

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	240.00	240.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240.00	240.00	0.0%
TOTAL, REVENUES			240.00	240.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7661	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	59.30	59.30	95.41	57.82	57.82	59.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	59.30	59.30	95.41	57.82	57.82	59.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.53	0.53	0.53	0.53	0.53	0.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.53	0.53	0.53	0.53	0.53	0.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	59.83	59.83	95.94	58.35	58.35	59.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Golden Feather School District

PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED

2018-19 Original Budget

Based on Information from the 2018-19 Governor's Proposed Budget

	2018-19 Budget	2019-20 Estimate	2020-21 Estimate	
INCOME				2018-19 Income
8000 LCFF Revenue	1,324,644	1,324,644	1,324,644	Projected COLA for is 2.51%
BASCSG	0	0	0	ADA Projected at 57.82
8100-8200 Federal Revenues	0	0	0	ADA Funding Projected at 59.30, based on prior year P-2
8300-8500 Other State Revenues	8,442	8,442	8,442	Gap Funding is Projected at 100%
8600-8700 Other Local Revenues	33,600	33,600	33,600	District is projected to be funded at Basic Aid status
8900-8929 Transfers In	60,000	60,000	60,000	
REVENUE BEFORE ADJUSTMENTS	1,426,686	1,426,686	1,426,686	
Adjustments to Income <u>2018-19</u>				
Adjustments to Income <u>2019-20</u>				2019-20 Income
LCFF Change		8,620	8,620	Projected COLA is 2.41%
Removal of Transfer from Fund 17		(80,000)	(80,000)	ADA Projected at 54.28
				ADA Funding Projected at 57.82 based on prior year
				Gap Funding is Projected at 100%
				District is projected to be funded at Basic Aid status
Adjustments to Income <u>2020-21</u>				2020-21 Income
LCFF Change			7,313	Projected COLA is 2.80%
				ADA Projected at 50.70
				ADA Funding Projected at 54.28, based on prior year P-2
				Gap Funding is Projected at 100%
				District is projected to be funded at Basic Aid status
TOTAL PROJECTED REVENUE	1,426,686	1,375,306	1,382,619	
EXPENSES				
1000 Certificated Salaries	397,985	397,985	397,985	
2000 Classified Salaries	254,711	254,711	254,711	
3000 Benefits	288,250	288,250	288,250	
4000-6000 Books, Supplies, Etc.	380,661	380,661	380,661	
7300-7399 Indirect Costs	(9,253)	(9,253)	(9,253)	
7300-7400 Debt Service/State School Trans	0	0	0	
Sub-total Expenses	1,310,334	1,310,334	1,310,334	
7600-7699 Transfers Out	19,000	19,000	19,000	
8380-8999 Contributions	(102,865)	(102,865)	(102,865)	Contribution Detail: Special Ed-State \$102,865
TOTAL EXPENSES/TRANSFERS	1,432,199	1,432,199	1,432,199	
BEFORE ADJUSTMENTS				
Adjustments to Expenses <u>2018-19</u>				2018-19
				PERS Rate is 16.28%
				STRS Rate is 18.1%
Adjustments to Expenses <u>2019-20</u>				2019-20
Step/Column Increment - 2.50% of Certificated		9,849	9,849	Expenses
Step/Column Increment - 1.8% of Classified		4,585	4,585	No increase in Health Benefits
Estimated STRS Increase		7,548	7,548	Proposed increase in Employers STRS of 1.85 points to 18.1%
Estimated PERS Increase		7,001	7,001	Proposed increase in Employers PERS of 2.7 points to 20.8%
Removal of One-Time Expenditures		(95,000)	(95,000)	
Increase to SPED Contribution		5,143		
Adjustments to Expenses <u>2020-21</u>				2020-21
Step/Column Increment - 2.50% of Certificated			10,198	Expenses
Step/Column Increment - 1.8% of Classified			4,867	No increase in health benefits
Estimated STRS Increase			4,058	Proposed increase in Employers STRS of .97 points to 19.10%
Estimated PERS Increase			7,919	Proposed increase in Employers PERS of 3 points to 23.8%
Increase to SPED Contribution			5,400	
TOTAL PROJECTED EXPENSES	1,432,199	1,371,424	1,398,520	
NET INCREASE/(DECREASE)				POTENTIAL VARIABLES
IN FUND BALANCE	(5,513)	3,882	(15,901)	> Projected ADA could be up or down for estimates
BEGINNING BALANCE	98,445	92,932	96,814	> COLA could be higher or lower
AUDIT ADJUSTMENTS				> Special education billback could vary from current annual estimate
PROJECTED ENDING BALANCE	92,932	96,814	80,913	> Workers' Compensation premiums have been decreasing
Less: Projected Restricted Balance		0	0	> Employee health insurance premiums may increase beyond current cap
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	> Unpredictable increases in gas/electric/fuel bills
PROJECTED UNRESTRICTED RESERVES	92,932	96,814	80,913	> STRS / PERS rates in flux
TOTAL RESERVES AS PERCENT OF OUTGO	25.42%	26.83%	25.17%	
REQUIRED RESERVE - \$67,000 or 5%	81,144	77,999	79,248	Transfer from Fund 17 in year 1 of \$60K is needed in order to meet the minimum reserve requirement.
OTHER FUNDS USED TO MEET REQUIRED RESERVE (Fund 17)	271,109	271,109	271,109	
OTHER FUNDS USED TO MEET REQUIRED RESERVE (Fund 20)	210,555	210,555	210,555	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	493,452	500,480	483,331	

Golden Feather Union Elementary 2018/19 Original Budget MYP Assumptions

- Revenue:
1. All Revenue numbers are taken from SACS, which was updated with the most recent apportionments schedules received from CDE using the LCFF.
 2. All One Time funds or expenses have been removed out years. If there is deferred revenue, that is in place.
 3. Any Carryover funds have been removed in the out years along with any expenses associated with those additional revenues.
 4. Reductions to Restricted Federal Funding follows prior year trends.
 5. Forest Reserve revenues are currently budgeted at zero
 6. Year 2 & 3 transfers from Special Reserve are included as a line item in revenue, if needed.
 7. Statutory COLA is included in the LCFF for all three years as follows:
2.51% in budget year, 2.11% in 19/20 & 2.80% in 20/21
 8. CSR is now included in the LCFF as Grade Span Adjustment and is not broken out
 9. Due to the nature of the funding, MAA and Mandated Costs revenues, along with other misc one time funds, have been removed in subsequent years and will be budgeted as received, however, planned one time state Mandate disbursement is included in current year
 10. Carryover balance, if any, is from Estimated Actuals
 11. PERS proposed rate increases will increase charge as follows:
18.10% in 18/19, 20.8 in 19/20 & 23.8% in 20/21
 12. STRS proposed rate increases will increase charge as follows:
16.28% in 18/19, 18.13% in 19/20, & 19.10% in 20/21.
 13. LCFF gap funding is based on district estimates taking into account both SSC and DOF projections. All years budgeted at 100%.
 14. Lottery is estimated at \$146/ADA Non Prop 20 and \$48/ADA Prop 20
 15. District is projected to be funded as Basic Aid district in all three years.
- ADA: Projections were taken from attached spreadsheet. Numbers provided by the District. Adjustments in revenue based on expected future ADA are included.
- Expenses: All expenses are from SACS and represent budget numbers from most recent discussion between BCOE and District Superintendent.
- Changes All proposed future changes are broken out in the MYP including but not limited to:
- Increase salary and benefit expense due to Step in Column
 - Increase/Decrease in spending due to the use of one time funds in year one
 - Reduction in Staffing where applicable
 - Reduction of one time expenses in future years, where applicable.
 - Change in STRS and PERS contribution rates
 - Change in funding streams

District Name: Golden Feather

Prepared by:

Table 1: Projected 2nd Interim Budget 2018-2019 Enrollment

	2018-19	CDS	SDC/RSP	Total
K	4		1	5
1	4		1	5
2	6		1	7
3	4		1	5
4	6		1	7
5	8		4	12
6	4		2	6
7	8		1	9
8	7		2	9
Total	51	0	14	65 ADA

4.45
4.45
6.23
4.45
6.23
10.67
5.34
8.01
8.01

I will fill in the ADA %'s from the last three years and come up with a 3 year average.

19.57
ADA % from 17-18 P-2
ADA % from 16-17 P-2
ADA % from 15-16 P-2

3 year AVG

85.94203%
90.00943%
90.89286%
266.84432%
88.94811%

10/4/2017 Most up to date CBEDS

10/4/2017 Most up to date Free and Reduced %

65
87%

Table 2: Projected 2019-2020 Enrollment

	2019-20	CDS	SDC/RSP	Total
K	4		1	5
1	4		1	5
2	4		1	5
3	6		1	7
4	4		1	5
5	6		1	7
6	8		4	12
7	4		2	6
8	8		1	9
Total	48	0	13	61 ADA

4.45
4.45
4.45
6.23
4.45
6.23
10.67
5.34
8.01

19.57
21.35
13.34
54.26

Please fill out the Yellow Portion with your Unduplicated Pupil Counts

I will fill out the Blue Section regarding prior period ADA %.

Table 3: Projected 2020-2021 Enrollment

	2020-2021	CDS	SDC/RSP	Total
K	4		1	5
1	4		1	5
2	4		1	5
3	4		1	5
4	6		1	7
5	4		1	5
6	6		1	7
7	8		4	12
8	4		2	6
Total	44	0	13	57 ADA

4.45
4.45
4.45
4.45
6.23
4.45
6.23
10.67
5.34

17.79
16.90
16.01
50.70

Golden Feather Union Elementary School District

2018/19 Projected Cash Flow - General Fund

Updated 5/10/17

Actual	Projected												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
BEGINNING CASH	533,810	598,761	495,818	523,796	579,057	386,341	649,812	545,002	441,324	343,605	697,904	586,331	
													2018-19 Original Budget

RECEIPTS

Revenue Limit Sources													
LCFF	133,192	133,192	133,192	133,192	-	-	53,277	24,582	24,582	24,582	24,582	24,582	708,933
BASCSSG	40,892	40,892	40,892	40,892	-	-	16,357	-	2,992	-	-	2,992	179,923
EPA	-	-	2,992	-	-	2,992	-	(105,475)	(105,475)	(105,475)	(105,475)	(105,475)	11,966
Prior Year Corrections	-	-	-	-	-	484,867	-	10,248	-	442,754	-	-	(927,376)
Property Taxes	-	(52,086)	(104,173)	(69,448)	(69,448)	(69,448)	(69,448)	82,518	81,088	82,756	82,756	82,756	975,026
In Lieu Taxes	-	-	62,321	-	-	-	10,698	-	14,849	-	-	21,266	(22,178)
Federal Sources	-	-	2,602	-	-	6,249	1,815	-	-	1,802	-	-	109,134
Other State Sources	5,868	5,868	5,868	5,868	-	-	2,347	2,660	2,660	2,660	2,660	2,660	12,469
Other State Inc w/ Appr. - CY	-	-	-	-	-	-	-	-	-	-	-	-	39,120
State Mandate Sources	-	-	-	-	-	590	6,154	-	2,020	13,683	-	-	0
Other Local Sources	-	-	894	10,259	-	-	-	-	-	-	-	-	33,600
Other Misc (Hold Harmless)	-	-	-	-	-	-	-	-	-	-	-	-	0
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	0
Prior Year A/R	-	-	-	-	-	-	-	-	-	-	-	-	60,000
TOTAL RECEIPTS	179,991	127,865	144,587	157,919	(69,448)	425,249	21,200	14,533	22,714	462,762	4,523	28,781	1,577,715

DISBURSEMENTS

Salaries & Benefits	83,000	86,339	83,952	72,129	70,302	77,866	76,481	76,329	90,014	77,570	113,685	127,519	1,035,186
Operating Expenditures	32,000	81,008	32,658	30,529	52,965	83,913	23,899	41,683	30,419	27,214	2,411	21,708	460,607
Transfers Out	-	-	-	-	-	-	25,628	-	-	3,679	-	58,128	87,435
Prior Year AP	-	63,461	-	-	-	-	-	-	-	-	-	-	63,461
TOTAL DISBURSEMENTS	115,000	230,808	116,609	102,658	123,267,11	161,779	126,009	118,211	120,434	108,463	116,097	207,355	1,583,228
NET MONTHLY CHANGE	64,991	(102,943)	27,978	55,261	(192,716)	263,470	(104,809)	(103,678)	(97,720)	354,299	(111,574)	(178,574)	(5,513)
NET ENDING CASH	598,761	495,818	523,796	579,057	386,341	649,812	545,002	441,324	343,605	697,904	586,331	407,756	

Treasurer Cash (General Fund)
Fund 17 (3086)
Total Cash (General and Fund 17)

Golden Feather Union
Cash Flow Assumptions:

2018-19 Original Budget

Revenue

LCFF - Current year:	Based on Funding Pattern established by CDE. The District is funded under ed code 14041(7), which allocates 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year.
Basic Aid Supplemental Charter Grant	Based on Funding Pattern established by CDE. The District will receive 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year. Current year based on assumption Golden Feather will receive this funding through January and then will cease to receive it and will have to pay it back after the P-1 Recertification when they begin being funded as a Basic Aid district.
EPA (From Prop 30)	The EPA account is based on estimated funding from CDE. EPA will be paid quarterly through the year, with the first current year payment in September
Prior Year Corrections:	Based on assumption that District will have to repay excess State Aid received due to switching to Basic Aid funding model at P-1 Recertification.
Property Taxes:	Based on Prior year funding pattern
In Lieu Taxes	Based on Estimates using P-2 ADA for CORE Charter. Based on assumption Golden Feather will pay in-lieus to CORE on all CORE ADA through January then CORE will repay the amount of in-lieu taxes they were overpaid based CORE being funded as a county wide benefit after the P-1 recertification. After P-1 recertification Golden Feather will only owe in-lieu taxes on ADA for students whose District of Residence is Golden Feather.
Federal Sources	Based on Prior year funding pattern
Other State Sources	Based on Prior year funding pattern
Other State inc w/ Appr. - CY	Based on Funding Pattern established by CDE. Based on most recent information, the 5-5-9 funding pattern is being used.
Other Local Sources	Based on Prior year funding pattern
Transfers between Funds	Based on Prior year spending pattern

Disbursements

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern

Golden Feather Union Elementary School District
2018-19 Original Budget Assumptions
May 29, 2018

The following budget assumptions were incorporated into the 2018-19 Original Budget:

Revenue:

Starting in 2013-14, the Local Control Funding Formula (LCFF) was put in place and the previous funding model (Revenue Limit) is gone. The LCFF consolidates most funding streams into one lump sum and includes additional funds for students who are either English language learners, receive free and reduced meals or are Foster Youth. The new formula allows for all districts to begin to work their way back to previous levels of funding using a formula to fill the "gap". Gap funding in the current year is projected at 100%. The original plan was to have the LCFF fully implemented by 2020-2021, however the 2018-19 Proposed Budget that was released earlier this year by Governor Brown, proposed fully funding LCFF in 2018-19, two full years ahead of schedule. This decision was based in part on stronger than anticipated economic growth in California. Included in the LCFF proposal is also a Local Control Accountability Plan (LCAP) that requires districts to create a path for the future, with input from students, parents, teachers and bargaining units as well as administration and the Board. This information is entered into a form created by the California Department of Education and submitted to the local County Office for approval. The LCAP is a living document and will need to be updated and submitted on a yearly basis. In addition to this, there is an annual update component that compares actual expenses to budget estimated for the previous year.

The District is being funded using their prior year P-2 of 59.30 ADA.

The current year projected LCFF COLA is 2.71%.

Class-size Reduction has changed due to its inclusion in the LCFF and is now called the Grade Span Adjustment (GSA). The new GSA ratio has been expanded to 24:1 and will be paid through the LCFF at \$767 per K-3 student participating in the program.

Lottery revenue is budgeted at \$48.00/ADA for Restricted Lottery and \$146.00/ADA for Unrestricted Lottery.

Federal categorical revenue was projected based on the amount received in the prior year and is projected as follows: Title I is budgeted at \$88,639. Title II is budgeted at \$9,615. Special Education is budgeted to be funded at a combined state and federal amount of \$50,000.

State categorical revenue has been wrapped into the LCFF. Programs affected are PAR, Arts & Music, Math & Reading AB466, School Safety, IMFRP, Professional Development AB825, Targeted Instruction AB825 and School & Library AB825. In addition to these funds, Deferred Maintenance and now transportation have been included in the LCFF.

As is normal practice, Mandated Cost and MAA funds are budgeted as revenues come in.

Golden Feather has previously received the Basic Aid Supplemental Charter School Funding due to the fact they are the sponsoring LEA for CORE Charter and PIVOT Charter and because without the in-lieu's that they are required to pay out, they would fall into basic aid status (meaning that their local taxes are higher than their revenue allocation through the funding formula). However, due to changes at the two charter schools which Golden Feather is currently obligated to pay in-lieu taxes to, it is

projected that beginning in 2018-19 Golden Feather will see a large reduction in the amount of in-lieu taxes they are required to pay to these schools. This change will mean that Golden Feather will be able to keep a large majority of the property taxes they receive and will become a basic-aid district. They would then no longer receive the Basic Aid Supplemental Funding. Due to the way the State does the advanced apportionment funding, it is projected that Golden Feather will be still be required to pay in-lieu taxes to CORE through January, but will receive a higher amount of State Aid. Once the P-1 Rectification occurs in February, CORE will be responsible for returning the over-paid in-lieu taxes to Golden Feather and Golden Feather will be required to return the overpaid Stat Aid back to the state. This will not reduce the amount of LCFF funding Golden Feather will receive, but will simply be a change to the makeup of the funding.

Salaries:

Anticipated salaries for 2018-19 were budgeted; step and column was included where appropriate.

Benefits:

The PERS employer rate has increased to 18.10% while STRS has increased to 16.28%. Both STRS and PERS rates will continue to increase in the coming years as the state struggles to keep up with its growing retirement obligation. These planned increases have been included in the MYP.

Other:

Beginning balances for all funds are from the Estimated Actuals, General Fund Unrestricted beginning balance is \$98,445.

State Special Ed program has a contribution of \$102,865.

The district's Multi-Year Projection indicates they can maintain a positive fund balance and meet the minimum reserve requirement for 2018-19 through 2020-21. However, it is projected that the district will need to transfer \$60K from the Special Reserve for Non-Capital Outlay Fund (Fund 17) in 2018-19 in order to do this.

While the change to being funded as a Basic Aid District, as well as expenditure reductions made by the District have done a lot to address the District's deficit spending, Golden Feather is projected to have deficit spending in both 2018-19 and 2020-21 (though at much lower levels than projected in previous budgets). The deficit spending in 2018-19 is due in part to some large one-time expenditures. It is important that Golden Feather continue to take steps to address this deficit spending to ensure ongoing fiscal viability.

District: Golden Feather Union Elementary
CDS #:

2018-19 Budget Attachment
61457

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		2018-19 Budget
01	General Fund/County School Service Fund	Form 01	\$92,932.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$271,109.00
Total Assigned and Unassigned Ending Fund Balances			\$364,041.00
	District Standard Reserve Level	Form 01CS Line 10B-4	5%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	\$81,144.00
Remaining Balance to Substantiate Need			\$282,897.00
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Revolving Cash		\$1,000.00
01	Assigned - Step and Column		\$10,788.00
17	Assigned - Deferred Maintenance		\$10,000.00
17	Planned Increase in PERS/STRS		\$73,909.00
17	Textbook Adoptions		\$15,000.00
17	Technology Purchases		\$20,000.00
17	Deferred Maintenance		\$40,000.00
17	Reserves to cover ongoing budgeted deficit spending		\$112,200.00
	Insert Lines above as needed		
	Total of Substantiated Needs		\$282,897.00
	Remaining Unsubstantiated Balance		\$0.00

To: GFUESD Board of Trustees
From: GFTA
Date: 6/1/18
Re: Negotiations for 2018-2019

Board of Trustees,

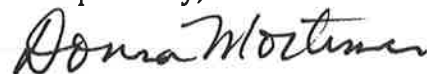
The Golden Feather Teachers' Association would like to submit our letter of negotiation openers for the 2018-2019 school year. It is our wish to negotiate with the district the following contract articles:

Article XI Salary and Benefits
Article VII Transfer/Reassignment

Also, GFTA wishes to negotiate the effects of security cameras in classrooms.

As always, we wish to maintain the option of discussing any other contract items as they may arise during the course of the negotiating process.

Respectfully,

A handwritten signature in cursive script that reads "Donna Mortimer".

Donna Mortimer
President, GFTA

District: Golden Feather Union Elementary
CDS #:

2018-19 Budget Attachment
61457

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17	Reserves to cover ongoing budgeted deficit spending		\$112,200.00
	Insert Lines above as needed		
Total of Substantiated Needs			\$282,897.00
Remaining Unsubstantiated Balance			\$0.00

Golden Feather Union Elementary School District
11679 Nelson Bar Road
Oroville, CA 95965

Memorandum of Understanding
Between
Golden Feather Union Elementary School District
And
Golden Feather Teachers Association

The Golden Feather Teachers Association (GFTA) and the Golden Feather Union Elementary School District (GFUESD) agree to the following regarding 2018/19 professional development:

- The parties agree that the teachers will attend professional development on Thursday, July 5th and Friday, July 6th during the summer of 2018.
- This agreement only applies to the 2018/19 school year and does not add extra days to the certificated contract.
- The teachers will be paid an extra duty stipend at their daily rate.
- These extra duty days will be 7 hours in length.
- The purpose of the professional development is to meet differentiated assistance requirements and plan to implement the co-teach model.

Agreed to this 24th day of May, 2018


Golden Feather Union Elementary School District

Golden Feather Teachers Association


Josh Peete, Superintendent


President

Debbie Ingvaldsen, Board President


Secretary

BOARD APPROVED

2017-2018

Memorandum of Understanding

between the

California School Employees Association and its Golden Feather Chapter 400

and the

Golden Feather Union Elementary School District

The district has created a new classification called Vehicle Driver. Teresa Mason has been transporting students under her Para-Educator job description and will continue to be paid at her Para-Educator rate of pay, but will be classified as a Vehicle Driver when she transports students during her work hours.

As of July 1, 2018, all Vehicle Drivers will be paid at the Vehicle Driver rate of pay. Seniority within the Vehicle Driver class will be based upon date of hire.

 6-1-18

CSEA Chapter 400

 6-1-18

Golden Feather Union ESD



NOTIFICATION TO CONSOLIDATE GOVERNING BOARD MEMBER ELECTIONS

Date: May 21, 2018

TO THE GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT:

In accordance with the provisions of the Education Code, you are hereby notified that the governing board member election to be held on November 6, 2018, is required to be consolidated with the General Election in Butte County.

NUMBER OF GOVERNING BOARD MEMBERS TO BE ELECTED:

2 for a 4 year term to fill the seats of the following governing board members:
Deborah Ingvaldsen
Don Saul

1 for a 2 year term to fill the seat of the following governing board members:
Vacancy [Matt Morris – term expires 2020]

Tim Taylor
County Superintendent of Schools
Butte County



*Notification to a high school board may name elementary districts here or an attached list, or may read here "in each elementary school district comprising the above named High School Districts."

Remaining Board Members: Paula Neher – (Term Expires 2020)
Rich Miller – (Term Expires 2020)

ORDER OF ELECTION

(Education Code Sections 5000, 5018, 5304, and 5322)

RESOLUTION ORDERING GOVERNING BOARD MEMBER ELECTION



WHEREAS, the regular biennial election of Governing Board members is ordered by law pursuant to Section 5000 of the Education Code to fill offices of Governing Board members of the Golden Feather Union Elementary School District of Butte County, now be it **RESOLVED** that, the County Superintendent of Schools for this county call the election as ORDERED and in accordance with the designations contained in the following Specifications of the Election Order made under the authority of Education Code Sections 5304 and 5322.

SPECIFICATIONS OF THE ELECTION ORDER

The election shall be held on Tuesday, November 6, 2018.

The purpose of the election is to elect 3 members of the governing board of the

GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT

Offices Subject to Election:

3 **Members** 4 **year terms**

Deborah Ingvaldsen / Don Saul / Vacancy

1 **Members** 2 **year terms**

Vacancy [Rich Miller – term expires 2020]

IT IS FURTHER ORDERED that the clerk or secretary of the _____ Governing Board shall deliver not less than 123 days prior to the date set for the election, one (1) copy to the officer conducting the election.

The foregoing Resolution and Order was adopted by a formal vote of the _____ Governing Board of Butte County, being the board authorized by law to make the designations therein contained on _____, 2018.

Signed: _____

(Clerk/Secretary of the Governing Board)

Instructions: After the Order of Election is adopted by the board, the clerk or secretary should sign the Order and deliver two (2) copies to the County Superintendent of Schools and one (1) to the officer conducting the election, not less than 123 days prior to the date set for the election (Education Code 5322). One (1) of these copies is to be delivered by the County Superintendent to the County Clerk or Registrar of Voters, with a copy of the Notice of Election, at least 120 days prior to the day of election (Education Code 5324).

(1) Instruction: If the election is called under Education Code Section 5018 insert:

"Another purpose is to measure whether the number of members of the governing board of _____ District shall be increase from three to five."

And

"Another purpose of the election shall be to elect two additional members of the governing board of _____ District to serve if the above measure is approved."

Remaining Board Members:

Paula Neher – (Term Expires 2020)

Rich Miller – (Term Expires 2020)



RESOLUTION # 11
REGARDING COSTS OF CANDIDATES' STATEMENTS

WHEREAS, pursuant to Elections Code § 13307 - 133307.5, each candidate for elective office may prepare a candidate's statement for inclusion in the voter's pamphlet.

BE IT THEREFORE RESOLVED by the Golden Feather Union Elementary School District Governing Board, that each candidate for a position on the Governing Board shall be required to pay his or her pro rata share of the cost of printing, handling, translating and mailing of the candidate's statement filed pursuant to California Elections Code § 13307 - 133307.5, in accordance with said section for the General Election to be held on November 6, 2018.

PASSED AND ADOPTED by the _____ Governing Board this
_____ day of _____, 2018 by the following vote:



AYES: _____
(Board Member's Names)

NOES: _____
(Board Member's Names)

ABSENT: _____
(Board Member's Names)

ABSTENTION: _____
(Board Member's Names)

(President of the Governing Board)

ATTEST:

By _____
(Secretary to the Board)



RESOLUTION # 12
ESTABLISHING PROCEDURE
IN CASE OF TIE VOTE AT GOVERNING BOARD ELECTION

WHEREAS, 3 members of Golden Feather Union Elementary School District
[Deborah Ingvoldsen / Don Saul / Vacancy (Matt Morris – term expires 2020)]

Governing Board are to be elected at the November 6, 2018 election; and

WHEREAS, Education Code Section 5304 provides that the Governing Board has the duty to resolve tie votes in governing board elections; and

WHEREAS, Education Code Section 5016 provides that the Governing Board may either call a runoff election or determine the winner or winners by lot.

BE IT THEREFORE RESOLVED that, in the event a tie vote makes it impossible to determine which of two or more candidates has been elected to the Governing Board, the winner shall be determined by lot.

PASSED AND ADOPTED by the _____

Governing Board, this _____ day of _____, 2018 by
the following vote:



AYES: _____
(Board Member's Names)

NOES: _____
(Board Member's Names)

ABSENT: _____
(Board Member's Names)

ABSTENTION: _____
(Board Member's Names)

(President of the Governing Board)

ATTEST:

By _____
(Secretary to the Board)

Remaining Board Members: Paula Neher – (Term Expires 2020)
Rich Miller – (Term Expires 2020)