



San Diego Unified School District
Finance Division
Budget Departments

MINIMUM PROPORTIONALITY PERCENTAGE (MPP) FUNDS
EXPENDITURE GUIDELINES 2017-18

A. FUNDS INCLUDED:

Resource Code 09800	LCFF Intervention School Sites	Resource used to track individual school site allocation where the entire amount budgeted is fully attributable to the Districtwide MPP funding rate by which services for unduplicated students must be increased or improved, as required by 5 <i>California Code of Regulations</i> 15496(a). In addition, for expenditures to meet Board requirements school sites must be able to justify the intended outcome of said service is for the principal benefit of the unduplicated pupil and falls within one or more of the following three categories, Classroom Support, Intervention Supports, and Professional Development.
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B. BACKGROUND:

- 1) Local Control Funding Formula (LCFF), is the statewide funding formula that determines District (LEA) funding and directs more resources to the highest-need (unduplicated) students. LCFF increases local flexibility over the use of state funding for public schools. LCFF was enacted in Fiscal Year 2013–14, it replaced the previous kindergarten through grade 12 (K-12) finance system which included over 50 categorical programs restricting the way funds were used by districts. LCFF establishes base, supplemental, and concentration grants as described below.
 - a) **Base Grant**—LCFF establishes uniform per-student base grant per unit average daily attendance (ADA), with different rates for different grade spans. For Fiscal Year 2017–18 the adjusted base grant by grade span is as follows:

Grade Span	2016–17 Base Grant per ADA	2017–18 COLA (1.56%)	Grade Span Adjustments (K-3: 10.4% 9-12: 2.6%)	2017–18 Base Grant/ Adjusted Base Grant per ADA
K-3	\$7,083	\$110	\$748	\$7,941
4-6	\$7,189	\$112	N/A	\$7,301
7-8	\$7,403	\$115	N/A	\$7,518
9-12	\$8,578	\$134	\$227	\$8,939

Base Grant Funding, *Education Code (EC)* Section 42238.02(d)

- b) **Supplemental Grant**—LCFF acknowledges that English learner, low-income, and foster youth (EL/LI/FY) students have greater needs that require more resources to address. For each EL/LI/FY student, districts receive an additional 20% of the adjusted base rate per student.

e.g., a third grade EL/LI/FY student may receive \$7,941 base grant, plus 20% of that amount or \$1,588.20 supplemental grant for a total of \$9,529.20.

- c) **Concentration Grant**—On top of the supplemental grant, districts that have a high proportion (over 55%) of EL/LI/FY students receive an additional 50% of the adjusted base rate per student above the 55% of enrollment. For Fiscal Year 2016–17, SDUSD has 61.9% and is 6.9% over the 55% threshold.

Supplemental and Concentration Grant Funding, *EC* Section 2574(c)

- 2) Minimum Proportionality Percentage (MPP), is the amount of LCFF each district is required to spend for the increased or improved services in proportion to the increase in funds for the unduplicated (EL/LI/FY) pupils. The services must be intended for the *principal benefit of the unduplicated pupils*. The amount changes from year-to-year and is calculated based on LCFF targets, prior year expenditures, and statewide implementation percentage using the BASC calculator. For Fiscal Year 2017–18 SDUSD MPP amount is \$125.6 Million.
- 3) Local Control Accountability Plan (LCAP), the LCAP is a community based accountability plan that is a requirement of the LCFF. The LCFF requires districts to develop and adopt a LCAP that establishes annual goals for all students, describe what will be done to achieve the goals outlined, and how the funds will support each goal with an emphasis on funding related to increased or improved services for EL/LI/FY students. The plans must be adopted by the board before the annual budget can be voted on.

C. PURPOSE

- 1) The LCAP is intended to be a collaborative document in which all districts must meaningfully engage and seek input from parents, students, and other stakeholders; including but not limited to, advisory groups, community organizations, businesses, etc. The LCAP is updated every year, so community input can change guidance on an annual basis. For the upcoming school year, community engagement led to input that sites should have discretion to spend additional monies at the site level, but that some guidance to ensure the funds are spent on student need is necessary. This document has been drafted with this intent and is subject to change.
- 2) Focus on improving supports for unduplicated pupils; defined in Ed Code as English learners, income eligible for free or reduced-price meals, and foster youth pupils.
- 3) LEAs must explain how they will expend supplemental and concentration funds in the LCAP year and how any proposed LEA-wide or school-wide uses of supplemental and concentration funding will meet the relevant standards set forth in the LCFF expenditure regulations (5 CCR 15496(b)).
- 4) LEAs must explain how any proposed LEA-wide or school-wide uses of these funds will support services that “are principally directed towards, and are effective in, meeting the [LEA’s] goals for its unduplicated pupils in the state or any local priority areas.”
- 5) A school district that has an enrollment of unduplicated pupils of 55% or more (SDUSD is 61.9%) of the district’s total enrollment in the fiscal year for which an LCAP is adopted or in the prior year may expend supplemental and concentration grant funds on a districtwide basis.

- 6) As an over 55% district, SDUSD has developed a two-pronged approach to better meet the needs of the unduplicated students by taking both a districtwide strategic approach implementing various strategies at the district level and a more targeted school site allocation that gives even further flexibility at the school site level. This document is intended to be a resource tool, providing guidance and accountability towards the latter.

D. PROCESS:

- 1) **Resource 09800 Allocation**

The District receives enrollment data from California Longitudinal Pupil Achievement Data System (CALPADS) which is used as a basis for the school site allocation. The enrollment data from CALPADS shows the total pupil enrollment by school site; along with the per pupil breakdown for English learner (EL), free and reduced price meal (FRPM) and Foster Youth (FY) which comprises the unduplicated pupil count by school site. Additionally, the per pupil count for homeless students and migrant workers is also provided.

To calculate the school site allocation, SDUSD uses a duplicating the unduplicated approach, which takes the unduplicated count used by the State to make their allocation to the District and duplicates it by allowing each unduplicated pupil to be counted up to five times depending on the number of categories the pupil falls within, this allows for increased school site funding districtwide.

- 2) **Site Based Budget (SBB)**

With the receipt of your Site Based Budget Allocations for the upcoming school year, principals are notified of the amount of budget available to spend on increased or improved services based on identified student needs. This allocation is specifically identified and tracked through resource 09800.

- 3) **Engagement**

Principal engages stakeholders (i.e., students, parents/ guardians, staff, community members, business partners, advisory groups) to review needs assessment and provide input to prioritize funds and apply the budget according to the three areas identified in the Single Plan for Student Achievement (SPSA): Classroom Support, Intervention Support, and Professional Development.

- 4) **Document**

Principal updates SBB with final budget and goals for the following school year based on recommendations from the engagement process and includes rationales explaining how the budgeted amount supports MPP funding within the SPSA.

- 5) **Local Control and Accountability Plan (LCAP)**

A state requirement that puts emphasis on high achievement for all students while serving the most disadvantaged youth (English learners, income eligible for free or reduced-price meals, and foster youth pupils) and providing flexibility in spending MPP funds.

- 6) **Implement, Review and Revise**

Needs and Self-Assessment are an integral component of the continuous cycle of improvement. As staff implement the SPSA, which should be a “living document” that guides decision-making and the work of the school throughout the year, changes to site priorities might arise. Spending changes must comply with the same requirements in the original budgeting process and must be documented by submitting a “MPP Justification of Expenditure for Budget/Expense Transfer and SPSA Modification” form.

E. BUDGET:

Each site develops a budget to implement all strategies for each available funding source. It includes but is not limited to staffing, materials, supplies, contracted services, and equipment that will directly enhance student learning at the school site. The SPSA and the embedded MPP budget are approved by the Board of Education.

F. SPENDING:

Expenditures from the MPP resources listed above are routed through the Financial Planning, Monitoring and Accountability Department for approval. Approval of all expenditures, including PARs, must be obtained prior to the purchase, event, or start date.

Spending Instructions for MPP Budgets:

Complete the “MPP Justification of Expenditure for Budget/Expense Transfer and SPSA Modification” form in order to make revisions to MPP spending. Send the MPP justification form with original principal signature for review.

Contact Information:

**Financial Planning, Monitoring and Accountability Department
Education Center, Room 3209
(619) 725-5605**

The Financial Planning, Monitoring and Accountability (FPMA) resource teacher notifies the principal and budget analyst via an email upon approval of the expense/budget transfers.

Recommended Best Practice for use of MPP Funds

Needs Assessment:

It is recommended that a needs assessment be utilized to identify critical student needs at the school site. The needs assessment should be based on an analysis of current student performance data for unduplicated pupils in relation to state standards. The focus is to increase or improve services by identifying the wraparound needs of unduplicated children, by looking at the whole child, in order to advance their education and thrive. The students’ needs drive the planning cycle. School sites may choose to use the needs assessment already used for the SPSA or one created by the site.

MPP FUND REQUIREMENTS AND RESTRICTIONS EXPLAINED:

All MPP budgets **MUST** be for the principal benefit of unduplicated pupils. **Students must be considered first.** You must be able to answer the following questions:

- Are these expenditures centered on our unduplicated (EL/LI/FY) student needs?
- Do these expenditures provide services supporting equity that would not be provided absent MPP funding?
- Do position allocations for MPP support the principal benefit of unduplicated students?
Note: That does not mean there isn't accessibility for all (i.e., Library Assistants)
- Do these expenditures directly affect each student in progressing to proficiency on the Common Core State Standards?
- Does this MPP funding allocation help us reach our LCAP goals?

SPECIFIC SPENDING PROCESSES AND REQUIREMENTS:

1) **Equipment**

- a. General type of equipment and intended use/benefit must be identified in the site plan.
- b. If not **clearly instructional**, seek guidance in advance from your assigned Financial Planning, Monitoring and Accountability Department Resource Teacher.
- c. No procurement cards.
- d. No confirming orders (i.e., purchase order created after item is purchased and delivered).

2) **Instructional Materials**

- a. Must be related to classroom support, intervention support, and professional development.
- b. Must be for the principal benefit of unduplicated student achievement.

3) **Non-Instructional Supplies and Expenses**

- a. Must specifically identify how non-instructional supplies and expenses are for the principal benefit of unduplicated student achievement.
- b. Must specifically identify how administrative costs such as postage, office supplies, clerical time, etc., as well as maintenance agreements, and non-classroom equipment are for the principal benefit of unduplicated student achievement.

4) **Travel must be pre-approved**

- a. Submit travel authorization **prior** to trip with justification tied to site plan.
- b. Must be for the principal benefit of unduplicated student achievement.

5) **Conferences and/or Consultants (for professional development)**

- a. Must be for the principal benefit of unduplicated student achievement.
- b. Conference should support achievement and learning by building staff capacity.

6) **Field Trips**

- a. Must be part of classroom instructional plan.
- b. Must be related to core academics.
- c. Must have appropriate pre- and post-trip activities.

7) **Substitutes (for classroom teachers)**

- a. For professional development.
- b. To provide sick leave for teachers paid from the same funding source.

8) **Hourly time**

- a. For professional development.
- b. Extra time for support of academic programs.
- c. Clerical time beyond the regular school day in support of academic programs.

9) **Parent Involvement**

- a. Workshops for parents.
- b. Materials for parent meetings, training, parent resource library.
- c. Speakers or consultants for parents.
- d. Communications with parents (including mailings).
- e. Childcare for parents to attend workshops.
- f. Translation for parents attending workshops.
- g. Equipment and supplies for parent room.

MPP SPENDING GUIDELINES (RESOURCE 09800) 2017–18

Rationales for MPP Spending must be clearly described in the Single Plan for Student Achievement (SPSA). The following examples are organized by goal.

LCAP Goal	Action Areas	Examples of Allowable Expenses
<p>1. Closing the Achievement Gap with High Expectations for All</p> <p>All levels of the organization work to improve achievement for all students and close the achievement gap for all underperforming student groups.</p>	<ol style="list-style-type: none"> 1. Multiple Measures and Data 2. Support for Early Learning Programs 3. Support for Secondary-level Student Access to High-level Coursework Leading to Graduation 4. Supplemental School Allocations for Multiple Levels of Support 5. Additional Intervention and Student Support 6. Cultural Proficiency 7. Additional Support for Students with Disabilities 8. Additional Support for English Learners 9. Additional Support for Foster Youth 10. Additional Support for African, African-American, and Latino Students 	<p>Classroom Support</p> <ul style="list-style-type: none"> • Assessment programs <p>Intervention Support</p> <ul style="list-style-type: none"> • ILT time to analyze and discuss student progress for students including: ELs, African-American, Latino, and Students with Disabilities • Tutoring services for students including literacy and mathematics • Online software intervention programs • Equipment to foster differentiated services • Provide additional services to students with disabilities • Provide translation and interpretation services <p>Professional Development</p> <ul style="list-style-type: none"> • Professional Development directed at student centered teaching, intervention, and support including cultural proficiency • Curriculum Resource Teachers
<p>2. Access to a Broad and Challenging Curriculum</p> <p>Students have equitable access to rigorous, well-rounded, standards-aligned curricula and access to and skill in applying technologies to leverage learning, assuring readiness for a full range of post-graduation options.</p>	<ol style="list-style-type: none"> 1. Pathways to College and Career Readiness 2. Enriched and Enhanced Learning Opportunities 3. Aligned District Course of Study and Curriculum 4. Instructional Resources and Materials 5. Additional Support for English Learners 6. Instructional Programs and Services for Students with Disabilities 	<p>Classroom Support</p> <ul style="list-style-type: none"> • AP, IB teacher, VAPA Teacher, Librarians, Resource Teacher • ROTC, CCTE, and Library Tech • Culturally relevant instructional materials <p>Intervention Support</p> <ul style="list-style-type: none"> • Summer school and intersession time • Counseling time for master schedule support • Instructional resources and materials • Counseling time to support academic, emotional, and personal needs of students including credit recovery • Push in /Pull out support for struggling students • Early Literacy Support Teacher(Reading Recovery) <p>Professional Development</p> <ul style="list-style-type: none"> • Professional Development directed at student centered teaching, intervention, and support including cultural proficiency • ILT time for curriculum planning • PLC for Next Generation Science Standards curriculum and state common core.

LCAP Goal	Action Areas	Examples of Allowable Expenses
<p>3. Quality Leadership, Teaching, and Learning</p> <p>Effective leadership and teaching is evident system-wide with a unifying vision that equips and empowers all stakeholders to provide optimal student learning opportunities and outcomes.</p>	<ol style="list-style-type: none"> 1. Acquire, develop and retain: Classroom Teacher, Certificated Support Personnel and Site Administrators 2. Develop Capacity of BTSAs 3. District Systems to Develop Instructional Capacity 4. Develop Leadership Capacity 5. Professional Development – Standards, Instruction and Support 	<p>Classroom Support</p> <ul style="list-style-type: none"> • Manipulatives • Lesson Study <p>Intervention Support</p> <ul style="list-style-type: none"> • Teacher hourly tutoring • Translation services <p>Professional Development</p> <ul style="list-style-type: none"> • Visiting teacher for release time/Teacher hourly – PD, curriculum writing, PLC collaboration, Peer Collaboration • Consultant • Trainings: Parents • Trainings: Paraprofessional • Conference travel and Local • WASC, AVID, IB, AP, GATE, ELPAC, SBAC, CAASPP training • Video study
<p>4. Positive School environment, climate, and culture- with Equity at the Core and Support for the Whole Child.</p> <p>Schools provide safe and well-maintained facilities and positive learning climates and instructional practices that are culturally responsive, challenge bias, and support the academic, social, emotional, and physical needs of students.</p>	<ol style="list-style-type: none"> 1. Provide for Social and Emotional Needs: Counseling, Guidance, and Behavioral Support 2. Provide for Student Health and Wellness 3. Additional Support for Youth in Transition 4. Cultural Proficiency 5. School Support Staff and Resources 6. Healthy and Nutritious Meals 7. Attractive, Clean, and Well-Maintained Schools 	<p>Classroom Support</p> <ul style="list-style-type: none"> • Resources and materials in students home language <p>Intervention Support</p> <ul style="list-style-type: none"> • Counselors/hourly • Guidance Assistance • PAL, Community Liaison • Nursing services to support the academic, health, and wellness needs of students • Community Service Officer • Mentor and Apprenticeship Programs • Homeless and Foster Youth services <p>Professional Development</p> <ul style="list-style-type: none"> • Professional Development (PBIS, Restorative Justice, Trauma Informed, LGBTQ+, NEP)
<p>5. Parent and Community Engagement with Highly Regarded Neighborhood Schools that Serve Students, Families, and Communities.</p> <p>Parents and community members are engaged and work within and across schools to support student learning. Neighborhood schools are highly regarded for their quality as well as their service as centers for extended learning and enrichment opportunities, and academic and social services.</p>	<ol style="list-style-type: none"> 1. Meaningful Engagement and Participation 2. Parent and Community Assistance and Support 3. Translation and Interpretation Service 4. Enrollment Options and Opportunities 5. Customized Cluster Strategies 6. Community Relations and Partnerships 	<p>Classroom Support</p> <ul style="list-style-type: none"> • Parent room materials • Copying supplies and services for newsletters <p>Intervention Support</p> <ul style="list-style-type: none"> • Hourly time for interpreters <p>Professional Development</p> <ul style="list-style-type: none"> • Materials for parent meetings and training • Conferences and workshops for parents • Parent communication materials • Light refreshments. (meals are not allowable) • Childcare services for meetings
<p>6. Well-orchestrated District-wide Support Services and Communications</p> <p>All parts of the organization – personnel and infrastructure – work together to support student success through quality schools in every neighborhood.</p>	<ol style="list-style-type: none"> 1. Basic Services and Infrastructure 2. Communications 	<p>Classroom Support</p> <p>Intervention Support</p> <p>Professional Development</p>