

Community Learning Center Schools

17-18 Budget

edtec

Business and Development Specialists
for Charter Schools

June 8, 2017

Michelle Cho & Andrea Ruane

ACLC 3-Year Budget

Increasing pressure from benefits, SPED



	2016/17	2017/18	2018/19	2019/20
	Current Forecast	Preliminary Budget	Preliminary Budget	Preliminary Budget
SUMMARY				
Revenue				
LCFF Entitlement	2,804,995	2,978,830	3,113,441	3,207,319
Federal Revenue	186,893	273,643	283,121	292,368
Other State Revenues	493,117	301,987	301,987	301,987
Local Revenues	108,782	111,315	114,654	118,094
Fundraising and Grants	24,834	38,007	39,147	40,321
Total Revenue	3,618,621	3,703,781	3,852,350	3,960,089
Expenses				
Compensation and Benefits	2,255,367	2,342,967	2,465,972	2,590,158
Books and Supplies	181,362	126,573	160,230	165,037
Services and Other Operating Expenditures	1,039,637	1,126,424	1,160,681	1,192,597
Depreciation	5,044	5,044	5,044	1,070
Total Expenses	3,481,410	3,601,008	3,791,928	3,948,862
Operating Income	137,211	102,774	60,422	11,227
Fund Balance				
Beginning Balance (Unaudited)	1,676,246.10	1,775,697	1,878,470	1,938,893
Audit Adjustment	(37,760.00)	-	-	-
Beginning Balance (Audited)	1,638,486	1,775,697	1,878,470	1,938,893
Operating Income	137,211	102,774	60,422	11,227
Ending Fund Balance (including Depreciation)	1,775,697	1,878,470	1,938,893	1,950,119
Ending Fund Balance as a % of Expenses	51%	52%	51%	49%

ACLC Revenue: Enrollment & LCFF

Assuming higher enrollment and attendance than 16-17



Variable	2016-17	2017-18	2018-19	2019-20
LCFF per ADA	\$8,139	\$8,361	\$8,738	\$9,002
Enrollment	<u>371</u>	<u>375</u>	<u>375</u>	<u>375</u>
	6 th : 48	6 th : 57	6 th : 57	6 th : 57
	7 th : 56	7 th : 57	7 th : 57	7 th : 57
	8 th : 60	8 th : 57	8 th : 57	8 th : 57
	9 th : 54	9 th : 51	9 th : 53	9 th : 52
	10 th : 52	10 th : 53	10 th : 51	10 th : 52
	11 th : 49	11 th : 51	11 th : 51	11 th : 51
12 th : 52	12 th : 49	12 th : 49	12 th : 49	
ADA (attendance)	344.9 (94%)	356.3 (95%)	356.3 (95%)	356.3 (95%)
Unduplicated Count	101 (27%)	101 (27%)	101 (27%)	101 (27%)

ACLC Revenue: Other

Mostly flat revenue assumptions; SPED NPS reliant on Edcoe Selpa allocations



Variable	2016-17	2017-18	2018-19	2019-20
Special Ed (Fed per CBEDS enrollment) (State per ADA)	\$127 Federal \$507 State	\$125 Federal \$514 State	\$125 Federal \$514 State	\$125 Federal \$514 State
Special Ed Mental Health	\$183K (NPS) \$42K (Level 2)	\$227K (NPS) \$42K (Level 2)	\$236K (NPS) \$42K (Level 2)	\$245K (NPS) \$42K (Level 2)
Mandated Cost Reimbursement per ADA	\$14 \$42 for Grades 9-12	\$14 \$42 for Grades 9- 12	\$14 \$42 for Grades 9- 12	\$14 \$42 for Grades 9- 12
Lottery per ADA	\$189	\$189	\$189	\$189
Alameda Parcel Tax	\$100K	\$103K	\$106K	\$109K
Donations & Fundraising	\$25K	\$38K	\$39K	\$40K

ACLC Expenses: Academic Staff



Staff	2016-17	2017-18	2018-19	2019-20
Core Teachers	15	15	15	15
Specialty Teacher	1 (art, gardening, creative expressions)	1 (art, gardening, creative expressions)	1 (art, gardening, creative expressions)	1 (art, gardening, creative expressions)
Special Education	0.5 Director 2 RSP 2 Aides	0.5 Director 2 RSP 2 Aides	0.5 Director 2 RSP 2 Aides	0.5 Director 2 RSP 2 Aides
Counselors	1.2	1.2	1.2	1.2
Certificated Administrators	CLCS 1.1 ACLC 2	CLCS 0.8 ACLC 2	CLCS 0.8 ACLC 2	CLCS 0.8 ACLC 2

ACLC Expenses: Support Staff



Staff	2016-17	2017-18	2018-19	2019-20
Front Office	0.8 CLCS 2 Office Asst	0.8 CLCS 2 Office Asst	0.8 CLCS 2 Office Asst	0.8 CLCS 2 Office Asst
Other Supports	1 Yard Duty	1 Yard Duty	1 Yard Duty	1 Yard Duty
Contractors	Janitorial Back office Special ed	Janitorial Back office Special ed	Janitorial Back office Special ed	Janitorial Back office Special ed

ACLC 2017-18 Highlights: Benefits, Books & Supplies

(See MYP DRAFT for line-item budgets)



□ **Benefits**

- STRS: 14.43%
- PERS: 15.53%
- Health: \$8,238 per FTE, growing at 10% each year

□ **Books & Supplies**

- Curriculum and materials
 - Approved textbooks & core curricula materials at \$20K
 - Books & other reference materials at \$4K
 - Education software at \$33/student
- Supplies
 - Instructional materials & supplies at \$82/student
 - Art & music supplies at \$8/student
 - Office supplies at \$430/FTE
 - PE supplies at \$3/student
- Computers: \$11K

ACLC 2017-18 Highlights: Services & Op Expenses

(See MYP DRAFT for line-item budgets)



□ **Services & Other Operating Expenses**

- Office space rent (TBD): annual increase of 3% at \$989/month
- Business services: \$79K
- District oversight (3.3% of rev): \$117K
- SPED NPS: \$333K for 3 placements (2 out of state)
- SPED contractors: \$131K
- Technology services: \$42K
- Legal fees: \$51.5K

Nea 3-Year Budget

Plan for balanced budget through re-organization



		2016/17	2017/18	2018/19	2019/20
		Current Forecast	Preliminary Budget	Preliminary Budget	Preliminary Budget
SUMMARY					
Revenue					
	LCFF Entitlement	3,979,090	4,215,997	4,441,377	4,613,486
	Federal Revenue	104,325	106,961	109,941	111,469
	Other State Revenues	592,212	416,173	419,902	422,888
	Local Revenues	217,897	209,662	215,951	222,430
	Fundraising and Grants	126,584	107,792	111,025	114,356
	Total Revenue	5,020,108	5,056,584	5,298,197	5,484,629
Expenses					
	Compensation and Benefits	3,902,822	3,848,306	4,029,189	4,237,514
	Books and Supplies	170,916	155,946	179,903	185,930
	Services and Other Operating Expenditures	985,493	1,036,314	1,066,782	1,034,887
	Depreciation	15,710	11,205	9,704	8,999
	Total Expenses	5,074,940	5,051,771	5,285,578	5,467,329
	Operating Income	(54,832)	4,813	12,619	17,301
Fund Balance					
	Beginning Balance (Unaudited)	1,614,544	1,526,070	1,530,883	1,543,502
	Audit Adjustment	(33,643)	-	-	-
	Beginning Balance (Audited)	1,580,902	1,526,070	1,530,883	1,543,502
	Operating Income	(54,832)	4,813	12,619	17,301
	Ending Fund Balance (including Depreciation)	1,526,070	1,530,883	1,543,502	1,560,802
	Ending Fund Balance as a % of Expenses	30%	30%	29%	29%

Nea Revenue: Enrollment & LCFF

Assuming higher enrollment than 16-17



Variable	2016-17	2017-18	2018-19	2019-20
LCFF per ADA	\$8,034	\$8,260	\$8,636	\$8,906
Enrollment	<u>526</u>	<u>543</u>	<u>545</u>	<u>549</u>
	K: 48	K: 48	K: 48	K: 48
	1 st : 48	1 st : 48	1 st : 48	1 st : 48
	2 nd : 48	2 nd : 48	2 nd : 48	2 nd : 48
	3 rd : 52	3 rd : 52	3 rd : 52	3 rd : 52
	4 th : 52	4 th : 52	4 th : 52	4 th : 52
	5 th : 52	5 th : 52	5 th : 52	5 th : 52
	6 th : 25	6 th : 30	6 th : 33	6 th : 32
	7 th : 44	7 th : 28	7 th : 32	7 th : 30
	8 th : 44	8 th : 44	8 th : 28	8 th : 30
	9 th : 36	9 th : 57	9 th : 44	9 th : 28
	10 th : 26	10 th : 30	10 th : 57	10 th : 44
	11 th : 35	11 th : 22	11 th : 30	11 th : 55
12 th : 16	12 th : 32	12 th : 21	12 th : 30	
ADA (attendance)	495.09 (94%)	510.4 (94%)	514.3 (94.4%)	518.0 (94.4%)
Unduplicated Count	194 (37%)	200 (37%)	201 (37%)	202 (37%)

Nea Revenue: Other

Mostly flat revenue assumptions; SPED NPS reliant on Edcoe Selpa allocations



Variable	2016-17	2017-18	2018-19	2019-20
Special Ed (Fed per CBEDS enrollment) (State per ADA)	\$127 Federal \$507 State	\$125 Federal \$514 State	\$125 Federal \$514 State	\$125 Federal \$514 State
Special Ed NPS Reimbursement	\$47K State	\$47K State	\$47K State	\$47K State
Mandated Cost Reimbursement per ADA	\$14 \$42 for Grades 9-12	\$14 \$42 for Grades 9- 12	\$14 \$42 for Grades 9- 12	\$14 \$42 for Grades 9- 12
Lottery per ADA	\$189	\$189	\$189	\$189
Alameda Parcel Tax	\$125K	\$128K	\$132K	\$136K
After School Revenue	\$59K	\$60K	\$62K	\$64K
Donations & Fundraising	\$126K	\$108K	\$111K	\$114K

Nea Expenses: Academic Staff

Reductions in some areas; leadership re-org



Staff	2016-17	2017-18	2018-19	2019-20
Core Teachers	26.7	25.7	25.7	25.7
Specialty Teacher	3.3 (including classified)	3.6 (including classified)	3.6 (including classified)	3.6 (including classified)
Special Education	0.5 Director 3.6 RSP 7.8 Aides	0.5 Director 3.6 RSP 5 Aides	0.5 Director 3.6 RSP 4 Aides	0.5 Director 3.6 RSP 4 Aides
Counselors	1.6	2	2	2
Certificated Administrators	CLCS 1.5 Nea 4	CLCS 1.2 Nea 2	CLCS 1.2 Nea 2	CLCS 1.2 Nea 2

Nea Expenses: Support Staff



Staff	2016-17	2017-18	2018-19	2019-20
Front Office	1.7 CLCS 2 Office Asst	1.2 CLCS 2 Office Asst	1.2 CLCS 2 Office Asst	1.2 CLCS 2 Office Asst
Other Supports	1 Classroom Support 0.9 After School 2.25 Yard Duty 1 Dean of Students	1 Classroom Support 0.9 After School 2 Yard Duty 1 Dean of Students	1 Classroom Support 0.9 After School 2 Yard Duty 1 Dean of Students	1 Classroom Support 0.9 After School 2 Yard Duty 1 Dean of Students
Contractors	Janitorial Back office Special ed	Janitorial Back office Special ed	Janitorial Back office Special ed	Janitorial Back office Special ed

Nea 2017-18 Highlights: Benefits, Books & Supplies

(See MYP DRAFT for line-item budgets)



□ **Benefits**

- STRS: 14.43%
- PERS: 15.53%
- Health: \$7,138 per FTE, growing at 10% each year

□ **Books & Supplies**

- Curriculum and materials
 - Approved textbooks & core curricula materials at \$17K
 - Books & other reference materials at \$6K
 - Education software at \$20/student
- Supplies
 - Instructional materials & supplies at \$75/student
 - Art & music supplies at \$3/student
 - Office supplies at \$415/FTE
 - PE supplies at \$4/student
- Computers: \$20K

Nea 2017-18 Highlights: Services & Op Expenses

(See MYP DRAFT for line-item budgets)



□ **Services & Other Operating Expenses**

- Office space rent (TBD): annual increase of 3% at \$1,483/month
- Business services: \$118.5K
- District oversight (3.3% of rev): \$155K
- SPED contractors: \$200K
- Technology services: \$57K
- Communications Internet/Website Fees: \$12K
- Legal fees: \$60K

Risks and opportunities to 17-18 budgets



□ Opportunities

- ADA/demographics
- One-time funds
 - \$170/PY ADA
- Fundraising

□ Risks

- ADA/demographics
- Special Education needs
- Facilities
- Compensation/benefits
- Fundraising