



# Rockford Public Schools

Quality Community – Quality Schools  
*Together Building a Tradition of Excellence*

## ROCKFORD BOARD OF EDUCATION

May 12, 2025 - 5:30 PM

### Agenda

#### CALL TO ORDER

#### MOMENT OF SILENCE/PLEDGE OF ALLEGIANCE

#### APPROVAL OF AGENDA

#### RECOGNITION

1. Middle School Student of the Month
2. GYO Graduation Celebration
3. GR's Most Inspiring Principal

#### ACTION ITEMS – CONSENT AGENDA

1. Minutes from the April 21, 2025, meeting
2. Presentation of Bills in the amount of \$7,845,045.42
3. KISD Budget

#### NEW BUSINESS

1. KISD Election
2. English 11 Curriculum Purchase
3. River Valley and Adult Education Graduates
4. Rockford High School Graduates

#### OLD BUSINESS

1. Spring Policies – 2<sup>nd</sup> Reading

#### REPORTS

1. Student Representative Report
2. STEAM Update
3. Collaborative Reports
4. Committee Reports

#### RECOGNITION OF VISITORS AND HEARING OF PEOPLE PRESENT

#### SUPERINTENDENT REMARKS

#### ADJOURNMENT

#### Accommodations:

Any person with a disability who needs accommodation for participation in these meetings should contact the Superintendent's Office at 616.863.6557, at least five days in advance of the meeting.



# Rockford Public Schools

Quality Community – Quality Schools  
*Together Building a Tradition of Excellence*

## Rockford Public Schools

350 N. Main Street • Rockford, MI 49341  
Phone: 616.863.6557 • Fax: 616.866.1911

May 8, 2025

Dear Board Trustees,

As we wrap up the 2024-2025 school year, there are many celebrations for our students, staff, families and community.

One exciting component of our staff celebration continues to be the participation and successful completion of learning associated with our Rockford Public Schools Grow Your Own Grant Program.

Some annual highlights include:

- Twelve RPS teachers graduated in May from MSU with Masters' Degrees in Education fully funded by the GYO grant. (We have 48 teachers enrolled in this program. So far, 18 have completed their degrees!)
- Our first GYO Support Staff to Teacher, Mr. Seth Powell, completed his first year of successful teaching.
- We have multiple teachers who will be student teaching in the fall and will be graduating in the 25-26 school year with their first bachelor's degree and their first teaching certificate. (We have 36 staff members enrolled in this program. We anticipate our first group of graduates next year.)

Our district is grateful for the learning opportunities and capacity-building that comes from being awarded this grant. When our staff engage in further learning, our students benefit in both direct and indirect ways. We look forward to more successes and graduates in the coming months!

Please let me know if I can answer any questions regarding our GYO Program.

Thanks,

Dr. Korie Wilson-Crawford

Jeremy Karel, the principal of Valley View Elementary, has been named GR's Most Inspiring Principal for his hard work and dedication to students, staff, and the school community. Mr. Karel, an endless optimist, goes above and beyond to ensure that school is not only a safe space, but also a fun, engaging place to learn. He brings energy and joy to the school day through fun stunts like dressing up in learning themed costumes, becoming a human sundae, getting covered in Silly String, spending time in the dunk tank at the school carnival, sleeping on the roof, and even taking on the legendary Corner Bar hot dog challenge—all to inspire students and build strong connections. In addition to supporting students, Mr. Karel is deeply committed to empowering teachers by creating a collaborative environment where staff can share ideas, learn from each other, and grow together. He fosters a school culture where everyone feels valued, supported, and excited to be part of the Valley View community. Mr. Karel is a shining example of the passion and leadership our Rockford Public Schools staff bring every day, and we are proud to celebrate his well-deserved recognition.

Congratulations Mr. Karel!

# BOARD OF EDUCATION

## Meeting Minutes – Regular Meeting

### April 21, 2025

*Date & time* Monday-April 21, 2025 | 5:30 p.m.

*Location* Administration Boardroom

*Meeting called to order with a moment of silence and the Pledge of Allegiance by* President Folsom

#### In Attendance

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Board of Education: Tricia Anderson, Jarrod Folsom, Kelley Freridge, Christie Ramsey, Andrea Jacobson

Regrets: Barbara Helms, Jake Himmelspach

Administration: Dr. Steve Matthews, Mike Ramm, Allison Clements, Dr. Korie Wilson-Crawford, Jodi Nester.

#### Adoption of Agenda

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Motion to approve agenda by Kelley Freridge with support by Christie Ramsey. Motion passed unanimously.

#### Recognition

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1. MIAAA MS AD of the Year – Jennifer Domagalski – Dr. Matthews talked about the Honor Jennifer Domagalski received from the MIAAA.
2. Middle School Student of the Month – A video was played honoring the Middle School Students of the month.

#### Consent Agenda

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Motion to approve by Kelley Freridge with support by Andrea Jacobson. The motion passed unanimously.

1. Minutes from the Minutes from the March 10, 2025 Regular Meeting
2. Presentation of Bills in the Amount of \$14,017,944.04
3. Revised HS Spring Coaches
4. Tenure List
5. Certified Resignations

#### New Business

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1. Spring Policies – 1<sup>st</sup> Reading – Information Only - Assistant Superintendent of Human Resources, Korie Wilson-Crawford gave a short report of the policies being presented and let the board know this was for information only and a vote would take place next month at the May meeting.
2. Parkside and Middle School Furniture – Assistant Superintendent of Instruction Mike



Ramm asked the Board of Education to approve furniture purchases for North Rockford Middle School and the Parkside building. Parkside - Motion to approve by Kelley Freridge with support by Christie Ramsey. Motion passed unanimously. Middle School – Motion to approve by Christie Ramsey with support by Andrea Jacobson. Motion passed unanimously.

3. Strength and Conditioning Equipment – Assistant Superintendent of Business and Operations, Allison Clements, asked the board to approve new weight equipment for North Rockford Middle School. Motion to approve by Kelley Freridge with support by Tricia Anderson. Motion passed unanimously.
4. Security Technology – Assistant Superintendent of Business and Operations, Allison Clements, presented a proposal to the board for a new Security Technology Contract and materials. Our current contract expires this summer. Motion to approve by Andrea Jacobson with support by Tricia Anderson. Motion passed unanimously.
5. Staff Appreciation Resolution – Dr. Matthews presented a Staff Appreciation resolution to the Board for Approval. Motion to approve by Tricia Anderson with support by Christie Ramsey. Motion passed unanimously.
6. 2025 KIASB Board of Directors Ballot – Dr. Matthews presented the ballot from the KIASB to the Board for approval. Motion to approve by Christie Ramsey with support by Andrea Jacobson. Motion passed unanimously.

## Old Business

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None

## Reports

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1. Student Representative Report – RPS Student Representative to the Board gave a presentation to the board highlighting different groups and teams and talked about upcoming events. Graduation is right around the corner.
2. Bus Inspection Report – Director of Transportation, Matt Puett presented the results of our recent bus inspection report highlighting the results of a green tag inspection. Our staff is doing an amazing job!
3. Collaborative Reports  
  
Elementary level – Lakes Elementary Principal, Matt Zokoe talked about assessments and work that the important work the staff have been doing with the students. He also talked about kindergarten screening.  
  
Secondary Level – North Rockford Middle School Principal, Lissa Weidenfeller also discussed assessments being done at the secondary level. She also talked about sixth grade camp and how successful it is.
4. Committee Reports
  - Human Resources – ESTA and Retirement Luncheon are things the HR Committee are working on.

- Policy - has been covered in meeting. Very ESTA heavy. International Travel will now be presented to the board. Also, much discussion on smart snacks.
- Building and Site – Many covered in meeting. Future playground equipment for Parkside will have some age-appropriate equipment for early childhood and some fencing surrounding the playground.
- Curriculum – The committee talked about the Outdoor learning environment. They are working on bringing the zoo experience to more students. They also discussed College Credits.

### Recognition of Visitors & Hearing of People Present – Public Comment

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Audience Participation. No action taken.

### Superintendent Remarks

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Dr. Matthews spoke about the Parkside reunion and willingness to help with the event where possible. Staff Appreciation is in May before the board meeting. Dr. Matthews appreciates the work our staff do on a daily basis and the care and kindness our show our students.

### Adjournment

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President Folsom adjourned the meeting at 6:49 p.m.

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Recording Secretary

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Secretary, Board of Education

# BOARD REPORT ON DISBURSEMENTS

DATE: 4/14/2025 5/5/2025

## PAYROLL

|                          |    |              |
|--------------------------|----|--------------|
| GENERAL FUND NET PAYROLL | 22 | 1,354,777.87 |
| FOOD SERVICE             | 22 | 28,476.30    |
| ATHLETIC FUND            | 22 | 7,151.39     |
| TOTAL ALL FUNDS          | 22 | 1,390,405.56 |

|                                  |    |              |
|----------------------------------|----|--------------|
| ALL FUNDS:                       |    |              |
| FEDERAL TAX                      | \$ | 147,692.57   |
| SOCIAL SECURITY TAX-MEDICARE TAX | \$ | 308,129.26   |
| STATE TAX                        | \$ | 70,004.80    |
| TOTAL                            | \$ | 525,826.63   |
|                                  | \$ | 1,916,232.19 |

|   |    |              |
|---|----|--------------|
| BLUE CROSS INSURANCE                        | \$ |              |
| BLUE CROSS BLUE SHIELD DENTAL               | \$ | 74,911.33    |
| MESSA (VSP/MED/ LIFE)                       | \$ | 858,090.60   |
| NATIONAL INSURANCE SVCS (L TERM DISABILITY) | \$ | 12,268.96    |
| RETIREMENT PAYROLL                          | \$ | 2,392,653.76 |
|   | \$ | 3,337,924.65 |

|  |    |            |
|--|----|------------|
| UTILITIES:                               |    |            |
| DTE ENERGY                               |    | 29,054.42  |
| CONSUMERS ENERGY                         | \$ | 120,765.14 |
| BP ENERGY (FORMERLY EDF ENERGY) BULK FUE | \$ | 44,649.19  |
|  | \$ | 194,468.75 |
| BAL ON GEN FUND CREDIT CARD #            | \$ | 0.00       |
| KENT ISD TRANSPORTATION                  |    | 113,454.61 |
| KENT INTERMEDIATE SCHOOL DIST            |    | 97,926.69  |
|  | \$ | 211,381.30 |

|                               |    |              |
|-------------------------------|----|--------------|
| TOTAL OF ABOVE                | \$ | 5,660,006.89 |
| BALANCE OF TOTAL GENERAL FUND |    | 304,846.65   |
| SINKING FUND REG CKS          |    | 0.00         |
| SINKING FUND ACH CKS          |    | 0.00         |
| SINKING FUND CREDIT CARD      |    | 0.00         |
| 2023 BOND REG CKS             |    | 1,531,446.51 |
| 2023 BOND ACH CKS             |    | 0.00         |
| 2023 BOND CREDIT CARD         |    | 17,287.93    |
| GENERAL FUND ACH CKS          |    | 0.00         |
| GENERAL FUND CREDIT CARD      |    | 331,457.44   |
| TOTAL DISBURSEMENTS           |    | 7,845,045.42 |



## Memorandum

To: Dr. Steve Matthews, Superintendent of Schools  
From: Allison Clements, Assistant Superintendent of Business and Operations  
Date: May 12, 2025  
Subject: Resolution- Support for Kent ISD Budget

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Attached is the Kent ISD Budget Resolution in support of their proposed budget.

Please note, the annual approval of the Kent ISD operational budgets is included in the consent agenda during the May 12, 2025 board meeting as it has been done in the past. Section 624 of the Revised School Code requires that each district will adopt a board resolution expressing support for or disapproval of the proposed intermediate school district budget. Because this is a routine item approved annually, there is no need for a roll call vote even though there is a resolution. We will use the consent mover and supporter on the resolution.

The recommendation is to approve the KISD 2025-2026 budget.

ATC/jg

Attachment



April 23, 2025

TO: Kent ISD Superintendents

FROM: Dr. Ron Gorman, Superintendent  
Kevin Philipps, Assistant Superintendent for Administrative Services

RE: Kent ISD 2025-26 Budget Projections

**Process:**

Please find enclosed the Kent ISD operational budgets for 2025-26. Section 624 of the Revised School Code, as amended, requires the Intermediate School Board to submit its proposed budget no later than May 1 of each year to the board of each constituent district for review.

No later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget and shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district budget. If disapproving the budget, the constituent district board shall submit any specific objections and proposed changes it may have. By law, your Board is only voting on the General Fund; however, in the spirit of transparency, we are providing all of the operational funds at the Kent ISD plus the Center Program and capital project funds.

A resolution for support and one for disapproval of the Kent ISD budget are enclosed to assist in that process. Please have your Board Secretary confirm the support or disapproval and return the signed resolution to Kathy Graham at Kent ISD by June 1, 2025.

To assist you in reviewing the budget, the following are included: Overview and Global Budget Assumptions, Budget Narrative and Detail and Three-Year Trend analysis for each fund.

Kent ISD will be holding a public hearing on the budgets on May 19, 2025 and our Board is scheduled to vote on adoption of the budgets on June 16, 2025.

Please take the time to review our budgets and understand the investments we make in direct services to students, to instructional staff and to districts in our effort to create new opportunities for learning and efficiencies in operations, both at Kent ISD and in the schools we serve. If there are any questions prior to your May board meeting or afterward, please call Assistant Superintendent for Administrative Services, Kevin Philipps at 616-365-2218. Thank you.

KP/kg (Enclosures)

## OVERVIEW & GLOBAL BUDGET ASSUMPTIONS

The Kent Intermediate School District proposed budgets for the 2025-2026 fiscal year total \$426 million with funds appropriated to maximize service and support for local districts. This budget package includes summary level budget information as well as more detailed budget information. The intention is to provide the required budget documents in the state format for formal approval, as well as more detailed information which provides budget information for programs and services provided by the Kent ISD.

By state law, intermediate school districts have to only provide the general fund budget for local district school boards to vote for support or non-support. The total budget at the Kent ISD is far more than just the general fund budget, so in an effort to provide greater transparency, we feel the local districts should have access to the entire budget. Therefore, we are providing detail about every fund at the Kent ISD which provides programs and services to the local districts and students of Kent County.

The Kent ISD budget is segmented into various funds, listed below:

- General Fund (General education support & administrative services)
- Special Education Fund (Special Education services & support)
- Career & Technical Education Fund (Career technical education program)
- Special Education Center Programs Fund (Countywide special needs programs)
- Community Service Fund (Enhancement Millage)
- Cooperative Education Fund (MySchool@Kent, services to local districts)
- Capital Projects Fund(s)
  - General
  - Special Education (center program facilities)
  - Career & Technical Education

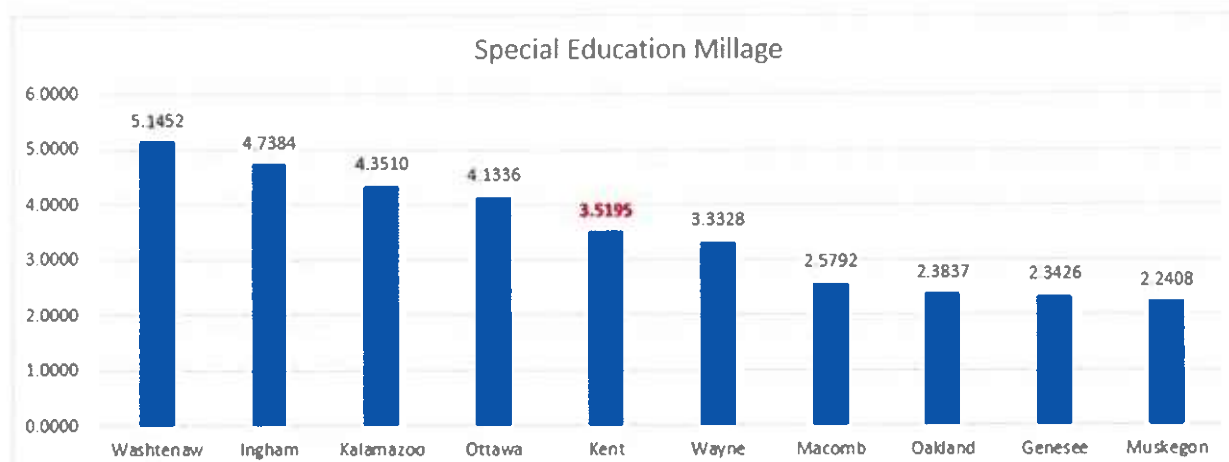
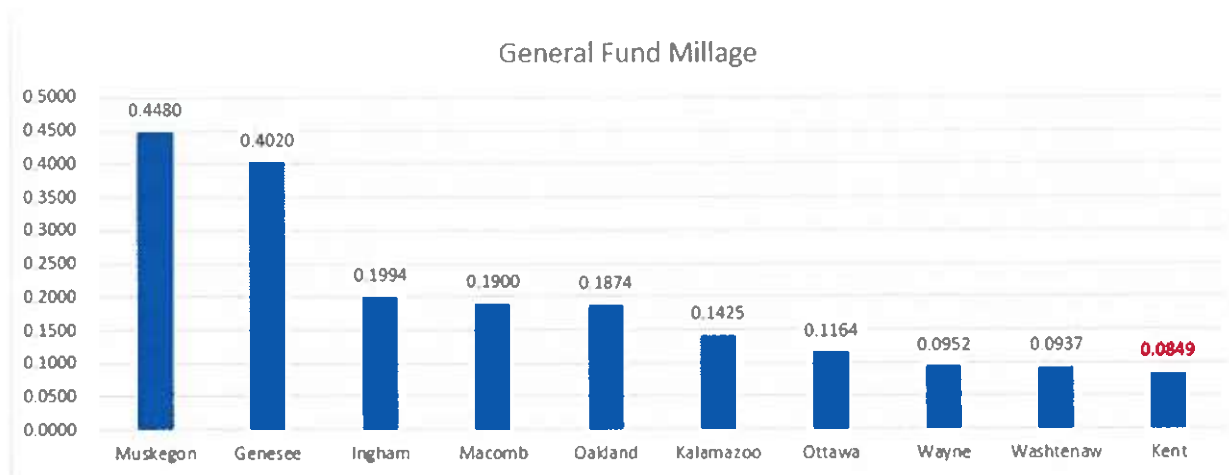
The Kent ISD budgets are funded by a combination of countywide property taxes, state funding, federal funding, state & federal grants, and private contributions. A breakdown of projected local, state, federal, and grant revenues is provided below:

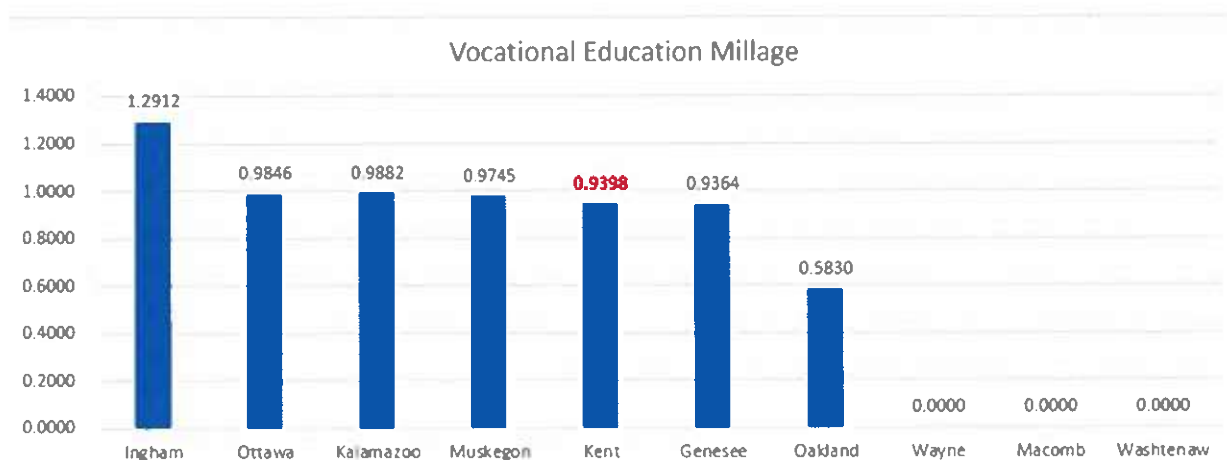
|  |               |
|--|---------------|
| Local Sources (including property taxes) | \$212,122,542 |
| State Sources                            | \$74,316,487  |
| Federal Sources                          | \$1,168,000   |
| Grants                                   | \$111,710,871 |

The Kent ISD is currently levying 5.4020 mills on all county properties to provide funding for all of its programs, as well as provide financial support to local districts through the county enhancement millage. The millage levies by fund are provided below:

| Fund                       | Mills  |
|----------------------------|--------|
| General                    | 0.0849 |
| Special Education          | 3.5195 |
| Career Technical Education | 0.9398 |
| Enhancement                | 0.8578 |

How does the millage levied by the Kent ISD compare to other ISD's? Below is a comparison of the millage(s) levied by the 10 largest ISD's in the state of Michigan for general, special education and career technical education.





To fund capital needs for special education and career technical programs, 0.1 mill is set aside annually from the special education and career technical education millage(s) and transferred to the special education and career technical education capital projects funds. 0.1 mill in 2025-2026 is projected to provide approximately \$3.6 million for each capital project fund.

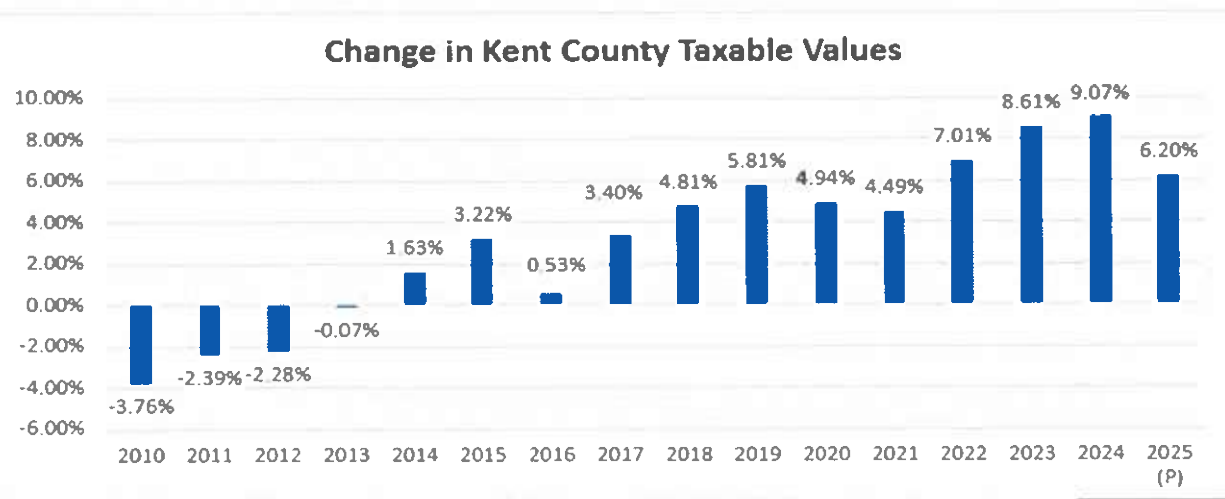
## GLOBAL BUDGET ASSUMPTIONS

The development of the proposed 2025-26 budget includes assumptions that are pertinent to all of the major funds at the Kent ISD. Those revenue and expense assumptions are discussed below:

### Revenue Assumptions:

**Taxable Values:** Property tax collections from the millage(s) detailed above are the largest source of revenue for the Kent ISD. Therefore, the change in county taxable values for the upcoming year is the most important revenue assumption for our budget. For the 2025-26 fiscal year, we are projecting a **5.0%** increase in property tax revenue. The preliminary increase in 2025 Kent County taxable values is approximately **6.20%**. The millage levied by the Kent ISD is subject to the Headlee amendment, which requires a reduction in millage rates if the percentage growth in property tax collections exceed the state's inflation rate, which is 3.1% for 2025. Due to the inflation rate being lower than the increase in taxable values, we anticipate the millages potentially being Headlee reduced, resulting in a revenue increase less than 6.20%. We expect final taxable values from the county to decrease slightly from the 6.20% preliminary estimate. Factoring in a potential Headlee reduction further reduces the revenue collection assumption to the 6.2% mentioned above. Below is a history of the change in Kent County taxable values from year to year. Our long-term financial planning does anticipate a slower growth rate in future years.



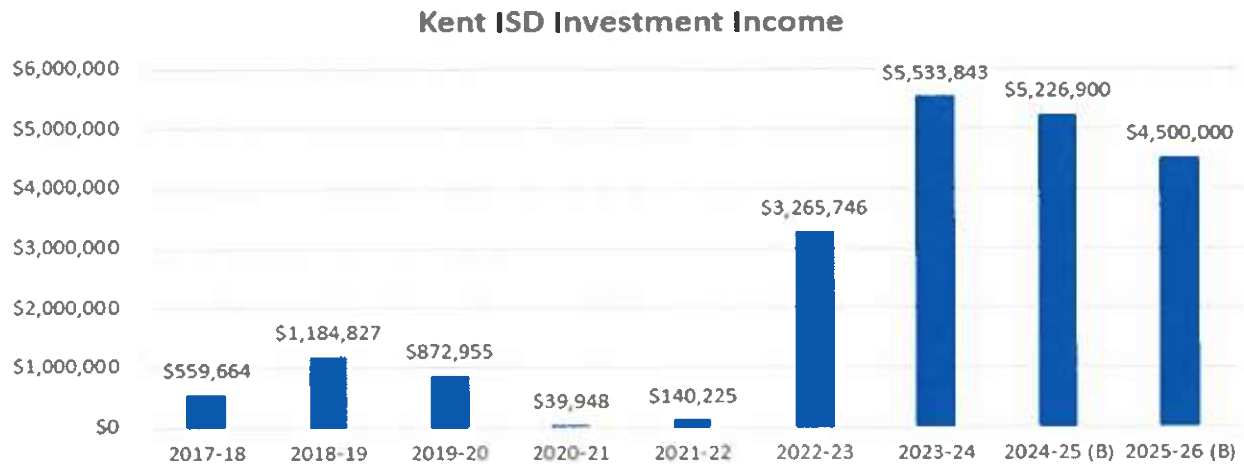


**State Aid:** State funding is the second largest source of revenue for the Kent ISD. State funding is provided in two formats, “restricted”, which are funds that have to support specific programs, and “unrestricted”, which can be spent on any program or service. Unrestricted funding is “Section 81” funding, which is in our general fund budget. Major components of restricted state funding are: Special Education, Early Childhood, Vocational Education, and Adult Education. The Kent ISD also receives funding to offset state mandated retirement expenses. Special education funding is based on a combination of the percentage of allowable expenses (28.6% of classroom costs and 70.4% of transportation costs) in addition to a per-pupil foundation allowance for special education pupils (center program students).

Our budget assumptions for state funding in 2025-26 is based on the Governor’s Budget proposal from February. At the time we completed the proposed budget, the House had released a “continuation budget” and the Senate had not released a budget proposal. Following the Governor’s proposal, we are budgeting for a **4.1% increase** to unrestricted state operational funding (Section 81), **0% increase** to vocational education (Section 61 & 62), and special education per-pupil reimbursement (Section 51e) of **100.0% of the foundation allowance (\$10,000)**. The full day Great Start Readiness slot amount is budgeted to increase by 3.8% to **\$10,577 (\$12,692 for 5-day program)**. Section 31n mental health funding is maintained at **\$1,003,100**.

**Investment Income:** Interest earned on Kent ISD funds on hand has increased substantially since the 2021-22 fiscal year. As interest rates began to fall in 2020 due to the pandemic, investment income reduced to basically zero. The inflationary environment realized in the economy as the pandemic wound down required the Federal Reserve to raise interest rates rapidly from early 2022 to the middle of 2023. The significant action taken by the Federal Reserve to increase borrowing rates and reduce liquidity in the financial markets resulted in

similar increases in investment earning rates. Currently, we are budgeting for \$5.3 million in investment income for 2024-25, although we expect to finish a little bit above that budget. We expect some easing of earning rates throughout the 2025-26 fiscal year, but we believe rates will remain at a level to support earning **\$4,500,000** during 2025-26. Historical investment income is provided below:



#### **Expense Assumptions:**

**Wages:** The 2025-26 fiscal year represents the 2<sup>nd</sup> year of the current 3-year collective bargaining agreements. Based on that agreement, we have budgeted for a **3.00%** increase to wage scales, along with a step increment if applicable, as provided in the collective bargaining agreements. The history of wage increase is detailed below:

2020-21: 1.65% increase to scale, plus step increment  
 2021-22: 2.50% increase to scale, plus step increment  
 2022-23: 2.50% increase to scale, plus step increment  
 2023-24: 2.00% increase to scale, plus step increment  
 2024-25: 4.00% net increase, plus step increment  
 2025-26: 3.00% net increase, plus step increment  
 2026-27: 2.50% net increase, plus step increment

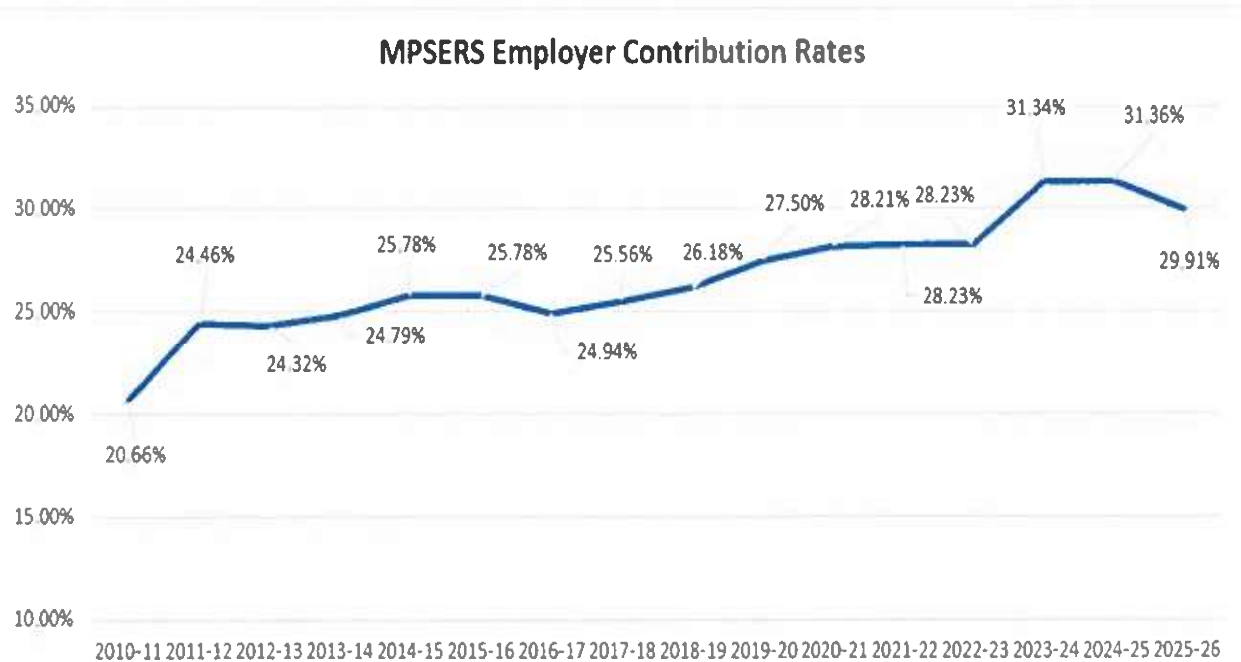
**Health Insurance:** Increases in health insurance costs are limited to the increase in Public Act 152 maximum employer contributions, which are adjusted annually based on the medical consumer price index. The Public Act 152 amounts are adjusted on a calendar year basis, whereas the district's annual budget is from July 1 to June 30. Therefore, our budget assumption for health insurance for the 2025-26 fiscal year is the blend of the 2025 and 2026 PA152 maximum contribution amounts. The percentage increase in the 2025 PA152

contribution amount was **0.2** percent, and the 2026 increase will be **2.9** percent. Blending the two increases results in an overall increase of 1.5% for the 2025-26 fiscal year. Additionally, House Bill 6058 of 2024 is still an open question concerning PA152. **That bill would provide a 7% one-time increase to the 2026 amounts**, in addition to the 3% normal increase. We have incorporated the 7% increase into our assumptions, which results in an overall increase of **11.1%** for the 2026 maximum contribution compared to 2025. The 2026 budgeted annual maximum contribution amounts are:

|                    |             |
|--------------------|-------------|
| Single Subscriber: | \$8,506.30  |
| Two Person:        | \$18,713.85 |
| Full Family:       | \$23,199.04 |

**MPSERS Retirement:** MPSERS contribution rates are set by the Office of Retirement Services and included in the state budgeting process. District contribution rates are expressed as a percentage of each dollar of wages paid in the district. Those rates are based on a combination of the unfunded liabilities for service already earned (capped by law at 15.21% starting October 1, 2025, a reduction from 20.96%), and the “normal cost”, which represents the cost of current employee earning a year of retirement credit. The MPSERS retirement program has seen numerous program modifications over the last several years, resulting in several different levels of retirement benefit, each with their own contribution rate.

For the 2025-26 fiscal year, the contribution rates range from 15.21% to 29.91%. The most prevalent rate is the “Basic/MIP with Health Care Premium rate” which decreased for 2025-26 (31.36% to 29.91%). A historical look at the contribution rate is in the chart below.



Others: There are three other budget assumptions that pertain to all major funds, and those assumptions are below:

- Electric: 5% increase
- Natural Gas (Heat): 5% increase
- Risk Management Insurance: 15% increase
- Capital Outlay: 5.0% increase (\$2,532,554 to \$2,659,182)
  - Capital outlay represents the capital investments made in program materials, technology, and minor building improvements. Secondary program staff are asked for their requests, which is vetted by a committee that ranks the importance of each request. Administration then reviews the committee's recommendations, and develops the final list of items based on the available budget vs. the dollar amount of requests.

## BUDGET NARRATIVE & DETAIL – GENERAL FUND

The General Fund includes most of the general education services, such as curriculum services, school improvement services, early childhood services, teaching and learning, as well as, general operations such as executive administration, business, human resource, and communication services. The fund also includes the countywide Great Start Readiness Grant (GSRP), as well as the Prosperity Region 4 Adult Education Grant, which serves 13 West Michigan counties.

The proposed budget for 2025-26 is \$85.1 million, representing 20% of the total Kent ISD budget of \$426 million. Proposed revenues for 2025-26 are \$83.2 million. After including transfers in and out, the budgeted deficit for 2025-26 will be **\$172,461**. For the current year (2024-25) the projected surplus is \$798,468. Fund reserves at the end of the 2025-26 fiscal year are projected to be **\$10,698,609** or **12.57%** of annual expenditures.

A significant portion of the general fund budget are grants which are restricted revenues specifically budgeted for those programs. While the grants do not impact the fund balance as they are “money in, money out”, their intent is to allow for additional services to be provided to local districts without using millage generated money. The largest grant in the general fund is the Great Start Readiness Program (GSRP) which is a state-funded preschool grant for four-year old children at \$43,421,772, which represents a little over half of the total revenue in the general fund. Two other significant grants are the West Michigan Teacher Collaborative (\$7,964,545), and the state-funded adult education grant (\$6,274,722), which serves the thirteen-county Prosperity Region 4 in West Michigan.

The three-year history and proposed budget for the General Fund is provided below, in total, and with grants and non-grant budgets separated.

### General Fund Budget History

|                                 | <u>2022-23<br/>Actual</u> | <u>2023-24<br/>Actual</u> | <u>2024-25<br/>Amended</u> | <u>2025-26<br/>Proposed Bdgt</u> |
|---------------------------------|---------------------------|---------------------------|----------------------------|----------------------------------|
| Total Revenues                  | \$61,658,742              | \$74,894,332              | \$97,270,395               | \$87,970,247                     |
| Total Expenses                  | <u>\$59,833,215</u>       | <u>\$73,098,162</u>       | <u>\$96,471,927</u>        | <u>\$88,142,708</u>              |
| Net Surplus/(Deficit)           | \$1,825,527               | \$1,796,170               | \$798,468                  | (\$172,461)                      |
| Transfer to GF Cap Projects     | \$0                       | \$1,093,604               | \$1,500,000                | \$1,500,000                      |
| Operational Surplus/(Deficit)   | \$1,825,527               | \$2,889,774               | \$2,298,468                | \$1,327,539                      |
| <b>Grant Funded Budget</b>      | <u>2022-23<br/>Actual</u> | <u>2023-24<br/>Actual</u> | <u>2024-25<br/>Amended</u> | <u>2025-26<br/>Proposed Bdgt</u> |
| Total Revenues                  | \$43,781,035              | \$55,975,515              | \$79,211,036               | \$70,526,471                     |
| Total Expenses                  | <u>\$43,781,035</u>       | <u>\$55,975,515</u>       | <u>\$79,211,036</u>        | <u>\$70,526,471</u>              |
| Net Surplus/(Deficit)           | \$0                       | \$0                       | \$0                        | \$0                              |
| <b>Non- Grant Funded Budget</b> | <u>2022-23<br/>Actual</u> | <u>2023-24<br/>Actual</u> | <u>2024-25<br/>Amended</u> | <u>2025-26<br/>Proposed Bdgt</u> |
| Total Revenues                  | \$17,877,707              | \$18,918,817              | \$18,059,359               | \$17,443,776                     |
| Total Expenses                  | <u>\$16,052,180</u>       | <u>\$17,122,647</u>       | <u>\$17,260,891</u>        | <u>\$17,616,237</u>              |
| Net Surplus/(Deficit)           | \$1,825,527               | \$1,796,170               | \$798,468                  | (\$172,461)                      |

### Trend Analysis

The general fund has increased fund balance each year since 2020-21 through the projected surplus for 2024-25. On a structural basis, the general fund has been positive since the 2015-16 fiscal year. In the fiscal years 2017-18 to 2019-20, overall fund balance decreased, but that was due to \$1 million transfers each year to finance the construction of the countywide wide area network. The proposed budget for 2025-26 has a small budgeted decreased in fund balance but maintains the annual structural surplus. The structural surplus is still in place due to the \$1.5 million transfer to the capital projects fund to finance renovations at the Educational Services Building as well as a \$500,000 one-time budget for the costs of renewing the Enhancement Millage.

It is important to note revenue growth is limited in the general fund, both property tax collections and unrestricted state funding are approximately \$3 million annually, so a 5% increase only generates an additional \$150,000 annually for each. Therefore, adding programs and services to the General Fund is something that has to be examined carefully.

As we look ahead, the Governor's proposal to continue supporting funding for GSRP students above the K-12 base foundation in 2025-26 benefits the program tremendously. We anticipate revenue growth in the general fund to be limited the next couple of years as we expect the growth in taxable values and state funding allocations to slow to more normal increases. This will require we prioritize the services provided in the future within a balanced budget. We are

fortunate to have a structural surplus and strong fund reserve position to allow us to maintain those prioritized services into the future.

### **General Fund Grant Detail**

Approximately \$70 million of the \$88 million general fund is grant funded. Detailed below are the major grants (revenues and expenses) within the general fund:

|   |              |
|---|--------------|
| • Great Start Readiness Program (GSRP): | \$43,421,772 |
| • West Michigan Teacher Collaborative:  | \$7,964,545  |
| • Adult Education:                      | \$6,274,722  |
| • Early Literacy Coaches Grant:         | \$2,558,221  |
| • Adult Education Innovation Grant:     | \$1,886,844  |
| • Title I Regional Assistance Grant:    | \$1,558,550  |
| • Adult Education Special Programs:     | \$1,106,928  |
| • Ready by 5 Grant:                     | \$940,981    |
| • Great Start to Quality:               | \$875,560    |
| • Kent County Navigation:               | \$592,625    |
| • Federal WIOA Adult Ed Grant:          | \$473,252    |
| • Section 32p Bright Beginnings:        | \$458,876    |

### **General Fund Non-Grant Detail**

The non-grant portion of the general fund is approximately \$17.4 million. The major sources of revenue for the non-grant portion of the general fund are:

#### **General Fund Revenue Detail**

|                                       | <b><u>2022-23</u></b> | <b><u>2023-24</u></b> | <b><u>2024-25</u></b> | <b><u>2025-26</u></b>         |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------|
|                                       | <b><u>Actual</u></b>  | <b><u>Actual</u></b>  | <b><u>Amended</u></b> | <b><u>Proposed Budget</u></b> |
| Section 81 State Unrestricted Revenue | \$2,746,621           | \$2,883,952           | \$2,883,952           | \$3,002,194                   |
| Property Tax Collections              | \$2,476,038           | \$2,682,163           | \$2,908,700           | \$3,054,000                   |
| State Retirement Offset Funding       | \$3,727,457           | \$4,171,021           | \$4,990,282           | \$4,531,170                   |
| Investment Income                     | \$421,331             | \$909,665             | \$688,100             | \$587,900                     |
| Other Miscellaneous Local Funding     | \$609,756             | \$744,375             | \$612,488             | \$578,786                     |
| Other payments from local districts   | \$750,749             | \$676,434             | \$723,630             | \$751,926                     |
| Other State Funding                   | \$196,396             | \$205,518             | \$203,464             | \$207,442                     |

In addition to the revenues highlighted above, the general fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the general fund that benefit the other funds. A summary of those are:

#### Transfers in from Other Funds

|  | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended</u> | 2025-26<br><u>Proposed Budget</u> |
|--|--------------------------|--------------------------|---------------------------|-----------------------------------|
| Transfer in from Career Technical Education Fund | \$3,709,650              | \$2,744,843              | \$3,139,888               | \$3,180,394                       |
| Transfer in from Special Education Fund          | \$1,637,648              | \$1,433,019              | \$1,504,163               | \$1,540,964                       |
| Transfer in from Center Programs                 | \$180,000                | \$0                      | \$0                       | \$0                               |
| Transfer from General Fund                       | \$63,016                 | \$91,580                 | \$154,514                 | \$130,717                         |
| Transfer from Cooperative Fund                   | \$0                      | \$108,200                | \$0                       | \$0                               |

The major programs and services funded by the General Fund are provided below:

#### General Fund Programs & Services

|  | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended</u> | 2025-26<br><u>Proposed Bdgt</u> |
|--|--------------------------|--------------------------|---------------------------|---------------------------------|
| Teaching & Learning/Instructional Consulting | \$2,990,758              | \$2,948,120              | \$3,520,791               | \$3,654,458                     |
| Local District Itinerant Services            | \$1,452,602              | \$1,582,232              | \$0                       | \$0                             |
| Executive Administration                     | \$622,488                | \$557,739                | \$552,425                 | \$760,480                       |
| Research/Qualtrics                           | \$872,198                | \$963,633                | \$910,632                 | \$1,012,268                     |
| Communications                               | \$889,546                | \$671,571                | \$766,513                 | \$686,396                       |
| Human Resources                              | \$2,022,264              | \$641,522                | \$859,579                 | \$868,618                       |
| Custodial/Maintenance/Courier/Utilities      | \$687,395                | \$756,588                | \$774,832                 | \$850,665                       |
| Bright Beginnings                            | \$559,693                | \$776,995                | \$767,790                 | \$813,178                       |
| Technology, Educational Tech, REMC           | \$613,218                | \$741,832                | \$571,887                 | \$638,660                       |
| Business Services                            | \$1,791,321              | \$586,978                | \$686,660                 | \$657,175                       |
| Office of Instruction                        | \$217,186                | \$245,520                | \$433,149                 | \$458,678                       |
| Truancy                                      | \$376,622                | \$397,292                | \$419,458                 | \$442,617                       |
| Pupil Accounting                             | \$339,742                | \$460,478                | \$435,170                 | \$452,842                       |
| Launch U General Associates                  | \$315,738                | \$290,758                | \$348,372                 | \$343,706                       |
| Early Childhood Non-Grant                    | \$313,166                | \$408,127                | \$296,514                 | \$316,187                       |
| Education Advocates of West Michigan         | \$316,400                | \$216,480                | \$282,481                 | \$298,440                       |
| English as Second Language                   | \$266,848                | \$264,219                | \$207,258                 | \$299,055                       |
| Grant Writing                                | \$67,200                 | \$187,527                | \$216,651                 | \$224,523                       |
| Organizational/Strategic Initiatives         | \$0                      | \$143,172                | \$170,517                 | \$236,596                       |
| Capital Outlay                               | \$198,304                | \$103,358                | \$12,586                  | \$68,664                        |
| Safety & Security                            | \$103,593                | \$400,481                | \$420,956                 | \$417,936                       |
| Board of Education, Legal, Audit             | \$62,834                 | \$87,704                 | \$92,353                  | \$93,984                        |
| Enhancement Millage Renewal                  |                          |                          | \$65,500                  | \$512,000                       |

In addition to the expenses highlighted above, the general fund includes transfers to other funds to support other programs at the Kent ISD as well as a portion of the administrative expenses included in other funds that benefit the general fund. A summary of those are:

|  | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended</u> | 2025-26<br><u>Proposed Bdgt</u> |
|--|--------------------------|--------------------------|---------------------------|---------------------------------|
| Transfer to Other Funds                            |                          |                          |                           |                                 |
| Transfer to General Fund Cap Projects              | \$0                      | \$1,093,604              | \$1,500,000               | \$1,500,000                     |
| Transfer to Career Tech Fund (Data Warehouse)      | \$544,716                | \$702,031                | \$735,600                 | \$750,000                       |
| Transfer to Cooperative Fund (Local Dist Services) | \$254,333                | \$376,500                | \$520,240                 | \$528,448                       |
| Transfer to Center Programs                        | \$47,430                 | \$51,065                 | \$54,913                  | \$56,239                        |



### Fund Balance Analysis

The proposed 2025-26 general fund budget results in an ending fund balance of \$10,698,609 as of June 30, 2026. A history of ending fund balance over the last several years is detailed below:

| Fund Balance History   |                |                |                |                |                            |                             |
|------------------------|----------------|----------------|----------------|----------------|----------------------------|-----------------------------|
|                        | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>Amended<br/>2024-25</u> | <u>Proposed<br/>2025-26</u> |
| Ending Fund Balance    | \$4,783,220    | \$6,450,908    | \$8,276,432    | \$10,072,602   | \$10,871,070               | \$10,698,609                |
| Change in Fund Balance | \$807,268      | \$1,667,688    | \$1,825,527    | \$1,796,170    | \$798,468                  | (\$172,461)                 |

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2026:

Committed: \$1,124,911 (1.3% of expenditures)

Uncommitted: \$9,573,698 (11.3% of expenditures)

Total: \$10,698,609

Use of Committed Funds:

|                     |             |
|---------------------|-------------|
| Other Capital Needs | \$1,000,000 |
|---------------------|-------------|

### Three Year Trend Analysis GENERAL FUND

| Year ending:                             | 2023-24           | 2024-25            | 2025-26            |                |
|--|-------------------|--------------------|--------------------|----------------|
|  | Actual            | Apr Amend          | Original           | % chg          |
| <b>Revenue:</b>                          |                   |                    |                    |                |
| Local sources                            | 7,105,045         | 6,624,201          | 6,084,988          | -8.14%         |
| State sources                            | 57,106,122        | 75,983,819         | 70,881,317         | -6.72%         |
| Federal sources                          | 4,267,852         | 8,837,502          | 5,530,658          | -37.42%        |
| Interdistrict                            | 2,107,530         | 775,213            | 751,926            | -3.00%         |
| <b>Total revenues</b>                    | <b>70,586,549</b> | <b>92,220,735</b>  | <b>83,248,889</b>  | <b>-9.73%</b>  |
| <b>Expenditures:</b>                     |                   |                    |                    |                |
| Instruction:                             |                   |                    |                    |                |
| Basic programs                           | 12,741,158        | 17,647,637         | 14,706,006         | -16.67%        |
| Student instruc & added needs            | 29,348            | 94,715             | 82,562             | -12.83%        |
| Adult continuing ed                      | 1,050,126         | 1,480,214          | 1,280,888          | -13.47%        |
| Supporting services:                     |                   |                    |                    |                |
| Pupil services                           | 4,118,086         | 3,251,351          | 3,025,747          | -6.94%         |
| Instructional staff                      | 8,879,200         | 16,041,729         | 16,719,852         | 4.23%          |
| General administration                   | 834,095           | 1,186,297          | 1,571,487          | 32.47%         |
| School administration                    | 500               | 550                | 550                | 0.00%          |
| Business services                        | 733,002           | 1,302,312          | 866,106            | -33.49%        |
| Operation and maintenance                | 2,058,302         | 2,096,684          | 2,186,785          | 4.30%          |
| Transportation services                  | 404,204           | 623,971            | 641,903            | 2.87%          |
| Central services                         | 4,699,196         | 6,102,636          | 5,033,978          | -17.51%        |
| Other services                           | -                 | -                  | -                  | -              |
| Community services                       | 1,749,978         | 4,356,117          | 3,743,115          | -14.07%        |
| Interdistrict transactions               | 33,414,380        | 39,086,365         | 35,054,328         | -10.32%        |
| Capital outlay                           | 4,820             | -                  | 231,824            | -              |
| Debt service                             | 24,500            | 230,538            | -                  | -              |
| <b>Total expenditures</b>                | <b>70,740,895</b> | <b>93,501,116</b>  | <b>85,145,131</b>  | <b>-8.94%</b>  |
| <b>Revenue over (under) expenditures</b> | <b>(154,346)</b>  | <b>(1,280,381)</b> | <b>(1,896,242)</b> | <b>48.10%</b>  |
| <b>Other financing sources (uses)</b>    |                   |                    |                    |                |
| Sale of Capital Assets                   | -                 | -                  | -                  | -              |
| Other financing sources                  | 129,921           | 405,609            | -                  | -              |
| Prior period adjustment                  | -                 | -                  | -                  | -              |
| Transfer in                              | 4,177,862         | 4,644,051          | 4,721,358          | 1.66%          |
| Transfer out                             | (2,357,267)       | (2,970,811)        | (2,997,577)        | 0.90%          |
| <b>Total other financing uses</b>        | <b>1,950,516</b>  | <b>2,078,849</b>   | <b>1,723,781</b>   | <b>-17.08%</b> |
| <b>Net change in fund balances</b>       | <b>1,796,170</b>  | <b>798,468</b>     | <b>(172,461)</b>   |                |
| <b>Ending Year Fund Balance</b>          | <b>10,072,602</b> | <b>10,871,070</b>  | <b>10,698,609</b>  | <b>-1.59%</b>  |

## BUDGET NARRATIVE & DETAIL – SPECIAL EDUCATION FUND

The Special Education Fund is by far the largest of the three major operating funds at Kent ISD. 95% of revenues flow through to the local districts. Flow through funds include the Act 18 distribution, payment for center and autism programs, Medicaid, IDEA grants, and cooperative services like Special Education transportation.

With a budget of \$230 million, the Special Education fund represents 54% of the total Kent ISD budget of \$426 million. By far the largest source of funding for the Special Education fund is property tax collections, which total \$123 million or 55% of total revenue. Property tax collections are followed by federal grants (14.6%) and state sources (12.9%) The Special Education fund levies 3.4195 mills with an additional 0.1 mill set aside for the Special Education Capital projects fund.

Proposed revenues for 2025-26 are \$222.1 million. If projections hold true, the budgeted deficit for 2025-26 will be \$7,082,743. For the current year (2024-25), the projected surplus is \$3,480,712. Fund reserves at the end of the 2025-26 fiscal year are projected to be \$14,401,413 or 7.9% of annual expenditures.

The three-year history and proposed budget for the Special Education Fund is provided below, in total, and with grants and non-grant budgets separated.

| Special Education Fund Budget History |                                  |                                  |                                   |   |
|---------------------------------------|----------------------------------|----------------------------------|-----------------------------------|---|
|                                       | 2022-23<br><u>Actual</u>         | 2023-24<br><u>Actual</u>         | 2024-25<br><u>Amended</u>         | 2025-26<br><u>Proposed Bdgt</u>         |
| Total Revenues                        | \$251,635,623                    | \$259,893,715                    | \$220,999,745                     | \$222,406,925                           |
| Total Expenses                        | <u>\$253,723,449</u>             | <u>\$256,205,803</u>             | <u>\$217,519,033</u>              | <u>\$229,489,668</u>                    |
| Net Surplus/(Deficit)                 | (\$2,087,826)                    | \$3,687,912                      | \$3,480,712                       | (\$7,082,743)                           |
| Transfer to Spec Ed Cap Proj.         | \$3,906,177                      | \$5,500,000                      | \$1,000,000                       | \$10,000,000                            |
| Supplemental Act 18 Pmt.              | \$4,000,000                      | \$2,500,000                      | \$5,000,000                       | \$4,000,000                             |
| Operational Surplus/(Deficit)         | \$5,818,351                      | \$11,687,912                     | \$9,480,712                       | \$6,917,257                             |
| <b>Grant Funded Budget</b>            | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended</u></b> | <b>2025-26<br/><u>Proposed Bdgt</u></b> |
| Total Revenues                        | \$34,322,819                     | \$35,305,884                     | \$38,195,030                      | \$37,190,762                            |
| Total Expenses                        | <u>\$34,322,819</u>              | <u>\$35,305,884</u>              | <u>\$38,195,030</u>               | <u>\$37,190,762</u>                     |
| Net Surplus/(Deficit)                 | \$0                              | \$0                              | \$0                               | \$0                                     |
| <b>Non- Grant Funded Budget</b>       | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended</u></b> | <b>2025-26<br/><u>Proposed Bdgt</u></b> |
| Total Revenues                        | \$217,312,804                    | \$224,587,831                    | \$182,804,715                     | \$185,216,163                           |
| Total Expenses                        | <u>\$219,400,630</u>             | <u>\$220,899,919</u>             | <u>\$179,324,003</u>              | <u>\$192,298,906</u>                    |
| Net Surplus/(Deficit)                 | (\$2,087,826)                    | \$3,687,912                      | \$3,480,712                       | (\$7,082,743)                           |

### Trend Analysis

The students of Kent County have benefited from taxable values increasing at a rapid rate for the last several years. After experiencing four straight years of decline from 2010 – 2013, 2025 will mark the 12<sup>th</sup> straight year of taxable value growth. Taxable values are expected to increase by approximately 6% in 2025. After considering any potential Headlee reductions, we anticipate final revenue growth from our millage to be 5.0%. 5.0% growth will generate an additional \$5.9 million for special education programming in the county for 2025-26.

As one would expect with the increase in revenue due to taxable values, the Special Education fund balance has been growing. Fund balance increased from \$4.0 million in 2017-18 to a projected \$21.5 million at the end of the current fiscal year. In general, the fund balance target for the Special Education fund is approximately \$5 million. In order to bring fund balance back down to the \$5 million target, we have been implementing two different approaches. To reduce the ongoing “structural surplus” to around break even annually, we have been collaboratively working with local special education directors to add special services provided by the Kent ISD to local districts. To reduce the fund balance down to \$5 million, we have provided supplemental Act 18 distributions and invested in center program facilities. In 2024-25, \$5 million in supplemental Act 18 distributions were made and an additional \$1 million was dedicated to center program facility improvements. In 2025-26, \$4 million in Act 18 supplemental distributions are budgeted, along with a **\$10 million transfer to the capital projects fund for center program facility improvements and potential expansion as well as a \$1.5 million transfer to the general fund capital projects fund to support the ESC building renovation.**

### Special Education Fund Grant Detail

Approximately \$37 million of the \$230 million special education fund is grant funded. Detailed below are the major grants (revenues and expenses) within the special education fund:

- |                            |              |
|----------------------------|--------------|
| • Federal – IDEA:          | \$31,276,785 |
| • State 31n Mental Health: | \$3,588,657  |
| • Clean School Bus:        | \$1,502,608  |
| • Early On:                | \$777,159    |

## Special Education Fund Non-Grant Detail

The non-grant portion of the special education revenues is approximately \$185 million. The major sources of revenue for the non-grant portion of the special education fund are:

### Special Education Fund Revenue Detail

|  | <u>2022-23</u><br><u>Actual</u> | <u>2023-24</u><br><u>Actual</u> | <u>2024-25</u><br><u>Amended</u> | <u>2025-26</u><br><u>Proposed Budget</u> |
|--|---------------------------------|---------------------------------|----------------------------------|--|
| Property Tax Collections                               | \$99,727,703                    | \$108,017,735                   | \$117,153,860                    | \$123,009,360                            |
| Payments from Local Districts (Itinerants)             | \$42,909,570                    | \$45,757,239                    | \$0                              | \$0                                      |
| Payments from Local Districts (Transportation)         | \$19,462,125                    | \$20,751,447                    | \$21,515,802                     | \$22,233,187                             |
| State Transportation Reimbursement                     | \$16,936,361                    | \$16,304,201                    | \$16,921,364                     | \$17,146,218                             |
| Medicaid/Caring for Students (C4S)                     | \$12,101,334                    | \$11,316,823                    | \$11,886,785                     | \$10,313,675                             |
| State Retirement Offset Funding                        | \$10,890,289                    | \$9,197,105                     | \$3,850,996                      | \$1,936,270                              |
| State Section 51 funding                               | \$1,705,693                     | \$2,023,417                     | \$1,358,962                      | \$1,703,960                              |
| State Personal Property Tax Reimbursement              | \$1,639,319                     | \$1,863,963                     | \$1,740,324                      | \$1,731,200                              |
| State Section 56(7) funding                            | \$3,900,086                     | \$2,452,676                     | \$744,074                        | \$0                                      |
| State Section 26d Brownfield                           | \$1,171,144                     | \$1,287,356                     | \$1,569,350                      | \$1,734,800                              |
| Local Revenue (O/M and P/T)                            | \$940,950                       | \$447,204                       | \$868,835                        | \$1,372,803                              |
| TIFA, Interest on Delinquent, Revenue in Lieu of Taxes | \$871,325                       | \$1,060,549                     | \$721,463                        | \$849,950                                |
| Investment Income                                      | \$1,527,663                     | \$2,532,872                     | \$2,560,800                      | \$2,187,900                              |

In addition to the revenues highlighted above, the special education fund includes fund transfers from other funds to offset a portion of costs incurred on behalf of other funds. A summary of those:

### Transfers in from Other Funds

|                                  | <u>2022-23</u><br><u>Actual</u> | <u>2023-24</u><br><u>Actual</u> | <u>2024-25</u><br><u>Amended</u> | <u>2025-26</u><br><u>Proposed Budget</u> |
|----------------------------------|---------------------------------|---------------------------------|----------------------------------|--|
| Transfer in from Center Programs | \$97,524                        | \$250,937                       | \$262,063                        | \$333,433                                |

The major programs and services funded by the Special Education Fund are provided below:

| Special Education Fund Programs & Services  |               |               |                |                      |
|---|---------------|---------------|----------------|----------------------|
|   | 2022-23       | 2023-24       | 2024-25        | 2025-26              |
|   | <u>Actual</u> | <u>Actual</u> | <u>Amended</u> | <u>Proposed Bdgt</u> |
| Act 18 payment to Local Districts           | \$70,491,404  | \$72,425,450  | \$81,638,363   | \$84,772,303         |
| Local District Itinerant Services           | \$47,376,493  | \$50,643,658  | \$11,005       | \$0                  |
| Act 18 payment to Center Programs           | \$26,570,391  | \$27,411,351  | \$29,626,399   | \$30,982,799         |
| Transportation                              | \$19,923,500  | \$21,043,874  | \$21,919,014   | \$22,582,974         |
| State Transportation Reimb to Locals        | \$15,242,399  | \$14,178,548  | \$15,494,200   | \$15,207,500         |
| Medicaid/Caring for Students (C4S)          | \$11,764,965  | \$11,141,964  | \$11,584,400   | \$9,991,903          |
| Section 56(7) payments to Locals            | \$3,874,569   | \$2,452,676   | \$741,831      | \$0                  |
| Itinerant Indirect & Lapsed Funds to Locals | \$0           | \$0           | \$0            | \$0                  |
| Physical Therapists                         | \$1,875,042   | \$690,753     | \$1,360,387    | \$2,197,452          |
| PBIS  | \$978,601     | \$1,264,600   | \$1,660,932    | \$2,001,723          |
| Supervision & Direction                     | \$1,135,006   | \$1,025,523   | \$1,193,321    | \$1,427,656          |
| Kent Transition Center Services             | \$799,127     | \$833,823     | \$479,372      | \$494,283            |
| Information Technology                      | \$592,267     | \$920,112     | \$810,188      | \$843,663            |
| Teacher Consultants                         | \$1,106,145   | \$1,049,431   | \$862,572      | \$904,827            |
| Social Work                                 | \$1,462,015   | \$471,434     | \$315,377      | \$331,390            |
| Visually Impaired                           | \$408,969     | \$457,383     | \$510,309      | \$527,433            |
| Medical Assistance - Subgrantee             | \$291,391     | \$475,687     | \$536,294      | \$532,352            |
| KTC - YMCA Core                             | \$227,433     | \$245,978     | \$245,764      | \$252,259            |
| Business Office                             | \$0           | \$1,135,801   | \$1,625,049    | \$1,250,513          |
| Human Resources                             | \$1,114,132   | \$729,492     | \$771,680      | \$791,603            |
| Research                                    | \$148,034     | \$148,462     | \$161,364      | \$168,340            |
| Security                                    | \$112,170     | \$0           | \$0            | \$0                  |
| Capital Outlay                              | \$12,600      | \$26,022      | \$22,485       | \$219,390            |

In addition to the expenses highlighted above, the special education fund includes fund transfers to other funds to transfer allocated millage funds, support other programs and offset a portion of costs incurred on behalf of other funds. A summary of those are:

|  | 2022-23       | 2023-24       | 2024-25        | 2025-26              |
|--|---------------|---------------|----------------|----------------------|
|  | <u>Actual</u> | <u>Actual</u> | <u>Amended</u> | <u>Proposed Bdgt</u> |
| Transfer to Other Funds                            |               |               |                |                      |
| Transfer to General Fund                           | \$1,637,648   | \$1,433,019   | \$1,504,163    | \$1,540,964          |
| Transfer to CTE Fund (Data Warehouse)              | \$1,779,755   | \$2,359,147   | \$2,517,900    | \$2,555,500          |
| Transfer to Cooperative Fund (Local Dist Services) | \$106,333     | \$110,000     | \$117,000      | \$119,000            |
| Transfer to General Capital Projects Fund          | \$0           | \$500,000     | \$0            | \$1,500,000          |
| Transfer to Special Ed Capital Projects Fund       | \$3,906,177   | \$5,500,000   | \$1,000,000    | \$10,000,000         |

### **Fund Balance Analysis**

The proposed 2025-26 Special Education Fund budget results in an ending fund balance of \$14,401,413 as of June 30, 2026. Fund balance has been in a strong position, and as discussed above, we have developed a plan to reduce fund balance to our target of \$5 million by supporting our local districts, the capital needs of center program buildings and providing supplemental Act 18 payments to local districts. A history of ending fund balance over the last several years is detailed below:

**Fund Balance History**

|                        | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>Amended<br/>2024-25</u> | <u>Proposed<br/>2025-26</u> |
|------------------------|----------------|----------------|----------------|----------------|----------------------------|-----------------------------|
| Ending Fund Balance    | \$10,154,530   | \$16,403,359   | \$14,315,532   | \$18,003,444   | \$21,484,156               | \$14,401,413                |
| Change in Fund Balance | \$4,519,412    | \$6,248,829    | (\$2,087,826)  | \$3,687,912    | \$3,480,712                | (\$7,082,743)               |

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2026:

|              |  |
|--------------|--|
| Committed:   | \$3,000,000 (1.6% of expenditures)         |
| Uncommitted: | <u>\$11,401,413</u> (7.5% of expenditures) |
| Total:       | \$14,401,413                               |

Use of Committed Funds:

|                     |             |
|---------------------|-------------|
| Other Capital Needs | \$3,000,000 |
|---------------------|-------------|

### Three Year Trend Analysis SPECIAL EDUCATION FUND

| Year ending:                             | 2023-24             | 2024-25             | 2025-26             |                |
|--|---------------------|---------------------|---------------------|----------------|
|  | Actual              | Apr Amend           | Original            | % chg          |
| Revenue:                                 |                     |                     |                     |                |
| Local sources                            | 123,155,737         | 132,754,392         | 136,429,205         | 2.77%          |
| State sources                            | 36,530,835          | 30,587,307          | 28,716,460          | -6.12%         |
| Federal sources                          | 32,503,318          | 33,819,039          | 32,444,785          | -4.06%         |
| Interdistrict                            | 67,452,888          | 23,166,468          | 24,483,042          | 5.68%          |
| <b>Total revenues</b>                    | <b>259,642,778</b>  | <b>220,327,206</b>  | <b>222,073,492</b>  | <b>0.79%</b>   |
| Expenditures:                            |                     |                     |                     |                |
| Instruction:                             |                     |                     |                     |                |
| Student instruc & added needs            | 17,855              | 102,359             | 211,161             | 106.29%        |
| Supporting services:                     |                     |                     |                     |                |
| Pupil services                           | 58,048,798          | 7,530,315           | 7,596,419           | 0.88%          |
| Instructional staff                      | 3,584,273           | 5,072,452           | 4,614,864           | -9.02%         |
| General administration                   | 63,133              | 57,500              | 57,500              | 0.00%          |
| School administration                    | 109,349             | 91,857              | 95,926              | 4.43%          |
| Business services                        | 1,181,709           | 1,755,399           | 1,379,309           | -21.42%        |
| Operation and maintenance                | 31,270              | 20,618              | 235,485             | 1042.13%       |
| Transportation services                  | 21,043,874          | 21,919,014          | 22,582,974          | 3.03%          |
| Central services                         | 1,947,651           | 1,959,197           | 2,018,248           | 3.01%          |
| Other services                           | -                   | -                   | -                   | -              |
| Community services                       | 1,225,765           | 4,000               | 4,000               | 0.00%          |
| Interdistrict transactions               | 131,552,497         | 143,994,756         | 143,748,478         | -0.17%         |
| Capital outlay                           | 50,000              | 207,270             | 207,270             | 0.00%          |
| Debt service                             | -                   | -                   | -                   |                |
| <b>Total expenditures</b>                | <b>218,856,174</b>  | <b>182,714,737</b>  | <b>182,751,634</b>  | <b>0.02%</b>   |
| <b>Revenue over (under) expenditures</b> | <b>40,786,604</b>   | <b>37,612,469</b>   | <b>39,321,858</b>   | <b>4.54%</b>   |
| Other financing sources (uses)           |                     |                     |                     |                |
| Sale of Capital Assets                   | -                   | -                   | -                   | -              |
| Other financing sources                  | -                   | 410,476             | -                   | -              |
| Transfer in                              | 250,937             | 262,063             | 333,433             | 27.23%         |
| Transfer out                             | (37,349,629)        | (34,804,296)        | (46,738,034)        | 34.29%         |
| <b>Total other financing uses</b>        | <b>(37,098,692)</b> | <b>(34,131,757)</b> | <b>(46,404,601)</b> | <b>35.96%</b>  |
| <b>Net change in fund balances</b>       | <b>3,687,912</b>    | <b>3,480,712</b>    | <b>(7,082,743)</b>  |                |
| <b>Ending Year Fund Balance</b>          | <b>18,003,444</b>   | <b>21,484,156</b>   | <b>14,401,413</b>   | <b>-32.97%</b> |



## BUDGET NARRATIVE & DETAIL

### CENTER PROGRAMS FUND

The Center Programs Fund supports the center based special education programs for districts in the Kent Intermediate School District. The management of these programs have been transferred to the Kent ISD starting in 2019. The programs Grand Rapids Public Schools used to operate were transferred to the Kent ISD for the beginning of the 2019-20 school year. The Deaf and Hard of Hearing program operated at Northview Public Schools was transferred to the Kent ISD for the beginning of the 2020-21 school year. Local Early On programs transferred into the center based Early On program in 2020-21 and 2021-22. Finally, the Region 1 transition program for ages 18 to 26 moved into center programs for the 2022-23 school year. The center programs are operated as an "excess cost model", where the excess expense after factoring in all revenue is billed back to the local districts based on the billable student days within each individual program. Currently, the programs are defined as: Lincoln Pines, Empower U (18-26 transition program), Kent Education Center (Oakleigh & Beltline), Early Childhood, Early On, and Hearing Impaired. ***(Due to declining enrollment, the Early Childhood program within center programs is being closed at the end of the 2024-25 school year.)***

The proposed budget for 2025-26 is \$73.4 million, representing 17.2% of the total Kent ISD budget of \$426 million. Proposed revenues for 2025-26 are \$69.8 million. The projected excess cost for 2025-26 is \$3,534,908. For the current year (2024-25) the current budget is a surplus of \$311,861.

The four-year history and proposed budget for the Center Programs Fund is provided below.

| Center Program Tuition Analysis |                      |                      |                      |                      |                      |                      |                     |                  |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|------------------|
|                                 | 2022-23              | 2023-24              | 2024-25              | 2024-25              | 2024-25              | 2025-26              |                     |                  |
|                                 | Final                | Final                | Budget               | Dec Budget           | April Budget         | Initial Estimate     | Variance:           | % chg            |
| Pupil FTE                       | 915.05               | 934.35               | 896.77               | 859.52               | 900.72               | 910.84               | 10.12               | 1.12%            |
| <b>Staffing</b>                 |                      |                      |                      |                      |                      |                      |                     |                  |
| Professionals                   | 13.00                | 14.00                | 15.00                | 14.80                | 14.80                | 17.00                | 2.20                | 14.86%           |
| Secretary                       | 10.00                | 11.60                | 11.60                | 11.60                | 11.60                | 11.60                | 0.00                | 0.00%            |
| Instructional                   | 122.23               | 122.40               | 135.40               | 136.40               | 141.00               | 141.00               | 0.00                | 0.00%            |
| Instructional Aides             | 207.20               | 216.50               | 242.50               | 247.50               | 249.40               | 246.40               | -3.00               | -1.20%           |
| Other Professional              | 145.70               | 157.30               | 165.00               | 161.70               | 158.55               | 154.75               | -3.80               | -2.40%           |
| <b>Total</b>                    | <b>498.13</b>        | <b>521.80</b>        | <b>569.50</b>        | <b>572.00</b>        | <b>575.35</b>        | <b>570.75</b>        | <b>-4.60</b>        | <b>-0.80%</b>    |
| <b>Expense</b>                  |                      |                      |                      |                      |                      |                      |                     |                  |
| Salaries                        | \$ 25,309,618        | \$ 28,059,615        | \$ 32,079,299        | \$ 32,090,438        | \$ 31,719,924        | \$ 33,913,801        | \$ 2,193,877        | 6.92%            |
| Benefits                        | \$ 20,233,845        | \$ 23,296,335        | \$ 26,273,653        | \$ 24,046,091        | \$ 25,699,569        | \$ 26,183,207        | \$ 483,638          | 1.88%            |
| Purchase Services               | \$ 711,142           | \$ 817,504           | \$ 759,480           | \$ 747,067           | \$ 730,629           | \$ 684,397           | \$ (46,232)         | -6.33%           |
| Supplies                        | \$ 393,631           | \$ 560,352           | \$ 556,565           | \$ 561,270           | \$ 535,354           | \$ 523,562           | \$ (11,792)         | -2.20%           |
| Transportation                  | \$ 64,183            | \$ 114,350           | \$ 126,900           | \$ 122,650           | \$ 116,681           | \$ 112,600           | \$ (4,081)          | -3.50%           |
| Capital                         | \$ 23,586            | \$ 65,245            | \$ 46,608            | \$ 46,510            | \$ 66,073            | \$ 55,780            | \$ (10,293)         | -15.58%          |
| Operations                      | \$ 2,586,934         | \$ 3,130,711         | \$ 3,378,173         | \$ 3,576,694         | \$ 3,630,686         | \$ 3,610,880         | \$ (19,806)         | -0.55%           |
| Federal & State Grants          | \$ 2,139,366         | \$ 2,210,289         | \$ 2,357,939         | \$ 2,908,710         | \$ 2,647,337         | \$ 2,461,494         | \$ (186,843)        | -7.02%           |
| Indirect                        | \$ 5,934,981         | \$ 3,392,105         | \$ 3,523,192         | \$ 3,635,792         | \$ 3,623,238         | \$ 4,530,848         | \$ 907,610          | 25.05%           |
| <b>Total</b>                    | <b>\$ 57,397,286</b> | <b>\$ 61,646,506</b> | <b>\$ 69,101,809</b> | <b>\$ 67,735,222</b> | <b>\$ 68,769,491</b> | <b>\$ 72,076,569</b> | <b>\$ 3,307,078</b> | <b>4.81%</b>     |
| <b>Revenue</b>                  |                      |                      |                      |                      |                      |                      |                     |                  |
| Foundation Allowance            | \$ 6,578,393         | \$ 7,230,500         | \$ 7,434,911         | \$ 7,315,916         | \$ 7,315,916         | \$ 7,726,401         | \$ 410,485          | 5.61%            |
| Sec 51 categorical              | \$ 14,129,150        | \$ 16,790,997        | \$ 16,384,987        | \$ 18,760,177        | \$ 18,834,029        | \$ 19,120,912        | \$ 286,883          | 1.52%            |
| MPERS UAAL                      | \$ 8,066,572         | \$ 7,430,635         | \$ 8,028,653         | \$ 7,649,140         | \$ 10,135,458        | \$ 7,931,954         | \$ (2,203,504)      | -21.74%          |
| Section 53                      | \$ 289,187           | \$ 92,997            | \$ 168,072           | \$ 168,073           | \$ 414,597           | \$ 291,333           | \$ (123,264)        | -29.73%          |
| Act 18                          | \$ 26,013,874        | \$ 26,790,782        | \$ 28,749,171        | \$ 29,027,015        | \$ 29,007,024        | \$ 30,352,008        | \$ 1,344,984        | 4.64%            |
| Federal & State Grants          | \$ 2,139,366         | \$ 2,210,289         | \$ 2,357,939         | \$ 2,908,710         | \$ 2,730,428         | \$ 2,461,494         | \$ (268,934)        | -9.85%           |
| Enhancement millage             | \$ 205,543           | \$ 236,099           | \$ 250,884           | \$ 256,045           | \$ 260,788           | \$ 274,024           | \$ 13,236           | 5.08%            |
| Other Local Revenue             | \$ 166,911           | \$ 265,805           | \$ 243,911           | \$ 79,868            | \$ 137,903           | \$ 240,627           | \$ 102,724          | 74.49%           |
| Operations Fund Mod             | \$ 80,972            | \$ 221,244           | \$ 241,636           | \$ 284,318           | \$ 253,805           | \$ 142,908           | \$ (10,897)         | -43.69%          |
| <b>Total</b>                    | <b>\$ 57,669,968</b> | <b>\$ 61,269,348</b> | <b>\$ 63,860,164</b> | <b>\$ 66,449,262</b> | <b>\$ 69,089,948</b> | <b>\$ 68,541,661</b> | <b>\$ (548,287)</b> | <b>-0.79%</b>    |
| <b>Excess Cost</b>              | <b>\$ (272,682)</b>  | <b>\$ 377,158</b>    | <b>\$ 5,241,645</b>  | <b>\$ 1,285,960</b>  | <b>\$ (320,457)</b>  | <b>\$ 3,534,908</b>  | <b>\$ 3,855,365</b> | <b>-1203.08%</b> |
| Billable Days                   | 133,925              | 143,405              | 140,507              | 141,273              | 141,301              | 138,671              | \$ (2,630)          | -1.86%           |

## Center Program Revenue Detail:

The \$69.8 million projected revenues for 2025-26 consist primarily of state, federal, and county Act 18 millage funds. A listing of the major revenue categories is listed below:

- Act 18 Funding: \$30,982,799
- State Funding (36% reimbursement): \$27,213,425
- State Retirement Offset Funding: \$8,040,385
- Federal Funding (IDEA): \$1,668,135
- Enhancement Millage: \$274,024
- Investment Earnings: \$57,700

## Center Program Expense, Excess Cost and Daily Tuition by Program:

The four-year history of allocated revenues, expenses, excess cost, and daily tuition by program is detailed below:

### Lincoln Pines

Lincoln Pines (Lincoln, LDC, Pine Grove)

|                        | 2022-23<br>Final     | 2023-24<br>Final     | 2024-25<br>Original Budget | 2024-25<br>Dec Budget | 2024-25<br>April Budget | 2025-26<br>Initial Estimate | Variance         | % chg          |
|------------------------|----------------------|----------------------|----------------------------|-----------------------|-------------------------|-----------------------------|------------------|----------------|
| Pupil FTE              | 322.54               | 335.12               | 335.58                     | 319.08                | 319.08                  | 315.81                      | (3.27)           | -1.04%         |
| <b>Staffing</b>        |                      |                      |                            |                       |                         |                             |                  |                |
| Professionals          | 4.00                 | 4.00                 | 5.00                       | 5.00                  | 5.00                    | 5.00                        | -                | 0.00%          |
| Secretary              | 3.00                 | 3.00                 | 3.00                       | 3.00                  | 3.00                    | 3.60                        | 0.60             | 16.67%         |
| Instructional          | 52.23                | 51.40                | 59.40                      | 60.40                 | 61.80                   | 62.80                       | 1.00             | 1.59%          |
| Instructional Aides    | 109.00               | 106.00               | 122.00                     | 124.00                | 126.00                  | 127.00                      | 1.00             | 0.79%          |
| Other Professional     | 32.20                | 39.80                | 43.80                      | 40.40                 | 40.70                   | 40.40                       | (0.30)           | -0.74%         |
| <b>Total</b>           | <b>200.43</b>        | <b>204.20</b>        | <b>233.20</b>              | <b>232.80</b>         | <b>236.50</b>           | <b>238.80</b>               | <b>2.30</b>      | <b>0.96%</b>   |
| <b>Expense</b>         |                      |                      |                            |                       |                         |                             |                  |                |
| Salaries               | \$ 9,250,113         | \$ 9,930,001         | \$ 11,782,220              | \$ 11,797,532         | \$ 11,706,667           | \$ 12,770,503               | 1,063,836        | 8.33%          |
| Benefits               | \$ 7,654,184         | \$ 8,432,278         | \$ 9,896,516               | \$ 9,025,488          | \$ 9,609,911            | \$ 10,008,977               | 399,066          | 3.99%          |
| Purchase Services      | \$ 221,204           | \$ 270,565           | \$ 229,394                 | \$ 173,500            | \$ 200,766              | \$ 186,455                  | (14,311)         | -7.68%         |
| Supplies               | \$ 117,446           | \$ 194,152           | \$ 180,404                 | \$ 183,290            | \$ 166,586              | \$ 179,740                  | 13,154           | 7.32%          |
| Transportation         | \$ 24,115            | \$ 23,109            | \$ 20,100                  | \$ 19,850             | \$ 23,950               | \$ 20,350                   | (3,600)          | -17.69%        |
| Capital                | \$ 2,977             | \$ 7,651             | \$ 4,365                   | \$ 4,900              | \$ 10,351               | \$ 5,400                    | (4,951)          | -91.69%        |
| Operations             | \$ 1,470,956         | \$ 1,596,782         | \$ 1,677,476               | \$ 1,763,083          | \$ 1,784,451            | \$ 1,768,124                | (16,327)         | -0.92%         |
| Federal & State Grants | \$ 563,329           | \$ 591,357           | \$ 711,456                 | \$ 691,780            | \$ 679,469              | \$ 695,022                  | 15,553           | 2.24%          |
| Indirect               | \$ 2,210,895         | \$ 1,082,772         | \$ 1,181,402               | \$ 1,178,767          | \$ 1,156,355            | \$ 1,556,276                | 399,921          | 25.70%         |
| <b>Total</b>           | <b>\$ 21,515,219</b> | <b>\$ 22,128,667</b> | <b>\$ 25,683,333</b>       | <b>\$ 24,838,190</b>  | <b>\$ 25,338,506</b>    | <b>\$ 27,190,847</b>        | <b>1,852,341</b> | <b>6.81%</b>   |
| <b>Revenue</b>         |                      |                      |                            |                       |                         |                             |                  |                |
| Foundation Allowance   | \$ 2,942,090         | \$ 3,201,578         | \$ 3,285,429               | \$ 3,046,505          | \$ 3,046,505            | \$ 3,158,101                | 111,596          | 3.53%          |
| Sec 51 Categorical     | \$ 5,249,673         | \$ 5,924,851         | \$ 6,023,755               | \$ 6,937,953          | \$ 6,970,870            | \$ 7,317,545                | 346,675          | 4.74%          |
| MPERS UAAL             | \$ 2,948,155         | \$ 2,629,623         | \$ 2,948,797               | \$ 2,812,083          | \$ 3,740,628            | \$ 2,986,839                | (753,789)        | -25.24%        |
| Section 53             | \$ 48,010            | \$ 21,907            | \$ 37,054                  | \$ 31,455             | \$ 77,821               | \$ -                        | (77,821)         | #DIV/0!        |
| Act 18                 | \$ 9,661,206         | \$ 9,488,482         | \$ 10,556,694              | \$ 10,712,508         | \$ 10,785,091           | \$ 11,535,457               | 750,366          | 6.50%          |
| Federal & State Grants | \$ 563,329           | \$ 591,357           | \$ 711,456                 | \$ 691,780            | \$ 720,491              | \$ 695,022                  | (25,469)         | -3.66%         |
| Enhancement millage    | \$ 87,572            | \$ 99,802            | \$ 105,852                 | \$ 101,843            | \$ 103,729              | \$ 107,053                  | 3,324            | 3.11%          |
| Other Local Revenue    | \$ 26,646            | \$ 38,468            | \$ 32,382                  | \$ 9,180              | \$ 22,648               | \$ 21,003                   | (1,645)          | -7.83%         |
| <b>Total</b>           | <b>\$ 21,526,681</b> | <b>\$ 21,996,068</b> | <b>\$ 23,701,419</b>       | <b>\$ 24,343,307</b>  | <b>\$ 25,467,783</b>    | <b>\$ 25,821,020</b>        | <b>353,237</b>   | <b>1.37%</b>   |
| <b>Excess Cost</b>     | <b>\$ (11,462)</b>   | <b>\$ 132,599</b>    | <b>\$ 1,981,914</b>        | <b>\$ 494,883</b>     | <b>\$ (129,277)</b>     | <b>\$ 1,369,827</b>         | <b>1,499,104</b> | <b>109.44%</b> |
| <b>Billable Days</b>   | <b>60,008</b>        | <b>62,517</b>        | <b>61,906</b>              | <b>59,522</b>         | <b>59,982</b>           | <b>59,982</b>               | <b>-</b>         | <b>0.00%</b>   |
| <b>Tuition Rate</b>    | <b>\$50.19</b>       | <b>\$2.12</b>        | <b>\$32.01</b>             | <b>\$8.31</b>         | <b>\$2.16</b>           | <b>\$22.84</b>              | <b>\$24.99</b>   | <b>109.44%</b> |

## Empower U

### Empower U (North, Central, and South)

|                              | 2022-23              | 2023-24              | 2024-25              | 2024-25              | 2024-25              | 2025-26              |                  |                |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|----------------|
|                              | Final                | Final                | Original Budget      | Dec Budget           | April Budget         | Initial Estimate     | Variance         | % chg          |
| Pupil FTE                    | 262.55               | 296.24               | 299.19               | 322.47               | 322.47               | 347.07               | 24.60            | 8.13%          |
| <b>Staffing</b>              |                      |                      |                      |                      |                      |                      |                  |                |
| Professionals                | 2.00                 | 3.00                 | 3.00                 | 3.00                 | 3.00                 | 6.00                 | 3.00             | 50.00%         |
| Secretary                    | 2.00                 | 3.00                 | 3.00                 | 3.00                 | 3.00                 | 3.00                 | -                | 0.00%          |
| Instructional                | 30.00                | 30.00                | 33.00                | 35.00                | 38.00                | 41.00                | 3.00             | 7.32%          |
| Instructional Aides          | 63.00                | 73.00                | 80.00                | 85.00                | 84.00                | 84.00                | -                | 0.00%          |
| Other Professional           | 8.60                 | 9.10                 | 12.40                | 13.20                | 10.20                | 10.60                | 0.40             | 3.77%          |
| <b>Total</b>                 | <b>105.60</b>        | <b>118.10</b>        | <b>131.40</b>        | <b>139.20</b>        | <b>138.20</b>        | <b>144.60</b>        | <b>6.40</b>      | <b>4.43%</b>   |
| <b>Expense</b>               |                      |                      |                      |                      |                      |                      |                  |                |
| Salaries                     | \$ 4,861,087         | \$ 5,998,019         | \$ 6,698,366         | \$ 6,955,059         | \$ 7,032,234         | \$ 7,768,610         | 736,376          | 9.48%          |
| Benefits                     | \$ 3,928,339         | \$ 5,070,898         | \$ 5,547,613         | \$ 5,329,368         | \$ 5,865,869         | \$ 6,116,621         | 250,752          | 4.10%          |
| Purchase Services            | \$ 143,772           | \$ 138,685           | \$ 147,716           | \$ 157,780           | \$ 145,416           | \$ 150,005           | 4,589            | 3.06%          |
| Supplies                     | \$ 72,253            | \$ 126,673           | \$ 106,600           | \$ 120,189           | \$ 130,916           | \$ 118,039           | (12,877)         | -10.91%        |
| Transportation               | \$ 34,449            | \$ 85,132            | \$ 100,300           | \$ 94,800            | \$ 82,729            | \$ 84,250            | 1,521            | 1.81%          |
| Capital                      | \$ 8,740             | \$ 40,789            | \$ 29,178            | \$ 28,693            | \$ 32,290            | \$ 30,843            | (1,447)          | -4.69%         |
| Operations                   | \$ 368,559           | \$ 681,043           | \$ 815,106           | \$ 869,040           | \$ 895,233           | \$ 891,264           | (3,969)          | -0.45%         |
| Federal & State Grants       | \$ 332,106           | \$ 369,202           | \$ 356,598           | \$ 371,805           | \$ 371,805           | \$ 376,574           | 4,769            | 1.27%          |
| Indirect                     | \$ 1,116,572         | \$ 719,601           | \$ 665,462           | \$ 659,283           | \$ 690,309           | \$ 897,862           | 207,553          | 23.12%         |
| <b>Total</b>                 | <b>\$ 10,865,877</b> | <b>\$ 13,230,042</b> | <b>\$ 14,466,939</b> | <b>\$ 14,586,017</b> | <b>\$ 15,246,801</b> | <b>\$ 16,434,068</b> | <b>1,187,267</b> | <b>7.22%</b>   |
| <b>Revenue</b>               |                      |                      |                      |                      |                      |                      |                  |                |
| Foundation Allowance         | \$ 2,375,797         | \$ 2,827,058         | \$ 2,927,024         | \$ 3,079,076         | \$ 3,079,076         | \$ 3,450,700         | 371,624          | 10.77%         |
| Sec 51 Categorical           | \$ 2,352,537         | \$ 3,235,722         | \$ 3,101,428         | \$ 3,658,650         | \$ 3,802,071         | \$ 3,923,848         | 121,777          | 3.10%          |
| MPERS UAAL                   | \$ 1,549,305         | \$ 1,588,372         | \$ 1,676,436         | \$ 1,657,822         | \$ 2,247,008         | \$ 1,816,966         | (430,042)        | -23.67%        |
| Section 53                   | \$ 89,074            | \$ 21,593            | \$ 29,728            | \$ 25,601            | \$ 50,842            | \$ 37,881            | (12,961)         | -34.22%        |
| Act 18                       | \$ 4,089,913         | \$ 4,824,087         | \$ 5,148,140         | \$ 5,272,288         | \$ 5,429,982         | \$ 5,843,666         | 413,684          | 7.08%          |
| Federal & State Grants       | \$ 332,106           | \$ 369,202           | \$ 356,598           | \$ 371,805           | \$ 388,727           | \$ 376,574           | (12,153)         | -3.23%         |
| Enhancement millage          | \$ 70,717            | \$ 88,127            | \$ 94,305            | \$ 102,931           | \$ 104,838           | \$ 116,972           | 12,134           | 10.37%         |
| Other Local Revenue          | \$ 29,957            | \$ 74,398            | \$ 81,972            | \$ 42,931            | \$ 45,555            | \$ 162,890           | 117,335          | 72.03%         |
| Operations Fund Modification | \$ -                 | \$ 134,067           | \$ 150,976           | \$ 169,763           | \$ 160,058           | \$ 46,898            | (113,160)        | -241.29%       |
| <b>Total</b>                 | <b>\$ 10,889,406</b> | <b>\$ 13,162,626</b> | <b>\$ 13,566,607</b> | <b>\$ 14,380,867</b> | <b>\$ 15,308,157</b> | <b>\$ 15,776,395</b> | <b>468,238</b>   | <b>2.97%</b>   |
| <b>Excess Cost</b>           | <b>\$ (23,529)</b>   | <b>\$ 67,416</b>     | <b>\$ 900,332</b>    | <b>\$ 205,150</b>    | <b>\$ (61,356)</b>   | <b>\$ 657,673</b>    | <b>719,029</b>   | <b>109.33%</b> |
| Billable Days                | 52,954               | 58,045               | 58,228               | 62,575               | 62,530               | 62,530               | -                | 0.00%          |
| Tuition Rate                 | -\$0.44              | \$1.16               | \$15.46              | \$3.28               | -\$0.98              | \$10.52              | \$11.50          | 109.33%        |

## Kent Education Center (Beltline & Oakleigh)

| Kent Education Center (Beltline & Oakleigh) |                     |                     |                     |                     |                     |                     |                  |                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|----------------|
|   | 2022-23             | 2023-24             | 2024-25             | 2024-25             | 2024-25             | 2025-26             |                  |                |
|   | Final               | Final               | Original Budget     | Dec Budget          | April Budget        | Initial             | Variance         | % chg          |
| Pupil FTE                                   | 75.31               | 75.7                | 75.79               | 74.18               | 74.18               | 75.27               | 1                | 145%           |
| <b>Staffing</b>                             |                     |                     |                     |                     |                     |                     |                  |                |
| Professionals                               | 5.00                | 4.00                | 4.00                | 4.00                | 4.00                | 4.00                | -                | 0.00%          |
| Secretary                                   | 2.00                | 2.00                | 2.00                | 2.00                | 2.00                | 2.00                | -                | 0.00%          |
| Instructional                               | 24.00               | 23.00               | 25.00               | 23.00               | 23.20               | 23.20               | -                | 0.00%          |
| Instructional Aides                         | 22.00               | 24.00               | 26.00               | 24.00               | 25.00               | 25.00               | -                | 0.00%          |
| Other Professional                          | 9.90                | 9.50                | 9.90                | 10.00               | 9.95                | 9.55                | (0.4)            | -4.19%         |
| <b>Total</b>                                | <b>62.90</b>        | <b>62.50</b>        | <b>66.90</b>        | <b>63.00</b>        | <b>64.15</b>        | <b>63.75</b>        | <b>(0.4)</b>     | <b>-0.63%</b>  |
| <b>Expense</b>                              |                     |                     |                     |                     |                     |                     |                  |                |
| Salaries                                    | \$ 3,280,448        | \$ 3,432,190        | \$ 4,070,802        | \$ 3,755,438        | \$ 3,351,617        | \$ 4,151,046        | 799,429          | 19.26%         |
| Benefits                                    | \$ 2,589,441        | \$ 2,804,911        | \$ 3,304,808        | \$ 2,695,341        | \$ 2,634,853        | \$ 3,196,015        | 561,162          | 17.56%         |
| Purchase Services                           | \$ 48,266           | \$ 97,488           | \$ 72,336           | \$ 90,472           | \$ 62,421           | \$ 61,622           | (799)            | -1.30%         |
| Supplies                                    | \$ 39,037           | \$ 86,019           | \$ 90,864           | \$ 93,869           | \$ 56,809           | \$ 87,069           | 30,260           | 34.75%         |
| Transportation                              | \$ 5,313            | \$ 4,163            | \$ 4,800            | \$ 6,300            | \$ 8,302            | \$ 6,300            | (2,002)          | -31.78%        |
| Capital                                     | \$ 3,770            | \$ 7,910            | \$ 3,823            | \$ 4,617            | \$ 7,083            | \$ 4,617            | (2,466)          | -53.41%        |
| Operations                                  | \$ 443,114          | \$ 565,140          | \$ 589,768          | \$ 604,959          | \$ 661,837          | \$ 712,397          | 50,560           | 7.10%          |
| Federal & State Grants                      | \$ 293,969          | \$ 189,899          | \$ 171,019          | \$ 474,892          | \$ 225,830          | \$ 171,167          | (54,663)         | -31.94%        |
| Indirect                                    | \$ 767,725          | \$ 367,647          | \$ 400,595          | \$ 390,896          | \$ 340,640          | \$ 535,258          | 194,618          | 36.36%         |
| <b>Total</b>                                | <b>\$ 7,471,083</b> | <b>\$ 7,555,367</b> | <b>\$ 8,708,815</b> | <b>\$ 8,116,784</b> | <b>\$ 7,349,392</b> | <b>\$ 8,925,491</b> | <b>1,576,099</b> | <b>17.66%</b>  |
| <b>Revenue</b>                              |                     |                     |                     |                     |                     |                     |                  |                |
| Foundation Allowance                        | \$ 668,957          | \$ 689,854          | \$ 704,302          | \$ 654,305          | \$ 654,305          | \$ 682,700          | 28,395           | 4.16%          |
| Sec 51 Categorical                          | \$ 1,845,168        | \$ 2,048,124        | \$ 2,056,064        | \$ 2,106,779        | \$ 1,911,937        | \$ 2,275,585        | 363,648          | 15.98%         |
| MPERS UAAL                                  | \$ 1,045,530        | \$ 908,898          | \$ 1,018,820        | \$ 895,153          | \$ 1,070,941        | \$ 970,871          | (100,070)        | -10.31%        |
| Section 53                                  | \$ 152,103          | \$ 49,497           | \$ 101,290          | \$ 111,017          | \$ 285,934          | \$ 253,452          | (32,482)         | -12.82%        |
| Act 18                                      | \$ 3,440,037        | \$ 3,558,008        | \$ 3,892,005        | \$ 3,679,626        | \$ 3,187,329        | \$ 4,059,161        | 871,832          | 21.48%         |
| Federal & State Grants                      | \$ 293,969          | \$ 189,899          | \$ 171,019          | \$ 474,892          | \$ 233,978          | \$ 171,167          | (62,811)         | -36.70%        |
| Enhancement millage                         | \$ 19,912           | \$ 21,505           | \$ 22,692           | \$ 21,873           | \$ 22,278           | \$ 23,142           | 864              | 3.73%          |
| Other Local Revenue                         | \$ 25,884           | \$ 37,098           | \$ 32,202           | \$ 6,502            | \$ 16,920           | \$ 18,323           | 1,403            | 7.66%          |
| <b>Total</b>                                | <b>\$ 7,491,560</b> | <b>\$ 7,502,883</b> | <b>\$ 7,998,394</b> | <b>\$ 7,950,147</b> | <b>\$ 7,383,622</b> | <b>\$ 8,454,401</b> | <b>1,070,779</b> | <b>12.67%</b>  |
| <b>Excess Cost</b>                          | <b>\$ (20,477)</b>  | <b>\$ 52,484</b>    | <b>\$ 710,421</b>   | <b>\$ 166,637</b>   | <b>\$ (34,230)</b>  | <b>\$ 471,090</b>   | <b>505,320</b>   | <b>107.27%</b> |
| Billable Days                               | 13,705              | 16,248              | 16,271              | 14,731              | 15,200              | 15,200              | -                | 0.00%          |
| Tuition Rate                                | \$1.49              | \$3.23              | \$43.66             | \$11.31             | \$2.25              | \$30.99             | 33               | 107.27%        |

## Early On

| Early-On Kent ISD            |              |              |                 |               |               |               |           |         |
|------------------------------|--------------|--------------|-----------------|---------------|---------------|---------------|-----------|---------|
|                              | 2022-23      | 2023-24      | 2024-25         | 2024-25       | 2024-25       | 2025-26       |           |         |
|                              | Final        | Final        | Original Budget | Dec Budget    | April Budget  | Initial       | Variance  | % chg   |
| Pupil FTE                    | 190.00       | 174.00       | 133.60          | 88.00         | 129.20        | 129.20        | -         | 0.00%   |
| Staffing                     |              |              |                 |               |               |               |           |         |
| Professionals                | -            | -            | -               | -             | -             | -             | -         | #DIV/0! |
| Secretary                    | 2.00         | 2.00         | 2.00            | 2.00          | 2.00          | 2.00          | -         | 0.00%   |
| Instructional                | 2.00         | 2.00         | 2.00            | 2.00          | 2.00          | 2.00          | -         | 0.00%   |
| Instructional Aides          | -            | -            | -               | -             | -             | -             | -         | #DIV/0! |
| Other Professional           | 60.80        | 60.90        | 60.90           | 60.90         | 60.90         | 61.40         | 0.5       | 0.81%   |
| Total                        | 64.80        | 64.90        | 64.90           | 64.90         | 64.90         | 65.40         | 0.5       | 0.76%   |
| Expense                      |              |              |                 |               |               |               |           |         |
| Salaries                     | \$ 4,367,420 | \$ 4,619,237 | \$ 5,124,356    | \$ 5,100,949  | \$ 5,109,280  | \$ 5,446,194  | 336,914   | 6.19%   |
| Benefits                     | \$ 3,194,500 | \$ 3,602,498 | \$ 3,901,033    | \$ 3,588,230  | \$ 3,937,608  | \$ 3,883,367  | (54,241)  | -1.40%  |
| Purchase Services            | \$ 157,099   | \$ 181,364   | \$ 155,512      | \$ 177,155    | \$ 181,535    | \$ 177,945    | (3,590)   | -2.02%  |
| Supplies                     | \$ 40,773    | \$ 28,255    | \$ 29,850       | \$ 27,650     | \$ 28,000     | \$ 28,100     | 100       | 0.36%   |
| Transportation               | \$ -         | \$ -         | \$ -            | \$ -          | \$ -          | \$ -          | -         | #DIV/0! |
| Capital                      | \$ 2,522     | \$ 1,504     | \$ 1,800        | \$ 1,700      | \$ 9,100      | \$ 9,100      | -         | 0.00%   |
| Operations                   | \$ 149,940   | \$ 161,429   | \$ 167,879      | \$ 212,127    | \$ 173,595    | \$ 177,785    | 4,190     | 2.36%   |
| Federal & State Grants       | \$ 571,433   | \$ 597,403   | \$ 658,011      | \$ 931,022    | \$ 931,022    | \$ 793,359    | (137,663) | -17.35% |
| Indirect                     | \$ 971,623   | \$ 471,848   | \$ 484,021      | \$ 635,664    | \$ 630,523    | \$ 796,642    | 166,119   | 20.85%  |
| Total                        | \$ 9,455,310 | \$ 9,663,538 | \$ 10,522,462   | \$ 10,674,497 | \$ 11,000,663 | \$ 11,312,492 | 311,829   | 2.76%   |
| Revenue                      |              |              |                 |               |               |               |           |         |
| Foundation Allowance         | \$ -         | \$ -         | \$ -            | \$ -          | \$ -          | \$ -          | -         | #DIV/0! |
| Sec 51 Categorical           | \$ 2,642,875 | \$ 2,949,193 | \$ 2,758,942    | \$ 3,226,943  | \$ 3,271,239  | \$ 3,298,275  | 27,036    | 0.82%   |
| MPSERS UAAL                  | \$ 1,391,966 | \$ 1,223,248 | \$ 1,282,499    | \$ 1,215,872  | \$ 1,632,567  | \$ 1,273,787  | (358,780) | -28.17% |
| Section 53                   | \$ -         | \$ -         | \$ -            | \$ -          | \$ -          | \$ -          | -         | #DIV/0! |
| Act 18                       | \$ 4,900,832 | \$ 4,692,145 | \$ 4,804,311    | \$ 4,942,083  | \$ 5,084,316  | \$ 5,210,692  | 126,376   | 2.43%   |
| Federal & State Grants       | \$ 571,433   | \$ 597,403   | \$ 658,011      | \$ 931,022    | \$ 943,077    | \$ 793,359    | (149,718) | -18.87% |
| Enhancement millage          | \$ 9,734     | \$ 10,704    | \$ 11,341       | \$ 11,479     | \$ 11,692     | \$ 12,115     | 423       | 3.49%   |
| Other Local Revenue          | \$ 25,960    | \$ 38,096    | \$ 32,982       | \$ 7,282      | \$ 17,685     | \$ 19,103     | 1,418     | 7.42%   |
| Operations Fund Modification | \$ 80,972    | \$ 87,177    | \$ 90,660       | \$ 114,555    | \$ 93,747     | \$ 96,010     | 2,263     | 2.36%   |
| Total                        | \$ 9,623,772 | \$ 9,597,966 | \$ 9,638,746    | \$ 10,449,236 | \$ 11,054,323 | \$ 10,703,341 | (350,982) | -3.28%  |
| Excess Cost                  | \$ (168,462) | \$ 65,572    | \$ 883,716      | \$ 225,261    | \$ (53,660)   | \$ 609,151    | 662,811   | 108.81% |
| Billable Units               | 1,272        | 1,081        | 1,031           | 800           | 959           | 959           | -         | 0.00%   |
| Tuition Rate                 | -\$132.48    | \$60.66      | \$857.31        | \$281.58      | -\$55.95      | \$635.19      | 691       | 108.81% |

## Hearing Impaired

### Kent ISD Total Communications (Oral Deaf and DHH Combined)

|                                 | 2022-23<br>Final    | 2023-24<br>Final    | 2024-25<br>Original Budget | 2024-25<br>Dec Budget | 2024-25<br>April Budget | 2025-26<br>Initial Estimate | Variance         | % chg          |
|---------------------------------|---------------------|---------------------|----------------------------|-----------------------|-------------------------|-----------------------------|------------------|----------------|
| Pupil FTE                       | 34.56               | 38.89               | 39.57                      | 42.75                 | 42.75                   | 43.49                       | 1                | 1.70%          |
| <b>Staffing</b>                 |                     |                     |                            |                       |                         |                             |                  |                |
| Professionals                   | 100                 | 2.00                | 2.00                       | 2.00                  | 2.00                    | 2.00                        | -                | 0.00%          |
| Secretary                       | 100                 | 1.00                | 1.00                       | 1.00                  | 1.00                    | 1.00                        | -                | 0.00%          |
| Instructional                   | 11.00               | 12.00               | 12.00                      | 12.00                 | 12.00                   | 12.00                       | -                | 0.00%          |
| Instructional Aides             | 10.20               | 9.50                | 10.50                      | 10.50                 | 10.40                   | 10.40                       | -                | 0.00%          |
| Other Professional              | 29.60               | 35.10               | 35.10                      | 32.80                 | 32.80                   | 32.80                       | -                | 0.00%          |
| <b>Total</b>                    | <b>52.80</b>        | <b>59.60</b>        | <b>60.60</b>               | <b>58.30</b>          | <b>58.20</b>            | <b>58.20</b>                | -                | 0.00%          |
| <b>Expense</b>                  |                     |                     |                            |                       |                         |                             |                  |                |
| Salaries                        | \$ 2,803,930        | \$ 3,276,500        | \$ 3,546,395               | \$ 3,584,552          | \$ 3,628,375            | \$ 3,777,448                | 143,073          | 3.95%          |
| Benefits                        | \$ 2,284,359        | \$ 2,762,784        | \$ 2,976,386               | \$ 2,770,661          | \$ 2,986,086            | \$ 2,978,227                | (1,853)          | -0.26%         |
| Purchase Services               | \$ 100,642          | \$ 95,943           | \$ 111,241                 | \$ 117,420            | \$ 111,251              | \$ 108,370                  | (2,881)          | -2.66%         |
| Supplies                        | \$ 102,935          | \$ 103,614          | \$ 128,619                 | \$ 126,644            | \$ 142,793              | \$ 110,614                  | (32,179)         | -29.09%        |
| Transportation                  | \$ 306              | \$ 1,946            | \$ 1,700                   | \$ 1,700              | \$ 1,700                | \$ 1,700                    | -                | 0.00%          |
| Capital                         | \$ 4,520            | \$ 6,631            | \$ 6,192                   | \$ 5,350              | \$ 6,249                | \$ 5,820                    | (429)            | -7.31%         |
| Operations                      | \$ 61,092           | \$ 61,317           | \$ 61,500                  | \$ 61,500             | \$ 51,683               | \$ 61,310                   | \$ 9,627         | 15.70%         |
| Federal & State Grants          | \$ 304,911          | \$ 417,933          | \$ 419,884                 | \$ 414,143            | \$ 414,143              | \$ 425,372                  | 11,229           | 2.64%          |
| Indirect                        | \$ 689,624          | \$ 668,514          | \$ 710,870                 | \$ 670,387            | \$ 688,434              | \$ 744,810                  | 56,376           | 7.57%          |
| <b>Total</b>                    | <b>\$ 6,352,319</b> | <b>\$ 7,395,182</b> | <b>\$ 7,962,787</b>        | <b>\$ 7,752,357</b>   | <b>\$ 8,030,714</b>     | <b>\$ 8,213,671</b>         | <b>182,957</b>   | <b>2.23%</b>   |
| <b>Revenue</b>                  |                     |                     |                            |                       |                         |                             |                  |                |
| Foundation Allowance            | \$ 316,225          | \$ 373,655          | \$ 389,725                 | \$ 410,742            | \$ 410,742              | \$ 434,900                  | 24,158           | 5.95%          |
| Sec 51 Categorical              | \$ 1,632,688        | \$ 2,148,134        | \$ 2,000,638               | \$ 2,294,311          | \$ 2,340,897            | \$ 2,305,659                | (35,238)         | -1.53%         |
| MPERS UAAL                      | \$ 893,656          | \$ 867,670          | \$ 887,575                 | \$ 854,421            | \$ 1,159,373            | \$ 883,491                  | (215,882)        | -31.23%        |
| Section 53                      | \$ -                | \$ -                | \$ -                       | \$ -                  | \$ -                    | \$ -                        | -                | NDV/0%         |
| Act 18                          | \$ 3,186,863        | \$ 3,486,702        | \$ 3,571,030               | \$ 3,595,813          | \$ 3,703,632            | \$ 3,703,032                | (600)            | -0.02%         |
| Federal & State Grants          | \$ 304,911          | \$ 417,933          | \$ 419,884                 | \$ 414,143            | \$ 417,127              | \$ 425,372                  | 8,245            | 1.94%          |
| Enhancement millage             | \$ 9,413            | \$ 11,648           | \$ 12,556                  | \$ 13,731             | \$ 13,985               | \$ 14,742                   | 757              | 5.13%          |
| Other Local Revenue             | \$ 33,507           | \$ 40,713           | \$ 32,186                  | \$ 7,486              | \$ 18,190               | \$ 19,308                   | 1,118            | 5.79%          |
| <b>Total</b>                    | <b>\$ 6,377,269</b> | <b>\$ 7,346,455</b> | <b>\$ 7,313,594</b>        | <b>\$ 7,590,647</b>   | <b>\$ 8,064,006</b>     | <b>\$ 7,786,504</b>         | <b>(271,502)</b> | <b>-3.56%</b>  |
| <b>Excess Cost</b>              | <b>\$ (24,950)</b>  | <b>\$ 48,727</b>    | <b>\$ 649,193</b>          | <b>\$ 161,710</b>     | <b>\$ (33,292)</b>      | <b>\$ 427,167</b>           | <b>460,459</b>   | <b>107.73%</b> |
| Billable Days                   | 16,661              | 12,789              | 16,419                     | 12,240                | 12,968                  | 12,968                      | -                | 0.00%          |
| Billable Days - Non-Resident    |                     |                     |                            |                       |                         |                             |                  |                |
| Tuition for Teacher Consultants | \$ (10,636.93)      | \$ 6,761.42         | \$ (10,636.93)             | \$ 22,254.01          | \$ (5,609.10)           | \$ 59,811.01                | 65,420           | 103.38%        |
| Tuition for Audiologist Tech    | \$ (2,922.51)       | \$ 2,121.85         | \$ 119.86                  | \$ 4,943.31           | \$ (1,269.78)           | \$ 12,449.77                | 13,720           | 110.20%        |
| Tuition Rate                    | -\$0.68             | \$3.12              | \$40.18                    | \$10.99               | -\$2.04                 | \$27.37                     | 29               | 107.44%        |

## Excess Cost History

The 10-year history of excess cost for center programs is provided below, including the amended budget for 2024-25 and proposed budget for 2025-26.

### Center Program Financial History

|                                 | 2016-17<br>Actual  | 2017-18<br>Actual  | 2018-19<br>Actual  | 2019-20<br>Actual  | 2020-21<br>Actual  | 2021-22<br>Actual  | 2022-23<br>Actual  | 2023-24<br>Actual | 2024-25<br>Amended Budget | 2025-26<br>Initial Budget |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------|---------------------------|
| Pupil FTE                       | 1,013.39           | 968.29             | 892.18             | 965.10             | 923.68             | 883.40             | 915.05             | 934.35            | 900.72                    | 910.84                    |
| Excess Cost before Tot Comm.    | \$5,548,246        | \$3,689,619        | \$1,160,963        | \$3,537,521        | \$2,604,563        | \$1,051,286        | (\$267,098)        | \$344,316         | (\$300,180)               | \$3,245,477               |
| Total Communication Excess Cost | \$1,468,490        | \$1,438,704        | \$1,047,137        | \$1,178,508        | \$1,368,279        | \$1,294,522        | (\$5,584)          | \$32,842          | (\$20,277)                | \$189,431                 |
| <b>Total Excess Cost</b>        | <b>\$7,016,736</b> | <b>\$5,128,323</b> | <b>\$2,208,100</b> | <b>\$4,716,029</b> | <b>\$3,972,842</b> | <b>\$2,345,808</b> | <b>(\$272,682)</b> | <b>\$377,158</b>  | <b>(\$320,457)</b>        | <b>\$3,534,908</b>        |

### Three Year Trend Analysis SPECIAL EDUCATION CENTER PROGRAMS FUND

| Year ending:                      | 2023-24      | 2024-25      | 2025-26      |         |
|-----------------------------------|--------------|--------------|--------------|---------|
|                                   | Actual       | Apr Amend    | Original     | % chg   |
| Revenue:                          |              |              |              |         |
| Local sources                     | 265,803      | 137,903      | 124,635      | -9.62%  |
| State sources                     | 32,659,175   | 38,419,228   | 36,481,723   | -5.04%  |
| Federal sources                   | 1,552,943    | 1,678,305    | 1,668,135    | -0.61%  |
| Interdistrict                     | 155,299      | -            | 3,299,100    | -       |
|                                   |              |              |              |         |
| Total revenues                    | 34,633,220   | 40,235,436   | 41,573,593   | 3.33%   |
| Expenditures:                     |              |              |              |         |
| Instruction:                      |              |              |              |         |
| Student instruc & added needs     | 32,499,277   | 37,344,145   | 38,499,575   | 3.09%   |
| Supporting services:              |              |              |              | -       |
| Pupil services                    | 20,510,585   | 21,754,961   | 22,697,061   | 4.33%   |
| Instructional staff               | 4,644,878    | 5,324,232    | 6,473,304    | 21.58%  |
| General administration            | -            | -            | -            | -       |
| School administration             | 141,565      | 202,191      | 178,525      | -11.70% |
| Business services                 | 5,085        | 3,043        | 3,043        | 0.00%   |
| Operation and maintenance         | 4,029,663    | 4,637,467    | 4,643,557    | 0.13%   |
| Transportation services           | 114,349      | 116,681      | 112,600      | -3.50%  |
| Central services                  | 58,254       | 60,476       | 59,771       | -1.17%  |
| Other services                    | 161,708      | 114,900      | 139,900      | 21.76%  |
| Community services                | -            | 1,000        | 1,000        | 0.00%   |
| Interdistrict transactions        | 18,408       | 18,408       | 18,408       | 0.00%   |
| Capital outlay                    | -            | -            | -            | -       |
| Debt service                      | 101,671      | -            | -            | -       |
|                                   |              |              |              |         |
| Total expenditures                | 62,285,443   | 69,577,504   | 72,826,744   | 4.67%   |
|                                   |              |              |              |         |
| Revenue over (under) expenditures | (27,652,223) | (29,342,068) | (31,253,151) | 6.51%   |
| Other financing sources (uses)    |              |              |              |         |
| Transfer in                       | 27,868,694   | 30,140,992   | 31,515,723   | 4.56%   |
| Transfer out                      | (475,937)    | (487,063)    | (574,433)    | 17.94%  |
| Total other financing uses        | 27,392,757   | 29,653,929   | 30,941,290   | 4.34%   |
|                                   |              |              |              |         |
| Net change in fund balances       | (259,466)    | 311,861      | (311,861)    |         |
|                                   |              |              |              |         |
| Ending Year Fund Balance          | -            | 311,861      | -            | -       |

## BUDGET NARRATIVE & DETAIL

### CAREER TECHNICAL EDUCATION FUND

The Career Technical Education Fund supports the operations of the Career Technical Center, Launch U early/middle college program and career readiness program. Thirty programs at the Center and satellite locations serve over 2,200 students from throughout the county.

By far the largest source of revenue for the Career Technical Education Fund is property tax collections, which represents approximately 74% of all revenue. State funding (16.6%) and federal sources (3.8%), (primarily Perkins Grant) are the next largest sources of revenue. The CTE Fund levies .8398 mills, and an additional 0.1 mill of the Vocational Education millage is set aside for the CTE capital projects fund.

The proposed budget for 2025-26 is \$38.3 million, representing 9.0% of the total Kent ISD budget of \$426 million. Proposed revenues for 2025-26 are \$40.4 million. After factoring in transfers in and out of the fund, the budgeted deficit for 2025-26 is \$7,718,956. For the current year (2024-25) the projected surplus is \$3,352,292. Fund reserves at the end of the 2025-26 fiscal year are projected to be \$16,826,690 or 43.9% of annual expenditures.

The three-year history and proposed budget for the Career Technical Education Fund is provided below, in total, and with grants and non-grant budgets separated.

#### Career Technical Education Fund Budget History

|                                 | 2022-23<br><u>Actual</u>         | 2023-24<br><u>Actual</u>         | 2024-25<br><u>Amended</u>         | 2025-26<br><u>Proposed Bdgt</u>         |
|---------------------------------|----------------------------------|----------------------------------|-----------------------------------|---|
| Total Revenues                  | \$38,469,572                     | \$41,806,150                     | \$44,295,128                      | \$44,240,314                            |
| Total Expenses                  | <u>\$36,680,403</u>              | <u>\$36,522,366</u>              | <u>\$40,942,836</u>               | <u>\$51,959,270</u>                     |
| Net Surplus/(Deficit)           | \$1,789,169                      | \$5,283,784                      | \$3,352,292                       | (\$7,718,956)                           |
| <b>Grant Funded Budget</b>      | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended</u></b> | <b>2025-26<br/><u>Proposed Bdgt</u></b> |
| Total Revenues                  | \$2,205,901                      | \$2,180,300                      | \$1,479,909                       | \$1,531,144                             |
| Total Expenses                  | <u>\$2,205,901</u>               | <u>\$2,180,300</u>               | <u>\$1,479,909</u>                | <u>\$1,531,144</u>                      |
| Net Surplus/(Deficit)           | \$0                              | \$0                              | \$0                               | \$0                                     |
| <b>Non- Grant Funded Budget</b> | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended</u></b> | <b>2025-26<br/><u>Proposed Bdgt</u></b> |
| Total Revenues                  | \$36,263,671                     | \$39,625,850                     | \$42,815,219                      | \$42,709,170                            |
| Total Expenses                  | <u>\$34,474,502</u>              | <u>\$34,342,066</u>              | <u>\$39,462,927</u>               | <u>\$50,428,126</u>                     |
| Net Surplus/(Deficit)           | \$1,789,169                      | \$5,283,784                      | \$3,352,292                       | (\$7,718,956)                           |



### Trend Analysis

The Career Technical Education fund has benefited greatly from the taxable value growth experienced in Kent County the last several years. The fund reserve has increased by \$16.8 million from 2014-15 to 2023-24. The amended 2024-25 budget continues the trend with a significant surplus. For 2025-26, the budget included a significant use of fund balance. **This is due to a one-time \$10 million transfer to the CTE capital projects fund to provide funding for a potential KCTC satellite campus to support the Career Prep 2030 initiative and strong student demand for CTE programming.** Without the one-time transfer, the CTE fund in 2025-26 would have a surplus of \$2,218,044. The district is fortunate to have been able to increase fund balance the last several years to support the Career Prep 2030 initiative and facility needs. It should be noted that the development of the Career Prep 2030 initiative and program growth that results will also increase ongoing operational costs, and likely will reduce the significant structural surpluses experienced the last several years.

### Career Technical Education Grant Detail

Approximately \$1.5 million of the \$38 million CTE fund is grant funded. Detailed below are the major grants (revenues and expenses) within the career technical education fund:

- Perkins Grant: \$1,531,144

### Career Technical Education Fund Non-Grant Detail

The non-grant revenue portion of the career technical education fund is approximately \$39 million. The major sources of revenue for the non-grant portion of the career technical education fund are:

#### Career Technical Education Fund Revenue Detail

|   | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended</u> | 2025-26<br><u>Proposed Budget</u> |
|---|--------------------------|--------------------------|---------------------------|-----------------------------------|
| Property Tax Collections                  | \$24,505,422             | \$26,545,437             | \$28,771,900              | \$30,209,900                      |
| State Retirement Offset Funding           | \$3,532,183              | \$3,212,664              | \$4,267,112               | \$3,404,494                       |
| State Section 61a                         | \$2,083,737              | \$1,950,440              | \$1,565,212               | \$1,631,637                       |
| State Section 61b Early Middle College    | \$534,680                | \$580,110                | \$737,000                 | \$737,000                         |
| State Personal Property Tax Reimbursement | \$403,307                | \$458,070                | \$427,685                 | \$425,400                         |
| Merchandise Sales                         | \$179,023                | \$171,843                | \$161,850                 | \$168,250                         |
| Lease of Building Space                   | \$128,159                | \$86,792                 | \$83,150                  | \$38,205                          |
| KCTC Tuition                              | \$313,261                | \$314,453                | \$227,164                 | \$170,000                         |
| Other Taxes, Penalties & Interest         | \$85,313                 | \$128,709                | \$97,100                  | \$97,100                          |
| State Renaissance Zone Payments           | \$56,912                 | \$51,417                 | \$55,816                  | \$55,816                          |
| Investment Earnings                       | \$774,736                | \$1,285,632              | \$1,337,200               | \$1,142,500                       |
| Sale of Residential Construction Homes    | \$0                      | \$386,278                | \$0                       | \$108,000                         |
| State Section 26d Brownfield              | \$288,126                | \$316,369                | \$374,074                 | \$426,000                         |

In addition to the revenues highlighted above, the career technical education fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the career technical education fund that benefit the other funds. A summary of those are:

| <b>Transfers in from Other Funds</b>    |   |   |  |  |
|---|---|---|--|--|
|   | <b><u>2022-23</u></b><br><b><u>Actual</u></b> | <b><u>2023-24</u></b><br><b><u>Actual</u></b> | <b><u>2024-25</u></b><br><b><u>Amended</u></b> | <b><u>2025-26</u></b><br><b><u>Proposed Budget</u></b> |
| Transfer in from Special Education Fund | \$1,779,755                                   | \$2,359,147                                   | \$2,517,900                                    | \$2,555,500  |
| Transfer in from General Fund           | \$544,716                                     | \$702,031                                     | \$735,600                                      | \$750,000  |
| Transfer in from Cooperative Fund       | \$389,695                                     | \$228,064                                     | \$133,100                                      | \$135,700  |
| Transfer in from Center Programs        | \$225,000                                     | \$225,000                                     | \$225,000                                      | \$241,000  |

The major programs and services funded by the Career Technical Education Fund are provided below:

| <b>Career Technical Education Fund Programs &amp; Services</b> |   |   |  |  |
|--|---|---|--|--|
|  | <b><u>2022-23</u></b><br><b><u>Actual</u></b> | <b><u>2023-24</u></b><br><b><u>Actual</u></b> | <b><u>2024-25</u></b><br><b><u>Amended</u></b> | <b><u>2025-26</u></b><br><b><u>Proposed Bdgt</u></b> |
| Student Programs   | \$11,956,733                                  | \$12,322,385                                  | \$13,828,884                                   | \$14,343,344   |
| Custodial & Maintenance, Utilities, Risk Mgmt.                 | \$4,619,283                                   | \$4,840,891                                   | \$5,171,117                                    | \$5,223,837  |
| CTE Administrative & Support Services                          | \$2,905,660                                   | \$3,111,446                                   | \$3,334,395                                    | \$3,280,169  |
| Capital Outlay   | \$974,598                                     | \$1,606,338                                   | \$2,617,987                                    | \$2,506,598  |
| Information Technology   | \$2,461,277                                   | \$2,835,633                                   | \$3,153,917                                    | \$3,187,508  |
| Data Warehouse   | \$1,351,741                                   | \$1,694,520                                   | \$2,006,274                                    | \$2,133,953  |
| Career Readiness   | \$868,205                                     | \$832,112                                     | \$1,580,053                                    | \$1,856,857  |
| Work Force Development   | \$345,498                                     | \$538,596                                     | \$714,989                                      | \$872,652  |
| Powerschool  | \$566,818                                     | \$616,468                                     | \$652,458                                      | \$684,988  |
| Security   | \$459,229                                     | \$370,502                                     | \$377,868                                      | \$364,239  |
| Business Office  | \$97,680                                      | \$384,836                                     | \$546,817                                      | \$690,907  |
| Launch U   | \$352,332                                     | \$402,499                                     | \$354,769                                      | \$369,298  |
| Career Prep 2030   | \$347,551                                     | \$324,309                                     | \$352,889                                      | \$326,905  |
| Educational Technology   | \$299,376                                     | \$22,919                                      | \$0  | \$0  |
| Dual Enrollment  | \$403,831                                     | \$434,532                                     | \$319,736                                      | \$423,100  |
| Human Resources/Additional Pay                                 | \$404,764                                     | \$167,605                                     | \$249,339                                      | \$295,589  |

In addition to the expenses highlighted above, the career technical education fund includes fund transfers from other funds to offset a portion of the administrative expenses included in the career technical education fund that benefit the other funds. A summary of those are:

| <b>Transfers to Other Funds</b>       |   |   |  |  |
|---------------------------------------|---|---|--|--|
|                                       | <b><u>2022-23</u></b><br><b><u>Actual</u></b> | <b><u>2023-24</u></b><br><b><u>Actual</u></b> | <b><u>2024-25</u></b><br><b><u>Amended</u></b> | <b><u>2025-26</u></b><br><b><u>Proposed Bdgt</u></b> |
| Transfer to General Fund              | \$3,709,650                                   | \$2,744,843                                   | \$3,139,888                                    | \$3,180,394  |
| Transfer to Cooperative Fund          | \$406,333                                     | \$410,000                                     | \$417,000                                      | \$419,000  |
| Transfer to CTE Capital Projects Fund | \$1,000,000                                   | \$0   | \$0  | \$10,000,000   |

### **Fund Balance Analysis**

The proposed 2025-26 CTE fund budget projects an ending fund balance of \$16,826,690 as of June 30, 2026. A history of ending fund balance over the last several years is detailed below:

| Fund Balance History   |                |                |                |                |                            |                             |
|------------------------|----------------|----------------|----------------|----------------|----------------------------|-----------------------------|
|                        | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>Amended<br/>2024-25</u> | <u>Proposed<br/>2025-26</u> |
| Ending Fund Balance    | \$12,847,739   | \$14,120,402   | \$15,909,570   | \$21,193,354   | \$24,545,646               | \$16,826,690                |
| Change in Fund Balance | \$1,847,192    | \$1,272,663    | \$1,789,169    | \$5,283,784    | \$3,352,292                | (\$7,718,956)               |

The total fund balance in each fund is separated into “committed” and “uncommitted”. By definition, the committed fund balance has been “established to indicate tentative plans for how financial resources will be used in a future period”. This allows the Kent ISD Board to coordinate their strategic plan with the financial planning of the district. The purposes for the committed fund balance have been listed below.

Total “spendable” fund balance as of June 30, 2026:

|              |                     |                         |
|--------------|---------------------|-------------------------|
| Committed:   | \$1,500,000         | (3.9% of expenditures)  |
| Uncommitted: | <u>\$15,326,960</u> | (40.0% of expenditures) |
| Total:       | \$16,826,960        |                         |

### **Use of Committed Funds:**

|                                      |             |
|--------------------------------------|-------------|
| Career Tech Education facility needs | \$1,500,000 |
|--------------------------------------|-------------|

### Three Year Trend Analysis CAREER TECHNICAL EDUCATION FUND

| Year ending:                      | 2023-24           | 2024-25           | 2025-26            |          |
|-----------------------------------|-------------------|-------------------|--------------------|----------|
|                                   | Actual            | Apr Amend         | Original           | % chg    |
| Revenue:                          |                   |                   |                    |          |
| Local sources                     | 29,032,264        | 30,810,773        | 31,983,125         | 3.81%    |
| State sources                     | 6,768,328         | 7,522,646         | 6,749,844          | -10.27%  |
| Federal sources                   | 2,005,966         | 1,468,602         | 1,531,144          | 4.26%    |
| Interdistrict                     | 196,836           | 194,263           | 170,087            | -12.44%  |
| Total revenues                    | <u>38,003,394</u> | <u>39,996,284</u> | <u>40,434,200</u>  | 1.09%    |
| Expenditures:                     |                   |                   |                    |          |
| Instruction:                      |                   |                   |                    |          |
| Student instruc & added needs     | 15,066,772        | 16,007,645        | 15,473,665         | -3.34%   |
| Adult continuing ed               | -                 | -                 | -                  | -        |
| Supporting services:              |                   |                   |                    |          |
| Pupil services                    | 1,726,345         | 1,792,349         | 1,824,746          | 1.81%    |
| Instructional staff               | 2,405,875         | 3,064,364         | 3,455,071          | 12.75%   |
| General administration            | 57,324            | 58,000            | 58,000             | 0.00%    |
| School administration             | 1,621,271         | 1,588,583         | 1,618,000          | 1.85%    |
| Business services                 | 490,590           | 696,413           | 845,888            | 21.46%   |
| Operation and maintenance         | 5,398,730         | 5,719,729         | 8,009,674          | 40.04%   |
| Transportation services           | 129,229           | 95,294            | 94,001             | -1.36%   |
| Central services                  | 5,430,209         | 6,118,195         | 6,350,981          | 3.80%    |
| Other services                    | 3,631             | -                 | -                  | -        |
| Community services                | -                 | -                 | -                  | -        |
| Interdistrict transactions        | 355,064           | 254,750           | 244,750            | -3.93%   |
| Capital outlay                    | 308,346           | 569,220           | 25,000             | -95.61%  |
| Debt service                      | 374,137           | 414,289           | 300,100            | -27.56%  |
| Total expenditures                | <u>33,367,523</u> | <u>36,378,831</u> | <u>38,299,876</u>  | 5.28%    |
| Revenue over (under) expenditures | 4,635,871         | 3,617,453         | 2,134,324          | -41.00%  |
| Other financing sources (uses)    |                   |                   |                    |          |
| Sale of capital assets            | 20,763            | 15,869            | 15,869             | 0.00%    |
| Other financing sources           | 267,751           | 671,375           | 108,045            | -83.91%  |
| Prior period adjustment           | -                 | -                 | -                  | -        |
| Transfer in                       | 3,514,242         | 3,611,600         | 3,682,200          | 1.95%    |
| Transfer out                      | (3,154,843)       | (4,564,005)       | (13,659,394)       | 199.29%  |
| Total other financing uses        | 647,913           | (265,161)         | (9,853,280)        | 3615.96% |
| Net change in fund balances       | <b>5,283,784</b>  | <b>3,352,292</b>  | <b>(7,718,956)</b> |          |
| Ending Year Fund Balance          | 21,193,354        | 24,545,646        | 16,826,690         | -31.45%  |

## BUDGET NARRATIVE & DETAIL - COOPERATIVE FUND

The Cooperative Fund at the Kent ISD accounts for the business and technology services provided to local districts, the School News Network, and MySchool@Kent, our blended online learning school. These programs are funded by a combination of district contributions and contributions from the Kent ISD.

The proposed budget for 2025-26 is \$5.8 million. Proposed revenues for 2025-26 are \$5.7 million. If projections hold true, the budgeted deficit for 2025-26 will be \$68,453. For the current year (2024-25) the projected surplus is \$42,090. Fund reserves at the end of the 2025-26 fiscal year are projected to be \$3,170,792 or 56.0% of annual expenditures.

The three-year history and proposed budget for the Cooperative Fund is provided below.

### Cooperative Fund Budget History

|                       | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended</u> | 2025-26<br><u>Proposed Bdgt</u> |
|-----------------------|--------------------------|--------------------------|---------------------------|---------------------------------|
| Total Revenues        | \$5,873,390              | \$5,841,256              | \$5,777,440               | \$5,726,087                     |
| Total Expenses        | <u>\$5,948,898</u>       | <u>\$5,469,470</u>       | <u>\$5,735,350</u>        | <u>\$5,794,540</u>              |
| Net Surplus/(Deficit) | (\$75,508)               | \$371,786                | \$42,090                  | (\$68,453)                      |

### Trend Analysis

The Cooperative Fund has had a structural surplus from 2016-17 to 2021-22, but used a small amount of fund balance in 2022-23. Structural surpluses were restored in 2023-24 and 2024-25. The combination of local district contributions and Kent ISD contributions has been more than sufficient to maintain the programs and services within the fund, building a healthy fund balance. The projected deficit for 2025-26 is manageable and by the end of the fiscal year, it is possible most of the projected deficit is eliminated.

### Cooperative Fund Revenue and Fund Transfers Detail

Detailed below are the components of revenues and fund transfers to support the Cooperative Fund. Revenues are primarily payments from local districts for programs & services provided, and the transfers from other funds represents the Kent ISD's contribution to those programs and services from other funds.

#### Cooperative Fund Revenue Detail

|  | <u>2022-23</u><br><u>Actual</u> | <u>2023-24</u><br><u>Actual</u> | <u>2024-25</u><br><u>Amended</u> | <u>2025-26</u><br><u>Proposed Budget</u> |
|--|---------------------------------|---------------------------------|----------------------------------|--|
| My School at Kent Tuition (School Year)              | \$2,206,864                     | \$2,097,297                     | \$1,937,500                      | \$2,001,000                              |
| Kent Innovation High Tuition (Local Districts)       | \$105,685                       | \$0                             | \$0                              | \$0                                      |
| Payment from Local Districts for Technology Services | \$926,360                       | \$982,652                       | \$1,073,838                      | \$1,066,215                              |
| State Retirement Offset Funding                      | \$648,621                       | \$651,819                       | \$752,566                        | \$635,648                                |
| Payment from Local Districts for School News Network | \$118,404                       | \$124,476                       | \$124,476                        | \$124,476                                |
| Payment from Local Districts for Data Warehouse      | \$121,406                       | \$123,063                       | \$139,760                        | \$139,760                                |
| Payment from Local Districts for Business Services   | \$123,907                       | \$127,766                       | \$136,985                        | \$142,465                                |
| Wide Area Network                                    | \$182,673                       | \$296,450                       | \$216,251                        | \$216,251                                |
| Payment from Local Districts for Security Services   | \$0                             | \$99,000                        | \$43,500                         | \$43,500                                 |
| Payment from Local Districts for School News Network | \$124,476                       | \$205,000                       | \$205,000                        | \$205,000                                |
| Advertising for School News Network                  | \$66,550                        | \$59,000                        | \$59,000                         | \$60,000                                 |
| My School at Kent Tuition (Summer School)            | \$162,056                       | \$94,738                        | \$96,000                         | \$96,200                                 |

#### Transfers in from Other Funds

|   | <u>2022-23</u><br><u>Actual</u> | <u>2023-24</u><br><u>Actual</u> | <u>2024-25</u><br><u>Amended</u> | <u>2025-26</u><br><u>Proposed Budget</u> |
|---|---------------------------------|---------------------------------|----------------------------------|--|
| Transfer in from Career Tech Fund (My School at Kent)           | \$100,000                       | \$300,000                       | \$300,000                        | \$300,000                                |
| Transfer in from General Fund (Tech Services)                   | \$73,333                        | \$75,000                        | \$80,000                         | \$80,000                                 |
| Transfer in from Special Education Fund (Tech Services)         | \$73,333                        | \$75,000                        | \$80,000                         | \$80,000                                 |
| Transfer in from Career Tech Education Fund (Tech Services)     | \$73,333                        | \$75,000                        | \$80,000                         | \$80,000                                 |
| Transfer in from General Fund (School News Network)             | \$148,000                       | \$250,000                       | \$305,000                        | \$305,000                                |
| Transfer in from General Fund (Business Services)               | \$33,000                        | \$35,000                        | \$37,000                         | \$39,000                                 |
| Transfer in from Special Education Fund (Business Services)     | \$33,000                        | \$35,000                        | \$37,000                         | \$39,000                                 |
| Transfer in from Career Tech Education Fund (Business Services) | \$33,000                        | \$35,000                        | \$37,000                         | \$39,000                                 |
| Transfer in from General Fund (Region 1 Safety/Security)        | \$0                             | \$16,500                        | \$98,240                         | \$104,448                                |

The major programs and services funded by the Cooperative Fund are provided below:

#### Cooperative Fund Programs & Services

|   | <u>2022-23</u><br><u>Actual</u> | <u>2023-24</u><br><u>Actual</u> | <u>2024-25</u><br><u>Amended</u> | <u>2025-26</u><br><u>Proposed Bdgt</u> |
|---|---------------------------------|---------------------------------|----------------------------------|--|
| Kent Innovation High                            | \$541,733                       | \$101,976                       | \$0                              | \$0                                    |
| My School at Kent                               | \$2,667,546                     | \$2,642,983                     | \$2,564,357                      | \$2,671,578                            |
| Technology Services provided to Local Districts | \$1,320,761                     | \$1,420,950                     | \$1,455,112                      | \$1,508,320                            |
| School News Network                             | \$373,546                       | \$558,360                       | \$637,862                        | \$676,523                              |
| Business Services provided to Local Districts   | \$252,632                       | \$282,433                       | \$311,200                        | \$327,128                              |
| Security Services provided to Local Districts   | \$0                             | \$130,034                       | \$141,499                        | \$218,960                              |
| Wide Area Network                               | \$185,906                       | \$169,078                       | \$303,116                        | \$241,366                              |

**Fund Balance Analysis**

The proposed 2025-26 cooperative fund budget results in an ending fund balance of \$3,170,792 as of June 30, 2026. A history of ending fund balance over the last several years is detailed below:

| Fund Balance History   |                |                |                |                |                           |                            |
|------------------------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|
|                        | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | Amended<br><u>2024-25</u> | Proposed<br><u>2025-26</u> |
| Ending Fund Balance    | \$2,612,093    | \$2,900,877    | \$2,825,369    | \$3,197,155    | \$3,239,245               | \$3,170,792                |
| Change in Fund Balance | \$133,694      | \$288,784      | (\$75,508)     | \$371,786      | \$42,090                  | (\$68,453)                 |

### Three Year Trend Analysis COOPERATIVE EDUCATION

|                                   | Year ending: | 2023-24          | 2024-25          | 2025-26          |         |
|-----------------------------------|--------------|------------------|------------------|------------------|---------|
|                                   |              | Actual           | Apr Amend        | Original         | % chg   |
| Revenue:                          |              |                  |                  |                  |         |
| Local sources                     |              | 658,535          | 324,051          | 379,551          | 17.13%  |
| State sources                     |              | 651,819          | 752,566          | 635,648          | -15.54% |
| Federal sources                   |              | -                | -                | -                | -       |
| Interdistrict                     |              | 3,634,402        | 3,646,583        | 3,644,440        | -0.06%  |
|                                   |              | <u>4,944,756</u> | <u>4,723,200</u> | <u>4,659,639</u> | -1.35%  |
| Total revenues                    |              | <u>4,944,756</u> | <u>4,723,200</u> | <u>4,659,639</u> | -1.35%  |
| Expenditures:                     |              |                  |                  |                  |         |
| Instruction:                      |              |                  |                  |                  |         |
| Basic programs                    |              | 1,872,823        | 1,857,800        | 1,799,151        | -3.16%  |
| Supporting services:              |              |                  |                  |                  |         |
| Pupil services                    |              | 517,374          | 534,734          | 562,307          | 5.16%   |
| Instructional staff               |              | 16,351           | 19,841           | 19,958           | 0.59%   |
| School administration             |              | 250,573          | 245,102          | 277,342          | 13.15%  |
| Business services                 |              | 287,113          | 319,607          | 335,428          | 4.95%   |
| Operation and maintenance         |              | 135,324          | 222,094          | 231,125          | 4.07%   |
| Transportation services           |              | -                | -                | -                | -       |
| Central services                  |              | 2,155,990        | 2,399,472        | 2,429,529        | 1.25%   |
| Other services                    |              | 5,858            | 3,600            | 4,000            | 11.11%  |
|                                   |              | <u>5,241,406</u> | <u>5,602,250</u> | <u>5,658,840</u> | 1.01%   |
| Total expenditures                |              | <u>5,241,406</u> | <u>5,602,250</u> | <u>5,658,840</u> | 1.01%   |
| Revenue over (under) expenditures |              | (296,650)        | (879,050)        | (999,201)        | 13.67%  |
| Other financing sources (uses)    |              |                  |                  |                  |         |
| Transfer in                       |              | 896,500          | 1,054,240        | 1,066,448        | 1.16%   |
| Transfer out                      |              | (228,064)        | (133,100)        | (135,700)        | 1.95%   |
| Total other financing uses        |              | 668,436          | 921,140          | 930,748          | 1.04%   |
| Net change in fund balances       |              | <b>371,786</b>   | <b>42,090</b>    | <b>(68,453)</b>  |         |
| Ending Year Fund Balance          |              | 3,197,155        | 3,239,245        | 3,170,792        | -2.11%  |



## BUDGET NARRATIVE & DETAIL – CAPITAL PROJECT FUNDS

The Kent ISD maintains a capital project fund for each of its three major operating funds (General, Special Education, Career Technical Education). These funds are used to complete major capital renovations and/or additions to Kent ISD facilities. The Special Education and Career Technical Education capital project funds are funded by a 0.1 mill set aside from the special education and vocational education millage(s). The 0.1 mill set aside provides approximately \$3.6 million annually to each capital project fund. The General Fund capital project fund does not receive a set aside from the general fund millage, instead, funds are transferred from the General Fund budget to the General Fund capital project budget on an as needed basis.

Below is information on each of the three capital project funds, including annual revenues & expenditures, as well as a summary of projects in recent years.

### General Capital Projects Fund:

In 2025-26 the proposed budget includes \$3 million in contributions, \$1.5 million from the general fund and \$1.5 million from the Special Education capital projects fund to finance renovations at the ESC building.

|                       | 2021-22<br><u>Actual</u> | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended Budget</u> | 2025-26<br><u>Proposed Bdgt</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|----------------------------------|---------------------------------|
| Total Revenues        | \$1,376,505              | \$151,587                | \$2,130,885              | \$3,404,219                      | \$3,056,700                     |
| Total Expenses        | <u>\$713,727</u>         | <u>\$873,382</u>         | <u>\$1,007,508</u>       | <u>\$4,684,627</u>               | <u>\$3,056,669</u>              |
| Net Surplus/(Deficit) | \$662,778                | (\$721,795)              | \$1,123,377              | (\$1,280,408)                    | \$31                            |
| Ending Fund Balance   | \$1,702,849              | \$981,054                | \$2,104,431              | \$824,023                        | \$824,054                       |

Over the last four years, the main projects completed from the general capital projects fund have been the Wide Area Network project, the replacement of parking lot #9 behind the ESC building, and various information technology equipment. In 2024-25 we started an approximately \$6.5 million of renovations at the ESC building to accommodate employee growth. We are also upgrading public address systems and security cameras.

### General Capital Project Fund programs

|  | 2021-22<br><u>Actual</u> | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended Budget</u> | 2025-26<br><u>Proposed Bdgt</u> |
|--|--------------------------|--------------------------|--------------------------|----------------------------------|---------------------------------|
| Wide Area Network Project                    | \$384,416                | \$56,744                 | \$0                      | \$0                              | \$0                             |
| Educ. Services Center Office Reconfiguration | \$0                      | \$20,403                 | \$250,630                | \$3,718,853                      | \$2,509,000                     |
| Network & Application Equipment              | \$0                      | \$0                      | \$581,679                | \$0                              | \$0                             |
| South Godwin improvements for GSRP           | \$0                      | \$0                      | \$37,422                 | \$8,560                          | \$0                             |
| Kent Conference Center Audio Visual          | \$0                      | \$0                      | \$85,152                 | \$0                              | \$0                             |
| Disaster Recovery System                     | \$0                      | \$133,061                | \$0                      | \$0                              | \$0                             |
| Parking Lot #9 replacement                   | <u>\$322,701</u>         | \$210,969                | \$0                      | \$0                              | \$0                             |
| Data Storage Servers                         | \$0                      | \$440,249                | \$0                      | \$0                              | \$0                             |
| Wireless Access Points                       | \$0                      | \$0                      | \$0                      | \$75,139                         | \$0                             |
| Public Address System upgrades               | \$0                      | \$0                      | \$5,481                  | \$227,916                        | \$12,924                        |
| Security Camera upgrades                     | \$0                      | \$0                      | \$0                      | \$0                              | \$146,262                       |
| Card Readers                                 | \$0                      | \$0                      | \$0                      | \$35,595                         | \$15,000                        |
| Facilities Office Renovation                 | \$0                      | \$0                      | \$0                      | \$145,394                        | \$0                             |

### Special Education Capital Projects:

Revenues for the special education capital projects fund include the 0.1 mill set aside from the special education millage, investment earnings, and periodic transfers from the special education fund to supplement the 0.1 mill set aside when needed.

#### Special Education Capital Project Fund History

|                       | 2021-22<br><u>Actual</u> | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended Budget</u> | 2025-26<br><u>Proposed Bdgt</u> |
|-----------------------|--------------------------|--------------------------|--------------------------|----------------------------------|---------------------------------|
| Total Revenues        | \$2,767,960              | \$7,038,107              | \$9,020,292              | \$5,441,307                      | \$14,209,361                    |
| Total Expenses        | <u>\$1,712,488</u>       | <u>\$6,238,034</u>       | <u>\$7,555,174</u>       | <u>\$6,314,169</u>               | <u>\$5,685,391</u>              |
| Net Surplus/(Deficit) | \$1,055,472              | \$800,073                | \$1,465,118              | (\$872,862)                      | \$8,523,970                     |
| Ending Fund Balance   | \$2,975,277              | \$3,775,350              | \$5,240,468              | \$4,367,606                      | \$12,891,576                    |

In 2025-26, major projects include renovations at KEC Oakleigh and Empower U Central, replacement of several parking lots, Lincoln playground, Empower U South (Wyoming) office renovations, upgraded public address systems and security cameras. \$10 million was transferred in from the Special Education Fund to support potential facility expansion as a result of rapid growth within Empower U as well as continued needs of other center program facilities. A history of the projects budgeted for 2025-26 is provided below.

#### Special Education Capital Project Fund programs

|                                     | 2021-22<br><u>Actual</u> | 2022-23<br><u>Actual</u> | 2023-24<br><u>Actual</u> | 2024-25<br><u>Amended Budget</u> | 2025-26<br><u>Proposed Bdgt</u> |
|-------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|---------------------------------|
| Lincoln Collaboration Center Office |                          |                          | \$148,103                | \$147,000                        | \$150,000                       |
| Empower U North (Sparta)            | \$0                      | \$239,515                | \$3,484,924              | \$1,037,000                      | \$280,000                       |
| Empower U South Office (Wyoming)    | \$0                      | \$2,282,299              | \$132,967                | \$323,000                        | \$300,000                       |
| Lincoln Storage                     | \$0                      | \$0                      | \$10,500                 | \$50,000                         | \$50,000                        |
| KEC Oakleigh Renovation             | \$0                      | \$0                      | \$0                      | \$45,700                         | \$1,000,000                     |
| Lincoln Playground                  | \$11,699                 | \$17,986                 | \$18,925                 | \$100,000                        | \$750,000                       |
| Parking Lots                        | \$0                      | \$6,148                  | \$300,000                | \$315,000                        | \$625,000                       |
| PA System upgrade                   | \$0                      | \$0                      | \$316,797                | \$731,831                        | \$267,660                       |
| Security Camera upgrade             | \$0                      | \$0                      | \$132,156                | \$323,548                        | \$140,000                       |
| Card Readers                        | \$0                      | \$0                      | \$0                      | \$275,000                        | \$281,500                       |
| KEC Beltline Fencing                | \$0                      | \$0                      | \$0                      | \$70,000                         | \$85,000                        |
| Empower U Central Renovation        | \$0                      | \$0                      | \$0                      | \$150,000                        | \$400,000                       |
| KEC Oakleigh Boiler                 | \$0                      | \$0                      | \$0                      | \$72,715                         | \$75,000                        |
| Others/Holding Account              | \$0                      | \$0                      | \$0                      | \$294,294                        | \$1,179,000                     |

## **Career Technical Education Capital Projects:**

Revenues for the career technical education capital project fund include the 0.1 mill set aside from the vocational education fund and investment earnings.

### **Career Technical Education Capital Project Fund History**

|                       | <b>2021-22<br/><u>Actual</u></b> | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended Budget</u></b> | <b>2025-26<br/><u>Proposed Bdg</u></b> |
|-----------------------|----------------------------------|----------------------------------|----------------------------------|--|--|
| Total Revenues        | \$2,755,059                      | \$4,243,643                      | \$3,503,434                      | \$4,637,483                              | \$13,937,326                           |
| Total Expenses        | <u>\$742,645</u>                 | <u>\$7,275,850</u>               | <u>\$4,071,345</u>               | <u>\$4,902,585</u>                       | <u>\$1,262,231</u>                     |
| Net Surplus/(Deficit) | \$2,012,414                      | (\$3,032,207)                    | (\$567,911)                      | (\$265,102)                              | \$12,675,095                           |
| Ending Fund Balance   | \$6,422,379                      | \$3,390,172                      | \$2,822,261                      | \$2,557,159                              | \$15,232,254                           |

Detailed below are the many projects that have been completed through the CTE capital project fund. Starting in the summer of 2022, the secondary program buildings (Kent Transition Center and Kent Career Tech Center) began a multi-year renovation phase that will bring some programs back to campus as well as align the curriculum's at KCTC and KTC to be one continuum of CTE programming. Projects budgeted for 2025-26 include the planning for a new secured entrance at KCTC East, new campus signage to align with the current district logo, and HVAC improvements in the KCTC East A-Wing. \$10 million was transferred in from the Career Technical Education Fund to support a KCTC satellite campus as part of the Career Prep 2030 initiative and to meet increasing CTE demand in the county.

### **Career Technical Education Capital Project Fund programs**

|  | <b>2021-22<br/><u>Actual</u></b> | <b>2022-23<br/><u>Actual</u></b> | <b>2023-24<br/><u>Actual</u></b> | <b>2024-25<br/><u>Amended Budget</u></b> | <b>2025-26<br/><u>Proposed Bdg</u></b> |
|--|----------------------------------|----------------------------------|----------------------------------|--|--|
| KCTC E-Wing Roof   | \$182,581                        | \$0                              | \$0                              | \$0                                      | \$0                                    |
| KCTC Parking Lot 5   | \$39,752                         | \$0                              | \$0                              | \$0                                      | \$0                                    |
| KCTC Parking Lot 2   | \$82,298                         | \$152,277                        | \$0                              | \$0                                      | \$0                                    |
| Kent Conference Center Entrance/Lot                        | \$0                              | \$0                              | \$0                              | \$350,000                                | \$0                                    |
| Maintenance Building Roof                                  | \$4,850                          | \$408,307                        | \$63,412                         | \$0                                      | \$0                                    |
| Secondary Renovations - Phase 1 (Adv Manu/Culinary/Market) | \$428,272                        | \$6,377,664                      | \$438,156                        | \$0                                      | \$0                                    |
| Secondary Renovations - Phase 2 (MySchool/Launch U)        | \$0                              | \$304,769                        | \$3,140,143                      | \$1,040,189                              | \$0                                    |
| Secondary Renovations - Phase 3 (Secured Entrance)         | \$0                              | \$0                              | \$0                              | \$100,000                                | \$350,000                              |
| Wireless Access Points                                     | \$0                              | \$0                              | \$0                              | \$133,862                                | \$0                                    |
| Kent Aviation Center Parking Lot                           | \$0                              | \$0                              | \$0                              | \$100,000                                | \$0                                    |
| Public Address Upgrades                                    | \$0                              | \$0                              | \$286,028                        | \$714,631                                | \$0                                    |
| Security Camera Upgrades                                   | \$0                              | \$0                              | \$0                              | \$128,103                                | \$128,103                              |
| Campus Signage   | \$0                              | \$0                              | \$0                              | \$100,000                                | \$400,000                              |
| Holding Account  | \$0                              | \$0                              | \$0                              | \$350,000                                | \$450,000                              |

### Three Year Trend Analysis GENERAL EDUCATION CAPITAL PROJECTS

|                                   | Year ending: | 2023-24<br>Actual | 2024-25<br>Apr Amend | 2025-26<br>Original | % chg   |
|-----------------------------------|--------------|-------------------|----------------------|---------------------|---------|
| Revenue:                          |              |                   |                      |                     |         |
| Local sources                     |              | 49,206            | 89,148               | 56,700              | -36.40% |
| Total revenues                    |              | <u>49,206</u>     | <u>89,148</u>        | <u>56,700</u>       | -36.40% |
| Expenditures:                     |              |                   |                      |                     |         |
| Capital outlay                    |              | 960,663           | 4,142,938            | 2,788,134           | -32.70% |
| Total expenditures                |              | <u>960,663</u>    | <u>4,142,938</u>     | <u>2,788,134</u>    | -32.70% |
| Revenue over (under) expenditures |              | (911,457)         | (4,053,790)          | (2,731,434)         | -32.62% |
| Other financing sources (uses)    |              |                   |                      |                     |         |
| Transfer in                       |              | 2,081,679         | 3,315,071            | 3,000,000           | -9.50%  |
| Transfer out                      |              | (46,845)          | (541,689)            | (268,535)           | -50.43% |
| Total other financing uses        |              | <u>2,034,834</u>  | <u>2,773,382</u>     | <u>2,731,465</u>    | -1.51%  |
| Net change in fund balances       |              | <b>1,123,377</b>  | <b>(1,280,408)</b>   | <b>31</b>           |         |
| Ending Year Fund Balance          |              | 2,104,431         | 824,023              | 824,054             | 0.00%   |

### Three Year Trend Analysis SPECIAL EDUCATION CAPITAL PROJECTS

|                                   | Year ending: | 2023-24<br>Actual | 2024-25<br>Apr Amend | 2025-26<br>Original | % chg   |
|-----------------------------------|--------------|-------------------|----------------------|---------------------|---------|
| Revenue:                          |              |                   |                      |                     |         |
| Local sources                     |              | 3,375,967         | 3,796,967            | 3,833,280           | 0.96%   |
| State sources                     |              | 97,480            | 102,651              | 107,546             | 4.77%   |
| Total revenues                    |              | <u>3,473,447</u>  | <u>3,899,618</u>     | <u>3,940,826</u>    | 1.06%   |
| Expenditures:                     |              |                   |                      |                     |         |
| Business Services                 |              | -                 | -                    | -                   | -       |
| Capital outlay                    |              | <u>7,210,623</u>  | <u>6,193,501</u>     | <u>5,685,391</u>    | -8.20%  |
| Total expenditures                |              | <u>7,210,623</u>  | <u>6,193,501</u>     | <u>5,685,391</u>    | -8.20%  |
| Revenue over (under) expenditures |              | (3,737,176)       | (2,293,883)          | (1,744,565)         | -23.95% |
| Other financing sources (uses)    |              |                   |                      |                     |         |
| Transfer in                       |              | 5,546,845         | 1,541,689            | 10,268,535          | 566.06% |
| Transfer out                      |              | <u>(344,551)</u>  | <u>(120,668)</u>     | -                   | -       |
| Total other financing uses        |              | 5,202,294         | 1,421,021            | 10,268,535          | 622.62% |
| Net change in fund balances       |              | <b>1,465,118</b>  | <b>(872,862)</b>     | <b>8,523,970</b>    |         |
| Ending Year Fund Balance          |              | 5,240,468         | 4,367,606            | 12,891,576          | 195.16% |

### Three Year Trend Analysis CAREER TECHNICAL EDUCATION CAPITAL PROJECTS

|                                   | Year ending: | 2023-24          | 2024-25            | 2025-26           |           |
|-----------------------------------|--------------|------------------|--------------------|-------------------|-----------|
|                                   |              | Actual           | Apr Amend          | Original          | % chg     |
| Revenue:                          |              |                  |                    |                   |           |
| Local sources                     |              | 3,405,954        | 3,673,109          | 3,769,780         | 2.63%     |
| State sources                     |              | 97,480           | 102,651            | 107,546           | 4.77%     |
| Total revenues                    |              | <u>3,503,434</u> | <u>3,775,760</u>   | <u>3,877,326</u>  | 2.69%     |
| Expenditures:                     |              |                  |                    |                   |           |
| Capital outlay                    |              | <u>3,927,821</u> | <u>3,353,576</u>   | <u>1,262,231</u>  | -62.36%   |
| Total expenditures                |              | <u>3,927,821</u> | <u>3,353,576</u>   | <u>1,262,231</u>  | -62.36%   |
| Revenue over (under) expenditures |              | (424,387)        | 422,184            | 2,615,095         | 519.42%   |
| Other financing sources (uses)    |              |                  |                    |                   |           |
| Transfer in                       |              | -                | 861,723            | 10,060,000        | 1067.43%  |
| Transfer out                      |              | <u>(143,524)</u> | <u>(1,549,009)</u> | <u>-</u>          | -         |
| Total other financing uses        |              | (143,524)        | (687,286)          | 10,060,000        | -1563.73% |
| Net change in fund balances       |              | <b>(567,911)</b> | <b>(265,102)</b>   | <b>12,675,095</b> |           |
| Ending Year Fund Balance          |              | 2,822,261        | 2,557,159          | 15,232,254        | 495.67%   |

## KENT ISD BUDGET RESOLUTION

\_\_\_\_\_, Michigan (the "District")

A \_\_\_\_\_ meeting of the board of education of the district was held in the \_\_\_\_\_ in the district on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, at \_\_\_\_\_ o'clock in the \_\_\_\_\_.

The meeting was called to order by \_\_\_\_\_, President.

Present:

Absent:

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_.

### WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

### NOW; THEREFORE BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediated school district budget in accordance with Section 624 of the Revised School Code, as amended, and by the adaption of this resolution, expresses its support for the proposed intermediate school district budget.
2. The secretary of the board of education or his/her designee shall forward a copy Of this resolution to the intermediate school board or its superintendent no later than June 1, 2025.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes:

Nays:

Resolutions declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a \_\_\_\_\_, meeting held on \_\_\_\_\_, 2025, the original of which resolution is part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

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Secretary, Board of Education



## KENT ISD BUDGET RESOLUTION

\_\_\_\_\_, Michigan (the "District")

A \_\_\_\_\_ meeting of the board of education of the district was held in the \_\_\_\_\_ in the district on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, at \_\_\_\_\_ o'clock in the \_\_\_\_\_.

The meeting was called to order by \_\_\_\_\_, President.

Present:

Absent:

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_.

### WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

### NOW; THEREFORE BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediated school district budget and has determined that it disapproves of certain portions of the proposed intermediate school district budget with objections, along with proposed changes, if any, reset forth on Exhibit A attached hereto and incorporated herein by reference.
2. The superintendent is hereby directed to submit a certified copy of this resolution to the intermediate school board and/or to the intermediate school district superintendent with the specific objections and proposed changes that this board has to budget.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes:

Nays:

Resolutions declared adopted.

\_\_\_\_\_  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a \_\_\_\_\_, meeting held on \_\_\_\_\_, 2025, the original of which resolution is part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

\_\_\_\_\_  
Secretary, Board of Education

## RESOLUTION DESIGNATING DISTRICT'S ELECTION REPRESENTATIVE

, Michigan (the "District")

A Regular meeting of the Board of Education of \_\_\_\_\_, Michigan (the "Board"), was held in the \_\_\_\_\_ School District, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, at \_\_\_\_\_ o'clock in the p.m.

The meeting was called to order by \_\_\_\_\_, President

Present: \_\_\_\_\_ Members

Absent: \_\_\_\_\_ Members

The following preamble and resolution were offered by Member \_\_\_\_\_ and supported by Member \_\_\_\_\_:

### WHEREAS:

1. The biennial election of the Board of Kent Intermediate School District (the "ISD") will be held on Monday, June 2, 2025; and
2. The members of the ISD Board will be elected by an electoral body composed of one (1) person designated by the Board of each of the Constituent School Districts; and
3. In accordance with Section 614(2) of the Revised School Code [MCL 380.614(2)], this Board must now adopt a resolution which designates its representative to the electoral body **and** direct said representative to vote on behalf of this Board for the specific candidates this Board supports for each position to be filled on the ISD Board, at least on the first ballot taken by the electoral body.

### NOW, THEREFORE, BE IT RESOLVED THAT:

1. This Board does hereby approve the designation of \_\_\_\_\_ as the representative of this Board for the electoral body, which body will elect two candidates to the vacancies on the Kent ISD Board at 6:00 p.m. Monday, June 2, 2025 and \_\_\_\_\_ as an alternate representative in the event the designated representative is unable to attend.
2. The designated representative, or the alternate in the event of the absence of the designated representative, is further directed to cast two (2) votes on the first ballot on behalf of this Board for \_\_\_\_\_ and \_\_\_\_\_.  
\_\_\_\_\_, Six-Year Term (July 1, 2025 – June 30, 2031)  
\_\_\_\_\_, Six-Year Term (June 1, 2025 – June 30, 2031)
3. The Secretary of this Board is hereby further directed to cause a certified copy of this resolution to be filed with the Secretary of the Kent ISD Board at or prior to the election of the ISD Board on Monday, June 2, 2025.

4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution by and the same are hereby rescinded.

Ayes: Members

Nays: Members

Motion declared adopted.

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Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of \_\_\_\_\_, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a \_\_\_\_\_ meeting held on \_\_\_\_\_, 2025, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

---

Secretary, Board of Education

/cc

# David S. Drake

37 Wadsworth

Wyoming, MI 49548

(616)443-1215

[pastordave@windschurch.net](mailto:pastordave@windschurch.net)

## **Professional Experience:**

### *Founding Pastor*

*CrossWinds Church*

2001 - present

- Plan and execute programs for the personal development of church members
- Lead growing, urban congregation
- Plan, study and preach weekly messages
- Lead the church in being an effective voice and support for the community

### *School Board Trustee*

*Godwin Heights Public Schools*

2013-Present

- Work with team to accomplish the tasks given to the school board of Godwin Heights Public Schools
- Advocate for Godwin students and families

### *Member Health and Human Sexuality Committee*

*Godwin Heights Public Schools*

2011-Present

- With the rest of committee, oversaw and planned implementation of health and human sexuality curriculum for Godwin Public Schools
- Advocate for Godwin students and families

### *Football Coach*

*Godwin Heights Public Schools*

1995-Present

- Trained students in skill necessary to be effective football players
- Worked with students for improvement both on and off the field
- Worked with other coaches to successfully implement game plan

### *Executive Board Member*

*Michigan Baptist General Conference*

2006-2008

- Responsible, as a board member, for overseeing the business and spiritual aspects of the Michigan Baptist General Conference and association of 48 churches in the state of Michigan

### *Church Planter*

*Michigan Baptist General Conference*

2001-2003

- Professionally assessed with the skills necessary to successfully begin new churches
- Responsible for all relevant demographic study
- Recruited and trained team to launch new congregation
- Launched and directed new congregation

### *Associate Pastor*

*Westwood Community Church*

1998- 2001

- Developed and implemented outreach programs for both youth and adults
- Part of the teaching rotation
- Was a member of the executive team responsible for oversight of the all aspects to the congregation
- Worked with other coaches to successfully implement strategic long-term planning

### *Missionary Staff*

*Grand Rapids Area Youth For Christ*

1996-1998

- Ran in school youth clubs for at risk urban students in Godwin Heights and other surrounding neighborhoods
- Taught at-risk youth to ride mini-bikes for the purpose of developing self control and self esteem
- Chaplaincy for the Kent County Juvenile Detention Center
- Counselor, Lifeline Motorcycle Camps

### **Education:**

*Cornerstone University*

- Religion 1996
- Management 2013

Dear Board Members,

My name is Laura Featherston, and I am writing to ask for your support in the upcoming election for the Kent ISD School Board. My husband and I have lived in Rockford since 1997 and have two children who are graduates of Rockford Public Schools. I became involved in volunteering right away when my children started elementary school and became passionate about supporting the district's efforts to provide a quality public education. From 2006-2020, I diligently served as a Rockford Public Schools Board of Education member. I served as president, vice president, secretary, treasurer and general trustee. I have served on the Kent ISD School Board since 2021 as trustee and treasurer. I am proud of my past experience as a strong advocate for public education on the local, state, and national level.

I participated in multiple lobbying events in Lansing and Washington DC. In addition to my service on the RPS board of education, I served on the Kent Intermediate School Board Association. I was active as president, secretary, and member. During this time, I was able to work with school board members across the county. I have an appreciation for collaboration among school board members from different districts. It is out of these experiences that I seek your support as I run for the position of Kent ISD School Board Member. During my RPS board tenure, I was always a strong advocate for Kent ISD programs and services. My goal is to advance my commitment to public education and advocating for the children and staff that we serve.

Thank you in advance for your support.

Laura Featherston



## Memorandum

To: Dr. Steve Matthews, Superintendent  
From: Mike Ramm, Assistant Superintendent of Instruction  
Date: May 7, 2025  
Subject: 2025 Curriculum Resource Recommendation: English 11 ELA Curriculum

---

Dr. Matthews:

I am writing to inform you about Monday's presentation to the RPS Board of Education recommending the approval of the myPerspectives (SAVVAS) program as our new English 11 curriculum resource.

Research consistently demonstrates that a strong foundation in literacy is essential for a student's educational success. Literacy skills serve as the gateway to accessing all other areas of learning. While our district has made significant student achievement and content alignment improvements in the area of literacy over the last five years, the existing 11th grade instruction and curriculum lacked elements of a district-valued guaranteed and viable curriculum that was aligned to content standards assessed on the 11th grade SAT. By implementing myPerspectives in all English 11 classrooms, we can ensure that all of our students receive high-quality, research-based instruction that increasingly prepares them for academic success and their path after high school.

At Monday's meeting I will present to the board regarding the process used to evaluate curriculum resources and rationale for choosing myPerspectives. The recommendation will be made for a six year subscription purchase for myPerspectives and the total cost for all juniors taking English 11 is \$105,907.60 (see budget attached).

I am proud of the work that has been recently done in our district in the area of literacy. There are many examples of improvements to our system that have had significant benefits for students and staff and we are emerging as an innovative instructional leader across West Michigan. This recommendation further supports that path. If you are in need of any additional information or have questions, please do not hesitate to contact me. Thank you for considering this recommendation.

Respectfully,

Mike Ramm





15 E Midland Ave St 502  
Paramus, NJ, 07652-2938

Megan DeRuiter  
Teacher/Instructor  
Rockford Public School Dist  
4100 Kroes St NE  
Rockford, MI 49341-9299

**Quote Number:** Q-137489  
**Quote Creation Date:** 2/12/2025  
**Quote Expiration Date:** 9/30/2025

Rockford PSD: myPerspectives Grade 11 print/digital 6yrs and PD  
Price Quote Summary

| Solution                                | Base Amount | Free Amount | Total       |
|---|-------------|-------------|-------------|
| myPerspectives English Language Arts    | \$90,070.00 | \$0.00      | \$90,070.00 |
| myPerspectives Professional Development | \$7,750.00  | \$750.00    | \$7,750.00  |
| Solution Subtotal:                      | \$97,820.00 | \$750.00    | \$97,820.00 |

|                        |              |
|------------------------|--------------|
| Shipping and Handling: | \$8,087.60   |
| Total:                 | \$105,907.60 |

Price Quote Detail

myPerspectives English Language Arts

Grade 11 - Consumable + Digital

| ISBN  | Description  | Price    | Free Qty | Charged Qty | Free Amount | Total Charged |
|---|--|----------|----------|-------------|-------------|---------------|
| 9798213009309                               | MYPERSPECTIVES 2025 CONSUMABLE STUDENT EDITION 2 VOLUME 6-YEAR + 6-YEAR LICENSE GRADE 11 | \$196.00 | 0        | 450         | \$0.00      | \$88,200.00   |
| Grade 11 - Consumable + Digital - Subtotal: |  |          |          |             | \$0.00      | \$88,200.00   |

Grade 11 - SE/TE

| ISBN                         | Description                                  | Price    | Free Qty | Charged Qty | Free Amount | Total Charged |
|------------------------------|--|----------|----------|-------------|-------------|---------------|
| 9781428516724                | MYPERSPECTIVES 2025 TEACHER EDITION GRADE 11 | \$187.00 | 0        | 10          | \$0.00      | \$1,870.00    |
| Grade 11 - SE/TE - Subtotal: |  |          |          |             | \$0.00      | \$1,870.00    |

myPerspectives Professional Development

myPerspectives Professional Development - myPerspectives ©2025 Professional Learning Offerings

| ISBN   | Description   | Price      | Free Qty | Charged Qty | Free Amount | Total Charged |
|--|---|------------|----------|-------------|-------------|---------------|
| 0000126488   | MYPERSPECTIVES @2025 PROGRAM ACTIVATION PREPAID                     | \$3,500.00 | 0        | 1           | \$0.00      | \$3,500.00    |
| 0000126406   | MYPERSPECTIVES @2025 IMPLEMENTATION ESSENTIALS PREPAID              | \$3,500.00 | 0        | 1           | \$0.00      | \$3,500.00    |
| 0000126550   | VIRTUAL MYPERSPECTIVES @2025 PROGRAM ACTIVATION PREPAID             | \$750.00   | 1        | 0           | \$750.00    | \$0.00        |
| 0000126541   | VIRTUAL MYPERSPECTIVES @2025 PROFESSIONAL DEVELOPMENT (1HR) PREPAID | \$750.00   | 0        | 1           | \$0.00      | \$750.00      |
| myPerspectives Professional Development - myPerspectives ©2025 Professional Learning Offerings - Subtotal: |   |            |          |             | \$750.00    | \$7,750.00    |

|                        |          |              |
|------------------------|----------|--------------|
| Solution Subtotal:     | \$750.00 | \$97,820.00  |
| Shipping and Handling: |          | \$8,087.60   |
| Total:                 |          | \$105,907.60 |



15 E Midland Ave St 502  
Paramus, NJ, 07652-2938

### Savvas Learning Company LLC Terms and Conditions

To place your order please submit a copy of this price quote with your Purchase Order, include the Quote Number on your Purchase Order, and include any other required documentation. You may send the order documents using an electronic form or by mail. Please submit your PO and price quote via one of the following methods:

**Online:**

<https://support.savvas.com/support/s/customerserviceus>

Mail: PO Box 6820, Chandler, AZ 85246

Savvas does not accept Credit Card information via postal mail, facsimile, or email. Credit Card information will only be accepted via phone, eCommerce, or my Savvas Orders. For questions regarding your order please call Customer Service: 1-800-848-9500.

**Price quote:** This is a price quote for the customer's convenience only, and not an offer to contract. All quotes are subject to review and final acceptance by an authorized representative of Savvas at its offices. Savvas reserves the right to correct typographical, computational or other errors. Savvas' standard payment terms are net 30 days unless otherwise specified. All pricing is in US Dollars unless otherwise specified. Pricing calculations use multiple decimal places to determine the most accurate extended pricing but are represented in standard currency format.

**Shipping & handling charges** (where applicable) are shown on the quote. S&H rates quoted are for standard ground transportation and may not reflect account contracted rates. If expedited shipping is requested, actual charges may be higher. For orders picked up at the Savvas warehouse by the customer or a third party carrier contracted by the customer, a 2% handling charge will be applied to shippable items. The 2% charge will appear on the customer proposal and invoice as a S&H charge.

**Taxes:** All pricing in this quote is exclusive of any applicable sales, use or other similar taxes or duties. The customer is responsible for any such taxes or duties that may apply; if the customer is tax exempt, evidence of such tax exemption must be provided. Estimated tax may be provided solely for customer convenience. The amount indicated is only an estimate and is intended to be helpful for budgeting purposes. The actual amount of sales tax assessed at the time of invoicing may be more or less.

**Platforms:** Savvas, and any third party for which Savvas serves as the sales agent or distributor, reserve the right to change and/or update technology platforms, including possible edition updates to customers during the term of access. Customers will be notified of any change prior to the beginning of the new school year.

**Damaged & Defective Products:** If a print product, or the print component of a blended (print & digital) product, is received in damaged or defective condition, Savvas will issue a credit or replacement at no charge to the customer if the customer promptly (no later than 120 days) returns the damaged or defective product. Customers must report missing product immediately upon receipt.

**Return Policy:** Returns (other than damaged or defective products) are subject to the following conditions: (a) materials must be returned to Savvas at the customer's expense in new, unused condition, suitable for resale by Savvas (note that any barcoding, sticker, stamping or similar marking on any print materials renders them unsuitable for resale); (b) materials must be returned within six (6) months from the date of purchase; (c) the customer must obtain a Return Materials Authorization ("RMA") from Savvas prior to returning the materials, and must ship the materials back to Savvas within thirty days of receiving the RMA; (d) all materials sold in a set or package must be returned complete as originally sold; and (e) any materials provided by Savvas to the customer on a no-charge basis in consideration of the customer's purchase must be returned in proportion to the purchased materials that are being returned for a credit. A restocking fee of 3% may be applied to credits over \$1,000. Savvas' return policy does not apply to science lab kits or trade publication novels, which are sold on a non-returnable basis.

**Consumable Worktexts:** Subsequent year consumable worktexts will ship each year on the anniversary of the original order date for the duration of their license. Worktexts will ship to the location listed on the original order. Quantities for each grade level and title will remain consistent each year. Changes to quantities of titles previously ordered, shipping location changes, or any other changes to consumable worktext shipments must be made 4 weeks prior to shipment date. (the anniversary of the original order date unless changed). Changes can be made on the Subscription Worktext Site: <https://worktext-subscriptions.savvas.com>

**Annual subscriptions for iLit and Successmaker Only:** Savvas' iLit and Successmaker products (and no others) automatically renew on the anniversary date of the original purchase and will be invoiced accordingly unless otherwise specified.

Technical support services are included with purchase of Savvas digital products.

**Online help:**

<https://support.savvas.com/support/s/k12-curriculum-support-form>

phone: 1-800-848-9500

**Professional Services:** Professional Services: All paid services must be delivered within twelve (12) months of the order date of those services. Any unused services expire at the end of such twelve (12) month period, unless otherwise specified in contract terms. Any cancellation made with less than 72 hours' notice will result in a cancellation fee equal to the full price of the event. MySavvasTraining is included with purchase of products (<https://mysavvastraining.com>).



## Memorandum

To: Dr. Steven Matthews, Superintendent  
From: Dr. Korie Wilson-Crawford, Assistant Superintendent of Human Resources  
Date: May 12, 2025  
Subject: Spring Policy 2025 Updates

---

With the Policy Committee's approval, the following NEOLA policy updates will be brought to the Board for a second reading on May 12, 2025.

| Policy Number | Description   | Revised | New | Rescinded |
|---------------|---|---------|-----|-----------|
| Po0131.1      | Bylaws and Policies   | X       |     |           |
| Po1430        | Leaves of Absence   | X       |     |           |
| Po2340        | Field and Other District-Sponsored Trips                    | X       |     |           |
| Po3430        | Leaves of Absence   | X       |     |           |
| Po4430        | Leaves of Absence   | X       |     |           |
| Po5320        | Immunization  | X       |     |           |
| Po5330        | Use of Medications  | X       |     |           |
| Po5330.01     | Epinephrine Auto-Injectors                                  | X       |     |           |
| Po5350        | Student Health, Well-Being, and Suicide Prevention          | X       |     |           |
| Po5460        | Graduation Requirements                                     | X       |     |           |
| Po6320        | Purchasing  | X       |     |           |
| Po8320        | Personnel Files   | X       |     |           |
| Po8510        | Wellness  | X       |     |           |
| Po8640        | Transportation For Field and Other District Sponsored Trips |         |     | X         |

Thank you for your continued support of the Policy Review Committee.





# Rockford Public Schools

Quality Community – Quality Schools  
*Together Building a Tradition of Excellence*

## RPS Board of Education Policy Committee Meeting

April 8, 2025

**Meeting Location:** Administration Building      **Meeting Time:** 8:30 A.M.

**Attendance:** Dr. Korie Wilson Crawford, Christie Ramsey, Jake Himmelspace, Andrea Jacobson, and Erin Wenger (recorder)

Andrea called the meeting to order at 8:36 A.M. A moment of silence was observed.

### Welcome

Dr. Korie Wilson-Crawford appreciates the committee's attendance, noting it allows for dedicated time to review policy updates.

### Policy Discussion

The policies presented are recommendations based on conversations with NEOLA.

- Po0131.1- Bylaws and Policies
  - A. The bylaw change clarifies that items needing a majority vote require two readings at BOE meetings, but the BOE can waive this at its discretion.
  - B. The Superintendent or the Administrative Assistant to the Superintendent can make non-substantive corrections to board documents (e.g., typos, incorrect dates) without board approval.
  - C. Non-substantive corrections made should be summarized in Dr. Matthews' weekly communications to the BOE.
- Po1430 - Leave of Absence (ESTA)
  - A. Earned Sick Time Act (ESTA) has replaced Paid Medical Leave (PML) in Michigan, effective 2/21/25
  - B. Adding a provision allowing ESTA time to be used for attending meetings at a child's school.
  - C. Definitions of family members
  - D. The district will frontload 72 hours of sick time annually, with a year from July 1-June 30. A prorated portion was given to certain employees from February 21- July 1 of this year.
- Po2340 - Field Trips
  - A. This policy has not been updated since 1996.

- B. The update incorporates content from another policy that is rescinded.
  - C. The policy redefines field trips and requires the Superintendent or their designee to approve them, particularly those during the school day as part of the students' study.
  - D. Change to International travel. The Superintendent will present a report of upcoming international opportunities for students to the BOE for approval.
- Po3430 - Leaves of Absence
  - A. ESTA for Rockford Education Association (REA). The negotiated contract agreement already exceeds ESTA requirements.
- Po4430 - Leave of Absence
  - A. ESTA for Rockford Education Support Personnel Association (RESPA). The negotiated contract agreement already exceeds ESTA requirements.
  - B. ESTA time was allocated to district employees who didn't meet the ESTA threshold and are not covered by a collective bargaining agreement. BAC, childcare, student workers, and Interventionists.
- Po5320 - Immunization
  - A. Three circumstances in which immunizations can be waived or delayed
    - i. Filling out the appropriate form
    - ii. Religious objection
    - iii. The district has to follow up with doses that are not due yet.
- Po5330.01 - Epinephrine Auto-Injectors
  - A. The policy indemnifies people in a school setting who give a student an EpiPen.
  - B. The policy makes staff members immune from liability if they administer an EpiPen.
  - C. Edit change made to reflect that schools have been required to have EpiPens since 2014-2015.
- Po 5330 - Medications
  - A. The district must get instructions from the student's doctor and written authorization from the parent, which will be kept on file in the school office.
  - B. Prescribed medication will be appropriately stored.
  - C. Responsible High school students can carry non-prescription medication (cough drops, Tylenol/Motrin) and inhalers.
- Po5350 - Student Health, Well-Being, and Suicide Prevention
  - A. Student mental health and physical safety are important for the district to create a safe environment.
- Po5460 - Graduation Requirements
  - A. The suggestion is to no longer require students to complete FAFSA.

- B. Some minor editorial changes.
- Po6320 - Purchasing
  - A. Currently, policy requires informal quote purchases exceeding \$5,000.
  - B. Proposal to raise the threshold to \$15,000
- Po8320 - Personnel Files
  - A. New language allows disclosure if required by law, specifically due to new PERA requirements mandating disclosure to labor unions. The district is already doing this.
  - B. Unions need contact information to enroll employees, even if employees aren't legally obligated to join.
- Po8510 - Wellness
  - A. Policy updates focus on aligning with the USDA's MyPlate guidelines, replacing the old food pyramid.
- Po8640 - Transportation For Field Trip and Other District-Sponsored Trips
  - A. The policy is being rescinded because it has been incorporated into policy 2340.

Meeting adjourned at 10:03 AM By Andrea Jacobson

|              |                                     |
|--------------|-------------------------------------|
| Book         | Policy Manual                       |
| Section      | do not delete                       |
| Title        | Copy of Copy of BYLAWS AND POLICIES |
| Code         | po0131.1                            |
| Status       |                                     |
| Adopted      | June 22, 2015                       |
| Last Revised | March 25, 2019                      |

#### 0131.1 - BYLAWS AND POLICIES

The Board of Education shall adopt bylaws and policies for the organization and operation of the Board and the District and shall be bound to follow such bylaws and policies.

Those bylaws and policies which are not required to have a public hearing by the statutes or rules of the State Board of Education or ordered by the Superintendent of Public Instruction or a court of competent authority may be adopted, amended or repealed by a majority vote of the Board at a regular or special meeting, after completing two (2) readings at two (2) scheduled meetings except that the Board may vote to waive the two (2) reading requirement and then vote to adopt, amend, or repeal a bylaw or policy with one (1) reading, provided the amendment or adoption does not conflict with the law.

Bylaws and policies may be suspended by a majority vote of the Board. Any resolution suspending a bylaw or policy under this provision shall expire automatically at the next public meeting of the Board.

Periodically, it may be deemed necessary to make technical corrections to policies that have already been adopted through normal procedures. These technical corrections may include statutory references, scrivener's errors, renumbering that does not change the order of the sections or subsections, grammatical corrections or additions including punctuation or typographical errors, as well as alterations and omissions not affecting the construction or meaning of any sections, subsections, chapters, titles, or policies as a whole and that are of a non-substantive nature. Technical corrections may also include the updating of the named individuals in these policies where the originally named individual no longer works for the District or no longer works in the applicable position. The Superintendent is authorized to identify and make technical corrections to the policies and regulations without Board approval. Upon completion of the technical corrections, the Superintendent shall provide a brief summary of the technical corrections to the Board for review. Should the Board determine that a technical correction is substantive in nature, it will utilize the normal policy adoption procedure to adopt the amendments to the policy or regulation.

The Board may adopt, amend or repeal rules of order for its own operation by simple resolution of the Board passed by a majority of those present and voting.

The adoption, modification, repeal or suspension of a Board bylaw or policy shall be recorded in the minutes of the Board. All bylaws and policies shall be printed in the Board policy manual. Any policy or part of a policy that is superseded by a term in a negotiated agreement shall no longer be in force and effect as a policy.

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Legal M.C.L. 380.1201 et seq.



|         |                    |
|---------|--------------------|
| Book    | Policy Manual      |
| Section | do not delete      |
| Title   | LEAVES OF ABSENCE  |
| Code    | po1430             |
| Status  |                    |
| Adopted | September 23, 2019 |

### **Revised Policy - Vol. 39, No. 2**

#### **1430 - LEAVES OF ABSENCE**

All administrative staff members not otherwise covered by the terms of a negotiated, collectively-bargained agreement of this District shall be entitled to leave benefits which are not less than those provided in the master agreement with the Rockford Educational Association.

All requests for unpaid leaves of absence by administrative staff members shall be presented to the Board of Education for approval.

Any administrative staff member granted a leave of absence by the Board shall be considered to have terminated all work with the School District until the completion of the leave. Exceptions may be made by the Superintendent in cases where the best interest of the District might be served.

#### **Earned Sick Time Act (ESTA)**

This policy provision applies to all District employees who are eligible to accrue earned sick time under the Earned Sick Time Act ("ESTA") "Paid Leave" includes, but is not limited to, paid vacation days, paid personal days, and paid time off (i.e. "PTO").

The District adopts:

#### **The Frontload Method**

The District will frontload up to seventy-two (72) hours of earned sick time to eligible employees on February 21, 2025 which will be prorated for the first year if the benefit year tracks the calendar year. Eligible employees may carry over accrued but unused earned sick time to the next benefit year. In subsequent benefit years, the District will provide an eligible employee with up to seventy-two (72) hours of earned sick time on July 1 for subsequent years.

A benefit year is the consecutive twelve (12) month period indicated above used by the District to calculate an eligible employee's benefits.

An employee may use earned sick time under the ESTA for:

- A. An employee or employee's family member's mental or physical illness, injury, health condition and medical diagnosis, care, or treatment, preventative medical care.
- B. If the employee or the eligible employee's family member is a victim of domestic violence or sexual assault:
  1. for medical, psychological, or other counseling for physical or psychological injury or disability;

2. to obtain services from a victim services organization;
  3. to relocate due to domestic violence or sexual assault;
  4. to obtain legal services; and/or
  5. to participate in any civil or criminal proceedings related to or resulting from domestic violence or sexual assault.
- C. For meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child.
- D. Closure of the employee's primary workplace due to a public health emergency or to provide care for a child whose school or place of care has been closed due to a public health emergency.
- E. If health authorities or a health care provider have determined that the employee or employee's family member would jeopardize the health of others because of their exposure to a communicable disease, regardless of whether employee or family member has actually contracted the communicable disease.

An employer shall not require an employee to search for or secure a replacement worker as a condition for using earned sick time.

## Definitions

A "family member" includes:

- A. a biological, adopted, or foster child, stepchild or legal ward, a child of a domestic partner, or a child to whom the employee stands in loco parentis;
- B. a biological parent, foster parent, stepparent, or adoptive parent or a legal guardian of an employee or the employee's spouse, or an individual who stood in loco parentis when the employee was a minor child;
- C. an individual to whom the employee is "legally married under the laws of any state";
- D. a grandparent or grandchild;
- E. a biological, foster, or adopted sibling; and
- F. any other individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

A "domestic partner" means an adult in a committed relationship with another adult, including both same-sex and different-sex relationships.

A "committed relationship" means one in which the employee and another individual share responsibility for a significant measure of each other's common welfare, such as any relationship between individuals of the same or different sex that is granted legal recognition by a state, political subdivision, or the District of Columbia as a marriage or analogous relationship including, but not limited, a civil union.

ESTA leave must be used in one (1) hour increments.

If the need for earned sick time is foreseeable, an employer may require advance notice of the intent to use it, provided the notice period does not exceed seven (7) days before the leave begins.

If the need for earned sick time is not foreseeable, an employer may require the employee to provide notice of their intent to use it as soon as practicable. What is considered practicable depends on the specific facts and circumstances of each situation, and both parties should approach this requirement reasonably. For consistency, a similar standard would apply under ESTA. When taking leave under ESTA, employees must provide enough information for the employer to assess whether it qualifies under ESTA's eligible uses. If the employer is uncertain, they may request additional details about the nature of the leave to determine its eligibility.

For earned sick leave exceeding three (3) consecutive days, an employer may require reasonable documentation confirming that the leave was used for a permissible purpose. The employee must provide this documentation promptly upon request pursuant to the following guidelines:

- A. Employer-required documentation should not include details about the illness or specifics of the violence.
- B. If documentation is required, the employer must cover any out-of-pocket costs the employee incurs to obtain it.
- C. An employer cannot delay the start of the leave due to a failure to receive documentation.

Employees will be paid at a rate equal to the greater of either the normal hourly or base wage rate for that employee or the minimum wage rate, at the time of absence. **ESTA** pay will not include overtime pay, holiday pay, bonuses, commissions, supplemental pay, piece-rate pay, or gratuities. For any employee whose hourly rate varies depending on work performed, the "normal hourly wage" means the average hourly wage of an employee in the pay period immediately prior to the pay period in which the employee used paid earned sick time.

Employee will not be paid for unused, accrued **ESTA** leave time at the end of the benefit year or upon separation, voluntary or involuntary.

To the extent that any current collective bargaining agreements already provide all of the requirements of the **ESTA**, those are sufficient to address the District's obligations to that set of employees and will control the employees covered under the collective bargaining agreement instead of this policy.

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|         |  |
|---------|--|
| Book    | Policy Manual                            |
| Section | do not delete                            |
| Title   | FIELD AND OTHER DISTRICT-SPONSORED TRIPS |
| Code    | po2340                                   |
| Status  |  |
| Adopted | June 22, 2015                            |

### **Revised Policy - Vol. 39, No. 2**

#### **2340 - FIELD AND OTHER DISTRICT-SPONSORED TRIPS**

The Board of Education recognizes the value of organized trips or other excursions away from the classroom as a valuable part of the District's educational programming and a valuable opportunity to obtain additional educational experiences not offered directly in the curriculum offerings. These opportunities occur in four (4) primary forms addressed in this policy: (a) field trips; (b) extra-curricular/co-curricular program-related trips; (c) overnight trips; and (d) other District-sponsored trips.

#### **Field Trips**

For purposes of this policy, a field trip shall be defined as any planned journey by one (1) or more students away from District premises, which is under the supervision of a professional staff member, approved by the Superintendent and furthers or supplements an integral part of a course of study as planned for and incorporated into that course of study by the teacher.

Properly planned and executed field trips should cultivate new interests among students, help students relate school experience to the reality of the world outside of school, bring the resources of the community within the student's learning experience, and afford students the opportunity to study real things and processes in their actual environment.

Out-of-state field trips that do not include an overnight stay must be approved by the Administration

#### **Extra-Curricular/Co-Curricular Trips**

The Board recognizes that student trips will occur for reasons that are not directly incorporated into the curriculum as part of a class, but rather are part of the extra-curricular/co-curricular activities offered by the District. For example, a District athletic team may travel to away games or take a trip to an out-of-town tournament. Any such trips must be identified at the beginning of the activity for the school year, or for the particular season. Extra-curricular or co-curricular trips shall be approved by the Athletic Director in accordance with the same procedures used for approving field trips. In cases where such advance notice is not possible (such as travel to State tournament competition), the staff member responsible for such activity shall notify the Athletic Director or Principal of the activity and pertinent information.

Extra-curricular trips that extend to an overnight stay are considered overnight travel, other than MHSAA athletic teams participating in State tournaments/meets.

#### **Overnight Travel**

Overnight travel is defined as a field trip that involves one (1) or more overnight stays. The District views overnight travel outside of the District related to the curriculum/program as an adjunct to that curriculum/program. As such, it is an important feature of the overall educational program. The District recognizes the importance of overnight travel outside of the District to amplify and enhance studies that occur in the schools' classrooms through unique enrichment opportunities that are not available locally. Overnight travel shall first be approved by the Superintendent

International field trips present special considerations that need to be taken into account when planning these activities. The Board must approve these trips to be considered District-sponsored trips. The Board will only approve international field trips that are affiliated with a sponsoring or commercial organization that specializes in international travel. Approval of international travel shall also take into account travel warnings for Americans to avoid travel to specified countries. These warnings are issued by the United States Department of State based on current conditions around the world and are updated as deemed necessary.

### **Other District-Sponsored Trips**

Other District-sponsored trips shall be defined as any planned, student-travel activity which is approved as part of the District's total educational program, but not a part of a particular course and not expressly connected to an established extra-curricular/co-curricular activity. These trips may include such trips as summer trip programs, youth service trips, and other types of day trips that are organized by or through school staff or facilitated in some fashion through the District.

### **Trip Approval Process**

No staff member may offer or lead any trip as a District-sponsored trip unless the trip has been approved in the manner prescribed in this policy.

Proposals shall include the details of the trip, the cost of the trip, identify any third-party entities that will be involved in the trip, identify the curriculum-based purpose of the trip, identify what students will be eligible to participate, and any other pertinent information. If overnight, the proposal must describe how accommodations will be provided and how such arrangements will be properly supervised.

Any trip included in curriculum guides shall be considered to have been approved in advance. All field trips not listed in the curriculum guide must each be approved.

### **General Trip Provisions**

The Superintendent shall approve all other such trips.

The Board shall assume the costs of field trips; no regularly enrolled student shall be charged a fee for participation in field trips. Students may be charged fees, however, for other District-sponsored trips which are not part of a course of study.

Students may be charged fees for District-sponsored trip but no student shall be denied participation for financial inability, nor shall nonparticipation be penalized academically.

The Board does not endorse, support, or assume liability in any way for any staff member, volunteer, or parent of the District who takes students on trips not approved by the Board or Superintendent. No staff member may solicit students of this District for such trips within the facilities or on the school grounds of the District without permission from the Superintendent. Permission to solicit neither grants nor implies approval of the trip. Such approval must be obtained in accordance with the District's Administrative Guidelines for Extended Trips.

The Superintendent shall prepare administrative guidelines for the operation of both field and other District-sponsored trips, including athletic trips, which shall ensure:

- A. the safety and well-being of students;
- B. parental permission is sought and obtained before any student leaves the District on a trip;
- C. each trip is properly planned and, if a field trip, is integrated with the curriculum, evaluated, and followed up by appropriate activities which enhance its usefulness;
- D. the effectiveness of field trip activities is judged in terms of demonstrated learning outcomes;
- E. each trip is properly monitored;
- F. student behavior while on all field trips complies with the Student Code of Conduct and on all other trips complies with an approved code of conduct for the trip;

- G. each student's Emergency Medical Authorization is in the possession of the District employee in charge.
- H. provisions have been made for the administration of medication to those students for whom medications are administered routinely while at school;
- I. provisions have been made at the trip destination and in transportation, if and when required to accommodate students and/or chaperones with disabilities;
- J. provisions for the selection of lodging (for overnight trips) that provides a safe and secure environment.

A professional staff member shall not change a planned itinerary while the trip is in progress, except where the health, safety, or welfare of the students in the staff member's charge is imperiled or where changes or substitutions beyond the staff member's control have frustrated the purpose of the trip.

In any instance in which the itinerary of a trip is altered, the professional staff member in charge shall notify the administrative superior immediately.

### **Trips Not Sponsored by the District**

No staff member, volunteer, coach, or other individual acting in some capacity for the District may solicit students of this District to participate in any trip not sponsored by the District unless that staff individual has received approval of the Principal to promote such trips within the facilities or on the school grounds. This includes summer trips abroad or other trips offered through a third-party organizer in which a staff member, volunteer, coach, or other individual acting in some capacity for the District is participating, as well as athletic activities outside the District's athletic program.

If approval is granted to solicit students to participate, that individual must clearly communicate to parents that the trip is not District-sponsored and that that individual is not participating within the staff individual's role representing the District. Coordination and/or participation in such a program shall be consistent with Policy 3210 - Staff Ethics/Policy 4210 - Support Staff Ethics.

### **Transportation for Field and Other District Sponsored Trips**

Regular or special-purpose school vehicles will be used for transportation on field and other District-sponsored trips.

The transportation for all field and other District-sponsored trips is to be by vehicles owned or approved by the District and driven by approved drivers. Exceptions must have the approval of the Superintendent.

The District shall assume transportation costs for

a certain number of approved field trips as specified in the Superintendent's administrative guidelines.

For all other trips, including co-curricular, athletic, and other extra-curricular trips, the District:

- A. will assume the transportation costs.
- B. will assume the vehicle cost but the cost of the driver shall be paid  
from the designated fund.
- C. will provide for the vehicles for all other trips but a mileage charge will be assessed to cover the cost of the driver and fuel.  
by the sponsoring organization.

Transportation may be limited by the availability of vehicles, drivers, and scheduling and will not be available when needed for general school purposes.

All field trips shall be supervised by members of the staff. All other District-sponsored trips shall be supervised by either staff members or adults from the sponsoring organization. Any time students are in the vehicle, at least one (1) sponsor, chaperone, or staff member is expected to ride in the vehicle as well to supervise students upon return to the District and while they are waiting for rides home.

All students are expected to ride the approved vehicle to and from each activity. A special request must be made to the staff member or sponsor by the parent, in writing or in person, to allow an exception.

District students not affiliated with the trip activity, nondistrict students, and/or children of preschool age shall not be permitted to ride on the trip vehicle.

No student is allowed to drive on any trip. An exception may be made by the Principal on an individual basis provided the student has written parental permission and does not transport any other student.

The Superintendent shall prepare administrative guidelines to ensure that all transportation is in compliance with Board policy on the use of District vehicles and/or private vehicles.

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M.C.L. 380.1282

|         |                   |
|---------|-------------------|
| Book    | Policy Manual     |
| Section | do not delete     |
| Title   | LEAVES OF ABSENCE |
| Code    | po3430            |
| Status  |                   |
| Adopted | June 22, 2015     |

### 3430 - LEAVES OF ABSENCE

All professional staff members not otherwise covered by the terms of a negotiated, collectively-bargained agreement of this District shall be entitled to the leave benefits which are not less than those provided in the master agreement with the Rockford Education Association.

All requests for unpaid leaves of absence by professional staff members, except those that qualify for FMLA, shall be presented to the Board for approval.

Any professional staff member granted a leave of absence by the Board shall be considered to have terminated all work with the District until the completion of the leave. Exceptions may be made by the Superintendent in cases where the best interest of the District might be served.

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|---------|--------------------|
| Book    | Policy Manual      |
| Section | do not delete      |
| Title   | LEAVES OF ABSENCE  |
| Code    | po4430             |
| Status  |                    |
| Adopted | September 23, 2019 |

#### 4430 - LEAVES OF ABSENCE

All support staff members not otherwise covered by the terms of a negotiated, collectively-bargained agreement of this District shall be entitled to the leave benefits which are not less than those provided in the master agreement in accordance with the Earned Sick Time Act (ESTA).

Any support member granted a leave of absence by the Board of Education shall be considered to have terminated all work with the School District until the completion of the leave. Exceptions may be made by the Superintendent in cases where the best interest of the District might be served.

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|         |               |
|---------|---------------|
| Book    | Policy Manual |
| Section | do not delete |
| Title   | IMMUNIZATION  |
| Code    | po5320        |
| Status  |               |
| Adopted | June 22, 2015 |

## 5320 - IMMUNIZATION

All students shall be properly immunized at the time of registration or not later than the first day of school pursuant to the provisions of the Michigan Department of Health and Human Services (DHHS) regulations.

Students must meet the immunization requirements set by the state for attendance at school in order to enroll or attend.

Students who do not meet the immunization requirements on the opening day of school shall be admitted by the Superintendent in accordance with District administrative procedures. Transfer students shall not be admitted without proof of immunization as required by the state.

There are three (3) circumstances in which a required vaccine may be waived or delayed:

- A. A valid State of Michigan Medical Contraindication Form CDH-1272 (01/15) exists to receiving the vaccine. The student's physician must certify the contraindication, the vaccines involved, and the time frame the student is not able to get the vaccines, on the appropriate form.
- B. The parents hold religious or philosophical beliefs against receiving a vaccination. Any parent who wants to claim a non-medical waiver will need to receive education regarding the benefits of vaccination and the risks of disease from a county health department before obtaining the certified non-medical waiver form through the local health department.
- C. The student has received at least one (1) dose of each immunizing agent and the next dose(s) is/are not due yet. The District must follow up with the parent or legal guardian to ensure the student has received the required follow-up dose(s) of the vaccine.

When the District provides information on immunizations, infectious disease, medications or other school health issues to parents of students in licensed childcare, pre-school, kindergarten, Grade 7 and newly-enrolled students, it shall include information about meningococcal meningitis and the vaccine for meningococcal meningitis and about human papillomavirus and the vaccine for human papillomavirus. The information shall include at least the causes and symptoms of meningococcal meningitis and how it is spread and the risks associated with human papillomavirus. In addition, the information shall include sources where parents may obtain additional information about both diseases and where they may obtain meningococcal meningitis and/or human papillomavirus vaccination of a child.

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| Legal | M.C.L. 333.9201 et seq., 380.1177, 380.1177a<br>A.C. 325.176 |
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|              |                    |
|--------------|--------------------|
| Book         | Policy Manual      |
| Section      | do not delete      |
| Title        | USE OF MEDICATIONS |
| Code         | po5330             |
| Status       |                    |
| Adopted      | June 22, 2015      |
| Last Revised | November 14, 2022  |

### **Revised Policy - Vol. 39, No. 2**

#### **5330 - USE OF MEDICATIONS**

The Board of Education shall not be responsible for the diagnosis and treatment of student illness. The administration of prescribed medication and/or medically-prescribed treatments to a student during school hours will be permitted only when failure to do so would jeopardize the health of the student, the student would not be able to attend school if the medication or treatment were not made available during school hours, or the student is disabled and requires medication to benefit from the student's educational program.

For purposes of this policy, the following definitions shall be used:

**"Administer"** means the direct application of a nonprescription drug product or prescription drug, whether by injection, ingestion, or other means, to the human body.

**"Medication"** shall include all medicines including those prescribed by a physician and any nonprescribed (over-the-counter) drugs, preparations, and/or remedies.

**"Nonprescription drug product"** means any non-narcotic drug product which may be sold without a prescription and which is prepackaged for use by consumers and labeled in accordance with the requirements of State and Federal law.

**"Practitioner"** shall include any physician, naturopathic doctor, dentist, podiatrist, optometrist, physician assistant, and advanced practice nurse prescriber who is licensed in any state.

**"Treatment"** refers both to the manner in which a medication is administered and to health-care procedures which require special training, such as catheterization.

#### **Administration of Prescription Drug Products by School Staff**

Before any prescribed medication may be administered to any student during school hours, the Board shall require written instructions from the child's practitioner accompanied by the written authorization of the parent. Such documentation shall be kept on file in the school office. Prescription medication must be provided in the original container with the prescription label showing the name and telephone number of the pharmacy, the student's name, the name of the physician, the name of the drug, and the dosage to be administered.

All prescription medication shall be secured and appropriately stored (allowing for quick access and retrieval before, during, and after school hours), unless the medication is an emergency medication that the student is authorized to carry by Administration and self-administer by authorization of both the student's parent(s) and practitioner, and the possession of such medication by the student in school is not prohibited by law or regulation.

#### **Administration of Nonprescription Drug Products by School Staff**

Nonprescription drug products may be administered to any student during school hours only with the prior written consent of the parent and Health Care Provider. Such documentation shall be kept on file in the school office. Substances that are not FDA approved (i.e., natural products, food supplements) will not be administered by District staff. Nonprescription drugs

that are provided by the parent may be administered by school staff only if the nonprescription drugs are supplied in the original manufacturer's package which lists the ingredients, recommended therapeutic dosage in a legible format, and the student's name.

Staff members are to administer medication or treatment only in the presence of another adult, except in the case of an emergency that threatens the life or health of the student. Staff licensed as professional registered nurses are exempt from this requirement.

All staff authorized to administer medication or treatment will receive training on this policy and the Superintendent's guidelines, as well as appropriate procedures for administering the medication or treatment. This training shall be provided by qualified individuals with both knowledge of the District's policy and procedures and the administration of medications or treatment. Where possible, this training should be provided by a licensed registered nurse, a licensed physician's assistant, or a licensed physician.

All medication shall be kept in a locked storage case in the school office.

The Board shall permit the administration by staff of any medication requiring intravenous or intramuscular injection or the insertion of a device into the body when both the medication and the procedure are prescribed by a physician and the staff member has completed any necessary training.

Students who may require administration of an emergency medication may have such medication in accordance with the Superintendent's administrative guidelines.

### **Student Possession of Medication**

Unless authorized as specified below, students are prohibited from possessing, using, carrying, or distributing in school, at school-sponsored events, or on school grounds any drugs or other products which, even though not defined as a drug, are used or marketed for use for medicinal purposes, such as to relieve pain or to relieve the symptoms of an underlying medical condition (including aspirin, ibuprofen, dietary supplements, CBD oil products, etc.).

Secondary students may possess and self-administer their own nonprescription medications and prescription medications at school if the appropriate medication authorization form is filed in the school office, provided the student is in possession and self-administers in compliance with relevant District policies and administrative guidelines. Responsible students in grades K through five (5) may be permitted to possess and self-administer medications after consultation with the Principal, school nurse, and parent. If granted permission by the Principal, a medication management plan must be written and signed by all parties. Permission must be obtained every school year.

The provisions of this policy are to be viewed together with the Board Policy 5530 - Drug Prevention.

Students may possess and self-administer a metered dose or dry powder inhaler for relief of asthma, or before exercise to prevent onset of asthma symptoms, while at school, on school-sponsored transportation, or at any school-sponsored activity in accordance with the Superintendent's guidelines, if the following conditions are met:

- A. there is written approval from the student's physician or other health care provider and the student or parent/guardian (if student is under eighteen (18)) to possess and use the inhaler (Form 5330 F1c),  
and
- B. the building administrator has received a copy of the written approvals from the physician and the parent/guardian,  
and
- C. there is on file at the student's school a written emergency care plan prepared by a licensed physician in collaboration with the student and the student's parent/legal guardian. The plan shall contain specific instructions on the student's needs including what to do in the event of an emergency.

Students with a need for emergency medication may also be allowed to self-possess and self-administer such medication, provided that they meet the same conditions established above. Students who are prescribed epinephrine to treat anaphylaxis shall be allowed to self-possess and administer the medication if they meet the conditions stated above.

### **General Provisions**

Students shall be permitted to possess and self-administer U.S. Food and Drug Administration ("FDA") approved, over-the-counter topical products while on school property or at a school-sponsored event provided the student has submitted prior written approval of the student's parent/guardian to the Principal of the student's school.

No student is allowed to provide or sell any type of medication to another student. Violations of this rule will be considered violations of the Student Code of Conduct and Policy 5530 - Drug Prevention.

The District and its personnel are immune from civil and criminal liability related to the administration or non-administration of medications to the extent set forth in applicable State law.

The Board shall permit the administration by staff of any medication requiring a delivery method other than oral ingestion when both the medication and the procedure are prescribed by a practitioner and the delivery is under the supervision of a licensed nurse, provided that the staff member has completed any necessary training and that staff member voluntarily agrees to deliver the medication. No staff member, other than a health care professional, may be required to administer medications that are administered by means other than oral ingestion.

This policy and the administrative guidelines developed to establish appropriate procedures shall be implemented in such a manner to comply with the District's obligations and the student's needs under any Individualized Education Plan, Section 504 Plan, or other legally required accommodation for individuals with disabilities.

The Superintendent shall prepare administrative guidelines to ensure the proper implementation of this policy.

M.C.L. 380.1178, 380.1178a, 380.1179

Michigan Department of Education, Model Policy and Guidelines for Administering Medications to Pupils at School, Policy on Management of Asthma in Schools

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Legal

M.C.L. 380.1178, 380.1178a, 380.1179

Michigan Department of Education, Model Policy and Guidelines for Administering Medications to Pupils at School, Policy on Management of Asthma in Schools

|         |                            |
|---------|----------------------------|
| Book    | Policy Manual              |
| Section | do not delete              |
| Title   | EPINEPHRINE AUTO-INJECTORS |
| Code    | po5330.01                  |
| Status  |                            |
| Adopted | June 22, 2015              |

### 5330.01 - EPINEPHRINE AUTO-INJECTORS

Students who are prescribed epinephrine to treat anaphylaxis shall be allowed to self-possess and self-administer the medication if they meet the conditions as stated in Policy 5330.

Each school in the District shall have at least two (2) epinephrine auto-injectors (Epi-Pens) available at the school site. It shall be the responsibility of the District Nurse to be sure that the supply of Epi-Pens is maintained at the appropriate level and they have not expired. The District nurse shall also be responsible for coordinating the training of District employees to administer Epi-Pen injections and to maintain the list of employees authorized to administer such injections.

#### Individuals Qualified to Administer

Only a licensed, registered professional nurse employed or contracted by the District or a District employee who has successfully passed the required training shall be allowed to possess and administer Epi-Pen injections to students. The persons authorized to use the District-maintained Epi-Pens will be maintained in each school by the Principal and shall be available on an electronically- accessible site for employees' reference.

Each school shall have at least one person trained in the appropriate use and administration of an Epi-Pen injection. In each school with ten (10) or more combined instructional and administrative staff, at least two (2) employees at that site shall be appropriately trained in the use of an Epi-Pen.

Training of District employees on the appropriate use and administration of an Epi-Pen injection shall be done in accordance with any guidelines provided by the Michigan Department of Education and shall be conducted under the supervision of a licensed, registered professional nurse. The training shall include an evaluation by the nurse of the employees' understanding of the protocols for administering an Epi-Pen injection.

#### Students to Whom Injections May Be Administered

A licensed, registered professional nurse or trained and authorized District employees under this policy may administer Epi-Pen injections to: 1) any student who has a prescription on file with the District, in accordance with the directives in such prescription; and 2) any individual on District grounds who is believed to be having an anaphylactic reaction.

The District and its personnel are immune from civil and criminal liability related to the administration or non-administration of epinephrine to the extent set forth in applicable State law.

#### Reporting of Injections

Any person who administers an Epi-Pen injection to a student shall promptly notify in writing the student's parent and the District nurse that an injection has been administered.

All Epi-Pen injections by District employees to students shall be reported in writing to the District nurse. The report shall include whether the school's or student's Epi-Pen was used and whether the student was previously known to be subject to severe allergic reaction (anaphylaxis).

The District nurse shall report at least annually to the Michigan Department of Education (MDE), in the form and manner determined by the MDE, information on the number of injections provided to students, the number of injections with District Epi-Pens and the number of incidents where students were not known to be subject to severe allergic reactions.

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M.C.L. 380.1178, 380.1179, 380.1179A

Michigan Department of Education, Model Policy and Guidelines for Administering Medications to Pupils at School

|         |                 |
|---------|-----------------|
| Book    | Policy Manual   |
| Section | do not delete   |
| Title   | STUDENT SUICIDE |
| Code    | po5350          |
| Status  |                 |
| Adopted | June 22, 2015   |

#### 5350 - **STUDENT HEALTH, WELLBEING, AND SUICIDE PREVENTION**

The Board recognizes the importance of addressing emotional and physical safety of students and staff in order to create and maintain safe and supportive learning environments. Comprehensive mental health and wellness initiatives are key to providing that students are in school, healthy, ready to learn, and prepared for success.

Parents shall be notified of any suicide prevention instruction provided to their student(s) using the communication method used for regular communication with parents in that particular building. Upon written request of a parent/guardian, a student will be excused from instruction in this area.

Throughout any intervention, it is essential that Board policies and District guidelines regarding confidentiality be observed at all times.

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| Legal | M.C.L. 380.1171 (Chase Edwards Law)<br>Kelson v City of Springfield, 767 F2d 651 (9th Cir. 1985) |
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|         |                         |
|---------|-------------------------|
| Book    | Policy Manual           |
| Section | do not delete           |
| Title   | GRADUATION REQUIREMENTS |
| Code    | po5460                  |
| Status  |                         |
| Adopted | June 22, 2015           |

#### 5460 - GRADUATION REQUIREMENTS

It shall be the policy of the Board to acknowledge each student's successful completion of the instructional program or a personal curriculum appropriate to the achievement of District goals and objectives, as well as personal proficiency, by the awarding of a diploma at graduation ceremonies.

The District shall annually notify each of its students, and a parent of each of its students, that all students are entitled to a personal curriculum. The annual notice shall include an explanation of what a personal curriculum is and state that if a personal curriculum is requested, the public school or public school academy will grant that request. The District shall provide this annual notice to the parent by sending a written notice to each student's home or by including the notice in a newsletter, student handbook or similar communication that is sent to a student's home and shall also post the notice on the District website.

The Board shall award a regular high school diploma to every student enrolled in the District who meets the requirements of graduation established by the Board, the Michigan Department of Education (MDE) and as provided by state law.

Credit may be earned by:

- A. traditional course work;
- B. demonstrating mastery of subject area content expectations or guidelines for the credit;
- C. related course work in which content standards are embedded;
- D. non-traditional course work;
- E. independent teacher-guided study;
- F. testing out;
- G. dual enrollment;
- H. advanced placement courses;
- I. concurrent enrollment or other "early college" programs; or
- J. Michigan Department of Education (MDE) approved formal career and technical (CTE) program or curriculum; or
- K. on-line class.

Students shall successfully complete an on-line course or learning experience OR shall have the on-line learning experience available for each of the required credits of the Michigan Merit Curriculum.

Special education students who properly complete the programs specified in their Individualized Education Program (IEP) or in a personal curriculum meet the requirements for a high school diploma, and have received the recommendation of the Individualized Education Program Committee (IEPC), may participate in graduation activities as recommended by the student's IEPC. Reasonable accommodation shall be made for students with disabilities, as defined under state or federal law, to assist them in taking any required tests or assessments for graduation.

For state-mandated curriculum requirements, a student shall be granted credit toward graduation if **the student** successfully completes the subject area content expectations or guidelines developed by the department that apply to the credit. A student may also receive credit if **the student** earns a qualifying score, as determined by the state, on the assessments developed or selected for the subject area by the state or the student earns a qualifying score, as determined by the District, on one or more assessments developed or selected by the District that measure a student's understanding of the subject area content expectations or guidelines that apply to the credit. For subject areas and courses in which a final examination is used as the assessment for successful attainment of the subject area content, a grade of C+ or better is required.

The Board shall grant credit toward high school graduation for any student who successfully completes, prior to entering high school, a state-mandated curriculum requirement, provided **the student** completes the same content requirements as the high school subject area and the student has demonstrated the same level of proficiency on the material as required of the high school students.

For elective courses, which are not state-mandated curriculum requirements, the Board shall grant credit to any high school student who is not enrolled in the course but has exhibited a reasonable level of knowledge of the subject matter of the course by achieving a C+ or better in the final exam for the course or, if there is no final exam, through the basic assessment used for the course which may consist of a portfolio, paper, project, presentation or other established means.

Such credit shall be counted toward the required number of credits needed for graduation. Mastery credits shall be counted toward any subject area requirement and any course sequence requirement. Once mastery credit is earned in a subject area, a student may not receive further credit for a lower sequence course in the same subject area.

A high school student shall be granted credit in any foreign language not offered by the District providing the student meets the competency criteria established by the Superintendent.

The CTE credits may include work-based learning by a student working at a business or other work setting with appropriate oversight by the District over the student's experience and learning in the work setting in which the work-based learning occurs.

High school commencement exercises will include only those students who have successfully completed requirements as certified by the high school Principal. No student who has completed the requirements for graduation shall be denied a diploma as a disciplinary measure. A student may be denied participation in the ceremony of graduation, however, when personal conduct so warrants.

Additional graduation requirements include:

- A. Total number of credits – minimum of 27.5 beginning with the Class of 2012;
- B. Successful on the District competency test (WorkKeys Level 4 or above – students with an IEP Work Keys Level 3 or above);
- C. Attendance at Rockford High School and/or River Valley Academy at least a full school year prior to graduation;
- D. Good faith effort on the Michigan Merit Exam or other state-approved assessment.

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Legal                      M.C.L. 380.1166, 380.1278a(1), 380.1278a(2), 380.1278a(4)(c), 380.1279b  
                                  20 U.S.C. 1400 et seq.  
                                  20 U.S.C. 1401 et seq.  
                                  29 U.S.C. 794  
                                  42 U.S.C. 12131 et seq.

|              |               |
|--------------|---------------|
| Book         | Policy Manual |
| Section      | do not delete |
| Title        | PURCHASING    |
| Code         | po6320        |
| Status       |               |
| Adopted      | June 22, 2015 |
| Last Revised | June 10, 2024 |

## 6320 - **PURCHASING**

Procurement of all supplies, materials, equipment, and services paid for from District funds shall be made in accordance with all applicable federal and state statutes, Board policies, and administrative procedures. Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts are established in Policy 1130, Policy 3110, and Policy 4110 – Conflict of Interest.

All procurement transactions shall be conducted in a manner that encourages full and open competition and in accordance with good administrative practice and sound business judgment.

Each year, the State of Michigan informs the District of the legal amount for purchases which require a formal bidding process of a single item.

It is the policy of the Board that the Superintendent adheres to the following:

A. Seek informal price quotations on purchases in excess of **\$15,000.**

**B.** Purchases in a single transaction that are in excess of the dollar amount permitted by state statute shall require competitive bids and, whenever possible, have at least three (3) such bids for substantiation of purchase and shall require approval of the Board prior to purchase.

### **Competitive Bids**

Competitive bids are not required for items purchased through the cooperative bulk purchasing program operated by the Michigan Department of Management and Budget pursuant to M.C.L. 18.1263.

Competitive bids are not required for food purchases, unless food purchased in a single transaction costs \$100,000 or more.

Competitive bids shall be sealed and shall be opened by the Assistant Superintendent of Finance in the presence of at least one (1) witness. All orders or contracts should be awarded to the lowest responsible bidder; however, consideration can be given to:

- A. the quality of the item(s) to be supplied;
- B. its conformity with specifications;
- C. suitability to the requirements of the District;
- D. delivery terms;
- E. past performance of vendor.

In addition to the factors above, the Board may consider and provide a preference to bidders:

- A. which use a Michigan-based business as the primary contractor;

B. which use one (1) or more Michigan-based business(es) as subcontractors.

For purposes of this preference, a Michigan-based business means a business that would qualify for a Michigan preference for procurement contracts under M.C.L. 18.1268, which requires that the business certifies that, since inception or during the last twelve (12) months, it has done one (1) of the following:

- A. filed a Michigan business tax return showing an allocation of income tax base to Michigan; or
- B. filed a Michigan income tax return showing income generated in or attributed to Michigan; or
- C. withheld Michigan income tax from compensation paid to the bidder's owners and remitted the tax to the Michigan Department of Treasury.

This preference shall not apply to any procurement or project using federal funds, nor shall it be used if it would violate any federal law or requirements.

The Board reserves the right to reject any and all bids.

Contracts may be awarded by the Superintendent, without Board approval, for any single item or group of identical items costing less than the amount allowed by state statute. All other contracts require Board approval prior to purchase.

The Board shall be informed of the terms and conditions of all competitive bids and shall award contracts as a consequence of such bids.

### **Bid Protest**

A bidder who wishes to file a bid protest must file such notice and follow procedures prescribed by the Request For Proposals (RFP) or the individual bid specifications package for resolution. Bid protests must be filed in writing with the Superintendent within seventy- two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

### **General Provisions**

The Superintendent is authorized to purchase all items within budget allocations.

The Superintendent is authorized to make emergency purchases, without prior approval, of those goods and/or services needed to keep the District in operation. Such purchases shall be brought to the Board's attention at the next regular meeting.

In order to promote efficiency and economy in the operation of the District, the Board requires that the Superintendent periodically estimate requirements for standard items or classes of items and make quantity purchases on a bid basis to procure the lowest cost consistent with good quality.

Whenever storage facilities or other conditions make it impractical to receive total delivery at any one time, the total quantity to be shipped, but with staggered delivery dates shall be made a part of the bid specifications.

Before placing a purchase order, the Superintendent shall check as to whether the proposed purchase is subject to bid, whether sufficient funds exist in the budget, and whether the material might be available elsewhere in the District. All purchase orders shall be numbered consecutively.

In the interests of economy, fairness, and efficiency in its business dealings, the Board requires that:

- A. opportunity be provided to as many responsible suppliers as possible to do business with the District;
- B. a prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters;

- C. where the requisitioner has recommended a supplier, the Superintendent may make alternate suggestions to the requisitioner if, in the Superintendent's judgment, better service, delivery, economy or utility can be achieved by changing the proposed order;
- D. upon the placement of a purchase order, the Superintendent shall commit the expenditure against a specific line item to guard against the creation of liabilities in excess of appropriations.

The Superintendent shall determine the amount of purchase which shall be allowed without a properly-signed purchase order. Employees may be held personally responsible for anything purchased without a properly-signed purchase order or authorization.

The Board may acquire office equipment as defined in law by lease, by installment payments, by entering into lease-purchase agreements or by lease with an option to purchase, provided the contract sets forth the terms of such a purchase.

#### **Procurement – Federal Grants**

The Superintendent shall maintain a procurement and contract administration system in accordance with the United States Department of Education requirements for the administration and management of federal grants and Federally funded programs. The District shall maintain a compliance system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of this policy and administrative guidelines (AG 6320A).

Revised 12/14/15  
T.C. 6/10/24

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Legal M.C.L. 380.1267, 380.1274 et seq.

Cross References [po6350 - PREVAILING WAGE](#)

|              |                   |
|--------------|-------------------|
| Book         | Policy Manual     |
| Section      | do not delete     |
| Title        | PERSONNEL FILES   |
| Code         | po8320            |
| Status       |                   |
| Adopted      | June 22, 2015     |
| Last Revised | December 13, 2021 |

### 8320 - PERSONNEL FILES

It is necessary for the orderly operation of the District to prepare a personal information system for the retention of appropriate files bearing upon an employee's duties and responsibilities to the District and the District's responsibilities to the employee.

The Board of Education requires that sufficient records exist to ensure an employee's qualifications for the job held; compliance with Federal, State and local benefit programs; conformance with District rules; and evidence of completed evaluations. Such records will be kept in compliance with the laws of the State of Michigan.

Unless the District is required by law to provide this information to a third-party, the District shall not disclose an employee's home address or contact information to a third party without the employee's written authorization.

The Board delegates the maintenance of an employee's personal information system to the Assistant Superintendent of Human Resources.

A single central file shall be maintained and subsidiary records shall be maintained for ease in data gathering only.

Only that information which pertains to the professional role of the employee and submitted by duly authorized District administration and the Board may be entered in the official record file. Employees shall provide necessary information for their personnel files. If providing the requested information is optional, employees shall be informed of their right to decline to supply the information.

Employee medical records, including, but not limited to, insurance forms, medical certifications by a physician, and requests for leave or accommodation, shall not be maintained in the employee's personnel file and shall instead be maintained in a confidential medical file.

A copy of each such entry shall be given to the employee upon request except for matters pertaining to pending litigation.

The employee may periodically review their file at reasonable intervals, generally not more than two (2) times in a calendar year.

Personnel records shall be available to Board members and administration as may be required in the performance of their jobs.

Any employee who inappropriately releases information, or uses confidential information for personal reasons, will be disciplined in accordance with established policies and procedures. If an employee is approached to provide information inappropriately, the employee must refuse to release the requested information in accordance with applicable procedures or refer the requestor to the employee's immediate supervisor.

Personnel wishing to review their own records shall:

- A. request access in writing;
- B. review the record in the presence of the District employee designated to maintain said records;

C. make no alterations or additions to the record nor remove any material therefrom;

D. sign a log attached to the file indicating date and person reviewing.

Personnel wishing to appeal material in their record as to its accuracy, completeness, relevance or timeliness shall make a request in writing to the administrator delegated to maintain the records and specify therein:

A. name and date;

B. material to be appealed;

C. reason for appeal.

The responsible administrator shall hear the appeal and make a determination within ninety (90) days of the appeal in accordance with law.

If the appeal does not resolve the disagreement, the employee may submit a written statement, not exceeding five (5) sheets of 8 1/2 inch by 11 inch paper, explaining the employee's position. This written statement shall be kept in the employee's file.

### **Records Retention**

Generally, personnel files shall be maintained for the duration of the individual's employment with the District, plus six (6) years. Files maintained on employees who were cited for unprofessional conduct shall be maintained for the duration of employment plus fifty (50) years.

Medical files shall be maintained for the period during which the individual is employed by the District or receiving benefits, whichever is longer, plus seven (7) years.

Per the State of Michigan Records Retention and Disposal Schedule for Public Schools, 404A.

State of Michigan Records Retention and Disposal Schedule for Public Schools at 400A and 400B.

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M.C.L. 423.501 et seq

|              |                   |
|--------------|-------------------|
| Book         | Policy Manual     |
| Section      | do not delete     |
| Title        | WELLNESS          |
| Code         | po8510            |
| Status       |                   |
| Adopted      | June 22, 2015     |
| Last Revised | December 13, 2021 |

## 8510 - WELLNESS

As required by law, the Board of Education establishes the following wellness policy for the District.

The Board recognizes that good nutrition and regular physical activity affect the health and well-being of the District's students. Furthermore, research concludes that there is a positive correlation between a student's health and well-being and the student's ability to learn. Moreover, schools can play an important role in the developmental process by which students establish their health and nutrition habits by providing nutritious meals and snacks through the District's meal programs, by supporting the development of good eating habits and by promoting increased physical activity both in and out of school.

The Board, however, believes this effort to support the students' development of healthy behaviors and habits with regard to eating and exercise cannot be accomplished by the District alone. It will be necessary for not only the employees, but also parents and the public at large, to be involved in a community-wide effort to promote, support and model such healthy behaviors and habits with respect to eating and exercise.

The Board sets the following goals in an effort to enable students to establish good health, healthy nutrition, and physical activity habits:

### A. With regard to nutrition education:

1. Nutrition education shall be included in the Health curriculum so that instruction is sequential and standards-based and provides students with the knowledge, attitudes and skills necessary to lead healthy lives.
2. Nutrition education shall be integrated into other subject areas of the curriculum, when appropriate, to complement, but not replace, the standards and benchmarks for health education.
3. Nutrition education shall extend beyond the classroom by engaging and involving the District's food service staff.
4. Nutrition education posters, such as the Food Pyramid Guide and USDA's MyPlate, will be displayed in the cafeteria and other appropriate areas visible to students and others in the school community.

### B. With regard to physical activity:

#### 1. Physical Education

- a. A sequential, comprehensive physical education program shall be provided for students in K-12 in accordance with the standards and benchmarks established by the state.
- b. The physical education curriculum shall provide sequential instruction related to the knowledge, attitudes and skills necessary to participate in lifelong, health-enhancing physical activity.
- c. Physical education classes shall provide students with opportunities to learn, practice and be assessed on developmentally-appropriate knowledge, attitudes and skills necessary to engage in lifelong, health-enhancing physical activity.



- d. The sequential, comprehensive physical education curriculum shall stress the importance of remaining physically active for life.
- e. The sequential, comprehensive physical education curriculum shall provide students with opportunities to learn, practice and be assessed on developmentally- appropriate knowledge, attitudes and skills necessary to engage in lifelong, health-enhancing physical activity.
- f. Planned instruction in physical education shall teach cooperation, fair play and responsible participation.

## 2. Physical Activity

- a. Schools shall offer a wide range of physical activities outside the regular school day that meet the needs, interests and abilities of all students, including males, females, students with disabilities and students with special healthcare needs.
- b. All after-school programs shall provide developmentally- appropriate physical activity for the students who participate.

### C. With regard to other school-based activities:

Free drinking water shall be available to students during designated meal times and may be available throughout the school day.

- 1. schedule mealtimes so there is minimum disruption by bus schedules, recess and other special programs or events;
- 2. provide attractive, clean environments in which the students eat;
- 3. utilize electronic identification and payment systems, therefore, eliminating any stigma or identification of students eligible to receive free and/or reduced meals.

### D. With regard to nutrition promotion, any foods and beverages marketed or promoted to students on the school campus, during the school day, will meet or exceed the USDA Smart Snacks in School nutrition standards.

Additionally, the District shall:

- 1. encourage students to increase their consumption of healthful foods during the school day;
- 2. create an environment that reinforces the development of healthy eating habits, including offering the following healthy foods that comply with the USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards:
  - a. a variety of fresh produce to include those prepared without added fats, sugars, refined sugars and sodium;
  - b. a variety of vegetables daily to include five (5) specific subgroups outlined in the Dietary Guidelines for Americans and promoted in the MyPlate materials (dark green, red/orange, beans/peas/legumes, starchy and other)
  - c. whole grain, whole and whole grain rice products that meet school lunch and breakfast program requirements and, if offered, Smart Snack in School standards
  - d. choice of fluid milk from fat-free or low-fat (unflavored and flavored) at program lunch and breaks meals with one (1) choice being unflavored.
  - e. meals designed to meet specific calorie ranges for age/grade groups.
- 3. eliminate foods offered in program meals and those offered as part of Smart Snacks in Schools that are not free of added trans-fat.
- 4. require students to select a fruit or vegetable as part of a complete reimbursable meal.

- E. All foods and beverages sold to students as fundraisers outside of the District meals program during the regular and extended school day for consumption on the school campus shall meet the USDA Competitive Food regulations, the Alliance for A Healthier Generation's Competitive Foods and Beverages Guidelines and the USDA Smart Snacks in School nutrition standards.

Furthermore, with the objectives of enhancing student health and well-being and reducing childhood obesity, the following guidelines are established:

- A. In accordance with Policy 8500, entitled Food Service, the food service program shall comply with federal and state regulations pertaining to the selection, preparation, consumption and disposal of food and beverages including, but not limited to, the USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards, as well as to the fiscal management of the program.

- B. As set forth in Policy 8531, entitled Free and Reduced Price Meals, the guidelines for reimbursable school meals are not less restrictive than the guidelines issued by the U.S. Department of Agriculture (USDA).

The sale of foods of minimal nutritional value in the food service area during the lunch period is prohibited.

- C. The sale of foods and beverages to students that do not meet the USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards to be consumed on the school campus during the school day is prohibited.

- D. All food items and beverages available for sale to students for consumption on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) between midnight and thirty (30) minutes after the close of the regular school day shall comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards including, but not limited to, competitive foods that are available to students a la carte or as entrees in the dining area (except entree items that were offered on the National School Lunch Program [NSLP] or School Breakfast Program [SBP] menu on the day of and the day after they are offered on the NSLP or SBP menu), as well as food items and beverages from vending machines, from school stores or as fundraisers, including those operated by student clubs and organizations, parent groups or boosters clubs.

- E. All foods offered on the school campus during the school day shall comply with the current USDA Dietary Guidelines for Americans, including competitive foods that are available to students a la carte in the dining area, as classroom snacks or from vending machines.

- F. All food and beverages that are provided, other than through sale, on the school campus during the school day (which may include classroom snacks, for classroom parties and at holiday celebrations) shall comply with the food and beverage standards approved by the Principal.

- G. The food service program will strive to be financially self-supporting; however, if it is necessary to subsidize the operation, it will not be through the sale of foods with minimal nutritious value.

- H. The food service program will provide all students affordable access to the varied and nutritious foods they need to be healthy and to learn well regardless of unpaid meal balances and without stigma.

- I. The District food service program may involve students, parents and employees in the selection of competitive food items to be sold in the schools.

- J. Nutrition information for competitive foods available during the school day shall be readily available near the point of purchase.

- K. The food service program shall be administered by a qualified nutrition professional.

- L. All food service employees shall receive pre-service training in food service operations.

- M. Continuing professional development shall be provided for all employees of the food service program.

The Board designates the Assistant Superintendent of Finance as the individual charged with operational responsibility for verifying that the District meets the goals established in this policy.

The Superintendent shall appoint a District wellness committee that includes parents, students, representatives of the District food authority, professional staff members (including health and physical education teachers), mental health and social services staff, District health professionals, members of the public and school administrators to oversee development,

implementation, evaluation and periodic update of the wellness policy. The Wellness Committee shall be an ad hoc committee with members recruited and chosen annually. School-level health advisory teams may assist in the planning and implementation of these Wellness initiatives.

The Wellness Committee shall be responsible for:

- A. assessment of the current school environment;
- B. review of the District's wellness policy;
- C. presentation of the wellness policy to the Board for approval;
- D. measurement of the implementation of the policy;
- E. recommendation for the revision of the policy, as necessary.

Before the end of each school year, the Wellness Committee shall recommend to the Superintendent any revisions to the policy it deems necessary and/or appropriate. In its review, the Wellness Committee shall consider evidence-based strategies in determining its recommendations.

The Superintendent shall report annually to the Board on the progress of the Wellness Committee and on its evaluation of policy implementation and areas for improvement, including status of compliance by individual schools and progress made in attaining goals of policy.

The Superintendent is also responsible for informing the public, including parents, students and community members, on the content and implementation of this policy. In order to inform the public, the Superintendent shall post the policy on the District's website, including the Wellness Committee's assessment of the implementation of the policy.

The District shall assess the Wellness Policy at least once every three (3) years on the extent to which schools in the District are in compliance with the District policy, the extent to which the District policy compares to model wellness policies and the progress made in attaining the goals of the District Wellness Policy. The assessment shall be made available to the public in the District's Annual Report to the public.

#### **Nondiscrimination Statement**

In accordance with Federal civil rights law and U.S. Department of Agriculture ("USDA") civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. The District's nondiscrimination statement below is complementary to the District's nondiscrimination policies, including Policy 2260 - Nondiscrimination and Access to Equal Opportunity and Policy 1422/Policy 3122/Policy 4122 - Nondiscrimination and Equal Employment Opportunity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights ("ASCR") about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. Mail:  
U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or
2. Fax:  
(833) 256-1665 or (202) 690-7442; or

3. E-mail:

program.intake@usda.gov.

This institution is an equal opportunity provider.

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42 U.S.C. 1751, Sec. 204

42 U.S.C. 1771

7 C.F.R. Parts 210 and 220

|              |   |
|--------------|---|
| Book         | Policy Manual   |
| Section      | do not delete   |
| Title        | TRANSPORTATION FOR FIELD AND OTHER DISTRICT-SPONSORED TRIPS |
| Code         | po8640 rescind  |
| Status       |   |
| Adopted      | June 22, 2015   |
| Last Revised | September 23, 2019  |

#### ~~8640 — TRANSPORTATION FOR FIELD AND OTHER DISTRICT-SPONSORED TRIPS~~

~~It shall be the policy of the Board of Education to use regular or special purpose school vehicles for transportation on field and other District sponsored trips.~~

~~The transportation for all field and other District sponsored trips is to be by vehicles owned or approved by the District and driven by approved drivers. Exceptions must have the approval of the Superintendent.~~

~~The District shall assume transportation costs for a certain number of approved field trips as specified in the Superintendent's administrative guidelines.~~

~~For all other trips including co-curricular, athletic, and other extra-curricular trips, the District:~~

- ~~A. will assume the transportation costs.~~
- ~~B. will assume the vehicle cost but the cost of the driver shall be paid from the designated fund.~~
- ~~C. will provide for the vehicles for all other trips but a mileage charge will be assessed to cover the cost of the driver and fuel.~~

~~This charge is to be paid by the sponsoring organization.~~

~~Transportation may be limited by the availability of vehicles, drivers, and scheduling and will not be available when needed for general school purposes.~~

~~District students not affiliated with the trip activity, non-district students and/or children of preschool age shall not be permitted to ride on the trip vehicle without the approval of the Principal.~~

~~The Superintendent shall prepare administrative guidelines to ensure that all transportation is in compliance with Board policy on the use of District vehicles and/or use of private vehicles.~~

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