

Summaries & *Information* 2007

MAISD



Muskegon Area
Intermediate School District

Introduction

This is the 37th 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
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<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
Muskegon Technical Academy	61-903
Three Oaks Academy	61-904
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Tri-Valley Academy	61-901
MAISD	61-000

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FTE Membership By Grade (Audited)
September 2007

	K	1	2	3	4	5	6	7	8	9	10	11	12	Ungraded ALT	SE	Adult	District Totals
Fruitport	257.33	221.21	226.01	230.45	196.41	228.96	240.87	245.31	249.75	224.67	235.49	264.27	259.09	-	147.43	16.36	3,243.61
Holton	88.42	74.92	90.24	75.35	88.59	70.03	60.30	53.37	92.21	82.84	109.36	76.98	77.17	-	76.88	-	1,116.66
Mona Shores	282.52	252.05	254.44	269.16	260.42	304.33	298.90	323.26	315.69	330.61	337.20	341.47	313.81	-	74.23	-	3,958.09
Montague	138.92	103.80	90.51	99.31	91.57	96.58	100.28	99.51	114.35	117.25	108.07	114.80	120.65	-	66.40	-	1,462.00
Muskegon	480.02	419.92	441.62	329.96	341.88	352.46	361.56	350.33	309.71	590.53	440.52	274.21	300.76	-	566.07	59.85	5,619.40
Muskegon Heights	141.44	144.24	142.06	130.99	120.92	119.65	124.02	105.14	107.60	165.58	152.26	162.10	103.60	-	158.74	27.44	1,905.78
North Muskegon	87.96	55.53	61.38	73.64	70.88	60.71	71.82	62.70	69.30	69.33	60.32	60.40	76.04	-	20.99	80.86	981.86
Oakridge	189.42	154.62	127.71	123.51	136.80	147.41	132.57	134.43	125.54	172.72	172.26	145.82	123.57	-	73.73	8.12	1,968.23
Orchard View	246.46	217.18	223.49	207.30	235.42	202.79	182.66	186.99	226.59	236.29	235.59	228.73	164.91	-	97.66	67.07	2,959.13
Ravenna	93.00	79.24	68.94	86.85	77.91	91.82	67.28	74.90	63.23	82.95	98.53	88.23	80.47	-	41.76	-	1,095.11
Reeths-Puffer	323.03	306.29	270.32	295.37	273.90	295.49	277.19	276.40	310.01	328.48	294.21	336.63	292.16	-	216.20	-	4,095.68
Whitehall	174.00	153.19	172.19	152.94	169.31	158.89	156.50	151.01	170.05	185.02	218.70	194.57	211.01	-	94.25	15.08	2,376.71
Musk. Tech. Academy	-	-	-	-	-	12.87	23.67	22.63	39.04	50.93	45.42	23.59	11.00	-	8.85	-	238.00
Three Oaks	20.00	7.00	12.93	15.30	15.58	16.67	13.84	13.45	15.90	-	-	-	-	-	2.33	-	133.00
Timberland Academy	63.00	67.43	55.69	63.61	50.39	48.80	38.69	42.60	29.73	-	-	-	-	-	10.06	-	470.00
Tri-Valley Academy	32.00	29.00	35.70	26.00	17.91	16.82	12.91	11.00	8.76	-	-	-	-	-	0.90	-	191.00
MAISD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194.55	-	194.55
Total Public	2,617.52	2,285.62	2,273.23	2,179.74	2,147.89	2,224.28	2,163.06	2,153.03	2,247.46	2,637.20	2,507.93	2,311.80	2,134.24	-	1,851.03	274.78	32,008.81
Non - Public	100.00	89.00	90.00	98.00	85.00	83.00	94.00	85.00	88.00	99.00	150.00	131.00	140.00	-	15.00	-	1,332.00
Home Education	-	1.00	-	-	-	-	-	2.00	2.00	-	3.00	-	1.00	-	2.00	-	9.00
Total Non-Public	100.00	90.00	90.00	98.00	85.00	83.00	94.00	87.00	90.00	99.00	153.00	131.00	141.00	-	17.00	-	1,341.00
County Totals	2,717.52	2,375.62	2,363.23	2,277.74	2,232.89	2,307.28	2,257.06	2,240.03	2,337.46	2,736.20	2,660.93	2,442.80	2,275.24	-	1,868.03	274.78	33,349.81

Alternative Education students are included in grade FTE unless district has not graded them - then they are included under Ungraded Alt column
Total of 15 Special Education students in Non-Public Schools and 2 in Home Schools are included in the grade level totals
Home School enrollment includes only registered home school students

Charter Enrollment by Resident District September 2007

	Muskegon Technical			Three Oaks			Timberland			Tri-Valley			LEA Totals		
	2006	2007	Diff.	2006	2007	Diff.	2006	2007	Diff.	2006	2007	Diff.	2006	2007	Diff.
Fruitport	4	6	2	-	1	1	9	10	1	-	-	-	13	17	4
Holton	1	1	-	-	2	2	1	1	-	-	-	-	2	4	2
Mona Shores	10	10	-	-	1	1	1	6	5	-	1	1	11	18	7
Montague	1	-	(1)	-	-	-	-	-	-	-	-	-	1	0	(1)
Muskegon	117	122	5	145	102	(43)	310	282	(28)	80	85	5	652	591	(61)
Muskegon Heights	30	24	(6)	-	16	16	133	96	(37)	102	105	3	265	241	(24)
North Muskegon	5	2	(3)	-	-	-	3	-	(3)	-	-	-	8	2	(6)
Oakridge	16	18	2	-	-	-	25	19	(6)	-	-	-	41	37	(4)
Orchard View	41	31	(10)	-	2	2	58	37	(21)	-	-	-	99	70	(29)
Ravenna	1	-	(1)	-	-	-	1	-	(1)	-	-	-	2	-	(2)
Reeths-Puffer	10	11	1	-	6	6	9	5	(4)	-	-	-	19	22	3
Whitehall	7	12	5.00	-	3	3	-	1	1	-	-	-	7	16	9
Musk. County Sub Total	243	237	(6)	145	133	(12)	550	457	(93)	182	191	9	1,120	1,018	(102)
Fremont	1	-	(1)	-	-	-	1	2	1	-	-	-	2	2	0
Grand Haven PS	1	-	(1)	-	-	-	1	3	2	-	-	-	2	3	1
Hart	-	-	-	-	-	-	2	2	-	-	-	-	2	2	0
Kenowa Hills PS	-	-	-	-	-	-	2	-	(2)	-	-	-	2	0	(2)
Lansing	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
Marquette Area PS	-	-	-	-	-	-	1	-	(1)	-	-	-	1	0	(1)
Mendon Community SD	-	-	-	-	-	-	2	1	(1)	-	-	-	2	1	(1)
Redford Union	-	-	-	-	-	-	-	2	-	-	-	-	0	2	2
Spring Lake PS	-	-	-	-	-	-	-	3	3	-	-	-	0	3	3
West Ottawa	-	1	1	-	-	-	1	-	(1)	-	-	-	1	1	0
Zeeland	-	1	1	-	-	-	-	-	-	-	-	-	0	1	1
Total Charter Enrollment	245	238	(7)	145	133	(12)	560	470	(90)	182	191	9	1,132	1,032	(100)

Foundation Grant Revenue Impact to LEAs	2006	2007	Difference
Fruitport	\$92,105	\$122,468	\$30,363
Holton	\$14,170	\$28,816	\$14,646
Mona Shores	\$77,935	\$129,672	\$51,737
Montague	\$7,085	\$0	(\$7,085)
Muskegon	\$4,787,636	\$4,555,428	(\$232,208)
Muskegon Heights	\$2,007,375	\$1,885,584	(\$121,791)
North Muskegon	\$57,680	\$14,652	(\$43,028)
Oakridge	\$290,485	\$266,548	(\$23,937)
Orchard View	\$715,176	\$518,000	(\$197,176)
Ravenna	\$14,170	\$0	(\$14,170)
Reeths-Puffer	\$134,615	\$158,488	\$23,873
Whitehall	\$49,595	\$115,264	\$65,669
Total	\$8,248,027	\$7,794,920	(\$453,107)

Non - Public Schools in Muskegon County 2007/08

	K	1	2	3	4	5	6	7	8	9	10	11	12	Sp Ed	Total
Broadway Baptist School	-	-	1	2	1	2	1	1	3	1	-	2	2	-	16
Calvary Christian Academy	19	26	23	20	20	21	14	17	16	9	21	23	17	-	246
Grace Christian Academy	1	2	1	-	1	2	4	-	4	1	1	-	-	-	17
Michigan Dunes Montessori	7	3	1	-	-	-	-	-	-	-	-	-	-	-	11
Muskegon Catholic Central	26	25	29	34	31	21	41	45	40	47	62	63	59	10	523
Muskegon Christian	20	18	19	25	19	22	15	16	21	-	-	-	-	-	175
Muskegon 7th Day Adventist School	-	1	1	3	2	1	1	1	1	-	-	-	-	1	11
St. Catherine's School	9	10	7	11	3	6	10	-	-	-	-	-	-	4	56
St. James Catholic School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Shore Lutheran	18	4	8	3	8	8	8	5	3	-	-	-	-	-	65
Western Mich Christian High School	-	-	-	-	-	-	-	-	-	41	66	43	62	-	212
Sub-Total	100	89	90	98	85	83	94	85	88	99	150	131	140	15	1,332
Home Education Programs	-	1	-	-	-	-	-	2	2	-	3	-	1	2	9
Total Non-Public	100	90	90	98	85	83	94	87	90	99	153	131	141	17	1,341

A total of 15 Special Education students are enrolled in Non-Public Schools and 2 in Home Education, those numbers are included in grade level totals

Elementary and Secondary Membership (Audited)
September 2007

District	K-6	Grade 7-12	Special Education	Adult Education	Total
Fruitport	1,601.24	1,478.58	147.43	16.36	3,243.61
Holton	547.85	491.93	76.88	-	1,116.66
Mona Shores	1,921.82	1,962.04	74.23	-	3,958.09
Montague	720.97	674.63	66.40	-	1,462.00
Muskegon	2,727.42	2,266.06	566.07	59.85	5,619.40
Muskegon Heights	923.32	796.28	158.74	27.44	1,905.78
North Muskegon	481.92	398.09	20.99	80.86	981.86
Oakridge	1,012.04	874.34	73.73	8.12	1,968.23
Orchard View	1,515.30	1,279.10	97.66	67.07	2,959.13
Ravenna	565.04	488.31	41.76	-	1,095.11
Reeths-Puffer	2,041.59	1,837.89	216.20	-	4,095.68
Whitehall	1,137.02	1,130.36	94.25	15.08	2,376.71
Musk.Tech. Academy	36.54	192.61	8.85	-	238.00
Three Oaks Academy	101.32	29.35	2.33	-	133.00
Timberland Academy	387.61	72.33	10.06	-	470.00
Tri-Valley Academy	170.34	19.76	0.90	-	191.00
MAISD	-	-	194.55	-	194.55
Total Public	15,891.34	13,991.66	1,851.03	274.78	32,008.81
Non - Public	639.00	693.00	15.00	-	1,332.00
Home Education	1.00	8.00	2.00	-	9.00
Total Non-Public	640.00	701.00	17.00	-	1,341.00
County Totals	16,531.34	14,692.66	1,868.03	274.78	33,349.81

A total of 15 Special Education students are enrolled in Non-Public Schools and 2 in Home Education, those numbers are included in grade level totals

Fall Membership Count Five - Year Comparison

District	2003/04	2004/05	2005/06	2006/07	2007/08
Fruitport	3,305	3,299	3,271	3,245	3,244
Holton	1,170	1,128	1,114	1,094	1,117
Mona Shores	4,211	4,229	4,205	4,137	3,958
Montague	1,486	1,498	1,475	1,494	1,462
Muskegon	6,182	5,963	5,692	5,730	5,619
Muskegon Heights	2,279	2,278	2,166	2,056	1,906
North Muskegon	908	876	878	908	982
Oakridge	2,004	2,018	1,977	1,960	1,968
Orchard View	2,864	2,917	2,982	2,922	2,971
Ravenna	1,197	1,162	1,153	1,082	1,095
Reeths-Puffer	4,336	4,251	4,235	4,179	4,096
Whitehall	2,242	2,283	2,348	2,375	2,377
Musk. Tech. Academy	233	243	249	242	238
Three Oaks	88	150	136	145	133
Timberland Academy	595	555	593	560	470
Tri-Valley Academy	317	347	298	182	191
MAISD	163	174	181	196	195
Total Public	33,581	33,370	32,955	32,507	32,020
Non - Public	1,177	1,575	1,479	1,100	1,332
Home Education	15	21	23	21	9
Total Non - Public	1,192	1,596	1,502	1,121	1,341
Total	34,773	34,966	34,457	33,628	33,361

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

1963 - 2008 Public / Non - Public Membership Comparison

Year	Non - Public **	Public Schools
1963-64	5,702	40,028
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

* Includes Home Schools

**Unaudited Membership

Career & Technical Education Programs September 2007

Program	Categories	2006/07 Enrollments	2007/08 Enrollments
Ag. Science/Natural Resources	MAISD / LEA	191	174
Auto Body Technology	MAISD	37	40
Automotive Technology	MAISD	44	46
Business Management, Marketing & Technology	LEA	650	531
Commercial Art	MAISD	31	35
Computer Information Network Systems	MAISD / LEA	60	59
Construction Trades	MAISD / LEA	56	67
Cosmetology	MAISD	59	60
Drafting/Design Technology - CAD	MAISD / LEA	251	240
Early Childhood	MAISD	47	48
Electrical-Electronics	MAISD	29	32
Financial Management	MAISD / LEA	193	189
Graphic Arts	MAISD	20	21
Health Sciences	MAISD	90	93
Heating, Ventilation, & Air Conditioning	MAISD	32	33
Law Enforcement/Public Safety	MAISD / LEA	88	41
Machine Technologies	MAISD / LEA	47	43
Marketing & Distributive Ed.	MAISD / LEA	254	243
Restaurant, Catering & Culinary Management	MAISD	39	43
Welding, Brazing & Soldering	MAISD	43	44
Parenthood Education	LEA	144	145
Total		2,405	2,227

Schools of Choice
2007/08

Choice ►	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge*	Orchard View	Ravenna	Reeths-Puffer	Whitehall	Totals
Resident ▼													
Fruitport		0	2	0	0	0	0	0	0	2	1	0	5
Holton	0		0	0	1	0	6	0	1	0	26	5	39
Mona Shores	11	0		0	5	0	2	0	2	0	1	2	23
Montague	0	0	0		0	0	1	0	0	0	0	13	14
Muskegon	22	2	44	0		2	16	0	119	0	21	3	229
Muskegon Heights	1	0	27	0	77		1	0	19	0	0	0	125
North Muskegon	0	0	0	0	1	0		0	0	0	7	1	9
Oakridge	6	0	1	0	2	0	0		1	6	1	0	17
Orchard View	7	0	1	0	14	0	0	0		1	1	0	24
Ravenna	6	0	0	0	0	0	0	0	0		0	0	6
Reeths-Puffer	2	19	1	0	0	0	22	0	6	0		11	61
Whitehall	0	3	0	9	0	0	5	0	0	0	9		26
Totals	55	24	76	9	100	2	53	0	148	9	67	35	578

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

Number of Non-Resident FTE by Resident District September 2007

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	-	-	9.00	2.00	18.50	1.00	5.00	3.00	4.00	5.87	8.00	3.00	59.37
Holton	0.97	-	1.00	7.00	1.40	-	11.00	-	1.00	1.00	89.40	17.00	129.77
Mona Shores	52.79	-	-	1.00	93.54	4.00	9.00	-	9.00	2.00	4.00	2.00	177.33
Montague	-	-	-	-	1.32	-	3.00	-	2.00	0.65	4.80	41.00	52.77
Muskegon	154.32	1.00	265.00	3.00	-	129.19	50.00	1.00	288.00	1.00	53.00	10.00	955.51
Muskegon Hts.	19.12	-	100.00	-	208.49	-	8.00	-	42.00	-	7.00	-	384.61
North Muskegon	-	-	6.00	-	6.42	-	-	-	-	-	28.40	3.00	43.82
Oakridge	31.34	1.00	2.00	-	6.96	-	4.00	-	24.00	11.04	1.00	-	81.34
Orchard View	58.77	-	2.00	-	35.45	2.00	17.00	3.00	-	11.51	13.00	1.00	143.73
Ravenna	43.86	2.00	1.00	-	1.67	-	2.00	2.66	3.00	-	-	-	56.19
Reeths-Puffer	9.99	32.00	12.40	12.00	23.65	-	201.00	-	13.00	4.00	-	49.00	357.04
Whitehall	0.11	5.00	-	42.00	5.30	-	17.00	-	1.00	3.00	52.80	-	126.21
Allendale	-	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Caledonia	-	-	-	-	-	-	-	-	-	-	-	-	-
Coopersville	1.95	-	-	1.00	-	-	-	-	-	5.00	-	-	7.95
Fremont	1.00	11.00	-	-	4.55	-	-	-	1.00	4.00	5.00	2.00	28.55
Grand Haven	36.84	-	17.21	-	17.41	-	3.00	-	3.00	-	-	-	77.46
Grand Rapids	0.66	-	-	-	-	-	-	-	-	-	-	-	0.66
Grant	-	-	-	-	1.52	-	-	-	2.00	9.00	-	-	12.52
Hart	-	-	-	2.00	-	-	-	-	-	-	-	-	2.00
Hesperia	-	5.00	-	-	0.14	-	-	-	-	-	-	-	5.14
Kent City	-	-	-	-	1.14	-	-	-	-	3.08	-	-	4.22
Kenowa Hills	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
Shelby	1.00	-	-	17.00	2.09	-	-	-	-	-	-	-	20.09
Spring Lake	36.01	-	4.00	-	24.31	-	-	-	-	-	-	-	64.32
Walkerville	-	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Wyoming	-	-	-	-	0.15	-	-	-	-	-	-	-	0.15
Zeeland	-	-	-	-	-	-	-	-	-	-	-	-	-
Muskegon Co.	371.27	41.00	398.40	67.00	402.70	136.19	327.00	9.66	387.00	40.07	261.40	126.00	2,567.69
Out of County	78.46	17.00	21.21	20.00	51.31	-	3.00	-	6.00	22.08	5.00	2.00	226.06
Total Non-Resident FTE	449.73	58.00	419.61	87.00	454.01	136.19	330.00	9.66	393.00	62.15	266.40	128.00	2,793.75
SE FTE													
Included in Totals	38.92	6.21	7.35	12.85	22.63	5.02	10.38	6.69	13.36	21.69	18.81	3.63	167.54

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

School Personnel FTE by Position
December 2006

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	149.85	44.80	3.00	7.00	-	4.60	1.83	1.30	7.00	19.90	13.02	94.95	41.90	0.70	10.80	4.50	1.40	-	5.00	2.97	414.52
Holton	52.80	12.60	1.00	1.00	-	-	1.00	-	4.00	7.00	0.30	22.85	10.00	-	2.00	-	0.29	-	2.50	-	117.34
Mona Shores	194.70	59.19	-	5.00	2.00	-	2.00	6.00	11.00	33.79	3.01	91.52	16.00	10.00	5.00	1.00	-	-	5.00	-	445.21
Montague	65.53	26.54	1.00	2.00	1.00	-	-	6.00	4.50	3.51	4.49	26.46	15.00	-	2.35	-	1.00	-	1.40	1.00	161.78
Muskegon	228.00	155.46	6.00	5.00	4.00	-	3.00	9.00	14.10	46.98	40.00	159.76	69.90	14.90	16.00	3.00	8.00	7.00	7.95	1.05	799.10
Muskegon Heights	98.00	41.50	2.00	1.00	1.00	-	6.50	3.00	9.00	20.00	3.00	74.50	26.00	1.00	9.00	-	2.00	-	4.00	5.00	306.50
North Muskegon	47.90	14.00	-	1.80	-	-	1.00	-	2.00	3.75	0.50	8.97	5.50	-	1.00	-	-	-	-	0.60	87.02
Oakridge	102.22	17.23	1.00	2.00	1.00	-	1.90	1.00	5.08	14.25	1.49	51.03	8.15	1.00	4.50	-	-	-	0.90	0.20	212.95
Orchard View	129.11	27.20	3.50	4.00	3.00	4.00	-	0.50	8.00	33.82	12.20	89.38	19.00	-	2.00	-	-	-	2.00	-	337.71
Ravenna	52.38	9.54	1.00	2.00	-	-	1.00	-	3.95	7.25	0.67	29.54	5.97	0.20	2.00	0.50	0.83	-	-	1.05	117.88
Reeths-Puffer	197.61	8.03	1.00	5.00	1.50	0.20	2.00	2.20	10.00	27.59	5.45	77.81	36.60	1.20	12.00	25.48	1.00	-	6.00	1.00	421.67
Whitehall	118.30	25.75	3.00	4.00	1.00	-	2.00	1.00	5.00	24.50	6.00	107.67	11.50	0.50	6.25	12.00	-	-	2.00	2.50	332.97
Musk. Tech. Academy	15.50	3.00	-	-	-	-	-	-	1.00	1.00	2.00	2.00	2.00	-	-	-	-	-	-	-	26.50
Three Oaks Academy	8.00	1.00	-	-	-	-	-	-	1.00	1.20	-	1.00	2.00	-	-	-	-	-	-	-	14.20
Timberland Academy	35.00	10.18	-	-	-	1.00	-	1.00	2.00	2.00	1.00	3.68	6.00	-	1.50	0.20	-	-	-	0.69	64.25
Tri-Valley Academy	15.00	3.00	-	-	-	-	-	1.00	1.00	1.00	4.00	3.25	3.00	-	1.08	-	-	-	-	-	32.33
MAISD	-	64.45	8.75	-	-	1.80	9.00	7.50	-	22.89	5.00	36.70	22.00	2.00	3.00	4.05	11.45	9.30	6.00	4.00	217.89
Districts Total	1,509.90	523.47	31.25	39.80	14.50	11.60	31.23	39.50	88.63	270.43	102.13	881.07	300.52	31.50	78.48	50.73	25.97	16.30	42.75	20.06	4,109.82

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General Fund Revenues by District 2006/2007

District	Local Sources		State Sources		Federal Sources		Incoming Transfers Other Transactions		Total Revenues
	Total	%	Total	%	Total	%	Total	%	
Fruitport	\$ 4,180,159	14.09%	\$ 21,165,119	71.33%	\$ 2,212,464	7.46%	\$ 2,114,178	7.13%	\$ 29,671,920
Holton	875,874	9.30%	7,628,545	81.01%	390,457	4.15%	522,473	5.55%	9,417,349
Mona Shores	7,372,325	21.77%	25,605,120	75.62%	882,228	2.61%	-	0.00%	33,859,673
Montague	2,597,089	21.18%	8,573,419	69.91%	433,754	3.54%	658,489	5.37%	12,262,751
Muskegon	7,987,691	12.25%	42,098,742	64.56%	10,580,609	16.23%	4,539,487	6.96%	65,206,529
Muskegon Heights	2,200,174	9.14%	16,374,340	68.01%	5,001,747	20.77%	500,096	2.08%	24,076,357
North Muskegon	707,537	9.85%	6,129,835	85.30%	160,100	2.23%	188,562	2.62%	7,186,034
Oakridge	1,728,082	10.72%	13,392,009	83.09%	579,073	3.59%	418,679	2.60%	16,117,843
Orchard View	3,225,377	14.16%	18,041,434	79.23%	787,833	3.46%	716,547	3.15%	22,771,191
Ravenna	783,289	8.50%	7,631,260	82.84%	241,232	2.62%	555,866	6.03%	9,211,647
Reeths-Puffer	3,616,414	10.08%	27,658,533	77.06%	2,367,797	6.60%	2,247,703	6.26%	35,890,447
Whitehall	3,430,587	18.06%	13,464,989	70.89%	536,365	2.82%	1,563,368	8.23%	18,995,309
Muskegon Tech Academy	15,344	0.73%	1,928,507	91.31%	156,976	7.43%	11,328	0.54%	2,112,155
Three Oaks Academy	10,152	0.77%	1,152,430	87.56%	117,983	8.96%	35,536	2.70%	1,316,101
Timberland Academy	126,664	2.56%	4,366,321	88.09%	376,772	7.60%	87,101	1.76%	4,956,858
Tri-Valley Academy	27,798	1.03%	1,906,620	70.45%	660,476	24.41%	111,366	4.12%	2,706,260
MAISD	2,704,558	33.60%	1,821,631	22.63%	1,126,308	13.99%	2,396,092	29.77%	8,048,589
Total	\$ 41,589,114	13.69%	\$ 218,938,854	72.07%	\$ 26,612,174	8.76%	\$ 16,666,871	5.49%	\$ 303,807,013

General Fund Expenditures by District 2006/2007

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	\$ 12,428,907	42.11%	\$ 5,007,285	16.97%	\$ 65,805	0.22%	\$ 5,545,910	18.79%	\$ 5,336,363	18.08%	\$ 353,018	1.20%	\$ 775,000	2.63%	\$ 29,512,288
Holton	4,005,914	44.21%	1,521,222	16.79%	-	0.00%	894,926	9.88%	2,423,156	26.74%	-	0.00%	215,939	2.38%	9,061,157
Mona Shores	17,361,079	52.68%	2,501,427	7.59%	494	0.00%	5,602,844	17.00%	6,303,788	19.13%	14,101	0.04%	1,171,871	3.56%	32,955,604
Montague	5,465,978	45.02%	2,183,941	17.99%	-	0.00%	1,527,299	12.58%	2,743,188	22.59%	-	0.00%	222,080	1.83%	12,142,486
Muskegon	23,047,929	36.00%	11,337,415	17.71%	246,750	0.39%	12,762,176	19.93%	13,429,959	20.98%	2,099,396	3.28%	1,099,040	1.72%	64,022,665
Muskegon Heights	8,461,668	35.33%	3,627,540	15.15%	70,895	0.30%	5,285,513	22.07%	5,222,225	21.81%	1,003,238	4.19%	276,252	1.15%	23,947,331
North Muskegon	3,951,124	55.96%	783,420	11.09%	248,890	3.52%	696,749	9.87%	1,206,777	17.09%	-	0.00%	174,237	2.47%	7,061,197
Oakridge	7,598,364	46.32%	2,063,581	12.58%	35,346	0.22%	2,321,112	14.15%	3,904,187	23.80%	217,581	1.33%	264,849	1.61%	16,405,020
Orchard View	13,083,704	53.84%	2,259,103	9.30%	-	0.00%	2,932,935	12.07%	5,164,215	21.25%	982	0.00%	860,184	3.54%	24,301,123
Ravenna	4,546,788	48.70%	1,155,317	12.37%	-	0.00%	1,275,585	13.66%	2,142,059	22.94%	-	0.00%	217,390	2.33%	9,337,139
Reeths-Puffer	16,813,904	48.18%	4,416,213	12.66%	-	0.00%	6,223,751	17.84%	6,345,530	18.18%	41,761	0.12%	1,055,041	3.02%	34,896,200
Whitehall	8,732,267	46.40%	2,456,761	13.06%	488,416	2.60%	2,358,370	12.53%	4,180,463	22.21%	-	0.00%	602,043	3.20%	18,818,320
Muskegon Tech Academy	772,516	38.06%	295,492	14.56%	-	0.00%	142,758	7.03%	1,168,180	57.56%	-	0.00%	(349,365)	-17.21%	2,029,581
Three Oaks Academy	379,602	30.29%	222,544	17.76%	-	0.00%	195,259	15.58%	457,435	36.50%	323	0.03%	(1,985)	-0.16%	1,253,178
Timberland Academy	1,823,346	36.49%	739,145	14.79%	-	0.00%	747,903	14.97%	1,631,768	32.65%	-	0.00%	55,331	1.11%	4,997,493
Tri-Valley Academy	490,802	17.32%	559,674	19.76%	-	0.00%	518,537	18.30%	1,180,294	41.66%	1,397	0.05%	82,299	2.91%	2,833,003
MAISD	-	0.00%	-	0.00%	16,460	0.21%	3,176,665	40.95%	3,581,502	46.16%	158,388	2.04%	825,049	10.63%	7,758,064
Total	\$ 128,963,892	42.80%	\$ 41,130,080	13.65%	\$ 1,173,056	0.39%	\$ 52,208,292	17.33%	\$ 66,421,089	22.04%	\$ 3,890,185	1.29%	\$ 7,545,255	2.50%	\$ 301,331,849

Fund Balance - General Fund 2006/2007

District	Beginning Fund Balance July 1, 2006	Revenues	Expenditures	Surplus or (Deficit)	Ending Fund Balance June 30, 2007	Fund Balance as a % of Expenditures
Fruitport	\$ 4,582,187	\$ 29,671,920	\$ 29,512,288	\$ 159,632	\$ 4,741,819	16.07%
Holton	627,792	9,417,349	9,061,157	356,192	983,984	10.86%
Mona Shores	4,145,813	33,859,673	32,955,604	904,069	5,049,882	15.32%
Montague	1,093,768	12,262,751	12,142,486	120,265	1,214,033	10.00%
Muskegon	3,176,729	65,206,529	64,022,665	1,183,864	4,360,593	6.81%
Muskegon Heights	(900,405)	24,076,357	23,947,331	129,026	(771,379)	-3.22%
North Muskegon	461,681	7,186,034	7,061,197	124,837	586,518	8.31%
Oakridge	2,129,930	16,117,843	16,405,020	(287,177)	1,842,753	11.23%
Orchard View	2,264,730	22,771,191	24,301,123	(1,529,932)	734,798	3.02%
Ravenna	745,107	9,211,647	9,337,139	(125,492)	619,615	6.64%
Reeths-Puffer	2,320,079	35,890,447	34,896,200	994,247	3,314,326	9.50%
Whitehall	3,003,898	18,995,309	18,818,320	176,989	3,180,887	16.90%
Muskegon Tech Academy	202,907	2,112,155	2,029,581	82,574	285,481	14.07%
Three Oaks Academy	173,647	1,316,101	1,253,178	62,923	236,570	18.88%
Timberland Academy	85,875	4,956,858	4,997,493	(40,635)	45,240	0.91%
Tri-Valley Academy	506,470	2,706,260	2,833,003	(126,743)	379,727	13.40%
MAISD *	4,031,465	47,262,066	46,917,882	344,184	4,375,649	9.33%
Total	\$ 28,651,673	\$ 343,020,490	\$ 340,491,667	\$ 2,528,823	\$ 31,180,496	9.16%

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

Change in Fund Balance - General Fund 2003/2004 - 2006/07

District	Fund Balance 2003/04	Fund Balance 2004/05	Fund Balance 2005/06	Fund Balance 2006/07	Change over 3 Years
Fruitport	\$ 5,136,130	\$ 4,693,430	\$ 4,582,187	\$ 4,741,819	\$ (394,311)
Holton	732,980	506,478	627,792	983,984	251,004
Mona Shores	5,778,476	4,953,477	4,145,814	5,049,882	(728,594)
Montague	1,738,160	1,227,931	1,093,768	1,214,033	(524,127)
Muskegon	5,471,505	4,126,093	3,176,729	4,360,593	(1,110,912)
Muskegon Heights	1,216,843	476,241	(900,405)	(771,379)	(1,988,222)
North Muskegon	499,121	438,905	461,681	586,518	87,397
Oakridge	2,701,055	2,464,161	2,129,930	1,842,753	(858,302)
Orchard View	3,403,739	3,028,791	2,264,731	734,798	(2,668,941)
Ravenna	1,354,118	1,165,312	745,107	619,615	(734,503)
Reeths-Puffer	2,116,227	1,939,997	2,320,079	3,314,326	1,198,099
Whitehall	2,012,344	2,442,682	3,003,898	3,180,887	1,168,543
Muskegon Tech Academy	33,691	124,973	202,907	285,481	251,790
Three Oaks Academy	(99,425)	6,454	173,647	236,570	335,995
Timberland Academy	107,903	106,153	85,875	45,240	(62,663)
Tri-Valley Academy	299,087	453,283	506,470	379,727	80,640
MAISD *	3,387,331	3,728,364	4,031,464	4,375,649	988,318
Total	\$ 35,889,285	\$ 31,882,725	\$ 28,651,674	\$ 31,180,496	\$ (4,708,789)

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

General Fund Expenditures per Membership 2006/2007

District	2006/07 Memberships*	Basic Instruction	Added Needs	Adult Education	Instructional Support	Non- Instructional Support	Community Support	Outgoing Transfers	Totals
Fruitport	3,240.95	\$ 3,835	\$ 1,545	\$ 20	\$ 1,711	\$ 1,647	\$ 109	\$ 239	\$ 9,106
Holton	1,098.00	3,648	1,385	-	815	2,207	-	197	8,252
Mona Shores	4,149.54	4,184	603	-	1,350	1,519	3	282	7,942
Montague	1,486.28	3,678	1,469	-	1,028	1,846	-	149	8,170
Muskegon	5,681.86	4,056	1,995	43	2,246	2,364	369	193	11,267
Muskegon Heights	2,070.32	4,087	1,752	34	2,553	2,522	485	133	11,567
North Muskegon	923.23	4,280	849	270	755	1,307	-	189	7,648
Oakridge	1,953.03	3,891	1,057	18	1,188	1,999	111	136	8,398
Orchard View	2,936.50	4,456	769	-	999	1,759	-	293	8,275
Ravenna	1,097.36	4,143	1,053	-	1,162	1,952	-	198	8,510
Reeths-Puffer	4,181.47	4,021	1,056	-	1,488	1,518	10	252	8,345
Whitehall	2,358.59	3,702	1,042	207	1,000	1,772	-	255	7,979
Musk. Tech. Academy	240.94	3,206	1,226	-	593	4,848	-	(1,450)	8,424
Three Oaks Academy	137.77	2,755	1,615	-	1,417	3,320	2	(14)	9,096
Timberland Academy	561.00	3,250	1,318	-	1,333	2,909	-	99	8,908
Tri-Valley Academy	205.25	2,391	2,727	-	2,526	5,751	7	401	13,803
MAISD	192.14	-	-	86	16,533	18,640	824	4,294	40,377
County Average	2,020.13	\$ 3,724	\$ 1,341	\$ 37	\$ 1,385	\$ 2,452	\$ 69	\$ 97	\$ 9,106

State Aid Membership Gross Allowance 2006/2007

District	Blended Membership	Taxable Valuations	Taxable Valuations Per Membership	State Aid	State Aid Per Membership
Fruitport	3,240.95	\$ 493,922,651	\$ 152,401	\$ 20,709,928	\$ 6,390
Holton	1,098.00	138,476,058	126,117	7,631,556	6,950
Mona Shores	4,149.54	834,190,715	201,032	25,039,541	6,034
Montague	1,486.28	289,626,723	194,867	8,446,072	5,683
Muskegon	5,681.86	580,503,309	102,168	41,432,058	7,292
Muskegon Heights	2,070.32	123,122,932	59,470	15,693,578	7,580
North Muskegon	923.23	138,002,162	149,478	6,019,277	6,520
Oakridge	1,953.03	171,846,363	87,990	13,250,235	6,784
Orchard View	2,936.50	312,244,680	106,332	18,960,962	6,457
Ravenna	1,097.36	151,987,221	138,503	7,530,305	6,862
Reeths-Puffer	4,181.47	593,977,515	142,050	27,180,912	6,500
Whitehall	2,358.59	420,490,693	178,281	14,045,662	5,955
Musk. Tech. Academy	240.94	-	-	1,880,289	7,804
Three Oaks Academy	137.77	-	-	1,155,533	8,387
Timberland Academy	561.00	-	-	4,402,574	7,848
Tri-Valley Academy	205.25	-	-	1,984,556	9,669
Total	32,322.09	\$ 4,248,391,022	\$ 131,439	\$ 215,363,038	\$ 6,663
County & MAISD Total	32,502.25	\$ 4,248,391,022	\$ 130,711	\$ 225,913,932	\$ 6,951

Bonded Debt Balance June 30, 2007

District	Bond Issue Balances *	Debt Retirement Millages	Bonded Debt Per Blended FTE
Fruitport	\$ 17,493,707	3.00	\$ 5,398
Holton	16,209,700	7.00	14,763
Mona Shores	30,040,000	4.50	7,239
Montague	29,660,264	7.27	19,956
Muskegon	28,394,531	7.00	4,997
Muskegon Heights	22,795,590	12.50	11,011
North Muskegon	18,465,000	7.73	20,000
Oakridge	14,854,675	7.00	7,606
Orchard View	44,088,385	7.00	15,014
Ravenna	12,760,000	7.00	11,628
Reeths-Puffer	63,130,996	8.37	15,098
Whitehall	35,232,907	7.00	14,938
MAISD	540,000	0.00	2,810
Total	\$ 333,665,755		
Average	\$ 27,760,480	7.11	\$ 12,304

Bond Issue Balance does not include Durant Bonds

Average does not include MAISD

Cash Flow Borrowing Costs 2007/2008

District	Principal	Interest Rate	Interest Cost	Attorney Costs	Closing Costs	Total Financing Costs
Fruitport	\$ -	-	\$ -	\$ -	\$ -	\$ -
Holton	1,400,000	3.6800%	51,520	2,263	-	53,783
Mona Shores	-	-	-	-	-	-
Montague	1,219,000	3.6800%	44,859	2,095	3,234	50,188
Muskegon	8,158,000	3.6800%	300,214	6,773	21,644	328,631
Muskegon Heights	2,700,000	4.4500%	120,150	3,465	-	123,615
North Muskegon	900,000	3.6800%	33,120	1,800	2,388	37,308
Oakridge	S 3,155,200	3.68-3.93%	120,111	4,803	2,452	127,366
Orchard View	4,683,541	3.6800%	172,354	4,739	12,459	189,552
Ravenna	1,500,000	3.7503%	56,255	2,355	3,980	62,589
Reeths-Puffer	4,100,000	3.6800%	150,880	4,389	10,878	166,147
Whitehall	1,200,000	3.6800%	44,160	2,078	1,962	48,200
MAISD	-	-	-	-	-	-
Total	\$ 29,015,741		\$ 1,093,623	\$ 34,760	\$ 58,995	\$ 1,187,379
Average	\$ 2,901,574	3.7850%	\$ 109,362	\$ 3,476	\$ 7,686	\$ 118,738

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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Taxable Values, Tax Rates and Levies Operating and Debt Retirement 2007/2008

District	Homestead Taxable Value	Non-Homestead Taxable Value	FY 2008 Foundation	General Operating Millage Levied on all Property	Special Education Millage Levied on all Property	Operating Millage Levied on Non - Homestead	Voc. Ed Millage Levied on all Property	Debt Retirement Levied on all Property	Total Millage
Fruitport	\$ 352,710,127	\$ 183,771,128	\$ 7,204	-	-	18.0000	-	3.0000	21.0000
Holton	107,939,783	40,478,971	7,204	-	-	16.8168	-	7.0000	23.8168
Mona Shores	567,533,670	308,138,582	7,204	-	-	18.0000	-	4.5000	22.5000
Montague	168,582,039	136,390,296	7,204	-	-	18.0000	-	7.2700	25.2700
Muskegon	266,343,113	339,150,259	7,708	-	-	18.0000	-	7.0000	25.0000
Muskegon Heights	41,394,570	86,933,575	7,824	-	-	18.0000	-	12.5000	30.5000
North Muskegon	109,248,677	35,257,211	7,326	-	-	17.8600	-	7.7300	25.5900
Oakridge	115,760,909	62,505,830	7,204	-	-	18.0000	-	7.0000	25.0000
Orchard View	148,846,171	177,829,573	7,400	-	-	18.0000	-	7.0000	25.0000
Ravenna	125,501,929	33,158,841	7,204	-	-	18.0000	-	7.0000	25.0000
Reeths-Puffer	429,241,391	210,613,216	7,204	-	-	18.0000	-	8.3700	26.3700
Whitehall	260,099,699	181,428,613	7,204	-	-	18.0000	-	7.0000	25.0000
Musk. Tech. Academy	-	-	7,475	-	-	-	-	-	-
Three Oaks Academy	-	-	7,475	-	-	-	-	-	-
Timberland Academy	-	-	7,475	-	-	-	-	-	-
Tri-Valley Academy	-	-	7,475	-	-	-	-	-	-
MAISD	2,693,202,078	1,795,656,095		0.4597	2.2987	-	0.9996	-	3.7580

Taxable Value by District

2007

Fruitport Community Schools

Fruitport Township	\$	433,610,020
Sullivan Township		22,896,274
Crockery Township (Ottawa County)		40,859,695
Spring Lake Township (Ottawa County)		39,148,966
	\$	536,514,955

Holton Public Schools

Blue Lake Township	\$	26,890,858
Cedar Creek Township		65,878,074
Holton Township		46,476,728
Bridgeton Township (Newaygo County)		4,785,447
Greenwood Township (Oceana County)		3,156,904
Otto Township (Oceana County)		790,656
	\$	147,978,667

Mona Shores Public Schools

Fruitport Township	\$	8,722,758
City of Muskegon Heights		3,302,345
City of Norton Shores		738,328,947
City of Roosevelt Park		125,318,202
	\$	875,672,252

Montague Area Public Schools

Montague Township	\$	48,906,362
Whitehall Township		1,017,210
White River Township		80,120,560
City of Montague		78,389,367
Claybanks Township (Oceana County)		39,889,047
Grant Township (Oceana County)		47,396,398
Otto Township (Oceana County)		9,253,091
	\$	304,972,035

Muskegon Public Schools

Muskegon Township	\$	1,799,736
City of Muskegon		578,188,975
City of Norton Shores		32,542,690
	\$	612,531,401

Muskegon Heights Public Schools		
City of Muskegon Heights	\$	130,828,145
North Muskegon Public Schools		
City of North Muskegon	\$	144,505,888
Oakridge Public Schools		
Cedar Creek Township	\$	917,359
Egelston Township		176,971,448
Bridgeton Township (Newaygo County)		377,932
	\$	178,266,739
Orchard View Schools		
Muskegon Township	\$	241,556,524
City of Muskegon		85,119,220
	\$	326,675,744
Ravenna Public Schools		
Casnovia Township	\$	3,075,597
Moorland Township		36,449,382
Ravenna Township		62,745,963
Sullivan Township		36,672,604
Chester Township (Ottawa County)		19,709,327
	\$	158,652,873
Reeths-Puffer Schools		
Cedar Creek Township	\$	6,715,790
Dalton Township		183,058,112
Fruitland Township		49,703,704
Laketon Township		214,521,661
Muskegon Township		119,468,606
City of Muskegon		66,386,734
	\$	639,854,607
Whitehall District Schools		
Blue Lake Township	\$	41,209,796
Dalton Township		38,622,189
Fruitland Township		183,463,823
Whitehall Township		62,088,353
City of Whitehall		116,144,151
	\$	441,528,312
Muskegon County School Districts		\$ 4,497,981,618

Source - 2007 County Taxable Valuation Report

Taxable Value by District 2001/02 - 2006/07

		Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall
2001-2002	Homestead	233,635,515	70,560,872	430,698,541	116,314,206	204,371,687	34,198,827	85,348,123	79,635,010	109,639,944	90,471,880	296,954,146	172,688,480
	Non-Homestead	93,481,643	26,323,675	218,517,737	95,514,913	296,652,820	68,430,991	27,705,236	46,203,880	125,976,393	23,581,973	146,473,391	107,324,721
	Total Tax Value	327,117,158	96,884,547	649,216,278	211,829,119	501,024,507	102,629,818	113,053,359	125,838,890	235,616,337	114,053,853	443,427,537	280,013,201
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
	% Increase	15.24%	8.22%	6.69%	8.18%	0.78%	2.59%	2.93%	1.81%	8.61%	6.77%	5.84%	8.08%
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%
5 Year % Increase		50.99%	42.93%	28.49%	36.73%	15.86%	19.97%	22.07%	36.56%	32.52%	33.26%	33.95%	50.17%
% of County Tax Base in 2006/2007		11.63%	3.26%	19.64%	6.82%	13.66%	2.90%	3.25%	4.04%	7.35%	3.58%	13.98%	9.90%

Per Pupil Taxable Valuation Comparison 1999-2007

District	1999	2000	2001	2002	2003	2004	2005	2006	2007
Fruitport	\$ 76,454	\$ 82,101	\$ 88,795	\$ 99,945	\$ 114,047	\$ 121,406	\$ 138,703	\$ 139,122	\$ 152,401
Holton	59,924	66,881	72,632	85,981	91,530	95,231	114,012	115,272	126,117
Mona Shores	133,767	137,351	142,980	152,750	163,528	171,740	187,302	188,140	201,032
Montague	106,587	113,727	125,715	141,128	149,238	159,185	183,475	183,980	194,867
Muskegon	61,859	65,304	69,152	77,446	79,816	85,594	91,296	95,073	102,168
Muskegon Heights	37,561	40,225	42,552	45,330	45,804	46,202	53,172	55,077	59,470
North Muskegon	109,615	110,056	111,179	125,580	127,479	131,944	149,724	150,336	149,478
Oakridge	48,538	52,855	57,151	63,114	64,872	68,361	81,721	82,168	87,990
Orchard View	74,911	78,585	80,891	85,247	90,701	99,806	102,639	99,801	106,332
Ravenna	68,641	75,375	85,645	94,596	102,543	108,117	126,648	124,061	138,503
Reeths-Puffer	80,133	84,612	90,874	97,945	104,085	113,244	131,114	131,687	142,050
Whitehall	106,316	112,036	118,053	126,629	136,387	144,541	174,198	169,560	178,281
Total	\$ 964,306	\$ 1,019,108	\$ 1,085,619	\$ 1,195,690	\$ 1,270,030	\$ 1,345,370	\$ 1,534,004	\$ 1,534,277	\$ 1,638,689
Average	\$ 80,359	\$ 84,926	\$ 90,468	\$ 99,641	\$ 105,836	\$ 112,114	\$ 127,834	\$ 127,856	\$ 136,557

Special Education

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Special Education Personnel Composite
2007/2008

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			2.00				1.00			6.00								1.00	3.00						
Montague					1.00				1.00			11.50								2.00	1.20	1.00					
North Muskegon		1.00										4.00							0.50	0.80							
Reeths-Puffer	2.00	3.00			3.00						2.00	26.30				1.00		1.00	6.10	5.00	4.00	2.80	1.00	1.00			
Whitehall		2.00									1.50	12.70							2.10	1.00	1.00	1.00	1.00				
Youth Home												1.00													1.00		
<i>Contracted</i>																			0.20						0.20		
Total NSU Staff	2.00	7.00	0.00	0.00	6.00	0.00	0.00	0.00	5.50	0.00	0.00	61.50	0.00	0.00	0.00	0.00	1.00	0.00	1.00	11.90	11.00	6.00	3.80	2.00	1.00	119.70	
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	0.20	0.00	0.00	0.00	0.00	0.00	0.20	
Eastern Service Unit																											
Fruitport	3.00	3.00	1.00		1.00							21.00							1.00	5.50	3.00	4.00	3.80	2.00	1.60	52.90	
Oakridge					2.00							7.40				1.00	2.00			2.00	2.00	1.00				18.40	
Orchard View												15.60								2.00	1.00	2.00				21.60	
Ravenna	1.00				3.00						0.50	4.00					1.00			2.00	1.00	1.00				14.50	
Total ESU Staff	4.00	3.00	1.00	2.00	4.00	0.00	0.00	0.00	3.50	0.00	0.00	48.00	0.00	1.00	2.00	3.00	0.00	0.00	1.00	11.50	7.00	8.00	3.80	2.00	2.60	107.40	
Local Districts																											
Mona Shores	1.00	4.00			2.00							7.00								0.20	3.00	2.00	1.00	2.00	0.50	1.00	34.70
Muskegon	3.50	8.80	5.00		17.00	7.00	1.00	1.00				25.50			1.00	2.00	1.00	1.00	1.00	1.00	4.00	3.00	2.00		110.30		
Muskegon Heights	1.00	5.00			3.00	3.00						7.00				1.00				1.40					0.50		27.65
<i>Contracted</i>																					0.50		1.00	1.50			3.00
Total Districts	5.50	17.80	5.00	0.00	22.00	10.00	1.00	1.00	5.00	0.00	1.00	39.50	0.00	2.40	2.00	12.00	1.00	1.00	1.20	12.50	14.75	5.00	6.00	4.00	3.00	172.65	
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	0.50	0.00	1.00	1.50	0.00	0.00	3.00	
Total Local Staff	11.50	27.80	6.00	2.00	32.00	10.00	1.00	1.00	14.00	0.00	1.00	149.00	0.00	3.40	4.00	15.00	2.00	1.00	3.20	35.90	32.75	19.00	13.60	8.00	6.60	399.75	
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	0.70	0.00	1.00	1.50	0.00	0.00	3.20	

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	2.00	1.00				1.00	9.80
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	0.00	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	5.25	42.05		

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			
Musk. Tech. Academy	SUPVS											1.00																
<i>Contracted</i>																1.00												2.00
Three Oaks Academy												1.00																0.25
<i>Contracted</i>															0.20		0.10				0.10	0.15	0.05	0.45				1.00
Timberland Academy	0.05											3.00																0.05
<i>Contracted</i>																												2.05
Tri-Valley Academy												2.00																3.00
<i>Contracted</i>															0.20						0.10	0.20	0.05	0.45				1.00
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	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	9.05		
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	0.40	0.00	0.10	0.00	0.00	1.20	1.45	0.15	1.05	0.00	0.00	4.35		

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, 2007

Diagnostic Category	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	MAISD	Musk. Tech. Academy	Three Oaks Academy	Timberland Academy	Tri-Valley Academy	Total
CI	80	13	24	13	159	62	6	42	32	6	26	12	86	1	3	11	8	584
EI	26	21	39	23	129	48	5	2	15	23	70	13	0	1	2	3	1	421
HI	4	0	4	1	10	0	0	1	3	1	1	0	2	0	0	0	0	27
VI	0	0	0	0	8	1	0	2	1	4	2	0	2	0	0	0	0	20
PI	2	1	2	2	5	2	0	1	3	0	6	4	0	1	0	1	0	30
OHI	17	19	69	16	43	23	12	12	12	8	104	22	0	9	1	3	1	371
TBI	0	1	3	1	6	0	2	0	3	0	1	0	0	0	0	0	1	18
SLI	124	74	114	62	224	22	29	84	96	47	273	111	0	0	3	17	1	1,281
ECDD	29	9	7	4	32	12	1	11	12	5	33	10	0	0	0	0	2	167
LD	223	95	170	95	442	198	43	90	200	33	193	108	0	23	13	29	9	1,964
SXI	5	1	5	1	11	0	3	10	0	0	2	2	78	0	1	0	0	119
AI	17	6	16	8	18	1	4	5	7	8	15	6	27	1	0	0	0	139
Total	527	240	453	226	1,087	369	105	260	384	135	726	288	195	36	23	64	23	5,141

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 2006/2007

District	December 2006 Head Count	September 2006 FTE Count for Special Education (Audited)	SE-4096 Section 52 & Section 53 Costs	2006 Head Count Per Capita Cost	2006 FTE Count Per Capita Cost
Fruitport	534	177.45	\$ 4,840,098	\$ 9,064	\$ 27,276
Holton	244	82.72	1,131,984	4,639	13,685
Mona Shores	437	86.91	3,475,298	7,953	39,987
Montague	260	75.25	1,537,442	5,913	20,431
Muskegon	1,162	620.50	11,473,689	9,874	18,491
Muskegon Heights	385	193.80	2,442,196	6,343	12,602
North Muskegon	98	20.25	558,401	5,698	27,575
Oakridge	261	72.99	1,489,464	5,707	20,406
Orchard View	371	110.12	2,105,787	5,676	19,123
Ravenna	111	16.83	730,484	6,581	43,404
Reeths-Puffer	688	204.84	4,474,498	6,504	21,844
Whitehall	287	81.23	1,808,782	6,302	22,267
Musk.Tech. Academy	35	6.02	68,707	1,963	11,413
Three Oaks Academy	32	4.79	116,201	3,631	24,259
Timberland Academy	100	17.30	296,812	2,968	17,157
Tri-Valley Academy	26	1.86	198,125	7,620	106,519
District Totals	5,031	1,772.86	\$ 36,747,968	\$ 7,304	\$ 20,728
District Averages	314	111	\$ 2,296,748	\$ 6,027	\$ 27,902
MAISD	184	196.15	\$ 7,205,697	\$ 39,161	\$ 36,736

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

Transportation Index

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Special Education Transportation Costs
2006/2007

District	Fruitport	Holton	Mona Shores	Montague **	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 355,059	\$ 124,014	\$ 314,071	112,546	\$ 1,065,014	\$ 500,046	\$ 27,798	\$ 174,953	\$ 163,363	\$ 111,617	\$ 334,293	\$ 63,153	3,345,927
Student Count Per Day	59	21	61	24	340	193	7	43	47	13	61	7	876
Mileage	87,766	57,409	70,895	48,960	257,851	76,367	15,439	35,597	48,597	45,507	113,356	25,756	883,500
Cost Per Student	\$6,018	\$5,905	\$5,149	\$4,689	\$3,132	\$2,591	\$3,971	\$4,069	\$3,476	\$8,586	\$5,480	\$9,022	\$3,820
Cost Per Mile	\$4.05	\$2.16	\$4.43	\$2.30	\$4.13	\$6.55	\$1.80	\$4.91	\$3.36	\$2.45	\$2.95	\$2.45	\$3.79
180 Day Ridership	10,620	3,780	10,980	4,320	61,200	34,740	1,260	7,740	8,460	2,340	10,980	1,260	157,680
Avg Mile Per Student	8.26	15.19	6.46	11.33	4.21	2.20	12.25	4.60	5.74	19.45	10.32	20.44	5.60
Number of Buses	4.0	3.0	5.5	2.0	22.5	6.0	1.0	4.0	2.0	1.0	7.5	1.0	59.5
Cost Per Bus	\$88,765	\$41,338	\$57,104	\$56,273	\$47,334	\$83,341	\$27,798	\$43,738	\$81,682	\$111,617	\$44,572	\$63,153	\$56,234
Mileage Per Bus	21,942	19,136	12,890	24,480	11,460	12,728	15,439	8,899	24,299	45,507	15,114	25,756	14,849

**Note Montague purchases Special Education transportation from Pioneer Resources

General Education Transportation Costs 2006/2007

District	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 1,067,182	\$ 480,144	\$ 732,537	\$ 516,480	\$ 1,061,269	\$ 178,464	\$ 75,180	\$ 629,457	\$ 748,846	\$ 378,741	\$ 1,328,521	\$ 848,696	\$ 8,045,517
Student Count Per Day	1,771	949	1,027	832	1,037	206	92	1,272	1,575	593	2,259	1,246	12,859
Mileage	262,031	180,444	194,108	182,034	84,535	39,004	23,450	194,577	148,919	101,233	438,506	271,304	2,120,145
Cost Per Student	\$603	\$506	\$713	\$621	\$1,023	\$866	\$817	\$495	\$475	\$639	\$588	\$681	\$626
Cost Per Mile	\$4.07	\$2.66	\$3.77	\$2.84	\$12.55	\$4.58	\$3.21	\$3.24	\$5.03	\$3.74	\$3.03	\$3.13	\$3.79
180 Day Ridership	318,780	170,820	184,860	149,760	186,660	37,080	16,560	228,960	283,500	106,740	406,620	224,280	2,314,620
Avg Mile Per Student	0.82	1.06	1.05	1.22	0.45	1.05	1.42	0.85	0.53	0.95	1.08	1.21	0.92
Number of Buses	21.0	13.0	16.5	13.0	12.5	1.0	4.0	19.0	15.0	10.0	36.5	22.0	183.5
Cost Per Bus	\$50,818	\$36,934	\$44,396	\$39,729	\$84,902	\$178,464	\$18,795	\$33,129	\$49,923	\$37,874	\$36,398	\$38,577	\$43,845
Mileage Per Bus	12,478	13,880	11,764	14,003	6,763	39,004	5,863	10,241	9,928	10,123	12,014	12,332	11,554

Total Transportation Costs 2006/2007

District	Fruitport	Holton	Mona Shores	Montague	Muskegon	Muskegon Heights	North Muskegon	Oakridge	Orchard View	Ravenna	Reeths-Puffer	Whitehall	County Wide Totals & Avg.
Total Costs	\$ 1,422,241	\$ 604,158	\$ 1,046,608	\$ 629,026	\$ 2,126,283	\$ 678,510	\$ 102,978	\$ 804,410	\$ 912,209	\$ 490,358	\$ 1,662,814	\$ 911,849	\$ 11,391,444
Student Count Per Day	1,830	970	1,088	856	1,377	399	99	1,315	1,622	606	2,320	1,253	13,735
Mileage	349,797	237,853	265,003	230,994	342,386	115,371	38,889	230,174	197,516	146,740	551,862	297,060	3,003,645
Cost Per Student	\$777	\$623	\$962	\$735	\$1,544	\$1,701	\$1,040	\$612	\$562	\$809	\$717	\$728	\$829
Cost Per Mile	\$4.07	\$2.54	\$3.95	\$2.72	\$6.21	\$5.88	\$2.65	\$3.49	\$4.62	\$3.34	\$3.01	\$3.07	\$3.79
180 Day Ridership	329,400	174,600	195,840	154,080	247,860	71,820	17,820	236,700	291,960	109,080	417,600	225,540	2,472,300
Avg Mile Per Student	1.06	1.36	1.35	1.50	1.38	1.61	2.18	0.97	0.68	1.35	1.32	1.32	1.21
Number of Buses	25	16	22	15	35	7	5	23	17	11	44	23	243
Cost Per Bus	\$56,890	\$37,760	\$47,573	\$41,935	\$60,751	\$96,930	\$20,596	\$34,974	\$53,659	\$44,578	\$37,791	\$39,646	\$46,878
Mileage Per Bus	13,992	14,866	12,046	15,400	9,782	16,482	7,778	10,008	11,619	13,340	12,542	12,916	12,361

Muskegon County Two-Year Transportation Costs

	Special Education Transportation Costs				General Education Transportation Costs				Total		Transportation Cost	
	2005/06	2006/07	Diff	% Diff	2005/06	2006/07	Diff	% Diff	2005/06	2006/07	Diff	% Diff
Total Costs	\$ 3,694,553	\$ 3,345,927	\$ (348,626)	-9.44%	\$ 8,850,278	\$ 8,045,517	\$ (804,761)	-9.09%	\$ 12,544,831	\$ 11,391,444	\$ (1,153,387)	-9.19%
Student Count Per Day	840	876	36	4.29%	13,076	12,859	(217)	-1.66%	13,916	13,735	(181)	-1.30%
Mileage	813,201	883,500	70,299	8.64%	2,330,165	2,120,145	(210,020)	-9.01%	3,143,366	3,003,645	(139,721)	-4.44%
Cost Per Student	\$4,398	\$3,820	(\$578)	-13.14%	\$677	\$626	(\$51)	-7.53%	901	829	(\$72)	-7.95%
Cost Per Mile	\$4.54	\$3.79	(\$0.75)	-16.52%	\$3.80	\$3.79	(\$0.01)	-0.26%	3.99	3.79	(\$0.20)	-4.95%
180 Day Ridership	151,200	157,680	6,480	4.29%	2,353,680	2,314,620	(39,060)	-1.66%	2,504,880	2,472,300	(32,580)	-1.30%
Avg Mile Per Student	5.38	5.60	0.22	4.09%	0.99	0.92	-0.07	-7.07%	1.26	1.21	(0.05)	-3.58%
Number of Buses	54	59.5	5.50	10.19%	151	183.5	33	21.52%	205	243	38	18.54%
Cost Per Bus	\$68,418	\$56,234	(\$12,184)	-17.81%	\$58,611	\$43,845	(\$14,766)	-25.19%	61,194	46,878	(\$14,316)	-23.39%
Mileage Per Bus	15,059	14,849	(210)	-1.39%	15,432	11,554	(3,878)	-25.13%	15,333	12,361	(2,972)	-19.39%

Food Service Index

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Lunch, Breakfast and Milk Charges

2007/2008

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	\$2.40	\$2.65	\$3.80	\$1.70	\$1.70	\$1.70	\$0.40
Montague	\$1.50	\$1.75	\$2.35	\$1.25	\$1.25	\$1.50	\$0.40
Muskegon	\$1.50	\$1.75	\$2.50	\$1.00	\$1.00	\$1.50	\$0.35
Muskegon Heights	\$1.30	\$1.50	\$2.50	\$0.00 *	\$0.00 *	\$1.50	\$0.35
North Muskegon	\$2.00	\$2.10	\$2.50	\$1.50	\$1.50	\$1.75	\$0.30
Oakridge	\$1.75	\$2.00	\$3.00	\$1.50	\$1.50	\$2.00	\$0.35
Orchard View	\$1.50	\$1.75	\$2.50	\$1.00	\$1.00	\$1.75	\$0.35
Ravenna	\$1.60	\$1.75	\$1.75	\$1.25	\$1.25	\$1.25	\$0.35
Reeths-Puffer	\$1.90	\$2.25	\$3.00	\$1.10	\$1.35	\$1.75	\$0.30
Whitehall	\$1.75	\$2.00	\$2.50	\$1.00	\$1.00	\$1.50	\$0.35
Muskegon Technical Academy	-	\$2.45	\$3.05	-	\$1.30	-	\$0.35
Three Oaks Academy	\$2.25	\$2.25	\$2.25	\$1.25	\$1.25	\$1.25	\$0.25
Timberland Charter Academy	\$0.40	\$0.40	\$2.40	\$0.30	\$0.30	\$1.30	\$0.30
Tri-Valley Academy	\$1.85	\$1.85	\$2.50	\$0.85	\$0.85	\$1.00	\$0.35
MAISD	\$2.15	\$2.15	\$3.00	\$1.25	\$1.25	\$2.00	\$0.50
Gr. Muskegon Catholic	\$2.00	\$2.25	\$2.25	-	-	-	\$0.35
St. Catherine's	\$2.00	-	\$2.00	-	-	-	\$0.30
Muskegon Christian	\$2.25	\$ 2.25	\$2.75	-	-	-	\$0.40
West Shore Lutheran	\$2.00	\$ 2.00	\$2.00	\$1.50	\$ 1.50	\$ 1.50	\$0.35
Average Price	\$1.63	\$1.94	\$2.47	\$1.11	\$1.21	\$1.51	\$0.35

*Muskegon Heights has free breakfast for all students

Breakfasts and Lunches Served 2004/2005 & 2005/2006

District	Breakfast				Lunches			
	Total Served		Cost Per Breakfast		Total Served		Cost Per Lunch	
	04/05	05/06	04/05	05/06	04/05	05/06	04/05	05/06
Fruitport	57,332	64,364	\$ 2.38	\$ 2.41	242,618	262,071	\$ 2.81	\$ 2.65
Holton	24,952	33,598	2.15	2.04	101,441	116,933	2.79	2.47
Mona Shores	30,619	37,221	1.89	1.86	320,743	320,795	2.60	2.59
Montague	61,002	56,887	1.81	1.81	165,925	157,532	2.28	2.39
Muskegon	293,416	302,987	1.74	1.80	642,897	647,959	2.56	2.65
Muskegon Heights	163,008	155,472	2.02	2.02	297,879	288,117	2.61	2.57
North Muskegon	-	-	-	-	48,654	54,397	2.71	2.88
Oakridge	86,998	84,828	1.77	1.80	183,465	197,215	2.78	2.79
Orchard View	89,982	77,298	1.97	2.03	291,515	308,924	2.43	2.71
Ravenna	18,951	20,093	2.05	1.98	124,161	128,162	2.41	2.42
Reeths-Puffer	76,352	77,734	1.72	1.75	370,750	353,017	2.48	2.52
Whitehall	37,392	41,122	1.80	1.66	200,098	213,900	2.75	2.07
Muskegon Technical Academy	9,024	16,257	2.19	2.23	25,873	26,136	2.29	2.30
Three Oaks Academy	-	-	-	-	-	11,141	-	2.98
Timberland Academy	-	-	-	-	67,680	74,681	2.83	3.19
Tri-Valley Academy	40,238	35,580	1.80	1.89	45,930	43,509	2.84	2.57
District Total/Averages	989,266	1,003,441	\$ 1.95	\$ 1.94	3,129,629	3,204,489	\$ 2.61	\$ 2.61
MAISD	12,654	14,550	\$ 7.40	\$ 7.16	23,556	24,808	\$ 7.83	\$ 9.09

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 2006-07

Funding Overview from House Fiscal Agency School Aid - Funding Overview

Based on data through November 30, 2007

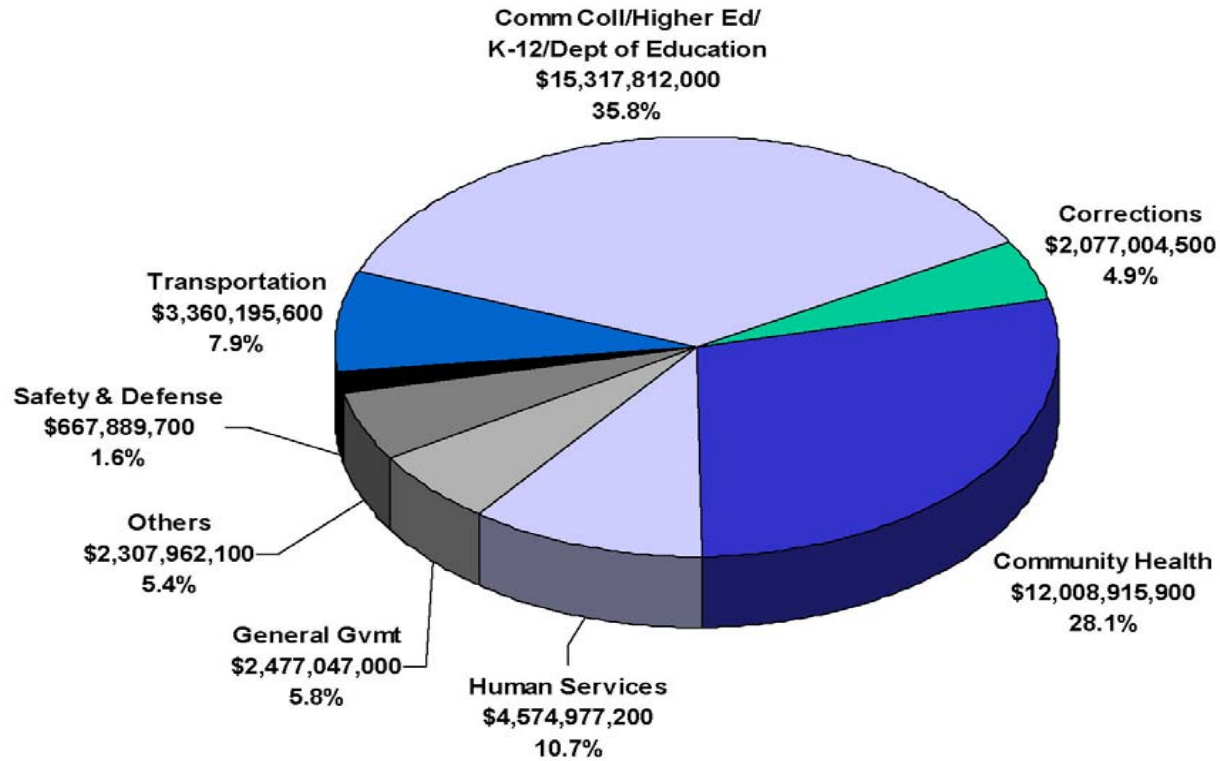
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School Aid Budget

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

FY 2007-08 YTD Adjusted Gross Appropriations Total: \$42,791,804,000*

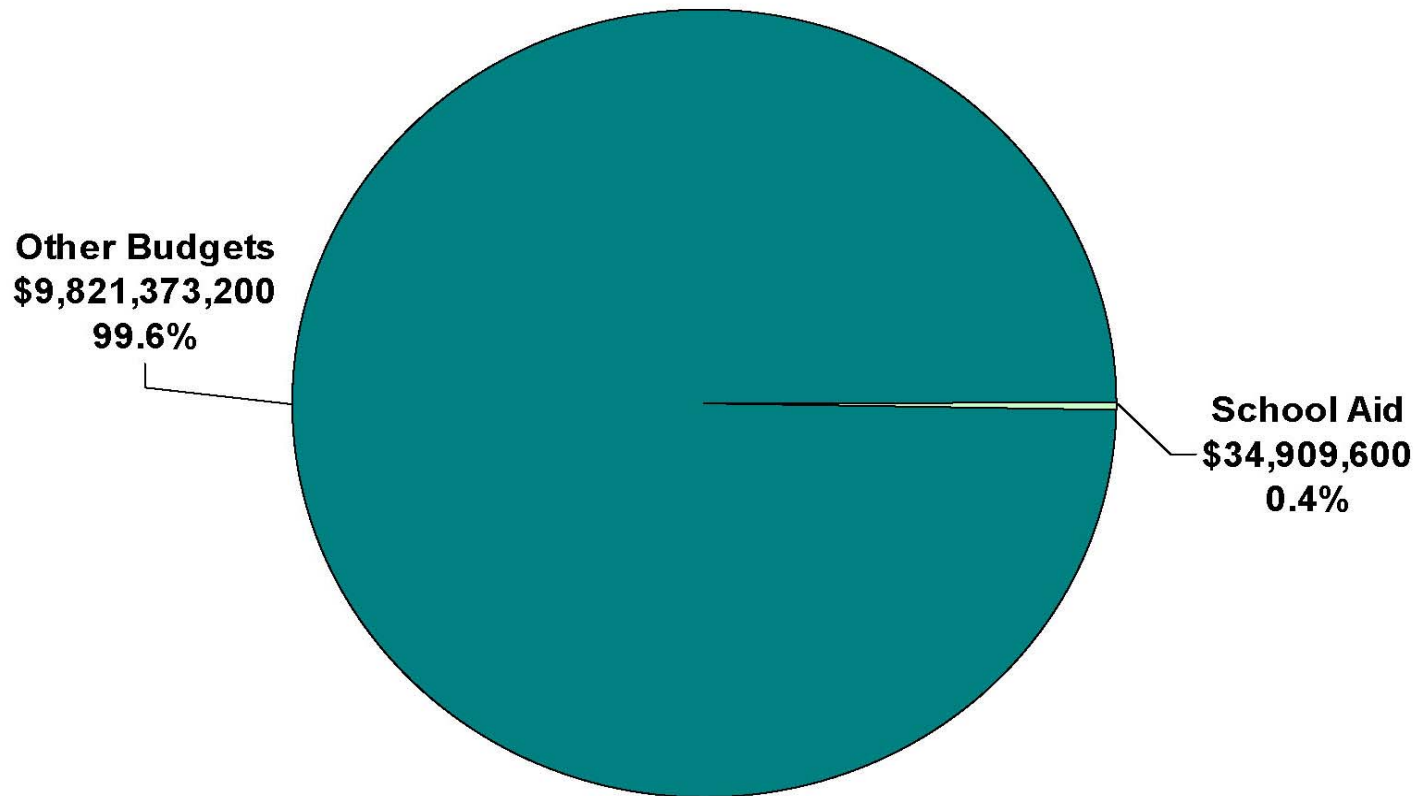


*FY 2007-08 totals do not include Capital Outlay budget figures, which are unavailable at this time.

House Fiscal Agency

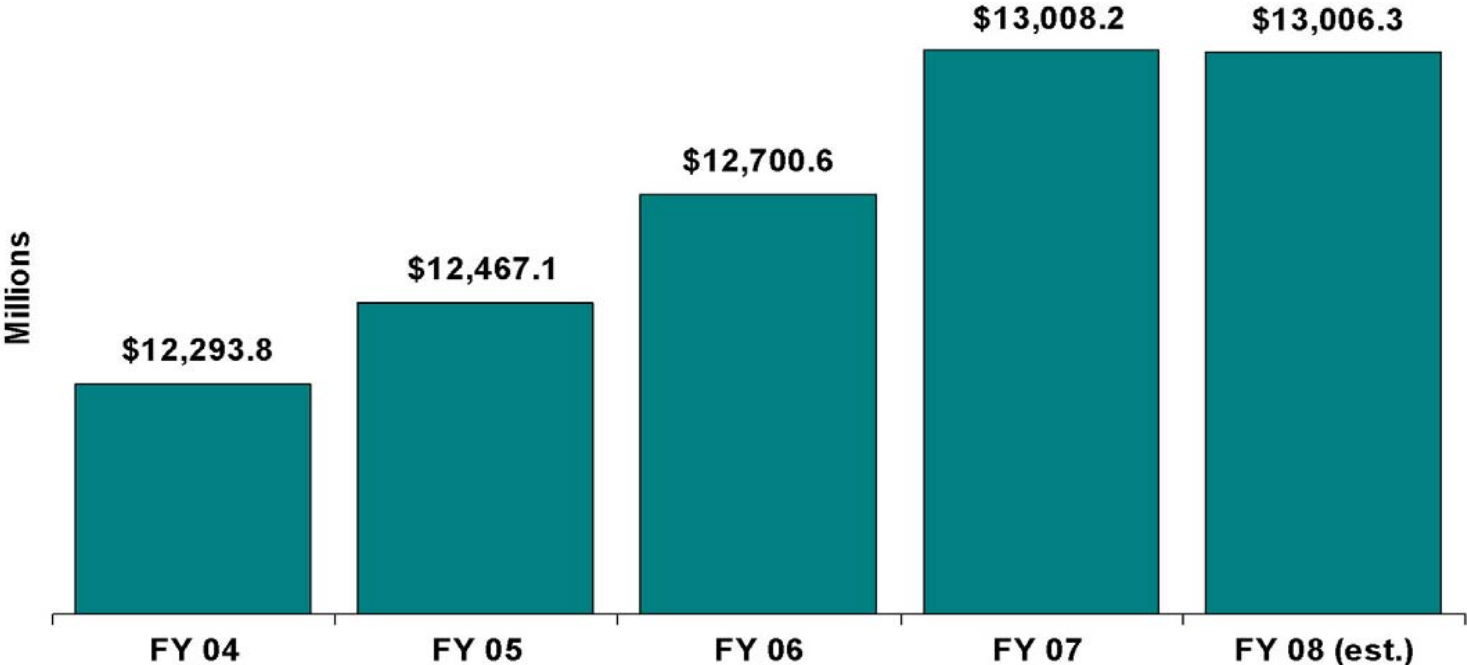
School Aid Share of State GF/GP

FY 2007-08 Total = \$9,856,282,800



School Aid Expenditures

School Aid expenditures declined slightly in FY 2007-08 after having grown the last four years.

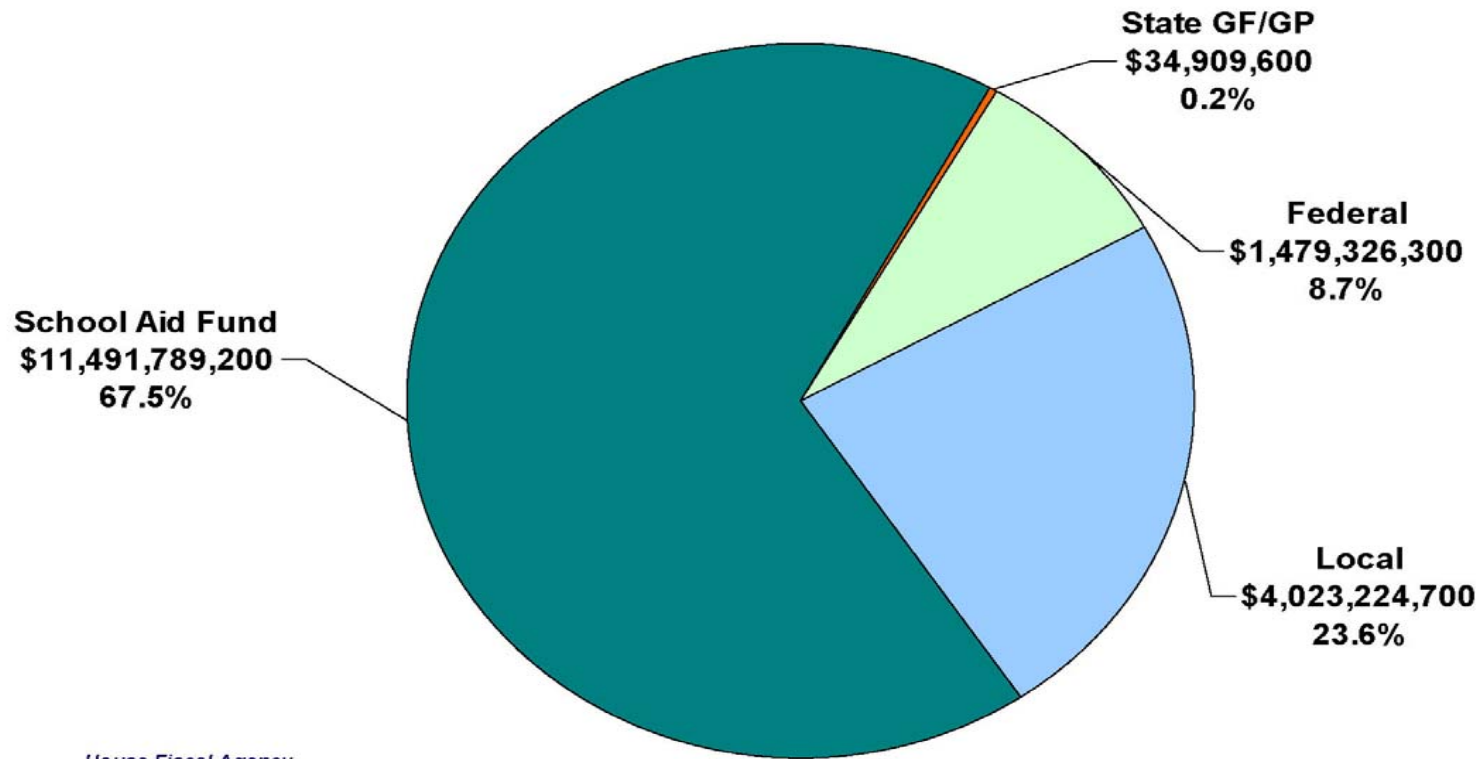


House Fiscal Agency

FY 2007-08 School Revenue

Most FY 2007-08 school revenue is from state resources.

Total Revenue = \$17,029,249,800

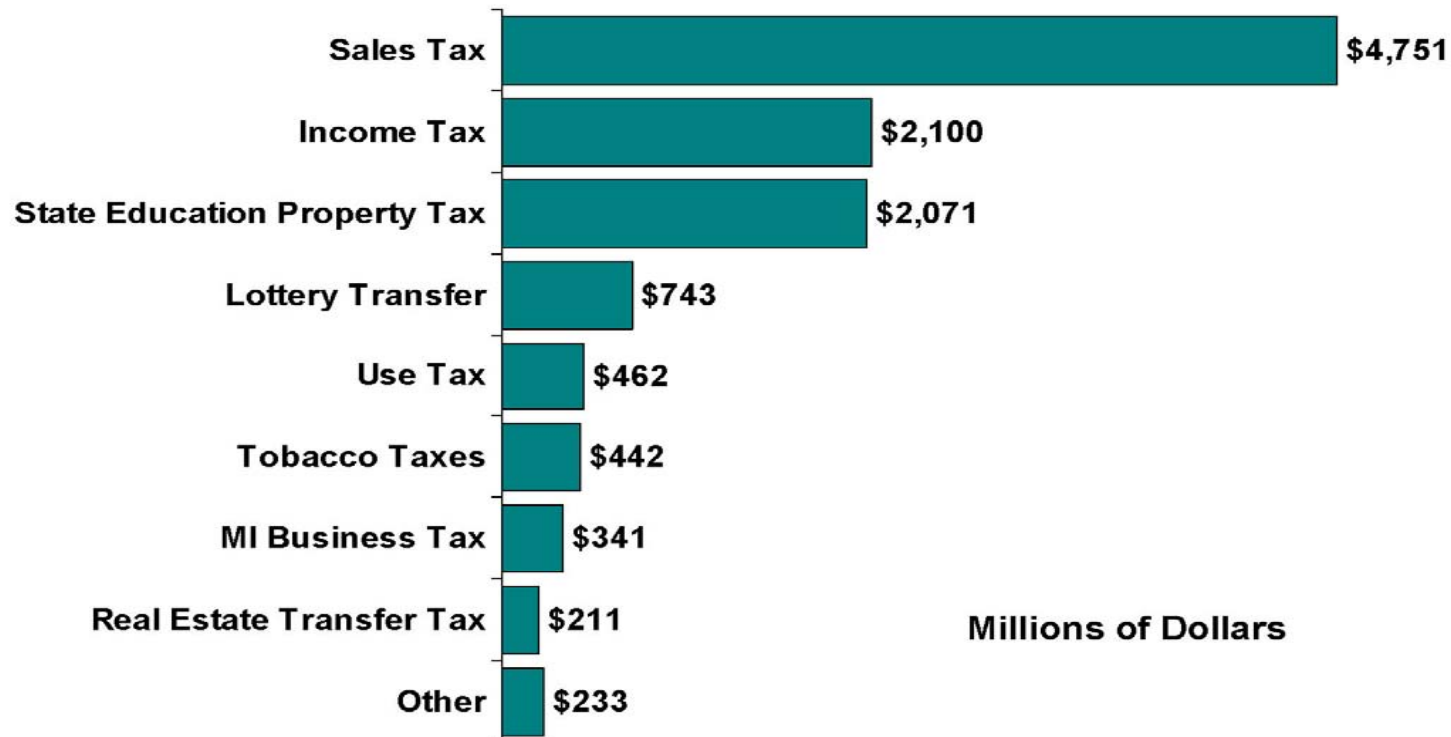


School Aid Fund (SAF)

- 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.
- SAF will receive approximately \$11.3 billion in revenue for FY 2007-08.
- Largest sources of SAF revenue are shown on the next page.

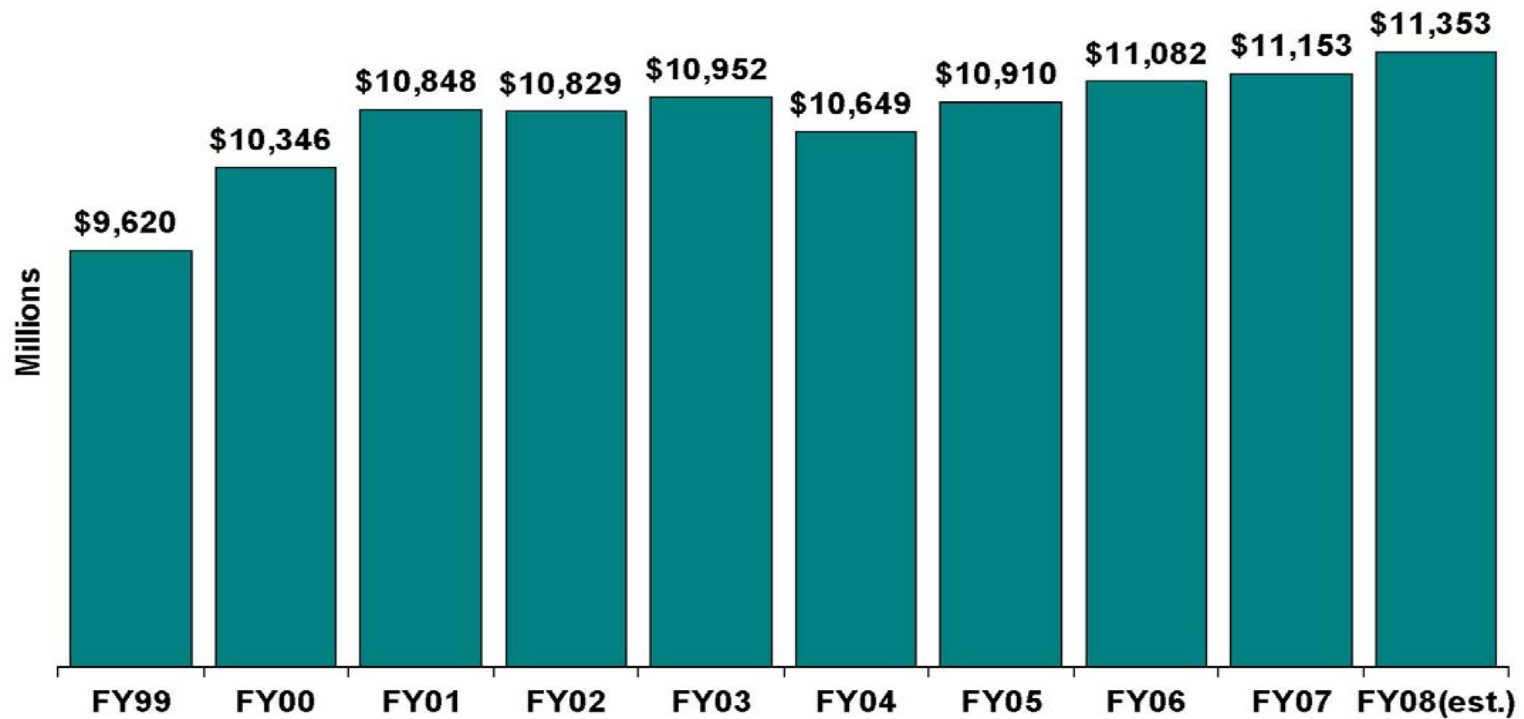
FY 2007-08 School Aid Fund Revenue

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



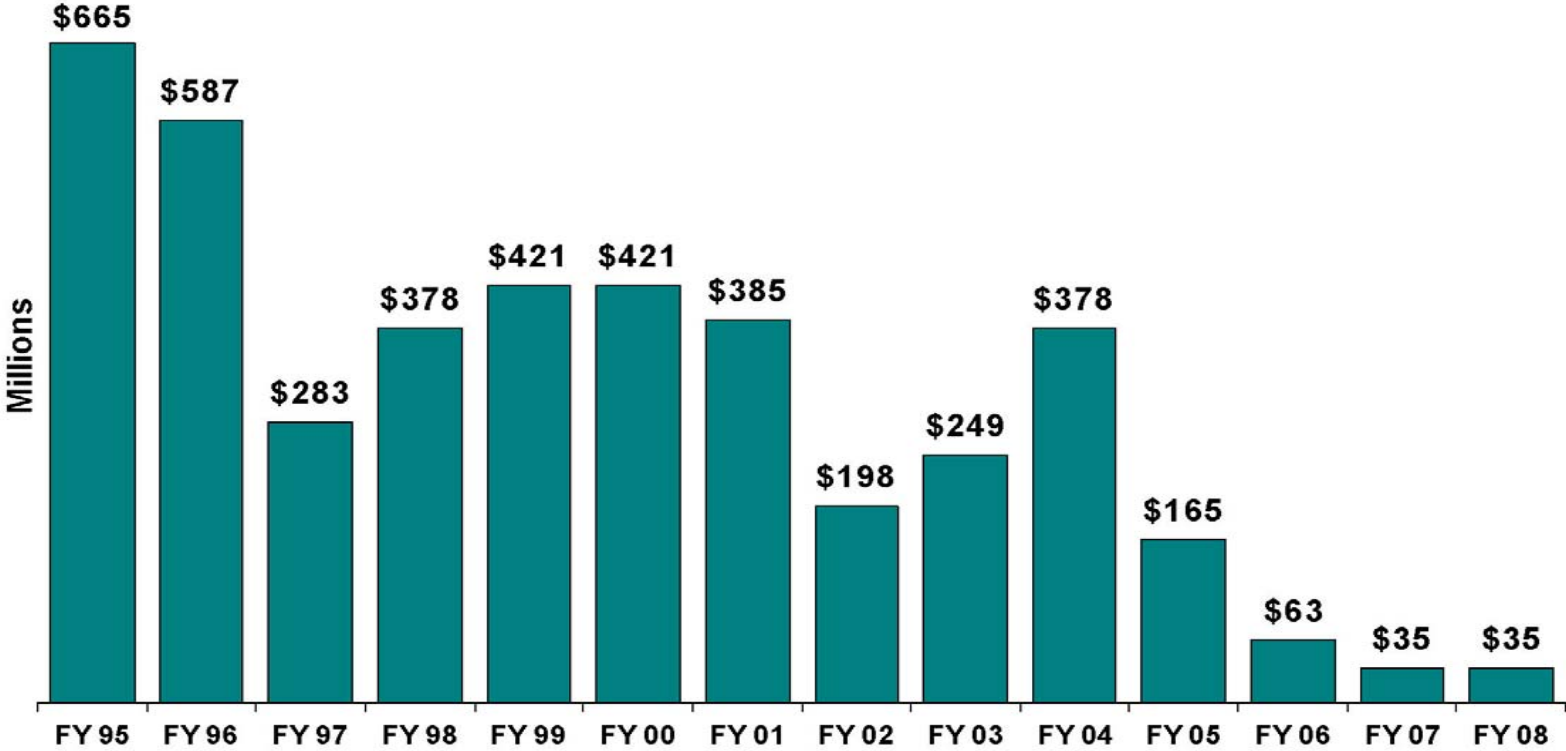
School Aid Fund Revenue

School Aid Fund is estimated to collect over \$11.3 billion in FY 2007-08.



GF/GP Portion of School Aid Revenue

GF/GP will contribute an almost \$35 million to the School Aid budget in FY 2007-08.



House Fiscal Agency

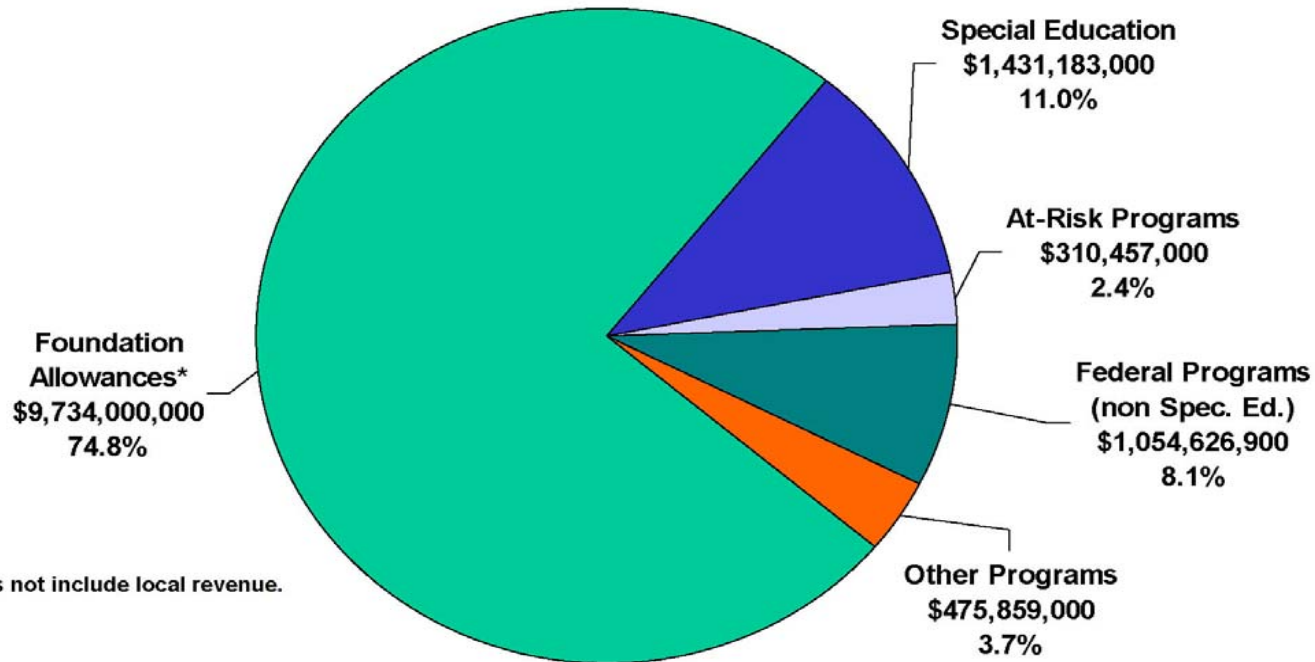
Did you know . . .

- **There are 775 school districts in Michigan: 552 local districts, plus 223 public school academies.**
- **There are 1.65 million public school pupils in Michigan.**
- **The School Aid budget supports all 775 districts to provide a free education to 1.65 million pupils.**

School Aid Major Spending Categories

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

FY 2007-08 Total = \$13,006,025,100



* Does not include local revenue.

Foundation Allowance

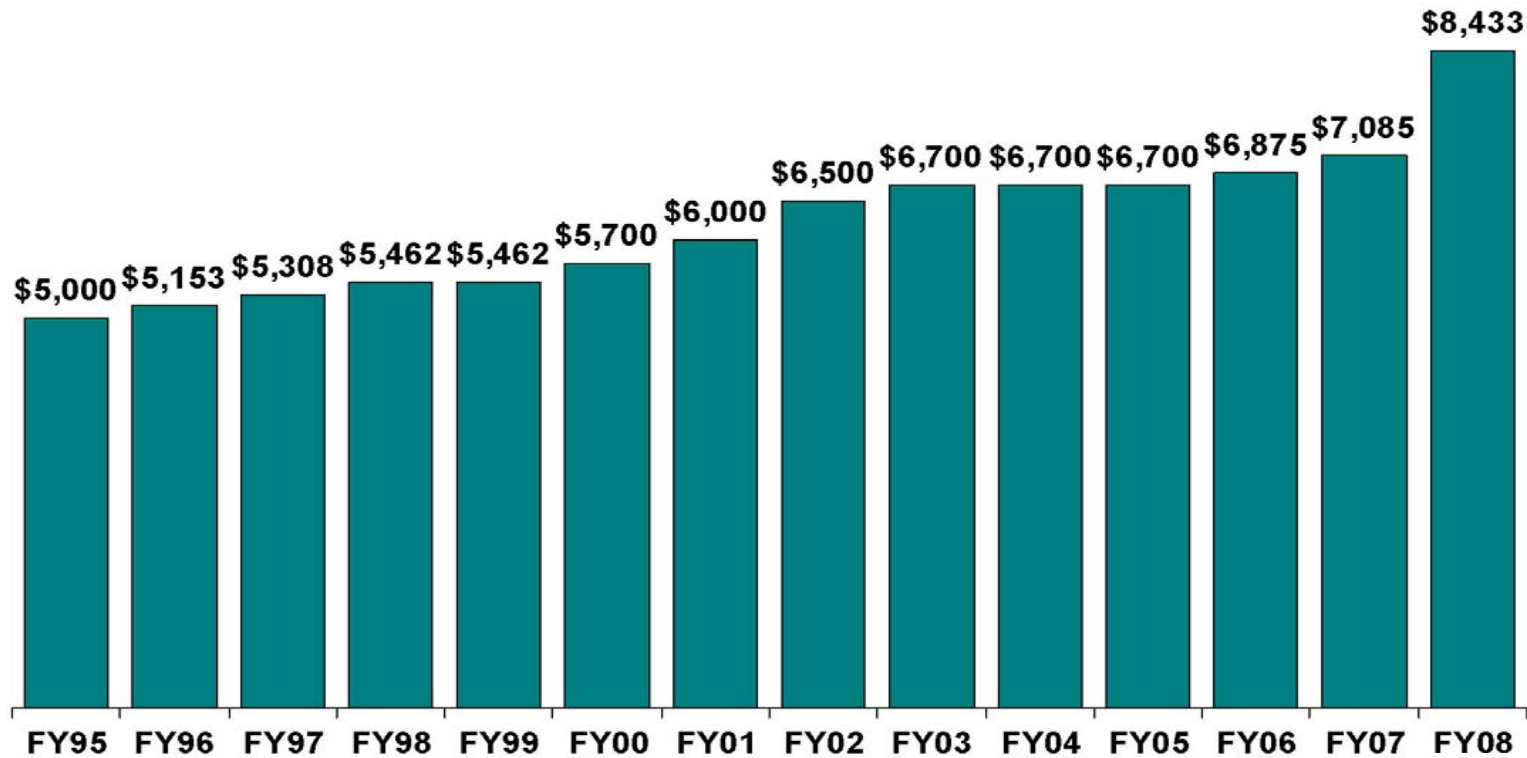
- A per-pupil funding amount that pays the bulk of school operations
- Varies for K-12 districts from a low of \$7,204 per pupil to a high of \$12,387 in FY 2007-08.
- Foundation allowances were created as part of the “Proposal A” school finance reforms which took effect in FY 1994-95.

“Basic” Foundation Allowance

- **The “Basic” foundation allowance was a figure 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, and then 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.**

Basic Foundation Allowance

The per-pupil Basic foundation allowance was reset to the maximum State guaranteed foundation allowance and increased by \$48 in FY 2007-08.



Foundation Allowance Funding

- **State/Local Funding**
 - Each district must levy 18 mills on non-homestead.
 - 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 maximum per pupil amount.
 - Districts above maximum (hold-harmless districts) are allowed, by law, to levy additional mills (with voter approval) to achieve their prescribed foundation allowance.

Foundation Allowance Funding

State/Local Foundation Allowance Funding Examples

FY 2007-08

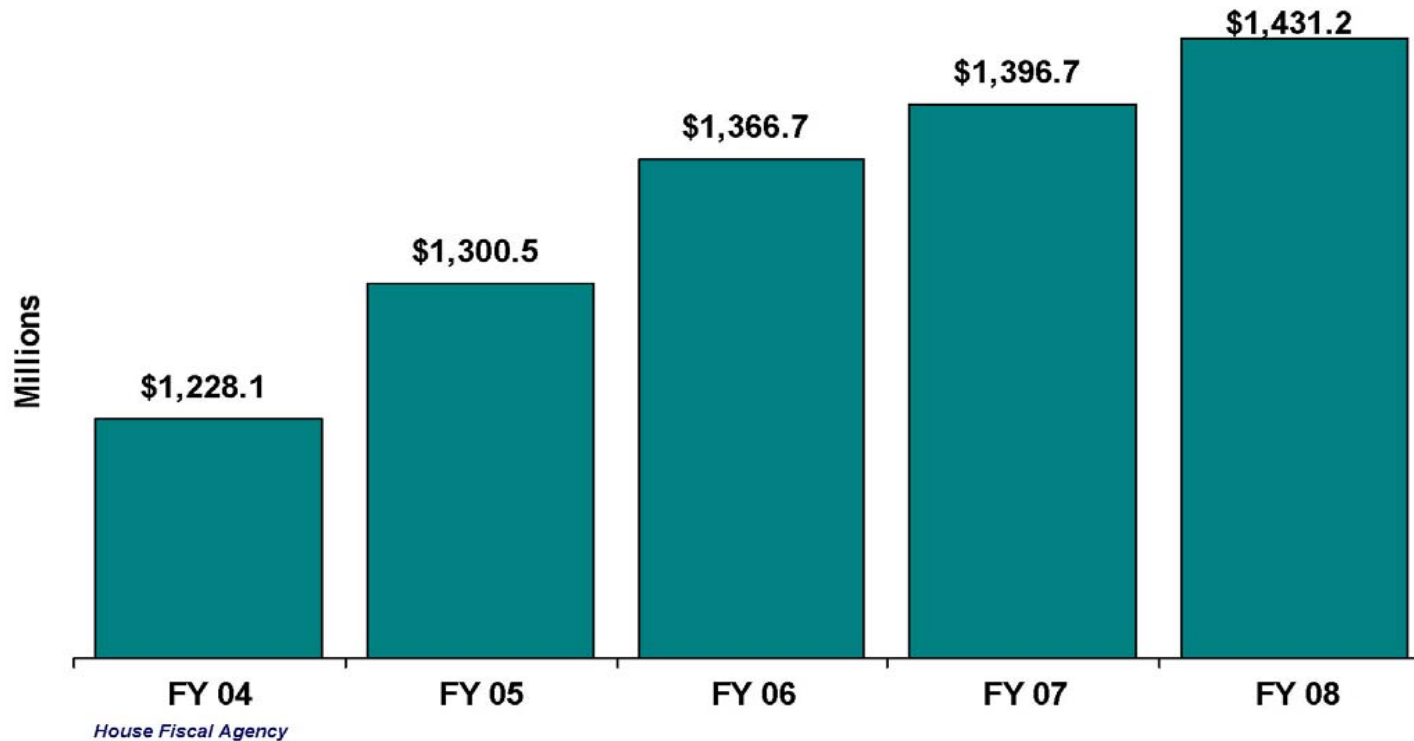
	<u>Foundation Allowance</u>	<u>Local Non-Homestead 18- mills Revenue</u>	<u>State Revenue</u>	<u>Per Pupil Sec. 20j Payment</u>	<u>Local Hold-Harmless Revenue</u>
Howell Public Schools	\$7,204	\$1,879	\$5,325	\$0	\$0
White Pine Academy	\$7,204	\$0	\$7,204	\$0	\$0
Pontiac Schools	\$7,384	\$7,128	\$256	\$0	\$0
Southfield Schools	\$11,392	\$4,390	\$3,887	\$157	\$2,958

Special Education Funding

- **Second largest School Aid appropriation in FY 2007-08**
 - \$1,006.5 million state dollars
 - \$424.7 million federal dollars
- **Reimburses school districts for the costs of educating special education students.**

Special Education Appropriations

This categorical grew by 16.5% between FY 2003-04 and FY 2007-08.



Special Education 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

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.**

Major School Aid Issues

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

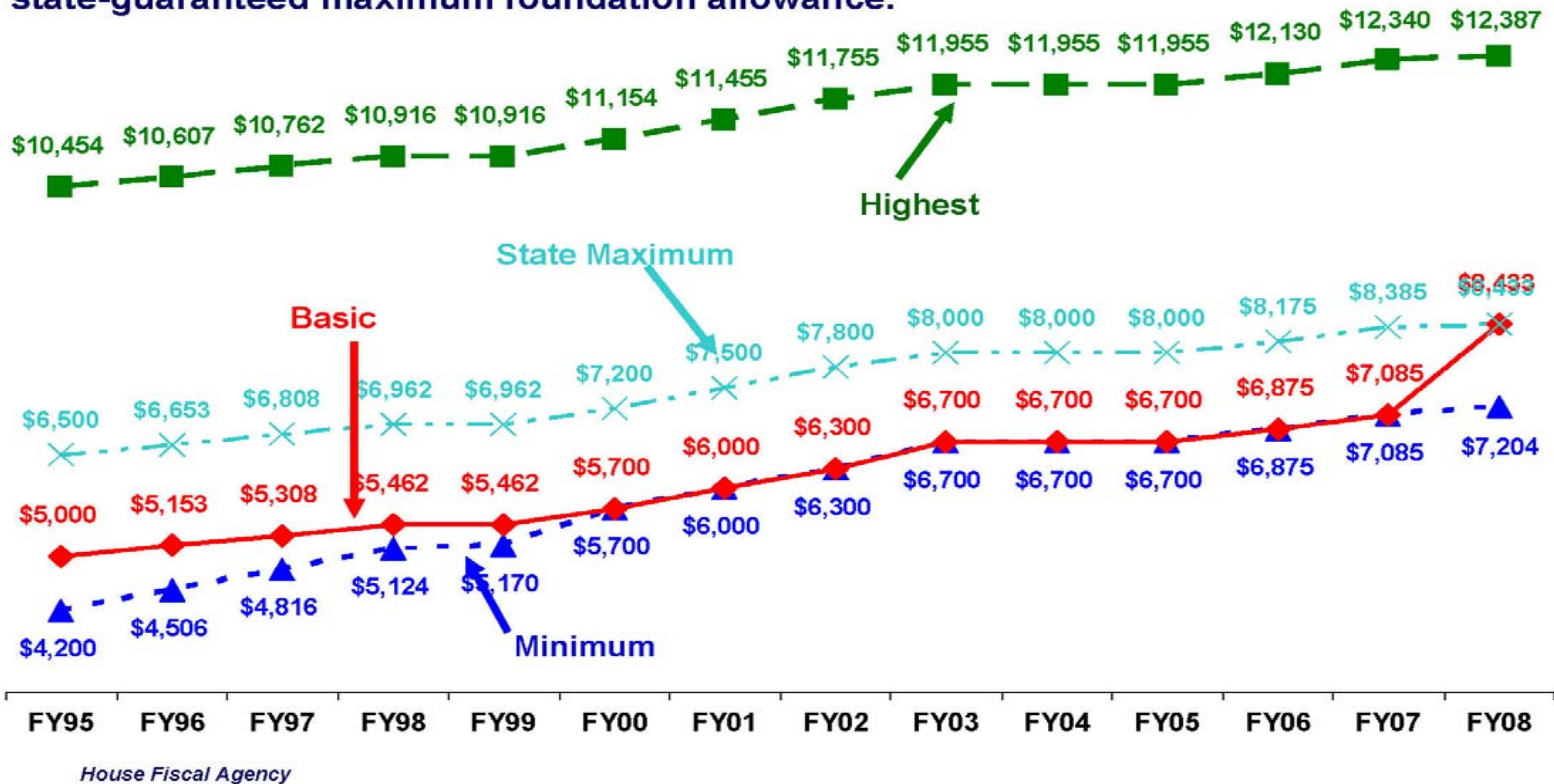
Issue: Funding Levels

- **After two years of significant increases, the basic only increased by \$48 in FY 2007-08. Districts at the bottom received increases of \$96 per pupil.**
- **The GF/GP contribution to the SAF has declined and programs formerly funded with GF/GP are being transferred to the SAF.**
- **Schools costs are rising, particularly health care and retirement costs. For FY 2007-08, retiree pension and health care benefits will equal almost \$1,000 per pupil.**

Issue: Funding Levels

Foundation Allowance

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



Issue: Equity Among Districts

- Foundation allowances vary from school district to school district.
- Before Proposal A, the difference between the highest- and lowest-funded K12 district was near \$6,900 per pupil.
- In FY 2007-08, the difference between the highest and lowest is \$5,183.
- 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 2007-08, there are 389 districts at the minimum foundation allowance, and 53 districts at or above the new basic, with everyone else in between.

Issue: Equity

Per Pupil Foundation Allowance Increase

<u>District</u>	<u>FY 1994</u>	<u>FY 2008</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>Average Annual Growth</u>
Lowest-Revenue	\$3,398	\$7,204	\$3,806	112.0%	5.95%
District Average-Revenue	\$4,675	\$7,527	\$2,852	61.0%	3.73%
Pupil-Weighted Average	\$5,275	\$7,721	\$2,446	46.4%	2.97%
<i>(K-12 only)</i>					
Highest-Revenue	\$10,294	\$12,387	\$2,093	20.3%	0.97%

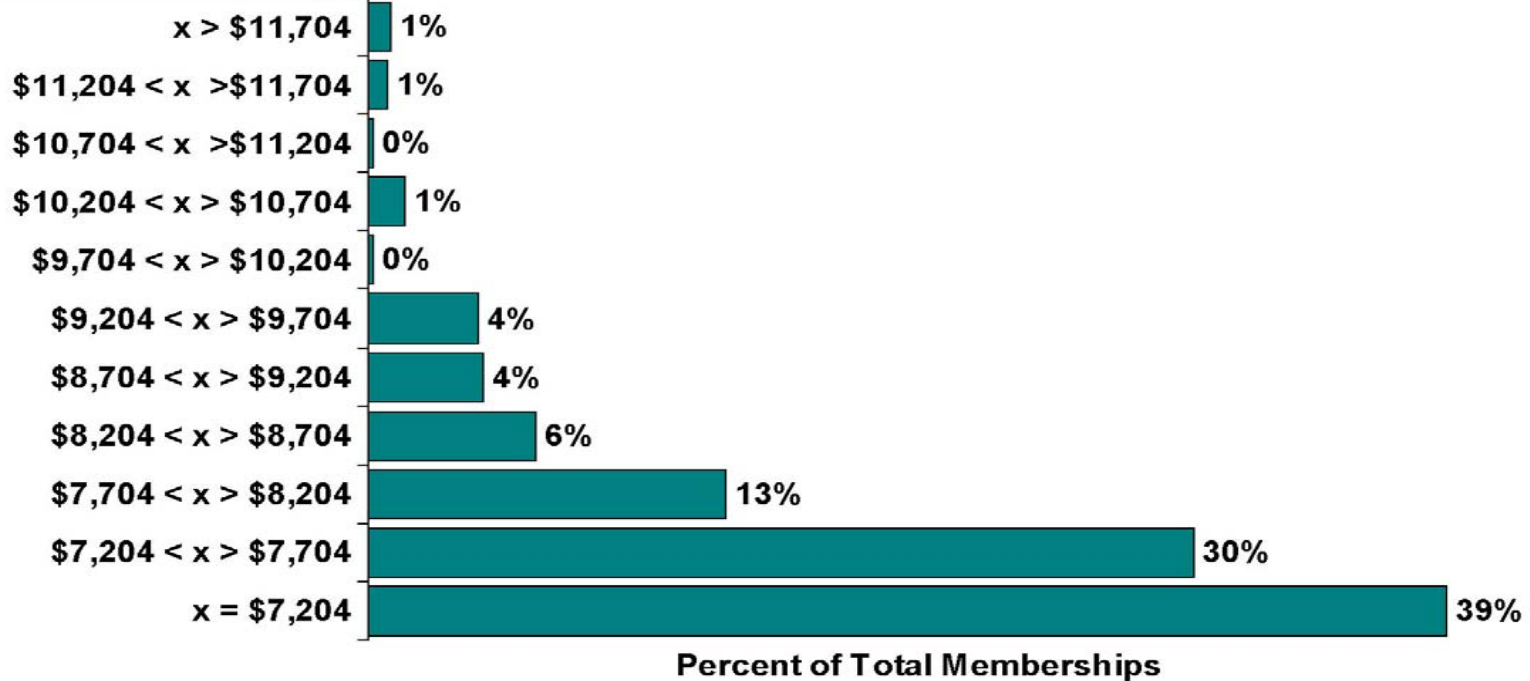
Note: The Detroit CPI increased an estimated 38% during this time period for an average annual growth of 2.51%.

Issue: Equity

FY 2007-08 Pupil Distribution

69% of pupils are concentrated in districts with a foundation revenue per pupil of less than \$7,704.

x = Foundation Per Pupil

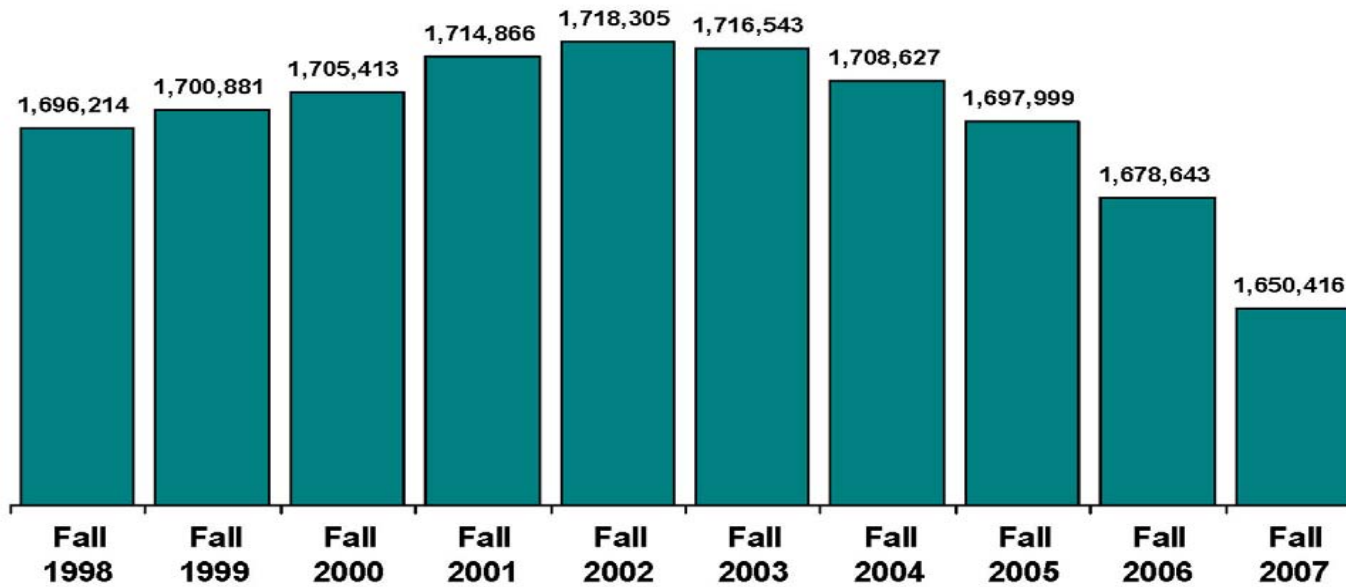


Issue: Declining Enrollment

- Fewer pupils means a loss of revenue to schools.
- 75% of all traditional districts face declining enrollment.
- The FY 2007-08 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 \$240 million, so payments will be prorated.

Issue: Declining Enrollment

Historical Fall Pupil Counts



Future Issues

Increasing calls for the state to address:

- **Schools costs are rising, particularly health care and retirement costs. For FY 2007-08, retiree pension and health care benefits will equal almost \$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 Revenue-Raising Ability**
Some districts want the authority to raise local mills to enhance school funding.

District Retirement Contributions

Local districts have been paying an increasing percent of payroll for retiree pension and health care costs; however, FY 2007-08 costs decreased due to a revaluation of the pension system assets.

