



Budget Study Session #2

October 17, 2017

(Rescheduled from October 3, 2017)

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Agenda

- ▶ Budget Timeline
- ▶ SB1156 Instructional Hours/FTE
- ▶ Funding Formulas
 - Funds based on student counts
 - Group A & B weights
 - Title I Allocations
- ▶ Hard to Fill Positions
- ▶ Subs
- ▶ Category of Expenditures

Budget Timeline

Month	
September	• Budget Study Session #1
October	• Proposed Budget Session #2
November	<ul style="list-style-type: none"> • Final Staffing Formulas due to Special Master • USP Conference
January	<ul style="list-style-type: none"> • Deseg Narrative #1 • Projected Enrollments • Staffing Allocations to Schools
February	• Proposed Budget Study Session #3

Month	
March	<ul style="list-style-type: none"> • Synergy Scheduling /Finalize Staffing • School Plans – Title I, Magnet, Transition • Deseg Budget #2 • USP Conference
April	• Issue Certified Contracts
May	• Proposed Budget Study Session #4
June	• Proposed Budget
July	• Adopted Budget

SB1156 Instructional Minutes / FTE

▶ **FTE** – Full-Time Equivalent per Student

For a High School Student to be counted as a 1.0 FTE, they must take at least 4 classes that meet at least 123 hours each and meet a minimum total annual instructional time of 720 hours.

Total Instructional Time			
# of Courses	Between	And	FTE
-	-	179.99	0.00
At least 1	180.00	359.99	0.25
At least 2	360.00	539.99	0.50
At least 3	540.00	719.99	0.75
At least 4	720.00	-	1.00

SB1156 Instructional Minutes / FTE

- ▶ Full-time enrollment still requires **4 or more subjects**, each of which must meet **123 hours** during the year.
- ▶ Time for lunch, study hall, and other scheduled time which contributes to the academic success of the students **may only be used for the difference** between the 720 hours required annually and the instructional time for the 4 or more subjects.
- ▶ Time other than the 4 or more subjects which is counted toward the 720 hours **must be scheduled within your student information system** just as the subjects are.
- ▶ Effective date was Aug. 9, 2017

Funding Formula

- ▶ Enrollment – Number of students enrolled
- ▶ FTE – Full-time or part-time student
- ▶ Average Daily Membership - An average daily membership represents the average of a student's enrollment multiplied by the student FTE over the first 100 days of school

Funding Formula – M&O

	\$ per ADM		Group A Weighting	\$ per ADM	Group B Weighting	\$ per ADM	Teacher Experience	\$ per ADM
M&O	\$3,729.31	PK	1.45	\$5,407.50	Various FY17 Overall Avg. 12.7%	\$6,094.25	1.0153	\$6,187.49
		K-8	1.158	\$4,318.54		\$4,867.00		\$4,941.46
		9-12	1.268	\$4,728.77		\$5,329.32		\$5,410.86

- ▶ FY2018 Budget is based on current year ADM
- ▶ Group B Weighting is based on each specific category. However, the aggregate average for the District in FY17 was 12.7%
- ▶ Using this average Group B, total M&O revenue per full-time student is \$4,941.46 - \$6187.49

Funding Formula – Capital

		\$ per ADM	Growth Factor	Textbooks	DAA Reduction	\$ per ADM
Capital	PK	\$ 450.76	-	\$ -	\$ (385.40)	\$ 65.36
	K-8	\$ 450.76	-	\$ -	\$ (385.40)	\$ 65.36
	9-12	\$ 492.94	-	\$ 69.68	\$ (481.04)	\$ 81.58

- ▶ FY2018 Budget is based on current year ADM
- ▶ Capital includes a per ADM formula with an additional amount for high school textbooks.
- ▶ However, District Additional Assistance (DAA) reduction is applied and has accounted for a cumulative reduction of \$136M over the past 10 years

Funding Formula

- ▶ The following funds are based on Avg. Daily Membership:
 - ▶ JTED – Current year
 - ▶ Classroom Site Fund – Prior year
 - ▶ Results Based Funding – Prior year
- ▶ Instructional Improvement is based on prior year unweighted ADM
- ▶ Deseg funding is capped at \$63.7M per statute

Funding Formula – Title I Allocations

Rank Order

- ▶ TUSD Food Service Generates 60th day Free and Reduced Lunch Data (16-17 60th day is used for the 17-18 allocations)
- ▶ The Grants and Federal Programs office creates a Rank Order based on this Free and Reduced data: schools are ranked from highest to lowest free and reduced lunch percentage.
- ▶ A per pupil allocation (PPA) is estimated based on Title I funding projections and following rank order rules.
- ▶ In most cases, a school with a lower F&R% can not receive a PPA larger than a school above it on the rank order.
- ▶ However, below 75% we can differentiate between Elementary, Middle and High Schools with respect to PPA.

Funding Formula – Title I Allocations

- ▶ An initial PPA for schools is used to create their allocation (PPA X number of Free and Reduced students)
- ▶ 75% of that allocation is used towards FTE that help support the school 27:1 initiative, and is where the SW3 blending of funds is calculated.
- ▶ Schools have discretion over the remaining 25%.
- ▶ Schools over 48% poverty also received an additional PPA (following Rank order guidelines) to support their school plan.
- ▶ After fall equalization, 27:1 needs were recalculated, some funds were moved into discretionary

Hard to Fill Positions in FY17-18

Elementary Dual Language Teacher - Grades 4 thru 5

Elementary Teacher - Kindergarten Dual Language

Elementary Teacher - Dual Language

Elementary ELD Teacher

Elementary -Spanish Teacher

Elementary Teacher - Kindergarten

Elementary Teacher - Grades 1 thru 3

Elementary Teacher - Grades 4 thru 5

Ex Ed CCS Resource Teacher

Ex Ed Self Contained Teacher

Ex Ed Teacher - ABLE & Explorer

Ex Ed Teacher - CCS Math

Hard to Fill Positions in FY17-18

Ex Ed Teacher - Emotional Disabilities Self- Contained

Ex Ed Teacher - Hearing Impaired

Ex Ed Teacher - Inclusion

Exceptional Education Teacher - Multiple Disabilities

Culinary Teacher

Ex Ed Teacher - CCS

HS CTE Teacher - Fundamentals of Sports Medicine

HS Drama Teacher

HS ELD Teacher

HS English Teacher

HS Guitar Teacher

HS History Teacher

HS Math Teacher

Hard to Fill Positions in FY17-18

MS Computer Teacher

MS ELA Teacher

MS Language Arts Teacher

Math Teacher

MS Science Teacher

MS Social Studies Teacher

Bring all Substitutes in-house

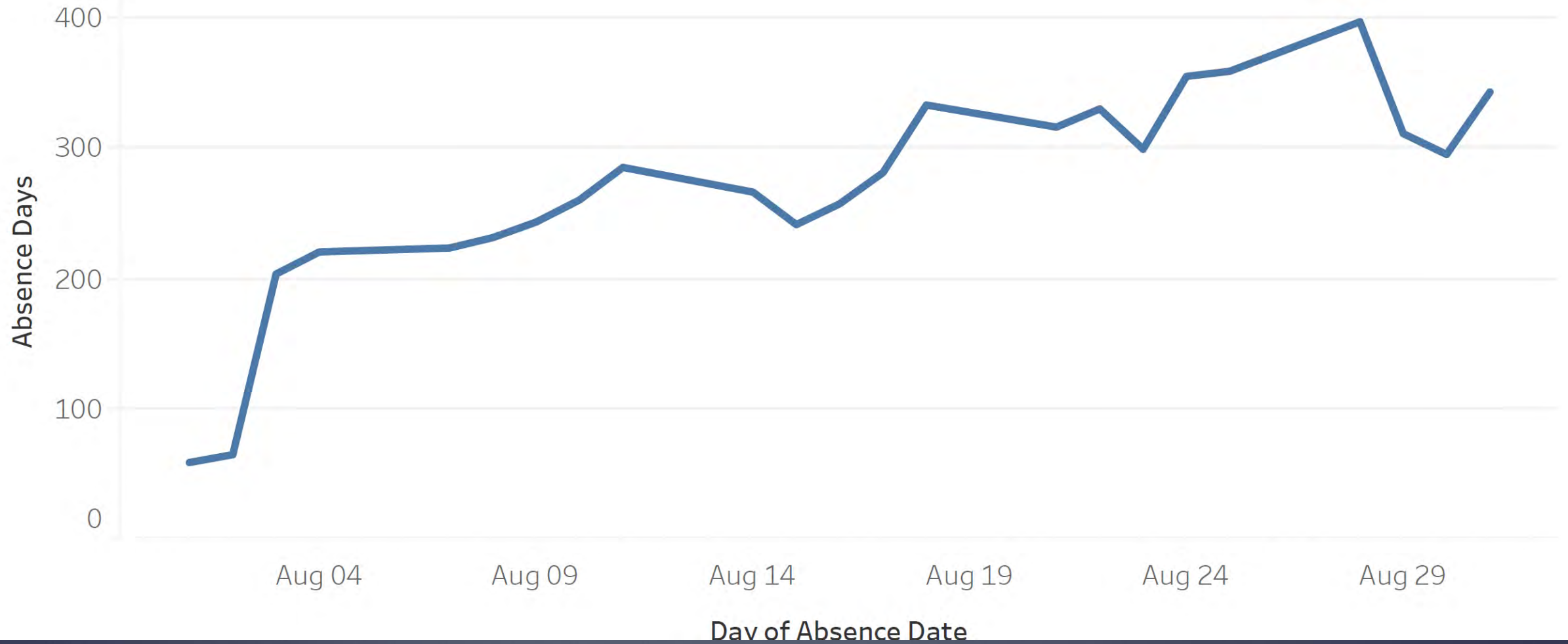
- Average number of absences per day (Aug 7-31) is 297
Assume 100 are due to vacancies, 197 / 2980 teachers = 7% absenteeism rate
- Based on sub worked days in FY17, a total of 15,250 sick hours would have been earned \$270k
- In FY17, we had 34,846 short-term sub days out of a total of 60,722 or 57%. The remaining 43% were long-term which is equivalent to 145 FTE.
- Per Sept 2017 report 201 Subs are eligible for insurance which exceeds my initial assumption of 133 or +\$340k

Net increase would be **\$700k - \$1M**

Additional staff	\$300k
ASRS (421 eligible, >60 days)	\$425k
ACA medical cost (200 eligible x \$5,000 per plan year)	\$1M
Prop 206 sick time (62k days / 30 x Avg daily rate \$110 x 1.2 benefits)	\$270k
Unemployment/Workers Comp savings	-\$250k
ESI Fee	-\$700k

Substitute Absences – Aug. 2017

Absence Days by Absence Date



Bring all Substitutes in-house - \$1,275,000

► Incremental costs & savings:

Sub Office (4)/Payroll (1) Staff needed 5 FTE	+\$300,000
ASRS Benefits (421 eligible; >60 days worked)	+\$425,000
Additional cost for Prop 206 (10% absenteeism)	+\$700,000
ACA medical insurance cost* (133 eligible; >140 days)	+\$800,000
Unemployment/Workers Comp Savings	-\$250,000
Substitute 10% ESI Fee Savings	-\$700,000

Originally presented on 9/19/17

* If Substitutes are all hired back as full-time, then the cost of benefits would be higher

FY2018 Positions by Instructional Category (excl. benefits)

	Instruction	Instruction Support	Student Support	Admin	Plant Operations	Transportation	Food Service	Total
Elementary	53,301,710	2,260,609	5,019,853	5,930,493	3,196,921	-	-	69,709,586
K-8 Schools	23,867,758	1,141,272	2,336,144	2,342,448	1,670,663	-	-	31,358,285
Middle Schools	19,469,948	722,289	2,285,317	1,922,852	1,459,618	-	-	25,860,025
High Schools	43,388,562	2,267,357	4,176,184	4,208,697	4,144,815	4,952	-	58,190,567
Alternative Schools	2,170,383	153,210	743,527	519,404	185,708	-	-	3,772,232
Departments	9,997,181	10,776,390	14,698,103	13,157,758	8,763,329	11,309,998	7,635,914	76,338,673
Grand Total	152,195,542	17,321,127	29,259,129	28,081,650	19,421,054	11,314,950	7,635,914	265,229,368
%	57.4%	6.5%	11.0%	10.6%	7.3%	4.3%	2.9%	

FY2018 FTEs by Instructional Category

	Instruction	Instruction Support	Student Support	Admin	Plant Operations	Transportation	Food Service	Total
Elementary	1,399.46	63.87	171.80	106.10	146.36	0.00	0.00	1,887.60
K-8 Schools	607.45	26.48	73.41	42.75	79.50	0.00	0.00	829.59
Middle Schools	496.47	19.06	69.70	39.00	64.50	0.00	0.00	688.73
High Schools	974.51	37.90	114.99	78.00	165.25	0.00	0.00	1,370.65
Alternative Schools	56.55	3.75	24.27	8.00	7.00	0.00	0.00	99.57
Departments	282.44	208.44	250.66	285.46	272.99	448.53	292.58	2,041.08
Grand Total	3,816.88	359.50	704.83	559.30	735.60	448.53	292.58	6,917.21
%	55.2%	5.2%	10.2%	8.1%	10.6%	6.5%	4.2%	