

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
March 13, 2019

OPEN SESSION

CALL TO ORDER – President Slusser called the meeting to order at 4:00 p.m.

ROLL CALL – Board members present: Dennis Slusser, America Navarro, and Jonna Phillips. Kathryn Sheppard 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 (Phillips/Navarro) 3/0/2
Slusser - Aye Navarro – Aye Phillips – Aye Sheppard – Absent Wilkinson – Absent

PUBLIC COMMENT - None

REPORTS - FINANCIAL REPORT:

Mrs. Ragan presented the Second Interim Budget to the Board and said the revised calculation now projects an increase in LCFF funding of \$27,185 as compared to First Interim Budget. The District is able to meet its multi-year projection through 20/21 as reported at 18/19 Second Interim. Mrs. Ragan went over the powerpoint presentation with the Board. (Powerpoint presentation is attached)

ACTION ITEMS

The Board approved Action Items A-D MSCU (Navarro/Phillips) 3/0/2
Slusser - Aye Navarro – Aye Phillips – Aye Sheppard – Absent Wilkinson – Absent

- A. Approve Second Interim Budget
- B. Approve Change to Certificated Management Salary Schedule effective July 1, 2019
- C. Approve Resolution 2018/2019 #10 to Authorize Execution and Delivery of a Lease and Sublease Agreement for Financing Capital School Facility Improvement Projects and Authorizing and Directing the Execution and Delivery of Related Documents and Actions.
- D. Approve Bid of \$2,149,000 with Change Order #1 for New Snack Bar Bids and Home Bleachers/Press Box at BHS

PERSONNEL ACTION ITEMS

The Board approved Personnel Action Items A-C MSCU (Navarro/Phillips) 3/0/2
Slusser - Aye Navarro – Aye Phillips – Aye Sheppard – Absent Wilkinson – Absent

- A. Approve Hiring of Jane Little as Pool Manager for the 2019 Summer Season
- B. Approve Hiring of Jessica Evans as Cheer Coach for the 2019/2010 Season
- C. Approve Hiring of Megan Schuenemeyer as a Volunteer Walk-on Cheer Coach

INFORMATION ITEMS

- A. Investment Report for January 31, 2019 from Butte County Treasurer-Tax Collector – Standard report from the County.

The Board Adjourned into Closed Session at 4:17 p.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 4:25 p.m.

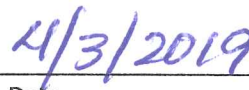
ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION - President Slusser reported that no action was taken in Closed Session.

ADJOURNMENT – The meeting was adjourned at 4:26 p.m.

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

2018/2019 SECOND INTERIM BUDGET
MARCH 13, 2019

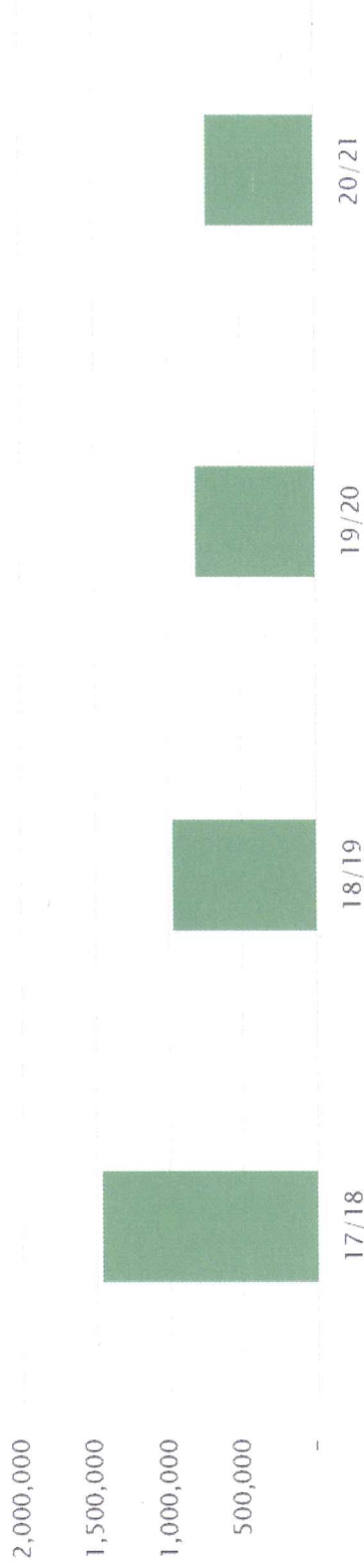


18/19 SECOND INTERIM BUDGET

▶ General Fund Unrestricted Ending Balance MYP Projections

<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
1,461,968	966,266	807,480	729,743

Unrestricted General Fund Ending Balance



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

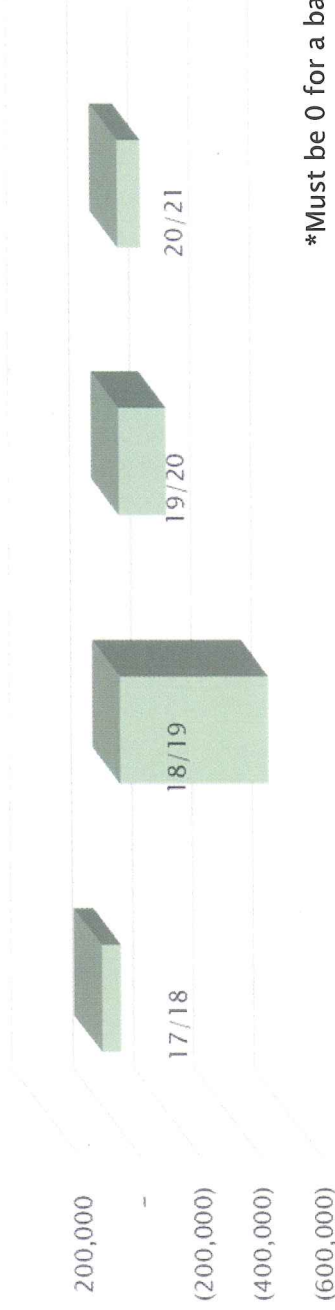
DEU – Designation for Economic Uncertainties *State Requirement is 4% of total expenditures (Restricted & Unrestricted)*
 Board Policy is 8% – Fund 17 is Assigned as DEU



18/19 SECOND INTERIM BUDGET

Projected Unrestricted GF Balance	17/18	18/19	19/20	20/21
	1,461,968	966,266	807,480	729,743
▶ Deficit Spending	(0)	(495,702)	(158,786)	(77,736)*
▶ Fund 17 Reserve	601,588	611,588	617,588	623,588
4% DEU	295,624	349,540	339,148	343,599
8% DEU	591,247	699,801	678,297	687,198
▶ Amount +/- 4% Reserve	1,767,932	1,228,314	1,085,920	1,009,732 **
▶ Amount +/- 8% Reserve	1,472,309	878,053	746,771	666,133**
▶ Fund 20 Reserve	500,911	509,912	514,912	519,912

Projected Deficit Spending 17/18 - 20/21



*Must be 0 for a balanced budget

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

18/19 SECOND INTERIM BUDGET

- ✓ **COLA:**
COLAs are estimated in the LCFF. 18/19 actual is 3.70%, 19/20 is 3.46% and 20/21 is 2.86%
- ✓ **ADA:**
The LCFF ADA for 18/19 is 593.00. Of this amount 210.13 is BHS NSS. Unduplicated percentage is 66.03%. Prior Year 17/18 LCFF ADA was 599.87
- ✓ **LCFF:**
The State is projecting to fund 100% of LCFF GAP for 18/19. The GAP funding is \$234,824



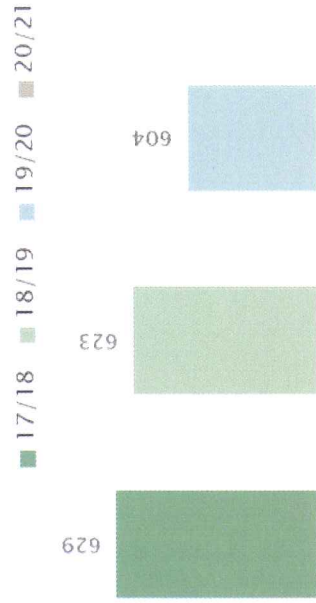
Enrollment Projections 17/18- 20/21

► SCHOOL YEAR based on Month 7 of 18/19

	17/18	18/19	19/20	20/21
BES	375	374	378	373
RES	39	34	25	22
BHS	213	213	199	192
CDS	0	0	0	0
ISS	2	2	2	2
Total	629	623	604	589

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

ENROLLMENT PROJECTIONS 17/18-20/21



NSS Funding Tier for BHS

► Necessary Small High School Funding

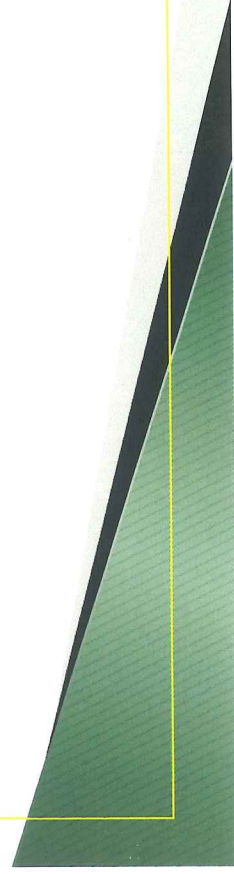
► Certificated Employees ADA \$\$\$

► Less Than 1-19		257,690
► 3	1-19	572,760
► 4	20-38	701,605
► 5	39-57	830,450
► 6	58-71	959,295
► 7	72-86	1,088,140
► 8	87-100	1,216,985
► 9	101-114	1,345,830
► 10	115-129	1,474,675
► 11	130-143	1,603,520
► 12	144-171	1,732,365
► 13	172-210	1,861,210*
► 14	211-248	1,990,055
► 15	249-286	2,118,900

* 18/19 Funding Tier

18/19 SECOND INTERIM BUDGET

- ▶ Unrestricted General Fund
- ▶ Revenue estimates up from 11 434,440
- ▶ Expense estimates up from 11 438,877
- ▶ Deficit Spending is estimated (495,702)
- ▶ ADA used in LCFF Calculation 593.00
- ▶ Possible expense savings in 4s and 5s will be updated in 18/19 Unaudited Actuals. This could result in a larger ending fund balance.

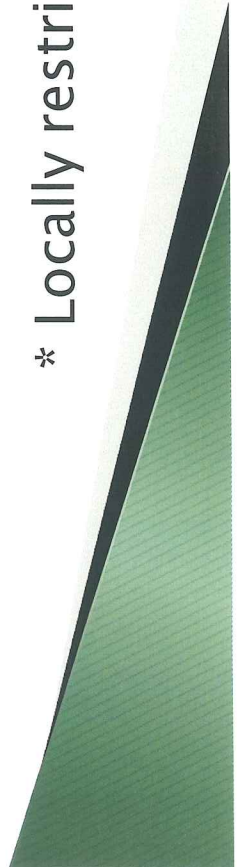


18/19 SECOND INTERIM BUDGET

FUND BALANCES UA 6/30/18 & Projected 18/19 2nd Interim

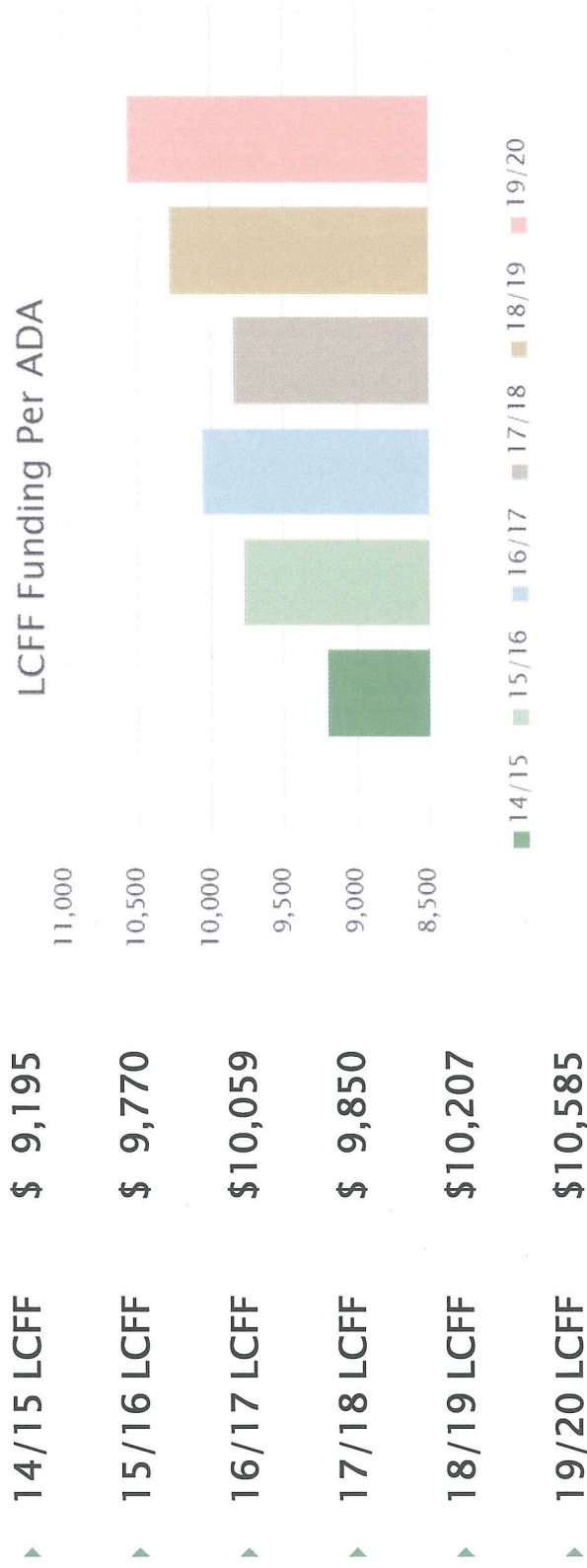
		<u>6/30/18</u>	<u>18/19 2nd Int</u>
Fund 01	General Fund	\$1,461,968	\$ 966,266
Fund 17	Special DEU *	\$ 601,588	\$ 611,588
Fund 20	Special PEB *	<u>\$ 500,911</u>	<u>\$ 509,912</u>
	Total Per GASB 54 Requirement	\$2,564,467	\$2,087,766
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 23,593	\$ 0
Fund 14	D.M.	\$ 0	\$ 0
Fund 25	Capital Facilities	\$361,241	\$ 350,241
Fund 40	Capital Projects SR	\$ 0	\$ 0
Fund 73	Scholarship	\$667,256	\$ 665,806

* Locally restricted by Board



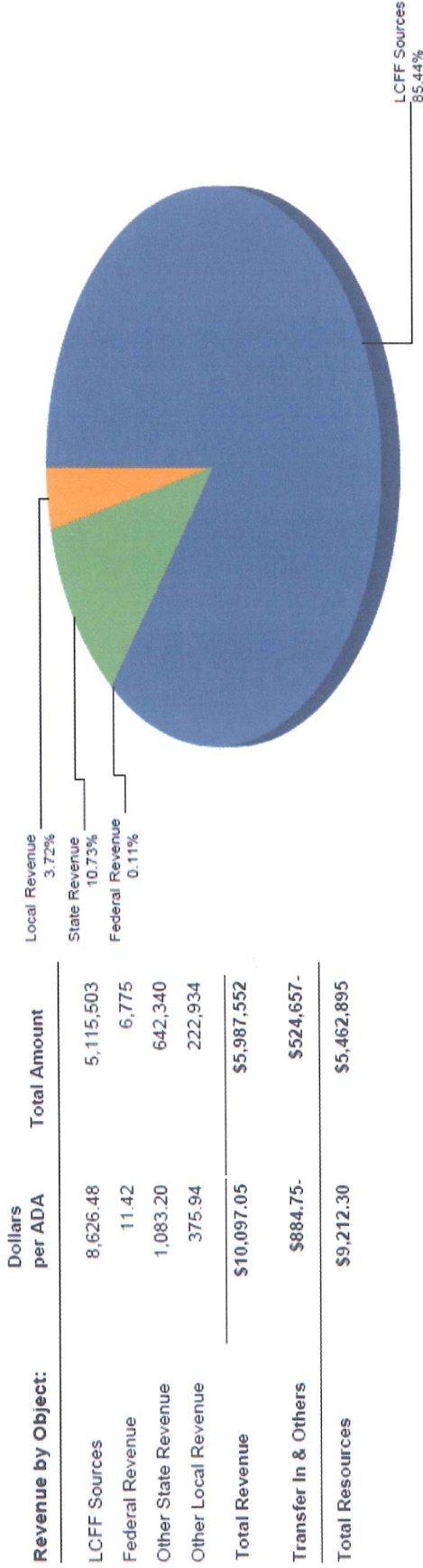
18/19 SECOND INTERIM BUDGET

Per ADA Funding 14/15 - 19/20



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

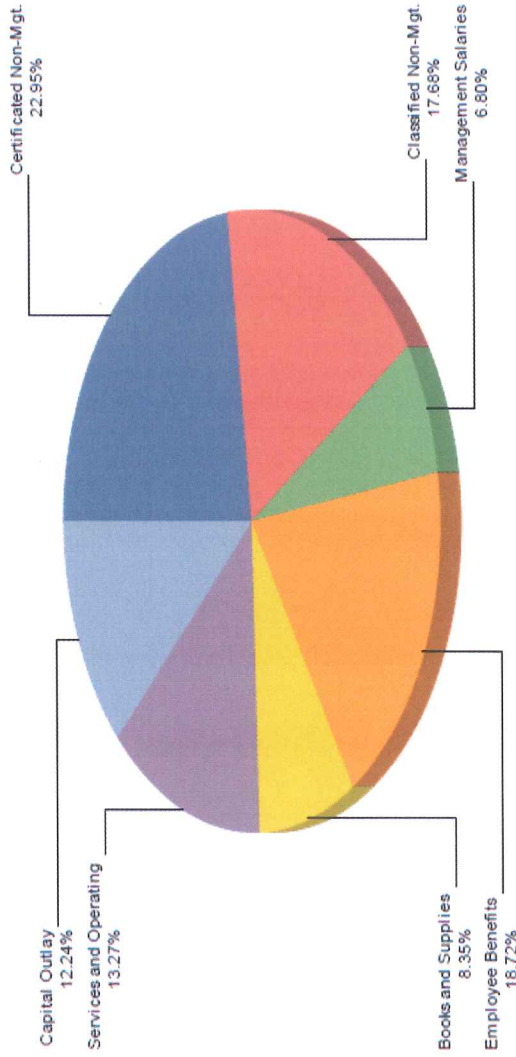
Total Revenue Summary (as % of Total Revenue)



Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	8,626.48	5,115,503
Federal Revenue	11.42	6,775
Other State Revenue	1,083.20	642,340
Other Local Revenue	375.94	222,934
Total Revenue	\$10,097.05	\$5,987,552
Transfer In & Others	\$884.75-	\$524,657-
Total Resources	\$9,212.30	\$5,462,895

Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	2,243.00	1,330,101
Class. Non-Mgt. Salaries	1,727.38	1,024,339
Management Salaries	664.26	393,908
Employee Benefits	1,829.63	1,084,971
Books and Supplies	815.66	483,686
Services and Operating	1,296.35	768,736
Capital Outlay	1,195.88	709,156
Other Outgo	138.52	82,142
Total Expenditure	\$9,633.65	\$5,712,755
Transfer out and Other:	\$110.02	\$65,242
Total Uses	\$9,743.67	\$5,777,997



Budget Summary Analysis

Fiscal Year 2018/19

Budget07a

Model BR19-06 2018-19 Second Interim DO NOT POST

Second Interim Budget

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

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	3,794.20	2,249,960
Instruction Related Services	979.98	581,130
Pupil Services	1,337.72	793,269
Ancillary Services	128.26	76,060
Community Services	104.44	61,934
Enterprise	0.00	0
General Administration*	1,346.90	798,711
Plant Services	1,942.14	1,151,691
Other Outgo	110.02	65,242
Total	\$9,743.67	\$5,777,997

* General Administration Expenditure Breakdown:		
Board and Supt. Administration	420.46	249,334
Other General Administration	778.04	461,377
Centralized Data Processing	148.40	88,000

