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LCFF Budget Overview for Parents

Providing Fiscal Transparency for Stakeholders

California Department of Education

September 22, 2020



Purpose

The purpose of this webinar is to provide an overview of the Budget Overview for Parents template and instructions for 2020–21.

The template and instructions for the Budget Overview for Parents is posted on the Local Control and Accountability Plan (LCAP) web page at <https://www.cde.ca.gov/re/lc/>.

Background

California *Education Code (EC)* Section 52064.1 requires each school district, county office of education (COE), and charter school (LEA) to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents in conjunction with the LCAP by July 1 of each year.

Impact of Senate Bill 98

- Senate Bill (SB) 98 added *EC* Section 43509, which changed the adoption date for the Budget Overview for Parents for the 2020–21 school year.
- For 2020–21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

Impact of Senate Bill 820

SB 820 added subsection (g) to *EC* Section 43509, which requires the Superintendent, subject to the approval of the Executive Director of the State Board of Education (SBE), to make specific updates to the template and instructions for the Budget Overview for Parents by September 15, 2020.

Required Updates

- SB 820 requires the template and instructions to include the following for 2020–21:
 - The specific amount of federal funds allocated to the LEA under the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
 - Total Budgeted Expenditures in the Learning Continuity and Attendance Plan (Learning Continuity Plan) and Total Budgeted Expenditures that Contribute to Increasing or Improving Services for Unduplicated Pupils in the Learning Continuity Plan.

CARES Act Funding

CARES Act funds include:

- Elementary and Secondary School Emergency Relief (ESSER) Funds
- Learning Loss Mitigation (LLM) Funds
 - LLM Funds include both:
 - Coronavirus Relief (CR) Funds and;
 - Governor's Emergency Education Relief (GEER) Funds

CARES Act Funding webpage: <https://www.cde.ca.gov/fg/cr/>

Requirement

Statute requires:

To the greatest extent practicable, the Budget Overview for Parents should use language that is understandable and accessible to parents.

Timeline

Local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

Projected Revenue

The template for the Budget Overview for Parents is required to contain the following information:

- The total projected general fund revenue for the current school year as of the date of the first interim report, with the funds broken out as follows:
 - The LCFF revenue
 - The LCFF supplemental and concentration grants
 - All other state funds
 - All local funds
 - All federal funds
 - Federal CARES funds

CARES Act Funding (Again)

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- Elementary and Secondary School Emergency Relief (ESSER) Funds
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Budgeted Expenditures

The totals for the 2020–21 School Year for the following:

- Total Budgeted General Fund Expenditures
- Total Budgeted Expenditures in the Learning Continuity Plan
- Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan

NOTE: “High Needs Students” refers to Unduplicated Students (i.e. students who are low-income, English learners, or foster youth)

Review of Prior Year Expenditures

Expenditures for High Needs Students in the 2019–2020 School Year:

- Total Budgeted Expenditures for High Needs Students LCAP
- Actual Expenditures for High Needs Students in the LCAP

Narrative Responses (1)

General Fund Expenditures:

Briefly describe any of the General Fund Budget Expenditures for the 2020–21 school year that are not included in the Learning Continuity Plan.

Narrative Responses (2)

High Needs Students:

If the amount of “LCFF supplemental & concentration grants” is less than the amount of “Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan” the LEA must respond to the following prompt:

- Provide a brief description of the additional actions [the LEA] is taking to meet its requirement to increase or improve services for high needs students.

Narrative Responses (3)

Actual Expenditures for High Needs Students:

If the amount of “Total Budgeted Expenditures for High Needs Students in the LCAP” is greater than the amount of “Actual Expenditures for High Needs Students in LCAP” the LEA must respond to the following prompt:

- Provide a brief description of how the difference impacted the actions and services and overall increased or improved services for high needs students in the 2019–20 fiscal year pursuant to *EC* Section 42238.07.

Demonstration of the Template

- We will now provide a demonstration of the template.
- This Tuesday@2 is being recorded and will be posted on the Tuesdays@2 web page for future reference.

Changes in Requirements

- SB 98 decoupled the Budget Overview for Parents from the LCAP for 2020–21 and tied it to the First Interim report.
- SB 820 requires the Budget Overview for Parents template to be aligned to the Learning Continuity Plan.
- As such, the revenue and budgeted expenditures referenced in the 2020–21 Budget Overview for Parents are tied to the LEA's First Interim report, its Learning Continuity Plan, and its 2019–2020 LCAP.

Recommended Adoption Process

- As such, it is recommended that school districts and COEs present their 2020–21 Budget Overview for Parents to their local governing board for adoption at the same public meeting at which the First Interim Report is approved.
- Similarly, it is recommended that charter schools prepare and submit their 2020–21 Budget Overview for Parents with the LEA's First Interim Report using the process applicable to the charter school.

Review and Approval

- School Districts must submit their Budget Overview for Parents along with their First Interim report to their COE for review and approval on or before December 15, 2020.
- COEs must submit their Budget Overview for Parents along with their First Interim report to the CDE for review and approval on or before December 15, 2020.
- Charter schools must submit their Budget Overview for Parents along with their First Interim report to its chartering authority and the county superintendent of schools, as required.

Posting Requirement

- All LEAs are required to prominently post their Budget Overview for Parents on the homepage of their internet website along with the Learning Continuity Plan and their LCAP Federal Addendum, as applicable.

Accessing the Template

Download the LCFF Budget Overview for Parents Template (<https://www.cde.ca.gov/re/lc/documents/budgetoverviewparents.xlsx>) and the LCFF Budget Overview for Parents Instructions PDF (<https://www.cde.ca.gov/re/lc/documents/budgetoverviewinstruct.pdf>) from the California Department of Education's Local Control and Accountability Plan web page.



Questions about the Budget Overview for Parents?
Local Agency Systems Support Office
at LCFF@cde.ca.gov