

General Fund School Programs Manual 2020-2021

A GUIDE TO SCHOOL BUDGETING



School Fiscal Services Branch

Budget Services and Financial Planning Division
LAUSD

BUDGET SERVICES AND FINANCIAL PLANNING DIVISION

Tony Atienza, Director

SCHOOL FISCAL SERVICES BRANCH

CENTRAL OFFICE SUPPORT STAFF

Nargis Merchant
Sally Cocjin Hoy
Samuel Gonzalez
Beatrice Lomeli
Josephine Perida
Cecilia Bradshaw

Deputy Budget Director
Assistant Budget Director
Budget Policy Analyst
Senior Fiscal Specialist
Senior Fiscal Specialist
Office Technician

LOCAL DISTRICT SUPPORT STAFF*

Jannette Low
Aurelia Zamudio
Christopher Iya
Robin Foster
Maria Zamora
Brenda Dobson

Fiscal Services Manager, Local District-Central
Fiscal Services Manager, Local District-East
Fiscal Services Manager, Local District-Northeast
Fiscal Services Manager, Local District-Northwest
Fiscal Services Manager, Local District-South
Fiscal Services Manager, Local District-West

*All Fiscal Specialists at the Local Districts provide direct support to all schools except for the independent charter schools.



This page intentionally left blank.



TABLE OF CONTENTS

INTRODUCTION.....	9
WHAT'S NEW?.....	10
CARRYOVER FROM 2019-20 TO 2020-21	10
EARLIER BUDGET DEVELOPMENT TIMELINES	10
LIBRARY AIDES.....	10
NEW PROGRAM CODES FOR THE LCAP	11
FINANCIAL RESPONSIBILITIES OF SCHOOL PRINCIPALS	12
LAUSD's BUDGET CALENDAR.....	13
SCHOOLS' BUDGET CALENDAR	14
BUDGET DEVELOPMENT.....	15
ENGAGING THE SCHOOL COMMUNITY IN THE BUDGET DEVELOPMENT.....	15
LOCAL SCHOOL LEADERSHIP COUNCIL (LSLC) BUDGET AUTHORITY (ARTICLE XVII, SECTION 2.4 (b) 5 OF THE LAUSD-UTLA COLLECTIVE BARGAINING AGREEMENT)	15
BUDGET DEVELOPMENT DOCUMENTS	15
1. Employee Roster Report	15
2. Estimated Rates By Budget Item.....	16
3. Request For Personnel Action (RPA) Form	16
4. School Budget Signature Form.....	16
5. Staffing and Resources Report.....	16
SCHOOL RESOURCES.....	17
SCHOOL RESOURCES AT BUDGET DEVELOPMENT	17
Student Equity Needs Index (SENI).....	19
SCHOOL RESOURCES AT NORM DAY SETTLE-UP	20
Norm Day Enrollment.....	20
BUDGETING UNRESTRICTED SCHOOL RESOURCES.....	21
General Guidelines	22
BUDGET GUIDELINES FOR POSITIONS	26
CERTIFICATED EMPLOYEES	26
1. Assistant Principal, Secondary (Generic) (13100659) or Assistant Principal, Elementary (13100680)	26
2. Assistant Principal, Secondary Counseling Services (APSCS) (12200531)	26
3. Counselor (12200533)	26
4. Library Media Teacher (Teacher Librarian)	27



5. Nurse	27
6. Principal	28
7. Psychologist	28
8. Substitute, Teacher, Day-to-Day	28
9. Teacher, Register-Carrying	29
CLASSIFIED EMPLOYEES	30
1. Building & Grounds Worker, School Facilities Attendant, Plant Manager, and Assistant Plant Manager	30
2. Clerical Staff / Clerical Substitute	31
3. Community Representative and School Supervision Aide	31
4. Financial Manager and Senior Financial Manager	32
5. Library Aide	32
6. Office Technician and Senior Office Technician	32
7. School Administrative Assistant	32
8. Special Education Clerical Position	32
PURCHASED POSITIONS	33
BUDGET GUIDELINES FOR NON-POSITIONS	34
1. Accelerated Academic Literacy (AAL, Program Code 11448)	34
2. Additional Support Services (Itinerant Positions)	34
3. Advances In Salary/Pay Scale Levels	34
4. Differentials for Certificated and Classified Staff	34
5. General Supplies	35
6. Instructional Materials	35
7. Interscholastic Athletic Program	35
8. Junior Reserve Officers' Training Corps Teachers (JROTC Instructors and Senior Instructors)	35
9. National Board Certified (NBC) Teacher Differential	36
10. Registration Adviser Time, Teacher Activity Differential, Temporary Personnel Time, and Classified Substitute Time	36
11. Testing Coordinator Differential	36
BUDGET MAINTENANCE	37
1. Budget Adjustments/Transfers	37
2. Carryover of Year-end Account Balances	37
3. Monitoring of Expenditures	37
4. Monitoring of Procured Items	37



5. Salary Savings From Unfilled Positions	38
6. Time Reporting.....	38
7. Transfer of Teacher Salaries and Benefits at Year End	38
TSP-SETTLEMENT – Program Code 10359	39
INNOVATION SCHOOLS.....	40
TSP-STUDENT EQUITY NEEDS INDEX, Program Code 10552	42
General Guidelines	44
PROGRAM CODES FOR THE LCAP.....	44
SHARED SITES.....	45
BACKGROUND	45
BUDGETING SHARED POSITIONS.....	45
A. General Fund – Regular Programs	45
B. General Fund - Specially-funded Programs (SFP)	46
C. Other Funds	47
D. Non-position Budget Line Items	47
SHARED-SITE CAMPUSES	48
PER PUPIL SCHOOLS – Program Code 10397	52
PER PUPIL REVENUE.....	52
Average Daily Attendance (ADA)	53
Ratio of P-2 ADA to Norm Day Enrollment.....	55
Revenue Calculation.....	55
Budget Development Estimate and Norm Day Adjustment	55
DETERMINING THE TSP-PER PUPIL SCHOOLS ALLOCATION, PROGRAM code 10397.....	57
GUIDING QUESTIONS FOR TSP BUDGET DEVELOPMENT.....	58
GENERAL GUIDELINES.....	58
FREQUENTLY ASKED QUESTIONS	59
PER PUPIL SCHOOLS THAT ARE PILOT SCHOOLS.....	61
PER PUPIL SCHOOLS THAT ARE NETWORK PARTNER SCHOOLS	62
OTHER PER PUPIL SCHOOLS	63
AFFILIATED CHARTER SCHOOLS	64
AFFILIATED CHARTER SCHOOLS THAT BEGAN OPERATIONS BEFORE FISCAL YEAR 2013-14	64
BUDGET DEVELOPMENT	64
NORM DAY SETTLE-UP.....	65
Charter School Categorical Block Grant, Program 13723.....	65



In-Lieu of EIA, Program 13724	65
GUIDING QUESTIONS FOR TSP BUDGET DEVELOPMENT	66
GENERAL GUIDELINES	67
FREQUENTLY ASKED QUESTIONS	68
LIST OF AFFILIATED CHARTER SCHOOLS	71
FREQUENTLY ASKED QUESTIONS	74
CERTIFICATED POSITIONS	74
CLASSIFIED POSITIONS	76
GENERAL QUESTIONS	79
BUDGET ADJUSTMENT REQUEST PROCESS FOR CATEGORICAL PROGRAMS	81
DEFINITION OF TERMINOLOGIES	82
FORMS AND REPORTS	86
REFERENCES AND TOOLS	93



INTRODUCTION

LAUSD has traditionally allocated resources to schools in the form of positions (staff) and lump-sum dollars in various program codes. To improve LAUSD's budgeting process for schools, most General Fund school resources are allocated in one program code only, **13027, General Fund School Program**. Schools use the allocations in Program 13027 to develop budgets that meet the needs of local school instructional and operational programs within the constraints of federal and state laws, court orders and consent decrees, collective bargaining agreements, Personnel Commission Rules, and Human Resources Division rules and policies.

In school year 2013-14, Governor Jerry Brown introduced the new funding formula called the Local Control Funding Formula, otherwise known as the LCFF. Due to the change in school district funding by the State of California, schools receive resources in other program codes such as Programs 10397 and 10552. These program codes are earmarked to be spent on the students identified as English learner, eligible for free and reduced-price meals, and foster youth. These students are also referred to as the **Targeted Student Population** (TSP).

The following sections summarize the policies, restrictions, and flexibilities for budgeting and expending the funds allocated to schools in Program 13027. Principals should consider the funds allocated in this program along with other programs in developing their budgets. As the school year progresses, it is important to monitor and maintain the budget to avoid underspending or overspending. Many useful tools are available on the School Fiscal Services Branch website at <https://achieve.lausd.net/sfs>. Please contact your Fiscal Specialist for assistance in developing and maintaining your school's budgets.

A school budget is an important part of building student achievement. A carefully-considered budget reflects a school's strategies and priorities and maximizes the resources available to students.

The School Fiscal Services Branch is dedicated to supporting schools in building outstanding learning environments and helping all LAUSD children achieve.



WHAT'S NEW?

CARRYOVER FROM 2019-20 TO 2020-21

Fifty percent of the *estimated* carryover amounts in each of the following program codes are allocated for schools to be able to plan and budget accordingly. The allocations are in budget item 40343 (Projected Cry-Avail), in commitment item 430009 (Instrl. Mat & Supplies-Bud).

- Program code 10359, TSP-Settlement
- Program code 10397, TSP-Per Pupil Schools
- Program code 10543, TSP-Innovation Focus Schools
- Program code 10552, TSP-SENI
- Program code 10553, TSP-Transitional SENI
- Program code 13027, General Fund School Program
- Program code 13723, Charter School Categorical Block Grant
- Program code 13724, Charter School In-lieu of EIA

The remaining fifty percent of the *estimated* carryover will be allocated in budget item 40344 (Projected Cry-Hold), commitment item 430098 (Instrl. Mat. Potential Fndg). Schools may access an additional thirty percent of the total *estimated* carryover from this commitment item by working with the fiscal specialist.

If any of the above accounts end up with a negative *actual* carryover amount at year end or if a school has budgeted more than the *actual* carryover amount, the 2020-21's allocation will be reduced accordingly.

EARLIER BUDGET DEVELOPMENT TIMELINES

Budget development for schools starts early for school year 2020-21. The current timelines allow schools more time to plan, meet with appropriate constituents, and develop and implement their budgets. It will also enable schools to concentrate on year-end activities for 2019-20.

LIBRARY AIDES

Library Aides will continue to be allocated to all elementary schools with grades K-5, including span schools and special education centers. The 3-hour position will be allocated in program code 10552. For more information, click this [link](#).



NEW PROGRAM CODES FOR THE LCAP

New program codes were established for the district's Local Control and Accountability Plan (LCAP). This will provide better tracking of the Local Control Funding Formula's (LCFF) supplemental and concentration grant dollars (TSP), as well as increase budget transparency. After budget development, budget plans out of program code 10552 (TSP-SENI) will be transferred to the following LCAP program codes:

- Program code 10983 – Goal 1, 100% Graduation
- Program code 10984 – Goal 2, Proficiency For All
- Program code 10985 – Goal 3, 100% Attendance
- Program code 10987 – Goal 4, Parent and Community Engagement
- Program code 10988 – Goal 5, School Safety

Carryover funds from 2019-20 in program code 10553 (TSP-Transitional SENI) are not included in the LCAP budget plan for 2020-21.



FINANCIAL RESPONSIBILITIES OF SCHOOL PRINCIPALS

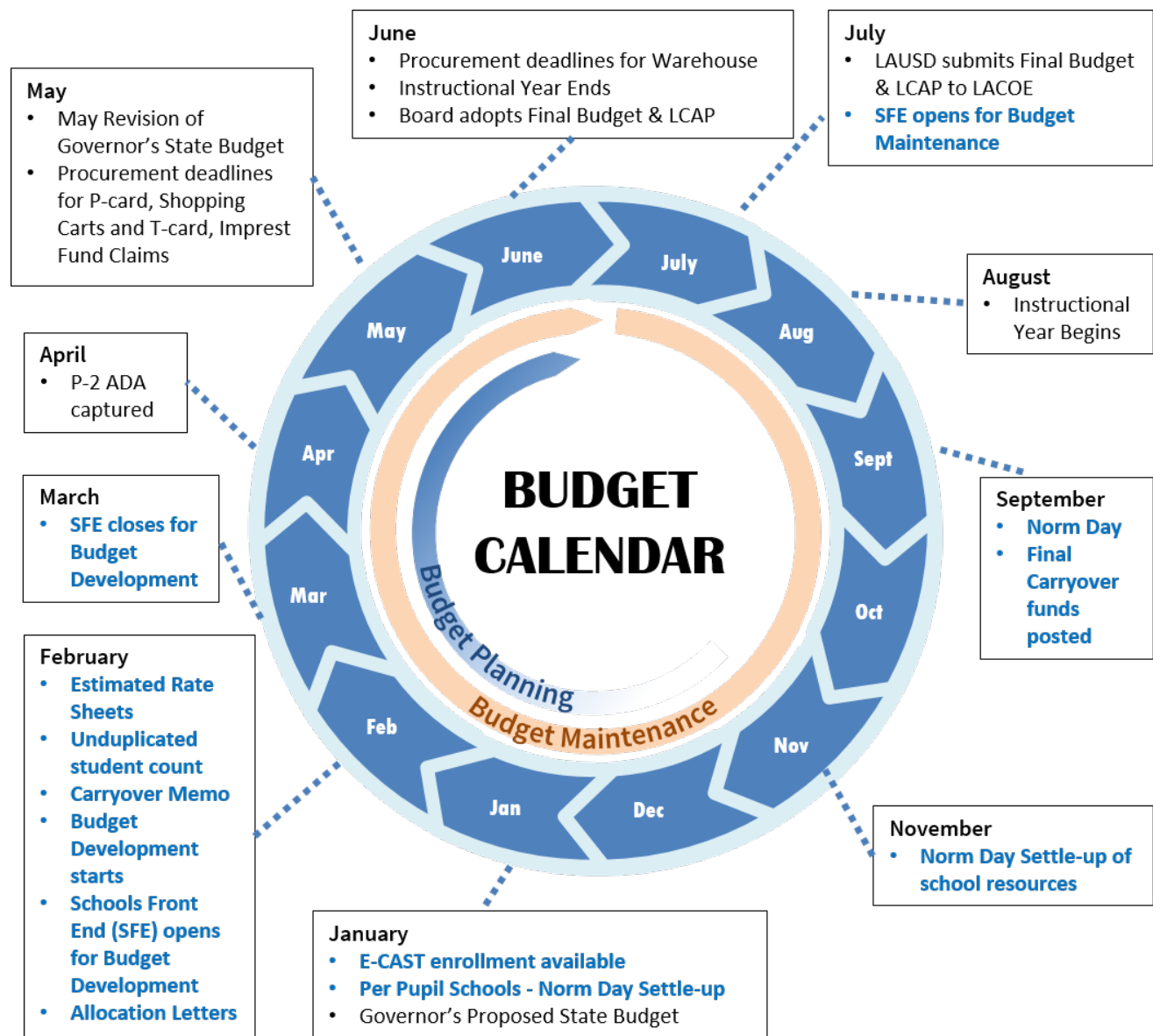
School principals oversee the instructional programs of schools. They are also responsible for making financial decisions and tracking the funds of their school. Below are some financial responsibilities of school principals:

1. Develop school budgets with student support and achievement in mind
2. Engage the school community in the development of school budgets
3. Ensure that enrollment and Average Daily Attendance data reported are accurate
4. Ensure that expenditures do not exceed budgeted amounts
5. Ensure that purchased positions are budgeted based on actual salary, and group and level of incumbent
6. Ensure that payroll time-reported has supporting documentation and should not exceed the budget
7. Ensure that "Goods Receipts" are processed online as soon as goods and/or services are received
8. Ensure that the Imprest Fund is reconciled and balanced every month
9. Meet with the Fiscal Specialist who can provide guidance in school finance



LAUSD's BUDGET CALENDAR

Below is a summarized version of LAUSD's budget calendar. As you probably know, budgeting does not only happen during one specific point in time. Whether it be preparing for next school year's district or school budget, the budgeting process happens all year round.



Note: Items in blue font involve school-level budgets.



SCHOOLS' BUDGET CALENDAR

JANUARY

- Carryover memo is issued
- E-CAST enrollment is available
- Estimated school budget planning/development timelines are available

FEBRUARY

- Budget development resources available at <https://achieve.lausd.net/sfs>
- Estimated Rate Sheets (estimated costs of budget items) is available
- School resource allocations are available
- Meeting with school's stakeholders
- School budget development meetings with fiscal specialist
- School budgets are implemented in Schools Front End (SFE)

MARCH

- School budgets are implemented in Schools Front End (SFE)
- Budget development ends and SFE closes for budget planning

MAY - JUNE

- Deadlines to purchase items for the ending school year; refer to annual memo issued by Procurement Services Division
- Process "Goods Receipts" online to enable Accounts Payable to pay vendors
- SFE closes for Budget Maintenance for the ending school year

JULY

- Estimated carryover funds for select program codes are available
- SFE opens for Budget Maintenance for the new school year

SEPTEMBER

- Actual carryover amounts of program codes that carry over are available
- Norm Day enrollment count is determined (enrollment as of the fifth Friday of the instructional calendar)
- Enrollment and Staffing Dashboards are available

NOVEMBER - JANUARY

- Norm Day settle-up process; adjustments to some Norm-based resources are processed
- School budgets are aligned to actual costs of incumbents in Norm-based positions



BUDGET DEVELOPMENT

ENGAGING THE SCHOOL COMMUNITY IN THE BUDGET DEVELOPMENT

As transparency is a key goal of the District, school principals are expected to engage their school community in the budget-building process. School principals shall convene their school stakeholders for a collaborative discussion about their school's priorities, the Superintendent's instructional goals and priorities, the school's other strategic documents, and how to best budget the school's unrestricted resources to meet these priorities. The school principal has the final budget decision-making authority for funds in Program 13027 except as defined under Local School Leadership Council (LSLC) Budget Authority and subject to the approval of the Local District Superintendent or designee.

LOCAL SCHOOL LEADERSHIP COUNCIL (LSLC) BUDGET AUTHORITY (ARTICLE XVII, SECTION 2.4 (b) 5 OF THE LAUSD-UTLA COLLECTIVE BARGAINING AGREEMENT)

Schools implementing the LSLC budget authority will have the same authority preserved (neither expanded nor reduced) under Commitment Item 430010 (instructional materials) of Program Code 13027. LSLC budget authority will continue to require LSLC approval to transfer funds out of Commitment Item 430010 (instructional materials). For example, if a school was allocated \$5,000 in Commitment Item 430010 (instructional materials) during budget development, the LSLC has budget authority over the \$5,000. On the other hand, if additional funds are *transferred in* from other commitment items or program codes, the LSLC does not have budget authority over the amount transferred in. For example, \$1,000 is transferred from Commitment Item 430001 (general supplies) to 430010 (instructional materials), the LSLC does not have budget authority over the \$1,000.

BUDGET DEVELOPMENT DOCUMENTS

Below are documents that are necessary during budget development.

1. Employee Roster Report

This document lists positions funded with both *unrestricted* and *restricted* funds as well as *unfunded* positions (positions with zero dollars). Funded positions with corresponding dollar amounts represent norm-generated and districtwide targeted school resource positions based on the Board-approved staffing ratios and recommended staffing patterns for fiscal year 2020-21 and E-CAST enrollment data as of January 2020. Any prior reclassification to a position or any previously-funded position outside of the recommended staffing patterns must be funded every fiscal year.

During budget development, school principals have the option to make changes to their school's funded or unfunded positions subject to policy and guidelines of the



funding sources, Personnel Commission and Human Resources policies, and Unit D collective bargaining agreement.

2. **Estimated Rates By Budget Item**

Schools may purchase additional resources out of their unrestricted or restricted funds. The Estimated Rate Sheets (shopping list) lists pre-approved budget items and corresponding costs by program code. This document can be accessed online in Schools Front End (SFE) under the "Reports" tab as well as the School Fiscal Services Branch website at <https://achieve.lausd.net/sfs>.

3. **Request For Personnel Action (RPA) Form**

This form indicates the personnel action requested, the position's funding, personnel assignment attributes, and the necessary approvals. This form can be accessed at <https://achieve.lausd.net/cms/lib/CA01000043/Centricity/Domain/171/Blank%20RPA.pdf>.

At the end of budget development, Budget Services and Financial Planning Division forwards information on unfunded or closed positions to Human Resources and/or Personnel Commission. Filling newly-established, vacant, and limited-funded positions requires submission of the RPA. RPAs are not required for Norm-generated positions. See example under the section Forms and Reports.

4. **School Budget Signature Form**

This form shows school resources by program code and includes the signature pages for all required approvals. This form can be found in Schools Front End (SFE) under the "Reports" tab. See example under the section Forms and Reports.

5. **Staffing and Resources Report**

This report summarizes school resources by job ID, budget item description, or commitment item description. The BP1 version of this report in programs 10529, 10552, 11119, and 13027 shows the staffing and resources based on federal and state laws, Collective Bargaining Unit Agreements, Personnel Commission and Human Resources Rules and Policies, court orders, and consent decrees. These are the Norm-based resources. See example under the section Forms and Reports.



SCHOOL RESOURCES

School resources in the General Fund School Programs support the instructional program and basic operation of the schools. These resources include core positions such as administrators, teachers, counselors, and clerical staff.

Schools receive other types of resources and services such as:

1. Resources to support the Targeted Student Population (TSP) – TSP students include those who are identified as English learners, eligible to receive free or reduced-price meals, and foster youth.
2. Resources specific to individual school-site needs such as campus aides
3. Centrally-administered resources and services such as school police, pool custodians, and gardeners
4. Federal resources allocated based on student attributes such as English learner or low income - These funds are meant to *supplement, not supplant* the schools' instructional program. The **SPSA Program and Budget Handbook** published by the Federal and State Education Programs (FSEP) Branch provides details on how to appropriately spend federal resources to provide supplemental services to students not meeting grade level standards and to those who are English learners.

SCHOOL RESOURCES AT BUDGET DEVELOPMENT

During budget development, the initial allocation of school resources is based on E-CAST (estimated/projected) enrollment. E-CAST enrollment projection is a forecast of school enrollments based on demographic trends and other factors. For more information, visit the E-CAST website at <https://www.laschools.org/new-site/my-school/ecast/>.

Historically, magnet enrollment forecast is created by rolling over the norm day enrollment numbers into E-CAST for budget development allocations. Beginning in 2017-18, forecasts were generated for newly-approved programs, schools with approved expansions/reconfigurations, or schools with known anticipated changes. The forecast for these schools and centers has been determined to be more accurate than Norm Day enrollment counts. This process will continue for the 2020-21 E-CAST.

School staffing is based on Board-approved staffing ratios. For non-position resources, the basis of allocation varies on the type of resource.



The following school resources are allocated in **Program Code 13027**:

- Administrators
- Clerical Substitutes
- Clerical Support
- Counselors (*for non-Title I schools with grades 9-12*)
- Custodial Supplies
- Custodians
- Day-to-Day Substitutes for Teachers
- Financial Managers
- General Supplies
- Instructional Materials
- Interscholastic Athletic Program Resources
- Longevity and Salary Differentials for both Certificated and Classified staff
- Physical Education Teacher Incentive Grant (PETIP)
- Psychologists
- Registration Adviser Time
- Teacher Activity Differentials
- Teachers
- Temporary Personnel Funds
- Testing Coordinator Differentials

The following school resources are allocated in other program codes as indicated below. These positions are budgeted at the incumbents' actual salary. Vacant positions are budgeted at the same salary step/level as of the capture date in January 2020.

- Assistant Principal, Elementary or Secondary (Program Code 10552)
- Assistant Principal, Secondary Counseling Services (APSCS) (Program Code 10552)
- 3-hour Library Aide (Program Code 10552)
- Counselors for Title I schools with grades 9-12 (Program Code 10529)
- Library Media Teachers/Teacher Librarians (Program Code 10989)
- Library Media Teacher Differential (Program Code 10989)
- Nurses (Program Code 10529)

Beginning school year 2019-20, **3-hour library aide** positions are allocated to all elementary schools with grades K-5, including span schools and special education centers. For this school year, this position is budgeted in program code 10552, TSP-SENI.

Schools do not have flexibility over the *allocated library aide position*. The allocated position may not be repurposed, modified, or closed but schools may suspend a past vacancy to capture salary savings. Schools that opt to purchase additional hours will pay for half of the health and benefit costs in addition to the increase in salary. Any unspent amount at the end of school year 2020-21 will carry over to the next school year.



Below are non-position school resources in **Program Code 13027** and their basis of allocation.

School Resource	Rate/Basis of Allocation
Certificated Day-to-day Substitute (Budget item # 10559)	\$359.17 per day, allocated at 10 days per norm-generated register-carrying teacher position; if the register-carrying teacher is funded with specially-funded programs (e.g. Title I-7S046), the District allocates 6 substitute days in Program 13027 after Norm Day
Clerical Substitutes (Budget item # 27134)	\$2 per unit of current year's estimated Grades K-12 Average Daily Attendance (ADA)
Custodial Supplies (Budget item # 40183)	Allocation is based on various factors which includes enrollment, school type, and campus square footage
Instructional Materials (Budget item # 40267)	\$16 per Grades K-6 general education and Special Day Class student \$20 per Grades 7-8 general education and Special Day Class student \$22 per Grades 9-12 general education and Special Day Class student
General Supplies (Budget item # 40227)	\$17 per Grades K-12 general education and Special Day Class student
Registration Adviser Time (Budget item # 10853)	Allocation is based on various factors which includes enrollment, school type, and student transiency; allocation per school may vary
Teacher Activity Differential (Budget item # 13482)	\$3 per Grades 6-8 general education and Special Day Class student \$4 per Grades 9-12 general education and Special Day Class student
Temporary Personnel (Budget item # 21712)	\$22 per Grades K-5/6 general education and Special Day Class student \$16 per Grades 6-12 general education and Special Day Class student

Student Equity Needs Index (SENI)

A portion of LAUSD's LCFF revenue is earned through identification of students who are either English learner, eligible for free or reduced-price meals (low income), or foster youth. This portion of the LCFF revenue is called the Supplemental and Concentration grants. It is earmarked to provide additional resources for the benefit of these identified students (Targeted Student Population). For school year 2020-21, the **"Student Equity Needs Index"** (SENI) was developed to identify the neediest schools. Schools receive the higher of the Student-based Equity Index as calculated in 2018-19 or the SENI 2.0 which is a result of Board Resolution 037, Equity is Justice 2.0, adopted in school year 2017-18.



The funds are allocated per TSP student based on the SENI score of the school the TSP student attends.

- The funds are allocated continuously, i.e., without cliffs between index quintiles.
- On average, high schools and middle schools receive more funds per TSP student than elementary schools do, recognizing that higher grade levels are more expensive to operate.
- The distribution of per TSP student rates is highly equitable, with an average of a 68% difference between the highest need school's rate and the lower need school's rate across school types (not including the hold harmless allocation.)

The current school year's SENI resources are allocated in program code 10552, TSP-Student Equity Needs Index.

Carryovers from 2019-20 in program codes 10552 (TSP-SENI) and 10553 (TSP-Transitional SENI) are in the same respective program codes in 2020-21.

The following school resources are allocated in Program Code 10552:

- Assistant Principals
- Assistant Principals, Secondary Counseling Services
- A lump-sum amount based on the SENI ranking
- 3-hour Library Aide

See budget guidelines in section "[Student Equity Needs Index](#)".

SCHOOL RESOURCES AT NORM DAY SETTLE-UP

After Norm Day, school resources are recalculated based on validated Norm Day enrollment, and schools may experience no change, an increase, or a decrease in resources. For teachers, new positions will be established based on enrollment growth, or existing positions will be closed based on enrollment decline. For administrators and clerical support, growth positions are allocated but reductions are not implemented.

Norm Day Enrollment

Norm Day enrollment is the count of students as of the fifth Friday (Norm Day) of the instructional calendar. This is generally the basis of allocation of many school resources. Below is information with regards to Norm Day enrollment.

- The school principal is responsible for the accuracy of enrollment data.
- School staff must review the enrollment data for accuracy of the students' grade level, teacher/room assignment, Special Day Program designation, no-show



students, students with no sections, age ineligible, absences of 13 or more from the date of enrollment through Norm Day, etc.

- All schools are expected to be no more than one norm-teaching position over their norm allocation on the Friday preceding Norm Day. Schools must be on norm by Norm Day.
- Only enrolled students with scheduled classes in MiSiS will be counted for Norm Day enrollment purposes. In other words, students must be both enrolled and have scheduled classes. Schools must ensure that every enrolled student's class schedule is entered or recorded into MiSiS. Otherwise, enrolled students without scheduled classes will be excluded from the Norm Day enrollment count.
- All schools must be "on norm" by the scheduled Norm Day. Teacher positions that are not earned based on the Norm Day count will be closed and incumbents will be reassigned.
- Budget Services and Financial Planning Division will review, analyze, and make adjustments to reconcile enrollment and attendance data up to the last capture date to resolve any issues. The review process may take up to approximately three weeks after Norm Day. The preliminary capture code is "N". However, the final capture code may change depending on the results of the validation process. Bulletins for Staffing Recommendations for all school types are available online, from the School Fiscal Services Branch website, or this [link](#).
- Schools may use the **Norm Day Enrollment and Staffing Dashboards** available at <https://focus.lausd.net>. These are tools that track the number of students enrolled as of Norm Day and the number of staff generated based on Norm Day enrollment.
- The **Staffing/Position Simulator** is a Microsoft Excel tool that projects the number of norm-generated and districtwide targeted school resource positions a school is entitled to receive based on the variables entered. In addition to the number of norm-generated teachers, this tool projects the number of administrators, counselors, and clerical positions. This tool helps school administrators estimate the number of staff anticipated to be received based on school type, affiliated charter school status, norm category, and most importantly, enrollment. It also helps schools with budget planning and development. For more information, visit the School Fiscal Services Branch website at <https://achieve.lausd.net/Page/16333>.

BUDGETING UNRESTRICTED SCHOOL RESOURCES

Schools have the flexibility to implement budgets that meet the unique instructional and operational priorities of their school within certain requirements. As school administrators build their budgets, school staff is encouraged to consider all available resources including categorical funds. Flexibilities allowed in certain allocated resources is subject to federal



and state laws, collective bargaining agreements, Personnel Commission rules, Human Resources Division rules and policies, court orders, and consent decrees.

General Guidelines

1. During budget development, schools must not modify a position's group/level to capture salary savings. Schools must not swap employees between positions by completing a Request For Personnel Action (RPA). Schools must not swap positions in Program 13027.
2. Norm-based positions in programs 10552 and 13027 that have flexibility cannot be closed and repurchased with Title I or Targeted Student Population (TSP) program dollars.
3. Norm-based positions with incumbents are allocated at actual salary and benefits. Vacant school-purchased positions should be budgeted at the districtwide average cost. The average cost can be obtained from the Fiscal Specialist assigned to each school or from the Estimated Rate Sheets.

During budget development, if the school is aware that an employee is about to retire, that employee's budgeted position level must not be changed.

4. If a school opts to purchase positions in addition to the norm-based staffing levels, the school is responsible for the cost of said positions' base salary and benefits, benefitted absences, substitutes, longevity, differentials, and increases in salary and benefits. For each register-carrying teacher purchased, schools should set aside funds for a minimum of 10 days of substitute time.
5. Staffing level for schools is determined each school year based on the school's Norm Day enrollment count. Therefore, schools that exercised flexibility in one year and wish to continue the same the following year, must implement the flexibility again.
6. Schools that receive *augmentation* for a specific resource must not exercise flexibility over the same type of resource allocated as part of the norm-generated and districtwide targeted school resources. Augmented resources **must supplement, not supplant** these resources. For example, if a school received an additional teacher as an augmentation to their norm-generated resources, then the school may not exercise flexibility over the norm-generated teacher in program 13027.
7. Continuing for the 2020-21 school year, elementary dual language/bilingual/foreign language immersion programs will be normed separately based on the enrollment count at the dual language center. For E-CAST, Master Planning and Demographics has generated a forecast for each continuing and newly-approved elementary program. The forecast will be the basis of allocations during budget development with changes applied in the fall as a result of the Norm Day settle-up process. Newly-



approved elementary dual language programs will have its own cost center and resources effective 2017-18 budget development.

Also, continuing for the 2020-21 school year, six auxiliaries (equivalent to 1.0 FTE) will be allocated to each secondary school with an approved dual language/bilingual/foreign language immersion program. Norm allocations for a dual language/bilingual/foreign language immersion program are funded under **Program 11119** and are part of a school's norm-generated positions based on Board-approved staffing ratios.

There is no flexibility allowed for allocations in Program 11119.

8. On August 23, 2016, the Los Angeles Board of Education approved health benefits for employees in Units F and G effective school year 2017-18.

The SEIU Agreement provides the opportunity for Unit F employees (Teacher Assistants) and Unit G employees (Community Representatives, Out-of-School Program Helpers, Out-of-School Program Supervisors, Out-of-School Program Workers, and School Supervision Aides) to be eligible for health benefits if they meet certain eligibility requirements. The eligibility is based on the hours worked in the immediate prior school year.

The requirements for benefit eligibility and benefits covered are as follows:

	Eligibility Requirements	Benefits Covered
Unit F	Must have worked at least 800 hours or more in one core assignment in the prior school year	100% of the cost of medical, dental, and vision coverage with no lifetime benefits for the employee only; the employee is responsible for the cost of dependent coverage
Unit G	Must have worked at least 1,000 hours or more in one core assignment in the prior school year	50% of the cost of medical, dental, and vision coverage with no lifetime benefits for the employee only; the employee is responsible for the cost of dependent coverage

The school or office purchasing the position is responsible for the cost of the benefits. For school year 2020-21, the cost of benefits for Unit F employees is \$5,255 and Unit G employees, \$2,628.

If purchasing a Teacher Assistant, the system will not automatically calculate the health and medical benefits. Beginning school year 2017-18, schools are responsible for budgeting the benefits for Teacher Assistants who may only work 3 hours per day in a school year but worked 800 hours or more in the prior school year. If a school did not budget for health and medical benefits but is charged for actual health and medical benefit expenditures, then the school must process a budget adjustment



request to fund the benefits. For more information, go to <https://achieve.lausd.net/cms/lib/CA01000043/Centricity/domain/133/benefits%20administration/active/Unit%20F%20and%20G%20Overview%20Page.pdf>.

9. Beginning 2019-20, schools opting to purchase Community Representatives and School Supervision Aides must budget for the cost of health and welfare and/or PERS, if applicable. See section on [Budget Guidelines For Positions](#).
10. **"Budget to Actual"** is the process of aligning the budget of Norm-based positions to actual cost (group/level) of the incumbents. Beginning 2018-19, the "Budget to Actual" policy in Program 13027 has changed. If the original allocation for positions is less than the actual cost of positions, additional funds are allocated. If the original allocation for positions is more than the actual cost of positions, the excess funds are recovered.
11. Since LAUSD receives a large amount of funds for K-3 Class Size Reduction, the District has developed the **K-3 Class Size Average and Enrollment Dashboard**. This revenue is estimated to be about \$100 million each year.

This dashboard is within the Norm Enrollment and Staffing Dashboards and can be accessed through this link <https://focus.lausd.net>. The job aid on how to use this dashboard can be accessed within the dashboard. A tool is also available to help schools review and monitor class enrollments, reorganize as needed, and ensure that the K-3 class size average does not exceed 24 students.

The following are some information about this dashboard and the requirements for K-3 Class Size Average:

- a) **A school site's (campus-wide) average K-3 class enrollment should not be more than 24.** The final average is based on class enrollments for school months within the P-2 period (school month 1 to the school month ending on or before April 15).
- b) If one school site's (campus-wide) average exceeds the required average of 24, LAUSD loses the total revenue for K-3 Class Size Reduction.
- c) An individual classroom may be higher or lower than 24 so long as the average class enrollment of all K-3 classrooms campus-wide is at or below 24.
- d) The averaging includes TK and ETK students.
- e) The averaging excludes students in Special Day Classes and Independent Study.
- f) All students in combination classes, e.g., grades 3-4 class, are included in the calculation of the average.



- g) The required maximum K-3 class size average is not applicable to charter schools.



BUDGET GUIDELINES FOR POSITIONS

CERTIFICATED EMPLOYEES

1. **Assistant Principal, Secondary (Generic) (13100659) or Assistant Principal, Elementary (13100680)**

This resource is allocated in Program 10552. **Flexibility is allowed on this resource.**

2. **Assistant Principal, Secondary Counseling Services (APSCS) (12200531)**

This resource is allocated in Program 10552.

To maintain continuity in school leadership teams, schools that currently have an Alternate Staffing Pattern (ASP) request in place, may submit an ASP request for approval for the 2020-21 school year. Otherwise, schools with an E-CAST enrollment projection that is sufficient to earn an APSCS must budget the APSCS position and cannot repurpose these funds. If a school is unable to recruit qualified candidates after a good faith recruitment effort, they may submit a request for an Alternate Staffing Pattern (ASP) to their Local District Superintendent for consideration. If an ASP is approved by the Local District Superintendent and the Human Resources Division, it will be to convert the APSCS position to an AP, Secondary or AP Elementary in the case of span schools. Conversion of this position to an Instructional Specialist is no longer a viable option. As part of the ASP, the school must identify an employee at the school site who will oversee the Master Schedule and counseling office. This employee must possess the appropriate Pupil Personnel Services credential.

Flexibility is allowed as indicated in the above paragraph.

3. **Counselor (12200533)**

Mandated counseling requirements must be met. Counseling resources must be budgeted in Program 13027 or Program 10529 prior to utilizing other TSP or categorical supplemental funds because these funds are intended to *supplement and not supplant* these resources. The Staffing and Resources Report (Version – BP1, Program 13027 or 10529) in Schools Front End reflects the minimum requirement to be budgeted in program codes 13027 or 10529 prior to utilizing other school budget accounts.

There is no flexibility allowed for the counselor position in programs 10529 and 13027.



4. Library Media Teacher (Teacher Librarian)

At senior high schools, Teacher Librarian (TL) positions and TL semester differentials are allocated in Program 10989. The ten (10) days of substitute time for the TL will continue to be allocated in program 13027. Schools that do not receive this resource and those opting to supplement their resources may budget for this position at their discretion. Work assigned to employees should be based on their class description. Specially-funded resources may be used to supplement Librarian resources for senior high schools. For a Library Media Teacher that is budgeted in Title I, four days of substitute time must be budgeted in the program. An additional six days of substitute time is allocated in the General Fund School Program 13027. The first four days of substitute time for the Library Media Teacher must be time-reported in Title I.

Schools purchasing this position must also budget either the TL differential with benefits included or the school's proportionate share if supplementing the TL allocation. See the Estimated Rate Sheets for the current year's cost.

There is no flexibility allowed on this resource.

5. Nurse

Mandated health requirements must be met. Once the District's minimum requirements are budgeted in Program 10529, additional categorical supplemental resources may be purchased to supplement, not supplant. Minimum requirements are established by the appropriate support unit. The Staffing and Resources Report reflects the minimum requirement. The allocation of nursing time has been determined based on a student-need norming model. Nurse resources will be adjusted during Norm Day Settle-up to ensure nursing services are aligned to identified student needs. District Nursing Services will have discretion to re-allocate nursing time based on students' health needs. While every effort will be made to minimize changes to the nursing allocation to schools, student health needs criteria will determine the need for nursing services therefore resulting in changes throughout the school year. These funds should not be used for activities such as health office management or to provide services that can be assigned to trained unlicensed staff.

There is no flexibility allowed on this resource.

District-funded credentialed school nurses are allocated in Program 10529 based on historical health needs, such as the number of students requiring mandated state screenings, with an Individualized Education Plan requiring a health assessment, with medical protocols, with diabetic care needs, with sports physicals requiring clearance, etc. Allocations were also adjusted upwards based on a school's duplicated targeted student population.



Whenever possible, all schools will receive their full School Nurse allocation. However, in the event there is a nursing staff shortage, schools may not be allocated the entirety of their School Nurse time. Schools may purchase additional nursing time from their budget based on student needs.

6. Principal

The California Education Code defines a school as having a principal.

There is no flexibility allowed on this resource.

7. Psychologist

LAUSD's minimum requirements must be budgeted in Program 13027 before utilizing categorical or TSP supplemental resources, i.e., Programs 7S046, 10552, etc. Additional Psychologist support may be allocated from Special Education funds. *Unrestricted* General Fund dollars must be in place for intervention and for identification of students with disabilities before *restricted* resources can be used. Minimum requirements are established by the appropriate support unit. The Staffing and Resources Report in Schools Front End (SFE) reflects the minimum requirement. Psychologist support may be adjusted at Norm Day.

There is no flexibility allowed on this resource.

8. Substitute, Teacher, Day-to-Day

Schools are allocated 10 days of day-to-day teacher substitute time per *Norm-generated* register-carrying teacher in Program 13027. The 10 days of substitute time for teachers in the Dual/Foreign Language/Bilingual Program (program 11119) and library media teachers in (program 10989) are also allocated in program 13027. It is recommended to set aside funds for a minimum of ten (10) days of substitute time per register-carrying teacher.

- a. If teacher attendance is high, a school may repurpose the substitute time to support other school-site needs. On the other hand, schools with low teacher attendance should set aside funds for teacher absences in excess of the ten days of substitute time for each register-carrying teacher.
- b. For register-carrying teachers that are budgeted in specially-funded programs, e.g. Title I-7S046, four days of substitute time must be budgeted in the same specially-funded program. After Norm Day, six days of substitute time will be allocated in Program 13027. Schools should time-report the first four days of substitute time in the specially-funded program.
- c. If a norm-generated register-carrying teacher is on a paid leave of absence, the cost of the long-term substitute in excess of the ten days of substitute time



is funded by the District. However, the cost of a long-term substitute for a vacant teacher position or for a register-carrying teacher on unpaid leave of absence is funded by the position's budget.

- d. Except for the first four substitute days purchased through specially-funded programs (see 8b above), schools must time-report all substitute time, including time for long-term leaves, in Program 13027.
- e. Schools pay for the cost of day-to-day substitutes for Regional Occupational Program (ROP) teachers.

9. Teacher, Register-Carrying

- a. Norm-generated teacher positions must be register-carrying with a class schedule in MiSiS.
- b. The United Teachers of Los Angeles (UTLA) and Los Angeles Unified School District (LAUSD) agreement Article XVIII-Class Size should be adhered to. If LAUSD's financial condition is such that Article XVIII-Class Size cannot be met, the class sizes should not exceed the 2020-21 class size maximums approved by the Board of Education. (See the School Fiscal Services Branch's website for 2020-21 staffing bulletins.)
- c. Schools may convert a vacant secondary teacher position into auxiliary periods after Norm Day. The school must submit a completed "Request For Auxiliary Teacher" form to the school's Instructional Director and Personnel Specialist for approval after Norm Day implementation is completed.
- d. Conversion of a norm teacher position to a dean position is allowed as long as the school does not purchase another teacher position out of Title I funds to replace the converted norm teacher position for any site within the school campus. Title I funds may supplement, not supplant, the core program. Supplanting is considered a disallowed cost which will be transferred to the school's General Fund School Program 13027. In addition, any overdrafts resulting from this conversion is the school's responsibility.
- e. **Physical Education Teacher Incentive Program (PETIP)** – PETIP is a board resolution to restore physical education at selected schools.
- f. **Special Education Teachers** – Schools that authorize Special Education-funded teachers to either teach general education students or to perform non-teaching or unapproved duties during the school day are not in compliance with policy and may be charged for unapproved staffing expenditures. There are some exceptions for select courses where at least 33% of the students enrolled are students with disabilities. Please refer to BUL-6257.0, High School "A-G" Graduation Requirements and Students With



Disabilities issued on May 19, 2014, for additional requirements and procedures.

CLASSIFIED EMPLOYEES

In developing school-site budgets, schools should follow the guidelines below for budgeting classified employees.

1. **Building & Grounds Worker, School Facilities Attendant, Plant Manager, and Assistant Plant Manager**

There must be sufficient custodial support to maintain the cleanliness of the campus. All plant managers, assistant plant managers, **and** building & grounds workers (BGW) must be budgeted at A-basis. School facilities attendants must be budgeted at C-basis. Employees should not work out of their respective classifications. In addition, the position level/title for plant managers and assistant plant managers are determined by Personnel Commission and must be adhered to. See Personnel Commission's website for classified employees' class descriptions. Custodial hours for continuation high schools, special education, or adult schools are not allocated in program 13027. However, if a regular school's campus houses either a charter school, special education, **or** continuation high school, the number of allocated custodial hours considers the enrollment count and square footage of these schools.

Approval from Maintenance and Operations is required prior to making any changes to Building & Grounds Worker and School Facilities Attendant positions. To seek approval, send an email to Adrian Pacheco at adrian.pacheco@lausd.net and copy Ramy Ibrahim at ramy.ibrahim@lausd.net and Anthony Durian at anthony.durian@lausd.net.

- a. **Budget changes to the Plant Manager and Assistant Plant Manager positions are not allowed.**
- b. If a school decides to implement flexibility over the custodial allocations and does not fully utilize monies provided to fund these custodial positions and supplies, Maintenance & Operations (M&O) will not provide custodial substitutes to cover day-to-day absences or emergency custodial supplies unless the school provides a funding source.
- c. Building & Grounds Workers and Assistant Plant Managers can work as night shift employees. Additional funds to pay for night-shift differential will be allocated by Facilities Fiscal Support Services. Plant Managers and School Facilities Attendants are day-shift employees. If a school prefers these positions to work the night shift, the school is responsible for the additional cost.



- d. If the school has a 4-hour custodial position, Facilities Fiscal Support Services will find another 4-hour position at a nearby school and assign these two 4-hour positions to one employee with an 8-hour assignment. If the school insists on hiring or keeping a part-time employee, the school will be responsible for 50% of the health and welfare benefit cost since part-time employees are eligible for full benefits.

2. Clerical Staff / Clerical Substitute

Norm-based clerical staff are allocated as full-time positions, i.e., 1.0, 2.0, etc. Partial clerical FTEs are no longer allocated.

Clerical substitutes must be time-reported in program code 13027.

Classified positions closed during budget development cannot be reopened until one year has lapsed.

For Special Education clerical position, see number 8 below.

3. Community Representative and School Supervision Aide

Assembly Bills 2160 and 2261 converted these positions from unclassified to classified positions. Below is a summary of each position's attributes:

	Community Representative	School Supervision Aide
Job Code	Community Rep. A – 29105337 Community Rep. C – 29105338	29105360
Proposed Work Schedules (hours/day)	1, 2, 3, 4, 5, and 6 (Existing 8-hour positions can be funded; no new 8-hour positions allowed)	0.75, 1, 2, 3, 3.75, 4, 5, and 6
Basis	C-basis, full year with either PARS or PERS	C-basis, full year with either PARS or PERS
Eligible for	OT, VA, paid holidays, KC, PN, FMLA, WC	OT, VA, paid holidays, KC, PN, FMLA, WC
Health and Welfare Cost (Budget Item 30224)	6 and 8-hour positions – additional cost of \$2,628 (manual budget adjustment)	6-hour positions – additional cost of \$2,628 (manual budget adjustment)
Health Benefit Eligibility (Unit G)	No change in eligibility; must have worked at least 1,000 hours or more in one core assignment in the prior school year	No change in eligibility; must have worked at least 1,000 hours or more in one core assignment in the prior school year



4. Financial Manager and Senior Financial Manager

Work assigned to these employees should be based on their class description. Schools may not purchase another classification in place of these positions, unless Personnel Commission issues approval prior to closing these positions. Access this link <https://achieve.lausd.net/Page/7274> for classified employees' class descriptions.

Once budget development is completed, the budgeted positions are reviewed, and school-pairing is determined to create full-time equivalent positions. As much as possible, schools that are geographically close to each other are paired together. Changes to budgeted positions must be communicated to Student Body Finance Support Unit at 213-241-2150. This unit is in-charge of supervising both positions.

Paired Financial Manager positions must be filled at the same time and must be coordinated with each paired site. Adjustments to allocated positions may be processed only during budget development.

5. Library Aide

This position is allocated in program code 10552, TSP-SENI. **Schools do not have flexibility over the allocated library aide position.** The allocated position may not be repurposed, modified, or closed but schools may suspend a past vacancy to capture salary savings. Schools that opt to purchase additional hours will pay for half of the health and benefit costs in addition to the increase in salary. Any unspent amount at the end of school year 2020-21 will carry over to the next school year.

6. Office Technician and Senior Office Technician

Schools may repurpose salary savings from converting a Senior Office Technician to Office Technician.

7. School Administrative Assistant

Work assigned to a School Administrative Assistant should be based on the class description. Schools may not purchase another classification in place of a School Administrative Assistant unless Personnel Commission issues approval prior to closure of the School Administrative Assistant position. Use this link <https://achieve.lausd.net/Page/7274> for classified employees' class descriptions.

8. Special Education Clerical Position

A clerical staff member, usually an Office Technician, must provide support for the Special Education Section 504. The requirements are:



- a. *0.50 FTE* for elementary schools with an enrollment of 300 or below, for middle schools with enrollment of 700 or below, and senior high schools with enrollment of 700 or below
- b. *1.0 FTE* for elementary schools with an enrollment of 301 or more, for middle schools with enrollment of 701 or more, and senior high schools with enrollment of 701 or more
- c. School sites sharing one campus must each budget for the legally-required Special Education clerical position. For example, if three schools share one campus and each school's Special Education clerical requirement is 0.50 FTE, then each school site must have a 0.50 FTE clerical position. Or, the schools may combine the positions and fund 1.0 FTE clerical position and a 0.50 FTE clerical position.

PURCHASED POSITIONS

If a school purchases a position in addition to the District staffing levels, the cost of the position's salary increase, salary step advancement, differential, increase in fringe benefits, and health and welfare, if any, is the responsibility of the school and should be funded appropriately.



BUDGET GUIDELINES FOR NON-POSITIONS

1. Accelerated Academic Literacy (AAL, Program Code 11448)

Middle and high schools (grades 6 – 9) that are implementing an intensive English Language Arts intervention program can be eligible to receive an auxiliary allocation using AAL funding. To receive this funding, schools must double-block the English core class with the intensive intervention class (same teacher and students), Literacy for Success (middle school) or Strategic Literacy (high school). An evidence-based intensive reading intervention curriculum must be taught in both courses of the double-block. Auxiliary funding will be based on meeting the program requirements and Norm Day enrollment (schools will not be required to submit an AAL Resource Allocation Request form). Special Education classes are not eligible for this funding. For additional information, please see the reference guide on student placement in secondary English Language Arts intervention courses.

2. Additional Support Services (Itinerant Positions)

If a school opts to purchase additional support services, funds should be set aside to fund the intended purchase. The cost of support services can be obtained from the Estimated Rate Sheets. Schools must submit the appropriate itinerant form to the department providing the support services. The forms are available from the School Fiscal Services Branch website at <https://achieve.lausd.net/sfs>.

3. Advances In Salary/Pay Scale Levels

For norm-generated positions in programs 10989, 11119, and 13027, the actual costs will be determined after Human Resources Division and Personnel Commission have processed Norm Day assignments. The positions are adjusted to the actual salary levels at no cost to the school.

During budget development, if a school establishes a new position at less than the districtwide average cost, the school is responsible for funding any changes in position costs. Once the position is filled, the position's budget line should be adjusted to the incumbent's actual cost.

If a school is restructured, actual costs are determined after the restructuring is in effect. Excess funds from restructuring will be recovered.

4. Differentials for Certificated and Classified Staff

Differentials for degree, longevity, or shift are part of the certificated and classified employees' salary. Schools receive additional funds for the cost of differentials of norm-generated positions in programs 10989, 11119 and 13027. However, schools



are responsible for the differentials of “purchased” positions, i.e., positions established at the administrator’s discretion or positions that are not Norm-based.

5. General Supplies

Schools should budget or set aside funds for general supplies based on the school’s needs.

6. Instructional Materials

The base allocation requires Local School Leadership Council (LSLC) approval if the base dollars for the instructional materials are transferred to another funding line. See additional information under “[Local School Leadership Council Budget Authority](#)”.

7. Interscholastic Athletic Program

Secondary schools participating in the Interscholastic Athletic Program receive an allocation in Program 13027 to pay for athletic differentials. Allocations are made at various times throughout the fiscal year based on the school’s athletic program. Schools must spend this allocation for athletic activities only. The rate of pay for the differential is subject to collective bargaining unit agreements. Schools should closely monitor the number of hours worked by Athletic Assistants to avoid overspending. Schools are responsible for funding any additional hours that are time-reported for Athletic Assistants beyond the allocation. School resources received for a specific athletic activity must be used to implement the same athletic activity. Non-implementation of the funded athletic activity will result to a reduction in Program 13027’s ending balance. For more information on the activity differentials, see reference guide REF-1802.16, “Time Reporting Instructions for Lump Sum Payment of Differentials.”

8. Junior Reserve Officers’ Training Corps Teachers (JROTC Instructors and Senior Instructors)

The JROTC program requires two (2) teacher positions that are sponsored by a military service component: one JROTC Instructor and one Senior JROTC Instructor. Schools that choose to host a JROTC program will receive a 0.50 FTE allocation for each position under program 11227, Teachers-JROTC. Schools must use Program 13027 to purchase the other 0.50 FTE of each allocated position.

In general, JROTC instructors are either on a 12-month or 10-month contract with their military service component. JROTC instructors on a 12-month contract are assigned to B-basis with LAUSD while JROTC instructors on a 10-month contract are assigned to C-basis with LAUSD. JROTC instructors are paid as worked employees. Their pay is not annualized. They are permitted to work 4 hours of Z-time if on an 8-



hour schedule or 3 hours of Z-time if on a 6-hour schedule. The Z-time is restricted to unassigned days per the LAUSD basis calendar at no cost to the school if pre-approved by the JROTC Coordinator and the school principal. Before the start of the school year, the JROTC Office will send their instructors assigned to C or B basis, a calendar which indicates the unassigned days that are eligible for Z-time. Z-time must be time-reported using Program 11227. Any extra time authorized by the school principal should be charged to a school program such as 13027.

Beginning in fiscal year 2019-20, the US Army Cadet Command authorized an 11-month contract for Army JROTC Instructors provided that the host school's principal approves and funds the difference between the 10-month and 11-month contracts. Army instructors on an 11-month contract are assigned to B-basis but will not be allowed to work Z-time at the end of their contract period.

If a school principal decides to end a JROTC program, the school is required to inform the JROTC Coordinator one school year in advance before implementation.

9. National Board Certified (NBC) Teacher Differential

Funds are allocated for the cost of the NBC Teacher differential.

10. Registration Adviser Time, Teacher Activity Differential, Temporary Personnel Time, and Classified Substitute Time

Schools may repurpose pre-registration adviser time, teacher activity differential, and classified substitute time at their discretion. The rate of pay for the differential is subject to collective bargaining unit agreements.

11. Testing Coordinator Differential

After Norm Day, selected schools receive an allocation in Program 13027 for academic testing activities. These funds are to be expended for academic testing activities only. Please note that funds from specially-funded programs, e.g., Title I, may not be used to fund testing differentials.



BUDGET MAINTENANCE

1. Budget Adjustments/Transfers

Schools may transfer any available amount to and from a commitment item within the same program code.

2. Carryover of Year-end Account Balances

Each fiscal year, Budget Services and Financial Planning Division issues a memorandum on policies whether account balances of specific program codes carry over to the following fiscal year or not. The carryover policies are determined each fiscal year and are dependent on the financial condition of LAUSD.

Positive and negative ending balances in program 13027 will carry over from 2019-20 to 2020-21. Program 13027 will absorb any overdrafts in specific accounts indicated in the annual carryover memorandum.

The statements above are subject to change. Refer to the carryover memorandum MEM-2464.16, "Carryover Policies for School Account Balances as of June 30, 2020".

3. Monitoring of Expenditures

Schools are expected to spend the current year resources on students who generate those resources. Schools are also expected to spend within their allocated resources, avoid overspending, and fund any overdrafts from appropriate resources. The Fiscal Specialists are always available to assist with monitoring expenditures and available balances.

Overspending in any school resource is not advisable as it will impact a school's budget and the financial condition of LAUSD and may have negative repercussions overall. See above for Carryover of Account Balances.

4. Monitoring of Procured Items

Throughout the school year, schools should process the online receipt of goods ("Goods Receipt") as soon as the goods and/or services have been received. Non-compliance to this requirement may have negative financial impact on the following year's school accounts. For reference, see the memorandum on Procurement Year-End Closing/Timeline Schedule issued by Procurement Services Division annually.



5. Salary Savings From Unfilled Positions

Salary savings from positions that have been vacant and unfilled may be transferred to other salary or non-salary budget lines. Salary savings may be captured only after the actual cost of positions have been determined as part of the Norm Day settle-up process.

6. Time Reporting

Positions purchased with Program 13027 funds must be time-reported in Program 13027. This may include classified employee substitutes and certificated day-to-day substitutes for register-carrying teachers. **Substitutes for positions funded by Program 11119, Dual/Foreign Language/Bilingual Program, must be time-reported in Program 13027.**

7. Transfer of Teacher Salaries and Benefits at Year End

Most resources allocated to school sites are part of LAUSD's Local Control Funding Formula (LCFF) revenue. A portion of the LCFF funds are revenues based on the Education Protection Act (EPA). Legislation requires that funds from the EPA portion of the LCFF be spent for school-related expenditures only. The EPA funds are held in central office. At the end of each fiscal year, Accounting and Disbursements Division transfers the cost of teacher salaries and benefits from Program 13027 to the EPA account. Although this transfer reduces the schools' expenditures in Program 13027, it is still a part of the schools' total expenditures and are considered in determining Program 13027's ending balance that may carry over to the next fiscal year.



TSP-SETTLEMENT – Program Code 10359

The School Innovation Funds (SIF) came about as a result of the ACLU vs. LAUSD case regarding LAUSD's use of the LCFF's Supplemental and Concentration Grant funds. Funds are allocated to select schools only and schools were selected through a ranking of schools consisting of multiple factors such as foster youth and homeless counts, Targeted Student Population (TSP) counts, suspension rate, and Smarter Balanced Assessment Consortium (SBAC) Math. Performance. These funds are directed to middle and high schools.

Funds are allocated during fiscal years 2017-18, 2018-19, and 2019-20. After the second year of funding, the third year of allocation were readjusted to reflect changes in schools' duplicated student counts. The school principal has the sole discretion and oversight on how these funds are utilized. These resources do not require School-site Council approval.

Unused funds as of the end of 2017-18, 2018-19, and 2019-20 will carry over to the following school year.

Schools were classified into three (3) tiers based on the amount of funds each school received under the settlement agreement. The amounts were calculated using a school's duplicated count of TSP students. Since all schools are high need, the tiers loosely correspond to enrollment.

Plans are required to be able to spend these funds. Each plan requires certain personnel be hired for an Achievement Through Support (ATS) team. Schools in higher tiers will be required to fill an entire team while the tier that receives the lowest amount of funds will only need to fill certain positions on the team. The purpose of the ATS is to improve school climate identified by the settlement and the District. As such, a tiered, integrated team of student support, the ATS, will provide wellness, restorative justice, child welfare and attendance, dropout prevention, intervention, and recovery and trauma-informed supports to schools. These teams will conduct a comprehensive needs assessment and will utilize evidence-based, data-driven approaches to build capacity and tailor multi-tiered systems of support and interventions to address the identified needs of each school community.

School principals provide the primary direction to the ATS team members at the school site. Local District and central office supports provide additional guidance consistent with the resilience curriculum framework and the restorative justice implementation expectations.



INNOVATION SCHOOLS

Tier	School
1	Eng and Tech at Esteban E. Torres High No. 3*
	HAAT at Esteban E. Torres High No. 4
	Horace Mann Junior High
	Los Angeles River at Sonia Sotomayor Learning Academy
	Sal Castro Middle
	Sylmar Biotech Health Academy
2	AMAS at Mervyn M. Dymally High
	Audubon Middle
	Augustus F. Hawkins – RISE
	Augustus F. Hawkins High A Critical Design and Gaming
	Augustus F. Hawkins High B Community Health Advoc
	Barack Obama Global Preparation Academy
	Berendo Middle
	Bret Harte Preparatory Middle
	Charles Maclay Middle
	Communication and Technology at Diego Rivera
	David Starr Jordan Senior High
	Dr. Julian Nava Learning Academies-Arts and Culture
	Dr. Julian Nava Learning Academies-SBT
	East Valley Senior High
	Helen Bernstein High*
	Johnnie Cochran, Jr. Middle
	NAVA College Preparatory Academy
	Performing Arts Community at Diego Rivera Learning
	Public Service Community at Diego Rivera Learning
	RFK Community Schools-Ambassador-Global Leadership
	Samuel Gompers Middle*
	Sun Valley High*
	Thomas Jefferson Senior High
3	Charles Drew Middle
	Crenshaw STEM Magnet*
	Dr. Maya Angelou Community High
	Edwin Markham Middle
	George Washington Carver Middle*
	George Washington Preparatory High
	John H. Leitchy Middles
	John Muir Middle
	Mary McLeod Bethune Middle
	Susan Miller Dorsey Senior High
	William Jefferson Clinton Middle
4	Edward R. Roybal Learning Center
	Foshay Learning Center
	Gardena Senior High
	Los Angeles Academy Middle
	Manual Arts Senior High
	Panorama High



	Robert Fulton College Preparatory
	Santee Education Complex
	Theodore Roosevelt Senior High
	Vista Middle

*Focus school identified in each Local District



TSP-STUDENT EQUITY NEEDS INDEX, Program Code 10552

Schools receive an allocation in Program Code 10552 based on various factors mentioned in the section [School Resources](#). The funds must support the needs of students identified as English learner, reclassified as fluent English proficient (RFEP), low income, and foster youth.

Positions funded with Program 10552 must align to the following goals as described in LAUSD's Local Control and Accountability Plan (LCAP).

1. 100% Attendance
2. 100% Graduation
3. Parent, Community, and Student Engagement
4. Proficiency For All
5. School Safety

Expenditures must directly support increased or improved services to the Targeted Student Population who generated the resource. Parents/guardians, teachers, principals, administrators, other school personnel, local bargaining units, and pupils must be consulted in the development of the LCAP per Education Code 52060 (g). Principals should share the draft TSP budget with stakeholders including all school councils and committees to provide an opportunity for input. The decision on how to use the funds does not require a vote of existing councils and/or committees but there is an expectation that input has been sought. Attestation of this input will be denoted on the Schools Front End Budget Signature page. In addition, because schools must ensure that the expenditures in all the TSP funds are aligned to LAUSD's LCAP goals and meet the needs of one or more of the target populations, schools must annually submit a TSP plan (TSP pages are included in the Single Plan for Student Achievement) to the Local District Director for approval during budget development.

Schools must adhere to the English learner mandates outlined in LAUSD's agreement with the Office For Civil Rights (OCR) and operationalized in the 2012 Master Plan for English learners. These mandates include, but are not limited to, instructional services designed for English learners to become proficient in English and to meet core academic standards, prevention and intervention for Long-term English learners, Designated and Integrated ELD, intervention for students unable to meet reclassification criteria, progress monitoring, and professional development to build teacher capacity. Schools must implement these mandates as indicated by data and fund them using TSP Program 10552. Schools must ensure that support staff, TSP Advisor or other staff funded by TSP, monitor compliance with District and federal mandates. For guidance and assistance, access the Multilingual and Multicultural Education Department (MMED) website at <https://mmed.lausd.net>, contact the Local District EL Program Coordinator, or call the MMED at 213-241-5582.

Schools must adhere to LAUSD policies, state laws, accountability mandates related to truancy and other absence-related interventions, as well as student services and support and delineate programs, responsible personnel, and services within the Safe School Plan (Chapter 5b and 7 for goals). Mandates are outlined in BUL-4926.2.



Performance metrics outlined in the LAUSD's Score Card and LCAP require all schools to monitor and reduce chronic absence rates (91% or lower attendance), increase 96% attendance rates, and increase graduation rates, particularly for the Targeted Student Populations. Applicable services include, but are not limited to, child welfare and attendance services, absence prevention, early intervention, intensive intervention, and data monitoring to increase 96% attendance rates and decrease chronic absence rates (91% or lower attendance). Schools must implement these mandates and may fund Pupil Services and Attendance (PSA) Counselors and Psychiatric Social Workers (PSW) using TSP Program 10552. For guidance and assistance, access the Pupil Services website at <https://achieve.lausd.net/pupilservices>, contact the Local District PSA Field Coordinator, or call Pupil Services at 213-241-3844. Schools should ensure that support staff (PSA Counselor, Secondary Counselor) monitor compliance with District and federal mandates (AB 216, partial credits) for all foster youth.

Below are questions that will help in developing the budget for TSP Program 10552:

1. Is the planned use of funds clearly designed to:
 - a. directly support ELs in acquiring English language development? (e.g., intervention for students not meeting CELDT proficiency over time)
 - b. address the academic needs of EL, low income, or foster youth students who are at-risk of not achieving proficiency in ELA or Math.?
 - c. address EL, low income, or foster youth student engagement issues such as absenteeism or dropping out of school?
 - d. address climate/culture issues such as the suspension or expulsion of EL, low income, or foster youth students?
2. If supplemental materials and/or equipment are being purchased, is it clearly described how the materials and/or equipment will support the academic achievement of at-risk students?
3. If positions are being funded, is it clearly described how the positions will provide direct support to EL, low income, or foster youth students? (e.g., plan intervention, monitor progress in academics)
4. If general supplies are being purchased, is a rationale provided?
5. If clerical and/or custodial overtime is being funded, is a rationale provided?
6. Are all the proposed expenditures on the list of allowable LCAP expenditures?



General Guidelines

1. Core services must be budgeted before purchasing additional resources with the TSP program. These resources include, but are not limited to, norm-generated register-carrying teachers, counselors, and psychologists.
2. If a school closes a norm-generated position, it cannot be re-purchased with TSP program 10552.
3. If a school received an augmentation resource, the school may not exercise flexibility over the same type of resource budgeted in the TSP program.
4. If a school purchases a teacher position with the TSP program, it is the school's responsibility to fund for the position's base salary and benefits, longevity, differentials, benefitted absences, and substitute days. For each teacher position purchased, the school must fund a minimum of ten (10) days of substitute time.
5. Schools must budget *newly-established* or *vacant* positions at the districtwide average cost. Contact your Fiscal Specialist to obtain the districtwide average cost of positions. Once the position is filled, the budget for the position must be updated to align with the incumbent's step or group/level.

PROGRAM CODES FOR THE LCAP

Beginning 2020-21, new program codes were established for the district's Local Control and Accountability Plan (LCAP). This will provide better tracking of the Local Control Funding Formula's (LCFF) supplemental and concentration grant dollars (TSP), as well as increase budget transparency. After budget development, budget plans out of program code 10552 (TSP-SENI) will be transferred to the following LCAP program codes:

- Program code 10983 – Goal 1, 100% Graduation
- Program code 10984 – Goal 2, Proficiency For All
- Program code 10985 – Goal 3, 100% Attendance
- Program code 10987 – Goal 4, Parent and Community Engagement
- Program code 10988 – Goal 5, School Safety

Carryover funds from 2019-20 in program code 10553 (TSP-Transitional SENI) are not included in the LCAP budget plan for 2020-21.



SHARED SITES

BACKGROUND

Shared sites or shared cost centers have been established for schools that share a school facility or campus. A shared site has multiple home cost centers, i.e., home cost center and shared cost center(s). The home cost center is coded with the last 2 digits ending in "01", e.g., 1333301. The cost center sharing the campus is coded with the last 2 digits ending in "39", e.g., 1888839. This coding was established to better assist schools with personnel assignment and time-reporting as well as to avoid payroll errors.

BUDGETING SHARED POSITIONS

Positions may be established at a shared cost center, but expenditures will post to the home cost centers where the 2OTHS-L lump sum dollars are budgeted. Any positive time-reporting should be accounted to the home cost centers. Expenditures are not allowed at the shared cost center.

For sharing purposes, shared positions must be created as itinerant positions. After budget development, freeze approval procedures must be followed to establish itinerant positions.

Teachers must be assigned to one attendance-reporting location code. LAUSD's attendance-reporting location codes are Regular Schools, Magnet Schools, and Magnet Centers. Register-carrying teacher and itinerant register-carrying teacher positions cannot be established at the shared cost centers.

Certificated non-register-carrying positions and classified positions may be shared and the cost of the itinerant service must be budgeted as lump-sum dollars in budget line "2OTHS-L" at each home cost center.

A. General Fund – Regular Programs

Program Codes 10397, 10552, 13027, 13938, 13986, and 14242 may be used to establish itinerant shared positions at the shared cost center. Itinerant positions must be budgeted as lump-sum dollars in budget line "2OTHS-L" at each home cost center.

- Twelve (12) is the maximum number of funding lines per itinerant position.
- Classified positions are allowed - Plant Manager, Assistant Plant Manager, Building & Grounds Worker, Financial Manager, School Facilities Attendant, Office Technician, etc.
- Certificated non-register-carrying positions (non-classroom assignments) are allowed.



- School personnel must ensure that the amount contributed by each home cost center in 2OTHS-L is sufficient before sending the request to the Fiscal Specialist, to establish the requested itinerant position. If the actual cost is not known at the time the itinerant position is established, it is the responsibility of school personnel to adjust the budgeted cost to match the actual salary step/level of the incumbent.
- Schools must provide the Fiscal Specialist a completed Itinerant Position Requisition (IPR) form for the shared itinerant position(s) indicating the funding program and funding percentage for each home cost center.
- The Fiscal Specialist should provide the required document(s) to Position Management Unit in Budget Services and Financial Planning Division to establish the position in the budget system at the shared cost center.

B. General Fund - Specially-funded Programs (SFP)

Federal resources such as Title I funds are allocated to schools with a "County-District-School" (CDS) code. Therefore, expenditures may not exist at shared site location codes. For sharing purposes, Specially-funded positions, **either single-funded with specially-funded programs or multi-funded with SFP and Regular programs**, may be established as itinerant positions.

- Certificated non-register-carrying positions and classified positions (e.g., Categorical Program Adviser, Office Technician, etc.) may be shared. The cost of the itinerant service(s) must be budgeted as lump-sum dollars in budget line "2OTHS-L" at the home cost center.
- School personnel and Fiscal Specialists must ensure that the contribution of each home cost center in 2OTHS-L is budgeted at the Districtwide average cost before sending the request to Budget Services and Financial Planning Division to establish the requested itinerant position.
- Schools must provide the Fiscal Specialist a completed Itinerant Position Requisition (IPR) form for the shared itinerant position(s) indicating the funding program and funding percentage for each home cost center.
- The Fiscal Specialist should provide the required document(s) to Position Management Unit in Budget Services and Financial Planning Division to establish the position in the budget system at the shared cost center.
- School personnel is responsible for maintaining and providing mandated time-reporting documents for audit purposes.



- Certificated and classified positions funded with specially-funded programs cannot be suspended and moved to the shared cost center. These positions must be established as itinerant positions.

C. Other Funds

Expenditures funded by federal resources must be budgeted at the school-site cost center. Resources funded by funds other than the General Fund should not be moved to shared-site cost centers.

D. Non-position Budget Line Items

Non-position budget line items such as instructional materials, general supplies, teacher X-time, teacher Z-time, overtime, and contracts cannot be established at the shared-site cost centers. These must be budgeted at the school-site cost center.



SHARED-SITE CAMPUSES

Shared-Site Cost Center	Shared Site Campus	School-Site Cost Center	School Name
1518639	Walnut Park MS Campus	1519301	Walnut Park MS STEM
		1839001	Walnut Park MS SJ/SL
1597839	Orchard Academies Campus	1515301	Orchard Academies #2B
		1515401	Orchard Academies #2C
			Magnolia Science Academy -Bell
1521239	Hollenbeck MS Campus	1761501	Boyle Heights STEM High School
		1817901	Hollenbeck MS
		1817902	Hollenbeck MS STEMM Magnet
		1817903	Hollenbeck MS Law/Public Service Magnet
1597939	San Fernando MS Campus	1650101	San Fernando MS Inst of Applied Media
		1835801	San Fernando MS
1760939	Westchester	1524001	New Middle School Pathway
		1894301	WESM Health/Sports M
		1894309	WESM A/A Sci(Gft/Hi
		1894310	WESM Environ/Nat Sc
			Ocean Charter School
1764339	Narbonne SH Campus	1877901	Narbonne SH
		1877902	Narbonne Math/Sc Mag
		1883801	Narbonne HS-Humnties & Artsof LA
			Patton High School
1767039	Sylmar HS Campus	1765801	Sylmar Promise Acad @ Sylmar
		1887801	Sylmar SH
		1887802	Sylmar Math/Sci Mag
			Evergreen High School
1767539	Jefferson HS Campus	1761401	Nava College Preparatory Academy
		1871401	Jefferson SH
1767639	Carson SH Campus	1765601	Acad of Med Arts @ Carson SH
		1765701	Acad of Ed & Empt @ Carson SH
		1857501	Carson SH
			Eagle Tree Continuation HS
1767739	Augustus Hawkins SH Campus	1766501	Hawkins SH CHAS



Shared-Site Cost Center	Shared Site Campus	School-Site Cost Center	School Name
		1766601	Hawkins SH RISE
		1871301	Hawkins SH C/DAGS
1767839	Linda E Marquez HS Campus	1766901	Marquez SH Soc Jus
		1772501	Marquez SH Libra
		1886601	Marquez SH HPIAM
1768039	Legacy SH Complex Campus	1766401	Legacy SH Visual and Performing Arts
		1870101	Legacy SH International Studies LC
		1892101	Legacy SH Sci Tech Engineering Arts Math
1770439	Chavez LA Campus	1771501	Chavez LA - ARTES
		1771601	Chavez LA-Soc Jus Hum Acad
		1771701	Valley Region HS#5-ASE
		1890101	Chavez LA-Teacher Prep Acad
1770539	Rivera Learning Complex Campus	1771801	Rivera LC Community & Technology
		1771901	Rivera LC Green Design
		1772101	Rivera LC Performing Arts
		1886701	Rivera LC Public Service Community
1772939	Helen Bernstein HS Campus	1773401	Bernstein SH STEM
		1869601	Helen Bernstein High School
		1869602	Bernstein HS Cine Arts/Creative
			APEX Academy
			Alonzo CDS
1773539	Esteban Torres HS Campus	1777201	ELA Renaissance AC @ Torres HS
		1777301	Eng & Tech Ac @ Torres HS
		1777501	Hum Aca-Art & Tech @ Torres HS
		1777701	Soc Jus Ldshp Ac @ Torres HS
		1860601	ELA Perf Arts Ac @ Torres HS
1773639	RFK Comm Sch Welcome Center	1236901	RFK Comm Schs-Ambassador Sch-Global Educ
		1236902	RFK Ambsdr Gbl Maintenance Bil Spanish
		1236903	RFK Ambsdr Gbl Ed Dual Language Korean
		1777101	RFK Comm Schs-Ambassador Sch-Glbl Ldrshp



Shared-Site Cost Center	Shared Site Campus	School-Site Cost Center	School Name
		1778001	RFK Comm Schs-UCLA Community School K-12
		1778002	RFK UCLA Comm Sc Maintenance Bil Spanish
		1778301	RFK Comm Schs-New Open World Acad K-12
		1820601	RFK Comm Schs-Sch Visual Arts & Hum
		1850101	RFK Comm Schs-LA High Sch of the Arts
1773739	Roosevelt SH Campus	1774901	Roosevelt SH
		1774902	Roosevelt HS Law/Public Services Magnet
		1775101	Roosevelt SH Math/Science Magnet
1773939	Belmont HS Campus	1804501	Sal Castro Middle School
		1854301	Belmont SH
			Rise Kohyang HS
			Newmark HS
1774139	Contreras LC Campus	1820701	Contreras LC-Acad Leadership Community
		1851701	Miguel Contreras Lrng Complex
		1852701	Contreras LC-School of Social Justice
		1877401	Contreras LC-LA School of Global Studies
1811239	Drew MS Campus	1756601	University Pathways Public Svc Academy
		1811201	Drew MS
		1811202	Drew G/HA Mag
1816039	Gompers MS Campus	1756701	University Pathways Medical Mag Academy
		1816001	Gompers MS
1860739	East Valley HS Campus	1760401	Science Academy G/HG/HA/STEM Magnet
		1860701	East Valley HS
1873639	Los Angeles SH Campus	1608701	Girls Academic Leadership Academy (GALA)
		1873601	Los Angeles SH
		1873602	Los Angeles SH Mag
1892839	Washington Prep SH Campus	1756901	Boys Academic Leadership Academy



Shared-Site Cost Center	Shared Site Campus	School-Site Cost Center	School Name
		1892801	Washington Prep SH
		1892802	Washington Music Magnet
		1892803	Washington M/SC Magnet



PER PUPIL SCHOOLS – Program Code 10397

Per Pupil Schools may include traditional schools, Pilot Schools, and Network Partner Schools that receive resources in the General Fund School Program 13027 based on the same staffing ratios and rates for other schools, as detailed in this manual. These schools are eligible to receive an additional allocation in Program 10397 if their calculated revenue exceed their budgeted expenditures.

The following factors impact a Per Pupil School's funding:

1. The state's funded LCFF rates per Average Daily Attendance (ADA) per grade span
2. The District's total funded ADA
3. The individual school's P-2 ADA
4. The school's unduplicated count
5. The school's E-CAST enrollment/Norm Day enrollment
6. Non-school site costs
7. Number of schools participating in the Per Pupil School funding model

PER PUPIL REVENUE

Calculated revenue for Per Pupil Schools is determined using Per Pupil Revenue Rates developed based on the Local Control Funding Formula (LCFF). Revenues are determined across several categories including Base Grant, Supplemental Grant, Concentration Grant, Targeted Instructional Improvement Block Grant (TIIBG), Transportation, and other funding sources.

Base Grant revenue refers to the LCFF revenue earned by a school's *general education* student population regardless of whether students are identified as high-needs or not.

Supplemental Grant revenue is based on the school's projected unduplicated count of students identified as English learner (EL), low income, and foster youth. These students may also be referred to as "high-need" students or Targeted Student Population (TSP). *Unduplicated* refers to the count of these identified students where a student is counted only once even if he or she is identified as both EL and low income.

Concentration Grant revenue is calculated for schools with a high-needs student population of more than 55% of its enrollment. This is calculated by taking a school's unduplicated pupil percentage (UPP) by dividing the unduplicated count by the total enrollment and subtracting 55% from it. If a school has a UPP of 85%, then 30% would be used to determine the school's concentration grant revenue.

Targeted Instructional Improvement Block Grant (TIIBG) and **Transportation** rates are based on the amount of revenue received from the state in 2012-13.



Other funding sources are determined using a school's projected average daily attendance (ADA) in the current fiscal year.

LCFF Rates Per ADA (district-calculated rates)

Grade Span	Base	Supplemental	Concentration	TIIBG	Transportation	Other Funding Sources
K-3	\$8,520	\$472	\$1,132	\$1,122	\$189	\$1,147
4-6	\$7,833	\$437	\$1,074	\$1,122	\$189	\$1,147
7-8	\$8,066	\$454	\$1,173	\$1,122	\$189	\$1,147
9-12	\$9,347	\$541	\$1,373	\$1,122	\$189	\$1,147

The rates above do not apply to Affiliated Charter Schools.

As mentioned above, Base, TIIBG, Transportation, and Other Funding Sources are determined using a school's projected ADA for the immediate prior fiscal year. The section below provides details on how ADA is calculated.

Average Daily Attendance (ADA)

ADA is calculated by dividing the *Student Days of Attendance* by the *Instructional Days* for a given apportionment/reporting period (i.e., P-1, P-2, or Annual).

P-2 refers to the Second Principal Apportionment period which is the basis of school districts' funding from the state. This period is from the beginning of the instructional calendar through the full school month ending on or before April 15.

For purposes of a school's revenue calculation, the P-2 ADA of K-12 students in the general education program, not special day program, is used in the calculation of ADA percentage.

1. *Student Days of Attendance* is the sum of students in attendance for each day in a given apportionment/reporting period. See table below for example.

Day 1	30 students
Day 2	29 students
Day 3	31 students
Total	90 students

Daily attendance is recorded in My Integrated Student Information System (MiSiS).

Each school month, a school's daily attendance records are compiled and summarized by grade span by generating the monthly Statistical Reports in MiSiS. The attendance data used in the calculation of ADA is displayed on the



Statistical Report under 'Days of Actual Attendance'. See sample of a Statistical Report below.

ABC ELEMENTARY Elementary Statistical Report																	User Name:				
Cost Centre Code: 1 01		Local District: C		LOS ANGELES UNIFIED SCHOOL DISTRICT													School Phone Number: (323) 255-1434				
School Year: 2016-2017		School Month: 4		Run Date and Time: 1/28/2017 9:16:01 PM																	
Month - (Date Range) : 4 - (11/07/16 - 12/02/16)																					
Attendance Category	Days Not Enrolled	Unexcused Absences	Excused Absences	Days of Actual Attendance	Number Brought Forward	Number Enrolling						Number On Register	Number Withdrawing								Number Remaining
						E1	E2	E3	E4	E5	E7		L1	L2	L3	L4	L5	L7	L8		
KINDERGARTEN	17	22	18	545	42	0	0	0	0	0	1	43	0	1	0	0	0	0	0	42	
GRADE 1-3	38	11	50	1889	140	1	0	1	0	0	0	142	0	2	0	0	0	0	0	140	
GRADE 4-6	5	20	36	1325	98	1	0	0	0	0	0	99	0	0	0	0	0	0	0	99	
TOTAL REG K-6	60	53	104	3759	280	2	0	1	0	0	1	284	0	3	0	0	0	0	0	281	
TK	0	5	12	165	13	0	0	0	0	0	0	13	0	0	0	0	0	0	0	13	
Transitional K Exp.(TE)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
No. Of Days Taught: 14																					
Control Number: 002																					
I certify that the above figures are a true and correct compilation of individual student attendance records and that supporting worksheets are available for audit.																					
Principal or Authorized Designee																					
DISTRIBUTION:																					
Original:ATTENDANCE & ENROLLMENT SECTION, 26TH FLOOR BEAUDRY BLDG																					
Copy1.SCHOOL FILE																					

2. *Instructional Days* is the sum of the instructional days in all school months included in the reporting period. The number of instructional days for a given school month is displayed on the statistical report under "No. of Days Taught". It is also on the instructional calendar as shown below under "Days of Inst."

SCHOOL YEAR 2016-17																Single Track										Days of Inst.
School Month	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F						
1	AUG 15	16	17	18	19	22	23	24	25	26	29	30	31	SEP 1	2	5	6	7	8	9	17					
2	SEP 12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	OCT 3	4	5	6	7	18					
3	OCT 10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31	NOV 1	2	3	4	18					
4	NOV 7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	DEC 1	2	14					
5	DEC 5	6	7	8	9	12	13	14	15	16	JAN 9	10	11	12	13	16	17	18	19	20	18					
6	JAN 23	24	25	26	27	30	31	FEB 1	2	3	6	7	8	9	10	13	14	15	16	17	20					
7	FEB 20	21	22	23	24	27	28	MAR 1	2	3	6	7	8	9	10	13	14	15	16	17	18					
8	MAR 20	21	22	23	24	27	28	29	30	31	APR 3	4	5	6	7	10	11	12	13	14	14					
9	APR 17	18	19	20	21	24	25	26	27	28	MAY 1	2	3	4	5	8	9	10	11	12	20					
10	MAY 15	16	17	18	19	22	23	24	25	26	29	30	31	JUN 1	2	5	6	7	8	9	18					
	JUN 12																				180					

◀ Returning from Winter Break

○ Legal Holiday

□ School Holiday

◻ Unassigned Day

◇ Pupil-Free Day

Not in Session

▽ Norm Classification



3. *P-2 Average Daily Attendance* is the sum of all attendance divided by the total instructional days from the beginning of instructional year to the school month ending on or before April 15.

Example: P-2 Period = 137 instructional days; student days of attendance = 50,000

$$\text{P-2 ADA} = 50,000 / 137 = \mathbf{364.96 \text{ units of ADA}}$$

Ratio of P-2 ADA to Norm Day Enrollment

This ratio or percentage is calculated by dividing a school's P-2 ADA by the Norm Day enrollment. See example below.

Example: P-2 ADA = 364.96 units; Norm Day enrollment = 430
 % of P-2 ADA to Norm Day Enrollment = $364.96 / 430 = \mathbf{85\%}$

Revenue Calculation

The ratio of P-2 ADA to enrollment is used to calculate each school's revenue. The P-2 ADA from the immediate prior year is divided by the Norm Day enrollment from the same year. The calculated ratio is then multiplied by the current fiscal year's *Norm Day enrollment* to arrive at the estimated P-2 ADA. To estimate the school's revenue, the estimated P-2 ADA is multiplied by the revenue rates for each of the grade spans shown in the revenue rates table.

$$\begin{aligned} & 2019-20 \text{ P-2 ADA} \\ & \div 2019-20 \text{ Norm Day Enrollment} \\ & = 2019-20 \text{ Ratio of P-2 ADA to Norm Day Enrollment (\%)} \\ & \times 2020-21 \text{ Norm Day Enrollment} \\ & = \text{Estimated 2020-21 P-2 ADA} \\ & \times \text{LCFF Rates Per ADA Per Grade Span} \\ & = \text{REVENUE} \end{aligned}$$

Budget Development Estimate and Norm Day Adjustment

Allocations at budget development will be calculated using an estimate based on the previous year's allocation. Schools will receive 80% of the previous year's allocation.

After Norm Day, the school's revenue will be calculated using the above process. The school's budgeted expenditures are updated to reflect staffing resources based on the current fiscal year's *Norm Day enrollment* as opposed to *E-CAST enrollment* used at budget development. Schools can view details about their Norm Day enrollment by accessing the Norm Day Enrollment Dashboard at <https://focus.lausd.net>.



The calculated revenues and budgeted expenditures are compared to determine the final allocation amount. This amount is compared to the budget development estimate, and any increases or decreases will be implemented in TSP-Per Pupil Schools, Program Code 10397.

For example, a school receives \$10,000 as the budget development estimate. In the Norm Day adjustment calculation, their revenues exceed budgeted expenditures and the final allocation amount is determined to be \$15,000. The school will receive an adjustment of \$5,000 in Program Code 10397 as their Norm Day adjustment.

If the final allocation amount was \$9,000, a negative adjustment of \$1,000 would be posted to Program Code 10397 to reduce the allocation from the budget development estimate to the final allocation amount.



DETERMINING THE TSP-PER PUPIL SCHOOLS ALLOCATION, PROGRAM CODE 10397

The calculated revenue for each Per Pupil School is compared to the school's total projected unrestricted expenditures. Schools with expenditures that exceed revenues are held harmless. Schools with revenues that exceed expenditures receive an allocation in Program 10397, TSP-Per Pupil Schools. Expenditures in this program **must support the needs of English learners, low income, and foster youth**.

If funds are not available to fully fund the amount of excess revenue over expenditures for all Pilot Schools and Network Partner Schools, the school allocations in Program 10397 will be proportionately reduced to total to the amount of available funds for the Per Pupil Schools program.

As mentioned above, the resources in Program 10397 must support the needs of English learners, low income, and foster youth. Positions, services, and programs funded with Program 10397 must be aligned to the following goals as described in LAUSD's LCAP:

1. 100% Attendance
2. 100% Graduation
3. Parent, Community, and Student Engagement
4. Proficiency For All
5. School Safety

Expenditures in Program 10397 must directly support increased or improved services for English learner, low income, and foster youth. Parents, guardians, principals, administrators, other school personnel, local bargaining units of the school district, and students must be consulted in the development of LAUSD's LCAP per Education Code 52060 (d) (3). Based on this, principals should share the draft TSP-Per Pupil Schools budget with stakeholders including all existing councils and committees to provide opportunities for input. The decision on how to use these funds does not require a vote of existing councils and/or committees but there is an expectation that input has been sought. In addition, because schools must ensure that the expenditures in all the TSP funds are aligned to LAUSD's LCAP goals and meet the needs of one or more of the target populations, schools must annually submit a TSP plan (TSP plan pages are included in the Single Plan for Student Achievement) to the Local District Director during budget development.

Schools must adhere to the English learner mandates outlined in LAUSD's agreement with the Office for Civil Rights (OCR) and operationalized in the 2012 Master Plan for English learners. These mandates include, but are not limited to, instructional services designed for English learners to acquire English proficiency and have access to core instruction, prevention and intervention for Long-Term English learners, Designated and Integrated ELD, intervention for students unable to meet reclassification criteria, progress monitoring, and building teacher capacity.

Schools may purchase an out-of-classroom position, i.e., TSP Program Adviser, to ensure compliance with above-mentioned agreements. Schools must implement these mandates



as appropriate and fund them using TSP-Per Pupil Schools Program Code 10397. For guidance and assistance, access the Multilingual and Multicultural Education Department (MMED) website at <https://mmed.lausd.net>, contact the LD EL Program Coordinator, or call the MMED department at 213-241-5582.

Schools should ensure that Pupil Personnel staff monitor compliance with District and federal Mandates AB216, AB490 including partial credits, for all foster youth.

Funds in Program 10397 carry over to the next fiscal year.

GUIDING QUESTIONS FOR TSP BUDGET DEVELOPMENT

1. Is the planned use of funds clearly designed to:
 - a. directly support ELs in acquiring English language development? (e.g., intervention for students not meeting CELDT proficiency over time)
 - b. address the academic needs of EL, low income, or foster youth students who are at-risk of not achieving proficiency in ELA or Math.?
 - c. address EL, low income, or foster youth student engagement issues such as absenteeism or dropping out of school?
 - d. address climate/culture issues such as the suspension or expulsion of EL, low income, or foster youth students?
2. If supplemental materials and/or equipment are being purchased, is it clearly described how the materials and/or equipment will support the academic achievement of at-risk students?
3. If positions are being purchased, is it clearly described how the positions will provide direct support to EL, low income, and foster youth students? (e.g., plan intervention, monitor progress in academics)
4. If general supplies are being purchased, is a rationale provided?
5. If clerical and/or custodial overtime is being funded, is a rationale provided?
6. Are all proposed expenditures in the list of allowable LCAP expenditures?

GENERAL GUIDELINES

1. Schools may choose to purchase an Assistant Principal (AP) position. Two schools of the same school type, e.g., both elementary, and the same compensation level



may choose to share an Assistant Principal. Each school may purchase a 0.50 FTE each. Time management status will be 1, positive time-reporting. Each school is responsible for daily time-reporting.

If a school funds an AP, then the AP will be responsible for all activities, services, and mandates related to English learners, low income, and foster youth students.

2. Schools may also choose to purchase a TSP Program Adviser. For this job code, schools must purchase a minimum 0.50 FTE. Schools can combine the TSP Program Adviser with the Categorical Program Adviser in Title I. Each position must be a minimum of 0.50 FTE. This combination will require a multi-funded time-reporting (MFTR) document.

If a school funds a TSP Program Adviser, then the TSP Program Adviser will be responsible for all the activities, services, and mandates related to English learners, low income, and foster youth students.

3. For register-carrying teachers that are budgeted in the TSP-Per Pupil Schools Program 10397, ten (10) days of substitute time must be budgeted in the program.
4. If a school closes a Norm-based position, the position cannot be re-purchased with TSP-Per Pupil Schools Program 10397 funds.
5. Positions with incumbents should be budgeted at the incumbent's actual salary level. Schools should budget newly-established positions at the districtwide average cost. Contact your Fiscal Specialist to obtain the districtwide average cost of positions.

FREQUENTLY ASKED QUESTIONS

1. Q. *Why is the attendance percentage in MyData different from the P-2 ADA to enrollment percentage?*

A. The percentages referred in the question serve different purposes. Thus, the data used in the calculations differ. The differences are as follows:



MyData's Attendance Percentage	Percentage of P-2 ADA to Enrollment
Uses attendance data of all students enrolled at the school	Uses attendance data of non-SDP students only
Uses cumulative attendance based on calendar months, i.e., August, September, etc.	Uses cumulative attendance based on school months, i.e., month 1, month 2, etc.
Attendance is for the entire school year	Attendance is for the P-2 period only, generally, months 1-8
Calculated by dividing student attendance days by student enrollment days	Calculated by dividing the school's P-2 ADA by the Norm Day enrollment

2. Q. *What factors outside of a school's control affect the allocations to Per Pupil Schools?*

A. The following factors affect the amount that Per Pupil Schools receive in Program 10397:

1. The state's funded LCFF rates per Average Daily Attendance (ADA) per grade span
2. The District's total funded ADA
3. The individual school's P-2 ADA
4. The school's unduplicated count
5. The school's E-CAST enrollment/Norm Day enrollment
6. Non-school site costs
7. Number of schools participating in the Per Pupil Schools funding model

3. Q. *Since the revenue and expenditures are recalculated during Norm Day Settle-up, do you recommend not to spend all the funds received during budget development?*

A. Please keep in mind the various factors that may impact the allocation in Program 10397 as mentioned above. Changes in any or several of the above factors will impact a Per Pupil School's allocation in Program 10397 during the Norm Day Settle-up process. So, we recommend that the initial allocation in Program 10397 not to be fully spent before the Norm Day Settle-up process is completed.

4. Q. *If Norm Day is in September, why can't the settle-up be processed earlier than December?*

A. Unfortunately, we must wait for Norm Day adjustments to be implemented which may include appeals based on Norm Day Enrollment counts.



PER PUPIL SCHOOLS THAT ARE PILOT SCHOOLS

Fund Center	School Name
1226901	Balboa El G/HG/HA Mag
1227401	Baldwin Hills El
1773401	Bernstein SH STEM
1761501	Boyle Heights STEM
1765701	Carson Acad Ed & Emp
1765601	Carson Acad Med Arts
1771501	Chavez LA ArTES Mag
1771701	Chavez LA ASE
1771601	Chavez LA SJ Hum Ac
1851701	Contreras Bus. Tourism
1820701	Contreras LC ALC
1852701	Contreras LC Soc Jus
1871001	Early College Acad
1408201	Garvanza El
1238501	Gratts LA for YS
1871301	Hawkins SH C/DAGS
1766501	Hawkins SH CHAS
1766601	Hawkins SH RISE
1886601	Marquez SH HPIAM
1772501	Marquez SH Libra
1766901	Marquez SH Soc Jus
1883801	Narbonne SH HArts LA
1761401	Nava College Prep
1517301	Nava LA Bus&Tech Sch
1863601	Polytechnic SH
1230301	Porter Ranch School
1236901	RFK Ambsdr Glbl Edu
1777101	RFK Ambsdr Glbl Ldsh
1850101	RFK LA SH Arts
1778301	RFK New Open Wld
1820601	RFK Sch Vis Arts/Hum
1778001	RFK UCLA Comm Sch
1771801	Rivera LC Com & Tech
1771901	Rivera LC Grn Design
1772101	Rivera LC Perf Arts
1886701	Rivera LC Pub Srv
1688401	Roybal-Allard El
1650101	San Fernando MS IAM
1857701	Sotomayor LA LARS
1860601	Torres ELA PA Mag
1777301	Torres Eng & Tech
1777501	Torres Hum/Art/Tech



Fund Center	School Name
1777201	Torres ELA Renaissance
1777701	Torres Soc Jst Ldshp
1519301	Walnut Park MS STEM

PER PUPIL SCHOOLS THAT ARE NETWORK PARTNER SCHOOLS

Fund Center	School Name	School Type	Grade Level	Partnership Description*
1585701	107th St El	Elementary School	K- 5	PLAS
1585702	107th St El M/S/T Mag	Magnet Center – Elementary	3- 5	PLAS
1727401	20th St El	Elementary School	K- 5	PLAS
1553401	99th St El	Elementary School	K- 6	PLAS
1809401	Carver MS	Middle School	6- 8	PLAS
1382201	Figueroa St El	Elementary School	K- 5	PLAS
1816001	Gompers MS	Middle School	6- 8	PLAS
1427401	Grape St El	Elementary School	K- 5	PLAS
1584901	Griffith Joyner El	Elementary School	K- 5	PLAS
1817901	Hollenbeck MS	Middle School	6- 8	PLAS
1817902	Hollenbeck MS Mag	Magnet Center - Middle School	6- 8	PLAS
1294401	Huerta El	Elementary School	K- 5	PLAS
1872101	Jordan SH	Senior High School	9-12	PLAS
1874301	Manual Arts SH	Senior High School	9-12	LA Promise
1874302	Manual Arts SH CP Mg	Magnet Center - Senior High	9-12	LA Promise
1823701	Markham MS	Middle School	6- 8	PLAS
1823702	Markham MS HC Mag	Magnet Center - Middle School	6- 8	PLAS
1861101	Mendez SH	Senior High School	9-12	PLAS
1825501	Muir MS	Middle School	6- 8	LA Promise
1825502	Muir MS M/S/T Mag	Magnet Center - Middle School	6- 8	LA Promise
1630101	Ritter El	Elementary School	K- 5	PLAS
1774901	Roosevelt SH	Senior High School	9-12	PLAS
1775101	Roosevelt SH M/S Mag	Magnet-Self Contained (Senior)	9-12	PLAS
1871601	Santee EC	Senior High School	9-12	PLAS
1838701	Stevenson MS	Middle School	6- 8	PLAS
1838702	Stevenson MS G/HA Mag	Magnet Center - Middle School	6- 8	PLAS
1698801	Sunrise El	Elementary School	K- 6	PLAS



Fund Center	School Name	School Type	Grade Level	Partnership Description*
1765801	Sylmar Biotech Acad	Senior High School	9-12	Youth Policy Institute
1874801	West Adams Prep SH	Senior High School	9-12	LA Promise

*PLAS - Partnership For Los Angeles Schools

OTHER PER PUPIL SCHOOLS

Fund Center	School Name
1860901	Arleta SH
1857101	Canoga Park SH
1858301	Chatsworth CHS
1890101	Chavez LA Tchr Prep
1859001	Cleveland Charter High
1851601	Cortines School of VAPA
1860701	East Valley SH
1813701	Frost MS
1868301	Grant SH
1872501	Kennedy SH
1892101	Legacy SH STEAM
1823801	Millikan PAM & SSTEM
1876801	Monroe SH
1861001	Panorama SH
1835501	Reed MS
1835801	San Fernando MS
1884301	San Fernando SH
1888001	Taft CHS
1756601	University Pathways Public Svc Academy
1756701	University Pathways Medical Mag Academy
1889301	Van Nuys SH
1891401	Verdugo Hills SH



AFFILIATED CHARTER SCHOOLS

AFFILIATED CHARTER SCHOOLS THAT BEGAN OPERATIONS BEFORE FISCAL YEAR 2013-14

The LCFF legislation included the following language for Affiliated Charter Schools (ACS): “Commencing with the 2013-14 fiscal year, a school district operating one or more affiliated charter schools shall provide each affiliated charter school site with no less than the amount of funding the school site received pursuant to the charter school block grant in the 2012-2013 fiscal year”.

ACSs that began operations prior to fiscal year 2013-14 receive lump-sum dollar allocations equal to the 2012-13 Categorical Block Grant as per the LCFF legislation and are allocated in Charter School Categorical Block Grant (Program 13723) and Charter School In-lieu of EIA (Program 13724).

ACSs that began operations in fiscal year 2013-14 and after do not receive allocations in Programs 13723 and 13724.

The Charter School Categorical Block Grant, Program 13723, includes funding for the following programs:

- Gifted and Talented Education
- English Language Acquisition
- Peer Assistance and Review
- Targeted Instructional Improvement Block Grant (TIIBG) (for Class Size Reduction Teachers)

If an ACS decides to implement one of the instructional programs above, and the funds in Program 13723 is not sufficient to cover the costs, the District will bear the cost of the difference to make the program whole.

Funds are allocated for new textbook adoption and textbook replacements.

BUDGET DEVELOPMENT

During budget development, class size reduction teacher positions are established in Program 13723 and are based on E-CAST enrollment. It is recommended that schools set aside funds for any changes due to Norm Day enrollment. See next section on Norm Day Settle-up.



NORM DAY SETTLE-UP

Charter School Categorical Block Grant, Program 13723

The number of class size reduction teachers funded by the Charter School Categorical Block Grant, Program 13723, will be recalculated when Norm Day enrollment counts become available. Affiliated Charter Schools may experience:

1. No change in the number of norm-generated class size reduction teacher positions
2. An increase in the number of norm-generated class size reduction teacher positions
 - Positions will be funded by the Charter School Categorical Block Grant, Program 13723
3. A decrease in the number of norm-generated class size reduction teacher positions
 - For existing norm-generated class size reduction teacher positions, a decrease may be implemented in one of two ways:
 - i. If there is growth in norm-generated teacher positions under Program 13027, the program code will be changed from 13723 to 13027.
 - ii. If there is no growth in norm-generated teacher positions under Program 13027, the position in Program 13723 can be closed if it is vacant.

In-Lieu of EIA, Program 13724

Resources in Program 13724 must support the needs of English learner, low income, and foster youth students. Positions, services, and programs must be targeted and aligned to the following three LCAP priorities for at-risk students:

1. Student Achievement
2. Student Engagement
3. Parental Involvement

Expenditures must directly support increased achievement or improved services for English learner, low income, and foster youth students; and provide opportunities for parents/guardians to engage in and support the school's efforts per Education Code 52060 (d) (3). Principals must share this budget information with all existing councils and committees to provide opportunities for input. The decision as to how to use the funds does not require a vote of existing councils and/or committees, but there is an expectation that input has been sought. Schools may list the date(s) that they sought input from their school community and note it on the Schools Front End Budget Signature Page.

Schools must adhere to the English learner mandates outlined in LAUSD's agreement with the Office for Civil Rights (OCR) and operationalized in the 2012 Master Plan for English learners. These mandates include, but are not limited to, instructional services designed for English learners to acquire English proficiency and have access to Core Instruction, prevention and intervention for Long Term English learners, Designated and Integrated ELD, intervention for students unable to meet reclassification criteria, progress monitoring, and



building teacher capacity. Schools must implement these mandates, as appropriate. Schools must ensure that support staff (TSP Advisor or other staff funded by TSP) monitor compliance with District and federal mandates. For guidance and assistance, access the Multicultural Education Department (MMED) website at mmed.lausd.net, contact the LD EL Program Coordinator, or call the MMED at 213-241-5582.

Schools must ensure that Pupil Personnel staff monitor compliance with District and federal mandates (AB216, AB490 including partial credits) for all foster youth.

For a register-carrying teacher funded in Program 13724, In-lieu of EIA, four days of substitute time must be budgeted in the program. Six days of substitute time will be allocated in the General Fund School Program 13027. The first four days of substitute time for the teacher must be time-reported in Program 13724, In-lieu of EIA.

GUIDING QUESTIONS FOR TSP BUDGET DEVELOPMENT

1. Is the planned use of funds clearly designed to:
 - a. directly support ELs in acquiring English language development? (e.g., intervention for students not meeting CELDT proficiency over time)
 - b. address the academic needs of EL, low income, or foster youth students who are at-risk or not achieving proficiency in ELA or Math.?
 - c. address EL, low income, or foster youth student engagement issues such as absenteeism or dropping out of school?
 - d. address climate/culture issues such as the suspension or expulsion of EL, low income, or foster youth students?
2. If supplemental materials and/or equipment are being purchased, is it clearly described how the materials and/or equipment will support the academic achievement of at-risk students?
3. If positions are being funded, is it clearly described how the positions will provide direct support to EL, low income, and foster youth students? (e.g., plan intervention, monitor progress in academics)
4. If general supplies are being purchased, is a rationale provided and is the cost minimal (e.g., no more than 15% of the TSP budget)?
5. If clerical and/or custodial overtime is being funded, is a rationale provided (e.g., Saturday Family Literacy or Language Development) and is the cost minimal (e.g., no more than 10% of the TSP budget)?
6. Are all the proposed expenditures on the list of allowable LCAP expenditures?



GENERAL GUIDELINES

1. Schools may choose to purchase an Assistant Principal (AP) position. Two schools of the same school type, e.g., both elementary, and the same compensation level may choose to share an Assistant Principal. Each school may purchase a 0.50 FTE each. Time management status will be 1, positive time-reporting. Each school is responsible for daily time-reporting.

If a school funds an AP, then the AP will be responsible for all activities, services, and mandates related to English learners, low income, and foster youth students, as well as all duties as outlined in the class description and as authorized by the Administrative Services Credential.

2. Schools may also choose to purchase a TSP Program Adviser. For this job code, schools must purchase a minimum 0.50 FTE. Schools can combine the TSP Program Adviser with the Categorical Program Adviser in Title I. Each position must be a minimum of 0.50 FTE. This combination will require a multi-funded time-reporting (MFTR) document.

If a school funds a TSP Program Adviser, then the TSP Program Adviser will be responsible for all the activities, services, and mandates related to English learners, low income, and foster youth students.

3. If a school closes a position that is allocated in Program 13027, the position cannot be re-purchased with the In-lieu of EIA funds. This is to ensure that TSP program resources *supplement, not supplant*, the District's core program.
4. Positions with incumbents should be budgeted at the incumbent's actual salary level. Schools should budget newly-established positions at the districtwide average cost. Contact your Fiscal Specialist to obtain the districtwide average cost of positions.



FREQUENTLY ASKED QUESTIONS

1. Q. *What resources are Affiliated Charter Schools' responsible for paying out of the Categorical Block Grant, Program 13723?*

- A. ACSs that started operations before 2013-14 are responsible for the cost of GATE testing, English Language Acquisition Program, Peer Assistance and Review, and TIIBG. The District funds the cost of new textbook adoptions and textbook replacements.

2. Q. *How does an ACS fund its teachers?*

- A. During budget development, norm-generated teacher positions are allocated based on the ACSs' projected enrollment. These positions are funded from Program 13027 and Program 13723. At Norm Day settle-up, if Norm Day enrollment is more than the projected enrollment, additional positions may be funded by the school's Program 13723.

The District funds the Class Size Reduction Program in Program 13027 and Program 13723. ACSs that started operations before fiscal year 2013-14 fund their Class Size Reduction teachers with the Charter School Categorical Block Grant, Program 13723.

The Staffing/Position Simulator (Excel document) that is available at the School Fiscal Services Branch website (<https://achieve.lausd.net/sfs>) calculates the number of teacher positions funded with Program 13027 and Program 13723 based on a given enrollment.

3. Q. *Why do ACSs pay for the Class Size Reduction teachers?*

- A. Affiliated Charter Schools that started before fiscal year 2013-14 continue to receive the Charter School Categorical Block Grant in Program Code 13723 at the 2012-13 amounts. The block grant included funds for the Class Size Reduction Program. Therefore, these schools fund their Class Size Reduction teachers using this funding.

4. Q. *What is the budget adjustment protocol for Principals and Fiscal Specialists?*

- A. The Fiscal Specialists review all school budget adjustment requests to ensure that they are accurate and signed by the principal and other required signatories. Verbal approval from the principal is not sufficient and may delay the processing of the request.



5. Q. *What is the fee structure for GATE services provided to ACSs for fiscal year 2020-21?*

A. For fiscal year 2020-21, ACSs are assessed fees for the following GATE services:

Description of Service	Fee Structure	Fee
All Intellectual Ability Assessments (including approved reassessments) Review of all cases for the High Achievement, Specific Academic, Creative and Leadership Ability Categories	This fee structure is per diem. It includes GATE psychologist time, test materials, evaluation, and processing.	\$500 per day
OLSAT Testing (Affiliated Charter Schools only)	Per student	No fee
Talent Assessment – Visual and Performing Arts: assessment includes audition or demonstration, committee evaluation, maintenance of roster and notifications	Per student	\$200.00
Saturday Conservatory of Fine Arts (19-week program): Includes application, enrollment, instruction, instructional materials/activities and administrative oversight/supervision	Per student (new enrollment only)	\$200.00
Professional Development: GATE designated administrators and teachers (includes handouts) a. Group Workshops b. Individual classes/training	a. Per Group b. Per person	a. \$150.00 b. \$50.00

Fee-for-service Payment:

- Services must be paid once rendered.
- Schools will not be billed for students who do not show for registration to the Saturday Conservatory of Fine Arts.
- Schools will not be billed for students who do not show for the visual or performing arts assessment.

6. Q. *Are all Fiscal Specialists trained on Affiliated Charter School (ACS) procedures and protocols?*

A. All Fiscal Specialists are trained on ACS issues and protocols. The protocol is for the assigned Fiscal Specialist to refer any questions regarding ACS to their Fiscal Services Manager even if they know the answer to a question. The Fiscal Services Manager then either responds or forwards the question(s) to central office Budget Services.



7. Q. *A new Affiliated Charter School (ACS) was notified that they will receive the 20-day Actual Advance Apportionment for new charter schools from the Los Angeles County Office of Education (LACOE). The new ACS wants to know if the school will receive the funds directly.*

A. The 20-day Actual Attendance Advance Apportionment is received by the District. Each ACS's resources provided in Program 13027 is inclusive of all resources regardless of when the full state funding is received by the District. Each ACS's state funding is received by the District incrementally each month throughout the fiscal year.



LIST OF AFFILIATED CHARTER SCHOOLS

Below are lists of schools that are operating as affiliated charter schools in the current school year.

Affiliated Charter Schools That Existed In Fiscal Year 2012-13

School Name	Cost Center	School Type
1. Alfred B. Nobel MS	1827201	M
2. Alfred B. Nobel Math/Sci Magnet	1827202	Magnet Ctr-MS
3. Beckford Charter For Enriched Studies	1233501	E
4. Calabash Charter Academy	1270401	E
5. Canyon School	1279501	E
6. Carpenter Community Charter School	1282201	E
7. Castlebay Lane Elementary School	1288101	E
8. Colfax Charter Elementary School	1361401	E
9. Community Magnet Charter Elementary School	1274101	E
10. Dearborn Elementary Charter Academy	1337701	E
11. Dixie Canyon Community Charter School	1343801	E
12. Dr. Theodore Alexander Science Center	1511101	E
13. El Oro Way Charter For Enriched Studies	1354501	E
14. Enadia Technology Enriched Charter	1361001	E
15. Encino Charter Elementary	1361601	E
16. George Ellery Hale Charter Academy	1816901	M
17. Hamlin Charter Academy	1434901	E
18. Haynes Charter For Enriched Studies	1447301	E
19. Hesby Oaks Leadership Charter	1452101	SPAN
20. Justice Street Academy Charter	1469201	E
21. Kenter Canyon School	1469901	E
22. Knollwood Preparatory Academy	1476201	E
23. Lockhurst drive Charter Elementary	1488701	E
24. Marquez Charter School	1516401	E
25. Nestle Avenue Charter	1545201	E
26. Open Charter Magnet School	1588901	E
27. Palisades Charter Elementary	1595901	E
28. Plainview Academic Charter Academy	1609601	E
29. Pomelo Community Charter School	1614001	E
30. Revere Middle School	1835601	M
31. Revere Math/Science Magnet	1835602	Magnet Ctr-MS
32. Riverside Drive Charter School	1631501	E
33. Robert A. Millikan Middle School	1823801	M
34. Millikan Performing Arts Magnet	1823802	Magnet Ctr-MS
35. Serrania Avenue Charter For Enriched Studies	1660601	E
36. Sherman Oaks Elementary Charter School	1669901	E
37. Superior Street Elementary	1700701	E



School Name	Cost Center	School Type
38. Topanga Learn Charter Elementary	1719801	E
39. Topeka Charter School For Advanced Studies	1720101	E
40. Van Gogh Charter	1742201	E
41. Welby Way Elementary Charter	1763701	E
42. Welby Way Gifted/HA Magnet	1763702	Magnet Ctr - E
43. Westwood Charter Elementary	1774001	E
44. Wilbur Charter For Enriched Academics	1777401	E
45. Woodlake Elementary Community Charter	1787701	E
46. Woodland Hills Elementary Charter For Enriched Studies	1789001	E

Affiliated Charter Schools That Began Operations In Fiscal Year 2013-14

School Name	Cost Center	School Type
1. Calvert Charter For Enriched Studies	1271201	E
2. Chatsworth Charter High	1858301	S
3. Grover Cleveland Charter High	1859001	S
4. Cleveland Humanities Magnet	1859002	Magnet Ctr - SH
5. Taft Charter High	1888001	S
6. Taft HS S/HG/HA STEAM Magnet	1888007	Magnet Ctr - SH

Affiliated Charter School That Began Operations In Fiscal Year 2014-15

School Name	Cost Center	School Type
1. Emerson Community Charter	1812301	M

Affiliated Charter Schools That Began Operations In Fiscal Year 2016-17

School Name	Cost Center	School Type
1. Sylmar High School	1887801	S
2. Sylmar SH M/S	1887802	Magnet Ctr - S

Affiliated Charter Schools That Began Operations In Fiscal Year 2018-19

School Name	Cost Center	School Type
1. Reseda Charter High School	1881401	S
2. Reseda Senior High Law/Public Service Magnet	1881408	Magnet Ctr – SH
3. Reseda Senior High Police Academy Magnet	1881402	Magnet Ctr – SH
4. Reseda Senior High Science Magnet	1881403	Magnet Ctr – SH
5. University High School Charter	1888601	S
6. University Senior High Math/Art/Science/Technology Magnet	1888607	Magnet Ctr - SH



School Types:

E – Elementary School

Magnet Ctr E – Magnet Center-Elementary School

M – Middle School

Magnet Ctr MS – Magnet Center-Middle School

S – Senior High School

Magnet Ctr SH – Magnet Center-Senior High School

Span – Grade levels may be a combination of elementary and middle schools or middle and senior high schools



FREQUENTLY ASKED QUESTIONS

CERTIFICATED POSITIONS

1. Q. *Can a norm-generated teacher position be converted to ROC/P or Regional Occupational Contract Teacher?*

A. No. Norm-generated teacher positions may only be converted to auxiliary period after Norm Day when all norm teacher reductions have been implemented.
2. Q. *I have a vacant secondary teacher position that I want to use for auxiliary periods. May I close the position and move the dollars to teacher auxiliary?*

A. With the approval of Human Resources Division, vacant teacher positions may be converted to auxiliary periods after Norm Day. The position's status will be changed to "S" for suspend. The conversion of the vacant teacher position is good only for one school year. The form can be found in the page entitled Request For Auxiliary Teacher Form.
3. Q. *Can we purchase a 0.50 FTE counselor instead of a full position?*

A. Yes. However, staff providing the counseling services must have a pupil services credential.
4. Q. *What program code should schools use for a long-term substitute teacher?*

A. Schools should time-report long-term substitute in program 13027, General Fund School Program.
5. Q. *What is the average cost for a teacher in fiscal year 2020-21?*

A. See the Estimated Rate Sheets for the most current cost of an elementary teacher (11100731) and a secondary teacher (11100736). This is available at the School Fiscal Services Branch website at <https://achieve.lausd.net/sfs>.
6. Q. *I would like my school's PSA Counselor to provide secondary counseling services. Can a school purchase a PSA Counselor in-lieu of a Secondary Counselor?*

A. No, there are many factors that needs to be considered such as specialization of credentials and differing salary tables.
7. Q. *I would like the APSCS to perform secondary counseling duties at my school. Can a school purchase an APSCS in-lieu of a Secondary Counselor?*



A. APSCS and Counselor positions have different job descriptions and are therefore not interchangeable. An APSCS cannot function as a Counselor. Counselors and administrators belong to different bargaining units. Administrative positions must have administrative duties. If they have counseling duties, then they should be counselors.

8. Q. *If a school uses a contract pool teacher as a substitute, and their daily rate is higher than the District's current substitute rate, will the District cover the difference?*

A. Yes.

9. Q. *How does an Affiliated Charter School identify the number of integration teachers that they need to fund from the Charter School Categorical Block Grant?*

A. The position simulator from the School Fiscal Services Branch website (<https://achieve.lausd.net/sfs>) calculates the number of General Fund and Targeted Instructional Improvement Block Grant (TIIBG) teachers based on a given enrollment count, and shows the required funding source of the teacher positions. Also, refer to the Board-approved staffing ratios for more information.

10. Q. *Can a school use Title I funds to purchase a Class Size Reduction teacher?*

A. Only Title I Schoolwide Program schools may purchase register-carrying teachers to reduce class size for Literacy, Mathematics, Science, and Social Studies. Title I funds are supplemental and therefore cannot supplant the core program (normed teacher allocation). Since the purpose of a Class Size Reduction (CSR) teacher is to reduce class size, and in order to purchase a CSR teacher with Title I funds, schools must maintain the number of norm teachers that were allocated to the school.

11. Q. *If a school purchases a Class Size Reduction teacher using a specially-funded program for the second semester, how many substitute days should the school budget?*

A. The school should budget 2 days using the specially-funded program. The District will fund 3 days with the General Fund School Program 13027.

12. Q. *Will Magnet Coordinators be included in Program 13027?*

A. No, Magnet Coordinators will continue to be funded separately at the magnet cost centers in program 11301, TIIBG-Magnet Schs.



CLASSIFIED POSITIONS

1. Q. *Can schools change the School Administrative Assistant position to a different position?*
 - A. Yes, if there is prior approval from Personnel Commission. Personnel Commission may require the school to submit a job description of the position in-lieu of a School Administrative Assistant.
2. Q. *Can we purchase a 0.50 FTE Special Education Office Technician instead of a full position?*
 - A. The Special Education Office Technician is a legal requirement. The level of service, 0.50 or 1.0 FTE, must be adhered to. This also applies to each school that shares a school facility or campus.
3. Q. *If a classified employee is out on a workers' compensation leave, what program code should be used to time-report the substitute?*
 - A. The substitute must be time-reported from the program code of the employee on workers' compensation leave. If the workers' compensation claim is *approved*, the expenditures for the employee on leave will be moved to a District program code automatically. In effect, the substitute's payroll expenditures will be covered by the funded position of the employee on leave. If the workers' compensation claim is *not approved*, the school will be charged for both the regular employee's and the substitute's salaries and benefits. However, because the workers' compensation claim is not approved, the leave is considered as a long-term leave. Therefore, the District will bear the cost of the long-term leave substitute. The school is responsible for funding the cost of the employee on paid leave.
4. Q. *My school exercised flexibility of funding a Senior Office Technician in-lieu of the norm-generated Office Technician this past year. Does my school have to exercise flexibility year to year to keep the Senior Office Technician position?*

Yes. Flexibility exercised is good for one school year only. If flexibility is desired to continue the following school year, the necessary budget adjustment should be processed taking into consideration possible increases in costs.
5. Q. *Can I close a classified position during budget development and open it later during the year?*
 - A. No. Classified positions closed during budget development cannot be reopened for one (1) year.
6. Q. *Which custodial positions are budgeted for night shift differentials?*



- A. Building & Grounds Workers and Assistant Plant Managers can work as night shift employees. Additional cost to pay for night differential is allocated by Facilities Fiscal Support Services. Plant Managers and School Facilities Attendants are day shift employees. If a school prefers these positions to work the night shift, the school is responsible for the additional cost or shift differential.

7. Q. *My school has a 4-hour custodial position. Are there any additional costs for this position?*

- A. In most cases, Facilities Fiscal Support Services will find another 4-hour position at a nearby school to make it an 8-hour assignment. If the school insists on hiring a part-time employee, the school will be responsible for the additional 50% of the health and welfare benefit cost since part-time employees are eligible for full benefits. Building and Grounds workers do not have the option to work a part-time shift (less than 8 hours per day). There may be situations where it is impractical to combine two 4-hour positions to create a full 8-hour assignment.

8. Q. *Personnel Commission prescribed that my school budget for a Plant Manager II. Can my school purchase a Plant Manager I instead?*

- A. No. Plant Manager levels are predetermined based on class description for each level prescribed by Personnel Commission using various factors such as enrollment, square footage, and school type. Therefore, you must adhere to the classification that Personnel Commission prescribed for your school.

9. Q. *Can I request for a short-term substitute for a custodial employee?*

- A. For absences of less than 21 days, short-term substitute for Plant Manager, Assistant Plant Manager, Pool Custodian, and School Facilities Attendant positions are not generally available. However, a short-term substitute from the Area Building & Grounds Worker crews may cover for a Plant Manager I at a small elementary school.

Schools that need short-term Building & Grounds Worker substitutes should contact the Maintenance and Operation Area's substitute desk or the Complex Project Manager who will then provide a short-term substitute as available from the M & O Area substitute crew. The school will not be charged. Smaller schools are given priority for substitutes based on the size of their custodial staff.

10. Q. *How do I request a long-term substitute for a Plant Manager, Assistant Plant Manager, or School Facilities Attendant?*

- A. Schools that need a long-term substitute for any of these job classifications should contact their Classified Employment Services Assignment Technician for assistance. Classified Employment Services Assignment Technician will identify and assign a temporary substitute. The school's budget will be charged for the



long-term substitute's services but will be reimbursed if the employee on long-term leave is on paid status.

11. Q. *How do I request a long-term substitute for a Building & Grounds Worker?*

- A. Schools that need long-term Building & Grounds Worker substitutes should contact their Classified Employment Services Assignment Technician who will provide a long-term substitute if available. The school's budget will be charged for the long-term substitute's services but will be reimbursed if the employee on long-term leave is on paid status.

12. Q. *How do I fill a vacant custodial position?*

- A. If the vacancy is an 8-hour position, contact Classified Employment Services Branch and request for a list of eligible employees to fill the vacant position. Schedule interviews to select the best fit for your campus.

If the position is part-time (less than 8-hours), contact your Complex Project Manager who will assist in hiring and coordinate with other sites for possible sharing of employee.

13. Q. *How should I report mileage for part-time Building and Grounds Workers on split assignments?*

- A. Each school should report mileage in each position's funding program. For Program 13027, funds will be allocated to schools based on actual expenditures.

14. Q. *What are the guidelines for the Library Aide position?*

- A. Schools that opt to purchase additional hours will pay for half of the health and benefit costs in addition to the increase in salary. Any unspent amount at the end of school year 2020-21 will carry over to the next school year.

Funds will not be provided for positions or any part thereof that are funded by donation (Program Code 13938) and/or filming or non-filming funds (Program Code 14242).

If the position is multi-funded and depending on the other funding source, the school may be responsible for a portion of the health and benefit cost.

- a. Schools do not have the option to fund two positions with two different position control numbers (PCN) for the same incumbent.
- b. Schools with two different incumbents assigned to two 3-hour positions may opt to:



- increase one of the two 3-hour positions to a 6-hour position and close the remaining 3-hour position. The incumbent in the closed position will be reassigned. Schools must ensure that Article XXII, Section 4.0 (b) of the Unit D contract has been followed prior to determining which individual should be placed in the closed position.
 - keep only one 3-hour position and close the other. The incumbent in the closed position will be reassigned. Please ensure that Article XXII, Section 4.0 (b) of the Unit D contract has been followed prior to determining which individual should be placed in the closed position.
- c. Existing library aide positions should not be closed with the intention of establishing a new library aide position with the same attributes.
- d. Remaining 3-hour library aide positions, with or without incumbents, will be paired as positions are vacated.

Secondary schools that opt to purchase a library aide must fund the full cost of the position.

GENERAL QUESTIONS

1. Q. *Which resources do I have flexibility over?*

- A. See sections on BUDGET GUIDELINES FOR POSITIONS and BUDGET GUIDELINES FOR NON-POSITIONS.

2. Q. *If a school exercises flexibility to purchase a position, will the position be subject to reduction at Norm Day?*

- A. If a school's enrollment decreases from budget development to Norm Day, the school may be asked to reduce positions accordingly. Therefore, a position purchased under flexibility during budget development could be subject to reduction during Norm Day.

3. Q. *If an incumbent school staff is expected to retire in the coming fiscal year, can a school budget for the position at a lower pay scale level during budget development?*

- A. No. The anticipated retiree's budgeted position level should not be changed during budget development. The position's group and level can be changed only after Norm Day settle-up and budget to actual processes have completed.

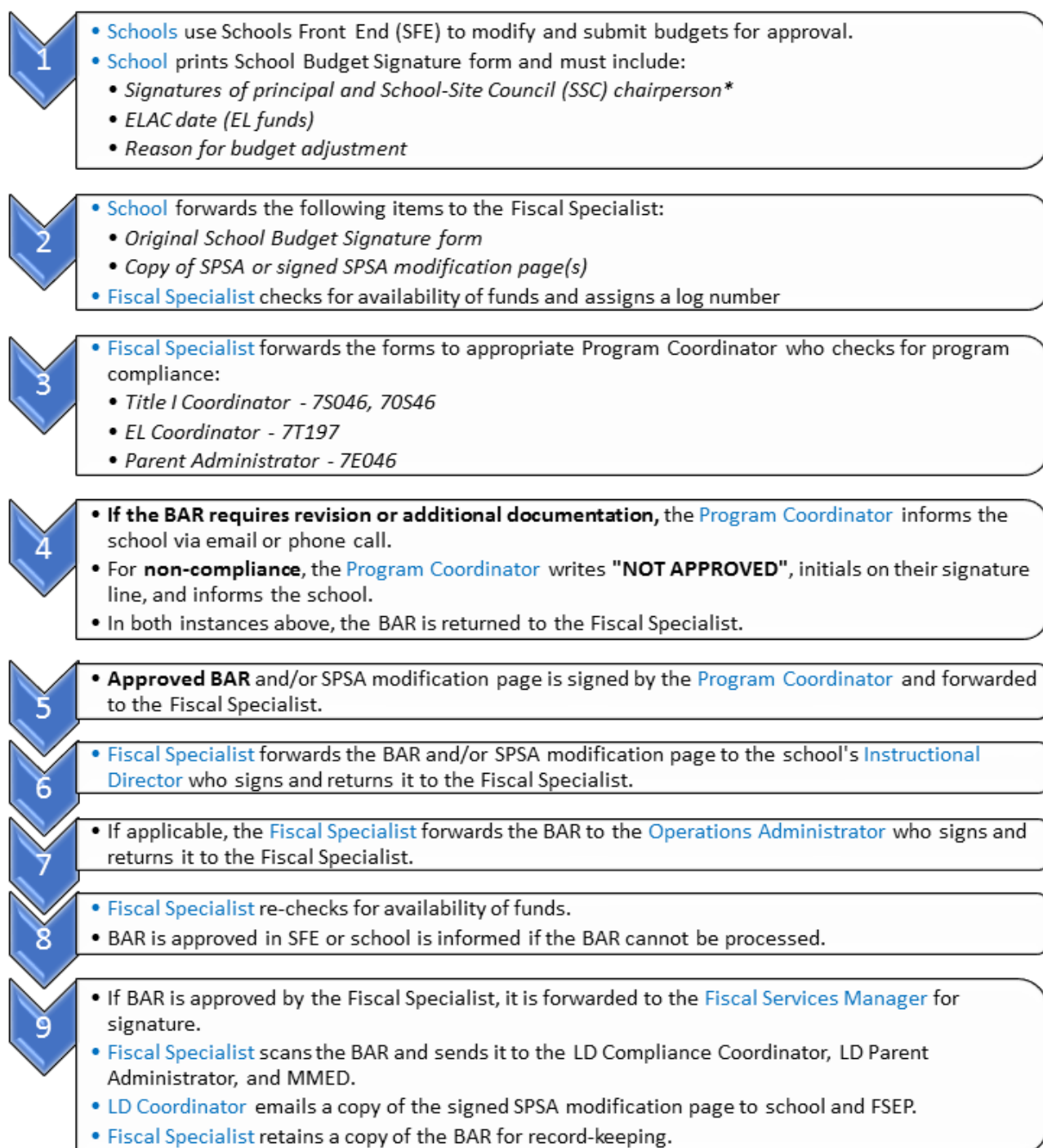
4. Q. *How should I report mileage?*



- A. Schools should time-report mileage in Program 13027. Funds will be allocated to schools to cover the actual cost of mileage.
- 5. Q. *When should schools time-report Teacher Activity Differentials?*
 - A. Schools should continue to time-report Teacher Activity Differentials in January and June, or as indicated on reference guide REF-1802.16, "Time Reporting Instructions for Lump Sum Payment of Differentials."
- 6. Q. *How should schools spend additional funds for clerical, custodial, or food services overtime?*
 - A. Schools that receive additional funds for purposes of clerical, custodial, or food services overtime are encouraged to spend it for the same purpose.



BUDGET ADJUSTMENT REQUEST PROCESS FOR CATEGORICAL PROGRAMS



DEFINITION OF TERMINOLOGIES

Item	Description
Affiliated Charter Schools (ACS)	Refers to charter schools that are still dependent on LAUSD on certain processes, i.e., budget allocations, payroll, procurement, accounting, etc.
Allocation	the process of sending funds from central to school accounts
Auxiliary Teacher/Auxiliary Time	a period of instruction in addition to the regular teaching hours
Average Daily Attendance (ADA)	represents the number of days the students were in class divided by the number of instructional days; expressed in units
Budget Adjustment Request (BAR) Form	form used to process transfer of funds from one budget line to another, e.g., from general supplies to instructional materials
Budget Development	For schools, this process happens around March and April of each fiscal year.
Budget Item	refers to items in the budget such as teacher salaries, classified salaries, benefits, instructional materials, general supplies, contracts, capital outlay, etc.
Carryover	refers to the amount of ending balance of an account that is carried from one fiscal year to the next
Certificated Employee	a person who holds a professional education certificate issued by the state superintendent of public instruction and who is employed by a school district or charter school in a position for which such certificate is required by statute
Charter School Block Grant	funding for charter schools that existed before the introduction of the Local Control Funding Formula (LCFF); intended to be spent for the basic operations of a charter school
Charter School Categorical Block Grant (Program 13723)	funding for charter schools that existed before the introduction of the Local Control Funding Formula (LCFF); funds to purchase Class Size Reduction teachers
Charter School In-lieu of EIA (Program 13724)	funding for charter schools that existed before the introduction of the Local Control Funding Formula (LCFF); intended to be spent for the EIA program
Class Size Reduction Program	funding from the state to implement reduction of class size in grades TK-3
Classified Employee	an employee of a school district who is in a position not requiring teaching certification
Differential	additional salary for having a specific degree, school activity such as coaching, etc.



Item	Description
Districtwide Targeted School Resource	Instructional programs recognized as a districtwide resource to support the targeted student population
Duplicated Pupil Percentage	Percentage of duplicated student count to enrollment based on a three-year rolling average
Duplicated Student Count	Duplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, and (3) are foster youth. "Duplicated count" means that each pupil is counted for each of the criteria met.
Education Protection Act (EPA)	funding that is included in LCFF; intended to be spent for teacher salaries only
Employee Roster Report	a report that lists all funded and unfunded positions/staff at a school site
Estimated Rates (Sheet)	list of various budget items and districtwide average costs for each budget item
Flexibility	the ability of schools to repurpose specific school resources
General Supplies	items that are for use in a school's office or central offices; not used for instructional purposes
Grant	funds received based on an application to the state or the federal government, or a foundation
Instructional Calendar	a calendar that shows the dates and the number of days a school is in session
Instructional Materials	items that are used for teaching purposes
K-3 Class Size Average Dashboard	Dashboard created to assist elementary schools and Local Districts in managing class enrollment and averages in Grades K-3
Longevity Differential	additional salary based on the number of years an employee has worked
Local Control Funding Formula (LCFF)	funding formula introduced by Gov. Jerry Brown in fiscal year 2013-14 that replaced the old funding formula called Revenue Limits
MiSiS	My Integrated Student Information System
Modified Consent Decree	represents the commitment of LAUSD's Board of Education that the District's Special Education program will be in compliance with all applicable federal laws
National Board Certified (NBC) Teachers	National Board Certification provides high-quality professional development for experienced teachers and allows teachers to gauge their skills and knowledge against objective standards of advanced



Item	Description
	practice. Funds received for this program is part of the LCFF.
Non-position	budget items that are not in the form of positions/staff, e.g., instructional materials, general supplies, etc.
Norm-based/Norm-generated	refers to a school resource that was allocated based on norm enrollment count
Norm Day	the fifth Friday of the instructional calendar
Norm Day Settle-up	the process of recalculating the estimated revenues and budgeted expenditures to reflect the most current P-2 ADA and Norm Day enrollment
Norm Enrollment	the count of student enrollment as of Norm Day
Off-norm	Refers to a school resource that is not based on Norm Day enrollment; a school resource in addition to norm-based resources
Other Post-Employment Benefits (OPEB)	costs that the District spends for retirees, i.e., lifetime health benefits
Pilot Schools	schools that were created to be models of educational innovation and to serve as research and development sites for effective urban public schools
Position(s)	budget items that are in the form of personnel/staff
Program Code 10354	Reed Program; ended in school year 2018-2019
Program Code 10359	School Innovation Funds; settlement funds as a result of the ACLU vs. LAUSD case; only select schools receive funds in this program; ended in school year 2019-20
Program Code 10397	LCFF funds intended for the benefit of the Targeted Student Population (TSP); received by Per Pupil Schools only
Program Code 10529	Title I schools with grades 9-12 receive counselor positions in this program code; nurses are also allocated in this program code
Program Code 10552	Effective school year 2019-20, this program code replaced previous program codes 10183, 10400, and 10405; Norm-based Assistant Principals and Assistant Principals, Student Counseling Services are allocated in this program code
Program Code 10989	Effective school year 2019-20, Class Size Reduction Teachers and Teacher Librarians are allocated in this program code
Program Code 11119	funds intended for the Dual Language Program
Program Code 11227	funds intended for the JROTC Program
Program Code 13027	funds received by all K-12 schools intended for instruction and general school operations only
Program Code 13723	funds for Charter School Categorical Block Grant



Item	Description
Program Code 13724	funds for Charter School In-lieu of EIA
Program Code 11448	funds intended for the Accelerated Academic Literacy (AAL) program
Request for Personnel Action (RPA) Form	a form that indicates a position's funding, personnel assignment attributes, the necessary approvals, and the personnel action requested
Restricted	Refers to resources that carry with it, restrictions on how they should be used
School Budget Signature Form	form used to make changes to a school's budget
School Resource	an allocation received by a school, e.g., staff/positions, instructional materials, general supplies, etc.
SENI	see Student Equity Needs Index
Shared Sites	refers to a school campus that is shared by multiple home cost centers, i.e., home cost center and shared cost center(s)
Specially-Funded Program	usually refers to grants
Staffing and Resources Report	a report that shows the current budgets of a school; includes positions and non-position budget items
Staffing/Position Simulator	an Excel worksheet that serves as a tool for determining the number of staff a school generates based on Norm Day enrollment
Statistical Report	a document that shows the number of students and average daily attendance (ADA) as of a specific school month
Student Equity Needs Index	The index where most TSP allocations are based on
Targeted Instructional Improvement Block Grant (TIIBG)	funding was intended for the District's court-ordered and voluntary desegregation programs; this funding is included in the LCFF and is now unrestricted
Targeted Student Population (TSP)	refers to students identified as English learner, eligible for free and reduced-price meals, and foster youth
Unduplicated Student Count	Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria.
Unduplicated Pupil Percentage (UPP)	refers to the percent of the total number of students identified as English learner, eligible for free and reduced-price meals, and foster youth over the total enrollment
Unrestricted	Generally, refers to resources that do not have any restriction on how they should be used; an exception is TSP resources



FORMS AND REPORTS

LOS ANGELES UNIFIED SCHOOL DISTRICT

Human Resources Division

Administrative Assignments Unit

REQUEST FOR ALTERNATE STAFFING PATTERN (ASP)



TO: Maria Voigt, Director

Date: _____

FROM: _____
Local District Superintendent/Designee

School Requesting Alternate Staffing Pattern:

School name and cost center code _____

Local District _____

Rationale for Request: _____

The administrator or other employee listed below holds a valid Pupil Personnel Services (PPS) credential and will oversee the counseling office in the absence of the APSCS.

Employee Name	_____	Employee number	_____
Employee Position	_____		
Control Number	_____		

The Assistant Principal, Secondary Counseling Services position will be converted to:

☒ **Assistant Principal, Secondary (Generic) (0659)**

If an ASP is granted during Budget Development, but the employee identified during this process is no longer at the school effective July 1, 2019, the school is required to identify another employee who meets the credential criteria. If unable to do so, the position will be converted back to an Assistant Principal, Secondary Counseling Services (0531) position.

Identify the Position Control Number to be utilized for this ASP
(This should be the same PCN of the AP SCS to be converted).

Name and signature of principal requesting ASP

Date

This bottom portion is to be completed by Local District before submitting to HR:

☐ **Approved**

☐ **Not Approved**

Name and Local District Superintendent signature

Date

Please submit this completed ASP request no later than Friday, March 20, 2020 to maria.voigt@lausd.net in the Administrative Assignments Unit. ☐

HR APPROVAL _____ DATE _____

LAUSD/HR Form 9145 12/2019



**LOS ANGELES UNIFIED SCHOOL DISTRICT
HUMAN RESOURCES DIVISION
CERTIFICATED ASSIGNMENTS AND SUPPORT SERVICES**

REQUEST FOR AUXILIARY TEACHERS

TO: Local District Superintendent Date: _____

FROM: _____
Principal School

SUBJECT: **ASSIGNMENT OF AUXILIARY TEACHERS**

It is requested that the following teacher(s) be assigned the extra teaching periods indicated to fill the position on line # _____ of the Secondary Certificated Staffing Report. The respective position # is _____.

Name	Pers ID Emp No	Status	Subject Periods Now Taught*	Added Subj/Per	Start Date	Funding Source**
1.						
2.						
3.						
4.						
5.						
6.						

* Example: 2 math, 3 science

** Example: 1020, ACO, SI, Title 1

STATEMENT TO BE SIGNED BY EACH AUXILIARY TEACHER:

In accepting an auxiliary teaching position, I understand that I must fulfill all regular duties, be at school and serve the conference period either before or after school, and that this auxiliary teaching period may be terminated at any time during the semester.

1. _____	_____	Date
2. _____	_____	Date
3. _____	_____	Date
4. _____	_____	Date
5. _____	_____	Date
6. _____	_____	Date

Principal's Signature _____ APPROVED: _____ Date _____
Local District Superintendent

Principal: Forward original and 2 copies of this form to your Local District Superintendent.

Distribution by Local District Superintendent

Copy #1 - Personnel Specialist
#2 - Principal
#3 - Local District



REQUEST FOR PERSONNEL ACTION**ACTION REQUESTED FOR POSITION** (Please check the box to the left of the action you are requesting):

<input type="checkbox"/> New Position	<input type="checkbox"/> Modify (Change) Position	<input type="checkbox"/> Delimit Assignment (Person)
<input type="checkbox"/> Continue Current Position	<input type="checkbox"/> Defund (Close) Position	

POSITION/TITLE (Please check the box to the left of the title/position):

<input type="checkbox"/> Teacher Assistant	<input type="checkbox"/> Professional Expert ----	<input type="checkbox"/> Coach / Teacher Advisor ----
<input type="checkbox"/> Education Aide	<input type="checkbox"/> Student Aide ----	<input type="checkbox"/> Support Services (Specify Class Title Below)
<input type="checkbox"/> Classified Relief	<input type="checkbox"/> Community Rep. ----	Job Title
<input type="checkbox"/> Temporary Certificated Assignment ----	<input type="checkbox"/> Other	

EMPLOYEE / ASSIGNMENT / FUNDING INFORMATION: (Use "tab" to move to the next field)

Name	(Last)		(First)		(M.I.)	Person ID
Beginning Date	Ending Date	Job Code	Rate			
Differential	Personnel Sub Area	Hours per day	Total annual fiscal hours *			
Calendar Option	Emp Sub Group		----			
From Org Unit Name	To Org Unit Name					
Comments						

*Mandatory for Part-time employees.

BUDGET AND PAYROLL / TIME REPORTING: (Use "tab" to move to the next field)

SACS Fund	Functional Area	EE Group
LAUSD Program Name	Position ID Number	
IN PLACE OF: Name	PERNR	

I certify that the assignment of this employee is in accord with Board Rule 1911 (Nepotism) and avoids the assignment of close relatives of cohabitants to work in situations where conflicts of interest could arise.

REQUESTED BY:

Org Unit Name			
ESC or Office	Fund Center / Org Unit Code		
Principal / Administrator / Supervisor Signature	Print Name	Telephone No.	
Email	Date	Contact person	Telephone No.

If required, appropriate processing packets must be attached to this request. Teacher Assistant packets are available from the Instructional Assistance Office and may be requested by calling (213) 241-6300.

Schools: Please return completed form to the ESC Business and Finance Office.

FOR ESC BUSINESS AND FINANCE OFFICE USE ONLY							
Authorizations:				Date processed:			
FOR HUMAN RESOURCES USE ONLY							
Assign. Tech.	Date:	Auditor:	Date:				

LAUSD/HR Form 9073 03/2015



School Budget Signature Form

Fund Center	
Fund	010-0000 GF-Unrestricted
LAUSD Program	13027 General Fund School Program
Version / Year	CM0 / 2017
Grant / Funded	NOT_RELEVANT / OPR00000
Division	3B LOCAL DISTRICT

BUDGET MAINTENANCE WORKSHEET			
Total	Allocation	3,534,813.00	
Direct	Budgeted	3,534,813.00	
Indirect	Limit	0.00	0.000 %
	Budgeted	0.00	0.000 %
COFE/FM/GM	Docs	/ /	
Comment			
Status	B		

Budget Item Description	Line Type	Functional Area Commit Item	Job / Description	Person. Subarea	Position	P Stat	Start / End Date	Hrs/Day Days/Wk	Fund % FTE	Total Cost	Change
10010 TCHR ELEM C1T 2509	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30009901 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	99,611.00	
10027 TCHR ELEM C1T 2610	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30013007 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	108,771.00	
10060 TCHR ELEM C1T 2410	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30016370 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	101,075.00	
10060 TCHR ELEM C1T 2410	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30394710 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	101,075.00	
100830 TCHR ELEM C1T 2001	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30421316 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	77,973.00	
100857 TCHR ELEM C1T 2210	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30005557 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	93,337.00	
100857 TCHR ELEM C1T 2210	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30395189 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	93,337.00	
100860 TCHR ELEM C1T 2303	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30009239 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	79,463.00	
100862 TCHR ELEM C1T 2305	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30429047 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	83,661.00	
100867 TCHR ELEM C1T 2310	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30007102 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	97,268.00	
100884 TCHR ELEM C1T 2508	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30009901 Name:	C	07/01/2016 07/01/2016	6.000 5.000	100.00 1.00	0.00	
100904 TCHR ELEM C1T 2710	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30012420 Name:	C	07/01/2016 07/01/2016	6.000 5.000	100.00 1.00	0.00	
100904 TCHR ELEM C1T 2710	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30421316 Name:	C	07/01/2016 07/01/2016	6.000 5.000	100.00 1.00	0.00	
100904 TCHR ELEM C1T 2710	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30429047 Name:	C	07/01/2016 07/01/2016	6.000 5.000	100.00 1.00	0.00	
100905 TCHR ELEM C1T 2711	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30008560 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	113,177.00	
100905 TCHR ELEM C1T 2711	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30012420 Name:	A	07/01/2016 12/31/9999	6.000 5.000	100.00 1.00	113,177.00	
100906 TCHR ELEM C1T 2712	1POSITN	1110-1000-13027 110001	11100731 ELEMENTARY TEACHER	CSXX	30395132 Name:	C	07/01/2016 07/01/2016	6.000 5.000	100.00 1.00	0.00	



School Budget Signature Form

Fund Center	1660601
Fund	010-0000 GF-Unrestricted
LAUSD Program	13027 General Fund School Program
Version / Year	CM0 / 2017
Grant / Funded	NOT_RELEVANT / OPR00000
Division	3B LOCAL DISTRICT

BUDGET MAINTENANCE WORKSHEET			
Total	Allocation	3,534,813.00	
Direct	Budgeted	3,534,813.00	
Indirect	Limit	0.00	0.000 %
	Budgeted	0.00	0.000 %
COFE/FM/GM	Docs	/ /	
Comment			
Status		B	

The signatures below verify that stakeholders have had the opportunity to provide recommendations during the budget planning process. The signatures do not necessarily indicate approval of the spending plan.

The Board of Education has delegated to the general superintendent and the local district superintendents responsibility for budget and program decisions related to SB1X and Title I schools, which includes schools in corrective action and restructuring. Plans must be approved by the local district superintendent

Reason: _____

FOR SCHOOL SITE USE ONLY	
Principal's Signature _____	Date _____
SSC Chairperson's Signature/SLC Signature (as appropriate) _____	Date _____
_____	Date _____
_____	Date _____

FOR BUDGET SERVICES AND ESC USE ONLY	
BA/Log Sheet No. _____	Input Date _____
Processed By _____	
Fiscal Specialist's Signature _____	Date _____
Instructional Area Superintendent or Designee's Signature _____	Date _____
and/or	
Administrator of Operations or Designee's Signature (optional) _____	Date _____
Program Coordinator's Signature _____	Date _____
Fiscal Services Manager's Signature _____	Date _____



School Budget Signature Form

Fund Center	1660601
Fund	010-0000 GF-Unrestricted
LAUSD Program	13027 General Fund School Program
Version / Year	CM0 / 2017
Grant / Funded	NOT_RELEVANT / OPR00000
Division	3B LOCAL DISTRICT

BUDGET MAINTENANCE WORKSHEET			
Total	Allocation	3,534,813.00	
Direct	Budgeted	3,534,813.00	
Indirect	Limit	0.00	0.000 %
	Budgeted	0.00	0.000 %
COFE/FM/GM	Docs	/ /	
Comment			
Status		B	

"Unit D, Collective Bargaining Agreement, Appendix C, 4.0, b

...Criteria: The identification of individual employees within a department or unit for reassignment shall be based upon consideration of seniority (as defined below) and also consideration of the objective operational needs of the department or unit, such as the need to minimize disruption of services, the need to minimize retraining of the remaining employees, and the need to retain employees who possess special skills and/or expertise. It may also be based upon the avoidance of extraordinary personal hardship to an employee.

Employees who have volunteered for reassignment shall be considered first, subject to and consistent with the above considerations. Reassignment selections are not to be used to evade appropriate progressive disciplinary procedures; however, employees whose performance is marginal or below standard shall remain subject to the above reassignment criteria along with all other employees. For purposes of identification for reassignment, "seniority" means length of regular District service within the classification."

"My signature confirms that I have followed the Unit D, Collective Bargaining Agreement criteria set forth above in approving the reassignments resulting from this budget form."

Principal's Signature

Date



Staffing and Resources

(Sorted by Budget Line Type, Job, Budget Item, and Commitment Item)

Fund Center Name:

Fund Center:

Fund Ctr Type Name: ELEMENTARY

Local District: 3B

Norm Category: Desegregated/Receiver

Fiscal Year: 2017

Version: BP1

Program Code: 13027

Program Name: General Fund School Program

Description	FTE	Total Cost
ELEMENTARY TEACHER	24.00	2,681,092
PRINCIPAL, ELEMENTARY	1.00	137,028
PLANT MANAGER I	1.00	73,069
BLDG & GROUNDS WORKER	1.00	55,090
SCH ADMINISTRATIVE ASSISTANT	1.00	81,759
Office Technician	1.00	64,516
DAY TO DAY SUBS	0.00	84,982
DDSUB CSR T BEN ABSC	0.00	3,541
ITIN NURSE	0.20	22,681
ITIN PSYCH SCHOOL C	0.05	5,982
TEMP PERSONNEL ACCT	0.00	14,322
CLERICAL SUBS	0.00	1,225
MAIN/OPER SUPPLIES	0.00	4,622
GENERAL SUPPLIES	0.00	11,067
IMA	0.00	10,240
Total	29.25	3,251,216

Note: School allocations may differ due to rounding.



REFERENCES AND TOOLS

ABCs of Norm - <https://achieve.lausd.net/Page/16333>

Budget Adjustment Request Form - <https://achieve.lausd.net/Page/16333>

Estimated Rate Sheets - <https://achieve.lausd.net/Page/16333>

K-3 Class Size Average Dashboard – <https://focus.lausd.net>

Norm Enrollment and Staffing Dashboards – <https://focus.lausd.net>

Staffing Bulletins – <https://achieve.lausd.net/Page/16333>

Staffing/Position Simulator – <https://achieve.lausd.net/Page/16333>

For additional references, access the [School Fiscal Services Branch website](#).

