

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
March 15, 2018

OPEN SESSION

CALL TO ORDER – Vice President Navarro called the meeting to order at 10:00 a.m.

ROLL CALL – Board members present: America Navarro, Kathryn Sheppard and Jenni Meyer. Dennis Slusser and Megan Wilkinson were not present

Staff Present: Doug Kaelin, Superintendent, Pam Ragan, Financial Officer and Donna Cyr, Admin. Asst.

PLEDGE OF ALLEGIANCE – The pledge was recited.

APPROVAL OF AGENDA - The board approved the agenda MSCU (Sheppard/Meyer) 3/0

PUBLIC COMMENT - None

REPORTS - FINANCIAL REPORT:

Mrs. Ragan presented the Second Interim Budget to the Board and reviewed the changes in revenue and expenses. The effects of the increases to STRS and PERS were reviewed. Mrs. Ragan did say the District would be certifying positive with the County. (Powerpoint presentation is attached)

ACTION ITEMS

- A. Approve second Interim Budget

The Board approved Action Item A MSCU (Sheppard/Meyer) 3/0

INFORMATION ITEMS

- A. 2017 Consumer Confidence Report (CCR) for Richvale School

Superintendent Kaelin let the Board know that this is an annual report to the County Health Department showing the quality of our well water at Richvale Elementary School.

The Board Adjourned into Closed Session at 10:20 a.m.

CLOSED SESSION

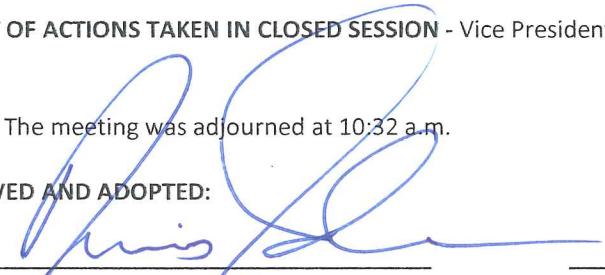
1. Public Employment Appointment of Personnel as listed under "Personnel Action" below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957

Reconvene To Open Session at 10:30 a.m.

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION - Vice President Navarro reported that no action was taken in Closed Session.

ADJOURNMENT – The meeting was adjourned at 10:32 a.m.

MINUTES APPROVED AND ADOPTED:



Presiding President



Date



BIGGS UNIFIED SCHOOL DISTRICT

**2017/2018 SECOND INTERIM BUDGET
MARCH 15, 2018**

17/18 SECOND INTERIM BUDGET

► General Fund Unrestricted Ending Balance MYP Projections

<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>
1,396,239	884,028	566,825	31,034*

Note: The deficits in the MYP are largely related to the increase for Step/Column, STRS and PERS rate increases.

DEU – Designation for Economic Uncertainties
State Requirement is 4% of total expenditures (Restricted & Unrestricted)

Board Policy is 8% – Fund 17 is Assigned as DEU

17/18 SECOND INTERIM BUDGET

Projected Unrestricted GF Balance	16/17	17/18	18/19	19/20
	1,396,239	884,028	566,825	31,034
▶ Deficit Spending	(0)	(512,211)	(317,203)	(535,791)*
▶ Fund 17 Reserve	593,766	598,765	604,765	610,765
4% DEU	307,716	310,806	305,296	309,048
8% DEU	615,433	621,613	610,591	618,096
▶ Amount +/- 4% Reserve	1,682,289	1,171,987	866,297	312,751 **
▶ Amount +/- 8% Reserve	1,374,572	861,180	560,999	23,703*
▶ Fund 20 Reserve	494,399	498,898	502,398	505,898

* Must be 0 for a balanced budget

** Includes balances from General Fund & Fund 17 (Add 1+2-3 = 4)

17/18 SECOND INTERIM BUDGET

✓ COLA:

COLAs are estimated in the LCFF. 17/18 estimate is 1.56%, 18/19 is 2.51% and 19/20 is 2.41%

✓ ADA:

The LCFF ADA for 17/18 is 599.18. Of this amount 204.68 is BHS NSS. Unduplicated percentage is 66.63%. Prior Year 16/17 LCFF ADA was 580.24 and Unduplicated percentage was 68.81%.

✓ LCFF:

The State is projecting to fund 44.97% of LCFF GAP for 17/18. The GAP funding is \$72,027

Enrollment Projections 16/17- 19/20

► SCHOOL YEAR

based on Month 7 of 17/18

	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>
BES	395	372	377	388
RES	31	39	27	24
BHS	182	216	218	199
CDS	5	0	0	0
ISS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	615	629	624	613

Grades TK/K-assume 45 new students each year.

NSS Funding Tier for BHS

► Necessary Small High School Funding

► Certificated Employees ADA \$\$\$

►	Less Than 1-19		248,500
►	3	1-19	552,300
►	4	20-38	676,550
►	5	39-57	800,800
►	6	58-71	925,050
►	7	72-86	1,049,300
►	8	87-100	1,173,550
►	9	101-114	1,297,800
►	10	115-129	1,422,050
►	11	130-143	1,546,300
►	12	144-171	1,670,550
►	13	172-210	1,794,800*
►	14	211-248	1,919,050
►	15	249-286	2,043,300

* 17/18 Funding Tier

17/18 SECOND INTERIM BUDGET

- ▶ Unrestricted General Fund
 - ▶ Revenue estimates down from PY (356,867)
 - ▶ Expense estimates up from PY 374,713
 - ▶ Deficit Spending is estimated (512,211)
 - ▶ ADA used in LCFF Calculation 590.0
- ▶ Possible expense savings in 4s and 5s will be updated in 17/18 Unaudited Actuals. This could result in a larger ending fund balance.
- ▶ NSS Funding for BHS was assumed at Second Interim based on trailer bill language in the State budget.

17/18 SECOND INTERIM BUDGET

FUND BALANCES UA 6/30/17 & Projected 17/18 2nd Interim

	<u>6/30/17</u>	<u>17/18 2nd Int</u>
Fund 01 General Fund	\$ 1,396,239	\$ 884,028
Fund 17 Special DEU	\$ 593,765*	\$ 598,765
Fund 20 Special PEB	<u>\$ 494,398*</u>	<u>\$ 498,898</u>
Total Per GASB 54 Requirement	\$ 2,484,402	\$ 1,981,691

RESTRICTED/COMMITTED FUNDS

Fund 13 Cafeteria	\$ 19,135	\$ 0
Fund 25 Capital Facilities	\$ 331,908	\$ 310,408
Fund 73 Scholarship	\$ 652,573	\$ 651,873

* Locally restricted by Board

17/18 SECOND INTERIM BUDGET

- ▶ Per ADA Funding 14/15 - 19/20
- ▶ 14/15 LCFF \$ 9,195
- ▶ 15/16 LCFF \$ 9,770
- ▶ 16/17 LCFF \$10,066
- ▶ 17/18 LCFF \$ 9,842
- ▶ 18/19 LCFF \$ 10,129
- ▶ 19/20 LCFF \$ 10,361

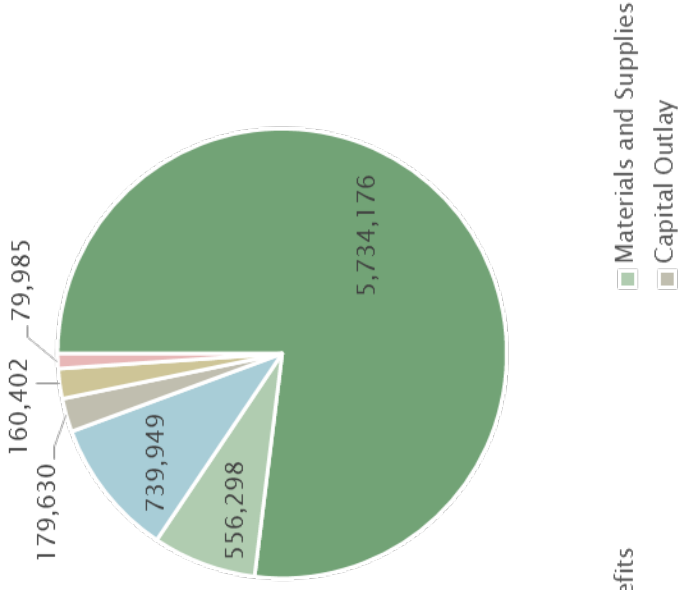
The calculations were derived from the BASC

Calculator version v18.2d located on the FCMAT website.

BCOE required the use of this calculator for Second Interim

Budget reporting per their evaluation criteria.

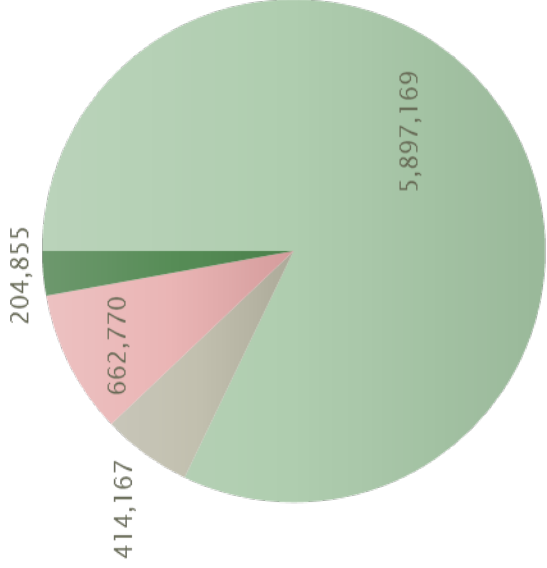
Where is the money spent?



2017-18 Second Interim Budget

Certificated/Classified Salaries and Benefits	\$5,734,176	76.96%
Materials and Supplies	556,298	7.47%
Other Operating Expense	739,949	9.93%
Capital Outlay	179,630	2.41%
Other Outgo	160,402	2.15%
Transfers In/Out & Sources/Uses	79,985	1.08%
Total	7,450,440	100.00%

Where does the revenue come from?



■ LCFF ■ FEDERAL REVENUE ■ OTHER STATE REVENUE ■ OTHER LOCAL REVENUE

2017-18 Second Interim Budget

LCFF	\$5,897,169	82.15%
FEDERAL REVENUE	\$ 414,167	5.77%
OTHER STATE REVENUE	\$ 662,770	9.23%
OTHER LOCAL REVENUE	\$ 204,855	2.85%
TOTAL	\$7,178,961	100.00%