

2025-26

GENERAL EDUCATION BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT

RESOLVED, That this resolution shall be the GENERAL 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 received 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 General Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

REVENUE		
0111	0111 PROPERTY TAX LEVY	3,054,000
0119	0114 TIFA	4,700
0128	0119 PENALTY/INTEREST DELQ TAX	21,000
0129	0128 REVENUE IN LIEU OF TAXES	1,533,606
0151	0129 OTHER TAXES	587,900
0191	0151 EARNINGS ON INVEST & DEPO	17,000
0192	0191 RENTALS	174,012
0199	0192 PRIVATE CONTRIBUTIONS	434,794
0212	0199 MISCELLANEOUS LOCAL REVENUE	257,976
0311	0212 RESTRICTED REVENUES	3,002,194
0312	0311 STATE-UNRESTRICTED	67,720,732
0315	0312 STATE-RESTRICTED	109,749
0321	0315 STATE-RESTR-SUBGRANT	48,642
0413	0321 STATE-PMTS IN LIEU OF TAX	114,729
0414	0413 FED-RESTRICTED	4,320,730
0415	0414 FED-RESTR-THRU MI	100,363
0417	0415 FED-RESTR-THRU OTH GOVT	826,736
0419	0417 FED-RESTR-THRU OTH ISD/SC	168,100
0511	0419 FED-OTHER REVENUE	65,000
0518	0511 TUITION FROM OTHER PUBLIC S	504,716
0519	0518 COMP RCD IN PMNT OF SER T	182,210
0611	0519 OTH DISTRI RCVD FR OTH PU	130,717
0622	0552 REFUND OF PRIOR YEAR EXPE	1,540,964
0626	0593 PROCEEDS FR SALE CAPITAL	3,180,394
0627	0597 OTH FIN SOURCES-SBITA'S	-
TOTAL REVENUE		88,100,964

BE IT FURTHER RESOLVED, That \$88,273,425 of the total available to appropriate in the General Education Fund are hereby appropriated in the amounts for the purposes set forth below:

EXPENSES

113 113 HIGH SCHOOL	365,906
118 118 PRE-SCHOOL	14,340,100
119 119 SUMMER SCHOOL	-
122 122 SPECIAL EDUCATION	17,340
125 125 COMPENSATORY EDUCATION	51,098
127 127 VOCATIONAL EDUCATION	14,124
131 131 BASIC ADULT/CONTINUING EDUC	788,130
132 132 SECONDARY ADLT/CONTINUING EDU	339,049
135 135 OCCUPA TRAIN/UPGRADING RET	153,709
211 211 TRUANCY/ABSENTEEISM SERVIC	442,617
212 212 GUIDANCE SERVICES	2,413,773
213 213 HEALTH SERVICES	15,312
214 214 PSYCHOLOGICAL SERVICES	4,800
215 215 SPEECH PATHOLOGY/AUDIOLOG	14,124
216 216 SOCIAL WORK SERVICES	125,682
217 217 VISUAL AID SERVICES	2,808
218 218 TEACHER CONSULTANT	-
219 219 OTHER PUPIL SUPPORT SERVIC	6,631
221 221 IMPROVEMENT OF INSTRUCTION	13,067,305
222 222 EDUCATIONAL MEDIA SERVICES	600
225 225 TECHNOLOGY ASSISTED INSTRU	452,648
226 226 SUPERVIS/DIR OF INSTRUCT S	2,976,249
227 227 ACADEMIC STUDENT ASSESSMENT	223,050
229 229 OTHER INSTRUCTIONAL STAFF	-
231 231 BOARD OF EDUCATION	586,484
232 232 EXECUTIVE ADMINISTRATION	760,480
233 233 GRANT WRITER/GRANT PROCURE	224,523
241 241 OFFICE OF THE PRINCIPAL	-
249 249 OTHER SCHOOL ADMINISTRATION	550
252 252 FISCAL SERVICES	657,175
257 257 INTERNAL SERVICES	137,646
259 259 OTHER BUSINESS SERVICES	71,285
261 261 OPERATING BUILDING SERVICE	1,654,120
266 266 SECURITY SERVICES	532,665
271 271 PUPIL TRANSPORTATION SERVI	641,903
281 281 PLAN RESEARCH DEVELOP & EV	1,207,768
282 282 COMMUNICATION SERVICES	1,259,069
283 283 STAFF/PERSONNEL SERVICES	905,498
284 284 SUPPORT SERVICES TECHNOLOG	288,032

285	285 PUPIL ACCOUNTING	819,175
289	289 OTHER CENTRAL SERVICES	554,436
311	311 COMMUNITY SERVICES DIRECTI	409,798
321	321 COMMUNITY RECREATION	3,000
331	331 COMMUNITY ACTIVITIES	3,272,981
361	361 WELFARE ACTIVITIES	57,336
391	391 OTHER COMMUNITY SERVICES	-
411	411 PAYMNTS TO OTH P S IN MICH	17,841,831
445	445 PAYMENTS TO NOT FOR PROFIT	17,212,497
511	511 DEBT SERVS-LONG TERM-PRINC	231,824
611	611 FUND MODIFICATIONS	130,717
621	621 FUND MOD-TO FUND 21 SE CEN	219,129
626	626 FUND MODIFICATIONS	750,000
627	627 FUND MODIFICATIONS	528,448
641	641 FUND MODIFICATIONS	1,500,000
	TOTAL EXPENSES	88,273,425

RESOLUTION: General Education Appropriations 2025-26

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board 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 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 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 resolution, which amendment shall be adopted by the School Board at such meeting.

NOTE: Tax levy for General Education for 2025 is proposed to be .0841 mills.

This millage will be levied on all properties.

KP/kg

06/09/2025

Attachment: General Fund Three Year Trend Analysis

Three Year Trend Analysis GENERAL FUND

Year ending:	2023-24	2024-25	2025-26	
	Actual	Jun Amend	Original	% chg
Revenue:				
Local sources	7,105,045	7,498,850	6,084,988	-18.85%
State sources	57,106,122	68,058,040	70,881,317	4.15%
Federal sources	4,267,852	6,486,401	5,530,658	-14.73%
Interdistrict	2,107,530	781,965	751,926	-3.84%
Total revenues	70,586,549	82,825,256	83,248,889	0.51%
Expenditures:				
Instruction:				
Basic programs	12,741,158	13,453,350	14,706,006	9.31%
Student instruc & added needs	29,348	87,807	82,562	-5.97%
Adult continuing ed	1,050,126	1,567,937	1,280,888	-18.31%
Supporting services:				
Pupil services	4,118,086	3,104,680	3,025,747	-2.54%
Instructional staff	8,879,200	16,146,332	16,719,852	3.55%
General administration	834,095	1,167,723	1,571,487	34.58%
School administration	500	6,698	550	-91.79%
Business services	733,002	862,394	866,106	0.43%
Operation and maintenance	2,058,302	2,010,352	2,186,785	8.78%
Transportation services	404,204	533,077	641,903	20.41%
Central services	4,699,196	6,130,946	5,033,978	-17.89%
Other services	-	-	-	-
Community services	1,749,978	2,566,322	3,743,115	45.86%
Interdistrict transactions	33,414,380	37,459,806	35,054,328	-6.42%
Capital outlay	4,820	-	231,824	-
Debt service	24,500	309,489	-	-
Total expenditures	70,740,895	85,406,913	85,145,131	-0.31%
Revenue over (under) expenditures	(154,346)	(2,581,657)	(1,896,242)	-26.55%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	129,921	561,963	-	-
Prior period adjustment	-	-	-	-
Transfer in	4,177,862	4,490,814	4,721,358	5.13%
Transfer out	(2,357,267)	(2,902,096)	(2,997,577)	3.29%
Total other financing uses	1,950,516	2,150,681	1,723,781	-19.85%
Net change in fund balances	1,796,170	(430,976)	(172,461)	
Ending Year Fund Balance	10,072,602	9,641,626	9,469,165	-1.79%

GENERAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	9,641,626
2025-26 Revenue	+	<u>88,100,964</u>
Total Available	\$	97,742,590
2025-26 Expenditures	- \$	<u>88,273,425</u>
Estimated 6/30/26 Balance	\$	<u>9,469,165</u>

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

Fund Balance History

June 30, 2021	\$	3,975,952	(actual)
June 30, 2022	\$	4,783,220	(actual)
June 30, 2023	\$	8,054,684	(actual)
June 30, 2024	\$	9,641,626	(actual)
June 30, 2025	\$	9,469,165	(Estimated)

KP/kg
6/9/2025