
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: Initial Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 9-11-2023

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 9-18-23

RECOMMENDATION:

Approve the distribution of \$20 million to our local districts based on the payout formula authorized by the Kent Intermediate Superintendents' Association, Public School Academies, and the Parent Advisory Committee for Special Education.

BACKGROUND:

In order to assist our local districts with cash flow, we have determined we can pay a portion of the Act 18 funds in September. We request authorization from the Kent ISD Board to pay up to \$20 million in September.

As you know, districts do not receive any State Aid payments until October 20th each year and this time of the year is always very tight in covering their payroll, accounts payable, etc.

We will be requesting the balance of the fall Act 18 payment to be authorized at the October 16, 2023 Board meeting. The reason we are not paying all of it in September is that we have not received our full summer tax collection from the taxing units and current information needed to make the entire October payment is not available at this time.

KP/kg

Attachment

	Actual 22-23	Estimated 23-24	
Increase			5.00%
Base All Spec Ed Programs	95,734,561	100,521,289	
Center Programs	25,423,191	26,694,351	
Autism Classroom Prgms	8,496,057	9,053,489	
Local Programs	61,815,313	64,773,449	
All Special Ed Programs	95,734,561	100,521,289	
			23-24 Increase over 22-23
			1,271,160
			557,432
			2,958,136
			4,786,728

**Cumulative
Percent**

Sept-23 estimated	20,000,000	19.90%
Oct-23 estimated	55,390,967	75.00%
April-24 estimated	25,130,322	100.00%

100,521,289

School District	C	D	E	F	G	H	I	K
	Distribution Estimated 23-24 Distribution --Center Programs	Distribution Estimated 23-24 Distribution --Autism Classrm Pgms	Distribution Estimated 23-24 Distribution --Local Programs	Sum (C : E) Estimated 23-24 Distribution All Programs	100% Col F Cumulative Payment as of Initial 23-24 19.90%	Previous Payments 2023-24	Sum (G-H) Proposed Initial 23-24 Payment	(see * note) Actual Initial 23-24 Payment
Byron Center			2,604,497	2,604,497	518,198	-	518,198	518,198
Caledonia		611,433	2,806,686	3,418,119	680,079	-	680,079	680,079
Cedar Springs		364,640	2,036,271	2,400,911	477,692	-	477,692	477,692
Comstock Park			1,197,203	1,197,203	238,199	-	238,199	238,199
East Grand Rapids		148,480	1,603,498	1,751,978	348,579	-	348,579	348,579
Forest Hills		692,579	5,143,219	5,835,798	1,161,107	-	1,161,107	1,161,107
Godfrey-Lee			1,218,677	1,218,677	242,471	-	242,471	242,471
Godwin Heights		708,118	1,522,576	2,230,693	443,825	-	443,825	443,825
Grand Rapids		2,535,017	10,054,410	12,589,427	2,504,828	-	2,504,828	2,504,828
Grandville		772,739	3,381,244	4,153,983	826,488	-	826,488	826,488
Kelloggsville		103,591	1,673,913	1,777,504	353,657	-	353,657	353,657
Kenowa Hills		563,830	1,974,651	2,538,481	505,063	-	505,063	505,063
Kent City			861,497	861,497	171,406	-	171,406	171,406
Kentwood		1,972,913	6,614,726	8,587,639	1,708,621	-	1,708,621	1,708,621
Lowell			2,084,777	2,084,777	414,793	-	414,793	414,793
Northview			1,964,594	1,964,594	390,881	-	390,881	390,881
Rockford		361,582	4,389,530	4,751,112	945,295	-	945,295	945,295
Sparta			1,568,783	1,568,783	312,129	-	312,129	312,129
Thomapple Kellogg		218,567	1,936,237	2,154,804	428,726	-	428,726	428,726
Wyoming			2,871,276	2,871,276	571,277	-	571,277	571,277
Byron Center Charter			122,499	122,499	24,373	-	24,373	* 24,373
Chandler Woods			451,708	451,708	89,873	-	89,873	* 89,873
Covenant House Acad.			177,488	177,488	35,313	-	35,313	* 35,313
Creative Technology			198,271	198,271	39,448	-	39,448	* 39,448
Cross Creek			484,680	484,680	96,433	-	96,433	* 96,433
Excel Charter			514,626	514,626	102,391	-	102,391	* 102,391
Gerald Dawkins Academy								*
GR Child's Discovery			182,282	182,282	36,267	-	36,267	* 36,267
Grand River Prep			426,105	426,105	84,779	-	84,779	* 84,779
Hope Acad of W MI			275,210	275,210	54,757	-	54,757	* 54,757
Knapp			410,861	410,861	81,746	-	81,746	* 81,746
Lighthouse Academy			269,886	269,886	53,697	-	53,697	* 53,697
PrepNet Virtual Academy			189,316	189,316	37,667	-	37,667	* 37,667
New Branches			96,260	96,260	19,152	-	19,152	* 19,152
NexTech			72,091	72,091	14,343	-	14,343	* 14,343
Ridge Park			365,706	365,706	72,762	-	72,762	* 72,762
River City Scholars			267,529	267,529	53,228	-	53,228	* 53,228
Vanguard			528,678	528,678	105,187	-	105,187	* 105,187
Vista			467,400	467,400	92,995	-	92,995	* 92,995
Walker			449,390	449,390	89,412	-	89,412	* 89,412
Wellspring Prep HS			208,651	208,651	41,514	-	41,514	* 41,514
WMA-Environment			492,793	492,793	98,048	-	98,048	* 98,048
West Mich Aviation			347,496	347,496	69,139	-	69,139	* 69,139
Wm Abney Academy			266,259	266,259	52,976	-	52,976	* 52,976
Center Programs	26,694,351		-	26,694,351	5,311,183	-	5,311,183	*** 5,311,183
Total	26,694,351	9,053,489	64,773,449	100,521,289	20,000,000	0	19,999,997	19,999,995

Estimated 23-24 Amount 26,694,351 9,053,489 64,773,449 100,521,289 100,521,289 20,000,000

* Payment to be made after verification of costs on SE-4096

*** This amount will be used by Kent ISD to cover the expenses of the Center Programs