

2013/2014 ORIGINAL BUDGET JUNE 13, 2013

## -General Fund Unrestricted Ending Balance MYP Projections

$$
\begin{array}{llll}
12 / 13 & 13 / 14 & 14 / 15 & 15 / 16 \\
\hline 613,363 & 422,923 & 297,307 & 169,962
\end{array}
$$

Note: The deficits in our current budget are largely made up of automatic increases to Step and Column, Contributions, RL deficits and reductions.
DEU - Designation for Economic Uncertainties
State Requirement is 4\% of total expenditures (Restricted \& Unrestricted)
Board Policy is 5\% - Fund 17 is Assigned as DEU


COLA:
COLAs are estimated on the MYP and may not materialize based on the economy. COLA assumption for $14 / 15$ is $1.80 \%$. COLAs included in the MYP for $14 / 15-15 / 16$ equal $\$ 132,825$.

ADA:
The Revenue Limit (RL) ADA at Second Interim was 338.18. The RL ADA for $13 / 14$ was 338.59 based on the P2 attendance report. Total district ADA at P2 was 518.57 up 21.44 ADA from 11/12.
$\checkmark$ Revenue Limit:
The State Revenue Limit for 13/14 is funded at $81.003 \%$ a deficit of $18.997 \%$, which equals $\$ 853,923$ for BUSD.

- SCHOOL YEAR bsaed on Monn 11 of of $2 / 13$

|  | $12 / 13$ | $13 / 14$ | $14 / 15$ | $15 / 16$ |
| :--- | :---: | ---: | ---: | ---: |
| BES | 338 | 348 | 352 | 354 |
| RES | 37 | 32 | 25 | 16 |
| BHS | 149 | 145 | 134 | 143 |
| CDS | 9 | 9 | 5 | 5 |
| ISS | 5 | 3 | 3 | 3 |
| Total | 538 | 537 | 519 | 521 |
| Grade K-assumes 35 new students each year |  |  |  |  |

Necessary Small Elementary School Funding
Teachers ADA Amount

$$
\begin{array}{ll}
1 & 1-24.49 \\
2 & 24.5-48.49 \\
3 & 48.5-72.49 \\
4 & 72.5-96.49
\end{array}
$$

## Necessary Small High School Funding

## Certificated Employees

ADA \$\$\$

| Less Than $1-19.49$ |  | 118,230 |
| :--- | :---: | :---: |
| 3 | $1-19.49$ | 525,240 |
| 4 | $19.5-38.49$ | 643,470 |
| 5 | $38.5-57.49$ | 761,700 |
| 6 | $57.5-71.49$ | 879,930 |
| 7 | $71.5-86.49$ | 998,160 |
| 8 | $86.5-100.49$ | $1,116,390$ |
| 9 | $100.5-114.49$ | $1,234,620$ |
| 10 | $114.5-129.49$ | $1,352,850$ |
| 11 | $129.5-143.49$ | $1,471,080$ |
| 12 | $143.5-171.49$ | $1,589,310 *$ |
| 13 | $171.5-210.49$ | $1,707,540$ |
| 15 | $210.5-248.49$ | $1,825,770$ |

* 13/14 Funding Tier


## , Unrestricted General Fund

Revenue estimates up from PY
160,447

- Expense estimates up from PY

178,262
Deficit Spending is estimated
$(190,440)$

- ADA increase from $12 / 13$ of 21.44 at P2
- Possible expense savings in $4 s$ and $5 s$ will be updated in 12/13 Unaudited Actuals. This could result in a larger ending fund balance.


## FUND BALANCES EA 6/30/13 \& Projected 13/14 Original

|  |  | 6/30/13 | 13/14 OR |
| :---: | :---: | :---: | :---: |
| Fund 01 | General Fund | \$ 613,363 | \$ 422,923 |
| Fund 17 | Special DEU | \$ 380,853* | \$ 384,474* |
| Fund 20 | Special PEB | \$ 220,336* | \$ 222,430* |
| Total Per GASB 54 Requirement |  | \$1,214,552 | \$1,029,827 |
| RESTRICTED/COMMITTED FUNDS |  |  |  |
| Fund 13 | Cafeteria | 0 | \$ |
| Fund 14 | D.M. | \$571,550 | \$ 143,082 |
| Fund 25 | Capital Facilities | \$145,275 | \$ 144,654 |
| Fund 40 | Capital Projects SR | 154 | 154 |
| Fund 73 | Scholarship | \$193,359 | \$ 190,423 |

* Locally restricted by Board

| Fund \# | Biggs <br> General <br> 3520 | Biggs <br> Special <br> Reserve <br> 3522 | Biggs <br> Capital <br> Facilities <br> 3524 | Biggs <br> Deferred <br> Maintenance $3525$ | Biggs Special Reserve <br> Fund $3527$ | Biggs <br> Scholarship $3529$ | Biggs <br> Special Reserve Employee Benefits $3530$ | Biggs <br> Cafeteria $3536$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| P/Y June | 421,516.65 | 150.49 | 142,501.28 | 448,866.43 | 372,894.51 | 96,935.33 | 215,558.93 | $(39,665.63)$ |
| July | 466,517.52 | 150.98 | 142,970.18 | 444,866.43 | 374,120.80 | 95,503.09 | 216,267.81 | $(49,843.32)$ |
| August | 621,795.28 | 150.98 | 142,970.18 | 422,743.52 | 374,120.80 | 95,697.85 | 216,267.81 | $(26,112.37)$ |
| September | 541,763.35 | 150.98 | 142,970.18 | 409,825.52 | 374,120.80 | 94,600.38 | 216,267.81 | $(57,648.43)$ |
| October | 451,736.04 | 151.37 | 143,337.52 | 409,825.52 | 375,082.03 | 93,947.28 | 216,823.47 | $(87,331.71)$ |
| November | 171,786.24 | 151.37 | 142,712.52 | 409,825.52 | 375,082.03 | 95,558.23 | 216,823.47 | $(85,408.23)$ |
| December | 1,095,111.32 | 151.37 | 142,240.02 | 391,425.52 | 375,082.03 | 123,727.03 | 216,823.47 | (124,631.41) |
| January | 888,592.49 | 151.76 | 142,607.05 | 391,421.53 | 376,045.09 | 126,204.86 | 217,380.18 | $(87,229.48)$ |
| February | 592,311.19 | 151.76 | 142,389.55 | 391,425.52 | 376,045.09 | 95,653.24 | 217,380.18 | $(84,152.96)$ |
| March | 516,128.55 | 151.76 | 142,135.80 | 391,425.52 | 376,045.09 | 95,950.84 | 217,380.18 | $(58,731.29)$ |
| April | 853,640.54 | 152.08 | 141,674.66 | 379,875.52 | 376,837.10 | 96,035.98 | 217,838.01 | $(83,868.70)$ |
| May |  |  |  |  |  |  |  |  |
| June |  |  |  |  |  |  |  |  |


| Biggs Unified <br> Total <br> Cash <br> Position |
| :---: |
| $1,658,757.99$ |
| $1,690,553.49$ |
| $1,847,634.05$ |
| $1,722,050.59$ |
| $1,603,571.52$ |
| $1,326,531.15$ |
| $2,219,929.35$ |
| $2,055,173.48$ |
| $1,731,203.57$ |
| $1,680,486.45$ |
| $1,982,185.19$ |

