

Buckeye Union School District  
2019-2020  
Budget Comparison

		2019-2020 Proposed Budget			2018-2019 Second Interim			Variance		
		a	b	c	d	e	f	g	h	i
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Account									
1 LCFF	8000	40,411,016	-	40,411,016	38,816,350	-	38,816,350	1,594,666	-	1,594,666
2 Federal Revenues	8100-8299	62,455	817,630	880,085	62,455	791,074	853,529	-	26,556	26,556
3 Other State Revenues	8300-8599	895,953	1,962,535	2,858,488	1,740,458	2,287,218	4,027,676	(844,505)	(324,683)	(1,169,188)
4 Local Revenues	8600-8799	484,814	1,570,503	2,055,317	474,813	1,656,091	2,130,904	10,001	(85,588)	(75,587)
5 Transfers In (Non-operational)	8900			-			-	-	-	-
6 Contributions to Restricted Programs	8980	(6,130,113)	6,130,113	-	(5,965,559)	5,965,559	(0)	(164,554)	164,554	0
7 TOTAL REVENUES		35,724,125	10,480,781	46,204,906	35,128,517	10,699,942	45,828,458	595,608	(219,161)	376,448
8										
9 EXPENDITURES										
10 Certificated Salaries	1000	18,911,558	2,013,987	20,925,545	17,965,117	2,183,365	20,148,482	946,441	(169,378)	777,063
11 Classified Salaries	2000	4,972,970	2,526,460	7,499,430	4,673,704	2,400,701	7,074,405	299,266	125,759	425,025
12 Employee Benefits	3000	8,802,966	3,337,622	12,140,588	7,661,188	3,148,979	10,810,167	1,141,778	188,643	1,330,421
13 Books & Supplies	4000	1,728,757	539,495	2,268,252	4,041,138	1,919,840	5,960,978	(2,312,381)	(1,380,345)	(3,692,726)
14 Services & Operating Expenses	5000	1,303,960	1,867,598	3,171,558	1,284,011	1,902,415	3,186,426	19,949	(34,817)	(14,868)
15 Capital Outlay	6000	-	-	-	50,298	-	50,298	(50,298)	-	(50,298)
16 Other Outgo/Transfers Out	7000 except 7300	238,980	73,244	312,224	318,460	205,665	524,125	(79,480)	(132,421)	(211,901)
17 Indirect Support	7300-7399	(122,375)	122,375	-	(131,612)	131,612	-	9,237	(9,237)	-
18 TOTAL EXPENDITURES		35,836,816	10,480,781	46,317,597	35,862,303	11,892,577	47,754,881	(25,487)	(1,411,796)	(1,437,284)
19										
20 EXCESS (DEFICIENCY) OF REVENUES										
21 OVER EXPENDITURES	(A-B)	(112,691)	-	(112,691)	(733,786)	(1,192,635)	(1,926,423)	621,095	1,192,635	1,813,732
22										
23 BEGINNING BALANCE, July 1		6,261,933	490,069	6,752,002	6,995,719	1,682,704	8,678,423	(733,786)	(1,192,635)	(1,926,421)
24 ACTUAL ENDING BALANCE, June 30		6,149,242	490,069	6,639,311	6,261,933	490,069	6,752,002	(112,691)	-	(112,691)
25										
26 COMPONENTS OF ENDING BALANCE										
27 <b>RESERVED</b>										
28 Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	-	-	-
29 Prepaid Expenditures	9713		-	-	12,420	-	12,420	(12,420)	-	(12,420)
30 <b>RESTRICTED</b>	9740	-	490,069	490,069	-	490,069	490,069	-	-	-
31 <b>DESIGNATED</b>										
32 Required Reserve for Economic Uncertainties (3%)	9789	1,389,528	-	1,389,528	1,432,646	-	1,432,646	(43,118)	-	(43,118)
33 Board Reserve for Economic Uncertainties (1%)	9789	463,176	-	463,176	477,549	-	477,549	(14,373)	-	(14,373)
34 Additional Economic Uncertainty reserve	9789	4,295,538	-	4,295,538	4,338,318	-	4,338,318	(42,780)	-	(42,780)
35	9789	-	-	-	-	-	-	-	-	-
37	9789	0	0	0	0	0	0	-	-	-
38 <i>Special Reserve Fund Balance</i>		<b>367,462</b>	<b>0</b>	<b>367,462</b>	<b>367,462</b>	<b>0</b>	<b>367,462</b>	<b>0</b>	<b>0</b>	<b>0</b>

Buckeye Union School District  
2019-2020 Budget  
Multi-Year Projections

		2019-2020 Proposed Budget			2020-2021 Projected Budget			2021-2022 Projected Budget		
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>
	Account	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
1	LCFF	40,411,016	-	40,411,016	39,294,000	-	39,294,000	40,381,161		40,381,161
2	Federal Revenues	62,455	817,630	880,085	62,455	839,530	901,985	62,455	839,530	901,985
3	Other State Revenues	895,953	1,962,535	2,858,488	895,953	1,893,500	2,789,453	831,115	1,893,500	2,724,615
4	Local Revenues	484,814	1,570,503	2,055,317	484,814	1,727,298	2,212,112	336,131	1,770,339	2,106,470
5	Transfers In (Non-operational)			-		-	-			-
6	Contributions to Restricted Programs	(6,130,113)	6,130,113	-	(5,731,213)	5,731,213	-	(5,791,531)	5,791,531	-
7	<b>TOTAL REVENUES</b>	<b>35,724,125</b>	<b>10,480,781</b>	<b>46,204,906</b>	<b>35,006,009</b>	<b>10,191,541</b>	<b>45,197,550</b>	<b>35,819,331</b>	<b>10,294,900</b>	<b>46,114,231</b>
8										
9	<b>EXPENDITURES</b>									
10	Certificated Salaries	18,911,558	2,013,987	20,925,545	19,046,558	2,053,987	21,100,545	19,100,558	2,014,725	21,115,283
11	Classified Salaries	4,972,970	2,526,460	7,499,430	5,007,970	2,551,460	7,559,430	5,042,970	2,265,463	7,308,433
12	Employee Benefits	8,802,966	3,337,622	12,140,588	8,900,175	3,359,443	12,259,618	9,008,654	3,293,627	12,302,281
13	Books & Supplies	1,728,757	539,495	2,268,252	1,241,643	549,392	1,791,035	1,539,163	553,757	2,092,920
14	Services & Operating Expenses	1,303,960	1,867,598	3,171,558	1,338,960	1,971,709	3,310,669	1,377,576	1,971,709	3,349,285
15	Capital Outlay	-		-	-	-	-		-	-
16	Other Outgo/Transfers Out	238,980	73,244	312,224	238,980	73,244	312,224	255,378	73,244	328,622
17	Indirect Support	(122,375)	122,375	-	(122,375)	122,375	-	(122,375)	122,375	-
18	<b>TOTAL EXPENDITURES</b>	<b>35,836,816</b>	<b>10,480,781</b>	<b>46,317,597</b>	<b>35,651,911</b>	<b>10,681,610</b>	<b>46,333,521</b>	<b>36,201,924</b>	<b>10,294,900</b>	<b>46,496,824</b>
19										
20	<b>EXCESS (DEFICIENCY) OF REVENUES</b>									
21	<b>OVER EXPENDITURES</b>	(112,691)	-	(112,691)	(645,902)	(490,069)	(1,135,971)	(382,593)	-	(382,593)
22										
23	BEGINNING BALANCE, July 1	6,261,933	490,069	6,752,002	6,149,242	490,069	6,639,311	5,503,340	-	5,503,340
24	ACTUAL ENDING BALANCE, June 30	6,149,242	490,069	6,639,311	5,503,340	-	5,503,340	5,120,747	-	5,120,747
25										
26	<b>COMPONENTS OF ENDING BALANCE</b>									
27	Reserved									
28	Revolving Cash	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
29	Prepaid Expenditures	-		-	-	-	-	-		-
30	<b>RESTRICTED</b>	-	490,069	490,069	-		-	-		-
31	<b>DESIGNATED</b>			-		-	-		-	-
32	Required Reserve for Economic Uncertainties (3%)	1,389,528	-	1,389,528	1,390,006	-	1,390,006	1,394,905	-	1,394,905
33	Board Reserve for Economic Uncertainties (1%)	463,176		463,176	463,335		463,335	464,968		464,968
34	Additional Economic Uncertainty reserve	4,295,538	0	4,295,538	3,648,999	0	3,648,999	3,259,874	0	3,259,874
37	Total Undesignated Amount	0	0	0	0	0	0	0	0	0
38	<b>Special Reserve Fund Balance</b>	<b>369,962</b>	<b>0</b>	<b>369,962</b>	<b>372,462</b>	<b>0</b>	<b>372,462</b>	<b>374,962</b>	<b>0</b>	<b>374,962</b>

2018-2019 Second Interim  
Other Funds

		Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
	Account	<i>13</i>	<i>14</i>	<i>17</i>	<i>25</i>	<i>35</i>	<i>49</i>	<i>51</i>
REVENUES								
1 Revenue Limit	8000	-	-	-				
2 Federal Revenues	8100-8299	380,000	-	-				
3 Other State Revenues	8300-8599	23,975		-		-	-	-
4 Local Revenues	8600-8799	721,250	7,500	6,500	355,000	75,000	1,629,174	1,895,254
5 Transfers In	8900	-	165,000	-	-	1,000,000	2,910,000	
6 Contributions to Restricted Programs	8980	-	-	-		-		
7 TOTAL REVENUES		1,125,225	172,500	6,500	355,000	1,075,000	4,539,174	1,895,254
8								
9 EXPENDITURES								
10 Certificated Salaries	1000	-	-	-				
11 Classified Salaries	2000	403,388	-	-	69,267			
12 Employee Benefits	3000	153,042	-	-	9,616			
13 Books & Supplies	4000	483,700	-	-				
14 Services & Operating Expenses	5000	82,773	-	-	16,000		16,000	
15 Capital Outlay	6000	-		-		2,162,963	1,509,272	1,816,837
16 Other Outgo/Transfers Out	7000 except 7300	-		-	-	-	1,000,000	-
17 Indirect Support	7300-7399	-	-	-				
18 TOTAL EXPENDITURES		1,122,903	-	-	94,883	2,162,963	2,525,272	1,816,837
19								
20 EXCESS (DEFICIENCY) OF REVENUES								
21 OVER EXPENDITURES	(A-B)	2,322	172,500	6,500	260,117	(1,087,963)	2,013,902	78,417
22								
23 BEGINNING BALANCE, July 1		73,986	486,171	375,545	1,538,466	3,915,225	2,931,290	1,147,391
24 ACTUAL ENDING BALANCE, June 30		76,308	658,671	382,045	1,798,583	2,827,262	4,945,192	1,225,808

*All balances are restricted or assigned*