

Blue Oak Charter School
Budget Summary
Five Year Budget, 2017-18 to 2021-22

Updated 6/4/18



SACS Code Description		2017-18	2018-19	2019-20	2020-21	2021-22					
Revenue											
	State	3,431,506	3,679,517	3,819,703	4,045,313	4,154,590					
	Federal	95,882	94,835	95,882	95,882	95,882					
	Local	102,700	248,638	250,168	250,698	261,268					
Total Revenue		\$ 3,630,088	\$ 4,022,990	\$ 4,165,753	\$ 4,391,893	\$ 4,511,740					
Expenses											
1000	Certificated Salaries	1,292,673	36.7%	1,593,429	43.0%	1,625,297	43.4%	1,657,803	43.4%	1,690,960	43.5%
2000	Classified Salaries	281,196	8.0%	345,101	9.3%	352,003	9.4%	359,043	9.4%	366,224	9.4%
3000	Benefits	488,629	13.9%	675,604	18.2%	694,992	18.6%	722,344	18.9%	736,790	18.9%
	Total Personnel Expense	2,062,498	58.6%	2,614,134	70.5%	2,672,293	71.4%	2,739,190	71.7%	2,793,974	71.8%
4000	Books and Supplies	66,636	1.9%	93,363	2.5%	95,557	2.6%	98,013	2.6%	100,660	2.6%
5000	Services and Other Operating Expenses	1,011,662	28.7%	999,047	27.0%	973,027	26.0%	983,606	25.7%	995,007	25.6%
6000	Capital Outlay										0.0%
7000	Other Outgoing	378,798	10.8%	-							
Total Expenses		\$ 3,519,594	100%	\$ 3,706,544	100%	\$ 3,740,877	100%	\$ 3,820,810	100%	\$ 3,889,640	100%
Surplus / (Deficit)		\$ 110,493		\$ 316,446		\$ 424,876		\$ 571,083		\$ 622,100	
	3% Reserve	\$105,588		\$185,327		\$187,044		\$191,040		\$194,482	
Beginning Fund Balance (Total Net Assets 6/30/17)		650,391		760,884		1,077,331		1,502,207		2,073,290	
Ending Balance		\$ 760,884		\$ 1,077,331		\$ 1,502,207		\$ 2,073,290		\$ 2,695,390	
As a % of LCFF Revenue		26%		35%		45%		59%		75%	

Blue Oak Charter School
Student Input
Five Year Budget, 2017-18 to 2021-22



	2017-18	2018-19	2019-20	2020-21	2021-22
Enrollment By Grade					
Kindergarten	66	66	66	66	66
Grade 1	35	40	35	35	35
Grade 2	41	40	41	41	41
Grade 3	56	58	56	56	56
Grade 4	27	26	27	27	27
Grade 5	51	52	58	58	58
Grade 6	48	45	49	49	49
Grade 7	28	25	40	40	40
Grade 8	26	23	28	28	28
Grade 9					
Grade 10					
Grade 11					
Grade 12					
Other Enrollment - Independent Study	6.89	-	-		
Total Enrollment	385	375	400	400	400

Daily Attendance Rate

Kindergarten	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 1	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 2	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 3	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 4	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 5	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 6	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 7	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 8	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 9	94.5%	93.5%	94.5%	94.5%	94.5%
Grade 10	94.5%	93.5%	94.5%	94.5%	94.5%

Student Info

English Language Learners

Percentage of Students - ELL	0.0%	0.0%	0.0%	0.0%	0.0%
Number of Students					

Blue Oak Charter School
Revenue
Five Year Budget, 2017-18 to 2021-22



Department of Finance
 Assumed revenue rate increase over previous year
 1.6% 2.2% 2.4% 5.6%

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Average Daily Attendance 350.57 350.63 378.00 378.00 378.00

SACS 2017-18 2018-19 2019-20 2020-21 2021-22

Revenue Rates
2017-18 2018-19 2019-20 2020-21 2021-22

State		2017-18	2018-19	2019-20	2020-21	2021-22
8011	LCFF for all grades; state aid portion	1,663,678	1,774,941	1,988,785	2,173,817	2,283,094
8012	LCFF for all grades; EPA portion	430,866	434,775	439,418	439,418	439,418
8096	In-Lieu of Property Taxes, all grades	832,879	829,240	877,166	887,166	887,166
8019	Prior Year Income / Adjustments	1,997				
8181	Special Education		44,062	44,062	44,062	44,062
8560	Lottery	70,562	68,021	73,332	73,332	73,332
8520	State Child Nutrition program					
8591	SB 740 Rent re-imbursement program	314,964	402,167	391,648	422,226	422,226
8594	Prop 39 (Clean Energy)	52,847				
8550	Mandate Block Grant	5,092	5,715	5,292	5,292	5,292
8590	One Time Funds / Teacher Effectiveness	58,621	120,596	-	-	-
State Revenue		\$ 3,431,506	\$ 3,679,517	\$ 3,819,703	\$ 4,045,313	\$ 4,154,590

See FCMAT LCFF Calculator					
2017-18	2018-19	2019-20	2020-21	2021-22	
2,656.00	2,656.00	2,656.00	2,656.00	2,656.00	2,656.00
125.00	125.00	125.00	125.00	125.00	125.00
194.00	194.00	194.00	194.00	194.00	194.00
48.40	49.16	50.21	51.39	54.25	
838	1,147	1,117	1,117	1,117	1,117
14.00	16.30	14.00	14.00	14.00	
145	344				

Federal		2017-18	2018-19	2019-20	2020-21	2021-22
8220	Federal Child Nutrition Programs					
8290	All Other Federal Revenue, inc Facilities Incentive Grants program					
8291	Title I	85,338	84,316	85,338	85,338	85,338
8292	Title II	10,544	10,519	10,544	10,544	10,544
8293	Title III					
8294	Title IV					
8295	Title V	-				
8299	Prior Year Federal Revenue					
Federal Revenue		\$ 95,882	\$ 94,835	\$ 95,882	\$ 95,882	\$ 95,882

572.42	534	534	534	534
127.41	129.39	132.18	135.28	142.82
2.79	2.83	2.89	2.96	3.12
27.07	27.49	28.08	28.74	30.34

Local		2017-18	2018-19	2019-20	2020-21	2021-22
8660	Interest					
8782	All Other Transfers from County Offices					
8784	All Other Transfers from Other Locations					
8785	CMO Management fee					
8792	Special Ed - AB 602	-	172,138	172,138	172,138	172,138
8980	Student Lunch Revenue					
8982	Foundation Grants	27,700	-	-	-	-
8983	All Other Local Revenue	75,000	76,500	78,030	78,560	89,130
8984	Field Trip Revenue		-	-	-	-
8985	School Site Fundraising	-	-	-	-	-
8986	Rental Income					
8989	Fees for Service					
8999	Revenue Suspense					
Local Revenue		\$ 102,700	\$ 248,638	\$ 250,168	\$ 250,698	\$ 261,268

514.91	514.00	514.00	514.00	514.00
298.00	298.00	298.00	298.00	298.00
-	-	-	-	-
750.00	750.00	750.00	750.00	750.00

Total Revenue \$ 3,630,088 \$ 4,022,990 \$ 4,165,753 \$ 4,391,893 \$ 4,511,740

Blue Oak Charter School
Non-Personnel Expenses Input
Five Year Budget, 2017-18 to 2021-22

Assumed CPI over previous year, source: School Services 2017-18 dashboard, CA CPI

3.2% 2.4% 2.6% 2.7%

SAC SACS O Code Description	2017-18	2018-19	2019-20	2020-21	2021-22
Books and Supplies					
4100 Approved Textbooks and Core Curricula Material	15,500	40,994	41,958	43,036	44,198
4200 Books and Other Reference Materials	750	774	792	812	834
4300 Materials and Supplies	13,000	13,415	13,730	14,083	14,463
4315 Classroom Materials and Supplies	31,000	31,989	32,741	33,582	34,489
4400 Noncapitalized Equipment	2,000	2,064	2,112	2,167	2,225
4430 General Student Equipment	-	-	-	-	-
4381 Materials for Plant Maintenance	4,000	4,128	4,225	4,333	4,450
4700 Food and Food Supplies	386				
4000 Subtotal	\$ 66,636	\$ 93,363	\$ 95,557	\$ 98,013	\$ 100,660
Services and Other Operating Expenses					
5200 Travel and Conferences					
5210 Training and Development Expense	21,000	38,670	22,179	22,749	23,363
5300 Dues and Memberships	5,000	3,500	3,582	3,674	3,774
5400 Insurance	29,236	30,169	30,878	31,671	32,526
5500 Operation and Housekeeping Services/Supplies	7,500	7,739	7,921	8,125	8,344
5501 Utilities	95,000	95,000	97,233	99,731	102,424
5811 Student Transportation / Field Trips	46,500	35,000	35,823	36,743	37,735
5600 Space Rental/Leases Expense	544,018	544,018	561,372	561,372	561,372
5601 Building Maintenance	8,500	8,771	8,977	9,208	9,457
5602 Other Space Rental	200	200	205	210	216
5605 Equipment Rental/Lease Expense	15,900	15,900	16,274	16,692	17,143
5610 Equipment Repair	-	-	-	-	-
5800 Professional/Consulting Services and Operating Expenses	37,200	10,000	10,235	10,498	10,781
5803 Banking and Payroll Service Fees	10,600	10,938	11,195	11,483	11,793
5805 Legal Services	25,000	12,000	12,282	12,598	12,938
5806 Audit	12,000	10,270	10,511	10,781	11,073
5810 Educational Consultants	150	17,155	17,558	18,009	18,495
5815 Advertising / Recruiting	1,500	1,548	1,584	1,625	1,669
5820 Fundraising Expense	120	124	127	130	134
5875 District Oversight Fee	29,274	30,390	31,104	31,903	32,764
5890 Interest Expense / Misc. Fees	1,200	1,238	1,267	1,300	1,335
5891 Charter School Capital Fees	32,464	34,310			
5899 Moving Expenses	-	-	-	-	-
5900 Communications	11,000	11,351	11,618	11,916	12,238
5873 Financial Services - CSMC	64,000	66,000	66,000	67,696	69,524
5874 Personnel Services	1,300	1,341	1,373	1,408	1,446
5877 IT Services	13,000	13,415	13,730	14,083	14,463
5999 Expense Suspense	-	-	-	-	-
5000 Subtotal	\$ 1,011,662	\$ 999,047	\$ 973,027	\$ 983,606	\$ 995,007
Capital Outlay					
6100 Building Improvements					-
6000 Subtotal					
Other Outgoing					
7000 Miscellaneous Expense		-	-	-	-
7010 Special Education Encroachment	378,798				
7438 Debt					
7500 District Oversight Fee					
7000 Subtotal	\$ 378,798				
Total Non-Personnel Expenses	\$ 1,457,096	\$ 1,092,410	\$ 1,068,584	\$ 1,081,619	\$ 1,095,666

Blue Oak Charter School
Expenses Summary
Five Year Budget, 2017-18 to 2021-22

2%

2%

2%



SAC SACS Code Description		2017-18	2018-19	2019-20	2020-21	2021-22
Certificated Salaries						
1100	Teachers' Salaries	1,125,209	1,414,405	1,442,693	1,471,547	1,500,978
1100	Teachers' Salaries	(17,740)				
1120	Substitute Expense	32,000	30,600	31,212	31,836	32,473
1200	Certificated Pupil Support Salaries	1,650				
1205	Certificated Pupil Support Extra Duty Pay	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	151,554	148,424	151,392	154,420	157,509
1305	Certificated Supervisor and Administrator Extra Duty					
1900	Other Certificated Salaries	-	-	-	-	-
1910	Other Certificated Overtime	-	-	-	-	-
1000	Subtotal	\$ 1,292,673.00	\$ 1,593,429	\$ 1,625,297	\$ 1,657,803	\$ 1,690,960
Classified Salaries						
2100	Instructional Aide Salaries	80,126	77,667	79,220	80,805	82,421
2110	Instructional Aide Salaries	-	-	-	-	-
2200	Classified Support Salaries	82,029	102,996	105,056	107,157	109,300
2200	Classified Support Salaries	(8,569)				
2300	Classified Supervisor and Administrator Salaries	-	-	-	-	-
2400	Clerical, Technical, and Office Staff Salaries	96,830	106,030	108,151	110,314	112,520
2400	Clerical, Technical, and Office Staff	(3,680)				
2900	Other Classified Salaries	34,460	58,408	59,576	60,768	61,983
2905	Other Stipends	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-
2000	Subtotal	\$ 281,196	\$ 345,101	\$ 352,003	\$ 359,043	\$ 366,224
Employee Benefits						
			16.28%	18.13%	19.10%	19.10%
3101	State Teachers' Retirement System, certificated p	160,282	235,893	246,487	264,868	270,165
3202	Public Employees' Retirement System, classified	62,609	77,098	78,640	80,213	81,817
3313	OASDI	28,265	30,352	30,959	31,578	32,210
3323	Medicare	22,716	28,109	28,671	29,245	29,829
3403	Health & Welfare Benefits	180,957	201,767	205,802	209,918	214,117
3503	State Unemployment Insurance	8,500	9,307	9,493	9,683	9,877
3603	Worker Compensation Insurance	25,300	29,078	29,660	30,253	30,858

Expenses Summary

3703	Other Post Employment Benefits						
3903	Other Benefits		64,000	65,280	66,586	67,917	
3000	Subtotal	\$ 488,629	\$ 675,604	\$ 694,992	\$ 722,344	\$ 736,790	

Total Personnel Expenses

\$ 2,062,498	\$ 2,614,134	\$ 2,672,293	\$ 2,739,190	\$ 2,793,974
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Books and Supplies

4100	Approved Textbooks and Core Curricula Material	15,500	40,994	41,958	43,036	44,198
4200	Books and Other Reference Materials	750	774	792	812	834
4300	Materials and Supplies	13,000	13,415	13,730	14,083	14,463
4315	Classroom Materials and Supplies	31,000	31,989	32,741	33,582	34,489
4400	Noncapitalized Equipment	2,000	2,064	2,112	2,167	2,225
4430	General Student Equipment	-	-	-	-	-
4381	Materials for Plant Maintenance	4,000	4,128	4,225	4,333	4,450
4700	Food and Food Supplies	386	-			
4000	Subtotal	\$ 66,636	\$ 93,363	\$ 95,557	\$ 98,013	\$ 100,660

Services and Other Operating Expenses

5200	Travel and Conferences	-				
5210	Training and Development Expense	21,000	38,670	22,179	22,749	23,363
5300	Dues and Memberships	5,000	3,500	3,582	3,674	3,774
5400	Insurance	29,236	30,169	30,878	31,671	32,526
5450	Property Tax	-				
5500	Operation and Housekeeping Services/Supplies	7,500	7,739	7,921	8,125	8,344
5501	Utilities	95,000	95,000	97,233	99,731	102,424
5811	Student Transportation / Field Trips	46,500	35,000	35,823	36,743	37,735
5600	Space Rental/Leases Expense	544,018	544,018	561,372	561,372	561,372
5601	Building Maintenance	8,500	8,771	8,977	9,208	9,457
5602	Other Space Rental	200	200	205	210	216
5605	Equipment Rental/Lease Expense	15,900	15,900	16,274	16,692	17,143
5610	Equipment Repair	-	-	-	-	-
5800	Professional/Consulting Services and Operating Expenses	37,200	10,000	10,235	10,498	10,781
5803	Banking and Payroll Service Fees	10,600	10,938	11,195	11,483	11,793
5805	Legal Services	25,000	12,000	12,282	12,598	12,938
5806	Audit	12,000	10,270	10,511	10,781	11,073
5810	Educational Consultants	150	17,155	17,558	18,009	18,495
5815	Advertising / Recruiting	1,500	1,548	1,584	1,625	1,669
5820	Fundraising Expense	120	124	127	130	134
5875	District Oversight Fee	29,274	30,390	31,104	31,903	32,764
5890	Interest Expense / Misc. Fees	1,200	1,238	1,267	1,300	1,335
5891	Charter School Capital Fees	32,464	34,310	-		

Expenses Summary

5899	Moving Expenses	-	-	-	-	-
5900	Communications	11,000	11,351	11,618	11,916	12,238
5873	Financial Services - CSMC	64,000	66,000	66,000	67,696	69,524
5874	Personnel Services	1,300	1,341	1,373	1,408	1,446
5877	IT Services	13,000	13,415	13,730	14,083	14,463
5999	Expense Suspense	-	-	-	-	-
5000	Subtotal	\$ 1,011,662	\$ 999,047	\$ 973,027	\$ 983,606	\$ 995,007

Capital Outlay

6100	Building Improvements	-	-	-	-	-
6000	Subtotal					

Other Outgoing

7000	Miscellaneous Expense	-	-	-	-	-
7010	Special Education Encroachment	378,798	-	-	-	-
7500	District Oversight Fee	-	-	-	-	-
7000	Subtotal	\$ 378,798				

Total Non-Personnel Expenses

\$ 1,457,096	\$ 1,092,410	\$ 1,068,584	\$ 1,081,619	\$ 1,095,666
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Total Expenses

\$ 3,519,594	\$ 3,706,544	\$ 3,740,877	\$ 3,820,810	\$ 3,889,640
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Yearly Band Budget

4315 - Classroom Materials & Supplies

<i>Proposed Item(s)</i>	<i>Approximate Cost</i>
School instrument tune up/repair	Up to \$500 per year
New and replacement method books	50 @ \$5.90 each (\$295 total)
Music (whole band arrangements)	\$200
Stand replacement	\$100
Incidental costs (reeds, valve oil, etc)	\$150
Total	\$1,245

Additional cost to consider:

Doubling up of music class means more stands needed for both rooms next year

Festival costs

Yearly NAFME membership and conference attendance