

**MINUTES
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
March 14, 2014**

OPEN SESSION

CALL TO ORDER

President Lattimore called the meeting to order at 4:02 p.m.

ROLL CALL

Board members present: Terry Lattimore, Dennis Slusser, Kathryn Sheppard and Robin Clark.
Kari Wheeler was not present.

Staff present: Doug Kaelin, Superintendent, Pam Ragan, Financial Officer and Donna Cyr, H. R. Officer/Admin. Asst.

PLEDGE OF ALLEGIANCE

The Pledge was recited.

APPROVAL OF AGENDA

Mr. Lattimore noted that there were no minutes to approve under Approval of Minutes. The Board approved the agenda. MSCU (Slusser/Clark) 4/0

APPROVAL OF MINUTES

No minutes to approve.

The Board adjourned to closed session at 4:03 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
4. Litigation; Pursuant to Government Code Section 54956.9

Closed Session was adjourned at 4:25 p.m.

OPEN SESSION

President Lattimore called the meeting to order at 4:25 p.m.

ROLL CALL

Board members present: Terry Lattimore, Robin Clark, Dennis Slusser and Kathryn Sheppard.

Staff present: Doug Kaelin, Superintendent, Pam Ragan, Financial Officer, and Donna Cyr, H. R. Officer/Admin. Asst

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION

Terry Lattimore reported the Board took action in closed session to reject claimant Dolores Rios's Claim # 140011 for bodily injury with a vote of 4/0 (Lattimore, Slusser, Sheppard and Clark). There were no votes against this motion. Kari Wheeler was absent from the meeting. MSCU (Slusser/Clark)

PUBLIC COMMENT

There were no public comments.

FINANCIAL REPORT

Ms. Ragan gave her report on the second interim budget. She went through her Powerpoint Presentation (see attached) There were no questions from the Board on the budget.

SUPERINTENDENT'S REPORT

Mr. Kaelin updated the Board on:

- We will be working with Total School Solutions for assistance for the LCAP. This company was recommended by the County.
- A copy of AB 1946 (Chesbro) School Finance: Necessary Small High School fact sheet was passed out to the Board to review.

BOARD MEMBER REPORTS:

There was nothing from the Board.

ACTION ITEMS

The Board approved Action Item A. MSCU (Sheppard/Slusser) 4/0

- A. Approve Second Interim Budget

PERSONNEL ACTION

The Board approved Personnel Action items A & B. MSCU (Slusser/Clark) 4/0

- A. Accept resignation of Troy Barker as Elementary Teacher
- B. Accept resignation of Laura Wagner as Elementary Teacher

INFORMATION ITEMS

There were no information items.

FUTURE ITEMS FOR DISCUSSION

There were no future items for the next meeting.

ADJOURNMENT

The meeting was adjourned at 4:39 pm

The Board adjourned to closed session at 4:39 pm

CLOSED SESSION

The Board adjourned to open session at 5:14 pm.

There was no action taken in closed session.

ADJOURNMENT

The meeting was adjourned at 5:14 pm

MINUTES APPROVED AND ADOPTED:



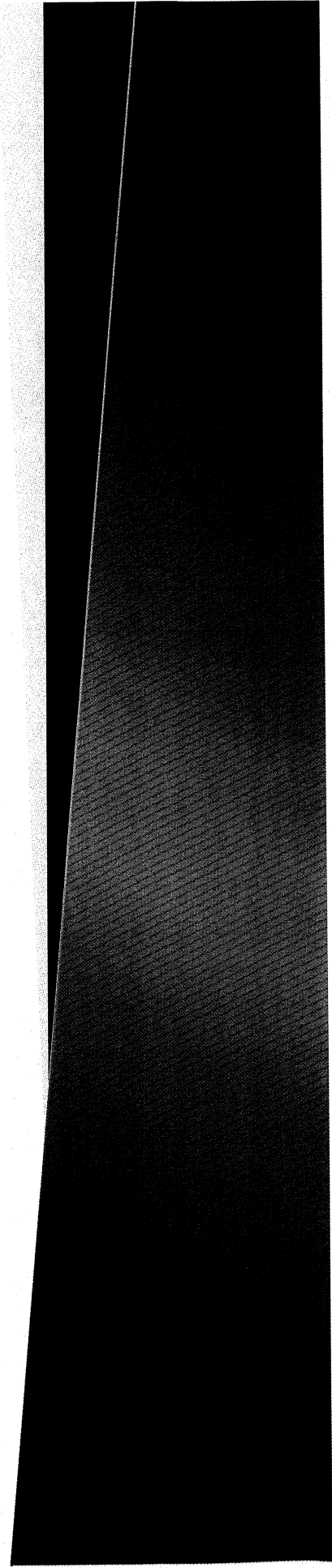
April 2, 2014 Presiding Chairman

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

**2013/2014 SECOND INTERIM BUDGET
MARCH 14, 2014**



13/14 SECOND INTERIM BUDGET

General Fund Unrestricted Ending Balance MYP Projections

| <u>12/13</u> | <u>13/14</u> | <u>14/15</u> | <u>15/16</u> |
|--------------|--------------|--------------|--------------|
| 967,734 | 1,010,676 | 843,088 | 882,717 |

Note: The deficits in the MYP are largely related to the reduction in GAP funding based on the LCFF calculation without NSS.

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

Board Policy is 5% – Fund 17 is Assigned as DEU


13/14 SECOND INTERIM BUDGET

| Unrestricted GF Balance | 12/13 | 13/14 | 14/15 | 15/16 | |
|-------------------------|-----------|-----------|-----------|-------------|---|
| | 967,734 | 1,010,676 | 843,088 | 882,717 | 1 |
| ▶ Deficit Spending | 0 | 0 | (167,588) | 0 | * |
| ▶ Fund 17 Reserve | 375,285 | 377,665 | 379,665 | 81,665 | 2 |
| 4% DEU | 211,361 | 230,422 | 220,440 | 222,431 | 3 |
| 5% DEU | 264,201 | 288,027 | 275,550 | 278,039 | |
| ▶ Amount +/- 4% Reserve | 1,131,658 | 1,157,919 | 962,313 | 1,041,951** | 4 |
| ▶ Amount +/- 5% Reserve | 1,078,818 | 1,100,314 | 947,203 | 986,344** | |
| ▶ Fund 20 Reserve | 216,930 | 218,390 | 219,850 | 221,310 | |

* Must be 0 for a balanced budget

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

13/14 SECOND INTERIM BUDGET

- ✓ COLA:
COLAs are estimated in the LCFF. 14/15 estimate is 0.86% and 15/16 is 2.20%
 - ✓ ADA:
The LCFF ADA for 13/14 is 517.18. Of this amount 171.15 is from NSS. Unduplicated percentage is 81.38%. Prior Year RL ADA is 526.27.
 - ✓ LCFF:
The State is projecting to fund 11.78% of Economic Recovery Target GAP of \$1,392,256 which equals \$164,008 in 13/14 for BUSD.
- 

Enrollment Projections 12/13- 15/16

► SCHOOL YEAR

based on Month 7 of 13/14

| | <u>12/13</u> | <u>13/14</u> | <u>14/15</u> | <u>15/16</u> |
|-----|--------------|--------------|--------------|--------------|
| BES | 338 | 359 | 379 | 395 |
| RES | 37 | 32 | 25 | 19 |
| BHS | 149 | 145 | 139 | 151 |
| CDS | 9 | 11 | 7 | 7 |
| ISS | 5 | 2 | 2 | 2 |

Total 538 549 552 574

Grade K & TK-assumes 43 new students each year based on current enrollment

13/14 SECOND INTERIM BUDGET

TARGET BASE \$ PER ADA BY GRADE SPAN WITH CSR, CTE AND SUPP
& CONCENTRATION GRANT FUNDING PER GRADE SPAN

| | ADA | BASE | GS | SUPP | CONC | TARGET |
|----------------|----------|-------------|----------|-------|-------|-------------|
| Grades K-3 | 142.95 | 6,952 | 723 | 1,249 | 1,012 | 1,420,351 |
| Grades 4-6 | 145.76 | 7,056 | | 1,148 | 931 | 1,331,518 |
| Grades 7-8 | 82.79 | 7,266 | | 1,183 | 958 | 778,806 |
| Grades 9-12 | 154.77 | 8,419 | 219 | 1,406 | 1,139 | 1,730,793 |
| Subtract NSS | (180.24) | (1,471,936) | (41,038) | | | (1,512,974) |
| NSS Allowance | | 1,970,869 | | | | 1,970,869 |
| TIIB GRANT | | | | | | 57,471 |
| TRANSPORTATION | | | | | | 113,888 |
| TOTAL | | | | | | 5,890,717 |

GS K-3 IS CSR

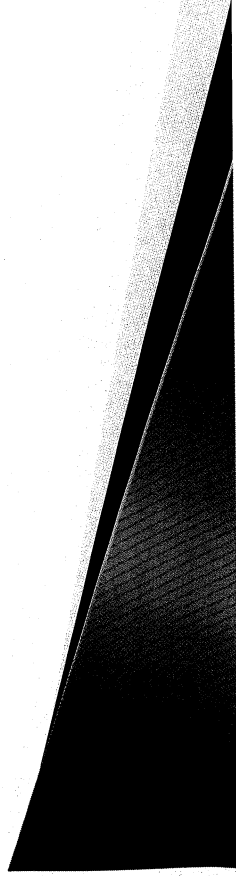
GS 9-12 IS CTE

NSS Funding Tier for RES

► Necessary Smaller School Funding

Teachers' Salary Amount

- 1 1-29 650
- 2 24.5-38.4 300
- 3 48.5-66.9 950
- 4 72.5-90.6 82,600



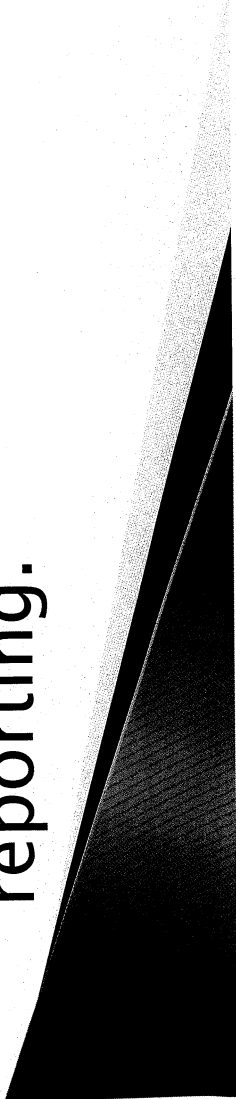
NSS Funding Tier for BHS

- ▶ Necessary Small High School Funding

| Certificated Employees | DA | \$\$\$ |
|------------------------|-----------|------------|
| ▶ Less Than 1-19.4 | | 118,230 |
| ▶ 3 | | 525,240 |
| ▶ 4 | | 643,470 |
| ▶ 5 | | 761,700 |
| ▶ 6 | 57.5-71.4 | 879,930 |
| ▶ 7 | 71.5-86.4 | 998,160 |
| ▶ 8 | 86.5-100 | 1,116,390 |
| ▶ 9 | 100.5-114 | 1,234,620 |
| ▶ 10 | 114.5-128 | 1,352,850 |
| ▶ 11 | 129.5-143 | 1,471,080 |
| ▶ 12 | 143 | 1,589,310* |
| ▶ 13 | 143 | 1,707,540 |
| ▶ 14 | 143 | 1,825,770 |
| ▶ 15 | 143 | 1,944,000 |

* 13/14 Funding Tier

13/14 SECOND INTERIM BUDGET

- ▶ Unrestricted General Fund
 - ▶ Revenue estimates up from PY 431,346
 - ▶ Expense estimates up from PY 807,806
(\$431,550 is from Lease Revenue Note payoff)
 - ▶ Deficit Spending is estimated (0)
 - ▶ ADA was 517.18 at P1 reporting
 - ▶ Increase of \$42,942 to Unrestricted General Fund balance is estimated at Second Interim reporting.
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13/14 SECOND INTERIM BUDGET

FUND BALANCES UA 6/30/13 & Projected 6/30/14 Second Interim

| | | <u>6/30/13</u> | <u>13/14 21</u> |
|-------------------------------|--------------|--------------------|--------------------|
| Fund 01 | General Fund | \$ 975,326 | \$1,010,676 |
| Fund 17 | Special DEU | \$ 375,284* | \$ 377,665* |
| Fund 20 | Special PEB | \$ <u>216,930*</u> | \$ <u>218,390*</u> |
| Total Per GASB 54 Requirement | | ** \$1,567,540 | \$1,606,731 |

RESTRICTED/COMMITTED FUNDS

| | | | |
|---------|---------------------|-----------|------------|
| Fund 13 | Cafeteria | \$ 0 | \$ 0 |
| Fund 14 | D.M. | \$557,637 | \$ 76,987 |
| Fund 25 | Capital Facilities | \$145,275 | \$ 229,706 |
| Fund 40 | Capital Projects SR | \$ 151 | \$ 0 |
| Fund 73 | Scholarship | \$193,359 | \$ 187,539 |

* Locally restricted by Board

**Net Change + \$39,191

13/14 SECOND INTERIM BUDGET

| | |
|---------------------------------|---------|
| ▶ Per ADA Funding 12/13 - 15/16 | |
| ▶ 12/13 All State Sources | \$8,847 |
| ▶ 13/14 LCFF With NSS PY | \$8,859 |
| ▶ 14/15 LCFF No NSS | \$8,581 |
| ▶ 15/16 LCFF No NSS | \$8,733 |

The calculations were derived from the BASC Calculator version 14.4 located on the FCMAT website. BCOE required the use of this calculator for Second Interim reporting per their evaluation criteria.