



Rockford Public Schools

Quality Community – Quality Schools
Together Building a Tradition of Excellence

ROCKFORD BOARD OF EDUCATION

Regular Meeting – May 13, 2024

5:30 PM

Agenda

CALL TO ORDER

MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

RECOGNITION

1. Odyssey of the Mind
2. Student Representative to the Board of Education

ACTION ITEMS – CONSENT AGENDA

1. Approval of Minutes from the April 15, 2024 regular meeting
2. Presentation of bills in the amount of \$12,048,909.23
3. Certified staff resignations
4. Retirements
5. KISD Budget

NEW BUSINESS

1. Williams and Company Book Bus Donation
2. Spring Policy – 1st reading
3. STEAM Classroom Startup Costs
4. Certified Staff New Hire
5. KIASB Board Election
6. Presentation of Graduates
 - a. RHS
 - b. River Valley Academy
7. RFC Concept
8. Transportation Vehicle Purchase

OLD BUSINESS

REPORTS

1. Student Representative Report
2. Committee Reports
3. Collaborative Team Reports

RECOGNITION OF VISITORS AND HEARING OF PEOPLE PRESENT

SUPERINTENDENT REMARKS

ADJOURNMENT

Accommodations:

Any person with a disability who needs accommodation for participation in these meetings should contact the Superintendent's Office at 616.863.6557, at least five days in advance of the meeting.

Student Name	Student Name	Student Name	Student Name	Student Name
Diem Stockmeyer	Ellasyn Verlin	Josey Wright	Jack Anderson	
Noah Brubaker	Asher Quintanilla	Morgan Cataldo	Lynne Salo	Mary Salo
Abigail Matusak	Isaac Breese	Evan Breese	Mateo Martinez	Violet Erickson
Stella DeBrot	Brady Bowers	Alex Stelzer	Kieran Bierling	
Johann Ringler	Piper Ackerman	Haleigh Denhof		
Ryan Mueller	Julia Myette	Chloe Bratton		
Autumn Jones	Ainslee Wendell	Lilli Russell	Lillana Field	Isabella Stewart

ng).

chools

ng out)

up of seniors



Date | time Monday – April 15, 2024 | 5:30 p.m.

Location Administration Boardroom

Meeting called to order at 5:30 p.m. with a moment of silence and the Pledge of Allegiance by President Folsom

In Attendance

Board of Education: Tricia Anderson, Barbara Helms, Jake Himmelspach, Jarrod Folsom, Kelley Freridge, Christie Ramsey, Nick Reichenbach

Administration: Dr. Steve Matthews, Mike Ramm, Allison Clements, Korie Wilson-Crawford, Lisa Jacobs, Jodi Nester.

Adoption of Agenda

Motion to approve agenda by Kelley Freridge with support by Christie Ramsey. The motion passed unanimously.

Recognition

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

Athletic Director Cole Andrews introduced the Girls Gymnastics Team and Coach. The Board of Education congratulated them for their third consecutive state championship.

Ryan Ahern was congratulated on his state championship in Wrestling.

All-state diver Julian Cardenas was recognized for his state championship.

Consent Agenda

Motion to approve by Jake Himmelspach with approval by Tricia Anderson. The motion passed unanimously.

1. Approval of Minutes from the March 11, 2024 regular meeting
 2. Approval of Minutes from the March 19, 2024 special meeting
 3. Presentation of bills in the amount of \$ 15,295,422.20
 4. Lightspeed Internet Purchase
 5. Spring Coaches - Revised
 6. Certified Staff Resignations
 7. ASBO Certificate of Excellence
-

New Business

1. Tenure Recommendation

Dr. Korie Wilson-Crawford presented a list of teachers being recommended for tenure. Motion to approve by Christie Ramsey with approval by Kelley Freridge. Motion passed unanimously.

2. Staff Appreciation Resolution

Dr. Matthews presented the Staff Appreciation Resolution. Staff appreciation will be the week of May 6, 2024 with May 7, 2024 designated as staff appreciation day. Motion to approve by Jake Himmelspach with approval by Christie Ramsey. The resolution was approved unanimously by roll-call vote.

3. Elementary Literacy Resource

Assistant Superintendent of Instruction Mike Ramm introduced RPS Director of Literacy Sharon Wells, who presented the details about the process of choosing an Elementary Literacy Resource. Motion to approve the recommendation by Kelley Freridge with approval by Christie Ramsey. Motion passed unanimously.

4. Edgerton Trails Startup Instruction Costs

Assistant Superintendent of Instruction Mike Ramm discussed the Instruction needs for Edgerton Trails opening in the fall of 2024. He discussed the materials needed and asked for the Board of Education's approval to purchase the items needed at Edgerton Trails. Motion to approve by Trisha Anderson with support by Kelley Freridge. The motion passed unanimously.

5. Crestwood Teacher Station Purchase

Mike Ramm, Assistant Superintendent of Instruction, gave a brief overview of the teacher station needs at Crestwood Elementary. The purchase will occur in July of 2024. Motion to approve by Kelley Freridge with support by Jake Himmelspach. Trustee Reichenbach abstained from voting due to a conflict of interest. Motion passed unanimously.

6. Technology Bond Purchase

RPS Director of Technology Bob Stull and Chris Meuser from Communications by Design, presented to the board regarding the need for new devices for students and replacements of damaged staff devices. They also explained the purchasing process. These purchases will be paid with 2019 bond funds. Motion to approve by Nick Reichenbach with support by Barb Helms. The motion passed unanimously.

7. Valley View Bus Loop Approval

OAK Project Superintendent, Jared Goss discussed the process for constructing a Bus Loop at Valley View Elementary and removing portable classrooms. Motion to approve by Kelley Freridge with support by Tricia Anderson. Motion passed unanimously.

8. Valley View Carpet Approval

OAK Project Superintendent, Jared Goss explained the need for new flooring at Valley View Elementary. Motion to approve by Christie Ramsey with approval by Barb Helms. Motion passed unanimously.

9. Digital Signage

Chris Mueser from communications by design presented the plan to replace and add digital signage to multiple buildings. Motion to approve by Jake Himmelspach with support by Nick Reichenbach with support by Christie Ramsey. Motion passed unanimously.

Reports

1. Student Representative

The Student Representative was unable to make the meeting. There was not a student representative report at the April 15, 2024 Board Meeting.

2. MASB Annual Awards

Nick Reichenbach explained the KIASB Dinner and Awards. All Board members are all invited to attend.

3. KIASB/MASB Legislative Dinner

Nick Reichenbach explained the KIASB Dinner and Awards. All Board members are all invited to attend.

4. Committee Reports

Trustee Reichenbach discussed the Building and Site Committee meeting minutes. Discussion at the meeting included several projects that were approved by the board this evening.

5. Collaborative Team Reports

Lakes Elementary Principal Mindy McGinn gave a report on what's been happening at the Elementary level. The Students were very excited to see the eclipse. Leftover glasses are being donated to students in South America to view the eclipse safely. Spring concerts are wrapping up. Fifth graders are about to start their M-STEP testing. Open houses are being planned for Elementary buildings.

Jennifer Thompson, Director of Adult/Alternative Education, reported on what is happening at the secondary level. Students have started selecting their classes for next year, and the implementation of the new Social Studies Curriculum is going well. 1,800 tests were completed at the High School, and she thanked administrators and the technology department for helping make the testing run smoothly. Graduation is Monday, May 20, 2024 at 7 PM at Calvin College.

Recognition of Visitors & Hearing of People Present

The following individuals addressed the Board of Education.

Brandee Ritsema Jeff Rowe Charles Curtis Andrea Jacobsen

Superintendent Remarks

Dr. Matthews discussed FOIA and explained that our district understands and follows the FOIA Laws. Dr. Matthews, Dr. Korie Wilson-Crawford and the FOIA Coordinator discussed the issue brought before the board this evening at length.

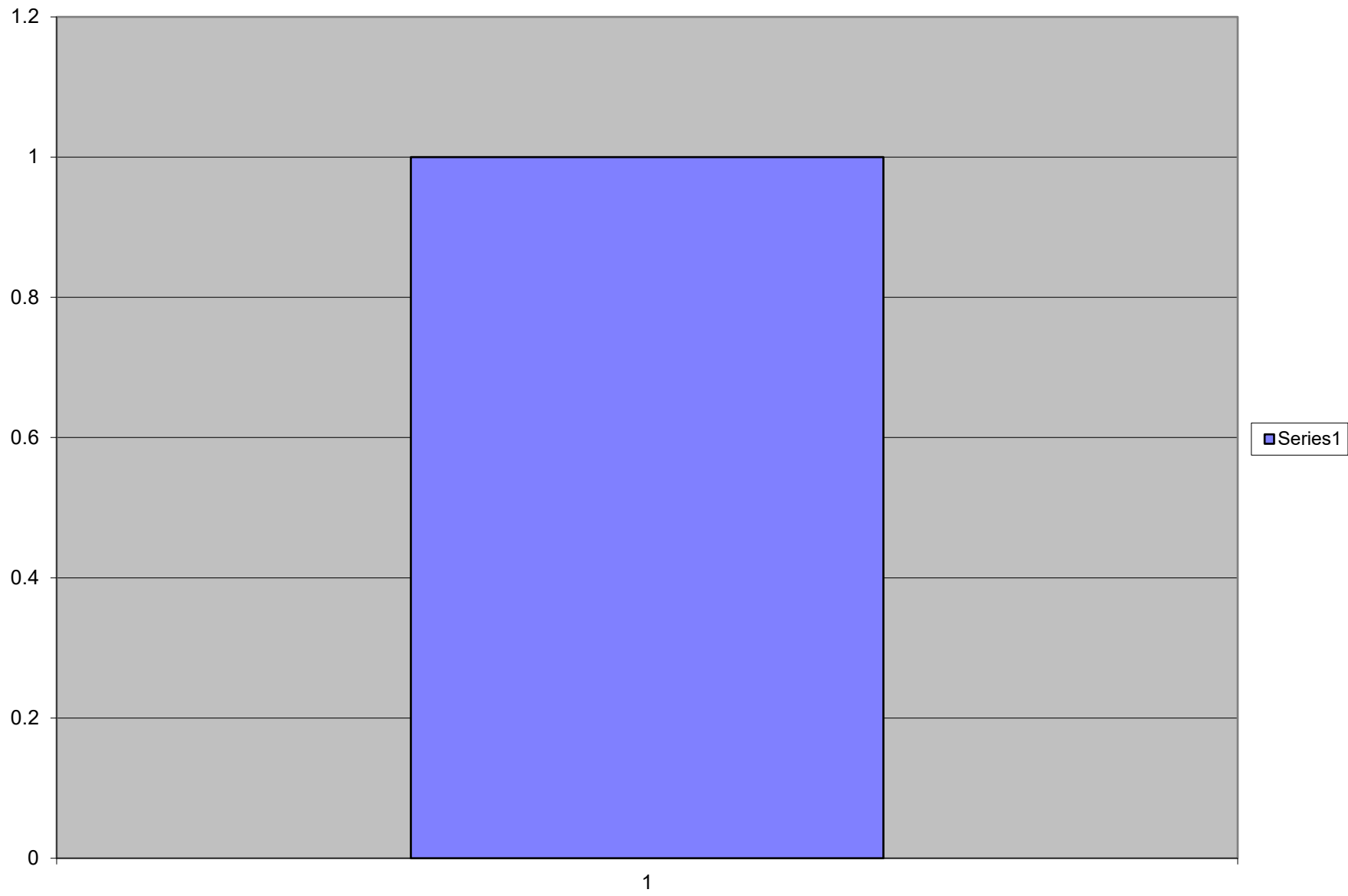
While individual students cannot be discussed, he would like the community to know that we work hard at providing a safe space for our students and staff and will continue working hard to provide a safe and welcoming space.

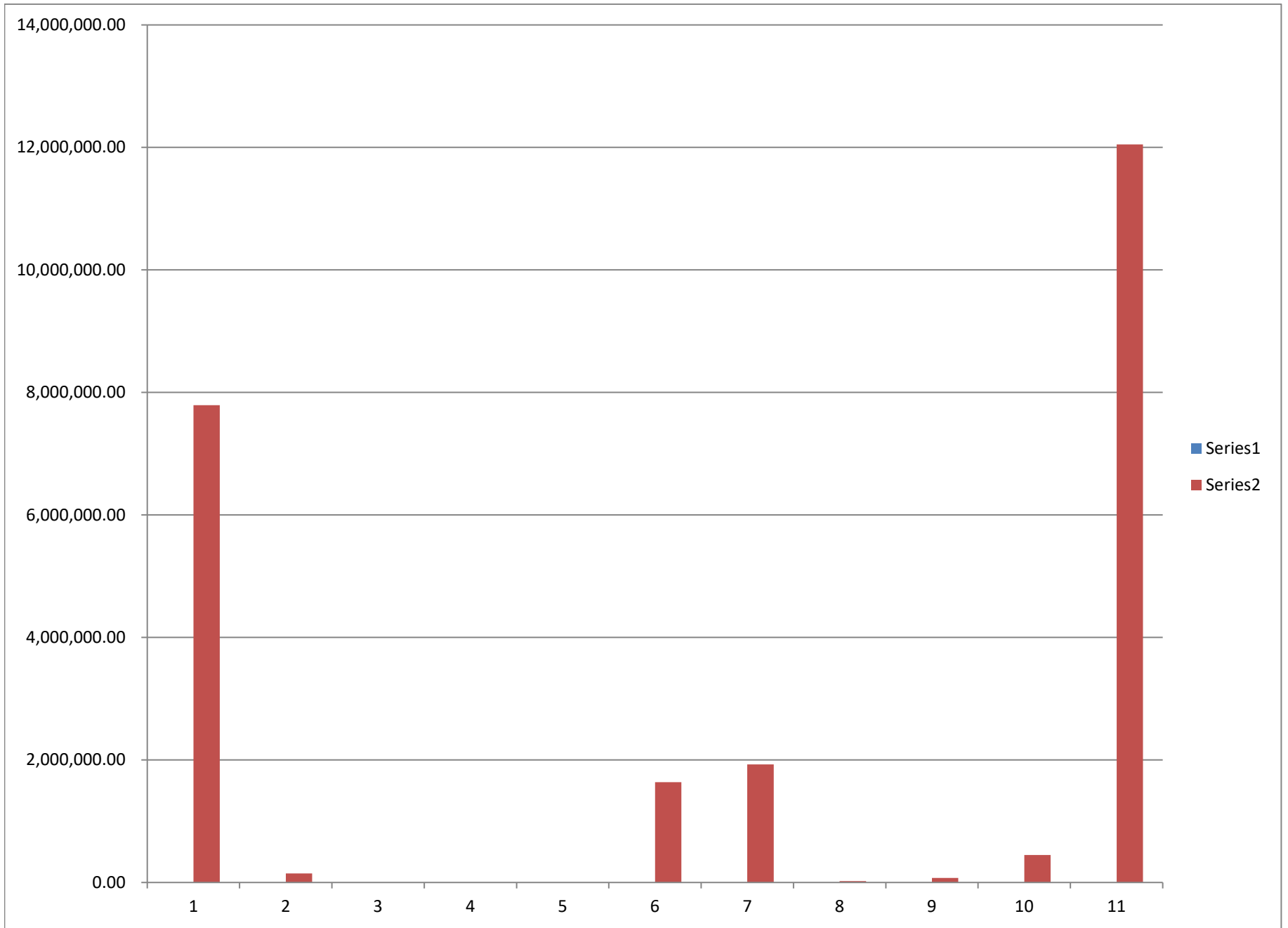
Adjournment

President Folsom adjourned the meeting at 7:10 p.m.

Recording Secretary

Secretary, Board of Education





BOARD REPORT ON DISBURSEMENTS

DATE: 4/8/2024

5/6/2024

PAYROLL

GENERAL FUND NET PAYROLL	<u>21 & 22</u>	<u>2,621,859.66</u>
FOOD SERVICE	<u>21 & 22</u>	<u>52,381.72</u>
ATHLETIC FUND	<u>21 & 22</u>	<u>15,655.38</u>
TOTAL ALL FUNDS	<u>21 & 22</u>	<u>2,689,896.76</u>

ALL FUNDS:

FEDERAL TAX	\$	<u>273,739.49</u>
SOCIAL SECURITY TAX-MEDICARE TAX	\$	<u>583,166.52</u>
STATE TAX	\$	<u>133,304.34</u>
TOTAL	\$	<u>990,210.35</u>

\$ 3,680,107.11

BLUE CROSS INSURANCE	\$	<u>39,634.74</u>
NVA/NATIONAL VISION	\$	
ADN ADMIN(DENTAL) ADMIN FEES	\$	<u>5,772.60</u>
MESSA (VSP/MED/ LIFE)	\$	<u>864,772.09</u>
NATIONAL INSURANCE SVCS(L TERM DISABILITY	\$	<u>15,203.51</u>
RETIREMENT PAYROLL	\$	<u>2,511,897.02</u>

\$ 3,437,279.96

UTILITIES:

DTE ENERGY		<u>24,577.47</u>
CONSUMERS ENERGY	\$	<u>116,932.72</u>

BP ENERGY (FORMERLY EDF ENERGY) BULK FUEL \$ 20,471.06

\$ 161,981.25

BAL ON GEN FUND CREDIT CARD # \$ 0.00

\$ 0.00

KENT ISD-ITINERANTS		<u>314,179.07</u>
KENT ISD-TRANSPORTATION		<u>196,879.07</u>

\$ 511,058.14

TOTAL OF ABOVE	\$	<u>7,790,426.46</u>
BALANCE OF TOTAL GENERAL FUND		<u>147,351.96</u>
SINKING FUND REG CKS		0.00
SINKING FUND ACH CKS		0.00
SINKING FUND CREDIT CARD		0.00
2023 BOND REG CKS		1,636,121.64
2023 BOND ACH CKS		1,928,913.28
2023 BOND CREDIT CARD		23,702.21
GENERAL FUND ACH CKS		75,000.00
GENERAL FUND CREDIT CARD		447,393.68
TOTAL DISBURSEMENTS		<u>12,048,909.23</u>



Memorandum

To: Dr. Steven Matthews, Superintendent
From: Dr. Korie Wilson-Crawford, Assistant Superintendent of Human Resources
Date: May 13, 2024
Subject: Spring 2024 Policy Updates – First Reading

With the Policy Committee’s approval, the following Spring 2024 NEOLA policy updates will be brought to the Board for a first reading on May 13, 2024.

Policy Number	Description	Revised	New	Replacement
Po1240	Evaluation of the Superintendent	X		
Po3320	Professional Staff Evaluation	X		
Po6320	Purchasing	X		
Po6321	New School Construction, Renovation	X		
Po6325	Procurement -Federal Grants/Funds	X		
Po6350	Prevailing Wage		X	
Po6520	Payroll Deductions	X		
Po8390	Animals on District Property	X		
Po8800	Religious/Patriotic Ceremonies and Observances	X		

Thank you for your continued support of the Policy Review Committee.



Policy Committee Meeting

Spring Policies

Date: May 6, 2024

Time: 11:00 AM

1. Welcome
2. Spring Policies Discussion
3. Other Questions
4. Adjournment



Rockford Public Schools

Quality Community – Quality Schools
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RPS Board of Education Policy Committee Meeting

May 6, 2024

Meeting Location: Administration Building Team Room

Meeting Time: 11:00 am

Attendance: Dr. Korie Wilson-Crawford, Jarrod Folsom, Christie Ramsey, Tricia Anderson, and Erin Wenger (recorder)

Christie called the meeting to order at 11:02 a.m.

Welcome

Dr. Korie Wilson-Crawford welcomed all in attendance and shared the NEOLA updates to the Spring Policies.

Spring 2024 Policies Discussion

PO 1240 Evaluation of the Superintendent

- Minor wording and editorial changes

PO3220 Professional Staff Evaluation

- A few technical corrections

PO6320 Purchasing

- A few technical corrections with cross-reference to PO6350

PO6321 New School Construction, Renovation

- Editorial changes with cross-reference to PO6350

PO6325 Procurement -Federal Grants/Funds

- Corrections and cross-reference to PO6350

PO6350 Prevailing Wage (NEW POLICY)

- This policy is added to support the Michigan Prevailing Wage Act, which took place in March 2024.

PO6520 Payroll Deductions

- This policy updates the changes to allow payroll deductions for Union Member dues.

PO8390 Animals on District Property

- Minor wording changes

PO8800 Religious/Patriotic Ceremonies and Observances

- This policy is updated based on the Supreme Court decision for the First Amendment case, Gregoire vs. Centennial School District. Also, cross-reference to PO8805

Questions

President Folsom inquired about the mid-year Summer review of Dr. Matthews. Korie will connect with Dr. Matthews regarding the month and cycle he prefers.

The meeting was adjourned at 11:54 a.m.

Book	Policy Manual
Section	Ready for the Board
Title	Copy of EVALUATION OF THE SUPERINTENDENT
Code	po1240
Status	
Adopted	June 22, 2015
Last Revised	July 11, 2016

1240 - EVALUATION OF THE SUPERINTENDENT

The Board believes it is essential that it evaluate the Superintendent's performance periodically in order to assist both the Board and the Superintendent in the proper discharge of their responsibilities and to enable the Board to provide the District with the best possible leadership. To carry out this responsibility, the Board will evaluate the Superintendent utilizing a rigorous, transparent and fair performance evaluation system that does all of the following:

- A. Evaluates the Superintendent's job performance at least annually in a year-end evaluation, while providing timely and constructive feedback.
 - A Superintendent rated highly effective **prior to July 1, 2024 and/or effective after July 1, 2024** on three (3) consecutive year-end evaluations may be evaluated every other year, at the District's discretion.
- B. Establishes clear approaches to measuring student growth and provides the Superintendent with relevant data on student growth.
- C. Evaluates the Superintendent's job performance **prior to July, 2024** as highly effective, effective, minimally effective, or ineffective, **and after July 1, 2024 as effective, developing, or needing support** ~~using multiple rating categories that take into account student growth and assessment data. Before the 2024-2025 school year, For the 2015-2016, 2016-2017, and 2017-2018 school years, twenty five percent (25%) of the annual year-end evaluation shall be based on student growth and assessment data. Beginning with the 2018-2019 school year,~~ **forty percent (40%) of the annual year-end evaluation shall be based on student growth and assessment data. Beginning with the 2024-2025 school year, twenty percent (20%) of the year-end evaluation shall be based on student growth or student learning objectives**

For the Superintendent, the pertinent data is that of the entire District.

- D. Uses the evaluations, at a minimum, to inform decisions regarding all of the following:
 1. The effectiveness of the Superintendent, so that **the Superintendent s/he** is given ample opportunities for improvement.
 2. Retention and development of the Superintendent, including providing relevant coaching, instruction support or professional development.
 3. Removing an ineffective Superintendent after **the Superintendent s/he** has had ample opportunities to improve and providing that these decisions are made using rigorous standards and streamlined, transparent and fair procedures.
- E. **Prior to July 1, 2024, the** ~~The~~ portion of the annual year-end evaluation that is not based on student growth and assessment data shall be based on at least the following for the entire District:
 1. The Superintendent's training and proficiency in conducting professional staff member performance evaluations if **the Superintendent s/he** does so or **the his/her** designee's proficiency and training if the Superintendent designates such duties.

2. The progress made by the school or District in meeting the goals established in the school or District improvement plan.
3. Student attendance.
4. Student, parent and professional staff member feedback and other information considered pertinent by the Board.
- 5.

Beginning July 1, 2024, the portion of the evaluation that is not based on student growth or student learning objectives must be based on objective criteria.

F. For purposes of conducting annual year-end evaluations under the performance evaluation system, ~~by the beginning of the 2016-2017 school year,~~ the District shall adopt and implement one (1) or more of the evaluation tools for teachers, or administrators, if available, that are included on the list established and maintained by the Michigan Department of Education (MDE). However, if the District has one (1) or more local evaluation tools for administrators of modifications of an evaluation tool on the list, and the District complies with G. below, the District may conduct annual year-end evaluations for administrators using one (1) or more local evaluation tools or modifications.

G. ~~The Beginning with the 2016-2017 school year, the~~ District shall post on its public website all of the following information about the measures it uses for its performance evaluation system for administrators:

1. The research base for the evaluation framework, instrument and process or, if the District adapts or modifies an evaluation tool from the MDE list, the research base for the listed evaluation tool and an assurance that the adaptations or modifications do not compromise the validity of that research base.
2. The identity and qualifications of the author or authors or, if the District adapts or modifies an evaluation tool from the MDE list, the identity and qualifications of a person with expertise in teacher evaluations who has reviewed the adapted or modified evaluation tool.
3. Either evidence of reliability, validity and efficacy or a plan for developing that evidence or, if the District adapts or modifies an evaluation tool from the MDE list, an assurance that the adaptations or modifications do not compromise the reliability, validity or efficacy of the evaluation tool or the evaluation process.
4. The evaluation frameworks and rubrics with detailed descriptors for each performance level on key summative indicators.
5. A description of the processes for conducting classroom observations, collecting evidence, conducting evaluation conferences, developing performance ratings and developing performance improvement plans.
6. A description of the plan for providing evaluators and observers with training.

H. ~~The District shall Beginning with the 2016-2017 school year:~~

1. ~~The District shall~~ provide training to the Superintendent on the measures used by the District in its performance evaluation system and on how each of the measures is used. This training may be provided ~~by a~~ district or by a consortium consisting of two (2) or more districts, the intermediate school district or a public school academy.
2. ~~The District shall~~ ensure that training is provided to all evaluators and observers. The training shall be provided by an individual who has expertise in the evaluation tool or tools used by the District, which may include either a consultant on that evaluation tool or framework or an individual who has been trained to train others in the use of the evaluation tool or tools. The District may provide ~~the~~ training in the use of the evaluation tool or tools if the trainer has expertise in the evaluation tool or tools.

The Board's evaluation shall also include an assessment of the:

- A. progress toward the educational goals of the District;
- B. working relationship between the Board and the Superintendent;
- C. Board's own effectiveness in providing direction to the Superintendent;
- D. staff and community relations.

Such assessments will be based on defined quality expectations developed by the Board for each criteria being assessed.

Beginning July 1, 2024, the evaluation system must include a mid-year progress report for the Superintendent in each year that they are evaluated. This mid-year progress report shall comply with M.C.L. 380.1249b and may not replace the annual evaluation.

The evaluation system shall ensure that if the Superintendent is rated as minimally effective or ineffective prior to July 1, 2024 or needing support or developing after July 1, 2024, the person(s) conducting the evaluation shall develop and require the Superintendent to implement an improvement plan to correct the deficiencies. The improvement plan shall recommend professional development opportunities and other measures designed to improve the rating of the Superintendent on the Superintendent's his/her next annual year-end evaluation. A Superintendent rated as ineffective prior to July 1, 2024 and/or needing support after July 1, 2024 "ineffective" on three (3) consecutive year-end evaluations must be dismissed from employment with the District.

The evaluation program shall aim at the early identification of specific areas in which the Superintendent needs help so that appropriate assistance may be provided or arranged for. The Board shall not release the Superintendent from the responsibility to improve. If the Superintendent, after receiving a reasonable degree of assistance, fails to perform his/her assigned responsibilities in a satisfactory manner, dismissal or non-renewal procedures may be invoked. In such an instance, all relevant evaluation documents may be used in the proceedings.

Evaluations shall be conducted of each administrator as stipulated in the revised School Code, the employment contract, the Superintendent's administrative guidelines and as directed by the Michigan Department of Education. An administrator shall be given a copy of any documents relating to the administrator's his/her performance which are to be placed in the personnel file.

All contracts governing the employment of the Superintendent entered into, extended, renewed, or modified on or after July 1, 2024 must include an appeal process concerning the evaluation process and rating received.

This policy shall not deprive an administrator of any rights provided by state law or any contractual rights consistent with state law.

As an outcome of the evaluation of the Superintendent's performance, the Board should be prepared to judge the advisability of retention of the Superintendent and be prepared better to:

- A. determine the Superintendent's compensation package;
- B. identify strengths and weaknesses in the operation of the District and determine means by which weaknesses can be reduced and strengths are maintained;
- C. establish specific objectives, the achievement of which will advance the District toward its goals;
- D. improve its own performance as the public body ultimately charged with the educational responsibility of the District.

After the Superintendent's summary evaluation has been prepared by the Board, the Board shall adopt, by vote, the summary evaluation at an open meeting. After the Board's adoption, the Superintendent's summary evaluation shall be made available as provided under current law.

The Superintendent's summary evaluation, and any rebuttal thereto, shall be retained in the Superintendent's personnel file as a matter of record.

The evaluation procedure shall be on file at the District office.

If mutual agreement cannot be reached, the Board shall proceed with the Superintendent's evaluation using criteria that includes the District's attainment of the goals adopted by the Board, the Superintendent's completion of personal job goals that have been established, the manner in which day-to-day operations of the District are handled, Board-Superintendent relations, staff and community relations and the degree to which the Superintendent fulfills the responsibilities set forth in the job description and duties for that position. The criteria and process adopted by the Board should be communicated in advance to the Superintendent.

Book	Policy Manual
Section	Ready for the Board
Title	Copy of PROFESSIONAL STAFF EVALUATION
Code	po3220
Status	
Adopted	June 22, 2015
Last Revised	February 12, 2024

3220 - PROFESSIONAL STAFF EVALUATION

The Board of Education, through the powers derived from the School Code and other relevant statutes, is responsible for the employment and discharge of all personnel. To carry out this responsibility, with involvement of professional staff, the Board delegates to the Superintendent the function of establishing and implementing a rigorous, transparent, and fair performance evaluation system that does at least all of the following:

- A. evaluates the professional staff member's job performance in a year-end evaluation, while providing timely and constructive feedback;

Professional staff members rated Highly Effective or, as of July 1, 2024, effective on the three (3) most recent consecutive year-end evaluations may be evaluated every other year, or, as of July 1, 2024, every third year, at the District's discretion.

- B. establishes clear approaches to measuring student growth and provides professional staff members with relevant data on student growth;

based on the most recent three (3) consecutive school years of student growth data, or all available student growth data if less than three (3) years is available.

- C. evaluates a professional staff member's job performance, using rating categories of Highly Effective, Effective, Minimally Effective, and Ineffective, prior to July 1, 2023, and using rating categories of effective, developing, and needing support as of July 1, 2024, which take into account student growth and assessment data or student learning objectives. Before the 2024-2025 school year, forty percent (40%) of the annual year-end evaluation shall be based on student growth and assessment data. Beginning in the 2024-2025 school year, twenty percent (20%) of the year-end evaluation must be based on student growth and assessment data or student learning objectives metrics.

Evaluations must also comply with the following:

1. The portion of a professional staff member's year-end evaluation that is not based on student growth and assessment data or student learning objective metrics shall be based primarily on a professional staff member's performance as measured by the District.
2. Prior to July 1, 2024, for core content areas in grades and subjects in which state assessments are administered, fifty percent (50%) of student growth must be measured using the state assessments, and the portion of student growth not measured using state assessments must be measured using multiple research-based growth measures or alternative assessments that are rigorous and comparable across schools within the District. Student growth also may be measured by student learning objectives or nationally normed or locally adopted assessments that are aligned to state standards, or based on achievement of individualized education program goals.
3. Prior to July 1, 2024, the portion of a professional staff member's evaluation that is not measured using student growth and assessment data or using the evaluation tool developed or adopted by the District shall incorporate criteria enumerated in section M.C.L. 380.1248(1)(b)(i) to (iii) that are not otherwise evaluated

under the tool. (See Policy 3131.) After July 1, 2024, the portion of a teacher's evaluation that is not measured using student growth and assessment data or student learning objectives metrics, or using the evaluation tool developed or adopted by the District, must be based on objective criteria.

4. Prior to July 1, 2024, if there are student growth and assessment data available for a professional staff member for at least three (3) school years, the annual year-end evaluation shall be based on the student growth and assessment data for the most recent three (3) consecutive school-year period. If there are ~~no~~ student growth and assessment data available for a professional staff member for at least three (3) school years, the annual year-end evaluation shall be based on all student growth and assessment data that are available for the professional staff member.
5. As of July 1, 2024, the following apply: Evaluations and feedback concerning the evaluation must be provided in writing to the teacher; if a written evaluation is not provided, the teacher is deemed effective; if required by circumstances described in M.C.L. 380.1249, a teacher must be designated as unevaluated; and if a teacher receives an unevaluated designation, the teacher's rating from the immediately prior school year must be used.

D. uses the evaluations, at a minimum, to inform decisions regarding all of the following:

1. the effectiveness of professional staff members, so that they are given ample opportunities for improvement;
2. prior to July 1, 2024, promotion, retention, and development of professional staff members, including providing relevant coaching, instruction support or professional development, and after July 1, 2024, development of employees, including providing relevant coaching, instruction support, or professional development;
3. prior to July 1, 2024, whether to grant tenure or full certification, or both, to professional staff members, using rigorous standards and streamlined, transparent, and fair procedures; and
4. prior to July 1, 2024, removing ineffective tenured and untenured professional staff members after they have had ample opportunities to improve and providing that these decisions are made using rigorous standards and streamlined, transparent and fair procedures.

E. provides a mid-year progress report for every certificated professional staff member who is in the first year of probation or has received a rating of Minimally Effective or Ineffective or, after July 1, 2024, needing support of developing on the most recent year-end evaluation;

This mid-year report shall supplement and not replace the year-end evaluation. The mid-year report shall:

1. prior to July 1, 2024, be based, at least in part, on student achievement;
2. be aligned with the professional staff member's individualized development plan;
3. include specific performance goals and any recommended training for the remainder of the school year, as well as written improvement plan developed in consultation with the professional staff member that incorporates the goals and training.

F. includes classroom observations in accordance with the following:

1. must include review of the lesson plan, state curriculum standards being taught, and student engagement in the lesson and, as of July 1, 2024, the items described in this paragraph must be discussed during a post-observation meeting between the observer and the staff member
2. must include multiple observations unless the professional staff member has received an Effective or higher rating on the last two (2) year-end evaluations;
3. observations need not be for an entire class period but, as of July 1, 2024, must not be less than fifteen (15) minutes
4. one (1) observation may be unscheduled;
5. the school administrator responsible for the professional staff member's performance evaluation shall conduct at least one (1) of the observations;

Other observations may be conducted by other observers who are trained in the use of the evaluation tool as described below. These other observers may be professional staff member leaders.

6. the District shall ensure that, within thirty (30) calendar days after each observation, the professional staff member is provided with written feedback from the observation.

G. For purposes of conducting annual year-end evaluations under the performance evaluation system, by the beginning of the 2016 - 2017 school year, the District will adopt and implement one (1) or more of the evaluation tools for professional staff members that are included on the list established and maintained by the Michigan Department of Education (MDE).

The evaluation tool(s) shall be used consistently among the schools operated by the District so that all similarly situated professional staff members are evaluated using the same evaluation tool.

H. The District will post on its public website all of the following information about the measures it uses for its performance evaluation system for professional staff members:

1. The research base for the evaluation framework, instrument, and process or, if the District adapts or modifies an evaluation tool from the MDE list, the research base for the listed evaluation tool and an assurance that the adaptations or modifications do not compromise the validity of that research base.
2. The identity and qualifications of the author or authors or, if the District adapts or modifies an evaluation tool from the MDE list, the identity and qualifications of a person with expertise in professional staff member evaluations who has reviewed the adapted or modified evaluation tool.
3. Either evidence of reliability, validity, and efficacy or a plan for developing that evidence or, if the District adapts or modifies an evaluation tool from the MDE list, an assurance that the adaptations or modifications do not compromise the reliability, validity, or efficacy of the evaluation tool or the evaluation process.
4. The evaluation frameworks and rubrics with detailed descriptors for each performance level on key summative indicators.
5. A description of the processes for conducting classroom observations, collecting evidence, conducting evaluation conferences, developing performance ratings, and developing performance improvement plans.
6. A description of the plan for providing evaluators and observers with training.

I. The District shall also:

1. provide training to professional staff members on the evaluation tool(s) used by the District in its performance evaluation system and how each evaluation tool is used. This training may be provided ~~by a~~ district or by a consortium consisting of the District, the intermediate school district or a public school academy.
2. ensure that training is provided to all evaluators and observers. The training shall be provided by an individual who has expertise in the evaluation tool or tools used by the District, which may include either a consultant on that evaluation tool or framework or an individual who has been trained to train others in the use of the evaluation tool or tools. The District may provide ~~the~~ training in the use of the evaluation tool or tools if the trainer has expertise in the evaluation tool or tools.
3. by not later than September 1, 2024, and every three (3) years thereafter, each individual who conducts an evaluation shall complete rater reliability training provided by the District that complies with M.C.L. 380.1249.

The professional staff evaluation program shall aim at the early identification of specific areas in which the individual professional staff member needs help so that appropriate assistance may be provided or arranged for. A supervisor offering suggestions for improvement to a professional staff member shall not release that professional staff member from the responsibility to improve. If a professional staff member, after receiving a reasonable degree of assistance, fails to perform assigned responsibilities in a satisfactory manner, dismissal or non-renewal procedures may be invoked. A professional staff member rated as "Ineffective" or, as of July 1, 2024, needing support on three (3) consecutive year-end evaluations must be dismissed from employment as a professional staff member with the District. In such an instance, all relevant evaluation documents may be used in the proceedings.

Prior to July 1, 2024, a non-probationary professional staff member is rated as Ineffective on an annual year-end evaluation, the professional staff member may request a review of the evaluation and the rating by the Superintendent. The request for a review must be submitted in writing within twenty (20) days after the professional staff member is informed of the rating. Upon receipt of the request, the Superintendent shall review the evaluation and rating and may make any modifications as appropriate based on review. However, the performance evaluation system shall not allow for a review as described in this subdivision more than twice in a three (3) school year period.

After July 1, 2024, if a teacher is rated as needing support, the teacher must be provided with the options related to review of the evaluation, including a written response, the ability to request mediation, and when appropriate, utilization of the grievance process or binding arbitration as set out in M.C.L. 380.1248.

The District shall not assign a student to be taught in the same subject area for two (2) consecutive years by a professional staff member who has been rated as Ineffective or, after July 1, 2024, as needing support on two (2) most recent annual year-end evaluations. If the District is unable to comply with this and plans to assign a student to be taught in the same subject area for two (2) consecutive years by a professional staff member who has been rated as Ineffective or, after July 1, 2024, as needing support on two (2) most recent annual year-end evaluations, the Board will notify the student's parent in writing not later than July 15 immediately preceding the beginning of the school year for which the student is assigned to the professional staff member, that the District is unable to comply and that the student has been assigned to be taught in the same subject area for a second consecutive year by a professional staff member who has been rated as Ineffective or, after July 1, 2024, as needing support on two (2) most recent annual year-end evaluations. The notification shall include an explanation of why the Board is unable to comply. After July 1, 2024, if a teacher requests a review of the teacher's evaluation under the amendments to the statute, the Board must not issue the notification until the review process is complete.

Evaluations shall be conducted of each professional staff member as stipulated in the Teacher Tenure Act, the Revised School Code, a negotiated agreement or contract, the Superintendent's administrative guidelines and as directed by the MDE. A professional staff member shall be given a copy of any documents relating to the staff member's performance which are to be placed in the personnel file.

This policy shall not deprive a professional staff member of any rights provided by state law or contractual rights consistent with State law.

Revised 7/11/16

Revised 12/19/19

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M.C.L. 380.1249 (as amended)

Book	Policy Manual
Section	Ready for the Board
Title	Copy of PURCHASING
Code	po6320
Status	
Adopted	June 22, 2015
Last Revised	December 14, 2015

6320 - **PURCHASING**

Procurement of all supplies, materials, equipment, and services paid for from District funds shall be made in accordance with all applicable federal and state statutes, Board policies, and administrative procedures. Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts are established in Policy 1130, Policy 3110, and Policy 4110 – Conflict of Interest.

All procurement transactions shall be conducted in a manner that encourages full and open competition and in accordance with good administrative practice and sound business judgment.

Each year, the State of Michigan informs the District of the legal amount for purchases which require a formal bidding process of a single item.

It is the policy of the Board that the Superintendent adheres to the following:

- A. Seek informal price quotations on purchases in excess of \$5,000.
- B. When the purchase of, and contract for, single items of supplies, materials or equipment is less than the amount allowed by state statute but exceeds \$5,000, the Superintendent shall, whenever possible, have at least three (3) competitive bids.

Purchases in a single transaction that are in excess of the dollar amount permitted by state statute shall require competitive bids and, whenever possible, have at least three (3) such bids for substantiation of purchase and shall require approval of the Board prior to purchase.

Competitive Bids

Competitive bids are not required for items purchased through the cooperative bulk purchasing program operated by the Michigan Department of Management and Budget pursuant to M.C.L. 18.1263.

Competitive bids are not required for food purchases, unless food purchased in a single transaction costs \$100,000 or more.

Competitive bids shall be sealed and shall be opened by the Assistant Superintendent of Finance in the presence of at least one (1) witness. All orders or contracts should be awarded to the lowest responsible bidder; however, consideration can be given to:

- A. the quality of the item(s) to be supplied;
- B. its conformity with specifications;
- C. suitability to the requirements of the District;
- D. delivery terms;
- E. past performance of vendor.

In addition to the factors above, the Board may consider and provide a preference to bidders:

- A. which use a Michigan-based business as the primary contractor;
- B. which use one (1) or more Michigan-based business(es) as subcontractors.

For purposes of this preference, a Michigan-based business means a business that would qualify for a Michigan preference for procurement contracts under M.C.L. 18.1268, which requires that the business ~~es certifies certify~~ that, since inception or during the last twelve (12) months, it has done one (1) of the following:

- A. filed a Michigan business tax return showing an allocation of income tax base to Michigan; or
- B. filed a Michigan income tax return showing income generated in or attributed to Michigan; or
- C. withheld Michigan income tax from compensation paid to the bidder's owners and remitted the tax to the Michigan Department of Treasury.

This preference shall not apply to any procurement or project using federal funds, nor shall it be used if it would violate any federal law or requirements.

The Board reserves the right to reject any and all bids.

Contracts may be awarded by the Superintendent, without Board approval, for any single item or group of identical items costing less than the amount allowed by state statute. All other contracts require Board approval prior to purchase.

The Board shall be informed of the terms and conditions of all competitive bids and shall award contracts as a consequence of such bids.

Bid Protest

A bidder who wishes to file a bid protest must file such notice and follow procedures prescribed by the Request For Proposals (RFP) or the individual bid specifications package for resolution. Bid protests must be filed in writing with the Superintendent within seventy- two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

General Provisions

The Superintendent is authorized to purchase all items within budget allocations.

The Superintendent is authorized to make emergency purchases, without prior approval, of those goods and/or services needed to keep the District in operation. Such purchases shall be brought to the Board's attention at the next regular meeting.

In order to promote efficiency and economy in the operation of the District, the Board requires that the Superintendent periodically estimate requirements for standard items or classes of items and make quantity purchases on a bid basis to procure the lowest cost consistent with good quality.

Whenever storage facilities or other conditions make it impractical to receive total delivery at any one time, the total quantity to be shipped, but with staggered delivery dates shall be made a part of the bid specifications.

Before placing a purchase order, the Superintendent shall check as to whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might be available elsewhere in the District. All purchase orders shall be numbered consecutively.

In the interests of economy, fairness, and efficiency in its business dealings, the Board requires that:

- A. opportunity be provided to as many responsible suppliers as possible to do business with the District;
- B. a prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters;

- C. where the requisitioner has recommended a supplier, the Superintendent may make alternate suggestions to the requisitioner if, in ~~the Superintendent's~~ judgment, better service, delivery, economy or utility can be achieved by changing the proposed order;
- D. upon the placement of a purchase order, the Superintendent shall commit the expenditure against a specific line item to guard against the creation of liabilities in excess of appropriations.

The Superintendent shall determine the amount of purchase which shall be allowed without a properly-signed purchase order. Employees may be held personally responsible for anything purchased without a properly-signed purchase order or authorization.

The Board may acquire office equipment as defined in law by lease, by installment payments, by entering into lease-purchase agreements or by lease with an option to purchase, provided the contract sets forth the terms of such a purchase.

Procurement – Federal Grants

The Superintendent shall maintain a procurement and contract administration system in accordance with the United States Department of Education requirements for the administration and management of federal grants and ~~federally funded~~ **Federally funded** programs. The District shall maintain a compliance system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of this policy and administrative guidelines (AG 6320A).

[Cross References:

po6350]

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M.C.L. 380.1267, 380.1274 et seq.

Book	Policy Manual
Section	Ready for the Board
Title	Copy of NEW SCHOOL CONSTRUCTION, RENOVATION
Code	po6321
Status	
Adopted	June 22, 2015
Last Revised	September 23, 2019

6321 - NEW SCHOOL CONSTRUCTION, RENOVATION

Before commencing construction of any new school building or the major renovation of an existing school building, the Board of Education shall consult on the plans for construction or major renovation regarding school safety issues with the law enforcement agency that is the first responder for the school building at issue. For purposes of this paragraph, school building means any building intended to be used to provide instruction to students and any recreational or athletic structure or field intended to be used by students.

Before beginning construction of a new school building or an addition, repair, or renovation of an existing school building, except emergency repairs, the Board shall obtain competitive bids on all the material and labor required for the complete construction of a proposed new building or addition to, repair or renovation of an existing school building which exceeds the state statutory limit.

This policy does not apply to building construction, additional renovations or repairs costing less than the statutory limit or to repair work normally performed by District employees.

The Board shall advertise for the bids required under subsections A-G:

- A. By posting an advertisement for bids for at least two (2) weeks on the Department of Management and Budget website on a page on the website maintained for this purpose or on a website, maintained by a school organization and designated by the Department of Management and Budget for this purpose.
- B. By submitting the request for bids for placement on the Michigan Department of Management and Budget's website for school organizations, including a link to the District's website.
- C. The advertisement for bids shall do all of the following:
 1. specify the date and time by which all bids must be received by the Board at a designated location;
 2. state that the Board will not consider or accept a bid received after the date and time specified for bid submission;
 3. identify the time, date and place of a public meeting at which the Board will open and read aloud each bid received by the Board by the date and time specified in the advertisement; and
 4. state that the bid shall be accompanied by a sworn and notarized statement disclosing any familial relationship that exists between the owner or any employee of the bidder and any member of the Board or the Superintendent of the District. A Board shall not accept a bid that does not include this sworn and notarized disclosure statement.
- D. The Board shall require each bidder for a contract under this policy to file with the Board security in an amount not less than ~~1/20~~ one-twentieth (1/20) of the amount of the bid conditioned to secure the District from loss or damage by reason of the withdrawal of the bid or by the failure of the bidder to enter a contract for performance, if the bid is accepted by the Board.

- E. The Board shall not open, consider or accept a bid that the Board receives after the date and time specified for bid submission in the advertisement for bids as described in subsection C of this policy.
- F. At a public meeting identified in the advertisement for bids described in subsection C of this policy, the Board shall open and read aloud each bid that the Board received at or before the time and date for bid submission specified in the advertisement for bids. The Board may reject any or all bids and if all bids are rejected, and the District wants to continue with the project, the District shall re-advertise in the manner required by this policy.

The Board may consider and provide a preference to bidders:

1. which use a Michigan-based business as the primary contractor;
2. which use one (1) or more Michigan-based businesses as subcontractors.

For purposes of this preference, a Michigan-based business means a business that would qualify for a Michigan preference for procurement contracts under M.C.L. 18.1268 which requires that the business certify that, since inception or during the last twelve (12) months, the business ~~it~~ has done one (1) of the following:

1. filed a Michigan business tax return showing an allocation of income tax base to Michigan;
2. filed a Michigan income tax return showing income generated in or attributed to Michigan; or
3. withheld Michigan income tax from compensation paid to the bidder's owners and remitted the tax to the Michigan Department of Treasury.

This preference shall not apply to any procurement or project using federal funds, nor shall it be used if it would violate any federal law or requirements.

- G. The competitive bid threshold amount specified in this policy (State statute) is adjusted each year by multiplying the amount for the immediately preceding year by the percentage by which the average consumer price index for all items for the twelve (12) months ending August 31 of the year in which the adjustment is made differs from that index's average for the twelve (12) months ending on August 31 of the immediately preceding year and adding that product to the maximum amount that applied in the immediately preceding year, rounding to the nearest whole dollar. The current exempt amount must be confirmed with the Michigan Department of Education prior to issuing contracts for construction, renovation or repair which exceed the amount listed in this policy.

[Cross References:

po6350]

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Legal M.C.L. 380.1264
 M.C.L. 380.1267

Book	Policy Manual
Section	Ready for the Board
Title	Copy of PROCUREMENT – FEDERAL GRANTS/FUNDS
Code	po6325
Status	
Adopted	July 11, 2016
Last Revised	May 8, 2023

6325 - PROCUREMENT – FEDERAL GRANTS/FUNDS

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or District matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, Board of Education policies, and administrative procedures.

The Superintendent shall have and use a procurement and contract administration system in accordance with the USDOE requirements (2 C.F.R. 200.317-.326), including affirmative steps for small and minority businesses and women's business enterprises, for the administration and management of Federal grants and Federally-funded programs. The District shall maintain oversight that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the District's documented general purchasing Policy 6320 and AG 6320A.

When required by Federal program legislation, all Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements. All District employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1130, Policy 3110 and Policy 4110 – Conflict of Interest.

The District will avoid acquisition of unnecessary or duplicative items. Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase, and where appropriate, an analysis shall be made of lease versus purchase alternatives and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

To foster greater economy and efficiency, the District may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Competition

All procurement transactions for the acquisition of property or services required under a Federal award paid for from Federal funds or District matching funds shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgment. In order to promote objective contractor performance and eliminate unfair competitive advantage, the District shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

- A. unreasonable requirements on firms in order for them to qualify to do business;
- B. unnecessary experience and excessive bonding requirements;
- C. noncompetitive pricing practices between firms or between affiliated companies;
- D. noncompetitive contracts to consultants that are on retainer contracts;

- E. organizational conflicts of interest;
- F. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- G. any arbitrary action in the procurement process.

Further, the District does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless 1) an applicable Federal statute expressly mandates or encourages a geographic preference; or 2) the District is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

To the extent that the District uses a pre-qualified list of persons, firms, or products to acquire goods and services that are subject to this policy, the pre-qualified list includes enough qualified sources as to ensure maximum open and free competition. The District allows vendors to apply for consideration to be placed on the list periodically.

The District shall require that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to provide maximum open and free competition. The District shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language (Purchasing Procedures)

The District shall have written procurement procedures that require that all solicitations made pursuant to this policy incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

Procurement Methods

The District shall have and use documented procedures, consistent with the standards described above for the following methods of procurement:

A. Informal Procurement Methods

When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold, or a lower threshold established by the State, formal procurement methods are not required. The District may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the simplified acquisition threshold include:

1. Micro-purchases

Procurement by micropurchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000. To the maximum extent practicable, the District should distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if Superintendent considers the price to be reasonable based on research, experience, purchase history, or other relevant information, and documents are filed accordingly. The District shall maintain evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases

Small purchases include the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold of the

threshold of State of Michigan Statute. Small purchase procedures require that price or rate quotations shall be obtained from an adequate number of qualified sources.

Districts are responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures which must not exceed the threshold established in the Federal Acquisition Regulations (FAR). When applicable, a lower simplified acquisition threshold used by the non-Federal entity must be authorized or not prohibited under State, local, or tribal laws or regulations.

B. Formal Procurement Methods

When the value of the procurement for property or services under a Federal award exceeds the simplified acquisition threshold or a lower threshold established by the State, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement method can be used in accordance with the standards on competition in C.F.R. 200.319 or non-competitive procurement. The formal methods of procurement are:

1. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to more than the amount allowed by Michigan statute and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed the amount allowed by Michigan statute.

In order for sealed bidding to be feasible, the following conditions shall be present:

- a. a complete, adequate, and realistic specification or purchase description is available;
- b. two (2) or more responsible bidders are willing and able to compete effectively for the business; and
- c. the procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

When sealed bids are used, the following requirements apply:

- a. Bids shall be solicited in accordance with the provisions of State law and Policy 6320. Bids shall be solicited from an adequate number of qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
- b. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- c. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- d. A firm fixed-price contract award will be made in writing to the lowest responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- e. The Board reserves the right to reject any or all bids for sound documented reason.

2. Proposals

Procurement by proposals is a method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extent practical.

- b. Proposals shall be solicited from an adequate number of sources.
- c. The District shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E ~~that~~ firms are a potential source to perform the proposed effort.

3. Noncompetitive Procurement

Procurement by noncompetitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. micro-purchases
- b. the item is available only from a single source
- c. the public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation
- d. the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District
- e. after solicitation of a number of sources, competition is determined to be inadequate

Domestic Preference for Procurement

As appropriate and to the extent consistent with law, the District shall, to the extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. Such requirements shall be included in all subawards including all contracts and purchase orders for work or products under the Federal award.

Contract/Price Analysis

The District shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis are dependent on the facts surrounding the particular procurement situation; however, the District shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the District shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Time and Materials Contracts

The District uses a time-and-materials type contract only 1) after a determination that no other contract is suitable, and 2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the District sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the District shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Suspension and Debarment

The District will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the District and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the District shall consider such factors as 1) contractor integrity; 2) compliance with public policy; 3) record of past performance; and 4) financial and technical resources.

The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The District is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 C.F.R. Part 180.

Suspension is an action taken by the District that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 C.F.R. Part 180 Subpart G)

Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 C.F.R. Chapter 1). A person so excluded is debarred. (2 C.F.R. Part 180 Subpart H)

The District shall not subcontract with or award subgrants to any person or company who is debarred or suspended. For contracts over \$25,000, the District shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at www.sam.gov; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 C.F.R. Part 180 Subpart C)

Bid Protest

The District maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy- two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

Maintenance of Procurement Records

The District shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Revised 3/25/19

Revised 9/23/19

Revised 12/13/21

Revised 6/13/22

[Cross References:

po6350]

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2 C.F.R. 200.317 - .326. Appendix II to Part 200

2 C.F.R. 200.520

Book Policy Manual

Section Ready for the Board

Title Vol. 38, No. 2 - February 2024 New PREVAILING WAGE

Code po6350 - Korie is checking with bond attorney

Status

New Policy - Vol. 38, No. 2

6350 - PREVAILING WAGE

~~The Superintendent shall designate a Prevailing Wage Coordinator for the District who shall be tasked with ensuring compliance with State and Federal regulations concerning prevailing wage rate. **[END OF OPTION]**~~

[DRAFTING NOTE: If a District selects the above option, the District should also select "Prevailing Wage Coordinator" in the two (2) options below. If the District did not select the above option, select "Superintendent" in the two (2) options below. As a reminder, Superintendent includes the Superintendent's designee by definition. See po0100.]

The Superintendent ~~Prevailing Wage Coordinator **[END OF OPTION]**~~ shall oversee the District's obligations under M.C.L. 480.1101, et seq. including, but not limited to, ensuring the following:

- A. A contract for a State Project, entered into pursuant to advertisement and invitation to bid, which requires or involves the employment of Construction Mechanics shall not be approved unless the wage and fringe benefits rate in the contract are not less than the prevailing rates in the Locality in which the work is to be performed.
- B. Before advertising for bids on a State Project, the Superintendent ~~Prevailing Wage Coordinator **[END OF OPTION]**~~ shall ask the Commissioner to determine the prevailing rates of wages and fringe benefits for all classes of Construction Mechanics called for in the contract.
- C. A schedule of these rates shall be made part of the specifications for the work to be performed and shall be printed on the bidding forms.
- D. If a contract is not awarded or construction is not undertaken within ninety (90) days of the date of the Commissioner's determination of prevailing rates, the Commissioner must make a redetermination before the contract is awarded.
- E. Every contractor and subcontractor must fulfill its obligations under the statute relating to prevailing wages on State Projects.
- F. Every contract for a State Project must contain the statutory language providing that Construction Mechanics are intended beneficiaries of the contractual prevailing wage, fringe benefit, and non-discrimination, non-retaliation requirements, and provide that any Construction Mechanic aggrieved by the failure of a contractor or subcontractor to pay prevailing wages or benefits as specified in the contract or retaliation associated therewith, may bring an action in a court of competent jurisdiction against the contractor or subcontractor for damages or injunctive relief along with other remedies prescribed by statute.
- G. The District shall maintain certified payroll records and other records required by law for a minimum of three (3) years.

Contracts on State Projects which contain provisions regarding payment of prevailing wages as determined by the United States Secretary of Labor or which contain minimum wage schedules which are the same as prevailing wages in the Locality as determined by collective bargaining agreements or understandings between bona fide organizations of Construction Mechanics and their employers are exempt from the above requirements.

Additionally, the above requirements do not apply to a State Project if it was paid for, in whole or in part, from revenues from a millage that was authorized under the revised school code, if the millage was authorized before February 13, 2024.

Definitions

Commissioner means the Department of Labor and Economic Opportunity.

Construction Mechanic means a skilled or unskilled mechanic, laborer, worker, helper, assistant, or apprentice working on a State Project but shall not include executive, administrative, professional, office, or custodial employees.

Locality means the county, city, village, township, or school district in which the physical work on a State Project is to be performed.

State Project means new construction, alteration, repair, installation, painting, decorating, completion, demolition, conditioning, reconditioning, or improvement of public buildings, schools, works, bridges, highways, or roads authorized by a contracting agent.

M.C.L. 480.1101, et seq.

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Legal M.C.L. 480.1101, et seq.

Book	Policy Manual
Section	Ready for the Board
Title	Copy of PAYROLL DEDUCTIONS
Code	po6520
Status	
Adopted	June 22, 2015

6520 - PAYROLL DEDUCTIONS

The Board of Education authorizes, in accordance with the provisions of law or upon proper authorization on the appropriate form, that deductions be made from an employee's paycheck for the following purposes:

- A. federal and state income tax;
- B. Social Security;
- C. municipal income tax;
- D. Public School Employees Retirement System;
- E. Michigan Public School Employment Retirement System (MPSERS) Tax Deferred Payment (TDP) plan;
- F. other legally permissible deductions established through an applicable collective bargaining agreement
- G. Section 125 deductions (cafeteria plans);
- H. direct deposit in a chartered credit union and/or bank;
- I. contributions to charitable corporations, not-for-profit and community fund organizations;
- J. payment of group insurance premiums for a plan in which at least ten percent (10%) of the District employees participate;
- K. payment for benefits of part-time employees who elect to participate in benefits provided to full-time staff;
- L. court-ordered judgments.

~~Deductions are not allowed for dues or service fees for a labor organization or for contributions to political action committees.~~

To the extent permitted by law, and in accordance with the procedures set forth below, the Board declares its willingness to enter into an agreement with any of its employees whereby the employee agrees to take a reduction in salary with respect to amounts earned after the effective date of such agreement in return for the Board's agreement to use a corresponding amount to purchase an annuity for such employee (or group of employees desiring the same annuity company) from any company authorized to transact the business as specified in law in accordance with Section 403(b) of the Internal Revenue Code and in accordance with the District's administrative guidelines. However, it shall be clearly understood that the Board's only function shall be the deduction and remittance of employee funds.

In any case where the employee designates the agent, broker, or company through whom the Board shall arrange for the placement or purchase of the tax-sheltered annuity, the agent, broker, or company must execute a reasonable service agreement, an information sharing agreement and/or other similar agreements as determined at the discretion of the District. The service agreement shall include a provision that protects, indemnifies and holds the District harmless from any liability attendant to procuring the annuity in accordance with provisions of the Internal Revenue Code and other applicable federal or state law.

The Board may limit the number of participating providers and select approved providers.

The Board, by providing employees with payroll deduction services for annuities, is not providing any financial advice to employees and is not vouching for the suitability of any investment or any annuity provider. The District assumes no responsibility or liability for any investment decisions or losses with respect to employee annuity purchases.

Said agreement shall comply with all of the provisions of law and may be terminated as said law provides upon notice in writing by either party. Employees shall notify the Superintendent's office in writing if they wish to participate in such a program.

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M.C.L. 380.1224, 408.477; 423.210 (2012 P.A. 53)

M.E.A. v. Secretary of State, (on rehearing) 489 Mich. 104 (2011)

Mich. OAG 7187 (2006)

Book	Policy Manual
Section	Ready for the Board
Title	Copy of ANIMALS ON DISTRICT PROPERTY
Code	po8390
Status	
Adopted	June 22, 2015
Last Revised	May 8, 2023

8390 - ANIMALS ON DISTRICT PROPERTY

The Board recognizes there are many occasions when animals are present on District property and many reasons for those animals' presence. Animals are commonly utilized by professional staff members during classroom presentations and are often housed in classrooms and other locations on campus. Additionally, employees, students, parents, vendors and other members of the public may be accompanied at school by a service or therapy animal in accordance with federal and state laws and this policy.

This policy applies to all animals on District property, including service animals.

Definitions

- A. **"Animal"**: Includes any living creature that is not a human being.
- B. **"Service animal"**: Pursuant to 28 C.F.R. Section 36.104, "means any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals for the purposes of this definition. The work or tasks performed by a service animal must be directly related to the individual's disability. Examples of work or tasks include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this definition."

The Americans with Disabilities Act (ADA) also defines a miniature horse as an animal that can serve as a service animal, so long as the miniature horse has been individually trained to do work or perform tasks for the benefit of the individual with a disability. To better determine whether the Board must allow for the use of a miniature horse or make modifications to buildings, the Board should refer to Section 35.136 (c) through (i) of the ADA.

- C. **"Emotional Support Animal"**: Emotional support animals provide comfort to individuals but are not trained to perform a specific job or tasks. This definition does not include psychiatric service animals who are properly trained and certified as a "service animal". See 28 C.F.R 36.104.
- D. **"Therapy Dog"**: Therapy dogs are dogs who go with their owners to volunteer in settings such as schools, hospitals, and nursing homes for the purpose of providing affection and comfort to aid in a particular purpose, such as healing or learning. A therapy dog in a school setting ~~services~~ ~~services~~ the function of assisting students in the learning process while providing comfort and affection to specific students or to a group of students. Therapy dogs are not service dogs and do not have the same special access as service dogs (source: American Kennel Club/AKC).

Service Animals for Students

A service animal is permitted to accompany a student with a disability to whom the animal is assigned anywhere on the school campus where students are permitted to be.

A service animal is the personal property of the student and/or parents. The Board does not assume responsibility for training, daily care or healthcare or supervision of service animals. The Board does not assume responsibility for personal injury or property damage arising out of, or relating to, the presence or use of service animals on District property or at District-sponsored events.

A service animal that meets the definitions set forth in the ADA and this policy shall be under the control of the student with a disability, or a separate handler if the student is unable to control the animal. A service animal shall have a harness, leash or other tether unless either the student with a disability is unable because of a disability to use a harness, leash or other tether or the use of a harness, leash or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case the service animal must be otherwise under the student's control (e.g., voice control, signals or other effective means) or under the control of a handler other than the student.

If the student with a disability is unable to control the service animal and another person serves as the animal's handler, that individual shall be treated as a volunteer and, as such, will be subject to Policy 4120.09.

Removing and/or Excluding a Student's Service Animal

If a service animal demonstrates that it is not under the control of the student or its handler, the Principal is responsible for documenting such behavior and for determining if and when the service animal is to be removed and/or excluded from District property.

Similarly, in instances when the service animal demonstrates that it is not housebroken, the Principal shall document such behavior and determine whether the service animal is to be removed and/or excluded from District property.

The Principal shall notify the Superintendent when a service animal is removed and/or excluded and, immediately subsequent to such notification, document the reasons for the removal and/or exclusion.

The Principal's decision to remove and/or exclude a service animal from District property may be appealed in accordance with the complaint procedure set forth in Policy 2260 – Non-Discrimination and Access to Equal Educational Opportunity.

The procedures set forth in Policy 2260 – Non-Discrimination and Access to Equal Educational Opportunity do not interfere with the rights of a student and their parents or an eligible student to pursue a complaint with the United States Department of Education's Office for Civil Rights or the Department of Justice.

Eligibility of a Student's Service Animal for Transportation

A student with a disability shall be permitted to access District transportation with their service animal. There may also be a need for the service animal's handler, if the handler is someone other than the student, to also access District transportation.

When a service animal is going to ride on a school bus or other District-owned or leased vehicle, the student and their parents, or eligible student and the handler, if there is someone other than the student, shall:

- A. Meet with the Principal, Transportation Supervisor and Special Education Service Provider to discuss critical commands needed for daily interaction and emergency/evacuation and to determine whether the service animal should be secured on the bus/vehicle with a tether or harness.
- B. At the discretion of the Principal, an orientation will take place for students and District employees who will be riding the bus/vehicle with the service animal regarding the animal's functions and how students should interact with the animal.

The service animal shall board the bus by the steps with the student, not a lift, unless the student uses the lift to enter and exit the bus. The service animal must participate in bus evacuation drills with the student.

While the bus/vehicle is in motion, the service animal shall remain positioned on the floor, at the student's feet.

Situations that would cause cessation of transportation privileges for the service animal include:

- A. the student or handler is unable to control the service animal's behavior, which poses a threat to the health or safety of others; or
- B. the service animal urinates or defecates on the bus.

The student and their parents shall be informed of behaviors that could result in cessation of transportation privileges for the service animal, in writing, prior to the first day of transportation.

If it is necessary to suspend transportation privileges for the service animal for any of the above reasons, the decision may be appealed to the Transportation Supervisor Principal.

Although transportation may be suspended for the service animal, it remains the District's responsibility to transport the student. Furthermore, unless the behavior that resulted in the service animal's removal from the bus/vehicle is also documented during the school day, the service animal may still accompany the student in school.

Service Animals for Employees

In accordance with Policy 1623, Policy 3123 and Policy 4123 - Section 504/ADA Prohibition Against Disability Discrimination in Employment, the District provides qualified individuals with disabilities with reasonable accommodation(s). An employee with a disability may request authorization to use a service animal while on duty as such an accommodation. The request will be handled in accordance with the ADA-mandated interactive process.

Service Animals for Parents, Vendors, Visitors and Others

Individuals with disabilities who are accompanied by their service animals are permitted access to all areas of the District's facilities where members of the public, as participants in services, programs or activities, as vendors or as invitees are permitted to go. Individuals who will access any area of the District's facilities with their service animals should notify the Principal that their service animal will accompany them during their visit.

An individual with a disability who attends a school event will be permitted to be accompanied by their service animal in accordance with Policy 9160 - Public Attendance at School Events.

Non-Service Animals in Schools and Elsewhere on District Property

Animals permitted in schools and elsewhere on District property shall be limited to those necessary to support specific curriculum-related projects and activities, those that provide assistance to a student or staff member due to a disability (e.g., seizure disorder), or those that serve as service animals as required by Federal and State law.

Taking into consideration that some animals can cause or exacerbate allergic reactions, spread bacterial infections, or cause damage and create a hazard if they escape from confinement, the Principal may permit non-service animals to be present in classrooms to support curriculum-related projects and activities only under the following conditions:

- A. the staff member seeking approval to have a non-service animal in their classroom shall:
 1. provide a current satisfactory health certificate or report of examination from a veterinarian for the animal;
 2. take precautions deemed necessary to protect the health and safety of students and other staff;
 3. provide that the animal is treated humanely, keeping it in a healthy condition and in appropriate housing (e.g., a cage or tank) that is properly cleaned and maintained; and
 4. keep the surrounding areas in a clean and sanitary condition at all times;
- B. other staff members and parents of students in areas potentially affected by animals have been notified in writing and adjustments have been made to accommodate verified health-related or other concerns.

Except where required by law, the presence of a non-service animal shall be disallowed if documented health concerns of a student or staff member cannot be accommodated.

Emotional Support Animals for Students

An emotional support animal is not granted the same access to school buildings and classrooms as service animals. Unless required by a student's IEP or Section 504 Plan, the District is not required to grant a student's request that the student be permitted to bring an emotional support animal to classes or on school grounds for any purpose. The Superintendent may grant a student use of an emotional support animal on a case-by-case basis if necessary and not disruptive to the environment or other students.

Consistent with State and Federal law, authorization for an emotional support animal to be on District grounds may be suspended if the animal is the source of an allergic reaction, causes discomfort or distress to a student or staff member, shows aggression or disruptive behavior, relieves itself inappropriately, or otherwise interferes with the learning environment. Reinstatement of authorization for the animal to be on District grounds requires approval by the Superintendent. Authorization for an emotional support animal to be on District grounds may be withdrawn at any time by the Superintendent.

Therapy Dogs

Therapy dogs are the personal property of the handler and are specially trained to help students in the assigned classroom, program, or school. Authorization for a therapy dog to be on District grounds may be granted by the Superintendent, provided the following conditions are met each year:

- A. Documentation of certification as a therapy dog from the AKC, Intermountain Therapy Animals (R.E.A.D.), Alliance of Therapy Dogs, Bright and Beautiful Therapy Dogs, Love on a Leash, Pet Partners, Therapy Dogs International, or another certification program recognized by the AKC.
- B. Documentation of an educational purpose for the therapy dog and a regular appraisal period for continuation.
- C. Documentation that the therapy dog is not younger than one (1) year old and is properly licensed according to local requirements.
- D. Documentation from a licensed veterinarian that the therapy dog is current on its vaccinations and immunizations, is free of fleas and ticks, is in good health, is housebroken, and does not pose a danger to the well-being of students or staff.
- E. Documentation of an insurance policy that provides liability insurance for the therapy dog while on District grounds.
- F. Documentation that the handler has completed a background check consistent with Board policy and is prepared to be solely responsible for the therapy dog and the therapy dog's care, cleaning, feeding, and cleanup while on District grounds.
- G. Agreement that the therapy dog and handler will abide by school rules and any specific rules for the therapy dog's presence on District grounds.

Authorization for a therapy dog to be on District grounds will be suspended if the therapy dog is the source of an allergic reaction, causes discomfort or distress to a student or staff member, shows aggression or disruptive behavior, relieves itself inappropriately, or otherwise interferes with the learning environment. Reinstatement of authorization for the therapy dog to be on District grounds requires approval by the Superintendent. Authorization for a therapy dog to be on District grounds may be withdrawn at any time by the Superintendent.

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28 C.F.R. 35.104

Section 504 of the Rehabilitation Act of 1973, as amended (Section 504)

The Americans with Disabilities Act, as amended (ADA)

The Individuals with Disabilities Education Improvement Act (IDEIA)

Book	Policy Manual
Section	Ready for the Board
Title	Copy of RELIGIOUS/PATRIOTIC CEREMONIES AND OBSERVANCES
Code	po8800
Status	
Adopted	June 22, 2015

8800 - RELIGIOUS/PATRIOTIC CEREMONIES AND OBSERVANCES

RELIGIOUS CEREMONIES AND OBSERVANCES

The Board of Education acknowledges that the U.S. Constitution prohibits it from adopting any policy or rule promoting or establishing a religion or any policy that unlawfully restricts any person's free exercise of the individual right to free exercise of religion enjoyed by all persons. Within the confines of this legal framework, the Board adopts the following policy to address the scope of these rights and the District's authority within its own facilities or during events. Decisions of the United States Supreme Court have made it clear that it is not the province of a public school to advance or inhibit religious beliefs or practices. Under the First and Fourteenth Amendments to the Constitution, this remains the inviolate province of the individual and the church of his/her choice. The rights of any minority, no matter how small, must be protected. No matter how well intended, either official or unofficial sponsorship of religiously oriented activities by the school are offensive to some and tend to supplant activities which should be the exclusive province of individual religious groups, churches, private organizations, or the family.

As public employees, while on duty and acting within the scope of employment or pursuant to official duties, District employees shall not use prayer, religious readings or religious symbols as a devotional exercise or in an act of worship or celebration. Staff are expected to avoid circumstances where the staff member's expression of religious views could be reasonably construed as an endorsement or approval of the message by the school or District. Nothing in this policy or its application shall serve to prohibit or interfere with any staff member's free exercise of their religious views in circumstances not covered by this policy. The District shall not function as a disseminating agent for any person or outside agency for any religious or anti religious document, book, or article. Distribution of such materials on District property by any party shall be in accordance with Policy 7510 - Use of School Facilities and AG 7510A - Use of District Facilities and Policy 9700 - Relations with Special Interest Groups.

Nothing in this policy prohibits teaching about various religions and religious practices in a manner consistent with any adopted District course curriculum. This instruction may include discussion of religious holidays and customs in a manner related to the curriculum that does not give the appearance of an endorsement of one religion over other religions or favoring either a system or religious beliefs or of other beliefs, such as atheism or agnosticism. Observance of religious holidays through devotional exercises or acts of worship is also prohibited.

Distribution of any outside organization's materials, including a request by any person wishing to facilitate dissemination of materials on District property, may make a request in accordance with Policy 7510 and AG 7510A - Use of District Facilities and Policy 9700 - Relations with Non-School Affiliated Groups and AG 9700A - Distribution of Materials to Students.

Students are not prohibited by this policy from engaging in rule respecting or promoting an establishment of religion or prohibiting any person from the free, individual and voluntary exercise or expression of the individual's religious beliefs. However, such exercise or expression may be limited to lunch periods or other non-instructional time periods when individuals are free to associate, or on an individual basis in a manner that does not disrupt the educational process.

Observance of religious holidays through devotional exercises or acts of worship is also prohibited. Acknowledgement of, explanation of and teaching about religious holidays of various religions is encouraged. Celebration activities involving non-religious decorations and use of secular works are permitted, but it is the responsibility of all District employees to ensure

that such activities are strictly voluntary, do not place an atmosphere of social compulsion or ostracism on minority groups or individuals and do not interfere with the regular school program.

The Board shall not conduct or sanction a baccalaureate service in conjunction with graduation ceremonies.

The Board shall not include religious invocations, benedictions, or formal prayer at any school-sponsored event.

PATRIOTIC ACTIVITIES AND OBSERVANCES~~The United States Flag and Pledge of Allegiance~~

The flag of the United States shall be raised above each public school building operated by the District at all times during school hours, weather permitting. This flag shall measure at least four (4) feet two (2) inches by eight (8) feet. A flag of the United States shall also be displayed in every classroom or other instructional site in which students recite the Pledge of Allegiance.

All students in attendance at school will be provided an opportunity to recite the Pledge of Allegiance each day that school is in session. However, no student shall be compelled to recite the Pledge of Allegiance. No student shall be penalized for failure to participate in the Pledge of Allegiance and the professional staff member shall protect any such students from bullying as a result of their not participating in the Pledge of Allegiance.

The Principal shall be responsible for determining the appropriate time and manner for reciting the Pledge of Allegiance, with due regard to the need to protect the rights and the privacy of a non-participating student.

[X] The District may offer students and staff a Moment of Silence to commemorate a significant event that has a significant impact on the community. The decision to offer a moment of silence shall be the building principal's and/or the Superintendent's decision. No moment of silence shall be described by school officials with reference to religious symbolism or activity.

[Cross Reference

po8805]

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M.C.L. 380.1347, 380.1347a, 380.1565

20 U.S.C. 4071 et seq.

Gregoire vs. Centennial School District 907 F2d 1366, (3rd Circuit, 1990)

Lee vs. Weisman, 112 S. Ct 2649, 120 L. Ed. 2d 467 (1992)



Memorandum

To: Board of Education
From: Dr. Korie Wilson-Crawford, Assistant Superintendent of Human Resources
Date: May 13, 2024
Subject: 2023-2024 & 2024-2025 SCHOOL YEAR RESIGNATIONS & RETIREMENTS

RESIGNATIONS

Nicole Meisling	Teacher	Roguewood Elementary	05/03/2024
Rebecca Dietz	Counselor	Freshman Center	06/01/2024
Megan Mackety	Social Worker	Social Worker	04/30/2024
Sarah Noe	Teacher	Parkside	06/01/2024

RETIREMENTS

Jonathan Bates	Teacher	North Middle School	10/01/2024
Robin Cymbal	Teacher	East Middle School	06/01/2024
Jennifer Deuel	Teacher	North Middle School	06/01/2024
Deb Knittle	Teacher	High School	06/01/2024
Rebecca Lewis	Teacher	North Middle School	06/01/2024
Jane Steele	Teacher	Roguewood Elementary	06/01/2024
Cindy Zimmerman	Teacher	Valley View Elementary	06/01/2024



Memorandum

To: Dr. Steve Matthews, Superintendent of Schools
From: Allison Clements, Executive Director of Business and Operations
Date: May 8, 2024
Subject: Resolution – Support for Kent ISD Budget

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 13, 2024 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 2024-2025 budget.

ATC:kj

Attachment

April 22, 2024

TO: Kent ISD Superintendents

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

RE: Kent ISD 2024-25 Budget Projections

Process:

Please find enclosed the Kent ISD operational budgets for 2024-25. 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, 2024.

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 13 and our Board is scheduled to vote on adoption of the budgets on June 17, 2024.

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 _____, 2024, 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, 2024.

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:

Nays:

Resolution 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 of Education at a _____ meeting held on _____ 2024, 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

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 _____, 2024, 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 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:

Nays:

Resolution 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 of Education at a _____ meeting held on _____ 2024, 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

OVERVIEW & GLOBAL BUDGET ASSUMPTIONS

The Kent Intermediate School District proposed budgets for the 2024-2025 fiscal year total \$409 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

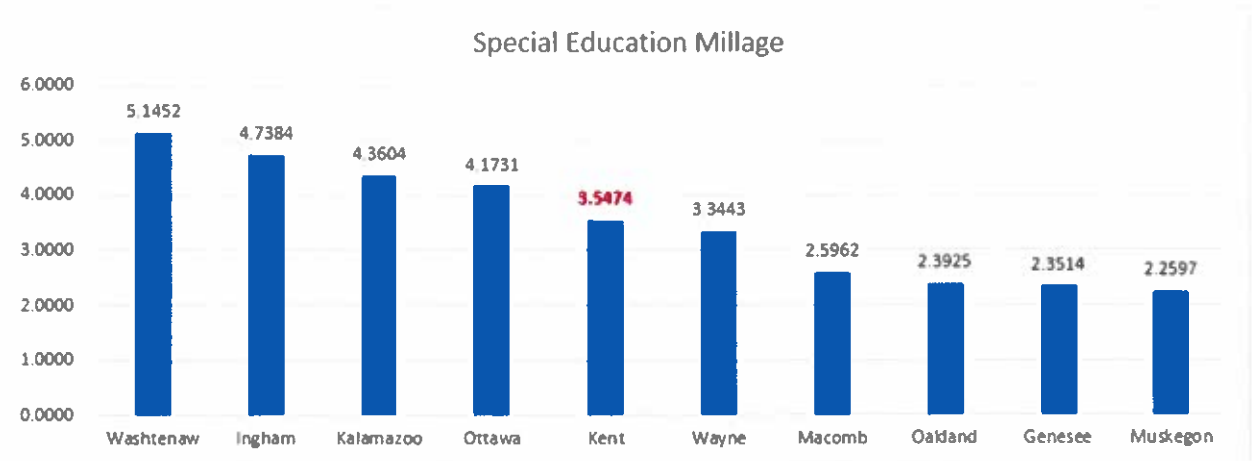
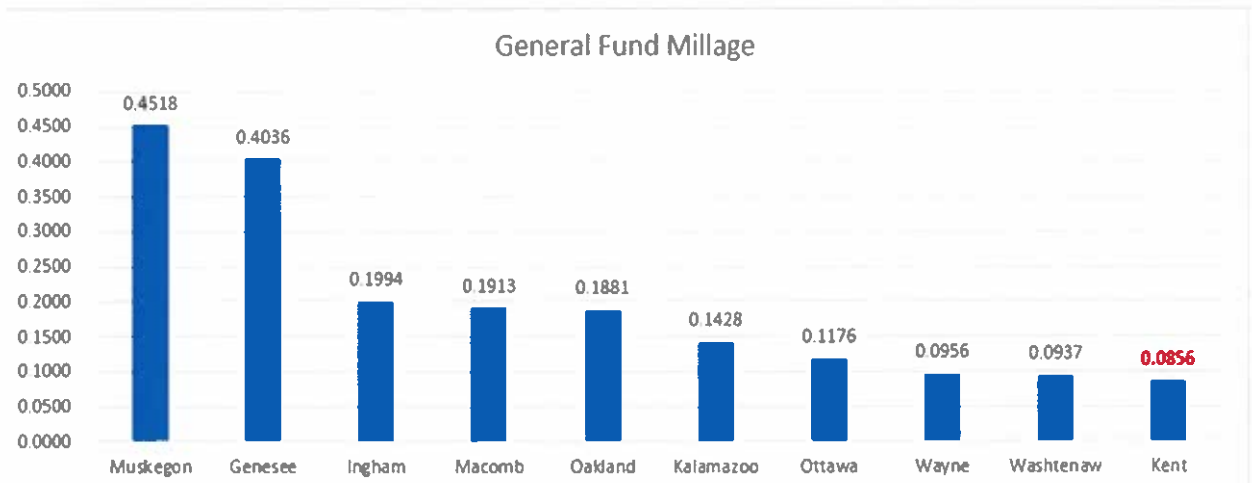
The Kent ISD budgets are funded by a combination of countywide property taxes, state funding, federal funding, state & federal grants, and private contributions. A breakdown of projected local, state, federal, and grant revenues is provided below:

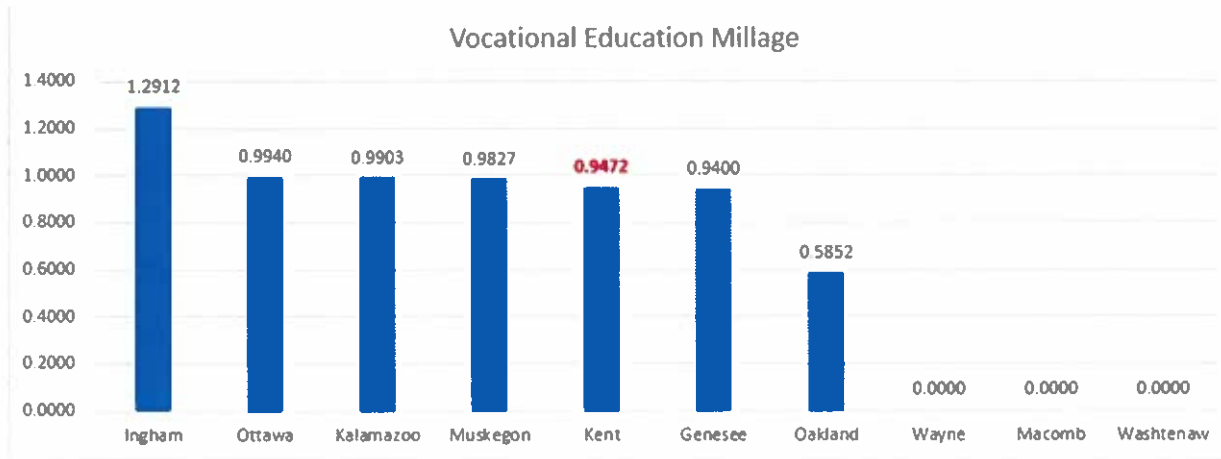
Local Sources (including property taxes)	\$199,797,284
State Sources	\$72,977,947
Federal Sources	\$837,000
Grants	\$103,139,042

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.





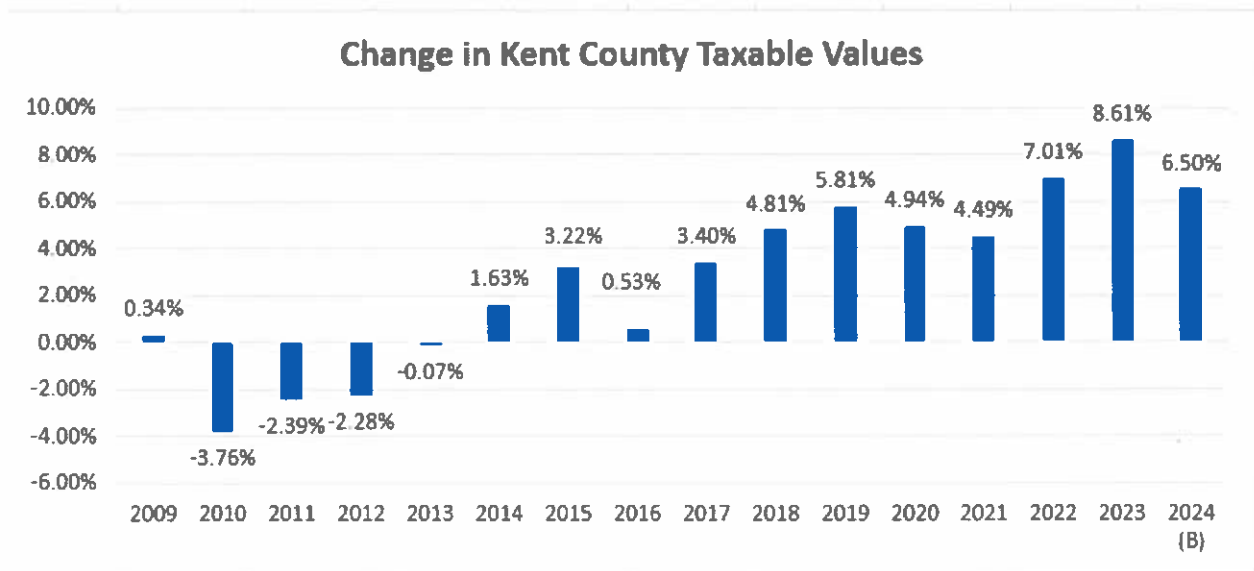
To fund capital needs for special education and career technical programs, 0.1 mill is set aside annually from the special education and career technical education millage(s) and transferred to the special education and career technical education capital projects funds. 0.1 mill in 2024-2025 is projected to provide approximately \$3.3 million for each capital project fund.

GLOBAL BUDGET ASSUMPTIONS

The development of the proposed 2024-25 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 2024-25 fiscal year, we are projecting a **6.5%** increase in property tax revenue. The preliminary increase in 2024 Kent County taxable values is approximately **8.35%**. 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 2024. Due to the inflation rate being lower than the increase in taxable values, we anticipate the millages potentially being Headlee reduced, resulting in a revenue increase less than 8.35%. We expect final taxable values from the county to increase 7% to 7.5%. Factoring in a potential Headlee reduction further reduces the revenue collection assumption to the 6.5% mentioned above. 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.

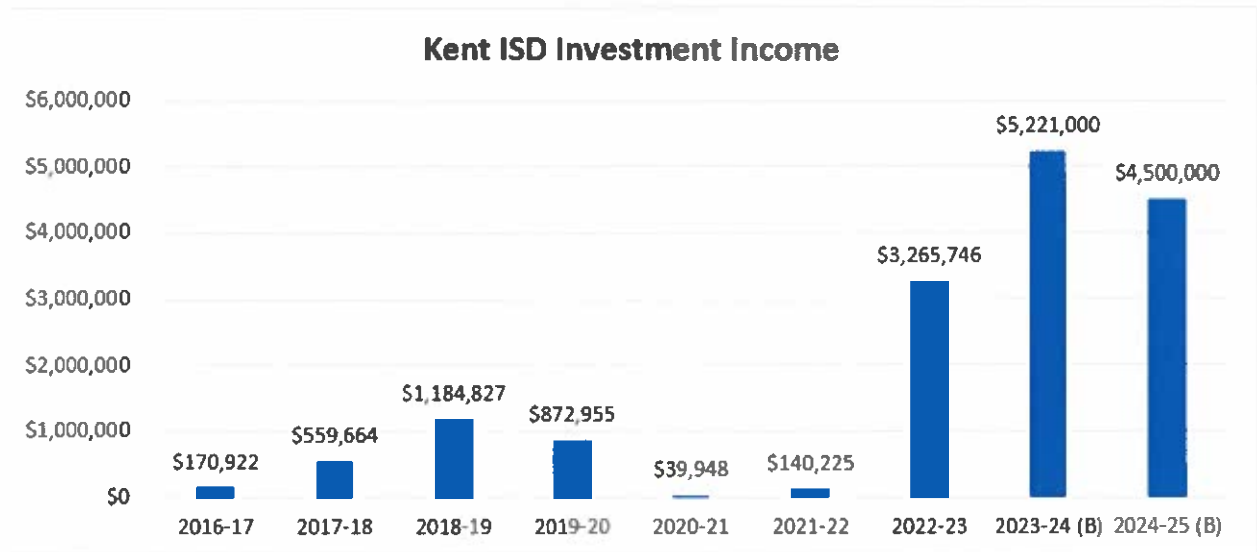


State Aid: State funding is the second largest source of revenue for the Kent ISD. State funding is provided in two formats, “restricted”, which are funds that have to support specific programs, and “unrestricted”, which can be spent on any program or service. Unrestricted funding is “Section 81” funding, 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) in addition to a per-pupil foundation allowance for special education pupils (center program students).

Our budget assumptions for state funding in 2024-25 is based on the Governor’s Budget proposal from February. At the time we completed the proposed budget, the House and Senate had not released their budget proposals. Following the Governor’s proposal, we are budgeting for a **2.5% increase** to unrestricted state operational funding (Section 81), **0%** increase to vocational education (Section 61 & 62), and special education per-pupil reimbursement (Section 51e) of **100.0% of the foundation allowance (\$9,849)**. The full day Great Start Readiness slot amount is budgeted to increase by 7.5% to **\$10,342** to exceed the K-12 foundation allowance proposal for the first time. Section 31n mental health funding is maintained at **\$1,003,100**.

Investment Income: Interest earned on Kent ISD funds on hand has increased substantially since the 2021-22 fiscal year. As interest rates began to fall in 2020 due to the pandemic, investment income reduced to basically zero. The inflationary environment realized in the economy as the pandemic wound down required the Federal Reserve to raise interest rates rapidly from early 2022 to the middle of 2023. The significant action taken by the Federal

Reserve to increase borrowing rates and reduce liquidity in the financial markets resulted in similar increases in investment earning rates. Currently, we are budgeting for \$5.2 million in investment income for 2023-24, although we expect to finish a little bit above that budget. We expect some easing of earning rates throughout the 2024-25 fiscal year, but we believe rates will remain at a level to support earning **\$4,500,000** during 2024-25. Historical investment income is provided below:



Expense Assumptions:

Wages: The 2023-24 fiscal year represents the 3rd year of the current 3-year agreement. Kent ISD administration will be working collaboratively with its employee groups to develop successor agreements this spring. Therefore, to develop a proposed budget for 2024-25, a placeholder for salaries/wages was developed. Based on the current environment for wage increases, we have budgeted for a **3.50%** increase to wage scales, along with a step increment if applicable. The history of wage increase is detailed below:

- 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

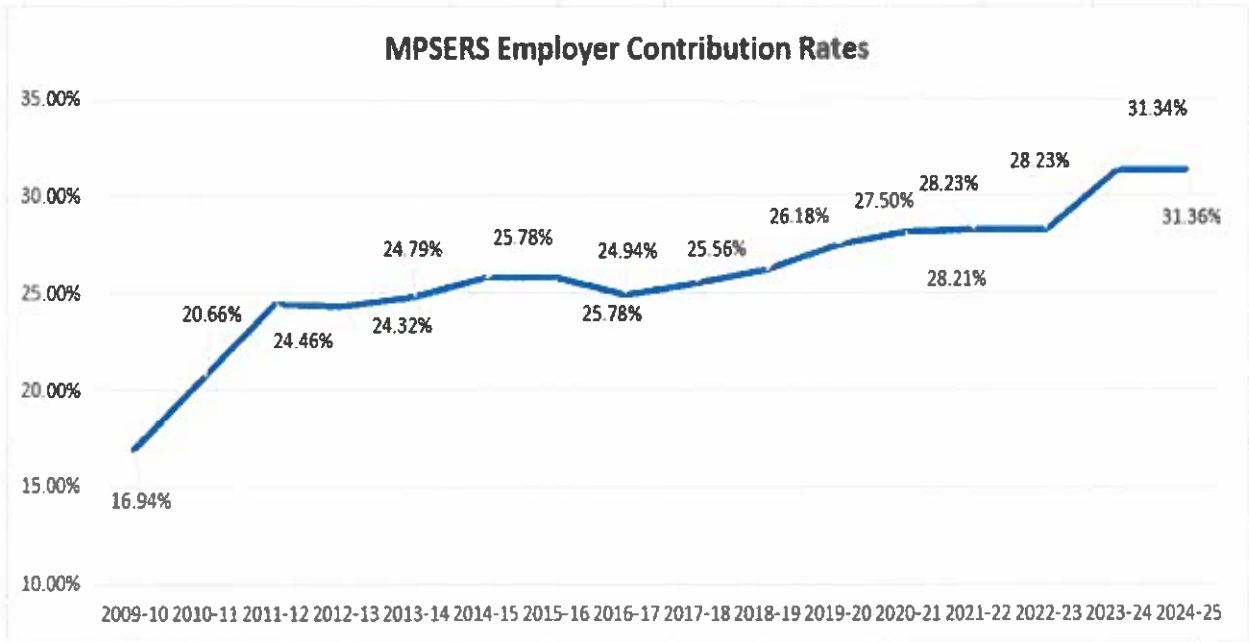
Health Insurance: Increases in health insurance costs are limited to the increase in Public Act 152 maximum employer contributions, which are adjusted annually based on the medical consumer price index. The Public Act 152 amounts are adjusted on a calendar year basis,

whereas the district’s annual budget is from July 1 to June 30. Therefore, our budget assumption for health insurance for the 2024-25 fiscal year is the blend of the 2024 and 2025 PA152 maximum contribution amounts. The percentage increase in the 2024 PA152 contribution amount was **4.1** percent, and the 2025 increase will be **0.2** percent. Blending the two increases results in an overall increase of **2.1%** for the 2024-25 fiscal year. The 2025 annual maximum contribution amounts are:

Single Subscriber:	\$7,718.26
Two Person:	\$16,141.28
Full Family:	\$21,049.85

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 2024-25 fiscal year, the contribution rates range from 20.96% to 31.36%. The most prevalent rate is the “Basic/MIP with Health Care Premium rate” which is basically unchanged for 2024-15 (31.34% to 31.36%). 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: 15% increase
- Capital Outlay: 4.0% increase (\$2,435,148 to \$2,532,554)
 - 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 includes most of the general education services, such as curriculum services, school improvement services, early childhood services, teaching and learning, as well as, general operations such as executive administration, business, human resource, and communication services. The fund also includes the countywide Great Start Readiness Grant (GSRP), as well as the Prosperity Region 4 Adult Education Grant, which serves 13 West Michigan counties.

The proposed budget for 2024-25 is \$79.2 million, representing 19% of the total Kent ISD budget of \$409 million. Proposed revenues for 2024-25 are \$80.1 million. After including transfers in and out, the budgeted surplus for 2024-25 will be **\$984,417**. For the current year (2023-24) the projected surplus is \$1,515,951. Fund reserves at the end of the 2024-25 fiscal year are projected to be **\$10,776,800** or **14.15%** 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 \$39,190,905, which represents nearly half of the total revenue in the general fund. The next largest grant is the state-funded adult education grant at \$6,459,423, 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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$53,297,051	\$61,658,742	\$98,725,877	\$80,044,650
Total Expenses	<u>\$51,629,363</u>	<u>\$59,833,215</u>	<u>\$97,209,926</u>	<u>\$79,060,233</u>
Net Surplus/(Deficit)	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417
Transfer to GF Cap Projects	\$561,668	\$0	\$1,082,221	\$1,500,000
Operational Surplus/(Deficit)	\$2,229,356	\$1,825,527	\$2,598,172	\$2,484,417
	2021-22	2022-23	2023-24	2023-24
Grant Funded Budget	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$38,071,634	\$43,781,035	\$80,754,204	\$62,863,192
Total Expenses	<u>\$38,071,634</u>	<u>\$43,781,035</u>	<u>\$80,754,204</u>	<u>\$62,863,192</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
	2021-22	2022-23	2023-24	2023-24
Non- Grant Funded Budget	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$15,225,417	\$17,877,707	\$17,971,673	\$17,181,458
Total Expenses	<u>\$13,557,729</u>	<u>\$16,052,180</u>	<u>\$16,455,722</u>	<u>\$16,197,041</u>
Net Surplus/(Deficit)	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417

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 2024-25 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, the Governor's proposal to increase full day slot funding for GSRP students above the K-12 base foundation in 2024-25 would benefit the program tremendously. 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 \$63 million of the \$79 million general fund is grant funded. Detailed below are the major grants (revenues and expenses) within the general fund:

- Great Start Readiness Program (GSRP): \$39,190,905
- Adult Education: \$6,459,423
- West Michigan Teacher Collaborative: \$5,765,311
- Early Literacy Coaches Grant: \$2,650,000
- Title I Regional Assistance Grant: \$1,312,188
- Health Resource Advocates Grant: \$1,120,000
- Ready by 5 Grant: \$938,160
- Great Start to Quality: \$848,266
- Section 32p Bright Beginnings: \$791,255
- Kent County Navigation: \$549,869
- Federal WIOA Adult Ed Grant: \$424,224

General Fund Non-Grant Detail

The non-grant portion of the general fund is approximately \$17 million. The major sources of revenue for the non-grant portion of the general fund are:

General Fund Revenue Detail				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Budget</u>
Section 81 State Unrestricted Revenue	\$2,610,857	\$2,746,621	\$2,883,952	\$2,956,051
Property Tax Collections	\$2,313,712	\$2,476,038	\$2,670,300	\$2,845,050
State Retirement Offset Funding	\$2,757,212	\$3,727,457	\$4,014,111	\$4,520,672
Investment Income	\$14,116	\$421,331	\$792,000	\$682,600
Other Miscellaneous Local Funding	\$843,809	\$609,756	\$719,592	\$584,337
Payment from Local Districts (Itinerant Services)	\$1,288,447	\$1,314,613	\$1,470,223	\$0
Other payments from local districts	\$467,272	\$750,749	\$903,196	\$893,591
Other State Funding	\$204,893	\$196,396	\$205,485	\$208,900

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				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Budget
Transfer in from Career Technical Education Fund	\$3,196,019	\$3,709,650	\$2,856,796	\$2,998,300
Transfer in from Special Education Fund	\$1,373,139	\$1,637,648	\$1,454,768	\$1,491,867
Transfer in from Center Programs	\$160,000	\$180,000	\$180,000	\$180,000
Transfer from General Fund	\$50,362	\$63,016	\$137,337	\$94,690
Transfer from Cooperative Fund	\$0	\$107,452	\$0	\$0

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

General Fund Programs & Services				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Bdgt
Teaching & Learning/Instructional Consulting	\$2,290,961	\$2,990,758	\$3,308,536	\$3,729,659
Local District Itinerant Services	\$1,411,330	\$1,452,602	\$1,628,709	\$0
Executive Administration	\$837,149	\$622,488	\$547,963	\$585,834
Research/Eidex/Qualtrics	\$638,941	\$872,198	\$963,870	\$1,110,976
Communications	\$453,130	\$889,546	\$673,388	\$721,676
Human Resources	\$1,289,740	\$2,022,264	\$653,259	\$722,145
Custodial/Maintenance/Courier/Utilities	\$642,266	\$687,395	\$784,459	\$796,889
Bright Beginnings	\$476,282	\$559,693	\$782,367	\$825,007
Technology, Educational Tech, REMC	\$429,898	\$613,218	\$781,259	\$758,441
Business Services	\$1,537,858	\$1,791,321	\$601,467	\$467,327
Truancy	\$349,087	\$376,622	\$396,905	\$413,535
Pupil Accounting	\$331,782	\$339,742	\$459,608	\$427,322
Launch U General Associates	\$190,078	\$315,738	\$303,109	\$358,467
Education Associates of West Michigan	\$313,662	\$316,400	\$232,602	\$311,206
English as Second Language	\$165,038	\$266,848	\$269,017	\$269,017
Grant Writing	\$67,200	\$67,200	\$188,168	\$199,624
Organizational/Strategic Initiatives	\$0	\$0	\$151,911	\$227,111
Capital Outlay	\$291,235	\$198,304	\$361,639	\$122,963
Safety & Security	\$85,850	\$103,593	\$404,620	\$404,432
Board of Education, Legal, Audit	\$60,978	\$62,834	\$93,213	\$85,691

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:

	2021-22	2022-23	2023-24	2024-25
Transfer to Other Funds	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Transfer to General Fund Cap Projects	\$561,667	\$0	\$1,082,221	\$1,500,000
Transfer to Career Tech Fund (Data Warehouse)	\$524,876	\$544,716	\$623,400	\$676,800
Transfer to Cooperative Fund (Local Dist Services)	\$303,000	\$254,333	\$377,000	\$506,600
Transfer to Center Programs	\$43,131	\$47,430	\$52,899	\$53,105

Fund Balance Analysis

The proposed 2024-25 general fund budget results in an ending fund balance of \$10,776,800 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History						
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Amended 2023-24</u>	<u>Proposed 2024-25</u>
Ending Fund Balance	\$3,975,952	\$4,783,220	\$6,450,908	\$8,276,432	\$9,792,383	\$10,776,800
Change in Fund Balance	(\$713,158)	\$807,268	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417

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, 2025:

Committed: \$1,090,955 (1.4% of expenditures)
 Uncommitted: \$9,685,845 (12.7% of expenditures)
 Total: \$10,776,800

Use of Committed Funds:

Other Capital Needs \$1,000,000

Three Year Trend Analysis GENERAL FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	5,013,902	7,573,237	6,724,719	-11.20%
State sources	41,704,558	78,607,709	63,652,291	-19.03%
Federal sources	7,240,170	5,859,948	4,283,792	-26.90%
Interdistrict	2,065,362	2,242,236	893,591	-60.15%
Total revenues	56,023,992	94,283,130	75,554,393	-19.86%
Expenditures:				
Instruction:				
Basic programs	11,367,926	25,012,600	15,429,533	-38.31%
Student instruc & added needs	31,869	52,035	39,540	-24.01%
Adult continuing ed	1,043,635	1,351,250	1,263,393	-6.50%
Supporting services:				
Pupil services	3,631,087	4,595,876	2,885,316	-37.22%
Instructional staff	7,894,019	15,490,076	15,608,808	0.77%
General administration	763,434	830,469	871,149	4.90%
School administration	1,073	1,000	1,000	0.00%
Business services	1,998,246	838,348	705,080	-15.90%
Operation and maintenance	1,521,265	2,249,697	2,111,231	-6.15%
Transportation services	366,858	404,538	440,749	8.95%
Central services	5,250,340	5,186,900	5,383,876	3.80%
Other services	-	-	-	-
Community services	1,513,292	2,688,983	1,550,931	-42.32%
Interdistrict transactions	23,548,083	36,194,378	29,851,421	-17.52%
Capital outlay	55,609	20,000	5,000	-75.00%
Debt service	-	33,050	25,725	-22.16%
Total expenditures	58,986,736	94,949,200	76,172,752	-19.78%
Revenue over (under) expenditures	(2,962,744)	(666,070)	(618,359)	-7.16%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	-	131,183	-	-
Prior period adjustment	-	-	-	-
Transfer in	5,634,750	4,311,564	4,490,257	4.14%
Transfer out	(846,479)	(2,260,726)	(2,887,481)	27.72%
Total other financing uses	4,788,271	2,182,021	1,602,776	-26.55%
Net change in fund balances	1,825,527	1,515,951	984,417	
Ending Year Fund Balance	8,276,432	9,792,383	10,776,800	10.05%

BUDGET NARRATIVE & DETAIL – SPECIAL EDUCATION FUND

The Special Education Fund is by far the largest of the three major operating funds at Kent ISD. 95% of revenues 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. One significant change for 2024-25 is the unwinding of county itinerant program due to no longer qualifying for state funding. This reduces revenues and expenses by over \$40 million compared to 2023-24.

With over \$210 million in revenue, the Special Education fund represents 52% of the total Kent ISD budget of \$409 million. By far the largest source of funding for the Special Education fund is property tax collections, which total \$114.6 million or 54% of total revenue. Property tax collections are followed by federal grants (15.1%) and state sources (13.6%) The Special Education fund levies 3.5474 mills.

The proposed budget for 2024-25 is \$215.1 million, representing 52.6% of the total Kent ISD budget of \$409 million. Proposed revenues for 2023-24 are \$214.2 million. If projections hold true, the budgeted deficit for 2024-25 will be \$987,911. For the current year (2023-24), the projected surplus is \$3,066,381. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$16,394,002 or 9.1% 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				
	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Amended</u>	2024-25 <u>Proposed Bdgt</u>
Total Revenues	\$225,870,313	\$251,635,623	\$260,945,637	\$214,150,106
Total Expenses	<u>\$219,621,484</u>	<u>\$253,723,449</u>	<u>\$257,879,256</u>	<u>\$215,138,017</u>
Net Surplus/(Deficit)	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)
Transfer to Spec Ed Cap Proj.	\$0	\$3,906,177	\$6,000,000	\$1,000,000
Supplemental Act 18 Pmt.	\$2,000,000	\$4,000,000	\$2,500,000	\$5,000,000
Operational Surplus/(Deficit)	\$8,248,829	\$5,818,351	\$11,566,381	\$5,012,089
Grant Funded Budget	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Amended</u>	2024-25 <u>Proposed Bdgt</u>
Total Revenues	\$33,531,394	\$34,322,819	\$36,634,696	\$36,218,148
Total Expenses	<u>\$33,531,394</u>	<u>\$34,322,819</u>	<u>\$36,634,696</u>	<u>\$36,218,148</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
Non- Grant Funded Budget	2021-22 <u>Actual</u>	2022-23 <u>Amended</u>	2023-24 <u>Proposed Bdgt</u>	2023-24 <u>Proposed Bdgt</u>
Total Revenues	\$192,338,919	\$217,312,804	\$224,310,941	\$177,931,958
Total Expenses	<u>\$186,090,090</u>	<u>\$219,400,630</u>	<u>\$221,244,560</u>	<u>\$178,919,869</u>
Net Surplus/(Deficit)	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)

Trend Analysis

The students of Kent County have benefited from taxable value increasing at a rapid rate for the last several years. After experiencing four straight years of decline from 2010 – 2013, 2024 will mark the eleventh straight year of taxable value growth. Taxable values are expected to increase by 7.60% in 2024. After considering any potential Headlee reductions, we anticipate final revenue growth from our millage to be 6.50%. 6.50% growth will generate an additional \$6.6 million for special education programming in the county for 2024-25.

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 a projected \$17.4 million at the end of the current 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 2023-24, a \$2.5 million supplemental Act 18 distribution was made and an additional \$5.5 million was dedicated to center program facility improvements. In 2024-25, \$5 million in Act 18 supplemental distributions are budgeted, along with a \$1 million transfer to the capital projects fund for center program facility improvements. We anticipate another \$1 to \$2 million transfer in 2025-26 to continue center program facility improvements.

Special Education Fund Grant Detail

Approximately \$36 million of the \$215 million special education fund is grant funded. Detailed below are the major grants (revenues and expenses) within the special education fund:

- Federal – IDEA: \$30,899,125
- State 31n Mental Health: \$3,945,587
- Early On: \$718,436
- TRAILS: \$625,000

Special Education Fund Non-Grant Detail

The non-grant portion of the special education fund is approximately \$178 million. The major sources of revenue for the non-grant portion of the special education fund are:

Special Education Fund Revenue Detail				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Property Tax Collections	\$93,123,601	\$99,716,451	\$107,591,300	\$114,581,600
Payments from Local Districts (Itinerants)	\$39,321,760	\$42,909,570	\$46,238,486	\$0
Payments from Local Districts (Transportation)	\$18,873,771	\$19,462,125	\$21,017,455	\$21,645,343
State Transportation Reimbursement	\$11,339,158	\$16,936,631	\$14,536,946	\$17,238,640
Medicaid	\$11,126,972	\$12,447,813	\$11,784,512	\$10,780,724
State Retirement Offset Funding	\$5,967,307	\$10,911,660	\$8,462,371	\$2,104,775
State Section 51 funding	\$1,316,289	\$1,705,693	\$2,023,417	\$1,469,035
State Personal Property Tax Reimbursement	\$1,582,033	\$1,639,319	\$1,863,963	\$1,938,500
State Section 56(7) funding	\$3,824,563	\$3,874,568	\$2,452,676	\$0
State Section 26d Brownfield	\$0	\$1,171,144	\$1,287,356	\$1,351,724
Local Revenue (O/M and P/T)	\$907,523	\$940,950	\$538,916	\$1,502,709
TIFA, Interest on Delinquent, Revenue in Lieu of Taxes	\$1,369,895	\$871,325	\$1,419,000	\$1,419,000
Caring for Students (C4S)	\$713,375	\$743,212	\$695,288	\$804,416
Investment Income	\$58,435	\$1,527,663	\$2,419,000	\$2,085,100

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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Transfer in from Center Programs	\$25,586	\$97,524	\$251,113	\$295,825

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

Special Education Fund Programs & Services	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Act 18 payment to Local Districts	\$62,680,485	\$70,491,404	\$72,279,030	\$82,798,524
Local District Itinerant Services	\$43,323,785	\$47,376,493	\$51,193,548	\$0
Act 18 payment to Center Programs	\$24,212,563	\$26,570,391	\$27,411,351	\$29,256,649
Transportation	\$19,143,112	\$19,923,500	\$21,417,930	\$22,036,190
State Transportation Reimb to Locals	\$8,591,468	\$15,242,399	\$14,178,548	\$15,633,200
Medicaid	\$9,986,244	\$11,240,623	\$10,618,668	\$9,519,713
Section 56(7) payments to Locals	\$3,864,563	\$3,874,569	\$2,452,676	\$0
Itinerant Indirect & Lapsed Funds to Locals	\$3,259,347	\$3,552,062	\$1,426,264	\$1,595,000
Physical Therapists	\$740,235	\$1,224,224	\$351,012	\$1,670,536
PBIS	\$823,618	\$1,108,373	\$1,524,432	\$1,882,970
Supervision & Direction	\$803,022	\$1,135,006	\$1,057,919	\$1,277,722
Kent Transition Center Services	\$917,246	\$799,127	\$842,513	\$838,666
Information Technology	\$628,682	\$699,591	\$943,112	\$1,099,041
Teacher Consultants	\$579,238	\$821,085	\$657,002	\$703,972
Caring for Students (C4S)	\$713,375	\$743,212	\$695,288	\$804,416
Social Work	\$239,985	\$1,462,015	\$311,256	\$322,587
Visually Impaired	\$353,924	\$382,146	\$469,148	\$492,942
Medical Assistance - Subgrantee	\$338,860	\$291,391	\$411,000	\$411,000
KTC - YMCA Core	\$196,014	\$227,883	\$251,044	\$254,113
Business Office	\$0	\$0	\$1,135,331	\$1,345,114
Human Resources	\$0	\$0	\$724,099	\$906,353
Research	\$179,223	\$148,034	\$153,181	\$160,852
Security	\$76,570	\$111,805	\$0	\$0
Capital Outlay	\$824,507	\$13,921	\$950	\$1,050

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:

	2021-22	2022-23	2023-24	2024-25
Transfer to Other Funds	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Transfer to General Fund	\$1,373,139	\$1,637,648	\$1,454,768	\$1,491,867
Transfer to CTE Fund (Data Warehouse)	\$1,818,241	\$1,779,755	\$2,318,000	\$2,535,700
Transfer to Cooperative Fund (Local Dist Services)	\$100,000	\$106,333	\$110,000	\$118,000
Transfer to General Capital Projects Fund	\$561,667	\$0	\$500,000	\$0
Transfer to Special Ed Capital Projects Fund	\$0	\$3,906,177	\$5,500,000	\$1,000,000

Fund Balance Analysis

The proposed 2024-25 Special Education Fund budget results in an ending fund balance of \$16,394,002 as of June 30, 2025. 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Amended 2023-24</u>	<u>Proposed 2024-25</u>
Ending Fund Balance	\$5,635,118	\$10,154,530	\$16,403,359	\$14,315,532	\$17,381,913	\$16,394,002
Change in Fund Balance	\$258,793	\$4,519,412	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)

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, 2025:

Committed:	\$3,198,648 (1.8% of expenditures)
Uncommitted:	<u>\$13,195,354</u> (7.3% of expenditures)
Total:	\$16,394,002

Use of Committed Funds:

Other Capital Needs \$3,000,000

Three Year Trend Analysis SPECIAL EDUCATION FUND

Year ending:	2022-23 Actual	2023-24 Apr Amend	2024-25 Original	% chg
Revenue:				
Local sources	114,356,960	123,027,980	128,613,303	4.54%
State sources	40,257,483	36,016,146	29,138,425	-19.10%
Federal sources	32,974,690	33,438,308	32,361,125	-3.22%
Interdistrict	63,732,313	68,212,090	23,741,428	-65.19%
Total revenues	251,321,446	260,694,524	213,854,281	-17.97%
Expenditures:				
Instruction:				
Student instruc & added needs	6,301	111,308	19,741	-82.26%
Supporting services:				
Pupil services	57,385,388	58,463,089	7,418,388	-87.31%
Instructional staff	3,863,964	3,734,292	4,856,993	30.06%
General administration	44,404	52,500	47,500	-9.52%
School administration	164,489	109,498	91,260	-16.66%
Business services	100,787	1,255,729	1,466,143	16.76%
Operation and maintenance	140,926	43,083	15,195	-64.73%
Transportation services	19,923,500	21,417,930	22,036,190	2.89%
Central services	2,031,062	2,013,778	2,395,081	18.93%
Other services	-	-	-	-
Community services	1,258,620	1,252,065	11,000	-99.12%
Interdistrict transactions	134,770,162	132,044,456	142,340,755	7.80%
Capital outlay	-	50,000	-	-
Total expenditures	219,689,603	220,547,728	180,698,246	-18.07%
Revenue over (under) expenditures	31,631,843	40,146,796	33,156,035	-17.41%
Other financing sources (uses)				
Transfer in	314,177	251,113	295,825	17.81%
Transfer out	(34,033,846)	(37,331,528)	(34,439,771)	-7.75%
Total other financing uses	(33,719,669)	(37,080,415)	(34,143,946)	-7.92%
Net change in fund balances	(2,087,826)	3,066,381	(987,911)	
Ending Year Fund Balance	14,315,532	17,381,913	16,394,002	-5.68%

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. The management of these programs have been transferred to the Kent ISD starting in 2019. 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 2024-25 is \$70.2 million, representing 17.2% of the total Kent ISD budget of \$409 million. Proposed revenues for 2024-25 are \$64.9 million. The projected excess cost for 2024-25 is \$5,224,380. For the current year (2023-24) the projected excess cost is \$1,197,485.

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

Center Program Tuition Analysis							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance:	% chg
Pupil FTE	883.40	915.05	861.35	893.95	896.77	2.82	0.31%
Staffing							
Professionals	12.54	13.00	14.00	14.00	15.00	1.00	6.67%
Secretary	30.00	10.00	11.60	11.60	11.60	0.00	0.00%
Instructional	117.00	122.23	130.00	131.40	135.40	4.00	2.95%
Instructional Aides	200.00	207.20	228.50	231.50	242.50	11.00	4.54%
Other Professional	142.85	145.70	156.50	161.00	165.00	4.00	2.42%
Total	482.39	498.13	540.60	549.50	569.50	20.00	3.51%
Expense							
Salaries	\$ 23,285,063	\$ 25,309,618	\$ 28,914,074	\$ 28,239,343	\$ 32,079,299	\$ 3,839,956	11.97%
Benefits	\$ 18,901,688	\$ 20,233,845	\$ 24,071,237	\$ 23,150,086	\$ 26,273,653	\$ 3,123,567	11.89%
Purchase Services	\$ 599,871	\$ 711,142	\$ 787,048	\$ 871,556	\$ 759,480	\$ (112,076)	-14.76%
Supplies	\$ 321,421	\$ 393,631	\$ 464,688	\$ 589,818	\$ 556,565	\$ (33,253)	-5.97%
Transportation	\$ 25,336	\$ 64,183	\$ 78,100	\$ 144,400	\$ 126,900	\$ (17,500)	-13.79%
Capital	\$ 11,839	\$ 23,586	\$ 50,602	\$ 60,308	\$ 46,608	\$ (13,700)	-29.39%
Operations	\$ 2,561,988	\$ 2,586,934	\$ 3,244,014	\$ 3,215,014	\$ 3,378,173	\$ 163,159	4.83%
Federal & State Grants	\$ 2,131,723	\$ 2,139,366	\$ 2,358,188	\$ 2,549,429	\$ 2,357,939	\$ (191,490)	-8.12%
Indirect	\$ 2,468,368	\$ 5,934,981	\$ 3,456,897	\$ 3,474,105	\$ 3,523,192	\$ 49,087	1.39%
Total	\$ 50,307,297	\$ 57,397,286	\$ 63,424,848	\$ 62,294,059	\$ 69,101,809	\$ 6,807,750	9.85%
Revenue							
Foundation Allowance	\$ 5,738,520	\$ 6,578,393	\$ 7,230,500	\$ 7,230,500	\$ 7,434,911	\$ 204,411	2.75%
Sec 51 categorical	\$ 11,108,249	\$ 14,129,150	\$ 16,493,168	\$ 16,799,266	\$ 16,384,987	\$ (414,279)	-2.53%
MPERS UAAL	\$ 4,734,606	\$ 8,066,572	\$ 7,117,603	\$ 6,873,942	\$ 8,028,653	\$ 1,154,711	14.38%
Section 53	\$ 269,714	\$ 289,187	\$ 243,144	\$ 92,998	\$ 168,072	\$ (70,742)	-44.67%
Act 18	\$ 23,684,806	\$ 26,013,874	\$ 26,824,698	\$ 26,794,122	\$ 28,749,171	\$ 1,955,049	6.80%
Federal & State Grants	\$ 2,131,723	\$ 2,139,366	\$ 2,358,188	\$ 2,584,467	\$ 2,375,204	\$ (209,263)	-8.81%
Enhancement millage	\$ 178,401	\$ 205,543	\$ 223,217	\$ 235,618	\$ 250,884	\$ 15,266	6.08%
Other Local Revenue	\$ 41,838	\$ 166,911	\$ 207,934	\$ 270,147	\$ 243,911	\$ (26,236)	-10.76%
Operations Fund Mod	\$ 73,632	\$ 80,972	\$ 191,642	\$ 215,514	\$ 241,636	\$ 26,122	10.81%
Total	\$ 47,961,489	\$ 57,669,968	\$ 60,890,094	\$ 61,096,574	\$ 63,877,429	\$ 2,780,855	4.35%
Excess Cost	\$ 2,345,808	\$ (272,682)	\$ 2,534,754	\$ 1,197,485	\$ 5,224,380	\$ 4,026,895	77.08%
Billable Days	126,897	133,925	138,759	140,507	140,507	-	0.00%

Center Program Revenue Detail:

The \$64.9 million projected revenues for 2024-25 consist primarily of state, federal, and county Act 18 millage funds. A listing of the major revenue categories is listed below:

- Act 18 Funding: \$29,256,649
- State Funding (36% reimbursement): \$24,021,749
- State Retirement Offset Funding: \$8,201,232
- Federal Funding (IDEA): \$1,563,821
- Enhancement Millage: \$247,734
- Investment Earnings: \$161,200

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

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

Lincoln Pines

Lincoln Pines (Lincoln, LDC, Pine Grove)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance	% chg	
Pupil FTE	298.60	322.54	335.12	335.12	335.58	0.46	0.14%	
Staffing								
Professionals	4.00	4.00	4.00	4.00	5.00	1.00	20.00%	
Secretary	3.00	3.00	3.00	3.00	3.00	-	0.00%	
Instructional	53.00	52.23	56.00	56.40	59.40	3.00	5.05%	
Instructional Aides	104.00	109.00	115.00	114.00	122.00	8.00	6.56%	
Other Professional	31.00	32.20	38.00	40.80	43.80	3.00	6.85%	
Total	195.00	200.43	216.00	218.20	233.20	15.00	6.43%	
Expense								
Salaries	\$ 8,330,737	\$ 9,250,113	\$ 10,324,822	\$ 9,976,095	\$ 11,782,220	1,806,125	15.33%	
Benefits	\$ 6,979,755	\$ 7,654,184	\$ 8,824,274	\$ 8,386,071	\$ 9,896,516	1,510,445	15.26%	
Purchase Services	\$ 227,133	\$ 221,204	\$ 202,874	\$ 283,592	\$ 229,394	(54,198)	-23.63%	
Supplies	\$ 79,446	\$ 117,446	\$ 135,592	\$ 198,400	\$ 180,404	(17,996)	-9.98%	
Transportation	\$ 13,032	\$ 24,115	\$ 20,100	\$ 20,100	\$ 20,100	-	0.00%	
Capital	\$ 2,261	\$ 2,977	\$ 3,241	\$ 4,827	\$ 4,365	(462)	-10.58%	
Operations	\$ 1,450,862	\$ 1,470,956	\$ 1,666,708	\$ 1,665,974	\$ 1,677,476	11,502	0.69%	
Federal & State Grants	\$ 533,097	\$ 563,329	\$ 634,262	\$ 777,772	\$ 711,456	(66,316)	-9.32%	
Indirect	\$ 808,137	\$ 2,210,895	\$ 1,146,754	\$ 1,117,688	\$ 1,181,402	63,714	5.39%	
Total	\$ 18,424,460	\$ 21,515,219	\$ 22,958,627	\$ 22,430,519	\$ 25,683,333	3,252,814	12.67%	
Revenue								
Foundation Allowance	\$ 2,589,120	\$ 2,942,090	\$ 3,201,578	\$ 3,201,578	\$ 3,285,429	83,851	2.55%	
Sec 51 Categorical	\$ 4,034,991	\$ 5,249,673	\$ 5,887,291	\$ 5,929,467	\$ 6,023,755	94,288	1.57%	
MPSERS UAAL	\$ 1,693,908	\$ 2,948,155	\$ 2,541,599	\$ 2,428,353	\$ 2,948,797	520,444	17.65%	
Section 53	\$ 34,512	\$ 48,010	\$ 51,775	\$ 21,944	\$ 37,054	15,110	40.78%	
Act 18	\$ 9,010,699	\$ 9,661,206	\$ 9,569,357	\$ 9,400,669	\$ 10,556,694	1,156,025	10.95%	
Federal & State Grants	\$ 533,097	\$ 563,329	\$ 634,262	\$ 791,536	\$ 718,426	(73,110)	-10.18%	
Enhancement millage	\$ 76,354	\$ 87,572	\$ 94,357	\$ 99,599	\$ 105,852	6,253	5.91%	
Other Local Revenue	\$ 6,952	\$ 26,646	\$ 26,398	\$ 36,874	\$ 32,382	(4,492)	-13.87%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 17,979,633	\$ 21,526,681	\$ 22,006,617	\$ 21,910,020	\$ 23,708,389	1,798,369	7.59%	
Excess Cost	\$ 444,827	\$ (11,462)	\$ 952,010	\$ 520,499	\$ 1,974,944	1,454,445	73.64%	
Billable Days	60,669	60,008	63,571	61,906	61,906	-	0.00%	
Tuition Rate	\$7.33	-\$0.19	\$14.98	\$8.41	\$31.90	\$23.49	73.64%	

Empower U

Empower U (North, Central, and South)

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance	% chg
	Final	Final	Dec Budget	April Budget	Initial Estimate		
Pupil FTE	194.32	262.55	296.24	296.24	299.19	2.95	0.99%
Staffing							
Professionals	2.00	2.00	3.00	3.00	3.00	-	0.00%
Secretary	2.00	2.00	3.00	3.00	3.00	-	0.00%
Instructional	24.00	30.00	31.00	32.00	33.00	1.00	3.03%
Instructional Aides	54.00	63.00	74.00	77.00	80.00	3.00	3.75%
Other Professional	6.40	8.60	11.20	11.40	12.40	1.00	8.06%
Total	88.40	105.60	122.20	126.40	131.40	5.00	3.81%
Expense							
Salaries	\$ 3,870,823	\$ 4,861,087	\$ 6,085,195	\$ 6,022,912	\$ 6,698,366	675,454.00	10.08%
Benefits	\$ 3,171,004	\$ 3,928,339	\$ 5,174,407	\$ 5,013,930	\$ 5,547,613	533,683.00	9.62%
Purchase Services	\$ 111,703	\$ 143,772	\$ 162,484	\$ 152,642	\$ 147,716	(4,926.00)	-3.33%
Supplies	\$ 54,463	\$ 72,253	\$ 75,685	\$ 115,661	\$ 106,600	(9,061.00)	-8.50%
Transportation	\$ 8,581	\$ 34,449	\$ 53,050	\$ 117,900	\$ 100,300	(17,600.00)	-17.55%
Capital	\$ 2,475	\$ 8,740	\$ 36,651	\$ 41,161	\$ 29,178	(11,983.00)	-41.07%
Operations	\$ 281,032	\$ 368,559	\$ 717,123	\$ 688,429	\$ 815,106	126,677.00	15.54%
Federal & State Grants	\$ 320,765	\$ 332,106	\$ 356,777	\$ 356,778	\$ 356,598	(180.00)	-0.05%
Indirect	\$ 358,776	\$ 1,116,572	\$ 665,668	\$ 656,020	\$ 665,462	9,442.00	1.42%
Total	\$ 8,179,622	\$ 10,865,877	\$ 13,327,040	\$ 13,165,433	\$ 14,466,939	1,301,506.00	9.00%
Revenue							
Foundation Allowance	\$ 1,673,184	\$ 2,375,797	\$ 2,827,058	\$ 2,827,058	\$ 2,927,024	99,966.00	3.42%
Sec 51 Categorical	\$ 1,616,077	\$ 2,352,537	\$ 3,116,434	\$ 3,201,195	\$ 3,101,428	(99,767.00)	-3.22%
MPSERS UAAL	\$ 787,063	\$ 1,549,305	\$ 1,497,956	\$ 1,466,081	\$ 1,676,436	210,355.00	12.55%
Section 53	\$ 49,394	\$ 89,074	\$ 40,367	\$ 21,590	\$ 29,728	8,138.00	27.37%
Act 18	\$ 3,507,917	\$ 4,089,913	\$ 4,811,467	\$ 4,906,679	\$ 5,148,140	241,461.00	4.69%
Federal & State Grants	\$ 320,765	\$ 332,106	\$ 356,777	\$ 364,857	\$ 360,524	(4,333.00)	-1.20%
Enhancement millage	\$ 49,343	\$ 70,717	\$ 83,319	\$ 87,947	\$ 94,305	6,358.00	6.74%
Other Local Revenue	\$ 7,130	\$ 29,957	\$ 75,938	\$ 86,392	\$ 81,972	(4,420.00)	-5.39%
Operations Fund Modification	\$ -	\$ -	\$ 101,718	\$ 125,206	\$ 150,976	25,770.00	17.07%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 8,010,873	\$ 10,889,406	\$ 12,911,034	\$ 13,087,005	\$ 13,570,533	483,528.00	3.56%
Excess Cost	\$ 168,749	\$ (23,529)	\$ 416,006	\$ 78,428	\$ 896,406	817,978.00	91.25%
Billable Days	40,348	52,954	56,223	58,228	58,228	-	0.00%
Tuition Rate	\$4.18	-\$0.44	\$7.40	\$1.35	\$15.39	\$14.05	91.25%

Kent Education Center (Beltline & Oakleigh)

Kent Education Center (Beltline & Oakleigh)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg	
Pupil FTE	80.27	75.31	75.70	75.70	75.79	0	0.12%	
Staffing								
Professionals	4.00	5.00	4.00	4.00	4.00	-	0.00%	
Secretary	2.00	2.00	2.00	2.00	2.00	-	0.00%	
Instructional	23.00	24.00	25.00	25.00	25.00	-	0.00%	
Instructional Aides	24.00	22.00	25.00	26.00	26.00	-	0.00%	
Other Professional	10.30	9.90	9.60	9.90	9.90	-	0.00%	
Total	63.30	62.90	65.60	66.90	66.90	-	0.00%	
Expense								
Salaries	\$ 3,270,828	\$ 3,280,448	\$ 3,648,347	\$ 3,406,474	\$ 4,070,802	664,328	16.32%	
Benefits	\$ 2,607,541	\$ 2,589,441	\$ 2,989,194	\$ 2,757,674	\$ 3,304,808	547,134	16.56%	
Purchase Services	\$ 40,870	\$ 48,266	\$ 151,226	\$ 116,193	\$ 72,336	(43,857)	-60.63%	
Supplies	\$ 31,325	\$ 39,037	\$ 90,214	\$ 93,928	\$ 90,864	(3,064)	-3.37%	
Transportation	\$ 3,723	\$ 5,313	\$ 4,250	\$ 4,700	\$ 4,800	100	2.08%	
Capital	\$ 2,311	\$ 3,770	\$ 2,473	\$ 4,723	\$ 3,823	(900)	-23.54%	
Operations	\$ 448,328	\$ 443,114	\$ 562,608	\$ 561,940	\$ 589,768	27,828	4.72%	
Federal & State Grants	\$ 276,125	\$ 293,969	\$ 161,825	\$ 207,395	\$ 171,019	(36,376)	-21.27%	
Indirect	\$ 306,489	\$ 767,725	\$ 400,101	\$ 375,120	\$ 400,595	25,475	6.36%	
Total	\$ 6,987,540	\$ 7,471,083	\$ 8,010,238	\$ 7,528,147	\$ 8,708,815	1,180,668	13.56%	
Revenue								
Foundation Allowance	\$ 663,549	\$ 668,957	\$ 689,854	\$ 689,854	\$ 704,302	14,448	2.05%	
Sec 51 Categorical	\$ 1,512,474	\$ 1,845,168	\$ 2,093,260	\$ 2,023,162	\$ 2,056,064	32,902	1.60%	
MPERS UAAL	\$ 665,065	\$ 1,045,530	\$ 898,092	\$ 829,195	\$ 1,018,820	189,625	18.61%	
Section 53	\$ 185,808	\$ 152,103	\$ 151,002	\$ 49,464	\$ 101,290	51,826	51.17%	
Act 18	\$ 3,489,971	\$ 3,440,037	\$ 3,625,216	\$ 3,495,261	\$ 3,892,005	396,744	10.19%	
Federal & State Grants	\$ 276,125	\$ 293,969	\$ 161,825	\$ 212,015	\$ 173,382	(38,633)	-22.28%	
Enhancement millage	\$ 19,568	\$ 19,912	\$ 20,331	\$ 21,461	\$ 22,692	1,231	5.42%	
Other Local Revenue	\$ 6,742	\$ 25,884	\$ 26,168	\$ 36,502	\$ 32,202	(4,300)	-13.35%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 6,819,302	\$ 7,491,560	\$ 7,665,748	\$ 7,356,914	\$ 8,000,757	643,843	8.05%	
Excess Cost	\$ 168,238	\$ (20,477)	\$ 344,490	\$ 171,233	\$ 708,058	536,825	75.82%	
Billable Days	16,476	13,705	15,327	16,271	16,271	-	0.00%	
Tuition Rate	\$10.21	-\$1.49	\$22.48	\$10.52	\$43.52	33	75.82%	

Early Childhood

Early Childhood Center							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg
Pupil FTE	46.00	30.09	14.40	14.40	13.04	(1)	-10.43%
Staffing							
Professionals	0.54	1.00	1.00	1.00	1.00	-	0.00%
Secretary	-	-	0.60	0.60	0.60	-	0.00%
Instructional	4.00	3.00	4.00	4.00	4.00	-	0.00%
Instructional Aides	7.00	3.00	4.00	4.00	4.00	-	0.00%
Other Professional	8.00	4.60	2.90	2.90	2.90	-	0.00%
Total	19.54	11.60	12.50	12.50	12.50	-	0.00%
Expense							
Salaries	\$ 1,166,903	\$ 746,620	\$ 808,831	\$ 815,365	\$ 857,160	41,795	4.88%
Benefits	\$ 950,307	\$ 583,022	\$ 634,622	\$ 624,831	\$ 647,297	22,466	3.47%
Purchase Services	\$ 41,033	\$ 40,159	\$ 41,242	\$ 43,639	\$ 43,281	(358)	-0.83%
Supplies	\$ 21,246	\$ 21,187	\$ 20,378	\$ 20,388	\$ 20,228	(160)	-0.79%
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Capital	\$ 783	\$ 1,057	\$ 1,250	\$ 1,385	\$ 1,250	(135)	-10.80%
Operations	\$ 166,814	\$ 93,273	\$ 71,944	\$ 69,744	\$ 66,444	(3,300)	-4.97%
Federal & State Grants	\$ 77,992	\$ 73,618	\$ 39,944	\$ 41,003	\$ 40,971	(32)	-0.08%
Indirect	\$ 111,249	\$ 178,542	\$ 85,077	\$ 84,765	\$ 80,842	(3,923)	-4.85%
Total	\$ 2,536,327	\$ 1,737,478	\$ 1,703,288	\$ 1,701,120	\$ 1,757,473	56,353	3.21%
Revenue							
Foundation Allowance	\$ 400,200	\$ 275,324	\$ 138,355	\$ 138,355	\$ 128,431	(9,924)	-7.73%
Sec 51 Categorical	\$ 544,835	\$ 406,209	\$ 472,623	\$ 492,309	\$ 444,160	(48,149)	-10.84%
MPSERS UAAL	\$ 237,269	\$ 237,960	\$ 199,105	\$ 198,474	\$ 214,526	16,052	7.48%
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Act 18	\$ 1,203,869	\$ 735,017	\$ 770,413	\$ 779,327	\$ 776,991	(2,336)	-0.30%
Federal & State Grants	\$ 77,992	\$ 73,618	\$ 39,944	\$ 42,047	\$ 41,448	(599)	-1.45%
Enhancement millage	\$ 11,802	\$ 8,195	\$ 4,078	\$ 4,304	\$ 4,138	(166)	-4.01%
Other Local Revenue	\$ 6,829	\$ 24,957	\$ 26,178	\$ 36,566	\$ 32,187	(4,379)	-13.60%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 2,482,796	\$ 1,761,280	\$ 1,650,696	\$ 1,691,382	\$ 1,641,881	(49,501)	-3.01%
Excess Cost	\$ 53,531	\$ (23,802)	\$ 52,592	\$ 9,738	\$ 115,592	105,854	91.58%
Billable Days	7,938	5,986	2,719	3,071	3,071	-	0.00%
Tuition Rate	\$6.74	-\$3.98	\$19.34	\$3.17	\$37.64	34	91.58%

Early On

Early-On Kent ISD							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg
Pupil FTE	216.80	190.00	101.00	133.60	133.60	-	0.00%
Staffing							
Professionals	-	-	-	-	-	-	#DIV/0!
Secretary	2.00	2.00	2.00	2.00	2.00	-	0.00%
Instructional	1.00	2.00	2.00	2.00	2.00	-	0.00%
Instructional Aides	-	-	-	-	-	-	#DIV/0!
Other Professional	57.50	60.80	60.90	60.90	60.90	-	0.00%
Total	60.50	64.80	64.90	64.90	64.90	-	0.00%
Expense							
Salaries	\$ 3,972,404	\$ 4,367,420	\$ 4,710,468	\$ 4,692,844	\$ 5,124,356	431,512	8.42%
Benefits	\$ 2,959,227	\$ 3,194,500	\$ 3,636,876	\$ 3,578,967	\$ 3,901,033	322,066	8.26%
Purchase Services	\$ 120,220	\$ 157,099	\$ 130,112	\$ 153,849	\$ 155,512	1,663	1.07%
Supplies	\$ 32,013	\$ 40,773	\$ 29,850	\$ 29,850	\$ 29,850	-	0.00%
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Capital	\$ 684	\$ 2,522	\$ 2,100	\$ 1,800	\$ 1,800	-	0.00%
Operations	\$ 136,348	\$ 149,940	\$ 166,517	\$ 167,227	\$ 167,879	652	0.39%
Federal & State Grants	\$ 477,909	\$ 571,433	\$ 746,052	\$ 747,152	\$ 658,011	(89,141)	-13.55%
Indirect	\$ 353,178	\$ 971,623	\$ 495,358	\$ 491,471	\$ 484,021	(7,450)	-1.54%
Total	\$ 8,051,983	\$ 9,455,310	\$ 9,917,333	\$ 9,863,160	\$ 10,522,462	659,302	6.27%
Revenue							
Foundation Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Sec 51 Categorical	\$ 2,005,030	\$ 2,642,875	\$ 2,891,748	\$ 2,949,142	\$ 2,758,942	(190,200)	-6.89%
MPSERS UAAL	\$ 807,719	\$ 1,391,966	\$ 1,159,547	\$ 1,142,319	\$ 1,282,499	140,180	10.93%
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Act 18	\$ 4,455,150	\$ 4,900,832	\$ 4,698,882	\$ 4,641,559	\$ 4,804,311	162,752	3.39%
Federal & State Grants	\$ 477,909	\$ 571,433	\$ 746,052	\$ 753,205	\$ 660,866	(92,339)	-13.97%
Enhancement millage	\$ 9,170	\$ 9,734	\$ 10,120	\$ 10,683	\$ 11,341	658	5.80%
Other Local Revenue	\$ 7,432	\$ 25,960	\$ 26,948	\$ 37,282	\$ 32,982	(4,300)	-13.04%
Operations Fund Modification	\$ 73,632	\$ 80,972	\$ 89,924	\$ 90,308	\$ 90,660	352	0.39%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 7,836,042	\$ 9,623,772	\$ 9,623,221	\$ 9,624,498	\$ 9,641,601	17,103	0.18%
Excess Cost	\$ 215,941	\$ (168,462)	\$ 294,112	\$ 238,662	\$ 880,861	642,199	72.91%
Billable Units	1,466	1,272	919	1,031	1,031	-	0.00%
Tuition Rate	\$147.32	-\$132.48	\$320.17	\$231.53	\$854.54	623	72.91%

Hearing Impaired

Kent ISD Total Communications (Oral Deaf and DHH Combined)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance	% chg	
Pupil FTE	47.41	34.56	38.89	38.89	39.57	1	1.72%	
Staffing								
Professionals	2.00	1.00	2.00	2.00	2.00	-	0.00%	
Secretary	1.00	1.00	1.00	1.00	1.00	-	0.00%	
Instructional	12.00	11.00	12.00	12.00	12.00	-	0.00%	
Instructional Aides	11.00	10.20	10.50	10.50	10.50	-	0.00%	
Other Professional	29.65	29.60	33.90	35.10	35.10	-	0.00%	
Total	55.65	52.80	59.40	60.60	60.60	-	0.00%	
Expense								
Salaries	\$ 2,673,368	\$ 2,803,930	\$ 3,336,411	\$ 3,325,653	\$ 3,546,395	220,742	6.22%	
Benefits	\$ 2,233,854	\$ 2,284,359	\$ 2,811,864	\$ 2,788,613	\$ 2,976,386	187,773	6.31%	
Purchase Services	\$ 58,312	\$ 100,642	\$ 99,110	\$ 121,641	\$ 111,241	(10,400)	-9.35%	
Supplies	\$ 102,928	\$ 102,935	\$ 112,969	\$ 131,591	\$ 128,619	(2,972)	-2.31%	
Transportation	\$ -	\$ 306	\$ 700	\$ 1,700	\$ 1,700	-	0.00%	
Capital	\$ 3,325	\$ 4,520	\$ 4,887	\$ 6,412	\$ 6,192	(220)	-3.55%	
Operations	\$ 78,604	\$ 61,032	\$ 59,114	\$ 61,700	\$ 61,500	(200)	-0.33%	
Federal & State Grants	\$ 445,835	\$ 304,911	\$ 419,328	\$ 419,329	\$ 419,884	555	0.13%	
Indirect	\$ 530,539	\$ 689,624	\$ 663,939	\$ 749,041	\$ 710,870	(38,171)	-5.37%	
Total	\$ 6,127,365	\$ 6,352,319	\$ 7,508,322	\$ 7,605,680	\$ 7,962,787	357,107	4.48%	
Revenue								
Foundation Allowance	\$ 412,467	\$ 316,225	\$ 373,655	\$ 373,655	\$ 389,725	16,070	4.12%	
Sec 51 Categorical	\$ 1,394,842	\$ 1,632,688	\$ 2,031,812	\$ 2,203,991	\$ 2,000,638	(203,353)	-10.16%	
MPSERS UAAL	\$ 543,582	\$ 893,656	\$ 821,304	\$ 809,520	\$ 867,575	78,055	8.79%	
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Act 18	\$ 2,017,200	\$ 3,186,869	\$ 3,349,363	\$ 3,570,627	\$ 3,571,030	403	0.01%	
Federal & State Grants	\$ 445,835	\$ 304,911	\$ 419,328	\$ 420,807	\$ 420,558	(249)	-0.06%	
Enhancement millage	\$ 12,164	\$ 3,413	\$ 11,012	\$ 11,624	\$ 12,556	932	7.42%	
Other Local Revenue	\$ 6,753	\$ 33,507	\$ 26,304	\$ 36,531	\$ 32,186	(4,345)	-13.50%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 4,832,843	\$ 6,377,269	\$ 7,032,778	\$ 7,426,755	\$ 7,314,268	(112,487)	-1.54%	
Excess Cost	\$ 1,294,522	\$ (24,950)	\$ 475,544	\$ 178,925	\$ 648,519	469,594	72.41%	
Billable Days	18,407	16,661	16,633	16,419	16,419	-	0.00%	
Billable Days - Non-Resident								
Tuition for Teacher Consultants	\$ 23,836.74	\$ (10,636.93)	\$ 44,389.57	\$ 20,808.10	\$ 89,255.84	68,448	76.69%	
Tuition for Audiologist Tech	\$ 6,372.85	\$ (2,922.51)	\$ 13,042.76	\$ 6,536.94	\$ 23,981.06	17,444	72.74%	
Tuition Rate	\$68.69	-\$0.68	\$25.14	\$9.23	\$32.60	23	71.68%	

Excess Cost History

The 10-year history of excess cost for center programs is provided below, including the amended budget for 2023-24 and proposed budget for 2024-25.

Center Program Financial History										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	April Budget	Budget
Pupil FTE	1,087.13	1,013.39	968.29	892.18	965.10	923.68	883.40	915.05	893.95	896.77
Excess Cost before Tot Comm.	\$6,930,406	\$5,548,246	\$3,689,619	\$1,160,963	\$3,537,521	\$2,604,563	\$1,051,286	(\$267,098)	\$1,068,411	\$4,774,729
Total Communication Excess Cost	\$1,275,575	\$1,468,490	\$1,438,704	\$1,047,137	\$1,178,508	\$1,368,279	\$1,294,522	(\$5,584)	\$129,074	\$449,651
Total Excess Cost	\$8,205,981	\$7,016,736	\$5,128,323	\$2,208,100	\$4,716,029	\$3,972,842	\$2,345,808	(\$272,682)	\$1,197,485	\$5,224,380

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	166,908	270,146	243,910	-9.71%
State sources	30,019,468	32,354,120	33,302,236	2.93%
Federal sources	1,567,931	1,660,969	1,563,821	-5.85%
Interdistrict	-	986,969	5,321,210	439.15%
Total revenues	31,754,307	35,272,204	40,431,177	14.63%
Expenditures:				
Instruction:				
Student instruc & added needs	30,926,840	32,394,928	37,036,385	14.33%
Supporting services:				
Pupil services	19,245,273	20,835,664	22,571,538	8.33%
Instructional staff	3,588,104	4,837,711	5,119,507	5.82%
General administration	-	-	-	-
School administration	133,022	162,005	171,199	5.68%
Business services	1,357	5,090	5,307	4.26%
Operation and maintenance	3,449,808	4,204,147	4,401,702	4.70%
Transportation services	64,183	144,400	126,900	-12.12%
Central services	47,563	59,209	58,375	-1.41%
Other services	298,219	161,623	150,200	-7.07%
Community services	-	-	-	-
Interdistrict transactions	-	18,408	18,408	0.00%
Capital outlay	-	-	-	-
Debt service	94,855	94,855	-	-
Total expenditures	57,849,224	62,918,040	69,659,521	10.71%
Revenue over (under) expenditures	(26,094,917)	(27,645,836)	(29,228,344)	5.72%
Other financing sources (uses)				
Transfer in	26,856,906	27,862,483	29,749,169	6.77%
Transfer out	(502,524)	(476,113)	(520,825)	9.39%
Total other financing uses	26,354,382	27,386,370	29,228,344	6.73%
Net change in fund balances	259,466	(259,466)	-	
Ending Year Fund Balance	259,466	-	-	-

BUDGET NARRATIVE & DETAIL

CAREER TECHNICAL EDUCATION FUND

The Career Technical Education Fund supports the operations of the Career Technical Center, Launch U early/middle college program and career readiness program. Thirty programs at the Center and satellite locations serve over 2,000 students from throughout the county.

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 (18.2%) and federal sources (4.2%), (primarily Perkins Grant) are the next largest sources of revenue. The CTE Fund levies .9472 mills.

The proposed budget for 2024-25 is \$36.7 million, representing 9.0% of the total Kent ISD budget of \$409 million. Proposed revenues for 2023-24 are \$38.9 million. After factoring in transfers in and out of the fund, the budgeted surplus for 2024-25 is \$2,634,866. For the current year (2023-24) the projected surplus is \$4,167,632. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$22,712,068 or 61.9% 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.

Career Technical Education Fund Budget History				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$34,370,976	\$38,469,572	\$41,953,157	\$42,720,496
Total Expenses	<u>\$33,098,313</u>	<u>\$36,680,403</u>	<u>\$37,785,525</u>	<u>\$40,085,630</u>
Net Surplus/(Deficit)	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866
Grant Funded Budget				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$2,009,027	\$2,211,099	\$2,361,804	\$1,682,498
Total Expenses	<u>\$2,009,027</u>	<u>\$2,211,099</u>	<u>\$2,361,804</u>	<u>\$1,682,498</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
Non- Grant Funded Budget				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$32,361,949	\$36,258,473	\$39,591,353	\$41,037,998
Total Expenses	<u>\$31,089,286</u>	<u>\$34,469,304</u>	<u>\$35,423,721</u>	<u>\$38,403,132</u>
Net Surplus/(Deficit)	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866

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 \$11.4 million from 2014-15 to 2022-23. The amended 2023-24 and proposed 2024-25 budgets continue the trend with surpluses in each year. If taxable values continue to expand in Kent County, the fund will continue to maintain a strong structural surplus. Having a larger fund balance will allow the fund to support a portion of building renovations at the main campus, and we anticipate transfers to the capital projects fund in the future. In addition, our new Career Prep 2030 initiative brings the promise of expanded CTE opportunities for Kent county students, and as regional programming has started and will expand, the fund will have the means to support building acquisitions or leases to accommodate potential regional facility needs.

Career Technical Education Grant Detail

Approximately \$1.7 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: \$1,649,637

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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Property Tax Collections	\$22,910,421	\$24,505,422	\$26,440,500	\$28,518,300
State Retirement Offset Funding	\$2,245,916	\$3,540,489	\$3,019,629	\$3,470,989
State Section 61a	\$1,831,535	\$2,083,737	\$1,950,440	\$2,112,592
State Section 61b Early Middle College	\$482,675	\$534,680	\$580,111	\$580,111
State Personal Property Tax Reimbursement	\$389,555	\$403,307	\$458,069	\$476,400
Merchandise Sales	\$136,012	\$179,023	\$129,700	\$138,500
Lease of Building Space	\$137,218	\$128,159	\$80,724	\$83,150
KCTC Tuition	\$163,081	\$313,261	\$320,127	\$256,500
Other Taxes, Penalties & Interest	\$199,272	\$85,314	\$216,400	\$216,400
State Renaissance Zone Payments	\$64,375	\$56,912	\$51,410	\$51,410
Investment Earnings	\$39,350	\$774,736	\$1,222,000	\$1,053,200
Sale of Residential Construction Homes	\$324,059	\$0	\$385,674	\$0
State Section 26d Brownfield	\$0	\$288,126	\$316,369	\$332,187

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				
	2021-22 Actual	2022-23 Amended	2023-24 Amended	2024-25 Proposed Budget
Transfer in from Special Education Fund	\$1,818,241	\$1,779,755	\$2,318,000	\$2,535,700
Transfer in from General Fund	\$524,876	\$544,716	\$623,400	\$676,800
Transfer in from Cooperative Fund	\$92,520	\$313,800	\$380,600	\$413,200
Transfer in from Center Programs	\$160,000	\$225,000	\$225,000	\$225,000

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

Career Technical Education Fund Programs & Services				
	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Student Programs	\$11,426,067	\$11,795,130	\$13,288,645	\$13,884,464
Custodial & Maintenance, Utilities, Risk Mgmt.	\$4,290,568	\$4,517,590	\$4,751,256	\$4,929,527
CTE Administrative & Support Services	\$2,425,812	\$3,333,460	\$5,124,088	\$4,070,659
Capital Outlay	\$2,137,705	\$1,191,459	\$2,687,494	\$3,196,472
Information Technology	\$1,794,836	\$2,217,759	\$2,709,784	\$2,817,053
Data Warehouse	\$1,213,416	\$1,349,250	\$1,719,381	\$1,988,772
Career Readiness	\$868,205	\$992,048	\$859,172	\$1,151,090
Work Based Learning	\$0	\$342,513	\$545,137	\$830,138
Powerschool	\$499,384	\$565,143	\$623,093	\$655,850
Security	\$364,300	\$458,110	\$396,004	\$423,672
Business Office	\$0	\$97,680	\$388,679	\$439,187
Launch U	\$271,672	\$352,332	\$432,108	\$466,534
Career Prep 2030	\$565,248	\$347,551	\$322,181	\$333,801
Educational Technology	\$251,299	\$302,652	\$317,666	\$317,666
Dual Enrollment	\$230,526	\$225,000	\$275,000	\$275,000
Human Resources/Additional Pay	\$19,270	\$481,407	\$225,718	\$271,368

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:

Transfers to Other Funds				
	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Transfer to General Fund	\$3,196,019	\$3,709,650	\$2,856,796	\$2,998,390
Transfer to Cooperative Fund	\$450,000	\$406,333	\$410,000	\$418,000
Transfer to General Capital Projects Fund	\$236,667	\$0	\$0	\$0
Transfer to CTE Capital Projects Fund	\$0	\$1,000,000	\$0	\$0

Fund Balance Analysis

The proposed 2024-25 CTE fund budget projects an ending fund balance of \$22,712,068 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended 2022-23</u>	<u>Proposed 2023-24</u>	<u>Proposed 2023-24</u>
Ending Fund Balance	\$11,000,547	\$12,847,739	\$14,120,402	\$15,909,570	\$20,077,202	\$22,712,068
Change in Fund Balance	\$585,795	\$1,847,192	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866

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, 2025:

Committed:	\$6,000,000	(16.4% of expenditures)
Uncommitted:	<u>\$16,712,068</u>	(45.5% of expenditures)
Total:	\$22,712,068	

Use of Committed Funds:

Career Tech Education facility needs	\$3,000,000
Other Capital Needs	\$3,000,000

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	26,115,427	28,901,216	29,936,057	3.58%
State sources	7,171,883	6,549,886	7,063,054	7.83%
Federal sources	2,027,746	2,186,163	1,649,637	-24.54%
Interdistrict	128,251	191,958	221,048	15.15%
Total revenues	35,443,307	37,829,223	38,869,796	2.75%
Expenditures:				
Instruction:				
Student instruc & added needs	14,526,638	14,869,748	14,574,040	-1.99%
Adult continuing ed	-	-	-	-
Supporting services:				
Pupil services	1,733,459	1,723,925	1,957,918	13.57%
Instructional staff	2,749,730	2,898,294	2,858,754	-1.36%
General administration	44,281	58,500	54,000	-7.69%
School administration	1,260,937	1,619,594	1,813,305	11.96%
Business services	171,323	505,006	588,730	16.58%
Operation and maintenance	5,105,171	5,762,221	7,995,966	38.77%
Transportation services	178,670	151,403	96,800	-36.06%
Central services	4,902,830	5,407,451	5,956,383	10.15%
Other services	8,423	6,528	11,210	71.72%
Community services	-	-	-	-
Interdistrict transactions	235,347	268,000	248,000	-7.46%
Capital outlay	141,059	826,055	275,000	-66.71%
Debt service	506,552	422,004	239,134	-43.33%
Total expenditures	31,564,420	34,518,729	36,669,240	6.23%
Revenue over (under) expenditures	3,878,887	3,310,494	2,200,556	-33.53%
Other financing sources (uses)				
Sale of capital assets	20,768	3,672	-	-
Other financing sources	66,331	472,237	-	-
Prior period adjustment	-	-	-	-
Transfer in	2,939,166	3,648,025	3,850,700	5.56%
Transfer out	(5,115,983)	(3,266,796)	(3,416,390)	4.58%
Total other financing uses	(2,089,718)	857,138	434,310	-49.33%
Net change in fund balances	1,789,169	4,167,632	2,634,866	
Ending Year Fund Balance	15,909,570	20,077,202	22,712,068	13.12%

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 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 2024-25 is \$6.4 million. Proposed revenues for 2024-25 are \$5.8 million. If projections hold true, the budgeted deficit for 2024-25 will be \$548,954. For the current year (2023-24) the projected deficit is \$142,768. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$2,133,647 or 35.6% of annual expenditures.

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

Cooperative Fund Budget History				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$5,323,663	\$5,873,390	\$5,695,793	\$5,863,516
Total Expenses	<u>\$5,034,879</u>	<u>\$5,948,898</u>	<u>\$5,838,561</u>	<u>\$6,412,470</u>
Net Surplus/(Deficit)	\$288,784	(\$75,508)	(\$142,768)	(\$548,954)

Trend Analysis

The Cooperative Fund has had a structural surplus from 2016-17 to 2021-22, but used a small amount of fund balance in 2022-23 and projects to in 2023-24 and 2024-25. 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. The structural deficit is being driven by ongoing finances of MySchool at Kent, which has transitioned from a positive to a negative structural balance, and needs to be reviewed to bring the program back into structural balance.

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				
	2021-22	2022-23	2023-24	2024-25
	Actual	Amended	Amended	Proposed Budget
My School at Kent Tuition (Local Districts)	\$1,878,464	\$2,021,002	\$1,900,000	\$1,900,000
Kent Innovation High Tuition (Local Districts)	\$256,866	\$105,685	\$0	\$0
Payment from Local Districts for Technology Services	\$951,073	\$926,360	\$982,635	\$1,049,314
State Retirement Offset Funding	\$422,149	\$648,621	\$613,432	\$717,882
Payment from Local Districts for School News Network	\$118,404	\$124,476	\$124,476	\$124,476
Payment from Local Districts for Data Warehouse	\$119,948	\$121,406	\$120,902	\$120,902
Payment from Local Districts for Business Services	\$107,692	\$123,907	\$128,361	\$137,718
Payment from Local Districts for Wide Area Network	\$156,212	\$155,528	\$150,000	\$150,000
Payment from Local Districts for Security Services	\$0	\$0	\$102,000	\$111,600
Advertising for School News Network	\$0	\$66,550	\$60,000	\$60,000
My School at Kent Tuition (Out of county/summer school)	\$289,250	\$281,102	\$250,800	\$246,200
Transfers in from Other Funds				
	2021-22	2022-23	2023-24	2024-25
	Actual	Amended	Amended	Proposed Budget
Transfer in from Career Tech Fund (KIH)	\$250,000	\$0	\$0	\$0
Transfer in from Career Tech Fund (My School at Kent)	\$100,000	\$300,000	\$300,000	\$300,000
Transfer in from General Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from Special Education Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from Career Tech Education Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from General Fund (KIH)	\$0	\$0	\$0	\$0
Transfer in from General Fund (School News Network)	\$203,000	\$148,000	\$250,000	\$370,000
Transfer in from General Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000
Transfer in from Special Education Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000
Transfer in from Career Tech Education Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000

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

Cooperative Fund Programs & Services				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Bdg
Kent Innovation High	\$463,494	\$383,604	\$951	\$0
My School at Kent	\$2,176,826	\$2,445,693	\$2,690,563	\$3,102,016
Technology Services provided to Local Districts	\$1,434,129	\$1,320,761	\$1,436,990	\$1,490,748
School News Network	\$324,531	\$373,546	\$581,447	\$727,286
Business Services provided to Local Districts	\$233,270	\$252,632	\$283,268	\$334,669
Security Services provided to Local Districts	\$0	\$0	\$131,724	\$143,986
Wide Area Network	\$136,101	\$185,906	\$220,718	\$188,800
Data Warehouse Svcs provided to Local Districts	\$220,000	\$0	\$0	\$0

Fund Balance Analysis

The proposed 2024-25 cooperative fund budget results in an ending fund balance of \$2,133,647 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Amended 2023-24</u>	<u>Proposed 2024-25</u>
Ending Fund Balance	\$2,478,399	\$2,612,093	\$2,900,877	\$2,825,369	\$2,682,601	\$2,133,647
Change in Fund Balance	\$296,482	\$133,694	\$288,784	(\$75,508)	(\$142,768)	(\$548,594)

Three Year Trend Analysis COOPERATIVE EDUCATION

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	920,491	596,463	428,500	-28.16%
State sources	648,621	613,432	717,882	17.03%
Federal sources	64,954	-	-	-
Interdistrict	3,472,325	3,588,898	3,674,534	2.39%
Total revenues	5,106,391	4,798,793	4,820,916	0.46%
Expenditures:				
Instruction:				
Basic programs	2,287,534	1,888,029	2,116,514	12.10%
Supporting services:				
Pupil services	500,538	521,505	548,664	5.21%
Instructional staff	19,897	18,479	18,748	1.46%
School administration	273,128	251,924	408,640	62.21%
Business services	256,415	291,543	342,934	17.63%
Operation and maintenance	5,358	136,724	149,986	9.70%
Transportation services	879	200	200	0.00%
Central services	1,880,914	2,242,432	2,410,584	7.50%
Other services	10,435	6,100	3,000	-50.82%
Total expenditures	5,235,098	5,356,936	5,999,270	11.99%
Revenue over (under) expenditures	(128,707)	(558,143)	(1,178,354)	111.12%
Other financing sources (uses)				
Transfer in	766,999	897,000	1,042,600	16.23%
Transfer out	(713,800)	(481,625)	(413,200)	-14.21%
Total other financing uses	53,199	415,375	629,400	51.53%
Net change in fund balances	(75,508)	(142,768)	(548,954)	
Ending Year Fund Balance	2,825,369	2,682,601	2,133,647	-20.46%

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 \$3.3 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 2024-25 the proposed budget includes \$3 million in contributions, \$1.5 million from the general fund and \$1,500,000 from the CTE capital projects fund to finance renovations at the ESC building.

General Capital Project Fund History					
	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Amended</u>	2024-25 <u>Proposed Bdg</u>
Total Revenues	\$1,200,630	\$1,376,505	\$151,587	\$2,093,340	\$3,036,200
Total Expenses	\$926,289	\$713,727	\$873,382	\$1,332,704	\$2,629,310
Net Surplus/(Deficit)	\$274,341	\$662,778	(\$721,795)	\$760,636	\$406,890
Ending Fund Balance	\$1,040,071	\$1,702,849	\$981,054	\$1,741,690	\$2,148,580

Over the last four 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 2024-25 we plan to begin a approximately \$6 million of renovations at the ESC building to accommodate employee growth as well as begin upgrades of public address systems and security cameras.

General Capital Project Fund programs					
	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Amended</u>	2024-25 <u>Proposed Bdg</u>
Wide Area Network Project	\$798,705	\$384,416	\$56,744	\$0	\$0
Educ. Services Center Office Reconfiguration	\$0	\$0	\$20,403	\$540,000	\$2,500,000
Network & Application Equipment	\$0	\$0	\$0	\$665,199	\$61,832
South Godwin improvements for GSRP	\$0	\$0	\$0	\$27,000	\$0
Kent Collaboration Center Furniture	\$127,775	\$0	\$0	\$0	\$0
Disaster Recovery System	\$0	\$0	\$133,061	\$0	\$0
Parking Lot #9 replacement	\$0	\$322,701	\$210,969	\$0	\$0
Data Storage Servers	\$0	\$0	\$440,249	\$0	\$0
Public Address System upgrades	\$0	\$0	\$0	\$32,667	\$27,478

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					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
Total Revenues	\$2,669,510	\$2,767,960	\$7,038,107	\$9,025,408	\$4,662,170
Total Expenses	\$821,992	\$1,712,488	\$6,238,034	\$9,894,022	\$5,684,154
Net Surplus/(Deficit)	\$1,847,518	\$1,055,472	\$800,073	(\$868,614)	(\$1,021,984)
Ending Fund Balance	\$1,919,805	\$2,975,277	\$3,775,350	\$2,906,736	\$1,884,752

In 2024-25, major projects include renovations at Lincoln Developmental Center, replacement of the Mayfield parking lot, Empower U South (Wyoming) office renovations, upgraded public address systems and security cameras as well as redundant wide area network access to Lincoln School and Pine Grove.

Special Education Capital Project Fund programs					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
New Equip/Furniture	\$185,399	\$160,443	\$979,564	\$209,263	\$100,000
New Equip/Furn Non-Depr	\$158,517	\$0	\$0	\$0	\$0
New Center Program Laptops	\$0	\$0	\$175,327	\$0	\$0
Lincoln School	\$265,279	\$51,683	\$23,727	\$275,000	\$0
Lincoln Cooling Tower	\$0	\$53,220	\$450,769	\$1,852	\$0
Lincoln Cell Service Repeater	\$0	\$165,400	\$0	\$0	\$0
Lincoln Developmental Center	\$26,027	\$143,085	\$112,732	\$465,957	\$2,500,000
Building - Pine Grove	\$0	\$84,003	\$23,875	\$88,400	\$0
Building - Oakleigh	\$6,156	\$60,407	\$40,432	\$825,353	\$0
Building - Mayfield	\$0	\$28,405	\$75,000	\$560,000	\$20,000
Building - KEC Beltline	\$0	\$0	\$92,548	\$69,648	\$0
South Godwin Renovations	\$0	\$0	\$191,125	\$292,445	\$0
Northview DHH Program	\$0	\$0	\$36,104	\$0	\$0
Empower U North (Sparta)	\$0	\$0	\$702,866	\$4,009,995	\$50,000
Empower U South (Wyoming)	\$0	\$0	\$2,282,299	\$842,640	\$400,000
Kent Collaboration Center Furniture	\$178,434	\$0	\$0	\$0	\$0
Lincoln Parking Lots	\$0	\$473,659	\$0	\$0	\$0
Ident-a-Kid Software	\$0	\$17,290	\$30,000	\$0	\$0
Lincoln Sensory Garden	\$0	\$0	\$17,986	\$300,000	\$100,000
Mayfield Parking Lot	\$0	\$0	\$6,148	\$300,000	\$550,000
PA System upgrade	\$0	\$0	\$0	\$100,558	\$399,565
Security Camera upgrade	\$0	\$0	\$0	\$0	\$266,811
Wide Area Network upgrade (Lincoln/Pine Grove)	\$0	\$0	\$0	\$0	\$210,398
Others/Holding Account	\$0	\$0	\$0	\$781,648	\$1,033,900

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					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
Total Revenues	\$2,638,490	\$2,755,059	\$4,243,643	\$3,459,282	\$3,641,870
Total Expenses	<u>\$209,790</u>	<u>\$742,645</u>	<u>\$7,275,850</u>	<u>\$4,170,636</u>	<u>\$3,457,675</u>
Net Surplus/(Deficit)	\$2,428,700	\$2,012,414	(\$3,032,207)	(\$711,354)	\$184,195
Ending Fund Balance	\$4,409,965	\$6,422,379	\$3,390,172	\$2,678,818	\$2,863,013

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 multi-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. Projects budgeted for 2024-25 include the public address and security camera upgrades and renovating the previous Kent Innovation High area to accommodate MySchool at Kent and Launch U.

Career Technical Education Capital Project Fund programs					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
KTC Welding	\$57,145	\$0	\$0	\$0	\$0
KCTC E-Wing Roof	\$0	\$182,581	\$0	\$0	\$0
KCTC B-Wing Renovations	\$91,353	\$0	\$0	\$0	\$0
KCTC Parking Lot 5	\$4,325	\$39,752	\$0	\$0	\$0
KCTC Parking Lot 2	\$198	\$82,298	\$152,277	\$0	\$0
Maintenance Building Roof	\$0	\$4,850	\$408,307	\$63,412	\$0
Secondary Renovations - Phase 1 (Adv Manu/Culinary/Marketing)	\$23,707	\$428,272	\$6,377,664	\$438,156	\$0
Secondary Renovations - Phase 2 (MySchool/Launch U)	\$0	\$466,733	\$304,769	\$2,500,000	\$730,000
Public Address Upgrades	\$0	\$0	\$0	\$276,605	\$602,832
Security Camera Upgrades	\$0	\$0	\$0	\$0	\$128,103
Others/Holding Account	\$9,956	\$3,080	\$0	\$440,000	\$450,000

Three Year Trend Analysis
GENERAL EDUCATION CAPITAL PROJECTS

Year ending:	2022-23 Actual	2023-24 Apr Amend	2024-25 Original	% chg
Revenue:				
Local sources	41,852	57,000	36,200	-36.49%
Total revenues	<u>41,852</u>	<u>57,000</u>	<u>36,200</u>	-36.49%
Expenditures:				
Capital outlay	873,382	1,293,166	2,629,310	103.32%
Total expenditures	<u>873,382</u>	<u>1,293,166</u>	<u>2,629,310</u>	103.32%
Revenue over (under) expenditures	(831,530)	(1,236,166)	(2,593,110)	109.77%
Other financing sources (uses)				
Transfer in	109,735	2,036,340	3,000,000	47.32%
Transfer out	-	(39,538)	-	-
Total other financing uses	<u>109,735</u>	<u>1,996,802</u>	<u>3,000,000</u>	50.24%
Net change in fund balances	(721,795)	760,636	406,890	
Ending Year Fund Balance	981,054	1,741,690	2,148,580	23.36%

Three Year Trend Analysis
SPECIAL EDUCATION CAPITAL PROJECTS

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	3,044,766	3,388,400	3,560,700	5.08%
State sources	87,164	97,470	101,470	4.10%
Total revenues	3,131,930	3,485,870	3,662,170	5.06%
Expenditures:				
Business Services	-	-	-	-
Capital outlay	6,150,121	9,591,419	5,684,154	-40.74%
Total expenditures	6,150,121	9,591,419	5,684,154	-40.74%
Revenue over (under) expenditures	(3,018,191)	(6,105,549)	(2,021,984)	-66.88%
Other financing sources (uses)				
Transfer in	3,906,177	5,539,538	1,000,000	-81.95%
Transfer out	(87,913)	(302,603)	-	-
Total other financing uses	3,818,264	5,236,935	1,000,000	-80.90%
Net change in fund balances	800,073	(868,614)	(1,021,984)	
Ending Year Fund Balance	3,775,350	2,906,736	1,884,752	-35.16%

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION CAPITAL PROJECTS

	Year ending:	2022-23	2023-24	2024-25	
		Actual	Apr Amend	Original	% chg
Revenue:					
Local sources		3,156,479	3,361,812	3,540,400	5.31%
State sources		87,164	97,470	101,470	4.10%
Total revenues		3,243,643	3,459,282	3,641,870	5.28%
Expenditures:					
Capital outlay		7,254,028	4,019,120	1,957,675	-51.29%
Total expenditures		7,254,028	4,019,120	1,957,675	-51.29%
Revenue over (under) expenditures		(4,010,385)	(559,838)	1,684,195	-400.84%
Other financing sources (uses)					
Transfer in		1,000,000	-	-	-
Transfer out		(21,822)	(151,516)	(1,500,000)	889.99%
Total other financing uses		978,178	(151,516)	(1,500,000)	889.99%
Net change in fund balances		(3,032,207)	(711,354)	184,195	
Ending Year Fund Balance		3,390,172	2,678,818	2,863,013	6.88%

April 22, 2024

TO: Kent ISD Superintendents

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

RE: Kent ISD 2024-25 Budget Projections

Process:

Please find enclosed the Kent ISD operational budgets for 2024-25. 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, 2024.

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 13 and our Board is scheduled to vote on adoption of the budgets on June 17, 2024.

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 _____, 2024, 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, 2024.

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:

Nays:

Resolution 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 of Education at a _____ meeting held on _____ 2024, 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

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 _____, 2024, 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 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:

Nays:

Resolution 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 of Education at a _____ meeting held on _____ 2024, 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

OVERVIEW & GLOBAL BUDGET ASSUMPTIONS

The Kent Intermediate School District proposed budgets for the 2024-2025 fiscal year total \$409 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

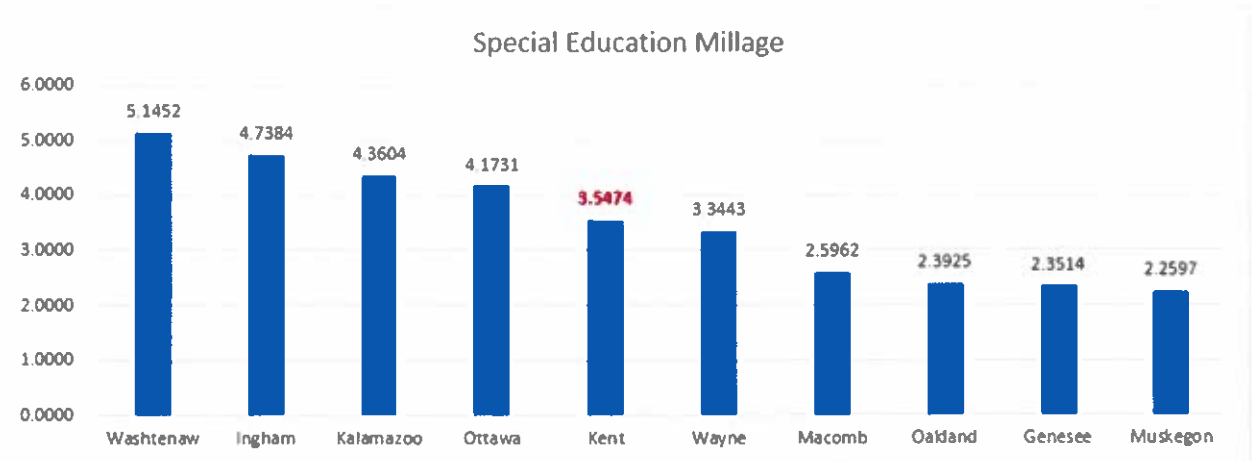
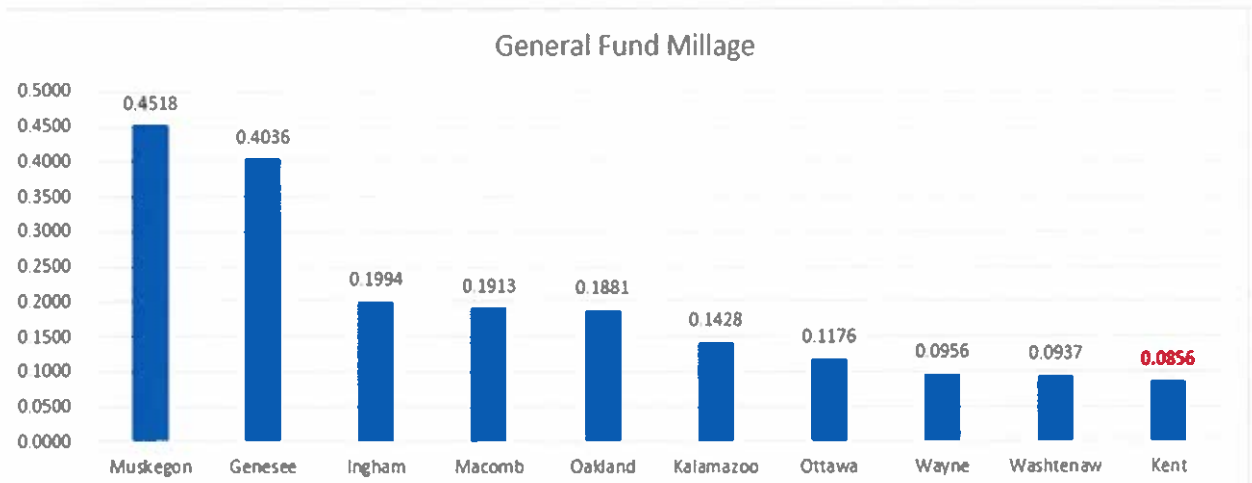
The Kent ISD budgets are funded by a combination of countywide property taxes, state funding, federal funding, state & federal grants, and private contributions. A breakdown of projected local, state, federal, and grant revenues is provided below:

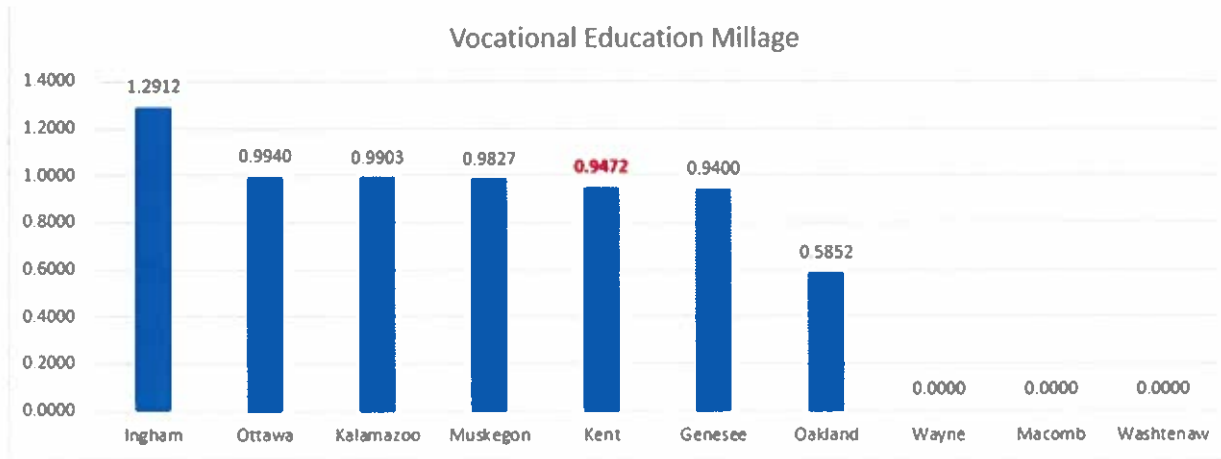
Local Sources (including property taxes)	\$199,797,284
State Sources	\$72,977,947
Federal Sources	\$837,000
Grants	\$103,139,042

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.





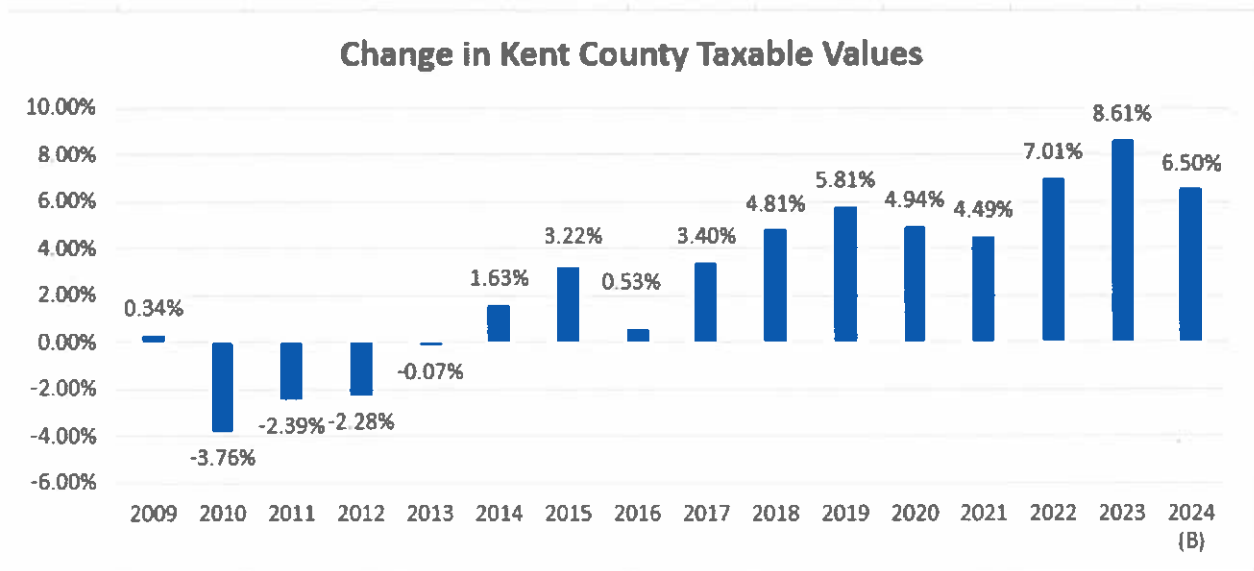
To fund capital needs for special education and career technical programs, 0.1 mill is set aside annually from the special education and career technical education millage(s) and transferred to the special education and career technical education capital projects funds. 0.1 mill in 2024-2025 is projected to provide approximately \$3.3 million for each capital project fund.

GLOBAL BUDGET ASSUMPTIONS

The development of the proposed 2024-25 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 2024-25 fiscal year, we are projecting a **6.5%** increase in property tax revenue. The preliminary increase in 2024 Kent County taxable values is approximately **8.35%**. 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 2024. Due to the inflation rate being lower than the increase in taxable values, we anticipate the millages potentially being Headlee reduced, resulting in a revenue increase less than 8.35%. We expect final taxable values from the county to increase 7% to 7.5%. Factoring in a potential Headlee reduction further reduces the revenue collection assumption to the 6.5% mentioned above. 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.

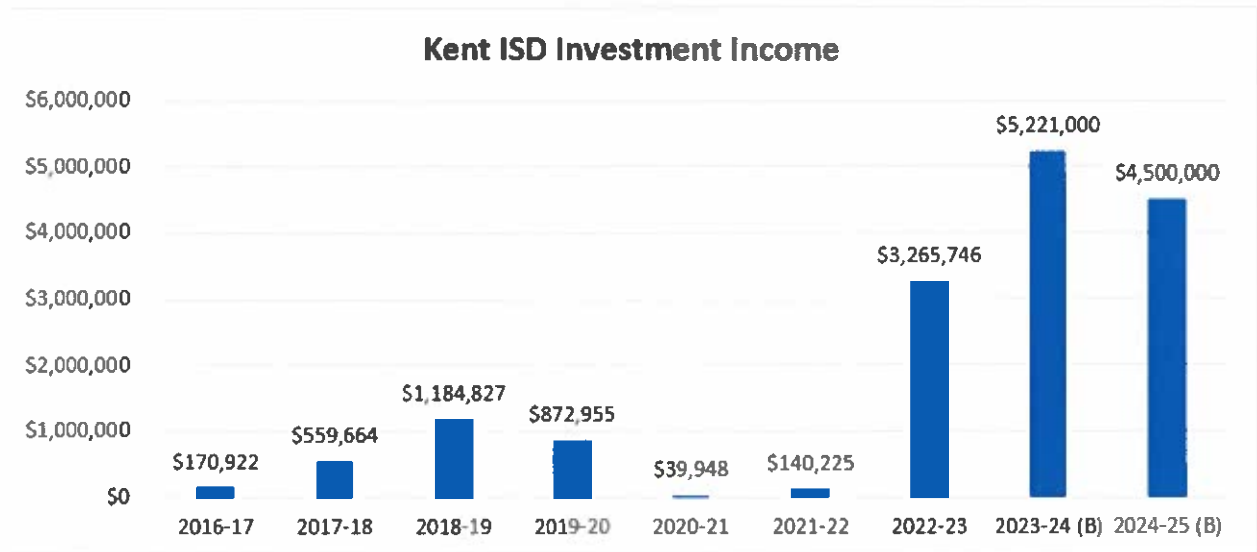


State Aid: State funding is the second largest source of revenue for the Kent ISD. State funding is provided in two formats, “restricted”, which are funds that have to support specific programs, and “unrestricted”, which can be spent on any program or service. Unrestricted funding is “Section 81” funding, 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) in addition to a per-pupil foundation allowance for special education pupils (center program students).

Our budget assumptions for state funding in 2024-25 is based on the Governor’s Budget proposal from February. At the time we completed the proposed budget, the House and Senate had not released their budget proposals. Following the Governor’s proposal, we are budgeting for a **2.5% increase** to unrestricted state operational funding (Section 81), **0%** increase to vocational education (Section 61 & 62), and special education per-pupil reimbursement (Section 51e) of **100.0% of the foundation allowance (\$9,849)**. The full day Great Start Readiness slot amount is budgeted to increase by 7.5% to **\$10,342** to exceed the K-12 foundation allowance proposal for the first time. Section 31n mental health funding is maintained at **\$1,003,100**.

Investment Income: Interest earned on Kent ISD funds on hand has increased substantially since the 2021-22 fiscal year. As interest rates began to fall in 2020 due to the pandemic, investment income reduced to basically zero. The inflationary environment realized in the economy as the pandemic wound down required the Federal Reserve to raise interest rates rapidly from early 2022 to the middle of 2023. The significant action taken by the Federal

Reserve to increase borrowing rates and reduce liquidity in the financial markets resulted in similar increases in investment earning rates. Currently, we are budgeting for \$5.2 million in investment income for 2023-24, although we expect to finish a little bit above that budget. We expect some easing of earning rates throughout the 2024-25 fiscal year, but we believe rates will remain at a level to support earning **\$4,500,000** during 2024-25. Historical investment income is provided below:



Expense Assumptions:

Wages: The 2023-24 fiscal year represents the 3rd year of the current 3-year agreement. Kent ISD administration will be working collaboratively with its employee groups to develop successor agreements this spring. Therefore, to develop a proposed budget for 2024-25, a placeholder for salaries/wages was developed. Based on the current environment for wage increases, we have budgeted for a **3.50%** increase to wage scales, along with a step increment if applicable. The history of wage increase is detailed below:

- 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

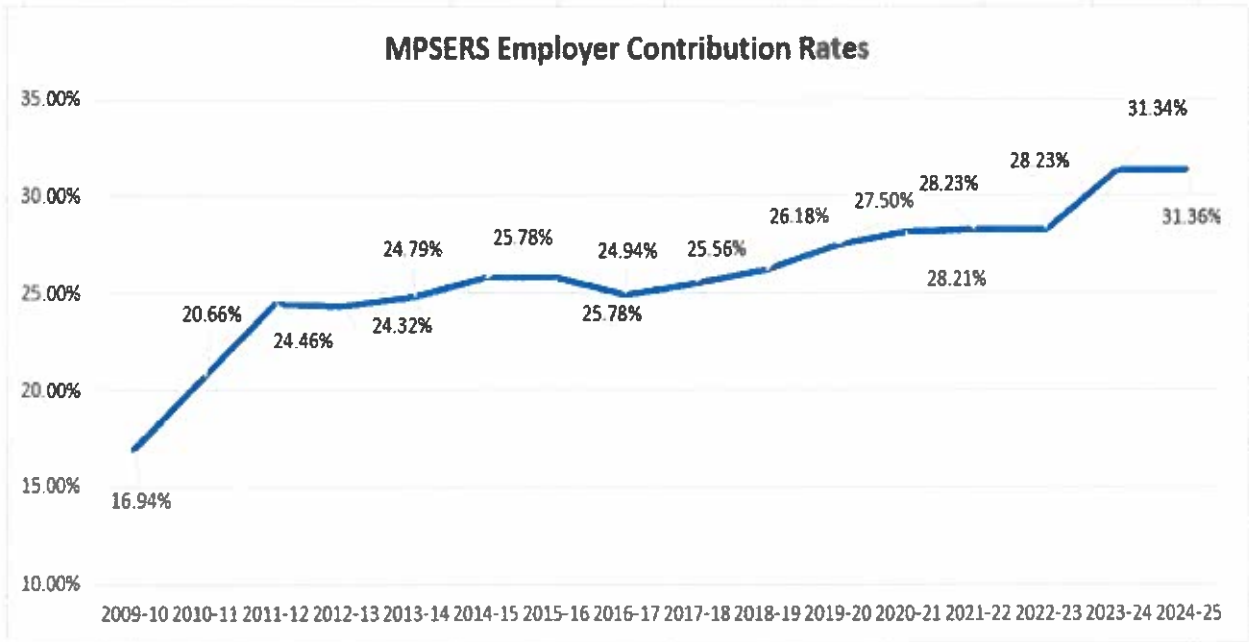
Health Insurance: Increases in health insurance costs are limited to the increase in Public Act 152 maximum employer contributions, which are adjusted annually based on the medical consumer price index. The Public Act 152 amounts are adjusted on a calendar year basis,

whereas the district’s annual budget is from July 1 to June 30. Therefore, our budget assumption for health insurance for the 2024-25 fiscal year is the blend of the 2024 and 2025 PA152 maximum contribution amounts. The percentage increase in the 2024 PA152 contribution amount was **4.1** percent, and the 2025 increase will be **0.2** percent. Blending the two increases results in an overall increase of **2.1%** for the 2024-25 fiscal year. The 2025 annual maximum contribution amounts are:

Single Subscriber:	\$7,718.26
Two Person:	\$16,141.28
Full Family:	\$21,049.85

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 2024-25 fiscal year, the contribution rates range from 20.96% to 31.36%. The most prevalent rate is the “Basic/MIP with Health Care Premium rate” which is basically unchanged for 2024-15 (31.34% to 31.36%). 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: 15% increase
- Capital Outlay: 4.0% increase (\$2,435,148 to \$2,532,554)
 - 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 includes most of the general education services, such as curriculum services, school improvement services, early childhood services, teaching and learning, as well as, general operations such as executive administration, business, human resource, and communication services. The fund also includes the countywide Great Start Readiness Grant (GSRP), as well as the Prosperity Region 4 Adult Education Grant, which serves 13 West Michigan counties.

The proposed budget for 2024-25 is \$79.2 million, representing 19% of the total Kent ISD budget of \$409 million. Proposed revenues for 2024-25 are \$80.1 million. After including transfers in and out, the budgeted surplus for 2024-25 will be **\$984,417**. For the current year (2023-24) the projected surplus is \$1,515,951. Fund reserves at the end of the 2024-25 fiscal year are projected to be **\$10,776,800** or **14.15%** 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 \$39,190,905, which represents nearly half of the total revenue in the general fund. The next largest grant is the state-funded adult education grant at \$6,459,423, 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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$53,297,051	\$61,658,742	\$98,725,877	\$80,044,650
Total Expenses	<u>\$51,629,363</u>	<u>\$59,833,215</u>	<u>\$97,209,926</u>	<u>\$79,060,233</u>
Net Surplus/(Deficit)	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417
Transfer to GF Cap Projects	\$561,668	\$0	\$1,082,221	\$1,500,000
Operational Surplus/(Deficit)	\$2,229,356	\$1,825,527	\$2,598,172	\$2,484,417
	2021-22	2022-23	2023-24	2023-24
Grant Funded Budget	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$38,071,634	\$43,781,035	\$80,754,204	\$62,863,192
Total Expenses	<u>\$38,071,634</u>	<u>\$43,781,035</u>	<u>\$80,754,204</u>	<u>\$62,863,192</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
	2021-22	2022-23	2023-24	2023-24
Non- Grant Funded Budget	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$15,225,417	\$17,877,707	\$17,971,673	\$17,181,458
Total Expenses	<u>\$13,557,729</u>	<u>\$16,052,180</u>	<u>\$16,455,722</u>	<u>\$16,197,041</u>
Net Surplus/(Deficit)	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417

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 2024-25 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, the Governor's proposal to increase full day slot funding for GSRP students above the K-12 base foundation in 2024-25 would benefit the program tremendously. 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 \$63 million of the \$79 million general fund is grant funded. Detailed below are the major grants (revenues and expenses) within the general fund:

- Great Start Readiness Program (GSRP): \$39,190,905
- Adult Education: \$6,459,423
- West Michigan Teacher Collaborative: \$5,765,311
- Early Literacy Coaches Grant: \$2,650,000
- Title I Regional Assistance Grant: \$1,312,188
- Health Resource Advocates Grant: \$1,120,000
- Ready by 5 Grant: \$938,160
- Great Start to Quality: \$848,266
- Section 32p Bright Beginnings: \$791,255
- Kent County Navigation: \$549,869
- Federal WIOA Adult Ed Grant: \$424,224

General Fund Non-Grant Detail

The non-grant portion of the general fund is approximately \$17 million. The major sources of revenue for the non-grant portion of the general fund are:

General Fund Revenue Detail				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Budget</u>
Section 81 State Unrestricted Revenue	\$2,610,857	\$2,746,621	\$2,883,952	\$2,956,051
Property Tax Collections	\$2,313,712	\$2,476,038	\$2,670,300	\$2,845,050
State Retirement Offset Funding	\$2,757,212	\$3,727,457	\$4,014,111	\$4,520,672
Investment Income	\$14,116	\$421,331	\$792,000	\$682,600
Other Miscellaneous Local Funding	\$843,809	\$609,756	\$719,592	\$584,337
Payment from Local Districts (Itinerant Services)	\$1,288,447	\$1,314,613	\$1,470,223	\$0
Other payments from local districts	\$467,272	\$750,749	\$903,196	\$893,591
Other State Funding	\$204,893	\$196,396	\$205,485	\$208,900

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				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Budget
Transfer in from Career Technical Education Fund	\$3,196,019	\$3,709,650	\$2,856,796	\$2,998,300
Transfer in from Special Education Fund	\$1,373,139	\$1,637,648	\$1,454,768	\$1,491,867
Transfer in from Center Programs	\$160,000	\$180,000	\$180,000	\$180,000
Transfer from General Fund	\$50,362	\$63,016	\$137,337	\$94,690
Transfer from Cooperative Fund	\$0	\$107,452	\$0	\$0

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

General Fund Programs & Services				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Bdgt
Teaching & Learning/Instructional Consulting	\$2,290,961	\$2,990,758	\$3,308,536	\$3,729,659
Local District Itinerant Services	\$1,411,330	\$1,452,602	\$1,628,709	\$0
Executive Administration	\$837,149	\$622,488	\$547,963	\$585,834
Research/Eidex/Qualtrics	\$638,941	\$872,198	\$963,870	\$1,110,976
Communications	\$453,130	\$889,546	\$673,388	\$721,676
Human Resources	\$1,289,740	\$2,022,264	\$653,259	\$722,145
Custodial/Maintenance/Courier/Utilities	\$642,266	\$687,395	\$784,459	\$796,889
Bright Beginnings	\$476,282	\$559,693	\$782,367	\$825,007
Technology, Educational Tech, REMC	\$429,898	\$613,218	\$781,259	\$758,441
Business Services	\$1,537,858	\$1,791,321	\$601,467	\$467,327
Truancy	\$349,087	\$376,622	\$396,905	\$413,535
Pupil Accounting	\$331,782	\$339,742	\$459,608	\$427,322
Launch U General Associates	\$190,078	\$315,738	\$303,109	\$358,467
Education Associates of West Michigan	\$313,662	\$316,400	\$232,602	\$311,206
English as Second Language	\$165,038	\$266,848	\$269,017	\$269,017
Grant Writing	\$67,200	\$67,200	\$188,168	\$199,624
Organizational/Strategic Initiatives	\$0	\$0	\$151,911	\$227,111
Capital Outlay	\$291,235	\$198,304	\$361,639	\$122,963
Safety & Security	\$85,850	\$103,593	\$404,620	\$404,432
Board of Education, Legal, Audit	\$60,978	\$62,834	\$93,213	\$85,691

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:

	2021-22	2022-23	2023-24	2024-25
Transfer to Other Funds	Actual	Actual	Amended	Proposed Bdgt
Transfer to General Fund Cap Projects	\$561,667	\$0	\$1,082,221	\$1,500,000
Transfer to Career Tech Fund (Data Warehouse)	\$524,876	\$544,716	\$623,400	\$676,800
Transfer to Cooperative Fund (Local Dist Services)	\$303,000	\$254,333	\$377,000	\$506,600
Transfer to Center Programs	\$43,131	\$47,430	\$52,899	\$53,105

Fund Balance Analysis

The proposed 2024-25 general fund budget results in an ending fund balance of \$10,776,800 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History						
	2019-20	2020-21	2021-22	2022-23	Amended 2023-24	Proposed 2024-25
Ending Fund Balance	\$3,975,952	\$4,783,220	\$6,450,908	\$8,276,432	\$9,792,383	\$10,776,800
Change in Fund Balance	(\$713,158)	\$807,268	\$1,667,688	\$1,825,527	\$1,515,951	\$984,417

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, 2025:

Committed: \$1,090,955 (1.4% of expenditures)
 Uncommitted: \$9,685,845 (12.7% of expenditures)
 Total: \$10,776,800

Use of Committed Funds:

Other Capital Needs \$1,000,000

Three Year Trend Analysis GENERAL FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	5,013,902	7,573,237	6,724,719	-11.20%
State sources	41,704,558	78,607,709	63,652,291	-19.03%
Federal sources	7,240,170	5,859,948	4,283,792	-26.90%
Interdistrict	2,065,362	2,242,236	893,591	-60.15%
Total revenues	56,023,992	94,283,130	75,554,393	-19.86%
Expenditures:				
Instruction:				
Basic programs	11,367,926	25,012,600	15,429,533	-38.31%
Student instruc & added needs	31,869	52,035	39,540	-24.01%
Adult continuing ed	1,043,635	1,351,250	1,263,393	-6.50%
Supporting services:				
Pupil services	3,631,087	4,595,876	2,885,316	-37.22%
Instructional staff	7,894,019	15,490,076	15,608,808	0.77%
General administration	763,434	830,469	871,149	4.90%
School administration	1,073	1,000	1,000	0.00%
Business services	1,998,246	838,348	705,080	-15.90%
Operation and maintenance	1,521,265	2,249,697	2,111,231	-6.15%
Transportation services	366,858	404,538	440,749	8.95%
Central services	5,250,340	5,186,900	5,383,876	3.80%
Other services	-	-	-	-
Community services	1,513,292	2,688,983	1,550,931	-42.32%
Interdistrict transactions	23,548,083	36,194,378	29,851,421	-17.52%
Capital outlay	55,609	20,000	5,000	-75.00%
Debt service	-	33,050	25,725	-22.16%
Total expenditures	58,986,736	94,949,200	76,172,752	-19.78%
Revenue over (under) expenditures	(2,962,744)	(666,070)	(618,359)	-7.16%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	-	131,183	-	-
Prior period adjustment	-	-	-	-
Transfer in	5,634,750	4,311,564	4,490,257	4.14%
Transfer out	(846,479)	(2,260,726)	(2,887,481)	27.72%
Total other financing uses	4,788,271	2,182,021	1,602,776	-26.55%
Net change in fund balances	1,825,527	1,515,951	984,417	
Ending Year Fund Balance	8,276,432	9,792,383	10,776,800	10.05%

BUDGET NARRATIVE & DETAIL – SPECIAL EDUCATION FUND

The Special Education Fund is by far the largest of the three major operating funds at Kent ISD. 95% of revenues 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. One significant change for 2024-25 is the unwinding of county itinerant program due to no longer qualifying for state funding. This reduces revenues and expenses by over \$40 million compared to 2023-24.

With over \$210 million in revenue, the Special Education fund represents 52% of the total Kent ISD budget of \$409 million. By far the largest source of funding for the Special Education fund is property tax collections, which total \$114.6 million or 54% of total revenue. Property tax collections are followed by federal grants (15.1%) and state sources (13.6%) The Special Education fund levies 3.5474 mills.

The proposed budget for 2024-25 is \$215.1 million, representing 52.6% of the total Kent ISD budget of \$409 million. Proposed revenues for 2023-24 are \$214.2 million. If projections hold true, the budgeted deficit for 2024-25 will be \$987,911. For the current year (2023-24), the projected surplus is \$3,066,381. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$16,394,002 or 9.1% 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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$225,870,313	\$251,635,623	\$260,945,637	\$214,150,106
Total Expenses	<u>\$219,621,484</u>	<u>\$253,723,449</u>	<u>\$257,879,256</u>	<u>\$215,138,017</u>
Net Surplus/(Deficit)	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)
Transfer to Spec Ed Cap Proj.	\$0	\$3,906,177	\$6,000,000	\$1,000,000
Supplemental Act 18 Pmt.	\$2,000,000	\$4,000,000	\$2,500,000	\$5,000,000
Operational Surplus/(Deficit)	\$8,248,829	\$5,818,351	\$11,566,381	\$5,012,089
	2021-22	2022-23	2023-24	2024-25
Grant Funded Budget	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$33,531,394	\$34,322,819	\$36,634,696	\$36,218,148
Total Expenses	<u>\$33,531,394</u>	<u>\$34,322,819</u>	<u>\$36,634,696</u>	<u>\$36,218,148</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
	2021-22	2022-23	2023-24	2023-24
Non- Grant Funded Budget	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>	<u>Proposed Bdgt</u>
Total Revenues	\$192,338,919	\$217,312,804	\$224,310,941	\$177,931,958
Total Expenses	<u>\$186,090,090</u>	<u>\$219,400,630</u>	<u>\$221,244,560</u>	<u>\$178,919,869</u>
Net Surplus/(Deficit)	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)

Trend Analysis

The students of Kent County have benefited from taxable value increasing at a rapid rate for the last several years. After experiencing four straight years of decline from 2010 – 2013, 2024 will mark the eleventh straight year of taxable value growth. Taxable values are expected to increase by 7.60% in 2024. After considering any potential Headlee reductions, we anticipate final revenue growth from our millage to be 6.50%. 6.50% growth will generate an additional \$6.6 million for special education programming in the county for 2024-25.

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 a projected \$17.4 million at the end of the current 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 2023-24, a \$2.5 million supplemental Act 18 distribution was made and an additional \$5.5 million was dedicated to center program facility improvements. In 2024-25, \$5 million in Act 18 supplemental distributions are budgeted, along with a \$1 million transfer to the capital projects fund for center program facility improvements. We anticipate another \$1 to \$2 million transfer in 2025-26 to continue center program facility improvements.

Special Education Fund Grant Detail

Approximately \$36 million of the \$215 million special education fund is grant funded. Detailed below are the major grants (revenues and expenses) within the special education fund:

- Federal – IDEA: \$30,899,125
- State 31n Mental Health: \$3,945,587
- Early On: \$718,436
- TRAILS: \$625,000

Special Education Fund Non-Grant Detail

The non-grant portion of the special education fund is approximately \$178 million. The major sources of revenue for the non-grant portion of the special education fund are:

Special Education Fund Revenue Detail				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Property Tax Collections	\$93,123,601	\$99,716,451	\$107,591,300	\$114,581,600
Payments from Local Districts (Itinerants)	\$39,321,760	\$42,909,570	\$46,238,486	\$0
Payments from Local Districts (Transportation)	\$18,873,771	\$19,462,125	\$21,017,455	\$21,645,343
State Transportation Reimbursement	\$11,339,158	\$16,936,631	\$14,536,946	\$17,238,640
Medicaid	\$11,126,972	\$12,447,813	\$11,784,512	\$10,780,724
State Retirement Offset Funding	\$5,967,307	\$10,911,660	\$8,462,371	\$2,104,775
State Section 51 funding	\$1,316,289	\$1,705,693	\$2,023,417	\$1,469,035
State Personal Property Tax Reimbursement	\$1,582,033	\$1,639,319	\$1,863,963	\$1,938,500
State Section 56(7) funding	\$3,824,563	\$3,874,568	\$2,452,676	\$0
State Section 26d Brownfield	\$0	\$1,171,144	\$1,287,356	\$1,351,724
Local Revenue (O/M and P/T)	\$907,523	\$940,950	\$538,916	\$1,502,709
TIFA, Interest on Delinquent, Revenue in Lieu of Taxes	\$1,369,895	\$871,325	\$1,419,000	\$1,419,000
Caring for Students (C4S)	\$713,375	\$743,212	\$695,288	\$804,416
Investment Income	\$58,435	\$1,527,663	\$2,419,000	\$2,085,100

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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Transfer in from Center Programs	\$25,586	\$97,524	\$251,113	\$295,825

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

Special Education Fund Programs & Services	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Act 18 payment to Local Districts	\$62,680,485	\$70,491,404	\$72,279,030	\$82,798,524
Local District Itinerant Services	\$43,323,785	\$47,376,493	\$51,193,548	\$0
Act 18 payment to Center Programs	\$24,212,563	\$26,570,391	\$27,411,351	\$29,256,649
Transportation	\$19,143,112	\$19,923,500	\$21,417,930	\$22,036,190
State Transportion Reimb to Locals	\$8,591,468	\$15,242,399	\$14,178,548	\$15,633,200
Medicaid	\$9,986,244	\$11,240,623	\$10,618,668	\$9,519,713
Section 56(7) payments to Locals	\$3,864,563	\$3,874,569	\$2,452,676	\$0
Itinerant Indirect & Lapsed Funds to Locals	\$3,259,347	\$3,552,062	\$1,426,264	\$1,595,000
Physical Therapists	\$740,235	\$1,224,224	\$351,012	\$1,670,536
PBIS	\$823,618	\$1,108,373	\$1,524,432	\$1,882,970
Supervision & Direction	\$803,022	\$1,135,006	\$1,057,919	\$1,277,722
Kent Transition Center Services	\$917,246	\$799,127	\$842,513	\$838,666
Information Technology	\$628,682	\$699,591	\$943,112	\$1,099,041
Teacher Consultants	\$579,238	\$821,085	\$657,002	\$703,972
Caring for Students (C4S)	\$713,375	\$743,212	\$695,288	\$804,416
Social Work	\$239,985	\$1,462,015	\$311,256	\$322,587
Visually Impaired	\$353,924	\$382,146	\$469,148	\$492,942
Medical Assistance - Subgrantee	\$338,860	\$291,391	\$411,000	\$411,000
KTC - YMCA Core	\$196,014	\$227,883	\$251,044	\$254,113
Business Office	\$0	\$0	\$1,135,331	\$1,345,114
Human Resources	\$0	\$0	\$724,099	\$906,353
Research	\$179,223	\$148,034	\$153,181	\$160,852
Security	\$76,570	\$111,805	\$0	\$0
Capital Outlay	\$824,507	\$13,921	\$950	\$1,050

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:

	2021-22	2022-23	2023-24	2024-25
Transfer to Other Funds	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Transfer to General Fund	\$1,373,139	\$1,637,648	\$1,454,768	\$1,491,867
Transfer to CTE Fund (Data Warehouse)	\$1,818,241	\$1,779,755	\$2,318,000	\$2,535,700
Transfer to Cooperative Fund (Local Dist Services)	\$100,000	\$106,333	\$110,000	\$118,000
Transfer to General Capital Projects Fund	\$561,667	\$0	\$500,000	\$0
Transfer to Special Ed Capital Projects Fund	\$0	\$3,906,177	\$5,500,000	\$1,000,000

Fund Balance Analysis

The proposed 2024-25 Special Education Fund budget results in an ending fund balance of \$16,394,002 as of June 30, 2025. 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Amended 2023-24</u>	<u>Proposed 2024-25</u>
Ending Fund Balance	\$5,635,118	\$10,154,530	\$16,403,359	\$14,315,532	\$17,381,913	\$16,394,002
Change in Fund Balance	\$258,793	\$4,519,412	\$6,248,829	(\$2,087,826)	\$3,066,381	(\$987,911)

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, 2025:

Committed: \$3,198,648 (1.8% of expenditures)
 Uncommitted: \$13,195,354 (7.3% of expenditures)
 Total: \$16,394,002

Use of Committed Funds:

Other Capital Needs \$3,000,000

Three Year Trend Analysis SPECIAL EDUCATION FUND

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	114,356,960	123,027,980	128,613,303	4.54%
State sources	40,257,483	36,016,146	29,138,425	-19.10%
Federal sources	32,974,690	33,438,308	32,361,125	-3.22%
Interdistrict	63,732,313	68,212,090	23,741,428	-65.19%
Total revenues	251,321,446	260,694,524	213,854,281	-17.97%
Expenditures:				
Instruction:				
Student instruc & added needs	6,301	111,308	19,741	-82.26%
Supporting services:				
Pupil services	57,385,388	58,463,089	7,418,388	-87.31%
Instructional staff	3,863,964	3,734,292	4,856,993	30.06%
General administration	44,404	52,500	47,500	-9.52%
School administration	164,489	109,498	91,260	-16.66%
Business services	100,787	1,255,729	1,466,143	16.76%
Operation and maintenance	140,926	43,083	15,195	-64.73%
Transportation services	19,923,500	21,417,930	22,036,190	2.89%
Central services	2,031,062	2,013,778	2,395,081	18.93%
Other services	-	-	-	-
Community services	1,258,620	1,252,065	11,000	-99.12%
Interdistrict transactions	134,770,162	132,044,456	142,340,755	7.80%
Capital outlay	-	50,000	-	-
Total expenditures	219,689,603	220,547,728	180,698,246	-18.07%
Revenue over (under) expenditures	31,631,843	40,146,796	33,156,035	-17.41%
Other financing sources (uses)				
Transfer in	314,177	251,113	295,825	17.81%
Transfer out	(34,033,846)	(37,331,528)	(34,439,771)	-7.75%
Total other financing uses	(33,719,669)	(37,080,415)	(34,143,946)	-7.92%
Net change in fund balances	(2,087,826)	3,066,381	(987,911)	
Ending Year Fund Balance	14,315,532	17,381,913	16,394,002	-5.68%

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. The management of these programs have been transferred to the Kent ISD starting in 2019. 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 2024-25 is \$70.2 million, representing 17.2% of the total Kent ISD budget of \$409 million. Proposed revenues for 2024-25 are \$64.9 million. The projected excess cost for 2024-25 is \$5,224,380. For the current year (2023-24) the projected excess cost is \$1,197,485.

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

Center Program Tuition Analysis							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance:	% chg
Pupil FTE	883.40	915.05	861.35	893.95	896.77	2.82	0.31%
Staffing							
Professionals	12.54	13.00	14.00	14.00	15.00	1.00	6.67%
Secretary	30.00	10.00	11.60	11.60	11.60	0.00	0.00%
Instructional	117.00	122.23	130.00	131.40	135.40	4.00	2.95%
Instructional Aides	200.00	207.20	228.50	231.50	242.50	11.00	4.54%
Other Professional	142.85	145.70	156.50	161.00	165.00	4.00	2.42%
Total	482.39	498.13	540.60	549.50	569.50	20.00	3.51%
Expense							
Salaries	\$ 23,285,063	\$ 25,309,618	\$ 28,914,074	\$ 28,239,343	\$ 32,079,299	\$ 3,839,956	11.97%
Benefits	\$ 18,901,688	\$ 20,233,845	\$ 24,071,237	\$ 23,150,086	\$ 26,273,653	\$ 3,123,567	11.89%
Purchase Services	\$ 599,871	\$ 711,142	\$ 787,048	\$ 871,556	\$ 759,480	\$ (112,076)	-14.76%
Supplies	\$ 321,421	\$ 393,631	\$ 464,688	\$ 589,818	\$ 556,565	\$ (33,253)	-5.97%
Transportation	\$ 25,336	\$ 64,183	\$ 78,100	\$ 144,400	\$ 126,900	\$ (17,500)	-13.79%
Capital	\$ 11,839	\$ 23,586	\$ 50,602	\$ 60,308	\$ 46,608	\$ (13,700)	-29.39%
Operations	\$ 2,561,988	\$ 2,586,934	\$ 3,244,014	\$ 3,215,014	\$ 3,378,173	\$ 163,159	4.83%
Federal & State Grants	\$ 2,131,723	\$ 2,139,366	\$ 2,358,188	\$ 2,549,429	\$ 2,357,939	\$ (191,490)	-8.12%
Indirect	\$ 2,468,368	\$ 5,934,981	\$ 3,456,897	\$ 3,474,105	\$ 3,523,192	\$ 49,087	1.39%
Total	\$ 50,307,297	\$ 57,397,286	\$ 63,424,848	\$ 62,294,059	\$ 69,101,809	\$ 6,807,750	9.85%
Revenue							
Foundation Allowance	\$ 5,738,520	\$ 6,578,393	\$ 7,230,500	\$ 7,230,500	\$ 7,434,911	\$ 204,411	2.75%
Sec 51 categorical	\$ 11,108,249	\$ 14,129,150	\$ 16,493,168	\$ 16,799,266	\$ 16,384,987	\$ (414,279)	-2.53%
MPERS UAAL	\$ 4,734,606	\$ 8,066,572	\$ 7,117,603	\$ 6,873,942	\$ 8,028,653	\$ 1,154,711	14.38%
Section 53	\$ 269,714	\$ 289,187	\$ 243,144	\$ 92,998	\$ 168,072	\$ (70,742)	-24.67%
Act 18	\$ 23,684,806	\$ 26,013,874	\$ 26,824,698	\$ 26,794,122	\$ 28,749,171	\$ 1,955,049	6.80%
Federal & State Grants	\$ 2,131,723	\$ 2,139,366	\$ 2,358,188	\$ 2,584,467	\$ 2,375,204	\$ (209,263)	-8.11%
Enhancement millage	\$ 178,401	\$ 205,543	\$ 223,217	\$ 235,618	\$ 250,884	\$ 15,266	6.08%
Other Local Revenue	\$ 41,838	\$ 166,911	\$ 207,934	\$ 270,147	\$ 243,911	\$ (26,236)	-10.76%
Operations Fund Mod	\$ 73,632	\$ 80,972	\$ 191,642	\$ 215,514	\$ 241,636	\$ 26,122	10.81%
Total	\$ 47,961,489	\$ 57,669,968	\$ 60,890,094	\$ 61,096,574	\$ 63,877,429	\$ 2,780,855	4.35%
Excess Cost	\$ 2,345,808	\$ (272,682)	\$ 2,534,754	\$ 1,197,485	\$ 5,224,380	\$ 4,026,895	77.08%
Billable Days	126,897	133,925	138,759	140,507	140,507	-	0.00%

Center Program Revenue Detail:

The \$64.9 million projected revenues for 2024-25 consist primarily of state, federal, and county Act 18 millage funds. A listing of the major revenue categories is listed below:

- Act 18 Funding: \$29,256,649
- State Funding (36% reimbursement): \$24,021,749
- State Retirement Offset Funding: \$8,201,232
- Federal Funding (IDEA): \$1,563,821
- Enhancement Millage: \$247,734
- Investment Earnings: \$161,200

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

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

Lincoln Pines

Lincoln Pines (Lincoln, LDC, Pine Grove)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance	% chg	
Pupil FTE	298.60	322.54	335.12	335.12	335.58	0.46	0.14%	
Staffing								
Professionals	4.00	4.00	4.00	4.00	5.00	1.00	20.00%	
Secretary	3.00	3.00	3.00	3.00	3.00	-	0.00%	
Instructional	53.00	52.23	56.00	56.40	59.40	3.00	5.05%	
Instructional Aides	104.00	109.00	115.00	114.00	122.00	8.00	6.56%	
Other Professional	31.00	32.20	38.00	40.80	43.80	3.00	6.85%	
Total	195.00	200.43	216.00	218.20	233.20	15.00	6.43%	
Expense								
Salaries	\$ 8,330,737	\$ 9,250,113	\$ 10,324,822	\$ 9,976,095	\$ 11,782,220	1,806,125	15.33%	
Benefits	\$ 6,979,755	\$ 7,654,184	\$ 8,824,274	\$ 8,386,071	\$ 9,896,516	1,510,445	15.26%	
Purchase Services	\$ 227,133	\$ 221,204	\$ 202,874	\$ 283,592	\$ 229,394	(54,198)	-23.63%	
Supplies	\$ 79,446	\$ 117,446	\$ 135,592	\$ 198,400	\$ 180,404	(17,996)	-9.98%	
Transportation	\$ 13,032	\$ 24,115	\$ 20,100	\$ 20,100	\$ 20,100	-	0.00%	
Capital	\$ 2,261	\$ 2,977	\$ 3,241	\$ 4,827	\$ 4,365	(462)	-10.58%	
Operations	\$ 1,450,862	\$ 1,470,956	\$ 1,666,708	\$ 1,665,974	\$ 1,677,476	11,502	0.69%	
Federal & State Grants	\$ 533,097	\$ 563,329	\$ 634,262	\$ 777,772	\$ 711,456	(66,316)	-9.32%	
Indirect	\$ 808,137	\$ 2,210,895	\$ 1,146,754	\$ 1,117,688	\$ 1,181,402	63,714	5.39%	
Total	\$ 18,424,460	\$ 21,515,219	\$ 22,958,627	\$ 22,430,519	\$ 25,683,333	3,252,814	12.67%	
Revenue								
Foundation Allowance	\$ 2,589,120	\$ 2,942,090	\$ 3,201,578	\$ 3,201,578	\$ 3,285,429	83,851	2.55%	
Sec 51 Categorical	\$ 4,034,991	\$ 5,249,673	\$ 5,887,291	\$ 5,929,467	\$ 6,023,755	94,288	1.57%	
MPSERS UAAL	\$ 1,693,908	\$ 2,948,155	\$ 2,541,599	\$ 2,428,353	\$ 2,948,797	520,444	17.65%	
Section 53	\$ 34,512	\$ 48,010	\$ 51,775	\$ 21,944	\$ 37,054	15,110	40.78%	
Act 18	\$ 9,010,699	\$ 9,661,206	\$ 9,569,357	\$ 9,400,669	\$ 10,556,694	1,156,025	10.95%	
Federal & State Grants	\$ 533,097	\$ 563,329	\$ 634,262	\$ 791,536	\$ 718,426	(73,110)	-10.18%	
Enhancement millage	\$ 76,354	\$ 87,572	\$ 94,357	\$ 99,599	\$ 105,852	6,253	5.91%	
Other Local Revenue	\$ 6,952	\$ 26,646	\$ 26,398	\$ 36,874	\$ 32,382	(4,492)	-13.87%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 17,979,633	\$ 21,526,681	\$ 22,006,617	\$ 21,910,020	\$ 23,708,389	1,798,369	7.59%	
Excess Cost	\$ 444,827	\$ (11,462)	\$ 952,010	\$ 520,499	\$ 1,974,944	1,454,445	73.64%	
Billable Days	60,669	60,008	63,571	61,906	61,906	-	0.00%	
Tuition Rate	\$7.33	-\$0.19	\$14.98	\$8.41	\$31.90	\$23.49	73.64%	

Empower U

Empower U (North, Central, and South)

	2021-22	2022-23	2023-24	2023-24	2024-25	Variance	% chg
	Final	Final	Dec Budget	April Budget	Initial Estimate		
Pupil FTE	194.32	262.55	296.24	296.24	299.19	2.95	0.99%
Staffing							
Professionals	2.00	2.00	3.00	3.00	3.00	-	0.00%
Secretary	2.00	2.00	3.00	3.00	3.00	-	0.00%
Instructional	24.00	30.00	31.00	32.00	33.00	1.00	3.03%
Instructional Aides	54.00	63.00	74.00	77.00	80.00	3.00	3.75%
Other Professional	6.40	8.60	11.20	11.40	12.40	1.00	8.06%
Total	88.40	105.60	122.20	126.40	131.40	5.00	3.81%
Expense							
Salaries	\$ 3,870,823	\$ 4,861,087	\$ 6,085,195	\$ 6,022,912	\$ 6,698,366	675,454.00	10.08%
Benefits	\$ 3,171,004	\$ 3,928,339	\$ 5,174,407	\$ 5,013,930	\$ 5,547,613	533,683.00	9.62%
Purchase Services	\$ 111,703	\$ 143,772	\$ 162,484	\$ 152,642	\$ 147,716	(4,926.00)	-3.33%
Supplies	\$ 54,463	\$ 72,253	\$ 75,685	\$ 115,661	\$ 106,600	(9,061.00)	-8.50%
Transportation	\$ 8,581	\$ 34,449	\$ 53,050	\$ 117,900	\$ 100,300	(17,600.00)	-17.55%
Capital	\$ 2,475	\$ 8,740	\$ 36,651	\$ 41,161	\$ 29,178	(11,983.00)	-41.07%
Operations	\$ 281,032	\$ 368,559	\$ 717,123	\$ 688,429	\$ 815,106	126,677.00	15.54%
Federal & State Grants	\$ 320,765	\$ 332,106	\$ 356,777	\$ 356,778	\$ 356,598	(180.00)	-0.05%
Indirect	\$ 358,776	\$ 1,116,572	\$ 665,668	\$ 656,020	\$ 665,462	9,442.00	1.42%
Total	\$ 8,179,622	\$ 10,865,877	\$ 13,327,040	\$ 13,165,433	\$ 14,466,939	1,301,506.00	9.00%
Revenue							
Foundation Allowance	\$ 1,673,184	\$ 2,375,797	\$ 2,827,058	\$ 2,827,058	\$ 2,927,024	99,966.00	3.42%
Sec 51 Categorical	\$ 1,616,077	\$ 2,352,537	\$ 3,116,434	\$ 3,201,195	\$ 3,101,428	(99,767.00)	-3.22%
MPSERS UAAL	\$ 787,063	\$ 1,549,305	\$ 1,497,956	\$ 1,466,081	\$ 1,676,436	210,355.00	12.55%
Section 53	\$ 49,394	\$ 89,074	\$ 40,367	\$ 21,590	\$ 29,728	8,138.00	27.37%
Act 18	\$ 3,507,917	\$ 4,089,913	\$ 4,811,467	\$ 4,906,679	\$ 5,148,140	241,461.00	4.69%
Federal & State Grants	\$ 320,765	\$ 332,106	\$ 356,777	\$ 364,857	\$ 360,524	(4,333.00)	-1.20%
Enhancement millage	\$ 49,343	\$ 70,717	\$ 83,319	\$ 87,947	\$ 94,305	6,358.00	6.74%
Other Local Revenue	\$ 7,130	\$ 29,957	\$ 75,938	\$ 86,392	\$ 81,972	(4,420.00)	-5.39%
Operations Fund Modification	\$ -	\$ -	\$ 101,718	\$ 125,206	\$ 150,976	25,770.00	17.07%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 8,010,873	\$ 10,889,406	\$ 12,911,034	\$ 13,087,005	\$ 13,570,533	483,528.00	3.56%
Excess Cost	\$ 168,749	\$ (23,529)	\$ 416,006	\$ 78,428	\$ 896,406	817,978.00	91.25%
Billable Days	40,348	52,954	56,223	58,228	58,228	-	0.00%
Tuition Rate	\$4.18	-\$0.44	\$7.40	\$1.35	\$15.39	\$14.05	91.25%

Kent Education Center (Beltline & Oakleigh)

Kent Education Center (Beltline & Oakleigh)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg	
Pupil FTE	80.27	75.31	75.70	75.70	75.79	0	0.12%	
Staffing								
Professionals	4.00	5.00	4.00	4.00	4.00	-	0.00%	
Secretary	2.00	2.00	2.00	2.00	2.00	-	0.00%	
Instructional	23.00	24.00	25.00	25.00	25.00	-	0.00%	
Instructional Aides	24.00	22.00	25.00	26.00	26.00	-	0.00%	
Other Professional	10.30	9.90	9.60	9.90	9.90	-	0.00%	
Total	63.30	62.90	65.60	66.90	66.90	-	0.00%	
Expense								
Salaries	\$ 3,270,828	\$ 3,280,448	\$ 3,648,347	\$ 3,406,474	\$ 4,070,802	664,328	16.32%	
Benefits	\$ 2,607,541	\$ 2,589,441	\$ 2,989,194	\$ 2,757,674	\$ 3,304,808	547,134	16.56%	
Purchase Services	\$ 40,870	\$ 48,266	\$ 151,226	\$ 116,193	\$ 72,336	(43,857)	-60.63%	
Supplies	\$ 31,325	\$ 39,037	\$ 90,214	\$ 93,928	\$ 90,864	(3,064)	-3.37%	
Transportation	\$ 3,723	\$ 5,313	\$ 4,250	\$ 4,700	\$ 4,800	100	2.08%	
Capital	\$ 2,311	\$ 3,770	\$ 2,473	\$ 4,723	\$ 3,823	(900)	-23.54%	
Operations	\$ 448,328	\$ 443,114	\$ 562,608	\$ 561,940	\$ 589,768	27,828	4.72%	
Federal & State Grants	\$ 276,125	\$ 293,969	\$ 161,825	\$ 207,395	\$ 171,019	(36,376)	-21.27%	
Indirect	\$ 306,489	\$ 767,725	\$ 400,101	\$ 375,120	\$ 400,595	25,475	6.36%	
Total	\$ 6,987,540	\$ 7,471,083	\$ 8,010,238	\$ 7,528,147	\$ 8,708,815	1,180,668	13.56%	
Revenue								
Foundation Allowance	\$ 663,549	\$ 668,957	\$ 689,854	\$ 689,854	\$ 704,302	14,448	2.05%	
Sec 51 Categorical	\$ 1,512,474	\$ 1,845,168	\$ 2,093,260	\$ 2,023,162	\$ 2,056,064	32,902	1.60%	
MPERS UAAL	\$ 665,065	\$ 1,045,530	\$ 898,092	\$ 829,195	\$ 1,018,820	189,625	18.61%	
Section 53	\$ 185,808	\$ 152,103	\$ 151,002	\$ 49,464	\$ 101,290	51,826	51.17%	
Act 18	\$ 3,489,971	\$ 3,440,037	\$ 3,625,216	\$ 3,495,261	\$ 3,892,005	396,744	10.19%	
Federal & State Grants	\$ 276,125	\$ 293,969	\$ 161,825	\$ 212,015	\$ 173,382	(38,633)	-22.28%	
Enhancement millage	\$ 19,568	\$ 19,912	\$ 20,331	\$ 21,461	\$ 22,692	1,231	5.42%	
Other Local Revenue	\$ 6,742	\$ 25,884	\$ 26,168	\$ 36,502	\$ 32,202	(4,300)	-13.35%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 6,819,302	\$ 7,491,560	\$ 7,665,748	\$ 7,356,914	\$ 8,000,757	643,843	8.05%	
Excess Cost	\$ 168,238	\$ (20,477)	\$ 344,490	\$ 171,233	\$ 708,058	536,825	75.82%	
Billable Days	16,476	13,705	15,327	16,271	16,271	-	0.00%	
Tuition Rate	\$10.21	-\$1.49	\$22.48	\$10.52	\$43.52	33	75.82%	

Early Childhood

Early Childhood Center							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg
Pupil FTE	46.00	30.09	14.40	14.40	13.04	(1)	-10.43%
Staffing							
Professionals	0.54	1.00	1.00	1.00	1.00	-	0.00%
Secretary	-	-	0.60	0.60	0.60	-	0.00%
Instructional	4.00	3.00	4.00	4.00	4.00	-	0.00%
Instructional Aides	7.00	3.00	4.00	4.00	4.00	-	0.00%
Other Professional	8.00	4.60	2.90	2.90	2.90	-	0.00%
Total	19.54	11.60	12.50	12.50	12.50	-	0.00%
Expense							
Salaries	\$ 1,166,903	\$ 746,620	\$ 808,831	\$ 815,365	\$ 857,160	41,795	4.88%
Benefits	\$ 950,307	\$ 583,022	\$ 634,622	\$ 624,831	\$ 647,297	22,466	3.47%
Purchase Services	\$ 41,033	\$ 40,159	\$ 41,242	\$ 43,639	\$ 43,281	(358)	-0.83%
Supplies	\$ 21,246	\$ 21,187	\$ 20,378	\$ 20,388	\$ 20,228	(160)	-0.79%
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Capital	\$ 783	\$ 1,057	\$ 1,250	\$ 1,385	\$ 1,250	(135)	-10.80%
Operations	\$ 166,814	\$ 93,273	\$ 71,944	\$ 69,744	\$ 66,444	(3,300)	-4.97%
Federal & State Grants	\$ 77,992	\$ 73,618	\$ 39,944	\$ 41,003	\$ 40,971	(32)	-0.08%
Indirect	\$ 111,249	\$ 178,542	\$ 85,077	\$ 84,765	\$ 80,842	(3,923)	-4.85%
Total	\$ 2,536,327	\$ 1,737,478	\$ 1,703,288	\$ 1,701,120	\$ 1,757,473	56,353	3.21%
Revenue							
Foundation Allowance	\$ 400,200	\$ 275,324	\$ 138,355	\$ 138,355	\$ 128,431	(9,924)	-7.73%
Sec 51 Categorical	\$ 544,835	\$ 406,209	\$ 472,623	\$ 492,309	\$ 444,160	(48,149)	-10.84%
MPSERS UAAL	\$ 237,269	\$ 237,960	\$ 199,105	\$ 198,474	\$ 214,526	16,052	7.48%
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Act 18	\$ 1,203,869	\$ 735,017	\$ 770,413	\$ 779,327	\$ 776,991	(2,336)	-0.30%
Federal & State Grants	\$ 77,992	\$ 73,618	\$ 39,944	\$ 42,047	\$ 41,448	(599)	-1.45%
Enhancement millage	\$ 11,802	\$ 8,195	\$ 4,078	\$ 4,304	\$ 4,138	(166)	-4.01%
Other Local Revenue	\$ 6,829	\$ 24,957	\$ 26,178	\$ 36,566	\$ 32,187	(4,379)	-13.60%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 2,482,796	\$ 1,761,280	\$ 1,650,696	\$ 1,691,382	\$ 1,641,881	(49,501)	-3.01%
Excess Cost	\$ 53,531	\$ (23,802)	\$ 52,592	\$ 9,738	\$ 115,592	105,854	91.58%
Billable Days	7,938	5,986	2,719	3,071	3,071	-	0.00%
Tuition Rate	\$6.74	-\$3.98	\$19.34	\$3.17	\$37.64	34	91.58%

Early On

Early-On Kent ISD							
	2021-22	2022-23	2023-24	2023-24	2024-25		
	Final	Final	Dec Budget	April Budget	Initial	Variance	% chg
Pupil FTE	216.80	190.00	101.00	133.60	133.60	-	0.00%
Staffing							
Professionals	-	-	-	-	-	-	#DIV/0!
Secretary	2.00	2.00	2.00	2.00	2.00	-	0.00%
Instructional	1.00	2.00	2.00	2.00	2.00	-	0.00%
Instructional Aides	-	-	-	-	-	-	#DIV/0!
Other Professional	57.50	60.80	60.90	60.90	60.90	-	0.00%
Total	60.50	64.80	64.90	64.90	64.90	-	0.00%
Expense							
Salaries	\$ 3,972,404	\$ 4,367,420	\$ 4,710,468	\$ 4,692,844	\$ 5,124,356	431,512	8.42%
Benefits	\$ 2,959,227	\$ 3,194,500	\$ 3,636,876	\$ 3,578,967	\$ 3,901,033	322,066	8.26%
Purchase Services	\$ 120,220	\$ 157,099	\$ 130,112	\$ 153,849	\$ 155,512	1,663	1.07%
Supplies	\$ 32,013	\$ 40,773	\$ 29,850	\$ 29,850	\$ 29,850	-	0.00%
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Capital	\$ 684	\$ 2,522	\$ 2,100	\$ 1,800	\$ 1,800	-	0.00%
Operations	\$ 136,348	\$ 149,940	\$ 166,517	\$ 167,227	\$ 167,879	652	0.39%
Federal & State Grants	\$ 477,909	\$ 571,433	\$ 746,052	\$ 747,152	\$ 658,011	(89,141)	-13.55%
Indirect	\$ 353,178	\$ 971,623	\$ 495,358	\$ 491,471	\$ 484,021	(7,450)	-1.54%
Total	\$ 8,051,983	\$ 9,455,310	\$ 9,917,333	\$ 9,863,160	\$ 10,522,462	659,302	6.27%
Revenue							
Foundation Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Sec 51 Categorical	\$ 2,005,030	\$ 2,642,875	\$ 2,891,748	\$ 2,949,142	\$ 2,758,942	(190,200)	-6.89%
MPSERS UAAL	\$ 807,719	\$ 1,391,966	\$ 1,159,547	\$ 1,142,319	\$ 1,282,499	140,180	10.93%
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Act 18	\$ 4,455,150	\$ 4,900,832	\$ 4,698,882	\$ 4,641,559	\$ 4,804,311	162,752	3.39%
Federal & State Grants	\$ 477,909	\$ 571,433	\$ 746,052	\$ 753,205	\$ 660,866	(92,339)	-13.97%
Enhancement millage	\$ 9,170	\$ 9,734	\$ 10,120	\$ 10,683	\$ 11,341	658	5.80%
Other Local Revenue	\$ 7,432	\$ 25,960	\$ 26,948	\$ 37,282	\$ 32,982	(4,300)	-13.04%
Operations Fund Modification	\$ 73,632	\$ 80,972	\$ 89,924	\$ 90,308	\$ 90,660	352	0.39%
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
Total	\$ 7,836,042	\$ 9,623,772	\$ 9,623,221	\$ 9,624,498	\$ 9,641,601	17,103	0.18%
Excess Cost	\$ 215,941	\$ (168,462)	\$ 294,112	\$ 238,662	\$ 880,861	642,199	72.91%
Billable Units	1,466	1,272	919	1,031	1,031	-	0.00%
Tuition Rate	\$147.32	-\$132.48	\$320.17	\$231.53	\$854.54	623	72.91%

Hearing Impaired

Kent ISD Total Communications (Oral Deaf and DHH Combined)								
	2021-22	2022-23	2023-24	2023-24	2024-25			
	Final	Final	Dec Budget	April Budget	Initial Estimate	Variance	% chg	
Pupil FTE	47.41	34.56	38.89	38.89	39.57	1	1.72%	
Staffing								
Professionals	2.00	1.00	2.00	2.00	2.00	-	0.00%	
Secretary	1.00	1.00	1.00	1.00	1.00	-	0.00%	
Instructional	12.00	11.00	12.00	12.00	12.00	-	0.00%	
Instructional Aides	11.00	10.20	10.50	10.50	10.50	-	0.00%	
Other Professional	29.65	29.60	33.90	35.10	35.10	-	0.00%	
Total	55.65	52.80	59.40	60.60	60.60	-	0.00%	
Expense								
Salaries	\$ 2,673,368	\$ 2,803,930	\$ 3,336,411	\$ 3,325,653	\$ 3,546,395	220,742	6.22%	
Benefits	\$ 2,233,854	\$ 2,284,359	\$ 2,811,864	\$ 2,788,613	\$ 2,976,386	187,773	6.31%	
Purchase Services	\$ 58,912	\$ 100,642	\$ 99,110	\$ 121,641	\$ 111,241	(10,400)	-9.35%	
Supplies	\$ 102,928	\$ 102,935	\$ 112,969	\$ 131,591	\$ 128,619	(2,972)	-2.31%	
Transportation	\$ -	\$ 306	\$ 700	\$ 1,700	\$ 1,700	-	0.00%	
Capital	\$ 3,325	\$ 4,520	\$ 4,887	\$ 6,412	\$ 6,192	(220)	-3.55%	
Operations	\$ 78,604	\$ 61,032	\$ 59,114	\$ 61,700	\$ 61,500	(200)	-0.33%	
Federal & State Grants	\$ 445,835	\$ 304,911	\$ 419,328	\$ 419,329	\$ 419,884	555	0.13%	
Indirect	\$ 530,539	\$ 689,624	\$ 663,939	\$ 749,041	\$ 710,870	(38,171)	-5.37%	
Total	\$ 6,127,365	\$ 6,352,319	\$ 7,508,322	\$ 7,605,680	\$ 7,962,787	357,107	4.48%	
Revenue								
Foundation Allowance	\$ 412,467	\$ 316,225	\$ 373,655	\$ 373,655	\$ 389,725	16,070	4.12%	
Sec 51 Categorical	\$ 1,394,842	\$ 1,632,688	\$ 2,031,812	\$ 2,203,991	\$ 2,000,638	(203,353)	-10.16%	
MPSERS UAAL	\$ 543,582	\$ 893,656	\$ 821,304	\$ 809,520	\$ 867,575	78,055	8.79%	
Section 53	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Act 18	\$ 2,017,200	\$ 3,186,869	\$ 3,349,363	\$ 3,570,627	\$ 3,571,030	403	0.01%	
Federal & State Grants	\$ 445,835	\$ 304,911	\$ 419,328	\$ 420,807	\$ 420,558	(249)	-0.06%	
Enhancement millage	\$ 12,164	\$ 3,413	\$ 11,012	\$ 11,624	\$ 12,556	932	7.42%	
Other Local Revenue	\$ 6,753	\$ 33,507	\$ 26,304	\$ 36,531	\$ 32,186	(4,345)	-13.50%	
Non-Res Kent ISD Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	
Total	\$ 4,832,843	\$ 6,377,269	\$ 7,032,778	\$ 7,426,755	\$ 7,314,268	(112,487)	-1.54%	
Excess Cost	\$ 1,294,522	\$ (24,950)	\$ 475,544	\$ 178,925	\$ 648,519	469,594	72.41%	
Billable Days	18,407	16,661	16,633	16,419	16,419	-	0.00%	
Billable Days - Non-Resident								
Tuition for Teacher Consultants	\$ 23,836.74	\$ (10,636.93)	\$ 44,389.57	\$ 20,808.10	\$ 89,255.84	68,448	76.69%	
Tuition for Audiologist Tech	\$ 6,372.85	\$ (2,922.51)	\$ 13,042.76	\$ 6,536.94	\$ 23,981.06	17,444	72.74%	
Tuition Rate	\$68.69	-\$0.68	\$25.14	\$9.23	\$32.60	23	71.68%	

Excess Cost History

The 10-year history of excess cost for center programs is provided below, including the amended budget for 2023-24 and proposed budget for 2024-25.

Center Program Financial History										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	April Budget	Budget
Pupil FTE	1,087.13	1,013.39	968.29	892.18	965.10	923.68	883.40	915.05	893.95	896.77
Excess Cost before Tot Comm.	\$6,930,406	\$5,548,246	\$3,689,619	\$1,160,963	\$3,537,521	\$2,604,563	\$1,051,286	(\$267,098)	\$1,068,411	\$4,774,729
Total Communication Excess Cost	\$1,275,575	\$1,468,490	\$1,438,704	\$1,047,137	\$1,178,508	\$1,368,279	\$1,294,522	(\$5,584)	\$129,074	\$449,651
Total Excess Cost	\$8,205,981	\$7,016,736	\$5,128,323	\$2,208,100	\$4,716,029	\$3,972,842	\$2,345,808	(\$272,682)	\$1,197,485	\$5,224,380

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	166,908	270,146	243,910	-9.71%
State sources	30,019,468	32,354,120	33,302,236	2.93%
Federal sources	1,567,931	1,660,969	1,563,821	-5.85%
Interdistrict	-	986,969	5,321,210	439.15%
Total revenues	31,754,307	35,272,204	40,431,177	14.63%
Expenditures:				
Instruction:				
Student instruc & added needs	30,926,840	32,394,928	37,036,385	14.33%
Supporting services:				
Pupil services	19,245,273	20,835,664	22,571,538	8.33%
Instructional staff	3,588,104	4,837,711	5,119,507	5.82%
General administration	-	-	-	-
School administration	133,022	162,005	171,199	5.68%
Business services	1,357	5,090	5,307	4.26%
Operation and maintenance	3,449,808	4,204,147	4,401,702	4.70%
Transportation services	64,183	144,400	126,900	-12.12%
Central services	47,563	59,209	58,375	-1.41%
Other services	298,219	161,623	150,200	-7.07%
Community services	-	-	-	-
Interdistrict transactions	-	18,408	18,408	0.00%
Capital outlay	-	-	-	-
Debt service	94,855	94,855	-	-
Total expenditures	57,849,224	62,918,040	69,659,521	10.71%
Revenue over (under) expenditures	(26,094,917)	(27,645,836)	(29,228,344)	5.72%
Other financing sources (uses)				
Transfer in	26,856,906	27,862,483	29,749,169	6.77%
Transfer out	(502,524)	(476,113)	(520,825)	9.39%
Total other financing uses	26,354,382	27,386,370	29,228,344	6.73%
Net change in fund balances	259,466	(259,466)	-	
Ending Year Fund Balance	259,466	-	-	-

BUDGET NARRATIVE & DETAIL

CAREER TECHNICAL EDUCATION FUND

The Career Technical Education Fund supports the operations of the Career Technical Center, Launch U early/middle college program and career readiness program. Thirty programs at the Center and satellite locations serve over 2,000 students from throughout the county.

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 (18.2%) and federal sources (4.2%), (primarily Perkins Grant) are the next largest sources of revenue. The CTE Fund levies .9472 mills.

The proposed budget for 2024-25 is \$36.7 million, representing 9.0% of the total Kent ISD budget of \$409 million. Proposed revenues for 2023-24 are \$38.9 million. After factoring in transfers in and out of the fund, the budgeted surplus for 2024-25 is \$2,634,866. For the current year (2023-24) the projected surplus is \$4,167,632. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$22,712,068 or 61.9% 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.

Career Technical Education Fund Budget History				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$34,370,976	\$38,469,572	\$41,953,157	\$42,720,496
Total Expenses	<u>\$33,098,313</u>	<u>\$36,680,403</u>	<u>\$37,785,525</u>	<u>\$40,085,630</u>
Net Surplus/(Deficit)	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866
Grant Funded Budget				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$2,009,027	\$2,211,099	\$2,361,804	\$1,682,498
Total Expenses	<u>\$2,009,027</u>	<u>\$2,211,099</u>	<u>\$2,361,804</u>	<u>\$1,682,498</u>
Net Surplus/(Deficit)	\$0	\$0	\$0	\$0
Non- Grant Funded Budget				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$32,361,949	\$36,258,473	\$39,591,353	\$41,037,998
Total Expenses	<u>\$31,089,286</u>	<u>\$34,469,304</u>	<u>\$35,423,721</u>	<u>\$38,403,132</u>
Net Surplus/(Deficit)	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866

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 \$11.4 million from 2014-15 to 2022-23. The amended 2023-24 and proposed 2024-25 budgets continue the trend with surpluses in each year. If taxable values continue to expand in Kent County, the fund will continue to maintain a strong structural surplus. Having a larger fund balance will allow the fund to support a portion of building renovations at the main campus, and we anticipate transfers to the capital projects fund in the future. In addition, our new Career Prep 2030 initiative brings the promise of expanded CTE opportunities for Kent county students, and as regional programming has started and will expand, the fund will have the means to support building acquisitions or leases to accommodate potential regional facility needs.

Career Technical Education Grant Detail

Approximately \$1.7 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: \$1,649,637

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				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Amended</u>	<u>Amended</u>	<u>Proposed Budget</u>
Property Tax Collections	\$22,910,421	\$24,505,422	\$26,440,500	\$28,518,300
State Retirement Offset Funding	\$2,245,916	\$3,540,489	\$3,019,629	\$3,470,989
State Section 61a	\$1,831,535	\$2,083,737	\$1,950,440	\$2,112,592
State Section 61b Early Middle College	\$482,675	\$534,680	\$580,111	\$580,111
State Personal Property Tax Reimbursement	\$389,555	\$403,307	\$458,069	\$476,400
Merchandise Sales	\$136,012	\$179,023	\$129,700	\$138,500
Lease of Building Space	\$137,218	\$128,159	\$80,724	\$83,150
KCTC Tuition	\$163,081	\$313,261	\$320,127	\$256,500
Other Taxes, Penalties & Interest	\$199,272	\$85,314	\$216,400	\$216,400
State Renaissance Zone Payments	\$64,375	\$56,912	\$51,410	\$51,410
Investment Earnings	\$39,350	\$774,736	\$1,222,000	\$1,053,200
Sale of Residential Construction Homes	\$324,059	\$0	\$385,674	\$0
State Section 26d Brownfield	\$0	\$288,126	\$316,369	\$332,187

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				
	2021-22 Actual	2022-23 Amended	2023-24 Amended	2024-25 Proposed Budget
Transfer in from Special Education Fund	\$1,818,241	\$1,779,755	\$2,318,000	\$2,535,700
Transfer in from General Fund	\$524,876	\$544,716	\$623,400	\$676,800
Transfer in from Cooperative Fund	\$92,520	\$313,800	\$380,600	\$413,200
Transfer in from Center Programs	\$160,000	\$225,000	\$225,000	\$225,000

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

Career Technical Education Fund Programs & Services				
	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Student Programs	\$11,426,067	\$11,795,130	\$13,288,645	\$13,884,464
Custodial & Maintenance, Utilities, Risk Mgmt.	\$4,290,568	\$4,517,590	\$4,751,256	\$4,929,527
CTE Administrative & Support Services	\$2,425,812	\$3,333,460	\$5,124,088	\$4,070,659
Capital Outlay	\$2,137,705	\$1,191,459	\$2,687,494	\$3,196,472
Information Technology	\$1,794,836	\$2,217,759	\$2,709,784	\$2,817,053
Data Warehouse	\$1,213,416	\$1,349,250	\$1,719,381	\$1,988,772
Career Readiness	\$868,205	\$992,048	\$859,172	\$1,151,090
Work Based Learning	\$0	\$342,513	\$545,137	\$830,138
Powerschool	\$499,384	\$565,143	\$623,093	\$655,850
Security	\$364,300	\$458,110	\$396,004	\$423,672
Business Office	\$0	\$97,680	\$388,679	\$439,187
Launch U	\$271,672	\$352,332	\$432,108	\$466,534
Career Prep 2030	\$565,248	\$347,551	\$322,181	\$333,801
Educational Technology	\$251,299	\$302,652	\$317,666	\$317,666
Dual Enrollment	\$230,526	\$225,000	\$275,000	\$275,000
Human Resources/Additional Pay	\$19,270	\$481,407	\$225,718	\$271,368

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:

Transfers to Other Funds				
	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Transfer to General Fund	\$3,196,019	\$3,709,650	\$2,856,796	\$2,998,390
Transfer to Cooperative Fund	\$450,000	\$406,333	\$410,000	\$418,000
Transfer to General Capital Projects Fund	\$236,667	\$0	\$0	\$0
Transfer to CTE Capital Projects Fund	\$0	\$1,000,000	\$0	\$0

Fund Balance Analysis

The proposed 2024-25 CTE fund budget projects an ending fund balance of \$22,712,068 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Amended 2022-23</u>	<u>Proposed 2023-24</u>	<u>Proposed 2023-24</u>
Ending Fund Balance	\$11,000,547	\$12,847,739	\$14,120,402	\$15,909,570	\$20,077,202	\$22,712,068
Change in Fund Balance	\$585,795	\$1,847,192	\$1,272,663	\$1,789,169	\$4,167,632	\$2,634,866

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, 2025:

Committed:	\$6,000,000	(16.4% of expenditures)
Uncommitted:	<u>\$16,712,068</u>	(45.5% of expenditures)
Total:	\$22,712,068	

Use of Committed Funds:

Career Tech Education facility needs	\$3,000,000
Other Capital Needs	\$3,000,000

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION FUND

Year ending:	2022-23	2023-24	2024-25	
	Actual	Apr Amend	Original	% chg
Revenue:				
Local sources	26,115,427	28,901,216	29,936,057	3.58%
State sources	7,171,883	6,549,886	7,063,054	7.83%
Federal sources	2,027,746	2,186,163	1,649,637	-24.54%
Interdistrict	128,251	191,958	221,048	15.15%
Total revenues	35,443,307	37,829,223	38,869,796	2.75%
Expenditures:				
Instruction:				
Student instruc & added needs	14,526,638	14,869,748	14,574,040	-1.99%
Adult continuing ed	-	-	-	-
Supporting services:				
Pupil services	1,733,459	1,723,925	1,957,918	13.57%
Instructional staff	2,749,730	2,898,294	2,858,754	-1.36%
General administration	44,281	58,500	54,000	-7.69%
School administration	1,260,937	1,619,594	1,813,305	11.96%
Business services	171,323	505,006	588,730	16.58%
Operation and maintenance	5,105,171	5,762,221	7,995,966	38.77%
Transportation services	178,670	151,403	96,800	-36.06%
Central services	4,902,830	5,407,451	5,956,383	10.15%
Other services	8,423	6,528	11,210	71.72%
Community services	-	-	-	-
Interdistrict transactions	235,347	268,000	248,000	-7.46%
Capital outlay	141,059	826,055	275,000	-66.71%
Debt service	506,552	422,004	239,134	-43.33%
Total expenditures	31,564,420	34,518,729	36,669,240	6.23%
Revenue over (under) expenditures	3,878,887	3,310,494	2,200,556	-33.53%
Other financing sources (uses)				
Sale of capital assets	20,768	3,672	-	-
Other financing sources	66,331	472,237	-	-
Prior period adjustment	-	-	-	-
Transfer in	2,939,166	3,648,025	3,850,700	5.56%
Transfer out	(5,115,983)	(3,266,796)	(3,416,390)	4.58%
Total other financing uses	(2,089,718)	857,138	434,310	-49.33%
Net change in fund balances	1,789,169	4,167,632	2,634,866	
Ending Year Fund Balance	15,909,570	20,077,202	22,712,068	13.12%

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 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 2024-25 is \$6.4 million. Proposed revenues for 2024-25 are \$5.8 million. If projections hold true, the budgeted deficit for 2024-25 will be \$548,954. For the current year (2023-24) the projected deficit is \$142,768. Fund reserves at the end of the 2024-25 fiscal year are projected to be \$2,133,647 or 35.6% of annual expenditures.

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

Cooperative Fund Budget History				
	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$5,323,663	\$5,873,390	\$5,695,793	\$5,863,516
Total Expenses	<u>\$5,034,879</u>	<u>\$5,948,898</u>	<u>\$5,838,561</u>	<u>\$6,412,470</u>
Net Surplus/(Deficit)	\$288,784	(\$75,508)	(\$142,768)	(\$548,954)

Trend Analysis

The Cooperative Fund has had a structural surplus from 2016-17 to 2021-22, but used a small amount of fund balance in 2022-23 and projects to in 2023-24 and 2024-25. 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. The structural deficit is being driven by ongoing finances of MySchool at Kent, which has transitioned from a positive to a negative structural balance, and needs to be reviewed to bring the program back into structural balance.

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				
	2021-22	2022-23	2023-24	2024-25
	Actual	Amended	Amended	Proposed Budget
My School at Kent Tuition (Local Districts)	\$1,878,464	\$2,021,002	\$1,900,000	\$1,900,000
Kent Innovation High Tuition (Local Districts)	\$256,866	\$105,685	\$0	\$0
Payment from Local Districts for Technology Services	\$951,073	\$926,360	\$982,635	\$1,049,314
State Retirement Offset Funding	\$422,149	\$648,621	\$613,432	\$717,882
Payment from Local Districts for School News Network	\$118,404	\$124,476	\$124,476	\$124,476
Payment from Local Districts for Data Warehouse	\$119,948	\$121,406	\$120,902	\$120,902
Payment from Local Districts for Business Services	\$107,692	\$123,907	\$128,361	\$137,718
Payment from Local Districts for Wide Area Network	\$156,212	\$155,528	\$150,000	\$150,000
Payment from Local Districts for Security Services	\$0	\$0	\$102,000	\$111,600
Advertising for School News Network	\$0	\$66,550	\$60,000	\$60,000
My School at Kent Tuition (Out of county/summer school)	\$289,250	\$281,102	\$250,800	\$246,200
Transfers in from Other Funds				
	2021-22	2022-23	2023-24	2024-25
	Actual	Amended	Amended	Proposed Budget
Transfer in from Career Tech Fund (KIH)	\$250,000	\$0	\$0	\$0
Transfer in from Career Tech Fund (My School at Kent)	\$100,000	\$300,000	\$300,000	\$300,000
Transfer in from General Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from Special Education Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from Career Tech Education Fund (Tech Services)	\$67,000	\$73,333	\$75,000	\$80,000
Transfer in from General Fund (KIH)	\$0	\$0	\$0	\$0
Transfer in from General Fund (School News Network)	\$203,000	\$148,000	\$250,000	\$370,000
Transfer in from General Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000
Transfer in from Special Education Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000
Transfer in from Career Tech Education Fund (Business Services)	\$33,000	\$33,000	\$35,000	\$38,000

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

Cooperative Fund Programs & Services				
	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Amended	Proposed Bdg
Kent Innovation High	\$463,494	\$383,604	\$951	\$0
My School at Kent	\$2,176,826	\$2,445,693	\$2,690,563	\$3,102,016
Technology Services provided to Local Districts	\$1,434,129	\$1,320,761	\$1,436,990	\$1,490,748
School News Network	\$324,531	\$373,546	\$581,447	\$727,286
Business Services provided to Local Districts	\$233,270	\$252,632	\$283,268	\$334,669
Security Services provided to Local Districts	\$0	\$0	\$131,724	\$143,986
Wide Area Network	\$136,101	\$185,906	\$220,718	\$188,800
Data Warehouse Svcs provided to Local Districts	\$220,000	\$0	\$0	\$0

Fund Balance Analysis

The proposed 2024-25 cooperative fund budget results in an ending fund balance of \$2,133,647 as of June 30, 2025. A history of ending fund balance over the last several years is detailed below:

Fund Balance History	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Amended 2023-24</u>	<u>Proposed 2024-25</u>
Ending Fund Balance	\$2,478,399	\$2,612,093	\$2,900,877	\$2,825,369	\$2,682,601	\$2,133,647
Change in Fund Balance	\$296,482	\$133,694	\$288,784	(\$75,508)	(\$142,768)	(\$548,594)

Three Year Trend Analysis COOPERATIVE EDUCATION

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	920,491	596,463	428,500	-28.16%
State sources	648,621	613,432	717,882	17.03%
Federal sources	64,954	-	-	-
Interdistrict	3,472,325	3,588,898	3,674,534	2.39%
Total revenues	5,106,391	4,798,793	4,820,916	0.46%
Expenditures:				
Instruction:				
Basic programs	2,287,534	1,888,029	2,116,514	12.10%
Supporting services:				
Pupil services	500,538	521,505	548,664	5.21%
Instructional staff	19,897	18,479	18,748	1.46%
School administration	273,128	251,924	408,640	62.21%
Business services	256,415	291,543	342,934	17.63%
Operation and maintenance	5,358	136,724	149,986	9.70%
Transportation services	879	200	200	0.00%
Central services	1,880,914	2,242,432	2,410,584	7.50%
Other services	10,435	6,100	3,000	-50.82%
Total expenditures	5,235,098	5,356,936	5,999,270	11.99%
Revenue over (under) expenditures	(128,707)	(558,143)	(1,178,354)	111.12%
Other financing sources (uses)				
Transfer in	766,999	897,000	1,042,600	16.23%
Transfer out	(713,800)	(481,625)	(413,200)	-14.21%
Total other financing uses	53,199	415,375	629,400	51.53%
Net change in fund balances	(75,508)	(142,768)	(548,954)	
Ending Year Fund Balance	2,825,369	2,682,601	2,133,647	-20.46%

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 \$3.3 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 2024-25 the proposed budget includes \$3 million in contributions, \$1.5 million from the general fund and \$1,500,000 from the CTE capital projects fund to finance renovations at the ESC building.

General Capital Project Fund History					
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Total Revenues	\$1,200,630	\$1,376,505	\$151,587	\$2,093,340	\$3,036,200
Total Expenses	\$926,289	\$713,727	\$873,382	\$1,332,704	\$2,629,310
Net Surplus/(Deficit)	\$274,341	\$662,778	(\$721,795)	\$760,636	\$406,890
Ending Fund Balance	\$1,040,071	\$1,702,849	\$981,054	\$1,741,690	\$2,148,580

Over the last four 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 2024-25 we plan to begin a approximately \$6 million of renovations at the ESC building to accommodate employee growth as well as begin upgrades of public address systems and security cameras.

General Capital Project Fund programs					
	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Amended	2024-25 Proposed Bdg
Wide Area Network Project	\$798,705	\$384,416	\$56,744	\$0	\$0
Educ. Services Center Office Reconfiguration	\$0	\$0	\$20,403	\$540,000	\$2,500,000
Network & Application Equipment	\$0	\$0	\$0	\$665,199	\$61,832
South Godwin improvements for GSRP	\$0	\$0	\$0	\$27,000	\$0
Kent Collaboration Center Furniture	\$127,775	\$0	\$0	\$0	\$0
Disaster Recovery System	\$0	\$0	\$133,061	\$0	\$0
Parking Lot #9 replacement	\$0	\$322,701	\$210,969	\$0	\$0
Data Storage Servers	\$0	\$0	\$440,249	\$0	\$0
Public Address System upgrades	\$0	\$0	\$0	\$32,667	\$27,478

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					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
Total Revenues	\$2,669,510	\$2,767,960	\$7,038,107	\$9,025,408	\$4,662,170
Total Expenses	\$821,992	\$1,712,488	\$6,238,034	\$9,894,022	\$5,684,154
Net Surplus/(Deficit)	\$1,847,518	\$1,055,472	\$800,073	(\$868,614)	(\$1,021,984)
Ending Fund Balance	\$1,919,805	\$2,975,277	\$3,775,350	\$2,906,736	\$1,884,752

In 2024-25, major projects include renovations at Lincoln Developmental Center, replacement of the Mayfield parking lot, Empower U South (Wyoming) office renovations, upgraded public address systems and security cameras as well as redundant wide area network access to Lincoln School and Pine Grove.

Special Education Capital Project Fund programs					
	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Amended	Proposed Bdgt
New Equip/Furniture	\$185,399	\$160,443	\$979,564	\$209,263	\$100,000
New Equip/Furn Non-Depr	\$158,517	\$0	\$0	\$0	\$0
New Center Program Laptops	\$0	\$0	\$175,327	\$0	\$0
Lincoln School	\$265,279	\$51,683	\$23,727	\$275,000	\$0
Lincoln Cooling Tower	\$0	\$53,220	\$450,769	\$1,852	\$0
Lincoln Cell Service Repeater	\$0	\$165,400	\$0	\$0	\$0
Lincoln Developmental Center	\$26,027	\$143,085	\$112,732	\$465,957	\$2,500,000
Building - Pine Grove	\$0	\$84,003	\$23,875	\$88,400	\$0
Building - Oakleigh	\$6,156	\$60,407	\$40,432	\$825,353	\$0
Building - Mayfield	\$0	\$28,405	\$75,000	\$560,000	\$20,000
Building - KEC Beltline	\$0	\$0	\$92,548	\$69,648	\$0
South Godwin Renovations	\$0	\$0	\$191,125	\$292,445	\$0
Northview DHH Program	\$0	\$0	\$36,104	\$0	\$0
Empower U North (Sparta)	\$0	\$0	\$702,866	\$4,009,995	\$50,000
Empower U South (Wyoming)	\$0	\$0	\$2,282,299	\$842,640	\$400,000
Kent Collaboration Center Furniture	\$178,434	\$0	\$0	\$0	\$0
Lincoln Parking Lots	\$0	\$473,659	\$0	\$0	\$0
Ident-a-Kid Software	\$0	\$17,290	\$30,000	\$0	\$0
Lincoln Sensory Garden	\$0	\$0	\$17,986	\$300,000	\$100,000
Mayfield Parking Lot	\$0	\$0	\$6,148	\$300,000	\$550,000
PA System upgrade	\$0	\$0	\$0	\$100,558	\$399,565
Security Camera upgrade	\$0	\$0	\$0	\$0	\$266,811
Wide Area Network upgrade (Lincoln/Pine Grove)	\$0	\$0	\$0	\$0	\$210,398
Others/Holding Account	\$0	\$0	\$0	\$781,648	\$1,033,900

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					
	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
Total Revenues	\$2,638,490	\$2,755,059	\$4,243,643	\$3,459,282	\$3,641,870
Total Expenses	<u>\$209,790</u>	<u>\$742,645</u>	<u>\$7,275,850</u>	<u>\$4,170,636</u>	<u>\$3,457,675</u>
Net Surplus/(Deficit)	\$2,428,700	\$2,012,414	(\$3,032,207)	(\$711,354)	\$184,195
Ending Fund Balance	\$4,409,965	\$6,422,379	\$3,390,172	\$2,678,818	\$2,863,013

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 multi-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. Projects budgeted for 2024-25 include the public address and security camera upgrades and renovating the previous Kent Innovation High area to accommodate MySchool at Kent and Launch U.

Career Technical Education Capital Project Fund programs					
	2020-21	2021-22	2022-23	2023-24	2024-25
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed Bdgt</u>
KTC Welding	\$57,145	\$0	\$0	\$0	\$0
KCTC E-Wing Roof	\$0	\$182,581	\$0	\$0	\$0
KCTC B-Wing Renovations	\$91,353	\$0	\$0	\$0	\$0
KCTC Parking Lot 5	\$4,325	\$39,752	\$0	\$0	\$0
KCTC Parking Lot 2	\$198	\$82,298	\$152,277	\$0	\$0
Maintenance Building Roof	\$0	\$4,850	\$408,307	\$63,412	\$0
Secondary Renovations - Phase 1 (Adv Manu/Culinary/Marketing)	\$23,707	\$428,272	\$6,377,664	\$438,156	\$0
Secondary Renovations - Phase 2 (MySchool/Launch U)	\$0	\$466,733	\$304,769	\$2,500,000	\$730,000
Public Address Upgrades	\$0	\$0	\$0	\$276,605	\$602,832
Security Camera Upgrades	\$0	\$0	\$0	\$0	\$128,103
Others/Holding Account	\$9,956	\$3,080	\$0	\$440,000	\$450,000

Three Year Trend Analysis
GENERAL EDUCATION CAPITAL PROJECTS

Year ending:	2022-23 Actual	2023-24 Apr Amend	2024-25 Original	% chg
Revenue:				
Local sources	41,852	57,000	36,200	-36.49%
Total revenues	<u>41,852</u>	<u>57,000</u>	<u>36,200</u>	-36.49%
Expenditures:				
Capital outlay	873,382	1,293,166	2,629,310	103.32%
Total expenditures	<u>873,382</u>	<u>1,293,166</u>	<u>2,629,310</u>	103.32%
Revenue over (under) expenditures	(831,530)	(1,236,166)	(2,593,110)	109.77%
Other financing sources (uses)				
Transfer in	109,735	2,036,340	3,000,000	47.32%
Transfer out	-	(39,538)	-	-
Total other financing uses	<u>109,735</u>	<u>1,996,802</u>	<u>3,000,000</u>	50.24%
Net change in fund balances	(721,795)	760,636	406,890	
Ending Year Fund Balance	981,054	1,741,690	2,148,580	23.36%

Three Year Trend Analysis
SPECIAL EDUCATION CAPITAL PROJECTS

Year ending:	2022-23	2023-24	2024-25	% chg
	Actual	Apr Amend	Original	
Revenue:				
Local sources	3,044,766	3,388,400	3,560,700	5.08%
State sources	87,164	97,470	101,470	4.10%
Total revenues	3,131,930	3,485,870	3,662,170	5.06%
Expenditures:				
Business Services	-	-	-	-
Capital outlay	6,150,121	9,591,419	5,684,154	-40.74%
Total expenditures	6,150,121	9,591,419	5,684,154	-40.74%
Revenue over (under) expenditures	(3,018,191)	(6,105,549)	(2,021,984)	-66.88%
Other financing sources (uses)				
Transfer in	3,906,177	5,539,538	1,000,000	-81.95%
Transfer out	(87,913)	(302,603)	-	-
Total other financing uses	3,818,264	5,236,935	1,000,000	-80.90%
Net change in fund balances	800,073	(868,614)	(1,021,984)	
Ending Year Fund Balance	3,775,350	2,906,736	1,884,752	-35.16%

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION CAPITAL PROJECTS

	Year ending:	2022-23	2023-24	2024-25	
		Actual	Apr Amend	Original	% chg
Revenue:					
Local sources		3,156,479	3,361,812	3,540,400	5.31%
State sources		87,164	97,470	101,470	4.10%
Total revenues		3,243,643	3,459,282	3,641,870	5.28%
Expenditures:					
Capital outlay		7,254,028	4,019,120	1,957,675	-51.29%
Total expenditures		7,254,028	4,019,120	1,957,675	-51.29%
Revenue over (under) expenditures		(4,010,385)	(559,838)	1,684,195	-400.84%
Other financing sources (uses)					
Transfer in		1,000,000	-	-	-
Transfer out		(21,822)	(151,516)	(1,500,000)	889.99%
Total other financing uses		978,178	(151,516)	(1,500,000)	889.99%
Net change in fund balances		(3,032,207)	(711,354)	184,195	
Ending Year Fund Balance		3,390,172	2,678,818	2,863,013	6.88%



Memorandum

To: Dr. Steve Matthews, Superintendent
From: Mike Ramm, Assistant Superintendent of Instruction
Date: May 9, 2024
Subject: District-Wide Elementary STEAM Classroom Startup Costs

Dr. Matthews:

In looking ahead to 2024/25, we are expanding our STEAM programming at the elementary level. Embedding STEAM experiences for students is a RAMS XII goal. Next year, students will have one STEAM experience per week, the same as the other specials, art, music and PE. This year they have one STEAM class every two weeks and teachers travel with supplies. I am writing to recommend the approval of startup costs for non-consumable and consumable instructional materials to outfit a STEAM classroom in each of the nine elementary buildings. Previously, you approved the order of furniture for each elementary STEAM room.

Enclosed, you will find the detailed list of items for the elementary STEAM classrooms. These lists have been compiled by RPS STEAM Teachers and the RPS Director of Innovation and Mathematics, Maggie Thelen. If approved, the specific order will be curated from this list, though it may not include every individual item. The purchases represent outfitting the STEAM classrooms with necessary materials and resources to provide equitable experiences across the district.

Should the RPS Board of Education approve this recommendation, Allison Clements and I would coordinate the ordering and delivery of the materials listed on the attached documents. Given the amount of individual items, I am seeking approval of not more than \$300,000 to be used for non-consumable items from the 2019 bond monies allocated for STEAM. Additionally, I am seeking approval of not more than \$20,000 to be used out of the general fund to be used for consumable items necessary to enhance the district STEAM student experience. Approval in this way will allow our business department to order as close as possible to the items on the lists, but substitute or replace an item if necessary.

Thank you for your attention to this recommendation. Should you have any questions or require further clarification, please do not hesitate to contact me.

Respectfully,

Mike Ramm

			Budget for bi-weekly STEAM	Budget for weekly STEAM		
Tools - Batteries	Quantity Needed	Cost Per Item	Total			
5" Wire Cutters 5 pk	8		21.99	175.92		
7 piece Piler's Set	8		24.99	199.92		
AA Rechargeable Batteries	54		26.59	1435.86		
AA/AAA Battery Charger	17		70.99	1206.83		
AAA Rechargeable Batteries 28 pk	36		30.59	1101.24		
Box Cutter 4 pk	8		9.99	79.92		
Canary Cardboard Cutter with Sheath 10 pk	7		69.8	488.6		
Cordless Electric Scissors	24		49.99	1199.76		
Hole Punchers	16		13.99	223.84		
Hot Glue Guns 4 pk	30		23.99	719.7		
Knife Box Cutter 9mm 8pk	8		6.99	55.92		
Makado Safe-Saw	72		10	720		
Pipe Cutter	8		41.88	335.04		
Rocks 15pcs	8		16	128		
Scissors 25 set	7		30.99	216.93		
Scissors small	18		57.85	1041.3		
Screwdriver Set 11 piece set	8		10.99	87.92		
Wood Burning Kit	8		16.99	135.92		
Extra Tools to be purchased once we know more about what we need				3600	4500	
		Total		13152.62	17652.62	
Tech Items	Quantity Needed	Cost Per Item	Total			
3D Printing Pen with Display	96		36.99	3551.04		
Black Markers for Ozobot	18		15.97	287.46		
Blue Markers for Ozobot	9		8.76	78.84		
Green Markers for Ozobot	9		9.25	83.25		
Littlebit STEAM+ Coding Class Pack	9		4199	37791		
Ozobot Classroom Set	9		2990	26910	ozobot rep. Nathan Hack	Email nathan@ozobot.com (424)-307-0412
Red Markers for Ozobot	9		9.25	83.25		
Snap Circuits Jr	126		35.99	4534.74		
Sphero Bolt classroom sets + Mat	9		3178	28602	Sphero Rep. Dustin VanderPloeg	email dustin.vanderploeg@sphero.com (847)790-6956
Sphero Indi class pack (16)	9		3000	27000		
Squishy Circuits	18		274.99	4949.82		
		Total		133871.4		
No Tech Large Items	Quantity Needed	Cost Per Item	Total			
Car Ramp	8		709	5672		
Lego BricQ	90		149.95	13495.5		
Lego Steam Park	30		219.95	6598.5		
Light Table	8		737	5896		
Wind Tunnel	8		499	3992		
		Total No Tech Large Items		35654		

Books	Quantity Needed	Cost Per Book	Total	maybe media budget
Book - Tornado Coloring Book	8	5.99	47.92	
Book A Book of Bridges: Here to There and Me to You	8	14.69	117.52	
Book All About Tornadoes	8	28.32	226.56	
Book Boats Will Float	8	13.15	105.2	
Book Bonnie's Rocket	8	20.95	167.6	
Book Chicka Chicka Boom Boom	8	14.39	115.12	
Book Cool Cars	8	17.99	143.92	
Book Curious About Snow	8	3.99	31.92	
Book Engineered! Engineering Design at Work	8	17.99	143.92	
Book Freddy the Frogcaster and the Terrible Tornado	8	11.72	93.76	
Book How Do Dinosaurs Play with their friends	8	14.03	112.24	
Book How to Catch a Dinosaur	8	5.99	47.92	
Book How to Survive as a Firefly	8	29.79	238.32	
Book I Am Not a Dog Toy	6	10.21	61.26	
Book I Wanna Iguana	6	16.99	101.94	
Book If I Built a Car	8	14.79	118.32	
Book If I Built a School	6	11.69	70.14	
Book Ish	8	10.69	85.52	
Book Izzy Gizmo	8	15.17	121.36	
Book Mae Among the Stars	8	11.99	95.92	
Book Magical Yet	6	12.32	73.92	
Book Memoirs of a Parrot	6	14.59	87.54	
Book Mr. Ferris and His Wheel	8	10.69	85.52	
Book My Truck is Stuck!	8	16.99	135.92	
Book Not a Box	8	15.42	123.36	
Book Oscar and the Bird	8	13.17	105.36	
Book Papa's Mechanical Fish	8	10.99	87.92	
Book Perfect Square	6	12.29	73.74	
Book Ricky, the Rock That Couldn't Roll	8	15.98	127.84	
Book Roll Slope and slide	8	7.99	63.92	
Book Rube Goldberg's Simple Normal Humdrum School Day	9	14.99	134.91	
Book Sadie Sprocket Builds a Rocket	8	14.39	115.12	
Book Sail Away	8	5.99	47.92	
Book Secret Engineer: How Emily Roebling built the Brooklyn Bridge	8	15.37	122.96	
Book Snowmen at Night	8	8.98	71.84	
Book Storm is Coming	6	26.95	161.7	
Book Tacky and the Winter Games	8	17.67	141.36	
Book The Dandelion Seed	8	22.4	179.2	
Book The Flying Girl	8	18.99	151.92	
Book The Girl That Never Made a Mistake	6	9.69	58.14	
Book The Most Magnificent Thing	8	12.39	99.12	
Book the Paper Caper	8	18.59	148.72	
Book The Picture History of Great Buildings	8	11.19	89.52	
Book The Recess Queen	8	12.36	98.88	
Book The Wind Blew	8	13.19	105.52	
Book Tornado!	8	16.95	135.6	
Book Tornadoes!	8	14.36	122.88	
Book Twenty-One Elephants and Still Standing	8	17.99	143.92	
Book Twisters	8	4.99	39.92	

Book What Do you Do With a Problem?	6	9.39	56.34	
Book What Do You Do With an Idea	6	9.39	56.34	
Book When Neil Armstrong Built a Wind Tunnel	8	30.06	240.48	
Book When Pigs Fly	6	14.61	87.66	
Book When Sparks Fly	8	15.37	122.96	
Book Wind	8	12.58	100.64	
Book Wonderful Tower of Watts	8	10.99	87.92	
Book Your Name is a Song	6	13.8	82.8	
Book The Magic Hat	8	21.82	174.56	
Book I am Not a Chair	6	9.99	59.94	
Book The Most Magnificent Thing	8	11.89	95.12	
Books to be purchased once lessons are created for bi-weekly or weekly			2700	3600
		Total for Books	9245.33	12845.33

Non-Consumables	Quantity Needed	Cost Per Item	Total
10 oz stackable cups	24	17.99	431.76
5mm LED Light Emitting Diode 500 pcs	24	10.99	263.76
Ball Bag - Mesh	3	16.99	50.97
Bamboo Golf Tees 1000 count	16	27.99	447.84
Beach Balls 3 pk	90	6.98	628.2
Big Blocks	16	156.74	2507.84
Brain Flakes	8	16.99	135.92
Buckets 5 gallon 3 pack	3	39.99	119.97
Busy Board Set	48	18.98	911.04
Con_Engineering Building Blocks	16	35.97	575.52
Counting Bears	8	8.99	71.92
Dinosaur Take a Part with Electric Drill	16	28.95	463.2
dominos	4	49.99	199.96
Fan	8	19.99	159.92
Game Play It! Coding	16	14.99	239.84
Game Play It! Driving me Nuts	16	14.28	228.48
Gears Building Set	16	54.99	879.84
Golf Putting clubs	27	82.64	2231.28
Green Felt Fabric	8	69.89	559.12
Hot Wheels 5pack	6	64.99	389.94
Hot Wheels track	39	16.99	662.61
Keva Planks	2	599.99	1199.98
K'NEX	8	82.48	659.84
Learning Resource Super Magnet Lab Kits	16	20.99	335.84
LED Assortment of Replacement Bulbs	1	350	350
Lego car base	360	7.99	2876.4
Lego Classic Build	24	128.95	3094.8
Lego Separator tool 3pk	8	4.99	39.92
Let's Go Code	8	39.99	319.92
Magna Tiles Classic 100 piece	24	119.99	2879.76
Magnetic Gears	16	69.25	1108
Magnetic Letters and Numbers	8	9.99	79.92
Marble Run	8	89.99	719.92
Marble Run and Add On	8	124.98	999.84

Marbles	16	8.88	207.84			
Mini Toy Figure	8	32.99	263.92			
Minifigures	8	17.99	143.92			
Neocact 600 PCS Building Blocks	8	23.99	191.92			
Ping Pong Balls 100pk	8	16.99	135.92			
Plastic Bowls	8	18.99	151.92			
Plus Plus 1200 Pieces	8	60.88	487.04			
Plus Plus 400 Pcs	16	26.99	431.84			
Polydron Kit 50 pieces	8	41.99	335.92			
Practice Plastic Golf Balls	9	13.99	125.91			
Rainbow Toyfrog Star Flex STEM Building	24	29.99	719.76			
Small Plastic Plates	8	14.99	119.92			
STEAM Cart	1	249.99	249.99			
Stopwatch Timers	16	16.99	271.84			
Straw Constructor STEM Building 600pcs	21	34.99	734.79			
Strawbees	9	667	6003	Strawbees rep. Justin Andersen	justin.andersen@strawbees.com	815.621.3122
Tangrams	16	29.99	479.84			
Tape dispensers 20 pack	3	39.99	119.97			
Tornado Cyclone Tube Connector Toy 20 pc	8	9.99	79.92			
Tornado Maker Toy 6pk	8	25.99	207.92			
Train Tracks	2	49.95	99.9			
Visual Timers	6	18.99	113.94			
Wooden Kids Hammers (10 pack)	8	23.99	191.92			
Wooden Train Cars	8	20.99	167.92			
Zinc Bricks	360	4.95	1782			
Lego Wall	8	500	4000			
Tool Wall	8	750	6000			
Extra non-consumables for bi-weekly and weekly STEAM			2700		4500	
		Total Non-Consumable	52910.09		57410.09	
Consumables	Quantity Needed	Cost Per Item	Total			
3D Pen Filament	56	10.99	615.44			
Amazon Pencils	9	15.54	139.86			
Borax 1 gallon	1	29.99	29.99			
Brass Fastener 500pcs	9	7.99	71.91			
Clear Plastic Reusable Zip Bags 3X4X2	1	16.59	16.59			
Clothes Pins 100pk	9	19.99	179.91			
Coffee Filters 200ct	9	2.18	19.62			
Coin Battery 3V CR3032 250pk	5	42.9	214.5			
Colored Cardstock	9	18.49	166.41			
Colored Craft Sticks	9	21.99	197.91			
Colorful Craft Feathers 300 pcs	18	6.88	123.84			
Construction Paper 7 colors 600 count	18	44.99	809.82			
Corn Starch 1 gallon	1	24.99	24.99			
Cotton Balls 600 ct	9	13.68	123.12			
Cupcake Liners 500ct	9	9.99	89.91			
Cups 3oz 500pk	9	15.99	143.91			
Disposable 12 oz 800 ct	3	46.65	139.95			
Dot Stickers 7000 ct	4	11.99	47.96			
Double Sided Cooper Foil Tape 4pk	9	10.98	98.82			

Fishing Line 475 yds	9	3.29	29.61		
Foam Ear Plugs 200 count	2	19.88	39.76		
Foam Plates 500ct.	2	53	106		
Foil Sheets	18	22.29	401.22		
Food coloring 12 ct.	9	11.98	107.82		
Herb Seeds	9	14.99	134.91		
Hot Glue Sticks 550 sticks	9	29.99	269.91		
Index Cards 500 count	18	8.49	152.82		
Jumbo Craft Sticks 1,000 Count	9	12.99	116.91		
Jumbo Paper Clips (1000 count)	9	12.99	116.91		
Jumbo Smoothie Straws	9	18.99	170.91		
Laminating Pouches 100pk	9	12.6	113.4		
Liquid Elmer's Glue 1 Gallon 2ct.	9	23.98	215.82		
Masking Tape 1/2inch 18 pk	18	24.99	449.82		
Masking Tape 10pk	9	24.99	224.91		
Medium Binder Clips 12 ct. pk of 12	18	19.5	351		
Modeling Clay 24pk	9	40.99	368.91		
Neon Shot Glasses 2 oz 500ct.	9	39.99	359.91		
Paper Food Trays	9	25.99	233.91		
Paper Lunch Bags 500pk	18	27.99	503.82		
Paper Plates	18	4.99	89.82		
Peper Cups 9 oz 360ct.	18	24.99	449.82		
Pigs 200 pcs	9	30.99	278.91		
Pip Cleaners 3000 piece	9	41.99	377.91		
Pipe Foam	9	30.99	278.91		
Plastic Cups 9oz	9	19.89	179.01		
Play-Doh 36 pk	18	28.99	521.82		
Pool Noodles 35 pk	2	75	150		
Rainbow Crepe Paper Streamers 36 rolls	9	21.49	193.41		
Rubber Bands - Colorful	9	7.97	71.73		
Sandwich Bags 300 ct	9	8.42	75.78		
Sharpie Permanent fine and ultra fine 45 ct.	9	29.88	268.92		
Sharpie Permanent fine point 36 ct.	18	19.34	348.12		
Shaving Cream 11oz 12pk	9	29.28	263.52		
Spoons teaspoons 1000 pk	9	18.99	170.91		
Tempera Paints 10 pk.	9	31.99	287.91		
Tissue Paper 400 sheets	9	10.39	93.51		
Toothpicks	9	5.99	53.91		
Toy Squeakers 200 pk	9	22.99	206.91		
Twine	18	6.89	124.02		
Wax Paper 500 deli sheets	9	19.25	173.25		
White Cardstock 250 sheets	9	23.99	215.91		
Wooden Dowel Rods	18	7.99	143.82		
Wooden Dowel Rods short 100ct	5	10.99	54.95		
Wow Plastic Straws Smoothie Straw	9	5.99	53.91		
Extra Consumables for bi-weekly and weekly STEAM			2700	4500	
		Total Cost for Consumables	15549.43	20049.43	
Items in Question	Quantity Needed	Cost Per Item	Total		
Ipad 10th generation 15 per classroom	135		320	43200	need to purchase per bob stull

ipad Chagering Station for 15 ipads	9	?	?		
			Total from all above categories		
			Bi-Weekly STEAM		Weekly STEAM
			303582.87	approx 300000 including tech	320682.87
Organization - Containers/Bins					depending on what is available in each room
18qt Sterilite 12pk			92.49		
18qt Sterilite 24 pk			184.75	0	
24pk paper organizing bins			59.99	0	
30qt. Sterilite 24 pk			240.09	0	
6qt Sterilite 36 pk			126.99	0	
70qt. Sterilite 12pk			199.99	0	
Ball Bag - Mesh	6		16.99	101.94	
Power Strip Surge Protector	13		19.99	259.87	
			Total:		



Memorandum

To: Board of Education
From: Dr. Korie Wilson-Crawford, Assistant Superintendent of Human Resources
Date: May 13, 2024
Subject: 2024-2025 SCHOOL YEAR CERTIFIED STAFF EMPLOYMENT RECOMMENDATIONS

Rebekah Chino
Rachel Grinnell

Social Worker
School Psychologist

Special Services
Special Services

CLASS OF 2024 / *Honor Students

AIDEN ADAMS
CLAIRE ADAMS*
RYAN AHERN*
ARIANNA ALBINI

ALAHNA ALMOND*
SETH ANDERSON*
IAN ANDREWS
VIOLET ANDREWS*
GUSTAVO ANGELES
LOGAN ANGLIN

KYLE ASHBAUGH*
DELAINIE AUSLAND
MAXWELL AUSTIN
HAZEL BAGGE
JAKE BAILEY
CAYDEN BALLOID
LEANNA BARNETT*
ANJALEAH BARRAZA*
LUCAS BASSHAM*
MCCOY BAXTER*
ALICIA BAZAIRE
FAITH BAZUIN*
KEEGAN BECKER*
LILLY BEHL
JULIA BELCHER*
JUSTIN BENNETT*
LOGAN BERNIA
LUKAS BERZINS*
GAVIN BETTEN
AIDEN BIALAC
REEVE BILLINGS
CARTER BISSELL*
WILLIAM BJORK*
ELIZA BLACK*
ZOEYE BLACKMON
MACKENZIE BLACKMORE*
EVAN BLASKY*
ANIKA BLAZIC
CADEN BLOCKLAND*
AARON BLUM
BAILEY BLYVEIS*
TYLER BOCKHEIM*
SHANE BODNAR*
MADISON BOENING*
DANIEL BOHIL*
TRENT BOLEN*
GABRIEL BOSSCHER
LOUIS BOSSCHER*
TYLER BOUT
ANTHONY BOUWHUIS
AVA BOYD*
ELLA BRADEN
PEYTON BRADFORD
DAVID BRANDOW
CHLOE BRATTON*
SOPHIA BRAY*
DANE BRETZLAFF
SAMANTHA BREWIS
JASON BRIGGS*
TREY BRINGEDAHL

CLASS OF 2024 / *Honor Students

TREY BRISBIN
MALIA BROCKWAY*
CASSIDY BRODERICK*
DYLAN BROEKSTRA*
MALEA BROUWER
GEORGE BROWN
QUINCY BROWN*
MARCELLO BRUURSEMA
SARAH BRYANT
HAILEE BUDRICK
ALEXANDRA BUKOWSKI*
LANDON BURGESS*
KAYLEY BURKE
BRANDON CAIN*
ROXANNE CALCAGNO*
CLARE CALDWELL*
MEGAN CALKINS*
NICKLAS CAMPBELL*
THERESA CAMPBELL- LAFOND*
JULIAN CARDENAS*
GRACE CAREY
DANIEL CARLSON
JONAH CARLSON*
MAIJA CARLSON*
MADELYN CARNES*
AUSTIN CAVASIN
JADISON CHAMPAGNE*
WILLIAM CHENEY*
EMILY CHILDRESS*
LUCAS CID*
CAITLYN CLARK*
JACOB CLARK*
BENJAMIN CLAUSEN*
TYLER CLAUSER*
LILY CLAY*
KENNEDY CLEGG*
SAMANTHA CLEMENS*
JUSTIN CLEMENT
ARESTETHEES COLEMAN
GRACE COOLEY*
AUDREY COOPER*
PEYTON COPELAND
HANNAH COUTTS*
KAYLEE COUTURIER
SAM COYLE*
VADA CRADDOCK
ETHAN CRELLY*
KATE CROWELL*
BENJAMIN CUMMINGS*
KYLI CURTIS*
CAMILLE DAHLKE*
CADEN DAHLQUIST
ALEK DARASKAVICH*
CAMERON DAVIS*
JERMIAH DEAN
CALEB DECKER
MORGAN DEMAREST*
SETH DEMOTT*
JETTA DENGLER*
PAXTON DEROO*
BROOKE DEROSIA

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HOPE DEUEL*

KEEGAN DEUGAW

ALLY DEVRIES*

JAMES DIEL*

NATHAN DIXON

KATE DOERR*

MYA DOREY

CULLEN DOUGLAS*

TYLER DRIESENKA

CADENCE DROUGAL*

ANNA DUCEY*

ELLA DUFFY*

JUSTIN DUNNEBACK*

ARDEN DURHAM*

MICHAEL DYKSTRA*

OLIVIA DZIACHAN*

Z-YAD EL-SHEIKH

LEIA ELENBAAS*

TYLER ELY

COLTON ELYEA*

MASON EMERY*

MELISSA ENGBRETSSEN

AVERY ENGEL*

GAVIN ENGELSMAN*

ASHTON ERB

HAILEY ESTERLINE

DAVID EVANS

CAMDEN EWEN*

KONNER EWING

NATHAN FAHEY*

ZACHARY FAHEY*

NOLAN FAWCETT

ALLISON FEGAN*

HAILEY FERWERDA*

CHRISTOPHER FEUTZ*

BRADY FISKE*

GABRIELLE FLOERCHINGER*

NOELLE FOCO*

KADE FOLCIK*

ELKE FORWARD*

KATHERINE FOSTER*

MICHAEL FOSTER

TAYLOR FOX*

TANITH FRANK*

AUBREE FRAZIER*

STELLA FRICK

KATELYN FROMMEYER*

MICAH FROST*

MADALYNN FULTON*

JAMESON GALLAGHER

ISAAC GALLE*

ANDREW GARD*

SAMANTHA GARDNER*

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NATHAN GERHARD*

ZACHARY GERHARDT*

ANDRIN GIEDEMAN*

VICTORIA GIERA*

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CA'MARI GILLEN
ALEC GILMORE
EVAN GLEASON*
KENNEDY GOAD*
JACOB GORALSKI*
ABIGAIL GOSS*
OLIVIA GOSSMAN*
BRIAN GOUSHAW*
WILLIAM GOWINS
REESE GRAALMAN*
KATELYN GREEN*
TESSA GREGORY*
KRISTINE GRINNELL*
CHARLOTTE GROSS*
BENJAMIN GROSTICK
ALLISON GROVE
GRACE GRUBE*
AVA GUERNSEY*
PIERCE GUSWILER*
KENDALL GUY*
ANA HAGENLOCH*
LE-AZHANIQUE HALL
AVERY HALLEAD*
JACOB HALLENBECK*
DOMINICK HAMMER*
CAMERON HANDWERKER
GARRETT HANLEY
DUBLIN HANRAHAN*
BRADEN HANSEN*
CALEB HARRISON*
BRADY HASKINS*
PARIS HATHEWAY*
BRADLEY HAWLEY
MARIAH HEAVNER*
JACOB HELLE
NATHAN HENDRICKS*
JACOB HENK*
RYAN HENK*
ADDISON HENKEL*
ELISE HENKEL*
ISAAC HENRICKSON*
HUDSON HENSLEY*
HUNTER HEPHNER
CHRISTIAN HERREMA*
OLIVIA HEWITT*
EMILY HICE*
ELLIOTT HILL
HAILEY HILL*
ALLISON HILLARY
KATELYN HIMMELSPACH
SAMUEL HIMMELSPACH
TREVOR HOBBS*
OWEN HODEL*
ELLA HOFFMAN*
BENJAMIN HOLLANDER
JACK HOLSINGER*
ANJA HOLSINGER- ROBINSON
MIRIAM HOPSON*
AVA HOST*
ABIGAYLE HOUSE*

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SOPHIA HOWELL-HUMMEL
SEAN HUDGENS*
RACE HUDSON*
ELIZABETH HULBERT*
GAVIN HULBERT
JED HUYSER*
EMMANUELLA HYZER
VICTORIA IACOBONI*
ABBY IGNATOSKI*
SOPHIA IMHOFF*
DRAKE IRWIN*
BRAELYNNE JACOBSON*
ABIGAIL JAMESON*
JULIE JANSMA*
MATAEO JARRELL*
JOSEPH JEHNER
MADDISON JENEMA*
REESE JENKINS
ANDREA JOHN*
CARALYN JOHNSON*
PETER JOHNSON*
RANDALL JOHNSON
HELENA JOLLIFFE*
JESSICA JOLLY*
MEGAN JOLLY*
CARTER JONES
HAILEY JONES*
COURTNEY JURMU*
MORGAN KAISER*
KENNEDY KALISH*
ALEXANDER KARSIES*
EMMA KAUFFMAN*
CAMDEN KELLY
MARTIN KEMPA*
NOAH KENT
CARTER KIMBLE
LAUREN KINSTLE*
MASON KIRN*
BRENDAN KLAP*
ADDISON KLIMCZAK*
LOGAN KNAPP
ALIVIA KOLEKAMP*
ISABELLE KOWROSKI*
ELLYANNA KRAAI*
JOEL KRACH
MAXWELL KRAUSMAN*
AVA KRIST*
RACHEL KROMKE
NOAH KRUER
CAMDEN KRUISENGA*
SEAN KUZMA*
ADISYN LABBE
NEVAEH LAITILA*
ANDREW LANDIS*
ANDREW LANGE
EMMA LANGE*
MACKENZIE LARSON
SOFIA LARSON*
CELIA LAUFERSKY*
IAN LE*

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ALEXANDRA LEBIODA*
MICHAEL LECOMPTE*
MILES LEECH*
GRANT LEFERS*
ANDREW LEPECH*
MADDEN LESLIE*
CHRISTIAN LETTINGA
ALEXANDER LEWIS*
MADELYN LEWIS*
IAN LILLIE*
CALEB LINTNER*

COLIN LOCKARD*
JACK LOCKWOOD*
ALYSSA LOMBARDO*
LANDON LONG*
TORRAN LONG
MADISON LONGTIN*
ADAN LOPEZ
AVA LOVALL*
NOLAN LUCAS
KELLY LUDWIG*
JACOB LUTHER
GRACE LYONS*
CAMRYN MAKSIMOWSKI*
CASSIDY MALOTT*
KRISTA MANDREKY*
JULIA MANN*
KALYNN MANYEN*
TYLER MARTIN*
JOSHUA MASK
HANNAH MATEER*
HANNAH MATHIS
ANNA MATUSIK*
SOPHIA MAURIC*
MORGAN MAYHEW*
GRACE MCCARTHY*
DYLAN MCCONNELL*
FINN MCDONALD
MARY MCINTIRE*
WILLIAM MCKANNA*
JACKSON MCKINNEY*
ALEXANDER MCPHEE*
GINA MEHLING*
AARON MELLEMA*
CALLUM MELLISH*
EIMY MENDEZ-MENDEZ
SARA MERRITT*
EMMA MESSING*
OTTO MEYERHOLTZ*
JULIA MEYETTE*
PARKER MIDDLETON
CHARLES MIXER JR*
MAYA MOLLEMA*
ELLA MOORE*
HAILEY MORGAN
TAYLOR MORGAN*
KEATON MORRIS*
JILLIAN MOSEY*
AVERY MOTTA*
RYAN MUELLER

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ALANNA MULLIGAN*
NICKOLAS MYERS
SARAH NEILL*
LIA NELSON*
JUAN NEWMAN*
AVERY NEZWEK*
CLAIRE NICOLETTE*
LOGAN NIMPTSCH
HAIDEN NOAKES*
DOMINICK NOEKER *(V)
BELLA NOLE*
TARYN NORTHRUP
SAMANTHA NOSTRANT
BRAYDEN NOWAK*
GABRIEL NOWICKI*
AVA NYKAMP*
CAMERON O'NEIL*
KODY OBENAUF*
JOSEPH OKENKA
KALEIGH OLSEN*
ETHAN ORCHARD*
LEXIE ORGANEK*
AVA OSWALD*
LLEYTON OWINGS
ZOE PALAZZOLO
ASHLEY PALMER*
JEFFREY PANIAN
LEIGHNASH PASO*
JILLIAN PAUL*
BRANDT PAWLOWSKI*
NIKOLAS PEASE*
LAUREN PETERSEN
KAELYN PETERSON*
CAYDEN PETERSON-MCLAIN*
KADEN PETT*
OWEN PHELPS*
ALEXYS PHILLIPS*
MICAH PHILLIPS*
SAMUEL PIATEK
DYLAN PITSCH
EMILY PITTMAN*
ADDISON PITZER*
MILES PLITE*
JOSHUA POHL*
LUCAS POIRIER*
JULIA POLLARD*
LARISSA POOK
KAITLYN POPILEK*
GIULIAN PORCARI*(S)
MADELYNN PORTKO
ISAAC POST
ETHAN POTT*
CARTER POWELL*
GRANT POWERS*
HALEN PRATER*
KALKIDAN PREISNER*
SHANNON PRESTON*
COOPER PRINCE
AMELIA PURCELL
SYDNEY PURSIFULL*
MADISON PYLE*
JACKSON QUASHNIE

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JARED QUICK
ANNABELLE RABIDOUX*
SYLVIA RACKIEWICZ*
ADEN RAPANOS*
NICKLAS REAUME*
ANNA REDINGER
CALLAN REICKARD*
JAKE REISFELD*
KYLEN REISTER*
COLLIN RESHAW*
LAUREN RICE
KYRA RICHARDSON*
HANNAH RICHTER*
DREW RICKARD*
VERONICA RIECKMAN
TALON RIKSEN*
ALISON RILEY*
REID RILEY
JULIA ROBACH*
TATUM ROBERTS*
GAVI RODAS MENDEZ*
FRANCIS ROLEWICZ*
ETHAN ROMAN*
AVERY ROSE*
CIARA ROSENZWEIG*

EVANGELINE ROWLAND*
ANDREW ROZEMA
DEVIN ROZZANO*
AMILCAR RUIZ DIAZ
JASMIN RUNYON*
LARA SAGORSKI*
JAYDA SAHAGUN
ANTHONY SALAZAR-LIZAMA
CARLYN SAMPSON*
EVA SARBER*
AIDAN SCHAUSS*
NATALIE SCHILLING
SAMUEL SCHMUKER
LELAINA SCHNEIDER*
KILEY SCHOCK*
JACOB SCHROEDER
JANA SCHROEDER*
JONATHAN SCHULTZ
OWEN SCOTT*
BRYNNA SEGARD
NOAH SERGOTT*
LAUREN SHARP*
QUINN SHARP
RYAN SHEFFER*
ELI SHERIDAN
CULLEN SILVERMAN*
ETHAN SILVERMAN*
MICHAEL SILVIS
IZAAK SIMONS
GRACE SIMPSON*
MAYA SIPPEL*
STEVEN SKALANDIS
MICHAEL SKARDA*
PAYTON SKARDA*
ANNA SKIDMORE

CLASS OF 2024 / *Honor Students

CHARLES SMITH
COHL SMITH*
HAILEY SMITH
LILLIAN SMITH*
ASHLEY SPECK*
MATTHEW SPRAY*
MADELYN ST CHARLES*
BRANDON STACHOWIAK*
OLIVIA STACHOWIAK*
ANDREW STANDFEST
ASHLEE STANDFEST*
MAEL STELMA*
NICHOLAS STEMMLER*
LANDON STOKLAS
GABRIEL STOUFFER*
HOPE STUBBS*
HAILEY STUCKEY*
ISAAC STURM
JESSICA SUGGITT*
KAITLIN SWANZY
PRESLEY SZABO
SOPHIA TAWNEY
LANDON TAYLOR
LILLY TEESDALE*
GERRIT TENBRINK*
SANDA THAN*
MADISON THOMAS
PRESTON THOMAS*
CHANDYN THOMPSON
CADEN THORNTON*
JAMES THORPE
ELLA TIGHE
JACOB TINNEY
BRAYDEN TODD*
MCKINLEY TOLSMA*
MIKAYLA TOMASUNAS*
CELESTE TRACY*
CHARLOTTE TRANQUILINO*
CAMDYN TRAVIS*
LAUREN TRIMBLE*
JACK TUCK*
KIRI TUCK*
NINA TUCK
BLAKE UMLOR*
MEGAN UNGER*
LANDON VAN DEN BERGE
DAISY VAN TIL
GAVIN VANDERGRAAF*
ANALEE VANDERMEULEN
CONNOR VANDERTUIG*
OWEN VAN DRIE*
CHARLOTTE VANDYKE*
LOGAN VANHORN*
MORGAN VANOS*
LILA VANSUILICHEM*
NICHOLAS VARADY*
TRINA VARANO*
AIDAN VAWTER*
CHARLES VEEN
LUCY VERWYS*
KENNETH VINCENT

CLASS OF 2024 / *Honor Students

BENJAMIN VITKAUSKAS*

SAMANTHA WALSH*

KAYLA WALTERS

JAXON WARD

DEVIN WARDROP

ALISON WARNER*

BRAYDEN WARNER*

HAILEY WARNKE*

JOSEPH WATKINS

ELLA WATSCHKE*

ANDREW WEBER*

DALTON WELLS*

GARRETT WELLS*

KAIZER WESTGATE*

ANDREW WHEELLOCK*

JORDAN WHITE

JOVIE WHITFORD*

KARA WIEGAND*

ELIZABETH WILCOX*

LAUREN WILEY*

COLE WILLIAMS

VERNON WILLIAMS

ALLIE WILSON*

AUBREY WILSON*

TALAN WILSON

BRANDON WINELAND

CADE WOLFGANG*

JACOB WOYCEHOSKI*

ABIGAIL WOZNICK*

BRADEN WRAY*

DANIEL WREST

EMMA WRIGHT*

REEGAN WURM*

JACKSON WYBLE*

REID WYNGARDEN*

GRACE YANDL*

VINCENT YEADON*

PARKER YOUNG*

VYACHESLAV YUGUY*

EMMERSON ZANT*

SAMANTHA ZAVADIL*

HUNTER ZEEDYK*

SHAWN ZEMBALA

LANI ZONAVETCH*

DARBY ZUIDERVEEN*



Memorandum

To: Dr. Steve Matthews, Superintendent
From: Lisa Jacobs, Executive Director, Community Services
Date: May 9, 2024
Subject: River Valley Academy Graduates

Please find below a list of the students whom I believe will successfully satisfy our graduation requirements to earn a 2024 guaranteed Rockford Public Schools diploma.

Guinevere Fiona Allen
Scarlet Rose Beachy
Tyler Jacob DeGraff
Emma Grace DeWald
John Rafael Figueroa
Paige Elizabeth Hoffman
Simon Merlin Howell-Hummel
Johanna Alexandra Kruse
Kaitlyn Hope Litteral
Jasmine Elizabeth Martinez
Annabelle Grace Rossmiller
Bianca Pearl VanderMey
Mary Katherine Wolthuis
James Stephen Wyma
Jonah Morris Yakes



Memorandum

To: Dr. Steve Matthews, Superintendent of Schools
From: Allison Clements, Executive Director of Business and Operations
Date: May 8, 2024
Subject: Rockford Freshman Center

Part of the 2019 Bond scope includes the refresh of the Rockford Freshman Center. Based on input from administrators, teachers and support staff, the attached design was developed.

This proof of concept was presented to the Finance Committee on May 1, 2024 and will be presented to the whole Board of Education on May 13, 2024.

The recommendation is to allow OAK to proceed with the bidding process for this project.

ATC:kj

Attachment



DESIGN PLAYBOOK

Rockford Freshman Center / May 1, 2024



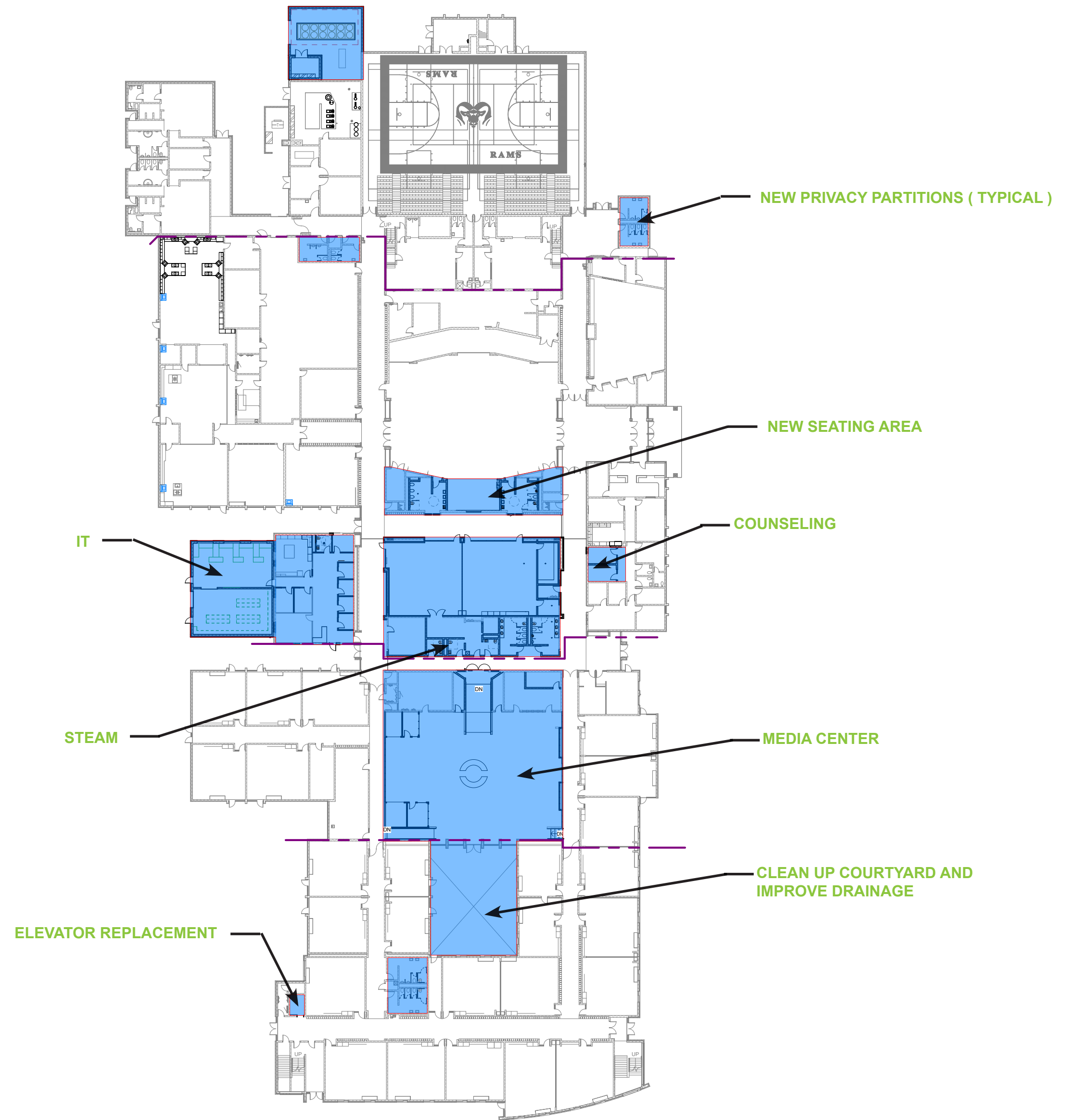
GMB

The background features a dark gray color with a pattern of overlapping, semi-transparent geometric shapes, including triangles and rectangles, creating a sense of depth and movement. Two large, dark gray arrows point towards each other from the left and right sides, framing the central text.

FINANCE COMMITTEE PROJECT OVERVIEW

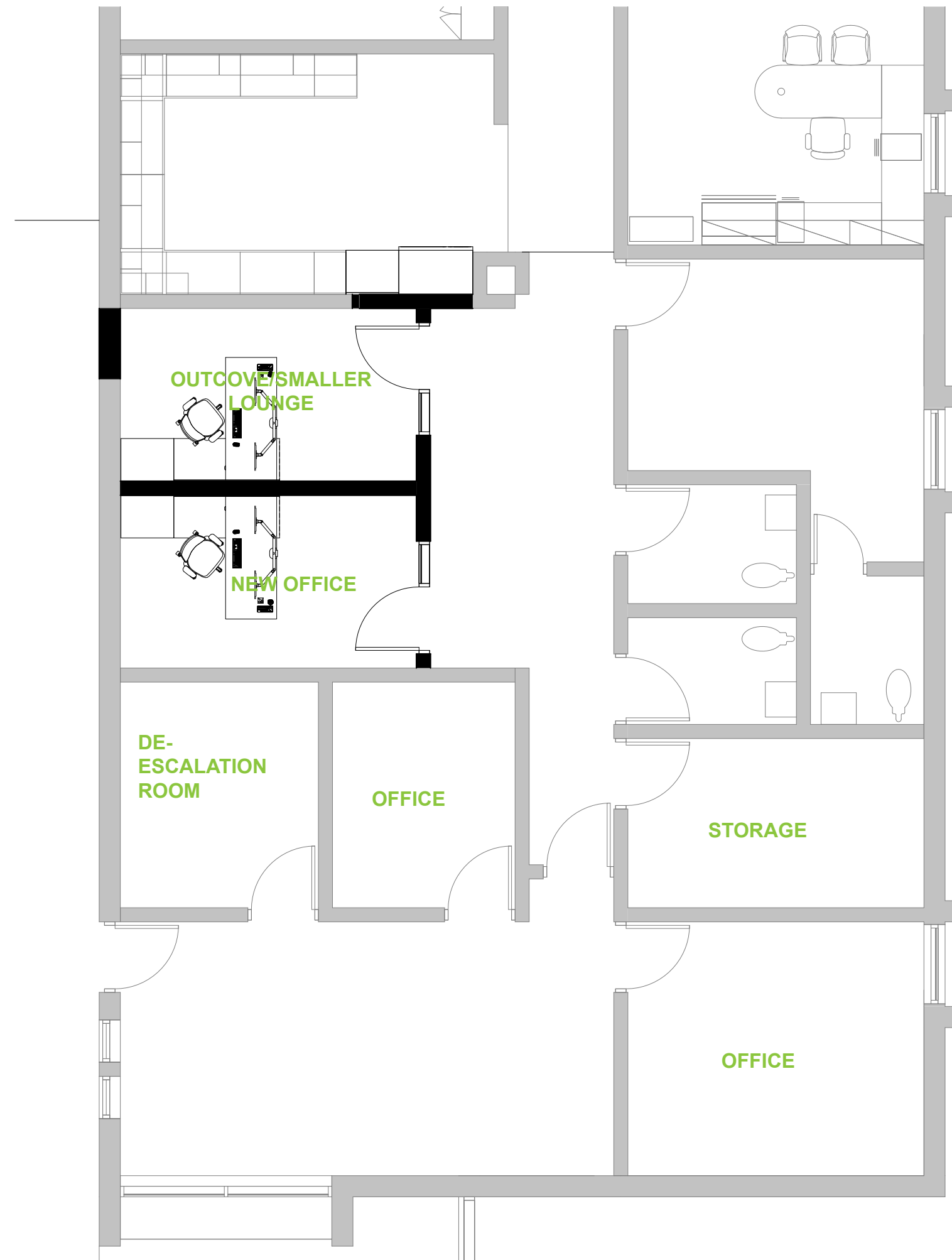
FRESHMAN CENTER

First Floor Plan



COUNSELING

Enlarged Floor Plan



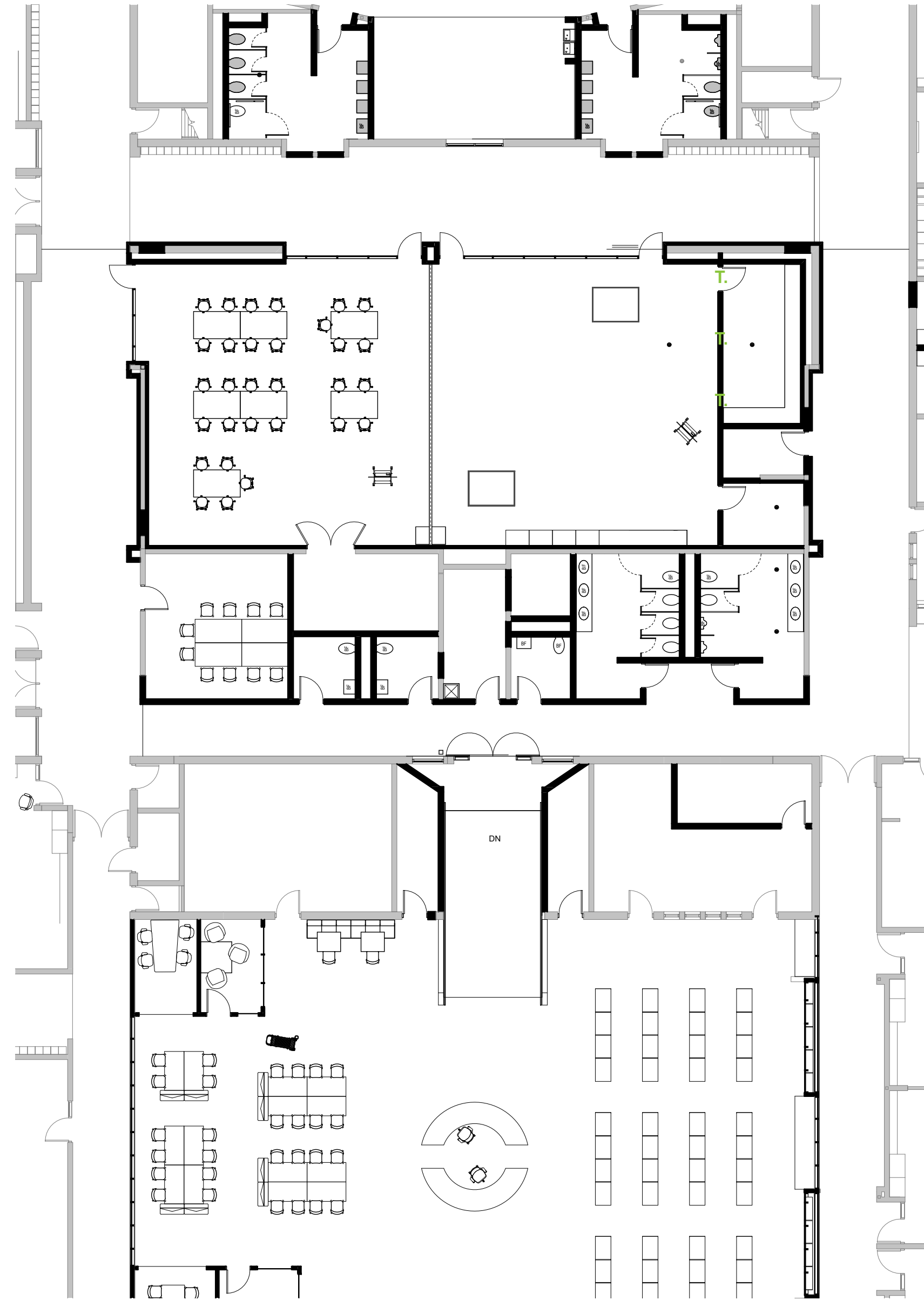
INFORMATION TECHNOLOGY (IT)

Enlarged Floor Plan



CORE

Enlarged Floor Plan



} CAFETERIA

} STEAM

} MEDIA CENTER

STEAM

Enlarged Floor Plan

INSTRUCTIONAL SPACES:

- 1 Project Lab
- 2 Robotics Lab
- 3 Fabrication Lab

SPECIAL-USE SPACES:

- 4 Cafeteria

SUPPORT SPACES:

- 5 Storage Room
- 6 Electrical Room
- 7 Restroom



MEDIA CENTER

Enlarged Floor Plan

SPECIAL-USE SPACES:

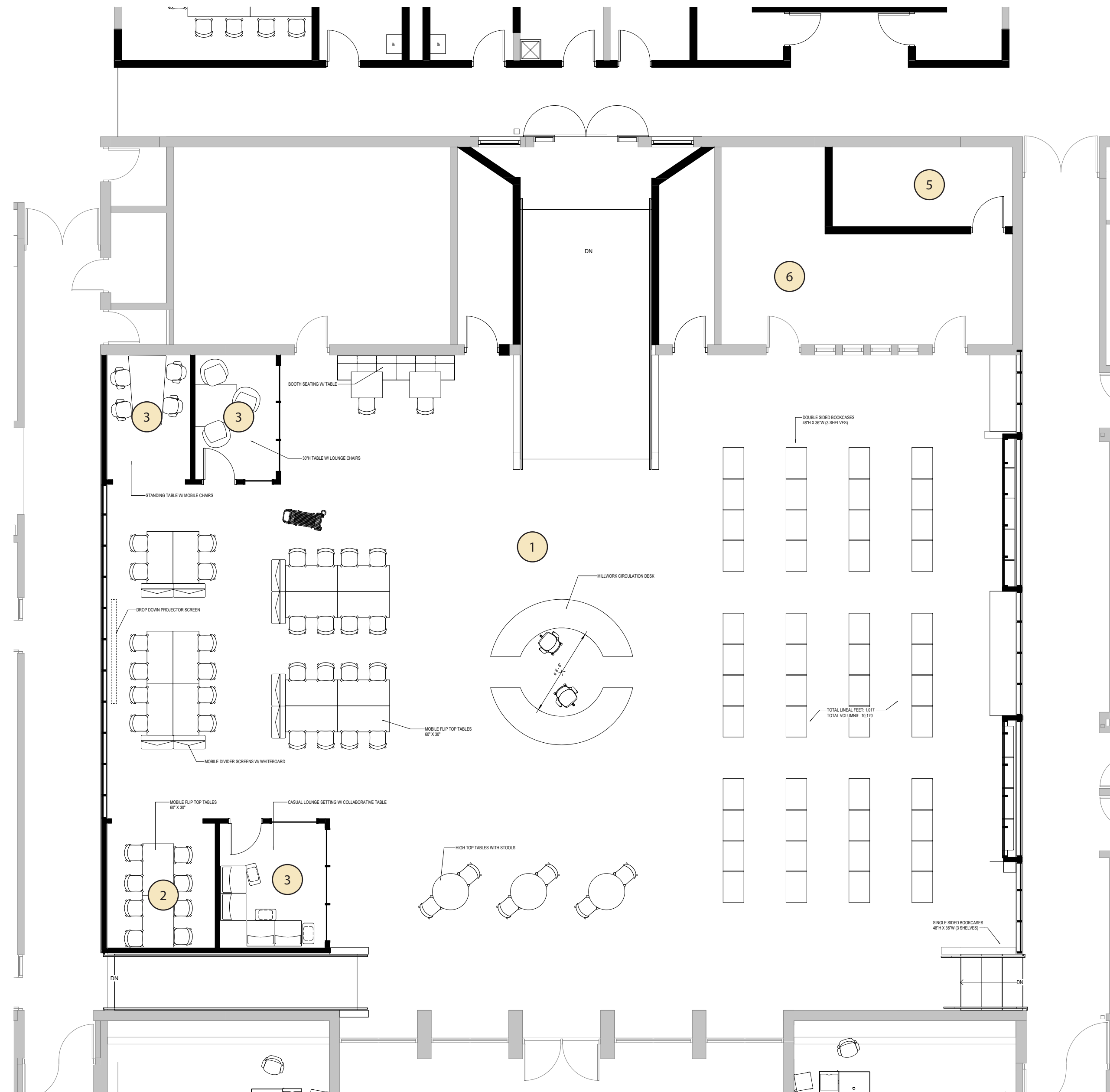
- 1 Media Center

COLLABORATIVE SPACES:

- 2 Conference Room
- 3 Huddle Room
- 4 Robotics Lab

SUPPORT SPACES:

- 5 Storage Room
- 6 Office



GENERATE
MORE FOR
THE WORLD BY
WORKING WITH
COMMUNITIES TO
EQUIP STUDENTS
FOR LIFELONG
LEARNING





Memorandum

To: Dr. Steve Matthews, Superintendent of Schools
From: Allison Clements, Executive Director of Business and Operations
Date: May 8, 2024
Subject: Purchase of Transportation Vehicle

Based on an assessment of our current fleet, we are looking to replace a transportation vehicle that is nearing the end of its useful life. We would like to purchase a new Chevy 2024 Suburban to be used for sporting, fine arts, and any other student or staff events for which the groups are too small to be transported by bus. Attached are three quotes from three dealerships. The quote from Sparta Chevrolet includes the trailer towing package which is required.

This will be presented at the board meeting scheduled on Monday, May 13, 2024. The recommendation is to approve the purchase of a 2024 Chevrolet Suburban from Sparta Chevrolet for \$62,203.20.


ATC:kj

Attachment



3770 PLAINFIELD AVE., N.E.
 GRAND RAPIDS, MICHIGAN 49525-2404
 Phone: (616) 364-9431
 Fax: (616) 365-7126

PURCHASE AGREEMENT

CONTROL # _____

PLEASE ENTER MY ORDER FOR THE FOLOWING

NEW USED DEMO

YEAR	MAKE	MODEL	BODY
2024	Chevrolet	Suburban	Sport Utility
COLOR	TRIM	TOP	STRIPE
LS			
WEIGHT	STOCK NO.	ENGINE	ODOMETER READING
	RR193384	Gas V8 5.3L/	2

STOCK NO. RR193384	SALESMAN Drew Parlmer	DATE 04/25/2024
PURCHASER'S NAME (\$) Matt Puett		
ADDRESS AND/OR APT. NO.		
CITY	STATE	ZIP
RES. PHONE	BUS. PHONE	EXT
DRIVER'S LICENSE NO.		DATE OF BIRTH
EMAIL mpuett@rockfordschools.org		
DESCRIPTION OF TRADE IN		
YEAR	MAKE	MODEL
COLOR	TRIM	TOP
WEIGHT		
SERIAL OR VIN NO.		ODOMETER READING

SERIAL OR VIN NO. 1GNSKBKDXRR193384	
RETAIL PRICE :	M.S.R.P. \$65,670.00
RUSTPROOF :	SAVERPACK
PAINTPROOF :	
FABRICPROOF :	SELLING PRICE \$64,162.00
ACCESSORIES :	
TERMS : 1	
RATE : 0 %	
RESIDUAL :	
CCR (CAP COST REDUTION)	
GM Card :	
Incentive \$:	
Code :	
CONTRACTUAL DISCLOSURE STATEMENT FOR USED VEHICLE ONLY.	
<small>The information you see on the window form for this vehicle is part of this contract information on the window form overrides any contrary provisions in the contract of sale.</small>	

TOTAL TAXABLE PRICE	\$64,162.00
LICENSE OR TRANSFER FEE	\$15.00
TITLE FEE	\$16.00
MICHIGAN SALES TAX	\$0.00
DOC. FEE / CVR (SPECIFY)	\$284.00
TOTAL DELIVERY PRICE	\$64,477.00
TRADE ALLOWANCE	
LIEN PAYOFF	
	\$0.00
CASH DUE ON DELIVERY	
TOTAL DOWN PAYMENT	\$0.00
BALANCE DUE	
EXTENDED SERVICE CONTRACT	
TOTAL AMOUNT DUE	\$64,477.00

Terms of Purchase _____

APPROVED BY _____

THIS ORDERS IS NOT VALID UNLESS SIGNED AS ACCEPTED HERE DATE _____

purchaser agrees that this Order includes all of the terms and conditions on both face and reverse side hereof, that this Order cancels and superseded any prior agreement relating to the subject matters covered hereby, and that THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY DEALER OR HIS OR HER AUTHORIZED REPRESENTATIVE AND IN THE EVENT OF A TIME OF SALE, DEALER SHALL NOT BE OBLIGATED TO SELL UNTIL APPROVAL OF THE TERMS HEREOF IS GIVEN BY A BANK OR FINANCE COMPANY WILLING TO PURCHASE A RETAIL INSTALLMENT CONTRACT BETWEEN THE PARTIES HERETO BASED ON SUCH CREDIT TERMS. AND ACCEPTED BY ALL PARTIES HERETO. ALL WARRANTIES, IF ANY, BY A MANUFACTURER OR SUPPLIER OTHER THAN DEALER ARE THEIRS, NOT DEALERS, AND ONLY SUCH MANUFACTURER OR OTHER SUPPLIER SHALL BE LIABLE FOR PERFORMANCE UNDER SUCH WARRANTIES. UNLESS DEALER FURNISHES BUYER WITH A SEPARATE WRITTEN WARRANTY OR SERVICE CONTRACT MADE BY DEALER ON ITS OWN BEHALF. DEALER HEREBY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE (A) ON ALL GOODS AND SERVICES SOLD BY DEALER; AND (B) ON ALL USED VEHICLES WHICH ARE HEREBY SOLD "AS-IS" - NOT EXPRESSLY WARRANTED OR GUARANTEED" - Purchaser by his execution on this Order certifies that he or she has read its terms and conditions and has received a true copy of this Order.

THIS ORDER IS BASED UPON AVAILABILITY OF VEHICLE AND IS NOT A BINDING CONTRACT.

LIEN VERIFICATION

The undersigned being duly sworn deposes and says that is of legal age and comेतant to make this contract and is the sole and true lawful owner of the used vehicle described in this contract and is trading (or placing on sale) in accordance with the terms hereof ; that there is no lien, mortgage, unpaid balance on any conditional sales agreement, or other incumbrances of any kind or character, including

lien of any judgement or execution, except as follows \$ _____ payable to : _____ address _____ and due _____ ; that this affidavit is made for the purpose of obtaining credit and to guarantee title to the above mentioned used vehicle and that all statements made herein are true and correct.

X

RECEIPT NO.	AMOUNT REC'D	DATE	IN

FINANCE SOURCE _____

CITY _____

M	E	A	M	O
AMOUNT	MONTHS	RATE	INS	

IF A CREDIT SALE, REQUIRED INFORMATION WILL BECOME A PART OF THIS FORM, AS ATTACHED DOCUMENTATION.

PURCHASER'S SIGNATURE _____ DATE _____ CO-PURCHASER'S SIGNATURE _____ DATE _____

BID PER ENCLOSED SPECIFICATIONS

Cost per vehicle \$61,405.00

Number of units 1

Total Bid Amount \$61,405.00

Vehicle Description:

Year 2024

Make Chevrolet

Model Suburban LS 4wd

Vendor:

Berger Chevrolet Inc.

Address 2525 28th Street S.E.

Grand Rapids, MI 49512

Phone (616) 949-5200

Fax (616) 988-9178

Bid Prepared For :

Rockford School

Price includes title fee and delivery. Price based on
Municipal discount in the State of Michigan.

Signature *Robert Evans*

Printed Signature Robert M. Evans

Date 4/26/2024



Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Selected Model and Options

MODEL

CODE	MODEL
CK10906	2024 Chevrolet Suburban 4WD 4dr LS

COLORS

CODE	DESCRIPTION
GBA	Black

OPTIONS

CODE	DESCRIPTION
1LS	LS Preferred Equipment Group includes standard equipment
AY0	Airbags, Frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Head-curtain airbags for all rows in outboard seating positions (Included and only available with (AZ3) 40/20/40 split-bench front seat. Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
AZ3	Seats, front 40/20/40 split-bench *CREDIT*
FE9	Emissions, Federal requirements
GBA	Black
GU5	Rear axle, 3.23 ratio
HV5	Gideon/Very Dark Atmosphere, Premium cloth seat trim (Interior color has lighter/darker two-tone effect.)
IOR	Audio system, Chevrolet Infotainment 3 system, 8" diagonal color touchscreen AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)
L84	Engine, 5.3L EcoTec3 V8 with Dynamic Fuel Management, Direct Injection and Variable Valve Timing, includes aluminum block construction (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 Nm] @ 4100 rpm) (STD)
MHS	Transmission, 10-speed automatic electronically controlled with overdrive, includes Traction Select System including tow/haul (Standard with (L84) 5.3L EcoTec3 V8 engine only.) (STD)
PZX	Wheels, 18" x 8.5" (45.7 cm x 21.6 cm) Bright Silver painted aluminum (STD)
QDF	Tires, 265/65R18SL all-season, blackwall (Standard with (PZX) 18" Bright Silver painted aluminum wheels only.) (STD)

Options Total

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Data Version: 22303. Data Updated: Apr 25, 2024 6:40:00 PM PDT.



Berger Chevrolet Inc

Robert Evans | 6162925749 | bevans@bergerchevy.com

[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Standard Equipment

Package

Chevy Safety Assist includes (UHY) Automatic Emergency Braking, (UEU) Forward Collision Alert, (UHX) Lane Keep Assist with Lane Departure Warning, (UE4) Following Distance Indicator, (UKJ) Front Pedestrian Braking and (TQ5) IntelliBeam headlamps

Mechanical

Suspension, Premium Smooth Ride

Engine, 5.3L EcoTec3 V8 with Dynamic Fuel Management, Direct Injection and Variable Valve Timing, includes aluminum block construction (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 Nm] @ 4100 rpm) (STD)

Transmission, 10-speed automatic electronically controlled with overdrive, includes Traction Select System including tow/haul (Standard with (L84) 5.3L EcoTec3 V8 engine only.) (STD)

GVWR, 7700 lbs. (3493 kg) (4WD models only.)

Rear axle, 3.23 ratio

Keyless start, push button

Automatic Stop/Start

Engine control, stop/start system disable button, non-latching

Engine air filtration monitor

Fuel, gasoline, E15 (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Transfer case, active, single-speed, electronic Autotrac does not include neutral. Cannot be dinghy towed (4WD models only. Deleted when (NHT) Max Trailering Package is ordered.)

Differential, mechanical limited-slip

4-wheel drive

Cooling, external engine oil cooler, heavy-duty air-to-oil integral to driver side of radiator (Deleted when (LM2) Duramax 3.0L Turbo-Diesel I6 engine is ordered.)

Cooling, auxiliary transmission oil cooler, heavy-duty air-to-oil

Battery, 730 cold-cranking amps with 80 amp hour rating (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Alternator, 220 amps (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Trailering equipment includes trailering hitch platform, 7-wire harness with independent fused trailering circuits mated to a 7-way connector and 2" trailering receiver

Trailer sway control

Hitch Guidance

Suspension, front coil-over-shock with stabilizer bar

Suspension, rear multi-link with coil springs

Steering, power


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[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS ( Complete)

Mechanical

Brakes, 4-wheel antilock, 4-wheel disc with DURALIFE rotors

Exhaust, single system, single-outlet

Mechanical Jack with tools

Exterior

Wheels, 18" x 8.5" (45.7 cm x 21.6 cm) Bright Silver painted aluminum (STD)

Tires, 265/65R18SL all-season, blackwall (Standard with (PZX) 18" Bright Silver painted aluminum wheels only.) (STD)

Wheel, full-size spare, 17" (43.2 cm)

Tire, spare P265/70R17 all-season, blackwall

Tire carrier, lockable outside spare, winch-type mounted under frame at rear

Active aero shutters, upper (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Fascia, front

Luggage rack side rails, roof-mounted, bright

Assist steps, Black with chrome accent strip

Headlamps, LED

IntelliBeam, automatic high beam on/off

Lamps, stop and tail, LED

Mirrors, outside heated power-adjustable, manual-folding, body-color

Mirror caps, body-color

Glass, deep-tinted (all windows, except light-tinted glass on windshield and driver- and front passenger-side glass)

Glass, acoustic, laminated

Glass, windshield shade band

Windshield, solar absorbing

Wipers, front intermittent, Rainsense

Wiper, rear intermittent with washer

Door handles, body-color

Liftgate, rear manual

Entertainment

Audio system, Chevrolet Infotainment 3 system, 8" diagonal color touchscreen AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)

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[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Entertainment

Audio system feature, 6-speaker system

Infotainment display, 8" diagonal touchscreen

SiriusXM with 360L includes a trial subscription to the Platinum Plan. Experience more channels in the vehicle, a more personalized experience and easier navigation. (IMPORTANT: The SiriusXM trial package is not provided on vehicles that are ordered for Fleet Daily Rental ("FDR") use. Trial subscription subject to the SiriusXM Customer Agreement and privacy policy, visit www.siriusxm.com which includes full terms and how to cancel. All fees, content, features, and availability are subject to change. Some features require GM connected vehicle services.

Bluetooth for phone personal cell phone connectivity to vehicle audio system

Wireless Apple CarPlay/Wireless Android Auto

Wi-Fi Hotspot capable (Terms and limitations apply. See onstar.com or dealer for details.)

Interior

Seats, front bucket (STD)

Seat trim, cloth

Seat adjusters, 10-way power includes 8-way power driver seat with 2-way power lumbar

Seat adjusters, 8-way power includes 6-way power front passenger seat with 2-way power lumbar

Seats, second row 60/40 split-folding bench, manual

Seats, third row 60/40 split-folding bench, manual

Console, floor with storage area and removable storage tray (Deleted when (AZ3) 40/20/40 split-bench front seats are ordered.)

Floor covering, color-keyed carpeting

Floor mats, color-keyed carpeted first and second row, removable (Deleted when LPO floor mats or LPO floor liners are ordered.)

Electronic Precision Shift

Steering column lock, electrical

Steering column, manual tilt and telescopic

Steering wheel, wrapped

Steering wheel controls, mounted audio, Driver Information Center, cruise control, Forward Collision Alert following gap button and heated steering wheel (when equipped)

Driver Information Center, 4.2" diagonal color display includes driver personalization

Rear Seat Reminder

Door locks, power programmable with lockout protection and delayed locking

Keyless Open includes extended range Remote Keyless Entry

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Berger Chevrolet Inc

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[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Interior

- Remote start
- Cruise control, electronic with set and resume speed
- Theft-deterrent system, electrical, unauthorized entry
- USB data ports, 4 total; 2, one type-A and one type-C located within center console and 2, one type-A and one type-C located on instrument panel
- USB charging-only ports, 4 type-C, (2) located on rear of center console and (2) in 3rd row
- Window, power with driver Express-Up/Down
- Window, power with front passenger Express-Up/Down
- Windows, power with rear Express-Down
- Air conditioning, tri-zone automatic climate control with individual climate settings for driver, right front passenger and rear seat occupants
- Air conditioning, rear
- Defogger, rear-window electric
- Power outlets, 2, 120-volt, located on the rear of the center console and rear cargo area
- Power outlet, front auxiliary, 12-volt, located in the center stack of instrument panel
- Mirror, inside rearview manual day/night
- Visors, driver and front passenger illuminated vanity mirrors, sliding
- Assist handles, overhead, driver and front passenger, located in headliner
- Assist handles, front passenger A-pillar and second row outboard B-pillar
- Lighting, interior with dome light, driver- and passenger-side door switch with delayed entry feature, cargo lights, door handle or Remote Keyless Entry-activated illuminated entry and map lights in front and second seat positions
- Cargo management system
- Chevrolet Connected Access capable (Subject to terms. See onstar.com or dealer for details.)

Safety-Mechanical

- Automatic Emergency Braking
- Hill Start Assist
- StabiliTrak, stability control system with brake assist, includes traction control

Safety-Exterior

- Daytime Running Lamps, LED

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[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (✔ Complete)

Safety-Interior

Airbags, Frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Driver inboard seat-mounted side-impact airbag; Head-curtain airbags for all rows in outboard seating positions (Deleted when (AZ3) front 40/20/40 split-bench seat is ordered. Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

Front outboard Passenger Sensing System for frontal outboard passenger airbag (Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

OnStar and Chevrolet connected services capable (Terms and limitations apply. See onstar.com or dealer for details.)

Front and Rear Park Assist

Following Distance Indicator

HD Rear Vision Camera

Front Pedestrian Braking

Lane Keep Assist with Lane Departure Warning

Forward Collision Alert

Buckle to Drive prevents vehicle from being shifted out of Park until driver seat belt is fastened; times out after 20 seconds and encourages seat belt use, can be turned on and off in Settings or Teen Driver menu

Door locks, rear child security, manual

LATCH system (Lower Anchors and Tethers for CHildren), for child restraint seats lower anchors and top tethers located in all second-row seating positions, top tethers located in third row seating positions

Teen Driver a configurable feature that lets you activate customizable vehicle settings associated with a key fob, to help encourage safe driving behavior. It can limit certain available vehicle features, and it prevents certain safety systems from being turned off. An in-vehicle report card gives you information on driving habits and helps you to continue to coach your new driver

Tire Pressure Monitoring System auto learn, includes Tire Fill Alert (does not apply to spare tire)

Warning tones headlamp on, driver and right-front passenger seat belt unfasten and turn signal on

3 Years of OnStar Remote Access. The OnStar Remote Access Plan gives you simplified remote control of your properly equipped vehicle and unlocks a variety of great features in your myChevrolet mobile app. See dealer for details. (OnStar Remote Access Plan does not include emergency or security services. Fleet customers will get Fleet Remote Access through OnStar Vehicle Insights. See onstar.com for details and limitations. Available on select Apple and Android devices. Service availability, features and functionality vary by vehicle, device, and the plan you are enrolled in. Terms apply. Device data connection required.


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[Retail] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS ( Complete)

WARRANTY

Basic Years: 3

Basic Miles/km: 36,000

Drivetrain Years: 5

Drivetrain Miles/km: 60,000

Drivetrain Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Corrosion Years (Rust-Through): 6

Corrosion Years: 3

Corrosion Miles/km (Rust-Through): 100,000

Corrosion Miles/km: 36,000

Roadside Assistance Years: 5

Roadside Assistance Miles/km: 60,000

Roadside Assistance Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Maintenance Note: First Visit: 12 Months/12,000 Miles

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Sparta Chevrolet

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Rockford Public Schools

Prepared For: Matt Puett

616-863-6328

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS





Sparta Chevrolet

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Price Summary

PRICE SUMMARY

	MSRP
Base Price	\$62,200.00
Total Options	\$1,475.00
Vehicle Subtotal	\$63,675.00
Destination Charge	\$1,995.00
Grand Total	\$65,670.00

COST \$61,968.20
TAX EXEMPT
TITLE 15.00
DOC 220.00

\$62,203.20

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Sparta Chevrolet

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Selected Model and Options

MODEL		
CODE	MODEL	MSRP
CK10906	2024 Chevrolet Suburban 4WD 4dr LS	\$62,200.00

COLORS	
CODE	DESCRIPTION
GXD	Sterling Gray Metallic

OPTIONS		
CODE	DESCRIPTION	MSRP
FE9	Emissions, Federal requirements	\$0.00
L84	Engine, 5.3L EcoTec3 V8	\$0.00
MHS	Transmission, 10-speed automatic	\$0.00
GU5	Rear axle, 3.23 ratio	\$0.00
1LS	LS Preferred Equipment Group	\$0.00
RD4	Wheels, 20" x 9" (50.8 cm x 22.9 cm) painted aluminum with machine face and Argent Metallic pockets	\$800.00
XCI	Tires, 275/60R20SL all-season, blackwall	\$0.00
GXD	Sterling Gray Metallic	\$0.00
A50	Seats, front bucket	\$0.00
H0U	Jet Black, Premium cloth seat trim	\$0.00
IOR	Audio system, Chevrolet Infotainment 3 system, 8" diagonal color touchscreen	\$0.00
NHT	Max Trailering Package	\$350.00
ZL6	Advanced Trailering Package	Inc.
NQH	Transfer case, active, 2-speed electronic Autotrac	Inc.
V03	Cooling system, extra capacity	Inc.
JL1	Trailer brake controller, integrated	Inc.
RIB	LPO, All-weather floor liners, 1st, 2nd and 3rd rows	\$325.00
Options Total		\$1,475.00

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Sparta Chevrolet

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Standard Equipment

Package

Chevy Safety Assist includes (UHY) Automatic Emergency Braking, (UEU) Forward Collision Alert, (UHX) Lane Keep Assist with Lane Departure Warning, (UE4) Following Distance Indicator, (UKJ) Front Pedestrian Braking and (TQ5) IntelliBeam headlamps

Mechanical

Suspension, Premium Smooth Ride

Engine, 5.3L EcoTec3 V8 with Dynamic Fuel Management, Direct Injection and Variable Valve Timing, includes aluminum block construction (355 hp [265 kW] @ 5600 rpm, 383 lb-ft of torque [518 Nm] @ 4100 rpm) (STD)

Transmission, 10-speed automatic electronically controlled with overdrive, includes Traction Select System including tow/haul (Standard with (L84) 5.3L EcoTec3 V8 engine only.) (STD)

GVWR, 7700 lbs. (3493 kg) (4WD models only.)

Rear axle, 3.23 ratio

Keyless start, push button

Automatic Stop/Start

Engine control, stop/start system disable button, non-latching

Engine air filtration monitor

Fuel, gasoline, E15 (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Transfer case, active, single-speed, electronic Autotrac does not include neutral. Cannot be dinghy towed (4WD models only. Deleted when (NHT) Max Trailering Package is ordered.)

Differential, mechanical limited-slip

4-wheel drive

Cooling, external engine oil cooler, heavy-duty air-to-oil integral to driver side of radiator (Deleted when (LM2) Duramax 3.0L Turbo-Diesel I6 engine is ordered.)

Cooling, auxiliary transmission oil cooler, heavy-duty air-to-oil

Battery, 730 cold-cranking amps with 80 amp hour rating (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Alternator, 220 amps (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Trailering equipment includes trailering hitch platform, 7-wire harness with independent fused trailering circuits mated to a 7-way connector and 2" trailering receiver

Trailer sway control

Hitch Guidance

Suspension, front coil-over-shock with stabilizer bar

Suspension, rear multi-link with coil springs

Steering, power

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS ( Complete)

Mechanical

Brakes, 4-wheel antilock, 4-wheel disc with DURALIFE rotors

Exhaust, single system, single-outlet

Mechanical Jack with tools

Exterior

Wheels, 18" x 8.5" (45.7 cm x 21.6 cm) Bright Silver painted aluminum (STD)

Tires, 265/65R18SL all-season, blackwall (Standard with (PZX) 18" Bright Silver painted aluminum wheels only.) (STD)

Wheel, full-size spare, 17" (43.2 cm)

Tire, spare P265/70R17 all-season, blackwall

Tire carrier, lockable outside spare, winch-type mounted under frame at rear

Active aero shutters, upper (Standard with (L84) 5.3L EcoTec3 V8 engine only.)

Fascia, front

Luggage rack side rails, roof-mounted, bright

Assist steps, Black with chrome accent strip

Headlamps, LED

IntelliBeam, automatic high beam on/off

Lamps, stop and tail, LED

Mirrors, outside heated power-adjustable, manual-folding, body-color

Mirror caps, body-color

Glass, deep-tinted (all windows, except light-tinted glass on windshield and driver- and front passenger-side glass)

Glass, acoustic, laminated

Glass, windshield shade band

Windshield, solar absorbing

Wipers, front intermittent, Rainsense

Wiper, rear intermittent with washer

Door handles, body-color

Liftgate, rear manual

Entertainment

Audio system, Chevrolet Infotainment 3 system, 8" diagonal color touchscreen AM/FM stereo, Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Wireless Apple CarPlay and Wireless Android Auto compatibility (STD)

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Entertainment

Audio system feature, 6-speaker system

Infotainment display, 8" diagonal touchscreen

SiriusXM with 360L includes a trial subscription to the Platinum Plan. Experience more channels in the vehicle, a more personalized experience and easier navigation. (IMPORTANT: The SiriusXM trial package is not provided on vehicles that are ordered for Fleet Daily Rental ("FDR") use. Trial subscription subject to the SiriusXM Customer Agreement and privacy policy, visit www.siriusxm.com which includes full terms and how to cancel. All fees, content, features, and availability are subject to change. Some features require GM connected vehicle services.

Bluetooth for phone personal cell phone connectivity to vehicle audio system

Wireless Apple CarPlay/Wireless Android Auto

Wi-Fi Hotspot capable (Terms and limitations apply. See onstar.com or dealer for details.)

Interior

Seats, front bucket (STD)

Seat trim, cloth

Seat adjusters, 10-way power includes 8-way power driver seat with 2-way power lumbar

Seat adjusters, 8-way power includes 6-way power front passenger seat with 2-way power lumbar

Seats, second row 60/40 split-folding bench, manual

Seats, third row 60/40 split-folding bench, manual

Console, floor with storage area and removable storage tray (Deleted when (AZ3) 40/20/40 split-bench front seats are ordered.)

Floor covering, color-keyed carpeting

Floor mats, color-keyed carpeted first and second row, removable (Deleted when LPO floor mats or LPO floor liners are ordered.)

Electronic Precision Shift

Steering column lock, electrical

Steering column, manual tilt and telescopic

Steering wheel, wrapped

Steering wheel controls, mounted audio, Driver Information Center, cruise control, Forward Collision Alert following gap button and heated steering wheel (when equipped)

Driver Information Center, 4.2" diagonal color display includes driver personalization

Rear Seat Reminder

Door locks, power programmable with lockout protection and delayed locking

Keyless Open includes extended range Remote Keyless Entry

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Sparta Chevrolet

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS (Complete)

Interior

Remote start

Cruise control, electronic with set and resume speed

Theft-deterrent system, electrical, unauthorized entry

USB data ports, 4 total; 2, one type-A and one type-C located within center console and 2, one type-A and one type-C located on instrument panel

USB charging-only ports, 4 type-C, (2) located on rear of center console and (2) in 3rd row

Window, power with driver Express-Up/Down

Window, power with front passenger Express-Up/Down

Windows, power with rear Express-Down

Air conditioning, tri-zone automatic climate control with individual climate settings for driver, right front passenger and rear seat occupants

Air conditioning, rear

Defogger, rear-window electric

Power outlets, 2, 120-volt, located on the rear of the center console and rear cargo area

Power outlet, front auxiliary, 12-volt, located in the center stack of instrument panel

Mirror, inside rearview manual day/night

Visors, driver and front passenger illuminated vanity mirrors, sliding

Assist handles, overhead, driver and front passenger, located in headliner

Assist handles, front passenger A-pillar and second row outboard B-pillar

Lighting, interior with dome light, driver- and passenger-side door switch with delayed entry feature, cargo lights, door handle or Remote Keyless Entry-activated illuminated entry and map lights in front and second seat positions

Cargo management system

Chevrolet Connected Access capable (Subject to terms. See onstar.com or dealer for details.)

Safety-Mechanical

Automatic Emergency Braking

Hill Start Assist

StabiliTrak, stability control system with brake assist, includes traction control

Safety-Exterior

Daytime Running Lamps, LED

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[Fleet] 2024 Chevrolet Suburban (CK10906) 4WD 4dr LS ( Complete)

Safety-Interior

Airbags, Frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Driver inboard seat-mounted side-impact airbag; Head-curtain airbags for all rows in outboard seating positions (Deleted when (AZ3) front 40/20/40 split-bench seat is ordered. Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

Front outboard Passenger Sensing System for frontal outboard passenger airbag (Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

OnStar and Chevrolet connected services capable (Terms and limitations apply. See onstar.com or dealer for details.)

Front and Rear Park Assist

Following Distance Indicator

HD Rear Vision Camera

Front Pedestrian Braking

Lane Keep Assist with Lane Departure Warning

Forward Collision Alert

Buckle to Drive prevents vehicle from being shifted out of Park until driver seat belt is fastened; times out after 20 seconds and encourages seat belt use, can be turned on and off in Settings or Teen Driver menu

Door locks, rear child security, manual

LATCH system (Lower Anchors and Tethers for CHildren), for child restraint seats lower anchors and top tethers located in all second-row seating positions, top tethers located in third row seating positions

Teen Driver a configurable feature that lets you activate customizable vehicle settings associated with a key fob, to help encourage safe driving behavior. It can limit certain available vehicle features, and it prevents certain safety systems from being turned off. An in-vehicle report card gives you information on driving habits and helps you to continue to coach your new driver

Tire Pressure Monitoring System auto learn, includes Tire Fill Alert (does not apply to spare tire)

Warning tones headlamp on, driver and right-front passenger seat belt unfasten and turn signal on

3 Years of OnStar Remote Access. The OnStar Remote Access Plan gives you simplified remote control of your properly equipped vehicle and unlocks a variety of great features in your myChevrolet mobile app. See dealer for details. (OnStar Remote Access Plan does not include emergency or security services. Fleet customers will get Fleet Remote Access through OnStar Vehicle Insights. See onstar.com for details and limitations. Available on select Apple and Android devices. Service availability, features and functionality vary by vehicle, device, and the plan you are enrolled in. Terms apply. Device data connection required.

This document contains information considered Confidential between GM and its Clients uniquely. The information provided is not intended for public disclosure. Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided.

Data Version: 22327. Data Updated: Apr 28, 2024 6:39:00 PM PDT.



Sparta Chevrolet

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WARRANTY

Basic Years: 3

Basic Miles/km: 36,000

Drivetrain Years: 5

Drivetrain Miles/km: 60,000

Drivetrain Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Corrosion Years (Rust-Through): 6

Corrosion Years: 3

Corrosion Miles/km (Rust-Through): 100,000

Corrosion Miles/km: 36,000

Roadside Assistance Years: 5

Roadside Assistance Miles/km: 60,000

Roadside Assistance Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Maintenance Note: First Visit: 12 Months/12,000 Miles

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Note: Photo may not represent exact vehicle or selected equipment.

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Rockford Public Schools

BOARD FINANCE COMMITTEE MEETING

Wednesday, May 1, 2024

The meeting began at 7:30 a.m. Present were Jake Himmelspach, Christie Ramsey, Barb Helms, Allison Clements, and Kim Jakubiak. Guests: Ben Perdok, Tom VanDeGriend, Matt Puett, and Shawn Hayward.

Jake Himmelspach called the meeting to order. Christie Ramsey motioned to approve the agenda and minutes from October 31, 2023. Barb Helms seconded. The agenda was approved unanimously.

Rockford Freshman Center-Proof of Concept

What: Allison Clements and Ben Perdok presented the proposed upgrades and renovations to the Rockford Freshman Center.

Details:

- Some of the highlights of the project include; mechanical upgrades, changing the LGI room into a steam and robotics shared space, moving restrooms for better cafeteria access, adding collaborative learning spaces and acoustic improvements to the media center, refreshing the counseling office, and adding a new technology space.
- The goal is to start in the fall of 2024 with the technology space and start the rest during the summer of 2025.

New Van Purchase

What: Allison Clements and Matt Puett presented the purchase of a new transportation vehicle concept.

Details

- The district owns an old Ford van that can no longer be used for transportation outside of the district. The intention is to replace this vehicle.
- Normally the district purchases 10 passenger vans to be used for sporting and fine arts events as well as any other student or staff groups too small to be transported by bus.
- At this point, 10-passenger vans are very difficult to acquire and expensive.
- Matt Puett presented 3 quotes for an 8-passenger vehicle with a life expectancy of about 12 years.

Other

What: Allison Clements provided notice of KISD's budget and resolution.

Details:

- Each year our Board is required to consider the Kent ISD Budget for approval for the upcoming fiscal year. This budget will be sent to board members for review and any questions will be sent to KISD for response.

With no further items for discussion, the meeting adjourned at 8:00 am.