

**PALISADES CHARTER HIGH SCHOOL**  
**2016-2017 Estimated Actuals 2017-2018 Proposed Budget**

	2015-2016 Unaudited Actuals	2016-2017 Budget- Approved 06/7/16	2016-2017 2nd Interim Updates	2016-2017 Estimated Actuals (based on 5.31 data)	2017-2018 Projected Budget	Changes from 16/17 to 17/18	Fixed Expenditures	Variable Expenditures	Comments
ADA ESTIMATES/ACTUAL FUNDED	2,844.70	2,836.04	2,844.47	2,844.47	2,849.00				
LCFF FUNDING PER ADA	8,595.00	9,016.95	8,997.97	8,997.97	9,212.27				
LCFF HIGH NEEDS PER ADA									
EPA Funding-Prop 30	4,544,749	4,601,744	4,518,502	4,518,502	4,176,192				
LCFF Entitlement - State Aid - Current Year	14,430,199	15,587,654	15,482,242	15,482,242	16,391,316				
High Needs Grant (Included in LCFF Entitlements)									
LCFF PY Adjustments			(251,395)						
C S Funding In Lieu of PropTax -	5,494,861	5,382,993	5,594,045	5,594,045	5,677,956				
C S Funding In Lieu of PropTax - PY adjustments	100,364	-	251,395						
LCFF Funding-Total	24,442,065	25,572,391	25,594,789	25,594,789	26,245,464	673,073			
NCLB:T1,Basic School Support	247,363	247,363	252,889	252,889	256,834				
Special Ed: IDEA Basic Local Assistance Entitlement	540,503	552,711	546,929	546,929	555,461				
NCLB:TII, Teacher Quality	5,902	6,500	6,797	6,797	6,903				
MAA-Medical Reimbursements	24,027	45,000	37,343	37,343	37,926				
Perkins	444			28,120	24,736				
Child Nutrition Program	300,133	336,158	301,158	301,158	409,325				
Federal Revenues-Total	1,118,373	1,187,732	1,145,116	1,173,236	1,291,185	103,453			
Prop. 39 energy	123,596	102,004	102,004	108,501	110,194				
State Lottery:Non Prop 20 - Current Year	426,595.58	357,504	415,394	432,082	438,082				
State Lottery:Non Prop 20 - PY adjustments	19,650		16,688	-	-				
Child Nutrition: School Programs	26,093	28,416	18,416	18,416	35,662				
Mandated Costs Reimbursement	117,306	119,113	119,478	119,478	119,478				
Educator Effectiveness Grant (3 year grant)			199,449	99,449	100,000				
One Time Discretionary Grant (Common Core Focused)	1,478,258	672,140	610,339	610,339					
State Lottery:Prop 20 Inst Mattis-Current Year	141,786.09	94,962	137,151	147,807	147,807				
State Lottery:Prop 20 Ins Mattis-PY adjustments	11,969	-	10,656	-	-				
Special Education- AB602	1,629,296	1,612,274	1,597,028	1,597,028	1,621,942				
Student ID/CAHSEE	8,850	-	4,915	4,915	4,992				
CTE Grant	917	239,300	379,711	379,711	368,012				
College Readiness Block Grant				-	133,494				
LAUSD-Sp Ed Grants	107,588	110,000	113,973	148,218	130,000				
<b>Other State Revenues-Total</b>	<b>4,091,906</b>	<b>3,335,714</b>	<b>3,725,203</b>	<b>3,665,944</b>	<b>3,209,662</b>	<b>(126,052)</b>			
Food Service Sales	145,425	170,306	135,306	135,306	194,907				
Leases & Rentals (POOLS/PERMIT/CIVIC CENTER ETC.)	1,059,516	997,841	997,841	990,000	1,059,686				
Interest	54,524	45,000	70,000	70,000	80,000				
Lease Revenue- iPad Rentals	16,954	5,000	5,000	1,865					
Fundraising	150,263	150,000	200,000	200,000	300,000				
<b>Other Local Revenues-Total</b>	<b>1,426,683</b>	<b>1,368,147</b>	<b>1,408,147</b>	<b>1,397,171</b>	<b>1,634,593</b>	<b>266,446</b>			
<b>Total Revenue</b>	<b>31,079,026</b>	<b>31,463,984</b>	<b>31,873,255</b>	<b>31,831,140</b>	<b>32,380,904</b>	<b>916,920</b>			

**PALISADES CHARTER HIGH SCHOOL**  
**2016-2017 Estimated Actuals 2017-2018 Proposed Budget**

	2015-2016 Unaudited Actuals	2016-2017 Budget- Approved 06/7/16	2016-2017 2nd Interim Updates	2016-2017 Estimated Actuals (based on 5.31 data)	2017-2018 Projected Budget	Changes from 16/17 to 17/18	Fixed Expenditures	Variable Expenditures	Comments
Teachers	11,606,993	12,045,376	11,897,168	11,897,168	13,324,423		13,324,423		Amounts for auxiliaries included in total, some potentially variable costs
School Admin	738,131	733,531	748,202	748,202	785,000		785,000		
Librarians	120,846	104,060	123,867	123,867					
Guidance,Welfare	749,833	495,244	768,579	768,579					
Other Support/Impact of / Step and Column		108,945	111,669	111,669	107,235		107,235		
New Periods & Teachers (Master Budget- Other)		184,154	276,327	276,327	377,927		377,927		
Certificated Salaries	13,215,803	13,671,910	13,925,812	13,925,812	14,594,585	922,675	14,216,658	377,927	
Inst'l Aides	857,960	868,513	868,513	868,513					
Admin. Sal	351,521	344,944	355,521	355,521	369,631		369,631		
Clerical/Office	1,832,242	1,803,424	1,932,948	1,932,948	3,900,370		3,900,370		
Maint./Oper (incl. in Clerical/Office)	121,333	66,885	123,718	123,718					
Food Services	43,432	46,799	43,432	43,432					
Other Classified	842,827	850,830	850,830	850,830					
Impact Step and Column & (Retro 3% 2015-16 Budget Year only)		35,000	35,000	35,000	31,171		31,171		
Proposed New Positions/Hours		(23,000)	(23,000)	(23,000)	92,872			92,872	
<b>Classified Salaries</b>	4,049,315	3,993,395	4,186,962	4,186,962	4,394,044	400,649	4,301,172	92,872	
<b>Total Salaries</b>	17,265,118	17,665,305	18,112,774	18,112,774	18,988,629	1,323,324	18,517,830	470,799	
STRS - Certificated (ER 12.58%)	1,375,220	1,719,926	1,730,867	1,730,867	2,105,999		2,105,999		
PERS - Classified (ER 13.888%)	406,653	449,228	471,003	471,003	552,776		552,776		
OASDI Regular - Certificated	13,579	12,500	14,079	14,079	15,000		15,000		
OASDI Regular - Classified	247,657	247,590	260,010	260,010	272,431		272,431		
OASDI Medicare - Certificated	187,859	191,407	194,961	194,961	211,621		211,621		
OASDI Medicare - Classified	58,164	55,908	59,036	59,036	63,714		63,714		
Health & Welfare Benefits - Certificated	2,012,766	2,133,274	2,100,000	2,100,000	2,186,100		2,186,100		health benefits are negotiable, amounts could change if negotiated
Health & Welfare Benefits - Classified	923,017	903,678	981,000	981,000	1,021,221		1,021,221		health benefits are negotiable, amounts could change if negotiated
Unemployment Insurance - Certificated	7,401	7,890	7,890	7,890	7,297		7,297		
Unemployment Insurance - Classified	3,154	2,775	3,233	3,233	2,197		2,197		
Workers' Compensation - Certificated	145,185	137,950	137,925	137,925	132,394		132,394		
Workers' Compensation - Classified	50,511	52,141	51,521	51,521	56,740		56,740		
Other Employment Benefits - Certificated (LT Benefits)	483,000	483,000	483,000	483,000	483,000		483,000		While PCHS has committed to fund lifetime benefits amount, total reflects build-up & not actual payments made to retirees
Other Employment Benefits - Classified (LT Benefits)	208,000	208,000	208,000	208,000	208,000		208,000		While PCHS has committed to fund lifetime benefits amount, total reflects build-up & not actual payments made to retirees
<b>Employee Benefits</b>	6,122,166	6,605,267	6,702,526	6,702,525	7,318,489	713,222	6,627,489	691,000	
<b>Total Salary &amp; Benefits</b>	23,387,284	24,270,571	24,815,300	24,815,299	26,307,118	2,036,547	25,145,319	1,161,799	
Textbooks	374,231	258,088	200,000	224,263	186,578		186,578		
Instructional Materials	249,793	254,000	200,000	178,183	227,611		227,611		
Non-capitalized Equipment	40,000	50,000	50,000	50,000	51,555		51,555		
Other Supplies	168,882	112,500	116,250	130,389	130,694		130,694		
Food Service Supplies	215,139	296,273	246,273	246,273	256,421		256,421		
<b>Books &amp; Supplies</b>	1,048,046	1,405,637	812,523	829,108	852,859	(552,779)	670,610	182,249	
Personnel Services-Mileage	5,990	5,000	5,000	6,500	6,500		6,500		includes special ed mileage
Travel/Conference	65,042	60,000	90,000	73,006	75,250		41,214	34,036	\$41K of conferences tied to revenue sources

**PALISADES CHARTER HIGH SCHOOL**  
**2016-2017 Estimated Actuals 2017-2018 Proposed Budget**

	2015-2016 Unaudited Actuals	2016-2017 Budget- Approved 06/7/16	2016-2017 2nd Interim Updates	2016-2017 Estimated Actuals (based on 5.31 data)	2017-2018 Projected Budget	Changes from 16/17 to 17/18	Fixed Expenditures	Variable Expenditures	Comments
Due/Memberships	218,936	218,066	218,066	207,872	218,066		218,066		includes subscriptions to infrastructure related items (i.e. networking)
Insurance	155,867	136,385	166,442	166,675	143,029		143,029		
Operation and Housekeeping Services	553,775	602,550	675,000	650,976	650,000		650,000		per b/f committee (amounts potentially reduced w/energy saving initiatives)
Rentals/Leases/Repairs&Noncapitalized Improvements	308,028	298,334	475,000	425,000	400,000		336,287	63,713	\$63K in emergency, one time repairs
Professional Consulting Services & Operating Exp (5800, 5810, 5821, 5850, 5860)	2,676,091	2,304,690	2,353,217	2,365,448	2,318,496		1,330,464	988,032	fixed costs include LACOE PeopleSoft, LACOE fees, recruitment, legal, & fingerprinting, cafeteria contract
Pupil Transportation	47,528	434,777	550,000	559,179	576,570		70,051	506,519	b/f recommends \$576K as transportation placeholder costs (scholarships, athletics transport, fundraising campaign) 6/1/17 - total expenditures allocated between legally required spec (\$70K) & all other transportation (\$506K)
Communications and Other Expenses	310,227	203,883	150,000	190,756	190,756		51,982	138,774	keep at 16/17 levels - postage/communications are fixed, other expense are variable. Some of the variable expenses have revenue offsets
<b>Services, Other Operating Exp</b>	<b>4,341,485</b>	<b>3,828,909</b>	<b>4,682,725</b>	<b>4,645,412</b>	<b>4,578,667</b>	<b>749,757</b>	<b>2,847,593</b>	<b>1,731,073</b>	
Capital Outlay (6100-6500) -Total (Detail Below)		1,506,976	850,000	916,592	983,000	(523,976)	316,000	667,000	
Sites & Improvement (6100)		81,000	75,000	45,713	105,000		105,000		Prop 39 has revenue stream
Bldgs & Improvement (6200)		294,676	275,000	356,028	247,000		25,000	222,000	\$25K funded by CTE
Equipment-Technology (6400)		1,050,250	425,000	456,074	550,000		186,000	364,000	\$186K funded by CTE
Equipment/Furniture Replacement (6500)		81,050	75,000	58,778	81,000			81,000	
Depreciation Expense	471,117	689,645	550,000	541,650	574,000		574,000		add \$24K for depreciation 17/18 (purchases against depreciation already made)
Interest	47,528	33,314	33,314	32,243	33,314		33,314		interest is fixed
Indirect Cost (Total charter school supervisory oversight fees only)		265,722	257,947	257,269	257,947		257,947		indirect cost is fixed
Total Expenses-Financial Reporting Basis	29,539,960	30,493,798	31,151,809	31,120,980	32,603,905	2,110,106	29,528,783	3,075,121	
Total Expenses-Cash Reporting Basis		31,311,129	31,451,809	31,495,923	33,012,905	1,701,775	29,270,783	3,742,121	
Financial Reporting Basis-Adjusted for Depreciation		970,186	721,446	710,160	(223,001)	(1,193,186)	(29,528,783)	(3,075,121)	
Net Reserve Fund Increase(Reduction)-Cash Basis	1,539,067	152,855	421,446	335,217	(632,001)	(784,855)	(29,270,783)	(3,742,121)	look at add'l & new items