

Oasis Charter School

Board Agenda Supplemental Information

TITLE OF AGENDA ITEM: 11.2 Public Hearing 2024-2025 Draft Budget

BOARD MEETING DATE: May 28, 2024

BOARD AGENDA ITEM INFORMATION

- **The draft budget presented to the Board is a balanced budget**
- Some changes:
 - Down from \$25,000 for policy to \$10,000 mid year to \$8,000 for 2024-25
 - Other cuts in areas such as travel, professional development for the year
 - Freezing all salaries for the year
 - Medical benefits cap of \$700.00. Oasis has been paying 100% of medical insurance. See below for cost savings.
 - Reductions in paraprofessionals for coverage in kinder, K/1 and one paraprofessional for the 1st and 2nd grade class.
 - Hire two recess attendants for coverage (offered to paraprofessionals)
 - Reduce physical education teacher to 4 days instead of 5 as there is no pe on Wed.
 - Reduction in part time custodian, full time custodian is willing to change the hours they work for coverage.
 - Reduction in amount for field trips per teacher with request and information on fundraising ideas to return to how Oasis used to fund field trips. This year and last some teachers raised funds, up to \$1600.00 through fundraising.
 - Reserves: \$493,018.75 in total cash, which is 15% of the budget. The reserves are being used by the special education budget due to the number and cost of 1:1s, see note below.
 - These reserves must be maintained to satisfy the charter authorizer. Therefore reductions that have been made are necessary.
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- **The difference in net decrease from 2nd interim (\$-73k) to net increase (\$230,172) @ July 1.** That includes payroll/staffing changes as well as updates to expenses, although Positive Behavior Services (**Special education registered behavior technicians aka 1:1s**) costs increased.

2 nd Interim Total Salaries =	\$1,765,578.00
July 1, Total Salaries =	<u>\$1,401,089.00</u>
Total Difference in Budgeted Salaries =	\$ 364,489.00

2 nd Interim Total Medical Costs =	\$342,626.00
Jul 1 Total Medical Costs =	<u>\$142,800.00</u>
Total Difference in Budgeted Medical Benefits=	\$199,826.00

Administration Recommendation: Approve X **Information** _____

Person submitting item: Executive Director, Dr. Natalie Zayas

Oasis Charter Public School
2024/25 Jul 1 Budget



	PY	Estimated Actuals 2023-24	Jul 1 Budget 2024-25	Projected 2025-26	Projected 2026-27
Enrollment		178	179	179	179
Estimated ADA		165.54	166.47	166.47	166.47
COLA	Revenue	8.22%	1.07%	2.93%	3.08%
CPI	Expenses	3.55%	3.10%	2.86%	2.87%
Revenue Limit Sources					
8011000000000000	State Aid Entitlement	1,343,707	1,092,173	1,146,928	1,199,651
8012140000000000	Education Protection Account	511,981	566,977	583,590	601,564
8019000000000000	State Aid Entitlement-PY	-32,197	0	0	0
8019140000000000	Education Protection Account PY	937	0	0	0
8096000000000000	In-Lieu Tax Transfers	466,906	500,547	500,547	500,547
8097000000000000	In-Lieu Tax Transfers-PY	31,260	0	0	0
	Total LCFF Funding	2,322,594	2,159,697	2,231,065	2,301,762
Federal Revenues					
8181331000000000	Oth Federal Revenue-IDEA	30,169	30,169	31,677	33,261
8182332750000000	Oth Federal Revenue-ERMHS	7,982	0	0	0
8220531000000000	Federal Child Nutrition School	77,330	77,330	77,330	77,330
8290301000000000	Other Fed Rev-Title I	69,753	74,753	74,753	74,753
8290321300000000	Other Fed Rev-ESSER III	192,133	0	0	0
8290321400000000	Other Fed Rev-ESSER III	24,106	0	0	0
8290321800000000	Other Fed Rev-ESSER III	13,865	0	0	0
8290321900000000	Other Fed Rev-ESSER III	23,901	0	0	0
8290403500000000	Other Fed Rev-Title II	4,284	4,498	4,723	4,959
	Total Federal Revenues	443,523	186,750	188,483	190,303

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Other State Revenues							
852053100000000	State Child Nutrition School	58,157	58,157	58,157	58,157		
852070280000000	State Kitchen Infrastructure	22,198	0	0	0		
855000000000000	Mandated Cost Reimbursement-Block	2,888	3,339	3,438	3,544		
856011000000000	State Lottery Revenue-Non-Prop	27,093	34,179	34,179	30,947		
856011000000001	State Lottery Revenue-Non-Prop-PY	166	3,575	0	0		
856063000000000	State Lottery Revenue-Prop 20	11,690	13,903	13,903	12,589		
856063000000001	State Lottery Revenue-Prop 20-PY	1,768	1,454	0	0		
859000000000000	Other State Revenues	0	150	150	150		
859026000000000	Other State Revenues-ELO-P (After School)	149,303	257,821	257,821	257,821		
859060300000000	Other State Revenues-SB740	206,910	206,910	206,910	206,910		
859060300000001	Other State Revenues-SB740-PY	50,008	0	0	0		
859060530000001	Other State Revenues-UPK (returning to CI)	-39,425	0	0	0		
859062660000000	Other State Revenue-Educator Effectiveness	0	9,832	0	0		
859065460000000	Other State Revenues-ERMHS Level 2	11,862	12,250	12,863	13,506		
859067620000000	Other State Revenues-AMIM Grant	0	63,248	25,000	0		
859067700000000	Other State Rev-AMS Prop 28	24,253	24,253	0	0		
859074350000000	Oth State Revenue - LREBG + PY	79,572	64,656	25,000	0		
859076900000000	Oth State Rev--STRS OnBehalf Contribution	70,753	74,428	74,428	74,428		
859090900000000	Oth State Revenue Declining Enrollment	0	0	0	0		
	Total Other State Revenues	677,196	828,156	711,848	658,052		
Other Local Revenues							
863453100000000	Food Service Revenue (from students)	-17	0	0	0		
866000000000000	Interest	5,000	5,000	5,250	5,412		
869800000000000	Donations	6,000	5,000	5,000	5,000		
869890030000000	Donations-Field Trips	8,000	5,000	5,250	5,500		
869890040000000	Donations-Field Trips-Science Camp	1,428	5,000	5,000	5,000		
869890300000000	Donations-Taylor Farms	200,000	200,000	200,000	0		
869900000000000	Other Local Revenues	7,000	7,000	7,350	7,350		
869990020000000	Other Local Revenues-Fundraisers	7,000	7,000	7,350	7,350		
869993000000000	Other Local Revenue - STRS Excess - PY	620	500	500	500		
879265005000000	Transfer of Apport-JPA-SELPA	161,127	161,127	164,350	167,637		
	Total Other Local Revenues	396,158	395,627	400,050	203,748		
	Total Revenues	3,839,471	3,570,230	3,531,446	3,353,866		

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Expenses					
Certificated Salaries					
Teacher Salaries					
110100001110000	Teacher Salaries-Regular	28,038	38,804	44,622	50,281
110111001100000	Teacher Salaries-Lottery (Non-Prop)	27,258	37,754	34,179	30,947
110114001110000	Teacher Salaries-EPA	511,981	566,977	583,590	601,564
110126001110000	Teacher Salaries-ELO-P (Winter Session)	5,000	0	0	0
110133105711200	Teacher Salaries-SpEd-IDEA	30,169	30,169	31,677	32,653
110165005711200	Teacher Salaries-SpEd	42,746	43,073	43,711	45,057
110174351110000	Teacher Salaries-LREBG	49,909	0	0	0
110200001110000	Teacher Salaries-Substitute	13,700	0	0	0
121000001131100	Cert Counselor	21,964	62,089	63,908	65,877
121032131131100	Cert Counselor-ESSER III	5,644	0	0	0
128000001131100	Cert Counselor-Medical Stipend	3,066	0	0	0
	Total Teacher Salaries	739,476	778,866	801,687	826,379
Administrator Salaries					
131100001127000	Cert Executive Director	121,106	130,000	133,718	137,556
132100001121000	Instructional Coordinator	120,731	90,000	92,700	95,481
132100001121000	Instructional Coordinator-Medical Stipend	4,088	0	0	0
137500001127000	Admin Stipend/Bonus	0	0	0	0
138000001127000	Admin Medical Stipend	0	0	0	0
	Total Administrator Salaries	245,926	220,000	226,418	233,037
Other Certificated Salaries					
	Total Other Certificated Salaries				
	Total Certificated Salaries	985,401	998,866	1,028,105	1,059,416

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Classified Salaries					
Paraeducator Salaries					
210100001110000	Class Teach/Inst Aide Sal-Reg	130,763	81,319	81,320	83,824
210126001110000	Class Teach/Inst Aide-Winter Session Add'l	6,411	0	0	0
210130101110000	Class Teach/Inst Aide Sal-Title I	47,966	47,971	49,377	50,898
210132181110000	Class Teach/Inst Aide Sal-ESSER III	13,865	0	0	0
210132191110000	Class Teach/Inst Aide Sal-ESSER III	23,901	0	0	0
210165005711300	Class Teach/Inst Aide Sal-SpEd	45,992	47,716	49,114	50,627
210174351110000	Class Teach/Inst Aide Sal-Intervention	64,737	40,542	41,729	43,015
21060001110000	Class Teacher/Inst Aide - ELD	40,517	27,008	27,549	28,100
211132135711300	Class Behavior Coor-ESSER III	26,405	0	0	0
211132145711300	Class Behavior Coor-ESSER III	19,167	0	0	0
21800001110000	Class Teacher Medical Stipend	0	0	0	0
	Total Paraeducator Salaries	419,725	244,556	249,089	256,464
Support Services Salaries					
220153101137000	Food Service Staff	24,727	16,622	16,954	17,293
220500001124950	Classified Community Liaison	0	0	0	0
220530101124950	Classified Community Liaison-Title I	17,717	25,238	25,742	26,257
221100001181000	Classified Maintenance Salaries	77,926	53,136	53,667	54,204
227500001124950	Classified Community Liaison-Stipend	0	0	0	0
227500001181000	Classified Maintenance Stipend/Bonus	0	0	0	0
227530101124950	Classified Community Liaison-Stipend-Title	0	0	0	0
227590301181000	Classified Maintenance Stipend/Bonus-Tayl	0	0	0	0
	Total Support Services Salaries	120,370	94,995	96,364	97,754
Supervisor Salaries					
230100001127000	Classified Office Manager-Salary	61,485	61,166	62,389	63,637
	Total Supervisor Salaries	61,485	61,166	62,389	63,637

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Office/Technical Salaries					
240100001127000	Cler/Office Salaries-Reg	44,383	41,782	43,007	44,331
247500001127000	Cler/Office Stipend/Bonus	0	0	0	0
247530101127000	Cler/Office Salaries-Title I - Homeless	0	1,544		
248000001127000	Clerical/Office Medical Stipend	4,088	0	0	0
290126001139000	After School Coordinator-LASP-ELO-P	27,178	28,412	28,980	29,560
290226001139000	After School Assistant-LASP-ELO-P	69,082	55,934	57,052	58,193
	Total Office/Technical Salaries	144,731	127,672	129,039	132,084
	Total Classified Salaries	746,310	528,389	536,881	549,939
	Total Salaries	1,731,711	1,527,256	1,564,986	1,609,355
	Total STRS	194,680	190,783	196,368	202,348
	OASDI/Medicare				
	Total OASDI/Medicare	69,360	53,231	55,979	57,432
	Health and Welfare				
	Total Health and Welfare	342,626	159,600	164,165	168,876
	Unemployment Insurance				
	Total Unemployment Insurance	1,383	1,264	3,130	3,219
	Workers' Compensation				
	Total Workers' Compensation	18,607	15,963	21,066	24,913
	Total Employee Benefits	626,656	420,841	440,708	456,788

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Books and Supplies									
Books/Reference									
411000001110000	Textbooks/Core Curricula	28,000	28,000	28,801	29,627				
411063001110000	Textbooks/Core Curricula-Lottery	0	0	0	0				
421000001110000	Books/Reference Materials	1,500	1,500	500	750				
	Total Books/Reference	29,500	29,500	29,301	30,377				
Instructional Materials/Supplies									
431000001110000	Instruct Materials/Supplies	24,845	25,000	25,000	25,718				
431000001142000	Instruct Materials/Supplies-Athletics	2,000	100	103	106				
431026001110000	Instruct Materials/Supplies-ELO-P	1,710	1,710	0	0				
431032131110000	Instruct Materials/Supplies-ESSER III	155	0	0	0				
431063001110000	Instruct Materials/Supplies-Lottery P20	13,458	15,358	13,903	12,589				
431065005711300	Instruct Materials/Supplies-Sp Ed	5,000	2,000	2,057	2,116				
431090141110000	Instruct Materials/Supplies-AVID	1,900	0	0	0				
	Total Instructional Materials/Supplies	49,068	44,168	41,063	40,528				
Supplies/Stores									
432000001127000	All Other Materials/Supplies-Admin	10,000	10,000	10,000	10,287				
432000001142000	All Other Materials/Supplies-Athletic	1,000	500	100	100				
432000001181000	All Other Materials/Supplies-Custod	1,943	1,943	1,944	2,000				
432026001110000	All Other Materials/Supplies-ELO-P	500	500	500	500				
432032131127000	All Other Materials/Supplies-Admin-ESS III	1,200	0	0	0				
432032131181000	All Other Materials/Supplies-Cust-ESS III	535	0	0	0				
432053100037000	All Other Materials/Supplies-Food Svc	1,000	1,000	1,029	1,058				
432065005711300	All Other Materials/Supplies-SpEd	300	300	309	317				
432070281137000	All Other Materials/Supplies-KIT Grant	100	0	0	0				
432090301110000	All Other Matls/Supplies-Inst-Taylor Farms	258	258	265	273				
432090301127000	All Other Matls/Supplies-Admin-TayFarms	2,212	2,212	2,275	2,341				
432590021127000	All Other Mtls/Supplies-Fundraising	5,800	5,800	5,966	6,137				
	Total Supplies/Stores	24,848	22,513	22,388	23,013				

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Non-Capitalized Cptr/Equip									
441000001110000	Non-Capitalized Equipment-Instr	9,000	9,000	9,257	9,523				
441000001127000	Non-Capitalized Equipment-Admin	5,500	5,500	0	0				
441000001142000	Non-Capitalized Equipment-Athletics	0	0	0	0				
441032131110000	Non-Capitalized Equip-Instruct-ESSER II	39,920	0	0	0				
441032131127000	Non-Capitalized Equip-Admin-ESSER II	7,093	0	0	0				
441065005711300	Non-Capitalized Equip-SpEd	4,600	4,600	4,732	4,867				
441070281137000	Non-Capitalized Equip-KIT	22,198	0	0	0				
441090301137000	Non-Capitalized Equip-Taylor Funds	2,076	2,076	0	0				
441090901110000	Non-Capitalized Equip-Declining Enroll	13,644	13,644	0	0				
441090901127000	Non-Capitalized Equip-Declining Enroll	6	0	0	0				
Total Non-Capitalized Equipment		104,037	34,820	13,989	14,390				
Food Service Supplies									
470053101137000	Food Service Expenditures	114,313	115,000	118,289	121,684				
Total Food Service Supplies		114,313	115,000	118,289	121,684				
Total Books and Supplies									
Total Books and Supplies		321,766	246,001	225,030	229,993				
Travel/Conferences									
523000001110000	Travel/Mileage-Instr	4,000	1,000	1,029	1,058				
523000001127000	Travel/Mileage-Admin	2,000	200	206	212				
523065005711900	Travel/Mileage-Sp Ed	2,000	1,000	1,029	1,058				
524000001110000	Meals/Entertainment-Instr	4,000	1,000	1,029	1,058				
524000001127000	Meals/Entertainment-Admin	2,000	500	514	529				
524065005711900	Meals/Entertainment-Sp Ed	500	250	257	265				
Total Travel/Conferences		14,500	3,950	4,063	4,180				

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Dues/Memberships						
531000001110000	Dues and Memberships-Instr	7,633	7,633	7,851	8,077	
531000001127000	Dues and Memberships-Admin	7,500	6,000	6,172	6,349	
531032131110000	Dues and Memberships-Instr_ESSER III	5,600	0	0	0	
531032131127000	Dues and Memberships-Admin_ESSER III	3,000	0	0	0	
531065465011900	Dues and Memberships-ERMHS	7,500	0	0	0	
531090141110000	Dues and Memberships-AVID	7,975	0	0	0	
531099981127000	Dues and Memberships-LCAP	0	0	0	0	
	Total Dues/Memberships	39,208	13,633	14,023	14,425	
Insurance						
540000001127000	Insurance	43,247	43,247	44,484	45,761	
	Total Insurance	43,247	43,247	44,484	45,761	
Operations/Housekeeping						
550000001181000	Utilities	64,708	64,708	66,559	68,469	
550500001181000	Contracted Custodial	0	0	0	0	
	Total Operations/Housekeeping	64,708	64,708	66,559	68,469	
Rentals/Leases/Repairs						
560500001187000	Event Rentals	2,000	2,000	2,057	2,200	
561000001127000	Equipment Rental-Office	14,640	14,640	15,059	15,060	
561500001127000	Equipment Repair/Maint	4,836	4,836	4,974	5,117	
562000001187000	Property/Building Rental	18,962	68,970	68,970	68,970	
562060301187000	Property/Building Rental-SB740	262,829	206,910	206,910	206,910	
563000001187000	Property/Building Repair	24,343	30,000	30,858	31,744	
563032131187000	Property/Building Repair-ESSER III	7,300	0	0	0	
563090901187000	Property/Building Repair-Declining Enroll	7,603	7,603	0	0	
564000001187000	Property/Building Maint	15,000	15,000	15,429	15,872	
564090901187000	Property/Building Maint-Declining Enroll	17,376	17,376	0	0	
	Professional Service: Total Rentals/Leases/Repairs	374,889	367,335	344,257	345,873	

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580600000073000	ARI Administration Contract	50,000	50,000	50,000	50,000
581090031110000	Field Trips/Transportation	1,040	0	0	0
581090301110000	Field Trips/Transportation-Taylor Funds	12,000	4,500	15,000	15,000
582000000076000	Oversight Fee	23,226	21,597	22,215	22,852
583000001127000	Advertising/Employment Fees	18,000	10,000	5,143	5,291
583090901127000	Advertising/Employment Fees-Declin Enroll	8,291	0	0	0
585000001127000	Legal Services	25,000	25,000	25,715	26,453
585065365711900	Legal Services Contracts-SPED Dispute Pre	1,709	1,709	1,709	1,709
585200000071910	Audit Services	12,180	12,180	12,528	12,888
585400001127000	Consulting Service Contracts	3,000	3,000	3,086	3,174
585500001127000	Consulting Services-Policy Liaison	10,000	8,000	4,114	4,232
585600001110000	Technology Service - Students	4,080	5,100	5,246	5,396
585600001127000	Technology Service -Admin	18,000	18,000	18,515	19,046
585632131127000	Technology Service -Admin-ESSER III	8,035	0	0	0
585690901127000	Technology Service -Admin-Declining Enroll	66,194	0	0	0
585700001110000	SIS Service Contracts	22,274	22,274	22,911	23,569
585800001110000	Other Svcs/Operating Exp-Instr	250	0	0	0
585800001127000	Other Svcs/Operating Exp-Admin	12,000	5,500	5,657	5,820
585800001131100	Other Svcs/Operating Exp-Counselor	850	0	0	0
585800001131400	Other Svcs/Oper Exp-Occ. Therapy	9,125	10,000	10,000	10,000
585832131110000	Other Svcs/Operating Exp-Instr-ESS III	1,538	0	0	0
585853101137000	Other Svcs/Operating Exp - Food Service	15,000	12,000	12,343	12,697
585865005711900	Other Svcs/Operating Exp-SpEd-Instr	175,000	300,000	308,580	317,436
585865461127000	Other Svcs/Operating Exp-ERMHS-Admin	0	0	0	0
585865465711900	Other Svcs/Operating Exp-State MH	17,345	12,250	12,600	12,962
585867621110000	Other Svcs/Oper Exp-AMIM Grant	10,000	0	0	0
585874221110000	Other Svcs/Operating Exp-IPI	0	0	0	0
585890301110000	Other Svcs/Operating Exp-Taylor-Instruct	2,485	2,485	0	0
585900001127000	Oth Svc-Payroll Processing Fees	10,800	10,800	11,109	11,428
586000001127000	Penalties/Late Fees	500	500	514	529
587500001110000	Staff Development Expense-Instr	1,000	0	0	0
587500001127000	Staff Development Expense-Admin	2,000	2,000	2,057	2,116
587540351110000	Staff Development Expense-Instr-Title II	4,206	4,420	4,546	4,677
587540351127000	Staff Development Expense-Admin-Title II	78	78	80	83
587553101137000	Staff Development Expense-Food Svc	500	500	514	529
587562661110000	Staff Development Expense-EduEff66	5,000	5,000	0	0
587562661127000	Staff Development Expense-EduEff66	2,500	4,832	0	0
587565005711900	Staff Development Expense-SpEd	18,546	0	0	0
587590141110000	Staff Development Expense-Instruct-AVID	660	0	0	0
587590141127000	Staff Development Expense-Admin-AVID	645	0	0	0
Communications	Total Professional Services	590,833	551,725	554,184	567,888

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591000001127000	Postage and Shipping	2,200	2,200	2,263	2,328
592000001127000	Internet Services	18,668	10,000	5,000	5,144
593000001127000	Telephones - Landlines	8,000	8,000	8,229	8,465
593100001127000	Telephones - Cellular/Mobile	3,000	2,500	2,572	2,645
	Total Communications	31,868	22,700	18,063	18,582
	Total Services/Operating Expenses	1,159,253	1,067,298	1,045,633	1,065,176
	Capital Outlay				
617000001185000	Sites/Improvement of Sites	0	0	0	0
620000001185000	Buildings/Improvement of Bldgs	0	0	0	0
640000001110000	Capitalized Equipment	0	0	0	0
690000001110000	Depreciation Expense	96,801	96,801	96,801	96,801
690032121110000	Depreciation Expense-ESSER II	586	586	0	0
690032131110000	Depreciation Expense-ESSER III	1,761	1,761	0	0
690032201110000	Depreciation Expense-LLMF	2,046	2,046	0	0
	Total Capital Outlay	101,194	101,194	96,801	96,801
	Total Expenses	3,940,580	3,362,589	3,373,158	3,458,114

As of 4/30/24, Reserve% estimated at 15%

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Other Sources and Uses					
Other Sources					
897999950000000	All Other Financing Sources-PPP Loan	0	0	0	0
898000000000000	Contrib from Unrestr Resource	-238,061	-276,303	0	0
898053100000000	Contrib from Unrestr Res- Food Service	72,213	16,101	0	0
898065005000000	Contrib from Unrestr Res-SpEd	165,848	260,202	0	0
Other Uses	Total Other Sources	0	0	0	0
743899950091000	Debt Svcs Interest Payments-PPP Loan	0	0	0	0
743900000091000	Debt Svcs Principal Payments	0	0	0	0
	Total Other Uses	0	0	0	0
	Total Other Sources and Uses	0	0	0	0
	Net Increase/Decrease in Fund Balance	-101,109	207,641	158,288	-104,248
979100000000000	Beginning Fund Balance/Net Assets	2,077,107	1,787,658	1,995,299	2,153,587