RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF MONTAGUE AREA PUBLIC SCHOOLS
2025-2026 BUDGETS
May 11, 2026

Resolved, that this resolution shall be the general appropriations of Montague Area Public Schools for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Montague Area Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for the fiscal year 2025-2026 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:				
1xx	51x	52x	Local	$ 4,991,104
3xx	State			13,964,313
4xx	Federal			604,909
54x-	6xx		Other Financing Sources	167,878
Total Revenue:				19,728,204
Total Fund Balance July 1, 2025 Available to Appropriate				3,538,372
Total Available to Appropriate				$ 23,266,576

Be it further resolved, that $21,066,770 of the total available to appropriate in the general fund is hereby appropriated in the amount and for the purposes set forth below:

Expenditures				
1xx	Instruction			
	11x		Basic Programs	$ 7,937,381
	12x		Added Needs Instruction	3,899,733
2xx	Support Services			
	21x		Pupil Support	1,838,311
	22x		Instructional Staff Support	351,269
	23x		General Administration	404,950
	24x		School Administration	1,210,071
	25x		Business Services	239,248
	26x		Operations and Maintenance	2,861,153
	27x		Transportation	1,330,483
	28x		Other Central Support	281,577
	293		Athletics	688,569
	299		Other Support Services	-
3xx	Community Services			24,025
4xx-	6xx		Other Financing Uses	-
Total Appropriated				21,066,770
Projected June 30, 2026 Fund Balance				$ 2,199,806

MONTAGUE AREA PUBLIC SCHOOLS
GENERAL FUND
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30

	2024-2025 Actual	2025-2026 Amend #1	2025-2026 Amend #2
Revenue:			
1xx 51x 52x Local	$ 4,745,778	$ 5,119,430	$ 4,991,104
3xx State	14,233,550	13,693,020	13,964,313
4xx Federal	544,675	491,361	604,909
53x- 6xx Other Financing Sources	136,240	139,878	167,878
Total Revenue	**19,660,243**	**19,443,689**	**19,728,204**
Expenditures			
Instruction			
11x Basic Programs	7,463,220	7,806,402	7,937,381
12x Added Needs Instruction	3,399,787	3,914,679	3,899,733
Total Instruction	10,863,007	11,721,081	11,837,114
Support Services			
21x Pupil Support	1,644,079	1,863,273	1,838,311
22x Instructional Staff Support	373,141	350,390	351,269
23x General Administration	370,548	393,093	404,950
24x School Administration	1,150,435	1,160,034	1,210,071
25x Business Services	232,231	240,213	239,248
26x Operations and Maintenance	2,620,301	2,828,848	2,861,153
27x Transportation	1,317,065	1,219,249	1,330,483
28x Other Central Support	269,792	409,659	281,577
293 Athletics	687,327	660,495	688,569
299 Other Support Services	-	-	-
Total Support Services	8,664,919	9,125,254	9,205,631
3xx Community Services	54,837	17,212	24,025
4xx Construction and Improvements	-		
4xx- 6xx Other Financing Uses	-		-
Total Expenditures	**19,582,763**	**20,863,547**	**21,066,770**
Excess Revenue (Expenditures)	**77,480**	**(1,419,858)**	**(1,338,566)**
Fund Balance, July 1	**3,460,892**	**3,538,372**	**3,538,372**
Fund Balance, June 30	**$ 3,538,372**	**$ 2,118,514**	**$ 2,199,806**
Fund Balance as a percent of Expenditures	**18.1%**	**10.2%**	**10.4%**

MONTAGUE AREA PUBLIC SCHOOLS
SCHOOL SERVICE FUNDS

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the school service funds of Montague Area Public Schools, for the fiscal year 2025-2026. is as follows:

Revenue:		
1xx 51x 52x Local	$	750,498
3xx State		353,641
4xx Federal		1,125,000
53x- 6xx Other Financing Sources		26
Total Revenue:		2,229,165
Total Fund Balance July 1, 2025 Available to Appropriate		726,257
Total Available to Appropriate	$	2,955,422

Be it further resolved, that $2,624,305 of the total available to appropriate in the general fund is hereby appropriated in the amount and for the purposes set forth below:

Expenditures		
25 Food Service Fund	$	1,979,303
27 Technology and Safety Fund		340,002
28 Scholarship Trust Fund		5,000
29 Student/School Activity Fund		300,000
Total Appropriated		2,624,305
Projected June 30, 2026 Fund Balance	$	331,117

MONTAGUE AREA PUBLIC SCHOOLS
FOOD SERVICE FUND
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30

	2024-2025 Actual	2025-2026 Amend #1	2025-2026 Amend #2
Revenue:			
1xx 51x 52x Local	$ 167,767	$ 93,716	$ 108,998
3xx State	343,860	354,300	351,391
4xx Federal	1,164,487	1,146,000	1,125,000
53x- 6xx Other Financing Sources	30,073	26	26
Total Revenue	**1,706,187**	**1,594,042**	**1,585,415**
Expenditures:			
1xxx Salaries	430,954	454,421	455,509
2xxx Employee Benefits	268,754	311,098	288,039
3xxx-			
4xxx Purchased Services	119,736	118,816	135,026
5xxx Supplies & Materials	757,038	743,861	788,843
6xxx Capital Outlay	296,365	180,501	172,486
7xxx Other Expenses	6,230	9,400	9,400
8xxx Outgoing Transfers and Other Transactions	130,000	130,000	130,000
Total Expenditures	**2,009,077**	**1,948,097**	**1,979,303**
Excess Revenue (Expenditures)	**(302,890)**	**(354,055)**	**(393,888)**
Fund Balance, July 1	**826,249**	**523,359**	**523,359**
Fund Balance, June 30	**$ 523,359**	**$ 169,304**	**$ 129,471**

MONTAGUE AREA PUBLIC SCHOOLS
TECHNOLOGY AND SAFETY FUND
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30

	2024-2025 Actual	2025-2026 Amend #1	2025-2026 Amend #2
Revenue:			
1xx 51x 52x Local	$ 313,842	$ 340,000	$ 340,000
3xx State	1,574	2,250	2,250
4xx Federal	-	-	-
53x- 6xx Other Financing Sources		-	-
Total Revenue	**315,416**	**342,250**	**342,250**
Expenditures:			
1xxx Salaries	31,888	39,686	31,556
2xxx Employee Benefits	8,092	9,800	8,636
3xxx-			
4xxx Purchased Services	97,640	70,404	69,750
5xxx Supplies & Materials	14,860	19,900	17,800
6xxx Capital Outlay	180,508	209,960	212,260
Total Expenditures	**332,988**	**349,750**	**340,002**
Excess Revenue (Expenditures)	**(17,572)**	**(7,500)**	**2,248**
Fund Balance, July 1	**26,144**	**8,572**	**8,572**
Fund Balance, June 30	**$ 8,572**	**$ 1,072**	**$ 10,820**

MONTAGUE AREA PUBLIC SCHOOLS
SCHOLARSHIP TRUST FUND
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30

	2024-2025 Actual	2025-2026 Amend #1	2025-2026 Amend #2
Revenue:			
1xx Local	$ 3,267	$ 1,500	$ 1,500
Total Revenue	**3,267**	**1,500**	**1,500**
Expenditures:			
7xxx Other Expenses	2,000	5,000	5,000
8xxx Outgoing Transfers and Other Transactions			
Total Expenditures	**2,000**	**5,000**	**5,000**
Excess Revenue (Expenditures)	**1,267**	**(3,500)**	**(3,500)**
Fund Balance, July 1	**30,965**	**32,232**	**32,232**
Fund Balance, June 30	**$ 32,232**	**$ 28,732**	**$ 28,732**

MONTAGUE AREA PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND
OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30

	2024-2025 Actual	2025-2026 Amend #1	2025-2026 Amend #2
Revenue:			
1xx Local	$ 265,472	$ 300,000	$ 300,000
Total Revenue	**265,472**	**300,000**	**300,000**
Expenditures:			
7xxx Other Expenses	227,389	300,000	300,000
Total Expenditures	**227,389**	**300,000**	**300,000**
Excess Revenue (Expenditures)	**38,083**	**-**	**-**
Fund Balance, July 1	**124,011**	**162,094**	**162,094**
Fund Balance, June 30	**$ 162,094**	**$ 162,094**	**$ 162,094**

Be it further resolved, that the Board of Education declares the millage rate of 8.5802 for debt/sinking fund levy be set for the 2025-2026 fiscal year as follows:

2015 Series A Refunding Bonds	1.5600
2019 Refunding Bonds	2.2000
2020 Refunding Bonds	2.5500
2022 School Building and Site Bonds	1.4900
2019 Sinking Fund	0.7802

Further resolved, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditures of any funds except pursuant to appropriation made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

Be it further resolved, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the Principals, Directors, Supervisors, and Department Heads accountable for the performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Be it further resolved, that, for the purposes of meeting emergency needs of the School District, changes in appropriations may be made upon the written authorization of the Superintendent. When the Superintendent makes a change in appropriations as permitted by this resolution, such change shall be presented to the Board of Education in the form of an appropriations act amendment, which shall be adopted by the Board of Education at a regularly scheduled meeting.

This appropriation resolution is to take effect immediately.

Jeffrey W. Johnson
Superintendent