

2025-26

**STUDENT/SCHOOL ACTIVITY BUDGET RESOLUTION FOR ADOPTION BY THE
SCHOOL BOARD OF THE KENT INTERMEDIATE SCHOOL DISTRICT**

RESOLVED, That this resolution shall be the STUDENT/SCHOOL ACTIVITY 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 recieved 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 Student/School Activity Fund of the Kent Intermediate School District for fiscal year 2025-26 are as follows:

REVENUE	
0151 EARNINGS ON INVEST & DEPO	47,000
0179 OTHER STUDENT ACTIVITY REVENUE	148,950
0312 STATE-RESTRICTED	4,050
TOTAL REVENUE	200,000

BE IT FURTHER RESOLVED; That \$230,000 of the total available to appropriate in the Student Activity Fund are hereby appropriated in the amounts and for the purposes set forth below:

EXPENSES	
296 STUDENT/SCHOOL ACTIVITY EXPEND	230,000
TOTAL APPROPRIATED EXPENSES	230,000

RESOLUTION: Student/School Activity Fund Appropriations 2025-2026

FURTHER RESOLVED, That no School Board member or employee of the Kent Intermediate School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the School Board and in keeping 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 general super vision 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 of appropriations not exceeding \$5,000 may be made upon the written authorization of the Assistant Superintendent - Administrative Services, but no other transfers shall be made without approval by the Kent ISD School Board. When the Assistant Superintendent - Administrative Services makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the School Board at a future regular scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the School Board as such meeting.

KP/kg
6/9/2025

Attachment: Student/School Activity Fund Three Year Trend Analysis

Three Year Trend Analysis
STUDENT/SCHOOL ACTIVITY FUND

	Year ending:	2023-24	2024-25	2025-26	
		Actual	Jun Amend	Original	% chg
Revenue:					
Local sources		267,855	211,650	195,950	-7.42%
State sources		4,059	2,350	4,050	72.34%
Total revenues		<u>271,914</u>	<u>214,000</u>	<u>200,000</u>	-6.54%
Expenditures:					
Supporting services:					
Transportation services		-	-	-	-
Other services		<u>212,722</u>	<u>205,000</u>	<u>230,000</u>	12.20%
Total expenditures		<u>212,722</u>	<u>205,000</u>	<u>230,000</u>	12.20%
Revenue over (under) expenditures		59,192	9,000	(30,000)	-433.33%
Other financing sources (uses)					
Prior period adjustment		-	-	-	-
Transfer in		-	-	-	-
Transfer out		-	-	-	-
Total other financing uses		-	-	-	-
Net change in fund balances		59,192	9,000	(30,000)	
Ending Year Fund Balance		1,159,439	1,168,439	1,138,439	-2.57%

STUDENT/SCHOOL FUND BALANCE

7/1/25 Beginning Balance	\$	1,168,439
2025-26 Revenue	+	<u>200,000</u>
Total Available	\$	1,368,439
2025-26 Expenditures	- \$	<u>230,000</u>
Estimated 6/30/26 Balance	\$	<u><u>1,138,439</u></u>

Fund Balance History

June 30, 20220	\$	-	(actual)
June 30, 2021	\$	950,190	(actual)
June 30, 2022	\$	957,907	(actual)
June 30, 2024	\$	1,168,439	(actual)
June 30, 2025	\$	1,138,439	(Estimated)

KP/kg
6/9/2025