

2025-26

COOPERATIVE EDUCATION FUND BUDGET RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT

RESOLVED, That this resolution shall be the COOPERATIVE EDUCATION appropriations of Kent Intermediate School District for the fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Kent Intermediate School District.

BE IT FURTHER RESOLVED; That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Cooperative Education Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

REVENUE	
0131 0131 TUITION	196,200
0151 0151 EARNINGS ON INVEST & DEPO	53,600
0199 0199 MISCELLANEOUS LOCAL REVEN	129,751
0312 0312 STATE-RESTRICTED	635,648
0511 0511 TUITION FROM OTHER PUBLIC	1,900,000
0518 0518 COMP RCD IN PMNT OF SER T	1,744,440
0611 0611 FUND MOD-FR FUND 11 GEN	528,448
0622 0622 FUND MOD-FR FUND 22	119,000
0626 0626 FUND MOD-FR FUND 26 CTE	419,000
TOTAL REVENUE	5,726,087

BE IT FURTHER RESOLVED; That \$5,794,540 of the total available to appropriate in the Cooperative Education Fund are hereby appropriated in the amounts and for the purposes set forth below:

EXPENSE	
112 112 MIDDLE SCHOOL/JUNIOR HIGH	83,118
113 113 HIGH SCHOOL	1,567,950
119 119 SUMMER SCHOOL	148,083
127 127 VOCATIONAL EDUCATION	-
212 212 GUIDANCE SERVICES	468,047
213 213 HEALTH SERVICES	39,647
216 216 SOCIAL WORK SERVICES	54,613
221 221 IMPROVEMENT OF INSTRUCTION	2,500
226 226 SUPERVIS/DIR OF INSTRUCT S	17,458
241 241 OFFICE OF THE PRINCIPAL	277,342
252 252 FISCAL SERVICES	330,428
259 259 OTHER BUSINESS SERVICES	5,000
261 261 OPERATING BUILDING SERVICE	10,970
266 266 SECURITY SERVICES	220,155
271 271 PUPIL TRANSPORTATION SERVI	-
282 282 COMMUNICATION SERVICES	679,523

284	284 SUPPORT SERVICES TECHNOLOG	1,750,006
299	299 OTHER SUPPORT SERVICES	4,000
626	626 FUND MODIFICATIONS	135,700
641	641 FUND MOD-TO FUND 41 GEN CA	
	TOTAL EXPENSES	<hr/> 5,794,540

RESOLUTION: Cooperative Education Appropriations 2025-26.

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board with the budgetary policy statement hitherto adopted by the Board; and

BE IT FURTHER RESOLVED, That the Assistant Superintendent - Administrative Services is hereby charged with supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the School Board and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on July 1, 2025.

BE IT FURTHER RESOLVED, That, for purposes of meeting emergency needs of the school district, transfers not exceeding \$5,000 may be made upon the written authorization of the Assistant Superintendent - Administrative Services, but no other transfers shall be made without approval by the Kent ISD School Board. When the Assistant Superintendent - Administrative Services makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the School Board at a future regular scheduled meeting in the form of an appropriation resolution, which amendment shall be adopted by the School Board at such meeting.

KP/kg

6/9/2025

Attachment: Cooperative Education Fund Three Year Trend Analysis

Three Year Trend Analysis COOPERATIVE EDUCATION

Year ending:	2023-24 Actual	2024-25 Jun Amend	2025-26 Original	% chg
Revenue:				
Local sources	658,535	337,411	379,551	12.49%
State sources	651,819	753,720	635,648	-15.67%
Federal sources	-	-	-	-
Interdistrict	3,634,402	3,530,201	3,644,440	3.24%
Total revenues	4,944,756	4,621,332	4,659,639	0.83%
Expenditures:				
Instruction:				
Basic programs	1,872,823	1,882,518	1,799,151	-4.43%
Supporting services:				
Pupil services	517,374	534,274	562,307	5.25%
Instructional staff	16,351	23,827	19,958	-16.24%
School administration	250,573	244,215	277,342	13.56%
Business services	287,113	317,346	335,428	5.70%
Operation and maintenance	135,324	170,420	231,125	35.62%
Transportation services	-	-	-	-
Central services	2,155,990	2,406,253	2,429,529	0.97%
Other services	5,858	3,600	4,000	11.11%
Total expenditures	5,241,406	5,582,453	5,658,840	1.37%
Revenue over (under) expenditures	(296,650)	(961,121)	(999,201)	3.96%
Other financing sources (uses)				
Transfer in	896,500	1,002,000	1,066,448	6.43%
Transfer out	(228,064)	(130,300)	(135,700)	4.14%
Total other financing uses	668,436	871,700	930,748	6.77%
Net change in fund balances	371,786	(89,421)	(68,453)	
Ending Year Fund Balance	3,197,155	3,107,734	3,039,281	-2.20%

COOPERATIVE EDUCATION FUND BALANCE

7/1/25 Beginning Balance	\$	3,107,734
2025-26 Revenue	+	<u>5,726,087</u>
Total Available	\$	8,833,821
2025-26 Expenditures	- \$	<u>5,794,540</u>
Estimated 6/30/26 Balance	\$	<u><u>3,039,281</u></u>

Fund Balance History

June 30, 2020	\$	2,181,917	(actual)
June 30, 2021	\$	2,478,399	(actual)
June 30, 2022	\$	2,612,093	(actual)
June 30, 2024	\$	3,107,734	(Estimated)
June 30, 2025	\$	3,039,281	(Estimated)

KP/kg
6/9/2025