

Buckeye Unified School District
2019-2020
Budget Comparison

		2019-2020 Proposed Budget			2018-2019 Second Interim			Variance		
		a	b	c	d	e	f	g	h	i
	Account	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1	REVENUES	40,411,016	-	40,411,016	38,816,350	-	38,816,350	1,594,666	-	1,594,666
2	LCFF	62,455	817,630	880,085	62,455	791,074	853,529	-	26,556	26,556
3	Federal Revenues	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	Other State Revenues	484,814	1,570,503	2,055,317	474,813	1,656,091	2,130,904	10,001	(85,588)	(75,587)
5	Local Revenues	-	-	-	-	-	-	-	-	-
6	Transfers In (Non-operational)	(6,130,113)	6,130,113	-	(5,965,559)	5,965,559	(0)	(164,554)	164,554	0
7	Contributions to Restricted Programs	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	TOTAL REVENUES	18,911,558	2,013,987	20,925,545	17,965,117	2,183,365	20,148,482	946,441	(169,378)	777,063
9	EXPENDITURES	4,972,970	2,526,460	7,499,430	4,673,704	2,400,701	7,074,405	299,266	125,759	425,025
10	Certificated Salaries	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
11	Classified Salaries	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)
12	Employee Benefits	1,303,960	1,867,598	3,171,558	1,284,011	1,902,415	3,186,426	19,949	(94,817)	(14,868)
13	Books & Supplies	-	-	-	50,298	-	50,298	(50,298)	-	(50,298)
14	Services & Operating Expenses	238,980	73,244	312,224	318,460	205,665	524,125	(79,480)	(132,421)	(211,901)
15	Capital Outlay	(122,375)	122,375	-	(131,612)	131,612	-	9,237	(9,237)	-
16	Other Outgo/Transfers Out	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)
17	Indirect Support	-	-	-	-	-	-	-	-	-
18	TOTAL EXPENDITURES	(112,691)	-	(112,691)	(733,786)	(1,192,635)	(1,926,423)	621,095	1,192,635	1,813,732
19	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	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)
20	BEGINNING BALANCE, July 1	6,149,242	490,069	6,639,311	6,261,933	490,069	6,752,002	(112,691)	-	(112,691)
21	ACTUAL ENDING BALANCE, June 30	1,000	-	1,000	1,000	-	1,000	-	-	-
22	COMPONENTS OF ENDING BALANCE	-	-	-	-	-	-	-	-	-
23	RESERVED	-	-	-	-	-	-	-	-	-
24	Revolving Cash	-	-	-	12,420	-	12,420	(12,420)	-	(12,420)
25	Prepaid Expenditures	-	490,069	490,069	490,069	490,069	490,069	-	-	-
26	RESTRICTED	-	-	-	-	-	-	-	-	-
27	DESIGNATED	1,389,528	-	1,389,528	1,432,646	-	1,432,646	(43,118)	-	(43,118)
28	Required Reserve for Economic Uncertainties (3%)	463,176	-	463,176	477,549	-	477,549	(14,373)	-	(14,373)
29	Board Reserve for Economic Uncertainties (1%)	4,295,538	-	4,295,538	4,338,318	-	4,338,318	(42,780)	-	(42,780)
30	Additional Economic Uncertainty reserve	-	-	-	-	-	-	-	-	-
31	Special Reserve Fund Balance	367,462	0	367,462	367,462	0	367,462	0	0	0

**Buckeye Unified School District
2019-2020 Budget
Multi-Year Projections**

	2019-2020 Proposed Budget			2020-2021 Projected Budget			2021-2022 Projected Budget		
	a	b	c	d	e	f	g	h	i
REVENUES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
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 TOTAL REVENUES	35,724,125	10,480,781	46,204,906	35,006,009	10,191,541	45,197,550	35,819,331	10,294,900	46,114,231
8									
9 EXPENDITURES									
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 TOTAL EXPENDITURES	35,836,816	10,480,781	46,317,597	35,651,911	10,681,610	46,333,521	36,201,924	10,294,900	46,496,824
19									
20 EXCESS (DEFICIENCY) OF REVENUES									
21 OVER EXPENDITURES	(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 COMPONENTS OF ENDING BALANCE									
27 Reserved									
28 Revolving Cash	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
29 Prepaid Expenditures	-	-	-	-	-	-	-	-	-
30 RESTRICTED	-	490,069	490,069	-	-	-	-	-	-
31 DESIGNATED	-	-	-	-	-	-	-	-	-
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 Special Reserve Fund Balance	369,962	0	369,962	372,462	0	372,462	374,962	0	374,962

2018-2019 Bond Interim
Other Funds

Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
13	14	17	25	35	49	51
-	-	-	-	-	-	-
380,000	-	-	-	-	-	-
23,975	-	-	-	-	-	-
721,250	7,500	6,500	355,000	75,000	1,629,174	1,895,254
-	165,000	-	-	1,000,000	2,910,000	-
-	-	-	-	-	-	-
1,125,225	172,500	6,500	355,000	1,075,000	4,539,174	1,895,254

REVENUES
 1 Revenue Limit Account 8000
 2 Federal Revenues 8100-8299
 3 Other State Revenues 8300-8599
 4 Local Revenues 8600-8799
 5 Transfers In 8900
 6 Contributions to Restricted Programs 8980
 7 TOTAL REVENUES

-	-	-	-	-	-	-
403,388	-	-	69,267	-	-	-
153,042	-	-	9,616	-	-	-
483,700	-	-	-	-	-	-
82,773	-	-	16,000	-	16,000	-
-	-	-	-	2,162,963	1,509,272	1,816,837
-	-	-	-	-	1,000,000	-
-	-	-	-	-	-	-
1,122,903	-	-	94,883	2,162,963	2,525,272	1,816,837

EXPENDITURES
 10 Certificated Salaries 1000
 11 Classified Salaries 2000
 12 Employee Benefits 3000
 13 Books & Supplies 4000
 14 Services & Operating Expenses 5000
 15 Capital Outlay 6000
 16 Other Outgo/Transfers Out 7000 except 7300
 17 Indirect Support 7300-7399
 18 TOTAL EXPENDITURES

2,322	172,500	6,500	260,117	(1,087,963)	2,013,902	78,417
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19
 20 EXCESS (DEFICIENCY) OF REVENUES
 21 OVER EXPENDITURES (A-B)

73,986	486,171	375,545	1,538,466	3,915,225	2,931,290	1,147,391
76,308	658,671	382,045	1,798,583	2,827,262	4,945,192	1,225,808

22
 23 BEGINNING BALANCE, July 1
 24 ACTUAL ENDING BALANCE, June 30

All balances are restricted or assigned