

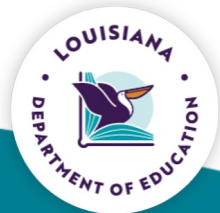
Strategically Budgeting Funds Within Local School Districts



SASBO Annual Conference
April 2024

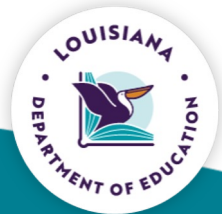
Steps Necessary for Budget Adoption

1. Each district shall initiate preparation of a comprehensive budget presenting a complete financial plan for the General Fund and each Special Revenue fund in accordance with R.S. 39:1301-1315.
 - a. The budget must be itemized with revenues and expenditures according to guidance provided by LDOE.
 - b. A budget message must be signed by the Superintendent and include a summary of proposed financial plan, assumptions, and budgetary basis.



Steps Necessary for Budget Adoption

2. The budget document should include a statement for the General fund and each Special Revenue Fund that illustrates:
 - Estimated balances at the beginning of the year,
 - Estimated revenues to be received itemized by source
 - Estimated expenditures itemized by function, and
 - Estimated fund balances at the end of the fiscal year.



Steps Necessary for Budget Adoption

3. The budget should also include a comparison of information for the current fiscal year to the proposed budgeted items for the upcoming fiscal year.
4. The proposed budget shall be completed and submitted to the School Board and available for public inspection no later than 15 days prior to the budget adoption date.
5. The budget shall be adopted by September 15th and submitted to LDOE by September 30th of each year.



Amending an Adopted Budget

The school board shall adopt a budget amendment in an open meeting to reflect a change if any of the following conditions occur:

- When revenues fail to meet total budgeted revenues by 5% or more.
 - Property Taxes or Sales Tax Decline, Student Count Decline, etc.
- When the total expenditures exceed the total budgeted expenditures by 5% or more.
 - Capital Project Exceeds Budget, Staff Reorganization, Etc.
- An actual beginning fund balance fails to meet the estimated fund balance by 5% or more.



What resources drive funding in the budget?

Local Revenues

Collections - including Millage and Sales Tax Revenue

Local Sources – Interest, Rentals, Medicaid, 16th Section Land, Erate, etc.

State Revenues

Minimum Foundation Program Revenues

State Grants (EEF, 8g, LA4, Nonpublic Textbooks, etc.)

Federal Revenues

FEMA Reimbursements, ROTC Supplement, etc.

Other Sources

Indirect Costs, Transfers In from other funds, etc.



How is staff allocated in schools and the district?

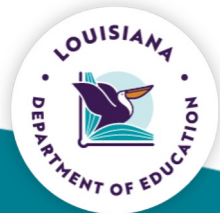
- Student/Teacher Ratio Formulas
- School Support Staff
- District Support Staff for Schools
- Special Programs Staff
- Central Office Staff

Salaries and benefits usually account for more than 80% of a school district budget.



Budgeting Expenses

- Determine the staffing needs by utilizing an equitable formula.
Permanent Staff, Substitute Staff, Part-time Staff
- Account for the benefits associated with the staffing needs.
- Develop professional development for staff (conferences, consulting services, etc.)
- Determine the cost for contracted services to provide services to students. (Therapists, etc.)
- Determine the materials and supplies resources to impact delivery of instruction
- Plan for extended year services that would be offered to students.
- Plan extra-curricular activities to enhance the experiences of special education students.
- Plan for fixed costs (insurances, maintenance, fleet management, bonds/financing notes, etc.)



What are some Louisiana purchasing guidelines?

- Public Works - up to \$250,000 requires an RFP and/or solicitation of 3 bids when feasible. Over \$250,00 requires advertised bid and board approval process.
- Professional Services - RFP Processes and signed contracts are encouraged with General Fund expenditures; however it is **REQUIRED** with Federal Funds expenditures.
- Materials and Supplies - \$10,000 to \$60,000 requires 3 quotes and written confirmation of the accepted offer. Over \$60,000 requires advertised bid and board approval. (Exceptions include state contract, surplus items from another public entity, lease/rental agreements, piggybacking contracts, etc.)
- Sole Source Products - Written confirmation of sole source must be kept on file.



Aligning your budget to the state's priorities....

Priority #1 – Ensure every student is on track to a professional career, college degree or service.

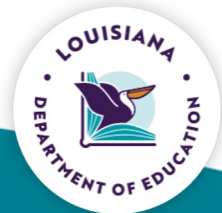
- Counselors to provide individualized graduation plans and FAFSA completion.
- Initiatives to address cohort tracking and drop-out prevention
- Jumpstart Programs, Dual Enrollment Options and ACT Preparation

Priority #2 – Remove barriers and create equitable inclusive learning experiences for all students.

- Provide mental and behavioral health, and social emotional learning.
- Provide opportunities for diverse learners and English Learners population.
- Expend access to high quality early childhood education.

Priority #3 – Provide the highest quality teaching and learning environment from birth through graduation.

- Aligned instructional materials and resources to the state adopted standards.
- Opportunities of extended learning such as summer programs and after school tutoring.
- Accelerated Learning Recovery during the normal school day.



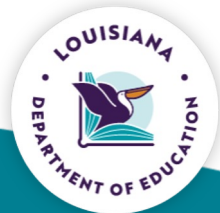
Aligning your budget to the state's priorities....

Priority #4 — Develop and retain a diverse, high quality effective educator workforce.

- Ensure that there is job embedded teacher collaboration and professional development.
- Enforce school based instructional leadership teams.
- Provide observations, feedback and coaching cycles.
- Improve educator compensation

Priority #5 – Cultivate high impact systems, structures, and partnerships.

- Adopt a strategic planning that outlines the needs for resources to be allocated in alignment with the state's critical goals.
- Universal connectivity



Braiding funds to implement district priorities....

Priority #1 – Rigorous and culturally relevant instruction.

- Improve the effectiveness of principals' facilitation of instructional leadership teams and develop leaders to proficiency in their facilitation and coaching. (Training/Consultants - General Fund, Title 1, Title 2, IDEA, Other Competitive Grants)
- Expand and strengthen the curriculum based training with a focus on lesson planning preparation and internalization (Consultants to build educators knowledge on curriculum and Stipends to Teachers to unpack lessons - General Fund, Title 1, Title 2, IDEA, Other Competitive Grants)

Priority #2 – Engaged and healthy students.

- Implement an equity vision classroom and school culture to combat bullying and promote student safety. (Materials and Supplies, Speakers/Consultants, etc. - General Funds, Title IV, DSS, Other Competitive Grants)
- Strengthen the implementation of the social and emotional curriculum (Training to Staff and Materials and Supplies - General Funds, IDEA, Title IV, Other Competitive Grants)
- Expand student access to mental health counselors (Contracted Services - General Funds, IDEA, Title 1, Other Competitive Grants)

Priority #3 – Differentiated academic support.

- Provide professional development focused on providing differentiated learning to students (Contracted Services and Stipends, Title 2)
- Strengthen intervention practices and develop a clear vision of the impact to students (Professional Development, Contracted Services and Stipends - General Fund, Title 1, Other Competitive Grants)



Sample Budgeting Timeline

February 1 - Utilize Student Count to predict upcoming fiscal year staffing number.

Month of April – Create the Budget and Submit for Adoption

First week of May – Budget Committee Meetings with Executive Team

Third week of May – Present Budget to Board Finance Committee for Information

First two weeks of June – Budget is Advertised and Available for Inspection

Third week of June – Public Hearing/Budget Adoption

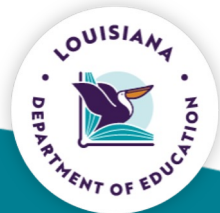
Month of July – Post Budget to Accounting Software

September to December – Prepare Budget Plan for High Cost Services

Quarterly Meetings/Review in October, January, and April to review budget to actual financial information.

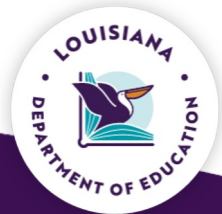
March to April – Budget High Cost Services Funding

By June 30 of each year, final amendment is adopted by The Board.



Budgeting Reflection Questions

- What impactful investments should be budgeted to implement sustainable resources that positively affect student achievement?
- What mechanisms should be implemented to make necessary budget adjustments during the year?
- What requests for financial support do you have from the LDOE?



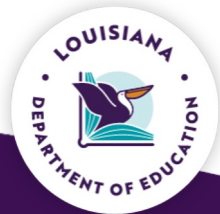
Group 1 Activity

As the Superintendent of Meza Community Schools, you've been informed that your February 1st student count numbers have decreased by 360 students. Your MFP for the current fiscal year will decrease by about \$3,000,000. Your current fund balance is \$7,679,855, and your district was projecting a shortfall of about \$1,500,000 prior to learning of the MFP mid year adjustment. What strategies will you implement to balance the budget for FY 2024-2025? Include at least 3 strategies in your plan that will not minimize resources that impact student achievement.



Group 2 Activity

As the Superintendent of Louisiana Schools Academy (LSA), you've implemented robust tutoring and rigorous interventions in classrooms utilizing ESSER Funds for the last 3 school years. Your school system has seen significant increases in student performance and growth. Your system have invested over \$2,000,000 on this initiative each year. ESSER funding has ended. Your district's General fund balance is \$505,389, with minimal flexible to eliminate expenditures. Give at least 3 strategies that you come implement to continue the programs that have been successful in increasing student achievement. minimize resources that impact student achievement.



Group 3 Activity

You are the newly hired Superintendent for Matthews Charter Academy (MCA), a charter school with a “F” rated School Performance Score. You are implementing a new 3 year Strategic Plan for the school system. You’ve inherited a fund balance of \$10,789,282; however, for the past 3 consecutive years, the school district have been incurring a \$3,750,000 deficit each year. What are 3 strategies will you include in your budget to implement initiatives that increase student achievement and decrease deficit spending?



Group 4 Activity

You are the Superintendent of Bayou Region Central Schools. Your district has been awarded a Safety and Security Grant of 250,000 to implement security measures across the district within the next 2 fiscal years.. After conducting an assessment, the total cost to improve security across all of your campuses is about \$3,000,000. Your district has a fund balance of about \$1,000,000, and your districts annual budget includes \$50,000 for security enhancements. What are 3 strategies that you will implement to invest \$3,000,000 in security improvements over the next 2 years?



Resources

FUNDING

Schools are funded with a combination of federal, state, and local dollars. Click below on "How is Education Funded?" for more details. For specific topics related to federal, state, or local fiscal matters, use the links below or visit the [Funding Category Library](#).



Federal

[Community Eligibility Provision](#)

[Federal Grants](#)

[Child Nutrition](#)

[Every Student Succeeds Act \(ESSA\)](#)

[Education Department of General Administrative Regulations \(EDGAR\)](#)
(will open in new tab)

[Uniform Grant Guidance](#)



State

[Minimum Foundation Program \(MFP\)](#)

[Charter School Funding](#)

[Louisiana Accounting & Uniform Governmental Handbook \(LAUGH\) PDF](#)

[Education Excellence Fund \(EEF\)](#)

[Revenue and Expenditure Data](#)



Local

[School Spending Webinar - For Business Managers PDF](#)

[2020 School Finder School Spending FAQ PDF](#)

[Financial Risk Assessment](#)

[70 Percent Instructional Requirement](#)

[School-by-School Financial Data](#)

[Annual Financial & Statistical Reports \(AFSR\)](#)

[Budget Plans](#)

**BUSINESS MANAGER
SUPPORT LIBRARY**

<https://www.louisianabelieves.com/funding>

Anya B. Randle
Executive Director
School Systems Financial Services

Please contact Anya.Randle@la.gov

for further assistance and questions.

