



# BIGGS UNIFIED SCHOOL DISTRICT

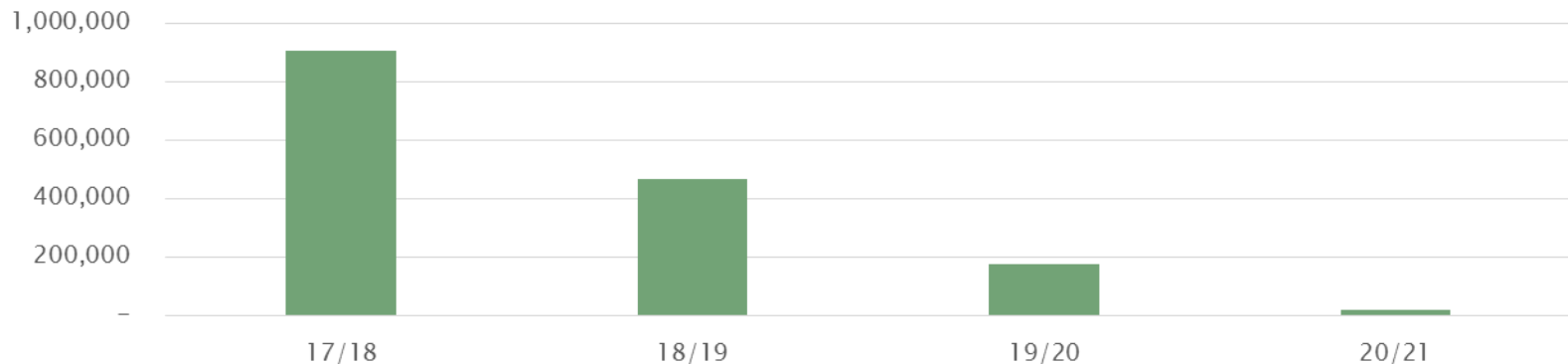
2018/2019 ORIGINAL BUDGET  
JUNE 13, 2018

# 18/19 ORIGINAL BUDGET

## ▶ General Fund Unrestricted Ending Balance MYP Projections

<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
908,174	466,360	178,581	19,777*

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.

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

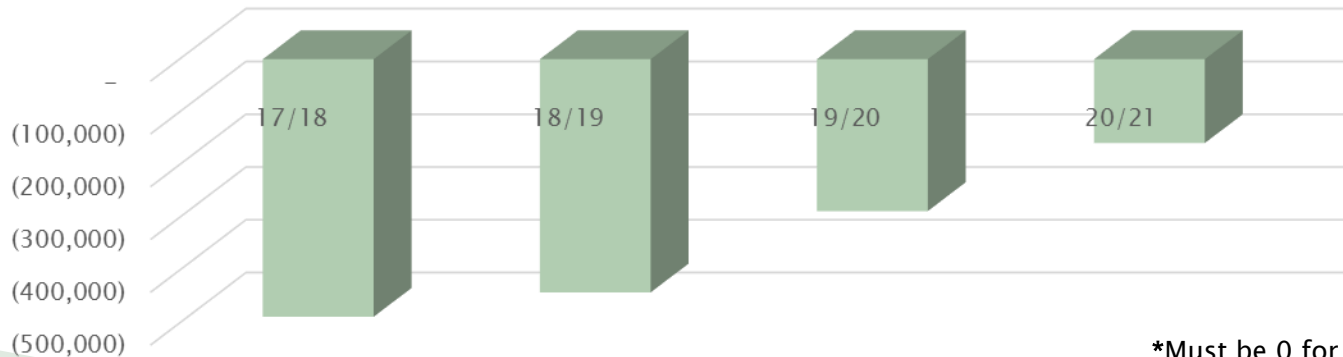
*\* 20/21 Includes a transfer of 100k from Fund 17*

# 18/19 ORIGINAL BUDGET

Projected

Unrestricted GF Balance	17/18	18/19	19/20	20/21	
	908,174	466,360	178,581	19,777	1
▶ Deficit Spending	(488,065)	(441,814)	(287,779)	(158,805)*	
▶ Fund 17 Reserve	599,965	605,965	611,965	517,965	2
4% DEU	319,511	320,574	311,621	316,765	3
8% DEU	639,021	641,148	623,241	633,531	
▶ Amount +/- 4% Reserve	1,188,628	751,751	478,925	220,977 **	4
Amount +/- 8% Reserve	869,118	431,177	167,305	-95,789**	
▶ Fund 20 Reserve	499,048	503,548	508,048	512,548	

Projected Deficit Spending 17/18 - 20/21



\*Must be 0 for a balanced budget

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

# 18/19 ORIGINAL BUDGET

## ✓ COLA:

COLAs are estimated in the LCFF. 18/19 estimate is 3.00%, 19/20 is 2.57% and 20/21 is 2.67%

## ✓ ADA:

The LCFF ADA for 18/19 is 585.92. Of this amount 203.05 is BHS NSS. Unduplicated percentage is 63.43%. Prior Year 17/18 LCFF ADA was 601.50

## ✓ LCFF:

The State is projecting to fund 100% of LCFF GAP for 17/18. The GAP funding is \$152,307

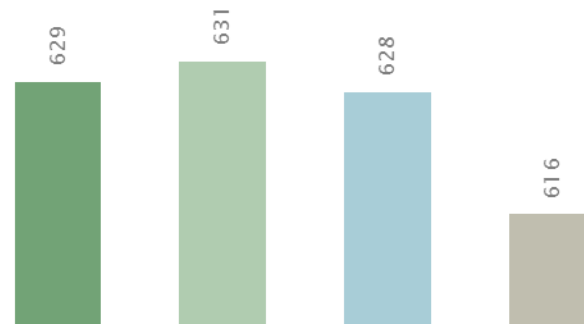
# Enrollment Projections 17/18– 20/21

▶ **SCHOOL YEAR** based on Month 11 of 17/18

	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
BES	375	379	392	398
RES	39	31	26	22
BHS	213	219	208	194
CDS	0	0	0	0
ISS	2	2	2	2
<b>Total</b>	<b>629</b>	<b>631</b>	<b>628</b>	<b>616</b>

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

■ 17/18 ■ 18/19 ■ 19/20 ■ 20/21



# NSS Funding Tier for BHS

## ▶ Necessary Small High School Funding

▶ Certificated Employees	ADA	\$\$\$
▶ Less Than 1-19		255,960
▶ 3	1-19	568,740
▶ 4	20-38	696,720
▶ 5	39-57	824,700
▶ 6	58-71	952,680
▶ 7	72-86	1,080,660
▶ 8	87-100	1,208,640
▶ 9	101-114	1,336,620
▶ 10	115-129	1,464,600
▶ 11	130-143	1,592,580
▶ 12	144-171	1,720,560
▶ 13	172-210	1,848,540*
▶ 14	211-248	1,976,520
▶ 15	249-286	2,104,500

\* 18/19 Funding Tier

# 18/19 ORIGINAL BUDGET

## ▶ Unrestricted General Fund

- ▶ Revenue estimates up from PY 58,852
- ▶ Expense estimates up from PY 12,601
- ▶ Deficit Spending is estimated (441,814)
- ▶ ADA used in LCFF Calculation 585.92
- ▶ Possible expense savings in 4s and 5s will be updated in 17/18 Unaudited Actuals. This could result in a larger ending fund balance.

# 18/19 ORIGINAL BUDGET

## FUND BALANCES EA 6/30/18 & Projected 18/19 Original

		<u>6/30/18</u>	<u>18/19 OR</u>
Fund 01	General Fund	\$ 908,174	\$ 466,360
Fund 17	Special DEU	\$ 599,965*	\$ 605,965
Fund 20	Special PEB	<u>\$ 499,048*</u>	<u>\$ 503,548</u>
Total Per GASB 54 Requirement		\$2,007,187	\$1,575,873
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 0	\$ 0
Fund 14	D.M.	\$ 0	\$ 0
Fund 25	Capital Facilities	\$348,808	\$ 335,808
Fund 40	Capital Projects SR	\$ 0	\$ 0
Fund 73	Scholarship	\$651,873	\$ 650,423

\* Locally restricted by Board

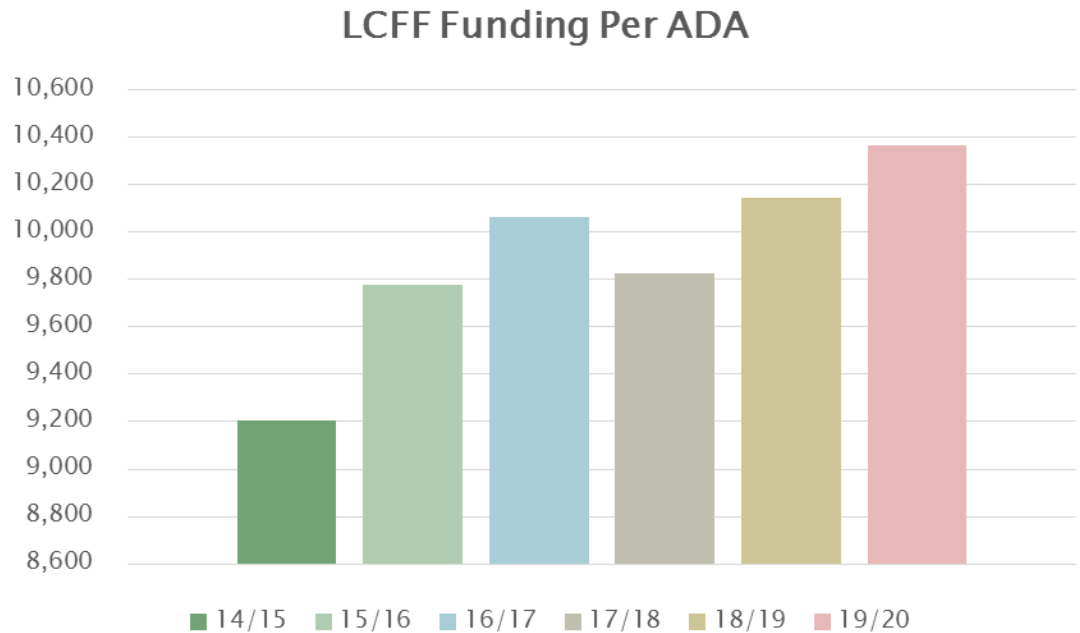




# 18/19 ORIGINAL BUDGET

## Per ADA Funding 14/15 – 19/20

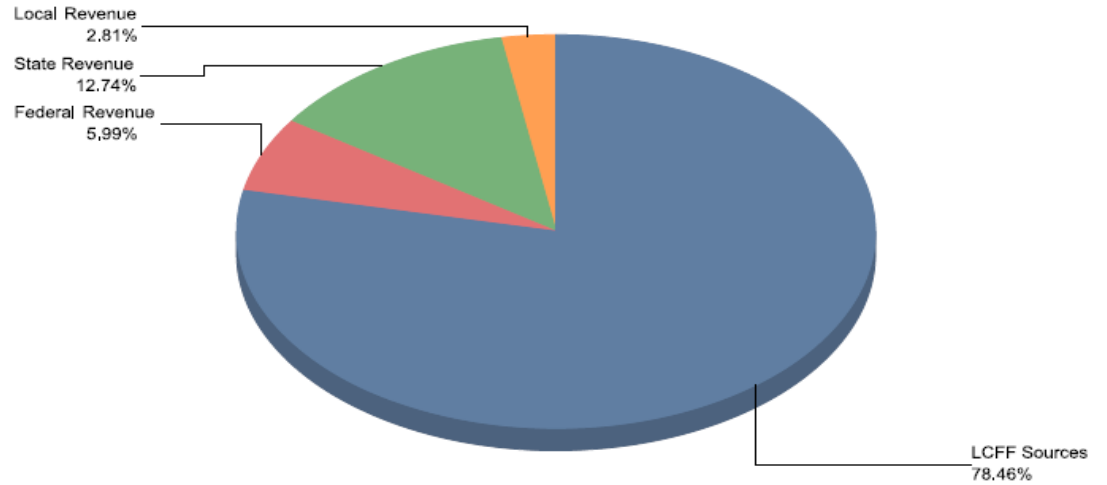
▶ 14/15 LCFF	\$ 9,207
▶ 15/16 LCFF	\$ 9,775
▶ 16/17 LCFF	\$10,061
▶ 17/18 LCFF	\$ 9,827
▶ 18/19 LCFF	\$10,141
▶ 19/20 LCFF	\$10,366



The calculations were derived from the FCMAT Calculator version v19.1a located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.

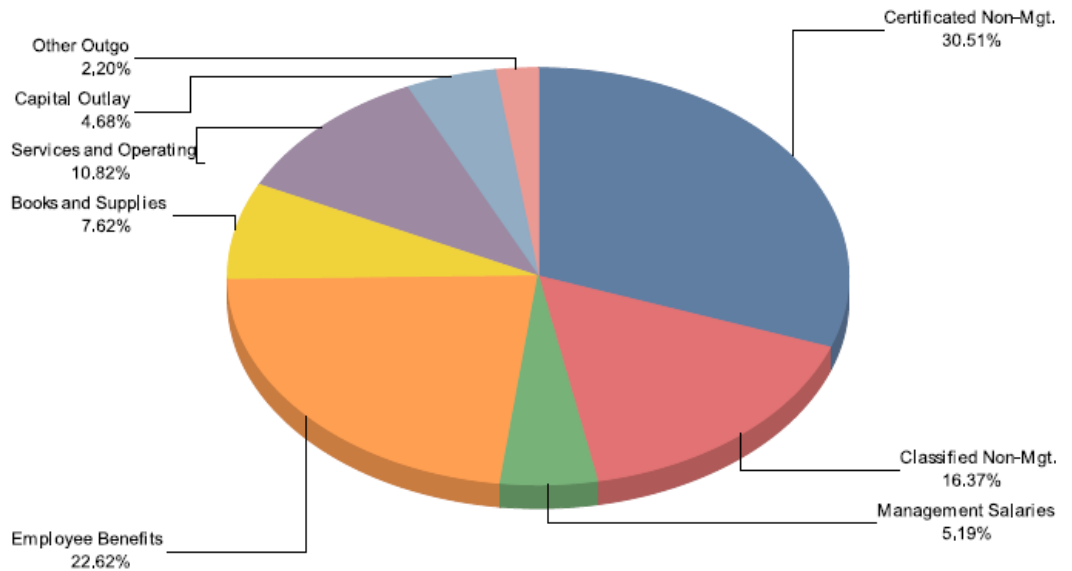
### Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	5,941,697.00	5,941,697
Federal Revenue	453,401.00	453,401
Other State Revenue	964,655.00	964,655
Other Local Revenue	212,779.00	212,779
<b>Total Revenue</b>	<b>\$7,572,532.00</b>	<b>\$7,572,532</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$7,572,532.00</b>	<b>\$7,572,532</b>



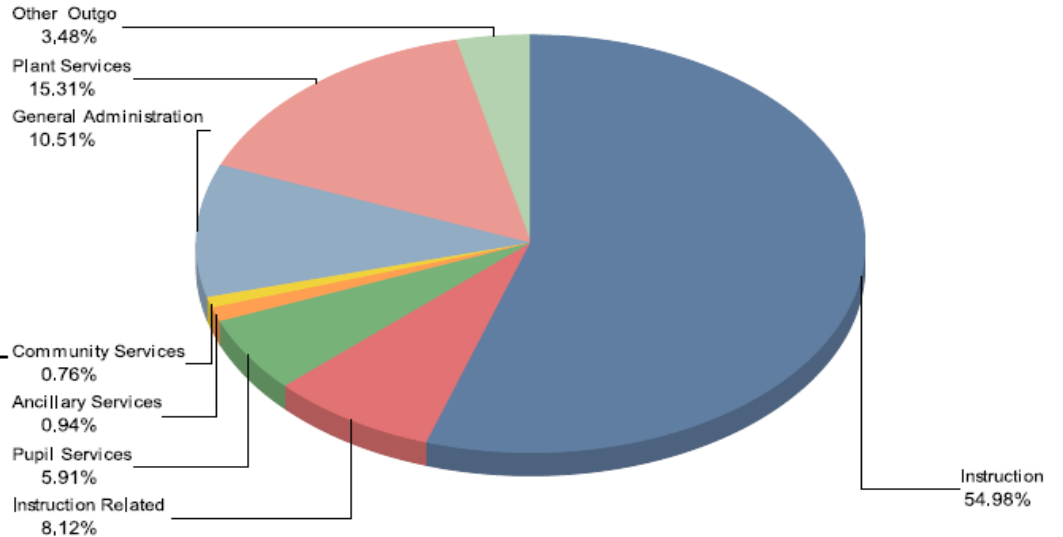
### Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	2,417,938.00	2,417,938
Class. Non-Mgt. Salaries	1,297,748.00	1,297,748
Management Salaries	411,579.00	411,579
Employee Benefits	1,792,571.00	1,792,571
Books and Supplies	603,540.00	603,540
Services and Operating	857,290.00	857,290
Capital Outlay	370,656.00	370,656
Other Outgo	174,189.00	174,189
<b>Total Expenditure</b>	<b>\$7,925,511.00</b>	<b>\$7,925,511</b>
<b>Transfer out and Other:</b>	<b>\$88,835.00</b>	<b>\$88,835</b>
<b>Total Uses</b>	<b>\$8,014,346.00</b>	<b>\$8,014,346</b>



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

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	4,406,038.00	4,406,038
Instruction Related Services	650,607.00	650,607
Pupil Services	473,622.00	473,622
Ancillary Services	75,205.00	75,205
Community Services	60,761.00	60,761
Enterprise	0.00	0
General Administration*	842,309.00	842,309
Plant Services	1,226,860.00	1,226,860
Other Outgo	278,944.00	278,944
<b>Total</b>	<b>\$8,014,346.00</b>	<b>\$8,014,346</b>



**\* General Administration Expenditure Breakdown:**

Board and Supt. Administration	249,471.00	249,471
Other General Administration	504,838.00	504,838
Centralized Data Processing	88,000.00	88,000