



UNITED TOWNSHIP

HIGH SCHOOL DISTRICT 30

To: Board of Education
From: Janice Roome, Comptroller
CC: Dr. Jay Morrow
Date: March 9, 2026
RE: Tentative Approval of the 2025-26 UTHS District 30 Amended Budget

A tentative amended budget for 2025-26 for United Township High School District 30 is available for your review. Formal adoption of the amended budget is scheduled to occur at the June Board meeting. The changes for each fund have been highlighted in the document included in your packet and are summarized below.

The following funds have no changes to total revenue or total expenditures. Some may have minor transfers between accounts:

Fire Prevention & Safety Fund (90)
Tort Fund (80)
Working Cash Fund (70)
Capital Projects Fund (60)
Municipal Security/Social Security Fund (50)
Transportation Fund (40)

Changes to total revenue and/or total expenditures have been made in the following funds. Some may also have minor transfers between accounts:

Debt Service Fund (30)

Expenditures:

\$157,000 had been added to principal and interest costs. This is a non-cash accounting entry to comply with new accounting pronouncements requiring lease and software agreement payments lasting over one year to be shown as debt and the related payoff of that debt.

Revenue:

Transfers in have been increased \$157,000 as part of this non-cash accounting entry. The transfers in will come from Funds 10 and 20 where the lease and software cash expenditures are recorded. The payments will be moved from expenditures to transfers in those funds at the end of the fiscal year.

Operations & Maintenance Fund (20)

Expenditures:

\$10,000 increase in estimated custodian salaries.



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Educational Fund (10)

Expenditures:

- \$274,234 increase in grant expenditures due to additional federal grants awarded.
- \$60,800 possible additional library salary and benefits
- -\$14,600 updated salary and benefit estimates less salaries moved to grants
- \$2,000 Special Education grant
- \$3,500 Speech increased \$1,000 for amount carried over from prior year plus \$2,500 additional funds due to significant increase in student participation. The team must take paid judges to all meets based on the number of participating students.

Revenue:

\$274,234 additional federal grants awarded. The \$2,000 special education grant revenue was included in the preliminary budget.

To amend the budget, the Board of Education tentatively adopts the amended budget for 2025-26 at the March board meeting. The budget will then be on display for the required 30 days prior to final adoption. A notice of public hearing will be posted in the newspaper and on our website. The public hearing and formal adoption of the amended budget will be scheduled for the June Board meeting.