North Mo[illegible]y County Unified School District
Budget Review Committee Meeting - January 24, 2018

Program: K-3 Grade Span Adjustment (K-3 GSA)
Manager(s): Asst Supt - Business Svcs (Liann Reyes), Asst Supt - HR (Craig Chavez)

FY2017-18	Source(s)	FY2017-18 Projected	FY2018-19	Source(s) FY2018-19	Comments
Revenue					
State Revenue					
Federal Revenue					
LCFF	0000-0920	$987,091	TBD	TBD	
Total Revenue		**$987,091**	TBD	TBD	
Expense					
Total Expense	0000	**$987,091**	TBD	TBD	

Purpose / Requirements
Prior to the introduction of the LCFF, the State provided categorical funding for the K-3 Class Size Reduction program in the amount of $870,723. Districts are still required, as a condition of receiving funds, to maintain K-3 class size ratios of 24:1 in order to receive this funding. The Class Size Reduction program has ALWAYS been under funded

Rationale / Justification
Rsc 0920 K-3 Grade Span Adjustment is expensed only to the extent of revenue received, so it treated like a categorical. Estimated total program costs, including salary and statutory benefits / health and welfare is $6,580,511. Total classroom costs for Plant Maint & Operations is another $1,067,600 ($15,700 average per classroom). These estimates do not include classroom and teacher materials

Next Steps

Account Object Code		2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Fund 01 - General Fund						
Revenue						
8900	Fund Balance	977,091.42	999,944.00	987,091.00		
Expense						
1100	Teachers' Salar	788,832.77	785,544.00	772,261.83	674,159.92	
3100	STRS	79,066.25	95,675.00	97,283.85	97,295.85	
3300	SSI/Medicare	7,589.06	8,019.00	8,102.39	8,058.51	
3400	H&W	82,816.72	90,981.00	88,860.00	89,847.18	
3500	SUI	315.19	333.00	339.05	336.54	
3600	Worker's Comp	18,471.43	19,392.00	20,243.88	20,242.21	
	Total for Expense accounts	**977,091.42**	**999,944.00**	**987,091.00**	**889,940.21**	
Total for Org 043 and Fund 01						
	Revenue	977,091.42	999,944.00	987,091.00	.00	
	Expense	977,091.42	999,944.00	987,091.00	889,940.21	
	Calc Ending Balance	.00	.00	.00	889,940.21-	