Agenda

» Section I: Module Overview
» Section II: LCFF Budget Overview Parents
» Section III: Budget Overview Examples
» Section IV: Budget Overview Best Practices
» Section V: Closing and Next Steps
Section I Module Overview
I. Housekeeping


» Video: Recorded Webinar

» Presentation Slides: Webinar Presentation

» Presentation Slides: Customizable PowerPoint for LEAs

» Handout: Budget Overview for Parents Crosswalk and Bridging Documents

» Handout: Suggested Planning Phases for Budget Overview and LCAP

» Handout: LCFF Formula Guide

» Handout: A Parent’s Guide to School Funding

» Handout: LCFF Budget Overview for Parents Support Tools-coming soon
I. Question and Answer

All participants may submit questions using the chat feature

Pause at the end of each section to answer a couple of questions

Time at the end of the presentation for Q&A

Contact information is provided (last slide)
## I. Audience

<table>
<thead>
<tr>
<th>Audience Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Educational Agency (LEA) staff</td>
<td>involved in developing the Local Control and Accountability Plan</td>
</tr>
<tr>
<td>Community members</td>
<td>engaged in data-informed decision making to support local planning and evaluation</td>
</tr>
<tr>
<td>Helpful Prior Knowledge</td>
<td>Basic understanding of LCAP, Familiarity with budget process</td>
</tr>
</tbody>
</table>
I. Webinar Purpose

» Introduce the LCFF Budget Overview for Parents
» Review example and draft LEA budget information
» Explore resources that support training and best practices
I. Webinar Objectives

The objectives of this training are to:

» Understand how to complete the template

» Know the sources of budget information

» Demonstrate how district budget aligns with strategies in LCAP

» Prepare for stakeholder engagement on budget transparency
I. Presenters and Development Team

» Joel Ryan, Director of External Business Affairs, Sutter County Office of Education

» Josh Strong, Administrator, Local Agency System Support Office, California Department of Education

» Tina Ochoa, Vice President of Programs, Families In Schools

» Michelle Magyar, Senior Manager, Continuous Improvement, California Collaborative for Educational Excellence

» Christine McCormick, Director of Student Services, Sutter County Office of Education

» Jeff Young, Assistant Director, Business Advisory, Los Angeles County Office of Education

» Jeanne Keith, Coordinator, LCAP & State/Federal Programs, Los Angeles County Office of Education

» Jeff Breshears, Director, Local Agency System Support Office, California Department of Education
I. Acknowledgements

» California County Superintendents Education Services Association (CCSESA)
  » Business and Administration Steering Committee (BASC)
  » External Services Subcommittee (ESSCO)
» Santa Clara County Office of Education (SCCOE)
» Santa Barbara County Office of Education (SBCOE)
» California Association of School Business Officials (CASBO)
» Children Now
» Ed-Trust West
Section II
Local Control
Funding
Formula
Budget
Overview for Parents
II. Introduction

» Assembly Bill 1808 added *California Education Code (EC) Section 52064.1*

» Local educational agencies (LEAs) develop the Local Control Funding Formula (LCFF) Budget Overview for Parents

» Developed in conjunction with (included in the review and approval) the Local Control Accountability Plan (LCAP)
II. LCFF Budget Overview for Parents

» Summary document for parents and community members to review budget information
  » User-friendly language
  » Visual graphic display
  » Attached as cover to LCAP and Annual Update
  » Posted on LEA website
II. Old Versus New Template

The information that was recorded in this box will now be recorded as the first response on the Narrative Responses Tab (line 2 column B) of the Budget Overview for Parents.

Reference: Santa Clara County Office of Education
II. Template Location

Download Excel Workbook And Instructions on the CDE LCAP Webpage at:
» https://www.cde.ca.gov/re/lc/

OR

Complete “Budget Overview” section in the LCAP Electronic Template
II. Data Input

» LEA input budget data to populate the template

» Four Sections:
  » LEA Contact Information
  » Projected General Fund Revenue
  » Total Budgeted Expenditures
  » Expenditures for High Needs Students
II. Data Input-LEA Contact Information

» Name and Contact Information for the LEA

<table>
<thead>
<tr>
<th><strong>Local Educational Agency (LEA) name:</strong></th>
<th>Example Unified School District</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CDS code:</strong></td>
<td>55555550000000</td>
</tr>
<tr>
<td><strong>LEA contact information:</strong></td>
<td>LCAP Contact, (555) 555-5555,</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:LCAPcontact@eusd.net">LCAPcontact@eusd.net</a></td>
</tr>
<tr>
<td><strong>Coming LCAP Year:</strong></td>
<td>2019-20</td>
</tr>
<tr>
<td><strong>Current LCAP Year</strong></td>
<td>2018-19</td>
</tr>
</tbody>
</table>

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.*
II. Data Input - Projected General Fund Revenue

<table>
<thead>
<tr>
<th></th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total LCFF funds</td>
<td>$107,662,400</td>
</tr>
<tr>
<td>LCFF supplemental &amp; concentration grants</td>
<td>$8,074,680</td>
</tr>
<tr>
<td>All other state funds</td>
<td>$9,420,460</td>
</tr>
<tr>
<td>All local funds</td>
<td>$6,728,900</td>
</tr>
<tr>
<td>All federal funds</td>
<td>$10,766,240</td>
</tr>
<tr>
<td>Total Projected Revenue</td>
<td>$134,578,000</td>
</tr>
</tbody>
</table>
## II. Data Input- Total Budgeted Expenditures

<table>
<thead>
<tr>
<th>Total Budgeted Expenditures for the 2019-20 LCAP Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budgeted General Fund Expenditures</td>
<td>$114,500,000</td>
</tr>
<tr>
<td>Total Budgeted Expenditures in LCAP</td>
<td>$59,450,000</td>
</tr>
<tr>
<td>Total Budgeted Expenditures for High Needs Students in LCAP</td>
<td>$7,472,610</td>
</tr>
<tr>
<td>Expenditures not in the LCAP</td>
<td>$55,050,000</td>
</tr>
</tbody>
</table>

- Enter the total General Fund Budgeted Expenditures for the coming LCAP year.
- Enter the total amount of budgeted expenditures included in the LCAP for the coming LCAP year.
- Enter the total amount of budgeted expenditures for planned actions and services included in the LCAP for the coming LCAP Year that contribute to increasing or improving services for unduplicated students.
## II. Data Input—Expenditures for High Needs Students

<table>
<thead>
<tr>
<th>Expenditures for High Needs Students in the 2018-19 LCAP Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budgeted Expenditures for High Needs Students in the LCAP</td>
<td>$8,975,000</td>
</tr>
<tr>
<td>Estimated Actual Expenditures for High Needs Students in LCAP</td>
<td>$8,784,580</td>
</tr>
</tbody>
</table>

Enter the total of the budgeted expenditures from all fund sources, that are identified to contributing to increased or improved services for unduplicated students included in the current LCAP Year.

Enter the total of the estimated actual expenditures (from all fund sources) associated with the actions and services that are identified as contributing to increasing or improving services for unduplicated students as reflected in the Annual Update in the current LCAP Year.
## II. Narrative Responses

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

**First prompt** will automatically populate with zero unless LEA inputs data.

**Second prompt** will only show if the “Total Budgeted Expenditure for High Needs Students in LCAP” amount from the Data Input Tab (line 19) is less than the “LCFF Supplemental and Concentration Grants” amount (line 9).

**Third prompt** will only show if the Current Year “Estimated Actual Expenditures for High Needs students in LCAP” (line 23) is less than the Current Year “Total Budgeted Expenditure for High Needs Students in the LCAP” (line 24).
II. Template

LCCF Budget Overview for Parents

The LCCF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budget Overview for the 2019-20 LCAP Year

This chart provides a quick summary of how much Example Unified School District plans to spend for 2019-20. It shows how much of the total is tied to planned actions and services in the LCAP.

Example Unified School District plans to spend $114,506,000.00 for the 2019-20 school year. Of that amount, $59,456,000.00 is tied to actions/services in the LCAP and $55,050,000.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

[Respond to prompt here.]

Increased or Improved Services for High Needs Students in 2019-20

In 2019-20, Example Unified School District is projecting full inclusion of $8,674,000.00 based on the enrollment of foster youth, English learner, and low-income students. Example Unified School District must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding increases for high needs students. In the LCAP, Example Unified School District plans to spend $7,472,810.00 on actions to meet this requirement. The additional improved services described in the LCAP include the following:

Update on Increased or Improved Services for High Needs Students in 2018-19

Current Year Expenditures: Increased or Improved Services for High Needs Students

[Chart showing expenditures for high needs students]
II. Projected Revenue

» Display of Projected Revenue

» Supplemental and Concentration Grant Funds relative to Total LCFF Funds

» Establishes Context for Budgeted and Estimated Actual Expenditures
This chart shows the total general purpose revenue Example Unified School District expects to receive in the coming year from all sources.
II. Budgeted Expenditures

» Total Budgeted Expenditures relative to Total Budgeted Expenditures in the LCAP

» Narrative response to provide details on the budgeted expenditures not included in the LCAP (Prompt #1)

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

This chart provides a quick summary of how much Example Unified School District plans to spend for 2019-20. It shows how much of the total is tied to planned actions and services in the LCAP.

Example Unified School District plans to spend $114,500,000.00 for the 2019-20 school year. Of that amount, $59,450,000.00 is tied to actions/services in the LCAP and $55,050,000.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The LEA’s physical plan, debt service and a share of personnel costs, 5 new buses for the use of all schools for various field trips, the remodeling of all the bathrooms, new projectors in every classroom and new computers in every classroom.
II. Increased or Improved Services

» Budgeted Expenditures on high needs students relative to supplemental and concentration funds

» Narrative response provided if the budgeted amount is less than the revenue amount (Prompt #2, conditional)

» Current year expenditures comparison chart

» Narrative response provided if estimated actual is less than budgeted expenditures for high needs students (Prompt #3, conditional)
Section III
Budget Overview
Examples
III. Example School District
Example District
Projected Revenue by Fund Source

Budget Overview for the 2019-20 LCAP Year

Projected Revenue by Fund Source

- Total LCFF funds, $128,992,374, 85%
- All Other LCFF funds, $104,810,993, 69%
- LCFF supplemental & concentration grants, $24,181,390, 16%
- All federal funds, $7,780,974, 5%
- All local funds, $4,139,784, 3%
- All other state funds, $10,842,118, 7%
Example District
Budgeted Expenditures

Budgeted Expenditures

Total Budgeted General Fund Expenditures
$153,853,087

Total Budgeted Expenditures in LCAP
$24,506,830
Example District Current Year Increased or Improved Services
III. Sutter County Office of Education
Budget Overview for the 2019-20 LCAP Year

Projected Revenue by Fund Source

- All Other State Funds - $10,324,334 (28%)
- All Local Funds - $14,227,237 (37%)
- All Federal Funds - $4,298,113 (11%)
- Total LCFF Funds - $9,237,410 (24%)

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Other State Funds</td>
<td>$10,324,334</td>
<td>28%</td>
</tr>
<tr>
<td>All Local Funds</td>
<td>$14,227,237</td>
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</tr>
<tr>
<td>All Federal Funds</td>
<td>$4,298,113</td>
<td>11%</td>
</tr>
<tr>
<td>Total LCFF Funds</td>
<td>$9,237,410</td>
<td>24%</td>
</tr>
</tbody>
</table>
Breakdown of Total LCFF Funds

- LCFF Supplemental & Concentration Grants: $220,266 (2%)
- All Other LCFF Funds: $9,017,144 (98%)

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCFF Supplemental &amp; Concentration Grants</td>
<td>$220,266</td>
<td>2%</td>
</tr>
<tr>
<td>All Other LCFF Funds</td>
<td>$9,017,144</td>
<td>98%</td>
</tr>
</tbody>
</table>
### Budgeted Expenditures

#### Source

<table>
<thead>
<tr>
<th>Source</th>
<th>Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budgeted General Fund Expenditures</td>
<td>$36,345,510</td>
</tr>
<tr>
<td>Total Budgeted Expenditures in LCAP</td>
<td>$899,905</td>
</tr>
</tbody>
</table>
Current Year Expenditures: Increased or Improved Services for High Needs Students

- Total Budgeted Expenditures for High Needs Students in the LCAP: $504,381
- Estimated Actual Expenditures for High Needs Students in LCAP: $514,276

<table>
<thead>
<tr>
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<th>Funds</th>
</tr>
</thead>
<tbody>
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<td>Total Budgeted Expenditures for High Needs Students in the LCAP</td>
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<tr>
<td>Estimated Actual Expenditures for High Needs Students in LCAP</td>
<td>$514,276</td>
</tr>
</tbody>
</table>
Section IV
Budget Overview
Best Practices
IV. Considerations for Community Engagement

How is your LEA including stakeholders in LCAP and LCFF Budget Overview discussions?

- Advisory committee(s), if applicable
- Students, families, and community members
- Staff and, if applicable, bargaining units
- Cabinet and programmatic leads
- School board
- Special education local plan area
- Others?

CCEE training on increase or improve services section of the LCAP (https://ccee-ca.org/resource-collection.asp)
IV. Planning Process and Stakeholder Engagement

Handout: Suggested Seasons, Phases, & Tools

<table>
<thead>
<tr>
<th>Summer</th>
<th>Fall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reflect</td>
<td>Prepare</td>
</tr>
<tr>
<td>LCAP: Stakeholder Engagement Section</td>
<td>LCAP: Annual Update Section</td>
</tr>
<tr>
<td>Other: Parent Advisory Committees</td>
<td>LCAP: Stakeholder Engagement Section</td>
</tr>
<tr>
<td>Other: Identify process for community engagement</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spring</th>
<th>Winter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finalize</td>
<td>Sketch</td>
</tr>
<tr>
<td>Dashboard: Narrative Box</td>
<td>Dashboard Release</td>
</tr>
<tr>
<td>LCAP: Plan Summary Section</td>
<td>LCAP: Annual Update Section</td>
</tr>
<tr>
<td>LCAP: Goals, Actions &amp; Services Section</td>
<td>LCAP: Goals, Actions &amp; Services Section</td>
</tr>
<tr>
<td>LCAP: Increased/Improved Services Section</td>
<td>LCAP: Increased/Improved Services Section</td>
</tr>
<tr>
<td>Other: Parent Advisory Committees</td>
<td>Other: Parent Advisory Committees</td>
</tr>
<tr>
<td>Other: School Plans for Student Achievement</td>
<td>Other: January State Budget</td>
</tr>
<tr>
<td>Other: May Revise</td>
<td>Other: School Plans for Student Achievement</td>
</tr>
<tr>
<td>Other: Second Interim Budget</td>
<td>Other: First Interim Budget</td>
</tr>
<tr>
<td>Other: Budget Overview for Parents</td>
<td>Other: Budget Overview for Parents</td>
</tr>
</tbody>
</table>
IV. Best Practices for Engaging Stakeholders

Present The Big Picture

» Overview

» Student Achievement

» Plan for Success

Budget Development

» Fiscal Trends

» New Revenue

» Financial Commitments

» New Investments

» Supplemental & Concentration

https://www.casbo.org/content/ignite-tool-kit
IV. Key Strategies for Parent Leaders

Tips for engaging authentically in the conversations and decisions that affect your child.

» Ask questions
» Participate in the conversation
» Voice your opinion
» Talk to other parents

» Request training
» Request a glossary of terms
» Promote parent engagement
» Embrace the leadership role
Section V
Closing and
Next Steps
V. Summary

» Demonstrates Relationship Between General Fund Revenue and LCFF Funding

» Highlights Budgeted Expenditures and Estimated Actuals

» Emphasizes Supplemental and Concentration Grants for Unduplicated Pupils

» Provides Additional Information on Increased or Improved Services
V. Survey

» Link will be inserted during webinar presentation
V. Upcoming Changes to the LCAP Template

» LCAP Template for the next 3-year cycle
» Begins with 2020-21 academic year
» Changes to how specific actions and expenditures are presented
   » More summary information
   » More detail showing the increased or improved services provided to unduplicated pupils
» Additional revisions to LCAP and Annual Update
V. CDE Implementation Update Sessions for Stakeholders

» Tuesday’s @ 2
» ESSA Update Sessions
» Stakeholder Input Sessions
» State Board of Education meetings
V. CCEE Trainings


Data & Evaluation: Spotlight on Chronic Absenteeism

» February 27, 2019
  1:00pm - 3:00pm
  Register here!

Charters/Charter Authorizers

» Beginning in March 2019

Differentiated Assistance

» Beginning in April 2019
V. CCEE Toolkits

(https://ccee-ca.org/resource-collection.asp)

» Dashboard Alternative School Status (DASS) Toolkit
» Authentic LCAP Engagement Toolkit
» Rethinking Increased/Improved Services & the LCAP
» Dashboard 101
References


» Additional Reports ~ Finance (https://www.gettingdowntofacts.com/technical-reports/finance)
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## Contact Us

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| Sutter County Office of Education | Joel Ryan,  
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Services | joelr@sutter.k12.ca.us |