

**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 increase by \$9,341,026 with the following adjustments.**

REVENUE		Original Budget	Change	25-26 December Revised Budget
0111	0111 PROPERTY TAX LEVY	123,009,360	(111,120)	122,898,240
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	189,870	30	189,900
0128	0128 REVENUE IN LIEU OF TAXES	660,080	(39,780)	620,300
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,245,600	413,400	2,659,000
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	10,313,675	2,085,780	12,399,455
0191	0191 RENTALS	-	20,000	20,000
0192	0192 PRIVATE CONTRIBUTIONS	47,060	4,066	51,126
0199	0199 MISCELLANEOUS LOCAL REVEN	88,195	93,435	181,630
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	63,239,710	1,985,358	65,225,068
0315	0315 STATE-RESTR-SUBGRANT	-	-	-
0317	0317 STATE-RESTR-THRU ISD/SCH	-	80,000	80,000
0321	0321 STATE-PMTS IN LIEU OF TAX	1,958,473	(182,038)	1,776,435
0414	0414 FED-RESTR-THRU MI	34,112,920	1,039,290	35,152,210
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	-	3,299,100
0512	0512 TRANSPORT PMNTS FR OTH PU	22,233,187	1,687,058	23,920,245
0518	0518 COMP RCD IN PMNT OF SER T	-	-	-
0519	0519 OTH DISTRI RCVD FR OTH PU	2,249,855	293,579	2,543,434
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	-	1,982,622	1,982,622
611	0611 FUND MOD-FR FUND 11 GEN	219,129	(2,462)	216,667
0621	0621 FUND MOD-FR FUND 21 SE CE	333,433	(40,790)	292,643
0622	0622 FUND MOD-FR FUND 22 SPEC ED	31,022,570	52,876	31,075,446
0623	0623 FUND MOD-FR FUND 23 ENHANCE	274,024	(278.00)	273,746
627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

**Total Revenue**

**295,496,241**

**9,361,026**

**304,857,267**

**EXPENSES - Increased the estimated expenses by \$6,325,154**

	Expense	Original Budget	Change	25-26 Dec Revised Budget
122	122 SPECIAL EDUCATION	38,710,736	(1,428,273)	37,282,463
212	212 GUIDANCE SERVICES	164,153	(199)	163,954
213	213 HEALTH SERVICES	10,331,213	(429,667)	9,901,546
214	214 PSYCHOLOGICAL SERVICES	1,258,416	(40,609)	1,217,807
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,995,621	(1,716)	6,993,905
216	216 SOCIAL WORK SERVICES	3,414,708	(59,654)	3,355,054
217	217 VISUAL AID SERVICES	616,510	3,943	620,453
218	218 TEACHER CONSULTANT	5,033,707	69,109	5,102,816
219	219 OTHER PUPIL SUPPORT SERVIC	2,479,152	(128,208)	2,350,944
221	221 IMPROVEMENT OF INSTRUCTION	3,254,747	46,802	3,301,549
225	225 TECHNOLOGY ASSISTED INSTRU	1,600	(1,600)	-
226	226 SUPERVIS/DIR OF INSTRUCT S	7,593,681	65,097	7,658,778
229	229 OTHER INSTRUCTIONAL STAFF	238,140	17,812	255,952
231	231 BOARD OF EDUCATION	57,500	10,000	67,500
241	241 OFFICE OF THE PRINCIPAL	274,451	13,470	287,921
252	252 FISCAL SERVICES	1,253,556	(13,198)	1,240,358
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	128,796	3,825	132,621
261	261 OPERATING BUILDING SERVICE	4,540,947	(132,145)	4,408,802
266	266 SECURITY SERVICES	338,095	(153,761)	184,334
271	271 PUPIL TRANSPORTATION SERVI	22,695,574	1,608,889	24,304,463
281	281 PLAN RESEARCH DEVELOP & EV	382,617	(1,937)	380,680
283	283 STAFF/PERSONNEL SERVICES	791,953	1,814	793,767
284	284 SUPPORT SERVICES TECHNOLOG	903,084	1,511,504	2,414,588
289	289 OTHER CENTRAL SERVICES	365	(365)	-
299	299 OTHER SUPPORT SERVICES	139,900	(600)	139,300
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	142,161,770	3,398,229	145,559,999
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	1,502,608	802,000	2,304,608
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	447,773	655,043
611	611 FUND MODIFICATIONS	1,540,964	51,533	1,592,497
621	621 FUND MOD-TO FUND 21 SE CEN	31,022,570	52,876	31,075,446
622	622 FUND MOD-TO FD 22 SE	333,433	(40,790)	292,643
626	626 FUND MODIFICATIONS	2,796,500	586,200	3,382,700
627	627 FUND MODIFICATIONS	119,000	7,000	126,000
641	641 FUND MOD-TO FUND 41 GEN CA	1,500,000	-	1,500,000
642	642 FUND MOD-TO FUND 42 SE CAP	10,000,000	-	10,000,000
<b>Total Expenses</b>		<b>302,890,845</b>	<b>6,325,154</b>	<b>309,215,999</b>

## SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	23,493,885
2025-26 Revenue	+	<u>304,857,267</u>
Total Available	\$	328,351,152
2025-26 Expenditures	- \$	<u>309,215,999</u>
Estimated 6/30/26 Balance	\$	<u>19,135,153</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, 2021	\$	10,154,530	(actual)
June 30, 2022	\$	16,403,359	(actual)
June 30, 2023	\$	14,315,532	(actual)
June 30, 2024	\$	18,003,444	(actual)
June 30, 2025	\$	23,493,885	(actual)
June 30, 2026	\$	19,135,153	(Estimated)

KP/kg  
12/8/2025

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

Year ending:	2024-25	2025-26	2025-26	
	Actual	Original	Dec Amend	% chg
<b>Revenue:</b>				
Local sources	199,360	124,635	191,011	53.26%
State sources	37,824,349	36,481,723	35,612,215	-2.38%
Federal sources	1,603,801	1,668,135	1,778,845	6.64%
Interdistrict	(167,585)	3,299,100	3,299,100	0.00%
<b>Total revenues</b>	<b>39,459,925</b>	<b>41,573,593</b>	<b>40,881,171</b>	<b>-1.67%</b>
<b>Expenditures:</b>				
Instruction:				
Student instruc & added needs	36,555,976	38,499,575	37,090,197	-3.66%
Supporting services:				
Pupil services	21,001,311	22,697,061	22,235,948	-2.03%
Instructional staff	5,127,217	6,473,304	6,502,357	0.45%
General administration	-	-	-	-
School administration	192,181	178,525	193,767	8.54%
Business services	2,790	3,043	3,043	0.00%
Operation and maintenance	4,306,787	4,643,557	4,358,701	-6.13%
Transportation services	157,671	112,600	162,674	44.47%
Central services	50,819	59,771	49,350	-17.43%
Other services	143,622	139,900	139,300	-0.43%
Community services	-	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	78,322	325.48%
Capital outlay	-	-	-	-
Debt service	-	-	-	-
<b>Total expenditures</b>	<b>67,556,782</b>	<b>72,826,744</b>	<b>70,814,659</b>	<b>-2.76%</b>
<b>Revenue over (under) expenditures</b>	<b>(28,096,857)</b>	<b>(31,253,151)</b>	<b>(29,933,488)</b>	<b>-4.22%</b>
<b>Other financing sources (uses)</b>				
Transfer in	30,124,265	31,515,723	31,565,859	0.16%
Transfer out	(478,448)	(574,433)	(961,143)	67.32%
<b>Total other financing uses</b>	<b>29,645,817</b>	<b>30,941,290</b>	<b>30,604,716</b>	<b>-1.09%</b>
<b>Net change in fund balances</b>	<b>1,548,960</b>	<b>(311,861)</b>	<b>671,228</b>	
<b>Ending Year Fund Balance</b>	<b>1,548,960</b>	<b>1,237,099</b>	<b>2,220,188</b>	<b>79.47%</b>

### Three Year Trend Analysis SPECIAL EDUCATION FUND

Year ending:	2024-25	2025-26	2025-26	
	Actual	Original	Dec Amend	% chg
Revenue:				
Local sources	132,844,633	136,429,205	138,828,640	1.76%
State sources	29,807,558	28,716,460	31,469,288	9.59%
Federal sources	32,904,873	32,444,785	33,373,365	2.86%
Interdistrict	24,162,265	24,483,042	26,463,679	8.09%
Total revenues	<u>219,719,329</u>	<u>222,073,492</u>	<u>230,134,972</u>	3.63%
Expenditures:				
Instruction:				
Student instruc & added needs	95,695	211,161	192,266	-8.95%
Supporting services:				
Pupil services	7,026,712	7,596,419	7,470,531	-1.66%
Instructional staff	4,393,817	4,614,864	4,713,922	2.15%
General administration	77,838	57,500	67,500	17.39%
School administration	91,563	95,926	94,154	-1.85%
Business services	1,301,627	1,379,309	1,369,936	-0.68%
Operation and maintenance	14,033	235,485	234,435	-0.45%
Transportation services	22,741,943	22,582,974	24,141,789	6.90%
Central services	2,372,839	2,018,248	3,539,685	75.38%
Other services	-	-	-	-
Community services	1,173	4,000	4,000	0.00%
Interdistrict transactions	143,454,440	143,748,478	147,948,793	2.92%
Capital outlay	207,270	207,270	655,043	216.03%
Debt service	-	-	-	-
Total expenditures	<u>181,778,950</u>	<u>182,751,634</u>	<u>190,432,054</u>	4.20%
Revenue over (under) expenditures	37,940,379	39,321,858	39,702,918	0.97%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	410,476	-	1,982,622	-
Transfer in	253,448	333,433	292,643	-12.23%
Transfer out	(34,662,822)	(46,738,034)	(47,008,143)	0.58%
Total other financing uses	<u>(33,998,898)</u>	<u>(46,404,601)</u>	<u>(44,732,878)</u>	-3.60%
Net change in fund balances	<b>3,941,481</b>	<b>(7,082,743)</b>	<b>(5,029,960)</b>	
Ending Year Fund Balance	21,944,925	14,862,182	16,914,965	13.81%