

**Northern United Siskiyou 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 Siskiyou 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 116.85 is based upon enrollment estimate of 123 students.

**2024-2025 & 2025-2026**

Both years assume ADA of 116.85 based on an estimated enrollment of 123.

**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:

<b>Components of LCFF By Object Code</b>			
	2023-24	2024-25	2025-26
8011 - State Aid	\$1,662,258	\$1,730,516	\$1,784,629
8012 - EPA	\$23,370	\$23,370	\$23,370
8021-8089, 8096 – Property Taxes	\$36,581	\$36,581	\$36,581
<b>TOTAL FUNDING</b>	<b>\$1,722,209</b>	<b>\$1,790,467</b>	<b>\$1,844,580</b>

**Federal Revenues**

Title I – ESSA Part A Low-Income revenue is projected to be in the amount of \$44,755 and maintain that level for the two multi-years.

Title II - Improving Teacher Quality revenue is projected to be in the amount of \$5,051 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 \$5,386 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 \$20,682 unrestricted and \$8,413 restricted.

Mandate Block Grant funding was added to the budget for all three years in the amount of \$3,994.

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 \$59,755 have been added to the current year only.

**Other Local Revenues**

Local interest revenue is budgeted at \$5,000 for 2023-2024 and maintain that level for the two multi-years.

The Special Ed transfer of apportion from the County Office of Education is projected to be \$29,756 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 \$18,040 since Budget Adoption. This includes additional stipend opportunities for staff.

**Classified**

In 2023-2024, total Classified salaries and wages are projected to decrease by \$35,784 since Budget Adoption. This change reflects a reduction in the instructional aide position at Mt. Shasta.

**2024-2025 & 2025-2026**

**Certificated**

The first Multi-Year budget projects a decrease in Certificated salaries and wages of \$73,548 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 \$9,623. This is due to step increases.

**Classified**

The first Multi-Year budget projects a decrease in Classified salaries and wages of \$37,863. This is due to the reduction of stipends for the CEI grant and stipends for moving the Mt. Shasta location. The second Multi-Year budget projects an increase in Classified salaries and wages of \$3,237. 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:**

Contracted services expenditures increased due to the new special education contract for services.

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