RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF MONTAGUE AREA PUBLIC SCHOOLS
2026-2027 BUDGETS
June 8, 2026

Resolved, that this resolution shall be the general appropriations of Montague Area Public Schools for the 2026-2027 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 2026-2027 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	$	4,750,252
3xx State		13,959,156
4xx Federal		354,603
54x- 6xx Other Financing Sources		30,000
Total Revenue:		19,094,011
Total Fund Balance July 1, 2026 Available to Appropriate		2,199,806
Total Available to Appropriate	$	21,293,817

Be it further resolved, that $20,242,408 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	$	7,208,857
12x Added Needs Instruction		4,003,146
2xx Support Services		
21x Pupil Support		1,962,315
22x Instructional Staff Support		252,249
23x General Administration		433,592
24x School Administration		1,225,830
25x Business Services		301,068
26x Operations and Maintenance		2,661,695
27x Transportation		1,160,647
28x Other Central Support		352,338
293 Athletics		665,671
299 Other Support Services		-
3xx Community Services		15,000
4xx- 6xx Other Financing Uses		
Total Appropriated		20,242,408
Projected June 30, 2027 Fund Balance	$	1,051,409

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

	2024-2025 Actual	2025-2026 Amend #2	2026-2027 Proposed
Revenue:			
1xx 51x 52x Local	$ 4,745,778	$ 4,991,104	$ 4,750,252
3xx State	14,233,550	13,964,313	13,959,156
4xx Federal	544,675	604,909	354,603
53x- 6xx Other Financing Sources	136,240	167,878	30,000
Total Revenue	**19,660,243**	**19,728,204**	**19,094,011**
Expenditures			
Instruction			
11x Basic Programs	7,463,220	7,937,381	7,208,857
12x Added Needs Instruction	3,399,787	3,899,733	4,003,146
Total Instruction	10,863,007	11,837,114	11,212,003
Support Services			
21x Pupil Support	1,644,079	1,838,311	1,962,315
22x Instructional Staff Support	373,141	351,269	252,249
23x General Administration	370,548	404,950	433,592
24x School Administration	1,150,435	1,210,071	1,225,830
25x Business Services	232,231	239,248	301,068
26x Operations and Maintenance	2,620,301	2,861,153	2,661,695
27x Transportation	1,317,065	1,330,483	1,160,647
28x Other Central Support	269,792	281,577	352,338
293 Athletics	687,327	688,569	665,671
299 Other Support Services	-	-	-
Total Support Services	8,664,919	9,205,631	9,015,405
3xx Community Services	54,837	24,025	15,000
4xx Construction and Improvements	-	-	-
4xx- 6xx Other Financing Uses	-	-	
Total Expenditures	**19,582,763**	**21,066,770**	**20,242,408**
Excess Revenue (Expenditures)	**77,480**	**(1,338,566)**	**(1,148,397)**
Fund Balance, July 1	**3,460,892**	**3,538,372**	**2,199,806**
Fund Balance, June 30	**$ 3,538,372**	**$ 2,199,806**	**$ 1,051,409**
Fund Balance as a percent of Expenditures	**18.1%**	**10.4%**	**5.2%**

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 2026-2027 is as follows:

Revenue:		
1xx 51x 52x Local	$	739,575
3xx State		332,440
4xx Federal		1,126,000
53x- 6xx Other Financing Sources		-
Total Revenue:		2,198,015
Total Fund Balance July 1, 2026 Available to Appropriate		331,117
Total Available to Appropriate	$	2,529,132

Be it further resolved, that $2,305,035 of the total available to appropriate in the school service funds is hereby appropriated in the amount and for the purposes set forth below:

Expenditures		
25 Food Service Fund	$	1,634,087
27 Technology and Safety Fund		365,948
28 Scholarship Trust Fund		5,000
29 Student/School Activity Fund		300,000
Total Appropriated		2,305,035
Projected June 30, 2027 Fund Balance	$	224,097

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

	2024-2025 Actual	2025-2026 Amend #2	2026-2027 Proposed
Revenue:			
1xx 51x 52x Local	$ 167,767	$ 108,998	$ 83,075
3xx State	343,860	351,391	330,100
4xx Federal	1,164,487	1,125,000	1,126,000
53x- 6xx Other Financing Sources	30,073	26	-
Total Revenue	**1,706,187**	**1,585,415**	**1,539,175**
Expenditures:			
1xxx Salaries	430,954	455,509	459,749
2xxx Employee Benefits	268,754	288,039	295,523
3xxx-			
4xxx Purchased Services	119,736	135,026	72,600
5xxx Supplies & Materials	757,038	788,843	746,815
6xxx Capital Outlay	296,365	172,486	20,000
7xxx Other Expenses	6,230	9,400	9,400
8xxx Outgoing Transfers and Other Transactions	130,000	130,000	30,000
Total Expenditures	**2,009,077**	**1,979,303**	**1,634,087**
Excess Revenue (Expenditures)	**(302,890)**	**(393,888)**	**(94,912)**
Fund Balance, July 1	**826,249**	**523,359**	**129,471**
Fund Balance, June 30	**$ 523,359**	**$ 129,471**	**$ 34,559**

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

	2024-2025 Actual	2025-2026 Amend #2	2026-2027 Proposed
Revenue:			
1xx 51x 52x Local	$ 313,842	$ 340,000	$ 355,000
3xx State	1,574	2,250	2,340
4xx Federal	-	-	-
53x- 6xx Other Financing Sources		-	-
Total Revenue	**315,416**	**342,250**	**357,340**
Expenditures:			
1xxx Salaries	31,888	31,556	41,570
2xxx Employee Benefits	8,092	8,636	9,833
3xxx-			
4xxx Purchased Services	97,640	69,750	110,500
5xxx Supplies & Materials	14,860	17,800	18,500
6xxx Capital Outlay	180,508	212,260	185,545
Total Expenditures	**332,988**	**340,002**	**365,948**
Excess Revenue (Expenditures)	**(17,572)**	**2,248**	**(8,608)**
Fund Balance, July 1	**26,144**	**8,572**	**10,820**
Fund Balance, June 30	**$ 8,572**	**$ 10,820**	**$ 2,212**

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

	2024-2025 Actual	2025-2026 Amend #2	2026-2027 Proposed
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**	**28,732**
Fund Balance, June 30	**$ 32,232**	**$ 28,732**	**$ 25,232**

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

	2024-2025 Actual	2025-2026 Amend #2	2026-2027 Proposed
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 8.5759 for debt/sinking fund levy be set for the 2026-2027 fiscal year as follows:

2015 Series A Refunding Bonds	1.5600
2019 Refunding Bonds	2.1200
2020 Refunding Bonds	2.6200
2022 School Building and Site Bonds	1.5000
2019 Sinking Fund	0.7759

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