



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item #12.3

Meeting Date: December 12, 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, Director, Fiscal Services

Approved by: Jonathan P. Raymond, Superintendent

Board of Education Executive Summary

Business Services

Local Control Funding Formula (LCFF) Presentation and Discussion
December 12, 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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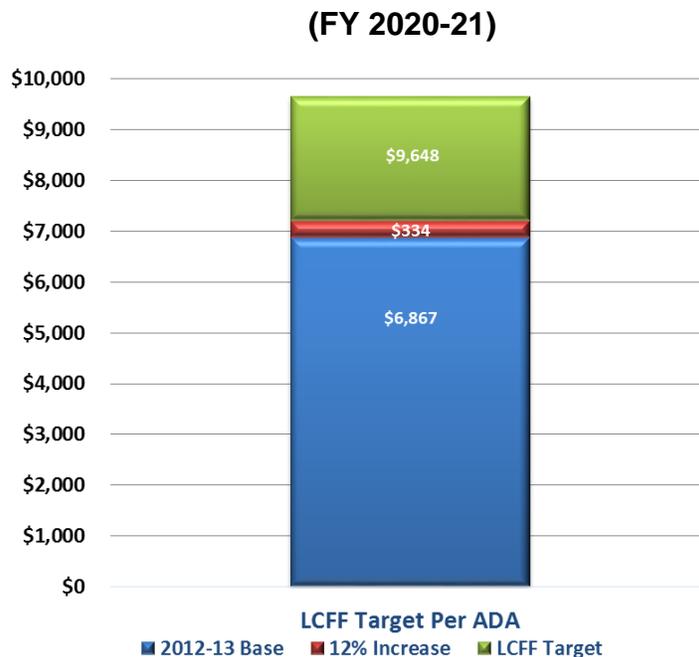


Our 2013-14 LCFF Entitlement is provided below:

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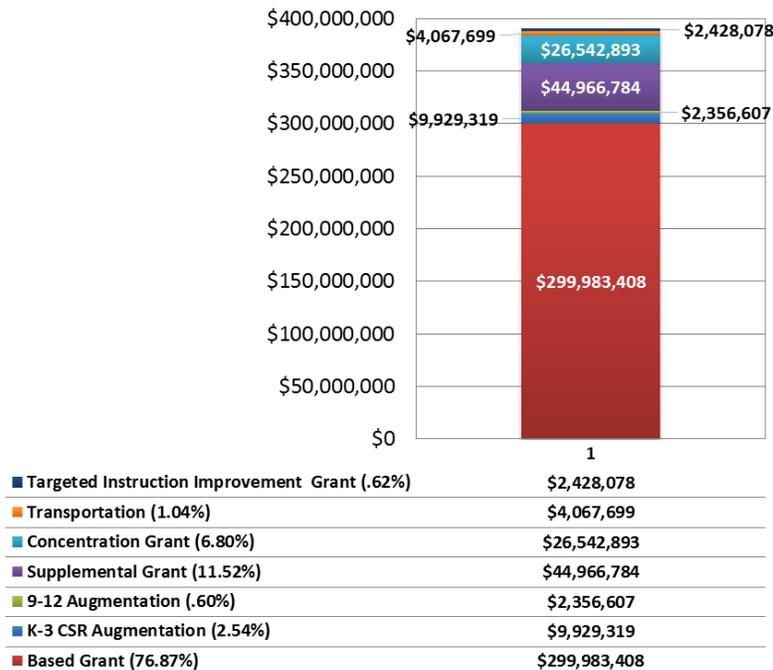
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To obtain the LCFF Target for our school district requires a series of calculations provided below:

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

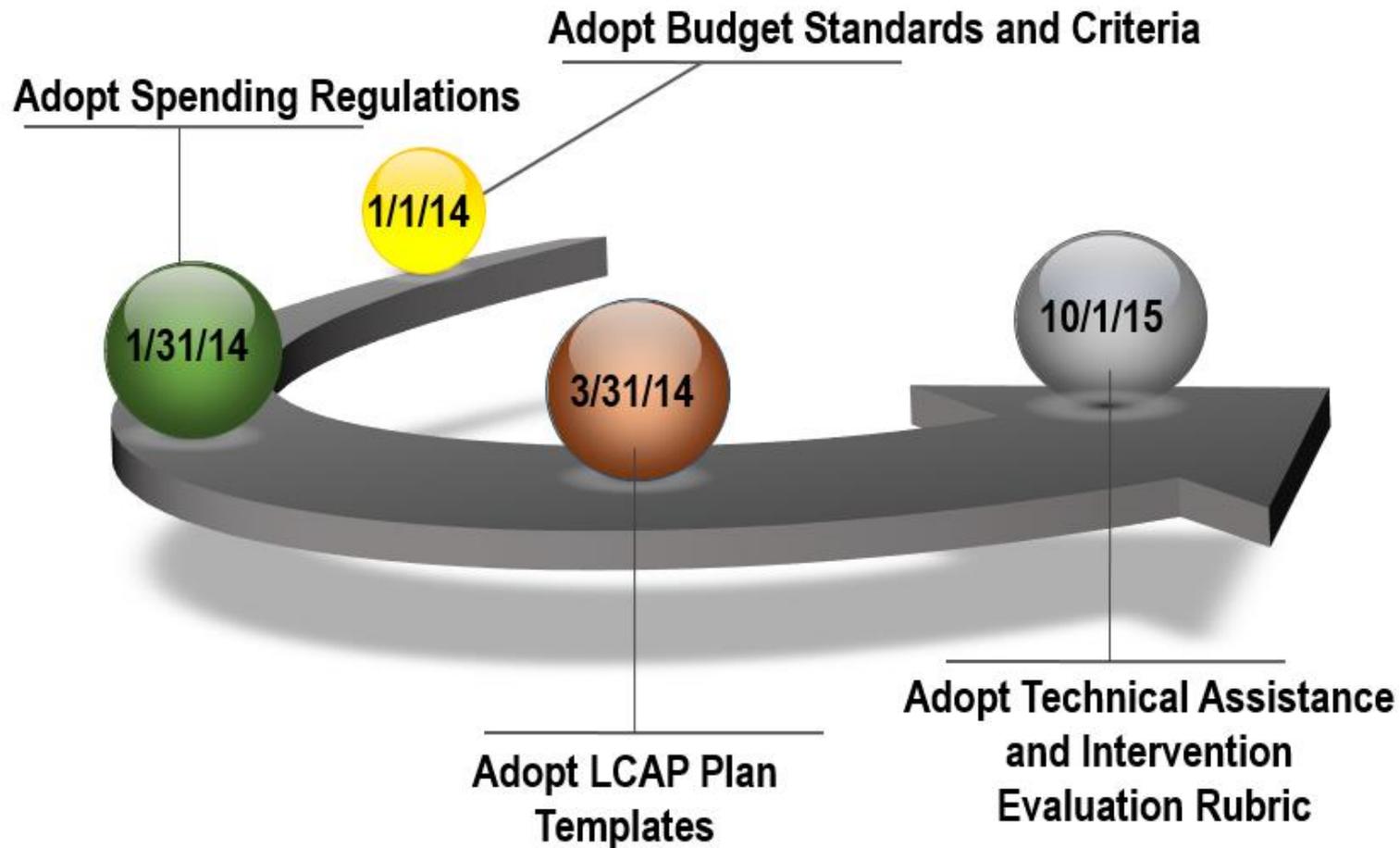
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**Presented By
Ken A. Forrest
Chief Business Officer
Gerardo Castillo
Director of Fiscal Services**

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
K	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

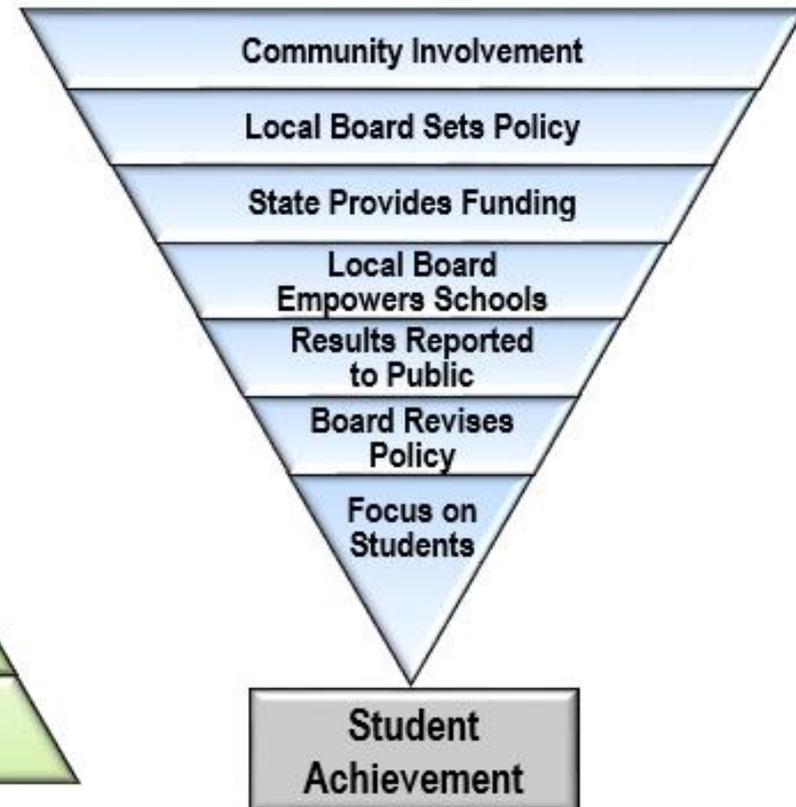
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Old System
State of California



Compliance Model

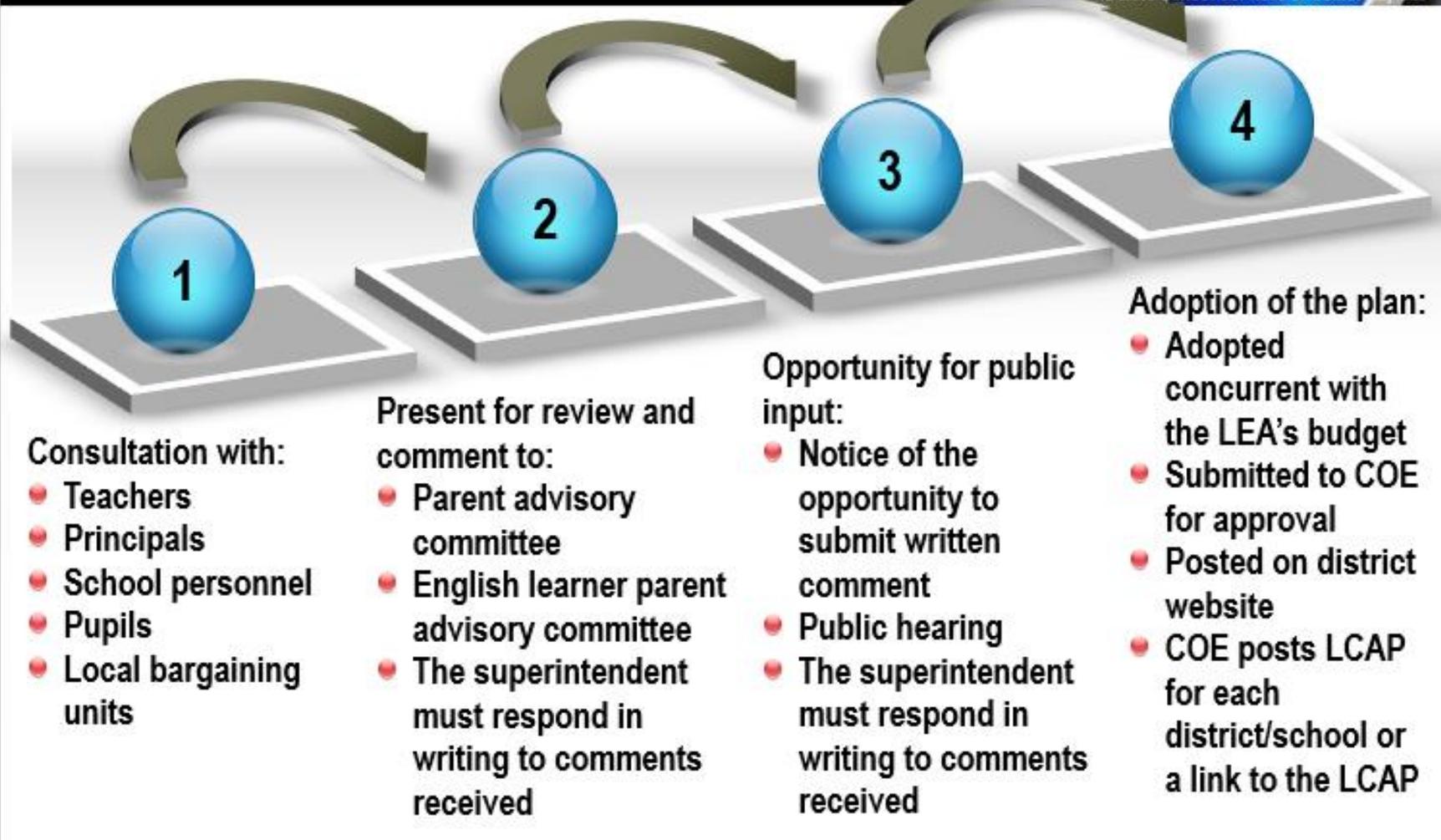
New System



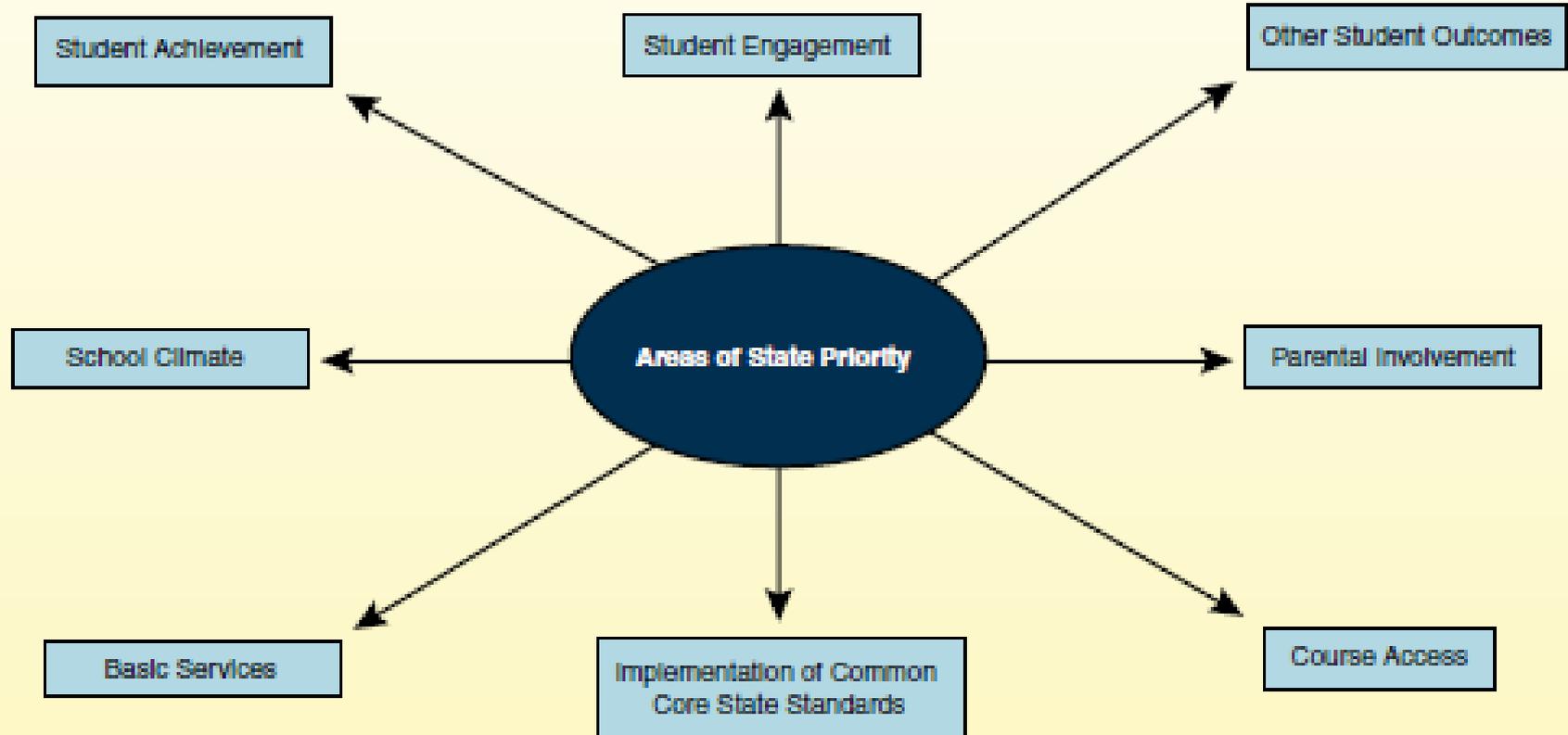
Empowerment Model

Adopting and Updating the Local Control Accountability Plan (LCAP)

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Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP – Local Control and Accountability Plan.

AN LAO REPORT

Required Data for Each of Eight State Priority Areas

Student Achievement

- Performance on standardized tests.
- Score on Academic Performance Index.
- Share of students that are college and career ready.
- Share of ELs that become English proficient.
- EL reclassification rate.
- Share of students that pass Advanced Placement exams with 3 or higher.
- Share of students determined prepared for college by the Early Assessment Program.

Student Engagement

- School attendance rates.
- Chronic absenteeism rates.
- Middle school dropout rates.
- High school dropout rates.
- High school graduation rates.

Other Student Outcomes

- Other indicators of student performance in required areas of study. May include performance on other exams.

School Climate

- Student suspension rates.
- Student expulsion rates.
- Other local measures.

Parental Involvement

- Efforts to seek parent input.
- Promotion of parental participation.

Basic Services

- Rate of teacher misassignment.
- Student access to standards-aligned instructional materials.
- Facilities in good repair.

Implementation of Common Core State Standards (CCSS)

- Implementation of CCSS for all students, including EL.

Course Access

- Student access and enrollment in all required areas of study.

Requirements For LCAP

ARTICLE 4.5. Local Control and Accountability Plans [52060 - 52077]

(Article 4.5 added by Stats. 2013, Ch. 47, Sec. 103.)

52060.

(a) On or before July 1, 2014, the governing board of each school district shall adopt a local control and accountability plan using a template adopted by the state board.

(b) A local control and accountability plan adopted by a governing board of a school district shall be effective for a period of three years, and shall be updated on or before July 1 of each year.

(c) A local control and accountability plan adopted by a governing board of a school district shall include, for the school district and each school within the school district, both of the following:

(1) A description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to Section 52052, to be achieved for each of the state priorities identified in subdivision (d) and for any additional local priorities identified by the governing board of the school district.

For purposes of this article, a subgroup of pupils identified pursuant to Section 52052 shall be a numerically significant pupil subgroup as specified in paragraphs (2) and (3) of subdivision (a) of Section 52052.

(2) A description of the specific actions the school district will take during each year of the local control and accountability plan to achieve the goals identified in paragraph (1), including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state priorities listed in paragraph (1) of subdivision (d).

The specific actions shall not supersede the provisions of existing local collective bargaining agreements within the jurisdiction of the school district.

Introduction:

LEA: _____ Contact (Name, Title, Email, Phone Number): _____ LCAP Year: _____

Local Control and Accountability Plan and Annual Update Template

The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide details regarding local educational agencies' (LEAs) actions and expenditures to support student outcomes and overall performance pursuant to Education Code 52060, 52066, 47605, 47605.5, and 47606.5.

For school districts, pursuant to Education Code 52060, the LCAP must describe, for the school district and each school within the district, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code 52052, including students with disabilities, for each of the state priorities and any locally identified priorities.

For county offices of education, pursuant to Education Code 52066, the LCAP must describe, for each school and program operated, goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code 52052, including students with disabilities, served in county office of education operated schools or programs for each of the state priorities and any locally identified priorities. School districts and county offices of education may additionally coordinate and describe in their LCAPs on the reporting of district students attending county-operated schools and programs, including special education programs.

Charter schools, pursuant to Education Code 47605, 47605.5, and 47606.5, must describe goals and specific actions to achieve those goals for all pupils and each subgroup of pupils identified in Education Code 52052, including students with disabilities, for each of the state priorities as applicable and any locally identified priorities. For charter schools, the inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided.

The LCAP is intended to be a comprehensive planning tool, LEAs may describe actions and expenditures referenced in other plans and from a variety of fund sources when they detail goals, actions, and expenditures related to the state and local priorities. The information contained in the LCAP or annual update may be supplemented by information contained in other plans (including the local educational agency plans pursuant to Section 1112 of Subpart 1 of Part A of Title I of Public Law 107-110) that are incorporated or referenced as relevant in this document. LCAPs must be consistent with school plans submitted pursuant to Education Code 64001.

For each section of the template, LEAs should comply with instructions and use the guiding questions as prompts (but not limits) for completing the information as required by statute. Guiding questions do not require separate narrative responses.

Data referenced in the LCAP must be consistent with the school accountability report card where appropriate.

Local Control and Accountability Plan Draft Template

State Priorities

The state priorities listed in Education Code 52060 and 52066 fall into one of three broad categories, however, LEAs must address each of the state priorities in their LCAP.

A. Conditions of Learning:

Basics: degree to which teachers are appropriately assigned pursuant to Education Code 44258.9, fully credentialed in the subject areas and pupils they are teaching; students have access to standards-aligned instructional materials pursuant to Education Code 60119; and school facilities are maintained in good repair pursuant to Education Code 17002(d) (Priority 1)

Implementation of State Standards: implementation of academic content and performance standards adopted by the state board for all students, including English learners (Priority 2)

Course access: student enrollment in a broad course of study that includes all of the subject areas described in Section 51210 and subdivisions (a) to (i), inclusive, of Section 51220, as applicable (Priority 7)

Expelled students (for county offices of education only): coordination of instruction of expelled pupils pursuant to Section 48926 (Priority 9)

Foster youth (for county offices of education only): coordination of services, including working with the county child welfare agency to share information, responding to the needs of the juvenile court system, and ensuring transfer of health and education records (Priority 10)

B. Pupil Outcomes:

Student achievement: performance on standardized tests, score on Academic Performance Index, share of students that are college and career ready, share of English learners that become English proficient, English learner reclassification rate, share of students that pass Advanced Placement exams with 3 or higher, share of students determined prepared for college by the Early Assessment Program (Priority 4)

Other student outcomes: other indicators of performance in required areas of study (Priority 8)

C. Engagement:

Parent involvement: efforts to seek parent input, promotion of parent participation (Priority 3)

Student engagement: school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, high school graduations rates (Priority 5)

School climate: student suspension rates, student expulsion rates, other local measures including surveys of students, parents and teachers on the sense of safety and school connectedness (Priority 6)

Local Control and Accountability Plan Draft Template

Section 1: Stakeholder Engagement

Meaningful engagement of parents, students, and other stakeholders, including those representing the subgroups identified in Education Code 52052, is critical to the LCAP process. Education Code 52062, 52063, 52068, 52069, and 47606.5 specify the minimum requirements for engagement.

Instructions: Describe the process used to engage parents, students, and the community and how this engagement contributed to the LCAP and annual update.

Guiding Questions:

- 1) How have parents, community members, students, local bargaining units and other stakeholders (e.g., local educational agency personnel, county child welfare agencies, county offices of education foster youth services program, court appointed special advocates, foster youth, foster parents, education rights holders and other foster youth stakeholders, and others as appropriate) been engaged and involved in developing, reviewing, and supporting implementation of the LCAP?
- 2) Have stakeholders been included in the LEA's process in a timely manner to allow for engagement in the development of the LCAP?
- 3) Was information (quantitative and qualitative) related to the state priorities and used by the LEA to inform the LCAP goal setting process made available to stakeholders?
- 4) What changes were made in the LCAP prior to adoption as a result of written comments or other feedback received by the LEA through any of the processes specified in statute?
- 5) What specific actions were taken to meet statutory requirements for stakeholder engagement pursuant to Education Code 52062, 52068, and 47606.5, including engagement with representative parents of students identified in Education Code 42238.01?
- 6) In the annual update, how has the involvement of these stakeholders supported improved outcomes for students?

Involvement Process	Impact on LCAP

Local Control and Accountability Plan Draft Template

Section 2: Goals and Progress Indicators

Education Code 52060, 52061, 52066, 52067, and 47606.5 require the LCAP to include a description of the annual goals, for all pupils and each subgroup of pupils, for each state priority and any local priorities and require the annual update to include a review of progress towards the goals and any changes to the goals.

Instructions: Describe annual goals and expected and actual progress towards meeting goals. This section must include specifics over the term of the LCAP and in each annual update year, a review of progress made in the past fiscal year, based on an identified metric. The metrics may be quantitative or qualitative, although LEAs must at minimum use the specific metrics that statute explicitly references as required elements for measuring progress within a particular state priority area. Goals must address each of the state priorities and any additional local priorities; however one goal may address multiple priorities. The goals must reflect outcomes for all students and include specific goals for specific subgroups, including pupils with disabilities, and school sites. An LEA may incorporate or reference other plans or actions that are being undertaken to meet the goal.

Guiding Questions:

- 1) What are the LEA's goals to improve student outcomes? How do these goals relate to the state priorities and locally identified priorities?
- 2) What are the specific goals for any individual school sites or subgroups that add to or differentiate from the LEA's goals for all students or the LEA as a whole?
- 3) What are the specific outcomes/ metrics/ noticeable changes associated with each of the goals annually and over the term of the LCAP?
- 4) In an annual update year, what incremental changes/progress have been realized and how did these compare to changes/progress predicted? What modifications were made as a result of this comparison?
- 5) What data (quantitative and qualitative) were considered/reviewed to develop goals around the state or local priorities and review progress towards goals in the annual update? What data were considered/reviewed for individual school sites or subgroups identified in Education Code 52052?

Local Control and Accountability Plan Draft Template

Section 3: Actions, Services, and Expenditures

Education Code 52060, 52066, 52064, 52067, and 47606.5 require the LCAP to include a description of the specific actions an LEA will take to meet the goals identified and a listing and description of the expenditures required to implement the specific actions.

Instructions: Identify annual actions to be provided to meet the goals described in Section 2 and describe expenditures to implement each action. Actions may describe a group of services that are implemented to achieve identified goals. The actions and expenditures must reflect specifics within a goal for the specific subgroups identified in Education Code 52052, including pupils with disabilities, and school sites as needed. In describing the actions and expenditures for low-income, English learner, foster youth students as identified in Education Code 42238.01, the LEA must identify supplemental and concentration funds used and when those funds are used in a districtwide, schoolwide, countywide, or charterwide manner. In the annual update, the LEA must describe any changes to actions as a result of a review of progress. The LEA may reference all fund sources used to support actions and services. Expenditures must be classified using the California School Accounting Manual as required by Education Code 52061 and 52067.

Guiding Questions:

- 1) What services will be provided to all students, subgroups of students identified pursuant to Education Code 52052, school sites, English learners, low-income students, and foster youth to achieve goals identified in the LCAP?
- 2) How do these services linked to identified goals and performance?
- 3) What expenditures support changes to services as a result of the goal identified? Where can these expenditures be found in the LEA budget?
- 4) In the annual update, how have the services addressed the needs of all students, subgroups of students identified pursuant to Education Code 52052, school sites, English learners, low-income students, and foster youth and did they result in the desired outcomes?
- 5) In the annual update, what changes in actions, services, and expenditures have been made as a result of reviewing past progress and/or changes to goals?

Local Control and Accountability Plan Draft Template

A. What actions, and the LEA may include any services that support these actions, are provided for ALL students, including subgroups of students identified pursuant to Education Code 52052 and specific school sites?

Actions and Services	What actions/services are provided in each year? What are the anticipated expenditures for each action?			Related to goal? (Identify specific goal from Section 3)
	Year 1: 20XX-XX	Year 2: 20XX-XX	Year 3: 20XX-XX	

B. Identify actions, and the LEA may include any services that support these actions, that will serve low-income, English learner, foster youth students as identified in Education Code 42238.01 and pupils redesignated as fluent English proficient.

Actions and Services	What actions/services are provided in each year? What are the anticipated expenditures for each action?			Related to goal? (Identify specific goal from Section 3)
	Year 1: 20XX-XX	Year 2: 20XX-XX	Year 3: 20XX-XX	
1) For Low Income:				
2) For English Learners:				
3) For Foster Youth:				
4) For redesignated fluent English proficient:				

Local Control and Accountability Plan Draft Template

- C. Describe the increase in funds in the LCAP year apportioned to the LEA on the basis of the number and concentration of low income, foster youth, and English learner students. Describe how the LEA is expending these funds in the LCAP year. Include a description and justification of the use of any funds in districtwide, schoolwide, countywide, or charterwide manner. (See 5 CCR 15496 for guidance.)

- D. Demonstrate how the actions, services, and expenditures from LCFF funding detailed for low income, foster youth, and English learners in the LCAP provide for increased or improved services for these students in proportion to increase in funding provided for such student in that year. An LEA may describe how the proportionality standard is met using a quantitative or qualitative description. In the 2014-15 LCAP year also describe how the LEA meets the intent of Education Code 42238.07 in the 2013-14 fiscal year.

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
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

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

**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
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



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
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

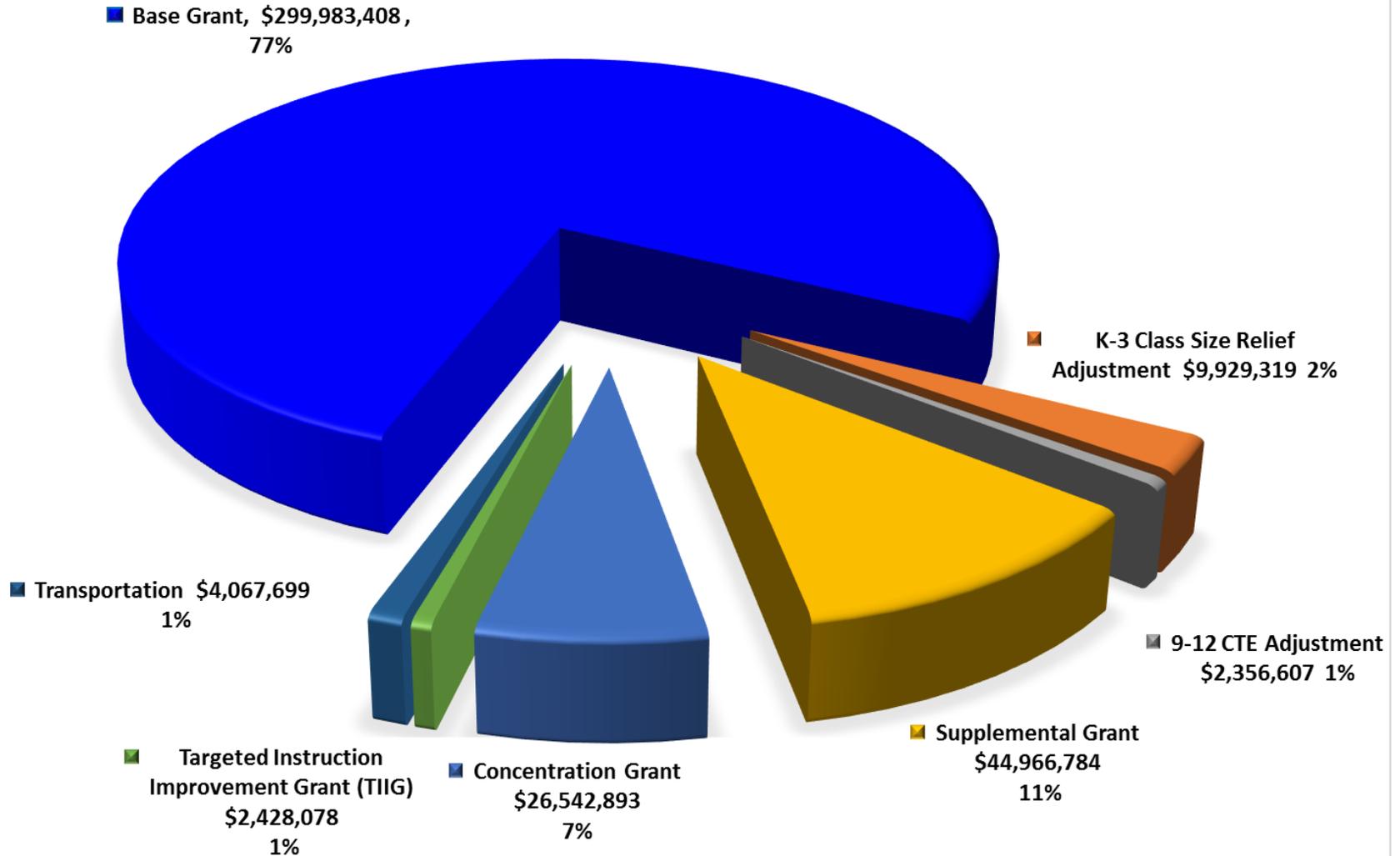
**Additional amount for Supplemental & Concentration for
FY 2013-2014 \$1,305,950**

**Estimated Designation for Supplemental & Concentration
FY 2014-2015 \$17,877,419.25**

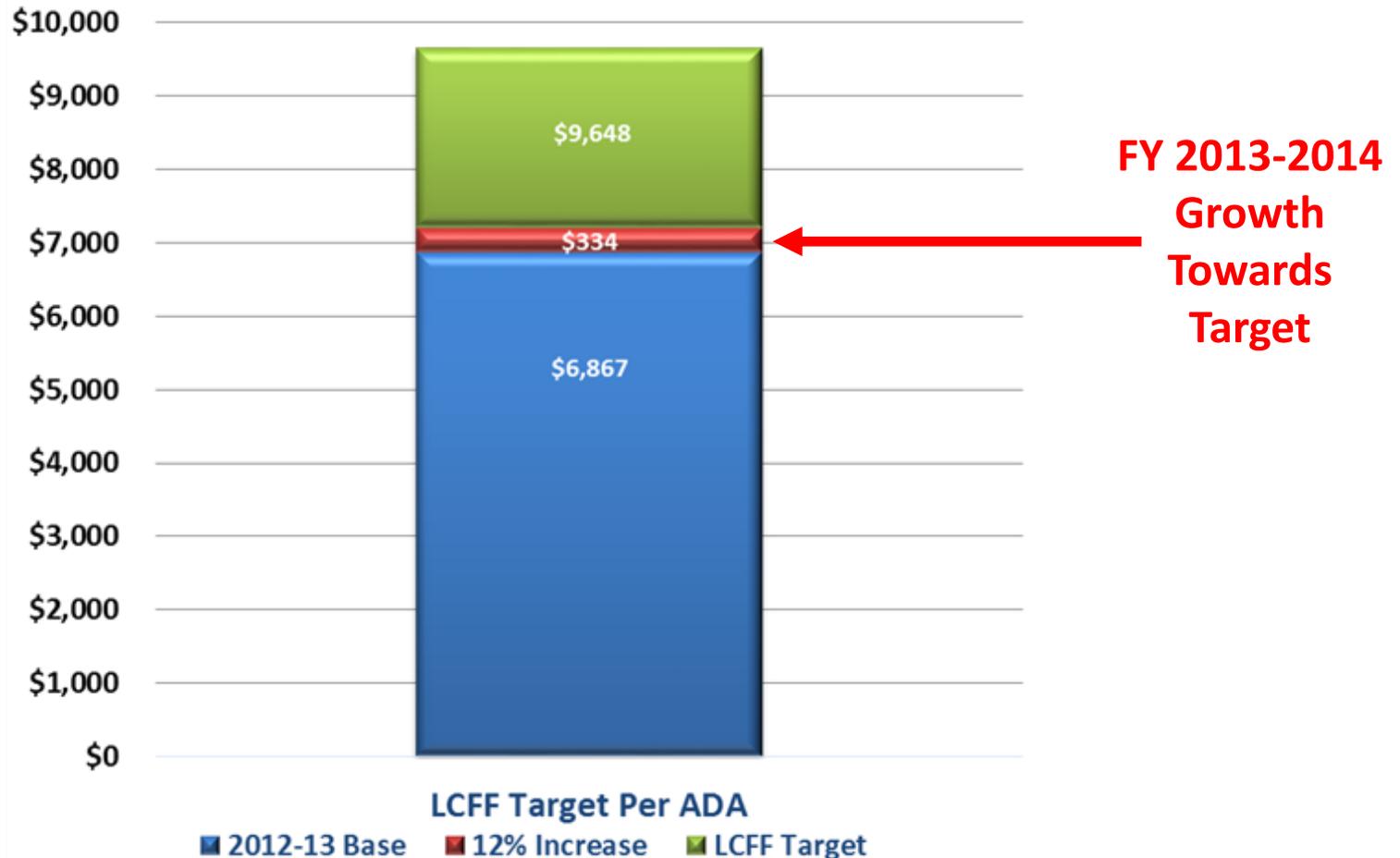
Meaning This Amount Will Be Accountable

Components of LCFF Target

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

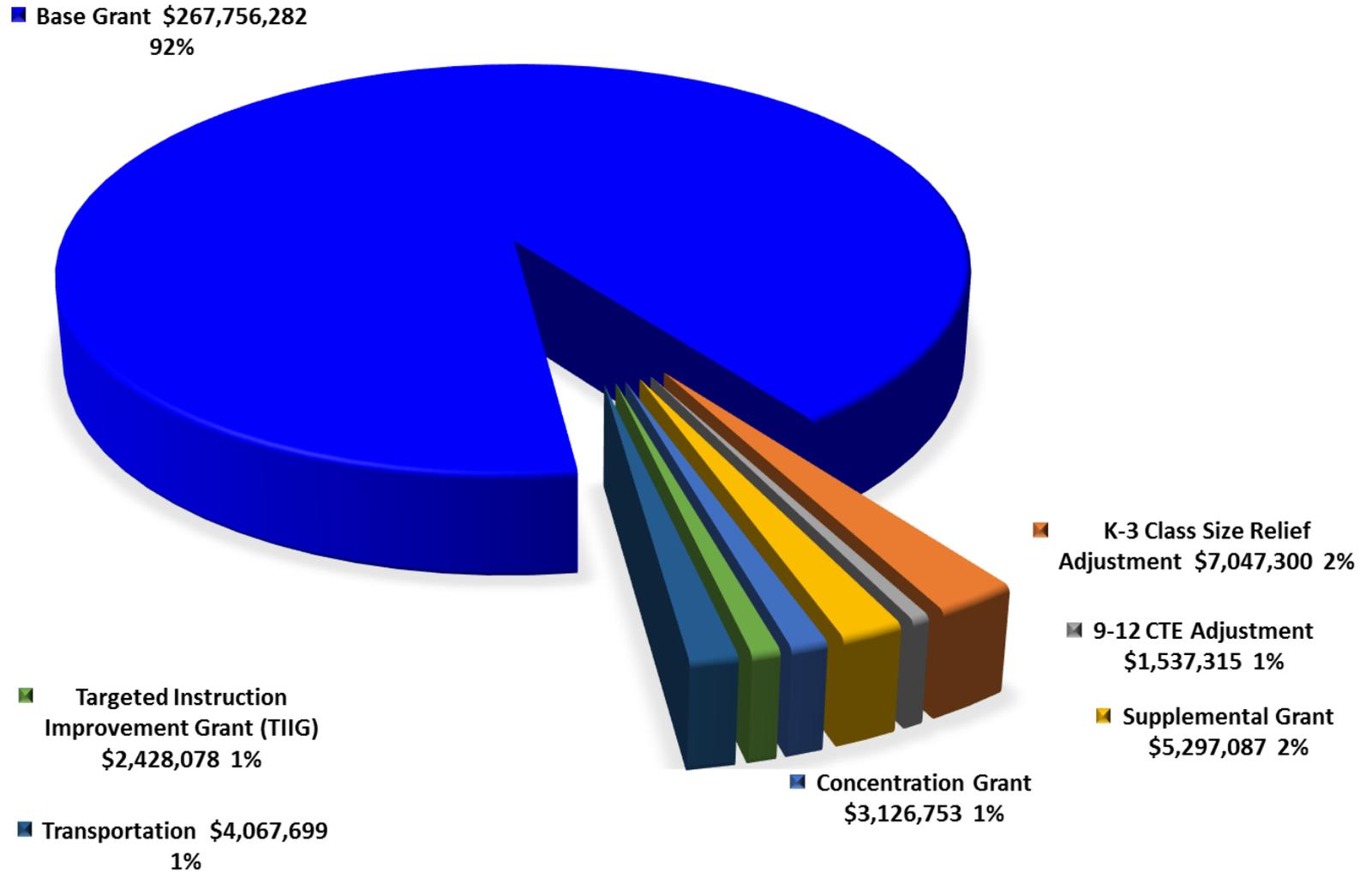


2013-14 Growth Toward Target



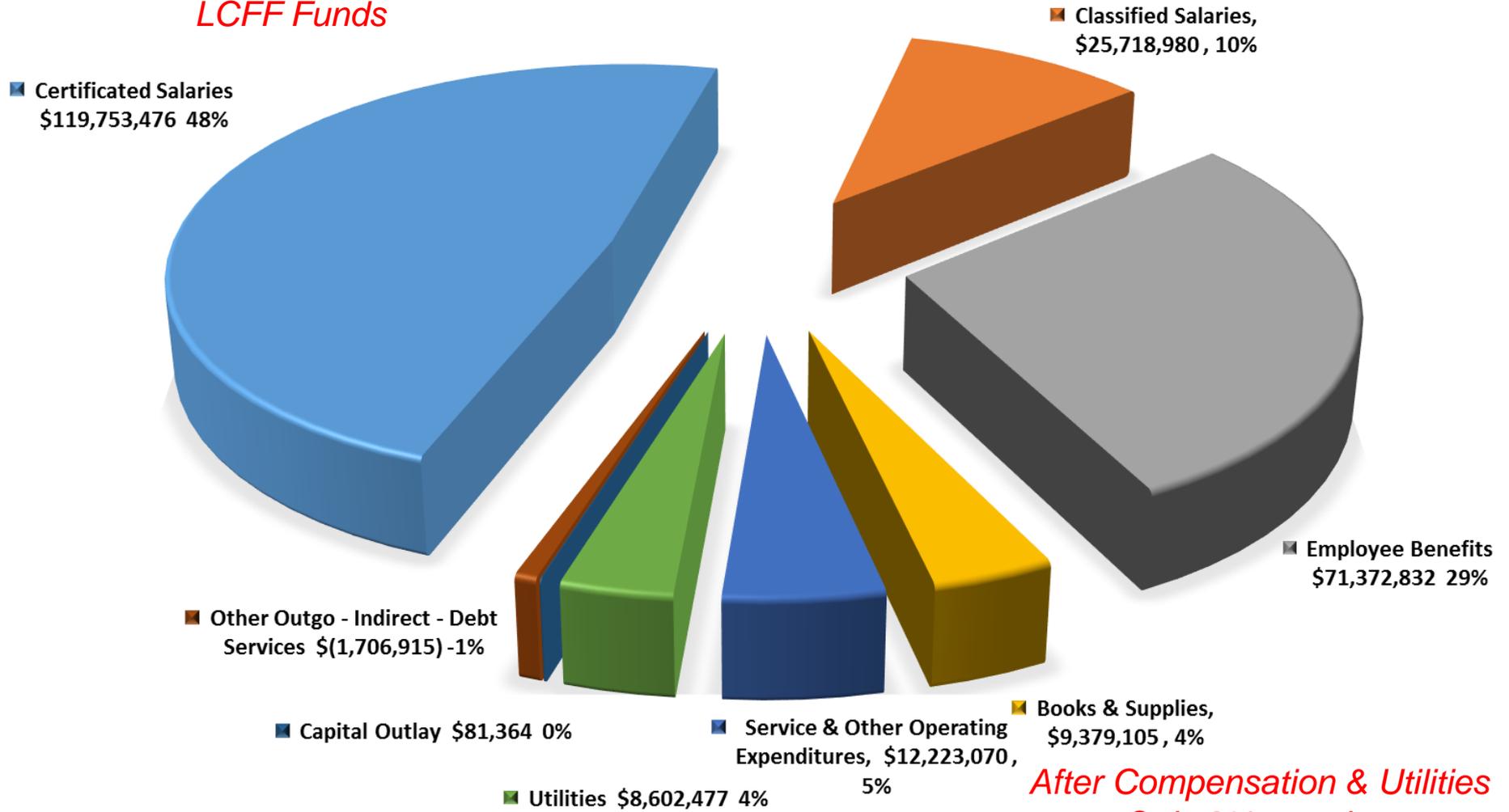
Components of LCFF Current Year

**CURRENT YEAR LCFF COMPONENTS
FY 2013-2014**



CURRENT YEAR FY 2013-2014 EXPENDITURES BY MAJOR OBJECT

Total Compensation 88% of LCFF Funds



After Compensation & Utilities Only 8% remains.

- December 16th LCAP Advisory meeting;
Serna Center; 6:00-7:30 PM

- January-February
 - ✓ LCAP Advisory Committee meetings to gather input prior to development of the District's LCAP
 - ✓ Additional Stakeholder Engagement

- March-April
 - ✓ Develop LCAP

- May-June
 - ✓ Complete Plan – Adopt LCAP & Budget

Thank You

Questions?