

Montcalm Area ISD

2021-2022

Amended Budgets

March 17, 2022

General Fund

**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	Audited 2020-2021	Original 2021-2022	March Amendment 2021-2022
Revenues									
Local Sources	593,842	568,999	515,227	548,814	547,486	780,805	1,164,602	563,208	748,818
State Sources	3,630,851	3,632,242	3,680,500	3,893,455	3,852,215	4,692,016	4,649,860	4,962,545	6,606,167
Federal Sources	107,537	73,049	74,383	112,692	54,930	82,772	122,420	190,207	442,300
Interdistrict Sources & Other	903,998	883,408	972,960	1,065,276	1,054,376	879,194	1,056,841	1,539,781	1,575,573
Total Revenue	5,236,228	5,157,698	5,243,070	5,620,237	5,509,007	6,434,787	6,993,723	7,255,741	9,372,858
Expenditures									
Instruction - Basic Programs	519,826	473,434	639,971	750,232	750,009	838,748	942,322	1,022,295	1,188,246
Added Needs				2,585	7,984	468	14,246	32,807	32,526
Support Services:									
Pupil	67,418	59,083	57,789	61,011	56,453	168,589	420,666	513,605	906,171
Instructional Staff	637,647	694,671	779,201	793,559	760,007	778,919	1,112,733	1,279,516	1,589,800
General Administration	393,001	363,209	382,641	392,679	387,723	364,070	409,927	451,093	456,783
Business	655,786	772,225	796,601	810,591	830,368	935,416	913,604	1,023,594	993,758
Operations and Maintenance	343,426	339,177	303,060	281,375	294,110	569,664	394,792	450,523	428,679
Pupil Transportation	5,479	4,535	2,522	4,261	1,801	1,344	117	2,250	2,328
Central	405,927	442,193	490,567	512,545	489,062	699,228	691,849	735,531	816,750
Other				790	2,275	2,563	0	0	2,037
Total Support Services	2,508,684	2,675,093	2,812,381	2,856,811	2,821,799	3,519,793	3,943,688	4,456,112	5,196,306
Community Services	76,781	110,144	69,759	108,677	131,234	124,786	195,936	234,276	521,983
Capital Outlay	0	0	0	0	0	0	152,743	0	80,366
Debt Service	34,315	33,139	34,494	33,317	32,142	30,966	27,260	36,330	36,330
Interdistrict Payments	2,374,086	2,271,915	2,168,076	2,153,992	2,135,253	2,221,494	2,097,771	2,097,853	3,097,378
Total Expenditures	5,513,692	5,563,725	5,724,681	5,905,614	5,878,421	6,736,255	7,373,966	7,879,673	10,153,135
Excess Expenditures Over (Under) Revenue	(277,464)	(406,027)	(481,611)	(285,377)	(369,414)	(301,468)	(380,243)	(623,932)	(780,277)
Other Financing Sources - Transfers	629,369	707,948	480,106	356,222	408,625	384,961	445,244	473,932	660,277
Net Change in Fund Balance	351,905	301,921	(1,505)	70,845	39,211	83,493	65,001	(150,000)	(120,000)
Fund Balance, Beginning of Year	661,229	1,013,134	1,315,055	1,313,550	1,384,395	1,423,606	1,507,099	1,407,099	1,572,100
Fund Balance, End of Year	1,013,134	1,315,055	1,313,550	1,384,395	1,423,606	1,507,099	1,572,100	1,257,099	1,452,100
	18.37%	23.64%	22.95%	23.44%	24.22%	22.37%	21.32%	15.95%	14.30%

Resolution for Budget Amendment by the Board of Education
 Montcalm Area Intermediate School District
General Education Fund

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

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 **2021-2022** are amended as follows:

		Original	Amended	Change
Revenues:	Local	563,208	748,818	185,610
	State	4,962,545	6,606,167	1,643,622
	Federal	190,207	442,300	252,093
	Interdistrict & Other Finance Sources	2,173,781	2,253,021	79,240
	Total Revenue	7,889,741	10,050,306	2,160,565
Fund Balance:	Fund Balance, July 1, 2021	1,407,099	1,572,100	
	Nonspendable - Inventory	0	0	
	Committed for Unemployment	0	0	
	Unassigned Fund Balance	1,407,099	1,572,100	
	Total Available to Appropriate	9,296,840	11,622,406	

Be it further resolved that \$10,170,306 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	1,020,795	1,220,772	199,977
	Support - Pupil	546,412	906,171	359,759
	Support - Instruction Staff	1,279,516	1,589,800	310,284
	Support - General Administration	451,093	456,783	5,690
	Support - Business	1,023,594	993,758	(29,836)
	Support - Operation & Maintenance	450,523	428,679	(21,844)
	Support - Pupil Transportation	3,750	2,328	(1,422)
	Support - Central	735,531	816,750	81,219
	Community Services	234,276	521,983	287,707
	Capital Outlay	0	80,366	80,366
	Debt Service	36,330	36,330	0
	Interdistrict Payments	2,257,921	3,116,586	858,665
	Total Appropriated	8,039,741	10,170,306	2,130,565

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

3/17/22
 Date

Special Education Fund

**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	Audited 2020-2021	Original 2021-2022	March Amendment 2021-2022
Revenues									
Local Sources	8,906,203	8,907,123	9,008,908	9,208,947	10,281,553	10,629,724	11,037,978	11,049,266	11,099,839
State Sources	3,865,805	4,863,785	4,832,153	5,236,175	6,230,941	6,361,910	7,060,686	6,809,418	7,506,602
Federal Sources	3,878,663	3,908,183	3,808,829	3,545,273	3,558,149	3,728,704	3,738,082	3,837,618	4,082,605
Interdistrict Sources & Other	597,790	89,569	251,027	269,864	154,573	88,929	206,133	61,200	100,232
Total Revenue	17,248,461	17,768,660	17,900,917	18,260,259	20,225,216	20,809,267	22,042,879	21,757,502	22,789,278
Expenditures									
Instruction - Basic Programs	4,218,693	4,540,689	4,771,287	5,561,519	5,451,143	5,852,272	6,058,837	6,697,016	6,719,919
Support Services:									
Pupil	5,065,940	5,499,612	5,516,387	5,531,917	6,095,990	6,435,070	6,551,059	6,964,521	7,254,525
Instructional Staff	1,442,933	1,698,744	1,600,834	1,651,947	1,771,530	1,645,608	1,649,577	1,602,558	1,589,692
General Administration	27,023	39,999	39,924	36,170	21,083	21,959	31,052	38,000	38,000
Business	27,474	21,796	15,173	4,364	4,067	5,193	5,458	6,600	16,620
Operations and Maintenance	309,190	352,372	400,165	458,758	520,785	506,497	539,716	636,770	667,458
Pupil Transportation	1,520,040	1,384,911	1,400,747	1,703,615	1,984,009	1,993,668	1,631,724	1,846,087	1,964,647
Central	118,503	149,089	163,588	181,236	167,651	173,748	164,061	226,363	310,961
Total Support Services	8,511,103	9,146,523	9,136,818	9,568,007	10,565,115	10,781,743	10,572,647	11,320,899	11,841,903
Community Services	1,928	20,132	28,146	32,972	23,440	36,831	49,857	17,620	49,113
Capital Outlay	364,952	524,676	459,808	311,895	295,451	297,866	430,206	270,000	345,840
Debt Service	120,707	116,571	119,807	115,669	111,533	107,406	95,889	107,370	107,370
Interdistrict Payments	2,538,599	1,918,773	1,958,168	2,052,046	2,232,328	2,309,983	2,481,517	2,498,776	2,486,111
Total Expenditures	15,755,982	16,267,364	16,474,034	17,642,108	18,679,010	19,386,101	19,688,953	20,911,681	21,550,256
Excess Expenditures Over (Under) Revenue	1,492,479	1,501,296	1,426,883	618,151	1,546,206	1,423,166	2,353,926	845,821	1,239,022
Other Financing Sources (Uses)									
Transfers Out	(1,140,808)	(938,948)	(750,984)	(787,222)	(956,875)	(1,158,851)	(976,244)	(675,821)	(1,239,022)
Net Change in Fund Balance	351,671	562,348	675,899	(169,071)	589,331	264,315	1,377,682	170,000	0
Fund Balance, Beginning of Year	2,991,821	3,343,492	3,905,840	4,581,739	4,412,668	5,001,999	5,266,314	5,486,314	6,643,996
Fund Balance, End of Year	3,343,492	3,905,840	4,581,739	4,412,668	5,001,999	5,266,314	6,643,996	5,656,314	6,643,996
	19.79%	22.70%	26.60%	23.94%	25.47%	25.63%	32.15%	26.20%	29.15%

Resolution for Budget Amendment by the Board of Education
 Montcalm Area Intermediate School District
Special Education Fund

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

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

		Original	Amended	Change
Revenues:	Local	11,049,266	11,099,839	50,573
	State	6,809,418	7,506,602	697,184
	Federal	3,837,618	4,082,605	244,987
	Inter District & Other Finance Sources	61,200	100,232	39,032
	Total Revenue	21,757,502	22,789,278	1,031,776
Fund Balance:	Fund Balance, July 1, 2021	5,486,314	6,643,996	
	Nonspendable - Inventory	-	0	
	Committed for Unemployment	-	0	
	Unassigned Fund Balance	5,486,314	6,643,996	
	Total Available to Appropriate	27,243,816	29,433,274	

Be it further resolved that \$22,789,278 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	6,719,919	22,903
	Support - Pupil	6,964,521	7,254,525	290,004
	Support - Instruction Staff	1,602,558	1,589,692	(12,866)
	Support - General Administration	38,000	38,000	0
	Support - Business	6,600	16,620	10,020
	Support - Operation & Maintenance	636,770	667,458	30,688
	Support - Pupil Transportation	1,846,087	1,964,647	118,560
	Support - Central	226,363	310,961	84,598
	Community Services	17,620	49,113	31,493
	Capital Outlay	270,000	345,840	75,840
	Debt Service	107,370	107,370	0
	Interdistrict Payments	3,174,597	3,725,133	550,536
	Total Appropriated	21,587,502	22,789,278	1,201,776

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

3/17/22
 Date

Career Technical Education Fund

**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	Audited 2020-2021	Original 2021-2022	March Amendment 2021-2022
Revenues									
Local Sources	1,702,674	1,567,192	1,605,484	1,634,916	1,742,602	1,831,059	1,891,118	1,938,718	1,991,478
State Sources	534,056	502,830	501,661	556,181	377,142	369,004	531,472	537,139	541,099
Federal Sources	413,808	428,570	431,155	197,516	205,558	193,267	176,690	205,335	223,242
Interdistrict Sources & Other	191,172	99,400	57,057	57,000	53,000	48,000	128,919	103,000	125,463
Total Revenue	2,841,710	2,597,992	2,595,357	2,445,613	2,378,302	2,441,330	2,728,199	2,784,192	2,881,282
Expenditures									
Instruction - Basic Programs	1,491,736	1,185,488	1,091,736	1,207,157	1,148,778	1,172,129	1,330,058	1,416,095	1,620,482
Support Services:									
Pupil	184,370	159,296	176,603	135,604	114,391	114,704	125,735	140,426	137,092
Instructional Staff	121,780	149,056	180,213	201,690	214,516	162,231	167,985	172,342	205,340
General Administration	4,320	6,075	4,565	5,958	4,825	4,778	5,739	6,500	6,500
School Administration	171,833	179,637	162,462	165,134	178,008	111,476	130,196	141,311	145,095
Business	2,321	5,474	824	644	471	786	1,074	1,500	1,500
Operations and Maintenance	367,879	360,694	369,326	354,122	395,941	393,516	384,537	409,596	430,371
Central- Transportation	88,562	94,509	84,948	98,966	129,328	133,834	168,318	153,322	134,599
Total Support Services	941,065	954,741	978,941	962,118	1,037,480	921,325	983,584	1,024,997	1,060,497
Debt Service	90,543	87,440	85,437	82,335	79,232	76,129	71,926	72,100	72,100
Capital Outlay	0	25,089	99,636	0	0	0	0	42,000	133,203
Interdistrict Payments	163,833	184,346	161,347	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	2,385,568	2,555,192	2,886,282
Excess Expenditures Over (Under) Revenue	154,533	160,888	178,260	194,003	112,812	271,747	342,631	229,000	(5,000)
Other Financing Sources (Uses)									
Transfers In	0	0	8,401				0		
Transfers Out	(65,864)	(119,000)	(119,000)	(19,000)	(100,000)	(189,000)	(219,000)	(169,000)	(130,000)
Net Change in Fund Balance	88,669	41,888	67,661	175,003	12,812	82,747	123,631	60,000	(135,000)
Fund Balance, Beginning of Year	843,262	931,931	973,819	1,041,480	1,216,483	1,229,295	1,312,042	1,427,042	1,435,673
Fund Balance, End of Year	931,931	973,819	1,041,480	1,216,483	1,229,295	1,312,042	1,435,673	1,487,042	1,300,673
	33.85%	38.10%	41.07%	53.58%	51.97%	55.63%	55.12%	54.59%	43.12%

Resolution for Budget Amendment by the Board of Education
Montcalm Area Intermediate School District
Career Technical Education Fund

Resolved, that this resolution shall amend the vocational education appropriations of Montcalm Area Intermediate School District for the fiscal year **2021-2022**, an act to amend appropriations, to provide for expenditure of the appropriations and to provide for the disposition of all income received by the Montcalm Area Intermediate School District.

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

		Original	Amended	Change
Revenues:	Local	1,938,718	1,991,478	52,760
	State	537,139	541,099	3,960
	Federal	205,335	223,242	17,907
	Interdistrict Sources & Other	103,000	125,463	22,463
	Total Revenue	2,784,192	2,881,282	97,090
Fund Balance:	Fund Balance, July 1, 2021	1,427,042	1,435,673	
	Nonspendable - Inventory	0	0	
	Nonspendable - Prepaid Expenditures	0	0	
	Unassigned Fund Balance	1,427,042	1,435,673	
	Total Available to Appropriate	4,211,234	4,316,955	

Be it further resolved that \$3,016,282 of the total available to appropriate in the vocational education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		1,416,095	1,620,482	204,387
	Instruction - Basic	1,416,095	1,620,482	204,387
	Support - Pupil	140,426	137,092	(3,334)
	Support - Instruction Staff	172,342	205,340	32,998
	Support - General Administration	6,500	6,500	0
	Support - School Administration	141,311	145,095	3,784
	Support - Business	1,500	1,500	0
	Support - Operation & Maintenance	409,596	430,371	20,775
	Support - Central	153,322	134,599	(18,723)
	Debt Service	72,100	72,100	0
	Capital Outlay	42,000	133,203	91,203
	Interdistrict Payments	0	0	0
	Other Financing Uses	169,000	130,000	(39,000)
	Total Appropriated	2,724,192	3,016,282	292,090

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

3/17/22
Date