

FY 2023-24

Fund Budgets for the Board of Education

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

January 16, 2024



MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	11,803,622	12,504,314	12,678,609	14,160,695
State Sources	13,506,548	15,520,133	16,326,815	16,819,286
Federal Sources	11,501,399	12,065,422	12,353,135	13,143,374
Other Financing Sources	2,467,430	3,902,332	2,697,455	2,716,419
Total Revenues	39,278,999	43,992,201	44,056,014	46,839,774
Basic Programs	2,421,637	2,692,939	2,678,680	2,802,587
Added Needs	402,002	32,374	0	0
Adult and Continuing	118,814	86,074	144,182	77,694
Pupil	1,114,719	1,256,307	1,215,527	1,195,061
Instructional	6,418,458	6,618,158	7,397,600	7,610,034
General Administration	1,026,347	714,191	555,806	574,085
School Administration	362,606	404,280	452,224	425,688
Business	1,574,749	1,755,873	1,787,865	1,734,779
Operation & Maintenance	1,072,517	1,279,232	1,156,506	1,406,320
Pupil Transportation	573,360	822,124	877,590	1,002,736
Central Services	3,763,153	5,205,057	4,364,094	4,766,489
Other	0	0	0	0
Community Services	6,131,580	6,298,178	6,262,655	6,341,998
Other Financing Uses (LEA Distributions)	14,548,741	16,644,310	17,315,024	19,121,030
Total Expenditures	39,528,683	43,809,097	44,207,753	47,058,501
Excess Revenues (Expenditures)	-249,684	183,104	-151,739	-218,727
Fund Balance, July 1	6,675,779	6,426,095	6,236,869	6,609,199
Fund Balance, June 30	6,426,095	6,609,199	6,085,130	6,390,472

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	11,803,622	12,504,314	12,678,609	14,160,695
State Sources	13,506,548	15,520,133	16,326,815	16,819,286
Federal Sources	11,501,399	12,065,422	12,353,135	13,143,374
Other Financing Sources	2,467,430	3,902,332	2,697,455	2,716,419
Total Revenues	39,278,999	43,992,201	44,056,014	46,839,774
Instructional Services	8,623,435	9,302,475	9,646,415	11,356,143
Early Childhood Education	17,745,897	18,233,904	20,746,253	20,554,241
Non-Traditional Education	473,260	664	0	0
Technology Services	1,592,542	1,915,163	1,868,299	2,063,293
Administration	3,494,129	3,150,568	3,537,156	3,793,336
Administrative Services - Finance and Operations	2,477,380	5,732,481	2,784,655	3,436,481
Technology Enhancement Millage	5,122,040	5,473,842	5,624,975	5,855,007
Total Expenditures	39,528,684	43,809,097	44,207,753	47,058,501
Excess Revenues (Expenditures)	-249,685	183,104	-151,739	-218,727
Fund Balance, July 1	6,675,779	6,426,094	6,236,869	6,609,199
Fund Balance, June 30	6,426,094	6,609,198	6,085,130	6,390,472

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	17,301,794	17,921,899	19,659,276	21,263,308
State Sources	8,990,427	10,727,257	11,312,892	11,093,783
Federal Sources	8,747,402	9,602,125	9,406,422	9,566,091
Other Financing Sources	0	40,373	0	0
Total Revenues	35,039,623	38,291,654	40,378,590	41,923,182
Basic Programs	0	0	0	0
Added Needs	6,624,111	7,540,773	7,772,368	7,569,575
Adult and Continuing	0	0	0	0
Pupil	5,970,655	6,365,840	7,218,177	7,396,576
Instructional Staff	2,147,821	2,779,094	3,067,357	3,326,693
General Administration	18,547	36,607	47,610	48,610
School Administration	942,943	985,256	1,028,068	1,072,366
Business	4,077	1,282	5,500	5,500
Operation & Maintenance	618,007	674,779	701,884	703,069
Pupil Transportation	27,815	94,347	76,193	75,590
Central Services	567,487	908,732	929,253	965,736
Other	2,339	2,000	2,000	2,000
Community Services	197	1,258	1,800	1,800
Other Financing Uses (LEA Distributions)	17,984,664	19,138,820	19,744,895	20,755,667
Total Expenditures	34,908,663	38,528,788	40,595,105	41,923,182
Excess Revenues (Expenditures)	130,960	-237,134	-216,515	0
Fund Balance, July 1	989,582	1,120,542	618,378	883,408
Fund Balance, June 30	<u>1,120,542</u>	<u>883,408</u>	<u>401,863</u>	<u>883,408</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual 2021-22	Actual 2022- 23	2023-24 Initial 6/19/2023	2023-24 Amended 1/16/2024
Local	17,301,794	17,921,899	19,659,276	21,263,308
State	8,990,427	10,727,257	11,312,892	11,093,783
Federal	8,747,402	9,602,125	9,406,422	9,566,091
Other Financing Sources	0	40,373	0	0
Total Revenues	35,039,623	38,291,654	40,378,590	41,923,182
EXPENDITURES				
Wesley School	4,630,038	4,711,146	5,147,500	4,984,705
Transitions at Craig Campus	2,807,066	3,133,394	3,461,564	3,477,934
Lakeshore Learning Center	1,882,777	1,692,908	1,957,380	1,629,332
Early On & MMSE	2,924,503	3,402,789	3,921,876	4,008,159
Deaf & Hard of Hearing	0	291,497	542,672	909,504
Other Programs	35,661	38,272	40,486	40,844
Consultant Support	975,944	1,123,272	1,268,208	1,265,735
Administration	1,003,961	1,183,514	1,324,085	1,293,830
Business Services & Act 18 Distributions	9,531,266	11,145,591	9,482,228	10,091,977
Operations & Maintenance	584,292	631,487	660,654	654,639
Transportation	19,307	52,966	66,590	66,590
Central Support	61,952	70,889	96,825	97,433
IDEA Grants	8,611,754	9,434,318	9,196,903	9,313,462
Medicaid	936,599	1,053,223	2,352,310	2,875,460
Building & Improvements	885,196	545,176	1,037,246	1,175,000
Other	18,347	18,346	38,578	38,578
Total Expenditures	34,908,663	38,528,788	40,595,105	41,923,182
Excess Revenues (Expenditures)	130,960	-237,134	-216,515	0
Fund Balance, July 1	989,582	1,120,542	618,378	883,408
Fund Balance, June 30	<u>1,120,542</u>	<u>883,408</u>	<u>401,863</u>	<u>883,408</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund & Special Education Funds Combined
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	29,105,416	30,426,213	32,337,885	35,424,003
State Sources	22,496,976	26,247,390	27,639,707	27,913,069
Federal Sources	20,248,801	21,667,547	21,759,557	22,709,465
Other Financing Sources	2,467,430	3,942,705	2,697,455	2,716,419
Total Revenues	74,318,622	82,283,855	84,434,604	88,762,956
Basic Programs	2,421,637	2,692,939	2,678,680	2,802,587
Added Needs	7,026,113	7,573,147	7,772,368	7,569,575
Adult and Continuing	118,814	86,074	144,182	77,694
Pupil	7,085,374	7,622,147	8,433,704	8,591,637
Instructional	8,566,279	9,397,252	10,464,957	10,936,727
General Administration	1,044,894	750,798	603,416	622,695
School Administration	1,305,548	1,389,536	1,480,292	1,498,054
Business	1,578,826	1,757,155	1,793,365	1,740,279
Operation & Maintenance	1,690,524	1,954,011	1,858,390	2,109,389
Pupil Transportation	601,175	916,471	953,783	1,078,326
Central Services	4,330,640	6,113,789	5,293,347	5,732,225
Other	2,339	2,000	2,000	2,000
Community Services	6,131,777	6,299,436	6,264,455	6,343,798
Other Financing Uses (LEA Distributions)	32,533,405	35,783,130	37,059,919	39,876,697
Total Expenditures	74,437,347	82,337,885	84,802,858	88,981,683
Excess Revenues (Expenditures)	-118,725	-54,030	-368,254	-218,727
Fund Balance, July 1	7,665,361	7,546,636	6,855,247	7,492,606
Fund Balance, June 30	<u>7,546,636</u>	<u>7,492,606</u>	<u>6,486,993</u>	<u>7,273,879</u>
Fund Balance as a percentage of total expenditures	10.14%	9.10%	7.65%	8.17%

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Lunch Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	1,385	367	10,000	250
State Sources	-526	24	0	4,087
Federal Sources	180,022	134,066	98,743	122,750
Other Financing Sources	448	372	0	0
Total Revenues	181,329	134,829	108,743	127,087
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	650	750	750	500
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	0	0	0
Other	177,929	187,905	105,793	124,095
Community Services	0	0	0	0
Other Financing Uses	4,494	5,522	2,200	2,200
Total Expenditures	183,073	194,177	108,743	126,795
Excess Revenues (Expenditures)	-1,744	-59,348	0	292
Fund Balance, July 1	79,143	77,399	25,419	18,051
Fund Balance, June 30	77,399	18,051	25,419	18,343

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	5,262,564	5,349,426	5,523,930	5,850,030
State Sources	2,423,749	2,513,423	2,229,437	2,116,238
Federal Sources	383,901	429,680	282,764	360,123
Other Financing Sources	0	119	2,000	3,500
Total Revenues	8,070,214	8,292,648	8,038,131	8,329,891
Basic Programs	0	0	0	0
Added Needs	3,738,386	4,012,227	4,098,062	4,358,192
Adult and Continuing	0	0	0	0
Pupil	1,128,760	1,242,899	1,211,396	1,217,590
Instructional Staff	710,195	630,718	751,081	797,413
General Administration	2,315	2,700	4,315	4,315
School Administration	637,100	702,062	730,072	685,007
Business	30,082	33,060	36,170	36,454
Operation & Maintenance	422,980	519,882	491,810	497,610
Pupil Transportation	3,471	25,830	17,795	18,045
Central Services	54,190	55,009	189,792	194,115
Other	0	0	15,000	15,000
Community Services	0	0	500	500
Other Financing Uses	1,009,250	892,160	837,930	813,830
Total Expenditures	7,736,730	8,116,547	8,383,923	8,638,071
Excess Revenues (Expenditures)	333,484	176,101	-345,792	-308,180
Fund Balance, July 1	3,287,869	3,621,353	3,537,243	3,797,454
Fund Balance, June 30	3,621,353	3,797,454	3,191,451	3,489,274

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	5,262,564	5,349,426	5,523,930	5,850,030
State Sources	2,423,749	2,513,423	2,229,437	2,116,238
Federal Sources	383,901	429,680	282,764	360,123
Incoming Transfers & Other Transactions	0	119	2,000	3,500
Total Revenues	8,070,214	8,292,648	8,038,131	8,329,891
Academic Support	293,906	309,790	356,607	360,578
Administration	994,258	1,099,486	1,291,026	1,267,864
Auto Body	179,117	194,254	201,942	224,930
Automotive Technology	181,639	205,496	186,797	204,256
Capital Projects	395,168	216,968	107,500	107,500
Computer Aided Design	167,817	174,339	175,095	184,540
Construction Trades	455,775	370,295	367,375	380,043
Cosmetology	171,150	176,199	181,795	181,795
Counselor and Placement Specialist	249,633	351,067	372,626	436,505
Digital/Multimedia and Information Resources Design	147,953	113,674	154,166	155,164
Electronics/PC Maintenance	181,597	181,431	184,851	191,905
Future Center	38,233	40,401	39,300	39,300
Graphic Arts & Printing	177,027	183,464	190,124	196,336
Health Technologies	662,975	794,068	840,337	830,444
Horticulture and Related Sciences	201,184	174,554	218,882	203,071
Machine Technology	238,163	178,593	241,334	250,540
Marshall Plan	252,591	0	0	0
MiCoach	0	2,312	0	7,975
MiConnect	0	0	0	0
Middle School Career Fair	0	97	7,500	7,500
Muskegon Made	12,114	180,011	338,690	202,016
Operations & Maintenance	403,894	451,585	435,619	441,619
Pension Benefits	2,448	396,710	1,570	1,570
Perkins	378,706	429,680	282,764	360,123
Principal	642,847	666,025	738,272	693,207
Public Safety	161,356	168,464	168,782	177,294
Restaurant, Catering & Culinary Management	377,451	385,744	445,488	461,272
STEM - Science Technology Engineering & Math	378,512	203,794	272,963	314,674
Summer Programs for Middle School	29,435	37,394	55,418	184,421
Teacher Consultant	145,148	107,480	127,369	128,345
Technology	34,915	41,225	155,762	160,085
USDA Team Nutrition - School Meal Recipes	5,272	0	0	0
Welding	176,446	281,944	243,969	283,199
Total Expenditures	7,736,730	8,116,544	8,383,923	8,638,071
Excess Revenues (Expenditures)	333,484	176,104	-345,792	-308,180
Fund Balance, July 1	3,287,869	3,621,353	3,537,243	3,797,454
Fund Balance, June 30	3,621,353	3,797,457	3,191,451	3,489,274

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Activity Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual 2021-22	Actual 2022-23	2023-24 Initial 6/19/2023	2023-24 Amended 1/16/2024
Local Sources	18,755	16,757	49,000	23,500
State Sources	0	0	0	0
Federal Sources	0	0	0	0
Other Financing Sources	0	0	0	0
Total Revenues	18,755	16,757	49,000	23,500
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	0	0	0	0
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	0	0	0
Other	5,473	23,450	49,000	23,500
Community Services	0	0	0	0
Other Financing Uses	0	0	0	0
Total Expenditures	5,473	23,450	49,000	23,500
Excess Revenues (Expenditures)	13,282	-6,693	0	0
Fund Balance, July 1	83,911	97,193	97,193	90,500
Fund Balance, June 30	97,193	90,500	97,193	90,500

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General, Special Education, School Lunch, Vocational Education, and School Activity Funds
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	34,388,120	35,792,763	37,920,815	41,297,783
State Sources	24,920,198	28,760,837	29,869,144	30,033,394
Federal Sources	20,812,725	22,231,293	22,141,064	23,192,338
Other Financing Sources	2,467,878	3,943,196	2,699,455	2,719,919
Total Revenues	82,588,920	90,728,089	92,630,478	97,243,434
Basic Programs	2,421,637	2,692,939	2,678,680	2,802,587
Added Needs	10,764,499	11,585,374	11,870,430	11,927,767
Adult and Continuing	118,814	86,074	144,182	77,694
Pupil	8,214,135	8,865,046	9,645,100	9,809,227
Instructional Staff	9,276,475	10,027,970	11,216,038	11,734,140
General Administration	1,047,859	754,248	608,481	627,510
School Administration	1,942,648	2,091,598	2,210,364	2,183,061
Business	1,608,907	1,790,215	1,829,535	1,776,733
Operation & Maintenance	2,113,504	2,473,893	2,350,200	2,606,999
Pupil Transportation	604,646	942,301	971,578	1,096,371
Central Services	4,384,830	6,168,798	5,483,139	5,926,340
Other	185,741	213,355	171,793	164,595
Community Services	6,131,777	6,299,436	6,264,955	6,344,298
Other Financing Uses	33,547,149	36,680,812	37,900,049	40,692,727
Total Expenditures	82,362,622	90,672,059	93,344,524	97,770,049
Excess Revenues (Expenditures)	226,298	56,030	-714,046	-526,615
Fund Balance, July 1	11,116,284	11,342,582	10,515,102	11,398,612
Fund Balance, June 30	11,342,582	11,398,612	9,801,056	10,871,997

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual 2021-22	Actual 2022-23	2023-24 Initial 6/19/2023	2023-24 Amended 1/16/2024
Local Sources	2,903	57,118	10,000	50,000
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other Financing Sources	32,964	194,760	11,000	140,685
Total Revenues	35,867	251,878	21,000	190,685
Basic Programs	-	-	-	-
Added Needs	-	-	-	-
Adult and Continuing Pupil	-	-	-	-
Instructional Staff	0	-	-	-
General Administration	0	-	-	-
School Administration	0	-	-	-
Business	0	-	-	-
Operation & Maintenance	0	-	125	122
Pupil Transportation	0	-	-	-
Central Services	160	-	1,500	644,982
Other	0	-	-	-
Community Services	0	-	-	-
Other Financing Uses	207,432	90,134	265,450	290,510
Total Expenditures	207,592	90,134	267,075	935,614
Excess Revenues (Expenditures)	-171,725	161,744	(246,075)	(744,929)
Fund Balance, July 1	2,488,481	2,316,756	2,080,971	2,478,500
Fund Balance, June 30	<u>2,316,756</u>	<u>2,478,500</u>	<u>1,834,896</u>	<u>1,733,571</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
MACTC Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual 2021-22	Actual 2022-23	2023-24 Initial 6/19/2023	2023-24 Amended 1/16/2024
Local Sources	7,253	170,310	35,000	175,000
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other Financing Sources	333,485	176,101	-	-
Total Revenues	340,738	346,411	35,000	175,000
Basic Programs	-	-	-	-
Added Needs	-	-	-	-
Adult and Continuing Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operation & Maintenance	-	-	-	125
Pupil Transportation	-	-	-	-
Central Services	-	-	-	-
Other	-	-	-	-
Community Services	-	-	-	-
Other Financing Uses	98,234	186,093	201,350	870,100
Total Expenditures	98,234	186,093	201,350	870,225
Excess Revenues (Expenditures)	242,504	160,318	(166,350)	(695,225)
Fund Balance, July 1	5,703,226	5,945,730	5,800,100	6,106,048
Fund Balance, June 30	<u>5,945,730</u>	<u>6,106,048</u>	<u>5,633,750</u>	<u>5,410,823</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
All Funds by Function
For Fiscal Year Ending June 30, 2024
January 16, 2024

Category	Actual	Actual	2023-24	2023-24
	2021-22	2022-23	Initial 6/19/2023	Amended 1/16/2024
Local Sources	34,398,276	36,020,191	37,965,815	41,522,783
State Sources	24,920,198	28,760,837	29,869,144	30,033,394
Federal Sources	20,812,725	22,231,293	22,141,064	23,192,338
Other Financing Sources	2,834,327	4,314,057	2,710,455	2,860,604
Total Revenues	82,965,525	91,326,378	92,686,478	97,609,119
Basic Programs	2,421,637	2,692,939	2,678,680	2,802,587
Added Needs	10,764,499	11,585,374	11,870,430	11,927,767
Adult and Continuing	118,814	86,074	144,182	77,694
Pupil	8,214,135	8,865,046	9,645,100	9,809,227
Instructional Staff	9,276,475	10,027,970	11,216,038	11,734,140
General Administration	1,047,859	754,248	608,481	627,510
School Administration	1,942,648	2,091,598	2,210,364	2,183,061
Business	1,608,907	1,790,215	1,829,535	1,776,733
Operation & Maintenance	2,113,504	2,473,893	2,350,325	2,607,246
Pupil Transportation	604,646	942,301	971,578	1,096,371
Central Services	4,384,990	6,168,798	5,484,639	6,571,322
Other	185,741	213,355	171,793	164,595
Community Services	6,131,777	6,299,436	6,264,955	6,344,298
Other Financing Uses	33,852,815	36,957,039	38,366,849	41,853,337
Total Expenditures	82,668,448	90,948,286	93,812,949	99,575,888
Excess Revenues (Expenditures)	297,077	378,092	-1,126,471	-1,966,769
Fund Balance, July 1	19,307,991	19,605,068	18,396,173	19,983,160
Fund Balance, June 30	19,605,068	19,983,160	17,269,702	18,016,391