

HELENDALE SCHOOL DISTRICT 2015-16 BUDGET

Object	2013-14 Unaudited Actuals	2014-15 Second Interim	2014-15 Estimated Actuals		2015-16 Budget		2016-17 1st Subsequent Year		2017-18 2nd Subsequent Year		
Enrollment K-8	563	621	629	1.29%	635	0.95%	642	1.10%	646	0.62%	
Revenue Limit ADA (PY if declining)	559.86	588.46	590.81	0.40%	610.03	3.25%	615.73	0.93%	619.53	0.62%	
Charter ADA	CY	CY	CY		CY		CY		CY		
REVENUES											
Revenue Limit	8011-8092	3,466,987	3,971,238	4,001,386	0.76%	4,615,672	15.35%	4,858,628	5.26%	5,059,820	4.14%
Federal	8100-8299	160,548	192,736	191,573	-0.60%	191,573	0.00%	191,573	0.00%	191,573	0.00%
Other State	8300-8599	217,776	153,122	153,559	0.29%	475,201	209.46%	104,183	-78.08%	104,826	0.62%
Other Local	8660/8699	329,508	355,153	399,935	12.61%	443,630	10.93%	445,166	0.35%	443,316	-0.42%
Total Revenues		4,174,818	4,672,249	4,746,453	1.59%	5,726,076	20.64%	5,599,550	-2.21%	5,799,535	3.57%
EXPENDITURES											
Certificated Salaries	1000	1,935,051	2,266,278	2,278,084	0.52%	2,326,611	2.13%	2,396,410	3.00%	2,468,302	3.00%
Classified Salaries	2000	595,585	669,484	750,669	12.13%	733,354	-2.31%	762,688	4.00%	793,196	4.00%
Employee Benefits	3000	854,916	990,449	1,013,062	2.28%	1,070,447	5.66%	1,087,997	1.64%	1,114,035	2.39%
Total Salaries and Benefits		3,385,553	3,926,211	4,041,815	2.94%	4,130,412	2.19%	4,247,095	2.82%	4,375,533	3.02%
Books/Supplies	4000	122,330	253,911	262,297	3.30%	238,421	-9.10%	138,479	-41.92%	241,913	74.69%
Services/Others	5000	478,454	644,195	699,310	8.56%	624,743	-10.66%	634,739	1.60%	650,480	2.48%
Capital Outlay	6000	23,611	60,511	90,667	49.84%	337,133	271.84%	50,000	-85.17%	50,000	0.00%
Total Expenditures		4,009,947	4,884,828	5,094,089	4.28%	5,330,709	4.64%	5,070,313	-4.88%	5,317,926	4.88%
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES		164,870	(212,579)	(347,636)		395,367		529,237		481,609	
OTHER SOURCES(USES)											
Transfers Out/Other Uses (Charter Schools)		82,711	130,662	130,662		361,933		363,469		361,619	
Transfers In											
NET INCREASE(DECREASE) IN FUND BALANCE		82,159	(343,241)	(478,298)		33,433		165,768		119,990	
Transfer to Assigned Fund Balance											
BEGINNING FUND BALANCE		1,388,056	1,496,004	1,496,004		1,043,493		1,076,926		1,242,694	
Unaudited Actuals Adjustment		25,789	25,788	25,788							
ENDING FUND BALANCE		1,496,004	1,178,551	1,043,493		1,076,926	19.3%	1,242,694	10.7%	1,362,684	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		145,084	112,518	112,518		64,015		249,015		234,015	
Designated-Economic Uncertainties STATE Requirement		164,419	172,923	179,798		227,706		217,351		227,182	
Designated for Various Categorical Programs		111,051	321	321		321		321		321	
Unappropriated		1,065,450	882,788	740,855		774,884		766,007		891,166	
TOTAL FUND BALANCE		1,496,004	1,178,551	1,043,493		1,076,926		1,242,694		1,362,684	
UNRESTRICTED ENDING FUND BALANCE		1,384,953	1,178,230	1,043,172		1,076,605		1,242,373		1,362,363	
RESTRICTED ENDING FUND BALANCE		111,051	321	321		321		321		321	
District's Available Reserve Percentage (Form 01 CS)			20.53%			17.61%		18.10%		19.69%	

Assumptions:

COLA added in 20115-16 1.02%, 2016-17 1.60%, and 2017-18 2.48%. Revenues included in LCFF. Expenditures included in budget
 GAP funding at 53.08% in 2015-16, 37.40% in 2016-17, and 36.70% in 2017-18
 Unrestricted Lottery funds at \$128.00 per ADA. Restricted Lottery funds at \$34.00 per ADA
 \$110,730.00 common core money earned in 2013-14 and budgeted as an expenditure in 2014-15. All funds spent in 2014-15
 \$37,107.00 mandate cost for 2014-15 budgeted in revenue and expenditures. All funds spent in 2014-15
 \$354,944.59 mandate costs for 2015-16 budgeted in revenue and expenditure, \$601 per ADA based on 2014-15 ADA. \$0.00 budgeted for 2016-17 and 2017-18
 Mandate Block Grant budgeted at \$28.00 per ADA
 Interagency services decreased to \$29,444.00 in 2014-15, \$0.00 in 2015-16, 2016-17, and 2017-18
 FCMAT calculator used to determine LCFF funding
 LCAP expenditures supported
 Enrollment budgeted at current year for 2015-16, 2016-17, and 2017-18 based on the County Office of Education's ADA Analysis Tool
 Step and Column at 3% for certificated staff
 Step and Column at 4% for classified staff
 STRS increase budgeted in 2015-16 at 10.73%, 2016-17 at 12.58%, and 2017-18 at 14.43%
 \$1.00 increase added to classified salary effective January 2016
 PERS increase budgeted in 2015-16 at 11.847%, 2016-17 at 13.05%, and 2017-18 at 16.60%
 Health and Welfare budgeted at \$14,031.00
 \$10,000.00 budgeted in 2015-16 and carried to 2016-17 and 2017-18 for Assembly Bill 1522-Employment: paid sick days
 2015-16 includes \$100,000.00 curriculum budget. 2016-17 reduced to \$0.00. 2017-18 increased to \$100,000.00
 \$19,394.65 remaining of \$34,000.00 equipment and deferred maintenance funds added to other designations/commitments
 \$35,000.00 included in 2015-16, 2016-17 and 2017-18 for equipment purchases and deferred maintenance
 2014 Toyota Sienna wheelchair accessible van purchased in 2014-15 decreasing fund balance and set aside by \$50,380.00
 \$44,620.00 set aside in other designations/commitments for the purchase of school district vans and routine restricted maintenance in 2015-16. Increased to \$99,014.65 in 2016-17 and \$134,014.65 2017-18