2026-27

GENERAL EDUCATION BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT

RESOLVED, That this resolution shall be the GENERAL EDUCATION appropriations of Kent Intermediate School District for the fical year 2026-27; a resolution to make appropriations; to provide for the expendature of the appropriations; and to provide for the disposition of all income recieved by Kent Intermediate School District.

BE IT FURTHER RESOLVED; That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Kent Intermediate School District for fiscal year 2026-27 are as follows:

	REVENUE	
111	0111 PROPERTY TAX LEVY	3,194,970
119	0119 PENALTY/INTEREST DELQ TAX	4,700
128	0128 REVENUE IN LIEU OF TAXES	22,200
129	0129 OTHER TAXES	1,157,791
151	0151 EARNINGS ON INVEST & DEPO	678,000
191	0191 RENTALS	15,000
192	0192 PRIVATE CONTRIBUTIONS	175,953
199	0199 MISCELLANEOUS LOCAL REVEN	408,228
212	0212 RESTRICTED REVENUES	182,521
311	0311 STATE-UNRESTRICTED	3,095,190
312	0312 STATE-RESTRICTED	77,412,412
315	0315 STATE-RESTR-SUBGRANT	210,608
321	0321 STATE-PMTS IN LIEU OF TAX	40,385
414	0414 FED-RESTR-THRU MI	2,448,538
415	0415 FED-RESTR-THRU OTH GOVT	36,288
419	0419 FED-OTHER REVENUE	1,058,958
511	0511 TUITION FROM OTHER PUBLIC S	65,000
518	0518 COMP RCD IN PMNT OF SER T	516,199
519	0519 OTH DISTRI RCVD FR OTH PU	72,500
611	0611 FUND MOD-FR FUND 11 GEN	197,872
622	0622 FUND MOD-FR FUND 22	1,603,924
626	0626 FUND MOD-FR FUND 26 CTE	3,374,322
627	0627 FUND MOD-FR FUND 27 COOP	97,000
	TOTAL REVENUE	**96,068,559**

BE IT FURTHER RESOLVED, That $95,720,549 of the total available to appropriate in the General Education Fund are hereby appropriated in the amounts for the purposes set forth below:

	EXPENSES	
113	113 HIGH SCHOOL	392,967
118	118 PRE-SCHOOL	14,206,624
119	119 SUMMER SCHOOL	-
125	125 COMPENSATORY EDUCATION	30,950
127	127 VOCATIONAL EDUCATION	-
131	131 BASIC ADULT/CONTINUING EDUC	846,574
132	132 SECONDARY ADLT/CONTINUING EDU	361,116
135	135 OCCUPA TRAIN/UPGRADING RET	199,803
211	211 TRUANCY/ABSENTEEISM SERVIC	440,887
212	212 GUIDANCE SERVICES	1,940,842
213	213 HEALTH SERVICES	116,913
216	216 SOCIAL WORK SERVICES	114,334
219	219 OTHER PUPIL SUPPORT SERVIC	3,000
221	221 IMPROVEMENT OF INSTRUCTION	13,057,991
222	222 EDUCATIONAL MEDIA SERVICES	500
225	225 TECHNOLOGY ASSISTED INSTRU	469,001
226	226 SUPERVIS/DIR OF INSTRUCT S	3,141,621
227	227 ACADEMIC STUDENT ASSESSMENT	223,545
229	229 OTHER INSTRUCTIONAL STAFF	-
231	231 BOARD OF EDUCATION	141,268
232	232 EXECUTIVE ADMINISTRATION	753,482
233	233 GRANT WRITER/GRANT PROCURE	235,935
241	241 OFFICE OF THE PRINCIPAL	-
249	249 OTHER SCHOOL ADMINISTRATION	550
252	252 FISCAL SERVICES	875,396
257	257 INTERNAL SERVICES	127,063
259	259 OTHER BUSINESS SERVICES	87,899
261	261 OPERATING BUILDING SERVICE	1,788,668
266	266 SECURITY SERVICES	514,915
271	271 PUPIL TRANSPORTATION SERVI	468,970
281	281 PLAN RESEARCH DEVELOP & EV	1,122,342
282	282 COMMUNICATION SERVICES	1,115,173
283	283 STAFF/PERSONNEL SERVICES	783,794
284	284 SUPPORT SERVICES TECHNOLOG	480,645
285	285 PUPIL ACCOUNTING	697,003
289	289 OTHER CENTRAL SERVICES	566,773
311	311 COMMUNITY SERVICES DIRECTI	422,801
331	331 COMMUNITY ACTIVITIES	1,245,521
361	361 WELFARE ACTIVITIES	40,087

391	391 OTHER COMMUNITY SERVICES	-
411	411 PAYMNTS TO OTH P S IN MICH	23,341,624
445	445 PAYMENTS TO NOT FOR PROFIT	23,550,889
511	511 DEBT SERVS-LONG TERM-PRINC	28,362
611	***611 FUND MODIFICATIONS***	***197,872***
621	621 FUND MOD-TO FUND 21 SE CEN	231,449
626	626 FUND MODIFICATIONS	818,400
627	627 FUND MODIFICATIONS	537,000
641	641 FUND MODIFICATIONS	-
	TOTAL EXPENSES	**95,720,549**

RESOLUTION: General Education Appropriations 2026-27

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School Dist
funds or obligate the expenditure of any funds except pursuant to appropriations made by the School
with the budgetary policy statement hitherto adopted by the Board; and

BE IT FURTHER RESOLVED, That the Assistant Superintendent - Administrative Services is hereby charg
supervision of the execution of the budget adopted by the Board and shall hold the department head
performance of their responsibilities within the amounts appropriated by the School Board and in kee
budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on July 1, 2026.

BE IT FURTHER RESOLVED, That, for purposes of meeting emergency needs of the school district, trans
not exceeding $5,000 may be made upon the written authorization of the Assistant Superintendent -
but no other transfers shall be made without approval by the Kent ISD School Board. When the Assist
Administrative Services makes a transfer of appropriations as permitted by this resolution, such transf
presented to the School Board at a future regular scheduled meeting in the form of an appropriation
which amendment shall be adopted by the School Board at such meeting.

NOTE: Tax levy for General Education for 2026 is proposed to be 0.0831 mills.

This millage will be levied on all properties.

KP/kg

06/08/2026

Attachment: General Fund Three Year Trend Analysis

Three Year Trend Analysis
GENERAL FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	6,968,673	6,654,849	5,839,363	-12.25%
State sources	62,480,399	79,686,491	80,758,595	1.35%
Federal sources	5,339,771	5,062,814	3,543,784	-30.00%
Interdistrict	779,142	909,979	653,699	-28.16%
Total revenues	75,567,985	92,314,133	90,795,441	-1.65%
Expenditures:				
Instruction:				
Basic programs	13,307,618	14,548,378	14,599,591	0.35%
Student instruc & added needs	38,700	74,211	30,950	-58.29%
Adult continuing ed	1,219,496	1,490,445	1,407,493	-5.57%
Supporting services:				
Pupil services	2,722,214	3,097,557	2,615,976	-15.55%
Instructional staff	14,279,035	18,668,349	16,892,658	-9.51%
General administration	1,165,828	1,821,307	1,130,685	-37.92%
School administration	5,390	1,000	550	-45.00%
Business services	833,290	978,465	1,090,358	11.44%
Operation and maintenance	1,993,373	2,239,958	2,303,583	2.84%
Transportation services	515,283	532,248	468,970	-11.89%
Central services	5,579,167	5,289,923	4,765,730	-9.91%
Other services	-	-	-	-
Community services	1,960,060	2,401,216	1,708,409	-28.85%
Interdistrict transactions	34,156,954	45,173,364	46,892,513	3.81%
Capital outlay	-	11,153	-	-
Debt service	309,489	154,915	28,362	-81.69%
Total expenditures	78,085,897	96,482,489	93,935,828	-2.64%
Revenue over (under) expenditures	(2,517,912)	(4,168,356)	(3,140,387)	-24.66%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	561,963	-	-	-
Prior period adjustment	-	-	-	-
Transfer in	4,453,469	4,730,603	5,075,246	7.29%
Transfer out	(2,857,489)	(2,972,070)	(1,586,849)	-46.61%
Total other financing uses	2,157,943	1,758,533	3,488,397	98.37%
Net change in fund balances	**(359,969)**	**(2,409,823)**	**348,010**	
Ending Year Fund Balance	9,712,633	7,302,810	7,650,820	4.77%

GENERAL EDUCATION FUND BALANCE

7/1/26 Beginning Balance		$	7,302,810
2026-27 Revenue	+		96,068,559
Total Available		$	103,371,369
2026-27 Expenditures	-	$	95,720,549
Estimated 6/30/27 Balance		$	7,650,820

Note: Calculations for 2026-27 assume a millage rate of 0.0831 mills for the general fund.

Fund Balance History

June 30, 2022	$	6,450,905	(actual)
June 30, 20232	$	8,276,432	(actual)
June 30, 2024	$	10,072,602	(actual)
June 30, 2025	$	9,712,633	(actual)
June 30, 2026	$	7,302,810	(Estimated)
June 30, 2027	$	7,650,820	(Estimated)

KP/kg
6/8/2026