



# Woodland Joint Unified School District

2024-25

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

# Overview

- Introductions
  - Lewis Wiley, Associate Superintendent of Business
  - Norma Palomar, Director of Fiscal Services
- May Revision
- Proposed Budget FY 2024-25
  - 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



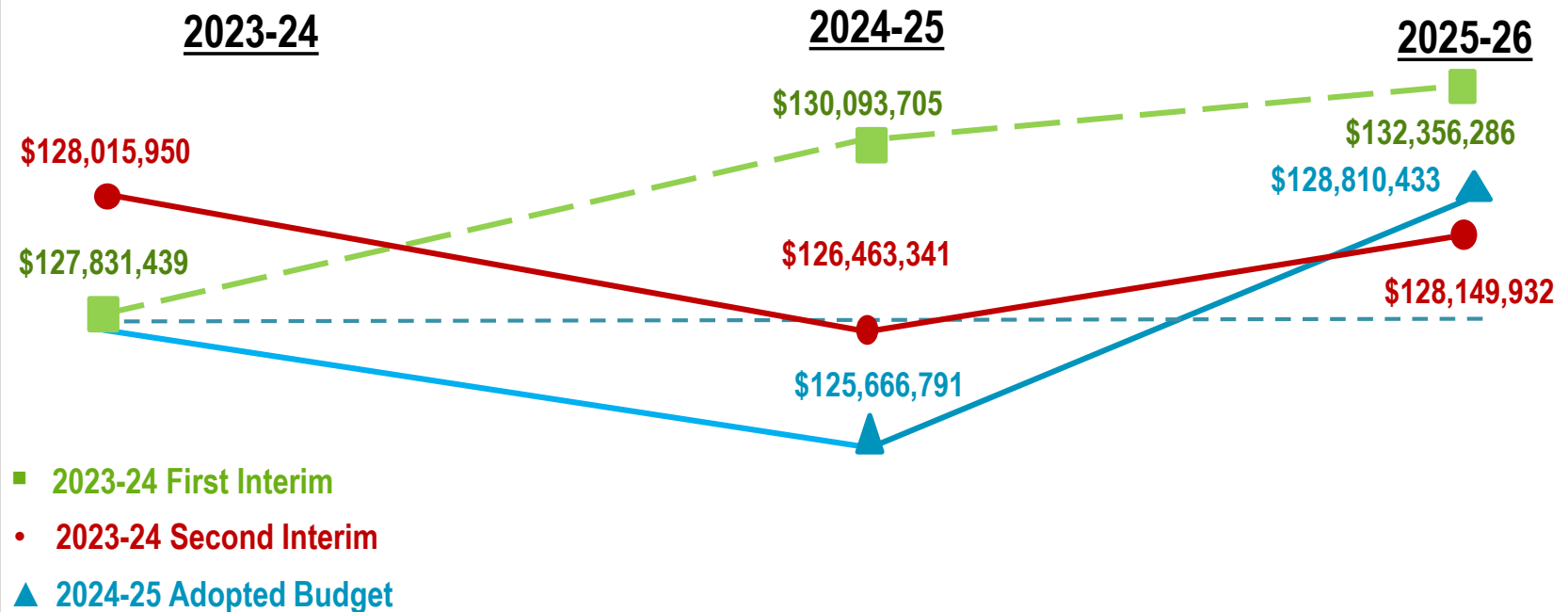
# May Revision

# Themes for the May Revision

- At the May Revision, Governor Gavin Newsom must resolve projected budget deficits in 2024-25 and 2025-26, and actual deficits in the current fiscal year
  - Outside education, he proposes significant spending cuts to government operations, reductions to programs, and pauses of new investments
  - Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions
    - This is accomplished by fully depleting the Proposition 98 Rainy Day Fund, increasing the size of the Proposition 98 “funding maneuver,” and adding one-time education cuts
- The Governor does not assume a recession, but includes risks that would affect Proposition 98 should they come to pass



# A Tale of Three Multiyear LCFF<sup>1</sup> Revenue Projections



	2023-24	2024-25	2025-26
ADA <sup>2</sup> (Funded)	8,879	8,553	8,332
Base Grant First Interim	\$10,069	\$10,466 (3.94% COLA)	\$10,807 (3.26% COLA)
Base Grant Adopted Budget	\$10,069	\$10,177 (1.07% COLA)	\$10,475 (2.93% COLA)
Base Grant Second Interim	\$10,069	\$10,146 (0.76% COLA)	\$10,422 (2.73% COLA)

<sup>1</sup>Local Control Funding Formula (LCFF)    <sup>2</sup>Average daily attendance (ADA)

# 2024-25 LCFF Funding Factors

Grade Span	TK-3	4-6	7-8	9-12
2023-24 Base Grant per ADA	\$9,919	\$10,069	\$10,367	\$12,015
<b>1.07% COLA</b>	<b>\$106</b>	<b>\$108</b>	<b>\$111</b>	<b>\$129</b>
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Average	\$1,043	–	–	\$316
2024-25 Adjusted Base Grant per ADA	\$11,068	\$10,177	\$10,478	\$12,460
20% Supplemental Grant per ADA <sup>1</sup>	\$2,214	\$2,035	\$2,096	\$2,492
65% Concentration Grant per ADA <sup>2</sup>	\$3,237	\$2,977	\$3,065	\$3,645
<b>TK Add-On (inclusive of COLA)</b>	<b>\$3,077</b>	<b>–</b>	<b>–</b>	<b>–</b>

<sup>1</sup>Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 20% and Unduplicated Pupil Percentage (UPP)

<sup>2</sup>Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

# Local Reserve Cap Compliance



**EC §  
42127.01**

In a fiscal year immediately after a fiscal year in which the amount in the Public School System Stabilization Account is equal to or exceeds 3% of the combined total of General Fund revenues appropriated for school districts, an adopted school district budget or 45-day revision shall not contain a combined assigned or unassigned ending General Fund balance that is more than 10%

Assigned and unassigned balances within the Special Reserve Fund for Other than Capital Outlay (Fund 17) shall also be included within the 10% reserve cap

The reserve cap requirement does not apply to small school districts or basic aid school districts pursuant to Education Code Section (EC §) 42127.01(c), defined as follows: small school districts—ADA of fewer than 2,501 pupils

The State Superintendent of Public Instruction shall notify districts and county offices of education (COEs) whenever the conditions specified are met, and shall notify school districts and COEs when those conditions no longer exist



# WJUSD's Other Commitments to Comply with Balances in Excess of Minimum Reserve Requirement

## Proposed Adopted Budget 2024-25

Facilities Needs per the Districtwide Facilities Assessment	\$	10,016,330
Facility improvements not supported by Measure Y		2,100,000
Unanticipated costs associated the Electric Bus Program		1,000,000
Augmentation to vehicle fleet at Maintenance & Operations		480,000
Visitor side bleachers for the Woodland High Stadium		700,000
Sound system for the Pioneer High Stadium		100,000
Tennis courts at Pioneer High		1,500,000
One-Time Payment of \$3,000 to All Employees		2,900,000
Unanticipated increase in utilities (PG&E)		1,000,000
Unanticipated payments to Schools Excess Liability Fund for SAM Claims (Assembly Bill 218)		1,000,000
Unanticipated contribution(s) to Special Education		2,000,000
	<u>\$</u>	<u>22,796,330</u>

Note: The above are proposals for consideration and are subject to the Board's approval

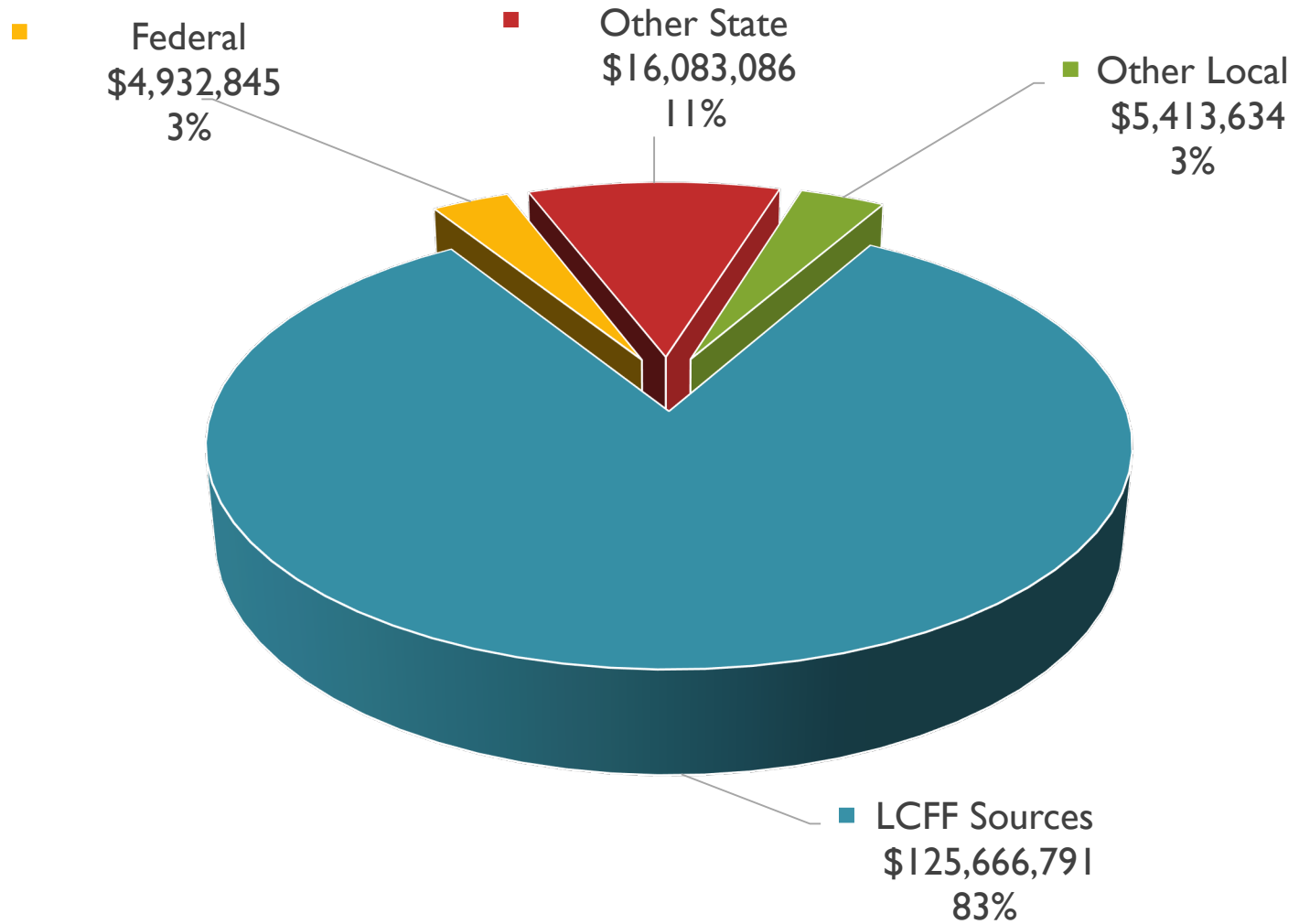


**WJUSD's**

**Proposed Budget 2024-25**

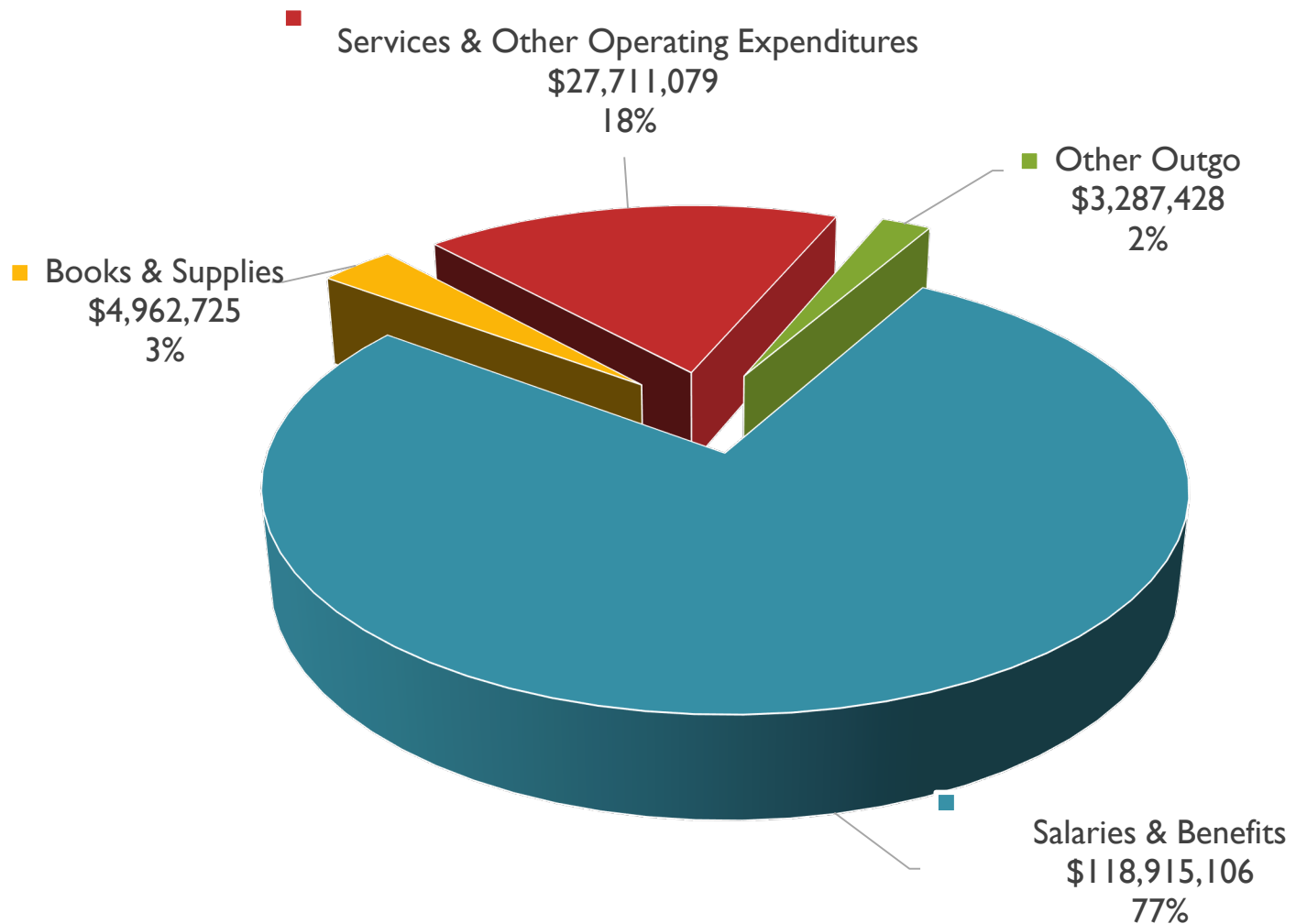
# 2024-25 General Fund Revenues

**Total Revenues \$152,096,356**



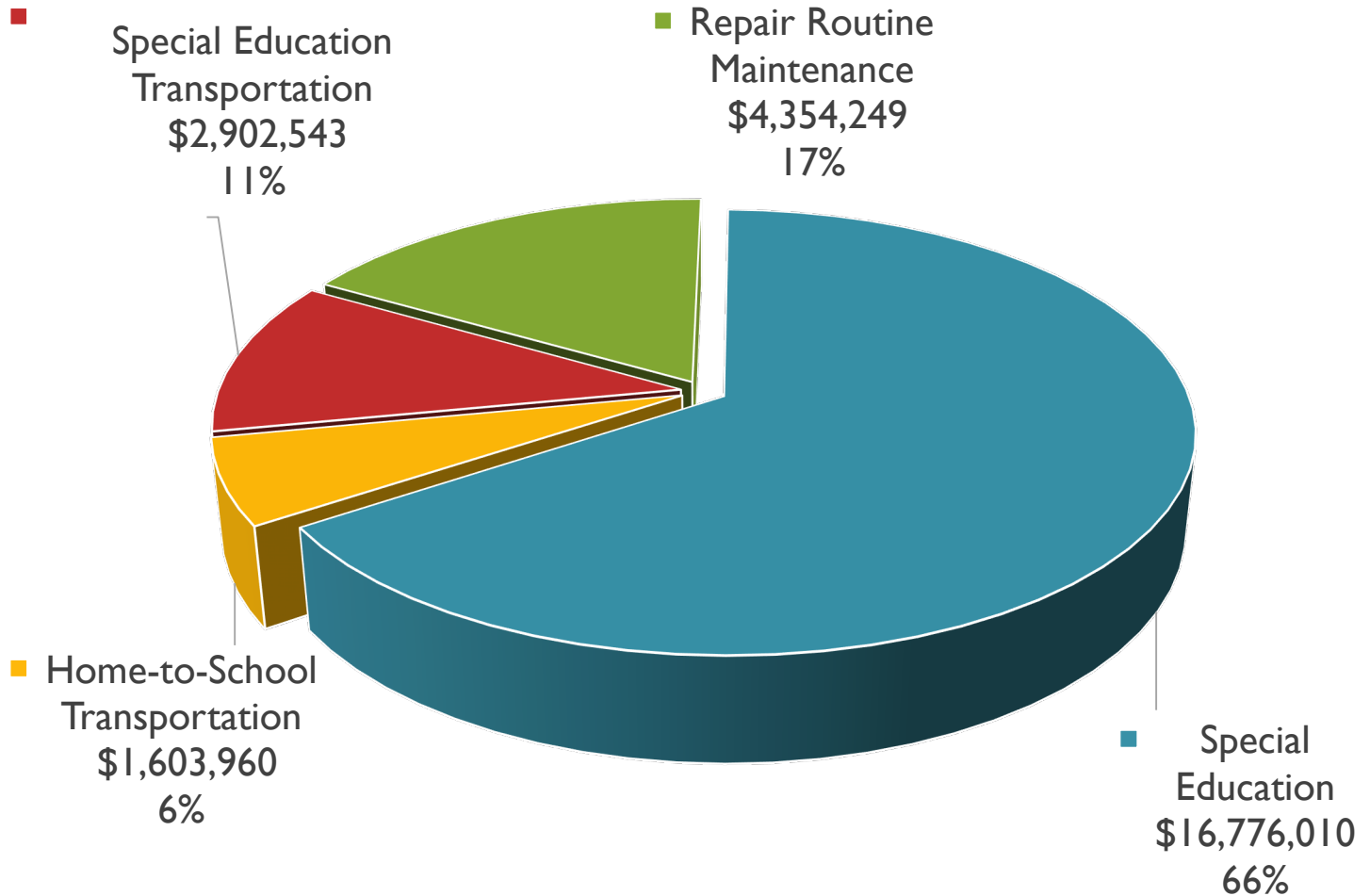
# 2024-25 General Fund Expenditures

**Total Expenditures \$154,876,338**



# 2024-25 Projected Contributions

**Total Contributions \$25,636,762**



# WJUSD PROPOSED BUDGET for FY 2024-25

## Budget Assumptions

### Enrollment/ADA Projections

- Enrollment projection of 9,483 was used to develop staffing allocations
- Average Daily Attendance (ADA) is projected to be 8,161 - not including students currently enrolled in Adult Education or Science and Technology Academy
- Universal TK is a continuing program for 2024-25. The projected ADA is 190.43

# WJUSD PROPOSED BUDGET for FY 2024-25

## Budget Assumptions (con't)

### School Site Staffing Assumptions for Classrooms

- Classes are staffed at the following ratio of students per teacher:
  - TK is staffed at 24:2 one teacher and one paraprofessional
  - 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 2023-24, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

# WJUSD PROPOSED BUDGET for FY 2024-25

## Budget Assumptions

### Revenue Assumptions (con't)-

- Federal revenues based on 2023-24
- The District estimates \$3.6M in GSA funding
- Lottery – Unrestricted \$177 and restricted \$72 per estimated Annual ADA
  - The District is estimated to receive \$2.1M in Lottery Funding



# WJUSD PROPOSED BUDGET for FY 2024-25

## 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 19.10%
- Medicare 1.45%
- Workers Compensation 1.48%
- Unemployment 0.50%
- Health & Welfare \$780/month or \$9,360/year  
\$950/month or \$11,400/year

#### Classified Employees

- CalPERS 27.05%
- Medicare 1.45%
- OASDI 6.20%
- Workers Compensation 1.48%
- Unemployment 0.50%
- Health & Welfare \$780/month or \$9,360/year  
\$950/month or \$11,400/year

# WJUSD PROPOSED BUDGET for FY 2024-25

## Budget Assumptions

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

- Utilities budgeted for 2024-25 will be estimated 2.84% higher for the following:
  - Electricity, Natural Gas, Water and Garbage
- Property and liability, Cyber, and Worker Comp insurance are budgeted based on SIA's program rates for the 2024-25 year

# General Fund Combined

2024-254  
Proposed Budget

Revenues:

LCFF Sources	\$125,666,791
Federal Revenue	4,932,845
Other State and Local Revenue	21,496,720
Total Revenues:	<u>152,096,356</u>

Expenditures:

Certificated Salaries	55,463,904
Classified Salaries	28,879,387
Employee Benefits	34,571,815
Books and Supplies	4,962,725
Services and Other Operating Expenditures	27,711,079
Capital Outlay and Other Outgo	3,287,427
Total Expenditures:	<u>154,876,338</u>

Net Increase (Decrease) In Fund Balance (\$2,779,982)

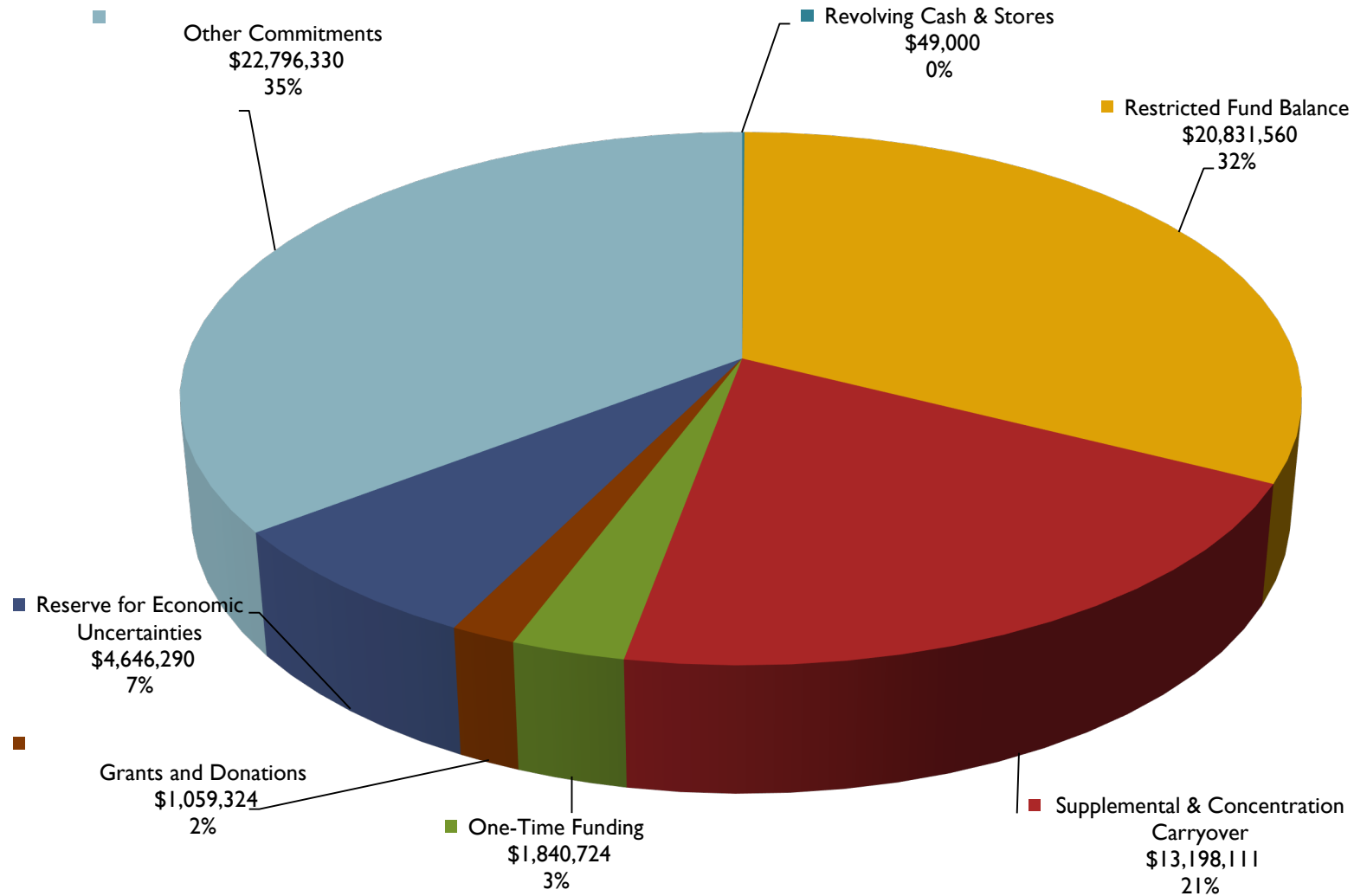
# General Fund Combined Ending Fund Balance

	2024-25 Proposed Budget
<b>Fund Balance, Reserves</b>	
Beginning Balance, July 1, 2024	\$67,201,321*
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2025	\$64,421,339

*\* Based on estimated actual's ending fund balance for Fiscal Year 2023-2024*

# 2024-25 Components of Ending Fund Balance

**Total Fund Balance \$64,421,339**



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

Fiscal Year	2024-25	2025-26	2026-27
Projected Beginning Balance	\$67,201,321	\$64,421,339	\$60,274,221
Operating Surplus/(Deficit)	(2,779,982)	(4,147,118)	(3,530,052)
<b>Projected Ending Balance</b>	<b>64,421,339</b>	<b>60,274,221</b>	<b>56,744,169</b>
3% Required Reserve	(4,646,290)	(4,707,589)	(4,768,238)
Reserve Met (Yes/No)	Yes	Yes	Yes
Nonspendables	(49,000)	(49,000)	(49,000)
Restricted Fund Balance	(20,831,560)	(20,831,560)	(20,831,560)
Other Commitments	(22,796,330)	(18,587,913)	(14,997,212)
<b>Other Assigned</b>			
Donations and Grants	(1,059,324)	(1,059,324)	(1,059,324)
One-Time Funding	(1,840,724)	(1,840,724)	(1,840,724)
Supplemental & Concentration Carryover	(13,198,111)	(13,198,111)	(13,198,111)
<b>Unassigned/Unappropriated</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Status</b>	<b>Positive</b>	<b>Positive</b>	<b>Positive</b>

# Considerations on the Horizon

- Special Education
- CalPERS and CalSTRS increases
- Declining Enrollment
- Economic Uncertainty
- Deferrals (Apportionment) and Deficits (COLAS)
- Surprises in the State's Enacted Budget
- ADA Funding Cliff for LCFF: declining enrollment conventions continue?

# Fiscal Year 2024-25 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2024.

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

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





**Questions?**