
BOARD AGENDA ITEM

Information/Discussion _____
Future Action _____
Action X

Item: Final Payment of Act 18 Special Education Funds

Submitted by: Kevin Philipps

Date: 3-31-2026

Recommended by: Kevin Philipps *KP*

Board Meeting Date: 4-20-2026

RECOMMENDATION:

Approve the distribution of \$20,820,546 to our local districts based on the payout formula authorized by the Kent Intermediate Superintendent’s Association, Public School Academies, and the Parent Advisory Committee for Special Education.

BACKGROUND:

April is the time of the year when we send the third and final payment to the local districts for Act 18. The first and second payments were made in September and October, respectively. As we have done in previous years, the September and October payments equal 75% of the total and the April payment represents the remaining 25%.

The attached worksheet shows the calculations used to determine the Final Payout of the Special Education millage for 2025-26. The amount to be distributed totals \$19,320,546.

We are also distributing an additional \$1,500,000 to LEA’s to offset the loss of state itinerant funding. This offset of state itinerant funding will be reduced by \$500,000 per year for the next 2 years until the offset reaches \$0.

The amount allocated to Kent ISD Center Programs for April 2026 is \$7,589,471, making the total Act 18 allocation \$28,410,017.

KP/kg

Attachment

	Actual	Actual	
	24-25	25-26	
Increase			5.30%
Base All Spec Ed Programs	108,562,992	114,316,831	
Itinerant Off Ramp*	2,000,000	1,500,000	
All Special Ed Programs	<u>110,562,992</u>	<u>115,816,831</u>	

			24-25 and 25-26
			Difference
Center Programs	28,829,899	30,357,884	1,527,985
Autism Classroom Prgms	11,078,368	14,948,026	3,869,658
Itinerant Off Ramp	2,000,000	1,500,000	(500,000)
Local Programs	68,654,725	69,010,921	356,196
All Special Ed Programs	<u>110,562,992</u>	<u>115,816,831</u>	<u>5,253,839</u>

		Cumulative
		Percent**
Sept-25 Actual	20,000,000	17.50%
Oct-25 Actual	65,737,623	75.00%
April-26 Actual	<u>30,079,208</u>	100.00%
	<u>115,816,831</u>	

Vend #	School District	C	D	E	F	G	H	I	K
		From Center Distribution	From Autism Distribution	From Local Distribution	Sum (C : E)	100% Col F		Sum (G-H)	Col I or Col O (see * note)
		Estimated 25-26 Distribution ~Center Programs	Estimated 25-26 Distribution ~Autism Classrm Pgms	Estimated 25-26 Distribution ~Local Programs	Estimated 25-26 Distribution All Programs	Cumulative Payment as of Final 25-26 100.00%	Previous Payments 2025-26	Proposed Final 25-26 Payment	Actual Final 25-26 Payment
2364	Byron Center		114,532	2,815,411	2,929,942	2,929,942	2,227,742	702,200	702,200
2452	Caledonia		1,123,100	3,053,496	4,176,596	4,176,596	3,101,819	1,074,777	1,074,777
2727	Cedar Springs		569,785	2,008,817	2,578,602	2,578,602	2,073,842	504,760	504,760
3375	Comstock Park		1,287,617	1,287,617	1,287,617	1,287,617	1,009,908	277,709	277,709
4781	East Grand Rapids		148,382	1,708,583	1,856,964	1,856,964	1,459,096	397,868	397,868
5725	Forest Hills		1,088,038	5,330,871	6,418,910	6,418,910	4,783,787	1,635,123	1,635,123
6390	Godfrey-Lee		159,714	1,215,446	1,375,159	1,375,159	1,110,968	264,191	264,191
6411	Godwin Heights		968,828	1,556,482	2,525,310	2,525,310	1,781,323	743,987	743,987
6710	Grand Rapids		3,941,790	10,825,368	14,767,158	14,767,158	10,891,522	3,875,636	3,875,636
6859	Grandville		819,044	3,612,988	4,432,032	4,432,032	3,434,297	997,735	997,735
8791	Kelloggsville		227,358	1,772,007	1,999,365	1,999,365	1,494,838	504,527	504,527
8862	Kenowa Hills		771,080	2,002,174	2,773,253	2,773,253	2,097,496	675,757	675,757
8900	Kent City			906,543	906,543	906,543	699,756	206,787	206,787
9056	Kentwood		3,643,624	7,618,067	11,261,691	11,261,691	7,484,775	3,776,916	3,776,916
9785	Lowell			2,169,575	2,169,575	2,169,575	1,683,480	486,095	486,095
12386	Northview		49,143	2,181,134	2,230,277	2,230,277	1,693,079	537,198	537,198
14162	Rockford		621,295	4,500,048	5,121,343	5,121,343	3,937,330	1,184,013	1,184,013
15341	Sparta		144,567	1,593,633	1,738,200	1,738,200	1,367,037	371,163	371,163
16070	Thornapple Kellogg		332,453	1,998,836	2,331,290	2,331,290	1,819,610	511,680	511,680
17911	Wyoming		225,293	3,033,745	3,259,038	3,259,038	2,487,151	771,887	771,887
49541	Byron Center Charter			140,228	140,228	140,228	106,635	33,593	-
21979	Chandler Woods			504,105	504,105	504,105	254,632	249,473	-
2515	Covenant House Acad.			171,004	171,004	171,004	124,379	46,625	-
36222	Creative Technology			202,567	202,567	202,567	156,968	45,599	-
18892	Cross Creek			556,223	556,223	556,223	410,863	145,360	-
7261	Excel Charter			588,770	588,770	588,770	443,416	145,354	-
4580	Gerald Dawkins Academy			144,186	144,186	144,186	87,558	56,628	-
6503	GR Child's Discovery			192,552	192,552	192,552	104,559	87,993	-
2719	Grand River Prep			491,471	491,471	491,471	213,057	278,414	-
5315	Grave Montessori			19,604	19,604	19,604	-	19,604	-
2030	Hope Acad of W MI			248,908	248,908	248,908	125,362	123,546	-
30234	Knapp			314,607	314,607	314,607	247,640	66,967	-
10268	Lighthouse Academy			346,642	346,642	346,642	296,216	50,426	-
11084	New Branches			242,101	242,101	242,101	218,765	23,336	-
2324	NexTech			121,584	121,584	121,584	90,631	30,953	-
4406	PrepNet Virtual Academy			92,761	92,761	92,761	67,321	25,440	-
34921	Ridge Park			460,826	460,826	460,826	240,536	220,290	-
2205	River City Scholars			216,850	216,850	216,850	189,468	27,382	-
42796	Vanguard			577,425	577,425	577,425	268,240	309,185	-
48012	Vista			492,667	492,667	492,667	335,535	157,132	-
3711	Walker			509,223	509,223	509,223	337,176	172,047	-
1910	Wellspring Prep HS			160,169	160,169	160,169	126,799	33,370	-
31683	WMA-Environment			453,888	453,888	453,888	368,498	85,390	-
1886	West Mich Aviation			355,910	355,910	355,910	76,176	279,734	-
45532	Wm Abney Academy			215,809	215,809	215,809	179,828	35,981	-
	Center Programs	30,357,884	-	-	30,357,884	30,357,884	22,768,413	7,589,471	7,589,471
	Total	30,357,884	14,948,026	69,010,921	114,316,831	114,316,829	84,477,527	29,839,302	26,910,017
	Final 25-26 Amount	30,357,884	14,948,026	69,010,921	115,816,831			20,000,000	
					1,500,000				

* October payment is calculated at 76% of 24-25 4096
 ** This amount will be used by Kent ISD to cover the expenses of the Center Programs
 *** Payment reduced based upon overfunded for 2024-2025

	B	C	D	E	F	G
	Blended-Col	Col B + 60%	Col B + 60%	Col E * Total	Col E * Total	Col F
	E	Col B * F/R %	Col C	% of Total	Alloc	Col F
School District	Audited 25-26 Blended Enrollment	5 Yr Average F/R Lunch Eligible Students	25-26 Weighted Enrollment	% of 25-26 Wtd Enrlmt	25-26 Weighted Enrollment	25-26 Total Local Program Distribution
Byron Center	4,526.40	1,000.86	5,126.92	4.60%	69,015	69,015
Caledonia	4,997.22	938.76	5,560.47	4.99%	74,852	74,852
Cedar Springs	2,942.41	1,192.81	3,658.09	3.28%	49,243	49,243
Comstock Park	1,734.06	1,017.86	2,344.78	2.10%	31,564	31,564
East Grand Rapids	2,976.16	225.34	3,111.36	2.79%	41,883	41,883
Forest Hills	8,941.98	1,276.06	9,707.62	8.71%	130,678	130,678
Godfrey-Lee	1,514.57	1,164.63	2,213.35	1.99%	29,795	29,795
Godwin Heights	1,825.22	1,681.94	2,834.38	2.54%	38,155	38,155
Grand Rapids	13,317.24	10,659.93	19,713.20	17.69%	265,367	265,367
Grandville	5,487.35	1,819.95	6,579.32	5.90%	88,567	88,567
Kelloggsville	2,156.97	1,783.15	3,226.86	2.90%	43,438	43,438
Kenowa Hills	2,855.38	1,317.69	3,646.00	3.27%	49,080	49,080
Kent City	1,227.39	705.74	1,650.83	1.48%	22,223	22,223
Kentwood	9,677.00	6,992.74	13,872.64	12.45%	186,745	186,745
Lowell	3,415.24	892.66	3,950.84	3.55%	53,184	53,184
Northview	3,152.91	1,364.96	3,971.89	3.56%	53,467	53,467
Rockford	7,446.12	1,247.59	8,194.67	7.35%	110,312	110,312
Sparta	2,311.20	984.73	2,902.04	2.60%	39,065	39,065
Thornapple Kellogg	2,982.69	1,095.38	3,639.92	3.27%	48,998	48,998
Wyoming	3,673.79	3,084.53	5,524.51	4.96%	74,368	74,368
Total	87,161.30	40,447.29	111,429.67	100.00%	1,500,000	1,500,000

Amount to Allocate

1,500,000

1,500,000