

BCOE Preliminary District Budget Review Factors

- Does Fund 01 have a positive fund balance at the end of the current fiscal year?
- Do the other funds have a positive fund balance at the end of the current fiscal year?
- Is there any deficit spending? What year (s)?
- What is the current year unrestricted salary/benefit to total expenditures ratio?
- Are the stimulus funds included in the budget?
- Will there be any months in the current fiscal year that are projected to end with a negative cash balance (Funds 01 and 17)?
- What is the General Fund June 20XX cash balance?
- How many payrolls is the June 20XX cash balance equal to?
- What is the General Fund and Fund 17 June 20XX cash balance?
- How many payrolls is the June 20XX cash balance with Fund 17 equal to?
- Does the MYP, Year 2 have a positive unrestricted fund balance?
- Does the MYP, Year 3 have a positive unrestricted fund balance?
- What is the amount of unrestricted reserves above the minimum required, including Fund 17, in Year 2?
- What is the amount of unrestricted reserves above the minimum required, including Fund 17, in Year 3?
- What is the district minimum required reserve level?
- Does the MYP include any expenditure reductions in Year 2?
- Does the MYP include any expenditure reductions in Year 3?
- Are any of the MYP expenditure reductions undocumented “other adjustments?”
- How many years of experience does the CBO have?
- How many years of experience does the Superintendent have?
- Is the district experiencing declining enrollment/ADA?
- Has the district been in an “AB 1200” status within the last five years?
- Is the district in “AB 1200” for the current fiscal year?