

2008-09 Expenditure Target Resolution

September 9, 2008

SUMMARY:

This item requests approval of the Board Resolution regarding Expenditure Targets for the 2008-09 school year.

BOARD GOAL:

Vision ... In pursuit of excellence, the district will:

- a. develop a culture where learning is our first priority
- b. remain committed to providing equitable and outstanding opportunities for every student on every campus
- c. establish goals for individual campuses that incorporate both measurable and intangible factors
- d. develop a budget focused on student and professional learning

PREVIOUS BOARD ACTION:

None

BACKGROUND INFORMATION:

- **Governors Executive Order RP47** – The executive order required the creation of a comprehensive financial accountability and reporting system to ensure transparency and fiscal efficiency in school district operations. The system was to include an indicator establishing a requirement that 65 percent of school district funds be expended for instructional purposes as defined by the National Center for Education Statistics.

- **Expenditures Targets** – Guidance for spending targets for district expenditures was a result of the 79th Legislative Session. The commissioner is to annually establish and publish the proposed expenditures for each school district as determined by the commissioner based on an evaluation of information relating to the best practices of campuses and districts. The commissioner shall consider unique characteristics of the district, including the district's size. The proposed expenditures will include instructional expenditures, central administrative expenditures, district operations and any other category designated by the commissioner.

SIGNIFICANT ISSUES:

If the board of trustees of a school district intends to exceed the proposed expenditures established by the commissioner under section 44.011, the board must adopt and publish a resolution that includes an explanation justifying the board's action.

FISCAL IMPLICATIONS:

None

BENEFIT OF ACTION:

The Board Resolution will provide compliance with the law regarding Spending Targets for District Expenditures.

PROCEDURAL AND REPORTING IMPLICATIONS:

The Board must adopt and publish a resolution that includes an explanation justifying the board's actions. School districts should not submit the resulting budget or resolution to the TEA but should keep these documents as part of their financial records.

PUBLIC COMMENT RECEIVED:

None

ALTERNATIVES:

No alternative actions are proposed

SUPERINTENDENT'S RECOMMENDATION:

Approve the Board Resolution Explaining Intent to Exceed or Fall Short of Proposed Expenditure Targets Established by the Commissioner of Education

STAFF PERSONS RESPONSIBLE:

Debbie Monschke – Executive Director of Administrative Services

ATTACHMENT:

- Board Resolution Explaining Intent to Exceed or Fall Short of Proposed Expenditures Targets Established by the Commissioner of Education
- TEA Targets as Compared to District Budget
- Spending Categories
- Community Types

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Signature of Divisional Assistant Superintendent: _____

Signature of Superintendent: _____