RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF MONTAGUE AREA PUBLIC SCHOOLS
2025-2026 BUDGETS
December 8, 2025

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	$	5,119,430
3xx	State			13,693,020
4xx	Federal			491,361
54x-	6xx	Other Financing Sources		139,878
Total Revenue:				19,443,689
Total Fund Balance July 1, 2025 Available to Appropriate				3,538,372
Total Available to Appropriate			$	22,982,061

Be it further resolved, that $20,863,547 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	$	7,806,402
	12x	Added Needs Instruction		3,914,679
2xx	Support Services			
	21x	Pupil Support		1,863,273
	22x	Instructional Staff Support		350,390
	23x	General Administration		393,093
	24x	School Administration		1,160,034
	25x	Business Services		240,213
	26x	Operations and Maintenance		2,828,848
	27x	Transportation		1,219,249
	28x	Other Central Support		409,659
	293	Athletics		660,495
	299	Other Support Services		-
3xx	Community Services			17,212
4xx-	6xx	Other Financing Uses		-
Total Appropriated				20,863,547
Projected June 30, 2026 Fund Balance			$	2,118,514

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

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amend #1
Revenue:			
1xx 51x 52x Local	$ 4,745,778	$ 4,405,716	$ 5,119,430
3xx State	14,233,550	13,946,600	13,693,020
4xx Federal	544,675	431,191	491,361
53x- 6xx Other Financing Sources	136,240	101,000	139,878
Total Revenue	**19,660,243**	**18,884,507**	**19,443,689**
Expenditures			
Instruction			
11x Basic Programs	7,463,220	7,752,029	7,806,402
12x Added Needs Instruction	3,399,787	3,954,714	3,914,679
Total Instruction	10,863,007	11,706,743	11,721,081
Support Services			
21x Pupil Support	1,644,079	1,945,664	1,863,273
22x Instructional Staff Support	373,141	263,792	350,390
23x General Administration	370,548	393,090	393,093
24x School Administration	1,150,435	1,197,319	1,160,034
25x Business Services	232,231	272,219	240,213
26x Operations and Maintenance	2,620,301	2,744,588	2,828,848
27x Transportation	1,317,065	1,079,627	1,219,249
28x Other Central Support	269,792	280,493	409,659
293 Athletics	687,327	628,907	660,495
299 Other Support Services	-	-	-
Total Support Services	8,664,919	8,805,699	9,125,254
3xx Community Services	54,837	32,528	17,212
4xx Construction and Improvements	-	90,000	
4xx- 6xx Other Financing Uses	-		-
Total Expenditures	**19,582,763**	**20,634,970**	**20,863,547**
Excess Revenue (Expenditures)	**77,480**	**(1,750,463)**	**(1,419,858)**
Fund Balance, July 1	**3,460,892**	**2,996,363**	**3,538,372**
Fund Balance, June 30	**$ 3,538,372**	**$ 1,245,900**	**$ 2,118,514**
Fund Balance as a percent of Expenditures	**18.1%**	**6.0%**	**10.2%**

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 2025-2026. is as follows:

Revenue:		
1xx 51x 52x Local	$	735,216
3xx State		356,550
4xx Federal		1,146,000
53x- 6xx Other Financing Sources		26
Total Revenue:		2,237,792
Total Fund Balance July 1, 2025 Available to Appropriate		726,257
Total Available to Appropriate	$	2,964,049

Be it further resolved, that $2,602,847 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	$	1,948,097
27 Technology and Safety Fund		349,750
28 Scholarship Trust Fund		5,000
29 Student/School Activity Fund		300,000
Total Appropriated		2,602,847
Projected June 30, 2026 Fund Balance	$	361,202

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

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amend #1
Revenue:			
1xx 51x 52x Local	$ 167,767	$ 96,000	$ 93,716
3xx State	343,860	362,984	354,300
4xx Federal	1,164,487	1,183,000	1,146,000
53x- 6xx Other Financing Sources	30,073	-	26
Total Revenue	**1,706,187**	**1,641,984**	**1,594,042**
Expenditures:			
1xxx Salaries	430,954	453,882	454,421
2xxx Employee Benefits	268,754	315,613	311,098
3xxx-			
4xxx Purchased Services	119,736	95,600	118,816
5xxx Supplies & Materials	757,038	770,015	743,861
6xxx Capital Outlay	296,365	10,000	180,501
7xxx Other Expenses	6,230	9,400	9,400
8xxx Outgoing Transfers and Other Transactions	130,000	107,500	130,000
Total Expenditures	**2,009,077**	**1,762,010**	**1,948,097**
Excess Revenue (Expenditures)	**(302,890)**	**(120,026)**	**(354,055)**
Fund Balance, July 1	**826,249**	**163,748**	**523,359**
Fund Balance, June 30	**$ 523,359**	**$ 43,722**	**$ 169,304**

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

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amend #1
Revenue:			
1xx 51x 52x Local	$ 313,842	$ 300,000	$ 340,000
3xx State	1,574	4,400	2,250
4xx Federal	-	-	-
53x- 6xx Other Financing Sources		-	-
Total Revenue	**315,416**	**304,400**	**342,250**
Expenditures:			
1xxx Salaries	31,888	30,000	39,686
2xxx Employee Benefits	8,092	16,880	9,800
3xxx-			
4xxx Purchased Services	97,640	66,400	70,404
5xxx Supplies & Materials	14,860	11,200	19,900
6xxx Capital Outlay	180,508	179,400	209,960
Total Expenditures	**332,988**	**303,880**	**349,750**
Excess Revenue (Expenditures)	**(17,572)**	**520**	**(7,500)**
Fund Balance, July 1	**26,144**	**222**	**8,572**
Fund Balance, June 30	**$ 8,572**	**$ 742**	**$ 1,072**

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

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amend #1
Revenue:			
1xx Local	$ 3,267	$ 2,000	$ 1,500
Total Revenue	**3,267**	**2,000**	**1,500**
Expenditures:			
7xxx Other Expenses	2,000	4,000	5,000
8xxx Outgoing Transfers and Other Transactions			
Total Expenditures	**2,000**	**4,000**	**5,000**
Excess Revenue (Expenditures)	**1,267**	**(2,000)**	**(3,500)**
Fund Balance, July 1	**30,965**	**28,965**	**32,232**
Fund Balance, June 30	**$ 32,232**	**$ 26,965**	**$ 28,732**

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

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amend #1
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**	**124,011**	**162,094**
Fund Balance, June 30	**$ 162,094**	**$ 124,011**	**$ 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