



# **Tax Levy Approval**

## **2024-2025 Final Budgets & 2025-2026 Original Budgets**

**June 27, 2025**

**2025 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2025)

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 <b>Montcalm, Ionia, Kent, &amp; Newaygo</b>	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 <b>1,353,915,646 GE/SE Greenville &amp; Tri-County</b>
Local Government Unit Requesting Millage Levy <b>Montcalm Area ISD</b>	For LOCAL School Districts: 2025 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 2025 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2025 Current Year "Headlee" Millage Reduction Fraction	(7) 2025 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	0.1695	1.0000	0.1695	1.0000	0.1695	0	0.1695	Indef.
Charter	SP ED	6/71	1.2500	1.0627	1.0000	1.0627	1.0000	1.0627	0	1.0627	Indef.
Voted	SP ED	3/88	1.2500	1.0627	1.0000	1.0627	1.0000	1.0627	0	1.0627	Indef.
Voted	SP ED	5/14	1.3200	1.2824	1.0000	1.2824	1.0000	1.2824	0	1.2824	12/2033

Prepared by <b>Aaron Flowers</b>	Telephone Number <b>(616) 225-6132</b>	Title of Preparer <b>Benefits/Fiscal Services Manager</b>	Date <b>6-10-25</b>
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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).

<input type="checkbox"/> Clerk	Signature <i>Andrea Tabur</i>	Print Name <b>Andrea Tabur</b>	Date <b>6-27-25</b>
<input checked="" type="checkbox"/> Secretary	Signature <i>Deborah F. Snyder</i>	Print Name <b>Deborah F Snyder</b>	Date <b>6-27-25</b>
<input checked="" type="checkbox"/> Chairperson			
<input type="checkbox"/> President			

\* 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).

**Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.**

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	

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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 <b>Montcalm, Clinton, Gratiot, Ionia, Isabella, Kent, Mecosta</b>	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 <b>1,353,915,646 GE/SE 1,977,976,479 VE (All Except Greenville &amp; Tri-County)</b>
Local Government Unit Requesting Millage Levy <b>Montcalm Area ISD</b>	For LOCAL School Districts: 2025 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 2025 tax roll.

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Voted	SP ED	3/88	1.2500	1.0627	1.0000	1.0627	1.0000	1.0627	0	1.0627	Indef.
Voted	SP ED	5/14	1.3200	1.2824	1.0000	1.2824	1.0000	1.2824	0	1.2824	12/2033
Extra Vote	Voc Tech	5/84	1.0000	0.8516	0.9771	0.8320	1.0000	0.8320	0	0.8320	Indef.
Extra Vote	Voc Tech	9/96	0.5000	0.4574	0.9771	0.4469	1.0000	0.4469	0	0.4469	Indef.

Prepared by <b>Aaron Flowers</b>	Telephone Number <b>(616) 225-6132</b>	Title of Preparer <b>Benefits/Fiscal Services Manager</b>	Date <b>6-10-25</b>
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<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary	<i>Andrea Tabur</i>	Andrea Tabur	6/27/25
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President	<i>Deborah F Snyder</i>	Deborah F Snyder	6/27/25

\* 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.

**Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.**

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	

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

STATE OF MICHIGAN  
2024-2025 State Aid Financial Status Report  
Payment Dated: 06/20/2025

District: 59000	ISD: 59	LEA Membership	11,619.60
Montcalm Area ISD		ISD Membership	144.01
		Supplemental 2024	156.19
Homestead Tax Value	2,228,622,842.00	Fall	142.66
Non-Homestead Tax Value	943,988,337.00		
Com Pers Prop Tax Value	31,448,120.00		
Ind Pers Prop Tax Value	150,265,200.00		
		Mills	
		Special Ed.	3.4078
		Voc. Ed.	1.3090
		Operating	0.1695
		Special Ed. Costs	12,639,030.00
		Special Ed. Transp. Costs	1,985,242.00

<b>CURRENT YEAR ALLOWANCES</b>		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 140.92 Total FTEs	1,353,959.36	81.81%	984,599.25	123,074.90
51a(2)	SPECIAL EDUCATION	5,014,444.70	81.81%	3,646,504.19	455,813.02
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 3.10 Total FTEs	29,784.80	81.81%	21,659.51	2,707.43
32p(6)	ACCESS TO LITERACY MATERIALS	55,538.00	81.81%	40,387.23	5,048.41
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	350,298.00	81.81%	254,736.71	31,842.08
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	15,095.86	81.81%	10,977.71	1,372.21
61d	CTE PER PUPIL INCENTIVE	57.99	81.81%	42.17	5.27
32p	EARLY CHILDHOOD BLOCK GRANTS	250,170.00	81.81%	181,923.62	22,740.46
35a(4)	EARLY LITERACY TEACHER COACHES	500,000.00	81.81%	363,600.00	45,450.00
54d	EARLY ON	266,644.00	81.81%	193,903.52	24,237.94
99h	FIRST ROBOTICS	8,670.44	100.00%	8,670.44	0.00
32d(1)	GREAT START READINESS	4,593,435.00	81.81%	3,561,060.59	196,828.58
32d29	GSRP CLASSROOM START UP GRANTS	175,000.00	81.81%	127,260.00	15,907.50
32d(27)	GSRP CURRICULUM	27,670.00	81.81%	20,121.62	2,515.21
32d(19)	GSRP TRANSPORTATION	440,967.00	81.81%	320,671.20	40,083.90
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	4,229.50	81.81%	3,076.22	383.93
81	INTERMEDIATE DISTRICTS	936,293.01	81.81%	680,872.28	85,109.03
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	81.81%	64,928.57	8,116.07
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	81.81%	729,454.32	91,181.79
31aa	MENTAL HEALTH GRANT - PER PUPIL	16,486.00	81.81%	11,988.62	1,498.58
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	261,863.13	81.81%	190,459.01	23,771.22
147a(3)	MPSERS COST OFFSET - ISDS AND DISTRICT	138,286.74	81.81%	100,562.12	12,570.26
147a(4)	MPSERS COST OFFSET - REDUCED UAAL R	732,287.63	81.81%	532,519.56	66,564.95
147g	MPSERS EMP HEALTHCARE REIMB	230,423.60	81.81%	167,564.04	20,945.51
147a(2)	MPSERS NORMAL COST OFFSET	391,519.90	100.00%	391,519.90	0.00
147c(2)	MPSERS ONE TIME DEPOSIT	306,140.31	81.81%	222,625.23	27,828.16
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	55,022.20	100.00%	55,022.20	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	1,346,832.29	81.81%	979,416.44	122,427.06
56	SPEC. ED. MILLAGE EQUALIZATION	149,136.48	81.81%	108,452.05	13,556.50
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	556,700.83	81.81%	404,832.84	50,604.11
61a(2)	VOC. ED. ADMINISTRATION	12,419.00	81.81%	9,031.10	1,128.88
62	VOC. ED. MILLAGE EQUALIZATION	261,798.15	81.81%	190,379.61	23,797.46
61a(1)	VOCATIONAL EDUCATION	135,338.26	81.81%	98,417.98	12,302.25
		<u>\$19,708,897.89</u>		<u>\$14,677,239.85</u>	<u>\$1,529,412.67</u>

STATE OF MICHIGAN  
 2024-2025 State Aid Financial Status Report  
 Payment Dated: 06/20/2025

<b>PRIOR YEAR ADJUSTMENTS</b>		Amount	Pct To Date	Previous Amt	Current Amt
61i	2023 CTE TEACHER RECRUITMENT & RETENTI	(14,536.88)	100.00%	(14,536.88)	0.00
32d29	2023 GSRP CLASSROOM START UP GRANTS	(100,000.00)	100.00%	(100,000.00)	0.00
31aa	2023 MENTAL HEALTH GRANT - PER PUPIL	(64,893.04)	100.00%	(64,893.04)	0.00
51a(2)	2024 SPECIAL EDUCATION	200,706.24	100.00%	200,706.24	0.00
53a(5)	2024 COURT AND STATE AGENCY PLACED PUP	109,278.00	100.00%	109,278.00	0.00
99h	2024 FIRST ROBOTICS	300.00	100.00%	300.00	0.00
27k	2024 STUDENT LOAN REPAYMENT PROGRAM	(12,916.24)	100.00%	(12,916.24)	0.00
61a(1)	2024 VOCATIONAL EDUCATION	264.26	100.00%	264.26	0.00
		<u>\$118,202.34</u>		<u>\$118,202.34</u>	<u>\$0.00</u>
<b>SUBTOTALS</b>		\$19,827,100.23		\$14,795,442.19	\$1,529,412.67

**SUMMARY OF REGULAR PAYMENTS**

10/21/2024	\$1,313,408.42	11/20/2024	\$2,066,127.59	12/20/2024	\$1,868,818.01
01/21/2025	\$2,119,103.74	02/20/2025	\$2,529,680.79	03/20/2025	\$1,301,562.17
04/21/2025	\$1,684,856.88	05/20/2025	\$1,911,884.59	06/20/2025	\$1,529,412.67

# Resource Websites

MAISD WEB PAGE:

[www.maisd.com](http://www.maisd.com)

STATE AID STATUS REPORTS:

<https://mdoe.state.mi.us/samspublic/Home/StatusReport>

Scroll down to 59000 Montcalm Area ISO  
Click on Download PDF Report

STATE AID UPDATES:

<https://www.michigan.gov/mde/0,4615,7-140-6605-473399--,00.html>

MAISD TRANSPARENCY REPORTING

MUNETRIX:

[https://secure.munetrix.com/n/Michigan/Schools/WCR/Montcalm-Area-  
ISD?banner=headingMultiYear](https://secure.munetrix.com/n/Michigan/Schools/WCR/Montcalm-Area-<br/>ISD?banner=headingMultiYear)

# General Fund

**Montcalm Area Intermediate School District**  
**General Fund - Budget Assumptions**  
**2025-2026**

Revenues:

- 5% Taxable Value increase.
- 4% increase for Section 81 as proposed by the Governor.
- Includes tuition payments and MCC payment for Early College.
- Includes LEA payments for Business and Technology Services.
- The budget includes a SE & CTE indirect cost transfers of \$500,000 and \$100,000, respectively.
- All other revenues are projected to remain unchanged or decrease slightly.
- Energy Bond revenue removed. Paid off in 2024-2025.
- Grant revenues match grant expenses.

Expenditures:

- Salary & Wages reflect a 3% increase for all staff. (May change due to negotiations.)
- Added wages for a new position- Human Resources/Special Projects.
- Health Insurance rates adjusted to cap level.
- Retirement and other insurance benefit costs are projected to remain constant.
- The budget includes a Michigan College Access Network local match payment of \$18,750 for LEA counseling services.
- Early College Program costs included.
- Operation and Maintenance- Removed H.O. Steele Expenses.
- Capital Outlay- Truck for Maintenance and technology equipment.
- Grant expenditures match grant revenues.
- Energy Bond expense removed. Paid off in 2024-2025.
- All other expenditures are projected to remain constant.

- \* We currently do not have approved budget amounts from the State of Michigan.
- \* We are also negotiating, so wages and benefits may change upon those results.
- \* Revenue and expenditures will be adjusted at the first budget amendment.

# Montcalm Area Intermediate School District General Fund

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Original 2024-2025	Amended 2024-2025	Final 2024-2025	*Original 2025-2026
<b>Revenues</b>								
Local Sources	1,164,602	1,099,936	654,592	855,049	819,447	893,920	869,220	901,110
State Sources	4,649,860	5,880,999	6,913,096	9,519,940	9,407,683	11,719,564	12,001,876	9,546,228
Federal Sources	122,420	882,330	537,138	640,956	729,680	895,340	891,928	459,354
Interdistrict & Other Sources	1,056,841	911,823	1,280,658	1,315,143	1,429,225	1,518,165	1,433,665	1,503,000
<b>Total Revenue</b>	<b>6,993,723</b>	<b>8,775,088</b>	<b>9,385,484</b>	<b>12,331,087</b>	<b>12,386,035</b>	<b>15,026,989</b>	<b>15,196,689</b>	<b>12,409,692</b>
<b>Expenditures</b>								
Instruction - Basic Programs	942,322	1,018,072	964,051	852,301	970,922	1,024,645	1,029,314	972,931
Added Needs	14,246	2,772	0	0	5,000	5,000	0	0
Support Services:								
Pupil	420,666	832,887	1,103,335	1,143,716	1,878,361	2,387,036	2,411,253	1,425,416
Instructional Staff	1,112,733	1,468,461	1,239,130	1,058,645	1,608,194	1,426,486	1,390,779	1,137,090
General Administration	409,927	451,355	417,700	491,781	500,817	442,054	441,470	630,612
Business	913,604	911,397	1,056,543	1,007,774	1,020,367	1,049,249	1,007,846	1,008,658
Operations and Maintenance	394,792	416,891	460,914	497,292	564,510	489,253	464,752	401,941
Pupil Transportation	117	3,203	112	21	986	7,345	8,790	500
Central	691,849	824,981	939,856	1,089,305	1,159,754	1,365,948	1,375,062	1,271,178
Other	0	0	89,183	0	0	65,003	0	0
Total Support Services	3,943,688	4,909,175	5,306,773	5,288,533	6,732,989	7,232,372	7,099,952	5,875,395
Community Services	195,936	343,335	365,318	411,033	456,122	670,607	644,466	505,467
Capital Outlay	152,743	28,851	161,198	113,448	120,000	320,342	279,198	82,000
Debt Service	27,260	26,084	24,908	23,732	24,000	24,250	22,807	0
Interdistrict Payments	2,097,771	3,073,986	3,419,092	5,850,559	4,847,002	6,672,441	6,543,621	5,742,899
<b>Total Expenditures</b>	<b>7,373,966</b>	<b>9,402,275</b>	<b>10,241,340</b>	<b>12,539,606</b>	<b>13,156,035</b>	<b>15,949,657</b>	<b>15,619,358</b>	<b>13,178,692</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>(380,243)</b>	<b>(627,187)</b>	<b>(855,856)</b>	<b>(208,519)</b>	<b>(770,000)</b>	<b>(922,668)</b>	<b>(422,669)</b>	<b>(769,000)</b>
<b>Other Financing Sources - Transfers- Prepays</b>	<b>445,244</b>	<b>710,646</b>	<b>884,614</b>	<b>808,714</b>	<b>1,000,000</b>	<b>822,668</b>	<b>722,669</b>	<b>869,000</b>
<b>Net Change in Fund Balance</b>	<b>65,001</b>	<b>83,459</b>	<b>28,758</b>	<b>600,195</b>	<b>230,000</b>	<b>(100,000)</b>	<b>300,000</b>	<b>100,000</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,507,099</b>	<b>1,572,100</b>	<b>1,655,559</b>	<b>1,684,317</b>	<b>1,934,317</b>	<b>2,284,512</b>	<b>2,284,512</b>	<b>2,184,512</b>
<b>Fund Balance, End of Year</b>	<b>1,572,100</b>	<b>1,655,559</b>	<b>1,684,317</b>	<b>2,284,512</b>	<b>2,164,317</b>	<b>2,184,512</b>	<b>2,584,512</b>	<b>2,284,512</b>
	21.32%	17.61%	16.45%	18.22%	16.45%	13.70%	16.55%	17.33%

\*Done in March  
to send to locals.

Resolution for Adoption by the Board of Education  
 Montcalm Area Intermediate School District  
**General Education Fund- Final 2024-2025**

Resolved, that this resolution shall be the general education appropriations of Montcalm Area ISD for the fiscal year **2024-2025**, 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 **2024-2025** are as follows:

<b>Revenues:</b>	Local	\$869,220	
	State	\$12,001,876	
	Federal	\$891,928	
	Interdistrict, Other Sources & Transfers	<u>\$2,392,241</u>	
	Total Revenue		\$16,155,265
<b>Fund Balance:</b>	Fund Balance, July 1, 2024		\$2,284,512
	Unassigned Fund Balance		
	Total Available to Appropriate		<u>\$18,439,777</u>

Be it further resolved that \$15,855,265 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

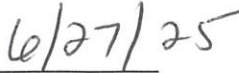
<b>Expenditures</b>	Instruction - Basic	\$1,029,314
	Support - Pupil	\$2,411,253
	Support - Instruction Staff	\$1,390,779
	Support - General Administration	\$441,470
	Support - Business	\$1,007,846
	Support - Operation & Maintenance	\$464,752
	Support - Pupil Transportation	\$8,790
	Support - Central	\$1,375,062
	Community Services	\$644,466
	Capital Outlay	\$279,198
	Debt Service	\$22,807
	Interdistrict Payments, Other & Transfers	<u>\$6,779,528</u>
	Total Appropriated	\$15,855,265

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 -

  
 \_\_\_\_\_  
 Board of Education

  
 \_\_\_\_\_  
 Date

Resolution for Adoption by the Board of Education  
 Montcalm Area Intermediate School District  
**General Education Fund- Original 2025-2026**

Resolved, that this resolution shall be the general education appropriations of Montcalm Area ISD for the fiscal year **2025-2026**, 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 **2025-2026** are as follows:

<b>Revenues:</b>	Local	\$901,110	
	State	\$9,546,228	
	Federal	\$459,354	
	Interdistrict & Other Finance Sources	<u>\$2,483,000</u>	
	Total Revenue		\$13,389,692
<b>Fund Balance:</b>	*Fund Balance, July 1, 2025		\$2,184,512
	Unassigned Fund Balance		
	Total Available to Appropriate		<u>\$15,574,204</u>

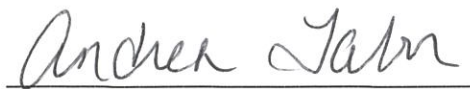
Be it further resolved that \$13,289,692 of the total available to appropriate in the general education fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	Instruction - Basic	\$972,931
	Support - Pupil	\$1,425,416
	Support - Instruction Staff	\$1,137,090
	Support - General Administration	\$627,112
	Support - Business	\$1,008,658
	Support - Operation & Maintenance	\$401,941
	Support - Pupil Transportation	\$0
	Support - Central	\$1,270,403
	Community Services	\$505,467
	Capital Outlay	\$82,000
	Debt Service	\$0
	Interdistrict Payments-Other	<u>\$5,858,674</u>
	Total Appropriated	\$13,289,692

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 -

  
 \_\_\_\_\_  
 Board of Education

  
 \_\_\_\_\_  
 Date

# Special Education

**Montcalm Area Intermediate School District  
Special Education Fund – Budget Assumptions  
2025-2026**

Revenues:

- Special Ed Millage requested to be levied at 3.4078 mills.
- Approximately 5% property tax revenue increase.
- Grant revenues were based on the 24-25 amounts. We will update as we get them.
- No transfers from other funds budgeted.
- All other revenues are projected to remain flat or near 2024-2025 revenues.

Expenditures:

- Salary & Wages updated manually. (See below.)
- Retirement- Will need to be updated at the next amendment.
- SE Millage Flowthrough to LEA's.
- Medicaid Payments to LEAs .
- SE Director Reimbursement to LEAs.
- LEA Classroom Rent to Greenville and Central Montcalm.
- Transfer to Capital Projects Fund- \$2,000,0000
- All other Supplies and Miscellaneous expenditures are projected flat.

\*Did not put a placeholder in the budget for vacancies as I have to take the majority of the money out of the budget at the end of the year.

**Disclaimer on this budget:**

- \*We are still waiting on a budget from the State.
- \*We are unsure of what the Federal government may cut if anything.
- \*Union agreements were not ratified until the week of June 16<sup>th</sup>, 2025.
- \*The union agreements are being approved at this meeting, June 27,2025.
- \*We were unable to get the wage tables updated in MUNIS due to the late approvals.
- \*I updated the budget manually instead of being able to use MUNIS.
- \*We will update the numbers at amendment time.

# Montcalm Area Intermediate School District

## Special Education

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Original 2024-2025	Amended 2024-2025	Final 2024-2025	Original 2025-2026
<b>Revenues</b>								
Local Sources	11,037,978	11,102,940	12,745,313	13,242,753	13,674,272	14,048,677	14,190,967	14,667,368
State Sources	7,060,686	7,282,627	9,948,067	9,903,240	10,093,065	10,194,685	10,125,439	9,629,634
Federal Sources	3,738,082	3,810,370	4,279,510	4,221,432	4,143,090	4,812,535	4,898,865	4,587,575
Interdistrict Sources & Other	206,133	162,576	157,896	132,974	42,000	182,054	188,604	113,000
<b>Total Revenue</b>	<b>22,042,879</b>	<b>22,358,513</b>	<b>27,130,786</b>	<b>27,500,400</b>	<b>27,952,427</b>	<b>29,237,950</b>	<b>29,403,875</b>	<b>28,997,577</b>
<b>Expenditures</b>								
Instruction - Basic Programs	6,058,837	6,253,909	6,857,556	6,555,914	6,888,382	6,527,783	6,212,699	6,080,444
Support Services:								
Pupil	6,551,059	6,620,077	7,949,839	8,311,431	9,071,191	8,962,063	9,099,746	9,346,314
Instructional Staff	1,649,577	1,458,497	1,399,308	1,211,107	1,497,389	1,414,503	1,403,027	1,388,260
General Administration	31,052	27,068	35,137	103,273	131,100	124,100	141,100	102,700
Business	5,458	12,732	3,773	156	500	14,000	14,000	14,000
Operations and Maintenance	539,716	629,534	788,367	687,730	737,723	770,225	767,502	803,739
Pupil Transportation	1,631,724	1,770,817	1,967,485	1,898,963	2,118,745	2,146,637	2,041,180	2,130,227
Central	164,061	318,456	398,046	558,115	567,002	734,133	735,023	778,134
<b>Total Support Services</b>	<b>10,572,647</b>	<b>10,837,181</b>	<b>12,541,955</b>	<b>12,770,775</b>	<b>14,123,650</b>	<b>14,165,661</b>	<b>14,201,578</b>	<b>14,563,374</b>
Community Services	49,857	12,370	73,553	28,738	200	29,629	29,629	5,771
Capital Outlay	430,206	331,326	358,222	210,697	1,520,000	1,637,985	1,181,792	895,888
Debt Service	95,889	91,753	87,616	83,480	77,000	78,000	83,208	0
Interdistrict Payments	2,481,517	2,227,494	2,947,806	3,015,694	2,816,479	3,266,735	3,353,912	3,350,326
<b>Total Expenditures</b>	<b>19,688,953</b>	<b>19,754,033</b>	<b>22,866,708</b>	<b>22,665,298</b>	<b>25,425,711</b>	<b>25,705,793</b>	<b>25,062,818</b>	<b>24,895,803</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>2,353,926</b>	<b>2,604,480</b>	<b>4,264,078</b>	<b>4,835,102</b>	<b>2,526,716</b>	<b>3,532,157</b>	<b>4,341,057</b>	<b>4,101,774</b>
<b>Other Financing Sources (Uses)</b>								
<b>Transfers Out &amp; Other</b>	<b>(976,244)</b>	<b>(1,367,046)</b>	<b>(1,774,614)</b>	<b>(4,778,813)</b>	<b>(1,526,716)</b>	<b>(3,372,157)</b>	<b>(3,841,057)</b>	<b>(2,801,774)</b>
<b>Net Change in Fund Balance</b>	<b>1,377,682</b>	<b>1,237,434</b>	<b>2,489,464</b>	<b>56,288</b>	<b>1,000,000</b>	<b>160,000</b>	<b>500,000</b>	<b>1,300,000</b>
<b>Fund Balance, Beginning of Year</b>	<b>5,266,314</b>	<b>6,643,996</b>	<b>7,881,430</b>	<b>10,370,894</b>	<b>9,483,545</b>	<b>10,427,183</b>	<b>10,427,183</b>	<b>10,927,183</b>
<b>Fund Balance, End of Year</b>	<b>6,643,996</b>	<b>7,881,430</b>	<b>10,370,894</b>	<b>10,427,183</b>	<b>10,483,545</b>	<b>10,587,183</b>	<b>10,927,183</b>	<b>12,227,183</b>
	32.15%	37.32%	42.09%	37.99%	38.90%	36.41%	37.81%	44.15%

\*20 Vacant Positions    \*16 Vacant Positions    \*24 Vacant Positions

**\*21 Vacant Positions**



Resolution for Adoption by the Board of Education  
 Montcalm Area Intermediate School District  
**Special Education Fund- 2025-2026 Original Budget**

Resolved, that this resolution shall be the special education appropriations of Montcalm Area ISD for the fiscal year **2025-2026**, 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 **2025-2026** are as follows:

<b>Revenues:</b>	Local	\$14,667,368	
	State	\$9,629,634	
	Federal	\$4,587,575	
	Interdistrict & Other Finance Sources	\$113,000	
	Total Revenue		\$28,997,577
<b>Fund Balance:</b>	Fund Balance, July 1, 2025		\$10,927,183
	Unassigned Fund Balance		\$39,924,760
	Total Available to Appropriate		\$39,924,760

Be it further resolved that \$27,697,577 of the total available to appropriate in the special education fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	Instruction - Basic	\$6,080,444	
	Support - Pupil	\$9,346,314	
	Support - Instruction Staff	\$1,388,260	
	Support - General Administration	\$102,700	
	Support - Business	\$14,000	
	Support - Operation & Maintenance	\$803,739	
	Support - Pupil Transportation	\$2,130,227	
	Support - Central	\$778,134	
	Community Services	\$5,771	
	Debt Service	\$0	
	Capital Outlay	\$895,888	
	Interdistrict Payments-Transfers	\$6,152,100	
	Total Appropriated		\$27,697,577

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

  
 \_\_\_\_\_  
 Board of Education

  
 \_\_\_\_\_  
 Date

# Career Technical Education

**Montcalm Area Intermediate School District**  
**Career Technical Education Fund – Budget Assumptions**  
**2025-2026**

Revenues:

- CTE Millage requested to be levied at 1.2789 mills.  
(Not collected from Greenville or Tri-County)
- Approximately 5% property tax revenue increase.
- No transfers in from other funds budgeted.
- Grant budgets will be updated when we get them.
- All other revenues are projected to remain flat or near 2024-2025 revenues.
- Sale of the house.

Expenditures:

- Salary & Wages updated manually. (See below.)
- Retirement- Will need to be updated at the next amendment.
- House expense recognized in this budget.
- Transfer to General Fund- \$80,000.
- Transfer to Capital Outlay- \$100,000 if funds are available at the end of the year.
- All other Supplies and Miscellaneous expenditures are projected to remain constant.

**Disclaimer on this budget:**

- \*We are still waiting on a budget from the State.
- \*We are unsure of what the Federal government may cut if anything.
- \*Union agreements were not ratified until the week of June 16<sup>th</sup>, 2025.
- \*The union agreements are being approved at this meeting, June 27,2025.
- \*We were unable to get the wage tables updated in MUNIS due to the late approvals.
- \*I updated the budget manually instead of being able to use MUNIS.
- \*We will update the numbers at amendment time.

# Montcalm Area Intermediate School District

## Career Technical Education Fund

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Original 2024-2025	Amended 2024-2025	Final 2024-2025	Original 2025-2026
<b>Revenues</b>								
Local Sources	1,891,118	2,111,177	2,132,908	2,370,024	2,477,957	2,509,396	2,442,396	2,639,125
State Sources	531,472	566,777	750,131	813,556	860,334	782,231	780,478	620,873
Federal Sources	176,690	202,528	198,697	219,881	227,906	218,488	199,009	192,163
Interdistrict Sources & Other	128,919	146,515	73,500	123,026	86,500	113,316	145,818	90,000
<b>Total Revenue</b>	<b>2,728,199</b>	<b>3,026,997</b>	<b>3,155,236</b>	<b>3,526,487</b>	<b>3,652,697</b>	<b>3,623,431</b>	<b>3,567,701</b>	<b>3,542,161</b>
<b>Expenditures</b>								
Instruction	1,330,058	1,511,494	1,781,667	2,005,044	2,096,262	2,034,627	1,981,087	2,066,803
Support Services:								
Pupil	125,735	130,993	193,546	203,284	226,881	219,584	215,391	229,585
Instructional Staff	167,985	190,534	225,241	258,122	281,573	257,618	258,092	259,313
General Administration	5,739	5,942	7,453	19,408	23,000	13,000	11,000	9,750
School Administration	130,196	134,374	186,827	178,082	172,497	194,674	193,226	182,682
Business	1,074	507	496	6	50	2,550	2,550	2,200
Operations and Maintenance	384,537	418,303	458,665	458,435	485,146	479,607	462,260	483,685
Central- Transportation-Other	168,318	129,448	149,854	163,956	186,642	188,066	169,334	183,243
<b>Total Support Services</b>	<b>983,584</b>	<b>1,010,101</b>	<b>1,222,082</b>	<b>1,281,294</b>	<b>1,375,789</b>	<b>1,355,099</b>	<b>1,311,853</b>	<b>1,350,458</b>
Debt Service	71,926	68,824	65,721	62,618	61,000	61,150	59,666	0
Capital Outlay	0	83,437	94,036	40,859	69,146	131,944	126,647	50,000
Interdistrict Payments & Other	0	0	13,356	7,524	500	9,000	26,837	9,900
<b>Total Expenditures</b>	<b>2,385,568</b>	<b>2,673,856</b>	<b>3,176,862</b>	<b>3,397,339</b>	<b>3,602,697</b>	<b>3,591,820</b>	<b>3,506,090</b>	<b>3,477,161</b>
<b>Excess Expenditures Over (Under) Revenue</b>	<b>342,631</b>	<b>353,141</b>	<b>(21,626)</b>	<b>129,148</b>	<b>50,000</b>	<b>31,611</b>	<b>61,611</b>	<b>65,000</b>
<b>Transfers Out &amp; Other</b>	<b>(219,000)</b>	<b>(180,000)</b>	<b>(150,000)</b>	<b>(349,985)</b>	<b>(311,240)</b>	<b>(181,611)</b>	<b>(181,611)</b>	<b>(180,000)</b>
<b>Net Change in Fund Balance</b>	<b>123,631</b>	<b>173,141</b>	<b>(171,626)</b>	<b>(220,837)</b>	<b>(261,240)</b>	<b>(150,000)</b>	<b>(120,000)</b>	<b>(115,000)</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,312,042</b>	<b>1,435,673</b>	<b>1,608,814</b>	<b>1,437,188</b>	<b>1,087,188</b>	<b>1,216,351</b>	<b>1,216,351</b>	<b>1,096,351</b>
<b>Fund Balance, End of Year</b>	<b>1,435,673</b>	<b>1,608,814</b>	<b>1,437,188</b>	<b>1,216,351</b>	<b>825,948</b>	<b>1,066,351</b>	<b>1,096,351</b>	<b>981,351</b>
	55.12%	56.37%	43.20%	32.46%	21.10%	28.26%	29.73%	26.83%

Resolution for Adoption by the Board of Education  
 Montcalm Area Intermediate School District  
**Career Technical Education Fund- 2024-2025 Final Budget**

Resolved, that this resolution shall be the career technical education appropriations of Montcalm Area ISD for the fiscal year **2024-2025**, 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 **2024-2025** are as follows:

<b>Revenues:</b>	Local	\$2,442,396
	State	\$780,478
	Federal	\$199,009
	Interdistrict Sources & Other	\$145,818
	Total Revenue	\$3,567,701
<b>Fund Balance:</b>	Fund Balance, July 1, 2024	\$1,216,351
	Unassigned Fund Balance	_____
	Total Available to Appropriate	\$4,784,052


Be it further resolved that \$3,687,701 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:

<b>Expenditures</b>	Instruction - Basic	\$1,981,087
	Support - Pupil	\$215,391
	Support - Instruction Staff	\$258,092
	Support - General Administration	\$11,000
	Support - School Administration	\$193,226
	Support - Business	\$2,550
	Support - Operation & Maintenance	\$462,260
	Capital Outlay	\$126,647
	Support – Central-Transportation	\$169,334
	Debt Service	\$59,666
	Interdistrict Payments	\$26,837
	Other Financing Uses-Transfers	\$181,611
	Total Appropriated	\$3,687,701

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 -

  
 \_\_\_\_\_  
 Board of Education

6/27/25  
 \_\_\_\_\_  
 Date

Resolution for Adoption by the Board of Education  
Montcalm Area Intermediate School District  
**Career Technical Education Fund- 2025-2026 Original Budget**

Resolved, that this resolution shall be the career technical education appropriations of Montcalm Area ISD for the fiscal year **2025-2026**, 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 **2025-2026** are as follows:

<b>Revenues:</b>	Local	\$2,639,125
	State	\$620,873
	Federal	\$192,163
	Interdistrict Sources & Other	\$90,000
	Total Revenue	\$3,542,161
<b>Fund Balance:</b>	Fund Balance, July 1, 2025	\$1,096,351
	Unassigned Fund Balance	
	Total Available to Appropriate	\$4,638,512

Be it further resolved that \$3,657,161 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:

<b>Expenditures</b>	Instruction - Basic	\$2,066,803
	Support - Pupil	\$229,585
	Support - Instruction Staff	\$259,313
	Support - General Administration	\$9,750
	Support - School Administration	\$182,682
	Support - Business	\$2,200
	Support - Operation & Maintenance	\$483,685
	Support - Central	\$183,243
	Debt Service	\$0
	Capital Outlay	\$50,000
	Other -Transfers	\$189,900
	Total Appropriated	\$3,657,161

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 -

  
\_\_\_\_\_  
Board of Education

6/27/25  
\_\_\_\_\_  
Date

# Special Revenue

Resolution for Adoption by the Board of Education  
Montcalm Area Intermediate School District  
**Special Revenue Fund- 2024-2025 Final Budget**

Resolved, that this resolution shall be the special revenue appropriations of Montcalm Area ISD for the fiscal year **2024-2025**, 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 **2024-2025** are as follows:

<b>Revenues:</b>	Revenue	\$150,000
<b>Fund Balance:</b>	Beginning Balance July 1, 2024	\$133,886
	Total Available to Appropriate	<u>\$283,886</u>

Be it further resolved that \$150,000 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	Other Student/School Activity	\$150,000.00
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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 -

  
\_\_\_\_\_  
Board of Education

  
\_\_\_\_\_  
Date

Resolution for Adoption by the Board of Education  
Montcalm Area Intermediate School District  
**Special Revenue Fund- 2025-2026 Original Budget**

Resolved, that this resolution shall be the special revenue appropriations of Montcalm Area ISD for the fiscal year **2025-2026**, 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 **2025-2026** are as follows:

<b>Revenues:</b>	Revenue	\$150,000
<b>Fund Balance:</b>	Estimated Fund Balance July 1, 2025	\$133,886
	Total Available to Appropriate	<u>\$283,886</u>

Be it further resolved that \$150,000 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	Other Student/School Activity	\$150,000
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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 -

Andrea Taber  
Board of Education

6/27/25  
Date