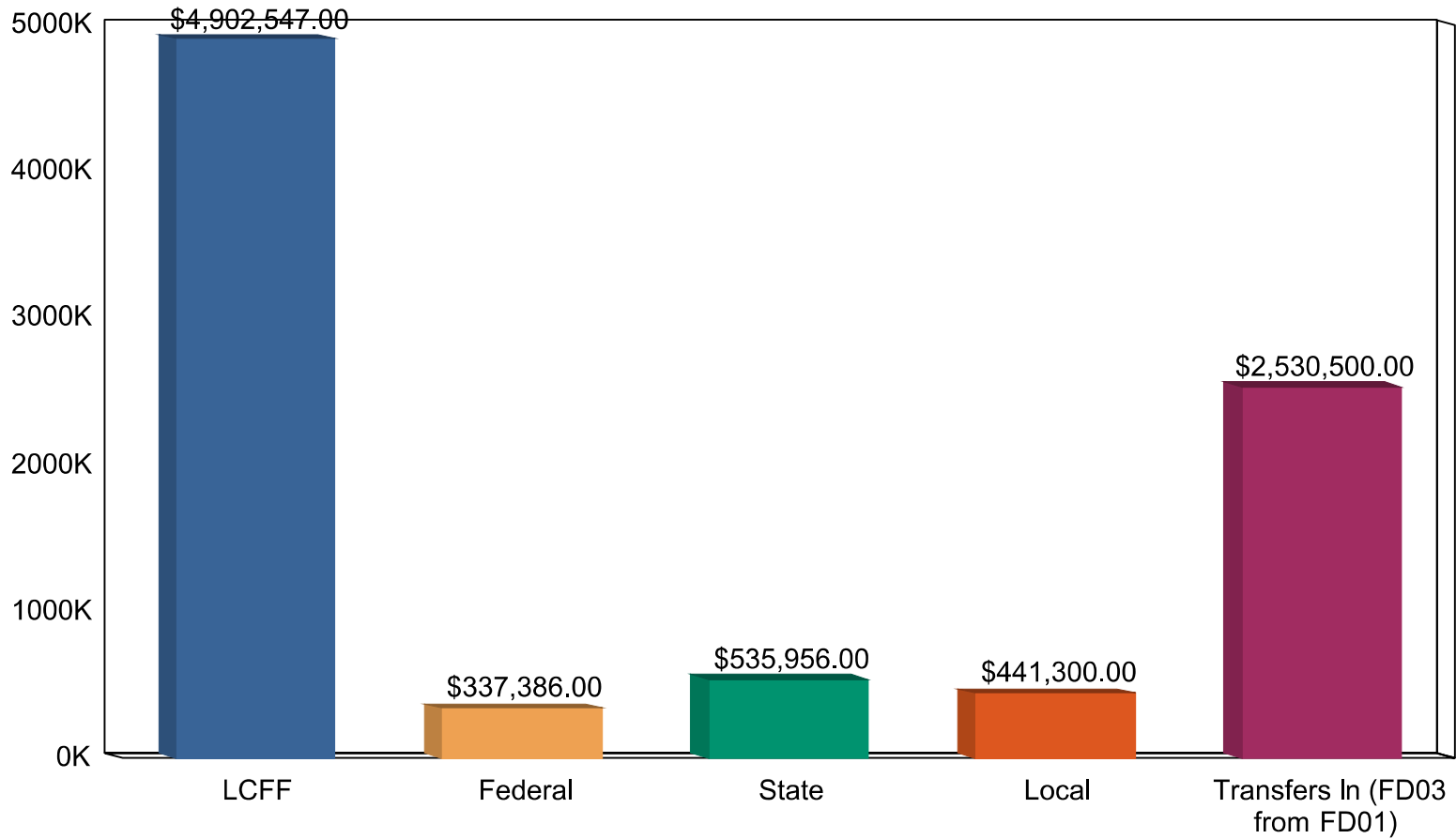


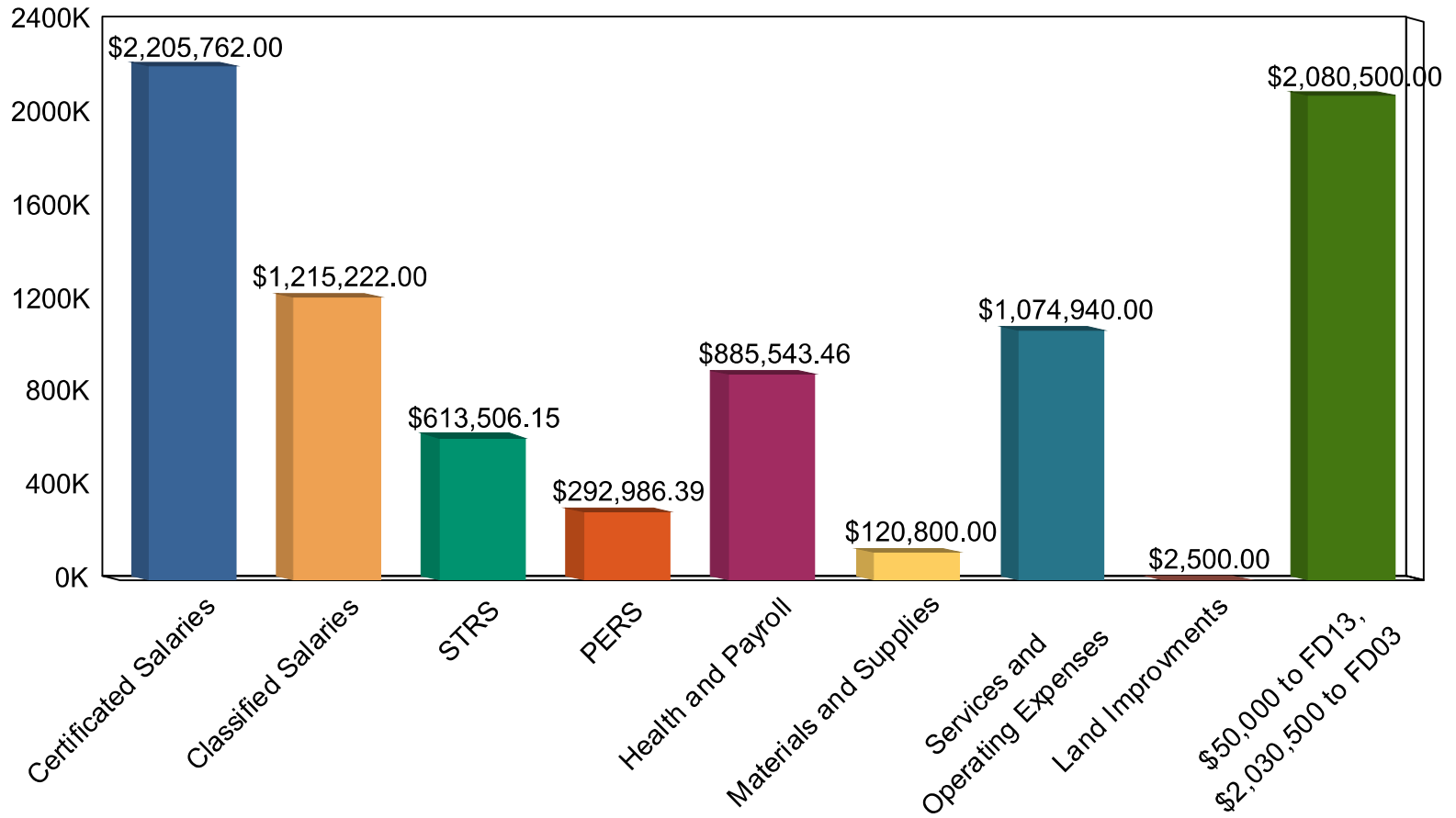
MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED

2024-25 Budget Development									
	Actuals	Actuals	Actuals	Actuals	Actuals	UAs	Budget Dev.	Budget	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Projected Budgeted ADA	236.16	214.7	214.7	185.47	173.05	206.26	206.89	216.4	218.3
COLA (Cost of Living Adj. on the Revenue Limit)	3.00%	3.24%	2.31%	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%
Funded/Planning COLA	3.00%	3.24%	0.00%	5.07%	6.70%	8.22%	1.07%	2.93%	3.08%
BEGINNING BALANCE	\$3,533,559	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,580,249	\$1,836,177	\$1,747,385
REVENUE									
LCFF Revenue	\$2,298,483	\$2,118,374	\$2,171,407	\$2,002,103	\$2,235,094	\$2,659,491	\$2,542,297	\$2,682,401	\$2,794,476
Basic Aid Supplemental	\$1,653,618	\$1,813,215	\$1,886,260	\$1,938,063	\$2,117,654	\$2,200,000	\$2,335,000	\$2,451,750	\$2,574,500
Special Ed In-Lieu Property Tax	\$24,366	\$34,485	\$34,121	\$22,350	\$25,899	\$23,959	\$25,250	\$25,881	\$26,528
Federal Revenues	\$104,179	\$110,463	\$275,597	\$391,505	\$102,851	\$307,556	\$337,386	\$143,520	\$145,830
State Revenues	\$413,864	\$241,897	\$418,511	\$626,086	\$1,031,343	\$516,679	\$535,956	\$554,869	\$569,957
Local Revenues	\$221,768	\$292,516	\$224,633	\$240,026	\$232,038	\$341,680	\$441,300	\$437,745	\$444,490
TOTAL REVENUE:	\$4,716,278	\$4,610,950	\$5,010,529	\$5,220,133	\$5,744,879	\$6,049,364	\$6,217,189	\$6,296,166	\$6,555,782
EXPENDITURES									
Certificated Salaries	\$1,488,487	\$1,735,646	\$1,635,794	\$1,752,385	\$1,982,919	\$2,217,745	\$2,205,762	\$2,059,886	\$2,156,483
Classified Salaries	\$638,323	\$683,848	\$807,308	\$1,011,288	\$1,192,725	\$1,240,013	\$1,215,223	\$1,205,144	\$1,254,836
Employee Benefits (2% increase 2021-22)	\$1,198,022	\$1,191,387	\$1,256,250	\$1,415,550	\$1,528,512	\$1,747,107	\$1,792,036	\$1,805,258	\$1,872,070
STRS included in employee benefits	\$469,094	\$491,212	\$452,757	\$504,397	\$543,569	\$596,503	\$613,506	\$549,214	\$575,345
PERS included in employee benefits	\$143,980	\$125,449	\$142,102	\$195,594	\$223,472	\$281,664	\$292,986	\$337,440	\$351,354
Retiree Health Benefits	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0	\$0
Books, Supplies & Equipment	\$129,591	\$159,394	\$329,679	\$211,593	\$219,800	\$448,896	\$120,800	\$137,108	\$140,304
Services and other Operating Expenses (including transportation)	\$955,466	\$990,764	\$778,932	\$854,704	\$896,990	\$1,117,431	\$1,074,940	\$1,125,062	\$1,142,901
Capital Outlay and Land Improvements	\$1,380	\$9,613	\$102,359	\$8,080	\$62,924	\$140,781	\$2,500	\$2,500	\$2,500
TOTAL EXPENSE:	\$4,411,267	\$4,770,652	\$4,910,322	\$5,253,600	\$5,883,870	\$6,911,973	\$6,411,262	\$6,334,958	\$6,569,094
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$305,010	(\$159,701)	\$100,207	(\$33,467)	(\$138,991)	(\$862,609)	(\$194,072)	(\$38,792)	(\$13,312)
Transfer In from Retiree Benefits Fund	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0	\$0
Transfers In from Fund 17	\$0	\$34,718	\$20,000	\$20,000	\$0	\$1,368,085	\$0	\$0	\$0
Transfer In to Salmon Creek Charter (from Fund 01)	\$740,000	\$2,340,000	\$2,103,105	\$1,717,549	\$1,753,245	\$255,000	\$1,530,000	\$1,530,000	\$1,530,000
Transfer Out to Salmon Creek Charter	(\$700,000)	(\$2,300,000)	(\$2,148,510)	(\$1,700,000)	(\$1,730,000)	(\$1,360,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Transfer Out to SC Advisory Board (site council)	(\$40,000)	(\$40,000)	\$0	(\$17,549)	(\$22,631)	(\$8,085)	(\$30,000)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$60,000)	(\$127,000)	(\$90,540)	(\$69,284)	(\$74,387)	(\$75,000)	(\$50,000)	(\$50,000)	(\$50,000)
Transfer out to Fund 40					(\$551,285)	(\$550,672)	\$500,000		
EXCESS (DEFICIT) AFTER TRANSFERS:	\$300,834	(\$206,578)	\$19,432	(\$55,621)	(\$749,049)	(\$1,218,281)	\$255,928	(\$88,792)	(\$63,312)
ENDING BALANCE:	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,580,249	\$1,836,177	\$1,747,385	\$1,684,075
Components of Above Ending Balance									
Economic Uncertainties Board Designated 5%	\$220,563	\$238,533	\$245,516	\$262,680	\$294,193	\$445,287	\$320,563	\$316,748	\$328,455
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$1,850,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
1) Revolving Fund	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$200,284	\$203,682	\$191,576	\$280,685	\$277,830	\$176,120	\$152,182	\$154,255	\$156,469
4) Unassigned Ending Balance	\$1,013,046	\$785,101	\$809,655	\$647,761	\$381,662	-\$41,658	\$362,932	\$275,882	\$198,651

General Funds Budget Model - OB25-01 Revenues



General Funds Budget Model - OB25-01 Expenditures



HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

Harmony USD's 2024-25 Adopted Budget was developed using the Governor's May Revise, version 25.1 of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2024-25 Adopted Budget was developed using a 3.8% property tax increase, which is less than the 10-year property tax average of 4.5%. Harmony used a 4% property tax projection for 2024-25 based off the 2022-23 property tax increase of 6.55%. Real Estate transactions and property assessments were above average in 2020, 2021, 2022 and 2023. With the County Assessor's Office two years behind in property tax assessments, assuming a 4% increase seemed appropriate for the 2024-25 school year.

The Governor's May Revise Budget has been updated to calculate the 2024-25 COLA of 1.07%, 2025-26 COLA at 2.93% and the 2026-27 COLA at 3.08%.

Sonoma County Office of Education's 2022-23 Statistical Report concisely explains the Local Control Funding Formula, and how it applies to Harmony Union School District. Beginning with the 2013-14 school year, school districts and charter schools were funded under the Local Control Funding Formula (LCFF). LCFF removed most spending restrictions with the elimination of most state categorical programs and established grade-specific base rate targets, which are adjusted for cost of living annually. In addition, districts and charter schools receive supplemental and concentration funding for English learner, low-income and foster youth students. The count of English learner, low-income and foster youth as compared to the entire school population generates an Unduplicated Pupil Count Percentage. Now, district and charter schools serving the same number of students in the same grade spans with the same characteristics receive the same amount of funding. At the 2024-25 Adopted Budget, the District's unduplicated count is 14 and the Supplemental/Concentration Grant percentage for the District is 22%. The District does not qualify for concentration grant funding, as the unduplicated count percentage would have to exceed 55%.

The LCFF model also determines funding using Average Daily Attendance or ADA. ADA is generated by pupils in attendance and engaged in educational activities under the immediate supervision of an employee who possesses a valid credential. ADA funding means that all funding school districts and charter schools receive is based on how often students attend school, not on how many students are enrolled in school. ADA at 90% means the school districts and charter schools are funded at 90% of their enrollment numbers. At 2024-25 Budget Adoption, Harmony Elementary is projecting to receive 95% of their allotted funding (excluding the 9 TK students that are withheld in the enrollment count); Salmon Creek Charter is also projected to receive 95%.

The 2024-25 Adopted Budget includes one-time Comprehensive Support and Improvement funds to assist our District students improve their ADA. CSI funds cover Building capacity, collaborating with educational partners, conducting needs assessments and root cause analysis, selecting and implementing evidence-based interventions, strategies, and activities, using data and outcomes to monitor and evaluate improvement efforts, reviewing, identifying and

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

addressing, through implementation of the CSI plan. The District is allocating funds to cover certificated and classified salaries connected to allowable areas.

The 2024-25 Adopted Budget also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by June 2, 2025, are now included in the ADA calculations. The 2025-26 Budget includes TK students who turn 5 by September 1, 2026, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony does not anticipate having more than 20 students in our TK program, but each year we will have more and more who are counted in ADA, thus funding will increase through 2026-27.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students does increase, but the contribution from the General Fund for this program stays significant at \$675,000 for 2024-25, \$635,000 for 2025-26 and \$645,000 for 2026-27.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Local Property Taxes	\$3,230,000	\$3,350,000	\$3,480,000
District LCFF ADA	60.25	68.2	66.3
	\$368,381	\$420,373	\$429,185
S.C. Charter LCFF ADA	146.64	148.2	152
	\$896,583	\$913,486	\$956,547
Pathways Charter ADA	321.39	327.09	332.79
	\$1,965,036	\$2,016,141	\$2,094,268

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. The state required contribution to the Deferred Maintenance Program Fund 14 from the General Fund is \$25,000 for 2024-25, 2025-26 and 2026-27.

Measure C, a school improvement obligation (G.O.) bond measure ballot to modernize and renovate our campus was passed on the June 5, 2018. The Bond is in the amount of \$9.6 million. The third and final phase of the 2018 Bond is now complete. The Notice of Completion was filed with Sonoma County on October 16, 2023. The Certification of Compliance letter to Harmony Elementary School from the Department of General Services, Division of the State Architect, DSA File 49-47, was filed on December 11, 2023. The 2018 Bond went considerably over budget, due to inadequate architectural plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the General Fund.

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

Proposition 51 effects the required minimum contribution a District must deposit to the Restricted Routine Repair and Maintenance account from their General Fund. The rate is 3% of the total General Fund expenditures within the General Fund for ongoing and major maintenance. *Currently the District is not required to meet that requirement due to the fact that District's with ADA under 300 are exempt.*

Adopted projections for 2024-25 through 2026-27 reflects an average of 3% increase in salaries plus step in column increases. The Administrative configuration for 2024-25 will be a full time Superintendent/Principal, a full time Assistant Principal, a full time Chief Business Official, a full time Assistant CBO and a full time Office Manager. There are two (2) temporary certificated position layoffs reflected in 2025-26.

In summary:

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,836,177, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%, \$320,563 respectively. With the District assigning funds in a Budget Stabilization account in the amount of \$1,000,000, and restricted funds in the amount of \$152,182, the district's unassigned ending balance at Budget Adoption is \$362,932.

HARMONY UNION SCHOOL DISTRICT

2024-25 Adopted Budget
June 14, 2024 Board Meeting

A fluctuation in revenue is reflected based on the changes in ADA and COLA (see below):

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2024-25	\$2,659,491	\$232,645	\$1,181,969
2025-26	\$2,630,674	\$210,103	\$1,162,308
2026-27	\$2,697,536	\$239,816	\$1,170,823

*EPA and State Aid Revenues are included within the LCFF Revenue.

ADA used for LCFF calculations are:

@Budget Development		@Adopted	
2024-25	206.26	2024-25	211.19
2025-26	208.45	2025-26	211.85
2026-27	209	2026-27	213.75

2025-26 and 2026-27 reflect expenditure increases in salaries due to step in column increases and a 3% blanket increase to hold the space for negotiations. Estimated health and welfare benefit increases 2.5% as well as increases in STRS & PERS costs per the most recent Dartboard.

The Adopted 2024-25 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2024-25 through 2026-27 fiscal years.

At this time, it is expected that all other funds (Cafeteria, Deferred Maintenance, Capital Facilities, Bond, Special Reserves and Retiree Benefits) will have a positive ending balance for the 2024-25 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2024-25 Adopted is also included.

FUND: 14 Restricted Maintenance		Previous Year	Current Year	Projection Year	Projection Year
		2022-23	2023-24	2024-25	2024-25
Object Codes					
Revenue					
Transfer from General Fund	8091	\$25,000	\$25,000	\$25,000	\$25,000
Transfer from Fund 40	8919				
Interest	8660	\$1,095	\$640	\$650	\$650
Fair Value Investment	8662	(\$1,815)	\$0		
Total Revenue		\$24,280	\$25,640	\$25,650	\$25,650
Expenditures					
Equipment/Maintenance	4400	\$1,571	\$30,946		
Repairs and Maintenance	5630	\$34,381	\$36,352	\$5,000	\$5,000
Professional Services - Prop Mngt/Contracted	5830	\$2,540	\$6,544	\$1,000	\$1,000
Professional Services - Tree work	5830	\$516	\$2,240	\$10,000	\$10,000
Professional Services - Major Alarm (Fire Panel Replacement)					
Building and Site Improvements	6000	\$5,931			
Total Expenditures		\$44,939	\$76,082	\$16,000	\$16,000
Net Increase (Decrease)		(\$20,659)	(\$50,442)	\$9,650	\$9,650
Fund Balance					
Beginning Balance		\$71,541	\$50,882	\$440	\$10,090
Audit Adjustment(s)					
Net Ending Balance		\$50,882	\$440	\$10,090	\$19,740

2022-23

The repairs and maintenance completed in 22-23 include replacing a water pump connected to our well \$6,350; and installing new restroom doors on the Falls Building restrooms \$8,976. Building and Site Improvements include phone system repairs, (repairing a cut phone line due to construction), and door lock replacements. HUSD is seeking reimbursement from RESIG re expenses incurred due to extreme weather (\$25,490).

2023-24

The District purchased a new lawn mower for \$30,946. Repair work was for HVAC units; and a leak in the sewer line, and repairing the school clocks. Sandborn trimmed trees after a storm. Property Management was for CUPCCAA. Other Professional services went towards the drinking water citation re Arsenic.

2024-25

These line items hold the space for repairs and maintenance.

FUND: 17 Special Reserve Fund for Instructional Programs

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2023-24	2024-25	2024-25
<u>Revenue</u>					
Interest	8660	\$8,241	\$10,000	\$7,000	\$7,000
Fair Value Investment	8662	(\$16,808)	\$0		
Total Revenue		(\$8,567)	\$10,000	\$7,000	\$7,000
<u>Expenditures</u>					
Curriculum	4100	\$0	\$0	\$0	\$0
Transfer to General Fund	7612		\$255,000		
Total Expenditures		\$0	\$255,000	\$0	\$0
Net Increase (Decrease)		(\$8,567)	(\$245,000)	\$7,000	\$7,000
<u>Fund Balance</u>					
Beginning Balance		\$489,046	\$480,479	\$235,479	\$242,479
Audit Adjustment(s)					
Net Ending Balance		\$480,479	\$235,479	\$242,479	\$249,479

2023-24

Transfer to the General Fund re Security Cameras, Technology and a \$87,500 SpEd Contract

FUND: 20 Postemployment Benefits Fund

		Previous Year	Current Year	Projection Year	Projection Year
		2022-23	2023-24	2024-25	2025-26
Object Codes					
<u>Revenue</u>					
Interest	8660	\$6,019	\$7,630	\$6,500	\$6,500
Fair Value Investment	8662	(\$8,769)	\$0		
Total Revenue		(\$2,750)	\$7,630	\$6,500	\$6,500
<u>Expenditures</u>					
2019-20 5-year Settlement	7619	\$15,000	\$15,000	\$0	\$0
HUSD Board Resolution to cover Excess Bond Exp	7619	\$550,000			
Total Expenditures		\$565,000	\$15,000	\$0	\$0
Net Increase (Decrease)		(\$567,750)	(\$7,370)	\$6,500	\$6,500
<u>Fund Balance</u>					
Beginning Balance		\$818,409	\$250,659	\$243,289	\$249,789
Audit Adjustment(s)					
Net Ending Balance		\$250,659	\$243,289	\$249,789	\$256,289

FUND: 40 Capital Outlay

		Previous Year	Current Year	Projection Year	Projection Year
		2022-23	2023-24	2024-25	2025-26
Object Codes					
<u>Revenue</u>					
HUSD Board Resolution to cover Bond Exp	8919	\$551,285	\$550,672		
Gold Ridge Grant	8699	\$3,086,000	\$72,498		
Fair Value Investment	8662	(\$5,356)	\$0		
Interest	8660	\$7,301	\$6,078	\$1,000	\$1,000
Total Revenue		\$3,639,230	\$629,248	\$1,000	\$1,000
<u>Expenditures</u>					
Painting the Falls Building	5830	\$11,125	\$0		
Bond Expense: Counterpoint Construction	5830	\$145,538	\$16,469		
Bond Expense: FRC	6200	\$3,747,493	\$373,869		
Bond Expense: Architects TLCD/Brelje & Race/Brunsing Assoc	6210	\$49,783	\$34,444		
Bond Expense: Inspector	6290	\$41,701	\$4,000		
Transfer to Fund 01	7619		\$150,000		
Total Expenditures		\$3,995,640	\$578,782	\$0	\$0
Net Increase (Decrease)		(\$356,410)	\$50,466	\$1,000	\$1,000
<u>Fund Balance</u>					
Beginning Balance		\$351,054	(\$5,356)	\$45,110	\$46,110
Audit Adjustment(s)					
Net Ending Balance		(\$5,356)	\$45,110	\$46,110	\$47,110

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2023-24 through 2025-26**

REVENUE

LCFF Revenue

HUSD

8021-8042	K - 2 District Property Tax	\$3,230,000	
8012	EPA (Education Protection Account)	\$59,892	
8011	State Aid	\$523,123	May 28, 2024
8011	Basic Aid Charter Supplemental	\$2,335,000	
8096	In-Lieu of Property Tax	(\$2,861,619)	
8091	Transfer out to FD 14 - Deferred Maint	(\$25,000)	
8097	Sp. Ed. In Lieu Property Tax	\$25,250	May 28, 2024

Salmon Creek

8096	S. C. Charter in Lieu Property Taxes	\$896,583	
8012	EPA (Education Protection Account)	\$135,996	May 28, 2024
8011	State Aid	\$583,322	
		<u>\$2,542,297</u>	

Federal Revenues

8290	Title I RS3010	\$65,000	Est per ADA
8290	Title II RS4035	\$9,500	Est per ADA
8290	Title IV RS4127	\$10,000	Past Practice
RS3327/OBJ8181	SELPA Mental Health Federal REV	\$2,200	Est per ADA
RS3310/OBJ8181	Sp. Ed. Federal Revenues RS3310	\$28,000	Est per ADA
RS3182/OBJ8290	Comprehensive Support and Improvement Plan (CSI Grant)	\$196,186	Est per ADA
8290	REAP Grant (SRSA) RS5810	\$26,500	Est per ADA&COLA
		<u>\$337,386</u>	

State Revenues

8590	ELOP - RS2600	\$105,000	Est per ADA
8560	Lottery RS1100 - May 2023 Dartboard	\$42,500	May 28, 2024
8560	Lottery Prop 20 RS6300 - May 2023 Dartboard	\$15,850	May 28, 2024
8550	Mandated Block Grant HUSD - May 2023 Dartboard	\$2,297	May 28, 2024
8550	Mandated Block Grant SCC - May 2023 Dartboard	\$2,933	May 28, 2024
RS6500/8550	CDE Mental Health REV	\$17,250	May 28, 2024
RS0000/8590	Transportation REV	\$80,665	60% of 2023-24 Excess
RS7415/OBJ8590	CSESAP Program REV (Est)	\$54,500	May 28, 2024
RS7690/8590	STRS - On-Behalf RS7690	\$189,762	May 28, 2024
RS6770/OBJ8590	Proposition 28 - Arts and Music Funding Guarantee (HUSD)	\$6,250	Est per ADA
RS6770/OBJ8590	Proposition 28 - Arts and Music Funding Guarantee (SCC)	\$18,950	Est per ADA
		<u>\$535,956</u>	

Local Revenues

8699	ARK Donation RS0242	\$50,000	
8699	Rent/Misc	\$15,000	
8699	RESIG Safety Credit RS9090	\$1,700	
8699	Aftercare Revenue	\$50,000	
8699	Local Grants	\$7,600	
RS6500/OBJ8792	State Special Education (AB602 REV)	\$252,000	Est per ADA
RS6500/OBJ8677	Analy Pass Thru re SpEd	\$30,000	
8660	Interest Income	\$35,000	
		<u>\$441,300</u>	

TOTAL REVENUE

\$6,217,189

EXPENDITURES**Certificated Salaries (budget includes step and column and 3% increase each year)**

1100	Classroom Teachers, Counselor, Music and Drama	\$1,681,196
1140	Substitutes	\$55,000
1131,1132&1150	Teacher Stipends	\$70,000
	ELOP Salaries	\$26,996
		<hr/>
		\$1,833,192

Administrative/Confidential Salaries

1300	Superintendent	\$155,450
	Principal and Vice Principal	\$125,000
	Chief Business Official	\$130,111
	Asst. CBO	\$75,000
	Administrative Assistant	\$86,586
	School Psychologist (0.7 FTE)	\$92,120
		<hr/>
		\$664,267

Classified Salaries (budget includes step and column and 3% increase each year)

	Classified Salaries Additional Pay / Stipends	\$16,500
	CSESAP Match (Est)	\$54,500
	Custodial and Maintenance	\$140,191
	Head of Farm and Garden	\$80,932
	Farm and Garden Assistant	\$21,989
	Library and Media Services Technician	\$35,450
	Paraeducators and Instructional Assistants (8 Para, 2IAs, 1 Bilingual)	\$296,473
	CSI/RINT Paraeducators	\$95,172
	Special Education (2-1:1s & RSP)	\$114,157
	ELOP Afterschool Coordinator, Paras and Summer Boost	\$68,162
		<hr/>
		\$923,526

Employee Benefits

33xx,35xx,36xx	Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)	\$133,244
31xx	CERT STRS (19.1%)	\$354,947
31xx	ADMIN STRS (19.1%)	\$71,161
32xx	PERS (27.05%, 27.6%, 28%)	\$283,768
31xx	STRS - On-Behalf (RS 7690)	\$189,762
34xx&39xx	Health Benefits (Medical, Dental, Vision, Cash in Lieu)	\$759,153
		<hr/>
		\$1,792,036

	Books/Materials/Supplies	
4100	Curriculum/Curriculum Materials	\$15,000
4100	ELOP Summer School materials and supplies	\$1,500
4110	Textbooks	\$2,100
4210	Books other than textbooks (Library included here)	\$4,500
4240	Electronic Curriculum (Lexia/TCI/LCAP/TPT)	\$8,000
4300	Athletics	\$4,500
4300	Positive Behavior Incentives	\$500
4310	Drama Materials and Supplies	\$1,500
4310	Garden Supplies	\$2,625
4310	Site Council (Grants + annual costs of library and recess equipment)	\$7,500
4310	Spanish Club Materials	\$525
4310	Teacher Classroom Allocations (RS6300)	\$8,500
4310	Special Education Classroom Materials RS6500)	\$1,575
4340	Computer Software	\$3,150
4350	Front Office, Bsn Office and Staff Room Supplies	\$5,000
4351	Basic Order (Paper, etc.)	\$2,000
4370	Custodial Supplies (includes RS 8150 Custodial Supplies)	\$6,500
4370	Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$5,775
4390	First Aid Supplies (RS9090 Obj616)	\$3,500
4397	Food for Meetings	\$5,050
4400	Equipment - technology (iPads, Chromebooks, etc)	\$5,000
4400	Equipment - KITFunds	\$20,000
4400	Furniture (Front Office/Staff Room/Desks)	\$5,000
4400	Music (instrument replacements/repair)(Site Council)	\$1,500
		<hr/>
		\$120,800
51XX	Sub-Agreements	
	Technology Contract (SCOE)	\$2,500
	SCOE - Emergency Sub Exp.	\$110
		<hr/>
		\$2,610
52XX	Travel/Workshops/Conferences	
	Board & Superintendent Workshops	\$1,300
	School Admin Conference	\$600
	Mileage and Reimbursement	\$500
	Professional Development - Certificated	\$3,500
	Professional Development - Parent Participation	\$1,250
	School Sponsored Field Trips	\$20,000
		<hr/>
		\$27,150
53XX	Dues/Memberships	
7110-5300	Electronic School Board Membership	\$6,650
7200-5300	School Admin Memberships	\$4,700
7150-5300	Superintendent Memberships	\$2,750
	Instructional Subscriptions	\$2,975
		<hr/>
		\$17,075
54XX	Insurance	
	Food Service	\$750
	Property and Liability Insurance Premium - HUSD	\$53,329
	Property and Liability Insurance Premium - OCC	\$4,143
	Pupil Insurance	\$2,200
		<hr/>
		\$60,422
55XX	Utilities	
5560	Waste Disposal	\$6,250
5590	Building Security/Fire Alarm Monitoring - Major Alarm	\$750
5510	Propane	\$6,000
5520	Electric	\$44,500
		<hr/>
		\$57,500

56XX	Leases/Rentals		
5600	Other Equipment - rentals	\$5,000	
RS8150 5630	Routine Repair and Maintenance (including well)	\$2,500	
5630	Repairs - Technology/music instruments	\$2,350	
		<u>\$9,850</u>	
58XX	Services and Operations		
5830	Athletics/Coaching/Referee Fees	\$6,500	
5821	Audit	\$10,750	
5830	Communication Services - TT	\$15,000	
5881	Copier Lease (term date 9/2027)	\$22,260	
5830	Data Processing	\$1,250	
5825&5865	Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$340	
	Fees	\$1,500	
	Fingerprinting Costs	\$1,500	
2700/5806	Frontline	\$4,432	
5830	Jody Tuck - CALPADS Consultant	\$5,000	
5823	Legal Retainer	\$7,500	
5806	Library Software Fees (Site Council Cost)	\$1,500	
8110-5830	Living Roof (LVRF)	\$11,350	
5800	North Coast Teacher Induction Service Fee	\$1,750	
7700-5830	OPEB Actuarial - (2024-25 is the roll-over)	\$1,305	5/22/2024
	Other Services, Admin	\$2,500	
5800	Other Services, Operations	\$12,500	
3140-5830	Sex Education Class (West County Health) - funding covered by Site Council	\$1,500	
5805	Shredding Costs	\$1,500	
5840	Aeries - Student Information System	\$9,000	
5806	Youth Survey for LCAP	\$750	
	Water/Well Testing	\$8,000	
5840	Website	\$4,528	
		<u>\$132,215</u>	
59XX	Communications		
5911	Telephone (AT&T/PYS Communications)	\$10,500	
5912	Cellular hot spots (10)(Verizon)	\$3,500	
5950	Postage	\$250	
		<u>\$14,250</u>	
	Repairs/Land Improvements		
6XXX	Facility/Land Improvements	\$2,500	
		<u>\$2,500</u>	
	Transportation Costs		
5100	Home to school transportation (revenue added in LCFF Calc)	\$115,000	
5100	SPED Bus Service Cost	\$40,077	West County Estimate 5/2024
5100	Home to school transportation (Adjusted excess (NOT included in LCFF Calc))	\$157,020	
		<u>\$312,097</u>	
	Special Education - estimated costs and students		
RS 6500/OBJ 5100	Consortium SDC - 3 students (Ages out 2029, 2032 and 2034)	\$185,000	
RS 6500/OBJ 5100	Consortium SDC - 1 preschool student (Ages out 2035)	\$35,000	
5100	Consortium - Speech	\$31,162	Estimate with Melissa and Christine on 4/22/2024
5100	Consortium - APE	\$10,532	
RS 6500/OBJ 5100	Consortium - Nurse	\$9,571	
6500/OBJ 5100 SPED	Consortium - Admin/Indirect costs	\$14,206	
RS 6500/OBJ 5100	SCOE - SDC Fee for Service (student ages out 2030)	\$104,000	
5809	Dragonfly OT	\$16,500	
5810	Non Public School - 1 students (Ages out 2030)	\$35,000	
RS6500/OBJ5202	SpEd Conferences	\$500	
RS6500/OBJ5806	SpEd Software	\$300	
		<u>\$441,771</u>	

2024-25
Projected Ending Balances
FUND 08 through FUND 40

As of
June 14, 2024

Ending Balances –	Unassigned/Unappropriated
Fund 8 – Student Body Account	\$28,837
Fund 13 – Cafeteria Fund <i>Restricted</i> – cafeteria expenditures <i>Transfer in from the General Fund 01 - \$75,000</i>	\$1,000
Fund 14 – Deferred Maintenance <i>Committed</i> – deferred maintenance projects <i>Transfer in from the General Fund 01 - \$25,000</i>	\$10,090
Fund 17 – Special Reserve Fund <i>Committed</i> – instructional Program expenditures	\$242,479
Fund 20 – Postemployment Benefits <i>Committed</i> – retiree benefit expenditures <i>Transfer out to the General Fund 01 - \$15,000</i>	\$249,789
Fund 21 – Building Fund <i>Assigned</i> – building projects	\$0.00
Fund 25 – Capital Facilities Fund <i>Assigned</i> – building projects	\$75,407
Fund 40 – Capital Outlay Projects <i>Committed</i> – capital projects	\$46,110
