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 $471,105 with the following adjustments.

REVENUE		April Amended Budget	Change	June Revised Budget
0111	0111 PROPERTY TAX LEVY	122,575,520	163,330	122,738,850
0114	0114 TIFA	-	-	-
0119	0119 PENALTY/INTEREST DELQ TAX	183,550	43,050	226,600
0128	0128 REVENUE IN LIEU OF TAXES	683,650	159,850	843,500
0131	0131 TUITION	-	-	-
0151	0151 EARNINGS ON INVEST & DEPO	2,737,000	(52,000)	2,685,000
0172	0172 MERCHANDISE SALES	-	-	-
0181	0181 COMMUNITY SERVICE ACTIVIT	13,614,145	21,894	13,636,039
0191	0191 RENTALS	20,000	9,251	29,251
0192	0192 PRIVATE CONTRIBUTIONS	149,053	726	149,779
0199	0199 MISCELLANEOUS LOCAL REVEN	249,815	17,823	267,638
0311	0311 STATE-UNRESTRICTED	-	-	-
0312	0312 STATE-RESTRICTED	63,206,503	(118,393)	63,088,110
0315	0315 STATE-RESTR-SUBGRANT	-	-	-
0317	0317 STATE-RESTR-THRU ISD/SCH	80,000	-	80,000
0321	0321 STATE-PMTS IN LIEU OF TAX	1,776,435	-	1,776,435
0414	0414 FED-RESTR-THRU MI	36,068,530	(208,881)	35,859,649
0415	0415 FED-RESTR-THRU OTH GOVT	-	-	-
0417	0417 FED-RESTR-THRU OTH ISD/SC	-	-	-
0511	0511 TUITION FROM OTHER PUBLIC S	187,619	(187,619)	-
0512	0512 TRANSPORT PMNTS FR OTH PU	26,843,451	617,464	27,460,915
0518	0518 COMP RCD IN PMNT OF SER T	-	-	-
0519	0519 OTH DISTRI RCVD FR OTH PU	2,370,143	11,590	2,381,733
0552	0552 REFUND OF PRIOR YEAR EXPE	-	-	-
0597	0597 OTH FIN SOURCES-SBITA'S	2,019,455	-	2,019,455
0611	0611 FUND MOD-FR FUND 11 GEN	224,320	(5,550)	218,770
0621	0621 FUND MOD-FR FUND 21 SE CE	260,613	214	260,827
0622	0622 FUND MOD-FR FUND 22 SPEC ED	31,074,984	-2,130	31,072,854
623	0623 FUND MOD-FR FUND 23 ENHANCE	270,662	486	271,148
627	0627 FUND MOD-FR FUND 27 COOP	-	-	-
	Total Revenue	**304,595,448**	**471,105**	**305,066,553**

EXPENSES - Estimated expenses decreased by $575,291

	Expense	April Amended Budget	Change	June Revised Budget
122	122 SPECIAL EDUCATION	37,170,058	(191,330)	36,978,728
212	212 GUIDANCE SERVICES	162,718	-	162,718
213	213 HEALTH SERVICES	9,598,186	(4,359)	9,593,827
214	214 PSYCHOLOGICAL SERVICES	1,223,862	(8,636)	1,215,226
215	215 SPEECH PATHOLOGY/AUDIOLOG	6,890,476	(131,141)	6,759,335
216	216 SOCIAL WORK SERVICES	3,312,327	(177,959)	3,134,368
217	217 VISUAL AID SERVICES	617,280	20,654	637,934
218	218 TEACHER CONSULTANT	5,076,606	(159,422)	4,917,184
219	219 OTHER PUPIL SUPPORT SERVIC	2,371,117	(41,088)	2,330,029
221	221 IMPROVEMENT OF INSTRUCTION	3,084,279	(93,747)	2,990,532
225	225 TECHNOLOGY ASSISTED INSTRU	-	-	-
226	226 SUPERVIS/DIR OF INSTRUCT S	7,616,798	(263,312)	7,353,486
229	229 OTHER INSTRUCTIONAL STAFF	251,739	8,064	259,803
231	231 BOARD OF EDUCATION	73,500	(25,800)	47,700
241	241 OFFICE OF THE PRINCIPAL	283,570	(468)	283,102
252	252 FISCAL SERVICES	1,206,979	(30,121)	1,176,858
259	259 OTHER BUSINESS SERVICES	122,859	(6,498)	116,361
261	261 OPERATING BUILDING SERVICE	4,334,985	(173,448)	4,161,537
266	266 SECURITY SERVICES	214,121	(1,978)	212,143
271	271 PUPIL TRANSPORTATION SERVI	27,218,271	665,347	27,883,618
281	281 PLAN RESEARCH DEVELOP & EV	380,332	(252)	380,080
283	283 STAFF/PERSONNEL SERVICES	797,627	5,347	802,974
284	284 SUPPORT SERVICES TECHNOLOG	2,487,970	(44,783)	2,443,187
289	289 OTHER CENTRAL SERVICES	-	-	-
299	299 OTHER SUPPORT SERVICES	168,000	(550)	167,450
331	331 COMMUNITY ACTIVITIES	5,000	-	5,000
391	391 OTHER COMMUNITY SERVICES	-	-	-
411	411 PAYMNTS TO OTH P S IN MICH	147,485,249	1,286	147,486,535
441	441 PAYMENTS TO OTH GOVT ENTIT	162,508	(2,000)	160,508
445	445 PAYMENTS TO NOT FOR PROFIT	342,857	64,113	406,970
511	511 DEBT SERVS-LONG TERM-PRINC	683,843	-	683,843
611	611 FUND MODIFICATIONS	1,578,723	(39,094)	1,539,629
621	621 FUND MOD-TO FUND 21 SE CEN	31,074,984	(2,130)	31,072,854
622	622 FUND MOD-TO FD 22 SE	260,613	214	260,827
626	626 FUND MODIFICATIONS	3,371,700	31,800	3,403,500
627	627 FUND MODIFICATIONS	111,000	26,000	137,000
641	641 FUND MOD-TO FUND 41 GEN CA	2,500,000	-	2,500,000
642	642 FUND MOD-TO FUND 42 SE CAP	10,000,000	-	10,000,000
	Total Expenses	**312,240,137**	**(575,291)**	**311,664,846**

Three Year Trend Analysis
SPECIAL EDUCATION FUND

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Apr Amend	2025-26 Jun Amend	% chg
Revenue:					
Local sources	132,844,633	136,429,205	139,900,652	140,202,996	0.22%
State sources	29,807,558	28,716,460	29,282,067	29,294,389	0.04%
Federal sources	32,904,873	32,444,785	34,273,600	34,256,784	-0.05%
Interdistrict	24,162,265	24,483,042	29,213,594	29,842,648	2.15%
Total revenues	219,719,329	222,073,492	232,669,913	233,596,817	0.40%
Expenditures:					
Instruction:					
Student instruc & added needs	95,695	211,161	191,965	191,890	-0.04%
Supporting services:					-
Pupil services	7,026,712	7,596,419	7,294,503	7,292,594	-0.03%
Instructional staff	4,393,817	4,614,864	4,571,437	4,453,135	-2.59%
General administration	77,838	57,500	73,500	47,700	-35.10%
School administration	91,563	95,926	93,249	93,085	-0.18%
Business services	1,301,627	1,379,309	1,326,648	1,290,259	-2.74%
Operation and maintenance	14,033	235,485	235,109	75,504	-67.89%
Transportation services	22,741,943	22,582,974	27,064,057	27,684,913	2.29%
Central services	2,372,839	2,018,248	3,608,999	3,576,902	-0.89%
Other services	-	-	-	-	-
Community services	1,173	4,000	4,000	4,000	0.00%
Interdistrict transactions	143,454,440	143,748,478	147,937,292	148,003,691	0.04%
Capital outlay	207,270	207,270	683,843	683,843	0.00%
Debt service	-	-	-	-	-
Total expenditures	181,778,950	182,751,634	193,084,602	193,397,516	0.16%
Revenue over (under) expenditures	37,940,379	39,321,858	39,585,311	40,199,301	1.55%
Other financing sources (uses)					
Sale of Capital Assets	-	-	-	-	-
Other financing sources	410,476	-	2,019,455	2,019,455	0.00%
Transfer in	253,448	333,433	260,613	260,827	0.08%
Transfer out	(34,662,822)	(46,738,034)	(47,961,107)	(47,974,683)	0.03%
Total other financing uses	(33,998,898)	(46,404,601)	(45,681,039)	(45,694,401)	0.03%
Net change in fund balances	**3,941,481**	**(7,082,743)**	**(6,095,728)**	**(5,495,100)**	
Ending Year Fund Balance	21,944,925	14,862,182	15,849,197	16,449,825	3.79%

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2024-25 Actual	2025-26 Original	2025-26 Apr Amend	2025-26 Jun Amend	% chg
Revenue:					
Local sources	199,360	124,635	312,081	373,661	19.73%
State sources	37,824,349	36,481,723	35,780,871	35,650,156	-0.37%
Federal sources	1,603,801	1,668,135	1,794,930	1,602,865	-10.70%
Interdistrict	(167,585)	3,299,100	187,619	-	-
Total revenues	39,459,925	41,573,593	38,075,501	37,626,682	-1.18%
Expenditures:					
Instruction:					
Student instruc & added needs	36,555,975	38,499,575	36,978,093	36,786,838	-0.52%
Supporting services:					-
Pupil services	21,001,311	22,697,061	21,958,069	21,458,027	-2.28%
Instructional staff	5,127,217	6,473,304	6,381,379	6,150,686	-3.62%
General administration	-	-	-	-	-
School administration	192,181	178,525	190,321	190,017	-0.16%
Business services	2,790	3,043	3,190	2,960	-7.21%
Operation and maintenance	4,306,787	4,643,557	4,313,997	4,298,176	-0.37%
Transportation services	157,671	112,600	154,214	198,705	28.85%
Central services	50,819	59,771	56,930	49,339	-13.33%
Other services	143,622	139,900	168,000	167,450	-0.33%
Community services	-	1,000	1,000	1,000	0.00%
Interdistrict transactions	18,408	18,408	53,322	50,322	-5.63%
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	67,556,781	72,826,744	70,258,515	69,353,520	-1.29%
Revenue over (under) expenditures	(28,096,856)	(31,253,151)	(32,183,014)	(31,726,838)	-1.42%
Other financing sources (uses)					
Transfer in	30,124,265	31,515,723	31,569,966	31,562,772	-0.02%
Transfer out	(478,448)	(574,433)	(935,913)	(939,127)	0.34%
Total other financing uses	29,645,817	30,941,290	30,634,053	30,623,645	-0.03%
Net change in fund balances	**1,548,961**	**(311,861)**	**(1,548,961)**	**(1,103,193)**	
Ending Year Fund Balance	1,548,961	1,237,100	-	445,768	-

SPECIAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance		$	23,493,806
2025-26 Revenue	+		305,066,553
Total Available		$	328,560,359
2025-26 Expenditures	-	$	311,664,846
Estimated 6/30/26 Balance		$	16,895,513

Note: Calculations for 2025-26 assume a millage rate of 3.4866 mills for the general fund.

	3.3866 mills - SE Operations
	<u>0.1000 mills</u> - 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	$	14,574,999	(actual)
June 30, 2024	$	18,003,444	(actual)
June 30, 2025	$	23,493,886	(actual)
June 30, 2026	$	16,895,513	(Estimate)

KP/kg
06/08/2026