

Newcastle Elementary School District



2016/2017 Proposed Budget



2016/2017 Proposed Budget Agenda

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2016/2017 Budget Components

School Estimated ADA

Newcastle Elementary	141 <i>(from 140)</i>
Newcastle Charter	302 <i>(from 300)</i>
Harvest Ridge	485
Total	928 <i>(from 925)</i>

Per ADA Amounts

Unrestricted Lottery	\$140
Restricted Lottery	\$41
Block Grant – Elementary School	\$28
Block Grant – Charter School	\$14
One Time Mandated Cost	\$237 <i>(from \$207)</i>

Additional ADA in NES/NEC was increased based on current TK-K enrollment

Prop 39 Education Protection Act (EPA) Funding

Fund	Amount
01 Newcastle Elementary	178,415 <i>(from 177,191)</i>
04 Harvest Ridge	626,247
09 Newcastle Charter School	392,335 <i>(from 389,739)</i>

EPA funding is a sub-group of the State Aid calculation process and stems from the passage of Prop 30 back in 2012. It is not add-on revenue, but instead is deducted from total State Aid due (less local property taxes) and assigned a separate resource (1400) for tracking purposes by the State. This portion of State Aid, designated as EPA funding, is budgeted for certificated teacher salaries for all school sites and charter schools to stay in compliance with Prop 30 requirements. *EPA funding stream is due to sunset in 2016 based on current legislation.*

Newcastle Elementary/ Newcastle Charter School



Changes To Note For Newcastle Elementary/ Newcastle Charter School

- **Addition of a .6 FTE Band/Music Teacher**
- **Additional .4 FTE Resource Teacher**
- **Additional .6 FTE Special Education Counseling Time**
- **Additional 5.75 Hour Special Education Aide**
- **16/17 English Language Arts Text Book Adoption**
- **Full Day TK**
- ***Special Education Director moving to 1.0 but only .6 will be directly charged to Fund 01***

- Additional ADA in TK and K
- Increase in gap factor
- Change in 1X Money

Newcastle Elementary/Charter School~Fund 01 and 09 Unrestricted & Restricted Revenue

	NES	NCS	Total	Notes
General Purpose Revenue	1,231,410	2,260,985	3,492,395	State Aid EPA Property Taxes
Federal Revenue	110,115	0	110,115	Title I & II Fed Spec Ed
State Revenue	190,331	194,308	384,639	Lottery Mandated Costs *STRS on Behalf
Local Revenue	315,750	5,500	321,250	Special Ed Funds Oversight Fees
Total	1,847,606 <i>(from 1,841,766)</i>	2,460,793 <i>(from 2,425,938)</i>	4,308,399 <i>(from 4,267,704)</i>	Increase of 40,695

***Please note that the District will not be receiving these funds but rather recording a theoretical revenue and corresponding theoretical expense to illustrate the estimated amounts that the State contributes towards STRS on the District's behalf.**

2016/2017 NES/NCS Proposed Expenses

	NES	NCS	Total	Notes
Certificated Salaries	1,136,878	962,146	2,099,024	NES Includes Salaries from restricted programs
Classified Salaries	517,635	81,084	598,719	Special Education and noon duty classified salaries are charged to NES
Benefits	611,285	345,487	956,772	Includes STRS on Behalf
Books and Supplies	157,686	95,987	253,673	Includes 16/17 text book adoption
Other Services Operating Exp.	(367,469)	739,214	371,745	General District level Exp will shared between Fund 09 to 01
Other Outgo	53,116	95,871	148,987	Debt Payments-Xfer to Other Funds
Total	2,109,131 (from 1,962,182)	2,319,789 (from 2,289,895)	4,428,920 (from 4,252,077)	Increase of 176,843

-Increase in Certificated Teacher/Admin

-Increase in Classified TK Aide Time

-Additional Supplies for Band Teacher and TK

Three Year Summary Projection Newcastle Elementary/Charter Schools Unrestricted/Restricted

Description	2016/2017	2017/2018	2018/2019
Expected Change	(120,521)	(150,096)	(231,338)
Beg Fund Bal	1,641,744	1,521,223	1,371,127
Ending Fund Bal	1,521,223	1,371,127	1,139,789
*Assignments, Commit, Restrictions	701,806	761,620	821,434
Reserve for Economic Uncertainty (REU)	819,417	609,507	318,355
Unassigned	0	0	0

*Includes proposed salary increases not reflected in expenses



Harvest Ridge

Placer Academy

- Increase in gap factor
- Change in 1X Money

Fund 04 Harvest Ridge Community Charter~2016/2017 Proposed Budget Unrestricted and Restricted Revenue

	Unrestricted	Restricted	Total	Notes
General Purpose	3,626,888	0	3,626,888	Increase in Gap funding percentage
Federal Revenue	0	0	0	
State Revenue	177,847	20,664	198,511	Lottery Increase in Mandated Costs
Local Revenue	4,850	0	4,850	Interest
Total	3,809,585 <i>(from 3,779,704)</i>	20,664	3,830,249 <i>(from 3,800,368)</i>	Increase of 29,881

2016/2017
 HRCC
 Unrestricted
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 Expenses

	Unrestricted	Restricted	Total	Notes
Certificated Salaries	1,641,630	0	1,641,630	Added .4 FTE of Special Education Director's salary
Classified Salaries	247,291	0	247,291	Aides, Office and other Classified staff
Benefits	499,313	0	499,313	Statutory and Health & Welfare Benefits
Books and Supplies	278,424	17,759	296,183	Classroom and Home School Supplies
Other Services Operating Exp.	1,156,308	500	1,156,808	Back office was budgeted at 3%-changed to formula 16,730 difference
Capitol Outlay	186,091	0	186,091	Budgeted for new Placer Academy Imp
Total	4,009,057	18,259	4,027,316 (from 3,932,653)	Increase of 94,663

Three Year Proposed Budget Harvest Ridge Community Charter School Unrestricted and Restricted

Description	2016/2017	2017/2018	2018/2019
Expected Change	(197,067)	(204,565)	(75,902)
Beg Fund Bal	559,090	362,023	157,458
Ending Fund Bal	362,023	157,458	81,556
Designations and Assignments	362,023	157,458	81,556
Reserve for Economic Uncertainty	0	0	0
Unassigned	0	0	0

Newcastle Elementary School District



Final Facts.....

Changes to Ending Fund Balance Other Funds~(EFB)

Fund	Beginning Fund Balance	Est. Net Change	Ending Fund Balance
<u>Fund 13</u> Food Service	19,689	820	20,509
<u>Fund 25</u> Capital Outlay	27,807	(2,501)	25,306

Food Service's revenue has exceeded what was budgeted in 15/16. Revenue was adjusted in 16/17 accordingly with no contribution from GF

2016/2017 Proposed Budget

Components of Ending Fund Balance Unrestricted & Restricted Funds

	NES Fund 01	NCS Fund 09	HRCC
Beginning Fund Balance	1,517,225	124,519	559,090
Change	(215,973)	95,452	(197,067)
Ending Fund Balance	1,301,252	219,971	362,023

Components of EFB	NES Fund 01	NCS Fund 09	HRCC Fund 04
Reserve for Economic Uncertainty	678,292	141,125	0
Restricted	333,288	78,846	53,931
Committed to Long Term Debt	85,000		
Tentative Increases Reserve	202,400		
Deferred Maintenance			
EPA Assignments	1,872		
Designations/ Other Assignments			308,092
Revolving Cash	400		
Total	1,301,252	219,971	362,023

The End

Any Questions???

