



Enhancement Millages

Successes, Challenges, Planning for the Future

Agenda

- ▷ What is an enhancement millage?
- ▷ Why did Kent ISD pursue an enhancement millage?
- ▷ How did Kent ISD successfully pass the millage?
- ▷ The millage passed. How do you allocate the funds?
- ▷ How have districts appropriated the funds?
- ▷ Transparency with your community
- ▷ Taxable value growth - past, present and future
- ▷ Looking ahead to renewal

What is an enhancement millage?



Legislative Definition

- ▷ Formally defined as a “regional enhancement property tax”
- ▷ Introduced to legislation in 1997
 - Can be levied only by intermediate school districts
 - Not to exceed 3 mills
 - Millage can be levied for a term no longer than 20 years
- ▷ Revenue generated is distributed to local school districts
 - Public Act 23 of 2018 required charter schools to be included in the distribution of funds
- ▷ Public Act 451 of 1976, Section 380.705

General Information

- ▷ A countywide enhancement millage is the only legal mechanism to increase **unrestricted** revenue through a millage
 - Restricted means of raising funds
 - Bond Proposals - Restricted to projects in ballot language
 - Sinking Fund - Repairs and maintenance
 - Recreational Millage - Recreational activities only
- ▷ Revenue is distributed on a per-pupil basis
- ▷ Local school boards determine how millage revenues are used
- ▷ An enhancement millage question can only be placed on the ballot by the ISD school board after receiving supportive resolutions from local boards representing at least 51% of students within the ISD

ISD's levying enhancement millages

- ▷ Wayne RESA (2.0 mills)
- ▷ Macomb ISD (1.9 mills)
- ▷ Midland AESA (1.5 mills)
- ▷ Kalamazoo RESA (1.5 mills)
- ▷ Char-Em ISD (1.0 mills)
- ▷ Muskegon ISD (1.0 mills)
- ▷ Monroe ISD (0.9866 mills)
- ▷ Kent ISD (0.9 mills)
- ▷ Ottawa ISD (0.9 mills)

Why did Kent ISD pursue an enhancement millage?



Kent ISD Demographics

Who We Serve

- 94,434 students
 - 51,000+ economically disadvantaged
- 10,000+ students where English is a second language
 - 100 Different languages spoken
- 12,000+ students with disabilities

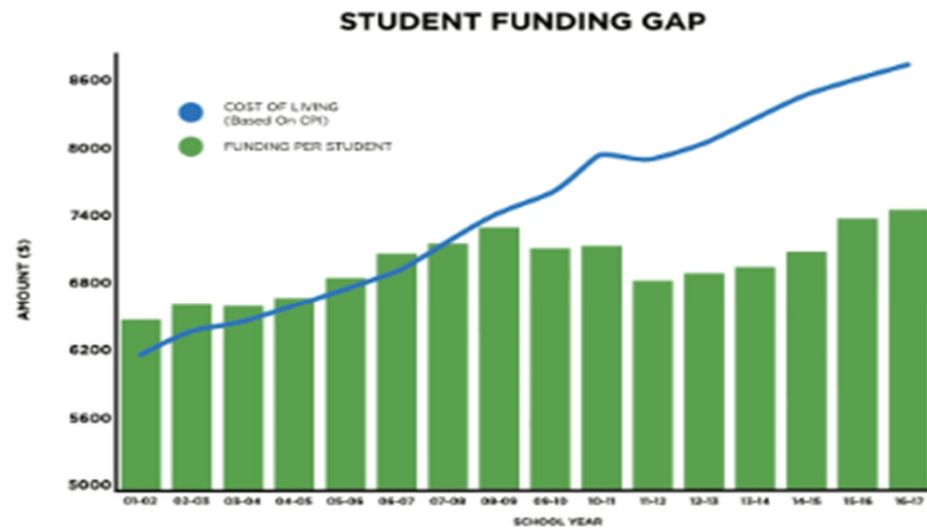
School Funding in 2017

Foundation Grant

- \$195 foundation grant increase over 8 years
- Less than 3% total over 8 years

School Year	Foundation	Annual % Change	Inflation Detroit CPI
2008-09	\$7,316	1.55%	3.8%
2009-10	\$7,162	-2.10%	-.4%
2010-11	\$7,146	-.22%	1.6%
2011-12	\$6,846	-4.20%	3.2%
2012-13	\$6,966	1.75%	2.1%
2013-14	\$7,026	1.58%	1.5%
2014-15	\$7,251	2.47%	1.6%
2015-16	\$7,391	1.93%	.1%
2016-17	\$7,511	1.62%	N/A
	Total	4.38%	13.5%

School Funding in 2017



House Fiscal Agency School Aid Report, January 2016

Student Enrollment Declining

Kent ISD Student Enrollment

School Year	Student Enrollment	Annual % Change
2008-09	98,406	---
2009-10	97,525	-.8%
2010-11	96,712	-.8%
2011-12	96,214	-.5%
2012-13	95,322	-.9%
2013-14	94,796	-.6%
2014-15	94,516	-.3%
2015-16	94,381	-.1%
2016-17	94,434	.1%
	Total	-4.2%

Expense Increases

Retirement Cost

School Year	Retirement Rate	Retirement per Pupil
2008-09	16.54%	\$840.50
2009-10	16.94%	\$868.61
2010-11	20.66%	\$1,068.26
2011-12	24.46%	\$1,271.29
2012-13	25.92%	\$1,359.78
2013-14	29.35%	\$1,548.26
2014-15	34.54%	\$1,827.44
2015-16	36.31%	\$1,923.83

Expense Increases

Insurance Cost

School Year	Hard Cap	% Increase
2012	\$15,000	PA 152
2013	\$15,525	3.5%
2014	\$15,975	2.9%
2015	\$16,342	2.3%
2016	\$16,751	2.5%
2017	\$17,304	3.3%

Impact on Classroom Spending

Classroom Expenditures

	2008-09	2015-16	\$ Change	% Change Total	% Change Per Year
Salary/Wage	\$271,109,536	\$268,557,539	(\$2,551,997)	-0.94%	-0.73%
Benefits	\$129,825,007	\$176,742,749	\$46,917,742	36.14%	3.48%
Professional Dev.	\$10,051,109	\$11,388,031	\$1,336,922	13.30%	1.47%
Purchased Services	\$812,612	\$1,052,822	\$240,210	29.56%	2.14%
Supplies	\$11,504,354	\$9,586,113	(\$1,918,241)	-16.67%	-1.01%
Capitol Outlay	\$1,408,440	\$260,658	(\$1,147,782)	-81.49%	-2.13%
Total	\$424,711,058	\$467,587,912	\$42,876,854	4.83%	0.60%
Salary/Wage	63.83%	57.43%			
Benefits	30.57%	37.80%			

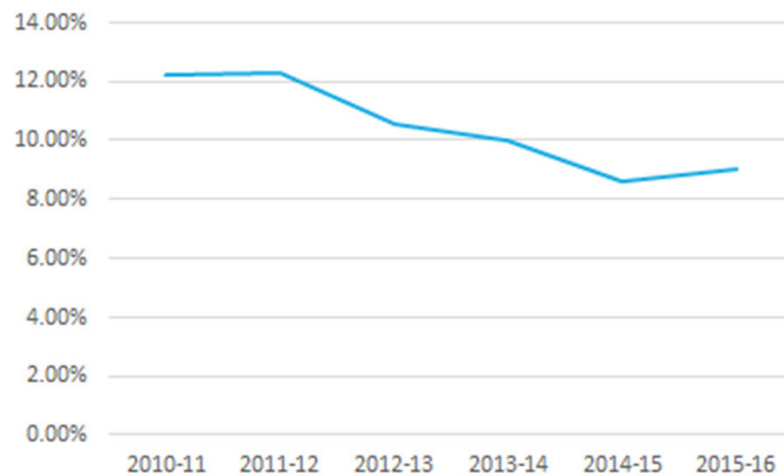
Prioritizing the students

Protecting the Classroom

	Total		Classroom		Non-Classroom
2008-09:	\$869,863,430	=	\$424,961,825	+	\$444,901,605
2015-16:	<u>\$911,917,007</u>	=	<u>\$470,015,346</u>	+	<u>\$441,901,661</u>
Difference	\$42,053,577		\$45,053,521		(\$2,999,944)

Structural Deficits

Local District Fund Balances



Kent ISD Goals

Student-Centered Goals

- Kindergarten Readiness
- Third Grade Reading
- Eighth Grade Math
- College and Career Readiness

Create student opportunities

Student Needs

- **KSSN Program Expansion**

- 90 schools above 50 percent Economically Disadvantaged Students (Serving 30 buildings)
- $\$35,000 \times 60 = \2.1 million

- **Michigan Reading Corps**

- Early literacy support for MTSS (Serving 17 buildings)
- $\$30,000 \times 85 = \2.55 million

Create student opportunities

Student Needs

- **Michigan Math Corps/Math Interventionists**

- Math support for MTSS (Serving 120 buildings)
- $\$60,000 \times 120 = \7.2 million

- **College Credit/Technical Certification**

- Provide every student with 3 credits of college or technical training
- $7,400 \text{ students} \times 3 \text{ credits} = \1.33 million

Why 0.9 mills?

LIKELY VOTERS' REACTION TO MILLAGE PROPOSAL AMOUNTS

1 Mill for 10 Years

- **Vote “Yes”** 53%
- **Lean “Yes”** 7%
- ▶ **Total YES vote** 60%

- **Vote “No”** 29%
- **Lean “No”** 3%
- Total NO vote** 32%

- **Undecided** 8%

.75 Mill for 10 Years

- **Vote “Yes”** 58%
- **Lean “Yes”** 10%
- ▶ **Total YES vote** 68%

- **Vote “No”** 24%
- **Lean “No”** 2%
- Total NO vote** 26%

- **Undecided** 6%

How did Kent ISD successfully pass the millage?



Rockford Public Schools

Enhancement Millage

INFORMATION REGARDING THE MAY 2, 2017 REGIONAL BALLOT PROPOSAL

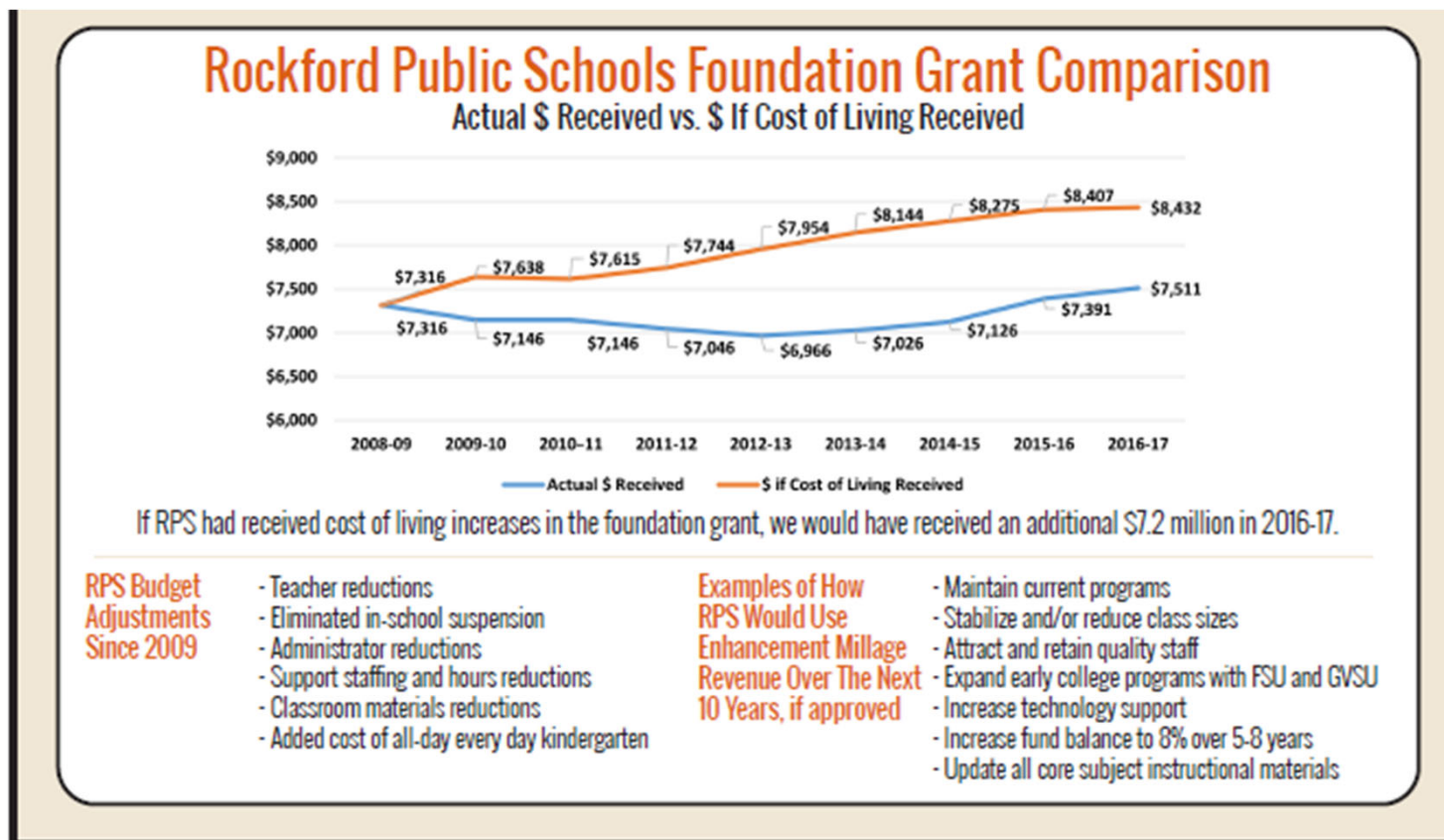
Quick Facts:

- Voters in each of the 20 KISD public school districts will be asked to consider an enhancement millage proposal of 0.9 mill for 10 years on May 2, 2017
- A majority of voters in the KISD would need to approve the proposal for it to be successful
- An enhancement millage is the only option for school districts to request operational funding from the public beyond funding provided by the State
- Since 2008-09, State funding has not kept up with inflation causing districts to reduce or eliminate programs, classroom materials, and staff. [See foundation grant comparison chart below](#)
- If approved, each of the 20 school districts in the KISD would receive an additional \$211 per student for operations starting with the 2017-18 school year
- If approved, RPS would receive approximately 1.7 million dollars annually for the next 10 years

For the purpose of calculating a property tax increase, one mill is equal to one dollar per \$1,000 of the taxable value of a home. Because the enhancement millage proposal is for 0.9 mill, this means the proposal would be calculated based on 90 cents per \$1,000 taxable value.

Home Value	Taxable Value	0.9 Enhancement Millage Calculation
\$100,000	\$50,000 or less	$50 \times 0.9 = \$45$
\$200,000	\$100,000 or less	$100 \times 0.9 = \$90$
\$300,000	\$150,000 or less	$150 \times 0.9 = \$135$

Rockford Public Schools



Rockford Public Schools

Proposed Ballot Language

REGIONAL ENHANCEMENT MILLAGE PROPOSAL

Pursuant to state law, the revenue raised by the proposed millage will be collected by the intermediate school district and distributed wholly and completely to local public school districts based on pupil membership count.

Shall the limitation on the amount of taxes which may be assessed against all property in Kent Intermediate School District, Michigan, be increased by .9 mill (\$0.90 on each \$1,000 of taxable valuation) for a period of 10 years, 2017 to 2026, inclusive, to provide operating funds to enhance other state and local funding for local school district operating purposes: the estimate of the revenue the intermediate school district will collect if the millage is approved and levied in 2017 is approximately \$19,931,466, which funds will be disbursed wholly and completely as required by statute to the following school districts: Byron Center Public Schools, Caledonia Community Schools, Cedar Springs Public Schools, Comstock Park Public Schools, East Grand Rapids Public Schools, Forest Hills Public Schools, Godfrey-Lee Public Schools, Godwin Heights Public Schools, Grand Rapids Public Schools, Grandville Public Schools, Kelloggsville Public School District, Kenowa Hills Public Schools, Kent City Community Schools, Kentwood Public Schools, Lowell Area Schools, Northview Public Schools, Rockford Public Schools, Sparta Area Schools, Thornapple Kellogg School, and Wyoming Public Schools.

VOTING INFORMATION

Election Date: Tuesday, May 2, 2017

Last day to register: Monday, April 3, 2017

Absentee ballots will be available: Saturday, March 18, 2017



For additional information, please contact
Michael S. Shibler, Ph.D., Superintendent of Schools,
at (616) 863-6557, or mshibler@rockfordschools.org

Rockford Public Schools - Getting the message out

- ▷ 45 total public meetings
 - 18 staff meetings
 - 21 parent/booster meetings
 - 6 community group meetings
- ▷ 43 of those meetings between February 1 and March 31
- ▷ 2 April meetings (Athletic Boosters, Lions Club)

Forest Hills Communication



Kent ISD Regional Enhancement Millage 2017

Strong Schools, Strong Communities

FREQUENTLY ASKED QUESTIONS

1. What is an enhancement millage?

When the legislature drafted a new funding formula for public schools, passed by voters as Proposal A in 1994, concerns existed that, over time, the new funding plan could fall short of revenue needs and expectations in certain communities. To compensate for the potential need for additional revenues, Proposal A included a provision allowing Intermediate School Districts, or ISDs, to levy up to 3 mills for 20 years or less, to be distributed 100 percent on a per-pupil basis to every constituent K-12 school district within that ISD.

2. How is the enhancement millage proposal placed on the ballot?

The FHPS board of education, along with the other 19 school boards within Kent ISD, passed a resolution asking the Kent ISD board to place the proposal on the May 2, 2017, ballot. Law prohibits FHPS from independently asking its voters for additional operating revenue.

3. How much are districts asking for and what would it mean for FHPS?

Districts asked Kent ISD's school board to call for an election asking voter approval of 0.9 mills for 10 years. This 0.9 mills will provide an estimated \$20 million in additional revenue for Kent County school districts in the first year of the levy, which amounts to approximately \$211 per pupil. If approved, FHPS would receive approximately \$2.1 million annually for the next 10 years.

4. How is an enhancement millage different from a bond issue?

An enhancement millage would be an additional local contribution to school operations that would support programs and services for kids. A bond issue is a mechanism for individual school districts to raise capital funds for technology hardware, facility improvements (such as roofs and parking lots) and equipment replacement (such as boilers and water heaters).

5. How will FHPS use the funds?

FHPS will dedicate 100 percent of the dollars raised from the enhancement millage to support K-12 academic achievement, attract and retain quality staff, and maintain quality programs that prepare students for college and careers.

6. What has FHPS done to keep costs down?

The district has cut more than \$20 million in expenses over the last 10 years. We have also had to dip into our fund reserves. As we have made reductions, we have maintained and even increased the percentage of our expenses dedicated to student instruction. Some budget adjustments FHPS has made since 2006 include reductions in costs associated with staffing and operations as well as transportation.

Kent ISD Regional Enhancement Millage Forest Hills Public Schools FAQ

7. Why do schools need more money?

All public school districts have seen their state revenue decline over the past decade. A report from the House Fiscal Agency in January 2016 found school revenues, adjusted for inflation, are 6 percent less today than in 2000.

Because district revenue has declined, districts have cut millions in operating expenses but struggle to maintain the core educational services necessary for all students to succeed. A recent study commissioned by the Michigan Legislature found every district should receive \$8,667 per pupil, which is well above what most districts currently receive in state funding. FHPS per-student funding is \$154 less today than what it was in 2007-08, nearly a decade ago. Expenses have increased and per-pupil revenue from the state has fallen.

In addition, a three-year study by the Michigan State University Policy Institute released in June 2016 found Michigan school districts face financial hardship based on factors almost entirely outside their control. Among those factors were inadequate state per-pupil funding, declining enrollment, and the increasing number of students with special needs.

8. How will the funds be distributed?

By law, funds will be collected by Kent ISD and 100 percent of the revenue collected will be distributed on an equal per-pupil amount to each of the 20 local public schools. Kent ISD will not receive any money from this millage. If approved, all millage dollars will be publicly reported on each school district's website and an independent audit will be conducted to ensure transparency and accountability.

9. How is an enhancement millage approved?

A county-wide millage must be passed by a majority of voters.

10. How much will this cost the average homeowner?

The proposal calls for a levy of 0.9 mills for 10 years. For the purpose of calculating a property tax increase, one mill is equal to one dollar per \$1,000 of the taxable value of a home. Because the enhancement millage proposal is for 0.9 mills, the proposal would be calculated based on 90 cents per \$1,000 taxable value.

Examples of Annual and Monthly Increase in Taxes at Varying Property Values

State Equalized Value	\$150,000	\$200,000	\$250,000	\$300,000	\$400,000	\$500,000
Taxable Value	\$75,000	\$100,000	\$125,000	\$150,000	\$200,000	\$250,000
Increase in Taxes (Annually)	\$68	\$90	\$113	\$135	\$180	\$225
Increase in Taxes (Monthly)	\$5.63	\$7.50	\$9.38	\$11.25	\$15.00	\$18.75

11. What is an Intermediate School District?

An Intermediate School District is structured as a separate educational unit to provide various administrative and instructional services to area schools. Kent ISD serves the broader Kent community and helps schools prepare nearly 120,000 students for school and life success. Some of the services they provide include early childhood services, career technical education, and oversight for special education services. They also assist schools with student auditing and accounting, and provide professional development for educators and school staff.

For additional information, please visit our website: www.fhps.net, Strong Schools, Strong Communities.

The millage passed. How do you allocate the funds?



Legislative Language

Resolution requirements are met.

(3) Not later than 10 days after receipt by the intermediate school district of the revenue from the regional enhancement property tax, the intermediate school district shall calculate and pay to each of its constituent districts an amount of the revenue calculated by dividing the total amount of the revenue by the combined membership of the constituent districts within the intermediate school district, as of the most recent pupil membership count day, and multiplying that quotient by the constituent district's membership, as of the most recent pupil membership count day for which a final department-audited pupil count is available. If a constituent district has entered into an agreement with a school district or public entity to perform the functions and responsibilities of the constituent district for operating a public school of the constituent district, then for the purposes of this subsection the pupils in membership in that public school shall be considered to be in membership in the constituent district and a proportionate share of the revenue payable to the constituent district under this section shall be transferred by the constituent district to the school district or public entity performing the functions and responsibilities of the constituent district for operating the public school. The proportionate share of that revenue to be paid to that school district or public entity shall be determined according to the percentage of the constituent district's membership that is enrolled in the particular public school for the state fiscal year corresponding to the tax year. Revenue from a regional enhancement property tax under this section shall not be allocated or paid to a constituent district that does not operate a public school directly but retains a limited separate identity for purposes of section 12, 12b, 863, 903, or 947.

How most ISD's allocate

- ▷ Utilize blended per-pupil counts from state aid status reports
- ▷ Distribute funds 1-2 times per month
- ▷ Withhold some funds for tax tribunals, reductions in taxable value

Supporting Documentation for Locals

Kent Intermediate School District Enhancement Millage Payout to LEA's - TOTAL													
				A	B	C	D (B - C)						
TOTAL				Projected Revenue	YTD Revenue Received by KISD **	YTD Amount Paid to LEAs	Current Payment to LEA's						
				\$ 22,728,018.00	\$ 22,823,570.19	\$ 22,345,959.41	\$ 477,610.78						
				-	-	-							
GL Totals >>				\$ 22,823,570.19	\$ 22,345,959.41	\$ 477,610.78							
				G	H 100.4%	I 98.3%	J 2.1%	K (J / Total of J)		L (H - I)	M (D x K)	N	O (I + N)
Vendor #	District	District Code		Projected Revenue Allocation for Fiscal Year 2019	YTD Allocation - Revenue Received by KISD	YTD Payments - Amount Paid to LEA's	Current Payment Due To LEA's \$	Current Payment Due %	Current Amount Overpaid	Current Payment to LEA's	Payments Made in Prior Years	Total Payments Since 17/18	
16070	Thornapple-Kellogg	08050		\$ 779,676.40	\$ 782,887.98	\$ 764,240.39	\$ 18,647.59	3.9043%	\$ -	\$ 18,647.59	\$ 2,139,020.16	\$ 2,921,908.14	
6710	Grand Rapids	41010		3,713,247.27	3,728,637.57	3,669,276.20	59,361.37	12.4288%	-	59,361.37	10,897,418.57	14,626,056.14	
6411	Godwin Heights	41020		496,595.21	498,641.57	486,356.39	12,285.17	2.5722%	-	12,285.17	1,419,809.18	1,918,450.75	
12386	Northview	41025		810,238.11	815,791.07	799,677.72	16,113.35	3.3737%	-	16,113.35	2,238,683.28	3,054,474.35	
17911	Wyoming	41026		1,003,849.87	1,008,002.52	986,311.12	21,691.40	4.5416%	-	21,691.40	2,836,654.21	3,844,656.73	
2364	Byron Center	41040		1,034,958.01	1,039,185.28	1,006,753.04	32,432.24	6.7905%	-	32,432.24	2,790,916.94	3,830,102.22	
2452	Caledonia	41050		1,224,877.73	1,229,936.12	1,202,169.93	27,766.20	5.8136%	-	27,766.20	3,423,237.21	4,653,173.33	
2727	Cedar Springs	41070		862,046.40	865,717.56	851,362.17	14,355.39	3.0057%	-	14,355.39	2,386,899.96	3,252,617.52	
3375	Comstock Park	41080		444,416.62	446,257.45	436,915.28	9,342.17	1.9560%	-	9,342.17	1,276,557.80	1,722,815.25	
4781	East Grand Rapids	41090		699,715.43	702,603.57	686,421.84	16,181.73	3.3881%	-	16,181.73	1,961,597.66	2,664,201.23	
5725	Forest Hills	41110		2,346,131.59	2,355,847.90	2,307,628.72	48,219.18	10.0959%	-	48,219.18	6,620,935.08	8,976,782.98	
6390	Godfrey-Lee	41120		444,402.78	446,231.07	434,740.54	11,490.53	2.4058%	-	11,490.52	1,258,117.69	1,704,348.76	
6859	Grandville	41130		1,365,849.97	1,371,004.09	1,338,166.84	32,837.26	6.8753%	-	32,837.26	3,818,194.05	5,189,198.14	
8791	Kelloggsville	41140		571,681.68	574,066.43	565,558.60	8,507.84	1.7813%	-	8,507.84	1,601,367.64	2,175,434.07	
8862	Kenowa Hills	41145		763,717.46	766,857.76	747,379.08	19,478.69	4.0784%	-	19,478.69	2,109,657.11	2,876,514.87	
8900	Kent City	41150		318,631.67	319,953.44	313,977.47	5,975.97	1.2512%	-	5,975.97	901,799.32	1,221,752.76	
9056	Kentwood	41160		2,244,725.52	2,253,970.78	2,198,771.49	55,199.29	11.5574%	-	55,199.29	6,211,714.28	8,465,685.06	
9785	Lowell	41170		906,996.99	910,770.87	895,686.94	15,083.93	3.1582%	-	15,083.93	2,577,069.45	3,487,840.32	
14162	Rockford	41210		1,927,052.42	1,934,778.74	1,890,906.86	43,871.89	9.1857%	-	43,871.88	5,401,960.77	7,336,739.51	
15341	Sparta	41240		600,347.55	602,808.63	585,513.87	17,294.77	3.6211%	-	17,294.77	1,683,466.11	2,286,274.74	
N/A	KISD-Center Programs	41000		168,859.30	169,619.80	178,144.92	(8,525.13)	-1.7850%	(8,525.12)	(8,525.13)	182,173.78	351,793.58	
	Total			\$ 22,728,017.98	\$ 22,823,570.19	\$ 22,345,959.41	\$ 477,610.83	100.0000%	\$ (8,525.12)	\$ 477,610.81	\$ 63,737,250.25	\$ 86,560,820.44	

Supporting Documentation for Locals

Kent Intermediate School District Enhancement Millage Payout to LEA's - TAX YEAR 2020 (FISCAL YEAR 20/21)

Tax Year 2020: Fiscal Year
20/21

A	B	C	D (B - C)
Projected Revenue	YTD Revenue Received by KISD **	YTD Amount Paid to LEAs	Current Payment to LEA's
\$ 22,735,708.00	\$ 22,720,773.68	\$ 22,243,162.86	\$ 477,610.82
	-	-	-
			(0.00)
GL Totals >>	\$ 22,720,773.68	\$ 22,243,162.86	\$ 477,610.82

Vendor #	District	District Code	E Blended FTE Count Per FSR Mar 2021	F (E / Total of E)	G Projected Revenue Allocation for Fiscal Year 2021	H YTD Allocation - Revenue Received by KISD	I YTD Payments - Amount Paid to LEA's	J Current Payment Due To LEA's \$	K Current Payment Due %	L Current Amount Overpaid	M Current Payment to LEA's	N Payments Made in Prior Years	O Total Payments
			**	(E / Total of E)	(A x F)	((B+N) x F)		(H - I)	(J / Total of J)	(H - I)	(D x K)		(I + N)
16070	Thornapple-Kellogg	08050	3,198.92	3.43046%	\$ 779,939.77	\$ 779,427.45	\$ 760,779.86	\$ 18,647.59	3.9043%	\$ -	\$ 18,647.59	\$ -	\$ 779,427.45
6710	Grand Rapids	41010	15,235.03	16.33776%	3,714,505.45	3,712,065.52	3,652,704.15	59,361.37	12.4288%	-	59,361.37	-	3,712,065.52
6411	Godwin Heights	41020	2,037.47	2.18494%	496,762.62	496,436.31	484,151.14	12,285.17	2.5722%	-	12,285.17	-	496,436.31
12386	Northview	41025	3,324.31	3.56493%	810,511.54	809,979.14	793,865.79	16,113.35	3.3737%	-	16,113.35	-	809,979.14
17911	Wyoming	41026	4,118.68	4.41680%	1,004,189.64	1,003,530.02	981,838.62	21,691.40	4.5416%	-	21,691.40	-	1,003,530.02
2364	Byron Center	41040	4,246.30	4.55365%	1,035,305.12	1,034,625.06	1,002,192.82	32,432.24	6.7905%	-	32,432.24	-	1,034,625.06
2452	Caledonia	41050	5,025.53	5.38928%	1,225,291.88	1,224,487.03	1,196,720.83	27,766.20	5.8136%	-	27,766.20	-	1,224,487.03
2727	Cedar Springs	41070	3,536.88	3.79288%	862,338.97	861,772.53	847,417.14	14,355.39	3.0057%	-	14,355.39	-	861,772.53
3375	Comstock Park	41080	1,823.39	1.95537%	444,567.03	444,275.01	434,932.84	9,342.17	1.9560%	-	9,342.17	-	444,275.01
4781	East Grand Rapids	41090	2,870.85	3.07865%	699,951.89	699,492.11	683,310.38	16,181.73	3.3881%	-	16,181.73	-	699,492.11
5725	Forest Hills	41110	9,625.91	10.32265%	2,346,926.47	2,345,384.85	2,297,165.67	48,219.18	10.0959%	-	48,219.18	-	2,345,384.85
6390	Godfrey-Lee	41120	1,823.33	1.95530%	444,552.40	444,260.39	432,769.87	11,490.52	2.4058%	-	11,490.52	-	444,260.39
6859	Grandville	41130	5,603.92	6.00954%	1,366,311.15	1,365,413.67	1,332,576.41	32,837.26	6.8753%	-	32,837.26	-	1,365,413.67
8791	Kelloggsville	41140	2,345.55	2.51532%	571,876.67	571,501.03	562,993.19	8,507.84	1.7813%	-	8,507.84	-	571,501.03
8862	Kenowa Hills	41145	3,133.44	3.36024%	763,974.86	763,473.03	743,994.34	19,478.69	4.0784%	-	19,478.69	-	763,473.03
8900	Kent City	41150	1,307.31	1.40193%	318,739.78	318,530.41	312,554.44	5,975.97	1.2512%	-	5,975.97	-	318,530.41
9056	Kentwood	41160	9,209.84	9.87646%	2,245,483.00	2,244,008.02	2,188,808.73	55,199.29	11.5574%	-	55,199.29	-	2,244,008.02
9785	Lowell	41170	3,721.31	3.99066%	907,305.48	906,709.51	891,625.58	15,083.93	3.1582%	-	15,083.93	-	906,709.51
14162	Rockford	41210	7,906.47	8.47875%	1,927,703.85	1,926,437.60	1,882,565.72	43,871.88	9.1857%	-	43,871.88	-	1,926,437.60
15341	Sparta	41240	2,463.15	2.64144%	600,549.14	600,154.66	582,859.89	17,294.77	3.6211%	-	17,294.77	-	600,154.66
N/A	KISD-Center Programs	41000	692.83	0.74298%	168,921.28	168,810.32	177,335.45	(8,525.13)	-1.7850%	(8,525.13)	(8,525.13)	-	168,810.32
	Total		93,250.42	100.00000%	\$ 22,735,707.99	\$ 22,720,773.68	\$ 22,243,162.86	\$ 477,610.82	100.0000%	\$ (8,525.13)	\$ 477,610.81	\$ -	\$ 22,720,773.68
Amount Per FTE			93,250.42		\$ 243.81	\$ 243.65						\$ -	\$ 243.65

Supporting Documentation for Locals

Kent Intermediate School District Summary of Enhancement Millage Payout to LEA's Total

Vendor #	District	District Code	08/14/20	08/21/20	09/04/20	09/18/20	10/02/20	10/16/20	11/20/20	01/29/21	03/23/21		Total YTD Payments	Total Prior Year Payments	Paid in 19/20	Paid in 18/19	Paid in 17/18
16070	Thornapple-Kellogg	08050	\$ 74,031.80	\$ 125,149.75	\$ 69,755.35	\$ 142,009.79	\$ 193,643.59	\$ 97,216.89	\$ 38,195.86	\$ 24,237.36	\$ 18,647.59	\$ -	\$ 782,887.98	\$ 2,139,020.16	\$ 773,048.29	\$ 698,894.33	\$ 667,077.54
6710	Grand Rapids	41010	354,263.48	598,877.55	333,799.46	679,557.70	926,640.31	465,210.80	194,599.81	116,327.09	59,361.37	-	3,728,637.57	10,897,418.57	3,700,928.76	3,622,490.68	3,573,999.13
6411	Godwin Heights	41020	47,160.71	79,724.54	44,436.48	90,464.94	123,357.39	61,930.38	23,854.58	15,427.37	12,285.17	-	498,641.56	1,419,809.18	492,711.49	461,791.55	465,306.14
12386	Northview	41025	76,681.44	130,208.01	72,454.74	147,505.26	201,137.18	100,978.98	43,219.77	27,492.34	16,113.35	-	815,791.07	2,238,683.28	800,896.18	735,770.71	702,016.39
17911	Wyoming	41026	95,642.79	161,682.82	90,117.98	183,464.56	250,171.04	125,595.95	48,349.55	31,286.43	21,691.40	-	1,008,002.52	2,836,654.21	999,126.22	930,023.44	907,504.55
2364	Byron Center	41040	97,535.19	164,881.90	91,901.07	187,094.62	255,120.95	128,081.02	50,208.27	31,930.02	32,432.24	-	1,039,185.28	2,790,916.94	1,018,511.34	923,502.15	848,903.45
2452	Caledonia	41050	116,525.57	196,984.89	109,794.47	223,522.48	304,793.75	153,018.75	59,398.58	38,131.44	27,766.20	-	1,229,936.13	3,423,237.21	1,217,187.79	1,127,361.83	1,078,687.59
2727	Cedar Springs	41070	82,248.26	139,065.60	77,506.32	157,789.38	215,160.55	108,019.27	44,484.87	27,087.92	14,355.39	-	865,717.56	2,386,899.96	858,910.62	780,738.06	747,251.28
3375	Comstock Park	41080	42,379.24	71,641.53	39,931.20	81,293.00	110,850.58	55,651.47	21,307.84	13,860.42	9,342.17	-	446,257.45	1,276,557.80	442,845.42	420,864.83	412,847.55
4781	East Grand Rapids	41090	66,539.39	112,483.94	62,695.74	127,637.65	174,045.84	87,378.03	33,868.64	21,772.61	16,181.73	-	702,603.57	1,961,597.66	695,054.93	644,130.57	622,412.16
5725	Forest Hills	41110	223,733.17	378,217.85	210,809.22	429,170.95	585,214.63	293,801.35	113,483.10	73,198.45	48,219.18	-	2,355,847.90	6,620,935.08	2,337,252.85	2,178,251.80	2,105,430.43
6390	Godfrey-Lee	41120	42,134.28	71,227.42	39,700.40	80,823.10	110,209.85	55,329.78	21,526.13	13,789.58	11,490.52	-	446,231.06	1,258,117.69	440,218.37	414,013.97	403,885.35
6859	Grandville	41130	129,770.08	219,374.54	122,273.92	248,928.44	339,437.15	170,411.15	65,988.58	41,982.98	32,837.26	-	1,371,004.10	3,818,194.05	1,355,590.13	1,259,584.62	1,203,019.30
8791	Kelloggville	41140	54,850.61	92,724.21	51,682.16	105,215.91	143,471.71	72,028.59	27,644.71	17,940.70	8,507.84	-	574,066.44	1,601,367.64	572,970.77	532,027.07	496,369.80
8862	Kenowa Hills	41145	72,389.66	122,373.73	68,208.08	138,859.78	189,348.28	95,060.47	37,435.92	23,703.16	19,478.69	-	766,857.77	2,109,657.11	756,062.70	694,070.29	659,524.12
8900	Kent City	41150	30,430.98	51,443.15	28,673.14	58,373.52	79,597.74	39,961.27	15,538.80	9,958.87	5,975.97	-	319,953.44	901,799.32	317,892.63	295,737.69	288,169.00
9056	Kentwood	41160	213,048.66	360,155.83	200,741.90	408,675.64	557,267.35	279,770.69	109,372.48	69,738.94	55,199.29	-	2,253,970.78	6,211,714.28	2,225,294.27	2,052,052.73	1,934,367.28
9785	Lowell	41170	86,841.69	146,804.69	81,825.28	166,582.07	227,150.17	114,038.55	44,032.91	28,411.58	15,083.93	-	910,770.87	2,577,069.45	907,239.16	847,971.85	821,858.44
14162	Rockford	41210	183,311.77	309,899.06	172,727.33	351,642.84	479,497.80	240,727.24	93,346.98	59,753.84	43,871.88	-	1,934,778.74	5,401,960.77	1,914,920.23	1,780,736.04	1,706,304.50
15341	Sparta	41240	56,748.54	95,932.64	53,470.46	108,856.58	148,436.09	74,520.91	28,976.82	18,571.83	17,294.77	-	602,808.64	1,683,466.11	592,851.82	553,940.31	536,673.98
N/A	KISD-Ctr Programs	41000	17,439.96	29,482.01	16,432.55	33,453.79	45,617.38	22,901.76	7,164.98	5,652.49	(8,525.13)	-	169,619.79	182,173.78	182,173.78	-	-
	Total		\$ 2,163,707.27	\$ 3,658,335.66	\$ 2,038,937.25	\$ 4,150,922.00	\$ 5,660,169.33	\$ 2,841,633.30	\$ 1,121,999.18	\$ 710,255.42	\$ 477,610.81	\$ -	\$ 22,823,570.22	\$ 63,737,250.25	\$ 22,601,687.75	\$ 20,953,954.52	\$ 20,181,607.98
	Cumulative Total		\$ 2,163,707.27	\$ 5,822,042.93	\$ 7,860,980.18	\$ 12,011,902.18	\$ 17,672,071.51	\$ 20,513,704.81	\$ 21,635,703.99	\$ 22,345,959.41	\$ 22,823,570.22	\$ 22,823,570.22					
% of Budget - Current Payment			9.5%	16.1%	9.0%	18.3%	24.9%	12.5%	4.9%	3.1%	2.1%	0.0%					
% of Budget - Cumulative to Date			9.5%	25.6%	34.6%	52.9%	77.8%	90.3%	95.2%	98.3%	100.4%	100.4%					

Payment Summary:

Payments to LEA's	2,146,267.31	3,628,853.65	2,022,504.70	4,117,468.21	5,614,551.95	2,818,731.54	1,114,834.20	704,602.93	486,135.94	-	22,653,950.43
Transfers to KISD SE Center Programs	17,439.96	29,482.01	16,432.55	33,453.79	45,617.38	22,901.76	7,164.98	5,652.49	(8,525.13)	-	169,619.79
Total	2,163,707.27	3,658,335.66	2,038,937.25	4,150,922.00	5,660,169.33	2,841,633.30	1,121,999.18	710,255.42	477,610.81	-	22,823,570.22

How have districts appropriated the funds?



Appropriations by Function Code

Enhancement Transparency 2017-18		Byron Center	Caledonia	Cedar Springs	Comstock Park	EGR	Forest Hills	Godfrey Lee	Godwin Heights	Grand Rapids
Instruction										
111	Elementary	36,300	432,806	355,145	99,500	491,295	400,000	150,000	80,000	1,872,042
112	Middle/Junior High	94,077	109,532	42,818			500,000	100,000	88,000	223,250
113	High School	117,630	171,300	303,600	305,500		600,000	129,384	81,397	1,103,015
118	Pre-Kindergarten		1,460							220,500
119	Summer School									
	Basic Program	248,007	715,098	701,563	405,000	491,295	1,500,000	379,384	249,397	3,418,807
122	Special Ed	2,736	9,500						120,000	
125	Compensatory Ed									
127	Vocational									
	Added Needs	2,736	9,500	0	0	0	0	0	120,000	0
131/32	Adult/Continuing Ed									
Instructional Support Services										
211	Truancy/Absent Service									
212	Guidance	424,846				87,000	573,075			57,735
213	Health									
214	Psychological									
215	Speech Path									
216	Social Work	60,120	52,134						87,000	
217	Visual Aid Services									
218	Teacher Consult									
219	Other Pupil Support									
	Pupil Services	484,966	52,134	0	0	87,000	573,075	0	87,000	57,735
221	Improvement Instruction							16,886		70,400
222	Educational Media									
224	Media									
225	Instruction Related Tech									
226	Supervision Direct Instruct Staff									
227	Academic Student Assess.									
229	Other Instructional Staff									
	Instructional Staff Svc	0	0	0	0	0	0	16,886	0	70,400
241	Office of the Principal	42,905								10,100
249	Other School Admin									
	School Administration	42,905	0	0	0	0	0	0	0	10,100
Non-Instruc Support Serv										
231	Board of Ed									
232	Exec. Administration									
233	Grant procurement									
	General Administration	0	0	0	0	0	0	0	0	0
252	Fiscal Services									
257	Internal Service									
259	Other Business Services									
	Business Services	0	0	0	0	0	0	0	0	0
261	Operating Bldg. Services									
266	Security Services									
	Operation & Maint	0	0	0	0	0	0	0	0	0
271	Pupil Transportation Services									

How Kent ISD LEA's allocated funding

Elementary (111)	33.6%
High School (113)	22.7%
Middle School (112)	11.7%
Guidance (212)	6.9%
Technology (225/284)	4.9%
Improv of Inst (221)	3.0%
Comp Ed (125)	2.8%
Social Work (216)	2.0%
Special Educ (122)	1.6%
Others	10.8%

Being transparent with your communities....



Strong School Strong Communities

Kent ISD 

[Educators](#) [Special Education](#) [Early Childhood](#) [Student Programs](#) [Community](#) [Administration](#)

Strong Schools Strong Communities

Strong Schools Strong Communities
Byron Center Public Schools
Caledonia Community Schools
Cedar Springs Public Schools
Comstock Park Public Schools
East Grand Rapids Public Schools
Forest Hills Public Schools
Godfrey Lee Public Schools
Godwin Heights Public Schools
Grand Rapids Public Schools
Grandville Public Schools
Kelloggsville Public Schools
Kenowa Hills Public Schools
Kent City Public Schools



Strong schools make West Michigan a great place to live, raise a family or start a business

Thank you to our voters for approving the Strong Schools, Strong Communities enhancement millage on May 2, 2017! The Strong Schools Strong Communities millage and the revenue it provides allows the expansion of opportunities like early college programs and support for students. With these funds, local districts are able to expand career training for students through job shadows, internships, apprenticeships and long-term mentorships. Students are also exposed to the world of work through field trips and tours of local businesses, and by having business representatives visit classrooms.

Millage dollars help make training available to teachers to help them incorporate skills required for success in college and

Specific District Examples

Fund Allocation

How East Grand Rapids used the funds generated from the enhancement millage in 2017-2018:

- \$200,000 Elementary Reading Support
- \$195,611 Elementary Specials (Art/Music/Physical Education)
- \$95,000 Additional Kindergarten Section (Wealthy Elementary)
- \$87,000 Additional High School Guidance Counselor
- \$35,000 Additional Classroom Technology Support

How East Grand Rapids is using the funds generated from the enhancement millage in 2018-2019:

- \$230,000 Elementary Reading Support
- \$200,000 Elementary Specials (Art/Music/Physical Education)
- \$95,000 Additional Kindergarten Section (Breton Downs Elementary)
- \$90,000 Additional High School Guidance Counselor
- \$35,000 Additional Classroom Technology Support

Enhancement millage dollars received

East Grand Rapids has received the following enhancement millage dollars:

- 2017-18 amount received - \$622,412.16
- 2018-19 amount received - \$655,139.36
- 2019-20 amount received - \$685,275.42
- 2020-21 amount expected - \$699,105.47



Support for Students

Most students will need some help at some point in their schooling. They might struggle with a particular subject, an assignment, or a life challenge for themselves or their family. We work hard to support students so they succeed, including hiring the best staff to assist them. In addition, we have programs to meet the needs of all level of learners in every grade level and content area. We believe that every student can learn and recognize some may need additional time and support which we provide. We work as a team with parents, students, staff, support staff and community organizations to meet our goals. Additionally, we have implemented a Developing Healthy Kids program. The program continues to focus on providing community education and prevention presentations geared toward mental health awareness and suicide prevention

Fund Allocation

How Rockford is using the funds generated from the enhancement millage:

- Hired additional staff and support staff to lower class sizes
- Expanded programs such as STEAM (Science, Technology, Engineering, Art and Math) and Career Pathways
- Expanded counseling at all 6-12 grade levels to meet the needs of all students
- Expanded our Developing Healthy Kids program which focuses on mental health and other areas where we feel we need improvement in meeting the needs of all students
- Allocated additional funds for classroom teaching and learning materials

Enhancement millage dollars received

Rockford has received the following enhancement millage dollars:

- 2017-18 amount received - \$1,706,304.50
- 2018-19 amount received - \$1,811,136.34
- 2019-20 amount received - \$1,887,889.93
- 2020-21 amount expected - \$1,926,041.69



Rockford Public Schools

Quality Community – Quality Schools
Together Building a Tradition of Excellence

Impact of Taxable Value growth, past, present and future



Original Projection in 2017

Enhancement Millage											
Assumptions:				Revised taxable value:							
2016-17 taxable value: 21,818,791,933				\$	22,560,630,859	2017-18	3.4% increase				
Taxable value growth of 1.5% per year (1.62% is 13 yr avg)				\$	20,304,568						
.90 mills levied											
10 year levy											
Pupil count data from 2015-16											
No headlee rollback											
	Per pupil:	\$211	\$214	\$218	\$221	\$224	\$228	\$231	\$234	\$238	\$241
	Unaudited count	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	2015-16										
Grand Rapids	16,745.63	\$3,536,342	\$3,589,387	\$3,643,228	\$3,697,877	\$3,753,345	\$3,809,645	\$3,866,790	\$3,924,791	\$3,983,663	\$4,043,418
Forest Hills	9,971.90	\$2,105,866	\$2,137,454	\$2,169,516	\$2,202,058	\$2,235,089	\$2,268,616	\$2,302,645	\$2,337,185	\$2,372,242	\$2,407,826
Kentwood	8,841.49	\$1,867,146	\$1,895,153	\$1,923,580	\$1,952,434	\$1,981,721	\$2,011,446	\$2,041,618	\$2,072,242	\$2,103,326	\$2,134,876
Rockford	7,914.75	\$1,671,437	\$1,696,508	\$1,721,956	\$1,747,785	\$1,774,002	\$1,800,612	\$1,827,621	\$1,855,036	\$1,882,861	\$1,911,104
Grandville	5,583.98	\$1,179,225	\$1,196,913	\$1,214,867	\$1,233,090	\$1,251,586	\$1,270,360	\$1,289,416	\$1,308,757	\$1,328,388	\$1,348,314
Caledonia	4,761.93	\$1,005,624	\$1,020,709	\$1,036,019	\$1,051,560	\$1,067,333	\$1,083,343	\$1,099,593	\$1,116,087	\$1,132,828	\$1,149,821
Wyoming	4,442.69	\$938,207	\$952,280	\$966,565	\$981,063	\$995,779	\$1,010,716	\$1,025,876	\$1,041,265	\$1,056,884	\$1,072,737
Byron Center	3,838.30	\$810,572	\$822,731	\$835,072	\$847,598	\$860,312	\$873,216	\$886,315	\$899,609	\$913,104	\$926,800
Lowell	3,805.54	\$803,654	\$815,709	\$827,944	\$840,364	\$852,969	\$865,764	\$878,750	\$891,931	\$905,310	\$918,890
Cedar Springs	3,424.59	\$723,205	\$734,053	\$745,064	\$756,240	\$767,583	\$779,097	\$790,784	\$802,645	\$814,685	\$826,905
Northview	3,382.70	\$714,359	\$725,074	\$735,950	\$746,989	\$758,194	\$769,567	\$781,111	\$792,827	\$804,720	\$816,790
Kenowa Hills	3,258.65	\$688,162	\$698,484	\$708,961	\$719,596	\$730,390	\$741,346	\$752,466	\$763,753	\$775,209	\$786,837
Thornapple Kellogg	3,022.84	\$638,363	\$647,939	\$657,658	\$667,523	\$677,536	\$687,699	\$698,014	\$708,484	\$719,112	\$729,898
East Grand Rapids	2,955.39	\$624,119	\$633,481	\$642,983	\$652,628	\$662,417	\$672,354	\$682,439	\$692,676	\$703,066	\$713,612
Sparta	2,636.93	\$556,867	\$565,220	\$573,698	\$582,304	\$591,038	\$599,904	\$608,902	\$618,036	\$627,306	\$636,716
Kelloggsville	2,238.16	\$472,655	\$479,744	\$486,941	\$494,245	\$501,658	\$509,183	\$516,821	\$524,573	\$532,442	\$540,429
Godwin Heights	2,204.15	\$465,472	\$472,454	\$479,541	\$486,734	\$494,035	\$501,446	\$508,968	\$516,602	\$524,351	\$532,216
Comstock Park	2,038.16	\$430,419	\$436,875	\$443,428	\$450,079	\$456,831	\$463,683	\$470,638	\$477,698	\$484,863	\$492,136
Godfrey Lee	1,968.74	\$415,759	\$421,995	\$428,325	\$434,750	\$441,271	\$447,890	\$454,608	\$461,427	\$468,349	\$475,374
Kent City	1,344.89	\$284,014	\$288,274	\$292,598	\$296,987	\$301,442	\$305,964	\$310,553	\$315,211	\$319,940	\$324,739
LEA Total:	94,381.41	\$19,931,466	\$20,230,438	\$20,533,895	\$20,841,903	\$21,154,532	\$21,471,850	\$21,793,928	\$22,120,837	\$22,452,649	\$22,789,439
											\$213,320,938

Performance to Date

Fiscal Year	Total Revenue	Pct Growth	Per Pupil
2017-18	\$20,141,234		\$213.67
2018-19	\$21,313,449	5.81%	\$226.93
2019-20	\$22,385,365	5.03%	\$238.39
2020-21	\$23,207,965	3.67%	\$250.80
2021-22 (B)	\$23,740,634	2.30%	\$263.34
2022-23 (F)	\$24,452,853	3.00%	\$271.24

Future Projections

Fiscal Year	Total Revenue	Pct Growth	Per Pupil
2017-18	\$20,141,234		\$213.67
2018-19	\$21,313,449	5.81%	\$226.93
2019-20	\$22,385,365	5.03%	\$238.39
2020-21	\$23,294,155	3.67%	\$250.80
2021-22 (B) *	\$23,740,634	2.30%	\$263.34
2022-23 (F)	\$24,452,853	3.00%	\$271.24
2023-24 (F)	\$24,941,910	2.00%	\$276.67
2024-25 (F)	\$25,316,039	1.50%	\$280.82
2025-26 (F)	\$25,695,779	1.50%	\$285.03
2026-27 (F)	\$26,081,216	1.50%	\$289.30

- Starting in 2021-22, funds received via the Personal Property Tax reimbursement will not be allocated to the Enhancement Millage. In 2020-21, that total was \$377,733.

Original to Current Projection

Fiscal Year	Original	Current	Difference
2017-18	\$19,931,466	\$20,141,234	\$209,768
2018-19	\$20,230,438	\$21,313,449	\$1,083,011
2019-20	\$20,533,895	\$22,385,365	\$1,851,470
2020-21	\$20,841,903	\$23,294,155	\$2,452,252
2021-22 (B) *	\$21,154,532	\$23,740,634	\$2,586,102
2022-23 (F)	\$21,471,850	\$24,452,853	\$2,981,003
2023-24 (F)	\$21,793,928	\$24,941,910	\$3,147,982
2024-25 (F)	\$22,120,837	\$25,316,039	\$3,195,202
2025-26 (F)	\$22,452,649	\$25,695,779	\$3,243,130
2026-27 (F)	\$22,789,439	\$26,081,216	\$3,291,777

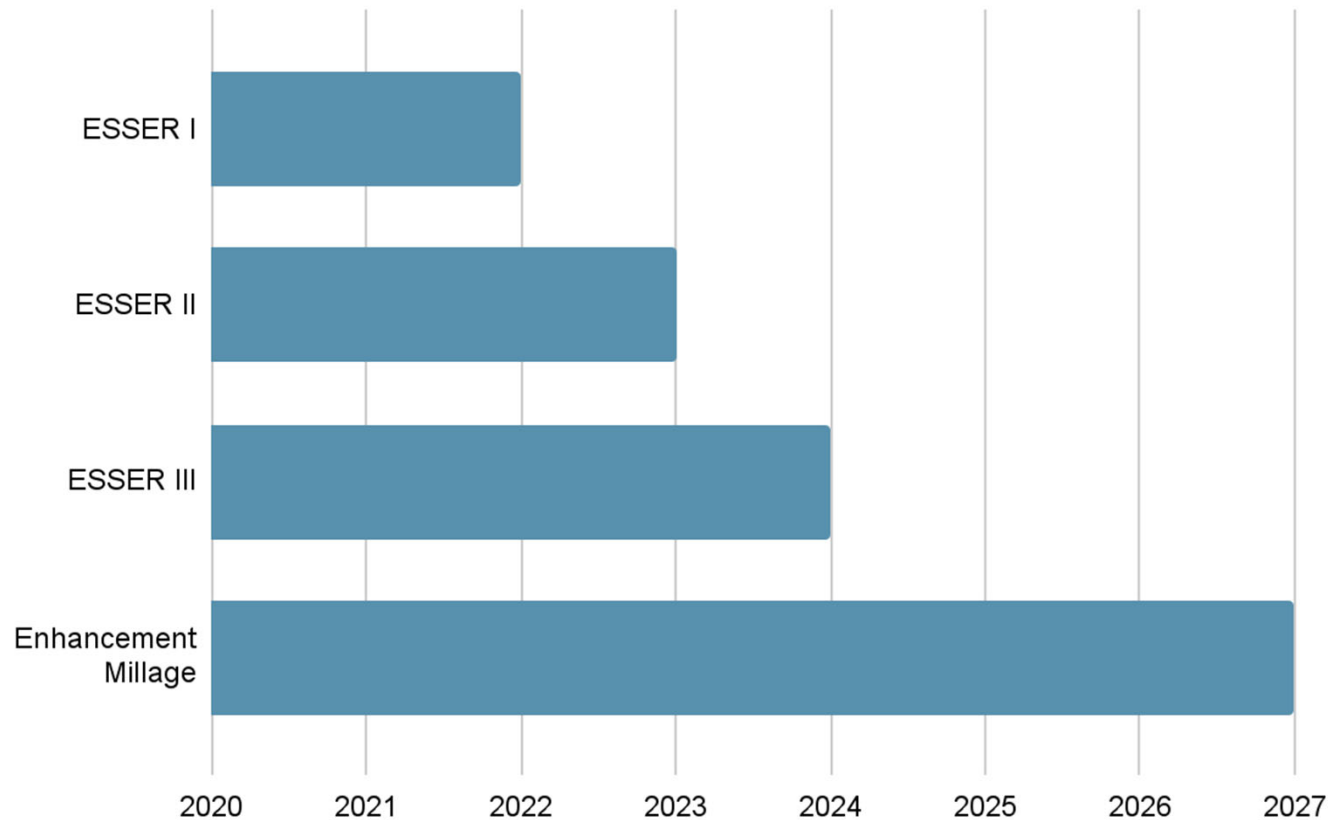
Looking ahead to renewal



Factors to be considered

- ▶ Levy set to expire at end of 2026-27 fiscal year
- ▶ Currently, funds are distributed to LEA's only
 - 2018 legislation will require PSA's to be included if Kent ISD renews, probable decrease for LEA's in 2027-28
- ▶ Funding cliff
 - Layers of ESSER funding
 - Expiration of enhancement millage

Funding Cliff



ESSER I: \$15,000,000
ESSER II: \$62,194,591
ESSER III: \$139,680,224
Total: \$216,874,815

Enhancement through 26-27:
\$124,141,330

Total: \$341,016,145
Avg/Yr: \$56,836,024

Avg/pupil: \$600

Planning for 2027

- ▷ Transparency with communities - how did we spend?
 - Enhancement funding
 - ESSER Funding
 - Things added will become “long-term expectations”
- ▷ What will be the needs in 2027?
 - Social/Emotional
 - Ensuring equal opportunity for all students
 - Competing for teachers & support staff in a tough labor market
 - Offsetting potential economic downswing
- ▷ Marketing Strategy - who to approach
 - Parents
 - Community members without children
 - Community leaders
 - Business Community

Questions?