



# BIGGS UNIFIED SCHOOL DISTRICT

2013/2014 SECOND INTERIM BUDGET  
MARCH 14, 2014

# 13/14 SECOND INTERIM BUDGET

## General Fund Unrestricted Ending Balance MYP Projections

<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>
967,734	1,010,676	843,088	882,717

Note: The deficits in the MYP are largely related to the reduction in GAP funding based on the LCFF calculation without NSS.

DEU – Designation for Economic Uncertainties  
*State Requirement is 4% of total expenditures (Restricted & Unrestricted)*  
*Board Policy is 5% – Fund 17 is Assigned as DEU*

# 13/14 SECOND INTERIM BUDGET

Unrestricted GF Balance	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	
	967,734	1,010,676	843,088	882,717	1
▶ Deficit Spending	0	0	(167,588)	0	*
▶ Fund 17 Reserve	375,285	377,665	379,665	81,665	2
4% DEU	211,361	230,422	220,440	222,431	3
5% DEU	264,201	288,027	275,550	278,039	
▶ Amount +/- 4% Reserve	1,131,658	1,157,919	962,313	1,041,951**	4
▶ Amount +/- 5% Reserve	1,078,818	1,100,314	947,203	986,344**	
▶ Fund 20 Reserve	216,930	218,390	219,850	221,310	

\* Must be 0 for a balanced budget

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

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## ✓ COLA:

COLAs are estimated in the LCFF. 14/15 estimate is 0.86% and 15/16 is 2.20%

## ✓ ADA:

The LCFF ADA for 13/14 is 517.18. Of this amount 171.15 is from NSS. Unduplicated percentage is 81.38%. Prior Year RL ADA is 526.27.

## ✓ LCFF:

The State is projecting to fund 11.78% of Economic Recovery Target GAP of \$1,392,256 which equals \$164,008 in 13/14 for BUSD.

# Enrollment Projections 12/13– 15/16

## ▶ SCHOOL YEAR based on Month 7 of 13/14

	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>
BES	338	359	379	395
RES	37	32	25	19
BHS	149	145	139	151
CDS	9	11	7	7
ISS	5	2	2	2
Total	538	549	552	574

Grade K & TK—assumes 43 new students each year based on current enrollment

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## TARGET BASE \$ PER ADA BY GRADE SPAN WITH CSR, CTE AND SUPP & CONCENTRATION GRANT FUNDING PER GRADE SPAN

	ADA	BASE	GS	SUPP	CONC	TARGET
Grades K-3	142.95	6,952	723	1,249	1,012	1,420,351
Grades 4-6	145.76	7,056		1,148	931	1,331,518
Grades 7-8	82.79	7,266		1,183	958	778,806
Grades 9-12	154.77	8,419	219	1,406	1,139	1,730,793
Subtract NSS	(180.24)	(1,471,936)	(41,038)			(1,512,974)
NSS Allowance		1,970,869				1,970,869
TIIB GRANT						57,471
TRANSPORTATION						113,88
TOTAL						<b>5,890,717</b>

GS K-3 IS CSR

GS 9-12 IS CTE

# NSS Funding Tier for RES

- ▶ Necessary Small School Funding

Teachers' Salary Amount

- ▶ 1 1-29 \$1,650
- ▶ 2 24.5-28.4 \$1,300
- ▶ 3 48.5-52.4 \$6,950
- ▶ 4 72.5-90 \$582,600



# NSS Funding Tier for BHS

## ▶ Necessary Small High School Funding

▶ Certificated Employees	DA	\$\$\$
▶ Less Than 1-19.49		118,230
▶ 3	19.5-38.49	525,240
▶ 4	38.5-57.49	643,470
▶ 5	57.5-71.49	761,700
▶ 6	71.5-86.49	879,930
▶ 7	86.5-100.49	998,160
▶ 8	100.5-114.49	1,116,390
▶ 9	114.5-129.49	1,234,620
▶ 10	129.5-143.49	1,352,850
▶ 11	143.5-157.49	1,471,080
▶ 12	157.5-171.49	1,589,310*
▶ 13	171.5-186.49	1,707,540
▶ 14	186.5-200.49	1,825,770
▶ 15	200.5-286.49	1,944,000

\* 13/14 Funding Tier

# 13/14 SECOND INTERIM BUDGET

## ▶ Unrestricted General Fund

- ▶ Revenue estimates up from PY 431,346
- ▶ Expense estimates up from PY 807,806  
(\$431,550 is from Lease Revenue Note payoff)
- ▶ Deficit Spending is estimated (0)
- ▶ ADA was 517.18 at P1 reporting
- ▶ Increase of \$42,942 to Unrestricted General Fund balance is estimated at Second Interim reporting.

# 13/14 SECOND INTERIM BUDGET

## FUND BALANCES UA 6/30/13 & Projected 6/30/14 Second Interim

		<u>6/30/13</u>	<u>13/14 2I</u>
Fund 01	General Fund	\$ 975,326	\$1,010,676
Fund 17	Special DEU	\$ 375,284*	\$ 377,665*
Fund 20	Special PEB	\$ 216,930*	\$ 218,390*
Total Per GASB 54 Requirement		** \$1,567,540	\$1,606,731
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 0	\$ 0
Fund 14	D.M.	\$557,637	\$ 76,987
Fund 25	Capital Facilities	\$145,275	\$ 229,706
Fund 40	Capital Projects SR	\$ 151	\$ 0
Fund 73	Scholarship	\$193,359	\$ 187,539

\* Locally restricted by Board

\*\*Net Change + \$39,191



# 13/14 SECOND INTERIM BUDGET

- ▶ Per ADA Funding 12/13 – 15/16
- ▶ 12/13 All State Sources \$8,847
- ▶ 13/14 LCFF With NSS PY \$8,859
- ▶ 14/15 LCFF No NSS \$8,581
- ▶ 15/16 LCFF No NSS \$8,733

The calculations were derived from the BASC Calculator version 14.4 located on the FCMAT website. BCOE required the use of this calculator for Second Interim reporting per their evaluation criteria.