

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

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

REVENUE: Estimated revenue increased by \$2,836,861 with the following adjustments.

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	117,034,860	119,000	117,153,860
0114	0114 TIFA	1,398	(1,398)	-
0119	0119 PENALTY/INTEREST DELQ TAX	183,410	6,460	189,870
0128	0128 REVENUE IN LIEU OF TAXES	517,680	142,400	660,080
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,501,000	127,300	2,628,300
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	10,409,411	1,477,374	11,886,785
0192	0192 PRIVATE CONTRIBUTIONS	110,414	(2,252)	108,162
0199	0199 MISCELLANEOUS LOCAL REVEN	262,402	2,836	265,238
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	65,651,248	1,387,690	67,038,938
0315	0315 STATE-RESTR-SUBGRANT	-	-	-
0317	0317 STATE-RESTR-THRU ISD/SCH	-	-	-
0321	0321 STATE-PMTS IN LIEU OF TAX	1,967,597	-	1,967,597
0414	0414 FED-RESTR-THRU MI	35,293,455	203,889	35,497,344
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	1,314,163	(1,314,163)	-
0512	0512 TRANSPORT PMNTS FR OTH PU	21,219,616	296,186	21,515,802
0518	0518 COMP RCD IN PMNT OF SER T	10,571	-	10,571
0519	0519 OTH DISTRI RCVD FR OTH PU	1,623,587	16,508	1,640,095
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	-	410,476	410,476
611	0611 FUND MOD-FR FUND 11 GEN	236,865	(21,894)	214,971
0621	0621 FUND MOD-FR FUND 21 SE CE	271,738	(9,675)	262,063
0622	0622 FUND MOD-FR FUND 22 SPEC ED	29,673,852	(8,619)	29,665,233
0623	0623 FUND MOD-FR FUND 23 ENHANCE	256,045	4,743.00	260,788
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

288,539,312

2,836,861

291,376,173

EXPENSES - Estimated expenses increased by \$1,577,777

	Expense	December Amended Budget	Change	April Amended Budget
122	122 SPECIAL EDUCATION	36,199,303	1,247,201	37,446,504
212	212 GUIDANCE SERVICES	156,985	-	156,985
213	213 HEALTH SERVICES	9,701,751	300,592	10,002,343
214	214 PSYCHOLOGICAL SERVICES	1,184,532	(5,641)	1,178,891
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,739,193	235,265	6,974,458
216	216 SOCIAL WORK SERVICES	3,525,495	(268,196)	3,257,299
217	217 VISUAL AID SERVICES	580,169	27,594	607,763
218	218 TEACHER CONSULTANT	4,926,270	75,034	5,001,304
219	219 OTHER PUPIL SUPPORT SERVIC	2,507,133	(400,900)	2,106,233
221	221 IMPROVEMENT OF INSTRUCTION	3,689,168	64,430	3,753,598
225	225 TECHNOLOGY ASSISTED INSTRU	2,477	(877)	1,600
226	226 SUPERVIS/DIR OF INSTRUCT S	6,464,448	(63,031)	6,401,417
229	229 OTHER INSTRUCTIONAL STAFF	238,049	2,020	240,069
231	231 BOARD OF EDUCATION	57,500	-	57,500
241	241 OFFICE OF THE PRINCIPAL	294,248	(200)	294,048
252	252 FISCAL SERVICES	1,163,598	464,494	1,628,092
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	130,221	129	130,350
261	261 OPERATING BUILDING SERVICE	4,287,898	60,305	4,348,203
266	266 SECURITY SERVICES	272,267	37,615	309,882
271	271 PUPIL TRANSPORTATION SERVI	21,675,458	360,237	22,035,695
281	281 PLAN RESEARCH DEVELOP & EV	374,605	2,359	376,964
283	283 STAFF/PERSONNEL SERVICES	752,680	20,055	772,735
284	284 SUPPORT SERVICES TECHNOLOG	1,081,871	(212,262)	869,609
289	289 OTHER CENTRAL SERVICES	365	-	365
299	299 OTHER SUPPORT SERVICES	150,200	(35,300)	114,900
311	311 COMMUNITY SERVICES DIRECTI	-	-	-
331	331 COMMUNITY ACTIVITIES	5,000	-	5,000
371	371 NONPUBLIC SCHOOL PUPILS	-	-	-
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	142,068,748	1,039,908	143,108,656
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	129,269	(26,761)	102,508
445	445 PAYMENTS TO NOT FOR PROFIT	2,304,608	(1,502,608)	802,000
455	455 BLDG ACQUIS & CONSTRUCT SE	-	-	-
456	456 BUILDING IMPROVEMENT SERVI	-	-	-
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	-	207,270	207,270
611	611 FUND MODIFICATIONS	1,512,124	(7,961)	1,504,163
621	621 FUND MOD-TO FUND 21 SE CEN	29,673,852	(8,619)	29,665,233
622	622 FUND MOD-TO FD 22 SE	271,738	(9,675)	262,063
626	626 FUND MODIFICATIONS	2,768,600	(25,700)	2,742,900
627	627 FUND MODIFICATIONS	116,000	1,000	117,000
641	641 FUND MOD-TO FUND 41 GEN CA	-	-	-
642	642 FUND MOD-TO FUND 42 SE CAP	1,000,000	-	1,000,000
Total Expenses		286,005,823	1,577,777	287,583,600

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2023-24	2024-25	2024-25	2024-25	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	265,803	243,910	79,869	137,903	72.66%
State sources	32,659,175	33,302,236	35,713,427	38,419,228	7.58%
Federal sources	1,552,943	1,563,821	1,678,305	1,678,305	0.00%
Interdistrict	155,299	5,321,210	1,314,163	-	-
Total revenues	34,633,220	40,431,177	38,785,764	40,235,436	3.74%
Expenditures:					
Instruction:					
Student instruc & added needs	32,499,277	37,036,385	36,083,054	37,344,145	3.49%
Supporting services:					
Pupil services	20,510,585	22,571,538	21,960,684	21,754,961	-0.94%
Instructional staff	4,644,878	5,119,507	5,305,970	5,324,232	0.34%
General administration	-	-	-	-	-
School administration	141,565	171,199	202,191	202,191	0.00%
Business services	5,085	5,307	3,043	3,043	0.00%
Operation and maintenance	4,029,663	4,401,702	4,544,317	4,637,467	2.05%
Transportation services	114,349	126,900	122,650	116,681	-4.87%
Central services	58,254	58,375	64,271	60,476	-5.90%
Other services	161,708	150,200	150,200	114,900	-23.50%
Community services	-	-	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	18,408	18,408	0.00%
Capital outlay	-	-	-	-	-
Debt service	101,671	-	-	-	-
Total expenditures	62,285,443	69,659,521	68,455,788	69,577,504	1.64%
Revenue over (under) expenditures	(27,652,223)	(29,228,344)	(29,670,024)	(29,342,068)	-1.11%
Other financing sources (uses)					
Transfer in	27,868,694	29,749,169	30,166,762	30,140,992	-0.09%
Transfer out	(475,937)	(520,825)	(496,738)	(487,063)	-1.95%
Total other financing uses	27,392,757	29,228,344	29,670,024	29,653,929	-0.05%
Net change in fund balances	(259,466)	-	-	311,861	
Ending Year Fund Balance	-	-	-	311,861	-

**Three Year Trend Analysis
SPECIAL EDUCATION FUND**

Year ending:	2023-24	2024-25	2024-25	2024-25	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	123,155,737	128,613,303	130,940,706	132,754,392	1.39%
State sources	36,530,835	29,138,425	31,905,418	30,587,307	-4.13%
Federal sources	32,503,318	32,361,125	33,615,150	33,819,039	0.61%
Interdistrict	67,452,888	23,741,428	22,853,774	23,166,468	1.37%
Total revenues	259,642,778	213,854,281	219,315,048	220,327,206	0.46%
Expenditures:					
Instruction:					
Student instruc & added needs	17,855	19,741	116,249	102,359	-11.95%
Supporting services:					
Pupil services	58,048,798	7,418,388	7,360,844	7,530,315	2.30%
Instructional staff	3,584,273	4,856,993	5,088,172	5,072,452	-0.31%
General administration	63,133	47,500	57,500	57,500	0.00%
School administration	109,349	91,260	92,057	91,857	-0.22%
Business services	1,181,709	1,466,143	1,290,776	1,755,399	36.00%
Operation and maintenance	31,270	15,195	15,848	20,618	30.10%
Transportation services	21,043,874	22,036,190	21,552,808	21,919,014	1.70%
Central services	1,947,651	2,395,081	2,145,250	1,959,197	-8.67%
Other services	-	-	-	-	-
Community services	1,225,765	11,000	4,000	4,000	0.00%
Interdistrict transactions	131,552,497	142,340,755	144,484,217	143,994,756	-0.34%
Capital outlay	50,000	-	-	207,270	-
Debt service	-	-	-	-	-
Total expenditures	218,856,174	180,698,246	182,207,721	182,714,737	0.28%
Revenue over (under) expenditures	40,786,604	33,156,035	37,107,327	37,612,469	1.36%
Other financing sources (uses)					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	-	-	-	410,476	-
Transfer in	250,937	295,825	271,738	262,063	-3.56%
Transfer out	(37,349,629)	(34,439,771)	(34,845,576)	(34,804,296)	-0.12%
Total other financing uses	(37,098,692)	(34,143,946)	(34,573,838)	(34,131,757)	-1.28%
Net change in fund balances	3,687,912	(987,911)	2,533,489	3,480,712	
Ending Year Fund Balance	18,003,444	17,015,533	20,536,933	21,484,156	4.61%

SPECIAL EDUCATION FUND BALANCE

7/1/24 Beginning Balance	\$	18,003,444
2024-25 Revenue	+	<u>291,376,173</u>
Total Available	\$	309,379,617
2024-25 Expenditures	-	<u>\$ 287,583,600</u>
Estimated 6/30/25 Balance	\$	<u><u>21,796,017</u></u>

Note: Calculations for 2024-25 assume a millage rate of 3.5195 mills for the general fund.

3.4195mills - SE Operations
0.1000 mills - SE Cap Project
TOTAL 3.5195 mills

Fund Balance History

June 30, 2021	\$	10,154,530	(actual)
June 30, 2022	\$	16,403,359	(actual)
June 30, 2023	\$	14,574,999	(actual)
June 30, 2024	\$	18,003,444	(actual)
June 30, 2025	\$	21,796,017	(estimated)

KP/kg
4/14/2025