

FY 2022-23

Fund Budgets for the Board of Education

**Final Amendment for Fiscal Year
July 1, 2022 – June 30, 2023**

June 19, 2023



MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local Sources	11,803,622	12,494,772	12,479,712	12,818,454
State Sources	13,506,548	13,035,781	14,044,971	15,350,866
Federal Sources	11,501,399	12,900,067	12,098,207	12,743,393
Other Financing Sources	2,467,430	2,478,663	2,488,855	3,708,155
Total Revenues	39,278,999	40,909,283	41,111,745	44,620,868
Basic Programs	2,421,637	2,181,541	2,496,467	2,645,618
Added Needs	402,002	0	0	30,516
Adult and Continuing	118,814	151,698	144,182	135,175
Pupil	1,114,719	1,344,382	1,434,733	1,392,394
Instructional	6,418,458	7,150,269	7,307,643	7,545,078
General Administration	1,026,347	994,093	556,531	729,112
School Administration	362,606	383,523	403,099	396,787
Business	1,574,749	1,626,027	1,756,864	1,816,838
Operation & Maintenance	1,072,517	1,111,539	1,157,736	1,206,067
Pupil Transportation	573,360	897,856	760,134	765,440
Central Services	3,763,153	4,236,451	4,463,854	5,185,361
Other	0	0	0	0
Community Services	6,131,580	6,294,119	6,182,524	6,610,519
Other Financing Uses	14,548,741	14,495,897	14,637,204	16,005,388
Total Expenditures	39,528,683	40,867,395	41,300,971	44,464,293
Excess Revenues (Expenditures)	-249,684	41,888	-189,226	156,575
Fund Balance, July 1	6,675,779	6,542,378	6,426,095	6,426,095
Fund Balance, June 30	6,426,095	6,584,266	6,236,869	6,582,670

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget (Programs)
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local	11,803,622	12,494,772	12,479,712	12,818,454
State	13,506,548	13,035,781	14,044,971	15,350,866
Federal	11,501,399	12,900,067	12,098,207	12,743,393
Other Financing Sources	2,467,430	2,478,663	2,488,855	3,708,155
Total Revenues	39,278,999	40,909,283	41,111,745	44,620,868
Instructional Services	8,623,435	9,235,922	10,012,449	9,852,388
Early Childhood Education	17,745,897	18,112,170	17,853,071	18,300,999
Non-Traditional Education	473,260	0	0	0
Technology Services	1,592,542	1,841,507	1,973,750	1,952,674
Administration	3,494,129	3,848,935	3,464,427	3,465,998
Administrative Services - Finance and Operations	2,477,380	2,663,536	2,658,524	5,345,909
Enhancement Millage Distributions	5,122,040	5,165,325	5,338,750	5,546,325
Total Expenditures	39,528,683	40,867,395	41,300,971	44,464,293
Excess Revenues (Expenditures)	-249,684	41,888	-189,226	156,575
Fund Balance, July 1	6,675,779	6,542,378	6,426,095	6,426,095
Fund Balance, June 30	6,426,095	6,584,266	6,236,869	6,582,670

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local Sources	17,301,794	18,982,561	19,310,075	19,942,696
State Sources	8,990,427	10,376,612	10,499,678	10,918,641
Federal Sources	8,747,402	10,549,903	10,635,317	11,073,911
Other Financing Sources	0	0	0	313
Total Revenues	35,039,623	39,909,076	40,445,070	41,935,561
Basic Programs	0	0	0	0
Added Needs	6,624,111	7,675,942	7,663,430	7,662,365
Adult and Continuing	0	0	0	0
Pupil	5,970,655	7,492,619	6,593,027	6,672,304
Instructional Staff	2,147,821	2,597,248	2,918,197	2,924,443
General Administration	18,547	29,610	34,610	52,040
School Administration	942,943	970,485	985,664	1,019,034
Business	4,077	5,500	5,500	5,500
Operation & Maintenance	618,007	696,669	701,024	686,410
Pupil Transportation	27,815	93,817	73,693	76,664
Central Services	567,487	819,130	1,387,273	1,389,610
Other	2,339	2,000	2,000	2,000
Community Services	197	1,800	1,800	3,300
Other Financing Uses	17,984,664	19,958,264	20,581,016	21,612,432
Total Expenditures	34,908,663	40,343,084	40,947,234	42,106,102
Excess Revenues (Expenditures)	130,960	-434,008	-502,164	-170,541
Fund Balance, July 1	989,582	934,008	1,120,542	1,120,542
Fund Balance, June 30	1,120,542	500,000	618,378	950,001

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local	17,301,794	18,982,561	19,310,075	19,942,696
State	8,990,427	10,376,612	10,499,678	10,918,641
Federal	8,747,402	10,549,903	10,635,317	11,073,911
Other Financing Sources	0	0	0	313
Total Revenues	35,039,623	39,909,076	40,445,070	41,935,561
EXPENDITURES				
Wesley School	4,630,038	5,282,074	4,913,345	4,913,796
Transitions at Craig Campus	2,807,066	3,127,028	3,256,796	3,260,158
Lakeshore Learning Center	1,882,777	2,188,465	1,826,796	1,827,722
Early On & MMSE	2,924,503	3,484,050	3,658,414	3,611,552
Deaf & Hard of Hearing	0	628,670	485,173	492,773
Homebound	35,661	38,185	38,260	38,260
Consultant Support	975,944	1,230,191	1,218,079	1,176,885
Administration	1,003,961	1,213,113	1,234,965	1,644,646
Business Services & Act 18 Distributions	9,531,266	8,549,576	9,279,072	10,021,896
Operations & Maintenance	584,292	654,574	660,654	625,201
Transportation	19,307	29,684	66,590	69,561
Technology	61,952	94,154	122,629	120,109
IDEA Grants	8,611,754	10,198,328	10,474,309	10,902,903
Medicaid	936,599	2,285,320	2,372,480	2,725,754
Building & Improvements	885,196	1,301,094	1,301,094	660,886
Other	18,347	38,578	38,578	14,000
Total Expenditures	34,908,663	40,343,084	40,947,234	42,106,102
Excess Revenues (Expenditures)	130,960	-434,008	-502,164	-170,541
Fund Balance, July 1	989,582	934,008	1,120,542	1,120,542
Fund Balance, June 30	<u>1,120,542</u>	<u>500,000</u>	<u>618,378</u>	<u>950,001</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund & Special Education Fund (Combined)
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual 2021-22	2022-23 Initial 6/20/2022	2022-23 Amended 1/17/2023	2022-23 Amended 6/19/2023
Local Sources	29,105,416	31,477,333	31,789,787	32,761,150
State Sources	22,496,976	23,412,393	24,544,649	26,269,507
Federal Sources	20,248,801	23,449,970	22,733,524	23,817,304
Other Financing Sources	2,467,430	2,478,663	2,488,855	3,708,468
Total Revenues	74,318,622	80,818,359	81,556,815	86,556,429
Basic Programs	2,421,637	2,181,541	2,496,467	2,645,618
Added Needs	7,026,113	7,675,942	7,663,430	7,692,881
Adult and Continuing	118,814	151,698	144,182	135,175
Pupil	7,085,374	8,837,001	8,027,760	8,064,698
Instructional	8,566,279	9,747,517	10,225,840	10,469,521
General Administration	1,044,894	1,023,703	591,141	781,152
School Administration	1,305,548	1,354,008	1,388,763	1,415,821
Business	1,578,826	1,631,527	1,762,364	1,822,338
Operation & Maintenance	1,690,524	1,808,208	1,858,760	1,892,477
Pupil Transportation	601,175	991,673	833,827	842,104
Central Services	4,330,640	5,055,581	5,851,127	6,574,971
Other	2,339	2,000	2,000	2,000
Community Services	6,131,777	6,295,919	6,184,324	6,613,819
Other Financing Uses	32,533,405	34,454,161	35,218,220	37,617,820
Total Expenditures	74,437,347	81,210,479	82,248,205	86,570,395
Excess Revenues (Expenditures)	-118,725	-392,120	-691,390	-13,966
Fund Balance, July 1	7,665,361	7,476,386	7,546,637	7,546,637
Fund Balance, June 30	<u>7,546,637</u>	<u>7,084,266</u>	<u>6,855,247</u>	<u>7,532,671</u>
Fund Balance as a percentage of total expenditures	10.14%	8.72%	8.33%	8.70%

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Lunch Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial	Amended	Amended
	6/20/2022	1/17/2023	6/19/2023	
Local Sources	1,385	166	166	7,260
State Sources	-526	500	0	0
Federal Sources	180,022	95,000	101,878	117,878
Other Financing Sources	448	0	0	372
Total Revenues	181,329	95,666	102,044	125,510
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	650	650	0	750
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	0	0	0
Other	177,929	93,495	151,823	187,640
Community Services	0	0	0	0
Other Financing Uses	4,494	1,521	2,200	1,400
Total Expenditures	183,073	95,666	154,023	189,790
Excess Revenues (Expenditures)	-1,744	0	-51,979	-64,280
Fund Balance, July 1	79,143	47,143	77,398	77,398
Fund Balance, June 30	<u>77,398</u>	<u>47,143</u>	<u>25,419</u>	<u>13,118</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	2021-22	2022-23	2022-23	2022-23
	Actual	Initial	Amended	Amended
	2021-22	6/20/2022	1/17/2023	6/19/2023
Local Sources	5,262,564	5,194,430	5,346,530	5,344,459
State Sources	2,423,749	2,257,876	2,151,679	2,513,763
Federal Sources	383,901	438,417	438,417	429,680
Other Financing Sources	0	2,000	2,000	2,000
Total Revenues	8,070,214	7,892,723	7,938,626	8,289,902
Basic Programs	0	0	0	0
Added Needs	3,738,386	4,076,223	4,015,126	4,108,617
Adult and Continuing	0	0	0	0
Pupil	1,128,760	1,500,486	1,081,211	1,180,949
Instructional Staff	710,195	926,308	739,710	630,916
General Administration	2,315	4,315	4,315	4,700
School Administration	637,100	699,023	707,570	732,036
Business	30,082	33,436	33,487	33,587
Operation & Maintenance	422,980	429,310	491,810	510,167
Pupil Transportation	3,471	18,295	17,795	15,875
Central Services	54,190	84,220	82,380	95,705
Other	0	15,000	15,000	0
Community Services	0	3,000	500	0
Other Financing Uses	1,009,250	840,930	833,832	861,332
Total Expenditures	7,736,730	8,630,546	8,022,736	8,173,884
Excess Revenues (Expenditures)	333,484	-737,823	-84,110	116,018
Fund Balance, July 1	3,287,869	3,222,713	3,621,353	3,621,353
Fund Balance, June 30	<u>3,621,353</u>	<u>2,484,890</u>	<u>3,537,243</u>	<u>3,737,371</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	2021-22	2022-23	2022-23	2022-23
	Actual	Initial	Amended	Amended
	2021-22	6/20/2022	1/17/2023	6/19/2023
Local Sources	5,262,564	5,194,430	5,346,530	5,344,459
State Sources	2,423,749	2,257,876	2,151,679	2,513,763
Federal Sources	383,901	438,417	438,417	429,680
Incoming Transfers & Other Transactions	0	2,000	2,000	2,000
Total Revenues	8,070,214	7,892,723	7,938,626	8,289,902
Academic Support	293,906	330,491	338,940	316,182
Administration	994,258	1,189,669	1,231,022	1,059,381
Auto Body	179,117	162,998	164,502	169,222
Automotive Technology	181,639	321,724	140,907	174,820
Capital Projects	395,168	157,500	157,500	185,000
Computer Aided Design	167,817	175,494	175,724	167,909
Construction Trades	455,775	325,849	362,686	374,343
Cosmetology	171,150	181,795	181,795	179,400
Counselor and Placement Specialist	249,633	397,103	279,954	299,904
Digital/Multimedia and Information Resources Design	147,953	141,040	146,749	134,264
Electronics/PC Maintenance	181,597	179,368	183,813	183,266
Future Center	38,233	39,300	39,300	40,431
Graphic Arts & Printing	177,027	189,519	189,753	177,138
Health Technologies	662,975	721,502	803,490	775,374
Horticulture and Related Sciences	201,184	221,137	209,434	208,358
Machine Technology	238,163	238,304	239,918	239,498
Marshall Plan	252,591	0	0	0
MiConnect	0	0	0	0
Middle School Career Fair	0	7,500	7,500	7,500
Muskegon Made	12,114	446,384	322,283	306,883
Operations & Maintenance	403,894	435,619	435,619	441,044
Pension Benefits	2,448	1,570	1,570	396,231
Perkins	378,706	433,244	282,831	282,831
Principal	642,847	707,223	715,770	695,165
Public Safety	161,356	169,708	169,943	165,403
Restaurant, Catering & Culinary Management	377,451	435,514	443,294	454,548
STEM - Science Technology Engineering & Math	378,512	462,105	261,620	205,098
Summer Programs for Middle School	29,435	25,418	55,418	50,768
Teacher Consultant	145,148	148,422	121,885	121,635
Technology	34,915	48,350	48,350	84,505
USDA Team Nutrition - School Meal Recipes	5,272	5,173	5,173	0
Welding	176,446	331,523	305,993	277,783
Total Expenditures	7,736,730	8,630,546	8,022,736	8,173,884
Excess Revenues (Expenditures)	333,484	-737,823	-84,110	116,018
Fund Balance, July 1	3,287,869	3,222,713	3,621,353	3,621,353
Fund Balance, June 30	3,621,353	2,484,890	3,537,243	3,737,371

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Activity Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local Sources	18,755	49,000	49,000	49,000
State Sources	0	0	0	0
Federal Sources	0	0	0	0
Other Financing Sources	0	0	0	0
Total Revenues	18,755	49,000	49,000	49,000
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	0	0	0	0
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	0	0	0
Pupil Transportation	0	0	0	0
Central Services	0	0	0	0
Other	5,473	49,000	49,000	49,000
Community Services	0	0	0	0
Other Financing Uses	0	0	0	0
Total Expenditures	5,473	49,000	49,000	49,000
Excess Revenues (Expenditures)	13,282	0	0	0
Fund Balance, July 1	83,911	83,911	97,193	97,193
Fund Balance, June 30	97,193	83,911	97,193	97,193

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund and All Special Revenue Funds (Combined)
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local Sources	34,388,120	36,720,929	37,185,483	38,161,869
State Sources	24,920,198	25,670,769	26,696,328	28,783,270
Federal Sources	20,812,725	23,983,387	23,273,819	24,364,862
Other Financing Sources	2,467,878	2,480,663	2,490,855	3,710,840
Total Revenues	82,588,920	88,855,748	89,646,485	95,020,841
Basic Programs	2,421,637	2,181,541	2,496,467	2,645,618
Added Needs	10,764,499	11,752,165	11,678,556	11,801,498
Adult and Continuing Pupil	118,814	151,698	144,182	135,175
Instructional Staff	8,214,135	10,337,487	9,108,971	9,245,647
General Administration	9,276,475	10,673,825	10,965,550	11,100,437
School Administration	1,047,859	1,028,668	595,456	786,602
Business	1,942,648	2,053,031	2,096,333	2,147,857
Operation & Maintenance	1,608,907	1,664,963	1,795,851	1,855,925
Pupil Transportation	2,113,504	2,237,518	2,350,570	2,402,644
Central Services	604,646	1,009,968	851,622	857,979
Other	4,384,830	5,139,801	5,933,507	6,670,676
Community Services	185,741	159,495	217,823	238,640
Other Financing Uses	6,131,777	6,298,919	6,184,824	6,613,819
Total Expenditures	33,547,149	35,296,612	36,054,252	38,480,552
Excess Revenues (Expenditures)	226,298	-1,129,943	-827,479	37,772
Fund Balance, July 1	11,116,283	10,830,153	11,342,581	11,342,581
Fund Balance, June 30	11,342,581	9,700,210	10,515,102	11,380,353

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	Initial 6/20/2022	Amended 1/17/2023	Amended 6/19/2023
Local Sources	10,156	15,500	45,000	167,500
State Sources	0	0	0	0
Federal Sources	0	0	0	0
Other Financing Sources	366,449	87,947	11,000	283,076
Total Revenues	376,605	103,447	56,000	450,576
Basic Programs	0	0	0	0
Added Needs	0	0	0	0
Adult and Continuing	0	0	0	0
Pupil	0	0	0	0
Instructional Staff	0	0	0	0
General Administration	0	0	0	0
School Administration	0	0	0	0
Business	0	0	0	0
Operation & Maintenance	0	125	125	0
Pupil Transportation	0	0	0	0
Central Services	160	1,500	1,500	0
Other	0	0	0	0
Community Services	0	0	0	0
Other Financing Uses	305,666	256,285	435,790	248,410
Total Expenditures	305,826	257,910	437,415	248,410
Excess Revenues (Expenditures)	70,779	(154,463)	(381,415)	202,166
Fund Balance, July 1	8,191,707	8,199,549	8,262,485	8,262,485
Fund Balance, June 30	8,262,485	8,045,086	7,881,070	8,464,651

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
All Funds by Function
For Fiscal Year Ending June 30, 2023
June 19, 2023

Category	Actual	2022-23	2022-23	2022-23
	2021-22	6/20/2022	1/17/2023	6/19/2023
Local Sources	34,398,276	36,736,429	37,230,483	38,329,369
State Sources	24,920,198	25,670,769	26,696,328	28,783,270
Federal Sources	20,812,725	23,983,387	23,273,819	24,364,862
Other Financing Sources	2,834,326	2,568,610	2,501,855	3,993,916
Total Revenues	82,965,525	88,959,195	89,702,485	95,471,417
Basic Programs	2,421,637	2,181,541	2,496,467	2,645,618
Added Needs	10,764,499	11,752,165	11,678,556	11,801,498
Adult and Continuing	118,814	151,698	144,182	135,175
Pupil	8,214,135	10,337,487	9,108,971	9,245,647
Instructional Staff	9,276,475	10,673,825	10,965,550	11,100,437
General Administration	1,047,859	1,028,668	595,456	786,602
School Administration	1,942,648	2,053,031	2,096,333	2,147,857
Business	1,608,907	1,664,963	1,795,851	1,855,925
Operation & Maintenance	2,113,504	2,237,643	2,350,695	2,402,644
Pupil Transportation	604,646	1,009,968	851,622	857,979
Central Services	4,384,990	5,141,301	5,935,007	6,670,676
Other	185,741	159,495	217,823	238,640
Community Services	6,131,777	6,298,919	6,184,824	6,613,819
Other Financing Uses	33,852,815	35,552,897	36,490,042	38,728,962
Total Expenditures	82,668,449	90,243,601	90,911,379	95,231,479
Excess Revenues (Expenditures)	297,077	-1,284,406	-1,208,894	239,938
Fund Balance, July 1	19,307,990	19,029,702	19,605,067	19,605,067
Fund Balance, June 30	19,605,067	17,745,296	18,396,173	19,845,005