



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item #10.4

Meeting Date: November 21, 2013

Subject: Local Control Funding Formula (LCFF) Presentation and Discussion

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Receive information about the Local Control Funding Formula and its impact on our District's funding.

Background/Rationale: How school districts within California will receive their funding in accordance with the provisions of LCFF. While all of the information related to LCFF is still not known, this Executive Summary and PowerPoint presentation will provide a brief overview of how LCFF impacts our District.

Financial Considerations: None.

Documents attached:

1. Executive Summary
2. PowerPoint Presentation

Estimated Time: 5 minutes

Submitted by: Ken A. Forrest, Chief Business Officer
Gerardo Castillo, Budget Services Director

Approved by: Jonathan P. Raymond, Superintendent

Board of Education Executive Summary

Business Services

Local Control Funding Formula (LCFF) Presentation and Discussion
November 21, 2013



I. OVERVIEW/HISTORY:

Local Control Funding Formula (LCFF)¹

The 2013-14 Budget Act reflects a significant improvement in the state's finances and a dramatic shift in how K-12 schools are funded within California. The new Local Control Funding Formula (LCFF) eliminates the old funding methodology based on revenue limits and state categorical programs and replaces it with three distinct categories of funding:

- The **base grant** for each school district. The amount varies by grade span levels K-3, 4-6, 7-8 and 9-12. Grades K-3 will receive an adjustment of 10.4 percent for class size relief. Grades 9-12 receive an adjustment of 2.6 percent;
- The **supplemental grant** is equal to 20 percent of the adjusted base grant for targeted disadvantaged students. The three categories that the state has defined are English Learners (EL), students eligible to receive free- or reduced-price meals (FRPM), and foster youth, or any combination of these factors from an unduplicated count;
- The **concentration grant** is equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of a Local Educational Agency's (LEA) enrollment.

The adopted budget maintains Home-to-School Transportation and Targeted Instructional Improvement (TIIG) Block Grant funding as additional add-ons to the LCFF. The budget also requires a maintenance of effort (MOE) related to the Home-to-School Transportation, Adult Education and Regional Occupational Program (ROP) funding requiring that expenditure levels not be lower than the amount received in the 2012-13 fiscal year for these purposes. This 2012-13 minimum funding level must be maintained each year, thereafter.

Proposition 98 which was adopted by the voters in 1988 is a constitutional guarantee that specifies the required minimum funding level for K-12 education and community colleges. While it provides the minimum amount that must be funded, it does not stipulate what programs will be funded. This leaves significant discretion of how to distribute these funds to the legislature and the Governor each year.

The LCFF is the model by which state funds will be allocated to school districts, charter schools, and County Offices of Education (COE's) starting with the 2013-14 fiscal year. Unlike the previous methodologies, revenue limits and Tier III categorical programs, there are no state statutes that specify the annual appropriation to support LCFF. A district's annual LCFF amount will be determined by "any available appropriations" (Education Code Section [E.C.] 42238.03[b][3]).

¹Much of the information contained in the LCFF section was derived from a presentation prepared and presented by School Services of California, Inc., 2013.

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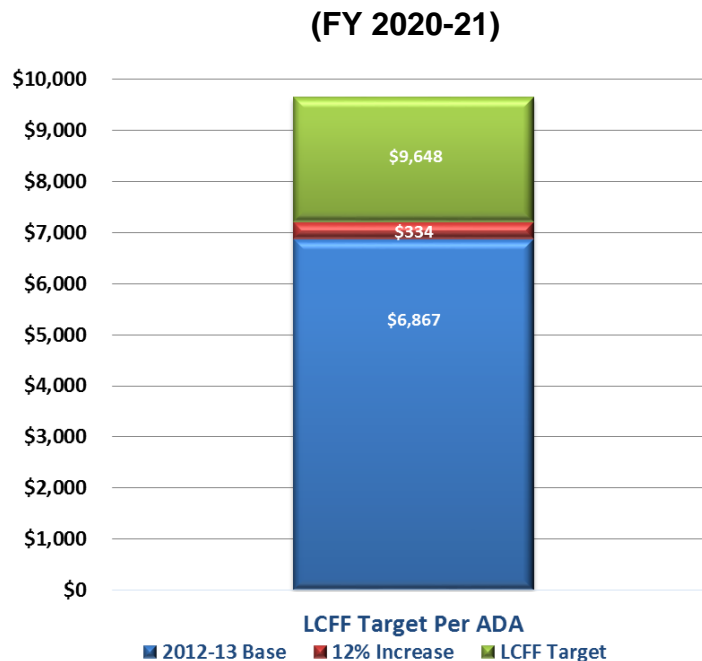


Our 2013-14 LCFF Entitlement is provided below:

FACTORS	SCUSD
2012-13 Base	\$6,867
LCFF Target	\$9,648
Difference	\$2,781
State Factor	12%
2013-14 Increase	\$334

There are two distinct phases of the LCFF. The eight year implementation phase and the fully funded phase. The implementation phase is not set in statute and will be shorter or longer depending upon the amount of appropriation provided by the legislature and Governor each year.

Our 2013-14 growth towards our target is illustrated below:



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Multiyear budgeting under the eight year implementation phase will be extremely difficult. There is nothing in statute to force the legislature to fund LCFF from year to year and no guidance given for forecasting purposes. If the district were to use the projected annual growth towards the LCFF target, it may be significantly over-estimating anticipated revenue. If you look at the last 20 years, the state has either reduced or held to zero the funding increases to schools six times. Therefore, we will not be anticipating that annual growth in our funding will be the 12 percent annual target outlined in LCFF.

The District will work with the County Office of Education and come to an agreed upon anticipated revenue increase that reflects the forecasted funding situation for subsequent budget years.

Another component of LCFF base, specifies that districts must limit class enrollment in grades K-3 as a condition of receiving the 10.4 percent K-3 Class Size Reduction (CSR) adjustment. Eventually (by 2020-21) K-3 class sizes must be no more than an average class size of 24 students per site unless an alternate ratio is locally negotiated. Our district has negotiated alternate class size limits and will maintain class size at or below these levels until funding improves and reducing class sizes may be discussed with our Board of Education, our teachers, and our community. Our negotiated class size limits are presented below:

Grade Level	Negotiated Class Size
Kindergarten	32:1
1-3	31:1
4-6	33:1
7-8	31:1
9-12	32:1*

*Up to 35 in core classes, English, Social Studies, Mathematics, and Science, not to exceed 170 pupil contacts per day.

LCFF replaces most state categorical programs with two of the weighting factors applied against the LCFF base grant. However, a number of categorical programs remain. Here is a listing of programs that remain within our budget:

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- Special education
- After School Education and Safety Program
- State Preschool
- Quality Education Investment Act
- State Testing Program
- American Indian Education Centers
- Early Childhood Education Programs
- Specialized Secondary Programs
- California Partnership Academies
- Agricultural Education Incentive Program
- Foster Youth Programs
- Adults in Correctional Facilities

LCFF will use a three-year rolling average of California Longitudinal Pupil Achievement Data Systems (CAPADS) reported counts. For 2013-14, one year of data will be used. For 2014-15, the average of two years will be used. For 2015-16 and all future years, a three year average will be used.

Using what is referred to as the unduplicated count, (if a student is in more than one category they still only count once), pupils enrolled for each school district as a percentage of total enrollment in each of these three areas the district will receive supplement and concentration grant funding.

- English Learners.
- Pupils eligible for free- and reduced-price meals program.
- Foster Youth

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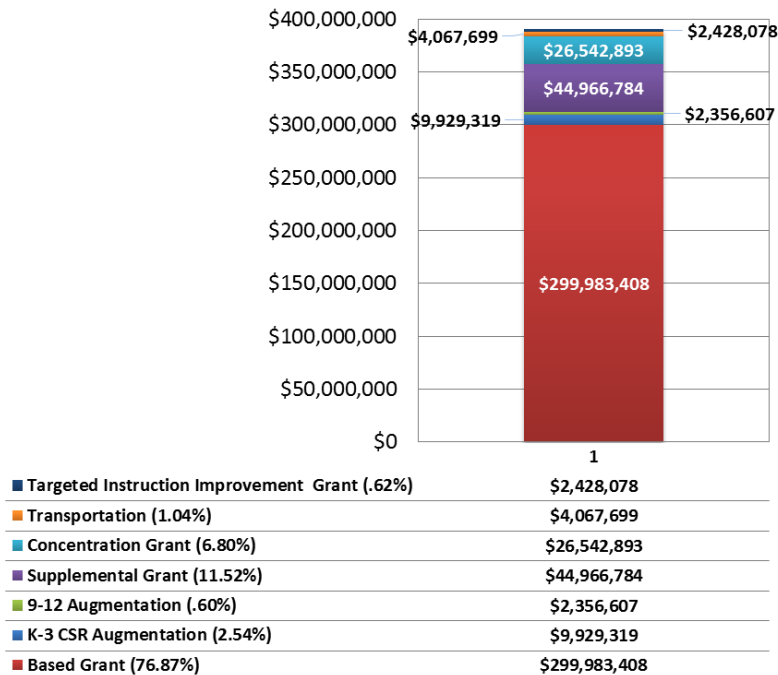
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To obtain the LCFF Target for our school district requires a series of calculations provided below:

LCFF Total Target Calculation					
Grade Level	K-3	4-6	7-8	9-12	Total
Average Daily Attendance (ADA) Used For Calculations	13,733.10	9,613.38	6,336.55	10,766.33	40,449.36
Target Base Calculation	K-3	4-6	7-8	9-12	Total
Base Per ADA	\$ 6,845	\$ 6,947	\$ 7,154	\$ 8,289	
Cost of Living Adjustment (COLA) @ 1.565%	\$ 107.12	\$ 108.72	\$ 111.96	\$ 129.72	
Sub-Total 2013-14 Adjusted Base	\$ 6,952.12	\$ 7,055.72	\$ 7,265.96	\$ 8,418.72	
K-3 Class Size Relief (CSR) Adjustment @ 10.4%	\$ 723.02				
Career Technical Education (CTE) Adjustment 2.6%				\$ 218.89	
Total Base Funding Per Pupil	\$ 7,675	\$ 7,056	\$ 7,266	\$ 8,638	
Total Base Calculation	K-3	4-6	7-8	9-12	Total
Total Cola Adjusted Base Per ADA	\$ 95,474,217.54	\$ 67,829,322.82	\$ 46,041,119.47	\$ 90,638,748.38	\$ 299,983,408.21
K-3 Class Size Relief (CSR) Adjustment @ 10.4%	\$ 9,929,318.62				\$ 9,929,318.62
Career Technical Education (CTE) Adjustment 2.6%				\$ 2,356,607.46	\$ 2,356,607.46
Sub-Total Base Component Target	\$ 105,403,536.16	\$ 67,829,322.82	\$ 46,041,119.47	\$ 92,995,355.84	\$ 312,269,334.29

This chart represents the components of our overall target:



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II. DRIVING GOVERNANCE:

Education Code Section 42238.03 provides the operational directives associated with LCFF.

III. BUDGET:

Below is the calculation that translates the LCFF Eight Year Target into the funding that is being provided this year.

LCFF Total Target Calculation Continued

LCFF Entitlement Components	Eight Year LCFF Analysis	Eight Year Percent	LCFF Component Percent	Eight Year Per ADA	FY 2013-14 Component LCFF Increase Transportation TIIG
Base Component	\$ 299,983,408.21	76.86%	78.16%	\$ 7,416.27	\$ 5,476,022.17
K-3 Class Size Relief (CSR)	\$ 9,929,318.62	2.54%	2.59%	\$ 245.48	\$ 181,459.79
Adjustment 2.6%	\$ 2,356,607.46	0.60%	0.61%	\$ 58.26	\$ 42,737.63
Supplemental Addition	\$ 44,966,784.14	11.52%	11.72%	\$ 1,111.68	\$ 821,123.08
Concentration Addition	\$ 26,542,893.41	6.80%	6.92%	\$ 656.20	\$ 484,826.94
Total LCFF Target Funding	\$ 383,779,011.85	98.34%	100.00%	\$ 9,487.89	\$ 7,006,169.62
School Transportation	\$ 4,067,699.00	1.04%		\$ 100.56	\$ 4,067,699.00
Targeted Instruction Improvement Grant (TIIG)	\$ 2,428,078.00	0.62%		\$ 60.03	\$ 2,428,078.00
Total LCFF	\$ 390,274,788.85	100.00%		\$ 9,648.48	\$ 13,501,946.62

LCFF Total Target Calculation Continued

Grade Level	K-3	4-6	7-8	9-12	Total
Average Daily Attendance (ADA) Used For Calculations	13,733.10	9,613.38	6,336.55	10,766.33	40,449.36

Supplemental Additions	K-3	4-6	7-8	9-12	Total
Supplemental 20% Eligible ADA	9,887.83	6,921.63	4,562.32	7,751.76	29,123.54
Supplemental 20% Per Eligible ADA	\$ 1,535.03	\$ 1,411.14	\$ 1,453.19	\$ 1,727.52	\$ -
Supplemental Addition	\$ 15,178,109.21	\$ 9,767,422.49	\$ 6,629,921.20	\$ 13,391,331.24	\$ 44,966,784.14
Concentration Eligible ADA	2,334.63	1,634.27	1,077.21	1,830.28	6,876.39
Concentration 50% Per Eligible ADA	\$ 3,837.57	\$ 3,527.86	\$ 3,632.98	\$ 4,318.80	\$ -
Concentration Addition	\$ 8,959,300.57	\$ 5,765,492.44	\$ 3,913,495.16	\$ 7,904,605.25	\$ 26,542,893.42
Total Supplemental & Concentration Funding	\$ 24,137,409.78	\$ 15,532,914.93	\$ 10,543,416.36	\$ 21,295,936.49	\$ 71,509,677.55

Total LCFF Target Funding	\$ 383,779,011.85
Transportation Funding	\$ 4,067,699.00
Targeted Instruction Improvement Grant (TIIG)	\$ 2,428,078.00
Total LCFF Entitlement 8 Year Target	\$ 390,274,788.85
FY 2012-13 Base Funding	\$ 277,758,567.00
Total LCFF Entitlement 8 Year Funding Increase	\$ 112,516,221.85
FY 2013-14 Projected Increase In Funding	\$ 13,501,946.62
Less School Transportation Funding That Is Same As FY 2012-13	\$ (4,067,699.00)
Targeted Instruction Improvement Grant (TIIG) That Is Same As FY 2012-13	\$ (2,428,078.00)
Net FY 2013-14 Projected Increase In Funding	\$ 7,006,169.62

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IV. GOALS, OBJECTIVES AND MEASURES:

LCFF Accountability

As part of LCFF, we will be required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning July 1, 2014, using a template adopted by the California State Board of Education (SBE) on or before March 31, 2014. LCFF also includes other accountability components:

- Districts will be required to show that they have increased and improved services for the three areas of targeted students:
 - English Learners.
 - Pupils eligible for free- and reduced-price meals program.
 - Foster Youth
- The District must obtain parent and public input in developing, revising, and updating our LCAP.
- The District must receive approval of its LCAP from the County Superintendent. The County Superintendent must ensure that our planned spending aligns with the improvement in services and LCAP goals.

V. MAJOR INITIATIVES:

Budget forums, community meetings, and the development of the LCAP. Simultaneously, we will be developing a new budget system and modifying our chart of accounts.

VI. RESULTS:

- Development of an approved LCAP for inclusion in proposed District budget.

VII. LESSONS LEARNED/NEXT STEPS:

State Board Deadlines:

January 1, 2014 State Board of Education Adopts Budget Standards and Criteria

January 31, 2014 State Board of Education Adopts Spending Regulations

March 31, 2014 State Board of Education Adopts Budget LCAP Plan Templates

October 1, 2015 State Board of Education Adopts Technical Assistance Plan and Intervention Rubric

Local Control Funding Formula (LCFF) Local Control Accountability Plan (LCAP)

Board of Education Briefing

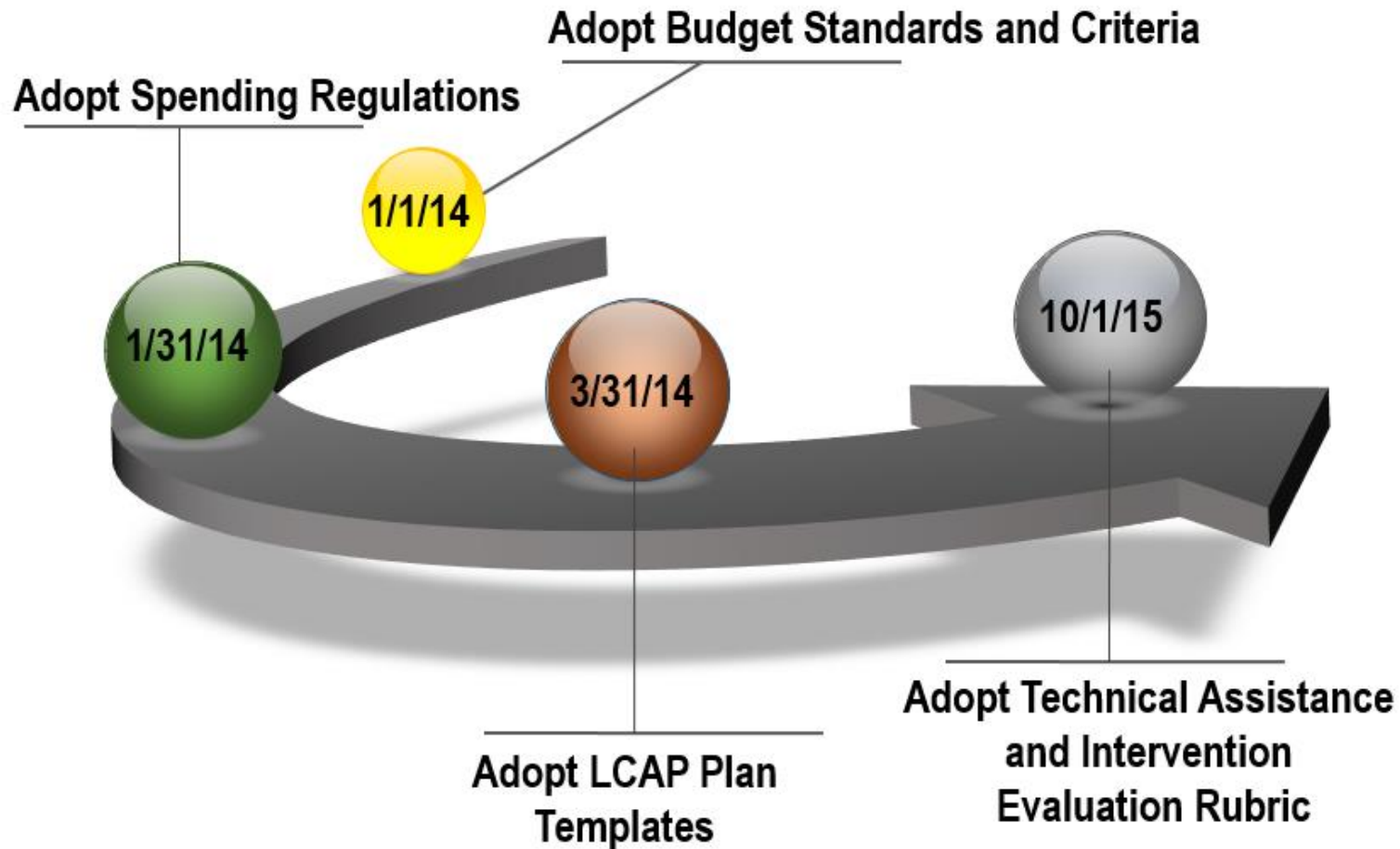
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**Presented By
Ken A. Forrest
Chief Business Officer
Gerardo Castillo
Director of Fiscal Services**

SBE Actions and Timeline



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Elements of the Formula

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- Additional funding based on the demographics of the school district:
 - English learners
 - Pupils eligible for free and reduced-price meals program
 - Foster youth
- An unduplicated count
 - The number of unduplicated pupils enrolled for each school district and charter school as a percentage of total enrollment
- A three-year rolling average of California Longitudinal Pupil Achievement Data System (CALPADS) reported counts
 - 2013-14 uses one year of data; 2014-15 uses the average of two years of data; 2015-16 and future years use three years of data

LCFF and K-3 CSR Penalties

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- The LCFF specifies that districts must, as a condition of receiving the 10.4% K-3 CSR funding adjustment, limit class enrollment in grades K-3, eventually reaching a maximum average enrollment per class of no more than 24 students at each school site, **unless an alternate ratio is locally negotiated**
 - 24-student average must be reached at full implementation of the LCFF (planned for 2020-21)
 - During the intervening years, districts are to meet intermediate targets, based on the funding provided to move all districts to their LCFF target
- A district's failure to meet the target at one school site would result in the loss of all K-3 CSR funds districtwide – a penalty that is likely to be out of proportion to the error

Grade Level	Negotiated Class Size
Kindergarten	32:1
1-3	31:1
4-6	33:1
7-8	31:1
9-12	32:1*

*Up to 35 in core classes, English, Social Studies, Mathematics, and Science, not to exceed 170 pupil contacts per day.

To Act Differently We Must Think Differently

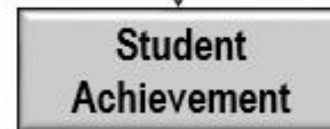
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Old System
State of California



Compliance Model

New System



Empowerment Model

Adopting and Updating the Local Control Accountability Plan (LCAP)

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State Priorities

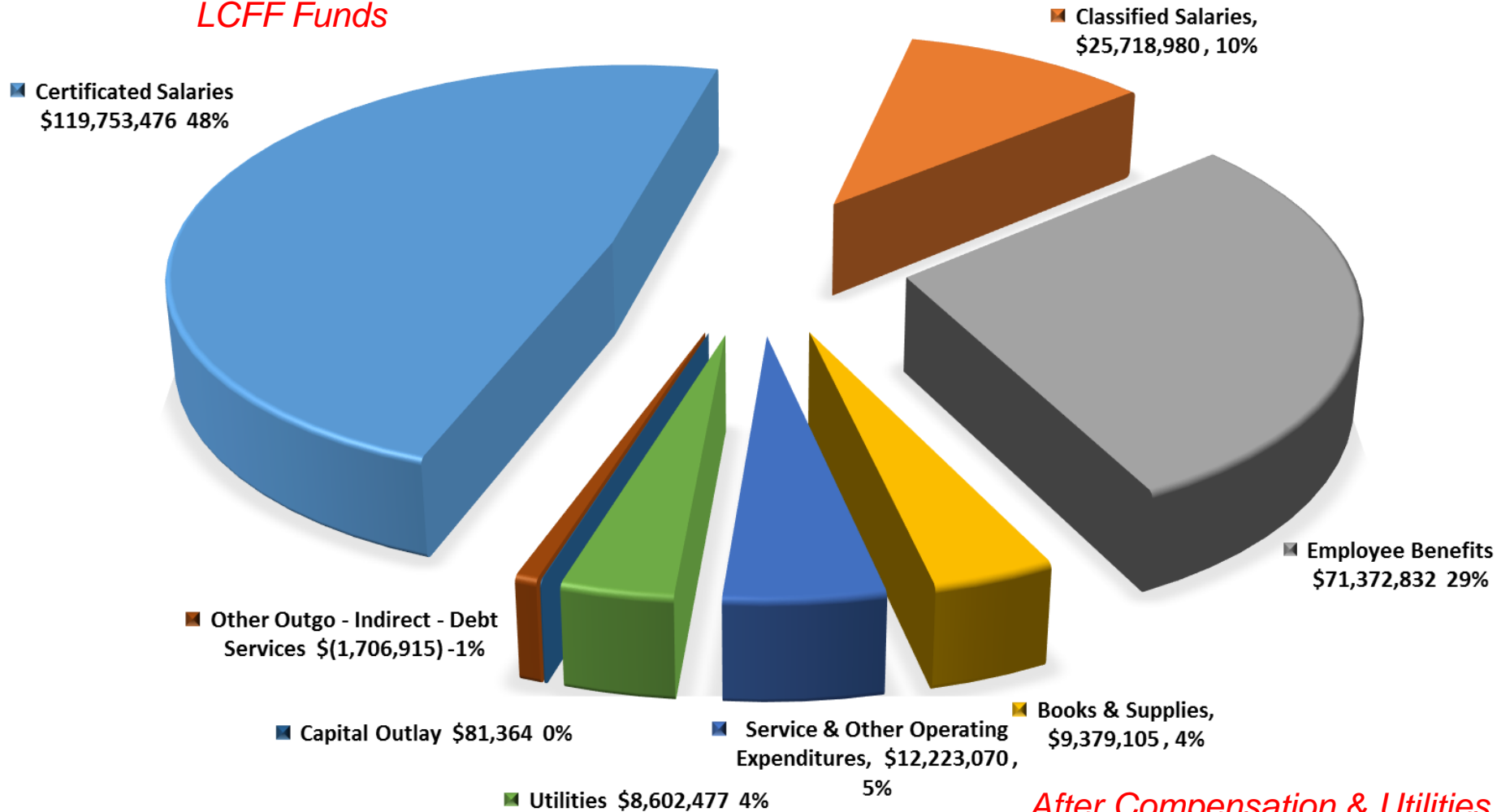
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**These are the State's Eight Priorities
LCAP Must Address These For Entire Budget**

CURRENT YEAR FY 2013-2014 EXPENDITURES BY MAJOR OBJECT

Total Compensation 88% of LCFF Funds



After Compensation & Utilities Only 8% remains.

Expenditure Regulations

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- From the SBE by January 31, 2014

Improve Service

The regulations will require an increase or improvement in service proportional to the increase in funds and concentration of students (E.C. 42238.07)

Title I as a Guide

LEAs are allowed to use LCFF funds in a manner no more restrictive than the federal Title I requirements (E.C. 42238.07)

Expenditure Regulations

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- For example, creating a Comprehensive Planning Process in the school wide plan in Title I has the following nine criteria:

- Schoolwide reform strategies
- Instruction by highly qualified teachers
- High-quality professional development
- Strategies to attract highly qualified teachers to high-need schools
- Strategies to increase parent involvement
- Plans for preschool transition
- Measures to include teachers in academic assessments
- Activities to help students who need help attaining proficiency
- Coordination of federal, state, and local service programs

- This planning is for schoolwide programs where a minimum of 40% of the students are from low-income families

Sample Using Title I

LCFF/LCAP Requirements and Dates

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● For 2014-15:

Organization	Jan 31, 2014 Adopt Expenditure Regulations	Mar 31, 2014 Adopt LCAP Template	July 1, 2014 Adopt Approved LCAP	Oct 1, 2015 Adopt Evaluation Rubrics
State Board of Education	✓	✓		✓
County Offices of Education			✓	
School Districts			✓	
Charter Schools			✓	




Illustration of How LCFF Works

K-6 Funding – Example of 20 Students



Concentration Threshold
(70% percent of enrollment is English Learner/Low-Income)

FUNDING EACH STUDENT GENERATES

Student	Base K-3 Rate	K-3 Adjustment	EL/LI Supplemental	EL/LI Concentration	Total	
 Base (3)	\$6,845	\$712	-	-	\$7,557	
 Supplemental (14)	\$6,845	\$712	\$1,511	-	\$9,068	70% x 20 students = 14 Students will get Supplemental
 Concentration (3)	\$6,845	\$712	\$1,511	\$3,779	\$12,847	(70% - 55%) = 15% or 3 Students will get Concentration

Special Education

After School Education and Safety Program

State Preschool

Quality Education Investment Act

State Testing Program

American Indian Education Centers

Early Childhood Education Programs

Specialized Secondary Programs

California Partnership Academies

Agricultural Education Incentive Program

Foster Youth Programs

Adults in Correctional Facilities

2013-14 District LCFF Entitlement

FACTORS	SCUSD
2012-13 Base	\$6,867
LCFF Target	\$9,648
Difference	\$2,781
State Factor	12%
2013-14 Increase	\$334

Under the adopted legislation it will take **8** years to reach this target if the legislature funds LCFF each year as planned!

Growth For 2013-2014

Adopted Budget Utilized \$267 Per Student.
 Revised Budget Reflects The \$67 Per ADA Increase.
 \$2,710,083 Increase Over Adopted Budget.

**It will take at least
8 years to reach this target!**

LCFF Total Target Calculation

Grade Level	K-3	4-6	7-8	9-12	Total
Average Daily Attendance (ADA) Used For Calculations	13,733.10	9,613.38	6,336.55	10,766.33	40,449.36

Target Base Calculation	K-3	4-6	7-8	9-12	Total
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LCFF Total Target Calculation Continued

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Total Supplemental & Concentration Funding	\$ 24,137,409.78	\$ 15,532,914.93	\$ 10,543,416.36	\$ 21,295,936.49	\$ 71,509,677.55

**This is the “expected” total funding increase.
It takes 8 years to achieve this level of funding.**



Total LCFF Target Funding	\$ 383,779,011.85
Transportation Funding	\$ 4,067,699.00
Targeted Instruction Improvement Grant (TIIG)	\$ 2,428,078.00
Total LCFF Entitlement 8 Year Target	\$ 390,274,788.85
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FY 2013-14 Projected Increase In Funding	\$ 13,501,946.62
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Targeted Instruction Improvement Grant (TIIG) That Is Same As FY 2012-13	\$ (2,428,078.00)
Net FY 2013-14 Projected Increase In Funding	\$ 7,006,169.62



Funding Increase FY 2013-2014

LCFF Total Target Calculation Continued

LCFF Entitlement Components	Eight Year LCFF Analysis	Eight Year Percent	LCFF Component Percent	Eight Year Per ADA	FY 2013-14 Component LCFF Increase Transportation TIIG
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K-3 Class Size Relief (CSR)	\$ 9,929,318.62	2.54%	2.59%	\$ 245.48	\$ 181,459.79
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Targeted Instruction Improvement Grant (TIIG)	\$ 2,428,078.00	0.62%		\$ 60.03	\$ 2,428,078.00
Total LCFF	\$ 390,274,788.85	100.00%		\$ 9,648.48	\$ 13,501,946.62

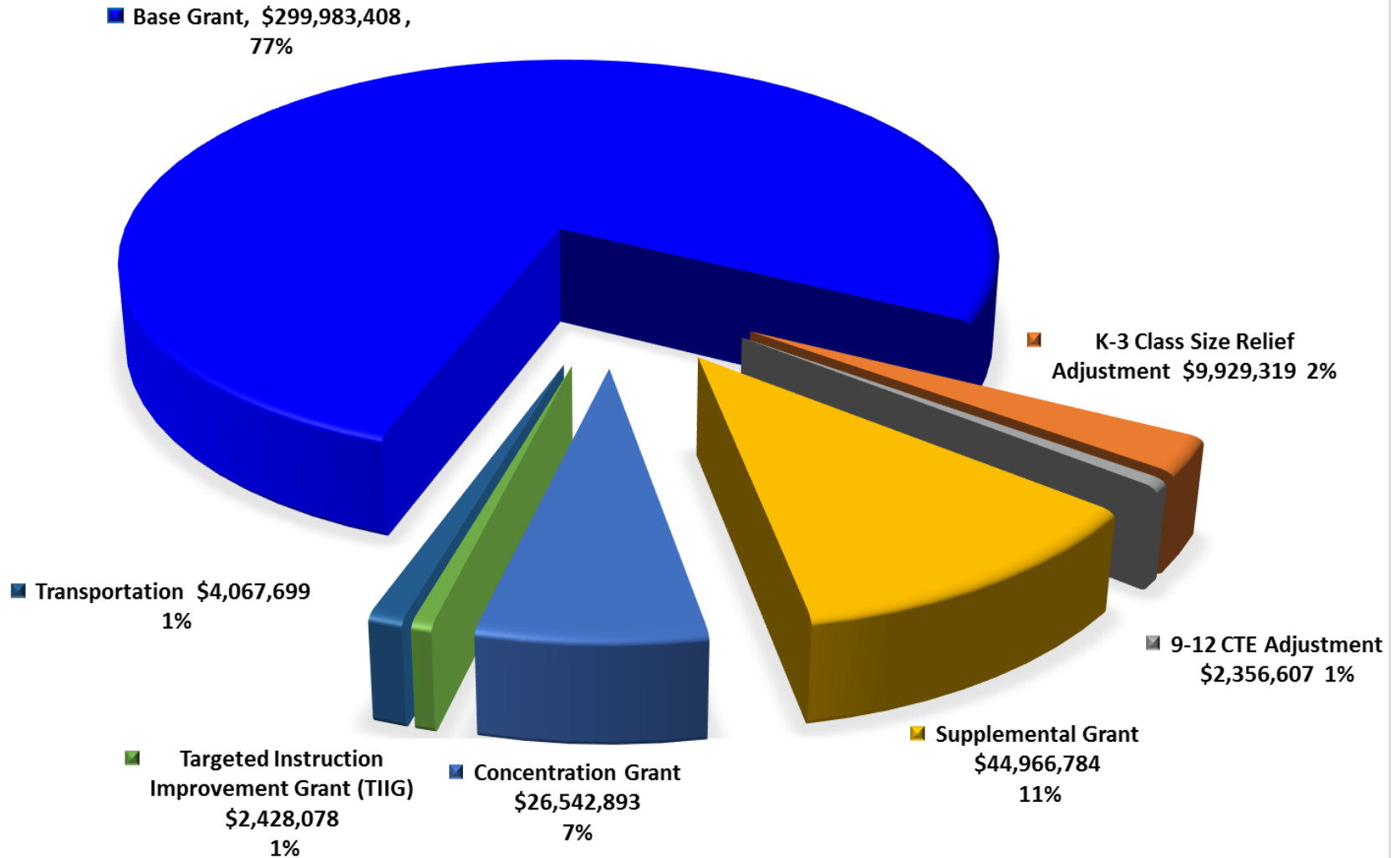
**Additional amount for Supplemental & Concentration for
FY 2013-2014 \$1,305,950**

**Estimated Designation for Supplemental & Concentration
FY 2014-2015 \$8,423,840**

Meaning This Amount Will Be Accountable

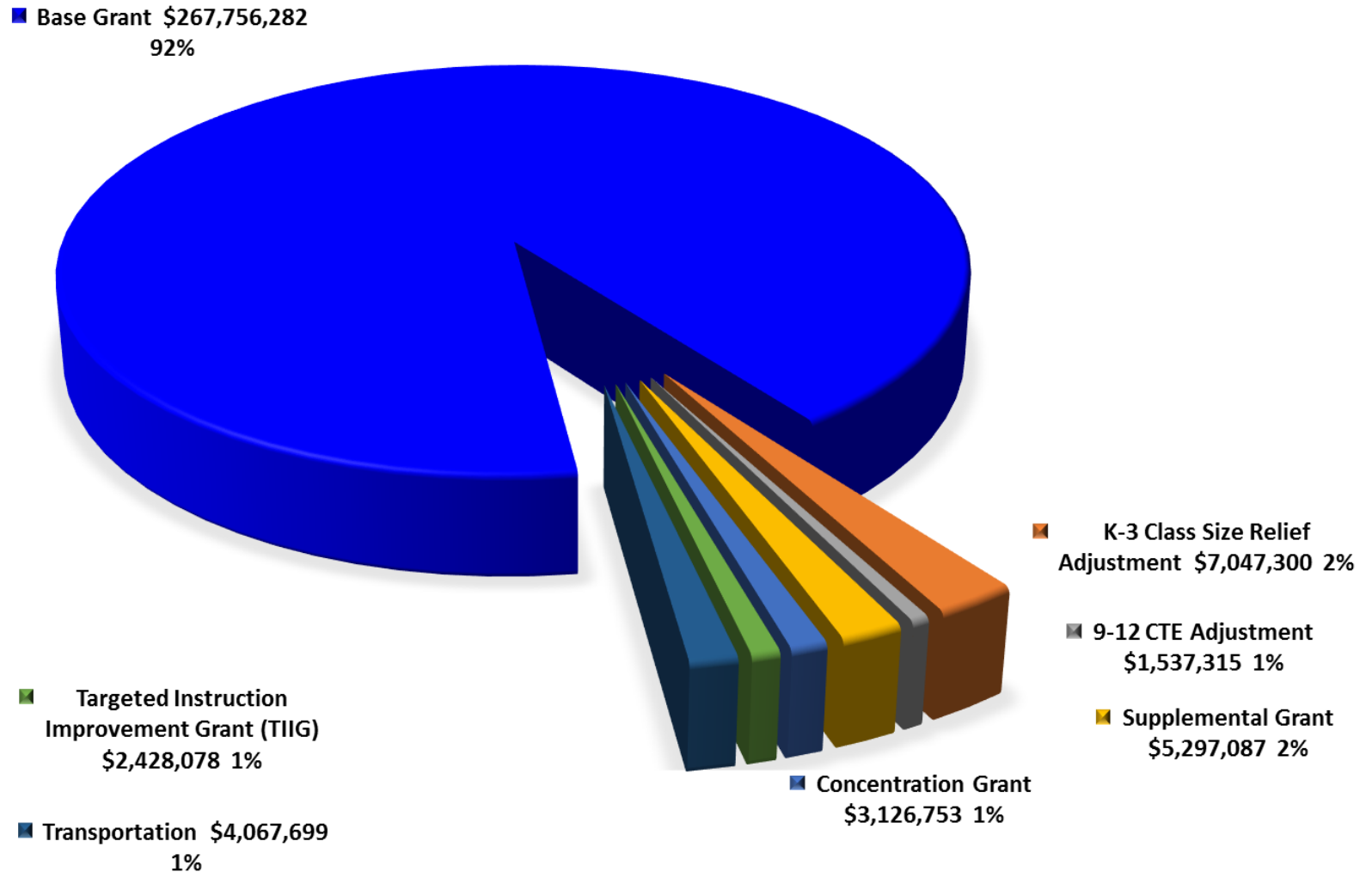
Components of LCFF Target

LCFF TARGET COMPONENTS -- 8 YEARS TO REACH THIS LEVEL
TOTAL TARGET \$390,274,789

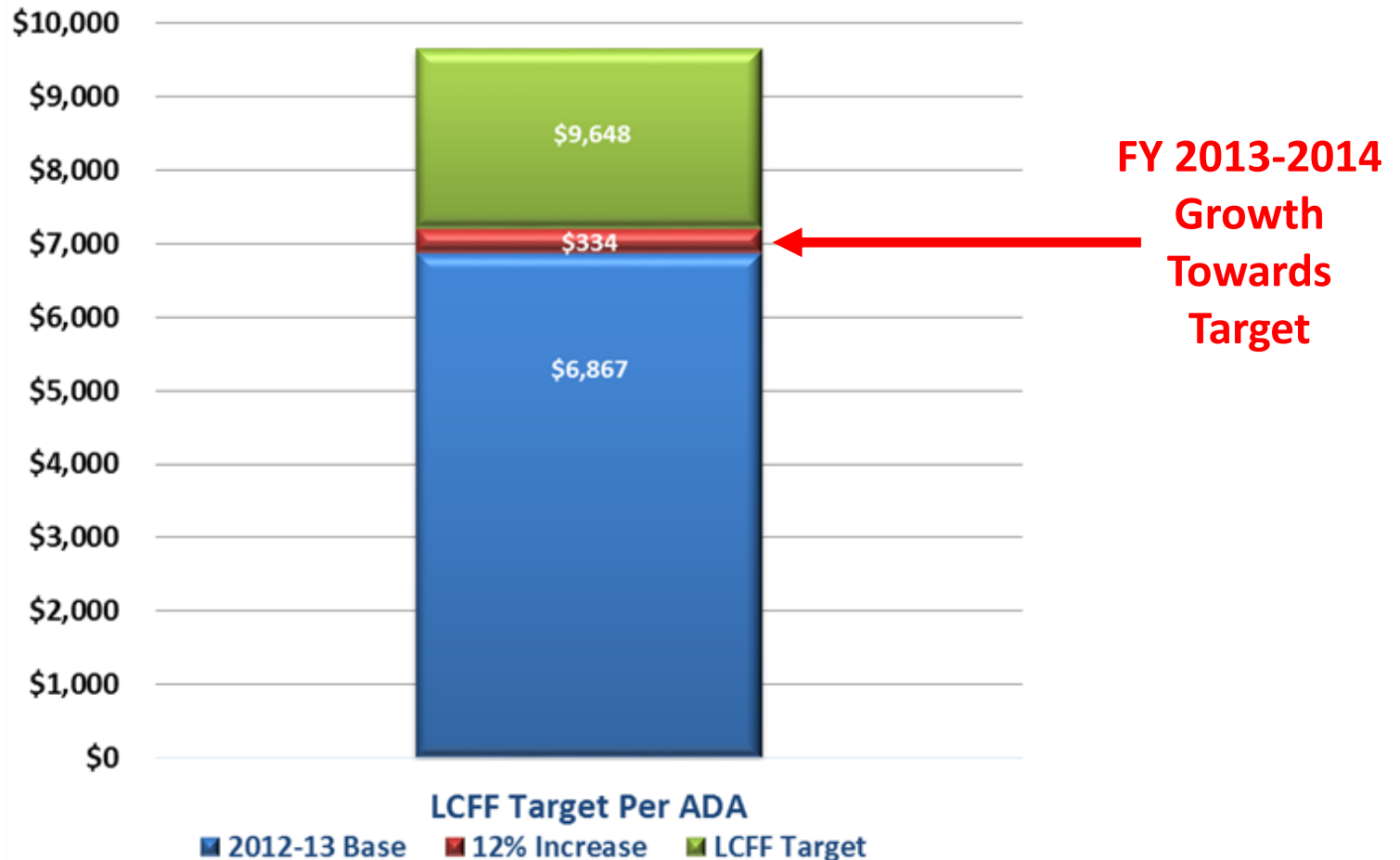


Components of LCFF Current Year

CURRENT YEAR LCFF COMPONENTS FY 2013-2014



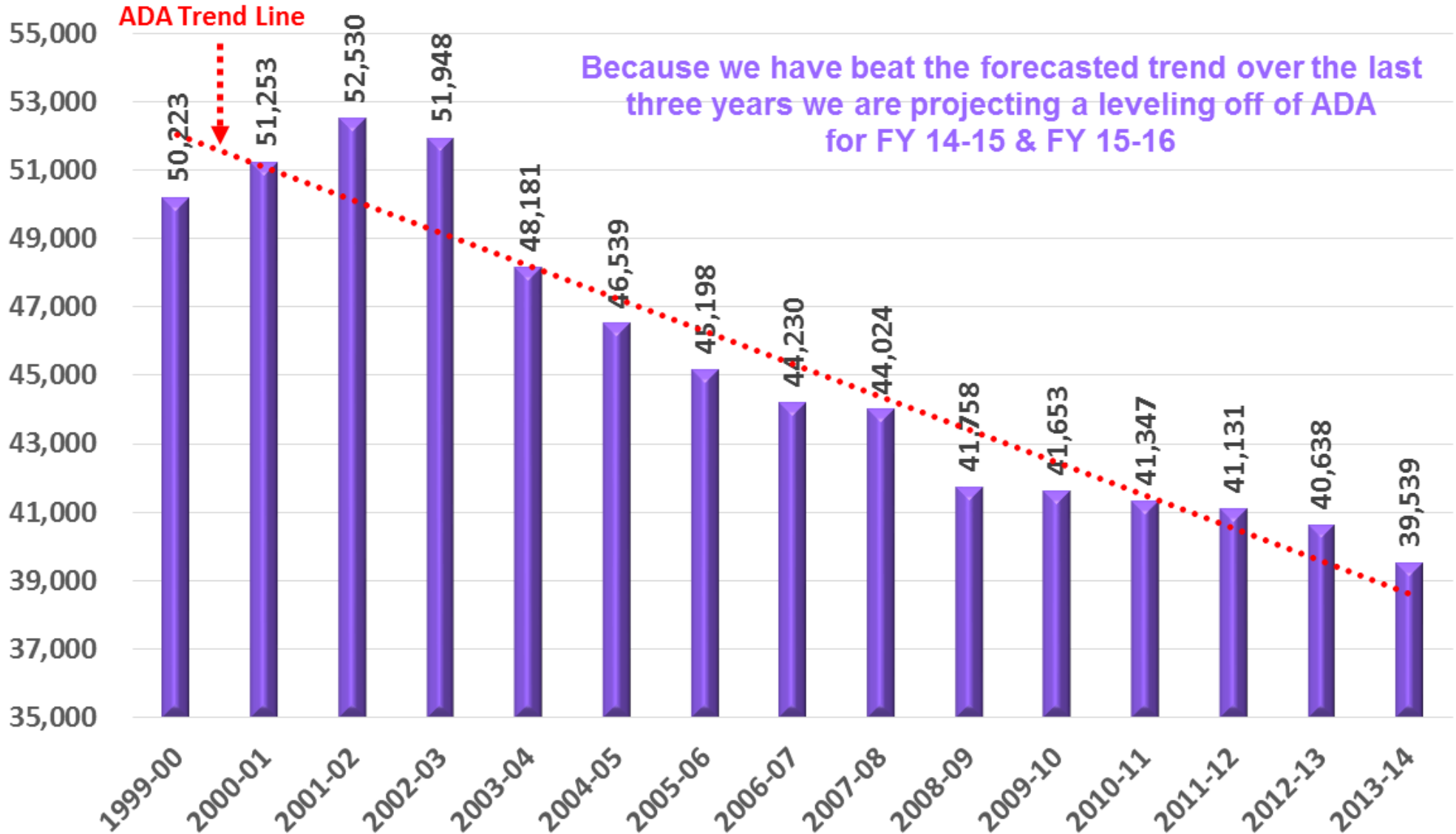
2013-14 Growth Toward Target



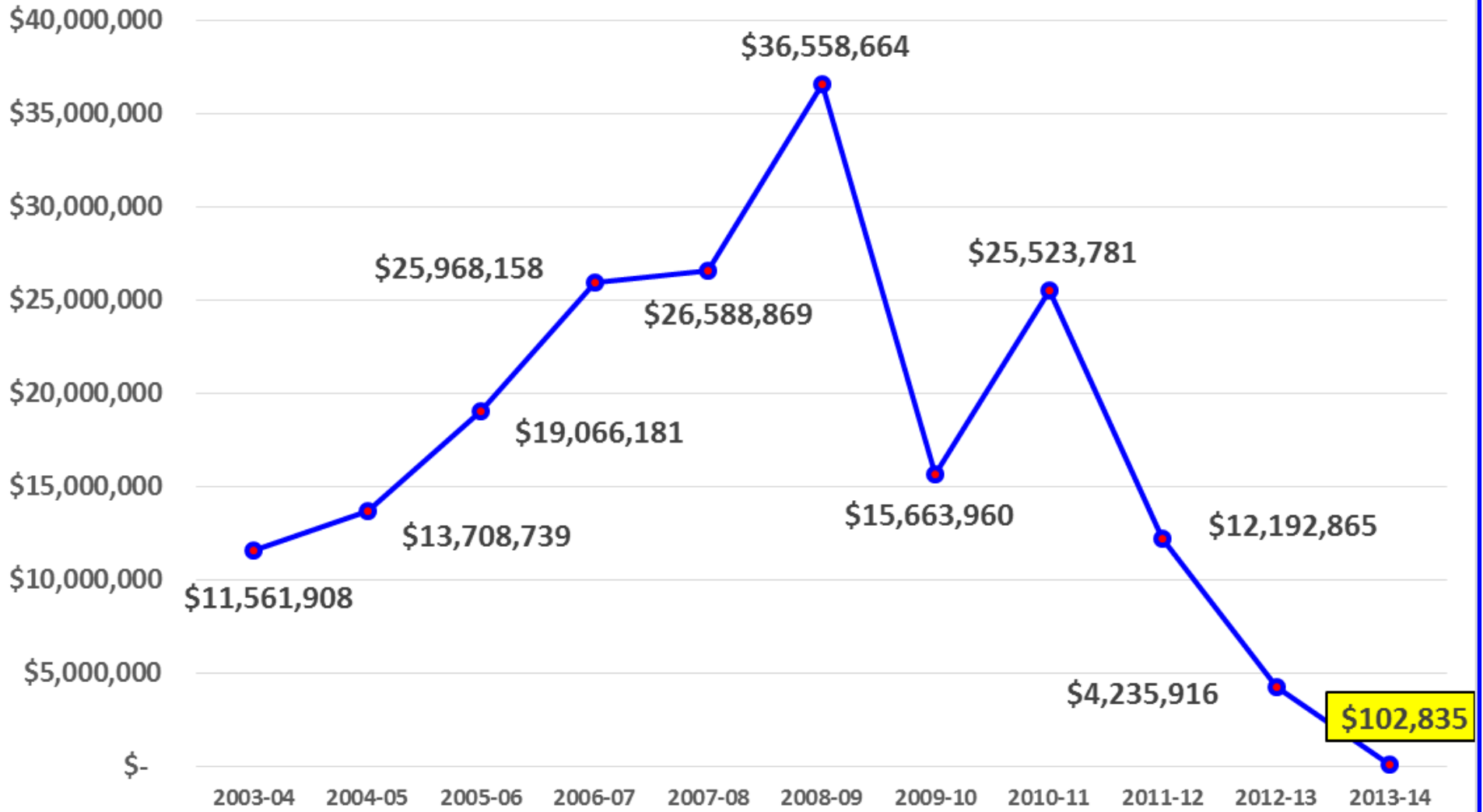
Very Quick Budget Review

ADA History

Declining Average Daily Attendance (ADA)

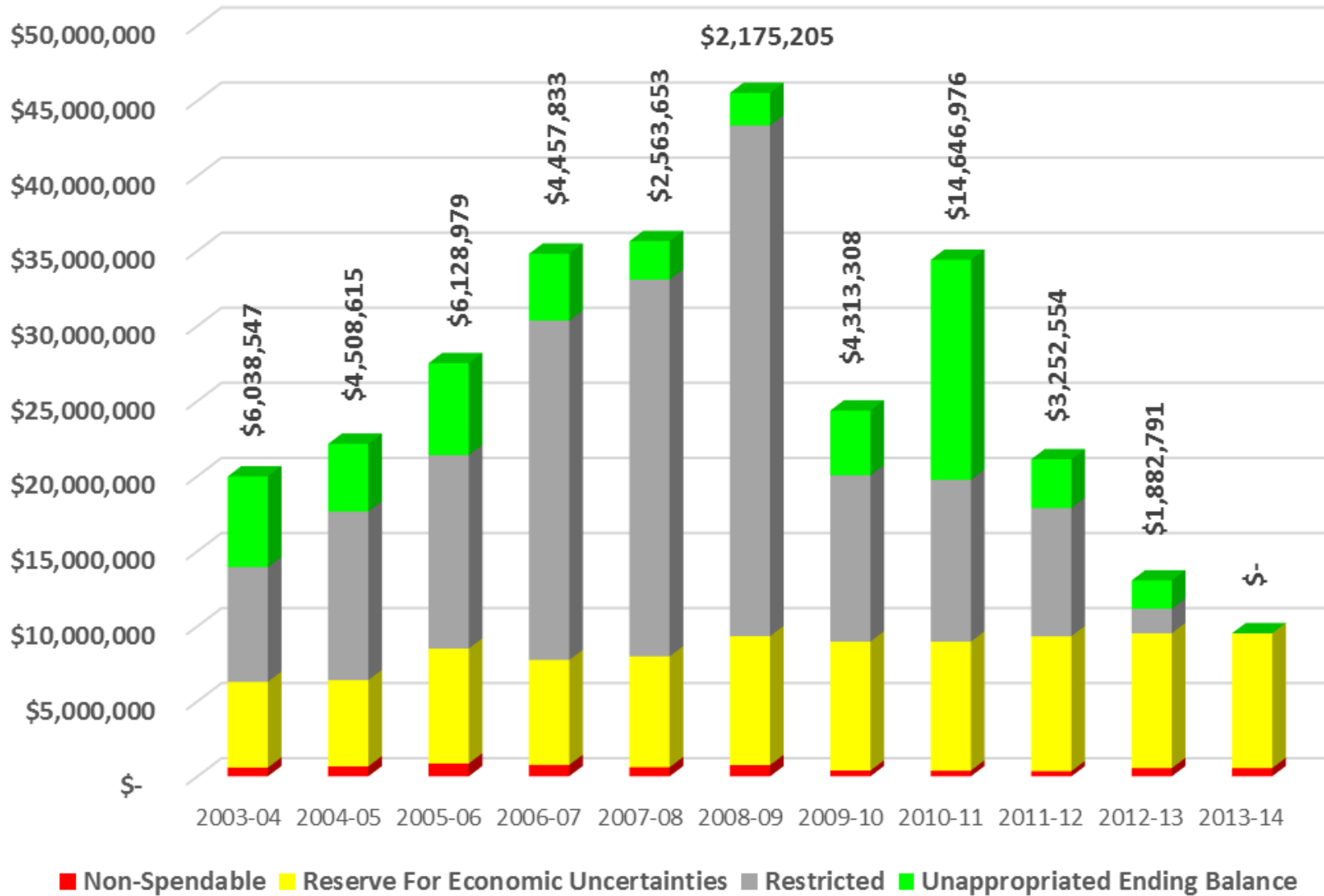


Ending Fund Balance After Required Reserves

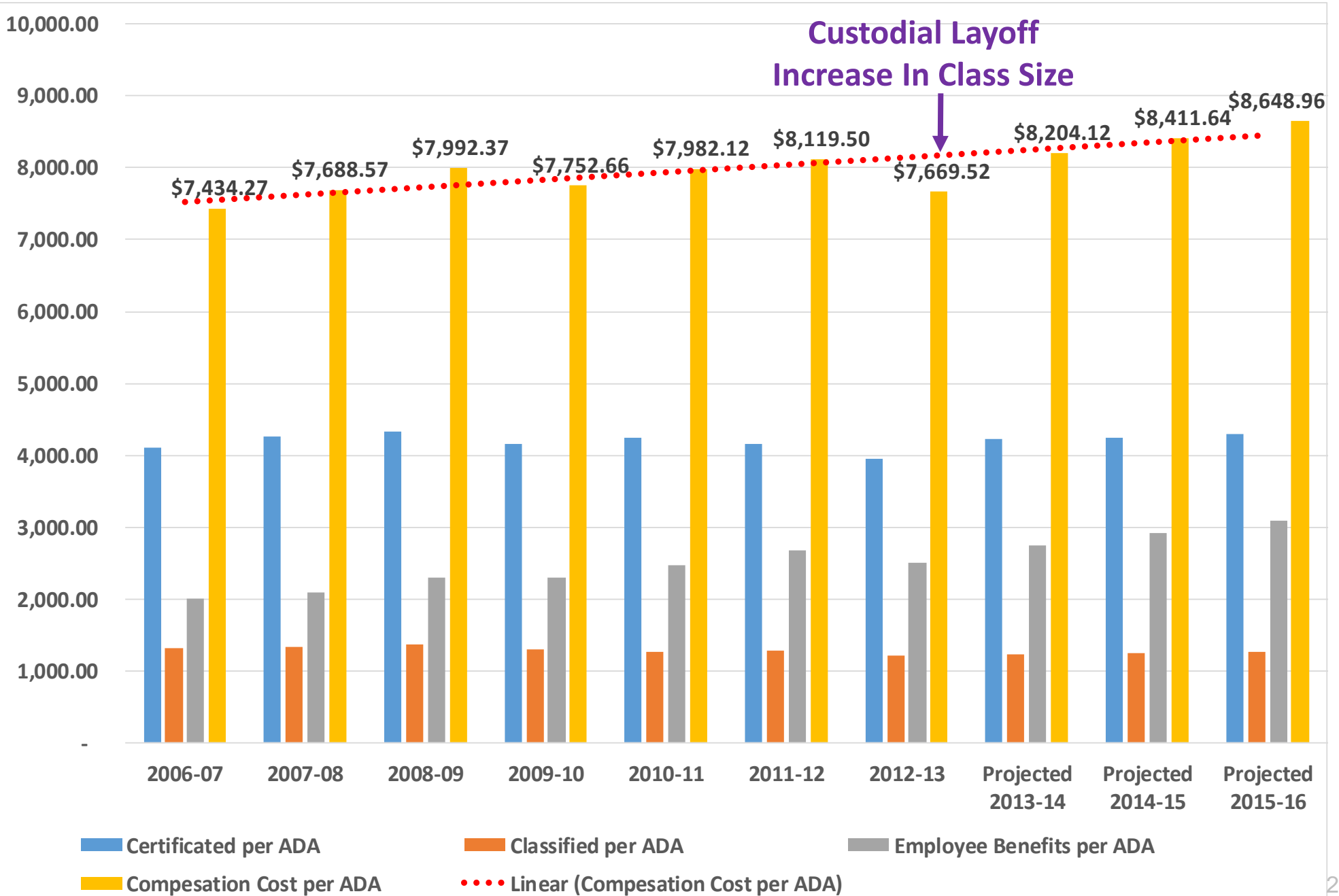


Fund Balance By Component

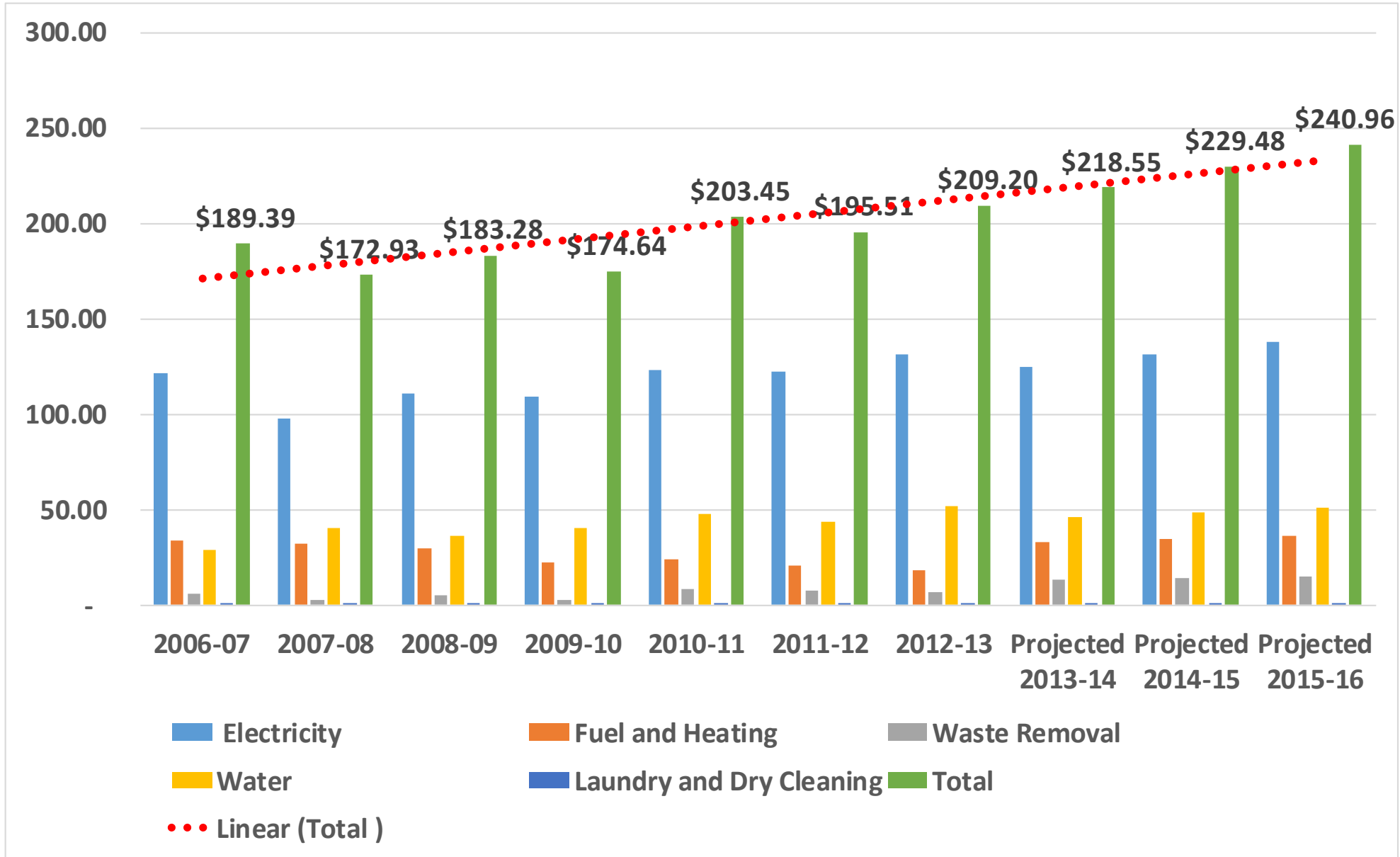
Components of Ending Fund Balance

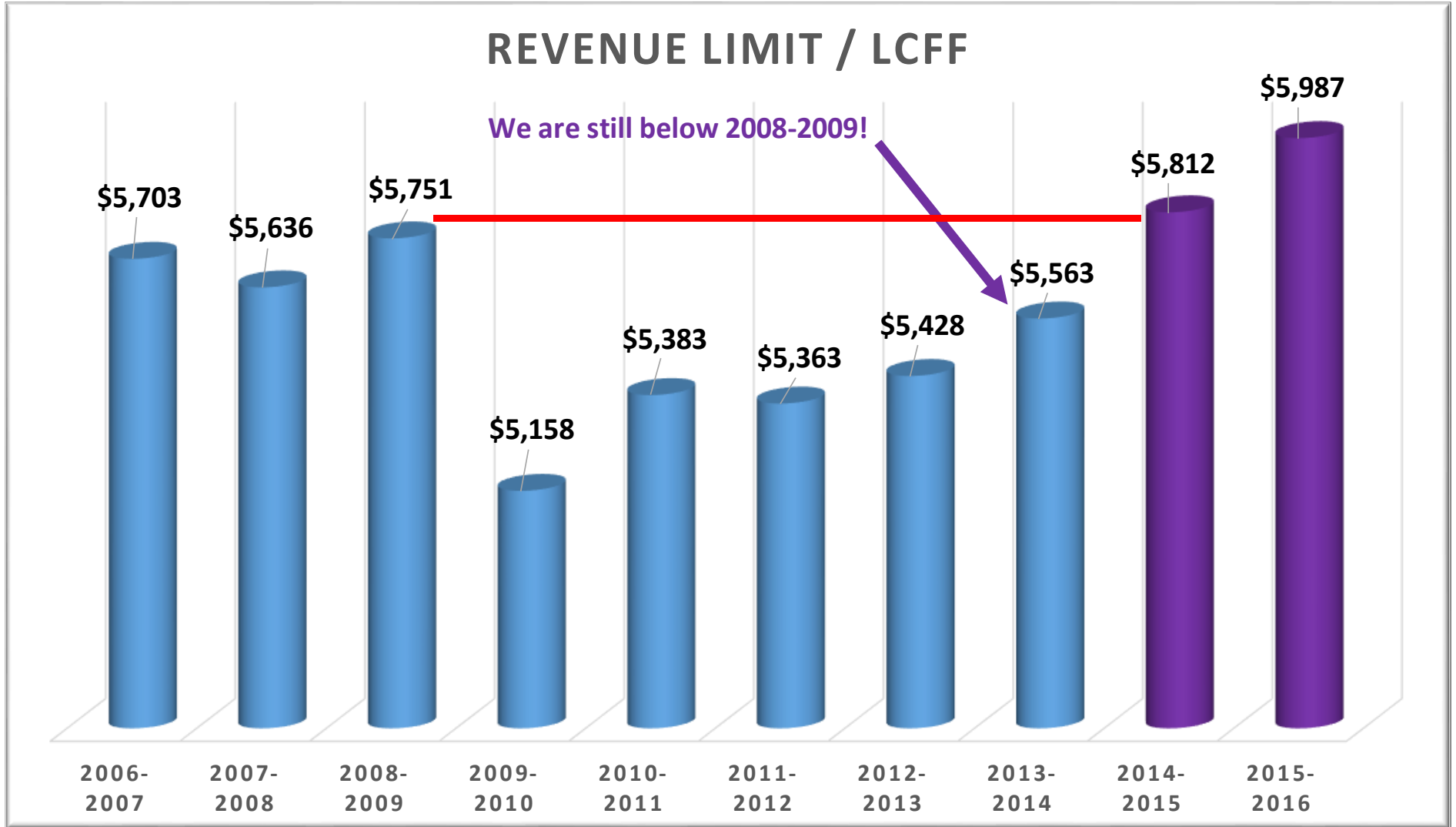


Expenses Continue To Climb Regardless Of Funding



Utility Increases Per ADA





Thank You

Questions?