

BIGGS UNIFIED SCHOOL DISTRICT

2017/2018 ORIGINAL BUDGET JUNE 27, 2017

▶ General Fund Unrestricted Ending Balance MYP Projections

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<u>16/17 17/18 18/19 19/20</u>
965,472 472,333 355,155 35,130*
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Note: The deficits in the MYP are largely related to the increase for Step/Column, STRS and PERS rate increases and loss of NSS Funding.

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 Includes a transfer of 50k from Fund 17

Projected Unrestricted GF Balance	16/17	17/18	18/19	19/20	
	965,472	472,333	355,155	35,130	1
Deficit Spending	(208,398)	(493,139)	(117,178)	(320,025)*	
Fund 17 Reserve	592,487	597,487	603,487	559,487	2
4% DEU 8% DEU	321,168 642,336	296,574 593,149	288,573 577,147	288,528 577,056	3
 → Amount +/- 4% Reserve → Amount +/- 8% Reserve 	1,236,791 915,623	773,246 476,671	670,069 381,495	306,089 ** 17,562**	4
Fund 20 Reserve	493,337	497,837	502,337	506,837	

^{*} 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. 17/18 estimate is 1.56%, 18/19 is 2.15% and 19/20 is 2.35%

✓ ADA:

The LCFF ADA for 17/18 is 572.66. Of this amount 174.16 is BHS NSS. Unduplicated percentage is 66.74%. Prior Year 16/17 LCFF ADA was 580.29

✓ LCFF:

The State is projecting to fund 43.97% of LCFF GAP for 17/18. The GAP funding is \$83,715

Enrollment Projections 16/17- 19/20

	▶ SCHOC	L YEAR	based on Month 11 of 16/17	
	16/17	17/18	18/19	19/20
BES	395	391	392	401
RES	31	22	22	22
BHS	182	209	211	199
CDS	5	0	0	0
ISS Total	<u>2</u> 615	<u>2</u> 624	<u>2</u> 627	<u>2</u> 624
	_		_	_
Gra	des IK/K-	assume	45 new studer	nts each
vear.				

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

^{* 17/18} Funding Tier

- Unrestricted General Fund
- Revenue estimates down from PY (586,097)
- Expense estimates down from PY (301,356)
- Deficit Spending is estimated (493,139)
- ▶ ADA used in LCFF Calculation 572.66
- 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 for BHS (253,990) removed from MYP beginning in 19/20.

FUND BALANCES EA 6/30/17 & Projected 17/18 Original

			6/30/17	<u>1</u>	7/18 OR
Fund 01	General Fund	\$	965,472	\$	472,333
Fund 17	Special DEU	\$	592,487*	\$	597,487
Fund 20	Special PEB	<u>\$</u>	493,337*	<u>\$</u>	497,837
Total Per	GASB 54 Requirement	\$2	2,051,296	\$1	,567,657
	RESTRICTED/COMMITTED FU	JNDS			
Fund 13	Cafeteria	\$	0	\$	0
Fund 14	D.M.	\$	0	\$	0
Fund 25	Capital Facilities	\$3	329,416	\$	302,916
Fund 40	Capital Projects SR	\$	0	\$	0
Fund 73	Scholarship	\$4	194,829	\$	494,129

^{*} Locally restricted by Board

17/18 - Original Budget Treasurers Cash Balance as of May 31, 2017

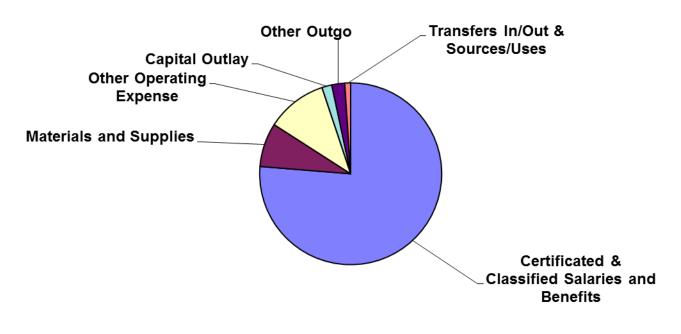
		Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs Unified
		General	Special	Capital	Deferred	Special Reserve	Scholarship	Special Reserve	Cafeteria	Total
			Reserve	Facilities	Maintenance	Fund		Employee Benefits		Cash
	Fund #	3520	3522	3524	3525	3527	3529	3530	3536	Position
P/Y June		1,464,136.75	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		1,295,405.71	0.00	360,664.40	0.00	590,762.06	135,256.98	491,897.54	(19,985.34)	2,854,001.35
March		1,279,524.90	0.00	312,826.33	(4,750.00)	590,762.06	134,818.45	491,897.54	(23,074.04)	2,782,005.24
April		1,780,438.50	0.00	322,643.41	0.00	590,762.06	135,044.91	491,897.54	4,020.37	3,324,806.79
Мау		1,470,045.47	0.00	330,198.78	0.00	590,762.06	135,546.79	491,897.54	10,766.71	3,029,217.35
June										0.00

Per ADA Funding 13/14 – 18/19

▶ 13/14 LCFF	\$ 8,737
▶ 14/15 LCFF	\$ 9,195
▶ 15/16 LCFF	\$ 9,770
▶ 16/17 LCFF	\$10,059
▶ 17/18 LCFF	\$10,237
▶ 18/19 LCFF	\$ 9,862

The calculations were derived from the BASC Calculator version v18.1b located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.

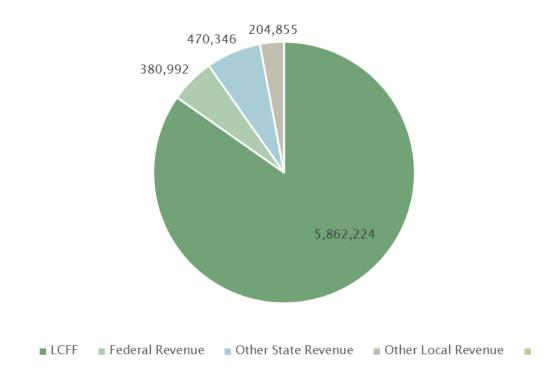
Where is the money spent?



2017-18 Original Budget

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Certificated/Classified Salaries and	Benefits	\$5,662,274	76.37%
Materials and Supplies		576,434	7.77%
Other Operating Expense		797,337	10.75%
Capital Outlay		130,500	1.76%
Other Outgo		170,402	2.30%
Transfers In/Out & Sources/Uses		77,410	1.04%
	Total	7.414.357	100.00%

Where does the revenue come from?



LCFF	\$5,862,224
FEDERAL REVENUE	\$ 380,992
OTHER STATE REVENUE	\$ 470,346
OTHER LOCAL REVENUE	\$ 204,855

TOTAL

\$6,918,417