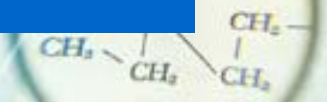




2017/18 Adopted Budget

Bonsall Unified School District





Assumptions – Other Factors

	17/18	18/19	19/20
Remaining Gap	3.5%	1.6%	1.2%
Gap Funding	43.97%	71.53%	73.51%
Actual Funding	2.84%	4.15%	3.30%
COLA	1.56%	2.15%	2.35%
STRS	14.43%	16.28%	18.13%
PERS	15.53%	18.10%	20.80%
Health & Welfare	7.70%	9.50%	10.00%
Utilities	2.00%	2.00%	2.00%

- STRS & PERS is adding tremendous cost with no revenue

Assumptions - Enrollment

Grade Span	Bonsall ES						
	14/15	15/16	Change	16/17	Change	17/18	Change
TK	21	26	5	24	-2	24	0
K	139	150	11	149	-1	149	0
1	171	145	-26	158	13	157	-1
2	165	160	-5	147	-13	151	4
3	179	171	-8	165	-6	154	-11
4	156	179	23	170	-9	169	-1
5	154	147	-7	177	30	168	-9
Totals	985	978	-7	990	12	972	-18

Grade Span	Bonsall West ES						
	14/15	15/16	Change	16/17	Change	17/18	Change
TK	15	12	-3	13	1	13	0
K	74	73	-1	73	0	73	0
1	86	86	0	86	0	79	-7
2	82	87	5	89	2	86	-3
3	92	82	-10	83	1	89	6
4	73	79	6	79	0	78	-1
5	82	73	-9	69	-4	73	4
6	55	64	9	64	0	62	-2
Totals	559	556	-3	556	0	553	-3

Assumptions - Enrollment

Grade Span	Sullivan MS						
	14/15	15/16	Change	16/17	Change	17/18	Change
6	168	177	9	163	-14	185	22
7	219	211	-8	212	1	208	-4
8	192	214	22	206	-8	212	6
Totals	579	602	23	581	-21	605	24

Grade Span	Bonsall HS						
	14/15	15/16	Change	16/17	Change	17/18	Change
9	63	73	10	91	18	113	22
10		64	64	80	16	88	8
11			0	58	58	78	20
12			0	0	0	58	58
Totals	63	137	74	229	92	337	108

- Typically 75% of our total 5th grade population articulates to SMS
- Typically 40% of our 8th grade population articulates to BHS... **THIS YEAR 45%**

Assumptions - Enrollment

Grade Span	Vivian Banks CS						
	14/15	15/16	Change	16/17	Change	17/18	Change
K	21	17	-4	14	-3	14	0
1	16	23	7	22	-1	22	0
2	20	17	-3	20	3	20	0
3	14	19	5	18	-1	18	0
4	14	17	3	19	2	19	0
5	15	16	1	15	-1	15	0
Totals	100	109	9	108	-1	108	0

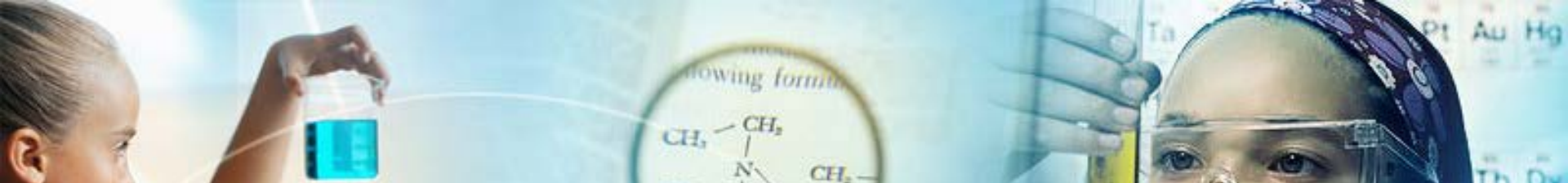
Grade Span	Bonsall Unified SD									
	14/15	15/16	Change		16/17	Change		17/18	Change	
TK-3	1095	1068	-27	-2%	1061	-7	-1%	1049	-12	-1%
4-6	717	752	35	5%	756	4	1%	769	13	2%
7-8	411	425	14	3%	418	-7	-2%	420	2	0%
9-11	63	137	74	117%	229	92	67%	337	108	79%
Totals	2286	2382	96	4%	2464	82	3%	2575	111	5%

- 2017/18
 - TK – 8 growth of 3
 - 9 – 12 growth of 108

Assumptions - Enrollment

	16/17	17/18	18/19	19/20
Grades TK-3	1,061	1,049	1,049	1,119
Grades 4-6	756	769	769	806
Grades 7-8	418	420	420	440
Grades 9-12	229	337	337	352
Total	2,464	2,575	2,575	2,717
Increase	82	111	0	142

- 2019/20 Enrollment includes 218 homes:
 - Pala Mesa Highlands – 124 homes
 - Rio Estrella – 94 homes
- Student generation factor 0.65
 - 75% elementary – 107 @ BES
 - 25% secondary – 35 @ SMS & BHS



Base Grant \$7,221	→	●
Grade Span Adj \$315	→	●
Supplemental Grant \$531	→	●
Transportation Add-On \$142	→	●
Funded LCFF \$8,208 = 96%	→	→
Unfunded \$300 = 4%	→	●
\$/ADA at Target \$8,508	→	→



Local Control Funding Formula

	2017/18	2018/19	2019/20
LCFF Target	\$ 20,195,948	\$ 20,640,002	\$ 22,309,311
Funded LCFF	\$ 19,483,890	\$ 20,310,860	\$ 22,061,719
Remaining Gap	\$ 712,058	\$ 329,142	\$ 247,592
Increase in Funding	\$ 1,424,483	\$ 826,970	\$ 1,750,859
% Funded	96%	98%	99%

Grade Span	2017/18			2018/19			2019/20		
	Change	\$/ADA	Total	Change	\$/ADA	Total	Change	\$/ADA	Total
TK-3	-7.48	\$ 8,201	\$ (61,308)	0.00	\$ 8,552	\$ -	67.02	\$ 8,795	\$ 589,411
4-6	19.75	\$ 7,540	\$ 148,892	0.00	\$ 7,862	\$ -	35.73	\$ 8,085	\$ 288,903
7-8	-1.78	\$ 7,764	\$ (13,854)	0.00	\$ 8,097	\$ -	18.20	\$ 8,326	\$ 151,544
9-12	109.48	\$ 9,231	\$ 1,010,661	0.00	\$ 9,625	\$ -	15.44	\$ 9,899	\$ 152,819
Totals	119.97		\$ 1,084,391	0.00		\$ -	136.39		\$ 1,182,677

Excludes Vivian Banks CS because LCFF amounts are slightly different

2017/18 General Funds

Revenue	Resource
\$ 19,674,563	LCFF
\$ 1,929,138	Special Education
\$ 463,215	Lottery
\$ 455,019	Transportation
\$ 408,824	STRS On-Behalf Contribution
\$ 196,073	Title I
\$ 170,382	After Sch. Lrng. & Safe Nghbrhd
\$ 47,000	E-Rate
\$ 42,721	Title II, Teacher Quality
\$ 36,445	Title III Limited English
\$ 31,509	Indian Education
\$ 29,078	Medi-Cal Billing Option
\$ 24,430	Johnson O'Malley Grant
<u>\$ 23,508,397</u>	<u>Total</u>

2017/18 General Funds



Salaries & Benefits
\$19.9m...83%

Supplies
\$0.7m...3%

Transfers
\$1.0m...4%

Services
\$2.4m...10%

Cost Increases - All Funds

	17/18 Over (Under) 16/17	18/19 Over (Under) 17/18	19/20 Over (Under) 18/19	3 Year Total
Step & Column				
Certificated	\$ 207,685	\$ 271,051	\$ 281,412	\$ 760,149
Classified	54,889	158,218	168,291	\$ 381,397
Benefits				
STRS	\$ 262,069	\$ 300,729	\$ 367,891	\$ 930,689
PERS	39,351	108,661	120,721	\$ 268,733
H&W	183,342	169,423	225,124	\$ 577,889
New Positions				
Certificated	\$ 229,369	\$ -	\$ 249,151	\$ 478,520
Classified	-	-	-	\$ -
Rest Maintenance	90,000	\$ 250,000	\$ -	\$ 340,000
Total Increase	\$ 1,066,705	\$ 1,258,082	\$ 1,412,589	\$ 3,737,377

- 17/18 New Positions
 - 2 FTE SDC
 - 2 FTE high school
- 19/20 New Positions
 - 3.57 FTE elementary school
 - .88 FTE middle school



General Funds Multi-Year Projections

without budget Reductions

Description	2017/18	2018/19	2019/20
Beginning Balance	\$ 1,734,379	\$ 1,269,684	\$ 614,351
Revenue	23,508,397	24,359,653	26,154,710
Expenditures	23,856,092	24,897,986	26,366,360
Deficit/Surplus	\$ (347,695)	\$ (538,333)	\$ (211,650)
Transfer Out	(117,000)	(117,000)	(117,000)
End Balance	\$ 1,269,684	\$ 614,351	\$ 285,701
RCF	50,000	50,000	50,000
Restricted	275,203	118,400	118,400
Unrestrict End Bal	\$ 944,481	\$ 445,951	\$ 117,301
Reserve %	3.9%	1.8%	0.4%

- 17/18 New Positions
 - 2 FTE SDC
 - 2 FTE high school
- 19/20 New Positions
 - 3.57 FTE elementary school
 - .88 FTE middle school

2017/18 Budget – All Funds



Operational Funds	Salaries & Benefits				
	Certificated	Classified	Benefits	Total	%
General Fd	\$ 10,920,519	\$ 3,425,500	\$ 5,570,587	\$ 19,916,606	83%
Charter Fd	591,324	116,644	270,359	978,327	96%
Food Services	-	328,164	141,189	469,353	64%
Enterprise Fd	-	175,565	107,302	282,867	83%
Sub-Total	\$ 11,511,843	\$ 4,045,873	\$ 6,089,437	\$ 21,647,153	83%
Capital Funds					
Cap Facilities Fd	\$ -	\$ -	\$ -	\$ -	0%
Capital Projects	-	-	-	-	0%
Self-Insurance Fd	-	-	100,000	100,000	100%
Grand-Total	\$ 11,511,843	\$ 4,045,873	\$ 6,189,437	\$ 21,747,153	81%

Operational Funds	Supplies	Services	Capital	Sp Ed Tuition Transfers	Total Expenses
General Fd	\$ 702,149	\$ 2,372,182	\$ 13,100	\$ 969,055	\$ 23,973,092
Charter Fd	10,273	33,794	-	-	1,022,394
Food Services	254,000	8,150	-	-	731,503
Enterprise Fd	11,012	44,923	-	-	338,802
Sub-Total	\$ 977,434	\$ 2,459,049	\$ 13,100	\$ 969,055	\$ 26,065,791
Capital Funds				Debt Service	
Cap Facilities Fd	\$ -	\$ 45,750	\$ -	\$ 527,469	\$ 573,219
Capital Projects	-	-	-	-	-
Self-Insurance Fd	-	-	-	-	100,000
Grand-Total	\$ 977,434	\$ 2,504,799	\$ 13,100	\$ 1,496,524	\$ 26,739,010



2017/18 Budget – All Funds

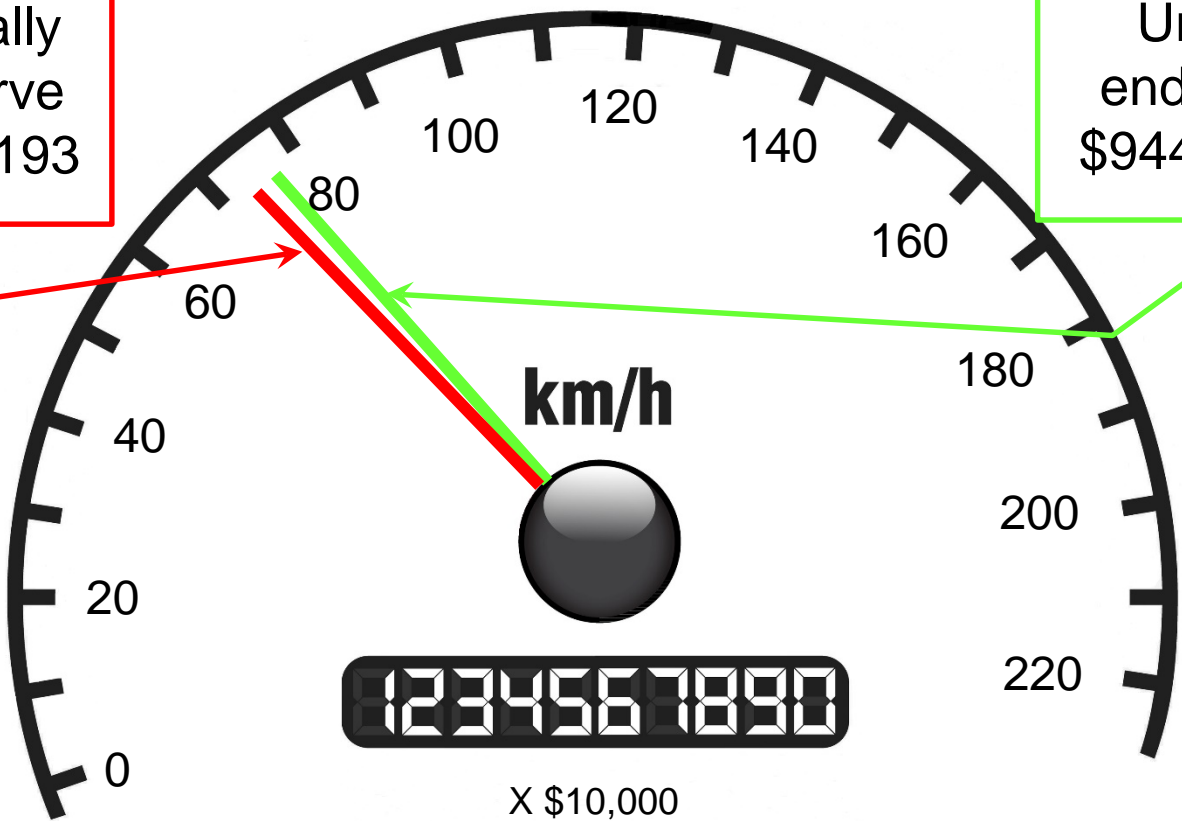
Fund	Beginning Balance	Revenue	Expenditures	Interfund Transfer	Ending Balance
General Fund	\$ 1,734,379	\$ 23,508,397	\$ 23,856,092	\$ (117,000)	\$ 1,269,684
VB Charter	0	1,021,327	1,022,394	17,000	15,933
Child Nutrition	183,461	645,675	731,503		97,633
Developer Fees	80,831	492,400	573,219		12
Capital Outlay	1,561,043		-	50,000	1,611,043
Enterprise	6,431	363,780	338,802		31,409
Self-Insurance	60,972	4,400	100,000	50,000	15,372
Total All Funds	\$ 3,627,117	\$ 26,035,979	\$ 26,622,010	\$ -	\$ 3,041,086

Statement of Excess Reserves (update)



Minimum legally required reserve of 3% = \$719,193

Unrestricted ending balance \$944,481 = 3.9%



Bonsall USD



Statement of Excess Reserves

Assigned and Unassigned/Unappropriated Fund Balances 2017/18 Budget

Total General Fund Expenditures & Transfers Out	\$23,973,092
District Standard Reserve Level	3%

Less Minimum Reserve for Economic Uncertainties	\$ 719,193
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Assigned & Unassigned/Unappropriated Fund Balances

General Fund - 01	\$ 944,481
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Ending Balance as a % General Fund	3.9%
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Ending Balance in Excess of Minimum Reserve Level	\$ 225,288
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Statement of Excess Reserves

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Budget	Description of Need
01	General Fund	\$ 225,288	Reserve Special Education
		\$ 225,288	Total of Substantiated Needs