



Woodland Joint Unified School District

2019-20

July 1st Budget Adoption

Overview

- Introductions
 - Lewis Wiley, Assistant Superintendent of Business
 - Luis Ballesteros, Director of Fiscal Services
 - Brenda Corona, Supervisor Fiscal Services/Internal Auditor
- May Revise Update
- Proposed Budget FY 2019-20
 - Budget Assumptions
 - General Fund Proposed Budget
 - Multi Year Projections
 - Future Considerations
- Q/A



May Revise Update

May Revise Update

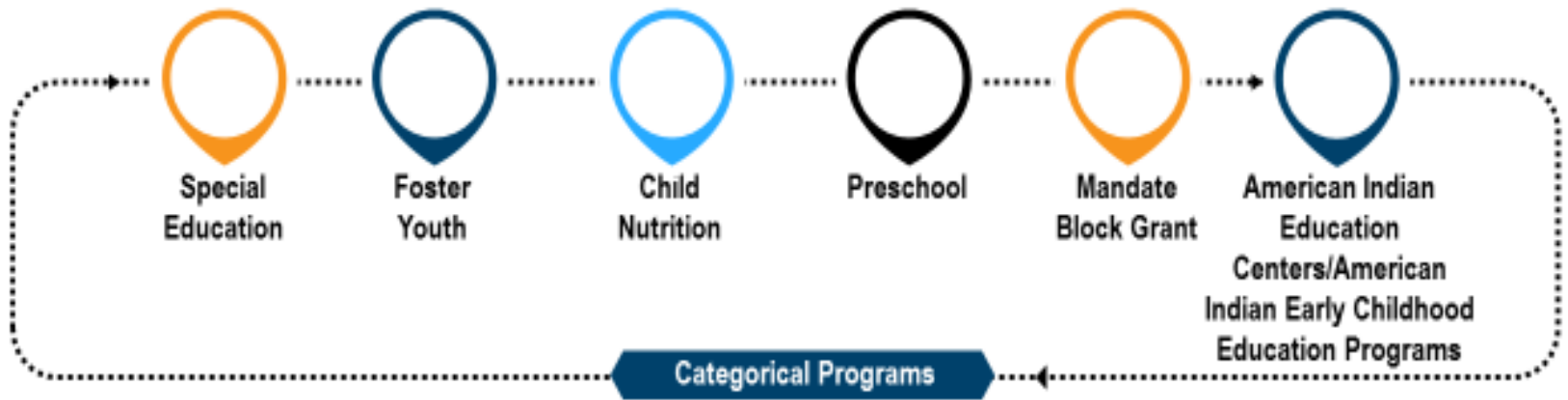


Statutory COLA at 3.26%

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- The May Revision proposes a 3.26% statutory cost-of-living adjustment (COLA) (down from the 3.46% estimated COLA in January)
- Categorical programs outside of the Local Control Funding Formula (LCFF) will receive the statutory COLA
 - As costs continue to rise, these programs will see adjustments for COLA only (and average daily attendance (ADA) for Special Education)



Acronyms

ADA	Average Daily Attendance
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
COLA	Cost-of-Living Adjustment
DM	Deferred Maintenance
GSA	Grade Span Adjustment
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
OASDI	Old Age, Survivors and Disability Insurance
SIA	Schools Insurance Authority
SSC	School Services of California
TK	Transitional Kindergarten

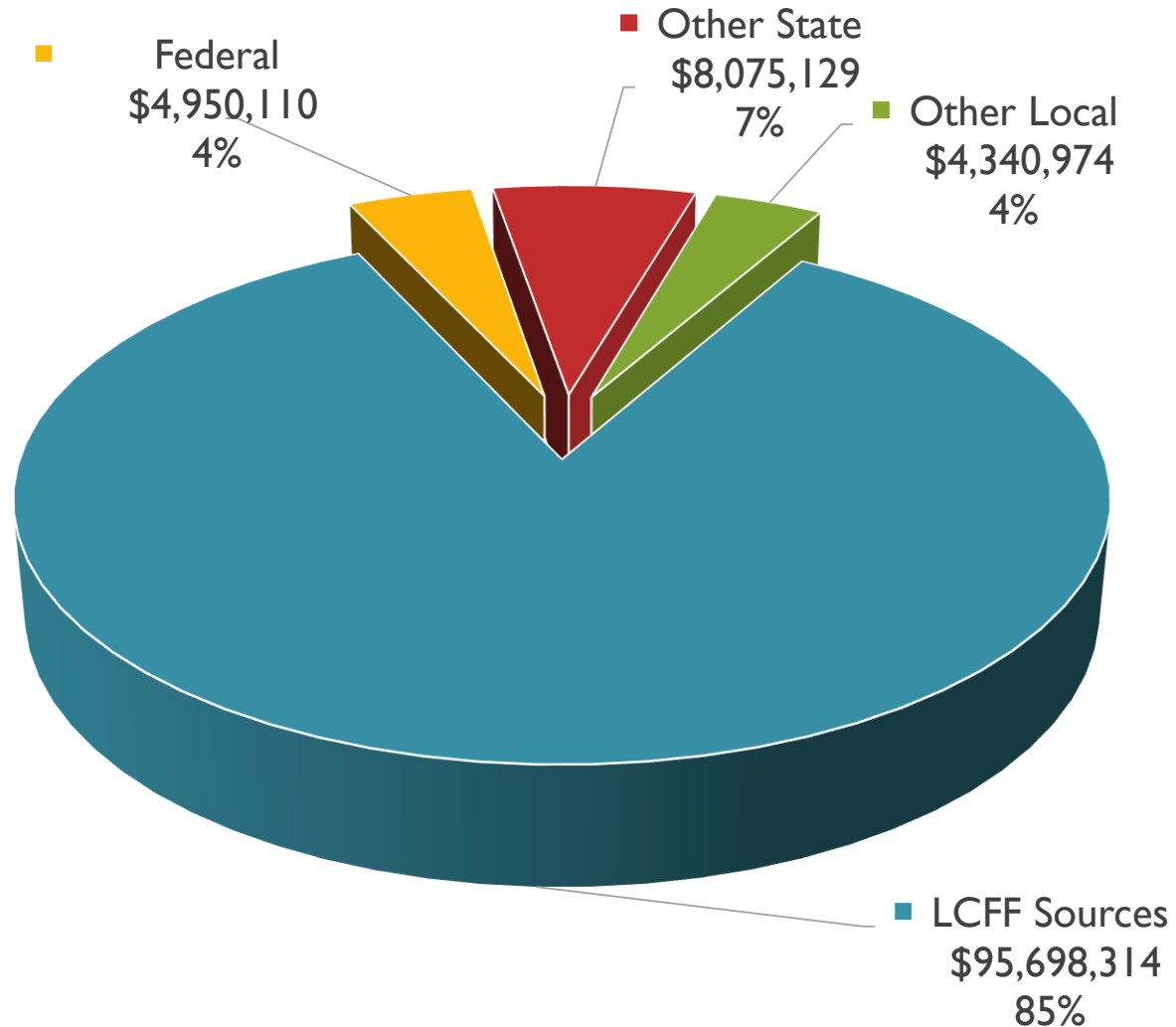
Next Steps

- State level
 - Budget Committee hearings
 - Vote on budget by legislature
 - Governor signs budget
- Local level
 - Adopt the LCAP and budget
 - 45-day budget revision if material changes from adopted budget

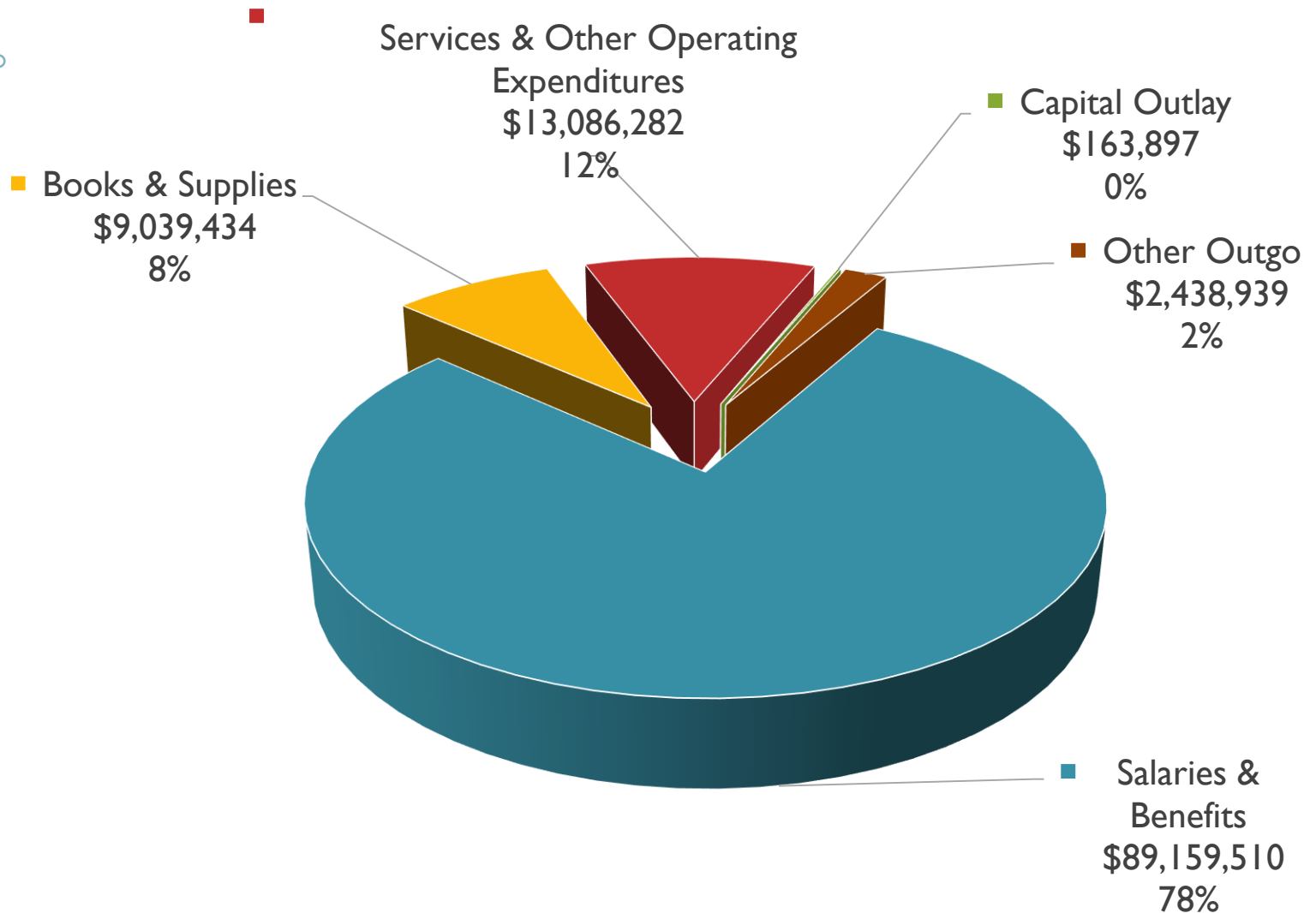


WJUSD's Proposed Budget 2019-20

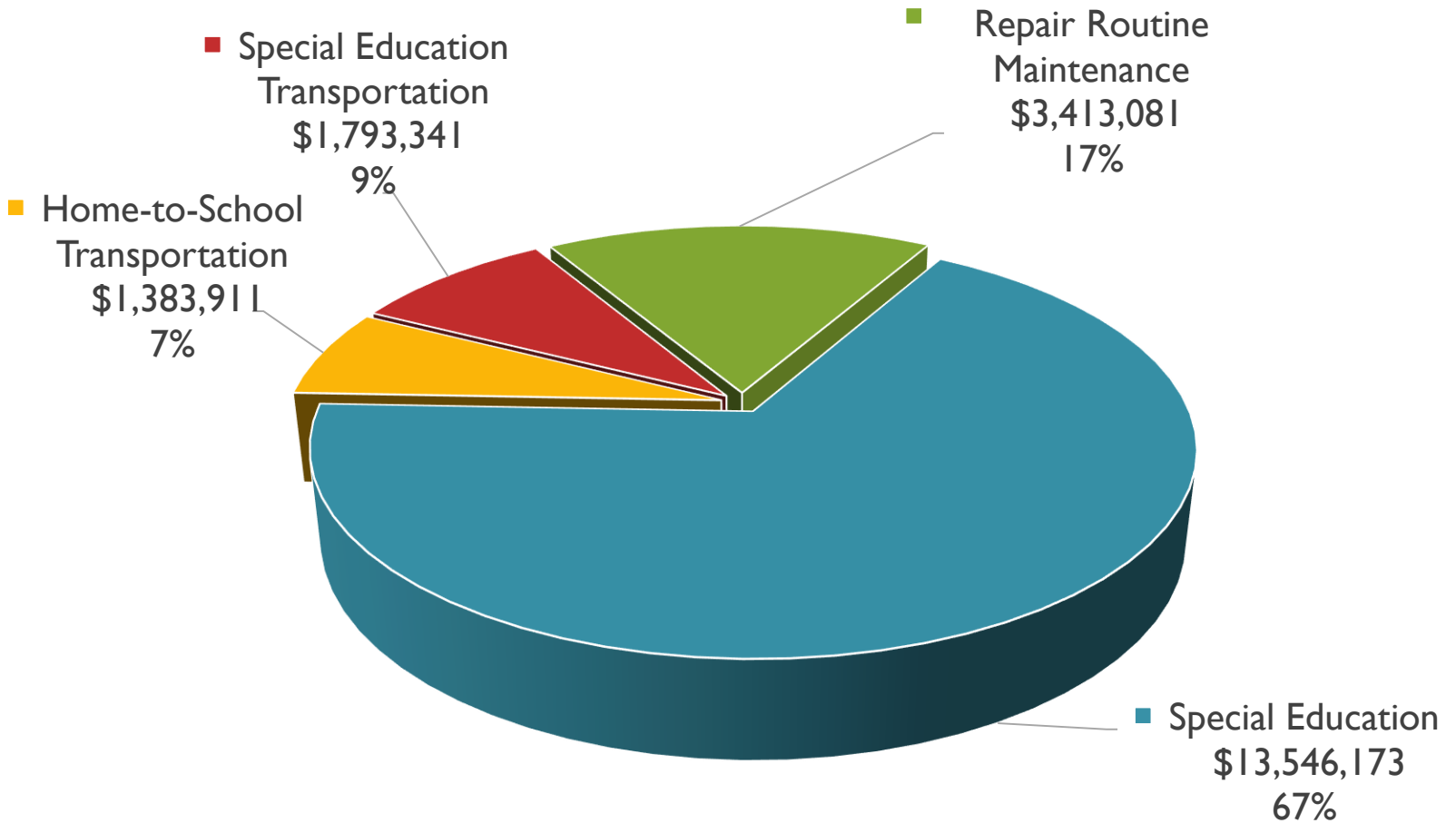
2019-20 General Fund Revenues



2019-20 General Fund Expenditures



2019-20 Projected Contributions



WJUSD PROPOSED BUDGET for FY 2019-20

Budget Assumptions

Enrollment/ADA Projections

- Enrollment is projected at 10,007, which equals a 0.15% decrease from the prior year, this represents a decrease of 15 students
- Average Daily Attendance (ADA) is projected to be 9,205.95 - not including students currently enrolled in Adult Education or Science and Technology Academy

WJUSD PROPOSED BUDGET for FY 2019-20

Budget Assumptions (con't)

School Site Staffing Assumptions for Classrooms

- Classes are staffed at the following ratio of students per teacher:
 - TK – 3 Classes are staffed at an average classroom ratio \leq the negotiated Grade Span Adjustment (GSA) target of 26:1
 - 32 students for 1 teacher for 4-8 grades
 - 35 students for 1 teacher for 9-12 grades
 - 20 students for 1 teacher for Cache Creek Continuation High School

Classified Staffing Assumptions

- Classified positions remain budgeted at the same levels/formulas as in fiscal year 2018-19, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

WJUSD PROPOSED BUDGET for FY 2019-20

Budget Assumptions

Revenue Assumptions (con't)-

- Federal revenues based on 2018-19
- The District currently receives about \$2.9M in GSA funding
- Lottery – Unrestricted \$151 and restricted \$53 per estimated Annual ADA
 - The District is estimated to receive \$1.9M in Lottery Funding

WJUSD PROPOSED BUDGET for FY 2019-20

Budget Assumptions

Expenditure Assumptions

- Salary Projections – include step and column costs of approximately 1.0% - 1.5% per year
- Employee benefits and other fringe cost are projected based on recent updates as applicable for the following:

Certificated Employees

- CalSTRS 16.7%
- Medicare 1.45%
- Workers Compensation 1.47%
- Unemployment .050%
- Health & Welfare \$540/month or \$6,480/year

Classified Employees

- CalPERS 20.73%
- Medicare 1.45%
- OASDI 6.20%
- Workers Compensation 1.47%
- Unemployment .050%
- Health & Welfare \$540/month or \$6,480/year

WJUSD PROPOSED BUDGET for FY 2019-20

Budget Assumptions

Expenditure Assumptions (con't) -

- Utilities budgeted for 2019-20 will be based on 2018-19 estimated actual cost. Rates will change as follows:
 - Electricity and Natural gas 0.51%
 - Water and Garbage 20.45%
- Property and liability insurance are budgeted based on SIA's program rates for the 2019-20 year

General Fund Combined

2019-20
Proposed Budget

Revenues:

LCFF Sources	\$95,698,314
Federal Revenue	4,950,110
Other State and Local Revenue	12,416,103
Total Revenues:	<u>113,064,527</u>

Expenditures:

Certificated Salaries	47,785,486
Classified Salaries	17,785,341
Employee Benefits	23,588,683
Books and Supplies	9,039,434
Services and Other Operating Expenditures	13,086,282
Capital Outlay and Other Outgo	2,602,836
Total Expenditures:	<u>113,888,062</u>

Net Increase (Decrease) In Fund Balance	<u><u>(\$823,535)</u></u>
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General Fund Combined Ending Fund Balance

2019-20
Proposed Budget

Fund Balance, Reserves

Beginning Balance, July 1, 2019	\$5,973,326*
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2020	\$5,149,791

Components of Ending Balance

Revolving Cash	\$24,500
Stores	25,000
Emergency Facility Repair	200,000
3% Designated for Economic Uncertainties	3,416,642
Unassigned/Unappropriated	1,483,648

* Based on estimated actuals' ending fund balance for Fiscal Year 2018-19

Multi-Year Projected Ending Fund Balances Based On School Services of California (SSC)

Fiscal Year	2019-20	2020-21	2021-22
Projected Beginning Balance	\$5,973,326	\$5,149,791	\$4,299,617
Operating Surplus/(Deficit)	(823,535)	(850,174)	871,275
Projected Ending Balance	5,149,791	4,299,617	5,170,892
3% Required Reserve	(3,416,642)	(3,479,826)	(3,509,679)
Reserve Met (Yes/No)	Yes	Yes	Yes
Nonspendables	(49,500)	(49,500)	(49,500)
Emergency Facility Repair	(200,000)	(300,000)	-
Unassigned/Unappropriated	\$1,483,649	\$470,291	\$1,611,713
Status	Positive	Positive	Positive

Considerations on the Horizon

- COLA only in the future
- Special Education
- PERS and STRS increases
- The General Fund is the sole source of support for the District's facilities
- Future of E-Rate
- Next downturn in the economy?

Fiscal Year 2019-20 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2019.

Copies of the budget will be available at the District Office:

Woodland Joint Unified School District
435 Sixth Street
Woodland, CA 95695



Questions?