

FY 2023-24

Fund Budgets for the Board of Education

**Final Amendment for Fiscal Year
July 1, 2023 – June 30, 2024**

June 17, 2024



MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	12,504,314	14,160,695	14,322,573
State Sources	15,520,133	16,819,286	16,970,939
Federal Sources	12,065,422	13,143,374	11,755,349
Other Financing Sources	3,902,332	2,716,419	2,803,293
Total Revenues	43,992,201	46,839,774	45,852,154
Basic Programs	2,692,939	2,802,587	2,753,469
Added Needs	32,374	0	10,735
Adult and Continuing	86,074	77,694	56,955
Pupil	1,256,307	1,195,061	1,222,646
Instructional	6,618,158	7,610,034	6,736,870
General Administration	714,191	574,085	571,510
School Administration	404,280	425,688	415,770
Business	1,755,873	1,734,779	1,749,532
Operation & Maintenance	1,279,232	1,406,320	1,541,311
Pupil Transportation	822,124	1,002,736	1,026,632
Central Services	5,205,057	4,766,489	4,671,328
Other	0	0	0
Community Services	6,298,178	6,341,998	6,379,738
Other Financing Uses (LEA Distributions)	16,644,310	19,121,030	18,494,305
Total Expenditures	43,809,097	47,058,501	45,630,801
Excess Revenues (Expenditures)	183,104	-218,727	221,353
Fund Balance, July 1	6,426,095	6,609,199	6,609,199
Fund Balance, June 30	<u>6,609,199</u>	<u>6,390,472</u>	<u>6,830,552</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local	12,504,314	14,160,695	14,322,573
State	15,520,133	16,819,286	16,970,939
Federal	12,065,422	13,143,374	11,755,349
Other Financing Sources	3,902,332	2,716,419	2,803,293
Total Revenues	43,992,201	46,839,774	45,852,154
Instructional Services	9,302,475	11,356,143	9,599,318
Early Childhood Education	18,233,904	20,554,241	20,347,894
Non-Traditional Education	664	0	0
Technology Services	1,915,163	2,063,293	2,026,363
Administration	3,150,568	3,793,336	3,602,096
Administrative Services - Finance and Operations	5,732,481	3,436,481	4,234,889
Enhancement Millage Distributions	5,473,842	5,855,007	5,820,241
Total Expenditures	43,809,097	47,058,501	45,630,801
Excess Revenues (Expenditures)	183,104	-218,727	221,353
Fund Balance, July 1	6,426,094	6,609,199	6,609,199
Fund Balance, June 30	<u>6,609,198</u>	<u>6,390,472</u>	<u>6,830,552</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	17,921,899	21,263,308	20,286,345
State Sources	10,727,257	11,093,783	11,837,063
Federal Sources	9,602,125	9,566,091	9,748,774
Other Financing Sources	40,373	0	0
Total Revenues	38,291,654	41,923,182	41,872,182
Basic Programs	0	0	0
Added Needs	7,540,773	7,569,575	7,350,631
Adult and Continuing	0	0	0
Pupil	6,365,840	7,396,576	7,002,554
Instructional Staff	2,779,094	3,326,693	3,121,298
General Administration	36,607	48,610	48,570
School Administration	985,256	1,072,366	1,104,199
Business	1,282	5,500	5,500
Operation & Maintenance	674,779	703,069	660,100
Pupil Transportation	94,347	75,590	69,000
Central Services	908,732	965,736	1,266,010
Other	2,000	2,000	2,000
Community Services	1,258	1,800	1,800
Other Financing Uses (LEA Distributions)	19,138,820	20,755,667	20,891,429
Total Expenditures	38,528,788	41,923,182	41,523,091
Excess Revenues (Expenditures)	-237,134	0	349,091
Fund Balance, July 1	1,120,542	883,408	883,408
Fund Balance, June 30	<u>883,408</u>	<u>883,408</u>	<u>1,232,499</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local	17,921,899	21,263,308	20,286,345
State	10,727,257	11,093,783	11,837,063
Federal	9,602,125	9,566,091	9,748,774
Other Financing Sources	40,373	0	0
Total Revenues	38,291,654	41,923,182	41,872,182
EXPENDITURES			
Wesley School	4,711,146	4,984,705	4,855,908
Transitions at Craig Campus	3,133,394	3,477,934	3,221,501
Lakeshore Learning Center	1,692,908	1,629,332	1,521,624
Early On & MMSE	3,402,789	4,008,159	3,908,653
Deaf & Hard of Hearing	291,497	909,504	790,729
Homebound	38,272	40,844	40,844
Consultant Support	1,123,272	1,265,735	1,515,974
Administration	1,183,514	1,293,830	1,392,270
Business Services & Act 18 Distributions	11,145,591	10,091,977	10,279,794
Operations & Maintenance	631,487	654,639	622,170
Transportation	52,966	66,590	60,000
Technology	70,889	97,433	87,329
IDEA Grants	9,434,318	9,313,462	9,389,143
Medicaid	1,053,223	2,875,460	2,935,460
Building & Improvements	545,176	1,175,000	834,086
Other	18,346	38,578	67,606
Total Expenditures	38,528,788	41,923,182	41,523,091
Excess Revenues (Expenditures)	-237,134	0	349,091
Fund Balance, July 1	1,120,542	883,408	883,408
Fund Balance, June 30	883,408	883,408	1,232,499

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Lunch Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	367	250	550
State Sources	24	4,087	26,000
Federal Sources	134,066	122,750	149,500
Other Financing Sources	372	0	0
Total Revenues	134,829	127,087	176,050
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	750	500	500
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	0	0
Pupil Transportation	0	0	0
Central Services	0	0	0
Other	187,905	124,095	177,005
Community Services	0	0	0
Other Financing Uses	5,522	2,200	1,500
Total Expenditures	194,177	126,795	179,005
Excess Revenues (Expenditures)	-59,348	292	-2,955
Fund Balance, July 1	77,399	18,051	18,051
Fund Balance, June 30	<u>18,051</u>	<u>18,343</u>	<u>15,096</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	2023-24	2023-24	
	Actual 2022-23	Amended 1/16/2024	Proposed 6/17/2024
Local Sources	5,349,426	5,850,030	5,815,526
State Sources	2,513,423	2,116,238	2,375,836
Federal Sources	429,680	360,123	363,752
Other Financing Sources	119	3,500	2,000
Total Revenues	8,292,648	8,329,891	8,557,114
Basic Programs	0	0	0
Added Needs	4,012,227	4,358,192	4,269,587
Adult and Continuing	0	0	0
Pupil	1,242,899	1,217,590	1,204,180
Instructional Staff	630,718	797,413	617,993
General Administration	2,700	4,315	2,800
School Administration	702,062	685,007	679,452
Business	33,060	36,454	34,672
Operation & Maintenance	519,882	497,610	542,688
Pupil Transportation	25,830	18,045	20,615
Central Services	55,009	194,115	144,535
Other	0	15,000	15,000
Community Services	0	500	0
Other Financing Uses	892,160	813,830	921,218
Total Expenditures	8,116,547	8,638,071	8,452,740
Excess Revenues (Expenditures)	176,101	-308,180	104,374
Fund Balance, July 1	3,621,353	3,797,454	3,797,454
Fund Balance, June 30	<u>3,797,454</u>	<u>3,489,274</u>	<u>3,901,828</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual	2023-24	2023-24
	2022-23	Amended 1/16/2024	Proposed 6/17/2024
Local Sources	5,349,426	5,850,030	5,815,526
State Sources	2,513,423	2,116,238	2,375,836
Federal Sources	429,680	360,123	363,752
Incoming Transfers & Other Transactions	119	3,500	2,000
Total Revenues	8,292,648	8,329,891	8,557,114
Academic Support	309,790	360,578	328,916
Administration	1,099,486	1,267,864	1,116,348
Auto Body	194,254	224,930	231,814
Automotive Technology	205,496	204,256	211,986
Capital Projects	216,968	107,500	232,500
Computer Aided Design	174,339	184,540	176,575
Construction Trades	370,295	380,043	329,300
Cosmetology	176,199	181,795	193,250
Counselor and Placement Specialist	351,067	436,505	428,905
Digital/Multimedia and Information Resources Design	113,674	155,164	143,764
Electronics/PC Maintenance	181,431	191,905	190,348
Future Center	40,401	39,300	46,250
Graphic Arts & Printing	183,464	196,336	187,636
Health Technologies	794,068	830,444	750,431
Horticulture and Related Sciences	174,554	203,071	208,816
Machine Technology	178,593	250,540	248,470
Mi Coach	2,312	7,975	3,630
Middle School Career Fair	97	7,500	0
Muskegon Made	180,011	202,016	191,416
Operations & Maintenance	451,585	441,619	527,248
Pension Benefits	396,710	1,570	2,000
Perkins	429,680	360,123	360,123
Principal	666,025	693,207	674,287
Public Safety	168,464	177,294	177,969
Recruitment and Retention	0	0	60,000
Restaurant, Catering & Culinary Management	385,744	461,272	455,006
STEM - Science Technology Engineering & Math	203,794	314,674	254,252
Summer Programs for Middle School	37,394	184,421	175,471
Teacher Consultant	107,480	128,345	126,495
Technology	41,225	160,085	109,935
USDA Team Nutrition - School Meal Recipes	0	0	0
Welding	281,944	283,199	309,599
Total Expenditures	8,116,544	8,638,071	8,452,740
Excess Revenues (Expenditures)	176,104	-308,180	104,374
Fund Balance, July 1	3,621,353	3,797,454	3,797,454
Fund Balance, June 30	<u>3,797,457</u>	<u>3,489,274</u>	<u>3,901,828</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Activity Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	16,757	23,500	23,500
State Sources	0	0	0
Federal Sources	0	0	0
Other Financing Sources	0	0	0
Total Revenues	16,757	23,500	23,500
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	0	0
Pupil Transportation	0	0	0
Central Services	0	0	0
Other	23,450	23,500	23,500
Community Services	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	23,450	23,500	23,500
Excess Revenues (Expenditures)	-6,693	0	0
Fund Balance, July 1	97,193	90,500	90,500
Fund Balance, June 30	90,500	90,500	90,500

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	57,118	50,000	95,000
State Sources	0	0	0
Federal Sources	0	0	0
Other Financing Sources	194,760	140,685	565,685
Total Revenues	251,878	190,685	660,685
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	122	122
Pupil Transportation	0	0	0
Central Services	0	644,982	644,982
Other	0	0	0
Community Services	0	0	0
Other Financing Uses	90,134	290,510	224,500
Total Expenditures	90,134	935,614	869,604
Excess Revenues (Expenditures)	161,744	(744,929)	(208,919)
Fund Balance, July 1	2,316,756	2,478,500	2,478,500
Fund Balance, June 30	<u>2,478,500</u>	<u>1,733,571</u>	<u>2,269,581</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
MACTC Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	170,310	175,000	230,000
State Sources	0	0	0
Federal Sources	0	0	0
Other Financing Sources	176,101	0	125,000
Total Revenues	346,411	175,000	355,000
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	125	650
Pupil Transportation	0	0	0
Central Services	0	0	0
Other	0	0	0
Community Services	0	0	0
Other Financing Uses	186,093	870,100	951,200
Total Expenditures	186,093	870,225	951,850
Excess Revenues (Expenditures)	160,318	(695,225)	(596,850)
Fund Balance, July 1	5,945,730	6,106,048	6,106,048
Fund Balance, June 30	<u>6,106,048</u>	<u>5,410,823</u>	<u>5,509,198</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund & Special Education Fund (Combined)
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual 2022-23	2023-24 Amended 1/16/2024	2023-24 Proposed 6/17/2024
Local Sources	30,426,213	35,424,003	34,608,918
State Sources	26,247,390	27,913,069	28,808,002
Federal Sources	21,667,547	22,709,465	21,504,123
Other Financing Sources	3,942,705	2,716,419	2,803,293
Total Revenues	82,283,855	88,762,956	87,724,336
Basic Programs	2,692,939	2,802,587	2,753,469
Added Needs	7,573,147	7,569,575	7,361,366
Adult and Continuing	86,074	77,694	56,955
Pupil	7,622,147	8,591,637	8,225,200
Instructional	9,397,252	10,936,727	9,858,168
General Administration	750,798	622,695	620,080
School Administration	1,389,536	1,498,054	1,519,969
Business	1,757,155	1,740,279	1,755,032
Operation & Maintenance	1,954,011	2,109,389	2,201,411
Pupil Transportation	916,471	1,078,326	1,095,632
Central Services	6,113,789	5,732,225	5,937,338
Other	2,000	2,000	2,000
Community Services	6,299,436	6,343,798	6,381,538
Other Financing Uses (LEA Distributions)	35,783,130	39,876,697	39,385,734
Total Expenditures	82,337,885	88,981,683	87,153,892
Excess Revenues (Expenditures)	-54,030	-218,727	570,444
Fund Balance, July 1	7,546,637	7,492,607	7,492,607
Fund Balance, June 30	<u>7,492,607</u>	<u>7,273,880</u>	<u>8,063,051</u>
Fund Balance as a percentage of total expenditures	9.10%	8.17%	9.25%

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund and All Special Revenue Funds (Combined)
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual	2023-24	2023-24
	2022-23	Amended 1/16/2024	Proposed 6/17/2024
Local Sources	35,792,763	41,297,783	40,448,494
State Sources	28,760,837	30,033,394	31,209,838
Federal Sources	22,231,293	23,192,338	22,017,375
Other Financing Sources	3,943,196	2,719,919	2,805,293
Total Revenues	90,728,089	97,243,434	96,481,000
Basic Programs	2,692,939	2,802,587	2,753,469
Added Needs	11,585,374	11,927,767	11,630,953
Adult and Continuing	86,074	77,694	56,955
Pupil	8,865,046	9,809,227	9,429,380
Instructional Staff	10,027,970	11,734,140	10,476,161
General Administration	754,248	627,510	623,380
School Administration	2,091,598	2,183,061	2,199,421
Business	1,790,215	1,776,733	1,789,704
Operation & Maintenance	2,473,893	2,606,999	2,744,099
Pupil Transportation	942,301	1,096,371	1,116,247
Central Services	6,168,798	5,926,340	6,081,873
Other	213,355	164,595	217,505
Community Services	6,299,436	6,344,298	6,381,538
Other Financing Uses (LEA Distributions)	36,680,812	40,692,727	40,308,452
Total Expenditures	90,672,059	97,770,049	95,809,137
Excess Revenues (Expenditures)	56,030	-526,615	671,863
Fund Balance, July 1	11,342,582	11,398,612	11,398,612
Fund Balance, June 30	<u>11,398,612</u>	<u>10,871,997</u>	<u>12,070,475</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
All Funds by Function
For Fiscal Year Ending June 30, 2024
June 17, 2024

Category	Actual	2023-24	2023-24
	2022-23	Amended 1/16/2024	Proposed 6/17/2024
Local Sources	36,020,191	41,522,783	40,773,494
State Sources	28,760,837	30,033,394	31,209,838
Federal Sources	22,231,293	23,192,338	22,017,375
Other Financing Sources	4,314,057	2,860,604	3,495,978
Total Revenues	91,326,378	97,609,119	97,496,685
Basic Programs	2,692,939	2,802,587	2,753,469
Added Needs	11,585,374	11,927,767	11,630,953
Adult and Continuing	86,074	77,694	56,955
Pupil	8,865,046	9,809,227	9,429,380
Instructional Staff	10,027,970	11,734,140	10,476,161
General Administration	754,248	627,510	623,380
School Administration	2,091,598	2,183,061	2,199,421
Business	1,790,215	1,776,733	1,789,704
Operation & Maintenance	2,473,893	2,607,246	2,744,871
Pupil Transportation	942,301	1,096,371	1,116,247
Central Services	6,168,798	6,571,322	6,726,855
Other	213,355	164,595	217,505
Community Services	6,299,436	6,344,298	6,381,538
Other Financing Uses (LEA Distributions)	36,957,039	41,853,337	41,484,152
Total Expenditures	90,948,286	99,575,888	97,630,591
Excess Revenues (Expenditures)	378,092	-1,966,769	-133,906
Fund Balance, July 1	19,605,068	19,983,160	19,983,160
Fund Balance, June 30	<u>19,983,160</u>	<u>18,016,391</u>	<u>19,849,254</u>