

KENT SCHOOL DISTRICT

2019-2020 Budget

SUCCESSFULLY PREPARING ALL STUDENTS FOR THEIR FUTURES

Adopted August 28, 2019

KENT SCHOOL DISTRICT | 12033 SE 256TH STREET, KENT, WA 98030-6503 WWW.KENT.K12.WA.US

2019-2020 DISTRICT BUDGET

Kent School District

Board of Directors

Maya Vengadasalam, President
Debbie Straus, Vice President
Ross Hardy, Legislative Representative
Karen DeBruler, Director
Denise Daniels, Director

Administration

Dr. Calvin J. Watts, Ed. D.
Superintendent

Dr. Jewelle Harmon
Chief Accountability Officer

Mr. Israel Vela
Chief School Operations/Academic Support Officer

Ms. DeNelle West
Chief Learning Officer

Ms. Moriah Martin
Chief Human Resources Officer



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2019-2020 Budget

Financial Information

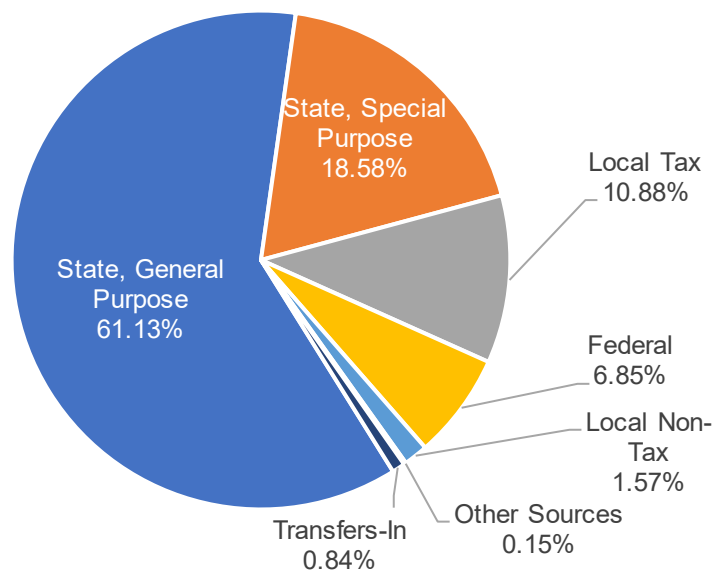
COMPARISON OF PROPOSED BUDGETS by FUND 2019-20 vs. 2018-19						
	General Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Transportation Vehicle Fund	Total All Funds
2019-20	\$ 419,978,897	\$ 135,289,541	\$ 37,324,197	\$ 3,531,665	\$ 1,355,446	\$ 597,479,746
2018-19*	378,133,185	78,589,789	28,703,279	3,965,051	1,258,558	490,649,862
Increase / (Decrease)	<u>\$ 41,845,712</u>	<u>\$ 56,699,752</u>	<u>\$ 8,620,918</u>	<u>\$ (433,386)</u>	<u>\$ 96,888</u>	<u>\$ 106,829,884</u>
*General Fund amended budget						

GENERAL FUND REVENUE

2019-2020 Revenue Sources - General Fund

The graph shows the percent of total from the revenue sources indicated.

Fund	Major Revenue Source	2019-20
10 General Fund		
	State, General Purpose	\$ 256,008,749
	State, Special Purpose	77,811,310
	Local Tax	45,583,752
	Federal	28,703,709
	Local Non-Tax	6,591,200
	Other Sources	615,000
	Transfers-In	3,500,000
	Total Revenue	\$ 418,813,720



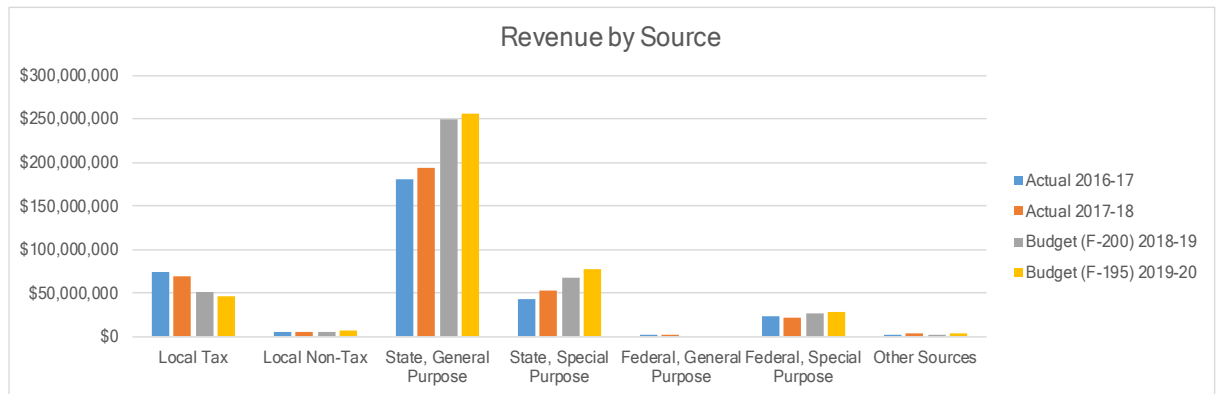
Total revenue budget includes contingency

2019-2020 Budget
Kent School District

Revenue by Major Source
Multi-Year Comparisons

Source	Actual		Actual		Budget (F-200)		Budget (F-195)	
	2016-17	% of Total	2017-18	% of Total	2018-19	% of Total	2019-20	% of Total
Local Tax	\$ 73,721,284	22.4%	\$ 69,068,772	19.9%	\$ 50,529,002	12.6%	\$ 45,583,752	10.9%
Local Non-Tax	5,901,825	1.8%	5,660,567	1.6%	5,911,000	1.5%	6,591,200	1.6%
State, General Purpose	181,627,102	55.1%	194,061,202	55.8%	250,294,641	62.2%	256,008,749	61.1%
State, Special Purpose	43,787,803	13.3%	52,246,099	15.0%	68,244,850	17.0%	77,811,310	18.6%
Federal, General Purpose	434	0.0%	17,850	0.0%	-	0.0%	-	0.0%
Federal, Special Purpose	23,795,742	7.2%	22,523,947	6.5%	26,041,067	6.5%	28,703,709	6.9%
Other Sources	948,363	0.3%	4,229,789	1.2%	1,145,000	0.3%	4,115,000	1.0%
Total Revenue by Source	\$ 329,782,553	100.0%	\$ 347,808,226	100.0%	\$ 402,165,560	100.0%	\$ 418,813,720	100.0%

**Budgeted amounts include contingency*



GENERAL FUND REVENUE (Detail by Source) Multi-Year Comparisons

DETAIL REVENUE BY SOURCE and PROGRAM - GENERAL FUND

					F-200	F-195
Fund	Source	Program	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Budget*
10	1100 Local Property Tax	00 Unassigned	\$ 73,720,162	\$ 69,067,566	\$ 50,529,002	\$ 45,583,752
	1500 Timber Excise Tax	00 Unassigned	1,122	1,206	-	-
	2100 Tuition & Fees	00 Unassigned	281,295	234,146	294,500	428,400
		88 Day Care Prgm	134,475	136,839	130,000	130,000
	2200 Sale of Goods, Supplies, Materials	00 Unassigned	363,788	327,169	196,500	352,800
		31 CTE	137,248	133,333	140,000	145,000
		89 Community Prgrms	91,956	91,921	80,000	90,000
		98 Food Service	2,720,026	2,731,338	2,800,000	2,800,000
	2300 Investment Earnings	00 Unassigned	72,404	160,618	130,000	450,000
	2500 Gifts and Donations	00 Unassigned	311,427	205,611	300,000	350,000
	2600 Fines and Damages	00 Unassigned	43,202	34,047	45,000	40,000
	2700 Rentals and Leases	00 Unassigned	714,616	634,270	645,000	655,000
	2800 Insurance Recoveries	00 Unassigned	261,814	122,239	150,000	150,000
	2900 Local Support, Nontax, Unassigned	00 Unassigned	577,230	528,594	750,000	750,000
		10 E-Rate	192,344	320,443	250,000	250,000
	3100 Apportionment	00 General State Apportionment	171,166,571	182,609,707	238,836,725	248,669,590
		21 Special Education	4,209,773	4,888,285	6,259,011	6,254,851
	3300 Local Effort Assistance (LEA)	00 Unassigned	6,250,758	6,563,210	5,198,905	1,084,308
	4100 State, Special Purpose	00 Unassigned	333	4,811	3,000,000	2,500,000
		21 Special Education	18,068,834	20,037,672	27,122,330	30,359,163
		22 Special Education, Infants & Toddlers	1,411,289	1,528,994	1,992,089	2,211,498
		55 Learning Assistance Prgm (LAP)	6,708,151	9,415,833	12,635,397	14,627,949
		58 Special & Pilot Programs, State	2,155,161	2,179,510	1,580,000	2,700,000
		59 Regional Justice Center	139,166	93,542	110,000	115,000
		65 Transitional Bilingual, State	5,858,789	6,925,417	9,635,652	10,004,973
		74 Highly Capable	268,732	603,474	813,762	846,529
		98 School Food Services	154,702	174,566	150,620	150,620
		99 Pupil Transportation	9,016,019	11,282,280	11,200,000	14,290,578
	4300 Other State Agencies, Unassigned	00 Unassigned	6,625	-	5,000	5,000
	5200 General Purpose Direct Federal Grants	00 Unassigned	-	-	-	-
	5300 Impact Aid, Maintenance & Operations	00 Unassigned	434	-	-	-
	5500 Federal Forests	00 Unassigned	-	17,850	-	-
	6100 Special Purpose - OSPI, Unassigned	00 Unassigned	95,000	80,000	2,000,000	1,300,000
		24 Special Education - Federal	5,778,636	5,761,250	5,649,345	5,409,766
		38 Vocational - Federal	241,988	173,141	173,141	200,365
		51 ESEA Disadvantaged - Federal	7,093,530	5,965,494	6,266,771	9,832,867
		52 Other Title Grants, ESEA - Federal	578,347	747,749	1,802,847	1,962,741
		64 Limited English Proficiency - Federal	500,063	878,413	1,192,958	1,117,818
		88 Day Care	55,525	67,871	40,000	40,000
		89 Other Community Services	166,151	157,105	100,000	100,000
		98 School Food Services	7,443,176	7,346,278	7,563,680	7,400,000
	6200 Direct Special Purpose Grants	00 Unassigned	-	91,018	90,000	115,000
		52 Other Title Grants, ESEA - Federal	-	-	-	-
		68 Indian Education - Federal	76,409	73,753	74,325	75,152
		79 JROTC Program	87,962	120,410	168,000	200,000
	6300 Federal Grants, Other Entities	00 Unassigned	4,896	-	-	-
		18 Race to the Top	672,778	57,190	-	-
		21 Special Education - State	25,060	27,672	-	-
		39 CTE - Nat'l Science Fdn Grant	66,218	-	-	-
		98 USDA Commodities	910,002	976,602	920,000	950,000
	7100 Program Participation - Unassigned	00 Unassigned	24,473	30,609	40,000	30,000
		21 Special Education	-	-	-	-
	8100 Governmental Entities	00 Unassigned	39,407	73,361	490,000	300,000
	8200 Private Funds	00 Unassigned	151,466	265,022	200,000	200,000
	8500 Educational Service Districts	00 Unassigned	12,769	219,917	50,000	50,000
		01 Puget Sound ECEAP	142,667	-	-	-
	9300 Sale of Equipment	00 Unassigned	22,684	2,361	15,000	35,000
	9900 Interfund Transfers	00 Unassigned	554,897	3,638,518	350,000	3,500,000
			\$ 329,782,553	\$ 347,808,226	\$ 402,165,560	\$ 418,813,720

*Budgeted amounts include Contingency

LOCAL LEVY FUNDING

Two Kent School District levies were approved by voters in the February 13, 2018 special election. The replacement *Educational Programs and Operations (EP&O) Levy*, a two-year levy, will maintain the current level of educational excellence that our students, families and community expect. The *Capital Improvement and Technology Levy* will fund both technology and critical repair projects not funded by the 2016 Bond. Levy collections in the Debt Service Fund support principal and interest payments on previously approved debt issuance.

General Fund Replacement <i>Educational Programs & Operations (EP&O) Levy</i> Local Property Tax Collections			
Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2019	\$ 40,679,088	47.38%	\$ 19,273,752
Spring 2020	\$ 50,000,000	52.62%	\$ 26,310,000
			\$ 45,583,752
Capital Projects Fund <i>Capital Improvement & Technology Levy</i> Local Property Tax Collections			
Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2019	\$ 20,000,000	47.38%	\$ 9,476,000
Spring 2020	\$ 21,500,000	52.62%	\$ 11,313,300
			\$ 20,789,300
Debt Service Fund Local Property Tax Collections			
Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2019	\$ 35,200,000	47.38%	\$ 16,677,760
Spring 2020	\$ 39,000,000	52.62%	\$ 20,521,800
			\$ 37,199,560

**Assessed Values, Tax Rates, and Total Levies
10-Year Historical Comparison**

Calendar Year		Assessed Value	Timber Assessed Value	Total Assessed Value	Rate Per \$1,000	Total Levied
2020*	M&O	\$ 27,398,332,849	\$ 389,529	\$ 27,398,722,378	\$ 1.5000	\$ 41,098,084
	CPF	27,398,332,849	133,327	27,398,466,176	0.7500	20,548,850
	DSF	27,398,332,849	133,327	27,398,466,176	1.4100	38,631,837
					<u>\$ 3.6600</u>	
2019	M&O	\$ 27,119,003,230	\$ 389,529	\$ 27,119,392,759	\$ 1.5000	\$ 40,679,089
	CPF	27,119,003,230	133,327	27,119,136,557	0.7379	20,011,211
	DSF	27,119,003,230	133,327	27,119,136,557	1.4027	38,040,013
					<u>\$ 3.6406</u>	
2018	M&O	\$ 24,195,958,353	\$ 389,529	\$ 24,196,347,882	\$ 2.7778	\$ 67,212,615
	CPF	24,195,958,353	110,310	24,196,068,663	0.3315	8,020,997
	DSF	24,195,958,353	110,310	24,196,068,663	1.0781	26,085,782
					<u>\$ 4.1874</u>	
2017	M&O	\$ 21,453,099,664	\$ 389,529	\$ 21,453,489,193	\$ 3.4156	\$ 73,276,538
	CPF	21,453,099,664	87,265	21,453,186,929	0.3732	8,006,329
	DSF	21,453,099,664	87,265	21,453,186,929	1.0269	22,030,278
					<u>\$ 4.8157</u>	
2016	M&O	\$ 19,757,012,539	\$ 389,529	\$ 19,757,402,068	\$ 3.5911	\$ 70,950,807
	CPF	19,757,012,539	148,176	19,757,160,715	0.3552	7,017,743
	DSF	19,757,012,539	148,176	19,757,160,715	1.3976	27,612,608
					<u>\$ 5.3439</u>	
2015	M&O	\$ 18,485,539,101	\$ 389,529	\$ 18,485,928,630	\$ 3.6285	\$ 67,076,192
	CPF	18,485,539,101	151,575	18,485,690,676	0.3786	6,998,682
	DSF	18,485,539,101	151,575	18,485,690,676	1.4064	25,998,275
					<u>\$ 5.4135</u>	
2014	M&O	\$ 16,327,562,143	\$ 389,529	\$ 16,327,951,672	\$ 3.7440	\$ 61,131,851
	CPF	16,327,562,143	161,170	16,327,723,313	0.3062	4,999,549
	DSF	16,327,562,143	161,170	16,327,723,313	1.6842	27,499,152
					<u>\$ 5.7344</u>	
2013	M&O	\$ 15,585,124,612	\$ 389,529	\$ 15,585,514,141	\$ 3.8466	\$ 59,951,239
	CPF	15,585,124,612	119,336	15,585,243,948	0.3208	4,999,746
	DSF	15,585,124,612	119,336	15,585,243,948	1.8607	28,999,463
					<u>\$ 6.0281</u>	
2012	M&O	\$ 16,605,442,431	\$ 389,529	\$ 16,605,831,960	\$ 3.5523	\$ 58,989,561
	CPF	16,605,442,431	116,048	16,605,558,479	0.30111	5,000,100
	DSF	16,605,442,431	116,048	16,605,558,479	1.7464	28,999,947
					<u>\$ 5.5999</u>	
2011	M&O	\$ 17,344,516,718	\$ 389,529	\$ 17,344,906,247	\$ 3.2536	\$ 56,433,387
	CPF	17,344,516,718	62,951	17,344,579,669	0.2882	4,998,708
	DSF	17,344,516,718	62,951	17,344,579,669	1.8449	31,999,015
					<u>\$ 5.3867</u>	

Note: 2020 Assessed values are preliminary estimates.

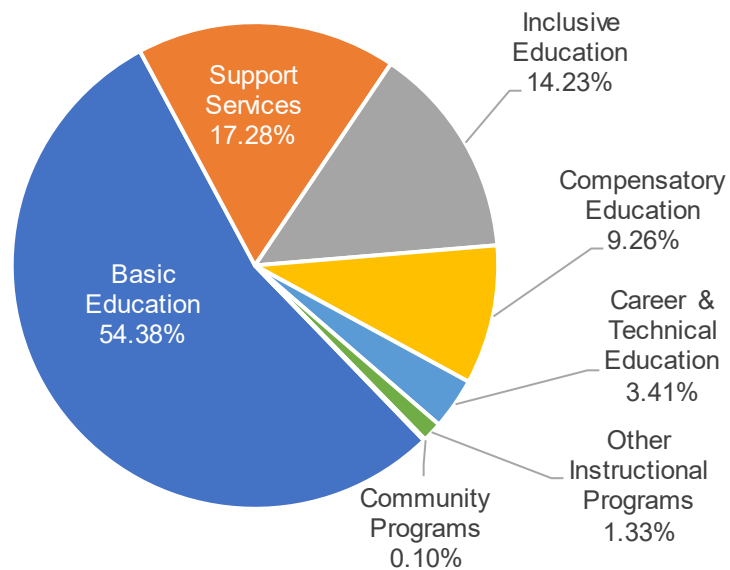
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GENERAL FUND EXPENDITURES

2019-2020 Expenditures - General Fund

The graph shows the percent of total from the expenditure programs indicated.

Fund	Expenditure by Program	2019-20
10 General Fund		
	Basic Education	\$ 228,390,533
	Support Services	72,575,856
	Inclusive Education	59,778,540
	Compensatory Education	38,880,064
	Career & Technical Education	14,339,154
	Other Instructional Programs	5,581,306
	Community Programs	433,444
	Total Expenditures	\$ 419,978,897



Total expenditure budget includes contingency

2019-2020 Budget
Kent School District

Expenditures by PROGRAM
Multi-Year Comparisons

Program	Actual			Actual			Budget (F-200)		Budget (F-195)	
	2016-17	% of Total		2017-18	% of Total		2018-19	% of Total	2019-20	% of Total
Regular Instruction	\$ 200,358,166	59.1%		\$ 196,304,666	57.4%		\$ 216,686,214	56.1%	\$ 228,420,533	54.4%
Special Education	44,767,389	13.2%		47,785,994	14.0%		52,410,777	13.6%	59,778,540	14.2%
Vocational Education	9,303,296	2.7%		10,591,771	3.1%		16,044,427	4.2%	14,309,154	3.4%
Compensatory Education	21,695,645	6.4%		25,075,993	7.3%		34,186,410	8.9%	38,880,064	9.3%
Other Instructional Programs	539,036	0.2%		1,004,019	0.3%		5,595,982	1.4%	5,581,306	1.3%
Community Services	402,314	0.1%		404,307	0.1%		275,760	0.1%	433,444	0.1%
District Support Services	62,171,789	18.3%		61,004,069	17.8%		60,954,847	15.8%	72,575,856	17.3%
Total Expenditures by Program	\$ 339,237,635	100.0%		\$ 342,170,820	100.0%		\$ 386,154,417	100.0%	\$ 419,978,897	100.0%

**Budgeted amounts include contingency*

Expenditures by ACTIVITY
Multi-Year Comparisons

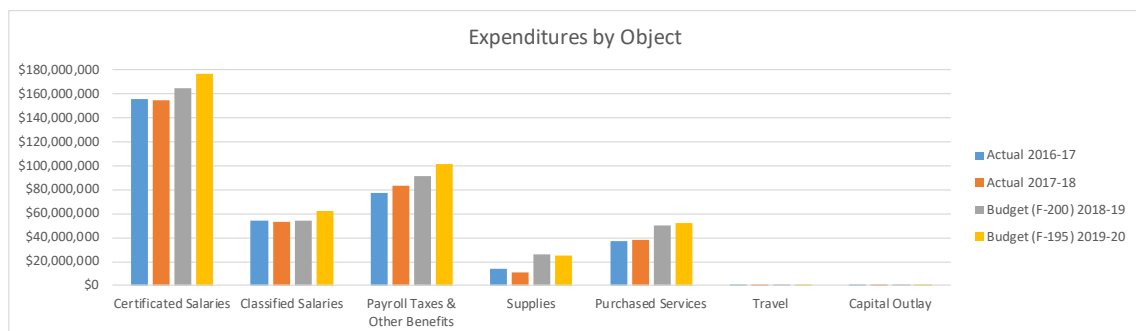
Activity Group	Actual			Actual			Budget (F-200)		Budget (F-195)	
	2016-17	% of Total		2017-18	% of Total		2018-19	% of Total	2019-20	% of Total
Teaching & Teaching Support	\$ 244,116,925	72.0%		\$ 248,213,849	72.5%		\$ 291,358,495	75.5%	\$ 310,081,477	73.8%
School Administration	24,392,654	7.2%		24,642,923	7.2%		25,296,894	6.6%	28,143,583	6.7%
Central Administration	19,529,705	5.8%		18,677,292	5.5%		19,243,016	5.0%	24,088,869	5.7%
Nutrition Services	9,919,205	2.9%		9,790,064	2.9%		9,843,785	2.5%	11,172,114	2.7%
Transportation	8,966,521	2.6%		9,645,939	2.8%		9,102,374	2.4%	12,513,001	3.0%
Maintenance	20,029,024	5.9%		19,692,556	5.8%		20,550,028	5.3%	21,948,069	5.2%
Other Services	12,283,601	3.6%		11,508,196	3.4%		10,759,825	2.8%	12,031,784	2.9%
Total Expenditure by Activity	\$ 339,237,635	100.0%		\$ 342,170,820	100.0%		\$ 386,154,417	100.0%	\$ 419,978,897	100.0%

**Budgeted amounts include contingency*

Expenditures by OBJECT
Multi-Year Comparisons

Object of Expenditure	Actual			Actual			Budget (F-200)		Budget (F-195)	
	2016-17	% of Total		2017-18	% of Total		2018-19	% of Total	2019-20	% of Total
Certificated Salaries	\$ 156,214,261	46.0%		\$ 154,945,594	45.3%		\$ 164,435,017	42.6%	\$ 177,218,263	42.2%
Classified Salaries	53,971,473	15.9%		53,531,378	15.6%		53,998,417	14.0%	62,447,001	14.9%
Payroll Taxes & Other Benefits	77,297,888	22.8%		83,628,067	24.4%		91,086,803	23.6%	101,429,037	24.2%
Supplies	14,031,603	4.1%		11,296,236	3.3%		26,034,722	6.7%	24,985,431	5.9%
Purchased Services	36,839,467	10.9%		38,507,285	11.3%		49,720,718	12.9%	52,678,581	12.5%
Travel	568,544	0.2%		191,963	0.1%		446,751	0.1%	658,933	0.2%
Capital Outlay	314,399	0.1%		70,297	0.0%		431,989	0.1%	561,651	0.1%
Total Expenditure by Object	\$ 339,237,635	100.0%		\$ 342,170,820	100.0%		\$ 386,154,417	100.0%	\$ 419,978,897	100.0%

**Budgeted amounts include contingency*



BUDGETED EXPENDITURES BY PROGRAM 2019-2020

Regular or Basic Education **\$ 228,420,533**

Charged to these programs are direct expenditures for Basic Education. These charges are limited to the activities of instruction, related direct supervision of teachers and associated extra-curricular activities.

Inclusive Education (Special Education) **\$ 59,778,540**

Charged to these programs are the expenditures for providing special education and related services for all handicapped pupils between the ages of birth to twenty-one.

Career & Technical Education (Vocational Education) **\$ 14,309,154**

Charged to these programs are the direct expenditures for operating the secondary Vocational/Technical programs.

Compensatory Education **\$ 38,880,064**

Charged to these programs are the direct expenditures which assist student participation in the regular instructional programs. Examples include remediation programs, Title I, Learning Assistance Program (LAP) and bilingual education.

Other Instructional Programs **\$ 5,581,306**

Charged to these programs are highly capable education, local education program enhancement, and various grants providing for basic skills development, educational improvement and support, and special projects.

Community Services **\$ 433,444**

Charged to these programs are operating costs which benefit the community in general or some smaller segment of the community. Examples include the district's Performing Arts Centers and the summer lunch program.

Support Services **\$ 72,575,856**

Support services include all activities that support the educational programs of the District. Services include maintenance, health services, Board of Directors and Superintendent's office, business operations, human resources, utilities, insurance, data processing, printing, nutrition services and pupil transportation.

GENERAL FUND EXPENDITURES by PROGRAM Multi-Year Comparisons

DETAIL EXPENDITURES by PROGRAM

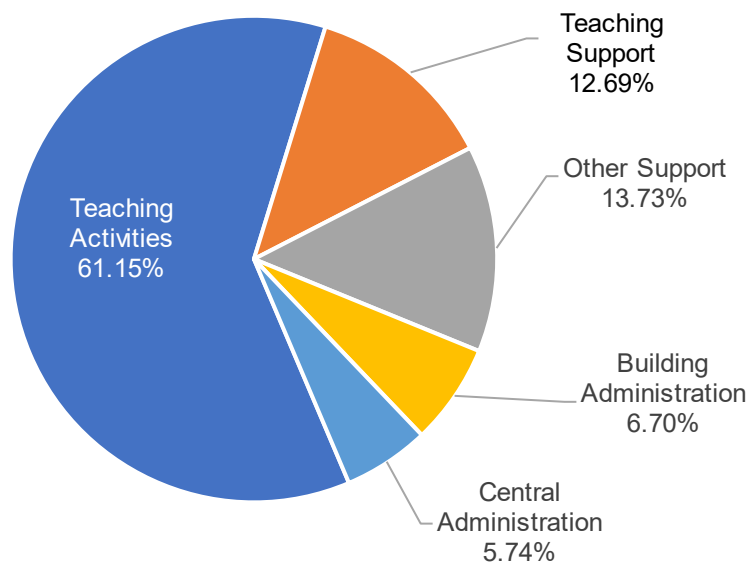
				F-200	F-195
Fund	Program	2016-17 Actual	2017-18 Actual	2018-19 Budget*	2019-20 Budget*
10	01 Basic Education	\$ 196,717,492	\$ 193,515,379	\$ 214,021,506	\$ 225,951,532
	02 Basic Education - Alternative Learning Experience (ALE)	381,248	421,641	461,115	190,362
	03 Basic Education - Dropout Reengagement (iGrad)	2,626,580	2,310,993	2,203,593	2,278,639
	18 Federal Stimulus - Race to the Top	632,846	56,654	-	-
	21 Special Education - Supplemental, State	38,117,814	40,788,585	45,672,412	52,162,271
	22 Special Education - Infants & Toddlers, State	1,208,122	1,493,113	1,500,000	2,211,498
	24 Special Education - Supplemental, Federal	5,441,453	5,504,296	5,238,365	5,404,771
	31 Vocational - Basic, State	8,452,023	9,246,874	14,168,850	12,355,356
	34 Middle School Career & Technical Education, State	558,922	1,087,441	1,598,884	1,753,433
	38 Vocational - Federal	230,465	164,897	165,813	200,365
	39 Vocational - Other Categorical	61,886	92,559	110,880	-
	51 ESEA Disadvantaged, Federal (Title I)	6,628,248	5,669,006	6,975,513	9,450,136
	52 Other Title Grants under ESEA, Federal	540,208	715,356	1,179,546	1,886,344
	55 Learning Assistance Program (LAP), State	6,203,725	8,406,304	13,267,528	13,900,405
	58 Special & Pilot Programs, State	2,235,368	2,326,689	1,732,836	2,122,296
	59 Institutions - Juveniles in Adult Jails (Regional Justice Ctr)	115,110	96,369	107,287	122,378
	64 Limited English Proficiency, Federal	490,258	835,027	1,114,746	1,074,309
	65 Transitional Bilingual, State	5,056,443	6,590,710	9,386,021	10,004,980
	68 Indian Education, Federal	74,664	70,241	69,051	75,000
	69 Other Compensatory Programs	351,619	366,291	353,882	244,216
	74 Highly Capable	260,583	577,718	327,520	820,350
	79 Instructional Programs, Other	278,453	426,301	5,268,462	4,760,956
	89 Other Community Services	402,314	404,307	275,760	433,444
	97 District-wide Support	41,159,566	39,402,671	40,106,161	46,961,935
	98 School Food Services	10,282,582	10,170,709	9,967,228	11,323,343
	99 Pupil Transportation	10,729,641	11,430,690	10,881,458	14,290,578
		\$ 339,237,635	\$ 342,170,820	\$ 386,154,417	\$ 419,978,897

*Budgeted amounts include Contingency

2019-2020 Expenditures - General Fund

The graph shows the percent of total from the expenditure activities indicated.

Fund	Expenditure by Activity	2019-20
10 General Fund		
	Teaching Activities	\$ 256,797,420
	Teaching Support	53,284,057
	Other Support	57,664,968
	Building Administration	28,143,583
	Central Administration	24,088,869
	Total Expenditures	\$ 419,978,897



Total expenditure budget includes contingency

Teaching Activities - Classroom instruction and instructional Assistants, extracurricular activities.

Teaching Support - Counselors, librarians, nurses, curriculum, curriculum development, instructional professional development, student safety, etc.

Other Support Functions - Food service operations, pupil transportation, insurance, information systems, printing, facilities maintenance and operations, utilities and warehouse.

Building Administration (Principal's Office) - Duties assigned to the principal, assistant or vice principal, and school office staff, to coordinate and manage the operation of a school building.

Central Administration - Includes supervision of instruction, food service, transportation and facilities; the Board of Directors and Superintendent, as well as the offices of business, human resources, public relations and all associated costs.

2019-2020 MSOC Budget Report

Program 01, 31, 34 and 97 MSOC Revenue

Regular Instruction MSOC State Funding (Prgm 01, 97)	\$ 31,829,440
Grade 7-8 Additional Funding (Prgm 34)	304,466
Grade 9-12 Additional Funding (Prgm 31)	<u>1,981,324</u>
Total MSOC Revenue from State Formula	<u>\$ 34,115,230</u>

2019-20 Budgeted Expenditures

Object of Expenditure	Prgm 01,02,03	Prgm 31	Prgm 34	Prgm 97	Total by Object
Debit Transfers	364,143	4,000	2,000	127,405	497,548
Credit Transfers	-	-	-	(289,858)	(289,858)
Supplies & materials	7,438,971	2,305,943	250,560	2,544,508	12,539,982
Contract Services	13,281,303	1,529,367	112,305	16,668,310	31,591,285
Travel	247,941	8,500	1,000	75,558	332,999
Capital Outlay	2,976	-	-	428,675	431,651
Total by Program	<u>\$ 21,335,334</u>	<u>\$ 3,847,810</u>	<u>\$ 365,865</u>	<u>\$ 19,554,598</u>	<u>\$ 45,103,607</u>

MSOC Revenue <i>under</i> MSOC Expenditures*	<u><u>\$ (10,988,377)</u></u>
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*Note: MSOC variances from the state allocation are supported using local resources (levy & non-tax revenues)

Estimated Fund Balance - General Fund

As of August 31, 2019

2018-19 Ending Fund Balance Estimate

Fund Balance 5/31/19 **\$ 36,802,262**

Additions to Fund Balance:

June Revenue estimate	19,359,384
July Revenue estimate	33,102,935
August Revenue estimate	34,104,967
Transfer from Capital Projects Fund	990,000
Anticipated Revenue, June-August	87,557,286

Reductions to Fund Balance:

June Salary/Benefit estimate	25,419,250
June MSOC estimate	9,722,074
July Salary/Benefit estimate	27,006,412
July MSOC estimate	7,943,711
August Salary/Benefit estimate	25,482,266
August MSOC estimate	8,812,327
Anticipated Expenditures, June-August	104,386,040

Estimated Fund Balance 8/31/19 **\$ 19,973,508** *2019-20 Budgeted Beginning Fund Balance*

Components of Fund Balance:

(821) Restricted for Carryover of Restricted Revenues	5,100,000
(828) Restricted for Carryover of Food Service Revenue	160,000
(840) Nonspendable Fund Balance-Inventories, Prepaids	650,000
(845) Restricted for Self-Insurance	1,325,000
(850) Restricted for Uninsured Risks	25,000
(890) Unassigned Fund Balance	-
(891) Unassigned to Minimum Fund Balance Policy	12,713,508
Total Estimated Fund Balance 8/31/19	<u>\$ 19,973,508</u>

4-Year Financial Projections - All Funds

Fiscal Year 2020 through 2023

GENERAL FUND	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	\$ 19,973,508	\$ 18,808,331	\$ 18,294,338	\$ 9,147,151
Revenues	418,813,720	433,386,007	438,417,813	444,332,604
Expenditures	419,978,897	433,900,000	447,565,000	459,000,000
Ending Fund Balance	<u>\$ 18,808,331</u>	<u>\$ 18,294,338</u>	<u>\$ 9,147,151</u>	<u>\$ (5,520,245)</u>

CAPITAL PROJECTS FUND	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	\$ 89,426,537	\$ 22,681,296	\$ 25,152,688	\$ 74,961,588
Revenues	68,544,300	24,689,000	73,452,000	28,715,000
Expenditures	135,289,541	22,217,608	23,643,100	26,993,414
Ending Fund Balance	<u>\$ 22,681,296</u>	<u>\$ 25,152,688</u>	<u>\$ 74,961,588</u>	<u>\$ 76,683,174</u>

DEBT SERVICE FUND	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	\$ 18,041,271	\$ 19,442,130	\$ 17,538,729	\$ 17,795,178
Revenues	38,725,056	34,464,078	30,566,391	30,568,322
Expenditures	37,324,197	36,367,479	30,309,942	29,213,448
Ending Fund Balance	<u>\$ 19,442,130</u>	<u>\$ 17,538,729</u>	<u>\$ 17,795,178</u>	<u>\$ 19,150,052</u>

ASB FUND	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	\$ 1,785,353	\$ 1,440,723	\$ 1,174,046	\$ 988,101
Revenues	3,187,035	3,282,647	3,381,125	3,482,559
Expenditures	3,531,665	3,549,324	3,567,070	3,584,904
Ending Fund Balance	<u>\$ 1,440,723</u>	<u>\$ 1,174,046</u>	<u>\$ 988,101</u>	<u>\$ 885,756</u>

TRANSPORTATION VEH. FUND	2019-20 Budget	2020-21 Forecast	2021-22 Forecast	2022-23 Forecast
Beginning Fund Balance	\$ 1,201,017	\$ 1,140,571	\$ 1,106,493	\$ 1,020,102
Revenues	1,295,000	1,330,000	1,330,000	1,330,000
Expenditures	1,355,446	1,364,078	1,416,391	1,468,322
Ending Fund Balance	<u>\$ 1,140,571</u>	<u>\$ 1,106,493</u>	<u>\$ 1,020,102</u>	<u>\$ 881,780</u>

2019-2020 Budget

Staffing & Enrollment

Personnel and Staffing

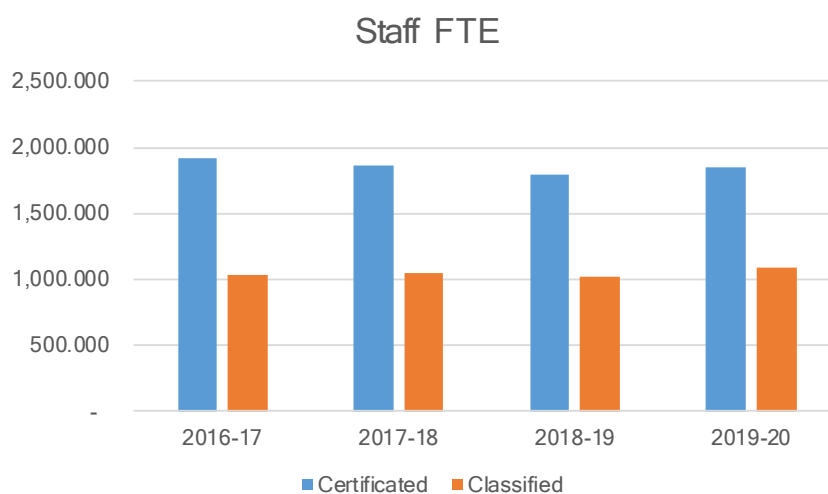
The District strives to recruit and retain quality employees, as emphasized in Goal 4 of the district's strategic plan to "recruit, hire, develop, and retain a diverse and premier workforce". Approximately 63% of our total staff is employed in certificated positions (positions requiring teaching certificate/endorsement). The District also employs approximately 1,083 full-time equivalent classified staff to assist in support roles such as business operations, food services, classroom and school office assistants, custodians, bus drivers, and technology support.

The District allocates staff resources to schools based on their enrollment by grade or subject and the needs of their students. Actual staffing is based on the specific instructional programs offered at each individual building.

The total number of full-time equivalent (FTE) employees included in the 2019-20 budget is expected to be 2,930.125 as shown in the table below.

Employees Full Time Equivalent (FTE)	Actual* 2016-17	Actual* 2017-18	Actual 2018-19	Budget 2019-20
Certificated	1,915.033	1,860.139	1,797.747	1,847.456
Classified	1,036.359	1,044.632	1,018.636	1,082.669
Total	2,951.392	2,904.771	2,816.383	2,930.125

*Source: OSPI



2019-2020 Budget
Kent School District

The table below provides a comparison of budgeted & actual FTE (2018-19) to budgeted FTE (2019-20) by Instructional Program and Activity:

	CERTIFICATED STAFF				CLASSIFIED STAFF				Total Increase/(Decrease)
	FY19 BUD 2018-2019 FTE	MAY Actual 2018-2019 FTE	FY20 BUD 2019-2020 FTE	BUD vs BUD Increase / (Decrease)	FY19 BUD 2018-2019 FTE	MAY Actual 2018-2019 FTE	FY20 BUD 2019-2020 FTE	BUD vs BUD Increase / (Decrease)	
Basic Education (01.02.03)									
21 Supervision	18.240	15.373	16.930	(1.310)	22.475	21.156	22.110	(0.365)	
22 Learning Resources	40.000	39.397	41.000	1.000	18.698	18.616	19.237	0.539	
23 Principal's Office	93.915	93.395	98.962	5.047	116.121	114.579	117.707	1.586	
24 Guidance & Counseling	67.500	65.204	65.400	(2.100)	-	-	-	-	
25 Pupil Mgmt. & Safety	-	-	-	-	64.930	65.505	69.346	4.416	
26 Health/Related Services	23.900	21.399	24.300	0.400	17.241	17.655	21.152	3.911	
27 Teaching	1,188.949	1,131.226	1,128.440	(60.509)	81.811	77.855	73.300	(8.511)	
28 Extracurricular	-	-	-	-	-	-	-	-	
31 Instructional Prof Dev	-	0.600	0.600	0.600	-	-	-	-	
Subtotal	1,432.504	1,366.594	1,375.632	(56.872)	321.276	315.366	322.852	1.576	(55.30)
Special Education (21.22.24)									
21 Supervision	4.330	4.796	5.340	1.010	8.993	8.405	9.148	0.155	
24 Guidance & Counseling	-	-	-	-	-	-	-	-	
26 Health/Related Services	92.400	69.805	83.100	(9.300)	3.707	3.709	3.707	-	
27 Teaching	154.983	135.034	154.100	(0.883)	196.293	186.052	213.999	17.706	
Subtotal	251.713	209.635	242.540	(9.173)	208.993	198.166	226.854	17.861	8.69
Vocational Education (31.34.39)									
21 Supervision	1.330	1.298	1.330	-	1.816	2.145	2.146	0.330	
24 Guidance & Counseling	-	-	-	-	2.385	2.665	3.500	1.115	
27 Teaching	68.000	67.251	73.200	5.200	4.045	3.760	3.885	(0.160)	
Subtotal	69.330	68.549	74.530	5.200	8.246	8.570	9.531	1.285	6.49
Compensatory Education (5x.6x)									
21 Supervision	1.900	2.298	2.000	0.100	3.650	5.040	4.745	1.095	
24 Guidance & Counseling	0.640	0.800	0.800	0.160	-	-	-	-	
25 Pupil Mgmt. & Safety	-	-	-	-	-	-	-	-	
27 Teaching	99.904	122.945	122.954	23.050	60.750	58.468	66.000	5.250	
31 Instructional Prof Dev	4.000	23.726	23.800	19.800	-	0.229	0.250	0.250	
Subtotal	106.444	149.769	149.554	43.110	64.400	63.737	70.995	6.595	49.71
Other State, Fed, Spcl Prqms									
21 Supervision	0.200	0.200	1.200	1.000	0.302	0.815	0.302	(0.000)	
27 Teaching	1.000	1.000	2.000	1.000	-	-	-	-	
	1.200	1.200	3.200	2.000	0.302	0.815	0.302	(0.000)	2.00
Districtwide Support (97)									
11 Board of Directors	-	-	-	-	0.500	0.500	0.500	-	
12 Superintendent's Office	1.000	1.000	1.000	-	0.500	0.500	0.500	-	
13 Business Office	-	-	-	-	21.800	20.553	23.200	1.400	
14 Human Resources	1.000	1.000	1.000	-	20.327	18.837	19.591	(0.736)	
15 Public Relations	-	-	-	-	6.000	6.000	6.000	-	
61 M&O Supervision	-	-	-	-	6.000	6.442	7.000	1.000	
62 Grounds Maintenance	-	-	-	-	10.000	10.000	11.000	1.000	
63 Operation of Buildings	-	-	-	-	128.649	131.183	135.625	6.976	
64 Maintenance	-	-	-	-	19.000	18.489	20.000	1.000	
72 Information Technology	-	-	-	-	31.000	32.108	33.900	2.900	
73 Printing	-	-	-	-	4.000	4.000	4.000	-	
74 Warehousing & Distribution	-	-	-	-	3.727	3.615	3.727	-	
Public Activities (89)	-	-	-	-	-	-	-	-	
Food Services (98)	-	-	-	-	71.141	71.682	75.450	4.309	
Transportation (99)	-	-	-	-	110.643	108.075	111.642	0.999	
Subtotal	2.000	2.000	2.000	-	433.287	431.984	452.135	18.848	18.85
TOTAL FTE, All Programs	1,863.191	1,797.747	1,847.456	(15.735)	1,036.504	1,018.638	1,082.669	46.165	30.43

TOTAL Budgeted FTE, 2018-19	2,899.695	(F-200)
TOTAL FTE/May, 2018-19	2,816.385	
TOTAL Budgeted FTE, 2019-20	2,930.125	(F-195)
Variance	30.430	Budget(FY19) to Budget(FY20) Increase

2019-2020 Budget
Kent School District

The following table compares district staffing levels (FTE) for 2019-20 to the previous two years. This data reflects total district staff, all programs included.

	A	B	C	D	= D - B	= D - C
	2017-18	2018-19	2018-19	2019-20	Difference	Difference
	Actual	Budget (F-200)	Actual (Jan)	Budget (F-195)	FY19 vs. FY20	FY19 <u>Actual</u> vs
					Budget	FY20 <u>Budget</u>
Certificated Instructional Staff (CIS)	1,734.849	1,760.116	1,679.966	1,719.694	(40.422)	39.728
Certificated Administrative Staff (CAS)	125.290	103.075	119.537	127.762	24.687	8.225
Classified Staff (CLS)	1,044.632	1,036.504	1,016.606	1,082.669	46.165	66.063
Total Staff FTE - All Programs	<u>2,904.771</u>	<u>2,899.695</u>	<u>2,816.110</u>	<u>2,930.125</u>	<u>30.430</u>	<u>114.015</u>

Enrollment

The table below presents 2019-20 projected student enrollments, including comparisons to the 2018-19 budgeted enrollment and 2018-19 final annual average enrollment (AAFTE):

	Revised Budget 2018-19	Actual October 2018-19	Final AAfte 2018-19	Budget 2019-20	Increase/(Decrease) FY20 Budget vs. FY19 Final AAFTE
Enrollment:					
Elementary Schools (K-6)	14,574.30	14,561.39	14,601.85	14,495.23	(106.62)
Middle Schools (7-8)	3,933.34	3,922.64	3,950.07	3,910.46	(39.61)
High Schools (9-12)	6,356.52	6,443.26	6,339.23	6,463.77	124.54
Kent Phoenix Academy (9-12)	275.00	237.18	244.24	218.00	(26.24)
Transitional Outreach Prgm (TOP)	60.00	90.00	86.90	90.00	3.10
Running Start	1,020.00	1,050.05	994.01	1,040.00	45.99
iGrad	305.00	306.50	290.26	275.00	(15.26)
ALE Programs	115.00	153.88	160.16	152.00	(8.16)
Regional Justice Center	-	22.00	16.50	-	-
Total Student Enrollment - FTE	26,639.16	26,786.90	26,683.22	26,644.46	(22.26)

The table below provides an 8-Year historical view of the district's projected vs. actual student enrollment (FTE):

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Additional 2019-20 Budget Detail may be accessed via separate Appendices:

Appendix A

Detail Budget Information, Schools & Administration

[Budget Book - Appendix A](#)

Appendix B

Detail Budget Information, Other Funds

[Budget Book - Appendix B](#)



2019-2020
ADOPTED BUDGET

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