

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

2019-20 BUDGET REVISIONS # 1

Board Meeting: September 19, 2019
7pm

General Fund

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		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2021-22
		Actuals	Actuals	Unaudited Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance - Rest		498,525	724,568	446,664	330,390	526,947	-	-
Beginning Fund Balance - Unrest.		4,742,364	4,663,312	4,151,404	3,192,068	4,169,419	4,815,400	5,232,708
Beginning Fund Balance		5,240,889	5,387,880	4,598,068	3,522,458	4,696,366	4,815,400	5,232,708
Revenues:								
LCFF Sources	8000	25,912,303	27,410,041	29,357,332	30,382,346	30,673,237	31,798,422	32,822,341
Federal Sources	8100	614,403	795,584	719,971	655,066	647,616	651,706	655,828
State Sources	8300	2,354,635	2,245,339	2,700,969	2,095,006	2,138,751	2,005,969	2,005,969
Local Sources	8600	1,612,235	1,583,927	1,721,841	1,425,748	1,555,436	1,555,436	1,555,436
Total Revenues		30,493,576	32,034,891	34,500,113	34,558,166	35,015,040	36,011,534	37,039,574
percent change		2.0%	5.1%	2.7%	2.8%	1.5%	2.8%	2.9%
Expenditures:								
Certificated Salaries	1000	15,120,421	16,068,126	17,073,639	17,266,287	17,229,045	17,488,712	17,759,577
Classified Salaries	2000	5,478,317	5,892,951	6,579,721	6,613,175	6,524,882	6,640,561	6,757,954
Employee Benefits	3000	5,649,084	6,170,056	7,068,637	7,313,329	7,428,480	7,915,027	8,132,497
Books and Supplies	4000	1,098,576	1,414,682	933,021	1,122,411	1,373,663	1,112,769	1,118,333
Services and Other	5000	2,659,667	3,114,199	2,435,873	2,050,187	2,190,558	2,304,240	2,282,683
Capital Outlay	6000	178,164	74,062	41,256	-	85,000	-	-
Other Outgo	7000	251,056	40,543	650	132,916	64,378	132,916	132,916
Total Expenditures		30,435,285	32,774,619	34,132,796	34,498,305	34,896,006	35,594,225	36,183,960
percent change		7.6%	7.7%	-1.6%	-0.6%	2.2%	2.0%	1.7%
Surplus (Deficit)		58,291	(739,727)	367,317	59,861	119,034	417,308	855,614
Transfers In (Out)								
Fund 11 - Adult Education				(93,891)				
Fund 12 - Child Development								
Fund 13 - Cafeteria		(50,285)	(50,864)	(58,105)	(75,880)	(7,342)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment Ben.		(19,426)						
Other Sources (Uses) Bus/FD 40		158,410		(117,024)	-	-	-	-
Net Transfers In (Out)		88,699	(50,864)	(269,019)	(75,880)	(7,342)	(75,880)	(75,880)
Ending Fund Balance		5,387,880	4,597,288	4,696,366	3,582,319	4,815,400	5,232,708	6,088,322

Major budget changes:

- Projected increase for property tax revenues has been revised from 4.75% to 5.86%; \$283,330
- Certificated Salaries (net -\$37k): Reduction of 1.20 total FTE's; retro adjustment & increase of sick leave incentive budget & summer school salaries
- Employee Benefits:
 - STRS On-Behalf \$89,663
 - STRS rate, 18.13% to 17.10%
 - PERS rate, 20.733% to 19.721%
- Supplies: \$267,860 in carryover funds from 2018-19
- Services: contract adjustments needed on shared cost of SRO (\$71k); Psyched services contract (\$22K); reduced cost for Kate Galloway contract (\$22k)
- Capital Outlay: PG PRIDE/US Open; CTEIG allocation of funds

		6.52%	4.75%	5.86%	4.00%	3.50%
		2018-19	2019-20	2019-20	2020-21	2021-22
		Unaudited Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance - Rest		446,664	330,390	526,947	-	-
Beginning Fund Balance - Unrest.		4,151,404	3,192,068	4,169,419	5,083,260	5,500,567
Beginning Fund Balance		4,598,068	3,522,458	4,696,366	5,083,260	5,500,567
Revenues:						
LCFF Sources	8000	29,357,332	30,382,346	30,673,237	31,798,422	32,822,341
Federal Sources	8100	719,971	655,066	647,616	651,706	655,828
State Sources	8300	2,700,969	2,095,006	2,138,751	2,005,969	2,005,969
Local Sources	8600	1,721,841	1,425,748	1,555,436	1,555,436	1,555,436
Total Revenues		34,500,113	34,558,166	35,015,040	36,011,534	37,039,574
percent change		2.7%	2.8%	1.5%	2.8%	2.9%
Expenditures:						
Certificated Salaries	1000	17,073,639	17,266,287	17,229,045	17,488,712	17,759,577
Classified Salaries	2000	6,579,721	6,613,175	6,524,882	6,640,561	6,757,954
Employee Benefits	3000	7,068,637	7,313,329	7,428,480	7,915,027	8,132,497
Books and Supplies	4000	933,021	1,122,411	1,105,803	1,112,770	1,118,333
Services and Other	5000	2,435,873	2,050,187	2,190,558	2,304,240	2,282,683
Capital Outlay	6000	41,256	-	85,000	-	-
Other Outgo	7000	650	132,916	64,378	132,916	132,916
Total Expenditures		34,132,796	34,498,305	34,628,146	35,594,226	36,183,960
percent change		-1.6%	-0.6%	1.5%	2.8%	1.7%
Surplus (Deficit)		367,317	59,861	386,894	417,308	855,614
Transfers In (Out)						
Fund 11 - Adult Education		(93,891)				
Fund 12 - Child Development						
Fund 13 - Cafeteria		(58,105)	(75,880)	(7,342)	(75,880)	(75,880)
Fund 14 - Deferred Maintenance						
Fund 20 - Postemployment Ben.						
Other Sources (Uses) Bus/FD 40		(117,024)	-	-	-	-
Net Transfers In (Out)		(269,019)	(75,880)	(7,342)	(75,880)	(75,880)
Ending Fund Balance		4,696,366	3,582,319	5,083,260	5,500,567	6,356,182

Without carryover funds of \$267,860

Major budget change:

- Increase of WIOA Grant \$27k
- Spend down of carryover funds, \$1.3M, on
 - New classes on Parent engagement \$719k
 - Outdoor classroom \$456k
 - CTE equipment \$34k
 - C/o donations for supplies \$79k
 - WIOA Grant \$27ks

Fund 11 - Adult Education Fund

		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		2,336,590	1,477,887	2,005,884	603,790	523,525
Revenues:						
Revenue Limit Sources	8000	-	234,887	238,562	238,562	238,562
Federal Revenue	8200	35,628	36,122	62,640	62,650	62,650
Other State Revenue	8091/8590	1,387,498	1,459,657	1,483,859	1,459,657	1,459,657
Other Local Revenue	8600	632,818	145,000	145,000	145,500	145,500
Total Revenues		2,055,943	1,875,666	1,930,061	1,906,369	1,906,369
Expenditures:						
Certificated Salaries	1000	599,032	625,729	956,502	635,553	645,531
Classified Salaries	2000	642,999	757,793	999,450	769,690	781,774
Employee Benefits	3000	328,805	302,698	449,418	329,391	334,762
Books and Supplies	4000	259,354	169,225	306,432	170,000	170,000
Services & Other Oper	5000	86,482	81,891	91,689	82,000	82,000
Capital Outlay	6000	453,868		455,764		
Other Outgo	7100					
Indirect Costs	7350	110,000	72,900	72,900		
Total Expenditures		2,480,540	2,010,236	3,332,155	1,986,634	2,014,068
Surplus (Deficit)		(424,597)	(134,570)	(1,402,094)	(80,265)	(107,699)
Transfers In - Fund 1	8900	93,891				
Ending Fund Balance		2,005,884	1,343,317	603,790	523,525	415,826
Components of Ending Fund Balance:						
a) Nonspendable - Revolv	9711					
b) Restricted - Donations	9740	996,295	610,530	-	-	-
c) Committed	9750					
d) Assigned	9780	1,009,589	732,787	603,790	523,525	415,826
e) Unassigned/Unappropri	9790					
Ending Fund Balance		2,005,884	1,343,317	603,790	523,525	415,826

No major budget changes other than a small STRS On-behalf payment \$5k under State Revenue

Fund 12 - Child Development Fund

		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		108,280	129,082	37,885	37,131	28,295
Revenues:						
Revenue Limit Sources	8000					
Federal Revenue	8100					
State Revenue (Presch	8500	124,217	119,018	124,430	124,450	124,450
Local Revenue (BASRI	8600	353,160	408,000	408,000	408,000	408,000
Total Revenues		477,377	527,018	532,430	532,450	532,450
Expenditures:						
Certificated Salaries	1000	65,542	64,163	64,163	65,170	66,194
Classified Salaries	2000	319,384	295,330	296,237	300,794	306,358
Employee Benefits	3000	121,028	121,894	128,234	130,482	133,521
Books and Supplies	4000	9,136	9,810	9,510	9,800	9,800
Services & Other Oper	5000	3,505	10,200	10,500	10,500	10,500
Capital Outlay	6000	4,637	-	-	-	-
Other Outgo	7100					
Indirect Costs	7300	24,540	24,540	24,540	24,540	24,540
Total Expenditures		547,773	525,937	533,184	541,286	550,913
Surplus (Deficit)		(70,395)	1,081	(754)	(8,836)	(18,463)
Transfers In from Fund	8900					
Ending Fund Balance		37,885	130,163	37,131	28,295	9,832

Local Revenues:

- Increases based on higher food sales from last fiscal year, and from food sales pricing for 2019-20 that has been Board approved

Fund 13 - Cafeteria Fund						
		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		13,765	13,765	11,778	2,791	45,951
Revenues:						
Revenue Limit Sources	8000					
Federal Revenue	8200	178,292	180,000	180,000	180,000	180,000
Other State Revenue	8500	12,282	11,600	11,600	11,600	11,600
Other Local Revenue	8600	429,035	395,000	463,538	463,500	463,500
Total Revenues		619,608	586,600	655,138	655,100	655,100
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000	301,683	277,270	284,961	290,233	295,602
Employee Benefits	3000	81,293	88,835	85,953	96,587	99,839
Supplies	4000	282,802	284,000	284,000	284,500	284,500
Services	5000	13,921	12,275	16,553	16,500	16,500
Capital Outlay	6000					
Other Outgo	7100					
Total Expenditures		679,700	662,380	671,467	687,820	696,441
Surplus (Deficit)		(60,092)	(75,780)	(16,329)	(32,720)	(41,341)
Transfers In - General I	8900	58,105	75,880	7,342	75,880	75,880
Ending Fund Balance		11,778	13,865	2,791	45,951	80,490
Components of Ending Fund Balance:						
a) Nonspendable - Stores	9711	11,226				
b) Restricted	9740	-	13,865	2,791	45,951	80,490
c) Committed						
d) Assigned - cash in drawer		552				
e) Unassigned/Unappropriated	9790					
Ending Fund Balance		11,778	13,865	2,791	45,951	80,490

No significant budget changes

Fund 14 - Deferred Maintenance Fund						
		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		26,040	4,733	5,571	69,943	118,943
Revenues:						
Revenue Limit Sources	8000	93,372	93,372	93,372	93,000	93,000
Federal Revenue	8100					
Other State Revenue	8590		-		-	-
Other Local Revenue	8660	(272)	1,000	1,000	1,000	1,000
Total Revenues		93,100	94,372	94,372	94,000	94,000
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies	4300		-		-	-
Services	5800	113,569	30,000	30,000	45,000	45,000
Capital Outlay	6000					
Other Outgo	7100					
Indirect Costs	7300					
Total Expenditures		113,569	30,000	30,000	45,000	45,000
Surplus (Deficit)		(20,469)	64,372	64,372	49,000	49,000
Transfers In (Out) - to C	8900					
Ending Fund Balance		5,571	69,105	69,943	118,943	167,943
Components of Ending Fund Balance:						
a) Nonspendable - Revolv	9711					
b) Restricted	9740					
c) Committed	9750					
d) Assigned	9780	5,571	69,105	69,943	118,943	167,943
e) Unassigned-Reserve fo	9789					
Unassigned/Unappropri	9790					
Ending Fund Balance		5,571	69,105	69,943	118,943	167,943

No significant
budget changes

Fund 20 - Postemployment Benefits Fund						
		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		5,860	5,885	6,034	6,059	6,084
Revenues:						
Revenue Limit Sources	8000					
Federal Revenue	8100					
Other State Revenue	8300					
Other Local Revenue	8600	174	25	25	25	25
Total Revenues		174	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)		174	25	25	25	25
Transfers In (Out) - from	8900					
Ending Fund Balance		6,034	5,910	6,059	6,084	6,109
Components of Ending Fund Balance:						
a) Nonspendable - Revolv	9711					
b) Restricted	9740					
c) Committed	9750					
d) Assigned - Medigap	9780	6,034	5,910	6,059	6,084	6,109
e) Unassigned-Reserve fo	9789					
Unassigned/Unappropri	9790					
Ending Fund Balance		6,034	5,910	6,059	6,084	6,109

No budget changes

Fund 21 - Building Fund (Education Technology)						
		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		1,504,309	655,779	951,155	306,155	1,711,155
Revenues:						
Revenue Limit Sources	8000					
Federal Revenue	8100					
Other State Revenue	8300					
Other Local Revenue	8600	28,524	5,000	5,000	2,005,000	5,000
Total Revenues		28,524	5,000	5,000	2,005,000	5,000
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies	4000	383,315	450,000	446,000	400,000	400,000
Services	5000	177,836	100,000	104,000	100,000	100,000
Capital Outlay	6000	20,527	100,000	100,000	100,000	100,000
Other Outgo	7100					
Indirect Costs	7300					
Total Expenditures		581,677	650,000	650,000	600,000	600,000
Surplus (Deficit)		(553,154)	(645,000)	(645,000)	1,405,000	(595,000)
Transfers In (Out)	8900					
Ending Fund Balance		951,155	10,779	306,155	1,711,155	1,116,155
Components of Ending Fund Balance:						
a) Nonspendable - Revolv	9711					
b) Restricted	9740	912,112				
c) Committed	9750					
d) Assigned	9780	39,044	10,779	306,155	1,711,155	1,116,155
e) Unassigned-Reserve fo	9789					
Unassigned/Unappropri	9790					
Ending Fund Balance		951,155	10,779	306,155	1,711,155	1,116,155

Increase in Local Revenue due to revised Monterey Bay Charter Lease

No other budget changes

Fund 40 - Capital Outlay Projects Fund						
		2018-19	2019-20	2019-20	2020-21	2021-22
		U. Actuals	Adopted Budget	Revised Budget	Estimate	Estimate
Beginning Fund Balance		10,636	118,121	136,813	202,806	258,239
Revenues:						
Revenue Limit Sources	8000					
Federal Revenue	8100					
Other State Revenue	8300					
Other Local Revenue	8600	663,611	218,770	225,893	225,333	232,093
Total Revenues		663,611	218,770	225,893	225,333	232,093
Expenditures:						
Certificated Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies	4000		-		10,000	10,000
Services	5000	449,936	30,000	30,000	30,000	30,000
Capital Outlay - Equipm	6000	3,882				
Other Outgo	7100	200,640	129,900	129,900	129,900	129,900
Indirect Costs	7300		-		-	-
Total Expenditures		654,458	159,900	159,900	169,900	169,900
Surplus (Deficit)		9,154	58,870	65,993	55,433	62,193
Transfers In (Out)	8900	117,024				
Ending Fund Balance		136,813	176,991	202,806	258,239	320,433
Components of Ending Fund Balance:						
a) Nonspendable - Revolv	9711					
b) Restricted	9740					
c) Committed	9750					
d) Assigned	9780	136,813	176,991	202,806	258,239	320,433
e) Unassigned/Unappropri	9790					
Ending Fund Balance		136,813	176,991	202,806	258,239	320,433