

Wagner Ranch Parents Club 2018/2019 Budget

Income	Budget 17/18	Budget 18/19	\$ Change	% Change	Explanation
<b>Fundraising</b>					
Annual Fund	306,000	330,500	24,500	8%	Increase due to additional funds required for new school counselor and "one time costs"
WR Auction	35,800	35,000	(800)	-2%	
Roundup	6,000	6,000	-	0%	
Book Fair	-	5,000	-	#DIV/0!	Book Fair revenue will be accounted for by WRPC in 18/19 (recorded by OUSD during 17/18)
Other Fundraising	400	400	-	0%	
<b>Total Fundraising</b>	<b>348,200</b>	<b>376,900</b>	<b>23,700</b>	<b>7%</b>	<b>Increase of \$24K</b>
<b>Income from Operations</b>					
BASC	162,000	155,000	(7,000)	-4%	Decrease of \$7K based on pay scale adjustment and increase in minimum wage rate
Enrichment	5,000	7,000	2,000	40%	Increase of \$2K based on higher enrollment in enrichment classes
Hot Lunch	15,000	22,000	7,000	47%	Increase of \$7K based on average 3-year net income of \$22K
<b>Total Income from Operations</b>	<b>182,000</b>	<b>184,000</b>	<b>2,000</b>	<b>1%</b>	<b>Increase of \$2K</b>
<b>Other Income</b>					
Interest Income	500	700	200	40%	
<b>Total Other Income</b>	<b>500</b>	<b>700</b>	<b>200</b>	<b>40%</b>	
<b>Self Supporting/Annual Fees</b>					
Class Funds					
Income (allocated from registration fee)	11,000	12,000	1,000	9%	
Expense	(11,000)	(12,000)	(1,000)	9%	
Directory					
Income (allocated from registration fee)	700	1,000	300	43%	
Expense	(700)	(1,000)	(300)	43%	
School Supplies					
Income (allocated from registration fee)	18,000	20,000	2,000	11%	
Expense	(18,000)	(20,000)	(2,000)	11%	
School Play					
Income	15,000	21,000	6,000	40%	
Expense	(15,000)	(21,000)	(6,000)	40%	
Yearbook					
Income	4,100	6,000	1,900	46%	
Expense	(4,100)	(6,000)	(1,900)	46%	
<b>Total Self Supporting/Annual Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<b>Total Income</b>	<b>530,700</b>	<b>561,600</b>	<b>25,900</b>	<b>5%</b>	<b>Increase of \$26K</b>

Expenses	Budget 17/18	Budget 18/19	\$ Change	% Change	Explanation
<b>Personnel Expense</b>					
Certificated Salaries & Benefits	88,400	104,500	16,100	18%	Increase due to new expense in 18/19 of \$12.5K for school counselor and inc. of 4% in psychologist and PE teacher salaries and benefits.
Classified Salaries & Benefits	184,000	188,000	4,000	2%	Assumes 13 aides plus library, garden aides and school clerk.
Math and Technology Coaches Salaries and Benefits	30,300	28,000	(2,300)	-8%	Increase due to more 4th grade aide hours (4 hours/wk) and 1% inc. Salaries and benefits expenses as provided by OUSD.
Tier 1 Technology Assistance	11,800	7,000	(4,800)	-41%	Decrease of \$4,800 based on 16/17 actual expense and 17/18 annualized figures.
Indirect Cost-5%	15,100	16,000	900	6%	5% of all salaries & benefits
<b>Total Personnel Expense</b>	<b>329,600</b>	<b>343,500</b>	<b>13,900</b>	<b>4%</b>	<b>Increase of \$14K</b>
<b>Costs assumed from Orinda Union School District</b>					
WR Support for Preservation of Class Size	76,200	76,000	(200)	0%	
Staff Professional Development	17,500	20,000	2,500	14%	Increase due to 2 teachers (vs 1 in 17/18) attending NYC Columbia. Development to be provided in 18/19: BaySci Leadership Academy, Columbia University Reading and Writing Workshop, Silicon Valley Summer Institute, Math Expressions.
Technology	48,000	35,000	(13,000)	-27%	Decrease of \$13K due to the expiration of computer lease during the 17/18 school year. School keeps devices at end of lease term.
Classroom Books	1,000	5,000	4,000	400%	Increase due to new TK class in 18/19 and WRPC paying for classroom books vs. parents being asked to purchase scholastic books in order to help teachers fund their classroom libraries.
Library Books and other library expenses	-	5,000	5,000	#DIV/0!	Expense will be accounted for by WRPC in 18/19 (OUSD in 17/18)
<b>Total Costs assumed from OUSD</b>	<b>142,700</b>	<b>141,000</b>	<b>(6,700)</b>	<b>-5%</b>	<b>Decrease of \$7K</b>
<b>Other Expenses</b>					
Improvements and recess/PE supplies	200	2,000	1,800	900%	Increase to be on par with actual spending in previous years.
Emergency Preparedness/Supplies	2,000	1,000	(1,000)	-50%	
Coffee Connection	300	300	-	0%	
Cultural Events/Assemblies (K - 5th Grade)	9,000	9,000	-	0%	Makers Faire at \$6K; four assemblies (at \$750/each)
Family Connections	2,000	1,000	(1,000)	-50%	
Garden Supplies	1,000	1,000	-	0%	
Jump Start Expense	300	300	-	0%	
Kindergarten Orientation	300	300	-	0%	
President's Fund	500	500	-	0%	
Principal's Fund	1,000	1,000	-	0%	
Teacher Appreciation	2,000	2,000	-	0%	
Teacher Stipend	14,000	14,000	-	0%	
One Time Costs	-	20,000	20,000	#DIV/0!	18/19: \$10K towards EFO Executive Director salary for Year 1 only, \$10K towards facilities master plan advancement
<b>Total Other Expenses</b>	<b>32,600</b>	<b>52,400</b>	<b>19,800</b>	<b>61%</b>	<b>Increase of \$20K</b>
<b>Administrative/Overhead Expense</b>					
Accounting	1,100	1,100	-	0%	
Book Keeper	10,000	8,000	(2,000)	-20%	Decrease based on cost savings experienced in 17/18.
Credit Card Fees	11,300	12,600	1,300	12%	Increase based on 18/19 check payment reduction
Insurance D&O	1,500	1,500	-	0%	
Insurance General Liability	1,000	1,000	-	0%	
Postage	100	100	-	0%	
Supplies	600	200	(400)	-67%	
Taxes/Filing Fees	200	200	-	0%	
<b>Total Administrative/Overhead Expense</b>	<b>25,800</b>	<b>24,700</b>	<b>(1,100)</b>	<b>-4%</b>	<b>Decrease of \$1K</b>
<b>Total expense</b>	<b>530,700</b>	<b>561,600</b>	<b>25,900</b>	<b>5%</b>	<b>Increase of \$6K</b>
<b>Net Income</b>	<b>0</b>	<b>0</b>			