

MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

Multi-Year Budget Detail

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	-1	0	1	2	3	4		
	2023-24	2024-25 Trend	2025-26	2026-27	2027-28	2028-29	2024-25 Percent of Budget	Percent Change, 2023-24 to 2024-25
Enrollment	282	286	314	346	347	341		
ADA	256.48	271.70	298.30	328.70	329.65	323.95		
ADA %		95%	95%	95%	95%	95%		
UPP		95%	95%	95%	95%	95%		
Income								
8011-8098 · Local Control Funding Formula Sources								
8011 Local Control Funding Formula	2,120,653	2,126,700	2,429,372	2,803,017	2,944,955	3,030,689	33%	0%
8012 Education Protection Account	655,241	767,669	867,520	985,372	1,020,831	1,036,285	12%	17%
8019 Local Control Funding Formula - Prior Year	(29,942)						0%	-100%
8096 In Lieu of Property Taxes	899,637	1,024,162	1,124,430	1,239,022	1,242,602	1,221,117	16%	14%
8098 In Lieu of Property Taxes, Prior Year	29,510						0%	-100%
Total 8011-8098 · Local Control Funding Formula Sources	3,675,099	3,918,531	4,421,322	5,027,410	5,208,389	5,288,091	61%	7%
8100-8299 · Federal Revenue							0%	
8181 Special Education - Federal (IDEA)	62,399	66,102	72,573	79,969	80,201	78,814	1%	6%
8221 Child Nutrition - Federal	255,908	253,744	278,586	306,977	307,864	302,541	4%	-1%
8223 CACFP Supper	-	-	-	-	-	-	0%	
8291 Title I	123,068	123,068	123,068	123,068	123,068	123,068	2%	0%
8292 Title II	12,048	12,048	12,048	12,048	12,048	12,048	0%	0%
8294 Title III	12,584	13,546	13,986	15,355	16,920	16,969	0%	8%
8295 Title IV, SSAE	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%
8296 Title IV, PCSGP	-	-	-	-	-	-	0%	
8297 Facilities Incentive Grant	-	-	-	-	-	-	0%	
8299 All Other Federal Revenue	890,434	188,793	-	-	-	-	3%	-79%
Total 8100-8299 · Other Federal Income	1,366,441	667,301	510,262	547,418	550,101	543,440	10%	-51%
8300-8599 · Other State Revenue								
8520 Child Nutrition - State	101,249	96,647	106,109	116,923	117,261	115,233	2%	-5%
8550 Mandate Block Grant	5,051	5,146	5,611	6,350	7,228	7,488	0%	2%
8560 Lottery Revenue	66,953	70,661	77,579	85,485	85,732	84,250	1%	6%
8587 State Grant Pass-Through	-	-	-	-	-	-	0%	
8591 SB740	-	-	-	-	-	-	0%	
8592 State Mental Health	20,754	21,986	24,138	26,598	26,675	26,214	0%	6%
8593 After School Education & Safety	203,483	203,483	203,483	203,483	203,483	203,483	3%	0%
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	0%	
8595 Expanded Learning Opportunity Program	230,283	205,429	212,398	219,713	225,483	232,012	3%	-11%
8596 Prop 28 Arts & Music	49,978	49,978	51,602	56,654	62,428	62,608	1%	0%
8599 State Revenue - Other	395,716	740,650	709,415	250,000	250,000	-	12%	87%
Total 8300-8599 · Other State Income	1,073,468	1,393,980	1,390,335	965,206	978,290	731,288	22%	30%

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8600-8799 · Other Local Revenue								
8631 Sale of Equipment & Supplies	-	-	-	-	-	-	0%	
8634 Food Service Sales	-	-	-	-	-	-	0%	
8650 Leases & Rentals	-	-	-	-	-	-	0%	
8660 Interest & Dividend Income	114,139	70,000	-	-	-	-	1%	-39%
8662 Net Increase (Decrease) in Fair Value of Investments	-	-	-	-	-	-	0%	
8681 Intra-Agency Fee Income	-	-	-	-	-	-	0%	
8682 Childcare & Enrichment Program Fees	-	-	-	-	-	-	0%	
8689 All Other Fees & Contracts	-	-	-	-	-	-	0%	
8692 Grants	5,000	-	-	-	-	-	0%	-100%
8694 In Kind Donations	-	-	-	-	-	-	0%	
8695 Contributions & Events	79	20,000	-	-	-	-	0%	25216%
8696 Other Fundraising	-	-	-	-	-	-	0%	
8697 E-Rate	24,391	15,000	15,000	15,000	15,000	15,000	0%	-39%
8698 SELPA Grants	15,000	15,000	15,000	15,000	15,000	15,000	0%	0%
8699 All Other Local Revenue	15,381	15,000	15,000	15,000	15,000	15,000	0%	-2%
8792 Transfers of Apportionments - Special Education	247,272	261,946	287,591	316,900	317,816	312,320	4%	6%
Total 8600-8799 · Other Income-Local	421,263	396,946	332,591	361,900	362,816	357,320	6%	-6%
Prior Year Adjustments								
8999 Other Prior Year Adjustment	2,187	-	-	-	-	-	0%	-100%
Total Prior Year Adjustments	2,187	-	-	-	-	-	0%	-100%
TOTAL INCOME	6,538,458	6,376,758	6,654,509	6,901,934	7,099,595	6,920,139	100%	-2%
Expense								
1000 · Certificated Salaries								
1110 Teachers' Salaries	1,441,472	1,595,952	1,643,831	1,693,146	1,743,940	1,796,259	22%	11%
1120 Teachers' Hourly	-	-	-	-	-	-	0%	
1170 Teachers' Salaries - Substitute	-	-	-	-	-	-	0%	
1175 Teachers' Salaries - Stipend/Extra Duty	192,969	161,756	166,609	171,607	176,755	182,058	2%	-16%
1211 Certificated Pupil Support - Librarians	-	-	-	-	-	-	0%	
1213 Certificated Pupil Support - Guidance & Counseling	70,248	105,355	108,516	111,772	115,125	118,578	1%	50%
1215 Certificated Pupil Support - Psychologist	68,745	74,786	77,029	79,340	81,720	84,172	1%	9%
1299 Certificated Pupil Support - Other	-	-	-	-	-	-	0%	
1300 Certificated Supervisors' & Administrators' Salaries	173,037	176,425	181,718	187,169	192,784	198,568	2%	2%
1900 Other Certificated Salaries	-	-	-	-	-	-	0%	
Total 1000 · Certificated Salaries	1,946,471	2,114,275	2,177,703	2,243,034	2,310,325	2,379,635	30%	9%
2000 · Classified Salaries								
2111 Instructional Aide & Other Salaries	206,457	260,341	268,151	276,196	284,482	230,978	4%	26%

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2121 After School Staff Salaries	-	-	-	-	-	-	0%	
2131 Classified Teacher Salaries	-	-	-	-	-	-	0%	
2200 Classified Support Salaries	86,613	89,467	92,151	94,916	97,763	100,696	1%	3%
2300 Classified Supervisors' & Administrators' Salaries	40,364	24,151	24,876	25,622	26,391	27,183	0%	-40%
2400 Classified Office Staff Salaries	538,986	534,011	550,031	566,532	583,528	507,712	7%	-1%
2900 Other Classified Salaries	34,887	37,422	38,545	39,701	40,892	42,119	1%	7%
Total 2000 · Classified Salaries	907,307	945,392	973,754	1,002,967	1,033,056	908,688	13%	4%
Total 1000-2000 · Salaries	2,853,778	3,059,667	3,151,457	3,246,001	3,343,381	3,288,323	43%	7%
3000 · Employee Benefits								
3111 STRS - State Teachers Retirement System	365,472	403,826	415,941	428,420	441,272	454,510	6%	10%
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	0%	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	0%	
3311 OASDI - Social Security	56,733	58,614	60,373	62,184	64,049	56,339	1%	3%
3331 MED - Medicare	41,598	44,365	45,696	47,067	48,479	47,681	1%	7%
3401 H&W - Health & Welfare	355,422	378,907	397,852	417,744	438,632	446,386	5%	7%
3501 SUI - State Unemployment Insurance	4,087	1,530	1,576	1,623	1,672	1,644	0%	-63%
3601 Workers' Compensation Insurance	-	-	-	-	-	-	0%	
3751 OPEB, Active Employees	-	-	-	-	-	-	0%	
3901 Other Retirement Benefits	12,112	8,509	8,764	9,027	9,298	8,178	0%	-30%
3902 Other Benefits	366	-	-	-	-	-	0%	-100%
Total 3000 · Employee Benefits	835,792	895,751	930,202	966,065	1,003,401	1,014,738	13%	7%
Total 1000-3000 · Salaries & Benefits	3,689,570	3,955,418	4,081,659	4,212,066	4,346,782	4,303,060	56%	7%
4000 · Supplies								
4111 Core Curricula Materials	55,389	41,111	46,489	71,255	73,819	74,719	1%	-26%
4211 Books & Other Reference Materials	30,030	3,500	3,958	4,496	4,657	4,714	0%	-88%
4311 Student Materials	120,033	74,532	83,611	94,208	96,780	97,229	1%	-38%
4351 Office Supplies	9,600	8,400	8,400	8,400	8,400	8,400	0%	-13%
4371 Custodial Supplies	14,400	8,400	8,400	8,400	8,400	8,400	0%	-42%
4391 Food (Non Nutrition Program)	12,800	12,800	13,184	13,590	14,039	14,460	0%	0%
4392 Uniforms	13,000	13,000	13,390	13,802	14,258	14,686	0%	0%
4393 PE & Sports Equipment	6,400	4,400	4,532	4,672	4,826	4,971	0%	-31%
4395 Before & After School Program Supplies	2,000	2,043	2,243	2,471	2,479	2,436	0%	2%
4399 All Other Supplies	45,000	13,000	13,390	13,802	14,258	14,686	0%	-71%
4411 Non Capitalized Equipment	127,300	58,000	59,740	61,580	63,612	65,520	1%	-54%
4711 Nutrition Program Food & Supplies	280,348	276,052	304,593	337,313	339,979	335,771	4%	-2%
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	0%	
Total 4000 · Supplies	716,299	515,237	561,930	633,989	645,506	645,991	7%	-28%

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5000 - Operating Services								
5211 Travel & Conferences	17,099	9,599	8,857	9,130	9,431	9,714	0%	-44%
5311 Dues & Memberships	7,761	7,230	8,176	9,287	9,621	9,738	0%	-7%
5451 General Insurance	-	-	-	-	-	-	0%	
5511 Utilities	98,400	96,000	98,880	101,926	105,289	108,448	1%	-2%
5521 Security Services	1,440	1,440	1,483	1,529	1,579	1,627	0%	0%
5531 Housekeeping Services	36,000	36,000	37,080	38,222	39,483	40,668	1%	0%
5599 Other Facility Operations & Utilities	114,369	145,764	164,836	187,229	193,966	196,331	2%	27%
5611 School Rent - Private Facility	-	-	-	-	-	-	0%	
5613 School Rent - Prop 39	-	-	-	-	-	-	0%	
5619 Other Facility Rentals	-	-	-	-	-	-	0%	
5621 Equipment Lease	22,408	23,320	24,020	24,759	25,576	26,344	0%	4%
5631 Vendor Repairs	30,000	5,000	5,654	6,422	6,653	6,735	0%	-83%
5812 Field Trips & Pupil Transportation	48,200	22,800	25,783	29,286	30,340	30,709	0%	-53%
5821 Legal	4,502	-	-	-	-	-	0%	-100%
5823 Audit	-	-	-	-	-	-	0%	
5831 Advertisement & Recruitment	56,000	6,000	6,785	7,707	7,984	8,081	0%	-89%
5841 Contracted Substitute Teachers	79,600	60,000	61,800	63,703	65,806	67,780	1%	-25%
5842 Special Education Services	118,655	60,000	67,850	77,068	79,841	80,814	1%	-49%
5843 Non Public School	-	40,000	45,234	-	-	-	1%	
5844 After School Services	193,309	203,375	229,984	261,227	270,628	273,927	3%	5%
5849 Other Student Instructional Services	72,000	74,000	74,160	76,444	78,967	81,336	1%	3%
5852 PD Consultants & Tuition	37,925	27,925	28,763	29,649	30,627	31,546	0%	-26%
5854 Nursing & Medical (Non-IEP)	3,000	3,156	3,569	4,054	4,200	4,251	0%	5%
5859 All Other Consultants & Services	84,020	71,020	73,151	75,404	77,892	80,229	1%	-15%
5861 Non Instructional Software	62,750	59,000	60,770	62,642	64,709	66,650	1%	-6%
5865 Fundraising Cost	-	-	-	-	-	-	0%	
5871 District Oversight Fees	36,755	39,185	44,213	50,274	52,084	52,881	1%	7%
5872 Special Education Fees (SELPA)	61,934	65,610	72,033	79,374	79,603	78,227	1%	6%
5881 Intra-Agency Fees	493,151	596,356	596,356	596,356	596,356	596,356	8%	21%
5895 Bad Debt Expense	-	-	-	-	-	-	0%	
5898 Uncategorized Expense	4,741	4,988	5,641	6,407	6,638	6,718	0%	5%
5899 All Other Expenses	8,600	8,600	8,858	9,131	9,432	9,715	0%	0%
5911 Office Phone	17,700	18,622	21,058	23,919	24,780	25,082	0%	5%
5913 Mobile Phone	20,816	21,440	22,083	22,764	23,515	24,220	0%	3%
5921 Internet	22,800	23,484	24,189	24,934	25,756	26,529	0%	3%
5923 Website Hosting	3,754	3,867	3,983	4,105	4,241	4,368	0%	3%

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Source - Loans	-	-	-	-	-	-		
Use - Loans	(214,222)	180,424	184,066	187,781	191,571	195,438		
Ending Cash Balance	3,439,804	2,831,804	2,633,416	2,788,078	3,022,333	3,086,617		
Month with Lowest Ending Cash Balance	Jul: \$	Mar: \$2,217,489	Mar: \$2,118,998	Mar: \$2,260,412	Jun: \$2,603,842	Jun: \$2,660,393		
5% Reserve Goal	355,096	356,137	368,972	381,230	390,037	388,584		
Operating Income	221,899	19,087	35,837	26,553	39,441	(117,203)		
Operating Income, Excluding Non-cash Lease Expense	221,899	19,087	35,837	26,553	39,441	(117,203)		
EBITDA	367,064	164,251	177,360	164,361	173,458	12,947		
Net Income as a Percent of Expenses	-7.9%	-10.5%	-9.8%	-9.5%	-9.0%	-11.0%		
Ending Cash as a Percent of Expenses	48.4%	39.8%	35.7%	36.6%	38.7%	39.7%		