

# Budget Assumptions

## 2021-22 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 9,639 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 9,423.
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-3<sup>rd</sup> 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 2021-2022 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 2021-22 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 a statutory cost-of-living adjustment (COLA) of 5.07%. The revenue per ADA is estimated to be \$10,444. Other state resources are projected with the COLA of 5.07%.
- State Special Education revenues include the COLA of 4.05% and are projected at the 2020-21 rates with updated P2 ADA information.
- K-3 Grade Span Adjustment (GSA) revenues are budgeted based on the LCFF calculation for TK-3<sup>rd</sup> grade spans. The District's negotiated class size target 26:1. Currently the District receives about \$3.1 M in GSA funding.

4. Lottery revenues are budgeted at \$150.00 for unrestricted and \$49.00 for restricted Proposition 20 per estimated 2020-21 Annual ADA.

#### **EXPENDITURE ASSUMPTIONS**

1. Salaries are budgeted for 2021-22 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	16.92%
Medicare	1.45%
Workers Compensation	1.35%
Unemployment	1.23%
Health & Welfare	\$620/month or \$7,440/year

##### Classified Employees

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

#### **ONE PERCENT COST FOR SALARIES AND BENEFITS**

- Certificated Salaries \$528,248
- Classified Salaries \$240,380
- Unrepresented \$ 96,570

5. Utilities rates will be estimated at an increase of 7.19%.
6. Property and liability insurance are budgeted based on SIA's program rates for the 2021-22 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.

6/3/21

**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
	1,090,780	Restricted
	3,944,713	Reserves for Economic Uncertainties (3%)
	<u>11,372,317</u>	Unassigned/Unappropriated
\$	16,456,810	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 2021-22, School Services of California will present specific details related to school district budgets at the School Finance Conference in July 2021.

**District: Woodland Joint Unified School District**  
**CDS #: 57-72710**  
**Proposed Adopted Budget**  
**2021-22 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	2021-22 Budget
01	General Fund	\$15,317,030.14
	Total Assigned and Unassigned Ending Fund Balances	\$15,317,030.14
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	\$3,944,713.00
	Remaining Balance to Substantiate Need	\$11,372,317.14

Fund 01 Objects 9780/9789/9790

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund	\$286,450.00	Donations
01	General Fund	1,222,207.00	Restricted Grants
01	General Fund	2,573,884.00	One-Time Funds
01	General Fund	4,653,062.00	Supplemental and Concentration
01	General Fund	\$2,636,714.14	Unassigned/Unappropriated
	Total of Substantiated Needs	\$11,372,317.14	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

**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.**