

HELENDALE SCHOOL DISTRICT 2016-17 BUDGET

Object	2014-15 Unaudited Actuals	2015-16 Second Interim	2015-16 Estimated Actuals		2016-17 Budget		2017-18 1st Subsequent Year		2018-19 2nd Subsequent Year	
Enrollment K-8	615	638	633	-0.78%	646	2.05%	651	0.77%	627	-3.69%
Revenue Limit ADA (PY if declining)	591.31	602.59	605.15	0.42%	611.2	1.00%	615.82	0.76%	615.82	0.00%
Charter ADA	CY	CY	CY		CY		CY		PY	
REVENUES										
Revenue Limit	8011-8099	4,001,763	4,575,846	4,600,809	0.55%	4,911,691	6.76%	5,157,482	5,244,052	1.68%
Federal	8100-8299	193,182	242,817	242,964	0.06%	244,246	0.53%	244,246	244,246	0.00%
Other State	8300-8599	256,158	485,490	487,532	0.42%	275,252	-43.54%	128,965	128,965	0.00%
Other Local	8600/8799	520,179	558,185	599,987	7.49%	715,497	19.25%	706,688	706,688	0.00%
Total Revenues		4,971,281	5,862,338	5,931,292	1.18%	6,146,687	3.63%	6,237,381	6,323,951	1.39%
EXPENDITURES										
Certificated Salaries	1000	2,269,890	2,496,737	2,516,210	0.78%	2,613,893	3.88%	2,692,310	2,773,079	3.00%
Classified Salaries	2000	701,904	750,406	758,279	1.05%	771,531	1.75%	802,392	834,488	4.00%
Employee Benefits	3000	1,107,317	1,093,836	1,072,496	-1.95%	1,129,161	5.28%	1,179,525	1,232,014	4.45%
Total Salaries and Benefits		4,079,111	4,340,979	4,346,985	0.14%	4,514,586	3.86%	4,674,227	4,839,581	3.54%
Books/Supplies	4000	248,783	320,661	331,171	3.28%	364,420	10.04%	245,926	251,877	2.42%
Services/Others	5000	558,133	728,722	720,011	-1.20%	714,252	-0.80%	678,812	695,239	2.42%
Capital Outlay	6000	67,763	227,714	206,006	-9.53%	270,124	31.12%	86,253	88,340	2.42%
Total Expenditures		4,953,790	5,618,076	5,604,173	-0.25%	5,863,382	4.63%	5,685,218	5,875,037	3.34%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		17,491	244,262	327,119		283,304		552,163	448,913	
OTHER SOURCES(USES)										
Transfers Out/Other Uses (Charter Schools)		225,900	363,760	363,760		443,353		460,853	458,853	
Transfers In										
NET INCREASE(DECREASE) IN FUND BALANCE		(208,409)	(119,498)	(36,641)		(160,048)		91,311	(9,939)	
Transfer to Assigned Fund Balance										
BEGINNING FUND BALANCE		1,470,216	1,287,595	1,287,595		1,250,954		1,090,906	1,182,217	
Unaudited Actuals Adjustment		25,788								
ENDING FUND BALANCE		1,287,595	1,168,097	1,250,954		1,090,906	19.3%	1,182,217	1,172,277	4.5%
COMPONENTS OF ENDING FUND BALANCE (amts that make up ending balance)										
Reserved-Revolving Cash Fund		10,000	10,000	10,000		10,000		10,000	10,000	
Other Designations		112,518	44,620	44,620		253,124		253,124	273,124	
Prepaid Expenditures		17,474								
Designated-Economic Uncertainties STATE Requirement		172,924	230,221	229,665		243,134		245,843	253,356	
Designated for Various Categorical Programs		321	321	321		321		321	321	
Unappropriated		974,358	882,935	966,348		584,327		672,929	635,477	
TOTAL FUND BALANCE		1,287,595	1,168,097	1,250,954		1,090,906		1,182,217	1,172,277	
UNRESTRICTED ENDING FUND BALANCE		1,287,274	1,167,776	1,250,633		1,090,585		1,181,896	1,171,956	
RESTRICTED ENDING FUND BALANCE		321	321	321		321		321	321	
District's Available Reserve Percentage (Form 01 CS)				20.96%	17.29%		19.23%		18.50%	

Assumptions:

COLA in 2016-17 0.00%, 2017-18 1.11%, and 2018-19 2.42%. Revenues included in LCFF. Expenditures included in budget
 GAP funding at 54.84% in 2016-17, 73.96% in 2017-18, and 41.22% in 2018-19
 Unrestricted Lottery funds at \$140.00 per ADA. Restricted Lottery funds at \$41.00 per ADA
 \$143,420.55 Mandate Costs or One-Time Allocations for 2016-17 budgeted in revenue and expenditure, \$247 per ADA based on 2015-16 ADA. \$0.00 budgeted for 2017-18 and 2018-19
 Mandate Block Grant budgeted at \$28.42 per ADA
 Interagency services decreased to \$0.00 in budget and multi-years
 FCMAT calculator used to determine LCFF funding
 LCAP expenditures supported in the budget
 ADA budgeted at current year for 2016-17 and 2017-18 based on the County Office of Education's ADA Analysis Tool. Prior year in 2018-19
 Step and Column at 3% for certificated staff
 Step and Column at 4% for classified staff
 STRS increase budgeted in 2016-17 at 12.58%, 2017-18 at 14.43%, and 2018-19 at 16.28%
 PERS increase budgeted in 2016-17 at 13.888%, 2017-18 at 15.50%, and 2018-19 at 17.10%
 Health and Welfare budgeted at \$14,031.00
 \$10,000.00 budgeted in 2016-17 and carried to 2017-18 and 2018-19 for Assembly Bill 1522-Employment: paid sick days
 2016-17 includes a \$150,148.00 curriculum budget. 2017-18 and 2018-19 reduced to \$0.00
 \$20,000.00 included in 2017-18 and 2018-19 for HES renovation project
 \$50,000.00 included in 2017-18 and 2018-19 for equipment purchases and deferred maintenance
 \$154,109.00 set aside in other designations/commitments for routine restricted maintenance and capital facilities.
 \$99,014.65 set aside in other designations/commitments for the purchase of school district vans