

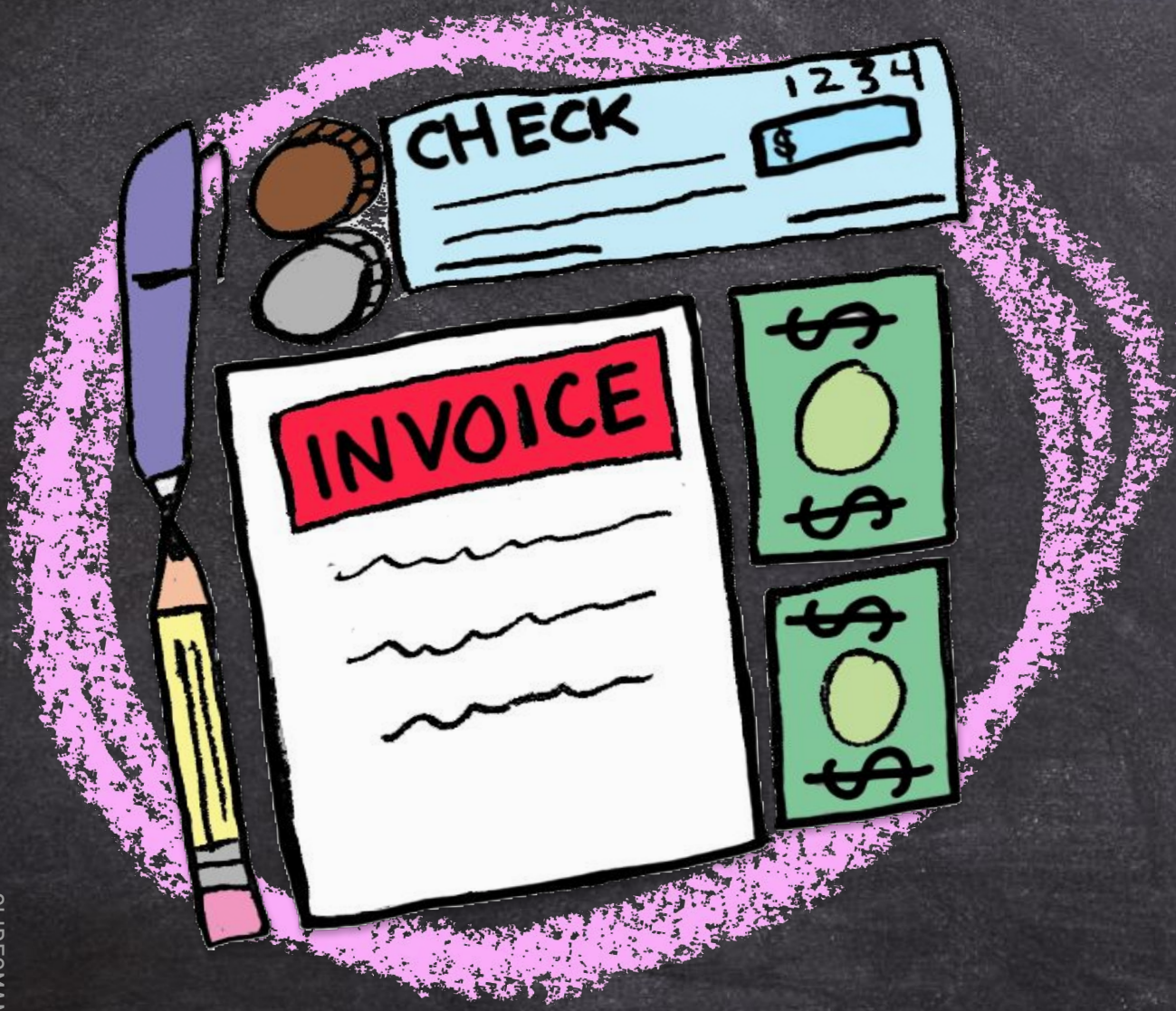


Janesville

Board of Trustees

Budget & Planning Workshop

February 2, 2022



Objectives

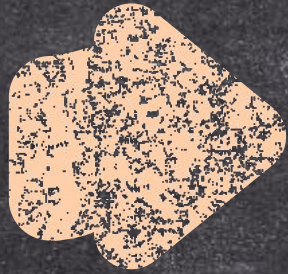
Review and Understand:

- District/School Budget
- Multi-Year Projections
- Strategic Planning
- Discretionary Spending

01

The basics of district/school budgets:

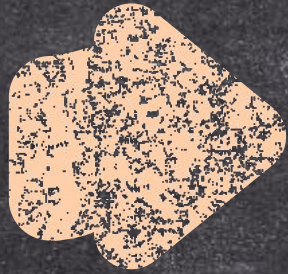
- Where does our revenue come from?
- Where are we investing our resources?



SACS Object Codes

There are 8 main object codes or categories that expenses and revenue are organized under:

| | |
|-------------|---|
| 1000 - 1999 | Certificated Personnel Salaries |
| 2000 - 2999 | Classified Personnel Salaries |
| 3000 - 3999 | Employee Benefits |
| 4000 - 4999 | Materials and Supplies |
| 5000 - 5999 | Services and other Operating Expenditures |
| 6000 - 6999 | Capital Outlay |
| 7000 - 7999 | Other Outgo |
| 8000 - 8999 | Revenue/Other Financing Sources |



Basic Revenue Sources

The primary district revenue sources include:

- State Funds
- Federal Funds
- Local Funds
- Restricted One-Time Fund

2021/22 Budgeted Revenue / Expenditures

| | | |
|-------------|---|--------------------|
| 1000 - 1999 | Certificated Personnel Salaries | \$1,586,899 |
| 2000 - 2999 | Classified Personnel Salaries | \$679,789 |
| 3000 - 3999 | Employee Benefits | \$1,224,312 |
| 4000 - 4999 | Materials and Supplies | \$451,190 |
| 5000 - 5999 | Services and Other Operating Expenditures | \$499,347 |
| 6000 - 6999 | Capital Outlay | \$170,000 |
| 7000 - 7999 | Other Outgo | \$6,869 |
| | | \$4,618,406 |
| | | |
| 8000-8999 | Revenue | \$4,576,793 |
| | | |
| | | -\$41,613 |

2022/23
ESTIMATED
STATE
REVENUE
[8000 -
8999]

FUNDING CHANGES: 1ST INTERIM TO CURRENT FORECAST

BASED ON GOVERNOR'S JANUARY BUDGET PROPOSAL

2022/23 ESTIMATED STATE FUNDING AS OF 1st INTERIM

| | | 2022/23 | 2023/24 |
|---|---|----------------|----------------|
| Estimated LCFF Funding at First Interim | | \$3,002,507.00 | \$3,082,550.00 |
| Increases in Governor's January Budget Proposal | | | |
| | 2022/23 COLA increase (from 2.48% to 5.33%) | \$81,298.00 | \$83,621.00 |
| | 2023/24 COLA increase (from 3.11% to 3.61%) | | \$15,156.00 |
| | Supplemental Grant Funds Increase (UPC) | \$28,987.00 | \$46,317.00 |
| | Increase in estimated ADA | \$111,981.00 | \$115,040.00 |
| | | \$3,224,773.00 | \$3,342,684.00 |
| Projected Funding Increase (before proposals below) | | \$222,266.00 | \$260,134.00 |

Governor's January Budget Proposals

only one of these proposals would be passed (if any)

| | | | |
|--|---------------------------------|--------------|--------------|
| | | | |
| | AB 1607 Proposal | \$339,833.00 | \$349,103.00 |
| | AB 1609 Proposal (2022/23 only) | \$518,863.00 | |
| | SB 579 Proposal (2022/23 only) | \$518,863.00 | |
| | SB830 Proposal (begins 2023/24) | | \$533,017.00 |

2022/23 ESTIMATED **TOTAL** REVENUE [8000 - 8999]

2022/23 ESTIMATED TOTAL REVENUE

| | |
|-----------------------------------|-----------------------|
| | |
| State Revenue (updated) | \$3,452,879.00 |
| Federal Revenue | \$105,904.00 |
| Local Revenue | \$170,106.00 |
| One-Time Funds Expiring 9/30/2023 | \$636,024.00 |
| One-Time Funds Expiring 9/30/2024 | \$120,531.00 |
| | \$4,485,444.00 |

02

Enrollment History and Projections:

- How many students **did** we have?
- How many students **do** we have?
- How many students **will** we have?

2021/22 Enrollment Breakdown by Student Sub Group



| Student Sub Groups | 2019/20 | 2020/21 | 2021/22 |
|--------------------------|---------|---------|---------|
| Total Enrollment | 379 | 385 | 349 |
| Unduplicated Pupil Count | 179 | 179 | 159 |
| Special Education | 34 | 37 | 36 |
| Chronic Absentees | 28 | 118 | 36 |
| Suspensions | 16 | 27 | 10 |
| Expulsions | 3 | 0 | 0 |

2021/22 Enrollment Breakdown by Grade



| Grade | Special Ed | Unduplicated | Chron Ab | Suspension |
|--------------|------------|--------------|-----------|------------|
| TK/K | 5 | 17 | 2 | 0 |
| 1 | 2 | 22 | 4 | 0 |
| 2 | 6 | 15 | 3 | 0 |
| 3 | 2 | 19 | 2 | 0 |
| 4 | 2 | 22 | 5 | 0 |
| 5 | 6 | 18 | 5 | 5 |
| 6 | 4 | 13 | 3 | 5 |
| 7 | 2 | 15 | 3 | 0 |
| 8 | 7 | 19 | 9 | 0 |
| TOTAL | 36 | 160 | 36 | 10 |

2021/22 Enrollment Breakdown



| | |
|-----------|-----|
| August | 342 |
| September | 348 |
| October | 348 |
| November | 343 |
| December | 347 |
| January | 363 |

03

Staffing Needs

- How many staff **did we have** in prior years?
- How many staff **do we have** this year?
- How many staff **do we need** next year?



Staffing History

| 2019/2020 | | |
|-----------------------------|---------------|------------|
| GRADE | # OF TEACHERS | Enrollment |
| TK/K | 1 | 24 |
| K | 1 | 25 |
| 1 | 1 | 24 |
| 1 | 1 | 22 |
| 2 | 1 | 24 |
| 2 | 1 | 22 |
| 3 | 1 | 19 |
| 3 | 1 | 19 |
| 4 | 1 | 24 |
| 4 | 1 | 21 |
| 5 | 1 | 23 |
| 5/6 | 1 | 24 |
| 6 | 1 | 25 |
| 7 | 1 | 25 |
| 7 | 1 | 23 |
| 8 | 1 | 16 |
| 8 | 1 | 19 |
| Special Ed | 1 | |
| TOTAL | 18 | 379 |
| Average Teacher to Student: | | 21.06 |

| 2020/2021 | | |
|-----------------------------|---------------|------------|
| GRADE | # OF TEACHERS | Enrollment |
| TK/K | 1 | 23 |
| K | 1 | 25 |
| 1 | 1 | 20 |
| 1 | 1 | 20 |
| 2 | 1 | 17 |
| 2 | 1 | 17 |
| 3 | 1 | 18 |
| 3 | 1 | 23 |
| 4 | 1 | 22 |
| 4/5 | 1 | 22 |
| 5 | 1 | 26 |
| 6 | 1 | 15 |
| 6 | 1 | 16 |
| 7 | 1 | 27 |
| 7/8 | 1 | 28 |
| 7/8 | 1 | 21 |
| Dist. Learning | 1.5 | 45 |
| Special Ed | 1 | |
| TOTAL | 18.5 | 385 |
| Average Teacher to Student: | | 20.81 |

| 2021/2022 | | |
|-----------------------------|---------------|------------|
| GRADE | # OF TEACHERS | Enrollment |
| TK/K | 1 | 15 |
| K | 1 | 18 |
| 1 | 1 | 22 |
| 1 | 1 | 23 |
| 2 | 1 | 19 |
| 2 | 1 | 18 |
| 3 | 1 | 19 |
| 3 | 1 | 19 |
| 4 | 1 | 24 |
| 4 | 1 | 21 |
| 5 | 1 | 20 |
| 5 | 1 | 22 |
| 6 | 1 | 19 |
| 6 | 1 | 18 |
| 7 | 1 | 16 |
| 7 | 1 | 14 |
| 8 | 1 | 21 |
| 8 | 1 | 21 |
| Special Ed | 2 | |
| TOTAL | 20 | 349 |
| Average Teacher to Student: | | 17.45 |

Current Staffing



Certificated Staffing Needs Based on Projected Enrollment



2022/23 PROPOSED STAFFING LEVELS

Certificated Staffing Projections

| GRADE | # OF TEACHERS | PROJECTED CLASS SIZE | PARAEDUCATOR FTE* |
|--------------|---------------|----------------------|-------------------|
| TK/K | 1 | 21 | 0.44 |
| K/1 | 1 | 21 | 0.44 |
| 1 | 1 | 21 | 0.44 |
| 2 | 1 | 22 | 0.2 |
| 2 | 1 | 23 | 0 |
| 3 | 1 | 18 | 0.2 |
| 3 | 1 | 19 | 0 |
| 4 | 1 | 19 | 0.15 |
| 4 | 1 | 19 | 0.15 |
| 5 | 1 | 22 | 0 |
| 5 | 1 | 23 | 0 |
| 6 | 1 | 21 | 0 |
| 6 | 1 | 21 | 0 |
| 7 | 1 | 18 | 0 |
| 7 | 1 | 19 | 0 |
| 8 | 1 | 15 | 0 |
| 8 | 1 | 15 | 0 |
| Special Ed | 1 | N/A | 3.72 |
| TOTAL | 18 | 337 | 5.74 |

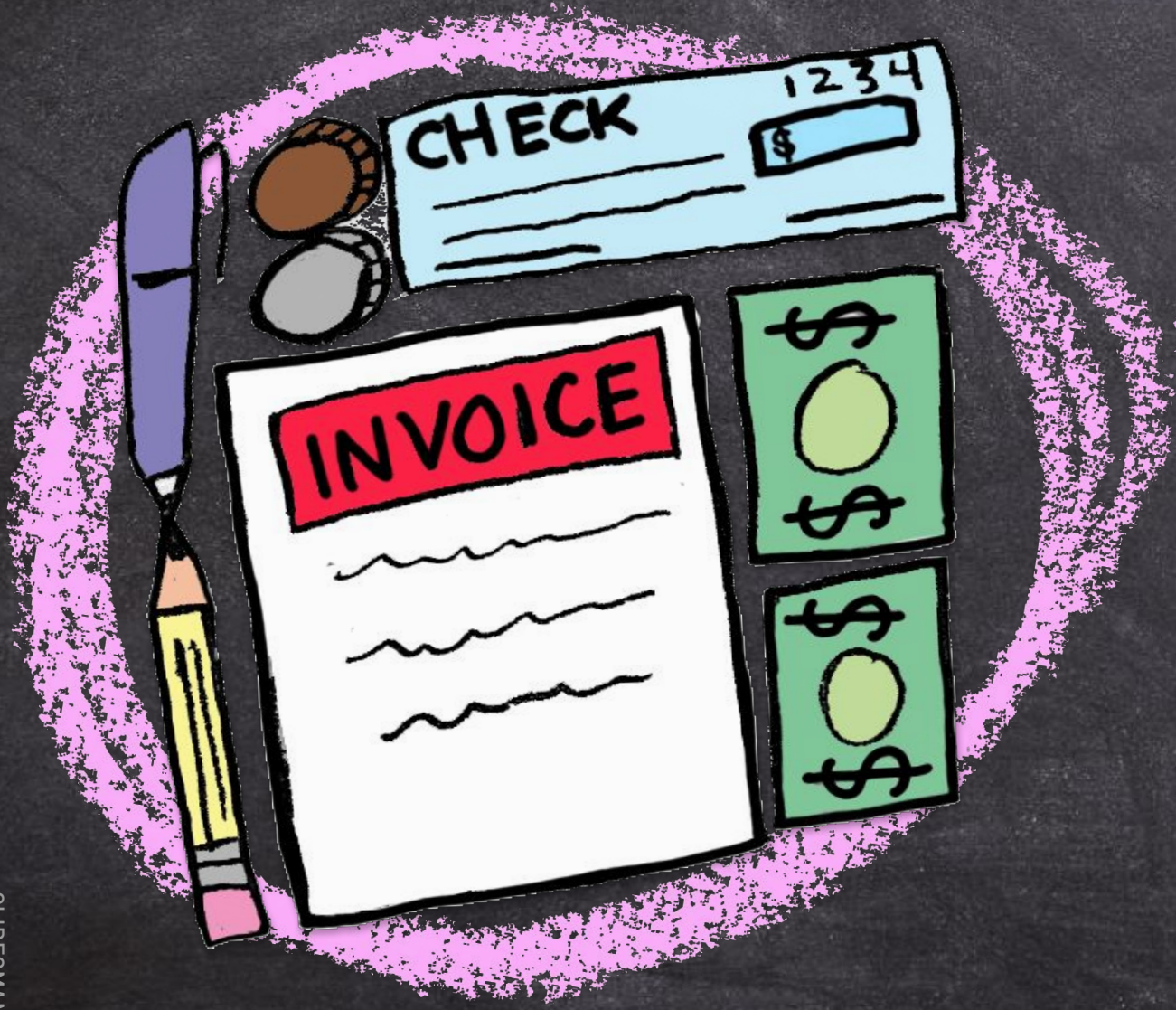
*FTE based on time paraeducator classroom support only

Classified Staffing Needs Based on Projected Enrollment



2022/23 FTE STAFFING FOR CLASSIFIED UNIT MEMEBERS

| POSITION | FTE | NOTES |
|----------------------|------|-------------------|
| Computer Technician | 1 | |
| Custodian | 2 | |
| District Secretary | 1 | |
| Food Service Worker | 0.56 | |
| Head of Food Service | 0.94 | |
| Library Technician | 1 | |
| Paraeducator I | 2.63 | (Reduce 1.25 FTE) |
| Paraeducator II | 3.72 | |
| School Secretary | 1 | |



Any
Questions?