

Local Control Funding Formula LCFF Calculator for School Districts

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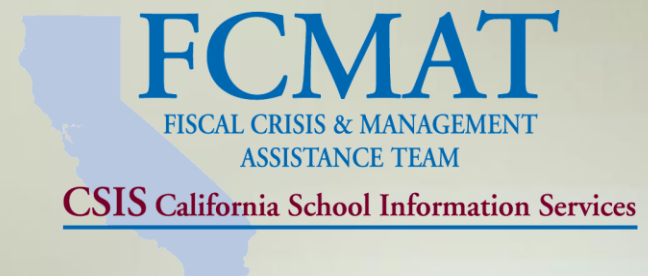
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Goals

- Provide a general understanding of how to navigate within the calculator and prepare estimated 13/14 and 14/15 LCFF Phase-In Entitlements
- Provide an overview of various factors that will affect revenue estimates
- Provide an overview of the various components of the LCFF Target and LCFF Phase-In Entitlement
- Provide hands-on experience working within the calculator on sample data and your own district's data.

Introduction

- Local Control Funding Formula signed:
 - Legislation & set of revisions - July 1, 2013
 - Clean-up legislation – September 26, 2013
 - ⌘ Sweeping funding reform
- Rush to determine “What does it mean for us?”
 - Marin COE / BASC developed the initial calculator
 - Support requirements kept growing
- November 2013: FCMAT began providing support

Caution

- This continues to be a fluid environment.
- CDE guidance is still being developed.
- Information could change.
- Read the caveats posted on the FCMAT website

What Is The 'Calculator'?

- A tool to estimate revenue based on the LCFF
- A budget tool
- A multi-year modeling tool
- An education/communication tool

The Current Situation

- Proposition 98 guarantee is still in effect
- 13/14 is the start of the transition to LCFF...could be 8 years...or so...
- Some uncertainties pertaining to the exact methodology and application of the formula still exist
- At this time, there are no CDE apportionment schedules that reflect how the LCFF formula will be applied
- CDE will certify LEAs' revenue at P-2...July 2014, after the year is over
- Districts and charter schools need to become well versed in estimating their own LCFF revenue

LCFF Resource Page

Version 15.1 calculator and caveats documents is now posted for download. This version should be used for 2013-14 Second Interim and 2014-15 Adopted Budget preparation and contains the Minimum Proportionality Percentage (MPP) calculation.

Identifies
current
version

Local Control Funding Formula (LCFF) Calculator

Calculator Caveats

Listserved Subscription

LCFF Online Help

CALPADS Reports & LCFF Self-paced Training

California Department of Education – LCFF

FCMAT

Request
Our Services

NEW! Local Control
Funding Formula
(LCFF)

Budget
Explorer with
Cash Flow

CALPADS Data Reporting

- CDE CALPADS
- CSIS CALPADS

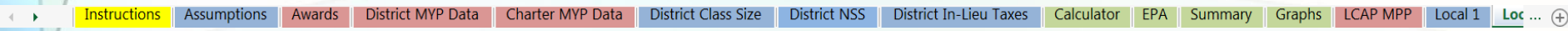
- Open the web-browser and go to www.fcmat.org
- Click on LCFF button
- Click on 'LCFF Calculator' button to download excel file
- Save to the desktop or flash drive

Calculator Foundation

- Microsoft Excel is a must (Version 2010 and newer is preferred)
- Lots and lots of formulas
 - Links & Arrays
 - Vlookups & HLookups
 - Calculations
 - If statements & conditional logic
- Worksheets are password protected
 - Accidental or incorrect changes to the formulas or links can cause an unknown and/or miscalculation of your estimated revenue
 - If you have a question regarding a calculation contact the FCMAT help desk
- The calculator will do the heavy work for you

Calculator Navigation

Tabs are established in step by step order for preparation

- 
- Instructions
 - Assumptions
 - Awards
 - District MYP Data
 - *District Class Size*
 - *District NSS*
 - *District In-Lieu Taxes*
 - Calculator
 - EPA
 - Summary
 - Graphs
 - LCAP MP%
 - Local 1
 - Local 2

Instructions Tab

- Purpose and general instructions for completing each tab in workbook
- Updated with each release – users should review
- Identifies version number and release date of calculator
- V.15.1 added new title box at the top of instructions tab which flows to the other tabs

Assumptions Tab

- All assumptions prefilled based on the Department of Finance estimates

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.86%	2.12%	2.30%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.78%	28.05%	33.95%	21.67%
Statewide 90th percentile rate		\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Base Grants <i>(calculated)</i>					
Grades K-3		\$ 6,952	\$ 7,012	\$ 7,161	\$ 7,326
Grades 4-6		\$ 7,056	\$ 7,117	\$ 7,268	\$ 7,435
Grades 7-8		\$ 7,266	\$ 7,328	\$ 7,483	\$ 7,655
Grades 9-12		\$ 8,419	\$ 8,491	\$ 8,671	\$ 8,870
Grade Span Adjustment <i>(calculated)</i>					
Grades K-3		\$ 723	\$ 729	\$ 745	\$ 762
Grades 9-12		\$ 219	\$ 221	\$ 225	\$ 231
Supplemental Grant		20.00%	20.00%	20.00%	20.00%
Concentration Grant		50.00%	50.00%	50.00%	50.00%
EPA Entitlement as % of statewide adjusted Revenue Limit	21.3890%	18.1903%	18.1903%	18.1903%	18.1903%

Awards Tab

Where it all begins.....the Awards tab

Enter 5 digit district
CDS #

2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14					
District Name populates with CDS code		My Sample District - NSS	Enter CDS Code: Enter Date:		
		District	12345	02/23/14	
		5 digit school district or 7 digit charter school CDS code			
2012-13 REVENUE LIMIT DATA		Source: CDE 2012-13 Annual Exhibit			
Line	CDE Exhibit	School District	Certification	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	7,484.28		7,484.28
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	411.28		411.28
A-3	Sch District Revenue Limit	Revenue Limit ADA	21.08		21.08
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustme	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technolog	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	166,439		166,439
D-1	Sch District Revenue Limit	Unemployment Insurance	1,692	231	1,923
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	-		-
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	131,062	231	131,293
E-2	Sch District Revenue Limit	Local Revenue	66,854	(253)	66,601
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		

Other 2012-
13
Adjustments

Awards Tab–Necessary Small Schools

- Adjustments for 2012-13 should be entered and users must complete the Necessary Small Schools tab.

Other Adjustments to
2012-13.

Necessary Small Schools					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	237.38		237.38
D-3	Sch District ADA	Funded NSS ADA	18.20		18.20
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	149,970.00		149,970.00

Awards Tab – Basic Aid Districts

How is the Basic Aid Fair Share Reduction calculated?

- Permanent reduction until reach Target based on a snapshot in time
- Limited to ceiling of 2012-13 Excess Tax
- Limited to ceiling of categorical funding included in LCFF
 - Deducted from other sources if LCFF sources insufficient in 2013-14 ONLY

BASIC AID DISTRICTS FAIR SHARE CALCULATION			8.92%
		2012-13 Undeficitated RL Multiplied by 8.92%	9,440,302
		2012-13 Excess Property Tax	7,935,771
		Fair Share Reduction as limited by ceiling of Excess Tax & or Categoricals	7,935,771
	Fair Share	Fair Share per CDE advance apportionment	7,935,771
CDE Schedule Re-Certified June 2013		2011-12 Fair Share taken in 2012-13	\$ -
RDA Asset Liquidation Revenues (effective 2014-15 pending legislation)		2014-15 Fair Share reduction w RDA fix	\$ 1,003,724
		2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ 1,003,724

District MYP Tab

- Pre-populated factors come from new assumptions tab
- Must enter estimated local revenue (gross before in lieu transfers)

School District Data Elements required to calculate the LCFF for 2013-14 through 2016-17					
My Sample Elementary					
		2013-14	2014-15	2015-16	2016-17
COLA		1.57%	0.86%	2.12%	2.30%
GAP Funding rate		11.78%	28.05%	33.95%	21.67%
Estimated Property Taxes		41,621	41,621	41,621	41,621
Less In-Lieu transfer		-	-	-	-
Total Local Revenue		41,621	41,621	41,621	41,621
Statewide 90th percentile rate		14,500	14,500	14,500	14,500

Figure populates
from District In-Lieu
Taxes tab

District MYP Tab

- Users enter enrollment and unduplicated pupil counts
 - **Note – Unduplicated count is not entered as a percentage.**

This is your percentage used to calculate Supplemental and Concentration Grant add-ons

ENROLLMENT AND UNDUPLICATED COUNT

	Enrollment	Unduplicated Count	Unduplicated %		
2013-14	18	14	77.78%	1 yr average	
2014-15	18	14	77.78%	2 yr average	
2015-16	18	14	77.78%	3 yr average	
2016-17	18	14	77.78%	3 yr rolling avg	
2017-18	18	14	77.78%	3 yr rolling avg	

District MYP Tab

- Average Daily Attendance – enter by grade span, district separate from COE operated
- CDE collecting ADA by grade span
- Don't double enter COE ADA

AVERAGE DAILY ATTENDANCE (ADA)						
Enter ADA. Calculator will use greater of current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter <u>ONLY</u> the District's ADA, not the Charter School's ADA.						
Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows						
ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades K-3	P-2 (Annual for SDC ext. year)	7,277.68	6,763.02	6,395.39	6,031.44	6,050.50
Grades 4-6		4,572.85	2,932.09	2,702.77	2,475.74	2,375.25
Grades 7-8		4,585.29	4,297.99	4,155.01	4,013.46	3,941.25
Grades 9-12		9,501.35	9,937.94	9,638.56	9,342.17	9,242.10
Ungraded (enter here OR in spans above)						
NPS, NPS-LCI, CDS:						
K-3	Annual					
4-6						
7-8						
9-12						
Ungraded (enter here OR in spans above)		453.54	425.80	420.10	420.00	
COE operated (Community School, Special Ed):						
K-3	P-2 / Annual					
4-6						
7-8						
9-12						
Ungraded (enter here OR in spans above)						
TOTAL		24,384.58	23,317.53	22,282.91	22,029.10	

Greater of
current or
prior ADA

Current
Annual ADA

Current P-2
/Annual ADA

District MYP Tab – Charter Shift

- Charter Shift for declining enrollment districts
- No student is funded more than once

CHARTER SHIFT ADA						
PY P-2 ADA of pupils in charter CY/non-charter PY:			2013-14	2014-15	2015-16	2016-17
	Grades K-3		357.33	357.33	357.33	357.33
	Grades 4-6		920.38	920.38	920.38	920.38
	Grades 7-8		243.65	243.65	243.65	243.65
	Grades 9-12		116.80	116.80	116.80	116.80
Ungraded (enter here OR in spans above)						
			1,638.16	1,638.16	1,638.16	1,638.16
PY P-2 ADA of pupils in non-charter CY/charter PY:						
	Grades K-3		100.00	100.00	100.00	100.00
	Grades 4-6		100.00	100.00	100.00	100.00
	Grades 7-8		100.00	100.00	100.00	100.00
	Grades 9-12		100.00	100.00	100.00	100.00
Ungraded (enter here OR in spans above)						
			400.00	400.00	400.00	400.00
Difference (if diff. < 0, no adj. to PY ADA)			1,238.16	1,238.16	1,238.16	1,238.16

District MYP Tab

- Average Daily Attendance – calculates greater of current or prior year

LCFF ADA						
Calculator will use greater of current or prior year ADA where appropriate						
		2013-14				
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	7,268.07	6,752.46	10.56	-	128.17	7,406.80
Grades 4-6	4,569.29	2,925.37	6.72	-	55.57	4,631.58
Grades 7-8	4,585.29	4,297.99	-	-	81.46	4,666.75
Grades 9-12	9,501.35	9,937.94	-	-	188.34	9,689.69
Ungr.Charter Shift	-					
Ungraded	-	-				
SUBTOTAL	25,924.00	23,913.76				
		(2,010.24)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		453.54				
NSS	13.17	17.28				
TOTAL ADA	25,937.17	24,384.58	17.28	-	453.54	26,394.82

Total

Redistributes ungraded ADA

District Class Size Tab

- Does not apply if have a collectively-bargained alternative
- Condition of apportionment to receive K-3 Grade Span Adjustment (GSA)
- Can be used to calculate adequate progress
- If ONE site fails, district fails
- Green sections are for documenting your site calculations
- Purple section drives LCFF Revenue estimate
- Does not apply to charter schools

District Class Size Tab

- Enter Average class size in each year to determine if make progress
- Consider using different GAP funding rates to model possible outcomes

	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size	26.2	25.4	25.4	24	24
Prior year target		26.20	26.00	25.50	25.00
Target class size		24.00	24.00	24.00	24.00
Distance to target		2.20	2.00	1.50	1.00
GAP funding rate		11.78%	28.05%	33.95%	21.67%
Required progress		0.26	0.56	0.51	0.22
Max Class Size to make progress		26.00	25.50	25.00	25.00
FAIL TO MAKE PROGRESS?		NO	NO	NO	NO

1 K-3 Class Size - Progress toward target

Class Size Average in grades K-3 by School Site	School Site				
Use this green bordered section as a modeling tool - you must complete the purple border area to affect the calculator tab					
	2012-13	2013-14	2014-15	2015-16	2016-17
Average Class Size	26.2	25.4	25.4	24	24
Prior year target		26.20	26.00	25.50	25.00
Distance to target		2.20	2.00	1.50	1.00
Required progress		0.26	0.56	0.51	0.22
Max Class Size to make progress		26.00	25.50	25.00	25.00
FAIL TO MAKE PROGRESS?		NO	NO	NO	NO

Purple section drives calculations in Calculator Tab

District NSS Tab

- Determine qualifying Necessary Small Schools (NSS)
- Review legislative changes regarding NSS eligibility
 - Distance criterion from the nearest public school must now consider charter schools
 - Distance criterion is now an eligibility requirement for all NSS
 - Automatic NSS eligibility for a unified district that maintains only one high school has been deleted
 - Single school districts no longer automatically qualify based on small size
 - EC 42280 et al

District NSS Tab

- Target uses 12/13 undeficited bands and NSS per ADA Add-on increased for COLA
- Floor for NSS uses 12/13 deficited bands and NSS per ADA Add-on
 - NSS ADA also gets credit for SUI/PERS add-on
- Minimum State Aid
 - Based on deficited NSS allowance received in 12/13

District NSS Tab

Enter data for all NSS schools

- NSS name pre-populates if NSS in 2012-13
- P-2 ADA and FTE by school
- Indicate if school qualifies as NSS
- Select funding method
 - Calculation for “best funding” based on multi-year period
 - ERT calculation is affected by NSS

1 NSS #1									
	2012-13		2013-14		2014-15		2015-16		2016-17
	P2 ADA		P2 ADA		P2 ADA		P2 ADA		P2 ADA
Grades K-3	19.72		15.60		15.60		15.60		15.60
Grades 4-6	5.47		0.97		0.97		0.97		0.97
Grades 7-8									
Grades 9-12									
TOTAL	25.19		16.57		16.57		16.57		16.57
Number of FTE	2.0		1.0		1.0		1.0		1.0
Is this school eligible to be funded as NSS?			Eligible		Eligible		Eligible		Eligible
Type of school			Elementary		Elementary		Elementary		Elementary
Best funding option calculated is:			NSS		NSS		NSS		NSS
Select funding method:			NSS		NSS		NSS		NSS
		Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
NSS allowance level		2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
NSS Allowance		295,874	147,937	149,209	149,209	152,372	152,372	155,877	155,877
NSS Add-on		13,539	8,906	8,983	8,983	9,173	9,173	9,384	9,384
Total NSS Allowance		309,413	156,843	158,192	158,192	161,545	161,545	165,261	165,261

District In-Lieu Taxes

Calculating In-Lieu on taxes per ADA

CHARTER IN-LIEU PROPERTY TAX TRANSFER									
In Lieu is calculated on the lesser of property taxes per ADA or the statewide average per ADA									
1. Property taxes per ADA x Charter ADA									
	Enter property taxes excluding RDA revenues								
	Enter Charter Name & P2 ADA for all Charters								
	2013-14		2014-15		2015-16		2016-17		
Local Property Taxes	5,349,135		5,349,135		5,349,135		5,349,135		
District LCFF ADA	1,225.70		1,133.80		1,066.41		1,030.32		
American River Charter	203.09	756,905	199.92	797,946	197.96	833,240	193.06	839,699	
CCS	6.47	24,113	6.47	25,824	6.47	27,233	6.47	28,141	
Charter #3		-		-		-		-	
Charter #4		-		-		-		-	
Charter #5		-		-		-		-	
Charter #6		-		-		-		-	
Total All ADA	1,435.26		1,340.19		1,270.84		1,229.85		
Property taxes per ADA	3,727		3,991		4,209		4,349		
Taxes per ADA x Charter ADA	781,018		823,770		860,473		867,840		

District In-Lieu Taxes

Calculating on the state-wide average – Basic Aid districts

2a. Statewide average per ADA x Charter ADA (Usually applicable to Basic Aid Districts)						
Upon implementation of LCFF the Statewide average is the LCFF Target Base & grade span grant						
Grade Level	2013/14 Base + GrSp		2014/15 Base + GrSp		2015/16 Base + GrSp	
Grades K-3	7,675		7,082		7,974	
Grades 4-6	7,056		7,188		7,331	
Grades 7-8	7,266		7,402		7,549	
Grades 9-12	8,638		8,799		8,974	
Enter ADA by grade level for each Charter School sponsored by the District by grade level						
Charter #1	2013/14		2014/15		2015/16	
Grade Level	ADA	Total	ADA	Total	ADA	Total
Grades K-3	186.67	1,432,667	186.67	1,321,973	186.67	1,488,480
Grades 4-6	149.24	1,053,055	149.24	1,072,755	149.24	1,094,096
Grades 7-8	98.49	715,664	98.49	729,060	98.49	743,538
Grades 9-12	-	-	-	-	-	-
Statewide Average Base grant x Chart	3,201,386		3,123,787		3,326,115	

District In-Lieu Taxes

Calculating on the state-wide average

2b. Statewide Average per ADA x Charter ADA during implementation of LCFF				
2b. Statewide Average per ADA x Charter ADA during implementation of LCFF				
Until Charter has transitioned to full LCFF funding, the 'Base Grant' used in 2a will be the CY LCFF Transition Grant				
Enter each Charter's funding as calculated using this tool - one spread sheet each Charter				
		2013/14	2014/15	2015/16
Charter #1	LCFF TARGET	3,380,690	3,441,535	3,520,698
Charter #2	LCFF TARGET	-	-	-
Charter #3	LCFF TARGET	-	-	-
Charter #4	LCFF TARGET	-	-	-
Charter #5	LCFF TARGET	-	-	-
Charter #6	LCFF TARGET	-	-	-
Total Charter LCFF TARGET		3,380,690	3,441,535	3,520,698
Charter #1	LCFF TRANSITION	2,714,336	2,834,251	2,962,548
Charter #2	LCFF TRANSITION	-	-	-
Charter #3	LCFF TRANSITION	-	-	-
Charter #4	LCFF TRANSITION	-	-	-
Charter #5	LCFF TRANSITION	-	-	-
Charter #6	LCFF TRANSITION	-	-	-
Total Charter LCFF Transition		2,714,336	2,834,251	2,962,548

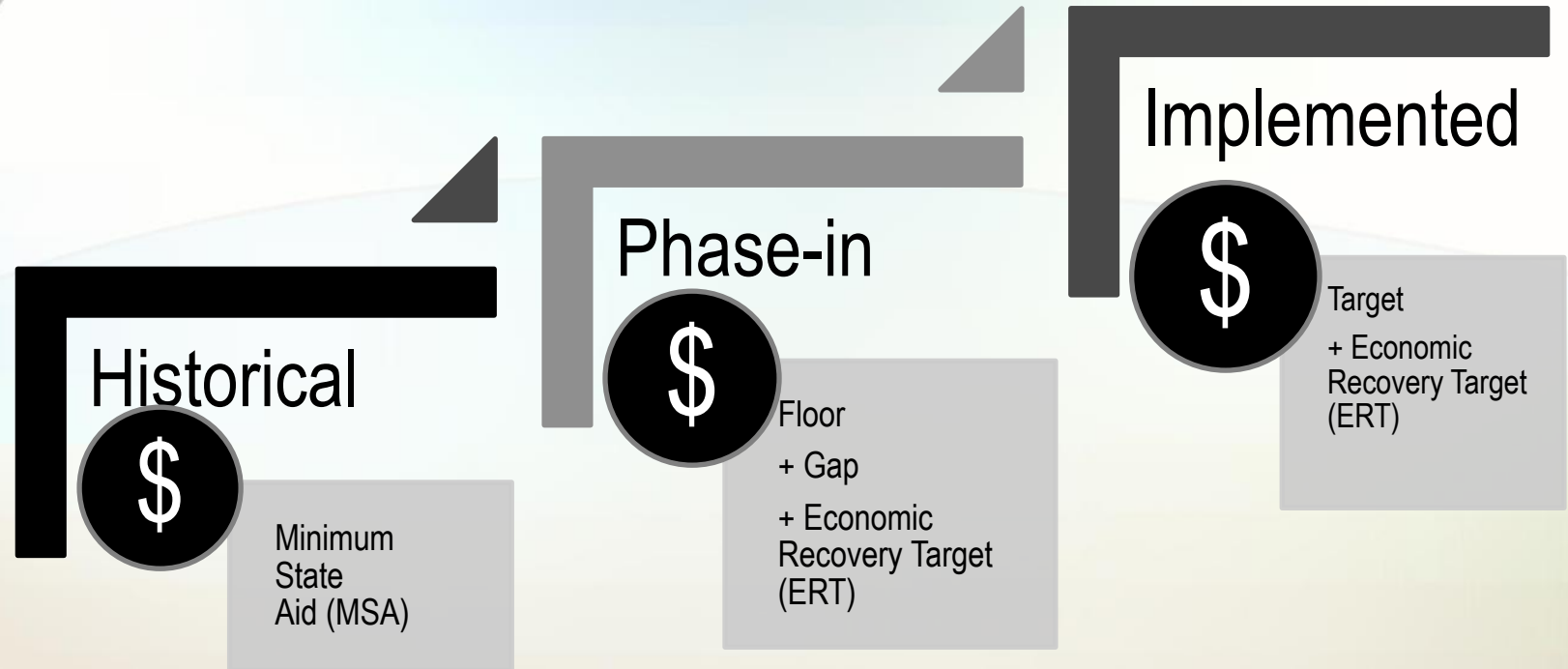
District In-Lieu Taxes

Workflow for calculating the state-wide average

1. Complete Awards Tab and MYP Tab
2. Complete separate calculator for each charter without entering in-lieu tax
3. Go back to district Calculator and enter charter ADA by grade span, Target grant and Transition grant to the District In-Lieu tab
4. Enter the results for in-lieu taxes to each charter's calculator

Calculate ratio of LCFF Target Base Grant including grade-span augmentation to LCFF Target Grant and multiply by LCFF Transition Grant							
		2013/14		2014/15		2015/16	
Charter #1	94.7%	2,570,374	90.8%	2,572,572	94.5%	2,798,812	
Charter #2	0.0%	-	0.0%	-	0.0%	-	
Charter #3	0.0%	-	0.0%	-	0.0%	-	
Charter #4	0.0%	-	0.0%	-	0.0%	-	
Charter #5	0.0%	-	0.0%	-	0.0%	-	
Charter #6	0.0%	-	0.0%	-	0.0%	-	
Transition In-Lieu taxes		2,570,374		2,572,572		2,798,812	
LESSER OF TAX PER ADA OR STATEWII		1,925,866		1,987,810		2,027,793	

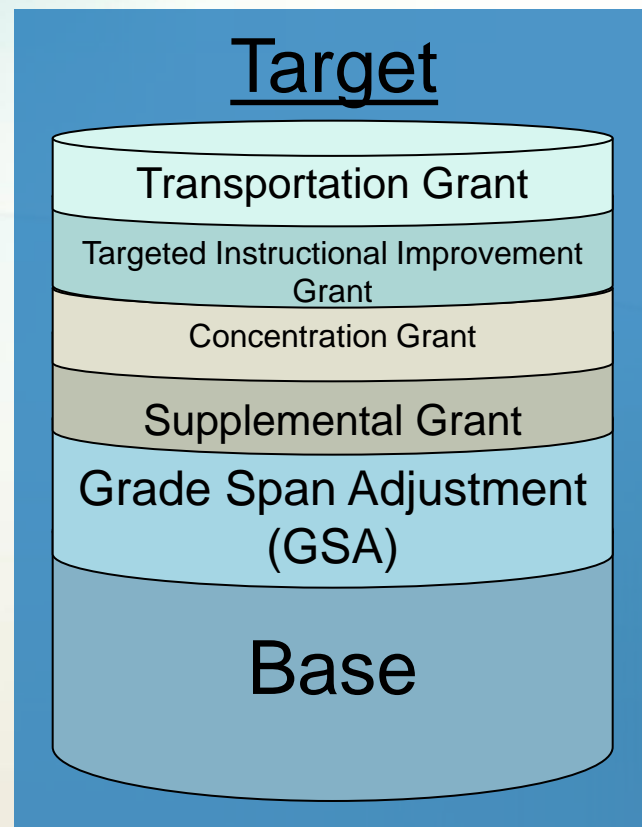
LCFF Calculator Component Relationship



All components are calculated on the “Calculator” tab

Calculator Tab – Target Calculation

- Base grant
 - Adds COLA annually
- Grade span adjustments
 - 10.4% for K-3...only if LEA meets requirement
 - 2.6% for 9-12
- Supplemental
 - 20% of adjusted base grant and unduplicated count
- Concentration
 - 50% of unduplicated count in excess of 55%
- Add-ons
 - Transportation & TIIG



LCFF Target

Target – a simple formula.....

ADA feeds from data found on MYP tab

Necessary Small School data found on District NSS Tab

Unduplicated Enrollment found on District MYP Tab

COLA found on Assumptions Tab

CALCULATE LCFF TARGET						
					COLA	1.570%
Unduplicated as % of Enrollment				45.12%	45.12%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	357.86	6,952	723	693	-	2,994,572
Grades 4-6	233.71	7,056		637	-	1,797,931
Grades 7-8	184.30	7,266		656	-	1,460,025
Grades 9-12	449.83	8,419	219	779	-	4,236,049
Subtract NSS	(25.19)	(175,689)	(14,258)			(189,947)
NSS Allowance		309,413				309,413
TOTAL BASE	1,200.51	9,396,868	342,988	868,189	-	10,608,043
Targeted Instructional Improvement						-
Transportation						572,670
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						11,180,713

TIIG and Transportation data found on Awards tab

Calculator Tab - Economic Recovery Target (ERT) Calculations

- Add on funding for districts whose LCFF Target is less than they would have received under the revenue limit
 - LEAs whose LCFF Target per ADA is below the undeficitated RL+ Categorical per ADA
 - **AND** whose RL+ Categorical per ADA is below the 90th percentile (\$14,500)
- Permanent add-on to LCFF grant
- Never recalculated – Established based on 2013-14 P-2 Certification
 - Receive 1/8 of total in 13/14, 2/8 in 14/15 until reach 8/8

Awards Tab – ERT Per ADA

How is the Economic Recovery Target rate calculated?

- This base rate is measured against the LCFF Target per ADA
- If the base rate is higher than the Target, District may qualify for ERT

Economic Recovery Target (ERT) rates			
<i>(effective 2014-15 pending legislation 42238.025(c))</i>	12-13 Undeficitated RL / Charter Gen.Purpose	168,362	-
	12-13 ADA	21.08	-
	12-13 Undeficitated rate per ADA	7,986.81	-
	X 13-14 COLA	1.0157	
	X 1.94% COLA for 14-15 thru 20-21	1.143964124	
	ERT General Purpose Funding / ADA	9,280.07	-

Factors from the Awards tab feed into ERT calculation on Calculator tab

CALCULATE ECONOMIC RECOVERY TARGET		2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21		8,112.20	9,280.07
Charter General Purpose BG/ADA inflated to 2020/21		-	-
Categorical Base per ADA		2,813.09	2,813.09
Total Economic Recovery Target per ADA		10,925.29	12,093.16
Statewide 90 th percentile rate		14,500.00	14,500.00
2020-21 LCFF Target rate per ADA	-	7,869.62	9,002.56
ECONOMIC RECOVERY TARGET per ADA			3,090.60
ECONOMIC RECOVERY TARGET x 2012-13 ADA			65,150
ECONOMIC RECOVERY TARGET PAYMENT		1/8	8,144

Calculator Tab – Floor Calculation

Per ADA factors from the Awards tab feed into Floor calculation on Calculator tab

Floor is recalculated annually based on ADA Entered in MYP Data tabs

Prior year Gap funding per ADA carries forward and is applied to each new year's ADA

Floor Funding per ADA		District	Charter
Base Revenue Limit per ADA		7,484.28	
Meals/BTSA Add-on per ADA		411.28	
Total (before deficit)		7,895.56	
Floor BRL rate per ADA		6,137.06	
Charter Gen. Purpose			-
12-13 Charter ADA			-
Floor Charter GP rate per ADA			-
12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)		1,923	
12-13 ADA (includes NSS, excludes Charter BG offset)		21.08	
Floor Other BRL per ADA		91.22	

CALCULATE LCFF FLOOR			
	12-13 Rate	13-14 ADA	
Current year Funded ADA times Base per ADA	6,137.06	18.27	112,124
Current year Funded ADA times Other RL per ADA	91.22	18.27	1,667
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			50,734
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			164,525

- Declining enrollment districts will still experience a reduction in funding

Calculator Tab - Phase-In Funding

The Transition ... not so simple

Step One:

- Compares the LCFF Target to the LCFF Floor – the difference = GAP

Step Two:

- Determine GAP and Apply GAP funding rate

Step Three:

- Calculate Phase-In Entitlement before Minimum State Aid:
 - Add GAP funding to Floor (UNLESS funded at Target - Once funded at Target always funded at Target)
 - Add ERT Payment

CALCULATE LCFF PHASE-IN ENTITLEMENT						2013/14
LOCAL CONTROL FUNDING FORMULA TARGET						143,778
LOCAL CONTROL FUNDING FORMULA FLOOR						164,525
Difference or GAP (LCFF Target less LCFF Floor, if positive)						-
Multiply difference by funding rate				11.78%		-
ECONOMIC RECOVERY PAYMENT						8,144
LCFF Entitlement before Minimum State Aid provision						151,922

This district's floor exceeds the target, resulting in -0-GAP

Calculator Tab - Minimum State Aid

- Former RL
 - 12/13 Total RL divided by 12/13 RL ADA multiplied by 13/14 LCFF ADA
- NSS allowance
 - 12/13 deficated NSS allowance provides funding floor for all schools that received NSS funding in 2012-13.
- 12/13 categorical funds not offset by property taxes
 - Basic Aid districts continue to receive State Aid for categorical funds received in 2012/13 net of fair share.
 - If categorical funds included in the LCFF are insufficient for the State to fully recover the fair share, it will be deducted from other sources in 2013-14 ONLY.

Calculator Tab - Minimum State Aid

How much State Aid is my district entitled to?

CALCULATE STATE AID							
LCFF Funding before Minimum State Aid						151,922	
Less Property Taxes including RDA						(64,064)	
LCFF state aid (before Min State Aid)						87,858	
CALCULATE MINIMUM STATE AID							
				2012/13	12-13 Rate	13-14 ADA	MIN STATE AID
2012-13 RL/Charter Gen BG adjusted for ADA				131,292	6,228.28	18.27	113,791
2012-13 NSS Allowance				-			-
Less Current Year Property Taxes/In Lieu				(66,601)			(64,064)
Subtotal State Aid for Historical RL/Charter General BG				64,691			49,727
Categorical funding from 2012-13				50,734			50,734
Charter Categorical Block Grant adjusted for ADA				-			-
Minimum State Aid Prior to Offset				115,425			100,461
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)							
Local Control Funding Formula Floor plus Funded Gap							
Minimum State Aid plus Property Taxes including RDA Offset							
Minimum State Aid Prior to Offset							
Total Minimim State Aid with Offset							
TOTAL STATE AID							100,461

Proposition 30 – EPA Tab

- How is Proposition 30 (EPA) calculated?
 - Uses adjusted Revenue Limit in LCFF Floor
 - Minimum \$200 per ADA
- How is Proposition 30 – EPA applied?
 - Reduces gross state aid

PROPOSITION 30 - EPA						
EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	17.92%	17.92%	17.92%	17.92%	
CALCULATE APPLICATION OF EPA						
	2012-13	2013-14	2014-15	2015-16	2016-17	
Adjusted Total Revenue Limit	131,293	113,791	1,597	1,781	1,965	
CY Adjusted NSS Allowance		-	113,211	113,211	113,211	
Total	131,293	113,791	114,808	114,992	115,176	
Less Property Taxes/In-Lieu	66,601	64,064	64,064	64,064	64,064	
Gross State Aid for Purposes of EPA	64,692	49,727	50,744	50,928	51,112	
EPA Entitlement						
Proportionate Share*	28,082	20,391	20,573	20,606	20,639	
Min EPA \$200/ADA	4,216	3,654	3,502	3,502	3,502	
EPA Allocation	28,082	20,391	20,573	20,606	20,639	

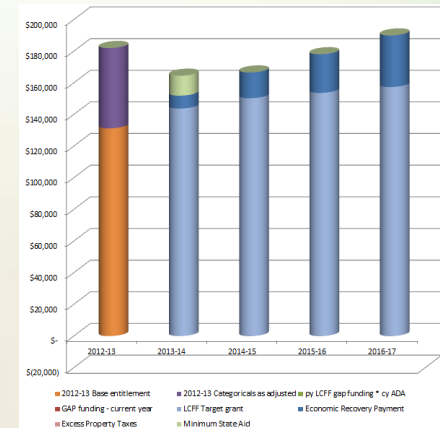
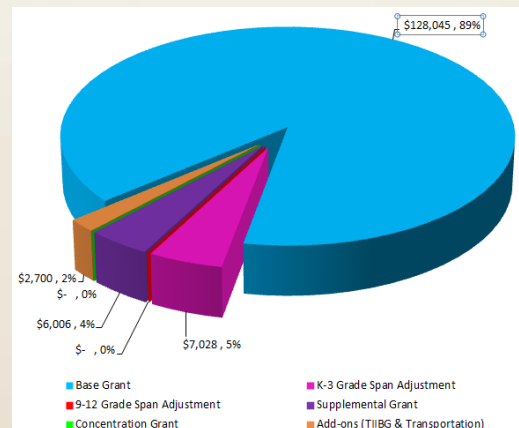
Summary Tab

LCFF Calculator Universal Assumptions						
My Sample District - NSS					2/20/14	
Summary of Funding						
		2013-14	2014-15	2015-16	2016-17	
Target		\$ 143,778	\$ 150,301	\$ 153,666	\$ 157,376	
Floor		164,525	165,542	165,726	165,910	
CY Gap Funding		-	-	-	-	
ERT		8,144	16,288	24,432	32,576	
Minimum State Aid		12,603	-	-	-	
Total Phase-In Entitlement		\$ 164,525	\$ 166,589	\$ 178,098	\$ 189,952	
Components of LCFF By Object Code						
		2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$	36,610	\$ 80,070	\$ 81,952	\$ 93,428	\$ 105,249
8011 - Fair Share		-	-	-	-	-
8311 & 8590 - Categoricals		50,734	-	-	-	-
8012 - EPA		28,082	20,391	20,573	20,606	20,639
Local Revenue Sources:						
8021 to 8048 - Property Taxes net of in-lieu		66,601	64,064	64,064	64,064	64,064
8096 - Charter's In-Lieu Taxes		-	-	-	-	-
TOTAL FUNDING	\$	182,027	\$ 164,525	\$ 166,589	\$ 178,098	\$ 189,952
Excess Taxes	\$	-	\$ 0	\$ (0)	\$ (0)	\$ (0)
EPA in excess to LCFF Funding	\$	-	\$ -	\$ 0	\$ 0	\$ 0
Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant						
		2013-14	2014-15	2015-16	2016-17	
Estimated Total LCFF Funding		164,525	\$ 166,589	\$ 178,098	\$ 189,952	
Estimated Base Grant		N/A	\$ 162,271	\$ 173,398	\$ 185,947	
Estimated Total of Supplemental and Concentration Grants		N/A	\$ 1,618	\$ 2,000	\$ 1,305	
Proportional Increase or Improvement in Services		N/A	1.00%	1.15%	0.70%	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$		1,618	\$ 2,000	\$ 1,305	
Current year Minimum Proportionality Percentage (MPP)			1.00%	1.15%	0.70%	

The Graphs Tab

The graphs tab includes various ways of looking at the new funding:

- By LCFF Component
- On a per ADA basis – comparing entitlement to actual sources
- Target components
- Summary Table of Funding by component
- By Budget Object Code
- May be modified by user



LCAP Minimum Proportionality Percentage

- NEW – Follows Title 5 CCR Section 15496
 - Enter estimated PY expenditures for unduplicated pupils above amount spent on all pupils
 - ⌘ Estimate of amount spent in 13-14 must be \geq 12-13 EIA expenditures
- Calculates percentage by which services for unduplicated students must be increased or improved over services for all students in the LCAP year
- Not a maintenance of effort calculation
- LEA only required to demonstrate how it is meeting MPP in LCAP year, not across all three years

LCAP Minimum Proportionality Percentage

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant					
		2013-14	2014-15	2015-16**	2016-17**
1.	LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		807,984	774,949	792,846
2.	Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		150,000	300,000	450,000
	Prior Year EIA expenditures	103,681			
	2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	TRUE			
3.	Difference [1] less [2]		657,984	474,949	342,846
4.	Increase in Estimated Supplemental & Concentration Grant Funding [3] * GAP funding rate		184,565	161,245	74,295
	GAP funding rate		28.05%	33.95%	21.67%
5.	Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1])		334,565	461,245	524,295
6.	Base Funding LCFF Phase-In Entitlement less [5]		7,978,724	8,521,623	8,456,671
	LCFF Phase-In Entitlement		8,885,959	8,982,868	8,980,966
7/8.	Minimum Proportionality Percentage* [5]/[6]		4.19%	5.41%	6.20%

Enter estimated expenditures on unduplicated pupils & 12-13 EIA expenditures

Est. Supp. & Conc.

Divided by Base

MPP

Final Thoughts

Caveats

- Default assumptions are official estimates as prescribed by law. LEAs should consider running multiple fiscal scenarios to understand the implications of changes.
- The calculator does not take into account the impact of district reorganizations on LCFF funding.
- The calculator is not designed to estimate funding for charter schools established in 2013-14 or subsequent years.
- The calculator does not take into account all funding adjustments for basic aid school districts (see doc for full list).

Local Control Funding Formula (LCFF) Calculator

Calculator Caveats

Acronyms

- ADA Average Daily Attendance
- CY Current Year
- EL English Learners
- ERT Economic Recovery Target
- FRPM Free Reduced Priced Meals
- FY Foster Youth
- LCAP Local Control Accountability Plan
- MPP Minimum Proportionality Percentage
- NSL National School Lunch
- NSS Necessary Small School
- PY Prior Year
- RL Revenue Limit
- SACS Standards Accounting Codes Structure
- SBE State Board of Education
- SDC Special Day Class
- SED Socioeconomically Disadvantaged
- TIIBG Targeted Instructional Improvement Block Grant

Let's go hands-on!

