

Minutes  
BIGGS UNIFIED SCHOOL DISTRICT  
SPECIAL MEETING OF THE BOARD OF TRUSTEES  
December 11, 2019

**OPEN SESSION**

**CALL TO ORDER** – President Phillips called the meeting to order at 4:31 p.m.

**ROLL CALL - Board members present:** Jonna Phillips, America Navarro, Kathryn Sheppard and Dennis Slusser. Megan Wilkinson was not present.

**Staff Present:** Doug Kaelin, Superintendent; Pam Ragan, Financial Officer and Donna Cyr, Admin. Assist. & HR Officer

**PLEDGE OF ALLEGIANCE** – President Phillips lead the Pledge of Allegiance.

**APPROVAL OF AGENDA**

The Board approved the agenda. MSCU (Sheppard/Navarro) 4/0/1

**PUBLIC COMMENT** – There were no public comments.

**REPORTS:**

**FINANCIAL REPORT:**

A1. First Interim Budget

Pam Ragan, Financial Officer, reviewed the budget transmittal with the Board. She noted the decrease in Unrestricted General Fund balance of \$766,288 was made up of the following expenses, possible purchase of a diesel bus, insurance adjuster fees, camera cost and increases for step/column and PERS and STRS. Mrs. Ragan went over the powerpoint presentation with the Board. Mrs. Ragan answered all questions from the Board. She noted that Fund 17 is where the District currently keeps the required DEU and informed the Board that as long as Fund 17 continues to hold the 8% reserve the District's budget will continue to have a positive certification.

There was discussion on State funded Pre-school program and excessive absentism.

**CONSENT AGENDA**

The Board approved the Consent Agenda Item A. MSCU (Sheppard/Slusser) 4/0/1

- A. Approve Inter-district Agreement Request(s) for the 2019-2020 and 2020-2021 school years.

**ACTION ITEMS**

The Board approved Action Items A. MSCU (Navarro/Slusser) 4/0/1

- A. Approve First Interim Budget

**PERSONNEL ACTION**

The Board approved Personnel Action Item A & B. MSCU (Slusser/Sheppard) 4/0/1

- A. Accept Resignation of Sharron Deniz as Bus Driver/Custodian/Grounds effective December 6, 2019
- B. Approve Hiring of Sharron Deniz as Bus Driver/Light Maintenance/Custodian/Cook effective Dec. 7, 2019

**INFORMATION ITEM**

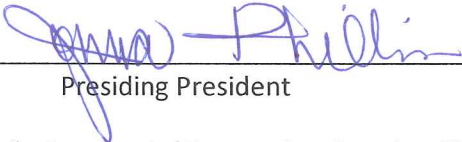
- A. Investment Treasurer's Report for August 31, 2019 from Butte County Treasurer – Standard report from the County.

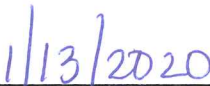
Presented retirement clock to Pam Ragan recognizing all her years of dedicated service to Biggs Unified School District.

The January Regular Board meeting will be moved to Monday, January 13, 2020 at 7:00 pm

**ADJOURNMENT** - The meeting was adjourned at 5:10 pm

MINUTES APPROVED AND ADOPTED:

  
\_\_\_\_\_  
Presiding President

  
\_\_\_\_\_  
Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.



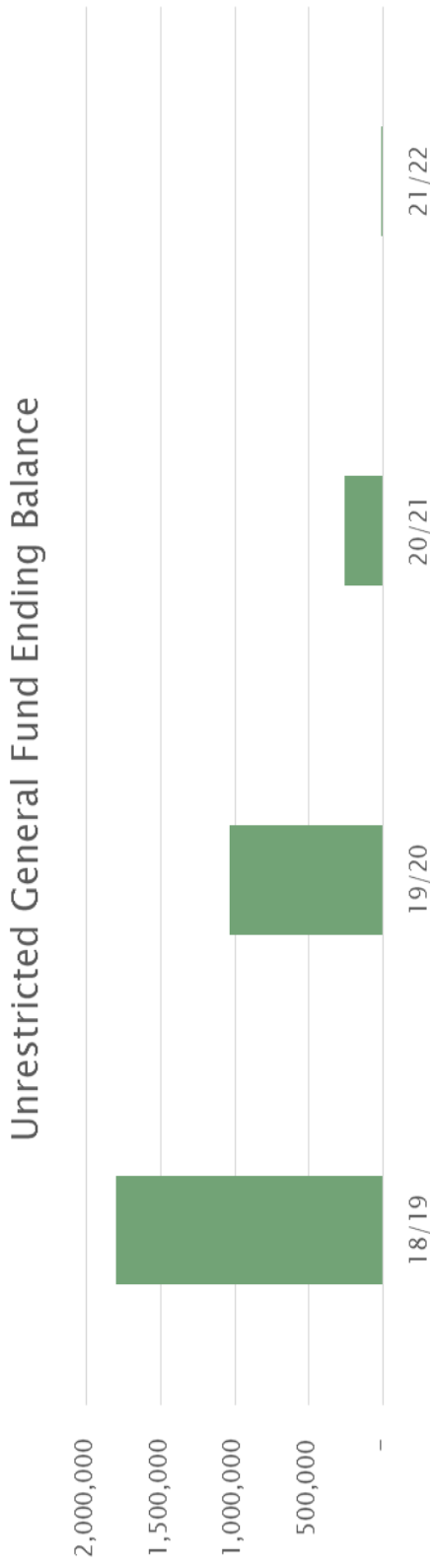
# BIGGS UNIFIED SCHOOL DISTRICT

2019/2020 FIRST INTERIM BUDGET  
DECEMBER 11, 2019

# 19/20 FIRST INTERIM BUDGET

## ► General Fund Unrestricted Ending Balance MYP Projections

<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
1,802,883	1,036,655	255,843	8,413



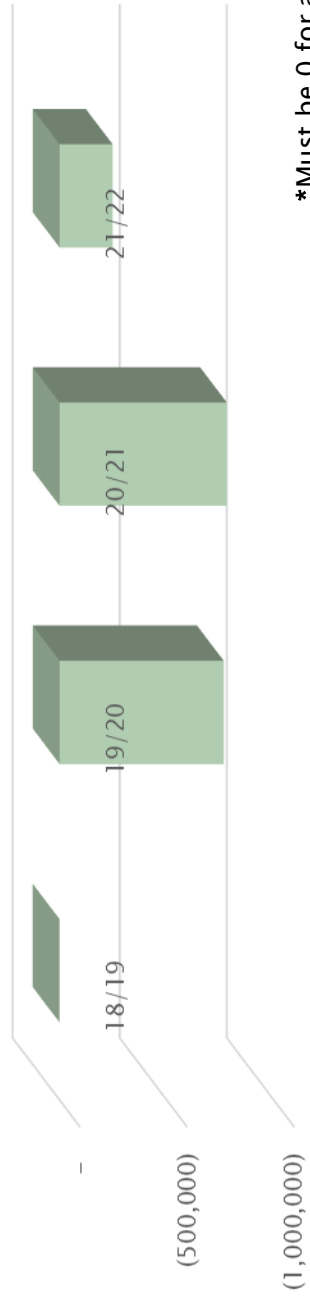
Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases. Large onetime expenses for the COP and a Bus are included in 19/20 and 20/21.

DEU – Designation for Economic Uncertainties **State Requirement is 4% of total expenditures (Restricted & Unrestricted)**  
**Board Policy is 8% – Fund 17 is Assigned as DEU**

# 19/20 FIRST INTERIM BUDGET

Projected Unrestricted GF Balance	18/19	19/20	20/21	21/22
	1,802,883	1,036,655	255,843	8,413
▶ Deficit Spending	(0)	(766,228)	(780,812)	(247,430)*
▶ Fund 17 Reserve	612,375	622,375	632,375	542,375
4% DEU	295,366	358,074	358,615	346,587
8% DEU	590,732	716,148	717,230	693,173
▶ Amount +/- 4% Reserve	2,119,892	1,300,956	888,218	204,201 **
▶ Amount +/- 8% Reserve	1,824,526	319,247	923,039	(142,386)**
▶ Fund 20 Reserve	509,912	518,912	524,912	530,912

Projected Deficit Spending 18/19 - 21/22



\*Must be 0 for a balanced budget  
 \*\* Includes balances from General Fund & Fund 17 (Add 1+2-3 = 4)

# 19/20 FIRST INTERIM BUDGET

## ✓ COLA:

COLAs are estimated in the LCFF. 19/20 estimate is 3.26%, 20/21 is 3.00% and 21/22 is 2.80%

## ✓ ADA:

The LCFF ADA for 19/20 was corrected to 577.85. Of this amount 203.87 is BHS NSS. Unduplicated percentage is 63.56%. Prior Year 18/19 LCFF ADA was 586.74 and Unduplicated percentage was 66.06%.

## ✓ LCFF:

The State is funding 100% of LCFF for 19/20. The funding increase from COLA is \$86,218

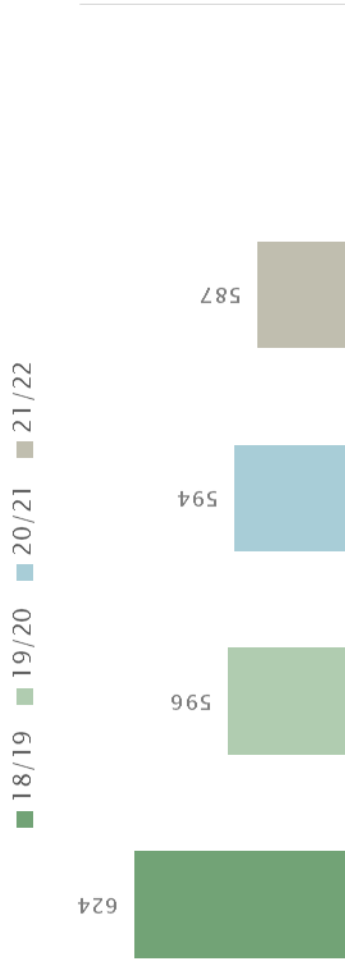
# Enrollment Projections 18/19- 21/22

► **SCHOOL YEAR** based on Month 4 of 19/20

	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
BES	364	371	376	390
RES	37	33	30	21
BHS	221	190	186	<b>174</b>
CDS	0	0	0	0
ISS	2	2	2	2
<b>Total</b>	<b>624</b>	<b>596</b>	<b>594</b>	<b>587</b>

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

## ENROLLMENT PROJECTIONS 18/19-21/22



# NSS Funding Tier for BHS

## ► Necessary Small High School Funding

► Certificated Employees      ADA      \$\$\$

►	Less Than 1-19		266,090
►	3	1-19	591,360
►	4	20-38	724,405
►	5	39-57	857,450
►	6	58-71	990,495
►	7	72-86	1,123,540
►	8	87-100	1,256,585
►	9	101-114	1,389,630
►	10	115-129	1,522,675
►	11	130-143	1,655,720
►	12	144-171	<b>1,788,765</b> 21/22
►	13	<b>172-210</b>	<b>1,921,810*</b>
►	14	211-248	2,054,855
►	15	249-286	2,187,900

\* 19/20 Funding Tier



# 19/20 FIRST INTERIM BUDGET

- ▶ Unrestricted General Fund
  - ▶ Revenue estimates down from OR (132,114)
  - ▶ Expense estimates up from OR 440,913
  - ▶ Deficit Spending is estimated (766,288)
  - ▶ ADA used in LCFF Calculation 577.85
- ▶ Possible expense savings in 4s and 5s will be updated in 19/20 Estimated Actuals. This could result in a larger ending fund balance.

# 19/20 FIRST INTERIM BUDGET

## FUND BALANCES UA 6/30/19 & Projected 19/20 1<sup>ST</sup> INTERIM

	<u>6/30/19</u>	<u>19/20 1Int.</u>
Fund 01 General Fund	\$1,802,883	\$1,036,655
Fund 17 Special DEU	\$ 612,375*	\$ 622,375*
Fund 20 Special PEB	<u>\$ 509,912*</u>	<u>\$ 518,912*</u>
Total Per GASB 54 Requirement	\$2,925,170	\$2,177,942
RESTRICTED/COMMITTED FUNDS		
Fund 13 Cafeteria	\$ 28,243	\$ 28,243
Fund 25 Capital Facilities	\$ 343,218	\$ 207,218
Fund 35 Capital Projects SR	\$ 69,154	\$ 404
Fund 40 Capital Outlay	\$1,359,177	\$ 0
Fund 73 Scholarship	\$ 670,731	\$ 666,809

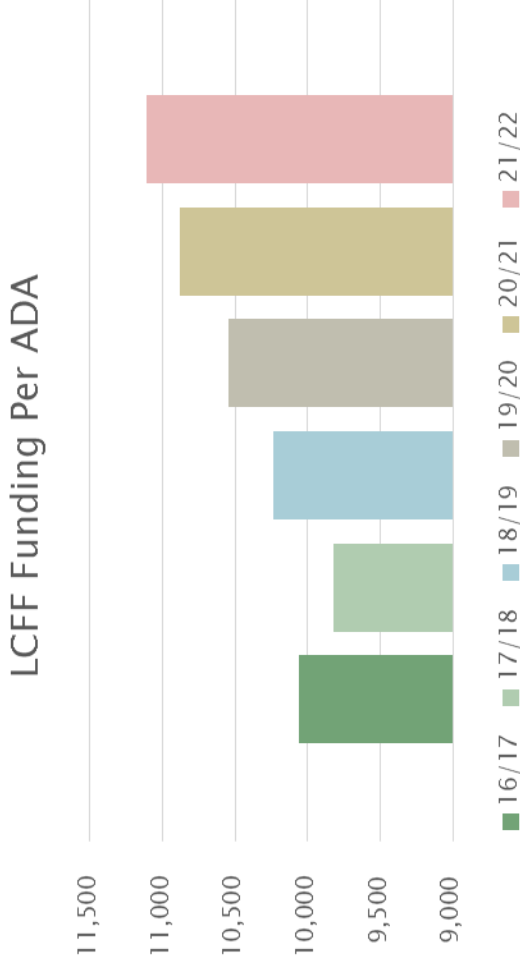
\* Locally restricted by Board



# 19/20 FIRST INTERIM BUDGET

## Per ADA Funding 16/17 - 21/22

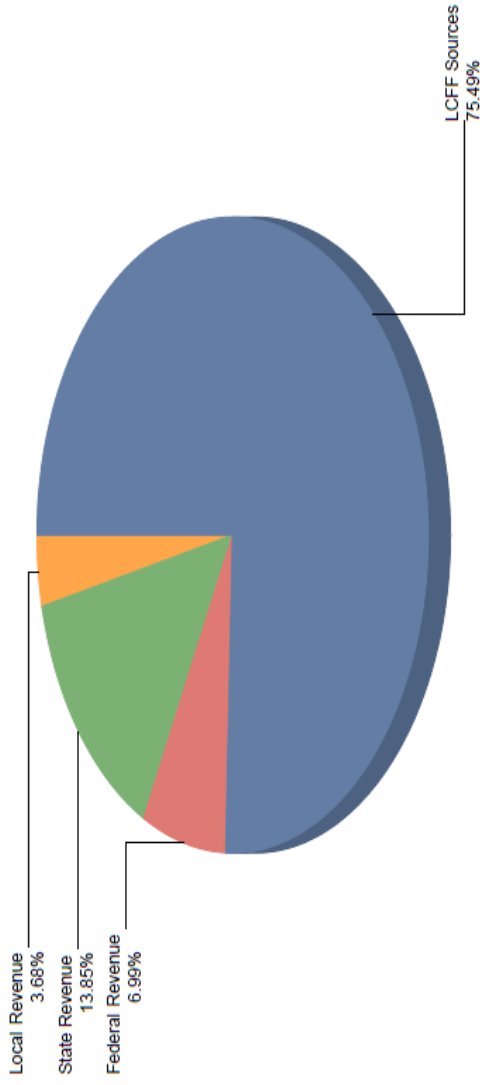
▶ 16/17 LCFF	\$ 10,059
▶ 17/18 LCFF	\$ 9,826
▶ 18/19 LCFF	\$10,237
▶ 19/20 LCFF	\$ 10,544
▶ 20/21 LCFF	\$ 10,880
▶ 21/22 LCFF	\$ 11,109



The calculations were derived from the FCMAT Calculator version v19.2c located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.

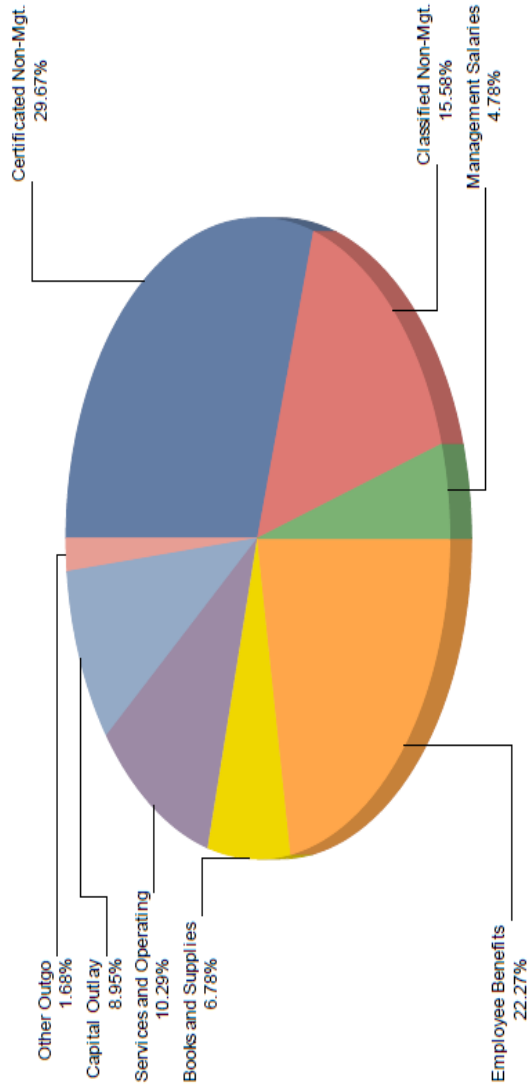
### Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,559.51	6,092,838
Federal Revenue	977.17	563,825
Other State Revenue	1,937.32	1,117,833
Other Local Revenue	514.86	297,074
<b>Total Revenue</b>	<b>\$13,988.86</b>	<b>\$8,071,570</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$13,988.86</b>	<b>\$8,071,570</b>



## Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,544.33	2,622,080
Class. Non-Mgt. Salaries	2,386.15	1,376,808
Management Salaries	732.44	422,617
Employee Benefits	3,411.66	1,968,530
Books and Supplies	1,038.61	599,278
Services and Operating	1,576.18	909,453
Capital Outlay	1,370.92	791,019
Other Outgo	256.67	148,098
<b>Total Expenditure</b>	<b>\$15,316.95</b>	<b>\$8,837,883</b>
<b>Transfer out and Other:</b>	<b>\$197.53</b>	<b>\$113,973</b>
<b>Total Uses</b>	<b>\$15,514.48</b>	<b>\$8,951,856</b>



## Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	8,117.88	4,684,017
Instruction Related Services	1,084.29	625,635
Pupil Services	2,038.87	1,176,430
Ancillary Services	131.04	75,608
Community Services	96.85	55,884
Enterprise	0.00	0
General Administration*	1,655.18	955,039
Plant Services	1,908.58	1,101,252
Other Outgo	481.79	277,991
<b>Total</b>	<b>\$15,514.48</b>	<b>\$8,951,856</b>

<b>* General Administration Expenditure Breakdown:</b>	
Board and Supt. Administration	435.06
Other General Administration	1,067.60
Centralized Data Processing	152.51
Other Outgo	88,000

