

General Fund Budget Amendment

March 16, 2026

**Montabella Community Schools
2025-2026 General Fund Budget
Adjustments and Changes to Current Year Budget**

<u>Summary</u>	<u>December Amendment</u>	<u>March Amendment</u>	<u>Net Change</u>
Total Revenues	12,102,594	12,340,250	237,656
Total Expenditures	<u>12,079,564</u>	<u>12,441,149</u>	<u>361,585</u>
Excess Total Revenues Over (Under) Total Expenditures	23,030	(100,899)	(123,929)
Fund Balance, Beginning of Year	<u>5,346,841</u>	<u>5,346,841</u>	
Fund Balance, End of Year	<u><u>5,369,871</u></u>	<u><u>5,245,942</u></u>	
 Revenues			
State Aid adjustments			76,393
Section 271(2) Educator Compensation			111,360
At Risk Grant			(51,251)
Title Grants			87,137
Other Grants			10,901
Special education millage			26,277
Earnings on investments			15,200
Other miscellaneous revenues			(38,361)
Net Increase (Decrease) in Revenues			<u><u>237,656</u></u>
 Expenditures			
Salaries adjusted to current staffing (non-grants)			6,159
Benefits adjusted to current staffing (non-grants)			(16,755)
Section 271(2) Educator Compensation			111,360
At Risk Grant			(51,251)
Title Grants			87,137
Other Grants			10,901
Transfer to General Fund Capital Projects Fund			150,000
Contracted services			58,370
Equipment			38,267
Utilities			(14,466)
Other miscellaneous expenses			(18,137)
Net Increase (Decrease) in Expenditures			<u><u>361,585</u></u>

Montabella Community Schools
General Fund
2025-2026 School Year

	Audited 2018-19	Audited 2019-20	Audited 2020-21	Audited 2021-22	Audited 2022-23	Audited 2023-24	Audited 2024-25	Original Budget 2025-26	December Amendment 2025-26	March Amendment 2025-26
Revenues										
Local Sources	1,258,913	1,323,471	1,353,697	1,399,382	1,547,317	1,619,317	1,723,592	1,804,535	1,986,691	1,978,047
State Sources	6,340,716	6,840,791	6,697,320	7,190,673	8,422,701	9,173,703	9,347,861	8,426,000	9,454,270	9,599,156
Federal Sources	388,540	540,148	733,556	1,393,430	795,258	1,771,170	467,777	364,644	356,029	443,166
Incoming and Other	250,776	268,810	267,128	428,504	293,533	385,494	322,334	348,604	305,604	319,881
Total Revenue	8,238,945	8,973,220	9,051,701	10,411,989	11,058,809	12,949,684	11,861,564	10,943,783	12,102,594	12,340,250
Expenditures										
Instruction										
Basic Programs	3,570,858	3,674,254	4,072,229	4,222,142	4,914,704	4,901,121	5,020,100	4,911,686	4,955,255	5,009,212
Added Needs	1,082,197	1,330,791	1,062,726	1,239,012	1,411,257	1,582,814	1,823,662	1,970,321	1,993,067	2,010,519
Total Instruction	4,653,055	5,005,045	5,134,955	5,461,154	6,325,961	6,483,935	6,843,762	6,882,007	6,948,322	7,019,731
Support Services										
Pupil	417,828	533,031	555,985	702,053	820,279	847,537	826,195	789,630	926,327	964,450
Instructional Staff	454,474	383,322	406,544	484,379	573,111	652,241	622,969	592,396	588,173	617,870
General Administration	249,830	272,849	257,249	265,140	291,721	273,041	300,324	305,486	316,188	323,308
School Administration	419,327	419,301	482,015	468,232	539,772	527,476	627,845	776,300	791,359	791,745
Business	130,000	128,552	131,013	122,566	141,878	135,158	140,866	168,327	170,544	162,656
Operations and Maintenance	661,257	827,632	857,985	1,086,777	1,176,477	1,098,912	904,998	1,085,854	1,124,823	1,141,384
Pupil Transportation	626,608	626,669	566,616	698,921	702,835	780,079	842,447	545,148	557,621	546,990
Central Services	130,229	198,220	132,043	179,938	190,278	232,936	262,688	261,117	304,963	362,690
Athletics and Other	230,255	220,361	243,998	260,008	349,681	308,818	298,433	314,193	317,997	327,462
Community Services	2,945	1,657	26,636	4,514	7,557	8,442	6,762	9,068	9,732	9,348
Total Support Services	3,322,753	3,611,594	3,660,084	4,272,528	4,793,589	4,864,640	4,833,527	4,847,519	5,107,727	5,247,903
Debt Service	0	0	0	20,053	23,509	23,508	23,508	26,149	23,508	23,508
Outgoing and Other	5	5	5	5	5	5	6	7	7	150,007
Total Expenditures	7,975,813	8,616,644	8,795,044	9,753,740	11,143,064	11,372,088	11,700,803	11,755,682	12,079,564	12,441,149
FUND BALANCE										
Beginning	2,158,125	2,421,257	2,777,833	3,034,490	3,692,739	3,608,484	5,186,080	5,346,841	5,346,841	5,346,841
Operating Surplus(deficit)	263,132	356,576	256,657	658,249	-84,255	1,577,596	160,761	-811,899	23,030	-100,899
Prior Year Adjustments	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	2,421,257	2,777,833	3,034,490	3,692,739	3,608,484	5,186,080	5,346,841	4,534,942	5,369,871	5,245,942

Resolution for Budget Amendment by the Board of Education
Montabella Community Schools
General Education Fund

Resolved, that this resolution shall amend the general education appropriations of Montabella Community Schools for the fiscal year **2025-2026**, an act to amend appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montabella Community Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available in the general education fund of the school district for fiscal year **2025-2026** are amended as follows:

	<u>Original</u>	<u>March Amended</u>	<u>Change</u>
Revenues:			
Local Sources	1,804,535	1,978,047	173,512
State Sources	8,426,000	9,599,156	1,173,156
Federal Sources	364,644	443,166	78,522
Other Finance Sources	348,604	319,881	(28,723)
Total Revenue	<u>10,943,783</u>	<u>12,340,250</u>	<u>1,396,467</u>
Fund Balances - June 30, 2025:			
Non-Spendable	22,888	22,888	-
Restricted			-
Committed			-
Assigned	811,899	811,899	-
Unassigned	4,512,054	4,512,054	-
Fund Balance Available to Appropriate	<u>5,346,841</u>	<u>5,346,841</u>	<u>-</u>
Total Available to Appropriate	<u>16,290,624</u>	<u>17,687,091</u>	<u>1,396,467</u>

Be it further resolved that \$12,441,149 of the total available to appropriate in the general education fund is hereby appropriated by amendment in the amounts and for the purposes set forth below:

Expenditures			
Instruction - Basic Programs	4,911,686	5,009,212	97,526
Instruction - Added Needs	1,970,321	2,010,519	40,198
Support - Pupil	789,630	964,450	174,820
Support - Instruction Staff	592,396	617,870	25,474
Support - General Administration	305,486	323,308	17,822
Support - School Administration	776,300	791,745	15,445
Support - Business Services	168,327	162,656	(5,671)
Support - Operation & Maintenance	1,085,854	1,141,384	55,530
Support - Pupil Transportation	545,148	546,990	1,842
Support - Central Services	261,117	362,690	101,573
Support - Athletics and Other	314,193	327,462	13,269
Community Services	9,068	9,348	280
Outgoing Transfers & Other Transactions	26,156	173,515	147,359
Total Appropriated	<u>11,755,682</u>	<u>12,441,149</u>	<u>685,467</u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations 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 of the Board.

Be it further resolved, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for 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.

Ayes: Members –

Nays: Members -

Secretary, Board of Education

Date