

Revised 8/7/19

The following template may be used to post the district's 2018 - 2019 "actual" and 2019 - 2020 "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 "2018 - 2019" current budget" on the "Data Entry_Web Posting" sheet. Use your "projected" budget numbers in the column "2019 - 2020" 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.

2019-20 NOTICE: Sec. 140.0045. ITEMIZATION OF CERTAIN PUBLIC NOTICE EXPENDITURES REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.

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."

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District:	REFUGIO ISD
CD#:	196-903
Date:	7/16/2019

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-----

		2018 -19 Current Budget	2019 -20 Proposed Budget
Enrollment Count		629,606	629,606
Expenditures			
11	Instruction	\$4,143,468	\$4,612,487
12	Instructional Resources & Media Services	\$93,734	\$124,313
13	Curriculum & Instructional Staff Development	\$24,132	\$26,005
21	Instructional Leadership	\$6,928	\$3,370
23	School Leadership	\$400,583	\$383,656
31	Guidance, Counseling & Evaluation Services	\$116,684	\$131,181
32	Social Work Services	\$0	\$0
33	Health Services	\$92,505	\$93,763
34	Student (Pupil) Transportation	\$188,529	\$261,048
35	Food Services	\$328,504	\$400,517
36	Cocurricular/Extracurricular Activities	\$513,598	\$546,179
41	General Administration	\$513,032	\$500,484
* 41	Statutorily Required Public Notice-Required Posting	\$750	\$1,000
**41	Statutorily Required Public Notice-Lobbying	\$12	\$906
51	Plant Maintenance & Operation	\$1,118,957	\$1,175,895
52	Security and Monitoring Services	\$75,019	\$82,948
53	Data Processing Services	\$63,784	\$63,129
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$428,836	\$421,255
	Debt Service - Interest on long-term debt	\$895,144	\$903,597
	Debt Service - Bond Issuance Cost and Fees	\$1,200	\$23,237
81	Facilities Acquisition and Construction	\$0	\$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	\$119,199	\$147,176
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	\$105,000	\$105,000

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 REFUGIO ISD

2018 - 19 Actual Budget				2019 - 20 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$4,143,468	\$6,581	11	Instruction	\$4,612,487	\$7,326
12	Instructional Resources, Media Services	\$93,734	\$149	12	Instructional Resources, Media Services	\$124,313	\$197
13	Curriculum Development & Staff Development	\$24,132	\$38	13	Curriculum Development & Staff Development	\$26,005	\$41
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$4,261,334	\$6,768		Total:	\$4,762,804	\$7,565
Instructional Support				Instructional Support			
21	Instructional Leadership	\$6,928	\$11	21	Instructional Leadership	\$3,370	\$5
23	School Leadership	\$400,583	\$636	23	School Leadership	\$383,656	\$609
31	Guidance & Counseling, Evaluation	\$116,684	\$185	31	Guidance & Counseling, Evaluation	\$131,181	\$208
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$92,505	\$147	33	Health Services	\$93,763	\$149
36	Co-curricular/ Extra-curricular Activities	\$513,598	\$816	36	Co-curricular/ Extra-curricular Activities	\$546,179	\$867
	Total	\$1,130,298	\$1,795		Total	\$1,158,149	\$1,839
							\$0
Central Administration				Central Administration			
41	General Administration	\$513,032	\$815	41	General Administration	\$500,484	\$795
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$750	\$1	41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$2
41	Lobbying Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$12	\$0	41	Lobbying Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$906	\$1
	Total:	\$513,794	\$816		Total:	\$502,390	\$798
District Operations				District Operations			
51	Plant Maintenance & Operations	\$1,118,957	\$1,777	51	Plant Maintenance & Operations	\$1,175,895	\$1,868
52	Security and Monitoring	\$75,019	\$119	52	Security and Monitoring	\$82,948	\$132
53	Data Processing	\$63,784	\$101	53	Data Processing	\$63,129	\$100
34	Student Transportation	\$188,529	\$299	34	Student Transportation	\$261,048	\$415
35	Food Services	\$328,504	\$522	35	Food Services	\$400,517	\$636
	Total:	\$1,774,793	\$2,819		Total:	\$1,983,537	\$3,150
Debt Service				Debt Service			
71	Debt Service	\$1,325,180	\$2,105	71	Debt Service	\$1,348,089	\$2,141
Other				Other			
61	Community Service	\$0	\$0	61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0	81	Facilities Acquisition and Construction	\$0	\$0
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	\$119,199	\$189	93	Payments to Fiscal Agents for Shared Service Arrangements	\$147,176	\$234
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	\$105,000	\$167	99	Inter-government charges not Defined in Other codes	\$105,000	\$167
	Total:	\$224,199	\$356		Total:	\$252,176	\$401