

Revised 6/7/2018

The following template may be used to post the district's 2017 - 2018 "actual" and 2018 - 2019 "proposed" budgets on the district's Web Page in order to comply with the requirements of HB. 1
Budget postings are required to remain on the district's webpage throughout the school's fiscal year.

Use your latest amended expenditure budget numbers to complete the column "2017 - 2018" current budget" on the "Data Entry_Web Posting" sheet. Use your "projected" budget numbers in the column "2018 - 2019" proposed budget."

Data will import to the "Web Page Notice of Budgets" for posting on your Web Page

NOTE: If you have a problem with your "saved" PDF file splitting your data into more than one page, follow the following steps:
1) In "page layout", scale to 80%, 2) set size to Legal (8.5X14), 3) set all margins to "0", 4) save to PDF file.

2018-19 NOTICE: Sec. 140.0045. ITEMIZATION OF CERTAIN PUBLIC NOTICE EXPENDITURES REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.

(a) Except as provided by Subsection (b), the proposed budget of a political subdivision must include a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision that allows as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.

(b) This section does not apply to a junior college district.

Woody Brewton
Region 12 ESC
wbrewton@esc12.net
254.297-1101

Gary Barker
Region 12 ESC
gbarker@esc12.net
254.297.1107

Nick Brown
Region 12 ESC
nbrown@esc12.net
254.297.1112

Glenn Pittman
Region 12 ESC
gpittman@esc12.net
254.297.1204

District: MATHIS ISD
 CD#: 205-904 Enter County District Number with dash
 Date: Enter 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-----

		2017 - 18	2018 - 19
		Current Budget	Proposed Budget
Enrollment Count		1,623,000	1,610,000
Function	Expenditures		
11	Instruction	\$8,867,074	\$8,843,405
12	Instructional Resources & Media Services	\$379,420	\$365,203
13	Curriculum & Instructional Staff Development	\$91,450	\$88,838
21	Instructional Leadership	\$20,000	\$15,000
23	School Leadership	\$1,199,753	\$1,111,875
31	Guidance, Counseling & Evaluation Services	\$370,802	\$370,686
32	Social Work Services	\$68,229	\$8,525
33	Health Services	\$190,245	\$177,820
34	Student (Pupil) Transportation	\$563,167	\$483,634
35	Food Services	\$1,892,382	\$1,916,691
36	Cocurricular/Extracurricular Activities	\$874,964	\$919,272
41*	General Administration*	\$984,461	\$939,497
51	Plant Maintenance & Operation	\$2,765,940	\$2,391,445
52	Security and Monitoring Services	\$133,108	\$142,884
53	Data Processing Services	\$314,805	\$335,482
61	Community Services	\$62,490	\$20,000
71	Debt Service - Principal on long-term debt	\$795,000	\$820,000
	Debt Service - Interest on long-term debt	\$468,406	\$444,600
	Debt Service - Bond Issuance Cost and Fees	\$83,418	\$4,000
	Facilities Acquisition and Construction	\$0	\$1,000
91	Contracted Instructional Services Between Schools	\$0	\$0
92	Incremental Costs Associated With Chapter 41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$0	\$0
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	\$103,750	\$99,250
	*Object Code 6491-Statutorily Required Public Notice is calculated in function code 41 (This is for reference only)	\$2,500	\$2,500

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 MATHIS ISD

2017 - 18 Actual Budget				2018 - 19 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$8,887,074	\$5,476	11	Instruction	\$8,843,405	\$5,493
12	Instructional Resources, Media Services	\$379,420	\$234	12	Instructional Resources, Media Services	\$365,203	\$227
13	Curriculum Development & Staff Development	\$91,450	\$56	13	Curriculum Development & Staff Development	\$88,838	\$55
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$9,357,944	\$5,766		Total:	\$9,297,446	\$5,775
Instructional Support				Instructional Support			
21	Instructional Leadership	\$20,000	\$12	21	Instructional Leadership	\$15,000	\$9
23	School Leadership	\$1,199,753	\$739	23	School Leadership	\$1,111,875	\$691
31	Guidance & Counseling, Evaluation	\$370,802	\$228	31	Guidance & Counseling, Evaluation	\$370,686	\$230
32	Social Work Services	\$68,229	\$42	32	Social Work Services	\$8,525	\$5
33	Health Services	\$190,245	\$117	33	Health Services	\$177,820	\$110
36	Co-curricular/ Extra-curricular Activities	\$874,964	\$539	36	Co-curricular/ Extra-curricular Activities	\$919,272	\$571
	Total	\$2,723,993	\$1,678		Total	\$2,603,178	\$1,617
Central Administration				Central Administration			
41*	General Administration	\$984,461	\$607	41*	General Administration	\$939,497	\$584
District Operations				District Operations			
51	Plant Maintenance & Operations	\$2,765,940	\$1,704	51	Plant Maintenance & Operations	\$2,391,445	\$1,485
52	Security and Monitoring	\$133,108	\$82	52	Security and Monitoring	\$142,884	\$89
53	Data Processing	\$314,805	\$194	53	Data Processing	\$335,482	\$208
34	Student Transportation	\$563,167	\$347	34	Student Transportation	\$483,634	\$300
35	Food Services	\$1,892,382	\$1,166	35	Food Services	\$1,916,691	\$1,190
	Total:	\$5,669,402	\$3,493		Total:	\$5,270,136	\$3,273
Debt Service				Debt Service			
71	Debt Service	\$1,346,824	\$830	71	Debt Service	\$1,268,600	\$788
Other				Other			
61	Community Service	\$62,490	\$39	61	Community Service	\$20,000	\$12
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$1,000	\$1
91	Contracted Instructional Services Between Public schools	\$0	\$0	91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0	93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0	97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$103,750	\$64	99	Inter-government charges not Defined in Other codes	\$99,250	\$62
	Total:	\$166,240	\$102		Total:	\$120,250	\$75
Object Code:				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.	\$2,500	\$2	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.	\$2,500	\$2