

2026-27

**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 2026-27; 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 2026-27 are as follows:

REVENUE

131 0131 TUITION	50,000
151 0151 EARNINGS ON INVEST & DEPO	40,000
199 0199 MISCELLANEOUS LOCAL REVEN	127,751
312 0312 STATE-RESTRICTED	401,828
511 0511 TUITION FROM OTHER PUBLIC	1,700,000
518 0518 COMP RCD IN PMNT OF SER T	1,831,381
611 0611 FUND MOD-FR FUND 11 GEN	537,000
622 0622 FUND MOD-FR FUND 22	136,000
626 0626 FUND MOD-FR FUND 26 CTE	286,000

TOTAL REVENUE

5,109,960

BE IT FURTHER RESOLVED; That \$5,280,665 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	89,011
113 113 HIGH SCHOOL	1,324,907
119 119 SUMMER SCHOOL	152,604
127 127 VOCATIONAL EDUCATION	-
212 212 GUIDANCE SERVICES	263,100
216 216 SOCIAL WORK SERVICES	-
221 221 IMPROVEMENT OF INSTRUCTION	4,150
226 226 SUPERVIS/DIR OF INSTRUCT S	12,017
241 241 OFFICE OF THE PRINCIPAL	278,656
252 252 FISCAL SERVICES	302,465
259 259 OTHER BUSINESS SERVICES	4,306
261 261 OPERATING BUILDING SERVICE	6,510
266 266 SECURITY SERVICES	153,581
282 282 COMMUNICATION SERVICES	676,490
284 284 SUPPORT SERVICES TECHNOLOG	1,755,868

299	299 OTHER SUPPORT SERVICES	3,500
611	611 FUND MODIFICATIONS	97,000
626	626 FUND MODIFICATIONS	156,500
641	641 FUND MOD-TO FUND 41 GEN CA	-
TOTAL EXPENSES		5,280,665

RESOLUTION: Cooperative Education Appropriations 2026-27.

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 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, 2026.

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 at such meeting.

KP/kg

6/8/2026

Attachment: Cooperative Education Fund Three Year Trend Analysis

Three Year Trend Analysis COOPERATIVE EDUCATION

	Year ending:	2024-25	2025-26	2026-27	
		Actual	Jun Amend	Original	% chg
Revenue:					
Local sources		328,144	171,235	217,751	27.17%
State sources		747,373	588,027	401,828	-31.67%
Federal sources		-	-	-	-
Interdistrict		3,530,879	3,633,479	3,531,381	-2.81%
Total revenues		4,606,396	4,392,741	4,150,960	-5.50%
Expenditures:					
Instruction:					
Basic programs		1,868,395	1,859,257	1,566,522	-15.74%
Supporting services:					
Pupil services		533,225	582,195	263,100	-54.81%
Instructional staff		21,347	12,502	16,167	29.32%
School administration		242,819	301,014	278,656	-7.43%
Business services		312,176	285,835	306,771	7.32%
Operation and maintenance		149,921	157,838	160,091	1.43%
Transportation services		-	-	-	-
Central services		2,391,311	2,454,185	2,432,358	-0.89%
Other services		3,605	3,700	3,500	-5.41%
Total expenditures		5,522,799	5,656,526	5,027,165	-11.13%
Revenue over (under) expenditures		(916,403)	(1,263,785)	(876,205)	-30.67%
Other financing sources (uses)					
Transfer in		982,600	1,055,500	959,000	-9.14%
Transfer out		(127,906)	(147,600)	(253,500)	71.75%
Total other financing uses		854,694	907,900	705,500	-22.29%
Net change in fund balances		(61,709)	(355,885)	(170,705)	
Ending Year Fund Balance		3,135,446	2,779,561	2,608,856	-6.14%

COOPERATIVE EDUCATION FUND BALANCE

7/1/26 Beginning Balance	\$	2,779,561
2026-27 Revenue	+	<u>5,109,960</u>
Total Available	\$	7,889,521
2025-26 Expenditures	-	<u>\$ 5,280,665</u>
Estimated 6/30/27 Balance	\$	<u><u>2,608,856</u></u>

Fund Balance History

June 30, 2022	\$	2,900,877	(actual)
June 30, 2023	\$	2,825,369	(actual)
June 30, 2024	\$	3,197,155	(actual)
June 30, 2025	\$	3,135,446	(actual)
June 30, 2026	\$	2,779,561	(Estimated)
June 30, 2027	\$	2,608,856	(Estimated)

KP/kg
6/8/2026