

**Revised 05-16-2025**

The following template may be used to post the district's 2024 - 2025 "actual" and budgets on the district's Web Page in order to comply with the requirements of H. Budget postings are required to remain on the district's webpage throughout the

Use your latest amended expenditure budget numbers to complete the column " on the "Data Entry\_Web Posting" sheet. Use your "projected" budget numbers in proposed budget."

Data will import to the "Web Page Notice of Budgets" for posting on your Web P

**NOTE:** If you have a problem with your "saved" PDF file splitting your data into r  
1) In "page layout", scale to 80%, 2) set size to Legal (8.5X14), 3) set all margins

**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 sub newspaper by the political subdivision or a representative of the political subdiv 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 requiring school districts to reflect in their proposed budget a line item indicatin indirectly influencing or attempting to influence the outcome of legislation or ad terms are defined in Section 305.002, Government Code."

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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-----	
		2024-25 Current Budget	2025-26 Proposed Budget
Enrollment Count		161.000	167.000
<b>Function</b>	<b>Expenditures</b>		
11	Instruction	\$1,311,060	\$1,579,674
12	Instructional Resources & Media Services	\$30,837	\$15,895
13	Curriculum & Instructional Staff Development	\$11,455	\$12,131
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$161,333	\$191,463
31	Guidance, Counseling & Evaluation Services	\$2,286	\$2,267
32	Social Work Services	\$0	\$0
33	Health Services	\$21,700	\$8,979
34	Student (Pupil) Transportation	\$125,809	\$87,186
35	Food Services	\$145,100	\$124,919
36	Cocurricular/Extracurricular Activities	\$54,295	\$54,084
41	General Administration	\$207,047	\$224,533
* 41	Statutorily Required Public Notice-Required Posting	\$1,500	\$1,200
**41	Statutorily Required Public Notice-Lobbying	\$0	\$0
51	Plant Maintenance & Operation	\$354,063	\$347,453
52	Security and Monitoring Services	\$25,131	\$24,779
53	Data Processing Services	\$67,075	\$66,575
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$105,354	\$137,275
	Debt Service - Interest on long-term debt	\$33,004	\$34,919
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
81	Facilities Acquisition and Construction	\$40,000	\$121,775
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	\$45,000
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	\$9,500	\$10,000

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.

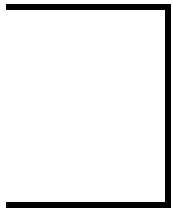
The most accurate approach would be to include all funds, but if you show only 199, 240, and 599 in your proposed budget, use only those funds for the previous year's budget. Consistency in how you report budget comparison is an important consideration.

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

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 "costs of 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 MONTAGUE ISD

2024 - 2025 Actual Budget				2025 - 2026 "Proposed" Budget			
		Aggregate	Per Pupil			Aggregate	Per Pupil
Instruction				Instruction			
11	Instruction	\$1,311,060	\$8,143	11	Instruction	\$1,579,674	\$9,459
12	Instructional	\$30,837	\$192	12	Instructional	\$15,895	\$95
13	Curriculum	\$11,455	\$71	13	Curriculum	\$12,131	\$73
95	Payment to Juvenile	\$0	\$0	95	Payment to Juvenile	\$0	\$0
	Total:	\$1,353,352	\$8,406		Total:	\$1,607,700	\$9,627
Instructional				Instructional			
21	Instructional	\$0	\$0	21	Instructional	\$0	\$0
23	School Leadership	\$161,333	\$1,002	23	School Leadership	\$191,463	\$1,146
31	Guidance &	\$2,286	\$14	31	Guidance &	\$2,267	\$14
32	Social Work Services	\$0	\$0	32	Social Work Services	\$0	\$0
33	Health Services	\$21,700	\$135	33	Health Services	\$8,979	\$54
36	Co-curricular/ Extra-	\$54,295	\$337	36	Co-curricular/ Extra-	\$54,084	\$324
	Total	\$239,614	\$1,488		Total	\$256,793	\$1,538
						\$0	
Central				Central			
41	General	\$207,047	\$1,286	41	General	\$224,533	\$1,345
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,500	\$9	41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$1,200	\$7
41	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	41	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:	\$208,547	\$1,295		Total:	\$225,733	\$1,352
District				District			
51	Plant Maintenance &	\$354,063	\$2,199	51	Plant Maintenance &	\$347,453	\$2,081
52	Security and	\$25,131	\$156	52	Security and	\$24,779	\$148
53	Data Processing	\$67,075	\$417	53	Data Processing	\$66,575	\$399
34	Student	\$125,809	\$781	34	Student	\$87,186	\$522
35	Food Services	\$145,100	\$901	35	Food Services	\$124,919	\$748
	Total:	\$717,178	\$4,455		Total:	\$650,912	\$3,898
Debt Service				Debt Service			
71	Debt Service	\$138,358	\$859	71	Debt Service	\$172,194	\$1,031
Other				Other			
61	Community Service	\$0	\$0	61	Community Service	\$0	\$0
81	Facilities Acquisition	\$40,000	\$248	81	Facilities Acquisition	\$121,775	\$729
91	Contracted	\$0	\$0	91	Contracted	\$0	\$0
92	Incremental Cost	\$0	\$0	92	Incremental Cost	\$0	\$0
93	Payments to Fiscal	\$40,000	\$248	93	Payments to Fiscal	\$45,000	\$269
97	Payments to Tax	\$0	\$0	97	Payments to Tax	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$9,500	\$59	99	Inter-government charges not Defined in Other codes	\$10,000	\$60
	Total:	\$89,500	\$556		Total:	\$176,775	\$1,059
	Grand Total:	\$2,746,549			Grand Total:	\$3,090,107	

Difference	\$343,558
Percent Change	12.51%