

HARMONY UNION SCHOOL DISTRICT

2023-24 2nd Interim Budget Update

March 14, 2024 Board Meeting

Harmony USD's 2023-24 2nd Interim Budget was developed using the 2023-24 Enacted State Budget, version 24.2b of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2023-24 2nd Interim Budget was also developed using a 10-year property tax average of 5%. Years 2024-25 and 2025-26 used a 2.5% increase based on the slowing economy. Harmony used a 5% property tax projection for 2023-24 based off the 2022-23 property tax increase of 6.55%. Real Estate transactions and property assessments were above average in 2020, 2021 and 2022. With the County Assessor's Office two years behind in property tax assessments, assuming a 5% increase seemed appropriate for the 2023-24 school year.

The Governor's January Budget has been updated to calculate the 2024-25 COLA of 3.94% down to .76%, and the 2025-26 COLA of 3.29% down to 2.73%. This change in COLA has decreased the 2024-25 and 2025-26 revenue budgets from what was reported at 1st Interim.

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 2023-24 2nd Interim Budget, the District's unduplicated count is 13 and the Supplemental/Concentration Grant percentage for the District is 27%. 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 2nd Interim, Harmony Elementary is calculated to receive 95% of their allotted funding (excluding the 13 TK students that are withheld in the enrollment count); Salmon Creek Charter will receive 92%.

The 2023-24 2nd Interim 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

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

The 2023-24 2nd Interim Budget also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by April 2, 2024, are now included in the ADA calculations. The 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation and 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 2025-26.

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 \$680,000 for 2023-24, \$650,000 for 2024-25 and \$700,000 for 2025-26.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Local Property Taxes	\$3,110,000	\$3,187,750	\$3,267,444
District LCFF ADA	45.64 \$284,559	50.35 \$306,836	55.10 \$341,964
S.C. Charter LCFF ADA	165.55 \$975,743	161.50 \$976,427	158.7 \$969,659
Pathways Charter ADA	313.83 \$1,849,698	315 \$1,904,487	320 \$1,955,821

The 2023-24 2nd Interim Budget reflects an unprecedented deficit spending of \$1,218,281. This deficit was projected at \$883,434 at the 1st Interim Budget Update, but increased an additional \$334,847 in costs due to \$149,125 in additional Special Education services, \$79,412 in additional operating contracts, and \$106,010 in additional necessary staffing (salaries and benefits). The 1st Interim Budget previously included costs of \$550,672 to complete the 2018 Bond project, \$168,350 in communication devices and Wifi extenders, and \$114,481 in security cameras.

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 2023-24, 2024-25 and 2025-26.

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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.

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.*

2nd Interim projections for 2023-24 through 2025-26 reflect an average of 3.2% increase in salaries due to the district's 3% offer and step in column increases. The Administrative configuration for 2023-24 will be a full time Superintendent/Principal, a full time Chief Business Official, a full time Asst CBO and a full time Office Manager. There are two (2) temporary certificated position layoffs reflected in 2024-25.

The 2nd Interim reflects a 5-year contract to pay \$15,000 to an HUSD Retiree through June of 2024. 2023-24 is year 5 of 5 in the contract.

In summary:

As stated above, the 2023-24 2nd Interim is significantly deficit spending. Many of the extraordinary costs in 2023-24 are not on-going, however, if the State does not provide adequate funding within the next two (2) years, it is recommended that additional budget reductions be made in addition to the reductions presented in this Budget Update.

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,585,904, 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%. With the District assigning funds in a Budget Stabilization account, in the amount of \$1,000,000, and restricted funds in the amount of \$176,120, the district's unassigned ending balance at 2nd Interim is \$409,784.

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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>
2023-24	\$2,659,491	\$232,645	\$1,181,969
2024-25	\$2,630,674	\$210,103	\$1,162,308
2025-26	\$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

2023-24 206.26

2024-25 208.45

2025-26 209

@2nd Interim

2023-24 211.19

2024-25 211.85

2025-26 213.75

2024-25 and 2025-26 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 2nd Interim 2023-24 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2023-24 through 2025-26 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 2023-24 school year. Projected Ending Balance spreadsheet is attached.

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2023-24 2nd Interim is also included.

MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED

2023-24 2nd Interim Budget								
	Actuals	Actuals	Actuals	Actuals	Actuals	2nd Interim	Budget	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Projected Budgeted ADA	236.16	214.7	214.7	185.47	173.05	211.19	211.85	213.8
COLA (Cost of Living Adj. on the Revenue Limit)	3.00%	3.24%	2.31%	1.70%	6.56%	8.22%	0.76%	2.73%
Funded/Planning COLA	3.00%	3.24%	0.00%	5.07%	6.70%	8.22%	0.76%	2.73%
BEGINNING BALANCE	\$3,533,559	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,585,904	\$1,434,851
REVENUE								
LCFF Revenue	\$2,298,483	\$2,118,374	\$2,171,407	\$2,002,103	\$2,235,094	\$2,659,491	\$2,630,674	\$2,697,536
Basic Aid Supplemental	\$1,653,618	\$1,813,215	\$1,886,260	\$1,938,063	\$2,117,654	\$2,200,000	\$2,255,000	\$2,311,375
Special Ed In-Lieu Property Tax	\$24,366	\$34,485	\$34,121	\$22,350	\$25,899	\$23,959	\$24,250	\$24,250
Federal Revenues	\$104,179	\$110,463	\$275,597	\$391,505	\$102,851	\$307,556	\$292,609	\$292,609
State Revenues	\$413,864	\$241,897	\$418,511	\$626,086	\$1,031,343	\$516,679	\$510,654	\$518,045
Local Revenues	\$221,768	\$292,516	\$224,633	\$240,026	\$232,038	\$341,680	\$323,823	\$331,725
TOTAL REVENUE:	\$4,716,278	\$4,610,950	\$5,010,529	\$5,220,133	\$5,744,879	\$6,049,364	\$6,037,009	\$6,175,540
EXPENDITURES								
Certificated Salaries	\$1,488,487	\$1,735,646	\$1,635,794	\$1,752,385	\$1,982,919	\$2,217,745	\$2,089,486	\$2,028,482
Classified Salaries	\$638,323	\$683,848	\$807,308	\$1,011,288	\$1,192,725	\$1,240,013	\$1,235,761	\$1,242,739
Employee Benefits (2% increase 2021-22)	\$1,198,022	\$1,191,387	\$1,256,250	\$1,415,550	\$1,528,512	\$1,747,107	\$1,714,517	\$1,721,149
STRS included in employee benefits	\$469,094	\$491,212	\$452,757	\$504,397	\$543,569	\$596,503	\$524,448	\$498,568
PERS included in employee benefits	\$143,980	\$125,449	\$142,102	\$195,594	\$223,472	\$281,664	\$319,773	\$329,366
Retiree Health Benefits	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0
Books, Supplies & Equipment	\$129,591	\$159,394	\$329,679	\$211,593	\$219,800	\$448,896	\$186,306	\$189,201
Services and other Operating Expenses (including transportation)	\$955,466	\$990,764	\$778,932	\$854,704	\$896,990	\$1,117,431	\$951,991	\$960,872
Capital Outlay and Land Improvements	\$1,380	\$9,613	\$102,359	\$8,080	\$62,924	\$140,781	\$15,000	\$15,000
TOTAL EXPENSE:	\$4,411,267	\$4,770,652	\$4,910,322	\$5,253,600	\$5,883,870	\$6,911,973	\$6,193,063	\$6,157,444
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$305,010	(\$159,701)	\$100,207	(\$33,467)	(\$138,991)	(\$862,609)	(\$156,053)	\$18,096
Transfer In from Retiree Benefits Fund	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0
Transfers In from Fund 17	\$0	\$34,718	\$20,000	\$20,000	\$0	\$1,368,085	\$80,000	\$80,000
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
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)
Transfer Out to SC Advisory Board (site council)	(\$40,000)	(\$40,000)	\$0	(\$17,549)	(\$22,631)	(\$8,085)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$60,000)	(\$127,000)	(\$90,540)	(\$69,284)	(\$74,387)	(\$75,000)	(\$75,000)	(\$75,000)
Transfer out to Fund 40					(\$551,285)	(\$550,672)		
EXCESS (DEFICIT) AFTER TRANSFERS:	\$300,834	(\$206,578)	\$19,432	(\$55,621)	(\$749,049)	(\$1,218,281)	(\$151,053)	\$23,096
ENDING BALANCE:	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,585,904	\$1,434,851	\$1,457,947
Components of Above Ending Balance								
Economic Uncertainties Board Designated 5%	\$220,563	\$238,533	\$245,516	\$262,680	\$294,193	\$445,287	\$389,903	\$388,122
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
Revolving Fund	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Restricted Ending Balance	\$200,284	\$203,682	\$191,576	\$280,685	\$277,830	\$176,120	\$57,603	\$25,699
Unassigned Ending Balance	\$1,013,046	\$785,101	\$809,655	\$647,761	\$381,662	(\$36,003)	(\$13,155)	\$43,628

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

2023-24 at 2nd Interim Budget

	Unaudited	2nd Interim	Estimated	Estimated
	Actuals	Budget	Budget	Budget
	2022-23	2023-24	2024-25	2025-26
<i>ADA (Projected in out years)</i>	174.96	211.19	211.85	213.80
<i>COLA (Cost of Living Adj. on the Revenue Limit)</i>	6.56%	8.22%	0.76%	2.73%
BEGINNING BALANCE	\$3,591,626	\$2,804,185	\$1,585,904	\$1,434,851
LCFF Revenue	\$2,235,094	\$2,659,491	\$2,630,674	\$2,697,536
Basic Aid Supplemental	\$2,117,654	\$2,200,000	\$2,255,000	\$2,311,375
Special Ed In-Lieu Property Tax	\$25,899	\$23,959	\$24,250	\$24,250
Federal Revenues	\$102,851	\$307,556	\$292,609	\$292,609
State Revenues	\$1,031,343	\$516,679	\$510,654	\$518,045
Local Revenues	\$232,038	\$341,680	\$323,823	\$331,725
TOTAL REVENUE:	\$5,744,879	\$6,049,364	\$6,037,009	\$6,175,540
EXPENDITURES				
Certificated Salaries (years 2&3 include a 3% increase)	\$1,982,919	\$2,217,745	\$2,089,486	\$2,028,482
Classified Salaries (years 2&3 include a 3% increase)	\$1,192,725	\$1,240,013	\$1,235,761	\$1,242,739
Employee Benefits (years 2&3 include a 2.5% increase)	\$1,528,512	\$1,747,107	\$1,714,517	\$1,721,149
<i>STRS included in employee benefits (19.10%)</i>	\$543,569	\$596,503	\$524,448	\$498,568
<i>PERS included in employee benefits (26.68%)</i>	\$223,472	\$281,664	\$319,773	\$329,366
<i>Retiree Health Benefits</i>	\$15,000	\$15,000	\$0	\$0
Books, Supplies & Equipment	\$219,800	\$448,896	\$186,306	\$189,201
Services & Operating Expenses (including transportation)	\$896,990	\$1,117,431	\$951,991	\$960,872
Capital Outlay and Land Improvements	\$62,924	\$140,781	\$15,000	\$15,000
TOTAL EXPENSE:	\$5,883,870	\$6,911,973	\$6,193,062	\$6,157,443
BALANCE BEFORE TRANSFERS:	(\$138,991)	(\$862,609)	(\$156,052)	\$18,097
Transfer In from Retiree Benefits Fund	\$15,000	\$15,000	\$0	\$0
Transfer Into Salmon Creek Charter	\$1,753,245	\$1,368,085	\$1,530,000	\$1,530,000
Transfer In from Fund 17 re Security	\$0	\$255,000	\$80,000	\$80,000
Transfer Out to Salmon Creek Charter	(\$1,730,000)	(\$1,360,000)	(\$1,500,000)	(\$1,500,000)
Transfer Out to SC Advisory Board (site council)	(\$22,631)	(\$8,085)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$74,387)	(\$75,000)	(\$75,000)	(\$75,000)
Transfer Out to Fund 40	(\$551,285)	(\$550,672)	\$0	\$0
BALANCE AFTER TRANSFERS:	(\$749,049)	(\$1,218,281)	(\$151,052)	\$23,097
GENERAL FUND ENDING BALANCE:	\$2,842,577	\$1,585,904	\$1,434,851	\$1,457,949
Components of General Fund Ending Balance				
Economic Uncertainties (5% of Exp.) Board Designated	\$294,193	\$445,287	\$389,903	\$388,122
Budget Stabilization	\$1,850,000	\$1,000,000	\$1,000,000	\$1,000,000
1) Revolving Fund	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$277,830	\$176,120	\$57,603	\$25,699
4) Unassigned Ending Balance	\$420,054	(\$36,003)	(\$13,155)	\$43,628

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

REVENUE

LCFF Revenue

HUSD

K - 2 District Property Tax	\$3,110,000	
EPA (Education Protection Account)	\$54,995	
EPA (Education Protection Account - AR)	\$9,575	
State Aid	\$523,123	
Basic Aid Charter Supplemental	\$2,200,000	
In-Lieu of Property Tax	(\$2,825,441)	
Transfer out to FD 14 - Deferred Maint	(\$25,000)	
Sp. Ed. In Lieu Property Tax	\$23,959	SELPA Est.

Salmon Creek

S. C. Charter in Lieu Property Taxes	\$975,743
EPA (Education Protection Account)	\$177,650
State Aid	\$658,846
	\$2,659,491

Federal Revenues

Title I RS3010	\$57,518	revised 1/2024
Title II RS4035	\$9,166	revised 1/2024
Title IV RS4127	\$10,000	
SELPA Mental Health Federal REV	\$2,499	
Sp. Ed. Federal Revenues RS3310	\$25,522	
Comprehensive Support and Improvement Plan (CSI Grant)	\$178,351	
REAP Grant (SRSA) RS5810	\$24,500	
	\$307,556	

State Revenues

ELOP - RS2600	\$107,141	updated 11/2023
Lottery RS1100 - May 2023 Dartboard	\$37,381	updated 2/2024
Lottery Prop 20 RS6300 - May 2023 Dartboard	\$15,206	updated 2/2024
Mandated Block Grant HUSD - May 2023 Dartboard	\$1,499	CDE revised 11/6/2023
Mandated Block Grant SCC - May 2023 Dartboard	\$2,644	CDE revised 11/6/2023
Transportation REV	\$55,500	
CSESAP Program REV (Est)	\$50,000	
SELPA Mental Health State REV	\$16,993	SELPA 5/2023
SELPA Mental Health State PreSchool REV	\$6,845	
STRS - On-Behalf RS7690	\$183,916	updated 5/2023 SCOE BIZ
Arts & Music Grant	\$2,274	
Proposition 28 - Arts and Music Funding Guarantee (HUSD)	\$6,263	updated 1/2024
Proposition 28 - Arts and Music Funding Guarantee (SCC)	\$18,970	updated 1/2024
Learning Recovery Block Grant (2021-22 true-up)	\$95	
Farm to School Grant	\$11,952	
	\$516,679	

Local Revenues

ARK Donation RS0242	\$50,000	updated 11/2023
Rent/Misc	\$15,499	
RESIG Safety Credit RS9090	\$1,685	RESIG 11/7 email
Aftercare Revenue	\$50,000	
SELPA - Interagency	\$17,819	updated 8/2/2023
State Special Education (AB602 REV)	\$156,794	2023-24 AB602 Est REV
SELPA - Out of Home Care (PY)	\$22,282	updated 8/2/2023
Interest Income	\$27,600	
	\$341,680	

TOTAL REVENUE

\$6,049,364

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

Classroom Teachers, Counselor, Music and Drama	\$1,801,427	updated 2/2024
Substitutes	\$55,000	updated 2/2024
Teacher Stipends	\$62,725	updated 2/2024
ELOP Salaries	\$45,306	updated 2/2024
	\$1,964,458	

Administrative/Confidential Salaries

Superintendent/Principal	\$189,574	updated 11/2023
Vice Principal	\$0	
Chief Business Official	\$119,070	updated 11/2023
Asst. CBO	\$79,155	updated 11/2023
Administrative Assistant	\$81,554	updated 11/2023
Nurse	\$25,000	updated 11/2023
School Psychologist (0.3 FTE)	\$39,813	updated 11/2023
	\$534,166	

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

Homework Club	\$23,900	
Classified Salaries Additional Pay / Stipends	\$31,000	
CSESAP Match (Est)	\$50,000	
Custodial and Maintenance	\$138,138	
Head of Farm and Garden	\$69,072	
Farm and Garden Assistant	\$24,680	
Library and Media Services Technician	\$32,380	
Paraeducators and Instructional Assistants (9 Para, 2IAs, 1 Bilingual)	\$373,865	updated 2/2024
CSI Paraeducator	\$34,500	
Special Education (2-1:1s & RSP)	\$117,372	
ELOP SummerSchool and Afterschool	\$64,229	
	\$935,235	

Employee Benefits

Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)	\$144,364	
CERT STRS (19.1%)	\$380,572	updated 01/03/2024
ADMIN STRS (19.1%)	\$32,015	
PERS (26.68%, 27.8%, 28.5%)	\$281,664	
STRS - On-Behalf (RS 7690)	\$183,916	updated 5/2023 SCOE BIZ
Retiree Benefits	\$15,000	
Health Benefits (Medical, Dental, Vision, Cash in Lieu)	\$709,576	updated 05/30/23
	\$1,747,107	

Books/Materials/Supplies

Athletics	\$5,750
Basic Order (Paper, etc.)	\$3,000
Books other than textbooks	\$1,725
Computer Software	\$3,000
COVID Materials	\$750
Curriculum/Curriculum Materials	\$42,257
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$16,000
Drama Materials and Supplies	\$5,000
ELOP Summer School materials and supplies	\$3,500
Electronic Curriculum (Lexia/TCI/LCAP/TPT)	\$19,214
Equipment - Front Office and Bsn Office	\$5,000
Equipment - technology (iPads, Chromebooks, etc)	\$40,065
Equipment - KITFunds	\$35,000
First Aid Supplies (616)	\$6,685
Food for Meetings	\$7,500
Front Office, Bsn Office and Staff Room Supplies	\$10,000
Furniture (Front Office/Staff Room/Desks)	\$18,000
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$5,500
Garden Supplies	\$2,500
Music (instrument replacements/repair)	\$1,500
Positive Behavior Incentives	\$1,500
Site Council (Grants + annual costs of library and recess equipment)	\$25,000
Spanish Club Materials	\$500
Special Education Classroom Materials	\$1,500
Teacher Classroom Allocations (\$800 x 16 teachers + New Classroom setup)	\$18,100
Technology Supplies (Radios/WiFi Equipment)	\$168,350
Textbooks	\$2,000
	\$448,896

Sub-Agreements

Technology Contract (SCOE)	\$2,500	
SCOE - Emergency Sub Exp.	\$110	
		\$2,610

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	
		\$27,150

Dues/Memberships

Electronic School Board Membership	\$6,650	
School Admin Memberships	\$4,700	
Superintendent Memberships	\$2,750	
Instructional Subscriptions	\$2,975	
		\$17,075

Insurance

Food Service	\$750	
Property and Liability Insurance Premium - HUSD	\$53,329	RESIG 23-24 Est.
Property and Liability Insurance Premium - OCC	\$4,143	
Pupil Insurance	\$2,200	
		\$60,422

Utilities

Water - due to broken well control panel	\$3,500	
Waste Disposal	\$6,000	
Building Security/Fire Alarm Monitoring - Major Alarm	\$500	
Propane	\$6,000	
Electric	\$46,000	
		\$62,000

Leases/Rentals

Other Equipment - rentals	\$5,000	
Routine Repair and Maintenance (including well)	\$6,750	
Repairs - Technology/music instruments	\$2,350	
		\$14,100

Services and Operations

Athletics/Coaching/Referee Fees	\$6,500	
Audit	\$10,500	
Communication Services - TT	\$20,000	
Community Matters	\$7,200	
Copier Lease (term date 9/2027)	\$22,260	
Data Processing	\$1,250	
Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$340	
Fees	\$1,500	
Fingerprinting Costs	\$3,500	
Frontline	\$4,432	
Legal Services (School & College Legal Services & F3)	\$40,000	updated 2/2024
Library Software Fees	\$5,000	
Living Roof (LVRF)	\$5,000	
Math Pilot Program	\$7,500	
Negotiator Costs (School & College Legal; Paul Boyland)	\$750	
North Coast Teacher Induction Service Fee	\$1,750	
OPEB Actuarial	\$1,750	
Other Services, Admin	\$2,500	
Other Services, Operations	\$27,500	
SAY Contract	\$11,000	
SCOE contract to digitize boxes from storage room	\$500	
Sex Education Class (West County Health) - funding covered by Site Council	\$1,500	
Shredding Costs	\$1,300	
Youth Survey for LCAP	\$750	
Water/Well Testing	\$13,275	
Website (Blackboard)	\$4,528	(Year 3 of 5)
		\$202,085

Communications

Telephone (AT&T/PYS Communications)	\$10,500	
Cellular hot spots (10)(Verizon)	\$3,500	
Postage	\$250	
	<u>\$14,250</u>	

Repairs/Land Improvements

Facility/Land Improvements (Surveillance Cameras/ Cafeteria Upgrades)	\$140,781	
	<u>\$140,781</u>	

Transportation Costs

Home to school transportation (revenue added in LCFF Calc)	\$115,000	
SPEd Bus Service Cost	\$11,500	
Home to school transportation (excess cost NOT included in LCFF Calc)	\$126,889	
	<u>\$253,389</u>	

Special Education - estimated costs and students

SpEd 1-year Settlement	\$80,700	updated 2/2024
Consortium SDC - 1 student (Ages out 6/29)	\$70,418	
Consortium SDC - 1 preschool student	\$45,686	
Consortium - Speech	\$31,162	updated 12/3
Consortium - APE	\$10,532	
Consortium - Nurse	\$9,571	
Consortium - Admin/Indirect costs	\$14,206	
SCOE - SDC Fee for Service (student ages out 6/24)	\$84,000	updated 3/2024
Dragonfly OT	\$13,600	updated 12/3
Non Public School - 2 students (thru 6/24 and 6/31)	\$96,425	updated 3/6
Edu Eval - Consultant	\$7,250	updated 12/3
SpEd Conferences	\$500	
SpEd Software	\$300	
	<u>\$464,350</u>	

FUND: 14 Restricted Maintenance		Previous Year	Current Year	Projection Year	Projection Year
		2022-23	2023-24	2024-25	2025-26
Object Codes					
Revenue					
Transfer from General Fund	8091	\$25,000	\$25,000	\$25,000	\$25,000
Transfer from Fund 40	8919				
Fair Value Investment	8662	(\$1,815)			
Interest	8660	\$1,095	\$925	\$500	\$500
Total Revenue		\$24,280	\$25,925	\$25,500	\$25,500
Expenditures					
Equipment/Maintenance	4400	\$1,571	\$31,000		
Repairs and Maintenance	5630	\$34,381	\$29,807.59	\$5,000	\$5,000
Professional Services - Prop Mngt/Contracted	5830	\$1,540	\$7,000	\$1,000	\$1,000
Professional Services - Tree work/Poison Oak	5830	\$1,516	\$9,000	\$5,000	\$5,000
Professional Services - Major Alarm (Fire Panel Replacement)					
Building and Site Improvements	6000	\$5,931			
Total Expenditures		\$44,939	\$76,808	\$11,000	\$11,000
Net Increase (Decrease)		(\$20,659)	(\$50,883)	\$14,500	\$14,500
Fund Balance					
Beginning Balance		\$71,541	\$50,882	(\$0)	\$14,500
Audit Adjustment(s)					
Net Ending Balance		\$50,882	(\$0)	\$14,500	\$29,000

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

Equipment is a new lawn mower.
 Maintenance and repairs due to HVAC Units.
 Tree work/Poison Oak due to emergency tree work caused by storms; poison oak clean-up in student play areas.

2024-2026 Projected Budgets for:

Maintenance and repairs due to HVAC Units.
 Tree work/Poison Oak due to emergency tree work caused by storms; poison oak clean-up in student play areas.

FUND: 17 Special Reserve Fund for Instructional Programs		Previous Year	Current Year	Projection Year	Projection Year
		2022-23	2023-24	2024-25	2025-26
Object Codes					
Revenue					
Interest	8660	\$8,241	\$7,500	\$6,500	\$5,500
Fair Value Investment	8662	(\$16,808)			
Total Revenue		(\$8,567)	\$7,500	\$6,500	\$5,500
Expenditures					
Hand Radios	4400		\$175,000		
Special Educaiton Settlement	5100		\$80,000	\$80,000	\$80,000
Total Expenditures		\$0	\$255,000	\$80,000	\$80,000
Net Increase (Decrease)		(\$8,567)	(\$247,500)	(\$73,500)	(\$74,500)
Fund Balance					
Beginning Balance		\$489,046	\$480,479	\$232,979	\$159,479
Audit Adjustment(s)					
Net Ending Balance		\$480,479	\$232,979	\$159,479	\$84,979

2023-24

New Hand Radios (walkie-talkies) for all Staff
\$80,700 Special Education Settlement

FUND: 20 Postemployment Benefits Fund

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2023-24	2024-25	2025-26
<u>Revenue</u>					
Interest	8660	\$6,019	\$6,000	\$2,500	\$2,500
Fair Value Investment	8662	(\$8,769)			
Total Revenue		(\$2,750)	\$6,000	\$2,500	\$2,500
<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)	(\$9,000)	\$2,500	\$2,500
<u>Fund Balance</u>					
Beginning Balance		\$818,409	\$250,659	\$241,659	\$244,159
Audit Adjustment(s)					
Net Ending Balance		\$250,659	\$241,659	\$244,159	\$246,659

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		
Total Revenue		\$3,639,230	\$629,248	\$0	\$0
<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		
Total Expenditures		\$3,995,640	\$428,782	\$0	\$0
Net Increase (Decrease)		(\$356,410)	\$200,466	\$0	\$0
<u>Fund Balance</u>					
Beginning Balance		\$351,054	(\$5,356)	\$195,110	\$195,110
Audit Adjustment(s)					
Net Ending Balance		(\$5,356)	\$195,110	\$195,110	\$195,110

HARMONY UNION SCHOOL DISTRICT
2022-23 2nd Interim Comparison to Budget Projections
FUNDS 01 and 03
Analysis of Changes

	ADA	206.26	214.94	211.19
BEGINNING BALANCE	\$2,804,185	\$2,804,185	\$2,804,185	

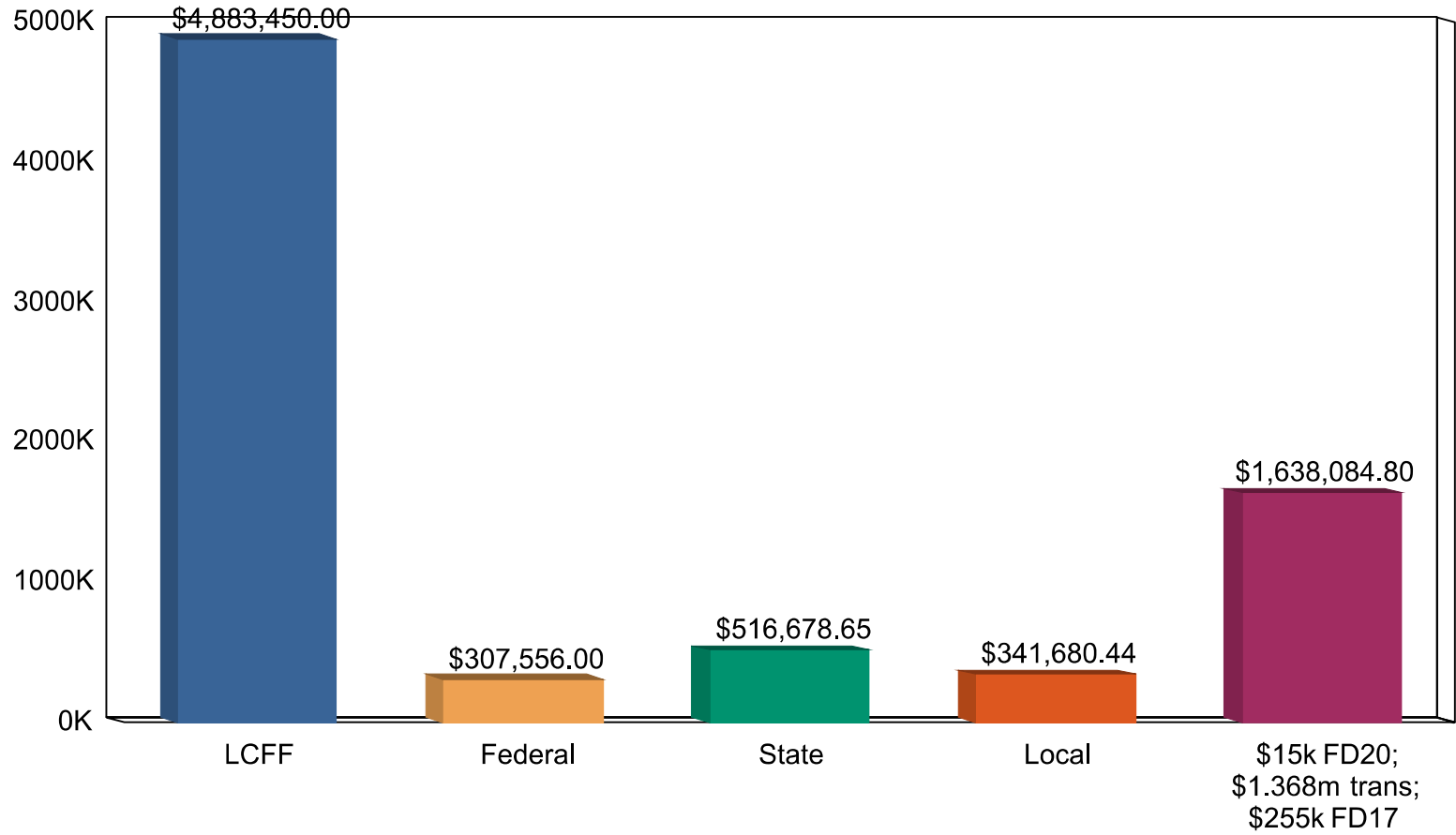
REVENUE	2023-24 Budget	2023-24 1st Interim	2023-24 2nd Interim	Difference	Comments
LCFF Revenue	\$2,564,998	\$2,671,747	\$2,659,491	\$94,493	ADA increased 4% more than anticipated and property taxes increased 1.5% more than original budget
Basic Aid Charter Supplemental	\$2,113,000	\$2,200,000	\$2,200,000	\$87,000	Basic Aid Supplemental estimation based on out of district LCFF students.
Sp. Ed. In Lieu Property Tax	\$23,959	\$23,959	\$23,959	\$0	Amount based off of LCFF ADA and Property Taxes
Federal Revenues	\$263,311	\$276,572	\$307,556	\$44,245	Recalc of all Federal funds (Title I, II & IV)(SpEd Rev)(SRSA Grant)
State Revenues	\$538,652	\$512,501	\$516,679	(\$21,973)	Increase in CSI Grant and removal of Cafeteria Grant that went directly to the Cafeteria
Local Revenues	\$238,979	\$339,081	\$341,680	\$102,701	shArk PTA increased annual donation by \$10k, \$50k Afterschool revenue added, Increase in SELPA funding
Total Revenue	\$5,742,899	\$6,023,860	\$6,049,365	\$306,466	Increase (Decrease) in Revenue

EXPENDITURES	2023-24 Budget	2023-24 1st Interim	2023-24 2nd Interim	Difference	Comments
Certificated Salaries	\$2,206,035	\$2,213,131	\$2,217,745	\$11,710	2 Certificated Teachers climbed up Salary Steps, hired .15 FTE Drama Teacher
Classified Salaries	\$978,185	\$1,121,500	\$1,240,013	\$261,828	Increase re 5 new hires (3 classroom paras, 1 Afterschool para and 1 SpEd)
Employee Benefits	\$1,518,540	\$1,590,186	\$1,747,107	\$228,567	Benefits (retirement and health) increased due to staff changes and additional staff
Books and Supplies	\$209,725	\$448,896	\$448,896	\$239,171	\$175k for radios, \$50k re iPads and MacBooks, Staff Room furniture, desks for Admin, Curriculum, Athletic Uniforms
Services and other Operating Expenditures	\$840,308	\$940,909	\$1,117,431	\$277,123	Increase due Special Education and Transportaiton costs per new students. SpEd settlement of \$80,700.
Capital Outlay	\$10,500	\$157,000	\$140,781	\$130,281	\$130k increase re security cameras and install
Total Expenditures	\$5,763,293	\$6,471,622	\$6,911,973	(\$1,148,680)	Increase (Decrease) in Expenses

Totals for the following Balances:

	Change				
Difference of transfer in/out of Gen Fund	(\$550,672)	(\$435,672)	(\$355,672)	\$195,000	
ENDING BALANCE	(\$80,394)	(\$883,434)	(\$1,218,280)	(\$1,137,886)	
Economic Uncertainties	\$288,165	\$323,581	\$445,287	\$157,122	5% of General Fund Expenses
Restricted Ending Balance	\$120,044	\$223,982	\$176,120	\$56,076	Federal and State One-Time Funds and SpEd Funding
Revolving Fund	\$500	\$500	\$500	\$0	
Budget Stabilization	\$1,300,000	\$1,300,000	\$1,000,000	(\$300,000)	
Unassigned Ending Balance	\$1,015,082	\$72,688	(\$36,002)	(\$1,051,084)	Property Taxes, BAS, and funds without restrictions

General Funds Revised Budget (from accounts) Revenues



General Funds Revised Budget (from accounts) Expenditures

