

Farmersville Unified School District  
Board Presentation  
February 27, 2024



**Farmersville Unified School District**  
**Board Presentation**

February 27, 2024

Presented By:

**John Gray**  
President and CEO

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**1 Budget Review**

Reviewed and validated Local Control Funding Formula (LCFF) calculations

Calculated impact of new State Budget assumption on the District

Reviewed and validate multiyear projection assumptions

Reviewed state certified financial and salary data

Evaluated certificated staffing allocations

First Interim report

Reviewed prior year financial data

Various Financial Exhibits

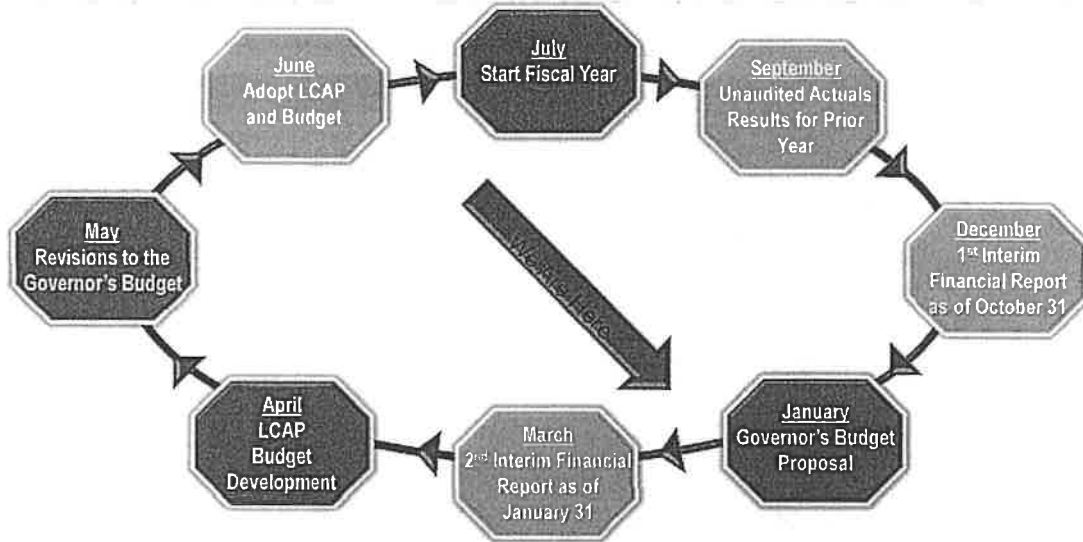
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## 2 Budget/Financial Cycle



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## 3 SSC Financial Projection Dartboard

		Planning Factors				
		2023-24	2024-25	2025-26	2026-27	2027-28
DOF <sup>1</sup> Planning COLA <sup>2</sup>		8.22%	0.76%	2.73%	3.11%	3.17%
California CPI <sup>3</sup>		3.36%	2.83%	2.70%	2.72%	2.72%
CalSTRS <sup>4</sup> Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS <sup>5</sup> Employer Rate		26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance		0.05%	0.05%	0.05%	0.05%	0.05%
California Lottery	Unrestricted per ADA <sup>6</sup>	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
	Restricted per ADA	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandate Block Grant (District) <sup>7</sup>	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76

<sup>1</sup>Department of Finance, <sup>2</sup>Cost-of-living adjustment, <sup>3</sup>Consumer Price Index, <sup>4</sup>California State Teachers' Retirement System, <sup>5</sup>California Public Employees' Retirement System, <sup>6</sup>Average daily attendance, <sup>7</sup>COE Mandate Block Grant: \$38.10 per ADA grades K-8; \$73.39 per ADA grades 9-12; \$1.28 per unit of countywide ADA

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**4 Unrestricted General Fund Revenue for 2021-22**

District	Unrestricted LCFF Revenue Per ADA
Earlimart Elementary	\$15,038.14
Cutler-Orosi Joint Unified	\$14,729.09
<i>Farmersville Unified</i>	\$14,243.87
Lindsay Unified	\$14,185.01
Woodlake Unified	\$13,987.44
<i>All Unified Districts</i>	\$12,934.12
Comparative Group	\$12,818.69
Exeter Unified	\$12,537.79
Visalia Unified	\$12,302.66
Burton Elementary	\$12,177.70

Source: State-certified data

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**5 2021-22 Unrestricted Net Ending Balance as a Percent of Total Expenditures, Transfers and Other Uses**

District	Combined Net Ending Balance Per ADA	Percent of Total Expenditures, Transfers and Other Uses
Cutler-Orosi Joint Unified	\$11,449.31	53.48%
Lindsay Unified	\$9,467.39	38.53%
Exeter Unified	\$6,200.27	38.00%
Woodlake Unified	\$6,632.23	35.00%
<i>Farmersville Unified</i>	\$5,091.85	24.47%
<i>All Unified School Districts</i>	\$4,049.91	22.19%
Visalia Unified	\$2,450.96	14.50%

Source: State-certified data

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**6** **Fluctuating Statutory COLAs From the DOF**

- The changing statutory COLA is *NOT* related to the state's financial health
  - Rather, the statutory COLA is computed using federally aggregated metrics
- The statutory COLA is a calculated percentage, but Governor Gavin Newsom and the Legislature must still determine whether there is sufficient money to fund the statutory COLA
- The significant projected decline in 2024-25 is the result of two primary factors:
  - Reversal in price increases that occurred in 2022
  - Revisions to historical data points

	2024-25	2025-26	2026-27
January 2024	0.76%	2.73%	3.11%
June 2023	3.94%	3.29%	3.19%
<i>Percentage Point Decrease</i>	-3.18	-0.56	-0.08

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**7** **2024-25 LCFF Funding Factors**

Grade Span	TK-3	4-6	7-8	9-12
2023-24 Base Grant per ADA	\$9,919	\$10,069	\$10,367	\$12,015
0.76% COLA	\$75	\$77	\$79	\$91
2024-25 Base Grant per ADA	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment	\$1,039	–	–	\$315
2024-25 Adjusted Base Grant per ADA	\$11,033	\$10,146	\$10,446	\$12,421
20% Supplemental Grant per ADA <sup>1</sup>	\$2,207	\$2,029	\$2,089	\$2,484
65% Concentration Grant per ADA <sup>2</sup>	\$3,227	\$2,968	\$3,055	\$3,633

TK Add-On (inclusive of COLA)	\$3,067	–	–	–
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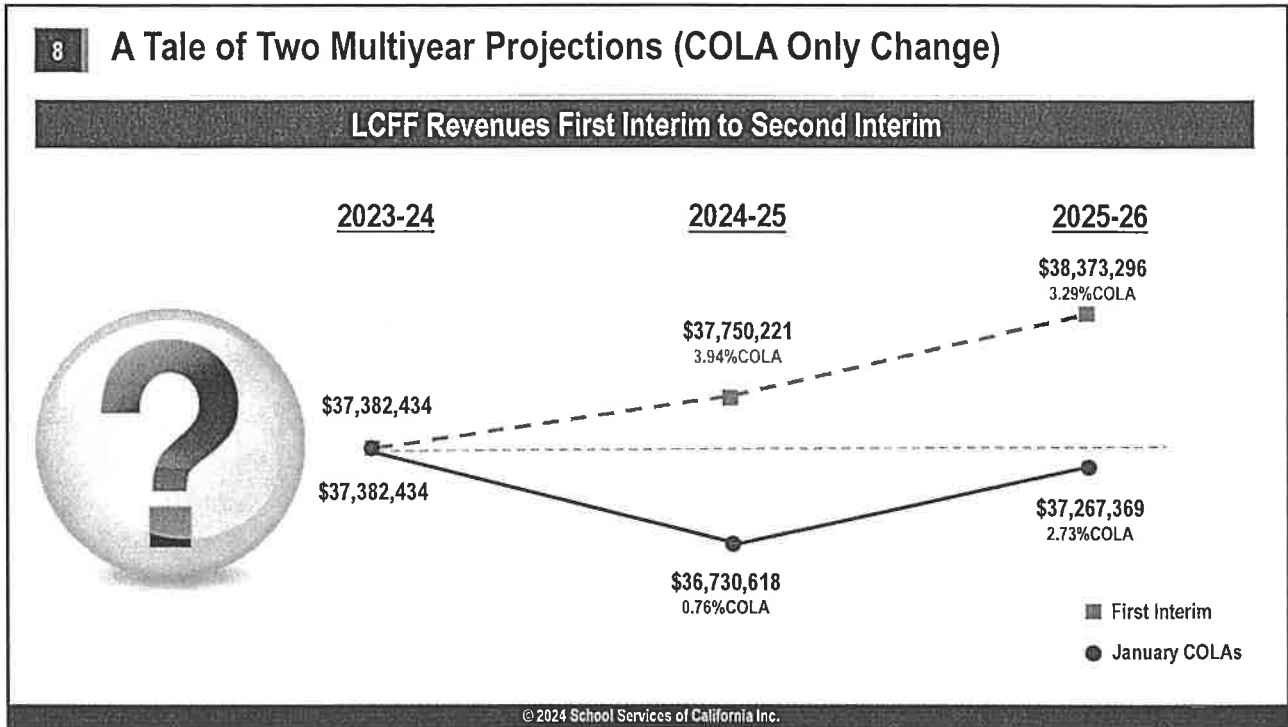
<sup>1</sup>Maximum amount per ADA—to arrive at local educational agency's (LEA's) grant amount, multiply adjusted base grant per ADA by 20% and Unduplicated Pupil Percentage (UPP)

<sup>2</sup>Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

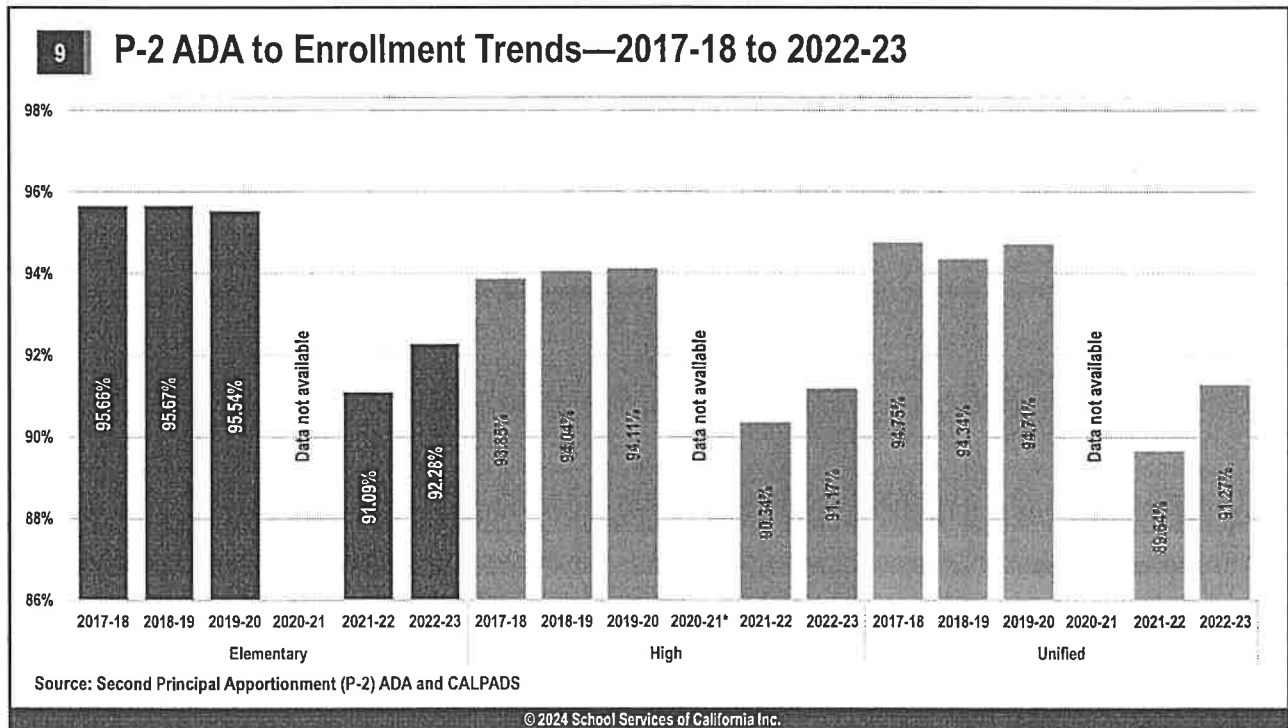
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8 A Tale of Two Multiyear Projections (COLA Only Change)



9 P-2 ADA to Enrollment Trends—2017-18 to 2022-23



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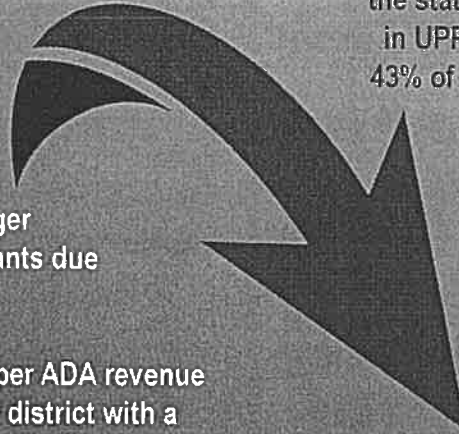
**10 UPP Trends—2018-19 to 2022-23**



**2.8%**

Average decline over the last five years across LEAs declining in UPP

Half of the districts in the state saw a decline in UPP—representing 43% of the state's ADA



More than 30 districts are no longer receiving LGFF concentration grants due to this trend



**\$261**

2024-25 estimated per ADA revenue loss for a high UPP district with a decrease of 2.8%

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**11 Certificated Non-Management Staffing**

District	2018-19 Ratio	2022-23 Ratio	Ratio Difference	Total Average Compensation	FTE Change*	Dollars
Cutler-Orosi Unified	18.62	17.58	-1.04	\$101,944	(12)	(\$1,228,398.35)
Exeter Unified	20.58	18.70	-1.87	\$97,294	(12)	(\$1,171,773.66)
Farmersville Unified	18.37	16.02	-2.35	\$104,861	(18)	(\$1,903,600.20)
Lindsay Unified	19.65	17.67	-1.99	\$113,189	(21)	(\$2,380,319.11)
Visalia Unified	23.60	18.80	-4.80	\$101,498	(289)	(\$29,339,242.21)
Woodlake Unified	19.47	17.54	-1.92	\$104,499	(11)	(\$1,152,506.64)

Source: J-90

\*Full-time equivalent (FTE) Change for 2022-23, if 2018-19 ratio applied

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**12** **Certificated Non-Management Staffing**

	2018-19	2022-23	Change
ADA	2,416.40	2,274.55	(141.85)
FTE	131.57	142.00	10.43
Ratio	18.37	16.02	

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**13** **State of California General Fund Revenue**

Year-to-Date Totals Through January 2024			
Revenue Source	Forecast	Actual	Difference
Personal Income	\$76,176	\$71,491	-\$4,685
Corporation	\$21,506	\$20,527	-\$980
Sales and Use	\$18,756	\$18,557	-\$199
<b>Total*</b>	<b>\$121,467</b>	<b>\$115,586</b>	<b>-\$5,882</b>

In millions

\*Includes other agency cash receipts

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## 14 LAO\* to Legislature: Deteriorating Budget Condition Ahead

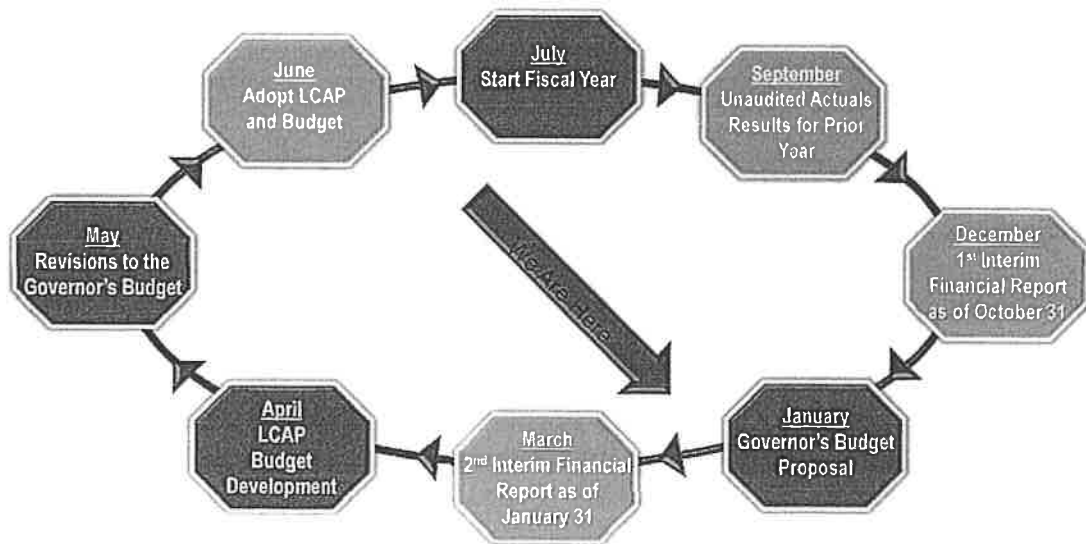
- Estimated \$58 billion State Budget deficit (for comparison, during the height of the COVID-19 recession, the 2020-21 Enacted Budget addressed a \$54 billion deficit)
- Providing no COLA for 2024-25
- Rejecting most of the Governor's new spending proposals
- Reducing spending in existing programs through policy adjustments
- Sweeping some unallocated education funds



\*Legislative Analyst's Office (LAO)

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## 15 Budget/Financial Cycle



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**Questions**



**Thank you!**

John Gray  
[johng@sscal.com](mailto:johng@sscal.com)

