

LCAP Budget

Pulling it all together for clarity

(All steps apply to Districts and Charters)

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 2019-20 to be accurate for the 2019-20 LCAP.

- You should have already shared with your LEA'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: LCAP Template and LCFF Overview for Parents

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 2018-19!*
 - 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



New to Plan Summary: Comprehensive Support and Improvement (CSI)

- This section was added to the LCAP as a new requirement under Every Student Succeeds Act (ESSA). The intent is to align the school planning and improvement progress for schools that meet the criteria for CSI with the LEA's continuous improvement process reflected in the LCAP
 - **Only complete this section if your LEA's has a school(s) qualifying for CSI**



New for 2019-20: Local Control Funding Formula (LCFF) Budget Overview for Parents



About the LCFF Budget Overview for Parents

- Replaces the Budget Summary section of the LCAP
- Developed in conjunction with (included in the review and approval) the Local Control Accountability Plan (LCAP)
- Posted to LEA's website along with the approved LCAP

Old Versus New Template

Budget Summary

Complete the table below. LEAs may include additional information or more detail, including graphics.

DESCRIPTION	AMOUNT
Total General Fund Budget Expenditures For LCAP Year	\$ [Add amount here]
Total Funds Budgeted for Planned Actions/Services to Meet The Goals in the LCAP for LCAP Year	\$ [Add amount here]

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.

[Add text here]

DESCRIPTION	AMOUNT
Total Projected LCFF Revenues for LCAP Year	\$ [Add amount here]

LCFF Budget Overview for Parents: Data Input

Local Educational Agency (LEA) name:	
CDS code:	
LEA contact information:	
Coming LCAP Year:	
Current LCAP Year	

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

Projected General Fund Revenue for the [Coming LCAP Year] LCAP Year	Amount
Total LCFF funds	Now includes ALL LCFF revenues
LCFF supplemental & concentration grants	
All other state funds	
All local funds	
All federal funds	
Total Projected Revenue	\$ -

Total Budgeted Expenditures for the [Coming LCAP Year] LCAP Year	Amount
Total Budgeted General Fund Expenditures	
Total Budgeted Expenditures in LCAP	
Total Budgeted Expenditures for High Needs Students in LCAP	
Expenditures not in the LCAP	\$ -

Expenditures for High Needs Students in the [Current LCAP Year] LCAP Year	Amount
Total Budgeted Expenditures for High Needs Students in the LCAP	
Estimated Actual Expenditures for High Needs Students in LCAP	

★ Effective 2019-20 includes ALL LCFF revenues in Projected totals

Reference: Santa Clara County Office of Education ¹⁴

Budget Overview template (excel workbook) instructions can be found at <https://www.cde.ca.gov/re/lc/>

1. Complete Data input tab
 - Includes four sections:
 - LEA contact information
 - Projected General Fund Revenue
 - Expenditures for High Needs Students (Unduplicated Pupils)
 - See Budget Overview for Parents Crosswalk for assistance

2. Complete Narrative Responses tab (see example below)
 - o Includes three possible responses
 - Prompt “A” is required (see example below)
 - Prompt “B” will only show if the “Total Budgeted Expenditure for High Needs Students in LCAP amount from the Data Input Tab is less than the LCFF Supplement and Concentration Grants amount
 - Prompt “C” will only show if the Estimated Actual Expenditures for High Needs students in LCAP is less than the current year Total Budgeted Expenditures for High Needs Students in the LCAP

Required Prompt(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the LCAP year not included in the LCAP. A	
A prompt may display based on information provided in the Data Input tab. B	[Respond to the prompt here; if there is no prompt a response is not required.]
A prompt may display based on information provided in the Data Input tab. C	[Respond to the prompt here; if there is no prompt a response is not required.]

Example A:

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

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			
	2018-19	2019-20	2020-21
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: 2019-20

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 2019-20.

Label each box with the year.

DO NOT DELETE 2017-18 or 2018-19 boxes.

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 LEA
 - 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 6 - 8**
 - 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!*)

YEAR	PAGE	GOAL	ACTION/SERVICE	TARGET POPULATION	SOURCE	RESOURCE	OBJECT	MANAGEMENT	BUDGET	ANNUAL UPDATE
2019/20	22	2	CCSS Inst. Materials	All, Low Income & Sp. Ed	Base	0000	4000-4999	0000	\$ 2,500	\$ 2,500
2019/20	22	2	Intervention	Low Income & Sp. Ed.	State Sp. Ed.	6500	1100	0000	\$ 20,802	\$ 21,890
2019/20	23	2	Intervention	Low Income & Sp. Ed.	State Sp. Ed.	6500	3XXX	0000	\$ 7,991	\$ 7,859
2019/20	23	2	Highly qualified Paras	Low Income	Supplemental	0000	2100	LCAP	\$ 42,269	\$ 42,269
2019/20	23	2	Highly qualified Paras	Low Income	EPA	1400	2100	LCAP	\$ 13,333	\$ 13,333
2019/20	23	2	Highly qualified Paras	Low Income	Supplemental	0000	3XXX	LCAP	\$ 22,047	\$ 22,293
2019/20	23	2	1/3 Custodian/after school	Low income	Supplemental	0000	2200	OPER	\$ 5,000	\$ 4,529
2019/20	23	2	Free Fresh Fruits & Veg.	Low Income	Supplemental	5310	4710	LCAP	\$ 2,000	\$ 2,000
2019/20	24	2	Free School Supplies	Low Income	Donations	0925	4390	GRIB	\$ 1,000	\$ 1,000
2019/20	24	2	Additional Group Inst.	EL & SP Ed	Supplemental	0000	2XXX-3XXX	LCAP	\$ -	\$ -
2019/20	45	4	Relationships/Social Skill	Low Income	Concentration	0000	1300	SCH	\$ 1,000	\$ 1,000
2019/20	45	4	Family Wraparound	Low Income	Supplemental	0000	1300	DIST	\$ 2,676	\$ 2,676
2019/20	54	5	RTI Support	All Categories of UPC	State Sp. Ed.	6500	1100	0000	\$ -	\$ -
2019/20	54	5	Learning Center Teachers	All Categories of UPC	State Sp. Ed.	6500	1100	0000	\$ -	\$ -
2019/20	63	6	School Counselor	All Categories of UPC	Base	0000	1200	CNSL	\$ 14,990	\$ 14,990

Sample Crosswalk: LCAP to Budget #2

2019-20 Local Control and Accountability Plan (LCAP)

Budget Contributions - Supplemental Grant

Budget Contributions - Base/Other

		<i>District</i>		= supplemental
		2019/20		
		\$	Object	
<u>Goal 1</u>				
<u>Students will achieve academic success through the implementation of CCSS aligned District curriculum for a board course of study, engaging instruction supported by sustained professional development and utilization of benchmark/formative assessments....</u>				
Action 1	Teacher time for training and collaboration on formative/benchmark assessments (Jan 8th all day + 4 short Wednesday [all teachers])	47,596	1xxx,3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx + 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 1	Cost of purchasing Formative/Benchmark Assessments	9,700	5800	01-0000-0-1110-1000-5800-500-0000
Action 2	Continue refining math/ELA implementation through professional development	26,654	1xxx,3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx + 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 2	Cost for ELA/ELD adoption (K-8)	30,000	4110	01-0000-0-1110-1000-4110-000-MAND
Action 2	Staff time for review and pilot	8,567	1xxx,3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx + 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 2	Implementation of Common Core Standards in all subject areas for student achievements (180 days of instruction)	2,032,059	1xxx,3xx1	01-xxxx-0-xxxx-1000-1100-xxx-xxxx + 01-xxxx-0-xxxx-1000-3xx1-xxx-xxxx
Action 3	Confirm timeline for implementing science instructional materials	1,350	1300,3xx1	01-0000-0-0000-7150-1300-500-SUPT + 01-0000-0-0000-7150-3xx1-500-SUPT
Action 4	Training of using technology as an instructional tool and to give students access to 21st Century learning skills.	0	n/a	cost included in Common Core Standards Action 2
Action 5	Review RTI strategies and programs for implementation with struggling learners	17,135	1xxx,3xx1	01-0000-0-1110-1000-1100-500-SUPP + 01-0000-0-1110-1000-3xx1-500-SUPP
Action 5	Offer Reading support for struggling readers in grades K-3	84,592	1xxx,3xx1	01-3010-0-1560-1000-1100-500-0000 + 01-3010-0-1560-1000-3**1-500-0000
Action 5	Provide small group instruction for struggling learners	106,949	2100,3xx2	01-0000-0-1110-1000-2100-300/100-SUPP + 01-0000-0-1110-1000-3xx2-300/100-SUPP
Action 6	Liaison	21,148	1100	01-0000-0-1110-1000-1100-500-SUPP + 01-0000-0-1110-1000-3xx1-500-SUPP
<u>Goal 2</u>				
<u>Improved School Climate, parent involvement, student engagement, facilities and other pupil outcomes</u>				
Action 1	Newsletters, outreach, Q and A documents, parent meetings	5,538	5852	01-0000-0-0000-7110-5852-500-STRG
Action 1	Marketing, website updates, brochures and other promotional materials	8,500	5852	01-0000-0-8100-5000-5852-500-STRG
Action 1	School office and district office send phone and email messages to the families in addition to updating website	11,457	2400,3xx2	01-0000-0-0000-2700-2400-100/300-SCAD + 01-0000-0-0000-2700-2400-100/300-SCAD
Action 2	Training for teachers on AERIES grading process	5,726	1xxx,3xx1	01-xxxx-0-xxxx-xxxx-1100-xxx-xxxx + 01-xxxx-0-xxxx-xxxx-3xx1-xxx-xxxx
Action 3	Counseling Services	13,200	5830	01-0004-0-1110-3110-5830-300-0000
Action 3	Counseling Services	36,331	1200,3xx1	01-0004-0-1110-3110-1200-300-COUN + 01-0004-0-1110-3110-3xx1-300-COUN
<u>Goal 3</u>				
<u>English Learners wilt improve English proficiency and success as evidenced by their CELDT scores and reclassification data.</u>				
Action 1	ELD Coordinator .8 FTE	58,968	1100	01-0000-0-1110-1000-1100-300-SUPP + 01-0000-0-1110-1000-3xx1-300-SUPP
Action 1	Instructional materials for EL Learners	11,080	4310	01-0000-0-1110-4310-500-SUPP
Action 1	Assess EL students using the CELDT and new state program, analyze data for program placement and redesignation	7,993	1149,3xx1	01-0000-0-1110-1149-500-SUPP + benefits
Action 2	Coordination of ELAC/DELAC mtgs.	5,916	1300.00	01-0000-0-0000-7150-1300-500-SUPP + 01-0000-0-0000-7150-1300-500-SUPP
Action 2	Bilingual Support Staff	4,000	5803	01-0000-0-0000-2700-5803-500-SUPP
Action 2	ELAC/DLAC supplies	1,800	4350	01-0000-0-0000-7200-4350-500-SUPP
Action 2	Parent App- Learning upgrade 1/2 total cost	5,000	4310	01-0000-0-1110-1000-4310-500-SUPP
Total Base/Other Funds Budgeted 2019-20		2,561,259		
Total Supplemental Funds Budgeted		239,989		
2019-20				
Total Supplemental Funds calculated (Based on May Revise data) (Section 3a of LCAP)		239,989		
Minimum Proportionality Percentage (MPP) (Section 3B of LCAP)		2.90%		

SAMPLE Crosswalk: LCAP to Budget #3

Elementary
Budgets related to LCAP

FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Model Amount	FTE Description
01-0000-0-1110-3110-1200-121-COUN	39,670.00	0.665 Cert Pupil Supp,Guidance
01-0000-0-1110-3110-3101-121-COUN	4,256.59	0 Benefits - Strs,Guidance
01-0000-0-1110-3110-3331-121-COUN	556.47	0 Benefits - Medi,Guidance
01-0000-0-1110-3110-3421-121-COUN	5,633.80	0 H & W Benefits-,Guidance
01-0000-0-1110-3110-3501-121-COUN	19.19	0 Benefits - Sui,Guidance &
01-0000-0-1110-3110-3601-121-COUN	555.38	0 Benefits - Wcom,Guidance
01-0000-0-1110-3110-4310-121-COUN	3,000.00	0 counseling materials
01-0000-0-1110-3110-5200-121-COUN	10.00	0 counseling conference/travel
	<u>53,701.43</u>	
01-0000-0-1110-3140-1200-121-SUPP	10,359.60	0.19998 Cert Pupil Supp,Health Se
01-0000-0-1110-3140-3101-121-SUPP	1,111.58	0 Benefits - Strs,Health Se
01-0000-0-1110-3140-3331-121-SUPP	150.21	0 Benefits - Medi,Health Se
01-0000-0-1110-3140-3501-121-SUPP	5.18	0 Benefits - Sui,Health Ser
01-0000-0-1110-3140-3601-121-SUPP	145.03	0 Benefits - Wcom,Health Se
	<u>11,771.60</u>	
01-1100-0-1110-1000-2100-121-SUPP	25,381.00	1.125 Instructional A,Instructi
01-1100-0-1110-1000-3202-121-SUPP	1,349.91	0 Benefits - Pers,Instructi
01-1100-0-1110-1000-3312-121-SUPP	1,532.30	0 Benefits - Oasd,Instructi
01-1100-0-1110-1000-3332-121-SUPP	358.32	0 Benefits - Medi,Instructi
01-1100-0-1110-1000-3422-121-SUPP	2,605.86	0 H & W Benefits-,Instructi
01-1100-0-1110-1000-3502-121-SUPP	12.12	0 Benefits - Sui,Instructio
01-1100-0-1110-1000-3602-121-SUPP	355.34	0 Benefits - Wcom,Instructi
	<u>31,594.85</u>	

This is a sample of how you can use a combination of ESCAPE and management codes to help manage your LCAP expenditures. This excel spreadsheet was downloaded out of ESCAPE.