

**Revised 05-13-2021**

The following template may be used to post the district's 2020 - 2021 "actual" and 2021 - 2022 "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 "2020 - 2021" current budget" on the "Data Entry\_Web Posting" sheet. Use your "projected" budget numbers in the column "2021 - 2022" 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:	(Enter Date Adopted)

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-----

		2020-21 Current Budget	2021-22 Proposed Budget
Enrollment Count		682.000	682.000
<b>Function</b>	<b>Expenditures</b>		
11	Instruction	\$4,552,960	\$4,052,498
12	Instructional Resources & Media Services	\$119,805	\$111,872
13	Curriculum & Instructional Staff Development	\$28,500	\$27,200
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$533,656	\$561,492
31	Guidance, Counseling & Evaluation Services	\$186,620	\$192,692
32	Social Work Services	\$0	\$0
33	Health Services	\$101,843	\$105,032
34	Student (Pupil) Transportation	\$190,235	\$214,478
35	Food Services	\$368,626	\$395,225
36	Cocurricular/Extracurricular Activities	\$571,530	\$595,282
41	General Administration	\$543,686	\$551,771
* 41	Statutorily Required Public Notice-Required Posting	\$1,500	\$1,500
**41	Statutorily Required Public Notice-Lobbying	\$446	\$252
51	Plant Maintenance & Operation	\$1,274,340	\$1,430,006
52	Security and Monitoring Services	\$93,047	\$64,000
53	Data Processing Services	\$78,843	\$72,043
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$485,000	\$650,000
	Debt Service - Interest on long-term debt	\$692,951	\$794,790
	Debt Service - Bond Issuance Cost and Fees	\$38,002	\$1,650
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	\$187,424	\$165,000
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	\$122,000	\$130,000

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**

2020 - 2021 Actual Budget				2021 - 2022 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>				<b>Instruction</b>			
11	Instruction	\$4,552,960	\$6,676	11	Instruction	\$4,052,498	\$5,942
12	Instructional Resources, Media Services	\$119,805	\$176	12	Instructional Resources, Media Services	\$111,872	\$164
13	Curriculum Development & Staff Development	\$28,500	\$42	13	Curriculum Development & Staff Development	\$27,200	\$40
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$4,701,265</b>	<b>\$6,893</b>		<b>Total:</b>	<b>\$4,191,570</b>	<b>\$6,146</b>
<b>Instructional Support</b>				<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0	21	Instructional Leadership	\$0	\$0
23	School Leadership	\$533,656	\$782	23	School Leadership	\$561,492	\$823
31	Guidance & Counseling, Evaluation	\$186,620	\$274	31	Guidance & Counseling, Evaluation	\$192,692	\$283
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$101,843	\$149	33	Health Services	\$105,032	\$154
36	Co-curricular/ Extra-curricular Activities	\$571,530	\$838	36	Co-curricular/ Extra-curricular Activities	\$595,282	\$873
	<b>Total</b>	<b>\$1,393,649</b>	<b>\$2,043</b>		<b>Total</b>	<b>\$1,454,498</b>	<b>\$2,133</b>
							\$0
<b>Central Administration</b>				<b>Central Administration</b>			
41	General Administration	\$543,686	\$797	41	General Administration	\$551,771	\$809
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$2	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$2
41	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."	\$446	\$1	41	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."	\$252	\$0
	<b>Total:</b>	<b>\$545,632</b>	<b>\$800</b>		<b>Total:</b>	<b>\$553,523</b>	<b>\$812</b>
<b>District Operations</b>				<b>District Operations</b>			
51	Plant Maintenance & Operations	\$1,274,340	\$1,869	51	Plant Maintenance & Operations	\$1,430,006	\$2,097
52	Security and Monitoring	\$93,047	\$136	52	Security and Monitoring	\$64,000	\$94
53	Data Processing	\$78,843	\$116	53	Data Processing	\$72,043	\$106
34	Student Transportation	\$190,235	\$279	34	Student Transportation	\$214,478	\$314
35	Food Services	\$368,626	\$541	35	Food Services	\$395,225	\$580
	<b>Total:</b>	<b>\$2,005,091</b>	<b>\$2,940</b>		<b>Total:</b>	<b>\$2,175,752</b>	<b>\$3,190</b>
<b>Debt Service</b>				<b>Debt Service</b>			
71	Debt Service	\$1,215,953	\$1,783	71	Debt Service	\$1,446,440	\$2,121
<b>Other</b>				<b>Other</b>			
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	\$187,424	\$275	93	Payments to Fiscal Agents for Shared Service Arrangements	\$165,000	\$242
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	\$122,000	\$179	99	Inter-government charges not Defined in Other codes	\$130,000	\$191
	<b>Total:</b>	<b>\$309,424</b>	<b>\$454</b>		<b>Total:</b>	<b>\$295,000</b>	<b>\$433</b>