



# School Funding Before & After LCFF

Before LCFF	After LCFF
Revenue Limits	LCFF base funding differentiated by grade span
State categorical programs with temporary tiered flexibility	Unduplicated pupil weights, including concentration funding
K-3 class size reduction limited funding with unlimited class sizes	K-3 class size reduction, target 24:1
Accountability and performance process separate from funding	Local Control Accountability Plans required
Unchanged	
<ul style="list-style-type: none"><li>• Financial audits</li><li>• Compliance with Williams</li><li>• School Accountability Report Cards</li><li>• Federal funding, planning, and accountability requirements</li><li>• Local educational agency as subgrantee of the state</li></ul>	



# Key Precepts of LCFF

Based on specific considerations:

- Equity, additional resources for students with greater needs
  - Low-income students
  - English learners
  - Foster youth
- Local decision-making and stakeholder involvement
- Accountability
- Transparency
- Alignment of budgeting with accountability plans



# Changes Made by LCFF

**Categorical Funding** for specific purposes with many rules

**Revenue Limit**, based on historical amounts per student with **many** adjustments



**Pre-LCFF**

**LCFF Supplemental** provided to address needs of English Learners, low income, and foster youth

**LCFF Base Grant** is the same for every local educational agency with adjustments based on grade level



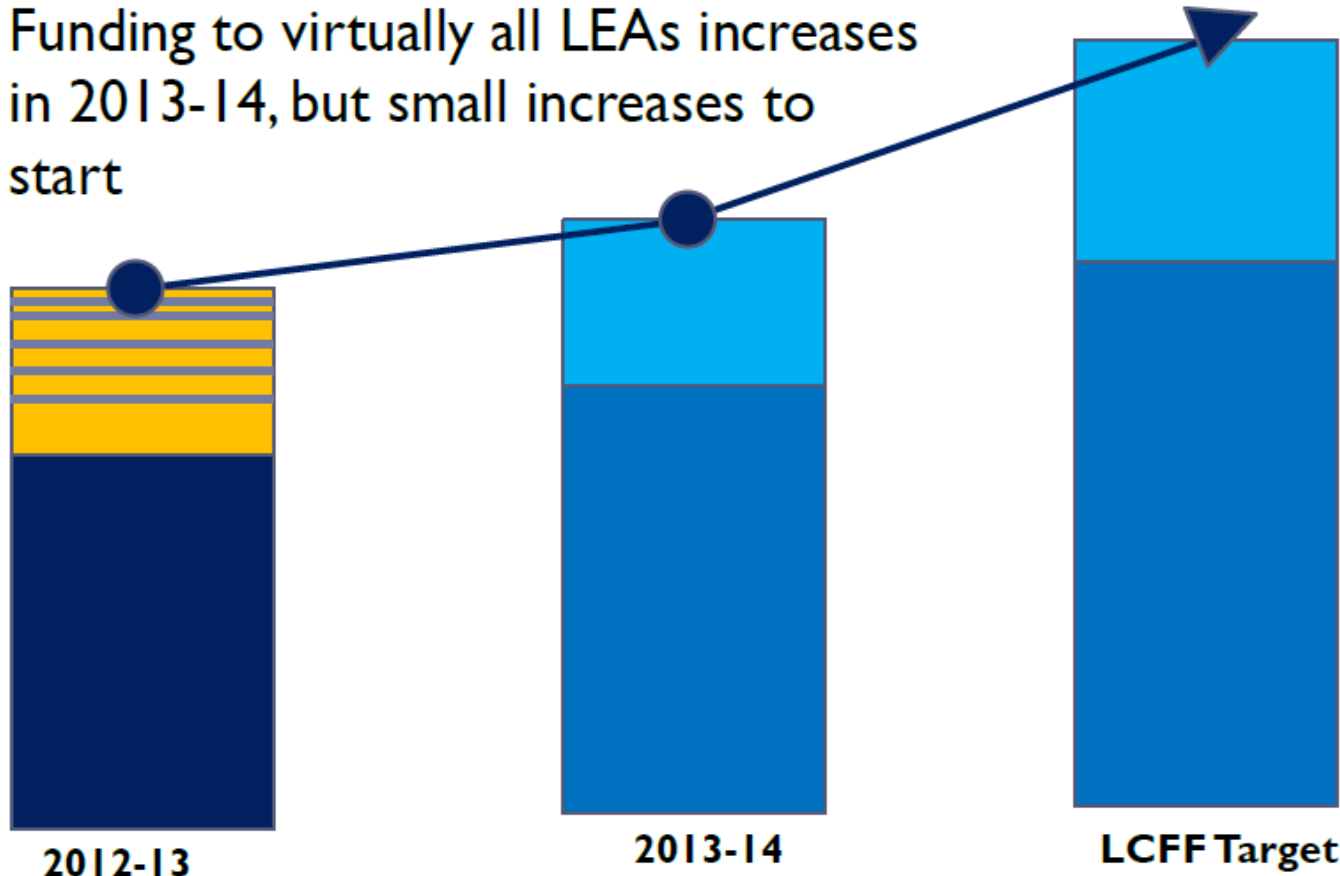
**LCFF**

This figure shows two bar graphs. The bar graph on the left, labeled "Pre-LCFF" shows a blue bar for revenue limits with a yellow bar with light blue lines depicting categorical programs. On the right side there is a bar labeled "LCFF" that is comprised a medium-blue bar representing LCFF Base Grant and a brighter blue bar that represents LCFF Supplemental funding

Source: West Ed/State Board of Education

# LCFF Targets – 2013-14 Beginning of Something More

- ▶ Funding to virtually all LEAs increases in 2013-14, but small increases to start



This figure shows three bar graphs showing progressively increasing amounts of funding. This graph on the left, shows funding level for 2012-13, followed by a slightly higher amount in 2013-14 funder LCFF. The final bar graph on the right shows full funding for LCFF, which is higher than the other two graphs.

Source: West Ed/State Board of Education



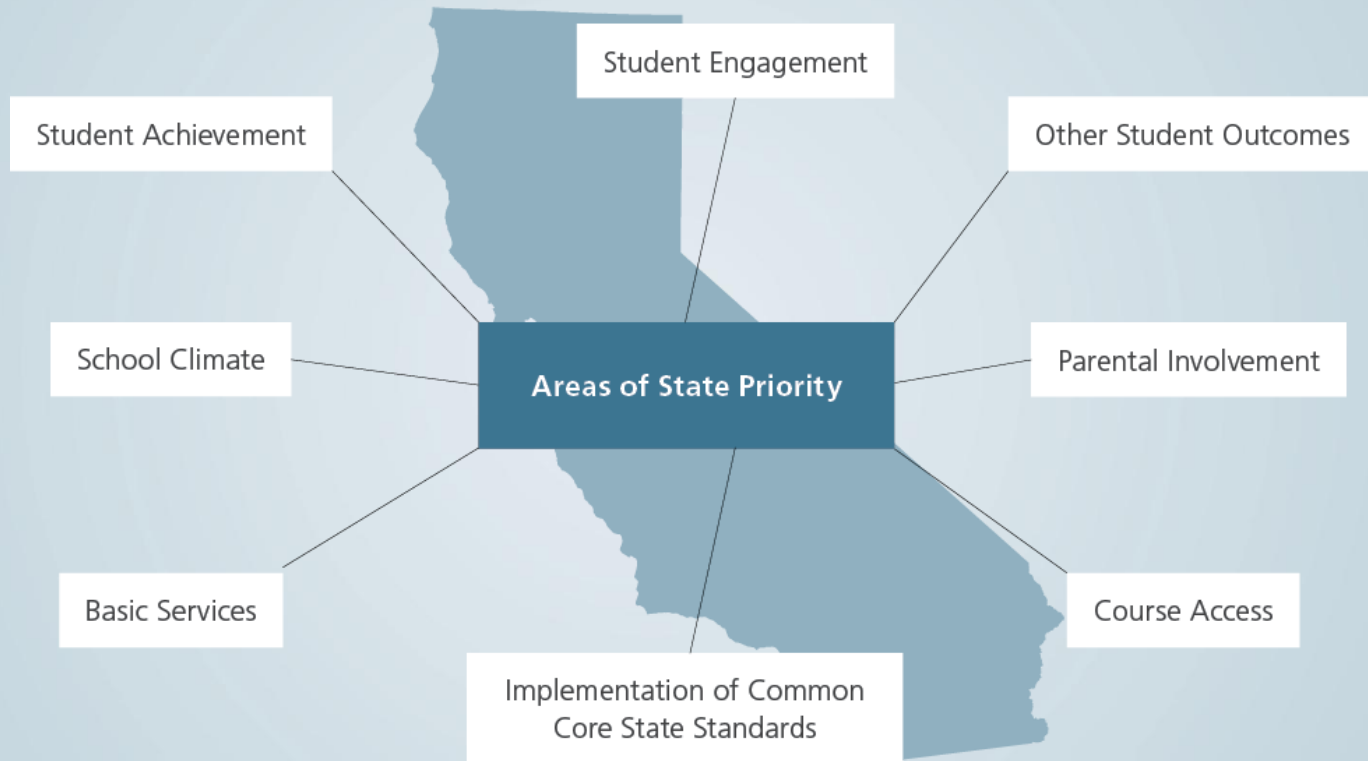
# Considerations

- Grant levels are targets
- Economic Recovery Targets
- Class Size Reduction (CSR) now 24:1
- Targeted Instructional Improvement Grant (TIIG) and Transportation frozen at 2012-13 funding level and received as add-ons.
- Transportation money must be spent on transportation
- Districts in Transportation JPAs or ROC/P JPAs shall not redirect that funding for 2 years
- Adult Ed and ROC/P expenditures must not drop below 2012-13 levels for 2 years.
- Basic Aid Districts
- Charter Schools

# Local Control & Accountability Plans (LCAPs)

## Eight Areas of State Priority Must Be Addressed in LCAPs

*(Local Control and Accountability Plan)*



*Source: Legislative Analyst's Office, "An Overview of the Local Control Funding Formula" (07/13)*



# LCFF Key Dates

- January 2014
  - State agencies update standards for adoption of local budgets
  - State Board adopts regulations on expenditure of supplemental and concentration funds
  - Changes recommended to revise the Academic Performance Index
- March 2014
  - State Board adopts template for Local Control and Accountability Plans (LCAPs)
- June/July 2014
  - Local educational agencies have established local policies to implement
  - Local educational agencies adopt LCAP aligned with budget
- October 2015
  - State Board adopts rubrics for evaluation and technical assistance

# Know your LCFF Governance Calendar

- Fall: Stakeholder meetings/Goal setting
- Winter: Tie budget to priorities
- Spring: Finalize budget / LCAP adoption
- Summer: Report outcomes and align work





# CSBA LCFF Presentations

- Fresno/Madera/Kings Counties
  - Friday, September 6 - 5:30 to 7:30 pm
    - Pacific Union Elementary School, Fresno
- Los Angeles
  - Wednesday, September 11 - 5:30 to 8:00 pm
    - Los Angeles County Office of Education, Downey
- San Diego
  - Thursday, September 12 - 5:30 to 8:00 pm
    - San Diego County Office of Education, San Diego
- San Mateo COE & Santa Clara SBA
  - Wednesday, September 18 - 5:00 to 7:00 pm
    - San Mateo County Office of Education, Redwood City
- Sacramento
  - End of September - 5:30 to 8:00 pm
    - Location TBD