

**Northern United Humboldt Charter School
 Budget Three Year Review
 2023-24, 2024-25 & 2025-26
 First Interim**

This transmittal document is provided as supporting information to the 2022-23 First Interim cycle for Northern United Humboldt Charter School. The document consists of the budget year and two subsequent years.

Enrollment and Average Daily Attendance (ADA)

Enrollment projections are based on current year enrollment and attendance trends. We used a 95% attendance rate for the revenue projections in all three years. Current year ADA of 301.15 is based upon enrollment estimate of 317 students.

2024-2025 & 2025-2026

Both years assume ADA of 301.15 based on an estimated enrollment of 317.

Revenues

With the exception of Special Education and Local Revenues, revenues are calculated using the Local Control Funding Formula (LCFF) Calculator with Department of Finance (DOF) COLA for all budget years. Below is a summary of LCFF Revenue components for all budget years:

Components of LCFF By Object Code			
	2023-24	2024-25	2025-26
8011 - State Aid	\$4,185,650	\$4,356,765	\$4,444,625
8012 - EPA	\$60,230	\$60,230	\$60,230
8021-8089, 8096 – Property Taxes	\$0	\$0	\$0
TOTAL FUNDING	\$4,245,880	\$4,416,995	\$4,504,855

Federal Revenues

Title I – ESSA Part A Low Income revenue is projected to be in the amount of \$98,605 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$11,554 and maintain that level for the two multi-years.

Title IV – Student Support and Enrichment revenue is projected to be in the amount of \$10,000 and maintain that level for the two multi-years.

The Rural and Low-Income Schools (RLIS) revenue is projected to be in the amount of \$10,080 and maintain that level for the two multi-years.

Special Ed Grant Entitlement -Individuals with Disabilities Education Act (IDEA) is projected to maintain Budget Adoption level of \$50,052 in all three budget years.

Other State Revenues

Lottery revenue of \$177 per ADA unrestricted and \$72 per ADA restricted is based on 2023-24 estimated P-2 ADA adjusted for annual, is projected to be \$53,304 unrestricted and \$21,683 restricted.

Mandate Block Grant funding was added to the budget for all three years in the amount of \$8,190.

The Community Engagement Initiative Grant revenue of \$70,000 has been added to the current year only.

Universal Pre-K Planning and Implementation Grant funds of \$102,107 have been added to the current year only.

Other Local Revenues

Local interest revenue is budgeted at \$4,164 for 2023-2024 and maintain that level for the two multi-years.

Local revenue for the MBH Grant from HCOE has been added to the current year only.

Local revenue for the business services MOU with Pacific View Charter School has been added to all three years.

The Special Ed transfer of apportion from the County Office of Education is projected to be \$169,469 and maintain that level for the two multi-years.

Expenditures:

Personnel

2023-2024

Certificated

In 2023-2024, total Certificated salaries and wages are projected to increase by \$19,317 since Budget Adoption. This includes hiring a community school coordinator and additional stipend opportunities for staff.

Classified

In 2023-2024, total Classified salaries and wages are projected to increase by \$156,220 since Budget Adoption. This includes the addition of a secretary at ELC, instructional aides at CLC and stipend opportunities for staff, students and community members through the CEI grant.

2024-2025 & 2025-2026

Certificated

The first Multi-Year budget projects a decrease in Certificated salaries and wages of \$91,958 due to the removal of stipends from the CEI grant and salaries and benefits from the Community School Planning Grant. The second Multi-Year projected an increase of \$10,830. This is due to step increases.

Classified

The first Multi-Year budget projects a decrease in Classified salaries and wages of \$4,690. This is due to step increases and the reduction of stipends for the CEI grant. The second Multi-Year budget projects an increase in Classified salaries and wages of \$1,700. This is due to step increases.

Statutory benefits are based on state and federal guidelines and information on individual participation in retirement plans.

The California State Teachers' Retirement System (STRS) budgeted rates are 19.10% in 2023-2024, 19.10% in 2024-2025 and 19.10% in 2025-2026. The California Public Employees' Retirement System (PERS) budgeted rates are 26.68% in 2023-2024, 27.70% in 2024-2025 and 28.30% in 2025-2026.

The Workers Compensation Rate is 0.73% in all three budget years.

The Health and Welfare expense budget is based on current projections for JPA rates in 2023-2024 and employee participation in benefits plans. The subsequent budget year projections are based on the continued cap of Spruce Tiered Plans.

Other Expenditures:

Other expenditures are based on prior year patterns and estimated chargeback information from the SELPA.

