



PERRIS UNION

HIGH SCHOOL DISTRICT

2017-18

1st Interim District Budget

December 2017



PUHSD.ORG



@puhsd



PerrisUnionHSD



PerrisUnionHSD



Budget and Multi Year Assumptions

	2016-17	2017-18	2018-19	2019-20
Enrollment	9,755	9,805	9,854	9,903
ADA	9,019	9,124	9,166	9,212
COLA	0.00%	1.56%	2.15%	2.35%
CalSTRS Rate	12.58%	14.43%	16.28%	18.13%
CalPERS Rate	13.89%	15.53%	18.10%	20.80%
LCFF GAP Funding	56.08%	43.19%	52.62%	53.26%

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



Unrestricted General Fund Multi-Year Projection Summary

	2017-18 1 st Interim Budget	2018-19 Projected Budget	2019-20 Projected Budget
Beginning Balance	\$9,959,858	\$7,001,326	\$6,908,144
LCFF Revenue	\$97,994,792	\$101,601,856	\$104,955,581
Other Revenue	\$5,061,323	\$3,726,009	\$3,726,009
Contributions	<u>-\$15,854,863</u>	<u>-\$15,542,967</u>	<u>-\$16,224,585</u>
Total Revenues	\$87,201,252	\$89,789,898	\$92,457,005
Certificated Salaries	\$40,356,612	\$40,997,089	\$41,947,079
Classified Salaries	\$14,243,530	\$14,397,532	\$14,533,305
Employee Benefits	\$17,880,310	\$19,407,051	\$21,064,746
Books and Supplies	\$5,288,136	\$3,981,781	\$3,502,031
Services, Operating Expenses	\$13,242,228	\$12,665,312	\$12,655,440
Capital Outlay	\$1,021,687	\$229,787	\$229,787
Other Outgo	<u>-\$1,872,719</u>	<u>-\$1,795,472</u>	<u>-\$1,679,882</u>
Total Expenditures	\$90,159,784	\$89,883,080	\$92,272,506
Net Increase/(Decrease) to Ending Balance	(\$2,958,532)	(\$93,182)	\$184,498
Total Ending Balance	\$7,001,326	\$6,908,144	\$7,092,643



Components of the Unrestricted General Fund Ending Balance

	2017-18 1 st Interim Budget	2018-19 Projected Budget	2019-20 Projected Budget
Supplemental / Concentration / CTE		\$122,701	\$478,802
Resource Balances <i>(Risk Management / Facility Usage / Lottery)</i>	\$392,903	\$234,926	
Revolving Cash	\$25,000	\$25,000	\$25,000
Minimum 3% Reserves for Economic Uncertainties	\$3,753,593	\$3,669,485	\$3,757,323
Other Reserves for Economic Uncertainties	\$2,829,830	\$2,856,032	\$2,831,518
Unassigned			
Total Ending Balance	\$7,001,326	\$6,908,144	\$7,092,643



Next Steps

- Positive Certification is recommended
 - Certifies that based on current projections the District will meet its' 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



QUESTIONS?