



Woodland Joint Unified School District

2020-21

July 1st 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 2020-21
 - 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

- Effective reduction of 7.92% to the LCFF
- Deferrals
- 10% reduction to Home to School Transportation
- Reductions to various categorical programs
- Hope for funding from the Federal Government to backfill

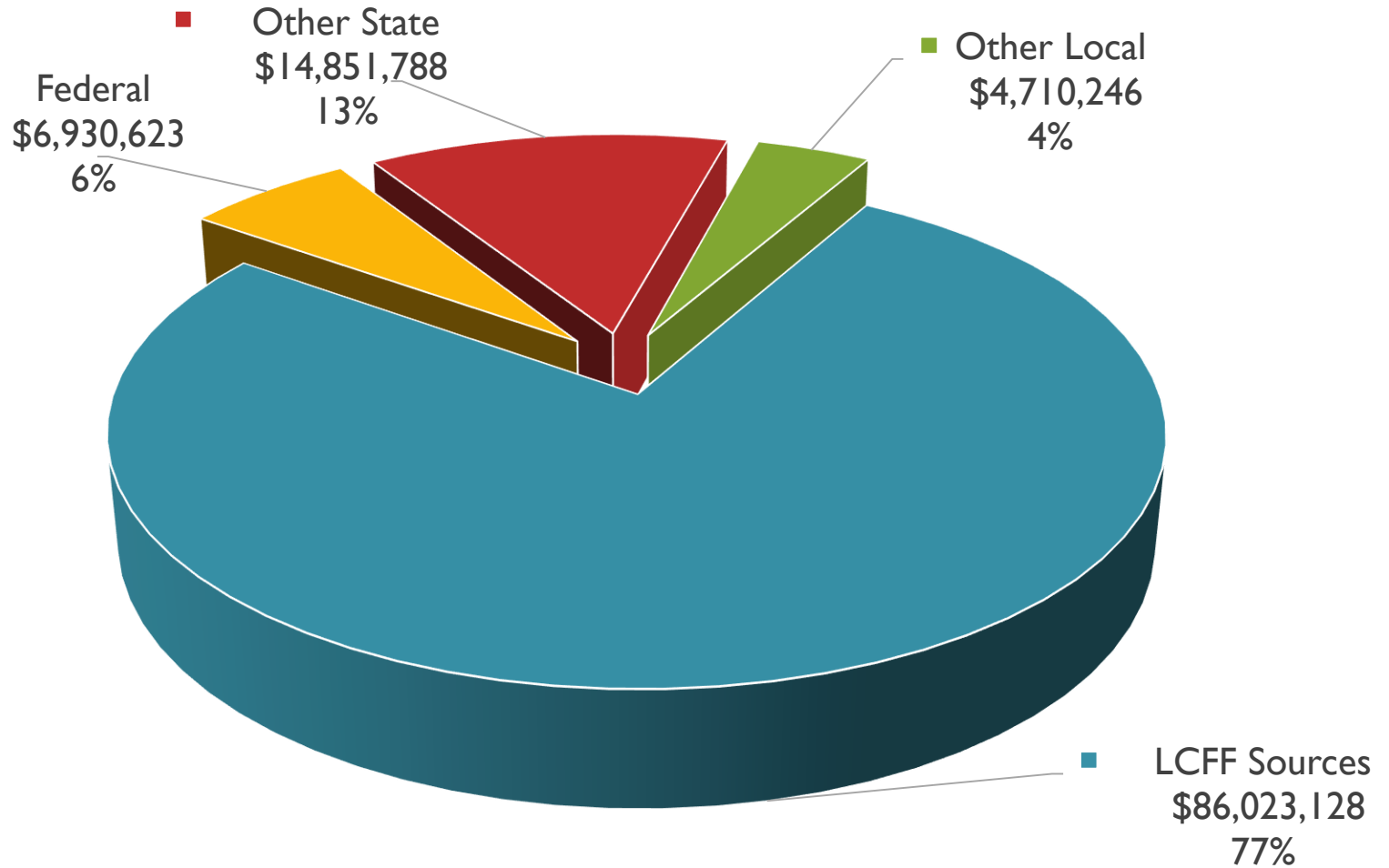
Next Steps

- 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

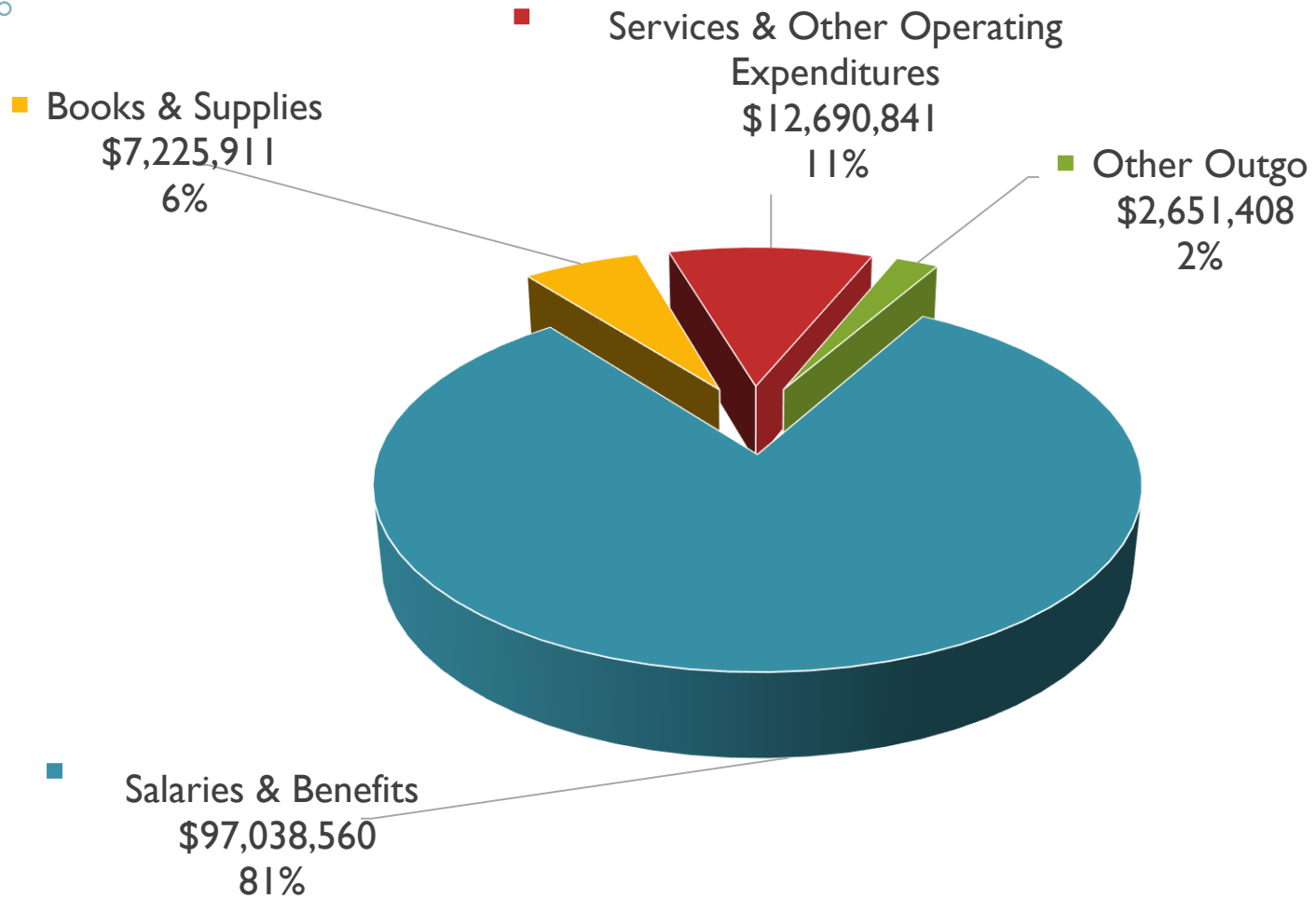


WJUSD's Proposed Budget 2020-21

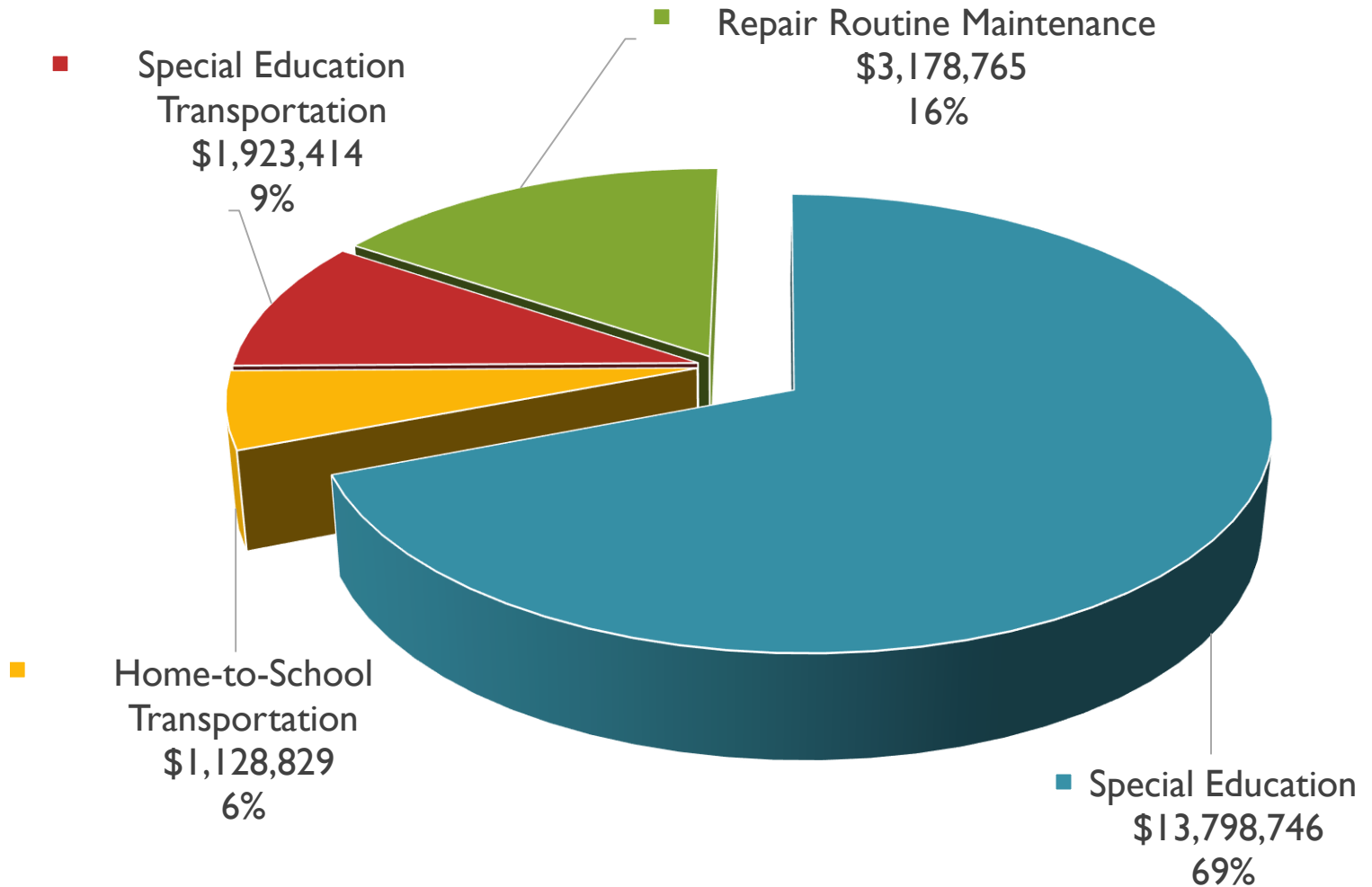
2020-21 General Fund Revenues



2020-21 General Fund Expenditures



2020-21 Projected Contributions



WJUSD PROPOSED BUDGET for FY 2020-21

Budget Assumptions

Enrollment/ADA Projections

- Enrollment is projected at 9,845, which equals a 1.62% decrease from the prior year, this represents a decrease of 162 students
- 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 2020-21

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 2019-20, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

WJUSD PROPOSED BUDGET for FY 2020-21

Budget Assumptions

Revenue Assumptions (con't)-

- Federal revenues based on 2019-20
- The District currently receives about \$2.7M in GSA funding
- Lottery – Unrestricted \$153 and restricted \$54 per estimated Annual ADA
 - The District is estimated to receive \$1.9M in Lottery Funding

WJUSD PROPOSED BUDGET for FY 2020-21

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 16.15%
- Medicare 1.45%
- Workers Compensation 1.35%
- Unemployment .050%
- Health & Welfare \$620/month or \$7,440/year

Classified Employees

- CalPERS 20.70%
- Medicare 1.45%
- OASDI 6.20%
- Workers Compensation 1.35%
- Unemployment .050%
- Health & Welfare \$540/month or \$6,480/year

WJUSD PROPOSED BUDGET for FY 2020-21

Budget Assumptions

Expenditure Assumptions (con't) -

- Utilities budgeted for 2020-21 will be based on 2019-20 estimated actual cost. Rates will change as follows:
 - Electricity and Natural gas 2.24%
 - Water and Garbage 2.90%
- Property and liability insurance are budgeted based on SIA's program rates for the 2020-21 year

General Fund Combined

2020-21
Proposed Budget

Revenues:

| | |
|-------------------------------|--------------------|
| LCFF Sources | \$86,023,128 |
| Federal Revenue | 6,930,623 |
| Other State and Local Revenue | 19,562,034 |
| Total Revenues: | <u>112,515,785</u> |

Expenditures:

| | |
|---|--------------------|
| Certificated Salaries | 49,005,557 |
| Classified Salaries | 18,210,383 |
| Employee Benefits | 29,822,620 |
| Books and Supplies | 7,225,911 |
| Services and Other Operating Expenditures | 12,690,841 |
| Capital Outlay and Other Outgo | 2,651,408 |
| Total Expenditures: | <u>119,606,720</u> |

| | |
|---|-----------------------------|
| Net Increase (Decrease) In Fund Balance | <u><u>(\$7,090,935)</u></u> |
|---|-----------------------------|

General Fund Combined Ending Fund Balance

2020-21
Proposed Budget

Fund Balance, Reserves

| | |
|---------------------------------|---------------|
| Beginning Balance, July 1, 2020 | \$10,753,668* |
| Audit Adjustment/Restatements | - |
| Ending Balance, June 30, 2021 | \$3,662,733 |

Components of Ending Balance

| | |
|---------------------------------------|-----------|
| Revolving Cash | \$24,000 |
| Stores | 25,000 |
| 3% Reserve for Economic Uncertainties | 3,588,202 |
| Unassigned/Unappropriated | 25,531 |

* Based on estimated actual's ending fund balance for Fiscal Year 2019-2020

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

| Fiscal Year | 2020-21 | 2021-22 | 2022-23 |
|----------------------------------|------------------|--------------------|---------------------|
| Projected Beginning Balance | \$10,753,668 | \$3,662,733 | (\$4,876,065) |
| Operating Surplus/(Deficit) | (7,090,935) | (8,538,798) | (10,728,534) |
| Projected Ending Balance | 3,662,733 | (4,876,065) | (15,604,599) |
| 3% Required Reserve | (3,588,202) | (3,559,300) | (3,624,992) |
| Reserve Met (Yes/No) | Yes | No | No |
| Nonspendables | (49,000) | (49,000) | (49,000) |
| Unassigned/Unappropriated | \$25,531 | (8,484,365) | (19,278,591) |
| Status | Positive | Negative | Negative |

Considerations on the Horizon

- Effective reduction of 7.92% continues in the out-years
- Special Education
- CalPERS and CalSTRS increases continue
- The General Fund is the sole source of support for the District's aged facilities
- The economy's recovery—how long will it take?

Fiscal Year 2020-21 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2020.

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

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



Questions?