



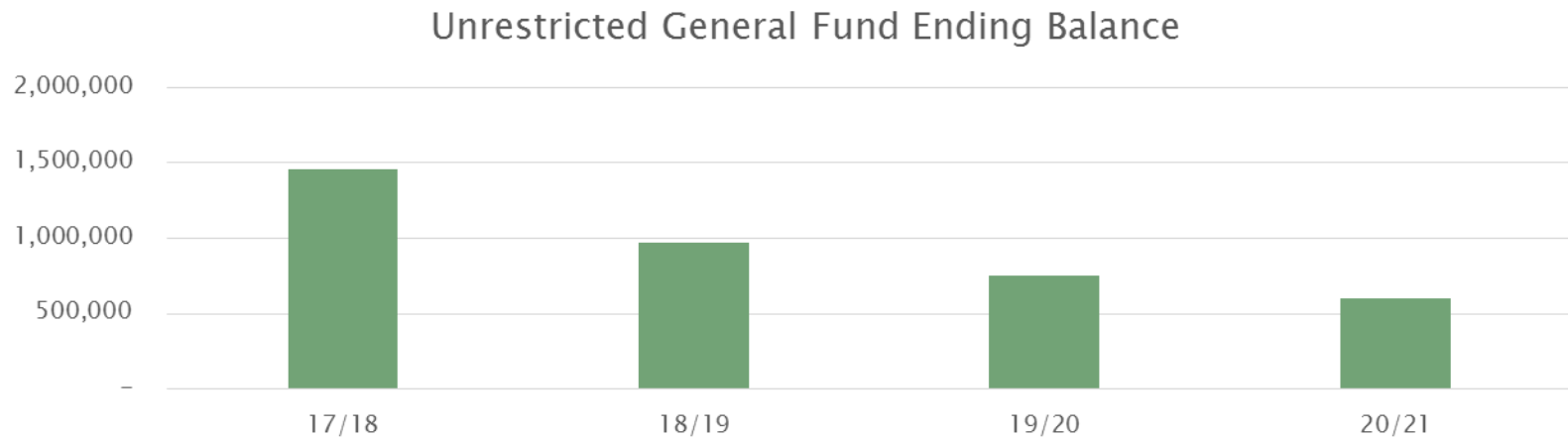
BIGGS UNIFIED SCHOOL DISTRICT

2018/2019 FIRST INTERIM BUDGET
DECEMBER 17, 2018

18/19 FIRST INTERIM BUDGET

▶ General Fund Unrestricted Ending Balance MYP Projections

<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
1,461,968	969,703	755,027	600,471



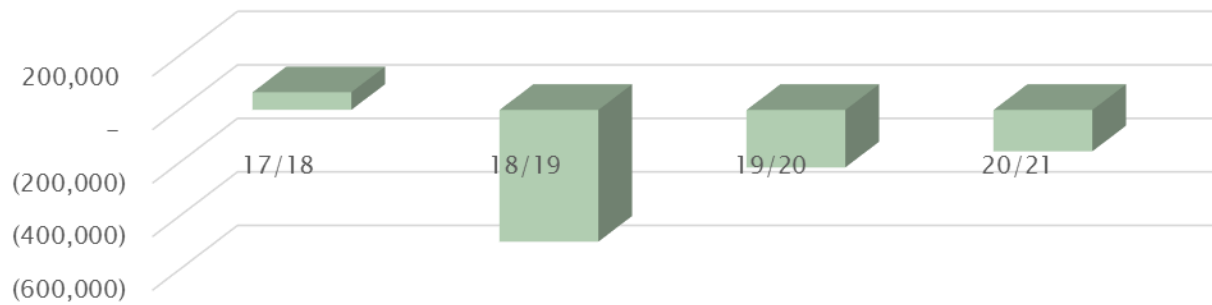
Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases.

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

18/19 FIRST INTERIM BUDGET

Projected Unrestricted GF Balance	17/18	18/19	19/20	20/21	
	1,461,968	969,703	755,027	600,471	1
▶ Deficit Spending	(0)	(492,265)	(214,676)	(154,556)*	
▶ Fund 17 Reserve	601,588	611,588	617,588	623,588	2
4% DEU	295,624	330,572	321,443	326,715	3
8% DEU	591,247	661,143	642,887	653,429	
▶ Amount +/- 4% Reserve	1,767,932	1,250,719	1,051,172	897,344 **	4
Amount +/- 8% Reserve	1,472,309	920,148	729,728	570,630**	
▶ Fund 20 Reserve	500,911	509,912	514,912	519,912	

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 FIRST INTERIM BUDGET

✓ COLA:

COLAs are estimated in the LCFF. 18/19 actual 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 64.76%. Prior Year 17/18 LCFF ADA was 599.87

✓ LCFF:

The State is projecting to fund 100% of LCFF GAP for 18/19. The GAP funding is \$230,954

Enrollment Projections 17/18– 20/21

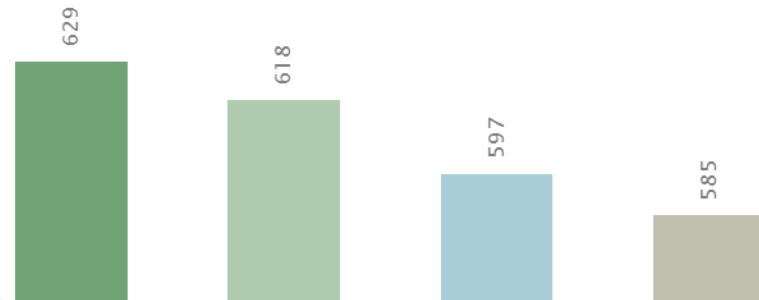
► **SCHOOL YEAR** based on Month 4 of 18/19

	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
BES	375	363	370	369
RES	39	35	26	22
BHS	213	218	199	192
CDS	0	0	0	0
ISS	2	2	2	2
Total	629	618	597	585

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

ENROLLMENT PROJECTIONS 17/18–20/21

■ 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 FIRST INTERIM BUDGET

▶ Unrestricted General Fund

- ▶ Revenue estimates up from OR 11,337
- ▶ Expense estimates up from OR 61,788
- ▶ Deficit Spending is estimated (492,265)
- ▶ ADA used in LCFF Calculation 585.92
- ▶ Possible expense savings in 4s and 5s will be updated in 18/19 Unaudited Actuals. This could result in a larger ending fund balance.

18/19 FIRST INTERIM BUDGET

FUND BALANCES UA 6/30/18 & Projected 18/19 1st Interim

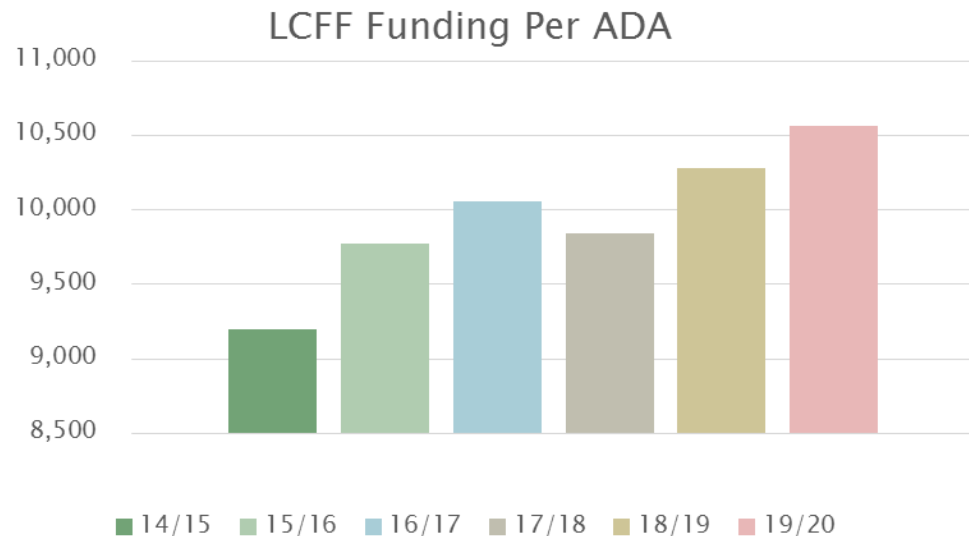
		<u>6/30/18</u>	<u>18/19 1st Int</u>
Fund 01	General Fund	\$1,461,968	\$ 969,703
Fund 17	Special DEU *	\$ 601,588	\$ 611,588
Fund 20	Special PEB *	<u>\$ 500,911</u>	<u>\$ 509,912</u>
Total Per GASB 54 Requirement		\$2,564,467	\$2,091,203
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 23,593	\$ 0
Fund 14	D.M.	\$ 0	\$ 0
Fund 25	Capital Facilities	\$361,241	\$ 350,241
Fund 40	Capital Projects SR	\$ 0	\$ 0
Fund 73	Scholarship	\$667,256	\$ 665,806

* Locally restricted by Board

18/19 FIRST INTERIM BUDGET

Per ADA Funding 14/15 – 19/20

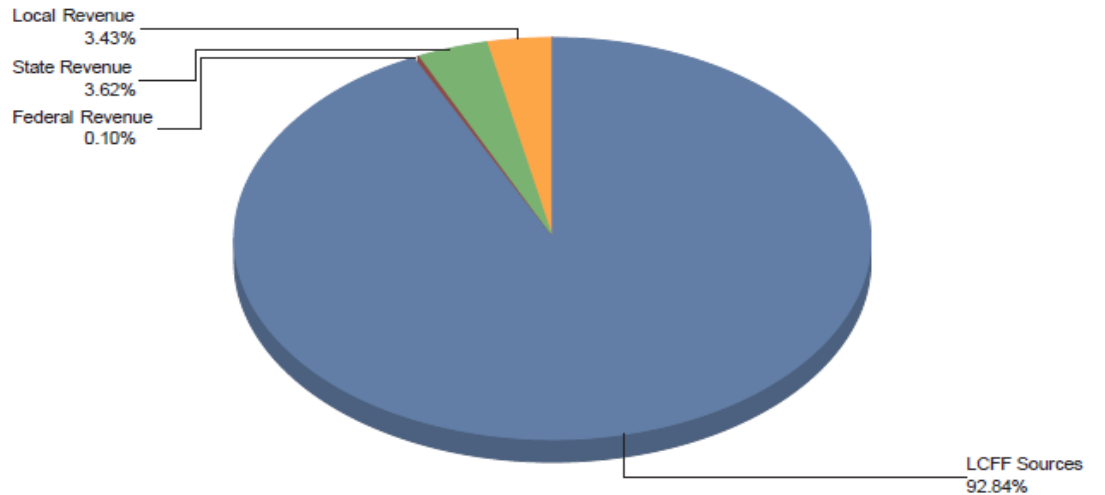
▶ 14/15 LCFF	\$ 9,195
▶ 15/16 LCFF	\$ 9,770
▶ 16/17 LCFF	\$10,059
▶ 17/18 LCFF	\$ 9,841
▶ 18/19 LCFF	\$10,284
▶ 19/20 LCFF	\$10,565



The calculations were derived from the FCMAT Calculator version v19.2b located on the FCMAT website. BCOE required the use of this calculator for 1st Interim Budget reporting per their evaluation criteria.

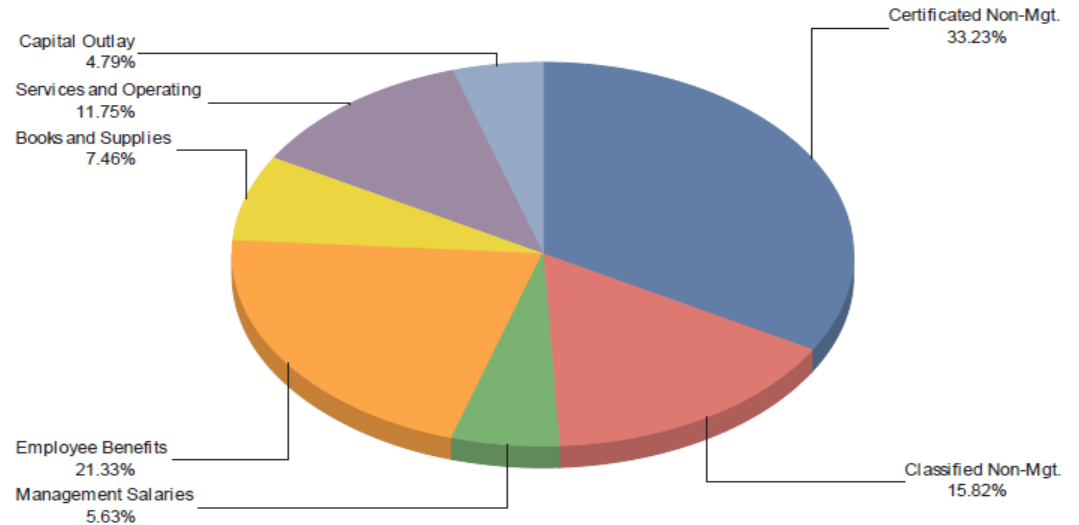
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	6,025,334.00	6,025,334
Federal Revenue	6,775.00	6,775
Other State Revenue	235,240.00	235,240
Other Local Revenue	222,779.00	222,779
Total Revenue	\$6,490,128.00	\$6,490,128
Transfer In & Others	\$524,657.00-	\$524,657-
Total Resources	\$5,965,471.00	\$5,965,471



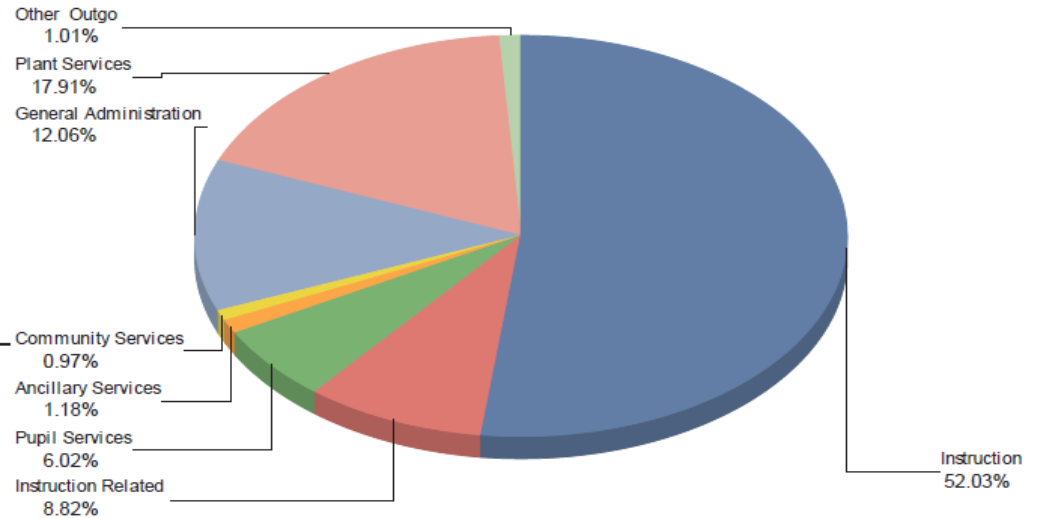
Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	2,151,260.00	2,151,260
Class. Non-Mgt. Salaries	1,023,946.00	1,023,946
Management Salaries	364,808.00	364,808
Employee Benefits	1,380,622.00	1,380,622
Books and Supplies	482,948.00	482,948
Services and Operating	760,536.00	760,536
Capital Outlay	310,056.00	310,056
Other Outgo	81,682.00	81,682
Total Expenditure	\$6,392,494.00	\$6,392,494
Transfer out and Other:	\$65,242.00	\$65,242
Total Uses	\$6,457,736.00	\$6,457,736



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

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	3,359,858.00	3,359,858
Instruction Related Services	569,717.00	569,717
Pupil Services	389,053.00	389,053
Ancillary Services	76,014.00	76,014
Community Services	62,477.00	62,477
Enterprise	0.00	0
General Administration*	779,067.00	779,067
Plant Services	1,156,308.00	1,156,308
Other Outgo	65,242.00	65,242
Total	\$6,457,736.00	\$6,457,736



*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	247,634.00	247,634
Other General Administration	443,433.00	443,433
Centralized Data Processing	88,000.00	88,000