FY 2019-20

Fund Budgets for the Board of Education

Final Budget for Fiscal Year
July 1, 2019 – June 30, 2020

June 15, 2020

MAISD
Muskegon Area
Intermediate School District

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	7,645,785	7,868,591	8,265,026	8,155,758
State Sources	10,049,510	9,829,710	11,851,343	11,691,427
Federal Sources	9,583,757	9,404,423	10,116,226	10,333,188
Other Financing Sources	4,981,783	4,889,751	4,573,841	4,549,400
Total Revenues	32,260,835	31,992,475	34,806,436	34,729,773
Basic Programs	1,477,776	1,399,504	1,501,061	1,514,053
Added Needs	412,834	488,165	476,381	476,381
Adult and Continuing	112,374	135,545	107,681	83,560
Pupil	812,224	633,454	1,250,796	1,361,465
Instructional	4,716,470	4,456,905	5,254,321	5,344,421
General Administration	723,388	738,036	773,888	771,688
School Administration	162,610	124,089	133,881	123,975
Business	1,673,851	1,774,457	1,744,933	1,776,626
Operation & Maintenance	751,920	879,297	845,979	824,108
Pupil Transportation	756,103	788,788	836,503	742,327
Central Services	3,573,309	3,783,488	3,535,382	3,352,565
Other	0	0	0	0
COMMUNITY SERVICES	5,043,257	5,083,643	5,037,109	5,133,373
OTHER FINANCING USES	11,696,061	11,690,227	13,178,881	13,084,959
Total Expenditures	31,912,179	31,975,598	34,676,796	34,589,501
Excess Revenues (Expenditures)	348,656	16,877	129,640	140,272
Fund Balance, July 1	5,523,512	5,647,592	5,872,168	5,872,168
Fund Balance, June 30	5,872,168	5,664,469	6,001,808	6,012,440

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	12,665,762	12,673,477	13,113,836	12,475,587
State Sources	7,136,482	7,167,787	8,129,174	8,934,384
Federal Sources	8,037,135	8,639,981	8,863,270	8,863,270
Other Financing Sources	4,755,773	4,730,371	5,365,726	4,651,048
Total Revenues	32,595,152	33,211,616	35,472,006	34,924,289
Basic Programs	0	44,328	0	0
Added Needs	5,437,499	5,638,707	6,748,437	6,683,978
Adult and Continuing	0	0	0	0
Pupil	4,525,520	5,087,646	5,378,022	5,185,973
Instructional Staff	2,157,225	2,588,988	2,682,519	2,498,997
General Administration	21,714	21,278	26,278	25,238
School Administration	565,221	626,567	850,538	828,900
Business	4,266	6,500	5,500	5,343
Operation & Maintenance	488,995	534,499	634,899	485,418
Pupil Transportation	455,380	884,080	548,290	500,170
Central Services	283,644	256,163	502,855	440,788
Other	2,000	2,000	2,000	2,000
COMMUNITY SERVICES	26,922	26,800	17,800	6,910
OTHER FINANCING USES	18,379,944	17,494,060	18,796,100	18,552,250
Total Expenditures	32,348,330	33,211,616	36,193,238	35,215,965
Excess Revenues (Expenditures)	246,822	0	-721,232	-291,676
Fund Balance, July 1	974,410	974,410	1,221,232	1,221,232
Fund Balance, June 30	1,221,232	974,410	500,000	929,556

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund & Special Education Funds Combined
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	20,311,547	20,542,068	21,378,862	20,631,345
State Sources	17,185,991	16,997,497	19,980,517	20,625,811
Federal Sources	17,620,892	18,044,404	18,979,496	19,196,458
Other Financing Sources	9,737,556	9,620,122	9,939,567	9,200,448
Total Revenues	64,855,987	65,204,091	70,278,442	69,654,062
Basic Programs	1,477,776	1,443,832	1,501,061	1,514,053
Added Needs	5,850,334	6,126,872	7,224,818	7,160,359
Adult and Continuing	112,374	135,545	107,681	83,560
Pupil	5,337,744	5,721,100	6,628,818	6,547,438
Instructional	6,873,695	7,045,893	7,936,840	7,843,418
General Administration	745,102	759,314	800,166	796,926
School Administration	727,831	750,656	984,419	952,875
Business	1,678,117	1,780,957	1,750,433	1,781,969
Operation & Maintenance	1,240,914	1,413,796	1,480,878	1,309,526
Pupil Transportation	1,211,483	1,672,868	1,384,793	1,242,497
Central Services	3,856,954	4,039,651	4,038,237	3,793,353
Other	2,000	2,000	2,000	2,000
COMMUNITY SERVICES	5,070,179	5,110,443	5,054,909	5,140,283
OTHER FINANCING USES	30,076,005	29,184,287	31,974,981	31,637,209
Total Expenditures	64,260,509	65,187,214	70,870,034	69,805,466
Excess Revenues (Expenditures)	595,478	16,877	-591,592	-151,404
Fund Balance, July 1	6,497,922	6,622,002	7,093,400	7,093,400
Fund Balance, June 30	7,093,400	6,638,879	6,501,808	6,941,996
Fund Balance as a percentage of total expenditures	11.04%	10.18%	9.17%	9.94%

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Lunch Fund Budget
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	6,469	5,600	5,600	4,673
State Sources	0	0	0	72
Federal Sources	82,020	97,500	87,500	68,231
Other Financing Sources	1,312	1,500	1,500	5,700
Total Revenues	89,802	104,600	94,600	78,676
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	550	615	550	600
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	0	0	0
Other	84,335	102,464	104,464	98,291
COMMUNITY SERVICES	0	0	0	0
OTHER FINANCING USES	1,546	1,521	1,521	1,521
Total Expenditures	86,431	104,600	106,535	100,412
Excess Revenues (Expenditures)	3,371	0	-11,935	-21,736
Fund Balance, July 1	18,406	18,406	21,777	21,777
Fund Balance, June 30	21,777	18,406	9,842	41

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	4,751,836	4,749,455	5,063,366	4,933,815
State Sources	2,122,430	2,459,153	2,438,809	2,325,876
Federal Sources	475,885	365,896	365,896	392,155
Other Financing Sources	1,404	4,600	4,600	4,600
Total Revenues	7,351,555	7,579,104	7,872,671	7,656,446
Basic Programs	0	0	0	0
Added Needs	3,441,430	3,485,032	3,761,988	3,837,558
Adult and Continuing	0	0	0	0
Pupil	1,107,160	1,423,442	1,545,900	1,319,231
Instructional Staff	771,881	852,535	853,262	844,623
General Administration	1,475	5,500	5,500	5,500
School Administration	586,925	609,174	623,843	624,498
Business	55,827	59,995	44,123	44,123
Operation & Maintenance	368,070	428,518	437,418	426,109
Pupil Transportation	65,137	23,395	24,475	21,647
Central Services	82,954	86,120	92,689	91,532
Other	0	15,000	15,000	0
COMMUNITY SERVICES	2,656	8,000	8,000	8,000
OTHER FINANCING USES	853,103	765,256	783,112	1,010,975
Total Expenditures	7,336,617	7,761,967	8,195,310	8,233,796
Excess Revenues (Expenditures)	14,938	-182,863	-322,639	-577,350
Fund Balance, July 1	2,762,327	2,226,336	2,777,265	2,777,265
Fund Balance, June 30	2,777,265	2,043,473	2,454,626	2,199,915

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General, Special Education, School Lunch, Vocational Education, and School Activity Funds
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	25,069,853	25,297,123	26,496,828	25,569,833
State Sources	19,308,422	19,456,650	22,419,326	22,951,759
Federal Sources	18,178,797	18,507,800	19,432,892	19,656,844
Other Financing Sources	9,740,272	9,626,222	9,945,667	9,210,748
Total Revenues	72,297,344	72,887,795	78,294,713	77,389,184
Basic Programs	1,477,776	1,443,832	1,501,061	1,514,053
Added Needs	9,291,764	9,611,904	10,986,806	10,997,917
Adult and Continuing	112,374	135,545	107,681	83,560
Pupil	6,444,905	7,144,542	8,174,718	7,866,669
Instructional Staff	7,645,575	7,898,428	8,790,102	8,688,041
General Administration	747,127	765,429	806,216	803,026
School Administration	1,314,757	1,359,830	1,608,262	1,577,373
Business	1,733,945	1,840,952	1,794,556	1,826,092
Operation & Maintenance	1,608,984	1,842,314	1,918,296	1,735,635
Pupil Transportation	1,276,620	1,696,263	1,409,268	1,264,144
Central Services	3,939,907	4,125,771	4,130,926	3,884,885
Other	86,335	119,464	170,464	100,291
COMMUNITY SERVICES	5,072,835	5,118,443	5,062,909	5,148,283
OTHER FINANCING USES	30,930,654	29,951,064	32,759,614	32,649,705
Total Expenditures	71,683,557	73,053,781	79,220,879	78,139,674
Excess Revenues (Expenditures)	613,787	-165,986	-926,166	-750,490
Fund Balance, July 1	9,278,655	8,866,744	9,972,172	9,972,172
Fund Balance, June 30	9,892,442	8,700,758	9,046,005	9,221,682

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	145,323	125,000	125,000	110,500
State Sources	1,584	0	0	0
Federal Sources	0	0	0	0
Other Financing Sources	657,435	86,903	359,655	179,064
Total Revenues	804,342	211,903	484,655	289,564
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	0	0	0	0
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	5,155	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	1,500	1,500	1,500
Other	0	0	0	0
COMMUNITY SERVICES	0	0	0	0
OTHER FINANCING USES	170,165	352,100	1,037,100	851,355
Total Expenditures	175,319	353,600	1,038,600	852,855
Excess Revenues (Expenditures)	629,022	-141,697	-553,945	-563,291
Fund Balance, July 1	7,671,487	7,829,933	8,300,509	8,300,509
Fund Balance, June 30	8,300,509	7,688,236	7,746,564	7,737,218

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
All Funds by Function
For Fiscal Year Ending June 30, 2020
June 15, 2020

Category	Actual 2018/19	2019-20 Original 6/17/2019	2019-20 Amended 1/21/2020	2019-20 Proposed 6/15/2020
Local Sources	25,215,175	25,422,123	26,621,828	25,680,333
State Sources	19,310,006	19,456,650	22,419,326	22,951,759
Federal Sources	18,178,797	18,507,800	19,432,892	19,656,844
Other Financing Sources	10,397,707	9,713,125	10,305,322	9,389,812
Total Revenues	73,101,685	73,099,698	78,779,368	77,678,748
Basic Programs	1,477,776	1,443,832	1,501,061	1,514,053
Added Needs	9,291,764	9,611,904	10,986,806	10,997,917
Adult and Continuing	112,374	135,545	107,681	83,560
Pupil	6,444,905	7,144,542	8,174,718	7,866,669
Instructional Staff	7,645,575	7,898,428	8,790,102	8,688,041
General Administration	747,127	765,429	806,216	803,026
School Administration	1,314,757	1,359,830	1,608,262	1,577,373
Business	1,733,945	1,840,952	1,794,556	1,826,092
Operation & Maintenance	1,614,139	1,842,314	1,918,296	1,735,635
Pupil Transportation	1,276,620	1,696,263	1,409,268	1,264,144
Central Services	3,939,907	4,127,271	4,132,426	3,886,385
Other	86,335	119,464	170,464	100,291
COMMUNITY SERVICES	5,072,835	5,118,443	5,062,909	5,148,283
OTHER FINANCING USES	31,100,819	30,303,164	33,796,714	33,501,060
Total Expenditures	71,858,876	73,407,381	80,259,479	78,992,529
Excess Revenues (Expenditures)	1,242,809	-307,683	-1,480,111	-1,313,781
Fund Balance, July 1	16,950,142	16,696,677	18,272,681	18,272,681
Fund Balance, June 30	18,192,951	16,388,994	16,792,570	16,958,900