

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-----

		2021-22 Current Budget	2022-23 Proposed Budget
Enrollment Count		689,000	689,000
Function	Expenditures		
11	Instruction	\$4,162,272	\$4,270,372
12	Instructional Resources & Media Services	\$111,872	\$118,764
13	Curriculum & Instructional Staff Development	\$27,200	\$29,200
21	Instructional Leadership	\$0	\$2,000
23	School Leadership	\$561,518	\$506,119
31	Guidance, Counseling & Evaluation Services	\$194,613	\$229,415
32	Social Work Services	\$0	\$0
33	Health Services	\$105,032	\$160,221
34	Student (Pupil) Transportation	\$213,404	\$322,627
35	Food Services	\$412,861	\$403,727
36	Cocurricular/Extracurricular Activities	\$595,452	\$662,092
41	General Administration	\$626,771	\$584,817
* 41	Statutorily Required Public Notice-Required Posting	\$1,500	\$1,500
**41	Statutorily Required Public Notice-Lobbying	\$252	\$646
51	Plant Maintenance & Operation	\$1,470,006	\$1,525,897
52	Security and Monitoring Services	\$64,000	\$114,500
53	Data Processing Services	\$72,043	\$72,097
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$650,000	\$670,000
	Debt Service - Interest on long-term debt	\$794,790	\$777,800
	Debt Service - Bond Issuance Cost and Fees	\$24,258	\$22,760
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	\$172,500	\$228,524
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	\$130,000	\$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

2021 - 2022 Actual Budget				2022 - 2023 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures			Aggregate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	\$4,162,272	\$6,041	11	Instruction	\$4,270,372	\$6,198
12	Instructional Resources, Media Services	\$111,872	\$162	12	Instructional Resources, Media Services	\$118,764	\$172
13	Curriculum Development & Staff Development	\$27,200	\$39	13	Curriculum Development & Staff Development	\$29,200	\$42
95	Payment to Juvenile Justice AEP	\$0	\$0	95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$4,301,344	\$6,243	Total:		\$4,418,336	\$6,413
Instructional Support				Instructional Support			
21	Instructional Leadership	\$0	\$0	21	Instructional Leadership	\$2,000	\$3
23	School Leadership	\$561,518	\$815	23	School Leadership	\$506,119	\$735
31	Guidance & Counseling, Evaluation	\$194,613	\$282	31	Guidance & Counseling, Evaluation	\$229,415	\$333
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$105,032	\$152	33	Health Services	\$160,221	\$233
36	Co-curricular/ Extra-curricular Activities	\$595,452	\$864	36	Co-curricular/ Extra-curricular Activities	\$662,092	\$961
Total		\$1,456,615	\$2,114	Total		\$1,559,847	\$2,264
Central Administration				Central Administration			
41	General Administration	\$626,771	\$910	41	General Administration	\$584,817	\$849
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."	\$252	\$0	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."	\$646	\$1
Total:		\$628,523	\$912	Total:		\$586,963	\$852
District Operations				District Operations			
51	Plant Maintenance & Operations	\$1,470,006	\$2,134	51	Plant Maintenance & Operations	\$1,525,897	\$2,215
52	Security and Monitoring	\$64,000	\$93	52	Security and Monitoring	\$114,500	\$166
53	Data Processing	\$72,043	\$105	53	Data Processing	\$72,097	\$105
34	Student Transportation	\$213,404	\$310	34	Student Transportation	\$322,627	\$468
35	Food Services	\$412,861	\$599	35	Food Services	\$403,727	\$586
Total:		\$2,232,314	\$3,240	Total:		\$2,438,848	\$3,540
Debt Service				Debt Service			
71	Debt Service	\$1,469,048	\$2,132	71	Debt Service	\$1,470,560	\$2,134
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	\$172,500	\$250	93	Payments to Fiscal Agents for Shared Service Arrangements	\$228,524	\$332
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	\$130,000	\$189	99	Inter-government charges not Defined in Other codes	\$130,000	\$189
Total:		\$302,500	\$439	Total:		\$358,524	\$520