
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: Final Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 4-1-2025

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 4-21-2025

RECOMMENDATION:

Approve the distribution of \$19,970,664 to our local districts based on the payout formula authorized by the Kent Intermediate Superintendent's Association, Public School Academies, and the Parent Advisory Committee for Special Education.

BACKGROUND:

April is the time of the year when we send the third and final payment to the local districts for Act 18. The first and second payments were made in September and October, respectively. As we have done in previous years, the September and October payments equal 75% of the total and the April payment represents the remaining 25%.

The attached worksheet shows the calculations used to determine the Final Payout of the Special Education millage for 2024-25. The amount to be distributed totals \$17,970,664.

We are also distributing an additional \$2,000,000 to LEA's to offset the loss of state itinerant funding. This offset of state itinerant funding will be reduced by \$500,000 per year for the next 3 years until the offset reaches \$0.

The amount allocated to Kent ISD Center Programs for April 2025 is \$7,207,475, making the total Act 18 allocation \$27,178,139.

KP/kg

Attachment

	Actual	Estimated
	23-24	24-25
Increase		8.00%

Base All Spec Ed Programs	100,521,289	108,562,992
Itinerant Off Ramp	0	2,000,000
All Special Ed Programs	<u>100,521,289</u>	<u>110,562,992</u>

			23-24 and 24-25
			Difference
Center Programs	26,694,351	28,829,899	2,135,548
Autism Classroom Prgms	9,563,571	11,078,368	1,514,797
Itinerant Off Ramp		2,000,000	
Local Programs	64,263,376	68,654,725	4,391,349
All Special Ed Programs	<u>100,521,298</u>	<u>110,562,992</u>	<u>8,041,694</u>

		Cumulative
		Percent
Sept-24 Paid	19,986,328	18.08%
Oct-24 Paid	60,616,015	72.90%
April-25 estimated	<u>29,960,649</u>	100.00%
	<u>110,562,992</u>	

Vend #	School District	C	D	E	F	G	H	I	K
		From Center Distribution	From Autism Distribution	From Local Distribution	Sum (C + E)	100% Col F		Sum (G-H)	Col I or Col O (see * note)
		Estimated 24-25 Distribution -Center Programs	Estimated 24-25 Distribution -Autism Classrm Pgms	Estimated 24-25 Distribution --Local Programs	Estimated 24-25 Distribution All Programs	Cumulative Payment as of Final 24-25 100.00%	Previous Payments 2024-25	Proposed Final 24-25 Payment	Actual Final 24-25 Payment
2364	Byron Center		56,898	2,772,331	2,829,229	2,829,229	2,129,170	700,059	700,059
2452	Caledonia		937,912	3,002,902	3,940,814	3,940,814	2,951,524	989,290	989,290
2727	Cedar Springs		599,624	2,007,905	2,607,530	2,607,530	1,905,947	701,583	701,583
3375	Comstock Park			1,284,423	1,284,423	1,284,423	960,689	323,734	323,734
4781	East Grand Rapids		176,075	1,678,857	1,854,932	1,854,932	1,398,034	456,898	456,898
5725	Forest Hills		905,414	5,174,707	6,080,121	6,080,121	4,649,059	1,431,062	1,431,062
6390	Godfrey-Lee			1,297,370	1,297,370	1,297,370	1,015,098	282,272	282,272
6411	Godwin Heights		872,916	1,616,994	2,489,910	2,489,910	1,842,740	647,170	647,170
6710	Grand Rapids		2,952,785	10,886,234	13,839,019	13,839,019	10,205,249	3,633,770	3,633,770
6859	Grandville		788,475	3,575,852	4,364,327	4,364,327	3,343,610	1,020,717	1,020,717
8791	Kelloggsville		121,382	1,771,628	1,893,011	1,893,011	1,382,229	510,782	457,339
8862	Kenowa Hills		638,505	2,026,313	2,664,817	2,664,817	1,990,828	673,989	673,989
8900	Kent City			889,965	889,965	889,965	677,069	212,896	212,896
9056	Kentwood		2,133,144	7,376,724	9,509,868	9,509,868	7,124,529	2,385,339	2,385,339
9785	Lowell			2,141,086	2,141,086	2,141,086	1,621,306	519,780	519,780
12386	Northview			2,153,294	2,153,294	2,153,294	1,618,170	535,124	535,124
14162	Rockford		541,011	4,464,178	5,005,189	5,005,189	3,749,200	1,255,989	1,255,989
15341	Sparta			1,608,596	1,608,596	1,608,596	1,245,281	363,315	363,315
16070	Thornapple Kellogg		275,114	2,024,073	2,299,187	2,299,187	1,757,428	541,759	541,759
17911	Wyoming		79,114	3,078,452	3,157,566	3,157,566	2,318,987	838,579	838,579
49541	Byron Center Charter			135,620	135,620	135,620	95,871	39,749	-
21979	Chandler Woods			475,982	475,982	475,982	264,549	211,433	-
2515	Covenant House Acad.			199,598	199,598	199,598	145,140	54,458	-
36222	Creative Technology			199,635	199,635	199,635	157,715	41,920	-
18892	Cross Creek			541,740	541,740	541,740	355,003	186,737	-
7261	Excel Charter			572,686	572,686	572,686	360,947	211,739	-
4580	Gerald Dawkins Academy			122,887	122,887	122,887	40,041	82,846	-
6503	GR Child's Discovery			186,896	186,896	186,896	98,856	88,040	-
2719	Grand River Prep			481,166	481,166	481,166	305,253	175,913	-
2030	Hope Acad of W MI			240,148	240,148	240,148	167,739	72,409	-
30234	Knapp			314,954	314,954	314,954	258,187	56,767	-
10268	Lighthouse Academy			376,734	376,734	376,734	233,011	143,723	-
11084	New Branches			278,230	278,230	278,230	150,751	127,479	-
2324	NexTech			115,267	115,267	115,267	44,777	70,490	-
4406	PrepNet Virtual Academy			85,620	85,620	85,620	55,110	30,510	-
34921	Ridge Park			414,818	414,818	414,818	261,805	153,013	-
2205	River City Scholars			240,970	240,970	240,970	186,153	54,817	-
42796	Vanguard			556,901	556,901	556,901	277,484	279,417	-
48012	Vista			529,915	529,915	529,915	411,938	117,977	-
3711	Walker			501,864	501,864	501,864	372,586	129,278	-
1910	Wellspring Prep HS			203,544	203,544	203,544	124,165	79,379	-
31683	WMA-Environment			468,664	468,664	468,664	362,946	105,718	-
1886	West Mich Aviation			350,292	350,292	350,292	172,238	178,054	-
45532	Wm Abney Academy			228,710	228,710	228,710	191,507	37,203	-
	Center Programs	28,829,899		-	28,829,899	28,829,899	21,622,424	7,207,475	7,207,475
	Total	28,829,899	11,078,368	68,654,725	108,562,992	108,562,994	80,602,343	27,960,651	25,178,139

Estimated 24-25 Amount 28,829,899 11,078,368 68,654,725 110,562,992 80,602,343 29,960,649

* October payment is calculated at 76% of 23-24 4096

** Payment reduced by amount over funded for FY24

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

	B	C	D	E	F	G
	Blended-Col		Col B + 60%		Col E * Total	
	E	Col B * F/R %	Col C	% of Total	Alloc	Col F
School District	Audited 24-25 Blended Enrollment	5 Yr Average F/R Lunch Eligible Students	24-25 Weighted Enrollment	% of 24-25 Wtd Enrlmt	24-25 Weighted Enrollment	24-25 Total Local Program Distribution
Byron Center	4,550.48	1,001.33	5,151.28	4.56%	91,147	91,147
Caledonia	5,005.57	956.89	5,579.70	4.94%	98,728	98,728
Cedar Springs	2,980.79	1,250.18	3,730.90	3.30%	66,015	66,015
Comstock Park	1,771.96	1,024.38	2,386.59	2.11%	42,229	42,229
East Grand Rapids	2,982.93	227.60	3,119.49	2.76%	55,197	55,197
Forest Hills	8,847.66	1,279.13	9,615.14	8.51%	170,131	170,131
Godfrey-Lee	1,644.46	1,276.98	2,410.65	2.13%	42,654	42,654
Godwin Heights	1,930.60	1,789.90	3,004.54	2.66%	53,163	53,163
Grand Rapids	13,633.89	10,989.76	20,227.75	17.90%	357,912	357,912
Grandville	5,513.01	1,885.49	6,644.30	5.88%	117,565	117,565
Kelloggsville	2,188.84	1,838.38	3,291.87	2.91%	58,247	58,247
Kenowa Hills	2,911.34	1,422.93	3,765.10	3.33%	66,620	66,620
Kent City	1,221.71	719.89	1,653.65	1.46%	29,260	29,260
Kentwood	9,551.69	6,925.04	13,706.72	12.13%	242,528	242,528
Lowell	3,428.99	915.61	3,978.36	3.52%	70,394	70,394
Northview	3,147.20	1,423.07	4,001.04	3.54%	70,795	70,795
Rockford	7,532.20	1,271.18	8,294.91	7.34%	146,771	146,771
Sparta	2,355.35	1,055.98	2,988.94	2.64%	52,887	52,887
Thornapple Kellogg	3,073.60	1,145.56	3,760.94	3.33%	66,546	66,546
Wyoming	3,796.54	3,205.90	5,720.08	5.06%	101,212	101,212
Total	88,068.81	41,605.21	113,031.93	100.00%	2,000,000	2,000,000