

# **Montcalm Area ISD**

**2022-2023**

**Amended Budgets**

**March 16, 2023**

# **General Fund**

## Montcalm Area Intermediate School District General Fund

	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Original 2022-2023	Amended 2022-2023
<b>Revenues</b>									
Local Sources	568,999	515,227	548,814	547,486	780,805	1,164,602	1,099,936	555,325	1,239,275
State Sources	3,632,242	3,680,500	3,893,455	3,852,215	4,692,016	4,649,860	5,880,999	6,340,199	9,105,717
Federal Sources	73,049	74,383	112,692	54,930	82,772	122,420	882,330	421,969	808,138
Interdistrict Sources & Other	883,408	972,960	1,065,276	1,054,376	879,194	1,056,841	911,823	1,597,353	727,670
<b>Total Revenue</b>	<b>5,157,698</b>	<b>5,243,070</b>	<b>5,620,237</b>	<b>5,509,007</b>	<b>6,434,787</b>	<b>6,993,723</b>	<b>8,775,088</b>	<b>8,914,846</b>	<b>11,880,800</b>
<b>Expenditures</b>									
Instruction - Basic Programs	473,434	639,971	750,232	750,009	838,748	942,322	1,018,072	1,160,165	1,049,937
Added Needs			2,585	7,984	468	14,246	2,772	32,526	0
Support Services:									
Pupil	59,083	57,789	61,011	56,453	168,589	420,666	832,887	785,295	1,344,223
Instructional Staff	694,671	779,201	793,559	760,007	778,919	1,112,733	1,468,461	1,510,647	1,400,364
General Administration	363,209	382,641	392,679	387,723	364,070	409,927	451,355	445,313	425,188
Business	772,225	796,601	810,591	830,368	935,416	913,604	911,397	997,429	1,100,407
Operations and Maintenance	339,177	303,060	281,375	294,110	569,664	394,792	416,891	442,155	499,235
Pupil Transportation	4,535	2,522	4,261	1,801	1,344	117	3,203	2,250	2,544
Central	442,193	490,567	512,545	489,062	699,228	691,849	824,981	802,327	984,501
Other			790	2,275	2,563	0	0	0	89,183
Total Support Services	2,675,093	2,812,381	2,856,811	2,821,799	3,519,793	3,943,688	4,909,175	4,985,416	5,845,645
Community Services	110,144	69,759	108,677	131,234	124,786	195,936	343,335	527,107	523,325
Capital Outlay	0	0	0	0	0	152,743	28,851	47,000	129,195
Debt Service	33,139	34,494	33,317	32,142	30,966	27,260	26,084	30,530	25,630
Interdistrict Payments	2,271,915	2,168,076	2,153,992	2,135,253	2,221,494	2,097,771	3,073,986	2,907,378	5,193,896
<b>Total Expenditures</b>	<b>5,563,725</b>	<b>5,724,681</b>	<b>5,905,614</b>	<b>5,878,421</b>	<b>6,736,255</b>	<b>7,373,966</b>	<b>9,402,275</b>	<b>9,690,122</b>	<b>12,767,628</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>(406,027)</b>	<b>(481,611)</b>	<b>(285,377)</b>	<b>(369,414)</b>	<b>(301,468)</b>	<b>(380,243)</b>	<b>(627,187)</b>	<b>(775,276)</b>	<b>(886,828)</b>
<b>Other Financing Sources - Transfers</b>	<b>707,948</b>	<b>480,106</b>	<b>356,222</b>	<b>408,625</b>	<b>384,961</b>	<b>445,244</b>	<b>710,646</b>	<b>660,276</b>	<b>971,828</b>
<b>Net Change in Fund Balance</b>	<b>301,921</b>	<b>(1,505)</b>	<b>70,845</b>	<b>39,211</b>	<b>83,493</b>	<b>65,001</b>	<b>83,459</b>	<b>(115,000)</b>	<b>85,000</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,013,134</b>	<b>1,315,055</b>	<b>1,313,550</b>	<b>1,384,395</b>	<b>1,423,606</b>	<b>1,507,099</b>	<b>1,572,100</b>	<b>1,544,368</b>	<b>1,655,559</b>
<b>Fund Balance, End of Year</b>	<b>1,315,055</b>	<b>1,313,550</b>	<b>1,384,395</b>	<b>1,423,606</b>	<b>1,507,099</b>	<b>1,572,100</b>	<b>1,655,559</b>	<b>1,429,368</b>	<b>1,740,559</b>
	23.64%	22.95%	23.44%	24.22%	22.37%	21.32%	17.61%	14.75%	13.63%

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 **2022-2023**, 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 **2022-2023** are amended as follows:

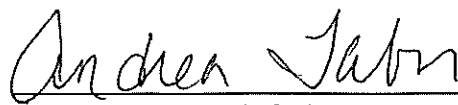
		Original	Amended	Change
<b>Revenues:</b>	Local	555,325	1,239,275	683,950
	State	6,340,199	9,105,717	2,765,518
	Federal	421,969	808,138	386,169
	Interdistrict & Other Finance Sources	2,257,629	1,699,498	(558,131)
	Total Revenue	9,575,122	12,852,628	3,277,506
<b>Fund Balance:</b>	Fund Balance, July 1, 2022	1,544,368	1,655,559	
	Nonspendable - Inventory	0	0	
	Committed for Unemployment	0	0	
	Unassigned Fund Balance	1,544,368	1,655,559	
	Total Available to Appropriate	11,119,490	14,508,187	

Be it further resolved that \$12,767,628 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		1,192,691	1,049,937	(142,754)
Support - Pupil		785,295	1,344,223	558,928
Support - Instruction Staff		1,510,647	1,400,364	(110,283)
Support - General Administration		445,313	425,188	(20,125)
Support - Business		997,429	1,100,407	102,978
Support - Operation & Maintenance		442,155	499,235	57,080
Support - Pupil Transportation		2,250	2,544	294
Support - Central		802,327	984,501	182,174
Community Services		527,107	523,325	(3,782)
Capital Outlay		47,000	129,195	82,195
Debt Service		30,530	25,630	(4,900)
Interdistrict Payments		2,907,378	5,283,079	2,375,701
Total Appropriated		9,690,122	12,767,628	3,077,506

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 - 4  
 Nays: Members - 0

  
 Secretary, Board of Education

3/16/23  
 Date

# **Special Education Fund**

## Montcalm Area Intermediate School District Special Education

	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Original 2022-2023	Amended 2022-2023
<b>Revenues</b>									
Local Sources	8,907,123	9,008,908	9,208,947	10,281,553	10,629,724	11,037,978	11,102,940	11,082,475	11,864,120
State Sources	4,863,785	4,832,153	5,236,175	6,230,941	6,361,910	7,060,686	7,282,627	7,120,811	10,023,950
Federal Sources	3,908,183	3,808,829	3,545,273	3,558,149	3,728,704	3,738,082	3,810,370	4,416,524	5,131,879
Interdistrict Sources & Other	89,569	251,027	269,864	154,573	88,929	206,133	162,576	66,500	92,939
<b>Total Revenue</b>	<b>17,768,660</b>	<b>17,900,917</b>	<b>18,260,259</b>	<b>20,225,216</b>	<b>20,809,267</b>	<b>22,042,879</b>	<b>22,358,513</b>	<b>22,686,310</b>	<b>27,112,888</b>
<b>Expenditures</b>									
Instruction - Basic Programs	4,540,689	4,771,287	5,561,519	5,451,143	5,852,272	6,058,837	6,253,909	6,671,187	7,039,767
Support Services:									
Pupil	5,499,612	5,516,387	5,531,917	6,095,990	6,435,070	6,551,059	6,620,077	7,910,628	8,792,160
Instructional Staff	1,698,744	1,600,834	1,651,947	1,771,530	1,645,608	1,649,577	1,458,497	1,270,265	1,515,070
General Administration	39,999	39,924	36,170	21,083	21,959	31,052	27,068	29,000	31,100
Business	21,796	15,173	4,364	4,067	5,193	5,458	12,732	12,000	12,000
Operations and Maintenance	352,372	400,165	458,758	520,785	506,497	539,716	629,534	673,422	754,825
Pupil Transportation	1,384,911	1,400,747	1,703,615	1,984,009	1,993,668	1,631,724	1,770,817	1,953,395	2,153,658
Central	149,089	163,588	181,236	167,651	173,748	164,061	318,456	319,379	401,304
Total Support Services	9,146,523	9,136,818	9,568,007	10,565,115	10,781,743	10,572,647	10,837,181	12,168,089	13,660,117
Community Services	20,132	28,146	32,972	23,440	36,831	49,857	12,370	1,636	91,760
Capital Outlay	524,676	459,808	311,895	295,451	297,866	430,206	331,326	322,000	378,178
Debt Service	116,571	119,807	115,669	111,533	107,406	95,889	91,753	90,000	90,000
Interdistrict Payments	1,918,773	1,958,168	2,052,046	2,232,328	2,309,983	2,481,517	2,227,494	2,419,110	2,616,238
<b>Total Expenditures</b>	<b>16,267,364</b>	<b>16,474,034</b>	<b>17,642,108</b>	<b>18,679,010</b>	<b>19,386,101</b>	<b>19,688,953</b>	<b>19,754,033</b>	<b>21,672,022</b>	<b>23,876,060</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>1,501,296</b>	<b>1,426,883</b>	<b>618,151</b>	<b>1,546,206</b>	<b>1,423,166</b>	<b>2,353,926</b>	<b>2,604,480</b>	<b>1,014,288</b>	<b>3,236,828</b>
<b>Other Financing Sources (Uses)</b>									
Transfers Out	(938,948)	(750,984)	(787,222)	(956,875)	(1,158,851)	(976,244)	(1,367,046)	(764,288)	(1,821,828)
<b>Net Change in Fund Balance</b>	<b>562,348</b>	<b>675,899</b>	<b>(169,071)</b>	<b>589,331</b>	<b>264,315</b>	<b>1,377,682</b>	<b>1,237,434</b>	<b>250,000</b>	<b>1,415,000</b>
<b>Fund Balance, Beginning of Year</b>	<b>3,343,492</b>	<b>3,905,840</b>	<b>4,581,739</b>	<b>4,412,668</b>	<b>5,001,999</b>	<b>5,266,314</b>	<b>6,643,996</b>	<b>7,143,996</b>	<b>7,881,430</b>
<b>Fund Balance, End of Year</b>	<b>3,905,840</b>	<b>4,581,739</b>	<b>4,412,668</b>	<b>5,001,999</b>	<b>5,266,314</b>	<b>6,643,996</b>	<b>7,881,430</b>	<b>7,393,996</b>	<b>9,296,430</b>
	22.70%	26.60%	23.94%	25.47%	25.63%	32.15%	37.32%	32.96%	36.18%

\*16 Vacant  
Positions

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 **2022-2023**, 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 **2022-2023** are amended as follows:

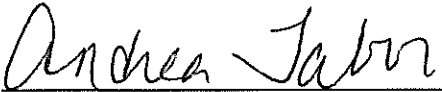
		Original	Amended	Change
<b>Revenues:</b>	Local	11,082,475	11,864,120	781,645
	State	7,120,811	10,023,950	2,903,139
	Federal	4,416,524	5,131,879	715,355
	Inter District & Other Finance Sources	66,500	92,939	26,439
	Total Revenue	22,686,310	27,112,888	4,426,578
<b>Fund Balance:</b>	<b>Fund Balance, July 1, 2022</b>	7,143,996	7,881,430	
	Nonspendable - Inventory	-	0	
	Committed for Unemployment	-	0	
	Unassigned Fund Balance	7,143,996	7,881,430	
	Total Available to Appropriate	29,830,306	34,994,318	

Be it further resolved that \$25,697,888 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		6,671,187	7,039,767	368,580
Instruction - Basic				
Support - Pupil		7,910,628	8,792,160	881,532
Support - Instruction Staff		1,270,265	1,515,070	244,805
Support - General Administration		29,000	31,100	2,100
Support - Business		12,000	12,000	0
Support - Operation & Maintenance		673,422	754,825	81,403
Support - Pupil Transportation		1,953,395	2,153,658	200,263
Support - Central		319,379	401,304	81,925
Community Services		1,636	91,760	90,124
Capital Outlay		322,000	378,178	56,178
Debt Service		90,000	90,000	0
Interdistrict Payments		3,183,398	4,438,066	1,254,668
Total Appropriated		22,436,310	25,697,888	3,261,578

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 – 4  
 Nays: Members - 0

  
 Secretary, Board of Education

3/16/23  
 Date

# **Career Technical Education Fund**

## Montcalm Area Intermediate School District Career Technical Education Fund

	Audited 2015-2016	Audited 2016-2017	Audited 2017-2018	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Original 2022-2023	Amended 2022-2023
<b>Revenues</b>									
Local Sources	1,567,192	1,605,484	1,634,916	1,742,602	1,831,059	1,891,118	2,111,177	2,100,200	2,112,709
State Sources	502,830	501,661	556,181	377,142	369,004	531,472	566,777	538,287	848,068
Federal Sources	428,570	431,155	197,516	205,558	193,267	176,690	202,528	186,885	206,555
Interdistrict Sources & Other	99,400	57,057	57,000	53,000	48,000	128,919	146,515	115,000	71,500
<b>Total Revenue</b>	<b>2,597,992</b>	<b>2,595,357</b>	<b>2,445,613</b>	<b>2,378,302</b>	<b>2,441,330</b>	<b>2,728,199</b>	<b>3,026,997</b>	<b>2,940,372</b>	<b>3,238,832</b>
<b>Expenditures</b>									
Instruction - Basic Programs	1,185,488	1,091,736	1,207,157	1,148,778	1,172,129	1,330,058	1,511,494	1,549,378	1,829,961
Support Services:									
Pupil	159,296	176,603	135,604	114,391	114,704	125,735	130,993	136,641	190,214
Instructional Staff	149,056	180,213	201,690	214,516	162,231	167,985	190,534	213,008	293,789
General Administration	6,075	4,565	5,958	4,825	4,778	5,739	5,942	7,000	7,000
School Administration	179,637	162,462	165,134	178,008	111,476	130,196	134,374	143,490	187,161
Business	5,474	824	644	471	786	1,074	507	700	700
Operations and Maintenance	360,694	369,326	354,122	395,941	393,516	384,537	418,303	435,801	475,173
Central- Transportation	94,509	84,948	98,966	129,328	133,834	168,318	129,448	134,054	166,684
Total Support Services	954,741	978,941	962,118	1,037,480	921,325	983,584	1,010,101	1,070,694	1,320,721
Debt Service	87,440	85,437	82,335	79,232	76,129	71,926	68,824	67,000	63,608
Capital Outlay	25,089	99,636	0	0	0	0	83,437	42,000	94,542
Interdistrict Payments	184,346	161,347	0	0	0	0	0	6,300	0
<b>Total Expenditures</b>	<b>2,437,104</b>	<b>2,417,097</b>	<b>2,251,610</b>	<b>2,265,490</b>	<b>2,169,583</b>	<b>2,385,568</b>	<b>2,673,856</b>	<b>2,735,372</b>	<b>3,308,832</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>160,888</b>	<b>178,260</b>	<b>194,003</b>	<b>112,812</b>	<b>271,747</b>	<b>342,631</b>	<b>353,141</b>	<b>205,000</b>	<b>(70,000)</b>
Transfers Out	(119,000)	(119,000)	(19,000)	(100,000)	(189,000)	(219,000)	(180,000)	(125,000)	(150,000)
<b>Net Change in Fund Balance</b>	<b>41,888</b>	<b>67,661</b>	<b>175,003</b>	<b>12,812</b>	<b>82,747</b>	<b>123,631</b>	<b>173,141</b>	<b>80,000</b>	<b>(220,000)</b>
<b>Fund Balance, Beginning of Year</b>	<b>931,931</b>	<b>973,819</b>	<b>1,041,480</b>	<b>1,216,483</b>	<b>1,229,295</b>	<b>1,312,042</b>	<b>1,435,673</b>	<b>1,551,130</b>	<b>1,608,814</b>
<b>Fund Balance, End of Year</b>	<b>973,819</b>	<b>1,041,480</b>	<b>1,216,483</b>	<b>1,229,295</b>	<b>1,312,042</b>	<b>1,435,673</b>	<b>1,608,814</b>	<b>1,631,130</b>	<b>1,388,814</b>
	38.10%	41.07%	53.58%	51.97%	55.63%	55.12%	56.37%	57.03%	40.15%

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 **2022-2023**, 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 **2022-2023** are amended as follows:

		Original	Amended	Change
<b>Revenues:</b>	Local	2,100,200	2,112,709	12,509
	State	538,287	848,068	309,781
	Federal	186,885	206,555	19,670
	Interdistrict Sources & Other	115,000	71,500	(43,500)
	<b>Total Revenue</b>	<b>2,940,372</b>	<b>3,238,832</b>	<b>298,460</b>
<b>Fund Balance:</b>	<b>Fund Balance, July 1, 2022</b>	<b>1,551,130</b>	<b>1,608,814</b>	
	Nonspendable - Inventory	0	0	
	Nonspendable - Prepaid Expenditures	0	0	
	Unassigned Fund Balance	1,551,130	1,608,814	
	<b>Total Available to Appropriate</b>	<b>4,491,502</b>	<b>4,847,646</b>	

Be it further resolved that \$3,458,832 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		1,549,378	1,829,961	280,583
	Instruction - Basic	1,549,378	1,829,961	280,583
	Support - Pupil	136,641	190,214	53,573
	Support - Instruction Staff	213,008	293,789	80,781
	Support - General Administration	7,000	7,000	0
	Support - School Administration	143,490	187,161	43,671
	Support - Business	700	700	0
	Support - Operation & Maintenance	435,801	475,173	39,372
	Support - Central	134,054	166,684	32,630
	Debt Service	67,000	63,608	(3,392)
	Capital Outlay	42,000	94,542	52,542
	Interdistrict Payments	6,300	0	(6,300)
	Other Financing Uses	125,000	150,000	25,000
	<b>Total Appropriated</b>	<b>2,860,372</b>	<b>3,458,832</b>	<b>598,460</b>

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 - 4  
 Nays: Members - 0

*Andrea Jabro*  
 Secretary, Board of Education

3/16/23  
 Date