

**Warren Easton Charter School
2014 Budget Assumptions**

- 1) There will be no fixed asset purchases
- 2) Our student count will remain at 920 with a change in the per student MFP to \$8,168 in 2014 from \$8,349 projected for 2013.
- 3) Teachers' Retirement has been increased 2.7% up to 27.2%
- 4) Transportation costs will increase by 3%
- 5) Title I monies will be reduced due to expected decrease from OPSB; Title II will remain the same as 2013 and IDEA B will be the salaries & benefits of 3 paraprofessionals.
- 6) Federal money will be used to pay for 4 class size reduction teachers, 4 paraprofessionals, 2 instructional coaches and 1 Title II teacher. A reduction of 1 paraprofessional from 2013.
- 7) District will pay 1 teachers salary (Income included in Title II). Same as 2013

**Warren Easton Charter School
Budget Comparison Statement of Expenditures**

Description	2014 Budget			2013 Projected		
	General Fund	Special Revenue	Total	General Fund	Special Revenue	Total
Expenditures						
Instruction						
1 Salaries	\$2,375,224	\$366,965	2,742,189	\$2,340,941	\$386,565	2,727,506
2 Benefits	880,976	131,926	1,012,902	821,843	131,424	953,267
3 Textbooks and Instructional Supplies	129,500		129,500	143,169	5,906	149,074
4 Professional & Technical Services	77,050		77,050	70,000	200	70,200
5 Transportation	19,810		19,810	29,910	130	30,040
6 Utilities (Postage)			0			0
7 Printing	3,500		3,500	3,500		3,500
8 Supplies	82,895	5,929	88,824	325,195	4,188	329,383
9 Repairs & Maintenance	1,500		1,500	1,500		1,500
10 Travel & Entertainment	9,000		9,000	10,000	352	10,352
11 Other Expenditures	1,000		1,000	1,000		1,000
12 Total Instructional Expenditures	3,580,455	504,820	4,085,275	3,747,057	528,765	4,275,822
Support Services Programs						
13 Salaries	1,308,890	120,300	1,429,190	1,290,967	122,218	1,413,185
14 Stipends	134,493		134,493	290,246		290,246
15 Benefits	442,967	43,248	486,215	402,274	41,234	443,509
16 Textbooks and Instructional Supplies	3,500		3,500	1,000		1,000
17 Professional & Technical Services	249,300	5,000	254,300	231,072	7,000	238,072
18 2 % Administrative Fee	150,291		150,291	153,622		153,622
19 Use Fee	165,000		165,000	158,843		158,843
20 Other Services	52,000		52,000	48,000		48,000
21 Transportation	655,984		655,984	620,000		620,000
22 Equipment Rental	22,000		22,000	20,000		20,000
23 Utilities (Postage)	213,250		213,250	208,150	2,250	210,400
24 Shared Services	150,000		150,000	145,000		145,000
25 Printing	2,000		2,000	1,500		1,500
26 Supplies	76,479	33,284	109,763	69,927	31,033	100,960
27 Repairs & Maintenance	205,900		205,900	242,100		242,100
28 Travel & Entertainment	17,500	20,000	37,500	12,758	20,000	32,758
29 Other Expenditures	17,700		17,700	17,510		17,510
30 Total Support Services Programs	3,867,255	221,832	4,089,087	3,912,969	223,736	4,136,705
Operation of Non-Instructional Services						
31 Food Services	30,000		30,000	28,000		28,000
32 Insurance	71,000		71,000	67,205		67,205
33 Other Expenditures	5,000		5,000	4,000		4,000
34 Donation	0		0	0		0
35 Depreciation	50,483		50,483	36,940		36,940
36 Total Operation of Non-Instructional Services	156,483	0	156,483	136,145	0	136,145
37 Total Expenditures	7,604,193	726,652	8,330,845	7,796,171	752,501	8,548,672

**Warren Easton Charter School
Budget Comparison Statement of Expenditures**

Description	2014 Budget			2013 Projected		
	General Fund	Special Revenue	Total	General Fund	Special Revenue	Total
Revenue						
Revenues from Local Sources						
38 MFP Revenue	\$3,717,303		3,717,303	\$3,799,677		3,799,677
39 Interest Revenue	2,000		2,000	1,200		1,200
40 Contributions	28,430		28,430	62,218		62,218
41 Other Revenue	18,000		18,000	9,000		9,000
42 Total Revenue from Local Sources	3,765,733	0	3,765,733	3,872,095	0	3,872,095
Revenue from State Sources						
43 MFP Revenue	\$3,797,257		3,797,257	\$3,881,403		3,881,403
44 PIP Revenue	6,203		6,203	7,673		7,673
45 Total Revenue from State Sources	3,803,460	0	3,803,460	3,889,076	0	3,889,076
Revenue from Federal Sources						
46 Title I Revenue		526,378	526,378		554,397	554,397
47 Title II Revenue		117,888	117,888		117,888	117,888
48 21st Century Revenue			0			0
49 Gulf Coast Recov Revenue			0			0
50 Katrina Revenue			0			0
51 IDEA B Revenue		82,386	82,386		80,216	80,216
52 E-Rate	35,000		35,000	35,000		35,000
53 Total Revenue from Federal Sources	35,000	726,652	761,652	35,000	752,501	787,501
54 Total Revenue	\$7,604,193	\$726,652	8,330,845	\$7,796,171	\$752,501	8,548,672
55 Excess of Revenue over Expenditures	(\$0)	(\$0)	(0)	(\$0)	\$0	0

2013 Budget

General Fund	Special Revenue	Total
\$2,368,037	\$340,152	2,708,189
841,182	112,761	953,943
144,500	35,000	179,500
77,050	1,000	78,050
		0
		0
		0
77,895	25,097	102,992
500		500
8,000		8,000
1,000		1,000
3,518,164	514,010	4,032,174
1,279,935	137,800	1,417,735
242,242		242,242
425,687	39,882	465,569
10,500		10,500
238,650	6,355	245,005
142,648		142,648
158,843		158,843
41,500		41,500
559,000		559,000
20,000		20,000
208,334		208,334
145,000		145,000
1,000		1,000
52,000	15,106	67,106
172,900		172,900
12,500	20,000	32,500
9,200		9,200
3,719,939	219,143	3,939,082
28,000		28,000
61,000		61,000
2,200		2,200
0		0
37,000		37,000
128,200	0	128,200
7,366,303	733,153	8,099,456

2013 Budget

General Fund	Special Revenue	Total
\$3,528,256		3,528,256
2,000		2,000
163,000		163,000
27,700		27,700
3,720,956	0	3,720,956
\$3,604,144		3,604,144
6,203		6,203
3,610,347	0	3,610,347
	603,836	603,836
	40,106	40,106
		0
		0
		0
	89,211	89,211
35,000		35,000
35,000	733,153	768,153
\$7,366,303	\$733,153	8,099,456
\$0	\$0	0

**Warren Easton Charter School
Budget Comparison Statement of Expenditures**

		2013	2014	%	2013	2014	%	2012	2014	%
Description		Projected	Budget	Increase	Budget	Budget	Increase	Actual	Budget	Increase
Expenditures										
1	Salaries	\$4,140,691	\$4,171,379	0.74%	\$4,125,924	\$4,171,379	1.10%	\$3,951,314	\$4,171,379	5.57%
2	Stipends	290,246	134,493	-53.66%	242,242	134,493	-44.48%	490,651	134,493	-72.59%
3	Benefits	1,396,776	1,499,117	7.33%	1,419,512	1,499,117	5.61%	1,386,828	1,499,117	8.10%
4	Textbooks and Instructional Supplies	150,074	133,000	-11.38%	190,000	133,000	-30.00%	219,075	133,000	-39.29%
5	Professional & Technical Services	308,272	331,350	7.49%	323,055	331,350	2.57%	304,604	331,350	8.78%
6	2% Administrative Fee	153,622	150,291	-2.17%	142,648	150,291	5.36%	144,574	150,291	3.95%
7	Use Fee	158,843	165,000	3.88%	158,843	165,000	3.88%	79,421	165,000	0.00%
8	Food Services	28,000	30,000	7.14%	28,000	30,000	7.14%	26,430	30,000	13.51%
9	Other Services	48,000	52,000	8.33%	41,500	52,000	25.30%	46,358	52,000	12.17%
10	Transportation	650,040	675,795	3.96%	559,000	675,795	20.89%	542,839	675,795	24.49%
11	Insurance	67,205	71,000	5.65%	61,000	71,000	16.39%	58,326	71,000	21.73%
12	Equipment Rental	20,000	22,000	10.00%	20,000	22,000	10.00%	16,610	22,000	32.45%
13	Utilities	210,400	213,250	1.35%	208,334	213,250	2.36%	169,712	213,250	25.65%
14	Shared Services	145,000	150,000	3.45%	145,000	150,000	3.45%	140,553	150,000	6.72%
15	Printing	5,000	5,500	10.00%	1,000	5,500	450.00%	1,534	5,500	258.54%
16	Supplies	430,344	198,587	-53.85%	170,098	198,587	16.75%	269,003	198,587	-26.18%
17	Repairs & Maintenance	243,600	207,400	-14.86%	173,400	207,400	19.61%	215,380	207,400	-3.71%
18	Travel & Entertainment	43,109	46,500	7.87%	40,500	46,500	14.81%	27,789	46,500	67.33%
19	Other Expenditures	22,510	23,700	5.29%	12,400	23,700	91.13%	13,079	23,700	81.21%
20	Depreciation	36,940	50,483	36.66%	37,000	50,483	36.44%	49,084	50,483	2.85%
21	Total Expenditures	\$8,548,672	\$8,330,845	-2.55%	\$8,099,456	\$8,330,845	2.86%	\$8,153,164	\$8,330,845	2.18%
Revenue										
22	MFP Revenue	\$7,681,080	\$7,514,560	-2.17%	\$7,132,400	\$7,514,560	5.36%	\$7,228,738	\$7,514,560	3.95%
23	Title I Revenue	554,397	526,378	-5.05%	603,836	526,378	-12.83%	592,507	526,378	-11.16%
24	Title II Revenue	117,888	117,888	0.00%	40,106	117,888	193.94%	97,667	117,888	20.70%
25	IDEA	80,216	82,386	2.71%	89,211	82,386	-7.65%	68,607	82,386	20.08%
26	Gulf Coast Recovery		0	0.00%	0	0	0.00%	269,796	0	-100.00%
27	Other Grant			0.00%		0	100.00%	86,919	0	0.00%
28	PIP Revenue	7,673	6,203	-19.16%	6,203	6,203	0.00%	8,417	6,203	-26.30%
29	Contributions	62,218	28,430	-54.31%	163,000	28,430	-82.56%	151,456	28,430	-81.23%
30	Interest Revenue	1,200	2,000	66.67%	2,000	2,000	0.00%	1,121	2,000	78.41%
31	E-Rate	35,000	35,000	0.00%	35,000	35,000	0.00%	92,859	35,000	-62.31%
32	Eagles Nest	9,000	18,000	100.00%	18,000	18,000	0.00%	16,812	18,000	7.07%
33	Health Clinic			0.00%	9,700	0	-100.00%		0	0.00%
34	Total Revenue	\$8,548,672	\$8,330,845	-2.55%	\$8,099,456	\$8,330,845	2.86%	\$8,614,899	\$8,330,845	-3.30%
35	Excess of Revenue over Expenditures	\$0	\$0	0.00%	(\$0)	\$0	0.00%	\$461,735	\$0	0.00%

**Warren Easton Charter School
2014 Budget FTEs**

	2014	2013
	<u>Budget</u>	<u>Projection</u>
Principal	1.0	1.0
Assistant Principals & Admin Assistant	3.0	3.0
Teachers	55.0	55.0
Paraprofessionals	5.0	5.0
Interventionists	1.0	1.0
Instructional Coaches	2.0	2.0
Social Workers & Counselors	4.0	4.0
Finance	2.0	2.0
Security	3.0	3.0
Maintenance	4.0	4.0
Office & Other Staff	8.0	8.0
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Total	88.0	88.0