



Muskegon Area
Intermediate
School District

Summaries & Information

FEBRUARY
2018

Introduction

This is the 47th edition of the Summaries and Information Report prepared by the Administrative Services Division of the Muskegon Area Intermediate School District. We hope that the material presented will be useful to you in your administrative tasks this year. The document covers official accounts and records filed with the offices of the MAISD in compliance with Michigan statutes. You'll note the format of the document has been streamlined to adhere to ADA guidelines.

Please exercise the usual care in interpreting and using statistical data presented here. Conclusions regarding the quality, effectiveness, and adequacy of any educational program can only be drawn when a complete understanding has been reached concerning the variables in school operation.

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School Districts	Code #	School Districts	Code #
Fruitport Community Schools	61-080	Ravenna Public Schools	61-210
Holton Public Schools	61-120	Reeths-Puffer Schools	61-220
Mona Shores Public Schools	61-060	Whitehall District Schools	61-240
Montague Area Public Schools	61-180	Muskegon Covenant House	61-906
Muskegon Public Schools	61-010	Muskegon Montessori	61-900
Muskegon Heights Public Schools	61-020	Muskegon Heights Public School Academy	61-905
North Muskegon Public Schools	61-230	Three Oaks Academy	61-904
Oakridge Public Schools	61-065	Timberland Charter Academy	61-902
Orchard View Schools	61-190	MAISD	61-000

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Pupil/Professional Personnel

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School Personnel FTE Membership By Grade (Unaudited)

September 2017

	K	1	2	3	4	5	6	7	8	9	10	11	12	SE	District Totals
Fruitport	196.14	195.91	188.23	184.61	168.26	204.04	193.36	208.28	215.11	201.03	221.74	212.36	208.45	148.67	2,746.19
Holton	58.22	53.80	56.74	53.24	67.01	61.29	76.10	57.85	58.27	70.10	59.04	92.54	69.42	28.65	862.27
Mona Shores	298.08	236.74	286.29	234.65	292.00	304.45	313.64	291.30	290.05	300.54	308.97	312.92	286.12	97.73	3,853.48
Montague	159.96	91.80	93.35	98.13	111.22	112.61	120.54	123.58	109.49	129.40	102.20	122.35	104.02	62.17	1,540.82
Muskegon	333.35	332.37	310.74	299.36	228.40	274.49	284.79	284.73	231.96	346.26	227.58	213.88	257.72	118.55	3,744.18
North Muskegon	77.64	64.94	78.76	77.96	82.09	73.73	86.24	81.75	84.05	88.00	88.19	70.86	79.22	10.69	1,044.12
Oakridge	165.21	135.05	125.06	142.15	148.53	163.73	163.16	154.99	133.26	162.95	157.00	120.18	116.89	82.12	1,970.28
Orchard View	169.65	169.03	151.13	149.78	149.29	155.04	144.08	172.85	163.40	161.84	178.96	171.61	305.36	117.23	2,359.25
Ravenna	72.55	77.50	47.62	81.90	59.71	78.66	80.38	78.26	79.84	91.71	84.05	78.42	87.44	53.90	1,051.94
Reeths-Puffer	319.61	233.53	263.53	250.07	285.17	282.22	285.67	272.55	264.60	301.67	301.71	295.62	324.06	149.64	3,829.65
Whitehall	134.70	148.84	125.38	154.46	158.49	150.42	155.11	169.84	167.24	166.26	157.05	164.17	192.06	62.97	2,106.99
Subtotal Locals	1,985.11	1,739.51	1,726.83	1,726.31	1,750.17	1,860.68	1,903.07	1,895.98	1,797.27	2,019.76	1,886.49	1,854.91	2,030.76	932.32	25,109.17
Muskegon Covenant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.18	71.28	52.23	8.93	4.19	240.81
Muskegon Hts Academy	82.51	68.93	55.58	52.94	52.99	50.68	60.02	48.67	43.52	50.93	44.45	38.83	43.14	46.89	740.08
Three Oaks	62.84	57.69	69.60	66.00	49.21	46.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.46	355.00
Timberland	94.54	79.65	81.99	78.78	79.32	73.93	79.97	78.45	68.64	0.00	0.00	0.00	0.00	8.73	724.00
Muskegon Montessori	34.32	18.00	23.83	17.90	13.32	6.00	8.00	11.00	7.00	0.00	0.00	0.00	0.00	0.27	139.64
Subtotal Academies	274.21	224.27	231.00	215.62	194.84	176.81	147.99	138.12	119.16	155.11	115.73	91.06	52.07	63.54	2,199.53
MAISD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.72	174.72
Total Public	2,259.32	1,963.78	1,957.83	1,941.93	1,945.01	2,037.49	2,051.06	2,034.10	1,916.43	2,174.87	2,002.22	1,945.97	2,082.83	1,170.58	27,483.42
Non-Public	46.00	68.00	80.00	49.00	60.00	60.00	63.00	65.00	58.00	115.00	85.00	114.00	119.00	5.00 *	982.00
Home Education	1.00	6.00	1.00	2.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	1.00	1.00	7.00 *	14.00
Total Non-Public	47.00	74.00	81.00	51.00	60.00	60.00	64.00	65.00	58.00	116.00	85.00	115.00	120.00	12.00	996.00
County Totals	2,306.32	2,037.78	2,038.83	1,992.93	2,005.01	2,097.49	2,115.06	2,099.10	1,974.43	2,290.87	2,087.22	2,060.97	2,202.83	1,182.58	28,479.42

*Five Special Education students are enrolled in Non-Public Schools, seven in Home Education; those numbers are included in grade-level totals.

Source: 2017/18 Fall MEIS / MSDS as of 01/24/2018

Charter Enrollment by Resident District

September 2017

	Covenant House			Muskegon Heights PSA			Muskegon Montessori			Three Oaks			Timberland			Resident District Totals		
	2016	2017	Diff.	2016	2017	Diff.	2016	2017	Diff.	2016	2017	Diff.	2016	2017	Diff.	2016	2017	Diff.
Fruitport	-	-	-	1	1	-	3	3	-	3	1	(2)	1	1	-	8	6	(2)
Holton	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Mona Shores	15	10	(5)	5	8	3	22	29	7	-	-	-	3	-	(3)	45	47	2
Montague	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	1	1
Muskegon	147	161	14	24	25	1	66	75	9	277	257	(20)	360	402	42	874	920	46
Muskegon Heights	53	61	8	731	706	(25)	27	19	(8)	118	97	(21)	298	287	(11)	1,227	1,170	(57)
North Muskegon	1	1	-	-	-	-	1	2	1	-	-	-	-	-	-	2	3	1
Oakridge	-	1	1	-	5	5	2	2	-	-	-	-	10	4	(6)	12	12	-
Orchard View	9	9	-	1	1	-	7	8	1	-	-	-	20	18	(2)	37	36	(1)
Ravenna	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reeths-Puffer	2	3	1	-	-	-	-	1	1	-	1	1	4	2	(2)	6	7	1
Whitehall	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	1	1	-
Total Charter Enrollment	227	247	20	762	747	(15)	129	140	11	398	356	(42)	696	714	18	2,212	2,204	(8)

Foundation Grant Revenue Impact to LEAs			
	2016	2017	Difference
Fruitport	7631 \$ 60,088	\$ 45,786	\$ (14,302)
Holton	7631 -	7,631	7,631
Mona Shores	7631 337,995	358,657	20,662
Montague	7631 -	7,631	7,631
Muskegon	7720 6,645,896	7,102,400	456,504
Muskegon Hts	7631 9,215,997	8,928,270	(287,727)
North Muskegon	7631 15,022	22,893	7,871
Oakridge	7631 90,132	91,572	1,440
Orchard View	7631 277,907	274,716	(3,191)
Ravenna	7631 -	-	-
Reeths-Puffer	7631 45,066	53,417	8,351
Whitehall	7631 7,511	7,631	120
Total	\$ 16,695,614	\$ 16,900,604	\$ 204,990

Source: 2017/18 Fall MSDS
January 2018 State Aid Financial Status Report

Non-Public Schools in Muskegon County

2016/2017

	K	1	2	3	4	5	6	7	8	9	10	11	12	Sp Ed	Total
Divine Providence-Ravenna	2	5	4	4	3	1	0	0	0	0	0	0	0	3	19
Muskegon Catholic Central	12	20	29	21	28	20	29	25	25	38	34	37	58	1	376
Muskegon Christian	23	32	41	22	28	32	27	0	0	0	0	0	0	0	205
West Shore Lutheran	9	11	6	2	1	7	7	1	3	0	0	0	0	0	47
Western Mich Christian High School	0	0	0	0	0	0	0	39	30	77	51	77	61	1	335
Subtotal	46	68	80	49	60	60	63	65	58	115	85	114	119	5	982
Home Education	1	6	1	2	0	0	1	0	0	1	0	1	1	7	14
Total Non-Public	47	74	81	51	60	60	64	65	58	116	85	115	120	12	996

*Five Special Education students are enrolled in Non-Public Schools, seven in Home Education; those numbers are included in grade-level totals.

Source: Department of Education 2016/17 Non-Public Schools Home Education Programs Meeting Report Requirements

Early Childhood Counts

2017-2018

	Birth to Three Year Olds Serviced 07/01/2017 thru 02/01/2018				Three to Five Year Old Enrollment		
	Early Head Start	Early On	Michigan Mandatory Special Ed	Total	Great Start Readiness Head Start	Program	Total
Fruitport	-	13	24	37	16	33	49
Holton	-	5	5	10	15	14	29
Mona Shores	1	-	-	1	16	31	47
Montague	5	3	11	19	16	45	61
Muskegon	35	38	44	117	135	80	215
Muskegon Heights	14	25	20	59	33	60	93
North Muskegon	2	-	5	7	-	-	-
Oakridge	1	9	13	23	-	49	49
Orchard View	28	15	18	61	30	82	112
Ravenna	5	4	5	14	19	30	49
Reeths-Puffer	5	15	20	40	34	134	168
Whitehall	14	9	10	33	17	75	92
Total Enrollment	110	136	175	421	331	633	964

Muskegon and Oceana County Births

	2016	2015	2014	2013	2012	2011	2010	2009
Muskegon County	2,132	2,079	2,084	2,130	2,075	2,163	2,172	2,399
Oceana County	303	311	299	278	323	320	354	384

Elementary and Secondary FTE Membership (Unaudited)

September 2017

District	Grade K-5	Grade 6-8	Grade 9-12	Special Education	Total
Fruitport	1,137.19	616.75	843.58	148.67	2,746.19
Holton	350.30	192.22	291.10	28.65	862.27
Mona Shores	1,652.21	894.99	1,208.55	97.73	3,853.48
Montague	667.07	353.61	457.97	62.17	1,540.82
Muskegon	1,778.71	801.48	1,045.44	118.55	3,744.18
North Muskegon	455.12	252.04	326.27	10.69	1,044.12
Oakridge	879.73	451.41	557.02	82.12	1,970.28
Orchard View	943.92	480.33	817.77	117.23	2,359.25
Ravenna	417.94	238.48	341.62	53.90	1,051.94
Reeths-Puffer	1,634.13	822.82	1,223.06	149.64	3,829.65
Whitehall	872.29	492.19	679.54	62.97	2,106.99
Subtotal Locals	10,788.61	5,596.32	7,791.92	932.32	25,109.17
Muskegon Covenant	0.00	0.00	236.62	4.19	240.81
Muskegon Hts Academy	363.63	152.21	177.35	46.89	740.08
Three Oaks	351.54	0.00	0.00	3.46	355.00
Timberland	488.21	227.06	0.00	8.73	724.00
Muskegon Montessori	113.37	26.00	0.00	0.27	139.64
Subtotal Academies	1,316.75	405.27	413.97	63.54	2,199.53
MAISD	0.00	0.00	0.00	174.72	174.72
Total Public	12,105.36	6,001.59	8,205.89	1,170.58	27,483.42
Non-Public	363.00	186.00	433.00	5.00 *	982.00
Home Education	10.00	1.00	3.00	7.00 *	14.00
Total Non-Public	373.00	187.00	436.00	12.00	996.00
County Totals	12,478.36	6,188.59	8,641.89	1,182.58	28,479.42

*Five Special Education students are enrolled in Non-Public Schools, seven in Home Education. Those numbers are included in grade-level totals.

Source: 2017/18 Fall MEIS/MSDS Department of Education 2016/17 Non-Public Schools Home Education Programs Meeting Report Requirements

Fall Membership Count

Five-Year Comparison

District	2013/14	2014/15	2015/16	2016/17	Unaudited 2017/18	Five-Year Difference	Five-Year Percent Difference
Fruitport	2,913	2,867	2,776	2,797	2,746	(167)	-5.73%
Holton	909	877	877	853	862	(47)	-5.17%
Mona Shores	3,865	3,739	3,804	3,846	3,853	(12)	-0.31%
Montague	1,531	1,517	1,480	1,507	1,541	10	0.65%
Muskegon	4,623	4,331	4,140	4,155	3,744	(879)	-19.01%
North Muskegon	1,011	1,011	1,040	1,034	1,044	33	3.26%
Oakridge	1,937	2,012	2,053	2,028	1,970	33	1.70%
Orchard View	2,570	2,470	2,437	2,409	2,359	(211)	-8.21%
Ravenna	1,106	1,096	1,085	1,054	1,052	(54)	-4.88%
Reeths-Puffer	3,895	3,853	3,783	3,808	3,830	(65)	-1.67%
Whitehall	2,127	2,087	2,102	2,141	2,107	(20)	-0.94%
Subtotal Locals	26,487	25,860	25,577	25,632	25,108	(1,379)	-5.21%
Muskegon Covenant	-	96	170	225	241	241	100.00%
Three Oaks	367	390	403	395	355	(12)	-3.27%
Timberland	642	697	717	703	724	82	12.77%
Muskegon Heights	908	906	806	756	740	(168)	-18.50%
Muskegon Montessori	55	104	117	130	140	85	154.55%
Subtotal Academies	1,972	2,193	2,213	2,209	2,200	228	11.56%
MAISD	193	177	178	157	175	(18)	-9.33%
Total Public	28,652	28,230	27,968	27,998	27,483	(1,169)	-4.08%
Non-Public	1,226	1,280	1,280	982	982	(244)	-19.90%
Home Education	4	1	1	13	14	10	250.00%
Total Non-Public	1,230	1,281	1,281	995	996	(234)	-19.02%
Total	29,882	29,511	29,249	28,993	28,479	(1,403)	-4.70%

Public / Non-Public Membership Comparison
1973-2018

Year	Non-Public	Locals	Academies	MAISD	Total Public Schools	
1973/74	3,450				41,416	
1974/75	3,261				40,924	
1975/76	3,104				41,321	
1976/77	3,128				39,714	
1977/78	3,133				38,231	
1978/79	3,312				36,251	
1979/80	3,516				35,086	
1980/81	3,425				34,257	
1981/82	3,398				32,842	
1982/83	3,307				32,316	
1983/84	3,063				32,077	
1984/85	2,788				32,574	
1985/86	3,595				32,950	
1986/87	2,530				32,990	
1987/88	2,463				33,000	
1988/89	2,652				33,202	
1989/90	2,308				33,263	
1990/91	2,326				33,902	
1991/92	2,024				34,355	
1992/93	1,639				34,424	
1993/94	1,811				34,326	
1994/95	2,150				33,552	
1995/96	2,284	*			33,792	
1996/97	1,836	*			33,874	
1997/98	1,928	*			34,122	
1998/99	1,909	*			34,121	
1999/00	1,887	*			33,870	
2000/01	1,855	*	33,076	620	144	33,840
2001/02	1,815	*	32,968	861	145	33,974
2002/03	1,699	*	32,901	996	151	34,048
2003/04	1,192	*	32,184	1,233	163	33,580
2004/05	1,596	*	31,907	1,295	174	33,376
2005/06	1,502	*	31,496	1,276	181	32,953
2006/07	1,492	*	31,182	1,129	196	32,507
2007/08	1,341	*	30,795	1,032	195	32,022
2008/09	1,178	*	30,309	997	197	31,503
2009/10	1,207	*	29,275	1,099	207	30,581
2010/11	1,172	*	28,619	948	196	29,763
2011/12	1,197	*	28,220	928	212	29,360
2012/13	1,211	*	26,507	2,208	193	28,908
2013/14	1,230	*	26,516	1,976	193	28,685
2014/15	1,281	*	25,860	2,193	194	28,247
2015/16	1,187	*	25,626	2,218	178	28,022
2016/17	995	*	25,632	2,209	157	27,998
2017/18	996	*	25,108	2,200	175	27,483 **

* Includes Home Education

**Unaudited Membership

Schools of Choice Enrolled Applicants 2017/2018

Choice ► Resident ▼	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths- Puffer	Whitehall	Totals
Fruitport		0	13	0	0	0	0	0	5	1	7	0	26
Holton	0		1	1	0	0	0	0	0	0	18	10	30
Mona Shores	20	1		0	0	0	0	0	2	0	2	0	25
Montague	0	0	0		0	0	0	0	0	0	4	5	9
Muskegon	34	3	64	1		0	10	1	96	1	33	2	245
Musk Heights	6	0	4	0	90		0	0	21	2	1	0	124
No Muskegon	0	0	4	0	1	0		0	1	0	13	0	19
Oakridge	12	1	3	4	1	0	0		16	11	5	2	55
Orchard View	17	0	7	0	6	0	1	1		2	18	0	52
Ravenna	6	0	2	0	0	0	0	0	2		1	0	11
Reeths-Puffer	3	16	2	2	1	0	22	0	1	0		30	77
Whitehall	0	6	0	19	1	0	0	0	0	0	11		37
Totals	98	27	100	27	100	0	33	2	144	17	113	49	710

Source: Number of Choice Students September 2017

Non-Resident FTE by Resident District

September 2017

Educating ► Resident ▼	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Total # of FTE That Went to Other Districts
Fruitport			57.00		6.50	5.00	5.00	13.97	16.43	14.84	5.00	123.74
Holton	4.00		2.00	4.00	1.00	12.00	3.00		5.00	105.98	16.28	153.26
Mona Shores	57.38	4.00			30.54	6.00	2.00	22.06		35.45	3.08	160.51
Montague		2.00	1.00		0.59	1.08			2.60	14.10	65.50	86.87
Muskegon	174.72	12.00	542.00	5.00		64.15	1.00	418.27	13.00	191.24	12.16	1,433.54
Muskegon Heights	18.00		112.52		283.14	5.00		52.88	2.00	16.32	3.00	492.86
North Muskegon	1.66	2.00	7.00		2.80			1.00		55.06	3.13	72.65
Oakridge	52.57	4.00	9.00		2.87			63.93	44.67	11.83	10.23	199.10
Orchard View	72.76	1.00	21.00	1.00	17.84	7.00	23.00		10.43	38.31	3.62	195.96
Ravenna	32.75		1.00		0.39		2.00	9.93		1.00		47.07
Reeths-Puffer	9.32	67.00	12.00	12.00	8.72	251.50	2.00	13.93	5.00		133.97	515.44
Whitehall	0.11	31.00	5.00	108.00	2.62	24.46		0.20	1.60	79.99		252.98
Muskegon Co.	423.27	123.00	769.52	130.00	357.01	376.19	38.00	596.17	100.73	564.12	255.97	3,733.98
Allegan Public					0.09							0.09
Allendale	2.11											2.11
Comstock Park			2.00		1.00							3.00
Coopersville	0.11				0.17			1.00	7.47			8.75
Fremont		28.00	1.00		0.49					4.29	2.62	36.40
Grand Haven	35.40		68.00		2.95	2.00		2.00		19.93	0.72	131.00
Grand Rapids			1.00		4.82						1.00	6.82
Grandville											1.00	1.00
Grant	1.00						1.00		27.00	5.65		34.65
Hart				4.00		3.48					3.56	11.04
Hesperia		1.00	1.00	1.00	0.17	0.59					3.00	6.76
Kent City							1.00		13.00			14.00
Kentwood Public					2.00							2.00
Ludington Schools				1.00								1.00
Newaygo Public										0.75		0.75
Shelby	0.11	2.00		80.27	2.29	6.07		1.00		1.60	10.46	103.80
Sparta	0.66				1.00				1.00			2.66
Spring Lake	27.96		10.00		4.99		1.00	1.00	2.00	6.14	2.00	55.09
West Ottawa			2.00		1.12							3.12
White Cloud											1.00	1.00
Out of County	67.35	31.00	85.00	86.27	21.09	12.14	3.00	5.00	50.47	38.36	25.36	425.04
Total Non-Resident FTE	490.62	154.00	854.52	216.27	378.10	388.33	41.00	601.17	151.20	602.48	281.33	4,159.02
SE FTE												
Included in Totals	43.30	5.37	14.50	6.16	3.39	4.46	9.19	20.14	26.89	32.13	4.33	169.86

FTE includes Shared-Time students from parochial and home schools, released students, and Schools of Choice.

Source: 2017/18 Fall MEIS/MSDS Residency Related Information

Career & Technical Education Programs

Three-Year Comparison

Program	Categories	2015/16 Enrollment	2016/17 Enrollment	2017/18 Enrollment
Environmental / Veterinary	MAISD / LEA	418	378	398
Auto Collision	MAISD	41	39	45
Auto Service	MAISD	54	54	54
Business Management, Marketing & Technology	LEA	304	381	454
Computer Information Network System	MAISD	50	51	52
Construction Trades	MAISD	48	54	51
Cosmetology	MAISD	55	59	49
Computer-Aided Design	MAISD / LEA	133	128	205
Electrical/Electronics	MAISD	30	37	33
Business Careers	LEA	191	194	199
Graphic Productions	MAISD	53	52	54
Health Sciences	MAISD	149	157	176
Criminal Justice	MAISD	53	55	46
Machining / Engineering	MAISD	37	31	43
Marketing & Distributive Education	LEA	132	176	182
Restaurant, Catering & Culinary Management	MAISD	51	50	60
Welding, Brazing & Soldering	MAISD	42	41	57
Parenthood Education	LEA	156	145	0
Total		1,997	2,082	2,158

Source: September 2015, 2016 and 2017 Counts

Career & Technical Education Programs

Three-Year Comparison by District

District	Year	Environmental Veterinary	Auto Collision	Auto Service	Business Management	Visual Communications	Computer Information Network System	Construction	Cosmetology	Computer- Aided Design	Electrical	Business Careers	Graphic Production	Health	Criminal Justice	Machining / Engineering	Marketing	Catering & Culinary	Welding	Parenthood	Totals
MAISD	2015/16	42	41	54			50	48	55	38	30	33	53	149	53	37		51	42		776
	2016/17	49	39	54			51	54	59	37	37	0	52	157	55	31		50	41		766
	2017/18	50	45	54			52	51	49	30	33	0	54	176	46	43		60	57		800
Fruitport	2015/16				70							82					93				245
	2016/17				115							88					99				302
	2017/18				64							82					123				269
Mona Shores	2015/16				65					95		21									181
	2016/17				117					91		22									230
	2017/18				216					175		44									435
Montague	2015/16	240															39				279
	2016/17	204															77				281
	2017/18	225															59				284
Orchard View	2015/16																			156	156
	2016/17																			145	145
	2017/18																			0	0
Ravenna	2015/16	136			82							39									257
	2016/17	125			55							77									257
	2017/18	123			89							52									264
Whitehall	2015/16				87							16									103
	2016/17				94							7									101
	2017/18				85							21									106
Totals	2015/16	418	41	54	304	0	50	48	55	133	30	191	53	149	53	37	132	51	42	156	1997
Totals	2016/17	378	39	54	381	0	51	54	59	128	37	194	52	157	55	31	176	50	41	145	2082
Totals	2017/18	398	45	54	454	0	52	51	49	205	33	199	54	176	46	43	182	60	57	0	2158

Source: September 2015, 2016 and 2017 Counts

School Personnel FTE by Position

Fall 2016

District	Teachers	Instructional Aides	Instructional Coordinators	Guidance Counselors	Librarians Media Specialists	Library/Media Support Staff	LEA Administrators	LEA Admin Support Staff	School Administrators	School Admin. Support Staff	Student Support Services	Other Support Services	Special Ed Teachers	Special Ed Teacher Consultants	Special Ed Support Staff	Special Ed Other Support Staff	Career/Technical Teachers	Consultants	Directors & Supervisors	Coordinators	Total Employee FTE
Fruitport	119.34	31.50	3.00	5.00	-	3.20	2.00	1.03	11.05	16.45	11.30	51.72	25.20	8.45	9.80	4.00	-	-	5.96	-	309.00
Holton	39.40	11.00	1.00	1.00	-	-	3.00	-	3.50	5.57	3.40	28.54	4.90	-	2.00	1.00	-	-	1.50	-	105.81
Mona Shores	176.48	48.98	3.00	5.00	1.00	-	7.00	1.90	12.00	23.58	0.51	90.14	4.00	20.40	5.00	-	1.00	-	-	-	399.99
Montague	61.65	13.73	0.50	3.00	-	1.44	1.00	3.90	3.00	4.55	1.76	30.64	12.00	2.00	2.00	-	0.60	-	4.25	-	146.02
Muskegon	185.88	57.08	-	4.00	1.00	3.00	3.90	3.00	18.77	23.63	35.47	120.98	27.65	9.20	11.00	2.00	-	-	4.00	-	510.56
Muskegon Heights	-	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00
North Muskegon	46.30	8.80	-	1.80	-	2.50	1.00	-	3.50	5.00	1.00	10.50	6.25	0.85	2.00	-	-	-	-	-	89.50
Oakridge	98.38	24.19	1.00	3.50	1.00	-	2.50	0.75	6.00	11.82	6.96	46.15	12.80	3.80	2.00	-	-	-	2.00	-	222.85
Orchard View	139.67	25.42	1.50	6.00	2.00	-	8.00	2.00	1.00	18.50	7.75	64.61	1.00	2.00	3.50	1.00	-	-	0.75	-	284.70
Ravenna	49.51	13.73	1.00	1.00	-	-	2.55	1.00	5.17	6.25	3.16	26.56	9.58	2.00	4.00	-	-	-	0.50	-	126.01
Reeths-Puffer	169.45	0.10	-	5.00	1.00	1.50	7.25	1.10	9.80	21.56	8.12	95.75	30.20	8.00	12.40	45.70	-	-	6.00	-	422.93
Whitehall	125.90	45.50	1.50	2.00	-	-	3.20	2.00	6.80	22.60	16.50	66.90	15.00	1.00	8.00	6.00	-	-	1.05	-	323.95
Subtotal Locals	1,211.96	280.03	12.50	37.30	6.00	11.64	42.40	16.68	80.59	159.51	95.93	632.49	148.58	57.70	61.70	59.70	1.60	-	26.01	-	2,942.32
Muskegon Covenant	7.00	1.00	-	-	-	-	0.50	-	1.50	1.00	3.50	-	-	-	-	-	-	-	-	-	14.50
Muskegon Hts Academy	34.00	10.00	1.00	1.00	-	-	2.40	1.40	2.00	4.00	8.90	23.00	3.00	5.20	3.80	2.00	-	-	2.10	-	103.80
Muskegon Montessori	6.00	1.20	-	-	-	-	0.10	-	1.00	1.00	-	0.70	1.00	0.10	0.12	-	-	-	-	-	11.22
Three Oaks	20.00	2.50	-	-	-	-	2.00	1.00	1.00	1.00	-	10.00	2.00	0.20	1.20	-	-	-	-	-	40.90
Timberland	37.00	8.02	-	-	1.00	-	5.01	-	-	2.50	3.00	17.05	3.00	1.00	1.65	-	-	-	-	-	79.23
Subtotal Academies	104.00	22.72	1.00	1.00	1.00	-	10.01	2.40	5.50	9.50	15.40	50.75	9.00	6.50	6.77	2.00	-	-	2.10	-	249.65
MAISD	13.00	26.60	7.45	1.00	-	1.00	7.00	4.51	20.50	36.35	12.75	70.06	20.00	8.25	7.00	59.65	18.00	-	6.00	-	319.12
Totals	1,328.96	329.35	20.95	39.30	7.00	12.64	59.41	23.59	106.59	205.36	124.08	753.30	177.58	72.45	75.47	121.35	19.60	-	34.11	-	3,511.09

Source: 2016/17 Staffing Data from CEPI - December 2016 REP

School Personnel FTE by Position

Three-Year Comparison

District		Teachers	Instructional Aides	Instructional Coordinators	Guidance Counselors	Librarians/Media Specialists	Library/Media Support Staff	LEA Administrators	LEA Admin. Support Staff	School Administrators	School Admin. Support Staff	Student Support Services	Other Support Services	Special Ed Teachers	Special Ed Teacher Consultants	Special Ed Support Staff	Special Ed Other Support Staff	Career/Technical Teachers	Consultants	Directors & Supervisors	Coordinators	Total Employee FTE
Fruitport	2014	131.61	35.54	3.00	6.00	0.00	3.20	2.00	1.05	9.05	16.23	13.07	52.39	24.70	7.45	8.90	2.60	0.00	0.00	4.56	0.00	321.35
	2015	125.34	43.90	3.00	5.00	0.00	3.20	2.00	1.06	10.05	15.74	12.00	50.85	25.20	10.45	10.30	2.00	0.00	0.00	4.56	0.00	324.65
	2016	119.34	31.50	3.00	5.00	0.00	3.20	2.00	1.03	11.05	16.45	11.30	51.72	25.20	8.45	9.80	4.00	0.00	0.00	5.96	0.00	309.00
	Variance	(12.27)	(4.04)	0.00	(1.00)	0.00	0.00	0.00	(0.02)	2.00	0.22	(1.77)	(0.67)	0.50	1.00	0.90	1.40	0.00	0.00	1.40	0.00	(12.35)
Holton	2014	38.79	10.50	1.00	1.00	0.00	0.00	2.25	0.00	2.00	6.19	5.40	25.09	4.50	0.00	3.00	1.40	0.00	0.00	1.50	0.00	102.62
	2015	38.00	9.50	1.00	1.00	0.00	0.00	2.75	0.00	2.50	5.83	4.40	23.78	5.00	0.00	2.00	1.00	0.00	0.00	1.50	0.00	98.26
	2016	39.40	11.00	1.00	1.00	0.00	0.00	3.00	0.00	3.50	5.57	3.40	28.54	4.90	0.00	2.00	1.00	0.00	0.00	1.50	0.00	105.81
	Variance	0.61	0.50	0.00	0.00	0.00	0.00	0.75	0.00	1.50	(0.62)	(2.00)	3.45	0.40	0.00	(1.00)	(0.40)	0.00	0.00	0.00	0.00	3.19
Mona Shores	2014	182.71	43.80	1.00	5.00	2.00	0.00	4.00	0.90	12.00	23.23	1.00	90.95	7.00	17.50	6.00	0.00	1.00	0.00	2.00	0.00	400.09
	2015	177.26	46.00	1.00	5.00	2.00	0.00	6.00	1.90	12.00	23.93	0.00	81.56	7.00	17.40	6.00	0.00	1.00	0.00	0.00	0.00	388.05
	2016	176.48	48.98	3.00	5.00	1.00	0.00	7.00	1.90	12.00	23.58	0.51	90.14	4.00	20.40	5.00	0.00	1.00	0.00	0.00	0.00	399.99
	Variance	(6.23)	5.18	2.00	0.00	(1.00)	0.00	3.00	1.00	0.00	0.35	(0.49)	(0.81)	(3.00)	2.90	(1.00)	0.00	0.00	0.00	(2.00)	0.00	(0.10)
Montague	2014	68.30	15.33	0.00	3.00	0.00	1.86	1.00	2.40	3.80	5.73	3.75	23.78	9.00	2.00	2.00	0.88	0.60	0.00	3.40	0.00	146.83
	2015	66.80	14.22	0.50	3.00	0.00	1.44	1.00	3.80	3.50	4.79	2.80	25.80	9.00	2.00	2.00	0.00	0.60	0.00	3.40	0.00	144.65
	2016	61.65	13.73	0.50	3.00	0.00	1.44	1.00	3.90	3.00	4.55	1.76	30.64	12.00	2.00	2.00	0.00	0.60	0.00	4.25	0.00	146.02
	Variance	(6.65)	(1.60)	0.50	0.00	0.00	(0.42)	0.00	1.50	(0.80)	(1.18)	(1.99)	6.86	3.00	0.00	0.00	(0.88)	0.00	0.00	0.85	0.00	(0.81)
Muskegon	2014	193.21	95.46	4.00	6.00	1.00	2.00	5.10	1.00	20.50	20.77	25.31	126.85	37.60	12.71	11.00	0.00	0.00	0.00	3.40	0.00	565.91
	2015	187.11	100.94	0.00	6.00	1.00	3.00	4.90	3.00	20.68	26.42	34.60	132.68	31.40	13.30	10.00	2.60	0.00	0.00	4.00	0.00	581.03
	2016	185.88	57.08	0.00	4.00	1.00	3.00	3.90	3.00	18.77	23.63	35.47	120.98	27.65	9.20	11.00	2.00	0.00	0.00	4.00	0.00	510.56
	Variance	(7.33)	(38.38)	(4.00)	(2.00)	0.00	1.00	(1.20)	2.00	(1.73)	2.86	10.16	(5.87)	(9.95)	(3.51)	0.00	2.00	0.00	0.00	0.60	0.00	(55.35)
Muskegon Heights	2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
	2016	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Variance	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.00)	0.00	0.00
North Muskegon	2014	47.60	6.37	0.00	1.60	0.00	1.00	1.00	0.00	3.50	6.00	0.90	9.50	5.00	0.80	0.80	0.00	0.00	0.00	0.00	0.00	84.07
	2015	46.70	8.80	0.00	1.60	0.00	2.50	1.00	0.00	3.50	5.00	1.00	12.50	5.00	0.80	2.00	0.00	0.00	0.00	0.00	0.00	90.40
	2016	46.30	8.80	0.00	1.80	0.00	2.50	1.00	0.00	3.50	5.00	1.00	10.50	6.25	0.85	2.00	0.00	0.00	0.00	0.00	0.00	89.50
	Variance	(1.30)	2.43	0.00	0.20	0.00	1.50	0.00	0.00	0.00	(1.00)	0.10	1.00	1.25	0.05	1.20	0.00	0.00	0.00	0.00	0.00	5.43
Oakridge	2014	92.26	16.33	0.80	3.00	1.00	0.00	3.00	0.75	5.50	11.32	6.39	43.20	12.62	2.80	1.72	0.00	0.00	0.00	2.60	0.00	203.29
	2015	93.76	16.48	0.70	3.50	1.00	0.00	2.50	0.75	6.00	11.32	8.62		12.60	2.80	2.00	0.00	0.00	0.00	2.00	0.00	164.03
	2016	98.38	24.19	1.00	3.50	1.00	0.00	2.50	0.75	6.00	11.82	6.96	46.15	12.80	3.80	2.00	0.00	0.00	0.00	2.00	0.00	222.85
	Variance	6.12	7.86	0.20	0.50	0.00	0.00	(0.50)	0.00	0.50	0.50	0.57	2.95	0.18	1.00	0.28	0.00	0.00	0.00	(0.60)	0.00	19.56
Orchard View	2014	137.50	45.27	0.00	6.00	1.00	0.00	13.00	1.00	0.00	15.75	10.75	77.55	0.00	2.00	3.00	0.00	0.00	0.00	0.00	0.00	312.82
	2015	139.60	44.02	1.00	6.00	1.00	0.00	9.00	1.00	1.00	19.25	10.25	74.70	0.00	2.00	3.00	1.00	0.00	0.00	0.75	0.00	313.57
	2016	139.67	25.42	1.50	6.00	2.00	0.00	8.00	2.00	1.00	18.50	7.75	64.61	1.00	2.00	3.50	1.00	0.00	0.00	0.75	0.00	284.70
	Variance	2.17	(19.85)	1.50	0.00	1.00	0.00	(5.00)	1.00	1.00	2.75	(3.00)	(12.94)	1.00	0.00	0.50	1.00	0.00	0.00	0.75	0.00	(28.12)
Ravenna	2014	46.49	14.42	2.00	0.00	0.00	0.00	2.55	1.00	5.50	6.25	1.09	28.84	8.18	1.20	3.83	0.00	1.67	0.00	0.00	0.00	123.02
	2015	47.23	13.45	2.00	0.00	0.00	0.00	2.55	1.00	5.67	6.25	2.58	27.51	9.48	1.00	3.83	0.00	0.84	0.00	0.50	0.00	123.89
	2016	49.51	13.73	1.00	1.00	0.00	0.00	2.55	1.00	5.17	6.25	3.16	26.56	9.58	2.00	4.00	0.00	0.00	0.00	0.50	0.00	126.01
	Variance	3.02	(0.69)	(1.00)	1.00	0.00	0.00	0.00	0.00	(0.33)	0.00	2.07	(2.28)	1.40	0.80	0.17	0.00	(1.67)	0.00	0.50	0.00	2.99

Source: 2014/15, 2015/16 and 2016/17 Staffing Data from CEPI - December 2014, 2015 and 2016 REP

School Personnel FTE by Position

Three-Year Comparison

Continued

District		Teachers	Instructional Aides	Instructional Coordinators	Guidance Counselors	Librarians/Media Specialists	Library/Media Support Staff	LEA Administrators	LEA Admin. Support Staff	School Administrators	School Admin. Support Staff	Student Support Services	Other Support Services	Special Ed Teachers	Special Ed Teacher Consultants	Special Ed Support Staff	Special Ed Other Support Staff	Career/Technical Teachers	Consultants	Directors & Supervisors	Coordinators	Total Employee FTE
Reeths-Puffer	2014	175.47	0.30	0.00	5.00	1.00	2.00	8.00	1.10	10.68	20.76	8.78	73.45	28.90	9.00	10.30	42.10	0.00	0.00	6.12	0.00	402.96
	2015	176.65	0.10	0.00	5.00	1.00	1.50	9.00	1.20	9.80	21.01	7.93	87.70	29.20	8.00	10.50	45.17	0.00	0.00	6.00	0.00	419.76
	2016	169.45	0.10	0.00	5.00	1.00	1.50	7.25	1.10	9.80	21.56	8.12	95.75	30.20	8.00	12.40	45.70	0.00	0.00	6.00	0.00	422.93
	Variance	(6.02)	(0.20)	0.00	0.00	0.00	(0.50)	(0.75)	0.00	(0.88)	0.80	(0.66)	22.30	1.30	(1.00)	2.10	3.60	0.00	0.00	(0.12)	0.00	19.97
Whitehall	2014	117.40	38.45	1.00	2.00	0.00	0.00	2.20	2.00	7.60	25.70	11.45	38.76	11.50	0.60	6.00	5.70	0.00	0.00	1.05	0.00	271.41
	2015	127.50	60.00	2.00	2.00	0.00	0.00	3.20	2.00	6.10	25.25	16.10	72.70	11.50	1.00	7.00	6.60	0.00	0.00	1.05	0.00	344.00
	2016	125.90	45.50	1.50	2.00	0.00	0.00	3.20	2.00	6.80	22.60	16.50	66.90	15.00	1.00	8.00	6.00	0.00	0.00	1.05	0.00	323.95
	Variance	8.50	7.05	0.50	0.00	0.00	0.00	1.00	0.00	(0.80)	(3.10)	5.05	28.14	3.50	0.40	2.00	0.30	0.00	0.00	0.00	0.00	52.54
Subtotal Locals	2014	1,231.34	321.77	12.80	38.60	6.00	10.06	44.10	11.20	80.13	157.93	87.89	590.36	149.00	56.06	56.55	52.68	3.27	0.00	25.63	0.00	2,935.37
	2015	1,225.95	357.41	11.20	38.10	6.00	11.64	43.90	15.71	80.80	164.79	100.28	#VALUE!	145.38	58.75	58.63	58.37	2.44	0.00	24.76	0.00	2,993.89
	2016	1,211.96	280.03	12.50	37.30	6.00	11.64	42.40	16.68	80.59	159.51	95.93	632.49	148.58	57.70	61.70	59.70	1.60	0.00	26.01	0.00	2,942.32
	Variance	(19.38)	(41.74)	(0.30)	(1.30)	0.00	1.58	(1.70)	5.48	0.46	1.58	8.04	42.13	(0.42)	1.64	5.15	7.02	(1.67)	0.00	0.38	0.00	6.95
Muskegon Covenant	2014	2.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	3.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00
	2015	2.50	1.00	0.00	0.00	0.00	0.00	1.00	0.00	3.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50
	2016	7.00	1.00	0.00	0.00	0.00	0.00	0.50	0.00	1.50	1.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.50
	Variance	5.00	1.00	0.00	0.00	0.00	0.00	(0.50)	0.00	(1.50)	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50
Muskegon Hts Academy	2014	42.00	9.50	2.93	1.00	0.00	1.00	4.40	1.40	2.00	4.00	8.07	24.30	4.00	7.20	5.60	3.20	0.00	0.00	1.60	0.00	122.20
	2015	33.83	11.50	2.00	1.00	0.00	0.00	2.40	1.40	3.00	3.00	5.50	25.25	4.00	5.20	4.60	2.70	0.00	0.00	1.60	0.00	106.98
	2016	34.00	10.00	1.00	1.00	0.00	0.00	2.40	1.40	2.00	4.00	8.90	23.00	3.00	5.20	3.80	2.00	0.00	0.00	2.10	0.00	103.80
	Variance	(8.00)	0.50	(1.93)	0.00	0.00	(1.00)	(2.00)	0.00	0.00	0.00	0.83	(1.30)	(1.00)	(2.00)	(1.80)	(1.20)	0.00	0.00	0.50	0.00	(18.40)
Muskegon Montessori	2014	5.00	2.00	0.00	0.00	0.00	0.00	0.20	0.00	1.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.20
	2015	5.00	3.00	0.00	0.00	0.00	0.00	0.10	0.00	1.10	1.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.70
	2016	6.00	1.20	0.00	0.00	0.00	0.00	0.10	0.00	1.00	1.00	0.00	0.70	1.00	0.10	0.12	0.00	0.00	0.00	0.00	0.00	11.22
	Variance	1.00	(0.80)	0.00	0.00	0.00	0.00	(0.10)	0.00	0.00	1.00	0.00	0.20	0.50	0.10	0.12	0.00	0.00	0.00	0.00	0.00	2.02
Three Oaks	2014	21.00	5.00	0.00	0.00	0.00	0.00	0.20	0.00	0.80	2.00	0.30	9.00	2.50	0.00	1.10	0.00	0.00	0.00	0.00	0.00	41.90
	2015	20.30	2.50	0.00	0.00	0.00	0.00	2.10	1.00	0.00	1.00	0.00	10.40	3.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	41.30
	2016	20.00	2.50	0.00	0.00	0.00	0.00	2.00	1.00	1.00	1.00	0.00	10.00	2.00	0.20	1.20	0.00	0.00	0.00	0.00	0.00	40.90
	Variance	(1.00)	(2.50)	0.00	0.00	0.00	0.00	1.80	1.00	0.20	(1.00)	(0.30)	1.00	(0.50)	0.20	0.10	0.00	0.00	0.00	0.00	0.00	(1.00)
Timberland	2014	35.26	7.73	0.00	0.00	1.00	0.00	4.26	0.00	0.00	2.50	0.00	11.38	3.00	1.00	1.43	0.00	0.00	0.00	0.00	0.00	67.56
	2015	37.50	9.27	0.00	0.00	1.00	0.00	4.26	0.00	0.00	2.50	0.00	11.94	3.00	1.00	3.00	0.00	0.00	0.00	0.00	0.00	73.47
	2016	37.00	8.02	0.00	0.00	1.00	0.00	5.01	0.00	0.00	2.50	3.00	17.05	3.00	1.00	1.65	0.00	0.00	0.00	0.00	0.00	79.23
	Variance	1.74	0.29	0.00	0.00	0.00	0.00	0.75	0.00	0.00	0.00	3.00	5.67	0.00	0.00	0.22	0.00	0.00	0.00	0.00	0.00	11.67
Subtotal Academics	2014	105.26	24.23	2.93	1.00	1.00	1.00	10.06	1.40	6.80	9.50	8.37	45.18	10.00	8.20	8.13	3.20	0.00	0.00	1.60	0.00	247.86
	2015	99.13	27.27	2.00	1.00	1.00	0.00	9.86	2.40	7.10	8.50	7.00	47.59	11.00	6.20	8.60	2.70	0.00	0.00	1.60	0.00	242.95
	2016	104.00	22.72	1.00	1.00	1.00	0.00	10.01	2.40	5.50	9.50	15.40	50.75	9.00	6.50	6.77	2.00	0.00	0.00	2.10	0.00	249.65
	Variance	(1.26)	(1.51)	(1.93)	0.00	0.00	(1.00)	(0.05)	1.00	(1.30)	0.00	7.03	5.57	(1.00)	(1.70)	(1.36)	(1.20)	0.00	0.00	0.50	0.00	1.79
MAISD	2014	7.00	13.66	9.15	1.00	0.00	1.00	7.00	6.25	20.00	34.05	4.60	47.07	21.00	5.25	7.00	58.25	20.00	0.00	7.00	0.00	269.28
	2015	9.00	14.36	8.45	1.00	0.00	1.00	7.00	6.25	19.50	35.54	9.40	50.91	22.00	5.25	7.00	58.80	19.00	0.00	6.00	0.00	280.46
	2016	13.00	26.60	7.45	1.00	0.00	1.00	7.00	4.51	20.50	36.35	12.75	70.06	20.00	8.25	7.00	59.65	18.00	0.00	6.00	0.00	319.12
	Variance	6.00	12.94	(1.70)	0.00	0.00	0.00	0.00	(1.74)	0.50	2.30	8.15	22.99	(1.00)	3.00	0.00	1.40	(2.00)	0.00	(1.00)	0.00	49.84
Totals	2014	1,343.60	359.66	24.88	40.60	7.00	12.06	61.16	18.85	106.93	201.48	100.86	682.61	180.00	69.51	71.68	114.13	23.27	0.00	34.23	0.00	3,452.51
Totals	2015	1,334.08	399.04	21.65	40.10	7.00	12.64	60.76	24.36	107.40	208.83	116.68	#VALUE!	178.38	70.20	74.23	119.87	21.44	0.00	32.36	0.00	3,517.30
Totals	2016	1,328.96	329.35	20.95	39.30	7.00	12.64	59.41	23.59	106.59	205.36	124.08	753.30	177.58	72.45	75.47	121.35	19.60	0.00	34.11	0.00	3,511.09
Variance		(14.64)	(30.31)	(3.93)	(1.30)	0.00	0.58	(1.75)	4.74	(0.34)	3.88	23.22	70.69	(2.42)	2.94	3.79	7.22	(3.67)	0.00	(0.12)	0.00	58.58

Source: 2014/15, 2015/16 and 2016/17 Staffing Data from CEPI - December 2014, 2015 and 2016 REP

School Personnel FTE vs. Enrollment FTE

Three-Year Comparison

District	Fiscal Year	Total Employee FTE	Total Enrollment FTE
Fruitport	2014-15	321.35	2,867
	2015-16	324.65	2,776
	2016-17	309.00	2,797
	Variance	(12.35)	(70)
Holton	2014-15	102.62	877
	2015-16	98.26	877
	2016-17	105.81	853
	Variance	3.19	(24)
Mona Shores	2014-15	400.09	3,739
	2015-16	388.05	3,804
	2016-17	399.99	3,846
	Variance	(0.10)	107
Montague	2014-15	146.83	1,517
	2015-16	144.65	1,480
	2016-17	146.02	1,507
	Variance	(0.81)	(10)
Muskegon	2014-15	565.91	4,331
	2015-16	581.63	4,140
	2016-17	510.56	4,155
	Variance	(55.35)	(176)
Muskegon Heights	2014-15	1.00	0
	2015-16	1.00	0
	2016-17	1.00	0
	Variance	0.00	0
North Muskegon	2014-15	84.07	1,011
	2015-16	90.40	1,040
	2016-17	89.50	1,034
	Variance	5.43	23
Oakridge	2014-15	203.29	2,012
	2015-16	213.17	2,053
	2016-17	222.85	2,028
	Variance	19.56	16
Orchard View	2014-15	312.82	2,470
	2015-16	313.57	2,437
	2016-17	284.70	2,409
	Variance	(28.12)	(61)
Ravenna	2014-15	123.02	1,096
	2015-16	123.89	1,085
	2016-17	126.01	1,054
	Variance	2.99	(42)
Reeths-Puffer	2014-15	402.96	3,853
	2015-16	419.76	3,783
	2016-17	422.93	3,808
	Variance	19.97	(45)
Whitehall	2014-15	271.41	2,087
	2015-16	344.00	2,102
	2016-17	323.95	2,141
	Variance	52.54	54
Subtotal Locals	2014-15	2,935.37	25,860
	2015-16	3,043.03	25,577
	2016-17	2,942.32	25,632
	Variance	6.95	(228)

Source: 2014/15, 2015/16 and 2016/17 Staffing Data from CEPI - December 2014, 2015 and 2016 REP
2016/17 Fall MEIS/SRSD

School Personnel FTE vs. Enrollment FTE Three-Year Comparison

Continued

District	Fiscal Year	Total Employee FTE	Total Enrollment FTE
Muskegon Covenant	2014-15	7.00	96
	2015-16	10.50	170
	2016-17	14.50	225
	Variance	7.50	129
Muskegon Hts Academy	2014-15	122.20	906
	2015-16	106.98	806
	2016-17	103.80	756
	Variance	(18.40)	(150)
Muskegon Montessori	2014-15	9.20	104
	2015-16	10.70	117
	2016-17	11.22	130
	Variance	2.02	26
Three Oaks	2014-15	41.90	390
	2015-16	41.30	403
	2016-17	40.90	395
	Variance	(1.00)	5
Timberland	2014-15	67.56	697
	2015-16	73.47	717
	2016-17	79.23	703
	Variance	11.67	6
Subtotal Academies	2014-15	247.86	2,193
	2015-16	242.95	2,213
	2016-17	249.65	2,209
	Variance	1.79	16
MAISD	2014-15	269.28	177
	2015-16	280.46	178
	2016-17	319.12	157
	Variance	49.84	(20)
Totals	2014-15	3,452.51	28,230
Totals	2015-16	3,566.44	27,968
Totals	2016-17	3,511.09	27,998
Variance		58.58	(232)

Source: 2014/15, 2015/16 and 2016/17 Staffing Data from CEPI - December 2014, 2015 and 2016 REP
2016/17 Fall MEIS/SRSD

Revenues and Expenditures Divided by Employee & Enrollment FTE Counts

Three-Year Comparison

District	Fiscal Year	Total Revenues	Total Expenditures	Total Employee FTE	Revenues Divided by Employee FTE Count	Expenditures Divided by Employee FTE Count	Total Enrollment FTE	Revenues Divided by Enrollment FTE Count	Expenditures Divided by Enrollment FTE Count
Fruitport	2014-15	29,416,467	29,627,050	321.35	91,540	92,196	2,867	10,260	10,334
	2015-16	28,796,879	28,744,078	324.65	88,701	88,539	2,776	10,374	10,354
	2016-17	28,698,749	28,572,081	309.00	92,876	92,466	2,797	10,261	10,215
Variance		\$ (717,718)	\$ (1,054,969)	(12.35)	\$ 1,336	\$ 271	(70)	\$ 0	\$ (119)
Holton	2014-15	8,158,920	8,204,551	102.62	79,506	79,951	877	9,303	9,355
	2015-16	8,318,298	8,118,262	98.26	84,656	82,620	877	9,485	9,257
	2016-17	8,239,525	8,226,981	105.81	77,871	77,752	853	9,659	9,645
Variance		\$ 80,605	\$ 22,430	3.19	\$ (1,635)	\$ (2,198)	(24)	\$ 356	\$ 290
Mona Shores	2014-15	34,465,976	34,647,836	400.09	86,146	86,600	3,739	9,218	9,267
	2015-16	35,143,010	34,284,732	388.05	90,563	88,351	3,804	9,238	9,013
	2016-17	35,840,703	36,311,675	399.99	89,604	90,781	3,846	9,319	9,441
Variance		\$ 1,374,727	\$ 1,663,839	(0.10)	\$ 3,458	\$ 4,181	107	\$ 101	\$ 175
Montague	2014-15	13,771,861	13,947,595	146.83	93,795	94,991	1,517	9,078	9,194
	2015-16	13,895,912	13,673,259	144.65	96,066	94,527	1,480	9,389	9,239
	2016-17	14,269,305	13,912,871	146.02	97,722	95,281	1,507	9,469	9,232
Variance		\$ 497,444	\$ (34,724)	(0.81)	\$ 3,927	\$ 289	(10)	\$ 390	\$ 39
Muskegon	2014-15	49,943,754	49,994,305	565.91	88,254	88,343	4,331	11,532	11,543
	2015-16	49,465,554	49,200,775	581.63	85,046	84,591	4,140	11,948	11,884
	2016-17	47,194,478	46,018,310	510.56	92,437	90,133	4,155	11,358	11,075
Variance		\$ (2,749,276)	\$ (3,975,995)	(55.35)	\$ 4,183	\$ 1,790	(176)	\$ (173)	\$ (468)

Revenues and Expenditures Divided by Employee & Enrollment FTE Counts
Three-Year Comparison

Continued

District	Fiscal Year	Total Revenues	Total Expenditures	Total Employee FTE	Revenues Divided by Employee FTE Count	Expenditures Divided by Employee FTE Count	Total Enrollment FTE	Revenues Divided by Enrollment FTE Count	Expenditures Divided by Enrollment FTE Count
North Muskegon	2014-15	8,867,152	8,958,938	84.07	105,473	106,565	1,011	8,771	8,861
	2015-16	9,040,958	9,085,332	90.40	100,011	100,501	1,040	8,693	8,736
	2016-17	9,324,580	9,446,167	89.50	104,185	105,544	1,034	9,018	9,136
Variance		\$ 457,428	\$ 487,229	5.43	\$ (1,287)	\$ (1,021)	23	\$ 246	\$ 274
Oakridge	2014-15	18,352,193	17,691,639	203.29	90,276	87,027	2,012	9,121	8,793
	2015-16	18,962,015	18,465,533	213.17	88,953	86,624	2,053	9,236	8,994
	2016-17	19,407,761	19,539,371	222.85	87,089	87,679	2,028	9,570	9,635
Variance		\$ 1,055,568	\$ 1,847,732	19.56	\$ (3,187)	\$ 653	16	\$ 449	\$ 842
Orchard View	2014-15	21,513,931	21,676,418	312.82	68,774	69,294	2,470	8,710	8,776
	2015-16	21,556,270	21,574,958	313.57	68,745	68,804	2,437	8,845	8,853
	2016-17	21,732,143	21,731,616	284.70	76,333	76,332	2,409	9,021	9,021
Variance		\$ 218,212	\$ 55,198	(28.12)	\$ 7,560	\$ 7,038	(61)	\$ 310	\$ 245
Ravenna	2014-15	10,966,098	10,675,136	123.02	89,141	86,776	1,096	10,006	9,740
	2015-16	10,759,397	10,882,298	123.89	86,846	87,838	1,085	9,916	10,030
	2016-17	11,408,641	11,644,172	126.01	90,538	92,407	1,054	10,824	11,048
Variance		\$ 442,543	\$ 969,036	2.99	\$ 1,397	\$ 5,630	(42)	\$ 819	\$ 1,308
Reeths-Puffer	2014-15	36,009,031	35,882,169	402.96	89,361	89,046	3,853	9,346	9,313
	2015-16	36,579,637	36,712,160	419.76	87,144	87,460	3,783	9,669	9,705
	2016-17	37,900,341	36,991,894	422.93	89,614	87,466	3,808	9,953	9,714
Variance		\$ 1,891,310	\$ 1,109,725	19.97	\$ 252	\$ (1,581)	(45)	\$ 607	\$ 402
Whitehall	2014-15	20,041,355	19,768,228	271.41	73,842	72,835	2,087	9,603	9,472
	2015-16	20,683,177	20,692,974	344.00	60,126	60,154	2,102	9,840	9,844
	2016-17	21,598,745	21,391,417	323.95	66,673	66,033	2,141	10,088	9,991
Variance		\$ 1,557,390	\$ 1,623,189	52.54	\$ (7,168)	\$ (6,803)	54	\$ 485	\$ 519
Subtotal Locals	2014-15	251,506,738	251,073,865	2,935.37	85,681	85,534	25,860	9,726	9,709
	2015-16	253,201,107	251,434,361	3,043.03	83,207	82,626	25,577	9,900	9,830
	2016-17	255,614,971	253,786,555	2,942.32	86,875	86,254	25,632	9,972	9,901
Variance		\$ 4,108,233	\$ 2,712,690	6.95	\$ 1,194	\$ 719	(228)	\$ 247	\$ 193

Revenues and Expenditures Divided by Employee & Enrollment FTE Counts

Three-Year Comparison

Continued

District	Fiscal Year	Total Revenues	Total Expenditures	Total Employee FTE	Revenues Divided by Employee FTE Count	Expenditures Divided by Employee FTE Count	Total Enrollment FTE	Revenues Divided by Enrollment FTE Count	Expenditures Divided by Enrollment FTE Count
Muskegon Covenant	2014-15	1,938,978	1,600,025	7.00	276,997	228,575	96	20,198	16,667
	2015-16	1,759,550	1,499,916	10.50	167,576	142,849	170	10,350	8,823
	2016-17	2,089,622	1,831,476	14.50	144,112	126,309	225	9,287	8,140
Variance		\$ 150,644	\$ 231,451	7.50	\$ (132,885)	\$ (102,266)	129	\$ (10,910)	\$ (8,527)
Muskegon Heights	2014-15	10,124,121	9,106,005	122.20	82,849	74,517	906	11,175	10,051
	2015-16	9,481,863	8,591,458	106.98	88,632	80,309	806	11,764	10,659
	2016-17	7,715,501	7,733,171	103.80	74,330	74,501	756	10,206	10,229
Variance		\$ (2,408,620)	\$ (1,372,834)	(18.40)	\$ (8,518)	\$ (17)	(150)	\$ (969)	\$ 178
Muskegon Montessori	2014-15	995,232	843,003	9.20	108,177	91,631	104	9,570	8,106
	2015-16	1,287,359	1,066,001	10.70	120,314	99,626	117	11,003	9,111
	2016-17	1,157,528	1,032,143	11.22	103,166	91,991	130	8,904	7,940
Variance		\$ 162,296	\$ 189,140	2.02	\$ (5,011)	\$ 360	26	\$ (665)	\$ (166)
Three Oaks	2014-15	3,489,414	3,824,299	41.90	83,280	91,272	390	8,947	9,806
	2015-16	3,694,828	3,311,566	41.30	89,463	80,183	403	9,168	8,217
	2016-17	3,787,016	3,311,566	40.90	92,592	80,967	395	9,587	8,384
Variance		\$ 297,602	\$ (512,733)	(1.00)	\$ 9,314	\$ (10,305)	5	\$ 640	\$ (1,422)
Timberland	2014-15	6,141,123	6,149,038	67.56	90,899	91,016	697	8,811	8,822
	2015-16	6,482,012	6,494,982	73.47	88,227	88,403	717	9,040	9,059
	2016-17	6,637,380	6,494,982	79.23	83,774	81,976	703	9,442	9,239
Variance		\$ 496,257	\$ 345,944	11.67	\$ (7,124)	\$ (9,041)	6	\$ 631	\$ 417
Totals	2014-15	\$ 274,195,606	\$ 272,596,235	3,183.23			28,053		
Averages	2014-15				\$ 99,894	\$ 95,665		\$ 10,228	\$ 9,881
Totals	2015-16	\$ 275,906,719	\$ 272,398,284	3,285.98			27,790		
Averages	2015-16				\$ 93,192	\$ 88,836		\$ 9,873	\$ 9,486
Totals	2016-17	\$ 277,002,018	\$ 274,189,893	3,191.97			27,841		
Averages	2016-17				\$ 91,432	\$ 88,601		\$ 9,748	\$ 9,505
Variance		\$ 2,806,412	\$ 1,593,658	8.74	\$ (8,462)	\$ (7,064)	(212)	\$ (479)	\$ (376)

MAISD is not listed because their Enrollment FTE is not comparable to districts.

PESG Estimated Savings

Five-Year Comparison

District	Fiscal Year	Gross Pay Reported	Admin Fee	Contracted Amount	FICA 7.65%	Retirement	Local Cost Without PESG	Annual Savings	Total Savings
Fruitport	2012/13	403,542	74,575	478,117	30,871	98,141	532,554	54,438	
	2013/14	498,452	92,114	590,566	38,132	123,566	660,150	69,584	
	2014/15	492,141	90,948	583,089	37,649	126,874	656,664	73,575	
	2015/16	561,595	100,862	662,457	42,962	144,779	749,336	86,879	
	2016/17	661,686	118,442	780,128	50,619	165,025	877,330	97,202	\$ 381,678
Holton	2012/13	86,880	16,055	102,935	6,646	21,129	114,656	11,720	
	2013/14	88,010	16,264	104,274	6,733	21,818	116,560	12,286	
	2014/15	102,509	18,944	121,453	7,842	26,427	136,778	15,325	
	2015/16	114,661	20,593	135,254	8,772	29,560	152,992	17,738	
	2016/17	93,593	16,753	110,346	7,160	23,342	124,095	13,749	\$ 70,818
Mona Shores	2012/13	353,895	65,400	419,295	27,073	86,067	467,035	47,740	
	2013/14	326,004	60,246	386,250	24,939	80,816	431,760	45,510	
	2014/15	354,410	65,495	419,905	27,112	91,367	472,889	52,984	
	2015/16	302,532	54,335	356,867	23,144	77,993	403,668	46,802	
	2016/17	375,312	67,181	442,493	28,711	93,603	497,626	55,133	\$ 248,170
Montague	2012/13	102,071	18,863	120,934	7,808	24,824	134,703	13,769	
	2013/14	121,474	22,448	143,922	9,293	30,113	160,880	16,958	
	2014/15	101,555	18,767	120,322	7,769	26,181	135,505	15,182	
	2015/16	126,412	22,704	149,116	9,671	32,589	168,672	19,556	
	2016/17	170,769	30,568	201,337	13,064	42,590	226,423	25,086	\$ 90,551
Muskegon	2012/13	1,143,159	211,256	1,354,415	87,452	278,016	1,508,627	154,212	
	2013/14	1,066,859	197,156	1,264,015	81,615	264,474	1,412,948	148,934	
	2014/15	501	93	594	38	129	668	75	
	2015/16	-	-	-	-	-	-	-	
	2016/17	-	-	-	-	-	-	-	\$ 303,221
North Muskegon	2012/13	49,039	9,062	58,101	3,751	11,926	64,717	6,615	
	2013/14	50,982	9,421	60,403	3,900	12,638	67,521	7,117	
	2014/15	51,153	9,453	60,606	3,913	13,187	68,253	7,647	
	2015/16	69,529	12,487	82,016	5,319	17,925	92,773	10,756	
	2016/17	88,213	15,790	104,003	6,748	22,000	116,961	12,958	\$ 45,094
Oakridge	2012/13	209,270	38,673	247,943	16,009	50,894	276,174	28,231	
	2013/14	208,708	38,569	247,277	15,966	51,739	276,413	29,136	
	2014/15	193,996	35,850	229,846	14,841	50,012	258,849	29,002	
	2015/16	200,583	36,025	236,608	15,345	51,710	267,638	31,030	
	2016/17	187,258	33,519	220,777	14,325	46,702	248,285	27,508	\$ 144,907
			Admin Fee			Retirement			
			12/13 18.48%			12/13 24.32%			
			13/14 18.48%			13/14 24.79% *			
			14/15 18.48%			14/15 25.78% *			
			15/16 17.96%			15/16 25.78% *			
			16/17 17.90%			16/17 24.94% *			

PESG Estimated Savings Five-Year Comparison

Continued

District	Fiscal Year	Gross Pay Reported	Admin Fee	Contracted Amount	FICA 7.65%	Retirement	Local Cost Without PESG	Annual Savings	Total Savings
Orchard View	2012/13	463,216	85,602	548,818	35,436	112,654	611,306	62,488	
	2013/14	552,604	102,121	654,725	42,274	136,991	731,869	77,144	
	2014/15	717,934	132,674	850,608	54,922	185,083	957,939	107,331	
	2015/16	647,435	116,279	763,714	49,529	166,909	863,873	100,158	
	2016/17	920,573	164,782	1,085,355	70,424	229,591	1,220,588	135,233	\$ 482,354
Ravenna	2012/13	87,858	16,236	104,094	6,721	21,367	115,946	11,852	
	2013/14	101,818	18,816	120,634	7,789	25,241	134,848	14,214	
	2014/15	89,955	16,624	106,579	6,882	23,190	120,027	13,448	
	2015/16	90,060	16,175	106,235	6,890	23,217	120,167	13,932	
	2016/17	67,060	12,004	79,064	5,130	16,725	88,915	9,851	\$ 63,297
Reeths-Puffer	2012/13	510,218	94,288	604,506	39,032	124,085	673,335	68,828	
	2013/14	346,909	64,109	411,018	26,539	85,999	459,446	48,428	
	2014/15	320,839	59,291	380,130	24,544	82,712	428,095	47,965	
	2015/16	418,576	75,176	493,752	32,021	107,909	558,506	64,754	
	2016/17	294,840	52,776	347,616	22,555	73,533	390,928	43,312	\$ 273,288
Whitehall	2012/13	187,199	34,594	221,793	14,321	45,527	247,047	25,253	
	2013/14	141,788	26,202	167,990	10,847	35,149	187,784	19,794	
	2014/15	102,960	19,027	121,987	7,876	26,543	137,380	15,393	
	2015/16	141,880	25,482	167,362	10,854	36,577	189,310	21,949	
	2016/17	117,719	21,072	138,791	9,006	29,359	156,084	17,293	\$ 99,681
Three Oaks	2012/13	15,530	2,870	18,400	1,188	3,777	20,495	2,095	
	2013/14	23,650	4,371	28,021	1,809	5,863	31,322	3,302	
	2014/15	19,213	3,551	22,764	1,470	4,953	25,636	2,872	
	2015/16	8,671	1,557	10,228	663	2,235	11,570	1,341	
	2016/17	1,680	301	1,981	129	419	2,228	247	\$ 9,857
WayPoint	2012/13	9,080	1,678	10,758	695	2,208	11,983	1,225	
	2013/14	-	-	-	-	-	-	-	
	2014/15	-	-	-	-	-	-	-	
	2015/16	-	-	-	-	-	-	-	
	2016/17	-	-	-	-	-	-	-	\$ 1,225
MAISD	2012/13	373,357	68,996	442,353	28,562	90,800	492,719	50,366	
	2013/14	366,799	67,784	434,583	28,060	90,929	485,789	51,205	
	2014/15	406,997	75,213	482,210	31,135	104,924	543,056	60,846	
	2015/16	381,465	68,511	449,976	29,182	98,342	508,989	59,013	
	2016/17	1,056,142	189,049	1,245,191	80,795	263,402	1,400,339	155,148	\$ 376,578
Totals	2012/13	3,994,314	738,149	4,732,463	305,565	971,417	5,271,296	538,833	
	2013/14	3,894,057	719,622	4,613,679	297,895	965,337	5,157,289	543,610	
	2014/15	2,954,163	545,929	3,500,092	225,993	761,583	3,941,740	441,647	
	2015/16	3,063,399	550,186	3,613,585	234,350	789,744	4,087,493	473,908	
	2016/17	4,034,845	722,237	4,757,082	308,666	1,006,290	5,349,801	592,719	\$ 2,590,717
Five-Year Totals		\$ 17,940,778	\$ 3,276,124	\$ 21,216,902	\$ 1,372,470	\$ 4,494,372	\$ 23,807,619	\$ 2,590,717	
			Admin Fee			Retirement			
			12/13 18.48%			12/13 24.32%			
			13/14 18.48%			13/14 24.79% *			
			14/15 18.48%			14/15 25.78% *			
			15/16 17.96%			15/16 25.78%*			
			16/17 17.90%			16/17 24.94%*			

* Does not include 147c

Financial
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General Fund Revenues by District 2016/2017

District	Local Sources		State Sources		Federal Sources		Incoming Transfers and Other Transactions		Total Revenues
	Total	%	Total	%	Total	%	Total	%	
Fruitport	\$ 4,746,638	16.54%	\$ 21,625,553	75.35%	\$ 2,256,951	7.86%	\$ 69,607	0.24%	\$ 28,698,749
Holton	1,073,191	13.02%	6,695,403	81.26%	462,132	5.61%	8,799	0.11%	8,239,525
Mona Shores	4,717,166	13.16%	29,104,527	81.21%	942,081	2.63%	1,076,929	3.00%	35,840,703
Montague	3,345,914	23.45%	10,321,707	72.34%	550,684	3.86%	51,000	0.36%	14,269,305
Muskegon	6,639,567	14.07%	34,165,398	72.39%	5,887,270	12.47%	502,243	1.06%	47,194,478
North Muskegon	957,501	10.27%	8,222,892	88.19%	125,187	1.34%	19,000	0.20%	9,324,580
Oakridge	1,765,358	9.10%	16,921,495	87.19%	691,408	3.56%	29,500	0.15%	19,407,761
Orchard View	3,253,202	14.97%	17,545,824	80.74%	933,117	4.29%	-	0.00%	21,732,143
Ravenna	1,217,142	10.67%	8,955,593	78.50%	256,700	2.25%	979,206	8.58%	11,408,641
Reeths-Puffer	4,688,427	12.37%	30,642,906	80.85%	2,202,131	5.81%	366,877	0.97%	37,900,341
Whitehall	3,732,646	17.28%	16,876,990	78.14%	913,630	4.23%	75,479	0.35%	21,598,745
Subtotal Locals	36,136,752	14.14%	\$ 201,078,288	78.66%	15,221,291	5.95%	\$ 3,178,640	1.24%	\$ 255,614,971
Muskegon Covenant	123,387	5.90%	1,785,480	85.45%	180,755	8.65%	-	0.00%	2,089,622
Muskegon Hts Academy	117,512	1.52%	6,392,034	82.85%	931,291	12.07%	274,664	3.56%	7,715,501
Muskegon Montessori	70,112	6.06%	997,393	86.17%	78,296	6.76%	11,727	1.01%	1,157,528
Three Oaks	33,595	0.89%	3,294,506	86.99%	385,140	10.17%	73,775	1.95%	3,787,016
Timberland	150,136	2.26%	5,886,644	88.69%	555,148	8.36%	45,452	0.68%	6,637,380
Subtotal Academies	\$ 494,742	2.31%	\$ 18,356,057	85.83%	2,130,630	9.96%	\$ 405,618	1.90%	\$ 21,387,047
MAISD *	25,086,859	42.68%	14,865,465	25.29%	17,192,059	29.25%	1,629,030	2.77%	58,773,413
Total	\$ 61,718,353	18.38%	\$ 234,299,810	69.78%	\$ 34,543,980	10.29%	\$ 5,213,288	1.55%	\$ 335,775,431

* To maintain consistency, MAISD numbers include General Fund and Special Education Fund.

Source: 2016/17 Audited Financial Statements

General Fund Expenditures by District 2016/2017

District	Basic Instruction		Added Needs		Adult Education		Instructional Support		Support Instructional Support		Community Support		Outgoing Transfers and Other Transactions		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Fruitport	\$ 12,282,018	42.99%	\$ 4,800,448	16.80%	\$ 98,472	0.34%	\$ 5,920,881	20.72%	\$ 5,336,191	18.68%	\$ 71,155	0.25%	\$ 62,916	0.22%	\$ 28,572,081
Holton	3,386,002	41.16%	1,577,714	19.18%	-	0.00%	1,000,554	12.16%	2,108,078	25.62%	-	0.00%	154,633	1.88%	8,226,981
Mona Shores	20,113,139	55.39%	3,201,096	8.82%	-	0.00%	6,095,098	16.79%	6,782,282	18.68%	12,435	0.03%	107,625	0.30%	36,311,675
Montague	6,345,996	45.61%	2,470,164	17.75%	-	0.00%	1,905,041	13.69%	3,132,226	22.51%	1,922	0.01%	57,522	0.41%	13,912,871
Muskegon	20,903,151	45.42%	5,843,823	12.70%	-	0.00%	9,258,033	20.12%	9,619,576	20.90%	271,797	0.59%	121,930	0.26%	46,018,310
North Muskegon	5,395,242	57.12%	956,789	10.13%	15,022	0.16%	1,243,931	13.17%	1,809,019	19.15%	26,164	0.28%	-	0.00%	9,446,167
Oakridge	9,672,720	49.50%	2,630,698	13.46%	-	0.00%	3,060,153	15.66%	4,141,295	21.19%	19,505	0.10%	15,000	0.08%	19,539,371
Orchard View	11,068,418	50.93%	3,673,015	16.90%	-	0.00%	2,982,333	13.72%	3,903,317	17.96%	14,267	0.07%	90,266	0.42%	21,731,616
Ravenna	4,656,922	39.99%	2,015,384	17.31%	-	0.00%	1,875,043	16.10%	3,002,077	25.78%	4,754	0.04%	89,992	0.77%	11,644,172
Reeths-Puffer	17,665,254	47.75%	5,166,678	13.97%	-	0.00%	6,949,724	18.79%	7,028,939	19.00%	42,200	0.11%	139,099	0.38%	36,991,894
Whitehall	10,608,137	49.59%	3,238,077	15.14%	231,459	1.08%	3,386,451	15.83%	3,830,691	17.91%	-	0.00%	96,602	0.45%	21,391,417
Subtotal Locals	\$ 122,096,999	48.11%	\$ 35,573,886	14.02%	\$ 344,953	0.14%	\$ 43,677,242	17.21%	\$ 50,693,691	19.97%	\$ 464,199	0.18%	\$ 935,585	0.37%	\$ 253,786,555
Muskegon Covenant	325,415	17.77%	320,775	17.51%	-	0.00%	310,434	16.95%	874,852	47.77%	-	0.00%	-	0.00%	1,831,476
Muskegon Hts Academy	1,825,573	23.61%	882,617	11.41%	-	0.00%	1,723,492	22.29%	2,843,337	36.77%	42,734	0.55%	415,418	5.37%	7,733,171
Muskegon Montessori	329,431	31.92%	122,206	11.84%	-	0.00%	181,698	17.60%	276,099	26.75%	7,984	0.77%	114,725	11.12%	1,032,143
Three Oaks	1,320,462	34.19%	353,104	9.14%	-	0.00%	711,219	18.41%	1,072,414	27.77%	-	0.00%	404,984	10.49%	3,862,183
Timberland	2,155,202	32.44%	1,140,935	17.18%	-	0.00%	1,047,262	15.77%	2,299,544	34.62%	-	0.00%	-	0.00%	6,642,943
Subtotal Academies	\$ 5,956,083	28.23%	\$ 2,819,637	13.36%	\$ -	0.00%	\$ 3,974,105	18.83%	\$ 7,366,246	34.91%	\$ 50,718	0.24%	\$ 935,127	4.43%	\$ 21,101,916
MAISD *	1,149,882	1.96%	5,869,982	10.01%	184,456	0.31%	10,282,460	17.54%	24,336,528	41.51%	25,071	0.04%	16,773,626	28.61%	58,622,005
Total	\$ 129,202,964	38.74%	\$ 44,263,505	13.27%	\$ 529,409	0.16%	\$ 57,933,807	17.37%	\$ 82,396,465	24.71%	\$ 539,988	0.16%	\$ 18,644,338	5.59%	\$ 333,510,476

* To maintain consistency, MAISD numbers include General Fund and Special Education Fund.

Source: 2016/17 Audited Financial Statements

Fund Balance - General Fund
2016/2017

District	Beginning Fund Balance July 1, 2016	Revenues	Expenditures	Surplus or Deficit	Ending Fund Balance June 30, 2017	Fund Balance as a % of Expenditures
Fruitport	\$ 2,405,834	\$ 28,698,749	\$ 28,572,081	\$ 126,668	\$ 2,532,502	8.86%
Holton	615,136	8,239,525	8,226,981	12,544	627,680	7.63%
Mona Shores	3,149,816	35,840,703	36,311,675	(470,972)	2,678,844	7.38%
Montague	534,719	14,269,305	13,912,871	356,434	891,153	6.41%
Muskegon	1,983,549	47,194,478	46,018,310	1,176,168	3,159,717	6.87%
North Muskegon	1,046,765	9,324,580	9,446,167	(121,587)	925,178	9.79%
Oakridge	2,042,086	19,407,761	19,539,371	(131,610)	1,910,476	9.78%
Orchard View	1,389,329	21,732,143	21,731,616	527	1,389,856	6.40%
Ravenna	703,923	11,408,641	11,644,172	(235,531)	468,392	4.02%
Reeths-Puffer	2,767,969	37,900,341	36,991,894	908,447	3,676,416	9.94%
Whitehall	2,139,902	21,598,745	21,391,417	207,328	2,347,230	10.97%
Subtotal Locals	\$ 18,779,028	\$ 255,614,971	\$ 253,786,555	\$ 1,828,416	\$ 20,607,444	8.12%
Muskegon Covenant	697,001	2,089,622	1,831,476	258,146	955,147	52.15%
Muskegon Hts Academy	1,242,917	7,715,501	7,733,171	(17,670)	1,225,247	15.84%
Muskegon Montessori	66,340	1,157,528	1,032,143	125,385	191,725	18.58%
Three Oaks	1,211,482	3,787,016	3,862,183	(75,167)	1,136,315	29.42%
Timberland	23,461	6,637,380	6,642,943	(5,563)	17,898	0.27%
Subtotal Academies	\$ 3,241,201	\$ 21,387,047	\$ 21,101,916	\$ 285,131	\$ 3,526,332	16.71%
MAISD *	6,253,009	58,773,413	58,622,005	151,408	6,404,417	10.92%
Total	\$ 28,273,238	\$ 335,775,431	\$ 333,510,476	\$ 2,264,955	\$ 30,538,193	9.16%

* To maintain consistency, MAISD numbers include General Fund and Special Education Fund.

Change in Fund Balance - General Fund
2012/13 - 2016/17

District	Fund Balance 2012/13	Fund Balance 2013/14	Fund Balance 2014/15	Fund Balance 2015/16	Fund Balance 2016/17	Change over 5 Years	Percent
Fruitport	\$ 2,896,115	\$ 2,569,780	\$ 2,353,033	\$ 2,405,834	\$ 2,532,502	(363,613)	-12.56%
Holton	735,382	460,731	415,100	615,136	627,680	(107,702)	-14.65%
Mona Shores	2,047,068	2,473,398	2,291,538	3,149,816	2,678,844	631,776	30.86%
Montague	329,123	487,800	312,066	534,719	891,153	562,030	170.77%
Muskegon	(1,169,872)	1,769,322	1,718,770	1,983,549	3,159,717	4,329,589	370.09%
North Muskegon	1,017,795	1,182,925	1,091,139	1,046,765	925,178	(92,617)	-9.10%
Oakridge	872,058	885,049	1,545,603	2,042,086	1,910,476	1,038,418	119.08%
Orchard View	1,430,237	1,570,504	1,408,017	1,389,329	1,389,856	(40,381)	-2.82%
Ravenna	629,049	535,863	826,825	703,924	468,392	(160,657)	-25.54%
Reeths-Puffer	3,086,874	2,773,630	2,900,492	2,767,969	3,676,416	589,542	19.10%
Whitehall	1,317,569	1,876,572	2,149,699	2,139,902	2,347,230	1,029,661	78.15%
Subtotal Locals	\$ 13,191,398	\$ 16,585,574	\$ 17,012,282	\$ 18,779,029	\$ 20,607,444	\$ 7,416,046	56.22%
Muskegon Covenant	-	-	338,953	697,001	955,147	955,147	0.00%
Muskegon Hts Academy	964	(665,604)	352,512	1,242,917	1,225,247	1,224,283	0.00%
Muskegon Montessori	-	(307,247)	(155,018)	66,340	191,725	191,725	0.00%
Three Oaks	844,891	1,163,105	828,220	1,211,482	1,136,315	291,424	34.49%
Timberland	50,682	44,346	36,431	23,461	17,898	(32,784)	-64.69%
Subtotal Academies	\$ 896,537	\$ 234,600	\$ 1,401,098	\$ 3,241,201	\$ 3,526,332	\$ 2,629,795	293.33%
MAISD *	7,077,512	7,039,621	5,979,853	6,253,009	6,404,417	(673,095)	-9.51%
Total	\$ 21,165,447	\$ 23,859,795	\$ 24,393,233	\$ 28,273,239	\$ 30,538,193	\$ 9,372,746	44.28%

* To maintain consistency, MAISD numbers include General Fund and Special Education Fund.

Source: 2012/13 - 2016/17 Audited Financial Statements

General Fund Expenditures per State Aid Membership
2016/2017

District	2016/17 State Aid Membership	Basic Instruction	Added Needs	Adult Education	Instructional Support	Non- Instructional Support	Community Support	Outgoing Transfers	Totals
Fruitport	2,794.67	\$ 4,395	\$ 1,718	\$ 35	\$ 2,119	\$ 1,909	\$ 25	\$ 23	\$ 10,224
Holton	856.17	3,955	1,843	-	1,169	2,462	-	181	9,609
Mona Shores	3,842.08	5,235	833	-	1,586	1,765	3	28	9,451
Montague	1,500.88	4,228	1,646	-	1,269	2,087	1	38	9,270
Muskegon	4,196.94	4,981	1,392	-	2,206	2,292	65	29	10,964
North Muskegon	1,034.43	5,216	925	15	1,203	1,749	25	-	9,132
Oakridge	2,028.21	4,769	1,297	-	1,509	2,042	10	7	9,634
Orchard View	2,406.99	4,598	1,526	-	1,239	1,622	6	38	9,027
Ravenna	1,056.28	4,409	1,908	-	1,775	2,842	5	85	11,025
Reeths-Puffer	3,802.75	4,645	1,359	-	1,828	1,848	11	37	9,728
Whitehall	2,135.47	4,968	1,516	108	1,586	1,794	-	45	10,017
Average Locals	2,332.26	\$ 4,673	\$ 1,451	\$ 14	\$ 1,590	\$ 2,038	\$ 14	\$ 46	\$ 9,825
Muskegon Covenant	222.22	1,464	1,444	-	1,397	3,937	-	-	8,242
Muskegon Hts Academy	760.98	2,399	1,160	-	2,265	3,736	56	546	10,162
Muskegon Montessori	128.33	2,567	952	-	1,416	2,151	62	894	8,043
Three Oaks	395.66	3,337	892	-	1,798	2,710	-	1,024	9,761
Timberland	702.85	3,066	1,623	-	1,490	3,272	-	-	9,451
Average Academies	442.01	\$ 2,567	\$ 1,214	\$ -	\$ 1,673	\$ 3,161	\$ 24	\$ 493	\$ 9,132
County Average	1,741.56	\$ 4,015	\$ 1,377	\$ 10	\$ 1,616	\$ 2,389	\$ 17	\$ 186	\$ 9,609

Source: August 2017 State Aid Financial Status Report - Blended Count

General Fund Expenditures per State Aid Membership
Five-Year Comparison

District	2012/13	2013/14	2014/15	2015/16	2016/17	Difference	Percent Difference
Fruitport	\$ 9,463	\$ 9,882	\$ 10,344	\$ 10,332	\$ 10,224	\$ 761	8.04%
Holton	10,120	9,401	9,345	9,244	9,609	(511)	-5.05%
Mona Shores	8,812	8,730	9,266	9,027	9,451	639	7.25%
Montague	8,687	8,665	9,205	9,233	9,270	583	6.71%
Muskegon	11,823	10,843	11,568	11,833	10,964	(859)	-7.27%
North Muskegon	8,385	8,226	8,861	8,763	9,132	747	8.91%
Oakridge	8,428	8,850	8,796	9,016	9,634	1,206	14.31%
Orchard View	8,307	8,118	8,766	8,829	9,027	720	8.67%
Ravenna	9,134	9,319	9,746	10,022	11,025	1,891	20.70%
Reeths-Puffer	8,857	8,985	9,311	9,687	9,728	871	9.83%
Whitehall	8,676	8,891	9,459	9,848	10,017	1,341	15.46%
Average Locals	\$ 9,154	\$ 9,083	\$ 9,515	\$ 9,621	\$ 9,825	\$ 671	7.33%
Muskegon Covenant	-	-	13,218	8,088	8,242	8,242	0.00%
Muskegon Hts Academy	8,672	11,952	10,075	10,546	10,162	1,490	17.18%
Muskegon Montessori	9,900	15,707	8,783	9,359	8,043	(1,857)	-18.76%
Three Oaks	8,397	7,939	9,815	8,240	9,761	1,364	16.24%
Timberland	10,653	8,527	8,868	9,124	9,451	(1,202)	-11.28%
Average Academies	\$ 7,524	\$ 8,825	\$ 10,152	\$ 9,071	\$ 9,132	\$ 1,607	21.36%
County Average	\$ 8,645	\$ 9,002	\$ 9,714	\$ 9,449	\$ 9,609	\$ 964	11.15%

State Aid Membership Gross Allowance
2016-2017

District	2016/17 State Aid Membership	Taxable Valuations *	Taxable Valuations Per Membership	State Aid **	State Aid Per Membership
Fruitport	2,794.67	\$ 587,212,496	\$ 210,119	\$ 21,449,513	\$ 7,675
Holton	856.17	152,106,992	177,660	6,710,538	7,838
Mona Shores	3,842.08	818,777,464	213,108	29,139,163	7,584
Montague	1,500.88	341,735,147	227,690	10,381,307	6,917
Muskegon	4,196.94	516,686,943	123,110	34,183,479	8,145
North Muskegon	1,034.43	146,020,223	141,160	8,229,706	7,956
Oakridge	2,028.21	173,854,472	85,718	16,552,672	8,161
Orchard View	2,406.99	284,090,623	118,027	19,080,327	7,927
Ravenna	1,056.28	175,244,029	165,907	8,799,782	8,331
Reeths-Puffer	3,802.75	598,677,707	157,433	30,663,665	8,064
Whitehall	2,135.47	460,780,605	215,775	15,815,051	7,406
Subtotal Locals	25,654.87	\$ 4,255,186,701	\$ 165,863	\$ 201,005,202	\$ 7,835
Muskegon Covenant	222.22	-	-	1,785,480	8,035
Muskegon Hts Academy	760.98	-	-	6,281,069	8,254
Muskegon Montessori	128.33	-	-	1,020,887	7,955
Three Oaks	395.66	-	-	3,338,485	8,438
Timberland	702.85	-	-	5,814,584	8,273
Subtotal Academies	2,210.04	\$ -	\$ -	\$ 18,240,506	\$ 8,253
Total	27,864.91	\$ 4,255,186,701	\$ 152,708	\$ 219,245,707	\$ 7,868
MAISD	175.96	-	-	16,259,675	92,406
County & MAISD Total	28,040.87	\$ 4,255,186,701	\$ 151,749	\$ 235,505,383	\$ 8,399

*Source: Muskegon County Taxable Valuation Report

**Source: State Aid Report as of Payment Date 08/22/2017

Bonded Debt

June 30, 2017

District	Bond Issue Balances	Obligation Due Date Ranges	Debt Retirement Millages	Bonded Debt Per Blended FTE
Fruitport	\$ 33,014,971	2022-2046	3.00	\$ 11,814
Holton	11,225,656	2028-2030	7.00	13,111
Mona Shores	20,715,000	2019-2030	6.44	5,392
Montague	48,952,165	2018-2039	8.60	32,616
Muskegon	14,340,000	2021-2023	6.35	3,417
North Muskegon	17,878,866	2018-2039	7.82	17,284
Oakridge	17,342,995	2026-2034	7.70	8,551
Orchard View	42,306,269	2019-2039	8.06	17,576
Ravenna	26,435,000	2022-2039	7.60	25,027
Reeths-Puffer	77,571,301	2021-2033	10.39	20,399
Whitehall	39,105,000	2018-2035	7.00	18,312
MAISD	-		-	-
Total	\$ 348,887,223			
Average	\$ 31,717,020		7.27	\$ 15,773

Bond Issue Balance does not include Durant Bonds

Average does not include MAISD

Source: 2016/17 Audited Financial Statements

Source: MDE Website Most Current Millage Rates Available (Tax Year 2016 and Fiscal Year 2017)

Cash Flow Borrowing Costs
2017/2018

District	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
Fruitport	\$ 500,000	1.2500%	6,250	\$ 1,472	\$ -	\$ 7,722
Holton	1,700,000	1.4900%	25,330	2,720	-	28,050
Mona Shores	1,600,000	1.6400%	26,240	4,470	320	31,030
Montague	700,000	1.3900%	9,730	1,680	140	11,550
Muskegon	S 7,290,000	1.2700%	92,583	6,534	10,992	110,109
North Muskegon	975,000	1.4700%	14,333	2,161	-	16,494
Oakridge	S 2,100,000	1.2700%	26,670	-	3,167	29,837
Orchard View	3,000,000	1.6000%	48,000	3,851	-	51,851
Ravenna	S 1,600,000	1.2700%	20,320	4,336	3,944	28,600
Ravenna	1,000,000	1.4900%	14,900			14,900
Reeths-Puffer	5,800,000	1.3800%	80,040	6,677	1,000	87,717
Whitehall	2,500,000	1.5000%	37,500	5,375	-	42,875
MAISD	-		-	-	-	-
Total	\$ 28,765,000		\$ 401,896	\$ 39,276	\$ 19,563	\$ 460,735

S = District participated in the State's set aside loan program.

Cash Flow Borrowing Costs

Five-Year Comparison

District	Year	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
Fruitport	2013/14	-	-	-	-	-	-
	2014/15	\$ 1,200,000	1.0040%	\$ 12,048	\$ 2,200	\$ -	\$ 14,248
	2015/16	995,000	0.9700%	9,652	1,987	-	11,639
	2016/17	-	0.0000%	-	-	-	-
	2017/18	500,000	1.2500%	6,250	1,472	-	7,722
Five-Year Total		\$ 2,695,000		\$ 27,950	\$ 5,659	\$ -	\$ 33,609
Holton	S 2013/14	500,000	0.4300%	2,150	2,937	3,208	8,295
	S 2013/14	550,000	1.0500%	5,775	-	-	5,775
	S 2013/14	450,000	1.3780%	6,201	-	-	6,201
	S 2014/15	825,000	1.0500%	8,663	3,943	4,054	16,659
	S 2014/15	500,000	0.4200%	2,100	-	-	2,100
	S 2014/15	675,000	1.2350%	8,336	-	-	8,336
	S 2015/16	339,785	0.7600%	2,582	3,943	3,434	9,959
	S 2015/16	160,215	0.6400%	1,025	-	-	1,025
	S 2015/16	642,647	1.0800%	6,941	-	-	6,941
	S 2015/16	857,353	1.4625%	12,539	-	-	12,539
	S 2016/17	1,800,000	0.9500%	17,100	2,825	-	19,925
	2017/18	1,700,000	1.4900%	25,330	2,720	-	28,050
Five-Year Total		\$ 9,000,000		\$ 98,742	\$ 16,368	\$ 10,696	\$ 125,806
Mona Shores	2013/14	2,000,000	0.9000%	18,000	4,954	-	22,954
	2014/15	1,500,000	0.8000%	12,000	4,675	300	16,975
	2015/16	2,100,000	0.9800%	20,580	4,695	420	25,695
	2016/17	2,000,000	1.1500%	23,000	5,050	-	28,050
	2017/18	1,600,000	1.6400%	26,240	4,470	320	31,030
Five-Year Total		\$ 9,200,000		\$ 99,820	\$ 23,844	\$ 1,040	\$ 124,704
Montague	2013/14	2,750,000	1.5000%	41,250	3,612	650	45,512
	2014/15	995,000	1.0200%	10,149	1,987	199	12,335
	2015/16	1,400,000	1.0050%	14,070	2,480	280	16,830
	2016/17	1,500,000	1.0600%	15,900	2,512	300	18,712
	2017/18	700,000	1.3900%	9,730	1,680	140	11,550
Five-Year Total		\$ 7,345,000		\$ 91,099	\$ 12,271	\$ 1,569	\$ 104,939
Muskegon	S 2013/14	4,000,000	0.4300%	17,200	11,349	8,219	36,768
	S 2013/14	4,400,000	1.0500%	46,200	-	9,741	55,941
	S 2013/14	3,600,000	1.3780%	49,608	-	7,704	57,312
	S 2014/15	3,850,000	1.0500%	40,425	12,481	6,721	59,627
	S 2014/15	5,000,000	0.4200%	21,000	-	9,225	30,225
	S 2014/15	3,150,000	1.2350%	38,903	-	6,025	44,927
	S 2015/16	3,873,545	0.7600%	29,439	10,957	7,233	47,629
	S 2015/16	1,927,942	1.0500%	20,243	-	3,306	23,549
	S 2015/16	2,572,058	1.4625%	37,616	-	4,236	41,852
	S 2015/16	1,826,455	0.6400%	11,689	-	3,256	14,945
	S 2016/17	1,698,957	1.0000%	16,990	10,534	3,810	31,334
	S 2016/17	2,551,043	0.7600%	19,388	-	4,186	23,574
	S 2016/17	5,450,000	1.2000%	65,400	-	8,796	74,196
	S 2017/18	7,290,000	1.2700%	92,583	6,534	10,992	110,109
Five-Year Total		\$ 51,190,000		\$ 506,684	\$ 51,855	\$ 93,450	\$ 651,989

Cash Flow Borrowing Costs

Five-Year Comparison

Continued

District	Year	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
North Muskegon	S 2013/14	\$ 300,000	0.4300%	\$ 1,290	\$ 1,140	\$ 616	\$ 3,046
	S 2014/15	600,000	0.4200%	2,520	1,576	1,107	5,203
	S 2015/16	500,000	.0064/.0076%	2,708	1,767	920	5,395
	S 2016/17	850,000	1.1330%	9,631	2,203	1,599	13,433
	2017/18	975,000	1.4700%	14,333	2,161	-	16,494
Five-Year Total		\$ 3,225,000		\$ 30,481	\$ 8,847	\$ 4,242	\$ 43,570
Oakridge	S 2013/14	711,000	1.3780%	9,798	4,214	5,500	19,512
	S 2013/14	869,000	1.0500%	9,125	-	-	9,125
	S 2013/14	1,000,000	0.4300%	4,300	-	-	4,300
	S 2014/15	1,250,000	0.4200%	5,250	5,169	2,306	12,725
	S 2014/15	1,078,000	1.0500%	11,319	-	1,882	13,201
	S 2014/15	882,000	1.2350%	10,893	-	1,687	12,580
	2015/16	1,223,224	0.7600%	9,297	3,389	2,306	14,992
	2015/16	576,776	0.6400%	3,691	-	-	3,691
	S 2016/17	900,368	0.7600%	6,843	3,014	2,822	12,679
	S 2016/17	599,632	1.0000%	5,996	-	-	5,996
	S 2017/18	2,100,000	1.2700%	26,670	-	3,167	29,837
Five-Year Total		\$ 11,190,000		\$ 103,183	\$ 15,786	\$ 19,670	\$ 138,639
Orchard View	S 2013/14	3,500,000	0.8400%	29,400	4,053	-	33,453
	2014/15	3,500,000	0.6500%	22,750	4,149	4,849	31,748
	2015/16	3,500,000	0.9900%	34,650	4,149	-	38,799
	2016/17	3,000,000	1.0600%	31,800	3,851	-	35,651
	2017/18	3,000,000	1.6000%	48,000	3,851	-	51,851
Five-Year Total		\$ 16,500,000		\$ 166,600	\$ 20,053	\$ 4,849	\$ 191,502
Ravenna	S 2013/14	2,200,000	0.4300%	9,460	3,792	4,609	17,861
	S 2014/15	2,100,000	1.0500%	22,050	4,078	3,858	29,986
	S 2015/16	2,500,000	0.6400%	16,000	4,619	4,420	25,039
	S 2016/17	639,607	1.0000%	6,396	4,619	4,463	15,478
	S 2016/17	960,393	0.7600%	7,299	-	-	7,299
	S 2016/17	900,000	1.2000%	10,800	-	-	10,800
	S 2017/18	1,600,000	1.2700%	20,320	4,336	3,944	28,600
	2017/18	1,000,000	1.4900%	14,900			14,900
Five-Year Total		\$ 11,900,000		\$ 107,225	\$ 21,444	\$ 21,294	\$ 149,963

Cash Flow Borrowing Costs

Five-Year Comparison

Continued

District	Year	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
Reeths-Puffer	2013/14	\$ 4,800,000	0.8400%	\$ 40,320	\$ 5,780	\$ 1,000	\$ 47,100
	2014/15	4,800,000	0.7000%	33,600	4,925	960	39,485
	2015/16	6,000,000	1.0600%	63,600	5,694	1,000	70,294
	2016/17	6,000,000	1.0300%	61,800	6,833	1,000	69,633
	2017/18	5,800,000	1.3800%	80,040	6,677	1,000	87,717
Five-Year Total		\$ 27,400,000		\$ 279,360	\$ 29,909	\$ 4,960	\$ 314,229
Whitehall	2013/14	4,250,000	0.8400%	35,700	4,493	5,343	45,536
	2014/15	3,750,000	0.7600%	28,500	6,238	-	34,738
	2015/16	3,250,000	1.0000%	32,500	5,862	-	38,362
	2016/17	2,750,000	1.0900%	29,975	5,538	-	35,513
	2017/18	2,500,000	1.5000%	37,500	5,375	-	42,875
Five-Year Total		\$ 16,500,000		\$ 164,175	\$ 27,506	\$ 5,343	\$ 197,024
MAISD	2013/14	-	-	-	-	-	-
	2014/15	-	-	-	-	-	-
	2015/16	-	-	-	-	-	-
	2016/17	-	-	-	-	-	-
	2017/18	-	-	-	-	-	-
Five-Year Total		\$ -		\$ -	\$ -	\$ -	\$ -
Total	2013/14	\$ 35,880,000		\$ 325,776	\$ 46,324	\$ 46,590	\$ 418,690
Total	2014/15	\$ 35,655,000		\$ 290,505	\$ 51,421	\$ 43,172	\$ 385,098
Total	2015/16	\$ 34,245,000		\$ 328,822	\$ 49,542	\$ 30,811	\$ 409,175
Total	2016/17	\$ 31,600,000		\$ 328,317	\$ 46,979	\$ 26,976	\$ 402,272
Total	2017/18	\$ 28,765,000		\$ 401,896	\$ 39,276	\$ 19,563	\$ 460,735
Five-Year Total		\$ 166,145,000		\$ 1,675,316	\$ 233,542	\$ 167,112	\$ 2,075,970

S = District participated in the State's set aside loan program.

Valuation and Tax Rates

Section 3 Index

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Taxable Value by Districts

2011/12 - 2016/17

	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Totals
2011/12	\$ 539,819,413	\$ 140,086,831	\$ 797,758,447	\$328,784,558	\$530,643,618	\$119,751,817	\$138,587,414	\$175,879,869	\$313,635,966	\$165,071,767	\$637,325,430	\$452,051,875	\$4,339,397,005
2012/13	\$ 541,811,364	\$ 142,011,651	\$ 792,035,432	\$332,583,097	\$505,635,537	\$113,781,675	\$139,678,614	\$169,681,707	\$304,478,146	\$163,855,048	\$599,068,900	\$455,441,203	\$4,260,062,374
	0.37%	1.37%	-0.72%	1.16%	-4.71%	-4.99%	0.79%	-3.52%	-2.92%	-0.74%	-6.00%	0.75%	-1.83%
2013/14	\$ 549,354,039	\$ 143,793,739	\$ 796,249,090	\$339,723,737	\$509,278,985	\$109,311,644	\$139,641,324	\$170,039,251	\$307,605,890	\$178,319,001	\$596,896,720	\$473,854,267	\$4,314,067,687
	1.39%	1.25%	0.53%	2.15%	0.72%	-3.93%	-0.03%	0.21%	1.03%	8.83%	-0.36%	4.04%	1.27%
2014/15	\$ 534,703,445	\$ 148,182,960	\$ 812,681,538	\$346,778,804	\$519,333,923	\$102,084,480	\$142,121,199	\$174,114,548	\$309,701,084	\$145,842,025	\$600,962,029	\$460,359,687	\$4,296,865,722
	-2.67%	3.05%	2.06%	2.08%	1.97%	-6.61%	1.78%	2.40%	0.68%	-18.21%	0.68%	-2.85%	-0.40%
2015/16	\$ 580,984,663	\$ 150,329,444	\$ 813,083,096	\$334,821,269	\$514,889,057	\$93,068,869	\$144,066,729	\$168,679,340	\$289,999,276	\$171,290,187	\$595,775,084	\$452,220,321	\$4,309,207,335
	8.66%	1.45%	0.05%	-3.45%	-0.86%	-8.83%	1.37%	-3.12%	-6.36%	17.45%	-0.86%	-1.77%	0.29%
2016/17	\$ 587,212,496	\$ 152,106,992	\$ 818,777,464	\$341,735,147	\$516,686,943	\$88,140,287	\$146,020,223	\$173,854,472	\$284,090,623	\$175,244,029	\$598,677,707	\$460,780,605	\$4,343,326,988
	1.07%	1.18%	0.70%	2.06%	0.35%	-5.30%	1.36%	3.07%	-2.04%	2.31%	0.49%	1.89%	0.79%
Five-Year Difference	\$ 47,393,083	\$ 12,020,161	\$ 21,019,017	\$12,950,589	(\$13,956,675)	(\$31,611,530)	\$7,432,809	(\$2,025,397)	(\$29,545,343)	\$10,172,262	(\$38,647,723)	\$8,728,730	\$3,929,983
Five-Year % Increase or Decrease	8.78%	8.58%	2.63%	3.94%	-2.63%	-26.40%	5.36%	-1.15%	-9.42%	6.16%	-6.06%	1.93%	0.09%
% of County Tax Base in 2016/17	13.52%	3.50%	18.85%	7.87%	11.90%	2.03%	3.36%	4.00%	6.54%	4.03%	13.78%	10.61%	100.00%

Source: Muskegon County Equalization L-4028IC as of May in the corresponding year.

Taxable Value by District and Municipality

Fruitport Community Schools		
Fruitport Township	\$	470,671,231
Sullivan Township		21,981,093
Crockery Township (Ottawa County)		54,271,515
Spring Lake Township (Ottawa County)		40,288,657
	\$	587,212,496
Holton Public Schools		
Blue Lake Township	\$	29,299,537
Cedar Creek Township		63,765,178
Holton Township		49,150,535
Bridgeton Township (Newaygo County)		5,680,877
Greenwood Township (Oceana County)		3,546,872
Otto Township (Oceana County)		663,993
	\$	152,106,992
Mona Shores Public Schools		
Fruitport Township	\$	6,531,929
City of Muskegon Heights		1,958,232
City of Norton Shores		710,602,943
City of Roosevelt Park		99,684,360
	\$	818,777,464
Montague Area Public Schools		
Montague Township	\$	53,442,079
Whitehall Township		1,129,588
White River Township		102,581,565
City of Montague		75,809,507
Claybanks Township (Oceana County)		54,714,998
Grant Township (Oceana County)		46,196,013
Otto Township (Oceana County)		7,861,397
	\$	341,735,147
Muskegon Public Schools		
Muskegon Township	\$	1,050,825
City of Muskegon		491,165,975
City of Norton Shores		24,470,143
	\$	516,686,943
Muskegon Heights Public Schools		
City of Muskegon Heights	\$	88,140,287

North Muskegon Public Schools		
City of North Muskegon	\$	146,020,223
Oakridge Public Schools		
Cedar Creek Township	\$	825,694
Egelston Township		172,494,515
Bridgeton Township (Newaygo County)		534,263
	\$	173,854,472
Orchard View Schools		
Muskegon Township	\$	228,055,011
City of Muskegon		56,035,612
	\$	284,090,623
Ravenna Public Schools		
Casnovia Township	\$	3,353,360
Moorland Township		40,833,481
Ravenna Township		70,222,028
Sullivan Township		38,970,268
Chester Township (Ottawa County)		21,864,892
	\$	175,244,029
Reeths-Puffer Schools		
Cedar Creek Township	\$	6,620,490
Dalton Township		186,994,992
Fruitland Township		51,336,931
Laketon Township		225,836,675
Muskegon Township		116,876,804
City of Muskegon		11,011,815
	\$	598,677,707
Whitehall District Schools		
Blue Lake Township	\$	41,460,633
Dalton Township		15,531,388
Fruitland Township		217,229,754
Whitehall Township		82,187,661
City of Whitehall		104,371,169
	\$	460,780,605
Muskegon County School Districts		
	\$	4,343,326,988

Per Pupil Taxable Valuation
2008-2017

District	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fruitport	\$ 165,223	\$ 175,304	\$ 178,670	\$ 173,823	\$ 175,236	\$ 182,052	\$ 188,802	\$ 186,696	\$ 208,826	\$ 210,119
Holton	133,186	146,296	154,331	153,801	151,639	159,354	158,424	168,781	171,173	177,660
Mona Shores	224,309	231,819	223,866	216,969	209,652	208,435	205,987	394,294	214,081	213,108
Montague	208,178	218,567	223,134	217,020	221,620	221,470	221,978	228,862	226,098	227,690
Muskegon	107,778	116,343	116,829	113,263	98,367	106,579	110,553	120,174	123,840	123,110
North Muskegon	150,999	152,172	142,127	134,532	132,011	140,158	138,144	140,562	138,956	141,160
Oakridge	92,108	100,323	100,921	93,890	93,212	88,604	87,797	86,590	82,357	85,718
Orchard View	110,374	114,754	114,999	116,463	115,104	119,041	120,039	125,241	118,703	118,027
Ravenna	145,503	158,696	161,754	153,370	155,183	147,482	161,319	133,140	157,736	165,907
Reeths-Puffer	155,963	167,945	168,428	171,175	165,212	156,734	153,309	155,940	157,199	157,433
Whitehall	185,386	200,306	199,663	200,558	201,200	208,721	223,006	220,273	215,216	215,775
Total	\$ 1,679,007	\$ 1,782,525	\$ 1,784,722	\$ 1,744,864	\$ 1,718,436	\$ 1,738,630	\$ 1,769,358	\$ 1,960,553	\$ 1,814,185	\$ 1,835,707
Average	\$ 152,637	\$ 162,048	\$ 162,247	\$ 158,624	\$ 156,221	\$ 158,057	\$ 160,851	\$ 178,232	\$ 164,926	\$ 166,882

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Special Education Personnel Composite

2017/2018

Local Programs	Director	Classroom Programs												Teacher Consultant						Support-Related Staff							Total
	SUPVS	MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	ASD	RR	ASD	CI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER		
North Service Unit																											
Holton									0.50			4.10								1.00	1.00	1.00				7.60	
Montague									1.00			11.00								2.00	1.00	1.00				16.00	
North Muskegon												4.86								0.80	0.70	1.00				7.36	
Reeths-Puffer	3.00	1.00	3.00		2.00				1.75			18.20							1.00	7.00	5.00	2.00	1.50	1.00	1.00	47.45	
Total NSU Staff	3.00	1.00	3.00		2.00				3.25			38.16							1.00	10.80	7.70	5.00	1.50	1.00	1.00	78.41	
Eastern Service Unit																											
Fruitport	3.00		5.00					1.00	2.00			18.00							2.00	7.00	2.00	4.00	4.00	1.00	2.20	51.20	
Contracted																						0.10				0.10	
Oakridge								1.00	1.00			9.30								3.80	0.80	1.00				16.90	
Orchard View									2.00			16.00									1.00	2.00			1.00	24.00	
Ravenna	1.00				4.00				1.00			5.00								2.00	2.00	1.00			1.00	17.00	
Contracted																				0.30						0.30	
Total ESU Staff	4.00		5.00		4.00			2.00	6.00			48.30							2.00	14.80	5.80	8.00	4.00	1.00	4.20	109.10	
Total Contracted Staff																				0.30		0.10				0.40	
Local Districts																											
Mona Shores	1.00		3.00		2.00				1.00			8.00		1.00			5.40		1.00	3.00	1.40	2.00	2.00	0.50		31.30	
Contracted																									1.00	1.00	
Muskegon	2.00	7.00	2.00	2.00	1.00				4.00		2.00	12.50		1.70	0.50		1.00		1.30	5.46	4.00	1.00	2.00	2.00		53.46	
Contracted					1.00																					0.57	
Whitehall	1.00								1.00			14.00							1.00	2.70	4.00	1.00	0.80	0.10	1.00	26.60	
Total Districts	4.00	7.00	5.00	2.00	3.00				6.00		2.00	34.50		2.70	0.50		6.40		3.30	11.16	9.40	4.00	4.80	2.60	3.00	111.36	
Total Contracted Staff					1.00																					1.57	
Total Local Staff	10.00	8.00	13.00		9.00			2.00	15.25		2.00	120.96		2.70	0.50		6.40		5.30	34.06	18.90	16.00	9.50	4.50	7.20	298.87	
Total Contracted Staff																				0.30		0.10				1.97	
ISD Programs	Director	Classroom Programs												Teacher Consultant						Support Related Staff							Total
	SUPVS	MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	ASD	RR	ASD	CI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER		
MAISD																											
Central Admin.	2.00												1.00	1.00	1.00	1.00	2.00	2.25		2.00	2.30		1.00		1.00	16.55	
JTC Youth Home	1.00											1.00								1.00		1.00				4.00	
Wesley School	2.00		4.00	7.00				4.00			3.00									1.00	1.00		1.00	1.00	6.15	30.15	
Total Center Staff	5.00		4.00	7.00				4.00			3.00	1.00	1.00	1.00	1.00	1.00	2.00	2.25		4.00	3.30	1.00	2.00	1.00	7.15	50.70	
Charter Schools	Director	Classroom Programs												Teacher Consultant						Support Related Staff							Total
	SUPVS	MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	ASD	RR	ASD	CI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER		
Muskegon Covenant												2.00									0.40						2.40
Contracted																				0.10		0.2				0.30	
Muskegon Heights PSA																											
Contracted	1.00	2.00							1.00		1.00	5.00							1.00	1.00	2.00	1.00	1.00	0.25	2.00	18.25	
Muskegon Montessori																										0.00	
Contracted	0.50											1.00				0.20				0.60	0.10	0.10	0.20			2.70	
Three Oaks Academy																										0.00	
Contracted	0.50											2.00				0.80				0.70	0.50	0.70	0.90	0.80		6.90	
Timberland Academy												4.00								1.00	1.00					6.00	
Contracted	0.10																					0.35	0.30			0.75	
Total Charter Staff												6.00								1.00	1.40					8.40	
Total Contracted Staff	2.10	2.00							1.00		1.00	8.00				1.00			1.00	2.40	2.60	2.35	2.40	1.05	2.00	28.90	

Classroom Programs

MiCI	Mild Cognitive Impairment	SXI	Severely Multiply Impaired
MoCI	Moderate Cognitive Impairment	ECSE	Early Childhood Special Education
SCI	Severe Cognitive Impairment	SLI	Speech & Language Impairment
EI	Emotional Impairment	ASD	Autism Spectrum Disorder
LD	Learning Disabled	RR	Resource Room
HI	Hearing Impairment		

Teacher Consultant

ASD	Autism Spectrum Disorder
CI	Cognitive Impairment
EI	Emotional Impairment
LD	Learning Disability
HI	Hearing Impairment
VI	Visual Impairment
POHI	Physical or Other Health Impairment

Support-Related Staff

ECSE	Early Childhood Special Education
SPCH	Speech
SSW	Social Work
PSYCH	Psychologist
OT	Occupational Therapist
PT	Physical Therapist

Students with Disabilities Being Served

October 4, 2017

Diagnostic Category	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	MAISD	Muskegon Covenant	Muskegon Heights PSA	Muskegon Montessori	Three Oaks	Timberland	Total
CI	61	9	25	15	92	4	18	25	6	38	20	68	3	21	-	2	3	410
EI	28	9	21	7	31	7	12	17	34	77	20	3	6	7	1	2	14	296
HI	1	-	2	2	5	-	2	6	1	2	-	2	-	1	-	-	-	24
VI	2	-	4	1	2	-	2	1	2	2	-	1	-	1	-	-	-	18
PI	2	-	-	3	6	-	1	1	1	-	2	-	-	-	-	-	-	16
SLI	110	36	114	70	162	18	77	80	30	179	67	61	-	64	14	34	23	1,139
ECDD	20	3	21	7	20	2	8	29	11	18	6	24	-	1	1	2	2	175
SLD	123	41	102	114	56	15	91	156	50	127	65	3	13	34	-	11	26	1,027
SXI	4	1	1	2	2	-	9	1	-	4	4	54	-	1	-	-	-	83
ASD	39	11	21	10	30	6	12	24	7	47	18	35	1	5	1	4	8	279
TBI	1	1	2	1	2	1	1	1	-	1	1	2	1	1	-	-	1	17
OHI	32	21	72	26	51	22	29	28	15	71	38	24	1	11	-	6	11	458
DB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	423	132	385	258	459	75	262	369	157	566	241	277	25	147	17	61	88	3,942

Diagnostic Categories:
 CI - Cognitive Impaired
 EI - Emotionally Impaired
 HI - Hearing Impaired
 VI - Visually Impaired

PI - Physically Impaired
 SLI - Speech & Language Impaired
 ECDD - Early Childhood Developmental Delay
 SLD - Specific Learning Disability

SXI - Severely Multiply Impaired
 ASD - Autism Spectrum Disorder
 TBI - Traumatic Brain Injury
 OHI - Other Health Impaired
 DB - Deaf & Blind

Students with Disabilities Being Served

Three-Year Comparison

Diagnostic Category	Fiscal Year	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Rectis-Puffer	Whitehall	MAISD	Muskegon Covenant	Muskegon Heights PSA	Muskegon Montessori	Three Oaks	Timberland	Total
CI	2015/16	66	10	24	14	103	3	21	20	8	37	19	76	22	3	-	2	2	430
	2016/17	61	7	22	14	116	3	20	25	5	40	17	67	4	21	-	2	4	428
	2017/18	61	9	25	15	92	4	18	25	6	38	20	68	3	21	-	2	3	410
EI	2015/16	19	9	15	10	42	5	12	21	24	77	21	2	14	3	-	3	4	281
	2016/17	29	7	16	9	40	7	9	15	24	61	11	2	7	14	1	3	7	262
	2017/18	28	9	21	7	31	7	12	17	34	77	20	3	6	7	1	2	14	296
HI	2015/16	1	1	3	2	4	-	2	5	1	2	-	3	1	-	-	-	-	25
	2016/17	3	-	3	2	2	-	2	6	1	2	-	1	-	1	-	-	-	23
	2017/18	1	-	2	2	5	-	2	6	1	2	-	2	-	1	-	-	-	24
VI	2015/16	1	-	3	-	4	-	2	1	2	-	1	1	-	-	1	-	-	16
	2016/17	-	-	4	1	3	-	1	1	1	2	-	1	-	1	-	-	-	15
	2017/18	2	-	4	1	2	-	2	1	2	2	-	1	-	1	-	-	-	18
PI	2015/16	1	1	1	1	5	-	1	1	-	-	-	-	-	-	-	-	-	11
	2016/17	2	1	-	2	8	-	1	1	-	-	1	-	-	-	-	-	-	16
	2017/18	2	-	-	3	6	-	1	1	1	-	2	-	-	-	-	-	-	16
SLI	2015/16	115	38	114	67	148	23	65	68	31	159	75	-	41	-	8	18	36	1,006
	2016/17	120	35	116	68	156	23	90	80	22	178	79	1	-	64	9	21	34	1,096
	2017/18	110	36	114	70	162	18	77	80	30	179	67	61	-	64	14	34	23	1,139
ECDD	2015/16	38	5	9	10	30	3	6	26	13	20	2	1	2	-	1	1	2	169
	2016/17	35	2	15	7	21	3	7	27	9	18	8	1	-	3	1	1	2	160
	2017/18	20	3	21	7	20	2	8	29	11	18	6	24	-	1	1	2	2	175
SLD	2015/16	158	43	103	99	47	14	72	159	49	131	63	1	40	11	1	12	13	1,016
	2016/17	141	41	112	114	50	9	74	151	46	138	60	-	12	35	3	12	21	1,019
	2017/18	123	41	102	114	56	15	91	156	50	127	65	3	13	34	-	11	26	1,027
SXI	2015/16	4	1	3	1	2	-	11	-	-	3	2	60	-	-	-	-	-	87
	2016/17	4	1	1	1	3	-	11	-	-	4	4	53	-	-	-	-	-	82
	2017/18	4	1	1	2	2	-	9	1	-	4	4	54	-	1	-	-	-	83
ASD	2015/16	26	8	21	10	31	4	9	23	6	38	10	32	5	1	1	1	3	229
	2016/17	31	12	20	10	40	5	9	29	6	38	18	33	1	6	1	2	4	265
	2017/18	39	11	21	10	30	6	12	24	7	47	18	35	1	5	1	4	8	279
TBI	2015/16	2	-	2	1	-	2	-	2	1	4	-	3	1	-	-	-	-	18
	2016/17	2	1	2	1	1	2	-	1	1	1	-	2	1	1	-	-	1	17
	2017/18	1	1	2	1	2	1	1	1	-	1	1	2	1	1	-	-	1	17
OHI	2015/16	33	20	52	23	39	22	19	26	11	81	39	5	17	2	1	6	11	407
	2016/17	35	21	64	23	46	24	20	29	11	74	41	3	2	15	1	11	14	434
	2017/18	32	21	72	26	51	22	29	28	15	71	38	24	1	11	-	6	11	458
DB	2015/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2016/17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2017/18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2014/15	464	136	350	238	455	76	220	352	146	552	232	184	143	20	13	43	71	3,695
	2015/16	463	128	375	252	486	76	244	365	126	556	239	164	27	161	16	52	87	3,817
	2017/18	423	132	385	258	459	75	262	369	157	566	241	277	25	147	17	61	88	3,942

Diagnostic Categories:

CI - Cognitive Impaired
EI - Emotionally Impaired
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SLI - Speech & Language Impaired
ECDD - Early Childhood Developmental Delay
SLD - Specific Learning Disability

SXI - Severely Multiply Impaired
ASD - Autism Spectrum Disorder
TBI - Traumatic Brain Injury
OHI - Other Health Impaired
DB - Deaf & Blind

Source: MSDS Fall Federal Headcount
2015/16 Headcount October 7th
2016/17 Headcount October 5th
2017/18 Headcount October 4th

Special Education Head Count

Five-Year Comparison

District	2013/14	2014/15	2015/16	2016/17	2017/18	Change Over Five Years
Fruitport	424	418	464	463	423	(1)
Holton	146	121	136	128	132	(14)
Mona Shores	333	318	350	375	385	52
Montague	227	231	238	252	258	31
Muskegon	633	504	455	486	459	(174)
North Muskegon	81	74	76	76	75	(6)
Oakridge	210	229	220	244	262	52
Orchard View	368	337	352	365	369	1
Ravenna	151	154	146	126	157	6
Reeths-Puffer	562	556	552	556	566	4
Whitehall	293	219	232	239	241	(52)
Subtotal Locals	3,428	3,161	3,221	3,310	3,327	(101)
Muskegon Covenant	-	-	20	27	25	25
Muskegon Heights PSA	189	161	143	161	147	(42)
Muskegon Montessori	8	13	13	16	17	9
Three Oaks	22	41	43	52	61	39
Timberland	82	74	71	87	88	6
Subtotal Academies	301	289	290	343	338	37
District Totals	3,729	3,450	3,511	3,653	3,665	(64)
District Averages	233	216	219	228	229	(4)
MAISD	199	196	184	164	277	78

Averages do not include MAISD.

Special Education FTE Count

Five-Year Comparison

District	2013/14	2014/15	2015/16	2016/17	Unaudited 2017/18	Change Over Five Years
Fruitport	131.00	130.15	161.50	160.62	148.67	17.67
Holton	35.30	30.12	27.26	26.15	28.65	(6.65)
Mona Shores	66.32	71.69	76.88	83.86	97.73	31.41
Montague	58.11	62.44	56.09	59.84	62.17	4.06
Muskegon	213.08	190.41	171.45	181.96	118.55	(94.53)
North Muskegon	13.86	10.48	9.52	9.46	10.69	(3.17)
Oakridge	53.35	70.37	72.96	78.99	82.12	28.77
Orchard View	93.21	99.77	116.45	123.83	117.23	24.02
Ravenna	46.13	45.57	44.56	44.00	53.90	7.77
Reeths-Puffer	172.83	158.47	158.34	145.60	149.64	(23.19)
Whitehall	68.03	51.30	55.26	61.21	62.97	(5.06)
Subtotal Locals	951.22	920.77	950.27	975.52	932.32	(18.90)
Muskegon Covenant	0.00	0.00	2.99	2.96	4.19	4.19
Muskegon Heights PSA	69.42	51.84	48.50	56.02	46.89	(22.53)
Muskegon Montessori	0.95	1.62	0.95	0.48	0.27	(0.68)
Three Oaks	2.76	3.50	2.65	3.98	3.46	0.70
Timberland	9.58	6.91	5.41	7.12	8.73	(0.85)
Subtotal Academies	82.71	63.87	60.50	70.56	63.54	(19.17)
District Totals	1,033.93	984.64	1,010.77	1,046.08	995.86	(38.07)
District Averages	68.93	65.64	63.17	65.38	62.24	(6.69)
MAISD	192.80	177.04	178.33	156.84	174.72	(18.08)

Averages do not include MAISD.

Percent of Total Enrollment
September 2017 (Unaudited)

District	Total Enrollment	Special Education FTE		Special Education Headcount	
		FTE	Percent of Enrollment	Headcount	Percent of Enrollment
Fruitport	2,746.19	148.67	5.41%	423	15.40%
Holton	862.27	28.65	3.32%	132	15.31%
Mona Shores	3,853.48	97.73	2.54%	385	9.99%
Montague	1,540.82	62.17	4.03%	258	16.74%
Muskegon	3,744.18	118.55	3.17%	459	12.26%
North Muskegon	1,044.12	10.69	1.02%	75	7.18%
Oakridge	1,970.28	82.12	4.17%	262	13.30%
Orchard View	2,359.25	117.23	4.97%	369	15.64%
Ravenna	1,051.94	53.90	5.12%	157	14.92%
Reeths-Puffer	3,829.65	149.64	3.91%	566	14.78%
Whitehall	2,106.99	62.97	2.99%	241	11.44%
Subtotal Locals	25,109.17	932.32	3.71%	3,327	13.25%
Muskegon Covenant	240.81	4.19	1.74%	25	10.38%
Muskegon Heights PSA	740.08	46.89	6.34%	147	19.86%
Muskegon Montessori	139.64	0.27	0.19%	17	12.17%
Three Oaks	355.00	3.46	0.97%	61	17.18%
Timberland	724.00	8.73	1.21%	88	12.15%
Subtotal Academies	2,199.53	63.54	2.89%	338	15.37%
District Totals	27,308.70	995.86	3.65%	3,665	13.42%
District Averages	1,706.79	62.24	3.19%	229	13.67%
MAISD	174.72	174.72	100.00%	277	158.54%

Averages do not include MAISD.

Percent of Total Enrollment Three-Year Comparison

District	September	Total Enrollment	Special Education FTE		Special Education Headcount	
			FTE	Percent of Enrollment	Headcount	Percent of Enrollment
Fruitport	2015	2,775.97	161.50	5.82%	464	16.71%
	2016	2,797.11	160.62	5.74%	463	16.55%
	<i>Unaudited</i> 2017	2,746.19	148.67	5.41%	423	15.40%
	Enrollment Trend	(29.78)	(12.83)	-0.40%	(41)	-1.31%
Holton	2015	877.37	27.26	3.11%	136	15.50%
	2016	852.53	26.15	3.07%	128	15.01%
	<i>Unaudited</i> 2017	862.27	28.65	3.32%	132	15.31%
	Enrollment Trend	(15.10)	1.39	0.22%	(4)	-0.19%
Mona Shores	2015	3,804.11	76.88	2.02%	350	9.20%
	2016	3,846.28	83.86	2.18%	375	9.75%
	<i>Unaudited</i> 2017	3,853.48	97.73	2.54%	385	9.99%
	Enrollment Trend	49.37	20.85	0.52%	35	0.79%
Montague	2015	1,479.66	56.09	3.79%	238	16.08%
	2016	1,506.97	59.84	3.97%	252	16.72%
	<i>Unaudited</i> 2017	1,540.82	62.17	4.03%	258	16.74%
	Enrollment Trend	61.16	6.08	0.24%	20	0.66%
Muskegon	2015	4,140.01	171.45	4.14%	455	10.99%
	2016	4,154.87	181.96	4.38%	486	11.70%
	<i>Unaudited</i> 2017	3,744.18	118.55	3.17%	459	12.26%
	Enrollment Trend	(395.83)	(52.90)	-0.98%	4	1.27%
North Muskegon	2015	1,039.98	9.52	0.92%	76	7.31%
	2016	1,033.76	9.46	0.92%	76	7.35%
	<i>Unaudited</i> 2017	1,044.12	10.69	1.02%	75	7.18%
	Enrollment Trend	4.14	1.17	0.11%	(1)	-0.12%
Oakridge	2015	2,053.88	72.96	3.55%	220	10.71%
	2016	2,027.56	78.99	3.90%	244	12.03%
	<i>Unaudited</i> 2017	1,970.28	82.12	4.17%	262	13.30%
	Enrollment Trend	(83.60)	9.16	0.62%	42	2.59%
Orchard View	2015	2,437.01	116.45	4.78%	352	14.44%
	2016	2,409.44	123.83	5.14%	365	15.15%
	<i>Unaudited</i> 2017	2,359.25	117.23	4.97%	369	15.64%
	Enrollment Trend	(77.76)	0.78	0.19%	17	1.20%
Ravenna	2015	1,085.45	44.56	4.11%	146	13.45%
	2016	1,053.89	44.00	4.18%	126	11.96%
	<i>Unaudited</i> 2017	1,051.94	53.90	5.12%	157	14.92%
	Enrollment Trend	(33.51)	9.34	1.02%	11	1.47%
Reeths-Puffer	2015	3,782.91	158.34	4.19%	552	14.59%
	2016	3,808.06	145.60	3.82%	556	14.60%
	<i>Unaudited</i> 2017	3,829.65	149.64	3.91%	566	14.78%
	Enrollment Trend	46.74	(8.70)	-0.28%	14	0.19%

Percent of Total Enrollment Three-Year Comparison

Continued

District	September	Total Enrollment	Special Education FTE		Special Education Headcount	
			FTE	Percent of Enrollment	Headcount	Percent of Enrollment
Whitehall	2015	2,101.68	55.26	2.63%	232	11.04%
	2016	2,141.11	61.21	2.86%	239	11.16%
	Unaudited 2017	2,106.99	62.97	2.99%	241	11.44%
	Enrollment Trend	5.31	7.71	0.36%	9	0.40%
Subtotal Locals	2015	25,578.03	950.27	3.72%	3,221	12.59%
	2016	25,631.58	975.52	3.81%	3,310	12.91%
	2017	25,109.17	932.32	3.71%	3,327	13.25%
	Enrollment Trend	(468.86)	(17.95)	0.00%	106	0.66%
Muskegon Covenant	2015	170.24	2.99	1.76%	20	11.75%
	2016	224.91	2.96	1.32%	27	12.00%
	Unaudited 2017	240.81	4.19	1.74%	25	10.38%
	Enrollment Trend	70.57	1.20	-0.02%	5	-1.37%
Muskegon Heights PSA	2015	806.89	48.50	6.01%	143	17.72%
	2016	755.75	56.02	7.41%	161	21.30%
	Unaudited 2017	740.08	46.89	6.34%	147	19.86%
	Enrollment Trend	(66.81)	(1.61)	0.33%	4	2.14%
Muskegon Montessori	2015	116.77	0.95	0.81%	13	11.13%
	2016	130.03	0.48	0.37%	16	12.30%
	Unaudited 2017	139.64	0.27	0.19%	17	12.17%
	Enrollment Trend	22.87	(0.68)	-0.62%	4	1.04%
Three Oaks	2015	403.23	2.65	0.66%	43	10.66%
	2016	395.29	3.98	1.01%	52	13.15%
	Unaudited 2017	355.00	3.46	0.97%	61	17.18%
	Enrollment Trend	(48.23)	0.81	0.32%	18	6.52%
Timberland	2015	717.38	5.41	0.75%	71	9.90%
	2016	703.05	7.12	1.01%	87	12.37%
	Unaudited 2017	724.00	8.73	1.21%	88	12.15%
	Enrollment Trend	6.62	3.32	0.45%	17	2.26%
Subtotal Academies	2015	2,214.51	60.50	2.73%	290	13.10%
	2016	2,209.03	70.56	3.19%	343	15.53%
	2017	2,199.53	63.54	2.89%	338	15.37%
	Enrollment Trend	(14.98)	3.04	0.16%	48	2.27%
District Totals	2015	27,792.54	1,010.77	3.64%	3,511	12.63%
	2016	27,840.61	1,046.08	3.76%	3,653	13.12%
	2017	27,308.70	995.86	3.65%	3,665	13.42%
	Enrollment Trend	(483.84)	(14.91)	0.01%	154	0.79%
District Averages	2015	1,737.03	63.17	3.06%	219	12.58%
	2016	1,740.04	65.38	3.20%	228	13.32%
	2017	1,706.79	62.24	3.19%	229	13.67%
MAISD	2015	178.33	178.33	100.00%	184	103.18%
	2016	156.84	156.84	100.00%	164	104.57%
	Unaudited 2017	174.72	174.72	100.00%	277	158.54%
	Enrollment Trend	(3.61)	(3.61)	0.00%	93	55.36%

Averages do not include MAISD.

Special Education Eligible Costs

2016/2017 (Audited)

District	September 2016 Head Count	September 2016 FTE Count for Special Education	SE-4096 Costs	2016 Head Count Per Capita Cost	2016 FTE Count Per Capita Cost
Fruitport	463	160.62	\$ 4,360,367	\$ 9,418	\$ 27,147
Holton	128	26.15	872,221	6,814	33,355
Mona Shores	375	83.86	4,191,821	11,178	49,986
Montague	252	59.84	1,632,018	6,476	27,273
Muskegon	486	181.96	6,021,061	12,389	33,090
North Muskegon	76	9.46	819,165	10,778	86,592
Oakridge	244	78.99	1,832,225	7,509	23,196
Orchard View	365	123.83	2,515,755	6,892	20,316
Ravenna	126	44.00	1,712,413	13,591	38,918
Reeths-Puffer	556	145.60	5,205,291	9,362	35,751
Whitehall	239	61.21	2,390,376	10,002	39,052
Subtotal Locals	3,310	975.52	\$ 31,552,713	\$ 9,533	\$ 32,345
Muskegon Covenant	27	2.96	104,816	3,882	35,411
Muskegon Heights PSA	161	56.02	1,176,599	7,308	21,003
Muskegon Montessori	16	0.48	51,380	3,211	107,042
Three Oaks	52	3.98	287,667	5,532	72,278
Timberland	87	7.12	390,925	4,493	54,905
Subtotal Academies	343	70.56	\$ 2,011,387	\$ 24,427	\$ 28,506
District Totals	3,653	1,046.08	\$ 33,564,100	\$ 9,188	\$ 32,086
District Averages	228	65.38	\$ 2,097,756	\$ 8,052	\$ 44,082
MAISD	164	156.84	\$ 8,410,637	\$ 51,284	\$ 53,626

SE-4096 costs do not include indirect cost
Averages do not include MAISD.

Special Education Billback

2014/15 - 2016/17

District		MAISD WESLEY SCHOOL		STATE SCHOOL FOR DEAF		HOMEBOUND		Total Cost
		Count	Total Cost	Count	Total Cost	Hours	Total Cost	
Net Program Cost Per Student	2014/15		\$ 7,180.3688		\$ 3,950.6050		\$ 29.4108	
	2015/16		\$ 7,596.9866		\$ 2,931.7500		\$ 32.3947	
	2016/17		\$ 8,262.5998		\$ 4,973.1250		\$ 18.5717	
Fruitport	2014/15	52.27	\$ 375,318	-	\$ -	-	\$ -	\$ 375,318
	2015/16	47.00	357,058	-	-	-	-	357,058
	2016/17	40.00	330,504	-	-	-	-	330,504
Holton	2014/15	22.43	161,056	-	-	194.50	5,720	166,777
	2015/16	17.00	129,149	-	-	110.50	3,580	132,728
	2016/17	12.00	99,151	1.60	7,957.00	194.50	3,612	110,721
Mona Shores	2014/15	59.25	425,437	-	-	133.00	3,912	429,347
	2015/16	50.00	379,849	-	-	104.50	3,385	383,236
	2016/17	36.00	297,454	-	-	133.00	2,470	299,923
Montague	2014/15	22.92	164,574	-	-	-	-	164,574
	2015/16	23.00	174,731	-	-	-	-	174,731
	2016/17	17.00	140,464	-	-	-	-	140,464
Muskegon Public	2014/15	101.09	725,863	2.00	7,901.21	231.00	6,794	740,560
	2015/16	102.00	774,893	2.00	5,863.50	222.00	7,192	787,947
	2016/17	107.00	884,098	-	-	231.00	4,290	888,389
Muskegon Heights Academy	2014/15	28.39	203,851	-	-	-	-	203,851
	2015/16	30.00	227,910	-	-	-	-	227,910
	2016/17	25.00	206,565	-	-	-	-	206,565
North Muskegon	2014/15	9.47	67,998	-	-	-	-	67,998
	2015/16	11.00	83,567	-	-	-	-	83,567
	2016/17	11.00	90,889	-	-	-	-	90,889
Oakridge	2014/15	20.90	150,070	-	-	-	-	150,070
	2015/16	19.00	144,343	-	-	-	-	144,343
	2016/17	14.00	115,676	-	-	-	-	115,676
Orchard View	2014/15	26.39	189,490	-	-	30.00	882	190,373
	2015/16	29.00	220,313	-	-	-	-	220,313
	2016/17	27.00	223,090	-	-	30.00	557	223,647
Ravenna	2014/15	9.96	71,516	-	-	-	-	71,516
	2015/16	13.00	98,761	-	-	-	-	98,761
	2016/17	11.00	90,889	-	-	-	-	90,889
Reeths-Puffer	2014/15	50.27	360,957	-	-	119.00	3,500	364,456
	2015/16	43.00	326,670	2.00	5,863.50	106.50	3,450	335,984
	2016/17	40.00	330,504	-	-	119.00	2,210	332,714
Whitehall	2014/15	35.35	253,826	-	-	118.00	3,470	257,297
	2015/16	42.00	319,073	-	-	169.50	5,491	324,563
	2016/17	50.00	413,130	-	-	118.00	2,191	415,321
District Totals	2013/14	438.69	\$ 3,149,957	2.00	\$ 7,901	825.50	\$ 24,279	\$ 3,182,137
	2014/15	426.00	\$ 3,236,316	4.00	\$ 11,727	713.00	\$ 23,096	\$ 3,271,140
	2015/16	390.00	\$ 3,222,415	1.60	\$ 7,958	825.50	\$ 15,332	\$ 3,245,704

General Education Budget Needed to Fund Special Education Costs
2016-17 (Before State Audit of SE-4096)

District	Special Education Revenue				Special Education Costs	Cost Needed From Other Source	Foundation Allowance	General Education Students Needed to Cover Costs	Foundation Taken Away Per Student	Fall Membership Count	Foundation Balance Left Per Student
	State Aid 51c	IDEA Allocation	Act 18 Payout	Total Revenue							
Fruitport	\$ 1,537,571.91	\$ 1,614,752.00	\$ 919,631.00	\$ 4,071,954.91	\$ 6,427,596.00	\$ 2,355,641.09	\$ 7,511	313.63	\$ 842.20	2,797	\$ 6,668.80
Holton	318,210.94	114,322.00	194,916.00	627,448.94	1,057,280.00	429,831.06	7,511	57.23	503.91	853	7,007.09
Mona Shores	1,458,743.19	594,875.00	939,956.00	2,993,574.19	5,070,420.00	2,076,845.81	7,511	276.51	540.00	3,846	6,971.00
Montague	458,672.35	198,678.00	367,677.00	1,025,027.35	1,977,414.00	952,386.65	7,511	126.80	631.98	1,507	6,879.02
Muskegon	2,561,990.60	790,843.00	1,333,529.00	4,686,362.60	7,389,733.00	2,703,370.40	7,604	355.52	650.63	4,155	6,953.37
North Muskegon	208,013.46	63,444.00	181,620.00	453,077.46	968,899.00	515,821.54	7,511	68.68	498.86	1,034	7,012.14
Oakridge	531,361.70	171,634.00	381,480.00	1,084,475.70	2,157,216.00	1,072,740.30	7,511	142.82	528.96	2,028	6,982.04
Orchard View	789,961.21	125,403.00	479,621.00	1,394,985.21	2,823,299.00	1,428,313.79	7,511	190.16	592.91	2,409	6,918.09
Ravenna	607,968.18	104,376.00	392,585.00	1,104,929.18	2,003,613.00	898,683.82	7,511	119.65	852.64	1,054	6,658.36
Reeths-Puffer	1,822,602.38	1,318,965.00	1,156,129.00	4,297,696.38	6,939,231.00	2,641,534.62	7,511	351.69	693.68	3,808	6,817.32
Whitehall	720,729.44	395,758.00	526,718.00	1,643,205.44	2,943,899.00	1,300,693.56	7,511	173.17	607.52	2,141	6,903.48
Subtotal Locals	\$ 11,015,825.36	\$ 5,493,050.00	\$ 6,873,862.00	\$ 23,382,737.36	\$ 39,758,600.00	\$ 16,375,862.64		2,175.85		25,632	
Muskegon Covenant	20,977.06	32,529.00	24,916.00	78,422.06	153,067.00	74,644.94	7,511	9.94	331.76	225	7,179.24
Muskegon Heights PSA	450,459.22	244,863.00	270,922.00	966,244.22	1,597,952.00	631,707.78	7,511	84.10	835.59	756	6,675.41
Muskegon Montessori	8,412.74	22,372.00	11,621.00	42,405.74	80,707.00	38,301.26	7,511	5.10	294.63	130	7,216.37
Three Oaks	72,103.34	71,780.00	66,830.00	210,713.34	404,171.00	193,457.66	7,511	25.76	489.77	395	7,021.23
Timberland	98,406.86	117,935.00	92,928.00	309,269.86	569,152.00	259,882.14	7,511	34.60	369.68	703	7,141.32
Subtotal Academies	\$ 650,359.22	\$ 489,479.00	\$ 467,217.00	\$ 1,607,055.22	\$ 2,805,049.00	\$ 1,197,993.78		159.50		2,209	
District Totals	\$ 11,666,184.58	\$ 5,982,529.00	\$ 7,341,079.00	\$ 24,989,792.58	\$ 42,563,649.00	\$ 17,573,856.42		2,335.35		27,841	

General Education Budget Needed to Fund Special Education Costs

Three-Year Comparison

District		Special Education Revenue				Special Education Costs (Includes IDEA)	Cost needed from Other Source	General Education				
		State Aid 51c	IDEA Allocation	Act 18 Payout	Total Revenue			Foundation Allowance	Students Needed to Cover Costs	Foundation Taken Away Per Student	Fall Membership Count	Foundation Balance Left Per Student
Fruitport	2014/15	\$ 1,172,135.13	\$ 1,693,252.00	\$ 914,374.00	\$ 3,779,761.13	\$ 5,881,739.00	\$ 2,101,977.87	\$ 7,126	294.97	\$ 733.16	2,867	\$ 6,392.84
	2015/16	\$ 1,490,975.47	\$ 1,860,446.00	\$ 881,343.00	\$ 4,232,764.47	\$ 6,147,500.00	\$ 1,914,735.53	\$ 7,391	259.06	\$ 689.75	2,776	\$ 6,701.25
	* 2016/17	\$ 1,537,571.91	\$ 1,614,752.00	\$ 919,631.00	\$ 4,071,954.91	\$ 6,427,596.00	\$ 2,355,641.09	\$ 7,511	313.63	\$ 842.20	2,797	\$ 6,668.80
Holton	2014/15	272,442.86	112,824.00	196,429.00	581,695.86	1,029,272.00	447,576.14	7,126	62.81	510.35	877	6,615.65
	2015/16	338,608.56	113,633.00	191,842.00	644,083.56	1,028,523.00	384,439.44	7,391	52.01	438.36	877	6,952.64
	* 2016/17	318,210.94	114,322.00	194,916.00	627,448.94	1,057,280.00	429,831.06	7,511	57.23	503.91	853	7,007.09
Mona Shores	2014/15	1,086,673.15	535,659.00	881,912.00	2,504,244.15	4,638,724.00	2,134,479.85	7,126	299.53	570.87	3,739	6,555.13
	2015/16	1,431,141.90	551,957.00	918,728.00	2,901,826.90	4,857,670.00	1,955,843.10	7,391	264.62	514.15	3,804	6,876.85
	* 2016/17	1,458,743.19	594,875.00	939,956.00	2,993,574.19	5,070,420.00	2,076,845.81	7,511	276.51	540.00	3,846	6,971.00
Montague	2014/15	459,169.94	175,549.00	322,240.00	956,958.94	1,749,260.00	792,301.06	7,126	111.18	522.28	1,517	6,603.72
	2015/16	449,351.97	201,537.00	337,344.00	988,232.97	1,804,513.00	816,280.03	7,391	110.44	551.54	1,480	6,839.46
	* 2016/17	458,672.35	198,678.00	367,677.00	1,025,027.35	1,977,414.00	952,386.65	7,511	126.80	631.98	1,507	6,879.02
Muskegon	2014/15	2,081,234.76	1,024,546.00	1,505,648.00	4,611,428.76	8,039,523.00	3,428,094.24	7,353	466.22	791.52	4,331	6,561.48
	2015/16	2,421,487.46	901,488.00	1,559,578.00	4,882,553.46	8,205,351.00	3,322,797.54	7,488	443.75	802.61	4,140	6,685.39
	* 2016/17	2,561,990.60	790,843.00	1,333,529.00	4,686,362.60	7,389,733.00	2,703,370.40	7,604	355.52	650.63	4,155	6,953.37
North Muskegon	2014/15	190,849.47	44,973.00	141,901.00	377,723.47	726,485.00	348,761.53	7,126	48.94	344.97	1,011	6,781.03
	2015/16	188,905.45	63,472.00	155,117.00	407,494.45	822,559.00	415,064.55	7,391	56.16	399.10	1,040	6,991.90
	* 2016/17	208,013.46	63,444.00	181,620.00	453,077.46	968,899.00	515,821.54	7,511	68.68	498.86	1,034	7,012.14
Oakridge	2014/15	483,631.59	73,318.00	362,385.00	919,334.59	1,849,992.00	930,657.41	7,126	130.60	462.55	2,012	6,663.45
	2015/16	508,373.95	59,443.00	373,062.00	940,878.95	1,916,455.00	975,576.05	7,391	132.00	475.20	2,053	6,915.80
	* 2016/17	531,361.70	171,634.00	381,480.00	1,084,475.70	2,157,216.00	1,072,740.30	7,511	142.82	528.96	2,028	6,982.04
Orchard View	2014/15	712,068.72	-	552,004.00	1,264,072.72	2,657,216.00	1,393,143.28	7,128	195.45	564.03	2,470	6,563.97
	2015/16	760,330.47	-	538,328.00	1,298,658.47	2,760,770.00	1,462,111.53	7,391	197.82	599.96	2,437	6,791.04
	* 2016/17	789,961.21	125,403.00	479,621.00	1,394,985.21	2,823,299.00	1,428,313.79	7,511	190.16	592.91	2,409	6,918.09
Ravenna	2014/15	455,497.36	115,875.00	366,416.00	937,788.36	1,820,615.00	882,826.64	7,126	123.89	805.50	1,096	6,320.50
	2015/16	603,995.01	96,278.00	376,642.00	1,076,915.01	1,861,447.00	784,531.99	7,391	106.15	723.07	1,085	6,667.93
	* 2016/17	607,968.18	104,376.00	392,585.00	1,104,929.18	2,003,613.00	898,683.82	7,511	119.65	852.64	1,054	6,658.36
Reeths-Puffer	2014/15	1,345,762.24	1,553,443.00	1,044,076.00	3,943,281.24	6,392,418.00	2,449,136.76	7,126	343.69	635.64	3,853	6,490.36
	2015/16	1,558,404.72	1,403,541.00	1,158,903.00	4,120,848.72	6,879,010.00	2,758,161.28	7,391	373.18	729.09	3,783	6,661.91
	* 2016/17	1,822,602.38	1,318,965.00	1,156,129.00	4,297,696.38	6,939,231.00	2,641,534.62	7,511	351.69	693.68	3,808	6,817.32

General Education Budget Needed to Fund Special Education Costs

Three-Year Comparison

Continued

Special Education Revenue						Special Education Costs (Includes IDEA)	Cost needed from Other Source	General Education				
District		State Aid 51c	IDEA Allocation	Act 18 Payout	Total Revenue			Foundation Allowance	Students Needed to Cover Costs	Foundation Taken Away Per Student	Fall Membership Count	Foundation Balance Left Per Student
Whitehall	2014/15	\$ 588,623.06	\$ 249,939.00	\$ 471,873.00	\$ 1,310,435.06	\$ 2,445,311.00	\$ 1,134,875.94	\$ 7,126.00	159.26	\$ 543.78	2,087	\$ 6,582.22
	2015/16	710,979.30	286,843.00	481,579.00	1,479,401.30	2,543,813.00	1,064,411.70	7,391	144.01	506.38	2,102	6,884.62
	* 2016/17	720,729.44	395,758.00	526,718.00	1,643,205.44	2,943,899.00	1,300,693.56	7,511	173.17	607.52	2,141	6,903.48
Subtotal Locals	2013/14	\$ 8,848,088.28	\$ 5,579,378.00	\$ 6,759,258.00	\$ 21,186,724.28	\$ 37,230,555.00	\$ 16,043,830.72		2,236.54		25,860	
	2014/15	\$ 10,462,554.26	\$ 5,538,638.00	\$ 6,972,466.00	\$ 22,973,658.26	\$ 38,827,611.00	\$ 15,853,952.74		2,139.21		25,577	
	* 2016/17	\$ 11,015,825.36	\$ 5,493,050.00	\$ 6,873,862.00	\$ 23,382,737.36	\$ 39,758,600.00	\$ 16,375,862.64		2,175.85		25,632	
Muskegon Covenant	2014/15	\$ -	\$ -	\$ 11,792.00	\$ 11,792.00	\$ 54,864.00	\$ 43,072.00	\$ 7,128.00	6.04	\$ 448.67	96	\$ 6,679.33
	2015/16	15,698.68	31,574.00	14,292.00	61,564.68	104,885.00	43,320.32	7,391	5.86	254.83	170	7,136.17
	* 2016/17	20,977.06	32,529.00	24,916.00	78,422.06	153,067.00	74,644.94	7,511	9.94	331.76	225	7,179.24
Muskegon Heights PSA	2014/15	480,863.68	303,079.00	286,159.00	1,070,101.68	1,699,024.00	628,922.32	7,128	88.23	694.17	906	6,433.83
	2015/16	468,025.44	276,624.00	273,795.00	1,018,444.44	1,559,791.00	541,346.56	7,391	73.24	671.65	806	6,719.35
	* 2016/17	450,459.22	244,863.00	270,922.00	966,244.22	1,597,952.00	631,707.78	7,511	84.10	835.59	756	6,675.41
Muskegon Montessori	2014/15	10,763.65	12,443.00	14,157.00	37,363.65	78,309.00	40,945.35	7,126	5.75	393.71	104	6,732.29
	2015/16	18,846.77	26,137.00	6,273.00	51,256.77	50,984.00	(272.77)	7,391	(0.04)	(2.33)	117	7,393.33
	* 2016/17	8,412.74	22,372.00	11,621.00	42,405.74	80,707.00	38,301.26	7,511	5.10	294.63	130	7,216.37
Three Oaks	2014/15	39,661.59	34,218.00	40,664.00	114,543.59	223,405.00	108,861.41	7,128	15.27	279.13	390	6,848.87
	2015/16	54,133.59	68,132.00	50,841.00	173,106.59	309,196.00	136,089.41	7,391	18.41	337.69	403	7,053.31
	* 2016/17	72,103.34	71,780.00	66,830.00	210,713.34	404,171.00	193,457.66	7,511	25.76	489.77	395	7,021.23
Timberland	2014/15	84,815.88	129,061.00	61,806.00	275,682.88	416,610.00	140,927.12	7,128	19.77	202.19	697	6,925.81
	2015/16	82,278.70	123,576.00	73,382.00	279,236.70	464,729.00	185,492.30	7,391	25.10	258.71	717	7,132.29
	* 2016/17	98,406.86	117,935.00	92,928.00	309,269.86	569,152.00	259,882.14	7,511	34.60	369.68	703	7,141.32
Subtotal Academies	2013/14	\$ 616,104.80	\$ 478,801.00	\$ 414,578.00	\$ 1,509,483.80	\$ 2,472,212.00	\$ 962,728.20		135.06		2,193	
	2014/15	\$ 638,983.18	\$ 526,043.00	\$ 418,583.00	\$ 1,583,609.18	\$ 2,489,585.00	\$ 905,975.82		122.58		2,213	
	* 2016/17	\$ 650,359.22	\$ 489,479.00	\$ 467,217.00	\$ 1,607,055.22	\$ 2,805,049.00	\$ 1,197,993.78		159.50		2,209	
District Totals	2013/14	\$ 9,464,193.08	\$ 6,058,179.00	\$ 7,173,836.00	\$ 22,696,208.08	\$ 39,702,767.00	\$ 17,006,558.92		2,371.61		28,053	
	2014/15	\$ 11,101,537.44	\$ 6,064,681.00	\$ 7,391,049.00	\$ 24,557,267.44	\$ 41,317,196.00	\$ 16,759,928.56		2,261.79		27,790	
	* 2016/17	\$ 11,666,184.58	\$ 5,982,529.00	\$ 7,341,079.00	\$ 24,989,792.58	\$ 42,563,649.00	\$ 17,573,856.42		2,335.35		27,841	

* 2016/17 Before State Audit of SE-4096

Transportation

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Special Education Transportation Costs

2016/2017

	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals and Averages
Total Costs	\$ 557,833	\$ 96,375	\$ 395,156	\$ 104,043	\$ 773,124	-	\$ 259,564	\$ 214,014	\$ 161,226	\$ 415,792	\$ 122,049	\$ 3,099,176
Student Count Per Day	75	11	58	15	172	-	55	53	22	52	23	536
Mileage	85,367	28,518	64,208	37,713	104,917	-	61,497	29,239	53,120	105,120	59,846	629,545
Cost Per Student	\$ 7,438	\$ 8,761	\$ 6,813	\$ 6,936	\$ 4,495	-	\$ 4,719	\$ 4,038	\$ 7,328	\$ 7,996	\$ 5,306	\$ 5,782
Cost Per Mile	\$ 6.53	\$ 3.38	\$ 6.15	\$ 2.76	\$ 7.37	-	\$ 4.22	\$ 7.32	\$ 3.04	\$ 3.96	\$ 2.04	\$ 4.92
180 Day Ridership	13,500	1,980	10,440	2,700	30,960	-	9,900	9,540	3,960	9,360	4,140	96,480
Average Mile Per Student	6.32	14.40	6.15	13.97	3.39	-	6.21	3.06	13.41	11.23	14.46	6.53
Number of Buses	6.00	2.00	5.00	1.00	8.00	-	3.00	3.00	2.00	6.00	3.00	39.00
Cost Per Bus	\$ 92,972	\$ 48,188	\$ 79,031	\$ 104,043	\$ 96,641	-	\$ 86,521	\$ 71,338	\$ 80,613	\$ 69,299	\$ 40,683	\$ 79,466
Mileage Per Bus	14,228	14,259	12,842	37,713	13,115	-	20,499	9,746	26,560	17,520	19,949	16,142

General Education Transportation Costs 2016/2017

	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths- Puffer	Whitehall	Countywide Totals and Averages
Total Costs	\$ 1,152,847	\$ 489,942	\$ 576,782	\$ 591,186	\$ 834,745	\$ 108,096	\$ 615,489	\$ 759,823	\$ 394,327	\$ 1,192,441	\$ 639,150	\$ 7,354,828
Student Count Per Day	1,345	709	763	856	885	151	1,331	1,215	640	1,752	884	10,531
Mileage	209,909	147,591	132,539	170,550	106,706	32,379	167,433	150,420	84,100	349,149	154,080	1,704,856
Cost Per Student	\$ 857	\$ 691	\$ 756	\$ 691	\$ 943	\$ 716	\$ 462	\$ 625	\$ 616	\$ 681	\$ 723	\$ 698
Cost Per Mile	\$ 5.49	\$ 3.32	\$ 4.35	\$ 3.47	\$ 7.82	\$ 3.34	\$ 3.68	\$ 5.05	\$ 4.69	\$ 3.42	\$ 4.15	\$ 4.31
180 Day Ridership	242,100	127,620	137,340	154,080	159,300	27,180	239,580	218,700	115,200	315,360	159,120	1,895,580
Average Mile Per Student	0.87	1.16	0.97	1.11	0.67	1.19	0.70	0.69	0.73	1.11	0.97	0.90
Number of Buses	18.00	12.00	13.00	12.00	12.00	3.00	16.00	10.00	10.00	22.00	16.00	144.00
Cost Per Bus	\$ 64,047	\$ 40,829	\$ 44,368	\$ 49,266	\$ 69,562	\$ 36,032	\$ 38,468	\$ 75,982	\$ 39,433	\$ 54,202	\$ 39,947	\$ 51,075
Mileage Per Bus	11,662	12,299	10,195	14,213	8,892	10,793	10,465	15,042	8,410	15,870	9,630	11,839

Total Transportation Costs 2016/2017

	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals and Averages
Total Costs	\$ 1,710,680	\$ 586,317	\$ 971,938	\$ 695,229	\$ 1,607,869	\$ 108,096	\$ 875,053	\$ 973,837	\$ 555,553	\$ 1,608,233	\$ 761,199	\$ 10,454,004
Student Count Per Day	1,420	720	821	871	1,057	151	1,386	1,268	662	1,804	907	11,067
Mileage	295,276	176,109	196,747	208,263	211,623	32,379	228,930	179,659	137,220	454,269	213,926	2,334,401
Cost Per Student	\$ 1,205	\$ 814	\$ 1,184	\$ 798	\$ 1,521	\$ 716	\$ 631	\$ 768	\$ 839	\$ 891	\$ 839	\$ 945
Cost Per Mile	\$ 5.79	\$ 3.33	\$ 4.94	\$ 3.34	\$ 7.60	\$ 3.34	\$ 3.82	\$ 5.42	\$ 4.05	\$ 3.54	\$ 3.56	\$ 4.48
180 Day Ridership	255,600	129,600	147,780	156,780	190,260	27,180	249,480	228,240	119,160	324,720	163,260	1,992,060
Average Mile Per Student	1.16	1.36	1.33	1.33	1.11	1.19	0.92	0.79	1.15	1.40	1.31	1.17
Number of Buses	24.00	14.00	18.00	13.00	20.00	3.00	19.00	13.00	12.00	28.00	19.00	183.00
Cost Per Bus	\$ 71,278	\$ 41,880	\$ 53,997	\$ 53,479	\$ 80,393	\$ 36,032	\$ 46,055	\$ 74,911	\$ 46,296	\$ 57,437	\$ 40,063	\$ 57,126
Mileage Per Bus	12,303	12,579	10,930	16,020	10,581	10,793	12,049	13,820	11,435	16,224	11,259	12,756

Muskegon County Transportation Costs

Two-Year Comparison

	Special Education				General Education				Total Transportation Costs			
	2015/16	2016/17	Diff	% Diff	2015/16	2016/17	Diff	% Diff	2015/16	2016/17	Diff	% Diff
Total Costs	\$ 2,701,530	\$ 3,099,176	\$ 397,646	14.72%	\$ 7,008,177	\$ 7,354,828	\$ 346,651	4.95%	\$ 9,709,707	\$ 10,454,004	\$ 744,297	7.67%
Student Count Per Day	526	536	10	1.90%	11,072	9,931	(1,141)	-10.31%	11,598	10,467	(1,131)	-9.75%
Mileage	574,297	629,545	55,248	9.62%	1,702,832	1,704,856	2,024	0.12%	2,277,129	2,334,401	57,272	2.52%
Cost Per Student	\$ 5,136	\$ 5,782	\$ 646	12.58%	\$ 633	\$ 741	\$ 108	17.06%	\$ 837	\$ 999	162	19.35%
Cost Per Mile	\$ 4.70	\$ 4.92	\$ 0.22	4.68%	\$ 4.12	\$ 4.31	\$ 0.19	4.61%	\$ 4.26	\$ 4.48	0.22	5.16%
180 Day Ridership	94,680	96,480	1,800	1.90%	1,992,960	1,787,580	(205,380)	-10.31%	2,087,640	1,884,060	(203,580)	-9.75%
Average Mile Per Student	6.07	6.53	0.46	7.58%	0.85	0.95	0.10	11.76%	1.09	1.24	0.15	13.76%
Number of Buses	54.00	39.00	(15.00)	-27.78%	177.00	144.00	(33.00)	-18.64%	231.00	183.00	(48.00)	-20.78%
Cost Per Bus	\$ 50,028	\$ 79,466	\$ 29,438	58.84%	\$ 39,594	\$ 51,075	\$ 11,481	29.00%	\$ 42,033	\$ 57,126	\$ 15,093	35.91%
Mileage Per Bus	10,635	16,142	5,507	51.78%	9,621	11,839	2,218	23.05%	9,858	12,756	2,898	29.40%

Special Education Transportation Costs

Three-Year Comparison by District

District		Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals and Averages
Total Costs	2014/15	\$ 388,713	\$ 108,466	\$ 365,112	\$ 108,799	\$ 592,328	\$ -	\$ 223,112	\$ 227,614	\$ 165,024	\$ 234,116	\$ 117,586	\$ 2,530,870
	2015/16	\$ 406,091	\$ 80,132	\$ 321,963	\$ 104,043	\$ 668,271	\$ -	\$ 243,535	\$ 214,014	\$ 154,213	\$ 394,967	\$ 114,301	\$ 2,701,530
	2016/17	\$ 557,833	\$ 96,375	\$ 395,156	\$ 104,043	\$ 773,124	\$ -	\$ 259,564	\$ 214,014	\$ 161,226	\$ 415,792	\$ 122,049	\$ 3,099,176
Student Count Per Day	2014/15	90	24	66	15	165	-	47	52	23	64	23	569
	2015/16	86	17	62	15	148	-	43	53	22	56	24	526
	2016/17	75	11	58	15	172	-	55	53	22	52	23	536
Mileage	2014/15	85,692	39,567	66,870	28,546	83,948	-	66,877	40,668	60,885	81,909	50,456	605,418
	2015/16	85,403	26,261	57,592	37,713	92,108	-	68,807	29,239	48,030	66,880	62,264	574,297
	2016/17	85,367	28,518	64,208	37,713	104,917	-	61,497	29,239	53,120	105,120	59,846	629,545
Cost Per Student	2014/15	\$ 4,319	\$ 4,519	\$ 5,532	\$ 7,253	\$ 3,590	\$ -	\$ 4,747	\$ 4,377	\$ 7,175	\$ 3,658	\$ 5,112	\$ 4,448
	2015/16	\$ 4,722	\$ 4,714	\$ 5,193	\$ 6,936	\$ 4,515	\$ -	\$ 5,664	\$ 4,038	\$ 7,010	\$ 7,053	\$ 4,763	\$ 5,136
	2016/17	\$ 7,438	\$ 8,761	\$ 6,813	\$ 6,936	\$ 4,495	\$ -	\$ 4,719	\$ 4,038	\$ 7,328	\$ 7,996	\$ 5,306	\$ 5,782
Cost Per Mile	2014/15	\$ 4.54	\$ 2.74	\$ 5.46	\$ 3.81	\$ 7.06	\$ -	\$ 3.34	\$ 5.60	\$ 2.71	\$ 2.86	\$ 2.33	\$ 4.18
	2015/16	\$ 4.75	\$ 3.05	\$ 5.59	\$ 2.76	\$ 7.26	\$ -	\$ 3.54	\$ 7.32	\$ 3.21	\$ 5.91	\$ 1.84	\$ 4.70
	2016/17	\$ 6.53	\$ 3.38	\$ 6.15	\$ 2.76	\$ 7.37	\$ -	\$ 4.22	\$ 7.32	\$ 3.04	\$ 3.96	\$ 2.04	\$ 4.92
180 Day Ridership	2014/15	16,200	4,320	11,880	2,700	29,700	-	8,460	9,360	4,140	11,520	4,140	102,420
	2015/16	15,480	3,060	11,160	2,700	26,640	-	7,740	9,540	3,960	10,080	4,320	94,680
	2016/17	13,500	1,980	10,440	2,700	30,960	-	9,900	9,540	3,960	9,360	4,140	96,480
Avg Mile Per Student	2014/15	5.29	9.16	5.63	10.57	2.83	-	7.91	4.34	14.71	7.11	12.19	5.91
	2015/16	5.52	8.58	5.16	13.97	3.46	-	8.89	3.06	12.13	6.63	14.41	6.07
	2016/17	6.32	14.40	6.15	13.97	3.39	-	6.21	3.06	13.41	11.23	14.46	6.53
Number of Buses	2014/15	6.00	3.00	6.00	1.00	19.00	-	3.00	3.00	3.00	7.00	3.00	54.00
	2015/16	6.00	3.00	6.00	1.00	19.00	-	3.00	3.00	3.00	7.00	3.00	54.00
	2016/17	6.00	2.00	5.00	1.00	8.00	-	3.00	3.00	2.00	6.00	3.00	39.00
Cost Per Bus	2014/15	\$ 64,786	\$ 36,155	\$ 60,852	\$ 108,799	\$ 31,175	\$ -	\$ 74,371	\$ 75,871	\$ 55,008	\$ 33,445	\$ 39,195	\$ 46,868
	2015/16	\$ 67,682	\$ 26,711	\$ 53,661	\$ 104,043	\$ 35,172	\$ -	\$ 81,178	\$ 71,338	\$ 51,404	\$ 56,424	\$ 38,100	\$ 50,028
	2016/17	\$ 92,972	\$ 48,188	\$ 79,031	\$ 104,043	\$ 96,641	\$ -	\$ 86,521	\$ 71,338	\$ 80,613	\$ 69,299	\$ 40,683	\$ 79,466
Mileage Per Bus	2014/15	14,282	13,189	11,145	28,546	4,418	-	22,292	13,556	20,295	11,701	16,819	11,211
	2015/16	14,234	8,754	9,599	37,713	4,848	-	22,936	9,746	16,010	9,554	20,755	10,635
	2016/17	14,228	14,259	12,842	37,713	13,115	-	20,499	9,746	26,560	17,520	19,949	16,142

General Education Transportation Costs

Three-Year Comparison by District

District		Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals and Averages
Total Costs	2014/15	\$ 1,027,493	\$ 399,416	\$ 507,927	\$ 543,769	\$ 1,003,342	\$ 117,472	\$ 529,126	\$ 823,320	\$ 403,302	\$1,052,315	\$ 567,456	\$ 6,974,938
	2015/16	\$ 1,064,814	\$ 393,748	\$ 564,991	\$ 534,321	\$ 904,354	\$ 94,533	\$ 533,046	\$ 697,673	\$ 386,807	\$1,257,608	\$ 576,282	\$ 7,008,177
	2016/17	\$ 1,152,847	\$ 489,942	\$ 576,782	\$ 591,186	\$ 834,745	\$ 108,096	\$ 615,489	\$ 759,823	\$ 394,327	\$1,192,441	\$ 639,150	\$ 7,354,828
Student Count Per Day	2014/15	1,672	802	788	826	1,110	178	1,340	1,391	587	1,747	1,065	11,506
	2015/16	1,579	690	781	828	1,015	125	1,363	1,386	598	1,614	1,093	11,072
	2016/17	1,345	709	763	856	885	151	1,331	1,215	640	1,752	884	10,531
Mileage	2014/15	230,399	143,197	140,957	162,487	141,899	33,901	123,025	137,433	85,320	283,313	170,800	1,652,731
	2015/16	257,578	136,341	153,023	161,353	123,465	32,483	113,668	136,112	92,000	325,841	170,968	1,702,832
	2016/17	209,909	147,591	132,539	170,550	106,706	32,379	167,433	150,420	84,100	349,149	154,080	1,704,856
Cost Per Student	2014/15	\$ 615	\$ 498	\$ 645	\$ 658	\$ 904	\$ 660	\$ 395	\$ 592	\$ 687	\$ 602	\$ 533	\$ 606
	2015/16	\$ 674	\$ 571	\$ 723	\$ 645	\$ 891	\$ 756	\$ 391	\$ 503	\$ 647	\$ 779	\$ 527	\$ 633
	2016/17	\$ 857	\$ 691	\$ 756	\$ 691	\$ 943	\$ 716	\$ 462	\$ 625	\$ 616	\$ 681	\$ 723	\$ 698
Cost Per Mile	2014/15	\$ 4.46	\$ 2.79	\$ 3.60	\$ 3.35	\$ 7.07	\$ 3.47	\$ 4.30	\$ 5.99	\$ 4.73	\$ 3.71	\$ 3.32	\$ 4.22
	2015/16	\$ 4.13	\$ 2.89	\$ 3.69	\$ 3.31	\$ 7.32	\$ 2.91	\$ 4.69	\$ 5.13	\$ 4.20	\$ 3.86	\$ 3.37	\$ 4.12
	2016/17	\$ 5.49	\$ 3.32	\$ 4.35	\$ 3.47	\$ 7.82	\$ 3.34	\$ 3.68	\$ 5.05	\$ 4.69	\$ 3.42	\$ 4.15	\$ 4.31
180 Day Ridership	2014/15	300,960	144,360	141,840	148,680	199,800	32,040	241,200	250,380	105,660	314,460	191,700	2,071,080
	2015/16	284,220	124,200	140,580	149,040	182,700	22,500	245,340	249,480	107,640	290,520	196,740	1,992,960
	2016/17	242,100	127,620	137,340	154,080	159,300	27,180	239,580	218,700	115,200	315,360	159,120	1,895,580
Avg Mile Per Student	2014/15	0.77	0.99	0.99	1.09	0.71	1.06	0.51	0.55	0.81	0.90	0.89	0.80
	2015/16	0.91	1.10	1.09	1.08	0.68	1.44	0.46	0.55	0.85	1.12	0.87	0.85
	2016/17	0.87	1.16	0.97	1.11	0.67	1.19	0.70	0.69	0.73	1.11	0.97	0.90
Number of Buses	2014/15	17.00	11.00	21.00	15.00	18.00	6.00	17.00	11.00	12.00	33.00	16.00	177.00
	2015/16	17.00	11.00	21.00	15.00	18.00	6.00	17.00	11.00	12.00	33.00	16.00	177.00
	2016/17	18.00	12.00	13.00	12.00	12.00	3.00	16.00	10.00	10.00	22.00	16.00	144.00
Cost Per Bus	2014/15	\$ 60,441	\$ 36,311	\$ 24,187	\$ 36,251	\$ 55,741	\$ 19,579	\$ 31,125	\$ 74,847	\$ 33,609	\$ 31,888	\$ 35,466	\$ 39,406
	2015/16	\$ 62,636	\$ 35,795	\$ 26,904	\$ 35,621	\$ 50,242	\$ 15,756	\$ 31,356	\$ 63,425	\$ 32,234	\$ 38,109	\$ 36,018	\$ 39,594
	2016/17	\$ 64,047	\$ 40,829	\$ 44,368	\$ 49,266	\$ 69,562	\$ 36,032	\$ 38,468	\$ 75,982	\$ 39,433	\$ 54,202	\$ 39,947	\$ 51,075
Mileage Per Bus	2014/15	13,553	13,018	6,712	10,832	7,883	5,650	7,237	12,494	7,110	8,585	10,675	9,337
	2015/16	15,152	12,395	7,287	10,757	6,859	5,414	6,686	12,374	7,667	9,874	10,686	9,621
	2016/17	11,662	12,299	10,195	14,213	8,892	10,793	10,465	15,042	8,410	15,870	9,630	11,839

Total Transportation Costs

Three-Year Comparison by District

District		Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals and Averages
Total Costs	2014/15	\$ 1,416,206	\$ 507,882	\$ 873,039	\$ 652,568	\$ 1,595,670	\$ 117,472	\$ 752,238	\$ 1,050,934	\$ 568,326	\$ 1,286,431	\$ 685,042	\$ 9,505,808
	2015/16	\$ 1,470,905	\$ 473,880	\$ 886,954	\$ 638,364	\$ 1,572,625	\$ 94,533	\$ 776,581	\$ 911,687	\$ 541,020	\$ 1,652,575	\$ 690,583	\$ 9,709,707
	2016/17	\$ 1,710,680	\$ 586,317	\$ 971,938	\$ 695,229	\$ 1,607,869	\$ 108,096	\$ 875,053	\$ 973,837	\$ 555,553	\$ 1,608,233	\$ 761,199	\$ 10,454,004
Student Count Per Day	2014/15	1,762	826	854	841	1,275	178	1,387	1,443	610	1,811	1,088	12,075
	2015/16	1,665	707	843	843	1,163	125	1,406	1,439	620	1,670	1,117	11,598
	2016/17	1,420	720	821	871	1,057	151	1,386	1,268	662	1,804	907	11,067
Mileage	2014/15	316,091	182,764	207,827	191,033	225,847	33,901	189,902	178,101	146,205	365,222	221,256	2,258,149
	2015/16	342,981	162,602	210,615	199,066	215,573	32,483	182,475	165,351	140,030	392,721	233,232	2,277,129
	2016/17	295,276	176,109	196,747	208,263	211,623	32,379	228,930	179,659	137,220	454,269	213,926	2,334,401
Cost Per Student	2014/15	\$ 804	\$ 615	\$ 1,022	\$ 776	\$ 1,252	\$ 660	\$ 542	\$ 728	\$ 932	\$ 710	\$ 630	\$ 787
	2015/16	\$ 883	\$ 670	\$ 1,052	\$ 757	\$ 1,352	\$ 756	\$ 552	\$ 634	\$ 873	\$ 990	\$ 618	\$ 837
	2016/17	\$ 1,205	\$ 814	\$ 1,184	\$ 798	\$ 1,521	\$ 716	\$ 631	\$ 768	\$ 839	\$ 891	\$ 839	\$ 945
Cost Per Mile	2014/15	\$ 4.48	\$ 2.78	\$ 4.20	\$ 3.42	\$ 7.07	\$ 3.47	\$ 3.96	\$ 5.90	\$ 3.89	\$ 3.52	\$ 3.10	\$ 4.21
	2015/16	\$ 4.29	\$ 2.91	\$ 4.21	\$ 3.21	\$ 7.30	\$ 2.91	\$ 4.26	\$ 5.51	\$ 3.86	\$ 4.21	\$ 2.96	\$ 4.26
	2016/17	\$ 5.79	\$ 3.33	\$ 4.94	\$ 3.34	\$ 7.60	\$ 3.34	\$ 3.82	\$ 5.42	\$ 4.05	\$ 3.54	\$ 3.56	\$ 4.48
180 Day Ridership	2014/15	317,160	148,680	153,720	151,380	229,500	32,040	249,660	259,740	109,800	325,980	195,840	2,173,500
	2015/16	299,700	127,260	151,740	151,740	209,340	22,500	253,080	259,020	111,600	300,600	201,060	2,087,640
	2016/17	255,600	129,600	147,780	156,780	190,260	27,180	249,480	228,240	119,160	324,720	163,260	1,992,060
Avg Mile Per Student	2014/15	1.00	1.23	1.35	1.26	0.98	1.06	0.76	0.69	1.33	1.12	1.13	1.04
	2015/16	1.14	1.28	1.39	1.31	1.03	1.44	0.72	0.64	1.25	1.31	1.16	1.09
	2016/17	1.16	1.36	1.33	1.33	1.11	1.19	0.92	0.79	1.15	1.40	1.31	1.17
Number of Buses	2014/15	23.00	14.00	27.00	16.00	37.00	6.00	20.00	14.00	15.00	40.00	19.00	231.00
	2015/16	23.00	14.00	27.00	16.00	37.00	6.00	20.00	14.00	15.00	40.00	19.00	231.00
	2016/17	24.00	14.00	18.00	13.00	20.00	3.00	19.00	13.00	12.00	28.00	19.00	183.00
Cost Per Bus	2014/15	\$ 61,574	\$ 36,277	\$ 32,335	\$ 40,786	\$ 43,126	\$ 19,579	\$ 37,612	\$ 75,067	\$ 37,888	\$ 32,161	\$ 36,055	\$ 41,151
	2015/16	\$ 63,952	\$ 33,849	\$ 32,850	\$ 39,898	\$ 42,503	\$ 15,756	\$ 38,829	\$ 65,121	\$ 36,068	\$ 41,314	\$ 36,346	\$ 42,033
	2016/17	\$ 71,278	\$ 41,880	\$ 53,997	\$ 53,479	\$ 80,393	\$ 36,032	\$ 46,055	\$ 74,911	\$ 46,296	\$ 57,437	\$ 40,063	\$ 57,126
Mileage Per Bus	2014/15	13,743	13,055	7,697	11,940	6,104	5,650	9,495	12,722	9,747	9,131	11,645	9,776
	2015/16	14,912	11,614	7,801	12,442	5,826	5,414	9,124	11,811	9,335	9,818	12,275	9,858
	2016/17	12,303	12,579	10,930	16,020	10,581	10,793	12,049	13,820	11,435	16,224	11,259	12,756

Muskegon County Transportation Costs

Five-Year Comparison by Annual Totals

	2012/13	2013/14	2014/15	2015/16	2016/17	Diff	% Diff
Total Costs	\$ 9,846,770	\$ 9,793,819	\$ 9,505,808	\$ 9,709,707	\$ 10,454,004	\$ 607,234	6.17%
Student Count Per Day	12,522	12,393	12,075	11,598	11,067	(1,455)	-11.62%
Mileage	2,331,505	2,292,628	2,258,149	2,277,129	2,334,401	2,896	0.12%
Cost Per Student	\$ 786	\$ 790	\$ 787	\$ 837	\$ 945	159	20.23%
Cost Per Mile	\$ 4.22	\$ 4.27	\$ 4.21	\$ 4.26	\$ 4.48	0.26	6.16%
180 Day Ridership	2,253,960	2,230,740	2,173,500	2,087,640	1,992,060	(261,900)	-11.62%
Avg Mile Per Student	1.03	1.03	1.04	1.09	1.17	0.14	13.59%
Number of Buses	231.00	231.00	231.00	231.00	183.00	(48.00)	-20.78%
Cost Per Bus	\$ 42,627	\$ 42,397	\$ 41,151	\$ 42,033	\$ 57,126	\$ 14,499	34.01%
Mileage Per Bus	10,093	9,925	9,776	9,858	12,756	2,663	26.38%

Food Service

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Lunch, Breakfast and Milk Charges

2017/2018

District	Breakfast			Lunch			Milk
	Elementary	Secondary	Non-Student	Elementary	Secondary	Non-student	
Fruitport	\$ 1.50	\$ 1.50	\$ 2.00	\$ 2.65	\$ 2.85	\$ 3.75	\$ 0.50
Holton	Free	Free	2.00	2.35	2.45	3.50	0.50
Mona Shores	1.90	1.90	2.35	2.75	2.95	3.95	0.50
Montague	Free	1.35	1.85	2.25	2.50	3.25	0.50
Muskegon	Free	Free	2.05	Free	Free	3.55	0.50
North Muskegon	1.90	1.90	2.35	2.60	2.85	3.70	0.50
Oakridge	Free	Free	1.50	2.45	2.70	3.50	0.40
Orchard View	Free	Free	2.00	2.10	2.35	3.50	0.50
Ravenna	1.50	1.50	2.00	2.40	2.65	3.50	0.40
Reeths-Puffer	1.20	1.45	1.85	2.60	2.95	3.80	0.40
Whitehall	Free	1.35	1.85	2.25	2.50	3.25	0.50
MAISD	1.45	1.45	1.75	2.85	2.85	3.55	0.45
Average Price	\$ 1.35	\$ 1.38	\$ 1.96	\$ 2.48	\$ 2.69	\$ 3.57	\$ 0.47

Source: District Food Service Departments and District Business Managers

Free and Reduced-Price Meal Counts

Fall 2014, Fall 2015 and Fall 2016

District	Year	Fruitport	Holton	Mona Shores	Montague	Muskegon	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Countywide Totals & Averages
Eligible for Free Meal	Fall 2014	1,283	536	1,115	590	3,265	212	1,063	1,604	397	1,534	660	12,259
	Fall 2015	1,127	508	1,323	562	3,169	200	1,110	1,558	402	1,480	762	12,201
	Fall 2016	1,220	456	1,217	526	3,121	184	1,016	1,533	323	1,460	687	11,743
Percent of Eligible	Fall 2014	45.16%	61.68%	29.81%	39.15%	80.30%	20.89%	53.34%	63.85%	36.73%	40.14%	32.40%	45.77%
	Fall 2015	41.16%	58.26%	34.76%	38.34%	81.57%	19.21%	54.44%	63.62%	37.33%	39.42%	37.15%	45.93%
	Fall 2016	44.32%	53.58%	31.64%	35.40%	79.86%	17.81%	50.37%	60.26%	30.76%	38.55%	33.22%	43.25%
Eligible for Reduced-Price Meal	Fall 2014	255	102	289	147	154	84	214	246	160	396	150	2,197
	Fall 2015	213	101	304	155	212	77	217	259	133	380	189	2,240
	Fall 2016	270	76	268	144	209	41	228	231	95	373	155	2,090
Percent of Eligible for Reduced-Price	Fall 2014	8.98%	11.74%	7.73%	9.75%	3.79%	8.28%	10.74%	9.79%	14.80%	10.36%	7.36%	9.39%
	Fall 2015	7.78%	11.58%	7.99%	10.57%	5.46%	7.40%	10.64%	10.58%	12.35%	10.12%	9.22%	9.43%
	Fall 2016	9.81%	8.93%	6.97%	9.69%	5.35%	3.97%	11.30%	9.08%	9.05%	9.85%	7.50%	8.32%
Total Eligible for Free & Reduced	Fall 2014	1,538	638	1,404	737	3,419	296	1,277	1,850	557	1,930	810	14,456
	Fall 2015	1,340	609	1,627	717	3,381	277	1,327	1,817	535	1,860	951	14,441
	Fall 2016	1,490	532	1,485	670	3,330	225	1,244	1,764	418	1,833	842	13,833
Percent of Free & Reduced	Fall 2014	54.14%	73.42%	37.54%	48.91%	84.09%	29.16%	64.07%	73.65%	51.53%	50.50%	39.76%	55.16%
	Fall 2015	48.94%	69.84%	42.75%	48.91%	87.03%	26.61%	65.08%	74.19%	49.68%	49.55%	46.37%	55.36%
	Fall 2016	54.12%	62.51%	38.61%	45.09%	85.21%	21.78%	61.68%	69.34%	39.81%	48.40%	40.72%	51.57%
Not Eligible	Fall 2014	1,303	231	2,336	770	647	719	716	662	524	1,892	1,227	11,027
	Fall 2015	1,398	263	2,179	749	504	764	712	632	542	1,894	1,100	10,737
	Fall 2016	1,263	319	2,361	816	578	808	773	780	632	1,954	1,226	11,510
Percent of Not Eligible	Fall 2014	45.86%	26.58%	62.46%	51.09%	15.91%	70.84%	35.93%	26.35%	48.47%	49.50%	60.24%	44.84%
	Fall 2015	51.06%	30.16%	57.25%	51.09%	12.97%	73.39%	34.92%	25.81%	50.32%	50.45%	53.63%	44.64%
	Fall 2016	45.88%	37.49%	61.39%	54.91%	14.79%	78.22%	38.32%	30.66%	60.19%	51.60%	59.28%	48.43%
Total Count	Fall 2014	2,841	869	3,740	1,507	4,066	1,015	1,993	2,512	1,081	3,822	2,037	25,483
	Fall 2015	2,738	872	3,806	1,466	3,885	1,041	2,039	2,449	1,077	3,754	2,051	25,178
	Fall 2016	2,753	851	3,846	1,486	3,908	1,033	2,017	2,544	1,050	3,787	2,068	25,343

Source: MDE Free and Reduced-Price Meal Counts for Fall 2014, Fall 2015, and Fall 2016