

Irvine Unified School District



LCAP / Budget Study Session

April 29, 2014

Goals/Outcomes

- 2014-15 Budget Development Process
 - Obtain Feedback:
 - The “Draft” Local Control Accountability Plan (LCAP)
 - Budget Prioritization Process and Funding Focus Areas for 2014-15 and 2015-16
- 2014-15 District Budget
 - Discussion and Analysis of Local Control Funding Model (LCFF)
 - 2014-15 and 2015-16 “Initial” Budget Financial Projections (with Focus Areas Included)

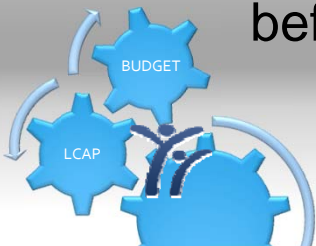






LCAP Overview

- The Local Control Accountability Plan (LCAP) will align planning and budgeting.
- Under the LCFF all LEAs are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to *EC* Section 52060(d).
- Each school district must engage parents, educators, employees and the community to establish these plans. The plans will describe the school district's overall vision for students, annual goals and specific actions the district will take to achieve the vision and goals.
- The LCAPs must focus on eight areas identified as state priorities. The plans will also demonstrate how the district's budget will help achieve the goals, and assess each year how well the strategies in the plan were able to improve outcomes.
- The governing board of each LEA shall adopt an LCAP on or before July 1, 2014.



LCAP Overview

- Organized into three sections:
 - Stakeholder Engagement
 - Goals & Progress Indicators
 - Actions, Services, and Expenditures
- Base Funding - The same for all districts and charters – differentiated by grade span
- Supplemental Funding - Equal to 20% of the base for the unduplicated count of English Learners (EL), low-income students and foster youth
- Concentration Funding - Additional funding of 50% of the base provided to districts and charters with 55% or more of their students who are EL, low-income or foster youth



LCAP Process

Phase I – Sharing information on LCFF/LCAP with Stakeholder groups

Action: Presentation to Groups: Cabinet, Principals, Board of Education, Bargaining Groups, teachers, staff and parents

Phase II – Gathering input and suggestions from Stakeholder groups

Action: Gathering Input: Collaborative responses from site staff, PTA and SSC and Online feedback from stakeholders

Phase III – Developing Plan

Action: Write and Approve Plan



Consult With Stakeholders

- The LCAP presents new opportunities and challenges for us as we engage in the collective bargaining process that parallels the LCAP development.
- The LCAP is a new process and is truncated in this first year; we are learning the implications of this “transition” as we go through it.
- We have met a number of times to consult with ITA and CSEA Chapter 517, our local bargaining units, about the LCAP process.
- The District has received input from the bargaining units regarding the LCAP.



Consult With Stakeholders

- As the LCAP is developed, it is important to recognize the important role our employees play in helping to meet the targets we set in the eight (8) state priority areas.
- Certificated and classified staff are critical to our organization.
- Teachers, counselors, administrators, psychologists, librarians, nurses, and instructional assistants are critical in the instructional program.
- In addition, we realize that this is a team effort and our organization is enhanced by the support of classified employees like custodians, clerical, M&O, library, nutrition services, campus security, fiscal, human resource, transportation, and technology staff.



Intersection of LCAP And Collective Bargaining

- The LCAP is a process to gather input from all the stakeholders in the learning community about goals and priorities of the district.
- As part of the LCAP process, there is a duty to “consult” with stakeholders, including bargaining units.
- The LCAP process is not subject to collective bargaining.



Intersection Of LCAP And Collective Bargaining

- There may be an intersection of the two processes.
- As some of the goal areas in the LCAP process relate to curriculum content, selection of instructional materials, and the use of technology, there is a duty to “consult” with bargaining units separately from the LCAP process under Government Code Section 3543.2, if specifically requested by the bargaining units.
- In addition, decisions that are made as a result of the LCAP process might have implications for collective bargaining, especially as it relates to particular issues that are negotiable by law, like class size and salary, benefits, and working conditions.



Top Suggestions From Stakeholders

- #1 – Class Size Reduction
- #2 – Increased Access to Technology
- #3 – Enhanced Technology Infrastructure
- #4 – Other Areas
 - Administrative Support
 - Common Aligned Assessments
 - Common Core Aligned Materials
 - Elementary P.E. Specialists
 - ELL Support for Students
 - Equity of Facilities
 - Increased Elective Options
 - Increased Professional Learning Opportunities
 - Intervention Support for Students
 - PBIS Support
 - PLC Planning Time



LCAP Base & Supplemental

- Base monies support all students
- Supplemental monies support targeted students above and beyond
 - The LCFF provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students.
 - Supplemental grant awarded on district unduplicated count of targeted students classified as:
 - English Learner
 - Low Income
 - Foster Youth





LCAP - District Goal #1

Ensure All Students Attain Proficiency In The Current Content Standards

	Base	Supplemental
Implementation of Common Core	X	
District Office Staffing to Support Sites with Common Core	X	
TOSA's to Support with Common Core	X	X
Special Education TOSA's	X	
Maintain District Elementary Science Program	X	
Increase per Pupil Site Allocations & Restore 11/12 Carryover	X	
Maintain Existing Programs - EIA, GATE, Disproportionality Programs, SLIP, Summer School, Extended Learning, Campus Officers, Support Family Resource Center	X	X



LCAP – District Goal #2

Ensure Access To Rigorous and Relevant Learning Tools, Resources And Skills For All Staff And Students

	Base	Supplemental
District Office Level Technical Support Staff	X	
School Site Infrastructure	X	
District Office Infrastructure	X	
Course Management System	X	
Computer Management System	X	
Common Core Aligned Instructional Materials	X	X



LCAP – District Goal #3

Cultivate A Positive School Culture And System Of Supports For Student Personal And Academic Growth

	Base	Supplemental
Restore Full-time Assistant Principals to Secondary Sites	X	
Teaching Assistant Principals (TAP's) for all Elementary Sites	X	X
Coordinator of Mental Health		X
Site Allocations to Support EL, Low-income & Foster Youth		X
Class Size Reduction: Reduce Grades TK-K to 31; 1-2 to 30; and 4-6 to 33 Reduce Secondary Ratios by 1 Student per Classroom	X	
Increase Maintenance & Operations Staff	X	
Contribution to the Deferred Maintenance Fund	X	
Maintain Existing Programs - EIA, 450:1 Counseling Programs, PBIS, PLC Release Days, CAHSEE Support	X	X



LCAP – District Goal #4

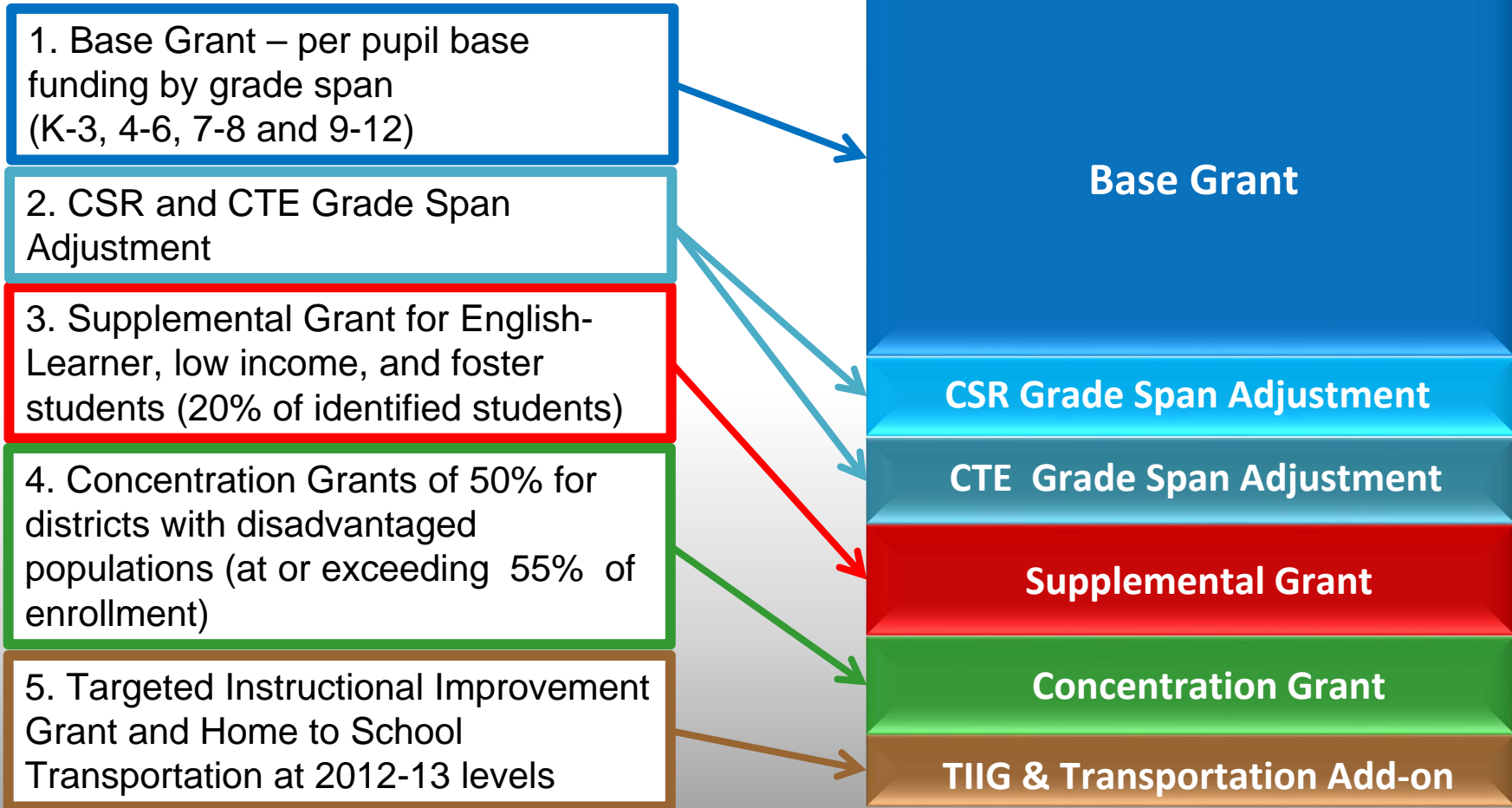
Communicate Effectively And Form Strategic Alliances To Secure The Support And Resources Necessary To Deliver Our Vision

	Base	Supplemental
Increase Parent Engagement	X	X
Increase Parent Communication and Outreach		X
Family Involvement		X
Parenting Classes and Services		X





Major Components Of The LCFF



IUSD LCFF Projected Funding 2014-15

Base Grant	K-3	4-6	7-8	9-12	Totals
2014-15 Projected ADA	9,428.20	7,255.28	4,692.27	9,322.96	30,698.71
Base Grant Per ADA	\$7,012	\$7,117	\$7,328	\$8,491	
Base Grant Funding	\$66,110,538	\$51,635,828	\$34,384,955	\$79,161,253	\$231,292,574
Adjustments (CSR/CTE)	\$729			\$221	
Base Grant Adjustments	\$6,873,158			\$2,060,374	\$8,933,532
Total Base Grant Funding	\$72,983,696	\$51,635,828	\$34,384,955	\$81,221,627	\$240,226,106

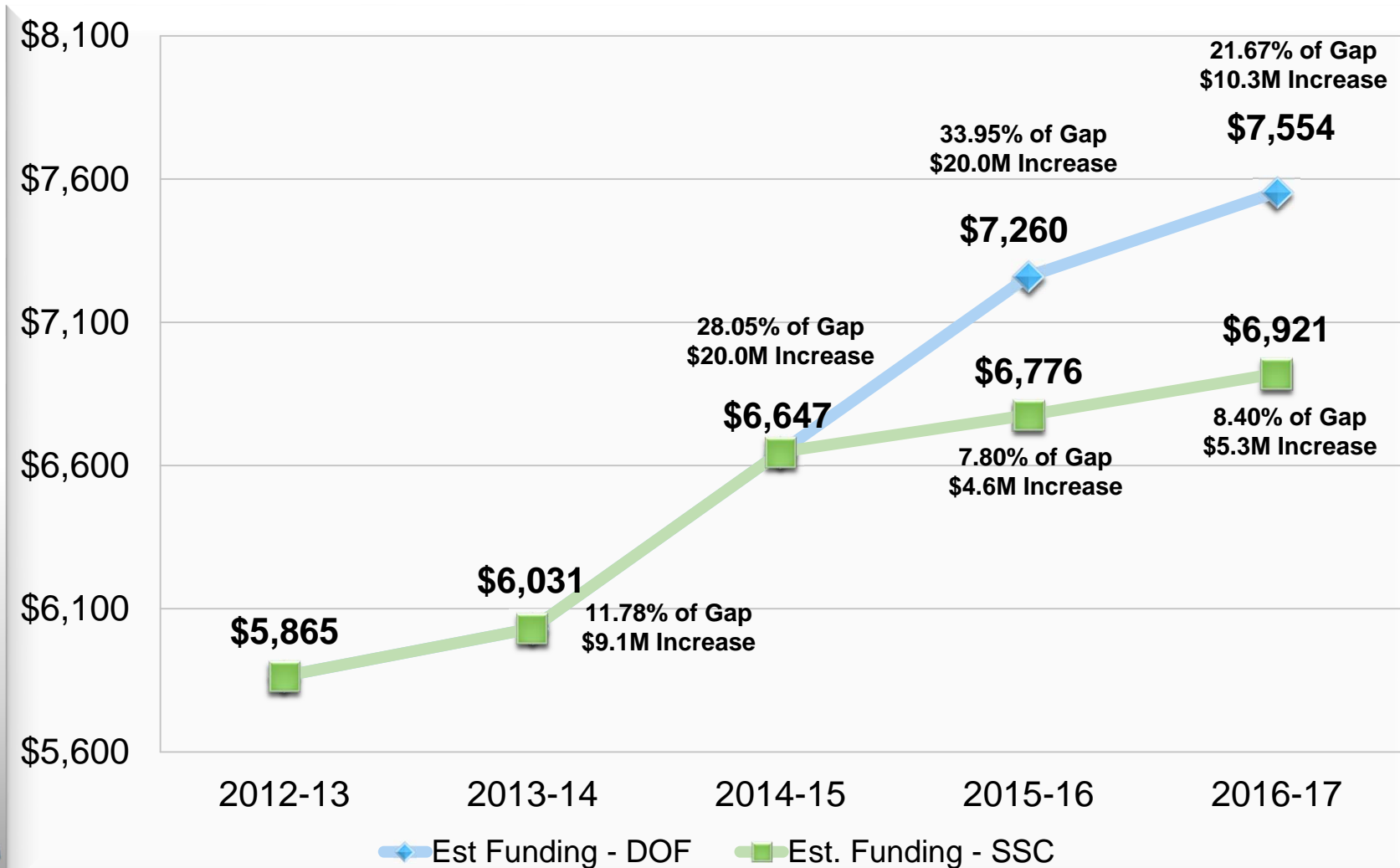


IUSD LCFF Projected Funding 2014-15

Supplemental Grant	K-3	4-6	7-8	9-12	Totals
20% of Base Grant	\$402	\$370	\$381	\$453	
Unduplicated Disadvantaged %	25.98%	25.98%	25.98%	25.98%	
Supplemental Grant Funding	\$3,790,136	\$2,684,454	\$1,787,755	\$4,223,301	\$12,485,646
HTS Transportation					\$1,173,319
Targeted Instructional Improvement Block Grant					\$1,448,459
LCFF Target at Full Implementation - 2021					\$255,333,530



Estimated LCFF Funding Per ADA



IUSD Estimated LCFF Funding

Based on DOF Projections

IUSD LCFF	2014-15 Projection	2015-16 Projection
LCFF Target (Actual Target to be Reached in 2020-21)	\$255,333,530	\$270,146,413
LCFF Floor (2012-13 Actual Funding Adjusted for ADA Growth & Any LCFF Funding rec'd)	\$184,073,825	\$211,234,272
LCFF Gap = (Difference Between Target & Floor)	\$71,259,705	\$58,912,141
Gap Funding Rate = (% of Gap to be Funded, set by Governor)	28.05%	33.95%
Gap Funding Amount = (Anticipated Additional Funds)	\$19,988,347	\$20,000,671
Total LCFF Funding =	\$204,062,172	\$231,234,943



Budget Prioritization Process Starting Point

Unrestricted General Fund

Description	2013-14 2 nd Interim	2014-15 Projected	2015-16 Projected
Total Revenues	\$190,842,489	\$217,930,078	\$245,264,802
Total Expenditures	\$168,017,108	\$172,228,245	\$178,609,405
EXCESS (DEFICIENCY)	\$22,825,381	\$45,701,833	\$66,655,397
Total Other Sources/Uses	(\$35,920,069)	(\$36,176,172)	(\$36,798,462)
NET INCREASE (DECREASE)	(\$13,094,688)	\$9,525,661	\$29,856,935
Beginning Balance, July 1	\$47,991,720	\$34,897,032	\$44,422,693
Ending Balance, June 30	<u>\$34,897,032</u>	<u>\$44,422,693</u>	<u>\$74,279,628</u>



Budget Prioritization Process Starting Point

(Utilization of Ongoing and One-Time Resources)

Description	\$ in millions
Ongoing Available Funding	
2014-15 Projected LCFF Ongoing Allocation	\$20.0
One-Time Available Funding	
2013-14 Projected Unrestricted EFB:	\$35.0
State Mandated Reserves @ 2%	<\$6.0>
Planned Deficit Spending in 2014-15	<\$10.0>
One-Time Funding Available in 2014-15	\$19.0



Budget Prioritization Focus Areas

- Aligned with feedback received from stakeholders, the IUSD cabinet presents the following focus areas for the allocation of additional resources in 2014-15 and 2015-16:

Description	On-Going Allocation		One-Time
	2014-15	2015-16	2014-15
<u>Student Learning:</u>			
Reduce Class Size; TK-6 (2); 7-12 (1)	\$3,911,112		
Increase Site Allocations by 25%; Return 11/12 Site Carryover	\$500,000	\$500,000	\$516,000
Curriculum Development and Textbook Adoption			\$1,000,000
Grades 4-6 Science (Previously Funded by IRWD)			\$1,500,000
<i>Sub-Total Student Learning:</i>	\$4,411,112	\$500,000	\$3,016,000
<u>Site Level Support:</u>			
Districtwide TAPs and AP Allocations	\$1,436,398		
Site Level Technology Support	\$500,000	\$500,000	



Budget Prioritization Focus Areas Con't.

Description	On-Going Allocation		One-Time
	2014-15	2015-16	2014-15
<u>Site Level Support con't.:</u>			
Districtwide Technology Infrastructure Upgrades		\$1,000,000	\$4,005,000
<i>Sub-Total Site Level Support:</i>	\$1,936,398	\$1,500,000	\$4,005,000
<u>District Level Support:</u>			
Ed Services Admin and TOSA Support	\$581,862		\$692,566
M&O and Grounds	\$257,000	\$234,000	
Deferred Maintenance			\$3,500,000
<i>Sub-Total District Level Support:</i>	\$838,862	\$234,000	\$4,192,566
<u>Fiscal Stabilization:</u>			\$5,000,000



Budget Prioritization Focus Areas Con't.

Description	On-Going Allocation		One-Time
	2014-15	2015-16	2014-15
<i>Summary by Major Category:</i>			
Student Learning:	\$4,411,112	\$500,000	\$3,016,000
Site Level Support:	\$1,936,398	\$1,500,000	\$4,005,000
District Level Support:	\$838,862	\$234,000	\$4,192,566
Fiscal Stabilization:			\$5,000,000
<i>Totals:</i>	\$7,186,372	\$2,234,000	\$16,213,566
<i>Unallocated:</i>	\$9,879,628		\$3,286,434



2014-15 & 2015-16 Budget Projections Unrestricted General Fund

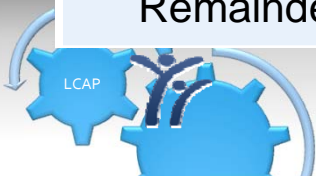
Description	2014-15 Projected	DOF	SSC
		Projections	Projections
		2015-16 Projected	2015-16 Projected
Total Revenues	\$217,930,078	\$245,264,802	\$229,859,278
Total Expenditures	\$172,228,245	\$178,609,405	\$178,609,405
Additional Proposed Expenditures:			
Currently Unallocated	\$18,399,938	\$9,420,372	\$9,420,372
Revised Total Expenditures	\$203,794,245	\$197,909,405	\$197,909,405
EXCESS (DEFICIENCY)	\$14,135,833	\$47,355,397	\$31,949,873
Other Sources/Uses	<\$36,176,172>	<\$37,124,399>	<\$37,124,399>
Net Increase/(Decrease)	<\$22,040,339>	\$10,230,998	<\$5,174,526>



2014-15 & 2015-16 Budget Projections

Unrestricted General Fund

Description	2014-15 Projected	DOF	SSC
		Projections	Projections
		2015-16 Projected	2015-16 Projected
Estimated Beginning Fund Balance	\$34,897,032	\$12,856,693	\$12,856,693
Estimated Ending Fund Balance	\$12,856,693	\$23,087,691	\$7,682,167
<u>Components of Ending Fund Balance:</u>			
Revolving Cash	\$400,000	\$400,000	\$400,000
State Recommended Minimum DEU	\$5,500,000	\$5,500,000	\$5,500,000
Contingency Reserve	\$5,000,000	\$5,000,000	\$1,782,167
Deferred Allocation	\$1,956,693	-----	
Remainder		\$12,187,691	\$0



Next Steps

- May 2014
 - Share Plan with Stakeholder Groups
- June 3, 2014
 - LCAP Public Hearing
 - 2014-15 Budget Public Hearing
- June 24, 2014
 - LCAP Adoption
 - 2014-15 Budget Adoption



Questions/Discussion

