

2025-26**SPECIAL EDUCATION BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT**

RESOLVED, That this resolution shall be the SPECIAL EDUCATION 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 recieved 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 Special Education Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

REVENUE	
0111 0111 PROPERTY TAX LEVY	123,009,360
0114 0114 TIFA	-
0119 0119 PENALTY/INTEREST DELQ TAX	189,870
0128 0128 REVENUE IN LIEU OF TAXES	660,080
0131 0131 TUITION	-
0151 0151 EARNINGS ON INVEST & DEPO	2,245,600
0172 0172 MERCHANDISE SALES	-
0181 0181 COMMUNITY SERVICE ACTIVIT	10,313,675
0192 0192 PRIVATE CONTRIBUTIONS	47,060
0199 0199 MISCELLANEOUS LOCAL REVEN	88,195
0311 0311 STATE-UNRESTRICTED	-
0312 0312 STATE-RESTRICTED	63,239,710
0315 0315 STATE-RESTR-SUBGRANT	-
0317 0317 STATE-RESTR-THRU ISD/SCH	-
0321 0321 STATE-PMTS IN LIEU OF TAX	1,958,473
0414 0414 FED-RESTR-THRU MI	34,112,920
0415 0415 FED-RESTR-THRU OTH GOVT	-
0417 0417 FED-RESTR-THRU OTH ISD/SC	-
511 0511 TUITION FROM OTHER PUBLIC S	3,299,100
0512 0512 TRANSPORT PMNTS FR OTH PU	22,233,187
0518 0518 COMP RCD IN PMNT OF SER T	-
0519 0519 OTH DISTRI RCVD FR OTH PU	2,249,855
0552 0552 REFUND OF PRIOR YEAR EXPE	-
0597 0597 OTH FIN SOURCES-SBITA'S	-
0611 0611 FUND MOD-FR FUND 11 GEN	219,129
0621 0621 FUND MOD-FR FUND 21 SE CE	333,433
0622 0622 FUND MOD-FR FUND 22 SPEC ED	31,022,570
0623 0623 FUND MOD-FR FUND 23 ENHANCE	274,024
0627 0627 FUND MOD-FR FUND 27 COOP	-
TOTAL REVENUE	295,496,241

BE IT FURTHER RESOLVED, That \$302,890,845 of the total available to appropriate in the Special Education Fund are hereby appropriated in the amounts for the purposes set forth below:

EXPENSES

122 122 SPECIAL EDUCATION	38,710,736
212 212 GUIDANCE SERVICES	164,153
213 213 HEALTH SERVICES	10,331,213
214 214 PSYCHOLOGICAL SERVICES	1,258,416
215 215 SPEECH PATHOLOGY/AUDIOLOG	6,995,621
216 216 SOCIAL WORK SERVICES	3,414,708
217 217 VISUAL AID SERVICES	616,510
218 218 TEACHER CONSULTANT	5,033,707
219 219 OTHER PUPIL SUPPORT SERVIC	2,479,152
221 221 IMPROVEMENT OF INSTRUCTION	3,254,747
225 225 TECHNOLOGY ASSISTED INSTRU	1,600
226 226 SUPERVIS/DIR OF INSTRUCT S	7,593,681
229 229 OTHER INSTRUCTIONAL STAFF	238,140
231 231 BOARD OF EDUCATION	57,500
241 241 OFFICE OF THE PRINCIPAL	274,451
252 252 FISCAL SERVICES	1,253,556
257 257 INTERNAL SERVICES	-
259 259 OTHER BUSINESS SERVICES	128,796
261 261 OPERATING BUILDING SERVICE	4,540,947
266 266 SECURITY SERVICES	338,095
271 271 PUPIL TRANSPORTATION SERVI	22,695,574
281 281 PLAN RESEARCH DEVELOP & EV	382,617
283 283 STAFF/PERSONNEL SERVICES	791,953
284 284 SUPPORT SERVICES TECHNOLOG	903,084
289 289 OTHER CENTRAL SERVICES	365
299 299 OTHER SUPPORT SERVICES	139,900
311 311 COMMUNITY SERVICES DIRECTI	-
331 331 COMMUNITY ACTIVITIES	5,000
371 371 NONPUBLIC SCHOOL PUPILS	-
391 391 OTHER COMMUNITY SERVICES	-
411 411 PAYMNTS TO OTH P S IN MICH	142,161,770
431 431 PMNTS TO ST SCH FOR DEAF&B	-
441 441 PAYMENTS TO OTH GOVT ENTIT	102,508
445 445 PAYMENTS TO NOT FOR PROFIT	1,502,608
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
611 611 FUND MODIFICATIONS	1,540,964
621 621 FUND MOD-TO FUND 21 SE CEN	31,022,570

622	622 FUND MOD-TO FD 22 SE	333,433
626	626 FUND MODIFICATIONS	2,796,500
627	627 FUND MODIFICATIONS	119,000
641	641 FUND MOD-TO FUND 41 GEN CA	1,500,000
642	642 FUND MOD-TO FUND 42 SE CAP	<u>10,000,000</u>
	TOTAL EXPENSES	302,890,845

RESOLUTION: Special Education Appropriations 2025-26

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board and in keeping 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 general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible 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 of appropriations 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 Special Education for 2025 is proposed to be 3.4866 mills.

This millage will be levied on all properties.

KP/kg

6/9/2025

Attachment: Special Education Fund Three Year Trend Analysis

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2023-24	2024-25	2025-26	
	Actual	Jun Amend	Original	% chg
Revenue:				
Local sources	265,803	203,005	124,635	-38.60%
State sources	32,659,175	38,307,878	36,481,723	-4.77%
Federal sources	1,552,943	1,678,305	1,668,135	-0.61%
Interdistrict	155,299	(167,600)	3,299,100	-2068.44%
Total revenues	34,633,220	40,021,588	41,573,593	3.88%
Expenditures:				
Instruction:				
Student instruc & added needs	32,499,277	36,971,428	38,499,575	4.13%
Supporting services:				
Pupil services	20,510,585	21,525,688	22,697,061	5.44%
Instructional staff	4,644,878	5,315,887	6,473,304	21.77%
General administration	-	-	-	-
School administration	141,565	202,341	178,525	-11.77%
Business services	5,085	3,043	3,043	0.00%
Operation and maintenance	4,029,663	4,516,705	4,643,557	2.81%
Transportation services	114,349	192,582	112,600	-41.53%
Central services	58,254	51,227	59,771	16.68%
Other services	161,708	114,500	139,900	22.18%
Community services	-	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	18,408	0.00%
Capital outlay	-	-	-	-
Debt service	101,671	-	-	-
Total expenditures	62,285,443	68,912,809	72,826,744	5.68%
Revenue over (under) expenditures	(27,652,223)	(28,891,221)	(31,253,151)	8.18%
Other financing sources (uses)				
Transfer in	27,868,694	30,138,823	31,515,723	4.57%
Transfer out	(475,937)	(479,153)	(574,433)	19.89%
Total other financing uses	27,392,757	29,659,670	30,941,290	4.32%
Net change in fund balances	(259,466)	768,449	(311,861)	
Ending Year Fund Balance	-	768,449	456,588	-40.58%

Three Year Trend Analysis SPECIAL EDUCATION FUND

	Year ending:	2023-24	2024-25	2025-26	
		Actual	Jun Amend	Original	% chg
Revenue:					
Local sources		123,155,737	132,304,162	136,429,205	3.12%
State sources		36,530,835	30,208,196	28,716,460	-4.94%
Federal sources		32,503,318	33,783,447	32,444,785	-3.96%
Interdistrict		67,452,888	23,530,076	24,483,042	4.05%
Total revenues		259,642,778	219,825,881	222,073,492	1.02%
Expenditures:					
Instruction:					
Student instruc & added needs		17,855	95,697	211,161	120.66%
Supporting services:					
Pupil services		58,048,798	7,795,781	7,596,419	-2.56%
Instructional staff		3,584,273	4,607,237	4,614,864	0.17%
General administration		63,133	88,000	57,500	-34.66%
School administration		109,349	91,754	95,926	4.55%
Business services		1,181,709	1,357,088	1,379,309	1.64%
Operation and maintenance		31,270	16,108	235,485	1361.91%
Transportation services		21,043,874	22,236,717	22,582,974	1.56%
Central services		1,947,651	2,388,794	2,018,248	-15.51%
Other services		-	-	-	-
Community services		1,225,765	4,000	4,000	0.00%
Interdistrict transactions		131,552,497	143,916,915	143,748,478	-0.12%
Capital outlay		50,000	207,270	207,270	0.00%
Debt service		-	-	-	-
Total expenditures		218,856,174	182,805,361	182,751,634	-0.03%
Revenue over (under) expenditures		40,786,604	37,020,520	39,321,858	6.22%
Other financing sources (uses)					
Sale of Capital Assets		-	-	-	-
Other financing sources		-	410,476	-	-
Transfer in		250,937	254,153	333,433	31.19%
Transfer out		(37,349,629)	(34,728,258)	(46,738,034)	34.58%
Total other financing uses		(37,098,692)	(34,063,629)	(46,404,601)	36.23%
Net change in fund balances		3,687,912	2,956,891	(7,082,743)	
Ending Year Fund Balance		18,003,444	20,960,335	13,877,592	-33.79%

SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	21,728,784
2025-26 Revenue	+	<u>295,496,241</u>
Total Available	\$	317,225,025
2025-26 Expenditures	-	<u>\$ 302,890,845</u>
Estimated 6/30/26 Balance	\$	<u><u>14,334,180</u></u>

Note: The Special Education tax levy for 2025 is proposed to be 3.4866 mills. This millage will be levied on all properties. Out of the 3.4866 mills, there will be a 0.10 mill "set-aside" to Special Education Capital Projects Fund.

	3.3866 mills - SE Operations
	<u>0.1000 mills</u> - SE Cap Project
TOTAL	3.4866 mills

Fund Balance History

June 30, 2021	\$	5,635,116	(actual)
June 30, 2022	\$	10,154,530	(actual)
June 30, 2023	\$	10,154,530	(actual)
June 30, 2024	\$	21,728,784	(actual)
June 30, 2025	\$	14,334,180	(Estimated)

KP/kg
6/9/2025