

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2022-23 through 2024-25**

2022-23 Budget Development

	UAs	Budget	Estimated	Estimated
	Budget	Development	Budget	Budget
	2021-22	2022-23	2023-24	2024-25
<i>Projected Budgeted ADA</i>	184.10	177.66	184.28	184.28
<i>COLA (Cost of Living Adj. on the Revenue Limit)</i>	1.70%	6.56%	5.38%	4.02%
BEGINNING BALANCE	\$3,647,247	\$3,462,380	\$3,400,938	\$3,371,191
LCFF Revenue	\$2,026,679	\$2,141,335	\$2,227,309	\$2,293,238
Basic Aid Supplemental	\$1,915,961	\$1,950,000	\$1,975,000	\$2,000,000
Special Ed In-Lieu Property Tax	\$22,350	\$23,000	\$23,500	\$23,500
Federal Revenues	\$389,979	\$88,500	\$89,500	\$89,500
State Revenues	\$530,003	\$766,914	\$500,436	\$362,206
Local Revenues	\$172,497	\$179,016	\$181,515	\$181,515
TOTAL REVENUE:	\$5,057,469	\$5,148,765	\$4,997,260	\$4,949,959
EXPENDITURES				
Certificated Salaries	\$1,774,808	\$1,690,411	\$1,734,482	\$1,764,539
Classified Salaries	\$980,464	\$928,329	\$833,113	\$843,554
Employee Benefits (8% increase from 2021-22)	\$1,393,644	\$1,557,140	\$1,499,706	\$1,510,438
<i>STRS included in employee benefits (19.10%)</i>	<i>\$470,324</i>	<i>\$326,310</i>	<i>\$318,394</i>	<i>\$324,134</i>
<i>PERS included in employee benefits (25.37%)</i>	<i>\$177,567</i>	<i>\$210,015</i>	<i>\$184,665</i>	<i>\$187,128</i>
<i>Retiree Health Benefits</i>	<i>\$27,130</i>	<i>\$15,000</i>	<i>\$15,000</i>	<i>\$0</i>
Books, Supplies & Equipment	\$208,371	\$165,460	\$165,733	\$174,020
Services & Operating Expenses (including transportation)	\$819,227	\$778,367	\$703,472	\$616,271
Capital Outlay and Land Improvements	\$17,952	\$10,500	\$10,500	\$10,500
TOTAL EXPENSE:	\$5,194,466	\$5,130,207	\$4,947,007	\$4,919,322
BALANCE BEFORE TRANSFERS:	(\$136,997)	\$18,558	\$50,253	\$30,636
Transfer In from Retiree Benefits Fund	\$27,130	\$15,000	\$15,000	\$0
Transfers In from Fund 17	\$20,000	\$0	\$0	\$0
Transfer Into Salmon Creek Charter	\$1,717,549	\$1,730,000	\$1,730,000	\$1,730,000
Transfer Out to Salmon Creek Charter	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)	(\$1,700,000)
Transfer Out to SC Advisory Board (site council)	(\$17,549)	(\$30,000)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$95,000)	(\$95,000)	(\$95,000)	(\$95,000)
BALANCE AFTER TRANSFERS:	(\$184,867)	(\$61,442)	(\$29,747)	(\$64,364)
GENERAL FUND ENDING BALANCE:	\$3,462,380	\$3,400,938	\$3,371,191	\$3,306,827
Components of General Fund Ending Balance				
Economic Uncertainties (5% of Exp.) Board Designated	\$259,723	\$256,510	\$247,350	\$245,966
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
1) Revolving Fund	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$386,901	\$400,000	\$400,000	\$400,000
3) Assigned Ending Balance (Lottery 1100 & EPA 1400)	\$93,746	\$52,281	\$50,000	\$50,000
4) Unassigned Ending Balance	\$321,510	\$291,646	\$273,340	\$210,361

**HARMONY UNION SCHOOL DISTRICT
BUDGET PROJECTIONS 2022-23 through 2024-25**

REVENUE

LCFF Revenue

HUSD

K - 2 District Property Tax	\$2,850,000
EPA (Education Protection Account)	\$14,949
State Aid	\$523,123
Basic Aid Charter Supplemental	\$1,950,000
In-Lieu of Property Tax	(\$2,587,882)
Transfer out to FD 14 - Deferred Maint	(\$25,000)
Sp. Ed. In Lieu Property Tax	\$23,000

Salmon Creek

S. C. Charter in Lieu Property Taxes	\$686,410
EPA (Education Protection Account)	\$32,336
State Aid	\$647,399
	\$1,366,145

Federal Revenues

Title I RS3010	\$30,000
Title II RS4035	\$3,500
Title IV RS4127	\$10,000
Sp. Ed. Federal Revenues RS3310	\$21,000
REAP Grant (SRSA) RS5810	\$24,000
	\$88,500

State Revenues

Pre-K Planning Grant RS6053	\$47,000
Cafeteria Farm to Table	\$75,000
ELOP - RS2600	\$100,000
Lottery RS1100 - 2022-23 Dartboard Est	\$28,959
Lottery Prop 20 RS6300 - 2022-23 Dartboard Est	\$11,548
Mandated Block Grant HUSD 2022-23 Dartboard	\$1,387
Mandated Block Grant SCC 2022-23 Dartboard	\$2,530
CSESAP Program REV	\$34,000
STRS - On-Behalf RS7690	\$200,000
Concentration Block Grant (\$1,500 x ADA)	\$266,490
	\$766,914

Local Revenues

ARK Donation RS0242	\$20,000
Rent	\$10,000
RESIG Safety Credit RS9090	\$2,460
State Special Education (AB602 REV)	\$130,056
Interest Income	\$16,500
	\$179,016

TOTAL REVENUE **\$4,606,776**

EXPENDITURES

Certificated Salaries (includes 21-22 4,3,3 offer)

Classroom Teachers, Counselor and Music	\$1,387,911
Substitutes	\$15,000
Teacher Stipends	\$52,500
ELOP Salaries	\$15,000
	\$1,470,411

Administrative/Confidential Salaries

Superintendent/Principal	\$180,000
Chief Business Official	\$103,865
Administrative Assistant	\$74,715
School Psychologist (0.2875 FTE)	\$40,000
	\$398,580

Classified Salaries (includes 21-22 4,3,3 offer)

After School Hourly Program (Homework Club)	\$23,338
Business Services Technician	\$83,946
Classified Salaries Additional Pay / Stipends	\$12,000
CSESAP Match	\$34,000
Custodial and Maintenance	\$138,960
Farm and Garden Assistant	\$40,147
Head of Farm and Garden	\$63,280
Library and Media Services Technician	\$29,263
Paraeducators and Instructional Assistants (4 Para, 2IAs, 1 Bilingual)	\$214,832
Reading Intervention Para	\$33,507
Spanish Club (Stipend)	\$3,000
Special Education (1:1 & RSP)	\$61,476
ELOP Salaries	\$12,000
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	\$749,749

Employee Benefits

Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)	\$213,427
STRS	\$326,310
PERS	\$210,015
STRS - On-Behalf (RS 7690)	\$200,000
Retiree Benefits	\$15,000
Health Benefits (Medical, Dental, Vision, Cash in Lieu)	\$592,387
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	\$1,557,140

Books/Materials/Supplies

Basic Order (Paper, etc.)	\$2,000
Books other than textbooks	\$10,000
Computer Software	\$8,000
COVID Materials	\$5,000
Curriculum	\$7,500
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$15,200
Drama Materials and Supplies	\$1,500
ELOP Summer School materials and supplies	\$3,500
Electronic Curriculum (Lexia/TCI)	\$7,250
Equipment - Front Office and Bsn Office	\$5,000
Equipment - technology (iPads, Chromebooks, etc)	\$25,000
First Aid Supplies (616)	\$1,510
Food for Meetings	\$2,500
Front Office, Bsn Office and Staff Room Supplies	\$10,000
Staff room furniture	\$10,000 (22-23 desk for MM, couch for staff room)
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$5,500
Garden Supplies	\$1,750
Music (instrument replacements/repair)	\$500
Positive Behavior Incentives	\$500
Site Council (Grants + annual costs of library and recess equipment)	\$25,000
Spanish Club Materials	\$250
Special Education Classroom Materials	\$1,500
Teacher Classroom Allocations (\$750 x 14 teachers)	\$10,500
Technology Supplies	\$1,000
Textbooks	\$5,000
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	\$165,460

Sub-Agreements

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

Travel/Workshops/Conferences

Board & Superintendent Workshops	\$1,300
School Admin Conference	\$600
Mileage and Reimbursement	\$500
Professional Development - Certificated	\$2,500
Professional Development - Parent Participation	\$1,250
School Sponsored Field Trips	\$10,000
Special Ed Conf.	\$250
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	\$16,400

Dues/Memberships

Electronic School Board Membership	\$9,500
School Admin Memberships	\$1,700
Superintendent Memberships	\$2,700
Subscriptions	\$2,600
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	\$16,500

Insurance

Food Service	\$750
Property and Liability Insurance Premium	\$45,000
Pupil Insurance	\$2,200
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	\$47,950

Utilities

Waste Disposal	\$6,250
Building Security/Fire Alarm Monitoring - Major Alarm	\$500
Propane	\$18,000
Electric	\$42,500
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	\$67,250

Leases/Rentals

Other Equipment - rentals	\$3,000
Routine Repair and Maintenance (including well)	\$10,950
Repairs - Technology/music instruments	\$850
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	\$14,800

Services and Operations

Athletics/Referee Fees	\$500
Audit	\$10,500
Copier Lease (term date 9/2027)	\$18,660
Data Processing	\$1,250
Employment Advertising (Obj5865) and all other Advertising (Obj5825)	\$340
Fees	\$1,500
Fingerprinting Costs	\$2,000
Frontline	\$4,432
Legal Services (School & College Legal Services)	\$0
Library Management Fees (Power School)	\$3,090
Living Roof (LVRF)	\$1,500
Negotiator Costs (School & College Legal; Paul Boyland)	\$1,250
OPEB Actuarial	\$5,000
Other Service, Instruction	\$5,000
Other Services, Admin	\$2,500
Other Services, Operations	\$7,500
Payroll Tech Contract	\$500
School Wise - student data entry tech support (WISE)	\$700
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
SpEd Software	\$300
Youth Survey for LCAP	\$5,150
Water/Well Testing	\$11,500
Website (Blackboard)	\$4,528
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	\$91,000

Communications

Telephone (AT&T/PYS Communications)	\$7,700
Cellular phones and hot spots (Verizon)	\$3,600
Internet Access - Schools Connect	\$3,200
Postage	\$200
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	\$14,700

Repairs/Land Improvements

Facility/Land Improvements	\$10,500
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	\$10,500

Transportation Costs

Home to school transportation (revenue added in LCFE Calc)	\$115,000
SPED Bus Service Cost	\$33,740
ELOP Bussing	\$9,500
Out of district Transportation	\$78,772
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	\$237,012

Special Education - estimated costs and students

Consortium - preschool (1 student)	\$31,500
Consortium - Students in SDC (1 student)	\$80,000
Consortium - Speech	\$30,000
Consortium - Nurse	\$8,250
Consortium - Admin/Indirect costs	\$19,595
SCOE - SpEd Fee for Service (1 student, 10years old)	\$84,000
Redwood Pediatric OT	\$15,000
SCOE - Admin fee	\$1,800
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	\$270,145