

2025-26

COMMUNITY SERVICE BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT

RESOLVED, That this resolution shall be the COMMUNITY SERVICE appropriations of Kent Intermediate School District for the fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Kent Intermediate School District.

BE IT FURTHER RESOLVED; That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Community Service Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

REVENUE

111	0111 PROPERTY TAX LEVY	30,857,380
119	0119 PENALTY/INTEREST DELQ TA	47,630
128	0128 REVENUE IN LIEU OF TAXES	212,620
199	0199 MISCELLANEOUS LOCAL REV	19,000
312	0312 STATE-RESTRICTED	435,200
321	0321 STATE-PMTS IN LIEU OF TAX	-

TOTAL REVENUE	<hr/>	31,571,830
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BE IT FURTHER RESOLVED, That \$31,571,830 of the total available to appropriate in the Community Service Fund are hereby appropriated in the amounts and for the purposes set forth below:

EXPENSES

259	OTHER BUSINESS SERVICES	16,824
411	PAYMENTS TO OTHER PERSONS IN MICH	31,280,982
621	FUND MOD-TO FUND 21 SE CEN	274,024
TOTAL EXPENSES	<hr/>	31,571,830

RESOLUTION: Community Service Appropriations 2025-26

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board with the budgetary policy statement hitherto adopted by the Board; and

BE IT FURTHER RESOLVED, That the Assistant Superintendent - Administrative Services is hereby charged with supervision of the execution of the budget adopted by the Board and shall hold the department heads accountable for performance of their responsibilities within the amounts appropriated by the School Board and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on July 1, 2025.

BE IT FURTHER RESOLVED, That, for purposes of meeting emergency needs of the school district, transfers not exceeding \$5,000 may be made upon the written authorization of the Assistant Superintendent - Administrative Services but no other transfers shall be made without approval by the Kent ISD School Board. When the Assistant Superintendent - Administrative Services makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the School Board at a future regular scheduled meeting in the form of an appropriation amendment which amendment shall be adopted by the School Board at such meeting.

NOTE: Tax levy for Community Service for 2025 is proposed to be 0.8498 mills.

This millage will be levied on all properties.

KP/kg

6/9/2025

Attachment: Community Service Fund Three Year Trend Analysis

Three Year Trend Analysis COMMUNITY SERVICE FUND

	Year ending:	2023-24	2024-25	2025-26	
		Actual	Jun Amend	Original	% chg
Revenue:					
Local sources		27,417,821	29,514,055	31,136,630	5.50%
State sources		322,828	393,544	435,200	10.58%
Total revenues		<u>27,740,649</u>	<u>29,907,599</u>	<u>31,571,830</u>	5.56%
Expenditures:					
Supporting services:					
Business services		16,554	16,657	16,824	1.00%
Interdistrict transactions		<u>27,487,996</u>	<u>29,631,170</u>	<u>31,280,982</u>	5.57%
Total expenditures		<u>27,504,550</u>	<u>29,647,827</u>	<u>31,297,806</u>	5.57%
Revenue over (under) expenditures		236,099	259,772	274,024	5.49%
Other financing sources (uses)					
Transfer in		-	-	-	-
Transfer out		<u>(236,099)</u>	<u>(259,772)</u>	<u>(274,024)</u>	5.49%
Total other financing uses		<u>(236,099)</u>	<u>(259,772)</u>	<u>(274,024)</u>	5.49%
Net change in fund balances		-	-	-	
Ending Year Fund Balance		-	-	-	-

7/1/25 Beginning Balance		
2025-26 Revenue	+	<u>31,571,830</u>
Total Available	\$	31,571,830
2025-26 Expenditures	-	<u>31,571,830</u>
Estimated 6/30/26 Balance	\$	<u><u>-</u></u>

Note: Calculations for 2025-26 assume a millage rate of 0.8498 mills for the community service fund.

Fund Balance History

June 30, 2021	\$	-	(actual)
June 30, 2022	\$	-	(actual)
June 30, 2023	\$	-	(actual)
June 30, 2024	\$	-	(Estimated)
June 30, 2025	\$	-	(Estimated)

KP/kg
6/9/2025