

2025-26**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 fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received 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	
0111 0111 PROPERTY TAX LEVY	30,209,900
0119 0119 PENALTY/INTEREST DELQ TAX	46,600
0128 0128 REVENUE IN LIEU OF TAXES	50,500
0131 0131 TUITION	170,000
0151 0151 EARNINGS ON INVEST & DEPO	1,142,500
0172 0172 MERCHANDISE SALES	168,250
0191 0191 RENTALS	(2,373)
0192 0192 PRIVATE CONTRIBUTIONS	1,750
0194 0194 ROOM RENTALS	41,578
0199 0199 MISCELLANEOUS LOCAL REVENUE	154,420
0311 0311 STATE-UNRESTRICTED	174
0312 0312 STATE-RESTRICTED	6,268,454
0321 0321 STATE-PMTS IN LIEU OF TAX	481,216
0414 0414 FED-RESTR-THRU MI	1,531,144
0415 0415 FED-RESTR-THRU OTH GOVT	-
0511 0511 TUITION FROM OTHER PUBLIC S	138,900
0518 0518 COMP RCD IN PMNT OF SER T	31,187
0519 0519 OTH DISTRI RCVD FR OTH PU	-
0593 0593 PROCEEDS FR SALE CAPITAL	15,869
0594 0594 OTH FIN SOURCES-LEASES	108,045
0597 0597 OTH FIN SOURCES-SBITA'S	-
0611 0611 FUND MOD-FR FUND 11 GEN	750,000
0621 0621 FUND MOD-FR FUND 21 SE CE	241,000
0622 0622 FUND MOD-FR FUND 22	2,555,500
0628 0628 FUND MOD-FR FUND 28 COOP	135,700
TOTAL REVENUE	44,240,314

BE IT FURTHER RESOLVED, That \$46,745,812 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

119	119 SUMMER SCHOOL	-
127	127 VOCATIONAL EDUCATION	15,473,665
135	135 OCCUPA TRAIN/UPGRADING RET	-
212	212 GUIDANCE SERVICES	1,081,920
213	213 HEALTH SERVICES	92,175
216	216 SOCIAL WORK SERVICES	109,777
218	218 TEACHER CONSULTANT	474,515
219	219 OTHER PUPIL SUPPORT SERVIC	66,359
221	221 IMPROVEMENT OF INSTRUCTION	2,499,328
225	225 TECHNOLOGY ASSISTED INSTRU	35,500
226	226 SUPERVIS/DIR OF INSTRUCT S	850,243
227	227 ACADEMIC STUDENT ASSESSMENT	70,000
229	229 OTHER INSTRUCTIONAL STAFF	-
231	231 BOARD OF EDUCATION	58,000
232	232 EXECUTIVE ADMINISTRATION	-
241	241 OFFICE OF THE PRINCIPAL	1,618,000
252	252 FISCAL SERVICES	690,907
257	257 INTERNAL SERVICES	93,580
259	259 OTHER BUSINESS SERVICES	61,401
261	261 OPERATING BUILDING SERVICE	7,645,435
266	266 SECURITY SERVICES	364,239
271	271 PUPIL TRANSPORTATION SERVI	94,001
281	281 PLAN RESEARCH DEVELOP & EV	-
282	282 COMMUNICATION SERVICES	74,443
283	283 STAFF/PERSONNEL SERVICES	305,589
284	284 SUPPORT SERVICES TECHNOLOG	5,970,949
285	285 PUPIL ACCOUNTING	-
289	289 OTHER CENTRAL SERVICES	-
299	299 OTHER SUPPORT SERVICES	-
411	411 PAYMNTS TO OTH P S IN MICH	244,750
441	441 PAYMENTS TO OTH GOVT ENTIT	-
445	445 PAYMENTS TO NOT FOR PROFIT	-
452	452 SITE IMPROVEMENT SERVICES	-
453	453 ARCHITECTURAL & ENGINEER S	-
455	455 BLDG ACQUIS & CONSTRUCT SE	25,000
456	456 BUILDING IMPROVEMENT SERVI	-
459	459 OTH FACIL ACQUIS & CONSTR	-
511	511 DEBT SERVS-LONG TERM-PRINC	300,100
611	611 FUND MODIFICATIONS	3,180,394

627	627 FUND MODIFICATIONS	119,000
628	628 TRANSFER TO COOP-NTH	300,000
641	641 FUND MOD-TO FUND 41 GEN CA	-
646	641 FUND MOD-TO FUND 41 GEN CA	10,060,000
TOTAL EXPENSES		51,959,270

RESOLUTION: Career Technical Education Appropriations 2025-26

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board 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 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, 2025.

BE IT FURTHER RESOLVED, That, for purposes of meeting emergency needs of the school district, transfers 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 2025 is proposed to be 0.9310 mills.

This millage will be levied on all properties.

KP/kg

6/9/2025

Attachment: Career Technical Education Fund Three Year Trend Analysis

Three Year Trend Analysis
CAREER TECHNICAL EDUCATION FUND

Year ending:	2023-24	2024-25	2025-26	
	Actual	Jun Amend	Original	% chg
Revenue:				
Local sources	29,032,264	30,672,536	31,983,125	4.27%
State sources	6,768,328	7,530,447	6,749,844	-10.37%
Federal sources	2,005,966	1,462,946	1,531,144	4.66%
Interdistrict	196,836	193,932	170,087	-12.30%
Total revenues	38,003,394	39,859,861	40,434,200	1.44%
Expenditures:				
Instruction:				
Student instruc & added needs	15,066,772	16,120,496	15,473,665	-4.01%
Adult continuing ed	-	-	-	-
Supporting services:				
Pupil services	1,726,345	1,752,020	1,824,746	4.15%
Instructional staff	2,405,875	3,106,647	3,455,071	11.22%
General administration	57,324	52,000	58,000	11.54%
School administration	1,621,271	1,575,803	1,618,000	2.68%
Business services	490,590	673,080	845,888	25.67%
Operation and maintenance	5,398,730	5,771,120	8,009,674	38.79%
Transportation services	129,229	96,671	94,001	-2.76%
Central services	5,430,209	5,966,850	6,350,981	6.44%
Other services	3,631	-	-	-
Community services	-	-	-	-
Interdistrict transactions	355,064	254,500	244,750	-3.83%
Capital outlay	308,346	572,999	25,000	-95.64%
Debt service	374,137	414,289	300,100	-27.56%
Total expenditures	33,367,523	36,356,475	38,299,876	5.35%
Revenue over (under) expenditures	4,635,871	3,503,386	2,134,324	-39.08%
Other financing sources (uses)				
Sale of capital assets	20,763	16,710	15,869	-5.03%
Other financing sources	267,751	563,330	108,045	-80.82%
Prior period adjustment	-	-	-	-
Transfer in	3,514,242	3,534,100	3,682,200	4.19%
Transfer out	(3,154,843)	(4,145,370)	(13,659,394)	229.51%
Total other financing uses	647,913	(31,230)	(9,853,280)	31450.69%
Net change in fund balances	5,283,784	3,472,156	(7,718,956)	
Ending Year Fund Balance	21,193,354	24,665,510	16,946,554	-31.29%

CAREER TECHNICAL EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	24,665,510
2025-26 Revenue	+	<u>44,240,314</u>
Total Available	\$	68,905,824
2025-26 Expenditures	-	<u>51,959,270</u>
Estimated 6/30/26 Balance	\$	<u><u>16,946,554</u></u>

Note: The Career Technical Education tax levy for 2025 is proposed to be 0.9310 mills. This millage will be levied on all properties. Out of the 0.9310 mills, there will be a 0.10 mill "set-aside" to Career Technical Education Capital Projects Fund.

	0.8310 mills - CTE Operations
	<u>0.1000 mills - CTE Cap Projects</u>
TOTAL	0.9310 mills

Fund Balance History

June 30, 2020	\$	10,414,752	(actual)
June 30, 2021	\$	11,000,547	(actual)
June 30, 2022	\$	12,847,739	(actual)
June 30, 2023	\$	24,665,510	(actual)
June 30, 2024	\$	16,946,554	(Estimated)

KP/kg
6/9/2025