

The background is a dark, textured surface with faint, light-colored sketches of various school-related items. These include a globe in the upper left, a microscope on the left side, a stack of books at the bottom left, a cross symbol, a book with the word 'calculus' written on it, and a large percentage sign (%) on the bottom right.

SCHOOL BUDGET DEVELOPMENT

School Year 2017-18

Budget Services and Financial Planning Division
March 2017

Topics

- Purpose
- School administrators must plan and maintain their budgets
- Budget Planning and Development
 - Budget Calendar, Budget Development Timelines
 - Allocation of School Resources
 - What's new in school year 2017-18?
 - Important Reminders
 - Allowed Flexibilities
 - LCAP and TSP Program Codes
 - Norm Day Settle-Up
 - Pilot Schools and Network Partner Schools
 - Helpful documents for budget planning
- Additional information and resources

Purpose

This presentation provides information and guidelines to help school administrators develop budgets for school year 2017-18.



Schools must plan and maintain their budgets

➤ **Budget planning and development**

- School leaders and stakeholders:
 1. Determine what's best for the students' success
 2. Determine what resources are needed to execute their plans
 3. With the help of their fiscal staff, implement budgets necessary for school operation in the coming school year

➤ **Budget monitoring – all year round**

- School staff and fiscal staff:
 1. Ensure that there are no negative budget line items – budget adjustments
 2. Ensure that positions are budgeted at the incumbents' actual salary level, if possible
 3. Ensure that "Goods Receipt" is done online as soon as goods/services are received

Budget Calendar

- Purchase deadlines for Warehouse
- Instructional Year Ends
- Board adopts Final Budget & LCAP

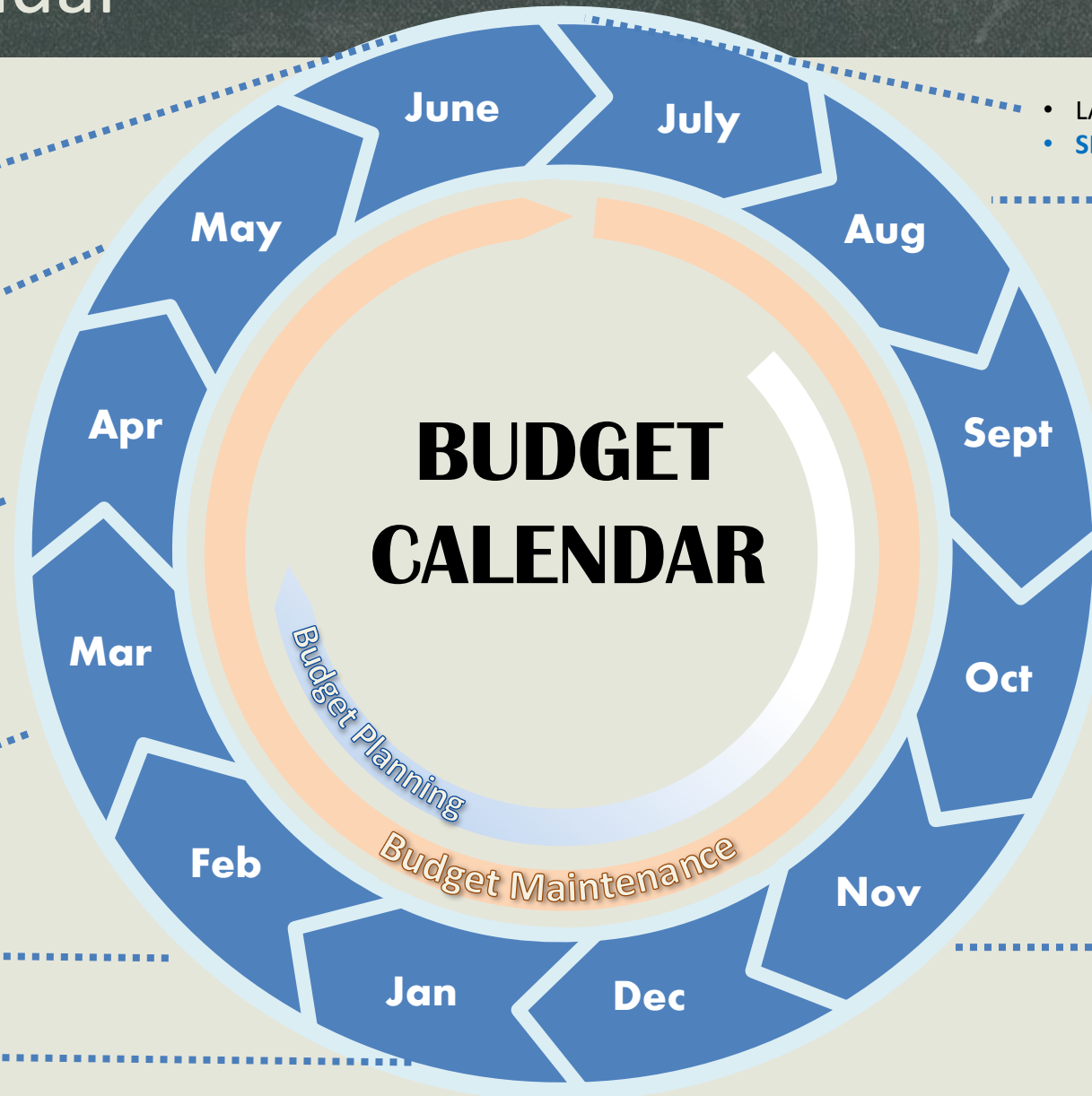
- May Revision of Governor's State Budget
- Purchase deadlines for P-card, Shopping Carts and T-card, Imprest Fund Claims

- **SFE closes for Budget Development**
- P-2 ADA captured

- **Budget Development**
- **Schools Front End (SFE) opens for Budget Development**
- **Carryover Memo**
- **Allocation Letters**

- **E-CAST enrollment available**
- **Estimated Rate Sheets**

- **Per Pupil Schools - Norm Day Settle-up**
- **Governor's State Budget**



Budget Development Timelines

February

- E-Cast Enrollment
- Meet with school-site stakeholders
- Estimated Rate Sheets (districtwide average costs)
- Budget development resources at <http://sfs.lausd.net>

March

- Appointments for budget development
- Allocation letters e-mailed
- Implement budgets in Schools Front End
- Carryover Memo – March 15

April

- Appointments for budget development continue
- Budget development ends and Schools Front End (SFE) closes for 2017-18 budget planning on April 19.

November

- Norm Day Settle-Up
 - Verification of norm day enrollment
- Adjustment (+ or -) of selected school resources

Allocation of School Resources – in March

Unrestricted Funds

- General Fund School Program- Program Code 13027
- Targeted Student Population:
 - Program Code 10183
 - Program Code 10397 – for Pilot Schs. & Network Partner Schs.
 - Program Code 10400 – Flexibility over these resources*
 - Program Code 10405
- Accelerated Academic Literacy (AAL) – Program Code 11448
 - Request for auxiliary time – submit by April 21, 2017

*except the first year the resources are allocated

Restricted Funds

- Title I:
 - Program Code 7S046
 - Program Code 7E046
- Title III:
 - Program Code 7T197

Notification of school resource allocations are e-mailed to school principals.

What's new in school year 2017-18?

Unit F – Teacher Assistants

- Eligible for 100% of cost of medical, dental, and vision care in 2017-18 if TA worked at least 800 hours in **one** assignment in 2016-17
- Relief hours are counted
- Always based on the hours worked in the immediate prior school year
- Schools should budget for the benefits - \$5,100
- TAs should contact Benefits Administration to enroll

Unit G – SEIU Positions

- Eligible for 50% of cost of medical, dental, and vision benefits if employee worked at least 1,000 hours in **one** assignment in 2016-17
- Relief hours are counted
- Always based on the hours worked in the immediate prior school year
- Schools should budget for the benefits - \$2,550
- Employees should contact Benefits Administration to enroll

What's new in school year 2017-18?

- All base clerical positions in Program 13027 will be budgeted at full positions, e.g., 1.0 FTE, 2.0 FTE, 3.0 FTE – **no partial FTEs.**
- Assistant Principals, Assistant Principal Secondary Counseling Services and Teacher Librarians will now be allocated in **Program 10400.**
- High School Counselors (Title I and Span Schs. with Gr. 9-12 only) and Nurses will now be allocated in **Program 10529.** There is no flexibility in this program.

Important Reminders

- School principals must engage their school community in developing their budget.
- Core services and districtwide targeted school resources must always be budgeted before purchasing additional resources with other funding sources.
- Special Education-funded Teachers
 - Should not teach general education students nor perform non-teaching or unapproved duties during the school day
 - Otherwise, school will be charged for the unapproved staffing expenditures
- During budget development, schools must not modify a position's salary level for the purpose of capturing salary savings or to swap employees assigned
- School principals have the authority to make final budget decisions for Program Code 13027, subject to the LD Superintendent's or designee's approval

Important Reminders

- Carryover of Program Code 13027
 - ***Carryover status depends on the District's financial condition; refer to carryover bulletin to be released in mid-March.***
- Program Codes 10397, 10400, and 10405 – will carryover to 2017-18
- Program Code 10183 does **not** carryover
- For purchased positions, all differentials must be budgeted per bargaining unit agreements.
- Plant Managers, Asst. Plant Managers, B&G Workers, Sch. Facilities Attendants, and Pool Custodians
 - Should be “A-basis” except for SFAs which are budgeted at “C-basis”
 - Any changes to the above must be pre-approved by Maintenance & Operations.

Allowed Flexibilities in Program Code 13027

- ✓ If flexibility to close a position is implemented, the same positions/titles cannot be re-purchased with the TSP or categorical funds.
- ✓ Any flexibility over positions will be implemented for one school year only.
- ✓ Schools will bear the cost of any additional costs related to positions purchased above and beyond the norm-generated positions. For register-carrying teachers – 10 days of sub. time, differentials, and salary pay scale increases
- ✓ Purchased positions that are vacant must be budgeted at the Districtwide average cost.
- ✓ Budget items with flexibility:

Building and Grounds Worker

School Facilities Attendant

Office Technicians above the legal requirement (MCD)

Temporary Personnel Funds

Registration Adviser Time

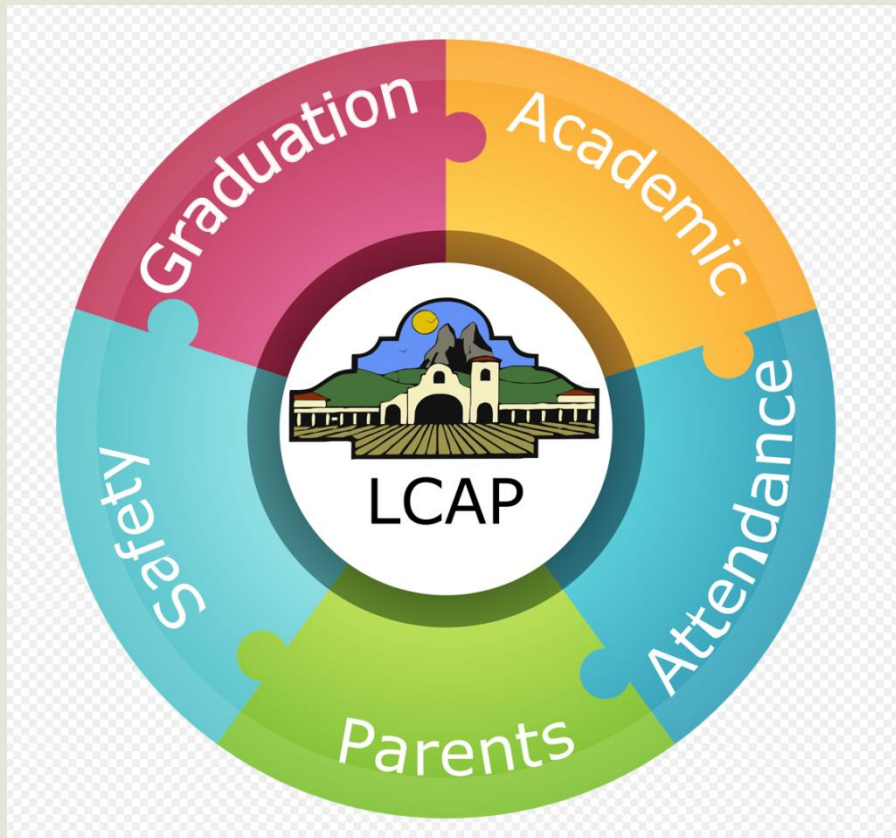
Instructional Materials

Teacher Activity Differential

General Supplies

Classified Substitute Time

Local Control and Accountability Plan (LCAP)



- LCAP - required by the state, LCFF
- Shows LAUSD's plan for 3 school years
- Shows how LAUSD plans to spend the LCFF funds
- Shows how LAUSD supports the Targeted Student Population (TSP)
- Shows the progress of achieving the 5 state goals

TARGETED STUDENT POPULATION - Budget Guidelines

Targeted Student Population, Program Codes 10183 and 10400

- Additional resources may be purchased with the TSP funds.
- Budgeted items must support the needs of students identified as:
 - *English Learner*
 - *Eligible for free and reduced-price meals (low income)*
 - *Foster Youth*
- Positions - budgeted at the incumbents' actual salary level, differentials, etc.
- For register-carrying teachers, 4 days of substitute time must be budgeted in Program 10183 or 10400

} **TSP**

Norm Day Settle-Up

- Norm Day enrollment is reviewed by Budget Services to resolve any errors in data reporting
- School resources are reviewed to align to **norm day** enrollment
- Schools may experience:
 - *No change* in the number of staff and other resources
 - *Increase* in the number of staff and other resources
 - *Decrease* in the number of staff and other resources
- Nurses, psychologists, and library media teachers are not adjusted
- Changes in the number of certificated staff and assignments is coordinated with Human Resources Division

Pilot Schools and Network Partner Schools

- At budget development, **estimated revenues** and **budgeted expenditures** are calculated based on current information
- Factors that impact calculations for revenue and expenditure:
 - LAUSD's total LCFF revenue
 - Estimated P-2 ADA – *total LAUSDwide and for each school*
 - Unduplicated count
 - Norm Day enrollment

Pilot Schools and Network Partner Schools

- Resources for Affiliated Charter Schools are calculated separately from the non-charter schools – LCFF is calculated separately
- Details of the calculations are sent to school principals
- Revenues and expenditures are **recalculated at norm day** (*Norm Day Settle-up*)
- Participating schools with calculated revenue that exceed budgeted expenditures (*underfunded schools*) receive an additional allocation in **Program 10397**

Pilot Schools and Network Partner Schools

At Budget Development

2015-16 P-2 ADA
÷ 2015-16 Norm Day Enrollment
= 2015-16 Ratio of P-2 ADA to Norm Day Enrollment (%)
× 2017-18 **E-Cast** Enrollment
= Estimated 2017-18 P-2 ADA
× Revenue Rates
= **PRELIMINARY ESTIMATED REVENUE**

At Norm Day Settle-Up

2016-17 P-2 ADA
÷ 2016-17 Norm Day Enrollment
= 2016-17 Ratio of P-2 ADA to Norm Day Enrollment (%)
× 2017-18 **Norm Day** Enrollment
= Revised Estimated 2017-18 P-2 ADA
× Revenue Rates
= **FINAL REVENUE**

Helpful documents for planning school budgets

1. Employee Roster Report
2. Staffing and Resources Report
3. Estimated Rate Sheets
4. General Fund School Program Manual
5. Program and Budget Handbook
6. SPSA

Additional Information and Resources

- School Fiscal Services website - <http://achieve.lausd.net/Page/794>
- General Fund School Program Manual <http://achieve.lausd.net/Page/12411>
- Staffing/Position Simulator - <http://achieve.lausd.net/Page/1455>
- Board-approved Staffing Bulletins <http://achieve.lausd.net/Page/12411>
- Program and Budget Handbook - <http://achieve.lausd.net/Page/12364>
- Budget At A Glance – Title I <http://achieve.lausd.net/Page/12411>
- E-Cast Enrollment info. - <http://www.laschools.org/new-site/my-school/ecast/>
- Norm Day Enrollment Dashboard - <http://achieve.lausd.net/sfs>
- Itinerant Letters
- Fiscal Specialists

