

Food Service Fund Budget Amendment

March 16, 2026

**Montabella Community Schools
2025-2026 Food Service 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	798,487	823,642	25,155
Total Expenditures	<u>776,528</u>	<u>808,920</u>	<u>32,392</u>
Excess Total Revenues Over (Under) Total Expenditures	21,959	14,722	(7,237)
Fund Balance, Beginning of Year	<u>333,258</u>	<u>333,258</u>	
Fund Balance, End of Year	<u><u>355,217</u></u>	<u><u>347,980</u></u>	

<u>Revenues</u>		
Federal reimbursement		16,050
State Aid adjustments		11,551
Section 271(2) Educator Compensation		1,154
Food sales		(3,800)
Earnings on investments		200
Net Increase (Decrease) in Revenues		<u><u>25,155</u></u>

<u>Expenditures</u>		
Food service salaries adjusted to current staffing		(5,150)
Food service benefits adjusted to current staffing		(4,612)
Section 271(2) Educator Compensation		1,154
Food		11,100
Equipment		29,100
Other miscellaneous expenses		800
Net Increase (Decrease) in Expenditures		<u><u>32,392</u></u>

**Montabella Community Schools
Food Service
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	26,735	21,051	2,390	17,042	27,877	27,914	27,106	26,307	27,307	23,707
State Sources	12,991	17,880	18,866	24,979	23,111	96,126	92,889	89,609	89,080	101,785
Federal Sources	485,702	556,271	460,367	658,876	641,629	684,887	679,450	673,100	682,100	698,150
Total Revenue	525,428	595,202	481,623	700,897	692,617	808,927	799,445	789,016	798,487	823,642
Expenditures										
Support Services-Pupil	0	0	0	0	0	0	0	19,264	20,931	14,074
Food Service	527,474	544,060	567,477	521,256	733,864	726,667	819,448	703,602	755,597	794,846
Total Expenditures	527,474	544,060	567,477	521,256	733,864	726,667	819,448	722,866	776,528	808,920
FUND BALANCE										
Beginning	169,365	167,319	218,461	132,607	312,248	271,001	353,261	333,258	333,258	333,258
Operating Surplus(deficit)	-2,046	51,142	-85,854	179,641	-41,247	82,260	-20,003	66,150	21,959	14,722
Prior Year Adjustments	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	167,319	218,461	132,607	312,248	271,001	353,261	333,258	399,408	355,217	347,980

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

Resolved, that this resolution shall amend the food service fund 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 food service 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	26,307	23,707	(2,600)
State Sources	89,609	101,785	12,176
Federal Sources	673,100	698,150	25,050
Other Finance Sources	0	0	0
Total Revenue	<u>789,016</u>	<u>823,642</u>	<u>34,626</u>
Fund Balances - June 30, 2025:			
Non-Spendable	26,595	26,595	-
Restricted	306,663	306,663	-
Committed			-
Assigned			-
Unassigned			-
Fund Balance Available to Appropriate	<u>333,258</u>	<u>333,258</u>	<u>-</u>
Total Available to Appropriate	<u>1,122,274</u>	<u>1,156,900</u>	<u>34,626</u>

Be it further resolved that \$808,920 of the total available to appropriate in the food service fund is hereby appropriated by amendment in the amounts and for the purposes set forth below:

Expenditures			
Support - Pupil	19,264	14,074	(5,190)
Support - Food Service	<u>703,602</u>	<u>794,846</u>	<u>91,244</u>
Total Appropriated	<u>722,866</u>	<u>808,920</u>	<u>86,054</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