

General Fund School Programs

A Guide To School Budgeting

Fiscal Year 2017-18



School Fiscal Services Branch
Budget Services and Financial Planning Division





BUDGET SERVICES AND FINANCIAL PLANNING DIVISION

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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 were 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 10183, 10397, and 10400. 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.

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 website at <http://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?

ASSISTANT PRINCIPALS, ASSISTANT PRINCIPALS SECONDARY COUNSELING SERVICES, AND TEACHER LIBRARIANS

Assistant Principal, Assistant Principal Secondary Counseling Services, and School Librarian positions that were previously allocated in Program 13027 will now be allocated in **Program Code 10400** as a districtwide targeted school resource. The positions will be budgeted at the incumbents' actual salary. Vacant positions will be budgeted at the same salary step/level as of the capture date, January 19, 2017.

CLERICAL STAFFING

Norm-based clerical staffing will be allocated at whole full-time equivalents (FTE), i.e., 1.0, 2.0, etc. There will no longer be any partial clerical FTEs allocated.

COUNSELORS

All Title I high schools including Span schools with grades 9-12, will now receive their districtwide targeted school resource counselor position(s) in **Program Code 10529**. All other schools will continue to receive their norm-generated position(s) in program 13027. There is no flexibility allowed for this position.

HEALTH BENEFITS FOR BARGAINING UNITS F AND G EMPLOYEES

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 always based on the hours worked in the immediate prior school year.

The requirements and benefits are as follows:

	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 2017-18, the cost of benefits for Unit F employees is \$5,100 and Unit G employees, \$2,550.



If purchasing a Teacher Assistant, the system will not automatically calculate the health and medical benefits. Schools should budget \$5,100 for health and medical benefits for Teacher Assistant positions that will generate total worked hours of 800 and above for the school year. The budget item number for Unit F's health and medical benefits is 30210, TA Health&MedBenefit. Starting in school year 2017-18, schools will be responsible to budget benefits for Teacher Assistants who may only work 3 hours per day in school year 2017-18, but worked 800 hours or more in school year 2016-17. If schools have not budgeted for health and medical benefits but are charged for actual benefit expenditures, then schools must process a budget adjustment request to fund the benefits. For FAQs on this topic, go to School Fiscal Services website at <http://sfs.lausd.net>.

MAGNET ENROLLMENT

The magnet enrollment forecast has changed for fiscal year 2017-18. Historically, magnet enrollment forecast is created by rolling over the norm day enrollment numbers into ECAST for budget development allocations. This year, a forecast has been 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 counts.

NURSES

Nursing resource, recognized as a districtwide targeted school resource previously allocated in **Program 13027**, will now be in **Program 10529**. There is no flexibility allowed for this resource. Nursing resource is allocated using a new methodology which includes the following factors: percentage of duplicated student count to enrollment, E-Cast enrollment, and specialized health care needs. If the new methodology result in a decrease in nursing time compared to school year 2016-17, the District will provide an additional allocation to make the total allocation the same amount as in the prior school year. For more information see "Flexibilities Allowed On Specific School Resources".

STUDENT-BASED EQUITY INDEX RESOURCES

Staffing resources that are allocated based on the Student-Based Equity Index will remain at the districtwide average costs.



SCHOOL RESOURCES

School resources in the General Fund School Program are to support the instructional program and basic operation at the school sites. These funds support 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. A student having any one or more of these attributes is counted as one unduplicated count. The total unduplicated count of each school is the basis for allocating some specific resources.
2. Resources specific to individual school-site needs such as Campus Aides
3. Centrally-administered resources and services such as School Police 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 **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.

During budget development, the initial allocation of school resources are based on E-Cast (estimated) enrollment. The E-Cast enrollment projections forecast school enrollments based on demographic trends and other factors. Visit the E-Cast website at <http://www.laschools.org/new-site/my-school/ecast/> for more information.

School resources are based on Board-approved staffing ratios. The basis of allocation for non-position resources varies on the type of resource. See next page for the non-position resources.

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

- Administrators
- Clerical Substitutes
- Clerical Support
- 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 districtwide targeted school resources were previously allocated in Program 13027 and are now in other program codes as indicated below:

- Assistant Principal, Elementary or Secondary (Program 10400)
- Assistant Principal, Secondary Counseling Services (APSCS) (Program 10400)
- Counselors (Program 10529)
- Library Media Teachers/Teacher Librarians (Program 10400)
- Library Media Teacher Differential (Program 10400)
- Nurses (Program 10529)

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

School Resource	Rate/Basis of Allocation
Certificated Day-to-day Substitute (Budget item # 10559)	\$366 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), the District allocates 6 substitutes days after norm day
Clerical Substitutes (Budget item # 27134)	\$2 per unit of 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; allocation per school may vary
Instructional Materials (Budget item # 40267)	\$16 per Grades K-6 general education and Special Day Class students \$20 per Grades 7-8 general education and Special Day Class students \$22 per Grades 9-12 general education and Special Day Class students
General Supplies (Budget item # 40227)	\$17 per Grades K-12 general education and Special Day Class students
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 students \$4 per Grades 9-12 general education and Special Day Class students
Temporary Personnel (Budget item # 21712)	\$22 per Grades K-5/6 general education and Special Day Class students \$16 per Grades 6-12 general education and Special Day Class students



NORM DAY SETTLE-UP

After norm day, school resources are recalculated based on validated **norm day enrollment**, and schools may experience an increase or decrease in resources. New positions may be established or existing positions closed. Allocations for nurses, psychologists, and library media teachers are not affected by the norm day settle-up process.

Norm Day Enrollment

Norm day enrollment is the count of students as of the Friday of the fifth week of instruction. This is generally the basis of allocation of many school resources. The following are some 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.
- 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 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 and on the School Fiscal Services website at: <http://sfs/lausd.net>.



BUDGETING UNRESTRICTED RESOURCES

Schools have the flexibility to implement budgets that meet the unique instructional and operational priorities of their school site within certain requirements. As schools build their budgets, school staff is encouraged to consider all of their available resources including categorical funds.

The flexibility to 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. Salary savings may be captured only after Budget Services and Financial Planning Division has completed the actual cost of assignments as part of Norm Day Settle-up.
2. Norm-generated (Program 13027) resource positions with flexibility cannot be closed and repurchased with Specially-funded or Targeted Student Population (TSP) program dollars.
3. Districtwide targeted school resource (Program 10400, 10529) positions with flexibility cannot be closed and repurchased with Specially-funded or Targeted Student Population (TSP) program dollars.
4. If a school opts to purchase positions above and beyond 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 who exercised flexibility in one year and wish to continue the same the following year, must implement the flexibility again.
6. Norm-base and districtwide targeted school resource positions with incumbents will be budgeted 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 school's Fiscal Specialist.

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.

7. 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.

8. Continuing for the 17-18 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 ECAST, 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 2017-18 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.



FLEXIBILITIES ALLOWED ON SPECIFIC SCHOOL RESOURCES

CERTIFICATED EMPLOYEES

1. Assistant Principal, Secondary (Generic) (13100659) or Assistant Principal, Elementary (13100680), as appropriate to the school level

Schools may budget for these classifications but are not required to purchase these positions.

2. Assistant Principal, Secondary Counseling Services (APSCS)

In an effort 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 school year 2017-18. Otherwise, schools with an E-Cast enrollment projection 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. The Local District Superintendent will communicate with the Chief Human Resources Officer or designee to determine districtwide availability of any candidates that may be available to serve as APSCS before approval may be granted. In the event that 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. As part of the ASP, the school must identify an employee at the school site who will oversee the Master Schedule, counseling office, and possess the appropriate Pupil Personnel Services credential. Conversion of this position to an Instructional Specialist is no longer a viable option.

3. Counselors (12200533)

Mandated counseling requirements must be met. Counseling resources must be budgeted in Program 13027 and Program 10529 prior to utilizing 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 13027 or 10529 prior to utilizing other school budget programs.

4. Library Media Teacher (Teacher Librarian or TL)

Senior High Schools Teacher Librarian positions and TL semester differentials previously allocated in Program 13027 will now be allocated in Program 10400. The 10 days of substitute time will continue to be allocated for the TL in program 13027 for Districtwide target resource positions. Selected Middle Schools receive TL resources in Program 10400 based on Student-Based Equity Index. Schools that do not receive these resources and those opting to



supplement their resources may budget for these positions at their discretion. Work assigned to employees should be based on their respective classifications.

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.

A school opting to repurpose the TL allocation must inform Esther Sinofsky in Integrated Library and Textbook Support Services (ILTSS) as to how the school will keep the library open for student use and must ensure compliance with BUL-6040.2, Library Staffing - Student Access Clarifications.

5. Nurses

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. Nurse resources are not adjusted during Norm Day Settle-up.

Special Education schools will receive a nursing allocation to support Targeted Student Populations and to support having a fulltime nurse on campus. Alternative Education Schools (Continuation, Community Day, and Opportunity) will receive a nursing allocation. However, allocations to schools will be used to support some assigned nursing time to stand-alone, multi-site, and satellite locations. The time provided is for mandated screenings and to ensure health mandates are in place.

District-funded credentialed school nurses are now allocated in Program 10529 based on the following criteria:

- Student-based Equity index points given based on the duplicated percentage of TSP students to enrollment
- Enrollment points given based on school enrollment
- Student health need points based on the number of students requiring diabetic care, specialized healthcare procedures, and grades with mandated screenings.

Enrollment-based allocations are no longer being provided. If the new methodology result in a decrease in nursing time compared to school year 2016-17, schools will receive an additional allocation to make the total allocation the same as in the prior school year.



Schools may purchase additional nursing time from their budget based on student needs.

ALLOCATION FACTOR	SCHOOL DATA	INDEX CALCULATION/NURSING ALLOCATION
Equity Index	Duplicated Percentage	>180% = 100 points >90% = 30 points >150% = 70 points >50% = 10 points >100% = 50 points <49% = 0 points
Enrollment	E-CAST Student Enrollment 2017-18	>1000 = 7 points >300 = 3 points > 500 = 5 points <299 = 0 points
Health Needs	# of Specialized Healthcare Procedure, # of Diabetics, Screening Mandates (vision, audio, scoliosis)	1 point per procedure 1 point per student requiring insulin 1 point per mandated screening
Nursing Allocation	Combined points from Equity, Enrollment and Health	>400 points = 3.0 days per week >199 points = 2.5 days per week >119 points = 2.0 days per week > 99 points = 1.5 days per week > 50 points = 1.0 day per week < 49 points = .5 day per week

6. Principals

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

7. Psychologists

LAUSD's minimum requirements must be budgeted in Program 13027 before utilizing categorical or TSP supplemental resources, i.e., Programs 75046, 10183, etc. *Unrestricted* General Fund dollars must be in place for intervention and for identification of special education students 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 resources are not adjusted during Norm Day Settle-up.



8. Substitutes, 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) is also allocated in Program 13027. It is recommended that a minimum of 10 days of substitute time per register-carrying teacher be budgeted.

- 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, 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. Teachers, Register-Carrying

- a. Norm-generated 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 2017-18 class size maximums approved by the Board of Education. (See the School Fiscal Services Branch's website for 2017-18 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. **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.
- e. **Physical Education Teacher Incentive Grant (PETIP)** – PETIP is a board resolution to restore physical education to selected schools.

CLASSIFIED EMPLOYEES

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

1. Building & Grounds Workers, School Facilities Attendants, Pool Custodians, Plant Managers, and Assistant Plant Managers

There must be sufficient custodial support to maintain the cleanliness of the campus. All Plant Managers, Assistant Plant Managers, Building & Grounds Workers (BGW), and Swimming Pool Custodians 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' job descriptions. Custodial hours for Continuation High Schools or Adult Schools are not allocated in Program 13027. However, if a school's campus houses a charter school, the custodial hours include the enrollment and square footage of the charter school.

- a. **Approval is required prior to making any changes to the following positions: Plant Manager, Assistant Plant Manager, Building & Grounds Worker, School Facilities Attendant, and Pool Custodian. Email Susan Liao (susan.liao@lausd.net) with a copy to Lance Agdigos (lawrence.agdigos@lausd.net).**
- b. If a school decides to implement flexibility over their 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 cost to pay for night shift differential will be allocated by Facilities Fiscal Support Services. Plant Managers, School Facilities Attendants, and Pool Custodians 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 an additional 50% of the health and welfare benefit cost since part-time employees are eligible for full benefits.

2. Clerical Substitutes

Clerical substitutes must be time-reported in Program 13027.

3. Financial Managers and Senior Financial Managers

Work assigned to these employees should be based on their respective classifications. Schools may not purchase another classification in place of these positions, unless Personnel Commission issues approval prior to closing these positions. Use this link <http://achieve.lausd.net/Page/2135> for classified employees' job 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.

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

4. Modified Consent Decree (MCD) Clerical Position

A clerical staff member, usually an Office Technician, must provide support for the MCD. 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 MCD clerical position. For example, if three schools share one campus and each school's MCD 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.

5. Office Technicians and Senior Office Technicians

Schools may repurpose salary savings from converting a Senior Office Technician to Office Technician for other school needs.

6. School Administrative Assistants

Work assigned to School Administrative Assistants should be based on their respective classifications. Schools may not purchase another classification in place of these positions, unless Personnel Commission issues approval prior to closing these positions. Use this link <http://achieve.lausd.net/Page/2135> for classified employees' job descriptions.



GUIDELINES FOR SPECIFIC RESOURCES

1. Accelerated Academic Literacy (AAL, Program 11448)

Schools implementing the AAL program may request an auxiliary allocation using the AAL Resource Allocation Request form. To receive an AAL allocation, the school must submit the funding request to Dharma Hernandez in Division of Instruction by **April 21, 2017**. The requested allocation will be based on projected AAL enrollment and will be finalized based on actual norm day AAL enrollment. To obtain a copy of the form, please visit the School Fiscal Services Branch website at <http://sfs.lausd.net>.

2. Advances In Salary Pay Scale Levels

For norm-generated positions in Programs 13027 and 11119, the actual costs will be determined after Human Resources Division and Personnel Commission have processed norm day assignments. Budget Services and Financial Planning Division will identify the net difference between the costs of budgeted and actual positions for the whole school site, i.e., costs for the home fund center including magnet centers. If the net cost of all positions is *more than the allocated amount*, the positions are adjusted to the actual salary levels and the school is held harmless. If the net cost of all positions is *less than the allocated amount*, the positions are adjusted to the actual salary levels and the schools will receive an allocation equal to the amount of the salary savings in the home fund center.

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.

If a school is restructured, actual costs are determined after the restructuring is in effect. The District will recoup any salary savings as a result of restructuring.

Salary savings will be used to offset any overdrafts.

If a school received off-norm resources and has generated salary savings as a result of adjusting budgeted positions to the incumbents' actual salary level, the off-norm resources will be fully or partially-funded by the amount of salary savings in Program 13027. Applying salary savings to off-norm resources funded by the local districts will be at the discretion of the local district.

For example:

The cost of the off-norm teacher position is \$100,000 (not norm-generated; in Program 11141). Salary savings as a result of aligning cost of all budgeted positions to incumbents' actual salary level is \$60,000 (in Program 13027). Position will be multi-funded as \$60,000 in Program 13027 and \$40,000 in Program 11141.



3. Degree Differentials/Longevity for Certificated Staff and Differentials/Longevity for Classified Staff

Degree differentials and longevity pay are part of the certificated and classified employees' salary. Therefore, schools are required to fund these items for all positions purchased above norm. For norm-generated (Program 13027) positions, the District will allocate funds for this expenditure.

4. General Supplies

Budget or set aside funds based on school's needs.

5. Instructional Materials Account (IMA)

The base allocation requires Local School Leadership Council (LSLC) approval if base dollars in the IMA are transferred to another funding line. See additional information under "Local School Leadership Council Budget Authority".

6. 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-1802.13, "Time Reporting Instructions for Lump Sum Payment of Differentials."

7. Itinerant Letters

If a school is purchasing additional support services, it must be reflected in the budget. The cost of support services is included in the Estimated Rate Sheets. Schools must submit itinerant forms to the department providing the support services. The forms can be found at the School Fiscal Services website at <http://sfs.lausd.net>.

8. National Board Certified (NBC) Teacher Differential

The District will bear the cost of the NBC Teacher differential.



9. Purchased Positions

If a school purchases a position “in addition” to the District staffing levels, the cost of this position’s salary increase, salary step advancement, differential, increase in benefits, and benefitted absences, if any, is the responsibility of the school and should be funded appropriately.

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

Schools may budget for the 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. Reserve Officers’ Training Corps Teachers (JROTC Instructors and Senior Instructors)

Schools that choose to open a JROTC class will receive a 0.50 FTE of each of the above JROTC teaching positions. Schools must use Program 13027 to purchase the other 0.50 FTE of each allocated position. The JROTC program requires two (2) teacher positions and must be established at B-basis with the exception of JROTC instructors who are assigned to a 10-month contract by their service component. JROTC instructors with 10-month contracts must be assigned to C-basis in order to earn a full year of service credit. They are permitted to work four hours of Z-time per unassigned day (during contracted months) at no cost to the school if pre-approved by the JROTC Coordinator and the school principal. Z-time must be time-reported using **Program 11227**.

12. Staffing/Position Simulator

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 schools 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 website at <http://sfs.lausd.net>.

13. Testing Coordinator Differential

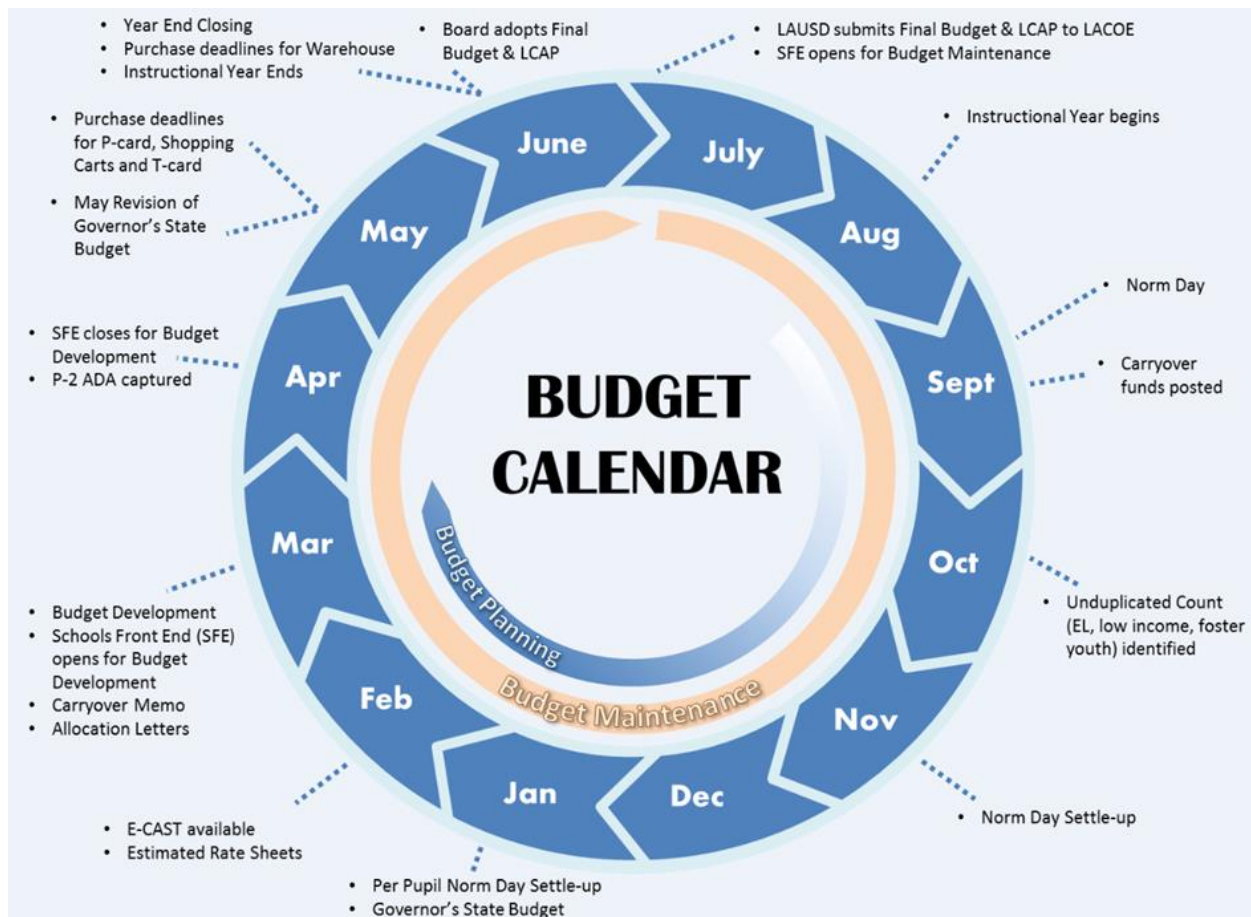
After norm day, selected schools receive an allocation in Program 13027 for testing activities. These funds are to be expended for testing activities only. Please note that funds from specially-funded programs, e.g., Title I, may not be used to fund testing differentials.



BUDGET DEVELOPMENT

BUDGET CALENDAR

Below is a general guideline for budget development and maintenance timelines.



ENGAGING THE SCHOOL COMMUNITY IN THE BUDGET DEVELOPMENT

Because transparency is a key goal of the District, Principals are expected to engage their school community in the budget-building process. 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 will have final budget decision-making authority for funds in Program 13027 except as defined under Local School Leadership Council Budget Authority and subject to the approval of the Local District Superintendent or designee.

LOCAL SCHOOL LEADERSHIP COUNCIL 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). The funded positions with a dollar amount represent norm-generated and districtwide targeted school resource positions based on the Board-approved Staffing Ratios and recommended staffing patterns for fiscal year 2017-18 and E-Cast enrollment data as of February 2017. Any prior reclassification to the positions or any previously funded positions outside of the recommended staffing patterns must be funded every fiscal year.

During budget development, principals have the option to make changes to their school's funded or unfunded positions subject to policy and guidelines of funding sources, Personnel Commission and Human Resources policies, and Unit D collective bargaining agreements.

2. Estimated Rates By Budget Item

The Estimated Rate Sheets (shopping list) contain pre-approved budget items and their cost by program code that schools may purchase out of their unrestricted or restricted allocations. The document can be found online in Schools Front End (SFE) under "Reports" tab as well as the School Fiscal Services website at <http://sfs.lausd.net>.

3. Request For Personnel Action (RPA) Form

This form indicates a position's funding, personnel assignment attributes, the necessary approvals, and the personnel action requested.

At the end of budget development, Budget Services and Financial Planning Division will forward to Human Resources and/or Personnel Commission information on unfunded or closed positions. Filling newly-established, vacant, and limited-funded positions requires submission of the RPA. RPAs are not required for norm-generated positions. See sample under Appendix 1 - 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 sample under Appendix 1 - Forms and Reports.



5. Staffing and Resources Report

This report summarizes school resources by Job ID, Budget Item Description, or Commitment Item Description. Version BP1 of Program 13027, 11119, 10529, and 10400 (Student Base Equity Index resources not include) shows staffing and resources based on federal and state laws, Collective Bargaining Unit Agreements, PC Rules, HR Rules and Policies, court orders, and consent decrees. See sample under Appendix 1 - Forms and Reports.



BUDGET MAINTENANCE

1. Budget Transfers

Schools may transfer any available amount to and from any commitment item within a Program.

2. Carryover of Account Ending Balances

Around March of every fiscal year, Budget Services and Financial Planning Division issues a memorandum on policies whether account balances are carrying over to the following fiscal year. The carryover policies are determined each fiscal year and are dependent on the financial condition of LAUSD.

For 2016-17, positive and negative ending balances in Program 13027 may carry over to the next fiscal year. Program 13027 may be used to cover overdrafts in other accounts.

Positive and negative ending balances in Programs 10397, 10400, and 10405 may carry over in these same respective programs. Positive ending balance in Program 10397 carries over in pending distribution.

The statements above are subject to change. Refer to the carryover memorandum MEM-2464.13, "Carryover Policies For School Account Balances As of June 30, 2017".

3. Monitoring of Expenditures

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

Overspending on any school resource is not advisable as it will impact the schools budgets and may impact the financial condition of LAUSD and may have negative repercussions overall. See above for Carryover of Account Balances.

4. Monitoring of Procured Items

All 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. Other Post-Employment Benefits (OPEB)

Other than pension, GASB Statement 45 requires government employees to measure and report the liabilities associated with other post-employment benefits. LAUSD has established an irrevocable trust for its OPEB liability (OPEB Trust). As contributions are made to the trust fund, these contributions are charged across all funding sources that has budgeted salaries, and therefore, may impact funding sources that exist at school budgets.

6. Salary Savings From Unfilled Positions

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

7. 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.**

8. 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). The 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 considered as part of the schools' total expenditures and is taken into account in determining Program 13027's ending balance that may carry over to the next fiscal year.



TARGETED STUDENT POPULATION, Program 10183

Schools receive an allocation in Program 10183 based on the unduplicated count of students identified as English Learner, eligible for free and reduced-price meals, and foster youth, otherwise called the Targeted Student Population (TSP). 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 10183 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 10183. 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 <http://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), 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 and 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 PSA Counselors and Psychiatric Social Workers using TSP Program 10183. For guidance and assistance, access the Pupil Services website at <http://pupilservices.lausd.net>, contact the Local District PSA Field Coordinator, or call Pupil Services at 213-241-3884. 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 10183:

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 and districtwide targeted school resources 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 or districtwide targeted school resource, it cannot be re-purchased with the TSP Program 10183.
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 four days of substitute time and must time-report the first four days of substitute time in the TSP program. Six days of substitute time will be allocated in Program 13027.
5. Funds allocated for positions with incumbents are at the incumbent's actual salary level. 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.
6. **Funds in Program 10183 do not carryover to the following school year.**



TARGETED STUDENT POPULATION (TSP) PER PUPIL SCHOOL ALLOCATION, Prog. 10400

Schools may receive an allocation based on the “Student-based Equity Index”. The index is calculated by dividing the number of occurrences of students identified as English Learners, low income, foster youth, and homeless, by the total number of enrolled students. This is the equity-based percentage or duplicated percentage of students with high needs. The duplicated percentage is based on a three-year rolling average. The resources are in the form of positions and/or instructional materials which must support the needs of English Learner, RFEP, low income, and foster youth students.

Resources funded with Program 10400 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 as these resources have already been allocated to the schools. 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 for approval during budget development. LD EL Coordinators will collect and archive TSP plans.

Positions received through the Student-based Equity Index are budgeted at the districtwide average cost.

Districtwide targeted school resource positions, Assistant Principal, Assistant Principal Secondary Counseling Services, and Teacher Librarians, previously allocated in Program 13027 will be budgeted in **Program 10400** at the salary step/level as of the capture date, January 19, 2017.



General Guidelines

1. School resources in Program 10400 are allocated based on the Student-based Equity Index for select schools. The duplicated percentage is based on a three-year rolling average consistent with the LCFF. Schools may exercise flexibility to repurpose the resources.
2. Districtwide targeted school resource positions, Assistant Principal (Elementary and Secondary), Assistant Principal, Secondary Counseling Services and Teacher Librarian, must follow flexibility policies as outlined in “Flexibilities Allowed On Specific School Resources”.
3. The Estimated Rates (districtwide average cost of positions) provides a list of allowable school resources that may be purchased under Program 10400.
4. Schools are responsible for setting aside or budgeting funds to pay for the actual cost of positions.
5. Positive and negative ending balances in Program 10400 carry over to the following fiscal year.
6. **Library Aides:**
 - a. Schools do not have the option to fund two positions with two different position control numbers (PCN) for the same incumbent.
 - b. Schools may choose to increase a 3-hour Library Aide position to a 6-hour Library Aide position, multi-funded at 50/50 using two funding sources. The District will bear half of the annual health benefit cost and half of any increase in retirement costs (PARS/PERS) for Student-based Equity Index positions (Program 10400).

Depending on the other funding source, the school may be responsible for the remaining portion of the health benefits and any increase in PERS.

- c. 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.o (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.o (b) of the Unit D contract has been followed prior to determining which individual should be placed in the closed position.



- d. Existing Library Aide positions should not be closed with the intention of establishing a new Library Aide position with the same attributes.
- e. Schools purchasing a 3-hour Library Aide position are responsible for the additional cost of PERS. Depending on the funding source, schools may also be responsible for the health and medical costs.
- f. Remaining 3-hour Library Aide positions, with or without incumbents, will be paired as positions are vacated.



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

Shared positions **must be created as itinerant positions for sharing purposes**. 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(s) must be budgeted as lump-sum dollars in budget line “2OTHS-L” at each home cost center.

A. General Fund Programs

Program Codes 10397, 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 contribution of 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 IPR form can be accessed from the School Fiscal Services website at <http://sfs.lausd.net>.
- The Fiscal Specialist will 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. If it is a custodial position, send an email to Susan Liao at susan.liao@lausd.net for review and approval.

B. 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. Specially-funded positions, **either single-funded with specially-funded programs or multi-funded between SFP and General Fund programs**, may be established as itinerant positions for sharing purposes.

- 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 District’s 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 will 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 of federal resources must be at the school-site level. Therefore, Cafeteria Fund resources (SACS Fund 130) **may not be moved** to shared 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 should not be established at shared cost centers. School-site expenditures must be at the school-site level.



SHARED SITE CAMPUSES

Shared Site Cost Center	Shared Site Campus	School Cost Center	School Name
1517539	Nava LA - Campus	1517301	Nava LA-Sch of Bus & Tech
		1807001	Nava LA-Sch Arts & Cultr
			Synergy Kinetic Academy Charter School
1518639	Walnut Park MS Campus	1519301	Walnut Park MS STEM
		1839001	Walnut Park MS SJ/SL
1597839	South Region MS #2 Campus	1515301	Orchard Academies #2B
		1515401	Orchard Academies #2C
			Magnolia Science Academy -Bell
1597939	San Fernando MS Campus	1650101	San Fernando MS Inst of Applied Media
		1835801	San Fernando MS
1760939	Westchester	1524001	New Middle School Pathway
		1763901	The Incubator School
		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
		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
1770239	SM Sotomayor LA Campus	1213401	Studio School
		1770701	SM Sotomayor LA-Sch of HADA
		1857701	SM Sotomayor Lrng Aca-LARS
			Alliance Tech & Ms Hs ICharter
			Early Coll Acad ICharter
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
			APEX Academy
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
		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	1761501	Boyle Heights STEM High School
		1774901	Roosevelt SH
		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
1823839	Millikan Shared Campus	1760401	Science Academy G/HG/HA/ STEM Magnet
		1823801	Millikan PAM & SSTEM
		1823802	Millikan MS PA Mag
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
		1892801	Washington Prep SH



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.
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. Yes. After norm day, vacant teacher positions may be converted to auxiliary periods with the approval of Human Resources Division. The position's status will be changed to "S" for suspend. 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 the person 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 from program 13027, General Fund School Program.
5. Q. *What is the average teacher salary for fiscal year 2017-18?*

A. The average cost of salary and benefits for an elementary teacher (11100731) is \$116,303 (27T10) and for a secondary teacher (11100736) is \$112,271 (26T10).
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 credentials are different depending on the specialization, salary tables are different for each one, and placing one in-lieu of the other can result to out-of-classroom placement.
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 an unassigned 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. The day-to-day substitute rate allocated to schools covers the higher cost of Contracted Pool Teachers.
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 staffing/position simulator from the School Fiscal Services website (<http://sfs.lausd.net>) 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. *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.
11. 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. *Must schools purchase a School Administrative Assistant position?*
 - A. Yes, unless you have prior approval from Personnel Commission. Personnel Commission may require the school to submit a job description for a position in-lieu of a School Administrative Assistant.
2. Q. *Can we purchase a 0.50 FTE Modified Consent Decree (MCD) Office Technician instead of a full position?*
 - A. The MCD 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.
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 in order to keep the Senior Office Technician position?*
- A. Yes, flexibility has to be exercised on an annual basis. Flexibility of positions must be budgeted from year to year; it is not a one-time expenditure. If a school exercises flexibility on a position *upward* one year, and chooses to maintain the change in the following year, it must pay for the increase in cost each year. Similarly, if a school chooses to exercise flexibility on a position *downward* one year, and chooses to maintain the change in the following year, the school will realize the savings for each of those years.
5. 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, School Facilities Attendants, and Pool Custodians are day shift employees. If a school wants these positions to work the night shift, the school is responsible for the additional cost.
6. 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.
7. 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 job 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.



8. 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 M & O Area's Substitute desk or the Complex Project Manager. They 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.

9. Q. *How do I request a long-term substitute for a Plant Manager, Assistant Plant Manager, Pool Custodian, 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 by the District if the employee on a long-term leave is on paid status.

10. 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 by the District if the employee on a long-term leave is on paid status.

11. 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 for assistance in hiring while coordinating with other sites sharing this employee.



General Questions

1. Q. *Which resources do I have flexibility over?*
 - A. See section on Flexibilities Allowed On Specific Resources.
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 decreases in enrollment 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 subjected to reduction during norm day.
3. Q. *If a principal knows that someone on their staff is retiring, can they budget for a person at a lower pay scale level for that position during budget development?*
 - A. No, the retiree's budgeted position level should not be changed during budget development. The position level can be changed after norm day settle-up and budget to actuals has completed.
4. Q. *How should I report mileage?*
 - A. Schools should time-report mileage in Program 13027. Funds will be allocated to schools based on actual expenditures.
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-1802.13, "Time Reporting Instructions for Lump Sum Payment of Differentials."



PILOT SCHOOLS AND NETWORK PARTNER SCHOOLS

Pilot Schools and Network Partner Schools 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. Pilot and Network Partner Schools are eligible to receive an additional allocation in Program 10397 if their budgeted expenditures are less than their calculated revenue.

PER PUPIL REVENUE

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

TIIBG and **Transportation** rates are based on the amount of revenue received from the state.

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

Per Pupil Revenue Rates (will be available in March)

Grade Span	Base	Supplemental	Concentration	TIIBG	Transportation	Other Funding Sources
K-3						
4-6						
7-8						
9-12						

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 LOS ANGELES UNIFIED SCHOOL DISTRICT															User Name:							
Cost Centre Code: 1 01		Local District: C		School Year: 2016-2017		School Month: 4		Month - (Date Range) : 4 - (11/07/16 - 12/02/16)		School Phone Number: (323) 255-1434		Run Date and Time: 1/28/2017 9:16:01 PM										
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	E6	E7		L1	L2	L3	L4	L5	L6	L7	L8	
KINDERGARTEN	17	22	18	545	42	0	0	0	0	0	0	1	43	0	1	0	0	0	0	0	0	42
GRADE 1-3	38	11	50	1889	140	1	0	1	0	0	0	0	142	0	2	0	0	0	0	0	0	140
GRADE 4-6	5	20	36	1325	98	1	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	99
TOTAL REG K-6	60	53	104	3759	280	2	0	1	0	0	0	1	284	0	3	0	0	0	0	0	0	281
TK	0	5	12	165	13	0	0	0	0	0	0	0	13	0	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	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

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Original: ATTENDANCE & ENROLLMENT SECTION, 26TH FLOOR BEAUDRY BLDG
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2. *Instructional Days* is the sum of the instructional days of all of the 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	M	T	W	T	F	
1	AUG 15	16	17	18	19	22	23	24	25	26	29	30	31	SEP 1	2	3	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

Paid-Free Day

Norm Classification

Not in Session

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

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

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 = $364.96 / 430 = 85\%$



Revenue Calculation

During budget development, a school's ratio of P-2 ADA to enrollment is calculated by dividing the second prior year's P-2 ADA by the same year's norm day enrollment. At this point in time, these are the latest actual data available for use to estimate a school's revenue. The calculated ratio is then multiplied by the current fiscal year's *E-Cast 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 table of per pupil revenue rates.

At Budget Development

$$\begin{aligned}
 & 2015-16 \text{ P-2 ADA} \\
 & \div 2015-16 \text{ Norm Day Enrollment} \\
 & = 2015-16 \text{ Ratio of P-2 ADA to Norm Day Enrollment (\%)} \\
 & \times 2017-18 \text{ E-Cast Enrollment} \\
 & = \text{Estimated 2017-18 P-2 ADA} \\
 & \times \text{Revenue Rates} \\
 & = \text{PRELIMINARY ESTIMATED REVENUE}
 \end{aligned}$$

During Norm Day Settle-up in the Fall, a school's ratio of P-2 ADA to enrollment is calculated by dividing the immediate prior year's P-2 ADA by the same year's norm day enrollment. The calculated ratio is then multiplied by the current fiscal year's *norm day enrollment* to arrive at the revised 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.

At Norm Day Settle-Up

$$\begin{aligned}
 & 2016-17 \text{ P-2 ADA} \\
 & \div 2016-17 \text{ Norm Day Enrollment} \\
 & = 2016-17 \text{ Ratio of P-2 ADA to Norm Day Enrollment (\%)} \\
 & \times 2017-18 \text{ Norm Day Enrollment} \\
 & = \text{Revised Estimated 2017-18 P-2 ADA} \\
 & \times \text{Revenue Rates} \\
 & = \text{FINAL REVENUE}
 \end{aligned}$$

Norm Day Settle-Up

The actual prior year's P-2 ADA is available as of the budget year's norm day. As shown above, the revenue is recalculated using the latest information on P-2 ADA, norm day enrollment, and revenue rates.

In addition to recalculating the revenue, a school's projected expenditures are also 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 through <http://sfs.lausd.net>.



The revised revenues and expenditures are compared to the budget development estimates. Increases or decreases in a school's resources will be implemented in TSP-PPS, Program 10397. Decreases in resources may also be taken from the actual salary savings in Program 13027 to lessen the impact on the school's budget. Salary savings in Program 13027 will be released after the Per Pupil Norm Day Settle-Up is completed.

For example, if revenues exceeded expenditures at budget development, the surplus is allocated in Program 10397. If expenditures exceeded revenues at norm day settle-up, the reduction will be adjusted from Program 10397 and any salary savings in Program 13027.

Positive ending balances in Program 10397 will carryover in "pending distribution". Funds will be released after norm day settle-up and when budget to actual processes are completed. These funds will be used to mitigate any decreases in Program 10397 due to norm day recalculations.

In prior years, the District allocated additional staffing and resources as a result of agreements with collective bargaining units after the close of budget development. The District typically refers to these additional resources as "restoration resources". If this happens, the District will allocate restoration resources to schools through the General Fund School Program allocation formula. The District will implement increases and decreases to a school's resources accordingly.



DETERMINING THE TSP-PER PUPIL SCHOOL (PROGRAM 10397) ALLOCATION

The calculated revenue for each Pilot School and Network Partner 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-PPS. 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-PPS budget with stakeholders including all existing councils and committees in order 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-PPS Program 10397. For guidance and assistance, access the Multilingual and



Multicultural Education Department (MMED) website at 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 carryover to the next fiscal year.

TARGETED STUDENT POPULATION ALLOCATION (TSP), PROGRAM 10400

Per Pupil schools are also entitled to additional TSP resources based on their *duplicated* percentage of English Learner, low income, and foster youth students. Program 10400 resources may include an Office Technician, Custodian, Assistant Principal, Counselor, or other resources.

If the District is not able to fully fund the amount of a school's excess revenue over expenditures in Program 10397, the resources in Program 10400 may be used to fill the unfunded revenue gap in Program 10397.

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 of 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.

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-PPS Program 10397, four days of substitute time must be budgeted in the program. Another 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 the TSP-PPS Program 10397.
4. If a school closes a position that is allocated in Program 13027, the position cannot be re-purchased with TSP-PPS Program 10397 funds.
5. Funds allocated for positions with incumbents are 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 QUESTION – PILOT SCHOOLS

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



LIST OF PILOT SCHOOLS

Fund Center	School Name
1585701	107th St El
1727401	20th St El
1553401	99th St El
1860901	Arleta SH
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
1809401	Carver MS
1858301	Chatsworth CHS
1771501	Chavez LA ArTES Mag
1771701	Chavez LA ASE
1771601	Chavez LA SJ Hum Ac
1851701	Contreras Bus Tour
1820701	Contreras LC ALC
1852701	Contreras LC Soc Jus
1851601	Cortines Sch of VAPA
1871001	Early College Acad
1382201	Figueroa St El
1408201	Garvanza El
1816001	Gompers MS
1238501	Gratts LA for YS
1584901	Griffith Joyner El
1871301	Hawkins SH C/DAGS
1766501	Hawkins SH CHAS
1766601	Hawkins SH RISE
1817901	Hollenbeck MS
1294401	Huerta El
1872101	Jordan SH
1872501	Kennedy SH
1874301	Manual Arts SH
1823701	Markham MS
1886601	Marquez SH HPIAM
1772501	Marquez SH Libra
1766901	Marquez SH Soc Jus
1861101	Mendez SH
1823801	Millikan PAM & SSTEM
1825501	Muir MS
1883801	Narbonne SH HArts LA



1761401	Nava College Prep
1517301	Nava LA Bus&Tech Sch
1807001	Nava LA Sch Art&Cult
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
1630101	Ritter El
1771801	Rivera LC Com & Tech
1771901	Rivera LC Grn Design
1772101	Rivera LC Perf Arts
1886701	Rivera LC Pub Srv
1775001	Roosevelt ESP Mag
1774901	Roosevelt SH
1775101	Roosevelt SH M/S Mag
1688401	Roybal-Allard El
1650101	San Fernando MS IAM
1871601	Santee EC
1770701	Sotomayor LA HADA
1857701	Sotomayor LA LARS
1838701	Stevenson MS
1213401	Studio School
1698801	Sunrise El
1888001	Taft CHS
1763901	The Incubator School
1860601	Torres ELA PA Mag
1777301	Torres Eng & Tech
1777501	Torres Hum/Art/Tech
1777201	Torres Renaissance
1777701	Torres Soc Jst Ldshp
1891401	Verdugo Hls SH
1519301	Walnut Park MS STEM
1874801	West Adams Prep SH



LIST OF NETWORK PARTNER SCHOOLS

Fund Center	School Name	School Type	Configuration	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
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



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 programs mentioned 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.

New textbook adoption and textbook replacements are funded by the District.

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 in order 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 outline 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, and fund them using TSP funds, Program 10183. 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. Funds allocated for positions with incumbents are 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 are responsible for the cost of GATE testing, English Language Acquisition Program, Peer Assistance and Review, and TIIBG. The District will fund 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 funds 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 website (<http://sfs.lausd.net>) calculates the number of teacher positions funded with Program 13027 and Program 13723 based on a given enrollment.

3. 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.

4. Q. *What is the fee structure for GATE services provided to ACSs for fiscal year 2017-18?*

- A. For fiscal year 2017-18, ACSs are assessed a fee for the following GATE services:

GATE Psychological Services

There are two fee-for-service payment structures for GATE psychological services for intellectual ability and general academic ability assessments:

Affiliated and Fiscally-Independent Charter Schools pay a per diem of \$500 for psychologist time, test materials, evaluation, and processing. The fee covers case review, identification of appropriate instrument, testing, test materials, evaluation of results, and processing.

Visual and Performing Arts Assessments

The fee for a Visual Arts assessment or a Performing Arts assessment is \$200 per student. The fee includes audition or demonstration, committee evaluation, maintenance of roster, and notification.

Saturday Conservatory of Fine Arts (24-week program)

Fees are assessed to cover the application and enrollment process. Also included are instruction, instructional materials/activities, and administrative oversight/supervision. The fee is \$200 per student (new enrollment only).

OLSAT-8 Testing

Affiliated Charter Schools are not assessed a fee for the OLSAT-8.



GATE Professional Development

Fees are assessed for the delivery of gifted/talented professional development, including materials. There are two fee structures:

- a. Per Group - \$150
- b. Per Person - \$50

- 5. *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 forwards the question(s) to central office Budget Services.
- 6. *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

Existing Charter Schools 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	M
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. Germain Academy For Academic Achievement	1411701	E
18. Hamlin Charter Academy	1434901	E
19. Haynes Charter For Enriched Studies	1447301	E
20. Hesby Oaks Leadership Charter	1452101	SPAN
21. Justice Street Academy Charter	1469201	E
22. Kenter Canyon School	1469901	E
23. Knollwood Preparatory Academy	1476201	E
24. Lockhurst drive Charter Elementary	1488701	E
25. Marquez Charter School	1516401	E
26. Nestle Avenue Charter	1545201	E
27. Open Charter Magnet School	1588901	E
28. Palisades Charter Elementary	1595901	E
29. Plainview Academic Charter Academy	1609601	E
30. Pomelo Community Charter School	1614001	E
31. Revere Middle School	1835601	M
32. Revere Math/Science Magnet	1835602	M
33. Riverside Drive Charter School	1631501	E
34. Robert A. Millikan Middle School	1823801	M
35. Millikan Performing Arts Magnet	1823802	M
36. Serrania Avenue Charter For Enriched Studies	1660601	E
37. Sherman Oaks Elementary Charter School	1669901	E
38. Superior Street Elementary	1700701	E
39. Topanga Learn Charter Elementary	1719801	E



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

Affiliated Charter Schools That Began In Fiscal Year 2013-14

School Name	Cost Center	School Type
1. Calahan Community Charter	1270601	E
2. Calvert Charter For Enriched Studies	1271201	E
3. Chandler Learning Academy	1295901	E
4. Darby Avenue Charter	1334001	E
5. Emelita Academy Charter	1358901	E
6. Granada Community Charter	1423301	E
7. Chatsworth Charter High	1858301	S
8. Grover Cleveland Charter High	1859001	S
9. Cleveland Humanities Magnet	1859002	Magnet Ctr - S
10. Taft Charter High	1888001	S
11. Taft HS S/HG/HA STEAM Magnet	1888007	Magnet Ctr - S

Affiliated Charter School That Began In Fiscal Year 2014-15

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

Affiliated Charter School That Began In Fiscal Year 2016-17

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

School Types:

E – Elementary School

Magnet Ctr E – Magnet Center Elementary School

M – Middle School

S – Senior High School

Magnet Ctr S – Magnet Center Senior High School

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



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.



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
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
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
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 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
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 resource	Refers to a school resource that is not based on norm 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 positions/staff
Program Code 10183	LCFF funds intended for the benefit of the Targeted Student Population (TSP)
Program Code 10397	LCFF funds intended for the benefit of the Targeted Student Population (TSP); received by select Pilot Schools only
Program Code 10400	LCFF funds intended for the benefit of the Targeted Student Population (TSP)
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 operation only
Program Code 13723	funds for Charter School Categorical Block Grant
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
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.
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
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.
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FORMS AND REPORTS



Los Angeles Unified School District
Division of Instruction

AAL Resource Allocation Request 2017-18

Due Date: April 21, 2017

The Accelerated Academic Literacy (AAL) funding is allocated to schools who have structured an intensive intervention ELA program as outlined in MEM-6382.0, *Placement Guidelines Language Arts Tier 2 and Tier 3 Intervention Programs in Grades 6 through 9*. In order for schools to receive the auxiliary funding, the following requirements must be met:

- English core class (e.g., English 7A, English 9A, etc.), **general education only**, must be double-blocked with the intensive intervention course: Literacy for Success (middle school) or Strategic Literacy (high school)
- The English core class and the intervention class must be taught by the same teacher
- An evidence-based replacement curriculum such as *Read 180* or *Language! 4th Edition* must be used that meets the intensive intervention needs of the students

Special Day Program (SDP) classes do not qualify for AAL funding.

Final AAL funding allocation will be based on Norm Day enrollment.

If your school projects a need for this funding, please complete the form and email or fax to Dharma Hernandez, Coordinator, dth3022@lausd.net or 213-241-8977 by April 18, 2017.

School Name: _____

Intervention course (double-blocked with English core course)	Grades	Number of Classes (General Ed only)	Projected Number of Students
Literacy for Success (MS)	6 7 8 (circle grades)		
Strategic Literacy (HS)	Grade 9 only.		

Intervention Program: Curricular program that will be used in the double-blocked courses.

READ 180/System 44	Language! 4 th Edition	Other Evidence-Based Program (name)

If you will be using *Language! 4th Edition*, and you need materials, please contact Lisa DeRoss, K-12 Coordinator, Division of Special Education, lisa.deross@lausd.net.

School Contact Information

Name: _____ Telephone: _____

Title: _____ Email: _____

Principal Signature _____

Date _____



**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: _____	_____
	Local District Superintendent	Date

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

LAUSD/HR Form 1765 10/2015



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	Fund Center / Org Unit Code		
ESC or Office			
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/FMGM 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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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	IPOSITN	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: BP 1

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
I M A	0.00	10,240
Total	29.25	3,251,216

Note: School allocations may differ due to rounding.

