

SPECIAL EDUCATION – COST INCREASES PER YEAR

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19 (Projected)
Federal (IDEA)	\$499,597	\$532,702	\$540,503	\$549,373	\$565,541	\$568,813
State (AB602)	\$1,513,572	\$1,605,659	\$1,629,296	\$1,619,536	\$1,681,851	\$1,687,258
Local (STEP Grant)	\$170,804	\$103,248	\$107,588	\$166,207	\$172,997	\$354,835
Total Revenue	\$2,183,973	\$2,241,609	\$2,277,387	\$2,168,909	\$2,247,392	\$2,610,906
Total Cost	\$3,337,183	\$3,667,079	\$3,620,064	\$4,315,948	\$4,581,186	\$5,893,378
General Fund (Encroachment)	\$1,513,210	\$1,425,472	\$1,342,676	\$1,980,832	\$2,160,797	\$3,282,472
% Increase (Total)	26%	10%	-1%	19%	6%	28%
% Increase (Gen Fund)	85%	24%	-6%	48%	9%	11%
% Funded by Gen Fund	35%	39%	37%	46%	47%	52%

5 year annual average increase of 12%, 5 year general fund increase of 32%



**Palisades Charter High School
Special Education Summary
2017-2020**

Revenue:

Object	Category	18-19 Estimated		
		17-18 Actuals Revenue:	Actuals Reveue	19-20 Budget Revenue
8285	Federal	\$ 565,541.14	\$ 568,813.00	\$ 587,356.00
8677	State	\$ 1,681,850.80	\$ 1,687,258.00	\$ 1,770,542.00
8697	LAUSD - Option 3	\$ 172,997.19	\$ 354,835.00	\$ 204,835.00
Total Revenue		\$ 2,420,389.13	\$ 2,610,906.00	\$ 2,562,733.00

Expenses:

Object	Category	18-19 Estimated		
		17-18 Actuals Expenses:	Actuals Expenses	19-20 Budget Expenses
1110	Cert Salaries	\$ 1,710,262.12	\$ 1,561,013.72	\$ 1,568,818.79
2110	Class Aides	\$ 931,159.40	\$ 927,637.23	\$ 1,072,275.42
3111	STRS	\$ 239,790.27	\$ 254,133.03	\$ 261,992.74
3212	PERS	\$ 136,273.97	\$ 188,840.17	\$ 222,314.86
3312	OASDI	\$ 58,585.01	\$ 57,513.51	\$ 66,481.08
3331	MEDI - Cert	\$ 23,755.79	\$ 22,634.70	\$ 22,747.87
3332	MEDI - Class	\$ 13,441.46	\$ 13,450.74	\$ 15,547.99
3411	H&W - Cert	\$ -	\$ 267,098.00	\$ 267,401.86
3412	H&W - Class	\$ -	\$ 348,302.56	\$ 353,420.39
4100	Textbooks	\$ 123.33	\$ -	\$ -
4310	IMA	\$ 13,536.40	\$ 5,278.05	\$ 6,769.02
4410	Non-Cap	\$ 17,284.76	\$ 15,450.00	\$ -
5210	Mileage	\$ 2,383.34	\$ 1,100.00	\$ 1,100.00
5220	Conferences	\$ 3,474.59	\$ 900.00	\$ 900.00
5310	Subscriptions	\$ 8,094.99	\$ 835.00	\$ 835.00
5610	Rentals/Leases/Repairs	\$ 3,534.82	\$ 1,700.00	\$ 1,700.00
5810	Consulting	\$ 934,541.89	\$ 1,908,277.00	\$ 1,693,000.00
5811	Transportation	\$ 165,631.84	\$ 105,000.00	\$ 52,650.00
5821	Legal	\$ 217,016.43	\$ 145,000.00	\$ 150,000.00
5850	Ed Consulting	\$ 26,773.50	\$ 69,214.00	\$ 40,000.00
5890	Other Services	\$ 115.30	\$ -	\$ -
7310	Indirect Cost	\$ 75,447.00	\$ -	\$ -
Total Expenses		\$ 4,581,226.21	\$ 5,893,377.71	\$ 5,797,955.02
Net Total		\$ (2,160,837.08)	\$ (3,282,471.71)	\$ (3,235,222.02)