Buckeye Union School District
2018-2019
Budget Comparison

			2018-2019 Budget				2017-2018 Unaudited Actuals				Variance		
			a	*b*	*c*		*d*	*e*	*f*		*g*	*h*	*i*
	REVENUES	Account	***Unrestricted***	***Restricted***	***Total***		***Unrestricted***	***Restricted***	***Total***		***Unrestricted***	***Restricted***	***Total***
1	Revenue Limit	8000	38,170,211	-	38,170,211		36,643,894	-	36,643,894		1,526,317	-	1,526,317
2	Federal Revenues	8100-8299	62,455	796,499	858,954		62,455	795,556	858,011		-	943	943
3	Other State Revenues	8300-8599	2,116,059	1,901,240	4,017,299		1,494,752	1,948,325	3,443,078		621,306	(47,085)	574,221
4	Local Revenues	8600-8799	474,813	1,634,532	2,109,345		474,813	1,718,439	2,193,252		(0)	(83,907)	(83,907)
5	Transfers In (Non-operational)	8900			-		-	-	-		-	-	-
6	Contributions to Restricted Programs	8980	(5,754,405)	5,754,405	-		(5,611,076)	5,611,076	-		(143,329)	143,329	-
7	TOTAL REVENUES		35,069,133	10,086,676	45,155,809		33,064,839	10,073,396	43,138,234		2,004,294	13,280	2,017,575
8													
9	EXPENDITURES												
10	Certificated Salaries	1000	18,039,814	2,043,036	20,082,850		17,970,046	1,924,928	19,894,974		69,769	118,108	187,876
11	Classified Salaries	2000	4,558,156	2,305,630	6,863,786		4,543,362	2,313,857	6,857,219		14,793	(8,227)	6,567
12	Employee Benefits	3000	7,567,194	3,233,279	10,800,473		7,159,486	3,002,924	10,162,410		407,707	230,355	638,063
13	Books & Supplies	4000	2,241,643	480,744	2,722,387		3,445,676	1,377,718	4,823,394		(1,204,033)	(896,974)	(2,101,007)
14	Services & Operating Expenses	5000	1,277,523	1,841,709	3,119,232		1,270,523	1,848,318	3,118,841		7,000	(6,609)	391
15	Capital Outlay	6000	50,298		50,298		50,298	-	50,298		-	-	-
16	Other Outgo/Transfers Out	7000 except 7300	471,852	50,665	522,517		442,476	56,429	498,905		29,376	(5,764)	23,612
17	Indirect Support	7300-7399	(131,612)	131,612	-		(131,612)	131,612	-		-	-	-
18	TOTAL EXPENDITURES		34,074,867	10,086,675	44,161,543		34,750,255	10,655,786	45,406,041		(675,388)	(569,111)	(1,244,498)
19													
20	EXCESS (DEFICIENCY) OF REVENUES												
21	OVER EXPENDITURES	(A-B)	994,266	1	994,266		(1,685,416)	(582,390)	(2,267,807)		2,679,682	582,391	3,262,073
22												-	-
23	BEGINNING BALANCE, July 1		5,295,499	723,841	6,019,340		6,980,915	1,306,231	8,287,146		(1,685,416)	(582,390)	(2,267,806)
24	ACTUAL ENDING BALANCE, June 30		6,289,765	723,842	7,013,607		5,295,499	723,841	6,019,340		994,266	1	994,267
25													
26	COMPONENTS OF ENDING BALANCE												
27	***RESERVED***												
28	Revolving Cash	9711	1,000	-	1,000		1,000	-	1,000		-	-	-
29	Prepaid Expenditures	9713		-	-		21,512	-	21,512		(21,512)	-	(21,512)
30	***RESTRICTED***	9740	-		-			-	-		-	-	-
31	***DESIGNATED***		-	723,842	723,842		-	723,841	723,841		-	1	1
32	Required Reserve for Economic Uncertainties (3%)	9789	1,324,846	-	1,324,846		1,362,181	-	1,362,181		(37,335)	-	(37,335)
33	Board Reserve for Economic Uncertainties (1%)	9789	441,615	-	441,615		454,060	-	454,060		(12,445)	-	(12,445)
34	Additional Economic Uncertainty reserve	9789	4,522,304	-	4,522,304		3,456,746	-	3,456,746		1,065,558	-	1,065,558
35		9789	-		-		-		-		-	-	-
37		9789	0	0	0		0	0	0		-	-	-
38	*Special Reserve Fund Balance*		***367,462***	***0***	***367,462***		***364,962***	***0***	***364,962***		2,500	0	2,500

Buckeye Union School District
2018-2019 Budget
Multi-Year Projections

			2018-2019 Budget			2019-2020 Projected Budget			2020-2021 Projected Budget		
			a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*
	REVENUES	Account	***Unrestricted***	***Restricted***	***Total***	***Unrestricted***	***Restricted***	***Total***	***Unrestricted***	***Restricted***	***Total***
1	Revenue Limit	8000	38,170,211	-	38,170,211	39,081,157	-	39,081,157	40,017,808		40,017,808
2	Federal Revenues	8100-8299	62,455	796,499	858,954	62,455	839,530	901,985	62,455	839,530	901,985
3	Other State Revenues	8300-8599	2,116,059	1,901,240	4,017,299	831,115	1,893,500	2,724,615	831,115	1,893,500	2,724,615
4	Local Revenues	8600-8799	474,813	1,634,532	2,109,345	424,813	1,727,298	2,152,111	336,131	1,770,339	2,106,470
5	Transfers In (Non-operational)	8900			-		-	-			-
6	Contributions to Restricted Programs	8980	(5,754,405)	5,754,405	-	(5,273,428)	5,273,428	-	(5,781,922)	5,781,922	-
7	TOTAL REVENUES		35,069,133	10,086,676	45,155,809	35,126,112	9,733,756	44,859,868	35,465,587	10,285,291	45,750,878
8											
9	EXPENDITURES										
10	Certificated Salaries	1000	18,039,814	2,043,036	20,082,850	18,199,814	2,083,036	20,282,850	18,328,814	1,814,725	20,143,539
11	Classified Salaries	2000	4,558,156	2,305,630	6,863,786	4,633,156	2,380,630	7,013,786	4,708,156	2,265,463	6,973,619
12	Employee Benefits	3000	7,567,194	3,233,279	10,800,473	8,197,036	3,090,554	11,287,590	8,454,840	3,307,360	11,762,200
13	Books & Supplies	4000	2,241,643	480,744	2,722,387	2,241,643	749,392	2,991,035	1,789,163	543,757	2,332,920
14	Services & Operating Expenses	5000	1,277,523	1,841,709	3,119,232	1,312,523	1,971,709	3,284,232	1,082,576	2,171,709	3,254,285
15	Capital Outlay	6000	50,298		50,298	50,298	-	50,298	75,000	-	75,000
16	Other Outgo/Transfers Out	7000 except 7300	471,852	50,665	522,517	471,852	50,665	522,517	255,378	50,665	306,043
17	Indirect Support	7300-7399	(131,612)	131,612	-	(131,612)	131,612	-	(131,612)	131,612	-
18	TOTAL EXPENDITURES		34,074,867	10,086,675	44,161,543	34,974,709	10,457,598	45,432,307	34,562,315	10,285,291	44,847,606
19											
20	EXCESS (DEFICIENCY) OF REVENUES										
21	OVER EXPENDITURES	(A-B)	994,266	1	994,266	151,403	(723,842)	(572,439)	903,272	-	903,272
22											
23	BEGINNING BALANCE, July 1		5,295,499	723,841	6,019,340	6,289,765	723,842	7,013,607	6,441,168	-	6,441,168
24	ACTUAL ENDING BALANCE, June 30		6,289,765	723,842	7,013,607	6,441,168	-	6,441,168	7,344,440	-	7,344,440
25											
26	COMPONENTS OF ENDING BALANCE										
27	Reserved										
28	Revolving Cash	9711	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
29	Prepaid Expenditures	9713	-		-		-	-			-
30	***RESTRICTED***	9740	-	723,842	723,842	-		-	-		-
31	***DESIGNATED***				-		-	-		-	-
32	Required Reserve for Economic Uncertainties	9789	1,324,846	-	1,324,846	1,362,969	-	1,362,969	1,345,428	-	1,345,428
33	Board Reserve for Economic Uncertainties (1'	9789	441,615		441,615	454,323		454,323	448,476		448,476
34	Additional Economic Uncertainty reserve	9789	4,522,304	0	4,522,304	4,622,876	0	4,622,876	5,549,536	0	5,549,536
37	Total Undesginated Amount	9789	0	0	0	0	0	0	0	0	0
38	*Special Reserve Fund Balance*		***367,462***	***0***	***367,462***	***369,962***	***0***	***369,962***	***372,462***	***0***	***372,462***

2018-2019 Budget

Other Funds

			Food Service	Deferred Maintenance	Special Reserve	Bond	Developer Fees	State School Building	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
	REVENUES	Account	***13***	***14***	***17***	***21***	***25***	***31***	***35***	***49***	***51***
1	Revenue Limit	8000	-	-	-	-					
2	Federal Revenues	8100-8299	490,570	-	-	-					
3	Other State Revenues	8300-8599	15,000		-	-			-	7,734	-
4	Local Revenues	8600-8799	500,000	3,580	2,500	-	477,978	-	61,700	760,000	1,895,254
5	Transfers In	8900	79,480	330,000	-	-	-		3,500,000	(3,500,000)	
6	Contributions to Restricted Programs	8980	-	-	-	-			-	1,550,000	
7	TOTAL REVENUES		1,085,050	333,580	2,500	-	477,978	-	3,561,700	(1,182,267)	1,895,254
8											
9	EXPENDITURES										
10	Certificated Salaries	1000	-	-	-						
11	Classified Salaries	2000	408,238	-	-		72,033				
12	Employee Benefits	3000	188,354	-	-		28,234				
13	Books & Supplies	4000	371,985	-	-	-	-				
14	Services & Operating Expenses	5000	116,472	-	-		19,775				
15	Capital Outlay	6000	-	333,580	-	-	33,963		950,000		1,816,837
16	Other Outgo/Transfers Out	7000 except 7300	-	-	-		-		-	1,555,000	-
17	Indirect Support	7300-7399	-	-	-						
18	TOTAL EXPENDITURES		1,085,050	333,580	-	-	154,005	-	950,000	1,555,000	1,816,837
19											
20	EXCESS (DEFICIENCY) OF REVENUES										
21	OVER EXPENDITURES	(A-B)	-	-	2,500	-	323,973	-	2,611,700	(2,737,267)	78,417
22											
23	BEGINNING BALANCE, July 1		58,454	286,253	367,462	-	2,179,743	-	820,357	4,112,868	1,142,272
24	ACTUAL ENDING BALANCE, June 30		58,454	286,253	369,962	-	2,503,715	-	3,432,057	1,375,602	1,220,689

All balances are restricted or assigned