

FY 2023-24

Fund Budgets for the Board of Education

**Initial Budget for Fiscal Year
July 1, 2023 – June 30, 2024**

June 19, 2023



MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	Actual	2022-23	2023-24
	2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	11,803,622	12,818,454	12,678,609
State Sources	13,506,548	15,350,866	16,326,815
Federal Sources	11,501,399	12,743,393	12,353,135
Other Financing Sources	2,467,430	3,708,155	2,697,455
Total Revenues	39,278,999	44,620,868	44,056,014
Basic Programs	2,421,637	2,645,618	2,678,680
Added Needs	402,002	30,516	0
Adult and Continuing	118,814	135,175	144,182
Pupil	1,114,719	1,392,394	1,215,527
Instructional	6,418,458	7,545,078	7,397,600
General Administration	1,026,347	729,112	555,806
School Administration	362,606	396,787	452,224
Business	1,574,749	1,816,838	1,787,865
Operation & Maintenance	1,072,517	1,206,067	1,156,506
Pupil Transportation	573,360	765,440	877,590
Central Services	3,763,153	5,185,361	4,364,094
Other	0	0	0
Community Services	6,131,580	6,610,519	6,262,655
Other Financing Uses (LEA Distributions)	14,548,741	16,005,388	17,315,024
Total Expenditures	39,528,683	44,464,293	44,207,753
Excess Revenues (Expenditures)	-249,684	156,575	-151,739
Fund Balance, July 1	6,675,779	6,426,095	6,236,869
Fund Balance, June 30	6,426,095	6,582,670	6,085,130

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local	11,803,622	12,818,454	12,678,609
State	13,506,548	15,350,866	16,326,815
Federal	11,501,399	12,743,393	12,353,135
Other Financing Sources	2,467,430	3,708,155	2,697,455
Total Revenues	39,278,999	44,620,868	44,056,014
Instructional Services	8,623,435	9,852,388	9,646,415
Early Childhood Education	17,745,897	18,300,999	20,746,253
Non-Traditional Education	473,260	0	0
Technology Services	1,592,542	1,952,674	1,868,299
Administration	3,494,129	3,465,998	3,537,156
Administrative Services - Finance and Operations	2,477,380	5,345,909	2,784,655
Enhancement Millage Distributions	5,122,040	5,546,325	5,624,975
Total Expenditures	39,528,683	44,464,293	44,207,753
Excess Revenues (Expenditures)	-249,684	156,575	-151,739
Fund Balance, July 1	6,675,779	6,426,095	6,236,869
Fund Balance, June 30	<u>6,426,095</u>	<u>6,582,670</u>	<u>6,085,130</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	17,301,794	19,942,696	19,659,276
State Sources	8,990,427	10,918,641	11,312,892
Federal Sources	8,747,402	11,073,911	9,406,422
Other Financing Sources	0	313	0
Total Revenues	35,039,623	41,935,561	40,378,590
Basic Programs	0	0	0
Added Needs	6,624,111	7,662,365	7,772,368
Adult and Continuing Pupil	0	0	0
Instructional Staff	5,970,655	6,672,304	7,218,177
General Administration	2,147,821	2,924,443	3,067,357
School Administration	18,547	52,040	47,610
Business	942,943	1,019,034	1,028,068
Operation & Maintenance	4,077	5,500	5,500
Pupil Transportation	618,007	686,410	701,884
Central Services	27,815	76,664	76,193
Other	567,487	1,389,610	929,253
Community Services	2,339	2,000	2,000
Other Financing Uses (LEA Distributions)	197	3,300	1,800
Total Expenditures	17,984,664	21,612,432	19,744,895
Excess Revenues (Expenditures)	130,960	-170,541	-216,515
Fund Balance, July 1	989,582	1,120,542	618,378
Fund Balance, June 30	<u>1,120,542</u>	<u>950,001</u>	<u>401,863</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Special Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	Actual	2022-23	2023-24
	2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local	17,301,794	19,942,696	19,659,276
State	8,990,427	10,918,641	11,312,892
Federal	8,747,402	11,073,911	9,406,422
Other Financing Sources	0	313	0
Total Revenues	35,039,623	41,935,561	40,378,590
EXPENDITURES			
Wesley School	4,630,038	4,913,796	5,147,500
Transitions at Craig Campus	2,807,066	3,260,158	3,461,564
Lakeshore Learning Center	1,882,777	1,827,722	1,957,380
Early On & MMSE	2,924,503	3,611,552	3,921,876
Deaf & Hard of Hearing	0	492,773	542,672
Homebound	35,661	38,260	40,486
Consultant Support	975,944	1,176,885	1,268,208
Administration	1,003,961	1,644,646	1,324,085
Business Services & Act 18 Distributions	9,531,266	10,021,896	9,482,228
Operations & Maintenance	584,292	625,201	660,654
Transportation	19,307	69,561	66,590
Technology	61,952	120,109	96,825
IDEA Grants	8,611,754	10,902,903	9,196,903
Medicaid	936,599	2,725,754	2,352,310
Building & Improvements	885,196	660,886	1,037,246
Other	18,347	14,000	38,578
Total Expenditures	34,908,663	42,106,102	40,595,105
Excess Revenues (Expenditures)	130,960	-170,541	-216,515
Fund Balance, July 1	989,582	1,120,542	618,378
Fund Balance, June 30	<u>1,120,542</u>	<u>950,001</u>	<u>401,863</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Lunch Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	1,385	7,260	10,000
State Sources	-526	0	0
Federal Sources	180,022	117,878	98,743
Other Financing Sources	448	372	0
Total Revenues	181,329	125,510	108,743
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	650	750	750
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	0	0
Pupil Transportation	0	0	0
Central Services	0	0	0
Other	177,929	187,640	105,793
Community Services	0	0	0
Other Financing Uses	4,494	1,400	2,200
Total Expenditures	183,073	189,790	108,743
Excess Revenues (Expenditures)	-1,744	-64,280	0
Fund Balance, July 1	79,143	77,398	25,419
Fund Balance, June 30	<u>77,398</u>	<u>13,118</u>	<u>25,419</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	5,262,564	5,344,459	5,523,930
State Sources	2,423,749	2,513,763	2,229,437
Federal Sources	383,901	429,680	282,764
Other Financing Sources	0	2,000	2,000
Total Revenues	8,070,214	8,289,902	8,038,131
Basic Programs	0	0	0
Added Needs	3,738,386	4,108,617	4,098,062
Adult and Continuing	0	0	0
Pupil	1,128,760	1,180,949	1,211,396
Instructional Staff	710,195	630,916	751,081
General Administration	2,315	4,700	4,315
School Administration	637,100	732,036	730,072
Business	30,082	33,587	36,170
Operation & Maintenance	422,980	510,167	491,810
Pupil Transportation	3,471	15,875	17,795
Central Services	54,190	95,705	189,792
Other	0	0	15,000
Community Services	0	0	500
Other Financing Uses	1,009,250	861,332	837,930
Total Expenditures	7,736,730	8,173,884	8,383,923
Excess Revenues (Expenditures)	333,484	116,018	-345,792
Fund Balance, July 1	3,287,869	3,621,353	3,537,243
Fund Balance, June 30	<u>3,621,353</u>	<u>3,737,371</u>	<u>3,191,451</u>

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Vocational Education Fund Budget (Programs)
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	5,262,564	5,344,459	5,523,930
State Sources	2,423,749	2,513,763	2,229,437
Federal Sources	383,901	429,680	282,764
Incoming Transfers & Other Transactions	0	2,000	2,000
Total Revenues	8,070,214	8,289,902	8,038,131
Academic Support	293,906	316,182	356,607
Administration	994,258	1,059,381	1,291,026
Auto Body	179,117	169,222	201,942
Automotive Technology	181,639	174,820	186,797
Capital Projects	395,168	185,000	107,500
Computer Aided Design	167,817	167,909	175,095
Construction Trades	455,775	374,343	367,375
Cosmetology	171,150	179,400	181,795
Counselor and Placement Specialist	249,633	299,904	372,626
Digital/Multimedia and Information Resources Design	147,953	134,264	154,166
Electronics/PC Maintenance	181,597	183,266	184,851
Future Center	38,233	40,431	39,300
Graphic Arts & Printing	177,027	177,138	190,124
Health Technologies	662,975	775,374	840,337
Horticulture and Related Sciences	201,184	208,358	218,882
Machine Technology	238,163	239,498	241,334
Marshall Plan	252,591	0	0
MiConnect	0	0	0
Middle School Career Fair	0	7,500	7,500
Muskegon Made	12,114	306,883	338,690
Operations & Maintenance	403,894	441,044	435,619
Pension Benefits	2,448	396,231	1,570
Perkins	378,706	282,831	282,764
Principal	642,847	695,165	738,272
Public Safety	161,356	165,403	168,782
Restaurant, Catering & Culinary Management	377,451	454,548	445,488
STEM - Science Technology Engineering & Math	378,512	205,098	272,963
Summer Programs for Middle School	29,435	50,768	55,418
Teacher Consultant	145,148	121,635	127,369
Technology	34,915	84,505	155,762
USDA Team Nutrition - School Meal Recipes	5,272	0	0
Welding	176,446	277,783	243,969
Total Expenditures	7,736,730	8,173,884	8,383,923
Excess Revenues (Expenditures)	333,484	116,018	-345,792
Fund Balance, July 1	3,287,869	3,621,353	3,537,243
Fund Balance, June 30	3,621,353	3,737,371	3,191,451

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
School Activity Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	Actual	2022-23	2023-24
	2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	18,755	49,000	49,000
State Sources	0	0	0
Federal Sources	0	0	0
Other Financing Sources	0	0	0
Total Revenues	18,755	49,000	49,000
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	0	0
Pupil Transportation	0	0	0
Central Services	0	0	0
Other	5,473	49,000	49,000
Community Services	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	5,473	49,000	49,000
Excess Revenues (Expenditures)	13,282	0	0
Fund Balance, July 1	83,911	97,193	97,193
Fund Balance, June 30	97,193	97,193	97,193

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
Capital Projects Fund Budget
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	Actual	2022-23	2023-24
	2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	10,156	167,500	45,000
State Sources	0	0	0
Federal Sources	0	0	0
Other Financing Sources	366,449	283,076	11,000
Total Revenues	376,605	450,576	56,000
Basic Programs	0	0	0
Added Needs	0	0	0
Adult and Continuing	0	0	0
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business	0	0	0
Operation & Maintenance	0	0	125
Pupil Transportation	0	0	0
Central Services	160	0	1,500
Other	0	0	0
Community Services	0	0	0
Other Financing Uses	305,666	248,410	466,800
Total Expenditures	305,826	248,410	468,425
Excess Revenues (Expenditures)	70,779	202,166	(412,425)
Fund Balance, July 1	8,191,707	8,262,485	7,881,070
Fund Balance, June 30	8,262,485	8,464,651	7,468,645

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund & Special Education Fund (Combined)
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	Actual	2022-23	2023-24
	2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	29,105,416	32,761,150	32,337,885
State Sources	22,496,976	26,269,507	27,639,707
Federal Sources	20,248,801	23,817,304	21,759,557
Other Financing Sources	2,467,430	3,708,468	2,697,455
Total Revenues	74,318,622	86,556,429	84,434,604
Basic Programs	2,421,637	2,645,618	2,678,680
Added Needs	7,026,113	7,692,881	7,772,368
Adult and Continuing	118,814	135,175	144,182
Pupil	7,085,374	8,064,698	8,433,704
Instructional	8,566,279	10,469,521	10,464,957
General Administration	1,044,894	781,152	603,416
School Administration	1,305,548	1,415,821	1,480,292
Business	1,578,826	1,822,338	1,793,365
Operation & Maintenance	1,690,524	1,892,477	1,858,390
Pupil Transportation	601,175	842,104	953,783
Central Services	4,330,640	6,574,971	5,293,347
Other	2,339	2,000	2,000
Community Services	6,131,777	6,613,819	6,264,455
Other Financing Uses (LEA Distributions)	32,533,405	37,617,820	37,059,919
Total Expenditures	74,437,347	86,570,395	84,802,858
Excess Revenues (Expenditures)	-118,725	-13,966	-368,254
Fund Balance, July 1	7,665,361	7,546,637	6,855,247
Fund Balance, June 30	<u>7,546,637</u>	<u>7,532,671</u>	<u>6,486,993</u>
Fund Balance as a percentage of total expenditures		10.14%	7.65%

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
General Fund and All Special Revenue Funds (Combined)
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	34,388,120	38,161,869	37,920,815
State Sources	24,920,198	28,783,270	29,869,144
Federal Sources	20,812,725	24,364,862	22,141,064
Other Financing Sources	2,467,878	3,710,840	2,699,455
Total Revenues	82,588,920	95,020,841	92,630,478
Basic Programs	2,421,637	2,645,618	2,678,680
Added Needs	10,764,499	11,801,498	11,870,430
Adult and Continuing	118,814	135,175	144,182
Pupil	8,214,135	9,245,647	9,645,100
Instructional Staff	9,276,475	11,100,437	11,216,038
General Administration	1,047,859	786,602	608,481
School Administration	1,942,648	2,147,857	2,210,364
Business	1,608,907	1,855,925	1,829,535
Operation & Maintenance	2,113,504	2,402,644	2,350,200
Pupil Transportation	604,646	857,979	971,578
Central Services	4,384,830	6,670,676	5,483,139
Other	185,741	238,640	171,793
Community Services	6,131,777	6,613,819	6,264,955
Other Financing Uses (LEA Distributions)	33,547,149	38,480,552	37,900,049
Total Expenditures	82,362,622	94,983,069	93,344,524
Excess Revenues (Expenditures)	226,298	37,772	-714,046
Fund Balance, July 1	11,116,283	11,342,581	10,515,102
Fund Balance, June 30	11,342,581	11,380,353	9,801,056

MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT
All Funds by Function
For Fiscal Year Ending June 30, 2024
June 19, 2023

Category	2022-23	2023-24	
	Actual 2021-22	Amended 6/19/2023	Proposed 6/19/2023
Local Sources	34,398,276	38,329,369	37,965,815
State Sources	24,920,198	28,783,270	29,869,144
Federal Sources	20,812,725	24,364,862	22,141,064
Other Financing Sources	2,834,326	3,993,916	2,710,455
Total Revenues	82,965,525	95,471,417	92,686,478
Basic Programs	2,421,637	2,645,618	2,678,680
Added Needs	10,764,499	11,801,498	11,870,430
Adult and Continuing	118,814	135,175	144,182
Pupil	8,214,135	9,245,647	9,645,100
Instructional Staff	9,276,475	11,100,437	11,216,038
General Administration	1,047,859	786,602	608,481
School Administration	1,942,648	2,147,857	2,210,364
Business	1,608,907	1,855,925	1,829,535
Operation & Maintenance	2,113,504	2,402,644	2,350,325
Pupil Transportation	604,646	857,979	971,578
Central Services	4,384,990	6,670,676	5,484,639
Other	185,741	238,640	171,793
Community Services	6,131,777	6,613,819	6,264,955
Other Financing Uses (LEA Distributions)	33,852,815	38,728,962	38,366,849
Total Expenditures	82,668,449	95,231,479	93,812,949
Excess Revenues (Expenditures)	297,077	239,938	-1,126,471
Fund Balance, July 1	19,307,990	19,605,067	18,396,173
Fund Balance, June 30	<u>19,605,067</u>	<u>19,845,005</u>	<u>17,269,702</u>