

**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  
2022-23 is amended as follows:

**REVENUE: Estimated revenue decreased by \$173,056 with the following adjustments.**

REVENUE		December Amended Budget	Change	April Amended Budget
0111	0111 PROPERTY TAX LEVY	98,077,630	495,410	98,573,040
0114	0114 TIFA	411,550	10	411,560
0119	0119 PENALTY/INTEREST DELQ TAX	152,000	0	152,000
0128	0128 REVENUE IN LIEU OF TAXES	694,000	(14,140)	679,860
0131	0131 TUITION	0	0	0
0151	0151 EARNINGS ON INVEST & DEPO	1,159,000	282,500	1,441,500
0181	0181 COMMUNITY SERVICE ACTIVIT	13,706,863	(1,824,427)	11,882,436
0192	0192 PRIVATE CONTRIBUTIONS	235,574	(137,264)	98,310
0199	0199 MISCELLANEOUS LOCAL REVEN	1,232,335	(1,133,502)	98,833
0311	0311 STATE-UNRESTRICTED	0	0	0
0312	0312 STATE-RESTRICTED	59,288,818	1,635,657	60,924,475
0315	0315 STATE-RESTR-SUBGRANT	1,756	0	1,756
0317	0317 STATE-RESTR-THRU ISD/SCH	0	0	0
0321	0321 STATE-PMTS IN LIEU OF TAX	1,873,980	0	1,873,980
0414	0414 FED-RESTR-THRU MI	34,752,943	415,298	35,168,241
0415	0415 FED-RESTR-THRU OTH GOVT	0	0	0
0417	0417 FED-RESTR-THRU OTH ISD/SC	0	0	0
0511	0511 TUITION FROM OTHER PUBLIC S	2,278,952	(1,212,915)	1,066,037
0512	0512 TRANSPORT PMNTS FR OTH PU	19,866,271	(74,595)	19,791,676
0518	0518 COMP RCD IN PMNT OF SER T	43,036,083	173,044	43,209,127
0519	0519 OTH DISTRI RCVD FR OTH PU	361,123	986,589	1,347,712
0552	0552 REFUND OF PRIOR YEAR EXPE	0	0	0
0611	0611 FUND MOD-FR FUND 11 GEN	46,891	4,493	51,384
0621	0621 FUND MOD-FR FUND 21 SE CE	78,700	(6,790)	71,910
622	0622 FUND MOD-FR FUND 22 SPEC ED	26,603,551	3,178	26,606,729
0623	0623 FUND MOD-FR FUND 23 ENHANCE	185,704	18,098	203,802
0627	0627 FUND MOD-FR FUND 27 COOP	-	216,300	216,300

**Total Revenue**

**304,043,724**

**(173,056)**

**303,870,668**

**EXPENSES - Estimated expenses increased by \$906,223**

Expense		December Amended Budget	Change	April Amended Budget
122	122 SPECIAL EDUCATION	30,298,669	(176,240)	30,122,429
212	212 GUIDANCE SERVICES	144,109	1,786	145,895
213	213 HEALTH SERVICES	13,276,596	54,777	13,331,373
214	214 PSYCHOLOGICAL SERVICES	8,009,464	(147,770)	7,861,694
215	215 SPEECH PATHOLOGY/AUDIOLOG	24,430,437	(127,065)	24,303,372
216	216 SOCIAL WORK SERVICES	16,686,640	54,929	16,741,569
217	217 VISUAL AID SERVICES	436,966	(2,277)	434,689
218	218 TEACHER CONSULTANT	7,339,578	353,061	7,692,639
219	219 OTHER PUPIL SUPPORT SERVIC	2,673,023	(129,150)	2,543,873
221	221 IMPROVEMENT OF INSTRUCTION	2,050,016	196,241	2,246,257
225	225 TECHNOLOGY ASSISTED INSTRU	125,465	(1,134)	124,331
226	226 SUPERVIS/DIR OF INSTRUCT S	4,955,039	(64,220)	4,890,819
229	229 OTHER INSTRUCTIONAL STAFF	196,173	11,015	207,188
231	231 BOARD OF EDUCATION	42,850	-	42,850
241	241 OFFICE OF THE PRINCIPAL	296,325	1,585	297,910
252	252 FISCAL SERVICES	4,505	(2,293)	2,212
257	257 INTERNAL SERVICES	-	-	-
259	259 OTHER BUSINESS SERVICES	130,732	(2,633)	128,099
261	261 OPERATING BUILDING SERVICE	3,683,667	(83,648)	3,600,019
266	266 SECURITY SERVICES	241,786	40,394	282,180
271	271 PUPIL TRANSPORTATION SERVI	20,261,284	(35,658)	20,225,626
281	281 PLAN RESEARCH DEVELOP & EV	341,528	655	342,183
283	283 STAFF/PERSONNEL SERVICES	17,005	993,434	1,010,439
284	284 SUPPORT SERVICES TECHNOLOG	811,124	(123,245)	687,879
289	289 OTHER CENTRAL SERVICES	-	-	-
299	299 OTHER SUPPORT SERVICES	-	-	-
311	311 COMMUNITY SERVICES DIRECTI	-	-	-
331	331 COMMUNITY ACTIVITIES	6,000	-	6,000
371	371 NONPUBLIC SCHOOL PUPILS	1,217,278	62,769	1,280,047
391	391 OTHER COMMUNITY SERVICES	5,000	-	5,000
411	411 PAYMNTS TO OTH P S IN MICH	135,437,497	(869,580)	134,567,917
431	431 PMNTS TO ST SCH FOR DEAF&B	-	-	-
441	441 PAYMENTS TO OTH GOVT ENTIT	152,959	(42,098)	110,861
455	455 BLDG ACQUIS & CONSTRUCT SE	-	-	-
456	456 BUILDING IMPROVEMENT SERVI	50,000	-	50,000
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	-	-	-
611	611 FUND MODIFICATIONS	1,973,955	(143,000)	1,830,955
621	621 FUND MOD-TO FUND 21 SE CEN	26,603,551	3,178	26,606,729
622	622 FUND MOD-TO FD 22 SE	78,700	(6,790)	71,910
626	626 FUND MODIFICATIONS	2,422,000	(410,800)	2,011,200
627	627 FUND MODIFICATIONS	106,333	-	106,333
641	641 FUND MOD-TO FUND 41 GEN CA	-	-	-

642	642 FUND MOD-TO FUND 42 SE CAP	2,417,863	1,500,000	3,917,863
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<b>Total Expenses</b>	<b>306,924,117</b>	<b>906,223</b>	<b>307,830,340</b>
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## SPECIAL EDUCATION FUND BALANCE

7/1/22 Beginning Balance	\$	16,403,359
2022-23 Revenue	+	<u>303,870,668</u>
Total Available	\$	320,274,027
2022-23 Expenditures	- \$	<u>307,830,340</u>
Estimated 6/30/23 Balance	\$	<u>12,443,687</u>

Note: Calculations for 2022-23 assume a millage rate of 3.5474 mills for the general fund.

3.4474 mills - SE Operations  
0.1000 mills - SE Cap Project  
TOTAL 3.5474 mills

### Fund Balance History

June 30, 2019	\$	5,376,325	(actual)
June 30, 2020	\$	5,635,116	(actual)
June 30, 2021	\$	10,154,530	(actual)
June 30, 2022	\$	16,403,359	(actual)
June 30, 2023	\$	12,443,687	(Estimated)

KP/kg  
4/10/2023

### Three Year Trend Analysis SPECIAL EDUCATION FUND

Year ending:	2021-22 Actual	2022-23 Apr Amend	2023-24 Original	% chg
<b>Revenue:</b>				
Local sources	106,803,711	113,170,516	118,223,429	4.46%
State sources	27,876,143	35,524,033	35,694,723	0.48%
Federal sources	32,573,249	33,416,338	30,366,745	-9.13%
Interdistrict	58,591,624	64,348,515	69,146,387	7.46%
<b>Total revenues</b>	<b>225,844,727</b>	<b>246,459,402</b>	<b>253,431,284</b>	<b>2.83%</b>
<b>Expenditures:</b>				
Instruction:				
Student instruc & added needs	21,595	10,946	18,815	71.89%
Supporting services:				
Pupil services	49,360,551	54,338,377	58,375,828	7.43%
Instructional staff	2,758,489	3,653,424	4,767,127	30.48%
General administration	49,601	42,850	44,850	4.67%
School administration	187,824	165,505	178,823	8.05%
Business services	64,091	127,247	1,532,677	1104.49%
Operation and maintenance	81,897	152,701	222,740	45.87%
Transportation services	19,143,112	20,157,875	21,162,378	4.98%
Central services	899,611	1,970,454	2,099,647	6.56%
Other services	2,099	-	-	-
Community services	1,146,455	1,291,047	1,180,600	-8.55%
Interdistrict transactions	116,996,138	134,678,778	135,093,342	0.31%
Capital outlay	813,910	50,000	-	-
<b>Total expenditures</b>	<b>191,525,373</b>	<b>216,639,204</b>	<b>224,676,827</b>	<b>3.71%</b>
<b>Revenue over (under) expenditures</b>	<b>34,319,354</b>	<b>29,820,198</b>	<b>28,754,457</b>	<b>-3.57%</b>
<b>Other financing sources (uses)</b>				
Transfer in	25,586	288,210	259,691	-9.90%
Transfer out	(28,096,111)	(34,068,080)	(34,395,556)	0.96%
<b>Total other financing uses</b>	<b>(28,070,525)</b>	<b>(33,779,870)</b>	<b>(34,135,865)</b>	<b>1.05%</b>
<b>Net change in fund balances</b>	<b>6,248,829</b>	<b>(3,959,672)</b>	<b>(5,381,408)</b>	
<b>Ending Year Fund Balance</b>	<b>16,403,359</b>	<b>12,443,687</b>	<b>7,062,279</b>	<b>-43.25%</b>

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

Year ending:	2021-22 Actual	2022-23 Apr Amend	2023-24 Original	% chg
Revenue:				
Local sources	41,839	167,023	141,800	-15.10%
State sources	22,662,725	27,276,178	29,878,372	9.54%
Federal sources	1,684,647	1,751,903	1,586,393	-9.45%
Interdistrict	2,380,607	1,066,037	2,385,793	123.80%
Total revenues	<u>26,769,818</u>	<u>30,261,141</u>	<u>33,992,358</u>	12.33%
Expenditures:				
Instruction:				
Student instruc & added needs	26,418,045	30,111,483	32,112,425	6.65%
Supporting services:				
Pupil services	17,444,053	18,716,727	20,691,502	10.55%
Instructional staff	3,481,118	3,815,171	3,925,416	2.89%
General administration	-	-	-	-
School administration	-	132,405	158,812	19.94%
Business services	2,817	3,064	2,310	-24.61%
Operation and maintenance	3,339,365	3,729,498	4,155,231	11.42%
Transportation services	25,336	67,751	57,292	-15.44%
Central services	69,973	70,047	76,815	9.66%
Other services	-	-	59,661	-
Community services	-	-	-	-
Interdistrict transactions	-	-	-	-
Capital outlay	-	-	-	-
Debt service	108,121	-	-	-
Total expenditures	<u>50,888,828</u>	<u>56,646,146</u>	<u>61,239,464</u>	8.11%
Revenue over (under) expenditures	(24,119,010)	(26,385,005)	(27,247,106)	3.27%
Other financing sources (uses)				
Transfer in	24,464,596	26,861,915	27,731,797	3.24%
Transfer out	(345,586)	(476,910)	(484,691)	1.63%
Total other financing uses	<u>24,119,010</u>	<u>26,385,005</u>	<u>27,247,106</u>	3.27%
Net change in fund balances	-	-	-	
Ending Year Fund Balance	-	-	-	