

Budget Assumptions 2020-21 Fiscal Year

The following budget assumptions are general District guidelines for budget development only and are not intended as a replacement for contractual agreements or addendum to any negotiations.

ENROLLMENT/ADA PROJECTIONS

1. An enrollment projection of 9,845 was used to develop staffing allocations, which include the Science & Technology Charter School (Sci Tech). The District's enrollment, excluding Sci Tech, is projected at 9,616. This change equates to about 162 students or a 1.62% decrease from the prior year.
2. Actual Average Daily Attendance (ADA) is projected to be 9,150.47 (not including students concurrently enrolled in Adult Education and Sci Tech).

STAFFING ASSUMPTIONS

1. Classrooms are staffed not to exceed the following ratio of students per teacher:

<u>26:1</u>	TK-1*
<u>26:1</u>	2-3*
<u>32:1</u>	4-6
<u>32:1</u>	7-8
<u>35:1</u>	9-12

*TK-3rd Grade are staffed at an average classroom ratio \leq the negotiated Grade Span Adjustment (GSA) target of 26:1

Cache Creek High School is staffed at 20:1.

2. Classified positions are budgeted based on the following staffing formulas unless otherwise noted:

Secretarial/Clerical

Elementary Schools: 1.0 FTE Office Coordinator
1 hr. School Admin. Clerk for each additional 50 students over 250

Middle Schools: 3.5 FTE:
1.0 FTE Office Coordinator
1.0 FTE Registrar/Counseling Sec.
1.0 FTE Attendance/VP Sec.
.5 FTE School Admin. Clerk
1 hr. School Admin. Clerk for each additional 50 students over 700

High Schools: 6.0 FTE:
1.0 FTE Office Coordinator
1.0 FTE Registrar
1.0 FTE Attendance Clerk
3.0 FTE Admin. Secretary II
1 hr. School Admin. Clerk for each additional 50 students over 800

Continuation High: 1.0 FTE Office Coordinator
1 hr. School Admin. Clerk for 1-20 over 150, 2 hrs. for 21-40 over 150

Application of these formulas results in no additional clerical positions for 2020-2021 at the school sites.

Library Technician/Textbook AV Clerk

<u>Grade</u>	<u>Enrollment</u>	<u>Hours</u>
K-6	0-500	4
	501-800	5
	>800	6
7-12	801-1200	8
	1201-1600	12
	>1600	16

Custodial

((Enrollment) 300) + ((Square footage) 17,000)) 2 x 8
+ 1 hour/serving kitchen
+ 2 hours/preparation kitchen
+ 1 hour/locker room

The Governing Board approved an increase of 5.8 FTE to the custodial staff in 2015-16.

3. Since 2015-16, Special Education has been staffed using the following caseload formulas:

Resource Specialists	1.0 FTE/24 students
Special Day Class Teachers	1.0 FTE/15 students
Speech Therapists-Preschool	1.0 FTE/55 students
Speech Therapists-High School	1.0 FTE/55 students

Based on these formulas, no additional positions (above) have been included for the 2020-21 budget.

4. Any staffing increases over the above listed assumptions must be approved by the Superintendent and recommended to the Governing Board for approval.

REVENUE ASSUMPTIONS

- LCFF Revenue is projected with an effective reduction of 7.92%. The revenue per ADA is estimated to be \$9,386. Other state resources are projected to receive various reductions.
- State Special Education revenues include the COLA of 0% and are projected at the 2019-20 rates with updated P2 ADA information.
- K-3 Grade Span Adjustment (GSA) revenues are budgeted based on the LCFF calculation for TK-3rd grade spans. The District's negotiated class size target 26:1. Currently the District receives about \$2.7 M in GSA funding.

4. Lottery revenues are budgeted at \$153.00 for unrestricted and \$54.00 for restricted Proposition 20 per estimated 2019-20 Annual ADA.

EXPENDITURE ASSUMPTIONS

1. Salaries are budgeted for 2020-21 in accordance with the staffing assumptions outlined on pages 1 - 3.
2. All salary projections include step, column and professional growth increases.
3. Substitutes are budgeted based on historical data, plus any applicable increases.

4. Employee benefits are projected as follows:

Certificated Employees

STRS	16.15%
Medicare	1.45%
Workers Compensation	1.35%
Unemployment	.05%
Health & Welfare	\$620/month or \$7,440/year

Classified Employees

PERS	20.70%
Medicare	1.45%
OASDI	6.20%
Workers Compensation	1.35%
Unemployment	.05%
Health & Welfare	\$540/month or \$6,480/year

ONE PERCENT COST FOR SALARIES AND BENEFITS

- Certificated Salaries \$530,519
- Classified Salaries \$199,709
- Unrepresented \$ 90,070

5. Utilities rates will be adjusted as follows: electricity and natural gas 2.24%; water and garbage 2.90% increase. The utility budget for 2020-21 will be based on 2019-20 estimated actual cost.
6. Property and liability insurance are budgeted based on SIA’s program rates for the 2020-21 year.
7. The Charter School, Adult Education, Child Development and the Cafeteria Funds must operate within their budgeted income.

CATEGORICAL PROGRAMS

Categorical program expenses and ending balances are equal to revenues.

RESERVES

A reserve for economic uncertainties has been budgeted at 3% of expenditures per the State's standards and criteria. Reserves have been established as follows:

\$	24,000	Revolving Cash Funds
	25,000	Stores
	3,588,202	Reserves for Economic Uncertainties (3%)
	<u>25,531</u>	Unassigned/Unappropriated
\$	3,662,733	Projected Ending Fund Balance

SUMMARY

School districts must comply with the two (2) separate board meeting process to adopt the budget. The first board meeting is the public hearing. The second meeting is adoption of the budget. Once the state budget is adopted, and if it contains any changes that impact the district's budget, staff will revise the budget accordingly and present the changes to the Board of Trustees for approval.

After the state adopts its budget for fiscal year 2020-21, School Services of California will present specific details related to school district budgets at the School Finance Conference in July 2020.

District: Woodland Joint Unified School District
 CDS #: 57 72710

**Proposed Adopted Budget
 2020-21 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2020-21 Budget	
01	General Fund	\$3,613,732.90	Fund 01 Objects 9780/9789/9790
Total Assigned and Unassigned Ending Fund Balances		\$3,613,732.90	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,588,202.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$25,530.90	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund	\$24,000.00	Revolving Cash
01	General Fund	\$25,000.00	Stores
Total of Substantiated Needs		\$49,000.00	

Remaining Unsubstantiated Balance (\$23,469.10)

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.