

Budget Overview for Parents 2021-2022

The Budget Overview for Parents is intended to help stakeholders better understand funding decisions included in the LEA's budget. The report should use language that is understandable and accessible to parents.

The LCFF Budget Overview for Parents is subject to the same requirements for adoption, review, and approval as the LCAP and annual update. The LCFF Budget Overview for Parents must be attached as a cover to the LCAP, and once presented and approved should be posted on the LEA's website with the LCAP as a single document. It should be prepared in conjunction with the 2021-2022 Adopted Budget, and should be board approved and submitted by July 1st. The revenue and expenditures referenced in the Budget Overview for Parents are tied to the LEA's 2021-22 Adopted Budget, its 2021-22 LCAP, and the 2020-21 Learning Continuity and Attendance Plan (LCP)

What Goes to the Board?

In adopting the LCAP the governing board shall

Hold at least one public hearing to solicit recommendations and comments from the public on your **Annual Update, & 2021-22 LCAP**. The agenda for the Public Hearing must be posted at least 72 hours before the hearing. **Meeting 1**

At the same meeting hold the public hearing required for the **LEA Budget and Budget Overview for Parents**. **Meeting 1**

by July 1, 2021

At a subsequent meeting, the governing board adopts the **2020-21 Annual Update, Local Indicators, 2021-22 LCAP, LEA Budget, and the Budget Overview for Parents**. **Meeting 2**



To complete the Budget Overview for Parents report you will need the following:

- a) 20-21 Learning Continuity and Attendance Plan
- b) 21-22 Adopted budget
- c) 21-22 LCAP

The Budget Overview for Parents template is an excel workbook with 5 tabs. You will enter data in the 'Data Input' tab and then respond to the available prompts in the 'Narrative Responses' tab. The spreadsheet compiles this information and the resulting report is in the 'Template' tab.

For instructions and the excel template.

<https://www.cde.ca.gov/re/lc/>

Step #1 Complete the Data Input tab

Note: This template uses the term "High Needs Students" to refer to your LEA's Unduplicated Pupils who generate LCFF Supplemental and Concentration dollars. (i.e. students who are low-income, English learners, or foster youth).

Actions or services that are identified as contributing to the increased or improved services for high needs students may be paid from a variety of fund sources, not only LCFF supplemental & concentration dollars.

Includes four sections

1. LEA information

2. Projected Revenue

- based on 2021-22 Adopted Budget for General Fund

- enter the five major revenue areas:

1. Total LCFF funds (Fiscal 26)
2. LCFF supplemental & concentration grants (Adopted Budget LCFF calculator)
3. All other state funds (Fiscal 26)
4. All local funds (Fiscal 26)
5. All federal funds (Fiscal 26)

Total Projected Revenue (1+3+4+5) should tie to the Fiscal 26 Total Revenues

3. Budgeted Expenditures

- based on 2021-22 Adopted Budget for General Fund & the 2021-22 LCAP

1. Total Budgeted General Fund Expenditures (Fiscal 26)
2. Total Budgeted Expenditures in the LCAP
(sum of all actions listed in the 2021-22 LCAP) (do not include duplicate expenditures)

3. Total Budgeted Expenditures for High Needs Students in the LCAP (sum of all actions/services where the box has been marked to indicate “contributing to increased or improved services for unduplicated students” in the 2021-22 LCAP)

$$\text{Expenditures not in the LCAP} = (1 - 2)$$

4. 2020-21 Expenditures for High Needs Students

- based on the 2020-21 Learning Continuity Plan

- Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan (sum of the total **budgeted expenditures**, from all fund sources, that are identified as contributing to the increased or improved services for unduplicated students included in the Learning Continuity Plan) source: Learning Continuity Plan

- Actual Expenditures for High Needs Students in Learning Continuity Plan (sum of the total estimated **actual expenditures**, from all fund sources, for the actions included in the LCP that were identified as contributing to the increased or improved services for unduplicated students as reflected in the Annual Update) source: Annual Update

Step #2 Complete the Narrative Responses tab

There are up to three narrative prompts on this tab; they vary depending on the information entered on the Data Input tab. If there is no prompt displayed then a response is not required.

- Prompt 1: *If the amount of Total Budgeted Expenditures in the 21-22 LCAP is **less than the Total Budgeted General Fund Expenditures**, briefly describe any of the General Fund Budget Expenditures not included in the LCAP.*

Total Budgeted Expenditures for the 2021 – 22 School Year	
Total Budgeted General Fund Expenditures	
Total Budgeted Expenditures in the LCAP	

Example response ideas: The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

- **Potential Items to Include in Brief Description**
 - General cost of overhead (utilities, maintenance, etc.)
 - Salary & benefits for core programs (if not included in actions/services)
 - Contributions to programs not included in LCAP
 - Mandatory contributions to Routine Restricted Maintenance
 - Anything else that might:
 - a) Help stakeholders understand overall cost of education
 - b) Be useful for LEA to share

- Prompt 2: *If the Total Budgeted Expenditures for High Needs Students in the 21-22 LCAP is **less than** the LCFF supplemental & concentration grants, provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.*

Total Budgeted Expenditures for High Needs Students in the LCAP	
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LCFF supplemental & concentration grants	
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- Prompt 3: *If the total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan are **greater than** the Actual Expenditures for High Needs Students in the Learning Continuity Plan, briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2020-21.*

Expenditures for High Needs Students in the 2020 – 21 School Year	
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	
Actual Expenditures for High Needs Students in Learning Continuity Plan	

Step #3 Review the Generated Report

The information from the Data Input and Narrative Responses tabs will automatically populate the narrative and graphs on the Template tab. Review the report on the template tab. Submit it to your Board for approval and make it available to your LEA’s parents and stakeholders by posting it on your web site with the LCAP.

Crosswalk for 2021-22 LCFF Budget Overview for Parents Template

Fiscal26a		Fund Balance Summary (SACS)			
Adopted Budget		Fiscal Year 2022 through 06/30			
Fund 01 - General Fund		Budget	Actual	Encumbrance	Balance
REVENUES					
LCFF Revenue Sources (8010-8099)		16,002,826.00	A .00		16,002,826.00
Federal Revenue (8100-8299)		3,126,357.38	B .00		3,126,357.38
Other State Revenue (8300-8599)		2,937,584.00	C .00		2,937,584.00
Other Local Revenue (8600-8799)		14,223,818.00	D .00		14,223,818.00
Total Revenues		36,290,585.38	E		36,290,585.38
EXPENDITURES					
Certificated Salaries (1000-1999)		13,801,495.00	.00		13,801,495.00
Classified Salaries (2000-2999)		3,784,479.00	.00		3,784,479.00
Employee Benefits (3000-3999)		9,074,875.00	.00		9,074,875.00
Books and Supplies (4000-4999)		2,285,167.38	.00		2,285,167.38
Services & Operating Expenses (5000-5999)		4,317,571.00	.00		4,317,571.00
Capital Outlay (6000-6999)		716,550.00	.00		716,550.00
Other Outgo (7100-7299, 7400-7499)		291,969.00	.00		291,969.00
Total Expenditures		34,272,106.38	F		34,272,106.38
Operating Surplus/(Deficit)		2,018,479.00			2,018,479.00
OTHER FINANCING SOURCES/USES					
Interfund Transfers Out (7600-7629)		188,739.00	.00	.00	188,739.00
Total Other Financing Sources/Uses		(188,739.00)	.00	.00	(188,739.00)
Net Surplus/(Deficit)		1,829,740.00	.00		1,829,740.00

Selection Grouped by Org Fund - Sorted by Object, (Org =00 Model id = OB21-22 Zero? = N, Use SACS? = Y, Restricted? = Y, Fund = 01) ESCAPE ONLINE Page 1 of 1

Specify Model ID

FCMAT LCFF Adopted Budget Calculator - Summary tab

Summary of Funding	
Target Components:	
Base Grant	11,815,853
Grade Span Adjustment	474,742
Supplemental Grant	1,698,560
Concentration Grant	866,488
Add-ons	216,471
Total Target	15,072,114

LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) name:	
CDS code:	
LEA contact information:	Enter LEA information
Coming School Year:	2021 - 22
Current School Year:	2020 - 21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021 - 22 School Year		Amount
Total LCFF funds	A	\$16,002,826 Fiscal 26, item A
LCFF supplemental & concentration grants		\$2,565,048 (LCFF Calculator, Summary tab)
All other state funds	C	\$2,937,584 Fiscal 26, item C
All local funds	D	\$14,223,818 Fiscal 26, item D
All federal funds	B	\$3,126,357 Fiscal 26, item B
Total Projected Revenue	E	= A + B + C + D
Total Budgeted Expenditures for the 2021 - 22 School Year		Amount
Total Budgeted General Fund Expenditures	F	34,272,106 = Total Budgeted Expenditures
Total Budgeted Expenditures in the LCAP		Sum of all actions/services listed in LCAP (not inc. duplicates)
Total Budgeted Expenditures for High Needs Students in the LCAP	G	Sum of all LCAP actions/services that contribute to increasing or improving services for unduplicated students
Expenditures not in the LCAP	H	= F - G
Expenditures for High Needs Students in the 2020 - 21 School Year		Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan		High needs BUDGETED expenditures from the 2020-21 LCP
Actual Expenditures for High Needs Students in Learning Continuity Plan		High needs Estimated ACTUAL expenditures as reflected in the Annual Update of the LCAP.