

# 15/16 ORIGINAL BUDGET General Fund Unrestricted Ending Balance MYP Projections

#### <u>14/15 15/16 16/17 17/18</u> 1,227,992 994,245 961,427 947,967

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	14/15 15/16 16/17 17		17/18	18	
	1,227,992	994,245	961,427	947,967	1
Deficit Spending	(0)	(233,747)	(32,818)	(13,460)*	
Fund 17 Reserve	382,753	384,609	386,609	388,609	2
<b>4% DEU</b> 8% DEU	<mark>240,251</mark> 480,502	<mark>274,260</mark> 548,520	<mark>270,520</mark> 541,041	<mark>276,164</mark> 552,328	3
Amount +/- 4% Reserve Amount +/- 8% Reserve	<b>1,370,494</b> 1,130,243	<b>719,985</b> 445,725	<b>690,907</b> 420,387	<b>671,803**</b> 395,639**	4
Fund 20 Reserve	222,322	224,122	226,122	228,122	

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

# 15/16 ORIGINAL BUDGET COLA:

COLAs are estimated in the LCFF. 15/16 estimate is 1.02%, 16/17 is 1.60% and 17/18 is 2.48%

#### ✓ ADA:

The LCFF ADA for 15/16 is 520.58. Of this amount 144.11 of BHS ADA is NSS. Unduplicated percentage is 69.60%. Prior Year 14/15 LCFF ADA was 517.99 based on 13/14 ADA

#### ✓ LCFF:

The State is projecting to fund 51.52% of LCFF GAP for 15/16. The GAP funding is \$375,448

Enrollment Projections 14/15-17/18							
SCHOOL YEAR based on Month 11 of 14/15							
	<u>14/15</u>	15/16	16/17	17/18			
BES	366	366	358	358			
RES	31	31	31	31			
BHS	146	163	183	188*			
CDS	8	7	7	7			
ISS	3	2	2	2			
Total	554	569	581	586			
Grade K-assumes 35 new students each							
year.							

	NSS Funding	,					
Necessary Small High School Funding							
	Certificated Employees	ADA	\$\$\$				
	Less Than 1–19		122,340				
	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				
		* 15/16 Fu	nding Tier				

Unrestricted General Fund

- Revenue estimates up from PY 564,962
- Expense estimates up from PY 1,121,652
- Deficit Spending is estimated (233,747)
- ADA used in LCFF Calcualtion 520.58
- Possible expense savings in 4s and 5s will be updated in 14/15
   Unaudited Actuals. This could result in a larger ending fund balance.
- NSS Funding extended through 17/18 for BHS.

#### FUND BALANCES EA 6/30/15 & Projected 15/16 Original

		<u>6/30/15</u>	<u>15/16 OR</u>	
Fund 01	General Fund	\$ 1,227,992	\$ 994,245	
Fund 17	Special DEU	\$ 384,609*	\$ 387,809	
Fund 20	Special PEB	<u>\$ 222,322*</u>	<u>\$ 224,122</u>	
Total Per	GASB 54 Requirement	\$1,834,923	\$1,606,176	
	RESTRICTED/COMMITTED FU	INDS		
Fund 13	Cafeteria	\$ O	\$ O	
Fund 14	D.M.	\$ O	\$ O	
Fund 25	Capital Facilities	\$312,210	\$ 329,710	
Fund 40	Capital Projects SR	\$ O	\$ O	
Fund 73	Scholarship	\$198,241	\$ 205,541	

\* Locally restricted by Board

#### 15/16 - Original Budget Treasurers Cash Balance as of April 30, 2015

	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs	Biggs Unified
	General	Special	Capital	Deferred	Special Reserve	Scholarship		Cafeteria	Total
		Reserve	Facilities	Maintenance	Fund		Employee Benefits		Cash
Fund #	3520	3522	3524	3525	3527	3529	3530	3536	Position
P/Y June	1,170,523.00	0.30	228,893.84	115,241.57	379,734.10	96,429.65	219,512.68	(46,017.75)	2,164,317.39
July	1,291,158.32	0.30	229,279.78	106,541.57	380,373.40	95,582.96	219,882.24	(33,988.07)	2,288,830.50
August	1,499,974.13	(0.30)	226,604.55	0.00	380,373.40	93,442.96	219,882.24	(34,229.61)	2,386,047.37
September	1,624,196.21	(0.30)	266,639.62	0.00	380,373.40	106,422.77	219,882.24	(64,699.14)	2,532,814.80
October	1,725,285.73	(0.30)	267,148.58	0.00	381,184.02	106,633.50	220,350.84	(77,921.19)	2,622,681.18
November	1,417,726.63	(0.30)	264,104.83	0.00	381,184.02	112,130.44	220,350.84	(74,060.92)	2,321,435.54
December	2,311,301.89	(0.30)	264,104.83	0.00	381,184.02	111,940.06	220,350.84	(101,718.20)	3,187,163.14
January	1,950,597.43	(0.30)	262,847.99	(600.00)	382,188.50	112,311.37	220,931.50	(99,406.94)	2,828,869.55
February	1,733,617.41	(0.30)	267,108.47	(600.00)	382,188.50	112,371.17	220,931.50	(91,193.42)	2,624,423.33
March	1,596,207.29	(0.30)	293,247.41	(600.00)	382,188.50	111,566.98	220,931.50	(67,932.80)	2,535,608.58
April	2,002,856.85	0.00	293,821.52	0.00	382,995.83	111,597.51	221,398.19	(93,184.19)	2,919,485.71
Мау									0.00
June									0.00

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

\$8,777 \$9,157 \$10,021 \$10,336 \$10,645

The calculations were derived from the BASC Calculator version v16.1e located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.