



BIGGS UNIFIED SCHOOL DISTRICT

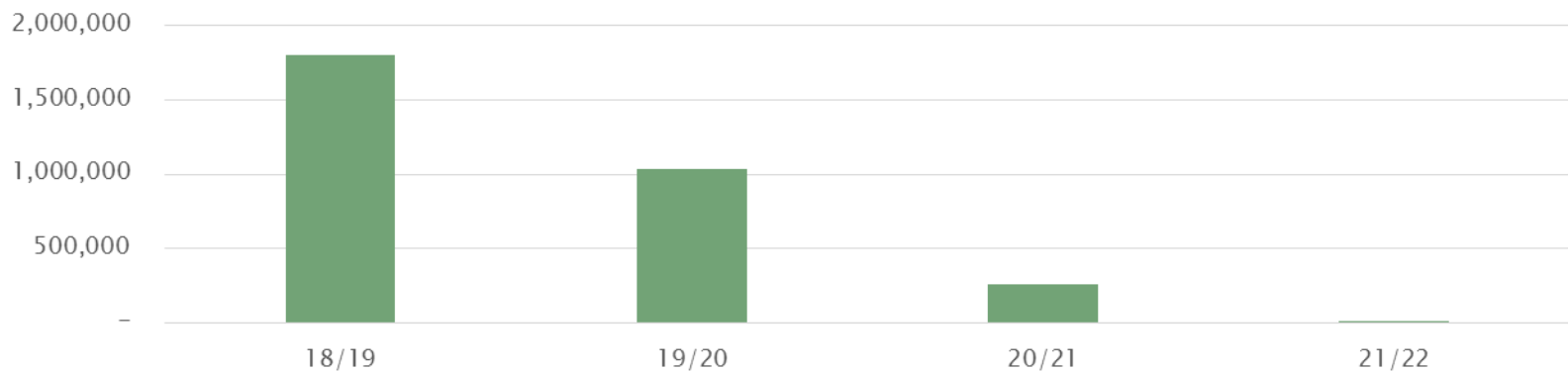
2019/2020 FIRST INTERIM BUDGET
DECEMBER 11, 2019

19/20 FIRST INTERIM BUDGET

▶ General Fund Unrestricted Ending Balance MYP Projections

<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
1,802,883	1,036,655	255,843	8,413

Unrestricted General Fund Ending Balance



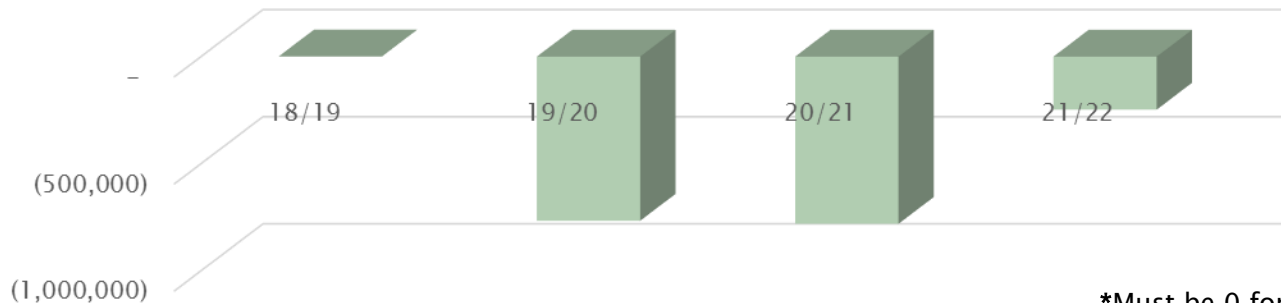
Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases. Large onetime expenses for the COP and a Bus are included in 19/20 and 20/21.

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

19/20 FIRST INTERIM BUDGET

Projected Unrestricted GF Balance	18/19	19/20	20/21	21/22	
	1,802,883	1,036,655	255,843	8,413	1
▶ Deficit Spending	(0)	(766,228)	(780,812)	(247,430)*	
▶ Fund 17 Reserve	612,375	622,375	632,375	542,375	2
4% DEU	295,366	358,074	358,615	346,587	3
8% DEU	590,732	716,148	717,230	693,173	
▶ Amount +/- 4% Reserve	2,119,892	1,300,956	888,218	204,201 **	4
Amount +/- 8% Reserve	1,824,526	319,247	923,039	(142,386)**	
▶ Fund 20 Reserve	509,912	518,912	524,912	530,912	

Projected Deficit Spending 18/19 – 21/22



*Must be 0 for a balanced budget

** Includes balances from General Fund & Fund 17 (Add 1+2-3 = 4)

19/20 FIRST INTERIM BUDGET

✓ COLA:

COLAs are estimated in the LCFF. 19/20 estimate is 3.26%, 20/21 is 3.00% and 21/22 is 2.80%

✓ ADA:

The LCFF ADA for 19/20 was corrected to 577.85. Of this amount 203.87 is BHS NSS. Unduplicated percentage is 63.56%. Prior Year 18/19 LCFF ADA was 586.74 and Unduplicated percentage was 66.06%.

✓ LCFF:

The State is funding 100% of LCFF for 19/20. The funding increase from COLA is \$86,218

Enrollment Projections 18/19– 21/22

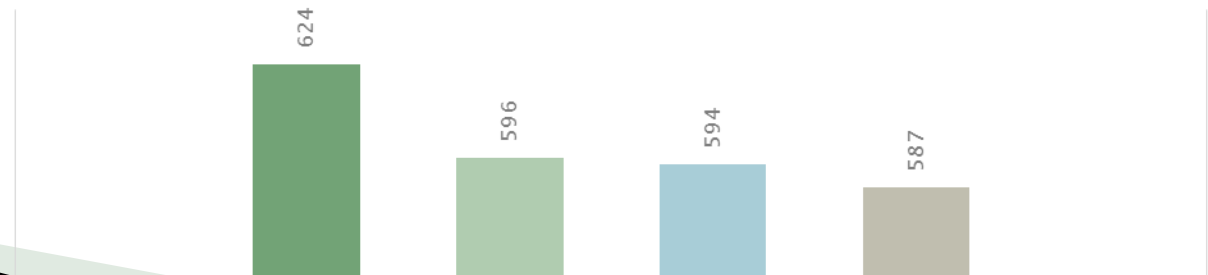
► **SCHOOL YEAR** based on Month 4 of 19/20

	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
BES	364	371	376	390
RES	37	33	30	21
BHS	221	190	186	174
CDS	0	0	0	0
ISS	2	2	2	2
Total	624	596	594	587

Grades TK/K—assume 45 new students each year.

ENROLLMENT PROJECTIONS 18/19–21/22

■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22



NSS Funding Tier for BHS

▶ Necessary Small High School Funding

▶ Certificated Employees	ADA	\$\$\$
▶ Less Than 1-19		266,090
▶ 3	1-19	591,360
▶ 4	20-38	724,405
▶ 5	39-57	857,450
▶ 6	58-71	990,495
▶ 7	72-86	1,123,540
▶ 8	87-100	1,256,585
▶ 9	101-114	1,389,630
▶ 10	115-129	1,522,675
▶ 11	130-143	1,655,720
▶ 12	144-171	1,788,765 21/22
▶ 13	172-210	1,921,810*
▶ 14	211-248	2,054,855
▶ 15	249-286	2,187,900

* 19/20 Funding Tier

19/20 FIRST INTERIM BUDGET

▶ Unrestricted General Fund

- ▶ Revenue estimates down from OR (132,114)
- ▶ Expense estimates up from OR 440,913
- ▶ Deficit Spending is estimated (766,288)
- ▶ ADA used in LCFF Calculation 577.85
- ▶ Possible expense savings in 4s and 5s will be updated in 19/20 Estimated Actuals. This could result in a larger ending fund balance.

19/20 FIRST INTERIM BUDGET

FUND BALANCES UA 6/30/19 & Projected 19/20 1ST INTERIM

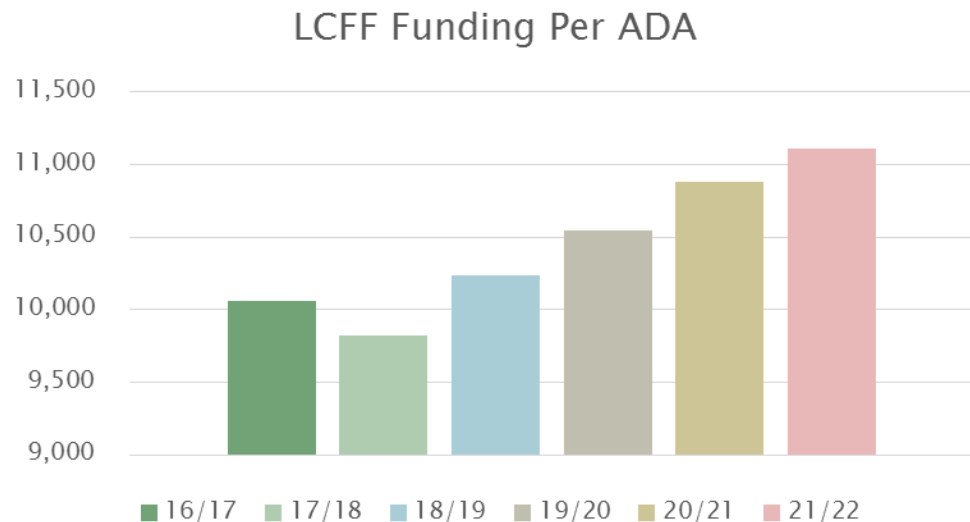
		<u>6/30/19</u>	<u>19/20 1Int.</u>
Fund 01	General Fund	\$1,802,883	\$1,036,655
Fund 17	Special DEU	\$ 612,375*	\$ 622,375*
Fund 20	Special PEB	<u>\$ 509,912*</u>	<u>\$ 518,912*</u>
Total Per GASB 54 Requirement		\$2,925,170	\$2,177,942
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 28,243	\$ 28,243
Fund 25	Capital Facilities	\$ 343,218	\$ 207,218
Fund 35	Capital Projects SR	\$ 69,154	\$ 404
Fund 40	Capital Outlay	\$1,359,177	\$ 0
Fund 73	Scholarship	\$ 670,731	\$ 666,809

* Locally restricted by Board

19/20 FIRST INTERIM BUDGET

Per ADA Funding 16/17 – 21/22

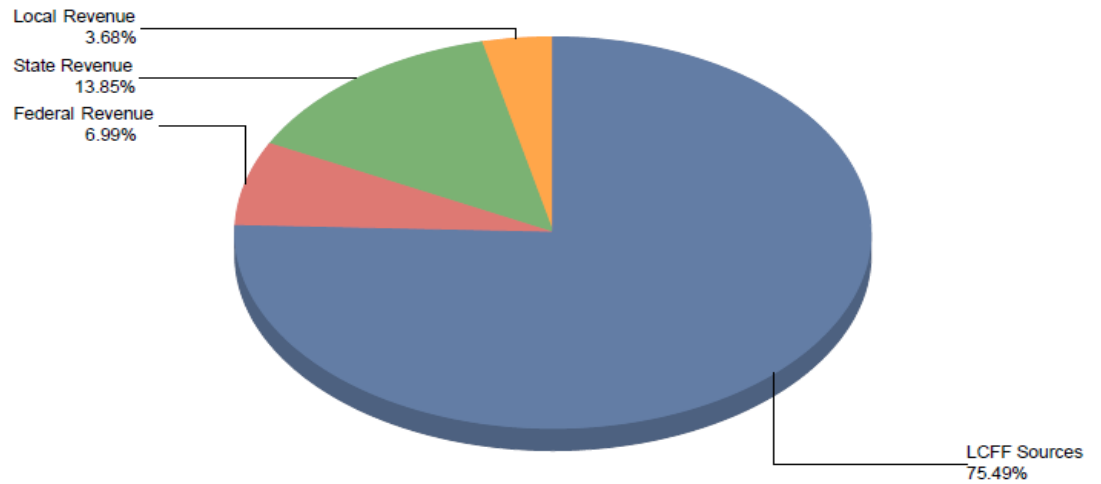
▶ 16/17 LCFF	\$ 10,059
▶ 17/18 LCFF	\$ 9,826
▶ 18/19 LCFF	\$10,237
▶ 19/20 LCFF	\$ 10,544
▶ 20/21 LCFF	\$ 10,880
▶ 21/22 LCFF	\$ 11,109



The calculations were derived from the FCMAT Calculator version v19.2c located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.

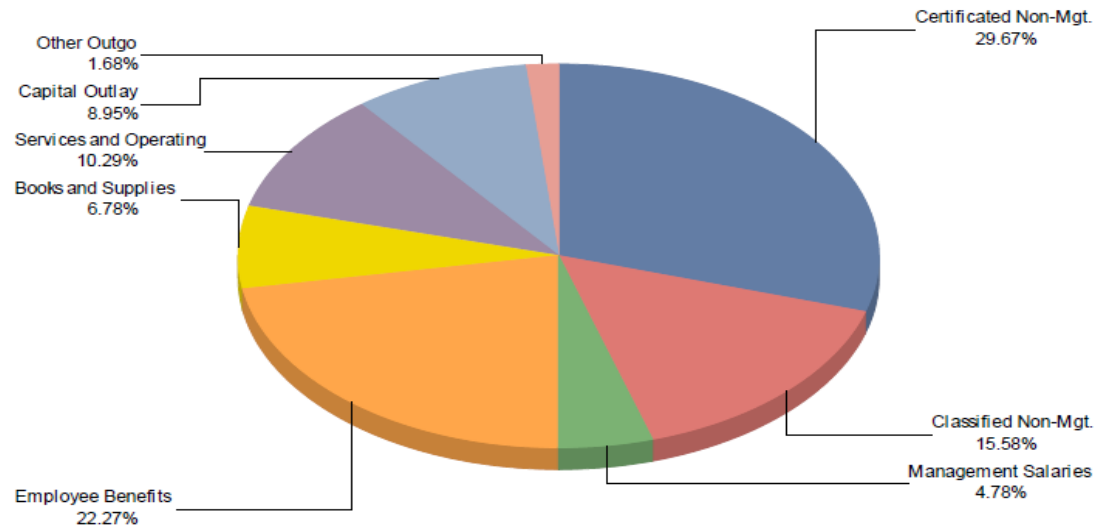
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,559.51	6,092,838
Federal Revenue	977.17	563,825
Other State Revenue	1,937.32	1,117,833
Other Local Revenue	514.86	297,074
Total Revenue	\$13,988.86	\$8,071,570
Transfer In & Others	\$0.00	\$0
Total Resources	\$13,988.86	\$8,071,570



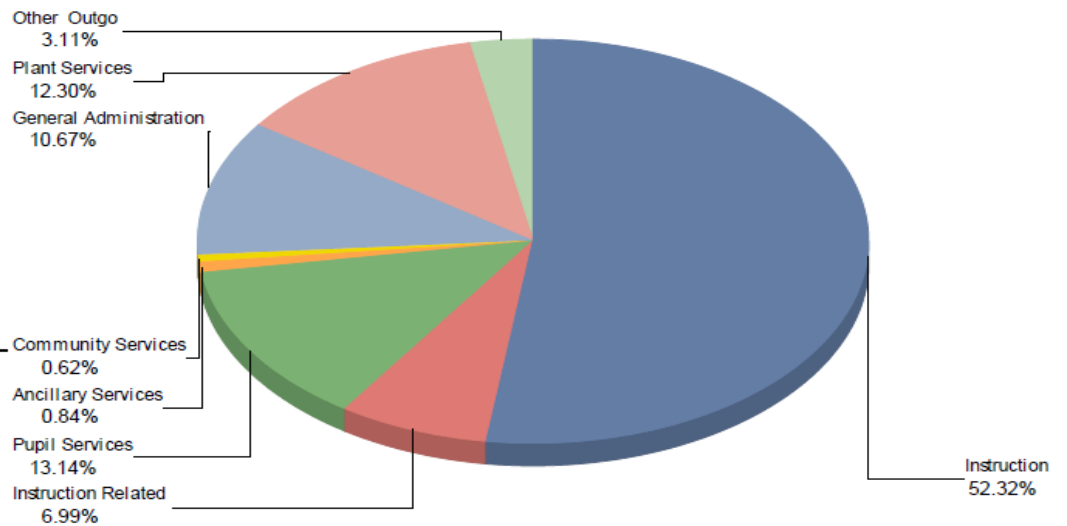
Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,544.33	2,622,080
Class. Non-Mgt. Salaries	2,386.15	1,376,808
Management Salaries	732.44	422,617
Employee Benefits	3,411.66	1,968,530
Books and Supplies	1,038.61	599,278
Services and Operating	1,576.18	909,453
Capital Outlay	1,370.92	791,019
Other Outgo	256.67	148,098
Total Expenditure	\$15,316.95	\$8,837,883
Transfer out and Other:	\$197.53	\$113,973
Total Uses	\$15,514.48	\$8,951,856



Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	8,117.88	4,684,017
Instruction Related Services	1,084.29	625,635
Pupil Services	2,038.87	1,176,430
Ancillary Services	131.04	75,608
Community Services	96.85	55,884
Enterprise	0.00	0
General Administration*	1,655.18	955,039
Plant Services	1,908.58	1,101,252
Other Outgo	481.79	277,991
Total	\$15,514.48	\$8,951,856



*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	435.06	251,031
Other General Administration	1,067.60	616,008
Centralized Data Processing	152.51	88,000