



PERRIS UNION

HIGH SCHOOL DISTRICT

2016-17

1st Interim District Budget

December 2016



PUHSD.ORG



@puhsd



PerrisUnionHSD



PerrisUnionHSD



Budget and Multi Year Assumptions

	2015-16	2016-17	2017-18	2018-19
Enrollment	9,702	9,770	9,868	9,967
ADA	8,996	9,058	9,149	9,240
COLA	1.02%	0.00%	1.11%	2.42%
CalSTRS Rate	10.73%	12.58%	14.43%	16.28%
CalPERS Rate	11.847%	13.888%	15.50%	17.10%
LCFF GAP Funding	52.56%	54.18%	46.15%	37.31%

Note: Enrollment and ADA does not include Non-Public Schools nor County Office of Education Programs



2016-17 Statutory Budget Increases

Statutory/Negotiated Increase for PSEA	Amount
PSEA Step Increases	\$588,262
Health & Welfare Increase	\$161,857
CalSTRS Increase	\$752,869
Statutory/Negotiated Increase for CSEA	
CSEA Step Increases	\$122,333
Health & Welfare Increase	\$2,651
CalPERS Increase	\$282,379
Statutory/Negotiated Increase for Confidential/Management	
Step Increases	\$90,680
Health & Welfare Increase	\$1,845
CalPERS/CalSTRS Increase	\$156,563
Total	\$2,159,439



Unrestricted General Fund Multi-Year Projection Summary

	2016-17 1 st Interim Budget	2017-18 Projected Budget	2018-19 Projected Budget
Beginning Balance	\$8,240,301	\$8,540,050	\$11,044,753
LCFF Revenue	\$94,493,888	\$89,400,551	\$101,588,925
Other Revenue	\$5,909,634	\$3,761,995	\$3,761,995
Contributions	<u>-\$13,553,784</u>	<u>-\$13,747,041</u>	<u>-\$14,098,032</u>
Total Revenues	\$86,849,738	\$88,415,505	\$91,252,888
Certificated Salaries	\$38,959,062	\$39,439,107	\$39,987,171
Classified Salaries	\$13,649,039	\$13,851,934	\$14,012,530
Employee Benefits	\$16,345,595	\$17,632,352	\$18,961,138
Books and Supplies	\$5,721,947	\$3,612,395	\$3,666,643
Services, Operating Expenses	\$12,507,146	\$12,413,328	\$12,743,535
Capital Outlay	\$1,488,658	\$1,083,145	\$1,083,145
Other Outgo	<u>-\$2,121,459</u>	<u>-\$2,121,459</u>	<u>-\$2,121,459</u>
Total Expenditures	\$86,549,989	\$86,549,989	\$88,332,703
Net Increase/(Decrease) to Ending Balance	\$299,749	\$2,504,703	\$2,920,185
Total Ending Balance	\$8,540,050	\$11,044,754	\$13,964,939



Components of the Unrestricted General Fund Ending Balance

	2016-17 1 st Interim Budget	2017-18 Projected Budget	2018-19 Projected Budget
One-Time Mandated Cost / Common Core Dollars	\$3,404,547	\$2,340,547	\$1,308,547
Supplemental / Concentration / CTE		\$1,660,290	\$2,642,322
Resource Balances <i>(Risk Management / Facility Usage / Lottery)</i>	\$186,593	\$175,071	\$175,071
Revolving Cash	\$25,000	\$25,000	\$25,000
Minimum 3% Reserves for Economic Uncertainties	\$3,461,412	\$3,381,864	\$3,451,924
Other Reserves for Economic Uncertainties	\$1,462,498	\$3,381,864	\$3,451,924
Unassigned		\$80,118	\$2,910,151
Total Ending Balance	\$8,540,050	\$11,044,754	\$13,964,939



Cost of One Percent Salary Increase

Employee Group	Amount
PSEA	\$473,753
CSEA	\$171,890
Confidential & Management	\$79,871
District Wide Cost of 1%	\$725,514



Next Steps

- Positive Certification is recommended
 - Certifies that based on current projections the District will meet it's financial obligations for the current and subsequent two fiscal years
- Governor releases his Budget Proposal in January
- Second Interim Report and budget revisions will be presented to the Board in March for approval