



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

June 11, 2024

TOPIC/ AGENDA ITEM:

II. FINANCE

C. 2024-2025 Budget

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, CBO/Finance, Administrative team, Long Term Strategic Planning (LTSP) Committee and Budget & Finance Committee

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the proposed 2024-2025 budget.

Pursuant to Education Code 47604.33(a)(1), local educational agencies (LEAs) are required to adopt a budget by July 1 of each year. Each Charter school shall also annually prepare and submit the adopted budget to its chartering authority and the county superintendent of schools.

The proposed 2024-25 budget was developed with educational partner feedback and properly vetted through the Budget & Finance committee. It reflects a positive ending balance of \$595,178.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will ensure compliance with this CDE requirement.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2024-2025 budget.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2024-2025 budget.

RECOMMENDED MOTION:

“To approve the 2024-2025 budget.”

Juan Pablo Herrera
Chief Business Officer

2024-2025 PROPOSED BUDGET

JUNE 11, 2024

Key Assumptions used in the 2024-25 PCHS DRAFT Budget

ADA (Average Daily Attendance): 2,790

- Assumes enrollment of 3,000 & 93% attendance rate. For 2023-24, we assumed ADA of 2,820 (94% attendance rate). **Decrease vs 23-24**

Unduplicated Pupil Count: 791

- We are projecting this to remain flat.
- This number impacts our supplemental funding (20% more revenue per unduplicated student)

OPEB Funding: \$790k

- We are funding the amount our actuary recommended. This is year #4 of our 20-year funding schedule. However, based on the latest actuarial valuation, we may have to consider increasing our pre-funding amount each year.

COLA, Contribution Rates, etc.

- Using the amounts recommended by the Department of Finance for COLA, STRS, PERS, unemployment insurance, Mandate Block Grant, etc.
- Note, the statutory COLA of 1.07% is what we used. However, the State of CA budget has a \$30+ Billion shortfall and the enacted budget could result in a different funded COLA percentage.

One-Time Discretionary Funds

- Not included. The State budget proposal for 2024-25 does not include any one-time discretionary funds.
- The 2024-25 draft budget does not include Prop 28 funds. Our estimated allocation for 2024-25 is approximately \$380k. These are on-going funds and have restricted use. However, we will incorporate these funds once the LCFF calculator is updated.

Key Assumptions used in the 2024-25 PCHS DRAFT Budget

Increases

- **Certificated/Classified Salaries:** +0.5% increase
 - Subject to change. This is based on current COLA projection of 1.07%.
 - Also includes the following new positions:
 - School Psychologist: \$130k (+ payroll taxes, pension & benefits)
 - Database Manager: \$108k (+ payroll taxes, pension & benefits). If this position is filled, we will then reduce our 5810 consulting line item (less usage of Datalink Networks)
- **General Liability/Worker's Comp:** +6.7% total increase (previously assumed 8.5% in the draft budget from May). Liability insurance is increasing 15%, yet worker's comp is decreasing by 11%.
- **Health & Welfare Benefits (SISC):** varies by plan, but the average is 5.5%
- **Security, Janitorial, Transportation:** Flat vs 2023-24
 - The GO PASS (Metro TAP Card) rates for 2024-25 are increasing from \$3 per student (\$9k) to \$7 per student (\$21k)
- **Food Service:** 5.1%
- **CALPERS** employer contribution rate:
 - Increase from 26.68% to 27.05%. The CALPERS employer contribution rates are projected to continue increasing over the next 5 years. For reference, this rate was below 10% when PCHS became a Charter.

Additional

- SpEd Rates are expected to be published (higher amount), but for now we are assuming the same SpEd revenue

2024-2025 Budget Update: Topline Summary

	2023-2024 Adopted Budget 6/5/23	2023-2024 First Interim 10/31/23	2023-2024 Second Interim 01/31/24	2023-2024 Estimated Actuals 06/3/24	2024-25 DRAFT Budget 05/13/24
Total Revenues	43,678,477	46,386,461	45,910,047	45,824,117	43,914,858
Total Expenses	41,855,132	43,893,606	43,390,692	43,885,577	43,319,680
Net Balance (Financial Statement)	1,823,345	2,492,856	2,519,355	1,988,540	595,178

While the 2023-24 ending balance seems very favorable, this includes approximately \$2 Million of one-time relief funds.

Updates

Textbooks: The plan is to utilize A-G completion grant funds (or an allowable one-time resources) to purchase the textbooks now, in the 2023-24 budget. This decreased the 2023-24 ending balance and instead, increased the 2024-25 ending balance by approximately \$420k.

Subscriptions: subscriptions will be closely reviewed in 2024-25 to determine usage rates and effectiveness.

Technology: There is a need to purchase 800 devices in 2024-25. The board-approved 1:1 device plan called for no purchase in 2024-25. The current budget reflects a purchase of 800 devices for approximately \$445k. We will purchase the 800 devices in 2024-25 using remaining ESSER funds (not general fund).

- The 2024-25 budget still includes \$450k set-aside for future tech projects/initiatives/updates

Capital Projects: Finance recommends developing a Facilities Master Plan, before allocating funds for future capital projects:

- Quad Modernization, Softball Title IX project (\$90,000 estimate), Parking Lot/Asphalt re-surfacing, etc.

Non-Capital

- Finance recommends developing a furniture adoption cycle before allocating any additional furniture expenses/projects.

		2023-2024 Adopted Budget, Approved June 2023			2023-2024	2023-2024	2023-2024	2023-2024 First Interim Projections, 10/31/23			2023-2024	2023-2024 2nd Interim Projections, 1/31/24			2023-2024	2024-2025 Adopted Budget (DRAFT)			Comments		
Enrollment																				2,988	3,000
ADA																				2,779	2,790
Per student funding																				12,992	13,121
Description	Obj Code	Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023	Actuals to Date, 9/30/23	Actuals to Date, 10/31/23	Unrestricted	Restricted	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total			
A. Revenues																					
LCFF/Revenue Limit Sources																					
State Aid	8011	16,191,849		16,191,849	1,565,230	3,896,463	5,305,169	16,252,102		16,252,102	8,608,760	15,613,270		15,613,270	15,384,242	15,598,494		15,598,494		ADA Estimate at 2790 for adopted, per FCMAT calc 5/12. Decrease vs 2023-24 ADA	
Education Protection Act State Aid (Prior Years)	8012	10,932,076		10,932,076	-	2,490,868	2,490,868	10,338,879		10,338,879	4,981,737	10,320,450		10,320,450	10,243,284	10,385,940		10,385,940		ADA Estimate at 2790 for adopted, per FCMAT calc 5/12. Decrease vs 2023-24 ADA	
In Lieu of Property Tax	8096	9,316,331		9,316,331	1,706,697	2,465,229	2,465,229	9,838,902		9,838,902	5,499,357	9,821,364		9,821,364	10,475,329	10,516,793		10,516,793		calculated at \$3769.46/ADA per LAUSD RSA (April 2024)	
Total, LCFF/Revenue Limit Resources		36,440,256	-	36,440,256	3,271,927	8,852,560	10,261,266	36,429,883	-	36,429,883	19,089,854	35,755,084	-	35,755,084	36,102,855	36,501,227	-	36,501,227			
Federal Revenues																					
Special Education - IDEA	8181		685,262	685,262	118,377	170,989	170,989		682,428	682,428	381,437		681,212	681,212	738,047		740,968	740,968		\$265.58/ADA (As of April RSA)	
Child Nutrition - Federal	8220		200,000	200,000					200,000	200,000	16,834		200,000	200,000	200,000		200,000	200,000			
Other Federal																					
Title I	8290		300,803	300,803					248,551	248,551			255,285	255,285	255,285		255,285	255,285		per CDE 1/31/24	
Title II	8290		60,677	60,677					49,740	49,740			49,690	49,690	49,690		49,690	49,690		per CDE 1/31/24	
Title III - English Learners (4203)	8290		3,069	3,069					2,849	2,849			2,849	2,849	2,849		2,849	2,849		per CDE 1/31/24	
Title III - Immigrant (4201)	8290		5,150	5,150					-	-			-	-	-		-	-		per CDE 1/31/24	
Title IV	8290		23,591	23,591					21,409	21,409			21,409	21,409	21,409		21,409	21,409		per CDE 1/31/24	
Perkins	8290		40,728	40,728			85		40,728	40,728		85		40,728	40,728		40,695	40,695		per CTE Budget	
Dept of Rehab	8290																				
Child Nutrition - Supply Chain (5466)	8220				95,569	95,569	95,569		95,569	95,569	95,569		95,569	95,569	95,569		95,569	95,569			
ELC COVID Testing Award	8290																				
ESSR I (COVID-19 Grant)	8290																				
ESSR II (COVID-19 Grant)	8290																				
ESSR III (COVID-19 Grant) (3213)	8290						221,454		665,752	665,752	221,454		665,752	665,752	665,752		665,752	665,752		recognizing total allocation, must be spent by 9/30/2024	
ESSR III - Learning Loss (3214)	8290								442,909	442,909			442,909	442,909	442,909		442,909	442,909		recognizing total allocation, must be spent by 9/30/2024	
Expanded Learning Opportunity (ELO): ESSER II (3216)	8290					136,108															
Expanded Learning Opportunity (ELO): GEER II (3217)	8290																				
Expanded Learning Opportunity (ELO): ESSER III (3218)	8290						16,578		16,578	16,578	16,578		16,578	16,578	16,578		16,578	16,578		Remaining amount in grant	
Expanded Learning Opportunity (ELO): ESSER III State (3219)	8290						84,960		339,839	339,839	84,960		339,839	339,839	339,839		339,839	339,839		recognizing total allocation, must be spent by 9/30/2024	
American Rescue Plan - Homeless Children & Foster Youth (5634)	8290						1,368		1,368	1,368	1,368		1,368	1,368	1,368		1,368	1,368			
Learning Loss & Mitigation (CRF)	8290																				
Learning Loss & Mitigation (GEER)	8290																				
Total, Federal Resources		-	1,319,279	1,319,279	213,946	402,666	591,003	-	2,807,720	2,807,720	818,285	-	2,813,188	2,813,188	2,829,295	-	1,310,896	1,310,896			
Other State Revenues																					
Child Nutrition - State	8520		400,000	400,000					400,000	400,000	51,252		400,000	400,000	150,000		400,000	400,000			
Mandated Cost Reimbursement	8550	154,752		154,752					154,752	154,752	148,426	148,426		148,426	153,317		153,924	153,924		\$55.17/ADA	
State Lottery (Non Prop 20)	8560	476,850		476,850			23,085	496,485	496,485	268,311	495,600		495,600	491,883	493,830		493,830	493,830		\$177/ADA	
State Lottery (Prop 20)	8560		187,935	187,935				201,960	201,960	38,139			201,600	200,088	200,088		200,880	200,880		\$72/ADA	
CTE	8590		328,096	328,096				458,967	458,967	458,967			458,967	458,967	458,967		342,000	342,000		per CTE Budget	
Student ID/CAHSEE/Charter School ADA	8590																				
In-Person Instruction Grant	8590						410,084		410,084	410,084	410,084		410,084	410,084	410,084		410,084	410,084		Remaining amount of PPI Grant	
Expanded Learning Opportunities Grant	8590																				
Child Nutrition - Kitchen Infrastructure Upgrade	8590																				
Child Nutrition - Kitchen Infrastructure Training	8590																				
A-G Completion Grant: Access/Success	8590																				
A-G Completion Grant: Learning Loss/Mitigation	8590																				
CAL NEW: Ethnic Studies Block Grant	8590																				
Educator Effectiveness	8590																				
Arts, Music & Instructional Materials Block Grant (6762)	8590						859,896		859,896	859,896	859,896		859,896	859,896	859,896		859,896	859,896		Recognize allocation - unspent revenue part of restricted ending fund balance (per cde)	
Learning Recovery Emergency Block Grant (7435)	8590						(264,144)		(264,144)	(264,144)	(264,144)		(264,144)	(264,144)	(264,144)		(264,144)	(264,144)		Negative revenue adjustment by the state	
Special Ed - Mental Health (65460)	8590				21,872	41,558	61,244		200,558	200,558	120,302		200,200	200,200	198,699		199,485	199,485		\$71.50/ADA, New for 23/24	
Total, State Revenues		631,602	916,031	1,547,633	21,872	41,558	1,587,270	651,237	2,267,321	2,918,557	2,091,233	644,026	2,266,603	2,910,629	2,658,790	647,754	1,142,365	1,790,119			
Other Local Revenues																					
Special Education - AB602	8311		2,745,310	2,745,310	469,099	677,588	677,588		2,704,301	2,704,301	1,511,543		2,699,480	2,699,480	2,552,512		2,562,615	2,562,615		\$918.50/ADA	
Food Service Sales	8634		50,000	50,000					50,000	50,000	15,746		35,000	35,000	35,000		50,000	50,000		Reduced as a result of lower a la carte sales	
Leases & Rentals	8650	976,000		976,000		108,355	182,398	976,000	976,000	416,571			976,000	976,000	950,000		950,000	950,000			
Interest	8660	150,000		150,000			1,808	100,000	100,000	121,977			200,000	200,000	200,000		200,000	200,000			
LAUSD SpEd Option 3 Grant	8679												120,666	120,666	120,666		100,000	100,000		Increased interest due to higher rates at county treasury	
Fundraising	8699	450,000		450,000		115,169	154,975	400,000	400,000	275,215			400,000	400,000	375,000		450,000	450,000		Fundraising target is increased back to \$450k for 2024-25	
General Fund Contribution (unaudited only)	8980																				
Total, Other Local Revenues		1,576,000	2,795,310	4,371,310	469,099	901,112	1,032,516	1,476,000	2,754,301	4,230,301	2,461,718	-	4,431,146	4,431,146	4,233,178	-	4,312,615	4,312,615			
Total Revenues		38,647,858	5,030,619	43,678,477	3,976,844	10,197,897	13,472,055	38,557,120	7,829,341	46,386,461	24,461,089	36,399,110	9,510,937	45,910,047	45,824,117	37,148,982	6,765,876	43,914,858			

Description	Obj Code	2023-2024 Adopted Budget, Approved June 2023			2023-2024	2023-2024	2023-2024	2023-2024 First Interim Projections, 10/31/23			2023-2024	2023-2024 2nd Interim Projections, 1/31/24			2023-2024	2024-2025 Adopted Budget (DRAFT)			Comments	
		Unrestricted	Restricted	Total	Actuals to Date, 8/31/2023	Actuals to Date, 9/30/23	Actuals to Date, 10/31/23	Unrestricted	Restricted	Total	Actuals to Date, 1/31/24	Unrestricted	Restricted	Total	Estimated Actuals, 5/13/24	Unrestricted	Restricted	Total		
Enrollment															2,988	3,000				
ADA															2,779	2,790				
Per student funding															12,992	13,121				
B. Expenditures																				
Certificated Salaries																				
Teachers' Salaries-Full-Time	1110	11,569,469	1,700,134	13,269,603	1,200,912	2,293,536	3,501,094	12,379,331	1,819,143	14,198,475	5,891,244	12,259,331	1,819,143	14,078,475	14,078,475	12,320,628	1,828,239	14,148,867		
Teachers Salaries-Librarian	1130	134,024		134,024	13,319	25,935	37,924	165,024		165,024	75,392	165,024		165,024	155,024	165,849		165,849		
Teachers' Salaries-Substitute	1160	395,000		395,000	22,509	22,642	66,720	470,000		470,000	210,784	470,000		470,000	440,000	472,350		472,350	Estimating another year of high substitute usage (illness, leaves, PD, etc.)	
Cert Pupil Supp Sal-Counselors	1210	942,528		942,528	83,829	163,208	245,622	1,008,505		1,008,505	397,713	1,008,505		1,008,505	1,013,547			1,013,547		
Cert Administrators	1310	909,644	143,142	1,052,786	68,141	150,685	218,827	973,319	153,162	1,126,481	378,452	893,319		893,319	897,786			897,786		
Other Support/Step& Column Impact	1330	128,755		128,755				128,755		128,755		128,755		128,755	128,755			129,399		
Auxiliaries/Periods/Net	1930																			
FTEs Increase/Decrease	1930																			
Impact of Tentative UTLA Agreement		129,000		129,000				129,000		129,000										
Certificated Off-Schedule Pay																				
ESSER II/III funded certificated time																				
ELO Related Certificated Time	1110	98,000		98,000				98,000		98,000		98,000		98,000	98,000				Estimated additional PD expense for 2023-24 (ELO). None planned yet for 2024-25	
Total, Certificated Salaries		14,906,420	1,843,276	16,149,696	1,388,710	2,656,006	4,070,187	15,351,935	1,972,305	17,324,240	6,953,585	15,022,935	1,819,143	16,842,078	16,802,078	14,999,560	1,828,239	16,827,799		
Classified Salaries																				
Instruct Aide	2110	-	913,047	913,047	65,690	77,286	150,643	-	913,047	913,047	344,383		858,047	858,047	818,047		862,337	862,337		
Maint/Operations	2210	209,662		209,662	13,102	25,698	55,303	209,662		209,662	103,146	209,662		209,662	210,710		210,710			
Classified Administrators	2310	458,369		458,369	39,250	78,499	117,749	490,455		490,455	249,042	449,955		449,955	452,205		452,205			
Cler Tech Office Staff Sal-FT	2410	1,914,135		1,914,135	159,337	274,991	414,556	1,914,135		1,914,135	759,181	1,914,135		1,914,135	1,923,706		1,923,706			
Food Services	2430	-	62,000	62,000	6,304	11,273	17,008	-	62,000	62,000	36,077		66,340	66,340		66,672	66,672			
Cler Tech Off Staff Sal-Sub	2460	-	60,000	60,000	-	-	-	-	60,000	60,000	-		30,000	30,000		30,000	30,000			
Other Classified	2920	1,018,259	100,000	1,118,259	111,500	163,070	275,170	1,018,259	100,000	1,118,259	487,933	860,259	100,000	960,259	960,259	1,103,750	100,500	1,204,250	Add 130K for Psych and 108K for Database Manager	
Math ParaProfessionals	2920	-	166,783	166,783	13,896	14,074	34,065	-	166,783	166,783	111,443		210,783	210,783		211,837	211,837			
Positions/Hours																				
Classified Retro																				
Classified Additional Time																				
ELO Related Classified Time	2920																			
Total, Classified Salaries		3,600,425	1,301,830	4,902,255	409,079	644,891	1,064,493	3,632,511	1,301,830	4,934,341	2,091,204	3,434,011	1,265,170	4,699,181	4,659,181	3,690,371	1,281,346	4,971,717		
Employee Benefits																				
State Teachers Retirement System (STRS), Certificated Positions	3111	2,732,526	352,066	3,084,592	259,669	495,788	756,478	2,932,220	376,710	3,308,930	1,288,490	2,991,066	362,191	3,353,258	3,353,258	2,864,916	349,194	3,214,110	STRS Employer contribution rate increases from 16.92% (2021-22) to 19.1% (2022-23). Remained flat at 19.1% for 2023-24 and 2024-25.	
State Teachers Retirement System (STRS), Classified Positions	3112	59,824	-	59,824	7,234	9,617	15,818	59,824		59,824	30,316	59,824		59,824	59,824	60,123		60,123		
Public Employees Retirement System (PERS), Certificated Positions	3211	79,045	-	79,045	2,397	6,218	8,836	49,045		49,045	13,931	37,045		37,045	37,045	37,230		37,230		
Public Employees Retirement System (PERS), Classified Positions	3212	960,593	347,328	1,307,922	73,344	123,756	205,088	969,154	347,328	1,316,482	388,357	916,194	337,547	1,253,741	1,253,741	998,245	346,604	1,344,849	PERS employer contribution rate increases from 22.91% (2021-22) to 25.37% (2022-23) to 26.68% in 2023-24. Rate for 2024-25 is 27.05%	
OASDI, Certificated Positions	3311	33,263		33,263	1,136	2,119	3,870	33,263		33,263	8,605	33,263		33,263	23,380		23,380			
OASDI, Classified Positions	3312	223,226	80,713	303,940	22,616	36,010	59,772	225,216	80,713	305,929	114,742	212,909	78,441	291,349	291,349	228,803	79,443	308,246		
Medicare, Cert Positions	3331	207,443	26,728	234,171	19,953	38,208	58,533	222,603	28,598	251,201	100,429	217,833	26,378	244,210	244,210	217,494	26,509	244,003		
Medicare, Class Positions	3332	52,206	18,877	71,083	5,844	9,161	15,186	52,671	18,877	71,548	29,929	49,793	18,345	68,138	68,138	53,510	18,580	72,090		
Hlth & Wlfr Benefits, Cert	3411	2,411,840	295,897	2,707,737	383,271	595,713	802,853	2,411,840	295,897	2,707,737	1,463,073	2,296,840	295,897	2,692,737	2,692,737	2,528,666	312,171	2,840,837	2024-25 rate increase of 5.5%	
Hlth & Wlfr Benefits, Class	3412	974,025	355,320	1,329,345	180,855	272,732	372,931	974,025	355,320	1,329,345	683,548	944,025	355,320	1,299,345	1,299,345	995,946	374,863	1,370,809	2024-25 rate increase of 5.5%	
State Unemploy Insur, Cert Pos	3511	7,153	922	8,075	-	-	19,088	7,676	986	8,662	28,044	47,517		47,517	74,998	9,141	84,139			
State Unemploy Insur, Clas Pos	3512	1,800	651	2,451	-	-	8,180	1,816	651	2,467	12,019	20,364		20,364	18,452	6,407	24,859			
Worker Comp Insur, Cert Pos	3611	143,460	-	143,460	47,648	59,643	71,598	143,460		143,460	108,265	143,460		143,460	127,443		127,443	2024-25 rate decrease of 11.1%		
Worker Comp Insur, Clas Pos	3612	61,483	-	61,483	20,495	25,618	30,875	61,483		61,483	46,587	61,483		61,483	54,619		54,619	2024-25 rate decrease of 11.1%		
Lifetime Retiree Benefits, Cert	3911	553,000	-	553,000	77,616		159,810	553,000		553,000	287,408	553,000		553,000	553,000		553,000			
Lifetime Retiree Benefits, Class	3912	237,000	-	237,000	16,857		30,933	237,000		237,000	56,405	237,000		237,000	237,000		237,000			
Total, Employee Benefits		8,737,889	1,478,501	10,216,390	1,118,933	1,674,582	2,619,848	8,934,296	1,505,081	10,439,377	4,660,149	8,911,616	1,474,119	10,385,735	10,385,735	9,073,826	1,522,912	10,596,738		
Supplies																				
Textbooks	4100	75,725	9,520	85,245	50,334	51,640	57,335		85,245	85,245	84,486		87,745	87,745	511,000		-	-	Finance recommends we purchase textbooks 2024-25 textbooks in current year, utilizing A-G grant funds	
Instructional Materials	4300	270,848	270,848	270,848	29,830	42,231	133,133	-	270,848	270,848	134,384	230,848		230,848	212,000	300,718		300,718		
Instructional Materials - CTE	4300	184,405	184,405	184,405	-	20,315			184,405	184,405	103,394		184,405	184,405	144,783		144,783			
Office (Tech) Supplies	4350	142,305	11,000	153,305	761	2,437	6,588	142,305	11,000	153,305	45,591	142,305	11,000	153,305	5,000		5,000			
Other Supplies	4390	63,000	7,000	70,000	12,399	22,342	25,432	63,000	7,000	70,000	37,864	63,000	7,000	70,000	70,000	56,500		56,500		
Non-Capitalized Equipment	4400	530,136	116,742	646,878	994,293	999,648	1,078,988	530,136	650,000	1,180,136	1,079,404	575,136	650,000	1,225,136	1,225,136	198,500	445,744	644,244		
Food Service Supplies	4700	231,897	231,897	1,680	26,320		231,897	231,897		231,897	187,288	321,897		321,897	336,897		350,000			
Total, Supplies		811,165	831,412	1,642,57																

Palisades Charter High School
2024-25 Department Textbooks Requests

Expense	23-24 Textbook Requests (APPROVED)	23-24 Actuals to Date	24-25 Textbook Requests	24-25 Digital Only	24-25 Class Set + Digital	24-25 Bundle for All	Comments
AA Team							
AP/Main Office							
Athletics							
Athletic Director							
Attendance							
Career Center							
College Center	\$ 600	\$ -	\$ -				
Counseling							
Deans							
EL Program	\$ 2,000	\$ 1,306	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	To comply with LAUSD master plan.
English	\$ 4,125	\$ 6,825	\$ 5,872	\$ 5,872	\$ 5,872	\$ 5,872	For a new class, Diversify the Narrative Commitment and goal, and replacements
Finance							
Fuerza Unida							
Health (Nurse's Office)							
HR							
Intervention							
Library	\$ 7,000	\$ 4,509	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$8K Non-fiction books (print and ebooks), \$4K fiction to cover current storylines and diversity
Math	\$ -	\$ -	\$ 30,358	\$ 18,983	\$ 32,352	\$ 22,349	\$27k Statistics textbooks
Pali Academy							
Science	\$ 3,000	\$ 7,235	\$ 108,726	\$ 104,886	\$ 124,425	\$ 125,529	\$105K for Honors Chemistry, \$4K for additional AP Bio subscriptions
Social Science	\$ 22,117	\$ 17,302	\$ 205,904	\$ 180,080	\$ 211,786	\$ 221,489	New textbooks with digital subscriptions. \$55K US History, \$77K World History, \$34K American Govt, \$33K Econmics, \$6,949 Independent Religious Studies
SPED							
TECH ED	\$ 5,000	\$ -	\$ -				
VAPA	\$ 4,520	\$ -	\$ 10,730	\$ 10,730	\$ 10,730	\$ 10,730	Music and production books: \$6K Theater and Dance, \$1K Choir, \$4K Music.
VAPA CTE	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	
World Languages	\$ 31,883	\$ 45,795	\$ 33,633	\$ 27,398	\$ 27,398	\$ 28,055	Fench 2 & French 3 (11,499.44) Added
Virtual Academy			\$ -				
Class Expansion/Master Schedule Changes	\$ 5,000	\$ 8,213	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	B&F typically recommends ~\$5k for class expansion
GRAND TOTAL	\$ 85,245	\$ 91,185	\$ 417,948	\$ 370,673	\$ 435,289	\$ 436,749	

Amount funded via CTE \$ 2,900
Amount funded via General Fund \$ 415,048

PCHS Board approved textbook budget up to \$420,000

Row Labels	Sum of Digital Only	Sum of Class Set + Digital	Sum of Bundle for All
5	\$ 42,803	\$ 55,100	\$ 56,990
World History	\$ 42,803	\$ 55,100	\$ 56,990
6	\$ 190,252	\$ 234,938	\$ 230,224
AP Bio	\$ 16,334	\$ 19,699	\$ 21,679
AP Statistics	\$ 18,983	\$ 32,352	\$ 22,349
Chemistry	\$ 88,552	\$ 104,726	\$ 103,850
French	\$ 15,899	\$ 15,899	\$ 16,556
US History	\$ 50,485	\$ 62,261	\$ 65,790
7	\$ 79,843	\$ 87,476	\$ 91,760
American Government	\$ 40,169	\$ 44,449	\$ 47,120
Economics	\$ 39,675	\$ 43,027	\$ 44,640
Grand Total	\$ 312,898	\$ 377,514	\$ 378,974

Row Labels	Sum of Digital Only	Sum of Class Set + Digital	Sum of Bundle for All
Math	\$ 18,983	\$ 32,352	\$ 22,349
Science	\$ 104,886	\$ 124,425	\$ 125,529
Social Studies	\$ 173,131	\$ 204,837	\$ 214,540
World Languages	\$ 15,899	\$ 15,899	\$ 16,556
Grand Total	\$ 312,898	\$ 377,514	\$ 378,974

2024-25 PCHS IMA REQUESTS
4 Year History & Per-student spending

Department	4-Year IMA Average (2020-2024)	2020-21 IMA	2021-22 IMA	2022-23 IMA	2023-24 IMA Actuals	2023-24 Requested IMA Amount	2024-25 Requested IMA Amount	2024-25 Request vs Approved 23-24 Amount	Comments
Acadec	\$ 1,813.88	\$ 2,076.00	\$ 2,076.00	\$ 2,076.00	\$ 1,027.50	\$ 6,000.00	\$ 1,813.88	\$ (4,186.13)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Academic Achievement Team	\$ 11,701.13	\$ 8,290.00	\$ 7,573.69	\$ 16,100.00	\$ 14,840.81	\$ 14,000.00	\$ 28,173.69	\$ 14,173.69	Planners, supplies, testing materials, and student awards
Athletic Director	\$ 21,541.49	\$ 7,687.00	\$ 25,000.00	\$ 36,450.00	\$ 17,028.95	\$ 36,450.00	\$ 21,541.49	\$ (14,908.51)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Attendance Office	\$ 2,885.49	\$ 1,290.00	\$ 3,500.00	\$ 3,019.32	\$ 3,732.65	\$ 3,005.00	\$ 2,885.49	\$ (119.51)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Campus Unification	\$ 1,266.67	\$ -	\$ 1,800.00	\$ 2,000.00		\$ 2,000.00	\$ 1,266.67	\$ (733.33)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
College Center	\$ 1,520.03	\$ 1,282.00	\$ 2,000.00	\$ 1,411.20	\$ 1,386.90	\$ 2,000.00	\$ 4,661.70	\$ 2,661.70	Includes \$1.4K in college handbooks and guides
Counseling Office	\$ 15,993.73	\$ 3,502.00	\$ 21,603.96	\$ 15,770.00	\$ 23,098.96	\$ 12,068.85	\$ 12,068.85	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Deans Office (combined with security)	\$ 4,433.49	\$ 1,468.00	\$ 4,050.00	\$ 6,800.00	\$ 5,415.96	\$ 3,610.79	\$ 3,610.79	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
English Department	\$ 1,959.96	\$ 2,300.00	\$ 2,025.56	\$ 2,025.56	\$ 1,488.72	\$ 2,025.56	\$ 2,025.56	\$ (0.00)	
English Learner / Bilingual (combined with Literacy)	\$ 2,331.25	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 325.00	\$ 5,547.81	\$ 5,030.99	\$ (516.82)	
World Languages	\$ 4,019.28	\$ 8,293.44	\$ 2,500.00	\$ 2,600.00	\$ 2,683.68	\$ 2,500.00	\$ 2,500.00	\$ -	General Supplies
Health Office/School Nurse	\$ 3,043.70	\$ 1,025.00	\$ 3,555.70	\$ 3,068.33	\$ 4,525.78	\$ 2,292.58	\$ 2,292.58	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Intervention	\$ 1,382.23		\$ 2,764.46	\$ -			\$ -	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
LCAP Summer school (DLA)	\$ 1,802.87	\$ 3,422.00	\$ 2,557.97	\$ -	\$ 1,231.52	\$ 6,000.00	\$ 1,802.87	\$ (4,197.13)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
LCAP (TVN/FUERZA)	\$ 1,889.48	\$ 3,000.00	\$ 1,628.00	\$ 1,040.43		\$ 1,690.43	\$ 3,657.81	\$ 1,967.39	Only includes Fuerza (no TVN submission)
Leadership Class	\$ 535.98	\$ 93.00	\$ 1,094.92	\$ 200.00	\$ 755.98	\$ 823.71	\$ 167.84	\$ (655.87)	
Library	\$ 3,438.82	\$ 1,932.00	\$ 3,657.81	\$ 4,708.73	\$ 3,456.72	\$ 4,708.73	\$ 4,708.73	\$ (0.00)	
Link Crew						\$ 13,867.72	\$ 12,000.00	\$ (1,867.72)	New program for FY25
Math	\$ 10,999.98	\$ 2,894.00	\$ 14,871.00	\$ 17,693.82	\$ 8,541.09	\$ 513.00	\$ 10,710.72	\$ 10,197.72	
Mesa	\$ 513.00	\$ 513.00	\$ 513.00	\$ 513.00		\$ 13,178.34	\$ 513.00	\$ (12,665.34)	
PE	\$ 10,309.48	\$ 3,997.00	\$ 11,678.34	\$ 11,678.34	\$ 13,884.25	\$ 61,100.00	\$ 13,178.34	\$ (47,921.66)	
Science	\$ 52,439.59	\$ 32,903.00	\$ 61,400.00	\$ 63,000.00	\$ 52,455.36	\$ 2,602.27	\$ 63,900.00	\$ 61,297.73	Lab costs
Social Studies	\$ 2,301.39	\$ 1,458.00	\$ 2,891.27	\$ 2,602.27	\$ 2,254.00	\$ 4,270.00	\$ 2,602.27	\$ (1,667.73)	Flat vs PY
Special Ed	\$ 3,757.25	\$ 3,469.00	\$ 7,290.00	\$ 4,270.00	\$ -		\$ 11,359.68	\$ 11,359.68	
SPED - Section 504 Program						\$ 350.00		\$ (350.00)	
Study Center/Tutoring	\$ 347.20	\$ 205.00	\$ 205.00	\$ 205.00	\$ 773.80		\$ 571.67	\$ 571.67	
Summer School (see LCAP Summer school)						\$ 6,000.00		\$ (6,000.00)	
Tech Ed	\$ 15,751.42	\$ 30,137.99	\$ 15,000.00	\$ 11,500.00	\$ 6,367.67	\$ 84,359.73	\$ 33,245.92	\$ (51,113.81)	
Tech Ed - CTE	\$ 40,068.78			\$ 35,000.00	\$ 45,137.55	\$ 1,230.08	\$ 48,500.00	\$ 47,269.92	
Temescal	\$ 1,083.49	\$ 1,160.00	\$ 1,250.00	\$ 1,280.25	\$ 643.69		\$ -	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Testing	\$ 769.00	\$ 769.00				\$ 62,300.00		\$ (62,300.00)	rolls up to AA Team
VAPA	\$ 55,036.73	\$ 30,751.00	\$ 60,000.00	\$ 64,386.16	\$ 65,009.75	\$ 100,045.76	\$ 63,495.16	\$ (36,550.60)	
VAPA - CTE	\$ 34,416.06			\$ 13,500.00	\$ 55,332.12	\$ 254.87	\$ 96,283.32	\$ 96,028.45	
Virtual Academy (Independent Study)	\$ 351.65	\$ -	\$ 703.30			\$ 458.17	\$ 351.65	\$ (106.52)	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
Work Experience (Career Center)	\$ 518.44	\$ 261.00	\$ 647.16	\$ 647.16		\$ 458.17	\$ 458.17	\$ -	
Undistributed	\$ 4,338.30	\$ -	\$ -	\$ -	\$ 17,353.18	\$ -	\$ -	\$ -	Set to the lesser of PY Budget request or 4 yr avg in lieu of budget submission
GRAND TOTAL	\$314,561	\$157,178	\$266,837	\$326,546	\$348,752	\$ 455,712	\$ 455,379	\$ 128,833	

Object 4350

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual	Proposed 2024-25 Budget	Notes
Audio Visual Department	6,000	-	6,000	-	
Copier Department	52,000	9,921	42,079	10,000	
Technology	39,305	53,158	(10,324)	60,000	Misc Tech Supplies, batteries, keyboard, cables
Undistributed	56,000	4,986	55,811	5,000	
Grand Total	153,305	68,065	93,566	75,000	

Object 4390

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual	Proposed 2024-25 Budget	Notes
Human Resources	3,000	1,395	1,643	1,500	
Undistributed	67,000	52,228	16,270	55,000	
Grand Total	70,000	53,623	17,914	56,500	

Object 4410

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual
CTE Grant	60,000	25,774	34,226
ESSER III - 80%	116,742	514,191	(397,449)
Exp Learning Opportunities Grt	-	400,808	(400,808)
Unrestricted Resources	470,136	163,264	306,872
Voc & Applied Perkins Sec 131	-	4,725	(4,725)
Grand Total	646,878	1,108,762	(461,884)

FY25

Notes

-
 445,744 Purchase of 800 new laptops @ \$557.18 per laptop. Off cycle spend
 150,000 Chairs, Desks, Desks, Tech Equipment,
 595,744

Additional Expenses

Mac Laptops / Cart

Mac Computer to run Qlab

Total Non-CAP

38,500

10,000

644,244

To replace laptops for a VAPA course to be used for 2 non concurrent courses

B&F Meeting notes:

Purchase current year 1:1 devices using relief funds and set aside additional \$450K for future device purchases.

Object 4410

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual
Audio Visual Department	-	22,400	(22,400)
Copier Department	260,157	487	259,670
Technical Education	-	690	(690)
Undistributed	326,721	1,060,101	(733,380)
Visual & Performing Arts	60,000	25,084	34,916
Grand Total	646,878	1,108,762	(461,884)

Object (Multiple Items)

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual	FY25	Notes
Mileage & Car Allowances	2,000	5,977	(3,977)	5,000	
Travel and Conferences	130,000	103,042	26,958	105,000	Keeping in line with PD spend in 2023 & 2024
Grand Total	132,000	109,020	22,980	110,000	

Object 5310

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual	FY25	Notes
INTERNATIONAL ACADEMY OF SCIENCE	-	77,950	(77,950)		
INFINITE CAMPUS	-	62,246	(62,246)	62,246	SIS
POWERSCHOOL GROUP LLC	-	49,091	(49,091)	49,091	Learning Management, reporting assessment
ZOOM VIDEO COMMUNICATIONS, INC	-	38,038	(38,038)	38,038	Communication
(blank)	539,593	36,579	503,014	36,579	
COW GOVERNMENT, INC.	-	34,472	(34,472)	34,472	Microsoft and misc licensing
AKINS IT, INC.	-	20,167	(20,167)	20,167	IT Consulting
LIMINEX, INC	-	17,470	(17,470)	17,470	GoGuardian, web/content filter on student devices
GALE CENGAGE LEARNING	-	17,138	(17,138)	17,138	Textbook/library database
PARENTSQUARE, INC	-	15,000	(15,000)	15,000	Communication
US BANK CORPORATE PAYMENT SYSTEMS	-	14,469	(14,469)	14,469	
TURNITIN, LLC	-	12,115	(12,115)	12,115	Honesty software
NEARPOD INC	-	11,566	(11,566)	11,566	Lesson Library
EXPLORELEARNING, LLC	-	9,420	(9,420)	9,420	K-12 STEM solutions
HELPER HELPER LLC	-	7,500	(7,500)	7,500	Volunteer Tracking
FACILITIES MANAGEMENT EXPRESS, LLC	-	7,216	(7,216)	11,216	Facilities Management Software, additional modul for maintenance
JAMF SOFTWARE	-	6,381	(6,381)	6,381	
KRITIK EDUCATION CORPORATION	-	6,000	(6,000)	6,000	
SECURLY INC	-	4,770	(4,770)	-	E-hall Pass - being replaced by Infinite Campus hall pass module
Houghton Mifflin	-	4,720	(4,720)	4,720	
EDMENTUM INC	-	4,500	(4,500)	62,500	Edmentum (APEX) is replacing Acellus. \$10k savings vs Accelus.
RESPONDUS	-	4,045	(4,045)	4,045	
BOARD ON TRACK	-	3,750	(3,750)	3,750	Governance
KNOWLEDGE MATTERS INC	-	3,595	(3,595)	3,595	
EDUCATIONAL NETWORKS	-	3,570	(3,570)	3,570	
EDPUZZLE, INC	-	3,140	(3,140)	3,140	
DECA INC	-	2,700	(2,700)	2,700	
DELTAMATH SOLUTIONS INC	-	2,465	(2,465)	2,465	Math
GRAY STEP SOFTWARE	-	1,836	(1,836)	1,836	ASB/Finance
MINITAB LLC	-	1,780	(1,780)	1,780	Math
FOLLETT SCHOOL SOLUTIONS INC.	-	1,529	(1,529)	1,529	
KUTA SOFTWARE	-	1,480	(1,480)	1,480	
ASSOC. OF CA SCHOOL ADMINISTRATORS	-	1,288	(1,288)	1,288	
WEBIDCARD, INC.	-	1,199	(1,199)	1,199	
ACCREDITING COMMISSION FOR SCHOOLS	-	1,190	(1,190)	1,190	
SNO SITES	-	1,010	(1,010)	1,010	
OXFORD UNIVERSITY PRESS	-	926	(926)	926	
RAPTOR	-	923	(923)	923	School/Visitor Check-in
IMPACT VENTURES	-	449	(449)	449	
NEON ONE LLC	-	318	(318)	318	Pool Subscription
TEACHERS' CURRICULUM INSTITUTE	-	289	(289)	289	
SCHOOL LIBRARY JOURNAL	-	168	(168)	168	
AMAZON CAPITAL SERVICES, INC	-	141	(141)	141	
STUDENTMAGS	-	125	(125)	125	
EDUCATION WEEK	-	97	(97)	97	
SUBSCRIBER SERVICES	-	80	(80)	80	
TECHSMITH CORPORATION	-	-	-	-	
ACHIEVE 3000	-	-	-	-	
PRO-ED	-	-	-	-	
Grand Total	539,593	494,901	44,692	474,182	

(blank) Expenses	
Staxpayment Fees	465.24
FRONTLINE TECHNOLOGIES GROUP LLC	6,176 HR
CODEHS INC	3,500
AKINS IT, INC.	13,749 IT Consulting
VIRTUOUS SOFTWARE INC	9,788 Donor, expiring in '25
SAVVAS LEARNING COMPANY LLC	2,900 Testing/Textbooks
	36,579

2023-2024 Remaining Subscription Costs	50,000
Additional price increases of 7% recommended by IT Director	38,143
Additional Subscriptions	
Albert.io	23,750 Ed Tech
Infinite Campus - Workflow and Data Module	12,000
	<u>598,075</u>

Object 5310

Row Labels	2023-24 Adopted Budget	2023-24 YTD Expenses 5.29	Sum of \$ Variance Budget to Actual
A-G Access/Success Grant	-	-	-
A-G Learning Loss Mitigation Grant	-	-	-
Arts, Music, and Inst. Mat. Disc. Block Grant	-	-	-
CAL NEW	-	-	-
Child Nutrition:School Program	7,601	7,102	499
Civic Center Permit	6,100	5,598	502
COVID-19	-	-	-
CTE Grant	4,421	3,595	826
Ed Foundation	85,605	8,414	77,191
ESSER III - 80%	-	4,500	(4,500)
Exp Learning Opportunities Grt	-	-	-
In-Person Instruction Grant	-	-	-
LCAP Expenses	54,824	66,720	(11,896)
Learning Recovery Emerg Block Grant	-	-	-
Low-Performance Student Block	-	-	-
Special Education	15,218	15,950	(732)
State Learning Loss Mitigation Funds	-	-	-
State Lottery Revenue	362,645	350,394	12,251
Unrestricted Resources	3,179	26,168	(22,989)
Voc & Applied Perkins Sec 131	-	6,460	(6,460)
Grand Total	539,593	494,901	44,692

Object 5510

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
OFFICE CONNECTION	-	117,744	(117,744)	-	Custodial Supplies, discontinued expense, transitioning to Custodial Services
JANET WICHMAN	-	58,200	(58,200)	-	Independent needs consultant, should be captured in consulting
ULINE	-	15,261	(15,261)	20,000	
US BANK CORPORATE PAYMENT SYSTEMS	-	11,946	(11,946)		
BARGREEN ELLINGSON	-	11,044	(11,044)	15,000	
GREEN ECONOMIE	-	10,119	(10,119)		
CENTRAL SANITARY SUPPLY LLC	-	8,540	(8,540)		
CLEAN HARBORS	-	7,886	(7,886)		
BEAUTY TREE SERVICE & MAINTENANCE INC	-	7,400	(7,400)		
AMAZON CAPITAL SERVICES, INC	-	6,485	(6,485)		
MAUERHAN PLUMBIN	-	6,342	(6,342)		
CERTAPRO PAINTERS OF ORANGE COUNTY	-	6,200	(6,200)		
BACKFLOW PREVENTION DEVICE TESTER	-	4,586	(4,586)		
REPUBLIC SERVICES	-	4,482	(4,482)	5,000	8% increase due to rate hike and increased disposal
JEFF'S LOCK & KEY SERVICE	-	4,437	(4,437)		
ASSOCIATED BUILDING MATERIALS	-	3,882	(3,882)		
COX PAINTS INC	-	3,687	(3,687)		
SIGN*A*RAMA SANTA MONICA	-	3,627	(3,627)	10,000	way-finding and sign standarization
FERGUSON ENTERPRISES, LLC	-	3,539	(3,539)		
GRAINGER	-	2,990	(2,990)	15,000	This numebr looks low. This vendor is our tool vendor and a proviider or supplies for reparis and maintainace
PREMIUM EQUIPMENT	-	1,895	(1,895)		
ABACUS SURFACES INC	-	1,565	(1,565)		
STUMBAUGH ASSOCIATES, INC.	-	1,502	(1,502)		
MEDINA CONSTRUCTION	-	1,500	(1,500)		
ACCO ENGINEERED SYSTEMS	-	1,421	(1,421)		
OES EQUIPMENT LLC	-	1,349	(1,349)		
LOU'S GOLF CARTS INC	-	936	(936)	17,000	2000 for repairs and 15,000 for a new cart From a differnet vendor
TOPANGA LUMBER CO.	-	609	(609)		
TEIR ONE MECHANICAL INC	-	463	(463)		
MERIT OIL COMPANY	-	458	(458)		
FFSTECH	-	196	(196)		
RAFAEL NEGROE	-	193	(193)		
SIERRA SCHOOL EQUIPMENT COMPANY	-	150	(150)		
DON PARCELL	-	142	(142)		
KALEI PIPCZYNSKI	-	102	(102)		
ECONOMY GLASS CO WEST INC	-	94	(94)		
OSCAR CABRERA	-	50	(50)		
VICTORIA RELOBA	-	-	-		
DAKTRONICS INC	-	-	-		
METRO TWO WAY COMMUNICATIONS	-	-	-		
(blank)	251,700	(5,493)	257,193	125,000	
Grand Total	251,700	305,526	(53,826)	207,000	

Object 5610

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
Copier Department	30,000	25,871	4,129	30,000	Printer/Copier rentals
Permit Account	60,500	41,406	19,094	50,000	Building Maintenance
Pool Account	36,000	55,041	(19,041)	60,000	Pool maintenance services
Undistributed					
Child Nutrition: Kitchen Infrastructure Upgrade Funds	-	-	-		
Child Nutrition:School Program	5,000	30,993	(25,993)	15,000	Cafeteria maintenance
COVID-19	-	-	-		
CTE Grant	-	7,370	(7,370)	-	
LCAP Expenses	10,000	12,469	(2,469)	12,000	General Maintenance
Special Education	1,000	598	402	1,000	
Unrestricted Resources	194,000	294,412	(100,412)	275,000	LAUSD & General maintenance contractors
Voc & Applied Perkins Sec 131	-	-	-		
Undistributed Total	210,000	345,842	(135,842)	443,000	
Grand Total	336,500	468,160	(131,660)		

PCHS 2024-25 Bus Program Cost Estimate (Cost to PCHS) - Status Quo (No Program Changes) With Only Rate Increases based on May 2023 CPI Rate

Variable Assumptions:

7	Regular Ed Nbr of Buses - Stays as is now	
3.8%	Cost Increase	
5%	Regular Ed Vacancy Rate Threshold stays at <= 10%	
\$171,000	Scholarship Funding as Approved by B&FC and BoT	384.16
0	Field Trips Paid for by PCHS General Fund funding	
2.0%	Misc./Contingency Pct (RegEd, SpecEd, Trips)	
0	Dolphin Leadership Academy Buses - Stay as is now (15*3=45 Bus Days) or Shrink to 2 Buses/Day (15*2=30) or Eliminate All Together from General Fund funding	
0	Summer Football Buses - Stay as is now (12*1=12 Bus Days) or Eliminate All Together from General Fund funding	
0	9th Grade Orientation Buses - Stay as is now (1*5=5 Bus Days) or Eliminate All Together from General Fund funding	
393	Nbr of Overall Riders ESTIMATE - Ridership will not really be known until after the Down-Payment Deadline (currently planned for July 1st)	
165	Nbr of Scholarship Applications to process via FAST Aid	

10
10%
\$260,000
5
3.0%
45
12
0
504

175	Nbr. of School Days for Special Ed (175+20=195) - Not sure if ESY will be back at PCHS for 2020-21, but included here in case it is		
\$546	Cost per Day for Wheelchair Buses Needed	1	\$526
\$164	Daily Rate for SPED Vans/Cabs (Bus Aid, if needed, not included) - 2020-21 YC SPED Rate not yet finalized, so this is an estimate (\$128/day used for 2018-19; \$135 for 2019-20; \$142 for 2020-21; \$150 for 2021-22; \$158 for 2022-23) - FYI: 2021-22 has been 2 YCs for \$175.20+133.20=\$308.40/2=\$154.20 Avg.		
2	Nbr. of SPED Cabs we need (this will not be finalized until Aug, but it's highly likely 2)		

\$152,984	Special Ed Bus Cost Estimate	\$73,114	\$105,000	72240
		\$24,655	\$0	

7	Number of Regular Ed Buses	1.1	\$96,675
\$702,36	Daily Rate for Non-SPED Buses	\$141.69	(Incremental Cost over Daily Rate for Late Buses - Because a Regular Ed Bus loops back to be a Late Bus)
\$24,655	Late Buses for After-School Activities	1	174 \$ - 10 (Nbr. PCHS Late Bus Days (175-3=172) * 3 Buses/Day = Nbr. Annual Trips - Late Buses do not run on the 3 Final Exams Days in Spring Semester)
\$86,487	Competition/Athletics Trips	45.0%	220 (Nbr. PCHS Paid for Athletic Trips = 160 + 25 Other Comp Team Trips - 120% of Daily Rate Due to OT (5 Hour minimum then \$87.10/hr)
\$0	PCHS Paid for Field Trips	0	(Nbr. of PCHS Paid for Trips - 120% of Daily Rate Due to OT)
\$0	Dolphin Leadership Academy Buses	0	(Nbr. of Paid for Trips - 120% of Daily Rate - DLA 15*3=45)
\$0	Summer Football Buses	0	(Nbr. of Paid for Trips - 120% of Daily Rate - Football 12*1=17)
\$0	9th Grade Orientation Buses	0	(Nbr. of Paid for Trips - 120% of Daily Rate - 9th Grade Orientation 1*5=5)
\$111,142	Non-SPED/Non-Reg-Ed Bus Cost Estimate		
			-\$126,982
\$264,126	SPED + Non-RegEd Cost Estimate		
\$5,283	Misc./Contingency (Reg, SPED, Trips)		
\$21,000	GoPass (Free Tap Card) Program Costs	\$7.00	3,000
\$8,120	Fast Aid Application Fees	\$48	165 \$ 200 100% PCHS Pays for X% of App Fees
\$298,528	Estimated Cost to PCHS for all Non-RegEd Busing		

\$171,000	Regular Ed Bus Scholarships (TBD by Admin, B&FC & Board) - Current Estimate for Demonstrated Financial Need (see other tab for details)		
\$43,020	Regular Ed Vacancy Cost - Assumes X% Vacancy Rate over the course of the entire year (X Buses/Day * 175 Days * \$nnn/Day * Vacancy Rate)	100%	\$43,020
\$214,020	Estimated Cost to PCHS for all RegEd Busing		

\$512,548 Estimated Costs to PCHS for the PCHS Bus Program - Assumes we have Regular Ed Buses with the Assumptions listed here

Object (Multiple Items)

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
TEACHERS ON RESERVE, LLC	-	226,836	(226,836)	244,983	Subs, \$15-40K per month, increase by 8%
SPECTRUM	-	8,625	(8,625)	9,000	Internet
WELLNESS MART	-	7,307	(7,307)	7,500	TB, LiveScan, screens
STATE OF CA DEPARTMENT OF JUSTICE	-	4,876	(4,876)	5,000	Hiring screens
SAN JOAQUIN COUNTY OFFICE OF EDUCATION	-	1,200	(1,200)		
(blank)	188,083	739	187,344		
US BANK CORPORATE PAYMENT SYSTEMS	-	50	(50)		
LIZETTE DURAN	-	30	(30)		
ROBERT SITOMER	-	30	(30)		
Grand Total	188,083	249,693	(61,610)	266,483	

Object 5810

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25 Proposed Budget	Notes
Child Nutrition:School Program					
Undistributed					
CHARTWELLS DINING SERVICE	-	448,042	(448,042)	350,000	
STEVE GOMEZ	-	983	(983)	0	
DEPARTMENT OF PUBLIC HEALTH	-	788	(788)	808	
(blank)	291,928	-	291,928		
Undistributed Total	291,928	449,814	(157,886)	350,808	Cafeteria Staff Cost
Child Nutrition:School Program Total	291,928	449,814	(157,886)		
Civic Center Permit					
Permit Account					
WILLIAM W WRIGHT	-	42,565	(42,565)	47,729	Permit Support Staff
THOMAS GIBSON	-	41,181	(41,181)	46,310	Permit Support Staff
DAMIAN MORGAN-FLEMING	-	34,978	(34,978)	39,953	Permit Support Staff
BEAUTY TREE SERVICE & MAINTENANCE INC	-	33,515	(33,515)	17,176	Tree Service
eCAPITAL COMMERCIAL FINANCE CORP	-	16,809	(16,809)	-	
CESAR GOMEZ	-	13,431	(13,431)	-	
HETHERINGTON FIELD PAINTING	-	2,953	(2,953)	-	
ERIC ARCOS	-	1,329	(1,329)	-	
erick navarro	-	600	(600)	-	
(blank)	5,000	-	5,000	-	
HERK EDWARDS INC	-	-	-	-	
Permit Account Total	5,000	187,362	(182,362)		
Pool Account	16,200	540	15,660	3,000	
Civic Center Permit Total	21,200	187,902	(166,702)	154,169	Permit & Pool Support Staff
CTE Grant	-	500	(500)		
Ed Foundation	-	12,700	(12,700)	-	
ESSER III - 80%					
Undistributed					
JILL A BARKER	-	47,273	(47,273)		
RONNIE COHEN	-	560	(560)		
(blank)	357,400	-	357,400		
Undistributed Total	357,400	47,833	309,568	-	
ESSER III - 80% Total	357,400	47,833	309,568		
Exp Learning Opportunities Grt					
Undistributed					
NWEA	-	35,200	(35,200)	-	
(blank)	-	-	-	-	
Undistributed Total	-	35,200	(35,200)	-	
Exp Learning Opportunities Grt Total	-	35,200	(35,200)		
IDEA Special Education					
Undistributed					
(blank)	261,056	286,327	(25,271)		
Undistributed Total	261,056	286,327	(25,271)		
IDEA Special Education Total	261,056	286,327	(25,271)	347,011	LAUSD - SELPA Share (20.5%)
LCAP Expenses					
Undistributed					
THE VILLAGE NATION	-	7,500	(7,500)		NPS
YOLANDA GONZALEZ WRIGHT	-	375	(375)		
(blank)	155,009	-	155,009		
Undistributed Total	155,009	7,875	147,134	-	
LCAP Expenses Total	155,009	7,875	147,134		

Special Ed: Mental Health					
Undistributed					
(blank)	-	8,704	(8,704)		
Undistributed Total	-	8,704	(8,704)	8,922	LAUSD Mental Health
Special Ed: Mental Health Total					
Special Education					
Undistributed					
(blank)	1,215,912	286,327	929,585	352,182	LAUSD - SPED Share (20.5%)
CROSS COUNTRY STAFFING INC	-	137,334	(137,334)	157,168	SPED Sub staff
ADMINISTRATIVE SERV. CO-OP	-	59,687	(59,687)	67,297	NPA
SPEECH, LANGUAGE AND EDUCATIONAL	-	49,969	(49,969)	56,343	NPA
THERAPY TRAVELERS LLC	-	42,545	(42,545)	43,609	NPA
VILLAGE GLEN SCHOOL	-	38,348	(38,348)	43,237	NPS
VERDUGO HILLS AUTISM PROJECT	-	28,879	(28,879)	32,561	NPS
PURCHIN CONSULTING INC	-	28,869	(28,869)	32,550	NPA
BEACH CITIES LEARNING CENTER	-	22,131	(22,131)	24,953	NPS
EVERY SPECIAL CHILD LLC	-	16,023	(16,023)	18,065	NPA
DAVID K. MEYERS	-	13,845	(13,845)	15,610	Attendance
BEHAVIOR THERAPY CLINIC	-	13,597	(13,597)	15,331	NPA
EDLOGICAL GROUP CORP	-	13,444	(13,444)	15,158	NPA
CHRIS LATERZO	-	13,400	(13,400)	15,109	NPA
EXCEPTIONAL CHILDREN'S FOUNDATION - KAYNE ERAS CENTER	-	7,747	(7,747)	8,735	NPA
OREN R BOXER	-	6,500	(6,500)	7,329	NPA - Neurological assessment
DYNAMIC EDUCATION SERVICES INC	-	4,995	(4,995)	5,632	Reading intervention
STEERS AAC LANGUAGE & SPEECH INC	-	1,280	(1,280)	1,443	NPA
PROFESSIONAL TUTORS OF AMERICA	-	313	(313)	-	NPA
Undistributed Total	1,215,912	785,232	430,681		NPS/NPA Services, IEP, SPED Support, 1:1 Support
Special Education Total	1,215,912	785,232	430,681		
State Lottery Revenue					
Copier Department					
AKINS IT, INC.	-	64,450	(64,450)	79,181	IT Services
(blank)	114,205	-	114,205		
Copier Department Total	114,205	64,450	49,755		
State Lottery Revenue Total	114,205	64,450	49,755		
Unrestricted Resources					
Technology					
LEARNINGTECH.ORG	-	8,400	(8,400)	-	E-rate consulting
(blank)	-	-	-		
Technology Total	-	8,400	(8,400)		
Undistributed					
eCAPITAL COMMERCIAL FINANCE CORP	-	431,792	(431,792)	493,837	Custodial - New Vendor - Kohl Building Maintenance
ALLIED PRIVATE INVESTIGATIONS & SECURITY SERVICES INC	-	290,216	(290,216)	400,000	Security - New Vendor St Moritz Security Services
DATALINK NETWORKS INC	-	277,130	(277,130)	284,058	SIS Consulting
(blank)	1,569,461	142,957	1,426,504	183,936	LAUSD Police and Contracted Services
APPLEONE EMPLOYMENT SERVICES	-	90,301	(90,301)	92,558	Contracted Services
ADP, INC.	-	42,943	(42,943)	44,017	Payroll
REGIS STAFFING GROUP	-	33,444	(33,444)	-	Custodial
WHITE DOG CONSULTING INC	-	21,270	(21,270)	-	Financial Consulting
BEAUTY TREE SERVICE & MAINTENANCE INC	-	19,400	(19,400)	19,885	Landscaping
ARLETA ILYAS	-	15,060	(15,060)	4,518	Financial Consulting
GREAT EXPECTATIONS COLLEGE PREP	-	15,000	(15,000)	-	Letter Writing Support
SUE LIMSUKONTH SELZER	-	14,368	(14,368)	14,727	Parent Newsletter
SCHEIB PEST SOLUTIONS INC	-	13,561	(13,561)	13,900	Pest Control
SHAW HR CONSULTING	-	12,588	(12,588)	12,902	HR Consulting

LACOE	-	6,667	(6,667)	6,833	Oversight fees
HESS AND ASSOCIATES, INC.	-	6,498	(6,498)	6,660	Payroll Consulting STRS/PERS
KING FENCE, INC.	-	5,334	(5,334)	-	Fencing
EDWARD J SUGDEN	-	5,000	(5,000)	-	
MARIA GUADALUPE ESQUIVIAS	-	4,800	(4,800)	-	Custodial Staff
JUAN CARLOS MENDOZA	-	4,800	(4,800)	-	Custodial Staff
FABIOLA DE NAVARRO LOPEZ	-	4,480	(4,480)	-	Custodial Staff
NOE NAVARRO	-	4,480	(4,480)	-	Custodial Staff
PROCOPIO, CORY, HARGREAVES & SAVITCH	-	2,840	(2,840)	2,911	Governance Training
PRESTON O'CONNELL	-	2,550	(2,550)	2,614	Athletic Trainer
RONNIE COHEN	-	2,540	(2,540)	-	Will be reduced if Database Manager is hired
JANET ANDERSON	-	2,100	(2,100)	-	Attendance Consultant
US BANK CORPORATE PAYMENT SYSTEMS	-	900	(900)	-	
HANNAH SUAREZ	-	730	(730)	-	
DAVID MOO	-	650	(650)	-	
VENTURA COUNTY EVENT MEDICAL STANDBY LLC	-	275	(275)	-	Healthcare services
JOSHUA FIGUEROA	-	248	(248)	-	
LOTTEREASE, LLC	-	-	-	-	
FABIOLA LOPEZ DE NAVARRO	-	-	-	-	
Undistributed Total	1,569,461	1,474,920	94,541		
Visual & Performing Arts					
CHRIS BARTON	-	49,150	(49,150)	-	A/V Tech Consulting, potential CTE Pathway
RICKY BARTON	-	2,400	(2,400)		
MIA ROSE CANTER	-	600	(600)		
AVERIE HENNESSEY	-	450	(450)		
(blank)	-	-	-		
Visual & Performing Arts Total	-	52,600	(52,600)		
Unrestricted Resources Total	1,569,461	1,535,920	33,541	3,940,733	
Grand Total	3,986,171	3,422,456	563,715		

Additional Services

57,386 Athletic Trainer

3,998,119 2024-2025 Recommendation

Object 5821

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
Civic Center Permit	1,500	-	1,500		
Special Education	262,891	296,006	(33,115)	296,006	Anticipating similar legal costs for ongoing litigation
Unrestricted Resources	121,867	222,892	(101,025)	147,892	Anticipating similar legal costs for ongoing litigation, less one-time cost of \$75K
Grand Total	386,258	518,898	(132,640)	443,898	

Object 5890

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
Child Nutrition:School Program	-	30,658	(30,658)	30,000	Resturant Products
Civic Center Permit	56,250	81,032	(24,782)	85,000	Pool Maintenance Costs
CTE Grant	-	10,450	(10,450)	10,000	DECA Costs, paid for by CTE Grant
Ed Foundation	-	47,703	(47,703)	50,000	General school maintenance/repair services
Expand Learn Opp (ELO) Grant: ESSER III State Res Emrgncy	-	-	-		
Expand Learn Opp (ELO) Grant: ESSER III State Reserve Learn	-	4,482	(4,482)		
Expanded Learning Opp (ELO) Grant: GEER II	-	-	-		
LCAP Expenses	-	-	-		
Scholarships	18,000	2,863	15,137	-	Battery services
Special Education	-	271	(271)		
Unrestricted Resources	22,345	18,728	3,617	20,000	General school maintenance/repair services
Voc & Applied Perkins Sec 131	17,905	6,631	11,274	7,500	DECA
Grand Total	114,500	202,819	(88,319)	202,500	

Object (Multiple Items)

Row Labels	2023-24 Adopted Budget	Sum of Expenditure	Sum of \$ Variance Budget to Actual	FY25	Notes
Communications- Telephone					
Unrestricted Resources	30,690	48,515	(17,825)	51,911	Phone Services
Communications- Telephone Total	30,690	48,515	(17,825)		
Postage Stamps/Meters					
Unrestricted Resources	30,000	3,039	26,961	5,000	Postage
Postage Stamps/Meters Total	30,000	3,039	26,961		
Grand Total	60,690	51,554	9,136	56,911	

**PCHS PERMIT and POOL FY 20/21 Budget vs Actuals and
FY 21/22 Actuals as of 4/30/22**

	2021-22 Budget (6/2021 adoption)			2021-22 Actuals			2022-23 Budget			2022-23 Actuals			2023-24 Budget (6/2023 adoption)			2023-24 Actuals to Date (3/31/24)			2024-25 Budget (6/2024 adoption)			Comments
	Pool	Permit	Total	Pool	Permit	Total	Pool	Permit	Total	Pool	Permit	Total	Pool	Permit	Total	Pool	Permit	Total	Pool	Permit	Total	
INCOME																						
Fundraising			-			-			-			-			-			-			-	
Leases & Rentals	551,000	495,000	1,046,000	379,142	444,772	823,914	526,000	495,000	1,021,000	560,874	483,367	1,044,241	526,000	495,000	1,021,000	232,149	236,329	468,478	500,600	475,000	975,600	
Total Income	551,000	495,000	#####	379,142	444,772	823,914	526,000	495,000	1,021,000	560,874	483,367	1,044,241	526,000	495,000	1,021,000	232,149	236,329	468,478	500,600	475,000	975,600	
EXPENSES																						
Salary	172,550	59,763	232,313	163,055	72,364	235,420	180,800	7,500	188,300	184,196	84,234	268,431	152,000	62,220	214,220	86,320	59,965	146,285	181,800	89,348	271,148	
Benefits	112,731	41,063	153,794	58,368	37,323	95,692	81,135	36,693	117,828	73,936	43,468	117,404	81,135	36,693	117,828	44,123	35,508	79,631	72,000	42,000	114,000	
Total Salary & Benefits	285,281	100,826	386,107	221,424	109,687	331,111	261,935	44,193	306,128	258,132	127,702	385,835	233,135	98,913	332,048	130,443	95,473	225,916	253,800	131,348	385,148	
Consulting & Support	5,440	80,279	85,719	80	43,604	43,684	2,020	75,000	77,020	-	33,732	33,732	16,200	6,500	22,700	-	170,956	170,956	3,000	160,000	163,000	
Utilities	36,000	-	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Supplies	31,095	12,660	43,755	42,963	20,298	63,261	42,900	17,827	60,727	48,616	20,622	69,238	-	-	-	-	-	-	1,500	-	1,500	
Operating Exp. Other (repairs)	61,980	-	61,980	33,349	23,484	56,833	22,000	-	22,000	38,858	35,922	74,780	41,854	40,055	81,909	34,852	40,055	74,907	29,000	65,500	94,500	
Non-Capital Expenditures	1,600	5,150	6,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Subscriptions & Dues	1,140	158	1,298	600	-	600	870	4,858	5,728	1,788	7,086	8,874	638	4,960	5,598	4,960	4,960	2,000	4,960	6,960		
Other Services	-	-	-	-	-	-	-	-	-	-	-	-	51,300	4,950	56,250	32,942	21,368	54,310	75,800	35,000	110,800	
Capital	5,950	-	5,950	-	-	-	85,320	86,120	171,440	-	-	-	28,000	75,500	103,500	16,475	10,166	26,641	30,000	10,000	40,000	
Total Operating Expenses	143,205	98,247	241,452	76,991	87,387	164,378	153,110	183,805	336,915	89,262	97,362	186,624	137,992	131,966	269,957	84,269	247,505	331,774	141,300	275,460	416,760	
Total Expenses	428,486	199,073	627,559	298,415	197,074	495,489	415,045	227,998	643,043	347,395	225,064	572,459	371,127	230,879	602,005	214,711	342,979	557,690	395,100	406,809	801,909	
Operating Profit/(Loss)	122,514	295,927	418,441	80,727	247,698	328,424	110,955	267,002	377,957	213,479	258,303	471,782	154,873	264,121	418,995	17,438	(106,650)	(89,212)	105,500	68,191	173,691	
DEBT SERVICE																						
Interest	-	11,784	11,784	-	10,162	10,162	-	10,162	10,162	-	10,162	10,162	-	-	-	-	-	-	-	-	-	
Principal	-	169,262	169,262	-	169,262	169,262	-	169,262	169,262	-	169,262	169,262	-	-	-	-	-	-	-	-	-	
Total Debt Service	-	181,046	181,046	-	179,425	179,425	-	179,425	179,425	-	179,425	179,425	-	-	-	-	-	-	-	-	-	
Net Permit Reserve Add/(Reduct)	122,514	114,881	237,395	80,727	68,273	149,000	110,955	87,577	198,532	213,479	78,879	292,358	154,873	264,121	418,995	17,438	(106,650)	(89,212)	105,500	68,191	173,691	

REVENUE

Q1-PERMIT	84,000.00
Q2	80,000.00
Q3	82,000.00
Q4	85,000.00
TOTAL PERMIT	331,000.00
Q1-PUBLIC	43,100.00
Q2	42,000.00
Q3	39,000.00
Q4	45,500.00
TOTAL PUBLIC	169,600.00
REVENUE COMBINED	500,600.00

SALARY

SR LG-PERMIT	39,000.00
LG	19,000.00
TOTAL PERMIT	58,000.00
SR LG-PCHS	22,000.00
LG	7,800.00
TOTAL PCHS	29,800.00
AD TOTAL	94,000.00
BENEFITS	72,000.00
SALARIES COMBINED	253,800.00

Permit+AD 152,000.00

EXPENSES

REPAIRS	29,000	Knorr, Marke, Locksmith
CHEMICALS	42,000	Waterline
PM CONTRACT-NSWC	2,000	HVAC
PM CONTRACT-KNORR	15,000	PM
UNIFORMS	1,500	Kidfit

SAFETY SUPPLIES	4,500	
SAFETY TRAINING-ADMIN	10,000	
OFFICE SUPPLIES	200	
DECK EQUIPMT	1,000	Recreonics
HEALTH DEPT CERT	1,100	
SUBSCRIPTIONS-NEON/QB	2,000	
CONSULTING/SUPPORT	3,000	
<u>TOTAL EXPENSES</u>	111,300.00	
CAPITAL		
<u>TOTAL CAPITAL</u>	30,000.00	Plaster
POOL TOTAL	141,300.00	
<u>Change in Net Asset</u>	105,500.00	