

Resolved, That the General Education appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$693,715 with the following adjustments.

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	3,051,920	(8,120)	3,043,800
0119	0119 PENALTY/INTEREST DELQ TAX	4,700	(100)	4,600
0128	0128 REVENUE IN LIEU OF TAXES	20,200	2,000	22,200
0129	0129 OTHER TAXES	1,557,396	(36,000)	1,521,396
0151	0151 EARNINGS ON INVEST & DEPO	1,140,000	(20,000)	1,120,000
0191	0191 RENTALS	15,000	(3,525)	11,475
0192	0192 PRIVATE CONTRIBUTIONS	185,953	2,500	188,453
0199	0199 MISCELLANEOUS LOCAL REVEN	434,490	(13,851)	420,639
0212	0212 RESTRICTED REVENUES	316,173	21	316,194
0311	0311 STATE-UNRESTRICTED	3,019,697	-	3,019,697
0312	0312 STATE-RESTRICTED	109,848,999	1,293,264	111,142,263
0315	0315 STATE-RESTR-SUBGRANT	222,669	2,022	224,691
0321	0321 STATE-PMTS IN LIEU OF TAX	44,106	-	44,106
0413	0413 FED-RESTRICTED	159,949	-	159,949
0414	0414 FED-RESTR-THRU MI	5,246,100	(2,078,211)	3,167,889
0415	0415 FED-RESTR-THRU OTH GOVT	41,315	97,138	138,453
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0419	0419 FED-OTHER REVENUE	1,376,157	3,463	1,379,620
0511	0511 TUITION FROM OTHER PUBLIC S	65,000	82,440	147,440
0518	0518 COMP RCD IN PMNT OF SER T	513,110	(3,232)	509,878
0519	0519 OTH DISTRI RCVD FR OTH PU	108,105	1,383	109,488
0611	0611 FUND MOD-FR FUND 11 GEN	189,035	44,352	233,387
0622	0622 FUND MOD-FR FUND 22	1,592,497	(13,774)	1,578,723
0626	0626 FUND MOD-FR FUND 26 CTE	3,328,112	(45,485)	3,282,627
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

132,480,683

(693,715)

131,786,968

EXPENSES - Decreased the estimated expenses by \$94,862

	EXPENSES	December Amended Budget	Change	April Amended Budget
0	113 HIGH SCHOOL	365,525	59,011	424,536
118	118 PRE-SCHOOL	48,809,427	768,520	49,577,947
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	2,042	-	2,042
125	125 COMPENSATORY EDUCATION	32,578	9,051	41,629
127	127 VOCATIONAL EDUCATION	702	-	702
131	131 BASIC ADULT/CONTINUING EDUC	764,563	28,216	792,779
132	132 SECONDARY ADLT/CONTINUING EDU	351,401	41,668	393,069
135	135 OCCUPA TRAIN/UPGRADING RET	204,143	90,938	295,081
211	211 TRUANCY/ABSENTEEISM SERVIC	446,500	(2,679)	443,821
212	212 GUIDANCE SERVICES	2,476,577	128,646	2,605,223
213	213 HEALTH SERVICES	112,570	(4,503)	108,067
214	214 PSYCHOLOGICAL SERVICES	-	-	-
215	215 SPEECH PATHOLOGY/AUDIOLOG	-	-	-
216	216 SOCIAL WORK SERVICES	107,836	(78,816)	29,020
217	217 VISUAL AID SERVICES	-	-	-
219	219 OTHER PUPIL SUPPORT SERVIC	3,000	-	3,000
221	221 IMPROVEMENT OF INSTRUCTION	14,912,975	(99,103)	14,813,872
222	222 EDUCATIONAL MEDIA SERVICES	600	(250)	350
225	225 TECHNOLOGY ASSISTED INSTRU	482,057	(14,426)	467,631
226	226 SUPERVIS/DIR OF INSTRUCT S	2,982,072	65,498	3,047,570
227	227 ACADEMIC STUDENT ASSESSMENT	224,189	11,456	235,645
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	579,002	199,547	778,549
232	232 EXECUTIVE ADMINISTRATION	786,568	42,893	829,461
233	233 GRANT WRITER/GRANT PROCURE	224,881	1,939	226,820
249	249 OTHER SCHOOL ADMINISTRATION	550	450	1,000
252	252 FISCAL SERVICES	768,733	32,863	801,596
257	257 INTERNAL SERVICES	125,413	604	126,017
259	259 OTHER BUSINESS SERVICES	76,286	1,638	77,924
261	261 OPERATING BUILDING SERVICE	1,920,883	(67,579)	1,853,304
266	266 SECURITY SERVICES	598,688	973	599,661
271	271 PUPIL TRANSPORTATION SERVI	146,429	340,208	486,637
281	281 PLAN RESEARCH DEVELOP & EV	1,308,134	(148,512)	1,159,622
282	282 COMMUNICATION SERVICES	1,247,726	110,297	1,358,023
283	283 STAFF/PERSONNEL SERVICES	792,975	31,583	824,558
284	284 SUPPORT SERVICES TECHNOLOG	356,685	121,501	478,186
285	285 PUPIL ACCOUNTING	779,387	(82,171)	697,216
289	289 OTHER CENTRAL SERVICES	547,144	1,926	549,070
311	311 COMMUNITY SERVICES DIRECTI	555,445	(25,162)	530,283
321	321 COMMUNITY RECREATION	-	-	-
331	331 COMMUNITY ACTIVITIES	3,549,489	(1,865,741)	1,683,748
361	361 WELFARE ACTIVITIES	93,783	394	94,177
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	23,934,219	(868,215)	23,066,004
445	445 PAYMENTS TO NOT FOR PROFIT	20,185,074	1,224,674	21,409,748
452	452 SITE IMPROVEMENT SERVICES	20,000	(10,000)	10,000
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	282,819	(127,904)	154,915
611	611 FUND MODIFICATIONS	189,035	44,352	233,387
621	621 FUND MOD-TO FUND 21 SE CEN	216,667	7,653	224,320
626	626 FUND MODIFICATIONS	792,600	(28,300)	764,300
627	627 FUND MODIFICATIONS	491,000	(38,000)	453,000
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

Total Expenses 134,348,372 (94,862) 134,253,510

GENERAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	9,712,633
2025-26 Revenue	+	<u>131,786,968</u>
Total Available	\$	141,499,601
2025-26 Expenditures	-	<u>\$ 134,253,510</u>
Estimated 6/30/25 Balance	\$	<u>7,246,091</u>

Note: Calculations for 2025-26 assume a millage rate of 0.0841 mills for the general fund.

Fund Balance History

June 30, 2022	\$	6,450,905	(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	\$	7,246,091	(Estimated)

KP/kg
4/13/2026

**Three Year Trend Analysis
GENERAL FUND**

Year ending:	2024-25	2025-26	2025-26	2025-26	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	6,968,673	6,084,988	6,725,832	6,648,757	-1.15%
State sources	62,480,399	70,881,317	113,135,471	114,430,757	1.14%
Federal sources	5,339,771	5,530,658	6,823,521	4,845,911	-28.98%
Interdistrict	779,142	751,926	686,215	766,806	11.74%
Total revenues	75,567,985	83,248,889	127,371,039	126,692,231	-0.53%
Expenditures:					
Instruction:					
Basic programs	13,307,618	14,706,006	49,174,952	50,002,483	1.68%
Student instruc & added needs	38,700	82,562	35,322	44,373	25.62%
Adult continuing ed	1,219,496	1,280,888	1,320,107	1,480,929	12.18%
Supporting services:					
Pupil services	2,722,214	3,025,747	3,146,483	3,189,131	1.36%
Instructional staff	14,279,035	16,719,852	18,601,893	18,565,068	-0.20%
General administration	1,165,828	1,571,487	1,590,451	1,834,830	15.37%
School administration	5,390	550	550	1,000	81.82%
Business services	833,290	866,106	970,432	1,005,537	3.62%
Operation and maintenance	1,993,373	2,186,785	2,519,571	2,452,965	-2.64%
Transportation services	515,283	641,903	146,429	486,637	232.34%
Central services	5,579,167	5,033,978	5,032,051	5,066,675	0.69%
Other services	-	-	-	-	-
Community services	1,960,060	3,743,115	4,198,717	2,308,208	-45.03%
Interdistrict transactions	34,156,954	35,054,328	44,119,293	44,475,752	0.81%
Capital outlay	-	-	20,000	10,000	-50.00%
Debt service	309,489	231,824	282,819	154,915	-45.22%
Total expenditures	78,085,897	85,145,131	131,159,070	131,078,503	-0.06%
Revenue over (under) expenditures	(2,517,912)	(1,896,242)	(3,788,031)	(4,386,272)	15.79%
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	4,861,350	-1.20%
Transfer out	(2,857,489)	(2,997,577)	(3,000,267)	(2,941,620)	-1.95%
Total other financing uses	2,157,943	1,723,781	1,920,342	1,919,730	-0.03%
Net change in fund balances	(359,969)	(172,461)	(1,867,689)	(2,466,542)	
Ending Year Fund Balance	9,712,633	9,540,172	7,844,944	7,246,091	-7.63%

**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
2025-26 is amended as follows:

REVENUE: Estimated revenue decreased by \$261,819 with the following adjustments.

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	122,898,240	(322,720)	122,575,520
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	189,900	(6,350)	183,550
0128	0128 REVENUE IN LIEU OF TAXES	620,300	63,350	683,650
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,659,000	78,000	2,737,000
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	12,399,455	1,214,690	13,614,145
0191	0191 Rentals	20,000		20,000
0192	0192 PRIVATE CONTRIBUTIONS	51,126	97,927	149,053
0199	0199 MISCELLANEOUS LOCAL REVEN	181,630	68,185	249,815
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	65,225,068	(2,018,565)	63,206,503
0315	0315 STATE-RESTR-SUBGRANT	-	-	-
0317	0317 STATE-RESTR-THRU ISD/SCH	80,000	-	80,000
0321	0321 STATE-PMTS IN LIEU OF TAX	1,776,435	-	1,776,435
0414	0414 FED-RESTR-THRU MI	35,152,210	916,320	36,068,530
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	3,299,100	(3,111,481)	187,619
0512	0512 TRANSPORT PMNTS FR OTH PU	23,920,245	2,923,206	26,843,451
0518	0518 COMP RCD IN PMNT OF SER T	-	-	-
0519	0519 OTH DISTRI RCVD FR OTH PU	2,543,434	(173,291)	2,370,143
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	1,982,622	36,833	2,019,455
0611	0611 FUND MOD-FR FUND 11 GEN	216,667	7,653	224,320
0621	0621 FUND MOD-FR FUND 21 SE CE	292,643	(32,030)	260,613
0622	0622 FUND MOD-FR FUND 22 SPEC ED	31,075,446	(462)	31,074,984
0623	0623 FUND MOD-FR FUND 23 ENHANCE	273,746	(3,084.00)	270,662
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

304,857,267

(261,819)

304,595,448

EXPENSES - Estimated expenses increased by \$3,024,138

	Expense	December Amended Budget	Change	April Amended Budget
122	122 SPECIAL EDUCATION	37,282,463	(112,405)	37,170,058
212	212 GUIDANCE SERVICES	163,954	(1,236)	162,718
213	213 HEALTH SERVICES	9,901,546	(303,360)	9,598,186
214	214 PSYCHOLOGICAL SERVICES	1,217,807	6,055	1,223,862
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,993,905	(103,429)	6,890,476
216	216 SOCIAL WORK SERVICES	3,355,054	(42,727)	3,312,327
217	217 VISUAL AID SERVICES	620,453	(3,173)	617,280
218	218 TEACHER CONSULTANT	5,102,816	(26,210)	5,076,606
219	219 OTHER PUPIL SUPPORT SERVIC	2,350,944	20,173	2,371,117
221	221 IMPROVEMENT OF INSTRUCTION	3,301,549	(217,270)	3,084,279
225	225 TECHNOLOGY ASSISTED INSTRU	-	-	-
226	226 SUPERVIS/DIR OF INSTRUCT S	7,658,778	(41,980)	7,616,798
229	229 OTHER INSTRUCTIONAL STAFF	255,952	(4,213)	251,739
231	231 BOARD OF EDUCATION	67,500	6,000	73,500
241	241 OFFICE OF THE PRINCIPAL	287,921	(4,351)	283,570
252	252 FISCAL SERVICES	1,240,358	(33,379)	1,206,979
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	132,621	(9,762)	122,859
261	261 OPERATING BUILDING SERVICE	4,408,802	(73,817)	4,334,985
266	266 SECURITY SERVICES	184,334	29,787	214,121
271	271 PUPIL TRANSPORTATION SERVI	24,304,463	2,913,808	27,218,271
281	281 PLAN RESEARCH DEVELOP & EV	380,680	(348)	380,332
283	283 STAFF/PERSONNEL SERVICES	793,767	3,860	797,627
284	284 SUPPORT SERVICES TECHNOLOG	2,414,588	73,382	2,487,970
289	289 OTHER CENTRAL SERVICES	-	-	-
299	299 OTHER SUPPORT SERVICES	139,300	28,700	168,000
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	145,559,999	1,925,250	147,485,249
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	162,508	-	162,508
445	445 PAYMENTS TO NOT FOR PROFIT	2,304,608	(1,961,751)	342,857
455	455 BLDG ACQUIS & CONSTRUCT SE	-	-	-
456	456 BUILDING IMPROVEMENT SERVI	-	-	-
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	655,043	28,800	683,843
611	611 FUND MODIFICATIONS	1,592,497	(13,774)	1,578,723
621	621 FUND MOD-TO FUND 21 SE CEN	31,075,446	(462)	31,074,984
622	622 FUND MOD-TO FD 22 SE	292,643	(32,030)	260,613
626	626 FUND MODIFICATIONS	3,382,700	(11,000)	3,371,700
627	627 FUND MODIFICATIONS	126,000	(15,000)	111,000
641	641 FUND MOD-TO FUND 41 GEN CA	1,500,000	1,000,000	2,500,000
642	642 FUND MOD-TO FUND 42 SE CAP	10,000,000	-	10,000,000
	Total Expenses	309,215,999	3,024,138	312,240,137

SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	23,493,886
2025-26 Revenue	+	<u>304,595,448</u>
Total Available	\$	328,089,334
2025-26 Expenditures	-	<u>312,240,137</u>
Estimated 6/30/26 Balance	\$	<u><u>15,849,197</u></u>

Note: Calculations for 2025-26 assume a millage rate of 3.4866 mills for the general fund.

3.3866 mills - SE Operations
0.1000 mills - SE Cap Project
TOTAL 3.4866 mills

Fund Balance History

June 30, 2022	\$	16,403,358	(actual)
June 30, 2023	\$	14,574,998	(actual)
June 30, 2024	\$	18,003,444	(actual)
June 30, 2025	\$	23,493,886	(actual)
June 30, 2026	\$	15,849,197	(Estimated)

KP/kg
4/13/2026

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2024-25	2025-26	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	Apr Amend	
Revenue:					
Local sources	199,360	124,635	191,011	312,081	63.38%
State sources	37,824,349	36,481,723	35,612,215	35,780,871	0.47%
Federal sources	1,603,801	1,668,135	1,778,845	1,794,930	0.90%
Interdistrict	(167,585)	3,299,100	3,299,100	187,619	-94.31%
Total revenues	39,459,925	41,573,593	40,881,171	38,075,501	-6.86%
Expenditures:					
Instruction:					
Student instruc & added needs	36,555,975	38,499,575	37,090,197	36,978,093	0.30%
Supporting services:					
Pupil services	21,001,311	22,697,061	22,235,948	21,958,069	-1.25%
Instructional staff	5,127,217	6,473,304	6,502,357	6,381,379	-1.86%
General administration	-	-	-	-	-
School administration	192,181	178,525	193,767	190,321	-1.78%
Business services	2,790	3,043	3,043	3,190	4.83%
Operation and maintenance	4,306,787	4,643,557	4,358,701	4,313,997	-1.03%
Transportation services	157,671	112,600	162,674	154,214	5.20%
Central services	50,819	59,771	49,350	56,930	15.36%
Other services	143,622	139,900	139,300	168,000	20.60%
Community services	-	1,000	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	78,322	53,322	-31.92%
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	67,556,781	72,826,744	70,814,659	70,258,515	-0.79%
Revenue over (under) expenditures	(28,096,856)	(31,253,151)	(29,933,488)	(32,183,014)	7.52%
Other financing sources (uses)					
Transfer in	30,124,265	31,515,723	31,565,859	31,569,966	0.01%
Transfer out	(478,448)	(574,433)	(961,143)	(935,913)	-2.62%
Total other financing uses	29,645,817	30,941,290	30,604,716	30,634,053	0.10%
Net change in fund balances	1,548,961	(311,861)	671,228	(1,548,961)	
Ending Year Fund Balance	1,548,961	1,237,100	2,220,189	-	

**Three Year Trend Analysis
SPECIAL EDUCATION FUND**

Year ending:	2024-25	2025-26	2025-26	2025-26	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	132,844,633	136,429,205	138,828,640	139,900,652	0.77%
State sources	29,807,558	28,716,460	31,469,288	29,282,067	-6.95%
Federal sources	32,904,873	32,444,785	33,373,365	34,273,600	2.70%
Interdistrict	24,162,265	24,483,042	26,463,679	29,213,594	10.39%
Total revenues	219,719,329	222,073,492	230,134,972	232,669,913	1.10%
Expenditures:					
Instruction:					
Student instruc & added needs	95,695	211,161	192,266	191,965	-0.16%
Supporting services:					
Pupil services	7,026,712	7,596,419	7,470,531	7,294,503	-2.36%
Instructional staff	4,393,817	4,614,864	4,713,922	4,571,437	-3.02%
General administration	77,838	57,500	67,500	73,500	8.89%
School administration	91,563	95,926	94,154	93,249	-0.96%
Business services	1,301,627	1,379,309	1,369,936	1,326,648	-3.16%
Operation and maintenance	14,033	235,485	234,435	235,109	0.29%
Transportation services	22,741,943	22,582,974	24,141,789	27,064,057	12.10%
Central services	2,372,839	2,018,248	3,539,685	3,608,999	1.96%
Other services					
Community services	1,173	4,000	4,000	4,000	0.00%
Interdistrict transactions	143,454,440	143,748,478	147,948,793	147,937,292	-0.01%
Capital outlay	207,270	207,270	655,043	683,843	4.40%
Debt service	-	-	-	-	-
Total expenditures	181,778,950	182,751,634	190,432,054	193,084,602	1.39%
Revenue over (under) expenditures	37,940,379	39,321,858	39,702,918	39,585,311	-0.30%
Other financing sources (uses)					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	410,476	-	1,982,622	2,019,455	1.86%
Transfer in	253,448	333,433	292,643	260,613	-10.95%
Transfer out	(34,662,822)	(46,738,034)	(47,008,143)	(47,961,107)	2.03%
Total other financing uses	(33,998,898)	(46,404,601)	(44,732,878)	(45,681,039)	2.12%
Net change in fund balances	3,941,481	(7,082,743)	(5,029,960)	(6,095,728)	
Ending Year Fund Balance	21,944,925	14,862,182	16,914,965	15,849,197	-6.30%

Resolution for Adoption by the School Board of Kent Intermediate School District Amendment for Community Service Appropriation.

Resolved, That the Community Service appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$104,107 with the following adjustments.

Revenue		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	30,838,750	(81,000)	30,757,750
0119	0119 PENALTY/INTEREST DELQ TAX	47,600	(1,550)	46,050
0128	0128 REVENUE IN LIEU OF TAXES	204,100	20,850	224,950
0199	0199 MISCELLANEOUS LOCAL REVEN	14,858	0	14,858
0312	0312 STATE-RESTRICTED	435,200	(42,407)	392,793
0321	0321 STATE-PMTS IN LIEU OF TAX	-	-	-
Total Revenue		31,540,508	(104,107)	31,436,401

EXPENSES - Decrease the estimated expenses: \$104,107

Expense		December	Change	April Revised
259	259 OTHER BUSINESS SERVICES	16,824	257	17,081
411	411 PAYMNTS TO OTH P S IN MICH	31,249,938	(101,280)	31,148,658
621	621 FUND MOD-TO FUND 21 SE CEN	273,746	(3,084)	270,662
Total Expenses		31,540,508	(104,107)	31,436,401

COMMUNITY SERVICE FUND BALANCE

7/1/25 Beginning Balance	\$	-
2025-26 Revenue	+	<u>31,436,401</u>
Total Available	\$	31,436,401
2025-26 Expenditures	-	<u>\$ 31,436,401</u>
Estimated 6/30/26 Balance	\$	<u><u>-</u></u>

Note: Calculations for 2025-26 assume a millage rate of 0.8498 mills for the community service fund.

Fund Balance History

June 30, 2021	\$	-	(actual)
June 30, 2022	\$	-	(actual)
June 30, 2023	\$	-	(actual)
June 30, 2024	\$	-	(actual)
June 30, 2025	\$	-	(actual)
June 30, 2026	\$	-	(Estimated)

KP/kg
4/13/2026

**Three Year Trend Analysis
COMMUNITY SERVICE FUND**

	Year ending:	2024-25	2025-26	2025-26	2025-26	
		Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:						
Local sources		29,569,786	31,136,630	31,105,308	31,043,608	-0.20%
State sources		393,543	435,200	435,200	392,793	-9.74%
Total revenues		29,963,329	31,571,830	31,540,508	31,436,401	-0.33%
Expenditures:						
Supporting services:						
Business services		16,657	16,824	16,824	17,081	1.53%
Interdistrict transactions		29,686,319	31,280,982	31,249,938	31,148,658	-0.32%
Total expenditures		29,702,976	31,297,806	31,266,762	31,165,739	-0.32%
Revenue over (under) expenditures		260,353	274,024	273,746	270,662	-1.13%
Other financing sources (uses)						
Transfer in		-	-	-	-	-
Transfer out		(260,353)	(274,024)	(273,746)	(270,662)	-1.13%
Total other financing uses		(260,353)	(274,024)	(273,746)	(270,662)	-1.13%
Net change in fund balances		-	-	-	-	
Ending Year Fund Balance		-	-	-	-	

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

Resolved, That the Career Technical Education appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$23,565 with the following adjustments.

REVENUE		December Revised Budget	Change	April Revised Budget
0111	0111 PROPERTY TAX LEVY	30,156,430	(79,100)	30,077,330
0119	0119 PENALTY/INTEREST DELQ TAX	46,600	(1,600)	45,000
0128	0128 REVENUE IN LIEU OF TAXES	38,900	3,800	42,700
0131	0131 TUITION	177,372	-	177,372
0151	0151 EARNINGS ON INVEST & DEPO	1,230,000	70,000	1,300,000
0172	0172 MERCHANDISE SALES	180,950	(1,500)	179,450
0179	0179 OTH SCH ACT REV	-	5,838	5,838
0191	0191 RENTALS	7,911	-	7,911
0192	0192 PRIVATE CONTRIBUTIONS	9,858	6,214	16,072
0194	0194 ROOM RENTALS	31,294	(1,000)	30,294
0199	0199 MISCELLANEOUS LOCAL REVEN	199,913	(41,101)	158,812
0311	0311 STATE-UNRESTRICTED	-	28	28
0312	0312 STATE-RESTRICTED	6,087,413	(22,929)	6,064,484
0321	0321 STATE-PMTS IN LIEU OF TAX	436,217	-	436,217
0414	0414 FED-RESTR-THRU MI	1,583,644	-	1,583,644
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	170,500	5,818	176,318
0518	0518 COMP RCD IN PMNT OF SER T	31,187	2,695	33,882
0519	0519 OTH DISTRI RCVD FR OTH PU	-	-	-
0593	0593 PROCEEDS FR SALE CAPITAL	15,000	-	15,000
0594	0594 OTH FIN SOURCES-LEASES	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	-	65,781	65,781
0611	0611 FUND MOD-FR FUND 11 GEN	792,600	(28,300)	764,300
0621	0621 FUND MOD-FR FUND 21 SE CE	668,500	6,800	675,300
0622	0622 FUND MOD-FR FUND 22	2,714,200	(17,800)	2,696,400
0628	0628 FUND MOD-FR FUND 28 COOP	143,400	2,700	146,100

Total Revenue

44,721,889

(23,565)

44,698,233

EXPENSES - Increased the estimated expenses by \$98,978

	Expense	December Amended Budget	Change	April Amended Budget
127	127 VOCATIONAL EDUCATION	16,755,651	(54,377)	16,701,274
212	212 GUIDANCE SERVICES	1,017,867	(31,663)	986,204
213	213 HEALTH SERVICES	87,923		82,336
216	216 SOCIAL WORK SERVICES	106,350	(610)	105,740
218	218 TEACHER CONSULTANT	403,506	(47,101)	356,405
219	219 OTHER PUPIL SUPPORT SERVIC	66,325	(23,060)	43,265
221	221 IMPROVEMENT OF INSTRUCTION	2,343,334	45,186	2,388,520
225	225 TECHNOLOGY ASSISTED INSTRU	40,373	880	41,253
226	226 SUPERVIS/DIR OF INSTRUCT S	871,934	(45,098)	826,836
227	227 ACADEMIC STUDENT ASSESSMENT	107,663	9,850	117,513
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	58,000	-	58,000
232	232 EXECUTIVE ADMINISTRATION	-	-	-
241	241 OFFICE OF THE PRINCIPAL	1,546,217	(1,895)	1,544,322
252	252 FISCAL SERVICES	653,073	(2,919)	650,154
257	257 INTERNAL SERVICES	70,751	(3,343)	67,408
259	259 OTHER BUSINESS SERVICES	62,171	14,766	76,937
261	261 OPERATING BUILDING SERVICE	6,155,597	209,608	6,365,205
266	266 SECURITY SERVICES	532,312	29,648	561,960
271	271 PUPIL TRANSPORTATION SERVI	162,287	41,566	203,853
281	281 PLAN RESEARCH DEVELOP & EV	57,378	(158)	57,220
282	282 COMMUNICATION SERVICES	75,500		75,500
283	283 STAFF/PERSONNEL SERVICES	314,753	(1,761)	312,992
284	284 SUPPORT SERVICES TECHNOLOG	5,899,114	167,950	6,067,064
289	289 OTHER CENTRAL SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	251,358	(6,358)	245,000
445	445 PAYMENTS TO NOT FOR PROFIT	-	-	-
452	452 SITE IMPROVEMENT SERVICES	180,000	(150,000)	30,000
455	455 BLDG ACQUIS & CONSTRUCT SE	60,000	40,850	100,850
456	456 BUILDING IMPROVEMENT SERVI	385,132	(44,436)	340,696
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	303,319	11,938	315,257
611	611 FUND MODIFICATIONS	3,328,112	(45,485)	3,282,627
627	627 FUND MODIFICATIONS	126,000	(15,000)	111,000
628	628 TRANSFER TO COOP-NTH	300,000	-	300,000
646	641 FUND MOD-TO FUND 41 GEN CA	10,169,391	-	10,169,391
Total Expenses		52,491,391	98,978	52,584,782

CAREER TECHNICAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	25,306,980
2025-26 Revenue	+	44,698,233
 Total Available	 \$	 70,005,213
2025-26 Expenditures	-	52,584,782
 Estimated 6/30/26 Balance	 \$	 <u>17,420,431</u>

Note: Calculations for 2025-26 assume a millage rate of 0.9310 mills which would be split as follows:

	0.8310 mills - CTE Operations
	<u>0.1000 mills</u> - CTE Cap Projects
TOTAL	0.9310 mills

Fund Balance History

June 30, 2022	\$	14,120,401	(actual)
June 30, 2023	\$	15,909,570	(actual)
June 30, 2024	\$	21,193,354	(actual)
June 30, 2025	\$	25,306,980	(actual)
June 30, 2026	\$	17,420,431	(Estimated)

KP/kg
4/13/2026

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION FUND

Year ending:	2024-25	2025-26	2025-26	2025-26	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	30,819,221	31,983,125	32,079,228	32,040,779	-0.12%
State sources	7,479,519	6,749,844	6,523,630	6,500,729	-0.35%
Federal sources	1,401,589	1,531,144	1,583,644	1,583,644	0.00%
Interdistrict	193,933	170,087	201,687	210,200	4.22%
Total revenues	39,894,262	40,434,200	40,388,189	40,335,352	-0.13%
Expenditures:					
Instruction:					
Student instruc & added needs	16,021,632	15,473,665	16,755,651	16,701,274	0.32%
Adult continuing ed	-	-	-	-	-
Supporting services:					
Pupil services	1,730,026	1,824,746	1,681,971	1,573,950	-6.42%
Instructional staff	3,045,825	3,455,071	3,363,304	3,374,122	0.32%
General administration	47,598	58,000	58,000	58,000	0.00%
School administration	1,556,505	1,618,000	1,546,217	1,544,322	-0.12%
Business services	693,619	845,888	785,995	794,499	1.08%
Operation and maintenance	5,569,330	8,009,674	6,687,909	6,927,165	3.58%
Transportation services	95,103	94,001	162,287	203,853	25.61%
Central services	5,804,624	6,350,981	6,346,745	6,512,776	2.62%
Other services	-	-	-	-	-
Community services	-	-	-	-	-
Interdistrict transactions	254,498	244,750	251,358	245,000	2.53%
Capital outlay	545,649	25,000	625,132	471,546	24.57%
Debt service	414,289	300,100	303,319	315,257	3.94%
Total expenditures	35,778,698	38,299,876	38,567,888	38,721,764	0.40%
Revenue over (under) expenditures	4,115,564	2,134,324	1,820,301	1,613,588	-11.36%
Other financing sources (uses)					
Sale of capital assets	16,711	15,869	15,000	15,000	0.00%
Other financing sources	563,330	108,045	-	65,781	-
Prior period adjustment	-	-	-	-	-
Transfer in	3,469,734	3,682,200	4,318,700	4,282,100	-0.85%
Transfer out	(4,051,713)	(13,659,394)	(13,923,503)	(13,863,018)	-0.43%
Total other financing uses	(1,938)	(9,853,280)	(9,589,803)	(9,500,137)	-0.94%
Net change in fund balances	4,113,626	(7,718,956)	(7,769,502)	(7,886,549)	
Ending Year Fund Balance	25,306,980	17,588,024	17,537,478	17,420,431	-0.67%

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

Resolved, That the Cooperative Education appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Estimated revenue decreased by \$176,077 with the following adjustments.

Revenue		December Amended Budget	Change	April Amended Budget
0131	0131 TUITION	146,000	(106,000)	40,000
0151	0151 EARNINGS ON INVEST & DEPO	55,200	(1,200)	54,000
0199	0199 MISCELLANEOUS LOCAL REVEN	127,751	(51,106)	76,645
0312	0312 STATE-RESTRICTED	597,601	7,661	605,262
0511	0511 TUITION FROM OTHER PUBLIC	1,700,000	36,227	1,736,227
0518	0518 COMP RCD IN PMNT OF SER T	1,738,493	6,341	1,744,834
0611	0611 FUND MOD-FR FUND 11 GEN	491,000	(38,000)	453,000
0622	0622 FUND MOD-FR FUND 22	126,000	(15,000)	111,000
0626	0626 FUND MOD-FR FUND 26 CTE	426,000	(15,000)	411,000
Total Revenue		5,408,045	(176,077)	5,231,968

EXPENSES - Decreased the estimated expenses: \$122,131

Expense		December Amended Budget	Change	April Amended Budget
112	112 MIDDLE SCHOOL/JUNIOR HIGH	88,285	2,957	91,242
113	113 HIGH SCHOOL	1,638,070	(36,609)	1,601,461
119	119 SUMMER SCHOOL	149,550	6,425	155,975
127	127 VOCATIONAL EDUCATION	-	-	-
212	212 GUIDANCE SERVICES	489,310	4,051	493,361
213	213 HEALTH SERVICES	37,293		35,185
216	216 SOCIAL WORK SERVICES	52,888	(284)	52,604
221	221 IMPROVEMENT OF INSTRUCTION	2,500	1,650	4,150
226	226 SUPERVIS/DIR OF INSTRUCT S	17,001	(2,519)	14,482
241	241 OFFICE OF THE PRINCIPAL	311,008	(7,533)	303,475
252	252 FISCAL SERVICES	338,371	(18,060)	320,311
259	259 OTHER BUSINESS SERVICES	5,383	(1,077)	4,306
261	261 OPERATING BUILDING SERVICE	10,970	700	11,670
266	266 SECURITY SERVICES	147,054	1,372	148,426
282	282 COMMUNICATION SERVICES	681,584	(18,297)	663,287
284	284 SUPPORT SERVICES TECHNOLOG	1,771,251	(57,807)	1,713,444
299	299 OTHER SUPPORT SERVICES	3,500	200	3,700
626	626 FUND MODIFICATIONS	143,400	2,700	146,100
641	641 FUND MOD-TO FUND 41 GEN CA	-	-	-
Total Expenses		5,887,418	(122,131)	5,763,179

COOPERATIVE EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	3,135,446
2025-26 Revenue	+	<u>5,231,968</u>
Total Available	\$	8,367,414
2025-26 Expenditures	-	<u>\$ 5,763,179</u>
Estimated 6/30/26 Balance	\$	<u><u>2,604,235</u></u>

Fund Balance History

June 30, 2022	\$	2,900,877	(actual)
June 30, 2023	\$	2,825,369	(actual)
June 30, 2024	\$	3,197,155	(actual)
June 30, 2025	\$	3,135,446	(actual)
June 30, 2026	\$	2,604,235	(Estimated)

KP/kg
4/13/2026

**Three Year Trend Analysis
COOPERATIVE EDUCATION**

Year ending:	2024-25	2025-26	2025-26	2025-26	
	Actual	Original	Dec Amend	Apr Amend	% chg
Revenue:					
Local sources	328,144	379,551	328,951	170,645	-48.12%
State sources	747,373	635,648	597,601	605,262	1.28%
Federal sources	-	-	-	-	-
Interdistrict	3,530,879	3,644,440	3,438,493	3,481,061	1.24%
Total revenues	4,606,396	4,659,639	4,365,045	4,256,968	-2.48%
Expenditures:					
Instruction:					
Basic programs	1,868,395	1,799,151	1,875,905	1,848,678	1.45%
Supporting services:					
Pupil services	533,225	562,307	579,491	581,150	0.29%
Instructional staff	21,347	19,958	19,501	18,632	-4.46%
School administration	242,819	277,342	311,008	303,475	-2.42%
Business services	312,176	335,428	343,754	324,617	-5.57%
Operation and maintenance	149,921	231,125	158,024	160,096	1.31%
Transportation services	-	-	-	-	-
Central services	2,391,311	2,429,529	2,452,835	2,376,731	-3.10%
Other services	3,605	4,000	3,500	3,700	5.71%
Total expenditures	5,522,799	5,658,840	5,744,018	5,617,079	-2.21%
Revenue over (under) expenditures	(916,403)	(999,201)	(1,378,973)	(1,360,111)	-1.37%
Other financing sources (uses)					
Transfer in	982,600	1,066,448	1,043,000	975,000	-6.52%
Transfer out	(127,906)	(135,700)	(143,400)	(146,100)	1.88%
Total other financing uses	854,694	930,748	899,600	828,900	-7.86%
Net change in fund balances	(61,709)	(68,453)	(479,373)	(531,211)	
Ending Year Fund Balance	3,135,446	3,066,993	2,656,073	2,604,235	-1.95%

**Resolution for Adoption by the School Board of Kent Intermediate School District
Amendment for Student/School Activity Appropriation.**

Resolved, That the Student/School Activity appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: No estimated revenue increase or decrease by \$0.00 with the following adjustments.

Revenue		December Revised Budget	December Revisions	April Revised Budget
0151	0151 EARNINGS ON INVEST & DEPO	44,700	1,300	46,000
0179	0179 OTHER STUDENT ACTIVITY REVENUE	152,799	(1,504)	151,295
0312	0312 STATE-RESTRICTED	2,501	204	2,705

Total Revenue	200,000	-	200,000
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EXPENSES - Decrease the estimated expenses: \$5,000

Expense		December Revised Budget	December Revisions	April Revised Budget
296	296 STUDENT/SCHOOL ACTIVITY EXPEND	225,000	(5,000)	220,000

Total Expenses	225,000	(5,000)	220,000
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STUDENT/SCHOOL FUND BALANCE

7/1/25 Beginning Balance	\$	1,232,656
2025-26 Revenue	+	<u>200,000</u>
Total Available	\$	1,432,656
2025-26 Expenditures	-	<u>\$ 220,000</u>
Estimated 6/30/26 Balance	\$	<u><u>1,212,656</u></u>

Fund Balance History

June 30, 2022	\$	980,129	(actual)
June 30, 2023	\$	1,100,247	(actual)
June 30, 2024	\$	1,159,439	(actual)
June 30, 2025	\$	1,232,656	(actual)
June 30, 2026	\$	1,212,656	(Estimated)

KP/kg
4/13/2026

**Three Year Trend Analysis
STUDENT/SCHOOL ACTIVITY FUND**

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Dec Amend	2025-26 Apr Amend	% chg
Revenue:					
Local sources	252,688	195,950	197,499	197,295	0.10%
State sources	1,839	4,050	2,501	2,705	8.16%
Total revenues	254,527	200,000	200,000	200,000	0.00%
Expenditures:					
Supporting services:					
Transportation services	-	-	-	-	-
Other services	181,310	230,000	225,000	220,000	-2.22%
Total expenditures	181,310	230,000	225,000	220,000	-2.22%
Revenue over (under) expenditures	73,217	(30,000)	(25,000)	(20,000)	-20.00%
Other financing sources (uses)					
Prior period adjustment	-	-	-	-	-
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing uses	-	-	-	-	-
Net change in fund balances	73,217	(30,000)	(25,000)	(20,000)	
Ending Year Fund Balance	1,232,656	1,202,656	1,207,656	1,212,656	0.41%

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

Resolved, That the General Education Capital Project appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Increased estimated revenue by \$1,013,000 with the following adjustments.

Revenue		December Revised Budget	Change	April Revised Budget
0151	0151 EARNINGS ON INVEST & DEPO	42,000	13,000	55,000
0199	0199 MISCELLANEOUS LOCAL REVEN	22,748	-	22,748
0611	0611 FUND MOD-FR FUND 11 GEN	1,500,000	-	1,500,000
622	0622 FUND MOD-FR FUND 22	1,500,000	1,000,000	2,500,000
642	0642 FUND MOD-FR FUND 42 SE CA	85,535	-	85,535
646	0646 FUND MOD-FR FUND 46 CTE C	34,740	-	34,740
Total Revenue		3,185,023	1,013,000	4,198,023

EXPENSES - Increased the estimated expenses: \$1,024,202

Expense		December Revised Budget	Change	April Revised Budget
261	261 OPERATING BUILDING SERVICE	27,000	-	27,000
456	456 BUILDING IMPROVEMENT SERVI	3,212,411	1,083,894	4,296,305
459	459 OTH FACIL ACQUIS & CONSTR SERV	-	-	-
642	642 FUND MOD-TO FUND 42 SE CAP	287,993	-59,692	228,301
Total Expenses		3,527,404	1,024,202	4,551,606

GENERAL EDUCATION CAPITAL PROJECTS FUND BALANCE

7/1/25 Beginning Balance	\$	703,352
2025-26 Revenue	+	<u>4,198,023</u>
 Total Available	\$	4,901,375
2025-26 Expenditures	-	<u>4,551,606</u>
 Estimated 6/30/26 Balance	\$	<u>349,769</u>

Fund Balance History

June 30, 2022	\$	1,702,849	(actual)
June 30, 2023	\$	981,054	(actual)
June 30, 2024	\$	2,104,431	(actual)
June 30, 2025	\$	703,352	(actual)
June 30, 2026	\$	349,769	(Estimated)

KP/kg
4/13/2026

Three Year Trend Analysis
GENERAL EDUCATION CAPITAL PROJECTS

	Year ending:	2024-25	2025-26	2025-26	2025-26	% chg
		Actual	Original	Dec Amend	Apr Amend	
Revenue:						
Local sources		75,163	56,700	64,748	77,748	20.08%
Total revenues		75,163	56,700	64,748	77,748	20.08%
Expenditures:						
Capital outlay		4,321,728	2,788,134	3,239,411	4,323,305	33.46%
Total expenditures		4,321,728	2,788,134	3,239,411	4,323,305	33.46%
Revenue over (under) expenditures		(4,246,565)	(2,731,434)	(3,174,663)	(4,245,557)	33.73%
Other financing sources (uses)						
Transfer in		3,301,754	3,000,000	3,120,275	4,120,275	32.05%
Transfer out		(456,268)	(268,535)	(287,993)	(228,301)	20.73%
Total other financing uses		2,845,486	2,731,465	2,832,282	3,891,974	37.41%
Net change in fund balances		(1,401,079)	31	(342,381)	(353,583)	
Ending Year Fund Balance		703,352	703,383	360,971	349,769	-3.10%

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

Resolved, That the Special Education Capital Projects appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$ 44,831 with the following adjustments.

Revenue		December Revised Budget	December Revisions	April Revised Budget
0111	0111 PROPERTY TAX LEVY	3,628,830	(9,530)	3,619,300
0119	0119 PENALTY/INTEREST DELQ TAX	5,600	(200)	5,400
0128	0128 REVENUE IN LIEU OF TAXES	23,900	2,500	26,400
0151	0151 EARNINGS ON INVEST & DEPO	238,000	27,000	265,000
0199	0199 MISCELLANEOUS LOCAL REVEN	99,887	-	99,887
0312	0312 STATE-RESTRICTED	50,700	(4,909)	45,791
0321	0321 STATE PAYMENT IN LIEU OF	52,027	-	52,027
0622	0622 FUND MOD-FR FUND 22	10,000,000	-	10,000,000
0641	0641 FUND MOD-FR FUND 41 GE CA	287,993	(59,692)	228,301
Total Revenue		14,386,937	(44,831)	14,342,106

EXPENSES - Decreased the estimated expenses: \$159,953

Expense		December Revised Budget	December Revisions	April Revised Budget
259	259 OTHER BUSINESS SERVICES	2,231	49	2,280
261	261 OPERATING BUILDING SERVICE	-	49,000	49,000
452	452 SITE IMPROVEMENT SERVICES	1,647,882	(459,595)	1,188,287
456	456 BUILDING IMPROVEMENT SERVI	4,323,730	(116,466)	4,207,264
459	459 OTH FACIL ACQUIS & CONSTR	495,331	367,059	862,390
641	641 FUND MOD-TO FUND 41 GEN CA	85,535	-	85,535
Total Expenses		6,554,709	(159,953)	6,394,756

SPECIAL EDUCATION CAPITAL PROJECTS FUND BALANCE

7/1/25 Beginning Balance	\$	6,233,020
2025-26 Revenue	+	14,342,106
 Total Available	 \$	 20,575,126
2025-26 Expenditures	-	6,394,756
 Estimated 6/30/26 Balance	 \$	 <u><u>14,180,370</u></u>

Milage Levy History

2022-23	2023-24	2024-25
.1 mil	.1 mil	0.1 mil

Fund Balance History

June 30, 2022	\$	2,975,277	(actual)
June 30, 2023	\$	3,775,350	(actual)
June 30, 2024	\$	5,240,468	(actual)
June 30, 2025	\$	6,233,020	(actual)
June 30, 2026	\$	14,180,370	(Estimated)

KP/kg
4/13/2026

Three Year Trend Analysis
SPECIAL EDUCATION CAPITAL PROJECTS

Year ending:	2024-25	2025-26	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	Apr Amend	
Revenue:					
Local sources	3,733,899	3,833,280	3,996,217	4,015,987	0.49%
State sources	117,117	107,546	102,727	97,818	-4.78%
Total revenues	3,851,016	3,940,826	4,098,944	4,113,805	0.36%
Expenditures:					
Business Services	-	-	-	-	-
Capital outlay	4,191,618	5,685,391	6,469,174	6,309,221	-2.47%
Total expenditures	4,191,618	5,685,391	6,469,174	6,309,221	-2.47%
Revenue over (under) expenditures	(340,602)	(1,744,565)	(2,370,230)	(2,195,416)	-7.38%
Other financing sources (uses)					
Transfer in	1,456,268	10,268,535	10,287,993	10,228,301	-0.58%
Transfer out	(123,114)	-	(85,535)	(85,535)	0.00%
Total other financing uses	1,333,154	10,268,535	10,202,458	10,142,766	-0.59%
Net change in fund balances	992,552	8,523,970	7,832,228	7,947,350	
Ending Year Fund Balance	6,233,020	14,756,990	14,065,248	14,180,370	0.82%

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

Resolved, That the CTE Capital Projects appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$6,139 with the following adjustments.

Revenue		December Revised Budget	December Revisions	April Revised Budget
111	0111 PROPERTY TAX LEVY	3,628,830	(9,530)	3,619,300
119	0119 PENALTY/INTEREST DELQ TAX	5,600	(200)	5,400
128	0128 REVENUE IN LIEU OF TAXES	4,600	500	5,100
151	0151 EARNINGS ON INVEST & DEPO	177,000	8,000	185,000
199	0199 MISCELLANEOUS LOCAL REVEN	47,129	-	47,129
312	0312 STATE-RESTRICTED	50,700	(4,909)	45,791
321	0321 STATE PAYMENT IN LIEU OF	52,027	-	52,027
626	0626 FUND MOD-FR FUND 26 CTE	10,169,391	-	10,169,391
Total Revenue		14,135,277	(6,139)	14,129,138

EXPENSES - Decrease the estimated expenses: \$2,302

Expense		December Revised Budget	Change	April Revised Budget
259	259 OTHER BUSINESS SERVICES	2,231	49	2,280
452	452 SITE IMPROVEMENT SERVICES	400,000	(100,000)	300,000
455	455 BLDG ACQUIS & CONSTRUCT SE	3,000,000	121,610	3,121,610
456	456 BUILDING IMPROVEMENT SERVI	1,030,003	(23,961)	1,006,042
459	459 OTH FACIL ACQUIS & CONSTR SERV	-	-	-
641	641 FUND MOD-TO FUND 41 GEN CA	34,740	-	34,740
Total Expenses		4,432,234	(2,302)	4,464,672

CTE CAPITAL PROJECTS FUND BALANCE

7/1/26 Beginning Balance	\$	2,996,926
2025-26 Revenue	+	<u>14,129,138</u>
Total Available	\$	17,126,064
2025-26 Expenditures	-	<u>4,464,672</u>
Estimated 6/30/26 Balance	\$	<u><u>12,661,392</u></u>

Milage Levy History

2022-23	2023-24	2024-25
.1 mil	.1 mil	.1 mil

Fund Balance History

June 30, 2022	\$	6,422,379	(actual)
June 30, 2023	\$	3,390,172	(actual)
June 30, 2024	\$	2,822,261	(actual)
June 30, 2025	\$	2,996,926	(actual)
June 30, 2026	\$	12,661,392	(Estimated)

KP/kg
4/13/2026

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION CAPITAL PROJECTS

Year ending:	2024-25	2025-26	2025-26	2025-26	% chg
	Actual	Original	Dec Amend	Apr Amend	
Revenue:					
Local sources	3,623,552	3,769,780	3,863,159	3,861,929	0.03%
State sources	102,598	107,546	102,727	97,818	4.78%
Total revenues	3,726,150	3,877,326	3,965,886	3,959,747	0.15%
Expenditures:					
Capital outlay	2,528,060	1,262,231	4,432,234	4,429,932	0.05%
Total expenditures	2,528,060	1,262,231	4,432,234	4,429,932	0.05%
Revenue over (under) expenditures	1,198,090	2,615,095	(466,348)	(470,185)	0.82%
Other financing sources (uses)					
Transfer in	529,998	10,060,000	10,169,391	10,169,391	0.00%
Transfer out	(1,553,423)	-	(34,740)	(34,740)	0.00%
Total other financing uses	(1,023,425)	10,060,000	10,134,651	10,134,651	0.00%
Net change in fund balances	174,665	12,675,095	9,668,303	9,664,466	
Ending Year Fund Balance	2,996,926	15,672,021	12,665,229	12,661,392	0.03%