

**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
2025-26 is amended as follows:

REVENUE: Estimated revenue increased by \$44,379,719 with the following adjustments.

REVENUE		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	3,054,000	(2,080)	3,051,920
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	4,700	-	4,700
0128	0128 REVENUE IN LIEU OF TAXES	21,000	(800)	20,200
0129	0129 OTHER TAXES	1,533,606	23,790	1,557,396
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	587,900	552,100	1,140,000
0191	0191 RENTALS	17,000	(2,000)	15,000
0192	0192 PRIVATE CONTRIBUTIONS	174,012	11,941	185,953
0199	0199 MISCELLANEOUS LOCAL REVEN	434,794	(304)	434,490
0212	0212 RESTRICTED REVENUES	257,976	58,197	316,173
0311	0311 STATE-UNRESTRICTED	3,002,194	17,503	3,019,697
0312	0312 STATE-RESTRICTED	67,720,732	42,128,267	109,848,999
0315	0315 STATE-RESTR-SUBGRANT	109,749	112,920	222,669
0321	0321 STATE-PMTS IN LIEU OF TAX	48,642	(4,536)	44,106
0413	0413 FED-RESTRICTED	114,729	45,220	159,949
0414	0414 FED-RESTR-THRU MI	4,320,730	925,370	5,246,100
0415	0415 FED-RESTR-THRU OTH GOVT	100,363	(59,048)	41,315
0417	0417 FED-RESTR-THRU OTH ISD/SC	826,736	(826,736)	-
0419	0419 FED-OTHER REVENUE	168,100	1,208,057	1,376,157
0511	0511 TUITION FROM OTHER PUBLIC S	65,000	-	65,000
0518	0518 COMP RCD IN PMNT OF SER T	504,716	8,394	513,110
0519	0519 OTH DISTRI RCVD FR OTH PU	182,210	(74,105)	108,105
0611	0611 FUND MOD-FR FUND 11 GEN	130,717	58,318	189,035
0622	0622 FUND MOD-FR FUND 22	1,540,964	51,533	1,592,497
0626	0626 FUND MOD-FR FUND 26 CTE	3,180,394	147,718	3,328,112
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

88,100,964

44,379,719

132,480,683

EXPENSES - Increase the estimated expenses by \$46,074,947

EXPENSES		Original Budget	Change	25-26 December Revised Budget
113	113 HIGH SCHOOL	365,906	(381)	365,525
118	118 PRE-SCHOOL	14,340,100	34,469,327	48,809,427
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	17,340	(15,298)	2,042
125	125 COMPENSATORY EDUCATION	51,098	(18,520)	32,578
127	127 VOCATIONAL EDUCATION	14,124	(13,422)	702
131	131 BASIC ADULT/CONTINUING EDUC	788,130	(23,567)	764,563
132	132 SECONDARY ADLT/CONTINUING EDU	339,049	12,352	351,401
135	135 OCCUPA TRAIN/UPGRADING RET	153,709	50,434	204,143
211	211 TRUANCY/ABSENTEEISM SERVIC	442,617	3,883	446,500
212	212 GUIDANCE SERVICES	2,413,773	62,804	2,476,577
213	213 HEALTH SERVICES	15,312	97,258	112,570
214	214 PSYCHOLOGICAL SERVICES	4,800	(4,800)	-
215	215 SPEECH PATHOLOGY/AUDIOLOG	14,124	(14,124)	-
216	216 SOCIAL WORK SERVICES	125,682	(17,846)	107,836
217	217 VISUAL AID SERVICES	2,808	(2,808)	-
219	219 OTHER PUPIL SUPPORT SERVIC	6,631	(3,631)	3,000
221	221 IMPROVEMENT OF INSTRUCTION	13,067,305	1,845,670	14,912,975
222	222 EDUCATIONAL MEDIA SERVICES	600	-	600
225	225 TECHNOLOGY ASSISTED INSTRU	452,648	29,409	482,057
226	226 SUPERVIS/DIR OF INSTRUCT S	2,976,249	5,823	2,982,072
227	227 ACADEMIC STUDENT ASSESSMENT	223,050	1,139	224,189
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	586,484	(7,482)	579,002
232	232 EXECUTIVE ADMINISTRATION	760,480	26,088	786,568
233	233 GRANT WRITER/GRANT PROCURE	224,523	358	224,881
249	249 OTHER SCHOOL ADMINISTRATION	550	-	550
252	252 FISCAL SERVICES	657,175	111,558	768,733
257	257 INTERNAL SERVICES	137,646	(12,233)	125,413
259	259 OTHER BUSINESS SERVICES	71,285	5,001	76,286
261	261 OPERATING BUILDING SERVICE	1,654,120	266,763	1,920,883
266	266 SECURITY SERVICES	532,665	66,023	598,688
271	271 PUPIL TRANSPORTATION SERVI	641,903	(495,474)	146,429
281	281 PLAN RESEARCH DEVELOP & EV	1,207,768	100,366	1,308,134
282	282 COMMUNICATION SERVICES	1,259,069	(11,343)	1,247,726
283	283 STAFF/PERSONNEL SERVICES	905,498	(112,523)	792,975
284	284 SUPPORT SERVICES TECHNOLOG	288,032	68,653	356,685
285	285 PUPIL ACCOUNTING	819,175	(39,788)	779,387
289	289 OTHER CENTRAL SERVICES	554,436	(7,292)	547,144
311	311 COMMUNITY SERVICES DIRECTI	409,798	145,647	555,445

321	321 COMMUNITY RECREATION	3,000	(3,000)	-
331	331 COMMUNITY ACTIVITIES	3,272,981	276,508	3,549,489
361	361 WELFARE ACTIVITIES	57,336	36,447	93,783
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	17,841,831	6,092,388	23,934,219
445	445 PAYMENTS TO NOT FOR PROFIT	17,212,497	2,972,577	20,185,074
452	452 SITE IMPROVEMENT SERVICES	-	20,000	20,000
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	231,824	50,995	282,819
611	611 FUND MODIFICATIONS	130,717	58,318	189,035
621	621 FUND MOD-TO FUND 21 SE CEN	219,129	(2,462)	216,667
626	626 FUND MODIFICATIONS	750,000	42,600	792,600
627	627 FUND MODIFICATIONS	528,448	(37,448)	491,000
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

Total Expenses

88,273,425

46,074,947

134,348,372

GENERAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	9,712,633
2025-26 Revenue	+	<u>132,480,463</u>
Total Available	\$	142,193,096
2025-26 Expenditures	- \$	<u>134,348,372</u>
Estimated 6/30/26 Balance	\$	<u><u>7,844,724</u></u>

Note: Calculations for 2025-26 assume a millage rate of 0.0841 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	\$	9,712,633	(actual)
June 30, 2026	\$	7,844,944	(estimate)

KP/kg

12/8/2025

Three Year Trend Analysis GENERAL FUND

Year ending:	2024-25	2025-26	2025-26	
	Actual	Original	Dec Amend	% chg
Revenue:				
Local sources	6,968,673	6,084,988	6,725,832	10.53%
State sources	62,480,399	70,881,317	113,135,471	59.61%
Federal sources	5,339,771	5,530,658	6,823,521	23.38%
Interdistrict	779,142	751,926	686,215	-8.74%
Total revenues	75,567,985	83,248,889	127,371,039	53.00%
Expenditures:				
Instruction:				
Basic programs	13,307,618	14,706,006	49,174,952	234.39%
Student instruc & added needs	38,700	82,562	35,322	-57.22%
Adult continuing ed	1,219,496	1,280,888	1,320,107	3.06%
Supporting services:				
Pupil services	2,722,214	3,025,747	3,146,483	3.99%
Instructional staff	14,279,035	16,719,852	18,601,893	11.26%
General administration	1,165,828	1,571,487	1,590,451	1.21%
School administration	5,390	550	550	0.00%
Business services	833,290	866,106	970,432	12.05%
Operation and maintenance	1,993,373	2,186,785	2,519,571	15.22%
Transportation services	515,283	641,903	146,429	-77.19%
Central services	5,579,167	5,033,978	5,032,051	-0.04%
Other services	-	-	-	-
Community services	1,960,060	3,743,115	4,198,717	12.17%
Interdistrict transactions	34,156,954	35,054,328	44,119,293	25.86%
Capital outlay	-	-	20,000	-
Debt service	309,489	231,824	282,819	22.00%
Total expenditures	78,085,897	85,145,131	131,159,070	54.04%
Revenue over (under) expenditures	(2,517,912)	(1,896,242)	(3,788,031)	99.77%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	561,963	-	-	-
Prior period adjustment	-	-	-	-
Transfer in	4,453,469	4,721,358	4,920,609	4.22%
Transfer out	(2,857,489)	(2,997,577)	(3,000,267)	0.09%
Total other financing uses	2,157,943	1,723,781	1,920,342	11.40%
Net change in fund balances	(359,969)	(172,461)	(1,867,689)	
Ending Year Fund Balance	9,712,633	9,540,172	7,844,944	-17.77%