

**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
2023-24 is amended as follows:

REVENUE: Estimated revenue decreased by \$3,143,494 with the following adjustments.

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	107,961,840	(370,540)	107,591,300
0114	0114 TIFA	420,660	85,840	506,500
0119	0119 PENALTY/INTEREST DELQ TAX	164,540	160	164,700
0128	0128 REVENUE IN LIEU OF TAXES	746,530	1,270	747,800
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	1,851,400	754,600	2,606,000
0172	0172 MERCHANDISE SALES	4,000	(3,000)	1,000
0181	0181 COMMUNITY SERVICE ACTIVIT	12,569,340	(1,157,828)	11,411,512
0192	0192 PRIVATE CONTRIBUTIONS	125,603	-	125,603
0199	0199 MISCELLANEOUS LOCAL REVEN	70,944	72,767	143,711
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	67,198,413	(902,292)	66,296,121
0315	0315 STATE-RESTR-SUBGRANT	962	-	962
0317	0317 STATE-RESTR-THRU ISD/SCH	-	-	-
0321	0321 STATE-PMTS IN LIEU OF TAX	2,070,053	3,130	2,073,183
0414	0414 FED-RESTR-THRU MI	34,463,299	635,978	35,099,277
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	2,594,736	(1,607,767)	986,969
0512	0512 TRANSPORT PMNTS FR OTH PU	20,324,066	693,389	21,017,455
0518	0518 COMP RCD IN PMNT OF SER T	46,889,783	(651,297)	46,238,486
0519	0519 OTH DISTRI RCVD FR OTH PU	1,636,962	(680,813)	956,149
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0611	0611 FUND MOD-FR FUND 11 GEN	154,392	23,713	178,105
621	0621 FUND MOD-FR FUND 21 SE CE	304,477	(53,364)	251,113
0622	0622 FUND MOD-FR FUND 22 SPEC ED	27,448,601	159	27,448,760
0623	0623 FUND MOD-FR FUND 23 ENHANCE	223,217	12,401	235,618
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

327,223,818

(3,143,494)

324,080,324

EXPENSES - Estimated expenses decreased by \$4,455,708

	Expense	December Amended Budget	Change
122	122 SPECIAL EDUCATION	33,542,524	(1,036,288)
212	212 GUIDANCE SERVICES	168,493	7,823
213	213 HEALTH SERVICES	15,310,826	(372,687)
214	214 PSYCHOLOGICAL SERVICES	8,667,239	(231,336)
215	215 SPEECH PATHOLOGY/AUDIOLOG	27,375,973	(297,543)
216	216 SOCIAL WORK SERVICES	17,683,442	50,324
217	217 VISUAL AID SERVICES	536,017	(9,677)
218	218 TEACHER CONSULTANT	7,980,050	(32,306)
219	219 OTHER PUPIL SUPPORT SERVIC	2,674,617	(212,502)
221	221 IMPROVEMENT OF INSTRUCTION	2,826,587	(523,182)
225	225 TECHNOLOGY ASSISTED INSTRU	25,391	-
226	226 SUPERVIS/DIR OF INSTRUCT S	5,939,766	62,331
229	229 OTHER INSTRUCTIONAL STAFF	222,261	18,849
231	231 BOARD OF EDUCATION	44,850	7,650
241	241 OFFICE OF THE PRINCIPAL	323,914	(52,411)
252	252 FISCAL SERVICES	1,232,428	(94,404)
257	257 INTERNAL SERVICES	-	-
259	259 OTHER BUSINESS SERVICES	123,849	(1,054)
261	261 OPERATING BUILDING SERVICE	4,091,454	(96,215)
266	266 SECURITY SERVICES	248,585	3,406
271	271 PUPIL TRANSPORTATION SERVI	20,801,693	760,637
281	281 PLAN RESEARCH DEVELOP & EV	370,002	(1,221)
283	283 STAFF/PERSONNEL SERVICES	760,366	(33,095)
284	284 SUPPORT SERVICES TECHNOLOG	910,132	66,803
289	289 OTHER CENTRAL SERVICES	-	-
299	299 OTHER SUPPORT SERVICES	161,423	200
311	311 COMMUNITY SERVICES DIRECTI	-	-
331	331 COMMUNITY ACTIVITIES	6,000	-
371	371 NONPUBLIC SCHOOL PUPILS	1,224,676	21,389
391	391 OTHER COMMUNITY SERVICES	5,000	(5,000)
411	411 PAYMNTS TO OTH P S IN MICH	134,422,034	(2,488,439)
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	129,269	-
455	455 BLDG ACQUIS & CONSTRUCT SE	-	-
456	456 BUILDING IMPROVEMENT SERVI	50,000	-
459	459 OTH FACIL ACQUIS & CONSTR	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	-	94,855
611	611 FUND MODIFICATIONS	1,447,745	7,023
621	621 FUND MOD-TO FUND 21 SE CEN	27,448,601	159
622	622 FUND MOD-TO FD 22 SE	304,477	(53,364)
626	626 FUND MODIFICATIONS	2,563,100	(20,100)
627	627 FUND MODIFICATIONS	106,333	3,667
641	641 FUND MOD-TO FUND 41 GEN CA	500,000	-
642	642 FUND MOD-TO FUND 42 SE CAP	5,500,000	-
	Total Expenses	325,729,117	(4,455,708)

SPECIAL EDUCATION FUND BALANCE

7/1/23 Beginning Balance	\$	14,574,999
2023-24 Revenue	+	324,080,324
Total Available	\$	338,655,323
2023-24 Expenditures	-	321,273,409
Estimated 6/30/24 Balance	\$	17,381,914

Note: Calculations for 2023-24 assume a millage rate of 3.5474 mills for the general fund.

3.4474 mills - SE Operations
0.1000 mills - SE Cap Project
TOTAL 3.6474 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	\$	17,381,914	(Estimated)

KP/kg
4/9/2024

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	166,908	270,146	243,910	-9.71%
State sources	30,019,468	32,354,120	33,302,236	2.93%
Federal sources	1,567,931	1,660,969	1,563,821	-5.85%
Interdistrict	-	986,969	5,321,210	439.15%
Total revenues	31,754,307	35,272,204	40,431,177	14.63%
Expenditures:				
Instruction:				
Student instruc & added needs	30,926,840	32,394,928	37,036,385	14.33%
Supporting services:				
Pupil services	19,245,273	20,835,664	22,571,538	8.33%
Instructional staff	3,588,104	4,837,711	5,119,507	5.82%
General administration	-	-	-	-
School administration	133,022	162,005	171,199	5.68%
Business services	1,357	5,090	5,307	4.26%
Operation and maintenance	3,449,808	4,204,147	4,401,702	4.70%
Transportation services	64,183	144,400	126,900	-12.12%
Central services	47,563	59,209	58,375	-1.41%
Other services	298,219	161,623	150,200	-7.07%
Community services	-	-	-	-
Interdistrict transactions	-	18,408	18,408	0.00%
Capital outlay	-	-	-	-
Debt service	94,855	94,855	-	-
Total expenditures	57,849,224	62,918,040	69,659,521	10.71%
Revenue over (under) expenditures	(26,094,917)	(27,645,836)	(29,228,344)	5.72%
Other financing sources (uses)				
Transfer in	26,856,906	27,862,483	29,749,169	6.77%
Transfer out	(502,524)	(476,113)	(520,825)	9.39%
Total other financing uses	26,354,382	27,386,370	29,228,344	6.73%
Net change in fund balances	259,466	(259,466)	-	
Ending Year Fund Balance	259,466	-	-	

**Three Year Trend Analysis
SPECIAL EDUCATION FUND**

Year ending:	2022-23 Actual	2023-24 Apr Amend	2024-25 Original	% chg
Revenue:				
Local sources	114,356,960	123,027,980	128,613,303	4.54%
State sources	40,257,483	36,016,146	29,138,425	-19.10%
Federal sources	32,974,690	33,438,308	32,361,125	-3.22%
Interdistrict	63,732,313	68,212,090	23,741,428	-65.19%
Total revenues	251,321,446	260,694,524	213,854,281	-17.97%
Expenditures:				
Instruction:				
Student instruc & added needs	6,301	111,308	19,741	-82.26%
Supporting services:				
Pupil services	57,385,388	58,463,089	7,418,388	-87.31%
Instructional staff	3,863,964	3,734,292	4,856,993	30.06%
General administration	44,404	52,500	47,500	-9.52%
School administration	164,489	109,498	91,260	-16.66%
Business services	100,787	1,255,729	1,466,143	16.76%
Operation and maintenance	140,926	43,083	15,195	-64.73%
Transportation services	19,923,500	21,417,930	22,036,190	2.89%
Central services	2,031,062	2,013,778	2,395,081	18.93%
Other services	-	-	-	-
Community services	1,258,620	1,252,065	11,000	-99.12%
Interdistrict transactions	134,770,162	132,044,456	142,340,755	7.80%
Capital outlay	-	50,000	-	-
Total expenditures	219,689,603	220,547,728	180,698,246	-18.07%
Revenue over (under) expenditures	31,631,843	40,146,796	33,156,035	-17.41%
Other financing sources (uses)				
Transfer in	314,177	251,113	295,825	17.81%
Transfer out	(34,033,846)	(37,331,528)	(34,439,771)	-7.75%
Total other financing uses	(33,719,669)	(37,080,415)	(34,143,946)	-7.92%
Net change in fund balances	(2,087,826)	3,066,381	(987,911)	
Ending Year Fund Balance	14,315,532	17,381,913	16,394,002	-5.68%