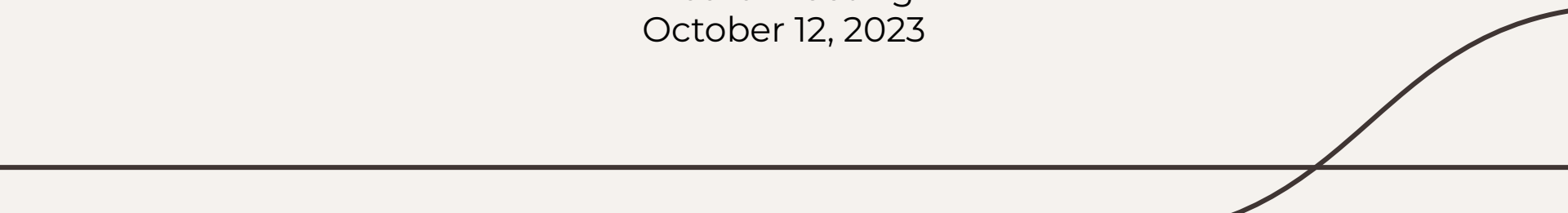




School Site Budgets

Lakeside Union School District
Board Meeting
October 12, 2023



Purpose of School Site Funding

Budget allocations are made to school sites and departments to be used for discretionary expenses. Principals may determine their own “mini allocation budgets” to teachers to make their own discretionary purchases (following any Federal, State, and local regulatory requirements).

What the District covers before the site and department allocations are calculated:

- District-wide employee salaries and benefits that are essential to the operations
 - Curriculum for each student
 - Technology (Student iPads and Chromebooks, Teacher Laptops, TV's, etc.)
 - District-wide Professional development for teachers
 - Special Programs (Special Education, Induction)
 - Student Support (mental health, counseling)
 - Districtwide Utilities
 - Maintenance/Custodial, including cleaning and repair supplies
 - Child Nutrition (meals), staffing
 - Home to School Transportation (General Education and Special Education)
 - Health Services (medical supplies, District RN-rotating, LVNs)
 - Legal expenses
 - District-wide licensing and software
 - District-wide Professional Services
 - Routine maintenance and repair of facilities
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School Site Funding Sources

School sites have multiple sources where their funding comes from

- District directed funding comes from the following sources:
 - Local Control Funding Formula Base (LCFF)
 - Unrestricted Lottery
 - Prop 28 Arts and Music Education
 - Special Education Teacher Discretionary
- Sites may also receive funding from outside entities such as:
 - Special Grants
 - Donations (PTA, parent, community, businesses)
- A few sites may also receive funding from Federal sources such as Title I due to the nature of their student population.

District funding calculations

LCFF School Site Allocation

At Budget Adoption, the initial LCFF calculation for school sites is based on the District's LCFF Base Grant, with deductions first being allocated towards the districts salaries and benefits, district wide expenses, non spendables, reserves and contributions. Once that dollar amount is determined, the next calculation is based on the prior year CBEDS, which is then allocated to the school site for their LCFF School Site budget.

Unrestricted Lottery

At Budget Adoption, the calculation is based on the approved California State rate and Prior Year P1 ADA, with deductions for district department budgets and a reserve. Once that dollar amount is determined, the next calculation is based on the prior year CBEDS, which is then allocated to the school site for their Unrestricted School Site budget.

Prop 28 Arts and Music

Prop 28 funding allocations are directed to districts by the California Department of Education (CDE). Funding from Prop 28 must follow certain guidelines in order to receive these funds, with the most notable being that 80% of the funding must be towards district hired employees.

LCFF Site Allocation for 2023-2024

School Site	2022-2023 CBEDS	2023-2024 Allocation
Lakeside Farms	643	\$43,631
Lakeside Middle School	676	\$45,871
Lakeview	653	\$44,310
Lindo Park	442	\$29,992
Riverview	534	\$36,235
Winter Gardens	300	\$20,357
Tierra del Sol Middle School	718	\$48,721
Lemon Crest	491	\$33,317
DREAM	<u>52</u>	<u>\$10,000</u>
Total	4,509	\$312,434

Unrestricted Lottery Site Allocation for 2023-2024

School Site	2022-2023 CBEDS	2023-2024 Allocation
Lakeside Farms	643	\$35,651
Lakeside Middle School	676	\$37,481
Lakeview	653	\$36,205
Lindo Park	442	\$24,507
Riverview	534	\$29,607
Winter Gardens	300	\$16,633
Tierra del Sol Middle School	718	\$39,809
Lemon Crest	491	\$27,223
DREAM	<u>52</u>	<u>\$8,000</u>
Total	4,509	\$255,116

Prop 28 Arts and Music Site Allocation for 2023-2024

School Site	Enrollment	Low Income	2023-2024 Allocation
Lakeside Farms	649	209	\$87,703
Lakeview	657	159	\$84,652
Lemon Crest	496	239	\$73,260
Lindo Park	444	297	\$72,108
Riverview	534	113	\$67,528
Winter Gardens	306	67	\$38,873
Lakeside Middle	676	219	\$91,455
Tierra del Sol	718	239	\$97,640
DREAM	<u>52</u>	<u>23</u>	<u>\$7,519</u>
Total	4,532	1,565	\$620,738

Example of a School Site Budget: 2023-2024 Lakeside Farms School Site Allocation

Funding Source	Budget	Carryover	Total Budget
LCFF Base	\$43,631	\$3,543.90	\$47,174.90
Unrestricted Lottery	\$35,651	\$4,505.85	\$40,156.85
Title I	\$59,301	\$0	\$59,301.00
SPED Teacher Discretionary	\$1,600	\$0	\$1,600.00
Prop 28 Arts and Music Education	\$87,703	\$0	\$87,703.00
Sage Garden Grant	\$0	\$415.00	\$415.00
Donation: General Materials & Supplies	\$0	\$20,577.12	\$20,577.12
Donation: Library	\$0	\$9,936.48	\$9,936.48
Donation: Music Program	\$0	\$940.46	\$940.46
Donation: Peaceful Playgrounds	\$0	\$465.28	\$465.28
Donation: 5th Grade	\$0	\$2,318.11	\$2,318.11
Donation: PTA	\$0	\$2,522.00	\$2,522.00
Donation: Run for the Arts	\$0	\$7,550.70	\$7,550.70
Total	\$227,886	\$52,774.90	\$280,660.90

Examples of site purchases

- ❖ Wages that are site discretionary:
 - Classified Overtime salary and fringe benefits
 - Classified Substitute salary and fringe benefits
 - Teacher Substitute salary and fringe benefits
 - Teacher Extra Time salary and fringe benefits

 - ❖ Non wage expense that are site discretionary:
 - Materials and supplies for office and classrooms
 - Non-capitalized equipment; repairs
 - Travel and Conference
 - Professional services; site discretion software/licenses
 - Rentals
 - Field Trips
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Questions
