Application for College or University Charter
Budget Template Instructions

Instructions to complete first year (and subsequent years, if required) budget template.

1. Enter the name of the sponsoring entity.
2. Enter the name of the proposed charter school:
3. Enter the date of the fiscal year end:
4. Enter data in cells requiring a number or indicating that a description needs to be entered. Totals and subtotals will automatically calculate.
5. To complete the budget template, use the Special Supplement to Financial Accounting and Reporting Nonprofit Charter School Chart of Accounts to ensure that the account codes are used appropriately. The special supplement can be found in the School Finance Section of the TEA website.
6. The *Summary of Estimated Revenues and Expenses* reports the totals entered into the revenue and expenditure by object code classification. Data does not need to be entered into the summary page.
7. Enter information regarding beginning net assets to be made available to the charter school in the *Schedule of Estimated Net Assets at Beginning of Year*. Include a description and a dollar amount for each net asset. The sources of all nongovernmental grants, funding and gifts must be supported by the documentation included in Attachment H.
8. Enter information regarding local revenues in the *Schedule of Estimated Local Revenues* (object code 5700). The sources of all nongovernmental grants, funding and gifts must be supported by the documentation included in Attachment H.
9. Enter information regarding state revenues in the *Schedule of Estimated State Revenues* (object code 5800)
10. Enter information regarding federal revenues in the *Schedule of Estimated Federal Revenues* (object code 5900)
11. Enter information regarding expenditures in the *Schedule of Estimated Expenses* (object code 6000)
12. The budget must identify all sources of funding and anticipated expenses. The revenues and expenses for each entry in the budget template must be supported with written calculations indicating how the amounts were derived. For example, 3 teachers @ $30,000 annual salary = $90,000 salaries or wages entered to line 6119). In addition, a reasonable planning estimate for average daily attendance (ADA) is $6,000 per student. These written calculations should be attached following the printout of the completed budget template.
13. Forward a copy of the completed template including the supporting written calculations with the charter application.

Application for College or University Charter
Summary of Estimated Revenues and Expenses

Budget for the Fiscal Year Ended

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Net Assets at Beginning of Year	$	$	$	$
Estimated Revenue				
5700 Local Sources				
5800 State Sources				
5900 Federal Sources				
Other Sources				
Total Estimated Revenues	$	$	$	$
Estimated Expenses:				
6100 Payroll Costs				
6200 Professional and Contracted Services				
6300 Supplies and Materials				
6400 Other Operating Costs				
6500 Debt Expenses				
Other Expenses				
Total Estimated Expenses	$	$	$	$
Change in Net Assets	$	$	$	$
Net Assets at End of Year	$	$	$	$

Schedule of Estimated Net Assets at Beginning of Year

Budget for the Fiscal Year Ended

Description of Net Assets	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Net Assets Carried Forward from Start-Up Phase				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
Net Assets at Beginning of Year	$	$	$	$

Budget for the Fiscal Year Ended

Revenue Code	Description of Net Assets	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
5719	Local Property Taxes Passed Through By School Districts				
5729	Local Revenues Resulting from Services Rendered to Other Schools				
5741	Earnings from Permanently Restricted Net Assets and Endowments				
5742	Earnings from Temporary Deposits and Investments				
5743	Rent				
5744	Gifts and Bequests				
5749	Other Revenues from Local Sources				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
5751	Food Service Activity				
5752	Athletic Activities				
5753	Extracurricular/Cocurricular Activities Other than Attlettics				
5759	Cocurricular, Enterprising Services or Activites				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
5769	Miscellaneous Revenues from Intermediate Sources				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
	Total Local Revenues	$	$	$	$

Budget for the Fiscal Year Ended

Revenue Code	Description of Net Assets	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
5811	Per Capita Apportionment				
5812	Foundation School Program Act Entitlements				
5813	Foundation School Program Act Incentive Aid				
5819	Other Foundation School Program Act Revenues				
5829	State Program Revenues Distributed by Texas Education Agency				
5899	State Revenues from State of Texas Government Agencies				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
	Total State Revenues	$	$	$	$

Budget for the Fiscal Year Ended

Revenue Code	Description of Net Assets	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
5919	Federal Revenues Distributed Through Government Entities Other than State or Federal Agencie				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
5921	School Breakfast Program				
5922	National School Lunch Program				
5923	United States Department of Agriculture (USDA) Donated Commodites				
5929	Federal Revenues Distributed by Texas Education Agency				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
5931	School Health and Related Services				
5932	Medicaid Administrative Claiming Program				
5939	Federal Revenues Distributed by Other State of Texas Government Agencies				
5949	Federal Revenues Distributed Directly from the Federal Government				
	[Enter description here.]				
	[Enter description here.]				
	[Enter description here.]				
	Total Federal Revenues	$	$	$	$

Budget for the Fiscal Year Ended

Description of Other Sources of Revenue	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
Total Other Sources	$	$	$	$

Budget for the Fiscal Year Ended

		Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Estimated Expenses:					
6100	Payroll Costs				
6112	Salaries or Wages for Substitute Teachers				
6119	Salaries or Wages --Teacher and Other Professional Personnel				
6121	Extra Duty Pay/Overtime - Support Personnel				
6129	Salaries or Wages for Support Personnel				
6139	Employee Allowances				
6141	Social Security/Medicare				
6142	Group Health and Life Insurance				
6143	Workers' Compensation				
6145	Unemployment Compensation				
6146	Teacher Retirement/TRS Care				
6149	Employee Benefits				
	Total Payroll Costs	$	$	$	$

Budget for the Fiscal Year Ended

		Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Estimated Expenses:					
6200	Professional and Contracted Services				
6211	Legal Services				
6212	Audit Services				
6219	Professional Services				
6221	Staff Tuition and Related Fees--Higher Education				
6222	Student Tuition--Public Schools				
6223	Student Tuition--Other than Public Schools				
6229	Tuition and Transfer Payments				
6239	Education Service Center Services				
6249	Contracted Maintenance and Repair				
6259	Utilities				
6269	Rentals--Operating Leases				
6299	Miscellaneous Contracted Services				
	Total Professional and Contracted Services	$	$	$	$

Budget for the Fiscal Year Ended

		Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Estimated Expenses:					
6300	Supplies and Materials				
6311	Gasoline and Other Fuels for Vehicles (Including Buses)				
6319	Supplies for Maintenance and/or Operations				
6321	Textbooks				
6329	Reading Materials				
6339	Testing Materials				
6341	Food				
6342	Non-Food				
6343	Items for Sale				
6344	USDA Donated Commodities				
6349	Food Services Supplies				
6399	General Supplies				
	Total Supplies and Materials	$	$	$	$

Budget for the Fiscal Year Ended

		Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Estimated Expenses:					
6400	Other Operating Costs				
6411	Travel and Subsistence--Employee Only				
6412	Travel and Subsistence--Students				
6413	Stipends--Non-Employees				
6419	Travel and Subsistence--Non-Employees				
6429	Insurance and Bonding Costs				
6449	Depreciation Expense				
6494	Reclassified Transportation Expenses				
6499	Miscellaneous Operating Costs				
	Total Other Operating Costs	$	$	$	$
6500	Debt Expense				
6521	Interest on Bonds				
6522	Capital Lease Interest				
6523	Interest on Debt				
6523	Interest Exprenses				
6529	Interest Expenses				
6599	Other Debt Fees				
	Total Other Operating Costs	$	$	$	$

Budget for the Fiscal Year Ended

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
Estimated Expenses:				
Other Expenses				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
[Enter description here.]				
Total Other Expenses	$	$	$	$
Total Estimated Expenses	$	$	$	$