

KENTFIELD SCHOOL DISTRICT  
2018-19 2nd Interim Budget ~ General Fund

**NARRATIVE**

*July 1, 2018 – January 31, 2019*

**2018-19 TOTAL REVENUES 18,608,461\***

**\*Plus Interfund Transfer \$609,799 (interest + \$1,822)**

LCFF, Local Property Taxes, Education Protection Account (EPA) – Increase \$66,689 \$10,086,125

- Local Property Taxes – Marin County Department of Finance 1/28/2019 + \$23,294
- Prior Year Supplemental Taxes + \$43,395
- January 31, 2019 enrollment

Bacich	643
Kent	<u>585</u>
	1,228

Federal Revenues - Increase \$16,047 \$234,861

- Title I, Part A (Basic) + 498
- Federal IDEA + \$5,556
- Federal Mental Health - \$44
- Title II, Part A (Teacher Professional Development) – \$47
- Title IV, Part A – Student Support & Academic Achievement + \$10,000
- Title III, Immigrant + \$84

Other State Revenues - Increase \$24,625 \$1,336,054

- State Unrestricted Lottery + 7,972
- State Restricted Lottery (Instructional Materials) + \$6,796
- State Community Mental Health + 3,643
- Classified School Employee Professional Development + \$6,214

Local Revenues - Increase \$615 \$6,951,421

- Prior Year AB602 Special Education (SELPA) local + \$615

**2018-19 TOTAL EXPENDITURES \$19,244,348**

Certificated Salaries – (0.00 FTE) - Decrease \$39,112

\$9,069,222

Bacich Certificated	45.08 FTE
Kent Certificated	44.85 FTE
District Office	<u>1.50 FTE</u>
<b>Total</b>	<b>91.43 FTE</b>

<u>School</u>	<u>Position</u>	<u>FTE</u>	2018-19	<u>Change</u>	2018-19	<u>Detail</u>
			<u>1st Interim</u>		<u>2nd Interim</u>	
Kent	6th Grade Core	-	54,324	(1,029)	53,295	First Date of Employment 1/7/2018
Kent	Masters Stipend	-	-	1,091	1,091	Master Stipend
Kent	PE Teacher	-	46,563	(11,255)	35,308	First Date of Employment 1/7/2018
Kent	Masters Stipend	-	2,000	(1,091)	909	Retired 12/21/2018
Kent	Resource Specialist	-0.20	21,984	(11,991)	9,993	Resigned 12/21/2018
Kent	Masters Stipend	-	2,000	(1,091)	909	Resigned 12/21/2018
Kent	Resource Specialist	0.20	-	8,637	8,637	Additional .20 FTE 1/7/2019
Kent	Science	-	76,136	(21,148)	54,988	Maternity Leave
Kent	PE	-	92,286	(32,571)	59,715	Leave of Absence
Bacich	Resource	-	75,766	(13,854)	61,912	Maternity Leave
Bacich	Music	-	80,751	(15,704)	65,047	Extended Sick Leave
Bacich	Long Term Substitutes	-	40,000	31,383	71,383	Bacich
Kent	Long Term Substitutes	-	40,000	29,511	69,511	Kent
			295,293	(39,112)	224,845	

Classified Salaries – (+ .81 FTE) - Increase \$20,309

\$2,284,350

Bacich Classified	18.01 FTE
Kent Classified	15.13 FTE
District Office	<u>5.00 FTE</u>
<b>Total</b>	<b>38.14 FTE</b>

<u>School</u>	<u>Position</u>	<u>FTE</u>	2018-19	<u>Change</u>	2018-19	<u>Detail</u>
			<u>1st Interim</u>		<u>2nd Interim</u>	
Bacich	1:1 Paraprofessional	0.81	-	13,683	13,683	New 1:1
Bacich	Classroom Para	-	7,999	(1,930)	6,069	First Date of Employment 12/10/2018
Bacich	Supplemental Hours	-	4,000	2,000	6,000	Additional Hours - Paraprofessional
Kent	Supplemental Hours	-	2,500	2,500	5,000.00	Additional Hours - Paraprofessional
Kent	Data Coordinator	-	15,430	4,499	19,929	Additional Hours
Kent	Resource Aide	-	7,929	(443)	7,486	Long Term Sub - Final Compensation
			37,858	20,309	58,167	

Health & Welfare Benefits & Payroll Statutory Benefits – Decrease \$580 \$4,681,177

- Health & Welfare & Statutory Benefits (various) – \$580

Materials & Supplies – Increase \$24,296 \$671,321

- State Restricted Lottery (Instructional Materials) + \$6,796
- Title IV, Part A – Student Support & Academic Achievement + \$10,000
- Non-Capitalized District Computers/Printers + \$7,500

Contracts & Supplies – Increase \$158,938 \$1,634,934

- Federal Mental Health – \$44
- Title II, Part A (Teacher Professional Development) – \$47
- Classified School Employee Professional Development + \$6,214
- Stephen Roatch Accountancy Corporation + \$150
- Special Education Settlement Agreements + \$145,000
- Proposition 39 Energy Efficiency (Kent Multi-Purpose Room Lighting) + \$7,665

Capital Outlay – No Change \$373,770

Other Outgo and Other Financing Sources/Uses – Decrease \$66,668 \$529,574

- Marin Pupil Transportation Association (JPA) – \$21,519
- Special Education Excess Costs (SELPA) – \$90,749
- Mortgage lease purchase payments (750 College Avenue) + \$46,600

## **COMPONENTS OF ENDING FUND BALANCE**

### **RESERVE 8.29%**

- 3% State Mandated Reserve \$577,330
- 2% District Designated Reserve Board \$384,887
- Special Education Reserve \$100,000
- Revolving Cash 700
- Undesignated Reserve \$532,075

**\$1,594,992**