

District:	MEADOW ISD
CD#:	223-902
Date:	6/5/2020

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-----

		2019 -20 Current Budget	2020 -21 Proposed Budget
	Enrollment Count	280,000	280,000
Function	Expenditures		
11	Instruction	\$2,286,134	\$2,139,464
12	Instructional Resources & Media Services	\$42,384	\$61,215
13	Curriculum & Instructional Staff Development	\$22,365	\$18,080
21	Instructional Leadership	\$0	\$3,384
23	School Leadership	\$353,087	\$261,803
31	Guidance, Counseling & Evaluation Services	\$77,008	\$85,234
32	Social Work Services	\$0	\$0
33	Health Services	\$76,255	\$67,560
34	Student (Pupil) Transportation	\$93,590	\$16,443
35	Food Services	\$258,500	\$300,200
36	Cocurricular/Extracurricular Activities	\$259,149	\$222,175
41	General Administration	\$233,992	\$277,730
* 41	Statutorily Required Public Notice-Required Posting	\$100	\$500
**41	Statutorily Required Public Notice-Lobbying	\$1,000	\$1,500
51	Plant Maintenance & Operation	\$483,910	\$498,527
52	Security and Monitoring Services	\$11,021	\$15,500
53	Data Processing Services	\$62,912	\$94,684
61	Community Services	\$8,009	\$8,218
71	Debt Service - Principal on long-term debt	\$60,000	\$55,000
	Debt Service - Interest on long-term debt	\$33,200	\$31,400
	Debt Service - Bond Issuance Cost and Fees	\$400	\$400
81	Facilities Acquisition and Construction	\$526,551	\$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	\$40,000	\$42,000
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	\$10,000	\$10,000
		\$4,939,567	\$4,211,017

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 (Function Code 41) for all statutorily required public notices**

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requiring 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 as those terms are defined in Section 305.002, Government Code."

Budget Summary Report for MEADOW ISD

2019 - 2020 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$2,286,134	\$8,165
12	Instructional Resources, Media Services	\$42,384	\$151
13	Curriculum Development & Staff Development	\$22,365	\$80
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$2,350,883	\$8,396
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$353,087	\$1,261
31	Guidance & Counseling, Evaluation	\$77,008	\$275
32	Social Work Services	\$0	\$0
33	Health Services	\$76,255	\$272
36	Co-curricular/ Extra-curricular Activities	\$259,149	\$926
	Total	\$765,499	\$2,734
Central Administration			
41	General Administration	\$233,992	\$836
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$100	\$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."	\$1,000	\$4
	Total:	\$235,092	\$840
District Operations			
51	Plant Maintenance & Operations	\$483,910	\$1,728
52	Security and Monitoring	\$11,021	\$39
53	Data Processing	\$62,912	\$225
34	Student Transportation	\$93,590	\$334
35	Food Services	\$258,500	\$923
	Total:	\$909,933	\$3,250
Debt Service			
71	Debt Service	\$93,600	\$334
Other			
61	Community Service	\$8,009	\$29
81	Facilities Acquisition and Construction	\$526,551	\$1,881
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$40,000	\$143
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$10,000	\$36
	Total:	\$584,560	\$2,088

2020 - 2021 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$2,139,464	\$7,641
12	Instructional Resources, Media Services	\$61,215	\$219
13	Curriculum Development & Staff Development	\$18,080	\$65
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$2,218,759	\$7,924
Instructional Support			
21	Instructional Leadership	\$3,384	\$12
23	School Leadership	\$261,803	\$935
31	Guidance & Counseling, Evaluation	\$85,234	\$304
32	Social Work Services	\$0	\$0
33	Health Services	\$67,560	\$241
36	Co-curricular/ Extra-curricular Activities	\$222,175	\$793
	Total	\$640,156	\$2,286
			\$0
Central Administration			
41	General Administration	\$277,730	\$992
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$500	\$2
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."	\$1,500	\$5
	Total:	\$279,730	\$999
District Operations			
51	Plant Maintenance & Operations	\$498,527	\$1,780
52	Security and Monitoring	\$15,500	\$55
53	Data Processing	\$94,684	\$338
34	Student Transportation	\$16,443	\$59
35	Food Services	\$300,200	\$1,072
	Total:	\$925,354	\$3,305
Debt Service			
71	Debt Service	\$86,800	\$310
Other			
61	Community Service	\$8,218	\$29
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$42,000	\$150
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$10,000	\$36
	Total:	\$60,218	\$215