



BIGGS UNIFIED SCHOOL DISTRICT

2016/2017 ORIGINAL BUDGET
JUNE 29, 2016

16/17 ORIGINAL BUDGET

▶ General Fund Unrestricted Ending Balance MYP Projections

<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
897,028	435,841	81,022	22,756

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

16/17 ORIGINAL BUDGET

Projected Unrestricted GF Balance	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	
	897,028	435,841	81,022	22,756	1
▶ Deficit Spending	(558,653)	(461,187)	(354,819)	(58,267)*	
▶ Fund 17 Reserve	587,805	591,805	595,805	299,805	2
4% DEU	291,666	299,055	296,702	301,810	3
8% DEU	583,332	598,110	593,405	603,621	
▶ Amount +/- 4% Reserve	1,193,167	728,591	380,125	20,751 **	4
▶ Amount +/- 8% Reserve	901,501	429,536	83,423	(281,060)**	
▶ Fund 20 Reserve	489,065	491,665	494,265	496,865	

* Must be 0 for a balanced budget

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

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✓ COLA:

COLAs are estimated in the LCFF. 16/17 estimate is 0%, 17/18 is 1.11% and 18/19 is 2.42%

✓ ADA:

The LCFF ADA for 16/17 is 578.06. Of this amount 171.08 of BHS ADA is NSS. Unduplicated percentage is 70.76%. Prior Year 15/16 LCFF ADA was 567.94

✓ LCFF:

The State is projecting to fund 54.84% of LCFF GAP for 16/17. The GAP funding is \$221,466

Enrollment Projections 15/16– 18/19

▶ SCHOOL YEAR based on Month 11 of 14/15

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>
BES	396	396	386	386
RES	31	31	31	31
BHS	169	190	220	218*
CDS	7	7	7	7
ISS	2	2	2	2
Total	605	626	646	644

Grade K—assumes 35 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

* 16/17 Funding Tier

** If ADA holds we will move a tier 16/17

16/17 ORIGINAL BUDGET

▶ Unrestricted General Fund

- ▶ Revenue estimates down from PY (144,405)
- ▶ Expense estimates down from PY (40,358)
- ▶ Deficit Spending is estimated (461,187)
- ▶ ADA used in LCFF Calculation 578.06
- ▶ Possible expense savings in 4s and 5s will be updated in 15/16 Unaudited Actuals. This could result in a larger ending fund balance.
- ▶ NSS Funding extended through 17/18 for BHS.

16/17 ORIGINAL BUDGET

FUND BALANCES EA 6/30/16 & Projected 16/17 Original

		<u>6/30/16</u>	<u>16/17 OR</u>
Fund 01	General Fund	\$ 897,028	\$ 435,841
Fund 17	Special DEU	\$ 587,805*	\$ 591,805
Fund 20	Special PEB	<u>\$ 489,065*</u>	<u>\$ 491,665</u>
Total Per GASB 54 Requirement		\$1,973,898	\$1,519,311
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 0	\$ 0
Fund 14	D.M.	\$ 0	\$ 0
Fund 25	Capital Facilities	\$346,999	\$ 324,999
Fund 40	Capital Projects SR	\$ 0	\$ 0
Fund 73	Scholarship	\$223,036	\$ 222,336

* Locally restricted by Board

16/17 ORIGINAL BUDGET

- ▶ Per ADA Funding 13/14 – 18/19
- ▶ 13/14 LCFF \$8,777
- ▶ 14/15 LCFF \$9,216
- ▶ 15/16 LCFF \$9,773
- ▶ 16/17 LCFF \$9,996
- ▶ 17/18 LCFF \$10,272
- ▶ 18/19 LCFF \$10,400

The calculations were derived from the BASC Calculator version v17.1b located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.