

**Revised 04/20/2020**

The following template may be used to post the district's 2019 - 2020 "actual" and 2020 - 2021 "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 "2019 - 2020" current budget" on the "Data Entry\_Web Posting" sheet. Use your "projected" budget numbers in the column "2020 - 2021" 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."

Woody Brewton  
Region 12 ESC  
[wbrewton@esc12.net](mailto:wbrewton@esc12.net)  
254.297-1101

Gary Barker  
Region 12 ESC  
[gbarker@esc12.net](mailto:gbarker@esc12.net)  
254.297.1107

Nick Brown  
Region 12 ESC  
[nbrown@esc12.net](mailto:nbrown@esc12.net)  
254.297.1112

District:	REFUGIO ISD
CD#:	196-903
Date:	8/20/2020

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-----

Function	Enrollment Count	Expenditures	2019 -20 Current Budget	2020 -21 Proposed Budget
			633,414	633,414
11		Instruction	\$4,903,114	\$4,505,060
12		Instructional Resources & Media Services	\$114,180	\$119,805
13		Curriculum & Instructional Staff Development	\$26,005	\$28,500
21		Instructional Leadership	\$3,370	\$0
23		School Leadership	\$384,765	\$545,156
31		Guidance, Counseling & Evaluation Services	\$131,183	\$186,620
32		Social Work Services	\$0	\$0
33		Health Services	\$93,755	\$101,843
34		Student (Pupil) Transportation	\$261,048	\$190,235
35		Food Services	\$392,953	\$368,626
36		Cocurricular/Extracurricular Activities	\$568,683	\$570,930
41		General Administration	\$505,953	\$543,132
* 41		Statutorily Required Public Notice-Required Posting	\$1,000	\$1,500
**41		Statutorily Required Public Notice-Lobbying	\$229	\$446
51		Plant Maintenance & Operation	\$1,182,696	\$1,274,340
52		Security and Monitoring Services	\$96,948	\$93,047
53		Data Processing Services	\$90,913	\$78,843
61		Community Services	\$0	\$0
71		Debt Service - Principal on long-term debt	\$240,000	\$485,000
		Debt Service - Interest on long-term debt	\$2,377	\$692,951
		Debt Service - Bond Issuance Cost and Fees	\$200	\$800
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	\$147,176	\$187,424
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	\$110,000	\$122,000

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**

2019 - 2020 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$4,903,114	\$7,741
12	Instructional Resources, Media Services	\$114,180	\$180
13	Curriculum Development & Staff Development	\$26,005	\$41
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$5,043,299</b>	<b>\$7,962</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$3,370	\$5
23	School Leadership	\$384,765	\$607
31	Guidance & Counseling, Evaluation	\$131,183	\$207
32	Social Work Services	\$0	\$0
33	Health Services	\$93,755	\$148
36	Co-curricular/ Extra-curricular Activities	\$568,883	\$898
	<b>Total</b>	<b>\$1,181,956</b>	<b>\$1,866</b>
<b>Central Administration</b>			
41	General Administration	\$505,953	\$799
41	Publish Required Notices <small>Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.</small>	\$1,000	\$2
41	Lobbying <small>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."</small>	\$229	\$0
	<b>Total:</b>	<b>\$507,182</b>	<b>\$801</b>
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$1,182,896	\$1,867
52	Security and Monitoring	\$96,948	\$153
53	Data Processing	\$90,913	\$144
34	Transportation	\$261,048	\$412
35	Food Services	\$392,953	\$620
	<b>Total:</b>	<b>\$2,024,758</b>	<b>\$3,197</b>
<b>Debt Service</b>			
71	Debt Service	\$242,577	\$383
<b>Other</b>			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0

2020 - 2021 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$4,505,060	\$7,112
12	Instructional Resources, Media Services	\$119,805	\$189
13	Curriculum Development & Staff Development	\$28,500	\$45
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$4,653,365</b>	<b>\$7,346</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$545,156	\$861
31	Guidance & Counseling, Evaluation	\$186,620	\$295
32	Social Work Services	\$0	\$0
33	Health Services	\$101,843	\$161
36	Co-curricular/ Extra-curricular Activities	\$570,930	\$901
	<b>Total</b>	<b>\$1,404,549</b>	<b>\$2,217</b>
			<b>\$0</b>
<b>Central Administration</b>			
41	General Administration	\$543,132	\$857
41	Publish Required Notices <small>Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.</small>	\$1,500	\$2
41	Lobbying <small>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."</small>	\$446	\$1
	<b>Total:</b>	<b>\$545,078</b>	<b>\$861</b>
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$1,274,340	\$2,012
52	Security and Monitoring	\$93,047	\$147
53	Data Processing	\$78,843	\$124
34	Transportation	\$190,235	\$300
35	Food Services	\$368,626	\$582
	<b>Total:</b>	<b>\$2,005,091</b>	<b>\$3,166</b>
<b>Debt Service</b>			
71	Debt Service	\$1,178,751	\$1,861
<b>Other</b>			
61	Community Service	\$0	\$0
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	\$147,176	\$232
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$110,000	\$174
Total:		\$257,176	\$406

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	\$187,424	\$296
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$122,000	\$193
Total:		\$309,424	\$489