SUCCESSFULLY PREPARING ALL STUDENTS FOR THEIR FUTURES

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2019-20

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SECTION I

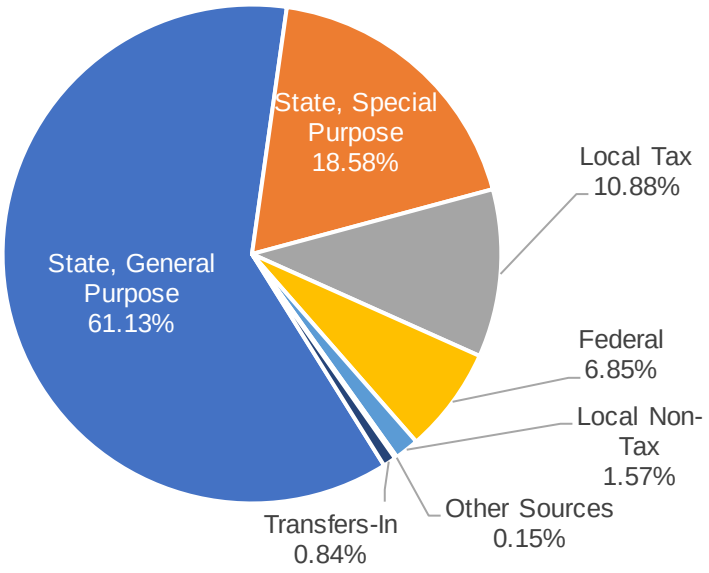
2019-2020

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

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 exc2 72 642 T0 12 -0 0 12 499.56 628.3

Assessed Values, Tax Rates, and Total Lev 0.024 Tw -4.8 0 Td (

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
					$ 3.6600	
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
					$ 3.6406	
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
					$ 4.1874	
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
					$ 4.8157	
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
					$ 5.3439	
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
					$ 5.4135	
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
					$ 5.7344	
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
					$ 6.0281	
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
					$ 5.5999	
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
					$ 5.3867	

Note: 2020 Assessed values are preliminary estimates.

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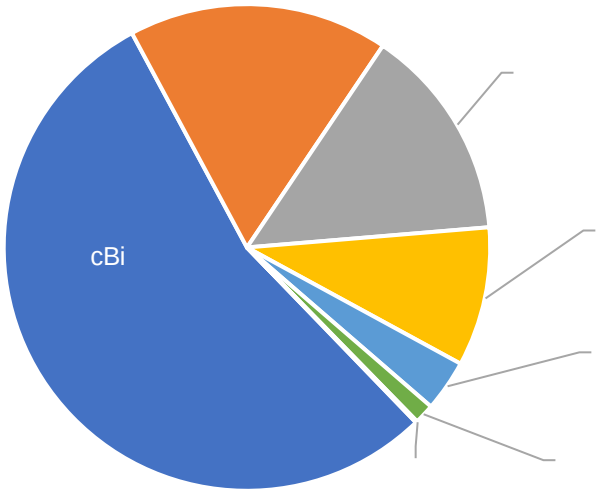
GENERAL FUND EXPENDITURES

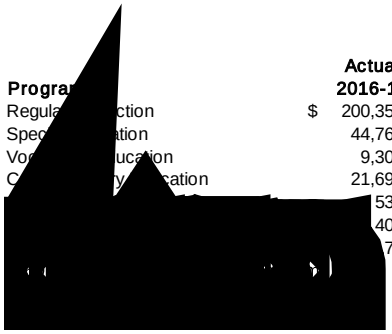
2019-2020 Expenditures - General Fund

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



Progra	Actual 2016-17	% of Total	Actual 2017-18	% of Total	Budget (F-200) 2018-19	% of Total	Budget (F-195) 2019-20	% of Total
Regula ction	$ 200,358,166	59.1%	$ 196,304,666	57.4%	$ 216,686,214	56.1%	$ 228,420,533	54.4%
Spec tion	44,767,389	13.2%	47,785,994	14.0%	52,410,777	13.6%	59,778,540	14.2%
Vo ucation	9,303,296	2.7%	10,591,771	3.1%	16,044,427	4.2%	14,309,154	3.4%
C cation	21,695,645	6.4%	25,075,993	7.3%	34,186,410	8.9%	38,880,064	9.3%
	539,036	0.2%	1,004,019	0.3%	5,595,982	1.4%	5,581,306	1.3%
	402,314	0.1%	404,307	0.1%	275,760	0.1%	433,444	0.1%
	71,789	18.3%	61,004,069	17.8%	60,954,847	15.8%		

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	Vocat 20001 Tw -2.733 0 Td ( )Tj 0 Tw ( )Tj -0.023 Tc 0.023 Tw -53.533 -1.9-23.3 (F)2T8(n-23.3 (F)9.269,-0 Td8iTd (-6 ( )-22.7				

Estimated Fund Balance –General Fund

As of August 31, 2019

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

(2)76.5 (1)76.5 ())84.4 7-0 0 7.295 (1)7.295 (1)7.2544 -1.267 Td [(J)-56.3 (une.3 (u. 31. (4j 0.5Tw)-11.31)7.295 (1)7.2o)-67 (f)-11.

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

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):

Enrollment:	Revised **Budget** 2018-19	**Actual** October 2018-19	**Final** AAFTE 2018-19	**Budget** 2019-20	Increase/(Decrease) FY20 Budget vs. FY19 Final AAFTE
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 (K-12)	29.2	29.2	29.2	29.2	-

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

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

Kent School District #415 12033 SE 256th Street SE, Kent, WA 98030-6503
www.kent.k12.wa.us