

**Resolution for Adoption by the School Board of Kent Intermediate School District  
Amendment for General Education Appropriation.**

Resolved, That the General Education appropriations for Kent Intermediate School District for the fiscal year  
2024-25 is amended as follows:

**REVENUE: Decreased estimated revenue by \$9,392,131 with the following adjustments.**

REVENUE		April Amended Budget	Change	June Revised Budget
0111	0111 PROPERTY TAX LEVY	2,908,700	(15,290)	2,893,410
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	4,700	-	4,700
0128	0128 REVENUE IN LIEU OF TAXES	21,000	500	21,500
0129	0129 OTHER TAXES	1,847,993	-	1,847,993
0151	0151 EARNINGS ON INVEST & DEPO	688,100	878,400	1,566,500
0191	0191 RENTALS	14,378	-	14,378
0192	0192 PRIVATE CONTRIBUTIONS	387,755	12,500	400,255
0199	0199 MISCELLANEOUS LOCAL REVEN	459,975	(1,461)	458,514
0212	0212 RESTRICTED REVENUES	291,600	-	291,600
0311	0311 STATE-UNRESTRICTED	2,883,952	-	2,883,952
0312	0312 STATE-RESTRICTED	72,753,012	(7,925,779)	64,827,233
0315	0315 STATE-RESTR-SUBGRANT	298,000	-	298,000
0321	0321 STATE-PMTS IN LIEU OF TAX	48,855	-	48,855
0413	0413 FED-RESTRICTED	186,539	(14,818)	171,721
0414	0414 FED-RESTR-THRU MI	7,252,478	(2,359,394)	4,893,084
0415	0415 FED-RESTR-THRU OTH GOVT	163,526	-	163,526
0417	0417 FED-RESTR-THRU OTH ISD/SC	1,004,903	-	1,004,903
0419	0419 FED-OTHER REVENUE	230,056	23,111	253,167
0511	0511 TUITION FROM OTHER PUBLIC S	144,066	-	144,066
0518	0518 COMP RCD IN PMNT OF SER T	496,850	(152)	496,698
0519	0519 OTH DISTRI RCVD FR OTH PU	134,297	6,904	141,201
0597	0597 OTH FIN SOURCES-SBITA'S	405,609	156,354	561,963
0611	0611 FUND MOD-FR FUND 11 GEN	154,514	231	154,745
0622	0622 FUND MOD-FR FUND 22	1,504,163	(16,660)	1,487,503
0626	0626 FUND MOD-FR FUND 26 CTE	3,139,888	(136,577)	3,003,311
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

**Total Revenue**

**97,424,909**

**(9,392,131)**

**88,032,778**

**EXPENSES - Decreased the estimated expenses by \$8,162,687**

<b>EXPENSES</b>		<b>April Amended Budget</b>	<b>Change</b>	<b>June Revised Budget</b>
112	112 MIDDLE SCHOOL/JUNIOR HIGH	500	-	500
113	113 HIGH SCHOOL	364,961	(6,153)	358,808
118	118 PRE-SCHOOL	17,282,176	(4,188,134)	13,094,042
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	19,494	(11,940)	7,554
125	125 COMPENSATORY EDUCATION	59,720	17,356	77,076
127	127 VOCATIONAL EDUCATION	15,501	(12,324)	3,177
131	131 BASIC ADULT/CONTINUING EDUC	930,313	42,885	973,198
132	132 SECONDARY ADLT/CONTINUING EDU	358,600	139	358,739
135	135 OCCUPA TRAIN/UPGRADING RET	191,301	44,699	236,000
211	211 TRUANCY/ABSENTEEISM SERVIC	419,458	663	420,121
212	212 GUIDANCE SERVICES	2,516,223	(20,554)	2,495,669
213	213 HEALTH SERVICES	16,988	(6,312)	10,676
214	214 PSYCHOLOGICAL SERVICES	5,200	(4,800)	400
215	215 SPEECH PATHOLOGY/AUDIOLOG	15,199	(10,524)	4,675
216	216 SOCIAL WORK SERVICES	267,759	(97,704)	170,055
217	217 VISUAL AID SERVICES	3,158	(2,808)	350
219	219 OTHER PUPIL SUPPORT SERVIC	7,366	(4,632)	2,734
221	221 IMPROVEMENT OF INSTRUCTION	12,562,515	99,202	12,661,717
222	222 EDUCATIONAL MEDIA SERVICES	350	(250)	100
225	225 TECHNOLOGY ASSISTED INSTRU	441,832	(6,042)	435,790
226	226 SUPERVIS/DIR OF INSTRUCT S	2,793,347	(176)	2,793,171
227	227 ACADEMIC STUDENT ASSESSMENT	243,666	11,869	255,535
229	229 OTHER INSTRUCTIONAL STAFF	19	-	19
231	231 BOARD OF EDUCATION	194,853	(15,200)	179,653
232	232 EXECUTIVE ADMINISTRATION	771,793	(466)	771,327
233	233 GRANT WRITER/GRANT PROCURE	219,651	(2,908)	216,743
249	249 OTHER SCHOOL ADMINISTRATION	550	6,148	6,698
252	252 FISCAL SERVICES	1,092,269	(447,247)	645,022
257	257 INTERNAL SERVICES	136,560	(6,139)	130,421
259	259 OTHER BUSINESS SERVICES	73,483	13,468	86,951
261	261 OPERATING BUILDING SERVICE	1,564,189	(90,314)	1,473,875
266	266 SECURITY SERVICES	532,495	3,982	536,477
271	271 PUPIL TRANSPORTATION SERVI	623,971	(90,894)	533,077
281	281 PLAN RESEARCH DEVELOP & EV	1,542,580	(35)	1,542,545
282	282 COMMUNICATION SERVICES	1,263,307	(54,928)	1,208,379
283	283 STAFF/PERSONNEL SERVICES	907,164	(58,689)	848,475
284	284 SUPPORT SERVICES TECHNOLOG	1,131,562	211,562	1,343,124
285	285 PUPIL ACCOUNTING	732,074	(68,770)	663,304
289	289 OTHER CENTRAL SERVICES	525,949	(830)	525,119
311	311 COMMUNITY SERVICES DIRECTI	511,358	32,634	543,992

321	321 COMMUNITY RECREATION	-	-	-
331	331 COMMUNITY ACTIVITIES	3,665,055	(1,846,320)	1,818,735
361	361 WELFARE ACTIVITIES	179,704	23,891	203,595
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	20,013,726	570,374	20,584,100
445	445 PAYMENTS TO NOT FOR PROFIT	19,072,639	(2,196,933)	16,875,706
456	456 BUILDING IMPROVEMENT SERVI	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	230,538	78,951	309,489
611	611 FUND MODIFICATIONS	154,514	231	154,745
621	621 FUND MOD-TO FUND 21 SE CEN	214,971	(675)	214,296
626	626 FUND MODIFICATIONS	735,600	(15,800)	719,800
627	627 FUND MODIFICATIONS	520,240	(52,240)	468,000
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

**Total Expenses**

**96,626,441**

**(8,162,687)**

**88,463,754**

### Three Year Trend Analysis GENERAL FUND

Year ending:	2023-24 Actual	2024-25 Original	2024-25 Apr Amend	2024-25 Jun Amend	% chg
<b>Revenue:</b>					
Local sources	7,105,045	6,724,719	6,624,201	7,498,850	13.20%
State sources	57,106,122	63,652,291	75,983,819	68,058,040	-10.43%
Federal sources	4,267,852	4,283,792	8,837,502	6,486,401	-26.60%
Interdistrict	2,107,530	893,591	775,213	781,965	0.87%
<b>Total revenues</b>	<b>70,586,549</b>	<b>75,554,393</b>	<b>92,220,735</b>	<b>82,825,256</b>	<b>-10.19%</b>
<b>Expenditures:</b>					
Instruction:					
Basic programs	12,741,158	15,429,533	17,647,637	13,453,350	-23.77%
Student instruc & added needs	29,348	39,540	94,715	87,807	-7.29%
Adult continuing ed	1,050,126	1,263,393	1,480,214	1,567,937	5.93%
Supporting services:					
Pupil services	4,118,086	2,885,316	3,251,351	3,104,680	-4.51%
Instructional staff	8,879,200	15,608,808	16,041,729	16,146,332	0.65%
General administration	834,095	871,149	1,186,297	1,167,723	-1.57%
School administration	500	1,000	550	6,698	1117.82%
Business services	733,002	705,080	1,302,312	862,394	-33.78%
Operation and maintenance	2,058,302	2,111,231	2,096,684	2,010,352	-4.12%
Transportation services	404,204	440,749	623,971	533,077	-14.57%
Central services	4,699,196	5,383,876	6,102,636	6,130,946	0.46%
Other services	-	-	-	-	-
Community services	1,749,978	1,550,931	4,356,117	2,566,322	-41.09%
Interdistrict transactions	33,414,380	29,851,421	39,086,365	37,459,806	-4.16%
Capital outlay	4,820	5,000	-	-	-
Debt service	24,500	25,725	230,538	309,489	34.25%
<b>Total expenditures</b>	<b>70,740,895</b>	<b>76,172,752</b>	<b>93,501,116</b>	<b>85,406,913</b>	<b>-8.66%</b>
<b>Revenue over (under) expenditures</b>	<b>(154,346)</b>	<b>(618,359)</b>	<b>(1,280,381)</b>	<b>(2,581,657)</b>	<b>101.63%</b>
<b>Other financing sources (uses)</b>					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	129,921	-	405,609	561,963	38.55%
Prior period adjustment	-	-	-	-	-
Transfer in	4,177,862	4,490,257	4,644,051	4,490,814	-3.30%
Transfer out	(2,357,267)	(2,887,481)	(2,970,811)	(2,902,096)	-2.31%
<b>Total other financing uses</b>	<b>1,950,516</b>	<b>1,602,776</b>	<b>2,078,849</b>	<b>2,150,681</b>	<b>3.46%</b>
<b>Net change in fund balances</b>	<b>1,796,170</b>	<b>984,417</b>	<b>798,468</b>	<b>(430,976)</b>	
<b>Ending Year Fund Balance</b>	<b>10,072,602</b>	<b>11,057,019</b>	<b>10,871,070</b>	<b>9,641,626</b>	<b>-11.31%</b>

**GENERAL EDUCATION FUND BALANCE**

7/1/25 Beginning Balance	\$	10,072,602
2024-25 Revenue	+	88,032,778
Total Available	\$	98,105,380
2024-25 Expenditures	- \$	<u>88,463,754</u>
Estimated 6/30/25 Balance	\$	<u>9,641,626</u>

Note: Calculations for 2024-25 assume a millage rate of 0.0849 mills for the general fund.

**Fund Balance History**

June 30, 2020	\$	3,975,952	(actual)
June 30, 2021	\$	4,783,220	(actual)
June 30, 2022	\$	6,450,908	(actual)
June 30, 2023	\$	8,276,432	(actual)
June 30, 2024	\$	10,072,602	(actual)
June 30, 2025	\$	9,641,626	(Estimated)

KP/kg  
6/9/2025