



Woodland Joint Unified School District

2022-23

July 1st Budget Adoption

Overview

- Introductions
 - Lewis Wiley, Associate Superintendent of Business
 - Luis Ballesteros, Interim Director of Fiscal Services
 - Norma Palomar, Supervisor Fiscal Services/Internal Auditor
- Proposed Budget FY 2022-23
 - 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 |

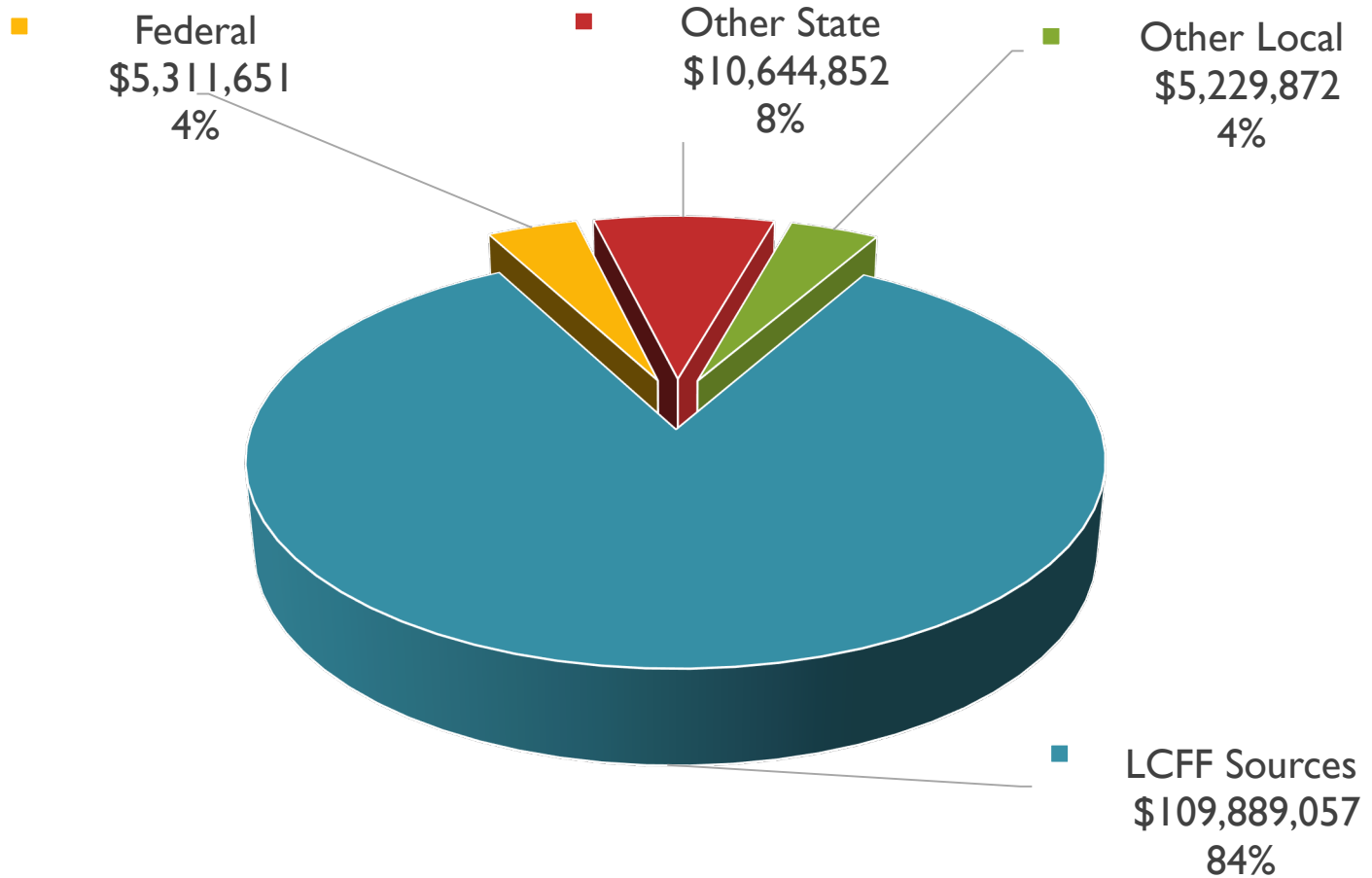


WJUSD's

Proposed Budget 2022-23

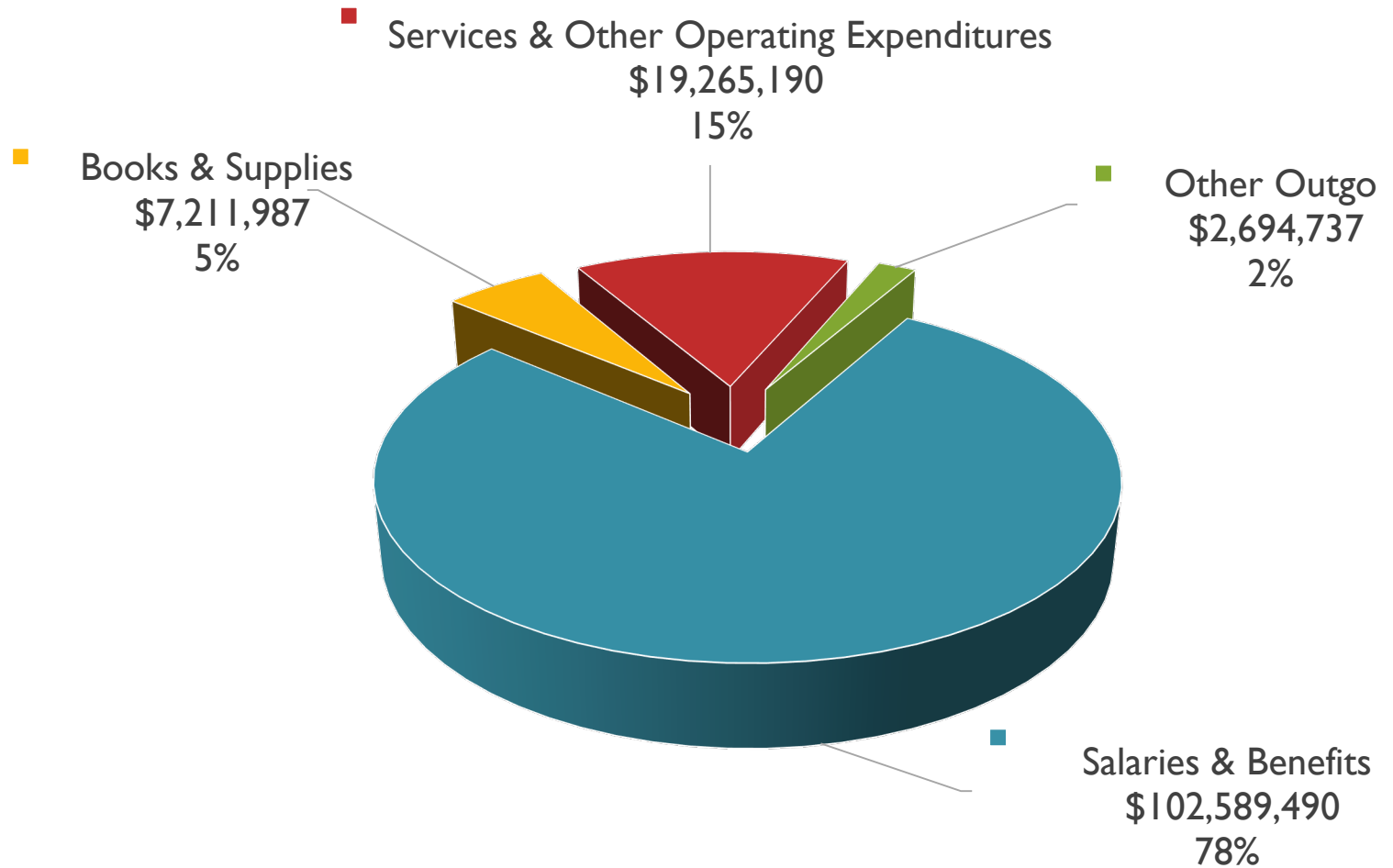
2022-23 General Fund Revenues

Total Revenues \$131,075,432



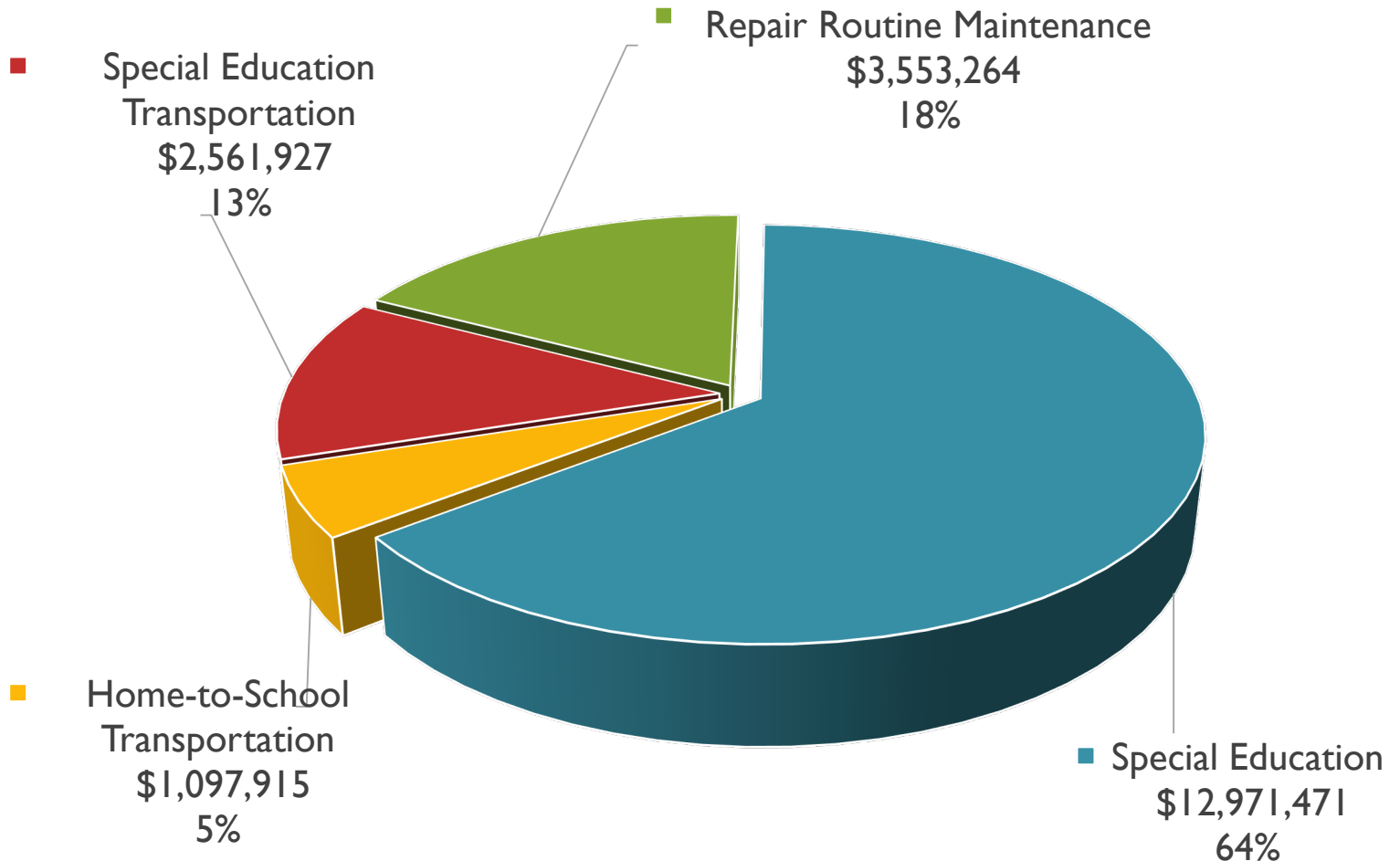
2022-23 General Fund Expenditures

Total Expenditures \$131,761,404



2022-23 Projected Contributions

Total Contributions \$20,184,577



WJUSD PROPOSED BUDGET for FY 2022-23

Budget Assumptions

Enrollment/ADA Projections

- Enrollment projection of 9,277 was used to develop staffing allocations
- Average Daily Attendance (ADA) is projected to be 8,203.98 - not including students currently enrolled in Adult Education or Science and Technology Academy
- Universal TK is a new program for 2022-23. The projected ADA is 179.04

WJUSD PROPOSED BUDGET for FY 2022-23

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 2021-22, specific details can be found in the Budget Assumptions narrative, pages 2 - 3

WJUSD PROPOSED BUDGET for FY 2022-23

Budget Assumptions

Revenue Assumptions (con't)-

- Federal revenues based on 2021-22
- The District currently receives about \$3.2M in GSA funding
- Lottery – Unrestricted \$163 and restricted \$65 per estimated Annual ADA
 - The District is estimated to receive \$2.2M in Lottery Funding

WJUSD PROPOSED BUDGET for FY 2022-23

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 | 1.32% |
| • Unemployment | 0.50% |
| • Health & Welfare | \$675/month or \$8,100/year |

Classified Employees

| | |
|-------------------------------|-----------------------------|
| • CalPERS | 25.37% |
| • Medicare | 1.45% |
| • OASDI | 6.20% |
| • Workers Compensation | 1.32% |
| • Unemployment | 0.50% |
| • Health & Welfare* | \$655/month or \$7,860/year |
| * Administrators/Confidential | \$675/month or \$8,100/year |

WJUSD PROPOSED BUDGET for FY 2022-23

Budget Assumptions

Expenditure Assumptions (con't) -

- Utilities budgeted for 2022-23 will be estimated as follows:
 - Electricity, Natural Gas, Water and Garbage 3.72%
- Property and liability insurance are budgeted based on SIA's program rates for the 2022-23 year

General Fund Combined

2022-23
Proposed Budget

Revenues:

| | |
|-------------------------------|--------------------|
| LCFF Sources | \$109,889,057 |
| Federal Revenue | 5,311,651 |
| Other State and Local Revenue | 15,874,724 |
| Total Revenues: | <u>131,075,432</u> |

Expenditures:

| | |
|---|--------------------|
| Certificated Salaries | 50,956,388 |
| Classified Salaries | 21,643,473 |
| Employee Benefits | 29,989,629 |
| Books and Supplies | 7,211,987 |
| Services and Other Operating Expenditures | 19,265,190 |
| Capital Outlay and Other Outgo | 2,694,737 |
| Total Expenditures: | <u>131,761,404</u> |

| | |
|---|---------------------------|
| Net Increase (Decrease) In Fund Balance | <u><u>(\$685,972)</u></u> |
|---|---------------------------|

General Fund Combined Ending Fund Balance

| | 2022-23 Proposed Budget |
|--|----------------------------|
| Fund Balance, Reserves | |
| Beginning Balance, July 1, 2022 | \$38,402,642 * |
| Audit Adjustment/Restatements | - |
| Ending Balance, June 30, 2023 | \$37,716,670 |
| Components of Ending Balance | |
| Revolving Cash | \$24,000 |
| Stores | 25,000 |
| Restricted | 8,559,011 |
| 3% Designated for Economic Uncertainties | 3,952,842 |
| Unassigned/Unappropriated | \$ 25,155,817 |

** Based on estimated actual's ending fund balance for Fiscal Year 2021-2022*

General Fund Combined Ending Fund Balance (continued)

| | | 2022-23 Amount |
|---------------------------------|----|--------------------------|
| Total Unassigned/Unappropriated | \$ | <u>25,155,817*</u> |
| Components: | | |
| Donations | \$ | 115,602 |
| One-Time Funding | | 2,433,544 |
| Textbook Adoption | | 4,286,719 |
| Restricted Grants | | <u>629,279</u> |
| Unassigned/Unappropriated | \$ | <u><u>17,690,673</u></u> |

** Based on estimated actual's ending fund balance for Fiscal Year 2021-2022*

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

| Fiscal Year | 2022-23 | 2023-24 | 2024-25 |
|----------------------------------|---------------------|---------------------|---------------------|
| Projected Beginning Balance | \$38,402,642 | \$37,716,670 | \$41,899,352 |
| Operating Surplus/(Deficit) | (685,972) | 4,182,682 | 5,957,638 |
| Projected Ending Balance | 37,716,670 | 41,899,352 | 47,856,990 |
| Restricted | (8,559,011) | (8,559,011) | (8,559,011) |
| 3% Required Reserve | (3,952,842) | (3,969,821) | (4,032,437) |
| Reserve Met (Yes/No) | Yes | Yes | Yes |
| Nonspendables | (49,000) | (49,000) | (49,000) |
| Unassigned/Unappropriated | \$25,155,817 | \$29,321,520 | \$35,216,542 |
| Status | Positive | Positive | Positive |

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)

Fiscal Year 2022-23 Budget Adoption

The Governing Board of the Woodland Joint Unified School District is required to approve the District's budget as of July 1, 2022.

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

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



Questions?