

Nea Community Learning Center
Multiyear Budget Summary - DRAFT

	2015/16	2016/17	2016/17	2017/18	2018/19
	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
SUMMARY					
Revenue					
General Block Grant	3,829,319	6,074,926		6,600,902	6,631,688
Federal Revenue	504,363	128,362		165,693	174,024
Other State Revenues	697,659	722,747		599,276	600,683
Local Revenues	188,819	167,230		169,503	171,844
Fundraising and Grants	99,918	100,132		103,136	106,230
Total Revenue	5,320,079	7,193,397		7,638,509	7,684,469
Expenses					
Compensation and Benefits	3,241,277	4,909,601		5,198,968	5,373,018
Books and Supplies	380,418	487,243		429,815	442,709
Services and Other Operating Expenditure:	1,043,710	1,749,222		1,783,234	1,835,534
Capital Outlay	91,454	-		-	-
Total Expenses	4,756,859	7,146,066		7,412,017	7,651,261
Operating Income (excluding Depreciation)	563,221	47,331		226,493	33,208
<i>Operating Income (including Depreciation)</i>	645,611	36,267		220,435	28,151
Fund Balance					
Beginning Balance (Unaudited)	1,322,705	1,968,317		2,004,584	2,225,019
Audit Adjustment	-	-		-	-
Beginning Balance (Audited)	1,322,705	1,968,317		2,004,584	2,225,019
Operating Income (including Depreciation)	645,611	36,267		220,435	28,151
Ending Fund Balance (including Depreciation)	1,968,317	2,004,584		2,225,019	2,253,169
Ending Fund Balance as a % of Expenses	41%	28%		30%	29%

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Detail	2015/16	2016/17	2016/17	2017/18	2018/19
	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
Enrollment Breakdown					
K	48	48	-	48	48
1	47	48	-	48	48
2	46	48	-	48	48
3	52	52	-	52	52
4	50	52	-	52	52
5	50	52	-	52	52
6	38	129	-	90	52
7	44	90	-	140	90
8	27	90	-	90	127
9	35	96	-	80	90
10	39	34	-	84	80
11	24	40	-	34	75
12	25	22	-	26	30
Enrollment Summary	-	-	-	-	-
K-3	193	196	-	196	196
4-6	138	233	-	194	156
7-8	71	180	-	230	217
9-12	123	192	-	224	275
Total Enrolled	525	801	-	844	844
ADA %					
K-3	95%	95%	-	95%	95%
4-6	95%	95%	-	95%	95%
7-8	95%	95%	-	95%	95%
9-12	95%	95%	-	95%	95%
Average	95%	95%	-	95%	95%
ADA					
K-3	183.4	186.2	-	186.2	186.2
4-6	131.1	221.4	-	184.3	148.2
7-8	67.5	171.0	-	218.5	206.2
9-12	116.6	182.4	-	212.8	261.3
Total ADA	498.5	761.0	-	801.8	801.8
Demographic Information					
Prior Year					
ADA (P-2)	460	499	-	761	802
Enrollment	476	525	-	801	844
# Unduplicated Count (CALPADS)	166	167	-	253	267
# Free & Reduced Lunch (FRL) (CALPADS)	137	116	-	177	187
# ELL (CALPADS)	57	73	-	111	117
Current Year					
CALPADS Enrollment (for unduplicated % cal)	528	801	-	844	844
# Unduplicated Count (CALPADS)	167	253	-	267	267
# Free & Reduced Lunch (FRL) (CALPADS)	116	177	-	187	187
# ELL (CALPADS)	73	111	-	117	117
New Students	49	276	-	43	-

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LCFF Entitlement						
8011	Charter Schools LCFF - State Aid	2,055,618	3,389,018	Backfills State Aid	3,857,103	3,887,888
8012	Education Protection Account Entitlement	672,779	1,023,742	Greater of: \$200 per ADA or 25% of State Aid	992,404	992,404
8019	State Aid - Prior Years	11,989	-		-	-
8096	Charter Schools in Lieu of Property Taxes	1,088,932	1,662,166	In accordance with Local Property Tax of \$2184.33 per ADA	1,751,396	1,751,396
SUBTOTAL - LCFF Entitlement		3,829,319	6,074,926		-	6,631,688
8100 Federal Revenue						
8181	Special Education - Entitlement	57,557	62,315	\$125 per ADA, prior to Admin and Set-aside fees	95,119	100,225
8220	Child Nutrition Programs	22,590	27,920	Estimated reimbursement at 85% of total Food Service Cost.	28,758	29,621
8291	Title I	36,561	36,561	\$297 per Title I eligible student	39,427	41,654
8292	Title II	972	1,566	\$18 per Title I eligible student	2,390	2,525
8296	Other Federal Revenue	383,250	-		-	-
8297	PY Federal - Not Accrued	3,434	-		-	-
SUBTOTAL - Federal Income		504,363	128,362		-	174,024
8300 Other State Revenues						
8319	Other State Apportionments - Prior Years	15,319	-		-	-
8381	Special Education - Entitlement (State)	251,753	384,280	\$505 per ADA, prior to admin/set aside	404,909	404,909
8382	Special Education Reimbursement (State)	45,600	45,600	Prior year funding	45,600	45,600
8520	Child Nutrition - State	1,329	1,642	Estimated at 5% of total Food Service Cost	1,692	1,742
8550	Mandated Cost Reimbursements	9,390	15,761	\$14 per PY K-8 ADA, \$42 per PY 9-12 ADA	17,184	18,540
8560	State Lottery Revenue	90,232	123,274	\$162 per ADA per SSC	129,892	129,892
8590	All Other State Revenue: Educator Effectiveness	40,916	-		-	-
8593	15-16 One-time Funding	243,121	152,190	\$200 per ADA per January proposed budget	-	-
SUBTOTAL - Other State Income		697,659	722,747		-	600,683
8600 Other Local Revenue						
8632	Sale of Publications	244	-		-	-
8660	Interest	1,333	1,373		1,414	1,457
8676	After School Program Revenue	52,985	54,575		56,212	57,898
8693	Field Trips	18,172	18,717		19,279	19,857
8699	All Other Local Revenue	23,551	-		-	-
8702	Leadership	809	833		858	884
8703	Alameda Parcel Tax Revenue	91,471	91,471		91,471	91,471
8704	School Supplies	254	262		269	278
SUBTOTAL - Local Revenues		188,819	167,230		-	171,844
8800 Donations/Fundraising						
8801	Donations - Parents	94,870	97,716		100,648	103,667
8802	Donations - Private	4,127	1,467		1,511	1,556
8812	Senior Fundraising	921	949		977	1,006
SUBTOTAL - Fundraising and Grants		99,918	100,132		-	106,230

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	Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
TOTAL REVENUE	5,320,079	7,193,397		-	7,638,509
					7,684,469

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		2015/16	2016/17	2016/17	2017/18	2018/19
		Current Forecast	Preliminary Budget	Notes	Preliminary Budget	Preliminary Budget
EXPENSES						
Compensation & Benefits						
1000	Certificated Salaries					
1100	Teachers Salaries	1,402,993	2,266,201	38.5 FTE (36 FTE Core, 0.3 FTE art, 0.5 FTE Spanish, 0.6 FTE 2nd grade (x2), 0.8 FTE psychologist, 0.15 FTE gardening, 0.5 FTE ELL	2,384,729	2,421,193
1103	Teacher - Substitute Pay	44,825	64,637	1 FTE	66,576	68,574
1148	Teacher - Special Ed	173,432	254,505	4.5 FTE, Resource specialist	261,930	269,578
1300	Certificated Supervisor & Administrator Salaries	442,112	455,034	4.2 FTE	467,593	476,137
1311	Cert Admin - SPED	49,200	80,000	1 FTE	82,400	84,872
1930	Other Cert - Counselor	76,382	79,165	1.2 FTE	79,890	82,182
SUBTOTAL - Certificated Employees		2,188,944	3,199,542		- 3,343,118	3,402,536
2000	Classified Salaries					
2100	Classified Instructional Aide Salaries	23,700	41,204	1.3 FTE, 0.29 FTE music, 1 FTE aide	48,487	49,942
2101	Classified - Electives	35,200	23,629	0.4FTE PE, 0.2 FTE ASL	24,338	25,068
2104	Classified - para	96,820	164,550	7 FTE	173,147	174,571
2300	Classified Supervisor & Administrator Salaries	148,048	159,998	3.2 FTE	164,512	159,646
2400	Classified Clerical & Office Salaries	10,000	92,000	2.5 FTE	94,760	97,603
2904	Other Classified - Security/yard duty	47,970	106,164	4 FTE	105,060	108,212
2905	Other Classified - After School	26,019	24,800	1.1 FTE	25,544	26,310
2908	Other Classified - Student Behavior Coordinato	37,000	39,350	1 FTE	40,471	41,625
2915	Other Classified - Transport	6,873	6,489	0.1 FTE	6,684	6,884
SUBTOTAL - Classified Employees		431,630	658,184		- 683,002	689,861
3000	Employee Benefits					
3100	STRS	231,973	397,382	12.58% of certificated payroll	476,532	547,497
3200	PERS	47,019	86,542	13.888% of classified payroll	100,422	114,111
3300	OASDI-Medicare-Alternative	66,891	99,849		103,846	105,157
3400	Health & Welfare Benefits	221,467	392,017	\$8991.2235 per FTE per year. Growing at 5% per year.	421,059	442,112
3500	Unemployment Insurance	23,917	33,651	4.50% per first ~\$7K of pay per person	26,702	26,728
3600	Workers Comp Insurance	28,826	42,435	1.50% of payroll, per insurance quote for similarly sized	44,287	45,016
SUBTOTAL - Employee Benefits		620,703	1,051,876		- 1,172,848	1,280,622

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4000	Books & Supplies					
4100	Approved Textbooks & Core Curricula Material:	12,485	24,030	\$30 per Student	26,080	26,862
4200	Books & Other Reference Materials	9,540	14,992	\$19 per Student	16,270	16,758
4315	Custodial Supplies	15,011	26,803	Doubled for 2nd site	27,607	28,435
4320	Educational Software	11,160	22,428	\$28 per Student	24,341	25,071
4325	Instructional Materials & Supplies	45,968	81,023	\$101 per Student	87,934	90,572
4326	Art & Music Supplies	12,809	2,403	\$3 per Student	2,608	2,686
4330	Office Supplies	22,223	50,373	\$710 per FTE	52,615	54,194
4335	PE Supplies	5,080	5,091	\$4 per Student	3,683	3,794
4340	Professional Development Supplies	958	987		1,016	1,047
4350	Uniforms	2,569	4,005	\$5 per Student	4,347	4,477
4351	Yearbook	589	925	\$1 per Student	1,004	1,034
4353	Leadership Program	1,557	1,604		1,652	1,701
4354	SPED Supplies	5,000	5,150		5,305	5,464
4400	Noncapitalized Equipment	17,000	-		-	-
4410	Classroom Furniture, Equipment & Supplies	69,663	150,000	Budgeting for 2nd site	75,000	77,250
4420	Computers (individual items less than \$5k)	83,350	60,000	Doubling for increased enrollment	61,800	63,654
4430	Non Classroom Related Furniture, Equipment &	1,290	1,400		1,442	1,486
4433	Non Classroom Noncapitalized items 1	33,000	-		-	-
4710	Student Food Services	26,576	32,847	Assumes that 90% of total Food Service Cost is reimbursed	33,833	34,848
4720	Other Food	4,590	3,183		3,278	3,377
	SUBTOTAL - Books and Supplies	380,418	487,243		-	429,815
						442,709

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5000	Services & Other Operating Expenses					
5210	Conference Fees	3,639	5,390	\$76 per FTE	5,630	5,799
5220	Travel and Lodging	2,293	4,137	\$58 per FTE	4,322	4,451
5305	Dues & Membership - Professional	5,671	5,841		6,016	6,197
5400	Insurance	5,765	7,998	D&O	8,238	8,485
5450	Insurance - Other	36,410	75,005	\$6250 per Monthly Rate	77,256	79,573
5515	Janitorial, Gardening Services & Supplies	67,600	139,256	Doubling for 2nd site	143,434	147,737
5535	Utilities - All Utilities	27,825	57,319	Doubling for 2nd site	59,039	60,810
5600	Rentals, Leases, & Repairs	494	509		524	540
5605	Equipment Leases	19,864	30,690		31,611	32,559
5610	Rent	8,548	9,270	\$773 per Monthly Rate	9,548	9,835
5611	New UV facility	-	420,080	\$35007 per Monthly Rate	432,682	445,663
5615	Repairs and Maintenance - Building	44,500	13,441	Doubling for 2nd site	13,844	14,259
5618	Repairs & Maintenance - Auto	-	3,090	ROP van	3,183	3,278
5625	Storage	3,261	3,359		3,459	3,563
5803	Accounting Fees	6,526	6,722		6,924	7,131
5804	CLCS Service Fee	7,210	7,210		7,210	7,210
5805	Administrative Fees	2,395	2,467		2,541	2,617
5807	ROP	2,933	30,210	10 students @ \$3021 ea	31,116	32,050
5809	Banking Fees	1,634	1,219	\$102 per Monthly Rate	1,256	1,294
5812	Business Services	112,000	115,360	Flat Fee of \$112K	118,821	122,385
5815	Consultants - Instructional	26,000	40,170	BTSA, other	41,375	42,616
5820	Consultants - Non Instructional - Custom 1	15,112	14,651		15,091	15,543
5821	Consultants - Non Instructional - Custom 2	870	896		923	951
5824	District Oversight Fees	166,034	127,418	3.3% of LCFF General Purpose Grant	137,909	143,003
5828	After School Program Expenses	3,412	3,515		3,620	3,729
5830	Field Trips Expenses	18,062	27,906	Increasing by 50%	28,743	29,605
5833	Fines and Penalties	24	24		25	26
5836	Fingerprinting	1,622	1,670		1,720	1,772
5845	Legal Fees	50,000	45,000		46,350	47,741
5851	Marketing and Student Recruiting	14,000	21,630		22,279	22,947
5853	Moving Costs	3,000	50,000	Moving costs to Harbor Bay	-	-
5857	Payroll Fees	5,485	5,649	\$471 per Monthly Rate	5,819	5,993
5860	Printing and Reproduction	2,415	2,488		2,562	2,639
5863	Professional Development	13,852	20,000	Increasing by 50%	15,000	15,000
5865	STRS retirement	-	7,274	CB retirement	6,590	6,266
5869	Special Education Contract Instructors	122,290	183,435		220,122	226,726
5872	Special Education Fees (set aside and admin)	12,182	12,182	Based on prior year	12,182	12,182
5875	Staff Recruiting	3,438	3,438		3,541	3,647
5878	Student Assessment	9,732	15,294	\$19 per Student	16,599	17,097
5880	Student Health Services	3,043	4,782	\$6 per Student	5,190	5,346
5881	Student Information System	11,564	18,172	\$23 per Student	19,722	20,314
5883	Clean Energy Project Expenses	50,000	-		-	-
5887	Technology Services	99,700	119,892	Doubling for 2nd site	123,489	127,194
5896	Internet/Website consulting	10,986	22,632	Doubling for 2nd site	23,311	24,010
5899	Miscellaneous Operating Expenses	20,000	20,000		20,000	20,000
5910	Communications - Internet / Website Fees	9,835	20,259	Doubling for 2nd site	20,867	21,493
5915	Postage and Delivery	7,062	11,098	\$14 per Student	12,044	12,406

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5920	Communications - Telephone & Fax	5,423	11,171	Doubling for 2nd site	11,507	11,852
SUBTOTAL - Services & Other Operating Exp		1,043,710	1,749,222		-	1,783,234

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6000	Capital Outlay					
6100	Sites & Improvement of Sites	71,454	-	fence	-	-
6200	Buildings & Improvement of Buildings	-	-		-	-
6300	School Libraries	-	-		-	-
6400	Equipment	-	-		-	-
6410	Computers (capitalizable items)	-	-		-	-
6420	Furniture (capitalizable items)	-	-		-	-
6430	Other Equipment (capitalizable items)	20,000	-		-	-
6500	Equipment Replacement	-	-		-	-
	SUBTOTAL - Capital Outlay	91,454	-		-	-
TOTAL EXPENSES		4,756,859	7,146,066		-	7,412,017
Depreciation Calculation						
	Prior Year (Yr 0 or before) Depreciation Impact	7,063	7,063		-	2,058
	Forecasted Depreciation Impact (2015-16)	2,000	4,000		-	4,000
6900	Total Depreciation (includes Prior Years)	9,063	11,063		-	6,058
TOTAL EXPENSES including Depreciation		4,674,468	7,157,129		-	7,418,075