

2016-17

Site Specific Budget Workshop – Middle School

**Presented by Fiscal Services
April 2016**



Agenda

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- **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 20th Study Session with the Board**
- **Public Hearing on June 14th**
- **Adoption on June 28th**

▶ **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

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- **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**

Middle School Budget Allocation for 16/17

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MIDDLE SCHOOL BUDGET ALLOCATION

Regular Program (xxx-010)

Staffing Ratios

Grades 7-8

Ratio 1 FTE Per **31.00**

District Budgeted - Non-Discretionary

Minimum Allocation

Principal	1.00
Assistant Principal	0.80
Counselor	1.00
Librarian/Media	0.70
Administrative Assistant	1.00
Clerical	1.75
Custodian	2.50
Campus Supervisor	1.00
Health Clerk - 3.95/hrs/day=1day	5 days
Admin/Clerical Back to School Disc days	10 days

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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

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- **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

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- **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

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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

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- **Link to Teacher Release Days**

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

Budgeting Tips

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- **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**

A dark blue chalkboard background with a piece of white chalk and a red apple visible in the upper right corner.

Deadline

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Budget Documents Due Date

May 6th!!!!

Preparing for Year-End

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- **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

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- **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...

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

We Are Here to Help!!!

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- **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!!!!