



BIGGS UNIFIED SCHOOL DISTRICT

2017/2018 ORIGINAL BUDGET
JUNE 27, 2017

17/18 ORIGINAL BUDGET

▶ General Fund Unrestricted Ending Balance MYP Projections

<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>
965,472	472,333	355,155	35,130*

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*

17/18 ORIGINAL BUDGET

Projected Unrestricted GF Balance	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	
	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	321,168	296,574	288,573	288,528	3
8% DEU	642,336	593,149	577,147	577,056	
▶ Amount +/- 4% Reserve	1,236,791	773,246	670,069	306,089 **	4
▶ Amount +/- 8% Reserve	915,623	476,671	381,495	17,562**	
▶ 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)

17/18 ORIGINAL BUDGET

✓ 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

▶ SCHOOL YEAR based on Month 11 of 16/17

	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>
BES	395	391	392	401
RES	31	22	22	22
BHS	182	209	211	199
CDS	5	0	0	0
ISS	2	2	2	2
Total	<u>615</u>	<u>624</u>	<u>627</u>	<u>624</u>

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

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

17/18 ORIGINAL BUDGET

▶ 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.

17/18 ORIGINAL BUDGET

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

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

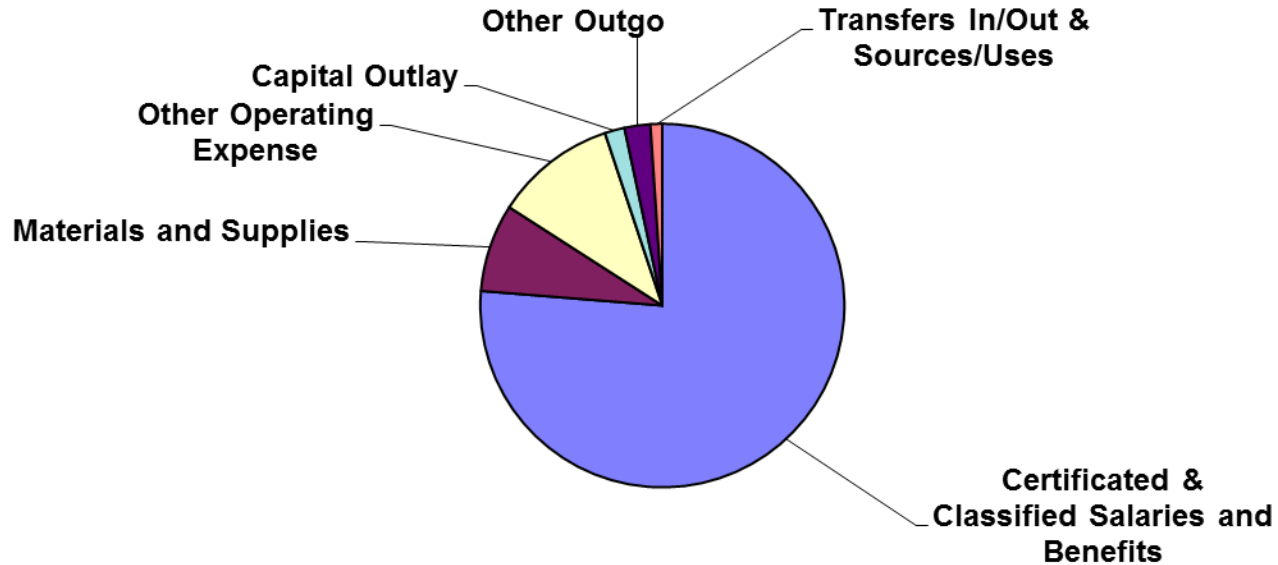
* Locally restricted by Board

17/18 ORIGINAL BUDGET

▶ 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.

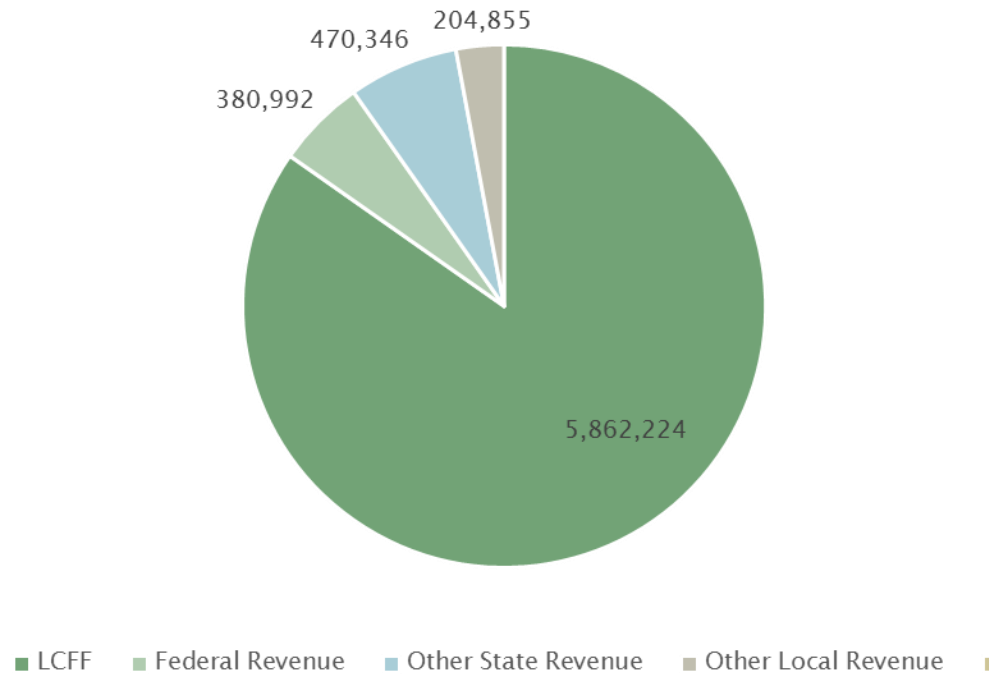
Where is the money spent?



2017-18 Original Budget

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