

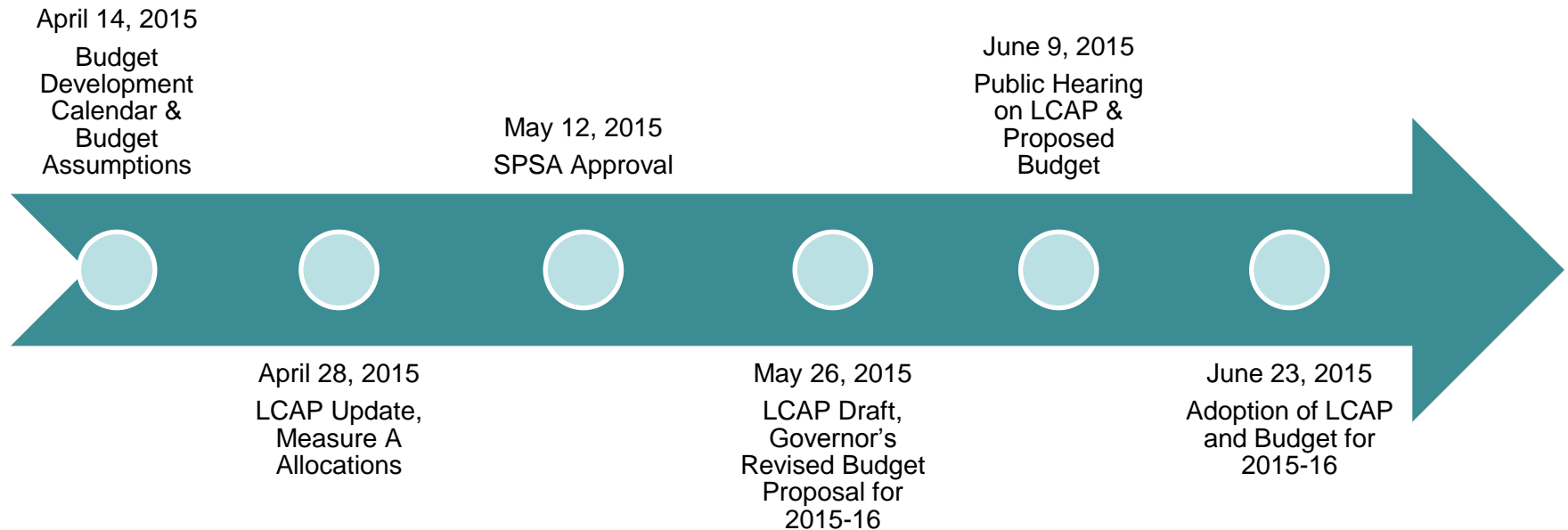
2015-2016 Budget & LCAP Adoption Process

Review of Categorical Allocations

April 28, 2015

2015-2016 Budget & LCAP Adoption Process

Categorical Allocations - Timeline



2014-2015 Budget & LCAP Adoption Process

Categorical Allocations - Background

- Categorical programs are also known as “Restricted” programs.
- Federal and State categorical programs were created by the legislators to serve the special needs of students that are not covered by the general fund regular education programs.
- Each categorical program comes with its own program intent, rules, regulations, and exemplary practices.
- All categorical funds that schools receive and are allocated locally will additionally account for budgeting through the Single Plan for Student Achievement (SPSA).

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Categorical Allocations - Major Programs

- Alameda Unified receives the following Categorical funds*

Program	Projected Amount
Title I, Low Income & Neglected	\$ 1,170,000
Carl Perkins (64K, pending approval by CDE)	\$ -
Title II, Teacher Quality	\$ 287,921
Title III, Immigrant Education	\$ 40,131
Title III, Limited English Proficiency	\$ 171,906
Title X, McKinney Vento	\$ 25,000
Restricted Lottery	\$ 356,365
After School (pending approval by CDE)	\$ 715,009
Special Education	\$ 8,210,963
Total	\$ 10,977,295

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Categorical Allocations – Title I

- Largest Federal program in California, aside from Special Education.
- AUSD qualifies for Title I based on the number of students who qualify for free or reduced meals.
- Students who receive services are those who show an academic need.
- AUSD must follow the Federal government's prescribed distribution formula and set aside funds for mandated services. Remaining funds are distributed among school sites.
- Funds can be used in a variety of ways as long as they provide supplemental support.
- AUSD estimates it will receive \$1.17 million in Title I funding.

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Categorical Allocations – Title I Distribution Order

Mandated Set-Asides		Amount
Indirect Cost (6.52%)	\$	71,614
Parent Involvement	\$	11,700
Transportation Set-aside	\$	58,500
Services for Homeless Set-Aside	\$	57,496
Program Improvement - Prof. Dvlpt. Set-Aside	\$	117,000
Supplemental Education Services Set-Aside (SES)	\$	175,000
School Site Set-Aside	\$	627,021
Administrative Cost	\$	51,669
Total	\$	1,170,000

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Categorical Allocations – Title I Participating Schools

Schools qualified for Title I	No. of Students on Free or Reduced Price Meal	Amount per Student	Amount of Title I Funds Received	Schools Receiving Unrestricted General Funds, in Lieu of Title I
Haight	251	\$ 600	\$ 150,600	
Ruby Bridges	394	\$ 600	\$ 236,400	
Maya Lin	132	\$ 600	\$ 79,200	
Paden	137	\$ 600	\$ 82,200	
Wood Middle	213	\$ 365	\$ 77,745	
Encinal High	545	\$ 365		\$ 198,925
Island High	80	\$ 365		\$ 29,200

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Categorical Allocations – Title I School Site Budgets

- School allocations were made in December 2014. Title I funds are included in SPSA's.
- Principals developed preliminary budgets in collaboration with School Site Councils (SSC).
- Principals reviewed the budgets with Educational Services, Human Resources, and Fiscal Services.
- SPSA's will be presented to the Board for approval on May 12, 2015.
- This is a work in progress and the final SPSA allocation may be different from what you will see on next slides for Haight, Ruby Bridges, Maya Lin, Paden, and Wood.

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Categorical Allocations – Title I Haight Elementary

Description	Amount	Comments
Certificated Salaries	\$ 89,968	1FTE Teacher, .2FTE Counselor
Classified Salaries	\$ 24,500	.875FTE Paraprofessional
Statutory Benefits	\$ 32,665	Mandated as a percentage of salary
Books & Materials	\$ 3,467	
Services	\$ -	
Total	\$ 150,600	

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Categorical Allocations – Title I Ruby Bridges Elementary

Description	Amount	Comments
Certificated Salaries	\$ 157,311	2FTE Teacher
Classified Salaries	\$ 22,400	.8FTE Paraprofessional
Statutory Benefits	\$ 47,291	Mandated as a percentage of salary
Books & Materials	\$ 9,398	
Services	\$ -	
Total	\$ 236,400	

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Categorical Allocations – Title I Maya Lin Elementary

Description	Amount	Comments
Certificated Salaries	\$ 61,621	.8FTE Teacher
Classified Salaries	\$ -	
Statutory Benefits	\$ 15,492	Mandated as a percentage of salary
Books & Materials	\$ 2,634	
Services	\$ -	
Total	\$ 79,747	

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Categorical Allocations – Title I Paden Elementary

Description	Amount	Comments
Certificated Salaries	\$ 65,562	.8FTE Teacher
Classified Salaries	\$ -	
Statutory Benefits	\$ 15,251	Mandated as a percentage of salary
Books & Materials	\$ -	
Services	\$ 1,393	
Total	\$ 82,206	

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Categorical Allocations – Title I Wood Middle

Description	Amount	Comments
Certificated Salaries	\$ -	
Classified Salaries	\$ 54,280	.8 FTE Paraprofessional, 1FTE Student Supp. Provider
Statutory Benefits	\$ 23,788	Mandated as a percentage of salary
Books & Materials	\$ -	
Services	\$ -	
Total	\$ 78,068	

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Categorical Allocations – In Lieu of Title I*, Encinal High

Description	Amount	Comments
Certificated Salaries	\$ 117,330	.6 FTE Teacher, .4 FTE Counselor
Classified Salaries	\$ -	
Statutory Benefits	\$ 24,829	Mandated as a percentage of salary
Books & Materials	\$ -	
Services	\$ 56,828	After School Program
Total	\$ 198,987	

*Funds in lieu of Title I are part of Unrestricted General Fund

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Categorical Allocations – In Lieu of Title I*, Island High

Description	Amount	Comments
Certificated Salaries	\$ 1,575	Hourly Teachers
Classified Salaries	\$ -	
Statutory Benefits	\$ 256	Mandated as a percentage of salary
Books & Materials	\$ 2,911	
Services	\$ 24,500	After School Program
Total	\$ 29,242	

*Funds in lieu of Title I are part of Unrestricted General Fund

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Categorical Allocations – Title II, Teacher Quality (TQ)

- The purpose of Title II, Teacher Quality, is to increase the academic achievement of all students by helping schools and districts to:
 - improve teacher and principal quality through professional development and other activities, including reduced class sizes; and
 - ensure all teachers are highly qualified.
- Districts first receive the amount they received for the Eisenhower Professional Development Grants and Federal Class-Size Reduction Programs. Remaining funds are allocated based 20% on child population (ages 5-17) and 80% on child poverty.

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Categorical Allocations – Title II Teacher Quality (TQ)

- Can be used to recruit, hire, retain highly qualified teachers and principals in academic subjects or schools where there are shortages (i.e., teachers for special needs students or math and science teachers).
- Funds are for all Alameda students and must be made available to private schools with Alameda students.
- AUSD estimates it will receive a total of \$287,921 in Title II, TQ, allocation.

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Categorical Allocations – Title II Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 153,922	126K Substitute Teachers, .25FTE Coordinator of PD
Statutory Benefits	\$ 26,187	Mandated as a percentage of salary
Books & Materials	\$ 29,916	
Services	\$ 60,273	Includes 38K for Alameda's private schools
Indirect Cost	\$ 17,623	
Total	\$ 287,921	

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Categorical Allocations – Title III, Immigrant Education

- An “Immigrant student” is defined as an individual student who
 - is aged three through twenty-one;
 - was not born in any state (each of the 50 states, the District of Columbia, and the Commonwealth of Puerto Rico); and
 - has not been attending any one or more schools in the United States for more than three full school years.
- Funding is made available to eligible local educational agencies (LEA’s) to provide supplementary programs and services to eligible immigrant students.
- The purpose of the grant is to assist immigrant students to acquire English and achieve grade-level and graduation standards.
- AUSD estimates it will receive a total of \$40,131 in Title III, Immigrant Education, allocation.

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Categorical Allocations – Title III, Immigrant, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ -	
Statutory Benefits	\$ -	
Books & Materials	\$ -	
Services	\$ 37,675	Translation Services
Indirect Cost	\$ 2,456	
Total	\$ 40,131	

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Categorical Allocations – Title III Ltd. Eng. Proficient (LEP)

- The purpose of the Title III LEP Student Program is to ensure that all limited-English proficient (LEP) students, referred to as English learners in California, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students.
- Funds must be used for the following supplementary services as part of the language instruction program for LEP students:
 - English language development instruction
 - Enhanced instruction in the core academic subjects
 - High-quality professional development for teachers and other staff
- AUSD estimates it will receive a total of \$171,906 in Title III, Limited English, allocation.

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Categorical Allocations – Title III, Ltd. Eng., Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 70,615	43K in teacher hourly & .25 Coordinator of EL
Statutory Benefits	\$ 11,824	Mandated as a percentage of salary
Books & Materials	\$ 30,000	
Services	\$ 56,097	EL Coaching, Translation and other professional
Indirect Cost	\$ 3,370	
Total	\$ 171,906	

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Categorical Allocations – Title X McKinney Vento

- The purpose of the program is to:
 - facilitate the enrollment, attendance, and success in school of homeless children and youth; and
 - ensure homeless children and youth have equal access to the same free, appropriate, public education as provided to all other students
- Funds must be used for supplementary services.
- AUSD is estimating it will receive a total of \$25,000 in Title X, McKinney Vento, allocation.
- AUSD will also allocate \$57K to McKinney Vento from the District's Title I program (Slide 6).

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Categorical Allocations – Title X, McKinney Vento Exp.

Description	Amount	Comments
Classified Salaries	\$ 44,281	1FTE McKinney Vento Coordinator
Statutory Benefits	\$ 16,903	Mandated as a percentage of salary
Books & Materials	\$ 19,025	Supplies & Bus Passes
Services	\$ 757	Mandatory CDE Workshop
Indirect Cost	\$ 1,530	
Total	\$ 82,496	

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Categorical Allocations – Lottery (Restricted)

- Fifty percent (50%) of growth in lottery funds for education over the 1997-98 base year are allocated to LEAs (and community colleges) for the purchase of instructional materials.
- "Instructional materials" are defined in Education Code Section 60010 (h) as "all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes."
- AUSD estimates it will receive a total of \$356,365 in Restricted Lottery allocation. Indirect cost is not allowed. The unrestricted part of Lottery funds is part of Unrestricted General Fund.
- All funds will be spent on textbooks.

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Categorical Allocations – After School Education & Safety

- Provides funding for academic and enrichment activities as constructive alternatives for kindergarten through grade nine students in before- and after-school programs.
- Before- and after-school programs consist of two components:
 - An educational and literacy component to provide tutoring and/or homework assistance in one or more of the following subject areas: language arts, mathematics, history, social science, or science, and;
 - An educational enrichment component, which may include but is not limited to, recreation and prevention activities. Such activities might involve the visual and performing arts, music, physical activity, health promotion, and general recreation; career awareness and work preparation activities; community service-learning; and other youth development activities based on student needs and interests.
- AUSD estimates it will receive a total of \$715,009 in ASES allocation.

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Categorical Allocations – After School Education & Safety Exp.

Description	Amount	Comments
Classified Salaries	\$ 53,134	.5FTE After School Program Coordinator
Statutory Benefits	\$ 13,263	Mandated as percentage of salary
Services	\$ 526,111	Contract with BACR to provide After School Program
Transfer	\$ 121,126	Academy of Alameda
Indirect Cost	\$ 1,375	
Total	\$ 715,009	

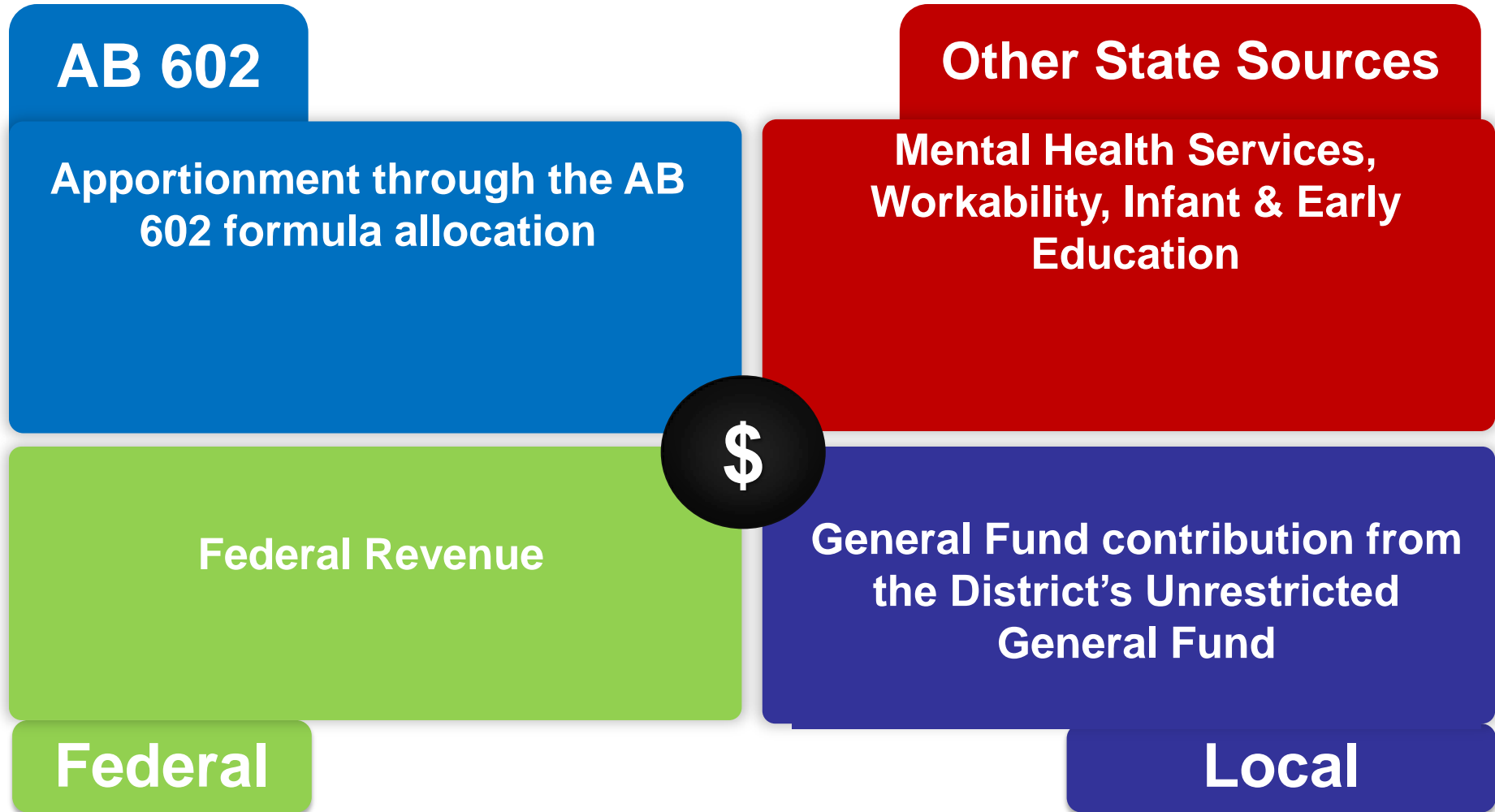
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Categorical Allocations – Special Education

- Mandated by law, however State and Federal revenues do not provide enough resources for the programmatic requirements of special education. AUSD provides a contribution to the special education program from unrestricted funds.
- Special education spending, across the United States, has increased at a much faster rate than general elementary and secondary education spending.
- Local contributions have increased from year to year because of the increasing costs of serving students with disabilities (SWD).
- Approximately \$1.5 million of the contribution increase in 2013-14 and onwards is attributable to accounting changes made by CDE, in which ADA earned by Special Education students is given to AUSD in unrestricted General Fund dollars and then transferred to the Special Education program in the form of a contribution.

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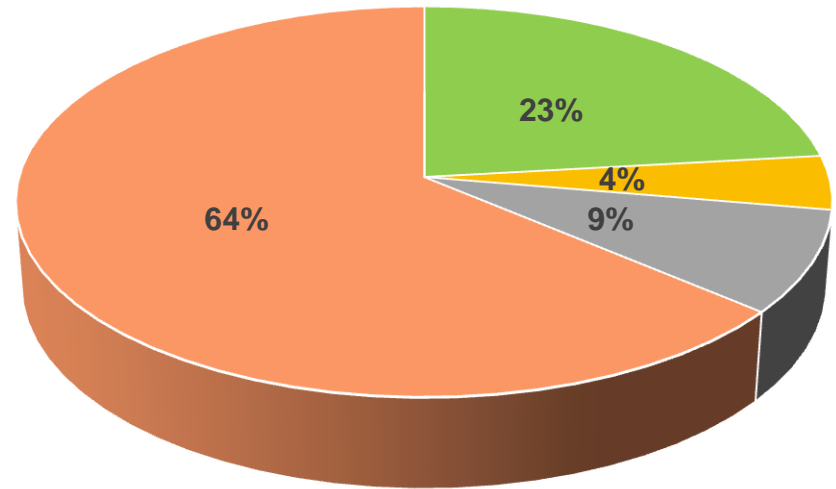
Categorical Allocations – Special Ed. Funding Sources



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Categorical Allocations – Funding Sources

Description	Amount
AB 602 Apportionment	\$ 5,265,118
Other State Sources	\$ 1,018,180
Federal Revenue	\$ 1,927,665
Unrestricted General Fund Contribution	\$ 14,345,039
Total	\$ 22,556,002



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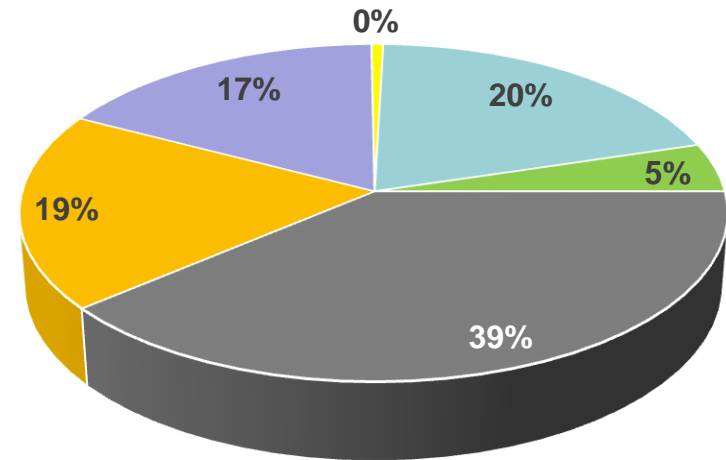
Categorical Allocations – Fed & Other State Funding Detail

Description	CDE Res #	Amount
<u>Federal Funding</u>		
Basic Local Assistance Entitlement	3310	\$ 1,492,146
Preschool Grant (Ages 3-4-5)	3315	\$ 58,675
Preschool Entitlement (Ages 3-4-5)	3320	\$ 108,162
Mental Health Services	3327	\$ 106,765
Early Intervention	3385	\$ 97,726
Medi-Cal Reimbursement	5640	\$ 64,191
Federal Sub-Total		\$ 1,927,665
<u>State Funding</u>		
Early Education Program	6510	\$ 366,874
Mental Health Services	6512	\$ 563,516
Infant Program	6515	\$ 11,448
Workability	6520	\$ 76,342
Other State Sub-Total		\$ 1,018,180
Total		\$ 2,945,845

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Categorical Allocations – Special Ed. Exp. Summary

Description	Amount
Certificated Salaries	\$ 9,002,216
Classified Salaries	\$ 4,391,877
Statutory Benefits	\$ 3,298,144
Books & Materials	\$ 147,544
Professional Services	\$ 4,617,403
Indirect Cost	\$ 1,098,818
Total	\$ 22,556,002



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Categorical Allocations – Special Ed. Exp. by Service Type

Description	Amount
Separate Classes	\$ 9,305,383
Resource Specialist Instruction	\$ 2,354,438
Supplemental Services in Regular Classroom	\$ 359,537
Non-Public Schools & Agencies (NPS/NPA)	\$ 2,807,250
Other Specialized Instructional Services	\$ 2,382,684
Instructional Supervision & Administration	\$ 1,020,955
Psychological Services	\$ 1,695,735
Health Services	\$ 526,638
Pupil Transportation	\$ 1,004,564
Indirect Cost Trf. to Unrestricted General Fund	\$ 1,098,818
Total	\$ 22,556,002

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Categorical Allocations – Special Education Staffing

- Like any other AUSD program, most of the costs associated with the Special Education program are in personnel, primarily in teachers and paraprofessionals.
- The number of students served and the types of services provided drives staffing.

Category	FTE
Teachers	77.72
Speech Therapists	13.70
Nurses & Occupation	5.50
Paraprofessionals	125.66
Psychologists	14.20
Assistive Technology	1.00
Clerical Staff	3.75
Administrative Staff	4.50
Total	246.03

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Categorical Allocations – SPED Maintenance Of Effort (MOE)

- Districts must spend at least the same amount (either total or per capita) as in the prior year.
- The MOE is tested twice a year, once at the adopted budget and then at unaudited actuals.
- Opportunities to reduce the MOE are rare. Salary reductions due to budget cuts, furlough days, or elimination of one-time salary increases cannot be used as a reason to not meet the MOE.

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Categorical Allocations – Glossary of Terms

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
Contributions	General fund contribution to a program which is unable to meet its expenditures using Federal or State funding
EL	English Learners
FRM	Free or Reduced Priced Meal
FTE	Full Time Equivalent
Indirect Cost	
LCAP	Local Control Accountability Plan
LCFF	Local Control Funding Formula
LEP	Limited English Proficient
MYP	Multi Year Projections
Other Outgo	Transfer of Indirect cost from restricted to unrestricted funds, Debt Payment
PI	Program Improvement
& 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
SES	
SPSA	
SSC	School Site Counsel, also used for School Services of California
Supplies	Classroom Supplies, Textbooks, Janitorial Supplies, Office Supplies, Technology Equipment
TQ	Teacher Quality