

District: BORDEN COUNTY ISD	Enter County District Number with dash
CD#: 017-901	
Date:	

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-----

Function	Enrollment Count	2009-10 Current Budget	2010-11 Proposed Budget
	Enrollment Count	220.000	224.000
	Expenditures		
11	Instruction	\$2,105,400	\$2,209,000
12	Instructional Resources & Media Services	\$46,826	\$55,500
13	Curriculum & Instructional Staff Development	\$15,000	\$18,500
21	Instructional Leadership	\$330	\$4,000
23	School Leadership	\$148,863	\$99,500
31	Guidance, Counseling & Evaluation Services	\$44,748	\$27,500
32	Social Work Services	\$0	\$0
33	Health Services	\$71,055	\$74,800
34	Student (Pupil) Transportation	\$402,615	\$535,000
35	Food Services	\$278,214	\$319,500
36	Cocurricular/Extracurricular Activities	\$401,073	\$410,000
41	General Administration	\$388,721	\$397,500
51	Plant Maintenance & Operation	\$993,566	\$1,065,000
52	Security and Monitoring Services	\$6,000	\$5,000
53	Data Processing Services	\$19,210	\$181,750
61	Community Services	\$67,858	\$64,200
71	Debt Service - Principal on long-term debt	\$1,810,000	\$715,000
	Debt Service - Interest on long-term debt	\$1,050,838	\$1,148,688
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
81	Facilities Acquisition and Construction	\$176,000	\$543,597
91	Contracted Instructional Services Between Schools	\$6,100,155	\$4,444,267
92	Incremental Costs Associated With Chapter 41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$45,784	\$45,784
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	\$85,000	\$85,000
		\$14,257,256	\$12,449,086

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.