

LCFF Budget Overview for Parents

Providing Fiscal Transparency for Stakeholders

California Department of Education

January 2019



Background

Assembly Bill 1808 added California *Education Code (EC)* Section 52064.1, which requires that county offices of education (COEs), school districts, and charter schools (LEAs) develop the Local Control Funding Formula Budget Overview for Parents in conjunction with the Local Control Accountability Plan (LCAP).

Requirements (1)

The Budget Overview for Parents must be developed in conjunction with, and attached as a cover to, the LCAP for 2019-20.

It must also be included in the review and approval of the LCAP and posted on the local educational agency (LEA) website with the LCAP.

Requirements (2)

Statute requires:

- The Budget Overview for Parents template be developed and approved for inclusion in the 2019-20 LCAP.
- To the greatest extent practicable, the Budget Overview for Parents use language that is understandable and accessible to parents and that it display information using visuals and graphics.

Data Requirements (1)

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

- The name and contact information for the LEA
- The total projected general fund revenue for the coming LCAP year, 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*

*new requirements

Total Projected LCFF Revenue

This amount is the total amount of LCFF funding the LEA estimates it will receive pursuant to *EC* sections 2574 (for county offices of education) and 42238.02 (for school districts and charter schools), as applicable for the coming LCAP year.

Data Requirements (2)

The totals for the coming LCAP year for the following:

- Projected General Fund expenditures
- Budgeted expenditures for all Planned Actions/Services
- Budgeted expenditures for Planned Actions/Services contributing to increasing or improving services for unduplicated students*

A brief description of the activities or programs supported by General Fund expenditures that are not included in the LCAP

Projected General Fund Expenditures

- For COEs and districts, this is the amount specified in the Standardized Account Code Structure (SACS) Form 1, Fund 01, B.9, Total Expenditures, Column F.

Coming-Year Expenditures

- Budgeted expenditures for all Planned Actions/Services contributing to increasing or improving services for unduplicated students
 - All fund sources

Narrative Responses (1)

Compare the total projected revenue of LCFF supplemental and concentration grant funds with the total budgeted expenditures for planned Actions/Services in the coming LCAP year identified as contributing to services for unduplicated students.

If projected S&C revenue is greater than budgeted expenditures, briefly describe how the actions/services in the LCAP improve services for unduplicated students will meet the increased or improved services requirement.*

Data Requirements (3)

The totals for the current LCAP year, i.e. Annual Update, for the following:

- The budgeted expenditures for Actions/Services indicated as contributing to services for unduplicated students*
- The Estimated Actual Expenditures for Actions/Services indicated as contributing to increasing or improving services for unduplicated students*

Narrative Response (2)

- Compare the Budgeted Expenditures for Actions/Services in 2018-19 identified as contributing to unduplicated students with the Estimated Actual Expenditures of those Actions/Services.
- If the Total Budgeted Expenditures is greater than the Estimated Actual Expenditures, briefly describe how the difference impacted the provision of the Planned Actions/Services and the overall provision of services for unduplicated students.*

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 or Comments?

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