

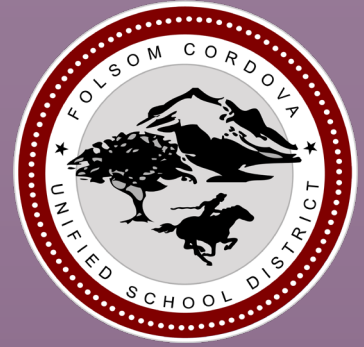


Budget Assumptions and Allocations for 2022-2023

Folsom Cordova Unified School District

Budget Advisory Committee Presentation – April 20, 2022

Board Presentation – April 28, 2022



Overview

- ▶ To build the FCUSD Adopted Budget for 2022-2023, fiscal staff must use guidelines and assumptions due to the unpredictable factors that affect revenue and expenditures
- ▶ The budget guidelines define key details including:
 - ▶ How to calculate enrollment and attendance for the Local Control Funding Formula (LCFF)
 - ▶ Staffing allocations and other key expense drivers
 - ▶ All other expenses and revenues when actual amounts are not available



Key Revenue Guidelines for 2022-2023

- ▶ Federal revenues are based upon prior year awards and adjusted for any known factors
- ▶ LCFF funding is based upon the Governor's May revise and enrollment projections with enrollment adjusted for:
 - ▶ Base enrollment from the current year by grade level (or cohort) moving forward into the following year (Potential growth)
 - ▶ Additional adjustment factors include new housing development (growth)
 - ▶ The biggest factor for determining enrollment projections is the TK/K projection (and potential decline due to loss over graduating 12th grade Cohort)
- ▶ Other State revenues are budget based upon the Governor's May revise and information from the School Services of California Budget Dashboard
- ▶ All other revenues are budgeted based upon historical collections (fees/facility use) or actual known awards
- ▶ Donations are not budgeted until received



Key Expenditure Guidelines for 2022-2023

- ▶ Staffing is based upon ratios (*pages 5-7*) , LCAP, and categorical program needs
 - ▶ All positions will be assumed to be filled for the entire fiscal year and fully budgeted at adoption
 - ▶ At 1st and 2nd interims costs will be adjusted if positions remain unfilled
 - ▶ Open positions will be budgeted at historical averages for salary placement
 - ▶ All negotiated salary settlements approved prior to May 1 will be included
 - ▶ All required statutory and retiree benefits will be budgeted based upon actual or projected rates including STRS/PERS
- ▶ Carryover funds and offsetting expenses are not budgeted at adopted budget unless specifically identified
 - ▶ At 1st interim budget all carry-overs will be budgeted based upon actual year-end balances
- ▶ Categorical programs will be budgeted to balance the account and contributions will be included for programs that have expenditures in excess of revenues (i.e. special education)

Site Staff Ratio Allocations Page 1 of 3



Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
NOTE: Additional staffing and site allocations may occur through the Local Control Accountability Plan (Supplemental Funds) and other categorical funding that are in excess of these formulas based upon identified student population needs including special education, socio-economically disadvantaged, English language learners, and foster youth.				
1. Administrator				
a. Principal	1 per school - 1.0 FTE	1 per school - 1.0 FTE	1 per school - 1.0 FTE	Based upon Program Needs
b. Assistant Principal	1.0 FTE = 700 + pupils	1.0 FTE = 1-650 pupils 1.5 FTE = 651-1,000 pupils 2.0 FTE 1,001-1,400 pupils 2.5 FTE 1,400-1,800 pupils 3.0 FTE 1,801 + pupils	1.0 FTE = 1-700 pupils 1.5 FTE = 701-1,500 pupils 2.0 FTE 1,501-1,750 pupils 2.5 FTE 1,751-2,000 pupils 3.0 FTE 2,001-2,250 pupils 3.5 FTE = 2,251-2,500 pupils 4.0 FTE = 2,501-2,750 pupils 4.5 FTE =2,751 + pupils	Based upon Program Needs
2. Teachers				
a. TK-3	1.0 FTE per 24 pupils			
b. Grades 4-6	1.0 FTE per 34 pupils			
c. Elementary Prep	1.0 FTE per 24 classroom teacher FTE (Inc. SDC)			
d. Secondary Teachers		1.0 FTE per 29.5 pupils overall	1.0 FTE per 29.5 overall (175 student contacts per FCEA contract)	1.0 FTE per 25 pupils
e. Opportunity Program	3 districtwide classes	7 districtwide CARE classes (operated in coordination with SCOE)		
f. LA/Math			2.0 FTE at Cordova High School (Supplemental funding - LCAP)	
3. Other Certificated (Stipends)				
a. Department Chair	1.0 per school			
b. Interdisciplinary Leaders		7.0 per school	9.50 per school	
c. Activities Director		Release time as budgeted	Release time as budgeted	
4. School Counselors		1.0 FTE per 550 pupils	1.0 FTE per 500 pupils	

- ▶ Site staffing ratios for 2022-2023 will remain constant from the prior year
- ▶ Ratios are broken out by school type
 - ▶ Elementary, Middle School, Comprehensive High School, and Continuation/ Alternative Education
 - ▶ Staffing can be based upon site type, number of pupils, and staff full-time equivalent (FTE) positions
- ▶ Staffing from the LCAP and other categorical funding is in addition to the base level staffing from these ratios

Site Staff Ratio Allocations *Page 2 of 3*



Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
5. Clerical				
a. Administrative Assistant	1 per school - 8 hrs./10.5 mo.	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	1 per school - 8 hrs./ 10.5 mo.
b. Registrar I				1 per school - 6 hrs./ 10.5 mo.
c. Registrar II			1 per school - 8 hrs./12 mo.	
d. Student Body Account Tech			1 per school - 8 hrs./11 mo.	
e. Student Records Clerk		1 per school - 8 hrs./11 mo.		
f. Account Clerk I		1 per school - 5 hrs./10 mo.		
g. Account Clerk II			1 per school - 5 hrs./10.5 mo.	
h. School Clerk	4 hrs./10 mo. = 1-400 pupils 6 hrs./10 mo. = 401-500 pupils 8 hrs./10 mo. = 501 + pupils	1.0 per school - 8 hrs./10.25 mo. up to 1,000 pupils Plus 1 hour for each 100 pupils over 1,000	1.0 per school - 8 hrs./10.25 mo. up to 1,000 pupils Plus 1 hour for each 100 pupils over 1,000	
i. Clerk Typist II				1 per school (CLC and Adult Education)
j. Clerk Typist III			1 per school - 8 hrs./10.5 mo.	
k. Career Guidance Clerk			1 per school (1,200+ pupils) - 3 hrs./10 mo.	
6. Library Services				
a. Certificated Librarian	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide
b. Library Clerk	45 minutes per classroom teacher FTE - 9.5 mo.			
c. Library Technician		1 per school - 8 hrs./11 mo.		
d. Library Assistant			1 per school - 8 hrs./10.5 mo.	

- ▶ Site staffing ratios for 2022-2023 will remain constant from the prior year
- ▶ Ratios are broken out by school type
 - ▶ Elementary, Middle School, Comprehensive High School, and Continuation/ Alternative Education
 - ▶ Staffing can be based upon site type, number of pupils, and staff full-time equivalent (FTE) positions
- ▶ Staffing from the LCAP and other categorical funding is in addition to the base level staffing from these ratios

Site Staff Ratio Allocations Page 3 of 3



Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
7. Site Supervision Support	Noon Supervision - 1 hr. per 60 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils	Campus Monitors/In-house Suspension - 1 hr. per 85 pupils	Determined by program need
8. Health Assistant	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	
9. Parent Coordinators	10 hrs./per week per school (Supplemental Funding - LCAP)	10 hrs./per week per school (Supplemental Funding - LCAP)		
10. Custodial				
a. Head Custodian	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school	Determined by program need
b. Custodian	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use
11. Grounds	Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.	1.0 FTE per school + Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.

- ▶ Site staffing ratios for 2022-2023 will remain constant from the prior year
- ▶ Ratios are broken out by school type
 - ▶ Elementary, Middle School, Comprehensive High School, and Continuation/ Alternative Education
 - ▶ Staffing can be based upon site type, number of pupils, and staff full-time equivalent (FTE) positions
- ▶ Staffing from the LCAP and other categorical funding is in addition to the base level staffing from these ratios

Site Based Allocations for 2022-2023



Pupil Based Allocations - Based upon Current Year December Enrollment				
1. *Custodial Supplies/Extra Duty	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)
2. Site Allocations				
a. Textbooks/Instructional Materials	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption
b. **Site Discretionary Account <i>(Allowable activities include supplies, copier costs, teacher supply allocations, staff extra time/subs including clerical & staff development, field trips, library, etc.)</i>	\$52.00 per pupil (includes all pupils)	\$54.00 per pupil (includes all pupils)	\$60.00 per pupil (includes all pupils)	\$61.00 per pupil (includes all pupils)
c. Instructional Supplies - Special Education	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil
d. Special Education - IEP Substitute Days	Six (6) Subdays per Site + two (2) Subdays per 1.0 SDC & RSP FTE	Eight (8) Subdays per Site + three (3) Subdays per 1.0 SDC & RSP FTE	Ten (10) Subdays per Site + four (4) Subdays per 1.0 SDC & RSP FTE	Three (3) Subdays per Site +two (2) Subdays per 1.0 SDC & RSP FTE
e. Library Allocation	\$3.50 per pupil	\$2.00 per pupil		
f. Outdoor Ed Only - Field Trip	\$5.00 per 5th grade pupil			
g. Academic Recovery <i>(Saturday School)</i>		\$1,000 per site	\$2,000 per site	\$500 per site
h. Music Allocation		\$8.00 per pupil	\$8.00 per pupil	
i. Music Equip Replace/Repair		\$6,360 per site	\$6,360 per site	
j. Music Transportation			\$9,540 per site	
k. Science (Consumables)		\$3.50 per pupil	\$3.50 per pupil + \$2,120 per site	\$530 per site
l. Extra-Curricular		Amount per athlete TBD	Amount per athlete TBD	
m. Clubs (previously allocated in separate document-no-change in formula)	\$14,700 to be distributed by C&I	Amounts on separate allocation sheet	Amounts on separate allocation sheet	\$1,000 per site

- Site allocations have not received any increase in funding since 2016-2017
 - With rising costs for supplies and services additional funding is needed to allow for sites to provide the same level of services
- Additionally, several add-on allocations have been created since 2016-2017, but were not included on the allocation document
- This revised allocation model will streamline the funding to allow for sites to prioritize their individual site needs and combine the old site allocation formulas with the add-on allocations that were not included
- The total cost increase for all adjustments is \$130k (\$6.50 per pupil)
 - Custodial increase of \$45k
 - Site allocation increase of \$70k
 - Music/Science increase of \$15k

**Starting in 2022/2023 Custodial supplies and custodial extra duty are combined into one allocation. Sites will coordinate budget priorities of these funds.

**Starting in 2022/2023 site discretionary funds were combined from the following previous allocations - Instructional materials, field trips (excluding 5th Grade Outdoor Ed.), teacher substitutes for professional development, and clerical extra time. Additionally, the requirement for elementary/middle schools to match the library allocation was eliminated. Sites will budget these funds based upon priorities in the school plan for student achievement (SPSA)

Questions?



FCUSD Budget Guidelines for 2022-2023

The development of the annual District budget is an important process to ensure resources are allocated toward the central mission and goals of the District. Faced with limited resources and increasing expectations for student achievement, the District has established budget guidelines to support the educational goals and long-term financial stability of the District.

There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments approved by the board will be made throughout the course of the year.

Below are the parameters the fiscal team will use when developing the general fund (01) adopted budget for the 2022-2023 school year in June 2022.

I) INCOME

A. Beginning Balance

- a. The Beginning Balance for July 1 is based on the estimated Ending Balance for the prior year.

B. Federal Income

- a. Estimated federal awards for budget year are generated by starting with the prior year allocation amounts and then they are adjusted for any one-time federal revenues and carryovers. Finally, adjustments may be made due to information received from Sacramento County Office of Education (SCOE) and/or School Services of California (SSCAL) regarding federal budget projections.

C. State Income

- a. The Local Control Funding Formula (LCFF) is comprised of local property taxes, EPA, and state aid. The LCFF establishes base grants by grade level and provides supplemental grant funding for low-income, foster youth, and English learner students.
 - i. LCFF funding is over 70% of District revenues so determining average daily attendance is key and is based upon enrollment projections.
 - ii. The main components to determine enrollment for the future include:
 1. Base enrollment from the current year by grade level (or cohort) moving forward into the following year (Potential growth)
 2. Additional adjustment factors include new housing development (growth)
 3. The biggest factor for determining enrollment projections is the TK/K projection (and potential decline due to loss over graduating 12th grade Cohort)
 4. Impacts of other influences such as COVID-19 and upcoming immunization requirements (Potential loss)
 - iii. Once enrollment is projected, it is converted to ADA based upon historical enrollment to attendance from CBEDS
 - iv. Supplemental funding is based off LCFF base funding times, the District Unduplicated Pupil Percentage (UPP) which are projected to be lower due to the state Universal Meals program and requirements for families to complete the NSLP Free/Reduced application.
 - v. Projections for COLA and LCFF levels will be based upon the Governor’s May Revise
- b. Lottery and mandated cost revenues shall be budgeted per SSCAL recommendation from the budget dashboard.
- c. Special Education Local Planning Agency (SELPA) funds are going to be budgeted based on the AB 602 calculations.
- d. All other state income will be based upon known funding levels and historical allocations as appropriate.

D. County/Local Income/Grant Programs

- a. Interest income will be based upon cash flow assumptions and anticipated interest from the county investment pool.

- b. Facility use and rental fees will be budgeted based on the prior year and historical receipts (due to COVID-19).
- c. Donations from PTA's and individuals will only be budgeted when they are received.
- d. Grant and other local revenues will be based upon historical data and known grant funding if a MOU has been agreed to.

E. One-time Income

- a. New, one-time income shall be identified and shall be appropriated for expenditures that are of a non-recurring nature.

II) **EXPENDITURES**

A. Staffing Allocations

- a. Staffing makes up over 80% of the ongoing expenditures and salaries. Benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- b. School site staffing allocations for certificated and classified personnel are based upon the budget book, state requirements, and contract language with bargaining groups when applicable.
- c. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.
- d. Staffing reductions may be included for enrollment adjustments for specific grade levels and programmatic needs in order to present a balanced budget and to insure fiscal solvency for the District.
- e. All positions will be assumed to be filled for the entire fiscal year and fully budgeted at adoption. At budget interims costs will be adjusted if positions remain unfilled.
- f. New positions for enrollment growth or programmatic needs will be budgeted as well. Any new positions beyond adopted budget numbers, will be approved by the Superintendent or Assistant Superintendent Business Services.

B. Salaries & Benefits

- a. Continuing salaries and negotiated settlements as of May 1, step and column increments, and longevity bonuses shall be projected into the budget year.
- b. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
- c. Estimated medical, dental, vision, life, employee assistance, and long-term disability rates will be planned for in the budget.

C. New Employee Placement for Budgeting

- a. Employee placement on the salary schedule for new certificated personnel will be budgeted based on historical average salary schedule placement for new hires if new employees are not hired prior to the budget development timeline.

D. Student Instructional Materials

- a. The budget will be reviewed annually for (1) changes in enrollment and (2) allocation levels for books, supplies, and equipment. Final budget allocations will be included in the budget book for approval by the Board.

E. Carryover Funds

- a. Site carryover will not be carried forward unless approved by the Assistant Superintendent Business Services.
- b. Department balances will not be carried forward unless approved by the Assistant Superintendent Business Services.

F. Categorical Programs

- a. Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
- b. Categorical programs shall pay for their legal pro-rata share of indirect, direct support, and centralized services costs. Exceptions shall require the approval of the Superintendent and Board of Education.

G. OPEB Irrevocable Trust

- a. The District has currently suspended contributions to the Trust. Future contributions will be reviewed with the Board of Education during the 2021-2022 fiscal year for the 2022-23 fiscal year.

H. New General Fund Program Requests

- a. Administration shall identify specific funding sources prior to recommending to the Board of Education a new general fund program or project.

I. Program Expenditures

- a. Personnel expenditures shall not exceed the budget for authorized FTE within each program.

J. Maintenance

- a. The District may designate 3% or more of its budget for the ongoing maintenance and upkeep of facilities to protect the District's investments and assets.

K. Deferred Maintenance

- a. The District may contribute the maximum that is allowed to the Deferred Maintenance Fund.

L. Inflationary Increases

- a. Inflationary and enrollment increases will be calculated for utilities, fuel, and insurance.

M. Opening of New Schools

- a. The District will plan for the opening of a new school by reserving one third of the startup funds in each of the three fiscal years prior to the opening of the school.

III) **RESERVES**

A. Restricted Fund Balance Programs

- a. Specially funded and categorical program carryover amounts will be designated as restricted reserves.

B. Economic Uncertainties

- a. The District will maintain a minimum 3% reserve as required by the State of California.

C. Non-spendable Fund Balance

- a. A reserve may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.

D. Committed/Assigned Amounts

- a. Specific amounts may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.
- b. The local reserve cap will take effect starting in 2022-2023 capping assigned local reserves to 10% and the Board will have to take formal action to allocate funds from assigned status to committed to meet this requirement under Education Code Section 42127.01(a).
 - i. The local reserve 10% figure is measured as a percentage of total general fund expenditures, transfers out and other uses. This is the same as the computation used to determine a local district's minimum reserve level, or reserve for economic uncertainties (sometimes also known as designated for economic uncertainties). Assigned and unassigned fund balances in the Special Reserve Fund for Other than Capital Outlay Projects (Fund 17) are added to the general fund to determine total reserves subject to the cap. Excluded from the reserve computation are the non-spendable, restricted and committed components of the fund balance.
 - ii. The reserve for economic uncertainties is a stabilization-like arrangement or minimum fund balance policy and does not meet the criteria under GASB 54 to be reported as either restricted or committed, because the circumstances in which the reserve might be spent are by their nature nonspecific and routine. As such, the reserve shall be reported as a component of the unassigned fund balance using the unique object code 9789 established under the Standardized Account Code Structure (SACS). Therefore, the reserve component of the unassigned fund balance is subject to the reserve cap.

- iii. The initial commitment or modifying the commitment later will be done by governing board resolution and documented in the minutes of the board meeting. This ensures the highest level of transparency of the board's action to commit reserves for future district activities.

IV) **ALL OTHER FUNDS**

- A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs. They shall operate within their income and authorized staffing.
- B. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities, and custodial services.
- C. Exceptions to the above shall require approval of the Superintendent and Board of Education.

2022-2023 Budget Allocation

Board Approved _____

Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
NOTE: Additional staffing and site allocations may occur through the Local Control Accountability Plan (Supplemental Funds) and other categorical funding that are in excess of these formulas based upon identified student population needs including special education, socio-economically disadvantaged, English language learners, and foster youth.				
1. Administrator				
a. Principal	1 per school - 1.0 FTE	1 per school - 1.0 FTE	1 per school - 1.0 FTE	Based upon Program Needs
b. Assistant Principal	1.0 FTE = 700 + pupils	1.0 FTE = 1-650 pupils 1.5 FTE = 651-1,000 pupils 2.0 FTE 1,001-1,400 pupils 2.5 FTE 1,400-1,800 pupils 3.0 FTE 1,801 + pupils	1.0 FTE = 1-700 pupils 1.5 FTE = 701-1,500 pupils 2.0 FTE 1,501-1,750 pupils 2.5 FTE 1,751-2,000 pupils 3.0 FTE 2,001-2,250 pupils 3.5 FTE = 2,251-2,500 pupils 4.0 FTE = 2,501-2,750 pupils 4.5 FTE =2,751 + pupils	Based upon Program Needs
2. Teachers				
a. TK-3	1.0 FTE per 24 pupils			
b. Grades 4-6	1.0 FTE per 34 pupils			
c. Elementary Prep	1.0 FTE per 24 classroom teacher FTE (Inc. SDC)			
d. Secondary Teachers		1.0 FTE per 29.5 pupils overall	1.0 FTE per 29.5 overall (175 student contacts per FCEA contract)	1.0 FTE per 25 pupils
e. Opportunity Program	3 districtwide classes	7 districtwide CARE classes (operated in coordination with SCOE)		
f. LA/Math			2.0 FTE at Cordova High School (Supplemental funding - LCAP)	
3. Other Certificated (Stipends)				
a. Department Chair	1.0 per school			
b. Interdisciplinary Leaders		7.0 per school	9.50 per school	
c. Activities Director		Release time as budgeted	Release time as budgeted	
4. School Counselors		1.0 FTE per 550 pupils	1.0 FTE per 500 pupils	
5. Clerical				
a. Administrative Assistant	1 per school - 8 hrs./10.5 mo.	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	1 per school - 8 hrs./ 10.5 mo.
b. Registrar I				1 per school - 6 hrs./ 10.5 mo.
c. Registrar II			1 per school - 8 hrs./12 mo.	
d. Student Body Account Tech			1 per school - 8 hrs./11 mo.	
e. Student Records Clerk		1 per school - 8 hrs./11 mo.		
f. Account Clerk I		1 per school - 5 hrs./10 mo.		
g. Account Clerk II			1 per school - 5 hrs./10.5 mo.	
h. School Clerk	4 hrs./10 mo. = 1-400 pupils 6 hrs./10 mo. = 401-500 pupils 8 hrs./10 mo. = 501 + pupils	1.0 per school - 8 hrs./10.25 mo. up to 1,000 pupils Plus 1 hour for each 100 pupils over 1,000	1.0 per school - 8 hrs./10.25 mo. up to 1,000 pupils Plus 1 hour for each 100 pupils over 1,000	
i. Clerk Typist II				1 per school (CLC and Adult Education)
j. Clerk Typist III			1 per school - 8 hrs./10.5 mo.	
k. Career Guidance Clerk			1 per school (1,200+ pupils) - 3 hrs./10 mo.	

2022-2023 Budget Allocation

Board Approved _____

Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
6. Library Services				
a. Certificated Librarian	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide	1.0 FTE Shared District Wide
b. Library Clerk	45 minutes per classroom teacher FTE - 9.5 mo.			
c. Library Technician		1 per school - 8 hrs./11 mo.		
d. Library Assistant			1 per school - 8 hrs./10.5 mo.	
7. Site Supervision Support	Noon Supervision - 1 hr. per 60 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils	Campus Monitors/In-house Suspension - 1 hr. per 85 pupils	Determined by program need
8. Health Assistant	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	3 hrs./day under 500 pupils 4 hrs./day over 500 pupils	
9. Parent Coordinators	10 hrs./per week per school (Supplemental Funding - LCAP)	10 hrs./per week per school (Supplemental Funding - LCAP)		
10. Custodial				
a. Head Custodian	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school	Determined by program need
b. Custodian	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use
11. Grounds	Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.	1.0 FTE per school + Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.
Pupil Based Allocations - Based upon Current Year December Enrollment				
1. *Custodial Supplies/Extra Duty	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)	(sqft. x \$.10) + (pupils x \$10.00)
2. Site Allocations				
a. Textbooks/Instructional Materials	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption
b. **Site Discretionary Account <i>(Allowable activities include supplies, copier costs, teacher supply allocations, staff extra time/subs including clerical & staff development, field trips, library, etc.)</i>	\$52.00 per pupil (includes all pupils)	\$54.00 per pupil (includes all pupils)	\$60.00 per pupil (includes all pupils)	\$61.00 per pupil (includes all pupils)
c. Instructional Supplies - Special Education	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil	\$32.00 per SPED (Severe) pupil \$26.00 per SPED (Non-Severe) pupil
d. Special Education - IEP Substitute Days	Six (6) Subdays per Site + two (2) Subdays per 1.0 SDC & RSP FTE	Eight (8) Subdays per Site + three (3) Subdays per 1.0 SDC & RSP FTE	Ten (10) Subdays per Site + four (4) Subdays per 1.0 SDC & RSP FTE	Three (3) Subdays per Site + two (2) Subdays per 1.0 SDC & RSP FTE
e. Library Allocation	\$3.50 per pupil	\$2.00 per pupil		
f. Outdoor Ed Only - Field Trip	\$5.00 per 5th grade pupil			
g. Academic Recovery (Saturday School)		\$1,000 per site	\$2,000 per site	\$500 per site
h. Music Allocation		\$8.00 per pupil	\$8.00 per pupil	
i. Music Equip Replace/Repair		\$6,360 per site	\$6,360 per site	
j. Music Transportation			\$9,540 per site	
k. Science (Consumables)		\$3.50 per pupil	\$3.50 per pupil + \$2,120 per site	\$530 per site
l. Extra-Curricular		Amount per athlete TBD	Amount per athlete TBD	
m. Clubs (previously allocated in separate document-no change in formula)	\$14,700 to be distributed by C&I	Amounts on separate allocation sheet	Amounts on separate allocation sheet	\$1,000 per site

**Starting in 2022/2023 Custodial supplies and custodial extra duty are combined into one allocation. Sites will coordinate budget priorities of these funds.

**Starting in 2022/2023 site discretionary funds were combined from the following previous allocations - Instructional materials, field trips (excluding 5th Grade Outdoor Ed.), teacher substitutes for professional development, and clerical extra time. Additionally, the requirement for elementary/middle schools to match the library allocation was eliminated. Sites will budget these funds based upon priorities in the school plan for student achievement (SPSA)

2021-2022 Budget Allocation

Allocation For:	Elementary Formula	Work Year	Middle School Formula	Work Year	Comprehensive HS Formula	Work Year	Cont./Alt. Education Formula	Work Year
1. Principal/Administrator	1 per school	Full Time	1 per school	Full Time	1 per school	Full Time	Annual recommendation from the Superintendent	
a. Assistant Principal	5-1.0 FTE = High EL/SpEd numbers 1.0 FTE = 700 + students	May be grant funded	1.0 FTE = 1-650 students 1.5 FTE = 651-1,000 students 2.0 FTE = 1,001-1,400 students 2.5 FTE = 1,401-1,800 students 3.0 FTE = 1,801 + students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time (As funds allow)	1.0 FTE = 1-700 students 1.5 FTE = 701-1,500 students 2.0 FTE = 1,501-1,750 students 2.5 FTE = 1,751-2,000 students 3.0 FTE = 2,001-2,250 students 3.5 FTE = 2,251-2,500 students 4.0 FTE = 2,501-2,750 students 4.5 FTE = 2,751 + students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time (As funds allow)		
2. Teachers								
a. TK-3	School wide average 1 per 24	Full Time						
b. Grades 4-6	1 per 34 students	Full Time						
c. Elementary Prep	1 per 24 classroom FTE	Regular & SDC FTE						
d. Secondary Teachers			1 per 29.5 students overall	Full Time	1 per 29.5 students overall (175 student contacts per FCEA contract)	Full Time	1 per 25 students	Full Time
e. Opportunity Program	3 district wide classes		6 district wide CARE classes (operated in coordination with SCOE)					
f. LA/Math					2 FTE at Cordova High School (EL/LI funding)			
3. Subs for Staff Development	1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher		1 day per 3 FTE classroom teacher	
4. Other Certificated								
a. Department Chair	1 per school							
b. Interdisciplinary Leaders			7 per school		9.5 per school			
c. Activities Director			Release time as budgeted		Release time as budgeted			
5. Counselors			1 per 550 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time	1 per 500 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	Full Time		
6. Clerical								
a. Administrative Assistant	1 per school (including Charter School)	8 hrs/10.5 months	1 per school	8 hrs/11 months	1 per school	8 hrs/12 months	1 per school	8 hrs/10.5 months
b. Registrar I (reflects current practice)							1 per school	6 hrs/10.5 months
c. Registrar II (reflects current practice)					1 per school	8 hrs/12 months		
d. Student Body Account Tech (reflects current practice)					1 per school	8 hrs/11 months		
e. Student Records Clerk			1 per school	8 hrs/11 months				
f. Account Clerk I			1 per school	5 hrs/10 months				
g. Account Clerk II (reflects current practice)					1 per school	5 hrs/10.5 months		
h. School Clerk, Elementary	4 hours/day = 1-400 enrollment 6 hours/day = 401-500 enrollment 8 hours/day = 501+ enrollment	10 months						
i. School Clerk, Secondary (reflects current practice)			1 per school	8 hrs/10.25 months	1 per school	8 hrs/10.25 months		
j. School Clerk, Secondary (reflects current practice)			(1000+ students) 1 hour for each additional 100 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	10.25 months	(1000+ students) 1 hour for each additional 100 students (Schools with high EL/LI populations and mobility rates receive additional allocations)	10.25 months		
k. Clerk Typist II (reflects current practice)							1 per school (CLC and Adult Education)	
l. Clerk Typist III (reflects current practice)					1 per school	8 hrs/10.5 months		
m. Career Guidance Clerk					1 per school (1200+ students) (Schools with high EL/LI populations and mobility rates receive additional allocations)	3 hrs/10 months		
7. Library Clerk	45 minutes per classroom teacher FTE	9.5 months						
8. Library Technician (reflects current practice)			1 per school	8 hrs/11 months				
9. Library Assistant (reflects current practice)					1 per school	8 hrs/10.5 months		
10. Librarian					1.0 FTE District Wide			
11. Noon Supervision - (Elem.) Campus Monitors/In-house Suspension - (Sec.) (reflects current titles)	1 hour per 60 students		1 hour per 60 students		1 hour per 85 students		Schools with high EL/LI populations and mobility rates receive additional allocations	
12. Elementary Supervision	20 minutes per classroom teacher FTE (Regular & SDC teacher FTE)							
13. Health Assistant	3 hrs/day under 500 students 4 hrs/day over 500 students		3 hrs/day under 500 students 4 hrs/day over 500 students		3 hrs/day under 500 students 4 hrs/day over 500 students			

2021-2022 Budget Allocation

14. Custodial								
a. Head Custodian	1 per school	8 hrs/12 months	1 per school	8 hrs/12 months	1 per school	8 hrs/12 months		
b. Custodian	Based on enrollment and classrooms in use		Based on enrollment and classrooms in use		Based on enrollment and classrooms in use			
c. Custodial Supplies	(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment		(sq. ft. x \$.09) + (enrollment x \$6.00) December Enrollment	
15. Grounds	1 per school + District-wide roving crew to maintain schools/fields & major pruning etc.							
16. Students								
a. Textbooks/Instructional Materials	Based on enrollment and required State adoption		Based on enrollment and required State adoption		Based on enrollment and required State adoption		Based on enrollment and required State adoption	
b. Instructional Supplies Regular	\$45.60 per student (December Enrollment)		\$45.60 per student (December Enrollment)		\$51.50 per student (December Enrollment)		\$48.22 per student (December Enrollment)	
c. Instructional Supplies (SpEd) - Severe	\$29.71 per student		\$29.71 per student		\$29.71 per student		\$29.71 per student	
d. Instructional Supplies (SpEd) - Non-Severe	\$24.20 per student		\$24.20 per student		\$24.20 per student		\$24.20 per student	
e. Chromebook Repairs	TBD		TBD		TBD		TBD	
f. Library Allocation	\$1.50 per student		\$0.75 per student					
g. Field Trips	\$4.00 per 5th & 6th grade students for outdoor (December Enrollment)		\$4.00 per 6th grade student \$1.25 per student (December Enrollment)		\$1.18 per student			
h. Parent Coordinators	10 hrs/per week per school (EL/LI funding)		10 hrs/per week per school (EL/LI funding)					
i. Music			\$6.00 per student		\$6.00 per student			
j. Science			\$3.00 per student consumables plus \$2,000 AP Science		\$3.00 per student consumables plus \$2,000 AP Science		\$500 per site for consumables	
k. Extra-Curricular			Amount per athlete TBD		Amount per athlete TBD			
l. Clubs (previously allocated in separate document - no change in formula)	\$11,000 to be distributed		\$5,550 per site		Amount per site TBD		\$900 per site	