



# Woodland Joint Unified School District

2021-22

July 1<sup>st</sup> Budget Adoption

# Overview

- Introductions
  - Lewis Wiley, Associate Superintendent of Business
  - Luis Ballesteros, Director of Fiscal Services
  - Norma Palomar, Supervisor Fiscal Services/Internal Auditor
- May Revise Recap
- Proposed Budget FY 2021-22
  - Budget Assumptions
  - General Fund Proposed Budget
  - Multi Year Projections
  - Future Considerations
- Q/A

# Acronyms

ADA	Average Daily Attendance
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
COLA	Cost-of-Living Adjustment
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



# May Revise Recap

# May Revise Recap

- COLA 5.07%
- Deferrals
  - Proposed to eliminate deferrals for February through May 2022.
- New funding opportunities
  - New concentration grant
  - Targeted Intervention grant
  - In-Person Intervention Health and Safety grant

# Next Steps

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

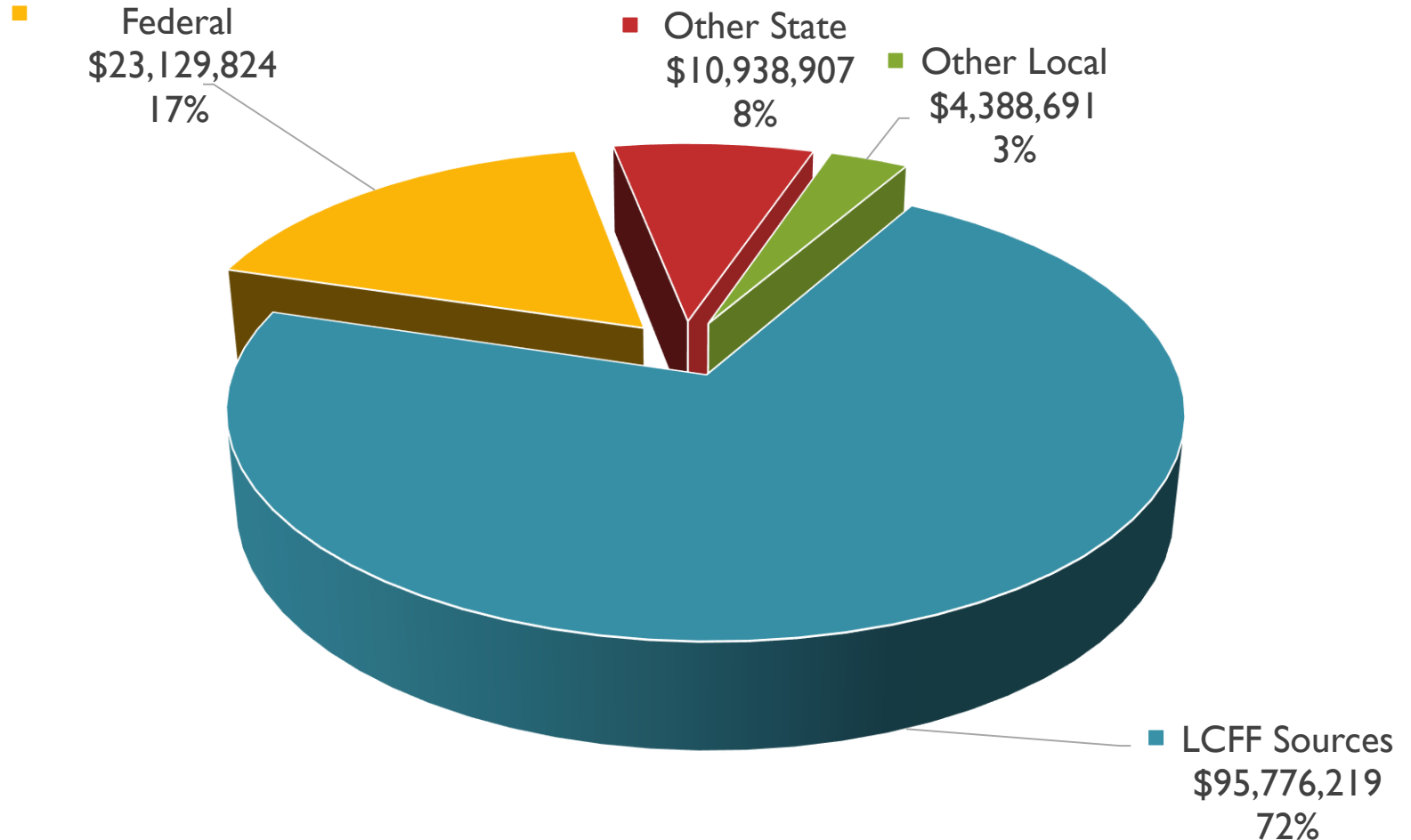


**WJUSD's**

**Proposed Budget 2021-22**

# 2021-22 General Fund Revenues

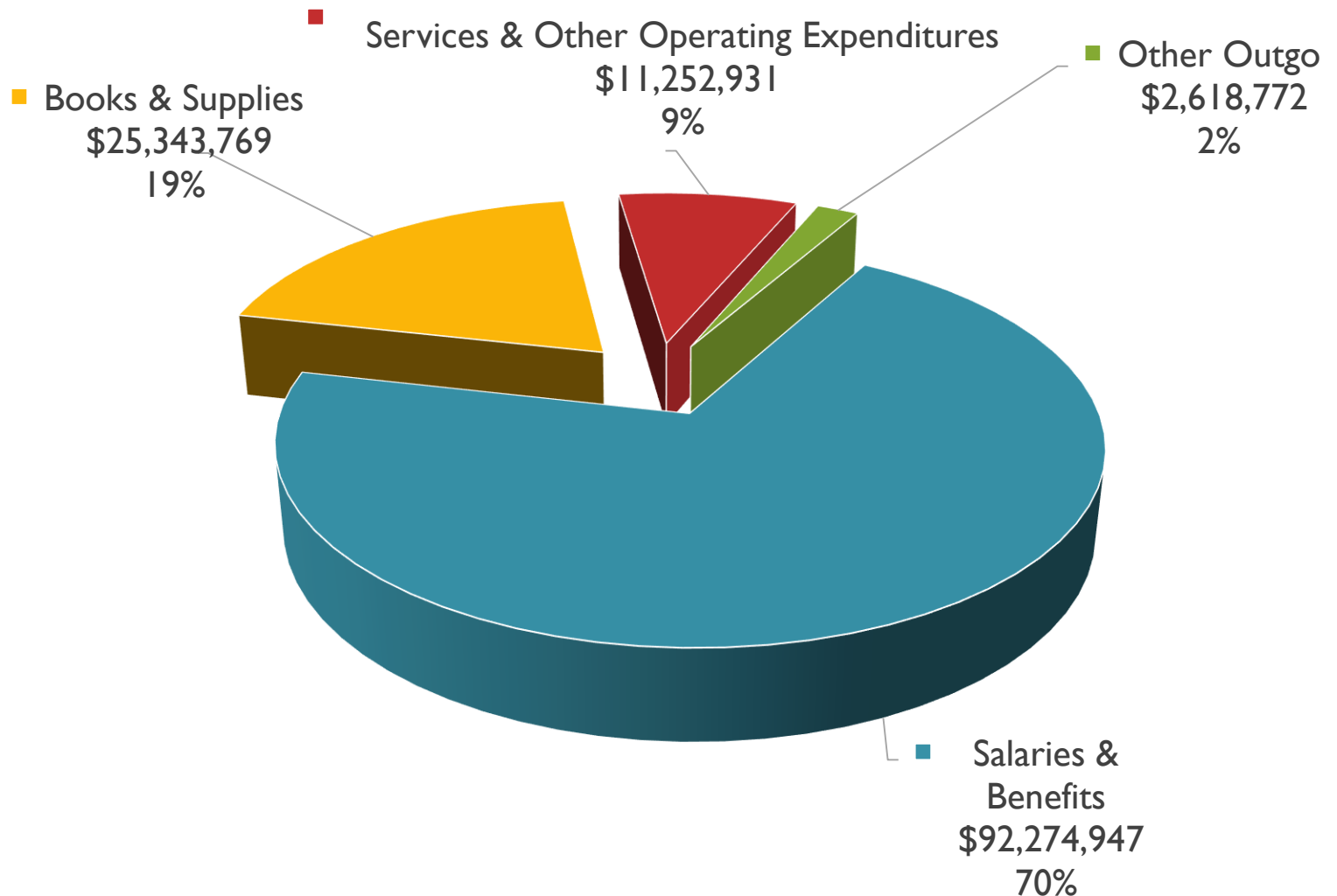
Total Revenues \$134,233,641





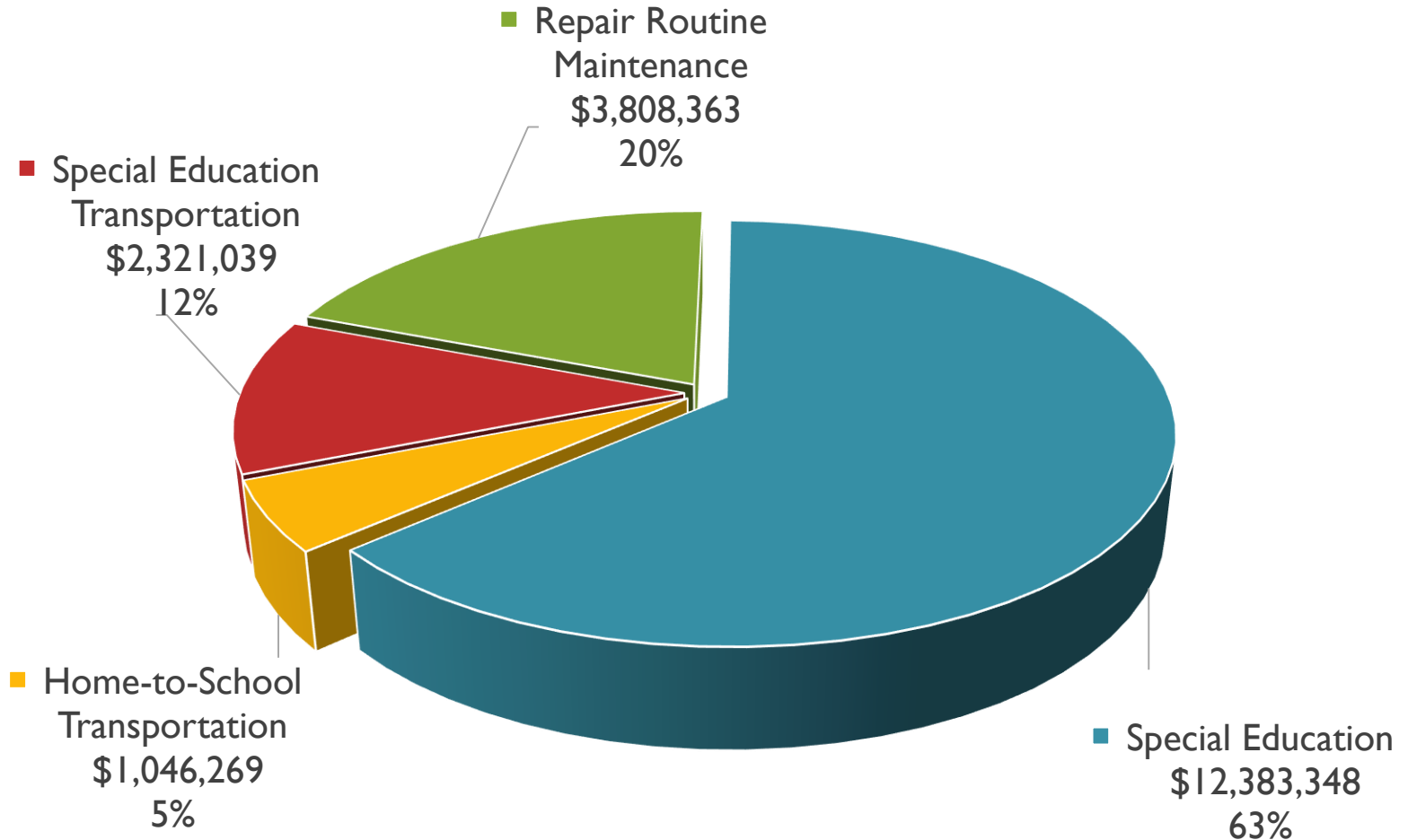
# 2021-22 General Fund Expenditures

**Total Expenditures \$131,490,419**



# 2021-22 Projected Contributions

Total Contributions \$19,559,019



# WJUSD PROPOSED BUDGET for FY 2021-22

## Budget Assumptions

### Enrollment/ADA Projections

- Enrollment projection of 9,639 was used to develop staffing allocations
- Average Daily Attendance (ADA) is projected to be 9,150.47 - not including students currently enrolled in Adult Education or Science and Technology Academy

# WJUSD PROPOSED BUDGET for FY 2021-22

## 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 2020-21, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

# WJUSD PROPOSED BUDGET for FY 2021-22

## Budget Assumptions

### Revenue Assumptions (con't)-

- Federal revenues based on 2020-21
- The District currently receives about \$3.1M in GSA funding
- Lottery – Unrestricted \$150 and restricted \$49 per estimated Annual ADA
  - The District is estimated to receive \$1.9M in Lottery Funding

# WJUSD PROPOSED BUDGET for FY 2021-22

## 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 16.92%
- Medicare 1.45%
- Workers Compensation 1.35%
- Unemployment 1.23%
- Health & Welfare \$620/month or \$7,440/year

#### Classified Employees

- CalPERS 22.91%
- Medicare 1.45%
- OASDI 6.20%
- Workers Compensation 1.35%
- Unemployment 1.23%
- Health & Welfare \$620/month or \$7,440/year

# WJUSD PROPOSED BUDGET for FY 2021-22

## Budget Assumptions

### **Expenditure Assumptions (con't) -**

- Utilities budgeted for 2021-22 will be estimated as follows:
  - Electricity, Natural Gas, Water and Garbage 7.19%
- Property and liability insurance are budgeted based on SIA's program rates for the 2021-22 year

# General Fund Combined

2021-22  
Proposed Budget

Revenues:

LCFF Sources	\$95,776,219
Federal Revenue	23,129,824
Other State and Local Revenue	15,327,598
Total Revenues:	<u>134,233,641</u>

Expenditures:

Certificated Salaries	47,183,205
Classified Salaries	18,138,849
Employee Benefits	26,952,893
Books and Supplies	25,343,769
Services and Other Operating Expenditures	11,252,931
Capital Outlay and Other Outgo	2,618,772
Total Expenditures:	<u>131,490,419</u>

Net Increase (Decrease) In Fund Balance	<u><u>\$2,743,222</u></u>
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# General Fund Combined Ending Fund Balance

	2021-22 Proposed Budget
<b>Fund Balance, Reserves</b>	
Beginning Balance, July 1, 2021	\$13,713,588 *
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2022	\$16,456,810
 Components of Ending Balance	
Revolving Cash	\$24,000
Stores	25,000
Restricted	1,090,780
3% Designated for Economic Uncertainties	3,944,713
Unassigned/Unappropriated	\$ 11,372,317

*\* Based on estimated actual's ending fund balance for Fiscal Year 2020-2021*

# General Fund Combined Ending Fund Balance (continued)

	2021-22 Amount
Total Unassigned/Unappropriated	<u>\$11,372,317*</u>
Components:	
Donations	\$ 286,450
Restricted Grants	1,222,207
One-Time Funds	2,573,884
Supplemental and Concentration	4,653,062
Unassigned/Unappropriated	<u>\$ 2,636,714</u>

*\* Based on estimated actual's ending fund balance for Fiscal Year 2020-2021*

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

Fiscal Year	2021-22	2022-23	2023-24
Projected Beginning Balance	\$13,713,588	\$16,456,810	\$19,091,207
Operating Surplus/(Deficit)	2,743,222	2,634,397	3,669,690
<b>Projected Ending Balance</b>	<b>16,456,810</b>	<b>19,091,207</b>	<b>22,760,897</b>
Restricted	(1,090,780)	-	-
3% Required Reserve	(3,944,713)	(3,461,472)	(3,494,078)
Reserve Met (Yes/No)	Yes	Yes	Yes
Nonspendables	(49,000)	(49,000)	(49,000)
<b>Unassigned/Unappropriated Status</b>	<b>\$11,372,317 Positive</b>	<b>\$15,580,735 Positive</b>	<b>\$19,217,819 Positive</b>

# Considerations on the Horizon

- Special Education
- CalPERS and CalSTRS increases continue
- The General Fund is the sole source of support for the District's aged facilities (until bonds are issued)
- ADA cliff is looming in 2022-23

# Fiscal Year 2021-22 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2021.

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

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



**Questions?**