

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
FINAL AMENDED BUDGETS APPROVED 6/23/2025
FISCAL YEAR ENDING JUNE 30, 2025

	General Fund	Special Education Fund	CTE Fund	MOP Co-op Fund	Capital Project Fund
Revenues	\$ 7,447,406	\$ 23,108,512	\$ 5,676,412	\$ 103,459	\$ 135,792
Expenditures	6,964,843	22,136,554	5,085,837	105,459	1,300,000
Revenues Over/(Under) Expenditures	\$ 482,563	\$ 971,958	\$ 590,575	\$ (2,000)	\$ (1,164,208)
Other Financing Sources/(Uses)	\$ (902,000)	\$ (684,000)	\$ (409,779)	\$ 2,000	\$ 2,400,000
Net Change in Fund Balance	\$ (419,437)	\$ 287,958	\$ 180,796	\$ -	\$ 1,235,792
Beginning Fund Balance	2,513,010	6,176,172	1,532,933	253,362	3,415,344
Projected Ending Fund Balance	\$ 2,093,573	\$ 6,464,130	\$ 1,713,729	\$ 253,362	\$ 4,651,136

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
GENERAL FUND
FINAL AMENDED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025
APPROVED 6/23/2025

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2024-2025 PROJECTED
REVENUE				
Local Sources	\$ 857,749	\$ 854,800	\$ 857,563	\$ 850,350
State Sources	5,117,429	5,620,357	6,027,504	5,987,314
Federal Sources	277,703	792,957	836,735	606,893
Other/Interdistrict Sources	47,151	-	2,849	2,849
TOTAL REVENUES	\$ 6,300,032	\$ 7,268,114	\$ 7,724,651	\$ 7,447,406
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ 1,425,119	\$ 1,596,403	\$ 1,580,227	\$ 1,594,806
Added Needs	20,852	24,477	61,541	63,152
Support Services				
Pupil	66,867	692,560	690,481	469,144
Instructional Staff	1,263,757	1,328,313	1,294,329	1,259,498
General Administration	286,199	307,368	310,547	289,178
School Administration	16,949	16,949	-	-
Business	110,875	127,038	158,373	156,008
Operation and Maintenance of Facilities	206,620	210,492	320,651	276,202
Pupil Transportation	92,471	100,571	121,840	98,024
Central Support	329,922	458,677	507,207	440,559
Community Services	312,853	328,104	337,919	295,259
Transfers to School Districts and other Governmental Units	1,484,169	1,823,117	2,055,760	2,023,013
TOTAL EXPENDITURES	\$ 5,616,653	\$ 7,014,069	\$ 7,438,875	\$ 6,964,843
Excess (Deficiency) of Revenues over Expenditures	\$ 683,379	\$ 254,045	\$ 285,776	\$ 482,563
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	-	-	-	-
Operating Transfers Out	(622,275)	(352,000)	(402,000)	(902,000)
Total Other Financing Sources (Uses)	\$ (622,275)	\$ (352,000)	\$ (402,000)	\$ (902,000)
NET CHANGE IN FUND BALANCE	\$ 61,104	\$ (97,955)	\$ (116,224)	\$ (419,437)
Fund Balance - Beginning of Year	2,451,906	2,313,650	2,513,010	2,513,010
Fund Balance - End of Year	\$ 2,513,010	\$ 2,215,695	\$ 2,396,786	\$ 2,093,573

The 2024-2025 General Fund budgets are based on levying 0.2456 on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION FUND
FINAL AMENDED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025
APPROVED 6/23/2025

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2024-2025 PROJECTED
REVENUE				
Local Sources	\$ 9,819,410	\$ 10,287,991	\$ 10,443,522	\$ 10,360,664
State Sources	8,415,866	8,595,800	8,925,228	9,498,581
Federal Sources	3,298,406	3,080,109	3,184,413	3,181,051
Other/Interdistrict Sources	9,213	6,000	10,000	68,216
TOTAL REVENUES	\$ 21,542,895	\$ 21,969,900	\$ 22,563,163	\$ 23,108,512
EXPENDITURES				
Instructional Expense				
Added Needs	\$ 5,177,644	\$ 5,403,885	5,555,109	5,360,386
Support Services				
Pupil	7,515,164	7,998,137	8,117,255	7,903,497
Instructional Staff	1,610,374	1,833,458	1,894,171	1,720,435
General Administration	175,234	193,191	218,113	228,394
Business	360,148	378,304	443,744	472,039
Operation and Maintenance of Facilities	511,300	607,354	663,190	527,577
Pupil Transportation	1,654,974	1,878,246	1,846,504	1,958,384
Central Support	934,269	1,096,266	1,024,587	1,060,788
Community Services	36,638	41,571	44,158	44,029
Transfers to School Districts and other Governmental Units	2,624,383	2,825,070	2,836,482	2,843,868
Debt Service	62,739	17,156	17,156	17,157
TOTAL EXPENDITURES	\$ 20,662,867	\$ 22,272,638	\$ 22,660,469	\$ 22,136,554
Excess (Deficiency) of Revenues over Expenditures	\$ 880,028	\$ (302,738)	\$ (97,306)	\$ 971,958
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 250,000	\$ 310,000	\$ 310,000	\$ 266,000
Sale of Capital Assets	1,250	-	-	-
Operating Transfers Out	(900,000)	(300,000)	(400,000)	(950,000)
Total Other Financing Sources (Uses)	\$ (648,750)	\$ 10,000	\$ (90,000)	\$ (684,000)
NET CHANGE IN FUND BALANCE	\$ 231,278	\$ (292,738)	\$ (187,306)	\$ 287,958
Fund Balance - Beginning of Year	5,944,894	6,068,266	6,176,172	6,176,172
Fund Balance - End of Year	\$ 6,176,172	\$ 5,775,528	\$ 5,988,866	\$ 6,464,130

The 2024-2025 Special Education Fund budget is based on levying 3.289 mills on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAREER AND TECHNICAL EDUCATION FUND
FINAL AMENDED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025
APPROVED 6/23/2025

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2024-2025 PROJECTED
REVENUE				
Local Sources	\$ 4,148,312	\$ 4,259,240	\$ 4,391,634	\$ 4,348,455
State Sources	1,041,410	861,327	817,018	913,900
Federal Sources	494,912	414,057	414,057	414,057
Other/Interdistrict Sources	-	-	-	-
TOTAL REVENUES	\$ 5,684,634	\$ 5,534,624	\$ 5,622,709	\$ 5,676,412
EXPENDITURES				
Instructional Expense				
Added Needs	\$ 2,924,164	\$ 3,166,029	\$ 3,231,390	\$ 3,023,148
Adult/Continuing Education	41,532	42,778	44,778	26,176
Support Services				
Pupil	258,688	243,759	229,735	218,808
Instructional Staff	159,211	206,932	139,746	45,863
General Administration	97,785	108,652	107,406	99,868
School Administration	354,470	375,558	362,668	371,121
Business	83,567	100,477	120,177	127,398
Operation and Maintenance of Facilities	615,235	672,402	701,163	612,710
Pupil Transportation	11,315	17,680	18,680	15,309
Central Support	278,753	237,034	249,059	251,065
Other	28,319	20,500	23,000	24,500
Community Services	3,000	6,000	6,000	9,015
Transfers to School Districts and other Governmental Units	311,794	260,856	260,856	260,856
TOTAL EXPENDITURES	\$ 5,167,833	\$ 5,458,657	\$ 5,494,658	\$ 5,085,837
Excess (Deficiency) of Revenues over Expenditures	\$ 516,801	\$ 75,967	\$ 128,051	\$ 590,575
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	1,107	276,000	404,966	406,221
Operating Transfers Out	(400,000)	(360,000)	(560,000)	(816,000)
Total Other Financing Sources (Uses)	\$ (398,893)	\$ (84,000)	\$ (155,034)	\$ (409,779)
NET CHANGE IN FUND BALANCE	\$ 117,908	\$ (8,033)	\$ (26,983)	\$ 180,796
Fund Balance - Beginning of Year	1,415,025	1,482,694	1,532,933	1,532,933
Fund Balance - End of Year	\$ 1,532,933	\$ 1,474,661	\$ 1,505,950	\$ 1,713,729

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)
FINAL AMENDED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025
APPROVED 6/23/2025

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2024-2025 PROJECTED
REVENUE				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other/Interdistrict Sources	103,287	169,555	174,302	103,459
TOTAL REVENUES	\$ 103,287	\$ 169,555	\$ 174,302	\$ 103,459
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Support Services				
Pupil	46,162	60,060	64,807	68,259
Instructional Staff	-	-	-	-
General Administration	74	2,000	2,000	2,000
School Administration	-	-	-	-
Business	-	-	-	-
Operation and Maintenance of Facilities	-	-	-	-
Pupil Transportation	21,241	40,000	40,000	25,200
Central Support	26,922	69,495	69,495	10,000
Community Services	-	-	-	-
Transfers to School Districts and other Governmental Units	-	-	-	-
TOTAL EXPENDITURES	\$ 94,399	\$ 171,555	\$ 176,302	\$ 105,459
Excess (Deficiency) of Revenues over Expenditures	\$ 8,888	\$ (2,000)	\$ (2,000)	\$ (2,000)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 122,275	\$ 2,000	\$ 2,000	\$ 2,000
Sale of Capital Assets	-	-	-	-
Operating Transfers Out				
Total Other Financing Sources (Uses)	\$ 122,275	\$ 2,000	\$ 2,000	\$ 2,000
NET CHANGE IN FUND BALANCE	\$ 131,163	\$ -	\$ -	\$ -
Fund Balance - Beginning of Year	122,199	244,400	253,362	253,362
Fund Balance - End of Year	\$ 253,362	\$ 244,400	\$ 253,362	\$ 253,362

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAPITAL PROJECT FUND
FINAL AMENDED BUDGET
FISCAL YEAR ENDING JUNE 30, 2025
APPROVED 6/23/2025

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2024-2025 PROJECTED
REVENUE				
Local Sources	\$ 91,448	\$ 139,000	\$ 139,000	\$ 135,792
State Sources	48,363	-	-	-
Federal Sources		-	-	-
Other/Interdistrict Sources		-	-	-
TOTAL REVENUES	\$ 139,811	\$ 139,000	\$ 139,000	\$ 135,792
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Support Services				
Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operation and Maintenance of Facilities	-	-	350,000	400,000
Pupil Transportation	-	-	-	-
Central Support	-	-	-	-
Community Services	-	-	-	-
Capital Outlay	118,440	1,000,000	800,000	900,000
TOTAL EXPENDITURES	\$ 118,440	\$ 1,000,000	\$ 1,150,000	\$ 1,300,000
Excess (Deficiency) of Revenues over Expenditures	\$ 21,371	\$ (861,000)	\$ (1,011,000)	\$ (1,164,208)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 1,550,000	\$ 700,000	\$ 1,050,000	\$ 2,400,000
Sale of Capital Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,550,000	\$ 700,000	\$ 1,050,000	\$ 2,400,000
NET CHANGE IN FUND BALANCE	\$ 1,571,371	\$ (161,000)	\$ 39,000	\$ 1,235,792
Fund Balance - Beginning of Year	1,843,973	2,023,973	3,415,344	3,415,344
Fund Balance - End of Year	\$ 3,415,344	\$ 1,862,973	\$ 3,454,344	\$ 4,651,136