

1.1A: Current Year Variance Table

Local School System: Kent County Public Schools

Revenue Category	FY 19 Budget
Local Appropriation	\$17,228,878
Other Local Revenue	\$ 273,297
State Revenue	\$ 9,327,426
Federal Revenue	
84.388: Title I - School Improvement	\$ -
84.395: Race to the Top	\$ -
84.010: Title I	\$ 594,336
84.027: IDEA, Part B	\$ 463,851
	\$ -
Other Federal Funds	\$ 799,628
Other Resources/Transfers	\$ 695,000
Total	\$29,382,416

Instructions: Itemize expenditures by source (CFDA for ARRA funds, regular Title I and IDEA, restricted or unrestricted) in each of the assurance areas, mandatory cost of doing business, and other.

Section B - Standards and Assessments

Reform Area 1: Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the

Expenditures:	Source	Amount	FTE
Mid Level Admin Salaries	Unrestricted	\$ 779,341	11.425
Mid Level Admin Contract Services	Unrestricted	\$ 31,258	
Mid Level Admin Supplies	Unrestricted	\$ 17,017	
Mid Level Admin Other	Unrestricted	\$ 36,500	
Textbooks	Unrestricted	\$ 37,325	
Supplies-Media/Instruction/CTE	Unrestricted	\$ 187,744	
CTE Contract Services	Unrestricted	\$ 9,850	
Other Instructional Costs-Other Charges	Unrestricted	\$ 22,642	
Special Education-Supplies	Unrestricted	\$ 13,115	
Special Education-Other	Unrestricted	\$ 12,100	
Fixed Charges w/Standards & Assessments	Unrestricted	\$ 233,802	
Special Education-Supplies	84.027	\$ 113,851	
Fine Arts Initiatives	Restricted	\$ 3,822	
CTE Grant	Restricted	\$ 27,169	\$ 1,525,536

Section C - Data Systems to support instruction

Reform Area 2: Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction.

Expenditures:	Source	Amount	FTE
Testing Supplies	Unrestricted	\$ 7,675	
Other Instructional Costs/CADD/Success for All	Unrestricted	\$ 127,000	
Discovery	Unrestricted	\$ 65,942	
Scoring	Unrestricted	\$ 9,200	
Wireless Access Data Points	Unrestricted	\$ 8,000	\$ 217,817

Section D: Great Teachers and Leaders**Reform Area 3: Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most.**

Expenditures:	Source	Amount	FTE
Mid Level Admin Salaries	Unrestricted	\$ 779,341	11.425
Mid Level Admin Contract Services	Unrestricted	\$ 31,258	
Mid Level Admin Supplies	Unrestricted	\$ 17,017	
Mid Level Admin Other	Unrestricted	\$ 36,500	
Teachers/IA's	Unrestricted	\$ 9,577,233	159.74
Technology Equipment	Unrestricted	\$ 262,092	
Special Education Salaries	Unrestricted	\$ 2,172,758	39.3
Student Services-Salaries	Unrestricted	\$ 154,828	2
Fixed Charges w/Salaries	Unrestricted	\$ 3,805,248	
Special Education Salaries	84.027	\$ 350,000	
Title IIA	Restricted	\$ 90,705	\$ 17,276,980

Section E: Turning Around the Lowest Achieving Schools**Reform Area 4: Turning around our lowest-achieving schools**

Expenditures:	Source	Amount	FTE
Other Instructional Costs-Contracts	Unrestricted	\$ 200,000	
Special Education-Contracts	Unrestricted	\$ 201,492	
Social &Pupil Services Workers	Unrestricted	\$ 256,114	4
Fixed Charges/Benefits w/Social Pupil Workers	Unrestricted	\$ 76,834	
Title I Salaries	84.01	\$ 344,932	6
Title I Fixed Charges	84.01	\$ 125,000	
Title I Supplies	84.01	\$ 115,000	
Title I Community Services	84.01	\$ 9,404	
Judy Center	Restricted	\$ 323,333	4
21st Century	Restricted	\$ 88,912	2
Title III Esl	Restricted	\$ 5,021	
Medical Assistance	Restricted	\$ 518,821	\$ 2,264,863

Mandatory Cost of Doing Business: Please itemize mandatory costs not attributable to an assurance area in this category. Refer to the guidance for items considered mandatory costs.

Expenditures:	Source	Amount	FTE
Administration Salaries	Unrestricted	\$ 712,763	
Administration Contract Services	Unrestricted	\$ 266,392	
Administration Supplies	Unrestricted	\$ 38,172	
Administration Other Charges	Unrestricted	\$ 86,970	
Other Instructional Costs	Unrestricted	\$ 52,766	
Special Ed-Transfers	Unrestricted	\$ 445,000	
Pupil Personnel Services-Supplies	Unrestricted	\$ 900	
Pupil Personnel Services-Other	Unrestricted	\$ 4,100	
School Nurses/Supplies	Unrestricted	\$ 352,000	
Transportation-Salaries	Unrestricted	\$ 413,054	14.75
Transportation-Contract Services	Unrestricted	\$ 1,198,145	
Transportation-Supplies	Unrestricted	\$ 51,825	
Transportation-Other Charges	Unrestricted	\$ 198,900	
Operation of Plant-Salaries	Unrestricted	\$ 740,276	19.7
Operation of Plant-Contract Services	Unrestricted	\$ 124,900	
Operation of Plant-Supplies	Unrestricted	\$ 65,000	
Operation of Plant-Other Charges	Unrestricted	\$ 794,501	

Maintenance of Plant-Salaries	Unrestricted	\$ 230,796		4.55
Maintenance of Plant-Contracted Services	Unrestricted	\$ 162,746		
Maintenance of Plant-Supplies	Unrestricted	\$ 133,864		
Maintenance of Plant-Other Charges	Unrestricted	\$ 3,650		
Maintenance of Plant-Equipment	Unrestricted	\$ 20,000		
Fixed Charges	Unrestricted	\$ 1,897,589		
Capital Outlay	Unrestricted	\$ 102,912	\$ 8,097,221	
		\$ 29,382,416	\$ 29,382,416	

Other: Please itemize only those expenditures not attributable to an assurance area or mandatory costs in this category. Transfers should be included in this section.

Expenditures:	<u>Source</u>	<u>Amount</u>	<u>FTE</u>
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Total

Tables are not intended to be completed in accordance with GAAP. Add lines if necessary.

1.1B Prior Year Variance Table (Comparison of Prior Year Expenditures)

Local School System: Kent County Public Schools

			FY 2018	FY 2018 Final		Change	% Change
			Original Budget	Budget			
Revenue			7/1/2017	6/30/18			
Local Appropriation			17,233,598	\$ 17,225,281	(8,317)	0%	
State Revenue			9,403,395	\$ 9,237,353	(166,042)	-2%	
Federal Revenue	84.010	84.010: Title I	574,561	\$ 567,773	(6,788)	-1%	
Federal Revenue	84.027	84.027: IDEA, P:	449,646	\$ 369,450	(80,196)	-22%	
Other Federal Funds			627,614	\$ 811,578	183,964	23%	
Other Local Revenue			218,292	\$ 296,144	77,852	26%	
Other Resources/Transfers			729,164	\$ 482,340	(246,824)	-51%	
Total			29,236,270	\$ 28,989,919	(246,351)	-0.85%	

Change in Expenditures - Instructions: Itemize FY 2018 actual expenditures and FTE by source (CFDA for ARRA funds, regular Title I and IDEA, restricted or unrestricted) in each of the assurance areas, mandatory cost of doing business, and other.

Assurance Area	Source	Expenditure Description	Planned Expenditure		Actual	
			Planned Expenditure	Expenditure	Planned FTE	Actual FTE
Standards and Assessments	Unrestricted	Mid Level Administration Salaries	761,162	756,969	11.5	11.5
Standards and Assessments	Unrestricted	Mid Level Administration Contract	31,258	29,755	-	-
Standards and Assessments	Unrestricted	Mid Level Administration Supplies	34,033	15,728	-	-
Standards and Assessments	Unrestricted	Mid Level Administration Other	38,500	22,435	-	-
Standards and Assessments	Unrestricted	Textbooks	37,325	2,659	-	-
Standards and Assessments	Unrestricted	Supplies-Media/Instruction/CTE	154,154	166,021	-	-
Standards and Assessments	Unrestricted	CTE Contract Services	9,850	18,799	-	-
Standards and Assessments	Unrestricted	Special Education Supplies	11,904	11,781	-	-
Standards and Assessments	Unrestricted	Special Education Other	135,623	7,652	-	-
Standards and Assessments	Unrestricted	Fixed Charges	58,229	65,258	-	-
Standards and Assessments	Restricted	Fine Arts Initiatives	3,822	3,822	-	-
Standards and Assessments	Restricted	Perkins	28,442	28,442	-	-
Standards and Assessments	84.027	Special Education Supplies	72,871	74,625	-	-
Data Systems to Support Instruction	Unrestricted	Testing Supplies	765	765	-	-
Data Systems to Support Instruction	Unrestricted	Other Instructional Costs-CADD/	127,000	146,509	-	-
Data Systems to Support Instruction	Unrestricted	Discovery	87,000	97,276	-	-
Data Systems to Support Instruction	Unrestricted	Test Scoring	9,200	2,192	-	-
Data Systems to Support Instruction	Unrestricted	Wireless Access Points	8,000	8,000	-	-
Great Teachers and Leaders	Unrestricted	Mid Level Administration Salaries	761,162	756,969	11.5	11.5
Great Teachers and Leaders	Unrestricted	Mid Level Administration Contract	31,258	29,755	-	-
Great Teachers and Leaders	Unrestricted	Mid Level Administration Supplies	34,033	15,728	-	-
Great Teachers and Leaders	Unrestricted	Mid Level Administration Other	38,500	22,435	-	-
Great Teachers and Leaders	Unrestricted	Teachers/IA's	9,458,069	9,217,154	194.0	193.0
Great Teachers and Leaders	Unrestricted	Technology Equipment	262,092	227,708	-	-
Great Teachers and Leaders	Unrestricted	Special Education Salaries	2,184,659	2,100,412	43.5	43.5
Great Teachers and Leaders	Unrestricted	Student Services-Salary	137,569	150,206	-	-
Great Teachers and Leaders	Unrestricted	Fixed Charges	781,771	725,985	-	-
Great Teachers and Leaders	84.010	Coordinator	65,000	51,450	-	-
Great Teachers and Leaders	84.010	Interventionist	220,000	238,174	10.0	10.0
Great Teachers and Leaders	84.027	Special Education Salaries	350,000	239,700	-	-
Great Teachers and Leaders	Restricted	Teacher Quality		127,841	-	-
Turning Around Lowest Performing School	Unrestricted	Other Instructional Costs-Contract	250,000	189,004	-	-
Turning Around Lowest Performing School	Unrestricted	Special Education Contracts	201,492	233,958	-	-
Turning Around Lowest Performing School	Unrestricted	Social & Pupil Services Workers	132,032	148,632	2.0	2.0
Turning Around Lowest Performing School	Unrestricted	Fixed Charges	10,100	10,100	-	-
Turning Around Lowest Performing School	Restricted	Instructional Assistants	242,000	242,000	-	-
Turning Around Lowest Performing School	Restricted	Judy Center	323,333	32,333	-	-
Turning Around Lowest Performing School	Restricted	Summer School-21st Century	164,649	164,649	-	-
Turning Around Lowest Performing School	84.010	Tutor-Title I	169,769	84,331	-	-
Turning Around Lowest Performing School	Restricted	Literacy Grant	-	400,000	4.0	4.0
Mandatory Cost of Doing Business	Unrestricted	Administration Salaries	704,879	716,346	10.5	10.5
Mandatory Cost of Doing Business	Unrestricted	Administration Contract Services	273,892	312,795	-	-

Assurance Area	Source	Expenditure Description	Actual		Planned FTE	Actual FTE
			Planned Expenditure	Expenditure		
Mandatory Cost of Doing Business	Unrestricted	Administration Supplies	38,175	21,293	-	
Mandatory Cost of Doing Business	Unrestricted	Administration Other Charges	86,970	111,970	-	
Mandatory Cost of Doing Business	Unrestricted	Other Instructional Costs	48,282	47,849	-	
Mandatory Cost of Doing Business	Unrestricted	Other Instructional Costs-Transfers		75,214	-	
Mandatory Cost of Doing Business	Unrestricted	Special Ed-Transfers	495,000	425,224	-	
Mandatory Cost of Doing Business	Unrestricted	Pupil Personnel Services Supplies	900	1,033	-	
Mandatory Cost of Doing Business	Unrestricted	Pupil Personnel Other Charges	4,100	2,986	-	
Mandatory Cost of Doing Business	Unrestricted	School Nurses/Supplies	352,000	352,889	-	
Mandatory Cost of Doing Business	Unrestricted	Transportation-Salaries	106,891	396,052	2.0	2.0
Mandatory Cost of Doing Business	Unrestricted	Transportation-Contracted Servi	1,676,566	1,280,488	-	
Mandatory Cost of Doing Business	Unrestricted	Transportation-Supplies	6,250	65,369	-	
Mandatory Cost of Doing Business	Unrestricted	Transportation-Other Charges	38,700	174,018	-	
Mandatory Cost of Doing Business	Unrestricted	Operation of Plant-Salaries	736,491	738,764	20.0	20.0
Mandatory Cost of Doing Business	Unrestricted	Operation of Plant-Contract Serv	143,900	116,628	-	
Mandatory Cost of Doing Business	Unrestricted	Operation of Plant-Supplies	55,000	57,055	-	
Mandatory Cost of Doing Business	Unrestricted	Utilities	766,862	799,496	-	
Mandatory Cost of Doing Business	Unrestricted	Insurance	58,789	56,051	-	
Mandatory Cost of Doing Business	Unrestricted	Communications	75,350	69,905	-	
Mandatory Cost of Doing Business	Unrestricted	Operation of Plant-Other Charge	500	500	-	
Mandatory Cost of Doing Business	Unrestricted	Maintenance of Plant-Salaries	210,082	223,778	4.5	4.5
Mandatory Cost of Doing Business	Unrestricted	Repairs & Maintenance	296,610	275,247	-	
mandatory Cost of Doing Business	Unrestricted	Maintenance of Plant-Supplies		94,281	-	
Mandatory Cost of Doing Business	Unrestricted	Maintenance of Plant-Other Char	3,650	10,075	-	
Mandatory Cost of Doing Business	Unrestricted	Equipment Replacement	20,000	16,625	-	
Mandatory Cost of Doing Business	Unrestricted	Fixed Charges/Benefits	5,213,465	5,080,065	-	
Mandatory Cost of Doing Business	Unrestricted	Food Service Transfer	4,500	4,500	-	
Mandatory Cost of Doing Business	Unrestricted	Consolidation Expenditures	191,980	174,252	-	
Mandatory Cost of Doing Business	Unrestricted	Inspections	15,000	3,680	-	
Mandatory Cost of Doing Business	Unrestricted	Building Repairs	38,292	38,291	-	
Mandatory Cost of Doing Business	Restricted	Special Ed Grants		131,042	2.0	2.0
Mandatory Cost of Doing Business	84.010	Fixed Charges/Benefits	113,692	100,986	-	
Mandatory Cost of Doing Business	84.010	Contract Services		29,139	-	
Mandatory Cost of Doing Business	84.010	Title I Supplies/Other	6,100	63,693	-	
Mandatory Cost of Doing Business	84.027	Fixed Charges/Benefits	26,775	55,125	-	
Totals			29,236,270	28,989,919		