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KENTFIELD SCHOOL DISTRICT

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Fiscal Year 2020 - 2021  
Operating Budget & Financial Information

Adopted Budget  
July 1, 2020 - June 30, 2021

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Public Hearing: June 9, 2020  
Board Approval: June 23, 2020

# KENTFIELD SCHOOL DISTRICT



Board of Trustees

Davina Goldwasser

Sarah Killingsworth

Heather McPhail Sridharan

David Riedel

Quoc Tran



Raquel Rose, Superintendent

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**KENTFIELD SCHOOL DISTRICT**

**MAJOR BUDGET DIRECTIONS**



The best possible educational program is implemented to meet the needs of all students.



The most competitive possible compensation program for staff members is implemented to attract and retain outstanding staff members.



Operating expenditures must not exceed operating income sources.



The District shall maintain a 3% reserve required by the State and a minimum 2% District reserve.



The budget will be constructed with reserves to meet unforeseen contingencies and/or unanticipated opportunities that may arise throughout the school year.



The capital needs of the District will be planned for in several areas: (1) operating and deferred maintenance; (2) acquisition of equipment, and (3) major improvements or construction.



Ongoing efforts will be made to analyze specific programs in order to improve both effectiveness and efficiencies.



Resources will be aligned with the Strategic Plan.

# KENTFIELD SCHOOL DISTRICT 2020-21 BUDGET CALENDAR

2020-21 Budget Calendar is Under Development

KENTFIELD SCHOOL DISTRICT  
2020 - 2021 Adopted Budget  
Summary of All Funds

	CDE Form 011			CDE Form 141	CDE Form 22I	CDE Form 25I		CDE Form 40I
	General Fund 01			Deferred	Measure D	Developer	Kent	Capital
	Combined	Unrestricted	Restricted	Maintenance 14	GO Bond 22	Fees 26	Gym 27	Outlay 40
<b>REVENUE</b>								
Property Tax/LCFF Revenues	\$ 10,734,311	\$ 10,734,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ 299,882	\$ -	\$ 299,882	\$ -	\$ -	\$ -	\$ -	\$ -
Other State Revenues	\$ 1,201,020	\$ 191,332	\$ 1,009,688	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Revenues	\$ 6,570,567	\$ 5,948,444	\$ 622,123	\$ 100	\$ 5,000	\$ 20,500	\$ 1,300	\$ 15,100
<b>TOTAL REVENUES</b>	<b>\$ 18,805,781</b>	<b>\$ 16,874,088</b>	<b>\$ 1,931,693</b>	<b>\$ 100</b>	<b>\$ 5,000</b>	<b>\$ 20,500</b>	<b>\$ 1,300</b>	<b>\$ 15,100</b>
<b>EXPENDITURES</b>								
Certificated Staff	\$ 8,790,871	\$ 7,637,268	\$ 1,153,603	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Staff	\$ 2,249,183	\$ 1,529,593	\$ 719,590	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 4,940,982	\$ 3,365,044	\$ 1,575,938	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 730,904	\$ 497,100	\$ 233,804	\$ -	\$ 270,000	\$ -	\$ -	\$ -
Contracts & Services	\$ 1,340,081	\$ 707,434	\$ 632,647	\$ 2,000	\$ 81,600	\$ 20,000	\$ 1,300	\$ 3,630
Capital Outlay	\$ 96,500	\$ 96,500	\$ -	\$ -	\$ 1,275,000	\$ -	\$ -	\$ 495,000
Other Outgo	\$ 635,659	\$ 175,578	\$ 460,081	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,784,181</b>	<b>\$ 14,008,518</b>	<b>\$ 4,775,663</b>	<b>\$ 2,000</b>	<b>\$ 1,626,600</b>	<b>\$ 20,000</b>	<b>\$ 1,300</b>	<b>\$ 498,630</b>
Revenues Over Expenditures								
Inter-Fund Transfers	\$ 21,600	\$ 2,865,570	\$ (2,843,970)	\$ (1,900)	\$ (1,621,600)	\$ 500	\$ -	\$ (483,530)
<b>OTHER FINANCING SOURCES (USES)</b>								
Inter-Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ (2,843,970)	\$ 2,843,970	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING</b>	<b>\$ -</b>	<b>\$ (2,843,970)</b>	<b>\$ 2,843,970</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCES</b>								
Net Increase (Decrease) in Fund Balance	\$ 21,599	\$ 21,599	\$ -	\$ (1,900)	\$ (1,621,600)	\$ 500	\$ -	\$ (483,530)
Plus: Beginning Balance	<b>\$ 1,246,810</b>	<b>\$ 1,246,810</b>	<b>\$ -</b>	<b>\$ 3,618</b>	<b>\$ 2,401,051</b>	<b>\$ 19,099</b>	<b>\$ 101,740</b>	<b>\$ 896,527</b>
<b>Adjusted Beginning Balance</b>	<b>\$ 1,268,409</b>	<b>\$ 1,268,409</b>	<b>\$ -</b>	<b>\$ 1,718</b>	<b>\$ 779,451</b>	<b>\$ 19,599</b>	<b>\$ 101,740</b>	<b>\$ 412,997</b>
<b>TOTAL ENDING BALANCES</b>								
<b>COMPONENTS OF ENDING BALANCES</b>								
3% Mandated State Reserve	\$ 563,525	\$ 563,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% District Designated Reserve	\$ 375,684	\$ 375,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revolving Cash Fund	\$ 700	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undesignated Contingency	\$ 228,500	\$ 228,500	\$ -	\$ 1,718	\$ 779,451	\$ 19,599	\$ 101,740	\$ 412,997
<b>TOTAL ENDING BALANCES</b>	<b>\$ 1,268,409</b>	<b>\$ 1,268,409</b>	<b>\$ -</b>	<b>\$ 1,718</b>	<b>\$ 779,451</b>	<b>\$ 19,599</b>	<b>\$ 101,740</b>	<b>\$ 412,997</b>
						<b>\$ 121,340</b>		

2020-21 Proposed Budget - Public Hearing

	FY 2019-2020 2nd Interim Budget			FY 2020-21 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>						
<b>Property Taxes/Local Control Funding Revenues:</b>						
State Principal Allocation	\$ 877,963	\$ -	\$ 877,963	\$ 810,136	\$ -	\$ 810,136
Less Basic Aid Fair Share	\$ (199,697)	\$ -	\$ (199,697)	\$ (199,697)	\$ -	\$ (199,697)
Transfer to Charter Schools in Lieu of Property Taxes	\$ (46,440)	\$ -	\$ (46,440)	\$ (58,787)	\$ -	\$ (58,787)
Educational Protection Account (EPA)	\$ 235,602	\$ -	\$ 235,602	\$ 229,280	\$ -	\$ 229,280
Homeowner's Exemptions	\$ 41,115	\$ -	\$ 41,115	\$ 41,115	\$ -	\$ 41,115
Secured Roll Taxes	\$ 9,302,975	\$ -	\$ 9,302,975	\$ 9,710,188	\$ -	\$ 9,710,188
Unsecured Roll Taxes	\$ 186,337	\$ -	\$ 186,337	\$ 186,337	\$ -	\$ 186,337
Prior Year Unsecured Taxes	\$ 15,739	\$ -	\$ 15,739	\$ 15,739	\$ -	\$ 15,739
Supplemental Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue Limit Sources</b>	<b>\$ 10,413,594</b>	<b>\$ -</b>	<b>\$ 10,413,594</b>	<b>\$ 10,734,311</b>	<b>\$ -</b>	<b>\$ 10,734,311</b>
<b>Federal Revenues:</b>						
Title I - Basic	\$ -	\$ 26,173	\$ 26,173	\$ -	\$ 26,173	\$ 26,173
ESSA Federal CARES ACT	\$ -	\$ -	\$ -	\$ -	\$ 24,404	\$ 24,404
Federal IDEA - Mental Health	\$ -	\$ 8,804	\$ 8,804	\$ -	\$ 8,804	\$ 8,804
Title II Part A - Teacher Training	\$ -	\$ 16,415	\$ 16,415	\$ -	\$ 16,415	\$ 16,415
Title IV, A - Student Support & Academic Enrichment	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
Title III - Immigrant	\$ -	\$ 2,770	\$ 2,770	\$ -	\$ 2,770	\$ 2,770
Title III - LEP	\$ -	\$ 10,104	\$ 10,104	\$ -	\$ 10,104	\$ 10,104
Federal IDEA Grant	\$ -	\$ 178,705	\$ 178,705	\$ -	\$ 201,212	\$ 201,212
<b>Total Federal Revenues</b>	<b>\$ -</b>	<b>\$ 252,971</b>	<b>\$ 252,971</b>	<b>\$ -</b>	<b>\$ 299,882</b>	<b>\$ 299,882</b>
<b>Other State Revenues:</b>						
Mandate Block Grant	\$ 37,813	\$ -	\$ 37,813	\$ 36,996	\$ -	\$ 36,996
State Lottery Revenue - General	\$ 187,844	\$ -	\$ 187,844	\$ 150,275	\$ -	\$ 150,275
State Lottery - Materials	\$ -	\$ 65,932	\$ 65,932	\$ -	\$ 52,746	\$ 52,746
Student Identifier Maintenance	\$ 286	\$ -	\$ 286	\$ 286	\$ -	\$ 286
CAASPP Testing Reporting	\$ 3,320	\$ -	\$ 3,320	\$ 3,320	\$ -	\$ 3,320
CELDT	\$ 455	\$ -	\$ 455	\$ 455	\$ -	\$ 455
Special Education Early Intervention Preschool Grant	\$ 72,080	\$ -	\$ 72,080	\$ -	\$ -	\$ -
Special Education Community Mental Health	\$ -	\$ 22,016	\$ 22,016	\$ -	\$ 22,016	\$ 22,016
Classified School Employee Professional Development	\$ -	\$ 2,540	\$ 2,540	\$ -	\$ 675	\$ 675
Low-Performing Students Block Grant	\$ -	\$ 49,401	\$ 49,401	\$ -	\$ 49,950	\$ 49,950
STRS On-Behalf Contribution Offset	\$ -	\$ 798,853	\$ 798,853	\$ -	\$ 884,301	\$ 884,301
<b>Total Other State Revenues</b>	<b>\$ 301,798</b>	<b>\$ 938,742</b>	<b>\$ 1,240,540</b>	<b>\$ 191,332</b>	<b>\$ 1,009,688</b>	<b>\$ 1,201,020</b>
<b>Other Revenues:</b>						
Parcel Taxes	\$ 4,474,526	\$ -	\$ 4,474,526	\$ 4,608,762	\$ -	\$ 4,608,762
Rentals and Leases	\$ 107,784	\$ -	\$ 107,784	\$ 78,659	\$ -	\$ 78,659
Interest	\$ 4,750	\$ -	\$ 4,750	\$ 4,750	\$ -	\$ 4,750
PTA Local Income	\$ 86,050	\$ -	\$ 86,050	\$ 65,000	\$ -	\$ 65,000
PTA Mini-Grant Grant Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Annual	\$ 1,100,000	\$ -	\$ 1,100,000	\$ 1,000,000	\$ -	\$ 1,000,000
Kentfield Schools Foundation - Sun Shades (15-16)	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Back 50 (16-17)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Back 50 (17-18)	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Back 50 (Fund a Need)	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Playground (Fund a Need)	\$ 96,500	\$ -	\$ 96,500	\$ 96,500	\$ -	\$ 96,500
Kentfield Schools Foundation - HarperCollins	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Kentfield Schools Foundation - Schools Rule	\$ 32,727	\$ -	\$ 32,727	\$ -	\$ -	\$ -
Marin Clean Energy Rebate (17-18)	\$ 9,306	\$ -	\$ 9,306	\$ -	\$ -	\$ -
Other Local Revenues	\$ 152,273	\$ 45,000	\$ 197,273	\$ 94,773	\$ 45,000	\$ 139,773
Special Education - Low Incidence Equipment	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
AB602 Special Ed Allocation Prior Year	\$ -	\$ 6,227	\$ 6,227	\$ -	\$ 6,227	\$ 6,227
Special Education SELPA Transfer	\$ -	\$ 591,577	\$ 591,577	\$ -	\$ 566,896	\$ 566,896
<b>Total Other Local Revenues</b>	<b>\$ 6,428,916</b>	<b>\$ 646,804</b>	<b>\$ 7,075,720</b>	<b>\$ 5,948,444</b>	<b>\$ 622,123</b>	<b>\$ 6,570,567</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 17,144,308</b>	<b>\$ 1,838,517</b>	<b>\$ 18,982,825</b>	<b>\$ 16,874,088</b>	<b>\$ 1,931,693</b>	<b>\$ 18,805,781</b>

2020-21 Proposed Budget - Public Hearing

EXPENDITURES	FY 2019-2020 2nd Interim Budget			FY 2020-21 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Salaries:						\$ -
Certificated Salaries	\$ 8,103,676	\$ 1,124,300	\$ 9,227,976	\$ 7,637,268	\$ 1,153,603	\$ 8,790,871
Classified Salaries	\$ 1,631,135	\$ 762,056	\$ 2,393,191	\$ 1,529,593	\$ 719,590	\$ 2,249,183
<b>Total Salaries</b>	<b>\$ 9,734,811</b>	<b>\$ 1,886,356</b>	<b>\$ 11,621,167</b>	<b>\$ 9,166,861</b>	<b>\$ 1,873,193</b>	<b>\$ 11,040,054</b>
Employee Benefits:						
Health & Welfare Benefits	\$ 3,468,910	\$ 1,508,611	\$ 4,977,521	\$ 3,365,044	\$ 1,575,938	\$ 4,940,982
<b>Total Benefits</b>	<b>\$ 3,468,910</b>	<b>\$ 1,508,611</b>	<b>\$ 4,977,521</b>	<b>\$ 3,365,044</b>	<b>\$ 1,575,938</b>	<b>\$ 4,940,982</b>
Materials & Supplies:		\$ -				
Textbooks	\$ 35,000	\$ 86,456	\$ 121,456	\$ 35,000	\$ 86,456	\$ 121,456
Books & Reference Materials	\$ 11,400	\$ -	\$ 11,400	\$ -	\$ 254	\$ 254
General Supplies	\$ 50,450	\$ -	\$ 50,450	\$ 54,250	\$ 24,404	\$ 78,654
Automobile Supplies	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Office Supplies	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Periodicals & Magazines	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Software	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Printer Toner	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Classroom Materials	\$ 201,319	\$ 65,932	\$ 267,251	\$ 155,493	\$ 52,746	\$ 208,239
Technology Supplies	\$ 32,000	\$ 10,000	\$ 42,000	\$ 30,000	\$ 10,000	\$ 40,000
Facilities Repair Supplies	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Free & Reduced Lunch Program	\$ 40,000	\$ -	\$ 40,000	\$ 90,000	\$ -	\$ 90,000
Non-Capitalized Equipment/Furniture	\$ 10,000	\$ 14,000	\$ 24,000	\$ 5,000	\$ 17,944	\$ 22,944
Non-Capitalized Lease Purchase	\$ 72,355	\$ -	\$ 72,355	\$ 64,357	\$ -	\$ 64,357
Non-Capitalized Computers/Printers	\$ 22,500	\$ -	\$ 22,500	\$ 22,500	\$ -	\$ 22,500
<b>Total Materials &amp; Supplies</b>	<b>\$ 515,524</b>	<b>\$ 218,388</b>	<b>\$ 733,912</b>	<b>\$ 497,100</b>	<b>\$ 233,804</b>	<b>\$ 730,904</b>



2020-21 Adopted Budget

	FY 2019-2020 2nd Interim Budget			FY 2020-21 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Services, Contracts & Other Operating Expenses:						
Meetings	\$ 10,000	\$ -	\$ 10,000	\$ 8,000	\$ -	\$ 8,000
Mileage	\$ 800	\$ 80,000	\$ 80,800	\$ 800	\$ 92,923	\$ 93,723
Staff Development	\$ 43,544	\$ 68,356	\$ 111,900	\$ 11,339	\$ 67,040	\$ 78,379
Dues and Memberships	\$ 18,491	\$ -	\$ 18,491	\$ 19,410	\$ -	\$ 19,410
Insurance Deductible	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Property & Liability Insurance	\$ 122,026	\$ -	\$ 122,026	\$ 137,057	\$ -	\$ 137,057
Electricity	\$ 11,025	\$ -	\$ 11,025	\$ 11,246	\$ -	\$ 11,246
Natural Gas	\$ 16,538	\$ -	\$ 16,538	\$ 16,869	\$ -	\$ 16,869
Waste Disposal	\$ 27,563	\$ -	\$ 27,563	\$ 28,114	\$ -	\$ 28,114
Water	\$ 83,635	\$ -	\$ 83,635	\$ 85,308	\$ -	\$ 85,308
Sewer	\$ 21,499	\$ -	\$ 21,499	\$ 21,929	\$ -	\$ 21,929
Equipment Rentals and Leases	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Building Repair	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ 14,000
Grounds Repair	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Equipment Repair	\$ 2,500	\$ 5,000	\$ 7,500	\$ 2,500	\$ 5,000	\$ 7,500
Automobile Repair	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Equipment/Maintenance Contracts/Prop 39	\$ -	\$ 49,730	\$ 49,730	\$ -	\$ 49,730	\$ 49,730
Copy Machines Lease/Purchases	\$ 53,000	\$ -	\$ 53,000	\$ 53,000	\$ -	\$ 53,000
Advertising	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Audit Fees	\$ 19,300	\$ -	\$ 19,300	\$ 20,250	\$ -	\$ 20,250
Election Fees	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Field Trips	\$ 67,500	\$ -	\$ 67,500	\$ 10,000	\$ -	\$ 10,000
Fingerprinting	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
Landscaping Contract	\$ 17,280	\$ -	\$ 17,280	\$ 17,280	\$ -	\$ 17,280
Legal Service	\$ 80,000	\$ 10,750	\$ 90,750	\$ 80,000	\$ 10,750	\$ 90,750
Non-Public School Tuitions	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ 160,000	\$ 160,000
Non-Public Special Education Agencies	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 100,000	\$ 100,000
Other Consultants	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Other Fees	\$ 29,462	\$ 30,000	\$ 59,462	\$ 29,462	\$ 30,000	\$ 59,462
Other Contracted Services	\$ 150,804	\$ 54,804	\$ 205,608	\$ 93,747	\$ 61,704	\$ 155,451
Printing Services	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Health Inspections	\$ 1,239	\$ -	\$ 1,239	\$ 1,301	\$ -	\$ 1,301
TB Testing	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Internet Connection Fees	\$ 2,164	\$ -	\$ 2,164	\$ 2,270	\$ -	\$ 2,270
Postage	\$ 7,350	\$ -	\$ 7,350	\$ 7,718	\$ -	\$ 7,718
Telephone/VoIP	\$ 17,365	\$ -	\$ 17,365	\$ 18,234	\$ -	\$ 18,234
<b>Total Contracts and Services</b>	<b>\$ 824,687</b>	<b>\$ 594,140</b>	<b>\$ 1,418,827</b>	<b>\$ 707,434</b>	<b>\$ 632,647</b>	<b>\$ 1,340,082</b>

2020-21 Adopted Budget

	FY 2019-2020 2nd Interim Budget			FY 2020-21 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Capital Outlay:						
Kent Back 50/Bacich Playstructure						
<b>Total Capital Outlay</b>	\$ 456,500	\$ -	\$ 456,500	\$ 96,500	\$ -	\$ 96,500
Other Outgo:						
Lease Purchase - 750 College Avenue	\$ 139,836	\$ -	\$ 139,836	\$ 139,836	\$ -	\$ 139,836
MPTA for Transportation	\$ -	\$ 186,877	\$ 186,877	\$ -	\$ 211,935	\$ 211,935
MCOE NPS/LCI Funds Transfer	\$ 12,101	\$ -	\$ 12,101	\$ 12,923	\$ -	\$ 12,923
MCOE Special Ed. Funds Transfer	\$ 1,097	\$ -	\$ 1,097	\$ 22,819	\$ -	\$ 22,819
MCOE Special Ed. Excess Costs	\$ -	\$ 204,614	\$ 204,614	\$ -	\$ 248,146	\$ 248,146
<b>Total Other Outgo</b>	\$ 153,034	\$ 391,491	\$ 544,525	\$ 175,578	\$ 460,081	\$ 635,659
<b>TOTAL GENERAL FUND EXPENDITURES</b>	\$ 15,047,326	\$ 4,705,126	\$ 19,752,452	\$ 14,008,518	\$ 4,775,663	\$ 18,784,182
Excess (Deficiency) of Revenues Over Expenditures						\$ -
Before Other Financing Resources	\$ 2,096,982	\$ (2,866,609)	\$ (769,627)	\$ 2,865,570	\$ (2,843,970)	\$ 21,599
Interfund Transfers						
Transfer Expenditures to Fund 22 (Measure D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Fund 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions To/From						
Restricted/Unrestricted	\$ (2,780,280)	\$ 2,780,280	\$ -	\$ (2,843,970)	\$ 2,843,970	\$ -
Net Increase (Decrease) in Fund Balance	\$ (683,298)	\$ (86,329)	\$ (769,627)	\$ 21,599	\$ -	\$ 21,599
Beginning Fund Balance - July 1, 2019	\$ 1,751,348	\$ 265,089	\$ 2,016,437	\$ 1,246,810	\$ -	\$ 1,246,810
Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,751,348	\$ 265,089	\$ 2,016,437	\$ 1,246,810	\$ -	\$ 1,246,810
<b>ENDING FUND BALANCE</b>	\$ 1,068,050	\$ 178,760	\$ 1,246,810	\$ 1,268,409	\$ -	\$ 1,268,409
<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
Reserves:						
State Mandated 3% Reserve	\$ 592,574	\$ -	\$ 592,574	\$ 563,525	\$ -	\$ 563,525
District Designated 2% Reserve	\$ 395,049	\$ -	\$ 395,049	\$ 375,684	\$ -	\$ 375,684
Special Education Contingency	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Revolving Cash	\$ 700	\$ -	\$ 700	\$ 700	\$ -	\$ 700
Undesignated Reserve	\$ 158,487	\$ -	\$ 158,487	\$ 228,500	\$ -	\$ 228,500
<b>TOTAL ENDING FUND BALANCE</b>	\$ 1,246,810	\$ -	\$ 1,246,810	\$ 1,268,409	\$ -	\$ 1,268,409

Reserve

6.31%

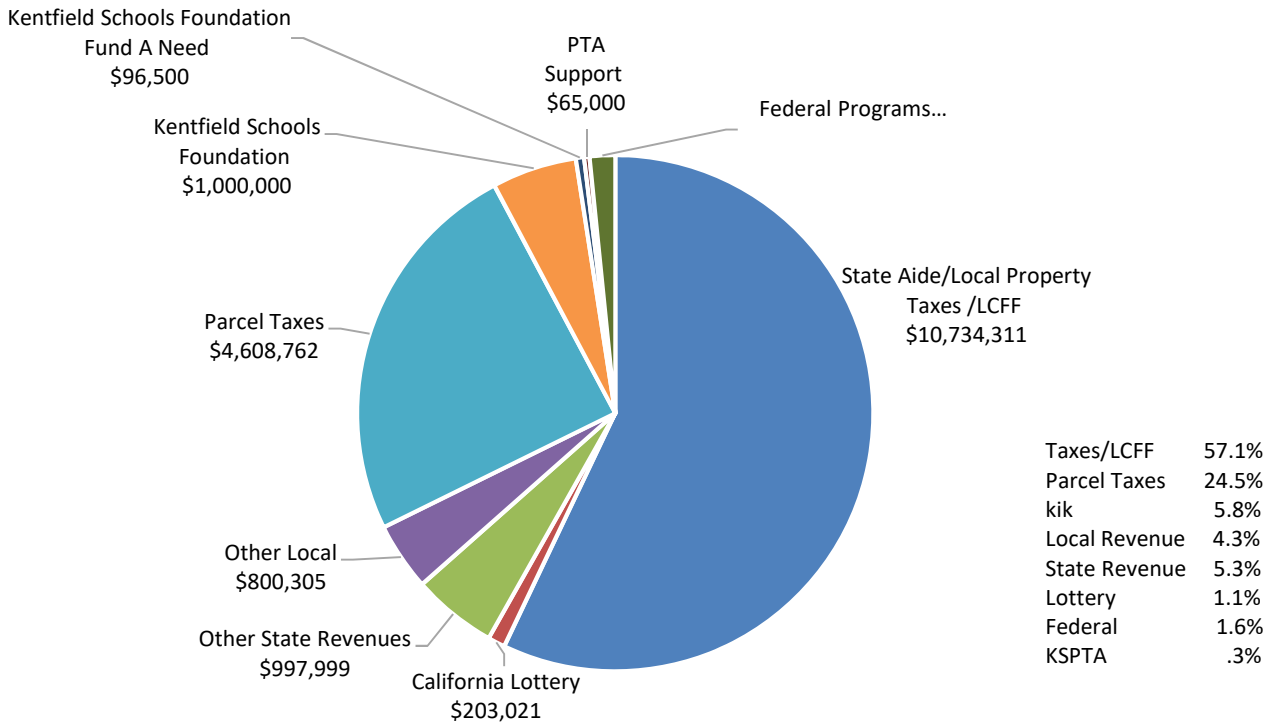
Reserve

6.75%

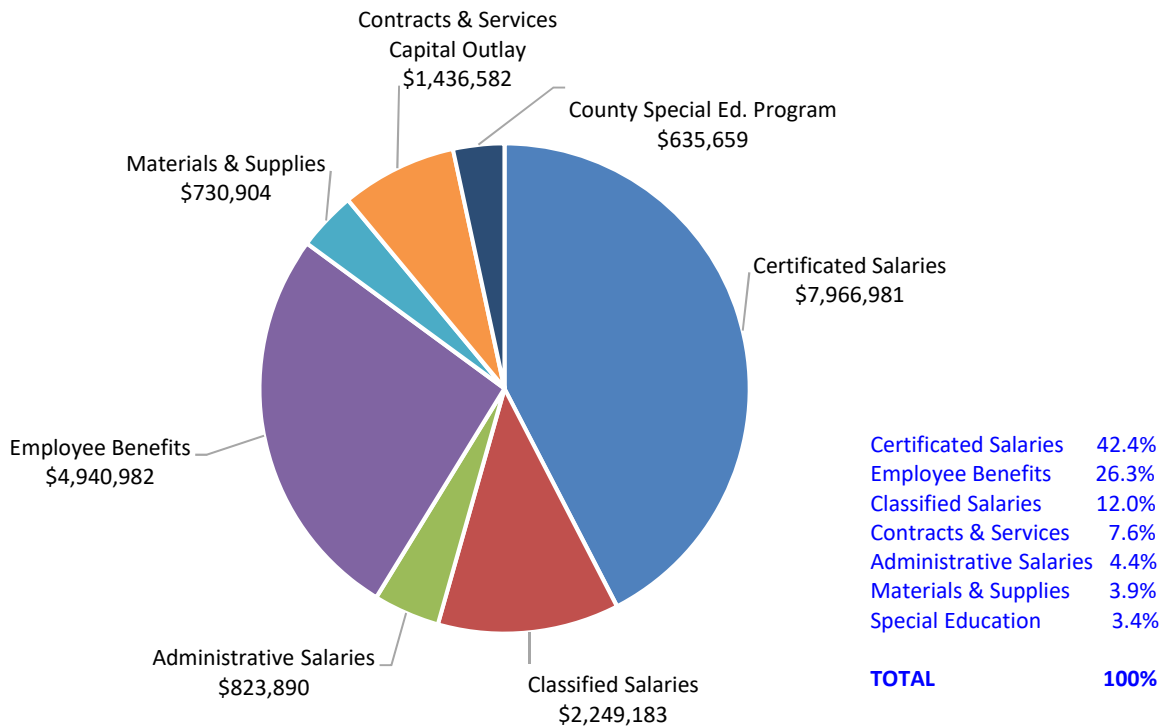
**KENTFIELD SCHOOL DISTRICT  
GENERAL FUND REVENUES & EXPENDITURES**

2020 - 2021 Adopted Budget

**REVENUES \$18,805,780**

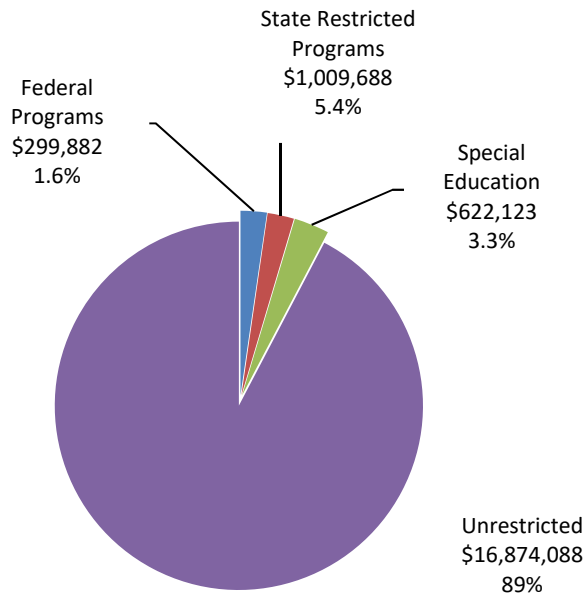


**EXPENDITURES \$18,784,181**



KENTFIELD SCHOOL DISTRICT  
GENERAL FUND RESTRICTED & UNRESTRICTED REVENUES  
2020- 2021 Adopted Budget

**Restricted and Unrestricted Revenues**



<b>Federal Programs:</b>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Title I - Basic	\$ -	\$ 26,173	
CARES ACT	\$ -	\$ 24,404	
Community Mental Health	\$ -	\$ 8,804	
Title II Part A - Teacher Training	\$ -	\$ 16,415	
Title IV, A - Student Academic Support	\$ -	\$ 10,000	
Title III - Immigrant	\$ -	\$ 2,770	
Title III - LEP	\$ -	\$ 10,104	
Federal IDEA Grant	<u>\$ -</u>	<u>\$ 201,212</u>	
	\$ -	\$ 299,882	\$ 299,882
<b>State Programs:</b>	<u>Flexible</u>	<u>Restricted</u>	<u>Total</u>
Mandate Block Grant	\$ 36,996	\$ -	
Low Performing Student Block Grant	\$ -	\$ 49,950	
State Lottery Instructional Materials	\$ 150,275	\$ 52,746	
Student Identifier Maintenance	\$ 286	\$ -	
CAASPP Testing Reporting	\$ 3,320	\$ -	
CELDT	\$ 455	\$ -	
Special Education Community Mental Health	\$ -	\$ 22,016	
CalSTRS On-Behalf Offset	\$ -	\$ 884,301	
Classified School Professional Development	<u>\$ -</u>	<u>\$ 675</u>	
	\$ 191,332	\$ 1,009,688	\$ 1,201,020
Special Education Funding		<u>\$ 622,123</u>	
		\$ 622,123	
<b>Total Restricted Revenue</b>		<b>\$ 1,931,693</b>	
<b>Total Unrestricted Revenue</b>		<b>\$ 16,874,088</b>	
<b>Total Revenues</b>		<b>\$ 18,805,781</b>	

**Budget Comparison**

Fiscal Year 2020 - 2021

<u>Revenues</u>	<b>2nd Interim Budget 2019-20</b>	<b>±/-</b>	<b>Adopted Budget 2020-21</b>	<b>Detail of Change</b>
Property Tax Revenues	\$ 9,546,166	\$ 407,213	\$ 9,953,379	Property Tax Projections DOF 4/30/2020 4.27% Growth Factor
Education Protection Account	\$ 235,602	\$ (6,322)	\$ 229,280	EPA/ADA Adjustment
State Principal Allocation	\$ 877,963	\$ (67,827)	\$ 810,136	Hold Harmless Categoricals
Basic Aid Fair Share Reduction	\$ (199,697)	\$ -	\$ (199,697)	Basic Aid Fair Share
In Lieu of Prop Taxes	\$ (46,440)	\$ (12,347)	\$ (58,787)	ADA adjustment Ross Valley Charter
Federal Revenue	\$ 252,971	\$ 46,911	\$ 299,882	Federal AB602, Mental Health
Other State Revenues	\$ 317,666	\$ (51,572)	\$ 266,094	Community Mental Health, Lottery
CalSTRS On-Behalf Offset	\$ 798,853	\$ 85,448	\$ 884,301	CalSTRS On-Behalf Offset + 11%
Low Performing Student Block Grant	\$ 49,401	\$ 549	\$ 49,950	Low Performing Student Block Grant
Classified School Employee PD	\$ 2,540	\$ (1,865)	\$ 675	NEW Classified School Employee PD
SPED Early Intervention Grant	\$ 72,080	\$ (72,080)	\$ -	NEW Early Intervention Preschool Grant (one-time)
Parcel Tax	\$ 4,474,526	\$ 134,236	\$ 4,608,762	Parcel Tax Final Report + 3% Escalator
Kentfield Schools Foundation	\$ 1,100,000	\$ (100,000)	\$ 1,000,000	Kik Annual Commitment
Kentfield Schools Foundation	\$ 360,000	\$ (360,000)	\$ -	Kik Back 50/Sun Shades
Kentfield Schools Foundation	\$ 96,500	\$ -	\$ 96,500	Kik Bacich Playstructure
Kentfield Schools Foundation	\$ 5,000	\$ (5,000)	\$ -	Author - W. Kamkwamba
Kentfield Schools Foundation	\$ 32,727	\$ (32,727)	\$ -	Schools Rule
Kentfield Schools PTA	\$ 86,050	\$ (21,050)	\$ 65,000	Kentfield Schools PTA
SELPA AB602	\$ 591,577	\$ (24,681)	\$ 566,896	County Special Education Programs
Other Local Revenues	\$ 329,340	\$ (95,931)	\$ 233,409	Leases & Rentals, Donations
<b>Total Revenues</b>	<b>\$ 18,982,825</b>	<b>\$ (177,044)</b>	<b>\$ 18,805,781</b>	
<u>Expenditures</u>				
Certificated Salaries	\$ 9,227,976	\$ (437,105)	\$ 8,790,871	2.5% Salary Adjustment + Staffing Changes/Leaves/Step & Column
Classified Salaries	\$ 2,393,191	\$ (144,008)	\$ 2,249,183	2.5% Salary Adjustment + Staffing Changes/Leaves/Step & Column
Employee Benefits	\$ 4,178,668	\$ (121,987)	\$ 4,056,681	H&W @ 4.08%/Statutory Benefits/CalSTRS & CalPERS
CalSTRS On-Behalf Offset	\$ 798,853	\$ 85,448	\$ 884,301	CalSTRS On-Behalf Offset + 11%
Materials & Supplies	\$ 561,406	\$ 18,042	\$ 579,448	Instructional Materials/Emergency Supplies/FRL/Possible Lease-Purchase laptops
Kentfield Schools PTA	\$ 86,050	\$ (21,050)	\$ 65,000	Kentfield Schools PTA
Lottery - Prior Year Restricted	\$ 86,456	\$ -	\$ 86,456	Math Adoption Textbooks/Curricula Materials
Contracts & Services	\$ 1,361,886	\$ (72,429)	\$ 1,289,457	Less Courageous Conversations, Superintendent Search, Youth Truth, Grove, Increase in P&L insurance, Increase Utilities Costs, Special Education NPA, Classified PD
Guest Author (kik)	\$ 5,000	\$ (5,000)	\$ -	Author - W. Kamkwamba
Low Performing Student Block Grant	\$ 49,401	\$ 549	\$ 49,950	Low Performing Student Block Grant
Classified School Employee PD	\$ 2,540	\$ (1,865)	\$ 675	Classified School Employee PD
Capital Outlay	\$ -	\$ -	\$ -	
Kentfield Schools Foundation	\$ 360,000	\$ (360,000)	\$ -	Kent Back 50/Sun Shades
Kentfield Schools Foundation	\$ 96,500	\$ -	\$ 96,500	Bacich Playstructure
Other Outgo	\$ 544,525	\$ 91,134	\$ 635,659	MPTA & Excess Costs
<b>Total Expenditures</b>	<b>\$ 19,752,452</b>	<b>\$ (968,270)</b>	<b>\$ 18,784,182</b>	
Increase/Decrease in				
Fund Balance	\$ (769,627)	\$ 791,225	\$ 21,599	
Transfer from Fund 17	\$ -	\$ -	\$ -	
Net Increase/Decrease	\$ (769,627)	\$ 791,225	\$ 21,599	
Beginning Fund Balance				
<b>Total Beginning Fund Balance</b>	<b>\$ 2,016,437</b>	<b>\$ (769,627)</b>	<b>\$ 1,246,810</b>	2019-20 2nd Interim Ending Fund Balance
Audit Adjustments	\$ -	\$ -	\$ -	
<b>Beginning Balance Adjusted</b>	<b>\$ 2,016,437</b>	<b>\$ (769,627)</b>	<b>\$ 1,246,810</b>	
<b>Ending Fund Balance:</b>	<b>\$ 1,246,810</b>	<b>\$ 21,599</b>	<b>\$ 1,268,409</b>	
<u>Components of Ending Fund Balance:</u>				
Designated Reserves				
State Mandated Reserve (3%)	\$ 592,574	\$ (29,049)	\$ 563,525	
District Designated Reserve (2%)	\$ 395,049	\$ (19,365)	\$ 375,684	
Special Education Reserve	\$ 100,000	\$ -	\$ 100,000	
Revolving Cash	\$ 700	\$ -	\$ 700	
Total Appropriated Reserves	\$ 1,088,323	\$ (48,414)	\$ 1,039,909	
<b>Undesignated Contingency</b>	<b>\$ 158,487</b>	<b>\$ 70,013</b>	<b>\$ 228,500</b>	
Total Ending Fund Balance	\$ 1,246,810	\$ 21,599	\$ 1,268,409	
<b>% Reserve Level</b>	<b>6.31%</b>		<b>6.75%</b>	

KENTFIELD SCHOOL DISTRICT GENERAL FUND  
MULTI-YEAR PROJECTION

Object Codes	2020-2021 Adopted Budget - with 2.5%			2021 - 2022 Projection			2022 - 2023 Projection			
	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	
<b>A. REVENUES</b>										
Excess Tax/LCFF	8010-8099	10,734,311	10,734,311	-	10,977,066	10,977,066	-	11,225,890	11,225,890	-
Federal Revenues	8100-8299	299,882	-	299,882	262,555	-	262,555	262,555	-	262,555
Other State Revenues	8300-8599	1,201,020	191,332	1,009,688	1,219,987	210,117	1,009,871	1,266,413	210,117	1,056,297
Other Local Revenues	8600-8799	6,570,567	5,948,444	622,123	6,613,573	5,991,450	622,123	6,757,262	6,135,139	622,123
<b>Total Revenues</b>		<b>18,805,781</b>	<b>16,874,088</b>	<b>1,931,693</b>	<b>19,073,181</b>	<b>17,178,633</b>	<b>1,894,549</b>	<b>19,512,120</b>	<b>17,571,146</b>	<b>1,940,975</b>
<b>B. EXPENDITURES</b>										
Certificated Salaries	1000-1999	8,790,871	7,637,268	1,153,603	8,930,385	7,760,537	1,169,848	9,064,019	7,877,683	1,186,336
Classified Salaries	2000-2999	2,249,183	1,529,593	719,590	2,286,760	1,556,079	730,681	2,323,484	1,581,532	741,952
H & W Benefits	3000-3999	4,940,982	3,365,044	1,575,938	5,155,972	3,518,784	1,637,188	5,574,131	3,844,250	1,729,881
Materials & Supplies	4000-4999	730,904	497,100	233,804	688,024	514,101	173,923	674,219	555,473	118,746
Contracts & Services	5000-5999	1,340,081	707,434	632,647	1,272,202	782,203	489,999	1,282,362	790,623	491,739
Capital Outlay	6000-6999	96,500	96,500	-	-	-	-	-	-	-
Other Outgo	7000-7499	635,659	175,578	460,081	656,812	175,578	481,234	691,908	175,578	516,330
<b>Total Expenditures</b>		<b>18,784,181</b>	<b>14,008,518</b>	<b>4,775,663</b>	<b>18,990,155</b>	<b>14,307,282</b>	<b>4,682,873</b>	<b>19,610,122</b>	<b>14,825,138</b>	<b>4,784,984</b>
<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other</b>										
Financing Resources		21,600	2,865,570	(2,843,970)	83,026	2,871,350	(2,788,324)	(98,002)	2,746,007	(2,844,009)
<b>D. Other Financing Sources/Uses</b>										
Interfund Transfer to Fund 22		-	-	-	-	-	-	-	-	-
Interfund Transfer from Fund 17		-	-	-	-	-	-	-	-	-
Contributions		-	(2,843,970)	2,843,970	-	(2,788,324)	2,788,324	-	(2,844,009)	2,844,009
<b>Total Other Financing Sources/Uses</b>		<b>-</b>	<b>(2,843,970)</b>	<b>2,843,970</b>	<b>-</b>	<b>(2,788,324)</b>	<b>2,788,324</b>	<b>-</b>	<b>(2,844,009)</b>	<b>2,844,009</b>
<b>E. Net Increase (Decrease) in Fund Balance</b>										
Balance		21,600	21,600	-	83,026	83,026	-	(98,003)	(98,003)	-
<b>F. Fund Balance</b>										
Beginning Fund Balance - July 1, 2019		1,246,810	1,246,810	-	1,268,409	1,268,409	-	1,351,435	1,351,435	-
Audit Adjustment		-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance		1,246,810	1,246,810	-	1,268,409	1,268,409	-	1,351,435	1,351,435	-
Ending Fund Balance		1,268,409	1,268,409	-	1,351,435	1,351,435	-	1,253,433	1,253,433	-
<b>G. Reserves</b>										
3% State Mandated Reserve		563,525	563,525	-	569,705	569,705	-	588,304	588,304	-
2% District Designated Reserve		375,684	375,684	-	379,803	379,803	-	392,202	392,202	-
Special Education Reserve		100,000	100,000	-	100,000	100,000	-	100,000	100,000	-
Revolving Cash		700	700	-	700	700	-	700	700	-
Undesignated Reserve		228,500	228,500	-	301,227	301,227	-	172,227	172,227	-
<b>Total Reserves</b>		<b>1,268,409</b>	<b>1,268,409</b>	<b>-</b>	<b>1,351,435</b>	<b>1,351,435</b>	<b>-</b>	<b>1,253,433</b>	<b>1,253,433</b>	<b>-</b>

% Reserve Level

6.75%

7.12%

6.39%

**KENTFIELD SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS**

FUND 01	Adopted Budget	Projected	Projected
	2020/21	2021/22	2022/23
<b>REVENUES</b>			
Statewide Statutory COLA (May Revise)	0.00%	0.00%	0.00%
LCFF Gap Closure Funding	100%	100%	100%
Enrollment [Completed Registrations as of 6/04/2020]	1,124	1,099	1,063
District ADA (96%)	1,079.04	1,055.04	1,020.48
Secured Property Taxes % Growth	4.00%	2.50%	2.50%
Funding Status	BASIC AID	BASIC AID	BASIC AID
Federal Revenue Funding	299,882	262,555	262,555
Parcel Tax % Increase	3%	3%	3%
Kentfield Schools Foundation Annual Commitment	1,000,000	1,000,000	1,000,000
KSF Fund-A-Need Bacich Playstructure	96,500	-	-
	-	-	-
<b>EXPENDITURES</b>			
Certificated Salary Adjustment	2.50%	0.00%	0.00%
CalSTRS Employer Rates - Proposed	16.50%	16.02%	18.40%
Certificated Step/Column Adjustment	1.50%	1.50%	1.50%
Certificated Full-Time Equivalents (FTE)	82.73	82.73	82.73
Classified Salary Adjustment	2.50%	0.00%	0.00%
CalPERS Employer Rates - Proposed	20.70%	22.84%	25.80%
Classified Step/Column Adjustment	1.50%	1.50%	1.50%
Classified Full-Time Equivalents (FTE)	36.10	36.10	36.10
District Dental Benefits Cap Increase	0%	0.0%	0.0%
District Vision Benefits Cap Increase	2.5%	0.0%	0.0%
District Medical Benefits Cap Increase	4.08%	10.0%	10.0%

**FUND 14 - DEFERRED MAINTENANCE**

Deferred Maintenance Fund is used exclusively for deferred maintenance projects. Deferred maintenance flexibility in effect and combined with the General Fund financials.

**FUND 22 - MEASURE D**

November 4, 2014 passed a \$30,000,000 Measure D General Obligation Bond. Fund opened January 2015 for master plan/construction modernization projects. Kent classroom modernization, addition of a music classroom, and relocation of the administration building began summer of 2017. Bacich classroom modernization, replacement of 6 classrooms, and relocation of administration. Additional modernization projects include Kent exterior painting, security upgrades including new locks and cameras, paving and striping blacktop behind gym. Bacich exterior painting and roof repairs, security upgrades including new locks and security cameras.

**FUND 26 - DEVELOPER FEE**

Developer Fees Fund revenues are derived from fees paid by homeowners of the District who increase the square footage of living space by 500 sq.ft or more. Shared fee structure with TUHSD at the rate of \$3.48 per sq. ft. effective of November 1, 2016. Funds are used for facility improvements.

**FUND 27 - GYM**

Gym Fund established for ongoing maintenance of the Kent Middle School Gym.

**FUND 40 - CAPITAL OUTLAY**

Capital Outlay Fund - Grant Grover legal settlement proceeds to be used for capital improvements at Bacich Elementary School and Kent Middle School.

KENTFIELD SCHOOL DISTRICT  
 Class Size/Enrollment  
 2020-2021 Preliminary Budget  
 Enrollment Projections

<b>KINDERGARTEN</b>	
Total Sections	3.00
Registrations as of 06/04/2020	95.00
Average Class Size	31.67

<b>SPECIAL DAY CLASS K-3</b>	
Total Sections	1.00
Enrollment	8.00
Average Class Size	8.00

<b>FIRST GRADE</b>	
Total Sections	5.00
Enrollment	110.00
Average Class Size	22.00

<b>SECOND GRADE</b>	
Total Sections	5.00
Enrollment	117.00
Average Class Size	23.40

<b>THIRD GRADE</b>	
Total Sections	6.00
Enrollment	138.00
Average Class Size	23.00

<b>FOURTH GRADE</b>	
Total Sections	5.00
Enrollment	123.00
Average Class Size	24.60

<b>FIFTH GRADE</b>	
Total Sections	5.00
Enrollment	124.00
Average Class Size	24.80

<b>SIXTH GRADE</b>	
Total Sections	4.80
Enrollment	133.00
Average Class Size	27.71

<b>SEVENTH GRADE</b>	
Total Sections	5.40
Enrollment	138.00
Average Class Size	25.56

<b>EIGHTH GRADE</b>	
Total Sections	6.00
Enrollment	138.00
Average Class Size	23.00



<b>BACICH TOTALS</b>	
Total Sections	25.00
Enrollment	591.00
Average Class Size	23.64

<b>KENT TOTALS</b>	
Total Academic Sections	21.20
Enrollment	533.00
Average Class Size	25.14

<b>TOTAL ENROLLMENT</b>	
Bacich Grades K - 4	591.00
Kent Grades 5 - 8	533.00
	<b>1,124.00</b>

<b>Enrollment</b>	<b># of</b>	<b>Average</b>
<b><u>K - 3</u></b>	<b><u>Teachers</u></b>	<b><u>Class Size</u></b>
460	19	24.21