



Winship-Robbins School District

2022-2023 Adopted BUDGET REPORT

Dawn Carl

Superintendent/Principal

Winship-Robbins Elementary School District
TABLE OF CONTENTS
2022-23 Adopted Budget Report

Budget Introduction	Page 3
General Fund Revenue Assumptions	Page 4
State Priorities	Page 5
General Fund Revenues	Pages 6 - 7
General Fund Expenditures	Pages 8 - 10
General Fund Balance	Page 11
Revenues Versus Expenditures	Page 12
Other Funds	Page 13
Multi-Year Assumptions and MYP	Pages 14 - 15
Enrollment- ADA Trend	Page 16

Winship-Robbins Elementary School District

INTRODUCTION

2022-2023 Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2021-2022 "*Estimated Actuals*" in columns A-C and the Proposed 2022-2023 "*Budget*" in columns D-F. The final column reflects the percentage of variance between the **2021-2022 Estimated Actuals** and the ***proposed 2022-2023 Budget***.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

**Winship-Robbins Elementary School District
General Fund Revenue Assumptions
2022-2023 Adopted Budget Report**

Local Control Funding Formula

- Based on Projected 2022-2023 ADA of 107
- Property Taxes = \$905,205– \$864,322 In-Lieu = \$40,833
- State Aid = \$1,014,221

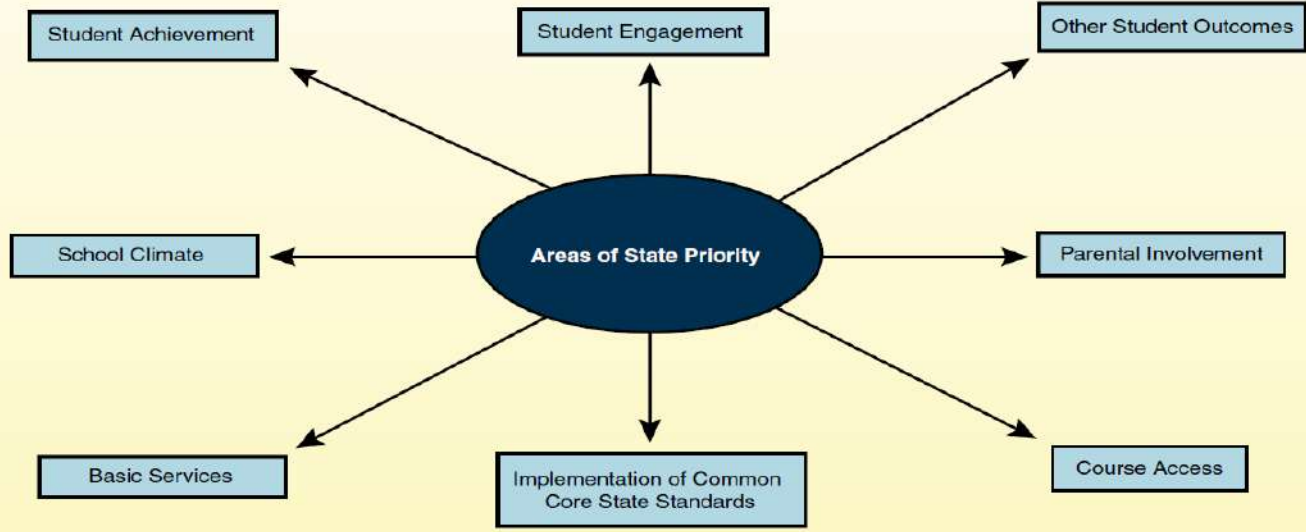
Other State and Federal Funding

- Unrestricted Lottery = \$163 per Annual ADA
- Restricted Lottery = \$65 per Annual ADA
- Federal No Child Left Behind (Title I \$18,217 & Title II \$2,705)
- REAP funding is projected at \$15,905

Eight State Priorities

2022-2023 ADOPTED BUDGET REPORT

Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

Winship-Robbins Elementary School District GENERAL FUND REVENUE SOURCES 2022-2023 Adopted Budget Report

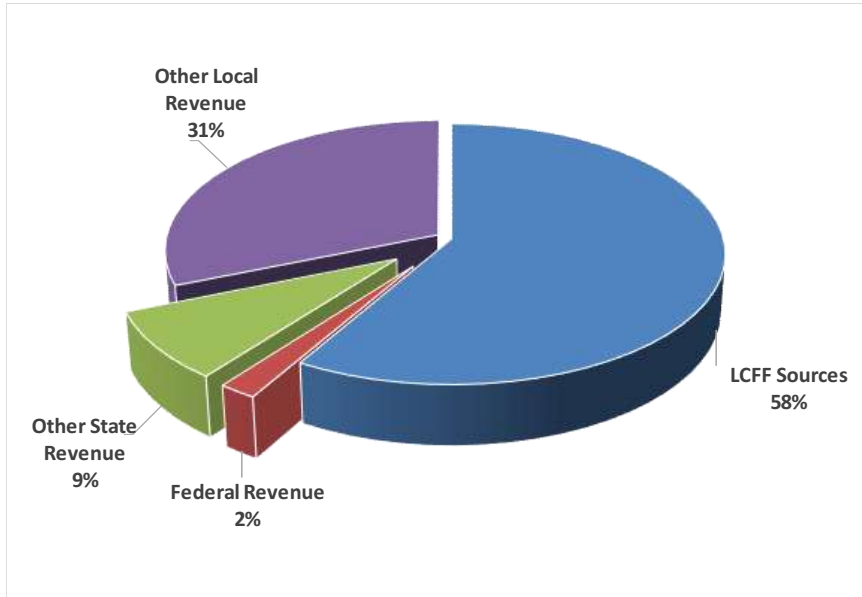
LCFF Sources	\$1,371,411	58%
Federal Revenue	\$46,827	2%
Other State Revenue	\$198,791	9%
Other Local Revenue	\$733,948	31%
TOTAL REVENUE	\$2,350,977	

The largest part of the revenue (58%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds for specific purposes and must continue to follow federal regulations. Federal funds consist of Title I, Title II and REAP.

Other state funds consist of Mandated Costs, Lottery, Expanded Learning Opportunity Program (ELOP), One-time Universal Prekindergarten Planning and Implementation (UPK), and One-time In-Person Learning (IPI).

Local resources include leases, interest, donations, local grants, special education funds, and charter fiscal oversight fees.



Winship-Robbins Elementary School District
GENERAL FUND REVENUE SOURCES
2022-2023 Adopted Budget Report

Local Control Funding Formula \$1,371,411

This budget source is based on 22/23 projected ADA of 107. The LCFF calculator reflects a 6.56% COLA.

Federal Revenues \$46,827

This revenue source includes Title I, Title II, and REAP. The \$297,835 reduction in revenue is due to one-time Covid19 funds, the removal of REAP Carryover and the removal of Nutrition revenue due to the district contracting services with another district.

Other State Revenues \$198,971

This revenue includes Unrestricted and Restricted Lottery, Mandated Costs, ELOP, One-time IPI, and One-time UPK Planning and Implementation funds. The \$290,169 reduction in revenue is due to the removal of one-time Covid19 funds, the removal of Nutrition revenue due to the district contracting services with another district, and the removal of Water Well funds.

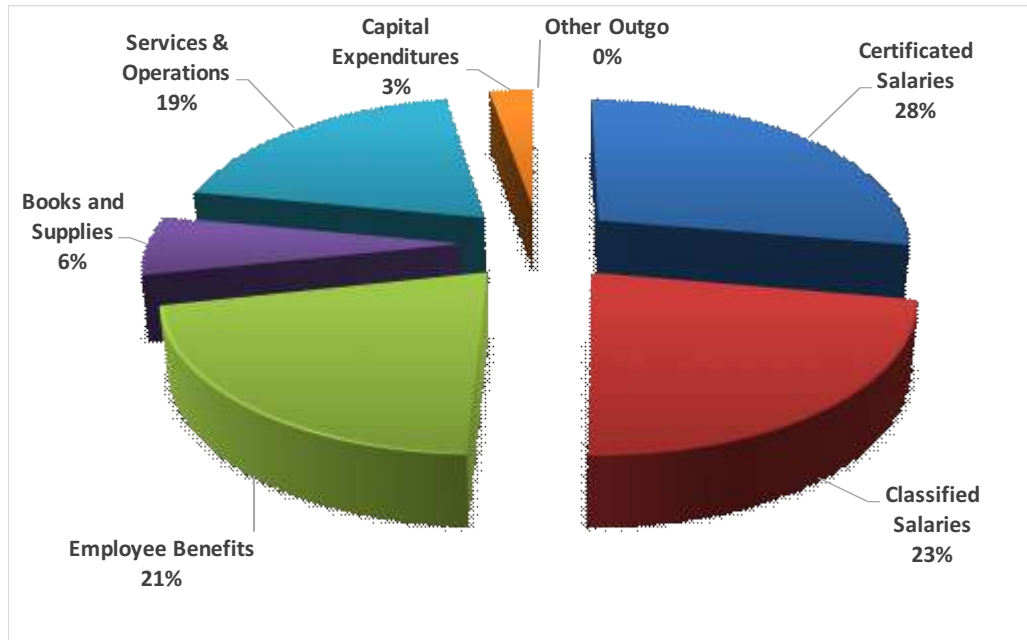
Other Local Revenue \$733,948

This revenue includes Interest, Rental Income, Special Education, and Charter Fiscal Oversight revenue. The \$36,337 increase in revenue is due to an increase in oversight revenue.

Winship-Robbins Elementary School District GENERAL FUND EXPENDITURES 2022-2023 Adopted Budget Report

Certificated Salaries	\$ 564,102	28%
Classified Salaries	\$ 462,532	23%
Employee Benefits	\$ 430,024	21%
Books and Supplies	\$ 129,661	6%
Services and Other Operating Expenditures	\$ 391,798	19%
Capital Expenditures	\$ 55,000	3%
Other Outgo	\$ -	0%
TOTAL EXPENDITURES	\$2,033,117	

Salaries and benefits represent 72% of the District's total budget.



Winship-Robbins Elementary School District

GENERAL FUND EXPENDITURES

2022-2023 Adopted Budget Report

CERTIFICATED SALARIES - \$564,102

Salary projections are based on 8 certificated FTE; and 1 management FTE, (.7 FTE Principal; .3 FTE Superintendent). The expenditure has a net decrease of \$19,452 due to savings from replacing 2 certificated FTE at lower step and column placements.

CLASSIFIED SALARIES - \$462,532

Salary projections are based on 12.5 FTEs and known staffing needs, including extra-duty and overtime. The expenditure has a net decrease of \$10,067 due to moving 2 classified positions to the Child Development fund and adding an additional custodial position.

EMPLOYEE BENEFITS - \$430,024

Benefits are based on projections that reflect the changes in the above salary expenditures. 2022-2023 STRS rate is 19.10%. 2022-2023 PERS rate is 25.37%. There is a net increase of \$24,341 mainly due to the increase in the PERS rate from 22.91% to 25.37%

BOOKS AND SUPPLIES - \$129,661

Projected instructional materials and supplies expenses include core and supplemental instructional materials, custodial and maintenance supplies, and technology related expenditures. This expenditure is reduced by \$56,419 primarily due to the removal of one-time Covid19 related expenditures and food expenditures.

SERVICES, OTHER OPERATING EXPENSES - \$391,798

Projected services and other operating expenses include professional development for classroom staff, classroom on-line instructional and intervention programs, maintenance, custodial repair, drinking water delivery, and servicing expenses and utilities. This expenditure has a net increase of \$13,384 primarily due to the increase of Nutrition service expenditures and the decrease of REAP services due to the removal of REAP Carryover.

Winship-Robbins Elementary School District
GENERAL FUND EXPENDITURES
2022-2023 Adopted Budget Report

CAPITAL OUTLAY - \$55,000

This includes budget for new concrete to existing portables and new air conditioners.

OTHER OUTGO - \$0

The district is expecting revenue from the County office and not Excess Costs due to a decrease in total district program costs.

INTERFUND TRANSFERS IN/OUT - \$68,279

Projected inter-fund transfer out to Child Development Fund.

CONTRIBUTIONS TO RESTRICTED PROGRAMS \$292,965

Contributions to restricted programs are projected to total \$292,965 and include contributions to Child Nutrition, Special Education, and Routine Restricted Maintenance. There is a \$46,966 increase in contributions due increases in Cafeteria, Special Ed., and Routine Restricted Maintenance.

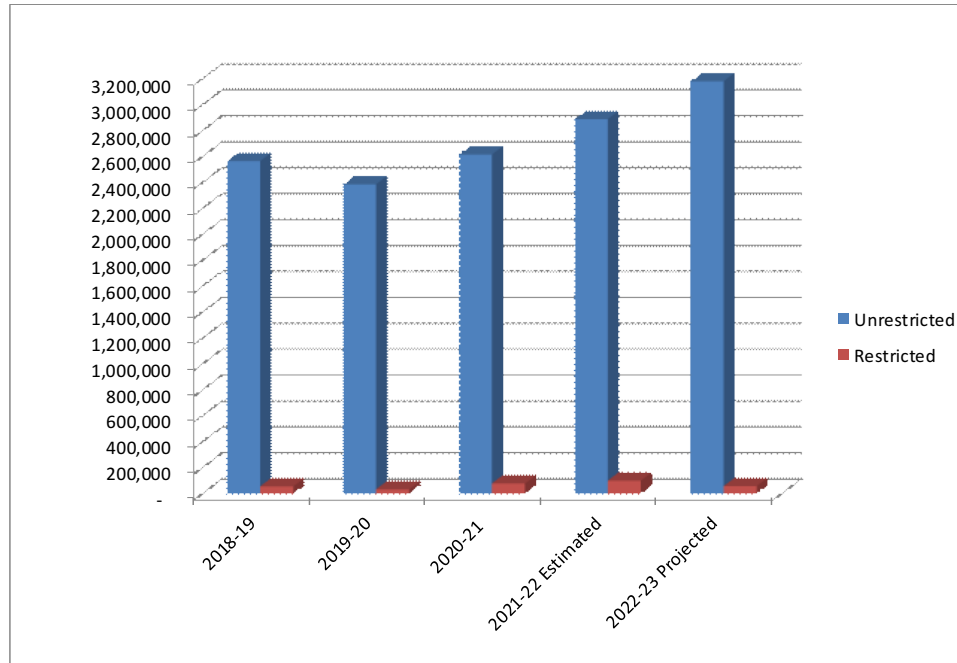
Winship-Robbins Elementary School District

GENERAL FUND BALANCE

2022-2023 Adopted Budget Report

The **estimated ending balance for the 2022-2023 year is \$3,240,923**. Of this amount, \$101,656 has been designated for economic uncertainties as required by the State of California.

Fiscal Year	Unrestricted	Restricted	Total
2018-19	2,566,147	57,057	2,623,204
2019-20	2,386,932	33,951	2,420,883
2020-21	2,616,596	79,366	2,695,962
2021-22 Estimated	2,889,942	101,400	2,991,342
2022-23 Projected	3,181,955	58,968	3,240,923

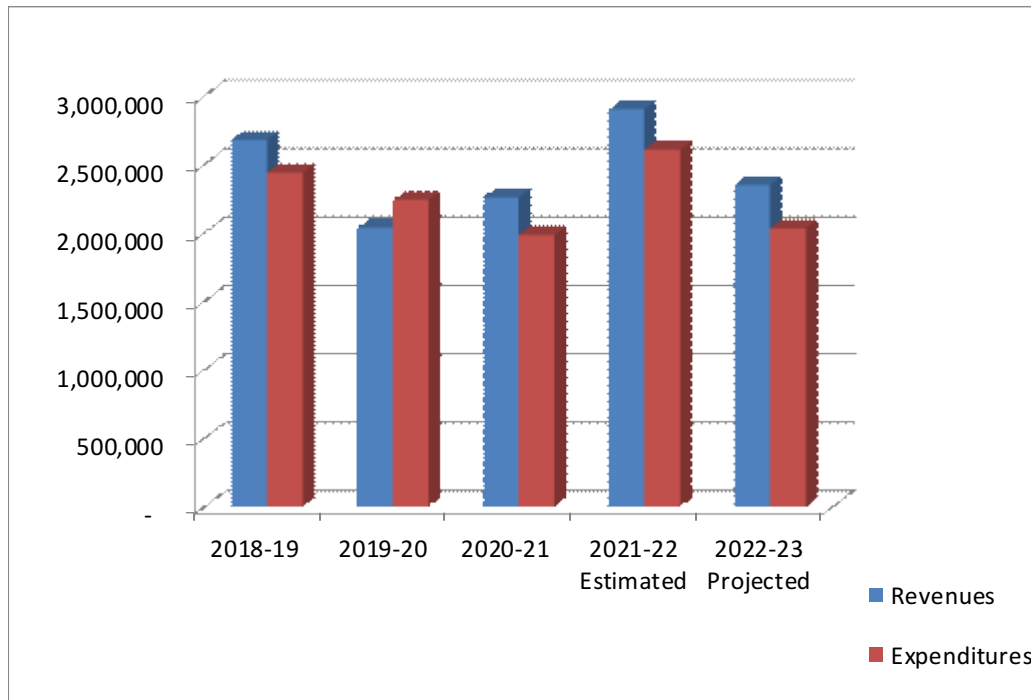


Winship-Robbins Elementary School District

REVENUES vs. EXPENDITURES

2022-2023 Adopted Budget Report

	Revenues	Expenditures
2018-19	2,680,256	2,440,263
2019-20	2,039,955	2,242,275
2020-21	2,259,998	1,984,895
2021-22 Estimated	2,904,381	2,608,976
2022-23 Projected	2,350,977	2,033,117



**Winship-Robbins Elementary School District
OTHER FUNDS
2022-2023 Adopted Budget Report**

- **Student Activities Fund** – 2022-2023 ending fund balance is projected to be **\$1,270**
- **Child Development Fund** – 2022-2023 ending fund balance is projected to be **\$6,359**
- **Deferred Maintenance Fund** – 2022-2023 ending fund balance is projected to be **\$19,753**
- **Special Reserve Fund** - 2022-2023 ending fund balance is projected to be **\$413,354**
- **Capital Facilities Fund (Developer Fees)** - 2022-2023 ending fund balance is projected to be **\$13,240**
- **County Schools Facilities Fund** - 2022-2023 ending fund balance is projected to be **\$0**

Winship-Robbins Elementary School District MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS 2022-2023 Adopted Budget Report

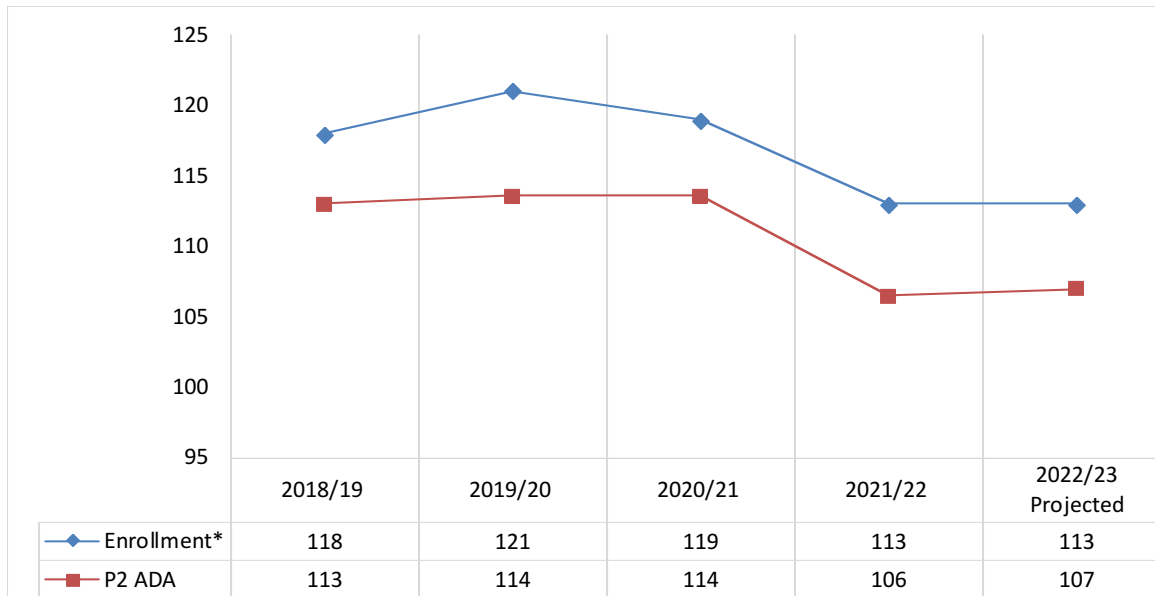
- Winship-Robbins Local Control Funding for the future two years has been calculated using projected ADA of 107 in 23/24 and 24/25. All one-time revenues and expenditures have been removed.
- Expenditure adjustments are as follows:
 - Certificated Step & Column increases are projected for 23/24 & 24/25.
 - Classified Step & Column increases are projected for 23/24 & 24/25.
 - Benefits Net increases to cover the Step & Column increases along with decreases in PERS and UI in 23/24 & 24/25. STRS rates are projected to be 19.10% in 23/24 & 24/25. PERS rates are projected to be 25.20% and 24.60% in 23/24 & 24/25, respectively. UI rates are projected to be 0.20% in 23/24 & 24/25.
 - Supplies Decreased Restricted Lottery supplies and Non-capitalized Kitchen equipment and applied a CPI rate of 3.14% to Unrestricted supplies in 23/24. Applied a CPI rate of 1.97% to Unrestricted supplies and kept Restricted supplies flat in 24/25.
 - Services Increased services in 23/24 & 24/25 by a CPI rate of 3.14% and 1.97%, respectively, while the budgets for Title and ELOP services remained flat in 23/24 & 24/25.
 - Capital Outlay Removed one-time capital projects expected to be completed in 22/23. No planned capital project expenditures in 23/24 & 24/25.
 - Other Outgo No adjustments.
 - Transfers-Out Inter-fund transfers to Child Development Programs to balance fund .
 - Contributions Contribution to Routine Restrict Maintenance; contribution to balance special education; and contribution to balance child nutrition services.
 - Other Sources/Uses No adjustments.

**2022-23 Budget Development
Winship-Robbins Elementary School District**

	PROJECTED 2022/23			Projected Increase/ (Decrease)	PROJECTED 2023/24			Projected Increase/ (Decrease)	PROJECTED 2024/25		
Funded ADA Includes County Operated ADA	ADA 107				ADA 107				ADA 107		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
REVENUES											
1) Local Control Funding	1,371,411	0	1,371,411	2.51%	1,405,864	0	1,405,864	3.85%	1,459,973	0	1,459,973
2) Federal Revenue	0	46,827	46,827	0.00%	0	46,827	46,827	0.00%	0	46,827	46,827
3) Other State Resources	21,079	177,712	198,791	-13.96%	21,079	149,969	171,048	0.00%	21,079	149,969	171,048
4) Other Local Revenue	716,602	17,346	733,948	0.00%	716,602	17,346	733,948	0.00%	716,602	17,346	733,948
TOTAL REVENUES	2,109,092	241,885	2,350,977		2,143,545	214,142	2,357,687		2,197,654	214,142	2,411,796
EXPENDITURES											
1) Certificated	527,613	36,489	564,102	1.25%	543,107	28,043	571,150	1.93%	554,342	27,804	582,146
2) Classified	263,204	199,328	462,532	2.85%	282,237	193,476	475,713	2.82%	291,369	197,777	489,146
3) Employee Benefits	279,434	150,590	430,024	0.62%	287,088	145,618	432,706	0.96%	291,124	145,740	436,864
4) Books & Supplies	72,403	57,258	129,661	-26.13%	71,403	24,373	95,777	1.14%	72,468	24,404	96,872
5) Services, Other Operating	283,181	108,617	391,798	2.32%	291,602	109,281	400,883	-2.28%	282,051	109,711	391,762
6) Capital Outlay	30,000	25,000	55,000	-100.00%	0	0	0	0.00%	0	0	0
7) Other Outgo	0	0	0	0.00%	0	0	0	0.00%	0	0	0
8) Restricted BB not budgeted			0				0				0
9) Direct Support/Indirect			0				0				0
TOTAL EXPENDITURES	1,455,835	577,282	2,033,117		1,475,437	500,791	1,976,228		1,491,354	505,436	1,996,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	653,257	(335,397)	317,860		668,108	(286,649)	381,459		706,300	(291,294)	415,004
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out	(68,279)	0	(68,279)		(72,330)		(72,330)		(75,857)		(75,857)
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt						Tra					
3) Contrib to Restricted	(292,965)	292,965	0		(293,092)	293,092	0		(297,956)	297,956	0
TOTAL OTHER SOURCES	(361,244)	292,965	(68,279)		(365,422)	293,092	(72,330)		(373,813)	297,956	(75,857)
NET INCREASE (DECREASE)											
IN FUND BALANCE	292,013	(42,432)	249,581		302,686	6,443	309,129		332,487	6,662	339,149
BEGINNING BALANCE	2,889,942	101,400	2,991,342		3,181,955	58,968	3,240,923		3,484,641	65,411	3,550,052
Restatement of Charter Oversight Revenue	0	0	0								
ESTIMATED ENDING BALANCE	3,181,955	58,968	3,240,923		3,484,641	65,411	3,550,052		3,817,127	72,073	3,889,201
COMPONENTS OF ENDING FUND BALANCE											
Reserved for Economic Uncertainties	\$ 101,656				\$ 98,811				\$ 99,840		

Winship-Robbins Elementary School District Enrollment - ADA TRENDS 2022-2023 Adopted Budget Report

YEAR	Enrollment*	P2 ADA	% of Enrollment
2018/19	118	113	95.76%
2019/20	121	114	93.86%
2020/21	119	114	95.44%
2021/22	113	106	94.22%
2022/23 Projected	113	107	94.69%



*For first 4 years, CBEDS enrollment used. For the current year, projected enrollment used.