



MONTANA EARLY CHILDHOOD ACCOUNT (MECA) BUDGET REPORT

REPORT OVERVIEW

Board Meeting Date: April 16, 2026
Reporting Period: Through March 31, 2026
State Fiscal Year: 2026

BUDGET SNAPSHOT

TABLE 1: REVENUE AND APPROPRIATIONS

Category	Amount
Beginning Revenue Balance	\$10,000,000
Appropriated Authority (SFY 2026)	\$7,500,000

TABLE 2: EXPENDITURES TO DATE

Category	Amount
Personnel Services	\$36,890.17
Operating Expenses	\$3,038.90
Contracted Services	\$0
Direct Services	\$0
Total Expenses	\$39,929.07

TABLE 3: REMANING BALANCE

Category	Amount
Remaining Revenue Balance	\$9,955,253.26
Remaining Appropriation Balance	\$7,460,070.93



KEY FINANCIAL NOTES

PERSONNEL SERVICES

The meeting held on February 3-4, the board approved to have DPHHS Early Childhood Services Bureau Chief charge 10% and Program Manager to charge 15% of their time to the Montana Early Childhood Account (MECA). Projections have been updated to reflect this approved change. For SFY 2026, we are projecting \$85,112.55 in Personnel services. Reminder: SFY 2026 projected expenditures does not reflect a full 12-month cost. Only a partial year of salary and benefits is captured. In SFY 2027, a full 12 months has been projected. The total anticipated cost for the full year is \$150,458.22.

OPERATING EXPENSES

Rent/office lease expenditures for JAN-MAR26 have posted. The total anticipated cost for SFY 2026 will be \$3,126.36 (JAN-JUN 2026). For SFY 2027, we are projecting a full 12 months of rent. The total anticipated cost for the full year will be \$6,346.47. There is a need for the Early Childhood Account Specialist to have a work cell phone. In SFY 2026, we are projecting the cost to be around \$254.75. In SFY 2027 we are projecting a full 12 months and the total anticipated cost will be around \$611.40. The board agreed to have in-person quarterly meetings in Helena MT. We will reimburse out of town board members for travel expenditures that may include mileage, meal per diem, and hotel.

INDIRECT COSTS

Indirect costs will be deducted from the revenue (cash) balance, but the expenses will not go against the budgeted authority of appropriations as their expenses are non-budgeted. Indirect costs will post on a quarterly basis. There were no expenses in SFY 2026 the 1st QTR (JUL-SEP 2025). 2nd QTR (OCT-DEC 2025) \$4,817.67 posted. The DPHHS cost allocation team in the Business Financial Services Division (BFSD) provided an estimate of \$58,164 assuming the board would spend \$7.5 million in SFY 2026. With that in mind, we can anticipate indirect costs being lower than the projection that was provided as the board agreed to spend up to \$3.5 million in SFY26..

REVENUE UPDATE

MECA had a starting revenue/cash balance of \$10 million, however, in SFY 2026 MECA had a budgeted authority of \$7.5 million in appropriations.



MECA BUDGET AND EXPENSE REPORT

TABLE 4: BUDGETED AND NON-BUDGETED EXPENSES

Budgeted Expense	SFY 2026 Actuals YTD	SFY 2026 Projections	SFY 2027 Actuals YTD	SFY 2027 Projections
Salaries	\$26,181.47	\$27,859.20	\$0.00	\$93,930.99
Employee Benefits	\$10,708.70	\$16,453.95	\$0.00	\$56,527.23
Other Services	\$7.34	\$0.00	\$0.00	\$0.00
Supplies	\$93.58	\$0.00	\$0.00	\$0.00
Communications	\$149.32	\$254.75	\$0.00	\$611.40
Travel	\$1,225.48	\$0.00	\$0.00	\$0.00
Rent (Office Space)	\$1,563.18	\$1,563.18	\$0.00	\$6,346.47
Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00
Benefits & Claims (Direct Services to Citizens of MT)	\$0.00	\$0.00	\$0.00	\$0.00

Non -Budgeted Expense	SFY 2026 Actuals YTD	SFY 2026 Projections	SFY 2027 Actuals YTD	SFY 2027 Projections
Indirect Costs	\$4,817.67	\$0.00	\$0.00	\$0.00