2026-27

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

RESOLVED, That this resolution shall be the CAREER TECHNICAL 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 Career Technical Education Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

	REVENUE	
111	0111 PROPERTY TAX LEVY	31,570,990
119	0119 PENALTY/INTEREST DELQ TAX	46,600
128	0128 REVENUE IN LIEU OF TAXES	42,700
131	0131 TUITION	177,372
151	0151 EARNINGS ON INVEST & DEPO	1,038,000
172	0172 MERCHANDISE SALES	174,950
179	0179 OTH SCH ACT REV	2,000
191	0191 RENTALS	8,300
192	0192 PRIVATE CONTRIBUTIONS	2,000
199	0199 MISCELLANEOUS LOCAL REVEN	197,785
311	0311 STATE-UNRESTRICTED	144
312	0312 STATE-RESTRICTED	5,338,484
321	0321 STATE-PMTS IN LIEU OF TAX	399,369
414	0414 FED-RESTR-THRU MI	1,545,936
415	0415 FED-RESTR-THRU OTH GOVT	-
511	0511 TUITION FROM OTHER PUBLIC S	136,500
518	0518 COMP RCD IN PMNT OF SER T	34,079
519	0519 OTH DISTRI RCVD FR OTH PU	-
593	0593 PROCEEDS FR SALE CAPITAL	15,000
611	0611 FUND MOD-FR FUND 11 GEN	818,400
621	0621 FUND MOD-FR FUND 21 SE CE	701,200
622	0622 FUND MOD-FR FUND 22	2,890,400
628	0628 FUND MOD-FR FUND 28 COOP	156,500
	TOTAL REVENUE	**45,296,709**

BE IT FURTHER RESOLVED, That $46,833,627 of the total available to appropriate in the Career Technical Education Fund are hereby appropriated in the amounts for the purposes set forth below:

	EXPENSES	
127	127 VOCATIONAL EDUCATION	16,107,356
212	212 GUIDANCE SERVICES	890,219
213	213 HEALTH SERVICES	121,717
216	216 SOCIAL WORK SERVICES	166,449
218	218 TEACHER CONSULTANT	354,084
219	219 OTHER PUPIL SUPPORT SERVIC	67,018
221	221 IMPROVEMENT OF INSTRUCTION	2,521,366
225	225 TECHNOLOGY ASSISTED INSTRU	41,373
226	226 SUPERVIS/DIR OF INSTRUCT S	702,016
227	227 ACADEMIC STUDENT ASSESSMENT	107,663
229	229 OTHER INSTRUCTIONAL STAFF	-
231	231 BOARD OF EDUCATION	58,000
232	232 EXECUTIVE ADMINISTRATION	-
241	241 OFFICE OF THE PRINCIPAL	1,669,620
252	252 FISCAL SERVICES	700,342
257	257 INTERNAL SERVICES	75,683
259	259 OTHER BUSINESS SERVICES	84,964
261	261 OPERATING BUILDING SERVICE	7,217,017
266	266 SECURITY SERVICES	544,894
271	271 PUPIL TRANSPORTATION SERVI	42,250
282	282 COMMUNICATION SERVICES	75,500
283	283 STAFF/PERSONNEL SERVICES	316,701
284	284 SUPPORT SERVICES TECHNOLOG	5,863,140
289	289 OTHER CENTRAL SERVICES	-
411	411 PAYMNTS TO OTH P S IN MICH	249,025
445	445 PAYMENTS TO NOT FOR PROFIT	-
511	511 DEBT SERVS-LONG TERM-PRINC	196,908
611	611 FUND MODIFICATIONS	3,374,322
627	627 FUND MODIFICATIONS	136,000
628	628 TRANSFER TO COOP-NTH	150,000
646	641 FUND MOD-TO FUND 41 GEN CA	5,000,000
	TOTAL EXPENSES	**46,833,627**

RESOLUTION: Career Technical 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 Career Technical Education for 2026 is proposed to be 0.9204 mills.

This millage will be levied on all properties.

KP/kg

6/8/2026

Attachment: Career Technical Education Fund Three Year Trend Analysis

Three Year Trend Analysis

CAREER TECHNICAL EDUCATION FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	30,819,221	32,144,010	33,260,697	3.47%
State sources	7,479,519	6,465,538	5,737,997	-11.25%
Federal sources	1,401,589	1,583,644	1,545,936	-2.38%
Interdistrict	193,933	214,435	170,579	-20.45%
Total revenues	39,894,262	40,407,627	40,715,209	0.76%
Expenditures:				
Instruction:				
Student instruc & added needs	16,021,632	16,663,117	16,107,356	-3.34%
Adult continuing ed	-	-	-	-
Supporting services:				
Pupil services	1,730,026	1,575,849	1,599,487	1.50%
Instructional staff	3,045,825	3,389,917	3,372,418	-0.52%
General administration	47,598	42,000	58,000	38.10%
School administration	1,556,505	1,546,020	1,669,620	7.99%
Business services	693,619	792,639	860,989	8.62%
Operation and maintenance	5,569,330	6,858,171	7,761,911	13.18%
Transportation services	95,103	203,422	42,250	-79.23%
Central services	5,804,624	6,640,374	6,255,341	-5.80%
Other services	-	-	-	-
Community services	-	-	-	-
Interdistrict transactions	254,498	245,000	249,025	1.64%
Capital outlay	545,649	254,863	-	-
Debt service	414,289	352,757	196,908	-44.18%
Total expenditures	35,778,698	38,564,129	38,173,305	-1.01%
Revenue over (under) expenditures	4,115,564	1,843,498	2,541,904	37.88%
Other financing sources (uses)				
Sale of capital assets	16,711	15,000	15,000	0.00%
Other financing sources	563,330	176,089	-	-
Prior period adjustment	-	-	-	-
Transfer in	3,469,734	4,322,900	4,566,500	5.64%
Transfer out	(4,051,713)	(13,661,237)	(8,660,322)	-36.61%
Total other financing uses	(1,938)	(9,147,248)	(4,078,822)	-55.41%
Net change in fund balances	**4,113,626**	**(7,303,750)**	**(1,536,918)**	
Ending Year Fund Balance	25,306,980	18,003,230	16,466,312	-8.54%

CAREER TECHNICAL EDUCATION FUND BALANCE

7/1/26 Beginning Balance		$	18,003,230
2026-27 Revenue	+		45,296,709
Total Available		$	63,299,939
2026-27 Expenditures	-	$	46,833,627
Estimated 6/30/27 Balance		$	16,466,312

Note: The Career Technical Education tax levy for 2026 is proposed to be 0.9204 mills. This millage will be levied on all properties. Out of the 0.9204 mills, there will be a 0.10 mill "set-aside" to Career Technical Education Capital Projects Fund.

	0.8204 mills	- CTE Operations
	0.1000 mills	- CTE Cap Projects
TOTAL	0.9204 mills	

Fund Balance History

June 30, 2022	$	14,120,401	(actual)
June 30, 2023	$	15,909,510	(actual)
June 30, 2024	$	21,193,354	(actual)
June 30, 2025	$	25,306,980	(actual)
June 30, 2026	$	18,003,230	(Estimated)
June 30, 2027	$	16,466,312	(Estimated)

KP/kg
6/8/2026