Budget Summary Report for REFUGIO ISD

	2025 - 2026 Actual Budget				2026 - 2027 "Proposed" Budget			
		Aggregrate Expenditures	Per Pupil Expenditures			Aggregrate Expenditures	Per Pupil Expenditures
Instruction				Instruction			
11	Instruction	$5,200,682	$8,845	11	Instruction	$4,683,028	$8,333
12	Instructional Resources, Media Services	$173,053	$294	12	Instructional Resources, Media Services	$156,495	$278
13	Curriculum Development & Staff Development	$9,150	$16	13	Curriculum Development & Staff Development	$8,350	$15
95	Payment to Juvenile Justice AEP	$0	$0	95	Payment to Juvenile Justice AEP	$0	$0
	Total:	$5,382,885	$9,155		Total:	$4,847,873	$8,626
Instructional Support				Instructional Support			
21	Instructional Leadership	$1,000	$2	21	Instructional Leadership	$1,000	$2
23	School Leadership	$566,503	$963	23	School Leadership	$391,369	$696
31	Guidance & Counseling, Evaluation	$326,266	$555	31	Guidance & Counseling, Evaluation	$234,346	$417
32	Social Work Services	$0	$0	32	Social Work Services	$0	$0
33	Health Services	$150,688	$256	33	Health Services	$151,088	$269
36	Co-curricular/ Extra-curricular Activities	$751,919	$1,279	36	Co-curricular/ Extra-curricular Activities	$724,780	$1,290
	Total	$1,796,376	$3,055		Total	$1,502,583	$2,674
							$0
Central Administration				Central Administration			$0
41	General Administration	$764,669	$1,300	41	General Administration	$851,009	$1,514
41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$1,500	$3	41 Publish Required Notices	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	$1,500	$3
41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$855	$1	41 Lobbying	Expenditures for "directly or indirectly influencing or attempy to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	$1,109	$2
	Total:	$767,024	$1,304		Total:	$853,618	$1,519
District Operations				District Operations			
51	Plant Maintenance & Operations	$1,687,182	$2,869	51	Plant Maintenance & Operations	$1,620,511	$2,883
52	Security and Monitoring	$140,030	$238	52	Security and Monitoring	$220,676	$393
53	Data Processing	$79,013	$134	53	Data Processing	$79,495	$141
34	Student Transportation	$294,075	$500	34	Student Transportation	$352,808	$628
35	Food Services	$459,335	$781	35	Food Services	$455,581	$811
	Total:	$2,659,635	$4,523		Total:	$2,729,071	$4,856
Debt Service				Debt Service			
71	Debt Service	$1,431,001	$2,434	71	Debt Service	$1,444,825	$2,571
Other				Other			

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	$315,000	$536
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$115,000	$196
	Total:	$430,000	$731
	Grand Total:	$12,466,921	

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	$328,000	$584
97	Payments to Tax Increment Funds	$0	$0
99	Inter-government charges not Defined in Other codes	$115,000	$205
	Total:	$443,000	$788
	Grand Total:	$11,820,970	

Difference	-$645,951
Percent Change	-5.18%

REVENUE

Local Revenue	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Change
Current year taxes @ $0.6522 *(0.6022+.05)*	$ 3,338,045	$ 3,040,225	$ (297,820)
Prior year taxes	$ 20,000	$ 30,000	$ 10,000
Other tax revenue	$ 15,000	$ 15,000	$ -
Pre-K tuition	$ 5,000	$ 5,000	$ -
GET FIT	$ 79,400	$ 79,400	$ -
Earnings - temporary funds (interest)	$ 175,000	$ 155,000	$ (20,000)
Rent	$ 500	$ 500	$ -
Gifts & Bequests	$ 5,000	$ 5,000	$ -
Tax certificates			$ -
Miscellaneous revenue	$ 30,000	$ 30,000	$ -
Athletic activity	$ 25,000	$ 25,000	$ -
Education Foundation	$ 71,169	$ 50,000	$ (21,169)
Loan Proceeds			$ -
Total Local Revenue	$ 3,764,114	$ 3,435,125	$ (328,989)
State Revenue			
State Revenue	$ 6,243,142	$ 5,940,239	$ (302,903)
*TRS On-Behalf	$ 435,427	$ 399,592	$ (35,835)
Formula Transition Grant (2 yrs only)		$ -	
Total State Revenue	$ 6,678,569	$ 6,339,831	$ (338,738)
Other			
Fund Balance Appropriation	$ 372,702	$ 368,958	$ (3,744)
Total Other (Federal, Insurance pymt, 699)	$ 25,000	$ 40,000	$ 15,000
TOTAL REVENUE	**$ 10,840,385**	**$ 10,183,914**	**$ (656,471)**

**TRS On-Behalf is neither an actual revenue nor an expenditure, but is required to be shown in revenue and expenditures to estimate the matching portion of Teacher Retirement paid on behalf of employees by the State of Texas.*

EXPENDITURES

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Change
11 - Instruction	$ 5,200,682	$ 4,683,028	$ (517,654)
12 - Library & Media Services	$ 173,053	$ 156,495	$ (16,558)
13 - Curriculum Services	$ 9,150	$ 8,350	$ (800)
21-Instructional Leadership	$ 1,000	$ 1,000	$ -
23 - School Leadership	$ 566,503	$ 391,369	$ (175,134)
31 - Guidance & Counseling Services	$ 326,266	$ 234,346	$ (91,920)
33 - Health Services	$ 150,688	$ 151,088	$ 400
34 - Student Transportation	$ 294,075	$ 352,808	$ 58,733
35 - Food Services	$ -		$ -
36 - Co-Curricular Activities	$ 751,919	$ 724,780	$ (27,139)
41 - General Administration	$ 767,024	$ 853,618	$ 86,594
51 - Plant Maintenance & Operations	$ 1,687,182	$ 1,620,511	$ (66,671)
52 - Security	$ 140,030	$ 220,676	$ 80,646
53 - Data Processing	$ 79,013	$ 79,495	$ 482
61 - Community Service	$ -		$ -
71 - Debt Service	$ 263,800	$ 263,350	$ (450)
81 - Facilities Acquisition & Construction	$ -		$ -
91 - Contr. Inst. Services/Public Schools			$ -
93 - Payments to Fiscal Agents	$ 315,000	$ 328,000	$ 13,000
99 - Other Intergovernmental Charges	$ 115,000	$ 115,000	$ -
00 - Transfer to Food Service Fund	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 10,840,385**	**$ 10,183,914**	**$ (656,471.00)**

REVENUE

Local Revenue	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Change
Current year taxes @ $0.212382	$ 1,020,755	$ 1,010,221	$ (10,534)
Prior year taxes	$ 10,000	$ 10,000	$ -
Other tax revenue	$ 3,500	$ 3,500	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
Earnings - temporary funds (interest)	$ 1,500	$ 3,500	$ 2,000
	$ -	$ -	$ -
	$ -	$ -	$ -
Tax certificates			$ -
Miscellaneous revenue	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
			$ -
Total Local Revenue	$ 1,035,755	$ 1,027,221	$ (8,534)
State Revenue			
State Revenue ASAHE	$ 131,446	$ 154,254	$ 22,808
	$ -	$ -	$ -
Formula Transition Grant (2 yrs only)		$ -	
Total State Revenue	$ 131,446	$ 154,254	$ 22,808
Other			
Fund Balance Appropriation	$ -	$ -	$ -
Total Other	$ -	$ -	$ -
TOTAL REVENUE	**$ 1,167,201**	**$ 1,181,475**	**$ 14,274**

EXPENDITURES

Function	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Change
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -		$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -		$ -
71 - Debt Service	$ 1,167,201	$ 1,181,475	$ 14,274
	$ -		$ -
			$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 1,167,201**	**$ 1,181,475**	**$ 14,274.00**

REVENUE

Local Revenue	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Change
Food Service Activity	$ 5,000	$ 5,000	$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
Total Local Revenue	$ 5,000.00	$ 5,000	$ -
State Revenue			
State Revenue	$ 2,000	$ 2,000	$ -
*TRS On-Behalf	$ 13,805	$ 14,011	$ 206
		$ -	
Total State Revenue	$ 15,805	$ 16,011	$ 206
Federal Revenue			
NSLP Breakfast & Lunch	$ 403,000	$ 395,000	$ (8,000)
Commodities, Delivery Reimbursement	$ 31,807	$ 28,862	$ (2,945)
Fund Balance Appropriation	$ 3,723	$ 10,708	$ 6,985
TOTAL REVENUE	**$ 459,335**	**$ 455,581**	**$ (3,754)**

**TRS On-Behalf is neither an actual revenue nor an expenditure, but is required to be shown in revenue and expenditures to estimate the matching portion of Teacher Retirement paid on behalf of employees by the State of Texas.*

EXPENDITURES

Function	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Change
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
35 - Food Services	$ 459,335	$ 455,581	$ (3,754)
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
	$ -		$ -
			$ -
			$ -
			$ -
00 - Transfer to Food Service Fund	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 459,335**	**$ 455,581**	**$ (3,754.00)**

REFUGIO ISD TAXPAYER IMPACT STATEMENT
PURSUANT TO SECTION 551.043(c)(2) OF THE TEXAS GOVERNMENT CODE

As of 8/5/26- Certified Totals

Rate Scenario	Median Homestead Taxable Value*	Tax Rate** (per $100 of value)	Estimated Property Tax Bill
FY 2025-26 Tax Rate (Current Year)	$132,040	$0.851639	$1,124.50
FY 2026-27 Proposed Tax Rate***	$127,130	$0.864582	$1,099.14

*Net of $140,000 Homestead Exemption

**Total tax rate

***Tax year 2026 data are based on certified values and proposed tax rates.