

Mark West Union Elementary (70805) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	429	443	448	449	
Unduplicated Pupil Count (UPC)	216	223	225	226	
Unduplicated Pupil Percentage (UPP)	51.96%	50.39%	50.30%	50.30%	
Current Year LCFF Average Daily Attendance (ADA)	403.53	420.55	431.55	432.55	
Funded LCFF ADA	403.53	420.55	431.55	433.19	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Prior Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$4,026,045	\$4,239,832	\$4,478,858	\$4,634,289	
Grade Span Adjustment	255,234	275,196	286,330	297,426	
<i>Adjusted Base Grant</i>	\$4,281,279	\$4,515,028	\$4,765,188	\$4,931,715	
Supplemental Grant	444,911	455,024	479,377	496,131	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$4,726,190	\$4,970,052	\$5,244,565	\$5,427,846	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	86,299	86,299	86,299	86,299	
Add-on: Home-to-School Transportation	102,809	103,909	106,954	110,248	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	204,022	204,022	204,022	204,022	
Add-on: Transitional Kindergarten	94,151	149,081	161,976	166,988	
Total Allowance and Add-On Amounts	\$487,281	\$543,311	\$559,251	\$567,557	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$5,213,471	\$5,513,363	\$5,803,816	\$5,995,403	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 5,213,471	\$ 5,513,363	\$ 5,803,816	\$ 5,995,403	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,920	\$ 13,110	\$ 13,449	\$ 13,840	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	5,213,471	5,513,363	5,803,816	5,995,403	

Mark West Union Elementary (70805) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ 3,103,169	\$ 3,154,178	\$ 3,197,805	\$ 3,240,389	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 80,706	\$ 84,110	\$ 86,310	\$ 86,638	
Net State Aid (excludes Additional State Aid)	\$ 2,029,596	\$ 2,275,075	\$ 2,519,701	\$ 2,668,376	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 5,213,471	\$ 5,513,363	\$ 5,803,816	\$ 5,995,403	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 2,029,596	\$ 2,275,075	\$ 2,519,701	\$ 2,668,376	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 80,706	\$ 84,110	\$ 86,310	\$ 86,638	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 1,470	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ 9,740,306	\$ 9,935,112	\$ 10,133,815	\$ 10,336,491	
In-Lieu of Property Taxes (Object Code 8096)	(6,637,137)	(6,780,934)	(6,936,010)	(7,096,102)	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 5,213,471	\$ 5,513,363	\$ 5,803,816	\$ 5,995,403	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 5,213,471	\$ 5,513,363	\$ 5,803,816	\$ 5,995,403	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 4,579,452	\$ 4,868,131	\$ 5,131,186	\$ 5,302,725	
Supplemental and Concentration Grant funding in the LCAP year	\$ 444,911	\$ 455,024	\$ 479,377	\$ 496,131	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	9.72%	9.35%	9.34%	9.36%	

San Miguel Elementary (6051858) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	403	406	419	422	
Unduplicated Pupil Count (UPC)	171	172	178	179	
Unduplicated Pupil Percentage (UPP)	44.48%	43.13%	42.43%	42.42%	
Current Year LCFF Average Daily Attendance (ADA)	381.70	388.00	404.00	407.00	
Funded LCFF ADA	381.70	388.00	404.00	407.00	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$3,809,622	\$3,913,260	\$4,193,680	\$4,355,985	
Grade Span Adjustment	231,962	243,019	262,885	266,546	
<i>Adjusted Base Grant</i>	\$4,041,584	\$4,156,279	\$4,456,565	\$4,622,531	
Supplemental Grant	359,539	358,521	378,184	392,176	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$4,401,123	\$4,514,800	\$4,834,749	\$5,014,707	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	46,086	49,955	110,022	113,426	
Total Allowance and Add-On Amounts	\$46,086	\$49,955	\$110,022	\$113,426	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$4,447,209	\$4,564,755	\$4,944,771	\$5,128,133	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 4,447,209	\$ 4,564,755	\$ 4,944,771	\$ 5,128,133	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,651	\$ 11,765	\$ 12,240	\$ 12,600	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	4,447,209	4,564,755	4,944,771	5,128,133	

San Miguel Elementary (6051858) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ -	\$ -	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 76,340	\$ 77,600	\$ 80,800	\$ 81,400	
Net State Aid (excludes Additional State Aid)	\$ 4,370,869	\$ 4,487,155	\$ 4,863,971	\$ 5,046,733	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 4,447,209	\$ 4,564,755	\$ 4,944,771	\$ 5,128,133	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,435,573	\$ 1,577,108	\$ 1,870,319	\$ 2,002,255	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 76,340	\$ 77,600	\$ 80,800	\$ 81,400	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 2,935,296	\$ 2,910,047	\$ 2,993,652	\$ 3,044,478	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 4,447,209	\$ 4,564,755	\$ 4,944,771	\$ 5,128,133	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 4,447,209	\$ 4,564,755	\$ 4,944,771	\$ 5,128,133	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 4,087,670	\$ 4,206,234	\$ 4,566,587	\$ 4,735,957	
Supplemental and Concentration Grant funding in the LCAP year	\$ 359,539	\$ 358,521	\$ 378,184	\$ 392,176	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	8.80%	8.52%	8.28%	8.28%	

John B. Riebli Elementary (6111066) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	400	416	420	430	
Unduplicated Pupil Count (UPC)	140	146	147	151	
Unduplicated Pupil Percentage (UPP)	34.50%	34.86%	35.03%	35.07%	
Current Year LCFF Average Daily Attendance (ADA)	379.03	397.00	406.00	415.00	
Funded LCFF ADA	379.03	397.00	406.00	415.00	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$3,780,710	\$4,001,661	\$4,212,914	\$4,439,632	
Grade Span Adjustment	245,915	264,922	274,688	285,348	
<i>Adjusted Base Grant</i>	\$4,026,625	\$4,266,583	\$4,487,602	\$4,724,980	
Supplemental Grant	277,837	297,466	314,402	331,410	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$4,304,462	\$4,564,049	\$4,802,004	\$5,056,390	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	84,501	99,910	110,022	113,426	
Total Allowance and Add-On Amounts	\$84,501	\$99,910	\$110,022	\$113,426	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$4,388,963	\$4,663,959	\$4,912,026	\$5,169,816	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 4,388,963	\$ 4,663,959	\$ 4,912,026	\$ 5,169,816	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,579	\$ 11,748	\$ 12,099	\$ 12,457	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	4,388,963	4,663,959	4,912,026	5,169,816	

John B. Riebli Elementary (6111066) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ -	\$ -	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 75,806	\$ 79,400	\$ 81,200	\$ 83,000	
Net State Aid (excludes Additional State Aid)	\$ 4,313,157	\$ 4,584,559	\$ 4,830,826	\$ 5,086,816	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 4,388,963	\$ 4,663,959	\$ 4,912,026	\$ 5,169,816	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 1,398,394	\$ 1,607,011	\$ 1,822,354	\$ 1,982,496	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 75,806	\$ 79,400	\$ 81,200	\$ 83,000	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 2,914,763	\$ 2,977,548	\$ 3,008,472	\$ 3,104,320	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 4,388,963	\$ 4,663,959	\$ 4,912,026	\$ 5,169,816	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 4,388,963	\$ 4,663,959	\$ 4,912,026	\$ 5,169,816	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 4,111,926	\$ 4,366,493	\$ 4,597,624	\$ 4,838,406	
Supplemental and Concentration Grant funding in the LCAP year	\$ 277,037	\$ 297,466	\$ 314,402	\$ 331,410	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	6.76%	6.81%	6.84%	6.85%	

Mark West Charter (105890) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
General Assumptions					
COLA & Augmentation	8.22%	1.07%	2.93%	3.08%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	107	125	131	131	
Unduplicated Pupil Count (UPC)	57	67	70	70	
Unduplicated Pupil Percentage (UPP)	44.51%	48.56%	53.44%	53.49%	
Current Year LCFF Average Daily Attendance (ADA)	102.35	119.11	126.03	126.64	
Funded LCFF ADA	102.35	119.11	126.03	126.64	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	
NSS ADA Funding Method(s)					
LCFF Entitlement Summary					
Base Grant	\$1,058,863	\$1,244,451	\$1,355,545	\$1,404,058	
Grade Span Adjustment	2,725	6,195	6,373	6,569	
<i>Adjusted Base Grant</i>	\$1,061,588	\$1,250,646	\$1,361,918	\$1,410,627	
Supplemental Grant	94,503	121,463	145,561	150,909	
Concentration Grant	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$1,156,091	\$1,372,109	\$1,507,479	\$1,561,536	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	
Add-on: Transitional Kindergarten	-	-	-	-	
Total Allowance and Add-On Amounts	\$-	\$-	\$-	\$-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$1,156,091	\$1,372,109	\$1,507,479	\$1,561,536	
Miscellaneous Adjustments	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 1,156,091	\$ 1,372,109	\$ 1,507,479	\$ 1,561,536	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 11,295	\$ 11,520	\$ 11,961	\$ 12,331	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	1,156,091	1,372,109	1,507,479	1,561,536	

Mark West Charter (105890) - 2024-25 Budget		5/20/2024			
	2023-24	2024-25	2025-26	2026-27	
LCFF Sources Summary					
Funding Source Summary					
Local Revenue (net of In-Lieu of Property Taxes)	\$ -	\$ -	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 20,470	\$ 23,822	\$ 25,206	\$ 25,328	
Net State Aid (excludes Additional State Aid)	\$ 1,135,621	\$ 1,348,287	\$ 1,482,273	\$ 1,536,208	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 1,156,091	\$ 1,372,109	\$ 1,507,479	\$ 1,561,536	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 348,543	\$ 454,948	\$ 548,387	\$ 588,904	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 20,470	\$ 23,822	\$ 25,206	\$ 25,328	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (0)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 787,078	\$ 893,339	\$ 933,886	\$ 947,304	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 1,156,091	\$ 1,372,109	\$ 1,507,479	\$ 1,561,536	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 1,156,091	\$ 1,372,109	\$ 1,507,479	\$ 1,561,536	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 1,061,588	\$ 1,250,646	\$ 1,361,918	\$ 1,410,627	
Supplemental and Concentration Grant funding in the LCAP year	\$ 94,503	\$ 121,463	\$ 145,561	\$ 150,909	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	9.20%	9.71%	10.69%	10.70%	

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

2024-2025 Budget Report

Purpose: verify that the Escape revised budget and the Multi-year Projection agree to the LCFF Calculator results

This tab is for a District with internal Fund 03 charter(s)

Mark West

select District name from drop-down

		prior year	Budget Year	MYP Year 1	MYP Year 2	
LCFF Calculator						
<i>from calculator</i>						
	State Aid	4,863,563	5,459,194	6,212,374	6,653,127	0
	EPA	232,852	241,110	248,310	251,038	0
	Property Taxes	9,740,306	9,935,112	10,133,815	10,336,491	0
	In-Lieu	-787,079	-893,339	-933,886	-947,304	0
	<i>subtotal</i>	14,049,642	14,742,077	15,660,613	16,293,352	0
<i>additional items (not in calculator)</i>						
	property tax transfer-spec ed 8097	153,136	153,136	153,136	153,136	0
	basic aid supplemental	2,763,119	2,500,000	2,500,000	2,500,000	0
	basic aid choice	0	0	0	0	0
	prior year , object 8019	0	0	0	0	0
	Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
	other rounding	1	0	0	0	0
	prior year charter overpaid	0	0	0	0	0
	<i>General Fund total</i>	\$16,965,898 ◊	\$17,395,213 ●	##### ◻	\$18,946,488 ▼	\$0 △
Escape						
	<input type="text" value="resource"/>	<input type="text" value="object"/>				
sacs fund 01 + 03	0000	8011	State Aid + choice + supplemental	7,626,682	7,959,194	
sacs fund 01 + 03	1400	8012	EPA	232,852	241,110	
sacs fund 01 + 03	0000/1400	8019	Prior year	0	0	
sacs fund 01 + 03	0000	802x-804x	Property Taxes	9,740,306	9,935,112	
sacs fund 01 + 03	0000	8091	LCFF transfer	0	0	
sacs fund 01 + 03	0000	8096	In-Lieu of Property Tax	-787,078	-893,339	
		<i>subtotal</i>		16,812,762	17,242,077	
sacs fund 01 + 03	6500	8097	property tax transfer-special educ	153,136	153,136	
		<i>General Fund total</i>		\$16,965,898 ◊	\$17,395,213 ●	
Multi-year Projection						
MYP- sacs fund 01 + 03			LCFF Sources (8010-8099)	16,965,898	17,395,213	18,313,749
		<i>General Fund total</i>		\$16,965,898 ◊	\$17,395,213 ●	##### ◻
						\$18,946,488 ▼
						\$0 △

balanced

balanced

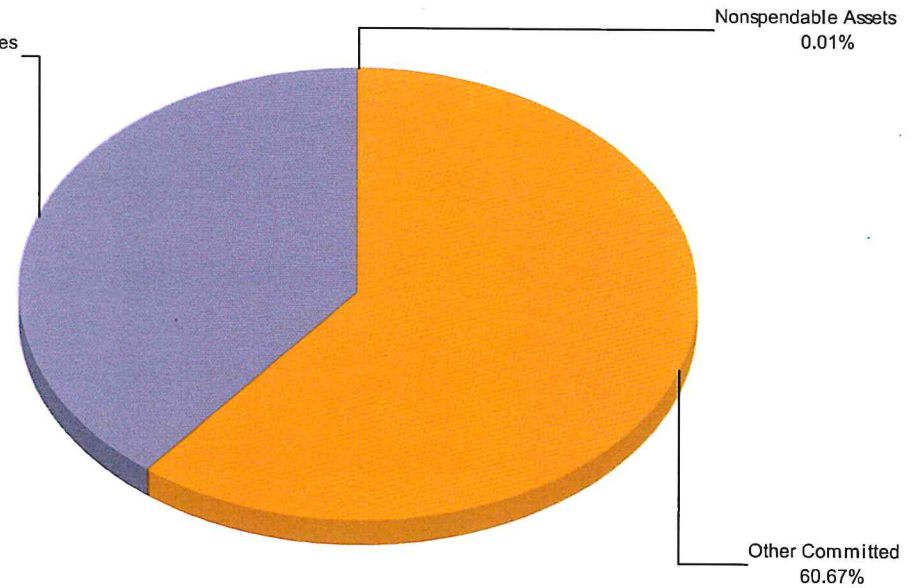
balanced

balanced

--

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$12,676.99	\$15,288,446
+ Total Resources	\$18,234.36	\$21,990,639
- Total Uses	\$19,652.46	\$23,700,872
Ending Fund Balance	\$11,258.88	\$13,578,213
Fund Balance Difference	\$1,418.10-	\$1,710,233-

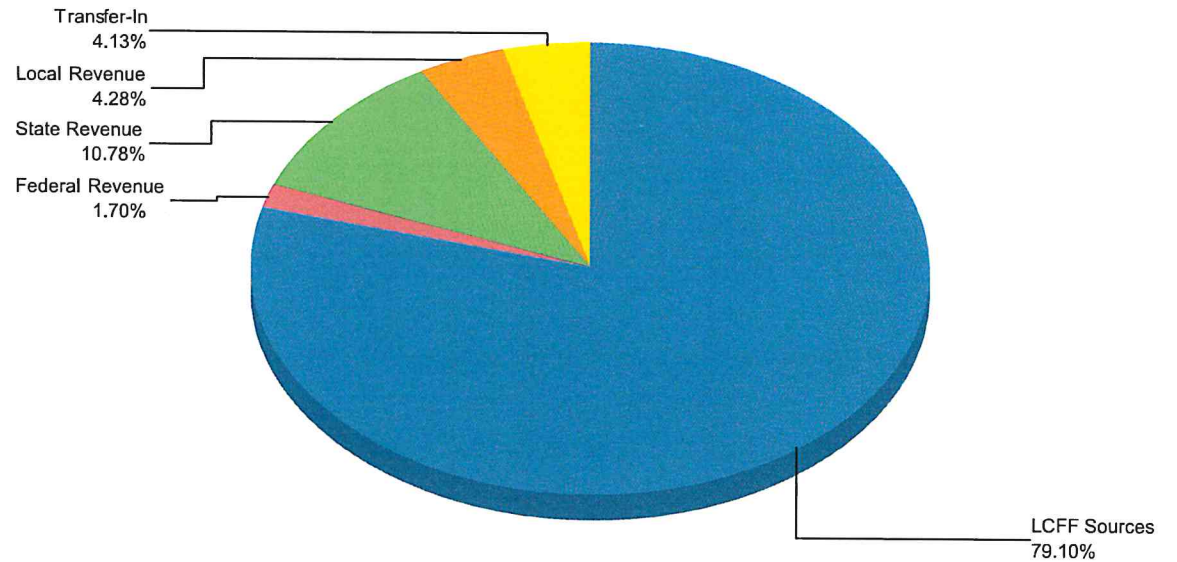
Ending Fund Balance Components



Ending Fund Balance Components	Amount
Nonspendable Assets	1,000
Restricted	0
Stabilization Arrangements	0
Other Committed	6,520,462
Other Assignments	0
Reserve for Economic Uncertainties	4,226,267
Other Assigned	0

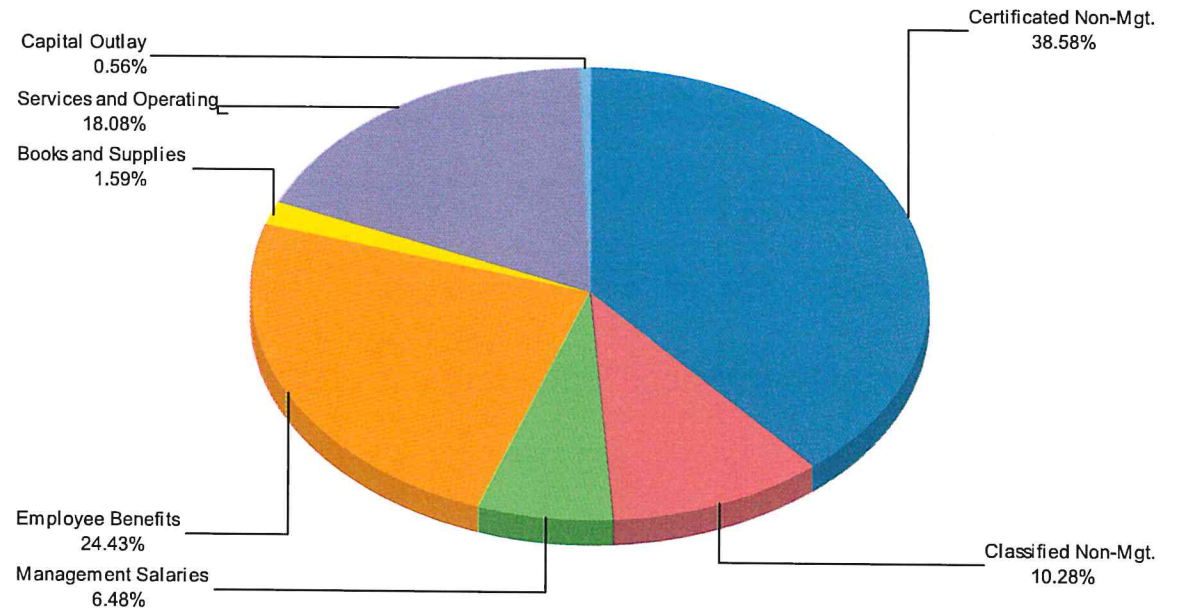
Total Revenue Summary (as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	14,423.89	17,395,213
Federal Revenue	310.10	373,976
Other State Revenue	1,965.52	2,370,416
Other Local Revenue	780.94	941,818
Total Revenue	\$17,480.45	\$21,081,423
Transfer In & Others	\$753.91	\$909,216
Total Resources	\$18,234.36	\$21,990,639



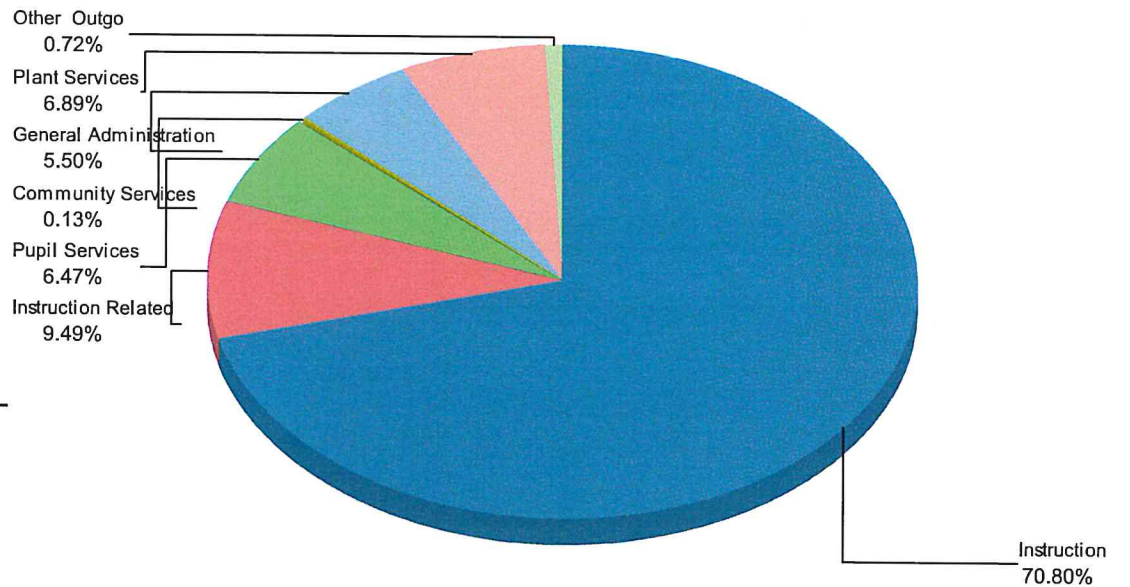
Total Expenditure Summary (as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	7,526.98	9,077,536
Class. Non-Mgt. Salaries	2,004.98	2,418,000
Management Salaries	1,264.37	1,524,835
Employee Benefits	4,767.27	5,749,324
Books and Supplies	311.13	375,228
Services and Operating	3,527.88	4,254,625
Capital Outlay	108.89	131,325
Other Outgo	0.00	0
Total Expenditure	\$19,511.50	\$23,530,872
Transfer out and Other:	\$140.96	\$170,000
Total Uses	\$19,652.46	\$23,700,872



Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	13,914.01	16,780,300
Instruction Related Services	1,865.53	2,249,832
Pupil Services	1,270.89	1,532,699
Ancillary Services	0.00	0
Community Services	25.91	31,244
Enterprise	0.00	0
General Administration*	1,080.76	1,303,399
Plant Services	1,354.39	1,633,398
Other Outgo	140.96	170,000
Total	\$19,652.46	\$23,700,872



*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	446.36	538,314
Other General Administration	499.30	602,160
Centralized Data Processing	135.10	162,925

2024-2025 BUDGET		2023-24 Estimated Actuals			2024-25 Budget			2025-26 Projection			2026-27 Projection		
5/28/2024		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
FUNDS 01 and 03	OBJ codes												
	COLA % (Incl. 22-23 Augmentation)			8.22%			1.07%			2.93%			3.08%
	Deficit %			0.00%			0.00%			0.00%			0.00%
	Funded COLA			8.22%			1.07%			2.93%			3.08%
	Instructional Days			180 days			180 days			180 days			180 days
	Current Year ADA												
	Funded ADA for LCFF purposes			1164.26			1205.55			1241.55			1255.19
	MW - 403.53				MW - 420.55			MW - 431.55			MW - 433.19		
	SM - 381.70				SM - 388			SM - 404			SM - 407		
	RE - 379.03				RE - 397			RE - 406			RE - 415		
	Funded ADA for LCFF purposes												
Revenue													
Mark West Elementary - Fund 01													
Local Control Funding Formula Sources	8010-8099												
LCFF (includes new TRANS)		2,110,302	153,136	2,263,438	2,359,185	153,136	2,512,321	2,606,011	153,136	2,759,147	2,755,014	153,136	2,908,150
Transportation													
Supplemental Basic Aid		2,763,119		2,763,119	2,500,000		2,500,000	2,500,000		2,500,000	2,500,000		2,500,000
Property Tax		9,740,306		9,740,306	9,935,112		9,935,112	10,133,815		10,133,815	10,336,491		10,336,491
Property Tax in-lieu to Charter		(6,637,137)		(6,637,137)	(6,780,934)		(6,780,934)	(6,936,010)		(6,936,010)	(7,096,102)		(7,096,102)
San Miguel/Riebli Charters - Fund 03													
Local Control Funding Formula Sources	8010-8099												
LCFF		2,986,113		2,986,113	3,341,119		3,341,119	3,854,673		3,854,673	4,149,151		4,149,151
In-lieu Property Tax		5,850,059		5,850,059	5,887,595		5,887,595	6,002,124		6,002,124	6,148,798		6,148,798
Total Revenue Limit LCFF Sources:				16,965,898			17,395,213			18,313,749			18,946,488
Federal Revenues	8100-8299	-	394,185	394,185	-	373,976	373,976	-	373,976	373,976	-	373,976	373,976
COVID-Fed			365,453	365,453									
State Revenues	8300-8599	308,972	2,151,752	2,460,724	361,538	2,008,878	2,370,416	361,538	2,008,878	2,370,416	361,538	2,008,878	2,370,416
COVID-State			-	-									
State One-Time Revenue/Grants			15,513	15,513			-			-			-
Local Revenues	8600-8799	1,162,628	788,042	1,950,670	316,159	625,659	941,818	316,159	625,659	941,818	316,159	625,659	941,818
Fair Market Value Adjustment (GASB 31)	8662			-			-			-			-
Total Revenue		18,284,361	3,868,081	22,152,443	17,919,774	3,161,649	21,081,423	18,838,310	3,161,649	21,999,959	19,471,049	3,161,649	22,632,698
Expenditures													
Certificated Salaries	1000-1999	7,803,102	1,274,273	9,077,375	8,582,704	1,601,026	10,183,730	8,983,603	1,774,206	10,757,809	9,050,314	1,799,222	10,849,537
Classified Salaries	2000-2999	2,246,969	611,087	2,858,057	2,207,091	589,442	2,796,533	2,218,893	593,116	2,812,009	2,252,176	602,013	2,854,189
STRS/PERS Increase				-			-	12,204	3,262	15,466	9,009	2,408	11,417
Employee Benefits - ALL	3000-3999	3,797,354	1,490,307	5,287,660	4,107,408	1,633,173	5,740,581	4,330,310	1,742,378	6,072,688	4,475,143	1,804,619	6,279,762
COVID-Fed			365,453	365,453									
COVID-State			5,000	5,000									
State One-Time Grants			956,446	956,446		48,850	48,850						
Books and Supplies	4000-4999	659,485	211,423	870,908	201,638	173,590	375,228	203,654	175,126	378,780	205,691	176,877	382,568
Services, Other Oper Exp	5000-5999	1,174,748	3,076,408	4,251,156	1,143,902	3,110,723	4,254,625	1,155,341	3,312,238	4,467,579	1,166,894	3,556,501	4,723,396
Capital Outlay	6000-6999	1,026,958	91,378	1,118,336	-	131,325	131,325	-	21,000	21,000	-	-	-
	1xxx-6xxx			-			-			-			-
Other Outgo	7100-7299			-			-			-			-
	7400-7499			-			-			-			-
Transfers of Indirect/Direct Support	7300-7399			-			-			-			-
Total Expenditures		16,708,616	8,081,776	24,790,392	16,242,743	7,288,129	23,530,872	16,904,005	7,621,326	24,525,331	17,159,227	7,941,641	25,100,868
Excess (Deficiency)													
		1,575,745	(4,213,695)	(2,637,950)	1,677,031	(4,126,480)	(2,449,449)	1,934,305	(4,459,677)	(2,525,372)	2,311,822	(4,779,992)	(2,468,170)
Transfers In	8910-8929	317,416	-	317,416	909,216	-	909,216	945,585	-	945,585	945,585	-	945,585
Transfer In (between 01/03)	8910-8929			-			-			-			-

Transfer Out (between 01/03)	7610-7629		-	-	-	-	-	-	-	-	-	-	
Transfers Out (enter as negative)	7610-7629	(70,000)	(70,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)	
Transfers Out (One-time)	7610-7629	-	-	-	-	-	-	-	-	-	-	-	
Other Sources (TECH Plan)	8930-8979	-	-	-	-	-	-	-	-	-	-	-	
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	
Contribution between Chartering Agency 01/03	8986	-	-	-	-	-	-	-	-	-	-	-	
Contribution to Restricted Program	8980-8999	(3,668,135)	3,668,135	-	(4,377,219)	4,377,219	-	(4,814,941)	4,814,941	-	(5,296,435)	5,296,435	
Total Transfers/Other Uses		(3,420,719)	3,668,135	247,416	(3,638,003)	4,377,219	739,216	(4,039,356)	4,814,941	775,585	(4,520,850)	5,296,435	775,585
Net Increase (Decrease)		(1,844,974)	(545,560)	(2,390,533)	(1,960,972)	250,738	(1,710,233)	(2,105,051)	355,263	(1,749,787)	(2,209,028)	516,442	(1,692,586)
Beginning Balance		14,596,316	3,082,663	17,678,979	12,751,342	2,537,104	15,288,446	10,790,370	2,787,842	13,578,213	8,685,320	3,143,106	11,828,425
Audit Restatement - GASB 31		-	-	-	-	-	-	-	-	-	-	-	-
Net Ending Balance		12,751,342	2,537,104	15,288,446	10,790,370	2,787,842	13,578,213	8,685,320	3,143,106	11,828,425	6,476,292	3,659,548	10,135,839
Components of Ending Balance:													
Reserves for Economic Uncert (BP 17%)	9770	4,226,267		4,226,267	4,029,148		4,029,148	4,198,206		4,198,206	4,296,048		4,296,048
Commitments-Programs	976x	7,955,642	-	7,955,642	6,099,626	-	6,099,626	3,825,517	-	3,825,517	1,518,647	-	1,518,647
Commitments-Fire repairs	978x	437,254		437,254	437,254		437,254	437,254		437,254	437,254		437,254
Restricted Balances -incl. CORONAVIRUS FUNDS			2,537,104	2,537,104		2,787,842	2,787,842		3,143,106	3,143,106		3,659,548	3,659,548
Assignments-Lottery Insr Mats		131,048		131,048	223,343		223,343	223,343		223,343	223,343		223,343
Assignment-Declining enrollment													
Revolving Cash	9711	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
Stores	9712			-			-			-			-
PrePays	9713	132		132			-			-			-
Unappropriated Ending Balance	9790	(0)		(0)	(0)		(0)	(0)		(0)	0		0
Net Ending Balance		12,751,342	2,537,104	15,288,446	10,790,370	2,787,842	13,578,213	8,685,320	3,143,106	11,828,425	6,476,292	3,659,548	10,135,839
Economic Uncertainties required level		**enter EUR percentage in the box below		17.0%	**enter EUR percentage in the box below		17.0%	**enter EUR percentage in the box below		17.0%	**enter EUR percentage in the box below		17.0%

**MARK WEST UNION SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
2024 - 2025 Budget**

5/29/2024

BASC Calculator v.25.1

	2024-2025	2025-2026	2026-2027
Revenue	Year 1 - Budget	Year 2 - Projection	Year 3 - Projection
Revenue Sources			
COLAs used	1.07%	2.93%	3.08%
District Funded ADA (MW)	420.55	431.55	433.19
Charter funded ADA (SM, RE)	785 (SM 388, RE 397)	810 (SM 404, RE 406)	822 (SM 407, RE 415)
Total funded ADA	1,205.55	1,241.55	1,255.19
Unduplicated Count % - District	50.39%	50.30%	50.30%
Unduplicated Count % - Charters	43.13% - 34.86%	42.43% - 35.03%	42.42% - 35.07%
Property Taxes % inc/dec	9,935,112 (2.0%)	10,133,815 (2.0%)	10,336,491 (2.0%)
Basic Aid Supplemental Funding	Budgeted \$2.5 of the anticipated \$2.7-\$3.0M. The balance will be committed at year end.	Budgeted \$2.5 of the anticipated \$2.7-\$3.0M. The balance will be committed at year end.	Budgeted \$2.5 of the anticipated \$2.7-\$3.0M. The balance will be committed at year end.
Federal	Eliminate ESSER and one-time Sp Ed funding, no other changes.	no change	no change
Other State - Unrestricted	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.
Other State - Restricted One-Time	eliminate all	n/a	n/a
Other State - Restricted	Restricted Lottery, STRS on-behalf, Mental Health, ELOP, Educator Effectiveness Grant, Arts & Music (Prop 28).	Restricted Lottery, STRS on-behalf, Mental Health, ELOP, Educator Effectiveness Grant, Arts & Music (Prop 28), eliminate UPK grant.	Restricted Lottery, STRS on-behalf, Mental Health, ELOP, Educator Effectiveness Grant, Arts & Music (Prop 28), eliminate UPK grant.
Local	Spec Ed Transfers. Fundraiser updates completed throughout year. LEA/MAA funds. No Sp Ed revenue increase is included. Reduce interest.	Spec Ed Transfers. Fundraiser updates completed throughout year. LEA/MAA funds. No Sp Ed revenue increase is included.	Spec Ed Transfers. Fundraiser updates completed throughout year. LEA/MAA funds. No Sp Ed revenue increase is included.
Expenditures			
K-3 Grade Span Adjustment	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.
Expenditures - ALL			

Certificated Salaries	5% increase included	4% increase included	no increase included
Staffing (FTEs)	77	77.2	77.2
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	Adjust to actual	Increase for TK, AMS, Decrease specialist, 2.0 FTE retire	2.0 FTE retire
Classified Salaries	no increase included	no increase included	no increase included
Staffing (FTEs)	50.58	50.33	50.33
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	Adjust to actual	Increase for TK, Decrease specialist	n/a
Other non-represented Salaries	5% increase included	4% increase included	no increase included
Staffing (FTEs)	10	10	10
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	Adjust to actual	n/a	n/a
Employee Benefits	STRS - 19.10% PERS 27.05%	STRS - 19.10% PERS 27.6%	STRS - 19.10% PERS 28.0%
Statutory Benefits (Fixed)	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS
Health & Welfare Benefits	\$1,504/mo cap	\$1,629/mo cap (cert), \$1,504/mo cap (class)	\$1,629/mo cap (cert), \$1,504/mo cap (class)
Medical	Adjust to actual	Incl 8% incr	Incl 8% incr
Other	n/a	n/a	n/a
Books and Supplies	1.0% increase over prior year, no adoptions.	1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions
Services, Other Oper Exp	1.0% increase over PY. Includes transfer in for MWCS share of facilities, custodial, tech, Sp Ed. 9% increase to Sp Ed services.	1.0% increase over PY. Includes transfer in for MWCS share of facilities, custodial, tech, Sp Ed. 9% increase to Sp Ed services.	1.0% increase over PY. Includes transfer in for MWCS share of facilities, custodial, tech, Sp Ed. 9% increase to Sp Ed services.
Capital Outlay	Misc. minor purchases	Misc. minor purchases	none
Special Education	Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs	Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs	Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs
Unrestricted Contribution	Increase based on estimated revenue/expenses (10% increase)	Increase based on estimated revenue/expenses (10% increase)	Increase based on estimated revenue/expenses (10% increase)
Non-Public School	3	3	3
Other Spl. Ed Services	same SCOE and RVP # students	same SCOE and RVP # students	same SCOE and RVP # students
SCOE K-22 Placement	same	same	same
Transportation	No Home to School Transportation provided - incl. \$103,909 to LCFF rev. and \$116,243 in new funds, exp = \$364,556	No Home to School Transportation provided - incl. \$106,954 to LCFF rev. and \$116,243 in new funds, exp = \$368,202	No Home to School Transportation provided - incl. \$110,248 to LCFF rev. and \$116,243 in new funds, exp = \$371,884

Capital Outlay	Funded out of Fund 17 - Tech Plan. Budgets will be revised after exp, funds transferred to cover.	Funded out of Fund 17 - Tech Plan. Budgets will be revised after exp, funds transferred to cover	Funded out of Fund 17 - Tech Plan. Budgets will be revised after exp, funds transferred to cover
Other Outgo	no change	no change	no change
Transfers In (provide detail)	Final fund 17 transfers in will not take place until YE. \$909,216 for STRS liabilities from Fund 20.	Final fund 17 transfers in will not take place until YE. \$945,585 for STRS liabilities from Fund 20.	Final fund 17 transfers in will not take place until YE. \$945,585 for STRS liabilities from Fund 20.
Transfers (Out) (provide detail)	\$170,000 for Cafeteria	\$170,000 for Cafeteria	\$170,000 for Cafeteria
Other Sources (provide detail)	none	none	none
Other Uses	none	none	none
Contribution to Restricted Program	\$ 4,377,219	\$ 4,814,941	\$ 5,296,435
Committed Funds (Fund 01 only)	See Components of Ending Balance: \$6,536,880. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.	See Components of Ending Balance: \$4,262,771. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.	See Components of Ending Balance: \$1,955,901. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.

Benefit Rates	
PERS	
Normal	
Base for PERS	
STRS	
Normal	
Social Security	
Medicare	
State Unemployment	
SDI	
Worker Comp	

Employer
27.05%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

21.80%
35.95%

Employer
27.60%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

21.80%
36.50%

Employer
28.00%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

21.80%
36.90%

2024-2025 BUDGET		2023-24 Estimated Actuals			2024-25 Budget			2025-26 Projection			2026-27 Projection		
5/28/2024													
FUND 09	OBJ codes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA % (Incl. 22-23 Augmentation)				8.22%			1.07%			2.93%			3.08%
Deficit %				0.00%			0.00%			0.00%			0.00%
Funded COLA				8.22%			1.07%			2.93%			3.08%
Instructional Days				180 days			180 days			180 days			180 days
Current Year ADA													
ADA for LCFF purposes				102.35			119.11			126.03			126.64
Revenue													
Mark West Charter - Fund 09													
Local Control Funding Formula Sources	8010-8099			-			-			-			-
LCFF		369,013		369,013	478,770		478,770	573,593		573,593	614,232		614,232
In-lieu Property Tax		787,078		787,078	893,339		893,339	933,886		933,886	947,304		947,304
Total Revenue Limit LCFF Sources:				1,156,091			1,372,109			1,507,479			1,561,536
Federal Revenues	8100-8299			-			-			-			-
COVID-Fed													
State Revenues	8300-8599	20,148	100,329	120,477	23,450	89,085	112,535	23,450	89,085	112,535	23,450	89,085	112,535
COVID-State													
State One-Time Revenue/Grants			1,687	1,687									
Local Revenues	8600-8799	58,950		58,950	10,000		10,000	10,000		10,000	10,000		10,000
Total Revenue		1,235,189	102,017	1,337,206	1,405,559	89,085	1,494,644	1,540,929	89,085	1,630,014	1,594,986	89,085	1,684,071
Expenditures													
Certificated Salaries	1000-1999	690,501	10,000	700,501	753,127	7,000	760,127	770,907	20,553	791,460	782,471	20,862	803,332
Classified Salaries	2000-2999	186,617	400	187,017	146,680	300	146,980	153,880	305	154,184	156,188	309	156,497
STRS/PERS Increase								846	2	848	625	1	626
Employee Benefits - ALL	3000-3999	337,978	79,164	417,142	343,746	66,117	409,863	361,398	72,869	434,267	375,183	75,479	450,662
COVID-Fed													
COVID-State													
State One-Time Grants			32,054	32,054		116,788	116,788						
Books and Supplies	4000-4999	20,219	16,040	36,259	6,893	15,200	22,093	6,962	15,352	22,314	7,032	15,506	22,537
Services, Other Oper Exp	5000-5999	217,534	4,683	222,216	213,589	2,200	215,789	215,725	2,222	217,947	217,882	2,244	220,126
Capital Outlay	6000-6999												
1xxx-6xxx													
Other Outgo	7100-7299												
	7400-7499												
Transfers of Indirect/Direct Support	7300-7399												
Total Expenditures		1,452,849	142,341	1,595,190	1,464,034	207,605	1,671,640	1,509,718	111,302	1,621,020	1,539,380	114,401	1,653,781
Excess (Deficiency)		(217,660)	(40,324)	(257,984)	(58,475)	(118,520)	(176,996)	31,211	(22,217)	8,994	55,606	(25,316)	30,290
Transfers In	8910-8929												
Transfers Out (enter as negative)	7610-7629												
Transfers Out (One-time)	7610-7629												
Other Sources (TECH Plan)	8930-8979												
Other Uses (enter as negative)	7630-7699												
Contribution between Chartering Agency	01/09 8986												
Contribution to Restricted Program	8980-8999												
Total Transfers/Other Uses													
Net Increase (Decrease)		(217,660)	(40,324)	(257,984)	(58,475)	(118,520)	(176,996)	31,211	(22,217)	8,994	55,606	(25,316)	30,290
Beginning Balance		328,182	251,638	579,820	110,522	211,314	321,836	52,047	92,794	144,840	83,257	70,576	153,834
Audit Restatement - GASB 31													
Net Ending Balance		110,522	211,314	321,836	52,047	92,794	144,840	83,257	70,576	153,834	138,864	45,260	184,124
Components of Ending Balance:													
Reserves for Economic Uncert (BP 17%)	9770												
Commitments-Programs	976x												
Restricted Balances			211,314	211,314		92,794	92,794		70,576	70,576		45,260	45,260
Assignments-Lottery Insr Mats		17,512		17,512	1,042		1,042	1,042		1,042	1,042		1,042
Assignment-MWCS expenses		92,247		92,247	51,005		51,005	82,215		82,215	137,822		137,822
Revolving Cash	9711												
Stores	9712												
PrePays	9713	763		763									
Unappropriated Ending Balance	9790				0		0	0		0	(0)		(0)
Net Ending Balance		110,522	211,314	321,836	52,047	92,794	144,840	83,257	70,576	153,834	138,864	45,260	184,124

**MARK WEST UNION SCHOOL DISTRICT - FUND 09
MULTI-YEAR PROJECTION ASSUMPTIONS
2024 - 2025 Budget**

5/29/2024

BASC Calculator v.25.1

	2024-2025	2025-2026	2026-2027
Revenue	Year 1 - Budget	Year 2 - Projection	Year 3 - Projection
Revenue Sources			
COLAs used	1.07%	2.93%	3.08%
Total funded ADA (MWCS)	119.11	126.03	126.64
Unduplicated Count % - MWCS	48.56%	53.44%	53.49%
Property Taxes % inc/dec	893,339 (14%)	933,886 (5%)	947,304 (1%)
Federal	none	none	none
Other State - Unrestricted	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.
Other State - Restricted One-Time	eliminate all	n/a	n/a
Other State - Restricted	Restricted Lottery, STRS on-behalf, Educator Effectiveness Grant, Arts & Music (Prop 28)	Restricted Lottery, STRS on-behalf, Educator Effectiveness Grant, Arts & Music (Prop 28)	Restricted Lottery, STRS on-behalf, Educator Effectiveness Grant, Arts & Music (Prop 28)
Local	Fundraiser updates completed throughout year.	Fundraiser updates completed throughout year.	Fundraiser updates completed throughout year.
Expenditures			
K-3 Grade Span Adjustment	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.
Expenditures - ALL			
Certificated Salaries	5% increase included	4% increase included	no increase included
Staffing (FTEs)	6.25	5.75	5.75
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	n/a	Adjust special services	n/a
Classified Salaries	no increase included	no increase included	no increase included
Staffing (FTEs)	2.81375	2.81375	2.81375
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	n/a	n/a	n/a
Other non-represented Salaries	5% increase included	4% increase included	no increase included
Staffing (FTEs)	1	1	1

Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	n/a	n/a	n/a
Employee Benefits	STRS - 19.10% PERS 27.05%	STRS - 19.10% PERS 27.6%	STRS - 19.10% PERS 28.0%
Statutory Benefits (Fixed)	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.9% + PERS, Certificated at 2.7% + STRS
Health & Welfare Benefits	\$1,504/mo cap	\$1,629/mo cap (cert), \$1,504/mo cap (class)	\$1,629/mo cap (cert), \$1,504/mo cap (class)
Medical	Adjust to actual	Incl 8% incr	Incl 8% incr
Other	n/a	n/a	n/a
Books and Supplies	1.0% increase over prior year, no adoptions.	1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions
Services, Other Oper Exp	1.0% increase over PY, inclues transfer out for MWCS share of facilities, custodial, tech, Sp Ed.	1.0% increase over PY, inclues transfer out for MWCS share of facilities, custodial, tech, Sp Ed.	1.0% increase over PY, inclues transfer out for MWCS share of facilities, custodial, tech, Sp Ed.
Capital Outlay	none	none	none
Special Education	continues at same rate, increasing with salary/benefit costs	continues at same rate, increasing with salary/benefit costs	continues at same rate, increasing with salary/benefit costs
Unrestricted Contribution	status quo on student #'s/contrib	status quo on student #'s/contrib	status quo on student #'s/contrib
Transportation	No Home to School Transportation provided	No Home to School Transportation provided	No Home to School Transportation provided
Capital Outlay	no change	no change	no change
Other Outgo	no change	no change	no change
Transfers In (provide detail)	none	none	none
Transfers (Out) (provide detail)	none	none	none
Other Sources (provide detail)	none	none	none
Other Uses	none	none	none
Contribution to Restricted Program	none	none	none
Committed Funds (Fund 01 only)	n/a for Fund 09	n/a for Fund 09	n/a for Fund 09

Benefit Rates

PERS
Normal
Base for PERS
STRS
Normal
Social Security
Medicare
State Unemployment
SDI
Worker Comp

Employer
27.05%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

Employer
27.60%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

Employer
28.00%
19.10%
6.20%
1.45%
0.05%
0.00%
1.20%

Enrollment to ADA by Grade Span

5/20/2024

UPDATED

Note 1: P-2 ADA is stated as actual ADA in PY

Note 2: Include County Office Special Ed, NPS and Community School ADA as the funding is received by the district of residence

Note 3: Enrollment is as of October CALPADS date and includes SDC in 17-18 on

	Actual P-2			estimate/cohort			estimate/cohort			estimate/cohort		
	2023-24			2024-25			2025-26			2026-27		
	Current Year			Budget Year			1st Subsequent Year			2nd Subsequent Year		
	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT	Enrollment	P-2 ADA	UNDUPLICATED COUNT
DISTRICT MARK WEST ELEM												
TK-3	261	245		275	261		274	264		276	266	
4-6 (incl SDC)	161	152		159	151		165	159		164	158	
7-8		0			0			0			0	
9-12		0			0			0			0	
SCOE/NPS K-3	3	2.71		3	2.85		3	2.90		3	2.90	
SCOE/NPS 4-6	4	4.04	0	6	5.70	0	6	5.79	0	6	5.79	0
	429	404	214	443	421	221	448	432	223	449	433	224
Ratio of ADA to Enrollment		94.06%	49.88%		95.00%	49.88%		96.50%	49.88%		96.50%	49.88%
FUNDED ADA MW only												
CHARTER SCHOOL JB RIEBLI												
TK-3 (incl SDC)	251	238		266	254		265	256		267	258	
4-6	149	141		150	143		155	150		163	157	
7-8												
9-12												
Totals	400	379	140	416	397	146	420	405	147	430	415	151
Ratio of ADA to Enrollment		94.76%	35.00%		95.50%	35.00%		96.50%	35.00%		96.50%	35.00%
CHARTER SCHOOL SAN MIGUEL												
TK-3	237	225		244	233		254	245		250	241	
4-6 (incl SDC)	166	157		162	155		165	159		172	166	
7-8												
9-12												
Totals	403	382	171	406	388	172	419	404	178	422	407	179
Ratio of ADA to Enrollment		94.71%	42.43%		95.50%	42.43%		96.50%	42.43%		96.50%	42.43%
Temporary Homeschool												
TOTAL ELEMENTARY Schools												
TK-3	749	708		785	748		793	765		793	765	
4-6	476	450		471	449		485	468		499	482	
HOMESCHOOL												
7-8												
9-12												
SCOE/NPS K-3	3	2.71		3	2.85		3	2.90		3	2.90	
SCOE/NPS 4-6	4	4.04	0	6	5.70	0	6	6.50	0	6	6.50	0
Totals	1232	1164		1265	1206		1287	1243		1301	1256	
Ratio of ADA to Enrollment		94.50%			95.32%			96.56%			96.55%	
MARK WEST CHARTER SCHOOL												
	2023-24			2024-25			2025-26			2026-27		
K-3	2	2.64		6	5.94		6	5.94		6	5.94	
4-6	2	3.41		3	2.97		3	2.97		3	2.97	
7-8	103	96.30		116	110.20		122	117.12		122	117.73	
9-12												
Totals	107	102.35	57	125	119.11	67	131	126.03	70	131	126.64	70
Ratio of ADA to Enrollment		95.65%	53.27%		95.29%	53.27%		96.21%	53.27%		96.67%	53.27%
	1339	1267		1390	1325		1418	1369		1432	1383	

Cashflow Report
2024-25 Cash Flow - Budget
Base Year 2024-25

	Object Range	Budget/Beg. Balance	2024						2025		2025						Accruals	Adjustments	TOTAL	Variance
			July	August	September	October	November	December	January	February	March	April	May	June						
FINANCING CASH			15,288,446	15,288,446	15,505,174	15,026,960	14,555,094	13,699,771	11,954,681	15,329,609	14,269,651	13,025,309	12,171,997	15,904,299	14,582,002					
RECEIPTS																				
RF Sources																				
Principal Apportionment	8010-8019	8,200,304	1,193,879	1,193,879	1,254,157	1,193,879	—	60,278	477,552	541,225	601,503	541,225	541,225	601,503	—	—	—	8,200,304	—	
Property Taxes	8020-8079	9,935,112	—	—	—	—	—	4,967,556	—	—	—	4,967,556	—	—	—	—	—	9,935,112	—	
Miscellaneous Funds & LCFF Transfers	8080-8099	(740,203)	(58,782)	(53,600)	(61,568)	(62,451)	(71,467)	(53,548)	(76,842)	(71,467)	(42,876)	(62,534)	(62,534)	(62,534)	0	—	—	(740,203)	0	
Local Revenue	8100-8299	373,976	89,453	—	—	—	90,658	—	86,548	—	—	—	63,776	—	43,541	—	—	373,976	—	
Inter State Revenue	8300-8599	2,370,416	115,354	104,354	130,546	156,484	105,348	79,259	115,684	103,548	135,468	158,153	125,648	113,548	135,154	791,868	—	2,370,416	—	
Inter Local Revenue	8600-8799	941,818	92,742	92,742	143,304	92,742	121,290	50,563	37,097	42,043	92,605	42,043	42,043	92,605	—	—	—	941,818	—	
Refund Transfers In	8910-8929	909,216	—	—	—	—	—	305,680	—	—	356,846	—	—	246,690	—	—	—	909,216	—	
Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTAL RECEIPTS			21,990,639	1,432,645	1,337,374	1,466,439	1,380,654	245,829	5,409,787	640,038	615,349	1,143,546	5,646,443	710,158	991,812	178,695	791,868	21,990,639	0	
DISBURSEMENTS																				
Compensated Salaries	1000-1999	10,223,837	80,644	922,108	922,108	922,108	922,108	922,108	922,108	922,108	922,108	922,108	922,108	922,108	—	—	—	10,223,837	—	
Classified Salaries	2000-2999	2,796,533	96,877	252,106	252,106	252,106	252,106	252,106	252,106	252,106	252,106	252,106	252,106	178,592	—	—	—	2,796,533	—	
Employee Benefits	3000-3999	5,749,324	76,370	426,548	426,548	426,548	426,548	426,548	426,548	426,548	426,548	426,548	426,548	615,606	—	791,868	—	5,749,324	—	
Supplies and Services	4000-4999	375,228	20,456	50,648	65,483	38,854	30,548	20,345	30,564	30,254	10,354	19,345	36,193	—	1,500	—	—	375,228	—	
Capital Outlay	5000-5999	4,254,625	315,964	403,548	294,864	648,215	351,302	403,548	186,059	228,364	365,841	303,024	412,348	302,548	39,000	—	—	4,254,625	—	
Other Outgo	6000-6999	131,325	131,325	—	—	—	—	—	—	—	—	—	—	—	—	—	—	131,325	—	
Refund Transfers Out	7000-7499	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Financing Uses	7600-7629	170,000	85,000	—	—	—	—	—	—	—	—	—	—	85,000	—	—	—	170,000	—	
Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTAL DISBURSEMENTS			23,700,872	806,635	2,054,959	1,916,311	2,314,461	1,990,919	2,034,859	1,807,167	1,859,691	1,996,858	1,914,141	2,032,456	2,140,048	40,500	791,868	23,700,872	—	
BALANCE SHEET ITEMS																				
Assets and Deferred Outflows																				
Cash Not In Treasury	9111-9199	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	2,564,132	473,126	1,874,458	216,548	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Due From Other Funds	9310	2,251,658	121,564	2,130,094	—	—	—	—	—	—	—	—	—	—	178,695	—	—	2,742,827	—	
Stores	9320	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,251,658	
Prepaid Expenditures	9330	185,654	—	—	—	78,484	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Current Assets	9340	0	—	—	—	—	—	—	107,170	—	—	—	—	—	—	—	—	—	185,654	
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
SUBTOTAL			5,001,444	594,690	4,004,552	216,548	78,484	—	107,170	—	—	—	—	—	—	178,695	—	—	5,180,139	
Liabilities and Deferred Inflows																				
Accounts Payable	9500-9599	2,105,680	654,823	1,212,315	238,542	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Due To Other Funds	9610	2,251,658	121,564	2,130,094	—	—	—	—	—	—	—	—	—	—	40,500	—	—	2,146,180	—	
Current Loans	9640	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,251,658	
Unearned Revenues	9650	650,358	227,585	422,773	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	650,358	
SUBTOTAL			5,007,696	1,003,972	3,765,182	238,542	—	—	—	—	—	—	—	—	—	40,500	—	—	5,048,196	
Operating	9910	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS			(6,252)	(409,282)	239,370	(21,994)	78,484	—	107,170	—	—	—	—	—	—	138,195	—	—	131,943	
NET INCREASE/DECREASE (B - C + D)			(1,716,485)	216,728	(478,214)	(471,866)	(855,323)	(1,745,090)	3,374,928	(1,059,959)	(1,244,342)	(853,312)	3,732,303	(1,322,297)	(1,148,236)	276,390	—	—	(1,578,290)	
ENDING CASH (A + E)			15,505,174	15,026,960	14,555,094	13,699,771	11,954,681	15,329,609	14,269,651	13,025,309	12,171,997	15,904,299	14,582,002	13,433,766	—	—	—	—	—	
ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																			13,710,156	

2024-25 Cash Flow Fund 09 - Budget
Base Year 2024-25

	Object Range	Budget/Beg. Balance	2024						2025		2025				Accruals	Adjustments	TOTAL	Variance
			July	August	September	October	November	December	January	February	March	April	May	June				
BEGINNING CASH			321,836	321,836	370,082	542,451	604,058	622,540	552,420	377,174	353,881	337,588	376,368	345,137	317,763			
RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019	478,770	68,242	68,242	74,198	68,242	—	5,956	27,297	30,936	36,892	30,936	30,936	36,892	—	—	478,770	—
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	893,339	—	53,600	107,201	71,467	71,467	71,467	71,467	71,467	125,067	62,534	62,534	62,534	62,534	—	893,339	—
Federal Revenue	8100-8299	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other State Revenue	8300-8599	112,535	7,860	3,515	7,898	3,309	2,387	2,168	2,177	7,863	2,468	1,671	4,568	2,168	—	64,483	112,535	—
Other Local Revenue	8600-8799	10,000	—	—	2,500	—	—	2,500	—	—	2,500	—	—	2,500	—	—	10,000	—
Interfund Transfers In	8910-8929	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL RECEIPTS			1,494,644	76,102	125,358	191,796	143,018	73,854	82,091	100,941	110,267	166,927	95,141	98,038	104,094	62,534	64,483	1,494,644
DISBURSEMENTS																		
Certificated Salaries	1000-1999	841,594	14,738	75,125	75,125	75,125	75,125	75,125	75,125	75,125	75,125	75,125	75,125	75,604	—	—	841,594	—
Classified Salaries	2000-2999	151,980	1,912	9,332	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	14,450	10,688	—	—	151,980	—
Employee Benefits	3000-3999	440,184	4,499	27,884	27,884	27,884	27,884	27,884	27,884	27,884	27,884	27,884	27,884	92,367	—	64,483	440,184	—
Books and Supplies	4000-4999	22,093	2,252	4,077	3,733	1,023	945	2,054	2,121	1,316	454	1,125	807	638	1,548	—	22,093	—
Services	5000-5999	215,789	4,456	2,024	8,998	6,054	12,265	8,898	4,654	7,785	10,235	7,789	7,147	135,484	—	—	215,789	—
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interfund Transfers Out	7600-7629	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS			1,671,640	27,856	118,442	130,190	124,536	130,669	128,411	124,234	126,560	128,148	126,373	125,413	314,781	1,548	64,483	1,671,640
BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	165,453	—	165,453	—	—	—	—	—	—	—	—	—	—	62,534	—	227,987	—
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Stores	9320	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
SUBTOTAL			165,453	165,453	—	—	—	—	—	—	—	—	—	—	62,534	—	227,987	—
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	131,578	—	—	—	—	2,652	128,926	—	—	—	—	—	—	1,548	—	133,126	—
Due To Other Funds	9610	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Current Loans	9640	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Unearned Revenues	9650	10,654	—	—	—	—	10,654	—	—	—	—	—	—	—	—	—	10,654	—
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
SUBTOTAL			142,232	—	—	—	13,306	128,926	—	—	—	—	—	—	1,548	—	143,780	—
Nonoperating																		
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS			23,221	165,453	—	—	(13,306)	(128,926)	—	—	—	—	—	—	60,986	—	84,207	—
E. NET INCREASE/DECREASE (B - C + D)			(153,775)	48,246	172,369	61,607	18,483	(70,120)	(175,246)	(23,293)	(16,293)	38,780	(31,231)	(27,374)	(210,687)	121,972	—	(92,789)
F. ENDING CASH (A + E)				370,082	542,451	604,058	622,540	552,420	377,174	353,881	337,588	376,368	345,137	317,763	107,075	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																	229,047	