

REALM Charter Consolidated
Budget Summary
Budget Projections 2017-18 to 2022-23



SACs Code Description		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue							
	State	3,562,031	5,854,807	6,518,829	7,370,269	7,659,300	7,816,266
	Federal	198,833	320,483	330,170	339,673	340,404	339,673
	Local	484,027	739,476	765,540	765,668	765,797	765,927
Total Revenue		\$ 4,244,891	\$ 6,914,766	\$ 7,614,539	\$ 8,475,609	\$ 8,765,501	\$ 8,921,866
Expenses							
1000	Certificated Salaries	1,448,792	2,333,918	2,389,153	2,436,936	2,514,349	2,594,221
2000	Classified Salaries	366,647	502,054	512,095	522,337	650,185	670,840
3000	Benefits	433,920	737,316	801,288	848,145	875,088	902,887
4000	Books and Supplies	126,008	189,469	195,191	201,359	207,756	214,355
5000	Services and Other Operating Expenses	1,370,592	2,183,067	2,214,578	2,266,242	2,296,223	2,345,018
6000	Capital Outlay	162,570	208,068	208,068	208,068	208,068	208,068
7000	Other Outgoing	4,500	4,000				
Total Expenses		\$ 3,913,029	\$ 6,157,891	\$ 6,320,373	\$ 6,483,087	\$ 6,751,669	\$ 6,935,389
Surplus / (Deficit)		\$ 331,861	\$ 756,875	\$ 1,294,166	\$ 1,992,523	\$ 2,013,832	\$ 1,986,477
As a % of LCFF revenue		11%	15%	22%	30%	29%	28%
Beginning Balance		(178,309)	(1,110,406)	(353,531)	940,635	2,933,158	4,946,990
Cash + Net AR/AP							
Ending Balance		\$ 153,552	\$ (353,531)	\$ 940,635	\$ 2,933,158	\$ 4,946,990	\$ 6,933,467
As a % of expenditures		4%	-6%	15%	45%	73%	100%
MS EFB		(1,263,958)					
TOTAL EFB		\$ (1,110,406)					

REALM Charter Consolidated
Student Input
Budget Projections 2017-18 to 2022-23



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment By Grade						
Grade 6		60	70	90	90	90
Grade 7		70	75	90	90	90
Grade 8		75	95	95	90	90
Grade 9	88	100	110	115	95	90
Grade 10	84	95	100	110	115	95
Grade 11	75	84	90	95	110	115
Grade 12	85	75	75	85	95	110
Other Enrollment (Grade 12+, etc.)						
Total Enrollment	332	559	615	680	685	680

Daily Attendance Rate

Grade 6		95.0%	95.0%	95.0%	95.0%	95.0%
Grade 7		95.0%	95.0%	95.0%	95.0%	95.0%
Grade 8		95.0%	95.0%	95.0%	95.0%	95.0%
Grade 9	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 10	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 11	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 12	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Other Enrollment (Grade 12+, etc.)						
Average Daily Attendance Rate	94.0%	94.4%	94.4%	94.4%	94.4%	94.4%

Average Daily Attendance by Grade

Grade 6		57.0	66.5	85.5	85.5	85.5
Grade 7		66.5	71.3	85.5	85.5	85.5
Grade 8		71.3	90.3	90.3	85.5	85.5
Grade 9	82.7	94.0	103.4	108.1	89.3	84.6
Grade 10	79.0	89.3	94.0	103.4	108.1	89.3
Grade 11	70.5	79.0	84.6	89.3	103.4	108.1
Grade 12	79.9	70.5	70.5	79.9	89.3	103.4
Other Enrollment (Grade 12+, etc.)						
Average Overall Daily Attendance	312.1	527.5	580.5	642.0	646.6	641.9

Average Daily Attendance by Grade Range

Student Info

ADA Grades 4-6		57.0	66.5	85.5	85.5	85.5
ADA Grades 7-8		137.8	161.5	175.8	171.0	171.0
ADA Grades 9-12	312.1	332.8	352.5	380.7	390.1	385.4
Average Overall Daily Attendance	312.1	527.5	580.5	642.0	646.6	641.9

Poverty and Free/Reduced Price Lunch

Poverty level, % of school's overall students	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Poverty level, number of students	67	112	123	136	137	136
Free lunch qualifying, % of school's overall students	59.0%	59.0%	59.0%	59.0%	59.0%	59.0%
Reduced priced lunch qualifying, % of school's overall	14.2%	14.2%	14.2%	14.2%	14.2%	14.2%
Free/Reduced priced lunch, number of students	243	409	450	498	501	498

English Language Learners

Percentage of Students - ELL	26.4%	26.4%	26.4%	26.4%	26.4%	26.4%
Number of Students	88	148	163	180	181	180

REALM Charter Consolidated

Revenue

Budget Projections 2017-18 to 2022-23



Assumed revenue rate increase over previous year, source: School Services January 2018 dashboard:

1.6%	2.5%	2.4%	2.6%	2.5%	2.5%
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SACS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
State	2/20 FCMAT	2/20 FCMAT	2/20 FCMAT	2/20 FCMAT	2/20 FCMAT	2/20 FCMAT
8011 LCFF for all grades; state aid portion	1,374,157	2,306,551	2,664,289	3,108,253	3,355,305	3,541,749
8012 LCFF for all grades; EPA portion	453,601	734,096	807,838	893,354	899,825	893,284
8096 In-Lieu of Property Taxes, all grades	1,285,454	2,172,809	2,391,074	2,644,186	2,663,339	2,643,980
8019 Prior Year Income / Adjustments						
8590 Prop 39 Clean Energy	65,872	-	-			-
8560 Lottery	62,439	60,544	102,337	112,617	124,538	125,440
8520 State Child Nutrition program	4,854	8,173	8,991	9,942	10,015	9,942
8591 SB 740 Rent re-imbursement program	254,495	471,383	518,735	573,647	577,802	573,602
8550 One-time Grant/CTE/College Readiness	47,415	78,020	-			-
8550 Other State funding program/Mandate Block Grant	13,744	23,232	25,565	28,271	28,476	28,269
8599 Prior Year State Income						
State Revenue	\$ 3,562,031	\$ 5,854,807	\$ 6,518,829	\$ 7,370,269	\$ 7,659,300	\$ 7,816,266

Federal	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8220 Federal Child Nutrition Programs	48,538	81,725	89,912	99,415	100,146	99,415
8290 All Other Federal Revenue, inc SPED & Facilities	42,750	42,750	44,250	44,250	44,250	44,250
8291 Title I	94,908	173,625	173,625	173,625	173,625	173,625
8292 Title II	12,637	22,383	22,383	22,383	22,383	22,383
8293 Title III	-	-	-			-
8294 Title IV						
8295 Title V						
8299 Prior Year Federal Revenue						
Federal Revenue	\$ 198,833	\$ 320,483	\$ 330,170	\$ 339,673	\$ 340,404	\$ 339,673

Local	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8660 Interest	-	-	-			-
8782 All Other Transfers from County Offices						
8784 All Other Transfers from Other Locations						
8785 CMO Management fee						
8792 EDCOE SELPA - State Revenue	152,283	257,710	283,647	283,647	283,647	283,647
8792 SPED MH (Level 2)	125,000	165,000	165,000	165,000	165,000	165,000
8792 SPED NPS (Level 3)	98,319	98,319	98,319	98,319	98,319	98,319
8792 SPED Site Based (Level 3)	7,575					
8639 Student Lunch Revenue	5,050	12,648	12,774	12,902	13,031	13,161
8682 Foundation Grants	30,000	105,000	105,000	105,000	105,000	105,000
8699 All Other Local Revenue	45,000	75,000	75,000	75,000	75,000	75,000
8984 Student Body (ASB) Fundraising Revenue			-			-
8685 School Site Fundraising	10,000	15,000	15,000	15,000	15,000	15,000
8650 Rental Income	10,800	10,800	10,800	10,800	10,800	10,800
8989 Fees for Service	-	-	-			-
8999 Revenue Suspense						
Local Revenue	\$ 484,027	\$ 739,476	\$ 765,540	\$ 765,668	\$ 765,797	\$ 765,927

Total Revenue	\$ 4,244,891	\$ 6,914,766	\$ 7,614,539	\$ 8,475,609	\$ 8,765,501	\$ 8,921,866
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2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
						per FCMAT LCFF Calculator
						per FCMAT LCFF Calculator
						per FCMAT LCFF Calculator
						per actual allocation
194.00	194.00	194.00	194.00	194.00	194.00	per current year ADA/current year estimated rate
						per FRL
						reduced to 80% of award per current oversubscription
-	-	-			-	2017-18 per actual allocation; 2018-19 est. @ \$250 per prior year ADA
44.0	44.0	44.0	44.0	44.0	44.0	per current year ADA/current year estimated rate

						per FRL
						per EDCOE MYP Calculator - no COLA
						per prior year allocation - no COLA
						per prior year allocation - no COLA

						per EDCOE MYP Calculator - no COLA
						per prior year - no COLA
						per prior year - no COLA
						per prior year - no COLA
						per prior year - 1% COLA
						per prior year - no COLA
						per prior year - no COLA
						per prior year - no COLA
						per prior year - no COLA
						per prior year - no COLA

**REALM Charter Consolidated
Expenses Summary
Budget Projections 2017-18 to 2022-23**



Assumed CPI over previous year, source: School Services January 2018 Dartboard, CA CPI

SAC, SAC Code Description		3.1% 2017-18	3.2% 2018-19	3.0% 2019-20	3.2% 2020-21	3.2% 2021-22	3.2% 2022-23
Certificated Salaries							
1100	Teachers' Salaries	916,651	1,642,548	1,709,965	1,744,164	1,799,571	1,856,737
1105	Teachers' Bonuses	-	-	-	-	-	-
1120	Substitute Expense	38,485	39,254	40,039	40,840	42,138	43,476
1200	Certificated Pupil Support Salaries	42,000	71,400	72,828	74,285	76,644	79,079
1300	Certificated Supervisor and Administrator Salaries	237,650	355,470	362,579	369,831	381,579	393,701
1305	Certificated Supervisor and Administrator Bonuses	-	-	-	-	-	-
1900	Other Certificated Salaries	214,007	225,246	203,741	207,816	214,417	221,228
1910	Other Certificated Overtime	-	-	-	-	-	-
1000 Subtotal		\$ 1,448,792	\$ 2,333,918	\$ 2,389,153	\$ 2,436,936	\$ 2,514,349	\$ 2,594,221
Classified Salaries							
2100	Instructional Aide Salaries	89,760	153,367	156,435	159,563	164,632	169,862
2110	Instructional Aide Overtime	-	-	-	-	-	-
2200	Classified Support Salaries	6,304	6,430	6,558	6,689	6,902	7,121
2210	Classified Support Overtime	-	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	86,801	98,374	100,341	102,348	216,856	223,744
2400	Clerical, Technical, and Office Staff Salaries	132,391	180,673	184,287	187,973	193,944	200,105
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-
2900	Other Classified Salaries	51,392	63,209	64,473	65,763	67,852	70,007
2905	Other Stipends	-	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-	-
2000 Subtotal		\$ 366,647	\$ 502,054	\$ 512,095	\$ 522,337	\$ 650,185	\$ 670,840
Employee Benefits							
3101	State Teachers' Retirement System, certificated	212,314	383,705	437,406	470,024	484,955	500,361
3202	Public Employees' Retirement System, classified	-	-	-	-	-	-
3313	OASDI	21,334	29,702	30,296	30,902	31,883	32,896
3323	Medicare	26,324	41,122	42,068	42,909	44,273	45,679
3403	Health & Welfare Benefits	134,856	221,931	229,405	240,875	248,527	256,422
3503	State Unemployment Insurance	10,045	15,481	15,694	16,087	16,598	17,125
3603	Worker Compensation Insurance	29,047	45,376	46,420	47,348	48,852	50,404
3703	Other Post Employment Benefits	-	-	-	-	-	-
3903	Other Benefits	-	-	-	-	-	-
3000 Subtotal		\$ 433,920	\$ 737,316	\$ 801,288	\$ 848,145	\$ 875,088	\$ 902,887
Total Personnel Expenses		\$ 2,249,359	\$ 3,573,287	\$ 3,702,536	\$ 3,807,417	\$ 4,039,622	\$ 4,167,948

Expenses Summary

Books and Supplies

4100	Approved Textbooks and Core Curricula Materials	13,402	22,132	22,800	23,521	24,268	25,039
4200	Books and Other Reference Materials	4,092	7,223	7,441	7,676	7,920	8,171
4300	Materials and Supplies	12,503	20,484	21,102	21,769	22,461	23,174
4315	Classroom Materials and Supplies	15,281	23,771	24,489	25,263	26,066	26,894
4381	Materials for Plant Maintenance	1,639	2,298	2,367	2,442	2,520	2,600
4400	Noncapitalized Equipment	-	-	-	-	-	-
4430	General Student Equipment	13,847	3,707	3,819	3,939	4,064	4,193
4700	Food and Food Supplies	65,245	109,855	113,173	116,749	120,458	124,284
4000 Subtotal		\$ 126,008	\$ 189,469	\$ 195,191	\$ 201,359	\$ 207,756	\$ 214,355

Services and Other Operating Expenses

5200	Travel and Conferences	1,848	2,910	2,998	3,092	3,190	3,292
5210	Training and Development Expense	7,200	30,000	30,906	31,883	32,895	33,940
5300	Dues and Memberships	3,060	5,291	5,451	5,623	5,801	5,986
5400	Insurance	25,778	51,113	52,656	54,320	56,046	57,826
5500	Operation and Housekeeping Services	27,621	56,858	58,575	60,426	62,345	64,326
5501	Utilities	51,150	105,292	108,472	111,900	115,455	119,122
5505	Student Transportation / Field Trips	-	-	-	-	-	-
5600	Space Rental/Leases Expense	452,436	950,116	978,810	1,009,740	1,041,816	1,074,911
5601	Building Maintenance	20,460	42,117	43,389	44,760	46,182	47,649
5602	Other Space Rental	17,030	17,600	18,132	18,705	19,299	19,912
5605	Equipment Rental/Lease Expense	20,000	52,590	54,178	55,890	57,665	59,497
5610	Equipment Repair	250	516	532	549	566	584
5800	Professional/Consulting Services and Operating	25,000	10,000	10,302	10,628	10,965	11,313
5803	Banking and Payroll Service Fees	9,515	17,282	17,804	18,366	18,950	19,552
5805	Legal Services and Audit	6,187	11,714	12,068	12,449	12,844	13,252
5806	Audit Services	4,500	9,294	9,575	9,878	10,191	10,515
5807	Legal Settlements	-	-	-	-	-	-
5810	Educational Consultants	383,535	445,062	458,503	472,992	488,017	503,520
5811	Student Transportation, Field Trips, Activities	2,784	8,166	8,412	8,678	8,954	9,238
5815	Advertising / Recruiting	7,500	15,491	15,958	16,463	16,986	17,525
5820	Fundraising Expense	-	-	-	-	-	-
5836	Transportation Services	-	-	-	-	-	-
5842	Services Student Athletics	-	-	-	-	-	-
5873	Financial Services	61,440	99,161	102,155	105,383	108,731	112,185
5874	Personnel Services	2,170	3,169	3,265	3,368	3,475	3,585
5877	IT Services	14,342	19,190	19,769	20,394	21,042	21,710
5890	Interest Expense / Misc. Fees	5,156	6,621	6,821	7,036	7,260	7,491
5891	Receivables Financing Fees	175,500	140,400	105,300	84,338	44,391	22,245
5875	District Oversight Fee	31,132	52,135	58,632	66,458	69,185	70,790
5900	Communications	15,000	30,981	31,917	32,925	33,971	35,050
5999	Expense Suspense	-	-	-	-	-	-
5000 Subtotal		\$ 1,370,592	\$ 2,183,067	\$ 2,214,578	\$ 2,266,242	\$ 2,296,223	\$ 2,345,018

Capital Outlay

Expenses Summary

6900	Depreciation Expense	162,570	208,068	208,068	208,068	208,068	208,068
6000	Subtotal	\$ 162,570	\$ 208,068	\$ 208,068	\$ 208,068	\$ 208,068	\$ 208,068

Other Outgoing

7000	Miscellaneous Expense	-	-	-			-
7010	Special Education Encroachment						
7438	Debt Service - Interest	4,500.00	4,000.00	-			-
7500	District Oversight Fee	-	-	-			-
7000	Subtotal	\$ 4,500	\$ 4,000				

Total Non-Personnel Expenses	\$ 1,663,670	\$ 2,584,604	\$ 2,617,837	\$ 2,675,669	\$ 2,712,046	\$ 2,767,441
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Total Expenses	\$ 3,913,029	\$ 6,157,891	\$ 6,320,373	\$ 6,483,087	\$ 6,751,669	\$ 6,935,389
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