

| HARMONY UNION SCHOOL DISTRICT | | | | |
|---|----------------------|-----------------------|---------------------|---------------------|
| BUDGET PROJECTIONS 2025-26 through 2027-28 | | | | |
| 2025-26 @ Budget Development | | | | |
| | Projected Actuals | Budget Development | Projected Budget | Projected Budget |
| | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| ADA (Projected in out years) | 204.23 | 206.85 | 209.62 | 202.20 |
| COLA (Cost of Living Adj. on the Revenue Limit) | 1.07% | 2.3% | 3.02% | 3.42% |
| BEGINNING BALANCE | \$1,699,162 | \$811,557 | \$1,212,570 | \$1,228,233 |
| LCFF Revenue | \$2,535,160 | \$2,590,139 | \$2,675,962 | \$2,693,167 |
| Basic Aid Supplemental | \$2,402,609 | \$2,350,000 | \$2,420,500 | \$2,517,320 |
| Special Ed In-Lieu Property Tax | \$38,276 | \$38,276 | \$39,233 | \$40,214 |
| Federal Revenues | \$317,135 | \$131,385 | \$128,455 | \$130,274 |
| State Revenues | \$536,951 | \$678,753 | \$701,953 | \$717,588 |
| Local Revenues | \$402,294 | \$478,985 | \$504,400 | \$509,977 |
| TOTAL REVENUE: | \$6,232,425 | \$6,267,538 | \$6,470,503 | \$6,608,539 |
| EXPENDITURES | | | | |
| Certificated Salaries (years 2&3 include a 3% increase) | \$2,420,137 | \$2,119,805 | \$1,909,777 | \$1,898,282 |
| Classified Salaries (years 2&3 include a 3% increase) | \$1,357,844 | \$1,196,040 | \$1,197,532 | \$1,250,858 |
| Employee Benefits (years 2&3 include a 2.5% increase) | \$1,891,639 | \$1,768,606 | \$1,715,280 | \$1,784,003 |
| STRS included in employee benefits (19.10%) | | \$614,834 | \$582,667 | \$590,750 |
| PERS included in employee benefits (26.81%, 26.9%, 27.8%) | | \$267,789 | \$276,655 | \$298,777 |
| Retiree Health Benefits | \$0 | \$9,946 | \$0 | \$0 |
| Books, Supplies & Equipment | \$219,084 | \$120,455 | \$124,320 | \$125,891 |
| Services & Operating Expenses (including transportation) | \$1,181,326 | \$1,452,265 | \$1,382,931 | \$1,418,953 |
| Capital Outlay and Land Improvements | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENSE: | \$7,070,030 | \$6,657,171 | \$6,329,840 | \$6,477,987 |
| BALANCE BEFORE TRANSFERS: | (\$837,605) | (\$389,633) | \$140,663 | \$130,553 |
| Transfer In from Fund 17 (Security) and Fund 20 (Retiree) | | \$140,646 | (\$75,000) | (\$75,000) |
| Transfer Into Salmon Creek Charter | \$2,090,280 | \$2,251,000 | \$2,030,000 | \$2,030,000 |
| Transfer Out to Salmon Creek Charter | (\$2,055,000) | (\$2,211,000) | (\$2,000,000) | (\$2,000,000) |
| Transfer Out to SC Advisory Board (site council) | (\$35,280) | (\$40,000) | (\$30,000) | (\$30,000) |
| Transfers to Fund 13 | (\$50,000) | \$650,000 | (\$50,000) | (\$50,000) |
| BALANCE AFTER TRANSFERS: | (\$887,605) | \$401,013 | \$15,663 | \$5,553 |
| GENERAL FUND ENDING BALANCE: | \$811,557 | \$1,212,570 | \$1,228,233 | \$1,233,785 |
| Components of General Fund Ending Balance | | | | |
| Economic Uncertainties (5% of Exp.) Board Designated | \$353,502 | \$332,859 | \$316,492 | \$323,899 |
| Budget Stabilization | \$250,000 | \$650,000 | \$800,000 | \$800,000 |
| 1) Revolving Fund | \$500 | \$500 | \$500 | \$500 |
| 2) Restricted Ending Balance | \$164,168 | \$129,614 | \$81,400 | \$75,000 |
| 3) Assigned Ending Balance | \$37,341 | \$5,069 | \$5,000 | \$5,000 |
| 4) Unassigned Ending Balance | \$6,047 | \$94,528 | \$24,841 | \$29,386 |

| HARMONY UNION SCHOOL DISTRICT | | |
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| BUDGET PROJECTIONS 2024-25 through 2026-27 | | |
| REVENUE | | |
| | | |
| LCFF Revenue | | |
| HUSD | | |
| K - 2 District Property Tax | | \$3,325,537 |
| EPA (Education Protection Account) | | \$81,786 |
| State Aid | | \$523,123 |
| Basic Aid Charter Supplemental | | \$2,350,000 |
| In-Lieu of Property Tax | | (\$2,937,712) |
| Transfer out to FD 14 - Deferred Maint | | (\$25,000) |
| Sp. Ed. In Lieu Property Tax | | \$38,276 |
| | | |
| Salmon Creek | | |
| S. C. Charter in Lieu Property Taxes | | \$860,091 |
| EPA (Education Protection Account) | | \$171,601 |
| State Aid | | \$590,713 |
| | | \$2,590,139 |
| Federal Revenues | | |
| Title I RS3010 | | \$58,000 |
| Title II RS4035 | | \$7,600 |
| Title IV RS4127 | | \$10,000 |
| Mental Health Federal REV (on-going) | | \$2,500 |
| SpEd Federal Revenue | | \$29,570 |
| Federal Preschool SpEd Grant (on-going) | | \$720 |
| REAP Grant (SRSA) RS5810 | | \$22,995 |
| | | \$131,385 |
| | | |
| State Revenues | | |
| ELOP - RS2600 | | \$200,000 |
| Lottery RS1100 - Dartboard | | \$39,900 |
| Lottery Prop 20 RS6300 - May 2023 Dartboard | | \$17,130 |
| Mandated Block Grant HUSD - May 2023 Dartboard | | \$2,567 |
| Mandated Block Grant SCC - May 2023 Dartboard | | \$2,939 |
| 2025 KIT Funds Est. | | \$35,000 |
| CDE Preschool Grant REV (on-going) | | \$21,557 |
| CDE Mental Health REV (on-going) | | \$17,338 |
| Transportation REV | | \$59,024 |
| CSESAP Program REV (Est) | | \$35,000 |
| STRS - On-Behalf RS7690 | | \$218,569 |
| Proposition 28 - Arts and Music Funding Guarantee (HUSD) | | \$7,385 |
| Proposition 28 - Arts and Music Funding Guarantee (SCC) | | \$22,344 |
| | | \$678,753 |
| | | |
| Local Revenues | | |
| Aftercare Revenue | | \$100,000 |
| ARK Donation RS0242 | | \$50,000 |
| Local Grants | | \$12,500 |
| Rent/Misc | | \$40,000 |
| RESIG Safety Credit RS9090 | | \$2,000 |
| Charter Oversight Fee | | \$50,000 |
| RESIG W/C Equity | | \$9,000 |
| State Special Education (AB602 REV) | | \$155,485 |
| Anal Pass Thru re SpEd | | \$25,000 |
| Interest Income | | \$35,000 |
| | | \$478,985 |
| | | |
| TOTAL REVENUE | | \$6,267,538 |

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| EXPENDITURES | | |
| Certificated Salaries (budget includes step and column and 3% increase each year) | | |
| Classroom Teachers, Intervention, Counselor, Music and Drama | | \$1,630,133 |
| Substitutes | | \$45,000 |
| Teacher Stipends, Class Overages, Over contracted hours | | \$62,500 |
| ELOP Salaries | | \$18,550 |
| | | \$1,756,183 |
| Administrative/Confidential Salaries | | |
| Superintendent, Vice Principal & School Psychologist (.5) | | \$363,622 |
| Chief Business Official, Asst. CBO, Administrative Assistant | | \$304,103 |
| | | \$667,725 |
| Classified Salaries (budget includes step and column and 3% increase each year) | | |
| Classified Salaries Additional Pay / Stipends | | \$12,500 |
| CSESAP Match (Est) | | \$35,000 |
| Custodial and Maintenance Team (1.5 FTE) | | \$117,826 |
| Farm and Garden Team (1.7 FTE) | | \$119,046 |
| Library and Media Services Technician | | \$42,076 |
| Paraeducators and Instructional Assistants (5 Paras/1IA/1 Bilingual) | | \$235,947 |
| Reading Intervention/Student Advisor | | \$164,371 |
| Special Education (1:1 & RSP) | | \$84,971 |
| ELOP/Afterschool Coordinator, Paras and Summer Boost | | \$80,200 |
| | | \$891,937 |
| Employee Benefits | | |
| Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.) | | \$133,119 |
| CERT STRS (19.1%) | | \$326,814 |
| ADMIN STRS (19.1%) | | \$69,452 |
| PERS (26.81%, 26.9%, 27.8%) | | \$267,789 |
| STRS - On-Behalf (RS 7690) | | \$218,569 |
| Health Benefits - Retiree (Medical/Dental) | | \$9,946 |
| Health Benefits (Medical/Dental/Vision) | | \$742,918 |
| | | \$1,768,606 |
| Books/Materials/Supplies | | |
| Curriculum/Curriculum Materials | | \$10,850 |
| Textbooks | | \$9,505 |
| Books other than textbooks (Library not included here) | | \$3,500 |
| Electronic Curriculum (Lexia/TCI/LCAP/TPT) | | \$5,900 |
| Events (shArk) | | \$7,500 |
| Drama Materials, Supplies, Set (shArk) | | \$3,000 |
| Garden Maintenance Supplies & custodial maintenance of garden (8200) | | \$4,000 |
| Site Council (Grants, Assemblies, Authors, Library, Positive Behavior Incentives) | | \$20,000 |
| Teacher Classroom Allocations (RS6300) | | \$10,000 |
| Special Education Classroom Materials (RS6500) | | \$1,950 |
| Front Office, Bsn Office and Staff Room Supplies | | \$5,000 |
| Basic Order (Paper, etc.) | | \$2,000 |
| Custodial Supplies | | \$15,000 |
| First Aid Supplies (RS9090 Obj616) | | \$3,500 |
| Food for Meetings (shArk) | | \$7,500 |
| Technology (iPads, Chromebooks, etc)(\$2k Site Council) | | \$6,000 |
| Music (instrument replacements/repair)(Site Council) | | \$750 |
| ELOP Food Purchases | | \$4,500 |
| | | \$120,455 |
| Travel/Workshops/Conferences | | |
| Board & Superintendent Workshops | | \$575 |
| School Admin Conference | | \$195 |
| Mileage and Reimbursement | | \$350 |
| Professional Development - Certificated | | \$1,500 |
| Professional Development - Parent Participation | | \$3,500 |
| School Sponsored Field Trips (shArk) | | \$20,000 |
| | | \$26,120 |

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| Dues/Memberships | | |
| Electronic School Board Membership | | \$9,335 |
| School Admin Memberships | | \$2,775 |
| Superintendent Memberships | | \$1,972 |
| Instructional Subscriptions | | \$1,051 |
| | | \$15,133 |
| | | |
| Insurance | | |
| Property and Liability Insurance Premium - HUSD | | \$55,995 |
| Property and Liability Insurance Premium - OCC | | \$2,482 |
| Pupil Insurance | | \$2,462 |
| | | \$60,939 |
| | | |
| Utilities | | |
| Waste Disposal | | \$6,500 |
| Building Security/Fire Alarm Monitoring - Major Alarm | | \$660 |
| Propane | | \$6,400 |
| Electric | | \$55,500 |
| | | \$69,060 |
| | | |
| Leases/Rentals | | |
| Other Equipment - rentals | | \$8,000 |
| Water/Well Testing | | \$4,500 |
| Repairs - Technology/music instruments (Site Council) | | \$750 |
| | | \$13,250 |
| | | |
| Services and Operations | | |
| Athletics/Coaching/Referee Fees (shArk) | | \$12,000 |
| Audit | | \$11,000 |
| Teacher Mentorship | | \$4,000 |
| Copier Lease (term date 9/2027) | | \$27,000 |
| Data Processing | | \$1,313 |
| Employment Advertising (Obj5865) and all other Advertising (Obj5825) | | \$1,025 |
| Fees | | \$1,500 |
| Fingerprinting Costs | | \$1,500 |
| Frontline | | \$5,100 |
| Jody Tuck - CALPADS Consultant | | \$3,000 |
| Legal Retainer | | \$15,000 |
| Library Software Fees (Site Council Cost) | | \$1,500 |
| Campus Maintenance/Living Roofs | | \$7,000 |
| North Coast Teacher Induction Service Fee | | \$1,750 |
| OPEB Actuarial | | \$2,750 |
| Professional Consultants (Paleo Day & Author Visits) | | \$10,125 |
| Sex Education Class (West County Health) - funding covered by Site Council | | \$1,500 |
| Shredding Costs | | \$750 |
| Aeries - Student Information System | | \$9,000 |
| SCOE Fees re Hosting Escape, Aeries, VPN Connections | | \$2,712 |
| Website | | \$9,500 |
| | | \$129,025 |
| | | |
| Communications | | |
| Zoom | | \$1,800 |
| Telephone (AT&T/PYS Communications) | | \$10,250 |
| SCOE - School Connect Fees | | \$2,480 |
| Postage | | \$900 |
| | | \$15,430 |
| | | |
| Repairs/Land Improvements | | |
| Facility/Land Improvements | | \$0 |
| | | \$0 |

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| | | |
| Transportation Costs | | |
| Home to school transportation (revenue added in LCFF Calc) | | \$115,000 |
| SPED Bus Service Cost | | \$35,367 |
| Home to school transportation (Adjusted excess (NOT included in LCFF Calc)) | | \$227,623 |
| | | \$377,990 |
| Special Education - estimated costs and students | | |
| Consortium SDC Classroom | | \$243,241 |
| Consortium SDC Preschool | | \$24,357 |
| Consortium - Speech | | \$43,318 |
| Consortium - APE | | \$20,501 |
| Consortium - Nurse | | \$42,875 |
| Consortium - Admin/Indirect costs | | \$21,208 |
| Consortium - OT | | \$7,768 |
| Non Public School (Anova, Plumfield, Sierra) | | \$260,000 |
| Special Education Settlement - 1 student (Ages out 2026) | | \$80,700 |
| SpEd Conferences | | \$500 |
| SpEd Software | | \$850 |
| | | \$745,318 |