

New Braunfels ISD
Budget Packet
2008-2009

New Braunfels ISD

Budget Packet

2007-2008

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New Braunfels ISD
 State and Local Revenue Projections
 based on State Aid Template

2008-2009 Attendance Rate = .9559	
(3.5% Enroll Growth)	(Refined ADA)
Current Enrollment = 7369 X 1.035 = 7627 X 0.9559 = 7291	
Total State and Local Revenue Based on Current Enrollment = \$48,052,779	
Demographer Projected Enrollment = 7641 X 0.956 = 7304	
Total State and Local Revenue Based on Demographer's Projection = \$48,122,610	

New Braunfels ISD														
Enrollment Comparisons														
2007-08 and 2008-09														
PEIMS Oct. 2007														
2007-2008	Carl Schurz	Lone Star	Seele	Lamar	MP	ME	MI	Klein	Oak Run	NBMS	NBHS	LC*	DAEP	Totals
Student Enrollment	379	433	420	428	647	634	617	0	518	1101	2025	119	38	7,359
May 30, 2008 Projection														
2008-2009	Carl Schurz	Lone Star	Seele	Lamar	MP	ME	MI	Klein	Oak Run	NBMS	NBHS	LC*	DAEP	Totals
Student Enrollment	422	282	414	516	486	357	511	566	513	1168	2086	120	38	7,479

District Name: NEW BRAUNFELS ISD
 County-District No.: 046-901 < (ENTER # WITH DASH, i.e., 001-902)
 Run Date: 5/30/2008
 Date Prepared: _____

HB 1
 Release 3.0
 3/3/2008

PRELIMINARY ESTIMATE OF STATE AID

by Omar Garcia, ESC 13

This template calculates an ESTIMATE of state aid that will be EARNED for the 2007-08 and 2008-09 school years based on my current understanding of HB 1 as passed by the 79th Legislature, 3rd Called Session and applicable provisions passed by the 80th Legislature. It is the responsibility of the user to use the appropriate, correct data. There are general instructions beginning in cell J17.

DATA ENTRY SECTION: Once all data are entered, all calculations are made automatically.

Prior-Year Data:

2005-06 M&O Adopted Tax Rate	1.4600
2005-06 Transportation Allotment	520,881
2005-06 NIFA Allotment	0
"Greater of" Hold Harmless Revenue per WADA	4,905
Is "Greater of" Above From TEA's "S1", "S2", or "S3" calculations?	2
2006-07 Total Refined ADA	6,175.00
2006-07 Adjusted Total Refined ADA	6,175.00
2005 Adjusted CPTD Value	1,913,574,765
2006-07 Transportation Allotment	520,881
2006-07 NIFA Allotment	0
2006-07 I&S Tax Collections	6,932,314
2006-07 EDA Local Share	5,522,646
2006-07 IFA Local Share for Bonded Debt	0
Chapter 41 Data:	
2000-01 Adjusted Hold Harmless Tax Base per WADA	0
1992-93 M&O Tax Collections	0
1992-93 CED Distribution	0
1992-93 Chapter 36 WADA	0.0000
1991 CPTD Property Value	0

2007-08 & 2008-09 Data:

Student Counts:

	2007-08	2008-09
Refined ADA (PreK - 12)	6,917.000	7,291.0000
Refined ADA (Grades 9 thru 12 only)	1,910.000	2,024.0000
Special Education Instructional Arrangement FTEs:		
Homebound (Code 01)	0.3180	0.3180
Hospital Class (Code 02)	0.0000	0.0000
Speech Therapy (Code 00)	10.1050	10.1050
Resource Room (Code 41,42)	191.7280	191.7280
S/C Mild/Mod/Severe (Code 43,44)	47.1270	47.1270
Off Home Campus (Codes 91-98)	2.1720	2.1720
VAC (Code 08)	0.0540	0.0540
State Schools (Code 30)	0.0000	0.0000
Nonpublic Contracts	0.0000	0.0000
Res Care & Treatment (Code 81-89)	0.2390	0.2390
Full-time Early Childhood (Code 45)	0.0000	0.0000
Mainstream ADA	47.8630	40.1600
Career & Technology FTEs	230.0000	272.4700
Compensatory Ed Enrollment	2,760.0000	2,760.0000
FTEs of Pregnant Students	2.8270	2.8270
Bilingual ADA	502.0000	502.0000
G & T Enrollment	345.0000	434.0000
Public Ed Grant Student ADA	0.0000	0.0000
New Instructional Facility ADA	0.0000	565.0000

Property Value Data:

CPTD Value ("T2")
 CPTD Value Adjusted for Decline (see Cell J67)
 CPTD Adjusted for Grade

Tax Year 2006

2,205,462,354
2,205,462,354
2,205,462,354

Tax Year 2007

2,478,993,089
2,478,993,089
2,478,993,089

Tax Collection Data:

M&O Compressed Rate
 M&O Adopted Tax Rate (see NOTE in Cell J73)
 M&O Tax Collections @ Adopted M&O Rate
 I&S Budgeted Tax Collections

2007-08

0.9733
1.0194
22,482,483
8,197,200

2008-09

0.9733
1.0194
25,270,856
9,161,031

Other Data:

Highest Grade Taught
 Square Miles
 Miles From Nearest HS
 Unadjusted Cost of Ed Index
 Transportation Allocation
 TSD Students
 TSB Students
 Total Tax Levy
 Reduction for WADA Sold
 Charge for AP Testing
 Charge for Comp Ed Projects
 Charge for Spec. Ed. Project

2007-08

12
77
0
1.0800
513,914
0.0000
0.0000
0
0
(1,550)
(336,911)
(41,673)

2008-09

12
77
0
1.0800
513,914
0.0000
0.0000
0
0
(1,550)
(336,911)
(41,673)

District Status - 'Y' if Ch 41 (note Column G - see instructions)**New Chapter 41 district? (see instructions in Cell J93)**

Tuition Pd If < 12 Grades
 Bond Payment
 # WADA Sold to a Chapter 41 District
 Payments From a Chapter 41 District
 Portion of District's Gross Profit Sent to Another Entity
 Number of Teachers, Librarians, Nurses, and Counselor FTEs
 # of Full-time Employees (excluding admin & teachers, etc)
 # of Part-time Employees (excluding administrators)

n
n
0
8,999,555
0.0000
0
0
0
485.0000
376
16

n
n
0
8,999,555
0.0000
0
0
0
499.0000
382
16

Chapter 41 Data:

Enrollment
 # of Non-Resident Students Who Are Charged Tuition
 CAD Cost
 CAD Cost Paid by Partner(s), if applicable
 # of Resident Students Being Educated by Another District
 for which the District is Paying Tuition
 Amount of Tuition Paid per Student
 New Instructional Facilities Allotment

2007-08

0
0
0
0
0
0
0
0
0
0

2007-08

0
0
0
0
0
0
0
0
0
141,250

CALCULATED DATA SECTION:

Total Refined ADA
Total Adjusted Refined ADA *
 Total Special Ed FTEs
 Total Spec Ed Weighted FTEs
 Regular Program ADA
 Minimum ADA

2007-08 HB1	2008-09 HB1
6,917.0000	7,291.0000
6,917.0000	7,291.0000
251.7430	251.7430
774.6686	774.6686
6,435.2570	6,766.7870
0.0000	0.0000

* The Total Adjusted Refined ADA in Cells D10 and E10 is calculated assuming there will not be sufficient funds available to recognize ADA declines at the 2% level. The .98 multiplier in the formula in these cells has been changed to .9681, which is the multiplier that was used for the 2005-06 school year.

Small District Adj Weight
 Basic Allotment (BA)
 Adjusted Basic Allotment (ABA)
 Small District Adjustment
 Mid-Sized District Adjustment
 Adjusted Allotment (AA)
 Tax Collection Limit for DTR
 Weighted ADA (WADA)
 Weighted ADA (WADA) for Mid-size Chapter 41 Districts Under HB 1
 Total M&O Tax Effort
HB 1:
 Amount of M&O Taxes Collected per Penny of Adopted Rate
 M&O Collections Attributed to Compressed Rate (or lower rate, if applicable)
 Tax Effort @ Compressed Rate (or lower rate, if applicable)
DTR for First Level of Tier II (compressed rate - .86)
 # of M&O Pennies Adopted Above Compressed Rate (max = 4 in 07-08; 6 in 08-09)
 M&O Collections Attributed to # of Pennies (max = 4 in 07-08; 6 in 08-09) Above Compressed Rate
DTR for Second Level of Tier II
 # of M&O Pennies Beyond the 4 Pennies Above the Compressed Rate
 M&O Collections Attributed to the Pennies Beyond the 4 or 6 Pennies Above the Compressed Rate
DTR for Third Level of Tier II

 LR for First Level of Tier II
 LR for Second Level of Tier II
 LR for Third Level of Tier II

2007-08 HB1	2008-09 HB1
0.00025	0.00025
3,135	3,218
3,313	3,401
3,313	3,401
0	0
3,313	3,401
8,457.4479	8,851.4474
8,457.4479	8,851.4474
1.0194	1.0194
220,551	247,904
21,466,186	24,128,514
0.9733	0.9733
0.1133	0.1133
4.0000	4.6080
882,202	1,142,342
0.0400	0.0461
0.6080	0.0000
134,095	0
0.0061	0.0000
2,498,789	2,808,699
882,202	1,142,342
134,095	0

District Name: NEW BRAUNFELS ISD
 County-District No.: 046-901
 Run Date: 30-May-08

HB 1
 Release 3.0
 3/3/2008

Summary of Finances
2008-09 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	7,291.0000
Special Education FTE	251.7430
Career & Technology FTE	272.4700
Regular Program ADA	6,766.7870
CPTD Property Value	2,478,993,089
Adjusted CPTD Property Value	2,478,993,089
Unadjusted Cost of Education Index	1.0800
Adjusted Cost of Education Index	1.0800
Total M&O Tax Collections	25,270,856

Program Intent Code

11	Regular Block Grant	23,013,843
23	Regular Special Education Block Grant	2,634,648
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	150,243
23	Residential Care & Treatment Allotment	3,251
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	(41,673)
22	Career & Technology Block Grant	1,251,005
21	Gifted & Talented Block Grant	148,780
	Less: Charge for Dist. Share of AP Tests	(1,550)
24/30	Compensatory Education Block Grant	1,877,352
24/30	Compensatory Ed Pregnant Allotment	23,171
	Less: Charge for Share of TEC 42.152 Projects	(336,911)
25	Bilingual Education Block Grant	170,730
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	141,250
99	Transportation	513,914
	Total Cost of Tier I	29,548,053
	LESS: Local Share	21,319,341
	Tier I State Aid	8,228,712
	Tier II State Aid for First Level @ \$37.42	944,037
	Tier II State Aid for Second Level @ \$50.98	937,044
	Tier II State Aid for Third Level @ \$31.95	0
	Total Tier II State Aid	1,881,081
	Continuation of \$110 per WADA Allotment:	973,659
	If district is Budget Balanced or Chapter 41:	
	Less: Gain Resulting From Amendment to	
	Article VII, Section 5 of the Texas Constitution	0
	Net \$110 per WADA Allotment	973,659

District Name: NEW BRAUNFELS ISD
 County-District No.: 046-901
 Run Date: 5/30/2008

HB 1
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Summary of Finances, Cont'd
 2008-09 School Year

Existing Debt Allotment	211,285
Instructional Facilities Allotment (IFA)	0
Technology Allotment	214,501
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	11,079,811
Salary Allotment (\$2,500 x # Teachers, etc) (Sec 42.2516(b)(2))	1,247,500
High School Allotment (\$275 x Gr 9-12 ADA) (Sec 42.2516(b)(3))	556,600
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	195,000
HB 1 (80th Session) Rider 86 Allotment per WADA (\$23.63)	209,160
Other Programs	
"New" Salary Transition Entitlement (set to zero)	0
Hold Harmless Additional State Aid (set to zero)	0
Additional State Aid for Employee Benefits (set to zero)	0
Transfer Payment to TX School for the Deaf	0
Transfer Payment to TX School for the Blind	0
State Aid Reduction for WADA Sold	0
Total Other Programs	<u>0</u>
TOTAL STATE AID - ALL FUNDS	<u>22,993,209</u>

Fund / Revenue Code	Recap of State Aid By Funding Source:	
199 / 5811	Available School Fund	2,766,800
199 / 5812	\$110 per WADA	973,659
199 / 5812	Foundation School Fund (FSF) - See Recap Below	18,270,363
	Total State Aid - Fund 199	22,010,822
411 / 5829	TIF Fund (Technology Allotment)	214,501
	Total State Aid - Fund 411	214,501
429	High School Allotment - Fund 429 (may be 423 thru 428 rolled up to 429 in PEIMS)	556,600
599	Chapter 46 Existing Debt Allotment	211,285
599	Chapter 46 Instructional Facilities Allotment	0
	Total State Aid - Fund 599	211,285
	TOTAL STATE AID - ALL FUNDS	<u>22,993,208</u>

Recap of FSF Funding Source:	
Tier I State Aid	8,228,712
Total Tier II State Aid	1,881,081
Additional State Aid for Tax Reduction (Sec 42.2516(b)(1))	11,079,811
Less: High School Allotment (separate fund code)	(556,600)
Staff Allotment (\$500 x F-T employees + \$250 x P-T emp)	195,000
Rider 86 Allotment (\$23.63 per WADA)	209,160
Total Other Programs	0
Penalty for Setting M&O Rate Less Than Compressed Rate	0
Reduction for "Excess" Revenue	0
Less: Available School Fund	(2,766,800)
	18,270,363

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:

M&O Revenue From State (not including Fund 599)	22,781,923
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	24,128,514
M&O Revenue From Local Taxes (for first \$.04 (\$.06 in 08-09) above compressed rate; no recapture)	1,142,342
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.04 (or \$.06))	0
2007-08 TOTAL STATE/LOCAL M&O REVENUE	48,052,779

Comparison of HB 1 State Aid to Hold Harmless Base:

Hold Harmless Base Revenue (the "greater of" amount)	43,416,349
Less: Net Gain (@ \$1.50) From Chapter 41 Partnership	0
Salary Allotment	1,247,500
High School Allotment	556,600
Total Base Revenue	45,220,449
Staff Allotment	195,000
Total Revenue for HB 1 Comparison	45,415,449
M&O Revenue From State (up to compressed rate) From Cell F150	22,781,923
Less: Technology Allotment	(214,501)
Less: Levels 2 & 3 of Tier II	(937,044)
Less: Rider 86 Allotment	(209,160)
Less: Adjustment to Additional State Aid for Tax Reduction	(134,283)
Add Back: TSD & TSB Charges	0
Add Back: Penalty for Setting M&O Tax Rate Below Compressed Rate	0
M&O Revenue From Local Taxes (up to compressed rate and net of recapture)	24,128,514
Total Revenue	45,415,449

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:	
State's Share of Tier I	8,228,712
Tier II Aid (including Level 2)	1,881,081
Total Taxes Collected (including taxes collected on the \$.04 above the compressed rate)	25,270,856
Total Revenue	35,380,649
WADA	8,851.4474
COST PER WADA	3,997

Number of WADA District Allowed to Sell:	
Portion of State Aid Paid From Foundation Fund	19,244,022
Cost per WADA	3,997
WADA DISTRICT CAN SELL	4,814.4241

Hold Harmless Level per WADA	4,905
-------------------------------------	--------------

2007-08 & 2008-09 WADA (2007-08 = Greater of D28 or D29) (2008-09 = Greater of E28 or E29)	8,457,4479	8,851,4474
HB 1 Hold Harmless Base Level (2007-08 = D66 * D68) (2008-09 = D66 * E68)	41,483,782	43,416,349
Salary Allotment	1,212,500	1,247,500
High School Allotment	525,250	556,600
TEA's Revenue Target	43,221,532	45,220,449

HB 1 Total Revenue -- The following are TEA's "S4" calculations	2007-08 HB1	2008-09 HB1
Tier I State Aid Under HB 1	8,414,387	8,228,712
Tier II State Aid Under HB 1	993,955	944,037
\$110 per WADA Entitlement	930,319	973,659
New Salary Transition Entitlement	0	0
Hold Harmless Additional State Aid	0	0
Additional Aid for School Employee Benefits	0	0
Net Gain Retained From Chapter 41 Partnership (see Cell F100)	0	0
M&O Tax Collections @ Compressed Rate	21,466,186	24,128,514
Chapter 41 Recapture @ Compressed Rate	0	0
HB 1 Total State/Local "S4" Revenue	31,804,847	34,274,922
Additional State Aid for Tax Reduction (TEC 42.2516(b))	11,416,685	10,945,528
Adjustments to Additional State Aid for Tax Reduction (see calculations beginning on row 122 below)	(6,967)	134,283
Total Additional State Aid for Tax Reduction	11,409,718	11,079,811
Penalty for Setting M&O Tax Rate Less Than Compressed Rate	0	0
Reduction to HB 1 Total State/Local Revenue ("excess" revenue)	0	0

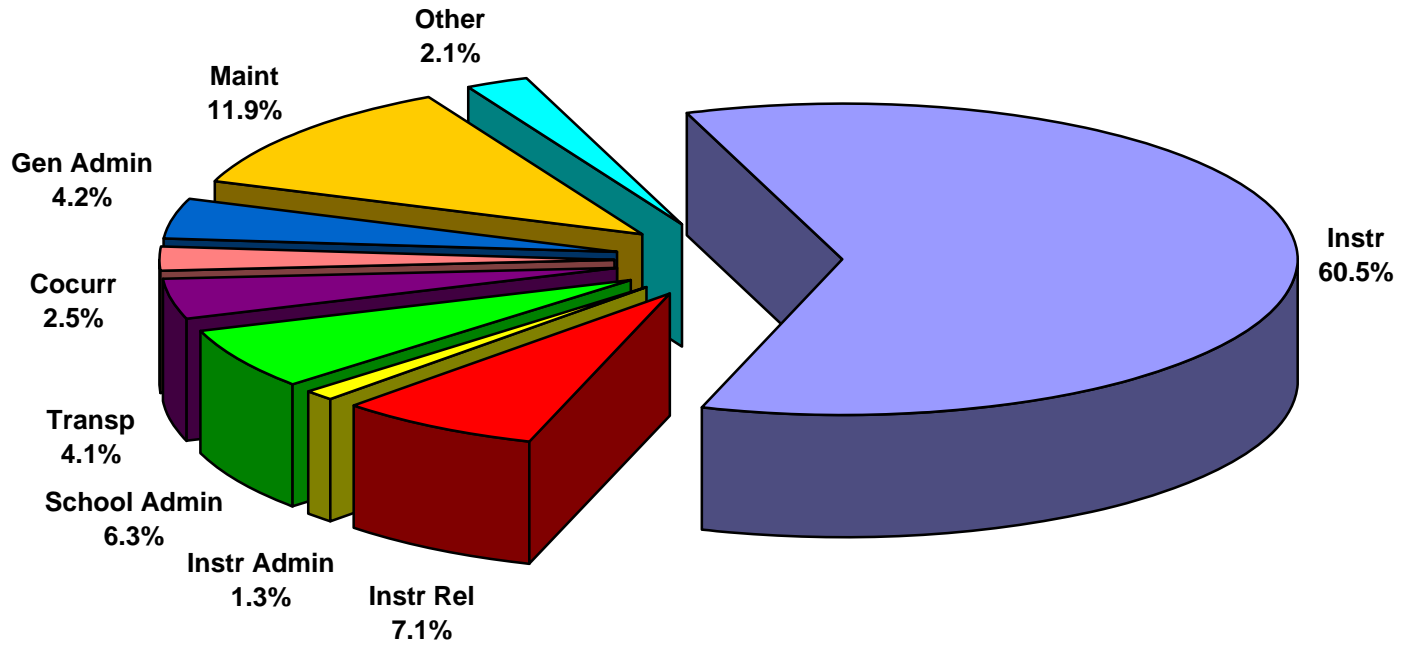
Gain From Option 4 Chapter 41 Partnership:	2007-08 HB1	2008-09 HB1
Section 42.2516(d) - Gain Using Compressed Rate + Up to \$.04, if applicable		
Tier I State Aid	8,414,387	8,228,712
Tier II State Aid (Levels 1 & 2)	1,699,754	1,881,081
M&O Taxes Collected	22,348,388	25,270,856
Total State/Local Revenue	32,462,529	35,380,649
WADA	8,457,4479	8,851,4474
State/Local Revenue per WADA	3,838	3,997
Number of WADA Sold to Chapter 41 District(s)	0.0000	0.0000
Charge for Selling WADA	0	0
Payments Received From Chapter 41 District(s)	0	0
Gross Profit From Option 4 Chapter 41 Partnership	0	0
Note: If district retains this net gain, the HB 1 hold harmless amount or 'excess' amount will be decreased/increased accordingly. If district sends all of this amount to another entity, there will be no offset to the HB 1 hold harmless amount or to the 'excess' amount.		
Portion of Gross Profit Sent to Another Entity	0	0
Net Profit from Option 4 Chapter 41 Partnership	0	0
Note: For the applicable year, this amount will reduce the district's Additional State Aid for Tax Reduction in Cell D88 and/or E88 by the same amount, or if applicable, increase the district's 'excess' revenue in Cells D93 and/or E93 by the same amount.		

NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
GENERAL OPERATING FUND
2008-2009 PROPOSED BUDGET

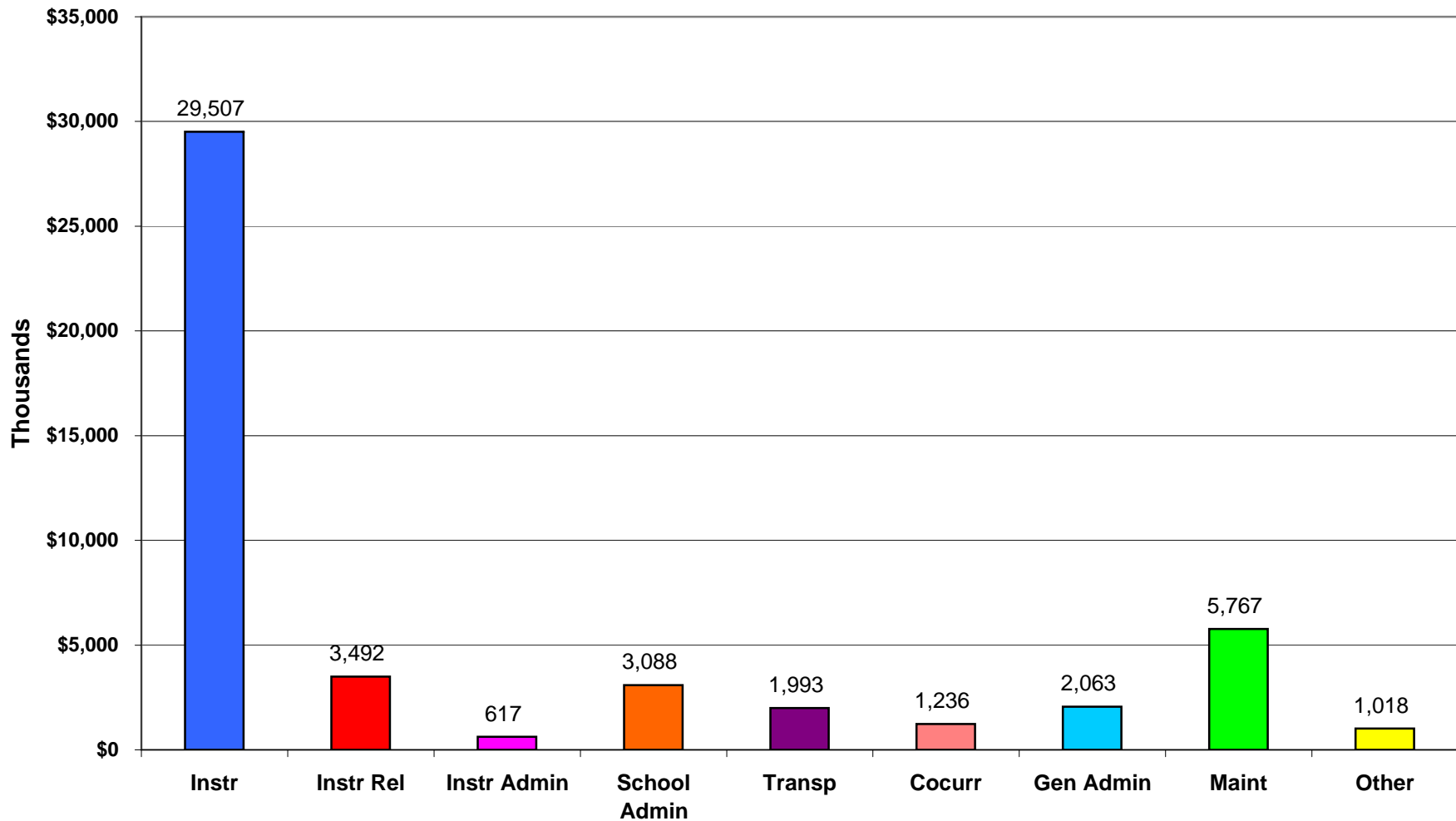
	07-08		Difference		08-09	
	<u>Current Budget</u>		<u>Inc/Dec</u>	<u>%</u>	<u>Proposed</u>	
REVENUE						
Property Taxes	26,087,011	55.3%	(816,155)	-3.13%	25,270,856	51.8%
Other Local Sources	1,180,550	2.5%	15,450	1.31%	1,196,000	2.5%
State Sources	19,749,815	41.8%	2,414,441	12.23%	22,164,256	45.4%
Federal Sources	<u>180,000</u>	0.4%	(30,000)	-16.67%	<u>150,000</u>	0.3%
TOTAL REVENUE	47,197,376	100.0%	1,583,736	3.36%	48,781,112	100.0%
EXPENDITURES						
11 Instruction	27,080,265	57.4%	2,426,294	8.96%	29,506,559	60.5%
12 Inst Resources/Media Svc	734,696	1.6%	55,000	7.49%	789,696	1.6%
13 Curr & Inst Staff Dev	355,304	0.8%		0.00%	355,304	0.7%
21 Instructional Leadership	616,716	1.3%		0.00%	616,716	1.3%
23 School Leadership	3,043,499	6.4%	45,000	1.48%	3,088,499	6.3%
31 Guidance & Counseling	1,667,416	3.5%	61,600	3.69%	1,729,016	3.5%
32 Social Work Services	63,800	0.1%		0.00%	63,800	0.1%
33 Health Services	499,637	1.1%	55,000	11.01%	554,637	1.1%
34 Transportation	2,223,149	4.7%	(229,835)	-10.34%	1,993,314	4.1%
36 Cocurricular Activities	1,157,194	2.5%	78,573	6.79%	1,235,767	2.5%
41 General Administration	2,027,606	4.3%	35,000	1.73%	2,062,606	4.2%
51 Maintenance	4,947,050	10.5%	819,654	16.57%	5,766,704	11.8%
52 Security Services	36,460	0.1%	8,600	23.59%	45,060	0.1%
53 Data Processing	614,936	1.3%	49,225	8.00%	664,161	1.4%
61 Community Services	308,348	0.7%		0.00%	308,348	0.6%
81 Facilities Acquisition & Const	<u>1,795,800</u>	3.8%	(1,795,800)	-100.00%	-	0.0%
TOTAL EXPENDITURES	47,171,876	99.9%	1,608,311	3.41%	48,780,187	100.0%
Plus Other Sources						
Less Other Uses	25,500	0.1%			0	
NET ACTIVITY FOR YEAR	0	100.0%			925	

High School Allotment Funds can be used to pay a portion of certain teachers salaries. This could be a reduction to the General Fund of approximately (200,000)

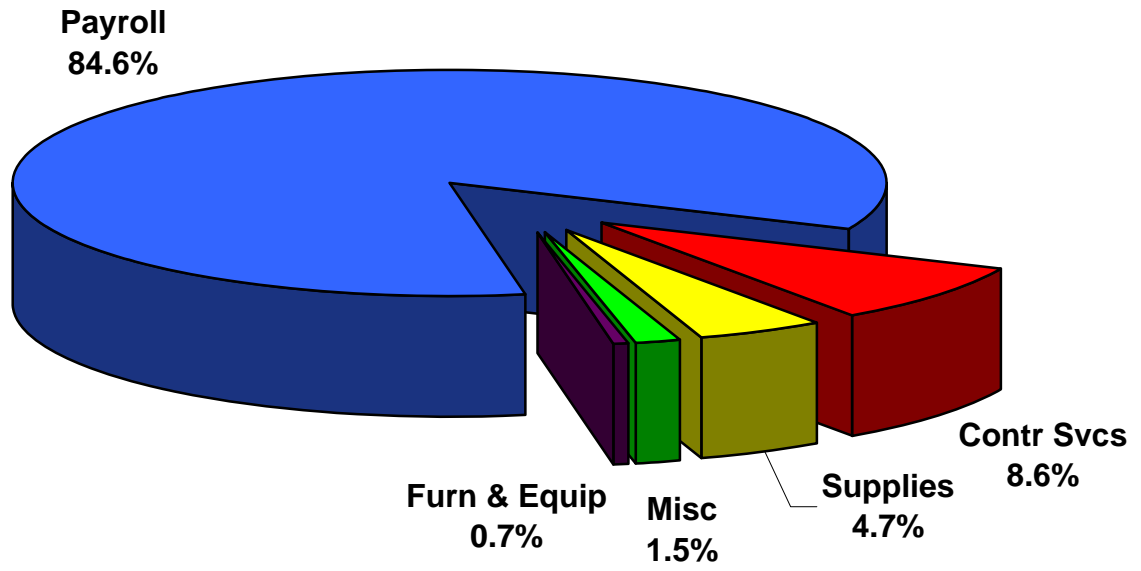
**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
2008-09 GENERAL FUND EXPENDITURES BY FUNCTION**



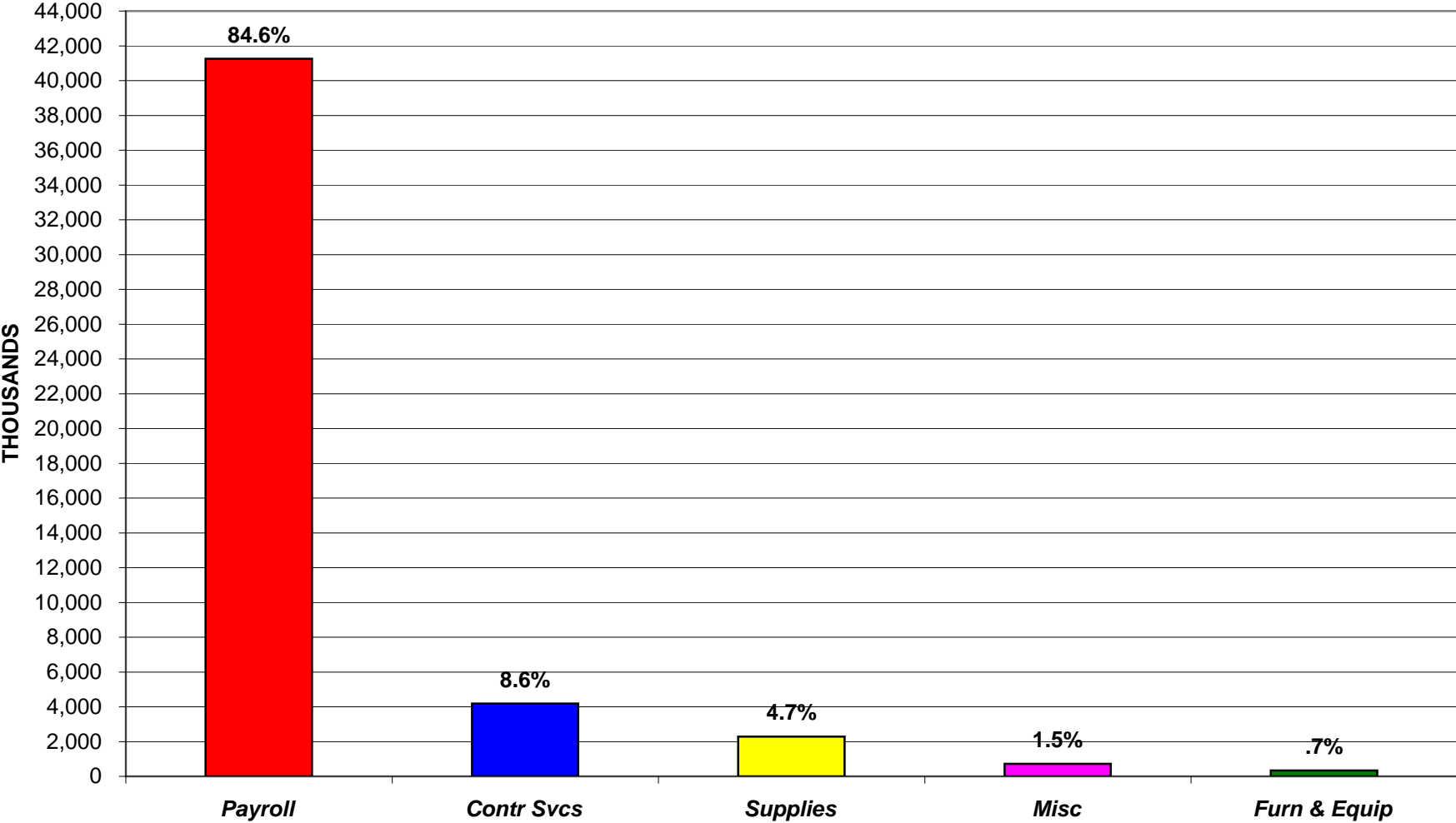
**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
2008-09 Budgeted Expenditures by Function**



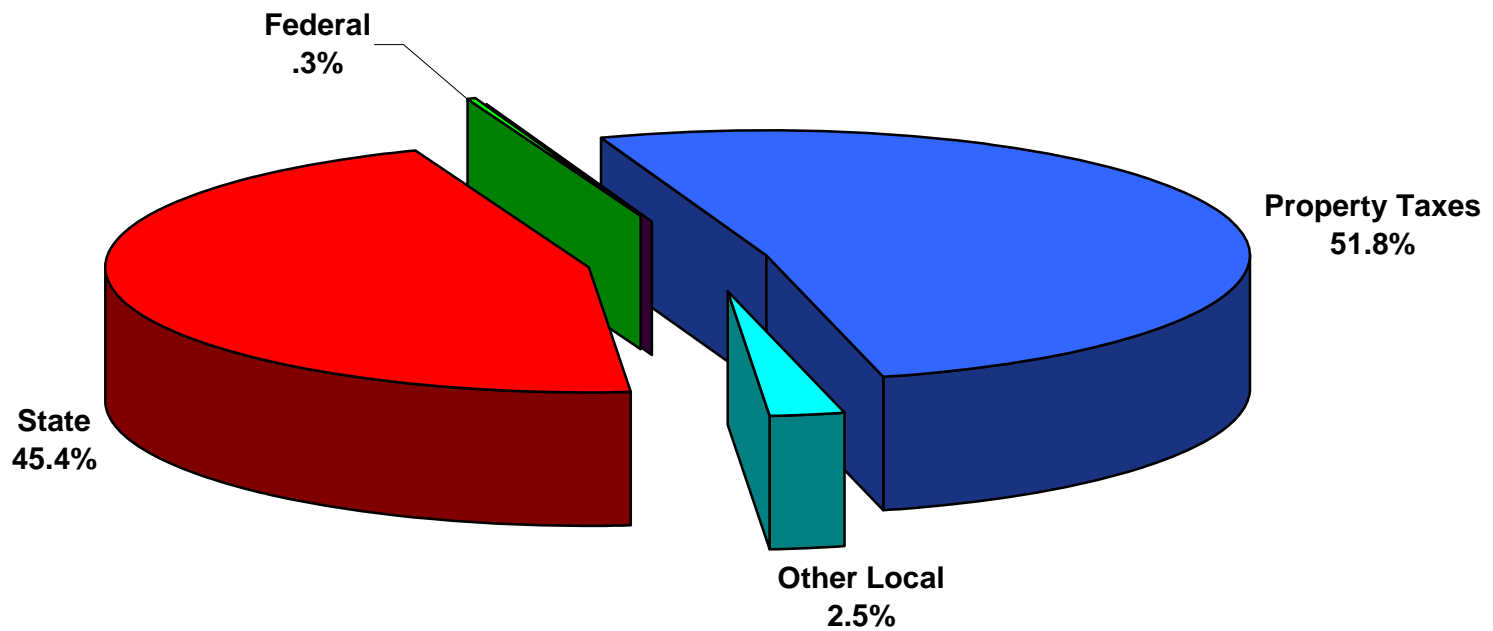
**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
2008-09 General Fund Expenditures by Object**



**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
2008-09 Expenditure Budget by Object**



**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
2008-09 GENERAL FUND REVENUE**



**NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
SUMMARY OF GENERAL FUND CHANGES
2008-2009**

STAFF CHANGES

Add teachers for student growth	12.00	660,000
Add aides for student growth	3.00	56,100
Reduction of 2 Instructional Specialists	(2.00)	(110,000)
Principal for Klein Rd Elem	1.00	90,000
Office staff for Klein Rd Elem	3.00	65,000
Counselor for Klein Rd Elem	1.00	61,600
Nurse for Klein Rd Elem	1.00	55,000
Librarian for Klein Rd Elem	1.00	55,000
Custodians for Klein Rd Elem	5.00	105,000
Add 2.12 Career Tech teachers	2.12	120,840
Add custodian for Oak Run	1.00	21,000
Add custodian for Field House	1.00	21,000
	<hr/>	<hr/>
Total Professional and Support Staff Changes	29.12	1,200,540

Set aside for salary increase of \$1,500 teachers, nurses, librarians and 3.5% for all others		1,310,750
Increase athletic stipends and extra days for HS and MS		45,950
Increase extra duty for game workers		5,000
Increase cost for TRS On-Behalf (Offset by equal revenue change)		153,434
		<hr/>
Total Other Payroll Cost Changes		1,515,134

TOTAL PERSONNEL COSTS **2,715,674**

OTHER BUDGETED ITEMS AND REDUCTIONS

Maintenance & Custodial

Increase cost for maintenance and custodial services and supplies	79,332
Increase cost for maintenance vehicle fuel, oil, and parts	13,029
Increase cost for maintenance misc operating expense	6,021
Increase cost of maintenance security monitoring services	7,100
Increase utilities for Klein Rd campus	152,000
Increase in utility costs	351,795
Increase cost for grounds maintenance supplies and materials	27,977
Tractor and shredder needed for Klein Rd campus	30,000
Custodial equipment needed for Klein Rd campus	12,500

Athletics

Increase cost for game officials (addition of Oak Run)	3,850
Increase cost for contracted maintenance for athletics (addition of Oak Run)	2,250
Increase cost of supplies and materials for athletics (addition of Oak Run)	9,724
Increase travel and misc operating expense for athletics (addition of Oak Run)	11,799
Increase game security	1,500

Career Tech Program

Supplies & materials for NBMS Synergistics	15,000
--	--------

Increase for Career Tech supplies and materials	3,434
Increase Career Tech student travel	8,105
<u>Student PEIMS Administration</u>	
Increase cost of Gradespeed	3,000
Increase cost of Pentamation	6,442
Additional 3 months of Pentamation	24,783
Estimated conversion costs - ESC XX	15,000
<u>Transportation</u>	
Increase for vehicle maintenance and repair	1,300
Increase for cost of fuel and oil	43,975
Increase for cost of repair parts	4,950
Reduction in transportation credit (reclassification of trip charges)	30,000
Reduction in capital expenditures - vehicles (3 reg buses, 1 spec needs, 1 Exp)	(310,060)
<u>General Administration</u>	
Increase for legal expense	15,000
Increase for appraisal district fees	15,000
Increase for financial system software and support - Pentamation	5,000
<u>Facilities Acquisition and Construction</u>	
Reduction in capital outlay	(1,795,800)
<u>Klein Rd Elementary</u>	
Start up costs to include misc operating, supplies to build inventory, and misc equipment (nurse)	98,631
TOTAL OTHER BUDGETED ITEMS	(1,107,363)
TOTAL EXPENDITURE BUDGET CHANGES	1,608,311

New Braunfels ISD

Proposed Tax Rates

2008-2009

Historical Rates compared to Proposed Rates

	2005-2006	2006-2007	2007-2008	Proposed 2008-2009
M&O	1.46	1.343	1.019	1.019
I&S	0.351	0.310	.32586	0.32586
Total Rate	1.811	1.653	1.34486	1.34486

Projected Increase in Local Appraisal Values

2007-2008	\$2,205,462,354.00		
2008-2009	\$2,478,993,089.00	\$273,530,735.00	7.06 %

NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT
FIXED COSTS (Estimated) - KLEIN ROAD ELEMENTARY

Librarian	55,000
Campus Administration (1prin, 3 clerical)	170,500 *
Counselor	61,600
Nurse	55,000
Custodians (5)	121,000
Utilities	<u>175,500</u>
	638,600

*Does not include AP since this position would have been located somewhere else if Klein Road was not opening

**New Braunfels Independent School District
2008-09
Per Capita Allocations**

	Proj Enroll Budg	2007-08 Budget	2008-09 Amount	Difference
High School @ \$122/ student	2,093	244,000	255,346	11,346
Middle School (2) @ \$130/student	1,684	143,780	218,920	75,140
Elementary (8) @ \$120/student	3,604	490,200	432,480	(57,720)
Total	7,381	877,980	906,746	28,766

	Proj Enroll	2007-08 Per Cap Allocation	2008-09 Per Cap Allocation	Change from 07-08
High School	2,093	244,000	255,346	11,346
Middle School	1,189	143,780	154,570	10,790
Oak run	495	64,080	64,350	270
Lone Star	306	52,440	36,720	(15,720)
Carl Schurz	418	45,000	50,160	5,160
Seele	413	50,040	49,560	(480)
Lamar	498	50,040	59,760	9,720
Memorial Primary	477	80,160	57,240	(22,920)
Memorial Elementary	389	74,040	46,680	(27,360)
Memorial Intermediate	531	74,400	63,720	(10,680)
Klein Rd Elementary	572	0	68,640	68,640
	7,381	877,980	906,746	28,766

COMAL ISD

	2007-2008	2008-2009
0	\$40,075	\$41,500
1	\$40,075	\$42,100
2	\$40,575	\$42,100
3	\$41,075	\$42,600
4	\$41,575	\$43,100
5	\$42,075	\$43,600
6	\$42,575	\$44,100
7	\$43,075	\$44,600
8	\$43,575	\$45,100
9	\$44,075	\$45,600
10	\$44,575	\$46,100
11	\$45,075	\$46,600
12	\$45,575	\$47,100
13	\$46,075	\$47,600
14	\$46,575	\$48,100
15	\$47,575	\$48,600
16	\$48,075	\$49,600
17	\$49,075	\$50,100
18	\$49,575	\$51,100
19	\$50,575	\$51,600
20	\$51,075	\$52,600
21	\$51,575	\$53,100
22	\$52,575	\$53,600
23	\$53,075	\$54,600
24	\$53,575	\$55,100
25	\$54,075	\$55,600

NEW BRAUNFELS ISD

	2007-2008	Proposed*
0	\$40,500	\$41,800
1	\$40,700	\$42,000
2	\$40,900	\$42,200
3	\$41,100	\$42,400
4	\$41,685	\$42,600
5	\$42,005	\$43,185
6	\$42,912	\$43,505
7	\$43,312	\$44,412
8	\$43,512	\$44,812
9	\$44,161	\$45,012
10	\$44,813	\$45,661
11	\$45,358	\$46,313
12	\$45,927	\$46,858
13	\$46,579	\$47,427
14	\$47,257	\$48,079
15	\$48,206	\$48,757
16	\$48,958	\$49,706
17	\$49,458	\$50,458
18	\$49,858	\$50,958
19	\$50,476	\$51,358
20	\$51,191	\$51,976
21	\$51,976	\$52,691
22	\$52,726	\$53,476
23	\$53,218	\$54,226
24	\$53,818	\$54,718
25	\$54,448	\$55,318

**Difference
Comal-NB**

?
-\$100
\$100
-\$200
-\$500
-\$415
-\$595
-\$188
-\$288
-\$588
-\$439
-\$287
-\$242
-\$173
-\$21
\$157
\$106
\$358
-\$142
-\$242
-\$624
-\$409
-\$124
-\$374
-\$382
-\$282

SCUC ISD

	2007-2008	Proposed 1600
0	\$43,000	\$44,600
1	\$43,101	
2	\$43,200	
3	\$43,306	
4	\$43,662	
5	\$44,073	
6	\$44,563	
7	\$45,081	
8	\$45,618	
9	\$46,151	
10	\$46,687	
11	\$47,368	
12	\$48,202	
13	\$49,036	
14	\$49,702	
15	\$50,369	
16	\$51,035	
17	\$51,703	
18	\$52,368	
19	\$53,036	
20	\$53,535	
21	\$54,036	
22	\$54,536	
23	\$55,035	
24	\$55,536	
25	\$56,036	

*TASB Proposal of 3.75% General Increase (\$1780) plus additional adjustments to step 2, 3, 4, 5, 6, 9, & 10
Salary schedule shown is \$1500 increase

New Braunfels ISD
Budget
2008-2009

Costs of Program Changes/Additions

1. Expanding art to full-time positions All Elementary Campuses	2 FTE's	\$114,000
2. Expanding music to full-time positions All Elementary Campuses	2 FTE's	\$114,000
3. Adding PE positions above 500 Enrollment at Elementary		
Teacher	3 FTE's	\$171,000
Aide	3 FTE's	\$ 48,618
4. Add additional FTE's to Accommodate ½ GT FTE's at Elem.	1 FTE	\$ 57,000
5. Add Assistant Principals at Memorial Elementary, Seele, Carl Schurz and Lone Star	4 FTE's	\$230,560
6. Add CIS positions (see Board Document, attached)		
Full time position at all campuses		\$ 75,000
Full time all campuses but MP and Lamar		\$ 50,000
Full time all campuses but Seele, Lamar, Me and MP		\$ 25,000
7. Fencing around Elementary Campuses (See Attachment)		\$118,763
8. New uniforms (24) for Freshman and JV Cheerleaders (See attachment)		\$ 4,597
9. Additional poms (10 sets) for Varsity Cheerleaders (See Attachment)		\$ 399
10. Adding UIL Wrestling at High School (See Attachment)		\$ 10,465
11. Addition of Computers at Oak Run, NBMS, Elementaries To achieve three (3) computers per classroom		\$351,706
12. Refresh Computers at Oak Run, NBMS and all Elementaries		\$331,224
13. Refresh Computers at High School		\$ 60,000

These item requests have been cut from the budget

14. Add Mechanic and Mechanic Helper at Klein Road Satellite Transportation	\$ 57,700
15. Replace three regular route buses	\$229,665
Replace two special needs buses	\$163,564
Replace one nine person SUV	\$ 25,565
16. Increase in Science Supplies High School and Middle Schools	\$ 75,000

Notes

The following is a list of additional notes for some of the items on this list:

All excess revenue in the Proposed 2008-2009 budget has been coded to Function 81 - Facilities Acquisition and Construction. If we choose to reduce Function 81 to a negative figure, and not cut other funding, we will be adopting a deficit budget.

Items 1 through 5 should be self explanatory. To add any combination of these items to the 2008-2009 budget is a direct add to the expenditure column and will result in a reduction in Function 81 - Facilities Acquisition and Construction.

6. We have included \$200,000 in the 2008-2009 budget for Community In Schools. We were asked to provide cost information to increase the amount of services provided by CIS. Dr. Pursch has prepared a board document for your review. The options would require from \$25,000 to \$75,000 additional dollars to be added to the general fund.
7. The Proposed Fencing - New and Repairs quote that Mr. Stoker has compiled includes costs for adding and replacing existing fencing at the high school. The high school fencing will be funded this Summer through our Safe Schools Grant.
8. Ms. Catilleja has provided documentation requesting additional cheerleader uniforms and poms.
- 9.
10. Rick Hodges has visited with Coach Caniford, Mr. Smith, and I about adding a Wrestling program at high school next year. I have attached the proposed budget that he has submitted to me.

Mr. Hodges has indicated to me that the parents and other supporters of the wrestling program would be willing to provide the funding to implement the program.

11. To reach a goal of three (3) computers per classroom in K-8 grade would require an additional 287 computers. We still have funds that were set aside for technology that would cover this expenditure.
12. The district has not met the goal of refreshing computers once they are seven (7) years old. To accomplish this task would require an additional 271 computers in grades K-8.

The combination purchase of 11 and 12 would leave approximately \$1.2 million in the designated technology fund.

13. The refresh at High School would cost approximately \$60,000.
14. Ms. Phillips had requested an extra mechanic and mechanic helper at the Klein Road

satellite transportation center to avoid shuttling buses back to high school for repairs and maintenance. We cut these positions to help balance the budget.

15. Ms. Phillips also had requested three (3) regular route replacement buses and (2) special needs replacement buses. These have also been cut to balance the budget.

With the reduction in the number of routes due to K-5 Community Schools and triple tiering routes by staggering start times at the campuses, we can get by without ordering regular route bus replacements this year. However, the special needs buses are really needed for next year.

The nine (9) passenger SUV that we currently own has over 150,000 miles on it. If we intend to continue to use an SUV to transport faculty and staff to training or small groups of students, we really need to consider replacing this vehicle.

16. Due to the lack of science supplies at High School and Middle School last year, we spent \$75,000 at High School and \$25,000 at Middle School to get them in good shape. We originally budgeted \$75,000 additional for supplies this year. However, we cut these funds also in order to balance the budget. I believe that we have the departments in good shape and can get by o.k. this year with our normal allotments.



New Braunfels Independent School District Board of Trustees Document

Meeting Date: June 2, 2008

Report Item: Communities in Schools staffing recommendation and Options

Administrative Consideration:

In the past years NBISD has contracted with Communities in Schools (CIS) for one fulltime CIS Social worker at each of our 10 schools (not including the Learning Center/DAEP). The 2007-2008 expenditure for this contract was approximately \$192,500. This spring the NBISD board approved a formal request form CIS to increase the per staff allotment from \$19,000 to \$25,000. While this salary increase was well deserved by CIS social workers it has impacted the ability of NBISD to fully fund the same number of CIS positions for 2008-2009. After several conversations with Cris Douglas at CIS the following recommendation and options are presented for your consideration.

Supporting Information/Document:

The CIS contract amount of \$200,000 is currently budgeted in State Compensatory Education funds.

	Carl Schurz	Lone Star	Seele	Lamar	MP	ME	MI	Klein	MS	Oak Run	HS	Total
Recommended												
CIS \$200,000	1	1	0.5	0*	0*	0.5	1	1	1	1	1	8
Option-\$225,000	1	1	0.5	0.5	0.5	0.5	1	1	1	1	1	9
Option \$250,000	1	1	1	0.5	0.5	1	1	1	1	1	1	10
Option \$275,000	1	1	1	1	1	1	1	1	1	1	1	11

*LP & MP split 1 FTE social worker from SSSH grant

Respectfully submitted by:

Approved by:

Victoria Pursch
Assistant Superintendent

Michael T. Smith
Superintendent of Schools

New Braunfels ISD

Proposed Fencing - New and Repairs

2008

Carl Schurz:

Repair and Replace Approximately 188 LF of 6' Tall, 9 Gage, Chain Link Fence.

Total \$2,802.00

Lamar:

Install Approximately 130 LF of 6' Tall, 9 Gage, Chain Link Fence. Also Included: (1) 4' Walk Gate, (2) 6' Walk Gates, (1) 20' Double Gate.

Total \$3,850.00

Lone Star:

No Fencing Upgrades Needed.

Seele:

Install Approximately 1,459 LF of 6' Tall, 9 Gage, Chain Link Fence. Also Included: (3) 4' Walk Gate, (2) 5' Walk Gates, (1) 12' Drive Gate, (1) 20' Double Gate. Also, Repair and Replace Approximately 325 LF of 6' Tall, 9 Gage, Chain Link Fence.

Total \$22,818.00

Memorial Primary:

Install Approximately 1,107 LF of 6' Tall, 9 Gage, Chain Link Fence. Also Included: (2) 4' Walk Gate, (1) 10' Drive Gates, (1) 12' Drive Gate, (1) 28' Double Gate, (1) 30' Double Gate. Also, Repair and Replace Approximately 407 LF of 6' Tall, 9 Gage, Chain Link Fence.

Total \$18,088.00

Memorial Elementary:

Install Approximately 1,170 LF of 6' Tall, 9 Gage, Chain Link Fence. Also Included: (1) 5' Walk Gate, (1) 6' Walk Gate, (1) 10' Drive Gates, (1) 12' Drive Gate, (1) 18' Double Gate, (1) 20' Double Gate. Also, Repair and Replace Approximately 350 LF of 6' Tall, 9 Gage, Chain Link Fence.

Total \$20,311.00

Memorial Intermediate:

Install Approximately 1,312 LF of 6' Tall, 9 Gage, Chain Link Fence. Also Included: (2) 4' Walk Gate, (2) 12' Drive Gate, (2) 20' Double Gate. Also,

Total \$21,350.00

High School:

H.S. Band Practice Lot Along Ohio St.: Install Approximately 378 LF OF 6' tall 9 Gage, Chain Link Fence. Leave openings at existing drives.

Total \$5,143.00

School and Existing Apartments: Install Approximately 750LF of 6' Tall, 2" x 4" 6 Gage Bull Panel Fence.

Total \$12,877.00

Klein Road:

Install Approximately 1,869LF of 6' tall, 9 Gage, Chain Link Fence. Also Included: (2) 20' Wide double gates and (3) 27' Wide double swing Gates.

Total \$32,544.00

Total Fencing: \$139,783.00

Agenda Item: Purchase of new cheerleader uniforms

Background Information:

With the growth of the NBHS Cheer program and current uniforms being discontinued, the cheerleaders need to order new uniforms. The process has always been to hand down old Varsity uniforms to JV and Freshmen, but now those uniforms are being discontinued where we are no longer able to order any replacement uniforms as needed. Currently, Freshmen have three uniforms, two of which have been discontinued. JV has three uniforms, all of which have been discontinued. Next year, we will not be able to order anymore of these discontinued uniforms. The purpose of this request is to update old, discontinued uniforms to more current, available uniforms. Two of the six uniforms for JV and Freshmen are over 11 years old. Also, with the Varsity squad growing from 11 last year to 20 members this year, they need additional poms so that everyone will have a set. Currently, I only have 10 sets of poms.

Administrative Consideration:

I would like for the Board of Trustees to consider purchasing JV and Freshmen a new uniform and Varsity 10 additional sets of poms.

Budgetary Considerations:

The estimated cost of 24 new uniforms for 12 JV and 12 Freshmen is \$4596.66. The cost of 10 sets of poms for Varsity is \$399.00. The total is \$4, 995.66.

Supporting Documents:

See attached handouts

Recommendation:

NBHS Cheerleader Organization
Uniform Information

2007-2008 there were 11 Varsity Cheerleaders, 8 JV cheerleaders and 12 Freshmen cheerleaders

2008-2009 there are 20 Varsity cheerleaders, 10 JV cheerleaders, 12 Freshmen cheerleaders

Varsity's current uniforms:

- Point, 3-pleat (discontinued)
- Blue and Black
- Blue Unicorns
- New Uniform on order

JV's current Uniforms:

- Superman Flyaway (discontinued) over 11 years old
- Point, 3-pleat (discontinued)
- NBH (discontinued) over 11 years old

Freshmen's current uniforms:

- NBHS
- Point, 3-pleat (discontinued)
- Old Competition (discontinued)

Cost of a new Cheerleader Uniform

Quantity	Description	Unit Price	Unit Total
24	VSF Women's Shell	\$87.95	\$2, 110.80
24	3" Lettering	\$15.25	\$ 366.00
24	VSF A-Line Skirt	\$75.95	\$1, 822.80
		SubTotal	\$4, 299.60
		Shipping	297.00
		TOTAL	\$4, 596.66

Cost of Poms for Varsity

Quantity	Description	Unit Price	Unit Total
10 pair	6' 2-color metallic pom	\$37.50	\$375.00
		SubTotal	\$375.00
		Shipping	24.00
		TOTAL	\$399.00

Total request for Cheerleader Organization: \$4, 995.66

WRESTLING BUDGET					
	YEAR 1	YEAR 2	YEAR 3		TOTALS
EQUIPMENT					
Singlets - Varsity (15 @ \$50)	750.00		200.00	950.00	
Singlets - JV (30 @ \$30)		900.00		900.00	
Headgear - V (15 @ \$15)	225.00			225.00	
Headgear - JV (30 @ \$15)		450.00		450.00	
Shoes - supplied by athlete					
Shorts & T-shirts - V (15 @ \$14)	210.00			210.00	
Shorts & T-shirts - JV (45 @ \$14)		630.00	630.00	1260.00	
Warm ups - V (15 @ \$40)	600.00		200.00	800.00	
Warm ups - JV (30 @ \$40)		1200.00		1200.00	
Travel Bags - V (15 @ \$22)	330.00			330.00	
Travel Bags - JV (30 @ \$22)		770.00		770.00	
SUB TOTAL					7095.00
TOURNAMENTS					
Entry fees (8 @ 10.00 per wrestler)	1200.00	3000.00	3000.00	7200.00	
Travel (16 trips) - District bus or van	6000.00	6500.00	7000.00	19500.00	
OUT OF TOWN EXPENSES					
Travel - District bus or van		2000.00	4000.00	6000.00	
Hotel (8 rooms @ \$75 per trip)		1200.00	2400.00	3600.00	
Food (15 @ \$20 per trip)		600.00	1200.00	1800.00	
SUB TOTAL					38100.00
AWARDS					
Letter Jackets (UIL 50.00 limit)	750.00	500.00	500.00	1750.00	
Misc. Plaques / Awards	100.00	100.00	100.00	300.00	
SUB TOTAL					2050.00
MISCELLANEOUS					
Mat tape, score books, ankle bands	200.00	200.00	200.00	600.00	
Mat disenfectant / Mops	100.00	100.00	100.00	300.00	
SUB TOTAL					900.00
COACH'S SALARY					
	0.00	6000.00	6000.00	12000.00	12000
YEARLY TOTALS					
	10465.00	24150.00	25530.00	60145.00	60145.00

1st year - 15 varsity					
2nd year on - 15 varsity / 30 JV					
Travel expenses include 8 tournaments, 6 Dual, District, Regional & State meets					
Cost could be greatly reduced by using sponsor vehicles, especially the 1st year					

New Braunfels ISD

Guide to Understanding School District Account Codes

A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

Pages 2-5 of this document present an overview of the accounting code structure and the basic system code composition. Pages 7-10 provide a more detailed description of function codes.

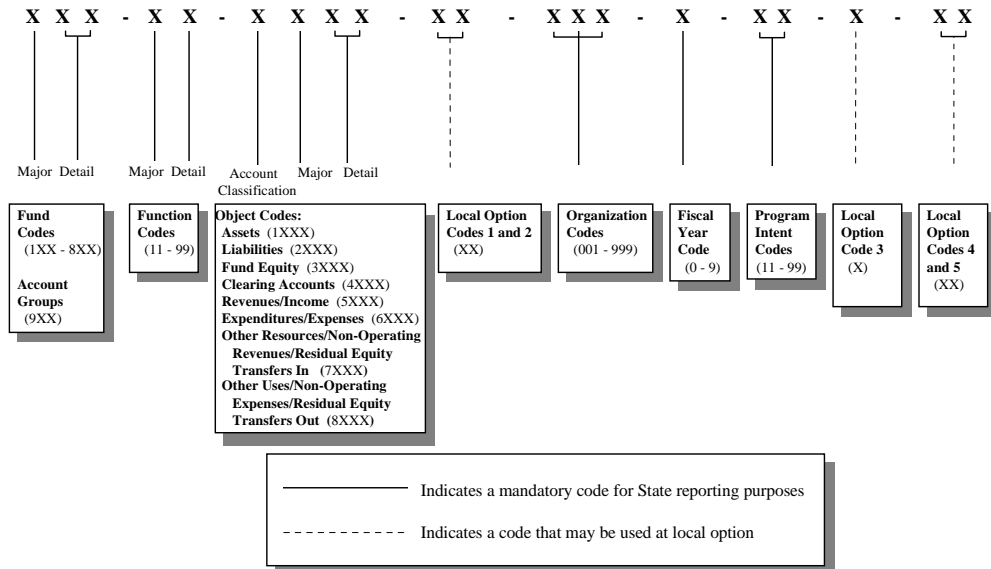
Each year, the budget is presented to the board for approval by function. The following functions are the basis for approval of the New Braunfels ISD budget.

- 11 Instruction
- 12 Instructional Resources/Media Services (Library)
- 13 Curriculum and Instruction Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance and Counseling
- 32 Social Work Services
- 33 Health Services
- 34 Transportation
- 36 Co-curricular Activities
- 41 General Administration
- 51 Maintenance
- 52 Security Services
- 53 Data Processing
- 61 Community Services
- 81 Facilities Acquisition and Construction

Overview of Account Codes

Exhibit 29. Account Code Structure

The Code Structure



Function Codes	
Major	Detail
X	X

BASIC SYSTEM CODE COMPOSITION:

Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Function Code

A mandatory 2 digit code applied to expenditures/ expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Object Code

A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Function Codes	
Major	Detail
X	X

Example:

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

Optional Codes 1 and 2

A 2 digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

Function Codes	
Major	Detail
X	X

For the 95-96 fiscal year of the school district, a 6 would denote the fiscal year.

An ESEA, Title I, Part A - Improving Basic Programs grant for the project year from July 1, 1995 through June 30, 1996 would be indicated by a 6. A grant for the project year from July 1, 1996 through June 30, 1997 would be indicated by a 7. Therefore, 10 months of the ESEA, Title I, Part A - Improving Basic Programs grant expenditures would be accounted for under project year 6 and 2 months would be accounted for under project year 7.

Program Intent Code

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Optional Code 3

An single code that is used at the local option.

Optional Codes 4 and 5

An optional 2 digit code that may be used by the district to further describe the transaction.

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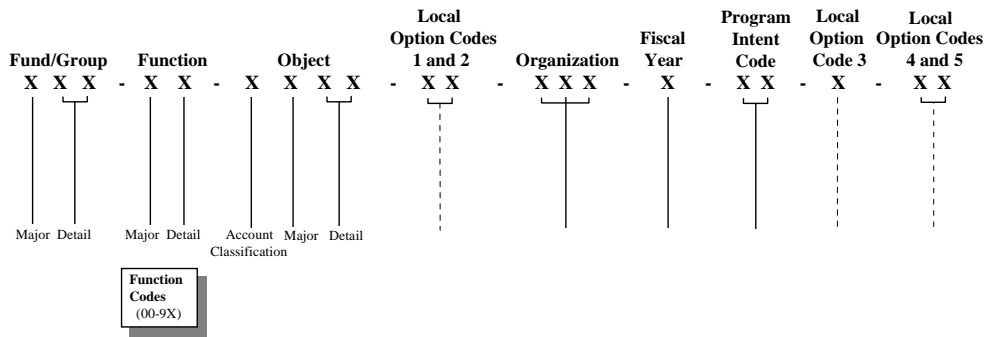
Function Codes	
Major	Detail
X	X

Function Codes

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

Exhibit 31. Function Code Structure

The Code Structure



Function Codes	
Major	Detail
X	X

Functions are grouped according to related activities in the following major areas/classes:

10	Instruction and Instructional-Related Services
20	Instructional and School Leadership
30	Support Services - Student (Pupil)
40	Administrative Support Services
50	Support Services - Non-Student Based
60	Ancillary Services
70	Debt Service
80	Capital Outlay
90	Intergovernmental Charges

Each of these major areas is further defined by detail function codes.

10 Instruction and Instructional-Related Services

This function code series is used for expenditures/expenses that:

- Provide direct interaction between staff and students to achieve learning
- Provide staff members with the appropriate resources to achieve the appropriate student learning outcomes through either materials or development

Function Codes	
Major	Detail
X	X

20 Instructional and School Leadership

This function code series is used for expenditures that relate to the managing, directing, supervising and leadership of staff who are providing either instructional or instructional-related services. This function code series also includes the general management and leadership of a school campus.

30 Support Services - Student (Pupil)

This function code series is used for expenditures/expenses that are used directly for non-instructional student activities or services, including administrative and supervisory costs that are non-general in nature and are incurred directly and exclusively for a non-instructional student activity or service.

40 Administrative Support Services

A function code series for the overall general administrative support services of the school district.

50 Support Services - Non-Student Based

This function code series is used for expenditures/expenses that are used for school district support services that are non-student based (as opposed to the Function 30 series that includes cost directly related to providing services to students or are previously defined).

60 Ancillary Services

This function code series is used for expenditures/ expenses that are for school district support services supplemental to the operation of the school district.

Function Codes	
Major	Detail
X	X

70**Debt Service**

This function code series is used for expenditures that are used for the payment of debt principal and interest.

80**Capital Outlay**

This function code series is used for expenditures that are acquisitions, construction, or major renovation of school district facilities.

90**Intergovernmental Charges**

“Intergovernmental” is a classification that is appropriate where one governmental unit transfers resources to another. In particular, Chapter 41 purchase of WADA and the transfer of students where one school district pays another school district for educating students are examples of intergovernmental charges.