

HELENDALE SCHOOL DISTRICT 2018-19 BUDGET

	Object	2016-17 UNAUDITED ACTUALS	2017-18 2nd Interim	2017-18 ESTIMATED ACTUALS		2018-19 BUDGET	2019-20 1st Subsequent Year	2020-21 2nd Subsequent Year	
	Enrollment K-8	648	657	664	0.00%	687	3.46%	692	0.73%
	Enrollment 9-12								
	Revenue Limit ADA (PY if declining)	624.08	622.31	631.12	0.00%	633.06	0.31%	634.31	0.20%
	Charter ADA	CY	PY	CY		CY		PY	-0.94%
REVENUES									
Revenue Limit	8011-8092	5,084,079	5,174,782	5,153,179	-1.75%	5,547,578	7.65%	5,709,659	2.92%
Federal	8100-8299	289,470	361,716	361,716	-19.97%	368,195	1.79%	368,195	0.00%
Other State	8300-8599	456,658	512,725	512,725	-10.93%	248,894	-51.46%	142,832	-42.61%
Other Local	8600-8799	1,017,269	1,007,220	1,007,220	1.00%	687,133	-31.78%	687,133	0.00%
Total Revenues		6,847,477	7,056,443	7,034,840	-2.96%	6,851,800	-2.60%	6,907,819	0.82%
EXPENDITURES									
Certificated Salaries	1000	2,695,880	2,815,038	2,929,116	-8.42%	2,747,069	-6.22%	2,829,481	3.00%
Classified Salaries	2000	796,450	869,680	887,211	2.98%	1,091,286	23.00%	1,134,937	4.00%
Employee Benefits	3000	1,404,590	1,363,963	1,377,463	-3.01%	1,485,616	7.85%	1,520,738	2.36%
Total Salaries and Benefits		4,896,920	5,048,682	5,193,790	6.38%	5,323,971	2.51%	5,485,156	3.03%
Books/Supplies	4000	358,845	337,314	235,813	-12.70%	181,665	-22.96%	172,718	-4.92%
Services/Others	5000	610,699	699,506	842,251	-93.15%	778,593	-7.56%	798,603	2.57%
Capital Outlay	6000	43,847	640,309	59,337	-12.12%	473,092	697.29%	26,825	-94.33%
Total Expenditures		5,910,311	6,725,811	6,331,192	#REF!	6,757,320	6.73%	6,483,302	-4.06%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		937,166	330,633	703,649		94,480		424,517	
OTHER SOURCES(USES)									
Transfers Out/Other Uses (Charter Schools)		724,580	528,101	567,239		591,130		597,113	
Transfers In									
NET INCREASE(DECREASE) IN FUND BALANCE		212,586	(197,469)	136,410		(496,650)		(172,596)	
Transfer to Assigned Fund Balance									
BEGINNING FUND BALANCE		1877768	2,070,609	2,070,609		2,207,019		1,710,369	
Unaudited Actuals Adjustment		(36,726)							
Other Restatements		49,529							
ENDING FUND BALANCE		2,103,157	1,873,140	2,207,019		1,710,369		1,537,773	
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	
Other Designations		711,296	546,962	607,400		376,207		400,702	
Prepaid Expenditures		3,977							
Designated-Economic Uncertainties STATE Requirement		265,396	290,156	275,937		293,938		283,217	
Designated for Various Categorical Programs		36,514	321	234,755		169,727		101,665	
Unappropriated		1,075,974	1,025,701	1,078,927		860,498		742,189	
TOTAL FUND BALANCE		2,103,157	1,873,140	2,207,019		1,710,369		1,537,773	
UNRESTRICTED ENDING FUND BALANCE		2,066,643	1,872,819	1,972,264		1,540,643		1,436,108	
RESTRICTED ENDING FUND BALANCE		36,514	321	234,755		169,727		101,665	

Assumptions:

COLA in 2018-19 3.00%, 2019-20 2.57%, and 2020-21 2.67%. Revenues included in LCFF. Expenditures included in budget
 GAP funding at 100%
 Unrestricted Lottery funds at \$146.00 per ADA. Restricted Lottery funds at \$48.00 per ADA
 Mandate Block Grant for 2018-19 budgeted at \$31.16 per ADA
 One-time funds for mandates budgeted at \$168.00
 FCMAT calculator used to determine LCFF funding
 LCAP expenditures supported in the budget
 Step and Column at 3% for certificated staff/Step and Column at 4% for classified staff
 STRS increase budgeted in 2018-19 16.28%, 2019-20 18.13%, and 2020-21 19.10%/PERS increase budgeted in 2018-19 18.062%, 2019-20 20.8%, and 2020-21 23.5%
 Health and Welfare budgeted at \$15,900.00
 \$10,000.00 budgeted in 2018-19 and carried to 2019-20 and 2020-21 for Assembly Bill 1522-Employment: paid sick days