



September 12, 2024

TO: Kent ISD Business Managers

FROM: Kevin Philipps, Assistant Superintendent for Administrative Services *kp*

RE: 2024-25 Special Education Act 18 Payout Information

Enclosed you will find a distribution summary and worksheet for the payment of Act 18 funds for the 2024-25 school year.

The plan is to make an initial payment of \$20 million in September to assist districts with cash flow. The formal approval of this distribution will be presented to the Kent ISD Board at their September 16 meeting. Assuming Board approval, your district's account will be credited on Tuesday, September 17. Your district's total is listed on the enclosed worksheet under column "Actual Initial 24-25 Payment".

A second payment is planned for October, pending authorization from the Kent ISD Board at their October 21 Board meeting. Prior to the October payment, Kent ISD must determine if a district has been overfunded for the previous year. This will be accomplished by using the enclosed "Process of Determining Full Funding of Special Education Costs". **As outlined in the process, districts must send Kent ISD their regional billing amounts and unreimbursed special education costs by September 30, 2024.** The enclosed process details how this should be done. Please remember these costs are prior year (2023-24 school year).

Please note that the fall Act 18 payments (both September and October) are based on 2023-24 FTE and free/reduced priced lunch information from the April 2024 payment. When we make the final payment for 2024-25 in April 2025 we will use the current year data.

Should you have any questions, or if you do not feel that the data for your district is not correct, please contact Mark Higgins or myself..

KP/kg

Attachments

cc: Superintendents
Special Education Directors

	Actual 23-24	Estimated 24-25	
Increase			8.00%
Base All Spec Ed Programs	100,521,289	108,562,992	
All Special Ed Programs	<u>100,521,289</u>	<u>108,562,992</u>	
Center Programs	26,694,351	28,829,899	
Autism Classroom Prgms	9,563,571	10,455,782	
Local Programs	64,263,376	69,277,311	
All Special Ed Programs	<u>100,521,298</u>	<u>108,562,992</u>	
			23-24 and 24-25 Difference
			2,135,548
			892,211
			<u>5,013,935</u>
			<u>8,041,694</u>
			Cumulative Percent
Sept-24 estimated		20,000,000	18.42%
Oct-24 estimated		61,422,244	75.00%
April-25 estimated		<u>27,140,748</u>	100.00%
		<u>108,562,992</u>	

Vend #	School District	C	D	E	F	G	H	I	K
		From Center Distribution	From Autism Distribution	From Local Distribution	Sum (C : E)	100% Col F		Sum (G-H)	Col I or Col O (see * note)
		Estimated 24-25 Distribution --Center Programs	Estimated 24-25 Distribution --Autism Classrm Pgms	Estimated 24-25 Distribution --Local Programs	Estimated 24-25 Distribution All Programs	Cumulative Payment as of Final 24-25 18.42%	Previous Payments 2024-25	Proposed Initial 24-25 Payment	Actual Initial 24-25 Payment
2364	Byron Center		86,306	2,752,588	2,838,894	522,995	-	522,995	522,995
2452	Caledonia		929,388	3,005,978	3,935,366	724,992	-	724,992	724,992
2727	Cedar Springs		442,100	2,099,163	2,541,263	468,164	-	468,164	468,164
3375	Comstock Park			1,280,919	1,280,919	235,977	-	235,977	235,977
4781	East Grand Rapids		202,979	1,661,067	1,864,045	343,403	-	343,403	343,403
5725	Forest Hills		880,375	5,318,370	6,198,745	1,141,963	-	1,141,963	1,141,963
6390	Godfrey-Lee			1,353,465	1,353,465	249,342	-	249,342	249,342
6411	Godwin Heights		795,134	1,661,852	2,456,987	452,638	-	452,638	452,638
6710	Grand Rapids		2,548,159	11,058,840	13,606,999	2,506,747	-	2,506,747	2,506,747
6859	Grandville		882,506	3,575,641	4,458,146	821,301	-	821,301	821,301
8791	Kelloggsville		107,403	1,806,827	1,914,230	352,649	-	352,649	352,649
8862	Kenowa Hills		604,409	2,050,029	2,654,437	489,013	-	489,013	489,013
8900	Kent City			902,759	902,759	166,311	-	166,311	166,311
9056	Kentwood		2,260,738	7,238,634	9,499,372	1,750,020	-	1,750,020	1,750,020
9785	Lowell			2,161,741	2,161,741	398,246	-	398,246	398,246
12386	Northview			2,157,560	2,157,560	397,476	-	397,476	397,476
14162	Rockford		436,058	4,562,874	4,998,933	920,928	-	920,928	920,928
15341	Sparta			1,660,374	1,660,374	305,882	-	305,882	305,882
16070	Thornapple Kellogg		280,228	2,063,009	2,343,237	431,683	-	431,683	431,683
17911	Wyoming			3,091,983	3,091,983	569,620	-	569,620	569,620
49541	Byron Center Charter			127,828	127,828	23,549	-	23,549	23,549
21979	Chandler Woods			477,874	477,874	88,036	-	88,036	88,036
2515	Covenant House Acad.			193,520	193,520	35,651	-	35,651	35,651
36222	Creative Technology			210,286	210,286	38,740	-	38,740	38,740
18892	Cross Creek			536,188	536,188	98,779	-	98,779	98,779
7261	Excel Charter			563,635	563,635	103,836	-	103,836	103,836
4580	Gerald Dawkins Academy			53,388	53,388	9,835	-	9,835	9,835
6503	GR Child's Discovery			188,337	188,337	34,696	-	34,696	34,696
2719	Grand River Prep			480,590	480,590	88,537	-	88,537	74,865*
2030	Hope Acad of W MI			270,446	270,446	49,823	-	49,823	49,823
30234	Knapp			344,249	344,249	63,419	-	63,419	63,419
10268	Lighthouse Academy			310,682	310,682	57,235	-	57,235	57,235
11084	New Branches			290,035	290,035	53,432	-	53,432	53,432
2324	NexTech			107,541	107,541	19,812	-	19,812	19,812
4406	PrepNet Virtual Academy			73,479	73,479	13,537	-	13,537	13,537
34921	Ridge Park			410,941	410,941	75,706	-	75,706	75,706
2205	River City Scholars			248,204	248,204	45,725	-	45,725	45,725
42796	Vanguard			569,264	569,264	104,873	-	104,873	104,873
48012	Vista			549,251	549,251	101,186	-	101,186	101,186
3711	Walker			496,781	496,781	91,519	-	91,519	91,519
1910	Wellspring Prep HS			215,609	215,609	39,721	-	39,721	39,721
31683	WMA-Environment			483,928	483,928	89,151	-	89,151	89,151
1886	West Mich Aviation			356,239	356,239	65,628	-	65,628	65,628
45532	Wm Abncy Academy			255,342	255,342	47,040	-	47,040	47,040
	Center Programs	28,829,899		-	28,829,899	5,311,184	-	5,311,184	5,311,184***
	Total	28,829,899	10,455,782	69,277,311	108,562,992	20,000,000	0	20,000,000	19,986,328

Estimated 24-25 Amount 28,829,899 10,455,782 69,277,311 108,562,992 81,422,244 27,140,748

- * September payment is calculated at 76% of 22-23 4096
- ** Estimated Gerald Dawkins SE-4096 for 23-24 (first year)
- *** This amount will be used by Kent ISD to cover the expenses of the Center Programs

Kent Intermediate School District Act 18 Distribution -- Center Programs

	23-24	Estimated 24-25
Increase (Decrease)		8.00%
Total Center Programs	<u>26,694,351</u>	<u>28,829,899</u>

	23-24		23-24		Estimated		24-25		Actual	
	23-24 Distribution	Blended FTE	23-24 Amt/FTE	23-24 Blended FTE	24-25 Distribution	24-25 Blended FTE	24-25 Blended FTE	24-25 Blended FTE	24-25 Blended FTE	24-25 Actual per FTE
Increase (Decrease)					8.00%	1.36%				
Total Autism Classroom Program	<u>9,563,571</u>	<u>396.44</u>			<u>10,455,782</u>	<u>401.84</u>			<u>\$ 26,638</u>	
Byron Center					\$ 86,306	5.40			\$ 15,983	
Caledonia	\$ 860,544	34.89	\$ 24,665		\$ 929,388	34.89			\$ 26,638	
Cedar Springs	\$ 390,745	18.86	\$ 20,718		\$ 442,100	18.86			\$ 23,441	
East GR	\$ 187,943	7.62	\$ 24,665		\$ 202,979	7.62			\$ 26,638	
Forest Hills	\$ 815,162	33.05	\$ 24,665		\$ 880,375	33.05			\$ 26,638	
Godwin	\$ 736,235	29.85	\$ 24,665		\$ 795,134	29.85			\$ 26,638	
Grand Rapids	\$ 2,359,406	95.66	\$ 24,665		\$ 2,548,159	95.66			\$ 26,638	
Grandville	\$ 817,135	33.13	\$ 24,665		\$ 882,506	33.13			\$ 26,638	
Kelloggsville	\$ 93,232	6.30	\$ 14,799		\$ 107,403	6.30			\$ 17,048	
Kenowa Hills	\$ 559,638	22.69	\$ 24,665		\$ 604,409	22.69			\$ 26,638	
Kentwood	\$ 2,093,276	84.87	\$ 24,665		\$ 2,260,738	84.87			\$ 26,638	
Rockford	\$ 403,758	16.37	\$ 24,665		\$ 436,058	16.37			\$ 26,638	
Thornapple Kellogg	\$ 246,497	13.15	\$ 18,745		\$ 280,228	13.15			\$ 21,310	
	<u>9,563,571</u>	<u>396.44</u>			<u>\$10,455,782</u>	<u>401.84</u>				

	B	C	D	E
			10% Col B, 90% Col C	Col D less Non- Res FTE
District	Feb-23 Audited FTE*	Oct-23 Audited FTE*	23-24 Blended	23-24 Blend - Nonresident
Byron Center	4,419.12	4,505.95	4,497.27	4,492.27
Caledonia	4,846.18	4,991.64	4,977.10	4,973.54
Cedar Springs	3,170.17	3,098.86	3,105.99	3,085.99
Comstock Park	1,745.71	1,760.83	1,759.32	1,752.32
East Grand Rapids	2,946.41	2,937.54	2,938.43	2,938.43
Forest Hills	9,204.59	9,063.79	9,077.87	9,072.87
Godfrey-Lee	1,627.85	1,721.08	1,711.76	1,707.76
Godwin Heights	1,957.93	1,975.60	1,973.83	1,971.83
Grand Rapids	13,599.18	13,780.27	13,762.16	13,758.64
Grandville	5,455.20	5,470.51	5,468.98	5,456.64
Kelloggsville	2,219.24	2,227.74	2,226.89	2,219.89
Kenowa Hills	2,955.34	2,921.69	2,925.05	2,906.05
Kent City	1,277.25	1,236.09	1,240.21	1,231.21
Kentwood	9,220.23	9,362.47	9,348.24	9,346.24
Lowell	3,491.44	3,454.58	3,458.26	3,424.26
Northview	3,015.93	3,124.38	3,113.53	3,109.53
Rockford	7,753.94	7,658.65	7,668.18	7,666.18
Sparta	2,407.27	2,407.51	2,407.49	2,391.49
Thornapple Kellogg	3,158.47	3,144.49	3,145.89	3,127.89
Wyoming	3,876.87	3,809.69	3,816.41	3,816.41
Byron Center Charter	190.94	190.97	190.96	183.96
Chandler Woods	771.00	749.51	751.66	743.66
Covenant High School	236.13	234.51	234.67	234.67
Creative Technologies	313.29	313.27	313.27	300.27
Cross Creek	778.00	807.00	804.10	799.10
Excel Charter	782.00	782.36	782.32	778.32
Gerald Dawkins Academy	-	62.72	62.72	62.72
GR Child's Discovery	282.50	285.00	284.75	284.75
Grand River Prep	578.33	629.68	624.54	623.54
Hope Acad of W MI	337.60	312.18	314.72	314.72
Knapp	553.00	426.29	438.96	437.96
Lighthouse Academy	393.21	465.52	458.29	368.08
New Branches	350.00	358.30	357.47	357.47
NexTech	122.00	132.11	131.10	130.10
PrepNet Virtual Academy	1,386.74	1,125.42	1,151.55	98.77
Ridge Park	486.00	504.69	502.82	497.82
River City Scholars	337.00	289.86	294.57	293.57
Vanguard	782.00	785.71	785.34	782.34
Vista	617.00	658.19	654.07	652.07
Walker	693.50	715.20	713.03	705.03
Wellspring Prep HS	294.36	282.30	283.51	281.51
WMA-Environmental	691.68	666.64	669.15	664.15
West Mich Aviation	600.00	603.92	603.53	578.53
Wm Abney Academy	352.00	289.21	295.49	295.49
Total	100,276.60	100,323.92	100,325.45	98,918.04

	B Blended-Col E	C Col B * F/R %	D Col B + 60% Col C	E % of Total % of Total	F Col E * Total Alloc	G Col F
School District	Audited 23-24 Blended Enrollment	5 Yr Average F/R Lunch Eligible Students	23-24 Weighted Enrollment	% of 23-24 Wtd Enrlmt	23-24 Weighted Enrollment	24-25 Total Local Program Distribution
Byron Center	4,492.27	995.86	5,089.79	3.97%	2,752,588	2,752,588
Caledonia	4,973.54	974.65	5,558.33	4.34%	3,005,978	3,005,978
Cedar Springs	3,085.99	1,325.93	3,881.55	3.03%	2,099,163	2,099,163
Comstock Park	1,752.32	1,027.03	2,368.54	1.85%	1,280,919	1,280,919
East Grand Rapids	2,938.43	221.73	3,071.47	2.40%	1,661,067	1,661,067
Forest Hills	9,072.87	1,268.81	9,834.16	7.68%	5,318,370	5,318,370
Godfrey-Lee	1,707.76	1,324.87	2,502.68	1.95%	1,353,465	1,353,465
Godwin Heights	1,971.83	1,835.15	3,072.92	2.40%	1,661,852	1,661,852
Grand Rapids	13,758.64	11,150.29	20,448.81	15.96%	11,058,840	11,058,840
Grandville	5,456.64	1,925.08	6,611.69	5.16%	3,575,641	3,575,641
Kelloggsville	2,219.89	1,868.50	3,340.99	2.61%	1,806,827	1,806,827
Kenowa Hills	2,906.05	1,474.40	3,790.69	2.96%	2,050,029	2,050,029
Kent City	1,231.21	730.13	1,669.29	1.30%	902,759	902,759
Kentwood	9,346.24	6,731.10	13,384.90	10.45%	7,238,634	7,238,634
Lowell	3,424.26	955.00	3,997.26	3.12%	2,161,741	2,161,741
Northview	3,109.53	1,466.66	3,989.53	3.11%	2,157,560	2,157,560
Rockford	7,666.18	1,284.99	8,437.17	6.59%	4,562,874	4,562,874
Sparta	2,391.49	1,131.16	3,070.19	2.40%	1,660,374	1,660,374
Thornapple Kellogg	3,127.89	1,144.67	3,814.69	2.98%	2,063,009	2,063,009
Wyoming	3,816.41	3,168.25	5,717.36	4.46%	3,091,983	3,091,983
Byron Center Charter	183.96	87.34	236.37	0.18%	127,828	127,828
Chandler Woods	743.66	233.29	883.63	0.69%	477,874	477,874
Covenant House Acad	234.67	205.28	357.84	0.28%	193,520	193,520
Creative Technology	300.27	147.61	388.84	0.30%	210,286	210,286
Cross Creek	799.10	320.60	991.46	0.77%	536,188	536,188
Excel Charter	778.32	439.82	1,042.21	0.81%	563,635	563,635
Gerald Dawkins Acad	62.72	60.00	98.72	0.08%	53,388	53,388
GR Child's Discovery	284.75	105.84	348.25	0.27%	188,337	188,337
Grand River Prep	623.54	441.86	888.66	0.69%	480,590	480,590
Hope Acad of W MI	314.72	308.93	500.08	0.39%	270,446	270,446
Knapp	437.96	330.98	636.55	0.50%	344,249	344,249
Lighthouse Academy	368.08	344.00	574.48	0.45%	310,682	310,682
New Branches	357.47	298.05	536.30	0.42%	290,035	290,035
NexTech	130.10	114.59	198.85	0.16%	107,541	107,541
PrepNet Virtual	98.77	61.83	135.87	0.11%	73,479	73,479
Ridge Park	497.82	436.75	759.87	0.59%	410,941	410,941
River City Scholars	293.57	275.64	458.95	0.36%	248,204	248,204
Vanguard	782.34	450.47	1,052.62	0.82%	569,264	569,264
Vista	652.07	605.91	1,015.62	0.79%	549,251	549,251
Walker	705.03	355.94	918.59	0.72%	496,781	496,781
Wellspring Prep HS	281.51	195.29	398.68	0.31%	215,609	215,609
WMA-Environment	664.15	384.46	894.83	0.70%	483,928	483,928
West Mich Aviation	578.53	133.65	658.72	0.51%	356,239	356,239
Wm Abney Acad.	295.49	294.44	472.15	0.37%	255,342	255,342
Total	98,918.04	48,636.82	128,100.13	100.00%	69,277,311	69,277,311

Est Growth in Act 18
Amount to Allocate

8.00%

69,277,311

69,277,311

Column

- A The district's 23-24 Blended Enrollment (Feb '23 x 10%) + (Fall '23 x 90%)
- B The district's five year average number of students eligible for Free and Reduced Breakfast & Lunch (Free App + Reduced App)
- C (Column A x 1.0) + (Column B x 0.6)
- D The district's percentage of Kent ISD 2023-24 Blended Enrollment (District's column C / Total column C)
- E District's percent of blended enrollment x Amount to be distributed using blended enrollment
(Curr Year Column D) x 69,277,311
- F Total Local Program Distribution

Process for Determining Full Funding of Special Education Costs

Act 18 funds must be used for special education expenditures. Because of this, districts cannot receive more funding than expenditures. Each October Kent ISD will calculate the total special education revenue and expenditures for each district to determine if they have been overfunded the previous school year. If a district is "over funded", their Act 18 payout will be adjusted accordingly. This adjustment will be made the following fiscal year, in October. This delay is necessary because the SE-4096 for the previous fiscal year is not available until September of the following year. The following formula will be used to determine full funding:

Revenue:

- Act 18
- Program Tuition
- State:
 - Full Foundation Grant (51a2)
 - Additional Payment (51a)
 - Special Education Foundation Payment (51e)
 - Special Education Millage Equalization 56(7)
 - Transportation Reimbursement
 - FICA/Retirement Reimbursement
 - Itinerant Reimbursement
- Federal: IDEA
- Other Special Education Revenue

Expenditures:

- SE-4096 (instructional)
- SE-4094 (transportation)
- Federal: IDEA
- Itinerant Costs
- Physical Therapist Costs
- Center Program Tuition
- Regional Billings (see below)
- Unreimbursed Special Education Costs (consult with Kent ISD for allowable unreimbursed costs)

All of the above revenue and expenditure figures are available to Kent ISD to complete this calculation except regional billings and unreimbursed SE costs. To obtain this information, Kent ISD requests that when districts submit their SE-4096 to Kent ISD each September, a separate sheet be included with the following information:

Page Two

Regional Billings (both revenue and expenditure):

District you billed or were billed from

Program (i.e. EI, LD)

Dollar amount

Unreimbursed Special Education Costs:

The SE-4096 limits certain special education expenditures. For example, a special education director's secretary working 40% in special education and 60% in general education. Do not list expenditures that have been claimed by another local district on their SE-4096. Information that is needed:

Description of the expenditure (secretary)

Dollar amount

Reason it is not allowable on SE-4096

As mentioned above, this documentation should be included when you submit your SE-4096. No documentation will be accepted after October 1st. For assistance in determining unreimbursed special education costs, consult with Kent ISD. The Kent ISD will randomly audit these expenditures.

KP/kg

9/11/23