2026-27

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

RESOLVED, That this resolution shall be the SPECIAL 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 Special Education Fund of the Kent Intermediate School District for fiscal year 2026-27 are as follows:

	REVENUE	
0111	0111 PROPERTY TAX LEVY	128,662,690
0119	0119 PENALTY/INTEREST DELQ TAX	189,870
0128	0128 REVENUE IN LIEU OF TAXES	683,620
0151	0151 EARNINGS ON INVEST & DEPO	2,185,000
0181	0181 COMMUNITY SERVICE ACTIVIT	13,286,981
0191	0191 RENTALS	20,000
0192	0192 PRIVATE CONTRIBUTIONS	30,660
0199	0199 MISCELLANEOUS LOCAL REVEN	221,042
0312	0312 STATE-RESTRICTED	66,689,472
0321	0321 STATE-PMTS IN LIEU OF TAX	1,626,385
0414	0414 FED-RESTR-THRU MI	34,863,372
0417	0417 FED-RESTR-THRU OTH ISD/SC	-
0511	0511 TUITION FROM OTHER PUBLIC S	3,084,701
0512	0512 TRANSPORT PMNTS FR OTH PU	28,068,105
0519	0519 OTH DISTRI RCVD FR OTH PU	1,857,373
0552	0552 REFUND OF PRIOR YEAR EXPE	-
0611	0611 FUND MOD-FR FUND 11 GEN	231,449
0621	0621 FUND MOD-FR FUND 21 SE CE	264,587
0622	0622 FUND MOD-FR FUND 22 SPEC ED	32,649,265
0623	0623 FUND MOD-FR FUND 23 ENHANCE	283,918
0627	0627 FUND MOD-FR FUND 27 COOP	-
	TOTAL REVENUE	**314,898,490**

BE IT FURTHER RESOLVED, That $310,188,696 of the total available to appropriate in the Special Education Fund are hereby appropriated in the amounts for the purposes set forth below:

	EXPENSES	
122	122 SPECIAL EDUCATION	37,869,267
212	212 GUIDANCE SERVICES	167,594
213	213 HEALTH SERVICES	9,266,004
214	214 PSYCHOLOGICAL SERVICES	1,235,513
215	215 SPEECH PATHOLOGY/AUDIOLOG	7,019,919
216	216 SOCIAL WORK SERVICES	3,529,273
217	217 VISUAL AID SERVICES	609,485
218	218 TEACHER CONSULTANT	4,630,417
219	219 OTHER PUPIL SUPPORT SERVIC	2,342,546
221	221 IMPROVEMENT OF INSTRUCTION	3,197,296
226	226 SUPERVIS/DIR OF INSTRUCT S	7,900,105
229	229 OTHER INSTRUCTIONAL STAFF	261,553
231	231 BOARD OF EDUCATION	63,500
241	241 OFFICE OF THE PRINCIPAL	291,881
252	252 FISCAL SERVICES	1,225,084
259	259 OTHER BUSINESS SERVICES	126,071
261	261 OPERATING BUILDING SERVICE	4,301,038
266	266 SECURITY SERVICES	187,326
271	271 PUPIL TRANSPORTATION SERVI	28,409,166
281	281 PLAN RESEARCH DEVELOP & EV	378,477
283	283 STAFF/PERSONNEL SERVICES	795,809
284	284 SUPPORT SERVICES TECHNOLOG	1,015,588
289	289 OTHER CENTRAL SERVICES	-
299	299 OTHER SUPPORT SERVICES	168,500
331	331 COMMUNITY ACTIVITIES	4,000
391	391 OTHER COMMUNITY SERVICES	-
411	411 PAYMNTS TO OTH P S IN MICH	154,419,080
441	441 PAYMENTS TO OTH GOVT ENTIT	162,508
445	445 PAYMENTS TO NOT FOR PROFIT	1,961,751
511	511 DEBT SERVS-LONG TERM-PRINC	404,569
611	611 FUND MODIFICATIONS	1,603,924
621	621 FUND MOD-TO FUND 21 SE CEN	32,649,265
622	622 FUND MOD-TO FD 22 SE	264,587
626	626 FUND MODIFICATIONS	3,591,600
627	627 FUND MODIFICATIONS	136,000
642	642 FUND MOD-TO FUND 42 SE CAP	-
	TOTAL EXPENSES	**310,188,696**

RESOLUTION: Special Education Appropriations 2026-27

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

BE IT FURTHER RESOLVED, That the Assistant Superintendent - Administrative Services is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the School Board and in keeping with the 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, transfers of appropriations

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

NOTE: Tax levy for Special Education for 2026 is proposed to be 3.4470 mills.

This millage will be levied on all properties.

KP/kg

6/8/2026

Attachment: Special Education Fund Three Year Trend Analysis

Three Year Trend Analysis
SPECIAL EDUCATION CENTER PROGRAMS FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	199,360	373,661	174,265	-53.36%
State sources	37,824,349	35,650,156	34,484,519	-3.27%
Federal sources	1,603,801	1,602,865	1,604,633	0.11%
Interdistrict	(167,585)	-	3,084,701	-
Total revenues	39,459,925	37,626,682	39,348,118	4.58%
Expenditures:				
Instruction:				
Student instruc & added needs	36,555,975	36,786,838	37,869,267	2.94%
Supporting services:				-
Pupil services	21,001,311	21,458,027	22,182,602	3.38%
Instructional staff	5,127,217	6,150,686	6,546,307	6.43%
General administration	-	-	-	-
School administration	192,181	190,017	195,480	2.88%
Business services	2,790	2,960	3,400	14.86%
Operation and maintenance	4,306,787	4,298,176	4,358,075	1.39%
Transportation services	157,671	198,705	153,474	-22.76%
Central services	50,819	49,339	51,450	4.28%
Other services	143,622	167,450	168,500	0.63%
Community services	-	1,000	-	-
Interdistrict transactions	18,408	50,322	18,408	-63.42%
Capital outlay	-	-	-	-
Debt service	-	-	-	-
Total expenditures	67,556,781	69,353,520	71,546,963	3.16%
Revenue over (under) expenditures	(28,096,856)	(31,726,838)	(32,198,845)	1.49%
Other financing sources (uses)				
Transfer in	30,124,265	31,562,772	33,164,632	5.08%
Transfer out	(478,448)	(939,127)	(965,787)	2.84%
Total other financing uses	29,645,817	30,623,645	32,198,845	5.14%
Net change in fund balances	**1,548,961**	**(1,103,193)**	-	
Ending Year Fund Balance	1,548,961	445,768	445,768	0.00%

Three Year Trend Analysis
SPECIAL EDUCATION FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	132,844,633	140,202,996	145,105,598	3.50%
State sources	29,807,558	29,294,389	33,831,338	15.49%
Federal sources	32,904,873	34,256,784	33,258,739	-2.91%
Interdistrict	24,162,265	29,842,648	29,925,478	0.28%
Total revenues	219,719,329	233,596,817	242,121,153	3.65%
Expenditures:				
Instruction:				
Student instruc & added needs	95,695	191,890	-	-
Supporting services:				-
Pupil services	7,026,712	7,292,594	6,618,149	-9.25%
Instructional staff	4,393,817	4,453,135	4,812,647	8.07%
General administration	77,838	47,700	63,500	33.12%
School administration	91,563	93,085	96,401	3.56%
Business services	1,301,627	1,290,259	1,347,755	4.46%
Operation and maintenance	14,033	75,504	130,289	72.56%
Transportation services	22,741,943	27,684,913	28,255,692	2.06%
Central services	2,372,839	3,576,902	2,138,424	-40.22%
Other services	-	-	-	-
Community services	1,173	4,000	4,000	0.00%
Interdistrict transactions	143,454,440	148,003,691	156,524,931	5.76%
Capital outlay	207,270	683,843	404,569	-40.84%
Debt service	-	-	-	-
Total expenditures	181,778,950	193,397,516	200,396,357	3.62%
Revenue over (under) expenditures	37,940,379	40,199,301	41,724,796	3.79%
Other financing sources (uses)				
Sale of Capital Assets	-	-	-	-
Other financing sources	410,476	2,019,455	-	-
Transfer in	253,448	260,827	264,587	1.44%
Transfer out	(34,662,822)	(47,974,683)	(37,279,589)	-22.29%
Total other financing uses	(33,998,898)	(45,694,401)	(37,015,002)	-18.99%
Net change in fund balances	**3,941,481**	**(5,495,100)**	**4,709,794**	
Ending Year Fund Balance	21,944,925	16,449,825	21,159,619	28.63%

SPECIAL EDUCATION FUND BALANCE

7/1/26 Beginning Balance		$	16,895,593
2026-27 Revenue	+		314,898,490
Total Available		$	331,794,083
2026-27 Expenditures	-	$	310,188,696
Estimated 6/30/27 Balance		$	21,605,387

Note: The Special Education tax levy for 2026 is proposed to be 3.4470 mills. This millage will be levied on all properties. Out of the 3.4470 mills, there will be a 0.10 mill "set-aside" to Special Education Capital Projects Fund.

	3.3470 mills	- SE Operations
	0.1000 mills	- SE Cap Project
TOTAL	3.4470 mills	

Fund Balance History

June 30, 2022	$	16,403,358	(actual)
June 30, 2023	$	14,574,998	(actual)
June 30, 2024	$	18,003,444	(actual)
June 30, 2025	$	23,493,886	(actual)
June 30, 2026	$	16,895,593	(Estimated)
June 30, 2027	$	21,605,387	(Estimated

KP/kg
6/8/2026