

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year. The 2024-25 budget will be presented to the Board of Trustees for approval on June 18, 2024.

The budget assumptions presented below are used to prepare the 2024-25 Budget and multi-year projections for 2025-26 and 2026-27 fiscal years. They also include assumptions provided by PCOE Common Message, School Services of California's Financial Projection Dartboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. The 2024-25 Proposed Budget also reflects the most recent Governor's 2024-25 May Revise proposals.

## GENERAL FUND BUDGET ASSUMPTIONS:

The following budget revenue and expenditure assumptions will be used for the 2024-25 Proposed Budget:

### WESTERN PLACER UNIFIED SCHOOL DISTRICT 2024-25 ADOPTED BUDGET ASSUMPTIONS

	23/24 Estimated Actuals	24/25 Adopted	25/26 Projection	26/27 Projection	
<b>REVENUES</b>					
Enrollment	7,869	8,046	8,227	8,412	23-24: CALPADS LCFF enrollment; 24-25 through 26-27, 2.25% growth each year
ADA Yield	94.6%	94.5%	94.5%	94.5%	Projected ADA/enrollment
ADA (Excl. County ADA)	7,446	7,604	7,775	7,950	
ADA (Incl. County ADA)	7,462	7,620	7,791	7,966	
% Increase (Decrease) Enrollment	4.1%	2.25%	2.25%	2.25%	2.25% 24-25 and 25-26
# Increase (Decrease) Enrollment	309	177	181	185	
# Increase (Decrease) in ADA	370	157	171	175	Projected ADA based on ADA-to-enrollment factor 94.0% in 23-24, 94.5% in 24-25 and beyond
State Statutory COLA %	8.22%	1.07%	2.93%	3.08%	Per SSC Dartboard
<b>EXPENDITURES</b>					
Certificated New Positions - FTE	8.4	11.2	9.0	7.0	23-24: 3 growth teachers, 1 K ASD teacher, TBHS VP, 1.0 MS SDC teacher, 1.0 MS RSP, 1.0 speech, .40 Psych; 24-25: 7 growth teachers (Unrestricted & Special Ed), 25-26: 7 growth teachers, 2 TK teachers (for 10:1 ratio), 26-27: 7 growth teachers
Cert. New Positions - New Schools	6.0	0.0	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24; (Counselor 22/23); 2.0 FTE Gen Ed and 3.0 Special Ed teachers in 23-24
Certificated Step/Column	1.54%	1.54%	1.54%	1.54%	3-year average
Classified New Positions - FTE	20.9	7.1	0.9	0.0	22-23: Campus supervisors, instructional aides, TBHS clerk; 23-24: budget tech, personnel tech, CALPADS tech, .50 Tech Dept secretary, health clerks, campus supervisors, paraprofessionals; 24-25 2.0 technology tech I, Ed Services account tech II, .50 Tech Dept secretary, 3.79 paraprofessionals; 25-26: Two .4275 instructional aides for new TK classes
Classified New Positions - New Schools	1.4	0.0	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24) 23/24 - TBHS 1 custodian, 3 hr library tech (Unrestricted/RRM)
Classified Step/Column	1.45%	1.39%	1.39%	1.39%	3-year average
Classified Statutory Benefits Rate	36.00%	36.34%	36.89%	37.29%	
Certificated Statutory Benefits Rate	22.22%	22.19%	22.19%	22.19%	
Contribution to RRM	\$3,581,386	\$3,581,386	\$3,760,455	\$3,948,478	3% of GF Expenditures (Excl STRS On-Behalf and federal pandemic relief funds).

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The 2024-25 Proposed Budget also includes the LCFF Supplemental Funds budget that has been reviewed by the District LCAP Committee.

Negotiations for salary and benefits are completed for the 2023-24 school year with all bargaining units, management, contract and confidential employees and are included in the 2023-24 Estimated Actuals Budget. Negotiations are not completed for the 2024-25 school year and are not included in the 2024-25 Proposed Budget.

## GOVERNOR’S MAY BUDGET REVISION

### Local Control Funding Formula

With the release of the Governor’s 2024-25 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2024-25 and future years. The table below illustrates the current 2023-24 budget year, proposed 2024-25 budget year and next three years:

	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory Cost-of-Living Adjustment (COLA)	8.22%	1.07%	2.93%	3.08%	3.30%

### Other State Programs

The Governor’s May Revision proposal includes a cost-of-living adjustment (COLA) of 1.07% for the 2024-25 fiscal year for Special Education, Child Nutrition and other State categorical programs.

### CalSTRS and CalPERS Employer Contributions

California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

The CalSTRS rate has been 19.10% for the past several years and will continue at this rate until its governing board votes to change it. There is no indication at this time that they plan to do so in the near future.

Adopted/projected CalPERS rates are as follows:

Year	Employer Contribution Rate
2023-24	26.68%
2024-25	27.05%
2024-25	27.60% (projected)
2025-26	28.00% (projected)

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Fund Balance 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. Below are the details of those unassigned funds that are reserved for specific district needs for 2023-24 Estimated Actuals Budget and 2024-25 Proposed Budget on the next page:

Fund Balance Reserves:

	<b>Estimated Actuals 2023-24 Combined</b>	<b>Adopted Budget 2024-25 Combined</b>
<b>Components of Ending Fund Balance Nonspendable:</b>		
Revolving Cash	5,000	5,000
Prepaid Expenditures	512,033	210,761
<b>Committed:</b>		
Supplemental & State Program budget reserves	3,568,805	330,347
<b>Restricted:</b>		
State, Federal and Local programs	9,291,881	8,493,516
<b>Economic Uncertainty @ 3%</b>	<b>3,855,221</b>	<b>3,723,998</b>
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>3,856,130</b>	<b>752,317</b>
<b>Total Ending Fund Balance</b>	<b>21,089,070</b>	<b>13,515,939</b>

2024-25 Proposed Budget for the General Fund and Other Funds

The 2024-25 Proposed Budget for the General Fund and Other Funds are presented on the following pages and display the 2023-24 Estimated Actuals Budget as well as the 2024-25 Proposed Budget.