



**GOVERNING BOARD AGENDA ITEM
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10**

DATE OF MEETING: **May 12, 2020**

TITLE: **Projections of Site Staffing and Non-Staffing Allocations**

BACKGROUND:

This agenda item is presented to provide the Governing Board with information about the process used by Administration to project staffing and non-staffing budget allocations for the preceding fiscal year. While Board members already know much of this information given its annual presentation each spring, details about the process are provided to assist others to understand how projected budget allocations are assigned to and utilized by sites.

I. State Funding of School Districts

Arizona state funding formulas have always used student enrollment measures to calculate the annual budget authority for schools. Until a few years ago, school districts received funding based on the number of students present at school on the 100th day of the preceding school year. This “prior year funding” model benefitted schools and districts because it enables them to have a finite budget to contract staff for the next school year. It also permitted schools and districts more flexibility in years where the actual enrollment was lower than projected, as the budget was there to cover the allocated staffing despite the enrollment loss. In other words, the prior year funding model gave school districts a full year to plan for staffing changes without budgetary concerns.

However, Arizona changed its school funding model drastically in 2016. Now, the State funds schools and districts through a “current year funding” model, which provides funds to school districts based upon each enrolled student’s average daily attendance, a.k.a. Average Daily Membership (“ADM”), during the first 100 days of the current school year. The current year funding model means school districts receive funding from the State for the current school year based on each student’s attendance during the current school year.

Teachers are required by law to take attendance (multiple times a day) during the school day. Every day counts. Students with consecutive unexcused absences are automatically withdrawn and all funding ceased, for those students, back to the last day of attendance. In other words, the average number of days that each enrolled student attends school during the first 100 days determines that school district’s current fiscal year ADM funding.

Under the current year funding model, a school district must project its budget (staffing and non-staffing) without knowing how much money it will actually receive from the State for the following school year. In January 2020, Amphitheater began to identify its staffing and non-staffing for the 2020-2021 school year. It is important that a school district make staffing decisions in early spring so that it can issue contracts to teachers and fill vacancies to prepare for the next school year before May when the current school year ends. However, under the “current year funding” model, Amphitheater will not find out the total amount that it will receive from the State for the 2020-2021 school year until after June 30 2021 (the last day of the 2020-2021 fiscal year) after the State accounts for each enrolled student’s attendance at schools throughout the State and on-line. This means school districts, like Amphitheater, are left to build a budget based on projections all the while knowing that budgetary changes may be required during the school year if registered students change their minds or enrollment decreases.

This is because the State's funding formula provides a set amount of funding per student. When a student enrolled with Amphitheater also attends another Arizona school district or charter school during the first 100 days, the ADM for that student is divided proportionally between the two schools. For example, if a student enrolled in an Amphitheater school also takes a summer school class on-line through an on-line charter program, the funding that the state provides to Amphitheater for the student is reduced proportionally by the number of days that the student was enrolled in the on-line charter program during the same fiscal year. The same is true if a student enrolled in an Amphitheater school simultaneously enrolls in an on-line charter school. Similarly, if a student enrolls in multiple school districts during the first 100 days, then each school district receives a portion of the state funding for that student pro-rated by the number of days that the student attended each school during that first 100 days of the fiscal year.

In addition, Arizona does not provide full funding to a high school if the student is registered for less than four classes per day. It also does not provide any funding for students who start the school year after the 100-day ADM calculation completes. Finally, the state stops providing funding for a student when a student withdraws to move out of state, homeschool or enroll in a private school. With so many variables, the State requires schools and districts account for every attendance concurrency, and funds are not distributed each proportional distribution that may be owed for a student has been confirmed by the State. School districts have the disadvantage of not knowing this until the final numbers are presented by the State after the end of the fiscal year.

II. State ADM for Current Year is Used as the Starting Point to Determine Site Allocations

With this in mind, Amphitheater uses the current year ADM for each grade level, with grade levels advanced to their next appropriate grade or school, to plan for site allocations for the next fiscal year. In other words, the ADM for current year 8th graders is advanced to the high school designated for each student's attendance for the following school year. This gives each site an account of the projected funds per student generated by that site during the current year.

Current year ADM is the most accurate way for sites to start the process for budgeting for the next school year. For example, a school could claim to have 1000 students enrolled for the next school year. However, if the students do not all attend school during the first 100 days and/or if the students are not registered for at least 4 classes during the year, then the school will not be providing full services to all 1000 students. Therefore, the school does not need to be staffed as if it is providing full services to 1000 students. For example, Amphitheater served 15,700 unique students this year to generate ADM of 12,781. Using the current year ADM, schools are staffed based upon the actual number of students being served as designated by the State.

Each spring semester, Administration begins budget planning for the subsequent fiscal year, which includes a review of enrollment from the current fiscal year, to project site staffing needs for the following school year. As explained during the November 19, 2019 presentation to the Governing Board, the ADM provided by the state this year indicates that, like other school districts in the area, total enrollment has declined in Amphitheater, which has resulted in a loss of projected ADM from the State this year. A loss of ADM can be a major factor affecting staffing and resource allocations for a school district.

III. Process Used to Determine Site Staffing Allocations

However, ADM is not the sole factor used to project site allocations for the next school year. The projected ADM is also compared to registrations and open enrollment applications, including cohort enrollment by grade level, for the next school year. In addition, expected property development in neighborhoods served by individual schools, anecdotal data from schools on population trends, etc., ADM information from the earlier years, and open enrollment applications are also used to determine the budget and resource allocations per site for the next fiscal year.

For the purpose of the Board's discussion and review of this annual administrative function, a sample staffing and non-staffing allocation (one each) for each school level (high, middle and elementary) has been attached. These allocations are based upon formulas established by the Governing Board and administration to ensure an equitable distribution of common resources to schools across the District.

The total number of Full Time Equivalent (FTE) positions for each classification to be staffed is provided to the site administrator. The site administrator is responsible to determine how the FTE allocation is applied to staff the programs and courses offered by the school. While some course offerings are mandatory for compliance with the graduation requirements established by the Governing Board and the Arizona State Board of Education, the site principal has discretion to change course offerings and teacher assignments as appropriate to meet the needs of the students, parents, and community for that specific school. Site administrators are requested to provide this information to their supervisors in sufficient time for discussions to occur about programmatic changes that may be required and plans to be put into place to address these changes. This usually happens by spring break so that teacher contracts can be issued in early April. Unfortunately, some information was delayed this year due to COVID-19 so discussions and plans occurred in a shorter time-frame to permit contracts to be issued as soon as possible to returning staff members.

It should be noted that the allocations shown in the following pages represent only those funded by normal maintenance and operations funding. Other allocations augment these with funding from additional sources such as the M&O budget override, K-3 special programs override, special education programs, Title I, K-3, and other grant funds.

RECOMMENDATION:

This item is presented for review and discussion and complies with previous Board action. No new action is required at this time.

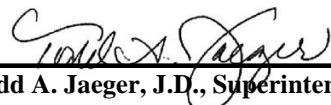
INITIATED BY:

Michelle H. Tong, J.D.,
Associate to the Superintendent and General Counsel

Date: May 7, 2020

Michael Bejarano,
Associate Superintendent for Secondary Education

Scott Little
Chief Financial Officer



Todd A. Jaeger, J.D., Superintendent

**Sample High School
Staffing Allocations (M&O) for Projected Enrollment of 1,630**

Job Classification	20-21 FORMULA FTE
Principal	1.0000
Assistant Principal	3.0000
Instructional Support Asst.	0.0000
Teachers(less non-JTED CTE)*	50.8000
CTE Teachers (non-JTED)	5.6000
Teacher Aims Intervention	1.0000
Orchestra Teacher	0.2000
Counselor	4.5000
Librarian	2.0000
School Nurse	1.0000
Athletic Trainer	1.0000
Behavior Intervention Mtr	0.6000
Chief Clerk	1.0000
High School Registrar	1.0000
Secretary I	3.0000
Attendance Clerk	1.0000
Clerk Typist II or Clerk II	1.0000
Bookstore Clerk	0.5000
Bookstore Manager	1.0000
Library Assistant	1.0000
Computer Operator	1.0000
Bookkeeper I	1.0000
Equipment Manager	0.5000
School Health Assistant	1.0000
Library Clerk	0.5000
Library Media Technician I	0.5000
Computer Repair	1.0000
Security Officer	3.0000
Campus Monitor	0.5000
Custodian III	1.0000
Custodian II	2.0000
Custodian I	11.0000
Groundskeeper II	1.0000
Groundskeeper I	1.0000
High School Maintenance Mechanic	1.0000

* State law mandates that school districts cannot supplant their CTE programs with those funded by a JTED. Thus, the District must maintain its (proportionate) pre-JTED CTE staffing levels.

**Sample Middle School
Staffing Allocations (M&O) for Projected Enrollment of 701**

Job Classification	20-21 FORMULA FTE
Principal	1.0000
Assistant Principal	1.0000
Instructional Support Asst.	0.0000
Teachers	23.6000
Orchestra Teacher	0.4000
Counselor	1.0000
Librarian	1.0000
School Nurse	1.0000
Computer Repair Tech	0.6000
Library Clerk	0.0000
Middle School Secretary	1.0000
Registrar	1.0000
Attendance Clerk	1.0000
Clerk Typist II or Clerk II	0.2500
School Health Assistant	0.0000
Security Officer	1.2500
Behav. Intvn./ISS Monitor	1.0000
Campus Monitor	0.7500
Crossing Guard	1.0000
Custodian II	1.0000
Custodian I	4.0000
Groundskeeper II	1.0000
Groundskeeper I	0.0000

**Sample Elementary School
Staffing Allocations (M&O) for Projected Enrollment of 332**

Job Classification	20-21 FORMULA FTE
Principal	1.0000
Teachers	14.0000
Art	0.6000
Band	0.2000
Music	0.6000
Orchestra	0.2000
P.E.	0.8000
Academic Intervention	0.5000
Asst. to Elem. Principal	1.0000
Educational Assistant	0.5000
Clerk Typist II or Clerk II	0.5000
Computer Repair Tech.	0.6000
Behavior Intervention Monitor	1.0000
School Health Assistant	1.0000
Library Assistant	1.0000
Library Clerk	0.0000
Campus Monitor	0.7500
Crossing Guard	0.5000
Custodian II	1.0000
Custodian I	2.0000
Groundskeeper I	0.0000

Amphitheater Public Schools
Non-staff Allocations
Sample High School 2020-2021

589 - Sample High School

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	1630
Students (Heads), incl. Sp. Ed.	1630
Certified Regular Education FTE	56.40
Building Square Footage	326,218.00
Athletic Supply Rate	\$24,880.00
Athletic Equipment Rate	\$37,120.00

M & O Allocations

	<u>Per Unit</u>		<u>Unit</u>		<u>Preliminary Allocation</u>
001.00.100.1001.589.6611	\$31.20	X	Student FTE	=	\$52,322.40
001.00.100.1001.589.6615	\$20.70	X	Student FTE	=	34,713.90
001.00.100.1001.587.6432	\$4.70	X	Student FTE Rglr. Ed.	=	7,881.90
001.00.100.2210.589.6811	\$0.00	X	Tchrs.	=	0.00
001.00.100.1001.589.6339			Flat Rate Student	=	7,500.00
001.00.100.2410.589.6532	\$3.00	X	Heads	=	5,031.00
001.00.100.1001.589.6515	\$0.00	X	Student FTE	=	0.00
001.00.100.2220.589.6611	\$4.70	X	Student FTE	=	7,881.90
001.00.620.1001.589.6611			Flat Rate	=	24,880.00
001.00.620.1001.589.6333			Flat Rate	=	12,000.00
001.00.620.1001.589.6431			Flat Rate	=	2,800.00
001.00.620.1001.589.6811			Flat Rate	=	8,000.00
001.00.100.2620.589.6616			Flat Rate	=	2,958.00
001.00.100.2620.589.6611	\$0.09	X	Sq. Ft.	=	29,359.62
001.00.100.2630.589.6611			Formula	=	13,476.23
Total M & O Allocation					<u>218,884.95</u>

Capital Outlay

625.00.100.1001.589.6700	Carry-over from previous year*				
625.00.100.1001.589.6731	21.85	X	Student FTE Student	=	36,642.45
625.00.100.1001.589.6642	66.00	X	Heads	=	110,682.00
625.00.100.1001.589.6645	7.15	X	Student FTE	=	11,990.55
625.00.100.2220.589.6641	14.00	X	Student FTE	=	23,478.00
625.00.620.1001.589.6732			Flat Rate	=	37,120.00
Total Capital Outlay Allocation					<u>219,913.00</u>

Total Net Allocation

\$437,297.95

*Carryover amounts will be determined after the Annual Financial Report (AFR) is prepared.

Amphitheater Public Schools
 Non-staff Allocations
 Sample Middle School 2020-21

588 - Sample Middle School

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	752
Students (Heads), incl. Sp. Ed.	752
Certified Regular Education FTE	27
Building Square Footage	104,060
Athletic Supply Rate	\$11,580.00
Athletic Equipment Rate	\$9,180.00
Custodial FTE	4.50

M & O Allocations

		<u>Per Unit</u>	<u>Unit</u>		<u>Preliminary Allocation</u>
001.00.100.1001.6430.588.0000	Copier Maint. Agreements	\$4.95	X Student ADM	=	\$3,722.40
001.00.100.1001.6611.588.0000	Supplies	\$27.62	X Student ADM	=	20,770.24
001.00.100.1001.6615.588.0000	Graphics & Printing	\$21.79	X Student ADM	=	\$16,386.08
001.00.100.2220.6132.588.0000	10 Extra Days - Librarians		X Flat Rate	=	1,600.00
001.00.100.2220.6611.588.0000	Library Supplies	\$4.20	X Student ADM	=	3,158.40
001.00.100.2490.6532.588.0000	Postage	\$3.15	X Student ADM	=	2,368.80
001.00.100.2610.6611.588.0000	Custodial Supplies	\$0.09	X Sq. Ft.	=	67.68
001.00.100.2610.6616.588.0000	Custodial Uniforms	\$55.75	X Flat Rate*FTE	=	250.88
001.00.620.1001.6333.588.0000	Referees	\$6,200.00	Flat Rate	=	6,200.00
001.00.100.1001.6611.588.0000	Maker Space	\$1,000.00	Flat Rate	=	1,000.00
Total M & O Allocation					55,524.48

Capital Outlay

610.00.100.1001.6642.588.0000	Textbooks	39.60	X Student ADM		29,779.20
610.00.100.1001.6643.588.0000	Instructional Aids	3.00	X Student ADM	=	29,779.20
610.00.100.1001.6645.588.0000	Textbook Adoption	14.30	X Student ADM	=	2,256.00
610.00.100.1001.6731.588.0000	Furniture and Equipment	13.65	X Student ADM		10,753.60
610.00.100.2220.6641.588.0000	Library Books	14	X Student ADM	=	9,180.00
Total Capital Outlay Allocation					81,748.00

Total Net Allocation

\$137,272.48

*Carryover amounts will be determined after the Annual Financial Report (AFR) is prepared.

Amphitheater Public Schools
 Non-staff Allocations
 Sample Elementary School 2020-21

587 - Sample Elementary

<u>Factors used for calculations:</u>	<u>Projected</u>
Student FTE, incl. Sp. Ed.	533
Students Heads, incl. Sp. Ed.	565
K-3 FTE	227
Certified Regular Education FTE	18
Building Square Footage	69,299
Custodial FTE	3

M & O Allocations

		<u>Per Unit</u>	<u>Unit</u>		<u>Allocation</u>
001.00.100.1001.6430.587.0000	Copier Maint. Agreements	4.95	X Student ADM	=	\$2,638.35
001.00.100.1001.6611.587.0000	Supplies	21.83	X Student ADM	=	2,796.75
001.00.100.1001.6615.587.0000	Graphics & Printing	21.79	X Student ADM	=	12,311.35
001.00.100.2220.6611.587.0000	Library Supplies	4.20	Student ADM	=	380.00
001.00.100.2410.6153.587.0000	Summer Clerical Hours		X Flat Rate	=	380.00
001.00.100.2490.6532.587.0000	Postage	1.58	X Student ADM	=	842.14
001.00.100.2610.6611.587.0000	Custodial Supplies	0.09	X Sq. Ft.	=	6,236.91
001.00.100.2610.6616.587.0000	Custodial Uniforms	55.75	X Flat Rate*FTE	=	167.25
001.00.100.1001.6611.587.0000	Maker Space Supplies	1,000.00	Flat Rate	=	1,000.00
Total M & O Allocation					26,752.75

Capital Outlay

610.00.100.1001.6642.587.0000	Textbooks				
610.00.100.1001.6643.587.0000	Instructional Aids	39.60	X Student FTE	=	21,106.80
610.00.100.1001.6645.587.0000	Textbook Adoption	3.00	X Student Heads	=	1,695.00
610.00.100.1001.6731.587.0000	Furniture and Equipment	14.30	X Student FTE	=	3,246.10
610.00.100.2220.6641.587.0000	Library Books	13.65	X Student FTE	=	7,275.45
Total Capital Outlay Allocation					33,323.35

Total Net Allocation

\$60,076.10

*Carryover to be determined after the Annual Financial Report (AFR) is prepared.