

# **Budget Adoption 2014 – 2015 Process**

**March 25, 2014**

# 2014-2015 Budget Adoption Process – Calendar

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<b>Date</b>	<b>Agenda</b>
March 25	Budget development Calendar
March 25	LCFF Explanation; Assumptions for Allocation of Funds
April 8	Unrestricted and restricted allocations by site
April 29	Measure A Allocation
April 29	LCFF Supplemental Grant
May 13	LCAP Draft with budget components
May 27	Governor's May Revise
May 27	Budget by site, by program
June 10	Public hearing on LCAP and proposed budget
June 24	LCAP and budget adoption

# 2014-2015 Budget Adoption Process – Revenue Limit to Local Control Funding Formula (LCFF)

## Local Control Funding Formula (LCFF)

- Local Control Funding Formula (LCFF) for State Funding only
- Old Revenue Limit system
  - Revenue Limit Funding, with Districts receiving differing amounts per ADA
  - Unrestricted and many Restricted categories
- New LCFF system
  - Equal Base grants per ADA with supplemental and concentration grants
  - Unduplicated pupil counts



# 2014-2015 Budget Adoption Process

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## Former Revenue Limit Funding – State Funding Only

Unrestricted	Restricted
Revenue Limit State Aid Property Taxes	Categoricals – State Programs
Lottery	Administrator Training Program, Adult Education, Adv Placement, Intern Bac., Arts & Music Block Grant, Bilingual Teacher Training, Reader Services for the Blind, Teacher Peer Review, CA High School Exit Exam, CalSAFE, CBET, Child Oral Health Assessments Class Size Reduction (K-3; 9th gr), Def Maintenance, EIA, GATE, Home to School Transportation, Inst Materials Block Grant, Math & Reading Prof Dev, Natl Board Certification Incentive, Prof Dev. BG, Pupil Retention BG, ROP Pgm, SLIBG, Sch Safety Block Grant, Supplemental Instruction, Supp. Sch. Counseling, TIIG

# 2014-2015 Budget Adoption Process

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## Local Control Funding Formula – State Funding Only

### State Funding Sources

1. LCFF Calculation (Base grants, with supplemental/concentration grants)
2. Education Protection Account (EPA)
3. Mandated Block Grant
4. Lottery – Unrestricted/Instructional Materials
5. Common Core Implementation
6. Special Education
7. After School Program
8. Clean Energy Jobs Act (Prop. 39)
9. California Partnership Academies

# 2014-2015 Budget Adoption Process

## General Fund (Fund 01) Revenues and Expenditures

Sources of Funding	Resources
Federal	Title I, II, III, IV, V, X Special Education
State	LCFF (Base-Supp-Conc Grants) Education Protection Account (EPA) Mandated Block Grant Lottery – Unrestricted/Instructional Mats Common Core Implementation Special Education After School Program Clean Energy Jobs Act (Prop. 39) California Partnership Academies
Local	Parcel Tax Leases/Rentals Grants/Donations

# 2014-2015 Budget Adoption Process

## “Old” Revenue Limit Model compared to “New” LCFF Model

2013-2014, Revenue Limit Model, at Adoption		2013-2014, LCFF Model, at 2 <sup>nd</sup> Interim	
Base Revenue Limit	\$48,338,712	LCFF (base + supplemental)	\$48,368,469
Categorical Programs	\$10,212,518	Outside of LCFF Programs	\$10,212,518
		<b>Subtotal Revenues</b>	\$58,580,987
		<b>“Gap” funding</b>	<b>2,263,117</b>
<b>RL Total Revenues</b>	<b>\$58,551,230</b>	<b>LCFF Total Revenues</b>	<b>\$60,844,104</b>
		Change in Revenue	\$2,292,874

ADA at Budget Adoption	8,975	Revenue, Additional ADA	\$813,569
ADA at 2 <sup>nd</sup> Interim	9,119	Revenue, Additional State Funding	\$1,479,305

# 2014-2015 Budget Adoption Process

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## Concept of Budget Allocations by Site, by Program

- Information by school site, district department and district program
- Information broken down by 4 sources
  1. General Fund – Unrestricted (LCFF Base Grant)
  2. LCFF Supplemental Grant
  3. General Fund – Restricted Programs
  4. Measure A Parcel Tax
- Detailed by certificated and classified salaries, benefits, supplies and services



# 2014-2015 Budget Adoption Process

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## Assumptions for Allocations to Sites Amount per student

<b>Program</b>	<b>Basis</b>	<b>Elem</b>	<b>Middle</b>	<b>High</b>
Unrestricted	13-14 CBEDS	\$ 92	\$ 96	\$ 104
LCFF Supplemental	13-14 EL Count	\$ 489	\$ 301	\$ 301
Title I	13-14 FRM Count	\$ 600	\$ 234	\$ -
Title III	13-14 EL Count	\$ 89	\$ 89	\$ 89

# 2014-2015 Budget Adoption Process

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## Assumption for Allocations

Changes to assumptions?

The final By Site/By Program information will be returned to the BOE at the May 27<sup>th</sup> BOE meeting.

# 2014-2015 Budget Adoption Process – Glossary

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ACA	Affordable Care Act
ACOE / COE	Alameda County Office of Education / County Office of Education
CALPADS	California Longitudinal Pupil Achievement Data Systems (System to track student's academic performance over time)
CBEDS	California Basic Educational Data Systems
Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services, Superintendent
Classified	Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
COLA	Cost of Living Allowance
Contributions	General fund contribution to a program which is unable to meet its expenditures using Federal or State funding
CPI	Consumer Price Index
DOF	Depart of Finance
EFB	Ending Fund Balance
EL	English Learners
FCMAT	Fiscal Crisis and Management Assistance Team
FRM	Free or Reduced Priced Meal
FTE	Full Time Equivalent
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
MYP	Multi Year Projections
Other Outgo & Uses	Transfer of Indirect cost from restricted to unrestricted funds, Debt Payment Contribution to restricted programs, primarily Special Education, Student Transportation
RL	Revenue Limit (old State funding formula for Education)
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non Public Schools
SSC	School Services of California
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment