

REALM
Budget Summary
Six Year Budget, 2018-19 to 2022-24



SACS Code Description		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue							
	State	4,425,717	6,726,170	7,229,391	7,787,620	8,388,584	8,808,013
	Federal	284,774	272,000	303,018	305,226	307,634	310,357
	Local	289,873	391,929	405,271	399,436	393,677	388,433
Total Revenue		\$ 5,000,363	\$ 7,390,099	\$ 7,937,680	\$ 8,492,282	\$ 9,089,895	\$ 9,506,804
Expenses							
1000	Certificated Salaries	2,014,516	2,475,463	2,587,507	2,703,053	2,625,481	832,758
2000	Classified Salaries	516,127	556,949	567,988	579,248	590,733	590,733
3000	Benefits	683,119	847,176	916,649	962,228	933,184	933,184
4000	Books and Supplies	113,862	255,966	253,277	264,892	277,176	277,176
5000	Services and Other Operating Expenses	2,161,969	1,718,667	1,791,260	1,866,302	1,946,630	1,946,630
6000	Capital Outlay	374,735	374,735	374,735	374,735	374,735	374,735
7000	Other Outgoing	25,553	25,553	25,553			
Total Expenses		\$ 5,889,880	\$ 6,254,509	\$ 6,516,968	\$ 6,750,458	\$ 6,747,939	\$ 4,955,216
Surplus / (Deficit)		\$ (889,517)	\$ 1,135,589	\$ 1,420,712	\$ 1,741,824	\$ 2,341,956	\$ 4,551,588
As a % of expenses		-15%	18%	22%	26%	35%	92%
Beginning Balance		708,110	(1,680,705)	(545,116)	875,596	2,617,420	2,617,420
MS 1718 Ending Fund Balance		(1,499,298)					
Ending Balance		\$ (1,680,705)	\$ (545,116)	\$ 875,596	\$ 2,617,420	\$ 4,959,376	\$ 7,169,008
As a % of expenses		-29%	-9%	13%	39%	73%	145%

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Revenue
Six Year Budget, 2018-19 to 2022-24



SACS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
State						
8011 LCFF: state aid portion	1,531,669	2,517,210	2,809,339	3,145,852	3,513,962	3,689,660
8012 LCFF: EPA portion	594,497	907,935	953,332	1,000,999	1,051,048	1,103,601
8096 In-Lieu of Property Taxes, all grades	1,642,521	2,508,510	2,633,935	2,765,632	2,903,914	3,049,109
8019 Prior Year Income / Adjustments						
8590 All Other State Revenues / CTE	80,463					
8560 Lottery	75,737	115,668	121,451	127,524	133,900	140,595
8520 State Child Nutrition program	4,000	5,025	5,276	5,540	5,817	6,108
8591 SB 740 Rent re-imbursement program	425,835	650,349	682,866	717,010	752,860	790,503
8550 One-time Grant	57,245	-	-	-	-	-
8550 Other State funding program/Mandate Block Grant	13,749	21,473	23,191	25,064	27,082	28,437
8599 Prior Year State Income						
State Revenue	\$ 4,425,717	\$ 6,726,170	\$ 7,229,391	\$ 7,787,620	\$ 8,388,584	\$ 8,808,013

Federal						
8181 Special Education, federal						
8220 Federal Child Nutrition Programs	56,000	70,352	73,869	77,563	81,441	85,513
8290 All Other Federal Revenue, inc Facilities Incentiv	64,625	47,500	75,000	73,514	72,044	70,696
8291 Title I	136,596	136,596	136,596	136,596	136,596	136,596
8292 Title II	17,553	17,553	17,553	17,553	17,553	17,553
8293 Title III	-	-	-	-	-	-
8295 Title IV	10,000					
8299 Prior Year Federal Revenue						
Federal Revenue	\$ 284,774	\$ 272,000	\$ 303,018	\$ 305,226	\$ 307,634	\$ 310,357

Local						
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	180,904	281,935	295,026	289,182	283,398	278,094
8792 SPED MH (Level 2)	39,000	39,000	39,000	39,000	39,000	39,000
8792 SPED NPS (Level 3)	53,111	53,111	53,111	53,111	53,111	53,111
8792 SPED Site Based (Level 3)						
8980 Student Lunch Revenue	4,000	5,025	5,276	5,540	5,817	6,108
8682 Foundation Grants - Donations	-	-	-	-	-	
8699 All Other Local Revenue						
8984 Student Body (ASB) Fundraising Revenue						
8685 School Site Fundraising	1,518	1,518	1,518	1,488	1,458	1,431
8650 Rental Income	11,340	11,340	11,340	11,115	10,893	10,689
8999 Revenue Suspense						
Local Revenue	\$ 289,873	\$ 391,929	\$ 405,271	\$ 399,436	\$ 393,677	\$ 388,433

Total Revenue	\$ 5,000,363	\$ 7,390,099	\$ 7,937,680	\$ 8,492,282	\$ 9,089,895	\$ 9,506,804
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Revenue Input

Assumed revenue rate increase over previous year:				
3.5%	2.9%	2.92%	2.90%	3.04%

Revenue Rates					
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24

						Calculated per latest FCMAT template
						Calculated per latest FCMAT template
						Calculated per latest FCMAT template
						\$14 per ADA for K-8, \$42 per ADA for 9-12; per actual allocation
204.00	204.00	204.00	204.00	204.00	204.00	per current year ADA/current year estimated rate
						per FRL
						Generally, if >70% free/reduced priced lunch students; reduced to 80% of award per current oversubscription
						2017-18 per actual allocation; 2018-19 est. @ \$250 per prior year ADA
						per current year ADA/current year estimated rate (6-8: 15.90; 9-12: 44.04)

						possible formula, uses 12-13 rates, 185 days, all eligible kids take food;
						based on nonprofit status, high free/reduced counts; per FRL
						per EDCOE MYP Calculator
						per prior year Free/Reduced price lunch enrollment; per prior year allocation - no COLA
						if applicable; per prior year allocation - no COLA
						if applicable
						if applicable
						if applicable, this year's amount

state food formula, just copy to cell D
federal food formula, just copy to cell E

#REF!

#REF!

						if applicable
						if applicable
						if applicable
						if applicable
						per EDCOE MYP Calculator
						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
						if applicable
						per prior year - no COLA
						per prior year - no COLA
						if applicable

REALM
Student Input
Six Year Budget, 2018-19 to 2022-24



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment By Grade						
Kindergarten	-	-	-	-	-	-
Grade 1	-	-	-	-	-	-
Grade 2	-	-	-	-	-	-
Grade 3	-	-	-	-	-	-
Grade 4	-	-	-	-	-	-
Grade 5	-	-	-	-	-	-
Grade 6	14	60	63	66	69	73
Grade 7	44	60	63	66	69	73
Grade 8	54	60	63	66	69	73
Grade 9	70	80	84	88	93	97
Grade 10	79	80	84	88	93	97
Grade 11	72	80	84	88	93	97
Grade 12	65	80	84	88	93	97
Other Enrollment (Grade 12+, etc.)	-	100	105	110	116	122
Total Enrollment	398	600	630	662	695	729

Daily Attendance Rate

Kindergarten						
Grade 1						
Grade 2						
Grade 3						
Grade 4						
Grade 5						
Grade 6	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 7	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 8	94.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 9	93.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 10	93.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 11	93.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Grade 12	93.0%	94.0%	94.0%	94.0%	94.0%	94.0%
Other Enrollment (Grade 12+, etc.)	94.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Average Daily Attendance Rate	93.5%	94.4%	94.4%	94.4%	94.4%	94.4%

Average Daily Attendance by Grade

Kindergarten						
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Student Info

Grade 1						
Grade 2						
Grade 3						
Grade 4						
Grade 5						
Grade 6	13.2	56.4	59.2	62.2	65.3	68.6
Grade 7	41.4	56.4	59.2	62.2	65.3	68.6
Grade 8	50.8	56.4	59.2	62.2	65.3	68.6
Grade 9	65.1	75.2	79.0	82.9	87.1	91.4
Grade 10	73.5	75.2	79.0	82.9	87.1	91.4
Grade 11	67.0	75.2	79.0	82.9	87.1	91.4
Grade 12	60.5	75.2	79.0	82.9	87.1	91.4
Other Enrollment (Grade 12+, etc.)	-	97.0	101.9	106.9	112.3	117.9
Average Overall Daily Attendance	371.3	470.0	493.5	518.2	544.1	571.3

Average Daily Attendance by Grade Range

ADA Grades K-3						
ADA Grades 4-6	13.2	56.4	59.2	62.2	65.3	68.6
ADA Grades 7-8	92.1	112.8	118.4	124.4	130.6	137.1
ADA Grades 9-12	266.0	397.8	417.7	438.6	460.5	483.5
Average Overall Daily Attendance	371.3	567.0	595.4	625.1	656.4	689.2

Poverty and Free/Reduced Price Lunch

Poverty level, % of school's overall students						
Poverty level, number of students						
Free lunch qualifying, % of school's overall students						
Reduced priced lunch qualifying, % of school's overall students						
Free/Reduced priced lunch, number of students						

English Language Learners

Percentage of Students - ELL						
Number of Students						

Unduplicated Pupil Percentage (UPP)

UPP (unduplicated F/R, EL, Foster % of enrollment)						
Unduplicated, number of students						

Enrollment

Seat-based	398	500	525	551	579	608
Independent Study	-	100	105	110	116	122
Total	398	600	630	662	695	729

REALM
Expenses Summary
Six Year Budget, 2018-19 to 2022-24



SAC/SAC Code Description		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated Salaries							
1100	Teachers' Salaries	1,382,444	1,719,039	1,816,444	1,917,059	1,824,258	16,000
1105	Teachers' Stipends / Bonus	16,000	16,000	16,000	16,000	16,000	16,000
1120	Substitute Expense	35,000	35,700	36,414	37,142	37,885	38,643
1200	Certificated Pupil Support Salaries	127,173	129,716	132,310	134,957	137,656	140,409
1300	Certificated Supervisor and Administrator Salaries	345,400	464,508	473,798	483,274	492,940	502,798
1305	Certificated Sup. and Admin. Stipends / Bonus	8,500	8,500	8,500	8,500	8,500	8,500
1900	Other Certificated Salaries	100,000	102,000	104,040	106,121	108,243	110,408
1910	Other Certificated Overtime	-	-	-	-	-	-
1000	Subtotal	\$ 2,014,516	\$ 2,475,463	\$ 2,587,507	\$ 2,703,053	\$ 2,625,481	\$ 832,758
Classified Salaries							
2100	Instructional Aide Salaries	79,056	111,237	113,462	115,731	118,046	120,407
2110	Instructional Aide Overtime	-	-	-	-	-	-
2200	Classified Support Salaries (Maintenance / Food)	69,080	70,462	71,871	73,308	74,774	76,270
2210	Classified Support Overtime	-	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	60,000	61,200	62,424	63,672	64,946	66,245
2400	Clerical, Technical, and Office Staff Salaries	178,000	181,560	185,191	188,895	192,673	196,526
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-
2900	Other Classified Salaries	124,991	127,491	130,041	132,641	135,294	138,000
2905	Other Stipends	5,000	5,000	5,000	5,000	5,000	5,000
2910	Other Classified Overtime	-	-	-	-	-	-
2000	Subtotal	\$ 516,127	\$ 556,949	\$ 567,988	\$ 579,248	\$ 590,733	\$ 602,448
Employee Benefits							
3101	State Teachers' Retirement System, certificated personnel	327,963	423,304	468,339	502,768	488,340	564,117
3202	Public Employees' Retirement System, classified	-	-	-	-	-	-
3313	OASDI	32,124	34,655	33,404	34,064	34,736	35,422
3323	Medicare	36,723	43,999	45,331	47,161	46,193	50,017
3403	Health & Welfare Benefits	230,159	280,488	300,812	307,112	294,512	313,412
3503	State Unemployment Insurance	15,627	16,180	18,243	18,574	17,911	18,906
3603	Worker Compensation Insurance	40,522	48,551	50,520	52,549	51,491	55,722
3703	Other Post Employment Benefits	-	-	-	-	-	-
3903	Other Benefits	-	-	-	-	-	-
3000	Subtotal	\$ 683,119	\$ 847,176	\$ 916,649	\$ 962,228	\$ 933,184	\$ 1,037,597
Total Personnel Expenses		\$ 3,213,762	\$ 3,879,588	\$ 4,072,144	\$ 4,244,528	\$ 4,149,398	\$ 2,472,803

Expenses Summary

Books and Supplies

4100	Approved Textbooks and Core Curricula Material	1,200	15,000	1,200	1,235	1,274	1,313
4200	Books and Other Reference Materials	5,256	5,423	5,589	5,752	5,933	6,115
4300	Materials and Supplies	20,647	21,303	21,953	22,594	23,306	24,022
4315	Classroom Materials and Supplies	7,000	7,223	7,443	7,660	7,902	8,144
4381	Materials for Plant Maintenance	4,000	4,127	4,253	4,377	4,515	4,654
4400	Noncapitalized Equipment	3,359	3,466	3,572	3,676	3,792	3,908
4410	Software & Licensing	12,400	121,548	127,546	133,844	140,462	147,407
4430	Noncapitalized Student Equipment	-	2,500	2,576	2,651	2,735	2,819
4700	Food and Food Supplies	60,000	75,377	79,146	83,103	87,258	91,621
4000	Subtotal	\$ 113,862	\$ 255,966	\$ 253,277	\$ 264,892	\$ 277,176	\$ 290,004

Services and Other Operating Expenses

5200	Travel and Conferences	1,000	1,032	1,063	1,094	1,129	1,163
5210	Training and Development Expense	28,600	29,509	30,410	31,297	32,283	33,276
5300	Dues and Memberships	3,159	3,259	3,359	3,457	3,566	3,675
5400	Insurance	83,544	86,201	88,830	91,424	94,303	97,203
5500	Operation and Housekeeping Services/Supplies	65,000	67,067	69,113	71,131	73,371	75,627
5501	Utilities	105,226	108,572	111,883	115,150	118,778	122,430
5505	Student Transportation / Field Trips	-	-	-	-	-	-
5600	Space Rental/Leases Expense	1,168,375	893,276	937,940	984,837	1,034,079	1,085,783
5601	Building Maintenance	10,000	15,000	15,458	15,909	16,410	16,915
5602	Other Space Rental	17,578	18,137	18,690	19,236	19,842	20,452
5605	Equipment Rental/Lease Expense	55,000	56,749	58,480	60,187	62,083	63,992
5610	Equipment Repair	3,133	3,233	3,331	3,428	3,536	3,645
5800	Professional/Consulting Services and Operating Expenses	21,000	21,668	22,329	22,981	23,705	24,433
5803	Banking and Payroll Service Fees	12,611	13,012	13,409	13,801	14,235	14,673
5805	Legal Services	5,000	5,159	5,316	5,472	5,644	5,817
5806	Audit Services	12,386	12,780	13,170	13,555	13,982	14,412
5807	Legal Settlements	-	-	-	-	-	-
5810	Educational Consultants	95,704	98,747	101,759	104,731	108,030	111,351
5814	NPS Transportation	44,220	45,626	47,018	48,391	49,915	51,450
5815	Advertising / Recruiting	1,000	1,032	1,063	1,094	1,129	1,163
5830	Field Trip Expense	2,694	2,780	2,864	2,948	3,041	3,134
5836	Transportation Services	16,699	6,912	7,123	7,331	7,562	7,794
5842	Services Student Athletics	2,772	2,860	2,947	3,033	3,129	3,225
5873	Financial Services	99,091	102,242	105,361	108,437	111,853	115,292
5874	Personnel Services	3,500	3,611	3,721	3,830	3,951	4,072
5877	IT Services	19,416	20,033	20,644	21,247	21,917	22,590
5890	Interest Expense / Misc. Fees	2,068	2,134	2,134	2,134	2,134	2,134
5891	Receivables Financing Fees	208,000	-	-	-	-	-
5875	District Oversight Fee	37,687	59,337	63,966	69,125	74,689	78,424
5900	Communications	37,505	38,698	39,878	41,042	42,335	43,637

Expenses Summary

5999	Expense Suspense	-						
5000	Subtotal	\$ 2,161,969	\$ 1,718,667	\$ 1,791,260	\$ 1,866,302	\$ 1,946,630	\$ 2,027,767	

Capital Outlay

6900	Depreciation Expense	374,735	374,735	374,735	374,735	374,735	374,735	
6000	Subtotal	\$ 374,735	\$ 374,735	\$ 374,735	\$ 374,735	\$ 374,735	\$ 374,735	

Other Outgoing

7000	Miscellaneous Expense	-						
7010	Special Education Encroachment	-	-	-	-	-	-	
7438	Debt Service - Interest	25,553	25,553	25,553	-	-	-	
7500	District Oversight Fee	-						
7000	Subtotal	\$ 25,553	\$ 25,553	\$ 25,553				

Total Non-Personnel Expenses

\$ 2,676,118	\$ 2,374,921	\$ 2,444,824	\$ 2,505,929	\$ 2,598,541	\$ 2,692,506	
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Total Expenses

\$ 5,889,880	\$ 6,254,509	\$ 6,516,968	\$ 6,750,458	\$ 6,747,939	\$ 5,165,309	
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