

**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 decrease by \$725,252 with the following adjustments.**

REVENUE		April Amended Budget	Change	June Revised Budget
0111	0111 PROPERTY TAX LEVY	117,153,860	(612,370)	116,541,490
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	189,870	(30)	189,840
0128	0128 REVENUE IN LIEU OF TAXES	660,080	17,800	677,880
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,628,300	223,700	2,852,000
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	11,886,785	2,300	11,889,085
0192	0192 PRIVATE CONTRIBUTIONS	108,162	(14,356)	93,806
0199	0199 MISCELLANEOUS LOCAL REVEN	265,238	(2,172)	263,066
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	67,038,938	(490,461)	66,548,477
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	35,497,344	(35,592)	35,461,752
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	-	-	-
0512	0512 TRANSPORT PMNTS FR OTH PU	21,515,802	325,289	21,841,091
0518	0518 COMP RCD IN PMNT OF SER T	10,571	23	10,594
0519	0519 OTH DISTRI RCVD FR OTH PU	1,640,095	(129,304)	1,510,791
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	410,476	-	410,476
0611	0611 FUND MOD-FR FUND 11 GEN	214,971	(675.00)	214,296
0621	0621 FUND MOD-FR FUND 21 SE CE	262,063	(7,910)	254,153
0622	0622 FUND MOD-FR FUND 22 SPEC ED	29,665,233	(478)	29,664,755
0623	0623 FUND MOD-FR FUND 23 ENHANCE	260,788	-1,016	259,772
627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

**Total Revenue**

**291,376,173**

**(725,252)**

**290,650,921**

**EXPENSES - Estimated expenses decreased by \$658,019**

	Expense	April Amended Budget	Change	June Revised Budget
122	122 SPECIAL EDUCATION	37,446,504	(379,379)	37,067,125
212	212 GUIDANCE SERVICES	156,985	-	156,985
213	213 HEALTH SERVICES	10,002,343	(26,277)	9,976,066
214	214 PSYCHOLOGICAL SERVICES	1,178,891	14,493	1,193,384
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,974,458	160,034	7,134,492
216	216 SOCIAL WORK SERVICES	3,257,299	(30,522)	3,226,777
217	217 VISUAL AID SERVICES	607,763	(586)	607,177
218	218 TEACHER CONSULTANT	5,001,304	(3,551)	4,997,753
219	219 OTHER PUPIL SUPPORT SERVIC	2,106,233	(77,398)	2,028,835
221	221 IMPROVEMENT OF INSTRUCTION	3,753,598	(546,729)	3,206,869
225	225 TECHNOLOGY ASSISTED INSTRU	1,600	(1,600)	-
226	226 SUPERVIS/DIR OF INSTRUCT S	6,401,417	60,658	6,462,075
229	229 OTHER INSTRUCTIONAL STAFF	240,069	14,111	254,180
231	231 BOARD OF EDUCATION	57,500	30,500	88,000
241	241 OFFICE OF THE PRINCIPAL	294,048	47	294,095
252	252 FISCAL SERVICES	1,628,092	(398,500)	1,229,592
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	130,350	189	130,539
261	261 OPERATING BUILDING SERVICE	4,348,203	(58,857)	4,289,346
266	266 SECURITY SERVICES	309,882	(66,415)	243,467
271	271 PUPIL TRANSPORTATION SERVI	22,035,695	393,604	22,429,299
281	281 PLAN RESEARCH DEVELOP & EV	376,964	17,309	394,273
283	283 STAFF/PERSONNEL SERVICES	772,735	7,608	780,343
284	284 SUPPORT SERVICES TECHNOLOG	869,609	395,431	1,265,040
289	289 OTHER CENTRAL SERVICES	365	-	365
299	299 OTHER SUPPORT SERVICES	114,900	(400)	114,500
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	143,108,656	664,159	143,772,815
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	102,508	60,000	162,508
445	445 PAYMENTS TO NOT FOR PROFIT	802,000	(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	1,504,163	(16,660)	1,487,503
621	621 FUND MOD-TO FUND 21 SE CEN	29,665,233	(478)	29,664,755
622	622 FUND MOD-TO FD 22 SE	262,063	(7,910)	254,153
626	626 FUND MODIFICATIONS	2,742,900	(58,900)	2,684,000
627	627 FUND MODIFICATIONS	117,000	-	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
<b>Total Expenses</b>		<b>287,583,600</b>	<b>(658,019)</b>	<b>286,925,581</b>

**Three Year Trend Analysis**  
**SPECIAL EDUCATION CENTER PROGRAMS FUND**

Year ending:	2023-24 Actual	2024-25 Original	2024-25 Apr Amend	2024-25 Jun Amend	% chg
<b>Revenue:</b>					
Local sources	265,803	243,910	137,903	203,005	47.21%
State sources	32,659,175	33,302,236	38,419,228	38,307,878	-0.29%
Federal sources	1,552,943	1,563,821	1,678,305	1,678,305	0.00%
Interdistrict	155,299	5,321,210	-	(167,600)	-
<b>Total revenues</b>	<b>34,633,220</b>	<b>40,431,177</b>	<b>40,235,436</b>	<b>40,021,588</b>	<b>-0.53%</b>
<b>Expenditures:</b>					
Instruction:					
Student instruc & added needs	32,499,277	37,036,385	37,344,145	36,971,428	-1.00%
Supporting services:					
Pupil services	20,510,585	22,571,538	21,754,961	21,525,688	-1.05%
Instructional staff	4,644,878	5,119,507	5,324,232	5,315,887	-0.16%
General administration	-	-	-	-	-
School administration	141,565	171,199	202,191	202,341	0.07%
Business services	5,085	5,307	3,043	3,043	0.00%
Operation and maintenance	4,029,663	4,401,702	4,637,467	4,516,705	-2.60%
Transportation services	114,349	126,900	116,681	192,582	65.05%
Central services	58,254	58,375	60,476	51,227	-15.29%
Other services	161,708	150,200	114,900	114,500	-0.35%
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	-	-	-	-
<b>Total expenditures</b>	<b>62,285,443</b>	<b>69,659,521</b>	<b>69,577,504</b>	<b>68,912,809</b>	<b>-0.96%</b>
<b>Revenue over (under) expenditures</b>	<b>(27,652,223)</b>	<b>(29,228,344)</b>	<b>(29,342,068)</b>	<b>(28,891,221)</b>	<b>-1.54%</b>
<b>Other financing sources (uses)</b>					
Transfer in	27,868,694	29,749,169	30,140,992	30,138,823	-0.01%
Transfer out	(475,937)	(520,825)	(487,063)	(479,153)	-1.62%
<b>Total other financing uses</b>	<b>27,392,757</b>	<b>29,228,344</b>	<b>29,653,929</b>	<b>29,659,670</b>	<b>0.02%</b>
<b>Net change in fund balances</b>	<b>(259,466)</b>	<b>-</b>	<b>311,861</b>	<b>768,449</b>	
<b>Ending Year Fund Balance</b>	<b>-</b>	<b>-</b>	<b>311,861</b>	<b>768,449</b>	<b>146.41%</b>

**Three Year Trend Analysis  
SPECIAL EDUCATION FUND**

Year ending:	2023-24 Actual	2024-25 Original	2024-25 Apr Amend	2024-25 Jun Amend	% chg
<b>Revenue:</b>					
Local sources	123,155,737	128,613,303	132,754,392	132,304,162	-0.34%
State sources	36,530,835	29,138,425	30,587,307	30,208,196	-1.24%
Federal sources	32,503,318	32,361,125	33,819,039	33,783,447	-0.11%
Interdistrict	67,452,888	23,741,428	23,166,468	23,530,076	1.57%
<b>Total revenues</b>	<b>259,642,778</b>	<b>213,854,281</b>	<b>220,327,206</b>	<b>219,825,881</b>	<b>-0.23%</b>
<b>Expenditures:</b>					
Instruction:					
Student instruc & added needs	17,855	19,741	102,359	95,697	-6.51%
Supporting services:					
Pupil services	58,048,798	7,418,388	7,530,315	7,795,781	3.53%
Instructional staff	3,584,273	4,856,993	5,072,452	4,607,237	-9.17%
General administration	63,133	47,500	57,500	88,000	53.04%
School administration	109,349	91,260	91,857	91,754	-0.11%
Business services	1,181,709	1,466,143	1,755,399	1,357,088	-22.69%
Operation and maintenance	31,270	15,195	20,618	16,108	-21.87%
Transportation services	21,043,874	22,036,190	21,919,014	22,236,717	1.45%
Central services	1,947,651	2,395,081	1,959,197	2,388,794	21.93%
Other services	-	-	-	-	-
Community services	1,225,765	11,000	4,000	4,000	0.00%
Interdistrict transactions	131,552,497	142,340,755	143,994,756	143,916,915	-0.05%
Capital outlay	50,000	-	207,270	207,270	0.00%
Debt service	-	-	-	-	-
<b>Total expenditures</b>	<b>218,856,174</b>	<b>180,698,246</b>	<b>182,714,737</b>	<b>182,805,361</b>	<b>0.05%</b>
<b>Revenue over (under) expenditures</b>	<b>40,786,604</b>	<b>33,156,035</b>	<b>37,612,469</b>	<b>37,020,520</b>	<b>-1.57%</b>
<b>Other financing sources (uses)</b>					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	-	-	410,476	410,476	0.00%
Transfer in	250,937	295,825	262,063	254,153	-3.02%
Transfer out	(37,349,629)	(34,439,771)	(34,804,296)	(34,728,258)	-0.22%
<b>Total other financing uses</b>	<b>(37,098,692)</b>	<b>(34,143,946)</b>	<b>(34,131,757)</b>	<b>(34,063,629)</b>	<b>-0.20%</b>
<b>Net change in fund balances</b>	<b>3,687,912</b>	<b>(987,911)</b>	<b>3,480,712</b>	<b>2,956,891</b>	
<b>Ending Year Fund Balance</b>	<b>18,003,444</b>	<b>17,015,533</b>	<b>21,484,156</b>	<b>20,960,335</b>	<b>-2.44%</b>

## SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	18,003,444
2024-25 Revenue	+	<u>290,650,921</u>
Total Available	\$	308,654,365
2024-25 Expenditures	- \$	<u>286,925,580</u>
Estimated 6/30/25 Balance	\$	<u><u>21,728,784</u></u>

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

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

### Fund Balance History

June 30, 2020	\$	5,635,116	(actual)
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	\$	21,728,784	(Estimate)

KP/kg

06/09/2025