

**Clarksburg Elementary Charter School**  
**P.O. Box**  
**Clarksburg, CA 95612**

**Multi-Year Budget Projection**

	<i>Fiscal Year</i>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Enrollment</b>		230	265	285	300
<b>Revenue</b>					
General Purpose Block Grant		1,207,816	1,430,115	1,576,209	1,707,178
Categorical Block Grant		109,250	129,400	142,784	154,507
Class Size Reduction (K-3)		84,160	108,100	133,080	136,800
Con App Fed Funds		71,070	81,885	88,065	92,700
Charter School Facility Grant		0	0	0	0
State Lottery		30,809	35,497	38,176	40,185
Charter School Grant/Revolving Fund Loan		250,000	0	0	0
Donations/Contributions		15,000	15,000	15,000	15,000
Total Revenue		<u>1,768,105</u>	<u>1,799,997</u>	<u>1,993,313</u>	<u>2,146,370</u>
<b>Expenditures</b>					
Salaries:					
Teacher Salaries		558,961	658,947	714,193	724,191
Teacher Substitutes		18,450	21,450	22,950	22,950
Administrator/Principal		95,913	97,256	98,520	99,899
Nurse		22,722	23,040	23,340	23,666
Business Analysts		85,428	86,624	87,750	88,979
Secretary		26,371	26,740	27,088	27,467
Bus Driver		48,858	49,542	50,186	50,889
Instructional Aides		43,548	44,158	44,732	45,358
Custodian		31,645	32,088	32,505	32,960
Technology Aide		6,819	6,914	7,004	7,102
Benefits (excluding H&W)		183,049	204,118	216,112	219,075
Health & Welfare Benefits		110,880	120,480	125,280	125,280
Books and Supplies		119,386	141,404	156,029	168,840
Services & Other Operating Expenses		114,154	135,208	149,195	161,445
Capital Outlay		40,666	48,166	53,150	57,513
Revolving Loan Repayment		0	55,449	55,449	55,449
Supervisory Oversight/Facility Usage		39,512	46,785	51,570	55,851
Total Expenditures		<u>1,546,362</u>	<u>1,798,370</u>	<u>1,915,052</u>	<u>1,966,915</u>
<b>Budget Excess/(Deficiency)</b>		<u>221,743</u>	<u>1,626</u>	<u>78,262</u>	<u>179,455</u>
<b>Beginning Balance, July 1</b>		0	221,743	223,369	301,631
Audit Adjustments		0	0	0	0
<b>Ending Balance, June 30</b>		<u>221,743</u>	<u>223,369</u>	<u>301,631</u>	<u>481,086</u>
<b>Components of Ending Fund Balance</b>					
Reserve Requirement, 4%		61,854	71,935	76,602	78,677
Undesignated Amount		159,888	151,434	225,028	402,409

## Explanatory Notes for Clarksburg Elementary Budget Figures

Budget Line Item	Explanation of Changes Made
General Purpose Block Grant	Used the 1-10-06 SSC Dartboard figures and then adjusted by COLA for subsequent years.
Categorical Block Grant	Used the 1-10-06 SSC Dartboard figure of \$400 for 2006-07, CCSA figure of \$500 for 2007-08, then COLA
Class Size Reduction	Used the 2005-06 actual rate \$967 and adjusted it per the SSC COLA figures. 5.18% for 2006-07.
Con App Federal Funds	Divided the RDUSD's 2004-05 unaudited actual figure for IASA (\$766,529) and divided by total enrollment (2,479) to come up with the per student figure.
Lottery Funds	Used the 1-10-06 SSC figures for lottery funds.
Charter School Grant/Revolving Fund Loan	Assume a \$250,000 revolving fund loan from CDE with a repayment in five years. If the Clarksburg charter school receives a charter school grant from CDE then a loan will be needed up to the \$250,000 level.
Donations	Conservative figure relating to fund-raising and donations.
Teacher & Nurse Salaries	Salary is based Class IV, Step 7 of the RDUTA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Teacher Substitutes	Assumed 10 sick/personal days per teacher at \$150 per day substitute pay.
Administrator/Principal	Step 6 of the Secondary Principal plus 10% of the 2005-06 RDUSD Administrative Unit MOU.
Business Analysts	\$3,500 per month for 12 months.
Secretary	Range 12, Step F for 10 months of the CSEA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Bus Driver	Range 13, Step F for 9 months of the CSEA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Instructional Aides	Range 6, Step F for 6 hours per day for 190 days of the CSEA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Custodian	Range 12, Step F for 12 months of the CSEA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Technology Aide	Range 7, Step F for 10 months of the CSEA 2005-06 contract. Annual increases based on 50% of COLA. (2.59% for 2006-07)
Benefits	Benefit rates were based on RDUSD 2005-06 2nd Interim Report
Health & Welfare	Benefits amount of \$4,800 per FTE based on the 2005-06 employee contracts
Books & Supplies	Divided the RDUSD's 2004-05 unaudited actual figure for books & supplies (\$1,243,974) and divided by total enrollment (2,479) to come up with the per student figure. Adjusted per COLA annually.
Services & Other Operating Expenses	Divided the RDUSD's 2004-05 unaudited actual figures for insurance (\$106,484), operations & housekeeping services (\$641,791), 25% of professional & consulting services (\$286,332), and communications (\$155,635) and divided by total enrollment (2,479) to come up with the per student figure. Adjusted per COLA annually.
Capital Outlay Furniture/Equipment	Divided the RDUSD's 2004-05 unaudited actual figure for capital outlay-equipment (\$423,975) and divided by total enrollment (2,479) to come up with the per student figure. Adjusted per COLA annually.
Revolving Loan Repayment	\$250,000 repayment over five years at a 3.55% interest rate.
Supervisory oversight/facility usage fee	3% usage fee of general purpose and categorical block grant funds to RDUSD for its supervisory oversight and facility usage fee for use of the current Clarksburg Elementary School site.

Other issues that are not reflected in the multi-year:

The migrant educational services will be provided via the regional offices. Services in lieu of funding is currently provided to RDUSD based on the specific needs of each school site.

Special Education services will be provided by the RDUSD.

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**Multi-year Budget Assumptions**

<i>Fiscal Year</i>	2007-08	2008-09	2009-10	2010-11
<i>Type of School</i>	K-8	K-8	K-8	K-8
<b>Enrollment Projections</b>				
Grade K	20	25	30	30
Grade 1	20	25	30	30
Grade 2	20	25	30	30
Grade 3	20	25	30	30
Grade 4	30	30	30	30
Grade 5	30	30	30	30
Grade 6	30	35	35	40
Grade 7	30	35	35	40
Grade 8	30	35	35	40
Total K-8	230	265	285	300

**ADA Calculations**

Enrollment to ADA Ratio	95.00%	95.00%	95.00%	95.00%
ADA Generated, K-3	76.00	95.00	114.00	114.00
ADA Generated, 4-6	85.50	90.25	90.25	95.00
ADA Generated, 7-8	57.00	66.50	66.50	76.00
Total ADA Generated	218.50	251.75	270.75	285.00

**Unrestricted Base Revenue Limit Rates**

Base Revenue Limit Rate, K-3	\$5,256.00	\$5,434.70	\$5,586.88	\$5,732.13
Inflation Increase	3.40%	2.80%	2.60%	2.80%
Total Base Revenue Limit Rate	\$5,434.70	\$5,586.88	\$5,732.13	\$5,892.63

Base Revenue Limit Rate, 4-6	\$5,332.00	\$5,513.29	\$5,667.66	\$5,815.02
Inflation Increase	3.40%	2.80%	2.60%	2.80%
Total Base Revenue Limit Rate	\$5,513.29	\$5,667.66	\$5,815.02	\$5,977.84

Base Revenue Limit Rate, 7-8	\$5,487.00	\$5,673.56	\$5,832.42	\$5,984.06
Inflation Increase	3.40%	2.80%	2.60%	2.80%
Total Base Revenue Limit Rate	\$5,673.56	\$5,832.42	\$5,984.06	\$6,151.61

**Categorical Block Grant**

Base Revenue Limit Rate, K-12	\$500	\$500	\$514	\$527
Inflation Increase	0.00%	2.80%	2.60%	2.80%
Total Base Revenue Limit Rate	\$500.00	\$514.00	\$527.36	\$542.13

**Other Unrestricted Revenue**

K-3 Class Size Reduction (student)	\$1,052	\$1,081	\$1,109	\$1,140
State Lottery (per ADA)	\$141	\$141	\$141	\$141
Con App Fed Funds (per student)	\$309	\$309	\$309	\$309
Facilities Grant				
Charter School Grant				

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**Multi-year Budget Assumptions**

<i>Fiscal Year</i>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
<b>Expenditures</b>				
Needed Teachers K-3 (20:1)	4.00	5.00	6.00	6.00
Needed Teachers 4-6 (25:1)	4.00	4.00	4.00	4.00
Needed Teachers 7-8 (25:1)	2.00	3.00	3.00	3.00
Additional Teacher (English learner)	1.00	1.00	1.00	1.00
Additional Teacher (music, drama)	1.00	1.00	1.00	1.00
Add'l Teacher (curriculum/categories)	0.30	0.30	0.30	0.30
Total Teachers	12.30	14.30	15.30	15.30
Teacher Salary @ 187 days	\$45,444	\$46,080	\$46,679	\$47,333
Sick/Personal Days per teacher	10	10	10	10
Substitute cost per day	\$150	\$150	\$150	\$150
Teacher Substitute Cost per Year	\$18,450	\$21,450	\$22,950	\$22,950
Nurse Salary	45,444	46,080	46,679	47,333
Nurse FTE	0.50	0.50	0.50	0.50
Administrator/Principal	95,913	97,256	98,520	99,899
Administrator/Principal FTE	1.00	1.00	1.00	1.00
Business Services Analysts	42,714	43,312	43,875	44,489
Budget/Finance FTE	0.40	0.40	0.40	0.40
Payroll/Accounting FTE	0.40	0.40	0.40	0.40
Attendance Accounting FTE	0.40	0.40	0.40	0.40
Human Resources FTE	0.40	0.40	0.40	0.40
Purchasing/Contracting FTE	0.40	0.40	0.40	0.40
Total Business Services FTE	2.00	2.00	2.00	2.00
Secretary	26,371	26,740	27,088	27,467
Secretary FTE	1.00	1.00	1.00	1.00
Custodian II	31,645	32,088	32,505	32,960
Custodian II FTE	1.00	1.00	1.00	1.00
Bus Driver	24,429	24,771	25,093	25,444
Bus Driver FTE	2.00	2.00	2.00	2.00
Instructional Aides	14,516	14,719	14,911	15,119
Instructional Aide FTE	3.00	3.00	3.00	3.00
Technology Aide	22,730	23,048	23,348	23,675
Technology Aide FTE	0.30	0.30	0.30	0.30
<b>TOTAL FTE</b>	<b>23.10</b>	<b>25.10</b>	<b>26.10</b>	<b>26.10</b>
Benefits (% of Salaries):	19.50%	19.50%	19.50%	19.50%
STRS (certificated salaries)	8.25%	8.25%	8.25%	8.25%
PERS (classified salaries)	9.12%	9.12%	9.12%	9.12%
Medicare/OASDI (social security)	7.65%	7.65%	7.65%	7.65%
Unemployment Insurance	0.45%	0.45%	0.45%	0.45%
Workers' Compensation	2.70%	2.70%	2.70%	2.70%
Health & Welfare Benefits per FTE	\$4,800	\$4,800	\$4,800	\$4,800

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<i>Fiscal Year</i>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Other expenditures per student:				
Books & Supplies	519.07	533.60	547.47	562.80
Services & Other Expenses	496.32	510.22	523.49	538.15
Capital Outlay	176.81	181.76	186.49	191.71
Sponsoring District Facility Charge	3.00%	3.00%	3.00%	3.00%
Reserves (% of Expenditures)	4.00%	4.00%	4.00%	4.00%

<i>Fiscal Year</i>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
<b>Revolving Cash Loan Repayment</b>				
Loan Amount	\$ 250,000			
Interest Rate	3.55%			
Number of Years	5			
Annual Payments	\$ 55,449	\$ 55,449	\$ 55,449	\$ 55,449