RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF MONTAGUE AREA PUBLIC SCHOOLS
2025-2026 BUDGETS
June 9, 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	$	4,405,716
3xx State		13,946,600
4xx Federal		431,191
54x- 6xx Other Financing Sources		101,000
Total Revenue:		18,884,507
Total Fund Balance July 1, 2025 Available to Appropriate		2,996,363
Total Available to Appropriate	$	21,880,870

Be it further resolved, that $20,634,970 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	$	7,752,029
12x Added Needs Instruction		3,954,714
2xx Support Services		
21x Pupil Support		1,945,664
22x Instructional Staff Support		263,792
23x General Administration		393,090
24x School Administration		1,197,319
25x Business Services		272,219
26x Operations and Maintenance		2,744,588
27x Transportation		1,079,627
28x Other Central Support		280,493
293 Athletics		628,907
299 Other Support Services		-
3xx Community Services		32,528
4xx- 6xx Other Financing Uses		90,000
Total Appropriated		20,634,970
Projected June 30, 2026 Fund Balance	$	1,245,900

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

	2023-2024 Actual	2024-2025 Amend #2	2025-2026 Proposed
Revenue:			
1xx 51x 52x Local	$ 4,498,990	$ 4,752,757	$ 4,405,716
3xx State	14,880,668	14,304,429	13,946,600
4xx Federal	434,453	593,461	431,191
53x- 6xx Other Financing Sources	143,108	154,000	101,000
Total Revenue	**19,957,219**	**19,804,647**	**18,884,507**
Expenditures			
Instruction			
11x Basic Programs	7,257,059	7,585,836	7,752,029
12x Added Needs Instruction	3,586,655	3,534,284	3,954,714
Total Instruction	10,843,714	11,120,120	11,706,743
Support Services			
21x Pupil Support	1,613,764	1,659,298	1,945,664
22x Instructional Staff Support	245,582	453,510	263,792
23x General Administration	377,780	386,891	393,090
24x School Administration	1,079,128	1,160,786	1,197,319
25x Business Services	251,539	242,523	272,219
26x Operations and Maintenance	1,976,941	2,734,617	2,744,588
27x Transportation	1,252,577	1,419,710	1,079,627
28x Other Central Support	258,405	319,493	280,493
293 Athletics	622,577	701,899	628,907
299 Other Support Services	-	-	-
Total Support Services	7,678,293	9,078,727	8,805,699
3xx Community Services	26,037	70,329	32,528
4xx Construction and Improvements	160,650	-	90,000
4xx- 6xx Other Financing Uses	13,360	-	
Total Expenditures	**18,722,054**	**20,269,176**	**20,634,970**
Excess Revenue (Expenditures)	**1,235,165**	**(464,529)**	**(1,750,463)**
Fund Balance, July 1	**2,225,727**	**3,460,892**	**2,996,363**
Fund Balance, June 30	**$ 3,460,892**	**$ 2,996,363**	**$ 1,245,900**
Fund Balance as a percent of Expenditures	**18.5%**	**14.8%**	**6.0%**

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	$	698,000
3xx State		367,384
4xx Federal		1,183,000
53x- 6xx Other Financing Sources		-
Total Revenue:		2,248,384
Total Fund Balance July 1, 2024 Available to Appropriate		316,946
Total Available to Appropriate	$	2,565,330

Be it further resolved, that $2,369,890 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	$	1,762,010
27 Technology and Safety Fund		303,880
28 Scholarship Trust Fund		4,000
29 Student/School Activity Fund		300,000
Total Appropriated		2,369,890
Projected June 30, 2026 Fund Balance	$	195,440

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

	2023-2024 Actual	2024-2025 Amend #2	2025-2026 Proposed
Revenue:			
1xx 51x 52x Local	$ 232,985	$ 185,783	$ 96,000
3xx State	412,132	361,711	362,984
4xx Federal	1,252,074	1,206,769	1,183,000
53x- 6xx Other Financing Sources	-	-	-
Total Revenue	**1,897,191**	**1,754,263**	**1,641,984**
Expenditures:			
1xxx Salaries	367,154	453,707	453,882
2xxx Employee Benefits	260,270	289,059	315,613
3xxx-			
4xxx Purchased Services	103,387	158,425	95,600
5xxx Supplies & Materials	844,196	859,625	770,015
6xxx Capital Outlay	49,875	506,548	10,000
7xxx Other Expenses	6,188	9,400	9,400
8xxx Outgoing Transfers and Other Transactions	100,000	140,000	107,500
Total Expenditures	**1,731,070**	**2,416,764**	**1,762,010**
Excess Revenue (Expenditures)	**166,121**	**(662,501)**	**(120,026)**
Fund Balance, July 1	**660,128**	**826,249**	**163,748**
Fund Balance, June 30	**$ 826,249**	**$ 163,748**	**$ 43,722**

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

	2023-2024 Actual	2024-2025 Amend #2	2025-2026 Proposed
Revenue:			
1xx 51x 52x Local	$ 338,076	$ 315,000	$ 300,000
3xx State	2,442	1,880	4,400
4xx Federal	-	-	-
53x- 6xx Other Financing Sources		-	-
Total Revenue	**340,518**	**316,880**	**304,400**
Expenditures:			
1xxx Salaries	37,587	37,200	30,000
2xxx Employee Benefits	9,078	10,352	16,880
3xxx-			
4xxx Purchased Services	67,023	96,100	66,400
5xxx Supplies & Materials	16,072	18,550	11,200
6xxx Capital Outlay	193,738	180,600	179,400
Total Expenditures	**323,498**	**342,802**	**303,880**
Excess Revenue (Expenditures)	**17,020**	**(25,922)**	**520**
Fund Balance, July 1	**9,124**	**26,144**	**222**
Fund Balance, June 30	**$ 26,144**	**$ 222**	**$ 742**

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

	2023-2024 Actual	2024-2025 Amend #2	2025-2026 Proposed
Revenue:			
1xx Local	$ 1,500	$ 2,000	$ 2,000
Total Revenue	**1,500**	**2,000**	**2,000**
Expenditures:			
7xxx Other Expenses	2,500	4,000	4,000
8xxx Outgoing Transfers and Other Transactions			
Total Expenditures	**2,500**	**4,000**	**4,000**
Excess Revenue (Expenditures)	**(1,000)**	**(2,000)**	**(2,000)**
Fund Balance, July 1	**31,965**	**30,965**	**28,965**
Fund Balance, June 30	**$ 30,965**	**$ 28,965**	**$ 26,965**

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

	2023-2024 Actual	2024-2025 Amend #2	2025-2026 Proposed
Revenue:			
1xx Local	$ 185,554	$ 330,000	$ 300,000
Total Revenue	**185,554**	**330,000**	**300,000**
Expenditures:			
7xxx Other Expenses	200,255	330,000	300,000
Total Expenditures	**200,255**	**330,000**	**300,000**
Excess Revenue (Expenditures)	**(14,701)**	**-**	**-**
Fund Balance, July 1	**138,712**	**124,011**	**124,011**
Fund Balance, June 30	**$ 124,011**	**$ 124,011**	**$ 124,011**

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