

**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: Increased estimated revenue by \$3,254,104 with the following adjustments.

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	2,905,700	3,000	2,908,700
0114	0114 TIFA	35	(35)	-
0119	0119 PENALTY/INTEREST DELQ TAX	4,600	100	4,700
0128	0128 REVENUE IN LIEU OF TAXES	17,500	3,500	21,000
0129	0129 OTHER TAXES	1,847,993	-	1,847,993
0151	0151 EARNINGS ON INVEST & DEPO	639,000	49,100	688,100
0191	0191 RENTALS	19,000	(4,622)	14,378
0192	0192 PRIVATE CONTRIBUTIONS	381,832	5,923	387,755
0199	0199 MISCELLANEOUS LOCAL REVEN	472,304	(12,329)	459,975
0212	0212 RESTRICTED REVENUES	291,600	-	291,600
0311	0311 STATE-UNRESTRICTED	2,883,952	-	2,883,952
0312	0312 STATE-RESTRICTED	70,261,480	2,491,532	72,753,012
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	211,539	(25,000)	186,539
0414	0414 FED-RESTR-THRU MI	7,007,807	244,671	7,252,478
0415	0415 FED-RESTR-THRU OTH GOVT	167,245	(3,719)	163,526
0417	0417 FED-RESTR-THRU OTH ISD/SC	981,400	23,503	1,004,903
0419	0419 FED-OTHER REVENUE	47,667	182,389	230,056
0511	0511 TUITION FROM OTHER PUBLIC S	65,000	79,066	144,066
0518	0518 COMP RCD IN PMNT OF SER T	492,979	3,871	496,850
0519	0519 OTH DISTRI RCVD FR OTH PU	322,658	(188,361)	134,297
0597	0597 OTH FIN SOURCES-SBITA'S	-	405,609	405,609
0611	0611 FUND MOD-FR FUND 11 GEN	154,724	(210)	154,514
0622	0622 FUND MOD-FR FUND 22	1,512,124	(7,961)	1,504,163
0626	0626 FUND MOD-FR FUND 26 CTE	3,135,811	4,077	3,139,888
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

94,170,805

3,254,104

97,424,909

EXPENSES - Increased the estimated expenses by \$3,158,564

EXPENSE		December Amended Budget	Change	April Amended Budget
112	112 MIDDLE SCHOOL/JUNIOR HIGH	500	-	500
113	113 HIGH SCHOOL	369,785	(4,824)	364,961
118	118 PRE-SCHOOL	18,567,445	(1,285,269)	17,282,176
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	19,494	-	19,494
125	125 COMPENSATORY EDUCATION	59,720	-	59,720
127	127 VOCATIONAL EDUCATION	15,501	-	15,501
131	131 BASIC ADULT/CONTINUING EDUC	939,074	(8,761)	930,313
132	132 SECONDARY ADLT/CONTINUING EDU	263,904	94,696	358,600
135	135 OCCUPA TRAIN/UPGRADING RET	124,281	67,020	191,301
211	211 TRUANCY/ABSENTEEISM SERVIC	413,352	6,106	419,458
212	212 GUIDANCE SERVICES	2,425,686	90,537	2,516,223
213	213 HEALTH SERVICES	16,988	-	16,988
214	214 PSYCHOLOGICAL SERVICES	5,200	-	5,200
215	215 SPEECH PATHOLOGY/AUDIOLOG	15,199	-	15,199
216	216 SOCIAL WORK SERVICES	293,081	(25,322)	267,759
217	217 VISUAL AID SERVICES	3,158	-	3,158
219	219 OTHER PUPIL SUPPORT SERVIC	7,366	-	7,366
221	221 IMPROVEMENT OF INSTRUCTION	13,324,246	(761,731)	12,562,515
222	222 EDUCATIONAL MEDIA SERVICES	750	(400)	350
225	225 TECHNOLOGY ASSISTED INSTRU	427,873	13,959	441,832
226	226 SUPERVIS/DIR OF INSTRUCT S	2,706,360	86,987	2,793,347
227	227 ACADEMIC STUDENT ASSESSMENT	137,620	106,046	243,666
229	229 OTHER INSTRUCTIONAL STAFF	19	-	19
231	231 BOARD OF EDUCATION	183,466	11,387	194,853
232	232 EXECUTIVE ADMINISTRATION	731,848	39,945	771,793
233	233 GRANT WRITER/GRANT PROCURE	218,470	1,181	219,651
249	249 OTHER SCHOOL ADMINISTRATION	550	-	550
252	252 FISCAL SERVICES	588,423	503,846	1,092,269
257	257 INTERNAL SERVICES	138,067	(1,507)	136,560
259	259 OTHER BUSINESS SERVICES	74,065	(582)	73,483
261	261 OPERATING BUILDING SERVICE	1,681,818	(117,629)	1,564,189
266	266 SECURITY SERVICES	522,967	9,528	532,495
271	271 PUPIL TRANSPORTATION SERVI	624,404	(433)	623,971
281	281 PLAN RESEARCH DEVELOP & EV	1,181,814	360,766	1,542,580
282	282 COMMUNICATION SERVICES	995,849	267,458	1,263,307
283	283 STAFF/PERSONNEL SERVICES	903,318	3,846	907,164
284	284 SUPPORT SERVICES TECHNOLOG	1,189,961	(58,399)	1,131,562
285	285 PUPIL ACCOUNTING	732,503	(429)	732,074
289	289 OTHER CENTRAL SERVICES	527,162	(1,213)	525,949
311	311 COMMUNITY SERVICES DIRECTI	490,760	20,598	511,358

321	321 COMMUNITY RECREATION	4,100	(4,100)	-
331	331 COMMUNITY ACTIVITIES	3,469,642	195,413	3,665,055
361	361 WELFARE ACTIVITIES	179,704	-	179,704
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	19,004,251	1,009,475	20,013,726
445	445 PAYMENTS TO NOT FOR PROFIT	16,769,719	2,302,920	19,072,639
456	456 BUILDING IMPROVEMENT SERVI	10,000	(10,000)	-
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	25,725	204,813	230,538
611	611 FUND MODIFICATIONS	154,724	(210)	154,514
621	621 FUND MOD-TO FUND 21 SE CEN	236,865	(21,894)	214,971
626	626 FUND MODIFICATIONS	752,100	(16,500)	735,600
627	627 FUND MODIFICATIONS	439,000	81,240	520,240
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

Total Expenses

93,467,877

3,158,564

96,626,441

GENERAL EDUCATION FUND BALANCE

7/1/24 Beginning Balance	\$	10,072,602
2024-25 Revenue	+	<u>97,424,909</u>
Total Available	\$	107,497,511
2024-25 Expenditures	-	<u>\$ 96,626,441</u>
Estimated 6/30/25 Balance	\$	<u><u>10,871,070</u></u>

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

Fund Balance History

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	\$	10,871,070	(estimated)

KP/kg
4/14/2025

**Three Year Trend Analysis
GENERAL FUND**

Year ending:	2023-24	2024-25	2024-25	2024-25	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	7,105,045	6,724,719	6,579,564	6,624,201	0.68%
State sources	57,106,122	63,652,291	73,492,287	75,983,819	3.39%
Federal sources	4,267,852	4,283,792	8,415,658	8,837,502	5.01%
Interdistrict	2,107,530	893,591	880,637	775,213	-11.97%
Total revenues	70,586,549	75,554,393	89,368,146	92,220,735	3.19%
Expenditures:					
Instruction:					
Basic programs	12,741,158	15,429,533	18,937,730	17,647,637	-6.81%
Student instruc & added needs	29,348	39,540	94,715	94,715	0.00%
Adult continuing ed	1,050,126	1,263,393	1,327,259	1,480,214	11.52%
Supporting services:					
Pupil services	4,118,086	2,885,316	3,180,030	3,251,351	2.24%
Instructional staff	8,879,200	15,608,808	16,596,868	16,041,729	-3.34%
General administration	834,095	871,149	1,133,784	1,186,297	4.63%
School administration	500	1,000	550	550	0.00%
Business services	733,002	705,080	800,555	1,302,312	62.68%
Operation and maintenance	2,058,302	2,111,231	2,204,785	2,096,684	-4.90%
Transportation services	404,204	440,749	624,404	623,971	-0.07%
Central services	4,699,196	5,383,876	5,530,607	6,102,636	10.34%
Other services	-	-	-	-	-
Community services	1,749,978	1,550,931	4,144,206	4,356,117	5.11%
Interdistrict transactions	33,414,380	29,851,421	35,773,970	39,086,365	9.26%
Capital outlay	4,820	5,000	10,000	-	-
Debt service	24,500	25,725	25,725	230,538	796.16%
Total expenditures	70,740,895	76,172,752	90,385,188	93,501,116	3.45%
Revenue over (under) expenditures	(154,346)	(618,359)	(1,017,042)	(1,280,381)	25.89%
Other financing sources (uses)					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	129,921	-	-	405,609	-
Prior period adjustment	-	-	-	-	-
Transfer in	4,177,862	4,490,257	4,647,935	4,644,051	-0.08%
Transfer out	(2,357,267)	(2,887,481)	(2,927,965)	(2,970,811)	1.46%
Total other financing uses	1,950,516	1,602,776	1,719,970	2,078,849	20.87%
Net change in fund balances	1,796,170	984,417	702,928	798,468	
Ending Year Fund Balance	10,072,602	11,057,019	10,775,530	10,871,070	0.89%