



<h2>Site Budgeting: What site leaders need to know</h2> <hr/>	
 	<p>ACSA Aspiring Principals Institute Brett W. McFadden Chief Business Officer, PVUSD February 26, 2011</p>
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<h2>What we will cover today</h2> <hr/>	
<p><u>Three parts:</u></p> <ol style="list-style-type: none"><li>1. The big picture – what a site-leader needs to know</li><li>2. School district budgeting</li><li>3. Site-level budgeting</li></ol>	
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**Always keep in mind**

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- Developing and implementing budgets is a critical skill for all principals
- Knowing it and doing it well increases your chances for success in all areas – student achievement, site management, instructional leadership
- It can be a career ender if you don't pay attention and get sloppy
- Or, at the very least, you develop a bad reputation in the business office, thereby making your life harder

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**Part one:**

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**School finance in California:  
The basics**

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## K-adult revenue sources

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**LEAs typically get their revenues from five sources:\***

1. State aid: state sales and income taxes — allocated to Proposition 98
1. Property taxes: Collected locally but allocated to schools based on a state-determined formula (Prop. 98)
2. Federal aid: Earmarked for special purposes, most notably Child Nutrition, Special Education, and No Child Left Behind (NCLB)
3. Local miscellaneous: Can include such sources as community contributions, interest income, developer fees, and revenues from local parcel tax elections
4. Lottery: Portions of the proceeds from the California State Lottery goes to school districts on a per-pupil basis, providing a token per-pupil allocation to school districts and charter schools

\* EdSource and Legislative Analyst's Office 5

## School district revenue sources: 2009-10

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Revenue Source	Percentage
State	58.8%
Local property taxes	21.4%
Federal government	12.3%
Local miscellaneous	6.2%
Lottery	1.3%

\* Not all revenues go to instruction. For example, \$2.5 billion pays for child care and adult ed.

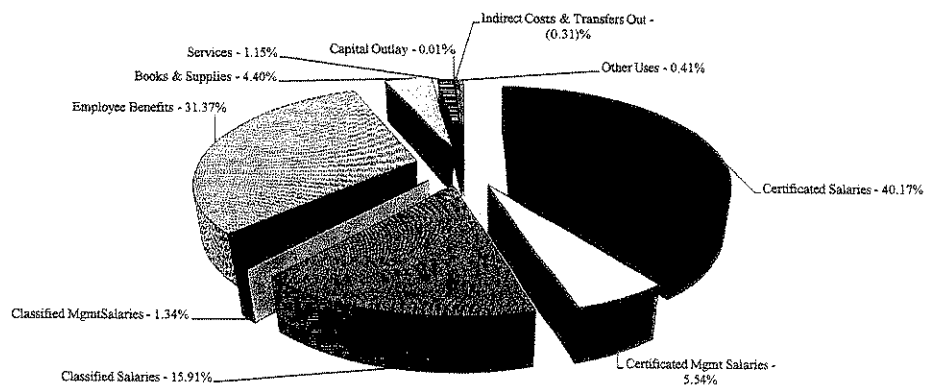
EdSource Jan. 2010  
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### Statewide expenditure averages

- Approx. 70% of the revenue districts receive is for general purposes – called a “revenue limit”
- Approx. 30% is for categorical programs (includes state and federal funds)
- These statewide percentages can vary a little year-to-year
- But they can vary significantly from district to district

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### Where the money goes – PVUSD example



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### Revenue limits

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- ❑ School district general purpose funds are based on a revenue limit calculation
- ❑ A district's revenue limit is a per-pupil amount based on historical formulas
- ❑ Each district has its own revenue limit based on a lengthy formula that takes into account the district's type and size
- ❑ It is a combination of local property taxes and state aid (Prop. 98)
- ❑ A district's total revenue limit is calculated by multiplying its per-pupil amount by its total average daily attendance (ADA)
- ❑ These funds represent the bulk of revenues available for general purposes – salaries, benefits, operations, administration, etc.

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### Determining revenue limits

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#### Revenue Limit District Funding

Property Taxes

Money from Local Taxes

State Aid

Money from State

**Key point:** The amount of property tax your district receives doesn't change the size of your barrel (unless you are basic aid). More property tax just decreases the state's share of funding for your district's revenue limit.

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### Revenue limit exception: Basic Aid districts

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- ❑ There are a few exceptions to the typical revenue limit calculation
- ❑ These districts are called "basic aid" or "excess revenue" districts
- ❑ If a district's funding barrel is filled by local property tax revenues, the state has no need to "top off" the barrel
- ❑ If the barrel overflows with local property taxes, the district gets to keep the overage
- ❑ The term "basic aid" refers to basic general purpose funding such districts use to receive from the state prior to 2002-03
- ❑ In any year, there are approx. 60 to 80 districts classified as basic aid\*

**Basic Aid District Funding**

The diagram illustrates the concept of basic aid district funding. It features a large wooden barrel labeled "Money from Local Taxes" with a smaller barrel labeled "Extra Property Taxes to Keep" positioned to its right. A small barrel labeled "Property Taxes" is shown pouring into the larger barrel. The larger barrel is overflowing, with the excess liquid spilling into the smaller barrel, representing the "extra" taxes that districts can keep.

\* EdSource website

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### Categorical programs

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- ❑ Districts also receive "categorical aid" from the state and federal governments
- ❑ State categorical funding is part of the Proposition 98 overall statewide K-adult funding guarantee
- ❑ Amount of categorical aid will vary widely from district to district
- ❑ These funds typically represent about 30% of district income – but there are exceptions
- ❑ Categorical aid comes from over 120 separate state and federal programs, usually with their own set of regulations and targeted purposes

*NOTE: Categorical aid is mixed with revenue limit monies to fund program operations, salaries, and benefits*

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<h2>Current categorical flexibility</h2>	
<ul style="list-style-type: none"><li>□ As part of the 2008-09 and 2009-10 February '09 budget package, categorical programs are now divided into three tiers<ul style="list-style-type: none"><li>■ <u>Tier I:</u><ul style="list-style-type: none"><li>□ No funding reduction, no program flexibility, no statutory requirements waived (w/ exception of CSR penalty provisions)</li></ul></li><li>■ <u>Tier II:</u><ul style="list-style-type: none"><li>□ Funding reduction of approximately 15.38% from 2008-09 previously enacted levels, but no flexibility, and programs are to be operated according to the current requirements</li></ul></li><li>■ <u>Tier III:</u><ul style="list-style-type: none"><li>□ Funding reduction of approximately 15.38% from 2008-09 levels, but with maximum flexibility to move funding for any educational purpose</li></ul></li></ul></li></ul>	
<p>In effect from 2008-09 until 2012-13</p>	
<p>13</p>	

<h2>Tier one categorical programs</h2>	
<p>No 08-09 and 09-10 funding reduction and no flexibility:</p> <ol style="list-style-type: none"><li>1. Child Development</li><li>2. Child Nutrition</li><li>3. Economic Impact Aid</li><li>4. K-3 Class Size Reduction</li><li>5. Proposition 49 After School Programs</li><li>6. Special Education</li><li>7. Quality Education Investment Act</li><li>8. Home-to-School Transportation</li><li>9. Special Education Transportation</li></ol>	
<p>NOTE – AVID funding is also protected, however AVID is not a Proposition 98 funded categorical program</p>	
<p>14</p>	

## Tier two categorical programs

15.38% reduction 2008-09 and 4.46% in 2009-10 and no flexibility:

1. Adults in correctional facilities
2. Partnership Academies
3. Apprenticeship Programs
4. State Testing
5. English Language Acquisition Program
6. Agriculture-Vocational Education
7. Foster Youth
8. Charter School Facilities Grants
9. K-12 High Speed Network
10. Multi-Track YRE

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## Tier three programs

- 15.38% reduction in 2008-09 and 4.46% in 2009-10, but total flexibility to shift funding to any other educational purpose (including to the district's unrestricted General Fund):
- All remaining K-adult Proposition 98 categorical programs
- Tiers and associated flexibility apply to state categorical programs only – not Federal
- Funding for affected programs will be based on 2008-09 funding levels rather than the factors used in existing program formulas

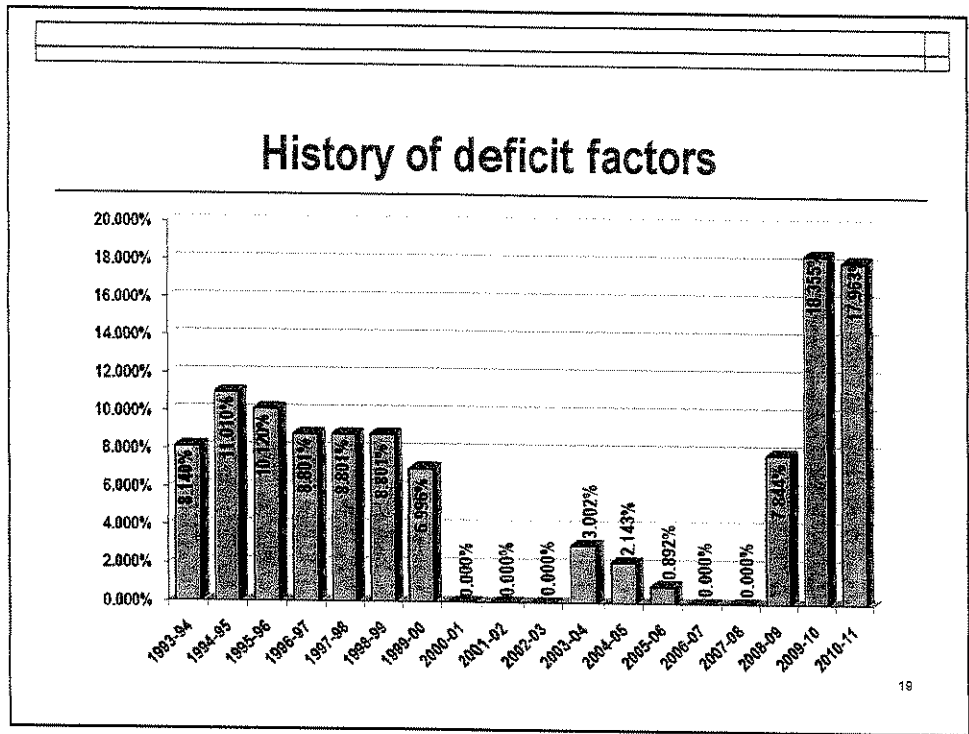
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<b>Tier Three List</b>	
Targeted Instructional Improvement Block Grant Adult Education Regional Occupational Centers and Programs School and Library Improvement Block Grant Supplemental Instruction Instructional Materials Deferred Maintenance Professional Development Block Grant Program Supplemental School Counseling Program Charter School/Categorical Block Grant Teacher Credentialing Block Grant High Priority Schools Grant Program Arts and Music Block Grant Class Size Reduction - 9th Grade School Safety Block Grant (6-12) Pupil Retention Block Grant Program CA High School Exit Exam-Instructional Support and Services CA School Age Families Education Math and Reading Professional Development Gifted and Talented Community Day Schools Community-Based English Tutoring Program PE Teacher Incentive Program Teacher Credentialing Standards for Preparation and Licensing	Peer Assistance and Review School Safety Competitive Grants County Offices of Education - Fiscal Oversight Certificated Staff Mentoring County Office of Education - Williams Audits Specialized Secondary Program Grants Principal Training Program American Indian Education Centers Child Oral Health Assessments National Board Certification Incentives Advanced Placement Programs Bilingual Teacher Training American Indian Early Childhood Education Centers Reader Services for the Blind Civic Education Teacher Dismissal Apportionment CA Association of Student Councils Sanctions Chief Business Officers Training Program

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<b>Cost of living adjustments (COLA)</b>
<p>Revenue limit and most state categorical programs are subject to a statutory COLA</p> <p>But it is not always funded – thereby becoming a deficit factor</p> <p>From this money, school districts will pay all increased costs of ...</p> <ul style="list-style-type: none"> <li>&gt; Step and column</li> <li>&gt; Benefit increases</li> <li>&gt; Negotiated salary increases</li> <li>&gt; Operational cost increases (fuel, electricity, heating, transportation)</li> <li>&gt; Rising special education costs</li> </ul>



- ### Federal categorical programs
- The amounts and influence of federal categorical programs has increased significantly the last 10 years
  - No Child Left Behind (ESEA) law of 2002 significantly increased the role of the federal government in state and local education funding
  - President Obama has increased federal spending – ARRA and Federal Education Jobs Fund
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Part two:

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School district budgeting

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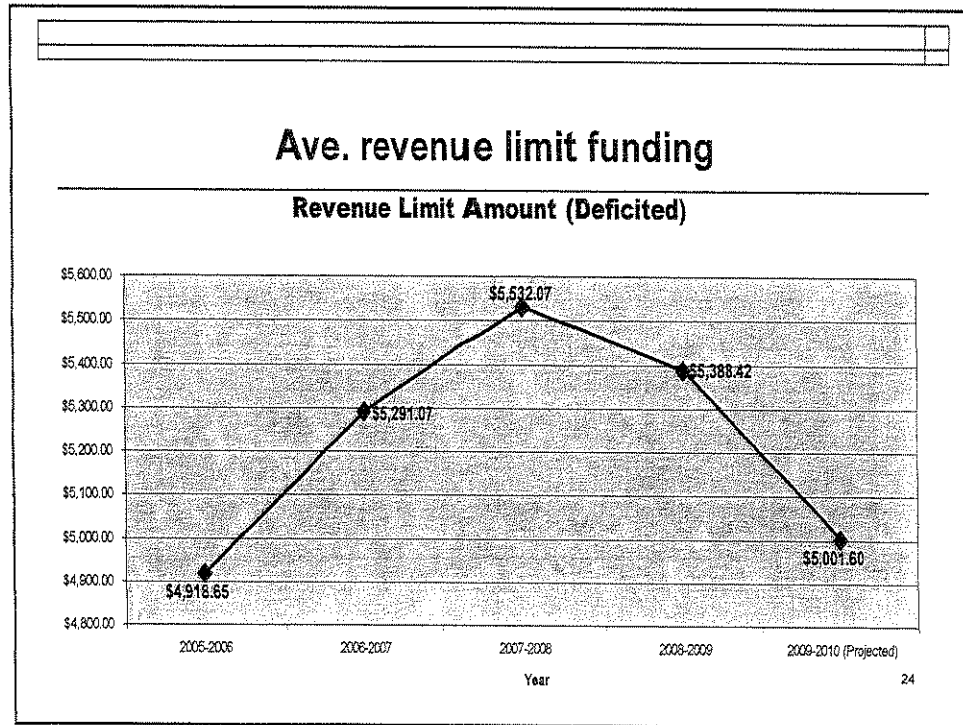
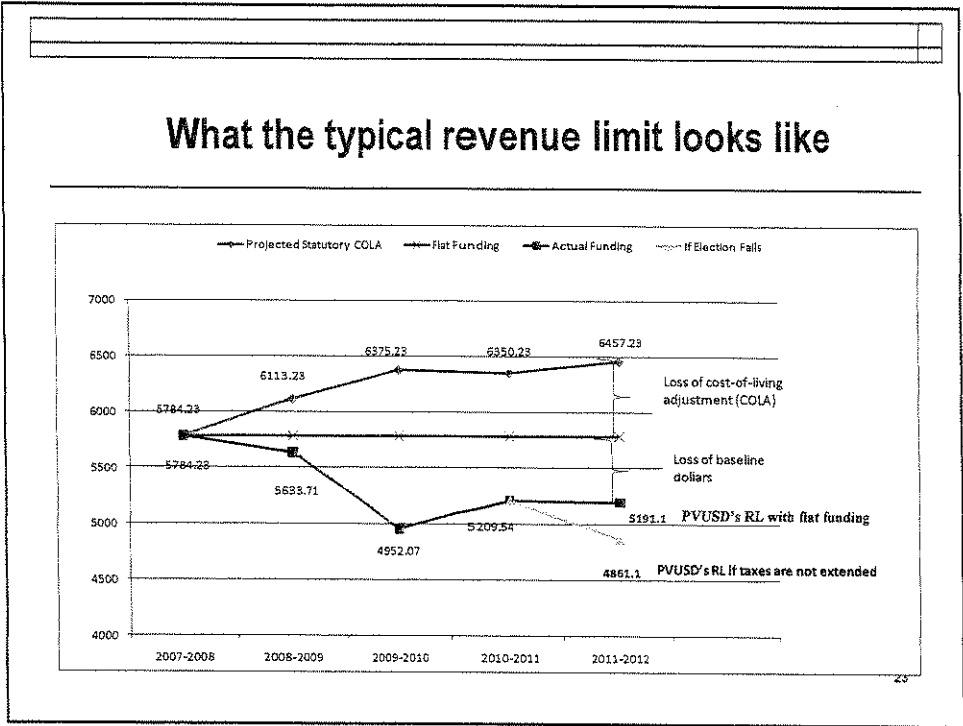
Education has taken most of the cuts

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State General Fund expenditures by major program area

	Dollars in Billions				% Change 2007-08 to 2010-11
	2007-08	2008-09	2009-10	2010-11	
<b>K-12 Education</b>	<b>\$42.5</b>	<b>\$35.5</b>	<b>\$34.6</b>	<b>\$36.3</b>	<b>&lt;14.5%&gt;</b>
Higher Education	\$11.8	\$11.7	\$10.6	\$11.6	<1.4%>
Health and Human Services	\$29.7	\$30.9	\$25.0	\$27.0	<9.3%>
Corrections and Rehabilitation	\$10.2	\$10.3	\$8.2	\$9.3	<9.0%>
Natural Resources	\$1.9	\$2.0	\$1.9	\$2.0	8.3%

Source: 2011-12 Governor's Budget Summary



## Governor's January Proposal: What it could mean for school districts

- Scenario 1:
  - \$19 per ADA loss – about \$400,000 reduction to revenues
  
- Scenario 2:
  - \$350 per ADA loss – approx. \$6 million reduction to revenues
  
- NOTE:
  - Many districts are deficit spending regardless of which scenario – this could require additional reductions to balance the budget

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## The role of the business office

- The responsibilities of the business office are huge:
  - Accounting
  - Budgeting
  - Purchasing
  - Technology
  - Facilities
  - Maintenance, ops, and grounds
  - Food services
  - Transportation
  - Risk management and safety
  - And any other operational, technical, administrative matter
  
- Advice for a new principal – get to know the business office staff well, “always take care of the gate keepers”
  
- Keep in mind that they are not typically educators – they often will speak and think differently than instructional folks

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## The role of the Chief Business Officer

- It will depend on the size of the district
  - Larger districts (6k ADA +) – more of a leadership and strategic role, with reliance on department directors for technical expertise
  - Smaller districts (3k ADA -) – more technical expertise and hands on, may rely more on the county office of education for direct service
- But the CBO is the one that's in charge of the operational and fiscal aspects of the district – the stuff that makes the wheels go round
- Their top priority now – keeping the district fiscally solvent

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## The district budget

- The district's budget is essentially a plan for revenues and expenditure in a given fiscal year
- But money most often drives policy – so it is also a policy document that reflects the district's core mission and values
- It will also serve as a guide for administrative and operational decisions over the course of the fiscal year

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## The SACS codes

- All school district budgeting is organized according to the Standardized Accounting Code Structure (SACS)
- SACS provides a level of consistency for budget comparisons and reporting
- It provides:
  - Ability to identify expenditures by type and amount
  - Ability to make reasonable comparisons between districts and programs
- Districts are required to use SACS for state and federal reporting purposes

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## Typical school expenditures by category

### 1000's - certificated employees

- Contract teachers/others
- Hourly teachers
- Substitute teachers (staff development)

### 2000's - classified employees

- Contract employees
  - Instructional assistants
  - Clerical
  - Technology/media
- Extra/overtime
- Substitutes

### 3000's - benefits

- Health/welfare
- Mandatory (Social Security, Medi-Care, Workers' Compensation)
- STRS/PERS

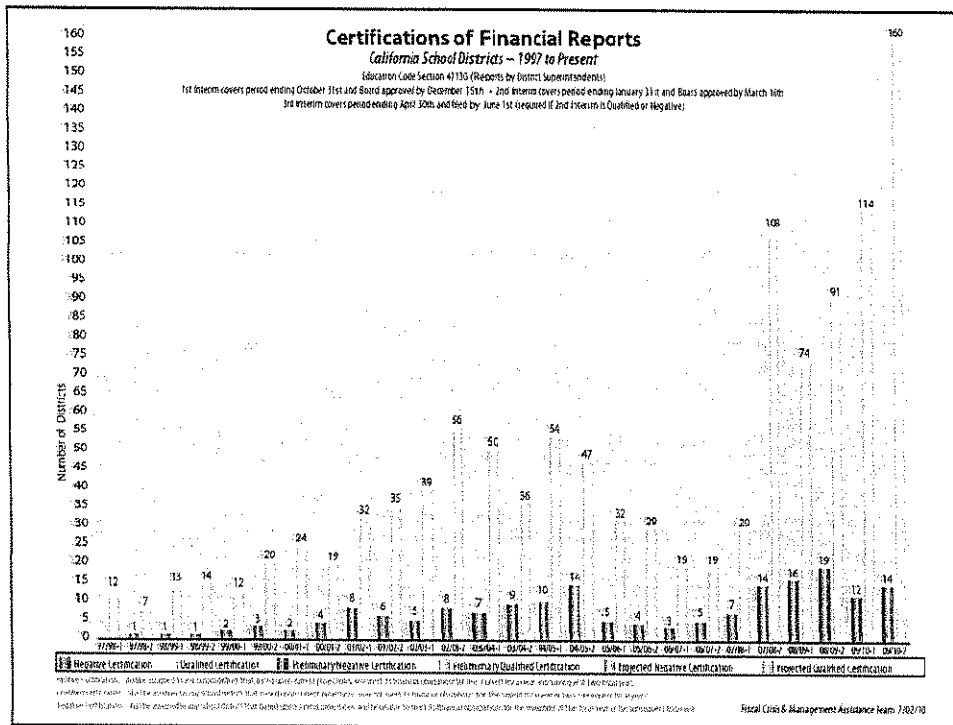
<b>Typical school expenditures</b>
<p><b>4000's – Books &amp; Supplies</b></p> <ul style="list-style-type: none"> <li>•Instructional materials, books, other materials</li> <li>•Support materials/supplies, software</li> <li>•Computers/furniture/equipment</li> </ul> <p><b>5000's – Services/Operating Expenses</b></p> <ul style="list-style-type: none"> <li>•Travel/conference</li> <li>•Memberships</li> <li>•Leases, maintenance agreements</li> <li>•Equipment repairs</li> </ul> <p><b>6000's – Capital Outlay</b></p> <ul style="list-style-type: none"> <li>•Furniture/equipment</li> </ul> <p><b>7000's Indirect costs</b></p>

<b>District budget process</b>																
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><u>Budget action:</u></th> <th style="text-align: left; border-bottom: 1px solid black;"><u>Adoption date:</u></th> </tr> </thead> <tbody> <tr> <td>Adopted budget*</td> <td>July 1</td> </tr> <tr> <td>Unaudited actuals (fiscal activity through year end)</td> <td>By September 15</td> </tr> <tr> <td>Annual independent audit of prior-year budget</td> <td>October each year</td> </tr> <tr> <td>1<sup>st</sup> Interim Report (activity through Oct 31)</td> <td>December 15</td> </tr> <tr> <td>2<sup>nd</sup> Interim Report (activity through January 31)</td> <td>March 15</td> </tr> <tr> <td>3<sup>rd</sup> Interim Report (activity through June 30)</td> <td>If required by COE</td> </tr> <tr> <td>Federal fiscal year</td> <td>Oct 1 – Sept 30</td> </tr> </tbody> </table> <p>•If no state budget by July 1, a revised budget must be adopted within 45 days after the state budget is adopted          •Federal expenditure reporting will follow the federal fiscal year</p>	<u>Budget action:</u>	<u>Adoption date:</u>	Adopted budget*	July 1	Unaudited actuals (fiscal activity through year end)	By September 15	Annual independent audit of prior-year budget	October each year	1 <sup>st</sup> Interim Report (activity through Oct 31)	December 15	2 <sup>nd</sup> Interim Report (activity through January 31)	March 15	3 <sup>rd</sup> Interim Report (activity through June 30)	If required by COE	Federal fiscal year	Oct 1 – Sept 30
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32																



<h3>County office oversight</h3>	
<ul style="list-style-type: none"><li>□ All California school districts adhere to the budget adoption process per <i>Education Code</i></li><li>□ School district budgets and interim reports must contain a three-year fiscal projection – current FY plus two more</li><li>□ County offices of education are responsible for the fiscal oversight of districts within their jurisdiction</li><li>□ County offices are authorized to approve and/or disapprove district budgets</li></ul>	
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<h3>County office review categories</h3>	
<ul style="list-style-type: none"><li>□ Per <i>Education Code</i>, the county office shall review and issue a certification of all school district budget and interim reports<ul style="list-style-type: none"><li>■ July budget adoption – positive certification, conditional, disapprove</li><li>■ 1<sup>st</sup> and 2<sup>nd</sup> Interims – positive, qualified, negative<ul style="list-style-type: none"><li>□ <b>Positive</b> – the district can meet its obligations over the 3-year forecast</li><li>□ <b>Qualified</b> – the district may not be able to meet its obligations over the 3-year forecast</li><li>□ <b>Negative</b> – the district will not be able to meet its obligations over the 3-year forecast</li></ul></li><li>■ The COE can require the district to adopt fiscal stabilization plans to address current and out-year fiscal shortfalls</li></ul></li></ul>	
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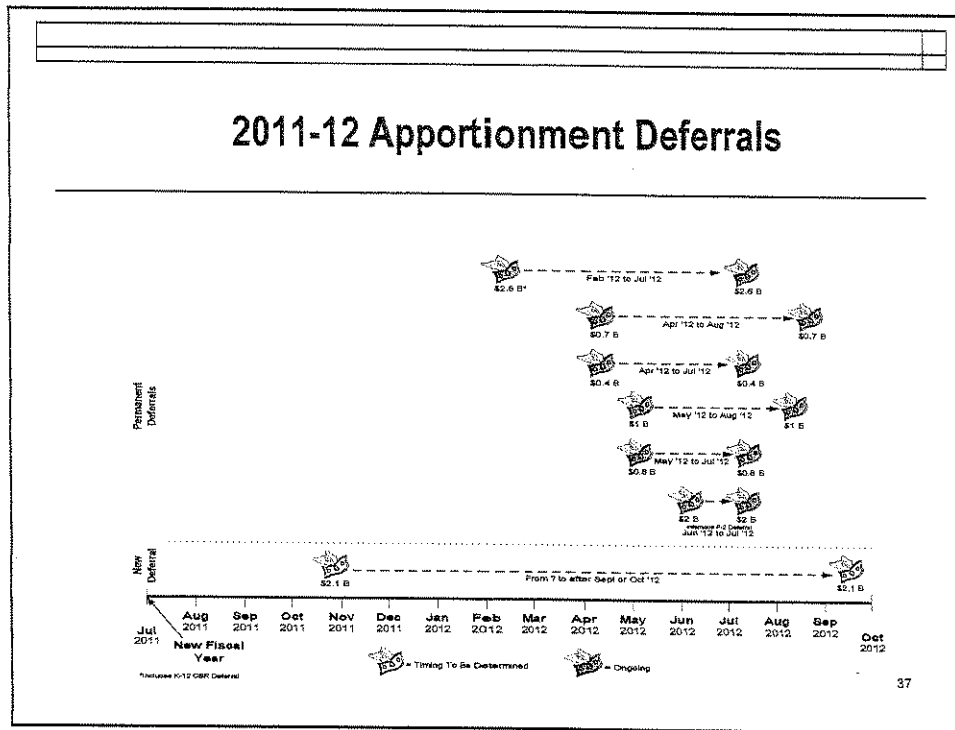


## Adequate cash is critical

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- Cash position and flow is critical – run out of cash and a district is in big trouble
- COE's can require districts to take budgetary action to protect their cash positions
- If a district runs out of available funds, it goes into receivership
- The state appoints a trustee and the board, superintendent and CBO are removed

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### Reserves for economic uncertainty

- ❑ All districts are required to maintain minimum reserves for economic uncertainty
- ❑ Most districts are required to set aside 3 percent of total General Fund expenditures
- ❑ Some districts will be 2 percent if above 50k ADA
- ❑ Smaller districts are required to maintain 4 percent
- ❑ Reserves are not just about the amount of money in the fund, they are about time – time to react, time to plan

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**Major players in the budget process**

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- The board of trustees
- Budget advisory committee (if there is one)
- Cabinet and leadership teams
- School site and program staff
- Unions
- Community and parent groups
- Taxpayers

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**Part three:**

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**School site budgeting**

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## Budget oversight at the site level

- As principal / assistant principal, you will oversee several types of budgets
- The type of funds will depend on district protocols and fiscal practice
  - Site discretionary funds
  - Site operations and administration
  - Books and supplies
  - Associated Student Body (ASB) funds
  - Federal grants – QEIA, Title I, SIG
  - Clubs, parent groups, site council
  - Special funds – facilities, recycling, after-school

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## Organizing your site budget(s)

- You will likely have several different funding sources – ASB, yearbook, PTC, site discretionary, campus supervision, etc. etc.
- Understand the rules of each – what you can, and what you can't
- Work with your district office staff to develop one overall site / program budget that includes all funds and spending
- Organize it in a way you can easily see the macro and micro
- You should be able to describe the basics of your site / program budget to your staff, parents, board members, superintendent

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### Site budgeting timeline

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- Knowing what to do and when is key to success
- Develop clear timelines on your site / program budgets over the course of the fiscal year
- Make sure your fiscal and instructional actions match up – if you change your plan, change your budget to reflect the change (if needed)
- Memorialize your actions – text explanations should accompany your budgets to explain what you did, why, and when you did it.
- Keep your district office budget person up to speed – always!

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### Sample timeline

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- Spring / summer**
  - Begin planning for FY and instructional year
  - Determine inefficiencies, deficiencies, and areas of improvement
  - Determine available funding and what you want to accomplish
  - Develop budget that coincides with program implementation and goals/objectives
- Start of the instructional year**
  - Resource allocation and match up
  - Oversee program and evaluate program startup
- During the year**
  - Periodically evaluate program and budget
  - Compare any variances to prior year
  - Monitor year-to-date spending and where you are to budget
  - Keep district office personnel and superiors up to date on status and progress
  - Recommend taking these actions monthly

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Typical income sources	
<b>Unrestricted fund</b> <ul style="list-style-type: none"><li>• Usually recurring</li><li>• Supply and equipment budgets</li><li>• Typically less rules</li></ul>	<b>Grants/Donations</b> <ul style="list-style-type: none"><li>• Usually one-time</li><li>• Variable rules/restrictions</li><li>• Provided for specific expenditures</li></ul>
<b>Restricted fund</b> <ul style="list-style-type: none"><li>• Categorical programs</li><li>• Usually recurring</li><li>• SIP, EIA-LEP, Title 1</li><li>• Program-based with rules/restrictions</li></ul>	<b>PTA/Booster Clubs</b> <ul style="list-style-type: none"><li>• Usually one-time</li><li>• Political context – keep it in mind</li><li>• Provided for specific expenditures</li><li>• Be careful / ask questions</li></ul>

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Spending money – best practices
<ul style="list-style-type: none"><li><input type="checkbox"/> Remember – all revenues are “green”</li><li><input type="checkbox"/> Spend most restricted dollars first</li><li><input type="checkbox"/> Spend time sensitive funds first</li><li><input type="checkbox"/> Consider multi-funding</li><li><input type="checkbox"/> Good balances are prudent – but remember, the money is meant for students, so spend it appropriately and timely</li><li><input type="checkbox"/> Use the SMART goal approach to evaluate effectiveness – did your spending positively impact learning and achievement?</li></ul>

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<div style="border: 1px solid black; padding: 10px;"> <div style="border-bottom: 1px solid black; margin-bottom: 10px;"></div> <h3 style="text-align: center;">ASB funds</h3> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <ul style="list-style-type: none"> <li>❑ This is typically an account to deposit funds raised by and/or for students – specifically mentioned in Education Code 48930-48938</li> <li>❑ <b>Warning!</b> – This is the most common account that is noted for audit exceptions and mismanagement</li> <li>❑ Site leaders are responsible management and reporting</li> <li>❑ It is critical that site leaders master the essentials of proper supervision and management of ASB funds</li> </ul> <p style="text-align: right; font-size: small;">47</p> </div>
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## Financial control and oversight: Best practices

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- Establish monthly activity reports and closely track expenditures and income
- Identify a site-level staff member to act as bookkeeper – but monitor them, your ultimately responsible!
- Follow district and board-adopted procedures
- Distribute monthly reports to club members, staff, and business office staff
- Put in controls for cash management and collection
- See FCMAT manual – [www.fcmat.org](http://www.fcmat.org)

**WARNING** – Don't take this for granted. ASB funds can quickly get out of control!

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## Record keeping

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- Don't rely solely on the district office for record keeping
- School finance is complicated – even seasoned veterans make mistakes
- There will often be a delay from when a site encumbers or spends funds and when that activity shows up on a district report and/or updated budget
- Keep your own records – it is the site leader's responsibility
- Distinguish between ongoing commitments and one-time expenditures – you may look like you have the budget, but your ongoing commitments may limit your ability to spend funds at the end of the year

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## Working with local committees

- Many programs and expenditures require input and approval of local advisory committees for specific expenditures and/or budget development
  - **Site councils** – Single Plan for Student Achievement, along with governing board approval
  - **English Learner Advisory Committee** – for sites with 21 or more EL students and districts with more than 50 ELs
  - **Governing board** – Adopts Single Plans for schools and the Local Education Agency Plan for the entire district
  - **Grant funds** – Various state and federal grant funds may require site-based and/or governing board plan adoption and reporting

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## Helpful Tip #1

- You don't need to be a budget "whiz" to be a great instructional leader
- Business office staff won't expect you to be a budget expert – and they may not want you to be
- You do, however, need to have a baseline competency and appreciation of budget concepts and technical practices
- More importantly, you need to respect timelines and administrative processes – they are there because they are required to be and to protect you and the district as a whole.

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## Helpful Tip #2

- A great site and program leader should be a passionate advocate for their school and/or program
- It is okay to have a bit of “push the envelop” mentality for your site/program – all great leaders display an element of this trait
- But respect the fiscal process – understand how far the envelop goes
- Know the fiscal process – understand it – and stay current on it
- Respect fiscal staff – give them proper heads up – give them the opportunity to serve students too.

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## Helpful Tip #3

*As a leader, you are only going to be as “popular” as your last “yes”. Strive to be trustworthy, consistent, fair, and set a positive model of the work habits and interpersonal behaviors you value in the organization. The popularity will eventually follow.*

*Dr. Jeff Baarstadt, Superintendent  
Conejo Valley USD  
Former CBO, Principal and Teacher*

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<b>Questions or comments?</b>	
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<b><i>“What we do today, right now, will have an accumulated effect on all of our tomorrows”</i></b>	
<i>Alexandra Stoddard</i>	
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