



## Executive Summary for FY 2023-24 Budget (1<sup>st</sup> Draft) Report

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April 26<sup>th</sup>, 2023

### Revenues Summary (Compared with the FY'23 2<sup>nd</sup> Interim Budget):

- Government revenues **increased** by **\$424,608** or **2%**.
- Estimated JRSF contribution **increased** by **\$2,897,709** or **33%**.
- Central Office – revenue from shared services **increased** by **\$142,757** or **11%**. The Central Office revenue increase is offset by the corresponding increase of MWA shared service expenses.

### Expenses Summary (Compared with the FY'23 2<sup>nd</sup> Interim Budget):

- The total expenses **increased** by **\$3,465,073** or **11%**.
  - MWA – “School” expenses **increased** by **\$3,452,582** or **12%**.
  - Central Office expenses **increased** by **\$12,491** or **0.3%**.

### Key Overview for the FY'24 Original Budget (1<sup>st</sup> Draft)

The following items highlight the **key changes** from the **FY'23 2<sup>nd</sup> Interim Budget** to the **FY'24 Original Budget**:

#### 1. Government Revenues

The net increase comprised of the following assumptions:

- a. State revenues per pupil increased by 8.13% as per the governor’s January budget proposal
- b. Decreased enrollment by 14 students from 1130 to 1116
- c. Eliminated COVID funding including ESSER II and Hold-Harmless
- d. Added three new grants (Arts, Music, and Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, and Prop 28 Art and Music)

#### 2. Personnel Expenses

- a. Assumed an average of 5% salary COLA increase for faculty and staff
- b. Budgeted full salaries for vacant positions in FY'24 budget vs. prorated salaries in FY'23 2<sup>nd</sup> interim budget (see Appendix B for current vacant positions)
- c. A Net increase of four new positions

#### 3. Supplies

- a. Added IT Core Cisco Switch Network equipment
- b. Added staff laptop replacements
- c. Added BEI camera maintenance contract

#### 4. Contract Services

- a. Eliminated Fruge contract
- b. Added 4 Non-public School Placement (NPS) for Special Education

## **Detailed Summary of Changes (FY'23 2<sup>nd</sup> Interim Budget to the FY'24 Original Budget)**

### **MWA – “SCHOOL” EXPENDITURES: TOTAL CHANGES – Increased BY \$3,452,582 (12%)**

#### **I. Salaries and Benefits – Increased by \$3,233,252 (19%)**

- Assumed an average of 5% salary COLA increase for faculty and staff
- Budgeted full salaries for vacant positions in FY'24 budget vs. prorated salaries in FY'23 2nd interim budget (see Appendix B for current vacant positions)
- Net increase of four new positions (see Appendix B for details)
  1. Added New positions (11)
    1. Assistant Principal (School-wide)
    2. Principal (School-wide)
    3. Director of DEI (School-wide)
    4. SST/504 Coordinator (School-wide)
    5. Student Activities Coordinator (MS)
    6. Visual Arts Teacher (US)
    7. History Teacher (US)
    8. SPED Instructional Aide (School-wide)
    9. Parent Organizer (School-wide)
    10. Teacher Resident (School-wide)
    11. Talent Recruiter (Central Office)
  2. Eliminated positions (7)
    1. Onsite Substitute Teacher (School-wide)
    2. Onsite Substitute Teacher (School-wide)
    3. Social Worker (School-wide)
    4. Director of Early College (US)
    5. HR Generalist (Central Office)
    6. 2 Associate Director of Talent (Central Office)

#### **II. Supplies – Increased by \$233,668 (18%)**

- Added staff laptops and docking station replacement
- Added Core Cisco Switch Network equipment
- Added drapes repairs in the common area

#### **III. Contracted Services – Decreased by \$14,338 (0.2%)**

- Increased professional development
- Eliminated Fruge contract
- Added 4 Non-public School Placement (NPS) for Special Education

### **CENTRAL OFFICE EXPENDITURES: TOTAL CHANGES – Increased BY \$12,491 (0.3%)**

#### **I. Salaries and Benefits – Increased by \$74,941 (3%)**

- Assumed an average of 5% salary COLA increase for faculty and staff
- Budgeted full salaries for vacant positions in FY'24 budget vs. prorated salaries in FY'23 2nd interim budget (see Appendix B for current vacant positions)

#### **II. Supplies – Decreased by \$6,500 (10%)**

- Reduced IT supplies

#### **III. Contracted Services – Decreased by \$55,900 (6%)**

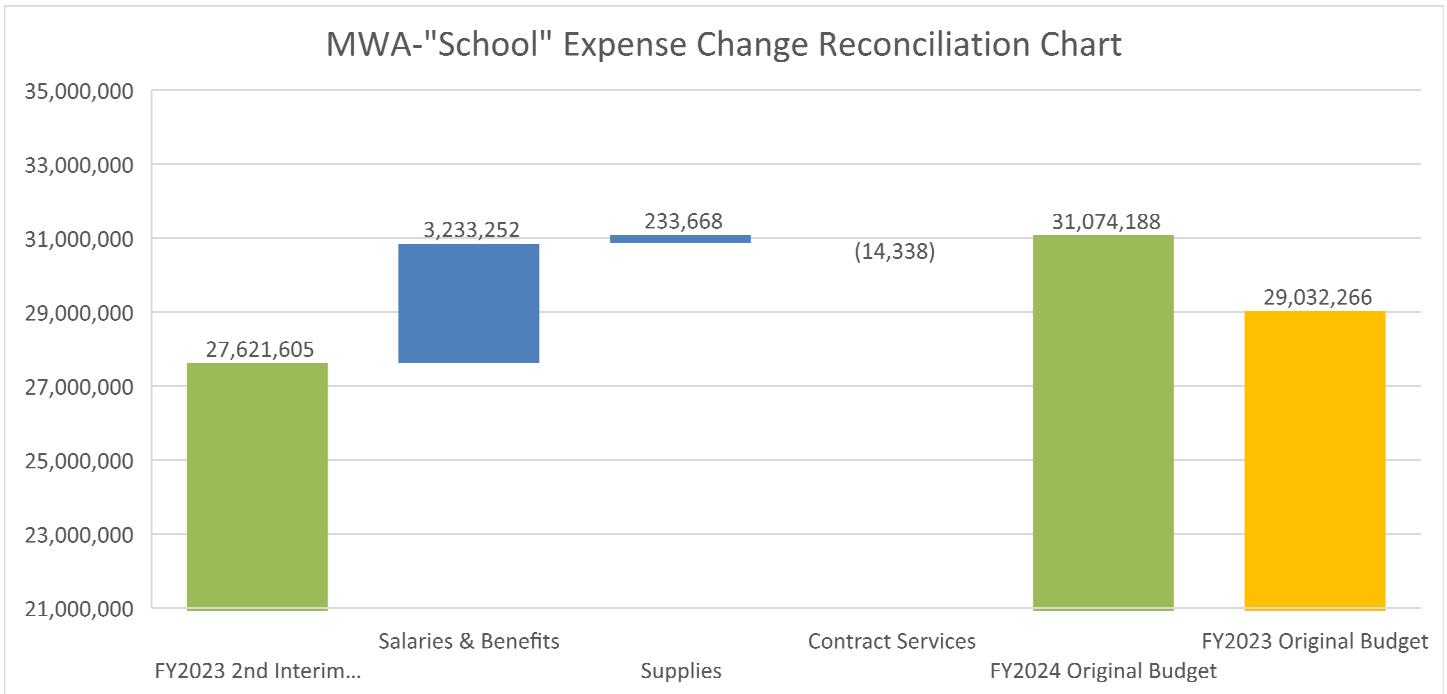
- Removed one-time severance
- Reduced talent contract services

## Appendix A – Summary Financials

### FY'24 Original Budget Summary Financials for MWA – “School”

#### MWA – “School” – Compare FY'23 2<sup>nd</sup> Interim Budget to FY'24 Budget

Location	2022-23 2 <sup>nd</sup> Interim Budget	2023-24 Original Budget	\$ Variance	% Variance
<b>Revenues</b>				
<b>Government</b>	\$20,297,372	\$20,721,980	\$424,608	2%
<b>Donation</b>	\$1,315,000	\$1,315,000	\$0	0%
<b>JRSF</b>	\$6,059,233	\$9,087,208	\$3,027,975	50%
<b>Total Revenues</b>	<b>\$27,671,605</b>	<b>\$31,124,188</b>	<b>\$3,452,583</b>	<b>12%</b>
<b>Expenses</b>				
<b>Salaries/Benefits</b>	\$17,070,461	\$20,303,714	\$3,233,252	19%
<b>Supplies</b>	\$1,275,931	\$1,509,599	\$233,668	18%
<b>Contracted Services</b>	\$9,275,213	\$9,260,875	-\$14,338	-0.2%
<b>Total Expenses</b>	<b>\$27,621,605</b>	<b>\$31,074,188</b>	<b>\$3,452,582</b>	<b>12%</b>
<b>Revenues – Government per ADA</b>	<b>\$19,524</b>	<b>\$20,197</b>	<b>\$673</b>	<b>3%</b>
<b>Expenses – Cost per Student (Exclude CO Fees)</b>	<b>\$23,285</b>	<b>\$26,543</b>	<b>\$3,258</b>	<b>14%</b>

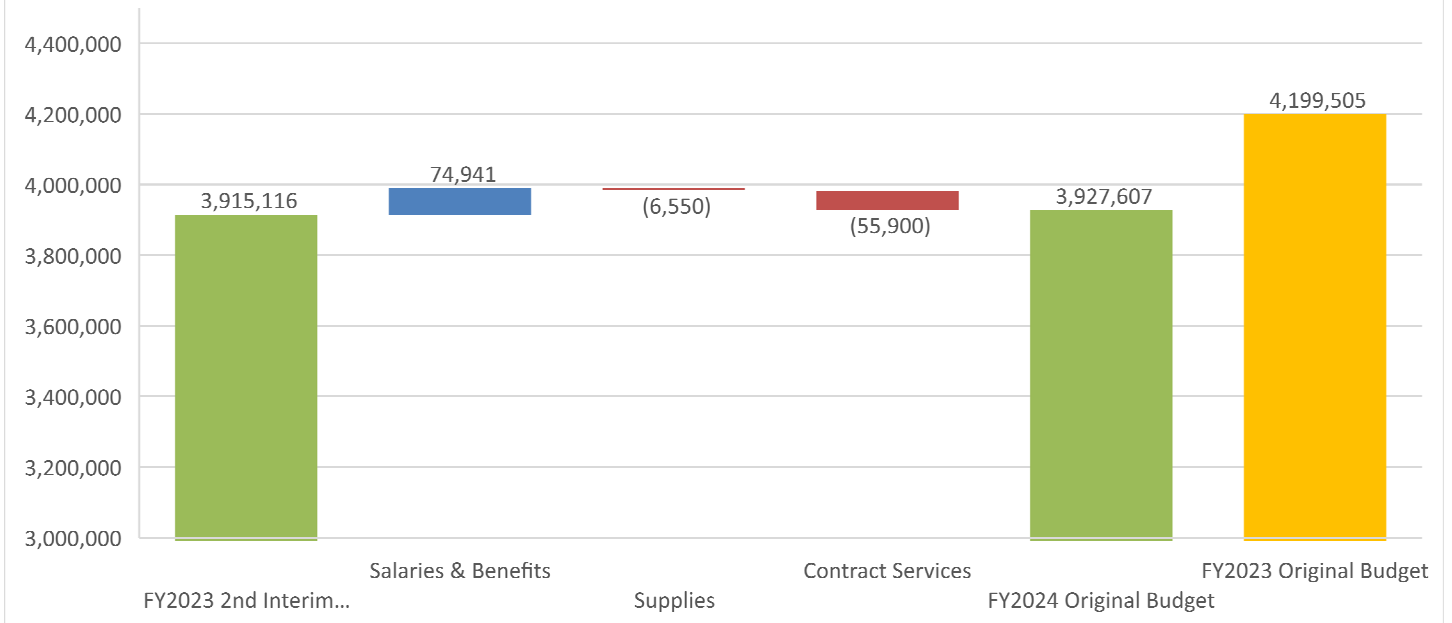


## FY'24 Original Budget Summary Financials for MWA – “Central Office”

### MWA Central Office – Compare FY'23 2<sup>nd</sup> Interim Budget to FY'24 Original Budget

Location	2021-22 2 <sup>nd</sup> Interim Budget	2021-22 2 <sup>nd</sup> Interim Budget	\$ Variance	% Variance
<b>Revenues</b>				
JRSF	\$2,605,473	\$2,475,207	-\$130,266	-5%
<b>Central Office (Shared Services Allocation)</b>	\$1,309,643	\$1,452,400	\$142,757	11%
<b>Total Revenues</b>	<b>\$3,915,116</b>	<b>\$3,927,607</b>	<b>\$12,491</b>	<b>0%</b>
<b>Expenses</b>				
Salaries/Benefits	\$2,980,812	\$3,055,753	\$74,941	3%
Supplies	\$66,250	\$59,700	-\$6,550	-10%
Contracted Services	\$868,054	\$812,154	-\$55,900	-6%
<b>Total Expenses</b>	<b>\$3,915,116</b>	<b>\$3,927,607</b>	<b>\$12,491</b>	<b>0.3%</b>

MWA Central Office Expense Change Reconciliation Chart



## Appendix B – Vacant, Newly Added, and Eliminated Positions

### Vacant Positions (19 in total as of late March):

#### Core Faculty & Faculty

1. History Teacher (MS)
2. History Teacher (MS)
3. Humanities Lead Teacher (MS)
4. Math & Science Teacher (MS)

#### Special Education Faculty and Staff

1. SPED Resource Teacher (School-wide)
2. SPED Resource Teacher (School-wide)
3. SPED Instructional Aide (School-wide)

#### Other MWA School Staff

1. Attendance Officer (School-wide)
2. Director of College & Career Counseling (US)
3. Dean of Students (School-wide)

#### Operations

1. Campus Supervisor (School-wide)
2. Campus Supervisor (School-wide)
3. Campus Supervisor (School-wide)
4. Lead Campus Supervisor (School-wide)

#### Information Technology

1. Desktop Support/AV Technician (School-wide)

#### Central Office Staff

1. Outreach and Marketing Coordinator
2. Director of Talent
3. Compliance Manager
4. HR Generalist

### Newly Added Positions (11 in total):

1. Assistant Principal (School-wide)
2. Principal (School-wide)
3. Director of DEI (School-wide)
4. SST/504 Coordinator (School-wide)
5. Student Activities Coordinator (MS)
6. Visual Arts Teacher (US)
7. History Teacher (US)
8. SPED Instructional Aide (School-wide)
9. Parent Organizer (School-wide)
10. Teacher Resident (School-wide)
11. Talent Recruiter (Central Office)

### Eliminated Positions (7):

1. Onsite Substitute Teacher (School-wide)
2. Onsite Substitute Teacher (School-wide)
3. Social Worker (School-wide)
4. Director of Early College (US)
5. HR Generalist (Central Office)
6. Associate Dir. of Talent (Central Office)
7. Associate Dir. of Talent (Central Office)

**Making Waves Academy  
Budget FY2024**

**MWA - "School" FY24  
Original Budget**

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
4	8011	State Aid - General Apportionment	7,212,388	8,143,609	931,220	13%	LCFF increased 8.13% and enrollment decreased by 14 students from 1130 to 1116
5	8012	Education Protection Account Entitlement	2,999,852	3,202,605	202,753	7%	
6	8096	In Lieu of Property Taxes	3,218,602	3,177,785	(40,816)	-1%	
7	8181	Special Education - Federal	140,500	128,302	(12,198)	-9%	
8	8220	Child Nutrition Programs - Fed	299,487	299,487	-	0%	
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%	
10	8262	Federal - ESSER Funding II	454,353	-	(454,353)	-100%	Used all Esser II funds
11	8263	Federal - ESSER Funding III	400,000	400,000	-	0%	
12	8290	Federal Title I - Basic Grant	373,608	408,891	35,283	9%	
13	8295	Federal Title II - Teacher and Principal Training	50,714	55,503	4,789	9%	
14	8296	Federal Title III - LEP	42,908	44,740	1,832	4%	
15	8297	Federal Title IV - Part A - Student Support	23,000	24,000	1,000	4%	
16	8311	State - Special Education	852,472	841,661	(10,811)	-1%	
17	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%	
18	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%	
19	8319	State - Prior Year - Hold Harmless Revenue	1,244,097	-	(1,244,097)	-100%	No more hold-harmless for 2023-24
20	8520	Child Nutrition Programs - State	180,961	180,961	-	0%	
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%	
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%	
23	8527	Educator Effectiveness	80,527	80,527	-	0%	
24	8528	A-G Grant	96,154	96,154	-	0%	
26	8530	Teacher Residency Expansion Grant	125,000	150,000	25,000	20%	
27	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	-	150,000	150,000	100%	New grant for 2023-24
28	8532	Learning Recovery Emergency Block Grant	-	635,721	635,721	100%	New grant for 2023-24
29	8545	School Facilities Lease Rmbsmnt SB740	1,280,787	1,264,919	(15,868)	-1%	
30	8550	Mandate Block Grand Funding CA	28,751	36,264	7,513	26%	
31	8560	State Lottery	246,385	243,261	(3,125)	-1%	
34	8594	Prop 28 Arts and Music	-	201,178	201,178	100%	New grant for 2023-24
35	8621	Measure G Parcel Tax	307,815	317,400	9,585	3%	
38	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%	
39	8981	John Regina Scully (JRS)	6,059,234	9,087,208	3,027,975	50%	
40	8986	School Supplies	6,000	6,000	-	0%	
41	8988	In-Kind Donations	9,000	9,000	-	0%	
42	8990	Contribution - Restricted	100,000	100,000	-	0%	
44		<b>Total Income</b>	<b>27,671,605</b>	<b>31,124,188</b>	<b>3,452,583</b>	<b>12%</b>	

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
45							
50		<b>Expenses</b>					
51	1100	Teacher Salaries	4,738,652	5,731,221	992,569	21%	Variance is from: • Added 6 teachers that was taught by onsite substitutes for specific subjects • New positions in FY24: -US History teacher -US Visual Arts teacher • COLA increase
52	1103	Substitute Teacher Salaries	785,071	499,516	(285,555)	-36%	Savings from removing 8 onsite substitutes: • 6 were filling in as teachers for specific subjects • 2 regular onsite substitutes
53	1200	Certificated Pupil Support	656,869	763,780	106,911	16%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -College & Career Counseling Coordinator -School Nurse • Removed Associate Director of Early College • Removed MS Social Worker • New position in FY24: -MS Student Activities Coordinator • COLA Increase
54	1300	Certificated Supervisor & Administrator Salaries	1,153,266	1,585,143	431,877	37%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -Dean of Students -Director of College & Career Counseling -Director of Student Support Systems • New positions in FY24: -Assistant Principal -Principal • COLA Increase
55	1409	Certificated Special Temporary COLA Bonus	1,704,313	2,004,000	299,687	18%	Vacant positions budgeted full STCOLA in FY24 vs. prorated in FY23 2nd interim and new positions in FY24
56	1900	Certificated Other Salaries	447,090	548,601	101,511	23%	Variance is from: • New position in FY24: -SST/504 Coordinator • COLA Increase
57	2100	Classified Instructional Aide Salaries	864,342	1,041,858	177,516	21%	Variance is from: • New positions in FY24: -SPED Instructional Aide -Teacher Resident • COLA Increase
58	2200	Classified Support Staff Salaries	857,848	967,767	109,919	13%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -4 Campus Supervisors -Lead Campus Supervisor • COLA Increase

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
59	2300	Classified Supervisor & Administrator Salaries	559,688	789,436	229,748	41%	Variance is from: • New position in FY24: -Director of DEI • No salary reimbursement from Alder for our Director of Teacher Residency • COLA Increase
60	2400	Classified Clerical and Office Salaries	783,904	951,360	167,456	21%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -Attendance Officer -Desktop Support/AV Technician • New position in FY24: -Parent Organizer • COLA Increase
61	2900	Classified Other Salaries	269,214	284,972	15,758	6%	
62		<b>Total Salaries</b>	<b>12,820,255</b>	<b>15,167,654</b>	<b>2,347,399</b>	<b>18%</b>	
63	3101	Certificated STRS	1,565,204	1,858,876	293,672	19%	Variance is from: • Vacant positions budgeted full salaries in FY24 eligible for CalSTRS vs. prorated in FY23 2nd interim • New positions in FY24 • COLA increase
64	3301	Certificated Social Security/Medicare	435,838	502,609	66,771	15%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim • New positions in FY24 • COLA increase
65	3401	Certificated Health & Welfare Benefits	1,844,387	2,320,245	475,858	26%	Variance is from: • Vacant positions budgeted at full cost estimated health insurance vs. prorated in FY23 2nd interim • Projected health insurance rate increase for CY2024
66	3501	Certificated Unemployment Insurance	69,683	75,838	6,155	9%	
67	3601	Certificated Workers Comp Insurance	167,963	197,180	29,216	17%	Variance is from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim • New positions in FY24 • COLA increase
68	3701	Certificated Retirement Match	105,041	119,221	14,181	14%	
69	3999	Accrued Paid Time Off	62,091	62,091	-	0%	
70		<b>Total Benefits</b>	<b>4,250,206</b>	<b>5,136,060</b>	<b>885,854</b>	<b>21%</b>	
71		<b>Total Salaries &amp; Benefits</b>	<b>17,070,461</b>	<b>20,303,714</b>	<b>3,233,252</b>	<b>19%</b>	
72							
73	4100	Approved Textbooks and Core Curricula Materials	158,000	138,000	(20,000)	-13%	Removed Discovery Education Curricula for MS
74	4200	Books and Other Reference Materials	11,000	16,450	5,450	50%	
75	4315	Custodial Supplies	50,000	50,000	-	0%	
76	4325	Instructional Materials & Supplies	333,659	326,801	(6,858)	-2%	
77	4330	Office Supplies	3,800	3,800	-	0%	
78	4390	Other Food	-	-	-		



	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
79	4410	Furniture, Equipment & Supplies (non-capitalized)	72,000	115,000	43,000	60%	Variance is from: <ul style="list-style-type: none"> <li>• \$42K - Drapes repairs at commons area</li> <li>• \$22K - Repair or replace upholstered furniture stored at MWF</li> <li>• \$12K - Vape detectors</li> <li>• \$10K - File Cabinets</li> <li>• -\$5K - Clocks &amp; Fire Extinguishers (One time expense in FY23)</li> <li>• -\$38K - BEI Cameras (One time expense in FY23)</li> </ul>
80	4420	Computers and IT Supplies (non-capitalized)	211,022	431,598	220,576	105%	Variance is from: <ul style="list-style-type: none"> <li>• \$190.8K - Staff laptops and docking station replacement</li> <li>• \$75K - Core Cisco Switch (Network Equipment)</li> <li>• -\$20.3K - Security Cameras for security infrastructure remediation project (One time expense in FY23)</li> <li>• -\$25K - Security integration consulting services (One time expense in FY23)</li> </ul>
81	4710	Student Food Services	415,000	415,000	-	0%	
82	4910	Emergency Supplies	14,450	5,950	(8,500)	-59%	
83	4990	Contingency	7,000	7,000	-	0%	
84		<b>Total Supplies</b>	<b>1,275,931</b>	<b>1,509,599</b>	<b>233,668</b>	<b>18%</b>	
85	5210	Conference Fees	88,723	137,723	49,000	55%	Increase in staff professional development
86	5215	Travel - Mileage, Parking, Tolls	11,625	10,725	(900)	-8%	
87	5220	Travel - Airfare & Lodging	43,425	41,525	(1,900)	-4%	
88	5225	Travel - Meals & Entertainment	26,800	26,900	100	0%	
89	5305	Professional Dues & Memberships	25,100	29,700	4,600	18%	
90	5421	General Liability Insurance	476,925	476,925	-	0%	
91	5510	Utilities - Gas and Electric	495,500	495,500	-	0%	
92	5515	Janitorial & Gardening Services	602,862	602,862	-	0%	
93	5525	Utilities - Waste	60,000	60,000	-	0%	
94	5530	Utilities - Water	96,000	96,000	-	0%	
95	5605	Equipment Leases and Rentals	148,800	120,000	(28,800)	-19%	New copier lease at lower rate
96	5610	Occupancy Rent	1,840,838	1,840,838	-	0%	
97	5612	Additional Facilities Use Fees	21,500	21,500	-	0%	
98	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%	
99	5617	Repairs and Maintenance - Non-computer Equipment	5,000	5,300	300	6%	
100	5618	Repairs & Maintenance - Auto	18,500	18,000	(500)	-3%	
104	5806	County Oversight Fees	107,000	145,240	38,240	36%	Adjusted to match government revenue increase
105	5810	Contracted Services	657,717	672,617	14,900	2%	
106	5810.001	Food Service Administration	1,000	1,000	-	0%	
108	5810.003	Student Transportation	252,500	262,500	10,000	4%	
109	5810.004	Intervention & Consultation	82,500	82,500	-	0%	
110	5810.005	Psychological Services	653,065	200,000	(453,065)	-69%	Frugue contract - not renewing in FY24
111	5810.006	Substitute Teachers	115,000	125,000	10,000	9%	
112	5810.007	Interscholastic - Coaches	-	-	-		

	A	B	C	H	K	L	M
2	Acct #	Account/Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
113	5810.008	Information Technology	842,350	835,530	(6,820)	-1%	
115	5811	Student Exam Fees	17,000	17,000	-	0%	
117	5820	Recruiting - Students	-	-	-		
118	5821	Printing and Reproduction	32,000	31,000	(1,000)	-3%	
119	5840	Entrance, Admission, & Ticket Fees (not staff conference)	49,200	42,200	(7,000)	-14%	
120	5850	Staff Recruitment	2,000	2,000	-	0%	
121	5851	Continuing Education Support	112,750	123,000	10,250	9%	
123	5897	Special Ed Contract Services	569,290	761,290	192,000	34%	4 NPS student placement at \$4K per month per student
124	5898	Use Tax	1,000	1,000	-	0%	
125	5905	Company Cell Phones	35,200	35,200	-	0%	
126	5910	Internet and Wifi	138,600	150,600	12,000	9%	
127	5915	Postage and Delivery	22,000	23,500	1,500	7%	
128	5920	Landlines and Office Based Phones	7,800	7,800	-	0%	
130	6900	Depreciation and Amortization	25,000	25,000	-	0%	
131	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,452,400	142,757	11%	Adjusted to match government revenue increase
132		<b>Total Contract Services</b>	<b>9,275,213</b>	<b>9,260,875</b>	<b>(14,338)</b>	0%	
133							
134		Total Salaries & Benefits	17,070,461	20,303,714	3,233,252	19%	
135		Total Supplies	1,275,931	1,509,599	233,668	18%	
136		Total Contract Services	9,275,213	9,260,875	(14,338)	-0.2%	
137		<b>Total Expenses</b>	<b>27,621,605</b>	<b>31,074,188</b>	<b>3,452,582</b>	12%	
155							
156		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>			

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
3		<b>Income</b>					
39	8981	John Regina Scully (JRS)	2,605,473	2,475,207	(130,266)	-5%	
43	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,452,400	142,757	11%	
44		<b>Total Income</b>	<b>3,915,116</b>	<b>3,927,607</b>	<b>12,491</b>	0%	
45							
49							
50		<b>Expenses</b>					
51	1100	Teacher Salaries	-	-	-		
52	1103	Substitute Teacher Salaries	-	-	-		
53	1200	Certificated Pupil Support	-	-	-		
54	1300	Certificated Supervisor & Administrator Salaries	-	-	-		
55	1409	Certificated Special Temporary COLA Bonus	193,000	192,000	(1,000)	-1%	Vacant positions budgeted full STCOLA in FY24 vs. prorated in FY23 2nd interim
56	1900	Certificated Other Salaries	-	-	-		
57	2100	Classified Instructional Aide Salaries	-	-	-		
58	2200	Classified Support Staff Salaries	-	-	-		
59	2300	Classified Supervisor & Administrator Salaries	1,967,939	1,940,063	(27,876)	-1%	Variance from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -Director of Talent • New position in FY24: -Talent Recruiter • Removed HR Generalist • Removed 2 Associate Director of Talent Acquisition • COLA increase
60	2400	Classified Clerical and Office Salaries	168,138	238,000	69,862	42%	Variance from: • Vacant positions budgeted full salaries in FY24 vs. prorated in FY23 2nd interim: -Compliance Manager -Outreach and Marketing Coordinator • COLA increase
61	2900	Classified Other Salaries	-	-	-		
62		<b>Total Salaries</b>	<b>2,329,076</b>	<b>2,370,063</b>	<b>40,987</b>	2%	
63	3101	Certificated STRS	68,508	68,172	(336)	0%	
64	3301	Certificated Social Security/Medicare	149,657	148,851	(806)	-1%	
65	3401	Certificated Health & Welfare Benefits	269,607	303,237	33,631	12%	Variance from: • Vacant positions budgeted at full cost estimated health insurance vs. prorated in FY23 2nd interim • Projected health insurance rate increase for FY2024
66	3501	Certificated Unemployment Insurance	12,668	11,850	(818)	-6%	

**Making Waves Academy  
Budget FY2024**

**MWA Central Office  
FY24 Original Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
67	3601	Certificated Workers Comp Insurance	30,278	30,811	533	2%	
68	3701	Certificated Retirement Match	71,096	72,846	1,750	2%	
69	3999	Accrued Paid Time Off	49,923	49,923	-	0%	
70		<b>Total Benefits</b>	<b>651,736</b>	<b>685,690</b>	<b>33,954</b>	5%	
71		<b>Total Salaries &amp; Benefits</b>	<b>2,980,812</b>	<b>3,055,753</b>	<b>74,941</b>	3%	
72							
73	4100	Approved Textbooks and Core Curricula Materials	-	-	-		
74	4200	Books and Other Reference Materials	1,400	1,600	200	14%	
75	4315	Custodial Supplies	-	-	-		
76	4325	Instructional Materials & Supplies	-	-	-		
77	4330	Office Supplies	12,900	15,900	3,000	23%	
78	4390	Other Food	1,500	1,000	(500)	-33%	
79	4410	Furniture, Equipment & Supplies (non-capitalized)	1,000	1,000	-	0%	
80	4420	Computers and IT Supplies (non-capitalized)	19,450	10,200	(9,250)	-48%	
81	4710	Student Food Services	-	-	-		
82	4910	Emergency Supplies	-	-	-		
83	4990	Contingency	30,000	30,000	-	0%	
84		<b>Total Supplies</b>	<b>66,250</b>	<b>59,700</b>	<b>(6,550)</b>	-10%	
85	5210	Conference Fees	26,000	27,500	1,500	6%	
86	5215	Travel - Mileage, Parking, Tolls	3,100	4,450	1,350	44%	
87	5220	Travel - Airfare & Lodging	7,000	9,500	2,500	36%	
88	5225	Travel - Meals & Entertainment	3,200	5,200	2,000	63%	
89	5305	Professional Dues & Memberships	31,250	30,500	(750)	-2%	
90	5421	General Liability Insurance	-	-	-		
91	5510	Utilities - Gas and Electric	-	-	-		
92	5515	Janitorial, Gardening Services & Supplies	-	-	-		
93	5525	Utilities - Waste	-	-	-		
94	5530	Utilities - Water	-	-	-		
95	5605	Equipment Leases and Rentals	6,200	5,000	(1,200)	-19%	
96	5610	Occupancy Rent	-	-	-		
97	5612	Additional Facilities Use Fees	-	-	-		
98	5615	Repairs and Maintenance - Building	-	-	-		
99	5617	Repairs and Maintenance - Non-computer Equipment	-	-	-		
100	5618	Repairs & Maintenance - Auto	-	-	-		
101	5803	Accounting Fees	30,000	30,000	-	0%	
102	5804	Legal Fees	85,000	85,000	-	0%	
103	5805	External Management and Administrative Fees	-	-	-		

**Making Waves Academy  
Budget FY2024**

**MWA Central Office  
FY24 Original Budget**

	A	B	C	H	K	L	M
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)	Notes
104	5806	County Oversight Fees	-	-	-		
105	5810	Contracted Services	311,950	270,950	(41,000)	-13%	Variance is from: • -\$25K - Removed one-time severance • -\$16K - Foresee less contracted services help
106	5810.001	Food Service Administration	-	-	-		
107	5810.002	Student Information & Assessment	66,800	66,800	-	0%	
108	5810.003	Student Transportation	-	-	-		
109	5810.004	Intervention & Consultation	1,000	1,000	-	0%	
110	5810.005	Psychological Services	1,000	1,000	-	0%	
111	5810.006	Substitute Teachers	-	-	-		
112	5810.007	Interscholastic - Coaches	-	-	-		
113	5810.008	Information Technology	100,004	100,004	-	0%	
114	5810.009	Outsourced Teaching	-	-	-		
115	5811	College Application Fees	-	-	-		
116	5812	College Entrance Exams	-	-	-		
117	5820	Recruiting - Students	10,000	10,000	-	0%	
118	5821	Printing and Reproduction	2,500	2,500	-	0%	
119	5840	Study Trip - Entrance, Admission, & Ticket Fees (not staff conference)	-	-	-		
120	5850	Staff Recruitment	92,250	72,000	(20,250)	-22%	Removed PDP Training & renewal fee
121	5851	Continuing Education Support	15,000	10,000	(5,000)	-33%	
122	5853	Payroll Processing Fees	63,000	68,000	5,000	8%	
123	5897	Special Ed Encroachment WCCUSD	-	-	-		
124	5898	Use Tax	-	-	-		
125	5905	Company Cell Phones	7,500	7,500	-	0%	
126	5910	Internet and Wifi	-	-	-		
127	5915	Postage and Delivery	4,800	4,750	(50)	-1%	
128	5920	Landlines and Office Based Phones	-	-	-		
129	5992	Bank fees	500	500	-	0%	
130	6900	Depreciation and Amortization	-	-	-		
131	INCO.EXP	5895 Central Office (Shared Services Allocation)	-	-	-		
132		<b>Total Contract Services</b>	<b>868,054</b>	<b>812,154</b>	<b>(55,900)</b>	-6%	
133							
134		Total Salaries & Benefits	2,980,812	3,055,753	74,941	3%	
135		Total Supplies	66,250	59,700	(6,550)	-10%	
136		Total Contract Services	868,054	812,154	(55,900)	-6%	
137		<b>Total Expenses</b>	<b>3,915,116</b>	<b>3,927,607</b>	<b>12,491</b>	0%	
138							
139		<b>Net Income</b>	<b>0</b>	<b>0</b>			

MWA-"School" and MWA Central Office  
FY24 Original Budget

	A	B	C	H	K	L
1		<b>Summary</b>				
2	<b>Account #</b>	<b>Account Title</b>	<b>FY2023 2nd Interim Budget (A)</b>	<b>FY2024 Original Budget (C)</b>	<b>Variance FY24 Original vs. FY23 2nd Interim (C-A)</b>	<b>% Variance (C) vs. (A)</b>
3		<b>Income</b>				
4	8011	State Aid - General Apportionment	7,212,388	8,143,609	931,220	13%
5	8012	Education Protection Account Entitlement	2,999,852	3,202,605	202,753	7%
6	8096	In Lieu of Property Taxes	3,218,602	3,177,785	(40,816)	-1%
7	8181	Special Education - Federal	140,500	128,302	(12,198)	-9%
8	8220	Child Nutrition Programs - Fed	299,487	299,487	-	0%
9	8230	Homeless Children and Youth II	3,000	3,000	-	0%
10	8262	Federal - ESSER Funding II	454,353	-	(454,353)	-100%
11	8263	Federal - ESSER Funding III	400,000	400,000	-	0%
12	8290	Federal Title I - Basic Grant	373,608	408,891	35,283	9%
13	8295	Federal Title II - Teacher and Principal Training	50,714	55,503	4,789	9%
14	8296	Federal Title III - LEP	42,908	44,740	1,832	4%
15	8297	Federal Title IV - Part A - Student Support	23,000	24,000	1,000	4%
16	8311	State - Special Education	852,472	841,661	(10,811)	-1%
17	8313	State - Special Education - Level 2 Mental Health	53,300	53,300	-	0%
18	8314	State - Special Education - Level 3 Mental Health	43,008	43,008	-	0%
19	8319	State - Prior Year - Hold Harmless Revenue	1,244,097	-	(1,244,097)	-100%
20	8520	Child Nutrition Programs - State	180,961	180,961	-	0%
21	8525	Expanded Learning Opportunity Grant	207,393	207,393	-	0%
22	8526	Expanded Learning Opportunities Program (ELOP)	332,310	332,310	-	0%
23	8527	Educator Effectiveness	80,527	80,527	-	0%
24	8528	A-G Grant	96,154	96,154	-	0%
26	8530	Teacher Residency Expansion Grant	125,000	150,000	25,000	20%
27	8531	Arts, Music, and Instructional Materials Discretionary Block Grant	-	150,000	150,000	
28	8532	Learning Recovery Emergency Block Grant	-	635,721	635,721	
29	8545	School Facilities Lease Rmbsmnt SB740	1,280,787	1,264,919	(15,868)	-1%
30	8550	Mandate Block Grand Funding CA	28,751	36,264	7,513	26%
31	8560	State Lottery	246,385	243,261	(3,125)	-1%
34	8594	Prop 28 Arts and Music	-	201,178	201,178	

MWA-"School" and MWA Central Office  
FY24 Original Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
35	8621	Measure G Parcel Tax	307,815	317,400	9,585	3%
38	8980	Contribution - Unrestricted	1,200,000	1,200,000	-	0%
39	8981	John Regina Scully (JRS)	8,664,707	11,562,415	2,897,709	33%
40	8986	School Supplies	6,000	6,000	-	0%
41	8988	In-Kind Donations	9,000	9,000	-	0%
42	8990	Contribution - Restricted	100,000	100,000	-	0%
43	INCO.INC	Central Office (Revenue from Shared Services Allocation)	1,309,643	1,452,400	142,757	11%
44		<b>Total Income</b>	<b>31,586,721</b>	<b>35,051,795</b>	<b>3,465,074</b>	11%
45						
50		<b>Expenses</b>				
51	1100	Teacher Salaries	4,738,652	5,731,221	992,569	21%
52	1103	Substitute Teacher Salaries	785,071	499,516	(285,555)	-36%
53	1200	Certificated Pupil Support	656,869	763,780	106,911	16%
54	1300	Certificated Supervisor & Administrator Salaries	1,153,266	1,585,143	431,877	37%
55	1409	Certificated Special Temporary COLA Bonus	1,897,313	2,196,000	298,687	16%
56	1900	Certificated Other Salaries	447,090	548,601	101,511	23%
57	2100	Classified Instructional Aide Salaries	864,342	1,041,858	177,516	21%
58	2200	Classified Support Staff Salaries	857,848	967,767	109,919	13%
59	2300	Classified Supervisor & Administrator Salaries	2,527,627	2,729,499	201,872	8%
60	2400	Classified Clerical and Office Salaries	952,041	1,189,360	237,319	25%
61	2900	Classified Other Salaries	269,214	284,972	15,758	6%
62		<b>Total Salaries</b>	<b>15,149,332</b>	<b>17,537,717</b>	<b>2,388,385</b>	16%
63	3101	Certificated STRS	1,633,712	1,927,048	293,336	18%
64	3301	Certificated Social Security/Medicare	585,494	651,459	65,965	11%
65	3401	Certificated Health & Welfare Benefits	2,113,993	2,623,483	509,489	24%
66	3501	Certificated Unemployment Insurance	82,351	87,689	5,338	6%
67	3601	Certificated Workers Comp Insurance	198,241	227,990	29,749	15%
68	3701	Certificated Retirement Match	176,136	192,067	15,930	9%
69	3999	Accrued Paid Time Off	112,014	112,014	-	0%
70		<b>Total Benefits</b>	<b>4,901,942</b>	<b>5,821,750</b>	<b>919,808</b>	19%
71		<b>Total Salaries &amp; Benefits</b>	<b>20,051,274</b>	<b>23,359,467</b>	<b>3,308,193</b>	16%
72						
73	4100	Approved Textbooks and Core Curricula Materials	158,000	138,000	(20,000)	-13%
74	4200	Books and Other Reference Materials	12,400	18,050	5,650	46%
75	4315	Custodial Supplies	50,000	50,000	-	0%

MWA-"School" and MWA Central Office  
FY24 Original Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
76	4325	Instructional Materials & Supplies	333,659	326,801	(6,858)	-2%
77	4330	Office Supplies	16,700	19,700	3,000	18%
78	4390	Other Food	1,500	1,000	(500)	-33%
79	4410	Furniture, Equipment & Supplies (non-capitalized)	73,000	116,000	43,000	59%
80	4420	Computers and IT Supplies (non-capitalized)	230,472	441,798	211,326	92%
81	4710	Student Food Services	415,000	415,000	-	0%
82	4910	Emergency Supplies	14,450	5,950	(8,500)	-59%
83	4990	Contingency	37,000	37,000	-	0%
84		<b>Total Supplies</b>	<b>1,342,181</b>	<b>1,569,299</b>	<b>227,118</b>	<b>17%</b>
85	5210	Conference Fees	114,723	165,223	50,500	44%
86	5215	Travel - Mileage, Parking, Tolls	14,725	15,175	450	3%
87	5220	Travel - Airfare & Lodging	50,425	51,025	600	1%
88	5225	Travel - Meals & Entertainment	30,000	32,100	2,100	7%
89	5305	Professional Dues & Memberships	56,350	60,200	3,850	7%
90	5421	General Liability Insurance	476,925	476,925	-	0%
91	5510	Utilities - Gas and Electric	495,500	495,500	-	0%
92	5515	Janitorial & Gardening Services	602,862	602,862	-	0%
93	5525	Utilities - Waste	60,000	60,000	-	0%
94	5530	Utilities - Water	96,000	96,000	-	0%
95	5605	Equipment Leases and Rentals	155,000	125,000	(30,000)	-19%
96	5610	Occupancy Rent	1,840,838	1,840,838	-	0%
97	5612	Additional Facilities Use Fees	21,500	21,500	-	0%
98	5615	Repairs and Maintenance - Building	281,000	281,000	-	0%
99	5617	Repairs and Maintenance - Non-computer Equipment	5,000	5,300	300	6%
100	5618	Repairs & Maintenance - Auto	18,500	18,000	(500)	-3%
101	5803	Accounting Fees	30,000	30,000	-	0%
102	5804	Legal Fees	85,000	85,000	-	0%
104	5806	County Oversight Fees	107,000	145,240	38,240	36%
105	5810	Contracted Services	969,667	943,567	(26,100)	-3%
106	5810.001	Food Service Administration	1,000	1,000	-	0%
107	5810.002	Student Information & Assessment	66,800	66,800	-	0%
108	5810.003	Student Transportation	252,500	262,500	10,000	4%
109	5810.004	Intervention & Consultation	83,500	83,500	-	0%
110	5810.005	Psychological Services	654,065	201,000	(453,065)	-69%
111	5810.006	Substitute Teachers	115,000	125,000	10,000	9%
112	5810.007	Interscholastics - Coaches	-	-	-	
113	5810.008	Information Technology	942,354	935,534	(6,820)	-1%



MWA-"School" and MWA Central Office  
FY24 Original Budget

	A	B	C	H	K	L
2	Account #	Account Title	FY2023 2nd Interim Budget (A)	FY2024 Original Budget (C)	Variance FY24 Original vs. FY23 2nd Interim (C-A)	% Variance (C) vs. (A)
115	5811	Student Exam Fees	17,000	17,000	-	0%
117	5820	Recruiting - Students	10,000	10,000	-	0%
118	5821	Printing and Reproduction	34,500	33,500	(1,000)	-3%
119	5840	Entrance, Admission, & Ticket Fees (not staff conference)	49,200	42,200	(7,000)	-14%
120	5850	Staff Recruitment	94,250	74,000	(20,250)	-21%
121	5851	Continuing Education Support	127,750	133,000	5,250	4%
122	5853	Payroll Processing Fees	63,000	68,000	5,000	8%
123	5897	Special Ed Encroachment WCCUSD	569,290	761,290	192,000	34%
124	5898	Use Tax	1,000	1,000	-	0%
125	5905	Company Cell Phones	42,700	42,700	-	0%
126	5910	Internet and Wifi	138,600	150,600	12,000	9%
127	5915	Postage and Delivery	26,800	28,250	1,450	5%
128	5920	Landlines and Office Based Phones	7,800	7,800	-	0%
129	5992	Bank fees	500	500	-	0%
130	6900	Depreciation and Amortization	25,000	25,000	-	0%
131	INCO.EXP	5895 Central Office (Shared Services Allocation)	1,309,643	1,452,400	142,757	11%
132		<b>Total Contract Services</b>	<b>10,143,267</b>	<b>10,073,029</b>	<b>(70,238)</b>	<b>-1%</b>
133						
134		Total Salaries & Benefits	20,051,274	23,359,467	3,308,193	16%
135		Total Supplies	1,342,181	1,569,299	227,118	17%
136		Total Contract Services	10,143,267	10,073,029	(70,238)	-1%
137		<b>Total Expenses</b>	<b>31,536,722</b>	<b>35,001,795</b>	<b>3,465,073</b>	<b>11%</b>
138						
139		<b>Net Income</b>	<b>50,000</b>	<b>50,000</b>		