

**HELENDALE SCHOOL DISTRICT 2017-18 BUDGET**

Object	2015-16 UNAUDITED ACTUALS	2016-17 SECOND INTERIM	2016-17 ESTIMATED ACTUALS		2017-18 BUDGET	2018-19 1st Subsequent Year	2019-20 2nd Subsequent Year				
Enrollment K-8	630	660	643	0.00%	643	0.00%	624				
Enrollment 9-12											
Revenue Limit ADA (PY if declining)	606.01	639.33	621.66	0.00%	625.45	0.61%	617.23				
Charter ADA	CY	CY	CY		PY		CY				
Revenue Limit	8011-8092	4,647,741	5,146,134	5,160,029	-9.68%	5,135,109	-0.48%	5,293,726	3.09%	5,230,043	-1.20%
Federal	8100-8299	248,607	288,053	289,470	-13.69%	361,195	24.78%	361,195	0.00%	361,195	0.00%
Other State	8300-8599	626,099	297,173	282,086	110.69%	390,726	38.51%	135,433	-65.34%	130,206	-3.86%
Other Local	8660/8699	799,829	930,204	883,299	-14.02%	1,003,414	13.60%	963,522	-3.98%	963,522	0.00%
<b>Total Revenues</b>		<b>6,322,276</b>	<b>6,661,564</b>	<b>6,614,883</b>	-5.09%	<b>6,890,444</b>	4.17%	<b>6,753,876</b>	-1.98%	<b>6,684,966</b>	-1.02%
<b>EXPENDITURES</b>											
Certificated Salaries	1000	2,483,834	2,762,508	2,695,104	-10.09%	2,845,868	5.59%	2,931,274	3.00%	3,019,212	3.00%
Classified Salaries	2000	712,875	865,985	1,004,358	-17.68%	881,745	-12.21%	917,015	4.00%	953,695	4.00%
Employee Benefits	3000	1,224,314	1,281,590	1,289,769	-4.47%	1,369,964	6.22%	1,410,855	2.98%	1,452,917	2.98%
<b>Total Salaries and Benefits</b>		<b>4,421,023</b>	<b>4,910,083</b>	<b>4,989,231</b>	-9.96%	<b>5,097,577</b>	2.17%	<b>5,259,144</b>	3.17%	<b>5,425,824</b>	3.17%
Books/Supplies	4000	300,451	429,463	351,768	-30.04%	219,245	-37.67%	223,958	2.15%	229,221	2.35%
Services/Others	5000	555,264	741,870	645,542	-25.15%	692,611	7.29%	707,503	2.15%	724,129	2.35%
Capital Outlay	6000	40,716	365,706	43,847	-88.87%	555,950	1167.93%	44,790	-91.94%	45,843	2.35%
<b>Total Expenditures</b>		<b>5,317,454</b>	<b>6,447,122</b>	<b>6,030,388</b>	-17.52%	<b>6,565,383</b>	8.87%	<b>6,235,395</b>	-5.03%	<b>6,425,017</b>	3.04%
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>		<b>1,004,822</b>	<b>214,442</b>	<b>584,495</b>		<b>325,061</b>		<b>518,481</b>		<b>259,949</b>	
<b>OTHER SOURCES(USES)</b>											
Transfers Out/Other Uses (Charter Schools)		414,649	703,135	683,441		517,809		498,116		498,116	
Transfers In											
<b>NET INCREASE(DECREASE) IN FUND BALANCE</b>		<b>590,173</b>	<b>(488,693)</b>	<b>(98,946)</b>		<b>(192,748)</b>		<b>20,365</b>		<b>(238,167)</b>	
Transfer to Assigned Fund Balance											
<b>BEGINNING FUND BALANCE</b>		1,287,595	1,877,768	1,877,768		1,742,096		1,549,348		1,569,713	
Unaudited Actuals Adjustment			(36,726)	(36,726)							
<b>ENDING FUND BALANCE</b>		<b>1,877,767.72</b>	<b>1,352,349</b>	<b>1,742,096</b>		<b>1,549,348</b>		<b>1,569,713</b>		<b>1,331,546</b>	
<b>COMPONENTS OF ENDING FUND BALANCE (amts that make up ending balance)</b>											
Reserved-Revolving Cash Fund		10,000	10,000	10,000		10,000		10,000		10,000	
Other Designations		327,181	539,811	816,637		529,949		516,383		516,383	
Prepaid Expenditures		572									
Designated-Economic Uncertainties STATE Requirement		218,159	286,010	283,328		283,327		269,340		276,925	
Designated for Various Categorical Programs		43,213	321	38,952		321		321		321	
<b>Unappropriated</b>		<b>1,278,642</b>	<b>516,206</b>	<b>593,179</b>		<b>725,751</b>		<b>773,669</b>		<b>527,917</b>	
<b>TOTAL FUND BALANCE</b>		<b>1,877,768</b>	<b>1,352,349</b>	<b>1,742,096</b>		<b>1,549,348</b>		<b>1,569,713</b>		<b>1,331,546</b>	
<b>UNRESTRICTED ENDING FUND BALANCE</b>		<b>1,877,447</b>	<b>1,352,027</b>	<b>1,703,144</b>		<b>1,549,027</b>		<b>1,569,392</b>		<b>1,331,225</b>	
<b>RESTRICTED ENDING FUND BALANCE</b>		<b>321</b>	<b>321</b>	<b>38,952</b>		<b>321</b>		<b>321</b>		<b>321</b>	
			11.69%	11.69%		11.69%		9.19%		4.68%	

**Assumptions:**

COLA in 2017-18 1.56%, 2018-19 2.15%, and 2019-20 2.35%. Revenues included in LCFF. Expenditures included in budget  
 GAP funding at 43.97% in 2017-18, 71.53% in 2018-19, and 73.51% in 2019-20  
 Unrestricted Lottery funds at \$144.00 per ADA. Restricted Lottery funds at \$45.00 per ADA  
 \$17,775 Mandate Block Grant for 2017-18, budgeted at \$28.42 per ADA.  
 One-time funds for mandates budgeted at \$0.00.  
 FCMAT calculator used to determine LCFF funding  
 LCAP expenditures supported in the budget  
 ADA budgeted at prior year for 2017-18, prior year in 2018-19, and current year in 2019-20 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 2017-18, 2018-19, and 2019-20  
 PERS increase budgeted in 2017-18, 2018-19, and 2019-20  
 Health and Welfare budgeted at \$15,900.00  
 \$10,000.00 budgeted in 2017-18 and carried to 2018-19 and 2019-20 for Assembly Bill 1522-Employment: paid sick days  
 \$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