

Montcalm Area ISD

2020-2021 Final & 2021-2022 Proposed Budget

June 24, 2021

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Montcalm, Ionia, Kent & Newaygo	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021 1,251,520,190- GE/SE Greenville Public & Tri-County Schools Only
Local Government Unit Requesting Millage Levy Montcalm Area ISD	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocate	Operating	11/74	0.2000	0.1734	0.9926	0.1721	1.0000	0.1721	0	0.1721	Indef.
Charter	SP ED	6/71	1.2500	1.0864	0.9926	1.0783	1.0000	1.0783	0	1.0783	Indef.
Voted	SP ED	3/88	1.2500	1.0864	0.9926	1.0783	1.0000	1.0783	0	1.0783	Indef.
Voted	SP ED	5/14	1.3200	1.3110	0.9926	1.3012	1.0000	1.3012	0	1.3012	12/2033

Prepared by Aaron Flowers	Telephone Number (616) 225-6132	Title of Preparer Fiscal Services Coordinator	Date 06/24/2021
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

<input type="checkbox"/> Clerk	Signature <i>Andrea Tabor</i>	Print Name Andrea Tabor	Date 06/24/2021
<input checked="" type="checkbox"/> Secretary	Signature <i>Stephen D. Foster</i>	Print Name Stephen D. Foster	Date 06/24/2021
<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

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County(ies) Where the Local Government Unit Levies Taxes Montcalm, Clinton, Gratiot, Ionia, Isabella, Kent & Mecosta	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021 1,251,520,190- GE/SE 1,507,223,154 - VE (All Except Greenville & Tri-County)
Local Government Unit Requesting Millage Levy Montcalm Area ISD	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Allocate	Operating	11/74	0.2000	0.1734	0.9926	0.1721	1.0000	0.1721	0	0.1721	Indef.
Charter	SP ED	6/71	1.2500	1.0864	0.9926	1.0783	1.0000	1.0783	0	1.0783	Indef.
Voted	SP ED	3/88	1.2500	1.0864	0.9926	1.0783	1.0000	1.0783	0	1.0783	Indef.
Voted	SP ED	5/14	1.3200	1.3110	0.9926	1.3012	1.0000	1.3012	0	1.3012	12/2033
Extra Vote	Voc Tech	5/84	1.0000	0.8686	0.9946	0.8639	1.0000	0.8639	0	0.8639	Indef.
Extra Vote	Voc Tech	9/96	0.5000	0.4666	0.9946	0.4640	1.0000	0.4640	0	0.4640	Indef.

Prepared by Aaron Flowers	Telephone Number (616) 225-6132	Title of Preparer Fiscal Services Coordinator	Date 06/24/2021
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

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<input checked="" type="checkbox"/> Secretary	Signature <i>Stephen D. Foster</i>	Print Name Stephen D. Foster	Date 06/24/2021
<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

General Fund

Montcalm Area Intermediate School District
General Fund – Budget Assumptions
2021-2022

Revenues:

- 2.17% Tax Value increase and Tax Levy of .1721 mills - \$460,000
- 1% increase for Section 81- \$823,190
- GSRP and Transportation at \$2,511,936 representing 659 slots. Program support remains the same at \$299 per slot plus \$20 per slot for transportation (1.8%).
- The 32P (Block Grant) is projected at \$158,460.
- Federal Revenue is projected at \$190,207.
- Sec 147c MPSERS - \$253,000
- Sec 147a MPSERS- \$300,000
- Sec 35a Early Literacy- \$337,500
- Early College tuition reimbursement & 61b- \$921,859 – 100 enrolled students
- Early College reimbursement from MCC to help support full time teacher. \$25,000
- Includes LEA payments for Business and Technology Services- \$452,200
- Includes Federal Grant indirect cost - \$260,000
- The budget includes a SE & CTE indirect cost transfers of \$250,000 and \$119,000 respectively.
- All other revenues are projected to remain unchanged or decrease slightly.
- All grants and indirect cost transfers reflect the 20-21 allocation and will be updated accordingly in the 21-22 grant budgets once we receive them.

Expenditures:

- Salary & Wages reflect a step, where applicable, and 1% increase for all staff.
- Retirement Increase of 1%.
- Sec 147c MPSERS increase by .25%.
- Health Insurance reflects a 3.3% increase due to inflationary increases in the health insurance caps. The district is compliant with the Affordable Care Act.
- Other benefit costs are projected to remain constant.
- The budget includes a Michigan College Access Network local match payment of \$22,500- LEA counseling services.
- Early College Program cost budgeted at \$969,485. (Includes 61b Grant)
- Operation and Maintenance - \$450,523
- GSRP payments to LEAs - \$2,089,853
- Capital Outlay- Truck for Maintenance- \$42,000
- Transfer to Capital Project Fund- \$150,000
- All other Supplies and Miscellaneous expenditures are projected to remain constant.

**Montcalm Area Intermediate School District
General Fund**

	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Original 2020-2021	Feb Amend 2020-2021	Final 2020-2021	Original 2021-2022
Revenues										
Local Sources	593,842	568,999	515,227	548,814	547,486	780,805	630,152	626,647	594,343	563,208
State Sources	3,630,851	3,632,242	3,680,500	3,893,455	3,852,215	4,692,016	4,782,740	5,500,274	5,822,664	4,962,545
Federal Sources	107,537	73,049	74,383	112,692	54,930	82,772	88,540	202,712	326,111	190,207
Interdistrict Sources & Other	903,998	883,408	972,960	1,065,276	1,054,376	879,194	1,362,850	1,496,987	1,535,985	1,539,781
Total Revenue	5,236,228	5,157,698	5,243,070	5,620,237	5,509,007	6,434,787	6,864,282	7,826,620	8,279,103	7,255,741
Expenditures										
Instruction - Basic Programs	519,826	473,434	639,971	750,232	750,009	838,748	874,199	984,466	1,025,656	1,022,295
Added Needs				2,585	7,984	468	10,000	35,553	35,553	32,807
Support Services:										
Pupil	67,418	59,083	57,789	61,011	56,453	168,589	546,511	736,694	950,675	513,605
Instructional Staff	637,647	694,671	779,201	793,559	760,007	778,919	1,123,664	1,653,433	1,660,150	1,279,516
General Administration	393,001	363,209	382,641	392,679	387,723	364,070	424,625	440,114	438,925	451,093
Business	655,786	772,225	796,601	810,591	830,368	935,416	968,845	1,037,117	967,890	1,023,594
Operations and Maintenance	343,426	339,177	303,060	281,375	294,110	569,664	320,458	424,368	475,958	450,523
Pupil Transportation	5,479	4,535	2,522	4,261	1,801	1,344	5,000	2,250	2,250	2,250
Central	405,927	442,193	490,567	512,545	489,062	699,228	675,503	748,542	767,461	735,531
Other				790	2,275	2,563	3,000	0	0	0
Total Support Services	2,508,684	2,675,093	2,812,381	2,856,811	2,821,799	3,519,793	4,067,606	5,042,518	5,263,309	4,456,112
Community Services	76,781	110,144	69,759	108,677	131,234	124,786	110,006	269,522	393,465	234,276
Debt Service	34,315	33,139	34,494	33,317	32,142	30,966	36,330	36,330	36,330	36,330
Interdistrict Payments	2,374,086	2,271,915	2,168,076	2,153,992	2,135,253	2,221,494	2,211,795	2,097,853	2,097,853	2,097,853
Total Expenditures	5,513,692	5,563,725	5,724,681	5,905,614	5,878,421	6,736,255	7,309,936	8,466,242	8,852,166	7,879,673
Excess Expenditures Over (Under) Revenue	(277,464)	(406,027)	(481,611)	(285,377)	(369,414)	(301,468)	(445,654)	(639,622)	(573,063)	(623,932)
Other Financing Sources - Transfers	629,369	707,948	480,106	356,222	408,625	384,961	479,000	473,062	473,063	473,932
Net Change in Fund Balance	351,905	301,921	(1,505)	70,845	39,211	83,493	33,346	(166,560)	(100,000)	(150,000)
Fund Balance, Beginning of Year	661,229	1,013,134	1,315,055	1,313,550	1,384,395	1,423,606	1,242,872	1,507,099	1,507,099	1,407,099
Fund Balance, End of Year	1,013,134	1,315,055	1,313,550	1,384,395	1,423,606	1,507,099	1,276,218	1,340,539	1,407,099	1,257,099
	18.37%	23.64%	22.95%	23.44%	24.22%	22.37%	17.46%	15.83%	15.90%	15.95%

Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
General Education Fund- Final 2020-2021

Resolved, that this resolution shall be the general education appropriations of Montcalm Area ISD for the fiscal year **2020-2021**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the general education fund of the school district for fiscal year **2020-2021** are as follows:

Revenues:	Local	594,343	
	State	5,822,664	
	Federal	326,112	
	Interdistrict & Other Finance Sources	<u>2,169,984</u>	
	Total Revenue		8,913,103
Fund Balance:	Fund Balance, July 1, 2020	1,507,099	
	Nonspendable - Inventory	0	
	Committed for Unemployment	<u>0</u>	
	Unassigned Fund Balance		<u>1,507,099</u>
	Total Available to Appropriate		10,420,202

Be it further resolved that \$9,013,103 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	1,024,156
	Support - Pupil	986,228
	Support - Instruction Staff	1,660,150
	Support - General Administration	438,925
	Support - Business	967,890
	Support - Operation & Maintenance	475,958
	Support - Pupil Transportation	3,750
	Support - Central	767,461
	Community Services	393,465
	Debt Service	36,330
	Interdistrict Payments	<u>2,258,790</u>
	Total Appropriated	9,013,103

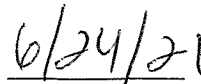
Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members -

Nays: Members -



Secretary, Board of Education



Date

Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
General Education Fund- Original 2021-2022

Resolved, that this resolution shall be the general education appropriations of Montcalm Area ISD for the fiscal year **2021-2022**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the general education fund of the school district for fiscal year **2021-2022** are as follows:

Revenues:	Local	563,208	
	State	4,962,545	
	Federal	190,207	
	Interdistrict & Other Finance Sources	<u>2,173,781</u>	
	Total Revenue		7,889,741
Fund Balance:	Fund Balance, July 1, 2021	1,407,099	
	Nonspendable - Inventory	0	
	Committed for Unemployment	<u>0</u>	
	Unassigned Fund Balance		<u>1,407,099</u>
	Total Available to Appropriate		9,296,840

Be it further resolved that \$8,039,741 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	1,020,795
	Support - Pupil	546,412
	Support - Instruction Staff	1,279,516
	Support - General Administration	451,093
	Support - Business	1,023,594
	Support - Operation & Maintenance	450,523
	Support - Pupil Transportation	3,750
	Support - Central	735,531
	Community Services	234,276
	Debt Service	36,330
	Interdistrict Payments	<u>2,257,921</u>
	Total Appropriated	8,039,741

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.

Ayes: Members -

Nays: Members -



 Secretary, Board of Education

6/24/21

 Date

Special Education Fund

**Montcalm Area Intermediate School District
Special Education Fund – Budget Assumptions
2021-2022**

Revenues:

- Special Ed Millage requested to be levied: 3.4578 mills
- Medicaid Revenues of \$2,000,000
- State Revenues projected at:
 - Sec. 51 - SE & SE Foundation \$4,614,983
 - Sec. 53 - Court & State Placed \$ 249,543
 - Sec 51f- SE cost reimbursement \$ 230,000
 - Sec. 56 – SE Equalization \$ 365,000
 - Sec. 26 – Renaissance Zone \$ 2,079
 - Sec. 147c – MPSERS Buy Down \$ 1,200,000
- Federal Revenues are projected at \$3,812,618
- IRS Interest Credit on Energy Bonds - \$25,000

Expenditures:

- Salary & Wages reflect a step and 1% increase
- Retirement Increase of 1%.
- Sec 147c MPSERS increase by .25%.
- 3.3% increase in health insurance due to an inflationary increase in caps
- Capital Outlay – includes 2 new buses- \$270,000
- Performance contract debt service \$107,579
- SE Millage Flowthrough to LEA's - \$1,080,000
- Medicaid Payments to LEAs - \$1,210,000
- SE Director Reimbursement to LEAs - \$210,000
- LEA Classroom Rents – \$100,000
- Transfer to Capital Projects Fund- \$200,000
- All other Supplies and Miscellaneous expenditures are projected flat

**Montcalm Area Intermediate School District
Special Education Fund**

	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Original 2020-2021	Feb Amend 2020-2021	Final 2020-2021	Original 2021-2022
Revenues										
Local Sources	8,906,203	8,907,123	9,008,908	9,208,947	10,281,553	10,629,724	10,519,782	10,486,483	11,011,589	11,049,266
State Sources	3,865,805	4,863,785	4,832,153	5,236,175	6,230,941	6,361,910	6,275,779	6,751,790	6,846,865	6,809,418
Federal Sources	3,878,663	3,908,183	3,808,829	3,545,273	3,558,149	3,728,704	3,646,189	3,870,860	3,920,861	3,837,618
Interdistrict Sources & Other	597,790	89,569	251,027	269,864	154,573	88,929	50,100	50,100	61,200	61,200
Total Revenue	17,248,461	17,768,660	17,900,917	18,260,259	20,225,216	20,809,267	20,491,850	21,159,233	21,840,515	21,757,502
Expenditures										
Instruction - Basic Programs	4,218,693	4,540,689	4,771,287	5,561,519	5,451,143	5,852,272	6,218,520	6,602,489	6,476,007	6,697,016
Support Services:										
Pupil	5,065,940	5,499,612	5,516,387	5,531,917	6,095,990	6,435,070	6,675,869	6,827,197	6,794,488	6,964,521
Instructional Staff	1,442,933	1,698,744	1,600,834	1,651,947	1,771,530	1,645,608	1,854,672	1,977,225	1,739,149	1,602,558
General Administration	27,023	39,999	39,924	36,170	21,083	21,959	36,000	36,000	37,135	38,000
Business	27,474	21,796	15,173	4,364	4,067	5,193	10,000	6,600	6,600	6,600
Operations and Maintenance	309,190	352,372	400,165	458,758	520,785	506,497	603,476	535,160	628,345	636,770
Pupil Transportation	1,520,040	1,384,911	1,400,747	1,703,615	1,984,009	1,993,668	2,207,056	2,017,778	1,828,328	1,846,087
Central	118,503	149,089	163,588	181,236	167,651	173,748	179,432	196,131	237,216	226,363
Total Support Services	8,511,103	9,146,523	9,136,818	9,568,007	10,565,115	10,781,743	11,566,505	11,596,091	11,271,261	11,320,899
Community Services	1,928	20,132	28,146	32,972	23,440	36,831	75,355	49,385	53,357	17,620
Capital Outlay	364,952	524,676	459,808	311,895	295,451	297,866	247,420	256,334	256,334	270,000
Debt Service	120,707	116,571	119,807	115,669	111,533	107,406	107,370	107,370	107,579	107,370
Interdistrict Payments	2,538,599	1,918,773	1,958,168	2,052,046	2,232,328	2,309,983	1,988,386	1,993,776	2,479,487	2,498,776
Total Expenditures	15,755,982	16,267,364	16,474,034	17,642,108	18,679,010	19,386,101	20,203,556	20,605,445	20,644,025	20,911,681
Excess Expenditures Over (Under) Revenue	1,492,479	1,501,296	1,426,883	618,151	1,546,206	1,423,166	288,294	553,788	1,196,490	845,821
Other Financing Sources (Uses)										
Transfers Out	(1,140,808)	(938,948)	(750,984)	(787,222)	(956,875)	(1,158,851)	(723,009)	(726,525)	(976,490)	(675,821)
Net Change in Fund Balance	351,671	562,348	675,899	(169,071)	589,331	264,315	(434,715)	(172,737)	220,000	170,000
Fund Balance, Beginning of Year	2,991,821	3,343,492	3,905,840	4,581,739	4,412,668	5,001,999	5,086,356	5,266,314	5,266,314	5,486,314
Fund Balance, End of Year	3,343,492	3,905,840	4,581,739	4,412,668	5,001,999	5,266,314	4,651,641	5,093,577	5,486,314	5,656,314
	21.22%	24.01%	27.81%	25.01%	26.78%	27.17%	23.02%	24.72%	26.58%	27.05%

Montcalm Area Intermediate School District
Special Education Fund- 2020-2021 Final Budget

Resolved, that this resolution shall be the special education appropriations of Montcalm Area ISD for the fiscal year **2020-2021**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the special education fund of the school district for fiscal year **2020-2021** are as follows:

Revenues:	Local	11,011,589	
	State	6,846,865	
	Federal	3,920,861	
	Interdistrict & Other Finance Sources	<u>61,200</u>	
	Total Revenue		21,840,515
Fund Balance:	Fund Balance , July 1, 2020	5,266,314	
	Nonspendable - Inventory	0	
	Unassigned Fund Balance	<u>5,266,314</u>	
	Total Available to Appropriate		27,106,829

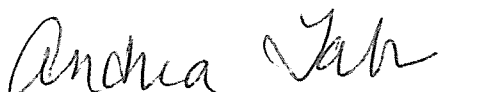
Be it further resolved that \$21,620,515 of the total available to appropriate in the special education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	6,476,007
	Support - Pupil	6,794,489
	Support - Instruction Staff	1,739,149
	Support - General Administration	37,135
	Support - Business	6,600
	Support - Operation & Maintenance	628,345
	Support - Pupil Transportation	1,828,078
	Support - Central	237,216
	Community Services	53,357
	Debt Service	107,579
	Capital Outlay	256,584
	Interdistrict Payments	<u>3,455,976</u>
	Total Appropriated	21,620,515

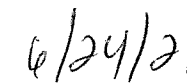
Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Ayes: Members

Nays: Members



 Secretary, Board of Education



 Date

Montcalm Area Intermediate School District
Special Education Fund- 2021-2022 Original Budget

Resolved, that this resolution shall be the special education appropriations of Montcalm Area ISD for the fiscal year **2021-2022**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the special education fund of the school district for fiscal year **2021-2022** are as follows:

Revenues:	Local	11,049,266	
	State	6,809,418	
	Federal	3,837,618	
	Interdistrict & Other Finance Sources	<u>61,200</u>	
	Total Revenue		21,757,502
Fund Balance:	Fund Balance, July 1, 2021	5,486,314	
	Nonspendable - Inventory	0	
	Unassigned Fund Balance	<u>5,486,314</u>	
	Total Available to Appropriate		27,243,816

Be it further resolved that \$21,587,502 of the total available to appropriate in the special education fund is hereby appropriated in the amounts and for the purposes set forth below:

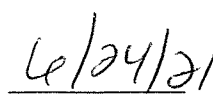
Expenditures	Instruction - Basic	6,697,016	
	Support - Pupil	6,964,521	
	Support - Instruction Staff	1,602,558	
	Support - General Administration	38,000	
	Support - Business	6,600	
	Support - Operation & Maintenance	636,770	
	Support - Pupil Transportation	1,846,087	
	Support - Central	226,363	
	Community Services	17,620	
	Debt Service	107,370	
	Capital Outlay	270,000	
	Interdistrict Payments	<u>3,174,597</u>	
	Total Appropriated		21,587,502

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.

Ayes: Members

Nays: Members


Secretary, Board of Education


Date

Career Technical Education Fund

**Montcalm Area Intermediate School District
Career Technical Education Fund – Budget Assumptions
2021-2022**

Revenues:

- CTE Millage requested to be levied: 1.3279 mills (Not Greenville or Tri-County Schools)
- Overall State Revenues are projected:

Sec 61 Voc. Educ.	\$143,965
Sec 61a.2 Voc. Educ. Administration	\$ 10,181
Sec 62 Voc. Educ. Equalization	\$216,186
Sec 26 Renaissance Zone	\$ 1,542
- IRS Interest Credit on Energy Bonds - \$20,000
- Perkins Grant-\$179,712
- MACC tuition from Greenville and Belding \$48,000
- Shared Staff with Ionia County ISD \$55,000
- No Transfers in from other funds budgeted
- All other revenues are projected to remain flat or decrease slightly.

Expenditures:

- Salary & Wages reflect a step and 1% increase
- Retirement Increase of 1%.
- Sec 147c MPERS increase by .25%.
- 3.3% increase in health insurance due to inflationary increases in caps
- Added Digital Arts program
- Capital Outlay- Truck for Maintenance- \$42,000
- Transfer to Capital Project Fund- \$50,000
- All other Supplies and Miscellaneous expenditures are projected to remain constant.

**Montcalm Area Intermediate School District
Career Technical Education Fund**

	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Original 2020-2021	Feb Amend 2020-2021	Final 2020-2021	Original 2021-2022
Revenues										
Local Sources	1,702,674	1,567,192	1,605,484	1,634,916	1,742,602	1,831,059	1,822,257	1,794,358	1,988,729	1,938,718
State Sources	534,056	502,830	501,661	556,181	377,142	369,004	365,842	534,805	538,127	537,139
Federal Sources	413,808	428,570	431,155	197,516	205,558	193,267	171,404	199,758	180,970	205,335
Interdistrict Sources & Other	191,172	99,400	57,057	57,000	53,000	48,000	120,500	120,500	100,500	103,000
Total Revenue	2,841,710	2,597,992	2,595,357	2,445,613	2,378,302	2,441,330	2,480,003	2,649,421	2,808,326	2,784,192
Expenditures										
Instruction - Basic Programs	1,491,736	1,185,488	1,091,736	1,207,157	1,148,778	1,172,129	1,344,427	1,392,437	1,387,226	1,416,095
Support Services:										
Pupil	184,370	159,296	176,603	135,604	114,391	114,704	134,673	135,005	131,440	140,426
Instructional Staff	121,780	149,056	180,213	201,690	214,516	162,231	172,285	170,305	175,005	172,342
General Administration	4,320	6,075	4,565	5,958	4,825	4,778	6,000	6,000	6,554	6,500
School Administration	171,833	179,637	162,462	165,134	178,008	111,476	117,913	126,618	148,775	141,311
Business	2,321	5,474	824	644	471	786	1,700	1,700	1,700	1,500
Operations and Maintenance	367,879	360,694	369,326	354,122	395,941	393,516	399,560	423,295	404,145	409,596
Central	88,562	94,509	84,948	98,966	129,328	133,834	138,589	148,898	145,771	153,322
Total Support Services	941,065	954,741	978,941	962,118	1,037,480	921,325	970,720	1,011,821	1,013,390	1,024,997
Debt Service	90,543	87,440	85,437	82,335	79,232	76,129	79,710	79,710	73,710	72,100
Capital Outlay	0	25,089	99,636	0	0	0	0	0	0	42,000
Interdistrict Payments	163,833	184,346	161,347	0	0	0	0	0	0	0
Total Expenditures	2,687,177	2,437,104	2,417,097	2,251,610	2,265,490	2,169,583	2,394,857	2,483,968	2,474,326	2,555,192
Excess Expenditures Over (Under) Revenue	154,533	160,888	178,260	194,003	112,812	271,747	85,146	165,453	334,000	229,000
Other Financing Sources (Uses)										
Transfers In	0	0	8,401							
Transfers Out	(65,864)	(119,000)	(119,000)	(19,000)	(100,000)	(189,000)	(119,000)	(119,000)	(219,000)	(169,000)
Net Change in Fund Balance	88,669	41,888	67,661	175,003	12,812	82,747	(33,854)	46,453	115,000	60,000
Fund Balance, Beginning of Year	843,262	931,931	973,819	1,041,480	1,216,483	1,229,295	1,259,637	1,312,042	1,312,042	1,427,042
Fund Balance, End of Year	931,931	973,819	1,041,480	1,216,483	1,229,295	1,312,042	1,225,783	1,358,495	1,427,042	1,487,042
	34.68%	39.96%	43.09%	54.03%	54.26%	60.47%	51.18%	54.69%	57.67%	58.20%

Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
Career Technical Education Fund- 2020-2021 Final Budget

Resolved, that this resolution shall be the career technical education appropriations of Montcalm Area ISD for the fiscal year **2020-2021**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the vocational education fund of the school district for fiscal year **2020-2021** are as follows:

Revenues:	Local	1,988,729
	State	538,127
	Federal	180,970
	Interdistrict Sources & Other	100,500
	Total Revenue	2,808,326
Fund Balance:	Fund Balance , July 1, 2020	1,312,042
	Nonspendable - Inventory	0
	Nonspendable - Prepaid Expenditures	0
	Unassigned Fund Balance	<u>1,312,042</u>
	Total Available to Appropriate	4,120,368

Be it further resolved that \$2,693,326 of the total available to appropriate in the career technical education fund is hereby appropriated in the amounts and for the purposes set forth below:


Expenditures	Instruction - Basic	1,387,226
	Support - Pupil	131,440
	Support - Instruction Staff	175,005
	Support - General Administration	6,554
	Support - School Administration	148,775
	Support - Business	1,700
	Support - Operation & Maintenance	404,145
	Support - Central	145,771
	Debt Service	73,710
	Interdistrict Payments	0
	Other Financing Uses	<u>219,000</u>
	Total Appropriated	2,693,326

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.

Ayes: Members -

Nays: Members -


 Secretary, Board of Education


 Date

Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
Career Technical Education Fund- 2021-2022 Original Budget

Resolved, that this resolution shall be the career technical education appropriations of Montcalm Area ISD for the fiscal year **2021-2022**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the vocational education fund of the school district for fiscal year **2021-2022** are as follows:

Revenues:	Local	1,938,718
	State	537,139
	Federal	205,335
	Interdistrict Sources & Other	103,000
	Total Revenue	2,784,192
Fund Balance:	Fund Balance, July 1, 2021	1,427,042
	Nonspendable - Inventory	0
	Nonspendable - Prepaid Expenditures	0
	Unassigned Fund Balance	<u>1,427,042</u>
	Total Available to Appropriate	4,211,234


Be it further resolved that \$2,724,192 of the total available to appropriate in the career technical education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	1,416,095
	Support - Pupil	140,426
	Support - Instruction Staff	172,342
	Support - General Administration	6,500
	Support - School Administration	141,311
	Support - Business	1,500
	Support - Operation & Maintenance	409,596
	Support - Central	153,322
	Debt Service	72,100
	Capital Outlay	42,000
	Other Financing Uses	<u>169,000</u>
	Total Appropriated	2,724,192

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.

Ayes: Members -

Nays: Members -



 Secretary, Board of Education

6/24/21

 Date

Special Revenue Fund

Resolution for Adoption by the Board of Education
Montcalm Area Intermediate School District
Special Revenue Fund- 2020-2021 Final Budget

Resolved, that this resolution shall be the special revenue appropriations of Montcalm Area ISD for the fiscal year **2020-2021**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved, that the total revenues and fund balance estimated to be available in the special revenue fund of the school district for fiscal year **2020-2021** are as follows:

Revenues:	Other Transactions	<u>150,000</u>	
	Total Revenue		150,000
Fund Balance:	Fund Balance , July 1, 2020	49,559	
	Unassigned Fund Balance		<u>49,559</u>
	Total Available to Appropriate		199,559

Be it further resolved that \$120,000 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Other Student/School Activity	120,000
---------------------	-------------------------------	---------


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.

Ayes: Members -

Nays: Members -



Secretary, Board of Education



Date

Resolution for Adoption by the Board of Education
Montcalm Area Intermediate School District
Special Revenue Fund- 2021-2022 Original Budget

Resolved, that this resolution shall be the special revenue appropriations of Montcalm Area ISD for the fiscal year **2021-2022**, an act to make appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area ISD.

Be it further resolved that the total revenues and fund balance estimated to be available in the special revenue fund of the school district for fiscal year **2021-2022** are as follows:

Revenues:	Other Transactions	<u>150,000</u>	
	Total Revenue		150,000
Fund Balance:	Fund Balance, July 1, 2021	79,559	
	Unassigned Fund Balance		<u>79,559</u>
	Total Available to Appropriate		229,559

Be it further resolved that \$120,000 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Other Student/School Activity	120,000
---------------------	-------------------------------	---------


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.

Ayes: Members -

Nays: Members -




Secretary, Board of Education



Date


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MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT

About | Academic Services | Administrative Services | Student Programs and Supports

COVID-19 Updates



Welcome to **Montcalm Area**

Together with the school districts of Central Montcalm, Greenville, Lake County, and Vestaburg, public and private schools, MAISD coordinate and programs designed to improve Montcalm County.

[Learn More](#)

TRANSPARENCY REPORTING

MI School Data

Visit Our Dashboard

Upcoming Events

District-Wide Calendar


JUNE 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Spotlights

COVID-19 - Information and Resources

Montcalm Area ISD and the local school districts in Montcalm County are diligently working to provide food programs and learning resources for our students, parents, and communities. We have provided information here that may be helpful during the extended time of our school closures. Please check back often as we continue to update the resources and information found here. [Click to Information and Resources](#)

District Map



Quicklinks

[Register Now](#)

[Dolly Parton Imagination Library](#)

EdStaff 1000

Public School Districts:

United States > Michigan > WCB > Montcalm Area ISD > Montcalm Area ISD

Munetrix [Login](#) [Register](#)

Montcalm Area ISD
Montcalm County

[VIEW MORE DETAILS](#) [VIEW WEBSITE](#)

Budget and Salary / Compensation Transparency Reporting

- + Fiscal Year 2020-2021 Board Approved Budget
- + Fiscal Year 2019-2020 Board Approved Budget
- + Fiscal Year 2018-2019 Board Approved Budget
- + Personnel Expenditures
- + Current Operating Expenditures
- + Current Bargaining Agreements
- + Employer Sponsored Health Care Plans
- + Audited Financial Statements
- + Medical Benefit Plan Bids
- + Procurement Policy
- + Expense Reimbursement Policy
- + Accounts Payable Check Register
- + Employee Compensation Information
- + District Paid Association Dues
- + District Paid Lobbying Costs
- + Approved Deficit Elimination Plan
- + District Credit Card Information
- + District Paid Out-of-State Travel Information
- + COVID-19 Reconfirmation of Extended Learning Plan
- + COVID-19 Information
- + Continuity of Learning Plans
- + Web Reporting
- + FOIA Procedures & Guidelines
- + Public Safety Drill Logs
- + MI School Data
- + Educator Evaluation Systems Postings and Assurances

STATE OF MICHIGAN
2020-2021 State Aid Financial Status Report
Payment Dated: 05/20/2021

District: 59000	ISD: 59	LEA Membership	12,042.60
Montcalm Area ISD		ISD Membership	171.41
		Supplemental 2020	165.07
Homestead Tax Value	1,693,211,875.00	Fall	158.21
Non-Homestead Tax Value	731,382,873.00		
Com Pers Prop Tax Value	27,604,965.00		
Ind Pers Prop Tax Value	114,405,100.00		
		Mills	
		Special Ed.	3.4838
		Voc. Ed.	1.3352
		Operating	0.1734
		Special Ed. Costs	10,694,421.00
		Special Ed. Transp. Costs	2,141,744.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51a.2	SPECIAL ED FOUNDATION (SEC 52) 165.42 Total FTEs	1,341,701.34	72.72 %	853,724.56	121,960.65
51a	SPECIAL EDUCATION	3,226,520.06	72.72 %	2,053,034.71	293,290.68
51a11	SPECIAL ED FOUNDATION (NON-SEC 52) 6.00 Total FTEs	48,645.72	72.72 %	30,953.27	4,421.90
53a(5)	COURT AND STATE AGENCY PLACED PUPI	293,948.27	72.72 %	187,039.28	26,719.90
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	21,859.00	72.72 %	13,908.88	1,986.98
32p	EARLY CHILDHOOD BLOCK GRANTS	158,460.00	72.72 %	100,828.10	14,404.01
35a(4)	EARLY LITERACY TEACHER COACHES	337,500.00	72.72 %	214,751.25	30,678.75
54d	EARLY ON	78,258.00	72.72 %	49,795.57	7,113.65
99h	FIRST ROBOTICS	14,265.00	72.72 %	9,076.82	1,296.69
32d(1)	GREAT START READINESS	2,511,936.00	72.72 %	1,598,344.88	228,334.98
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,454.87	72.72 %	2,834.95	404.63
81	INTERMEDIATE DISTRICTS	815,029.64	72.72 %	518,603.36	74,086.19
31n10	ISD MENTAL HEALTH ADMINISTRATIVE FUN	8,928.57	72.72 %	5,681.25	811.61
31n6	MENTAL HEALTH AND SUPPORT SERVICES	817,800.00	72.72 %	293,143.41	301,560.75
147a(2)	MPSERS NORMAL COST OFFSET	182,842.10	100.00 %	122,233.92	60,608.18
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	41,360.69	100.00 %	26,030.12	15,330.57
147c	MPSERS UAAL RATE STABILIZATION	1,596,087.09	72.72 %	1,015,590.22	145,084.31
26a	RENAISSANCE ZONE	5,143.05	72.72 %	3,272.52	467.51
56	SPEC. ED. MILLAGE EQUALIZATION	365,466.41	72.72 %	232,794.82	32,972.35
51f	SPECIAL ED COST REIMBURSEMENT	233,997.41	72.72 %	148,936.21	21,226.71
25j	VIRTUAL LEARNING SUPPORT GRANTS	20,841.27	100.00 %	20,841.27	0.00
61a.2	VOC. ED. ADMINISTRATION	10,181.00	72.72 %	6,478.17	925.45
62	VOC. ED. MILLAGE EQUALIZATION	215,963.97	72.72 %	137,556.09	19,492.91
61a.1	VOCATIONAL EDUCATION	143,965.47	72.72 %	91,605.23	13,086.46
		<u>\$12,495,154.93</u>		<u>\$7,737,058.86</u>	<u>\$1,416,265.82</u>

STATE OF MICHIGAN
 2020-2021 State Aid Financial Status Report
 Payment Dated: 05/20/2021

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a	2020 SPECIAL EDUCATION	184,224.78	100.00 %	184,224.78	0.00
53a(5)	2020 COURT AND STATE AGENCY PLACED PUP	44,404.87	100.00 %	44,404.87	0.00
61d	2020 CTE PER PUPIL INCENTIVE	(110.60)	100.00 %	(110.60)	0.00
56	2020 SPEC. ED. MILLAGE EQUALIZATION	(3,052.45)	100.00 %	(3,052.45)	0.00
62	2020 VOC. ED. MILLAGE EQUALIZATION	169.50	100.00 %	169.50	0.00
61a.1	2020 VOCATIONAL EDUCATION	3,138.05	100.00 %	3,138.05	0.00
		<u>\$228,774.15</u>		<u>\$228,774.15</u>	<u>\$0.00</u>
SUBTOTALS		\$12,723,929.08		\$7,965,833.01	\$1,416,265.82

SUMMARY OF REGULAR PAYMENTS

10/20/2020	\$804,572.77	11/20/2020	\$1,143,958.80	12/21/2020	\$1,155,898.22
01/20/2021	\$1,024,082.11	02/22/2021	\$1,517,417.14	03/22/2021	\$1,169,818.38
04/20/2021	\$1,150,085.59	05/20/2021	\$1,416,265.82		

STATE SCHOOL AID DATA UPDATED FOR MAY

The May state school aid payment is the 8th regular payment of the year and reflects 72.72% of the year's allocation for Sections 22a, 51c, and 22b, as well as for most categoricals. Prior year adjustments are made at 100% in a single payment. The payment will post at the districts' banks on Thursday, May 20, 2021.

TAXABLE VALUE figures used to calculate the May payment represent the tax year 2020 values provided by county treasurers via the web-based taxable valuation collection process. Any revisions to taxable values received prior to May 5, 2021 were incorporated into the payment calculation. County treasurers should have reported by that date the taxable valuations as of the date that they settled with the local unit treasurers. The settlement numbers will have value changes from the July and December Boards of Review, as well as any other changes since the fourth Monday in May 2020. Districts may want to contact their county treasurers to encourage them to report the revised values if it is apparent that they have not yet done so.

The **MEMBERSHIP BLEND** used to calculate the May payment incorporated all Michigan Student Data System (MSDS) pupil (FTE) counts released to the Department as of April 26, 2021, the date the Department downloaded the pupil counts from the Center for Educational Performance and Information.

UPDATED FINANCIAL ACCOUNTING GUIDANCE DURING THE COVID-19 PANDEMIC

Financial Accounting Guidance During the COVID-19 Pandemic was recently updated with new information on the proper accounting and other guidance related to ESSER II Discretionary funds and additional State categoricals. This publication will continue to be updated frequently as MDE receives additional questions from districts and information regarding state and federal financial reporting requirements. Questions regarding this item may be directed to Christopher May at 517-335-1263 or MayC@michigan.gov.

MPSERS RETIREMENT FUNDS

Section 147a(2) and 147e payments include actual amounts reported to the Office of Retirement Services (ORS) through March 31, 2021 and will continue to be paid on a quarterly basis in the November, February, May, and August payments.

SECTION 23b(2)d

The May 2021 payment carries the first payment under Section 23b(2)d towards additional payments for summer programs and credit recovery programs that are offered as part of COVID-19 remediation services that the department's innovation council designates as innovative under subsection 11.

SECTION 11r(4) ESSER PER-PUPIL EQUALIZATION PAYMENTS

Beginning in the May 2021 State School Aid payment, districts receiving less than an equivalent of \$450 per-pupil in ESSER II formula funds will begin receiving new Section 11r(4) "ESSER PER PUPIL EQUALIZATION" funds. These are restricted state revenues and should be coded under Major Class 312, Suffix 0250, and expenditures (of these equalization funds only) should be recorded with Grant Code 387. Please see Page 2 of Financial Accounting Guidance During the COVID-19 Pandemic for additional information and other accounting considerations related to these funds. Questions related to this item may be directed to Christopher May at 517-335-1263 or MayC@michigan.gov.

BUDGETARY ASSUMPTION REPORTING – EARLY WARNING

Pursuant to Public Act 109 of 2015, each school district and public school academy that has a general fund balance less than 5% of total unrestricted general revenue for either of the 2018-2019 or 2019-2020 school fiscal years is required to submit budgetary assumptions to the Center for Educational Performance and Information (CEPI). The Department of Treasury will contact school districts and public school academies that are required to submit budgetary assumptions. The budgetary assumption data collection period begins June 1, 2021 and is open through July 7, 2021. The Department of Treasury will not declare potential fiscal stress based solely on a school district's or public school academy's budgetary assumption data. For additional guidance on submitting budgetary assumptions, please see the [CEPI Budgetary Assumptions User Guide](#). If you would like more information regarding budgetary assumptions and early warning, please visit www.Michigan.gov/OSRFA. If you have any questions, please contact the School Review and Fiscal Accountability Division at OSRFA@Michigan.gov.

INDIRECT COSTS

The [indirect cost rate](#) information is available. The new rate information includes Special Education rates for 2020-2021 and preliminary rate information for 2021-2022. Form R0418A, ***Costs for the Development of 2020-2021 Federal Indirect Cost Rates***, details the cost data used to calculate preliminary indirect cost rates. Form R0418, ***Carryforward Calculation for 2021-2022 Federal Indirect Cost Rates***, shows the results of the preliminary calculation. Form DS-4513 allows a district to edit preliminary cost information to reflect more accurate indirect cost rates. Form DS-4513 is due by June 1, 2021.

Districts with [membership greater than 2,999](#) have been identified and will be required to complete the Head of Component tab (Part IV-HOC) of form DS-4513. Districts required to complete this worksheet will submit an organizational chart along with form DS-4513. Districts are also encouraged to enter a Business Manager contact in the Educational Entity Master (EEM) to receive Head of Component communications.

Two video tutorials have been added to the [indirect webpage](#) to assist districts with the indirect process and completing the DS-4513. Each tutorial addresses different sections of form DS-4513. You may review a particular section of interest or watch the videos in their entirety. The videos may be particularly helpful if you are new to the indirect process, have questions about completing the subcontracts section, or are new to Head of Component.

Indirect forms will continue to be submitted through the [online portal](#).

If you have any questions or comments, please contact Jessica Beagle at BeagleJ1@Michigan.gov.

DEFICIT DISTRICT INFORMATION

Districts incurring a negative general fund balance as of June 30, 2021 or adopting a 2021-2022 deficit budget are required to submit a Deficit Elimination Plan (DEP) to the Department 30 days after the local school board adopts the budget or 30 days after the state school aid budget is enacted, whichever is later.

Districts incurring a negative general fund balance as of June 30, 2021 or adopting a 2021-2022 deficit budget should contact the State Aid and School Finance Unit. The DEP template is available on our [website](#). Questions should be directed to Chad Urchike at UrchikeC1@Michigan.gov.

MAY REVENUE ESTIMATING CONFERENCE

Leaders from the House and Senate Fiscal Agencies and the State Treasurer will meet for the May Revenue Estimating Conference on May 21, 2021. The purpose of the conference is to reach a consensus on the current fiscal year (2020-2021) revenues and the projected revenues for fiscal year 2021-2022. For more information regarding the revenue estimating conference, please visit the [House Fiscal Agency website](#) and/or the [Senate Fiscal Agency website](#).

GENERAL INFORMATION

- The proration factor for Section 31a At-Risk funding is 78.59350004%.
- The Section 22d(4) Isolated District funds are paid at \$52.3437360805 per pupil.
- The Headlee Obligation for Data Collection funds are paid at \$25.9895726146 per pupil.

*Do you have questions about the information appearing in this UPDATE? Call the consultants identified above or **Phil Boone, Assistant Director, Office of Financial Management**, cell phone: **517-899-0796**, fax: **517-241-0196**, e-mail: BooneP2@Michigan.gov