

PACIFIC GROVE UNIFIED
SCHOOL DISTRICT

2019-20 Adopted Budget
Public Hearing

June 6, 2019

AGENDA FOR THE PRESENTATION:

- Estimates of 2019-20 Adopted Budget on May 15, 2019 (Special Board Workshop)
- 2019-20 Adopted Budget at Public Hearing
 - Pie Charts: General Fund Revenues and Expenditures
 - Pie Charts: Materials & Supplies and Services
 - Other Funds
- Changes since May 15, 2019
- Board approved budget savings as budget revisions in August

2019-20: Preliminary Adopted Budget – as of May 15, 2019

		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
		Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
Beginning Fund Balance - Res		498,525	724,568	446,664	446,664	65,640	330,390	-
Beginning Fund Balance - Unre		4,742,364	4,663,312	4,151,404	4,151,404	3,252,756	3,210,234	3,210,234
Beginning Fund Balance		5,240,889	5,387,880	4,598,068	4,598,068	3,318,396	3,540,624	3,210,234
Revenues:								
LCFF Sources	8000	25,912,303	27,410,041	29,346,173	29,009,627	30,274,968	30,406,052	31,519,904
Federal Sources	8100	614,403	795,584	684,079	679,550	682,418	655,066	659,196
State Sources	8300	2,354,635	2,245,339	2,346,876	2,479,404	2,004,078	2,095,006	1,954,977
Local Sources	8600	1,612,235	1,583,927	1,311,836	1,432,512	1,524,746	1,425,748	1,425,748
Total Revenues		30,493,576	32,034,891	33,688,964	33,601,093	34,486,210	34,581,872	35,559,825
percent change		2.0%	5.1%	5.2%	-0.2%	2.4%	2.9%	3.1%
Expenditures:								
Certificated Salaries	1000	15,120,421	16,068,126	17,029,480	17,090,953	17,331,286	17,266,287	17,509,047
Classified Salaries	2000	5,478,317	5,892,951	6,364,397	6,605,049	6,636,742	6,613,175	6,796,889
Employee Benefits	3000	5,649,084	6,170,056	6,973,807	6,996,621	7,436,925	7,313,329	8,020,313
Books and Supplies	4000	1,098,576	1,414,682	1,456,934	1,527,577	935,763	1,122,411	1,128,023
Services and Other	5000	2,659,667	3,114,199	2,260,356	2,404,243	2,321,195	2,050,187	2,105,533
Capital Outlay	6000	178,164	74,062	46,479	53,785	53,786	-	-
Other Outgo	7000	251,056	40,543	119,362	18,203	15,335	116,440	40,560
Total Expenditures		30,435,285	32,774,619	34,250,815	34,696,432	34,731,032	34,481,829	35,600,366
percent change		7.6%	7.7%	4.5%	1.6%	1.4%	-0.6%	2.5%
Surplus (Deficit)		58,291	(739,727)	(561,851)	(1,095,339)	(244,822)	100,043	(40,541)
		Structural Deficit:						
		\$518,407						
		c/o \$451,098 &						
		Trf. \$67309						
Transfers In (Out)								
Fund 11 - Adult Education								
Fund 12 - Child Development								
Fund 13 - Cafeteria		(50,285)	(50,864)	(67,309)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment		(19,426)						
Other Sources (Uses) Bus		158,410		(117,024)	(117,024)	-	-	-
Net Transfers In (Out)		88,699	(50,864)	(184,333)	(184,333)	(67,309)	(75,880)	(75,880)
Ending Fund Balance		5,387,880	4,597,288	3,851,885	3,318,396	3,006,265	3,564,787	3,093,813

2019-20: Preliminary Components of Fund Balance – as of May 15, 2019

Fund 1 - General Fund

	5.90%	5.96%	6.87%	6.57%	4.75%	4.75%	4.00%
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21
	Actual	Audited Actuals	First Interim	Second Interim	Estimate	Adopted Budget	Estimate
Components of Ending Fund Balance							
a Nonspendable - Revolving	5,000	5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryo	91,810	446,664	219,383	164,641	65,640	65,640	65,640
c Committed							
d Assigned							
Prop Tax Reserve (0.50%)	157,551	124,728	133,416	133,416	139,232	139,232	144,801
Basic Aid Reserve	945,304	1,028,873	1,027,101	701,699	294,729	865,457	318,526
Sick Leave Incentive Reser	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Deferred Maintenance Reserve		819,346	685,016	518,304	694,621	689,637	712,007
STRS/PERS Reserve 2020	3,221,392	1,000,994	708,914	708,912	723,092	723,090	737,552
Carryover Funds to Fund 40		117,024					
e 3% Resv for Econ Uncertai	926,824	1,015,438	1,033,054	1,046,423	1,043,950	1,036,731	1,070,287
Unassigned/Unappropriated							
subtotal Unrestricted Reserv	5,291,070	4,146,403	3,627,502	3,148,754	2,935,624	3,494,147	3,023,173
Undesignated Resv Percent	17.4%	12.6%	10.5%	9.0%	8.4%	10.1%	8.5%
Ending Fund Balance	5,387,880	4,598,067	3,851,885	3,318,395	3,006,264	3,564,787	3,093,813

2019-20 Adopted Budget : Public Hearing on June 6, 2019

		5.90%	5.96%	6.87%	6.57%	4.75%	4.00%	3.50%
		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance - Res		498,525	724,568	446,664	446,664	330,390	-	-
Beginning Fund Balance - Unre		4,742,364	4,663,312	4,151,404	4,151,404	3,192,068	3,582,319	3,508,312
Beginning Fund Balance		5,240,889	5,387,880	4,598,068	4,598,068	3,522,458	3,582,319	3,508,312
Revenues:								
LCFF Sources	8000	25,912,303	27,410,041	29,346,173	29,009,627	30,382,346	31,496,198	32,509,804
Federal Sources	8100	614,403	795,584	684,079	679,550	655,066	659,196	663,357
State Sources	8300	2,354,635	2,245,339	2,346,876	2,479,404	2,095,006	1,916,306	1,916,306
Local Sources	8600	1,612,235	1,583,927	1,311,836	1,432,512	1,425,748	1,425,748	1,425,748
Total Revenues		30,493,576	32,034,891	33,688,964	33,601,093	34,558,166	35,497,448	36,515,215
percent change		2.0%	5.1%	5.2%	-0.2%	2.8%	2.9%	5.7%
Expenditures:								
Certificated Salaries	1000	15,120,421	16,068,126	17,029,480	17,090,953	17,266,287	17,528,928	17,796,512
Classified Salaries	2000	5,478,317	5,892,951	6,364,397	6,605,049	6,613,175	6,729,271	6,845,090
Employee Benefits	3000	5,649,084	6,170,056	6,973,807	6,996,621	7,313,329	7,896,784	8,481,579
Books and Supplies	4000	1,098,576	1,414,682	1,456,934	1,527,577	1,122,411	1,128,023	1,133,663
Services and Other	5000	2,659,667	3,114,199	2,260,356	2,404,243	2,050,187	2,155,533	2,124,460
Capital Outlay	6000	178,164	74,062	46,479	53,785	-	-	-
Other Outgo	7000	251,056	40,543	119,362	18,203	132,916	132,916	132,916
Total Expenditures		30,435,285	32,774,619	34,250,815	34,696,432	34,498,305	35,571,455	36,514,220
percent change		7.6%	7.7%	4.5%	1.6%	-0.6%	2.4%	5.8%
Surplus (Deficit)		58,291	(739,727)	(561,851)	(1,095,339)	59,861	(74,007)	995
		Structural Deficit:						
		\$518,407						
		c/o \$451,098 &						
		Trf. \$67309						
Transfers In (Out)								
Fund 11 - Adult Education								
Fund 12 - Child Development								
Fund 13 - Cafeteria		(50,285)	(50,864)	(67,309)	(67,309)	(75,880)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment		(19,426)						
Other Sources (Uses) Bus		158,410		(117,024)	(117,024)	-	-	-
Net Transfers In (Out)		88,699	(50,864)	(184,333)	(184,333)	(75,880)	(75,880)	(75,880)
Ending Fund Balance		5,387,880	4,597,288	3,851,885	3,318,396	3,582,319	3,508,312	3,509,307

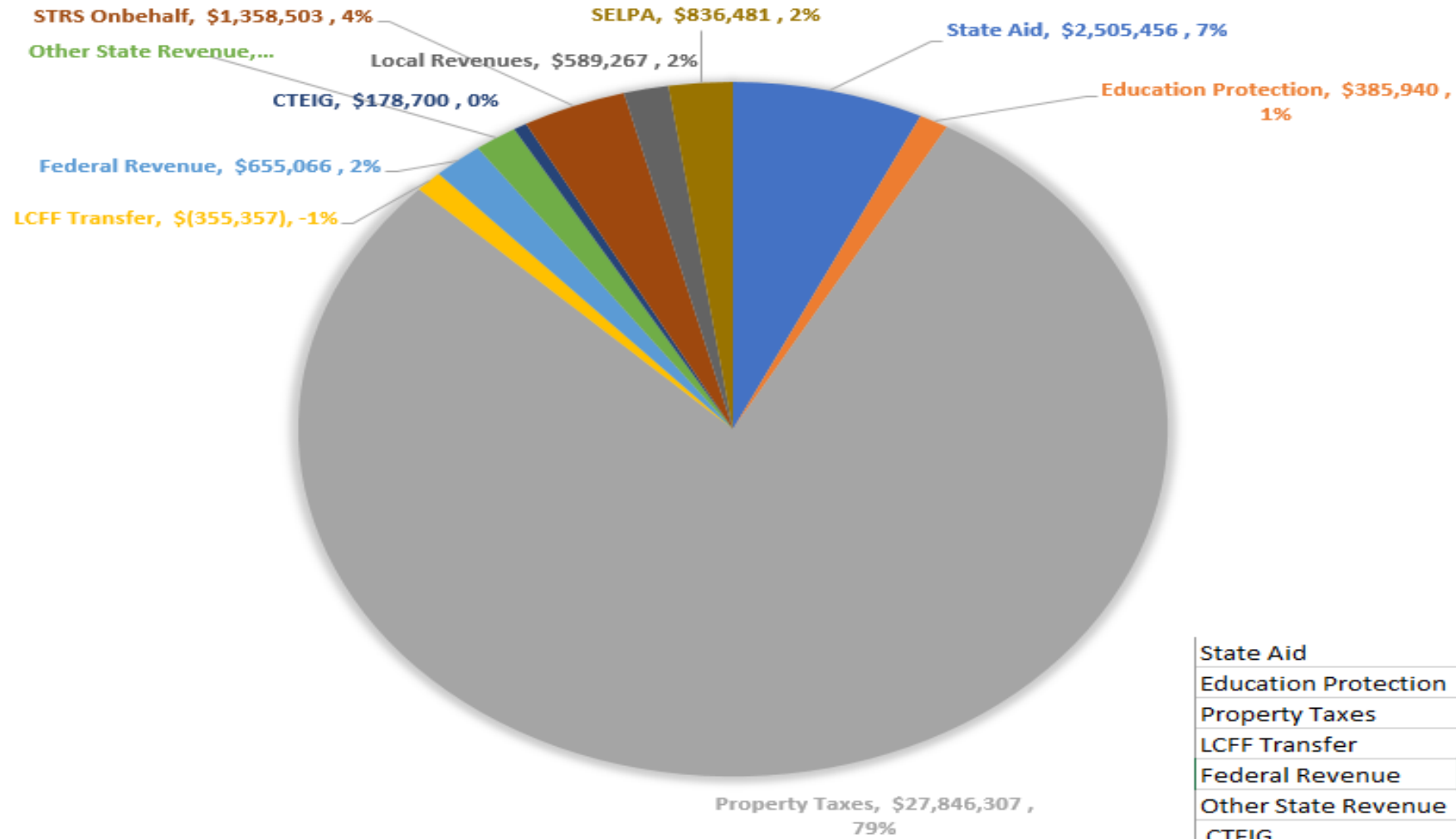
2019-20: Adopted Budget Components of Fund Balance – Public Hearing

Fund 1 - General Fund								
		5.90%	5.96%	6.87%	6.57%	4.75%	4.00%	3.50%
		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Components of Ending Fund Balance								
a Nonspendable - Revolving		5,000	5,000	5,000	5,000	5,000	5,000	5,000
b Restricted (restricted carryover)		91,810	446,664	219,383	164,641	348,892	65,640	65,640
c Committed								
d Assigned								
Prop Tax Reserve (0.50%)		157,551	124,728	133,416	133,416	139,232	144,801	149,869
Basic Aid Reserve		945,304	1,028,873	1,027,101	701,699	601,190	734,470	668,508
Sick Leave Incentive Reserve		40,000	40,000	40,000	40,000	40,000	40,000	40,000
Deferred Maintenance Reserve			819,346	685,016	518,304	689,966	711,429	730,284
STRS/PERS Reserve 2020		3,221,392	1,000,994	708,914	708,912	723,090	737,552	752,303
Carryover Funds to Fund 40			117,024					
e 3% Resv for Econ Uncertain		926,824	1,015,438	1,033,054	1,046,423	1,034,949	1,069,420	1,097,703
Unassigned/Unappropriated								
subtotal Unrestricted Reserve		5,291,070	4,146,403	3,627,502	3,148,754	3,228,427	3,437,672	3,438,667
Undesignated Resv Percent		17.4%	12.6%	10.5%	9.0%	9.3%	9.6%	9.4%
Ending Fund Balance		5,387,880	4,598,067	3,851,885	3,318,395	3,582,319	3,508,312	3,509,307

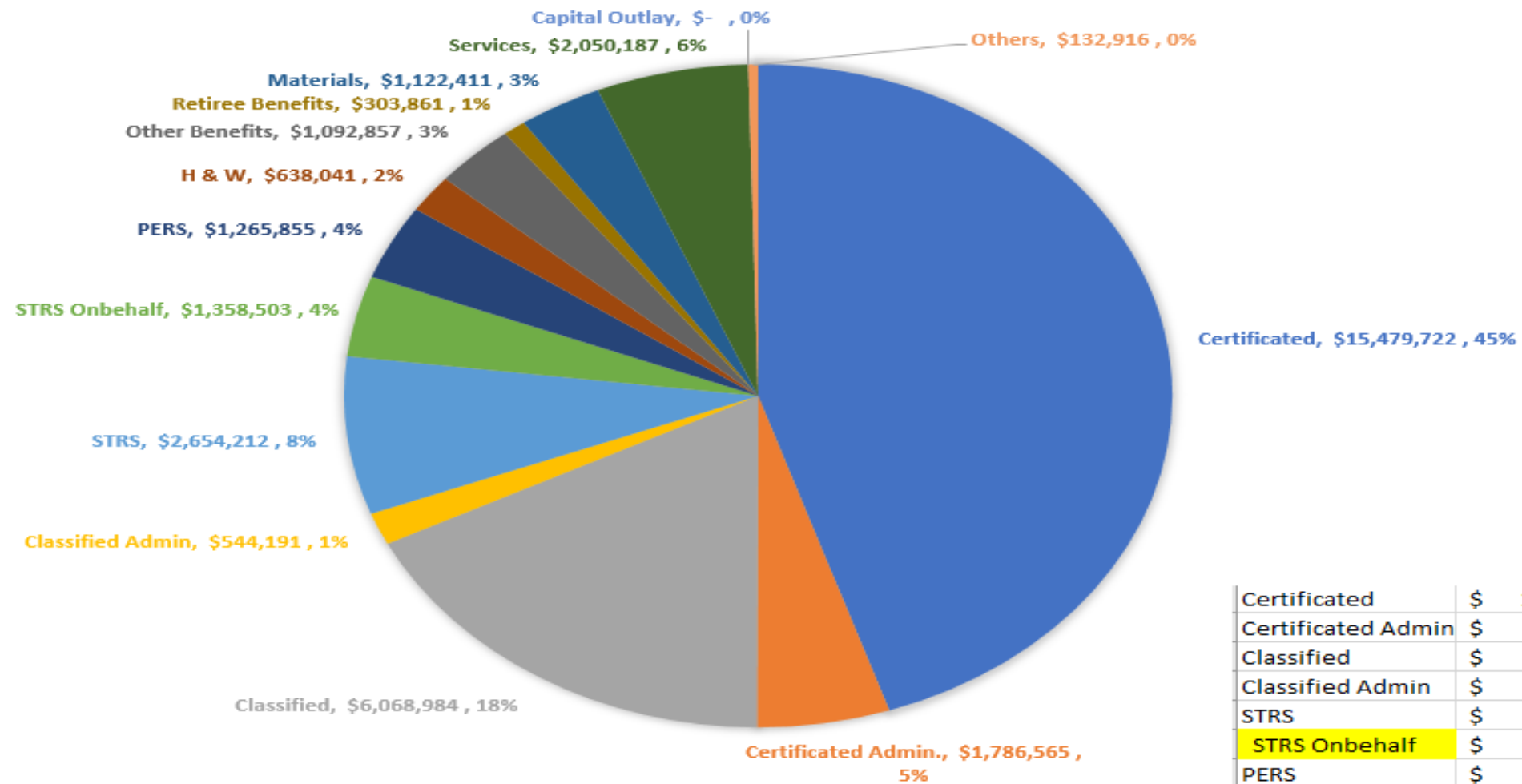
Changes since the May 15th Preliminary 2019-20 Budget: \$40,182

- Increase of Special Ed Bill back from MCOE \$16,476
 - Decrease in Education Protection Account (EPA) \$23,090
 - Increase in Transfer to Charter in lieu \$ 616
- Total \$40,182

FISCAL YEAR 2019-20 GENERAL FUND: REVENUES



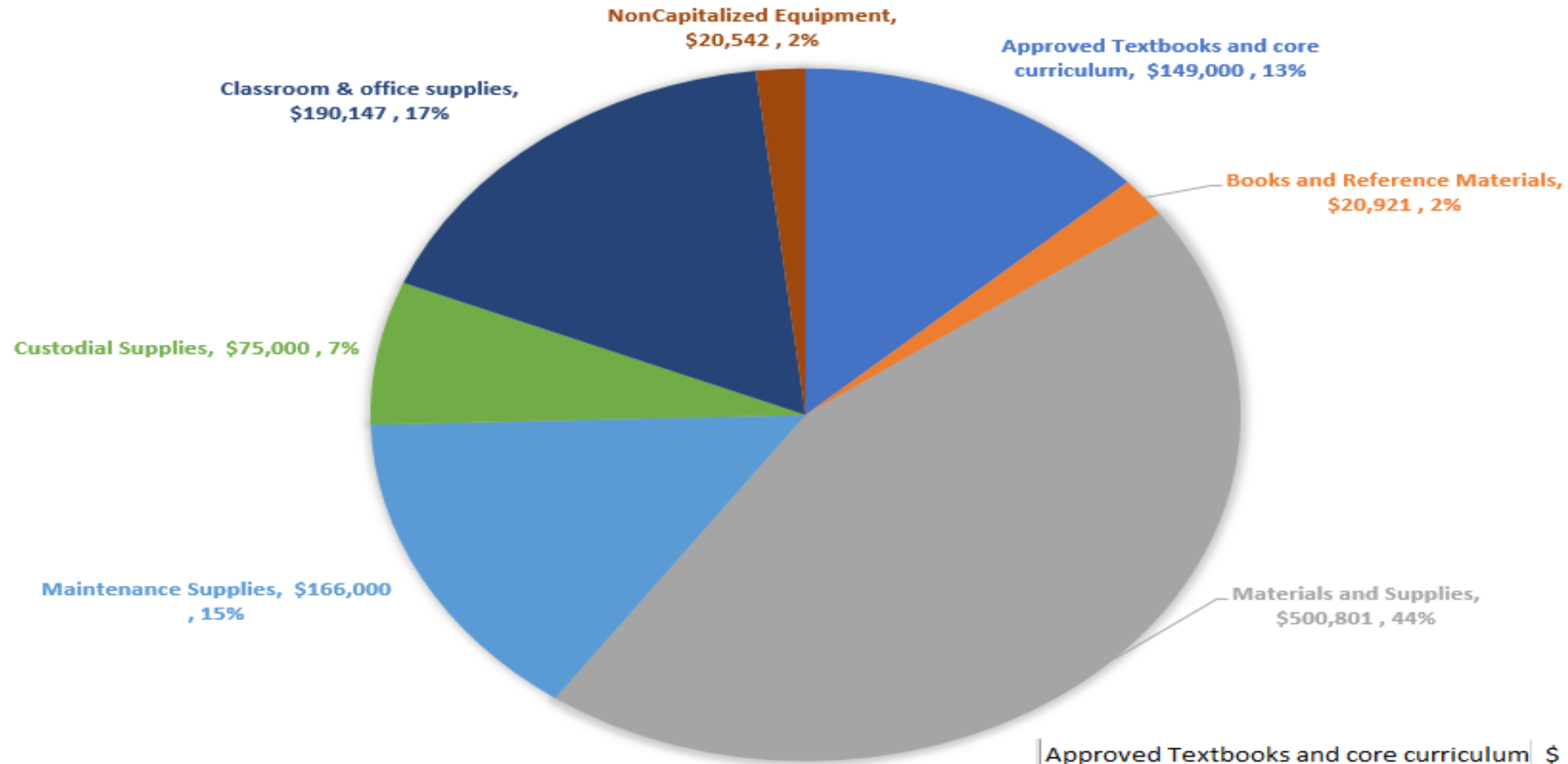
State Aid	\$ 2,505,456	7.2%
Education Protection	\$ 385,940	1.1%
Property Taxes	\$ 27,846,307	80.6%
LCFF Transfer	\$ (355,357)	-1.0%
Federal Revenue	\$ 655,066	1.9%
Other State Revenue	\$ 557,803	1.6%
CTEIG	\$ 178,700	0.5%
STRS Onbehalf	\$ 1,358,503	3.9%
Local Revenues	\$ 589,267	1.7%
SELPA	\$ 836,481	2.4%
Total	\$ 34,558,166	100.0%



Certificated	\$ 15,479,722	44.9%
Certificated Admin	\$ 1,786,565	5.2%
Classified	\$ 6,068,984	17.6%
Classified Admin	\$ 544,191	1.6%
STRS	\$ 2,654,212	7.7%
STRS Onbehalf	\$ 1,358,503	3.9%
PERS	\$ 1,265,855	3.7%
H & W	\$ 638,041	1.8%
Other Benefits	\$ 1,092,857	3.2%
Retiree Benefits	\$ 303,861	0.9%
Materials	\$ 1,122,411	3.3%
Services	\$ 2,050,187	5.9%
Capital Outlay	\$ -	0.0%
Others	\$ 132,916	0.4%
Total	\$ 34,498,305	100.0%

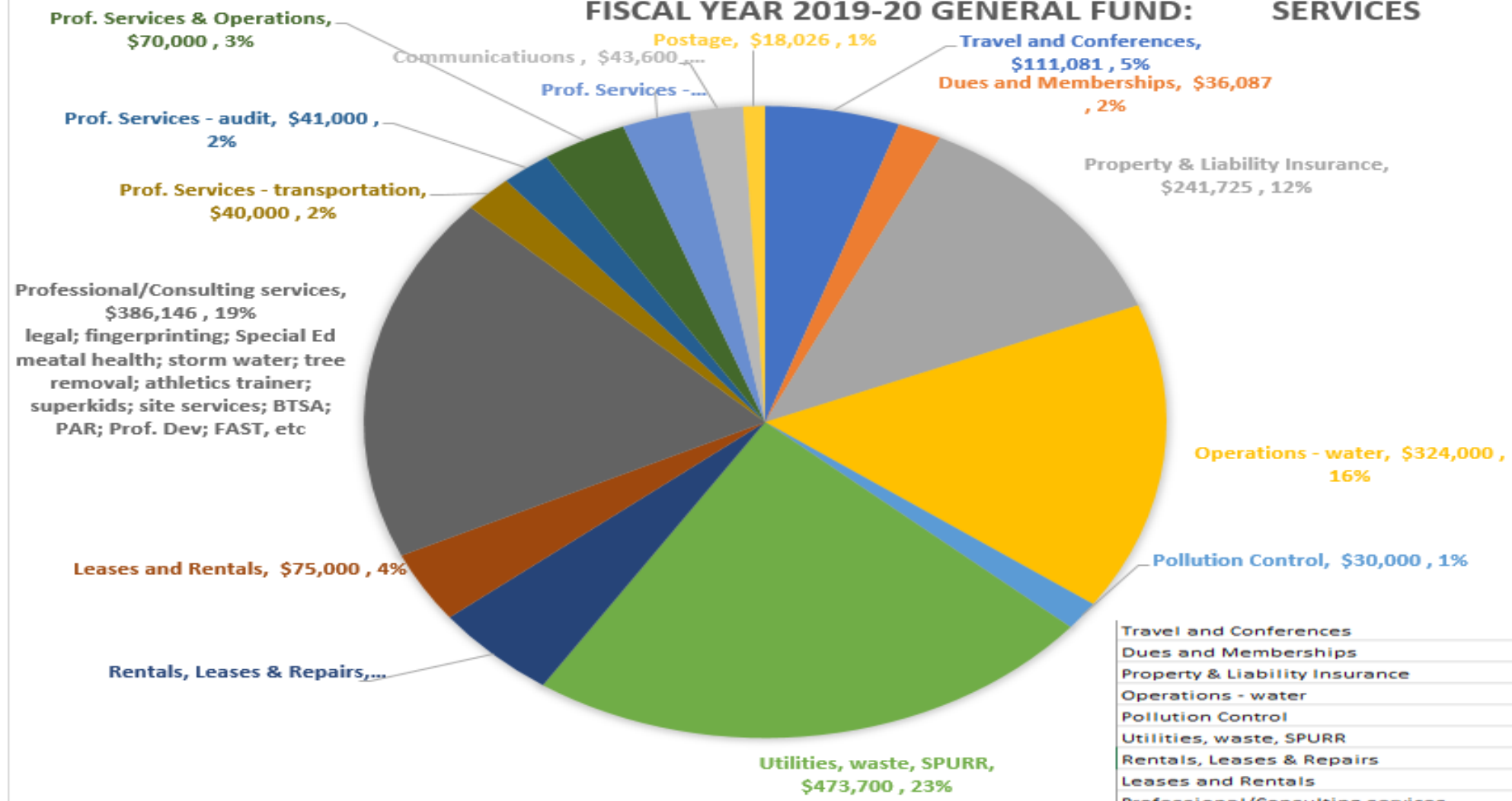


FISCAL YEAR 2019-20 GENERAL FUND: MATERIALS AND SUPPLIES



Approved Textbooks and core curriculum	\$	149,000	13.3%
Books and Reference Materials	\$	20,921	1.9%
Materials and Supplies	\$	500,801	44.6%
CTEIG grant, Special Ed, Medical Billing, etc			
Maintenance Supplies	\$	166,000	14.8%
Custodial Supplies	\$	75,000	6.7%
Classroom & office supplies	\$	190,147	16.9%
NonCapitalized Equipment	\$	20,542	1.8%
Total	\$	1,122,411	100.0%

FISCAL YEAR 2019-20 GENERAL FUND: SERVICES



Travel and Conferences	\$ 111,081	5.4%
Dues and Memberships	\$ 36,087	1.8%
Property & Liability Insurance	\$ 241,725	11.8%
Operations - water	\$ 324,000	15.8%
Pollution Control	\$ 30,000	1.5%
Utilities, waste, SPURR	\$ 473,700	23.1%
Rentals, Leases & Repairs	\$ 103,632	5.1%
Leases and Rentals	\$ 75,000	3.7%
Professional/Consulting services	\$ 386,146	18.8%
Prof. Services - transportation	\$ 40,000	2.0%
Prof. Services - audit	\$ 41,000	2.0%
Prof. Services & Operations	\$ 70,000	3.4%
Prof. Services - Fiscal (Financial system, TRANs, e-rate, shredding, bank fees, etc)	\$ 56,190	2.7%
Communicatiuons	\$ 43,600	2.1%
Postage	\$ 18,026	0.9%
Total	\$ 2,050,187	100.0%

Interfund Transfers Out

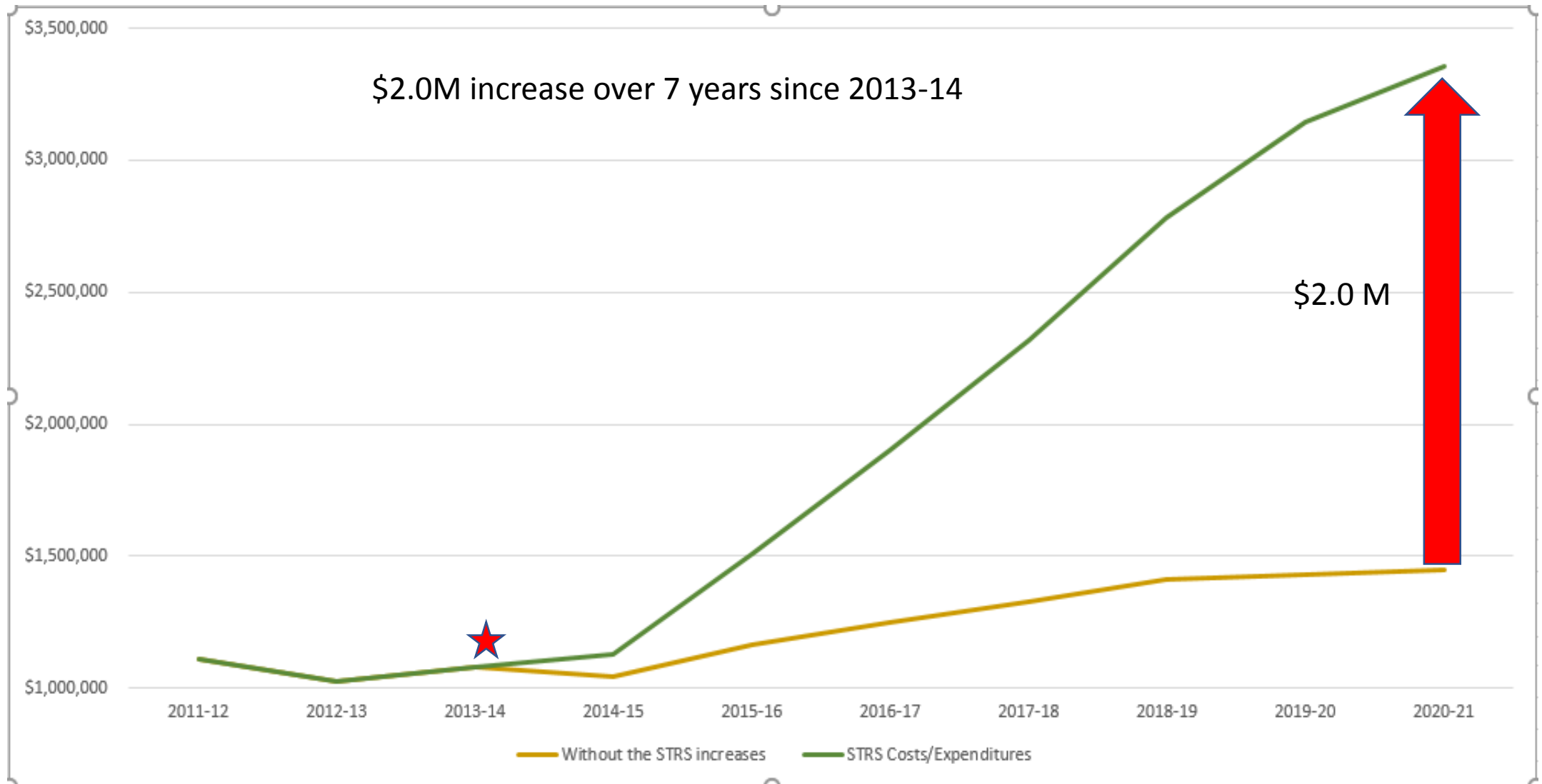
Fund 1 - General Fund

Property tax increase:					3.60%	5.80%	5.90%	6.00%		4.75%	4.75%	4%
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
		Actual	Actual	Actual	Actual	Actual	Actual	Audited Actuals	Second Interim	Estimate	Adopted Budget	Adopted Budget
Beginning Fund Balance - Restricted		68,054	11,164	9,233	318,582	269,777	498,525	724,568	446,664	65,640	330,390	-
Beginning Fund Balance - Unrestricted		4,789,783	4,418,268	3,377,908	3,220,119	3,416,235	4,742,364	4,663,312	4,151,404	3,252,756	3,210,234	3,210,234
Beginning Fund Balance		4,857,837	4,429,433	3,387,141	3,538,701	3,686,011	5,240,889	5,387,880	4,598,068	3,318,396	3,540,624	3,210,234
Total Revenues		24,041,691	24,255,560	25,813,130	26,019,661	29,883,289	30,493,576	32,034,891	33,601,093	34,486,210	34,581,872	35,559,825
Total Expenditures		24,295,271	25,126,506	25,550,516	25,777,964	28,275,427	30,435,285	32,774,619	34,696,431	34,731,034	34,481,829	35,600,365
percent change		4.7%	3.4%	1.7%	0.9%	9.7%	7.6%	7.7%	4.5%	0.5%	-0.6%	2.5%
Surplus (Deficit)		(253,580)	(870,946)	262,613	241,697	1,607,862	58,291	(739,727)	(1,095,338)	(244,824)	100,043	(40,540)
INFORMATION:												
Trf to Adult Ed - Fund 11					581,056	143,533	344,180	318,652	365,971	365,971	234,887	234,887
Transfers In (Out)												
Fund 11 - Adult Education		(76,892)	(151,919)	(50,000)								
Fund 13 - Cafeteria		(19,937)		(39,191)	(74,960)	(33,558)	(50,285)	(50,864)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance												
Fund 20 - Postemployment Benefits		(19,426)	(19,426)	(19,426)	(19,426)	(19,426)	(19,426)					
Fund 40 - Capital Projects												
Other Sources (Uses)		168					158,410		(117,024)			
Net Transfers In (Out)		(116,087)	(171,345)	(111,054)	(94,386)	(52,984)	88,699	(50,864)	(184,333)	(67,309)	(75,880)	(75,880)
Ending Fund Balance		4,488,171	3,387,141	3,538,700	3,686,012	5,240,889	5,387,880	4,598,068	3,318,397	3,006,263	3,564,787	3,093,814

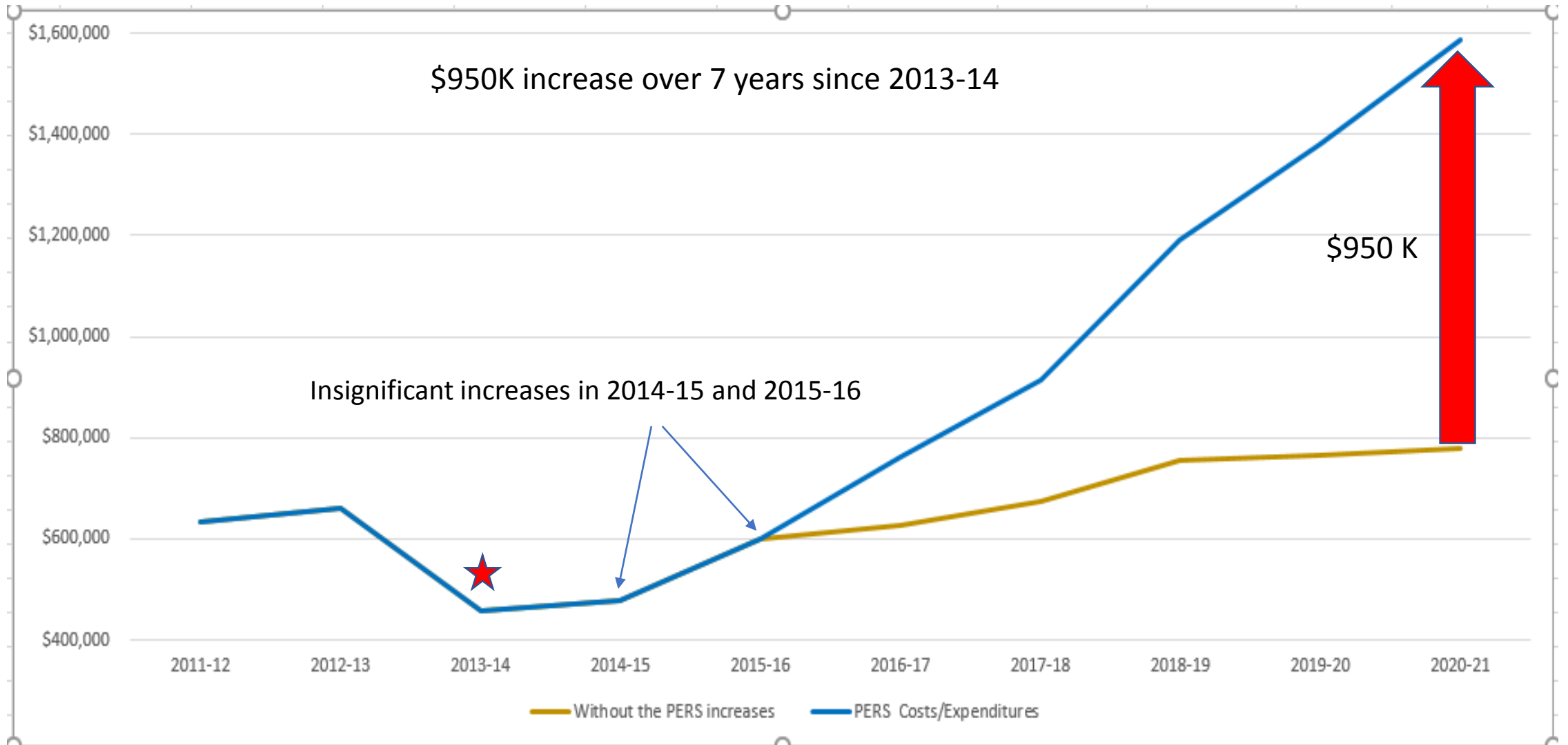
CalSTRS and CalPERS Costs:

Property tax increase:					3.60%	5.80%	5.90%	6.00%		4.75%	4.75%	4%
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
		Actual	Actual	Actual	Actual	Actual	Actual	Audited Actuals	Second Interim	Estimate	Adopted Budget	Adopted Budget
INFORMATION:												
Trf to Adult Ed - Fund 11					581,056	143,533	344,180	318,652	365,971	365,971	234,887	234,887
State-mandated STRS increase since 13-14		-	-	-	82,735	348,895	654,714	993,010	1,372,404	1,712,331	1,705,909	1,899,732
Without the STRS increases		\$ 1,106,450	\$ 1,023,443	\$ 1,077,240	1,044,777	1,160,637	1,247,435	1,325,621	1,286,560	1,018,355	948,303	1,224,658
STRS rates		8.25%	8.25%	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	18.13%	19.10%
STRS Costs/Expenditures		\$ 1,106,450	\$ 1,023,443	\$ 1,077,240	\$ 1,127,512	\$ 1,509,532	\$ 1,902,149	\$ 2,318,631	\$ 2,658,964	\$ 2,730,686	\$ 2,654,212	\$ 3,124,390
PERS Board mandated increase since 13-14		-	-	-	1,169	1,265	135,369	242,436	438,906	616,089	616,083	814,471
Without the PERS increases		\$ 633,761	\$ 661,554	\$ 456,473	477,507	598,210	625,569	672,798	754,098	764,354	649,772	592,485
PERS rates		10.923%	11.417%	11.442%	11.771%	11.847%	13.888%	15.531%	18.062%	20.700%	20.733%	23.400%
PERS Costs/Expenditures		\$ 633,761	\$ 661,554	\$ 456,473	\$ 478,676	\$ 599,475	\$ 760,938	\$ 915,234	\$ 1,193,004	\$ 1,380,443	\$ 1,265,855	\$ 1,406,956
Health & Welfare Benefit Costs												
Carryover funds									644,241			
Transfers In (Out)												
Fund 11 - Adult Education		(76,892)	(151,919)	(50,000)								
Fund 13 - Cafeteria		(19,937)		(39,191)	(74,960)	(33,558)	(50,285)	(50,864)	(67,309)	(67,309)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance												
Fund 20 - Postemployment Benefits		(19,426)	(19,426)	(19,426)	(19,426)	(19,426)	(19,426)					
Fund 40 - Capital Projects												
Other Sources (Uses)		168					158,410		(117,024)			
Net Transfers In (Out)		(116,087)	(171,345)	(111,054)	(94,386)	(52,984)	88,699	(50,864)	(184,333)	(67,309)	(75,880)	(75,880)
Ending Fund Balance		4,488,171	3,387,141	3,538,700	3,686,012	5,240,889	5,387,880	4,598,068	3,318,397	3,006,263	3,564,787	3,093,814

CalSTRS Cost Increases: 2011-12 to 2020-21



CalPERS Cost Increases: 2011-12 to 2020-21



Governor's 2019-20 May Revision for CalSTRS Payments:

- **2019-20 January Proposed Budget**

- **A total of \$3 billion in one-time non-Proposition 98 funds will be used to buy down CalSTRS contribution rates in 2019-20 and beyond**

- Based on current assumptions, a \$700 million would be used to decrease CalSTRS Employer contributions in 2019-20 of 18.13% to 17.10% and in 2020-21 from 19.10% to 18.10%
- The remaining \$2.3 billion is expected to reduce employer contributions beyond 2020-21 by approximately half (0.50%) a percentage point

- **2019-20 May Revision:**

- **The May Revision adds \$150 million of one-time non-Proposition 98 funds to further reduce the CalSTRS employer contribution rate from the statutory rate of 18.13% to 16.7% in 2019-20**

- **Impact of the reduction in rates to PG USD if the proposal is in statute:**

- 2019-20 from 18.13% to 16.7% = estimated savings of \$181K
- 2020-21 from 19.10% to 18.10% = estimated savings of \$167K

Fund 11 – Adult Education Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		774,914	1,693,433	2,336,590	2,336,590	1,477,887	1,343,317	1,232,849
Revenues:								
Revenue Limit Sources 8000		344,180	318,652	129,000	365,971	234,887	234,887	234,887
Federal Revenue 8200		34,558	25,722	26,252	26,252	36,122	36,122	36,122
Other State Revenue 8091		1,354,433	1,883,967	1,163,845	1,486,502	1,459,657	1,459,657	1,459,657
Other Local Revenue 8600		546,770	520,314	550,000	409,473	145,000	145,500	145,500
Total Revenues		2,279,942	2,748,654	1,869,097	2,288,198	1,875,666	1,876,166	1,876,166
Expenditures:								
Certificated Salaries 1000		597,180	585,395	568,847	590,361	625,729	635,553	645,531
Classified Salaries 2000		351,803	377,762	608,642	617,675	757,793	769,690	781,774
Employee Benefits 3000		209,514	234,137	268,203	273,411	302,698	329,391	334,762
Books and Supplies 4000		165,189	170,778	476,647	479,063	169,225	170,000	170,000
Services & Other Oper 5000		37,736	204,408	185,537	198,169	81,891	82,000	82,000
Capital Outlay 6000			533,017	379,000	460,681			
Other Outgo 7100								
Indirect Costs 7350					110,000	72,900		
Total Expenditures		1,361,423	2,105,497	2,486,876	2,729,360	2,010,236	1,986,634	2,014,068
Surplus (Deficit)		918,518	643,157	(617,779)	(441,162)	(134,570)	(110,468)	(137,902)
Transfers In - Fund 1 8900								
Ending Fund Balance		1,693,433	2,336,590	1,718,812	1,895,429	1,343,317	1,232,849	1,094,947
Components of Ending Fund Balance:								
a) Nonspendable - Revolv 9711								
b) Restricted - Donations 9740		1,188,902	1,688,778	1,262,622	1,302,992	610,530	500,062	362,160
c) Committed 9750								
d) Assigned 9780		504,531	647,812	456,190	592,437	732,787	732,787	732,787
e) Unassigned/Unappropri 9790								
Ending Fund Balance		1,693,433	2,336,590	1,718,812	1,895,429	1,343,317	1,232,849	1,094,947

Fund 12 – Child Development Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		63,531	83,284	108,280	108,280	129,082	130,163	116,877
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
State Revenue (Presch)	8500	99,383	91,248	122,038	122,038	119,018	120,000	120,000
Local Revenue (BASRI)	8600	418,184	419,342	430,000	430,000	408,000	408,000	408,000
Total Revenues		517,567	510,590	552,038	552,038	527,018	528,000	528,000
Expenditures:								
Certificated Salaries	1000	57,887	59,570	63,863	63,863	64,163	65,170	66,194
Classified Salaries	2000	263,017	279,529	271,436	280,725	295,330	300,794	306,358
Employee Benefits	3000	93,776	99,603	112,395	112,471	121,894	130,482	133,521
Books and Supplies	4000	6,667	11,798	20,000	20,000	9,810	9,800	9,800
Services & Other Oper	5000	50,293	13,422	15,000	15,000	10,200	10,500	10,500
Capital Outlay	6000	4,503	-	10,000	14,637	-	-	-
Other Outgo	7100							
Indirect Costs	7300	21,672	21,672	24,540	24,540	24,540	24,540	24,540
Total Expenditures		497,814	485,594	517,234	531,236	525,937	541,286	550,913
Surplus (Deficit)		19,753	24,997	34,804	20,802	1,081	(13,286)	(22,913)
Transfers In from Fund		8900						
Ending Fund Balance		83,284	108,280	143,084	129,082	130,163	116,877	93,964
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	83,284	108,280	143,084	129,082	130,163	116,877	93,964
e) Unassigned-Res for Ec	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		83,284	108,280	143,084	129,082	130,163	116,877	93,964

Fund 13 – Cafeteria Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		8,680	9,929	13,766	13,765	13,765	13,865	6,693
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8200	180,311	182,258	180,000	180,000	180,000	180,000	180,000
Other State Revenue	8500	12,680	16,862	28,326	28,326	11,600	11,600	11,600
Other Local Revenue	8600	393,762	415,716	390,000	390,000	395,000	400,000	400,000
Total Revenues		586,753	614,836	598,326	598,326	586,600	591,600	591,600
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000	270,631	290,475	285,002	285,055	277,270	282,399	287,624
Employee Benefits	3000	60,640	71,608	90,164	91,081	88,835	96,378	99,542
Supplies	4000	295,336	287,011	283,101	283,101	284,000	283,600	283,600
Services	5000	9,182	12,770	14,449	14,449	12,275	12,275	12,275
Capital Outlay	6000							
Other Outgo	7100							
Total Expenditures		635,789	661,863	672,716	673,686	662,380	674,652	683,041
Surplus (Deficit)		(49,036)	(47,028)	(74,390)	(75,360)	(75,780)	(83,052)	(91,441)
Transfers In - General	8900	50,285	50,864	67,309	67,309	75,880	75,880	75,880
Ending Fund Balance		9,929	13,766	6,685	5,714	13,865	6,693	(8,868)
Components of Ending Fund Balance:								
a) Nonspendable - Stores	9711	9,929	8,645					
b) Restricted	9740		4,568	6,132	5,162	13,865	6,693	(8,868)
c) Committed								
d) Assigned			552	553	552			
e) Unassigned/Unappropriated	9790							
Ending Fund Balance		9,929	13,765	6,685	5,714	13,865	6,693	(8,868)

Fund 14 – Deferred Maintenance Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		380,180	94,526	26,040	26,040	4,733	69,105	118,105
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8590	93,372	93,372	93,372	93,372	93,372	93,000	93,000
Other Local Revenue	8660	2,948	402	1,000	300	1,000	1,000	1,000
Total Revenues		96,320	93,774	94,372	93,672	94,372	94,000	94,000
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4300	31,640	6,572	2,000	-	-	-	-
Services	5800	350,335	155,688	76,737	114,979	30,000	45,000	45,000
Capital Outlay	6000							
Other Outgo	7100							
Indirect Costs	7300							
Total Expenditures		381,975	162,260	78,737	114,979	30,000	45,000	45,000
Surplus (Deficit)		(285,655)	(68,486)	15,635	(21,307)	64,372	49,000	49,000
Transfers In (Out) - to								
Ending Fund Balance		94,526	26,040	41,676	4,733	69,105	118,105	167,105

Fund 20 – Postemployment Benefits Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		177,493	199,078	5,860	5,860	5,885	5,910	5,935
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	2,160	1,782	25	25	25	25	25
Total Revenues		2,160	1,782	25	25	25	25	25
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4000							
Services	5000							
Capital Outlay	6000							
Other Outgo	7100							
Indirect Costs	7300							
Total Expenditures		-	-	-	-	-	-	-
Surplus (Deficit)		2,160	1,782	25	25	25	25	25
Transfers In (Out) - from	8900	19,426	(195,000)					
Ending Fund Balance		199,078	5,860	5,885	5,885	5,910	5,935	5,960
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned - Medigap	9780	199,078	5,860	5,885	5,885	5,910	5,935	5,960
e) Unassigned-Reserve for	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		199,078	5,860	5,885	5,885	5,910	5,935	5,960

Fund 21 – Building Fund (Education Technology)

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		542,106	1,864,324	1,504,309	1,504,309	655,779	10,779	1,415,779
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	2,076,395	22,929	5,000	6,394	5,000	2,005,000	5,000
Total Revenues		2,076,395	22,929	5,000	6,394	5,000	2,005,000	5,000
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4400	161,231	254,111	645,773	645,773	450,000	400,000	400,000
Services	5800	134,492	128,833	169,285	176,373	100,000	100,000	100,000
Capital Outlay	6000	458,454	-	100,000	100,000	100,000	100,000	100,000
Other Outgo	7100							
Indirect Costs	7300							
Total Expenditures		754,177	382,944	915,058	922,146	650,000	600,000	600,000
Surplus (Deficit)		1,322,218	(360,015)	(910,058)	(915,752)	(645,000)	1,405,000	(595,000)
Transfers In (Out)	8900							
Ending Fund Balance		1,864,324	1,504,309	594,251	588,557	10,779	1,415,779	820,779
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740		1,493,530	583,472	577,778			
c) Committed	9750							
d) Assigned	9780	1,864,324	10,779	10,779	10,779	10,779	1,415,779	820,779
e) Unassigned-Reserve fo	9789							
Unassigned/Unappropri	9790							
Ending Fund Balance		1,864,324	1,504,309	594,251	588,557	10,779	1,415,779	820,779

Fund 40 - Capital Outlay Projects Fund

		2016-17	2017-18	2018-19	2018-19	2019-20	2020-21	2021-22
		Actual	Audited Actuals	First Interim	Second Interim	Adopted Budget	Estimate	Estimate
Beginning Fund Balance		571,955	376,097	10,636	10,636	118,121	176,991	232,424
Revenues:								
Revenue Limit Sources	8000							
Federal Revenue	8100							
Other State Revenue	8300							
Other Local Revenue	8600	285,922	904,725	220,770	220,770	218,770	225,333	232,093
Total Revenues		285,922	904,725	220,770	220,770	218,770	225,333	232,093
Expenditures:								
Certificated Salaries	1000							
Classified Salaries	2000							
Employee Benefits	3000							
Supplies	4000	124,197	107,904	25,655	45,655	-	10,000	10,000
Services	5000	91,094	781,825	39,654	18,300	30,000	30,000	30,000
Capital Outlay - Equipm	6000	237,355	374,818	-	3,882			
Other Outgo	7100		200,640	200,630	200,640	129,900	129,900	129,900
Indirect Costs	7300	29,135	-	-	-	-	-	-
Total Expenditures		481,781	1,465,187	265,939	268,477	159,900	169,900	169,900
Surplus (Deficit)		(195,858)	(560,462)	(45,170)	(47,707)	58,870	55,433	62,193
Transfers In (Out)	8900		195,000	117,024	117,024			
Ending Fund Balance		376,097	10,636	82,490	79,952	176,991	232,424	294,617
Components of Ending Fund Balance:								
a) Nonspendable - Revolv	9711							
b) Restricted	9740							
c) Committed	9750							
d) Assigned	9780	376,097	10,636	82,490	79,952	176,991	232,424	294,617
e) Unassigned/Unappropri	9790							
Ending Fund Balance		376,097	10,636	82,490	79,952	176,991	232,424	294,617



BOARD APPROVED BUDGET SAVINGS FOR 2019-20: As budget revisions in August

1. Openings: 2 FTEs certificated staff; 1.0 FTE from the resignation of a RSP staff and 1.0 FTE from the retirement of a 2nd grade teacher
 - Current plan is to move 2 Kindergarten teachers to these positions due to the current low teacher/student ratio at the K level; if the enrollment number goes up, plan can change
 - Estimated savings of \$109,000 total compensation each; 2 FTEs = \$218,000 (average of new hires at \$89,876 plus statutory costs)

2. Suspend Spanish classes for After School program; savings = \$7,000

3. Reduce Math Coach budget; savings = \$16,600

4. Eliminate professional development for administration on cognitive coaching; savings = \$11,000

5. Summer school – adjustments based on actuals in June 2019

Questions?

Appendix I - Carryover funds from 2017-18:

A. Restricted Fund:

• Medi-Cal Billing	\$ 86,391	
• Prop 39 – CA Clean Energy Act	\$147,824	
• Special Ed Mental Health	\$ 4,629	
• College Readiness Block Grant	\$ 56,961	
• Classified Employees PD Grant	<u>(\$ 13,782)</u>	received in 18-19 but unbudgeted
Subtotal	\$282,023	

B. Unrestricted Fund:

• Local Donations	\$312,153	
• ROP fees	\$ 1,297	
• ACSA carryover funds	<u>\$ 48,768</u>	
Subtotal	\$362,218	

Combined GF Total \$644,241

Appendix II

Site Allocations

	2012-13 actual	2013-14 actual	2014-15 actual	2015-16 actual	2016-17 actual	2017-18 actual	2018-19 actual	2019-20 budget
Forest Grove								
Enrollment (97% of estimate)	496	499	411	428	458	449	448	437
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
Initial Allocation	\$ 64,480	\$ 64,870	\$ 53,380	\$ 55,575	\$ 61,830	\$ 62,875	\$ 62,740	\$ 61,246
Enrollment (actual CBEDS)	489	458	460	470	472	463	448	437
Final Allocation	\$ 63,570	\$ 59,540	\$ 59,800	\$ 61,100	\$ 63,720	\$ 64,820	\$ 62,740	\$ 61,246
Increase (Decrease)	\$ (910)	\$ (5,330)	\$ 6,420	\$ 5,525	\$ 1,890	\$ 1,945	\$ -	\$ -
Robert Down								
Enrollment (97% of estimate)	486	522	437	447	458	474	458	463
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
Initial Allocation	\$ 63,180	\$ 67,860	\$ 56,830	\$ 58,045	\$ 61,830	\$ 66,406	\$ 64,098	\$ 64,777
Enrollment (actual CBEDS)	488	487	468	472	490	489	458	463
Final Allocation	\$ 63,440	\$ 63,310	\$ 60,840	\$ 61,360	\$ 66,150	\$ 68,460	\$ 64,098	\$ 64,777
Increase (Decrease)	\$ 260	\$ (4,550)	\$ 4,011	\$ 3,315	\$ 4,320	\$ 2,054	\$ -	\$ -
Middle School								
Enrollment (97% of estimate)	455	513	452	454	496	485	461	440
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
Initial Allocation	\$ 59,150	\$ 66,690	\$ 58,788	\$ 59,033	\$ 66,960	\$ 67,900	\$ 64,505	\$ 61,653
Enrollment (actual CBEDS)	469	484	472	512	495	500	461	440
Final Allocation	\$ 60,970	\$ 62,920	\$ 61,360	\$ 66,560	\$ 66,825	\$ 70,000	\$ 64,505	\$ 61,653
Increase (Decrease)	\$ 1,820	\$ (3,770)	\$ 2,572	\$ 7,527	\$ (135)	\$ 2,100	\$ -	\$ -
High School								
Enrollment (97% of estimate)	581	628	527	561	591	599	647	633
Allocation per Student	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00
Initial Allocation	\$ 75,530	\$ 81,640	\$ 68,558	\$ 72,865	\$ 79,785	\$ 83,924	\$ 90,579	\$ 88,677
Enrollment (actual CBEDS)	597	595	596	613	602	618	647	633
Final Allocation	\$ 77,610	\$ 77,350	\$ 77,480	\$ 79,690	\$ 81,270	\$ 86,520	\$ 90,579	\$ 88,677
Increase (Decrease)	\$ 2,080	\$ (4,290)	\$ 8,922	\$ 6,825	\$ 1,485	\$ 2,596	\$ -	\$ -
Community High School								
Enrollment (97% of estimate)	20	20	23	18	14	17	17	19
Allocation per Student	\$ 250.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 335.00	\$ 340.00	\$ 340.00	\$ 340.00
Initial Allocation	\$ 5,000	\$ 6,600	\$ 7,590	\$ 5,957	\$ 4,690	\$ 5,936	\$ 5,936	\$ 6,596
Enrollment (actual CBEDS)	21	27	19	16	23	18	17	19
Final Allocation	\$ 5,250	\$ 8,910	\$ 6,270	\$ 5,280	\$ 7,705	\$ 6,120	\$ 5,936	\$ 6,596
Increase (Decrease)	\$ 250	\$ 2,310	\$ (1,320)	\$ (677)	\$ 3,015	\$ 184	\$ -	\$ -
Total Final Allocations	\$ 270,840	\$ 272,030	\$ 265,750	\$ 273,990	\$ 285,670	\$ 295,920	\$ 287,858	\$ 282,949