

Biggs Unified School District

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Doug Kaelin
Superintendent

Budget Narrative

As predicted during the budget approval process, there was significant change between the May Revise and final budget. Education Code Section 42127(i)(4) specifies no later than 45 days after Governor signs the annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act.

In accordance with the Code, any necessary budget revisions needs to be made available for public review within those 45-days. It is recommended that the District makes available the attached budget revision worksheet for public review in the same manner that we make all budgets available.

REVENUE

The negotiations resulted in LCFF being fully funded to last year's base, with no COLA applied. This increased our LCFF revenue by just under \$500,000.

Other State Revenue is a net result of a reduction of Lottery forecast of approximately \$2,000 and an increase of Learning Loss Mitigation Funds (discussed as CARES dollars during budget) of \$246K.

EXPENDITURES

The decrease in Certificate salaries comes from changes that have been updated in the system since the original budget.

Classified salaries were increased through increases to the sub/overtime/extra duty for our custodial, nutrition, and transportation staff to help offset any additional workload in response to COVID-19.

The increase in Services and Other Operating Expenditures is an acknowledgement to the increase in funding and the possibility of needing outside services to assist in response to COVID-19.

Capital Outlay was increased for the mower that has been discussed.

The increase in transfers out is from two sources. First, the amount to be transferred to the Cafeteria Fund was increased by approximately \$15,000. This additional money is a space holder for additional expenses to meet the changing guidelines and requirements of nutrition services. There is also an \$115,000 increase of money being transferred to Fund 41 which covers approximately 4 years of payments for the remaining balance on the note for the stadium/bleacher project. Staff believes it is prudent to begin preparing for lean years and believes this will ensure our ability to continue to meet our obligations.

FUND BALANCE/RESERVES

Based on this 45-day revise, the District will have a surplus of approximately \$355,000. Approximately \$250,000 of that is the direct result of the Learning Loss Mitigation Funding. The expenditures of Learning Loss Mitigation Funds will be determined through the Learning Continuity and Attendance Plan (this years modified LCAP). With consideration of the unknowns for the 20-21 school year it is advised that the Board not appropriate the remaining \$105,000 until further clarity is obtained. This will continue to be a much more fluid year than normal and the budget will continue to be updated and revised at First Interim.

While the 2020/21 budget is now known, it is important to note that at some point COVID-19 will have a significant negative impact on school revenue. Combined with ongoing enrollment decline and increasing PERS/STRS, it is only a matter of time before there is impact on BUSD reserves. It is highly recommended that both expenditure reduction and increased reserves continue to be considered.

District Name
 Estimated Budget Revisions Due to Signed State Budget
 Date: July 5, 2020

Program	Original Budget		Revised Budget		Change	
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
LFFF Sources	\$	5,684,713	\$	6,177,609	\$	492,896
Federal Revenue	\$	789,669	\$	789,669	\$	-
Other State Revenue	\$	506,198	\$	752,621	\$	246,423.00
Other Local Revenue	\$	112,987	\$	112,987	\$	-
Total Revenues	\$	1,408,854	\$	1,655,277	\$	246,423
Certificated Salaries	\$	480,077	\$	480,077	\$	-
Classified Salaries	\$	293,764	\$	284,838	\$	(8,926.00)
Benefits (STRS, PERS, etc.)	\$	549,494	\$	547,025	\$	(2,469.00)
Books and Supplies	\$	41,871	\$	41,871	\$	-
Services and Other Operating Expenditures	\$	49,451	\$	51,758	\$	2,307.00
Capital Outlay	\$	10,000	\$	69,000	\$	59,000
Other Outgo (excl Transfers of Indirect)	\$	212,767	\$	212,767	\$	-
Other Outgo - Transfers of Indirect Costs	\$	96,217	\$	96,217	\$	-
Total Expenditures	\$	1,723,641	\$	1,714,553	\$	(9,088)
Transfers In	\$	-	\$	-	\$	-
Transfers Out	\$	115,000	\$	245,628	\$	130,628
Other Sources	\$	-	\$	-	\$	-
Other Uses	\$	-	\$	-	\$	-
Contributions	\$	312,589	\$	312,589	\$	-
Total Other Financing Sources/Uses	\$	312,589	\$	312,589	\$	(130,628)
Net Increase (Decrease) in Fund Balance	\$	(2,198)	\$	253,313	\$	255,511.00
Fund Balance	\$	1,897,121	\$	1,897,121	\$	-
Beginning Fund Balance	\$	1,894,923	\$	2,150,434	\$	255,511.00
Ending Funding Balance	\$	3,442	\$	260,668	\$	257,226

Biggs Unified School District

Projected Cash Flow Report
 2020/21
 2020/21 45-Day Review
 Budget Used:
 updated details

6/5/2020

Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
A. BEGINNING CASH	\$1,736,989	\$2,014,170	\$1,817,237	\$1,807,843	\$1,644,779	\$1,059,239	\$2,022,960	\$1,773,026	\$1,455,309	\$1,062,843	\$1,810,218	\$1,442,955	\$0
B. REVENUES													
PY Adjust		0											
8019													
Property Tax	0	0	0	0	0	1,231,287	0	0	0	1,231,287	0	0	2,462,573
State Aid LCFF	480,878	356,328	356,328	356,328	0	0	142,531	88,844	48,461	48,461	48,461	0	1,926,619
EPA	0	0	215,546	0	0	215,546	0	0	215,546	0	0	257,206	905,845
Federal Revenues	0	0	87,618	72,808	15,093	0	348,419	0	0	86,028	157,826	21,675	789,667
Other State Revenues	0	41,760	69,998	0	0	72,531	66,370	201,860	0	60,787	93,909	319,966	935,189
Other Local Revenues	21,444	67,755	39,107	39,411	6,817	41,388	1,877	53,652	0	0	4,416	0	276,877
Other Local Revenues - Interol	5,000	0	0	5,000	0	0	5,000	0	0	5,000	0	0	20,000
In Lieu	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,296)	(1,300)	(15,661)
TOTAL REVENUES	608,026	464,546	767,501	472,250	20,613	1,559,466	562,900	343,069	262,710	1,438,275	303,215	597,547	7,298,209
C. EXPENSES													
Salaries	111,599	388,684	397,381	413,136	379,875	379,000	454,274	418,387	418,825	423,202	408,759	482,079	4,685,210
Employee Benefits	42,798	152,899	150,395	158,438	145,682	145,346	174,214	160,462	160,619	162,298	156,759	184,877	1,796,776
Supplies and Services	74,447	90,132	179,949	64,410	79,048	70,788	73,287	71,938	79,107	99,078	95,360	141,135	1,116,690
Capital Outlay	0	0	3,332	0	1,548	611	0	0	0	0	4,509	123,549	133,549
Other Outlay	0	19,755	44,037	0	0	0	111,049	0	7,625	7,323	5,190	79,537	274,515
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	114,989	114,989
All Other Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	228,845	661,473	777,095	635,983	606,153	595,746	812,834	650,777	665,176	690,900	670,577	1,126,177	8,121,741
D. NET CHANGE (in B-C)	277,181	(196,927)	(9,594)	(163,733)	(595,540)	963,721	(249,934)	(307,710)	(402,466)	747,375	(367,362)	(523,629)	(823,532)
E. ENDING CASH (in A+D)	\$2,014,170	\$1,817,237	\$1,807,843	\$1,644,779	\$1,059,239	\$2,022,960	\$1,773,026	\$1,465,309	\$1,062,843	\$1,810,218	\$1,442,955	\$914,326	\$0

Fund 17
 Est. 6/30/20 \$ 822,375