2026-27

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 fical year 2026-27; a resolution to make appropriations; to provide for the expendature 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 2026-27 are as follows:

	REVENUE	
151	0151 EARNINGS ON INVEST & DEPO	37,000
179	0179 OTHER STUDENT ACTIVITY REVENUE	160,461
312	0312 STATE-RESTRICTED	2,539
	TOTAL REVENUE	**200,000**

BE IT FURTHER RESOLVED; That $225,000 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	225,000
	TOTAL EXPENSES	**$225,000**

RESOLUTION: Student/School Activity Fund Appropriations 2026-2027

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 responsiblities within the amounts appropritated 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 as such meeting.

KP/kg
6/8/2026

Attachment: Student/School Activity Fund Three Year Trend Analysis

Three Year Trend Analysis
STUDENT/SCHOOL ACTIVITY FUND

Year ending:	2024-25 Actual	2025-26 Jun Amend	2026-27 Original	% chg
Revenue:				
Local sources	252,688	259,464	197,461	-23.90%
State sources	1,839	3,536	2,539	-28.20%
Total revenues	254,527	263,000	200,000	-23.95%
Expenditures:				
Supporting services:				
Transportation services	-	-	-	-
Other services	181,310	215,000	225,000	4.65%
Total expenditures	181,310	215,000	225,000	4.65%
Revenue over (under) expenditures	73,217	48,000	(25,000)	-152.08%
Other financing sources (uses)				
Prior period adjustment	-	-	-	-
Transfer in	-	-	-	-
Transfer out	-	-	-	-
Total other financing uses	-	-	-	-
Net change in fund balances	**73,217**	**48,000**	**(25,000)**	
Ending Year Fund Balance	1,232,656	1,280,656	1,255,656	-1.95%

STUDENT/SCHOOL FUND BALANCE

7/1/26 Beginning Balance		$	1,280,656
2026-27 Revenue	+		200,000
Total Available		$	1,480,656
2026-27 Expenditures	-	$	225,000
Estimated 6/30/27 Balance		$	1,255,656

Fund Balance History

June 30, 2022	$	980,129	(actual)
June 30, 2023	$	1,100,247	(actual)
June 30, 2024	$	1,159,439	(actual)
June 30, 2025	$	1,232,656	(actual)
June 30, 2026	$	1,280,656	(Estimated)
June 30, 2027	$	1,255,656	(Estimated)

KP/kg
6/8/2026