

Minutes  
BIGGS UNIFIED SCHOOL DISTRICT  
SPECIAL MEETING OF THE BOARD OF TRUSTEES  
December 17, 2018

**OPEN SESSION**

**CALL TO ORDER** – President Slusser called the meeting to order at 3:00 p.m.

**ROLL CALL - Board members present:** Kathryn Sheppard, America Navarro, Dennis Slusser, Megan Wilkinson and Jonna Phillips.

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

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

**APPROVAL OF AGENDA**

The Board approved the agenda. MSCU (Navarro/Wilkinson) 5/0

**APPROVAL OF MINUTES**

The Board approved the minutes from the December 5, 2018 Regular Board meeting as written. MSCU (Sheppard/Wilkinson) 5/0

The Board adjourned into Closed Session at 3:03 pm

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

Closed Session was adjourned at 3:09 pm

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Slusser announced no action was taken during Closed Session.

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

**REPORTS:**

**FINANCIAL REPORT:**

A1. First Interim Budget

Pam Ragan, Financial Officer, reviewed the budget transmittal and the powerpoint presentation with the Board. Mrs. Ragan also noted that due to the failure of the Bond the District is filing paperwork for financial hardship money for modernization from the State. She and Superintendent Kaelin will be attending the Governors Budget workshops in Sacramento in January.

**CONSENT AGENDA**

The Board approved the Consent Agenda Item A. MSCU (Sheppard/Navarro) 5/0

- A. Approve Inter-district Agreement Request(s) for the 2018-2019 school year

*Correction was made to Students #3 & #4 - they should be from Biggs to Durham which were Released*

**ACTION ITEMS**

The Board approved Action Items A. MSCU (Wilkinson/Sheppard) 5/0

- A. Approve First Interim Budget

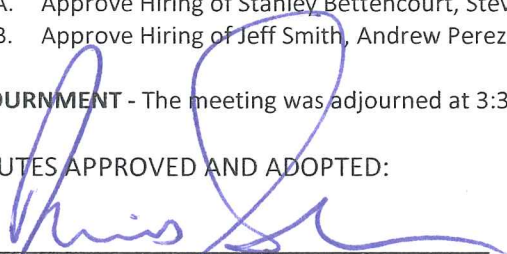
**PERSONNEL ACTION**


The Board approved Personnel Action Item A & B. MSCU (Wilkinson/Sheppard) 5/0

- A. Approve Hiring of Stanley Bettencourt, Steve Swanson and Ed Caro as Walk-On Wrestling Coaches
- B. Approve Hiring of Jeff Smith, Andrew Perez and Ben Kane as Walk-On Baseball Coaches

**ADJOURNMENT** - The meeting was adjourned at 3:34 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.



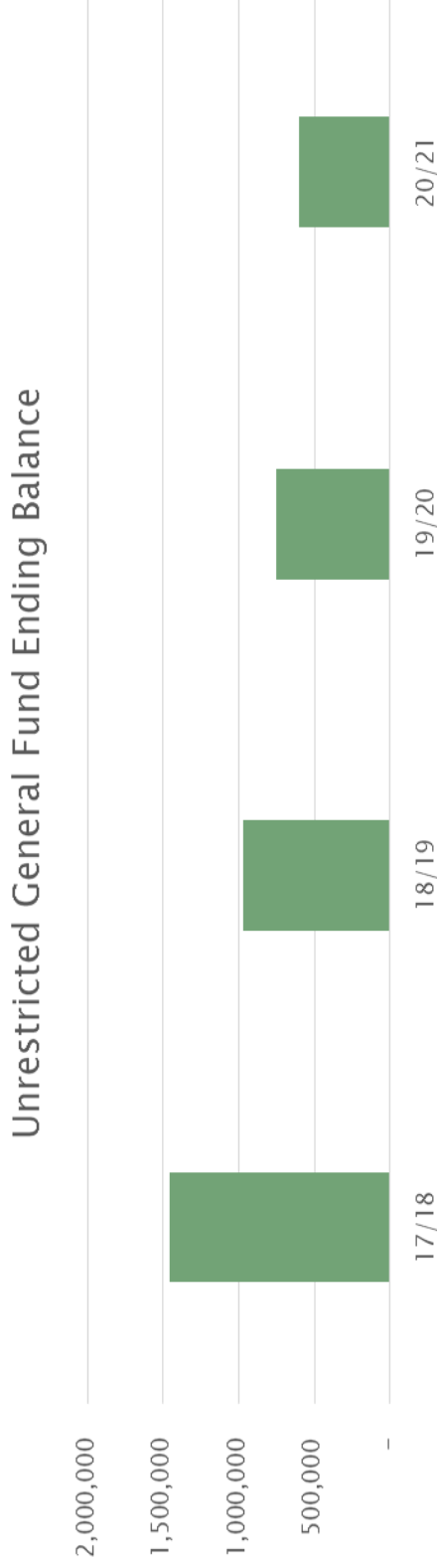
# BIGGS UNIFIED SCHOOL DISTRICT

2018/2019 FIRST INTERIM BUDGET  
DECEMBER 17, 2018

# 18/19 FIRST 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	969,703	755,027	600,471



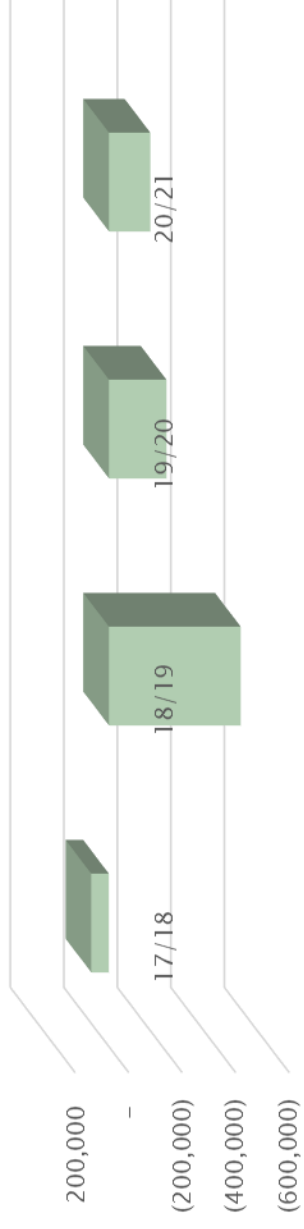
Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases.

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 FIRST INTERIM BUDGET

Projected Unrestricted GF Balance	17/18	18/19	19/20	20/21
	1,461,968	969,703	755,027	600,471
▶ Deficit Spending	(0)	(492,265)	(214,676)	(154,556)*
▶ Fund 17 Reserve	601,588	611,588	617,588	623,588
4% DEU	295,624	330,572	321,443	326,715
8% DEU	591,247	661,143	642,887	653,429
▶ Amount +/- 4% Reserve	1,767,932	1,250,719	1,051,172	897,344 **
▶ Amount +/- 8% Reserve	1,472,309	920,148	729,728	570,630**
▶ 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 FIRST INTERIM BUDGET

## ✓ COLA:

COLAs are estimated in the LCFF. 18/19 actual is 3.00%, 19/20 is 2.57% and 20/21 is 2.67%

## ✓ ADA:

The LCFF ADA for 18/19 is 585.92. Of this amount 203.05 is BHS NSS. Unduplicated percentage is 64.76%. 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 \$230,954

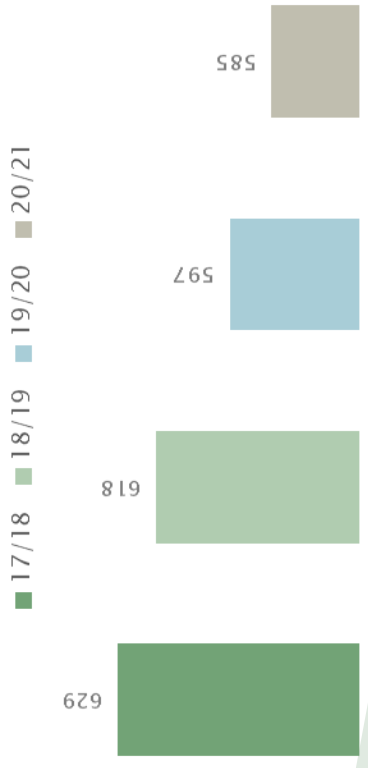
# Enrollment Projections 17/18- 20/21

► **SCHOOL YEAR** based on Month 4 of 18/19

	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
BES	375	363	370	369
RES	39	35	26	22
BHS	213	218	199	192
CDS	0	0	0	0
ISS	2	2	2	2
<b>Total</b>	<b>629</b>	<b>618</b>	<b>597</b>	<b>585</b>

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		255,960
► 3	1-19	568,740
► 4	20-38	696,720
► 5	39-57	824,700
► 6	58-71	952,680
► 7	72-86	1,080,660
► 8	87-100	1,208,640
► 9	101-114	1,336,620
► 10	115-129	1,464,600
► 11	130-143	1,592,580
► 12	144-171	1,720,560
► 13	<b>172-210</b>	<b>1,848,540*</b>
► 14	211-248	1,976,520
► 15	249-286	2,104,500

\* 18/19 Funding Tier



# 18/19 FIRST INTERIM BUDGET

- ▶ Unrestricted General Fund
- ▶ Revenue estimates up from OR 11,337
- ▶ Expense estimates up from OR 61,788
- ▶ Deficit Spending is estimated (492,265)
- ▶ ADA used in LCFF Calculation 585.92
- ▶ 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 FIRST INTERIM BUDGET

## FUND BALANCES UA 6/30/18 & Projected 18/19 1<sup>st</sup> Interim

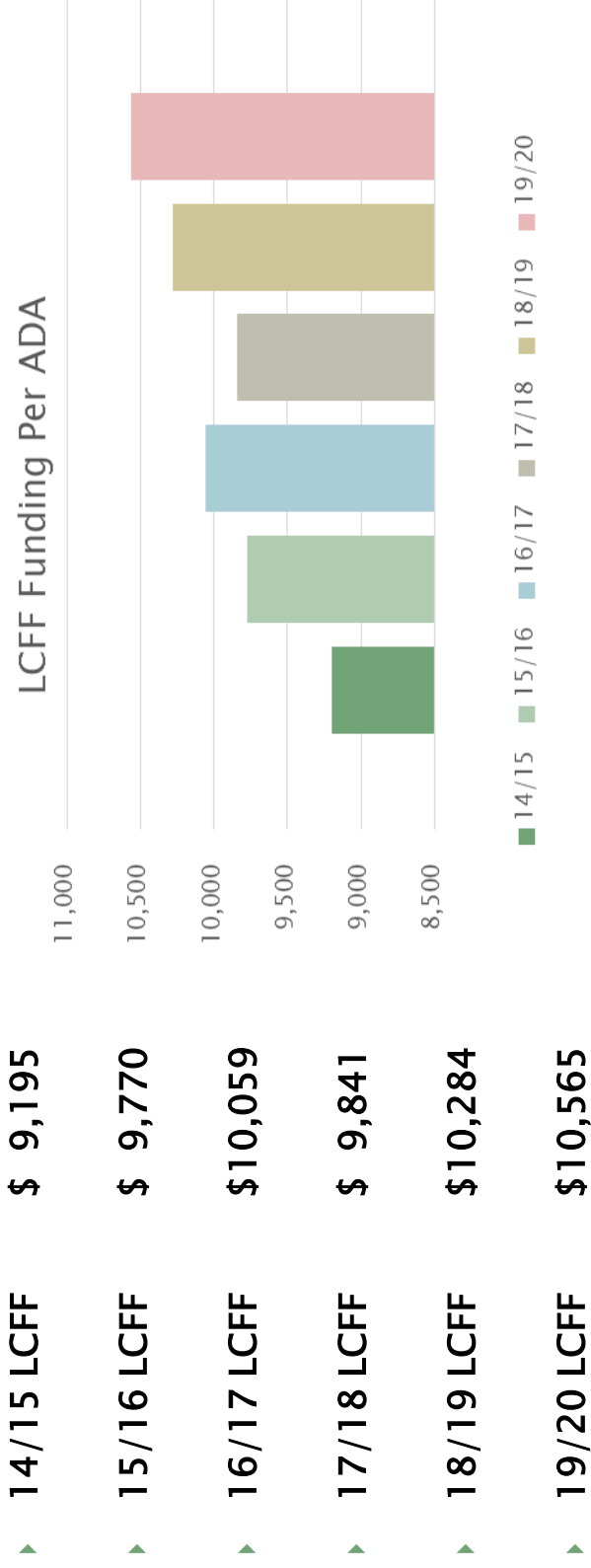
	<u>6/30/18</u>	<u>18/19 1<sup>st</sup> Int</u>
Fund 01 General Fund	\$1,461,968	\$ 969,703
Fund 17 Special DEU *	\$ 601,588	\$ 611,588
Fund 20 Special PEB *	<u>\$ 500,911</u>	<u>\$ 509,912</u>
Total Per GASB 54 Requirement	\$2,564,467	\$2,091,203
RESTRICTED/COMMITTED FUNDS		
Fund 13 Cafeteria	\$ 23,593	\$ 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



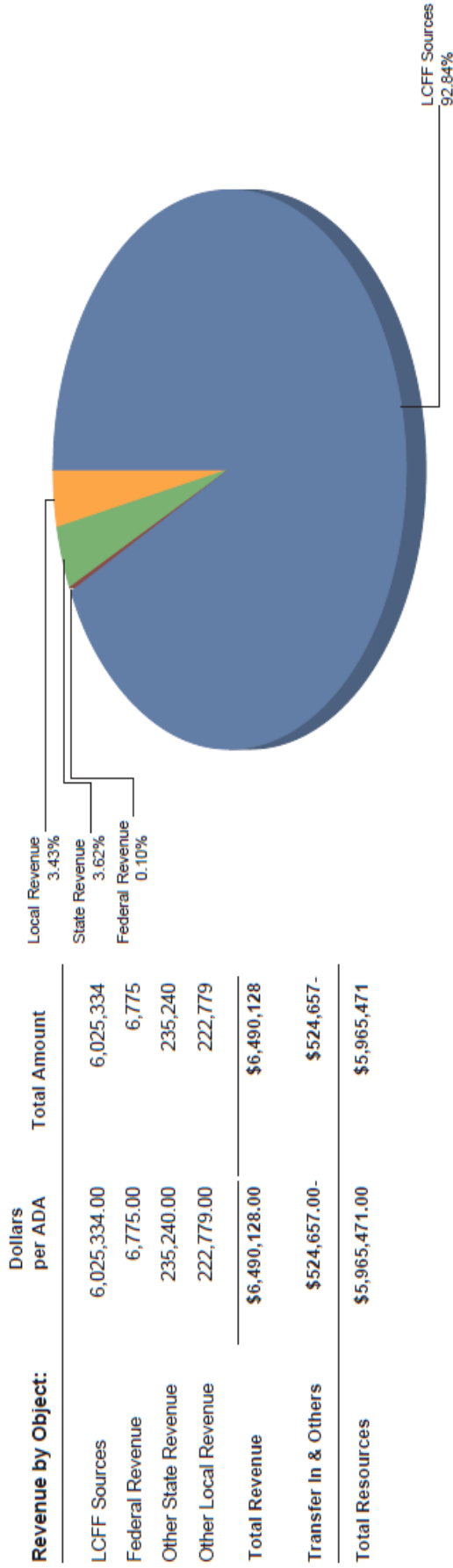
# 18/19 FIRST INTERIM BUDGET

## Per ADA Funding 14/15 – 19/20



The calculations were derived from the FCMAT Calculator version v19.2b located on the FCMAT website. BCOE required the use of this calculator for 1<sup>st</sup> Interim Budget reporting per their evaluation criteria.

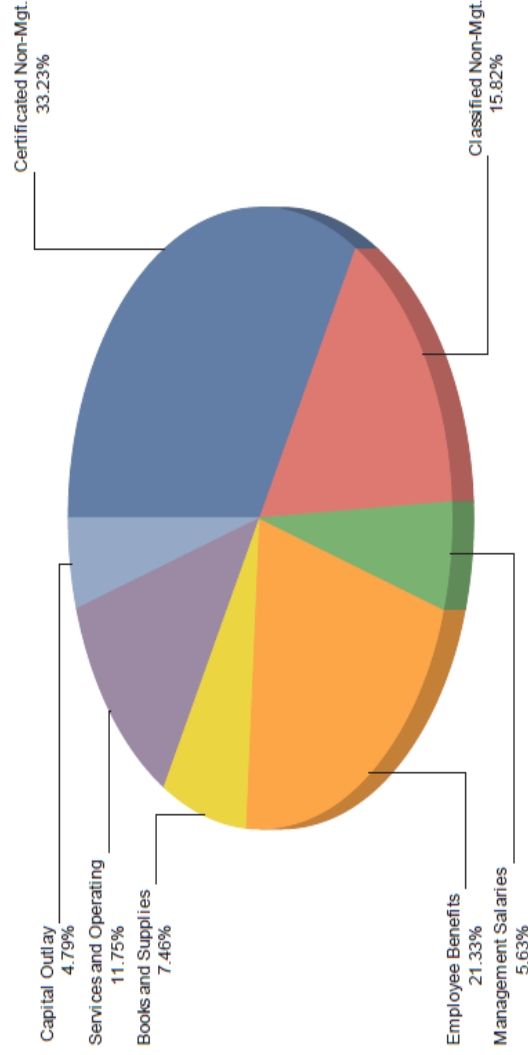
### Total Revenue Summary (as % of Total Revenue)



Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	6,025,334.00	6,025,334
Federal Revenue	6,775.00	6,775
Other State Revenue	235,240.00	235,240
Other Local Revenue	222,779.00	222,779
<b>Total Revenue</b>	<b>\$6,490,128.00</b>	<b>\$6,490,128</b>
<b>Transfer In &amp; Others</b>	<b>\$524,657.00-</b>	<b>\$524,657-</b>
<b>Total Resources</b>	<b>\$5,965,471.00</b>	<b>\$5,965,471</b>

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

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	2,151,260.00	2,151,260
Class. Non-Mgt. Salaries	1,023,946.00	1,023,946
Management Salaries	364,808.00	364,808
Employee Benefits	1,380,622.00	1,380,622
Books and Supplies	482,948.00	482,948
Services and Operating	760,536.00	760,536
Capital Outlay	310,056.00	310,056
Other Outgo	81,682.00-	81,682-
<b>Total Expenditure</b>	<b>\$6,392,494.00</b>	<b>\$6,392,494</b>
<b>Transfer out and Other:</b>	<b>\$65,242.00</b>	<b>\$65,242</b>
<b>Total Uses</b>	<b>\$6,457,736.00</b>	<b>\$6,457,736</b>



## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	3,359,858.00	3,359,858
Instruction Related Services	569,717.00	569,717
Pupil Services	389,053.00	389,053
Ancillary Services	76,014.00	76,014
Community Services	62,477.00	62,477
Enterprise	0.00	0
General Administration*	779,067.00	779,067
Plant Services	1,156,308.00	1,156,308
Other Outgo	65,242.00	65,242
<b>Total</b>	<b>\$6,457,736.00</b>	<b>\$6,457,736</b>
<b>* General Administration Expenditure Breakdown:</b>		
Board and Supt. Administration	247,634.00	247,634
Other General Administration	443,433.00	443,433
Centralized Data Processing	88,000.00	88,000

