

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT

ORIGINAL BUDGET SUMMARY

FISCAL YEAR ENDING JUNE 30, 2025

	General Fund	Special Education Fund	CTE Fund	MOP Co-Op Fund	Capital Project Fund
Revenues	\$ 7,268,114	\$ 22,279,900	\$ 5,810,624	\$ 171,555	\$ 839,000
Expenditures	7,366,069	22,572,638	5,818,657	171,555	1,000,000
Revenues Over / (Under) Expenditures	\$ (97,955)	\$ (292,738)	\$ (8,033)	\$ -	\$ (161,000)
Beginning Fund Balance	2,313,650	6,068,266	1,482,694	244,400	2,023,973
Projected Ending Fund Balance	\$ 2,215,695	\$ 5,775,528	\$ 1,474,661	\$ 244,400	\$ 1,862,973

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
GENERAL FUND
ORIGINAL BUDGET
FISCAL YEAR ENDING JUNE 30, 2025**

	2022-2023 ACTUAL	2023-2024 ORIGINAL	2023-2024 AMENDMENT	2024-2025 ORIGINAL
REVENUES				
Local Sources	\$ 870,576	\$ 710,550	\$ 810,953	\$ 854,800
State Sources	4,378,034	4,375,821	5,261,987	5,620,357
Federal Sources	395,935	228,119	447,804	792,957
Other	113,000	113,000	-	-
TOTAL REVENUES	\$ 5,757,545	\$ 5,427,490	\$ 6,520,744	\$ 7,268,114
EXPENDITURES				
Instruction				
Basic Programs	\$ 1,498,435	\$ 1,477,411	\$ 1,511,442	\$ 1,596,403
Added Needs	36,089	29,155	24,477	24,477
Support Services				
Pupil	315,459	152,893	164,644	692,560
Instructional Staff	768,144	990,650	1,337,986	1,328,313
General Administration	264,564	275,799	295,913	307,368
School Administration	120,295	118,593	16,339	16,949
Business	111,274	119,815	123,978	127,038
Operations and Maintenance	383,990	420,041	252,683	210,492
Pupil Transportation	2,844	10,800	110,571	100,571
Central	336,697	431,843	421,964	458,677
Community Services	234,789	177,295	362,128	328,104
Other	1,567,994	1,602,345	2,036,875	2,175,117
TOTAL EXPENDITURES	\$ 5,640,574	\$ 5,806,640	\$ 6,659,000	\$ 7,366,069
REVENUES OVER / (UNDER) EXPENDITURES	\$ 116,971	\$ (379,150)	\$ (138,256)	\$ (97,955)
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ 289,822	\$ -
Restricted	-	-	-	-
Assigned	253,404	253,404	421,974	421,974
Unassigned	2,081,531	1,975,604	1,740,110	1,891,676
TOTAL	\$ 2,334,935	\$ 2,229,008	\$ 2,451,906	\$ 2,313,650
ENDING FUND BALANCE				
Non-Spendable	\$ 289,822	\$ -	\$ -	\$ 309,000
Restricted	-	-	-	-
Assigned	421,974	253,404	421,974	142,955
Unassigned	1,740,110	1,596,454	1,891,676	1,763,740
TOTAL	\$ 2,451,906	\$ 1,849,858	\$ 2,313,650	\$ 2,215,695

The 2023-2024 & 2024-2025 General Fund budgets are based on levying 0.2463 on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION FUND
ORIGINAL BUDGET
FISCAL YEAR ENDING JUNE 30, 2025**

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2024-2025 ORIGINAL</u>
REVENUES				
Local Sources	\$ 9,231,736	\$ 9,684,845	\$ 9,776,309	\$ 10,287,991
State Sources	8,714,838	7,691,864	8,427,500	8,595,800
Federal Sources	3,399,842	3,226,294	3,288,089	3,080,109
Other	326,033	250,000	251,250	316,000
TOTAL REVENUES	\$ 21,672,449	\$ 20,853,003	\$ 21,743,148	\$ 22,279,900
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	5,903,271	5,487,826	5,296,147	5,403,885
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	6,867,494	7,716,834	7,605,503	7,998,137
Instructional Staff	1,371,422	1,469,844	1,622,076	1,833,458
General Administration	128,082	164,679	186,221	193,191
School Administration	-	-	-	-
Business	371,037	368,851	380,829	378,304
Operations and Maintenance	448,305	650,715	646,366	607,354
Pupil Transportation	1,382,503	1,709,155	1,671,190	1,878,246
Central	850,862	1,011,146	1,038,419	1,096,266
Community Services	44,676	66,440	42,181	41,571
Other	2,915,185	2,992,232	3,130,844	3,142,226
TOTAL EXPENDITURES	\$ 20,282,837	\$ 21,637,722	\$ 21,619,776	\$ 22,572,638
REVENUES OVER / (UNDER) EXPENDITURES	\$ 1,389,612	\$ (784,719)	\$ 123,372	\$ (292,738)
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	4,555,282	4,619,928	5,944,894	6,068,266
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 4,555,282	\$ 4,619,928	\$ 5,944,894	\$ 6,068,266
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	5,944,894	3,835,209	6,068,266	5,775,528
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 5,944,894	\$ 3,835,209	\$ 6,068,266	\$ 5,775,528

The 2024-2025 Special Education Fund budget is based on levying 3.2890 mills on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAREER AND TECHNICAL EDUCATION FUND
ORIGINAL BUDGET
FISCAL YEAR ENDING JUNE 30, 2025**

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2024-2025 ORIGINAL</u>
REVENUES				
Local Sources	\$ 3,796,777	\$ 3,997,570	\$ 4,066,058	\$ 4,259,240
State Sources	909,164	738,363	992,170	861,327
Federal Sources	407,289	400,634	404,950	414,057
Other	530	-	276,000	276,000
TOTAL REVENUES	\$ 5,113,760	\$ 5,136,567	\$ 5,739,178	\$ 5,810,624
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	2,819,245	3,100,253	3,064,614	3,166,029
Adult/Continuing Education	45,621	62,413	54,298	42,778
Support Services				
Pupil	280,563	247,239	268,036	243,759
Instructional Staff	147,087	138,213	268,651	206,932
General Administration	88,189	95,616	104,195	108,652
School Administration	342,986	353,258	363,663	375,558
Business	87,454	88,374	94,623	100,477
Operations and Maintenance	444,131	601,401	640,136	672,402
Pupil Transportation	12,620	16,124	16,180	17,680
Central	179,785	214,459	235,994	257,534
Community Services	5,358	2,500	6,000	6,000
Other	568,136	352,399	555,119	620,856
TOTAL EXPENDITURES	\$ 5,021,175	\$ 5,272,249	\$ 5,671,509	\$ 5,818,657
REVENUES OVER / (UNDER) EXPENDITURES	\$ 92,585	\$ (135,682)	\$ 67,669	\$ (8,033)
BEGINNING FUND BALANCE				
Non-Spendable	\$ 65,041	\$ 65,041	\$ 68,063	\$ 68,063
Restricted	1,257,399	1,225,486	1,346,962	1,414,631
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 1,322,440	\$ 1,290,527	\$ 1,415,025	\$ 1,482,694
ENDING FUND BALANCE				
Non-Spendable	\$ 68,063	\$ 51,108	\$ 68,063	\$ 65,000
Restricted	1,346,962	1,103,737	1,414,631	1,409,661
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 1,415,025	\$ 1,154,845	\$ 1,482,694	\$ 1,474,661

The 2024-2025 Career and Technical Education Fund budget is based on levying 1.4742 mills on all property located in the Mecosta-Osceola Intermediate School District.

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
MECOSTA-OSCEOLA PERSONNEL COOPERATIVE FUND (MOP CO-OP)
ORIGINAL BUDGET
FISCAL YEAR ENDING JUNE 30, 2025**

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2024-2025 ORIGINAL</u>
REVENUES				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	337,578	229,364	341,844	171,555
TOTAL REVENUES	\$ 337,578	\$ 229,364	\$ 341,844	\$ 171,555
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	40,450	50,751	57,560	60,060
Instructional Staff	72,406	-	-	-
General Administration	1,180	2,000	2,000	2,000
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	21,823	35,000	40,000	40,000
Central	79,520	141,613	120,083	69,495
Community Services	-	-	-	-
Other	-	-	-	-
TOTAL EXPENDITURES	\$ 215,379	\$ 229,364	\$ 219,643	\$ 171,555
REVENUES OVER / (UNDER) EXPENDITURES	\$ 122,199	\$ -	\$ 122,201	\$ -
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	122,199	244,400
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ -	\$ -	\$ 122,199	\$ 244,400
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	122,199	-	244,400	244,400
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL	\$ 122,199	\$ -	\$ 244,400	\$ 244,400

**MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAPITAL PROJECT FUND
ORIGINAL BUDGET
FISCAL YEAR ENDING JUNE 30, 2025**

	<u>2022-2023 ACTUAL</u>	<u>2023-2024 ORIGINAL</u>	<u>2023-2024 AMENDMENT</u>	<u>2024-2025 ORIGINAL</u>
REVENUES				
Local Sources	\$ 12,153	\$ 11,000	\$ 80,000	\$ 139,000
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other	<u>725,000</u>	<u>400,000</u>	<u>700,000</u>	<u>700,000</u>
TOTAL REVENUES	\$ 737,153	\$ 411,000	\$ 780,000	\$ 839,000
EXPENDITURES				
Instruction				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Adult/Continuing Education	-	-	-	-
Support Services				
Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operations and Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Central	-	-	-	-
Community Services	-	-	-	-
Other	<u>405,002</u>	<u>600,000</u>	<u>600,000</u>	<u>1,000,000</u>
TOTAL EXPENDITURES	\$ 405,002	\$ 600,000	\$ 600,000	\$ 1,000,000
REVENUES OVER / (UNDER) EXPENDITURES	\$ 332,151	\$ (189,000)	\$ 180,000	\$ (161,000)
BEGINNING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Assigned: General Fund	469,000	431,822	594,000	694,000
Assigned: Special Education Fund	212,822	-	107,820	307,820
Assigned: Career & Technical Education Fund	830,000	730,000	1,130,000	930,000
Assigned: Capital Projects	-	-	12,153	92,153
TOTAL	\$ 1,511,822	\$ 1,161,822	\$ 1,843,973	\$ 2,023,973
ENDING FUND BALANCE				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	-	-	-	-
Assigned: General Fund	594,000	431,822	694,000	494,000
Assigned: Special Education Fund	107,820	100,000	307,820	607,820
Assigned: Career & Technical Education Fund	1,130,000	430,000	930,000	580,000
Assigned: Capital Projects	12,153	11,000	92,153	181,153
TOTAL	\$ 1,843,973	\$ 972,822	\$ 2,023,973	\$ 1,862,973