

**2016-17**

# **Site Specific Budget Workshop – Elementary School**

**Presented by Fiscal Services  
April 2016**



# Agenda

1

- **LCAP Overview**
- **Custodial Equipment**
- **Allocations**
- **Site Budgets**
- **Supplemental Funds**
- **Budgeting Tips**
- **Year-End**

▶ **Required under LCFF Funding Model**

- **2016-17 LCAP will be reviewed at April 20<sup>th</sup> Study Session with the Board**
- **Public Hearing on June 14<sup>th</sup>**
- **Adoption on June 28<sup>th</sup>**

▶ **New items included in the proposed draft**

- **Fund an additional allocation of \$815,000 one-time (district-wide) for visual and performing arts and physical education**

- **2015-2016 LCAP Continued Items**

- ▶ **Elementary Level**

- **Year 2 of 3 – PE Paraprofessional Support**
- **Year 2 of 3 – Mental Health Support**

- ▶ **Secondary Level**

- **Year 2 of 3 – Additional sections to reduce class size**
- **Ongoing – 20 hours of attendance support (comprehensive HS only)**

# Custodial Equipment

4

- **Current Situation**
  - ▶ **School Sites that aren't participating in the M & O Equipment Transfer Program will continue to be responsible for maintaining, replacing, & ordering custodial equipment**
  - ▶ **Monies have to be carried over when planning for more expensive equipment replacement**
  - ▶ **Budgets for custodial are part of the site LCFF Base Budget**
- **Rates for 2016-17 will remain the same**
  - **\$3,000 for Elementary, K-8 & Creekside**
  - **\$6,000 for Middle Schools**
  - **\$9,000 for High Schools**
- **M&O will not have any available funds to assist school sites that elect to not participate**

# Elementary School Budget Allocation for 16/17

5

## ELEMENTARY SCHOOL BUDGET ALLOCATION

### Regular Program (xxx-010)

#### Staffing Ratios

<b>Grades 4-6</b>		
Ratio 1 FTE Per		<b>31.50</b>
<b>Grades 1-3</b>		
Ratio 1 FTE Per		<b>30.00</b>
<b>Kindergarten</b>		
Ratio 1 FTE Per		<b>31.00</b>

### District Budgeted - Non-Discretionary

#### Minimum Allocation

Principal	1.00
K-6 TOSA	0.20
K-6 TOSA -(funded from Supplemental)	0.20
Library/Media Instr/Support FTE	1.25 classified
Administrative Assistant	1.00
Clerical	0.75
Custodian	1.75
K Aide - Staggered Day - 1hr/day=1day	5 days
K Aide - AM/PM Model - 2hrs/day=1day	5 days
Combo Class Aide - 2hrs/day=1day	5 days
Health Clerk - 3.95/hrs/day=1day	5 days
Admin/Clerical Back to School Disc days	10 days

use 01-013150-27-2425/2435

### Allowable Teacher Sub Charges to the Regular Program

Sick
PN
AB 109
No Sub Available

### Site Covered Subs/Stipends

Professional Development
Site Based Trainings/Meetings
Roving Subs
Extended Learning

# Site Budget

6

- **LCFF Base (xxx-125)**
  - ▶ **Unrestricted**
  - ▶ **Includes**
    - **Discretionary Dollars from regular program**
    - **Old Tier III Allocations (SLIP, IMF)**
    - **M&O Equipment Transfer if applicable**
  
- **LCFF Supplemental (Free & Reduced (FR), Foster Youth (FY), English Learners (EL)) (xxx-138) & LCFF EL (xxx-137)**
  - ▶ **Funds need to be spent on FR, FY and EL Students**
    - **If only spent on EL use xxx-137**
    - **If spent on all 3, use xxx-138**
  - ▶ **Spending guidelines similar to EIA and Title I**
  - ▶ **Includes Extended Learning**

# Supplemental Budgets

7

- **Purchases with Supplemental Funding**
  - ▶ **Technology**
  - ▶ **Staffing: certificated and classified**
  - ▶ **Extended Learning**
    - What can extended learning look like?
    - Staffing
    - Materials
  - ▶ **Professional Development**
  - ▶ **Supplemental Instructional Materials**
    - Not Core
    - Can also use Lottery funds
  - ▶ **Carryover Restrictions**
    - **District Level Support**
- **PO's**
  - ▶ **Verbiage for PO's**
  - ▶ **Targeted Group, Rationale, Documentation, and Date**

# Supplemental vs. Supplant

8

**Categorical Funds (Title I and Title III) and Supplemental LCFF funds are used to support additional supplemental academic services, materials and personnel.**

**These purchases MUST be OVER and ABOVE the core program.**

**Question:**

**What would have happened in the absence of Categorical or Supplemental Funds? Would you use unrestricted funds for the expenditure?**

- ☐ **If so, then Categorical Funds may not be used for the expenditure.**
- ☐ **Use of Supplemental Funds is questionable – unless you can demonstrate a correlation between the direct services and academic achievement of a student subgroup.**
- ☐ **Caution – Title I, II, III and LCFF Supplemental programs are subject to annual scrutiny.**

# Supplemental – Helpful Resources

9

- **Link to Teacher Release Days**

[https://intranet.iusd.org/elem/documents/TeacherReleaseDays2016-17\\_AlignedwAESOP.pdf](https://intranet.iusd.org/elem/documents/TeacherReleaseDays2016-17_AlignedwAESOP.pdf)

- **Link to Restricted Funds Guide**

[https://intranet.iusd.org/business/Fiscal\\_Services/documents/RestrictedProgramsGuide1617REV.pdf](https://intranet.iusd.org/business/Fiscal_Services/documents/RestrictedProgramsGuide1617REV.pdf)

# Budgeting Tips

10

- **Review current status of 2015-16 budget balances**
  - ▶ **Can use these to project your ending balances**
- **Carryover for site budgets will be posted by Fall 2016**
- **Always look at the big picture**
- **Don't just copy last years budget**
  - ▶ **Use last years expenses as a tool**
- **Ask yourself what has changed?**
  - ▶ **Are there one-time expenses you need to address?**
  - ▶ **Did you have to do lots of budget transfers during the year?? If so, take this into account when planning this year's budget**

- **Prioritize and plan**
- **Expenses should always follow the funding of the position**
  - ▶ **Examples**
    - Computer for Principal & Admin should be coded to Admin function
    - Computer for Health Clerks should be coded to Health function
    - Computer for Teachers should be coded to Instructional function
  - ▶ **Same applies to travel & conference, supplies, etc.**
- **NEVER code expenses to an account just because there is money there, ask yourself, is this where it belongs**



**Deadline**

12

**Budget Documents Due Date**

**May 6<sup>th</sup>!!!!**

# Preparing for Year-End

13

- **Submit any/all outstanding personal reimbursements.**
  - ▶ **Travel and Conference included**
  - ▶ **Reminder: Reimbursements over \$200 require prior approval from Fiscal!**
- **Process any stipends that are pending.**
- **Review open PO's you might have and either let the staff know to close them, or that an invoice will be coming.**
- **Sign off on any invoices you have in your possession and send them to fiscal so the staff can pay them as quickly as possible.**
- **Deposit ALL cash in your possession.**

# Preparing for Year-End

14

- **Submit all your receipts to bring up your petty cash balances to normal.**
- **Create your 16-17 PO's for any leases, maintenance agreements, postage, contracts, etc.; basically, the ongoing expenses that will occur during the summer months.**
  - ▶ **Contracts need to be reviewed by Purchasing prior to approval**
  - ▶ **NEVER sign contracts!**



## Looking Ahead...

15

- Budget Training sessions to follow throughout the 16-17 year
- Enjoy your summer!

# **We Are Here to Help!!!**

16

- **Fiscal Services Is Here to Help!**
  - ▶ Budget questions and advise,
  - ▶ Allowable usage
  - ▶ Spending protocols
- **Susana Lopez, Fiscal Director – Ext. 5023**
- **Laurie Serich, Asst. Fiscal Director – Ext. 5012**
- **Penny Sandzimier, Categorical Specialist – Ext. 5024**
- **Becky Myer, Financial Analyst – Ext. 5011**
- **And all the other Fiscal, Payroll, Purchasing, Risk Management and Business staff. Please don't hesitate to call!**





**Thank You For Coming!!!!**