

16/17 SECOND INTERIM BUDGET General Fund Unrestricted Ending Balance MYP Projections

<u>15/16 16/17 17/18 18/19</u>

1,173,870 924,064 501,966 76,479

Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases.

DEU – Designation for Economic Uncertainties State Requirement is 4% of total expenditures (Restricted & Unrestricted) Board Policy is 8% – Fund 17 is Assigned as DEU

Projected Unrestricted GF Balance	15/16	16/17	17/18	18/19	
	1,173,870	924,064	501,966	76,479	1
Deficit Spending	(281,811)	(249,806)	(422,089)	(425,486)*	
Fund 17 Reserve	587,688	591,687	595,687	599,687	2
4% DEU 8% DEU	<mark>294,050</mark> 588,100	<mark>323,825</mark> 647,650	<mark>308,016</mark> 616,032	<mark>309,898</mark> 619,796	3
 Amount +/- 4% Reserve Amount +/- 8% Reserve 	1,467,508 1,173,458	1 ,191,926 868,101	789,639 481,621	366,268 ** 56,370 **	4
Fund 20 Reserve	489,337	491,937	494,537	497,137	

Must be 0 for a balanced budget
Includes balances from General Fund & Fund 17 (Add 1+2-3 = 4)

✓ COLA:

COLAs are estimated in the LCFF. 16/17 estimate is 0%, 17/18 is 1.48% and 18/19 is 2.40%

✓ ADA:

The LCFF ADA for 16/17 is 580.56. Of this amount 175.08 of BHS ADA is NSS. Unduplicated percentage is 68.54%. Prior Year 15/16 LCFF ADA was 564.65

✓ LCFF:

The State is projecting to fund 55.28% of LCFF GAP for 16/17. The GAP funding is \$197,201

Enrollment Projections 15/16-18/19							
	SCHOO		based on Month 7 of 16/17				
	<u>15/16</u>	16/17	17/18	18/19			
BES	396	388	383	386			
RES	31	36	27	20			
BHS	169	187	215	213			
CDS	7	5	2	2			
ISS	2	2	2	2			
Total	605	618	629	623			
Grades TK/K-assumes 45 new students							
each year.							

	NSS Funding Tier for BHS							
Necessary Small High School Funding								
	Certificated Employees	ADA	\$\$\$					
	Less Than 1–19		244,680					
	3	1–19	543,720					
►	4	20-38	666,060					
	5	39-57	788,400					
	6	58-71	910,740					
►	7	72-86	1,033,080					
	8	87-100	1,155,420					
	9	101-114	1,277,760					
	10	115-129	1,400,100					
	11	130-143	1,522,440					
	12	144-171	1, 644,780*					
	13	172-210	1,767,120**					
	14	211-248	1,889,460					
	15	249–286	2,011,800					
		* 16/17 Fu	nding Tier					
		* * If ADA ho	lds we will move a tier					

16/17

Unrestricted General Fund

- Revenue estimates up from OR 281,023
- Expense estimates up from OR 79,951
- Deficit Spending is estimated (249,806)
- ADA used in LCFF Calculation 580.56
- Possible expense savings in 4s and 5s will be updated in 16/17
 Unaudited Actuals. This could result in a larger ending fund balance.
- NSS Funding extended through 17/18 for BHS. If not continued, loss of up to \$290,000 \$300,000.

FUND BALANCES UA 6/30/16 & Projected 16/17 2nd Interim

		<u>15/16 UA</u>	<u>16/17 2nd Int.</u>		
Fund 01	General Fund	\$1,173,870	\$ 924,064		
Fund 17	Special DEU	\$ 587,688	\$ 591,687*		
Fund 20	Special PEB	<u>\$ 489,337</u>	<u>\$ 491,937*</u>		
Total Per GASB 54 Requirement		\$2,250,895	\$2,007,688		
	RESTRICTED/COMMITTED F	UNDS			
Fund 13	Cafeteria	\$ 72,289	\$ O		
Fund 25	Capital Facilities	\$361,116	\$ 339,116		
Fund 73	Scholarship	\$219,877	\$ 485,829**		

* Locally restricted by Board

** Restated by Auditor to include Scholarship Trust Fund

16/17 - Second Interim Budget Treasurers Cash Balance as of January 31, 2017

		Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs Unified
		General	Special	Capital	Deferred	Special Reserve	Scholarship	Special Reserve	Cafeteria	Total
			Reserve	Facilities	Maintenance	Fund		Employee Benefits		Cash
	Fund #	3520	3522	3524	3525	3527	3529	3530	3536	Position
P/Y June		1,464,136.75	0.00	360,329.78	0.00	586,857.35	125,649.76	488,630.42	0.56	3,025,604.62
July		1,442,516.39	0.00	361,116.35	0.00	587,687.75	125,772.18	489,337.72	16,184.61	3,022,615.00
August		1,182,045.43	0.00	361,116.35	0.00	587,687.75	122,882.18	489,337.72	39,811.05	2,782,880.48
September		1,217,325.69	0.00	361,116.35	0.00	587,687.75	122,882.18	489,337.72	15,661.05	2,794,010.74
October		1,197,695.31	0.00	362,086.09	0.00	589,265.93	123,507.35	490,651.79	(19,985.70)	2,743,220.77
November		957,216.99	0.00	361,398.59	0.00	589,265.93	135,071.93	490,651.79	(46,969.24)	2,486,635.99
December		2,138,836.02	0.00	357,742.89	0.00	589,265.93	135,169.69	490,651.79	(32,687.72)	3,678,978.60
January		1,827,787.31	0.00	360,664.40	0.00	590,762.06	134,420.22	491,897.54	(34,553.30)	3,370,978.23
February										0.00
March										0.00
April										0.00
Мау										0.00
June										0.00

- Per ADA Funding 13/14 18/19
- 13/14 LCFF
 14/15 LCFF
 15/16 LCFF
 16/17 LCFF
 17/18 LCFF
 18/19 LCFF

\$8,737 \$9,196 \$9,770 \$10,041 \$10,126 \$10,249

The calculations were derived from the BASC

Calculator version v17.2b located on the FCMAT website. BCOE required the use of this calculator for Second Interim Budget reporting per their evaluation criteria.