

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 WWW.KENT.K12.WA.US

2019-2020 DISTRICT BUDGET

Kent School District

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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

Other Funds

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2019-2020 Budget

**Capital Projects Fund
Debt Service Fund
Transportation Vehicle Fund
Associated Student Body (ASB) Fund**

2019-2020 Budget
Kent School District

**Kent School District
Summary of Capital Projects Fund Budget**

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Increase / (Decrease)
Beginning Fund Balance	\$ 77,548,120	\$ 47,432,200	\$ 89,426,537	\$ 41,994,337
REVENUES				
1100 Local Tax	7,906,812	14,320,800	20,789,300	6,468,500
Local Non-Tax:				
2300 Interest	805,497	468,000	1,000,000	532,000
2400 Interfund Interest	163,041	140,000	-	(140,000)
2700 Rentals	15,225	22,300	25,000	2,700
2900 Impact Fees	2,330,915	1,500,000	1,500,000	-
2910 e-Rate	-	-	230,000	230,000
4130 State Match	382,732	1,750,000	-	(1,750,000)
9100 Bond Proceeds	-	60,000,000	45,000,000	(15,000,000)
9200 Sale of Property	-	-	-	-
9900 Transfers-In	-	-	-	-
TOTAL REVENUES	\$ 11,604,222	\$ 78,201,100	\$ 68,544,300	\$ (9,656,800)
EXPENDITURES				
10 Sites	3,789,708	8,564,896	18,657,845	10,092,949
20 Buildings	37,624,964	52,050,949	98,605,696	46,554,747
30 Equipment	1,309,594	16,419,944	13,872,000	(2,547,944)
35 Technology	7,761,838	-	-	-
40 Energy	-	-	-	-
50 Lease Expense	2,246	4,000	4,000	-
60 Debt Service/Other	485	1,200,000	650,000	(550,000)
Transfers-Out (GF)	3,638,518	350,000	3,500,000	3,150,000
TOTAL EXPENDITURES	\$ 54,127,354	\$ 78,589,789	\$ 135,289,541	\$ 56,699,752
Ending Fund Balance	<u>\$ 35,024,989</u>	<u>\$ 47,043,511</u>	<u>\$ 22,681,296</u>	<u>\$(24,362,215)</u>

**CAPITAL PROJECTS FUND
2019-20 Project Descriptions**

	2019-20
	<u>Project Budget</u>
Academies - 20 Classrooms	\$ 8,500,000
Add'l access control	1,000,000
Asbestos abatement	239,017
Boilers	720,711
Bond issue expense	650,000
Construction Projects (Levy)	4,500,000
Contingency	2,464,000
Energy management systems	1,943,737
Fields, Tracks & Tennis Courts	8,042,089
Fire alarms	1,657,596
Gates, Fencing	115,756
HVAC	3,995,961
Lease expense	4,000
Misc school projects/remodels	11,607,314
Multi-purpose rooms	18,067,102
New Elementary-Kent Valley	46,000,000
Non-Bond Projects	1,500,000
Portable ramp replacements	246,273
Project administration	950,000
Replace dumpster platforms	792,530
Roofing projects	8,785,455
Smartboard replacements	2,765,000
Technology Levy projects	<u>7,243,000</u>
Total Capital Expenditures	<u><u>\$ 131,789,541</u></u>

2019-2020 Budget
Kent School District

**Kent School District
Summary of Debt Service Fund Budget**

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Increase / (Decrease)
Beginning Fund Balance	\$ 12,482,356	\$ 13,536,870	\$ 18,041,271	\$ 4,504,401
REVENUES				
1100 Local Tax	23,936,927	39,096,996	37,199,560	(1,897,436)
2300 Local Non-Tax, Interest	152,991	205,000	190,000	(15,000)
5600 Federal, Qualified Bond Interest Credit	718,293	769,050	769,050	-
9900 Transfers-In	513,076	568,558	566,446	(2,112)
TOTAL REVENUES	\$ 25,321,287	\$ 40,639,604	\$ 38,725,056	\$ (1,914,548)
EXPENDITURES				
Matured Bond Expenditures	16,371,676	20,215,000	26,905,000	6,690,000
Interest on Bonds	7,916,071	8,113,279	10,044,197	1,930,918
Bond Transfer Fees	3,115	25,000	25,000	-
Underwriter Fees	2,120	350,000	350,000	-
TOTAL EXPENDITURES	\$ 24,292,982	\$ 28,703,279	\$ 37,324,197	\$ 8,620,918
Ending Fund Balance	\$ 13,510,660	\$ 25,473,195	\$ 19,442,130	\$ (6,031,065)

2019-2020 Budget
Kent School District

**Kent School District
Summary of Transportation Vehicle Fund Budget**

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Increase / (Decrease)
Beginning Fund Balance	\$ 1,326,225	\$ 1,209,586	\$ 1,201,017	\$ (8,569)
REVENUES				
1100 Local Tax	-	-	-	-
2300 Local Non-Tax, Interest	9,838	12,600	22,000	9,400
4100 State, Special Purpose (Grant)	-	140,000	175,000	35,000
4499 State, Depreciation Reimbursement	1,070,099	1,100,000	1,068,000	(32,000)
9300 Sale of Equipment	-	30,000	30,000	-
TOTAL REVENUES	\$ 1,079,937	\$ 1,282,600	\$ 1,295,000	\$ 12,400
EXPENDITURES				
33 Transportation Equipment Purchases	697,240	690,000	789,000	99,000
34 Transportation Equipment Repairs	-	-	-	-
TOTAL EXPENDITURES	\$ 697,240	\$ 690,000	\$ 789,000	\$ 99,000
536 Other Uses - Transfers Out (Debt Service)	\$ 513,076	\$ 568,558	\$ 566,446	(2,112)
Ending Fund Balance	\$ 1,195,846	\$ 1,233,628	\$ 1,140,571	\$ (93,057)

2019-2020 Budget
 Kent School District

**Kent School District
 Summary of Associated Student Body (ASB) Fund Budget**

	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Increase / (Decrease)
Beginning Fund Balance	\$ 1,738,410	\$ 1,709,668	\$ 1,785,353	\$ 75,685
REVENUES				
100 General Student Body	804,315	1,243,915	1,130,967	(112,948)
200 Athletics	497,243	768,776	644,268	(124,508)
300 Classes	106,639	182,595	207,425	24,830
400 Clubs	765,774	1,478,154	1,103,925	(374,229)
600 Private Sources	31,702	115,700	100,450	(15,250)
TOTAL REVENUES	\$ 2,205,673	\$ 3,789,140	\$ 3,187,035	\$ (602,105)
EXPENDITURES				
100 General Student Body	494,680	943,871	1,059,301	115,430
200 Athletics	807,026	1,241,259	1,028,530	(212,729)
300 Classes	86,852	162,791	177,013	14,222
400 Clubs	702,789	1,506,630	1,152,371	(354,259)
600 Private Sources	27,527	110,500	114,450	3,950
TOTAL EXPENDITURES	\$ 2,118,874	\$ 3,965,051	\$ 3,531,665	\$ (433,386)
Ending Fund Balance	<u>\$ 1,825,209</u>	<u>\$ 1,533,757</u>	<u>\$ 1,440,723</u>	<u>\$ (93,034)</u>

2019-2020 Budget
Kent School District



2019-2020
ADOPTED BUDGET

Kent School District #415 12033 SE 256th Street SE, Kent, WA 98030-6503
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