

Revised 04-21-2022

The following template may be used to post the district's 2021 - 2022 "actual" and proposed budgets on the district's Web Page in order to comply with the requirements of HRS. Budget postings are required to remain on the district's webpage throughout the fiscal year.

Use your latest amended expenditure budget numbers to complete the column "Actual" on the "Data Entry_Web Posting" sheet. Use your "projected" budget numbers in the "Proposed Budget" column.

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 two pages:
1) In "page layout", scale to 80%, 2) set size to Legal (8.5X14), 3) set all margins to 0.5 inches.

2018-19 NOTICE: Sec. 140.0045. ITEMIZATION OF CERTAIN PUBLIC NOTICE E)
(a) Except as provided by Subsection (b), the proposed budget of a political subdivision or newspaper by the political subdivision or a representative of the political subdivision shall include a line item indicating the 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 E)
During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 2019 requiring school districts to reflect in their proposed budget a line item indicating the budget and actual expenditures for the same purpose in the preceding year. Indirectly influencing or attempting to influence the outcome of legislation or administrative action are defined in Section 305.002, Government Code."

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EXPENDITURES REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.
division must include a line item indicating expenditures for notices required by
division that allows as clear a comparison as practicable between those expenditu

EXPENDITURES REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.

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ires in the proposed**

District:	MONTAGUE ISD
CD#:	169-908
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		130.000	130.000
Function	Expenditures		
11	Instruction	\$758,357	\$892,800
12	Instructional Resources & Media Services	\$14,180	\$28,610
13	Curriculum & Instructional Staff Development	\$8,147	\$11,060
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$159,878	\$140,161
31	Guidance, Counseling & Evaluation Services	\$2,279	\$2,283
32	Social Work Services	\$0	\$0
33	Health Services	\$29,662	\$41,571
34	Student (Pupil) Transportation	\$66,427	\$119,454
35	Food Services	\$140,738	\$0
36	Cocurricular/Extracurricular Activities	\$41,364	\$41,087
41	General Administration	\$167,549	\$194,948
* 41	Statutorily Required Public Notice-Required Posting	\$1,000	\$1,500
**41	Statutorily Required Public Notice-Lobbying	\$0	\$0
51	Plant Maintenance & Operation	\$421,339	\$198,352
52	Security and Monitoring Services	\$23,111	\$27,882
53	Data Processing Services	\$41,000	\$44,100
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$78,764	\$84,962
	Debt Service - Interest on long-term debt	\$38,694	\$36,397
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
81	Facilities Acquisition and Construction	\$262,868	\$53,000
91	Contracted Instructional Services Between Schools	\$0	\$0
92	Incremental Costs Associated With Chapter 41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$32,514	\$35,000
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	\$9,000	\$9,000

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.

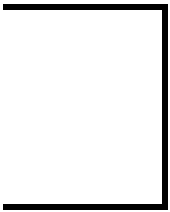
The most accurate approach would be to include all funds, but if you show only 199, 240, and 599 in your proposed budget, use only those funds for the previous year's budget. Consistency in how you report budget comparison is an important consideration.

*** New Expenditure Code (Function Code 41) for all statutorily required public notice**

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires 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 terms are defined in Section 305.002, Government Code."



Budget Summary Report for

2021 - 2022 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$758,357	\$5,834
12	Instructional Resources, Media Services	\$14,180	\$109
13	Curriculum Development & Staff Development	\$8,147	\$63
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$780,684	\$6,005
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$159,878	\$1,230
31	Guidance & Counseling, Evaluation	\$2,279	\$18
32	Social Work Services	\$0	\$0
33	Health Services	\$29,662	\$228
36	Co-curricular/ Extra-curricular Activities	\$41,364	\$318
Total		\$233,183	\$1,794
Central Administration			
41	General Administration	\$167,549	\$1,289
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,000	\$8

41 Lobbying	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."	\$0	\$0	41 Lobbying
	Total:	\$168,549	\$1,297	
District Operations				District Operations
51	Plant Maintenance & Operations	\$421,339	\$3,241	51
52	Security and Monitoring	\$23,111	\$178	52
53	Data Processing	\$41,000	\$315	53
34	Student Transportation	\$66,427	\$511	34
35	Food Services	\$140,738	\$1,083	35
	Total:	\$692,615	\$5,328	
Debt Service				Debt Service
71	Debt Service	\$117,458	\$904	71
Other				Other
61	Community Service	\$0	\$0	61
81	Facilities Acquisition and Construction	\$262,868	\$2,022	81
91	Contracted Instructional Services Between Public schools	\$0	\$0	91
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	92
93	Payments to Fiscal Agents for Shared Service Arrangements	\$32,514	\$250	93
97	Payments to Tax Increment Funds	\$0	\$0	97
99	Inter-government charges not Defined in Other codes	\$9,000	\$69	99
	Total:	\$304,382	\$2,341	

MONTAGUE ISD

2022 - 2023 "Proposed" Budget		
	Aggregate Expenditures	Per Pupil Expenditures
Instruction	\$892,800	\$6,868
Instructional Resources, Media Services	\$28,610	\$220
Curriculum Development & Staff Development	\$11,060	\$85
Payment to Juvenile Justice AEP	\$0	\$0
Total:	\$932,470	\$7,173
Instructional Leadership	\$0	\$0
School Leadership	\$140,161	\$1,078
Guidance & Counseling, Evaluation	\$2,283	\$18
Social Work Services	\$0	\$0
Health Services	\$41,571	\$320
Co-curricular/ Extra-curricular Activities	\$41,087	\$316
Total	\$225,102	\$1,732
		\$0
		\$0
General Administration	\$194,948	\$1,500
Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$12

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."	\$0	\$0
Total:	\$196,448	\$1,511
Plant Maintenance & Operations	\$198,352	\$1,526
Security and Monitoring	\$27,882	\$214
Data Processing	\$44,100	\$339
Student Transportation	\$119,454	\$919
Food Services	\$0	\$0
Total:	\$389,788	\$2,998
Debt Service	\$121,359	\$934
Community Service	\$0	\$0
Facilities Acquisition and Construction	\$53,000	\$408
Contracted Instructional Services Between Public schools	\$0	\$0
Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
Payments to Fiscal Agents for Shared Service Arrangements	\$35,000	\$269
Payments to Tax Increment Funds	\$0	\$0
Inter-government charges not Defined in Other codes	\$9,000	\$69
Total:	\$97,000	\$746