
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: Initial Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 9-14-2026

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 9-21-26

RECOMMENDATION:

Approve the distribution of \$25 million to our local districts based on the payout formula authorized by the Kent County Superintendents' Association, Public School Academies, and the Parent Advisory Committee for Special Education.

BACKGROUND:

In order to assist our local districts with cash flow, we have determined we can pay a portion of the Act 18 funds in September. We request authorization from the Kent ISD Board to pay up to \$25 million in September. Due to the increase in overall funding the last several years, we are increasing the September payout from \$20 million to \$25 million.

As you know, districts do not receive any State Aid payments until October 20th each year and this time of the year is always very tight in covering their payroll, accounts payable, etc.

We will be requesting the balance of the fall Act 18 payment to be authorized at the October 19, 2026 Board meeting. The reason we are not paying all of it in September is that we have not received our full summer tax collection from the taxing units and current information needed to make the entire October payment is not available at this time.

KP/kg

Attachment