MADERA COUNTY SUPERINTENDENT OF SCHOOLS
Public Hearing for the Proposed Budget
2018-2019

The attached Madera County Superintendent of School's Proposed Budget for the 2018-2019 school year, drawing from the Governor's Budget information, is based upon the following assumptions:

1) We assumed a 2.71% COLA applied to the LCFF components subject to the increase.
2) ADA used in the Countywide budget for ADA is 29739.54.
3) MCSOS ADA in the budget is 662.98.
4) Step and Column adjustments are assumed at about 1.1% for each of the next two years.
5) PERS rate increase went from 15.531% to 18.062%.
6) STRS rate increase went from 14.43% to 16.28%.
7) Estimated supply, services and equipment budgets have been designed to meet program and operational needs and have been aligned to program goals.
8) The Governor proposed a onetime discretionary funding of $344 per ADA.
9) LCAP support is budgeted at $200,000.
10) The LCFF is funded at 100%
11) The budget as it now stands reflects a decrease of $1,167,783 to the ending balance. The restricted ending balance shows a decrease of $1,709,041 and the unrestricted ending balance reflects an increase of $541,258. As in the past several years Special Education budgets show a decrease if all positions are filled. While we will do everything possible to fill these difficult positions there continues to be a statewide shortage in teachers and it is unlikely we will deficient spend to the budget. In addition, we have not recorded the bill back to the districts.

Madera County Superintendent of Schools

2018-2019 Budget

June Board meeting 2018

	2017-18 Approved Budget			2018-2019 Budget		
	2017-2018	**2017-2018**	**2017-2018**	**2018-2019**	**2018-2019**	**2018-2019**
	Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
Revenues						
Total 8000	$ 9,859,416.00	25,783,413.00	$ 35,642,829.00	$ 10,287,915.72	25,516,313.00	$ 35,804,228.72
Expenditures						
Total 1000 Certificated	$ 1,772,015.00	8,831,355.00	$ 10,603,370.00	$ 1,720,396.00	9,368,964.00	$ 11,089,360.00
Total 2000 Classified	4,400,218.00	4,992,975.00	$ 9,393,193.00	$ 4,378,659.00	5,255,184.00	$ 9,633,843.00
Total 3000 Benefits	2,592,539.00	6,057,992.00	$ 8,650,531.00	$ 2,886,377.00	6,731,085.00	$ 9,617,462.00
Total Labor and Benefits	$ 8,764,772.00	19,882,322.00	$ 28,647,094.00	$ 8,985,432.00	$ 21,355,233.00	$ 30,340,665.00
Total 4000 Books & Supplies	$ 435,170.00	661,678.39	$ 1,096,848.39	$ 428,066.24	532,740.00	$ 960,806.24
Total 5000 Services & Other	1,298,676.23	4,583,434.72	$ 5,882,110.95	$ 1,789,534.72	2,935,007.00	$ 4,724,541.72
Total Books and Services	1,733,846.23	5,245,113.11	6,978,959.34	2,217,600.96	3,467,747.00	5,685,347.96
Total Labor, Benefits and supplies	$ 10,498,618.23	25,127,435.11	$ 35,626,053.34	$ 11,203,032.96	$ 24,822,980.00	$ 36,026,012.96
Capital Outlay	$ 76,486.00	386,785.00	$ 463,271.00	$ 68,900.00	25,000.00	$ 93,900.00
Other Outgo/Financing Uses	(1,338,776.00)	2,463,515.00	$ 1,124,739.00	$ (1,525,275.00)	2,377,374.00	$ 852,099.00
Total Capital Outlay/Outgo	(1,262,290.00)	2,850,300.00	1,588,010.00	(1,456,375.00)	2,402,374.00	945,999.00
Total Expenditures	$ 9,236,328.23	$ 27,977,735.11	$ 37,214,063.34	$ 9,746,657.96	$ 27,225,354.00	$ 36,972,011.96
Net Increase/(Decrease in Fund Balance	$ 623,087.77	$ (2,194,322.11)	$ (1,571,234.34)	$ 541,257.76	$ (1,709,041.00)	$ (1,167,783.24)
Beginning Balance	$ 2,132,053.19	6,095,080.79	$ 8,227,133.98	$ 2,749,042.53	4,254,326.07	$ 7,003,368.60
Ending Cash Balance	$ 2,755,140.96	3,900,758.68	$ 6,655,899.64	$ 3,290,300.29	$ 2,545,285.07	$ 5,835,585.36

board report 5.7 Consideration of Proposed 2018-2019 Budget