

District:	Wildorado ISD
CD#:	180-904
Date:	(Enter Date Adopted)

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-----

		2022-23 Current Budget	2023-24 Proposed Budget
Enrollment Count		0.000	208.000
Function	Expenditures		
11	Instruction	\$1,310,826	\$1,294,143
12	Instructional Resources & Media Services	\$2,500	\$2,500
13	Curriculum & Instructional Staff Development	\$4,250	\$4,250
21	Instructional Leadership	\$5,404	\$5,404
23	School Leadership	\$144,504	\$206,313
31	Guidance, Counseling & Evaluation Services	\$70,081	\$77,281
32	Social Work Services	\$0	\$0
33	Health Services	\$12,477	\$13,024
34	Student (Pupil) Transportation	\$89,311	\$95,864
35	Food Services	\$165,926	\$167,749
36	Cocurricular/Extracurricular Activities	\$161,635	\$227,552
41	General Administration	\$331,756	\$362,575
* 41	Statutorily Required Public Notice-Required Posting	\$1,000	\$1,000
**41	Statutorily Required Public Notice-Lobbying	\$150	\$150
51	Plant Maintenance & Operation	\$382,900	\$482,832
52	Security and Monitoring Services	\$0	\$10,000
53	Data Processing Services	\$40,966	\$44,466
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$430,000	\$530,000
	Debt Service - Interest on long-term debt	\$395,794	\$377,869
	Debt Service - Bond Issuance Cost and Fees	\$750	\$1,000
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	\$12,500	\$14,000
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	\$35,050	\$43,250

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 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 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 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. The terms are defined in Section 305.002, Government Code."

Budget Summary Report for

2022 - 2023 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$1,310,826	#DIV/0!
12	Instructional Resources, Media Services	\$2,500	#DIV/0!
13	Curriculum Development & Staff Development	\$4,250	#DIV/0!
95	Payment to Juvenile Justice AEP	\$0	#DIV/0!
	Total:	\$1,317,576	#DIV/0!
Instructional Support			
21	Instructional Leadership	\$5,404	#DIV/0!
23	School Leadership	\$144,504	#DIV/0!
31	Guidance & Counseling, Evaluation	\$70,081	#DIV/0!
32	Social Work Services	\$0	#DIV/0!
33	Health Services	\$12,477	#DIV/0!
36	Co-curricular/ Extra-curricular Activities	\$161,635	#DIV/0!
	Total	\$394,101	#DIV/0!
Central Administration			
41	General Administration	\$331,756	#DIV/0!
41	publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	#DIV/0!

41 Lobbying	Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$150	#DIV/0!	41 Lobbying
	Total:	\$332,906	#DIV/0!	
District Operations				District Operations
51	Plant Maintenance & Operations	\$382,900	#DIV/0!	51
52	Security and Monitoring	\$0	#DIV/0!	52
53	Data Processing	\$40,966	#DIV/0!	53
34	Student Transportation	\$89,311	#DIV/0!	34
35	Food Services	\$165,926	#DIV/0!	35
	Total:	\$679,103	#DIV/0!	
Debt Service				Debt Service
71	Debt Service	\$826,544	#DIV/0!	71
Other				Other
61	Community Service	\$0	#DIV/0!	61
81	Facilities Acquisition and Construction	\$0	#DIV/0!	81
91	Contracted Instructional Services Between Public schools	\$0	#DIV/0!	91
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	#DIV/0!	92
93	Payments to Fiscal Agents for Shared Service Arrangements	\$12,500	#DIV/0!	93
97	Payments to Tax Increment Funds	\$0	#DIV/0!	97
99	Inter-government charges not Defined in Other codes	\$35,050	#DIV/0!	99
	Total:	\$47,550	#DIV/0!	

Wildorado ISD

2023 - 2024 "Proposed" Budget		
	Aggregate Expenditures	Per Pupil Expenditures
Instruction	\$1,294,143	\$6,222
Instructional Resources, Media Services	\$2,500	\$12
Curriculum Development & Staff Development	\$4,250	\$20
Payment to Juvenile Justice AEP	\$0	\$0
Total:	\$1,300,893	\$6,254
Instructional Leadership	\$5,404	\$26
School Leadership	\$206,313	\$992
Guidance & Counseling, Evaluation	\$77,281	\$372
Social Work Services	\$0	\$0
Health Services	\$13,024	\$63
Co-curricular/ Extra-curricular Activities	\$227,552	\$1,094
Total	\$529,574	\$2,546
		\$0
		\$0
General Administration	\$362,575	\$1,743
publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$5

Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$150	\$1
Total:	\$363,725	\$1,749
Plant Maintenance & Operations	\$482,832	\$2,321
Security and Monitoring	\$10,000	\$48
Data Processing	\$44,466	\$214
Student Transportation	\$95,864	\$461
Food Services	\$167,749	\$806
Total:	\$800,911	\$3,851
Debt Service	\$908,869	\$4,370
Community Service	\$0	\$0
Facilities Acquisition and Construction	\$0	\$0
Contracted Instructional Services Between Public schools	\$0	\$0
Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
Payments to Fiscal Agents for Shared Service Arrangements	\$14,000	\$67
Payments to Tax Increment Funds	\$0	\$0
Inter-government charges not Defined in Other codes	\$43,250	\$208
Total:	\$57,250	\$275