



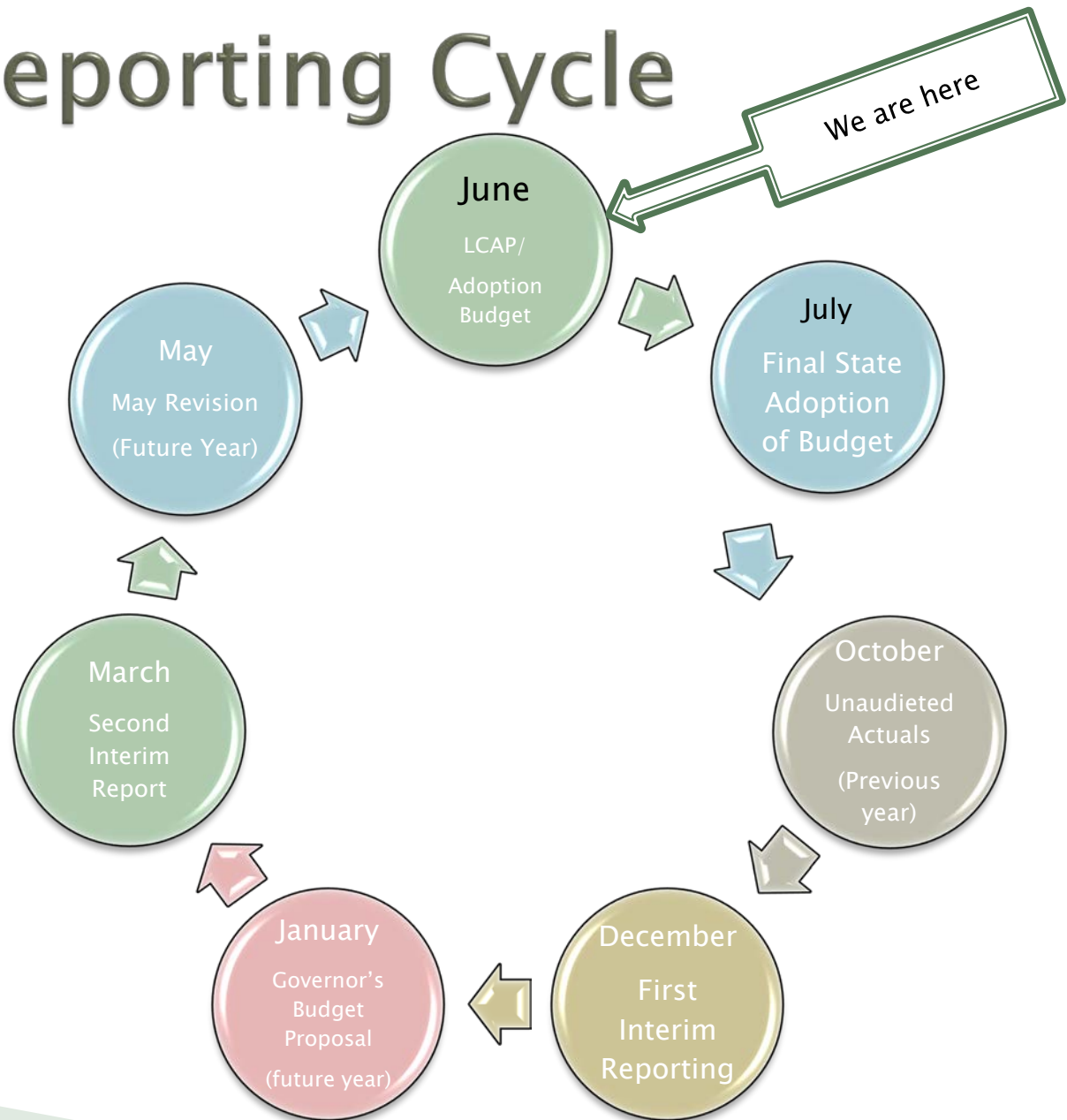
# BIGGS UNIFIED SCHOOL DISTRICT

2021-2022

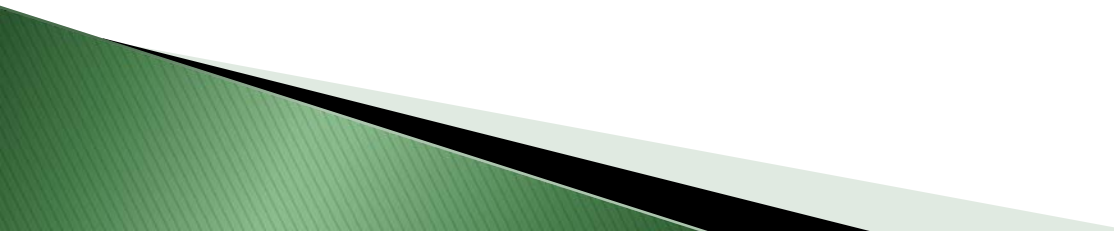
Original Budget

June 9, 2021

# Budget Reporting Cycle



# Budget Overview

- School districts are required to file an Original Budget and two interim budgets during each fiscal year. The interim budgets report on the status of the District's financial health.
  - These reports must include a certification of whether or not the District is able to meet its financial obligations and has sufficient cash to pay District payroll and vendors for supplies and services.
  - A positive certification is assigned when the District can meet its financial obligations for the current and two subsequent fiscal years and has sufficient cash to pay District payroll and vendors for a 3-year period.
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# General Fund Summary

- The District's State funding is based upon January Budget and projections from the Department of Finance.
- State Funding is calculated using the LCFF (Local Control Funding Formula). The LCFF formula considers;
  - Grade span-specific base grants based on District ADA (Average Daily Attendance)
  - COLA Adjustments (Cost of Living Adjustments)
  - Grants for necessary small schools
  - Supplemental grants based on the district's unduplicated percentage of English Learners, income eligibility for free or reduced price meals, and foster youth pupils
  - Concentration Grants equal to 50% of the adjusted base grants multiplied by an LEA's percentage of unduplicated pupils above 55%
- The District's current "positive" budget certification is based upon:
  - Projected growth in LCFF revenue from the Department of Finance Assumptions
  - The District will need to plan for the projected decreases in LCFF revenue and increased costs related to future COLA adjustments, Salary and Benefit increases and decreasing ADA.
  - Multi-year projections

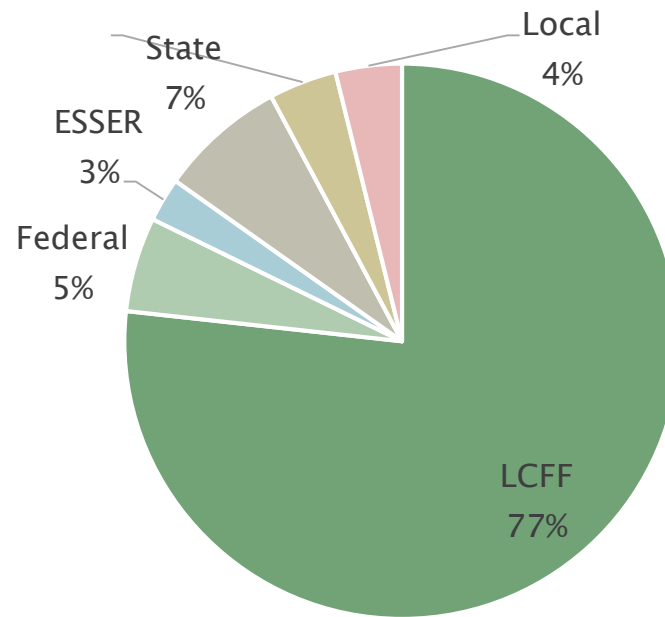
# Budget Assumptions

- LCFF Revenue
  - 5.07% COLA ADA for 21–22
  - 2.48% COLA ADA for 22–23
  - 3.11% COLA ADA for 23–24
  - Deficit factor of 0.00%
- ADA 562.7 based on prior year guarantee
- 16.92% STRS Employer Rate
- 22.91% PERS Employer Rate
- Unemployment Insurance Rate increase from .05% to 1.23%
- All salary negotiations are settled and included in report.
- One time Federal and State grants are excluded from MYP
- Special Education Billback total increased by \$79,254 and resulted in an increased contribution from the general fund of \$96,000.
- Bleacher loan payments will be expended from the general fund. A total of \$116K per year.
- Deferrals – only June State Aid will be deferred until July 2022.

# Projected Revenues

Category	Unrestricted	Restricted	Total
LCFF	6,495,909	0	6,495,909
Federal*	0	682,942	682,942
State**	107,907	851,743	959,650
Local	102,000	151,013	253,013
<b>Total</b>	<b>\$6,705,816</b>	<b>\$1,685,698</b>	<b>\$8,391,514</b>

IPI/ELO  
Grants  
4%



Per Pupil Revenues=\$15,923

\*Federal Includes ESSER Dollars

\*\* State includes IPI and ELO Grants

Unrestricted vs. Restricted

Restricted funds are controlled by the government and how they can be expended.

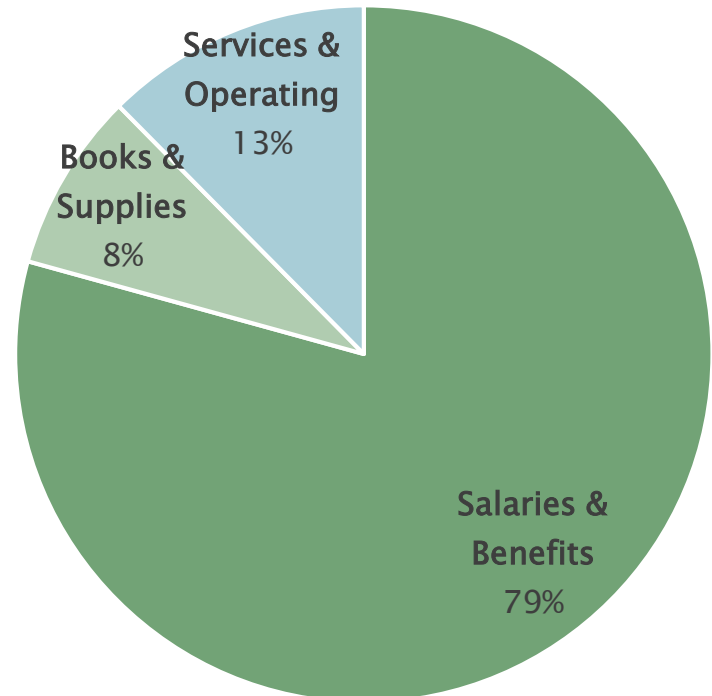
■ LCFF ■ Federal ■ ESSER ■ State ■ IPI/ELO Grants ■ Local

# Projected Expenditures

Category	Unrestricted	Restricted	Total
Salaries and Benefits	4,927,423	1,253,272	6,180,695
Books and Supplies	180,050	467,647	647,697
Services and Operating	686,892	280,202	967,094
Capital Outlay	0	0	0
Total	\$5,794,365	\$2,001,121	\$7,795,486

Per Pupil Expenditures = \$14,792

Expenditures include offsets to ESSER and Grant Revenues



# Multi Year Projection (MYP) Assumptions

- 2022-2023
  - 2.48% COLA
  - 437 Funded ADA
  - 19.10% STRS
  - 26.10% PERS
- 2023-2024
  - 3.11% COLA
  - 409 Funded ADA
  - 19.10% STRS
  - 27.10% PERS
- Step/Column advancement
- Budgeted carryover and one-time funds have been removed
- One-time revenues have been removed
- ADA is forecasted at 91.3% 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 4th and 8<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	21 / 22	22 / 23	23 / 24
TK	8	8	6
K	37	35	35
1	34	39	38
2	44	34	39
3	42	41	31
4	38	43	42
5	39	36	41
6	42	39	36
7	45	39	36
8	30	42	37
9	40	29	40
10	44	34	24
11	36	41	32
12	48	35	40
Total	527	495	477

# NSS Funding Tier for BHS

Grade	21/22	22/23	23/24
9	40	29	40
10	44	34	24
11	36	41	32
12	48	35	40
Total	168	139	136
91.3% ADA	153.4	126.9	124.2

NSS data used in LCFF  
Calculation is 181.5 ADA

Continued enrollment and attendance trends will put BHS on a lower funding tier as soon as next year. According to projections, will be on a significantly lower tier by 23/24 resulting in a loss in revenue of \$399K.

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	<b>\$1,522,675</b>
130-143	\$1,655,720
144-171	\$1,788,765
<b>172-210</b>	<b>\$1,921,810*</b>
211-248	\$2,054,855
249-286	\$2,187,900

\*21/22 Funding Tier

\*\* Projected tier 23/24

# 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.

	21/22	22/23	23/24
Revenues	8,391,514	8,051,153	7,665,331
Expenditures	8,246,025	7,642,946	7,765,523
Excess (Deficiency)	145,489	408,207	-100,192
Beg. Fund Balance	2,485,760	2,625,761	3,033,968
<b>EFB</b>	<b>2,631,249</b>	<b>3,033,968</b>	<b>2,933,776</b>
Components of EFB/Restricted	100,229	91,438	78,053
Components of EFB/Neg Restricted EFB		-10,497	-30,602
<b>Reserve Percentage</b>	<b>30.69%</b>	<b>38.36%</b>	<b>36.38%</b>

Deficit spending is expected in the 23/24 fiscal year. Deficit spending occurs when the expenditures exceed the revenues.

**Required Reserve for 23/24 - \$310,621 – POSITIVE Certification**  
**Board Policy of 8% for 23/24 - \$621,242**

# The 23/24 'Cliff'

	21/22	22/23	23/24
Revenues	8,391,514	8,051,153	7,665,331
Expenditures	8,246,025	7,642,946	7,765,523
Excess (Deficiency)	145,489	408,207	-100,192
Funded ADA	*562.7	**562.7	***437
Projected ADA	505.00	437.00	409.00

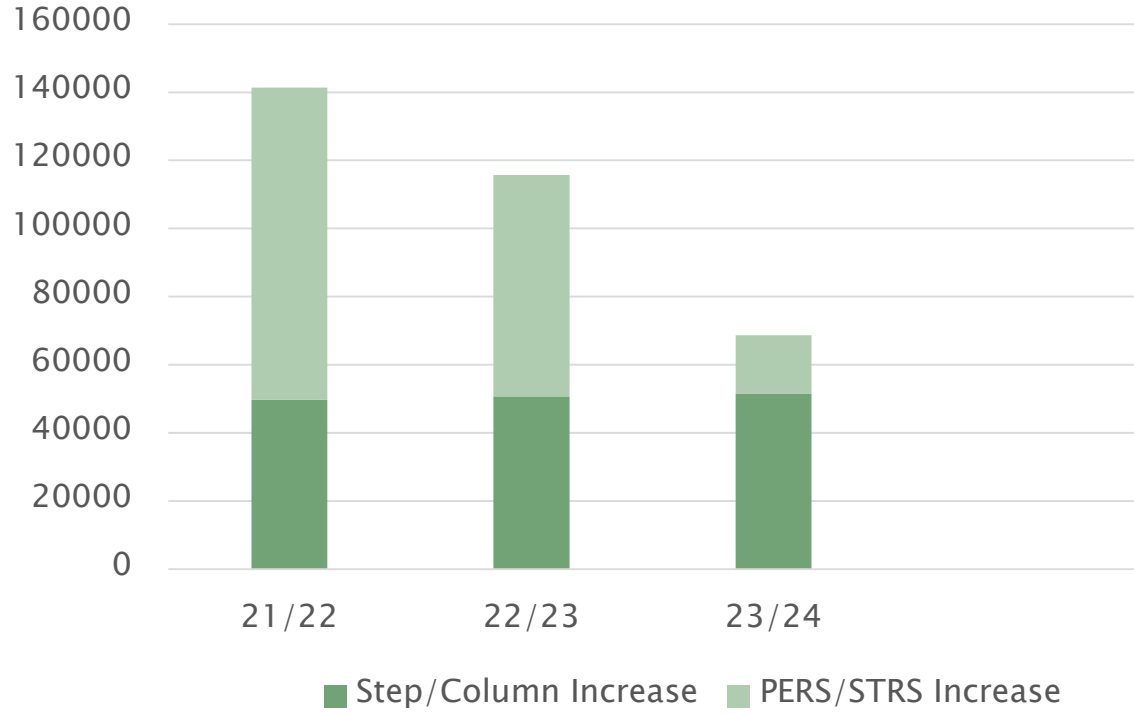
\*Hold Harmless (state allowing districts to use the higher of the previous year or current year in LCFF calculations) at 19/20 ADA

\*\* Higher of previous or current year

\*\*\* the "Cliff" - Higher of previous or current year  
Equates to \$1,068,823 decrease in LCFF funding

The significant decrease in LCFF funding expected in 23/24 is due to the 'hold harmless' factor which will no longer apply in the out years.

# Employee Costs



	20/21	21/22	22/23	23/24
STRS	16.15%	16.92%	19.10%	19.10%
PERS	20.70%	22.91%	26.10%	27.10%

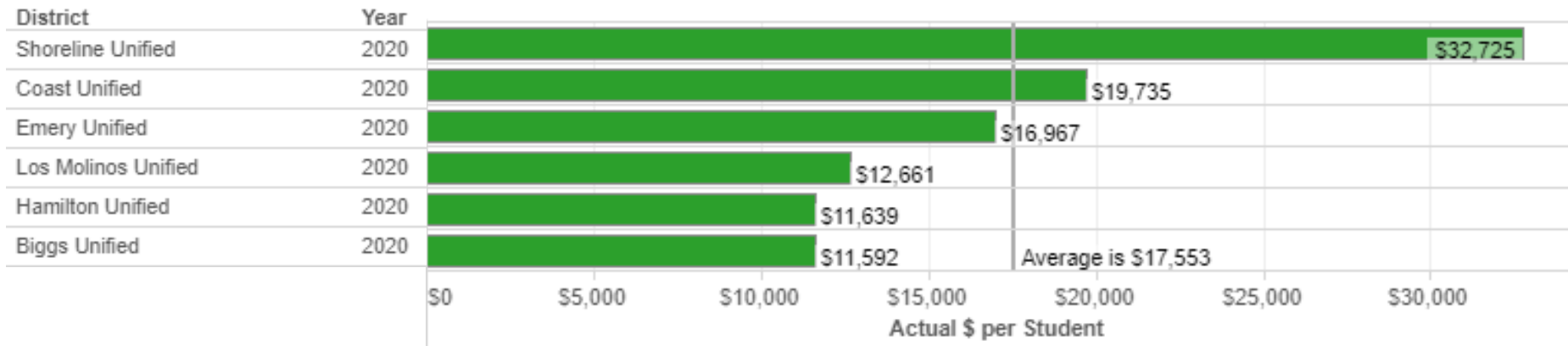
# Cash Flow

	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
<b>A. BEGINNING CASH</b>	9110	\$2,485,760	\$3,269,140	\$3,124,643	\$3,124,608	\$2,969,125	\$2,335,744	\$3,340,710	\$2,627,916	\$2,496,878	\$2,275,778	\$3,104,436	\$2,856,552	\$0
<b>B. REVENUES</b>														
PY Adjust	8019		0											
Property Tax	8020-8079	0	0	0	0	0	1,196,217	0	0	0	1,196,217	0	0	2,392,434
State Aid LCFF	8010-8019	433,358	433,358	433,358	433,358	0	0	173,343	196,456	196,456	196,456	196,456	0	2,692,599
Misc Funds	8080-8099													0
EPA	8012	0	0	303,580	0	0	303,580	0	0	303,580	0	0	303,580	1,214,320
Federal Revenues	8100-8299	0	0	75,949	62,967	13,053	0	301,329	0	0	74,401	136,495	18,748	682,942
Other State Revenues	8300-8599	0	65,137	109,183	0	0	113,134	103,524	314,861	0	107,305	146,479	0	959,627
Other Local Revenues	8600-8799	19,659	62,115	35,852	36,130	6,249	37,952	1,720	49,186	0	0	4,049	101	253,013
Other Local Revenues - Interest	8660	0	0	0	0	0	0	0	0	0	0	0	0	0
At-risk Financing Sources	8930-8979													
In Lieu	8096	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	9200-9299	696,350												
<b>TOTAL REVENUES</b>		<b>1,149,367</b>	<b>560,610</b>	<b>957,922</b>	<b>532,456</b>	<b>19,302</b>	<b>1,650,883</b>	<b>579,916</b>	<b>560,503</b>	<b>500,036</b>	<b>1,574,383</b>	<b>483,478</b>	<b>322,429</b>	<b>8,194,935</b>
<b>C. EXPENSES</b>														
Salaries	1000-2999	109,243	390,278	388,992	404,415	371,856	370,999	444,685	409,596	409,984	414,266	400,131	169,649	4,284,056
Employee Benefits	3000-3999	104,125	141,300	166,625	184,922	158,749	163,680	172,973	170,887	178,284	168,232	175,629	111,333	1,896,638
Supplies and Services	4000-5999	114,973	139,195	277,906	99,471	122,076	109,321	113,197	111,096	120,625	151,467	147,269	108,191	1,614,791
Capital Outlays	6000-6599	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499	0	31,720	70,707	0	0	0	178,302	0	12,242	11,756	8,334	9,949	323,010
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	127,529	127,529
All Other Financing Expenses	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	383,553						
<b>TOTAL EXPENSES</b>		<b>365,987</b>	<b>705,108</b>	<b>957,957</b>	<b>688,808</b>	<b>652,683</b>	<b>645,918</b>	<b>1,292,710</b>	<b>691,541</b>	<b>721,135</b>	<b>745,725</b>	<b>731,362</b>	<b>526,650</b>	<b>8,246,025</b>
<b>D. NET CHANGE (=B-C)</b>		<b>783,380</b>	<b>(144,498)</b>	<b>(35)</b>	<b>(156,353)</b>	<b>(633,381)</b>	<b>1,004,966</b>	<b>(712,794)</b>	<b>(131,038)</b>	<b>(221,099)</b>	<b>828,658</b>	<b>(247,884)</b>	<b>(204,221)</b>	<b>(51,090)</b>
<b>E. ENDING CASH (=A+D)</b>		<b>\$3,269,140</b>	<b>\$3,124,643</b>	<b>\$3,124,608</b>	<b>\$2,969,125</b>	<b>\$2,335,744</b>	<b>\$3,340,710</b>	<b>\$2,627,916</b>	<b>\$2,496,878</b>	<b>\$2,275,778</b>	<b>\$3,104,436</b>	<b>\$2,856,552</b>	<b>\$2,652,331</b>	

# Peer Group Comparisons

The peer group was selected based on the following assumptions:

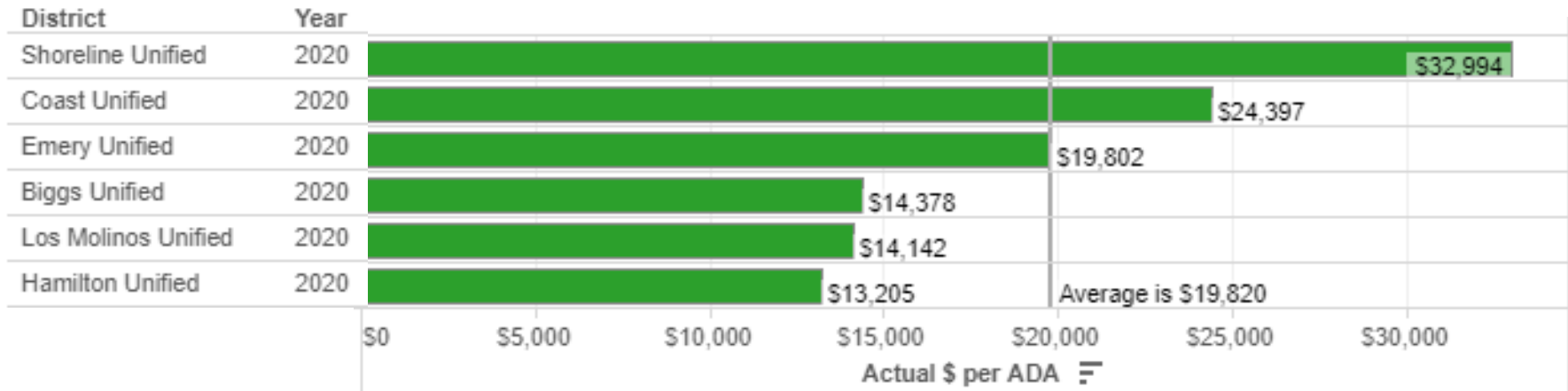
- Enrollment between 500 and 800 pupils
- Low Income percentage between 60% and 86%
- ELL percent of enrollment between 10% and 60%
- Unduplicated pupil percentage range between 55% and 85%
- Unified School Districts



Biggs actual dollars spent per student is \$11,592 which is the lowest of all 6 districts in the peer group.

Excluding Shoreline, the average per student spending is \$14,518.

# Line Item Revenue Comparison by ADA



Biggs actual revenues per student is \$14,378 which is the third lowest of all 6 districts in the peer group.

Excluding Shoreline, the average per student revenue is \$17,185.



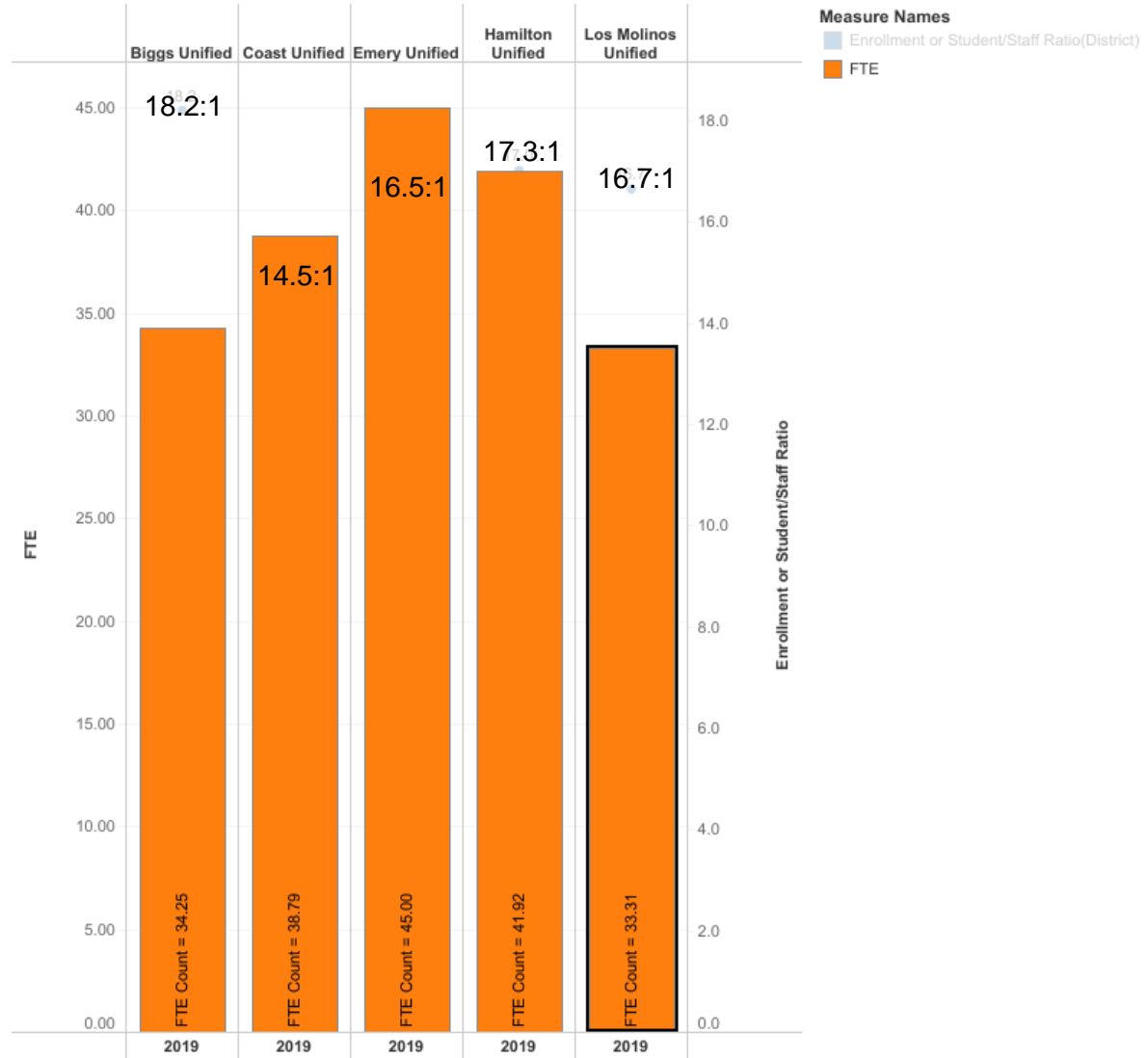
# Student to Teacher Ratio

## Staffing Ratios - District

District(s): Biggs Unified, Coast Unified, Emery Unified and 2 more

Position(s): Teacher

Source: California Department of Education Staff Demographic and Assignment Data



BUSD has the highest student to teacher ratio.

# 21 / 22 BUDGET SUMMARY

- The saving grace in the 21/22 budget is the federal 'ESSER' dollars and the In person Instruction and Expanded Learning Opportunities Grants. Without these funds in the out years, the MYP is dismal.
- It is recommended that the Board have a plan in place and to assume that there will be no additional funding.
- 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.
- All districts will be in a position to carryover general funds this year. This is primarily due the relief of federal and state one time funding that allows the districts to absorb salaries and benefits into the one time expenditures freeing up the general fund for carry over.
- Board discussions are necessary to plan for unassigned balances and one time funding.

Questions?