

**Revised 05-22-2023**

The following template may be used to post the district's 2022 - 2023 "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 column "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 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 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 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 proposed 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. Terms are defined in Section 305.002, Government Code."

**Cody Harvey**  
Region 12 ESC  
[charvey@esc12.net](mailto:charvey@esc12.net)  
254-297-1120

**Glenn Pittman**  
Region 12 ESC  
[gpittman@esc12.net](mailto:gpittman@esc12.net)  
254-297-1204

**Nick West**  
Region 12 ESC  
[nwest@esc12.net](mailto:nwest@esc12.net)  
254-297-1117

**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.**

**y law to be published in a  
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-----

		2022-23 Current Budget	2023-24 Proposed Budget
Enrollment Count		150.000	160.000
Function	Expenditures		
11	Instruction	\$967,800	\$1,089,878
12	Instructional Resources & Media Services	\$28,610	\$30,703
13	Curriculum & Instructional Staff Development	\$11,060	\$11,721
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$141,161	\$149,546
31	Guidance, Counseling & Evaluation Services	\$3,783	\$2,289
32	Social Work Services	\$0	\$0
33	Health Services	\$41,571	\$42,963
34	Student (Pupil) Transportation	\$92,454	\$128,281
35	Food Services	\$139,584	\$132,456
36	Cocurricular/Extracurricular Activities	\$41,087	\$52,826
41	General Administration	\$195,948	\$216,201
* 41	Statutorily Required Public Notice-Required Posting	\$1,500	\$1,500
**41	Statutorily Required Public Notice-Lobbying	\$0	\$0
51	Plant Maintenance & Operation	\$240,352	\$232,806
52	Security and Monitoring Services	\$42,882	\$41,390
53	Data Processing Services	\$44,100	\$67,175
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$84,962	\$87,610
	Debt Service - Interest on long-term debt	\$36,397	\$33,749
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
81	Facilities Acquisition and Construction	\$53,000	\$103,000
91	Contracted Instructional Services Between Schools	\$0	\$0
92	Incremental Costs Associated With Chapter 41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$40,000	\$51,000
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	\$9,200	\$9,500

**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.

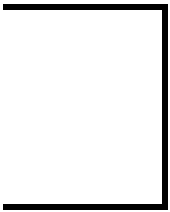
The most accurate approach would be to include all funds, but if you show only 199, 240, and 599 in your proposed budget, use only those funds for the previous year's budget. Consistency in how you report budget comparison is an important consideration.

**\* 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

2022 - 2023 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$967,800	\$6,452
12	Instructional Resources, Media Services	\$28,610	\$191
13	Curriculum Development & Staff Development	\$11,060	\$74
95	Payment to Juvenile Justice AEP	\$0	\$0
<b>Total:</b>		<b>\$1,007,470</b>	<b>\$6,716</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$141,161	\$941
31	Guidance & Counseling, Evaluation	\$3,783	\$25
32	Social Work Services	\$0	\$0
33	Health Services	\$41,571	\$277
36	Co-curricular/ Extra-curricular Activities	\$41,087	\$274
<b>Total</b>		<b>\$227,602</b>	<b>\$1,517</b>
<b>Central Administration</b>			
41	General Administration	\$195,948	\$1,306
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$10

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
	<b>Total:</b>	<b>\$197,448</b>	<b>\$1,316</b>	
District Operations				District Operations
51	Plant Maintenance & Operations	\$240,352	\$1,602	51
52	Security and Monitoring	\$42,882	\$286	52
53	Data Processing	\$44,100	\$294	53
34	Student Transportation	\$92,454	\$616	34
35	Food Services	\$139,584	\$931	35
	<b>Total:</b>	<b>\$559,372</b>	<b>\$3,729</b>	
Debt Service				Debt Service
71	Debt Service	\$121,359	\$809	71
Other				Other
61	Community Service	\$0	\$0	61
81	Facilities Acquisition and Construction	\$53,000	\$353	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	\$40,000	\$267	93
97	Payments to Tax Increment Funds	\$0	\$0	97
99	Inter-government charges not Defined in Other codes	\$9,200	\$61	99
	<b>Total:</b>	<b>\$102,200</b>	<b>\$681</b>	



## MONTAGUE ISD

<b>2023 - 2024 "Proposed" Budget</b>		
	<b>Aggregate Expenditures</b>	<b>Per Pupil Expenditures</b>
Instruction	\$1,089,878	\$6,812
Instructional Resources, Media Services	\$30,703	\$192
Curriculum Development & Staff Development	\$11,721	\$73
Payment to Juvenile Justice AEP	\$0	\$0
<b>Total:</b>	<b>\$1,132,302</b>	<b>\$7,077</b>
Instructional Leadership	\$0	\$0
School Leadership	\$149,546	\$935
Guidance & Counseling, Evaluation	\$2,289	\$14
Social Work Services	\$0	\$0
Health Services	\$42,963	\$269
Co-curricular/ Extra-curricular Activities	\$52,826	\$330
<b>Total</b>	<b>\$247,624</b>	<b>\$1,548</b>
		\$0
		\$0
General Administration	\$216,201	\$1,351
Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$9

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
<b>Total:</b>	<b>\$217,701</b>	<b>\$1,361</b>
Plant Maintenance & Operations	\$232,806	\$1,455
Security and Monitoring	\$41,390	\$259
Data Processing	\$67,175	\$420
Student Transportation	\$128,281	\$802
Food Services	\$132,456	\$828
<b>Total:</b>	<b>\$602,108</b>	<b>\$3,763</b>
Debt Service	\$121,359	\$758
Community Service	\$0	\$0
Facilities Acquisition and Construction	\$103,000	\$644
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	\$51,000	\$319
Payments to Tax Increment Funds	\$0	\$0
Inter-government charges not Defined in Other codes	\$9,500	\$59
<b>Total:</b>	<b>\$163,500</b>	<b>\$1,022</b>