



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 Dartboard
- ▶ 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 Districtwide	1.0 FTE Shared Districtwide	1.0 FTE Shared Districtwide	1.0 FTE Shared Districtwide
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.	

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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.

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Site Based Allocations for 2022-2023



Pupil Based Allocations - Based Upon Current Year December				
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).

- 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

Questions?

