

Montcalm Area ISD

2021-2022 Final & 2022-2023 Proposed Budget

June 28, 2022

General Fund

Montcalm Area Intermediate School District
General Fund – Budget Assumptions
2022-2023

Revenues:

- 4.17% Tax Value increase and Tax Levy of .1721 mills - \$480,000
- 5% increase for Section 81- \$890,000
- GSRP and Transportation at \$3,334,959. \$4,350 per pupil
- Program support \$370 per slot plus \$12.50 per slot for transportation (1.8%).
- The 32P (Block Grant) is projected at \$158,192.
- Federal Revenue is projected at \$421,969.
- Sec 147c MPSERS - \$275,000
- Sec 147a MPSERS- \$300,000
- Sec 35a Early Literacy- \$337,500
- Early College tuition reimbursement and shared services revenue- \$925,000
- Includes LEA payments for Business and Technology Services- \$485,900
- Includes Federal Grant indirect cost - \$266,369
- The budget includes a SE & CTE indirect cost transfers of \$275,000 and \$130,000 respectively.
- All other revenues are projected to remain unchanged or decrease slightly.
- All grants and indirect cost transfers reflect the 21-22 allocation and will be updated accordingly in the 22-23 grant budgets once we receive them.

Expenditures:

- Salary & Wages reflect a step, where applicable, and 1% increase for all staff.
- Sec 147c MPSERS- Same as 21-22
- Health Insurance reflects a 3.7% 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 \$946,675.
- Operation and Maintenance - \$442,155
- GSRP payments to LEAs - \$2,961,378
- Capital Outlay- Truck for Maintenance and Technology- \$47,000
- All other Supplies and Miscellaneous expenditures are projected to remain constant.

* Our union contracts expire June 30, 2022. *

**This budget is based on a 1% increase and step increase but may
change as an outcome of negotiations.**

** We currently do not have approved budget amounts from the State of Michigan. **
Revenue and expenditures will be adjusted at the first budget amendment.

**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 Amend 2021-2022	Final 2021-2022	Original 2022-2023
Revenues											
Local Sources	593,842	568,999	515,227	548,814	547,486	780,805	1,164,602	563,208	748,818	729,083	555,325
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	6,252,620	6,340,199
Federal Sources	107,537	73,049	74,383	112,692	54,930	82,772	122,420	190,207	442,300	880,727	421,969
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	1,493,292	1,597,353
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	9,355,722	8,914,846
Expenditures											
Instruction - Basic Programs	519,826	473,434	639,971	750,232	750,009	838,748	942,322	1,022,295	1,188,246	1,110,399	1,160,165
Added Needs				2,585	7,984	468	14,246	32,807	32,526	2,772	32,526
Support Services:											
Pupil	67,418	59,083	57,789	61,011	56,453	168,589	420,666	513,605	906,171	905,610	785,295
Instructional Staff	637,647	694,671	779,201	793,559	760,007	778,919	1,112,733	1,279,516	1,589,800	1,235,833	1,510,647
General Administration	393,001	363,209	382,641	392,679	387,723	364,070	409,927	451,093	456,783	457,494	445,313
Business	655,786	772,225	796,601	810,591	830,368	935,416	913,604	1,023,594	993,758	958,313	997,429
Operations and Maintenance	343,426	339,177	303,060	281,375	294,110	569,664	394,792	450,523	428,679	443,172	442,155
Pupil Transportation	5,479	4,535	2,522	4,261	1,801	1,344	117	2,250	2,328	3,828	2,250
Central	405,927	442,193	490,567	512,545	489,062	699,228	691,849	735,531	816,750	839,047	802,327
Other				790	2,275	2,563	0	0	2,037	2,038	0
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	4,845,335	4,985,416
Community Services	76,781	110,144	69,759	108,677	131,234	124,786	195,936	234,276	521,983	559,782	527,107
Capital Outlay	0	0	0	0	0	0	152,743	0	80,366	28,866	47,000
Debt Service	34,315	33,139	34,494	33,317	32,142	30,966	27,260	36,330	36,330	26,200	30,530
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	3,492,878	2,907,378
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	10,066,232	9,690,122
Excess Expenditures Over (Under) Revenue	(277,464)	(406,027)	(481,611)	(285,377)	(369,414)	(301,468)	(380,243)	(623,932)	(780,277)	(710,510)	(775,276)
Other Financing Sources - Transfers	629,369	707,948	480,106	356,222	408,625	384,961	445,244	473,932	660,277	682,778	660,276
Net Change in Fund Balance	351,905	301,921	(1,505)	70,845	39,211	83,493	65,001	(150,000)	(120,000)	(27,732)	(115,000)
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	1,572,100	1,544,368
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	1,544,368	1,429,368
	18.37%	23.64%	22.95%	23.44%	24.22%	22.37%	21.32%	15.95%	14.30%	15.34%	14.75%

Resolution for Adoption by the Board of Education
Montcalm Area Intermediate School District
General Education Fund- Final 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	729,083	
	State	6,252,620	
	Federal	880,727	
	Interdistrict, Other Sources & Transfers	<u>2,195,740</u>	
	Total Revenue		10,058,170
Fund Balance:	Fund Balance, July 1, 2021	1,572,100	
	Nonspendable - Inventory	0	
	Committed for Unemployment	<u>0</u>	
	Unassigned Fund Balance		<u>1,572,100</u>
	Total Available to Appropriate		11,630,270

Be it further resolved that \$10,085,902 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	1,113,171
	Support - Pupil	905,610
	Support - Instruction Staff	1,259,199
	Support - General Administration	457,494
	Support - Business	958,313
	Support - Operation & Maintenance	443,172
	Support - Pupil Transportation	3,828
	Support - Central	844,547
	Community Services	559,782
	Debt Service	26,200
	Interdistrict Payments, Other & Transfers	<u>3,514,586</u>
	Total Appropriated	10,085,902

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 2022-2023

Resolved, that this resolution shall be the general education appropriations of Montcalm Area ISD for the fiscal year **2022-2023**, 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 **2022-2023** are as follows:

Revenues:	Local	555,325	
	State	6,340,199	
	Federal	421,969	
	Interdistrict & Other Finance Sources	<u>2,274,801</u>	
	Total Revenue		9,592,294
Fund Balance:	Fund Balance, July 1, 2021	1,544,368	
	Nonspendable - Inventory	0	
	Committed for Unemployment	<u>0</u>	
	Unassigned Fund Balance		<u>1,544,368</u>
	Total Available to Appropriate		11,136,662

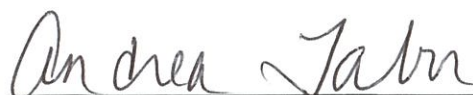
Be it further resolved that \$9,707,294 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	1,192,691
	Support - Pupil	785,295
	Support - Instruction Staff	1,510,647
	Support - General Administration	445,313
	Support - Business	997,429
	Support - Operation & Maintenance	484,155
	Support - Pupil Transportation	2,250
	Support - Central	807,327
	Community Services	527,107
	Debt Service	30,530
	Interdistrict Payments	<u>2,924,550</u>
	Total Appropriated	9,707,294

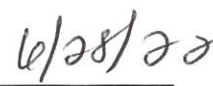
Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.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

Ayes: Members -

Nays: Members -



Secretary, Board of Education



Date

Special Education Fund

Montcalm Area Intermediate School District
Special Education Fund – Budget Assumptions
2022-2023

Revenues:

- Special Ed Millage requested to be levied at 3.4145 mills.
- Grant revenues were based on the 21-22 amounts. We will update as we get them.
- No transfers from other funds budgeted.
- All other revenues are projected to remain flat or near 2021-2022 revenues.

Expenditures:

- Salary & Wages reflect a step and wages based on new schedule.
- Retirement- Remains the same as 2021-2022.
- 3.7% increase in health insurance due to an inflationary increase in caps.
- Capital Outlay – Includes 2 new buses- \$280,000
- SE Millage Flowthrough to LEA's - \$1,321,000
- Medicaid Payments to LEAs - \$750,000
- SE Director Reimbursement to LEAs - \$210,000
- LEA Classroom Rents – \$91,000
- Transfer to Capital Projects Fund- \$185,000
- All other Supplies and Miscellaneous expenditures are projected flat.
- Budgeted for vacancies.

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

	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	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	Final 2021-2022	Original 2022-2023
Revenues														
Local Sources	4,498,177	6,005,386	5,921,805	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	11,066,631	11,082,475
State Sources	6,044,571	4,231,815	3,650,813	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	7,326,596	7,120,811
Federal Sources	3,139,906	3,469,998	3,328,822	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	4,906,458	4,416,524
Interdistrict Sources & Other	626,793	594,302	588,669	597,790	89,569	251,027	269,864	154,573	88,929	206,133	61,200	100,232	126,803	66,500
Total Revenue	14,309,447	14,301,501	13,490,109	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	23,426,488	22,686,310
Expenditures														
Instruction - Basic Programs	4,510,280	4,400,948	3,861,045	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	6,609,891	6,671,187
Support Services:														
Pupil	4,611,580	4,068,419	4,553,282	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	7,666,162	7,910,628
Instructional Staff	1,393,009	1,254,932	1,116,293	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	1,276,638	1,270,265
General Administration	38,164	52,119	46,010	27,023	39,999	39,924	36,170	21,083	21,959	31,052	38,000	38,000	31,000	29,000
Business	27,217	32,138	23,428	27,474	21,796	15,173	4,364	4,067	5,193	5,458	6,600	16,620	13,000	12,000
Operations and Maintenance	354,105	344,431	314,929	309,190	352,372	400,165	458,758	520,785	506,497	539,716	636,770	667,458	671,983	673,422
Pupil Transportation	1,681,634	1,655,288	1,514,563	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	1,875,491	1,953,395
Central	155,888	157,369	66,446	118,503	149,089	163,588	181,236	167,651	173,748	164,061	226,363	310,961	364,725	319,379
Total Support Services	8,261,597	7,564,696	7,634,951	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	11,898,999	12,168,089
Community Services	121,856	10,497	1,565	1,928	20,132	28,146	32,972	23,440	36,831	49,857	17,620	49,113	77,941	1,636
Capital Outlay	0	60,185	204,344	364,952	524,676	459,808	311,895	295,451	297,866	430,206	270,000	345,840	353,195	322,000
Debt Service	369	0	125,211	120,707	116,571	119,807	115,669	111,533	107,406	95,889	107,370	107,370	91,754	90,000
Interdistrict Payments	1,557,701	1,402,228	1,263,330	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	2,434,489	2,419,110
Total Expenditures	14,451,803	13,438,554	13,090,446	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	21,466,269	21,672,022
Excess Expenditures Over (Under) Revenue	(142,356)	862,947	399,663	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	1,960,219	1,014,288
Other Financing Sources (Uses)														
Transfers Out	(240,680)	(364,598)	(270,087)	(1,140,808)	(938,948)	(750,984)	(787,222)	(956,875)	(1,158,851)	(976,244)	(675,821)	(1,239,022)	(1,460,219)	(764,288)
Net Change in Fund Balance	(383,036)	498,349	129,576	351,671	562,348	675,899	(169,071)	589,331	264,315	1,377,682	170,000	0	500,000	250,000
Fund Balance, Beginning of Year	2,746,932	2,363,896	2,862,245	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	6,643,996	7,143,996
Fund Balance, End of Year	2,363,896	2,862,245	2,991,821	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	7,143,996	7,393,996

			22.85%	19.79%	22.70%	26.60%	23.94%	25.47%	25.63%	32.15%	26.20%	29.15%	31.16%	32.96%
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Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
Special Education Fund- 2021-2022 Final 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	11,066,631	
	State	7,326,596	
	Federal	4,906,458	
	Interdistrict & Other Finance Sources	<u>126,803</u>	
	Total Revenue		23,426,488
Fund Balance:	Fund Balance , July 1, 2021	6,643,996	
	Nonspendable - Inventory	0	
	Unassigned Fund Balance		<u>6,643,996</u>
	Total Available to Appropriate		30,070,484

Be it further resolved that \$22,926,488 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	6,609,891
	Support - Pupil	7,666,162
	Support - Instruction Staff	1,276,638
	Support - General Administration	31,000
	Support - Business	13,000
	Support - Operation & Maintenance	671,983
	Support - Pupil Transportation	1,875,491
	Support - Central	364,725
	Community Services	77,941
	Debt Service	91,754
	Capital Outlay	353,195
	Interdistrict Payments-Transfers	<u>3,894,708</u>
	Total Appropriated	22,926,488

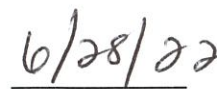
Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. 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 Education Fund- 2022-2023 Original Budget

Resolved, that this resolution shall be the special education appropriations of Montcalm Area ISD for the fiscal year **2022-2023**, 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 **2022-2023** are as follows:

Revenues:	Local	11,082,475	
	State	7,120,811	
	Federal	4,416,524	
	Interdistrict & Other Finance Sources	<u>66,500</u>	
	Total Revenue		22,686,310
Fund Balance:	Fund Balance, July 1, 2021	7,143,996	
	Nonspendable - Inventory	0	
	Unassigned Fund Balance	<u>7,143,996</u>	
	Total Available to Appropriate		29,830,306

Be it further resolved that \$22,436,310 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	6,671,187
	Support - Pupil	7,910,628
	Support - Instruction Staff	1,270,265
	Support - General Administration	29,000
	Support - Business	12,000
	Support - Operation & Maintenance	673,422
	Support - Pupil Transportation	1,953,395
	Support - Central	319,379
	Community Services	1,636
	Debt Service	90,000
	Capital Outlay	322,000
	Interdistrict Payments-Transfers	<u>3,183,398</u>
	Total Appropriated	22,436,310

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
2022-2023**

Revenues:

- CTE Millage requested to be levied at 1.309 mills. (Not Greenville or Tri-County)
- No transfers in from other funds budgeted.
- Grant budgets will be updated when we get them.
- Sale of house.
- All other revenues are projected to remain flat or near 2021-2022 revenues.

Expenditures:

- Salary & Wages reflect a step and wages based on new schedule
- Retirement- Remains the same as 2021-2022.
- 3.7% increase in health insurance due to inflationary increases in caps
- House Expenses all came out of 2021-2022.
- Capital Outlay- Truck for Maintenance- \$42,000
- Transfer to General Fund- \$125,000
- All other Supplies and Miscellaneous expenditures are projected to remain constant.

***We are still waiting on a final budget from the State.*
Changes will be reflected on the budget amendment.**

**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	Final 2021-2022	Original 2022-2023
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	2,146,099	2,100,200
State Sources	534,056	502,830	501,661	556,181	377,142	369,004	531,472	537,139	541,099	556,340	538,287
Federal Sources	413,808	428,570	431,155	197,516	205,558	193,267	176,690	205,335	223,242	202,509	186,885
Interdistrict Sources & Other	191,172	99,400	57,057	57,000	53,000	48,000	128,919	103,000	125,463	146,862	115,000
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	3,051,810	2,940,372
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	1,564,868	1,549,378
Support Services:											
Pupil	184,370	159,296	176,603	135,604	114,391	114,704	125,735	140,426	137,092	129,892	136,641
Instructional Staff	121,780	149,056	180,213	201,690	214,516	162,231	167,985	172,342	205,340	192,590	213,008
General Administration	4,320	6,075	4,565	5,958	4,825	4,778	5,739	6,500	6,500	7,000	7,000
School Administration	171,833	179,637	162,462	165,134	178,008	111,476	130,196	141,311	145,095	140,295	143,490
Business	2,321	5,474	824	644	471	786	1,074	1,500	1,500	700	700
Operations and Maintenance	367,879	360,694	369,326	354,122	395,941	393,516	384,537	409,596	430,371	432,721	435,801
Central- Transportation	88,562	94,509	84,948	98,966	129,328	133,834	168,318	153,322	134,599	125,914	134,054
Total Support Services	941,065	954,741	978,941	962,118	1,037,480	921,325	983,584	1,024,997	1,060,497	1,029,112	1,070,694
Debt Service	90,543	87,440	85,437	82,335	79,232	76,129	71,926	72,100	72,100	68,913	67,000
Capital Outlay	0	25,089	99,636	0	0	0	0	42,000	133,203	86,670	42,000
Interdistrict Payments	163,833	184,346	161,347	0	0	0	0	0	0	6,790	6,300
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	2,756,353	2,735,372
Excess Expenditures Over (Under) Revenue	154,533	160,888	178,260	194,003	112,812	271,747	342,631	229,000	(5,000)	295,457	205,000
Transfers Out	(65,864)	(119,000)	(119,000)	(19,000)	(100,000)	(189,000)	(219,000)	(169,000)	(130,000)	(180,000)	(125,000)
Net Change in Fund Balance	88,669	41,888	67,661	175,003	12,812	82,747	123,631	60,000	(135,000)	115,457	80,000
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	1,435,673	1,551,130
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	1,551,130	1,631,130
	33.85%	38.10%	41.07%	53.58%	51.97%	55.63%	55.12%	54.59%	43.12%	52.83%	57.03%

Resolution for Adoption by the Board of Education
 Montcalm Area Intermediate School District
Career Technical Education Fund- 2021-2022 Final 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	2,146,099
	State	556,340
	Federal	202,509
	Interdistrict Sources & Other	146,862
	Total Revenue	3,051,810
Fund Balance:	Fund Balance , July 1, 2021	1,435,673
	Nonspendable - Inventory	0
	Nonspendable - Prepaid Expenditures	0
	Unassigned Fund Balance	<u>1,435,673</u>
	Total Available to Appropriate	4,487,483

Be it further resolved that \$2,936,353 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	1,646,038
	Support - Pupil	129,892
	Support - Instruction Staff	192,590
	Support - General Administration	7,000
	Support - School Administration	145,795
	Support - Business	700
	Support - Operation & Maintenance	432,721
	Support – Central-Transportation	125,914
	Debt Service	68,913
	Interdistrict Payments	6790
	Other Financing Uses-Transfers	<u>180,000</u>
	Total Appropriated	2,936,353

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- 2022-2023 Original Budget

Resolved, that this resolution shall be the career technical education appropriations of Montcalm Area ISD for the fiscal year **2022-2023**, 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 Career Technical Education fund of the school district for fiscal year **2022-2023** are as follows:

Revenues:	Local	2,100,200
	State	538,287
	Federal	186,885
	Interdistrict Sources & Other	115,000
	Total Revenue	2,940,372
Fund Balance:	Fund Balance, July 1, 2021	1,551,130
	Nonspendable - Inventory	0
	Nonspendable - Prepaid Expenditures	0
	Unassigned Fund Balance	<u>1,551,130</u>
	Total Available to Appropriate	4,491,502

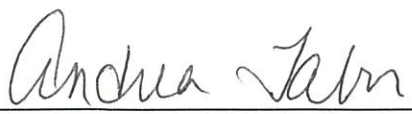
Be it further resolved that \$2,860,372 of the total available to appropriate in the career technical education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Instruction - Basic	1,549,378
	Support - Pupil	136,641
	Support - Instruction Staff	213,008
	Support - General Administration	7,000
	Support - School Administration	143,490
	Support - Business	700
	Support - Operation & Maintenance	435,801
	Support - Central	134,054
	Debt Service	67,000
	Capital Outlay	42,000
	Other Financing Uses-Transfers	<u>131,300</u>
	Total Appropriated	2,860,372

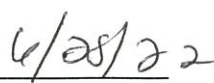
Be it further resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.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

Ayes: Members -

Nays: Members -



Secretary, Board of Education



Date

Special Revenue Fund

Resolution for Adoption by the Board of Education
Montcalm Area Intermediate School District
Special Revenue Fund- 2022-2023 Original Budget

Resolved, that this resolution shall be the special revenue appropriations of Montcalm Area ISD for the fiscal year **2022-2023**, 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 **2022-2023** are as follows:

Revenues:	Revenue	<u>180,000</u>
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Fund Balance:

	Total Available to Appropriate	<u>180,000</u>
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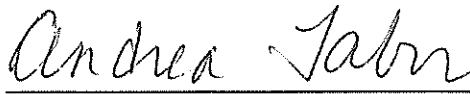
Be it further resolved that \$130,000 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	Other Student/School Activity	130,000
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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

6-28-22

Date

Informational Items

The screenshot shows the homepage of the Montcalm Area Intermediate School District. At the top left is the district logo, a stylized 'M' with a blue and white color scheme. To its right, the text reads 'MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT'. Below the logo is a navigation menu with links for 'About', 'Academic Services', 'Administrative Services', and 'Student Programs and Supports'. A search bar is located in the top right corner. The main content area features a large banner image of a group of people at a 'CARNIVAL' booth. Overlaid on the left side of the banner is a red box with a white medical symbol and the text 'COVID-19 Updates'. To the right of the banner is a 'Welcome to Montcalm Area' section with a 'Learn More' button. Below the banner are four columns: 'Upcoming Events' with a 'District-Wide Calendar' for June 2021; 'Spotlights' with a 'COVID-19 Information and Resources' link; 'District Map' showing a map of the district's boundaries; and 'Quicklinks' with buttons for 'Register Now' and 'Dolly Parton Imagination Library'. At the bottom of the page, there are logos for 'EdStaff' and 'Public School District'.

The screenshot shows the profile page for Montcalm Area ISD on the Munetrix website. The page has a dark blue header with the 'Munetrix' logo on the left and 'Login' and 'Register' buttons on the right. Below the header is a breadcrumb trail: 'United States > Michigan > WCB > Montcalm Area ISD > Montcalm Area ISD'. The main content area features the 'Montcalm Area ISD' name and 'Montcalm County' location. There are two buttons: 'VIEW MORE DETAILS' and 'VIEW WEBSITE'. Below this is a section titled 'Budget and Salary / Compensation Transparency Reporting' with a globe icon. This section contains two columns of links, each preceded by a plus sign (+). The first column includes links for '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', and 'Accounts Payable Check Register'. The second column includes links for '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 Recurrence of Extended Learning Plan', 'COVID-19 Information', 'Continuity of Learning Plans', 'Web Reporting', 'FD A Procedures & Guidelines', 'Public Safety Drill Logs', 'MI School Data', and 'Educator Evaluation Systems Postings and Assurances'. A vertical 'HELP' button is located on the right side of the page.

STATE OF MICHIGAN
2021-2022 State Aid Financial Status Report
Payment Dated: 06/21/2022

District: 59000	ISD: 59	LEA Membership	12,100.20
Montcalm Area ISD		ISD Membership	152.37
		Supplemental 2021	150.95
Homestead Tax Value	1,774,366,369.00	Fall	152.53
Non-Homestead Tax Value	759,273,195.00		
Com Pers Prop Tax Value	28,100,800.00		
Ind Pers Prop Tax Value	177,884,500.00		
		Mills	
		Special Ed.	3.4578
		Voc. Ed.	1.3279
		Operating	0.1721
		Special Ed. Costs	11,213,378.00
		Special Ed. Transp. Costs	1,733,924.00

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amt	Current Amt
51a.2	SPECIAL ED FOUNDATION (SEC 52)	1,282,467.00	81.81 %	932,610.00	116,576.25
	147.41 Total FTEs				
51a	SPECIAL EDUCATION	3,147,075.14	81.81 %	2,288,553.04	286,069.13
51a11	SPECIAL ED FOUNDATION (NON-SEC 52)	43,152.00	81.81 %	31,380.13	3,922.52
	4.96 Total FTEs				
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	202,033.28	81.81 %	146,918.60	18,364.83
32p	EARLY CHILDHOOD BLOCK GRANTS	158,192.00	81.81 %	115,037.22	14,379.66
35a(4)	EARLY LITERACY TEACHER COACHES	337,500.00	81.81 %	245,430.00	30,678.75
54d	EARLY ON	153,798.00	81.81 %	111,841.91	13,980.23
99h	FIRST ROBOTICS	16,745.00	81.81 %	12,176.96	1,522.12
32d(1)	GREAT START READINESS	2,990,973.00	81.81 %	2,164,127.57	282,787.44
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,088.99	81.81 %	2,973.88	371.32
81	INTERMEDIATE DISTRICTS	847,630.83	81.81 %	616,397.14	77,049.64
31n10	ISD MENTAL HEALTH ADMINISTRATIVE FUN	8,928.57	81.81 %	6,492.86	811.60
31n6	MENTAL HEALTH AND SUPPORT SERVICES	575,000.00	81.81 %	418,140.00	52,267.50
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	48,461.31	81.81 %	35,245.41	4,400.79
147a(2)	MPSERS NORMAL COST OFFSET	185,043.90	100.00 %	185,043.90	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	43,452.48	100.00 %	43,452.48	0.00
147c	MPSERS UAAL RATE STABILIZATION	1,874,709.10	81.81 %	1,363,288.46	170,411.05
26a	RENAISSANCE ZONE	5,001.63	81.81 %	3,637.19	454.64
56	SPEC. ED. MILLAGE EQUALIZATION	268,537.33	81.81 %	195,280.35	24,410.04
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	676,572.75	81.81 %	491,983.48	61,520.69
51f	SPECIAL ED COST REIMBURSEMENT	364,893.06	81.81 %	265,350.23	33,168.78
31p	TRAILS PROGRAM	112,500.00	100.00 %	112,500.00	0.00
61a.2	VOC. ED. ADMINISTRATION	8,541.00	81.81 %	6,211.02	776.37
62	VOC. ED. MILLAGE EQUALIZATION	189,204.24	81.81 %	137,589.32	17,198.67
61a.1	VOCATIONAL EDUCATION	158,690.99	81.81 %	115,400.09	14,425.01
		<u>\$13,703,191.60</u>		<u>\$10,047,061.24</u>	<u>\$1,225,547.03</u>

STATE OF MICHIGAN
 2021-2022 State Aid Financial Status Report
 Payment Dated: 06/21/2022

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amt	Current Amt
51a	2021 SPECIAL EDUCATION	(138,679.26)	100.00 %	(138,679.26)	0.00
53a(5)	2021 COURT AND STATE AGENCY PLACED PUP	(91,914.99)	100.00 %	(91,914.99)	0.00
99h	2021 FIRST ROBOTICS	(2,684.35)	100.00 %	(2,684.35)	0.00
147a(2)	2021 MPSERS NORMAL COST OFFSET	281.28	100.00 %	281.28	0.00
147e	2021 MPSERS REFORMS - DEFINED CONTRIBU	0.00	0.00 %	0.00	0.00
61a.1	2021 VOCATIONAL EDUCATION	754.41	100.00 %	754.41	0.00
		(\$232,242.91)		(\$232,242.91)	\$0.00
SUBTOTALS		\$13,470,948.69		\$9,814,818.33	\$1,225,547.03

SUMMARY OF REGULAR PAYMENTS

10/20/2021	\$871,169.91	11/22/2021	\$1,491,646.94	12/20/2021	\$1,333,002.99
01/20/2022	\$1,247,151.34	02/22/2022	\$1,157,677.41	03/21/2022	\$1,075,017.11
04/20/2022	\$1,213,280.47	05/20/2022	\$1,425,872.16	06/21/2022	\$1,225,547.03

STATE SCHOOL AID DATA UPDATED FOR JUNE

The June state school aid payment is the 9th regular payment of the year and reflects 81.81% 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 Tuesday, June 21, 2022.

TAXABLE VALUE figures used to calculate the June payment represent the tax year 2021 values provided by county treasurers via the web-based taxable valuation collection process. Any revisions to taxable values received prior to May 25, 2022, were incorporated into the payment calculation.

The **MEMBERSHIP BLEND** used to calculate the June payment incorporated all Michigan Student Data System (MSDS) pupil (FTE) counts released to the Department as of May 23, 2022, the date the Department downloaded the pupil counts from the Center for Educational Performance and Information.

INDIRECT COST RATES

Adjustments to local and intermediate school district Indirect Cost Rates were due to the Department by June 1, 2022. Final rates are projected to be available on the Department's [indirect cost rates webpage](#) on June 24, 2022. We apologize for the extra time the indirect process is taking this year but have been directed by USED to include an extra step in our process this year. To account for decreased rates due to the influx of federal funds related to coronavirus relief, we have been instructed to "smooth" this cycle's rates. To achieve this, we will be spreading overrecovery over the next two odd year cycles for districts that would otherwise experience drastic decreases in their indirect cost rates and who report use of indirect cost rates in their FY21 FID. The goal of this new change to our methodology is to allow for slight decreases to FY23, FY25, and FY27 rates as opposed to allowing a drastic decrease in FY23. Questions related to the indirect cost rate calculations should be directed to Jessica Beagle, State Aid and School Finance, at BeagleJ1@michigan.gov or 616-389-0369, or Phil Boone at BooneP2@michigan.gov or 517-899-0796.

DAYS AND CLOCK HOURS REPORTING

Deadlines: The district deadline for submitting the Days and Clock Hours of Instruction Report for the 2021-22 school year is July 15, 2022. Intermediate districts will have until August 1, 2022 to certify the district data for submission to the Department as required under Section 101(3) of the State School Aid Act. Districts are encouraged to submit their days and clock hours report to the ISD early where possible to allow for adequate time to review and correct issues with the submission.

Reporting: The days and hours reporting has been integrated into the Educational Entity Master (EEM) and is accessible through the "Days and Clock Hours" application link in the left navigation. After clicking on the link, users will select "Data Submission" to start their report for the year.

Note: The "Days and Clock Hours" application requires specialized credentials to access the system. If the "Days and Clock Hours" application link does not appear in the left navigation after logging into the EEM, please contact CEPI for assistance in gaining access to the application. Questions regarding the Days/Clock Hours application should be directed to CEPI Support at CEPI@Michigan.gov.

BUILDINGS USED IN VIRTUAL LEARNING

The Michigan Department of Education (MDE) and Center for Educational Performance and Information (CEPI) are collecting information on districts' virtual learning centers, including locations that served as a business or commercial operation prior to functioning as a virtual learning center. This [memorandum](#) provides information for districts to ensure that appropriate information is captured in

the educational entity master (EEM) related to buildings used in virtual learning. Questions related to this memo may be directed to Caitlin Hengesbach at HengesbachC2@michigan.gov.

SECTION 31A ANNUAL PROGRAM AND FISCAL REPORT DUE JULY 15, 2022

Local educational agencies (LEAs) receiving Section 31a At Risk funds are required to submit the Fiscal Year (FY) 2022 Section 31a Annual Program and Fiscal Report (APFR) in NexSys by **July 15, 2022**.

The APFR will be completed in NexSys. Technical assistance videos and documents including overviews of the report in NexSys are available on the website.

Please direct questions regarding the Section 31a APFR as follows:

Program and reporting requirements to the Office of Educational Supports (OES) Special Populations Unit at 517-241-6974:

- Michelle Williams, Manager, williamsm48@michigan.gov
- Dawn Carmody, Consultant, carmodyd1@michigan.gov
- Suzanne Grambush, Consultant, grambushs1@michigan.gov
- Stephanie Holmes-Webster, Consultant, holmeswebsters@michigan.gov

NexSys Section 31a APFR questions may be directed to the OES Financial Unit at 517-241-5388.

SECTION 310 NURSES, PSYCHOLOGISTS, SOCIAL WORKERS, AND COUNSELORS

The FY22 State School Aid budget included a new grant opportunity under Section 310. This is to provide reimbursement for hiring nurses, psychologists, social workers, and counselors to provide mental health services to students. Funding was limited to 100% of the benefits and salaries at or below the Median Wage information provided by the Bureau of Labor Statistics for year 1. Qualifying providers were required to be hired between July 1, 2021 and March 1, 2022.

CARRYOVER OF EARLY LITERACY GRANT FUNDS

Districts or Intermediate School Districts that have received Section 35a Early Literacy Grant Funds for Additional Instructional Time or ISD Early Literacy Coaches, and are unable to expend the funds by September 30, 2022, are eligible to carryover those funds until September 30, 2023. Grant awardees must provide notification to MDE-EarlyLiteracy@michigan.gov no later than **October 31, 2022**, if they intend to carryover unexpended funds. For more information regarding carryover of Section 35a early literacy funds, please refer to the [memo](#) that was sent out on March 28, 2019.

MICHIGAN PUBLIC SCHOOL ACCOUNTING CHANGE NOTICE #32

Change Notice #32 updating the *Michigan Public School Accounting Manual* was distributed on June 9, 2022. Unless otherwise required, the changes listed in the notice are to be implemented for the 2022-23 fiscal year. Note that this Change Notice includes numerous changes, additions, and guidance related to GASB Statement #87 – Leases. GASB #87 must be implemented by school districts this fiscal year (2021-22). These changes have been incorporated into the manual, which is available on the [Department's website](#). Questions related to the change notice or public school accounting should be directed to Christopher May at 517-335-1263 or by e-mail at MayC@Michigan.gov.

REIMBURSEMENT FOR SCHOOL BOARD MEMBER TRAINING

Public Act 87 of 2021 ([PA 87](#)) authorizes the Michigan Department of Education (MDE) to approve training programs for local school board members intended to develop and enhance their knowledge in the areas of education law, labor relations, conflicts of interest, school finance, and board governance. School districts in turn are reimbursed by the MDE up to \$100 per course completed by individual school board members. Payments under this program begin in June 2022 State School Aid payments for districts that have submitted reimbursement requests in the GEMS/MARS system. Revenues should be recorded under Major Class 312, Suffix 0000, and the Grant Code for expenditures is 393. Questions regarding school district reimbursement or the training provider application process should be directed to Bill Witt at wittb1@michigan.gov.

INTERMEDIATE SCHOOL DISTRICT FINANCIAL REPORTING REMINDERS

Intermediate School Districts (ISDs) are required to post certain information on their website to comply with Budget Transparency legislation in Section 18 of the State School Aid Act (MCL 388.1618). Specifically, ISDs are required to post information found in Subsections 2a, 2bi, and 2c.

In addition to the above, ISDs must also post an Annual Website Report on their website (MCL 380.620). This report must be posted by December 31 of each year and include data from the most recently completed fiscal year. For statewide consistency, the Department recommends providing a link to the Annual Website Report at the bottom of your Budget Transparency web page.

Questions related to Budget Transparency and the Annual Website Report may be directed to Chad Urchike at UrchikeC1@Michigan.gov.

GENERAL INFORMATION

- **Proration factors:** Section 31a – At-Risk funding per pupil proration is 76.76582471%.
- The Section 22d(4) Isolated District funds are being paid at \$52.2361439359 per pupil.
- The Headlee Obligation for Data Collection funds are being paid at \$26.8358970682 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, MDE**, cell phone: **517-899-0796**, fax: **517-241-0196**, e-mail: BooneP2@Michigan.gov