

**Resolution for Adoption by the School Board of Kent Intermediate School District
Amendment for General Education Appropriation.**

Resolved, That the General Education appropriations for Kent Intermediate School District for the fiscal year 2025-26 is amended as follows:

REVENUE: Decreased estimated revenue by \$34,503,482 with the following adjustments.

REVENUE		April Amended Budget	Change	June Revised Budget
0111	0111 PROPERTY TAX LEVY	3,043,800	4,100	3,047,900
0119	0119 PENALTY/INTEREST DELQ TAX	4,600	1,000	5,600
0128	0128 REVENUE IN LIEU OF TAXES	22,200	600	22,800
0129	0129 OTHER TAXES	1,521,396	-	1,521,396
0151	0151 EARNINGS ON INVEST & DEPO	1,120,000	30,000	1,150,000
0191	0191 RENTALS	11,475	-	11,475
0192	0192 PRIVATE CONTRIBUTIONS	188,453	6,638	195,091
0199	0199 MISCELLANEOUS LOCAL REVEN	420,639	(36,246)	384,393
0212	0212 RESTRICTED REVENUES	316,194	-	316,194
0311	0311 STATE-UNRESTRICTED	3,019,697	-	3,019,697
0312	0312 STATE-RESTRICTED	111,142,263	(34,744,141)	76,398,122
0315	0315 STATE-RESTR-SUBGRANT	224,691	(125)	224,566
0321	0321 STATE-PMTS IN LIEU OF TAX	44,106	-	44,106
0413	0413 FED-RESTRICTED	159,949	-	159,949
0414	0414 FED-RESTR-THRU MI	3,167,889	217,339	3,385,228
0415	0415 FED-RESTR-THRU OTH GOVT	138,453	(436)	138,017
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0419	0419 FED-OTHER REVENUE	1,379,620	-	1,379,620
0511	0511 TUITION FROM OTHER PUBLIC S	147,440	38,300	185,740
0518	0518 COMP RCD IN PMNT OF SER T	509,878	106,516	616,394
0519	0519 OTH DISTRI RCVD FR OTH PU	109,488	(1,643)	107,845
0611	0611 FUND MOD-FR FUND 11 GEN	233,387	5,363	238,750
0622	0622 FUND MOD-FR FUND 22	1,578,723	(39,094)	1,539,629
0626	0626 FUND MOD-FR FUND 26 CTE	3,282,627	(91,653)	3,190,974
0627	0627 FUND MOD-FR FUND 27 COOP	-	-	-

Total Revenue

131,786,968

(34,503,482)

97,283,486

EXPENSES - Decreased the estimated expenses by \$34,567,701

EXPENSES		April Amended Budget	Change	June Revised Budget
113	113 HIGH SCHOOL	424,536	(16,345)	408,191
118	118 PRE-SCHOOL	49,577,947	(35,437,760)	14,140,187
119	119 SUMMER SCHOOL	-	-	-
122	122 SPECIAL EDUCATION	2,042	-	2,042
125	125 COMPENSATORY EDUCATION	41,629	29,838	71,467
127	127 VOCATIONAL EDUCATION	702	-	702
131	131 BASIC ADULT/CONTINUING EDUC	792,779	13,131	805,910
132	132 SECONDARY ADLT/CONTINUING EDU	393,069	(4,615)	388,454
135	135 OCCUPA TRAIN/UPGRADING RET	295,081	1,000	296,081
211	211 TRUANCY/ABSENTEEISM SERVIC	443,821	898	444,719
212	212 GUIDANCE SERVICES	2,605,223	(124,351)	2,480,872
213	213 HEALTH SERVICES	108,067	4,778	112,845
214	214 PSYCHOLOGICAL SERVICES	-	-	-
215	215 SPEECH PATHOLOGY/AUDIOLOG	-	-	-
216	216 SOCIAL WORK SERVICES	29,020	27,101	56,121
217	217 VISUAL AID SERVICES	-	-	-
219	219 OTHER PUPIL SUPPORT SERVIC	3,000	-	3,000
221	221 IMPROVEMENT OF INSTRUCTION	14,813,872	85,675	14,899,547
222	222 EDUCATIONAL MEDIA SERVICES	350	(50)	300
225	225 TECHNOLOGY ASSISTED INSTRU	467,631	(1,484)	466,147
226	226 SUPERVIS/DIR OF INSTRUCT S	3,047,570	11,075	3,058,645
227	227 ACADEMIC STUDENT ASSESSMENT	235,645	8,065	243,710
229	229 OTHER INSTRUCTIONAL STAFF	-	-	-
231	231 BOARD OF EDUCATION	778,549	(9,120)	769,429
232	232 EXECUTIVE ADMINISTRATION	829,461	(4,175)	825,286
233	233 GRANT WRITER/GRANT PROCURE	226,820	(228)	226,592
249	249 OTHER SCHOOL ADMINISTRATION	1,000	-	1,000
252	252 FISCAL SERVICES	801,596	(26,986)	774,610
257	257 INTERNAL SERVICES	126,017	(67)	125,950
259	259 OTHER BUSINESS SERVICES	77,924	(19)	77,905
261	261 OPERATING BUILDING SERVICE	1,853,304	(209,544)	1,643,760
266	266 SECURITY SERVICES	599,661	(3,463)	596,198
271	271 PUPIL TRANSPORTATION SERVI	486,637	45,611	532,248
281	281 PLAN RESEARCH DEVELOP & EV	1,159,622	102,941	1,262,563
282	282 COMMUNICATION SERVICES	1,358,023	(2,506)	1,355,517
283	283 STAFF/PERSONNEL SERVICES	824,558	6,532	831,090
284	284 SUPPORT SERVICES TECHNOLOG	478,186	(205)	477,981
285	285 PUPIL ACCOUNTING	697,216	6,686	703,902
289	289 OTHER CENTRAL SERVICES	549,070	109,800	658,870
311	311 COMMUNITY SERVICES DIRECTI	530,283	1,035	531,318
321	321 COMMUNITY RECREATION	-	-	-

331	331 COMMUNITY ACTIVITIES	1,683,748	41,048	1,724,796
351	351 CUSTODY AND CARE OF CHILDR	-	-	7,500
361	361 WELFARE ACTIVITIES	94,177	43,425	137,602
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	23,066,004	297,523	23,363,527
445	445 PAYMENTS TO NOT FOR PROFIT	21,409,748	400,089	21,809,837
452	452 SITE IMPROVEMENT SERVICES	10,000	-	10,000
456	456 BUILDING IMPROVEMENT SERVI	-	1,153	1,153
459	459 OTH FACIL ACQUIS & CONSTR	-	-	-
511	511 DEBT SERVS-LONG TERM-PRINC	154,915	-	154,915
611	611 FUND MODIFICATIONS	233,387	5,363	238,750
621	621 FUND MOD-TO FUND 21 SE CEN	224,320	(5,550)	218,770
626	626 FUND MODIFICATIONS	764,300	7,500	771,800
627	627 FUND MODIFICATIONS	453,000	28,500	481,500
641	641 FUND MODIFICATIONS	1,500,000	-	1,500,000

Total Expenses

134,253,510

(34,567,701)

99,693,309

Three Year Trend Analysis GENERAL FUND

Year ending:	2024-25	2025-26	2025-26	2025-26	
	Actual	Original	Apr Amend	Jun Amend	% chg
Revenue:					
Local sources	6,968,673	6,084,988	6,648,757	6,654,849	0.09%
State sources	62,480,399	70,881,317	114,430,757	79,686,491	-30.36%
Federal sources	5,339,771	5,530,658	4,845,911	5,062,814	4.48%
Interdistrict	779,142	751,926	766,806	909,979	18.67%
Total revenues	75,567,985	83,248,889	126,692,231	92,314,133	-27.14%
Expenditures:					
Instruction:					
Basic programs	13,307,618	14,706,006	50,002,483	14,548,378	-70.90%
Student instruc & added needs	38,700	82,562	44,373	74,211	67.24%
Adult continuing ed	1,219,496	1,280,888	1,480,929	1,490,445	0.64%
Supporting services:					
Pupil services	2,722,214	3,025,747	3,189,131	3,097,557	-2.87%
Instructional staff	14,279,035	16,719,852	18,565,068	18,668,349	0.56%
General administration	1,165,828	1,571,487	1,834,830	1,821,307	-0.74%
School administration	5,390	550	1,000	1,000	0.00%
Business services	833,290	866,106	1,005,537	978,465	-2.69%
Operation and maintenance	1,993,373	2,186,785	2,452,965	2,239,958	-8.68%
Transportation services	515,283	641,903	486,637	532,248	9.37%
Central services	5,579,167	5,033,978	5,066,675	5,289,923	4.41%
Other services	-	-	-	-	-
Community services	1,960,060	3,743,115	2,308,208	2,401,216	4.03%
Interdistrict transactions	34,156,954	35,054,328	44,475,752	45,173,364	1.57%
Capital outlay	-	-	10,000	11,153	11.53%
Debt service	309,489	231,824	154,915	154,915	0.00%
Total expenditures	78,085,897	85,145,131	131,078,503	96,482,489	-26.39%
Revenue over (under) expenditures	(2,517,912)	(1,896,242)	(4,386,272)	(4,168,356)	-4.97%
Other financing sources (uses)					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	561,963	-	-	-	-
Prior period adjustment	-	-	-	-	-
Transfer in	4,453,469	4,721,358	4,861,350	4,730,603	-2.69%
Transfer out	(2,857,489)	(2,997,577)	(2,941,620)	(2,972,070)	1.04%
Total other financing uses	2,157,943	1,723,781	1,919,730	1,758,533	-8.40%
Net change in fund balances	(359,969)	(172,461)	(2,466,542)	(2,409,823)	
Ending Year Fund Balance	9,712,633	9,540,172	7,246,091	7,302,810	0.78%

GENERAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	9,712,633
2025-26 Revenue	+	97,283,486
Total Available	\$	106,996,119
2025-26 Expenditures	- \$	<u>99,693,309</u>
Estimated 6/30/26 Balance	\$	<u>7,302,810</u>

Note: Calculations for 2025-26 assume a millage rate of 0.0841 mills for the general fund.

Fund Balance History

June 30, 2021	\$	4,783,220	(actual)
June 30, 2022	\$	6,450,908	(actual)
June 30, 2023	\$	8,276,432	(actual)
June 30, 2024	\$	10,072,602	(actual)
June 30, 2025	\$	9,712,633	(actual)
June 30, 2026	\$	7,302,810	(Estimated)

KP/kg

6/8/2026