

# What's in a School District Budget?



Local Control Funding Formula Funds



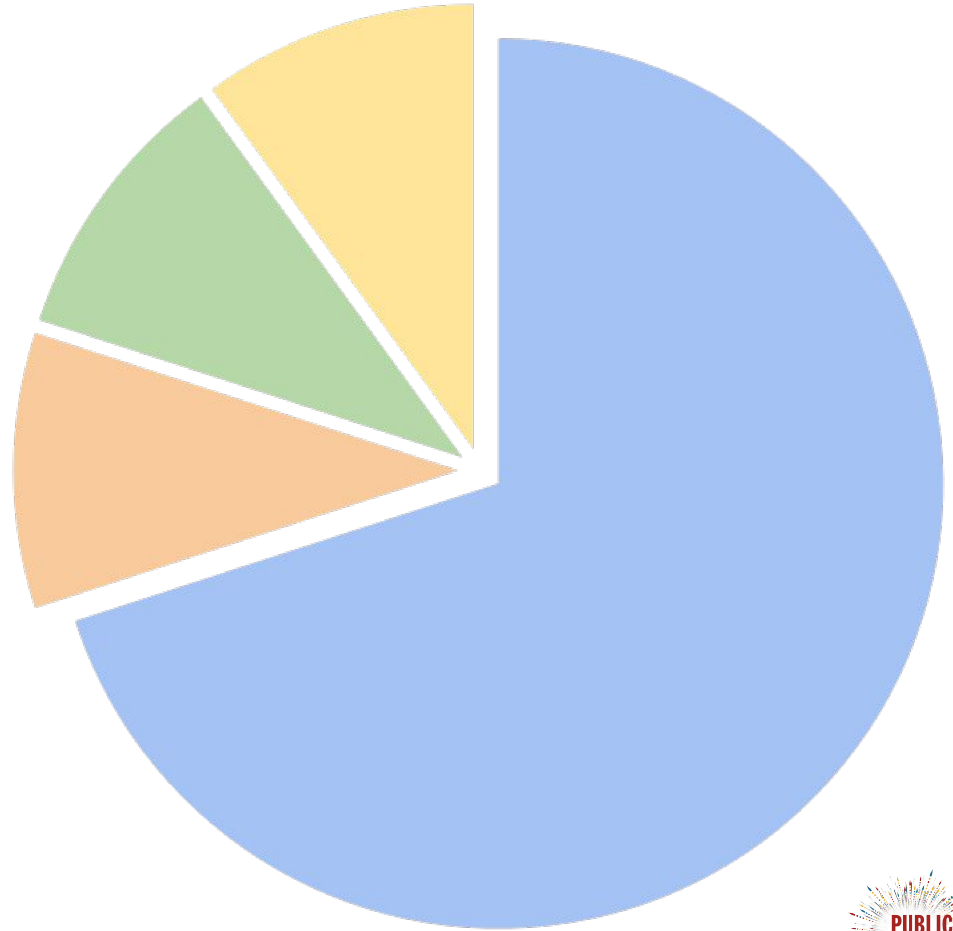
Other State Funds



Local Funds



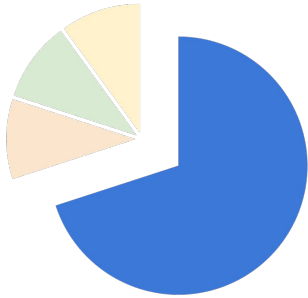
Federal Funds





# Local Control Funding Formula Funds

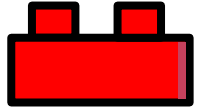
Most state funding for K-12 education is allocated through the Local Control Funding Formula (LCFF), and LCFF funds are the **biggest funding source** for K-12 schools in California.



There are two main categories of LCFF funds: 1) base grants and 2) supplemental and concentration grants.

## Base Grants

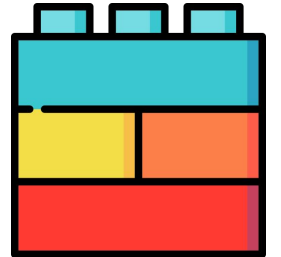
School districts receive a fixed amount of money for each student enrolled in their schools.



## Supplemental and Concentration Grants (S&C Grants)

Students with greater needs require more resources. Because of this, school districts receive additional money to support certain groups of **high-need students**.

Although many groups of students could be considered high-need, the law specifically grants additional funding for three groups: students who are **low-income, English learners, and foster youth**.



# How are LCFF Grants Calculated?

Each student generates **base funding**.

Each high-need student generates **supplemental funding**.

Districts with 55% or more high-need students receive **concentration funding**.

**Example:** District X has 10,000 students. Of these students, 60% are high-need (low-income, English learners, and/or foster youth). In year YYYY, the base grant amount is \$8,000.

40% of the students are not high-need. These 4,000 students each generate **base funding**.



Non-high-need student  
Base grant only (\$8,000)  
= \$8,000/student

60% of the students are high-need. These 6,000 students each generate **base funding** and **supplemental funding**.



High-need student up to 55%  
**Base Grant (\$8,000)**  
+20% Supplemental Grant (\$1,600)  
= \$9,600/student

The district has 5% more high-need students than the 55% threshold. These 500 students each generate additional **concentration funding**.

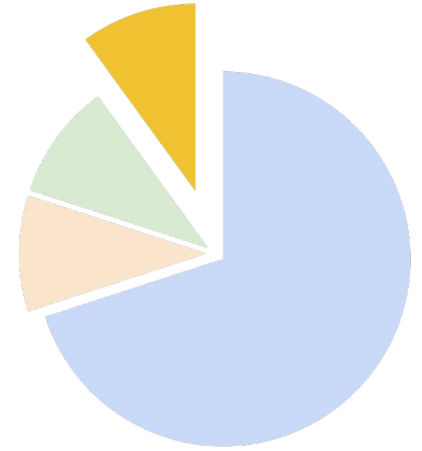


High-need students over 55%  
**Base Grant (\$8,000)**  
**+20% Supplemental Grant (\$1,600)**  
+65% Concentration Grant (\$5,200)  
= \$14,800/student



# Other State Funds

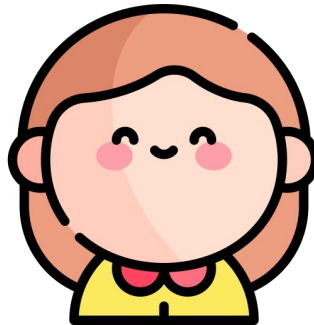
Other than LCFF, California also provides funds for many specific programs and purposes. Here are some (but not all) of the funds that may be part of the "Other State Funds" category in a district's budget.



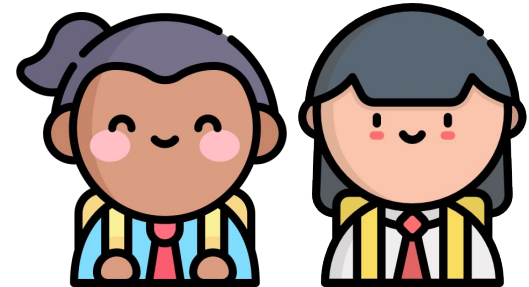
Before and After  
School Programming



Special Education

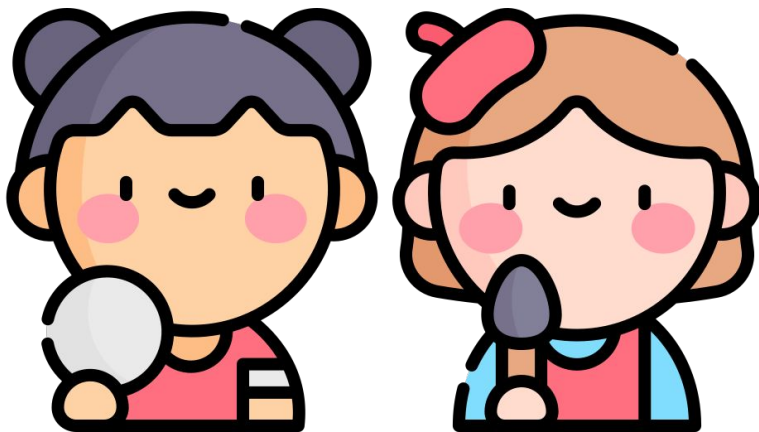


Special Programs



# Before and After School Programming

Funding for before school, after school,  
and/or school break programming



## Expanded Learning Opportunities Program

Funding is based on:

Total number of students and number of high-need students in kindergarten through sixth grade

## After School Education and Safety Program (ASES)

Funding is based on:

Number of students in program; schools with 50% or more low-income students have priority for funding

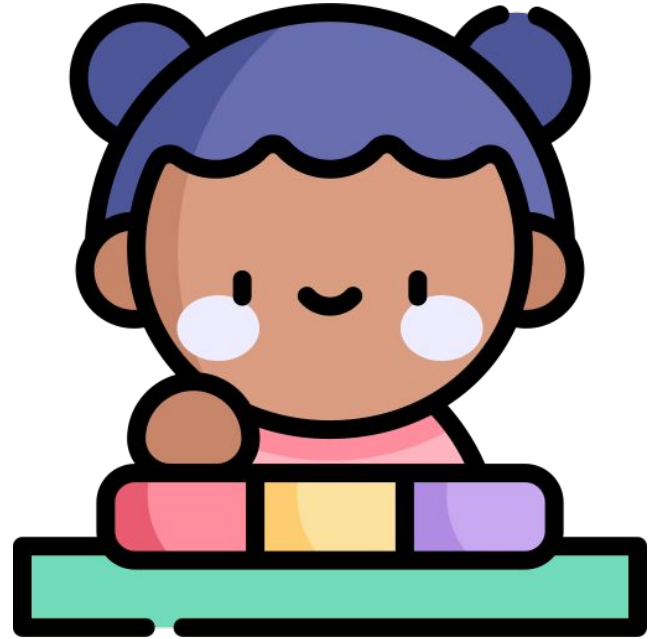
# Special Education

## Funding to provide special education and related services required by students with disabilities

Funding is distributed through Special Education Local Planning Areas (SELPA). SELPAs are regional offices that cover school districts within a specific geographical area.

### Funding is based on:

Total number of students, number of special education students, and cost of special education programs in SELPA. Districts and county offices in each SELPA work together to determine how funding is allocated between shared costs and individual school districts.



# Special Programs

Additional funding allocated to districts for one-time or ongoing special programs and services.



Examples of special programs or services include:

- Equity Multiplier
- Arts, Music, and Instructional Materials Block Grant
- Educator Effectiveness Block Grant
- Literacy Coaches and Reading Specialists Grant
- Learning Recovery Emergency Block Grant

...and can also include grants that districts need to apply for, like Community Schools grants.



# Local Funds

Local funding sources vary widely from district to district. These are potential ways that a district raises money; districts may or may not have these funding streams available.

## Parcel Taxes

Local voter-approved taxes to fund districts



## Lease and Rental Income

Revenue for the use of school property (buildings, land, etc.)



## Interest

Interest earned on any district funds

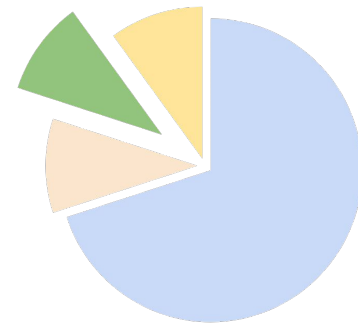
## Donations

Local donations to schools or districts



## Fundraisers

Money from local fundraisers (ex. bake sales, car washes)



## Other Miscellaneous Income

Visit [Ed Data](#) to find information about a district's local funding sources.



# What is a Parcel Tax?

In California, communities cannot increase local *property taxes* to fund schools. They can, however, pass *parcel taxes*.

## Property Taxes:

Taxes based on the value of the property, including the land and whatever may be built on it



## Parcel Taxes:

Taxes based on the amount of land, regardless of value (ex. taxing a certain dollar amount for each square foot of land)



Parcel taxes must be approved by local voters. They can only be passed if 2/3rd of voters say "yes."





# Federal Funds

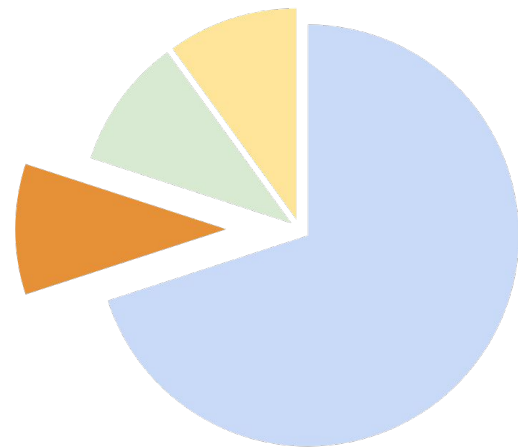
Though there are multiple sources of federal funds in a district budget, most years, federal funds in a school budget come from two main sources: ESSA Title Funds and the IDEA Act.

## Every Student Succeeds Act (ESSA)/Title Funding

The Every Student Succeeds Act (ESSA) is the current name of the federal law that provides funding to support elementary and secondary school education in the United States. ESSA allocates most federal education funding through various "title" programs.

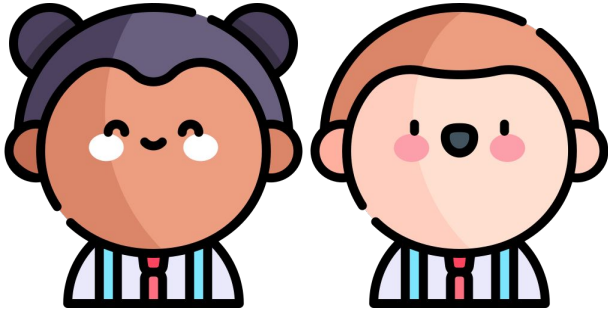
## Individuals with Disabilities Education Act (IDEA), Part B: Special Education

IDEA funding is used for special education. In California, the funding is distributed to Special Education Local Planning Areas (SELPA), which are regional offices that cover school districts within a specific geographical area. Districts and county offices in each SELPA work together to determine how funding is allocated.



# Main ESSA Title Funds

## Title I, Part A: Low-Income Students



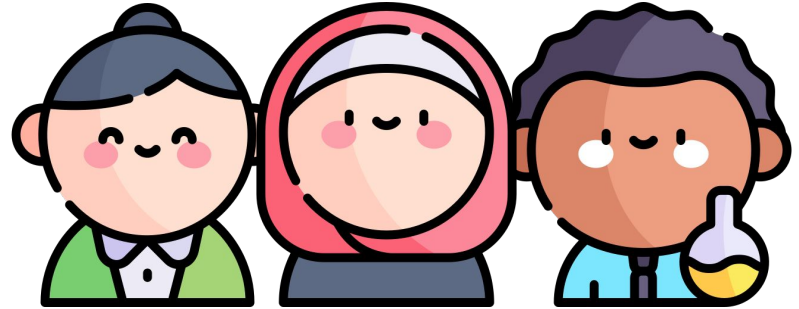
### Funding is based on:

Number of low-income students in the district

### Funds must be used for:

Programs and services to help low-income students meet state academic standards

## Title II, Part A: Teacher Quality



### Funding is based on:

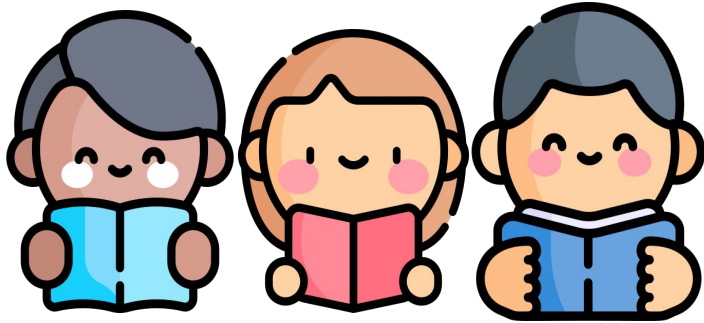
Number of low-income students in the district and total number of students in the district

### Funds must be used for:

Improving teacher and principal quality through recruitment and professional development

# Main ESSA Title Funds

## Title III, Part A: English Language Learners (ELLs)



Funding is based on:  
Number of ELLs and/or immigrant students in the district

Funds must be used for:  
Programs and services to help ELLs and/or immigrant students improve English language proficiency, including professional development for teachers

## Title IV, Part A: Student Support and Academic Enrichment



Funding is based on:  
Number of low-income students in the district

Funds must be used for:  
Providing students with access to a well-rounded education, improving school conditions for student learning, improving use of technology

# Main ESSA Title Funds

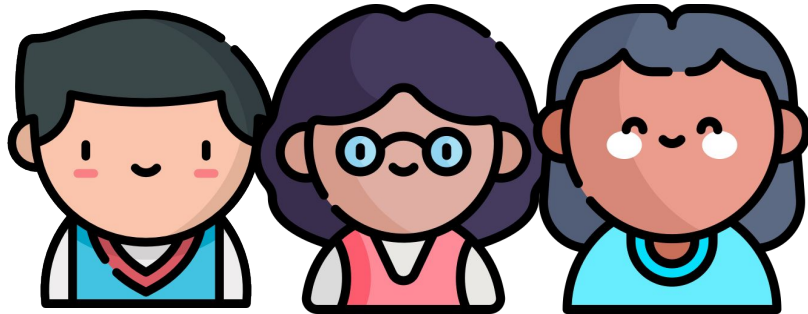
## Title IV, Part B: 21st Century Community Learning Centers

### Funding is based on:

Number of low-income students in the district

### Funds must be used for:

Providing students with academic enrichment opportunities outside of regular academic programs (ex. after school programs, summer school)



## Title V, Part B: Rural and Low-Income Schools

### Funding is based on:

Federal designation as a rural location and number of low-income students in the district

### Funds must be used for:

Programs and services serving low-income students, English language learners, and/or immigrant students; improving teacher and principal quality; providing students with access to a well-rounded education; parental involvement activities