling, Evaluation	\$66,343	\$474
32	Social Work Services	\$0	\$0
33	Health Services	\$44,544	\$318
36	Co-curricular/ Extra-curricular Activities	\$114,391	\$817
	Total	\$363,732	\$2,598
Central Administration			

41*	General Administration	\$166,610	\$1,149
District Operations			
51	Plant Maintenance & Operations	\$284,230	\$1,960
52	Security and Monitoring	\$2,250	\$16
53	Data Processing	\$99,129	\$684
34	Student Transportation	\$117,076	\$807
35	Food Services	\$3,803	\$26
	Total:	\$506,488	\$3,493
Debt Service			
71	Debt Service	\$0	\$0
Other			
61	Community Service	\$300	\$2
81	Facilities Acquisition and Construction	\$500	\$3
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$27,386	\$189
97	Payments to Tax Increment Funds	\$0	\$0

41*	General Administration	\$205,144	\$1,465
District Operations			
51	Plant Maintenance & Operations	\$296,062	\$2,115
52	Security and Monitoring	\$10,200	\$73
53	Data Processing	\$101,179	\$723
34	Student Transportation	\$100,666	\$719
35	Food Services	\$3,808	\$27
	Total:	\$511,915	\$3,657
Debt Service			
71	Debt Service	\$0	\$0
Other			
61	Community Service	\$1,000	\$7
81	Facilities Acquisition and Construction	\$500	\$4
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$32,515	\$232
97	Payments to Tax Increment Funds	\$0	\$0

99	Inter-government charges not Defined in Other codes	\$32,500	\$224	99	Inter-government charges not Defined in Other codes	\$32,500	\$232
	Total:	\$60,686	\$419		Total:	\$66,515	\$475
Object Code: 6491 is calculated in function code 41. (This is for reference only)	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$0	\$0	Object Code: 6491 is calculated in function code 41. (This is for reference only)	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$11