



# BIGGS UNIFIED SCHOOL DISTRICT

2020/2021

2nd Interim Budget

March 3, 2021

# Budget Assumptions

## General Fund

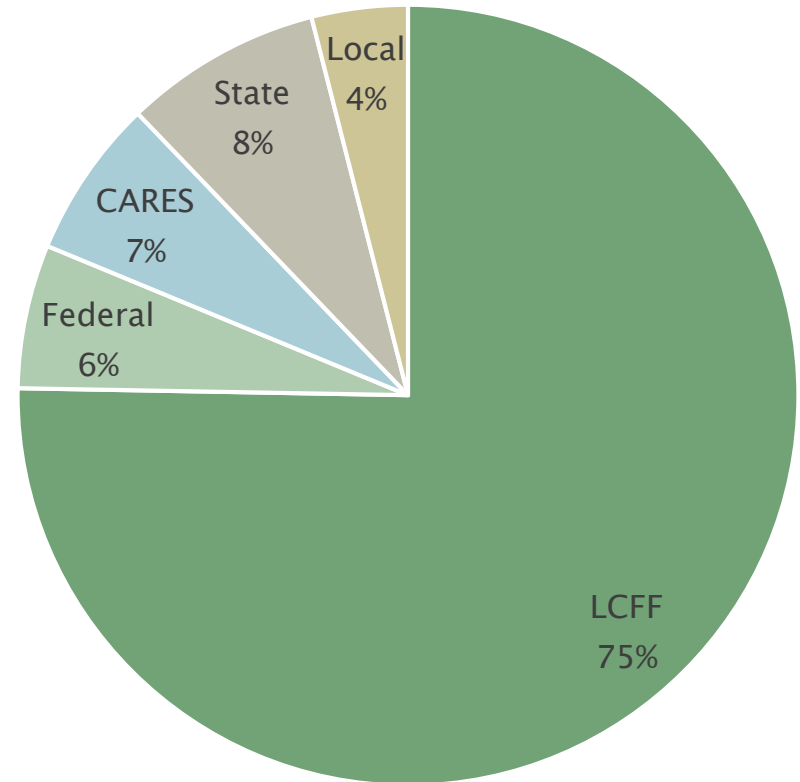
- LCFF Revenue
  - 0% COLA ADA – remains for 20-21
  - 3.84% COLA ADA – funding reinstated for 21-22, 2.98% for 22-23
  - Deficit factor of 0.00%
- ADA 562.7 based on prior year guarantee
- 16.15% STRS Employer Rate
- 20.70% PERS Employer Rate
- All salary negotiations are settled and included in report.

*Assumptions are made in accordance with School Services of California Dartboard, a widely accepted projection data sheet.*

# Projected Revenues and Change from OB

Category	Increase (Decrease)
LCFF	492,424
Federal	(300,894)
State	\$597,260**
Local	\$30,629
Total	\$819,419

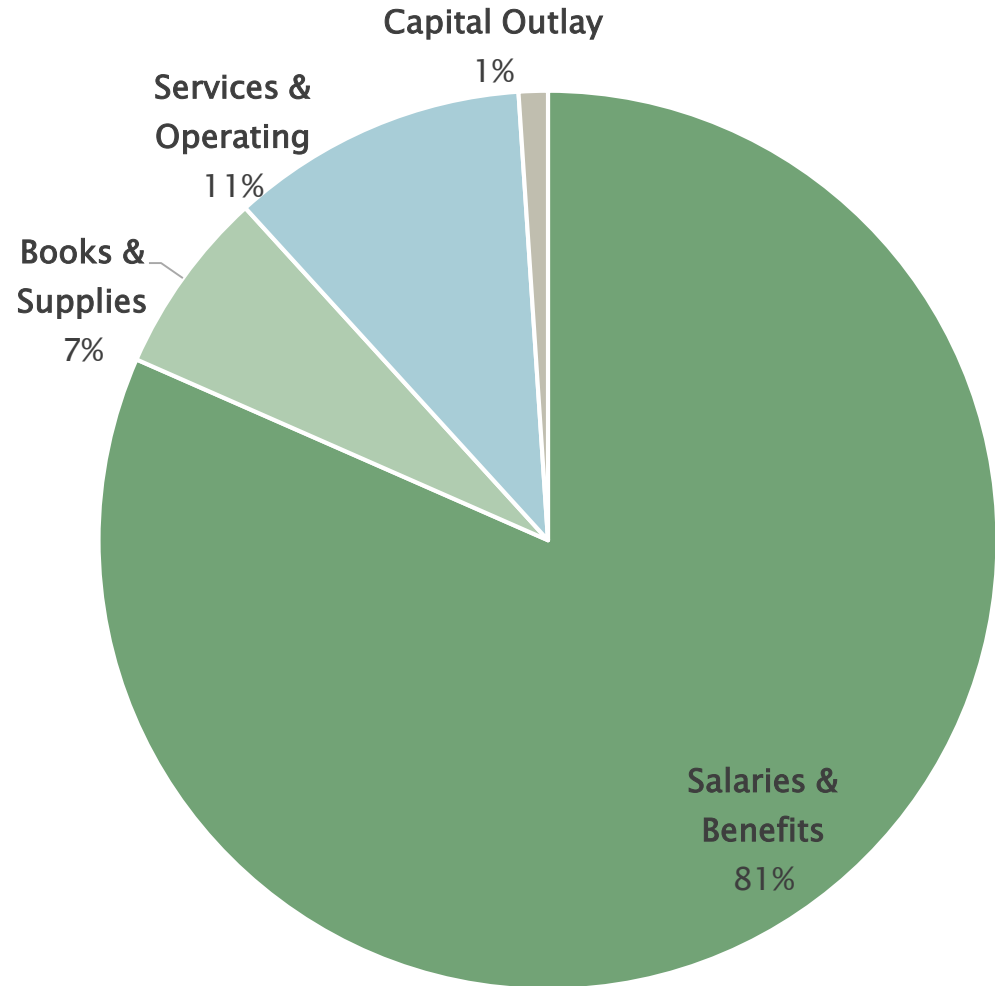
\*\*Includes CARES Dollars.



■ LCFF ■ Federal ■ CARES ■ State ■ Local

# Projected Expenditures and Change from OB

Category	Increase (Decrease)
Salaries & Benefits	\$70,250
Books & Supplies	\$4,808
Services & Operating	\$101,926
Capital Outlay	\$70,150



# Projected Expenditures

4000's	2017-18	2018-19	2019-20	2020-21
Actual	\$ 458,663	\$ 416,683	\$ 303,700	\$ 508,997
Remove Curriculum	\$ (42,282)	\$ (59,063)	\$ (2,477)	\$ (40,000)
Remove Grant Exp	\$ (95,922)	\$ (52,229)	\$ (14,808)	
Total	\$ 320,459	\$ 305,391	\$ 286,414	\$ 468,997

5000's	2017-18	2018-19	2019-20	2020-21
Actual	\$ 646,123	\$ 639,410	\$ 893,427	\$ 819,297
Remove Grant Exp	\$ (17,090)	\$ (30,587)	\$ (33,268)	
Remove Bleacher Exp			\$ (162,475)	\$ (167,000)
Total	\$ 629,033	\$ 608,823	\$ 697,684	\$ 652,297

Increase includes \$35,000 increase insurance rates

# Projected Expenditures

6000's	2017-18	2018-19	2019-20	2020-21
Actual	\$ 288,692	\$ 228,950	\$ 156,501	\$ 70,150
Remove Bleacher Exp	\$ (117,522)	\$ (73,585)	\$ (21,337)	
Remove 1x Exp		\$ (22,142)	\$ (117,125)	
Remove Grant Exp	\$ (156,066)	\$ (114,768)		
Total	\$ 15,104	\$ 18,455	\$ 18,039	\$ 70,150

1x Expense: 18/19 BES Concrete  
 19/20 Bus and Cameras  
 20/21 Mower

# Multi Year Projection (MYP) Assumptions

- 2021/22
  - 3.84% Cola
  - 564 Funded ADA
  - 15.92% STRS
  - 23.00% PERS
- 2022/23
  - 2.89% Cola
  - 532 Funded ADA
  - 18.00% STRS
  - 26.30% PERS
- Step/Column advancement
- Budgeted carryover and one-time funds have been removed
- One-time revenues have been removed
- ADA is forecasted at 93.5% attendance

*Assumptions are made in accordance with School Services of California Dartboard, a widely accepted projection data sheet.*

# Enrollment

- ▶ Enrollment was projected using a 3-year average cohort survival rate.
- ▶ There has been a general decline over the past few years in enrollment with our current 3<sup>rd</sup> and 7<sup>th</sup> grades far below average.
- ▶ While we have little control over enrollment, to maintain our revenue the District needs to continue to focus on attendance. Reaching 95% attendance can increase our revenue almost \$50K per year.

Grade	20/21	21/22	22/23
TK	11	8	11
K	47	37	47
1	52	41	35
2	44	44	35
3	39	33	46
4	42	42	31
5	42	48	42
6	40	48	41
7	37	30	56
8	44	38	32
9	47	47	40
10	46	39	46
11	59	59	39
12	50	47	53
Total	563	561	553



# NSS Funding Tier for BHS

Grade	20/21	21/22	22/23
9	47	47	40
10	46	39	46
11	59	59	39
12	50	47	53
Total	202	192	178
93.5% ADA	188.87	179.52	166.43

Continued enrollment and attendance trends put BHS on the cusp of moving to a lower funding tier, resulting in a loss in revenue of \$133K.

ADA	LCFF Revenue
20-38	\$724,405
39-57	\$857,450
58-71	\$990,495
72-86	\$1,123,540
87-100	\$1,256,585
101-114	\$1,389,630
115-129	\$1,522,675
130-143	\$1,655,720
144-171	<b>\$1,788,765**</b>
<b>172-210</b>	<b>\$1,921,810*</b>
211-248	\$2,054,855
249-286	\$2,187,900

\*20/21 Funding Tier

\*\* Projected tier 22/23

# Multi-Year Projections

Ed Code requires that all budget presentations include current year plus the two out years. Districts who are able to show that they can meet financial obligations for all three years are certified as Positive.

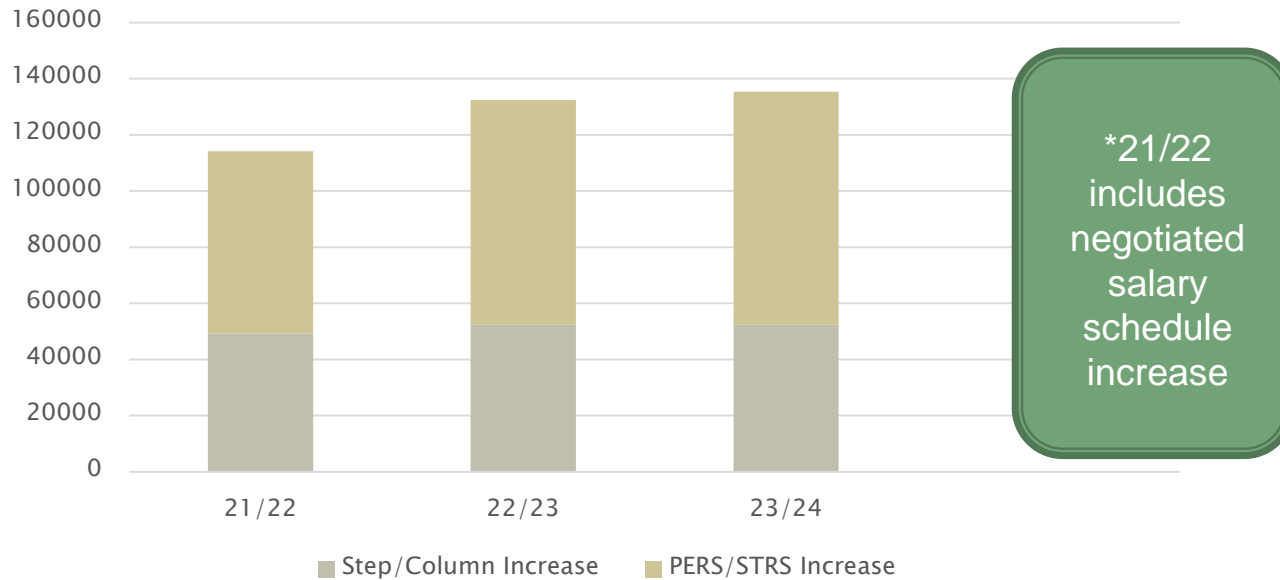
	20/21	21/22	22/23
Revenues	8,204,947	8,147,265	7,745,197
Expenditures	7,977,885	8,216,104	8,308,322
Excess (Deficiency)	227,062	(68,839)	(563,125)
Beg. Fund Balance	1,875,770	2,102,832	2,033,993
<b>EFB</b>	<b>2,102,832</b>	<b>2,033,993</b>	<b>1,470,868</b>
Fund 17 Balance	625,644	625,644	625,644
<b>Total DEU</b>	<b>2,728,476</b>	<b>2,659,637</b>	<b>2,096,512</b>

**Required Reserve for 22/23 - \$332,333 – POSITIVE Certification**  
**Board Policy of 8% for 22/23 - \$664,666**

\* Recall 2<sup>nd</sup> interim had EFB projected at \$909,084

# Employee Costs

MYP Employee Cost



	20/21	21/22	22/23	23/24
STRS	16.15%	15.92%	18.00%	18.00%
PERS	20.70%	23.00%	26.30%	27.30%

# Cash Flow

District: Biggs Unified School District  
 Projected Cash Flow Report  
 Year: 2020/21  
 Budget Used: 2nd Interim  
 updated deferrals  
 9/2/2021 Updated with actual revenues through January

	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
<b>A. BEGINNING CASH</b>	9110	\$1,820,082	\$2,344,140	\$2,237,373	\$2,153,899	\$2,006,425	\$2,121,486	\$1,840,608	\$2,050,809	\$2,585,536	\$2,353,048	\$2,034,301	\$2,072,208	\$0
<b>B. REVENUES</b>														
PY Adjust	8019		0											
Property Tax	8020-8079	0	0	0		185,881	0	1,386,353	178,165	205,075	205,075	205,075	205,075	2,570,699
State Aid LCFF	8010-8019	384,566	384,566		384,566	384,566	0	152,856	113,704	53,551	52,904	280,559	0	2,200,838
EPA	8012	0	0	280,559	0	0	280,559	0	0	213,429	0	0	148,118	938,665
Federal Revenues	8100-8299	0	69,805	55	5,991	11,926	0	51,991	(35,431)	0	112,127	205,708	21,675	443,847
Other State Revenues	8300-8599	0	(23,037)	438,843	52,533	35,381	74,106	58,658		0	35,547			672,032
Other Local Revenues	8600-8799	12,364	37,439	2,119	4,378	60,726	39,042	(12,047)	47,408	0	0	60,138	75,946	326,613
Other Local Revenues - Intrans	8660	0	0	0	0	0	0	0	0	0	0	0	0	0
After-prior Financing Sources	8930-8979			(207,138)										
In Lieu	8096	0	0	0		0	0	0	0	0	0	0	(1,300)	(1,300)
Accounts Receivable	9200-9299	483,972	23,037	17,548	(5,991)		5,991	369,342						
<b>TOTAL REVENUES</b>		<b>880,902</b>	<b>491,810</b>	<b>540,986</b>	<b>441,477</b>	<b>678,480</b>	<b>408,698</b>	<b>2,006,253</b>	<b>303,846</b>	<b>472,055</b>	<b>405,653</b>	<b>750,480</b>	<b>447,514</b>	<b>7,151,393</b>
<b>C. EXPENSES</b>														
Salaries	1000-2999	93,764	389,532	363,189	358,150	356,786	356,490	354,148	424,926	425,371	429,816	415,148	477,514	4,444,833
Employee Benefits	3000-3999	27,501	127,988	137,425	176,497	141,038	142,907	137,815	161,806	168,810	159,292	166,296	248,475	1,795,851
Supplies and Services	4000-5999	195,509	76,016	70,019	52,748	63,170	91,328	65,708	91,387	99,224	124,594	121,140	277,446	1,328,289
Capital Outlays	6000-6599	0	0	0	0	0	0	0	0	3,037	2,917	2,068	72,126	80,148
Other Outgo	7000-7499	2,425	2,425	0	2,425	2,425	96,934	(52,494)	0	6,101	7,781	17,922	134,576	212,519
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0		0	0	115,000	115,000
All Other Financing Expense	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9500-9599	37,645	2,616	53,827			1,917	381,875						
<b>TOTAL EXPENSES</b>		<b>356,844</b>	<b>598,577</b>	<b>624,460</b>	<b>589,820</b>	<b>563,419</b>	<b>689,576</b>	<b>887,052</b>	<b>678,119</b>	<b>704,543</b>	<b>724,400</b>	<b>722,574</b>	<b>1,315,138</b>	<b>7,976,641</b>
<b>D. NET CHANGE (±B-C)</b>		<b>524,058</b>	<b>(106,767)</b>	<b>(83,474)</b>	<b>(148,343)</b>	<b>115,061</b>	<b>(280,878)</b>	<b>1,119,201</b>	<b>(374,273)</b>	<b>(232,488)</b>	<b>(318,747)</b>	<b>37,906</b>	<b>(867,624)</b>	<b>(825,248)</b>
<b>E. ENDING CASH (±A-D)</b>		<b>\$2,344,140</b>	<b>\$2,237,373</b>	<b>\$2,153,899</b>	<b>\$2,006,425</b>	<b>\$2,121,486</b>	<b>\$1,840,608</b>	<b>\$2,959,809</b>	<b>\$2,585,536</b>	<b>\$2,353,048</b>	<b>\$2,034,301</b>	<b>\$2,072,208</b>	<b>\$1,204,584</b>	

2,669,638

Fund 17 \$ 622,375  
 Est. 6/30/20 1,826,959

# 20/21 BUDGET SUMMARY

- The saving grace in the 20/21 budget is the federal 'ESSER' dollars of almost \$300K, \$36K in GEER Funds, \$412K in CARES Funds, and \$53K in LLMF Funds. An ESSER II allocation of \$1.06M was just announced. Without these funds in the out years, the MYP is dismal.
- The CARES fund (3220) is depleted with an ending date of 12/30/20 to expend or encumber the balance.
- It is recommended that the Board have a plan in place if no additional funding is allocated. However, with so many unknowns it is suggested to pause before implementing said plan.
- Regardless of COVID-19 impact, our budget has pressures of declining enrollment and rising employee costs (STRS/PERS), staffing plans for future years should be an ongoing discussion.

Questions?