

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
ORIGINAL BUDGETS-APPROVED 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	General Fund		Special Education Fund		CTE Fund		MOP Co-op Fund		Capital Project Fund	
Revenues	\$	8,726,178	\$	22,317,467	\$	5,588,804	\$	179,812	\$	105,000
Expenditures		8,752,163		24,032,277		5,478,156		181,812		1,350,000
Revenues Over/(Under) Expenditures	\$	(25,985)	\$	(1,714,810)	\$	110,648	\$	(2,000)	\$	(1,245,000)
Other Financing Sources/(Uses)	\$	(802,000)	\$	110,000	\$	(60,000)	\$	2,000	\$	1,050,000
Net Change in Fund Balance	\$	(827,985)	\$	(1,604,810)	\$	50,648	\$	-	\$	(195,000)
Beginning Fund Balance		1,796,786		5,988,866		1,505,950		253,362		3,454,344
Projected Ending Fund Balance	\$	968,801	\$	4,384,056	\$	1,556,598	\$	253,362	\$	3,259,344

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
GENERAL FUND
ORIGINAL BUDGET-Approved 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 ORIGINAL
REVENUE				
Local Sources	\$ 857,749	\$ 854,800	\$ 857,563	\$ 888,055
State Sources	5,117,429	5,620,357	6,027,504	7,024,195
Federal Sources	277,703	792,957	836,735	813,928
Other/Interdistrict Sources	47,151	-	2,849	-
TOTAL REVENUES	\$ 6,300,032	\$ 7,268,114	\$ 7,724,651	\$ 8,726,178
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ 1,425,119	\$ 1,596,403	\$ 1,580,227	\$ 1,643,577
Added Needs	20,852	24,477	61,541	67,137
Support Services				
Pupil	66,867	692,560	690,481	693,128
Instructional Staff	1,263,757	1,328,313	1,294,329	1,542,144
General Administration	286,199	307,368	310,547	316,632
School Administration	16,949	16,949	-	-
Business	110,875	127,038	158,373	165,969
Operation and Maintenance of Facilities	206,620	210,492	320,651	412,474
Pupil Transportation	92,471	100,571	121,840	101,550
Central Support	329,922	458,677	507,207	482,055
Community Services	312,853	328,104	337,919	314,364
Transfers to School Districts and other Governmental Units	1,484,169	1,823,117	2,055,760	3,013,133
TOTAL EXPENDITURES	\$ 5,616,653	\$ 7,014,069	\$ 7,438,875	\$ 8,752,163
Excess (Deficiency) of Revenues over Expenditures	\$ 683,379	\$ 254,045	\$ 285,776	\$ (25,985)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	-	-	-	-
Operating Transfers Out	(622,275)	(352,000)	(402,000)	(802,000)
Total Other Financing Sources (Uses)	\$ (622,275)	\$ (352,000)	\$ (402,000)	\$ (802,000)
NET CHANGE IN FUND BALANCE	\$ 61,104	\$ (97,955)	\$ (116,224)	\$ (827,985)
Fund Balance - Beginning of Year	2,451,906	2,313,650	2,513,010	1,796,786
Fund Balance - End of Year	\$ 2,513,010	\$ 2,215,695	\$ 2,396,786	\$ 968,801

The 2024-2025 General Fund budgets are based on levying 0.2456 on all property located in the Mecosta-Osceola Intermediate School District.
The 2025-2026 General Fund budgets are based on levying 0.2474 on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
SPECIAL EDUCATION FUND
ORIGINAL BUDGET-Approved 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 ORIGINAL
REVENUE				
Local Sources	\$ 9,819,410	\$ 10,287,991	\$ 10,443,522	\$ 10,668,977
State Sources	8,415,866	8,595,800	8,925,228	8,426,113
Federal Sources	3,298,406	3,080,109	3,184,413	3,059,473
Other/Interdistrict Sources	9,213	6,000	10,000	162,904
TOTAL REVENUES	\$ 21,542,895	\$ 21,969,900	\$ 22,563,163	\$ 22,317,467
EXPENDITURES				
Instructional Expense				
Added Needs	\$ 5,177,644	\$ 5,403,885	5,555,109	6,092,465
Support Services				
Pupil	7,515,164	7,998,137	8,117,255	8,524,011
Instructional Staff	1,610,374	1,833,458	1,894,171	1,988,596
General Administration	175,234	193,191	218,113	193,697
Business	360,148	378,304	443,744	507,177
Operation and Maintenance of Facilities	511,300	607,354	663,190	662,891
Pupil Transportation	1,654,974	1,878,246	1,846,504	1,858,105
Central Support	934,269	1,096,266	1,024,587	1,204,863
Community Services	36,638	41,571	44,158	57,164
Transfers to School Districts and other Governmental Units	2,624,383	2,825,070	2,836,482	2,943,308
Debt Service	62,739	17,156	17,156	-
TOTAL EXPENDITURES	\$ 20,662,867	\$ 22,272,638	\$ 22,660,469	\$ 24,032,277
Excess (Deficiency) of Revenues over Expenditures	\$ 880,028	\$ (302,738)	\$ (97,306)	\$ (1,714,810)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 250,000	\$ 310,000	\$ 310,000	\$ 310,000
Sale of Capital Assets	1,250	-	-	-
Operating Transfers Out	(900,000)	(300,000)	(400,000)	(200,000)
Total Other Financing Sources (Uses)	\$ (648,750)	\$ 10,000	\$ (90,000)	\$ 110,000
NET CHANGE IN FUND BALANCE	\$ 231,278	\$ (292,738)	\$ (187,306)	\$ (1,604,810)
Fund Balance - Beginning of Year	5,944,894	6,068,266	6,176,172	5,988,866
Fund Balance - End of Year	\$ 6,176,172	\$ 5,775,528	\$ 5,988,866	\$ 4,384,056

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.
The 2025-2026 Special Education Fund budget is based on levying 3.2549 mills on all property located in the Mecosta-Osceola Intermediate School District.

MECOSTA-OSCEOLA INTERMEDIATE SCHOOL DISTRICT
CAREER AND TECHNICAL EDUCATION FUND
ORIGINAL BUDGET-Approved 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 ORIGINAL
REVENUE				
Local Sources	\$ 4,148,312	\$ 4,259,240	\$ 4,391,634	\$ 4,447,184
State Sources	1,041,410	861,327	817,018	720,358
Federal Sources	494,912	414,057	414,057	421,262
Other/Interdistrict Sources	-	-	-	-
TOTAL REVENUES	\$ 5,684,634	\$ 5,534,624	\$ 5,622,709	\$ 5,588,804
EXPENDITURES				
Instructional Expense				
Added Needs	\$ 2,924,164	\$ 3,166,029	\$ 3,231,390	\$ 3,080,802
Adult/Continuing Education	41,532	42,778	44,778	44,778
Support Services				
Pupil	258,688	243,759	229,735	234,921
Instructional Staff	159,211	206,932	139,746	221,692
General Administration	97,785	108,652	107,406	110,369
School Administration	354,470	375,558	362,668	373,376
Business	83,567	100,477	120,177	121,190
Operation and Maintenance of Facilities	615,235	672,402	701,163	698,463
Pupil Transportation	11,315	17,680	18,680	18,680
Central Support	278,753	237,034	249,059	281,989
Other	28,319	20,500	23,000	20,500
Community Services	3,000	6,000	6,000	6,000
Transfers to School Districts and other Governmental Units	311,794	260,856	260,856	265,396
TOTAL EXPENDITURES	\$ 5,167,833	\$ 5,458,657	\$ 5,494,658	\$ 5,478,156
Excess (Deficiency) of Revenues over Expenditures	\$ 516,801	\$ 75,967	\$ 128,051	\$ 110,648
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	1,107	276,000	404,966	300,000
Operating Transfers Out	(400,000)	(360,000)	(560,000)	(360,000)
Total Other Financing Sources (Uses)	\$ (398,893)	\$ (84,000)	\$ (155,034)	\$ (60,000)
NET CHANGE IN FUND BALANCE	\$ 117,908	\$ (8,033)	\$ (26,983)	\$ 50,648
Fund Balance - Beginning of Year	1,415,025	1,482,694	1,532,933	1,505,950
Fund Balance - End of Year	\$ 1,532,933	\$ 1,474,661	\$ 1,505,950	\$ 1,556,598

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.
The 2025-2026 Career and Technical Education Fund budget is based on levying 1.4589 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-Approved 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 ORIGINAL
REVENUE				
Local Sources	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-
Federal Sources	-	-	-	-
Other/Interdistrict Sources	103,287	169,555	174,302	179,812
TOTAL REVENUES	\$ 103,287	\$ 169,555	\$ 174,302	\$ 179,812
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Support Services				
Pupil	46,162	60,060	64,807	71,032
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	40,000
Central Support	26,922	69,495	69,495	68,780
Community Services	-	-	-	-
Transfers to School Districts and other Governmental Units	-	-	-	-
TOTAL EXPENDITURES	\$ 94,399	\$ 171,555	\$ 176,302	\$ 181,812
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
ORIGINAL BUDGET-Approved 6/9/2025
FISCAL YEAR ENDING JUNE 30, 2026

	2023-2024 ACTUAL	2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 ORIGINAL
REVENUE				
Local Sources	\$ 91,448	\$ 139,000	\$ 139,000	\$ 105,000
State Sources	48,363	-	-	-
Federal Sources		-	-	-
Other/Interdistrict Sources		-	-	-
TOTAL REVENUES	\$ 139,811	\$ 139,000	\$ 139,000	\$ 105,000
EXPENDITURES				
Instructional Expense				
Basic Programs	\$ -	\$ -	\$ -	\$ -
Added Needs	-	-	-	-
Support Services				
Pupil	-	-	-	-
Instructional Staff	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business	-	-	-	-
Operation and Maintenance of Facilities	-	-	350,000	350,000
Pupil Transportation	-	-	-	-
Central Support	-	-	-	-
Community Services	-	-	-	-
Capital Outlay	118,440	1,000,000	800,000	1,000,000
TOTAL EXPENDITURES	\$ 118,440	\$ 1,000,000	\$ 1,150,000	\$ 1,350,000
Excess (Deficiency) of Revenues over Expenditures	\$ 21,371	\$ (861,000)	\$ (1,011,000)	\$ (1,245,000)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ 1,550,000	\$ 700,000	\$ 1,050,000	\$ 1,050,000
Sale of Capital Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 1,550,000	\$ 700,000	\$ 1,050,000	\$ 1,050,000
NET CHANGE IN FUND BALANCE	\$ 1,571,371	\$ (161,000)	\$ 39,000	\$ (195,000)
Fund Balance - Beginning of Year	1,843,973	2,023,973	3,415,344	3,454,344
Fund Balance - End of Year	\$ 3,415,344	\$ 1,862,973	\$ 3,454,344	\$ 3,259,344