

**HARMONY UNION SCHOOL DISTRICT  
BUDGET PROJECTIONS 2025-26 through 2027-28**

**2025-26 @ Budget Development**

	<b>Projected Actuals 2024-25</b>	<b>Budget Development 2025-26</b>	<b>Projected Budget 2026-27</b>	<b>Projected Budget 2027-28</b>
<i>ADA (Projected in out years)</i>	204.23	206.85	209.62	202.20
<i>COLA (Cost of Living Adj. on the Revenue Limit)</i>	1.07%	2.3%	3.02%	3.42%
<b>BEGINNING BALANCE</b>	<b>\$1,699,162</b>	<b>\$811,557</b>	<b>\$1,212,570</b>	<b>\$1,228,233</b>
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
<b>TOTAL REVENUE:</b>	<b>\$6,232,425</b>	<b>\$6,267,538</b>	<b>\$6,470,503</b>	<b>\$6,608,539</b>
<b>EXPENDITURES</b>				
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
<i>STRS included in employee benefits (19.10%)</i>		\$614,834	\$582,667	\$590,750
<i>PERS included in employee benefits (26.81%, 26.9%, 27.8%)</i>		\$267,789	\$276,655	\$298,777
<i>Retiree Health Benefits</i>	\$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
<b>TOTAL EXPENSE:</b>	<b>\$7,070,030</b>	<b>\$6,657,171</b>	<b>\$6,329,840</b>	<b>\$6,477,987</b>
<b>BALANCE BEFORE TRANSFERS:</b>	<b>(\$837,605)</b>	<b>(\$389,633)</b>	<b>\$140,663</b>	<b>\$130,553</b>
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)
<b>BALANCE AFTER TRANSFERS:</b>	<b>(\$887,605)</b>	<b>\$401,013</b>	<b>\$15,663</b>	<b>\$5,553</b>
<b>GENERAL FUND ENDING BALANCE:</b>	<b>\$811,557</b>	<b>\$1,212,570</b>	<b>\$1,228,233</b>	<b>\$1,233,785</b>
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**  
**BUDGET PROJECTIONS 2024-25 through 2026-27**

<b>REVENUE</b>		
<b>LCFF Revenue</b>		
<b>HUSD</b>		
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
<b>Salmon Creek</b>		
S. C. Charter in Lieu Property Taxes		\$860,091
EPA (Education Protection Account)		\$171,601
State Aid		\$590,713
		<b>\$2,590,139</b>
<b>Federal Revenues</b>		
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
		<b>\$131,385</b>
<b>State Revenues</b>		
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
		<b>\$678,753</b>
<b>Local Revenues</b>		
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
Analy Pass Thru re SpEd		\$25,000
Interest Income		\$35,000
		<b>\$478,985</b>
<b>TOTAL REVENUE</b>		<b>\$6,267,538</b>

<b>EXPENDITURES</b>		
<b>Certificated Salaries (budget includes step and column and 3% increase each year)</b>		
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
		<b>\$1,756,183</b>
<b>Administrative/Confidential Salaries</b>		
Superintendent, Vice Principal & School Psychologist (.5)		\$363,622
Chief Business Official, Asst. CBO, Administrative Assistant		\$304,103
		<b>\$667,725</b>
<b>Classified Salaries (budget includes step and column and 3% increase each year)</b>		
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
		<b>\$891,937</b>
<b>Employee Benefits</b>		
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
		<b>\$1,768,606</b>
<b>Books/Materials/Supplies</b>		
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
		<b>\$120,455</b>
<b>Travel/Workshops/Conferences</b>		
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
		<b>\$26,120</b>

<b>Dues/Memberships</b>		
Electronic School Board Membership		\$9,335
School Admin Memberships		\$2,775
Superintendent Memberships		\$1,972
Instructional Subscriptions		\$1,051
		<b>\$15,133</b>
<b>Insurance</b>		
Property and Liability Insurance Premium - HUSD		\$55,995
Property and Liability Insurance Premium - OCC		\$2,482
Pupil Insurance		\$2,462
		<b>\$60,939</b>
<b>Utilities</b>		
Waste Disposal		\$6,500
Building Security/Fire Alarm Monitoring - Major Alarm		\$660
Propane		\$6,400
Electric		\$55,500
		<b>\$69,060</b>
<b>Leases/Rentals</b>		
Other Equipment - rentals		\$8,000
Water/Well Testing		\$4,500
Repairs - Technology/music instruments (Site Council)		\$750
		<b>\$13,250</b>
<b>Services and Operations</b>		
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
		<b>\$129,025</b>
<b>Communications</b>		
Zoom		\$1,800
Telephone (AT&T/PYS Communications)		\$10,250
SCOE - School Connect Fees		\$2,480
Postage		\$900
		<b>\$15,430</b>
<b>Repairs/Land Improvements</b>		
Facility/Land Improvements		\$0
		<b>\$0</b>

<b>Transportation Costs</b>		
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
		<b>\$377,990</b>
<b>Special Education - estimated costs and students</b>		
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
		<b>\$745,318</b>