

**Laytonville Unified School District  
2018-19 First Interim Budget**

Laytonville Unified School District  
2018-19 First Interim Budget

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**Laytonville Unified School District**  
**2018-19 First Interim Budget**

Our school district is required to submit various reports to the governing board during each fiscal year. The original Adopted Budget, First Interim and Second Interim, among others. The original Adopted Budget is required by law to be adopted each year by June 30th of the preceding year. The First Interim Budget shall cover the financial and budgetary status of the district for the period ending October 31st and must be approved by the Board no later than December 15th. The Second Interim Budget shall cover the financial and budgetary status of the district for the period ending January 31, and must be approved by the Board no later than March 15.

This budget includes the General Fund of the District for the current and two subsequent years in addition to the Criteria & Standards and other supplementary schedules and information.

Keep in mind that a budget and multi-year projection are just that- projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections will change anytime the underlying factors change.

**The Big Picture**

**Status of the Budget: Positive**

The district will meet its financial obligations for the current and two subsequent fiscal years.

**Unrestricted Fund Balance and Reserve Levels**

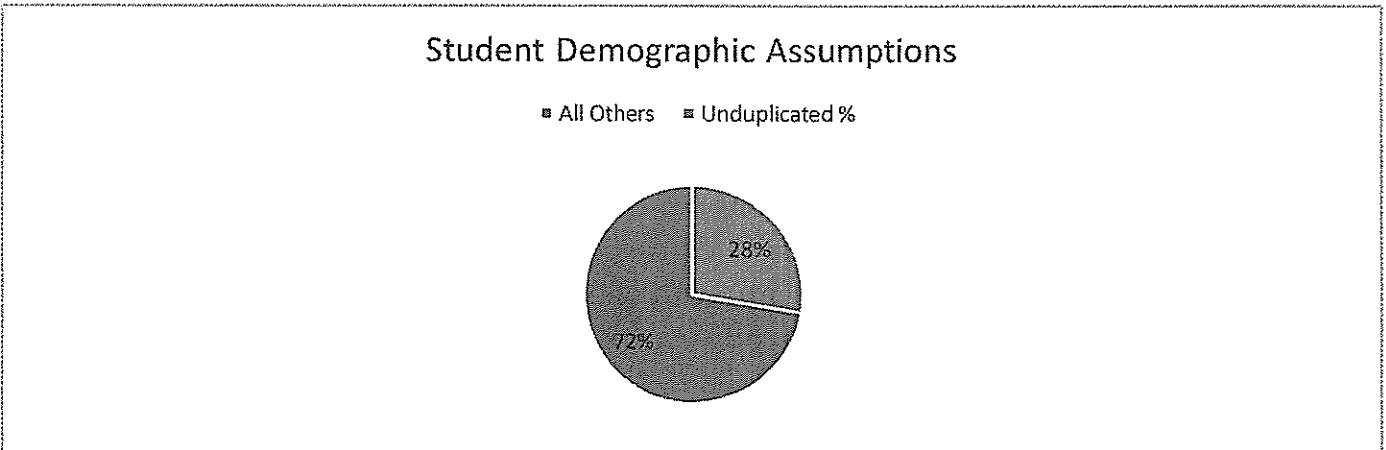
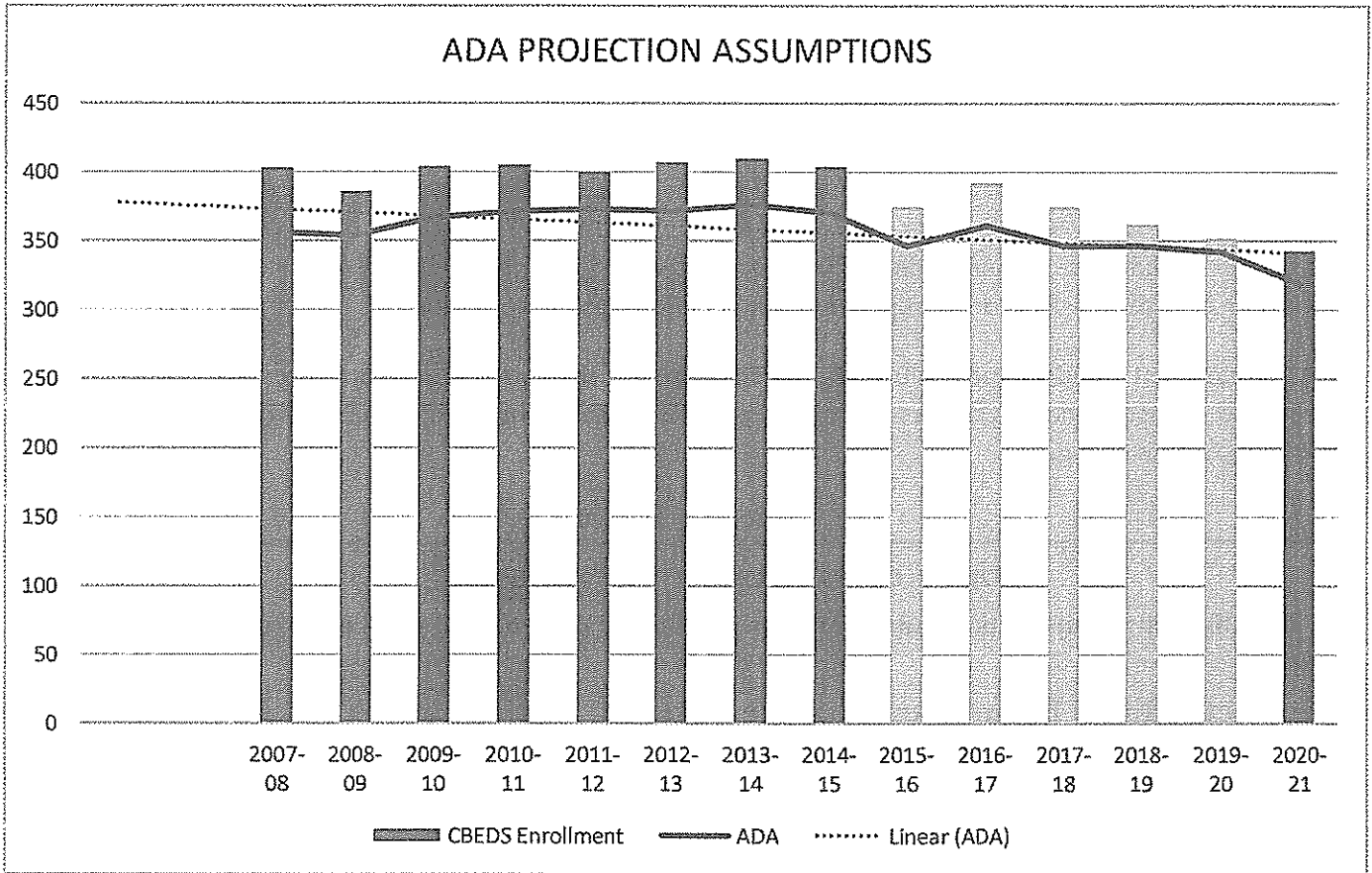
	<u>First Interim</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance	2,020,132	1,654,096	1,539,990
<b>Change in Fund Balance</b>	<b>(366,036)</b>	<b>(114,106)</b>	<b>(260,278)</b>
Ending Fund Balance	1,654,096	1,539,990	1,279,712
 Reserve for Economic Uncertainty	 247,830	 225,644	 226,498
Percentage of Total Expenditures	4.0%	4.2%	4.1%

Minimum Reserve Met (Not Met) by:   -   -   -

**Fund Balance is projected to decrease over the next three years by:   (740,420)**

**Deficit spending is projected to be higher than the projection at budget adoption. The continuing enrollment decline indicates replacement of only 1 of 2 teacher retirees. K-8 classrooms have a minimum of 3 hours instructional assistant time, these may be reduced. Other expenditures will be reviewed if further reductions are necessary. We have reserved funds to apply to years 19/20 and 20/21 for the increase to STRS and PERS and salary schedule increases.**

## District Snapshot:



Laytonville Unified School District  
2018-19 First Interim Budget

General Fund Budget Comparison

Unrestricted

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
<b>Revenues</b>				
LCFR Funding	4,169,849	4,205,006	35,157	0.84%
Federal Revenues	30,150	31,965	1,815	6.02%
State Revenues	185,253	185,253	-	0.00%
Local Revenues	134,892	134,892	-	0.00%
<b>Total Revenues</b>	<b>4,520,144</b>	<b>4,557,116</b>	<b>36,972</b>	<b>0.82%</b>
<b>Expenditures</b>				
Certificated Salaries	1,834,518	1,817,730	(16,788)	-0.92%
Classified Salaries	733,854	699,132	(34,722)	-4.73%
Benefits & Taxes	916,088	1,053,853	137,765	15.04%
Materials & Supplies	354,949	404,098	49,149	13.85%
Operating Expenditures	487,724	497,389	9,665	1.98%
Capital Outlay	-	25,000	25,000	
Other Outgo	-	-	-	
Indirect Costs	(45,768)	(49,602)	(3,834)	8.38%
<b>Total Expenditures</b>	<b>4,281,365</b>	<b>4,447,600</b>	<b>166,235</b>	<b>3.88%</b>
<b>Revenue less Expenditures</b>	<b>238,779</b>	<b>109,516</b>	<b>(129,263)</b>	<b>-54.13%</b>
<b>Other Sources/Uses</b>				
Transfers In	-	-	-	
Contributions	(359,552)	(359,552)	-	0.00%
Transfers Out	(16,000)	(116,000)	(100,000)	625.00%
<b>Total Other Sources</b>	<b>(375,552)</b>	<b>(475,552)</b>	<b>(100,000)</b>	<b>26.63%</b>
<b>Change in Fund Balance</b>	<b>(136,773)</b>	<b>(366,036)</b>	<b>(229,263)</b>	<b>167.62%</b>
<b>Beginning Fund Balance</b>				
Adjustments	1,620,012	2,020,132	400,120	24.70%
Adj Beg Fund Bal	1,620,012	2,020,132	400,120	24.70%
<b>Ending Fund Balance</b>	<b>1,483,239</b>	<b>1,654,096</b>	<b>170,857</b>	<b>11.52%</b>
Non Spendable	5,000	5,000	-	
Restricted	-	-	-	
Committed	336,248	371,745	35,497	10.56%
Assigned	917,826	1,029,521	111,695	12.17%
REU	224,165	247,830	23,665	
Unassigned	-	-	-	

Restricted

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
	-	-	-	
	281,897	336,268	54,371	19.29%
	331,677	323,677	(8,000)	-2.41%
	307,957	309,853	1,896	0.62%
	921,331	969,798	48,267	5.24%
	221,272	234,277	13,005	5.88%
	297,891	296,301	(1,590)	-0.53%
	378,792	387,917	9,125	2.41%
	111,205	184,322	73,117	65.75%
	260,655	477,106	216,451	83.04%
	-	32,000	32,000	
	41,268	45,102	3,834	9.29%
	1,311,083	1,657,025	345,942	26.39%
	(389,552)	(687,227)	(297,675)	76.41%
	359,552	359,552	-	0.00%
	359,552	359,552	-	0.00%
	(30,000)	(327,675)	(297,675)	992.25%
	101,000	327,675	226,675	224.43%
	101,000	327,675	226,675	224.43%
	71,000	-	(71,000)	-100.00%
	71,000	-	(71,000)	-100.00%
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	

Total

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
	4,169,849	4,205,006	35,157	0.84%
	312,047	308,233	(3,814)	-1.22%
	516,930	508,930	(8,000)	-1.55%
	442,849	444,745	1,896	0.43%
	5,441,675	5,526,914	85,239	1.57%
	2,055,790	2,052,007	(3,783)	-0.18%
	1,031,745	995,433	(36,312)	-3.52%
	1,294,880	1,441,770	146,890	11.34%
	466,154	588,420	122,266	26.23%
	748,379	974,495	226,116	30.21%
	-	57,000	57,000	
	(4,500)	(4,500)	-	0%
	5,592,448	6,104,625	512,177	9.16%
	(150,773)	(577,711)	(426,938)	283.17%
	-	-	-	
	-	-	-	
	(16,000)	(116,000)	(100,000)	625.00%
	(16,000)	(116,000)	(100,000)	625.00%
	(166,773)	(693,711)	(526,938)	315.96%
	1,721,012	2,347,807	626,795	36.42%
	1,721,012	2,347,807	626,795	36.42%
	1,554,239	1,654,096	99,857	6.42%
	5,000	5,000	-	
	71,000	-	(71,000)	-100.00%
	336,248	371,745	35,497	10.56%
	917,826	1,029,521	111,695	12.17%
	224,165	247,830	23,665	
	-	-	-	

REU is: 4.00% 3.98%

Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**UNRESTRICTED GENERAL FUND**  
**Revenue**

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
<b>LCFF Funding</b>				
Subjects 8010-8099	4,169,849	4,205,006	35,157	0.84%

<b>Change since June Budget</b>	<b>35,157</b>
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	June Budget 2018/19	First Interim 2018-19	Difference
<b>Assumptions:</b>			
GAP Funding percentage	100.00%	100.00%	0.00%
ADA	321	346	25.26
Unduplicated pupils	72.72%	72.32%	-0.4%
Transportation Grant	175,230	175,230	0.00
Supplemental & Concentration	653,797	666,090	12,293

**Comments:**

June budget shows estimated actuals--1st interim assumes using prior year ADA.

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
<b>Federal Revenues</b>				
Subjects 8100-8299	30,150	31,965	1,815	6.02%

<b>Change since June Budget</b>	<b>1,815</b>
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**Comments:**

Additional Impact Aid received.

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
<b>State Revenues</b>				
Subjects 8300-8599	185,253	185,253	-	0.00%

<b>Change since June Budget</b>	<b>-</b>
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**Comments:**

No change to state revenue

	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
<b>Local Revenues</b>				
Subjects 8600-8799	134,892	134,892	-	0.00%

<b>Change since June Budget</b>	<b>-</b>
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**Comments:**

No change to local revenue

Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**Expenditures, Other Sources & Uses**

<b>Certificated Salaries</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
Objects 1000-1999	1,834,518	1,817,730	(16,788)	-0.92%

<b>Change since June Budget</b>	<b>(16,788)</b>
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**Comments:**

Certificated salaries decreased because the new teachers salaries are less than budgeted.
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<b>Classified Salaries</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
Objects 2000-2999	733,854	699,132	(34,722)	-4.73%

<b>Change since June Budget</b>	<b>(34,722)</b>
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**Comments:**

Classified salaries reduced due to resignations; custodial overbudgeted
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<b>Benefits &amp; Taxes</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
Objects 3000-3999	916,088	1,053,853	137,765	15.04%

<b>Change since June Budget</b>	<b>137,765</b>
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**Comments:**

Benefits increased because retiree and board member benefits are budgeted.
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<b>Materials &amp; Supplies</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
Objects 4000-4999	354,949	404,098	49,149	13.85%

<b>Change since June Budget</b>	<b>49,149</b>
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**Comments:**

Materials and supplies increased for local grants and athletic supplies
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<b>Operating Expenditu</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	% Change
Objects 5000-5999	487,724	497,389	9,665	1.98%

<b>Change since June Budget</b>	<b>9,665</b>
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**Comments:**

**Laytonville Unified School District**  
**2018-19 First Interim Budget**  
**DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD**

Operating expenditures increased for local grants.

<b>Capital Outlay</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 6000-6599	-	25,000	25,000	

<b>Change since June Budget</b>	<b>25,000</b>
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**Comments:**

Capital outlay increased due to budgeting for the purchase of a van.

<b>Other Outgo</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 7xxx's	-	-	-	

<b>Change since June Budget</b>	<b>-</b>
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**Comments:**

<b>Indirect Costs</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 7300-7399	(45,768)	(49,602)	(3,834)	8.38%

<b>Change since June Budget</b>	<b>(3,834)</b>
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**Comments:**

<b>Transfers In</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8910-8979	-	-	-	0.00%

<b>Change since June Budget</b>	<b>-</b>
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**Comments:**

<b>Contributions</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8980-8999	(359,552)	(359,552)	-	0.00%

<b>Change since June Budget</b>	<b>-</b>
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**Comments:**



Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD  
**RESTRICTED GENERAL FUND**  
**Revenue**

<b>LCFF Funding</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8010-8099	-	-	-	

Change since June Budget	-
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**Comments:**

<b>Federal Revenues</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8100-8299	281,897	336,268	54,371	19.29%

Change since June Budget	54,371
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**Comments:**

Federal revenues are higher due to addition of ESSA, Sp Ed preschool inc., REAP carryover, Title II carryover, EHCY carryover, Medi-Cal inc.

<b>State Revenues</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8300-8599	331,677	323,677	(8,000)	-2.41%

Change since June Budget	(8,000)
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**Comments:**

State revenue is down due to SUMS grant funding is carryover not deferred revenue

<b>Local Revenues</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8600-8799	307,957	309,853	1,896	0.62%

Change since June Budget	1,896
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**Comments:**

Local revenue increased for LCSSP

Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

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<b>Transfers Out</b>	<u>June Budget</u> 2018/19	<u>First Interim</u> 2018-19	<u>Positive (Negative)</u> <u>Difference</u>	<u>%</u> <u>Change</u>
Objects 7610-7699	(16,000)	(116,000)	(100,000)	625.00%

<b>Change since June Budget</b>	<b>(100,000)</b>
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**Comments:**

Transferred to fund 40 for culinary arts building.
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Laytonville Unified School District  
2018-19 First Interim Budget  
DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD

**Expenditures, Other Sources & Uses**

<b>Certificated Salaries</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 1000-1999	221,272	234,277	13,005	5.88%

Change since June Budget	13,005
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**Comments:**

Certificated salaries are up for increased counseling and staff development extra time

<b>Classified Salaries</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 2000-2999	297,891	296,301	(1,590)	-0.53%

Change since 2018/19	(1,590)
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**Comments:**

Classified salaries decreased slightly

<b>Benefits &amp; Taxes</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 3000-3999	378,792	387,917	9,125	2.41%

Change since 2018/19	9,125
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**Comments:**

Benefits/taxes increase due to salaries

<b>Materials &amp; Supplies</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 4000-4999	111,205	184,322	73,117	65.75%

Change since 2018/19	73,117
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**Comments:**

Materials and supplies increased per grant funds and additional maintenance supplies

<b>Operating Expenditure:</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 5000-5999	260,655	477,106	216,451	83.04%

Change since 2018/19	216,451
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**Comments:**

Operating expenditures increased per carryover such as Clean Energy and other grants

<b>Capital Outlay</b>	June Budget <u>2018/19</u>	First Interim <u>2018-19</u>	Positive (Negative) <u>Difference</u>	% <u>Change</u>
Objects 6000-6599	-	32,000	32,000	

Change since 2018/19	32,000
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**Comments:**

Laytonville Unified School District  
2018-19 First Interim Budget

**DETAILED ASSUMPTIONS AND CHANGES FROM LAST REPORTING PERIOD**

Capital outlay increased for Clean Energy projects

<b>Other Outgo</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 7xxx's	-	-	-	

Change since 2018/19	-
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Comments:

<b>Indirect Costs</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 7300-7399	41,268	45,102	3,834	9.29%

Change since 2018/19	3,834
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Comments:

<b>Transfers In</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8910-8979	-	-	-	

Change since 2018/19	-
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Comments:

<b>Contributions</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 8980-8999	359,552	359,552	-	0.00%

Change since 2018/19	-
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Comments:

<b>Transfers Out</b>	June Budget 2018/19	First Interim 2018-19	Positive (Negative) Difference	%Change
Objects 7610-7699	-	-	-	

Change since 2018/19	-
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Comments:

Laytonville Unified School District  
2018-19 First Interim Budget

Multi Year Projection

	2018-19			2019-20			2020-21		
	First Interim			MYP			MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
	A	B	C	D	E	F	G	H	I
<b>Revenues</b>									
LCFF Funding	4,205,006	-	4,205,006	4,195,841	-	4,195,841	4,108,969	-	4,108,969
Federal Revenues	31,965	336,268	368,233	31,965	285,438	317,403	31,965	285,438	317,403
State Revenues	185,253	323,677	508,930	65,340	274,863	340,203	65,340	276,863	342,203
Local Revenues	134,892	309,853	444,745	134,892	303,419	438,311	134,892	303,600	438,492
<b>Total Revenues</b>	<b>4,557,116</b>	<b>969,798</b>	<b>5,526,914</b>	<b>4,428,038</b>	<b>863,720</b>	<b>5,291,758</b>	<b>4,341,166</b>	<b>865,901</b>	<b>5,207,067</b>
<b>Expenditures</b>									
Certificated Salaries	1,817,730	234,277	2,052,007	1,724,664	236,277	1,960,941	1,744,664	238,277	1,982,941
Classified Salaries	699,132	296,301	995,433	711,480	305,844	1,017,324	723,780	315,244	1,039,024
Benefits & Taxes	1,053,853	387,917	1,441,770	1,100,000	395,500	1,495,500	1,150,000	401,000	1,551,000
Materials & Supplies	404,098	184,322	588,420	227,500	62,900	290,400	209,500	57,700	267,200
Operating Expenditure	497,389	477,106	974,495	440,000	181,095	621,095	440,000	178,400	618,400
Capital Outlay	25,000	32,000	57,000	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Other Outgo	(49,602)	45,102	(4,500)	(42,500)	40,000	(2,500)	(42,500)	40,000	(2,500)
<b>Total Expenditures</b>	<b>4,447,600</b>	<b>1,657,025</b>	<b>6,104,625</b>	<b>4,161,144</b>	<b>1,221,616</b>	<b>5,382,760</b>	<b>4,225,444</b>	<b>1,230,621</b>	<b>5,456,065</b>
<b>Revenue less Expenditures</b>	<b>109,516</b>	<b>(687,227)</b>	<b>(577,711)</b>	<b>266,894</b>	<b>(357,896)</b>	<b>(91,002)</b>	<b>115,722</b>	<b>(364,720)</b>	<b>(248,998)</b>
<b>Other Sources/Uses</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Contributions	(359,552)	359,552	-	(365,000)	365,000	-	(360,000)	360,000	-
Transfers Out	(116,000)	-	(116,000)	(16,000)	-	(16,000)	(16,000)	-	(16,000)
<b>Total Other Sources</b>	<b>(475,552)</b>	<b>359,552</b>	<b>(116,000)</b>	<b>(381,000)</b>	<b>365,000</b>	<b>(16,000)</b>	<b>(376,000)</b>	<b>360,000</b>	<b>(16,000)</b>
<b>Change in Fund Balance</b>	<b>(366,036)</b>	<b>(327,675)</b>	<b>(693,711)</b>	<b>(114,106)</b>	<b>7,104</b>	<b>(107,002)</b>	<b>(260,278)</b>	<b>(4,720)</b>	<b>(264,998)</b>
<b>Beginning Fund Balance</b>	<b>2,020,132</b>	<b>327,675</b>	<b>2,347,807</b>	<b>1,654,096</b>	<b>-</b>	<b>1,654,096</b>	<b>1,539,990</b>	<b>7,104</b>	<b>1,547,094</b>
Adjustments	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal	2,020,132	327,675	2,347,807	1,654,096	-	1,654,096	1,539,990	7,104	1,547,094
<b>Ending Fund Balance</b>	<b>1,654,096</b>	<b>-</b>	<b>1,654,096</b>	<b>1,539,990</b>	<b>7,104</b>	<b>1,547,094</b>	<b>1,279,712</b>	<b>2,384</b>	<b>1,282,096</b>
Non Spendable	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	-	-	-	7,104	7,104	-	2,384	2,384
Committed	371,745	-	371,745	338,465	-	338,465	340,257	-	340,257
Assigned	1,029,521	-	1,029,521	970,881	-	970,881	707,957	-	707,957
REU	247,830	-	247,830	225,644	-	225,644	226,498	-	226,498
Unassigned	-	-	-	-	-	-	-	-	-

REU is: 4%

Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS  
**UNRESTRICTED GENERAL FUND**  
**Multi Year Plan Revenue**

		2018-19 <i>First Interim</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
<b>Total LCFF Funding</b>		4,205,006	4,195,841	4,108,969
Detail:	GAP percentage rate	100.00%	0.00%	0.00%
	ADA	346.5	342.0	319.0
	Unduplicated pupils	72.32%	71.87%	72.22%
	Supplemental Concentration grant	666,090	668,306	648,931
	Transportation grant	175,230	175,230	175,230
	Remaining LCFF Funding	3,363,686	3,352,305	3,284,808

**Comments:**

LCFF funding expected to decrease due to lower enrollment.

<b>Total Federal Revenues</b>		31,965	31,965	31,965
Detail:	Impact Aid -Maintenance & Opera	31,965	31,965	31,965
	MAA	-	-	-
	Other- District significant (specify)	-	-	-
	Remaining Federal Revenues	-	-	-

**Comments:**

Federal revenues are projected flat.

<b>Total State Revenues</b>		185,253	65,340	65,340
Detail:	Lottery	51,840	51,840	51,840
	Mandate costs	132,913	13,000	13,000
	Other- District significant (specify)	-	-	-
	Other- District significant (specify)	-	-	-
	Remaining State Revenues	500	500	500

**Comments:**

State revenues decrease because Mandated Costs are one time dollars.

<b>Total Local Revenues</b>		134,892	134,892	134,892
Detail:	CTE-ROP	65,692	65,692	65,692
	Interagency	6,500	6,500	6,500
	Leases/rentals	11,000	11,000	11,000
	Remaining Local Revenues	51,700	51,700	51,700

**Comments:**

Local revenues projected to remain constant

## Multi Year Plan Expenditures, Other Sources & Uses

<b>Total Certificated Salaries</b>	1,817,730	1,724,664	1,744,664
Detail:			
Step and column increases	-	20,000	20,000
Retirement savings	-	(113,066)	-
Supplemental Concentration grant	288,914	247,310	249,783
CTE-ROP	31,275	31,072	31,072
EPA	135,759	67,266	61,330
General fund	1,361,782	1,379,016	1,402,479
Remaining (Base) Salary expense	-	-	-

**Comments:**

Salaries decrease due to expected retirements.

<b>Total Classified Salaries</b>	699,132	711,480	723,780
Detail:			
Step and column increases	-	11,051	10,927
Retirement savings	-	-	-
Supplemental Concentration grant	172,463	175,839	177,598
Transportation	64,495	65,000	65,500
Lottery	28,200	28,200	28,200
General fund	408,937	416,410	425,980
MAA	25,037	26,000	26,500
Remaining (Base) Salary expense	-	31	2

**Comments:**

Classified personnel changes include salary step movement and minimum wage increase.

<b>Total Benefits &amp; Taxes</b>	1,053,853	1,100,000	1,150,000
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.70%	23.40%
STRS rate increase	33,939	31,906	16,923
PERS rate increase	18,574	18,783	19,542
Supplemental Concentration grant	193,641	195,000	197,500
Transportation	16,199	19,000	22,000
CTE-ROP	12,237	12,928	13,562
General fund	812,089	855,072	897,938
MAA	14,089	18,305	18,990
Remaining (Base) Benefits expense	3,036	-	-

**Comments:**

Benefits and taxes continue to increase due to higher salaries, increases to health premiums and higher STRS & PERS rates.

<b>Total Materials &amp; Supplies</b>	404,098	227,500	209,500
Detail:			
Supplemental Concentration grant	11,150	14,000	12,000
Athletics	15,526	10,000	10,000
Technology	23,000	20,000	20,000
Custodial and Maintenance	22,060	20,000	20,000
Transportation	66,822	47,500	47,500
Instructional supplies	140,350	115,793	100,000
Security cameras	40,000	-	-
Local projects	32,375	-	-
Remaining Materials	23,786	207	-

**Comments:**

Material and supply costs decrease due to transportation, local grants, textbooks and security cameras.

<b>Total Operating Expenditures</b>	497,389	440,000	440,000
Detail:			
Supplemental Concentration grant	26,434	25,000	24,000
Legal	5,750	5,750	5,750
Insurance	36,000	36,000	36,000
Utilities	190,651	191,000	191,000
Board and Superintendent	19,040	15,500	15,500
Technology	35,000	35,000	35,000
Custodial and Maintenance	3,500	2,000	2,000
Travel/conference	5,500	7,500	7,000
Transportation	15,397	5,000	5,000
Other Contracted services	120,452	97,250	98,750
Remaining Services	19,190	-	-

**Comments:**

Operating expenditures decrease as local grants are spent; travel and conference reduced.

<b>Capital Outlay</b>	25,000	-	-
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**Comments:**

Capital outlay decreases after the purchase of the van.

<b>Other Outgo</b>	-	-	-
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**Comments:**

<b>Indirect Costs</b>	(49,602)	(42,500)	(42,500)
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**Comments:**

Indirect costs decrease with fewer grants.



**Transfers In**

- - -

**Comments:**

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**Contributions**

(359,552) (365,000) (360,000)

**Comments:**

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**Transfers Out**

(116,000) (16,000) (16,000)

**Comments:**

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Laytonville Unified School District  
 2018-19 First Interim Budget  
 DETAILED ASSUMPTIONS  
**RESTRICTED GENERAL FUND**  
**Multi Year Plan Revenue**

	2018-19 <i>First Interim</i>	2019-20 <i>MYP</i>	2020-21 <i>MYP</i>
<b>Total LCFF Funding</b>	-	-	-

Comments:

<b>Total Federal Revenues</b>	336,268	285,438	285,438
Detail: Title I	156,559	160,000	160,000
Title II	26,329	22,000	22,000
Special Education	69,570	67,175	67,175
Title VI REAP	33,487	16,000	16,000
Title VII Indian Ed	17,063	17,063	17,063
EHCY	7,702	-	-
Remaining Federal Revenues	15,430	3,200	3,200

Comments:

Federal revenues decrease as carryover is expended and grants end

<b>Total State Revenues</b>	323,677	274,863	276,863
Detail: Lottery	16,200	16,200	16,200
After School Education (ASES)	71,663	71,663	71,663
ASES transportation	15,000	15,000	15,000
CTE Incentive grant	53,186	-	-
Clean Energy	-	-	-
STRS On Behalf	167,628	172,000	174,000
Remaining State Revenues	-	-	-

Comments:

State revenues are reduced by CTE and SUMS grant ending

<b>Total Local Revenues</b>	309,853	303,419	303,600
Detail: Special Education	235,155	230,000	230,000
LCSSP	13,905	-	-
Sp Ed direct service	14,400	14,444	14,200
Healthy Start	14,775	27,500	27,750
First Five	28,515	28,875	29,050
Remaining Local Revenues	3,103	2,600	2,600

Comments:

Local revenues decrease as LCSSP is a one time grant.

## Multi Year Plan Expenditures, Other Sources & Uses

<b>Total Certificated Salaries</b>	234,277	236,277	238,277
Detail:			
Step and column increases	-	2,439	2,479
Retirement savings	-	-	-
	-	-	-
Title I	29,886	33,300	34,000
Sp Ed	166,495	167,495	168,495
Title II	10,610	8,350	8,500
Direct service	14,400	14,444	14,200
CTE Incentive grant	950	-	-
SUMS	3,010	-	-
Remaining (Base) Salary expense	11,936	12,688	13,082

**Comments:**

Certificated salaries increase as some supplemental/concentration funded employees move to Title I

<b>Total Classified Salaries</b>	296,301	305,844	315,244
Detail:			
Step and column increases	-	2,000	2,000
Retirement savings	-	-	-
	-	-	-
Title I	44,907	46,000	47,250
Sp Ed	55,158	55,500	55,800
Sp Ed	60,416	61,750	65,000
Title VI REAP	10,638	11,000	11,300
After School Education (ASES)	39,991	42,991	45,991
OMM	37,924	38,800	39,700
Healthy Start	15,146	16,000	16,400
First Five	18,549	18,750	19,250
Remaining (Base) Salary expense	6,042	7,523	7,023

**Comments:**

Classified salaries increase for step movement and minimum wage increase.

<b>Total Benefits &amp; Taxes</b>	387,917	395,500	401,000
Detail:			
Step and column increases	-	-	-
Retirement savings	-	-	-
STRS rate	16.28%	18.13%	19.10%
PERS rate	18.06%	20.80%	23.50%
STRS rate increase	4,045	4,371	4,408
PERS rate increase	7,447	8,380	8,512
Title I	23,925	26,000	27,500
Sp Ed	11,012	12,000	12,500
Title II	9,482	9,600	9,600
Title VI REAP	8,283	8,500	8,500

After School Education (ASES)	21,708	22,500	22,500
Sp Ed	92,976	93,400	93,700
STRS On Behalf	167,628	172,000	174,000
OMM	23,136	23,800	24,250
Healthy Start	16,566	17,000	17,500
First Five	9,966	10,700	10,950
Remaining (Base) Benefits expense	3,235	-	-

**Comments:**

Benefits and taxes increase due to health premiums; STRS and PERS rate increases; and STRS On Behalf.

**Total Materials & Supplies** 184,322 62,900 57,700

Detail:	0	-	-	-
Lottery	18,075	16,200	16,200	16,200
After School Education (ASES)	9,016	7,200	6,500	6,500
OMM	45,500	30,000	26,000	26,000
Title I	9,164	5,000	5,000	5,000
Special Education	3,400	2,500	2,000	2,000
EHCY	4,505	-	-	-
CTE Incentive grant	48,120	-	-	-
SUMS	3,108	-	-	-
Remaining Materials	12,575	-	-	-

**Comments:**

Materials and supplies decrease as CTE, EHCY, & SUMS grants end; Title I and OMM reduced.

**Total Operating Expenditures** 477,106 181,095 178,400

Detail:				
Title I	42,253	20,000	18,000	18,000
Title VII Indian Ed	5,810	5,700	5,000	5,000
After School Education (ASES)	7,667	7,500	7,500	7,500
Frontier grant	4,500	4,500	4,500	4,500
Sp Ed	121,395	121,395	121,395	121,395
OMM	70,719	22,000	22,000	22,000
College Readiness	43,652	-	-	-
SUMS	3,986	-	-	-
Remaining Services	8,580	-	-	5

**Comments:**

Operating expenses decrease per College Readiness and SUMS grants ending; Title I and OMM reductions.

**Capital Outlay** 32,000 - -

**Comments:**

**Other Outgo** - - -

**Comments:**

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<b>Indirect Costs</b>	45,102	40,000	40,000
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Comments:

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<b>Transfers In</b>	-	-	-
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Comments:

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<b>Contributions</b>	359,552	365,000	360,000
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Comments:

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<b>Transfers Out</b>	-	-	-
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Comments:

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Laytonville Unified School District  
2018-19 First Interim Budget

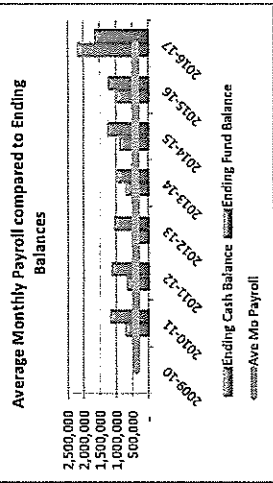
**Ending Balances Compared to Average Monthly Payroll**

Prior year Ending Balances pulled from historical General Ledger Reports.

Current year projected Ending Balances pulled from the latest SACS budget and Cash Flow Projection.

Average payroll was pulled from the General Ledger, figure sums objects 1000-3999 for the latest full month and encompasses the General Fund only.

	General Fund	
	Ending Cash Balance	Ending Fund Balance
2009-10		
2010-11	747,559	1,193,473
2011-12	701,473	1,163,914
2012-13	512,889	1,071,224
2013-14	723,426	988,447
2014-15	894,896	1,276,866
2015-16	999,281	1,238,814
2016-17	2,197,487	1,654,096
	Average Monthly Payroll:	408,110



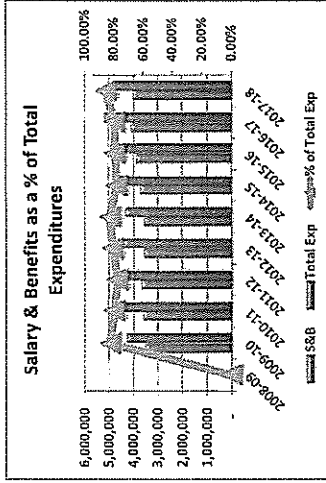
Notes:

**Total Salary & Benefits as a Percentage of Total Expenditures**

Prior year expenditures pulled from historical General Ledger Reports

Current and Subsequent Years projected expenditures pulled from the latest SACS budget and multi-year projection.

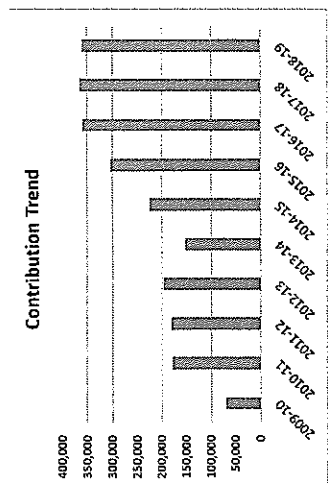
	General Fund		% of Total
	S&B	Total Exp	EXP
2008-09			
2009-10	3,516,786	4,283,666	82.10%
2010-11	3,589,468	4,507,622	79.63%
2011-12	3,670,811	4,728,414	77.63%
2012-13	3,574,075	4,429,356	80.69%
2013-14	3,570,627	4,350,554	82.45%
2014-15	3,710,457	4,773,625	77.73%
2015-16	3,897,061	4,936,416	78.95%
2016-17	4,117,689	5,176,612	79.54%
2017-18	4,027,823	4,727,193	85.21%
2018-19	4,489,210	6,220,625	72.17%



Notes:

**Contribution Rate Trends - Object 8980**

	Contribution
2009-10	68,839
2010-11	176,979
2011-12	180,103
2012-13	196,590
2013-14	151,451
2014-15	224,055
2015-16	302,593
2016-17	359,552
2017-18	365,000
2018-19	360,000



Notes:

Laytonville Unified School District  
 2018-19 First Interim Budget  
**SELECTED OTHER FUNDS**

<b>Building Fund</b>	2018/19	2018/19		<b>Actuals to Date</b>
	<b>June Budget</b>	<b>First Interim</b>	<b>Change</b>	
Revenues	-	-	-	5,500,000
Expenditures	1,604,741	1,482,177	(122,564)	3,868,138
Beginning Fund Balance	3,057,817	1,482,177	(1,575,640)	
<b>Change in Fund Balance</b>	1,575,640	1,482,177	(93,463)	
Ending Fund Balance	1,482,177	-	(1,482,177)	

**The first phase of our elementary building renovation project is complete.  
 The second phase is expected to start this summer.**

# Glossary of Terms

## ADA

*ADA stands for Average Daily Attendance, and is a calculation of total days of attendance divided by the number of days the district is in session.*

## Certificated Pupil Support Salaries

*Pupil support salaries are certificated positions not directly teaching pupils but are supporting education. Examples of this type of position include, but are not limited to: librarians, social workers, psychologists, counselors, etc.*

## Certificated Supervisors' and Administrators' Salaries

*These salaries are associated with personnel engaged in instructional supervision including, but not limited to, principals, directors, etc.*

## Classified Supervisors' and Administrators' Salaries

*Salaries of supervisory personnel who are business managers, directors, purchasing agents, site administrators, etc.*

## Classified Support Salaries

*Non-certificated salaries associated with student support, pupil transportation, food services, maintenance and operations, etc.*

## Clerical, Technical, and Office Salaries

*Salaries paid to clerks, secretaries, accountants, bookkeepers, programmers, computer technical support, etc.*

## FTE

*FTE stands for full-time equivalent. Generally a full-time position is equal to 1.0 FTE.*

## Health & Welfare

*Expenditures made to provide personnel with health and welfare insurance benefits.*

## Instructional Aides

*Salaries paid to non-certificated personnel to perform any portion of their duties in a classroom under the supervision of a classroom teacher.*

## LCFF

*Local Control Funding Formula. California's new school funding formula, enacted in 2013 with a planned eight-year transition period, beginning in 2013-14. Until the LCFF is fully funded, local educational agencies (LEAs), including county offices of education, school districts, and charter schools, will receive an LCFF Transition Entitlement. The Transition Entitlement is based on an LEA's 2012-13 funding level, adjusted for changes in student population, and the amount of funding the LEA would receive under the LCFF model at full implementation.*

*For school districts and charter schools, the LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs.*

## LCAP

*The Local Control and Accountability Plan (LCAP) and Annual Update Template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support pupil outcomes and overall performance pursuant to Education Code sections 52060, 52066, 47605, 47605.5, and 47606.5. The LCAP and Annual Update Template must be completed by all LEAs each year.*

*For school districts, pursuant to Education Code section 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code section 52052, including pupils with disabilities, for each of the state priorities and any locally identified priorities.*

## OASDI/Medi

*OASDI stands for Old-Age, Survivors and Disability Insurance. Medi stands for Medicare. These are employee benefits under the federal Social Security system; for our purposes these costs are the employer, or district cost.*

## OPEB

*OPEB stands for Other Post Employment Benefits (other than pensions).*

## PERS

*PERS or CalPERS is the State Public Employee Retirement System.*

## SACS

*Standardized Account Code Structure; the standardized format in which all school districts present their financial information.*

## STRS

*STRS or CalSTRS is the State Teachers' Retirement System*

## Teacher Salaries

*Teachers salaries are those associated with teaching the pupils of the district for at least one full instructional period on each school day.*

## Unduplicated pupil count

*Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).*

## Unemployment

*Expenditures made to provide personnel with unemployment compensation.*

## Workers Comp

*Expenditures made to provide personnel with workers compensation benefits; which is a program compensating injured workers who are injured at work or contract occupational disease.*

*Please let your Business Manager know if you would like any terms added to this list.*