Kent ISD
We Lead Learning

April 13, 2015

TO: Kevin Konarska, Superintendent

FROM: Mike Hagerty

RE: Amendments to the 2014-15 General Education Operating Budget

Attached please find suggested amendments to the 2014-15 General Education Operating Budget. Below I have summarized and highlighted the main changes proposed.

REVENUE

Increase estimated revenue by (net) +$10,557,594.

a. Adjust Earnings on Investments (151) by -$16,000.
b. Adjust Private Contributions (192) by -$87,068.
c. Adjust Miscellaneous Local Revenue (199) by -$3,602.
d. Adjust Restricted Revenue (212) by -$460,792.
e. Adjust Unrestricted State (311) by +$171,280.
f. Adjust Restricted State (312) by +$9,849,338.
g. Adjust Restricted Received From State Through ISD/Other School (317) by +$20,267.
h. Adjust State Payment in Lieu of Tax (321) by -$718.
i. Adjust Restricted-Received from Federal (413) by -$94,093.
j. Adjust Restricted – Received from Federal (414) by +$588,624.
k. Adjust Other Revenue – Federal Source (419) by +$586,678.
l. Adjust Compensation for Services (518) by -$124,030.
m. Adjust General Fund Transfers (611) by +$30,031.
n. Adjust Fund Modifications (622) by +$97,679.

EXPENSES

Increase estimated expenditures by (net) +$10,963,616.

a. Adjust High School (113) by +$11,755.
b. Adjust Pre-School (118) by +$1,471,942.
c. Adjust Compensatory Education (125) by -$125.
d. Adjust Vocational Education by +$9,000.
e. Adjust Truancy/Absenteeism Services (211) by -$82,803.
f. Adjust Guidance Services (212) by +$84,047.
g. Adjust Social Work Services (216) by -$94,650.
h. Adjust Other Pupil Support Services (219) by +$1,850.
i. Adjust Improvement of Instruction (221) by +$812,714.
j. Adjust Technology Assisted Instruction (225) by -$1,900.
k. Adjust Supervision/Direction of Instruct (226) by +$535,494.
l. Adjust Other Instructional Staff Service (229) by -$52,771.
m. Adjust Board of Education (231) by +$8,260.
n. Adjust Executive Administration (232) by +$3,200.
o. Adjust Office of the Principal (241) by +$16,875.
p. Adjust Fiscal Services (252) by +$7,210.
q. Adjust Internal Services (257) by +$3,300.
r. Adjust Operating Buildings Services (261) by +$394,013.
s. Adjust Pupil Transportation Services (271) by -$101.
t. Adjust Plan Research Develop & Eval (281) by -$1,360.
u. Adjust Staff/Personnel Services (283) by +$93,787.
v. Adjust Support Services Technology (284) by +$170,265.
w. Adjust Pupil Accounting (285) by -$16,607.
x. Adjust Other Central Services (289) by -$3,528.
y. Adjust Food Services (297) by +$112,498.
z. Adjust Other Support Services (299) by +$3,841.
aa. Adjust community Activities (331) by +$12,306.
bb. Adjust Payments to Other Schools (411) by +$1,948,465.
cc. Adjust Payments to Not For Profit Entities (445) by +$5,064,223.
dd. Adjust Fund Modifications (611) by +$30,031.
ee. Adjust Fund Modifications (627) by +$272,385.
ff. Adjust Transfer to Coop-NTH (628) by +$150,000.

RECOMMENDATION: At the Board meeting to be held on Monday, April 20, 2015, request that the Kent ISD Board authorize the proposed amendments to the 2014-15 General Education Budget.

MH/kd

Attachment

Three Year Trend Analysis
GENERAL FUND

Year ending:	2014 Actual	2015 Original	2015 Oct Amend	2015 Mar Amend	% chg
Revenue:					
Local sources	4,258,603	3,603,236	3,396,051	3,289,381	-3.14%
State sources	14,694,924	16,121,303	16,368,649	25,948,024	58.52%
Federal sources	1,105,812	940,547	1,615,275	2,696,484	66.94%
Interdistrict	1,081,410	765,314	765,314	641,284	-16.21%
Total revenues	21,140,749	21,430,400	22,145,289	32,575,173	47.10%
Expenditures:					
Instruction:					
Basic programs	4,282,723	4,145,881	4,145,881	5,629,577	35.79%
Adult continuing ed	-	-	-	-	0.00%
Student instruc & added needs	12,882	500	500	9,375	1775.00%
Supporting services:					
Pupil services	2,826,990	1,930,418	2,069,967	1,978,411	-4.42%
Instructional staff	4,667,391	4,954,909	4,964,907	6,258,444	26.05%
General administration	724,572	730,450	730,600	742,060	1.57%
School administration	-	-	-	16,875	0.00%
Business services	1,099,500	1,122,351	1,103,204	1,113,714	0.95%
Operation and maintenance	469,192	565,529	573,440	967,453	68.71%
Transportation services	63,537	67,205	67,205	67,104	-0.15%
Central services	3,313,619	3,535,018	3,950,817	4,193,374	6.14%
Other services	97,653	151,600	151,600	267,939	76.74%
Community services	-	-	-	12,306	100.00%
Interdistrict transactions	5,344,753	6,250,576	6,431,076	13,443,764	109.04%
Capital outlay	105,332	99,300	99,300	99,300	0.00%
Total expenditures	23,008,144	23,553,737	24,288,497	34,799,696	43.28%
Revenue over (under) expenditures	(1,867,395)	(2,123,337)	(2,143,208)	(2,224,523)	3.79%
Other financing sources (uses)	-	-	-		
Transfer in	3,157,320	2,739,241	2,771,778	2,899,488	4.61%
Transfer out	(1,013,536)	(867,928)	(750,465)	(1,202,881)	60.28%
Total other financing uses	2,143,784	1,871,313	2,021,313	1,696,607	-16.06%
Net change in fund balances	**276,389**	**(252,024)**	**(121,895)**	**(527,916)**	333.09%
Ending Year Fund Balance	4,170,799	3,918,775	4,048,904	3,642,883	

RESOLUTION FOR ADOPTION BY THE SCHOOL BOARD OF KENT INTERMEDIATE SCHOOL DISTRICT

AMENDMENT TO GENERAL EDUCATION APPROPRIATION

RESOLVED, That the General Education appropriation for Kent Intermediate School District for the fiscal year 2014-15 is amended as follows:

	2012-13 Actuals	2013-14 Actual Budget	2014-15 Budget	Change	2014-15 Amended Budget
REVENUE					
111 PROPERTY TAX LEVY	1,802,835	1,803,399	1,825,555	0	1,825,555
114 TIFA	3,921	18,353	2,500	0	2,500
119 PENALTY/INTEREST	254	5,556	6,000	0	6,000
128 REVENUE IN LIEU TAXES	16,467	18,348	26,000	0	26,000
131 TUITION	54,353	58,575	61,450	0	61,450
151 EARNINGS ON INVESTMENTS	1,978	29,116	26,000	-16,000	10,000
191 RENTALS	0	0	2,500	0	2,500
192 PRIVATE CONTRIBUTIONS	795,021	647,130	515,599	-87,068	428,531
195 REVENUE FROM SVCS PROVIDED	75	4,200	0	0	0
198 LOCAL REVENUE	268,763	84,330	0	0	0
199 MISCELLAENOUS LOCAL REV	849,501	745,879	930,447	-3,602	926,845
212 RESTRICTED REVENUE	789,816	843,717	808,282	-460,792	347,490
311 UNRESTRICTED STATE	2,397,308	2,687,707	2,971,794	171,280	3,143,074
312 RESTRICTED STATE	7,444,982	11,991,049	12,566,795	9,849,338	22,416,133
317 RES RCD FR ST THR ISD/OT	0	0	0	20,267	20,267
318 UNRES RCD FR ST THR ISD/OTHER SCHL	0	0	5,579	0	5,579
321 STATE PAYMENT IN LIEU OF TAX	16,301	16,170	16,199	-718	15,481
413 RESTRICTED-RCVD FROM FED	461,790	329,651	650,429	-94,093	556,336
414 RESTRICTED-RCVD FROM FED	580,695	710,514	964,846	588,624	1,553,470
415 RESTRICTED-RCVD FROM FED	0	0	0	0	0
417 RESTRICTED-RCVD FROM SCHL	0	0	0	0	0
419 OTHER REVENUE-FEDERAL SOURCE	0	65,647	0	586,678	586,678
512 TRANSPORT PMNTS FR OTHER PUB SCHL	0	0	0	0	0
518 COMPENSATION FOR SERVICES	648,273	654,111	750,314	-124,030	626,284
519 OTH DISTR RCVD FROM OTH PUB SCHLS	454,597	427,298	0	0	0
552 REFUND OF PRIOR EXPENSE	2,930	0	10,000	0	10,000
593 PROCEEDS FROM SALE-CAP ASSETS	0	0	5,000	0	5,000
611 GENERAL FUND TRANSFERS	9,871	26,969	49,778	30,031	79,809

	2012-13 Actuals	2013-14 Actual Budget	2014-15 Budget	Change	2014-15 Amended Budget
622 FUND MODIFICATIONS	1,146,581	1,149,190	1,047,000	97,679	1,144,679
626 FUND MODIFICATIONS	1,611,849	1,981,161	1,675,000	0	1,675,000
TOTAL REVENUE	19,358,161	24,298,070	24,917,067	10,557,594	35,474,661
EXPENSES					
111 ELEMENTARY	0	0	0	0	0
113 HIGH SCHOOL	56,834	92,085	55,180	11,755	66,935
118 PRE-SCHOOL	2,664,709	4,190,097	4,090,701	1,471,942	5,562,643
122 SPECIAL EDUCATION	0	0	0	0	0
125 COMPENSATORY EDUCATION	1,173	12,882	500	-125	375
127 VOCATIONAL EDUCATION	0	0	0	9,000	9,000
211 TRUANCY/ABSENTEEISM SERVICES	162,032	161,745	177,522	-82,803	94,719
212 GUIDANCE SERVICES	2,429,014	2,316,996	1,241,493	84,047	1,325,540
213 HEALTH SERVICES	129,887	41,352	0	0	0
214 PSYCHOLOGICAL SERVICES	35,704	739	0	0	0
216 SOCIAL WORK SERVICES	182,529	107,939	268,578	-94,650	173,928
218 TEACHER CONSULTANT	49,163	50,697	52,422	0	52,422
219 OTHER PUPIL SUPPORT SERVICES	128,412	147,523	329,952	1,850	331,802
221 IMPROVEMENT OF INSTRUCTION	3,212,384	2,668,457	2,992,498	812,714	3,805,212
222 EDUCATIONAL MEDIA SERVICES	301,447	264,722	92,850	0	92,850
225 TECHNOLOGY ASSISTED INSTRUCTION	174,358	178,631	204,410	-1,900	202,510
226 SUPERVISION/DIRECTION OF INSTRUCT	1,088,294	1,477,603	1,527,263	535,494	2,062,757
229 OTHER INSTRUCTIONAL STAFF SERVICE	48,664	77,978	147,886	-52,771	95,115
231 BOARD OF EDUCATION	42,837	37,403	24,780	8,260	33,040
232 EXECUTIVE ADMINISTRATION	577,823	687,169	705,820	3,200	709,020
241 OFFICE OF THE PRINCIPAL	0	0	0	16,875	16,875
252 FISCAL SERVICES	963,561	959,031	958,865	7,210	966,075
257 INTERNAL SERVICES	168,161	114,560	102,896	3,300	106,196
259 OTHER BUSINESS SERVICES	26,520	25,909	41,443	0	41,443
261 OPERATING BUILDINGS SERVICES	497,208	461,713	569,940	394,013	963,953
266 SECURITY SERVICES	1,872	7,479	3,500	0	3,500
271 PUPIL TRANSPORTATION SERVICES	106,558	63,538	67,205	-101	67,104

General Education

	2012-13 Actuals	2013-14 Actual Budget	2014-15 Budget	Change	2014-15 Amended Budget
281 PLAN RESEARCH DEVELOP & EVAL	250,721	236,913	384,533	-1,360	383,173
282 COMMUNICATION SERVICES	537,071	569,628	612,718	0	612,718
283 STAFF/PERSONNEL SERVICES	654,514	616,173	641,839	93,787	735,626
284 SUPPORT SERVICES TECHNOLOGY	344,323	1,596,605	1,989,700	170,265	2,159,965
285 PUPIL ACCOUNTING	185,899	180,918	195,173	-16,607	178,566
289 OTHER CENTRAL SERVICES	23,694	113,380	126,854	-3,528	123,326
297 FOOD SERVICES	0	541	0	112,498	112,498
299 OTHER SUPPORT SERVICES	61,225	97,653	151,600	3,841	155,441
331 COMMUNITY ACTIVITIES	0	0	0	12,306	12,306
391 OTHER COMMUNITY SERVICES	0	0	0	0	0
411 PAYMENTS TO OTHER SCHLS	3,324,221	3,829,955	6,018,349	1,948,465	7,966,814
441 PAYMENTS TO OTHER GOVERNMENTAL	702,654	119,118	112,500	0	112,500
445 PAYMENTS TO NOT FOR PROFIT ENT	20,000	1,395,680	300,227	5,064,223	5,364,450
451 SITE ACQUISITION SERVICES	0	0	0	0	0
456 BLDG IMPROVEMENT SERVICES	92,078	105,332	99,300	0	99,300
492 ADJS TO PRIOR PERIOD REV ACCTS	-140	0	0	0	0
611 FUND MODIFICATIONS	9,871	26,969	49,778	30,031	79,809
626 FUND MODIFICATIONS	699,608	776,240	660,000	0	660,000
627 FUND MODIFICATIONS	173,109	60,327	40,687	272,385	313,072
628 TRANSFER TO COOP-NTH	0	150,000	0	150,000	150,000
641 FUND MODIFICATIONS	0	0	0	0	0
TOTAL EXPENSES	20,127,992	24,021,680	25,038,962	10,963,616	36,002,578

This resolution shall take immediate effect.

MH/kd 3/18/15

2014-15
General Education Budget

7/1/14 Beginning Balance	$ 4,170,800
2014-15 Revenue	+35,474,661
Total Available	$39,645,461
2014-15 Expenditures	-36,002,578
Est. 6/30/15 Balance	$ 3,642,883

Fund Balance History

a. June 30, 2011	$4,702,591	(actual)
b. June 30, 2012	$4,664,241	(actual)
c. June 30, 2013	$3,894,410	(actual)
d. June 30, 2014	$4,170,800	(actual)
e. June 30, 2015	$3,642,883	(estimated)

Calculations assume a millage levy of .0898 mills.

MH/kd
3/18/15