

Negotiation Prep 101



May 25th, 2022

Negotiation Prep 101

Anticipating the data that will be examined during negotiations can be difficult and overwhelming.

The information battle in California is not becoming any easier and will be even tougher in upcoming years with relief funds ending and declining enrollment.

Learn how to gather and research various metrics that will arise during negotiations to better prepare your team before you get to the table.



Presenters...



Adam Saleem
Senior Analytics Advisor
asaleem@frontlineed.com
630.955.7557



Bill McGuire
Consultant to Frontline Analytics
(Retired CBO – Twin Rivers USD)



Vince Christakos
Strategic Account Advisor
vchristakos@frontlineed.com
630.955.7877

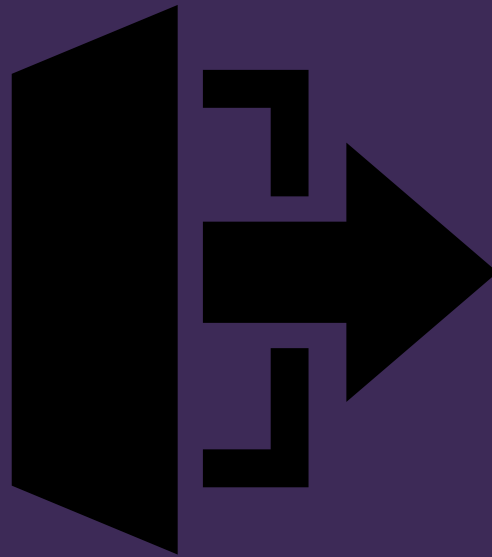


Agenda

-
- Initial Considerations
 - Information Gathering
 - Things To Know & Reminders To Share
 - Financial Forecasting



Initial Considerations...



Preparing for Negotiations...

Prep

- **Gather information & data – Compared to other districts – District's Story**
- Meet with Board (closed session) to discuss the District's Sunshine interests. Receive guidance
- Identify Articles to be Sunshined

Team

- Who will be on the District's Negotiations Team
 - Human Resources, Business, Principals, Education Services

Model

- Coordinated with Bargaining Units on Negotiations Model
 - Traditional (Positional) Model
 - Interest Based Model

Dates

- Coordinated with Bargaining Units on Negotiations dates and times
 - 3 to 5 Sessions calendared

Negotiation Timeline...

Meeting

- Initial meeting – Set ground-rules & protocols
- Tell your story – Interests and financial
- Listen to Bargaining Unit's interests and story
- Ask clarifying questions – seek to understand

Settle

- Within 2 to 3 meetings, you'll know if you're heading to a settlement or impasse

Impasse

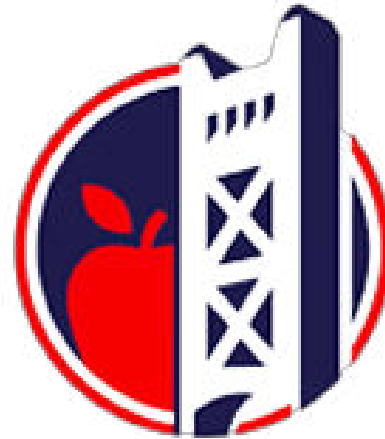
- The parties agree that they are stuck and need outside help to continue

Fact Finding

- Three-member panel convenes to review the issues that are not settled

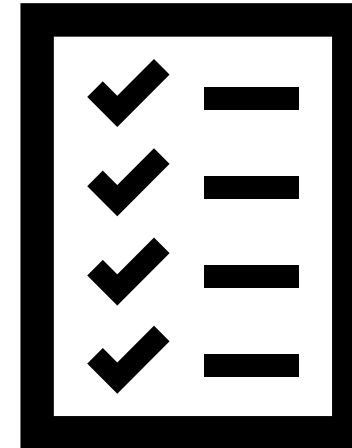
Washington Unified - District Profile...

- District Demographics 2020-21
 - Enrollment \approx 8,000
 - F/R Lunch % \approx 65%
 - ELL % \approx 17%
 - UPP % \approx 67%
- Location
 - Yolo County
 - West Sacramento
- Challenges of FY22
 - Salary increases given by neighboring districts



Initial Considerations...

- You should be preparing as if you're going to *Fact Finding*
- Consider the interests of the district and labor partner
 - Associations want better pay, benefits, and working conditions
 - District wants to attract/retain high quality staff while staying competitive in the region
- Who is the competition?
- What does the financial forecast look like for the district?



Considering the 22-23 May Revise...

- Extremely High COLA – increases on other products/services
- Declining enrollment across the state
- Will we need to reduce staff? Negotiating higher ratios in classrooms...
- Increase to the LCFF Base
- Increase One-Time Funding



Start Negotiations with Revenue Projections!

- What are the projections of district revenue for future years?

Revenue Projection Considerations...

ESSER Funds...

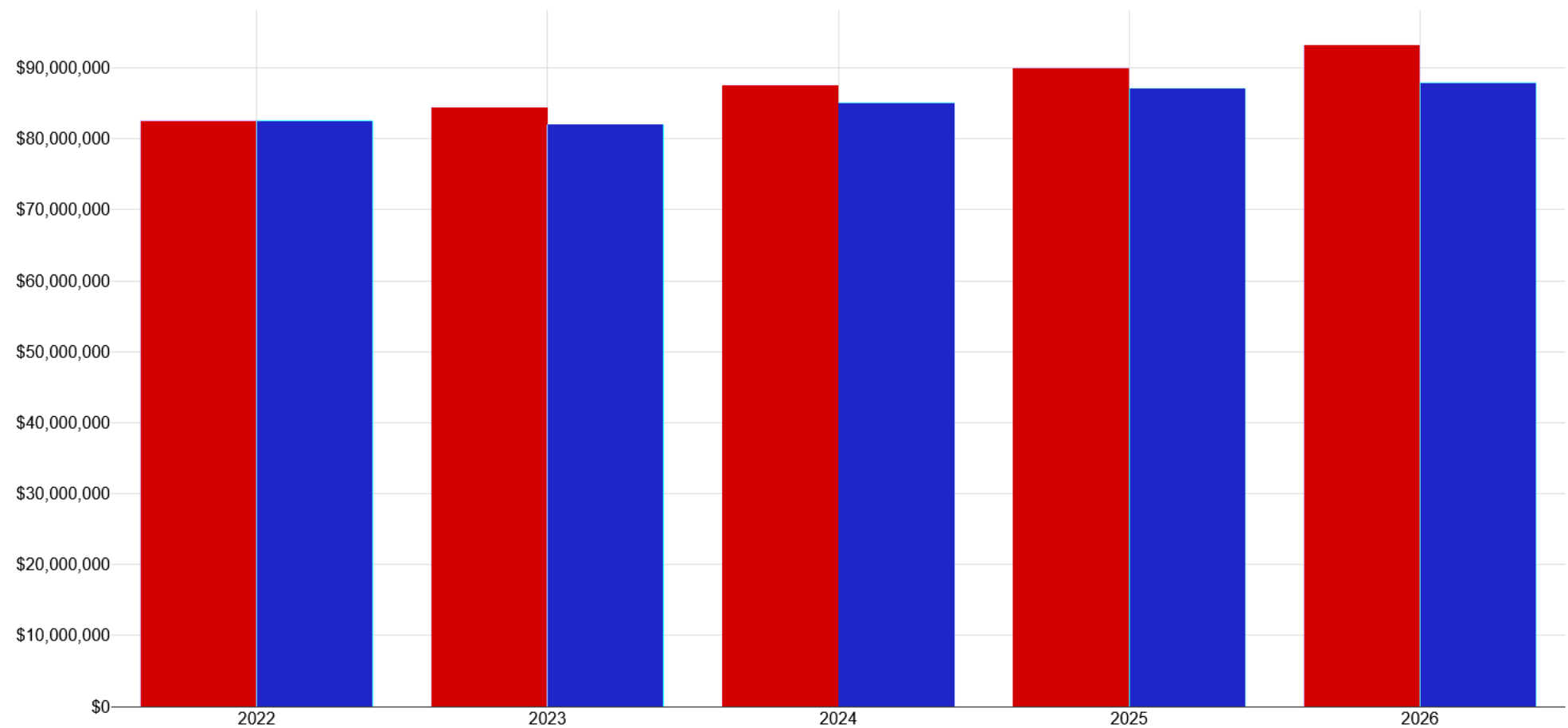
- These go away in September 2024
- You don't want to commit to anything you cannot provide after

Other district specific considerations?

- Increased COLA
- Declining Enrollment
- Additional State Funding



Revenue Projection Graph



Revenues - Governor's Proposed ADA Formula

Revenues - Current ADA Formula

Information Gathering...



Data Sources...

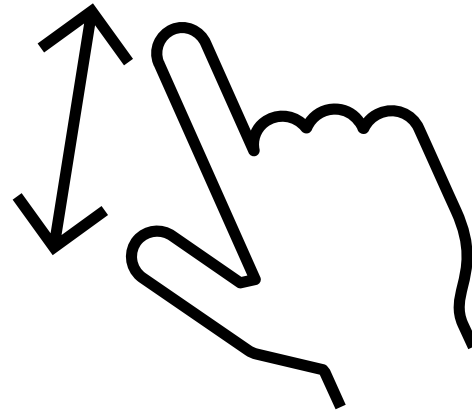
- [J-90 Certificated Salary & Benefit Data](#)
- [Census Day Enrollment Data](#)
- [SACS Unaudited Actual Data](#)
- [Births by Month Statewide](#)
- [Other Downloadable Data Files](#)



Fingertip Facts...

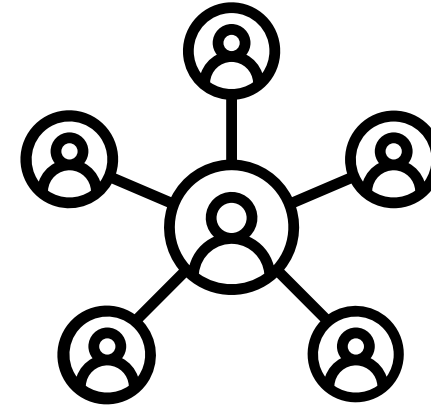
What Do You Know You Have To Know???

- What's the adjustment in Teacher FTE?
- What's the cost of a 1% increase?
- Step and Column increase?
- Statutory Benefits change?
- Average Class Size?



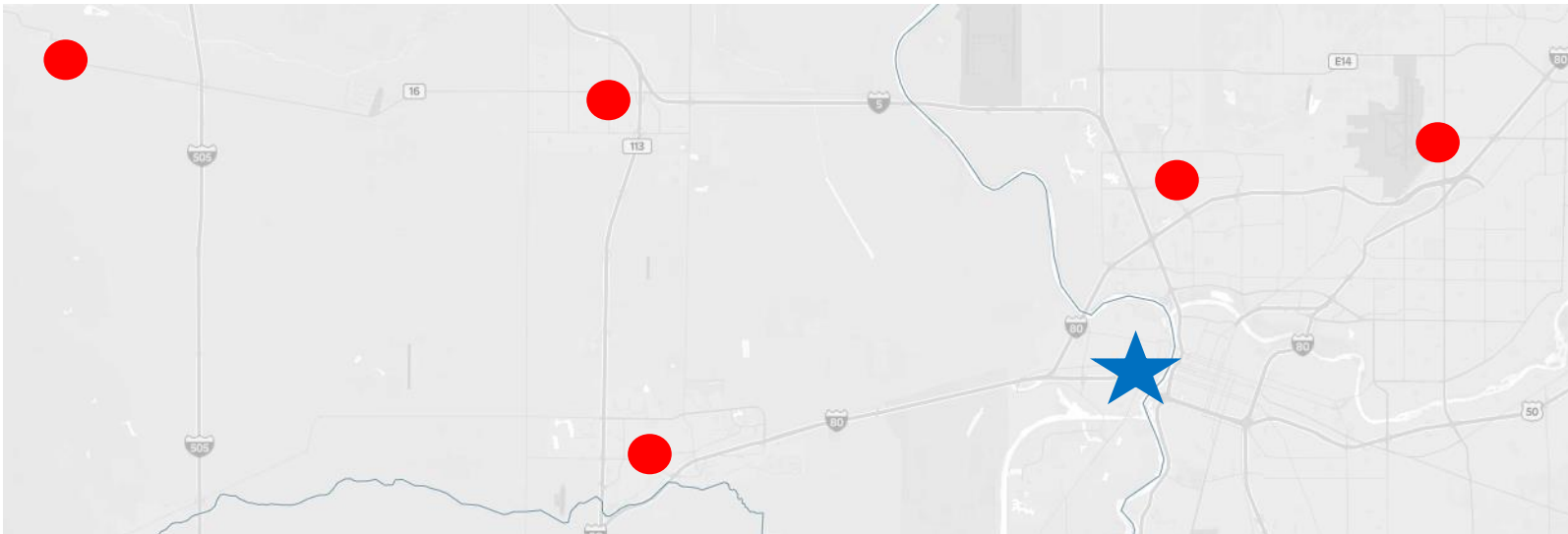
Negotiation Peer Group Considerations...

- District Type
- Size and Demographics (UPP)
- Proximity
- Identify which districts will be used by your association for comparisons










Negotiation Peer Districts...

District	County	2021	
		Total Enrollment ↓	Unduplicated Pupil Percentage
Twin Rivers Unified	Sacramento	32,284	90.54%
Natomas Unified	Sacramento	15,686	63.13%
Woodland Joint Unified	Yolo	9,658	62.47%
Washington Unified (Yolo)	Yolo	8,292	67.68%
Davis Joint Unified	Yolo	8,229	25.87%
Esparto Unified	Yolo	934	80.98%



Identifying Expense Outliers...

- Where is the district spending more than peers?
- Where can you make reductions to accommodate salary increases?

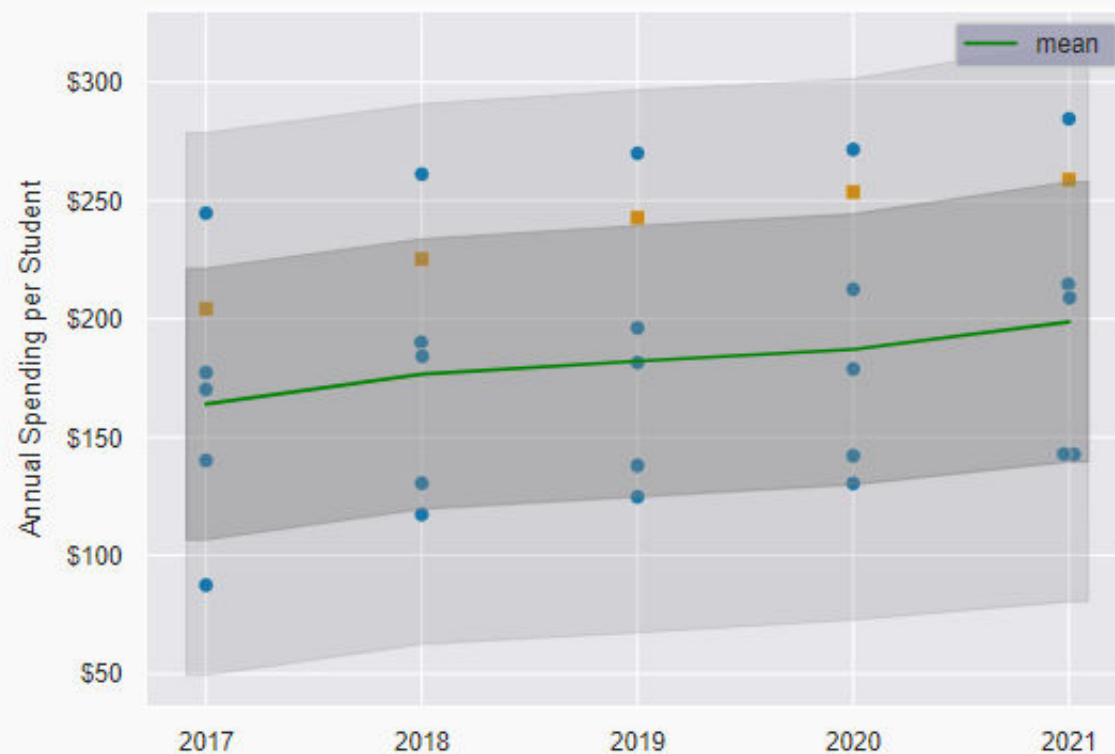
Detail Object	Year 2021			Years with higher spending	Spending gap trend
	District per-student spend	"Average peer" per-student spend	Cost difference (potential savings)		
5800 Professional/Consulting Services and Operating Expenditures	\$914	\$908	\$49,089	2017–2020	
3601 Workers' Compensation Insurance, certificated positions	\$124	\$72	\$433,406	2017–2021	
3402 Health & Welfare Benefits, classified positions	\$259	\$199	\$497,802	2019–2021	
3602 Workers' Compensation Insurance, classified positions	\$44	\$30	\$115,143	2017–2019, 2021	
5400 Insurance	\$78	\$46	\$259,581	2020	
3102 State Teachers' Retirement System, classified positions	\$11	\$4	\$55,515	2019–2021	
6170 Land Improvements	N/A	\$69	N/A	2020	

Identifying Expense Outliers...

- Have you seen a consistent expense outlier year over year?

3402 Health & Welfare Benefits, classified positions

- In three of the past five years, the district's spending exceeded the typical peer spending.
- In 2021 the district's per-student spending exceeded spending of its "average peer" by \$60, a potential annual savings of \$497,802.
- In 2020 the corresponding per-student over-spend and potential savings amounted to \$66, and \$553,994.
- The difference between district's spending and "average peer" spending has been trending up over the past 5 years.



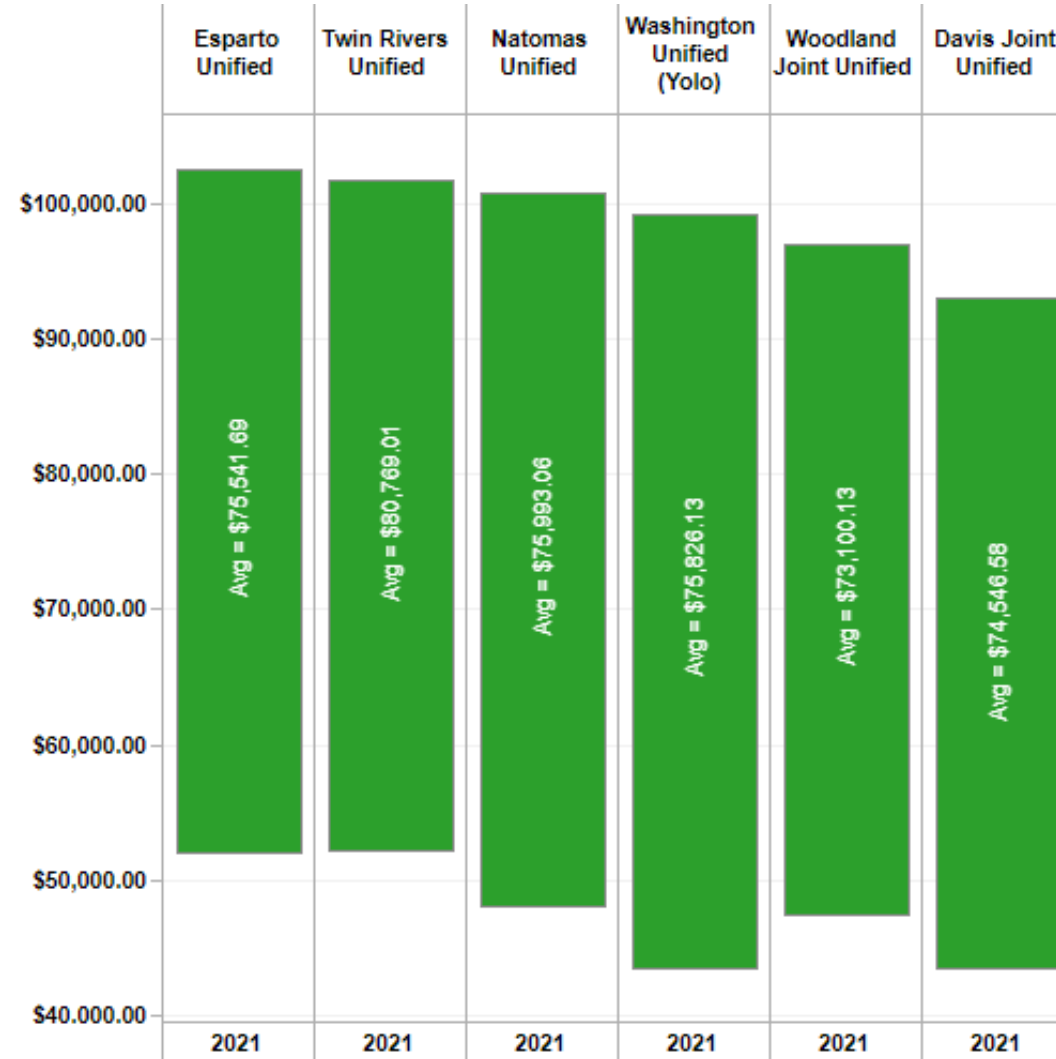
Analyzing & Comparing Salary Schedule Data...

Considerations

- Min, Max, and Average Salary
- Contract Days – Work Hours per Day
- FTE by Step and Column
- Last Increase Given – Amount and Year
- Starting Lane
- Schedule Metrics
 - % of \$ difference from **Lane**
 - % or \$ difference from **Step**
 - % or \$ difference from **Lane 1/Step 1**

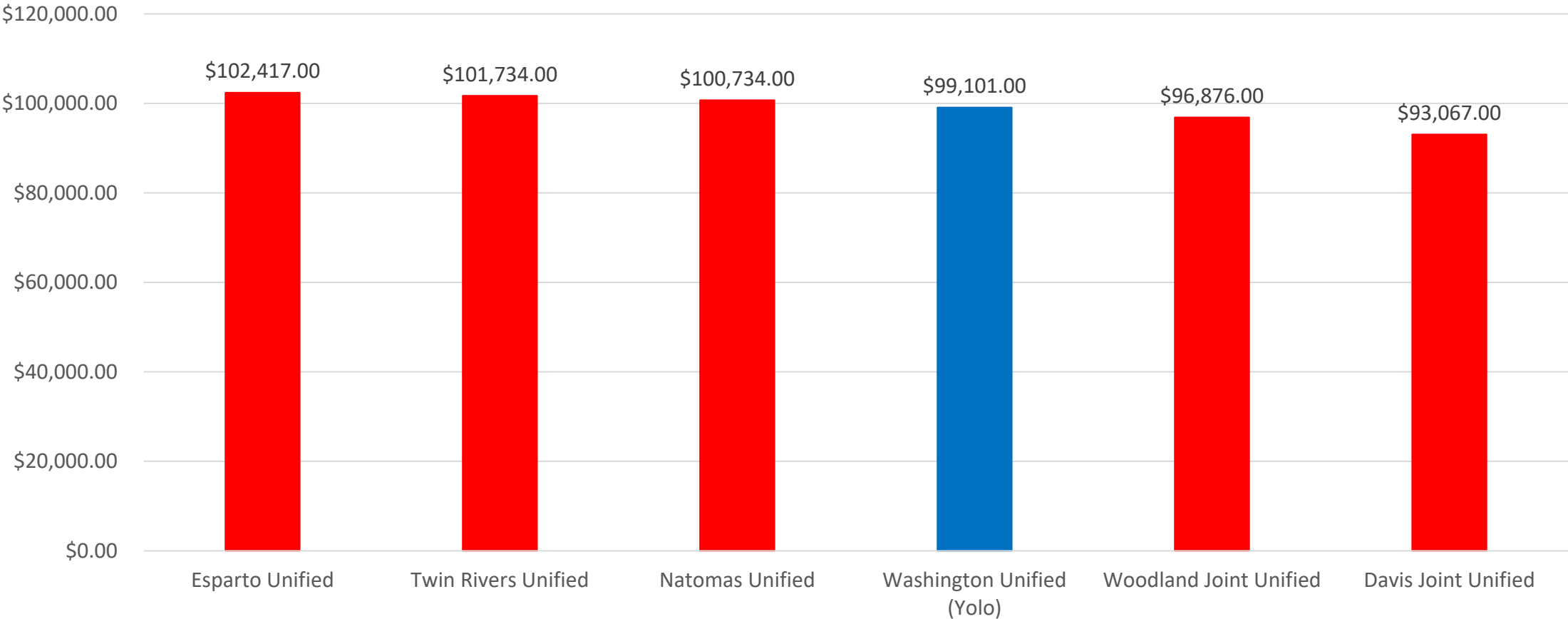
Salary Schedule Details Actual Schedule Salary					
Schedule Step	BA<30 PROV PERMIT	BA+30	BA+45 OR MA	BA+60 OR BA+45+MA	BA+75 OR BA+60+MA
1.00	43,547	50,852	51,599	52,347	53,829
2.00	43,547	51,599	52,347	53,829	56,678
3.00	43,547	52,347	53,829	56,678	58,415
4.00	43,547	53,829	56,678	58,415	60,265
5.00		56,678	58,415	60,265	62,630
6.00		58,415	60,265	62,630	65,367
7.00		60,265	62,630	65,367	68,028
8.00		62,630	65,367	68,028	70,765
9.00		65,367	68,028	70,765	73,575
10.00		68,028	70,765	73,575	76,530

Salary Range Comparisons...



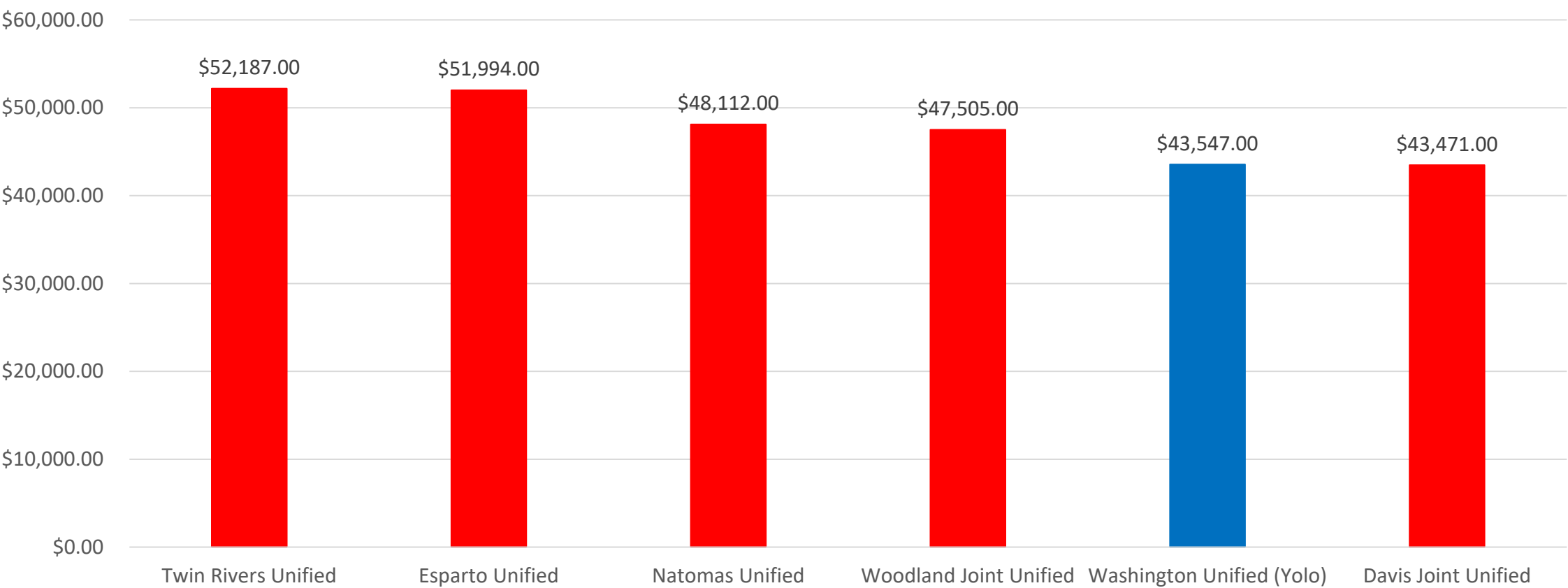
Maximum Salary Comparison...

- The amount that is the maximum salary that would be paid to an employee from the certificated salary schedule.



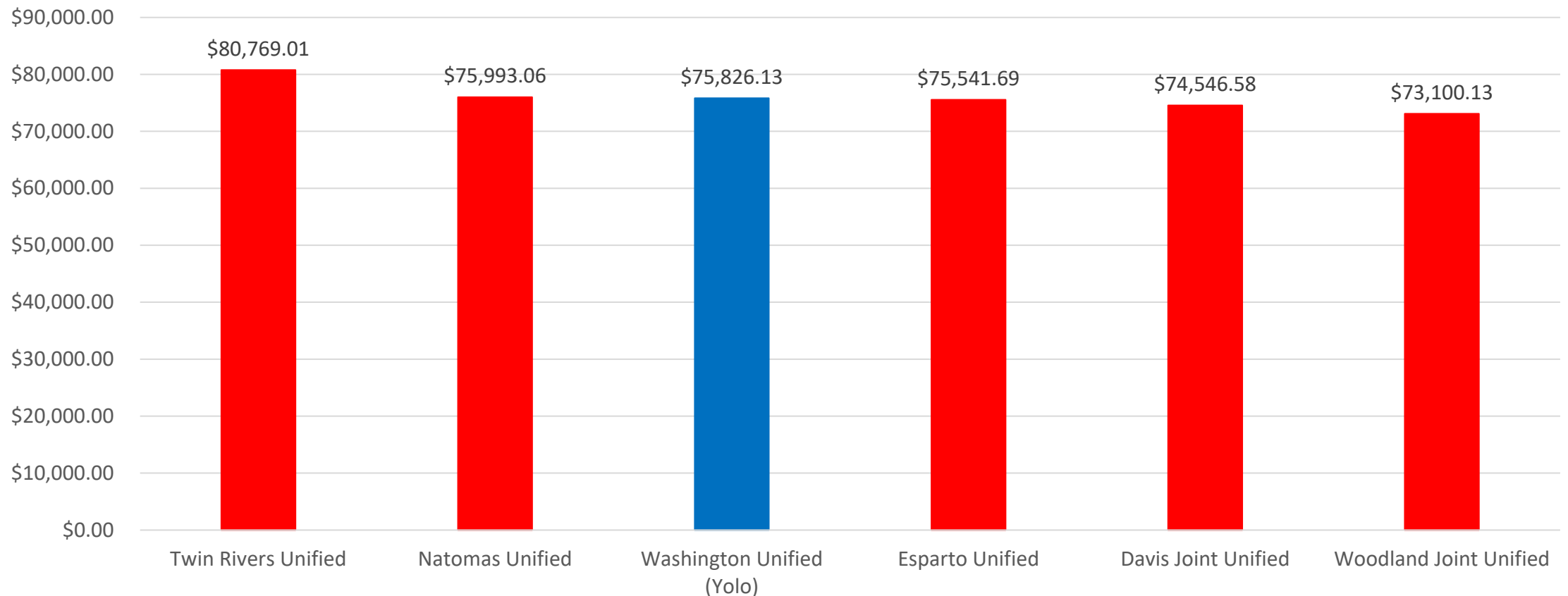
Minimum Salary Comparison...

- The amount indicated is the lowest salary that would be paid to an employee from the certificated salary schedule.



Average Salary Comparison...

- The average salary that is paid to an employee on the certificated salary schedule. The average salary is determined by dividing the total salary schedule cost by the FTE.



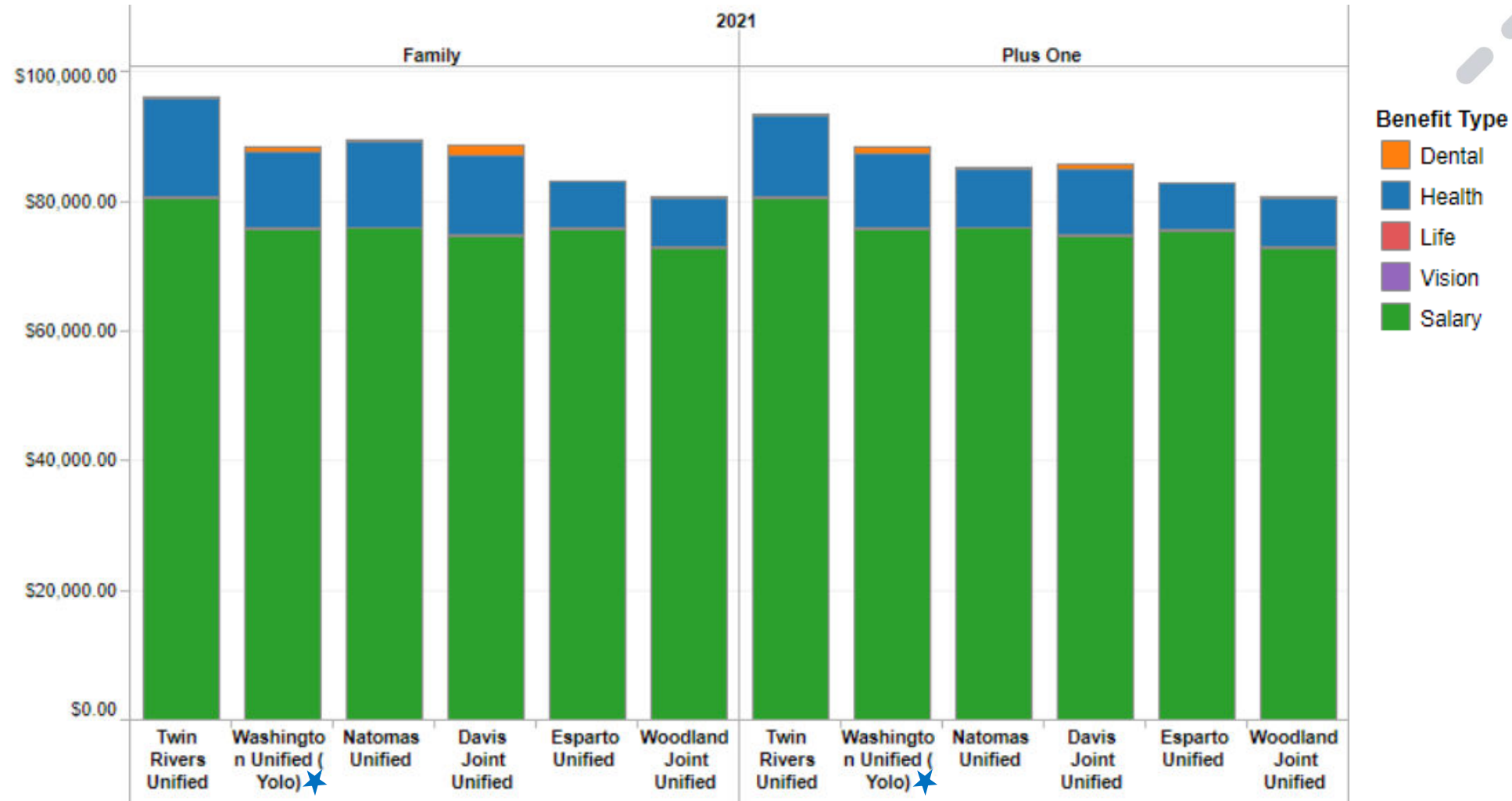
Teacher FTE by Step Comparison...

Step	Davis Joint Unified	Esparto Unified	Natomas Unified	Twin Rivers Unified	Washington Unified (Yolo)	Woodland Joint Unified
Step 1	14.3	1	29.2	32.5	20	33.55
Steps 2-5	81.54	13	129.7	211	69.5	101.3
Steps 6-10	78.54	11	103.8	255.6	76	122.2
Steps 11-15	67.84	7.5	56.8	180.83	89.6	76.2
Steps 16-20	78.41	8.75	102.2	201.7	57	82.75
Beyond Step 20	154.2	8	109.8	341.8	81	165.1

Step	Davis Joint Unified	Esparto Unified	Natomas Unified	Twin Rivers Unified	Washington Unified (Yolo)	Woodland Joint Unified
Step 1	3.01%	2.03%	5.49%	2.66%	5.09%	5.77%
Steps 2-5	17.17%	26.40%	24.40%	17.25%	17.68%	17.43%
Steps 6-10	16.54%	22.34%	19.53%	20.89%	19.33%	21.03%
Steps 11-15	14.29%	15.23%	10.69%	14.78%	22.79%	13.11%
Steps 16-20	16.51%	17.77%	19.23%	16.49%	14.50%	14.24%
Beyond Step 20	32.47%	16.24%	20.66%	27.94%	20.61%	28.41%

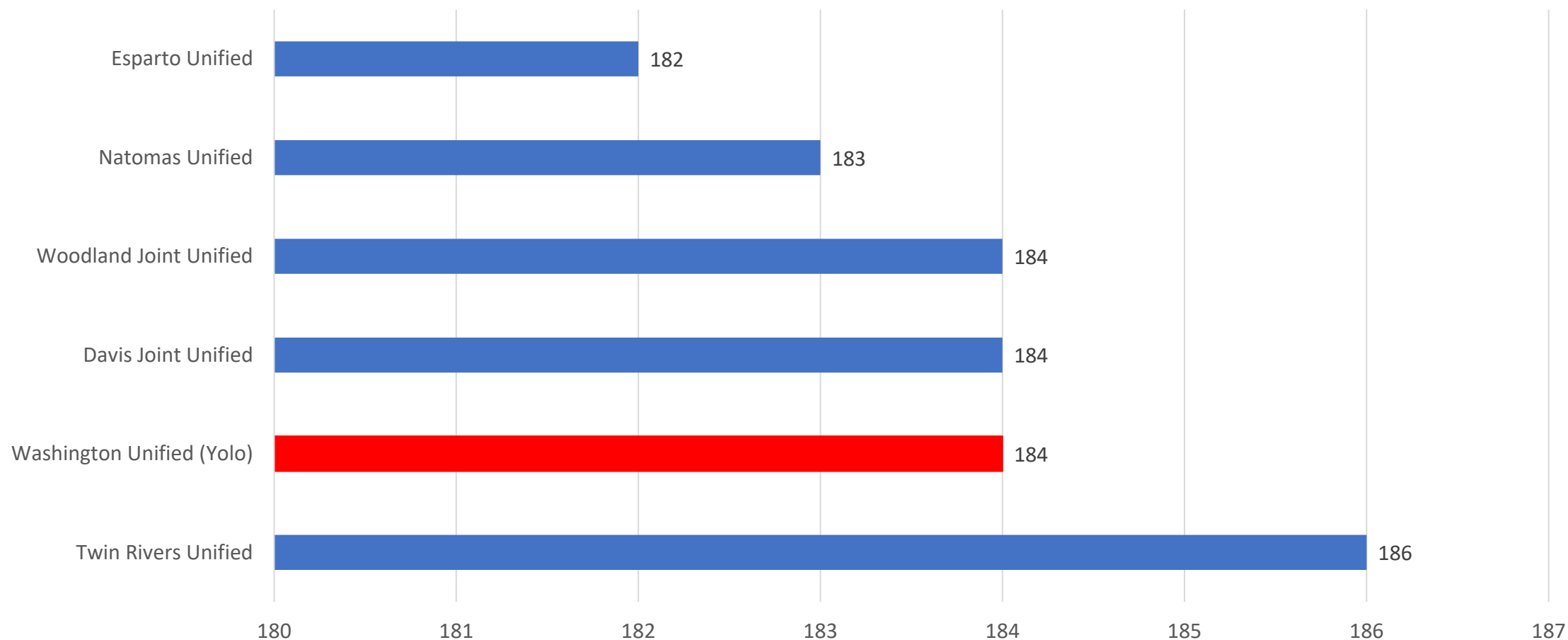
“Total Compensation” Comparison...

- Average Salary and Benefit Compensation



Number of Service Days Required...

- Each district was requested to respond to the question, "number of scheduled/required service days for returning teachers."



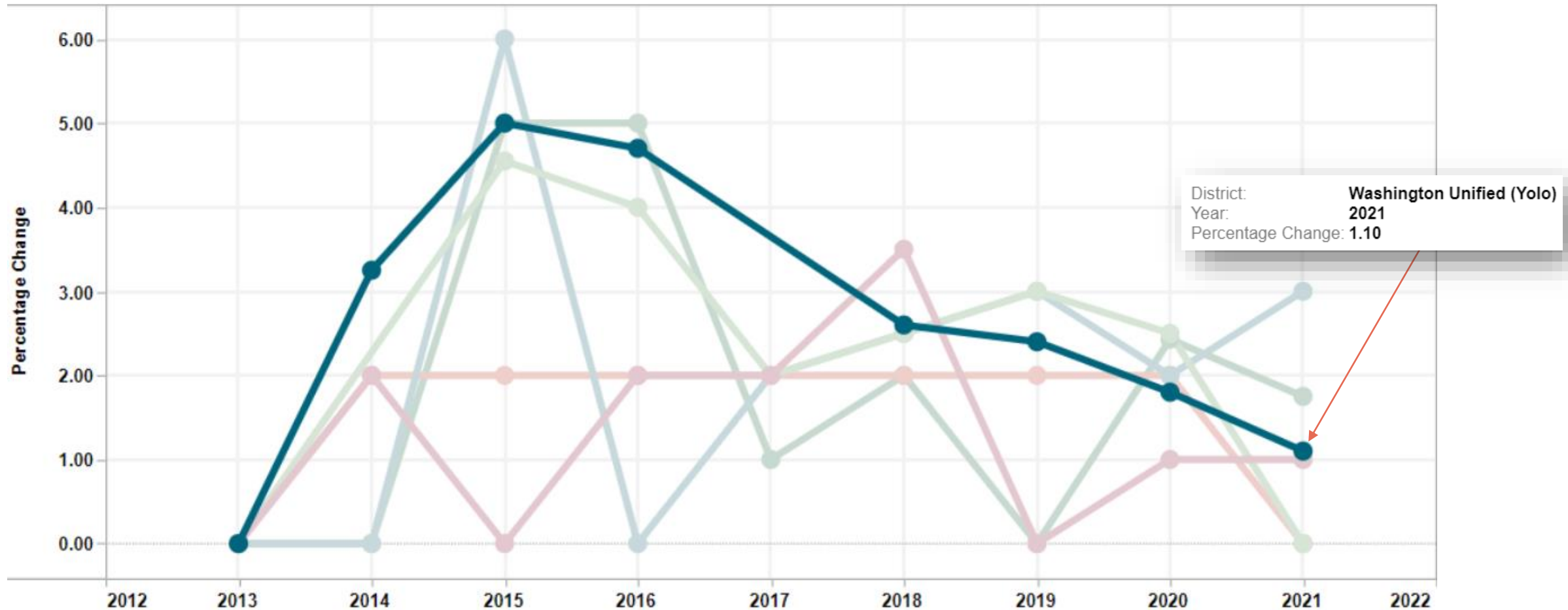
Now... Review the Daily Rate Comparisons!



Daily Rate			
District	Average Salary	TS1_MAXSAL	TS1_MINSAL
Esparto Unified	\$415.06	\$562.73	\$285.68
Natomas Unified	\$415.26	\$550.46	\$262.91
Twin Rivers Unified	\$434.24	\$546.96	\$280.58
Washington Unified	\$412.10	\$538.59	\$236.67
Woodland Joint	\$397.28	\$526.50	\$258.18
Davis Joint Unified	\$405.14	\$505.80	\$236.26

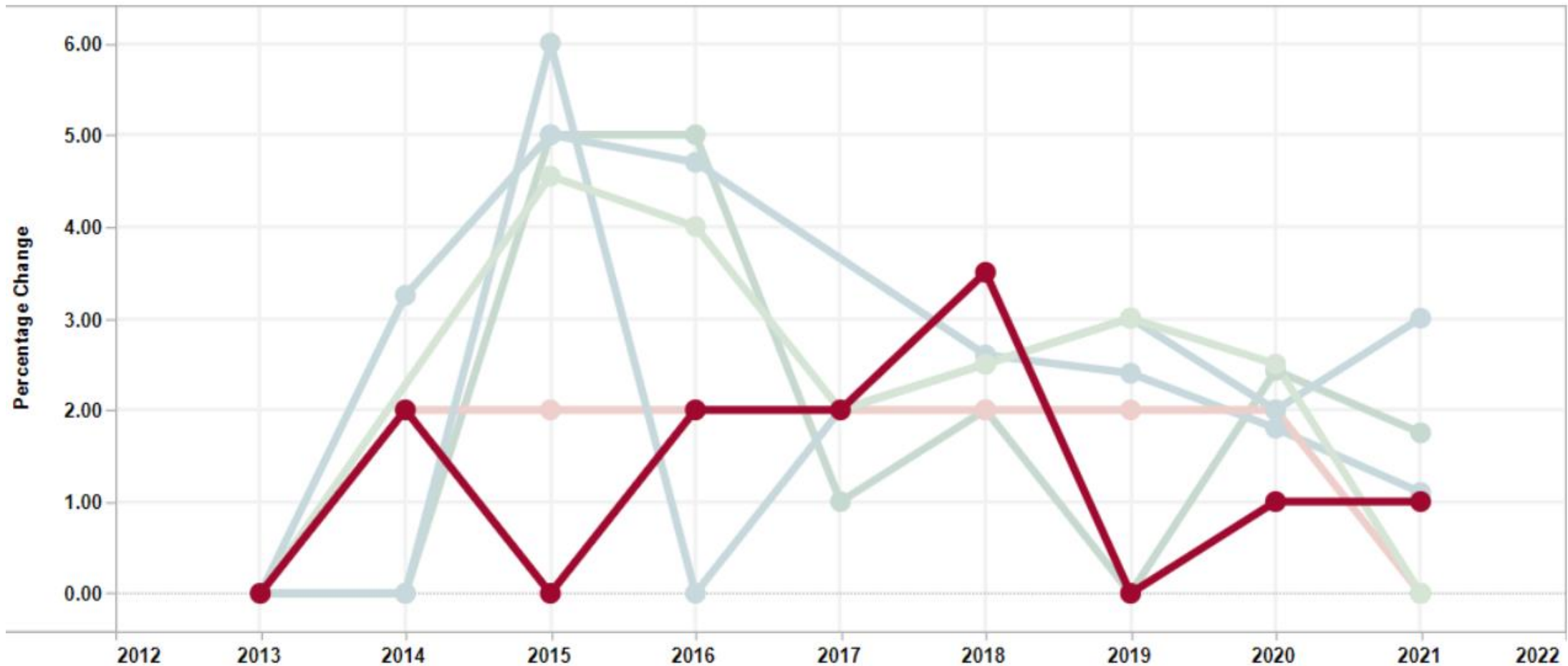
Year Over Year Salary Increases...

- What increases has your district given previously?



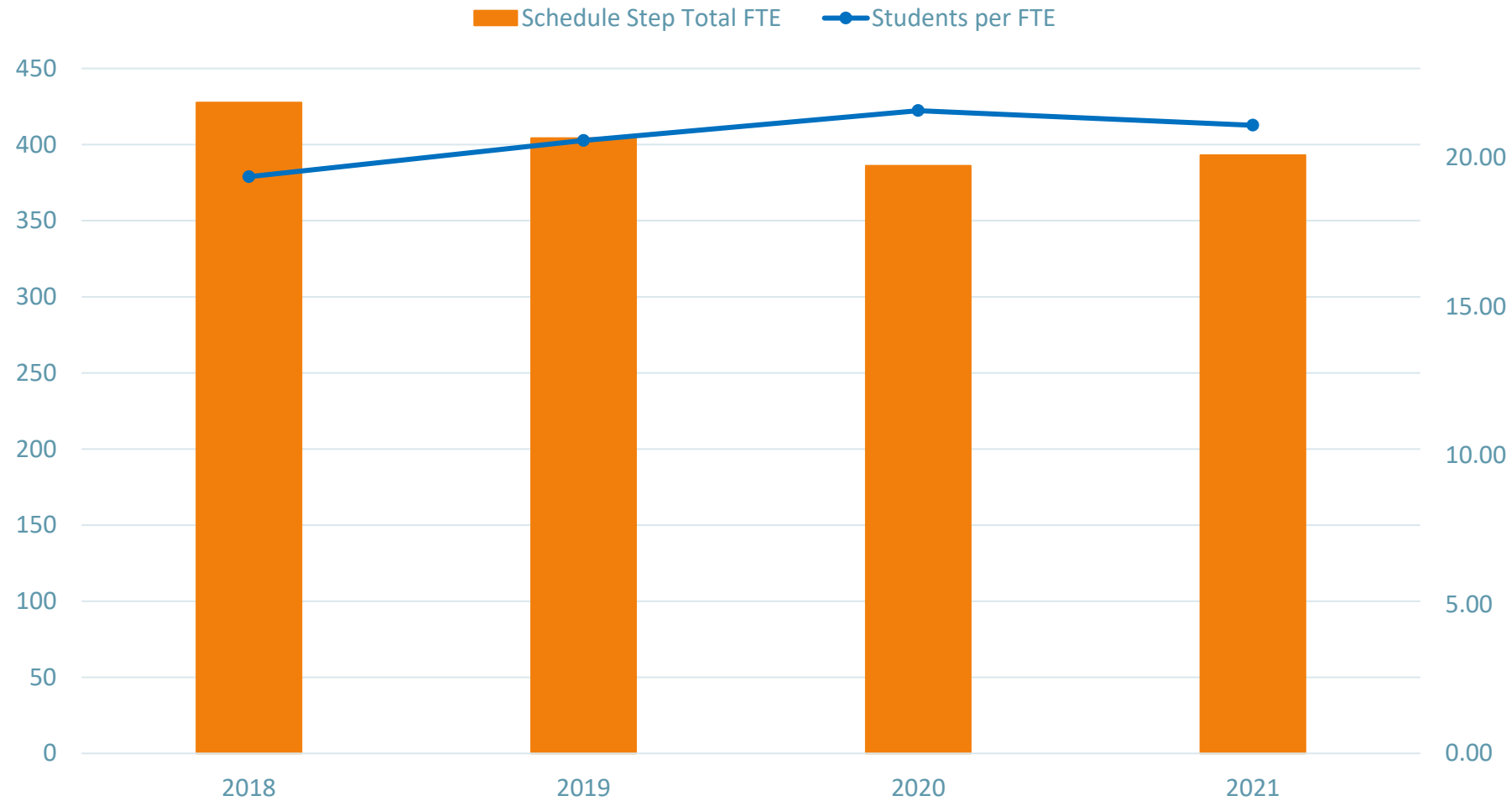
Year Over Year Salary Increases...

- Have your competitors given increases in previous years??



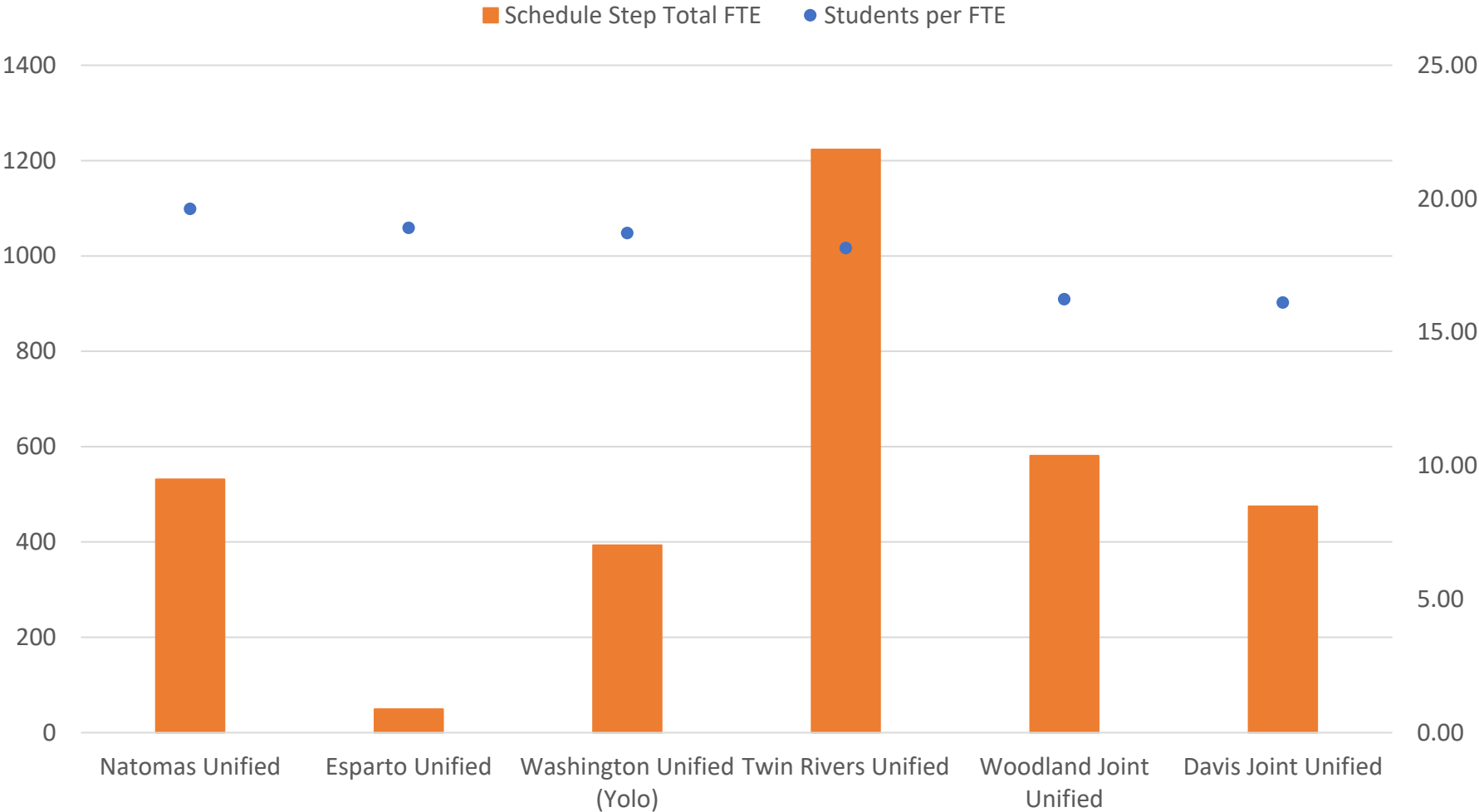
Teacher Staffing Ratio Trend...

- Certificated FTE on Salary Schedule



Teacher Staffing Ratio Comparison...

- Certificated FTE on Salary Schedule



Things To Know & Reminders To Share...



FTE Moving Up A Step/Column...

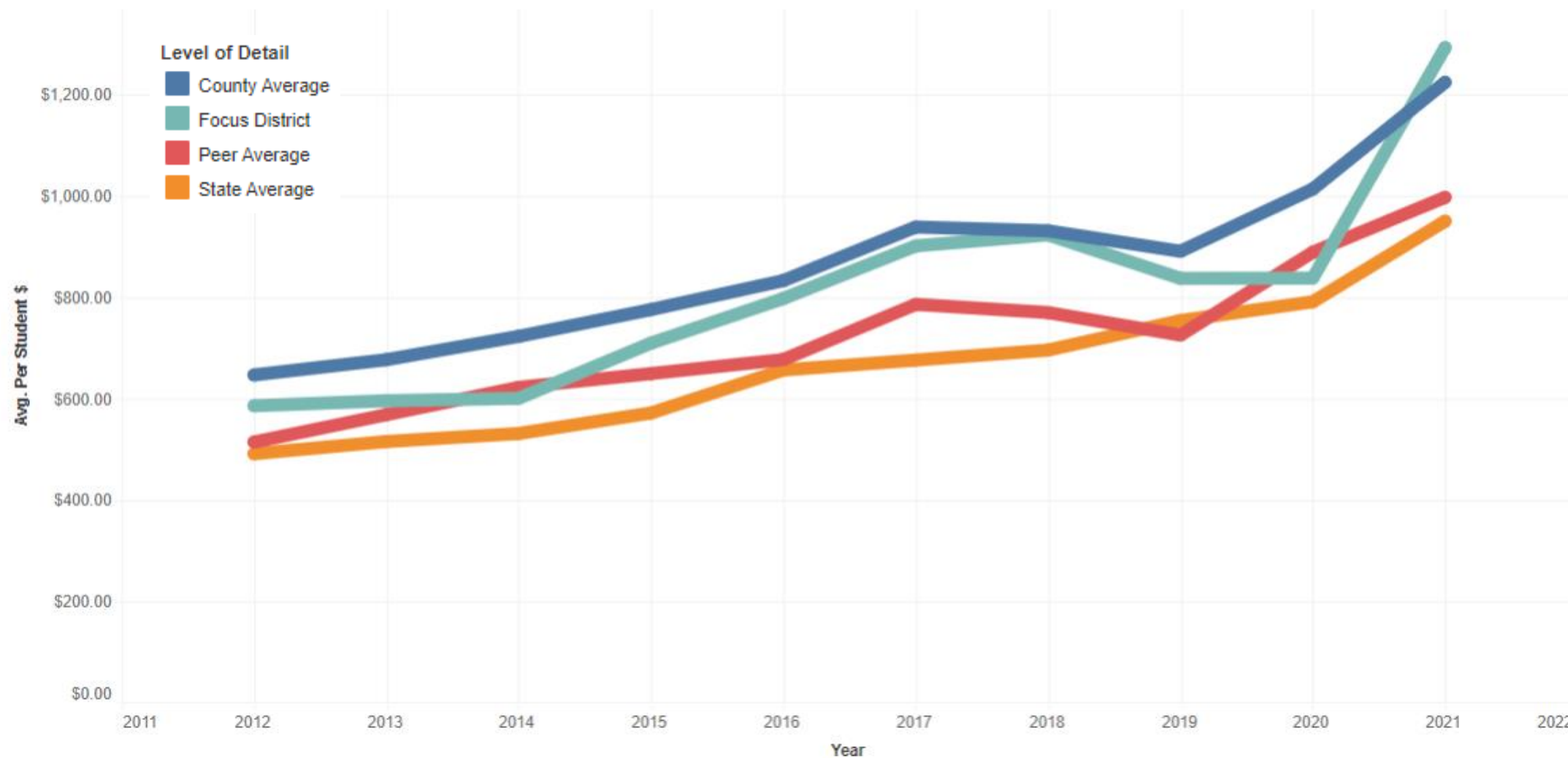
Schedule Step	BA+30	BA+45 OR MA	BA+60 OR BA+45+MA	BA+75 OR BA+60+MA	BA<30 PROV PERMIT
1.00	●	●	●	●	●
2.00	●	●	●	●	●
3.00	●	●	●	●	●
4.00	●	●	●	●	●
5.00		●	●	●	
6.00		●	●	●	
7.00	●	●	●	●	
8.00	●	●	●	●	
9.00	●	●	●	●	
10.00		●	●	●	
11.00	●	●	●	●	
12.00	●		●	●	
13.00	●	●		●	
14.00	●		●	●	
15.00	●	●	●	●	
16.00		●	●	●	
17.00		●	●	●	
18.00		●		●	
19.00		●	●	●	
20.00	●	●	●	●	
21.00	●		●	●	
22.00			●	●	
23.00	●		●	●	
24.00			●	●	
25.00		●	●	●	

District: **Washington Unified (Yolo)**
 Step 25.00 for BA+75 OR BA+60+MA
 The size of this mark represents **FTE**

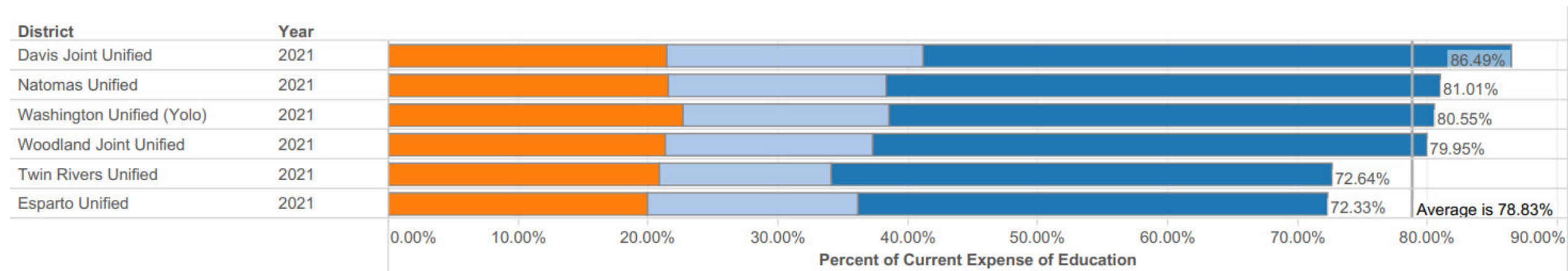
Salary at this step and column: **\$99,101**
 FTE at this Salary: **29.0**
 Total Salary: **\$2,873,929**

Administration Spending Comparison...

- Function 7000-7999 General Administration



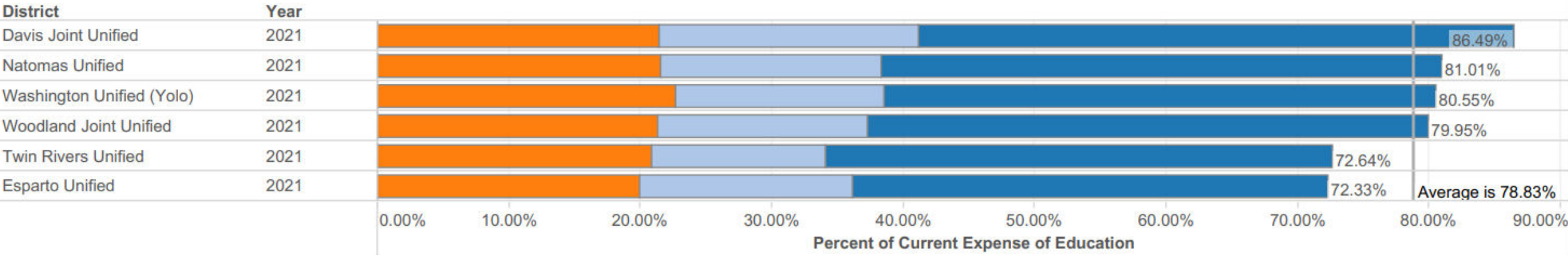
Total Salaries and Benefits Spending Comparison...



Display By

- 1000-1999 Certificated Personnel Salaries
- 2000-2999 Classified Personnel Salaries
- 3000-3999 Employee Benefits

Consider the District UPP!!!



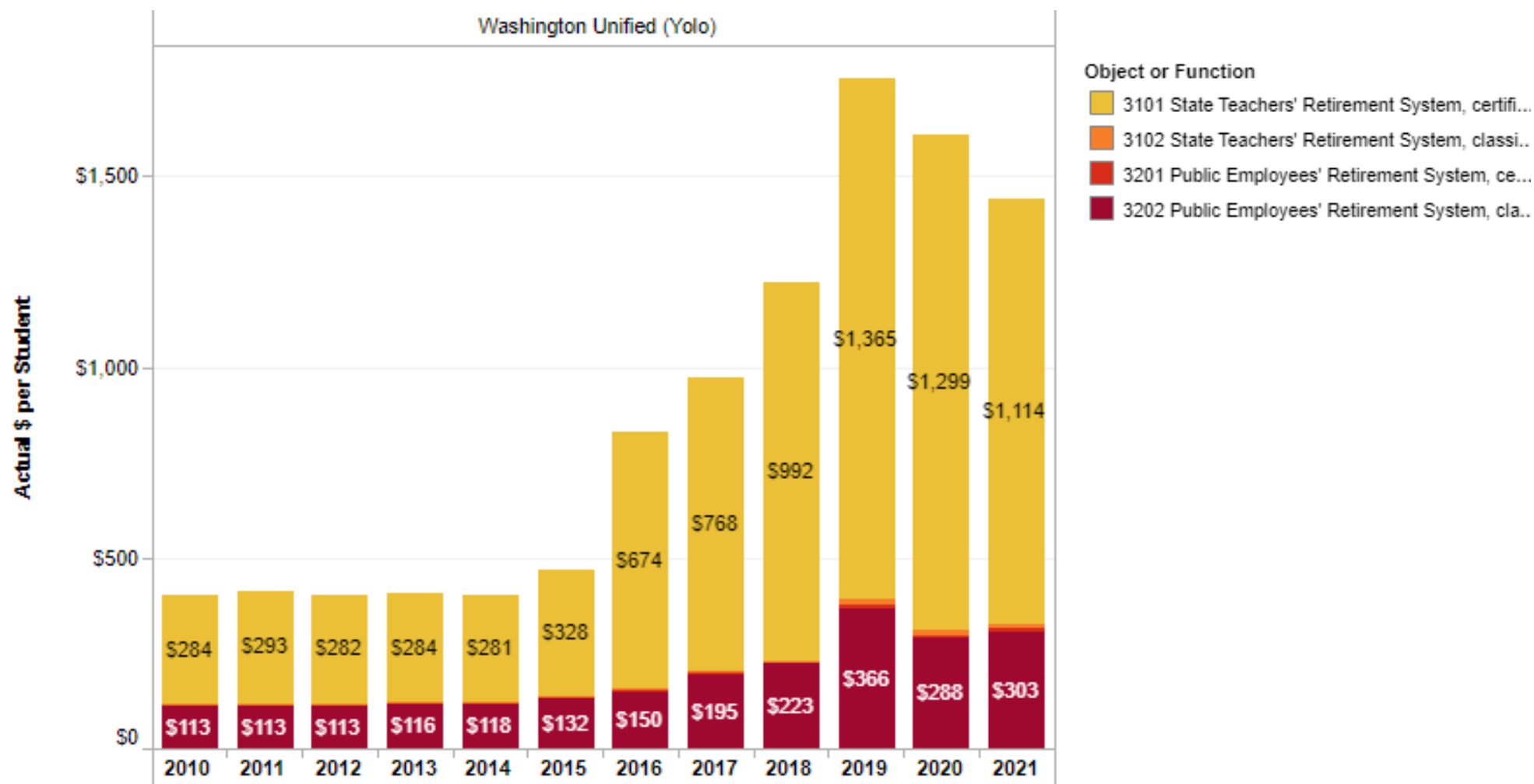
Display By

- 1000-1999 Certificated Personnel Salaries
- 2000-2999 Classified Personnel Salaries
- 3000-3999 Employee Benefits

District	County	2021	
		Total Enrollment ↓	Unduplicated Pupil Percentage
Twin Rivers Unified	Sacramento	32,284	90.54%
Natomas Unified	Sacramento	15,686	63.13%
Woodland Joint Unified	Yolo	9,658	62.47%
Washington Unified (Yolo)	Yolo	8,292	67.68%
Davis Joint Unified	Yolo	8,229	25.87%
Esparto Unified	Yolo	934	80.98%

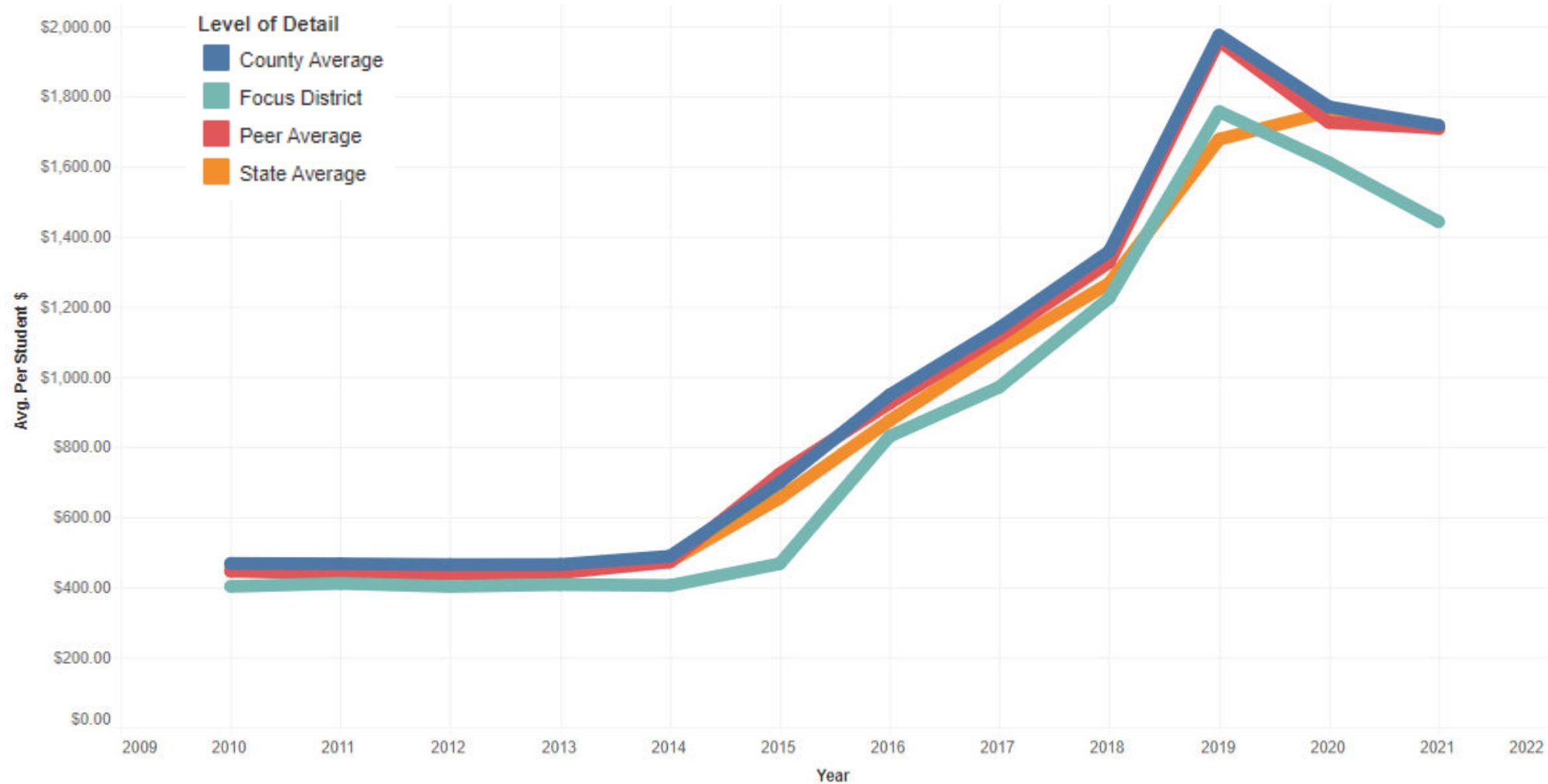
STRS and PERS Spending Trend...

- Objects 3101, 3102, 3201, 3202



STRS and PERS Spending Trend...

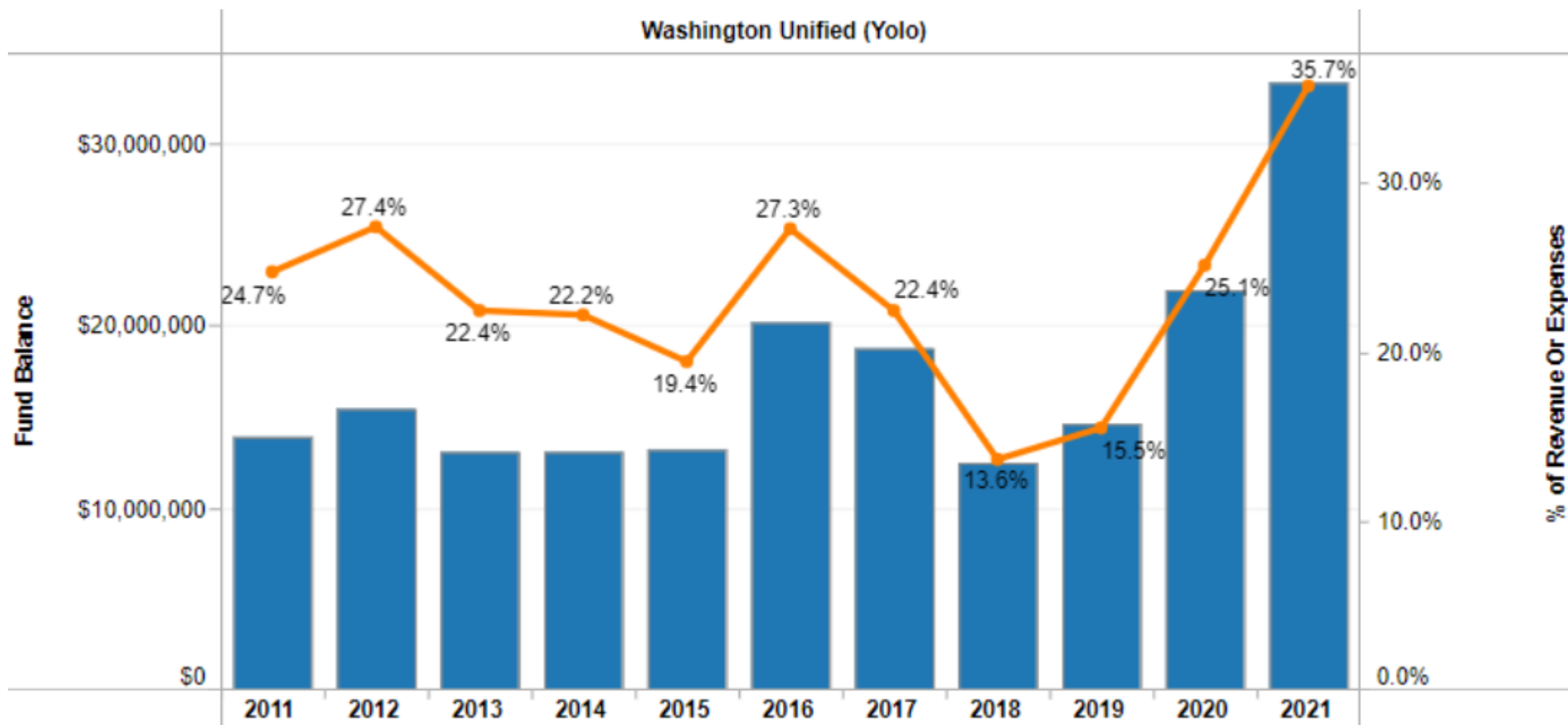
- Objects 3101, 3102, 3201, 3202



Fund Balance Trend...

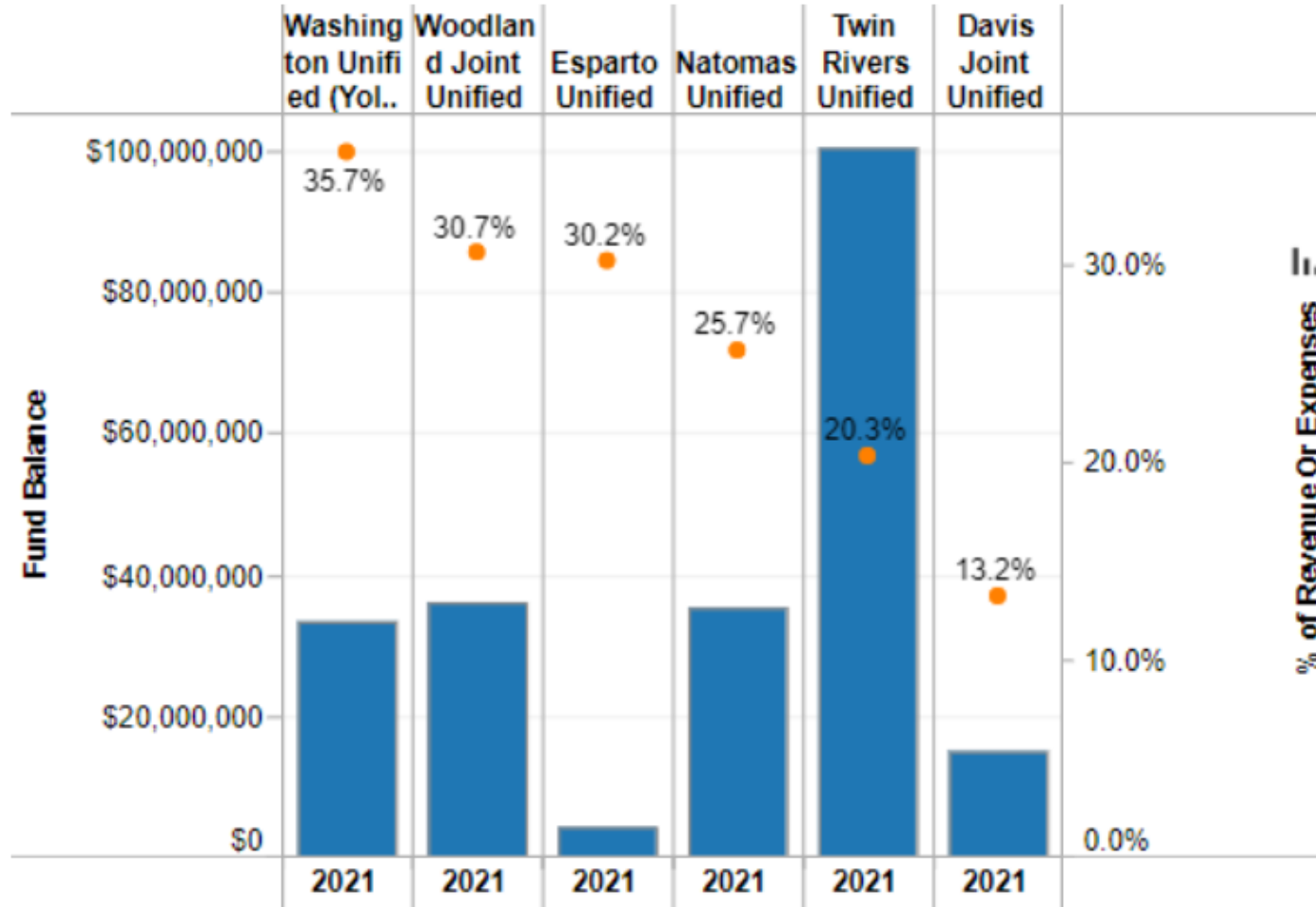
- Amount and % of General Fund Expenditures

Things to consider...
Currently the picture looks good!
Future projections will tell a different story...



Fund Balance Comparison...

- General Fund % of Expenditures



Financial Forecasting...



Enrollment Projections 2.0...

Step 2:	Input Est. Live Births for 2026 & Enrollment/Live Births Ratio 2022-2026 To Calculate Projected KG and TK Enrollment											
	History							Projected				
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Live Births by School Year	4,175	4,227	4,122	4,101	4,149	4,170	4,177	4,099	4,067	4,026	4,006	4,033
KG Enrollment/Live Births	23.3%	27.8%	28.6%	26.7%	26.5%	28.0%	24.1%	26.2%	26.1%	25.5%	25.9%	25.8%
KG Enrollment (exclud. TK)	972	1,177	1,180	1,096	1,101	1,166	1,007	1,074	1,061	1,025	1,038	1,042
Total TK Eligible Live Births (Years prior to 2023)	1,114	1,126	1,058	1,048	996	1,062	1,058	1,094				
Total TK Eligible Live Births (2023)									1,758			
Total TK Eligible Live Births (2024)										2,388		
Total TK Eligible Live Births (2025)						3,063	3,116	3,046	3,025	2,993	3,021	
Total TK Eligible Live Births (2026)						4,170	4,177	4,099	4,067	4,026	4,014	4,052
TK Enrollment/Eligible Live Births (Years prior to 2023)	19.7%	15.7%	17.8%	20.3%	17.9%	12.8%	8.9%	10.8%				
TK Enrollment/Eligible Live Births (2023)									12.0%			
TK Enrollment/Eligible Live Births (2024)										16.0%		
TK Enrollment/Eligible Live Births (2025)											20.0%	
TK Enrollment/Eligible Live Births (2026)												24.0%
TK Enrollment	219	177	188	213	178	136	94	119	211	382	604	973
Total TK & KG Enrollment	1,191	1,354	1,368	1,309	1,279	1,302	1,101	1,193	1,272	1,407	1,643	2,014
Annual Change		13.7%	1.0%	-4.3%	-2.3%	1.8%	-15.4%	8.3%	6.7%	10.6%	16.7%	22.6%

Enrollment Projections 2.0...

Grade	History							Projected					Trendline
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Transitional KG	219	177	188	213	178	136	94	119	211	382	604	973	
Kindergarten	972	1,177	1,180	1,096	1,101	1,166	1,007	1,074	1,061	1,025	1,038	1,042	
1	1,131	1,019	1,115	1,167	1,084	1,106	1,080	984	1,050	1,037	1,002	1,015	
2	1,113	1,123	1,010	1,106	1,157	1,103	1,078	1,073	978	1,043	1,031	996	
3	1,124	1,127	1,118	1,031	1,128	1,156	1,072	1,081	1,077	981	1,046	1,034	
4	1,111	1,146	1,134	1,102	1,033	1,154	1,124	1,067	1,077	1,072	977	1,042	
5	1,050	1,115	1,148	1,148	1,117	1,055	1,145	1,135	1,078	1,087	1,083	986	
6	1,068	1,065	1,127	1,180	1,183	1,145	1,049	1,167	1,157	1,099	1,108	1,104	
7	1,067	1,056	1,088	1,124	1,187	1,197	1,133	1,050	1,169	1,158	1,100	1,110	
8	1,126	1,047	1,071	1,088	1,151	1,181	1,174	1,133	1,050	1,169	1,158	1,100	
9	1,094	1,086	1,052	1,088	1,130	1,192	1,172	1,198	1,156	1,072	1,193	1,182	
10	1,094	1,040	1,068	1,027	1,093	1,063	1,140	1,136	1,162	1,121	1,039	1,156	
11	1,015	1,045	987	1,021	1,015	1,068	1,041	1,112	1,108	1,133	1,093	1,013	
12	1,217	1,015	1,084	1,024	1,086	1,014	1,049	1,062	1,135	1,131	1,156	1,116	
Total TK-12	14,401	14,238	14,370	14,415	14,643	14,736	14,358	14,393	14,467	14,510	14,629	14,867	
Annual Change		-1.1%	0.9%	0.3%	1.6%	0.6%	-2.6%	0.2%	0.5%	0.3%	0.8%		

Enrollment Projections 2.0...

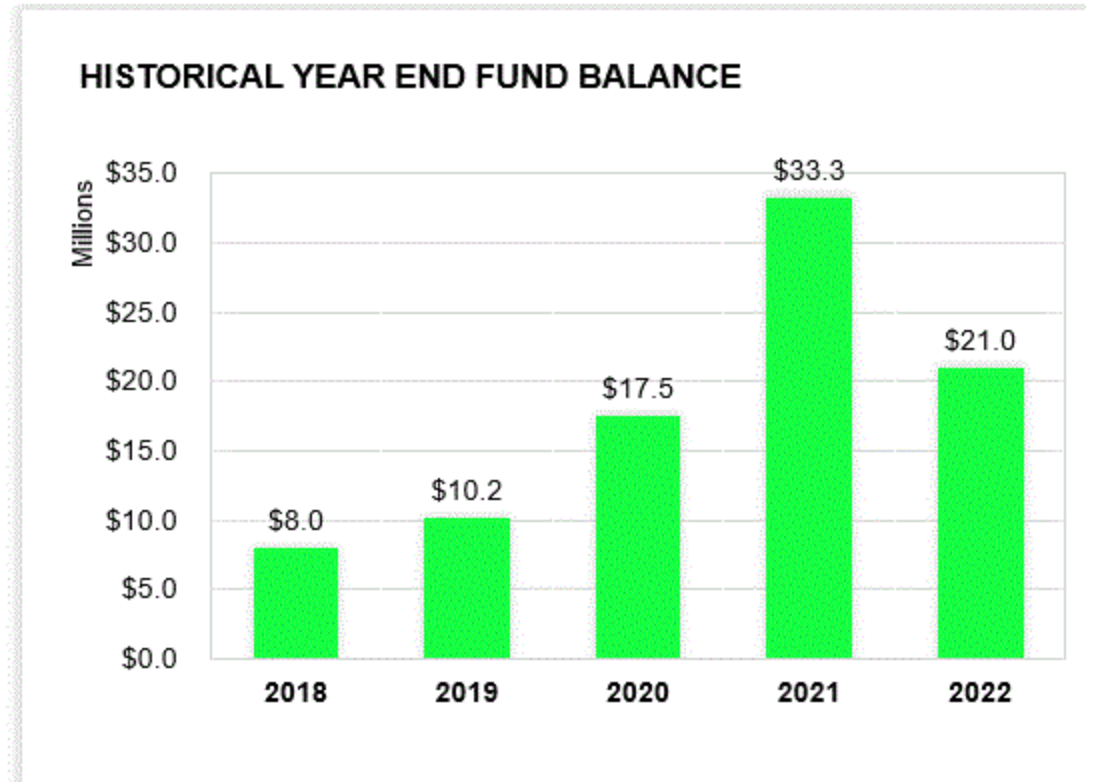
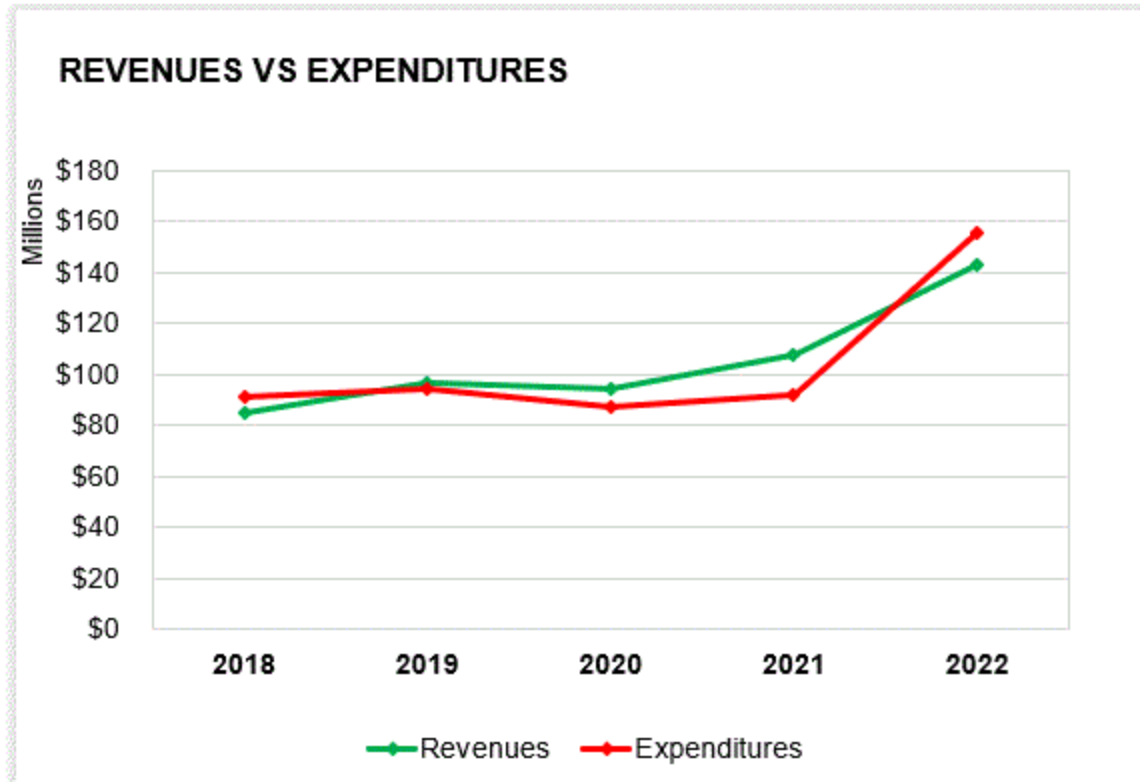
TK Enrollment				Classrooms Needed					Room Usage	
2022-23	2023-24	2024-25	2025-26	2021-22 (Current)	2022-23	2023-24	2024-25	2025-26	Theoretical Available Rooms	Available Rooms after Full Implementation
23	31	40	53	1	1	2	2	3	0	(3)
8	13	14	19	1	1	1	1	1	0	(1)
2	3	3	4	1	1	1	1	1	0	(1)
32	44	56	75	1	2	2	3	4	1	(3)
24	33	41	55	1	1	2	2	3	2	(1)
23	31	40	53	1	1	2	2	3	1	(2)
12	16	19	25	1	1	1	1	2	0	(2)
0	0	0	0	0	0	0	0	0	0	0
125	171	213	284	7	8	11	12	17	4	-13

Historical Reference Point and Trend in Numbers

General Fund | Historical Summary

	2018	2019	% chg	2020	% chg	2021	% chg	BUDGET	
								2022	% chg
REVENUE									
Local - Unrestricted	\$51,892,176	\$54,480,017	4.99%	\$62,641,726	14.98%	\$47,935,092	-23.48%	\$57,591,882	20.15%
Special Acct - Unrestricted	11,572,427	13,329,230	15.18%	7,392,267	-44.54%	22,710,401	207.22%	24,994,320	10.06%
Federal - Restricted	3,897,077	4,364,860	12.00%	4,193,676	-3.92%	24,564,496	485.75%	28,002,047	13.99%
State - Restricted	13,482,648	20,406,342	51.35%	17,142,737	-15.99%	12,083,737	-29.51%	27,788,026	129.96%
Local - Restricted	4,067,053	3,893,101	-4.28%	3,167,644	-18.63%	526,298	-83.39%	4,758,809	804.20%
TOTAL REVENUE	\$84,911,381	\$96,473,550	13.62%	\$94,538,049	-2.01%	\$107,820,024	14.05%	\$143,135,084	32.75%
EXPENDITURES									
Salaries	\$51,176,502	\$51,482,035	0.60%	\$50,655,459	-1.61%	\$52,298,270	3.24%	\$60,537,149	15.75%
Benefits	19,585,628	23,943,019	22.25%	22,525,327	-5.92%	21,218,129	-5.80%	25,444,643	19.92%
All Other	20,441,691	18,870,793	-7.68%	14,049,987	-25.55%	18,543,892	31.99%	69,431,949	274.42%
TOTAL EXPENDITURES	\$91,203,822	\$94,295,848	3.39%	\$87,230,773	-7.49%	\$92,060,290	5.54%	\$155,413,741	68.82%
SURPLUS / DEFICIT	(\$6,292,440)	\$2,177,702		\$7,307,276		\$15,759,733		(\$12,278,657)	
BEGINNING FUND BALANCE	\$14,298,195	\$8,005,754		\$10,183,456		\$17,490,732		\$33,250,465	
YEAR-END FUND BALANCE	\$8,005,754	\$10,183,456	\$0	\$17,490,732	\$0	\$33,250,465	\$0	\$20,971,808	
FUND BALANCE AS % OF EXPENDITURES	8.78%	10.80%		20.05%		36.12%		13.49%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.05	1.30		2.41		4.33		1.62	

Graphics that Communicate Better



Model Several Scenarios with Effects on Multi-Year Projections

General Fund Salaries & Benefits Calculator Results Report													
Negotiations 6.56% Cola w 5%-3%-2% Raises													
	BUDGET 2022	2023	% Δ	2024	% Δ	PROJECTIONS		2025	% Δ	2026	% Δ	2027	% Δ
Salaries													
Certificated Teachers	\$31,976,437	\$33,575,259	5.00%	\$34,582,517	3.00%	\$35,274,167	2.00%	\$35,274,167	0.00%	\$35,274,167	0.00%	\$35,274,167	0.00%
Certificated Substitute Teachers	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Certificated Pupil Support	\$3,106,227	\$3,261,538	5.00%	\$3,359,385	3.00%	\$3,426,572	2.00%	\$3,426,572	0.00%	\$3,426,572	0.00%	\$3,426,572	0.00%
Certificated Supervisor and Admin	\$4,102,636	\$4,307,768	5.00%	\$4,437,001	3.00%	\$4,525,741	2.00%	\$4,525,741	0.00%	\$4,525,741	0.00%	\$4,525,741	0.00%
Other Certificated	\$873,457	\$917,130	5.00%	\$944,644	3.00%	\$963,537	2.00%	\$963,537	0.00%	\$963,537	0.00%	\$963,537	0.00%
Classified Instructional	\$2,045,576	\$2,147,855	5.00%	\$2,212,290	3.00%	\$2,256,536	2.00%	\$2,256,536	0.00%	\$2,256,536	0.00%	\$2,256,536	0.00%
Substitute Instructional	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Classified Support	\$7,635,926	\$8,017,722	5.00%	\$8,258,254	3.00%	\$8,423,419	2.00%	\$8,423,419	0.00%	\$8,423,419	0.00%	\$8,423,419	0.00%
Substitute Classified Support	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Classified Supervisor and Admin	\$934,119	\$980,825	5.00%	\$1,010,250	3.00%	\$1,030,455	2.00%	\$1,030,455	0.00%	\$1,030,455	0.00%	\$1,030,455	0.00%
Clerical, Technical and Office Staff	\$3,696,803	\$3,881,643	5.00%	\$3,998,092	3.00%	\$4,078,054	2.00%	\$4,078,054	0.00%	\$4,078,054	0.00%	\$4,078,054	0.00%
Substitute Clerical, Technical, Office	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Classified	\$1,193,105	\$1,252,760	5.00%	\$1,290,343	3.00%	\$1,316,150	2.00%	\$1,316,150	0.00%	\$1,316,150	0.00%	\$1,316,150	0.00%
Substitute Other Classified	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Work Study Stipends	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
TOTAL SALARIES	\$55,564,286	\$58,342,500	5.00%	\$60,092,775	3.00%	\$61,294,631	2.00%	\$61,294,631	0.00%	\$61,294,631	0.00%	\$61,294,631	0.00%
Benefits													
Certificated Health & Welfare	\$3,483,798	\$3,483,798	0.00%	\$3,483,798	0.00%	\$3,483,798	0.00%	\$3,483,798	0.00%	\$3,483,798	0.00%	\$3,483,798	0.00%
Classified Health & Welfare	\$2,178,584	\$2,178,584	0.00%	\$2,178,584	0.00%	\$2,178,584	0.00%	\$2,178,584	0.00%	\$2,178,584	0.00%	\$2,178,584	0.00%
Certificated Other Benefits	\$643,084	\$643,084	0.00%	\$643,084	0.00%	\$643,084	0.00%	\$643,084	0.00%	\$643,084	0.00%	\$643,084	0.00%
Classified Other Benefits	\$1,111,085	\$1,111,085	0.00%	\$1,111,085	0.00%	\$1,111,085	0.00%	\$1,111,085	0.00%	\$1,111,085	0.00%	\$1,111,085	0.00%
Total Health Care Benefits	\$7,416,551	\$7,416,551	0.00%	\$7,416,551	0.00%	\$7,416,551	0.00%	\$7,416,551	0.00%	\$7,416,551	0.00%	\$7,416,551	0.00%
Retirement/Payroll Benefits													
Employer STRS (without On-Behalf)	\$6,757,468	\$8,033,784	18.89%	\$8,274,797	3.00%	\$8,440,293	2.00%	\$8,440,293	0.00%	\$8,440,293	0.00%	\$8,440,293	0.00%
STRS On-Behalf Payment	\$3,837,698	\$3,801,137	-0.95%	\$3,818,229	0.45%	\$3,818,229	0.00%	\$3,818,229	0.00%	\$3,818,229	0.00%	\$3,818,229	0.00%
Employer PERS	\$3,316,950	\$4,130,440	24.53%	\$4,225,846	2.31%	\$4,207,735	-0.43%	\$4,053,794	-3.66%	\$4,053,794	0.00%	\$4,053,794	0.00%
Social Security	\$0	\$0	0.00%	\$0	3.00%	\$0	2.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Certificated Medicare	\$0	\$0	0.00%	\$0	3.00%	\$0	2.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Classified Medicare	\$0	\$0	0.00%	\$0	3.00%	\$0	2.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Certificated Unemployment Insurance	\$292,839	\$210,308	-28.18%	\$216,618	3.00%	\$220,950	2.00%	\$220,950	0.00%	\$220,950	0.00%	\$220,950	0.00%
Classified Unemployment Insurance	\$99,088	\$81,404	-17.85%	\$83,846	3.00%	\$85,523	2.00%	\$85,523	0.00%	\$85,523	0.00%	\$85,523	0.00%
Certificated Workers Comp Insurance	\$1,066,199	\$1,066,199	0.00%	\$1,066,199	0.00%	\$1,066,199	0.00%	\$1,066,199	0.00%	\$1,066,199	0.00%	\$1,066,199	0.00%
Classified Workers Comp Insurance	\$445,593	\$445,593	0.00%	\$445,593	0.00%	\$445,593	0.00%	\$445,593	0.00%	\$445,593	0.00%	\$445,593	0.00%
Certificated OPEB	\$229,698	\$229,698	0.00%	\$229,698	0.00%	\$229,698	0.00%	\$229,698	0.00%	\$229,698	0.00%	\$229,698	0.00%
Classified OPEB	\$203,130	\$203,130	0.00%	\$203,130	0.00%	\$203,130	0.00%	\$203,130	0.00%	\$203,130	0.00%	\$203,130	0.00%
Total Other Benefits	\$16,248,663	\$18,201,693	12.02%	\$18,563,956	1.99%	\$18,717,350	0.83%	\$18,563,409	-0.82%	\$18,563,409	0.00%	\$18,563,409	0.00%
Total Salaries and Benefits	\$79,229,500	\$83,960,745	5.97%	\$86,073,282	2.52%	\$87,428,532	1.57%	\$87,274,591	-0.18%	\$87,274,591	0.00%	\$87,274,591	0.00%
Total General Fund Expenditures	\$145,685,085	\$101,175,761		\$103,867,134		\$105,209,643		\$105,050,613		\$105,050,613		\$105,050,613	
Salaries and Benefits as a % of Total General Fund Expenditures	54.38%	82.99%		82.87%		83.10%		83.08%		83.08%		83.08%	

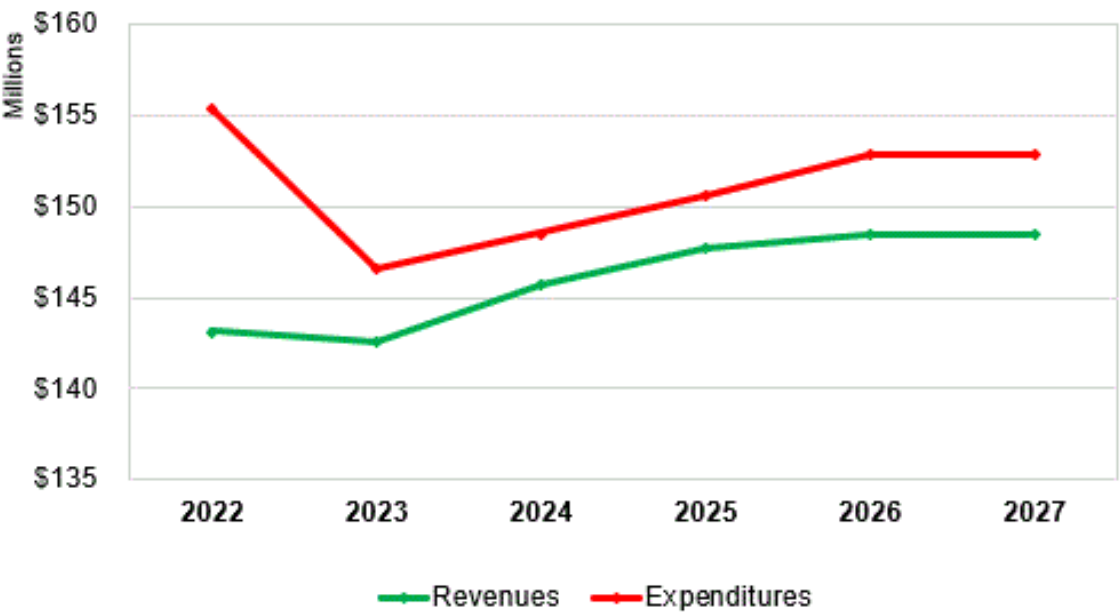
Projecting Scenario with Raises 5% - 3% - 2%

General Fund | Projection Summary

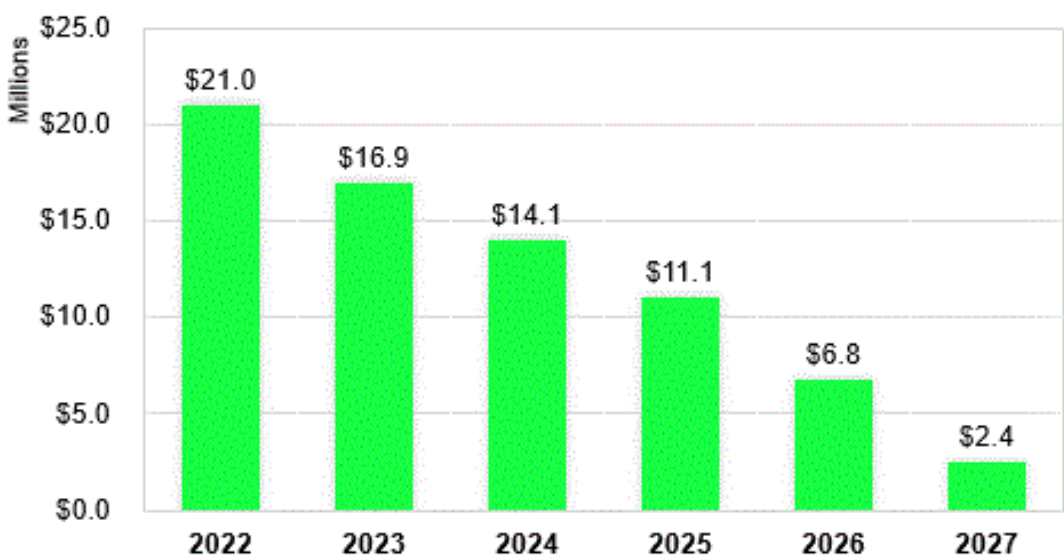
	BUDGET 2022	2023	% chg	2024	% chg	2025	% chg	2026	% chg	2027	% chg
REVENUES											
Local - Unrestricted	\$57,591,882	\$57,217,290	-0.65%	\$59,344,983	3.72%	\$60,766,171	2.39%	\$61,322,206	0.92%	\$61,322,206	0.00%
Special Acct - Unrestricted	24,994,320	24,831,751	-0.65%	25,755,149	3.72%	26,371,931	2.39%	26,613,244	0.92%	26,613,244	0.00%
Federal - Restricted	28,002,047	28,002,047	0.00%	28,002,047	0.00%	28,002,047	0.00%	28,002,047	0.00%	28,002,047	0.00%
State - Restricted	27,788,026	27,788,026	0.00%	27,788,026	0.00%	27,788,026	0.00%	27,788,026	0.00%	27,788,026	0.00%
Local - Restricted	4,758,809	4,758,809	0.00%	4,758,809	0.00%	4,758,809	0.00%	4,758,809	0.00%	4,758,809	0.00%
TOTAL REVENUES	\$143,135,084	\$142,597,923	-0.38%	\$145,649,014	2.14%	\$147,686,984	1.40%	\$148,484,332	0.54%	\$148,484,332	0.00%
EXPENDITURES											
Salaries	\$60,537,149	\$62,932,353	3.96%	\$64,441,333	2.40%	\$65,995,581	2.41%	\$67,596,457	2.43%	\$67,596,457	0.00%
Benefits	25,444,643	26,301,715	3.37%	26,841,670	2.05%	27,397,823	2.07%	27,970,662	2.09%	27,970,662	0.00%
All Other	69,431,949	57,397,332	-17.33%	57,248,820	-0.26%	57,247,858	0.00%	57,247,858	0.00%	57,247,858	0.00%
TOTAL EXPENDITURES	\$155,413,741	\$146,631,400	-5.65%	\$148,531,822	1.30%	\$150,641,262	1.42%	\$152,814,976	1.44%	\$152,814,976	0.00%
SURPLUS / DEFICIT	(\$12,278,657)	(\$4,033,477)		(\$2,882,808)		(\$2,954,278)		(\$4,330,644)		(\$4,330,644)	
BEGINNING FUND BALANCE	\$33,250,455	\$20,971,798		\$16,938,321		\$14,055,513		\$11,101,234		\$6,770,590	
PROJECTED YEAR END BALANCE	\$20,971,798	\$16,938,321		\$14,055,513		\$11,101,234		\$6,770,590		\$2,439,945	
FUND BALANCE AS % OF EXPENDITURES	13.49%	11.55%		9.46%		7.37%		4.43%		1.60%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	1.62	1.39		1.14		0.88		0.53		0.19	

Graphic Projecting Scenario with Raises 5% - 3% - 2%

REVENUES VS EXPENDITURES



PROJECTED YEAR END GENERAL FUND BALANCE



Questions???



Adam Saleem
Senior Analytics Advisor
asaleem@frontlineed.com
630.955.7557



Bill McGuire
Consultant to Frontline Analytics
(Retired CBO – Twin Rivers USD)



Vince Christakos
Strategic Account Advisor
vchristakos@frontlineed.com
630.955.7877

