



**PASADENA UNIFIED SCHOOL DISTRICT
FINANCE TASK FORCE**

MINUTES

**November 12, 2020
3:30 PM**

Purpose: To create a set of recommendations regarding budget transparency that the full Board can adopt to increase public awareness and understanding of the budget.

Item	Presenter	Time
Welcome and Introductions <i>Dr. Barnes reviewed all attendees and asked guests to introduce themselves: Nancy Rose Dufford, Executive Director for PEN and Lorena Hernandez -PUSD Parent introduced themselves.</i>	Dr. Leslie Barnes	3:30 pm
Review of Minutes <i>Item will be emailed out at a future date</i>	Task Force Members	3:40 pm
Discussion of Characteristics of a Transparent Budget and Deliverables <i>Items were added to the Google folder</i> <i>A draft of the previous meeting was presented in the form of “Characteristics of a “transparent” Budget Document</i> <i>Comments were requested from Dr. Barnes – Rose Riley expressed that number 9 of the document to be a part of a bigger conversation. Mr. Phelps brought up the SARC data and how some of the recommendations would work. Ms. Kenne suggested to bring back this document at the next meeting in order to give others the</i>	All	3:50 pm

<i>opportunity to make any changes.</i> • <i>Ms. Kenne wanted to go over the Taskforce deliverables and spoke at the desire to have a summary budget available in the school plans to include the summary of the expenditures and went over as to what it could look like.</i> • <i>Mr. Phelps expressed he was more interested in documents that would provide the number of FTEs and how much things would cost as well as the terminology that is used which is not easily understood.</i> • <i>Ms. Kenne expressed a need for a schedule of documents and the timelines for ease of understanding as to when budget documents are to be produced.</i> • <i>Ms. Kenne brought up another document called “Budget Transparency in Policy” and wanted to share some past actions and questions about where the funds are spent.</i> • <i>Dr. Barnes shared and explained location indicators for PUSD.</i> • <i>Ms. Kenne brought up SARC and the meaning of or the understanding of such. Mr. Udo explained that SARCs are site specific.</i> • <i>Ms. Kenne explained that she added a document called “Links to Instructions for per Pupil Expenditures” and explained the CDE’s process</i>		
Discussion of Assignment of Central Office and other Districtwide Costs • <i>Mr. Phelps, Ms. Kenne and Dr. Barnes discussed the different expenses associated with Central Office and Districtwide costs.</i> • <i>Mr. Udo discussed the different variables of position control and the departments associated with the process of PRs.</i> • <i>Jennifer Higginbotham brought up the true allocation of the budget and her concerns about how the process would work without having to create a huge burden on staff, and brought up CTE teachers as an example.</i>	All	4:10 pm

Review Posted Documents • <i>Ms. Kenne mentioned that she created some subfolders called “Sample Staffing Reports” and reviewed the different items located in the folder. She also mentioned that she added a document labeled “Sample SPSA Summary Budget – Hamilton” and she also explained what is detailed in this document.</i> • <i>Jennifer Higginbotham added that the Sample SPSA document added by Ms. Kenne was helpful to her when her children were at Hamilton. It helped her understand the value of a position and the funding which was being utilized for it.</i>	All	4:40 pm
Future Agenda Items • <i>Dr. David Rennie should be invited to future meeting.</i> • <i>Budget Narrative</i> • <i>Summary of Future Presentations</i>	All	4:50 pm
Future Meeting Date(s) • <i>Follow up on date for next meeting</i>	All	4:55 pm
Adjournment • <i>Meeting was adjourned at 5:09 pm by Dr. Barnes</i>	Dr. Barnes	5:00 pm

Characteristics of a “Transparent” Budget Document - DRAFT

1. Helps the reader understand what the money is being spent on
2. Free of educational or budget jargon that is not easily understood
3. Easy to understand - uses charts or infographics, not just rows of numbers
4. Is accessible – can be found easily and quickly
5. Is complete, such that all the parts add up to the whole, not missing parts
6. Assigns costs to where services are provided
7. Shows how funds are linked to the classroom and programs
8. Shows how funds are linked to number of staff positions and number of students served
9. Is straightforward for staff to create and easy to replicate (not too time-consuming)
10. Demonstrates link to equity

Finance Taskforce - "Transparent Budget" – Deliverables

Reports:

Format for Site Budgets

- Need a summary format for School Plan for Student Achievement (SPSA)
- Per pupil by site – can we use SARC format?
- Other?

Format for Department Budgets

- What type?
- Does it make sense to have Program based budgets?

Overall District Budget Summary

- Budget Narrative? Included with budget packet (at adoption or at actuals?)
- Summary Budget charts – at each budget presentation?

Process:

Recommended publication methods (how produce, how distribute/communicate out?)

Deadlines for all publications during the year (when to produce/share)

Distribution groups (Communication – to whom, how)

Budget Transparency in PUSD Board Policy/Admin Regulations

The following are PUSD specific additions to board policies and administrative regulations to increase budget transparency.

Unrestricted expenditures that were not budgeted at the beginning of the year must be reported to and approved by the board. (BP 3100)

The budget system shall block expenditures going over budgeted amounts (BP 3100)

Timely communication of site allocations of Title I and LCFF S&C to sites (no later than Feb. 7th) (BP/AR 3100)

Early communication of site carryover policy to enable proper planning and expenditures (no later than November) (BP/AR 3100)

Budget Information on the PUSD Website

There is a Budget page – accessible from About PUSD: Budget and LCAP or PUSD Services: Budget.

Sections include:

Latest Budget Update – with most recent budget presentations to the board

Budget Development – with prior budget presentations to the board as well as budget development documents for prior years (may need to organize/clean this page up a bit)

Budget Documents – Education Protection Account reports (4 years) – these are required to be posted

Some old year Summary Budget files from the district's budget system that can be used to see expenditures

Resources – A SACS Codes Reference sheet



2020-2021 Staffing Allocation Matrix

Item	Positions	School Type	Student Enrollment	FTE Allocation	Funding Source
1	Principal	Elementary		1	
2	Principal	Middle		1	
3	Principal	High School		1	
4	Principal	Continuation HS		1	
5	Assistant Principal	K-5	> 750	1	
6	Assistant Principal	K-8	> 750	1	
7	Assistant Principal	Middle	1 - 999	1	
8	Assistant Principal	Middle	1001+	2	
9	Assistant Principal	High School	Up to 1000	1	
10	Assistant Principal	High School	1001 - 1500	2	
11	Assistant Principal	High School	1501 Up	3	
12	Teacher	Elementary-Kindergarten		24:1	
13	Teacher	Grade 1		24:1	
14	Teacher	Grades 2 & 3		24:1	
15	Teacher	Grades 4 & 5		32.75:1	
16	Teacher	Middle School -Grades 6,7,8		29.5:1	
17	Teacher	High School -Grades 9-12		29.75:1	
18	Counselor (7-12)	Middle, High & Alternative	400	400:1	
19	Counselor (7-12 grades)	Middle, High & Alternative	Additional Students	400:1	
20	Athletic Director	High School		0.2	
21	Noon Aides	Elementary (K-5)		1 hour per 100 Students	
22	Library Coordinators	Elementary		Categorical funding	
23	Head Librarian	Middle School - Grades 6,7,8, McKinley		.5	
24	Head Librarian	High School - Grades 9-12, 6-12		1	
25	ASB Bookkeeper	High School		1	
26	Office Manager (10.5 months)	K-5 and K-8		1	
27	ELEMENTARY K-5	K-5	<=500		
28	Office Manager (10.5 months)			1	
29	Clerk Typist (10 months)			.75	
30	Clerk Typist		125 Increments	.25 each	
31	ELEMENTARY K-8	K-8	<= 500		
32	Office Manager (10.5 months)			1	
33	Data Control Clerk or Registrar (11 months)			1	
34	Clerk Typist (10 months)			.75	
35	Clerk Typist		125 Increments	.25 each	
36	MIDDLE SCHOOLS	Middle School	<=600		
37	Secretary II (11 months)			1	
38	Registrar (11 months)			1	
39	Senior Clerk Typist (11 months)			1	

Item 	Positions	School Type	Student Enrollment	FTE Allocation	Funding Source
40	Clerk Typist (10 months)		each additional 300	1	
41	HIGH SCHOOL	High School	<=1300		
42	Secretary II (11 months)			1	
43	Registrar (11 months)			1	
44	Data Control Clerk (11 months)			1	
45	Senior Clerk Typist (11 months)			1	
46	Clerk Typist (10 months)			1	
47	Senior Clerk Typist Or Data Control Clerk (11		each additional 300	1	
48	ROSE CITY				
49	Secretary II (11 months)			1	
50	Data Control Clerk (11 months)			1	
51	CIS				
52	Senior Clerk Typist (11 months)			1	
53	Clerk Typist (10 months)	Data Control Clerk (11 months)		1	
54	Resource Specialist Program		28 students	0.5 Aides	
TOTALS	STAFF ITEMS: 54				

PASADENA USD 2013-2014 SCHOOL SITE STAFFING ALLOCATION

Job Type																
School	Enrollment	Job Type														
		TEACHER	ATHLETIC DIRECTOR	ADMINISTRATOR	COUNSELOR	HEAD LIBRARIAN	ASB BOOK KEEPER	CLERK TYPIST	DATA CONTROL CLERK-REG.	OFFICE MANAGER	REGISTRAR	SECRETARY II	SENIOR CLERK TYPIST	SECURITY	CUSTODIAL	NOCT AID (HRS)
ALTADENA	327	13.00		1.00				0.75		1.00					3.00	4
CLEVELAND	226	8.00		1.00				0.75		1.00					1.50	3
DON BENITO	632	21.00		1.00				1.00		1.00					3.00	7
FIELD	543	19.00		1.00				0.75		1.00					3.00	6
FRANKLIN	329	11.00		1.00				0.75		1.00					2.00	4
HAMILTON	554	19.00		1.00				0.75		1.00					3.00	6
JACKSON	309	11.00		1.00				0.75		1.00					3.00	4
JEFFERSON	471	16.00		1.00				0.75		1.00					4.00	7
LONGFELLOW	538	19.00		1.00				0.75		1.00					3.00	6
MADISON	453	15.00		1.00				0.75		1.00					2.50	5
NORMA COOMBS	417	13.00		1.00				0.75		1.00					2.00	5
ROOSEVELT	268	8.00		1.00				0.75		1.00					3.00	3
SAN RAFAEL	387	14.00		1.00				0.75		1.00					2.00	4
SIERRA MADRE ES	693	23.00		1.00				1.00		1.00					3.00	7
WASHINGTON ES	596	20.00		1.00				0.75		1.00			0.88	3.50	6	
WEBSTER	491	15.00		1.00				0.75		1.00					3.00	5
WILLARD	624	21.00		1.00				0.75		1.00					3.00	7
MCKINLEY	1126	38.00		2.00	0.60			2.00	1.00	1.00			0.88	4.50	7	
ELIOT	621	19.50		2.00	1.00	0.00		0.00	1.00		1.00	1.00	1.00	2.37	4.50	
SIERRA MADRE MS	391	13.10		1.00	0.60			0.75	1.00			1.00		0.75	2.00	
WASHINGTON MS	495	16.00		1.00	0.60	0.00		0.00	1.00		1.00	1.00	1.00	1.33	4.00	
WILSON	644	21.00		2.00	1.00	0.00		0.00	1.00		1.00	1.00	1.00	2.50	5.00	
BLAIR	1133	37.80	0.20	3.00	2.10	0.50	0.75	2.00	1.00		1.00	1.00	2.00	2.62	8.00	
CIS	250	8.20		1.00	0.50				1.00			1.00				
MARSHALL	1805	58.90	0.20	4.00	3.40	0.50	0.75	2.00	1.00		1.00	1.00	3.00	3.13	6.50	
MUIR	1062	34.00	0.20	3.00	2.50	0.50	0.75	1.50	1.00		1.00	1.00	2.00	2.62	8.00	
PASADENA	1937	62.90	0.20	4.00	4.00	0.50	1.00	1.50	1.00		1.00	1.00	4.00	3.25	9.50	
ROSE CITY	258	9.00		1.00	0.50				1.00			1.00		1.50	2.00	
		584.40	0.80	41.00	16.80	2.00	3.25	23.00	11.00	18.00	7.00	9.00	15.00	21.83	101.50	96.1
17,580																

Hamilton SPSA Budget for 20-21							
		Funding Source					
Goal/Strat	Action	Title 1	LCFF S&C	Ann. Fund	Total SPSA \$ (Title 1 and S&C only)		
1.1	Intervention Teachers		9,768				
1.1	Project Aide - Classroom Support??		9,180				
1.1	Prof Dev/Conferences	4,000					
1.4	Armory Math - 2nd grade	2,000					
1.4	Additional Armory class (for who?)	2,800					
2.1	??? - this seems to be Computer Teacher??	23,048					
2.1	?????			92,913			
2.3	Mtls/equip for distance learning	18,961					
3.1	Library Coordinator			22,978			
3.2	Parent Involve (but what??)	1,326					
4.1	Parent mtls/snacks - dupe??	1,326					
4.2	Identikid Software	500					
5.1	AM dropoff supervision - certificated	4,020	3,672				
5.1	AM dropoff supervision - instrux aide - dupe?		9,180				
5.3	Leader in Me - membership	4,200					
6.1	AM Supervision	10,000					
	Total Proposed Expenditures	72,181	31,800	115,891	103,981		
	Total \$ provided to site (Revenue)	79,726	52,826		132,552		
	Not allocated in plan	7,545	21,026		28,571		