


LCAP  **Budget**
Pulling it all together for clarity

Step A: LCFF Calculator

The LCFF Calculator must be updated with the final May Revise data in order for the Supplemental and Concentration grant estimated for budget year 2018-19 to be accurate for the 2018-19 LCAP.

- You should have already shared with your district's LCAP authors the 2nd Interim MPP/LCAP calculation for draft LCAP purposes as a preliminary estimate. The current working LCAP is a draft and cannot be final until the May Revise data is used to calculate the MPP/LCAP and Supplemental and Concentration grant amounts.
- After May Revise updated LCFF calculator is completed, the final MPP/LCAP and Supplemental & Concentration dollar amounts need to be put into the Final LCAP.



May Revise MPP/LCAP data = Final LCAP = Final Adopted Budget



Step B: LCFF Template

LCAP template with instructions can be found at <https://www.cde.ca.gov/re/lc/>

1. **Annual Update** - This *data is the ESTIMATED ACTUALS for 2017-18!*
 - a. PLANNED and BUDGETED boxes are taken directly from prior year's LCAP and should be verbatim
 - b. ACTUAL box: fill in the description for the ACTUAL actions and services
 - c. ESTIMATED ACTUAL box: Fill in the estimated actual cost of the actions and services
 - d. Analysis section (here are the additional explanations!)
 1. Four areas of description detailed
 - a. Implementation
 - b. Effectiveness
 - c. Explanation of Material difference of estimated actuals to original budget
 - d. Changes to goal or action

LCAP sections with financial information

2. **Budget Summary** - Prepare this section **AFTER** all Goals, Actions & Services are complete **AND** your budget is complete! This section is embedded in the Plan Summary section of the LCAP and should **reflect the 2018-19 LCAP year and Adopted Budget amounts.**

a. Total General Fund Budget Expenditures for LCAP year

- Restricted and Unrestricted
- Districts: **Only Fund 01** – *Do **NOT** include any charter funds!*
- Charters: **Only Funds 03 -09** or 62
- **Includes** transfers out and other uses
- Use Budget03a report, select specific fund, and object 1-7 only. Enter amount into provided box (OR the SACS Form 01 for Districts without Fund 03 Charters)
- **See sample Budget 03a ESCAPE report on pages 5 & 6**

b. Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for the LCAP Year

- In the Goals/Actions & Services sections, add up the 2018-19 Budgeted Expenditure Amounts
- This sum should include all expenditures listed **no matter the source**
- Make sure you are not including duplicates, i.e.: same budget covers two actions; count that only 1 time

Example a & b:

BUDGET SUMMARY		LCAP
Complete the table below. LEAs may include additional information or more detail, including graphics.		
DESCRIPTION	AMOUNT	
Total General Fund Budget Expenditures for LCAP Year	\$6,546,535	
Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for LCAP Year	\$3,073,042.00	

- c. Briefly describe any of the General Fund Budget Expenditures specified in 1.a) above for the LCAP Year NOT INCLUDED in the Goals/Services/Actions sections of the LCAP**

Example c:

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 program 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 district to share

d. Total Projected LCFF Revenues for LCAP Year

- Get from your LCFF revenue calculator for the DISTRICT or the CHARTER
 - Total LCFF Entitlement from the summary tab of the calculator

Example d:

Summary of Funding					
	2017-18	2018-19	2019-20	2020-21	
Target	\$ 4,455,587	\$ 4,253,075	\$ 4,287,223	\$ 3,867,781	
Floor	4,268,936	4,100,604	4,184,781	4,070,623	
Remaining Need after Gap (informational only)	102,714	-	-	-	
Current Year Gap Funding	83,937	152,471	-	-	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	\$ 4,352,873	\$ 4,253,075	\$ 4,287,223	\$ 3,867,781	

DESCRIPTION	AMOUNT	
TOTAL PROJECTED LCFF REVENUES FOR LCAP YEAR	\$ 4,253,075	LCAP

Remember:
Do not include Basic Aid Supplemental
Do not include Special Education property tax (8097)

3. **Goals, Actions & Services** – Budgeted expenditures section
 - a. Amount = cost in \$, or stated as “no cost”, or “cost included in goal xx”
 - b. Source = Words; i.e.: Base, Supplemental, Concentration, Title I, Bonds
 - c. Budget Reference = account codes to easily identify in the budget and must at least include major object (1xxx,2xxx etc.) codes

4. **Demonstration of Increased or Improved Services for Unduplicated Pupils**
 - a. **Estimated Supplemental and Concentration Grant Funds**
 - From LCFF calculator LCAP tab or Summary tab
 - b. **Percentage to Increase or Improve Services**
 - From LCFF calculator LCAP tab or Summary tab

Examples LCAP tab:

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 398,294	\$ 379,929	\$ 388,415
Current year Percentage to Increase or Improve Services	10.41%	10.14%	10.30%

Example from LCAP:

Demonstration of Increased or Improved Services_for Unduplicated Pupils

LCAP Year: 2018-19

LCAP

Estimated Supplemental and Concentration Grant Funds

Percentage to Increase or Improve Services

\$ 379,929

10.14 %

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

Retain all information for all 3 years. Copy and paste a new box for 2018-19.

Label each box with the year.

New!

DO NOT DELETE 2017-18 Identify each action

New!

Label box with the year

Identify and describe

- Use words like principally directed or most effective use of funds or effective for meeting goals
- Think about adding the % of pupils; helpful for understanding context
- Don't forget to use the instructions in the template beginning on page 1 of the template addendum (included with the template handout)

Step C: Match LCAP to Budget

- Your Final LCAP must be reflected in your Adopted Budget
 - How do you document in the LCAP?
 - LCAP services and actions contain budgeted expenditure requirements and descriptions, both in words describing sources and account codes
 - How can you document in the BUDGET?
 - Use of specific account codes
 - Locally identified unrestricted resources
 - Management codes defined by district
 - Use of description and comments in the budget entry process
 - ESCAPE report Budget 04 with details can be used to view
 - Consider using a crosswalk document to support your budget and LCAP
 - Does not need to be fancy or part of board approved LCAP and can be for internal purposes only
 - **Samples attached on pages 7 - 9**
 - Can be provided to your auditors when they audit expenditures to verify that the LCAP services and actions are included in the budget
 - Can be provided to SCOE with the budget for the Business LCAP review (this will generate less questions by SCOE!)