

# SAUSALITO MARIN CITY SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA (LCFF) &  
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)  
What it is and what it means to Sausalito Marin City  
School District

October 24, 2013

- Early Planning
- Communication
- Accountability
- Measurable Outcomes
- Budget aligned with educational goals
- Budget approval tied to approval of LCAP

**KEY ISSUES UNDER LCFF**

- ADA Funding Targets
  - Grade Level Base Grants
    - K-3 (\$6,952/ADA), 4-6 (\$7,056/ADA), 7-8 (\$7,266/ADA), 9-12 (\$8,419/ADA)
  - Grade Span Adjustments
    - K-3 Class Size (10.4% = \$723/ADA )
    - 9-12 Originally for CTE (2.6% = \$219/ADA)
  - Need Based Supplemental Funding
    - Percentage of enrollment
      - Supplemental funding equal to 20% Base Grade Span
      - Concentration funding equal to 50% Base Grade Span for percentage greater than 55% of enrollment

**LCFF FUNDING ELEMENTS**

- Unduplicated Counts
  - CALPADS data
    - California Longitudinal Pupil Achievement Data System
  - Based on percentage of enrollment
    - Eligible students counted once
      - English Learners
      - Free & Reduced Priced Meals (Low Income)
      - Foster Youth

**LCFF FUNDING ELEMENTS**

- K-3 Class Size Adjustment
  - Different from Class Size Reduction
- During implementation of the LCFF, and as condition of receipt of this adjustment, districts will be required to either
  - Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future,
  - Collectively bargain an alternative class size ratio for this grade span, or
  - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF

**LCFF FUNDING ELEMENTS**

- Add-On (no COLAs)
  - Targeted Instructional Improvement Grant (TIIG); SMCSD amount = \$478,069
- Home-To-School Transportation
  - Ongoing Maintenance of Effort on Funds Received
    - No less than the amount of funds the school district expended for home-to-school transportation in the 2012-2013 fiscal year; SMCSD amount = \$ 467

**LCFF FUNDING ELEMENTS**

- No Change to their ability to keep excess taxes
  - Guaranteed same state funding as received in 2012-2013 (Hold Harmless ~ Districts, charters and COEs to receive no less than total state revenue received in 2012-13, including most categorical funds)
    - Categorical Funds under LCFF lose their restrictions
    - No Strings attached
  - Some basic aid districts will become state funded
    - Result of additional state funding
    - Result of LCFF formula
    - Result of growth in enrollment
- Accountability System
  - Appears balanced between local and state control
- Transition Funding
  - Projected over 8 years
  - Funded through projected growth in Prop 98
  - Amended for growth (or decline) in ADA

## **BASIC AID DISTRICTS**

**PART I - LOCAL CONTROL FUNDING FORMULA ~  
SAUSALITO MARIN CITY SCHOOL DISTRICT**

**CALCULATE LCFF TARGET – Year 8 Target**

						COLA	1.570%	
Unduplicated as % of Enrollment					90.00%	90.00%	2013/14	
		<b>ADA</b>	<b>Base</b>	<b>Grade Span</b>	<b>Supplemental</b>	<b>Concentration</b>	<b>TARGET</b>	
<b>Grades K-3</b>		60.51	6,952	723	1,382	1,343	629,304	
<b>Grades 4-6</b>		38.25	7,056		1,270	1,235	365,708	
<b>Grades 7-8</b>		24.61	7,266		1,308	1,272	242,310	
<b>Grades 9-12</b>		-	8,419	219	1,555	1,512	-	
<b>Subtract NSS</b>		-	-	-			-	
<b>NSS Allowance</b>			-				-	
<b>TOTAL BASE</b>		123.37	869,374	43,749	164,393	159,808	1,237,322	
Targeted Instructional Improvement								478,069
Transportation								467
<b>LOCAL CONTROL FORMULA FUNDING (LCFF) YEAR 8 TARGET</b>								<b>1,715,858</b>

**How the formula works in SMCSD**

CALCULATE ECONOMIC RECOVERY TARGET					2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21					7,501.58	8,581.12
Charter General Purpose BG/ADA inflated to 2020/21					N/A-	N/A-
Categorical Base per ADA					6,948.17	6,948.17
Total Economic Recovery Target per ADA					14,449.75	15,529.29
Statewide 90 <sup>th</sup> percentile rate					14,500.00	14,500.00
<b>2020-21 LCFF Target rate per ADA</b>					<b>\$12,493.51</b>	<b>\$14,292.13</b>
ECONOMIC RECOVERY TARGET per ADA						-
ECONOMIC RECOVERY TARGET x 2012-13 ADA						-
ECONOMIC RECOVERY TARGET PAYMENT						1/8

**How the formula works in SMCSD**

<b>CATEGORICAL FUNDING REPEALED WITH LCFF</b>	<b>2012-13</b>	<b>Before Sec 12.42; Before the Fair Share Reduction</b>
<b>Title</b>	<b>Actual Awarded</b>	<b>Reduction</b>
Arts & Music Block Grant	5,709	7,122
Child Oral Health Assessments	403	503
Deferred Maintenance	4,829	6,024
Economic Impact Aid	174,417	174,417
Gifted & Talented	4,498	5,611
Home to School Transportation & Sm School Bus Replacement	467	583
Inst Materials Block Grant	6,959	8,681
K-3CSR 12-13	74,970	74,970
Math & Reading Prof Development	3,006	3,750
Sch & Library Improvement BG	26,238	32,732
School Safety Block Grant	7,990	9,968
Supplemental Instruction	22,682	28,296
Supplemental Sch Counseling	4,177	5,211
Targeted Instructional Improvement	478,069	596,393
MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS	-	-
Total Categorical Program Funding incorporated into LCFF	814,414	
Total Categorical Program Funding before Section 12.42 reduction		954,261
Categorical funding per ADA incorporated into ERT		6,948

**How the formula works in SMCS D**

**PART I - LOCAL CONTROL FUNDING FORMULA ~  
WILLOW CREEK ACADEMY**

**CALCULATE LCFF TARGET – Year 8 Target**

						COLA	1.570%
Unduplicated as % of Enrollment					52.94%	52.94%	<b>2013/14</b>
		<b>ADA</b>	<b>Base</b>	<b>Grade Span</b>	<b>Supplemental</b>	<b>Concentration</b>	<b>TARGET</b>
<b>Grades K-3</b>		197.55	6,952	723	813		1,676,804
<b>Grades 4-6</b>		71.67	7,056		747		559,241
<b>Grades 7-8</b>		53.78	7,266		769		432,122
<b>Grades 9-12</b>		-	8,419	219	915		-
<b>Subtract NSS</b>		-	-	-			-
<b>NSS Allowance</b>			-				-
<b>TOTAL BASE</b>		323.00	2,269,837	142,829	255,502		2,668,168
Targeted Instructional Improvement							N/A
Transportation							N/A
<b>LOCAL CONTROL FORMULA FUNDING (LCFF) YEAR 8 TARGET</b>							2,668,168

**How the formula works in WCA**

CALCULATE ECONOMIC RECOVERY TARGET					2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21						
Charter General Purpose BG/ADA inflated to 2020/21					6,754.42	7,726.43
Categorical Base per ADA					1,078.15	1,078.15
Total Economic Recovery Target per ADA					7,832.57	8,804.58
Statewide 90 <sup>th</sup> percentile rate					14,500.00	14,500.00
<b>2020-21 LCFF Target rate per ADA</b>					<b>\$9,594.27</b>	<b>\$ 10,975.50</b>
ECONOMIC RECOVERY TARGET per ADA						N/A-
ECONOMIC RECOVERY TARGET x 2012-13 ADA						N/A-
ECONOMIC RECOVERY TARGET PAYMENT						1/8

**How the formula works in WCA**

<b>CATEGORICAL FUNDING REPEALED WITH LCFF</b>	<b>2012-13</b>	<b>Before Sec 12.42; Before the Fair Share Reduction</b>
<b>Title</b>	<b>Actual Awarded</b>	<b>Reduction</b>
Arts & Music Block Grant	2,855	3,562
Charter School Categorical Block Grant	172,245	214,876
K-3CSR 12-13	81,396	81,396
<b>MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS</b>	<b>-</b>	<b>-</b>
Total Categorical Program Funding incorporated into LCFF	256,496	
Total Categorical Program Funding before Section 12.42 reduction		299,834
Categorical funding per ADA incorporated into ERT		1,078

**How the formula works in WCA**

- Beginning in 2013-2014, LEAs are expected to begin rethinking their approach to planning, budgeting, and using funds aligned to the following eight state priorities included in Education Code (EC) 52060(d)
  - Credentials/Materials (Ex. Williams requirement)
  - Pupil Outcomes (Ex. Internal assessments)
  - Parental Involvement (Ex. Site Council)
  - Pupil Achievements
  - Pupil Engagement
  - School Climate
  - Adopt Standards (Implementation of Common Core State Standards (AB 86))
  - Course of Study

## **LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

- On or before July 1, 2014, and every three years thereafter, LEAs must adopt the LCAP using the template adopted by the SBE
  - LCAP Must Include:
    - Annuals Goals: Based on state priorities for all students and “numerically significant” subgroups”
    - Specific Actions: Steps LEA will take to accomplish annual goals, district wide & school site based
    - Description of Expenditures: List/description of expenditures related to implementing specific actions in LCAP and “unduplicated” students/sub-groups. LEAs are allowed to use LCFF funds in a manner no more restrictive than the federal Title I requirement (E.C. 42238.07)
- NOTE: 2013-2014 is the Year of Transition
  - The State Board of Education (SBE) still need to develop regulations and templates (**going to be approved at their board meeting November 2014**)

# LCAP REQUIREMENTS

- JANUARY 31, 2014
  - Approve Revisions to LCAP Template
  - Adopt Expenditure Regulations
  - Present to Local School Boards District Draft of the LCAP
- MARCH 31, 2014
  - Adopt LCAP Template
- JULY 1, 2014
  - Update/Adopt Approved LCAP
- AUGUST 15, 2014
  - Questions Submitted/Answered
- OCTOBER 1, 2015
  - Adopt Evaluation Rubrics
  - LEA LCAP Approval Required
- NOTE: Between January and March Districts should be working on aligning budget priorities with LCAP goals

## LCAP TIMELINE