

Folsom Cordova Unified School District



Site Staffing Ratios, Site Allocations, Supplemental Funding & Budget Guidelines for 2024-2025

Presentation Dates:

Budget Advisory Committee – December 6, 2023

Governing Board – December 14, 2023



Local Control & Accountability Plan

- All funding decisions should be reviewed to ensure that they meet the LCAP goals and Equity Questions that the Board has adopted.
- The LCAP outlines four core areas of support for UPP students that should be targeted
 - Goal 1 - All students will receive equitable instruction from highly-qualified teachers and have access to curriculum which promotes college and career readiness (State Priority 1)
 - Goal 2 - Increase parent and student engagement and provide a safe, healthy, and positive school climate with an intentional focus on social-emotional learning and outcomes for LCAP student groups (state priority 3, 5, and 6).
 - Goal 3 - Provide all students with high-quality classroom instruction and access to a broad course of study (State Priority 2, 4, and 7)
 - Goal 4 - Student progress and educational outcomes will be monitored to increase and improve success with an emphasis on historically marginalized and most vulnerable student populations (State Priority 4 and 8)



Equity Questions

4 Equity Questions for Decision-Making:

- Who are the specific student groups impacted by this decision, policy, or practice?
- How have we **engaged the** diverse community voice in specifying the problem that needs to be solved, success criteria for the program, and barriers that need to be removed in order to positively impact student outcomes?
- How will this action specifically accelerate and/or improve outcomes for Black or African American, Hispanic, English Language Learner, Special Education, foster and homeless, and/or low-income students?
- What steps do we need to take to make sure that underserved students benefit from this academic, enrichment, and/or wellness resource?



Staffing Ratios for 2024-2025

- Annually, the formulas used to budget staff and funding at the site level are taken to the Board for approval.
- The Board took action to approve revised staffing allocations for 2023-2024 after the original presentation to the Budget Advisory Committee in the following areas:
 - *Assistant Principals – Adjusted allocation for high school sites over 2,500 pupils for additional 1.0 FTE*
 - *School Counselors – Adjusted allocation for Secondary site by 50 pupils less*
 - *Middle School to 500 pupils: 1.0 FTE*
 - *Comprehensive High School to 450 pupils: 1.0 FTE*
 - *Elementary Site Supervision - Noon Supervision - 1 hr. per 32 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC) + If UPP > 50% allocation x .25 (Supplemental Funding)*
- No additional changes are proposed for 2024-2025
- Allocations for 2024-2025 are based upon enrollment and UPP from the Prior Year CalPADS reporting from October 2023
- Additionally, site allocations will receive an approximate 5% increase which is a cost increase of \$96,000 in the unrestricted general fund

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	Site UPP > 80% = 1.0 FTE (Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,600 pupils 3.0 FTE = 1,601+ +1.0 FTE if UPP is > 50% (Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,500 pupils 3.0 FTE = 1,501-2,000 pupils 4.0 FTE = 2,001-2,500 5.0 FTE = 2,501 +1.0 FTE if UPP is > 50% (Supplemental Funded)	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) + Adjustments based upon schedules	1.0 FTE per 25 pupils
e. Opportunity Program	1 Districtwide class (Cordova Gardens)	7 Districtwide CARE classes (operated in coordination with SCOE)		
f. Supplemental Teachers	1.0 FTE Intervention Teacher if UPP > 50% - (Supplemental funding)	One Section for every 30 ELL Students - (Supplemental funding)	One Section for every 30 ELL Students - (Supplemental funding)	Based Upon Program Needs
3. Other Certificated (Stipends)				
a. Department Chair	1.0 per school			
b. Division Leaders		7.0 per school	9.50 per school	1.0 per School (Minimum of five teachers required)
c. Activities Director		1 per school	1 per school	
d. Athletics Director		1 per school	1 per school	
4. School Counselors				
5. Clerical				
a. Administrative Assistant	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	Based Upon Program Needs
b. Registrar (MS/HS/Alt) I/II		1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	Based Upon Program Needs
c. Student Body Account Tech			1 per school - 8 hrs./11 mo.	
d. Account Clerk I (MS)/ II (HS)		1 per school - 5 hrs./10 mo.	1 per school - 5 hrs./10.5 mo.	
e. School Clerk	4 hrs./10 mo. = 1-500 pupils + 2 hours/day (Supplemental Funding) 6 hrs./10 mo. = 501 + pupils + 2 hours/day (Supplemental Funding)	1.0 FTE per school - 8 hrs./10.25 mo. up to 1,000 pupils + 1 hour for each 100 pupils over 1,000 + 4 hours/day (Supplemental Funding)	1.0 FTE per school - 8 hrs./10.25 mo. up to 1,000 pupils + 1 hour for each 100 pupils over 1,000 + 6 hours/day (Supplemental Funding)	1 per school (CLC and Adult Education)
f. Clerk Typist III			1 per school - 8 hrs./10.5 mo.	
g. Career Guidance Clerk			1 per school (1,200+ pupils) - 3 hrs./10 mo.	
6. Aides				
a. TK Aides - AM/PM	1.50 hrs/9.5 mo per 1 TK Class			
b. TK Aides - Standalone	3.50 hrs/9.5 mo per 1 TK Class			
c. Kindergarten Aides	2 hrs/9.5 mo per 1 K class			
d. Bilingual Instructional Aides (Supplemental Funded)	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if > 50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if > 50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if > 50% of ELL population is a 2 or less on ELPAC	Based Upon Program Needs

Allocations For:	Elementary Formula	Middle School	Comprehensive HS	Cont./Alt. Education
7. Library Services	Media Clerk - 45 minutes per classroom teacher per week (TK-5 inc. SPED) FTE - 9.5 mo.	Media Tech - 1 per school - 8 hrs./10.5 mo.	Media Assistant - 1 per school - 8 hrs./10.5 mo.	Based Upon Program Needs
8. Site Supervision Support	Noon Supervision - 1 hr. per 32 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC) + If UPP > 50% allocation x .25 (Supplemental Funding)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils (First 8 hours is for lead) + If UPP > 50% allocation x 2.75 (Supplemental Funding)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils (First 8 hours is for lead) + If UPP > 50% allocation x 2.75 (Supplemental Funding)	Determined by program need
9. Health Assistant	3 hrs./day under 500 pupils+ 1 hr./day (Supplemental Funding) 4 hrs./day over 500 pupils+ 1 hr./day (Supplemental Funding)	4 hrs./day per school + 2.5 hrs./day (Supplemental Funding)	4 hrs./day per school + 2.5 hrs./day (Supplemental Funding)	Determined by program need
10. Parent Coordinators	10 hrs./per week per school	10 hrs./per week per school		
11. 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
12. 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 Prior Year CBEDS				
Custodial Supplies/Extra Duty	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)	(sqft. x \$.11) + (pupils x \$17.00)
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>	\$57.00 per pupil (includes all pupils)	\$60.00 per pupil (includes all pupils)	\$66.00 per pupil (includes all pupils)	\$67.00 per pupil (includes all pupils)
c. Special Education - Instructional Supplies	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)	\$34.00 per SPED pupil (Severe or Non-Severe)
d. Special Education - IEP/Testing Substitute Release Time	1 Sub-day per IEP case divided by two point nine	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three
e. Library Allocation	\$4.50 per pupil	\$3.00 per pupil		
f. Outdoor Ed Only - Field	\$20.00 per 5th grade pupil			
g. Music Allocation/Repair/Transportation		\$16 per pupil & If UPP > 50% additional 75% allocation (Supplemental funding)	\$20 per pupil & If UPP > 50% additional 75% allocation (Supplemental funding)	
h. Science (Consumables)		\$4.50 per pupil	\$4.50 per pupil + \$2,500 per site	\$650 per site
i. Extra-Curricular		Amounts on separate allocation sheet	Amounts on separate allocation sheet	
j. Clubs (previously allocated in separate document-no change in formula)	\$20,000 to be distributed by C&I	Amounts on separate allocation sheet	Amounts on separate allocation sheet	\$1,100 per site

**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, academic recovery, 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).



Supplemental Site Funding Allocation

- Prior to 2023-2024 site allocations of Supplemental Funds have been District level initiated based upon individual site requests and identified program needs
- Sites now receive an allocation of discretionary Supplemental Funds to allocate resources for UPP students based upon their School Plan for Student Achievement (SPSA) priorities
- Increase in per pupil amounts by 10% for 2024-2025
- The formula is based upon the prior year CalPADS UPP with a base per-pupil allocation and a tiered funding allocation for high UPP sites
 - UPP < 50% - \$165.00 per Unduplicated Pupil
 - UPP > 50% base x 3 = \$ 495 per Unduplicated Pupil
 - UPP > 75% base x 5 = \$ 825 per Unduplicated Pupil
- Theodore Judah Elementary is adjusted based on non-academy students due to the academy program impacting the UPP for the site calculation.

School Name (Yellow = CEP Site)	Total Enrollment 2022-2023	Total Unduplicated Count 2022-2023	Unduplicated Pupil Percentage 2022-2023	Total Enrollment 2023-2024	Total Unduplicated Count 2023-2024	Unduplicated Pupil Percentage 2023-2024	Total Enrollment Difference	Total Unduplicated Count Difference	Unduplicated Pupil Percentage Difference
Blanche Sprentz Elementary	378	121	32.01%	343	138	40.23%	(35)	17	8.22%
Carl H. Sundahl Elementary	332	45	13.55%	382	75	19.63%	50	30	6.08%
Cordova Gardens Elementary	274	253	92.34%	271	228	84.13%	(3)	(25)	-8.20%
Cordova High	1,931	1,396	72.29%	1,900	1,434	75.47%	(31)	38	3.18%
Cordova Meadows Elementary	331	296	89.43%	341	306	89.74%	10	10	0.31%
Cordova Villa Elementary	449	406	90.42%	440	407	92.50%	(9)	1	2.08%
Empire Oaks Elementary	378	54	14.29%	409	74	18.09%	31	20	3.81%
Folsom High	2,719	408	15.01%	2,808	553	19.69%	89	145	4.69%
Folsom Hills Elementary	493	49	9.94%	473	53	11.21%	(20)	4	1.27%
Folsom Lake High	84	39	46.43%	75	43	57.33%	(9)	4	10.90%
Folsom Middle	1,340	118	8.81%	1,402	180	12.84%	62	62	4.03%
Gold Ridge Elementary	492	141	28.66%	533	184	34.52%	41	43	5.86%
Innovations Academy	171	67	39.18%	143	73	51.05%	(28)	6	11.87%
Kinney High	88	74	84.09%	114	87	76.32%	26	13	-7.78%
Mangini Ranch Elementary	606	112	18.48%	655	114	17.40%	49	2	-1.08%
Mather Heights Elementary	316	97	30.70%	281	120	42.70%	(35)	23	12.01%
Mills Middle	818	693	84.72%	819	718	87.67%	1	25	2.95%
Natoma Station Elementary	489	124	25.36%	525	158	30.10%	36	34	4.74%
Navigator Elementary	400	225	56.25%	403	232	57.57%	3	7	1.32%
Oak Chan Elementary	427	48	11.24%	443	60	13.54%	16	12	2.30%
Peter J. Shields Elementary	311	231	74.28%	319	240	75.24%	8	9	0.96%
Prospect Community Day	23	19	82.61%	34	30	88.24%	11	11	5.63%
Rancho Cordova Elementary	423	355	83.92%	402	336	83.58%	(21)	(19)	-0.34%
Riverview STEM Elementary	343	87	25.36%	347	103	29.68%	4	16	4.32%
Russell Ranch Elementary	618	92	14.89%	610	100	16.39%	(8)	8	1.51%
Sandra J. Gallardo Elementary	358	50	13.97%	515	106	20.58%	157	56	6.62%
Sutter Middle	1,552	281	18.11%	1,628	349	21.44%	76	68	3.33%
Theodore Judah Elementary	581	167	28.74%	625	211	33.76%	44	44	5.02%
Vista del Lago High	1,745	103	5.90%	1,750	135	7.71%	5	32	1.81%
W. E. Mitchell Middle	805	510	63.35%	769	532	69.18%	(36)	22	5.83%
Walnutwood High	201	69	34.33%	171	79	46.20%	(30)	10	11.87%
White Rock Elementary	385	354	91.95%	373	346	92.76%	(12)	(8)	0.81%
Williamson Elementary	464	408	87.93%	462	393	85.06%	(2)	(15)	-2.87%
Total	20,325	7,492	36.86%	20,765	8,197	39.48%	440	705	2.61%

Unduplicated Pupil Percentage by Site 2024-2025

School Name (Yellow = CEP Site)	Total Enrollment 2023-2024	Total Unduplicated Count 2023-2024	Unduplicated Pupil Percentage 2023-2024	Site Supp. 2024 - 2025
Blanche Sprentz Elementary	343	138	40.23%	\$ 22,770
Carl H. Sundahl Elementary	382	75	19.63%	\$ 12,375
Cordova Gardens Elementary	271	228	84.13%	\$ 188,100
Cordova High	1,900	1,434	75.47%	\$ 1,183,050
Cordova Meadows Elementary	341	306	89.74%	\$ 252,450
Cordova Villa Elementary	440	407	92.50%	\$ 335,775
Empire Oaks Elementary	409	74	18.09%	\$ 12,210
Folsom High	2,808	553	19.69%	\$ 91,245
Folsom Hills Elementary	473	53	11.21%	\$ 8,745
Folsom Lake High	75	43	57.33%	\$ 21,285
Folsom Middle	1,402	180	12.84%	\$ 29,700
Gold Ridge Elementary	533	184	34.52%	\$ 30,360
Innovations Academy	143	73	51.05%	\$ 36,135
Kinney High	114	87	76.32%	\$ 71,775
Mangini Ranch Elementary	655	114	17.40%	\$ 18,810
Mather Heights Elementary	281	120	42.70%	\$ 19,800
Mills Middle	819	718	87.67%	\$ 592,350
Natoma Station Elementary	525	158	30.10%	\$ 26,070
Navigator Elementary	403	232	57.57%	\$ 114,840
Oak Chan Elementary	443	60	13.54%	\$ 9,900
Peter J. Shields Elementary	319	240	75.24%	\$ 198,000
Prospect Community Day	34	30	88.24%	\$ 24,750
Rancho Cordova Elementary	402	336	83.58%	\$ 277,200
Riverview STEM Elementary	347	103	29.68%	\$ 16,995
Russell Ranch Elementary	610	100	16.39%	\$ 16,500
Sandra J. Gallardo Elementary	515	106	20.58%	\$ 17,490
Sutter Middle	1,628	349	21.44%	\$ 57,585
Theodore Judah Elementary	625	211	33.76%	\$ 104,445
Vista del Lago High	1,750	135	7.71%	\$ 22,275
W. E. Mitchell Middle	769	532	69.18%	\$ 263,340
Walnutwood High	171	79	46.20%	\$ 13,035
White Rock Elementary	373	346	92.76%	\$ 285,450
Williamson Elementary	462	393	85.06%	\$ 324,225
Total	20,765	8,197	39.48%	\$ 4,699,035

Supplemental Funding to Sites for 2024-2025 DRAFT



Supplemental Site Funding Allocation

- Over \$10 million in supplemental funding will be allocated to sites
 - Site Supplemental funding is \$4.7 million
 - Increase of \$1.2 million over prior year
 - District Site Staffing Ratio using supplemental funding is estimated at \$5.4 million
- Sites will use these funds along with Title I funding, site discretionary funding, and equity multiplier to target the needs of students



Budget Guidelines for 2024-2025

- 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.
- One change was included with the Budget Guidelines for 2024-2025 under expenditures – salaries and benefits.
 - a. Negotiation Settlements – Any negotiated salary adjustments that have been Board approved will be included in the budget development and multi-year projection.
 - i. If no settlement has occurred when the budget is created a budget line item will be included for the following amount:
 - i. 90% of the LCFF COLA increase will be added minus the cost already budgeted for step and column estimates and any additional cost increases for health and welfare and statutory benefits costs including STRS/PERS.
 - ii. This amount will be included as an assumed cost increase for future negotiations.
 - iii. If the 90% of the COLA revenue is less than the costs noted above (Step & Column/benefit increases) then no additional amount will be budgeted.

FCUSD Budget Guidelines for 2024-2025

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 2024-2025 school year in June 2024.

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, Education Protection Account (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)
 - iii. Once enrollment is projected, it is converted to Average Daily Attendance (ADA) based upon historical enrollment to attendance from California Basic Educational Data System (CBEDS).
 - iv. Supplemental funding is based off LCFF base funding times, the District Unduplicated Pupil Percentage (UPP).
- 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.
- c. Donations from the Parent Teacher Association (PTA) 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 Memorandum of Understanding (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. Negotiation Settlements – Any negotiated salary adjustments that have been Board approved will be included in the budget development and multi-year projection.
 - i. If no settlement has occurred when the budget is created a budget line item will be included for the following amount:
 1. 90% of the LCFF COLA increase will be added minus the cost already budgeted for step and column estimates and any additional cost increases for health and welfare and statutory benefits costs including STRS/PERS.
 2. This amount will be included as an assumed cost increase for future negotiations.
 3. If the 90% of the COLA revenue is less than the costs noted above (Step & Column/benefit increases) then no additional amount will be budgeted.
- b. Continuing salaries, and step and column increment adjustments, shall be projected into the budget year.
- c. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
- d. 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 2023-2024 fiscal year for the 2024-2025 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 Full-time Equivalent (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 continues to contribute both the state allocation and District match to this fund based upon the pre-LCFF funding level.

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 the full startup cost in the year 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 took 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 Governmental Accounting Standards Board (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.



Next Steps for Revised Site Allocations and Supplemental Funding

December 2023	<ul style="list-style-type: none">• Review updated funding allocation with Budget Advisory Committee (12/6), and Board (12/14)
January/February 2024	<ul style="list-style-type: none">• Work with sites on new allocations as part of SPSA
January – June 2024	<ul style="list-style-type: none">• Update LCAP for 2024-2025 with new allocations



Questions?
