Appendix A

# KENT SCHOOL DISTRICT 2019-2020 Adopted Budget

SUCCESSFULLY PREPARING ALL STUDENTS FOR THEIR FUTURES

Adopted August 28, 2019 KENT SCHOOL DISTRICT | 12033 SE 256TH STREET, KENT, WA 98030-6503 WWWKENT.K12.WA.US 2019-2020 Budget

## TABLE OF CONTENTS

| SECTION I - Financial Information   | . 1 |
|---|-----|
| Budget Overview, All Funds  | 2   |
| Comparison of Proposed Budgets, 2019-20 vs. 2018-19                           |     |
| General Fund 2019-20 Revenue Summary  | 3   |
| General Fund Revenue Summary by Major Source, Multi-Year Comparison           | 4   |
| General Fund Revenue Detail by Source   | 5   |
| Local Levy Funding  | 6   |
| Historical Comparison (10 Yr) - Assessed Values, Tax Rates \$ Levies          | 7   |
| General Fund 2019-20 Expenditure Summary                                      |     |
| General Fund Expenditures by Program/Activity/Object, Multi-Year Comparison   |     |
| General Fund 2019-20 Expenditures by Major Program, with Program Descriptions |     |
| General Fund Expenditures by Major Program, Multi-Year Comparison             |     |
| General Fund Expenditures by Activity Group, with Activity Description        |     |
| 2019-20 Required MSOC Budget Report   | 14  |
| 2019-20 Projected Ending Fund Balance, General Fund                           | 15  |
| 4-Year Forecast, All Funds  | 16  |
| SECTION II - Staffing and Enrollment  | 17  |
| 2019-20 Budgeted Staff Full-Time Equivalent (FTE)                             | 18  |
| 2-Year Budget Comparison of staff FTE by Program/Activity                     | 19  |
| Staff FTE Totals by Type (CIS, CAS, CLS)                                      | 20  |
| 2019-20 Projected Student Enrollment  |     |
| Six-Year Historical Enrollment Analysis                                       | 21  |

SECTION III - Detail Budget Information, Schools and Central Administration Provided as a Separate Appendix/Link

| 2019-20 MSOC Allocations - Schools (w/previous 2-Year Comparisons) | Appendix A |
|--|------------|
| 2019-20 Detail Budgets by School                                   | Appendix A |
| 2019-20 MSOC Allocations - Central Administration                  |            |
| 2019-20 Grant & Categorical Program MSOC Budgets                   | Appendix A |

#### SECTION IV - Other Funds Provided as a Separate Appendix/Link

| Capital Projects Fund              | Appendix B |
|------------------------------------|------------|
| Debt Service Fund                  |            |
| Transportation Vehicle Fund        | Appendix B |
| Associated Student Body (ASB) Fund | Appendix B |

This Page Intentionally Blank

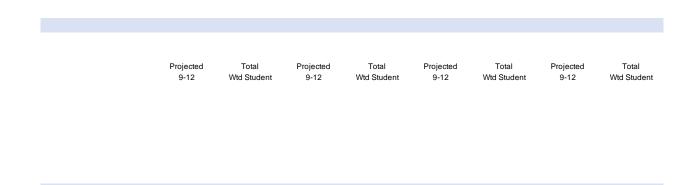
### 2019-20 MSOC Allocations, Schools

Per-pupil allocation base-rates remain at the levels provided for the previous two years:

| Elementary: | 2017-18 - \$48.00 | 2018-19 - \$48.00 | 2019-20 - \$48.00 |
|-------------|-------------------|-------------------|-------------------|
| Secondary:  | 2017-18 - \$50.00 | 2018-19 - \$50.00 | 2019-20 - \$50.00 |

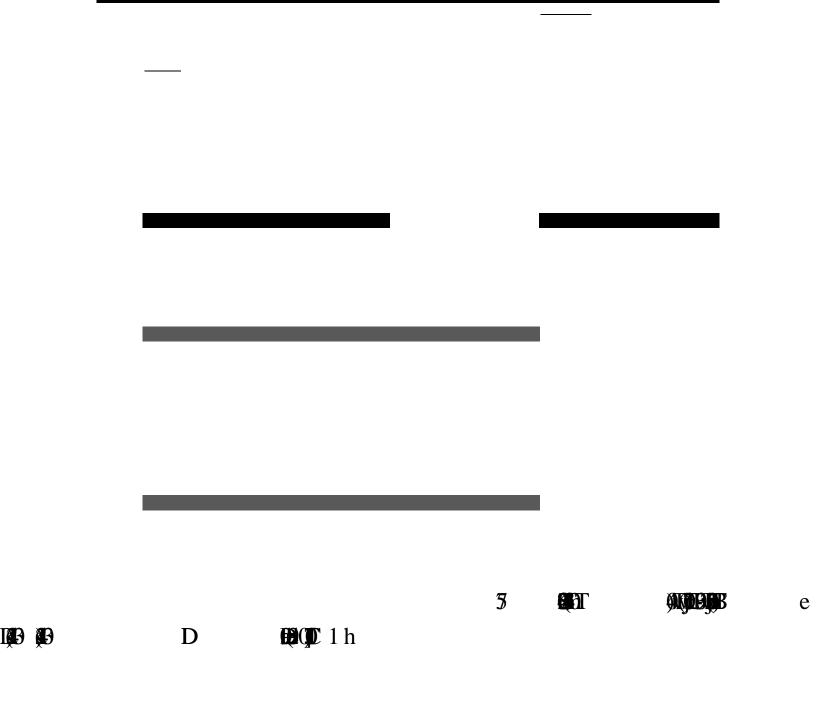
\*WSA: Weighted Student Allocation, based on: a) student needs, b) equity, c) basic administrative expenditures. Formula: WSA = Enrollment factor + Poverty Facypupi=rt25Hacypupi=rt25Hacypupiy,e-tures.

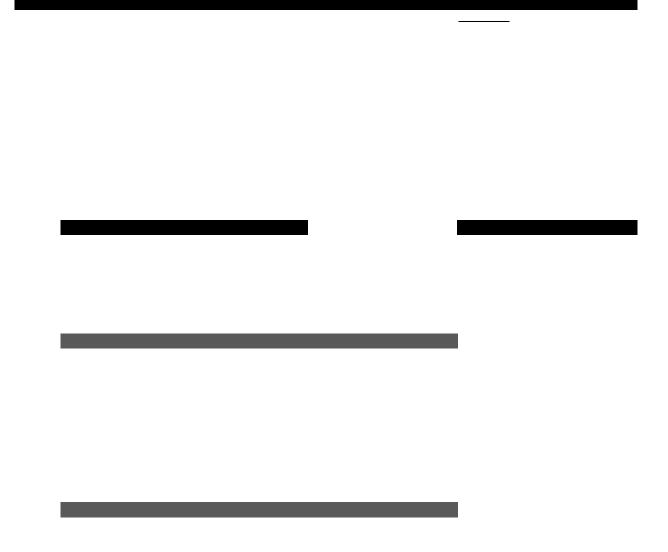
## 2019-20 MSOC Allocations, Schools



\*WSA: Weighted Student Allocation, based on: a) student needs, b) equity, c) basic administrative expenditures. Formula: WSA = Enrollment factor + Poverty Factor + ELL Factor

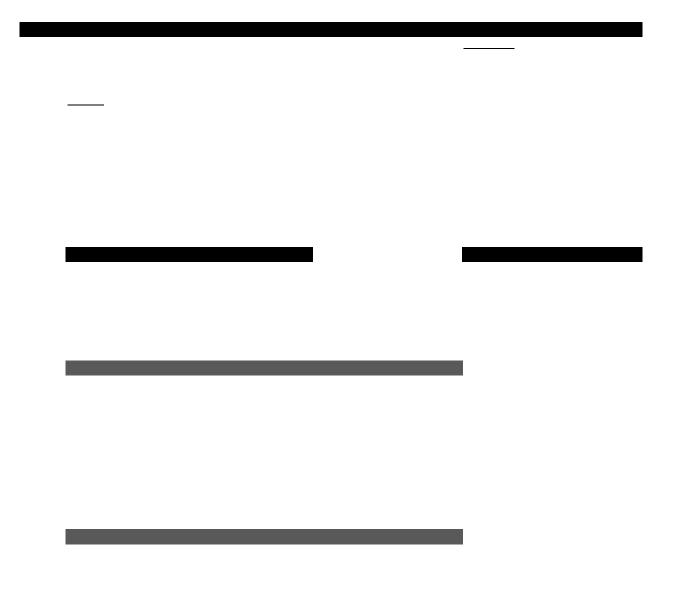
The following pages present detailed budget information for each individual school and/or alternative program.













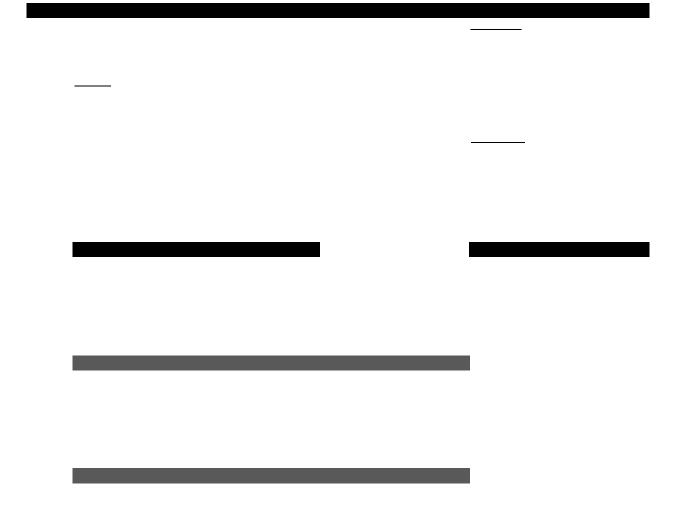




2019-2020 Budget Kent School District



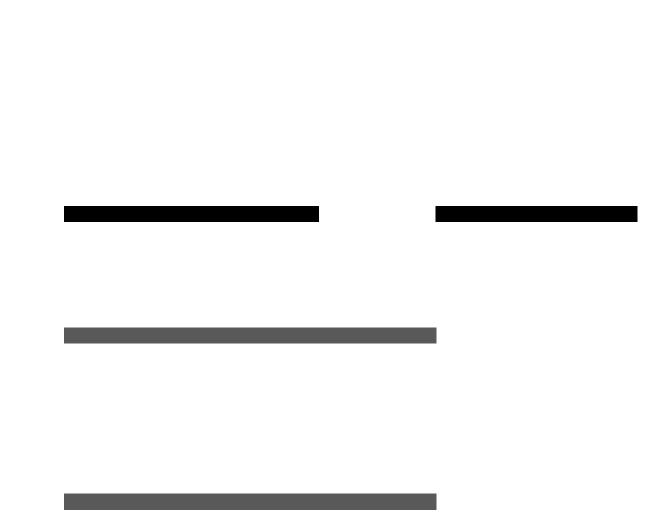




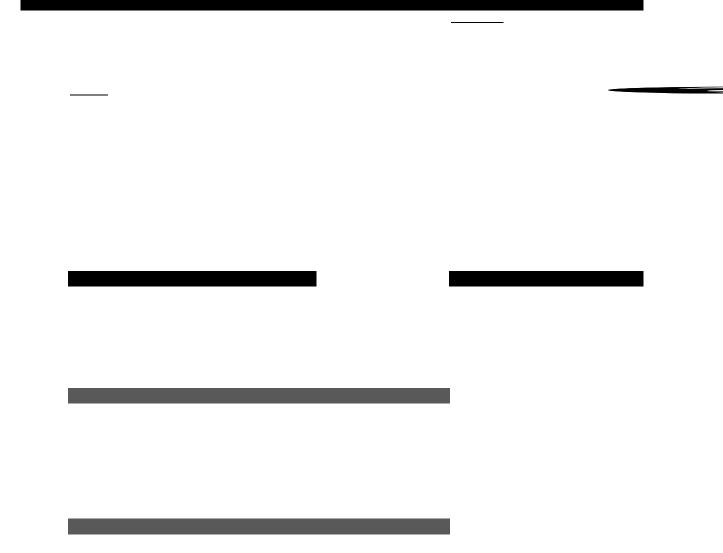
|   |  | Home of the Timberwolves |
|---|--|--------------------------|
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
| I |  |                          |
|   |  | ļ                        |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |
|   |  |                          |

2019-2020 Budget9



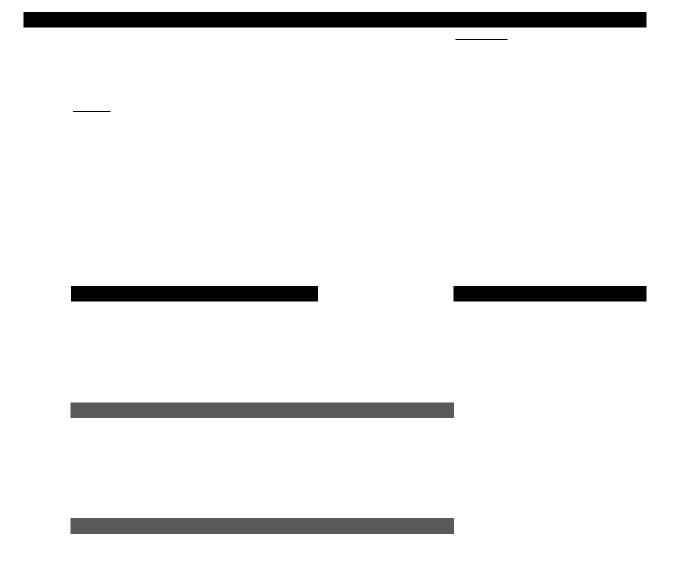






2019-2020 Budget

2019-2020 Budget Kent School District



2019-

This Page Intentionally Blank

### 2019-20 MSOC Allocations, Central Departments Materials, Supplies, and Operating Costs (MSOC)

The 2019-20 amounts shown below represent central-department, *Non-Grant* funded *Materials, Supplies and Operating Costs* (MSOC) budgets. Budgeted amounts, listed by Cost Center, are representative of state **basic education programs** only. A summary of MSOC budgets for **grant and categorical programs** is included at the end of this section.

| BOARD of DIRECTORS, OFFICE of SUPERINTENDENT |                     |            |               |            |            |  |  |  |  |
|--|---------------------|------------|---------------|------------|------------|--|--|--|--|
|  |                     |            | as of June 30 |            |            |  |  |  |  |
|  |                     | Original   | Revised       | Requested  | Increase / |  |  |  |  |
| Cost   |                     | Budget (A) | Budget (B)    | Budget (C) | (Decrease) |  |  |  |  |
| Center                                       | Description         | 2018-19    | 2018-19       | 2019-20    | = C - B    |  |  |  |  |
| 0010   | Board of Directors  | 26,400     | 26,400        | 25,500     | (900)      |  |  |  |  |
| 0100   | Superintendent      | 21,200     | 21,200        | 19,200     | (2,000)    |  |  |  |  |
| 7010   | Board Room Supplies | 4,000      | 5,423         | 5,000      |            |  |  |  |  |
|  |                     |            |               |            |            |  |  |  |  |

# 2019-20 MSOC Allocations, Central Departments Materials, Supplies, and Operating Costs (MSOC)

#### ORGANIZATIONAL EFFECTIVENESS

|        |                                       | as of June 30 |               |               |            |  |  |  |
|--------|---------------------------------------|---------------|---------------|---------------|------------|--|--|--|
|        |                                       | Original      | Revised       | Requested     | Increase / |  |  |  |
| Cost   |                                       | Budget (A)    | Budget (B)    | Budget (C)    | (Decrease) |  |  |  |
| Center | Description                           | 2018-19       | 2018-19       | 2019-20       | = C - B    |  |  |  |
| 0202   | Technology Lic/Maint                  | 3,187,469     | 3,530,069     | 3,715,006     | 184,937    |  |  |  |
| 0600   | Chief Accountability Ofcr             | 62,100        | 67,599        | 51,750        | (15,849    |  |  |  |
| 0890   | PSAT / SAT Test Fees                  | 145,000       | 145,000       | 10,000        | (135,000   |  |  |  |
| 2000   | Business Svcs (combined w/CC 2050)    | 3,000         | 2,492         | -             | (2,492     |  |  |  |
| 2050   | Finance Department                    | 67,450        | 86,458        | 99,855        | 13,397     |  |  |  |
|        | Finance - Nat'l Board Stipends (5820) | 60,000        | 60,000        | 70,000        | 10,000     |  |  |  |
| 2200   | Accounting Svcs                       | 189,820       | 189,820       | 189,820       | -          |  |  |  |
| 2300   | Purchasing                            | 7,050         | 7,050         | 15,000        | 7,950      |  |  |  |
| 2310   | Distribution Svcs                     | 29,000        | 29,000        | 279,600       | 250,600    |  |  |  |
| 2320   | Print Shop                            | 57,617        | 59,312        | 57,617        | (1,695     |  |  |  |
|        | Print Shop (DR/CR) - 1730             | (164,059)     | (157,370)     | (142,579)     | 14,791     |  |  |  |
|        | No Cost Printing (DR/CR) - 1730       | 139,430       | 122,601       | 139,430       | 16,829     |  |  |  |
|        | No Cost Printing (DR/CR) - 1730       | (139,430)     | (122,601)     | (139,430)     | (16,829    |  |  |  |
| 2330   | Mailing Svcs                          | 19,156        | 34,156        | 19,215        | (14,941    |  |  |  |
| 2400   | Food Services                         | 42,000        | 62,500        | 52,000        | (10,500    |  |  |  |
| 2410   | Food                                  | 5,000,000     | 5,000,000     | 5,000,000     | -          |  |  |  |
| 2420   | Food Svc Operations                   | 845,600       | 875,872       | 875,600       | (272       |  |  |  |
|        | Food Service (DR/CR) - 1490           | (17,314)      | (25,632)      | (22,840)      | 2,792      |  |  |  |
| 2430   | Food Svc - Commt'y Svcs               | 275,000       | 275,000       | 275,000       | -          |  |  |  |
| 4810   | Research                              | 25,500        | 25,500        | 20,500        | (5,000     |  |  |  |
| 4820   | Assessment                            | 61,000        | 61,000        | 61,000        | -          |  |  |  |
| 4850   | Organizational Effectiveness          | -             | 48,489        | 65,100        | 16,611     |  |  |  |
| 7060   | IT-Operations                         | 1,829,879     | 1,818,652     | 1,808,275     | (10,377    |  |  |  |
| 7070   | IT-Administration                     | -             | 58,101        | -             | (58,101    |  |  |  |
| 7430   | District Legal Svcs                   | 435,000       | 435,000       | 1,000,000     | 565,000    |  |  |  |
| 7525   | Technology Integration                | 75,600        | 92,437        | 82,400        | (10,037    |  |  |  |
|        |                                       | -             | -             | -             | -          |  |  |  |
|        |                                       | \$ 12,235,868 | \$ 12,780,505 | \$ 13,582,319 | \$ 801,814 |  |  |  |

## 2019-20 MSOC Allocations, Central Departments

## 2019-2020 Budget Overview Grant & Categorical Program MSOC Summary

| 20    | Program<br>Special Education                        | aterials<br>Supplies | ofessional<br>Services | Travel        | pital<br>Itlay | Total           |
|-------|---|----------------------|------------------------|---------------|----------------|-----------------|
|       | 2200 - Infants & Toddlers, State                    | \$<br>-              | \$<br>2,211,498        | \$<br>-       | \$<br>-        | \$<br>2,211,498 |
|       | 2450 - IDEA-B, Section 611 Flow-Thru                | 91,500               | 3,095,673              | -             | -              | 3,187,173       |
|       | 2451 - IDEA-B, Section 611 Flow-Thru (Pre-School)   | 30,226               | 10,109                 | -             | -              | 40,335          |
| 30    | Vocational Education                                |                      |                        |               |                |                 |
|       | 3860 - C.Perkins, Federal                           | \$<br>23,199         | \$<br>31,799           | \$<br>35,000  | \$<br>-        | \$<br>89,998    |
| 50/60 | Compensatory Education                              |                      |                        |               |                |                 |
| *     | 5150 - Title I-A, Basic Program                     | \$<br>606,646        | \$<br>823,681          | \$<br>126,705 | \$<br>-        | \$<br>1,557,032 |
|       | 5151 - Title I-A, Homeless                          | 33,500               | 1,000                  | 1,500         | -              | 36,000          |
|       | 5152 - Title I-A, Early Learning                    | 1,000                | 13,125                 | -             | -              | 14,125          |
|       | 5153 - Title I-A, Parent Engagement set-aside       | 17,543               | 11,004                 | 154           | -              | 28,701          |
|       | 5154 - Title I-A, Foster Care                       | 3,000                | -                      | -             | -              | 3,000           |
|       | 5155 - Title I-A, Neglected Children                | 6,000                | -                      | -             | -              | 6,000           |
|       | 5156 - Title I-A, Private Schools                   | 110                  | 49,890                 | -             | -              | 50,000          |
|       | 5159 - Title I-A, Professional Development          | 30,000               | 145,000                | 20,275        | -              | 195,275         |
|       | 5161 - Title I-A, Parent Engagement                 | 8,700                | 14,222                 | 2,500         | -              | 25,422          |
|       | 5174 - Targeted 3+ (Title I Schools)                | 10,167               | 93,200                 | 1,000         | -              | 104,367         |
|       | 5213 - Title II-A, Professional Development         | 413,092              | 70,076                 | 26,700        | -              | 509,868         |
|       | 5214 - Title II-A, Private Schools                  | -                    | -                      | -             | -              | -               |
|       | 5234 - Title IV-A, Student Support & Enrichment     | 404,425              | 233,957                | 5,000         | -              | 643,382         |
| ,     | 5520 - LAP, Base Allocation                         | 558,370              | 644,523                | 10,000        | -              | 1,212,893       |
|       | 5521 - LAP, Readiness to Learn                      | -                    | 414,000                | -             | -              | 414,000         |
|       | 5522 - LAP, High Poverty                            | 539,891              | 526,418                | 5,400         | -              | 1,071,709       |
|       | 5804 - Comprehensive Low Grad (Non-Title I Schools) | -                    | 26,500                 | -             | -              | 26,500          |
|       | 5806 - Targeted 3+ (Non-Title I Schools)            | 10,834               | 36,312                 | -             | -              | 47,146          |
|       | 5808 - OSSI Comprehensive School - iGrad            | 1,050                | 6,696                  | 2,000         | -              | 9,746           |
|       | 5820 - National Board Bonuses, State Funded         | -                    | 70,000                 | -             | -              | 70,000          |
|       | 5840 - Beginning Educator Support Team (BEST)       | 8,438                | 28,850                 | 8,500         | -              | 45,788          |
|       | 5880 - TPEP Teacher Training Funds                  | 406                  |                        |               |                |                 |

2019-2020 Budget Kent School District