

**2014-2015
Budget Adoption
Process**

**LCFF Base Grant & Restricted
Allocations**

April 8, 2014

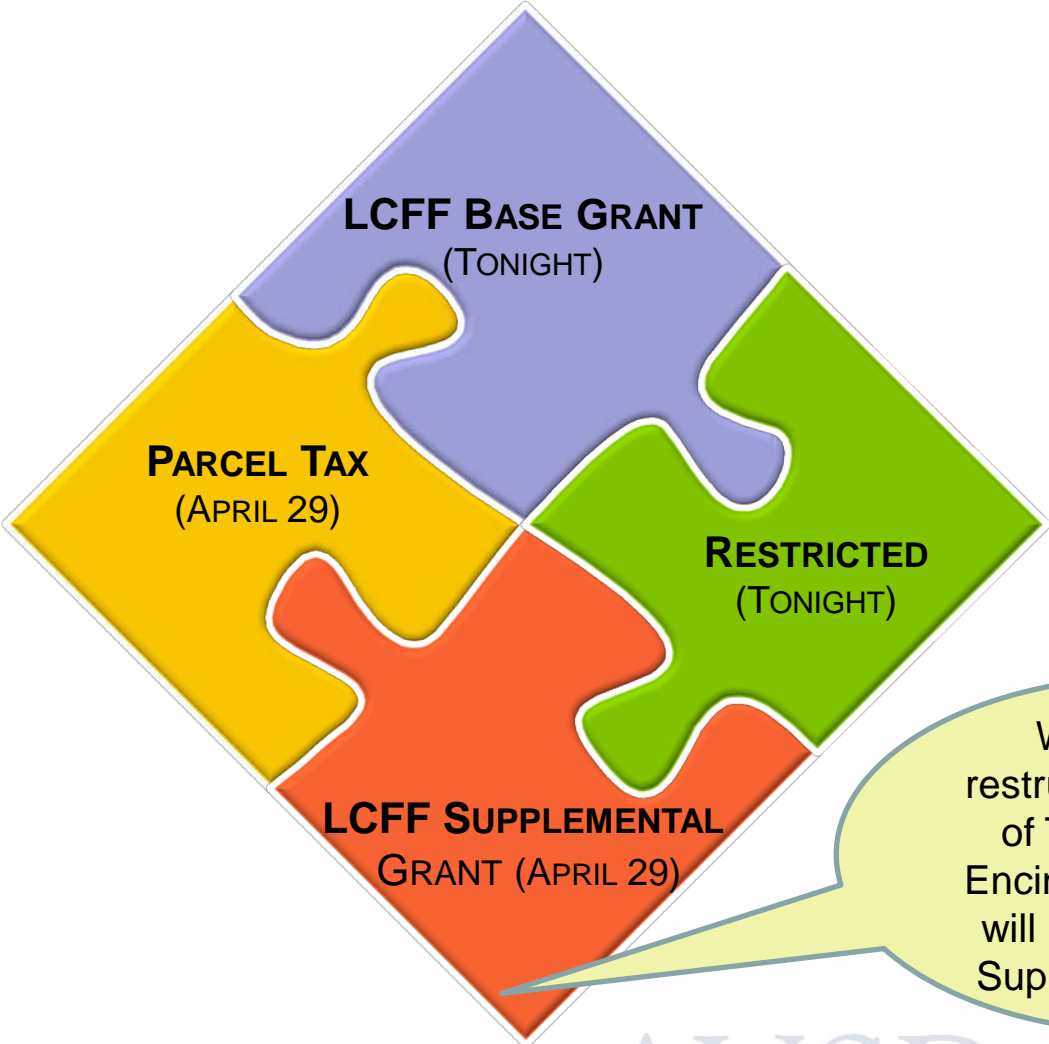
2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Date	Adenda
March 25	Budget development Calendar
March 25	Concept of by site, by program budget
April 8	LCFF Base Grant & Restricted Allocations
April 29	Measure A Allocation
April 29	LCFF Supplemental Grant
May 13	LCAP Draft with budget components
May 27	Governor's May Revise
May 27	Budget by site, by program
June 10	Public hearing on LCAP and proposed budget
June 24	LCAP and budget adoption

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations



2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

LCFF Base Grant - Background

- Largest component of district and site services
- Based on Average Daily Attendance (ADA)
- Funded by the State and local property taxes

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Assumptions – LCFF Base Grant - Elementary

Schools	No of Students (CBEDS 2013-14)*	Amount Per Student	Total Allocation
Bay Farm	561	\$ 92.20	\$ 51,724
Earhart	618	\$ 92.20	\$ 56,980
Edison	484	\$ 92.20	\$ 44,625
Franklin	311	\$ 92.20	\$ 28,674
Haight	438	\$ 92.20	\$ 40,384
Lum	509	\$ 92.20	\$ 46,930
Maya Lin	325	\$ 92.20	\$ 29,965
Otis	565	\$ 92.20	\$ 52,093
Paden	329	\$ 92.20	\$ 30,334
Ruby Bridges	582	\$ 92.20	\$ 53,660
Total	4,722		\$ 435,368

* Includes enrollment in Special Day Classes

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Assumptions – LCFF Base Grant - Secondary

Schools	No of Students (CBEDS 2013-14)*	Amount Per Student	Total Allocation
Encinal Middle (Jr. Jets)	184	\$ 96.40	\$ 17,738
Lincoln Middle	955	\$ 96.40	\$ 92,062
Wood Middle	429	\$ 96.40	\$ 41,356
Total	1,568		\$ 151,155
Alameda High	1,775	\$ 103.60	\$ 183,890
ASTI	168	\$ 103.60	\$ 17,405
Encinal High	1,027	\$ 103.60	\$ 106,397
Island High	162	\$ 103.60	\$ 16,783
Total	3,132		\$ 324,475

* Includes enrollment in Special Day Classes

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Assumptions – LCFF Base Grant - Specialized Services

School	School Safety	Art & Music	CAHSEE	Innovative Programs	College of Alameda Fees	Total
Bay Farm				\$ 14,200		\$ 14,200
Earhart				\$112,481		\$ 112,481
Maya Lin				\$254,209		\$ 254,209
Encinal Middle (Jr. Jets)	\$ 30,000	\$ 5,000				\$ 35,000
Lincoln Middle	\$ 30,000	\$ 5,000				\$ 35,000
Wood Middle	\$ 30,000	\$ 5,000				\$ 35,000
Alameda High		\$ 10,000	\$ 10,400			\$ 20,400
ASTI					\$ 12,000	\$ 12,000
Encinal High		\$ 15,000	\$ 10,400			\$ 25,400
Island High			\$ 13,600			\$ 13,600
Total	\$ 90,000	\$ 40,000	\$ 34,400	\$380,890	\$ 12,000	\$ 557,290

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

LCFF Base Grant - Elementary

School	Based on No of Students	Specialized Services	Total	No. of Students	Allocation per Student
Bay Farm	\$ 51,724	\$ 14,200	\$ 65,924	561	\$ 118
Earhart	\$ 56,980	\$ 112,481	\$ 169,461	618	\$ 274
Edison	\$ 44,625		\$ 44,625	484	\$ 92
Franklin	\$ 28,674		\$ 28,674	311	\$ 92
Haight	\$ 40,384		\$ 40,384	438	\$ 92
Lum	\$ 46,930		\$ 46,930	509	\$ 92
Maya Lin	\$ 29,965	\$ 254,209	\$ 284,174	325	\$ 874
Otis	\$ 52,093		\$ 52,093	565	\$ 92
Paden	\$ 30,334		\$ 30,334	329	\$ 92
Ruby Bridges	\$ 53,660		\$ 53,660	582	\$ 92
Total	\$ 435,369	\$ 380,890	\$ 816,259	4,722	\$ 173

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

LCFF Base Grant - Secondary

School	Based on No of Students	Specialized Services	Total	No. of Students	Allocation per Student
Encinal Middle (Jr. Jets)	\$ 17,738	\$ 35,000	\$ 52,738	184	\$ 287
Lincoln Middle	\$ 92,062	\$ 35,000	\$ 127,062	955	\$ 133
Wood Middle	\$ 41,356	\$ 35,000	\$ 76,356	429	\$ 178
Alameda High	\$ 183,890	\$ 20,400	\$ 204,290	1,775	\$ 115
ASTI	\$ 17,405	\$ 12,000	\$ 29,405	168	\$ 175
Encinal High	\$ 106,397	\$ 25,400	\$ 131,797	1,027	\$ 128
Island High	\$ 16,783	\$ 13,600	\$ 30,383	162	\$ 188
Total	\$ 475,631	\$ 176,400	\$ 652,031	4,700	\$ 139

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Categorical Programs - Background

- Major component of district and site services
- Provide supplemental services to targeted population
- Each categorical program comes with its own program intent, rules, regulations, and exemplary practices
- Budgeting through Single Plan for Student Achievement (SPSA)

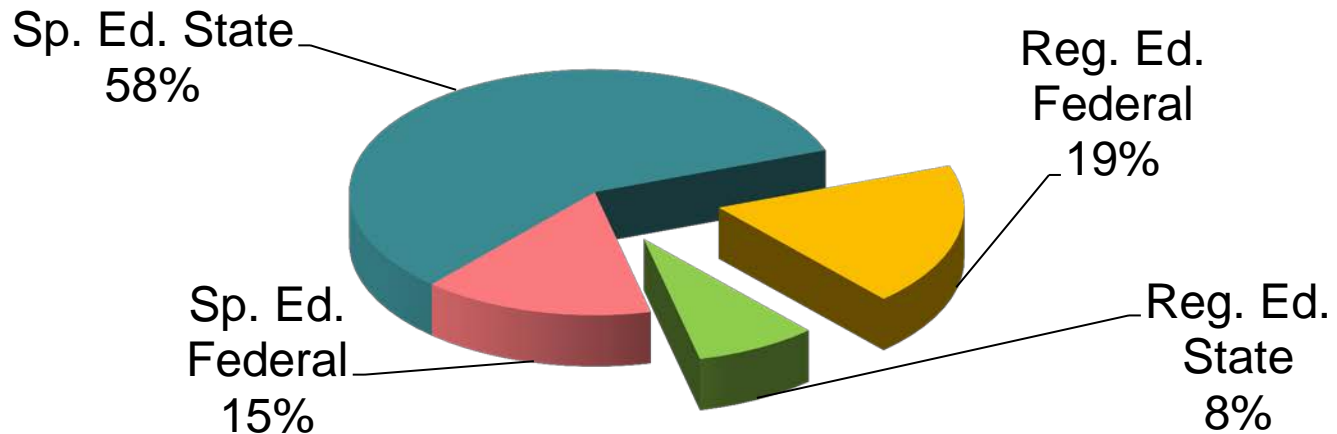
2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Categorical Revenue

Source	Amount
Regular Ed. (Federal)	\$ 2,419,481
Regular Ed. (State)	\$ 1,029,875
Special Ed. (Federal)	\$ 1,951,447
Special Ed. (State)	\$ 7,426,391
Total	\$ 12,827,194

Revenue Breakdown



2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Federal Revenue – Regular Education

Program	Award	Indirect Cost	School Site Discretionary	School Based Initiatives*	Ed. Services
Title I, Part A	\$1,414,863	\$ 99,201	\$ 727,121	\$ 588,541	\$ -
Title II, Teacher Qlty	\$289,365	\$ 20,288	\$ -	\$ 207,766	\$ 61,311
Title III, Immigrant Ed.	\$56,729	\$ 3,977	\$ -		\$ 52,752
Title III, Ltd. Eng. Prof.	\$221,315	\$ 4,340	\$ 132,827	\$ 43,711	\$ 40,437
Title IV, After School	\$310,000	\$ -	\$ -	\$ 284,690	\$ 25,310
Title X, McKin. Vento	\$66,877	\$ 4,689	\$ -	\$ 62,188	\$ -
Carl Perkins	\$60,332	\$ 4,230	\$ -	\$ 56,102	\$ -
Total	\$ 2,419,481	\$ 136,725	\$ 859,948	\$ 1,242,998	\$ 179,810

*Includes Set-Asides for Schools

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

State Revenue – Regular Education

Program	Award	Indirect Cost	School Site Discretionary	School Based Initiatives*	Ed. Services
After School Learning	\$715,009	\$ -	\$ -	\$ 653,607	\$ 61,402
Restricted Lottery	\$314,866			\$ 314,866	\$ -
Economic Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,029,875	\$ -	\$ -	\$ 968,473	\$ 61,402

*Includes Set-Asides for Schools

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Student Demographics - Elementary

Schools	No of Students (CBEDS 2013-14)*	Free & Reduced Meal (FRM)	FRM, %age of Total Student Count	English Learner Count	EL, %age of Total Student Count	Unduplicated Count	Undup. Count, %age of Total Student Count
Bay Farm	561	37	6.6%	89	15.9%	112	20.0%
Earhart	618	58	9.4%	112	18.1%	147	23.8%
Edison	484	62	12.8%	55	11.4%	88	18.2%
Franklin	311	60	19.3%	41	13.2%	79	25.4%
Haight	438	243	55.5%	168	38.4%	284	64.8%
Lum	509	168	33.0%	163	32.0%	252	49.5%
Maya Lin	325	152	46.8%	103	31.7%	183	56.3%
Otis	565	104	18.4%	113	20.0%	163	28.8%
Paden	329	157	47.7%	106	32.2%	196	59.6%
Ruby Bridges	582	406	69.8%	180	30.9%	451	77.5%
Total	4,722	1,447	30.6%	1,130	23.9%	1,955	41.4%

* Includes enrollment in Special Day Classes

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Student Demographics - Secondary

Schools	No of Students (CBEDS 2013-14)*	Free & Reduced Meal (FRM)	FRM, %age of Total Student Count	English Learner Count	EL, %age of Total Student Count	Unduplicated Count	Undup. Count, %age of Total Student Count
Encinal Middle (Jr. Jets)	184	115	62.5%	40	21.7%	123	66.8%
Lincoln Middle	955	181	19.0%	92	9.6%	234	24.5%
Wood Middle	429	248	57.8%	115	26.8%	285	66.4%
Sub-Total	1,568	544	34.7%	247	15.8%	642	40.9%
Alameda High	1,775	401	22.6%	213	12.0%	505	28.5%
ASTI	168	40	23.8%	6	3.6%	44	26.2%
Encinal High	1,027	461	44.9%	189	18.4%	539	52.5%
Island High	162	92	56.8%	27	16.7%	108	66.7%
Sub-Total	3,132	994	31.7%	435	13.9%	1,196	38.2%
Grand Total	9,422	3,018	32.0%	1,812	19.2%	3,793	40.3%

* Includes enrollment in Special Day Classes

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

School Allocation – Title I

Schools	Free & Reduced Meal (FRM)	Title I, Amount per FRM Student	Title I per school, based on FRM Count	Title I Services at Schools	Total
Haight	243	\$ 600.00	\$ 145,800		\$ 145,800
Maya Lin	152	\$ 600.00	\$ 91,200	\$ 50,000	\$ 141,200
Paden	157	\$ 600.00	\$ 94,200	\$ -	\$ 94,200
Ruby Bridges	406	\$ 600.00	\$ 243,600	\$ 286,189	\$ 529,789
Encinal Middle (Jr. Jets)	115	\$ 234.40	\$ 26,956	\$ 14,943	\$ 41,899
Wood Middle	248	\$ 234.40	\$ 58,131	\$ 153,132	\$ 211,263
Mandated Set Asides				\$ 151,511	\$ 151,511
Indirect Cost				\$ 99,201	\$ 99,201
Total			\$ 659,887	\$ 754,976	\$ 1,414,863

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

School Allocation – Title III, Ltd. English Prof. - Elementary

Schools	English Learner Count	Title III, Amount per EL Student	Title III per school based in EL Count	Title III Services at Schools	Total
Bay Farm	89	\$ 89	\$ 7,921		\$ 7,921
Earhart	112	\$ 89	\$ 9,968		\$ 9,968
Edison	55	\$ 89	\$ 4,895		\$ 4,895
Franklin	41	\$ 89	\$ 3,649		\$ 3,649
Haight	168	\$ 89	\$ 14,952		\$ 14,952
Lum	163	\$ 89	\$ 14,507		\$ 14,507
Maya Lin	103	\$ 89	\$ 9,167		\$ 9,167
Otis	113	\$ 89	\$ 10,057		\$ 10,057
Paden	106	\$ 89	\$ 9,434	\$ 13,000	\$ 22,434
Ruby Bridges	180	\$ 89	\$ 16,020	\$ 20,521	\$ 36,541
Total	1,130		\$ 100,570	\$ 33,521	\$ 134,091

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

School Allocation – Title III, Ltd. English Prof. – Secondary & Ed. Serv.

Schools	English Learner Count	Title III, Amount per EL Student	Title III per school based in EL Count	Title III Services at Schools	Total
Encinal Middle (Jr. Jets)	40	\$ 89	\$ 3,560		\$ 3,560
Lincoln Middle	92	\$ 89	\$ 8,188		\$ 8,188
Wood Middle	115	\$ 89	\$ 10,235		\$ 10,235
Total - Middle Schools	247		\$ 21,983		\$ 21,983
Alameda High	213	\$ 89	\$ 18,957		\$ 18,957
ASTI	6	\$ 89	\$ 534		\$ 534
Encinal High	189	\$ 89	\$ 16,821		\$ 16,821
Island High	27	\$ 89	\$ 2,403		\$ 2,403
Total - High Schools	435		\$ 38,715		\$ 38,715
Elementary Schools (from Slide 17)					\$ 134,091
Indirect Cost					\$ 4,340
Ed. Services					\$ 19,186
Private Schools					\$ 3,000
Total					\$ 221,315

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

LCFF Base Grant & Restricted - Elementary

School	LCFF Base Grant	Title I	Title III	Total	No. of Students	Allocation per Student
Bay Farm	\$ 65,924		\$ 7,921	\$ 73,845	561	\$ 132
Earhart	\$ 169,461		\$ 9,968	\$ 179,429	618	\$ 290
Edison	\$ 44,625		\$ 4,895	\$ 49,520	484	\$ 102
Franklin	\$ 28,674		\$ 3,649	\$ 32,323	311	\$ 104
Haight	\$ 40,384	\$ 145,800	\$ 14,952	\$ 201,136	438	\$ 459
Lum	\$ 46,930		\$ 14,507	\$ 61,437	509	\$ 121
Maya Lin	\$ 284,174	\$ 141,200	\$ 9,167	\$ 434,541	325	\$ 1,337
Otis	\$ 52,093		\$ 10,057	\$ 62,150	565	\$ 110
Paden	\$ 30,334	\$ 94,200	\$ 22,434	\$ 146,968	329	\$ 447
Ruby Bridges	\$ 53,660	\$ 529,789	\$ 36,541	\$ 619,990	582	\$ 1,065
Total	\$ 816,259	\$ 910,989	\$ 134,091	\$ 1,861,339	4,722	\$ 394

2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

LCFF Base Grant & Restricted - Secondary

School	LCFF Base Grant	Title I	Title III	Total	No. of Students	Allocation per Student
Encinal Middle (Jr. Jets)	\$ 52,738	\$ 41,899	\$ 3,560	\$ 98,197	184	\$ 534
Lincoln Middle	\$ 127,062		\$ 8,188	\$ 135,250	955	\$ 142
Wood Middle*	\$ 76,356	\$ 211,263	\$ 10,235	\$ 297,854	429	\$ 694
Alameda High	\$ 204,290		\$ 18,957	\$ 223,247	1,775	\$ 126
ASTI	\$ 29,405		\$ 534	\$ 29,939	168	\$ 178
Encinal High*	\$ 131,797		\$ 16,821	\$ 148,618	1,027	\$ 145
Island High*	\$ 30,383		\$ 2,403	\$ 32,786	162	\$ 202
Total	\$ 652,031	\$ 253,162	\$ 60,698	\$ 965,891	4,700	\$ 206

* Wood School restructuring & in-lieu funds for Encinal & Island will be part of LCFF Supplemental Grant on April 29

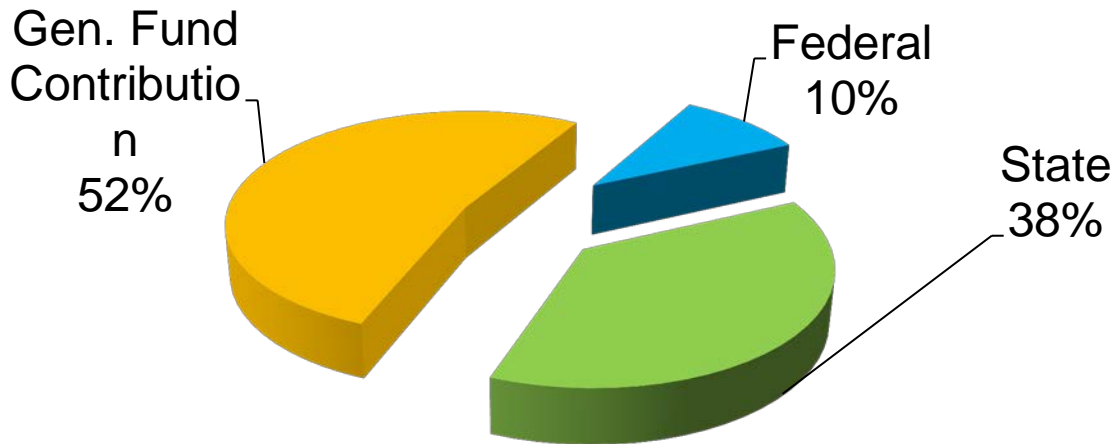
2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations

Restricted Revenue – Special Education

Program	Amount
Federal Revenue	\$ 1,951,447
State Revenue	\$ 7,426,391
Additional funding in support of Special Education, from LCFF Base Grant	\$ 10,345,637
Total	\$ 19,723,475

Revenue Distribution



2014-2015 Budget Adoption Process

LCFF Base Grant & Restricted Allocations – Glossary of Terms

ACA	Affordable Care Act aka Obama Care
ACOE / COE	Alameda County Office of Education / County Office of Education
CALPADS	California Longitudinal Pupil Achievement Data Systems (System to track student's academic performance over time)
CBEDS	California Basic Educational Data Systems
Certificated	Teachers, Substitute Teachers, Counselors, Principals, Vice Principals, Nurses, Psychologists, Directors in Education Services, Superintendent
Classified	Office Managers, Accountants, Custodians, Food Service Assistants, Directors in Business Services
COLA	Cost of Living Allowance
Contributions	General fund contribution to a program which is unable to meet its expenditures using Federal or State funding
CPI	Consumer Price Index
DOF	Depart of Finance
EFB	Ending Fund Balance
EL	English Learners
FCMAT	Fiscal Crisis and Management Assistance Team
FRM	Free or Reduced Priced Meal
FTE	Full Time Equivalent
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
MYP	Multi Year Projections
Other Outgo	Transfer of Indirect cost from restricted to unrestricted funds, Debt Payment
& Uses	Contribution to restricted programs, primarily Special Education, Student Transportation
RL	Revenue Limit (old State funding formula for Education)
Services	Utility Bills, Legal Fees, Insurance, Software Subscriptions, Internet Access, Special Education Non Public Schools
SSC	School Services of California
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment