



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
L P S D F W R Q R X U ' L V W U L F W ¶ V I X Q G L Q J

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



Local Control Funding Formula (LCFF)
The 2013





Board of Education Executive Summary



Business Services

Local Control Funding Formula (LCFF) Presentation and Discussion

November 21, 2013

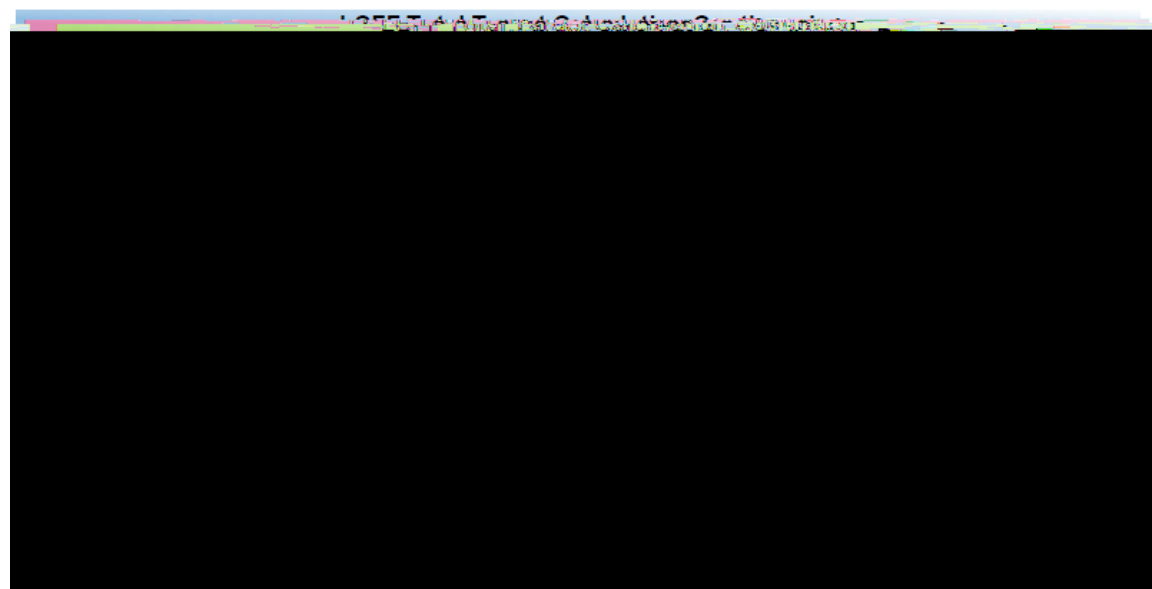
II. DRIVING GOVERNANCE

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.

Category	Amount	Notes
Local Control Funding Formula (LCFF)	\$ 2,000,000,000	
Statewide Education Fund	\$ 1,500,000,000	
Local Education Agency (LEA) Funds	\$ 500,000,000	
Other State Funds	\$ 100,000,000	
Total Available Funds	\$ 3,100,000,000	



Board of Education Executive Summary

Business Services

Local Control Funding Formula (LCFF) Presentation and Discussion

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IV. GOALS, OBJECTIVES AND MEASURES:

LCFF Accountability

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

Board of Education Briefing

November 21, 2013

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

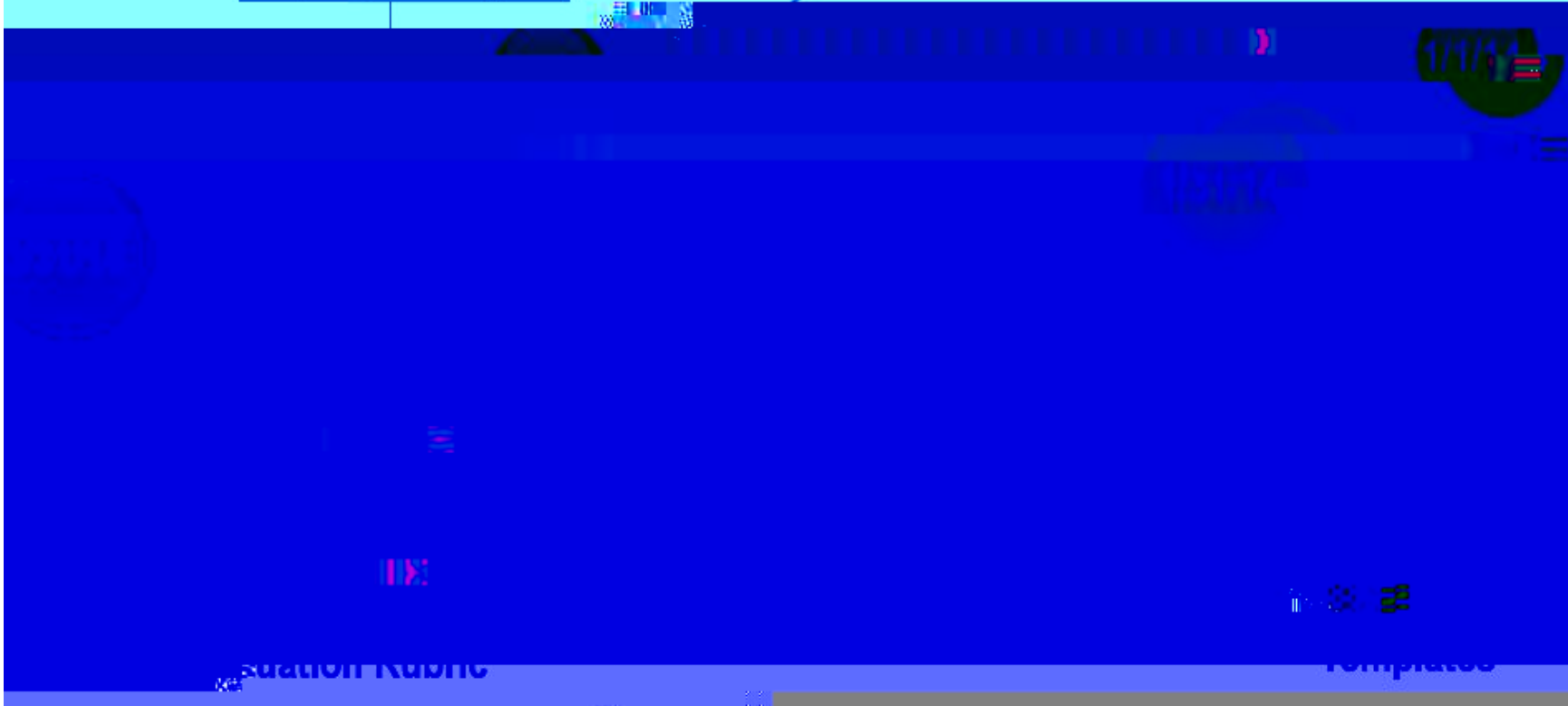
SBE Actions and Timeline

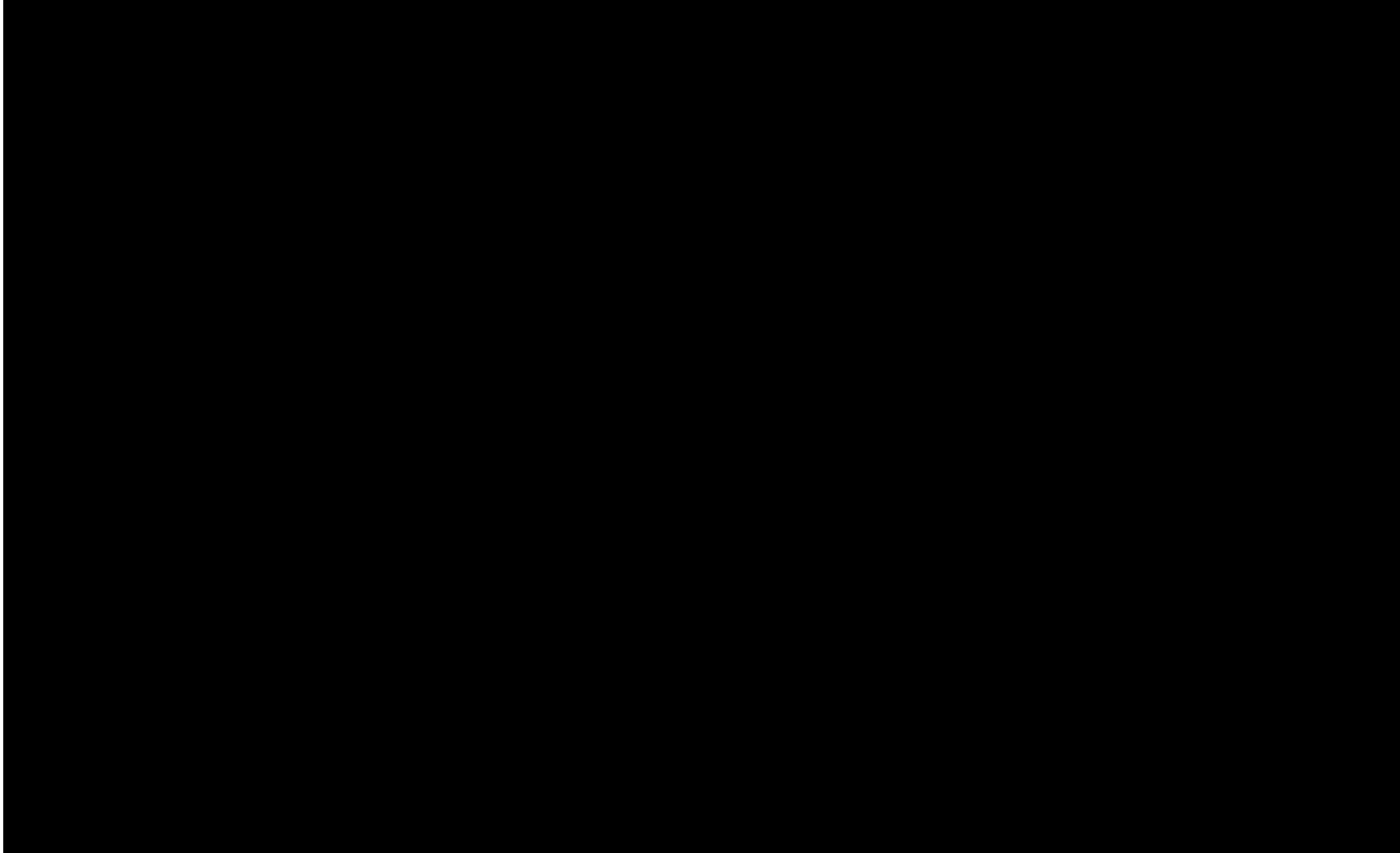


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Adopt Budget, Standards and Curriculum

Adopt Spending Regulations



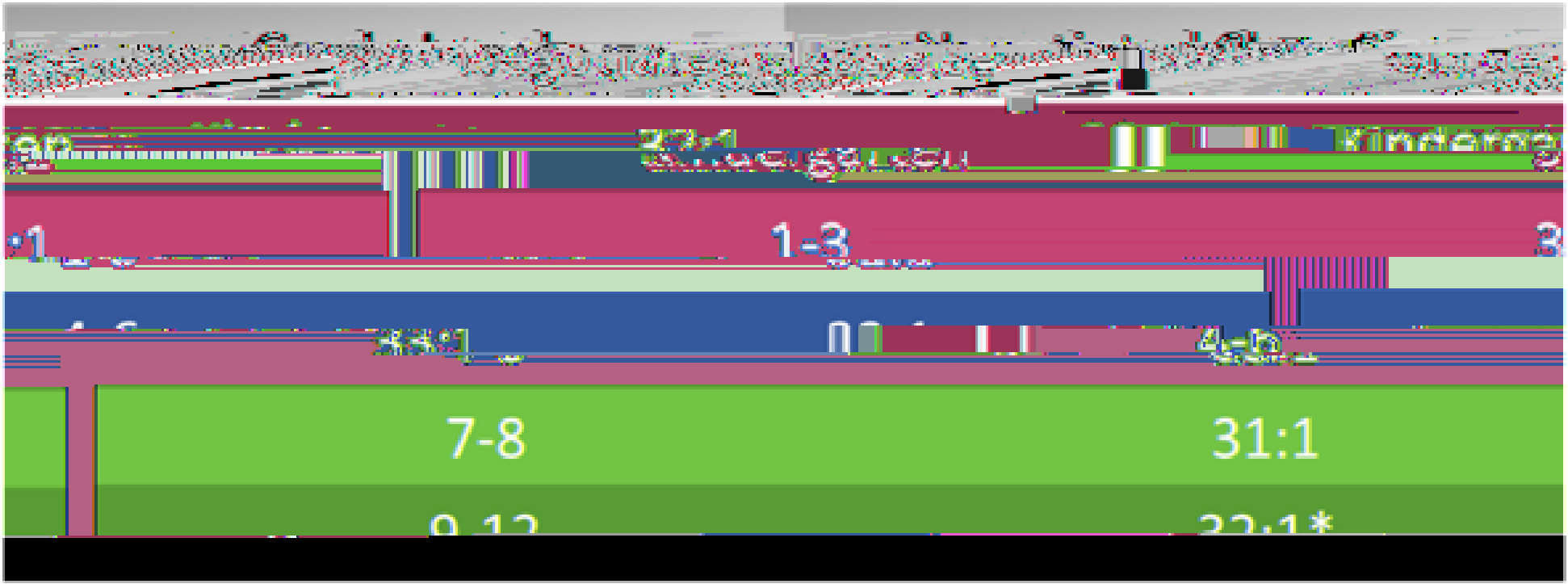


LCFF and K-3 CSR Penalties

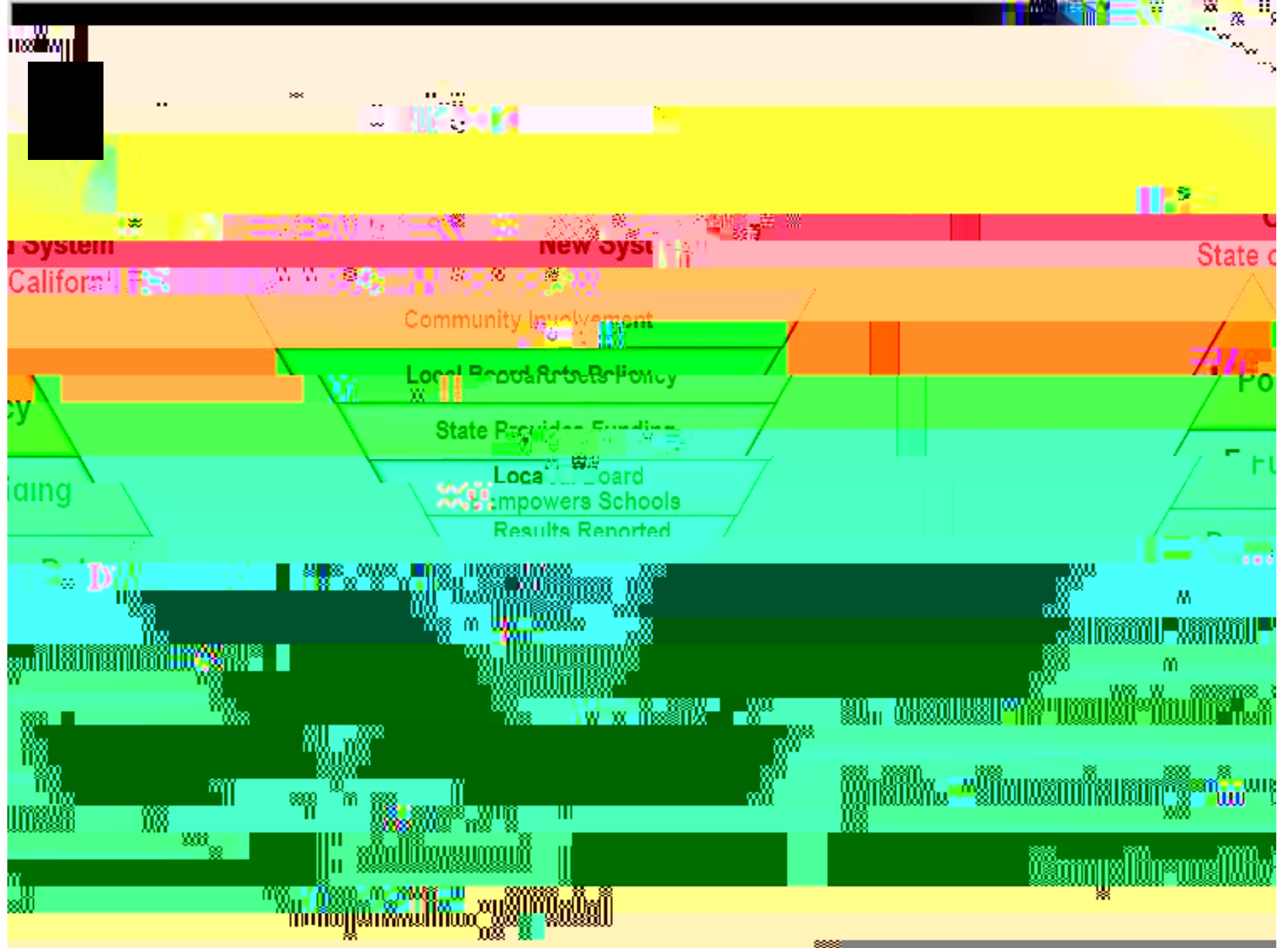
‡The LCFF specifies that districts must, as a condition of receiving the 10.4%-K



Negotiated Class Size



*Note: 25 in some classes for English, Social Studies, Math, Science, and PE. 22:1 in some classes for English, Social Studies, Math, Science, and PE. 20:1 in some classes for English, Social Studies, Math, Science, and PE. 18:1 in some classes for English, Social Studies, Math, Science, and PE. 15:1 in some classes for English, Social Studies, Math, Science, and PE. 12:1 in some classes for English, Social Studies, Math, Science, and PE. 10:1 in some classes for English, Social Studies, Math, Science, and PE. 8:1 in some classes for English, Social Studies, Math, Science, and PE. 6:1 in some classes for English, Social Studies, Math, Science, and PE. 5:1 in some classes for English, Social Studies, Math, Science, and PE. 4:1 in some classes for English, Social Studies, Math, Science, and PE. 3:1 in some classes for English, Social Studies, Math, Science, and PE. 2:1 in some classes for English, Social Studies, Math, Science, and PE. 1:1 in some classes for English, Social Studies, Math, Science, and PE.



P 40 State Priorities

2013 School Services of CA

State Priorities

- 1. Student Learning
- 2. Student Achievement
- 3. Student Engagement
- 4. Student Health and Well-being
- 5. Student Safety
- 6. Student Support
- 7. Student Leadership
- 8. Student Innovation
- 9. Student Creativity
- 10. Student Critical Thinking
- 11. Student Problem Solving
- 12. Student Communication
- 13. Student Collaboration
- 14. Student Teamwork
- 15. Student Responsibility
- 16. Student Accountability
- 17. Student Self-direction
- 18. Student Initiative
- 19. Student Persistence
- 20. Student Resilience
- 21. Student Growth Mindset
- 22. Student Growth Mindset
- 23. Student Growth Mindset
- 24. Student Growth Mindset
- 25. Student Growth Mindset

School Services

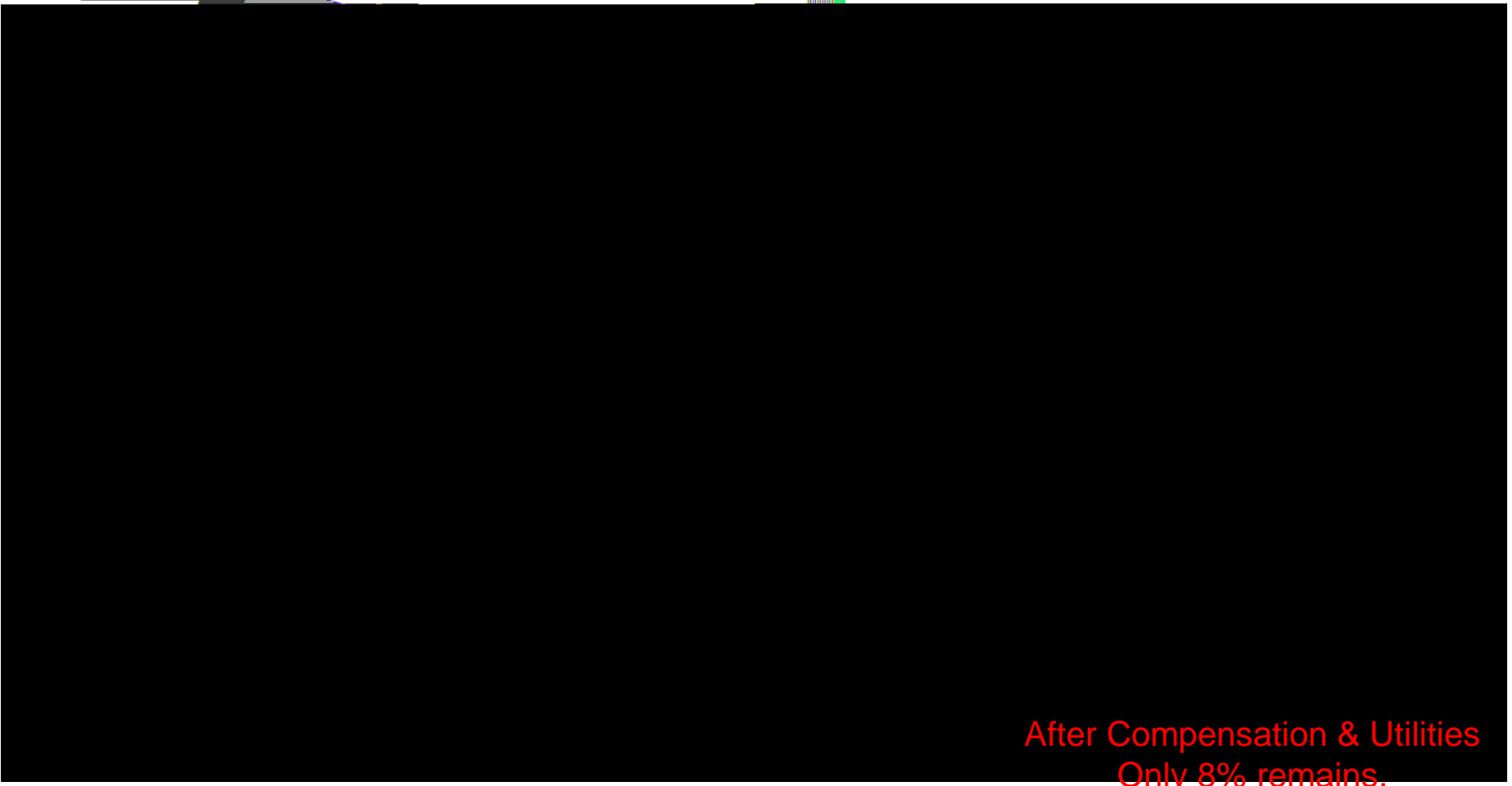
- 1. Curriculum and Instruction
- 2. Assessment and Evaluation
- 3. Professional Development
- 4. Leadership
- 5. Data Management
- 6. Technology
- 7. Facilities
- 8. Transportation
- 9. Nutrition
- 10. Health Services
- 11. Safety
- 12. Community Relations
- 13. Parent and Family Engagement
- 14. Student Support
- 15. Special Education
- 16. Gifted and Talented
- 17. Career and Technical Education
- 18. English Language Learners
- 19. Homeless Youth
- 20. At-Risk Youth
- 21. Truancy
- 22. Attendance
- 23. Discipline
- 24. Behavior
- 25. Social Skills

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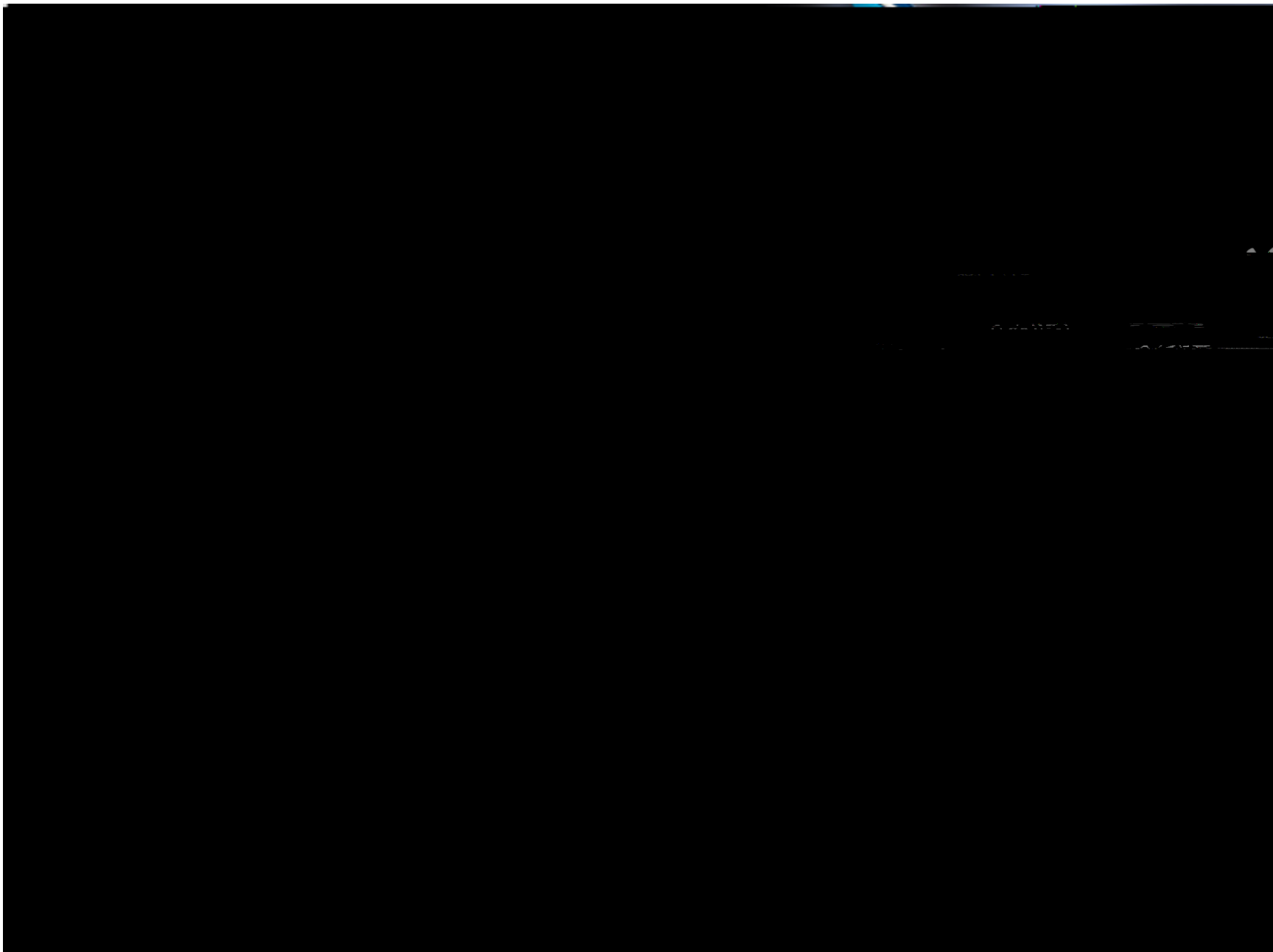
Total Compensation 88% of
LCFF Funds

\$25,718,980, 10%



After Compensation & Utilities
Only 8% remains.





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Illustration of How LCEE Works

Example of 90 Students

K-5

Concentration Threshold

70% percent of enrollment in English Learner/Low Income

FUNDING EACH STUDENT GENERATES

\$7,557

Base/31

\$6,945

\$712

Supplemental

\$3,945

\$122

\$111

\$282

Supplemental

Stipends

Concentration 70%

\$6,945

\$712

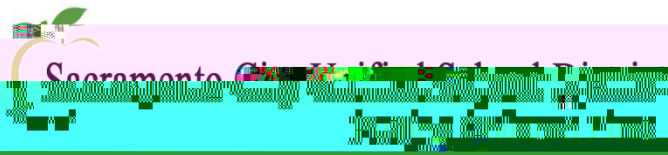
\$1,611

\$2,772

\$12,647

Supplemental

Stipends



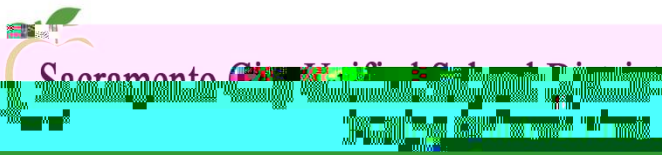
2013-14 District LCFF Entitlement

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!

LCEE Total Target Calculation

Grade Level	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)	\$ 107.12	\$ 108.72	\$ 111.96	\$ 120.72	
Total Base Calculation	\$ 7,000.00	\$ 7,155.72	\$ 7,266.36	\$ 8,409.72	

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	\$ 46,044,440.47	\$ 90,638,748.38	

LCFF Target



It takes 8 years to achieve this level of funding.

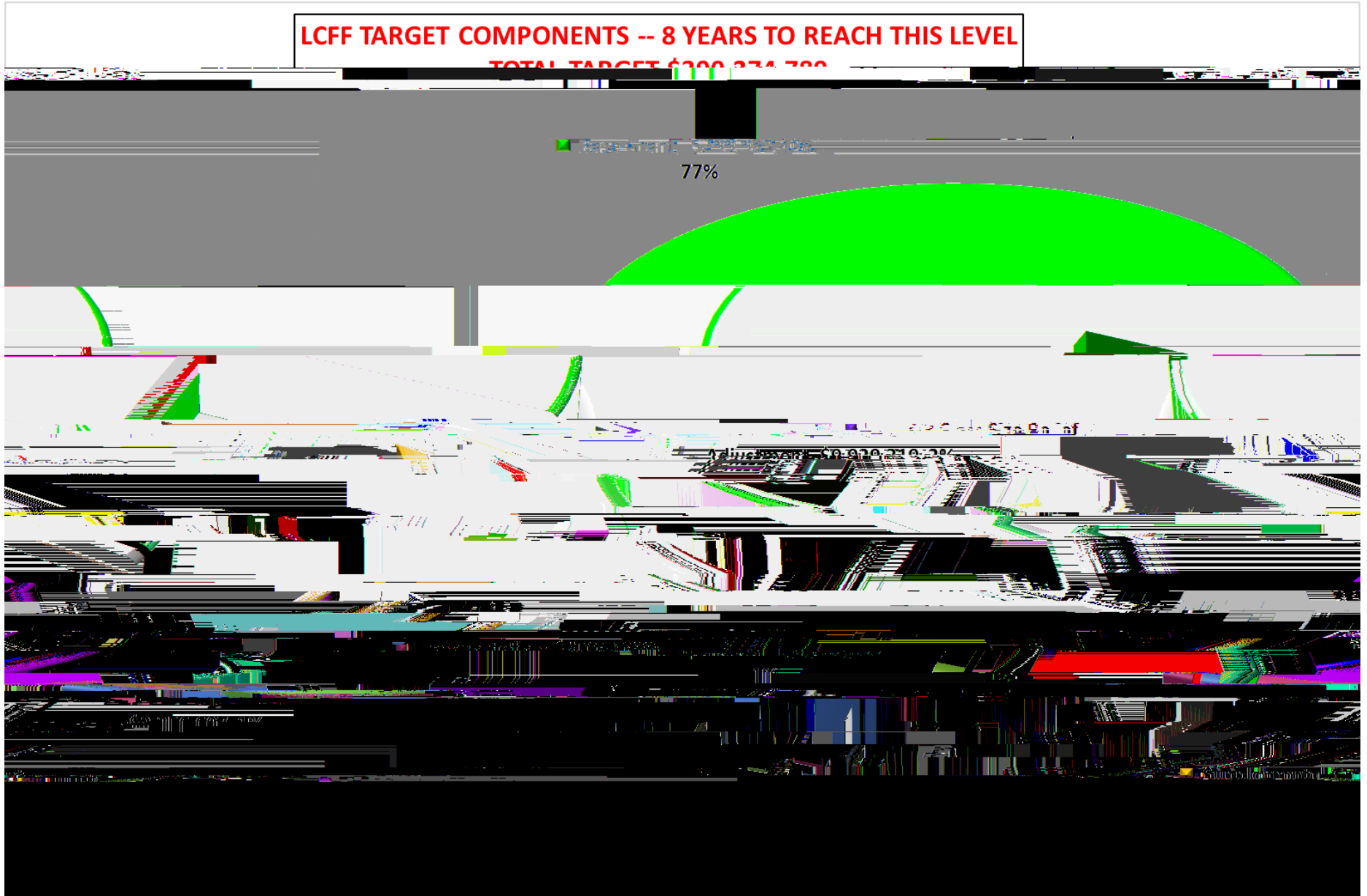
Total 8 Year Funding Increase \$ 112,516,221.85

Funding Increase FY 2014

LCFF Total Target Calculation Continued

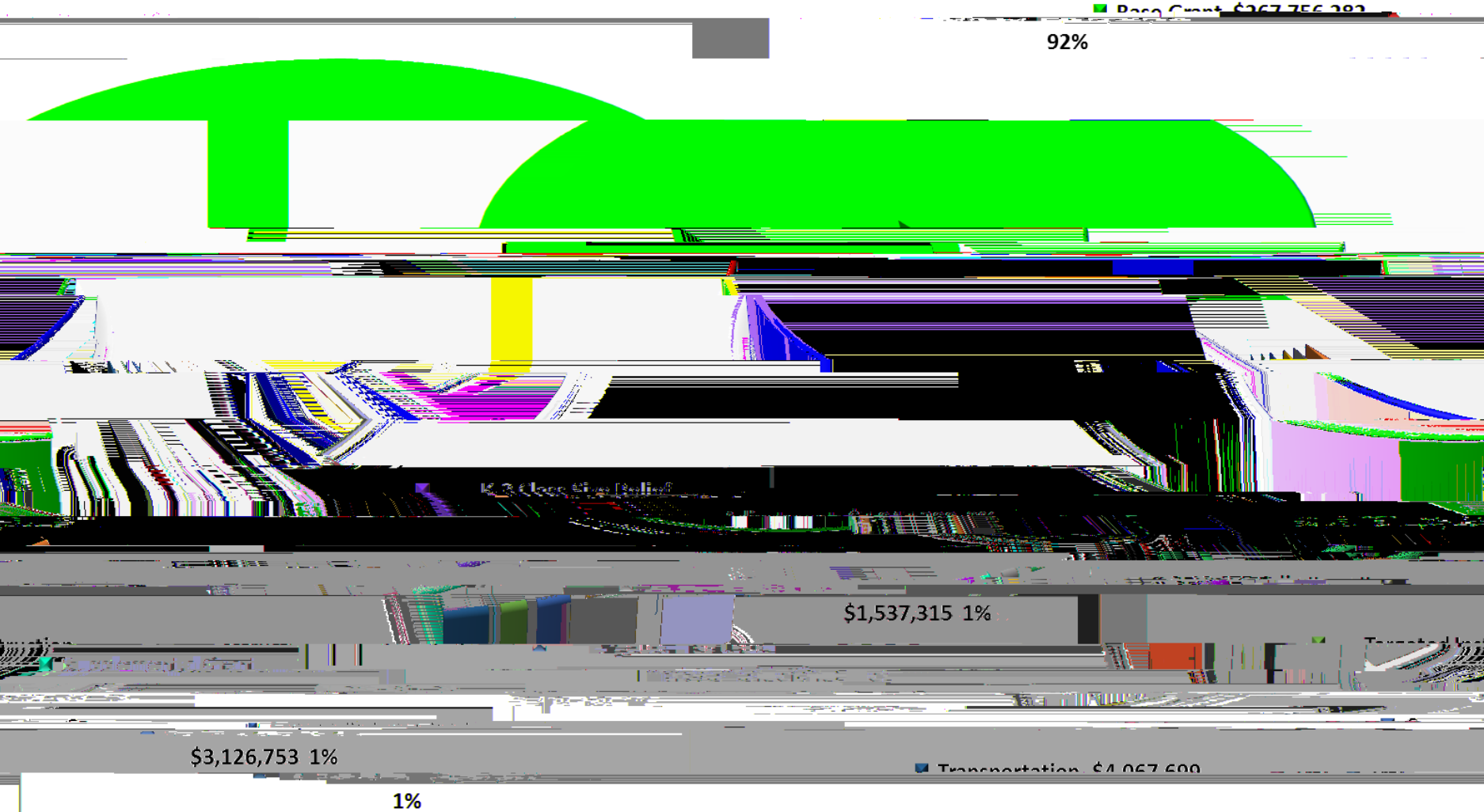


Components of LCFF Target

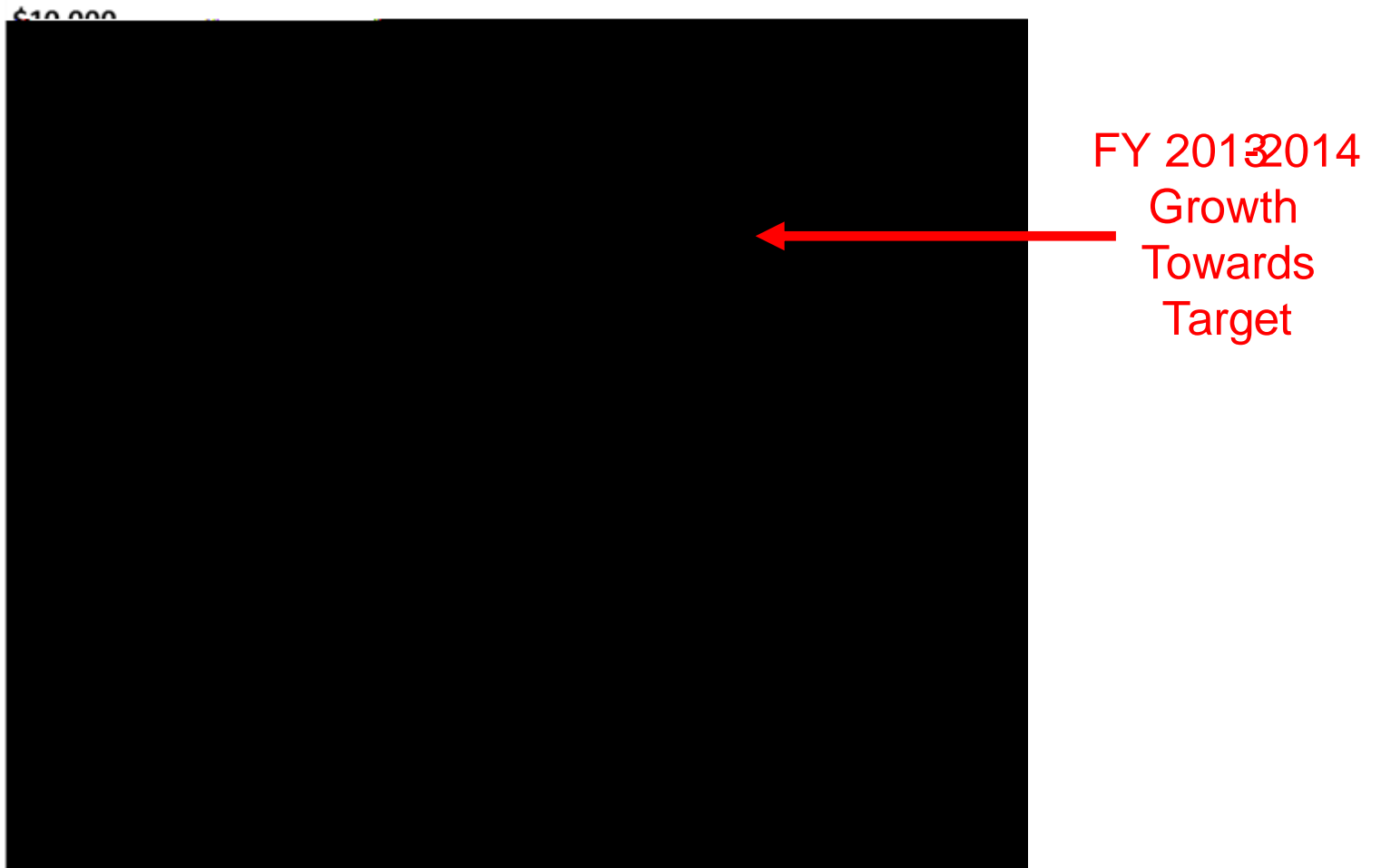


Components of LCFF Current Year

CURRENT YEAR LCFF COMPONENTS FY 2013-2014

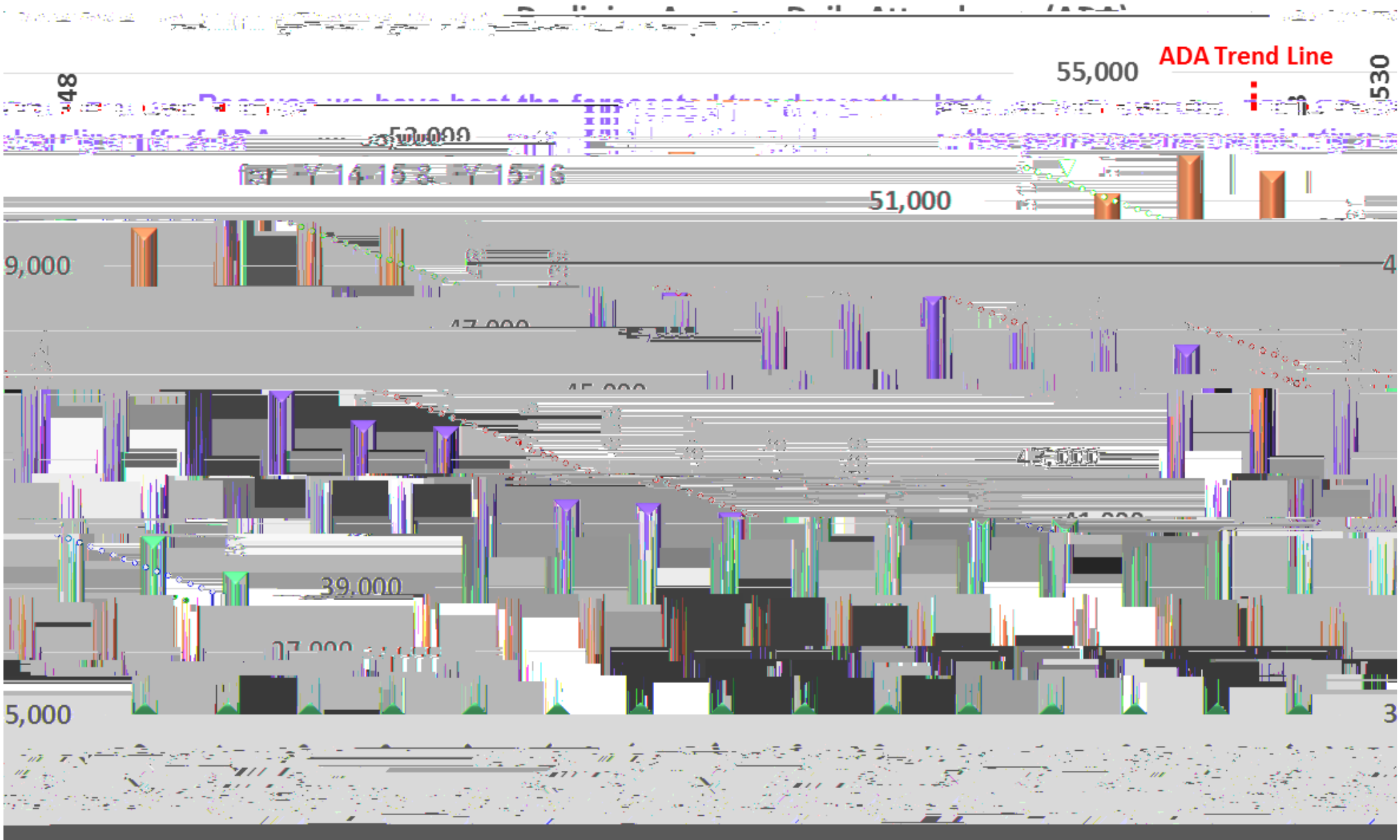


2013-14 Growth Toward Target

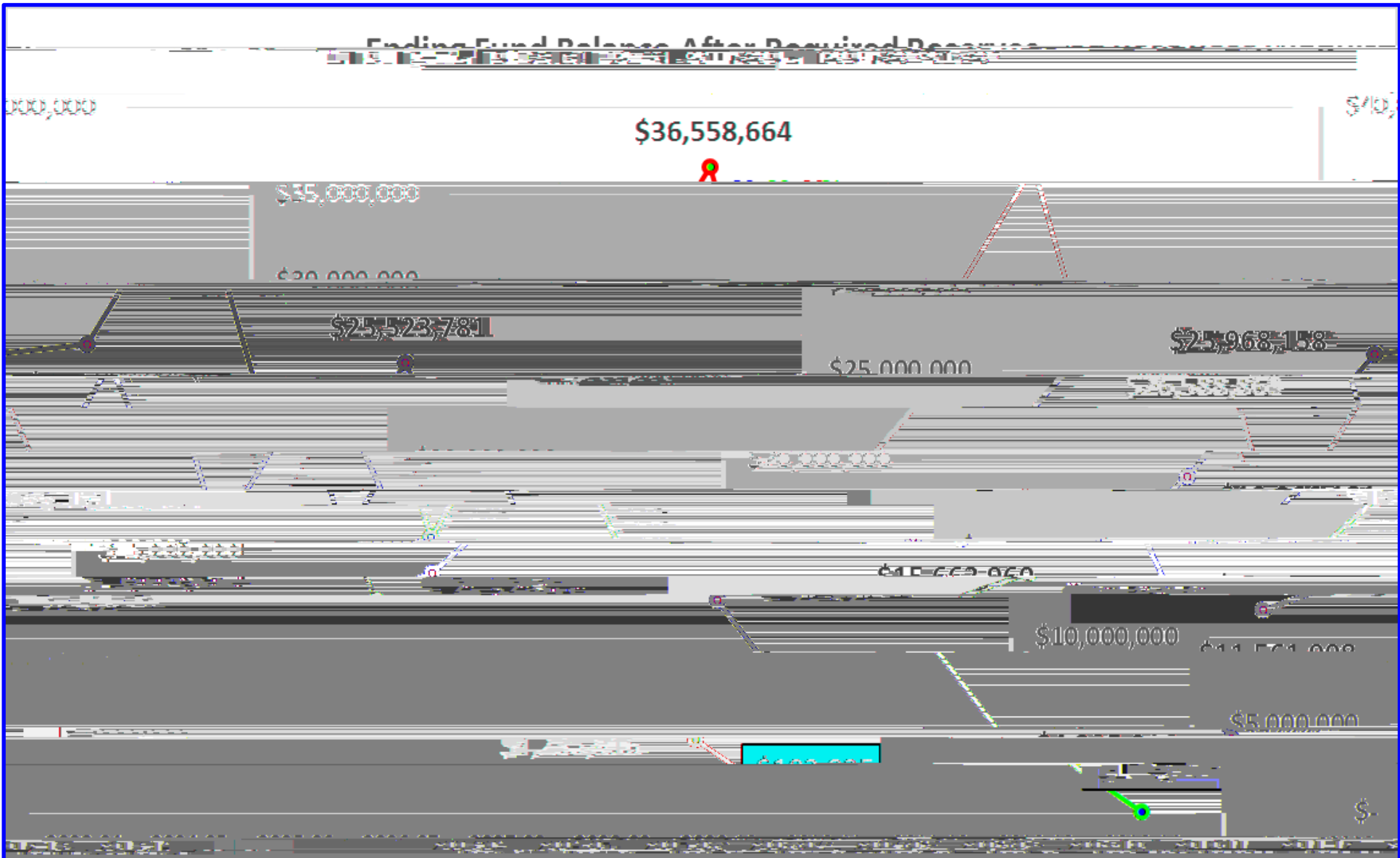


Very Quick Budget Review

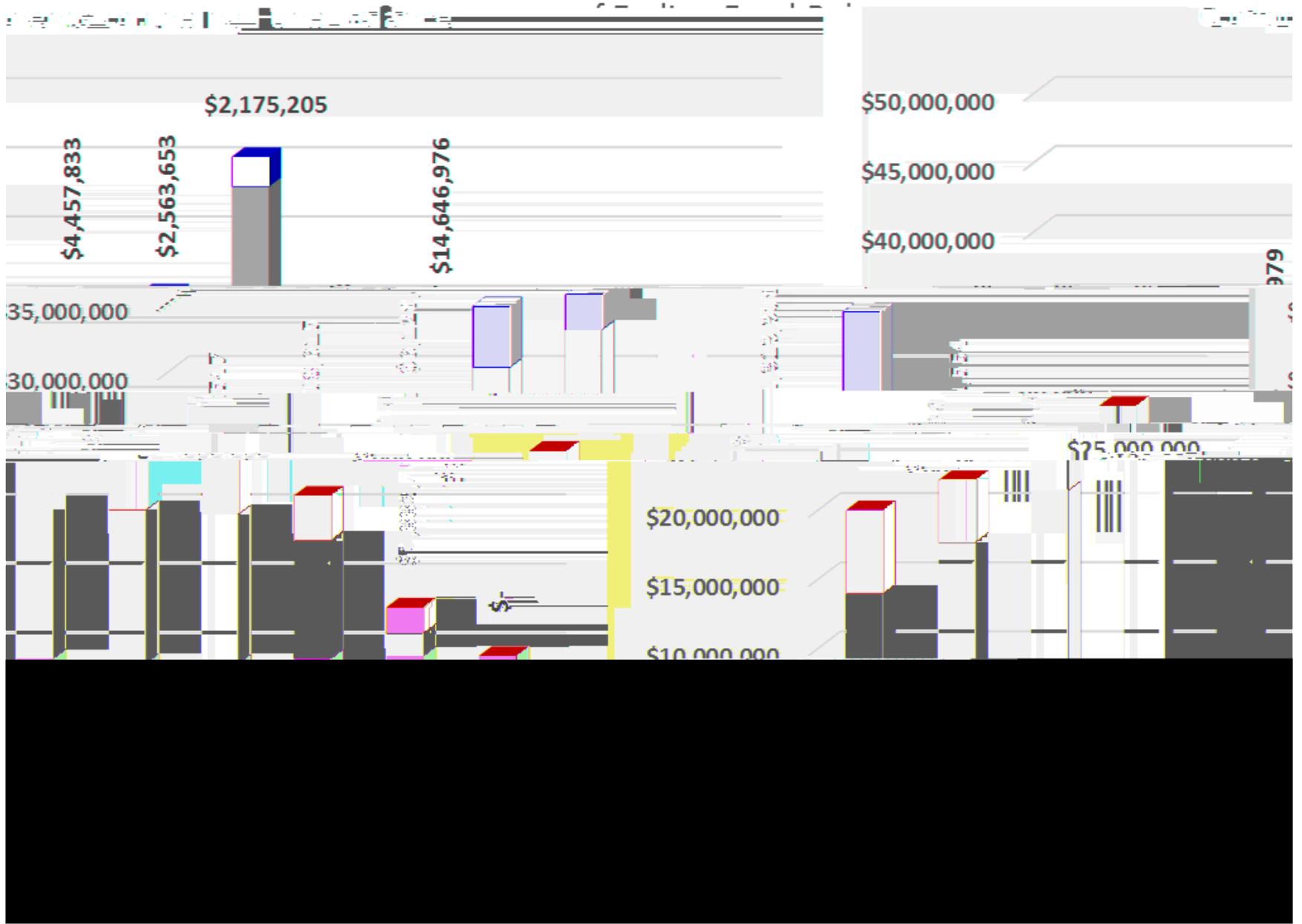
ADA History

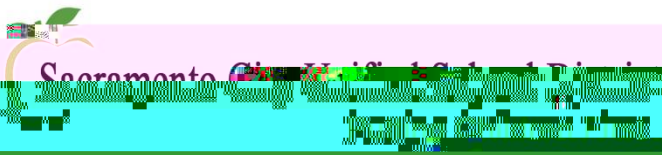


Fund Balance Analysis



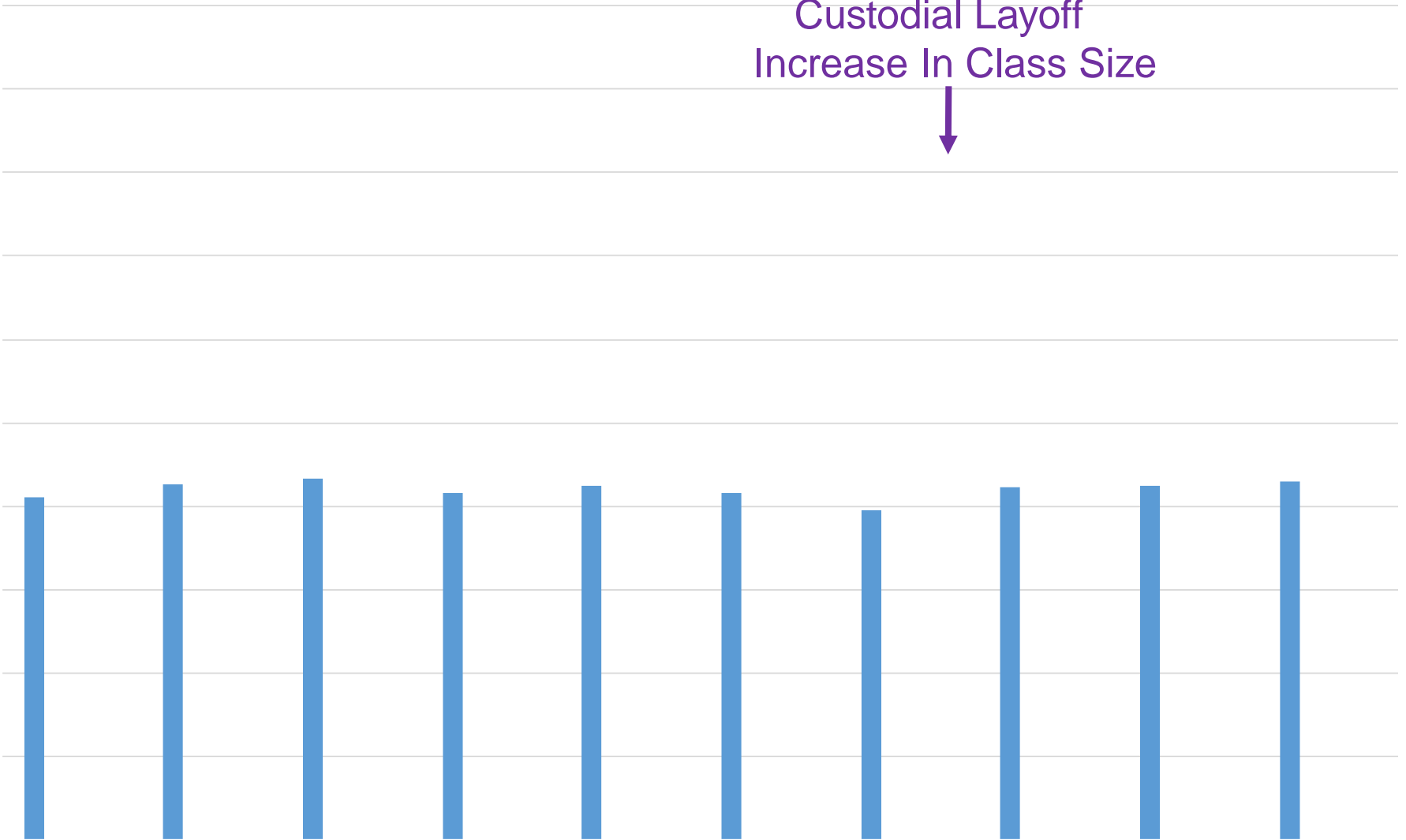
Fund Balance By Component

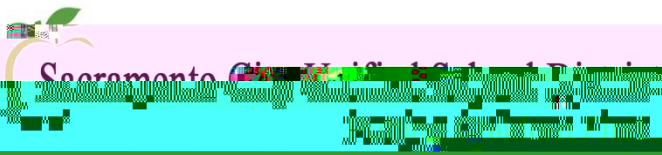




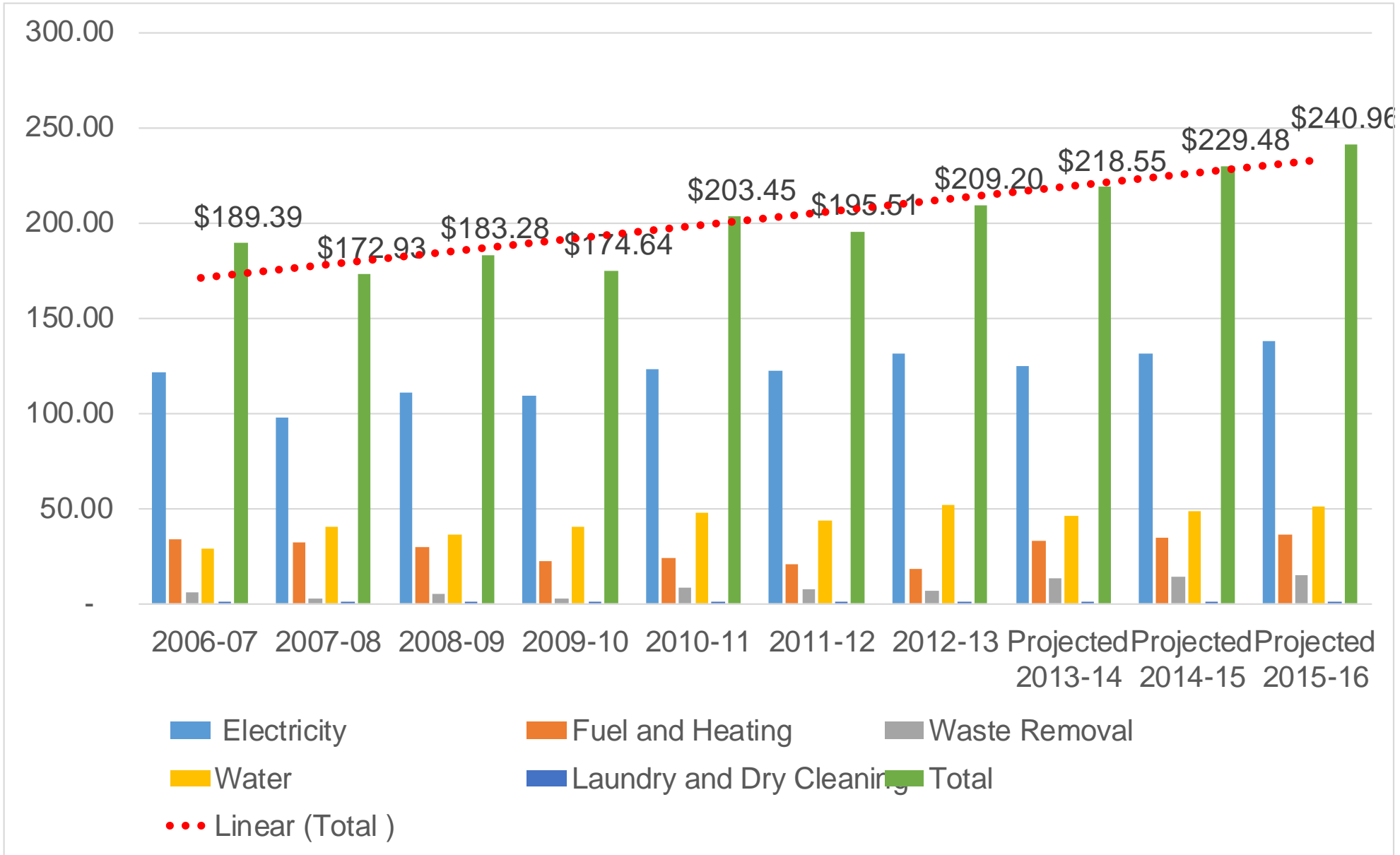
Expenses Continue To Climb Regardless Of Funding

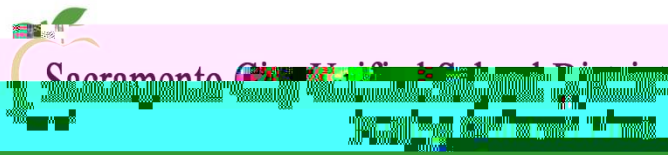
Custodial Layoff
Increase In Class Size





Utility Increases Per ADA





Thank You

Questions?