

Montcalm Area ISD

2025-2026

Amended Budgets

February 20, 2026

Resource

Websites

MAISD WEB PAGE:

www.maisd.com

STATE AID STATUS REPORTS:

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

Scroll down to 59000 Montcalm Area ISO

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STATE AID UPDATES:

<https://www.michigan.gov/mde/services/financial-management/state-aid/whatsnew/state-school-aid-update>

MAISD TRANSPARENCY REPORTING- MUNETRIX:

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

STATE OF MICHIGAN
2025-2026 State Aid Financial Status Report
Payment Dated: 01/20/2026

District: 59000	ISD: 59	LEA Membership	11,357.27
Montcalm Area ISD		ISD Membership	117.64
		Supplemental 2025	132.71
Homestead Tax Value	2,367,983,320.00	Fall	115.97
Non-Homestead Tax Value	1,027,734,776.00		
Com Pers Prop Tax Value	36,131,552.00		
Ind Pers Prop Tax Value	211,039,000.00		
		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

CURRENT YEAR ALLOWANCES		Amount	Pct To Date	Previous Amts	Current Amt
51e	SPECIAL ED FOUNDATION PAYMENTS (SEC 116.55 Total FTEs	1,171,327.50	36.36%	319,421.01	106,473.67
51a(2)	SPECIAL EDUCATION	5,014,444.70	36.36%	1,367,439.07	455,813.02
51a(10)	SPECIAL ED FOUNDATION (NON-SEC 52) 1.10 Total FTEs	11,055.00	36.36%	3,014.70	1,004.90
53a(5)	COURT AND STATE AGENCY PLACED PUPIL	350,298.00	36.36%	95,526.26	31,842.09
61b	CTE EARLY/MIDDLE COLLEGE PROGRAMS	10,042.58	36.36%	0.00	3,651.48
61d	CTE PER PUPIL INCENTIVE	144.92	36.36%	39.52	13.17
54d	EARLY ON	265,874.00	36.36%	72,503.84	24,167.95
32d(1)	GREAT START READINESS	5,655,150.00	36.36%	1,542,159.41	514,053.13
32d(31)	GSRP CLASSROOM START UP GRANTS	42,000.00	36.36%	11,453.40	3,817.80
32d(24)	GSRP TRANSPORTATION	436,460.00	36.36%	119,022.64	39,674.22
152a	HEADLEE OBLIGATION FOR DATA COLLECTI	3,488.08	36.36%	951.13	317.14
81	INTERMEDIATE DISTRICTS	980,363.46	36.36%	267,345.12	89,115.03
31n(12)	ISD MENTAL HEALTH ADMINISTRATIVE FUN	89,285.71	36.36%	0.00	32,464.28
31n(6)	MENTAL HEALTH AND SUPPORT SERVICES	1,003,100.00	36.36%	0.00	364,727.16
31aa	MENTAL HEALTH GRANT - PER PUPIL	19,163.12	36.36%	5,225.78	1,741.93
31n6	MENTAL HEALTH/SUPPORT SERVICES ISD P	257,888.17	36.36%	70,299.70	23,468.44
147a(2)	MPSERS NORMAL COST OFFSET	119,776.66	100.00%	119,776.66	0.00
147e	MPSERS REFORMS - DEFINED CONTRIBUTI	16,782.14	100.00%	16,782.14	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	1,894,539.69	36.36%	516,640.97	172,213.66
56	SPEC. ED. MILLAGE EQUALIZATION	111,852.36	36.36%	30,502.14	10,167.38
56(7)	SPEC. ED. PER-PUPIL EQUALIZATION	330,935.07	36.36%	90,245.99	30,082.00
61a(2)	VOC. ED. ADMINISTRATION	12,419.00	36.36%	3,386.66	1,128.89
62	VOC. ED. MILLAGE EQUALIZATION	202,985.72	36.36%	55,354.21	18,451.40
61a(1)	VOCATIONAL EDUCATION	127,062.84	36.36%	34,650.04	11,550.01
		<u>\$18,126,438.72</u>		<u>\$4,741,740.39</u>	<u>\$1,935,938.75</u>

STATE OF MICHIGAN
 2025-2026 State Aid Financial Status Report
 Payment Dated: 01/20/2026

PRIOR YEAR ADJUSTMENTS		Amount	Pct To Date	Previous Amts	Current Amt
61d	2025 CTE PER PUPIL INCENTIVE	(0.63)	100.00%	(0.63)	0.00
27I(2)	2025 EDUCATOR COMPENSATION PROGRAM	20,938.08	100.00%	20,938.08	0.00
27I(4)	2025 MPSERS HEALTHCARE OFFSET	186,984.65	100.00%	186,984.65	0.00
147a(2)	2025 MPSERS NORMAL COST OFFSET	61,802.81	100.00%	61,802.81	0.00
		<u>\$269,724.91</u>		<u>\$269,724.91</u>	<u>\$0.00</u>
SUBTOTALS		\$18,396,163.63		\$5,011,465.30	\$1,935,938.75

SUMMARY OF REGULAR PAYMENTS

10/20/2025	\$1,179,246.59	11/20/2025	\$2,156,721.24	12/22/2025	\$1,675,497.47
01/20/2026	\$1,935,938.75				

**Montcalm Area Intermediate School District
Budget Amendment Notes
February 20, 2026**

All Budgets Revenues:

- Original Projection- 5% Taxable Value increase. Amended- 9.3%
- \$1.5 million reduction in ORS payments. Eliminated 147a(3), 147a(4), 147c(2)
- Grant revenues have been adjusted accordingly.

All Budget Expenditures:

- Health Insurance rates adjusted to new cap level.
Switched plan year to January 1 instead of July 1 which increased the cap amount for MAISD.
- Added projected Retention Bonus expense.
- Grant expenditures have been adjusted accordingly.

General Fund Budget:

- 32p Grant eliminated
- DFC Grant eliminated
- Added revenue & expense for Fiber Project. (\$794,000)
- Adjusted wages to reflect the actual increase of 5.5%. Original amount was 3%.
- Moved Network Administrator out of CTE budget into GF budget.
- Early College- Changed pay scale to reflect MAISD's instead of Greenville's.
Current deficit spending for Early College is \$185,500.
Through June 30, 2025, the amount Early College has cost the GF budget is \$471,298.

Special Education Fund Budget:

- Increased transfer amount to capital outlay account and general fund.
- We have a lot of contracted staff filling vacancies.
- Updated account codes for some staff which put them in a different line.

Career Technical Education Fund Budget:

- Increased transfer amount to general fund based on updated figures.

General Fund

Montcalm Area Intermediate School District

General Fund

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Audited 2024-2025	Original 2025-2026	Amended 2025-2026
Revenues							
Local Sources	1,164,602	1,099,936	654,592	855,049	860,477	901,110	926,902
State Sources	4,649,860	5,880,999	6,913,096	9,519,940	9,592,681	9,546,228	9,639,302
Federal Sources	122,420	882,330	537,138	640,956	1,056,202	459,354	1,371,291
Interdistrict & Other Sources	1,056,841	911,823	1,280,658	1,315,143	1,512,678	1,503,000	1,512,175
Total Revenue	6,993,723	8,775,088	9,385,484	12,331,087	13,022,038	12,409,692	13,449,670
Expenditures							
Instruction - Basic Programs	942,322	1,018,072	964,051	852,301	943,845	972,931	1,379,200
Added Needs	14,246	2,772	0	0	0	-	2,082
Support Services:							
Pupil	420,666	832,887	1,103,335	1,143,716	1,415,746	1,425,416	1,531,379
Instructional Staff	1,112,733	1,468,461	1,239,130	1,058,645	1,093,832	1,137,090	2,107,238
General Administration	409,927	451,355	417,700	491,781	417,854	630,612	565,427
Business	913,604	911,397	1,056,543	1,007,774	981,200	1,008,658	1,132,638
Operations and Maintenance	394,792	416,891	460,914	497,292	437,108	401,941	429,510
Pupil Transportation	117	3,203	112	21	8,794	500	1,845
Central	691,849	824,981	939,856	1,089,305	1,280,551	1,271,178	1,493,177
Other	0	0	89,183	0	190,109	-	
Total Support Services	3,943,688	4,909,175	5,306,773	5,288,533	5,825,193	5,875,395	7,261,214
Community Services	195,936	343,335	365,318	411,033	461,283	505,467	206,201
Capital Outlay	152,743	28,851	161,198	113,448	279,198	82,000	950,591
Debt Service	27,260	26,084	24,908	23,732	22,672	-	0
Interdistrict Payments	2,097,771	3,073,986	3,419,092	5,850,559	5,747,087	5,742,899	5,089,621
Total Expenditures	7,373,966	9,402,275	10,241,340	12,539,606	13,279,278	13,178,692	14,888,909
Excess Expenditures Over (Under) Revenue	(380,243)	(627,187)	(855,856)	(208,519)	(257,240)	(769,000)	(1,439,239)
Other Financing Sources - Transfers- Prepays	445,244	710,646	884,614	808,714	729,313	869,000	1,214,239
Net Change in Fund Balance	65,001	83,459	28,758	600,195	472,073	100,000	(225,000)
Fund Balance, Beginning of Year	1,507,099	1,572,100	1,655,559	1,684,317	2,284,512	2,184,512	2,756,585
Fund Balance, End of Year	1,572,100	1,655,559	1,684,317	2,284,512	2,756,585	2,284,512	2,531,585
	21.32%	17.61%	16.45%	18.22%	20.76%	17.33%	17.00%

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 **2025-2026**, 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 **2025-2026** are amended as follows:

		Original	Amended	Change
Revenues	Local	901,110	926,902	25,792
	State	9,546,228	9,639,302	93,074
	Federal	459,354	1,371,291	911,937
	Interdistrict & Other Finance Sources	1,503,000	1,512,175	9,175
	Total Revenue	<u>12,409,692</u>	<u>13,449,670</u>	<u>1,039,978</u>
	Transfers	869,000	1,214,239	345,239
	Total Revenues & Transfers	13,278,692	14,663,909	1,385,217


Be it further resolved that **\$14,888,909** of 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 & Added Needs	972,931	1,381,282	408,351
	Support - Pupil	1,425,416	1,531,379	105,963
	Support - Instruction Staff	1,137,090	2,107,238	970,148
	Support - General Administration	630,612	565,427	(65,185)
	Support - Business	1,008,658	1,132,638	123,980
	Support - Operation & Maintenance	401,941	429,510	27,569
	Support - Pupil Transportation	500	1,845	1,345
	Support - Central	1,271,178	1,493,177	221,999
	Other	0	0	0
	Community Services	505,467	206,201	(299,266)
	Capital Outlay	82,000	950,591	868,591
	Debt Service	0	0	0
	Interdistrict Payments	5,742,899	5,089,621	(653,278)
	Total Appropriated	13,178,692	14,888,909	1,710,217

Fund Balance				
	Beginning Fund Balance July 1	2,184,512	2,756,585	572,073
	Increase/Decrease in Fund Balance	100,000	(225,000)	(325,000)
	Ending Fund Balance June 30	2,284,512	2,531,585	247,073
	Fund Balance Percentage	17.33%	17.00%	

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


Date

Special Education Fund

Montcalm Area Intermediate School District Special Education

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Audited 2024-2025	Original 2025-2026	Amended 2025-2026
Revenues							
Local Sources	11,037,978	11,102,940	12,745,313	13,242,753	14,162,340	14,667,368	14,954,827
State Sources	7,060,686	7,282,627	9,948,067	9,903,240	10,105,131	9,629,634	9,123,249
Federal Sources	3,738,082	3,810,370	4,279,510	4,221,432	4,398,741	4,587,575	4,740,485
Interdistrict Sources & Other	206,133	162,576	157,896	132,974	195,507	113,000	123,508
Total Revenue	22,042,879	22,358,513	27,130,786	27,500,400	28,861,719	28,997,577	28,942,069
Expenditures							
Instruction - Basic Programs	6,058,837	6,253,909	6,857,556	6,555,914	5,870,712	6,080,444	5,443,877
Support Services:							
Pupil	6,551,059	6,620,077	7,949,839	8,311,431	8,533,510	9,346,314	8,230,875
Instructional Staff	1,649,577	1,458,497	1,399,308	1,211,107	1,082,698	1,388,260	2,681,575
General Administration	31,052	27,068	35,137	103,273	111,670	102,700	102,500
School Administration	0	0	0	0	0	0	351,388
Business	5,458	12,732	3,773	156	13,100	14,000	14,000
Operations and Maintenance	539,716	629,534	788,367	687,730	695,422	803,739	730,233
Pupil Transportation	1,631,724	1,770,817	1,967,485	1,898,963	1,868,072	2,130,227	2,039,771
Central	164,061	318,456	398,046	558,115	694,164	778,134	837,950
Total Support Services	10,572,647	10,837,181	12,541,955	12,770,775	12,998,637	14,563,374	14,988,292
Community Services	49,857	12,370	73,553	28,738	24,702	5,771	36,900
Capital Outlay	430,206	331,326	358,222	210,697	1,179,025	895,888	837,806
Debt Service	95,889	91,753	87,616	83,480	79,925	0	0
Interdistrict Payments	2,481,517	2,227,494	2,947,806	3,015,694	3,308,629	3,350,326	3,363,585
Total Expenditures	19,688,953	19,754,033	22,866,708	22,665,298	23,461,630	24,895,803	24,670,461
Excess Expenditures Over (Under) Revenue	2,353,926	2,604,480	4,264,078	4,835,102	5,400,090	4,101,774	4,271,608
Other Financing Sources (Uses)							
Transfers Out & Other	(976,244)	(1,367,046)	(1,774,614)	(4,778,813)	(3,865,512)	(2,801,774)	(4,151,608)
Net Change in Fund Balance	1,377,682	1,237,434	2,489,464	56,288	1,534,578	1,300,000	120,000
Fund Balance, Beginning of Year	5,266,314	6,643,996	7,881,430	10,370,894	10,427,183	10,927,183	11,961,761
Fund Balance, End of Year	6,643,996	7,881,430	10,370,894	10,427,183	11,961,761	12,227,183	12,081,761
	32.15%	37.32%	42.09%	37.99%	43.77%	44.15%	41.92%

*20 Vacant
Positions

*21 Vacant
Positions

*20 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 **2025-2026**, 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 **2025-2026** are amended as follows:

		Original	Amended	Change
Revenues	Local	14,667,368	14,954,827	287,459
	State	9,629,634	9,123,249	(506,385)
	Federal	4,587,575	4,740,485	152,910
	Inter District & Other Finance Sources	113,000	123,508	10,508
	Total Revenue	28,997,577	28,942,069	(55,508)

Be it further resolved that \$28,822,069 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	6,080,444	5,443,877	(636,567)
	Support - Pupil	9,346,314	8,230,875	(1,115,439)
	Support - Instruction Staff	1,388,260	2,681,575	1,293,315
	Support - General Administration	102,700	102,500	(200)
	Support- School Administration	0	351,388	351,388
	Support - Business	14,000	14,000	0
	Support - Operation & Maintenance	803,739	730,233	(73,506)
	Support - Pupil Transportation	2,130,227	2,039,771	(90,456)
	Support - Central	778,134	837,950	59,816
	Community Services	5,771	36,900	31,129
	Capital Outlay	895,888	837,806	(58,082)
	Debt Service	0	0	0
	Interdistrict Payments	3,350,326	3,363,585	13,259
	Total Appropriated	24,895,803	24,670,461	(225,342)
	Transfers	2,801,774	4,151,608	1,349,834
	Total Appropriated & Transfer	27,697,577	28,822,069	1,124,492

Fund Balance				
	Beginning Fund Balance July 1	10,927,183	11,961,761	1,034,578
	Increase/Decrease in Fund Balance	1,300,000	120,000	(1,180,000)
	Ending Fund Balance June 30	12,227,183	12,081,761	(145,422)
	Fund Balance Percentage	44.15%	41.92%	

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

2/20/26
 Date

Career Technical Education Fund

Montcalm Area Intermediate School District

Career Technical Education Fund

	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Audited 2023-2024	Audited 2024-2025	Original 2025-2026	Amended 2025-2026
Revenues							
Local Sources	1,891,118	2,111,177	2,132,908	2,370,024	2,430,725	2,639,125	2,670,765
State Sources	531,472	566,777	750,131	813,556	772,534	620,873	584,321
Federal Sources	176,690	202,528	198,697	219,881	194,091	192,163	195,759
Interdistrict Sources & Other	128,919	146,515	73,500	123,026	145,840	90,000	95,167
Total Revenue	2,728,199	3,026,997	3,155,236	3,526,487	3,543,189	3,542,161	3,546,012
Expenditures							
Instruction	1,330,058	1,511,494	1,781,667	2,005,044	1,960,406	2,066,803	2,080,419
Support Services:							
Pupil	125,735	130,993	193,546	203,284	212,617	229,585	231,679
Instructional Staff	167,985	190,534	225,241	258,122	252,777	259,313	273,951
General Administration	5,739	5,942	7,453	19,408	7,000	9,750	10,250
School Administration	130,196	134,374	186,827	178,082	187,857	182,682	202,776
Business	1,074	507	496	6	2,053	2,200	2,200
Operations and Maintenance	384,537	418,303	458,665	458,435	453,506	483,685	510,242
Central- Transportation-Other	168,318	129,448	149,854	163,956	163,282	183,243	64,155
Total Support Services	983,584	1,010,101	1,222,082	1,281,294	1,279,092	1,350,458	1,295,253
Debt Service	71,926	68,824	65,721	62,618	59,515	0	0
Capital Outlay	0	83,437	94,036	40,859	126,647	50,000	114,840
Interdistrict Payments & Other	0	0	13,356	7,524	24,008	9,900	500
Total Expenditures	2,385,568	2,673,856	3,176,862	3,397,339	3,449,667	3,477,161	3,491,012
Excess Expenditures Over (Under) Revenue	342,631	353,141	(21,626)	129,148	93,521	65,000	55,000
Transfers Out & Other	(219,000)	(180,000)	(150,000)	(349,985)	(181,611)	(180,000)	(250,000)
Net Change in Fund Balance	123,631	173,141	(171,626)	(220,837)	(88,090)	(115,000)	(195,000)
Fund Balance, Beginning of Year	1,312,042	1,435,673	1,608,814	1,437,188	1,216,351	1,096,351	1,128,261
Fund Balance, End of Year	1,435,673	1,608,814	1,437,188	1,216,351	1,128,261	981,351	933,261
	55.12%	56.37%	43.20%	32.46%	31.07%	26.83%	24.95%

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 **2025-2026**, 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 **2025-2026** are amended as follows:

		Original	Amended	Change
Revenues	Local	2,639,125	2,670,765	31,640
	State	620,873	584,321	(36,552)
	Federal	192,163	195,759	3,596
	Interdistrict Sources & Other	90,000	95,167	5,167
	Total Revenue	3,542,161	3,546,012	3,851

Be it further resolved that \$3,741,012 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	Instruction - Basic	2,066,803	2,080,419	13,616
	Support - Pupil	229,585	231,679	2,094
	Support - Instruction Staff	259,313	273,951	14,638
	Support - General Administration	9,750	10,250	500
	Support - School Administration	182,682	202,776	20,094
	Support - Business	2,200	2,200	0
	Support - Operation & Maintenance	483,685	510,242	26,557
	Support - Central-Transportation-Other	183,243	64,155	(119,088)
	Debt Service	0	0	0
	Capital Outlay	50,000	114,840	64,840
	Interdistrict Payments & Other	9,900	500	(9,400)
	Total Appropriated	3,477,161	3,491,012	13,851
	Transfers	180,000	250,000	70,000
	Total Appropriated & Transfers	3,657,161	3,741,012	83,851

Fund Balance				
	Beginning Fund Balance July 1	1,096,351	1,128,261	31,910
	Increase/Decrease in Fund Balance	(115,000)	(195,000)	(80,000)
	Ending Fund Balance June 30	981,351	933,261	(48,090)
	Fund Balance Percentage	26.83%	24.95%	

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

2/20/26

 Date