

BIGGS UNIFIED SCHOOL DISTRICT

2016/2017 ORIGINAL BUDGET JUNE 29, 2016

▶ General Fund Unrestricted Ending Balance MYP Projections

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	
	897,028	435,841	81,022	22,756	1
Deficit Spending	(558,653)	(461,187)	(354,819)	(58,267)*	
Fund 17 Reserve	587,805	591,805	595,805	299,805	2
4% DEU 8% DEU	291,666 583,332	299,055 598,110	296,702 593,405	301,810 603,621	3
 → Amount +/- 4% Reserve → Amount +/- 8% Reserve 	1,193,167 901,501	728,591 429,536	380,125 83,423	20,751 ** (281,060)**	4
Fund 20 Reserve	489,065	491,665	494,265	496,865	

^{*} 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 1.11% and 18/19 is 2.42%

✓ ADA:

The LCFF ADA for 16/17 is 578.06. Of this amount 171.08 of BHS ADA is NSS. Unduplicated percentage is 70.76%. Prior Year 15/16 LCFF ADA was 567.94

✓ LCFF:

The State is projecting to fund 54.84% of LCFF GAP for 16/17. The GAP funding is \$221,466

Enrollment Projections 15/16-18/19

	→ SCHOO	L YEAR	based on Month 11 of 14/15		
	15/16	16/17	17/18	18/19	
BES	396	396	386	386	
RES	31	31	31	31	
BHS	169	190	220	218*	
CDS	7	7	7	7	
ISS	2	2	2	2	
Total	605	626	646	644	
Grade K-assumes 35 new students each					
_ year.					

NSS Funding Tier for BHS

Necessary Small High School Funding

Certificated Employees	ADA S	5\$9
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•	Less Than 1–19
•	3
•	4
•	5
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•	7
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	244,680
1-19	543,720
20-38	666,060
39-57	788,400
58-71	910,740
72-86	1,033,080
87-100	1,155,420
101-114	1,277,760
115-129	1,400,100
130-143	1,522,440
144-171	1, 644,780*
172-210	1,767,120**
211-248	1,889,460
249-286	2,011,800
* 16/17 Fu	nding Tier

^{* *} If ADA holds we will move a tier 16/17

- Unrestricted General Fund
- Revenue estimates down from PY (144,405)
- Expense estimates down from PY (40,358)
- Deficit Spending is estimated (461,187)
- ▶ ADA used in LCFF Calculation 578.06
- Possible expense savings in 4s and 5s will be updated in 15/16
 Unaudited Actuals. This could result in a larger ending fund balance.
- NSS Funding extended through 17/18 for BHS.

FUND BALANCES EA 6/30/16 & Projected 16/17 Original

			6/30/16	1	6/17 OR
Fund 01	General Fund	\$	897,028	\$	435,841
Fund 17	Special DEU	\$	587,805*	\$	591,805
Fund 20	Special PEB	\$	489,065*	<u>\$</u>	491,665
Total Per	GASB 54 Requirement	\$1	,973,898	\$ -	1,519,311
	RESTRICTED/COMMITTED FU	INDS			
Fund 13	Cafeteria	\$	0	\$	0
Fund 14	D.M.	\$	0	\$	0
Fund 25	Capital Facilities	\$3	346,999	\$	324,999
Fund 40	Capital Projects SR	\$	0	\$	0
Fund 73	Scholarship	\$2	223,036	\$	222,336

^{*} Locally restricted by Board

16/17 - Original Budget Treasurers Cash Balance as of May 31, 2016

	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
Fu	ind # 3520	3522	3524	3525	3527	3529	3530	3536	Position
P/Y June	1,623,213.20	0.00	242,463.08	0.00	383,805.04	111,991.37	221,865.97	3,988.04	2,587,326.70
July	1,588,380.11	0.00	270,707.24	0.00	383,805.04	112,067.16	221,865.97	17,212.01	2,594,037.53
August	1,219,959.37	0.00	283,754.12	0.00	383,805.04	110,136.70	221,865.97	(15,757.54)	2,203,763.66
September	1,252,987.46	0.00	280,226.27	0.00	383,805.04	110,196.83	221,865.97	(34,769.13)	2,214,312.44
October	1,179,295.58	0.00	281,035.86	0.00	384,984.54	122,358.48	222,547.80	(83,657.83)	2,106,564.43
November	710,996.52	0.00	295,898.85	0.00	384,984.54	125,583.36	222,547.80	(87,176.08)	1,652,834.99
December	1,905,169.63	0.00	336,611.97	0.00	384,984.54	125,583.36	222,547.80	(120,652.73)	2,854,244.57
January	1,583,869.45	0.00	337,160.58	0.00	385,985.09	125,701.90	223,126.19	(120,955.88)	2,534,887.33
February	1,549,842.70	0.00	373,929.72	0.00	385,985.09	125,503.44	223,126.19	(132,630.51)	2,525,756.63
March	1,465,728.94	0.00	373,333.87	0.00	385,985.09	125,107.94	223,126.19	(148,153.06)	2,425,128.97
<i>A</i> pril	1,725,323.89	0.00	374,129.00	0.00	386,857.35	125,441.37	223,630.42	301.12	2,835,683.15
May	949,975.93	0.00	360,329.78	0.00	386,857.35	125,522.32	488,630.42	191,742.55	2,503,058.35
June									0.00

Per ADA Funding 13/14 – 18/19

▶ 13/14 LCFF	\$8,777
▶ 14/15 LCFF	\$9,216
▶ 15/16 LCFF	\$9,773
▶ 16/17 LCFF	\$9,996
▶ 17/18 LCFF	\$10,272
▶ 18/19 LCFF	\$10,400

The calculations were derived from the BASC Calculator version v17.1b located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.