



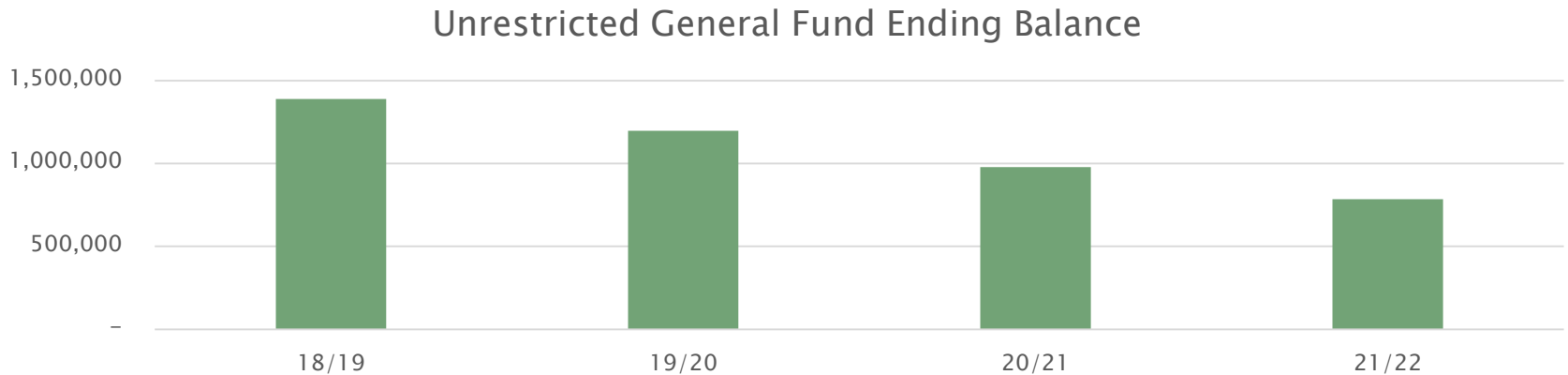
# BIGGS UNIFIED SCHOOL DISTRICT

2019/2020 ORIGINAL BUDGET  
JUNE 27, 2019

# 19/20 ORIGINAL BUDGET

## ▶ General Fund Unrestricted Ending Balance MYP Projections

<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
1,389,654	1,196,453	978,825	784,812



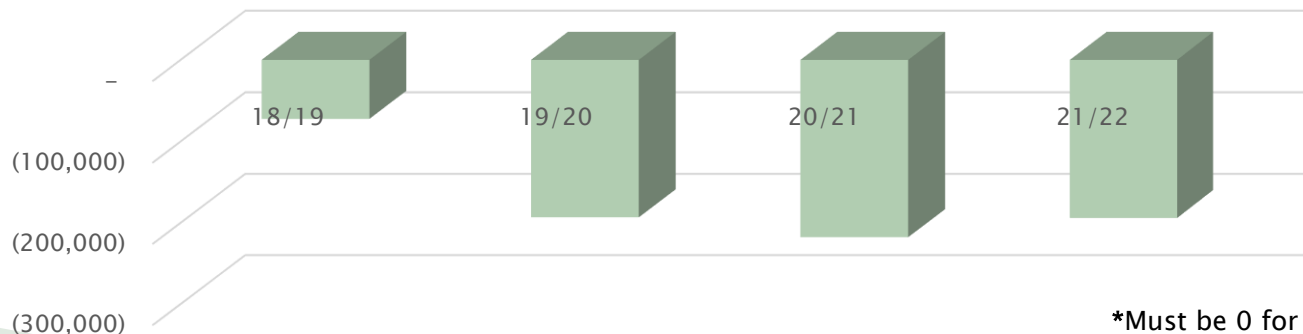
Note: The deficits in the MYP are largely related to the increase for Step/Column and STRS and PERS rate increases.

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

# 19/20 ORIGINAL BUDGET

Projected Unrestricted GF Balance	18/19	19/20	20/21	21/22	
	1,389,654	1,196,453	978,825	784,812	1
▶ Deficit Spending	( 72,314)	(193,201)	(217,628)	(194,013)*	
▶ Fund 17 Reserve	611,588	621,588	631,588	641,588	2
4% DEU	328,293	337,492	343,687	349,672	3
8% DEU	656,586	674,985	687,374	699,344	
▶ Amount +/- 4% Reserve	1,672,859	1,480,549	1,266,726	1,076,728 **	4
Amount +/- 8% Reserve	1,344,566	1,143,056	923,039	727,056**	
▶ Fund 20 Reserve	509,912	518,912	524,912	530,912	

Projected Deficit Spending 18/19 – 21/22



\*Must be 0 for a balanced budget

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

# 19/20 ORIGINAL BUDGET

## ✓ COLA:

COLAs are estimated in the LCFF. 19/20 estimate is 3.26%, 20/21 is 3.00% and 21/22 is 2.80%

## ✓ ADA:

The LCFF ADA for 19/20 is 580.86. Of this amount 206.88 is BHS NSS. Unduplicated percentage is 65.53%. Prior Year 18/19 LCFF ADA was 589.75

## ✓ LCFF:

The State is funding 100% of LCFF for 19/20. The funding increase from COLA is \$122,607

# Enrollment Projections 18/19– 21/22

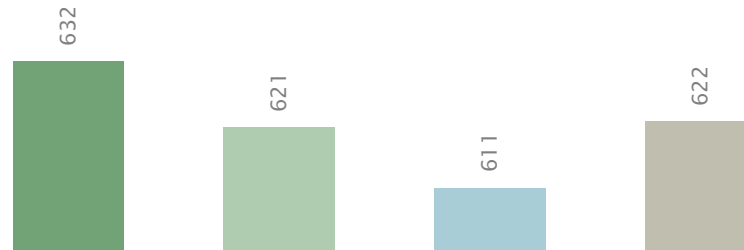
▶ **SCHOOL YEAR** based on Month 11 of 18/19

	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>
BES	387	389	390	410
RES	32	30	25	18
BHS	211	200	194	192
CDS	0	0	0	0
ISS	2	2	2	2
<b>Total</b>	<b>632</b>	<b>621</b>	<b>611</b>	<b>622</b>

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

## ENROLLMENT PROJECTIONS 18/19–21/22

■ 18/19 ■ 19/20 ■ 20/21 ■ 21/22



# NSS Funding Tier for BHS

## ▶ Necessary Small High School Funding

▶ Certificated Employees	ADA	\$\$\$
▶ Less Than 1-19		266,090
▶ 3	1-19	591,360
▶ 4	20-38	724,405
▶ 5	39-57	857,450
▶ 6	58-71	990,495
▶ 7	72-86	1,123,540
▶ 8	87-100	1,256,585
▶ 9	101-114	1,389,630
▶ 10	115-129	1,522,675
▶ 11	130-143	1,655,720
▶ 12	144-171	1,788,765
▶ 13	172-210	1,921,810*
▶ 14	211-248	2,054,855
▶ 15	249-286	2,187,900

\* 19/20 Funding Tier

# 19/20 ORIGINAL BUDGET

## ▶ Unrestricted General Fund

- ▶ Revenue estimates up from PY 107,405
- ▶ Expense estimates up from PY 228,292
- ▶ Deficit Spending is estimated (193,201)
- ▶ ADA used in LCFF Calculation 580.86
- ▶ Possible expense savings in 4s and 5s will be updated in 18/19 Unaudited Actuals. This could result in a larger ending fund balance.

# 19/20 ORIGINAL BUDGET

## FUND BALANCES EA 6/30/19 & Projected 19/20 Original

		<u>6/30/19</u>	<u>19/20 OR</u>
Fund 01	General Fund	\$1,389,654	\$1,196,453
Fund 17	Special DEU	\$ 611,588*	\$ 621,588*
Fund 20	Special PEB	<u>\$ 509,912*</u>	<u>\$ 518,912*</u>
Total Per GASB 54 Requirement		\$2,511,154	\$2,336,953
RESTRICTED/COMMITTED FUNDS			
Fund 13	Cafeteria	\$ 0	\$ 0
Fund 25	Capital Facilities	\$ 348,808	\$ 335,808
Fund 35	Capital Projects SR	\$ 68,749	\$ 68,749
Fund 40	Capital Outlay	\$2,400,780	\$ 0
Fund 73	Scholarship	\$ 665,806	\$ 664,356

\* Locally restricted by Board

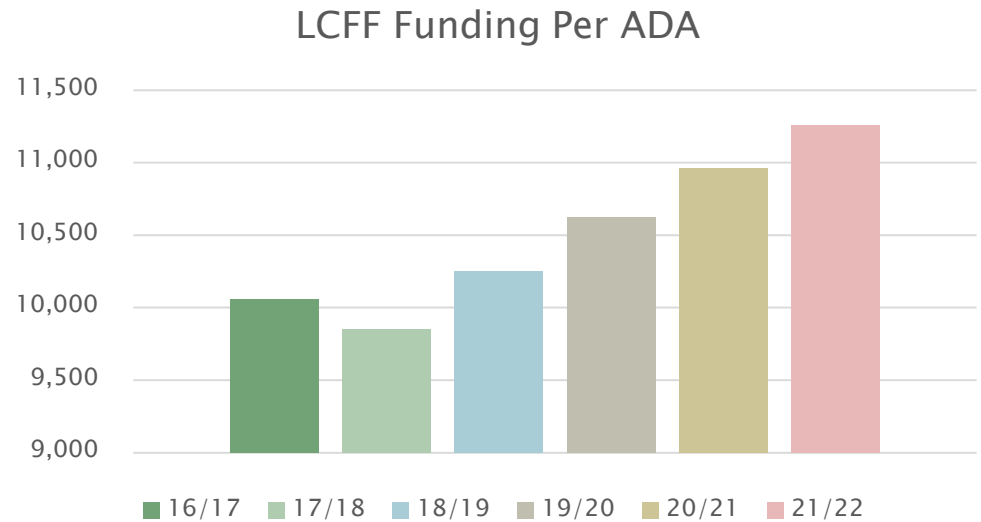




# 19/20 ORIGINAL BUDGET

## Per ADA Funding 14/15 – 19/20

▶ 16/17 LCFF	\$ 10,059
▶ 17/18 LCFF	\$ 9,850
▶ 18/19 LCFF	\$10,252
▶ 19/20 LCFF	\$ 10,620
▶ 20/21 LCFF	\$ 10,961
▶ 21/22 LCFF	\$ 11,259

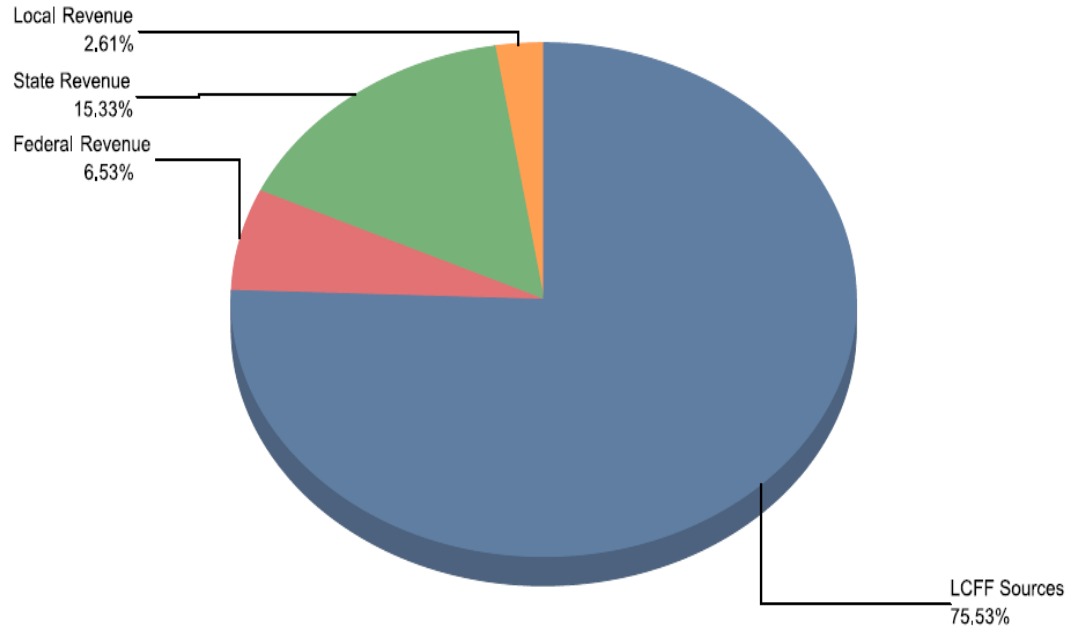


The calculations were derived from the FCMAT Calculator version v19.2c located on the FCMAT website. BCOE required the use of this calculator for Original Budget reporting per their evaluation criteria.

## Total Revenue Summary

(as % of Total Revenue)

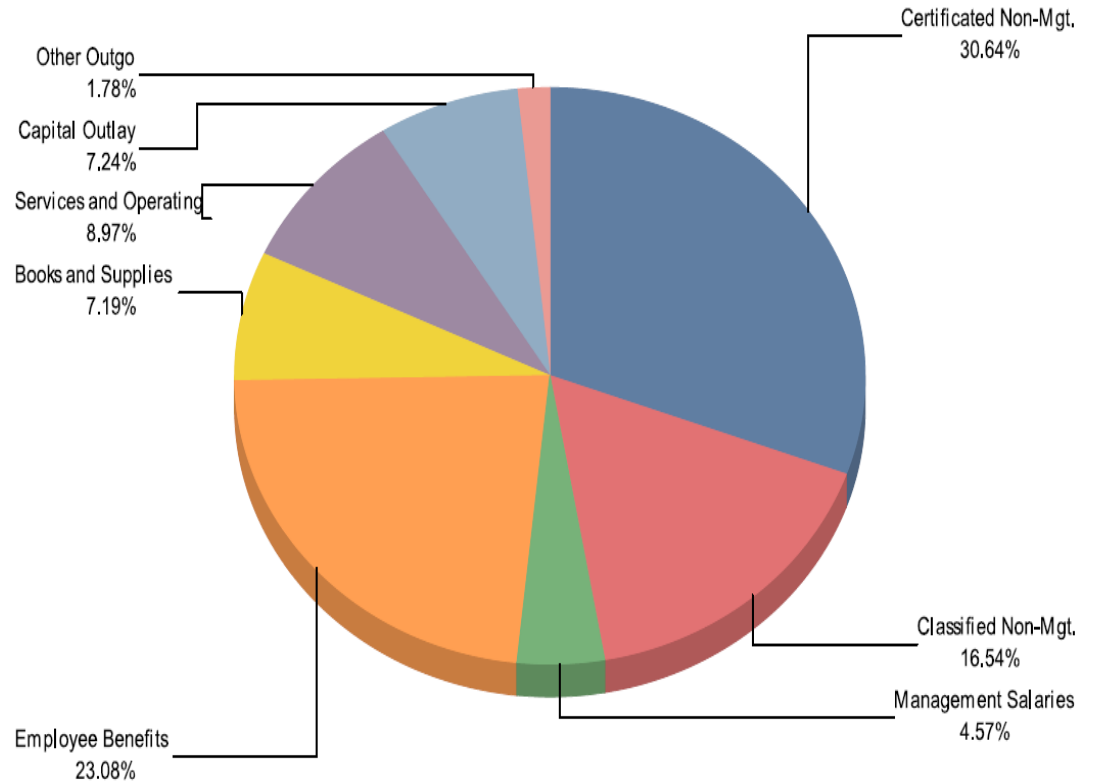
Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	10,669.18	6,198,791
Federal Revenue	922.77	536,127
Other State Revenue	2,164.70	1,257,692
Other Local Revenue	368.25	213,953
<b>Total Revenue</b>	<b>\$14,124.89</b>	<b>\$8,206,563</b>
<b>Transfer In &amp; Others</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Resources</b>	<b>\$14,124.89</b>	<b>\$8,206,563</b>



## Total Expenditure Summary

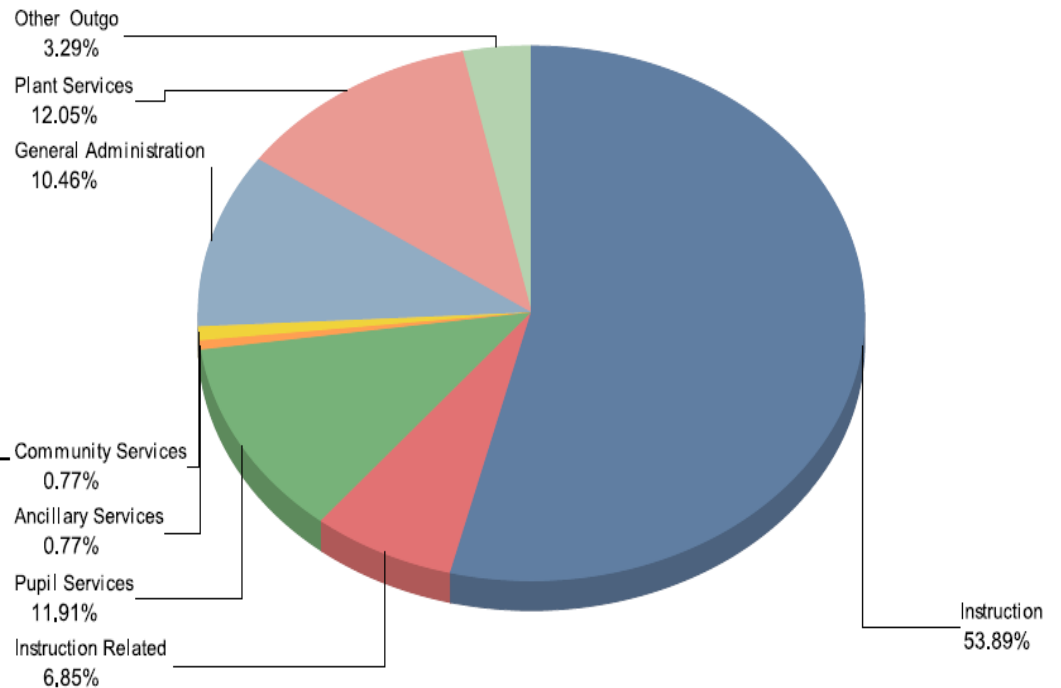
(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	4,388.96	2,549,984
Class. Non-Mgt. Salaries	2,370.03	1,376,986
Management Salaries	654.98	380,543
Employee Benefits	3,305.76	1,920,648
Books and Supplies	1,029.49	598,134
Services and Operating	1,284.58	746,342
Capital Outlay	1,037.18	602,604
Other Outgo	254.90	148,098
<b>Total Expenditure</b>	<b>\$14,325.88</b>	<b>\$8,323,339</b>
<b>Transfer out and Other:</b>	<b>\$196.17</b>	<b>\$113,973</b>
<b>Total Uses</b>	<b>\$14,522.05</b>	<b>\$8,437,312</b>



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

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	7,826.06	4,546,940
Instruction Related Services	994.60	577,864
Pupil Services	1,729.49	1,004,833
Ancillary Services	112.12	65,143
Community Services	111.39	64,715
Enterprise	0.00	0
General Administration*	1,519.61	882,893
Plant Services	1,750.31	1,016,933
Other Outgo	478.47	277,991
<b>Total</b>	<b>\$14,522.05</b>	<b>\$8,437,312</b>



**\* General Administration Expenditure Breakdown:**

Board and Supt. Administration	430.50	250,119
Other General Administration	937.65	544,774
Centralized Data Processing	151.46	88,000