



2008 Summaries & Information



Introduction

This is the 38th 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.

Additional information included in this Summary is pertinent to all of the constituent school districts such as School Personnel by Position, Five Year Membership Comparison, etc.

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.

Dr. Susan W. Meston
Superintendent
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Muskegon Area Intermediate School District
630 Harvey St.
Muskegon, Michigan 49442
231-777-2637

<u>School Districts</u>	<u>Code #</u>
Fruitport Community Schools	61-080
Holton Public Schools	61-120
Mona Shores Public Schools	61-060
Montague Area Public Schools	61-180
Muskegon Public Schools	61-010
Muskegon Heights Public Schools	61-020
North Muskegon Public Schools	61-230
Oakridge Public Schools	61-065
Orchard View Schools	61-190
Ravenna Public Schools	61-210
Reeths-Puffer Schools	61-220
Whitehall District Schools	61-240
WayPoint Academy	61-903
Three Oaks Academy	61-904
Timberland Charter Academy	61-902
Tri-Valley Academy	61-901
MAISD	61-000

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FTE Membership By Grade (Un-Audited)
September 2008

	K	1	2	3	4	5	6	7	8	9	10	11	12	SE	Adult	District Totals
Fruitport	243.98	233.18	229.70	219.91	237.44	210.96	236.80	240.38	249.38	261.74	238.98	228.40	251.65	131.25	18.80	3,232.55
Holton	75.90	71.07	78.51	78.47	67.58	84.52	75.17	57.42	61.93	94.18	81.48	101.56	64.49	66.40	0.00	1,058.68
Mona Shores	289.35	262.43	249.72	245.92	270.23	269.14	308.39	304.04	332.39	321.46	327.13	326.10	321.81	72.85	0.00	3,900.96
Montague	168.01	96.97	108.20	94.01	95.28	98.27	104.45	102.22	92.42	114.65	116.00	101.86	107.68	66.25	0.00	1,466.27
Muskegon	464.50	397.49	399.81	419.06	320.08	329.35	328.65	347.99	314.49	353.82	368.11	356.84	396.98	563.45	72.58	5,433.20
Muskegon Heights	157.44	138.45	127.09	129.45	112.56	115.88	111.74	104.42	92.62	131.33	160.57	150.69	124.48	172.15	31.64	1,860.51
North Muskegon	95.91	67.98	56.15	63.71	76.18	66.60	65.39	71.87	69.67	75.92	70.24	55.62	64.85	19.91	56.80	976.80
Oakridge	160.05	137.39	147.51	125.35	122.19	135.93	145.33	139.44	122.62	149.67	141.62	155.79	132.05	74.36	5.09	1,894.39
Orchard View	239.95	213.41	218.02	213.82	205.82	236.43	210.54	190.48	186.70	222.18	241.24	202.46	214.34	104.41	106.57	3,006.37
Ravenna	86.79	75.06	80.18	65.03	91.88	77.31	85.48	74.47	72.90	68.31	82.66	100.75	74.87	36.91	0.00	1,072.60
Reeths-Puffer	333.65	263.43	295.79	277.87	291.32	277.71	299.15	279.52	267.75	314.31	323.10	275.04	312.84	217.72	0.00	4,029.20
Whitehall	177.00	143.51	149.52	161.78	151.70	162.82	160.74	156.88	154.09	205.14	199.36	211.67	220.37	96.05	25.47	2,376.10
WayPoint Academy	0.00	0.00	0.00	0.00	0.00	7.83	14.92	26.63	25.81	49.29	38.89	31.21	16.95	6.47	0.00	218.00
Three Oaks	47.00	46.88	39.91	44.47	38.40	32.61	35.52	18.37	15.73	0.00	0.00	0.00	0.00	3.11	0.00	322.00
Timberland Academy	60.00	52.85	59.35	51.85	53.59	42.52	46.93	43.42	38.40	0.00	0.00	0.00	0.00	9.09	0.00	458.00
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	197.10	0.00	197.10
Total Public	2,599.53	2,200.10	2,239.46	2,190.70	2,134.25	2,147.88	2,229.20	2,157.55	2,096.90	2,362.00	2,389.38	2,297.99	2,303.36	1,837.48	316.95	31,502.73
Non - Public	91.00	73.00	89.00	82.00	98.00	75.00	85.00	40.00	40.00	114.00	100.00	148.00	134.00	5.00	0.00	1,169.00
Home Education	1.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00	2.00	1.00	3.00	2.00	2.00	3.00	0.00	14.00
Total Non-Public	92.00	73.00	90.00	82.00	99.00	76.00	85.00	40.00	42.00	115.00	103.00	150.00	136.00	8.00	0.00	1,183.00
County Totals	2,691.53	2,273.10	2,329.46	2,272.70	2,233.25	2,223.88	2,314.20	2,197.55	2,138.90	2,477.00	2,492.38	2,447.99	2,439.36	1,845.48	316.95	32,685.73

Five Special Education students are enrolled in non-Public Schools, three in Home Education, and two in Part Time Home Education; those numbers are included in grade level totals. Home Education enrollment includes only registered home school students.

Charter Enrollment by Resident District

September 2008

	WayPoint			Three Oaks			Timberland			Tri-Valley			LEA Totals		
	2007	2008	Diff.	2007	2008	Diff.	2007	2008	Diff.	2007	2008	Diff.	2007	2008	Diff.
Fruitport	6	2	(4)	1	1	0	10	9	(1)	0	0	0	17	12	(5)
Holton	1	5	4	2	0	(2)	1	1	0	0	0	0	4	6	2
Mona Shores	10	12	2	1	1	0	6	6	0	1	0	(1)	18	19	1
Montague	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Muskegon	122	110	(12)	102	175	73	282	267	(15)	85	0	(85)	591	552	(39)
Muskegon Heights	24	22	(2)	16	141	125	96	109	13	105	0	(105)	241	272	31
North Muskegon	2	2	0	0	0	0	0	3	3	0	0	0	2	5	3
Oakridge	18	14	(4)	0	0	0	19	14	(5)	0	0	0	37	28	(9)
Orchard View	31	36	5	2	2	0	37	33	(4)	0	0	0	70	71	1
Ravenna	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reeths-Puffer	11	9	(2)	6	2	(4)	5	7	2	0	0	0	22	18	(4)
Whitehall	12	6	(6)	3	0	(3)	1	2	1	0	0	0	16	8	(8)
Musk. County Sub Total	237	218	(19)	133	322	189	457	451	(6)	191	0	(191)	1,018	991	(27)
Fremont	0	0	0	0	0	0	2	0	(2)	0	0	0	2	0	(2)
Grand Haven PS	0	0	0	0	0	0	3	4	1	0	0	0	3	4	1
Hart	0	0	0	0	0	0	2	0	(2)	0	0	0	2	0	(2)
Hesperia	0	0	0	0	0	0	0	1	1	0	0	0	0	1	1
Mendon Community SD	0	0	0	0	0	0	1	0	(1)	0	0	0	1	0	(1)
Redford Union	0	0	0	0	0	0	2	0	(2)	0	0	0	2	0	(2)
Spring Lake PS	0	0	0	0	0	0	3	0	(3)	0	0	0	3	0	(3)
Munising	0	0	0	0	0	0	0	2	2	0	0	0	0	2	2
Zeeland	1	0	(1)	0	0	0	0	0	0	0	0	0	1	0	(1)
Total Charter Enrollment	238	218	(20)	133	322	189	470	458	(12)	191	0	(191)	1,032	998	(34)

Foundation Grant Revenue Impact to LEAs	2007	2008	Difference
Fruitport	\$122,468	\$87,792	(\$34,676)
Holton	\$28,816	\$43,896	\$15,080
Mona Shores	\$129,672	\$139,004	\$9,332
Montague	\$0	\$0	\$0
Muskegon	\$4,555,428	\$4,308,912	(\$246,516)
Muskegon Heights	\$1,885,584	\$2,153,968	\$268,384
North Muskegon	\$14,652	\$37,175	\$22,523
Oakridge	\$266,548	\$204,848	(\$61,700)
Orchard View	\$518,000	\$532,997	\$14,997
Ravenna	\$0	\$0	\$0
Reeths-Puffer	\$158,488	\$131,688	(\$26,800)
Whitehall	\$115,264	\$58,528	(\$56,736)
Total	\$7,794,920	\$7,698,808	(\$96,112)

Non - Public Schools in Muskegon County
2008/09

	K	1	2	3	4	5	6	7	8	9	10	11	12	Sp Ed	Total
Broadway Baptist School	1	0	0	1	2	0	1	2	1	3	2	1	2	0	16
Calvary Christian Academy	11	13	25	17	17	14	22	12	16	11	10	20	22	0	210
Michigan Dunes Montessori	13	4	0	0	0	0	0	0	0	0	0	0	0	0	17
Muskegon Catholic Central	24	22	26	30	37	29	27	0	0	46	45	62	63	5	411
Muskegon Christian	19	14	18	19	22	17	18	18	19	0	0	0	0	0	164
Muskegon 7th Day Adventist School	0	1	1	0	4	2	1	1	0	0	0	0	0	0	10
St. Catherine's School	7	7	10	6	11	3	6	0	0	0	0	0	0	0	50
West Shore Lutheran	10	9	4	5	2	7	7	7	4	0	0	0	0	0	55
Western Mich Christian High School	0	0	0	0	0	0	0	0	0	54	43	65	47	0	209
Sub-Total	85	70	84	78	95	72	82	40	40	114	100	148	134	5	1,142
Home Education	1	0	1	0	1	1	0	0	2	1	3	2	2	3	14
Total Non-Public	86	70	85	78	96	73	82	40	42	115	103	150	136	8	1,156

Five Special Education students are enrolled in Non-Public Schools, three in Home Education, and two in Part Time Home Education; those numbers are included in grade level totals.

Elementary and Secondary Membership (Un-Audited)
September 2008

District	K-6	Grade 7-12	Special Education	Adult Education	Total
Fruitport	1,611.97	1,470.53	131.25	18.80	3,232.55
Holton	531.22	461.06	66.40	0.00	1,058.68
Mona Shores	1,895.18	1,932.93	72.85	0.00	3,900.96
Montague	765.19	634.83	66.25	0.00	1,466.27
Muskegon	2,658.94	2,138.23	563.45	72.58	5,433.20
Muskegon Heights	892.61	764.11	172.15	31.64	1,860.51
North Muskegon	491.92	408.17	19.91	56.80	976.80
Oakridge	973.75	841.19	74.36	5.09	1,894.39
Orchard View	1,537.99	1,257.40	104.41	106.57	3,006.37
Ravenna	561.73	473.96	36.91	0.00	1,072.60
Reeths-Puffer	2,038.92	1,772.56	217.72	0.00	4,029.20
Whitehall	1,107.07	1,147.51	96.05	25.47	2,376.10
WayPoint Academy	22.75	188.78	6.47	0.00	218.00
Three Oaks Academy	284.79	34.10	3.11	0.00	322.00
Timberland Academy	367.09	81.82	9.09	0.00	458.00
MAISD	0.00	0.00	197.10	0.00	197.10
Total Public	15,741.12	13,607.18	1,837.48	316.95	31,502.73
Non - Public	593.00	576.00	5.00	0.00	1,169.00
Home Education	4.00	10.00	3.00	0.00	14.00
Total Non-Public	597.00	586.00	8.00	0.00	1,183.00
County Totals	16,338.12	14,193.18	1,845.48	316.95	32,685.73

Five Special Education students are enrolled in Non-Public Schools, three in Home Education, and two in Part Time Home Education; those numbers are included in grade level totals.

Fall Membership Count Five - Year Comparison

District	2004/05	2005/06	2006/07	2007/08	Un-Audited 2008/09
Fruitport	3,299	3,271	3,245	3,244	3,233
Holton	1,128	1,114	1,094	1,117	1,059
Mona Shores	4,229	4,205	4,137	3,958	3,901
Montague	1,498	1,475	1,494	1,462	1,466
Muskegon	5,963	5,692	5,730	5,619	5,433
Muskegon Heights	2,278	2,166	2,056	1,906	1,861
North Muskegon	876	878	908	982	977
Oakridge	2,018	1,977	1,960	1,968	1,894
Orchard View	2,917	2,982	2,922	2,971	3,006
Ravenna	1,162	1,153	1,082	1,095	1,073
Reeths-Puffer	4,251	4,235	4,179	4,096	4,029
Whitehall	2,283	2,348	2,375	2,377	2,376
WayPoint Academy	243	249	242	238	218
Three Oaks	150	136	145	133	322
Timberland Academy	555	593	560	470	458
Tri-Valley Academy	347	298	182	191	-
MAISD	174	181	196	195	197
Total Public	33,371	32,953	32,507	32,022	31,503
Non - Public	1,575	1,479	1,100	1,332	1,169
Home Education	21	23	21	9	14
Total Non - Public	1,596	1,502	1,121	1,341	1,183
Total	34,967	34,455	33,628	33,363	32,686

Numbers are rounded to the nearest whole FTE and include Alternative & Adult Education

Source - Membership Counts 2004/05 through 2007/08 are audited. Membership Counts for 2008/09 are un-audited. Page 5

1964 - 2009 Public / Non - Public Membership Comparison

Year	Non - Public **	Public Schools
1964-65	5,520	40,953
1965-66	5,340	41,264
1966-67	5,129	41,710
1967-68	5,155	42,698
1968-69	4,814	42,918
1969-70	4,351	42,844
1970-71	4,085	43,543
1971-72	3,737	43,335
1972-73	3,493	42,494
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 *	33,869
2000-01	1,855 *	33,840
2001-02	1,815 *	33,974
2002-03	1,699 *	34,048
2003-04	1,192 *	33,580
2004-05	1,596 *	33,369
2005-06	1,502 *	32,995
2006-07	1,492 *	32,516
2007-08	1,341 *	32,020
2008-09	1,183 *	31,503 **

* Includes Home Education

**Unaudited Membership

Career & Technical Education Programs Two - Year Comparison

Program	Categories	2007/08 Enrollments	2008/09 Enrollments
Ag. Science/Natural Resources	MAISD / LEA	174	196
Auto Body Technology	MAISD	40	36
Automotive Technology	MAISD	46	39
Business Management, Marketing & Technology	LEA	531	622
Commercial Art	MAISD	35	33
Computer Information Network Systems	MAISD / LEA	59	92
Construction Trades	MAISD	67	55
Cosmetology	MAISD	60	55
Drafting/Design Technology - CAD	MAISD / LEA	240	214
Early Childhood	MAISD	48	47
Electrical-Electronics	MAISD	32	40
Financial Management	MAISD / LEA	189	166
Graphic Arts	MAISD	21	20
Health Sciences	MAISD	93	86
Heating, Ventilation, & Air Conditioning	MAISD	33	30
Law Enforcement/Public Safety	MAISD	41	43
Machine Technologies	MAISD	43	25
Marketing & Distributive Ed.	MAISD / LEA	243	171
Restaurant, Catering & Culinary Management	MAISD	43	33
Welding, Brazing & Soldering	MAISD	44	42
Parenthood Education	LEA	145	224
Total		2,227	2,269

First Year Schools of Choice
2008/09

Choice ▶	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge*	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Totals
Resident ▼													
Fruitport		0	3	0	4	0	0	0	4	0	1	2	14
Holton	0		0	1	0	0	1	0	0	0	17	5	24
Mona Shores	7	0		0	9	1	0	0	5	0	1	0	23
Montague	1	0	0		0	0	1	0	0	0	1	8	11
Muskegon	31	0	52	0		1	7	0	73	0	17	1	182
Muskegon Heights	5	0	24	0	91		0	0	0	0	0	0	120
North Muskegon	1	0	0	0	0	0		0	0	0	0	0	1
Oakridge	4	2	0	0	0	0	1		1	7	1	1	17
Orchard View	3	0	5	0	6	0	4	0		0	5	0	23
Ravenna	6	0	0	0	0	0	0	0	0		0	0	6
Reeths-Puffer	2	5	2	1	1	0	41	0	2	0		14	68
Whitehall	0	0	1	15	1	0	3	0	0	0	12		32
Totals	60	7	87	17	112	2	58	0	85	7	55	31	521

*Oakridge is not accepting Schools of Choice students at this time.

Source - Number of Choice Students September 2008

Non-Resident FTE by Resident District September 2008

Educating Resident	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths- Puffer	Whitehall	Total # of FTEs that went to
Fruitport	0.00	0.00	10.00	0.00	15.75	0.00	4.00	3.00	15.00	7.93	6.00	3.00	64.68
Holton	0.69	0.00	2.16	1.00	1.35	0.00	10.00	0.00	0.00	3.00	89.40	33.04	140.64
Mona Shores	54.21	0.00	0.00	0.00	102.09	4.34	7.00	0.00	14.00	3.00	7.00	2.00	193.64
Montague	1.00	0.00	0.00	0.00	2.31	0.00	2.00	0.00	2.00	1.00	3.60	50.00	61.91
Muskegon	147.06	0.00	284.00	3.00	0.00	129.14	57.00	1.00	307.00	2.00	64.00	9.05	1,003.25
Muskegon Hts.	16.00	0.00	105.00	0.00	205.88	0.00	6.00	0.00	34.00	0.00	4.00	0.00	370.88
North Muskegon	1.00	0.00	5.24	0.00	1.86	0.00	0.00	0.00	0.00	0.00	18.00	1.00	27.10
Oakridge	41.70	2.00	2.00	0.00	3.36	0.00	4.00	0.00	24.00	25.00	3.00	1.00	106.06
Orchard View	39.83	0.00	8.00	0.00	27.89	4.00	21.00	2.00	0.00	12.60	13.00	2.68	131.00
Ravenna	45.06	0.00	0.00	0.00	2.98	0.00	3.00	3.00	0.00	0.00	2.00	0.00	56.04
Reeths-Puffer	12.53	34.00	8.00	4.00	22.68	0.00	210.00	0.00	14.00	2.69	0.00	117.63	425.53
Whitehall	0.06	4.00	3.00	51.00	5.11	0.00	18.00	0.00	0.00	2.00	52.40	0.00	135.57
Coopersville	0.91	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	8.00	2.00	0.00	11.91
Fremont	1.00	19.00	0.00	0.00	4.18	0.00	0.00	0.00	2.00	3.00	4.00	1.00	34.18
Grand Haven	37.98	0.00	19.00	0.00	19.29	0.00	3.00	0.00	0.00	0.00	2.00	0.00	81.27
Pentwater	0.00	0.00	0.00	1.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60
Grant	0.00	0.00	0.00	0.00	1.28	0.00	0.00	0.00	0.00	18.00	0.00	0.00	19.28
Hesperia	0.00	5.00	0.00	0.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.17
Kent City	0.00	0.00	0.00	0.00	0.30	0.00	0.00	0.00	0.00	4.04	0.00	0.00	4.34
Holland City	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
Shelby	0.00	2.00	0.00	43.27	4.38	0.00	0.00	0.00	0.00	0.00	0.00	2.00	51.65
Spring Lake	35.43	1.00	6.00	0.00	15.09	1.00	0.00	0.00	0.00	0.00	0.00	0.00	58.52
Newaygo	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Muskegon Co.	359.14	40.00	427.40	59.00	391.26	137.48	342.00	9.00	410.00	59.22	262.40	219.40	2,716.30
Out of County	76.32	29.00	25.00	45.27	45.29	1.00	3.00	0.00	2.00	33.04	8.00	3.00	270.92
Total Non-Resident FTE	435.46	69.00	452.40	104.27	436.55	138.48	345.00	9.00	412.00	92.26	270.40	222.40	2,987.22
SE FTE													
Included in Totals	28.22	3.37	6.81	8.61	31.97	7.68	8.86	6.69	13.41	22.88	17.67	6.71	162.88

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

School Personnel FTE by Position
December 2007

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 Serv	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	159.63	37.75	3.00	7.00	0.00	4.60	1.00	1.30	7.00	19.15	12.87	88.33	20.10	6.85	9.78	3.10	1.50	0.00	4.00	1.92	388.88
Holton	56.95	17.50	1.00	1.00	0.00	3.00	1.00	0.00	3.00	6.00	3.00	21.80	5.00	0.00	4.00	2.00	0.00	0.00	2.50	0.00	127.75
Mona Shores	190.60	60.17	1.00	6.00	1.00	0.00	2.00	6.00	12.00	33.99	2.40	85.92	17.00	8.00	5.00	1.00	0.00	0.00	5.00	0.00	437.08
Montague	64.20	19.44	1.00	3.00	1.00	2.00	1.00	5.00	3.50	4.64	7.77	30.35	15.60	0.00	2.20	0.00	2.00	0.00	2.40	1.00	166.10
Muskegon	241.70	126.38	7.50	5.40	3.00	0.00	3.00	7.50	12.70	53.68	49.83	172.73	66.60	15.30	15.00	9.37	8.00	10.00	8.00	1.00	816.69
Muskegon Heights	77.00	34.00	2.00	2.00	1.00	0.00	9.00	3.00	7.50	18.00	4.00	64.00	24.50	0.00	8.00	0.00	2.00	0.00	4.00	5.00	265.00
North Muskegon	45.83	12.80	0.00	1.50	0.00	3.00	1.00	0.00	2.00	6.25	0.00	11.82	5.00	0.00	1.10	0.00	0.00	0.00	0.00	0.60	90.90
Oakridge	102.45	7.90	1.00	2.00	1.00	0.00	1.90	1.00	4.50	14.25	8.82	49.93	9.40	2.75	4.50	0.00	0.00	0.00	1.50	0.20	213.10
Orchard View	127.11	17.85	3.50	3.00	3.00	5.00	0.00	0.50	8.50	28.85	12.00	78.80	17.00	0.00	3.00	0.00	0.00	0.00	2.40	0.00	310.51
Ravenna	54.86	10.28	0.75	1.00	0.00	0.00	1.00	0.00	3.62	7.75	4.89	31.05	6.80	0.20	3.00	0.00	0.00	0.00	0.33	0.05	125.58
Reeths-Puffer	199.57	1.21	1.00	5.00	1.50	0.10	2.00	2.00	10.00	27.22	4.93	75.13	23.90	4.50	11.60	28.55	1.00	0.00	7.00	0.50	406.71
Whitehall	118.45	14.55	3.00	4.00	1.00	0.00	2.00	2.00	5.00	23.60	17.22	114.11	8.75	0.75	5.75	12.00	0.00	0.00	2.00	3.50	337.68
WayPoint Academy	14.40	3.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.40
Three Oaks Academy	11.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00
Timberland Academy	35.91	4.65	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.03	0.00	4.61	4.00	0.00	1.50	1.96	0.00	0.00	0.00	0.00	56.66
Tri-Valley Academy	14.00	3.00	0.00	0.00	0.00	0.00	0.00	2.00	1.00	0.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	24.00
MAISD	0.00	7.75	7.75	0.00	0.00	1.00	8.00	6.25	0.00	24.04	5.10	44.12	21.00	5.00	4.00	58.50	11.45	9.30	7.00	4.00	224.26
Districts Total	1,513.66	378.23	32.50	40.90	12.50	18.70	32.90	36.55	84.32	271.45	137.83	875.70	249.65	43.35	79.43	116.48	25.95	19.30	46.13	17.77	4,033.30

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General Fund Revenues by District 2007/2008

District	Local Sources		State Sources		Federal Sources		Incoming Transfers Other Transactions		Total Revenues
	Total	%	Total	%	Total	%	Total	%	
Fruitport	\$ 4,537,295	15.06%	\$ 21,450,033	71.19%	\$ 2,184,633	7.25%	\$ 1,957,327	6.50%	\$ 30,129,288
Holton	945,797	9.66%	7,929,450	80.98%	402,899	4.11%	513,164	5.24%	9,791,310
Mona Shores	7,679,660	23.12%	24,684,764	74.30%	857,324	2.58%	0.00	0.00%	33,221,748
Montague	2,757,793	22.24%	8,497,047	68.52%	445,988	3.60%	700,417	5.65%	12,401,245
Muskegon	7,952,034	12.36%	41,460,755	64.46%	10,557,942	16.41%	4,350,934	6.76%	64,321,665
Muskegon Heights	2,255,011	9.63%	15,234,494	65.07%	5,224,193	22.31%	699,741	2.99%	23,413,439
North Muskegon	739,383	9.93%	6,295,138	84.51%	157,682	2.12%	256,345	3.44%	7,448,548
Oakridge	1,741,609	10.53%	13,618,581	82.34%	732,823	4.43%	447,131	2.70%	16,540,144
Orchard View	3,125,828	13.60%	18,219,615	79.26%	832,962	3.62%	807,495	3.51%	22,985,900
Ravenna	774,790	7.82%	7,628,385	77.00%	283,214	2.86%	1,220,599	12.32%	9,906,988
Reeths-Puffer	4,029,076	11.35%	27,143,472	76.47%	2,013,561	5.67%	2,311,304	6.51%	35,497,413
Whitehall	3,554,600	18.15%	13,497,292	68.90%	560,462	2.86%	1,976,658	10.09%	19,589,012
WayPoint Academy	21,481	1.02%	1,906,572	90.23%	178,366	8.44%	6,658	0.32%	2,113,077
Three Oaks Academy	7,556	0.56%	1,165,239	86.07%	141,049	10.42%	40,045	2.96%	1,353,889
Timberland Academy	162,288	3.25%	3,847,407	77.12%	636,849	12.77%	342,206	6.86%	4,988,750
MAISD	17,215,431	34.22%	9,209,871	18.31%	15,708,613	31.23%	8,171,315	16.24%	50,305,230
Total	\$ 57,499,632	16.71%	\$ 221,788,115	64.47%	\$ 40,918,560	11.89%	\$ 23,801,339	6.92%	\$ 344,007,646

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

General Fund Expenditures by District 2007/2008

District	Basic Instruction		Added Needs		Adult Education		Instructional Support		Non-Instructional Support		Community Support		Outgoing Transfers and Other Transactions		Total
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Fruitport	12,946,541	43.74%	4,692,377	15.85%	48,134	0.16%	5,365,309	18.13%	5,452,430	18.42%	331,533	1.12%	760,322	2.57%	\$ 29,596,646
Holton	4,122,110	43.88%	1,644,182	17.50%	0	0.00%	962,685	10.25%	2,429,204	25.86%	240	0.00%	234,574	2.50%	9,392,995
Mona Shores	17,291,749	52.35%	2,646,128	8.01%	0	0.00%	5,341,529	16.17%	6,537,871	19.79%	19,526	0.06%	1,194,012	3.61%	33,030,815
Montague	5,594,476	44.30%	2,333,088	18.47%	0	0.00%	1,608,008	12.73%	2,888,081	22.87%	570	0.00%	204,940	1.62%	12,629,163
Muskegon	24,123,427	37.12%	11,111,411	17.10%	268,879	0.41%	13,493,620	20.76%	13,422,512	20.65%	1,552,594	2.39%	1,015,922	1.56%	64,988,365
Muskegon Heights	7,802,691	33.71%	3,956,221	17.09%	98,823	0.43%	4,921,093	21.26%	4,987,808	21.55%	1,178,288	5.09%	200,000	0.86%	23,144,924
North Muskegon	4,136,448	56.51%	778,097	10.63%	246,613	3.37%	738,498	10.09%	1,240,995	16.95%	450	0.01%	178,601	2.44%	7,319,702
Oakridge	7,543,207	45.97%	2,122,336	12.93%	55,361	0.34%	2,348,687	14.31%	3,934,730	23.98%	111,376	0.68%	294,047	1.79%	16,409,744
Orchard View	12,570,953	53.59%	2,395,257	10.21%	0	0.00%	2,855,895	12.17%	4,901,382	20.89%	2,041	0.01%	733,619	3.13%	23,459,147
Ravenna	4,484,937	46.03%	1,625,855	16.69%	0	0.00%	1,223,735	12.56%	2,185,748	22.43%	520	0.01%	222,767	2.29%	9,743,562
Reeths-Puffer	17,305,341	48.99%	4,339,088	12.28%	0	0.00%	6,147,836	17.40%	6,404,762	18.13%	24,855	0.07%	1,102,834	3.12%	35,324,716
Whitehall	9,152,785	46.16%	2,800,853	14.13%	564,198	2.85%	2,566,572	12.94%	4,295,011	21.66%	0	0.00%	448,432	2.26%	19,827,851
WayPoint Academy	763,345	45.14%	320,524	18.95%	0	0.00%	148,760	8.80%	867,003	51.27%	0	0.00%	(408,489)	-24.15%	1,691,143
Three Oaks Academy	416,571	30.51%	229,803	16.83%	0	0.00%	241,031	17.65%	456,021	33.40%	114	0.01%	21,985	1.61%	1,365,525
Timberland Academy	1,869,953	37.54%	795,627	15.97%	0	0.00%	687,743	13.81%	1,627,336	32.67%	0	0.00%	0	0.00%	4,980,659
MAISD	336	0.00%	5,018,597	10.15%	4,077	0.01%	6,511,195	13.17%	11,393,767	23.04%	787,174	1.59%	25,731,931	52.04%	49,447,077
Total	130,124,870	38.01%	46,809,444	13.67%	1,286,085	0.38%	55,162,196	16.11%	73,024,661	21.33%	4,009,281	1.17%	31,935,497	9.33%	\$ 342,352,034

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

Fund Balance - General Fund 2007/2008

District	Beginning Fund Balance July 1, 2007	Revenues	Expenditures	Surplus or (Deficit)	Ending Fund Balance June 30, 2008	Fund Balance as a % of Expenditures
Fruitport	\$ 4,741,819	\$ 30,129,288	\$ 29,596,646	\$ 532,642	\$ 5,274,461	17.82%
Holton	983,984	9,791,310	9,392,995	398,315	1,382,299	14.72%
Mona Shores	5,049,883	33,221,748	33,030,815	190,933	5,240,816	15.87%
Montague	1,214,033	12,401,245	12,629,163	(227,918)	986,115	7.81%
Muskegon	4,360,593	64,321,665	64,988,365	(666,700)	3,693,893	5.68%
Muskegon Heights	(771,379)	23,413,439	23,144,924	268,515	(502,864)	-2.17%
North Muskegon	586,518	7,448,548	7,319,702	128,846	715,364	9.77%
Oakridge	1,842,753	16,540,144	16,409,744	130,400	1,973,153	12.02%
Orchard View	734,800	22,985,900	23,459,147	(473,247)	261,553	1.11%
Ravenna	619,615	9,906,988	9,743,562	163,426	783,041	8.04%
Reeths-Puffer	3,314,326	35,497,413	35,324,716	172,697	3,487,023	9.87%
Whitehall	3,180,887	19,589,012	19,827,851	(238,839)	2,942,048	14.84%
WayPoint Academy	285,481	2,113,077	1,691,143	421,934	707,415	41.83%
Three Oaks Academy	236,570	1,353,889	1,365,525	(11,636)	224,934	16.47%
Timberland Academy	45,240	4,988,750	4,980,659	8,091	53,331	1.07%
MAISD *	4,375,649	50,305,230	49,447,077	858,153	5,233,802	10.58%
Total	\$ 30,800,772	\$ 344,007,646	\$ 342,352,034	\$ 1,655,612	\$ 32,456,384	9.48%

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

Change in Fund Balance - General Fund 2003/04 - 2007/08

District	Fund Balance 2003/04	Fund Balance 2004/05	Fund Balance 2005/06	Fund Balance 2006/07	Fund Balance 2007/08	Change over 5 Years
Fruitport	\$ 5,136,130	\$ 4,693,430	\$ 4,582,187	\$ 4,741,819	\$ 5,274,461	\$ 138,331
Holton	732,980	506,478	627,792	983,984	1,382,299	649,319
Mona Shores	5,778,476	4,953,477	4,145,814	5,049,882	5,240,815	(537,661)
Montague	1,738,160	1,227,931	1,093,768	1,214,033	986,115	(752,045)
Muskegon	5,471,505	4,126,093	3,176,729	4,360,593	3,693,893	(1,777,612)
Muskegon Heights	1,216,843	476,241	(900,405)	(771,379)	(502,864)	(1,719,707)
North Muskegon	499,121	438,905	461,681	586,518	715,363	216,242
Oakridge	2,701,055	2,464,161	2,129,930	1,842,753	1,973,153	(727,902)
Orchard View	3,403,739	3,028,791	2,264,731	734,798	261,553	(3,142,186)
Ravenna	1,354,118	1,165,312	745,107	619,615	783,040	(571,078)
Reeths-Puffer	2,116,227	1,939,997	2,320,079	3,314,326	3,487,023	1,370,796
Whitehall	2,012,344	2,442,682	3,003,898	3,180,887	2,942,048	929,704
WayPoint Academy	33,691	124,973	202,907	285,481	707,415	673,724
Three Oaks Academy	(99,425)	6,454	173,647	236,570	224,934	324,359
Timberland Academy	107,903	106,153	85,875	45,240	53,331	(54,572)
MAISD *	3,387,331	3,728,364	4,031,464	4,375,649	5,233,802	1,846,471
Total	\$ 35,590,198	\$ 31,429,442	\$ 28,145,204	\$ 30,800,769	\$ 32,456,381	\$ (3,133,817)

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

General Fund Expenditures per Membership 2007/2008

District	2007/08 Memberships*	Basic Instruction	Added Needs	Adult Education	Instructional Support	Non- Instructional Support	Community Support	Outgoing Transfers	Totals
Fruitport	3,240.79	\$ 3,995	\$ 1,448	\$ 15	\$ 1,656	\$ 1,682	\$ 102	\$ 235	\$ 9,133
Holton	1,113.05	3,703	1,477	-	865	2,182	0	211	8,439
Mona Shores	3,913.41	4,419	676	-	1,365	1,671	5	305	8,440
Montague	1,461.86	3,827	1,596	-	1,100	1,976	0	140	8,639
Muskegon	5,598.87	4,309	1,985	48	2,410	2,397	277	181	11,606
Muskegon Heights	1,934.69	4,033	2,045	51	2,544	2,578	609	103	11,963
North Muskegon	956.75	4,323	813	258	772	1,297	0	187	7,651
Oakridge	1,956.40	3,856	1,085	28	1,201	2,011	57	150	8,386
Orchard View	2,951.48	4,259	812	-	968	1,661	-	249	7,948
Ravenna	1,094.36	4,098	1,486	-	1,118	1,997	0	204	8,904
Reeths-Puffer	4,106.12	4,215	1,057	-	1,497	1,560	6	269	8,603
Whitehall	2,387.44	3,834	1,173	236	1,075	1,799	-	188	8,305
WayPoint Academy	236.75	3,224	1,354	-	628	3,662	-	(1,725)	7,143
Three Oaks Academy	132.32	3,148	1,737	-	1,822	3,446	1	166	10,320
Timberland Academy	486.25	3,846	1,636	-	1,414	3,347	-	-	10,243
County Average	2,104.70	\$ 3,939	\$ 1,359	\$ 42	\$ 1,362	\$ 2,218	\$ 71	\$ 57	\$ 9,048

Source - *2007/2008 Blended membership including adult education.

State Aid Membership Gross Allowance 2007/2008

District	Blended Membership	Taxable Valuations	Taxable Valuations Per Membership	State Aid	State Aid Per Membership
Fruitport	3,240.79	\$ 535,454,353	\$ 165,223	\$ 21,521,974	\$ 6,641
Holton	1,113.05	148,242,335	133,186	7,932,574	7,127
Mona Shores	3,913.41	877,813,276	224,309	24,759,816	6,327
Montague	1,461.86	304,326,739	208,178	8,597,674	5,881
Muskegon	5,598.87	603,432,441	107,778	41,685,644	7,445
Muskegon Heights	1,934.69	127,726,307	66,019	15,410,594	7,965
North Muskegon	956.75	144,467,918	150,999	6,353,919	6,641
Oakridge	1,956.40	180,200,159	92,108	13,751,615	7,029
Orchard View	2,951.48	325,767,341	110,374	19,849,254	6,725
Ravenna	1,094.36	159,232,894	145,503	7,659,730	6,999
Reeths-Puffer	4,106.12	640,404,770	155,963	27,218,562	6,629
Whitehall	2,387.44	442,598,871	185,386	14,763,966	6,184
WayPoint Academy	236.75	-	-	1,864,433	7,875
Three Oaks Academy	132.32	-	-	1,176,167	8,889
Timberland Academy	486.25	-	-	3,893,570	8,007
Total	31,570.54	\$ 4,489,667,404	\$ 1,745,026	\$ 216,439,492	\$ 6,856
County & MAISD Total	31,765.50	\$ 4,489,667,404	\$ 141,338	\$ 10,304,168	\$ 324

Bonded Debt June 30, 2008

District	Bond Issue Balances *	Debt Retirement Millages	Bonded Debt Per Blended FTE
Fruitport	\$ 16,545,666	3.00	\$ 5,105
Holton	15,763,008	7.00	14,162
Mona Shores	26,870,000	4.30	6,866
Montague	28,457,824	7.27	19,467
Muskegon	26,395,547	7.00	4,714
Muskegon Heights	25,379,715	12.50	13,118
North Muskegon	17,755,000	7.73	18,558
Oakridge	14,329,547	7.00	7,324
Orchard View	42,893,750	7.00	14,533
Ravenna	12,455,000	7.00	11,381
Reeths-Puffer	61,283,381	8.37	14,925
Whitehall	33,994,139	7.00	14,239
MAISD	465,000	0.00	2,359
Total	\$ 322,587,577		
Average	\$ 26,843,548	7.10	\$ 12,033

Bond Issue Balance does not include Durant Bonds

Average does not include MAISD

Cash Flow Borrowing Costs

2008/2009

District	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
Fruitport	\$ -	-	\$ -	\$ -	\$ -	\$ -
Holton	1,200,000	1.7000%	20,400	2,078	7,053	29,531
Mona Shores	-	-	-	-	-	-
Montague	1,000,000	1.7000%	17,000	1,893	5,877	24,770
Muskegon	8,500,000	1.7000%	144,500	6,974	49,956	201,430
Muskegon Heights	3,200,000	3.5000%	112,000	4,260	-	116,260
North Muskegon	S 900,000	1.7000%	15,300	1,800	5,289	22,389
Oakridge	S 3,100,000	1.7000%	52,700	3,801	18,219	74,720
Orchard View	3,500,000	2.1126%	73,941	4,036	700	78,677
Orchard View #2	1,000,000	3.4000%	34,000	1,912	200	36,112
Ravenna	1,422,000	1.7000%	24,174	2,283	8,357	34,814
Reeths-Puffer	4,350,000	1.7000%	73,950	4,536	25,566	104,052
Whitehall	S 1,500,000	1.7000%	25,500	2,355	2,513	30,368
MAISD	-	-	-	-	-	-
Total	\$ 29,672,000		\$ 593,465	\$ 35,928	\$ 123,730	\$ 753,123
Average	\$ 2,697,455	2.0557%	\$ 53,951	\$ 3,266	\$ 12,373	\$ 68,466

Fruitport, Mona Shores, and the MAISD did not need to borrow for cash flow purposes

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

Valuation and Tax Rates

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Homestead/Non-Homestead Taxable Value by District 2002/03 - 2007/08

		Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall
2002-2003	Homestead	251,510,078	77,576,954	461,055,161	126,299,466	216,785,499	35,714,957	89,810,071	85,294,090	117,157,687	97,271,784	323,121,365	189,889,915
	Non-Homestead	125,470,944	27,275,361	231,576,298	102,861,156	288,146,630	69,573,577	26,556,729	42,824,011	138,735,007	24,499,667	146,215,580	112,740,414
	Total Tax Value	376,981,022	104,852,315	692,631,459	229,160,622	504,932,129	105,288,534	116,366,800	128,118,101	255,892,694	121,771,451	469,336,945	302,630,329
2003-2004	Homestead	268,922,188	82,305,759	481,458,586	132,605,272	228,876,375	37,044,912	93,528,086	91,102,263	122,145,845	102,761,095	343,183,085	203,616,970
	Non-Homestead	129,329,540	28,627,463	241,096,188	104,068,683	293,159,642	66,501,651	26,464,275	45,378,185	156,554,790	26,200,307	150,443,225	117,307,427
	Total Tax Value	398,251,728	110,933,222	722,554,774	236,673,955	522,036,017	103,546,563	119,992,361	136,480,448	278,700,635	128,961,402	493,626,310	320,924,397
	% Increase	5.64%	5.80%	4.32%	3.28%	3.39%	-1.65%	3.12%	6.53%	8.91%	5.90%	5.18%	6.05%
2004-2005	Homestead	286,858,608	87,359,667	506,201,516	140,351,251	235,039,991	36,764,293	96,831,128	97,463,616	129,719,039	108,331,524	363,534,173	216,088,836
	Non-Homestead	138,163,153	31,010,885	250,956,403	112,145,303	307,115,617	74,679,298	29,402,340	55,542,927	153,427,286	28,032,055	159,546,724	151,628,119
	Total Tax Value	425,021,761	118,370,552	757,157,919	252,496,554	542,155,608	111,443,591	126,233,468	153,006,543	283,146,325	136,363,579	523,080,897	367,716,955
% Increase	6.72%	6.70%	4.79%	6.69%	3.85%	7.63%	5.20%	12.11%	1.60%	5.74%	5.97%	14.58%	
2005-2006	Homestead	304,461,175	93,975,778	526,906,247	151,297,413	232,875,092	38,303,925	100,848,408	104,510,865	135,908,123	113,306,991	386,853,607	231,680,039
	Non-Homestead	150,858,981	34,148,287	263,232,389	120,893,252	310,158,724	80,585,035	31,118,298	59,109,870	159,718,278	29,533,872	171,290,085	160,521,168
	Total Tax Value	455,320,156	128,124,065	790,138,636	272,190,665	543,033,816	118,888,960	131,966,706	163,620,735	295,626,401	142,840,863	558,143,692	392,201,207
% Increase	7.13%	8.24%	4.36%	7.80%	0.16%	6.68%	4.54%	6.94%	4.41%	4.75%	6.70%	6.66%	
2006-2007	Homestead	330,539,058	101,029,408	553,568,997	161,147,651	257,580,283	40,158,182	105,660,326	111,575,924	143,945,972	121,636,684	410,472,924	249,563,809
	Non-Homestead	163,383,593	37,446,650	280,621,718	128,479,072	322,923,026	82,964,750	32,341,836	60,270,439	168,298,708	30,350,537	183,504,591	170,926,884
	Total Tax Value	493,922,651	138,476,058	834,190,715	289,626,723	580,503,309	123,122,932	138,002,162	171,846,363	312,244,680	151,987,221	593,977,515	420,490,693
% Increase	8.48%	8.08%	5.58%	6.41%	6.90%	3.56%	4.57%	5.03%	5.62%	6.40%	6.42%	7.21%	
2007-2008	Homestead	356,096,330	109,444,913	574,677,279	171,045,372	271,523,204	41,464,849	110,327,799	117,343,725	150,524,839	127,381,804	434,471,461	265,238,357
	Non-Homestead	179,358,023	38,797,422	303,135,997	133,281,367	331,909,237	86,261,458	34,140,119	62,856,434	175,242,502	31,851,090	205,933,309	177,360,514
	Total Tax Value	535,454,353	148,242,335	877,813,276	304,326,739	603,432,441	127,726,307	144,467,918	180,200,159	325,767,341	159,232,894	640,404,770	442,598,871
% Increase	8.41%	7.05%	5.23%	5.08%	3.95%	3.74%	4.69%	4.86%	4.33%	4.77%	7.82%	5.26%	
5 Year % Increase		42.04%	41.38%	26.74%	32.80%	19.51%	21.31%	24.15%	40.65%	27.31%	30.76%	36.45%	46.25%
% of County Tax Base in 2007/2008		11.93%	3.30%	19.55%	6.78%	13.44%	2.84%	3.22%	4.01%	7.26%	3.55%	14.26%	9.86%

Source - August State Aid Financial Status Report

Taxable Value by District and Municipality 2008

Fruitport Community Schools

Fruitport Township	\$	452,028,682
Sullivan Township		23,669,966
Crockery Township (Ottawa County)		42,192,799
Spring Lake Township (Ottawa County)		40,173,028
	\$	558,064,475

Holton Public Schools

Blue Lake Township	\$	27,632,730
Cedar Creek Township		68,461,155
Holton Township		48,297,487
Bridgeton Township (Newaygo County)		5,052,652
Greenwood Township (Oceana County)		3,341,549
Otto Township (Oceana County)		792,776
	\$	153,578,349

Mona Shores Public Schools

Fruitport Township	\$	8,911,884
City of Muskegon Heights		3,271,263
City of Norton Shores		767,950,473
City of Roosevelt Park		127,521,810
	\$	907,655,430

Montague Area Public Schools

Montague Township	\$	51,018,964
Whitehall Township		1,039,828
White River Township		85,004,426
City of Montague		83,159,686
Claybanks Township (Oceana County)		42,954,462
Grant Township (Oceana County)		49,803,458
Otto Township (Oceana County)		9,503,101
	\$	322,483,925

Muskegon Public Schools

Muskegon Township	\$	1,139,306
City of Muskegon		588,312,664
City of Norton Shores		32,778,264
	\$	622,230,234

Muskegon Heights Public Schools		
City of Muskegon Heights	\$	133,600,046
North Muskegon Public Schools		
City of North Muskegon	\$	146,068,385
Oakridge Public Schools		
Cedar Creek Township	\$	939,595
Egelston Township		185,851,277
Bridgeton Township (Newaygo County)		356,572
	\$	187,147,444
Orchard View Schools		
Muskegon Township	\$	249,410,954
City of Muskegon		88,867,223
	\$	338,278,177
Ravenna Public Schools		
Casnovia Township	\$	3,234,809
Moorland Township		37,664,290
Ravenna Township		68,567,984
Sullivan Township		37,983,250
Chester Township (Ottawa County)		20,139,374
	\$	167,589,707
Reeths-Puffer Schools		
Cedar Creek Township	\$	7,034,779
Dalton Township		187,454,965
Fruitland Township		50,576,263
Laketon Township		220,898,765
Muskegon Township		122,749,580
City of Muskegon		67,931,113
	\$	656,645,465
Whitehall District Schools		
Blue Lake Township	\$	42,170,114
Dalton Township		38,129,645
Fruitland Township		190,405,717
Whitehall Township		64,947,430
City of Whitehall		120,824,416
	\$	456,477,322
Muskegon County School Districts	\$	4,649,818,959

Per Pupil Taxable Valuation
2000-2008

District	2000	2001	2002	2003	2004	2005	2006	2007	2008
Fruitport	\$ 82,101	\$ 88,795	\$ 99,945	\$ 114,047	\$ 121,406	\$ 138,703	\$ 139,122	\$ 152,401	\$ 165,223
Holton	66,881	72,632	85,981	91,530	95,231	114,012	115,272	126,117	133,186
Mona Shores	137,351	142,980	152,750	163,528	171,740	187,302	188,140	201,032	224,309
Montague	113,727	125,715	141,128	149,238	159,185	183,475	183,980	194,867	208,178
Muskegon	65,304	69,152	77,446	79,816	85,594	91,296	95,073	102,168	107,778
Muskegon Heights	40,225	42,552	45,330	45,804	46,202	53,172	55,077	59,470	66,019
North Muskegon	110,056	111,179	125,580	127,479	131,944	149,724	150,336	149,478	150,999
Oakridge	52,855	57,151	63,114	64,872	68,361	81,721	82,168	87,990	92,108
Orchard View	78,585	80,891	85,247	90,701	99,806	102,639	99,801	106,332	110,374
Ravenna	75,375	85,645	94,596	102,543	108,117	126,648	124,061	138,503	145,503
Reeths-Puffer	84,612	90,874	97,945	104,085	113,244	131,114	131,687	142,050	155,963
Whitehall	112,036	118,053	126,629	136,387	144,541	174,198	169,560	178,281	185,386
Average	\$ 84,926	\$ 90,468	\$ 99,641	\$ 105,836	\$ 112,114	\$ 127,834	\$ 127,856	\$ 136,557	\$ 145,419

Special Education

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Special Education Personnel Composite
2008/2009

Local Programs	Director	Classroom Programs											Teacher Consultant						Support Related Staff							Total				
		MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	AI	RR	AI	MI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER					
North Service Unit	SUPVS																													
Holton		1.00			1.00				1.00									8.00												14.37
<i>Contracted</i>																					3.00	0.37							2.00	
Montague					1.00				1.00									11.00			2.00	1.00	0.60						16.60	
North Muskegon		1.00																5.00			0.80	0.80	0.40						8.00	
Reeths-Puffer	2.50	2.00			3.00				2.00								1.00	27.30			6.10	5.00	3.63	2.80	1.00	1.00	1.00		58.33	
Whitehall		2.00							1.00									12.70			1.60	1.00	1.00						19.30	
<i>Contracted</i>																					0.60								0.60	
Youth Home												0.40										1.00							1.40	
Total NSU Staff	2.50	6.00	0.00	0.00	5.00	0.00	0.00	0.00	5.00	0.00	0.00	64.40	0.00	0.00	0.00	0.00	1.00	0.00	1.00	10.50	11.80	6.00	2.80	1.00	1.00	1.00	118.00			
Total Contracted Staff	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.60			
Eastern Service Unit																														
Fruitport	2.00			3.00	1.00				1.00									22.60			0.40			0.50					48.30	
<i>Contracted</i>	1.00																												1.60	
Oakridge				2.00					1.00									11.40			0.20		0.40						17.40	
<i>Contracted</i>																					0.60		1.00						0.60	
Orchard View									1.00									13.60			2.00	1.00	2.00						19.60	
Ravenna					4.00				0.50									5.80			1.00	1.00	1.00					1.00	14.50	
<i>Contracted</i>																					0.80								0.80	
Total ESU Staff	2.00	0.00	3.00	3.00	4.00	0.00	0.00	0.00	3.50	0.00	0.00	53.40	0.00	0.60	0.00	0.60	0.00	0.50	1.00	9.90	4.00	9.00	2.80	1.00	1.50	1.50	99.80			
Total Contracted Staff	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	0.00	0.00	0.00	0.00	0.00	1.40	0.00	0.00	0.00	0.00	0.00	0.60	3.00			
Local Districts																														
Mona Shores	1.00	1.00	3.00		2.00				1.00									6.00				9.00			0.20	3.00	2.00	1.00	1.00	30.20
<i>Contracted</i>																												0.40	1.40	
Muskegon	3.00	9.00	5.00		15.40	4.00		1.00	3.68		1.00	28.70					1.00			2.40	1.00	1.00	1.00					102.30		
<i>Contracted</i>	1.00																												1.00	
Muskegon Heights	1.00	5.00			4.00	2.00			2.00			10.00								0.40		1.00						30.15		
<i>Contracted</i>																													2.50	
Total Districts	5.00	15.00	8.00	0.00	21.40	6.00	0.00	1.00	6.68	0.00	1.00	44.70	0.00	0.40	2.40	11.00	1.00	1.00	0.52	12.80	12.75	5.00	3.00	2.00	2.00	2.00	162.65			
Total Contracted Staff	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	0.00	0.00	0.00	0.00	0.00	0.50	1.00	0.50	0.50	0.90	1.00	1.00	4.90			
Total Local Staff	9.50	21.00	11.00	3.00	30.40	6.00	0.00	1.00	15.18	0.00	1.00	162.50	0.00	1.00	2.40	11.60	2.00	1.50	2.52	33.20	28.55	20.00	8.60	4.00	4.50	4.50	380.45			
Total Contracted Staff	2.00	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	0.00	4.50	0.00	1.00	0.50	0.90	1.60	10.50				

Center Programs	Director	Classroom Programs											Teacher Consultant						Support Related Staff							Total			
		MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	AI	RR	AI	MI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER				
MAISD	SUPVS																												
Central Admin.	2.00				1.00								1.00	2.00	1.00									1.00	0.80		1.00	1.00	10.80
Wesley School	2.00		6.00	3.00				9.00			4.00												1.00	1.00		1.00	1.00	4.25	32.25
Total Center Staff	4.00	0.00	6.00	3.00	1.00	0.00	0.00	9.00	0.00	0.00	4.00	0.00	1.00	2.00	1.00	0.00	0.00	0.00	0.00	2.00	1.80	0.00	2.00	1.00	1.00	5.25	43.05		

Charter Schools	Director	Classroom Programs											Teacher Consultant						Support Related Staff							Total		
		MiCI	MoCI	SCI	EI	LD	HI	SXI	ECSE	SLI	AI	RR	AI	MI	EI	LD	HI	VI	ECSE	SPCH	SSW	PSYCH	OT	PT	OTHER			
WayPoint Academy	SUPVS											1.50																
<i>Contracted</i>																0.50												2.00
Three Oaks Academy												2.50																0.35
<i>Contracted</i>																												2.50
Timberland Academy	0.05											3.00																2.45
<i>Contracted</i>																												3.05
Total Charter Staff	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.55	
Total Contracted Staff	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	0.40	0.00	0.00	0.00	1.40	2.35	0.10	0.95	0.00	0.00	5.20		

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	AI	Autistic Impaired
LD	Learning Disabled	RR	Resource Room
HI	Hearing Impairment		

Teacher Consultant

AI	Autistic Impaired
MI	Mental Impairment
EI	Emotional Impairment
LD	Learning Disabled
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
December 1, 2008

Diagnostic Category	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	MAISD	WayPoint Academy	Three Oaks Academy	Timberland Academy	Total
CI	78	9	23	16	165	40	6	45	31	2	37	15	79	1	10	11	568
EI	31	14	32	22	130	33	3	9	9	26	75	23	0	2	4	2	415
HI	5	0	4	2	7	0	0	2	5	1	1	0	2	0	0	0	29
VI	0	0	0	0	10	0	0	2	0	4	1	1	2	0	0	0	20
PI	1	0	2	1	10	4	0	1	2	0	4	4	0	0	0	1	30
OHI	13	20	67	18	51	21	15	10	12	8	100	32	0	6	4	2	379
TBI	0	2	2	0	5	0	2	0	3	0	0	0	1	0	1	0	16
SLI	139	65	119	73	219	20	27	85	122	47	244	124	0	0	6	20	1,310
ECDD	25	7	14	6	30	46	0	10	15	2	28	9	1	0	0	0	193
LD	205	88	159	93	403	204	41	78	191	37	205	98	0	25	21	28	1,876
SXI	5	0	4	1	9	0	3	10	0	1	2	3	75	0	0	0	113
AI	13	8	20	11	21	0	4	6	7	11	14	6	32	0	0	0	153
Total	515	213	446	243	1,060	368	101	258	397	139	711	315	192	34	46	64	5,102

Diagnostic Categories:

CI - Cognitive Impaired
EI - Emotionally Impaired
HI - Hearing Impaired
VI - Visually Impaired

PI - Physical Impaired
OHI - Other Health Impaired
TBI - Traumatic Brain Injury
SLI - Speech & Language Impaired

ECDD - Early Childhood Developmental Delay
LD - Learning Disabled
SXI - Severely Multiply Impaired
AI- Autistic Impaired

Special Education Eligible Costs 2007/2008

District	December 2007 Head Count	September 2007 FTE Count for Special Education (Audited)	SE-4096 Section 52 & Section 53 Costs	2007 Head Count Per Capita Cost	2007 FTE Count Per Capita Cost
Fruitport	527	147.43	\$ 4,225,297	\$ 8,018	\$ 28,660
Holton	240	76.88	1,099,970	4,583	14,308
Mona Shores	453	74.28	3,524,739	7,781	47,452
Montague	226	66.40	1,641,061	7,261	24,715
Muskegon	1,087	566.07	11,273,904	10,372	19,916
Muskegon Heights	369	158.74	2,329,804	6,314	14,677
North Muskegon	105	20.99	589,771	5,617	28,098
Oakridge	260	73.73	1,515,510	5,829	20,555
Orchard View	384	97.66	1,987,318	5,175	20,349
Ravenna	135	41.76	1,447,328	10,721	34,658
Reeths-Puffer	726	216.20	4,721,991	6,504	21,841
Whitehall	288	94.25	1,850,137	6,424	19,630
WayPoint Academy	36	8.85	80,186	2,227	9,061
Three Oaks Academy	23	2.33	126,739	5,510	54,394
Timberland Academy	64	10.06	252,863	3,951	25,135
Tri-Valley Academy	23	0.90	132,528	5,762	147,253
District Totals	4,946	1,656.53	\$ 36,799,146	\$ 7,440	\$ 22,215
District Averages	309	104	\$ 2,299,947	\$ 6,378	\$ 33,169
MAISD	195	194.55	\$ 7,300,295	\$ 37,437	\$ 37,524

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

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Special Education Transportation Costs
2007/2008

District	Fruitport	Holton	Mona Shores	Montague **	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 428,656	\$ 137,665	\$ 401,492	100,595	\$ 1,145,593	\$ 423,062	\$ 30,051	\$ 171,409	\$ 193,802	\$ 123,131	\$ 345,437	\$ 64,708	3,565,601
Student Count Per Day	66	33	56	20	339	153	12	41	48	11	77	9	865
Mileage	94,240	56,923	73,109	34,113	184,659	64,380	12,787	40,797	30,050	42,162	102,257	24,197	759,674
Cost Per Student	\$6,495	\$4,172	\$7,170	\$5,030	\$3,379	\$2,765	\$2,504	\$4,181	\$4,038	\$11,194	\$4,486	\$7,190	\$4,122
Cost Per Mile	\$4.55	\$2.42	\$5.49	\$2.95	\$6.20	\$6.57	\$2.35	\$4.20	\$6.45	\$2.92	\$3.38	\$2.67	\$4.69
180 Day Ridership	11,880	5,940	10,080	3,600	61,020	27,540	2,160	7,380	8,640	1,980	13,860	1,620	155,700
Avg Mile Per Student	7.93	9.58	7.25	9.48	3.03	2.34	5.92	5.53	3.48	21.29	7.38	14.94	4.88
Number of Buses	4.0	4.0	6.0	1.0	17.0	5.0	1.0	3.0	4.0	1.0	7.0	3.0	56.0
Cost Per Bus	\$107,164	\$34,416	\$66,915	\$100,595	\$67,388	\$84,612	\$30,051	\$57,136	\$48,451	\$123,131	\$49,348	\$21,569	\$63,671
Mileage Per Bus	23,560	14,231	12,185	34,113	10,862	12,876	12,787	13,599	7,513	42,162	14,608	8,066	13,566

**Note Montague purchases Special Education transportation from Pioneer Resources

General Education Transportation Costs
2007/2008

District	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 1,388,479	\$ 500,446	\$ 836,679	\$ 553,716	\$ 1,185,595	\$ 169,668	\$ 86,133	\$ 709,713	\$ 758,219	\$ 412,796	\$ 1,465,628	\$ 873,657	\$ 8,940,729
Student Count Per Day	1,656	893	1,078	765	1,063	206	109	1,374	1,472	573	2,202	1,370	12,761
Mileage	322,505	174,592	169,063	182,634	148,652	16,095	28,369	154,599	156,923	93,822	426,536	265,518	2,139,308
Cost Per Student	\$838	\$560	\$776	\$724	\$1,115	\$824	\$790	\$517	\$515	\$720	\$666	\$638	\$701
Cost Per Mile	\$4.31	\$2.87	\$4.95	\$3.03	\$7.98	\$10.54	\$3.04	\$4.59	\$4.83	\$4.40	\$3.44	\$3.29	\$4.18
180 Day Ridership	298,080	160,740	194,040	137,700	191,340	37,080	19,620	247,320	264,960	103,140	396,360	246,600	2,296,980
Avg Mile Per Student	1.08	1.09	0.87	1.33	0.78	0.43	1.45	0.63	0.59	0.91	1.08	1.08	0.93
Number of Buses	18.0	13.0	20.0	12.0	18.0	2.0	2.0	18.0	13.0	12.0	38.0	21.0	187.0
Cost Per Bus	\$77,138	\$38,496	\$41,834	\$46,143	\$65,866	\$84,834	\$43,067	\$39,429	\$58,325	\$34,400	\$38,569	\$41,603	\$47,811
Mileage Per Bus	17,917	13,430	8,453	15,220	8,258	8,048	14,185	8,589	12,071	7,819	11,225	12,644	11,440

Total Transportation Costs
2007/2008

District	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 1,817,135	\$ 638,111	\$ 1,238,171	\$ 654,311	\$ 2,331,188	\$ 592,730	\$ 116,184	\$ 881,122	\$ 952,021	\$ 535,927	\$ 1,811,065	\$ 938,365	\$ 12,506,330
Student Count Per Day	1,722	926	1,134	785	1,402	359	121	1,415	1,520	584	2,279	1,379	13,626
Mileage	416,745	231,515	242,172	216,747	333,311	80,475	41,156	195,396	186,973	135,984	528,793	289,715	2,898,982
Cost Per Student	\$1,055	\$689	\$1,092	\$834	\$1,663	\$1,651	\$960	\$623	\$626	\$918	\$795	\$680	\$918
Cost Per Mile	\$4.36	\$2.76	\$5.11	\$3.02	\$6.99	\$7.37	\$2.82	\$4.51	\$5.09	\$3.94	\$3.42	\$3.24	\$4.31
180 Day Ridership	309,960	166,680	204,120	141,300	252,360	64,620	21,780	254,700	273,600	105,120	410,220	248,220	2,452,680
Avg Mile Per Student	1.34	1.39	1.19	1.53	1.32	1.25	1.89	0.77	0.68	1.29	1.29	1.17	1.18
Number of Buses	22	17	26	13	35	7	3	21	17	13	45	24	243
Cost Per Bus	\$82,597	\$37,536	\$47,622	\$50,332	\$66,605	\$84,676	\$38,728	\$41,958	\$56,001	\$41,225	\$40,246	\$39,099	\$51,466
Mileage Per Bus	18,943	13,619	9,314	16,673	9,523	11,496	13,719	9,305	10,998	10,460	11,751	12,071	11,930

Muskegon County Two-Year Transportation Costs

	Special Education Transportation Costs				General Education Transportation Costs				Total Transportation Costs			
	2006/07	2007/08	Diff	% Diff	2006/07	2007/08	Diff	% Diff	2006/07	2007/08	Diff	% Diff
Total Costs	\$3,345,927	\$3,565,601	\$219,674	6.57%	\$8,045,517	\$8,940,729	\$895,212	11.13%	\$11,391,444	\$12,506,330	\$1,114,886	9.79%
Student Count Per Day	876	865	(11)	-1.26%	12,859	12,761	(98)	-0.76%	13,735	13,626	(109)	-0.79%
Mileage	883,500	759,674	(123,826)	-14.02%	2,120,145	2,139,308	19,163	0.90%	3,003,645	2,898,982	(104,663)	-3.48%
Cost Per Student	\$3,820	\$4,122	\$302	7.91%	\$626	\$701	\$75	11.98%	\$829	\$918	\$89	10.72%
Cost Per Mile	\$3.79	\$4.69	\$0.90	23.75%	\$3.79	\$4.18	\$0.39	10.29%	\$3.79	\$4.31	\$0.52	13.83%
180 Day Ridership	157,680	155,700	(1,980)	-1.26%	2,314,620	2,296,980	(17,640)	-0.76%	2,472,300	2,452,680	(19,620)	-0.79%
Avg Mile Per Student	5.60	4.88	(0.72)	-12.86%	0.92	0.93	0.01	1.09%	1.21	1.18	(0.03)	-2.32%
Number of Buses	59.5	56	(3.50)	-5.88%	183.5	187.0	3.5	1.91%	243	243	0	0.00%
Cost Per Bus	\$56,234	\$63,671	\$7,437	13.23%	\$43,845	\$47,811	\$3,966	9.05%	\$46,878	\$51,466	\$4,588	9.79%
Mileage Per Bus	14,849	13,566	(1,283)	-8.64%	11,554	11,440	(114)	-0.99%	12,361	11,930	(431)	-3.49%

Food Service Index

Lunch, Breakfast and Milk Charges	30
Breakfasts and Lunches Served	31

Lunch, Breakfast and Milk Charges

2008/2009

District	Lunch			Breakfast			Milk
	Elementary	Secondary	Non-Student	Elementary	Secondary	Non-student	
Fruitport	\$2.00	\$2.15	\$3.15	\$1.25	\$1.25	\$1.85	\$0.35
Holton	\$1.75	\$1.85	\$2.60	\$1.35	\$1.35	\$1.75	\$0.35
Mona Shores	\$2.55	\$2.80	\$3.95	\$1.85	\$1.85	\$1.85	\$0.45
Montague	\$1.75	\$2.00	\$2.50	\$1.25	\$1.25	\$1.50	\$0.40
Muskegon	\$1.50	\$1.75	\$3.00	\$1.00	\$1.00	\$2.00	\$0.40
Muskegon Heights	\$1.50	\$1.75	\$3.00	\$0.00 *	\$0.00 *	\$1.50	\$0.45
North Muskegon	\$2.25	\$2.50	\$3.00	\$1.75	\$1.75	\$2.00	\$0.50
Oakridge	\$1.75	\$2.00	\$3.00	\$1.50	\$1.50	\$2.00	\$0.35
Orchard View	\$1.75	\$2.00	\$3.00	\$1.25	\$1.25	\$2.00	\$0.50
Ravenna	\$1.75	\$2.00	\$3.00	\$1.50	\$1.50	\$2.00	\$0.40
Reeths-Puffer	\$2.10	\$2.45	\$3.25	\$1.20	\$1.45	\$1.85	\$0.35
Whitehall	\$1.85	\$2.10	\$2.60	\$1.25	\$1.25	\$1.75	\$0.45
WayPoint Academy	\$0.00	\$2.65	\$3.05	\$0.00	\$1.50	\$0.00	\$0.25
MAISD	\$2.15	\$2.15	\$3.00	\$1.25	\$1.25	\$2.00	\$0.50
Gr. Muskegon Catholic	\$2.25	\$2.75	\$2.75	\$0.00	\$0.00	\$0.00	\$0.50
St. Catherine's	\$2.00	\$0.00	\$3.00	\$0.00	\$0.00	\$0.00	\$0.30
West Shore Lutheran	\$2.00	\$2.25	\$2.65	\$1.50	\$1.50	\$1.50	\$0.40
Average Price	\$1.93	\$2.20	\$2.97	\$1.28	\$1.31	\$1.83	\$0.41

*Muskegon Heights has free breakfast for all students

Breakfasts and Lunches Served 2005/2006 & 2006/2007

District	Breakfasts				Lunches			
	Total Served		Cost Per Breakfast		Total Served		Cost Per Lunch	
	05/06	06/07	05/06	06/07	05/06	06/07	05/06	06/07
Fruitport	64,364	67,665	\$ 2.41	\$ 1.90	262,071	264,075	\$ 2.65	\$ 2.52
Holton	33,598	33,068	2.04	2.08	116,933	114,207	2.47	2.68
Mona Shores	37,221	41,166	1.86	1.87	320,795	310,745	2.59	2.71
Montague	56,887	59,381	1.81	1.97	157,532	160,607	2.39	2.27
Muskegon	302,987	307,951	1.80	1.94	647,959	640,538	2.65	2.69
Muskegon Heights	155,472	148,575	2.02	2.06	288,117	267,179	2.57	2.72
North Muskegon	-	4,796	-	1.14	54,397	63,608	2.88	2.93
Oakridge	84,828	78,336	1.80	2.10	197,215	208,389	2.79	2.77
Orchard View	77,298	88,604	2.03	2.26	308,924	332,463	2.71	2.68
Ravenna	20,093	18,299	1.98	2.10	128,162	117,562	2.42	2.54
Reeths-Puffer	77,734	76,290	1.75	1.77	353,017	337,089	2.52	2.53
Whitehall	41,122	45,624	1.66	1.69	213,900	217,024	2.07	2.19
District Total/Averages	951,604	969,755	\$ 1.92	\$ 1.91	3,049,022	3,033,486	\$ 2.56	\$ 2.60
MAISD	14,550	16,957	\$ 7.16	\$ 6.47	24,808	25,882	\$ 9.09	\$ 8.93

Due to the high number of students with special nutritional needs, MAISD is not included in the Total/Average Food Service Year-End Report Compilation not available for 2007-08

Funding Overview from House Fiscal Agency School Aid - Funding Overview

Based on data through January 9, 2009

School Aid Budget	32
School Aid Revenue	33-39
<i>08/09 School Revenue, Federal and Local Revenue, School Aid Fund, 08/09 School Aid Fund Revenue, Revenue Sources, School Aid Fund Growth, GF/GP Contribution to Schools</i>	
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School Aid Budget

The School Aid Budget pays for the day-to-day operations of local public schools, enabling the Legislature to “maintain and support a system of free public elementary and secondary schools as defined by law.”

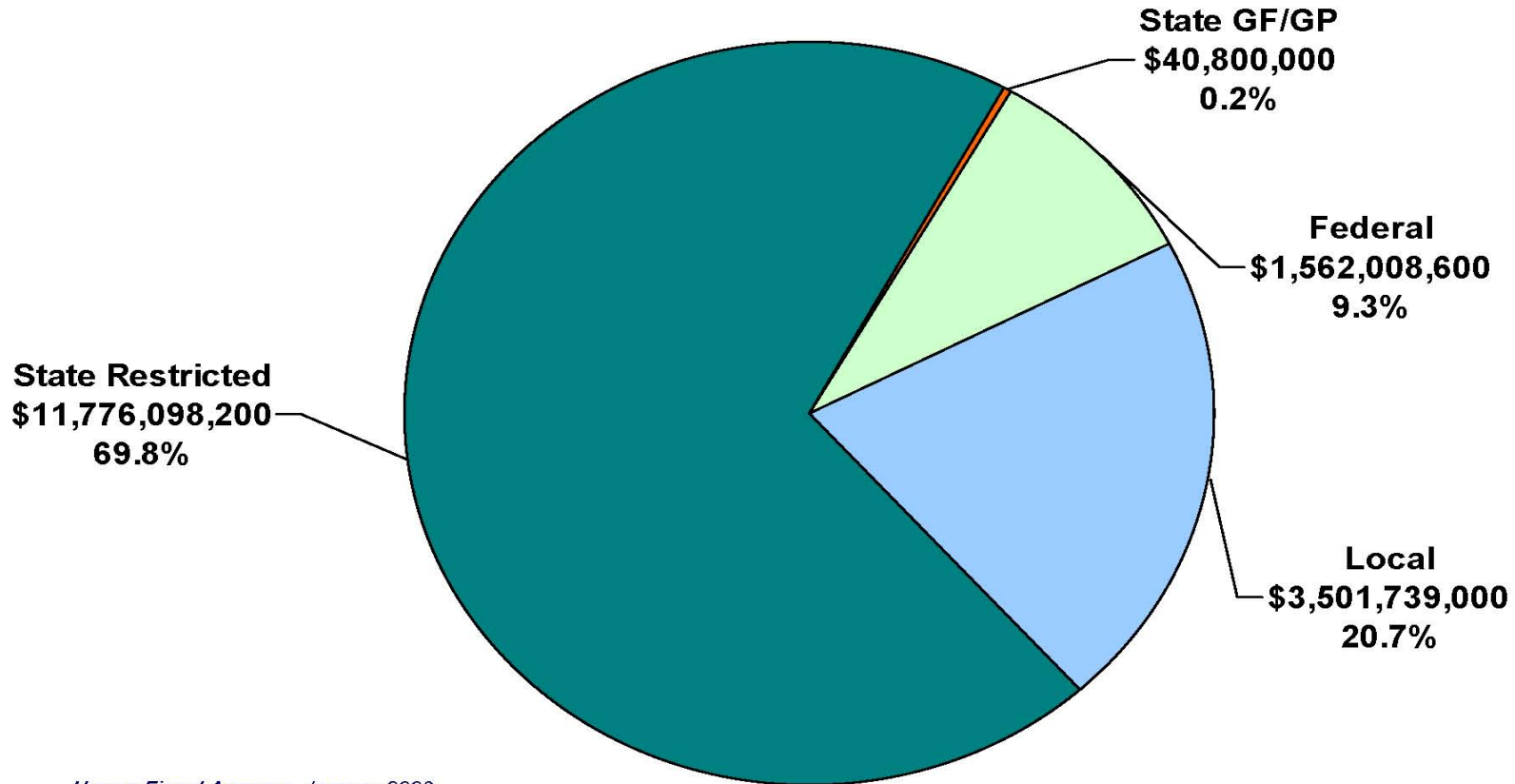
- Michigan Constitution

House Fiscal Agency: January 2009

FY 2008-09 School Revenue

Most FY 2008-09 school revenue is from state resources.

Total Revenue = \$16,880,645,800



House Fiscal Agency: January 2009

Federal Revenue

- **No Child Left Behind Funding = \$753.0 million**
- **Special Education = \$424.7 million**
- **Free and Reduced Lunch = \$332.5 million**
- **Other Federal Revenue = \$51.8 million**

Local Revenue (Operational)

- **18 Mills Non-Homestead = \$2,189.8 million**
- **Special Education Mills = \$1,045.4 million**
- **Vocational Education Mills = \$203.7 million**
- **ISD Operation Mills = \$62.8 million**

Note: Local Revenue on slides 5 and 6 does not include revenue generated from debt mills.

House Fiscal Agency: January 2009

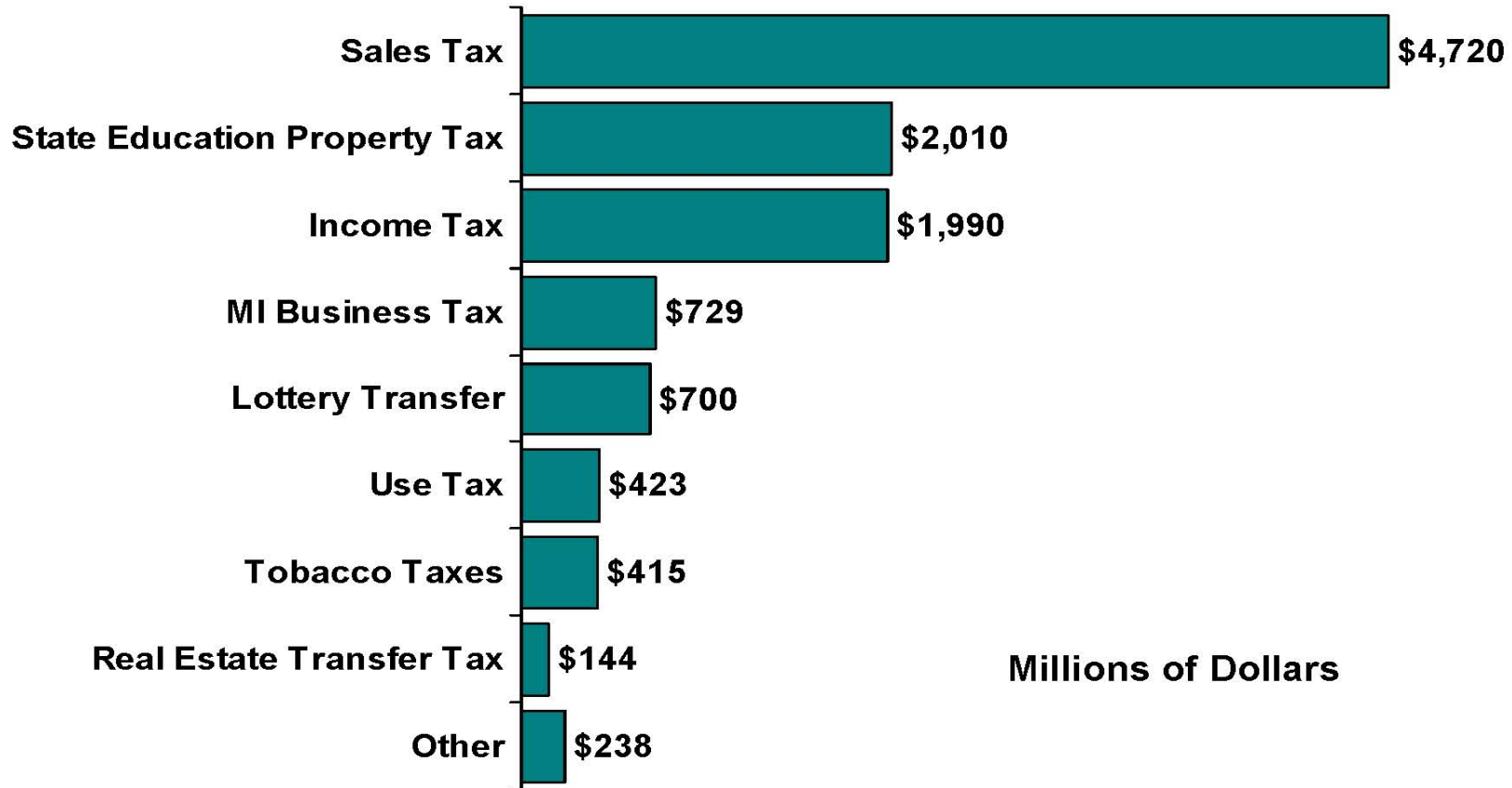
School Aid Fund (SAF)

- SAF provides the majority of state funding for schools.
- Certain taxes are earmarked, or reserved, for deposit into the SAF to pay for school operations.
- State Constitution requires the SAF to be used exclusively for schools, higher education, and school employee retirement benefits.
- SAF will receive approximately \$11.4 billion in revenue for FY 2008-09.
- Largest sources of SAF revenue are shown on the next slide.

House Fiscal Agency: January 2009

FY 2008-09 SAF Revenue

State sales tax, state income tax, and state education property tax are the three largest sources of SAF revenue.



House Fiscal Agency: January 2009

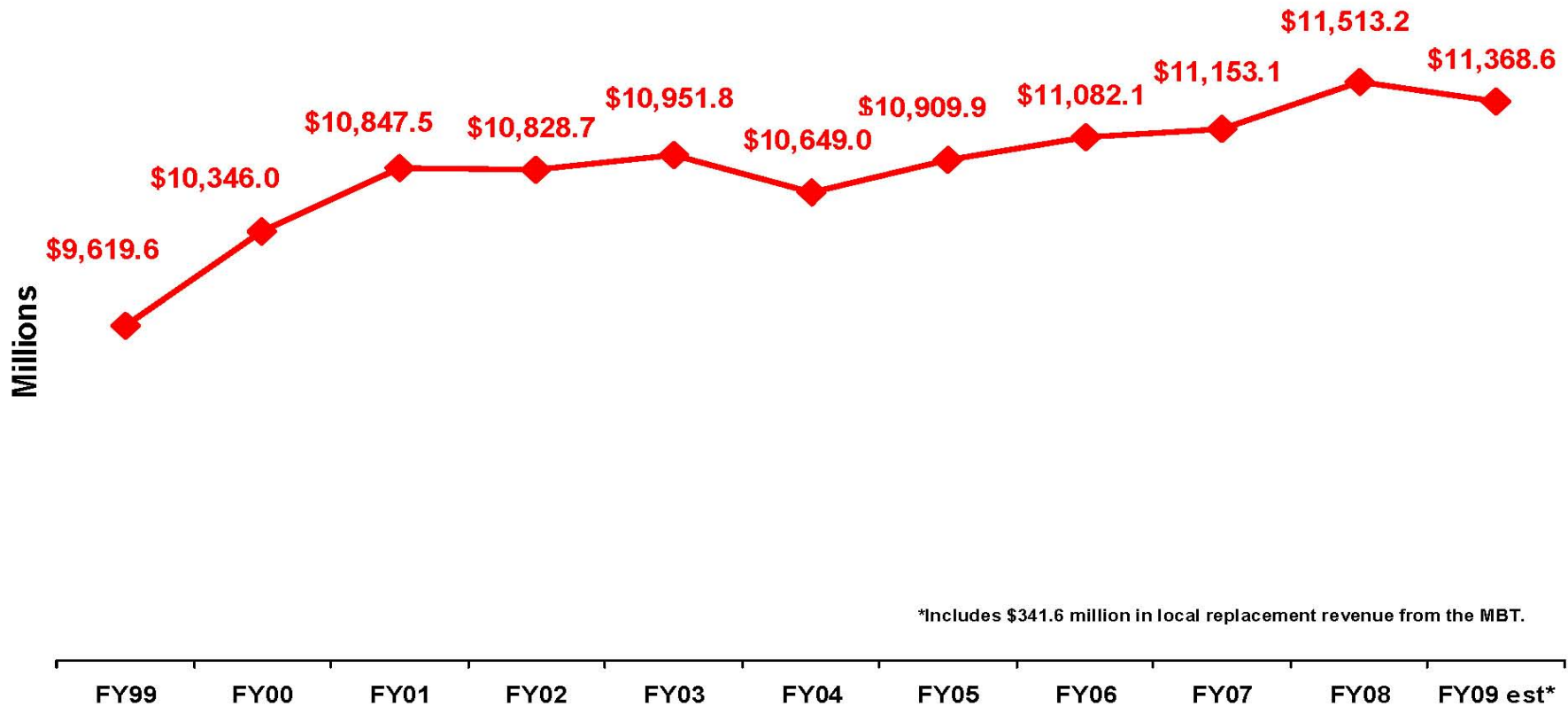
Source: January 2009 Revenue Estimating Conference.

FY 2008-09 SAF Revenue Sources

- **Sales Tax** – SAF receives 73.3% of gross sales tax revenue. Tax rate is 6%.
- **State Education Tax** – 6 mills levied on all property; SAF receives 100%.
- **Income Tax Earmarking** – SAF receives 25.95% of gross income tax revenue.
- **Lottery Transfer** – SAF receives the net revenue from lottery sales.
- **Michigan Business Tax** – SAF receives a base of \$729 million beginning in FY 2008-09 which will be adjusted for inflation in following years.
- **Use Tax** – SAF receives 33.3% of gross use tax revenue. Tax rate is 6%.
- **Tobacco Taxes** – SAF receives 41.6% of cigarette tax revenue.
- **Real Estate Transfer Tax** – SAF receives 100%. Tax rate is 0.75% of the sale price of real estate.
- **Other taxes** – Includes Liquor Excise Tax, Casino Wagering Tax, Industrial & Commercial Facilities Tax, Commercial Forest Tax, and others.

School Aid Fund Growth

After four years of moderate growth, the SAF revenues are expected to decrease for FY 2008-09 despite a significant adjustment to replace reduced local revenues with state revenues from the MBT.

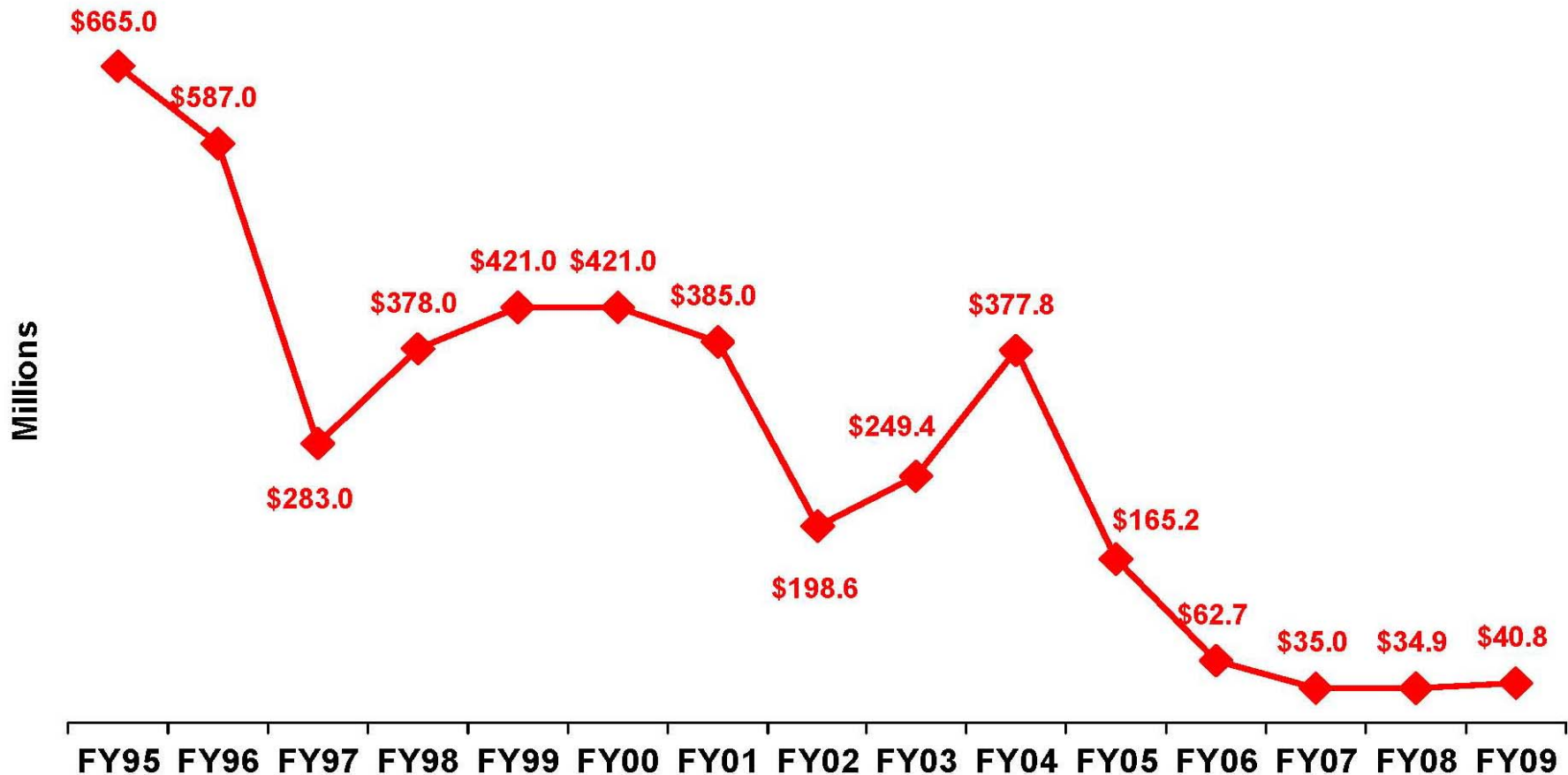


*Includes \$341.6 million in local replacement revenue from the MBT.

House Fiscal Agency: January 2009

GF/GP Contribution to Schools

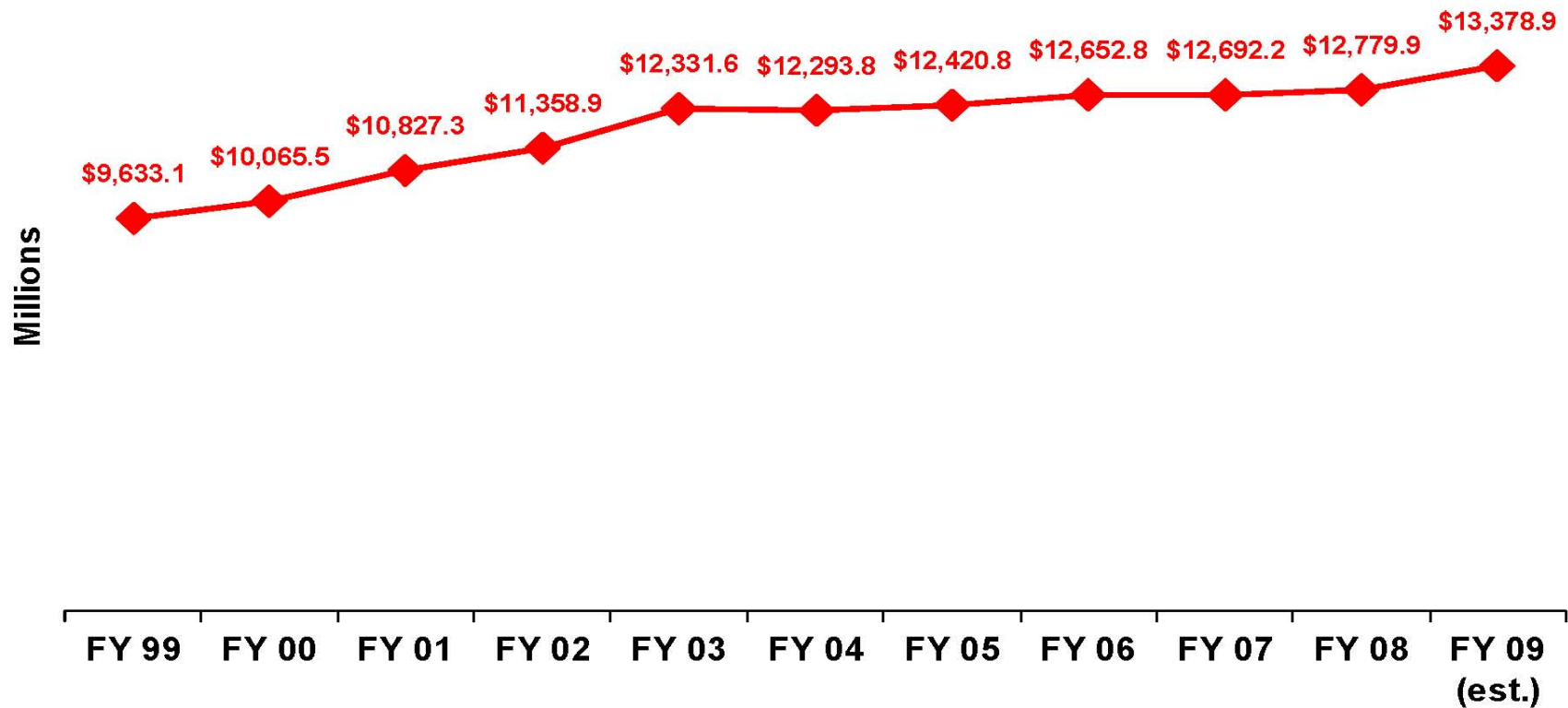
FY 2008-09 GF/GP contribution to schools remains at a very low level compared to past years.



House Fiscal Agency: January 2009

School Aid Expenditures

In general, School Aid expenditures have grown over the last ten years. The significant increase in FY 2008-09 is largely due to the replacement of lost local revenues with state revenues from the Michigan Business Tax



House Fiscal Agency: January 2009

Did you know . . .

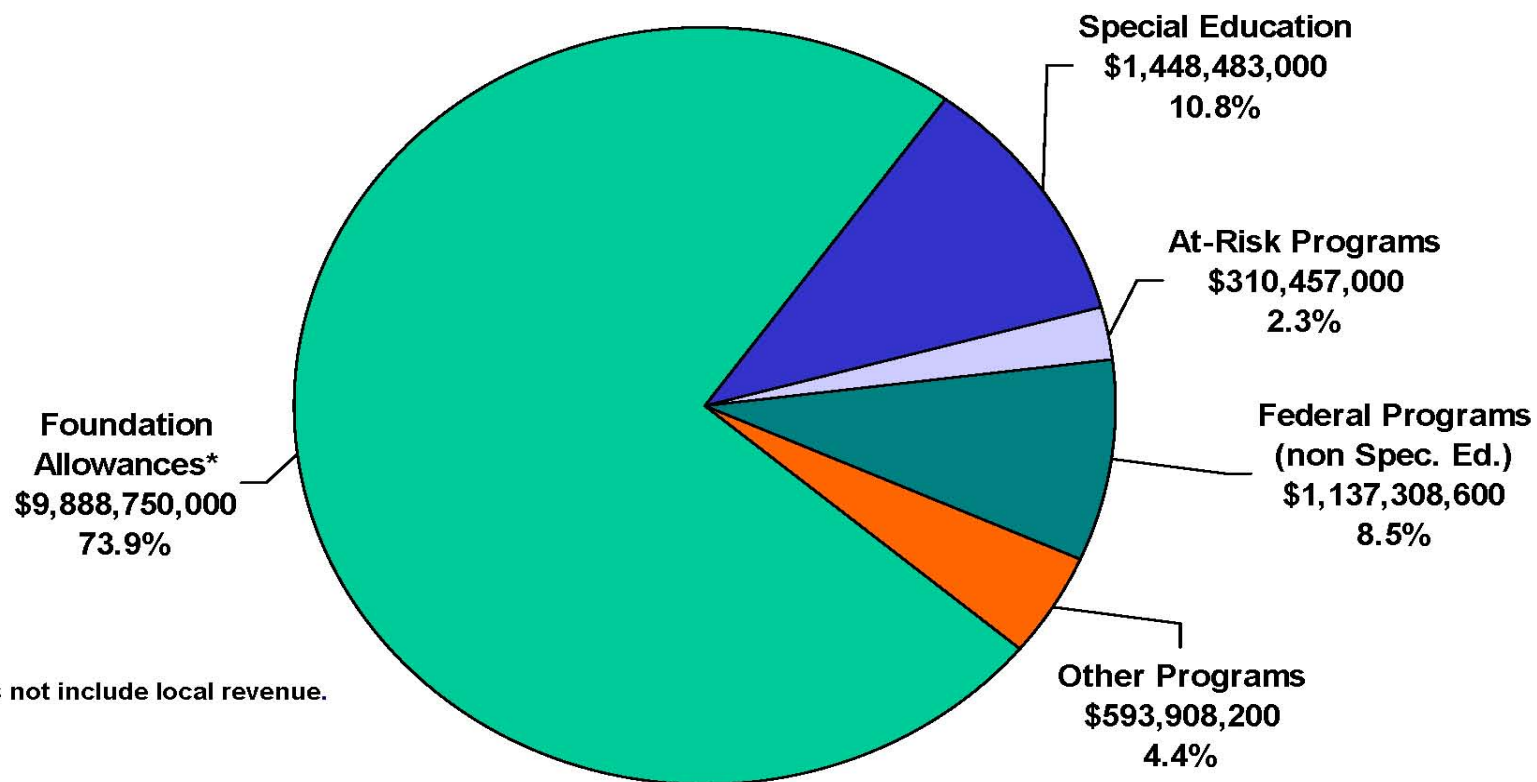
- **There are 777 school districts in Michigan: 552 local districts, plus 225 public school academies.**
- **There are 1.62 million public school pupils in Michigan.**
- **The School Aid budget supports all 777 districts to provide a free education to 1.62 million pupils.**

House Fiscal Agency: January 2009

School Aid Major Spending Categories

Foundation allowances, used for school operations, absorb \$3 out of every \$4 spent.

FY 2008-09 Total = \$13,378,906,800



* Does not include local revenue.

House Fiscal Agency: January 2009

School Aid Major Spending Categories

- **Foundation Allowances**
 - Per-pupil payment for general school operations
 - **\$9.9 billion in FY 2008-09**
 - **73.9% of the School Aid budget**

- **Special Education**
 - Reimburses districts for some of their special education costs
 - **\$1.4 billion in FY 2008-09**
 - **10.8% of the School Aid budget**

- **At-Risk Programs**
 - Additional funds to help students at risk of academic failure
 - **\$310.5 million in FY 2008-09**
 - **2.3% of the School Aid Budget**

House Fiscal Agency: January 2009

Foundation Allowance

- **School funding tied to each pupil counted in a district's membership.**
- **Districts receive foundation allowance (per pupil funding amount initially determined in 1994-95, based on what the district was receiving on a per pupil basis in 1993-94). Initial 1994-95 Levels:**
 - **Minimum level of funding established: \$4,200**
 - **Basic level determined: \$5,000**
 - **State Guaranteed Maximum (hold-harmless) set: \$6,500**
- **Varies for K-12 districts from a low of \$7,316 per pupil to a high of \$ 12,443 in FY 2008-09.**

House Fiscal Agency: January 2009

Foundation Allowance: State/Local Funding Mix

- Each district levies 18 mills on non-homestead property.**
- State calculates local revenue from the 18 mills on a per pupil basis.**
- State deducts per pupil local revenue from the lesser of foundation allowance or state maximum per pupil amount.**
- Districts above the state maximum (hold-harmless districts) are allowed, by law, to levy additional mills (with voter approval) to achieve their prescribed foundation allowance.**

House Fiscal Agency: January 2009

Foundation Allowance:

State/Local Foundation Allowance Funding Examples

(Lesser of Foundation or State Max)(# of Pupils) – Local Revenue = State Revenue*

	FY 2008-09				
	<u>Foundation Allowance</u>	<u>Local Non-Homestead 18- mills Revenue</u>	<u>State Revenue</u>	<u>Per Pupil Sec. 20j Payment</u>	<u>Local Hold-Harmless Revenue</u>
Caro Comm. Schools	\$7,316	\$812	\$6,504	\$0	\$0
North Huron School Dist.	\$7,316	\$4,820	\$2,496	\$0	\$0
Owen-Gage Area Schools	\$7,511	\$671	\$6,840	\$0	\$0
Port Hope Comm. Schools	\$9,195	\$5,784	\$2,705	\$252	\$454

House Fiscal Agency: January 2009

Special Education

FUNDING

- **Second largest School Aid appropriation in FY 2008-09**
 - **\$1,023.8.0 million state dollars**
 - **\$424.7 million federal dollars**
- **Reimburses school districts for the costs of educating special education students.**

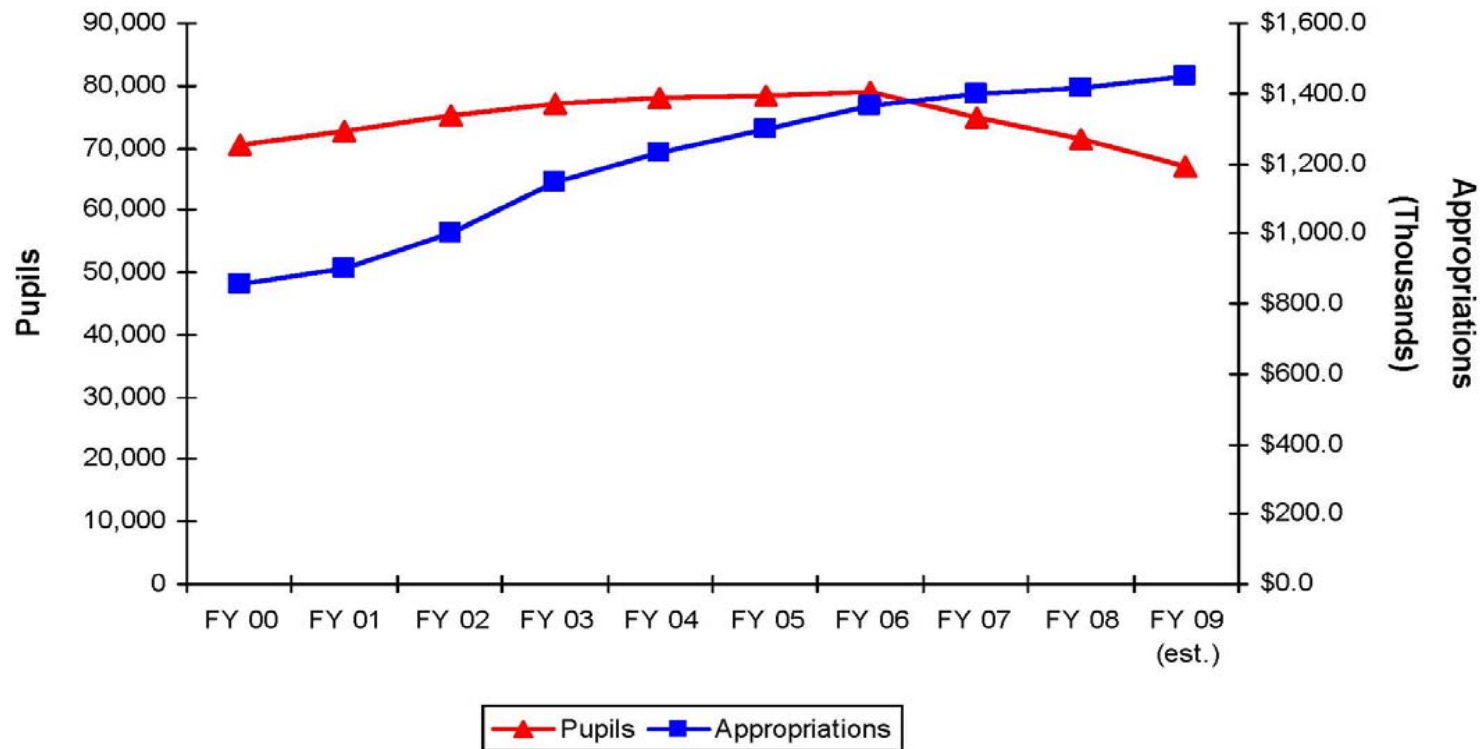
PAYMENT

- **A 1997 court ruling (*Durant* ruling) specified the amount of special education funding the state must pay:**
 - **State must pay 28.6138% of special education program costs.**
 - **State must pay 70.4165% of special education transportation costs.**

House Fiscal Agency: January 2009

Special Education Appropriations

Spending for Special Ed has grown by 69% since FY 1999-2000 while the number of Special Ed pupils has declined by 5% during the same period.



House Fiscal Agency: January 2009

At-Risk Program

- **Third largest state-funded School Aid appropriation**
- **Additional funds for each pupil who meets the income eligibility for free-meal assistance**
- **Makes an extra payment equal to 11.5% of a district's foundation allowance for each eligible pupil.**
- **Current appropriation is not sufficient to meet the necessary funding level; thus, payments will be pro-rated.**

House Fiscal Agency: January 2009

Public School Academies (Charter Schools)

- A public school academy is a special type of public school formed by individuals or groups of individuals to use a special educational approach or serve a particular school population.
- Public school academies have been in existence since FY 1994-95 in Michigan.
- Charter schools are authorized to operate by universities, community colleges, intermediate school districts, and local school districts.

House Fiscal Agency: January 2009

Facts About Public School Academies (PSAs)

- **Number: 225 schools**
- **Pupils: 102,174 pupils in PSA**
- **Average size: 450 pupils per school**
- **Percent of pupils in PSAs: 6.3% of public school students**
- **The number of public school academies that state universities may authorize is currently limited to 150.**
- **PSA FY 2008-09 foundation allowance equals the lower of :**
 - **Foundation allowance of the school district in which it is physically located**
 - OR**
 - **\$7,580 per pupil**

House Fiscal Agency: January 2009

Major School Aid Issues

- **Equity**
- **Declining enrollment**
- **Future Issues:**
 - **Retirement Costs**
 - **Infrastructure financing**
 - **Local property taxes**

House Fiscal Agency: January 2009

Issue: Equity Among Districts :

The “Basic”

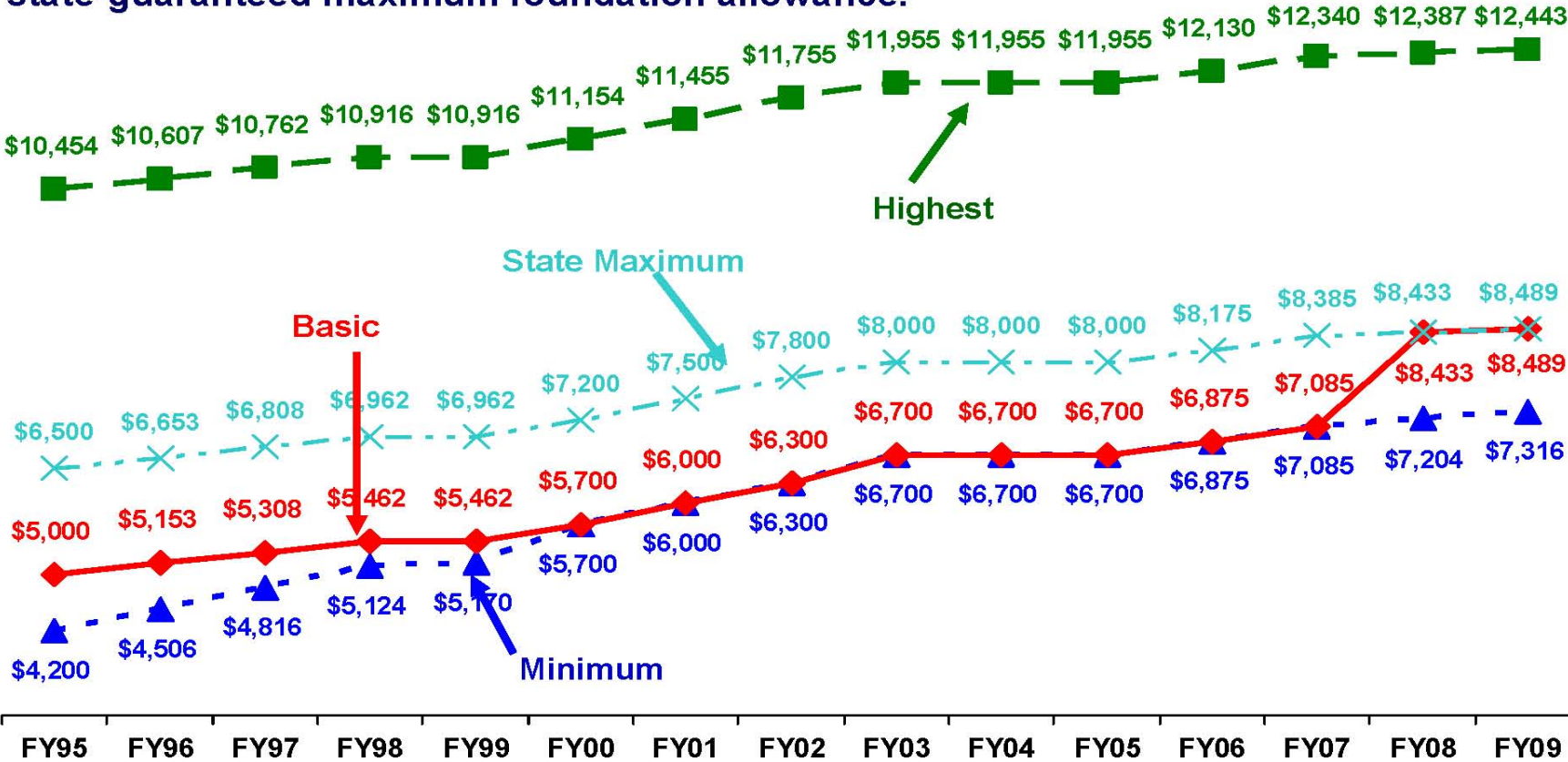
- **The “Basic” foundation allowance was a minimum goal established in 1994 as part of the Proposal A reforms, and it is set by the Legislature each year as a target per-pupil funding level.**
- **In FY 1999-2000, all school districts in Michigan reached the basic foundation allowance, after which point all districts received the same annual increases except for two years where equity payments were made to those at the bottom.**
- **In FY 2007-08, the legislature re-set the basic at the maximum state guaranteed foundation and reinstated the original formula under which districts at the bottom receive twice as high an increase as those at the basic and above. All other districts receive an increase somewhere in between.**

House Fiscal Agency: January 2009

Issue: Equity Among Districts

Funding Levels

In FY 2007-08 the basic was increased to the state-guaranteed maximum foundation allowance.



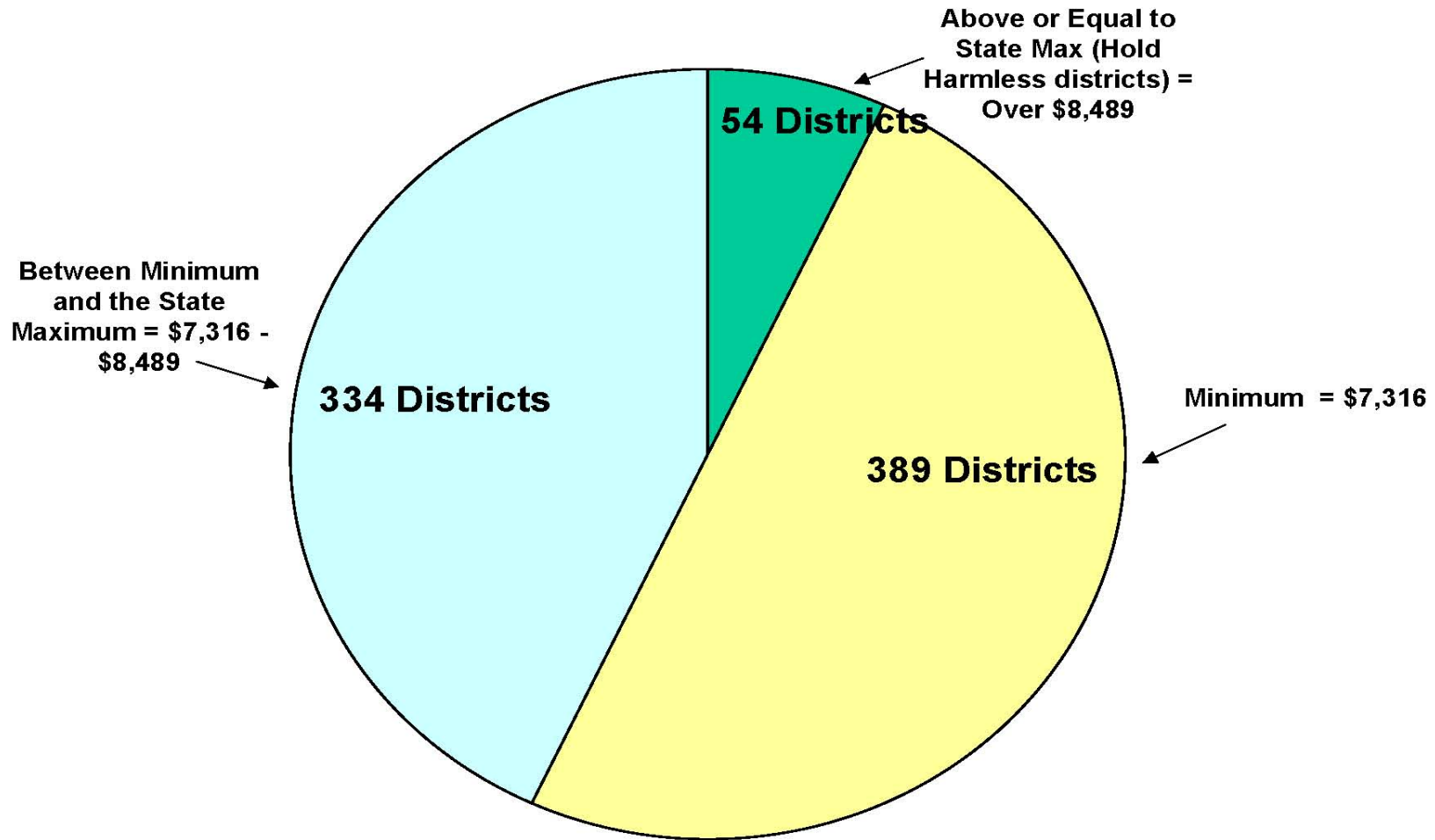
House Fiscal Agency: January 2009

Issue: Equity Among Districts

- Before Proposal A, the per pupil spending difference between the highest- and lowest-funded K12 district was almost \$6,900 or 3:1.
- In FY 2008-09, the difference between the highest and lowest is \$5,127, less than 2:1.
- In FY 1994-95 there were 356 districts and public school academies below the basic foundation allowance.
- By FY 1999-2000, all districts and public school academies were at or above the basic foundation allowance.
- In FY 2008-09, there are 389 districts at the minimum foundation allowance, and 54 districts at or above the new basic, with everyone else in between.

House Fiscal Agency: January 2009

Issue: Equity Among Districts



House Fiscal Agency: January 2009

Issue: Equity

Per Pupil Foundation Allowance Increase

<u>District</u>	<u>FY 1994</u>	<u>FY 2009</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>Average Annual Growth</u>
Lowest-Revenue	\$3,398	\$7,316	\$3,918	115.3%	5.25%
District Average-Revenue	\$4,675	\$7,616	\$2,941	62.9%	3.31%
Pupil-Weighted Average	\$5,275	\$7,792	\$2,517	47.7%	2.63%
<i>(K-12 only)</i> Highest-Revenue	\$10,294	\$12,443	\$2,149	20.9%	1.27%

Note: The Detroit CPI increased an estimated 44% during this time period for an average annual growth of 2.46%.

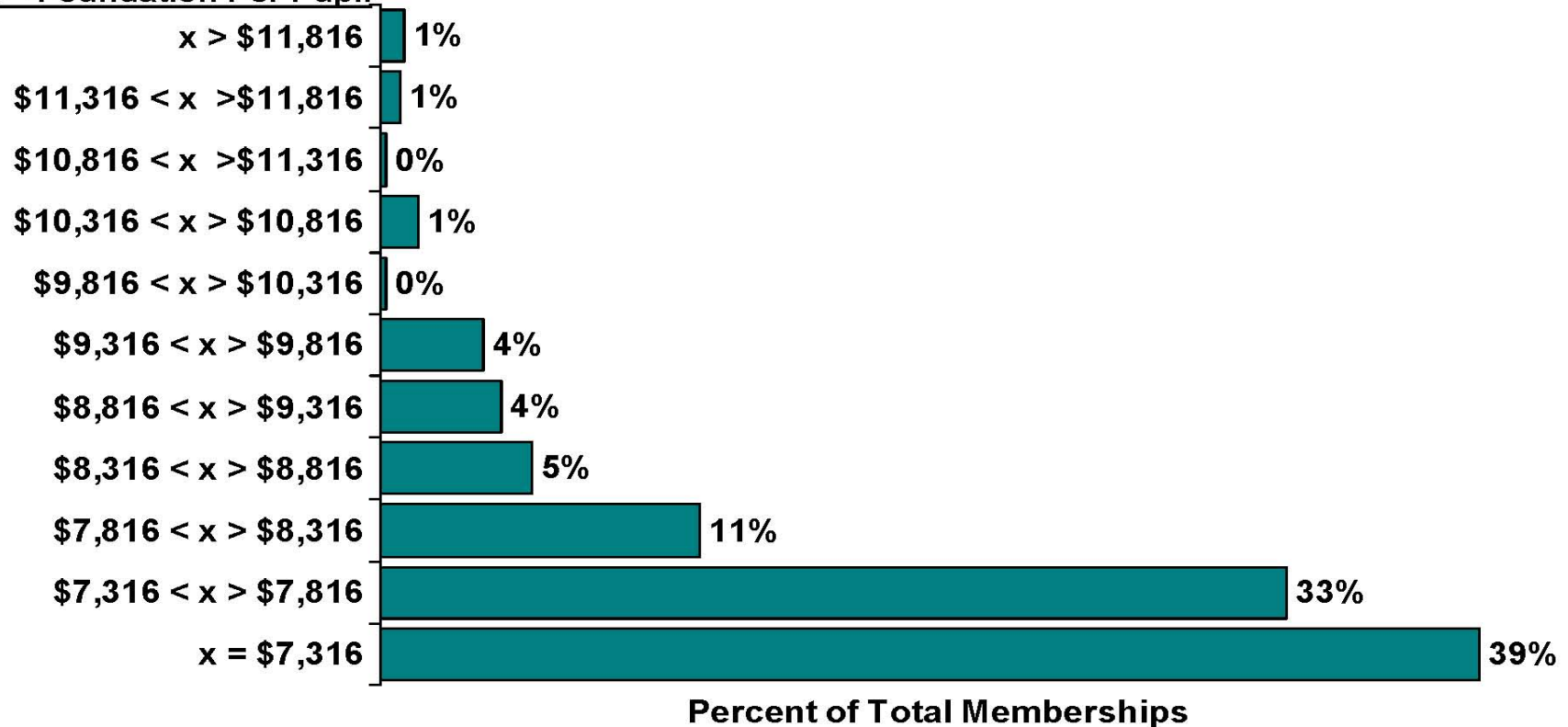
House Fiscal Agency: January 2009

Issue: Equity Among Districts

FY 2008-09 Pupil Distribution

72% of pupils are concentrated in districts with a foundation revenue per pupil of less than \$7,816.

x = Foundation Per Pupil



House Fiscal Agency: January 2009

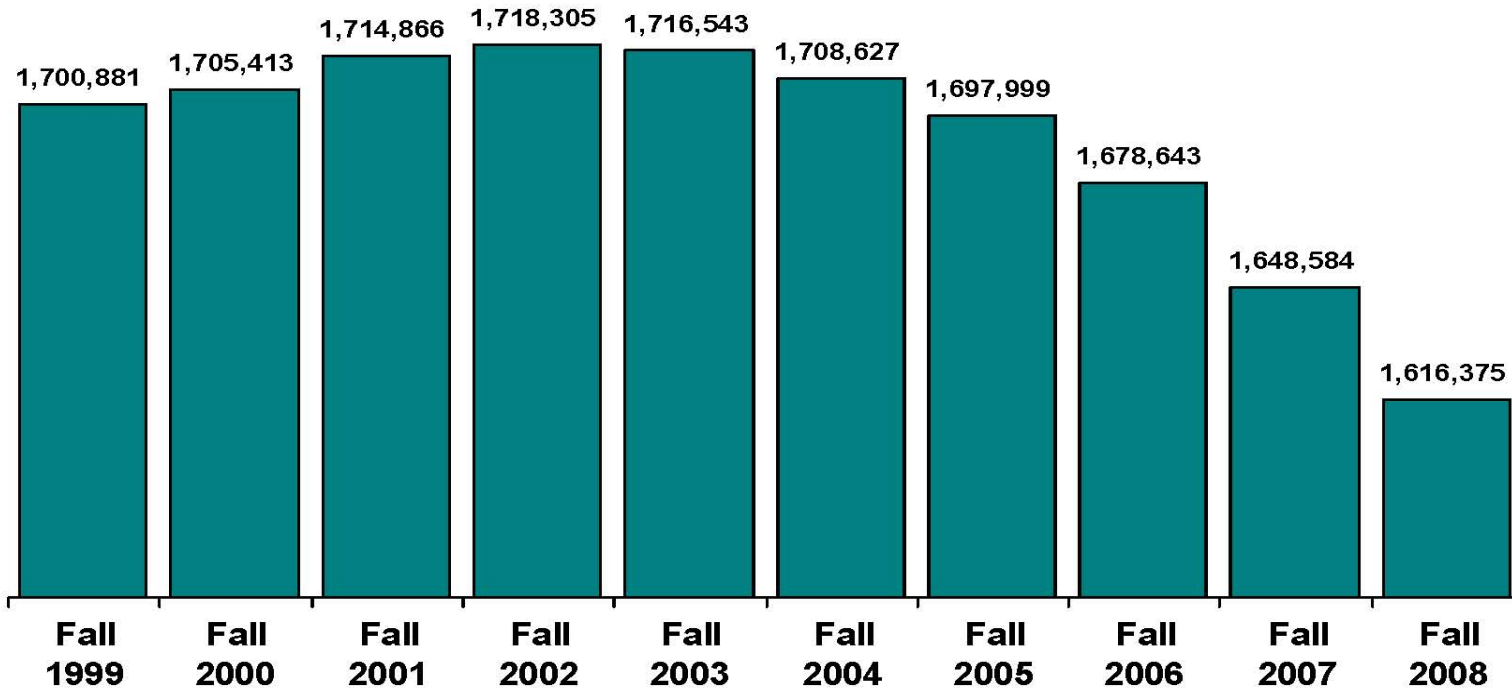
Issue: Declining Enrollment

- Fewer pupils means a loss of revenue to schools.
- 80% of all traditional districts face declining enrollment.
- The FY 2008-09 budget includes \$20 million to districts to be distributed as grants based on a three-year average pupil count for those with two consecutive years of decline. The actual total cost would reach almost \$280 million, so payments will be prorated.

House Fiscal Agency: January 2009

Issue: Declining Enrollment

Historical Fall Pupil Counts



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Future Issues

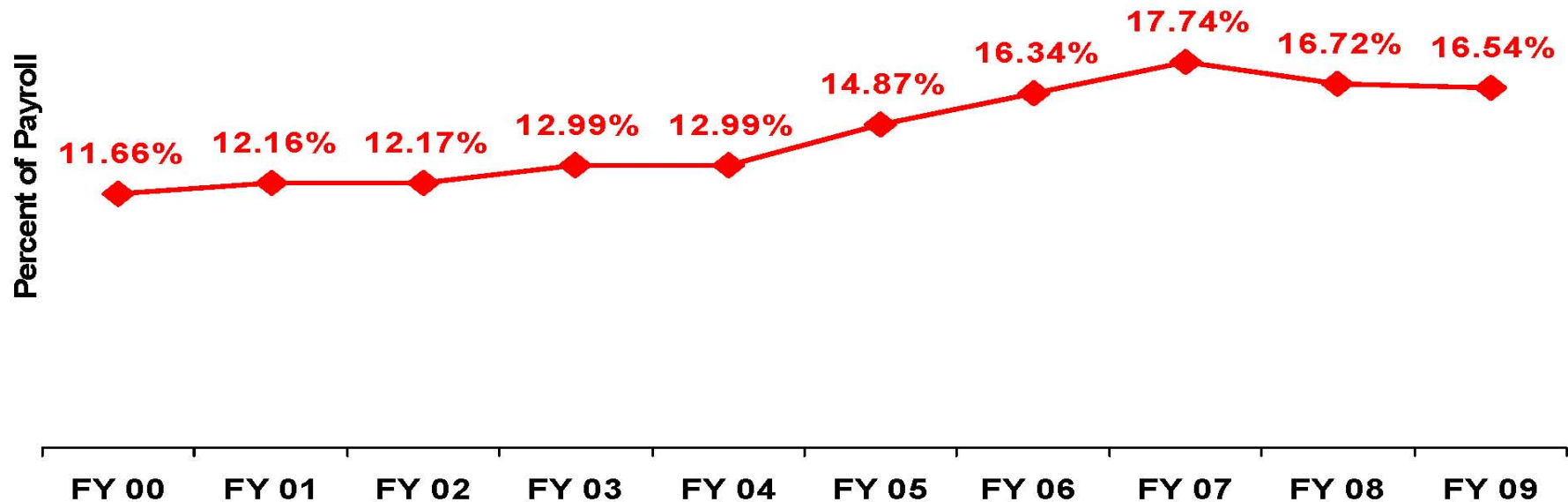
Increasing calls for the state to address:

- **Schools costs are rising, particularly health care and retirement costs. Despite slight drops for the last two years, rates are expected to increase again for FY 2009-10. For FY 2008-09, retiree pension and health care benefits will equal approximately \$1,000 per pupil.**
- **School Infrastructure**
There is no state support for school infrastructure; districts may have difficulty raising sufficient local tax revenue to improve or maintain buildings.
- **Local Property Taxes**
 - **With property values decreasing, local ability to raise revenue decreases which then increases the State's funding responsibility.**
 - **At the same time some districts want the authority to raise local mills to enhance school funding.**

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District Retirement Contributions

Local districts have been paying an increasing percent of payroll for retiree pension and health care costs; however, recent costs decreased due to a revaluation of the pension system assets. The current market conditions will drive the contribution rate up again over the next few years.



House Fiscal Agency: January 2009