2026-27

COMMUNITY SERVICE BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT

RESOLVED, That this resolution shall be the COMMUNITY SERVICE 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 Community Service Fund of the Kent Intermediate School District for fiscal year 2026-27 are as follows:

	REVENUE	
111	0111 PROPERTY TAX LEVY	32,285,230
119	0119 PENALTY/INTEREST DELQ TAX	47,630
128	0128 REVENUE IN LIEU OF TAXES	224,980
199	0199 MISCELLANEOUS LOCAL REVEN	16,270
312	0312 STATE-RESTRICTED	404,200
321	0321 STATE-PMTS IN LIEU OF TAX	-
	TOTAL REVENUE	**32,978,310**

BE IT FURTHER RESOLVED, That $32,978,310 of the total available to appropriate in the Community Service Funt are hereby appropirated in the amounts and for the purposes set forth below:

	EXPENSES	
259	259 OTHER BUSINESS SERVICES	17,593
411	411 PAYMNTS TO OTH P S IN MICH	32,676,799
621	621 FUND MOD-TO FUND 21 SE CEN	283,918
	TOTAL EXPENSES	**32,978,310**

RESOLUTION: Community Service 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 Community Service for 2026 is proposed to be 0.8401 mills.

This millage will be levied on all properties.

KP/kg

6/8/2026

Attachment: Community Service Fund Three Year Trend Analysis

Three Year Trend Analysis
COMMUNITY SERVICE FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	29,569,786	31,100,418	32,574,110	4.74%
State sources	393,543	392,793	404,200	2.90%
Total revenues	29,963,329	31,493,211	32,978,310	4.72%
Expenditures:				
Supporting services:				
Business services	16,657	17,081	17,593	3.00%
Interdistrict transactions	29,686,319	31,204,982	32,676,799	4.72%
Total expenditures	29,702,976	31,222,063	32,694,392	4.72%
Revenue over (under) expenditures	260,353	271,148	283,918	4.71%
Other financing sources (uses)				
Transfer in	-	-	-	-
Transfer out	(260,353)	(271,148)	(283,918)	4.71%
Total other financing uses	(260,353)	(271,148)	(283,918)	4.71%
Net change in fund balances	-	-	-	
Ending Year Fund Balance	-	-	-	-

COMMINITY SERVICE FUND BALANCE

7/1/26 Beginning Balance		-
2026-27 Revenue	+	32,978,310
Total Available	$	32,978,310
2026-27 Expenditures	-	32,978,310
Estimated 6/30/27 Balance	$	-

Note: Calculations for 2026-27 assume a millage rate of 0.8401 mills for the community service fund.

Fund Balance History

June 30, 2022	$	-	(actual)
June 30, 2023	$	-	(actual)
June 30, 2024	$	-	(actual)
June 30, 2025	$	-	(actual)
June 30, 2026	$	-	(Estimated)
June 30, 2027	$	-	(Estimated)

KP/kg
6/8/2026