



# Rockford Public Schools

Quality Community – Quality Schools  
*Together Building a Tradition of Excellence*

## ROCKFORD BOARD OF EDUCATION

Regular Meeting – May 8, 2023

5:30 PM

Agenda

### CALL TO ORDER

### MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE

### APPROVAL OF AGENDA

### RECOGNITION

1. MSBOA Teacher of the Year – Rebecca Kilgore
2. Odyssey of the Mind

### ACTION ITEMS – CONSENT AGENDA

1. KISD Budgets
2. Approval of Minutes from the April 17 meeting
3. Presentation of bills in the amount of \$10,240,324.84

### REPORTS

1. Student Representative
2. Collaborative Team Reports
  - a. – Elementary
  - b. – Secondary
3. Committee Reports
  - a. -Policy
  - b. - Curriculum
4. Summer Learning Report
5. Retirement Report
6. KISD Board
7. OAK Construction Update

### NEW BUSINESS

1. Certified Staff
2. Roguewood Power Easement
3. 1<sup>st</sup> reading policy – board operating procedures
4. Chromebook Purchase
5. 2023 Graduates
  - a. RHS
  - b. River Valley Academy
  - c. Rockford Adult Education

### OLD BUSINESS

1. Spring Policy Updates – 2<sup>nd</sup> reading

### RECOGNITION OF VISITORS AND HEARING OF PEOPLE PRESENT

### SUPERINTENDENT REMARKS

### ADJOURNMENT



## Rebecca Kilgore

Rebecca Kilgore is in her 25<sup>th</sup> year of teaching band, with the past 19 years at East Rockford Middle School. Bands under her direction have consistently received superior ratings at both the MSBOA District and State Band Festivals. Every year since its inception, students from the East Rockford MS band have been selected for the Michigan All State Band, with numerous students sitting in the principal chair. Prior to East Rockford Middle School, she taught in the Kelloggsville and Kalamazoo Public Schools. While at Kelloggsville Public Schools, Ms. Kilgore developed the music program from 19 students in the high school band to over 65 students in just five years.

Ms. Kilgore is an innovative educator, and has helped to provide many opportunities for her students, as well as professional development for her colleagues. At East Rockford MS, she started the 6th Grade Solo Festival, a 7<sup>th</sup> grade band “live” Broadway theater trip and an annual 8<sup>th</sup> grade band trip to Chicago. The East Rockford MS Symphonic Band was selected to perform at the Michigan Music Conference in 2013 and 2016. She co-presented a session on Beginning Band at the 2018 MMC with Nichole Bier titled, “Beginners: Better, Faster, Stronger.” In 2020, Ms. Kilgore was on a panel discussion at MMC led by Andrea Mack titled, “Self Care and Flow.” In 2023, Ms. Kilgore and the East Rockford Symphonic Band will present a demonstration clinic titled “After the Notes and Rhythms, NOW WHAT? Concert/Festival Preparation Tips.”

She received her Bachelors of Music from Western Michigan University and her Masters in Music Education from VanderCook College of Music.

Ms. Kilgore was selected as MSBOA District X Band Teacher of the Year for 2022 and 2015. She is an MSBOA adjudicator for Solo and Ensemble and Band and Orchestra Festivals at both the District and State levels. She is also in demand as a clinician throughout Michigan. She was nominated for the Who’s Who Among American Teachers award two times and was nominated for the Strathmore’s Who’s Who Award. In 2022, Rebecca became a member of American School Band Directors Association. She currently serves as MSBOA District X President and has served on the executive board since 2005 as Adjudicator Chair, Secretary, and Medals/Plaques Chairperson.

Rebecca Kilgore serves on the faculty at Blue Lake Fine Arts Camp, conducting the Bernstein Band the past nine summers. She has also conducted the Middle School Band at the Knollcrest Music Camp at Calvin University the past eight summers. Rebecca has also conducted the MSBOA District 11 Honors Band in November 2018, the MSBOA District 4 Middle School Honors Band in April 2017 and the District X 7<sup>th</sup> Grade Honors Band in 2016.

Ms. Kilgore lives in Rockford with her two daughters Madison (16) and Elizabeth (12). She enjoys going to the beach, playing dominos/card games, attending Broadway Musicals, occasional tent camping and hanging with friends.



## Memorandum

To: Dr. Steve Matthews.  
Superintendent of Schools

From: Michael A. Cuneo, Assistant Superintendent of Finance

Date: May 2, 2023

Subject: Resolution – Support for Kent ISD Budget

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Attached is the Kent ISD Budget Resolution in support of their proposed budget.

Please note, the annual approval of the Kent ISD operational budgets is included in the consent agenda during the May 8, 2023 board meeting as it has been done in the past. Section 624 of the Revised school Code requires that each district will adopt a board resolution expressing support for or disapproval of the proposed intermediate school district budget. Because this is a routine item approved annually, there is no need for a roll call vote even though there is a resolution. We will use the consent mover and supporter on the resolution.

The recommendation is to approve the KISD 2023-2024 budget.

MAC:kj

Attachment



April 25, 2023

**TO:** Kent ISD Superintendents

**FROM:** Ron Koehler, Superintendent  
Kevin Philipps, Assistant Superintendent for Administrative Services

**RE:** Kent ISD 2023-24 Budget Projections

### Process

Please find enclosed the Kent ISD operational budgets for 2023-24. Section 624 of the Revised School Code, as amended, requires the Intermediate School Board to submit its proposed budget no later than May 1 of each year to the board of each constituent district for review.

No later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget and shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district budget. If disapproving the budget, the constituent district board shall submit any specific objections and proposed changes it may have. By law, your Board is only voting on the General Fund; however, in the spirit of transparency, we are providing all of the operational funds at the Kent ISD plus the Center Program and capital project funds.

A resolution for support and one for disapproval of the Kent ISD budget are enclosed to assist in that process. Please have your Board Secretary confirm the support or disapproval and return the signed resolution to Kathy Graham at Kent ISD by June 1, 2023.

To assist you in reviewing the budget, the following are included: Overview and Global Budget Assumptions, Budget Narrative and Detail and Three-Year Trend analysis for each fund.

Kent ISD will be holding a public hearing on the budgets on May 15th and our Board is scheduled to vote on adoption of the budgets on June 19, 2023.

Please take the time to review our budgets and understand the investments we make in direct services to students, to instructional staff and to districts in our effort to create new opportunities for learning and efficiencies in operations, both at Kent ISD and in the schools we serve. If there are any questions prior to your May board meeting or afterward, please call Assistant Superintendent for Administrative Services, Kevin Philipps at 616-365-2218. Thank you.

KP/kg (Enclosures)

**ISD BUDGET RESOLUTION**

\_\_\_\_\_, Michigan (the "District")

A \_\_\_\_\_ meeting of the board of education of the District was held in the \_\_\_\_\_ in the District, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock in the \_\_\_\_\_.

The meeting was called to order by \_\_\_\_\_, President.

Present:

Absent:

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

**WHEREAS:**

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and

2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

**NOW, THEREFORE BE IT RESOLVED THAT:**

1. The board of education has received and reviewed the proposed intermediate school district budget in accordance with Section 624 of the Revised School Code, as amended, and by the adoption of this resolution, expresses its support for the proposed intermediate school district budget.

2. The secretary of the board of education or his/her designee shall forward a copy of this resolution to the intermediate school board or its superintendent no later than June 1, 2023.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a \_\_\_\_\_ meeting held on \_\_\_\_\_, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

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Secretary, Board of Education

**ISD BUDGET RESOLUTION**

\_\_\_\_\_, Michigan (the "District")

A \_\_\_\_\_ meeting of the board of education of the District was held in the \_\_\_\_\_ in the District, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock in the \_\_\_\_\_.

The meeting was called to order by \_\_\_\_\_, President.

Present:     Members

Absent:     Members

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

**WHEREAS:**

1.     Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and

2.     Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

**NOW, THEREFORE BE IT RESOLVED THAT:**

1.     The board of education has reviewed the proposed intermediate school district budget and has determined that it disapproves of certain portions of the proposed intermediate school district budget which objections, along with proposed changes, if any, are set forth on Exhibit A attached hereto and incorporated herein by reference.

2. The superintendent is hereby directed to submit a certified copy of this resolution to the intermediate school board and/or to the intermediate school district superintendent with the specific objections and proposed changes that this board has to the budget.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a \_\_\_\_\_ meeting held on \_\_\_\_\_, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

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Secretary, Board of Education



## OVERVIEW & GLOBAL BUDGET ASSUMPTIONS

The Kent Intermediate School District proposed budgets for the 2023-2024 fiscal year total \$423.0 million with funds appropriated to maximize service and support for local districts. This budget package includes summary level budget information as well as more detailed budget information. The intention is to provide the required budget documents in the state format for formal approval, as well as more detailed information which provides budget information for programs and services provided by the Kent ISD.

By state law, intermediate school districts have to only provide the general fund budget for local district school boards to vote for support or non-support. The total budget at the Kent ISD is far more than just the general fund budget, so in an effort to provide greater transparency, we feel the local districts should have access to the entire budget. Therefore, we are providing detail about every fund at the Kent ISD which provides programs and services to the local districts and students of Kent County.

The Kent ISD budget is segmented into various funds, listed below:

- General Fund (General education support & administrative services)
- Special Education Fund (Special Education services & support)
- Career & Technical Education Fund (Career technical education program)
- Special Education Center Programs Fund (Countywide special needs programs)
- Community Service Fund (Enhancement Millage)
- Cooperative Education Fund (MySchool@Kent, services to local districts)
- Capital Projects Fund(s)
  - General
  - Special Education (center program facilities)
  - Career & Technical Education

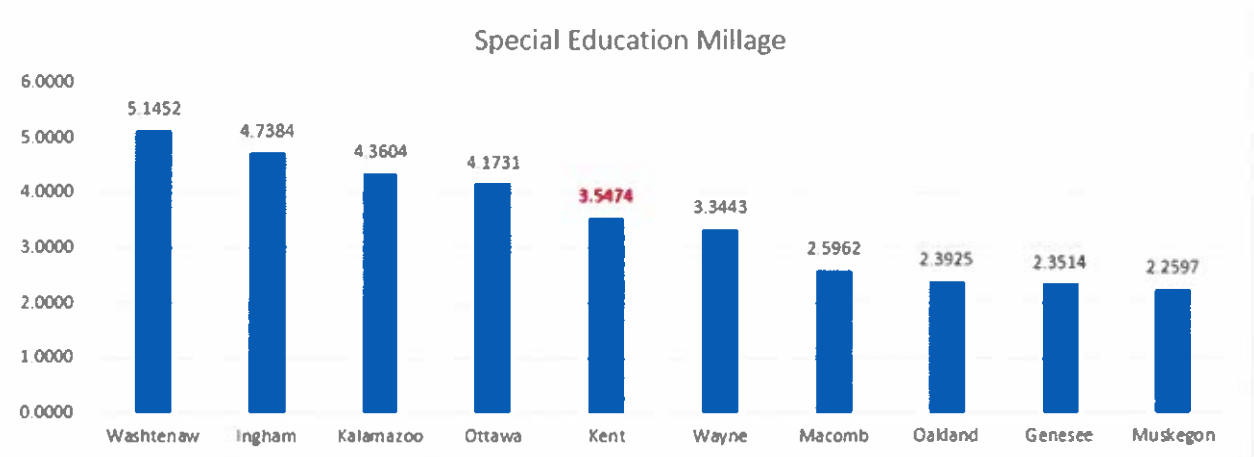
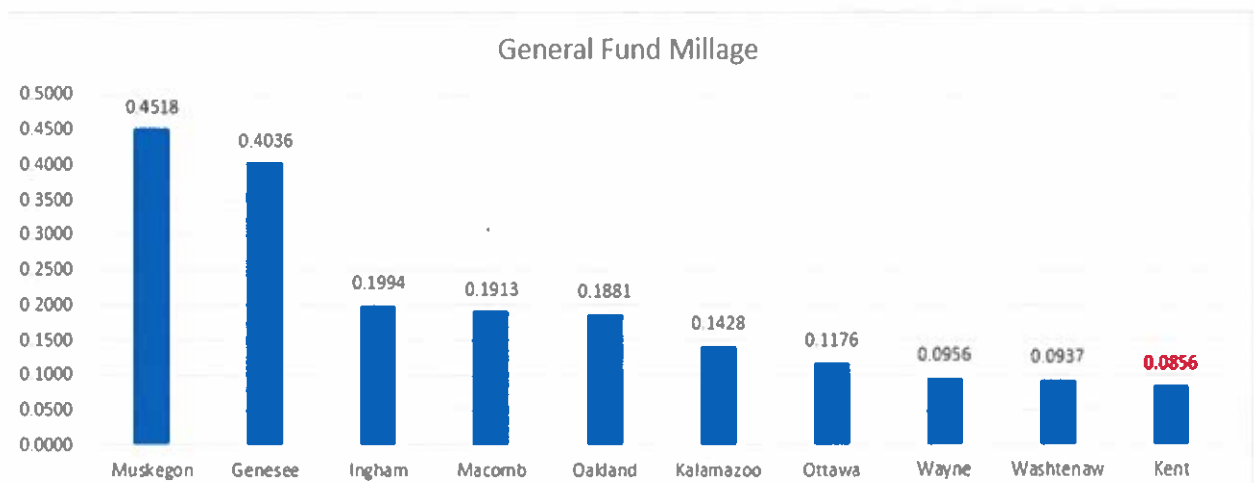
The Kent ISD budgets are funded by a combination of countywide property taxes, state funding, federal funding, state & federal grants, and private contributions. A breakdown of projected local, state, federal, and grant revenues is provided below:

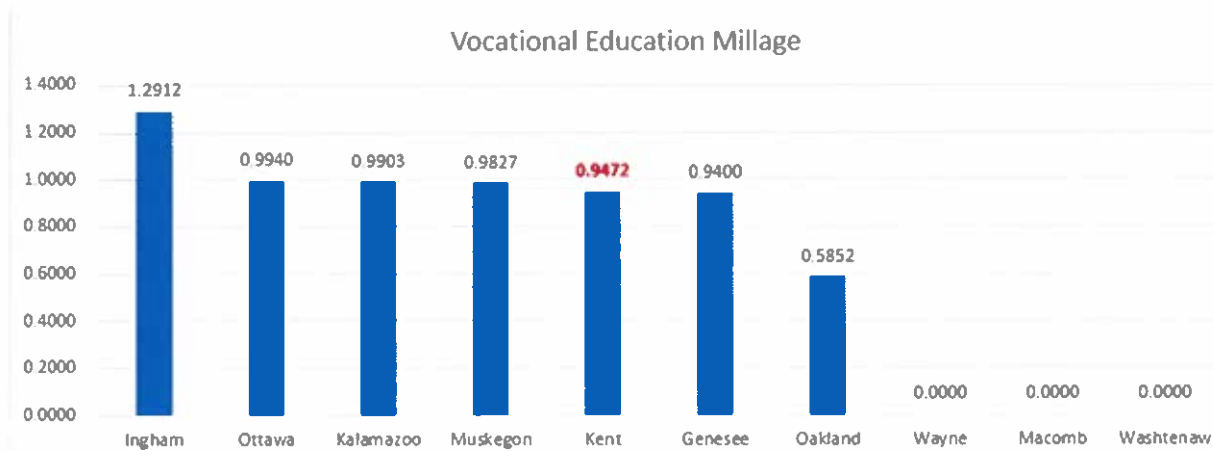
Local Sources (including property taxes)	\$182,093,597
State Sources	\$76,358,594
Federal Sources	\$450,000
Grants	\$83,424,672

The Kent ISD is currently levying 5.4447 mills on all county properties to provide funding for all of its programs, as well as provide financial support to local districts through the county enhancement millage. The millage levies by fund are provided below:

Fund	Mills
General	0.0856
Special Education	3.5474
Career Technical Education	0.9472
Enhancement	0.8645

How does the millage levied by the Kent ISD compare to other ISD's? Below is a comparison of the millage(s) levied by the 10 largest ISD's in the state of Michigan for general, special education and career technical education.





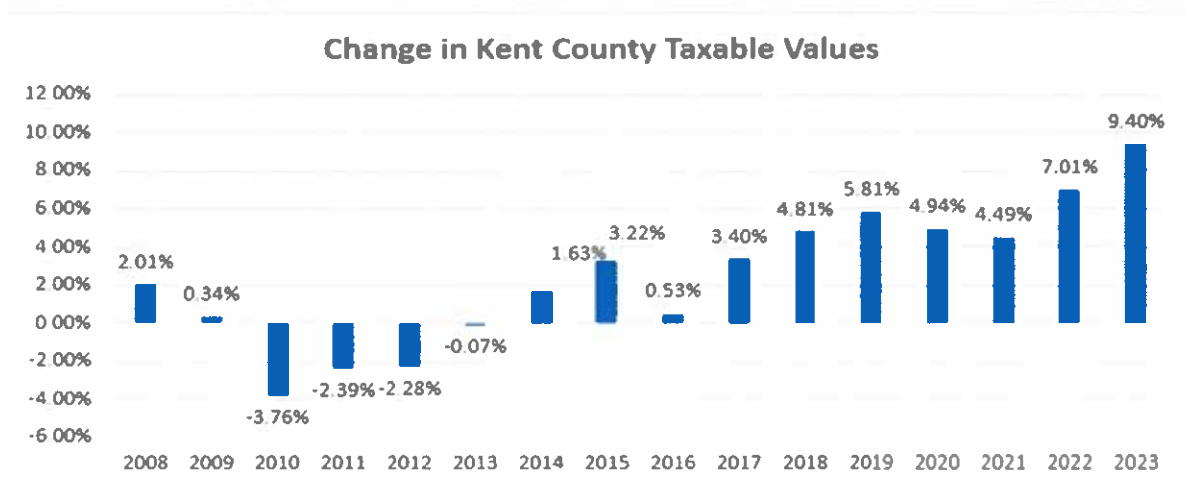
To fund capital needs for special education and career technical programs, 0.1 mill is set aside annually from the special education and career technical education millage(s) and transferred to the special education and career technical education capital projects funds. 0.1 mill in 2023-2024 is projected to provide approximately \$3 million for each capital project fund.

## GLOBAL BUDGET ASSUMPTIONS

The development of the proposed 2023-24 budget includes assumptions that are pertinent to all of the major funds at the Kent ISD. Those revenue and expense assumptions are discussed below:

### Revenue Assumptions:

**Taxable Values:** Property tax collections from the millage(s) detailed above are the largest source of revenue for the Kent ISD. Therefore, the change in county taxable values for the upcoming year is the most important revenue assumption for our budget. For the 2023-24 fiscal year, we are projecting a **5.0%** increase in property tax revenue. The preliminary increase in 2023 Kent County taxable values is approximately **9.40%**. The millage levied by the Kent ISD is subject to the Headlee amendment, which requires a reduction in millage rates if the percentage growth in property tax collections exceed the state's inflation rate, which is 5.0% for 2023. Due to the inflation rate being lower than the increase in taxable values, we anticipate the millages being Headlee reduced, resulting in a revenue increase less than 9.40%. The 5.0% budget assumption was our best estimate in February prior to knowing the preliminary taxable value increase. We expect actual property tax increases of 7% to 7.5% once final taxable values are provided by the county and the Headlee reduction has been factored in. Below is a history of the change in Kent County taxable values from year to year. Our long-term financial planning does anticipate a slower growth rate in future years.

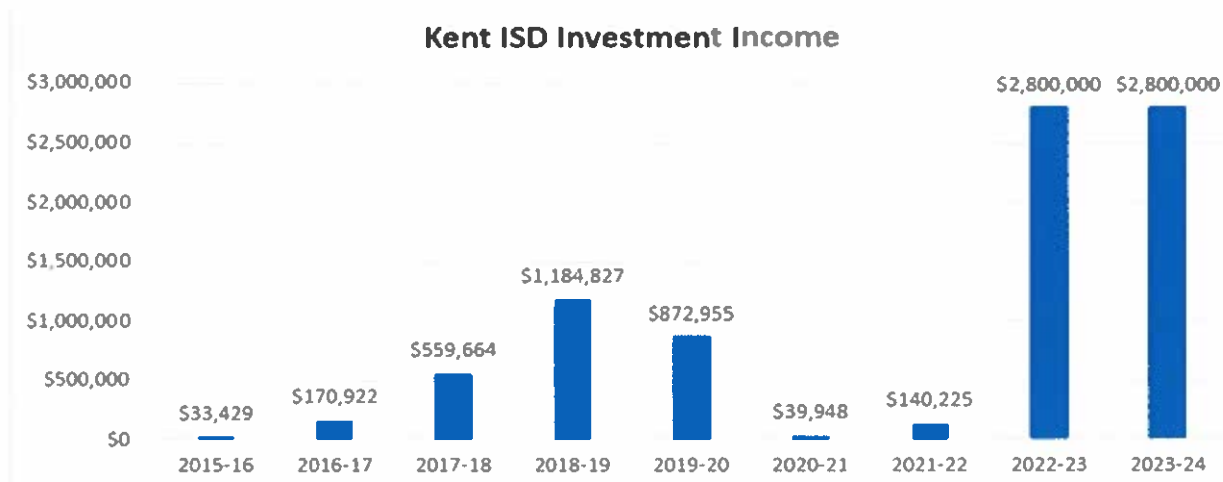


**State Aid:** State funding is the second largest source of revenue for the Kent ISD. State funding is provided in two formats, “restricted”, which are funds that have to support specific programs, and “unrestricted”, which can be spent on any program or service. Unrestricted funding is “Section 81” funding, which is in our general fund budget. Major components of restricted state funding are: Special Education, Early Childhood, Vocational Education, and Adult Education. The Kent ISD also receives funding to offset state mandated retirement expenses. Special education funding is based on a combination of the percentage of allowable expenses (28.6% of classroom costs and 70.4% of transportation costs) and a percentage of the per-pupil foundation allowance for special education pupils (87.5%).

Our budget assumptions for state funding in 2023-24 is based on the Governor’s Budget proposal from February. At this time, the House and Senate have not released their budget proposals, and considering the amount of available state revenue, feel the Governor’s proposal is the most realistic estimate at this time. Following the Governor’s proposal, we are budgeting for a **5.0% increase** to unrestricted state operational funding (Section 81), **0%** increase to vocational education (Section 61 & 62), and special education per-pupil reimbursement (Section 51e) increasing from **75% to 87.5% of the foundation allowance**. The full day Great Start Readiness slot amount is budgeted to increase to **\$9,608** to match the K-12 foundation allowance proposal. Section 31n mental health funding is budgeted to increase from **\$955,000 to \$1,003,100**. The Governor has proposed a **50% increase** in Section 107 Adult Education funding, the first increase in many years.

**Investment Income:** Interest earned on Kent ISD funds on hand was a significant revenue stream for a few years as earning rates finally rose from historical lows after the Great Recession of 2009. Investment income rose to a previous all-time high in the 2018-19 fiscal year, with a total amount earned of \$1,184,827. As interest rates began to fall in 2020 due to

the pandemic, investment income reduced to basically zero. As the pandemic has ended, the Federal Reserve is now addressing the inflationary environment in the economy, raising interest rates rapidly the last six months. The dramatic action taken by the Federal Reserve to increase borrowing rates and reduce liquidity in the financial markets has resulted in similar increases in investment earning rates. Currently, we are budgeting for \$2.8 million in investment income for 2022-23, although we expect to finish closer to \$3.2 million. Although we expect some easing of earning rates late in the 2023-24 fiscal year, we believe rates will remain high enough to continue with the **\$2,800,000** assumption for 2023-24. Historical investment income is provided below:



**Expense Assumptions:**

Wages: During the summer of 2021, all of the collective bargaining agreements at the Kent ISD were renegotiated. New 3-year contracts were ratified, with an expiration date of June 30, 2024. The 2023-24 fiscal year will represent the 3<sup>rd</sup> year of the 3-year agreement, and will provide an increase of **2.00%** increase to wage scales, along with a step increment if applicable. The history of wage increase is detailed below:

- 2018-19: 1.85% increase to scale, plus step increment
- 2019-20: 1.75% increase to scale, plus step increment
- 2020-21: 1.65% increase to scale, plus step increment
- 2021-22: 2.50% increase to scale, plus step increment
- 2022-23: 2.50% increase to scale, plus step increment
- 2023-24: 2.00% increase to scale, plus step increment

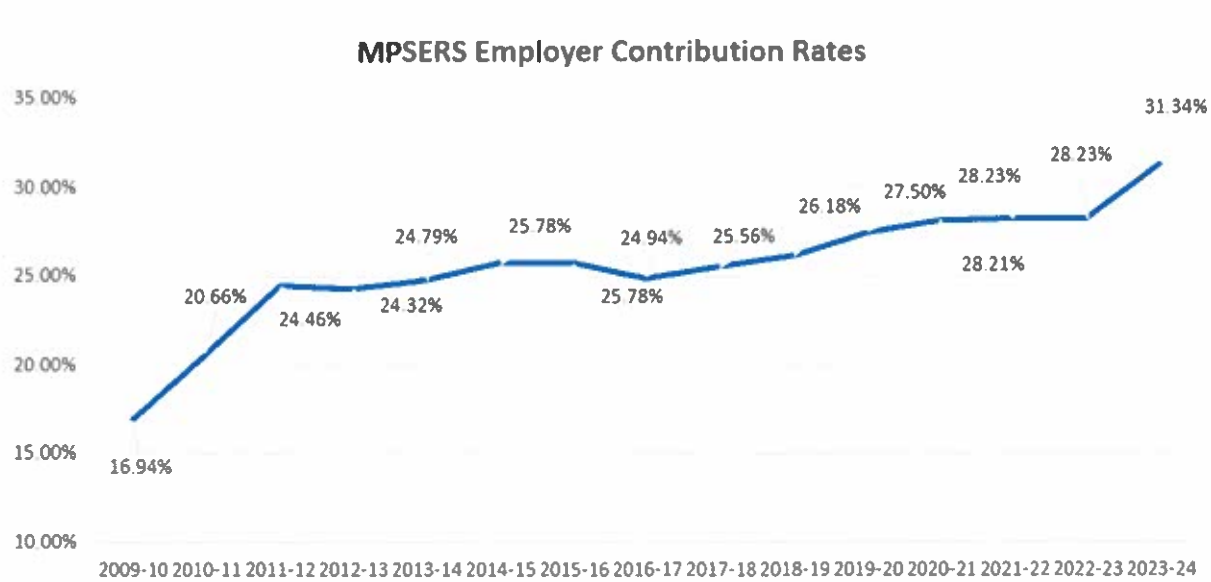
Health Insurance: Increases in health insurance costs are limited to the increase in Public Act 152 maximum employer contributions, which are adjusted annually based on the medical

consumer price index. The Public Act 152 amounts are adjusted on a calendar year basis, whereas the district’s annual budget is from July 1 to June 30. Therefore, our budget assumption for health insurance for the 2023-24 fiscal year is the blend of the 2023 and 2024 PA152 maximum contribution amounts. The percentage increase in the 2023 PA152 contribution amount was **1.3** percent, and the 2024 increase will be **4.1** percent. Blending the two increases results in an overall increase of **2.7%** for the 2023-24 fiscal year. The 2024 annual maximum contribution amounts are:

Single Subscriber:	\$7,702.85
Two Person:	\$16,109.06
Full Family:	\$21,007.83

**MPSERS Retirement:** MPSERS contribution rates are set by the Office of Retirement Services and included in the state budgeting process. District contribution rates are expressed as a percentage of each dollar of wages paid in the district. Those rates are based on a combination of the unfunded liabilities for service already earned (capped by law at 20.96%), and the “normal cost”, which represents the cost of current employee earning a year of retirement credit. The MPSERS retirement program has seen numerous program modifications over the last several years, resulting in several different levels of retirement benefit, each with their own contribution rate.

For the 2023-24 fiscal year, the contribution rates range from 20.96% to 31.34%. The most prevalent rate is the “Basic/MIP with Health Care Premium rate” which is increasing from 28.23% to 31.34%. The Governor’s budget proposal does allocate additional state funding to offset the 2023-24 increase in contribution rates. A historical look at the contribution rate is in the chart below.



Others: There are three other budget assumptions that pertain to all major funds, and those assumptions are below:

- Electric: 5% increase
- Natural Gas (Heat): 5% increase
- Risk Management Insurance: 10% increase
- Capital Outlay: 5.0% increase (\$2,319,189 to \$2,435,148)
  - Capital outlay represents the capital investments made in program materials, technology, and minor building improvements. Secondary program staff are asked for their requests, which is vetted by a committee that ranks the importance of each request on a scale of 1-4, 1 being highest need. Administration then reviews the committee's recommendations, and develops the final list of items based on the available budget vs. the dollar amount of requests.

## BUDGET NARRATIVE & DETAIL – GENERAL FUND

The General Fund had always been the smallest of the three major operating funds at Kent ISD, however, with the centralization of the Great Start Readiness Program and thirteen-county adult education program, the General Fund is now larger than the Career Technical Education fund. As its name would indicate, the “general operations” of the ISD are in the General Fund. This includes most of the general education services, such as curriculum services, school improvement services, early childhood services, and teaching and learning, as well as, general operations such as executive administration, business, human resource, and communication services.

The proposed budget for 2023-24 is \$61.2 million, representing 14.5% of the total Kent ISD budget of \$423 million. Proposed revenues for 2023-24 are \$60.0 million. After including transfers in and out, the budgeted surplus for 2023-24 will be **\$175,504**. For the current year (2022-23) the projected surplus is \$1,485,294. Fund reserves at the end of the 2023-24 fiscal year are projected to be **\$8,111,706** or **13.25%** of annual expenditures.

A significant portion of the general fund budget are grants which are restricted revenues specifically budgeted for those programs. While the grants do not impact the fund balance as they are “money in, money out”, their intent is to allow for additional services to be provided to local districts without using millage generated money. The largest grant in the general fund is the Great Start Readiness Program (GSRP) which is a state-funded preschool grant for four-year old children at \$32,573,744, which represents nearly half of the total revenue in the general fund. The next largest grant is the state-funded adult education grant at \$4,646,427, which serves the thirteen-county Prosperity Region 4 in West Michigan.

The three-year history and proposed budget for the General Fund is provided below, in total, and with grants and non-grant budgets separated.



## General Fund Budget History

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
Total Revenues	\$46,215,485	\$53,297,051	\$74,158,882	\$63,606,513
Total Expenses	<u>\$45,408,217</u>	<u>\$51,629,363</u>	<u>\$72,673,588</u>	<u>\$63,431,009</u>
Net Surplus/(Deficit)	\$807,268	\$1,667,688	\$1,485,294	\$175,504
Transfer to GF Cap Projects	\$500,000	\$561,668	\$0	\$1,082,221
Operational Surplus/(Deficit)	\$1,307,268	\$2,229,356	\$1,485,294	\$1,257,725
<b>Grant Funded Budget</b>	<b>2020-21 <u>Actual</u></b>	<b>2021-22 <u>Actual</u></b>	<b>2022-23 <u>Amended</u></b>	<b>2023-24 <u>Proposed Bdgt</u></b>
Total Revenues	\$32,923,161	\$38,071,634	\$56,644,418	\$47,574,685
Total Expenses	<u>\$32,923,161</u>	<u>\$38,071,634</u>	<u>\$56,644,418</u>	<u>\$47,574,685</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
<b>Non- Grant Funded Budget</b>	<b>2020-21 <u>Actual</u></b>	<b>2021-22 <u>Actual</u></b>	<b>2022-23 <u>Amended</u></b>	<b>2023-24 <u>Proposed Bdgt</u></b>
Total Revenues	\$13,292,324	\$15,225,417	\$17,514,464	\$16,031,828
Total Expenses	<u>\$12,485,056</u>	<u>\$13,557,729</u>	<u>\$16,029,170</u>	<u>\$15,856,324</u>
Net Surplus/(Deficit)	\$807,268	\$1,667,688	\$1,485,294	\$175,504

## Trend Analysis

The general fund has increased fund balance each year since 2020-21. On a structural basis, the general fund has been positive since the 2015-16 fiscal year. In the fiscal years 2017-18 to 2019-20, overall fund balance decreased, but that was due to \$1 million transfers each year to finance the construction of the countywide wide area network. The proposed budget for 2023-24 increases fund balance and maintains the annual structural surplus. The structural surplus is more significant than the actual surplus due to a \$1.5 million transfer to the capital projects fund to finance renovations at the Educational Services Building.

It is important to note revenue growth is limited in the general fund, both property tax collections and unrestricted state funding are less than \$3 million annually, so a 5% increase to both would only generate an additional \$150,000 annually for each. Therefore, adding programs and services to the General Fund is something that has to be examined carefully.

As we look ahead, we are hopeful the Governor's proposal to continue the alignment of full day slot funding for GSRP students to the K-12 base foundation in 2023-24 is included in the final school aid budget. We are also hopeful the Governor's proposal to increase Section 107 Adult

Education funding by 50% is included in the final budget. Similar to GSRP a few years ago, Adult Education funding has not been increased for several years. We do anticipate some revenue growth in the general fund for the next few years, but as mentioned above, the revenue growth in total dollars is limited, requiring we prioritize the services provided in the future within a balanced budget. We are fortunate to have a structural surplus and strong fund reserve position to allow us to maintain those prioritized services into the future.

**General Fund Grant Detail**

Approximately \$47 million of the \$63 million general fund is grant funded. Detailed below are the major grants (revenues and expenses) within the general fund:

- Great Start Readiness Program (GSRP): \$32,573,744
- Adult Education: \$4,646,427
- Early Literacy Coaches Grant: \$1,926,365
- Title I Regional Assistance Grant: \$1,134,223
- Health Resource Advocates Grant: \$1,120,000
- Great Start to Quality: \$801,951
- Section 32p Bright Beginnings: \$661,103
- Federal WIOA Adult Ed Grant: \$415,470
- Ready by 5 Grant: \$360,698
- Kent County Help Me Grow: \$285,386

**General Fund Non-Grant Detail**

The non-grant portion of the general fund is approximately \$16 million. The major sources of revenue for the non-grant portion of the general fund are:

<b>General Fund Revenue Detail</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Proposed Budget</u></b>
Section 81 State Unrestricted Revenue	\$2,510,439	\$2,610,857	\$2,746,621	\$2,883,952
Property Tax Collections	\$2,237,321	\$2,313,712	\$2,447,520	\$2,569,820
State Retirement Offset Funding	\$1,947,906	\$2,757,212	\$3,227,524	\$3,165,125
Investment Income	\$4,255	\$14,116	\$356,000	\$380,000
Other Miscellaneous Local Funding	\$376,324	\$843,809	\$641,865	\$630,491
Payment from Local Districts (Itinerant Services)	\$889,420	\$1,288,447	\$1,429,744	\$1,514,645
Other payments from local districts	\$514,113	\$467,272	\$765,227	\$767,062
Other State Funding	\$153,363	\$204,893	\$213,808	\$213,778

In addition to the revenues highlighted above, the general fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the general fund that benefit the other funds. A summary of those are:

**Transfers in from Other Funds**

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Budget</u>
Transfer in from Career Technical Education Fund	\$2,980,773	\$3,196,019	\$3,747,000	\$2,591,000
Transfer in from Special Education Fund	\$1,380,056	\$1,373,139	\$1,650,955	\$1,315,955
Transfer in from Center Programs	\$160,000	\$160,000	\$180,000	\$180,000
Transfer from General Fund	\$40,786	\$50,362	\$128,002	\$60,877
Transfer from Cooperative Fund	\$100,000	\$0	\$108,200	\$0

The major programs and services funded by the General Fund are provided below:

**General Fund Programs & Services**

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Bdgt</u>
Teaching & Learning/Instructional Consulting	\$2,021,669	\$2,290,585	\$2,797,693	\$2,942,751
Local District Itinerant Services	\$966,590	\$1,411,330	\$1,576,637	\$1,669,803
Executive Administration	\$471,215	\$565,966	\$1,014,165	\$1,096,943
Research/Eidex/Qualtrics	\$655,935	\$638,941	\$845,575	\$980,757
Communications/Organizational Initiatives	\$429,053	\$453,130	\$851,092	\$954,043
Human Resources	\$1,360,060	\$1,362,755	\$2,058,954	\$856,954
Custodial/Maintenance/Courier/Utilities	\$886,696	\$642,266	\$714,045	\$835,733
Bright Beginnings	\$255,661	\$476,282	\$522,011	\$781,393
Technology, Educational Tech, REMC	\$553,203	\$429,898	\$647,432	\$578,212
Business Services	\$1,409,679	\$1,534,930	\$1,802,930	\$461,200
Truancy	\$322,621	\$349,087	\$377,602	\$391,281
Pupil Accounting	\$312,814	\$331,782	\$364,465	\$364,465
Launch U General Associates	\$172,309	\$190,078	\$325,404	\$347,665
English as Second Language	\$156,251	\$165,038	\$266,848	\$269,017
Grant Writing	\$0	\$67,200	\$67,200	\$247,830
Capital Outlay	\$176,527	\$291,235	\$250,373	\$114,768
Safety & Security	\$6,109	\$85,850	\$107,142	\$110,412
Board of Education, Legal, Audit	\$50,113	\$60,978	\$62,817	\$70,739

In addition to the expenses highlighted above, the general fund includes transfers to other funds to support other programs at the Kent ISD as well as a portion of the administrative expenses included in other funds that benefit the general fund. A summary of those are:

	2020-21	2021-22	2022-23	2023-24
Transfer to Other Funds	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Transfer to General Fund Cap Projects	\$500,000	\$561,667	\$0	\$1,082,221
Transfer to Career Tech Fund (Data Warehouse)	\$783,563	\$524,876	\$546,500	\$625,800
Transfer to Cooperative Fund (Local Dist Services)	\$226,000	\$303,000	\$254,333	\$394,333
Transfer to Center Programs	\$0	\$43,131	\$51,384	\$129,280

### **Fund Balance Analysis**

The proposed 2023-24 general fund budget results in an ending fund balance of \$8,111,706 as of June 30, 2024. A history of ending fund balance over the last several years is detailed below:

<b>Fund Balance History</b>						
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended 2022-23</u>	<u>Proposed 2023-24</u>
Ending Fund Balance	\$4,689,109	\$3,975,952	\$4,783,220	\$6,450,908	\$7,936,202	\$8,111,706
Change in Fund Balance	(\$135,004)	(\$713,158)	\$807,268	\$1,667,688	\$1,485,294	\$175,504

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2024:

Committed: \$590,955 (1.0% of expenditures)  
 Uncommitted: \$7,520,751 (12.3% of expenditures)  
 Total: \$8,111,706

### **Use of Committed Funds:**

Other Capital Needs \$500,000

### Three Year Trend Analysis GENERAL FUND

	Year ending:	2021-22	2022-23	2023-24	% chg
		Actual	Apr Amend	Original	
<b>Revenue:</b>					
Local sources		4,368,481	5,705,931	4,791,007	-16.03%
State sources		37,818,676	48,796,463	47,806,974	-2.03%
Federal sources		4,625,017	11,775,362	4,819,870	-59.07%
Interdistrict		1,755,719	2,194,871	2,281,607	3.95%
<b>Total revenues</b>		<b>48,567,893</b>	<b>68,472,627</b>	<b>59,699,458</b>	<b>-12.81%</b>
<b>Expenditures:</b>					
<b>Instruction:</b>					
Basic programs		9,959,258	16,471,924	12,499,866	-24.11%
Student instruc & added needs		22,366	40,917	39,732	-2.90%
Adult continuing ed		1,128,547	1,294,262	1,165,696	-9.93%
<b>Supporting services:</b>					
Pupil services		3,141,570	3,918,630	4,090,860	4.40%
Instructional staff		6,639,776	8,289,568	8,337,889	0.58%
General administration		965,327	729,932	945,987	29.60%
School administration		1,100	1,000	1,000	0.00%
Business services		1,729,762	2,028,839	684,920	-66.24%
Operation and maintenance		1,380,082	1,593,938	1,608,045	0.89%
Transportation services		302,550	378,482	343,289	-9.30%
Central services		3,587,678	5,522,797	4,444,368	-19.53%
Other services		4,006	-	-	-
Community services		1,186,696	2,311,213	1,625,387	-29.67%
Interdistrict transactions		20,075,111	29,169,260	25,412,336	-12.88%
Capital outlay		72,861	70,609	-	-
<b>Total expenditures</b>		<b>50,196,690</b>	<b>71,821,371</b>	<b>61,199,375</b>	<b>-14.79%</b>
<b>Revenue over (under) expenditures</b>		<b>(1,628,797)</b>	<b>(3,348,744)</b>	<b>(1,499,917)</b>	<b>-55.21%</b>
<b>Other financing sources (uses)</b>					
Sale of Capital Assets		-	100	100	0.00%
Prior period adjustment		-	-	-	-
Transfer in		4,729,158	5,686,155	3,906,955	-31.29%
Transfer out		(1,432,673)	(852,217)	(2,231,634)	161.86%
<b>Total other financing uses</b>		<b>3,296,485</b>	<b>4,834,038</b>	<b>1,675,421</b>	<b>-65.34%</b>
<b>Net change in fund balances</b>		<b>1,667,688</b>	<b>1,485,294</b>	<b>175,504</b>	
<b>Ending Year Fund Balance</b>		<b>6,450,908</b>	<b>7,936,202</b>	<b>8,111,706</b>	<b>2.21%</b>

## BUDGET NARRATIVE & DETAIL – SPECIAL EDUCATION FUND

The Special Education Fund is by far the largest of the three major operating funds at Kent ISD. The majority of the funds, over 95%, flow through to the local districts. Flow through funds include the Act 18 distribution, payment for center and autism programs, Medicaid, IDEA grants, and cooperative services like Special Education transportation and itinerant staff.

With over \$250 million in revenue, the Special Education fund represents 60% of the total Kent ISD budget of \$423 million. By far the largest source of funding for the Special Education fund is property tax collections, which total \$103.5 million or 41% of total revenue. Property tax collections are followed by state sources (14.3%) and federal grants (12.2%). The Special Education fund levies 3.5474 mills.

The proposed budget for 2023-24 is \$224.7 million, representing 53.1% of the total Kent ISD budget of \$423 million. Proposed revenues for 2023-24 are \$253.4 million. If projections hold true, the budgeted deficit for 2023-24 will be \$5,381,408. For the current year (2022-23), the projected deficit is \$3,959,672. Fund reserves at the end of the 2023-24 fiscal year are projected to be \$7,062,279 or 3.1% of annual expenditures.

The three-year history and proposed budget for the Special Education Fund is provided below, in total, and with grants and non-grant budgets separated.

### Special Education Fund Budget History

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
<b>Total Revenues</b>	\$208,560,068	\$225,870,313	\$246,747,612	\$253,690,975
<b>Total Expenses</b>	<u>\$204,040,656</u>	<u>\$219,621,484</u>	<u>\$250,707,284</u>	<u>\$259,072,383</u>
<b>Net Surplus/(Deficit)</b>	\$4,519,412	\$6,248,829	(\$3,959,672)	(\$5,381,408)
<b>Transfer to Spec Ed Cap Proj.</b>	\$0	\$0	\$3,917,863	\$3,000,000
<b>Supplemental Act 18 Pmt.</b>	\$0	\$2,000,000	\$4,000,000	\$2,500,000
<b>Operational Surplus/(Deficit)</b>	\$4,519,412	\$8,248,829	\$3,958,191	\$118,592
<b>Grant Funded Budget</b>	<b>2020-21 <u>Actual</u></b>	<b>2021-22 <u>Actual</u></b>	<b>2022-23 <u>Amended</u></b>	<b>2023-24 <u>Proposed Bdgt</u></b>
<b>Total Revenues</b>	\$28,546,370	\$33,531,394	\$35,263,367	\$32,044,185
<b>Total Expenses</b>	<u>\$28,546,370</u>	<u>\$33,531,394</u>	<u>\$35,263,367</u>	<u>\$32,044,185</u>
<b>Net Surplus/(Deficit)</b>	\$0	\$0	\$0	\$0
<b>Non- Grant Funded Budget</b>	<b>2020-21 <u>Actual</u></b>	<b>2021-22 <u>Actual</u></b>	<b>2022-23 <u>Amended</u></b>	<b>2023-24 <u>Proposed Bdgt</u></b>
<b>Total Revenues</b>	\$180,013,698	\$192,338,919	\$211,484,245	\$221,646,790
<b>Total Expenses</b>	<u>\$175,494,286</u>	<u>\$186,090,090</u>	<u>\$215,443,917</u>	<u>\$227,028,198</u>
<b>Net Surplus/(Deficit)</b>	\$4,519,412	\$6,248,829	(\$3,959,672)	(\$5,381,408)

### **Trend Analysis**

Fortunately, for the students of Kent County, taxable value has been increasing at a rapid rate for the last several years. After experiencing four straight years of decline from 2010 – 2013, 2023 will mark the tenth straight year of taxable value growth. Taxable values are expected to increase by 9.40% in 2023. The budgeted increase of 5.00% was developed prior to learning the projected preliminary increase in taxable values. After considering any potential Headlee reductions, we anticipate final revenue growth from our millage to be 7.00% to 7.50%. 7.50% growth will generate an additional \$2.5 million for special education programming in the county compared to the 5% budget estimate.

As one would expect with the increase in revenue due to taxable values, the Special Education fund balance has been growing. Fund balance increased from \$4.0 million in 2017-18 to \$16.4 million at the end of the 2021-22 fiscal year. In general, the fund balance target for the Special Education fund is approximately \$5 million. In order to bring fund balance back down to the \$5 million target, we have been implementing two different approaches. To reduce the ongoing “structural surplus” to around break even annually, we have been collaboratively working with local special education directors to add special services provided by the Kent ISD to local districts. To reduce the fund balance down to \$5 million, we have provided supplemental Act 18 distributions and invested in center program facilities. In 2022-23, a \$4 million supplemental Act 18 distribution was made, \$2.4 million was dedicated to purchase two facilities for the Empower U transition program, and an additional \$1.5 million was dedicated to other center program facility improvements. In 2023-24, a \$2.5 million Act 18 supplemental distribution is budgeted, along with a \$3 million transfer to the capital projects fund for center program facility improvements. We anticipate \$1.5 million transfers to capital projects in 2024-25 and 2025-26 to continue center program facility improvements.

### **Special Education Fund Grant Detail**

Approximately \$32 million of the \$250 million special education fund is grant funded. Detailed below are the major grants (revenues and expenses) within the special education fund:

- Federal – IDEA: \$29,916,745
- State 31n Mental Health: \$1,418,119
- Early On: \$691,736

### **Special Education Fund Non-Grant Detail**

The non-grant portion of the special education fund is approximately \$222 million. The major sources of revenue for the non-grant portion of the special education fund are:

**Special Education Fund Revenue Detail**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Amended</u>	<u>2023-24 Proposed Budget</u>
Property Tax Collections	\$89,998,259	\$93,123,601	\$98,573,040	\$103,501,710
Payments from Local Districts (Itinerants)	\$36,311,434	\$39,321,760	\$43,188,614	\$46,874,449
Payments from Local Districts (Transportation)	\$16,060,917	\$18,873,771	\$19,791,676	\$20,762,221
State Transportation Reimbursement	\$13,796,333	\$9,104,832	\$15,242,399	\$14,536,946
Medicaid Fee For Service	\$8,935,485	\$10,413,598	\$11,700,726	\$11,692,226
State Retirement Offset Funding	\$5,076,899	\$5,967,307	\$6,396,264	\$7,802,547
State Section 51 funding	\$1,887,769	\$1,316,289	\$1,192,327	\$1,774,638
State Personal Property Tax Reimbursement	\$1,300,564	\$1,582,033	\$1,639,319	\$1,639,300
State Section 56(7) funding	\$0	\$3,824,563	\$3,877,635	\$2,754,150
State Section 26d Brownfield	\$0	\$0	\$1,124,673	\$1,124,673
Local Revenue (O/M and P/T)	\$992,121	\$907,523	\$1,161,158	\$1,161,158
TIFA, Interest on Delinquent, Revenue in Lieu of Taxes	\$2,110,926	\$1,369,895	\$1,243,420	\$1,243,430
Caring for Students (C4S)	\$0	\$713,375	\$441,710	\$575,213
Investment Income	\$17,761	\$58,435	\$1,318,000	\$1,405,000

In addition to the revenues highlighted above, the special education fund includes fund transfers from other funds to offset a portion of costs incurred on behalf of other funds. A summary of those are:

**Transfers in from Other Funds**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Amended</u>	<u>2023-24 Proposed Budget</u>
Transfer in from Center Programs	\$60,529	\$25,586	\$71,910	\$259,691

The major programs and services funded by the Special Education Fund are provided below:

**Special Education Fund Programs & Services**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Amended</u>	<u>2023-24 Proposed Bdgt</u>
Act 18 payment to Local Districts	\$60,080,143	\$62,680,485	\$70,505,234	\$75,628,098
Local District Itinerant Services	\$39,612,653	\$43,323,785	\$47,510,604	\$51,636,595
Act 18 payment to Center Programs	\$23,649,085	\$24,212,563	\$26,570,391	\$27,359,418
Transportation	\$16,778,080	\$19,143,112	\$20,157,875	\$21,162,378
State Transportation Reimb to Locals	\$13,796,333	\$8,591,468	\$15,242,399	\$14,536,946
Medicaid	\$8,850,507	\$10,442,199	\$11,692,702	\$11,682,856
Section 56(7) payments to Locals	\$0	\$3,864,563	\$3,874,569	\$2,754,150
Itinerant Indirect & Lapsed Funds to Locals	\$3,084,793	\$3,259,347	\$3,552,062	\$3,707,268
Physical Therapists	\$1,327,454	\$740,235	\$1,230,772	\$1,506,785
PBIS	\$393,888	\$823,618	\$1,164,724	\$1,829,734
Supervision & Direction	\$779,530	\$803,022	\$1,088,294	\$1,198,105
Kent Transition Center Services	\$975,520	\$917,246	\$805,846	\$833,690
Information Technology	\$548,478	\$628,682	\$730,082	\$976,829
Teacher Consultants	\$579,067	\$579,238	\$599,762	\$598,124
Caring for Students (C4S)	\$0	\$713,375	\$441,710	\$575,213
Social Work	\$216,201	\$239,985	\$303,756	\$320,862
Visually Impaired	\$339,180	\$353,924	\$376,108	\$391,921
Medical Assistance - Subgrantee	\$168,062	\$338,860	\$225,000	\$225,000
KTC - YMCA Core	\$189,213	\$196,014	\$226,095	\$230,943
Business Office	\$0	\$0	\$0	\$1,402,399
Human Resources	\$0	\$0	\$0	\$881,943
Security	\$47,161	\$76,570	\$111,805	\$137,240
Capital Outlay	\$35,240	\$824,507	\$14,221	\$1,675



In addition to the expenses highlighted above, the special education fund includes fund transfers to other funds to transfer allocated millage funds, support other programs and offset a portion of costs incurred on behalf of other funds. A summary of those are:

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
Transfer to Other Funds				
Transfer to General Fund	\$1,380,056	\$1,373,139	\$1,650,955	\$1,315,955
Transfer to CTE Fund (Data Warehouse)	\$1,231,036	\$1,818,241	\$1,786,200	\$2,077,900
Transfer to Cooperative Fund (Local Dist Services)	\$92,000	\$100,000	\$106,333	\$106,333
Transfer to General Capital Projects Fund	\$400,000	\$561,667	\$0	\$500,000
Transfer to Special Ed Capital Projects Fund	\$0	\$0	\$3,917,863	\$3,000,000

### Fund Balance Analysis

The proposed 2023-24 Special Education Fund budget results in an ending fund balance of \$7,062,279 as of June 30, 2024. Fund balance has been in a strong position, and as discussed above, we have developed a plan to reduce fund balance to our target of \$5 million by supporting our local districts, the capital needs of center program buildings and providing supplemental Act 18 payments to local districts. A history of ending fund balance over the last several years is detailed below:

#### Fund Balance History

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended 2022-23</u>	<u>Proposed 2023-24</u>
Ending Fund Balance	\$5,376,326	\$5,635,118	\$10,154,530	\$16,403,359	\$12,443,687	\$7,062,279
Change in Fund Balance	\$1,395,659	\$258,793	\$4,519,412	\$6,248,829	(\$3,959,672)	(\$5,381,408)

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2024:

Committed:	\$2,000,000 (0.9% of expenditures)
Uncommitted:	<u>\$5,062,279</u> (2.2% of expenditures)
Total:	\$7,062,279

#### Use of Committed Funds:

Other Capital Needs \$2,000,000

### Three Year Trend Analysis SPECIAL EDUCATION FUND

Year ending:	2021-22	2022-23	2023-24	% chg
	Actual	Apr Amend	Original	
<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>				
<b>Instruction:</b>				
Student instruc & added needs	21,595	10,946	18,815	71.89%
<b>Supporting services:</b>				
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>

## BUDGET NARRATIVE & DETAIL CENTER PROGRAMS FUND

The Center Programs Fund supports the center based special education programs for districts in the Kent Intermediate School District. Those programs have been transferred to the Kent ISD over the last four years. The programs Grand Rapids Public Schools used to operate were transferred to the Kent ISD for the beginning of the 2019-20 school year. The Deaf and Hard of Hearing program operated at Northview Public Schools was transferred to the Kent ISD for the beginning of the 2020-21 school year. Local Early On programs transferred into the center based Early On program in 2020-21 and 2021-22. Finally, the Region 1 transition program for ages 18 to 26 moved into center programs for the 2022-23 school year. The center programs are operated as an “excess cost model”, where the excess expense after factoring in all revenue is billed back to the local districts based on the billable student days within each individual program. Currently, the programs are defined as: Lincoln Pines, Empower U (18-26 transition program), Kent Education Center (Oakleigh & Beltline), Early Childhood, Early On, and Hearing Impaired.

The proposed budget for 2023-24 is \$61.2 million, representing 14.5% of the total Kent ISD budget of \$423 million. Proposed revenues for 2023-24 are \$59.3 million. The projected excess cost for 2023-24 is \$2,385,793. For the current year (2022-23) the projected excess cost is \$1,066,037.

The three-year history and proposed budget for the Center Programs Fund is provided below.

Center Program Tuition Analysis				
	2020-21 Final	2021-22 Final	2022-23 April Budget	2023-24 Initial Estimate
<b>Pupil FTE</b>	923.68	883.40	877.25	877.25
<b>Staffing</b>				
Professionals	12.00	12.54	11.67	12.67
Secretary	11.00	10.00	10.00	10.00
Instructional	118.20	117.00	119.73	126.73
Instructional Aides	199.41	200.00	210.20	220.20
Other Professional	143.49	142.85	146.85	156.45
<b>Total</b>	<b>484.10</b>	<b>482.39</b>	<b>498.45</b>	<b>526.05</b>
<b>Expense</b>				
Salaries	\$ 22,222,738	\$ 23,285,063	\$ 26,217,325	\$ 28,192,241
Benefits	\$ 17,720,183	\$ 18,901,688	\$ 20,824,330	\$ 23,117,595
Purchase Services	\$ 385,842	\$ 599,871	\$ 682,665	\$ 699,965
Supplies	\$ 273,849	\$ 321,421	\$ 380,085	\$ 362,135
Transportation	\$ 16,875	\$ 25,336	\$ 67,751	\$ 57,292
Capital	\$ 6,522	\$ 11,839	\$ 14,981	\$ 14,434
Operations	\$ 2,567,434	\$ 2,561,988	\$ 2,765,257	\$ 3,038,313
Federal	\$ 1,398,564	\$ 2,131,723	\$ 2,444,708	\$ 2,210,980
Indirect	\$ 2,377,923	\$ 2,468,368	\$ 2,745,165	\$ 3,011,044
<b>Total</b>	<b>46,969,929</b>	<b>50,307,297</b>	<b>56,142,267</b>	<b>60,703,999</b>
<b>Revenue</b>				
Foundation Allowance	\$ 6,026,311	\$ 5,738,520	\$ 6,578,394	\$ 6,907,669
Sec 51 categorical	\$ 8,028,105	\$ 11,108,249	\$ 14,185,426	\$ 15,666,386
MPERS UAAL	\$ 4,016,187	\$ 4,734,606	\$ 5,236,259	\$ 6,117,450
Section 53	\$ 109,532	\$ 269,714	\$ 289,187	\$ 243,145
Act 18	\$ 23,209,848	\$ 23,684,806	\$ 25,914,781	\$ 26,719,507
Federal	\$ 1,398,564	\$ 2,131,723	\$ 2,444,708	\$ 2,210,980
Enhancement millage	\$ 174,161	\$ 178,401	\$ 203,802	\$ 207,149
Other Local Revenue	\$ 34,379	\$ 41,838	\$ 167,022	\$ 141,800
Operations Fund Mod		\$ 73,632	\$ 87,722	\$ 165,230
<b>Total</b>	<b>\$ 42,997,087</b>	<b>\$ 47,961,489</b>	<b>\$ 55,107,301</b>	<b>\$ 58,379,316</b>
<b>Excess Cost</b>	<b>\$ 3,972,842</b>	<b>\$ 2,345,808</b>	<b>\$ 1,034,966</b>	<b>\$ 2,324,683</b>
<b>Billable Days</b>	<b>139,977</b>	<b>126,897</b>	<b>137,050</b>	<b>137,050</b>

**Center Program Revenue Detail:**

The \$61.2 million projected revenues for 2023-24 consist primarily of state, federal, and county Act 18 millage funds. A listing of the major revenue categories is listed below:

- Act 18 Funding: \$27,359,418
- State Funding (36% reimbursement): \$23,626,748
- State Retirement Offset Funding: \$6,251,624
- Federal Funding (IDEA): \$1,586,393
- Enhancement Millage: \$207,149
- Investment Earnings: \$105,000

**Center Program Expense, Excess Cost and Daily Tuition by Program:**

The three-year history of allocated revenues, expenses, excess cost, and daily tuition by program is detailed below:

**Lincoln Pines**

<b>Lincoln Pines (Lincoln, LDC, Pine Grove)</b>				
	<b>2020-21 Final</b>	<b>2021-22 Final</b>	<b>2022-23 April Budget</b>	<b>2023-24 Initial Estimate</b>
<b>Pupil FTE</b>	320.77	298.60	322.54	322.54
<b>Staffing</b>				
<b>Professionals</b>	4.00	4.00	4.00	4.00
<b>Secretary</b>	3.00	3.00	3.00	3.00
<b>Instructional</b>	53.00	53.00	52.23	55.23
<b>Instructional Aides</b>	104.00	104.00	107.00	112.00
<b>Other Professional</b>	30.40	31.00	32.30	37.90
<b>Total</b>	<b>194.40</b>	<b>195.00</b>	<b>198.53</b>	<b>212.13</b>
<b>Expense</b>				
<b>Salaries</b>	\$ 7,817,164	\$ 8,330,737	\$ 9,705,705	\$ 10,433,734
<b>Benefits</b>	\$ 6,448,640	\$ 6,979,755	\$ 7,950,988	\$ 8,769,959
<b>Purchase Services</b>	\$ 158,157	\$ 227,133	\$ 232,479	\$ 234,573
<b>Supplies</b>	\$ 78,583	\$ 79,446	\$ 103,245	\$ 96,945
<b>Transportation</b>	\$ 2,195	\$ 13,032	\$ 22,000	\$ 21,250
<b>Capital</b>	\$ 1,775	\$ 2,261	\$ 2,530	\$ 2,865
<b>Operations</b>	\$ 1,557,806	\$ 1,450,862	\$ 1,583,546	\$ 1,628,527
<b>Federal</b>	\$ 546,029	\$ 533,097	\$ 584,729	\$ 572,850
<b>Indirect</b>	\$ 821,133	\$ 808,137	\$ 924,194	\$ 1,012,490
<b>Total</b>	<b>\$ 17,431,481</b>	<b>\$ 18,424,460</b>	<b>\$ 21,109,416</b>	<b>\$ 22,773,193</b>
<b>Revenue</b>				
<b>Foundation Allowance</b>	\$ 2,593,654	\$ 2,589,120	\$ 2,942,090	\$ 3,089,353
<b>Sec 51 Categorical</b>	\$ 2,918,705	\$ 4,034,991	\$ 5,674,671	\$ 6,187,343
<b>MPERS UAAL</b>	\$ 1,412,751	\$ 1,693,908	\$ 1,938,474	\$ 2,264,021
<b>Section 53</b>	\$ 14,604	\$ 34,512	\$ 47,779	\$ 40,025
<b>Act 18</b>	\$ 8,756,225	\$ 9,010,699	\$ 9,394,016	\$ 9,613,290
<b>Federal</b>	\$ 546,029	\$ 533,097	\$ 584,729	\$ 572,850
<b>Enhancement millage</b>	\$ 71,528	\$ 76,354	\$ 86,831	\$ 88,257
<b>Other Local Revenue</b>	\$ 33,324	\$ 6,952	\$ 27,168	\$ 23,065
<b>Non-Res Kent ISD Tuition</b>	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 16,346,820</b>	<b>\$ 17,979,633</b>	<b>\$ 20,695,758</b>	<b>\$ 21,878,204</b>
<b>Excess Cost</b>	<b>\$ 1,084,661</b>	<b>\$ 444,827</b>	<b>\$ 413,658</b>	<b>\$ 894,989</b>
<b>Billable Days</b>	<b>59,515</b>	<b>60,669</b>	<b>61,296</b>	<b>61,296</b>
<b>Tuition Rate</b>	<b>\$18.22</b>	<b>\$7.33</b>	<b>\$6.75</b>	<b>\$14.60</b>

## Community Transition Program

<b>Empower U</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Final</b>	<b>Final</b>	<b>April Budget</b>	<b>Initial Estimate</b>
<b>Pupil FTE</b>	213.42	194.32	262.55	262.55
<b>Staffing</b>				
Professionals	2.00	2.00	2.00	2.00
Secretary	2.00	2.00	2.00	2.00
Instructional	23.00	24.00	29.00	30.00
Instructional Aides	56.00	54.00	65.00	66.00
Other Professional	6.40	6.40	7.80	8.30
<b>Total</b>	<b>89.40</b>	<b>88.40</b>	<b>105.80</b>	<b>108.30</b>
<b>Expense</b>				
Salaries	\$ 3,714,637	\$ 3,870,823	\$ 5,103,852	\$ 5,413,699
Benefits	\$ 3,006,079	\$ 3,171,004	\$ 4,076,097	\$ 4,516,511
Purchase Services	\$ 57,864	\$ 111,703	\$ 119,995	\$ 131,291
Supplies	\$ 47,982	\$ 54,463	\$ 67,744	\$ 67,644
Transportation	\$ 11,935	\$ 8,581	\$ 39,783	\$ 30,042
Capital	\$ 1,868	\$ 2,475	\$ 4,597	\$ 4,144
Operations	\$ 265,344	\$ 281,032	\$ 373,452	\$ 610,598
Federal	\$ 206,737	\$ 320,765	\$ 334,548	\$ 341,647
Indirect	\$ 346,606	\$ 358,776	\$ 463,354	\$ 517,189
<b>Total</b>	<b>\$ 7,659,052</b>	<b>\$ 8,179,622</b>	<b>\$ 10,583,422</b>	<b>\$ 11,632,765</b>
<b>Revenue</b>				
Foundation Allowance	\$ 1,706,717	\$ 1,673,184	\$ 2,375,798	\$ 2,494,717
Sec 51 Categorical	\$ 1,156,245	\$ 1,616,077	\$ 3,318,014	\$ 3,566,565
MPSERS UAAL	\$ 671,324	\$ 787,063	\$ 1,019,368	\$ 1,174,722
Section 53	\$ 43,813	\$ 49,394	\$ 87,982	\$ 77,607
Act 18	\$ 3,427,611	\$ 3,507,917	\$ 3,226,201	\$ 3,565,718
Federal	\$ 206,737	\$ 320,765	\$ 334,548	\$ 341,647
Enhancement millage	\$ 47,068	\$ 49,343	\$ 70,118	\$ 71,270
Other Local Revenue	\$ 60	\$ 7,130	\$ 28,192	\$ 22,880
Operations Fund Modification	\$ -	\$ -	\$ -	\$ 78,445
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 7,259,575</b>	<b>\$ 8,010,873</b>	<b>\$ 10,460,221</b>	<b>\$ 11,393,571</b>
<b>Excess Cost</b>	<b>\$ 399,477</b>	<b>\$ 168,749</b>	<b>\$ 123,201</b>	<b>\$ 239,194</b>
<b>Billable Days</b>	<b>44,059</b>	<b>40,348</b>	<b>52,207</b>	<b>52,207</b>
<b>Tuition Rate</b>	<b>\$9.07</b>	<b>\$4.18</b>	<b>\$2.36</b>	<b>\$4.58</b>

## Kent Education Center (Beltline & Oakleigh)

<b>Kent Education Center (Beltline &amp; Oakleigh)</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Final</b>	<b>Final</b>	<b>April Budget</b>	<b>Initial Estimate</b>
<b>Pupil FTE</b>	103.17	80.27	75.31	75.31
<b>Staffing</b>				
Professionals	3.00	4.00	4.00	4.00
Secretary	2.00	2.00	2.00	2.00
Instructional	25.40	23.00	23.00	26.00
Instructional Aides	23.00	24.00	25.00	28.00
Other Professional	10.30	10.30	9.70	10.70
<b>Total</b>	<b>63.70</b>	<b>63.30</b>	<b>63.70</b>	<b>70.70</b>
<b>Expense</b>				
Salaries	\$ 3,262,621	\$ 3,270,828	\$ 3,483,110	\$ 3,713,326
Benefits	\$ 2,554,745	\$ 2,607,541	\$ 2,714,060	\$ 3,028,875
Purchase Services	\$ 27,095	\$ 40,870	\$ 71,974	\$ 71,124
Supplies	\$ 30,481	\$ 31,325	\$ 37,538	\$ 37,538
Transportation	\$ 2,744	\$ 3,723	\$ 5,018	\$ 5,050
Capital	\$ 1,235	\$ 2,311	\$ 1,937	\$ 1,573
Operations	\$ 357,276	\$ 448,328	\$ 485,959	\$ 473,421
Federal	\$ 156,206	\$ 276,125	\$ 307,604	\$ 176,226
Indirect	\$ 303,025	\$ 306,489	\$ 325,408	\$ 349,294
<b>Total</b>	<b>\$ 6,695,427</b>	<b>\$ 6,987,540</b>	<b>\$ 7,432,608</b>	<b>\$ 7,856,427</b>
<b>Revenue</b>				
Foundation Allowance	\$ 808,423	\$ 663,549	\$ 668,957	\$ 702,441
Sec 51 Categorical	\$ 1,129,211	\$ 1,512,474	\$ 1,738,571	\$ 1,923,679
MPSERS UAAL	\$ 589,635	\$ 665,065	\$ 695,664	\$ 805,757
Section 53	\$ 51,115	\$ 185,808	\$ 153,426	\$ 125,513
Act 18	\$ 3,532,712	\$ 3,489,971	\$ 3,676,137	\$ 3,745,095
Federal	\$ 156,206	\$ 276,125	\$ 307,604	\$ 176,226
Enhancement millage	\$ 22,295	\$ 19,568	\$ 19,743	\$ 20,067
Other Local Revenue	\$ 545	\$ 6,742	\$ 26,891	\$ 22,835
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,290,142</b>	<b>\$ 6,819,302</b>	<b>\$ 7,286,993</b>	<b>\$ 7,521,613</b>
<b>Excess Cost</b>	<b>\$ 405,285</b>	<b>\$ 168,238</b>	<b>\$ 145,615</b>	<b>\$ 334,814</b>
<b>Billable Days</b>	<b>18,643</b>	<b>16,476</b>	<b>16,445</b>	<b>16,445</b>
<b>Tuition Rate</b>	<b>\$21.74</b>	<b>\$10.21</b>	<b>\$8.85</b>	<b>\$20.36</b>

## Early Childhood

<b>Early Childhood Center</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Final</b>	<b>Final</b>	<b>April Budget</b>	<b>Initial Estimate</b>
<b>Pupil FTE</b>	<b>64.00</b>	<b>46.00</b>	<b>30.09</b>	<b>30.09</b>
<b>Staffing</b>				
Professionals	1.50	0.54	0.67	0.67
Secretary	1.00	-	-	-
Instructional	6.00	4.00	3.00	3.00
Instructional Aides	8.00	7.00	4.00	4.00
Other Professional	9.90	8.00	4.60	4.60
<b>Total</b>	<b>26.40</b>	<b>19.54</b>	<b>12.27</b>	<b>12.27</b>
<b>Expense</b>				
Salaries	\$ 1,269,280	\$ 1,166,903	\$ 756,839	\$ 853,074
Benefits	\$ 998,398	\$ 950,307	\$ 596,544	\$ 699,732
Purchase Services	\$ 26,759	\$ 41,033	\$ 54,303	\$ 54,503
Supplies	\$ 18,092	\$ 21,246	\$ 24,753	\$ 23,753
Transportation	\$ -	\$ -	\$ -	\$ -
Capital	\$ 135	\$ 783	\$ 1,315	\$ 1,250
Operations	\$ 168,628	\$ 166,814	\$ 101,299	\$ 102,681
Federal	\$ 104,348	\$ 77,992	\$ 80,752	\$ 52,610
Indirect	\$ 123,275	\$ 111,249	\$ 73,981	\$ 83,174
<b>Total</b>	<b>\$ 2,708,917</b>	<b>\$ 2,536,327</b>	<b>\$ 1,689,786</b>	<b>\$ 1,870,777</b>
<b>Revenue</b>				
Foundation Allowance	\$ 519,104	\$ 400,200	\$ 275,324	\$ 289,105
Sec 51 Categorical	\$ 427,473	\$ 544,835	\$ 470,518	\$ 525,084
MPSERS UAAL	\$ 229,390	\$ 237,269	\$ 151,160	\$ 185,109
Section 53	\$ -	\$ -	\$ -	\$ -
Act 18	\$ 1,252,304	\$ 1,203,869	\$ 672,356	\$ 739,947
Federal	\$ 104,348	\$ 77,992	\$ 80,752	\$ 52,610
Enhancement millage	\$ 14,316	\$ 11,802	\$ 8,126	\$ 8,259
Other Local Revenue	\$ 45	\$ 6,829	\$ 25,906	\$ 22,820
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,546,980</b>	<b>\$ 2,482,796</b>	<b>\$ 1,684,142</b>	<b>\$ 1,822,934</b>
<b>Excess Cost</b>	<b>\$ 161,936</b>	<b>\$ 53,531</b>	<b>\$ 5,644</b>	<b>\$ 47,843</b>
<b>Billable Days</b>	<b>11,583</b>	<b>7,938</b>	<b>5,845</b>	<b>5,845</b>
<b>Tuition Rate</b>	<b>\$13.98</b>	<b>\$6.74</b>	<b>\$0.97</b>	<b>\$8.19</b>

## Early On

<b>Early-On Kent ISD</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Final</b>	<b>Final</b>	<b>April Budget</b>	<b>Initial Estimate</b>
<b>Pupil FTE</b>	<b>173.20</b>	<b>216.80</b>	<b>152.20</b>	<b>152.20</b>
<b>Staffing</b>				
Professionals	-	-	-	-
Secretary	2.00	2.00	2.00	2.00
Instructional	0.50	1.00	1.00	1.00
Instructional Aides	-	-	-	-
Other Professional	57.90	57.50	61.30	61.30
<b>Total</b>	<b>60.40</b>	<b>60.50</b>	<b>64.30</b>	<b>64.30</b>
<b>Expense</b>				
Salaries	\$ 3,706,639	\$ 3,972,404	\$ 4,362,034	\$ 4,667,160
Benefits	\$ 2,717,651	\$ 2,959,227	\$ 3,180,055	\$ 3,514,672
Purchase Services	\$ 41,279	\$ 120,220	\$ 122,708	\$ 126,808
Supplies	\$ 9,984	\$ 32,013	\$ 39,450	\$ 29,850
Transportation	\$ -	\$ -	\$ -	\$ -
Capital	\$ 775	\$ 684	\$ 1,589	\$ 1,589
Operations	\$ 141,290	\$ 136,348	\$ 162,437	\$ 160,704
Federal and 54 Grant	\$ 25,569	\$ 477,909	\$ 692,805	\$ 624,587
Indirect	\$ 314,866	\$ 353,178	\$ 391,975	\$ 424,588
<b>Total</b>	<b>\$ 6,958,053</b>	<b>\$ 8,051,983</b>	<b>\$ 8,953,053</b>	<b>\$ 9,549,958</b>
<b>Revenue</b>				
Foundation Allowance	\$ -	\$ -	\$ -	\$ -
Sec 51 Categorical	\$ 1,421,002	\$ 2,005,030	\$ 1,635,222	\$ 1,903,265
MPSERS UAAL	\$ 669,879	\$ 807,719	\$ 871,208	\$ 1,012,730
Section 53	\$ -	\$ -	\$ -	\$ -
Act 18	\$ 4,280,028	\$ 4,455,150	\$ 5,416,365	\$ 5,403,492
Federal and 54d Grant	\$ 25,569	\$ 477,909	\$ 692,805	\$ 624,587
Enhancement millage	\$ 7,967	\$ 9,170	\$ 9,652	\$ 9,810
Other Local Revenue	\$ 405	\$ 7,432	\$ 26,868	\$ 23,615
Operations Fund Modification	\$ -	\$ 73,632	\$ 87,722	\$ 86,785
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 6,404,850</b>	<b>\$ 7,836,042</b>	<b>\$ 8,739,842</b>	<b>\$ 9,064,284</b>
<b>Excess Cost</b>	<b>\$ 553,203</b>	<b>\$ 215,941</b>	<b>\$ 213,211</b>	<b>\$ 485,674</b>
<b>Billable Units</b>	<b>1,115</b>	<b>1,466</b>	<b>1,257</b>	<b>1,257</b>
<b>Tuition Rate</b>	<b>\$496.15</b>	<b>\$147.32</b>	<b>\$169.67</b>	<b>\$386.50</b>

## Hearing Impaired

<b>Kent ISD Total Communications (Oral Deaf and DHH Combined)</b>				
	<b>2020-21 Final</b>	<b>2021-22 Final</b>	<b>2022-23 April Budget</b>	<b>2023-24 Initial Estimate</b>
<b>Pupil FTE</b>	49.12	47.41	34.56	34.56
<b>Staffing</b>				
Professionals	1.50	2.00	1.00	2.00
Secretary	1.00	1.00	1.00	1.00
Instructional	10.30	12.00	11.50	11.50
Instructional Aides	8.41	11.00	9.20	10.20
Other Professional	28.59	29.65	31.15	33.65
<b>Total</b>	<b>49.80</b>	<b>55.65</b>	<b>53.85</b>	<b>58.35</b>
<b>Expense</b>				
Salaries	\$ 2,452,397	\$ 2,673,368	\$ 2,805,785	\$ 3,111,248
Benefits	\$ 1,994,670	\$ 2,233,854	\$ 2,306,586	\$ 2,587,846
Purchase Services	\$ 74,688	\$ 58,912	\$ 81,206	\$ 81,666
Supplies	\$ 88,726	\$ 102,928	\$ 107,355	\$ 106,405
Transportation	\$ -	\$ -	\$ 950	\$ 950
Capital	\$ 735	\$ 3,325	\$ 3,013	\$ 3,013
Operations	\$ 77,090	\$ 78,604	\$ 58,564	\$ 62,382
Federal	\$ 332,175	\$ 445,835	\$ 444,270	\$ 443,060
Indirect	\$ 469,018	\$ 530,539	\$ 566,253	\$ 624,309
<b>Total</b>	<b>\$ 5,489,499</b>	<b>\$ 6,127,365</b>	<b>\$ 6,373,982</b>	<b>\$ 7,020,879</b>
<b>Revenue</b>				
Foundation Allowance	\$ 398,413	\$ 412,467	\$ 316,225	\$ 332,053
Sec 51 Categorical	\$ 975,469	\$ 1,394,842	\$ 1,348,430	\$ 1,560,450
MPSERS UAAL	\$ 443,208	\$ 543,582	\$ 560,385	\$ 675,111
Section 53	\$ -	\$ -	\$ -	\$ -
Itinerant Lapse Funds	\$ -	\$ -	\$ -	\$ -
Act 18	\$ 1,960,968	\$ 2,017,200	\$ 3,529,706	\$ 3,651,965
Federal	\$ 332,175	\$ 445,835	\$ 444,270	\$ 443,060
Enhancement millage	\$ 10,987	\$ 12,164	\$ 9,332	\$ 9,486
Other Local Revenue	\$ -	\$ 6,753	\$ 31,997	\$ 26,585
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,121,220</b>	<b>\$ 4,832,843</b>	<b>\$ 6,240,345</b>	<b>\$ 6,698,710</b>
<b>Excess Cost</b>	<b>\$ 1,368,279</b>	<b>\$ 1,294,522</b>	<b>\$ 133,637</b>	<b>\$ 322,169</b>
<b>Billable Days</b>	<b>12,130</b>	<b>18,407</b>	<b>16,516</b>	<b>16,516</b>
<b>Billable Days - Non-Resident</b>				
Tuition for Teacher Consultant:	\$ 62,194.94	\$ 23,836.74	\$ 16,899.52	\$ 44,851.24
Tuition for Audiologist Tech	\$ 15,193.76	\$ 6,372.85	\$ 4,075.27	\$ 11,404.14
<b>Tuition Rate</b>	<b>\$106.42</b>	<b>\$68.69</b>	<b>\$6.82</b>	<b>\$16.10</b>

## Excess Cost History

The 10-year history of excess cost for center programs is provided below, including the amended budget for 2022-23 and proposed budget for 2023-24.

<b>Center Program Financial History</b>										
	<b>2014-15 Actual</b>	<b>2015-16 Actual</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>
Pupil FTE	1,111.27	1,087.13	1,013.39	968.29	892.18	965.10	923.68	883.40	877.25	872.25
Excess Cost before Tot Comm.	\$9,110,565	\$6,930,406	\$5,548,246	\$3,689,619	\$1,160,963	\$3,537,521	\$2,604,563	\$1,051,186	\$932,796	\$2,096,125
Total Communication Excess Cost	\$1,085,574	\$1,175,575	\$1,468,490	\$1,438,704	\$1,047,137	\$1,178,508	\$1,368,279	\$1,294,522	\$102,170	\$228,558
<b>Total Excess Cost</b>	<b>\$10,196,139</b>	<b>\$8,105,981</b>	<b>\$7,016,736</b>	<b>\$5,128,323</b>	<b>\$2,208,100</b>	<b>\$4,716,029</b>	<b>\$3,972,842</b>	<b>\$2,345,808</b>	<b>\$1,034,966</b>	<b>\$2,324,683</b>

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

Year ending:	2021-22	2022-23	2023-24	
	Actual	Apr Amend	Original	% chg
<b>Revenue:</b>				
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%
<b>Total revenues</b>	<b>26,769,818</b>	<b>30,261,141</b>	<b>33,992,358</b>	<b>12.33%</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Student instruc & added needs	26,418,045	30,111,483	32,112,425	6.65%
<b>Supporting services:</b>				
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	-	-	-
<b>Total expenditures</b>	<b>50,888,828</b>	<b>56,646,146</b>	<b>61,239,464</b>	<b>8.11%</b>
<b>Revenue over (under) expenditures</b>	<b>(24,119,010)</b>	<b>(26,385,005)</b>	<b>(27,247,106)</b>	<b>3.27%</b>
<b>Other financing sources (uses)</b>				
Transfer in	24,464,596	26,861,915	27,731,797	3.24%
Transfer out	(345,586)	(476,910)	(484,691)	1.63%
<b>Total other financing uses</b>	<b>24,119,010</b>	<b>26,385,005</b>	<b>27,247,106</b>	<b>3.27%</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Year Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## BUDGET NARRATIVE & DETAIL

### CAREER TECHNICAL EDUCATION FUND

The Career Technical Education Fund mainly supports the operations of the Career Technical Center. The 22 state approved programs at the Center and satellite locations serve over 2,000 students from throughout the county. The CTE fund also supports 45% of the operating costs for the Kent Transition Center, which offers career exploration and technical training to special needs students.

By far the largest source of revenue for the Career Technical Education Fund is property tax collections, which represents approximately 72% of all revenue. State funding (18.0%) and federal sources (4.3%), (primarily Perkins Grant) are the next largest sources of revenue. The CTE Fund levies .9472 mills.

The proposed budget for 2023-24 is \$33.6 million, representing 7.9% of the total Kent ISD budget of \$423 million. Proposed revenues for 2023-24 are \$35.2 million. After factoring in transfers in and out of the fund, the budgeted surplus for 2023-24 is \$1,694,985. For the current year (2022-23) the projected surplus is \$585,626. Fund reserves at the end of the 2023-24 fiscal year are projected to be \$16,401,013 or 48.9% of annual expenditures.

The three-year history and proposed budget for the Career Technical Education Fund is provided below, in total, and with grants and non-grant budgets separated.

<b>Career Technical Education Fund Budget History</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Proposed Bdgt</u></b>
Total Revenues	\$32,186,564	\$34,370,976	\$37,197,090	\$38,278,842
Total Expenses	<u>\$30,339,372</u>	<u>\$33,098,313</u>	<u>\$36,611,464</u>	<u>\$36,583,857</u>
Net Surplus/(Deficit)	\$1,847,192	\$1,272,663	\$585,626	\$1,694,985
<b>Grant Funded Budget</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Proposed Bdgt</u></b>
Total Revenues	\$2,172,079	\$2,009,027	\$2,614,271	\$1,594,822
Total Expenses	<u>\$2,172,079</u>	<u>\$2,009,027</u>	<u>\$2,614,271</u>	<u>\$1,594,822</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
<b>Non- Grant Funded Budget</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Proposed Bdgt</u></b>
Total Revenues	\$30,014,485	\$32,361,949	\$34,582,819	\$36,684,020
Total Expenses	<u>\$28,167,293</u>	<u>\$31,089,286</u>	<u>\$33,997,193</u>	<u>\$34,989,035</u>
Net Surplus/(Deficit)	\$1,847,192	\$1,272,663	\$585,626	\$1,694,985

## Trend Analysis

The Career Technical Education fund has benefited greatly from the taxable value growth experienced in Kent County the last several years. The fund reserve has increased by \$9.6 million from 2014-15 to 2021-22. The amended 2022-23 and proposed 2023-24 budgets continue the trend with surpluses in each year. The 2022-23 amended budget does include a \$1 million transfer to the capital projects fund to assist with the first phase of our secondary program building renovations. If taxable values continue to expand in Kent County, the fund will maintain a structural surplus. Having a larger fund balance will allow the fund to support a portion of the remaining building renovations, and we anticipate \$1.5 million transfers to the capital projects fund in 2024-25 and 2025-26. In addition, our new career and talent development department brings the promise of expanded CTE opportunities for Kent county students, and if regional programming is introduced, the fund will have the means to support building acquisitions or leases to accommodate potential regional facility needs.

## Career Technical Education Grant Detail

Approximately \$1.6 million of the \$38 million CTE fund is grant funded. Detailed below are the major grants (revenues and expenses) within the career technical education fund:

- Perkins Grant: \$1,506,160
- Jobs for Michigan Graduates: \$50,023

## Career Technical Education Fund Non-Grant Detail

The non-grant revenue portion of the career technical education fund is approximately \$36 million. The major sources of revenue for the non-grant portion of the career technical education fund are:

### Career Technical Education Fund Revenue Detail

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Budget</u>
Property Tax Collections	\$22,160,849	\$22,910,421	\$24,224,350	\$25,435,550
State Retirement Offset Funding	\$1,895,683	\$2,245,916	\$2,359,468	\$2,813,737
State Section 61a	\$1,392,612	\$1,831,535	\$2,092,703	\$2,092,703
State Section 61b Early Middle College	\$846,277	\$482,675	\$534,680	\$534,680
State Personal Property Tax Reimbursement	\$320,281	\$389,555	\$403,307	\$403,300
Merchandise Sales	\$114,485	\$136,012	\$111,500	\$106,500
Lease of Building Space	\$146,906	\$137,218	\$131,798	\$98,500
KCTC Tuition	\$143,287	\$163,081	\$289,460	\$289,460
Other Taxes, Penalties & Interest	\$350,952	\$199,272	\$185,250	\$185,200
State Renaissance Zone Payments	\$67,739	\$64,375	\$57,668	\$57,668
Investment Earnings	\$13,235	\$39,350	\$694,000	\$740,000
Sale of Residential Construction Homes	\$0	\$324,059	\$0	\$327,000
State Section 26d Brownfield	\$0	\$0	\$276,693	\$276,693

In addition to the revenues highlighted above, the career technical education fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the career technical education fund that benefit the other funds. A summary of those are:

**Transfers in from Other Funds**

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Budget</u>
Transfer in from Special Education Fund	\$1,231,036	\$1,818,241	\$1,786,200	\$2,077,900
Transfer in from General Fund	\$783,563	\$524,876	\$546,500	\$625,800
Transfer in from Cooperative Fund	\$156,713	\$92,520	\$390,300	\$180,200
Transfer in from Center Programs	\$160,000	\$160,000	\$225,000	\$225,000

The major programs and services funded by the Career Technical Education Fund are provided below:

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Bdg</u>
Custodial & Maintenance, Utilities, Risk Mgmt.	\$4,292,059	\$4,484,815	\$4,861,712	\$4,888,405
KCTC Administrative & Support Services	\$1,945,820	\$2,425,812	\$3,333,460	\$3,663,432
Capital Outlay	\$1,203,128	\$2,137,705	\$1,484,478	\$2,460,765
Information Technology	\$1,701,121	\$1,836,389	\$2,304,875	\$2,441,145
KCTC Health Careers	\$1,768,919	\$2,345,367	\$2,211,466	\$2,302,455
Data Warehouse	\$1,096,393	\$1,196,192	\$1,319,168	\$1,518,967
Career Readiness	\$964,492	\$869,281	\$1,024,026	\$1,216,719
KCTC Culinary Services	\$1,399,610	\$1,325,186	\$1,213,144	\$1,213,173
KCTC Auto Tech	\$794,074	\$950,824	\$1,091,177	\$1,184,919
KCTC Residential Construction	\$410,991	\$690,187	\$453,946	\$774,247
KTC Administrative & Other Costs	\$762,612	\$848,968	\$740,438	\$746,934
KCTC Systems Administration	\$772,896	\$607,490	\$589,562	\$623,438
Powerschool	\$460,847	\$499,433	\$567,711	\$615,757
Security	\$243,881	\$364,300	\$472,346	\$575,267
KTC Welding	\$363,510	\$480,110	\$489,049	\$566,916
KCTC Graphics	\$469,842	\$488,481	\$482,770	\$531,675
KCTC Criminal Justice	\$418,899	\$356,793	\$372,312	\$461,600
Business Office	\$0	\$0	\$97,171	\$441,511
KCTC Teacher Academy	\$35,276	\$134,213	\$402,372	\$412,135
KCTC Agriculture/Agricultural Operations	\$205,508	\$405,630	\$392,721	\$406,097
Launch U	\$315,165	\$271,672	\$391,653	\$402,783
KCTC Auto Collision	\$360,544	\$374,784	\$394,030	\$386,503
KCTC Marketing	\$456,107	\$470,131	\$351,329	\$363,538
Educational Technology	\$208,326	\$251,299	\$302,652	\$317,666
KCTC Industrial Equipment & Repair	\$286,966	\$295,085	\$303,323	\$315,994
KCTC Computer Programming	\$0	\$292,057	\$297,448	\$312,181
Dual Enrollment	\$243,207	\$230,526	\$225,000	\$275,000
KTC Culinary Services	\$224,726	\$240,243	\$251,769	\$256,637
KCTC HVAC	\$215,686	\$208,506	\$194,559	\$251,804
KTC Industrial Production Tech	\$195,160	\$189,354	\$203,822	\$210,055
Human Resources/Additional Pay	\$0	\$0	\$410,440	\$202,855
KCTC Avionics	\$167,036	\$183,827	\$194,723	\$200,463
KCTC Biotech	\$179,897	\$183,967	\$181,331	\$187,824
KTC Auto Tech	\$209,464	\$221,602	\$164,805	\$182,558
KCTC Digital/Multi Media	\$182,094	\$151,846	\$167,353	\$180,321
KTC Child Care	\$173,348	\$170,127	\$143,353	\$173,536
KTC Marketing	\$127,667	\$150,376	\$163,095	\$171,033
KTC Machine Shop	\$152,821	\$145,268	\$158,210	\$158,468
KCTC Mechantronics	\$127,223	\$132,406	\$134,514	\$147,210
Downtown Market Transportation	\$150,357	\$199,956	\$120,000	\$100,000
KCTC Diagnostics	\$418,426	\$0	\$0	\$0
KCTC Power Plant Technology	\$146,249	\$130,776	\$0	\$0
KTC Design Lab	\$140,397	\$0	\$0	\$0

In addition to the expenses highlighted above, the career technical education fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the career technical education fund that benefit the other funds. A summary of those are:

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
<b>Transfers to Other Funds</b>				
Transfer to General Fund	\$2,980,773	\$3,196,019	\$3,747,000	\$2,951,000
Transfer to Cooperative Fund	\$692,000	\$450,000	\$406,333	\$406,333
Transfer to General Capital Projects Fund	\$150,000	\$236,667	\$0	\$0
Transfer to CTE Capital Projects Fund	\$0	\$0	\$1,000,000	\$0

### Fund Balance Analysis

The proposed 2023-24 CTE fund budget projects an ending fund balance of \$16,401,013 as of June 30, 2024. A history of ending fund balance over the last several years is detailed below:

<b>Fund Balance History</b>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
	Ending Fund Balance	\$10,414,752	\$11,000,547	\$12,847,739	\$14,120,402	\$14,706,028
Change in Fund Balance	\$1,197,649	\$585,795	\$1,847,192	\$1,272,663	\$585,626	\$1,694,985

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2024:

Committed:	\$3,000,000	(8.9% of expenditures)
Uncommitted:	<u>\$13,401,013</u>	(39.9% of expenditures)
Total:	\$16,401,013	

### Use of Committed Funds:

Career Tech Education facility needs	\$2,000,000
Other Capital Needs	\$1,000,000

**Three Year Trend Analysis**  
**CAREER TECHNICAL EDUCATION FUND**

Year ending:	2021-22	2022-23	2023-24	
	Actual	Apr Amend	Original	% chg
<b>Revenue:</b>				
Local sources	24,179,307	25,707,511	27,218,477	5.88%
State sources	5,179,953	6,045,749	6,344,815	4.95%
Federal sources	1,902,560	2,335,812	1,506,160	-35.52%
Interdistrict	55,663	140,138	92,711	-33.84%
<b>Total revenues</b>	<b>31,317,483</b>	<b>34,229,210</b>	<b>35,162,163</b>	<b>2.73%</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Student instruc & added needs	13,202,801	14,073,324	13,457,606	-4.38%
Adult continuing ed	4,695	-	-	-
<b>Supporting services:</b>				
Pupil services	1,816,179	1,843,467	2,038,367	10.57%
Instructional staff	2,405,458	2,865,891	3,026,594	5.61%
General administration	33,995	44,250	45,250	2.26%
School administration	1,174,772	1,254,403	1,392,471	11.01%
Business services	17,273	156,117	502,633	221.96%
Operation and maintenance	5,493,100	5,792,142	7,831,939	35.22%
Transportation services	273,926	190,328	136,000	-28.54%
Central services	4,066,163	4,846,534	4,906,385	1.23%
Other services	17,173	10,535	11,279	7.06%
Community services	-	-	-	-
Interdistrict transactions	236,091	240,000	238,000	-0.83%
Capital outlay	236,573	141,140	-	-
Debt service	237,428	-	-	-
<b>Total expenditures</b>	<b>29,215,627</b>	<b>31,458,131</b>	<b>33,586,524</b>	<b>6.77%</b>
<b>Revenue over (under) expenditures</b>	<b>2,101,856</b>	<b>2,771,079</b>	<b>1,575,639</b>	<b>-43.14%</b>
<b>Other financing sources (uses)</b>				
Sale of capital assets	4,680	19,880	7,779	-60.87%
Proceeds from leases	453,176	-	-	-
Prior period adjustment	-	-	-	-
Transfer in	2,595,637	2,948,000	3,108,900	5.46%
Transfer out	(3,882,686)	(5,153,333)	(2,997,333)	-41.84%
<b>Total other financing uses</b>	<b>(829,193)</b>	<b>(2,185,453)</b>	<b>119,346</b>	<b>-105.46%</b>
<b>Net change in fund balances</b>	<b>1,272,663</b>	<b>585,626</b>	<b>1,694,985</b>	
<b>Ending Year Fund Balance</b>	<b>14,120,402</b>	<b>14,706,028</b>	<b>16,401,013</b>	<b>11.53%</b>

## BUDGET NARRATIVE & DETAIL - COOPERATIVE FUND

The Cooperative Fund at the Kent ISD accounts for the business and technology services provided to local districts, the School News Network, and the finances of Kent Innovation High (KIH), and MySchool@Kent, our blended online learning school. These programs are funded by a combination of district contributions and contributions from the Kent ISD.

The proposed budget for 2023-24 is \$5.36 million. Proposed revenues for 2023-24 are \$5.1 million. If projections hold true, the budgeted deficit for 2023-24 will be \$246,908. For the current year (2022-23) the projected deficit is \$147,400. Fund reserves at the end of the 2023-24 fiscal year are projected to be \$2,506,569 or 48.4% of annual expenditures.

The three-year history and proposed budget for the Cooperative Fund is provided below.

<b>Cooperative Fund Budget History</b>				
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$5,166,029	\$5,323,663	\$5,670,293	\$5,109,708
Total Expenses	<u>\$5,032,335</u>	<u>\$5,034,879</u>	<u>\$5,817,693</u>	<u>\$5,356,616</u>
Net Surplus/(Deficit)	\$133,694	\$288,784	(\$147,400)	(\$246,908)

### **Trend Analysis**

The Cooperative Fund has had a structural surplus the last six years, but projects to use a small amount of fund balance in 2022-23 and 2023-24. The combination of local district contributions and Kent ISD contributions has been more than sufficient to maintain the programs and services within the fund, building a healthy fund balance. A significant change within the fund is the winding down of Kent Innovation High, which will allow the final cohort complete their programming, and then the program will be discontinued at the end of the 2022-23 school year. The winding down of KIH, along with a conservative revenue assumption for MySchool at Kent are the reasons for the projected shortfall(s) in 2022-23 and 2023-24.

### **Cooperative Fund Revenue and Fund Transfers Detail**

Detailed below are the components of revenues and fund transfers to support the Cooperative Fund. Revenues are primarily payments from local districts for programs & services provided, and the transfers from other funds represents the Kent ISD's contribution to those programs and services from other funds.

**Cooperative Fund Revenue Detail**

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Budget</u>
My School at Kent Tuition (Local Districts)	\$1,830,742	\$1,878,464	\$1,850,000	\$1,942,500
Kent Innovation High Tuition (Local Districts)	\$505,744	\$256,866	\$105,000	\$0
Payment from Local Districts for Technology Services	\$848,416	\$951,073	\$929,778	\$929,778
State Retirement Offset Funding	\$375,250	\$422,149	\$471,954	\$514,500
Payment from Local Districts for School News Network	\$121,440	\$118,404	\$124,476	\$124,476
Payment from Local Districts for Data Warehouse	\$116,129	\$119,948	\$118,478	\$120,000
Payment from Local Districts for Business Services	\$149,335	\$107,692	\$123,954	\$131,086
Payment from Local Districts for Wide Area Network	\$0	\$156,212	\$155,500	\$150,000
Advertising for School News Network	\$62,500	\$0	\$66,550	\$66,550
My School at Kent Tuition (Out of county/summer school)	\$76,300	\$289,250	\$240,300	\$190,000

**Transfers In from Other Funds**

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Budget</u>
Transfer in from Career Tech Fund (KIH)	\$600,000	\$250,000	\$0	\$0
Transfer in from Career Tech Fund (My School at Kent)	\$0	\$100,000	\$300,000	\$300,000
Transfer in from General Fund (Tech Services)	\$62,000	\$67,000	\$73,333	\$73,333
Transfer in from Special Education Fund (Tech Services)	\$62,000	\$67,000	\$73,333	\$73,333
Transfer in from Career Tech Education Fund (Tech Services)	\$62,000	\$67,000	\$73,333	\$73,333
Transfer in from General Fund (KIH)	\$0	\$0	\$0	\$0
Transfer in from General Fund (School News Network)	\$134,000	\$203,000	\$148,000	\$288,000
Transfer in from General Fund (Business Services)	\$30,000	\$33,000	\$33,000	\$33,000
Transfer in from Special Education Fund (Business Services)	\$30,000	\$33,000	\$33,000	\$33,000
Transfer in from Career Tech Education Fund (Business Services)	\$30,000	\$33,000	\$33,000	\$33,000

The major programs and services funded by the Cooperative Fund are provided below:

**Cooperative Fund Programs & Services**

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdg</u>
Kent Innovation High	\$1,350,071	\$463,494	\$390,558	\$0
My School at Kent	\$1,602,589	\$2,176,826	\$2,664,089	\$2,902,573
Technology Services provided to Local Districts	\$1,161,852	\$1,434,129	\$1,317,832	\$1,397,238
School News Network	\$315,059	\$324,531	\$394,244	\$506,067
Business Services provided to Local Districts	\$283,721	\$233,270	\$254,604	\$262,927
Data Warehouse Svcs provided to Local Districts	\$0	\$220,000	\$0	\$0

**Fund Balance Analysis**

The proposed 2023-24 cooperative fund budget results in an ending fund balance of \$2,506,569 as of June 30, 2024. A history of ending fund balance over the last several years is detailed below:

**Fund Balance History**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>
Ending Fund Balance	\$2,181,917	\$2,478,399	\$2,612,093	\$2,900,877	\$2,753,477	\$2,506,569
Change in Fund Balance	\$253,668	\$296,482	\$133,694	\$288,784	(\$147,400)	(\$246,908)

### Three Year Trend Analysis COOPERATIVE EDUCATION

Year ending:	2021-22	2022-23	2023-24	
	Actual	Apr Amend	Original	% chg
<b>Revenue:</b>				
Local sources	562,767	1,062,849	289,628	-72.75%
State sources	424,510	473,305	515,241	8.86%
Federal sources	151,594	64,954	-	-
Interdistrict	3,331,792	3,302,186	3,397,840	2.90%
<b>Total revenues</b>	<b>4,470,663</b>	<b>4,903,294</b>	<b>4,202,709</b>	<b>-14.29%</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Basic programs	1,893,545	2,108,747	1,900,066	-9.90%
<b>Supporting services:</b>				
Pupil services	404,110	472,951	497,840	5.26%
Instructional staff	27,345	21,484	15,659	-27.11%
School administration	252,416	274,250	296,158	7.99%
Business services	234,552	259,996	268,332	3.21%
Operation and maintenance	8,311	69,404	116,106	67.29%
Transportation services	145	1,200	200	-83.33%
Central services	2,115,460	1,884,946	2,080,855	10.39%
Other services	6,475	9,915	1,200	-87.90%
<b>Total expenditures</b>	<b>4,942,359</b>	<b>5,102,893</b>	<b>5,176,416</b>	<b>1.44%</b>
<b>Revenue over (under) expenditures</b>	<b>(471,696)</b>	<b>(199,599)</b>	<b>(973,707)</b>	<b>387.83%</b>
<b>Other financing sources (uses)</b>				
Transfer in	853,000	766,999	906,999	18.25%
Transfer out	(92,520)	(714,800)	(180,200)	-74.79%
<b>Total other financing uses</b>	<b>760,480</b>	<b>52,199</b>	<b>726,799</b>	<b>1292.36%</b>
<b>Net change in fund balances</b>	<b>288,784</b>	<b>(147,400)</b>	<b>(246,908)</b>	
<b>Ending Year Fund Balance</b>	<b>2,900,877</b>	<b>2,753,477</b>	<b>2,506,569</b>	<b>-8.97%</b>



## BUDGET NARRATIVE & DETAIL – CAPITAL PROJECT FUNDS

The Kent ISD maintains a capital project fund for each of its three major operating funds (General, Special Education, Career Technical Education). These funds are used to complete major capital renovations and/or additions to Kent ISD facilities. The Special Education and Career Technical Education capital project funds are funded by a 0.1 mill set aside from the special education and vocational education millage(s). The 0.1 mill set aside provides approximately \$3.0 million annually to each capital project fund. The General Fund capital project fund does not receive a set aside from the general fund millage, instead, funds are transferred from the General Fund budget to the General Fund capital project budget on an as needed basis.

Below is information on each of the three capital project funds, including annual revenues & expenditures, as well as a summary of projects in recent years.

### **General Capital Projects Fund:**

In 2023-24 the proposed budget includes \$2.036 million in contributions, \$1 million from the general fund, \$500,000 from the Special Education fund, and \$450,000 from the other capital projects fund to finance renovations at the ESC building and network and application infrastructure improvements within information technology.

General Capital Project Fund History					
	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
Total Revenues	\$1,512,237	\$1,200,630	\$1,376,505	\$146,935	\$2,051,340
Total Expenses	<u>\$1,914,151</u>	<u>\$926,289</u>	<u>\$713,727</u>	<u>\$923,351</u>	<u>\$2,036,340</u>
Net Surplus/(Deficit)	(\$401,914)	\$274,341	\$662,778	(\$776,416)	\$15,000
Ending Fund Balance	\$765,730	\$1,040,071	\$1,702,849	\$926,433	\$941,433

Over the last three years, the main projects completed from the general capital projects fund have been the Wide Area Network project, the replacement of parking lot #9 behind the ESC building, and various information technology equipment. In 2023-24 we anticipate completing the majority of the remaining renovations for the ESC building and continuing to refresh necessary technology infrastructure.

**General Capital Project Fund programs**

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Bdgt</u>
Wide Area Network Project	\$1,354,656	\$798,705	\$384,416	\$0	\$0
Ring Road/Sidewalk	\$34,904	\$0	\$0	\$0	\$0
Educ. Services Center Office Reconfiguration	\$452,252	\$0	\$0	\$60,500	\$1,500,000
New Phone System	\$58,934	\$0	\$0	\$0	\$0
Building Automated Systems -Educ. Services Center	\$9,655	\$0	\$0	\$0	\$0
Repair/Main Land & Bldg	\$4,861	\$0	\$0	\$0	\$0
Kent Conference Ctr. Driveway	\$1,512	\$0	\$0	\$0	\$0
Network & Application Equipment	\$0	\$0	\$0	\$0	\$536,340
Kent Collaboration Center Furniture	\$0	\$127,775	\$0	\$0	\$0
Disaster Recovery System	\$0	\$0	\$0	\$133,061	\$0
Parking Lot #9 replacement	\$0	\$0	\$322,701	\$281,128	\$0
Data Storage Servers	\$0	\$0	\$0	\$440,250	\$0

**Special Education Capital Projects:**

Revenues for the special education capital projects fund include the 0.1 mill set aside from the special education millage, investment earnings, and periodic transfers from the special education fund to supplement the 0.1 mill set aside when needed.

**Special Education Capital Project Fund History**

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Bdgt</u>
Total Revenues	\$3,571,282	\$2,669,510	\$2,767,960	\$6,992,525	\$6,172,949
Total Expenses	<u>\$5,732,334</u>	<u>\$821,992</u>	<u>\$1,712,488</u>	<u>\$9,022,607</u>	<u>\$5,322,905</u>
Net Surplus/(Deficit)	(\$2,161,052)	\$1,847,518	\$1,055,472	(\$2,030,082)	\$850,044
<b>Ending Fund Balance</b>	<b>\$72,287</b>	<b>\$1,919,805</b>	<b>\$2,975,277</b>	<b>\$945,195</b>	<b>\$1,795,239</b>

In 2023-24, work will be completed across all of our center program facilities. The largest project is at Lincoln Developmental Center, where a new entry is being completed and the rest of the building will receive remodeling. Mayfield will see its parking lot replaced, our Empower U North (Sparta) and South (Wyoming) buildings recently purchased have budgets for renovation and conversion costs. A new chiller will be installed at Oakleigh, and improvements will be made to the South Godwin facility, including the playground. A complete list of projected projects is provided below.

Special Education Capital Project Fund programs

	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
Ring Road/Sidewalk	\$49,502	\$0	\$0	\$0	\$0
Lincoln School Renovation	\$4,015,206	\$0	\$0	\$0	\$0
KVO Building Renovation	\$66,136	\$0	\$0	\$0	\$0
New Equip/Furniture	\$0	\$185,399	\$160,443	\$1,215,806	\$100,000
New Equip/Furn Non-Depr	\$0	\$158,517	\$0	\$0	\$0
New Center Program Laptops	\$0	\$0	\$0	\$234,480	\$0
New Phone System	\$190,615	\$0	\$0	\$0	\$0
Building Automated Systems	\$24,809	\$0	\$0	\$0	\$0
Building Construction/Straight	\$0	\$0	\$0	\$0	\$0
Lincoln School	\$54,500	\$265,279	\$51,683	\$597,555	\$115,000
Lincoln Cooling Tower	\$0	\$0	\$53,220	\$515,000	\$0
Lincoln Cell Service Repeater	\$0	\$0	\$165,400	\$0	\$0
Lincoln Developmental Center	\$0	\$26,027	\$143,085	\$925,000	\$1,900,000
Building - Pine Grove	\$0	\$0	\$84,003	\$135,000	\$0
Building - Oakleigh	\$0	\$6,156	\$60,407	\$1,025,358	\$219,700
Building - Mayfield	\$0	\$0	\$28,405	\$75,000	\$560,000
Building - KEC	\$0	\$0	\$0	\$160,000	\$20,000
South Godwin Renovations	\$0	\$0	\$0	\$253,575	\$174,000
Northview DHH Program	\$0	\$0	\$0	\$36,104	\$0
Empower U North (Sparta)	\$0	\$0	\$0	\$687,410	\$400,000
Empower U South (Wyoming)	\$0	\$0	\$0	\$2,324,353	\$600,000
Center Program Transition	\$655,958	\$0	\$0	\$0	\$0
Kent Collaboration Center Furniture	\$0	\$178,434	\$0	\$0	\$0
Lincoln Parking Lots	\$0	\$0	\$473,659	\$0	\$0
Ident-a-Kid Software	\$0	\$0	\$17,290	\$30,000	\$0
Lincoln Sensory Garden	\$0	\$0	\$0	\$50,000	\$130,000
Others/Holding Account	\$0	\$0	\$0	\$2,500,000	\$700,300

**Career Technical Education Capital Projects:**

Revenues for the career technical education capital project fund include the 0.1 mill set aside from the vocational education fund and investment earnings.

**Career Technical Education Capital Project Fund History**

	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>
Total Revenues	\$2,514,078	\$2,638,490	\$2,755,059	\$4,272,562	\$3,179,949
Total Expenses	<u>\$1,825,089</u>	<u>\$209,790</u>	<u>\$742,645</u>	<u>\$9,297,750</u>	<u>\$3,593,719</u>
Net Surplus/(Deficit)	\$688,989	\$2,428,700	\$2,012,414	(\$5,025,188)	(\$413,770)
Ending Fund Balance	\$1,981,265	\$4,409,965	\$6,422,379	\$1,397,191	\$983,421

Detailed below are the many projects that have been completed through the CTE capital project fund. Starting in the summer of 2022, the secondary program buildings (Kent Transition Center and Kent Career Tech Center) began a 3 to 4-year renovation phase that will bring some programs back to campus as well as align the curriculum’s at KCTC and KTC to be one continuum of CTE programming. A breakdown of the phases are:

- **Phase 1:**
  - 2021-22 and 2022-23
  - Approximately \$9 million
  - Advanced Manufacturing, Culinary, Marketing
- **Phase 2:**
  - 2023-24 and 2024-25
  - Approximately \$4-5 million
  - Skilled Trades, Agriculture/Greenhouse, Renovation of KIH space for MySchool at Kent and Launch U
- **Phase 3:**
  - Summer 2024
  - Approximately \$1-2 million
  - KCTC Secured Entry
- **Phase 4:**
  - Summer 2026
  - Approximately \$5 million
  - Health Careers

**Career Technical Education Capital Project Fund programs**

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Amended</u>	<u>2023-24</u> <u>Proposed Bdgt</u>
Ring Road/Sidewalk	\$206,462	\$0	\$0	\$0	\$0
KTC Welding	\$519,741	\$57,145	\$0	\$0	\$0
KTC Design Lab Window	\$12,576	\$0	\$0	\$0	\$0
KCTC E-Wing Roof	\$491,241	\$0	\$182,581	\$0	\$0
KCTC B-Wing Renovations	\$268,938	\$91,353	\$0	\$0	\$0
KTC Family Careers	\$150,617	\$0	\$0	\$0	\$0
New Phone System	\$106,123	\$0	\$0	\$0	\$0
Building Automated Systems	\$51,469	\$0	\$0	\$0	\$0
Launch U	\$7,964	\$0	\$0	\$0	\$0
KCTC Parking Lot 5	\$0	\$4,325	\$39,752	\$0	\$0
KCTC Parking Lot 2	\$0	\$198	\$82,298	\$157,247	\$0
Maintenance Building Roof	\$0	\$0	\$4,850	\$408,307	\$0
Secondary Renovations - Phase 1	\$0	\$23,707	\$428,272	\$5,999,175	\$0
Secondary Renovations - Phase 2	\$0	\$0	\$466,733	\$2,500,000	\$3,240,000
Others/Holding Account	\$4,870	\$9,956	\$3,080	\$200,000	\$200,000

**Three Year Trend Analysis**  
**GENERAL EDUCATION CAPITAL PROJECTS**

	Year ending:	2021-22	2022-23	2023-24	
		Actual	Apr Amend	Original	% chg
<b>Revenue:</b>					
Local sources		16,505	37,200	15,000	-59.68%
Total revenues		<u>16,505</u>	<u>37,200</u>	<u>15,000</u>	-59.68%
<b>Expenditures:</b>					
Capital outlay		713,727	923,351	2,036,340	120.54%
Total expenditures		<u>713,727</u>	<u>923,351</u>	<u>2,036,340</u>	120.54%
Revenue over (under) expenditures		(697,222)	(886,151)	(2,021,340)	128.10%
<b>Other financing sources (uses)</b>					
Transfer in		1,360,000	109,735	2,036,340	1755.69%
Transfer out		-	-	-	-
Total other financing uses		<u>1,360,000</u>	<u>109,735</u>	<u>2,036,340</u>	1755.69%
Net change in fund balances		<b>662,778</b>	<b>(776,416)</b>	<b>15,000</b>	
Ending Year Fund Balance		1,702,849	926,433	941,433	1.62%

**Three Year Trend Analysis**  
**SPECIAL EDUCATION CAPITAL PROJECTS**

Year ending:	2021-22 Actual	2022-23 Apr Amend	2023-24 Original	% chg
<b>Revenue:</b>				
Local sources	2,715,627	2,988,740	3,087,050	3.29%
State sources	52,333	85,922	85,899	-0.03%
<b>Total revenues</b>	<b>2,767,960</b>	<b>3,074,662</b>	<b>3,172,949</b>	<b>3.20%</b>
<b>Expenditures:</b>				
Business Services	-	-	-	-
Capital outlay	1,712,488	8,934,694	5,020,302	-43.81%
<b>Total expenditures</b>	<b>1,712,488</b>	<b>8,934,694</b>	<b>5,020,302</b>	<b>-43.81%</b>
<b>Revenue over (under) expenditures</b>	<b>1,055,472</b>	<b>(5,860,032)</b>	<b>(1,847,353)</b>	<b>-68.48%</b>
<b>Other financing sources (uses)</b>				
Transfer in	-	3,917,863	3,000,000	-23.43%
Transfer out	-	(87,913)	(302,603)	244.21%
<b>Total other financing uses</b>	<b>-</b>	<b>3,829,950</b>	<b>2,697,397</b>	<b>-29.57%</b>
<b>Net change in fund balances</b>	<b>1,055,472</b>	<b>(2,030,082)</b>	<b>850,044</b>	
<b>Ending Year Fund Balance</b>	<b>2,975,277</b>	<b>945,195</b>	<b>1,795,239</b>	<b>89.93%</b>

**Three Year Trend Analysis**  
**CAREER TECHNICAL EDUCATION CAPITAL PROJECTS**

	Year ending:	2021-22	2022-23	2023-24	
		Actual	Apr Amend	Original	% chg
<b>Revenue:</b>					
Local sources		2,702,726	3,186,640	3,094,050	-2.91%
State sources		52,333	85,922	85,899	-0.03%
<b>Total revenues</b>		<b>2,755,059</b>	<b>3,272,562</b>	<b>3,179,949</b>	<b>-2.83%</b>
<b>Expenditures:</b>					
Capital outlay		742,645	9,275,928	3,442,203	-62.89%
<b>Total expenditures</b>		<b>742,645</b>	<b>9,275,928</b>	<b>3,442,203</b>	<b>-62.89%</b>
<b>Revenue over (under) expenditures</b>		<b>2,012,414</b>	<b>(6,003,366)</b>	<b>(262,254)</b>	<b>-95.63%</b>
<b>Other financing sources (uses)</b>					
Transfer in		-	1,000,000	-	-
Transfer out		-	(21,822)	(151,516)	594.33%
<b>Total other financing uses</b>		<b>-</b>	<b>978,178</b>	<b>(151,516)</b>	<b>-115.49%</b>
<b>Net change in fund balances</b>		<b>2,012,414</b>	<b>(5,025,188)</b>	<b>(413,770)</b>	
<b>Ending Year Fund Balance</b>		<b>6,422,379</b>	<b>1,397,191</b>	<b>983,421</b>	<b>-29.61%</b>



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*Date | time* Monday –April 17, 2023 | 5:30 p.m.

*Location* Administration Boardroom

*Meeting called to order with a moment of silence and the Pledge of Allegiance by* President Folsom

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## In Attendance

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Board of Education: Tricia Anderson, Kelley Freridge, Barbara Helms, Jarrod Folsom, Christie Ramsey

Regrets: Jake Himmelspach and Nick Reichenbach

Student representative: Olivia Bommarito

Administration: Dr. Steve Matthews, Mike Ramm, Mike Cuneo, Korie Wilson-Crawford, Mindy Duba, Lisa Jacobs, Jodi Nester.

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## Adoption of Agenda

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A motion was made by Kelley Freridge to approve the agenda as presented. Support by Christie Ramsey. The motion passed unanimously.

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## Recognition

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A video was played honoring the Middle School Students of the Month for April of 2023.

The Rockford High School Girls' Basketball team were each given a certificate and recognized for their State Championship.

The Rockford High School Girls' Gymnastics team were each given a certificate and recognized for their State Championship.

Rockford High School State Championship Diver Julian Cardenas was presented with a certificate of recognition for his State Championship.

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## Consent Agenda

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Tricia Anderson made a motion, supported by Kelley Freridge approving the following consent agenda items. The motion carried unanimously.

- Spring Coaches
- Approval of Minutes from the March 13, 2023 meeting
- Presentation of bills in the amount of \$14,972,876.24
- REF Memo of Understanding

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## Reports

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### Student Representative Report

Olivia Bommarito introduced Camille Dahlke who will serve as the student representative to the board for the 2023-2024 school year. Olivia gave an update on Prom details and talked about the Relay for life bake sale happening at the High School during lunches. She also gave a blood drive update.



### Collaborative Team Reports

Kyle Avink (Crestwood Elementary Principal) and Dr. Kelly Amshey (Rockford Freshman Center Principal) reported on what has been happening at RPS. Elementary – Spring Carnival-type events are coming up. The Crestwood 5<sup>th</sup> grade is participating in a week of Museum school. The Kindergarten screening process is continuing and the lottery process for Spanish Immersion is also underway. There is quite a bit of testing that is coming up for Elementary students.

Secondary – Dr. Kelly Amshey talked about testing that is happening at the Secondary levels. PSAT, SAT, WorkKeys and MSTEP are all taking place. The testing is a huge task for the testing coordinators. Prom is coming up and is being held at the Frederick Meijer Gardens. Rockford High School is hosting a job fair on May 2, 2023, with over 20 employers present. North Rockford Middle School student Brady B has qualified for the National Spelling Bee in Washington D.C. The Rockford Quiz Bowl team had a successful year. The River Valley students earned a lunch from the Corner Bar for their efforts in the classroom.

### Committee Reports

Board Trustee Christie Ramsey discussed the Policy Committee meeting that took place on April 11, 2023. There were fifteen suggested changes. The committee was asked to review public participation and has recommended no changes at this time.

### Orchestra Report

Rockford Public Schools Orchestra Teachers gave a presentation highlighting the Orchestra program. The program has grown substantially in the past few years.

### New Elementary Report

Dr. Steve Matthews explained the process for the naming of the new Elementary School that will open in the fall of 2024. A rendering of the building was shown. There will be more information given at each board meeting. There are committees that are meeting at least monthly regarding the new building. Assistant Superintendent Mike Cuneo updated that redistricting will take place prior to the opening of the new school. Assistant Superintendent Korie Wilson Crawford presented a list of tasks that the Human Resources committee will work on together. Much of the Human Resources work will need to be done after the attendance boundaries have been determined. Assistant Superintendent Mike Ramm and Executive Director of Community Services Lisa Jacobs gave curriculum updates and talked about the design of the building including extended learning areas and outdoor education opportunities.

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## New Business

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### Crestwood Elementary Administrator Recommendation

Assistant Superintendent of Human Resources Korie Wilson-Crawford explained the process of hiring a new Principal for Crestwood Elementary due to a mid-year departure. The recommendation is to hire Kyle Avink who is currently serving as Interim Principal, Kyle Avink. Motion to approve Kelley Freridge with support by Christie Ramsey. Ms. Wilson gave some background information about Mr. Avink. Motion passed unanimously. Mr. Avink addressed the Board of Education thanking them for the opportunity to serve as Principal of Crestwood Elementary.

### Staff Appreciation Resolution

Superintendent Steve Matthews presented a staff appreciation resolution. May 1<sup>st</sup> through 5<sup>th</sup> will be staff appreciation week with Tuesday, May 2<sup>nd</sup>, 2023 will be staff appreciation day. Motion to approve by Christie Ramsey with support from Tricia Anderson. Motion passed unanimously by roll call vote.

#### Spring Policy Update – First Reading

Assistant Superintendent of Human Resources Korie Wilson-Crawford explained the policy update process and presented policies to the board of education for a first reading. The second reading will take place during the May 8, 2023 Board Meeting.

#### Tenure Teacher Approval

Assistant Superintendent of Human Resources Korie Wilson-Crawford explained the Michigan Teacher Tenure process and presented a list of Rockford Public Schools Teachers who are eligible for Tenure. Motion to approve by Kelley Freridge with support from Tricia Anderson. The motion passed unanimously.

#### Bond Ratifying Resolution

Assistant Superintendent of Finance, Mike Cuneo introduced Ian Koffler from Thrun Law Firm to present information to the Board of Education regarding bonds. A Bond Ratifying Resolution was presented to the board for approval. Motion to approve by Christie Ramsey with support from Kelley Freridge. The motion passed unanimously with a roll call vote.

#### Asbestos Abatement

Assistant Superintendent of Finance, Mike Cuneo discussed the Asbestos abatement being presented for approval. Motion to approve by Tricia Anderson with support from Kelley Freridge. The motion passed unanimously.

#### Baseball and Softball Excavation Bids

Assistant Superintendent of Finance, Mike Cuneo and Director of Facilities, Shawn Hayward discussed the Baseball and Softball excavation needs and bids. A recommendation was made to move forward. Motion to approve by Christie Ramsey with support from Tricia Anderson. The motion passed unanimously.

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### Recognition of Visitors & Hearing of People Present

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The following individuals addressed the Board of Education.

Charles Curtis	Craig Ladyman	Connie Mulders	Jaclyn Jackson
Mary Fountain	Sonia Andrews	Andrea Jacobsen	

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### Superintendent's Remarks

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Dr. Steve Matthews discussed the Horror genre. He will be reviewing processes.

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### Adjournment

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President Folsom read parts of the public participation policy (0167.3) before adjourning the meeting at 7:20 p.m.

**BOARD REPORT ON DISBURSEMENTS**

DATE: 4/10/2023

5/1/2023

**PAYROLL**

GENERAL FUND NET PAYROLL	<u>21 &amp; 22</u>	<u>2,505,214.18</u>
FOOD SERVICE	<u>21 &amp; 22</u>	<u>44,435.76</u>
ATHLETIC FUND	<u>21 &amp; 22</u>	<u>18,889.03</u>
TOTAL ALL FUNDS	<u>21 &amp; 22</u>	<u>2,568,538.97</u>

ALL FUNDS:

FEDERAL TAX	\$	<u>260,626.82</u>
SOCIAL SECURITY TAX-MEDICARE TAX	\$	<u>554,250.28</u>
STATE TAX	\$	<u>126,339.83</u>
TOTAL	\$	<u>941,216.93</u>

\$ 3,509,755.90

BLUE CROSS INSURANCE	\$	<u>35,676.80</u>
NVA/NATIONAL VISION	\$	
ADN ADMIN(DENTAL) ADMIN FEES	\$	<u>80,588.00</u>
MESSA (VSP/MED/ LIFE)	\$	<u>766,738.78</u>
NATIONAL INSURANCE SVCS(L TERM DISABILITY	\$	<u>14,432.74</u>
RETIREMENT PAYROLL	\$	<u>1,917,853.52</u>

\$ 2,815,289.84

GASOLINE: CR CARD #

\$ 0.00

UTILITIES:

DTE ENERGY		<u>25,889.65</u>
CONSUMERS ENERGY	\$	<u>104,783.48</u>

PHONE SERVICE CRD CARD #

BP ENERGY (FORMERLY EDF ENERGY) BULK FUEL	\$	<u>30,179.45</u>
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\$ 160,852.58

BAL ON GEN FUND CREDIT CARD #

\$	<u>0.00</u>
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\$ 0.00

HM RECEIVABLES CO LLC	<u>310,623.29</u>
KENT ISD-ITINERANTS	<u>285,990.10</u>

\$ 596,613.39

TOTAL OF ABOVE	\$	<u>7,082,511.71</u>
BALANCE OF TOTAL GENERAL FUND		<u>414,875.61</u>
SINKING FUND REG CKS		0.00
SINKING FUND ACH CKS		0.00
SINKING FUND CREDIT CARD		0.00
2019 BOND REG CKS		72,224.76
2019 BOND ACH CKS		2,105,240.99
2019 BOND CREDIT CARD		99,763.35
GENERAL FUND CREDIT CARD		465,708.42
TOTAL DISBURSEMENTS		<u>10,240,324.84</u>



## Memorandum

To: Dr. Steve Matthews  
From: Mike Ramm, Assistant Superintendent of Instruction  
Date: May 3, 2023  
Subject: 2023 Rockford Summer Learning

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Dr. Matthews:

After the 2020/21 school year, Rockford Public Schools launched an extremely in-depth Summer Learning Program in response to increased learning needs due to COVID-19 disruption. The program included a variety of participation opportunities for students in DK through 12<sup>th</sup> grades and was supported by transportation, food, and staffing from RPS employees. As we look ahead to the end of this school year, the foundation of a robust summer learning program remains and preparations are currently under way to launch summer opportunities for our students.

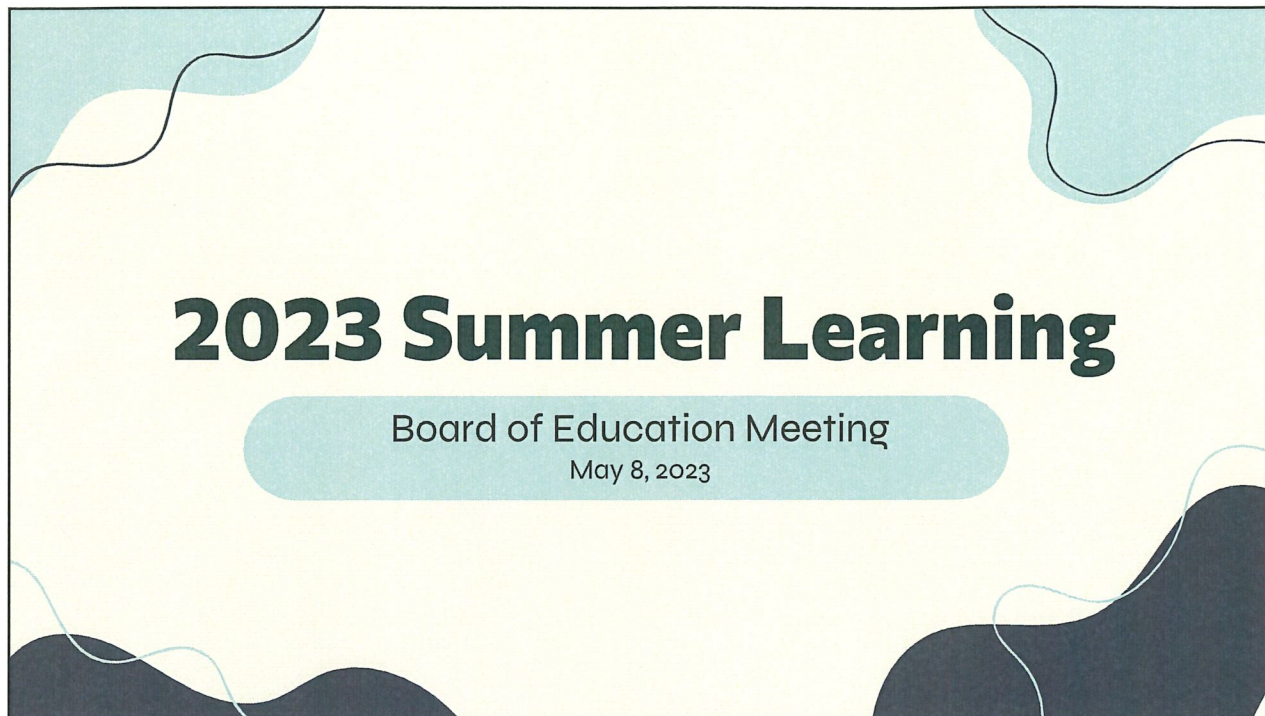
The 2023 Rockford Summer Learning program will once again be available to all students in DK-12<sup>th</sup> grades. Our programming content and delivery methods are multifaceted for the learning needs and ages of students and the team's presentation will describe programming at each of the elementary, middle and high school levels. Programming will include targeted intervention in reading and math for students in grade DK-8 that have been identified throughout the school year, enrichment opportunities for students in all grade levels, and credit recovery options for high school students. We will also have transportation and food for students participating in the buildings. A listing of the specific programs has been included in the board packet.

Arranging the programming and logistics is a heavy lift and key colleagues have been integral in the development of this year's offerings. Sharon Wells, Director of Literacy and Federal Programming is again leading the overall program. Larinda Fase, Director of Special Programs has coordinated programming for high school students. Michelle Corey, District Teacher Consultant, has also done significant work building a special education schedule for students. Each of these colleagues as well as numerous others are essential to delivering this high quality learning experiences for our students. During the presentation, each will describe aspects of the offerings they are coordinating and we again anticipate the program making a meaningful difference for our entire school community.

Thank you for the opportunity to share this information and I look forward to any questions you or the board may have.

Respectfully,

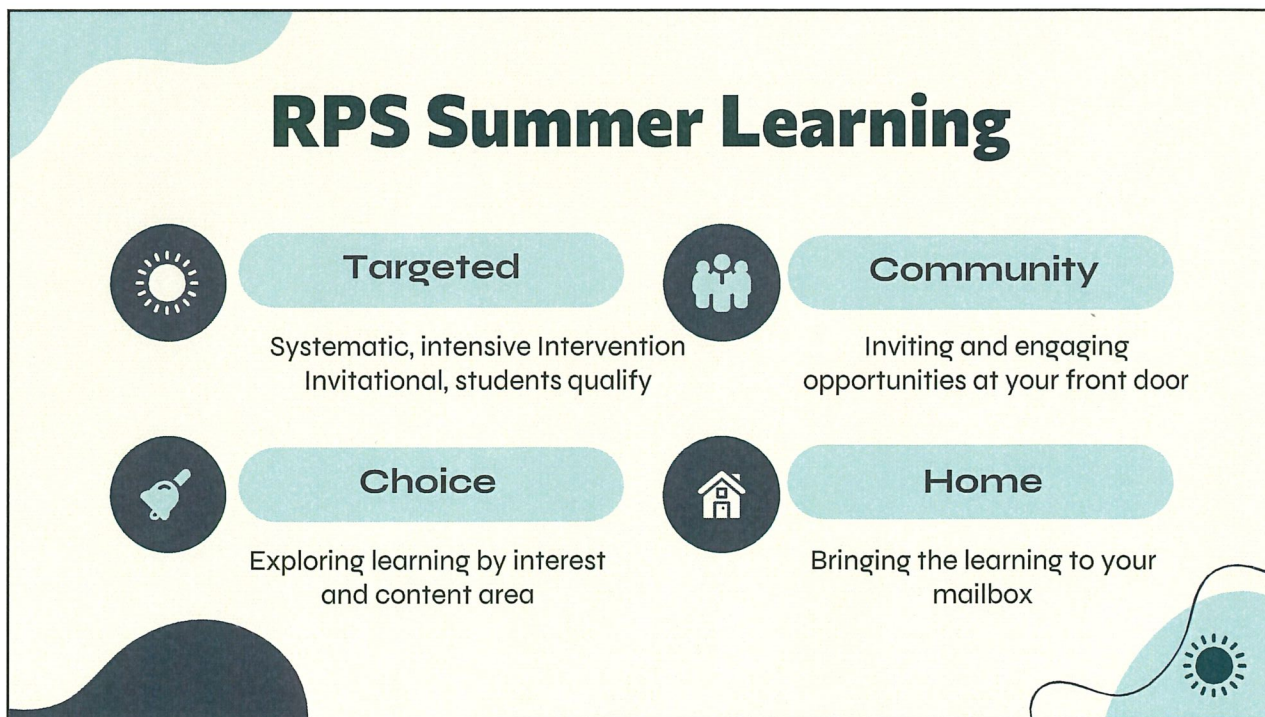
Mike Ramm







**2023 Summer Learning**

Board of Education Meeting  
May 8, 2023

This graphic features a light yellow background with teal and dark blue wavy shapes in the corners. The main title '2023 Summer Learning' is in a large, bold, dark green font. Below it, the event details are contained within a teal rounded rectangle.



**RPS Summer Learning**

-  **Targeted**  
Systematic, intensive Intervention  
Invitational, students qualify
-  **Community**  
Inviting and engaging  
opportunities at your front door
-  **Choice**  
Exploring learning by interest  
and content area
-  **Home**  
Bringing the learning to your  
mailbox

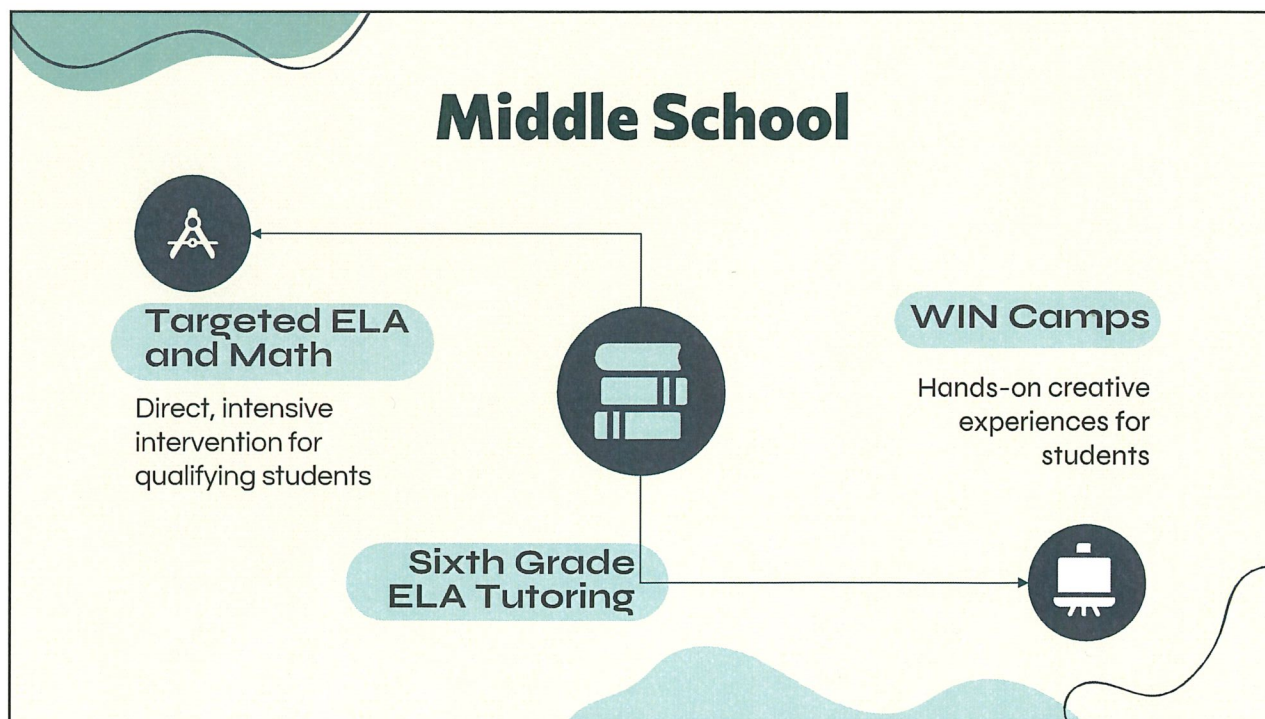
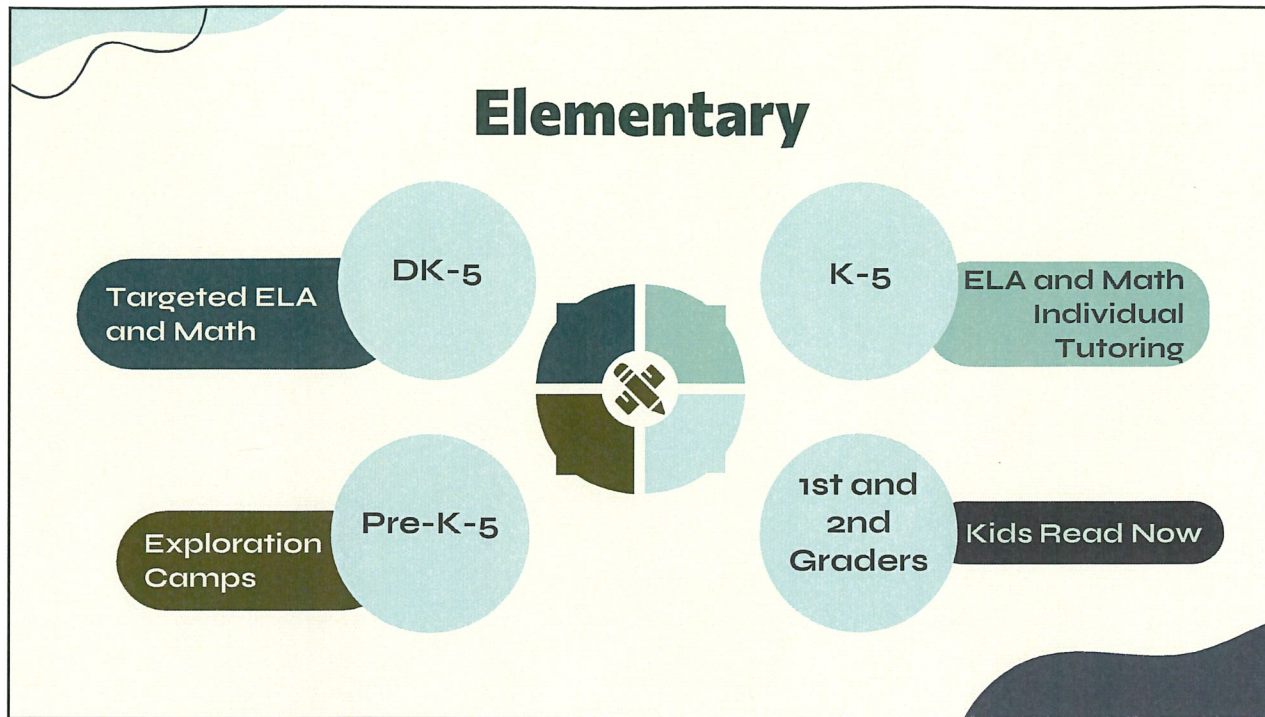
This graphic features a light yellow background with teal and dark blue wavy shapes. The title 'RPS Summer Learning' is in a large, bold, dark green font. Below the title are four items, each consisting of a circular icon, a teal rounded rectangle with the item name, and a short description. The icons are: a sun for 'Targeted', a group of people for 'Community', a hand holding a pencil for 'Choice', and a house for 'Home'. A small sun icon is also present in the bottom right corner.

## SUMMER LEARNING FUNDING





**ESSER II**  
Summer 2021 ♦ \$800,000  
Summer 2022 ♦ \$700,000

**ESSER III**  
Summer 2023  
Summer 2024







# District Summer Learning Programs



# HIGH SCHOOL

			
<b>CREDIT RECOVERY</b>	<b>ELECTIVES</b>	<b>WORKSHOPS</b>	<b>SAT PREP</b>
Math, English, Social Studies, Science, Health	PE, Art, Communications, Economics, Government	Robotics, Fiber Art, Acting, Science of Achievement	

# Special Education

		
<b>Targeted ELA and Math</b>	<b>Tutoring</b>	<b>Social Work</b>
Grades 2-8	K-5, 9-12 and ELL	K-5
		
<b>SLP</b>	<b>ASD Program</b>	<b>CI Program</b>
K-5	K-5	Grades 3-5







# Community Summer Learning Programs

The graphic features a light yellow background with teal and dark blue wavy shapes at the top and bottom. The title is centered in a bold, dark green font.



## Hillview Summer Learning



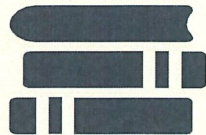
- Provides a safe place to belong and invest in academics, helping to reduce “summer slide”
- 6 weeks, Monday-Thursday
- Paid district employees and numerous community volunteers
- 31a Funded (State At-Risk grant)

The graphic features a light yellow background with teal and dark blue wavy shapes at the top and bottom. The title is centered in a bold, dark green font. The list of bullet points is positioned to the right of the document icon.



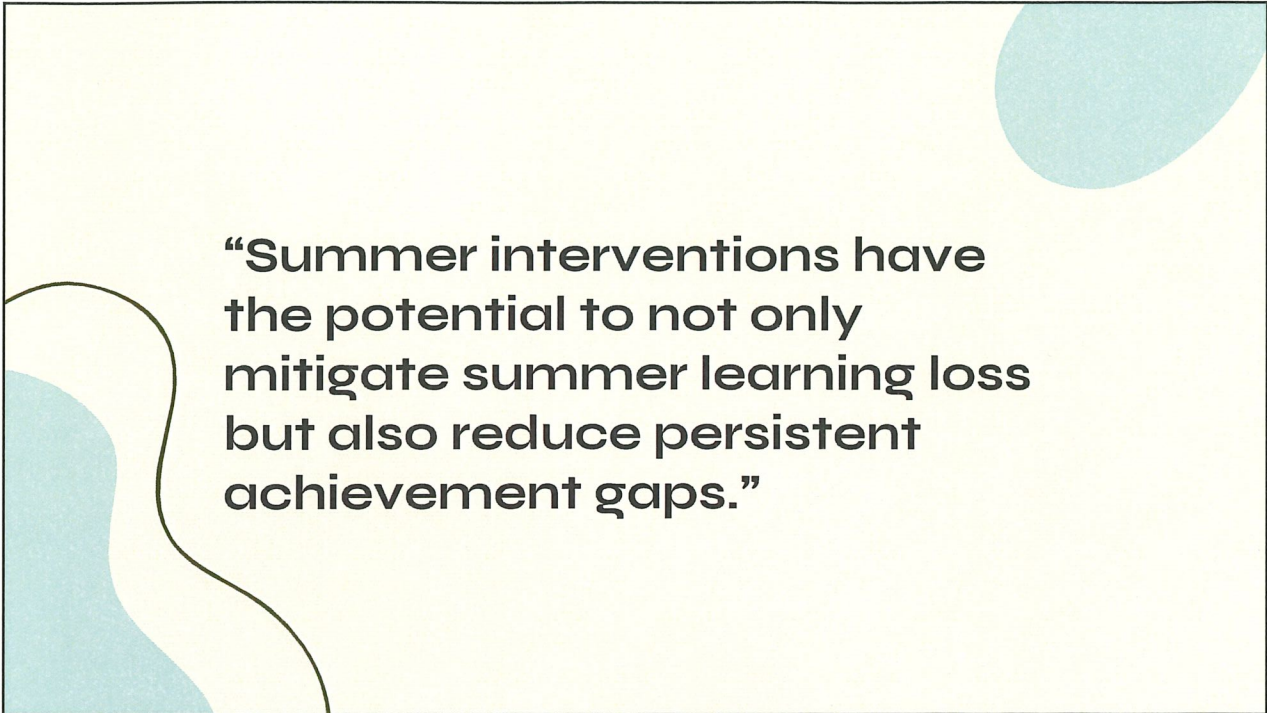
## Rockford Book Bus

6 weeks ♦ Monday–Thursday ♦ 5 Stops a day  
Reading Rocks ♦ Start of Summer Parade  
Farmer’s Market ♦ End of Summer Event



## Getting Ready for Kindergarten Classes





**“Summer interventions have the potential to not only mitigate summer learning loss but also reduce persistent achievement gaps.”**



# Summer 2023



## Elementary

PROGRAM	GRADE	DIRECTOR	LOCATION	TIMELINE
Targeted ELA and Math	K-5 RDG/Math (+ DK Rdg)	Jeff Post	CWD	5 weeks, M-TH
Kids Read Now	Entire District Grades 1 and 2	Jen Patten	N/A	All Summer
Exploration Camps	Pre-K-5	Kim Evers	RGW	2 week sessions
Individual Tutoring	K-5	Sara Rothenthaler	CWD	6 sessions per student during the three weeks in June
Getting Reading for DK/Kindergarten	Pre-K	Kim Evers	CWD	2 sessions in June
Rockford Book Bus	Birth-Age 12	Rachel DeKuiper	Community	June and July, plus special events including Reading Rocks, Start of Summer parade, Farmer's Market, etc.
Special Education ASD Program	K-5	Michelle Corey	PKS	5 Weeks, M-TH, 8:30-2:30 (kids 9-1:30 w/ Dean Trans.) with OT one day (.5) a week
Special Education CI Program	3-5		RGW	5 Weeks, M-TH, 8:30-11:30 (with Dean Trans.) With PT one day (.5) a week

Special Education Elementary Targeted ELA, Math Writing IEP Support	K-5		RGW	5 weeks, M-TH 8:30-11:30 and 12:00-2:00
Special Education SLP One-On-One/Small Group	Elementary		RGW	5 weeks, M-TH 8:30-11:30 and 12:00-2:00
Special Education Social Work Targeted	Elementary (some Middle)		CRW	5 weeks, M-TH 8:30-11:30 and 12:00-2:00
Special Education Social Work Groups	Elementary (some Middle)		RGW	5 weeks, M-TH 8:30-11:30 and 12:00-2:00
ELL Tutoring	Elementary		RGW	3 weeks, M-TH/ 2 sessions per week/ 6 total sessions

## Middle School

PROGRAM	GRADE	DIRECTOR	LOCATION	TIMELINE
Targeted ELA and Math	6-8	Rob Pratt	RFC	5 weeks, M-TH
WIN Camps	6-8			2 week sessions
Individual ELA Tutoring	6	Sara Rothenthaler	RFC	6 sessions per student during the three weeks in June
Special Education Middle School Targeted ELA, Math Writing IEP Support	6-8	Michelle Corey	RFC	5 weeks, M-TH 8:30-11:30

## High School

PROGRAM	GRADE	DIRECTOR	LOCATION	TIMELINE
Credit Recovery	9-12	Larinda Fase	RHS	5 weeks, M-TH
Electives	9-12			5 weeks, M-TH
SAT Prep	9-12			2 week sessions
Workshops: <ul style="list-style-type: none"> <li>→ Robotics</li> <li>→ Acting</li> <li>→ Fiber Arts</li> <li>→ Science of Achievement</li> </ul>	Varies			Varies based on workshop
Special Education High School Tutoring	9-12	Michelle Corey	RFC	3 weeks, M-TH/ 2 sessions/week -6 sessions per student

*Summer 2023*

# SUMMER ELEMENTARY EXPLORATION CAMPS!

These two week sessions will motivate and inspire students using core content over the summer months. Themes will be used to bring interest and enthusiasm to encourage a love of reading, math, and/or science/STEM.

**REGISTER FOR THE GRADE YOUR STUDENT JUST COMPLETED**

**Mondays-Thursdays, 9:00-11:30am Roguewood Elementary \$50**

**\*There are no camps the week of July 3rd**



## PRE K – K

### UNDER THE SEA

Join us for an under the sea literacy adventure! We will be exploring the oceans and the amazing creatures that live in them. Our adventures will include reading, writing, games, fun facts, and ocean animal projects. This is an adventure that you won't want to miss! Instructor: Sarah Grove

**June 12-22 #4105-U23A**

## GRADES K-1

### JUNGLE ANIMALS

Come and explore Jungle Animals with me! The youngest learners will be immersed in fun science, math, and language arts activities based around a jungle theme. Your child might have to create a bridge using only the materials provided to save a herd of elephants. Or perhaps your child will need to create some jungle binoculars to go on a hunt for jaguars.

Instructor: Kim Andrews.

**June 12-22 #1004-U23A**

### UNDER THE SEA

Join me as we dive into the ocean and explore the wonderful world Under the Sea. The youngest learners will be immersed in fun science, math and language arts activities focused on exploring life under the sea. Your child will help create a life size whale, explore sharks and their six senses, learn what it is like to be a fish, and so much more. Come dive into the sea!

Instructor: Theresa Schwallier.

**June 12-22 #2600-U23A**

### WOODS AND WETLANDS!

Join us this summer for Woods and Wetlands adventure in nature, where science meets imagination and "dirt doesn't hurt!" We will explore, play and learn, using all five of our senses. We will fully immerse ourselves in nature. Explorers may bring in any fun nature tools they would like!

Instructor: Tahlia Miller.

\*Location: Camp Rockford 3800-3996 Rector Ave NE, Rockford

**June 12-22 #4115-U23A**

**June 26-29 and July 10-13 #4115-U23B**

**July 17-27 #4115-U23C**

## GRADES 2-3

### TRIP TO THE BEACH!

Enjoy summer vacation while continuing to expand your student's mind with trips to the "beach"! Some days will be spent reading on beach towels, manipulating numbers and sounds with beach balls, and discovering where the sand at the beach actually comes from. Every day will feel like a trip to the beach with these themed literacy, math, and science activities. Make sure to bring sunglasses because this summer is looking bright for our students!

Instructor: Kayla Diederich

**June 26-29 and July 10-13 #1070-U23A**

**July 17-27 #1070-U23B**

### LITTLE PICASSOS

What did one artist say to the other artist? This camp is all that and PEN some! Join us for a fun filled summer of literacy, art and splashing color outside the lines! We will explore books, tap into creativity, and make meaningful projects that will extend our love for reading and art. Don't miss out on two weeks of fun that aren't for the paint of heart! Believe us, you will Easel-Y fall in love with this crafty camp.

Instructor: Monica Conrad

**June 26-29 and July 10-13 #1430-U23A**

**REGISTER AT  
RPS.DIGITALSIGNUP.COM**

# GRADES 4-5

## ENERGY EXPLORATION

Get ready to discover the many forms of energy through hands on experiments, challenging tasks, and working as a team.

Through circuit building, chemical reactions, simple machines, and by using the natural world around us, get ready to explore how energy functions and transfers from place to place. This exploration is made to push your thinking above and beyond!

Instructor: Jessica Carney

*June 12-22 #2710-U23C*

## MATH GAMES

Come have fun with math games! We will play a variety of games that will utilize and sharpen math skills. We will also play games that involve math strategy and logic. This is a great camp for kids who want to improve math skills, or just keep them fresh. Games will be played in groups, partners, individually, inside and outside. Students will get the chance to design their own math games also. Instructor: Emily Weinmann

*June 12-22 #2010-U23A*

## GROWING MINDS AND PLANTS

This exploration camp will blend student's scientific skill set with learned engineering, while benefiting Roguewood Elementary with a school service project. Students will engineer and build (with assistance) a raised flower bed where we will grow flowers and produce on school grounds. They will use building materials, build a budget, and research where, what, and how to best house and grow plants. They will also learn the importance of group collaboration and how multiple curriculums work together to facilitate a complete project. Students will be able to use science, engineering, and creativity to complete this two-week school service project. Instructor: Kelsie DeBoer

*June 12-22 #2410-U23A*

## TWO WEEKS IN THE WOODS

With FORT BUILDING at its core, this camp will allow kids to learn about and connect with nature. Along with having a ton of FUN, this camp will nurture independence, confidence, problem solving, social skills, and a connection with the world. Kids will naturally release stress by being in the outdoors and also learn some mindfulness practices. Let's get our hands dirty and enjoy two weeks in the woods! Instructor: Tara Dzirbowicz

\*Location: Camp Rockford 3800-3996 Rector Ave NE, Rockford

*June 12-22 #4118-U23A*

*June 26-29 and July 10-13 #4118-U23B*

**REGISTER AT**  
**RPS.DIGITALSIGNUP.COM**

## SUPER SECRET SPY SCHOOL

Wanted: Aspiring FBI Secret Agents! Be a secret agent who saves the world by solving problems, working together, and navigating through laser beam obstacles! You will be guided through math challenges that will reveal clues to solve a forensic mystery and recover top-secret government files. Team building, coding, and cracking cases is what this camp is all about! NOTE: this camp is the same as last summer, so only new aspiring FBI agents need apply! Instructor: Amber Gerrits

*June 12-22 #4116-U23A*

*June 26-29 and July 10-13 #4116-U23B*

*July 17-27 #4116-U23C*

## STACKING SCULPTURES

Design your own unique stacked sculpture using paper mâché, paint and magnets. Inspired by the artist Ugo Rondinone and his colossal stone figures, students will experiment with balance and stability as they use simple tools to carve individual blocks for their magnetic sculpture. Students will explore how 2D shapes become 3D forms. Sculptures will be finished with a splash of splatter painting! Instructor: Dawn Bailey

*June 12-22 #2310-U23A*

*June 26-29 and July 10-13 #2310-U23B*

*July 17-27 #2310-U23C*

## YUMMY: THE HISTORY OF DESSERTS

Join us as we read the graphic novel Yummy: A History of Desserts. As we navigate through the novel, we will experiment with the science behind desserts, map the creation of the desserts, and the best of all create and eat desserts. If you love graphic novels, cooking, science, history, or being creative this is the camp for you. Instructor: Danielle Fulton-Reed

*July 17-27 #1160-U23C*

## GIRLS BASKETBALL LITERACY CAMP

Girls will work on their basketball skills for an hour and a half each day. They will work on defense conditioning, dribbling, passing, and shooting. During the last hour of each session, the girls will study a nonfiction basketball book. They will listen to parts of the book being read to them, they will have time to read parts of the book to themselves, and then they will have literacy discussions about what they read. Instructor: Katie O'Rourke

*July 17-27 #1340-U23C*

## CHESS CLUB

Chess might just be the perfect teaching and learning tool. The game of chess increases higher level thinking skills, advances math and reading skills, and builds self-confidence. Any level of chess player is welcome. Come learn the skill, the strategies, and the fun of this sport. Master how to keep score, use the time clock and try a three-way chess board. Players will also watch chess movies clips, read chess books and learn a story of a 12-year-old national chess winner. Instructor: Susan Witte

*July 17-27 #1015-U23C*



# SUMMER ELEMENTARY EXPLORATION CAMPS!

These two week sessions will motivate and inspire students using core content over the summer months. Themes will be used to bring interest and enthusiasm to encourage a love of reading, math, and/or science/STEM. **REGISTER FOR THE GRADE YOUR STUDENT JUST COMPLETED**

**Mondays-Thursdays, 9:00-11:30am Roguewood Elementary \$50**

**\*There are no camps the week of July 3rd**

## GRADES 4-5

### ENERGY EXPLORATION

Get ready to discover the many forms of energy through hands on experiments, challenging tasks, and working as a team. Through circuit building, chemical reactions, simple machines, and by using the natural world around us, get ready to explore how energy functions and transfers from place to place. This exploration is made to push your thinking above and beyond! Instructor: Jessica Carney

**June 12-22 #2710-U23C**

### MATH GAMES

Come have fun with math games! We will play a variety of games that will utilize and sharpen math skills. We will also play games that involve math strategy and logic. This is a great camp for kids who want to improve math skills, or just keep them fresh. Games will be played in groups, partners, individually, inside and outside. Students will get the chance to design their own math games also.

Instructor: Emily Weinmann  
**June 12-22 #2010-U23A**

### GROWING MINDS AND PLANTS

This exploration camp will blend student's scientific skill set with learned engineering, while benefiting Roguewood Elementary with a school service project. Students will engineer and build (with assistance) a raised flower bed where we will grow flowers and produce on school grounds. They will use building materials, build a budget, and research where, what, and how to best house and grow plants. They will also learn the importance of group collaboration and how multiple curriculums work together to facilitate a complete project. Students will be able to use science, engineering, and creativity to complete this two-week school service project. Instructor: Kelsie DeBoer

**June 12-22 #2410-U23A**

### SUPER SECRET SPY SCHOOL

Wanted: Aspiring FBI Secret Agents! Be a secret agent who saves the world by solving problems, working together, and navigating through laser beam obstacles! You will be guided through math challenges that will reveal clues to solve a forensic mystery and recover top-secret government files. Team building, coding, and cracking cases is what this camp is all about! note: this camp is the same as last summer, so only new aspiring FBI agents need apply! Instructor: Amber Gerrits

**June 12-22 #4116-U23A**

**June 26-29 and July 10-13 #4116-U23B**

**July 17-27 #4116-U23C**

**REGISTER AT [RPS.DIGITALSIGNUP.COM](https://rps.digitalsignup.com)**



### STACKING SCULPTURES

Design your own unique stacked sculpture using paper mâché, paint and magnets. Inspired by the artist Ugo Rondinone and his colossal stone figures, students will experiment with balance and stability as they use simple tools to carve individual blocks for their magnetic sculpture. Students will explore how 2D shapes become 3D forms. Sculptures will be finished with a splash of splatter painting!

Instructor: Dawn Bailey

**June 12-22 #2310-U23A**

**June 26-29 and July 10-13 #2310-U23B**

**July 17-27 #2310-U23C**

### YUMMY: THE HISTORY OF DESSERTS

Join us as we read the graphic novel Yummy: A History of Desserts. As we navigate through the novel, we will experiment with the science behind desserts, map the creation of the desserts, and the best of all create and eat desserts. If you love graphic novels, cooking, science, history, or being creative this is the camp for you.

Instructor: Danielle Fulton-Reed

**July 17-27 #1160-U23C**

### GIRLS BASKETBALL LITERACY CAMP

Girls will work on their basketball skills for an hour and a half each day. They will work on defense conditioning, dribbling, passing, and shooting. During the last hour of each session, the girls will study a nonfiction basketball book. They will listen to parts of the book being read to them, they will have time to read parts of the book to themselves, and then they will have literacy discussions about what they read. Instructor: Katie O'Rourke

**July 17-27 #1340-U23C**

### CHESS CLUB

Chess might just be the perfect teaching and learning tool. The game of chess increases higher level thinking skills, advances math and reading skills, and builds self-confidence. Any level of chess player is welcome. Come learn the skill, the strategies, and the fun of this sport. Master how to keep score, use the time clock and try a three-way chess board. Players will also watch chess movies clips, read chess books and learn a story of a 12-year-old national chess winner.

Instructor: Susan Witte

**July 17-27 #1015-U23C**

**RESOLUTION DESIGNATING DISTRICT'S ELECTION REPRESENTATIVE**

*[To be **presented for discussion** at a meeting any time after the 4:00 p.m. May 8, 2023 filing deadline and to be **adopted on or after May 15, 2023** and filed with the Kent Intermediate School District Board Secretary **on or before May 29, 2023**]*

, Michigan (the "District")

A meeting of the Board of Education of \_\_\_\_\_, Michigan (the "Board"), was held in the School District, on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock in the \_\_\_\_\_

The meeting was called to order by \_\_\_\_\_,

Present: Members \_\_\_\_\_

Absent: Members \_\_\_\_\_

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

**WHEREAS:**

1. The biennial election of the Board of Kent Intermediate School District (the "ISD") will be held on Monday, June 5, 2023; and

2. The members of the ISD Board will be elected by an electoral body composed of one (1) person designated by the Board of each of the Constituent School Districts; and

3. In accordance with Section 614(2) of the Revised School Code [MCL 380.614(2)], this Board must now adopt a resolution which designates its representative to the electoral body **and** direct said representative to vote on behalf of this Board for the specific candidates this Board supports for each position to be filled on the ISD Board, at least on the first ballot taken by the electoral body.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. This Board does hereby approve the designation of \_\_\_\_\_ as the representative of this Board for the electoral body, which body will elect two candidates to the vacancies on the Kent ISD Board at 6:00 p.m. Monday, June 5, 2023 and \_\_\_\_\_ as an alternate representative in the event the designated representative is unable to attend.

2. The designated representative, or the alternate in the event of the absence of the designated representative, is further directed to cast two (2) votes on the first ballot on behalf of this Board for \_\_\_\_\_.

\_\_\_\_\_, Six-Year Term (July 1, 2023 – June 30, 2029)

\_\_\_\_\_, Six-Year Term (July 1, 2023 – June 30, 2029)

3. The Secretary of this Board is hereby further directed to cause a certified copy of this resolution to be filed with the Secretary of the Kent ISD Board at or prior to the election of the ISD Board on Monday, June 5, 2023.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution by and the same are hereby rescinded.

Ayes: Members

Nays: Members

Motion declared adopted.

\_\_\_\_\_  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a meeting held on \_\_\_\_\_, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

\_\_\_\_\_  
Secretary, Board of Education

/ml



## Memorandum

To: Board of Education  
From: Korie Wilson-Crawford, Assistant Superintendent of Human Resources  
Date: May 8, 2023  
Subject: 2023-2024 SCHOOL YEAR CERTIFIED STAFF EMPLOYMENT RECOMMENDATIONS

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Mary Claire Reynolds	Teacher – Band Director	High School
Madissen Vacha	Speech & Language Path	Lakes Elementary / Special Services
Rebecca Dietz	Counselor	Freshman Center
Cristine Blasky	Teacher	East Middle School



## Memorandum

To: Dr. Steven Matthews, Superintendent of Schools  
From: Michael A. Cuneo, Assistant Superintendent of Finance  
Date: May 4, 2023  
Subject: Consumer's Easement – Roguewood Elementary

---

Included in the design scope of the addition at Roguewood Elementary School is the relocation of the current Consumers Energy easement. The current easement runs under the foundation of the addition being planned and needs to be relocated outside of that foundation. Attached is a board resolution along with the corresponding paperwork from Consumers Energy which was reviewed by and approved by Thrun Law.

This information will be reviewed in detail and recommended for approval at the Board of Education Meeting on May 8, 2028.

MAC:kj

Attachment

Rockford Public Schools, Kent County, Michigan (the “District”).

A regular meeting of the board of education of the District (the “Board”) was held in the Administration Building, within the boundaries of the District, on the 8th day of May, 2023 at 5:30 o’clock in the p.m.

The meeting was called to order by Jarrod Folsom, President.

Present: Members Jarrod Folsom, Kelley Freridge, Christie Ramsey, Jake Himmelspach, Tricia Anderson, Barbara Helms and Nick Reichenbach

Absent: Members

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

**WHEREAS**, the District owns real property located at 3900 Kroes Street, N.E. within the Township of Plainfield, Kent County, Michigan, bearing a parcel identification number of 41-10-11-426-003 (the “District’s Property”); and

**WHEREAS**, the District has received a request from Consumers Energy Company (“Consumers”) to obtain an easement to access the District’s Property to construct, operate maintain, inspect (including aerial patrol), survey, replace, reconstruct improve, remove, relocate, change the size of, enlarge, and protect a line of electric facilities, in, on, over, under, across, and through a portion of the District’s Property, as more fully described in the Easement for Electric Facilities attached hereto and made a part hereof as Attachment “1” (the “Easement Agreement”); and

**WHEREAS**, the Board determined that it would be in the best interests of the District to grant Consumers an easement based upon the terms and conditions contained in the Easement Agreement; and

**WHEREAS**, the Board desires to authorize and direct Dr. Steve Matthews, the Superintendent of Schools of the District, or his designee, to execute the Easement Agreement, to make any revisions to the Easement Agreement not inconsistent with this resolution, and to grant the easement to Consumers, all of which shall be subject to review and approval by the District’s legal counsel.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The Board hereby grants an easement to Consumers based on the terms and conditions contained in the Easement Agreement.

2. The Board authorizes and directs Dr. Steve Matthews, the Superintendent of Schools of the District, or his designee, to execute the Easement Agreement, to make any revisions to the Easement Agreement not inconsistent with this resolution, and to grant the easement to Consumers, all of which shall be subject to review and approval by the District’s legal counsel.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

\_\_\_\_\_  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education, Rockford Public Schools, Kent County, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Mi

\_\_\_\_\_  
Secretary, Board of Education

GWV/ssw



**ATTACHMENT "1"**

**Easement for Electric Facilities**

*(See attached)*



## **EASEMENT FOR ELECTRIC FACILITIES**

Master Tract# ROW000916077647  
SAP# 1065590888  
Design# 11509603  
Agreement# MI00000070827

ROCKFORD PUBLIC SCHOOLS, a Michigan school district, whose address is 350 North Main Street, Rockford, Michigan 49341 (hereinafter "Owner")

for \$1.00 and other good and valuable consideration [*exempt from real estate transfer tax pursuant to MCLA 207.505(f) and from State real estate transfer tax pursuant to MCLA 207.526(f)*] grants and warrants to

CONSUMERS ENERGY COMPANY, a Michigan corporation, One Energy Plaza, Jackson, Michigan 49201 (hereinafter "Consumers")

a permanent easement to enter Owner's land (hereinafter "Owner's Land") located in the Township of Plainfield, County of Kent, and State of Michigan as more particularly described in the attached Exhibit A to construct, operate, maintain, inspect (including aerial patrol), survey, replace, reconstruct, improve, remove, relocate, change the size of, enlarge, and protect a line or lines of electric facilities in, on, over, under, across, and through a portion of Owner's Land (hereinafter "Easement Area") as more fully described in the attached Exhibit B, together with any pole structures, poles, or any combination of same, wires, cables, conduits, crossarms, braces, guys, anchors, transformers, electric control circuits and devices, location markers and signs, communication systems, utility lines, protective apparatus and all other equipment, appurtenances, associated fixtures, and facilities, whether above or below grade, useful or incidental to or for the operation or protection thereof, and to conduct such other activities as may be convenient in connection therewith as determined by Consumers for the purpose of transmitting and distributing electricity.

Additional Work Space: In addition to the Easement rights granted herein, Owner further grants to Consumers, during initial construction and installation only, the right to temporarily use such additional work space reasonably required to construct said lines. Said temporary work space shall abut the Easement Area, on either side, as required by construction.

Access: Consumers shall have the right to unimpaired access to said line or lines, and the right of ingress and egress on, over, and through Owner's Land for any and all purposes necessary, convenient, or incidental to the exercise by Consumers of the rights granted hereunder.

Trees and Other Vegetation: Owner shall not plant any trees within the Easement Area. Consumers shall have the right from time to time hereafter to enter Owner's Land to trim, cut down, and otherwise remove and control any trees, brush, roots, and other vegetation within the Easement Area. Consumers shall have the right from time to time hereafter to enter Owner's Land to trim, cut down, and otherwise remove and control any trees, brush, or other vegetation located outside of the Easement Area which are of such a height or are of such a species whose mature height that in falling directly to the ground could come into contact with or land directly above Consumers' facilities.

Buildings/Structures: Owner agrees not to build, create, construct, or permit to be built, created, or constructed, any obstruction, building, septic system, drain field, fuel tank, pond, swimming pool, lake, pit, well, foundation, engineering works, installation or any other type of structure over, under, or on said Easement Area, whether temporary or permanent, natural or man-made, without a prior written agreement executed by Consumers' Real Estate Department expressly allowing the aforementioned.

Ground Elevation: Owner shall not materially alter the ground elevation within the Easement Area without a prior written agreement executed by Consumers Real Estate Department allowing said alteration.

Exercise of Easement: Consumers' nonuse or limited use of this Easement shall not preclude Consumers' later use of this Easement to its full extent.

Ownership: Owner covenants with Consumers that they are the lawful fee simple owner of the aforesaid lands, and that they have the right and authority to make this grant, and that they will forever warrant and defend the title thereto against all claims whatsoever.

Successors: This Easement shall bind and benefit Owner's and Consumers' respective heirs, successors, lessees, licensees, and assigns.

Counterparts: This Easement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. It is not necessary that all parties execute any single counterpart if each party executes at least one counterpart.

Date: \_\_\_\_\_

Owner: ROCKFORD PUBLIC SCHOOLS, a Michigan school district

Signature  
By: Dr. Steve Matthews

Its: \_\_\_\_\_  
Print title

Acknowledgment

The foregoing instrument was acknowledged before me in \_\_\_\_\_ County, \_\_\_\_\_, on \_\_\_\_\_ by Dr. Steve Matthews, \_\_\_\_\_ of Rockford Public Schools, a Michigan school district, on behalf of the school district.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
County, \_\_\_\_\_

Acting in \_\_\_\_\_ County

My Commission expires: \_\_\_\_\_

**PROPERTY OWNERS MAIL  
SIGNED EASEMENT TO:**  
Bonnie McPeak  
Consumers Energy Company  
4000 Clay Avenue SW  
Grand Rapids, MI 49548

Prepared By:  
Rebecca Hyatt 04/13/23 P24-720  
Consumers Energy Company  
1945 W Parnall Rd  
Jackson, MI 49201  
Revised By: Rebecca Hyatt 04/17/23

**REGISTER OF DEEDS OFFICE USE  
ONLY**  
Return recorded instrument to:  
Carrie J. Main, P24-720  
Consumers Energy Company  
1945 W Parnall Rd  
Jackson, MI 49201

EXHIBIT A

Owner's Land

Land situated in the Township of Plainfield, County of Kent, State of Michigan:

Part of the Northeast 1/4 of the Southeast 1/4 of Section 11, Town 8 North, Range 11 West, except the North 148.50 feet of the East 198.00 feet and except the South 699.00 feet of the East 259.00 feet.

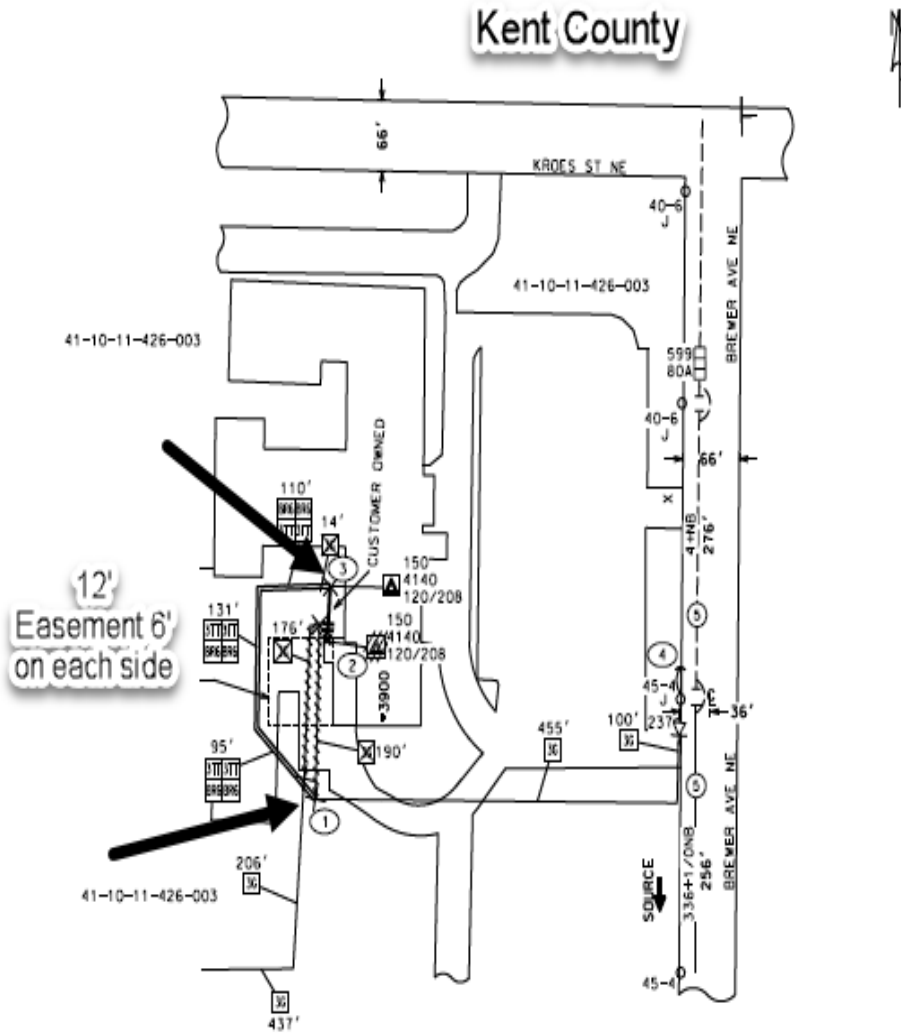
Also known as: 3900 Kroes Street NE, Rockford, Michigan 49341

Parcel ID: 41-10-11-426-003

EXHIBIT B

Easement Area

A 12.00-foot-wide strip of land, being 6.00 feet on each side of the centerline of the line constructed on Owner's Land, the centerline to be located approximately as shown in the attached drawing.





## Memorandum

To: Dr. Steve Matthews,  
Superintendent of Schools

From: Michael A. Cuneo, Assistant Superintendent of Finance

Date: May 3, 2023

Subject: Refresh Chromebooks Inventory

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The district needs to refresh the Chromebook inventory for secondary students due to regular wear and tear of the devices.

This will be presented for approval during the board meeting on May 8, 2023. I recommend purchase of the Chromebooks in the amount of \$60,600 from Presidio with REMC pricing. This expense will be covered by 2019 bond technology dollars.

MAC:kj

Attachment



## Summer 23 Chromebook refresh

### Refresh Chromebook Inventory



### Summary [Back](#)

Presidio	\$60,600.00
Total	\$60,600.00

Item	Details	Quantity	Price	Total
22233700	<b>Name:</b> Dell Chromebook 3110 (4GB/32GB) <b>MFG Model:</b> Dell Dell Chromebook 3110 4gb <b>Reseller Number:</b> 221500 <b>Contract Expiration:</b> 9/30/2023 <b>Item Description:</b> Intel Celeron N4500, 4GB RAM, 32GB Storage, 42 Whr 10-hour battery, 65W AC USB-C, Wi-Fi 6 AX201 2x2 802.11ax, Bluetooth 5.0, 11.6", HD 1366x768, 60Hz, 1 USB 3.2 Gen 1 Type-C? port with DisplayPort Alt mode / 1 USB 3.2 Gen 1 Type-A port with PowerShare, combo audio port, HDMI, 720p at 30 fps HD RGB camera Single integrated microphone / 720p at 30 fps HD RGB camera Dual-array microphones, Standard keyboard, Touchpad, 1/1/0 mail-in warranty. OS Support Expiration Date: June 2029. Delivery: 13 days ARO.	300	\$202.00	\$60,600.00
<b>Vendor Total</b>				<b>\$60,600.00</b>

**Vendor Name:** Presidio  
**Vendor URL:**  
**Vendor Notes:** Presidio W-9

**Vendor Contacts:**

Christopher Foster  
625 Kenmoor Ave  
Ste 309  
Grand Rapids, MI 49546  
Phone: 6168711521  
Fax:  
Email: [cjfooster@presidio.com](mailto:cjfooster@presidio.com)

**Vendor Contacts:**

Customer Service  
48325 Alpha Drive  
Suite 150  
Wixom, MI 48393  
Phone: 4073742809  
Fax:  
Email: [dellremc@presidio.com](mailto:dellremc@presidio.com)

**Vendor Contacts:**

Avigilon Sales  
48325 Alpha Dr  
Suite 150  
Wixom, MI 48393  
Phone: 248.679.3208  
Fax:  
Email: [mcamps@presidio.com](mailto:mcamps@presidio.com)