

GRAVENSTEIN UNION SCHOOL DISTRICT

2022-23 45 Day Revision to the Adopted Budget				
	Adopted Budget	45 Day Revision	Difference	Funding Type
LCFF	\$ 7,189,302	\$ 7,607,812	\$ 418,510	Unrestricted
Transportation	\$ 50,000	\$ 53,250	\$ 3,250	Restricted
Learning Recovery Block Grant	\$ -	\$ 431,845	\$ 431,845	Restricted
Arts, Music & Instruction Block Grant	\$ -	\$ 480,458	\$ 480,458	Restricted
ELOP	\$ 390,000	\$ 302,945	\$ (87,055)	Restricted
		Total	\$ 1,247,008	

New: One-Time Funding

Learning Recovery Block Grant: \$2,400 per unduplicated student - uses include to support learning recovery

Arts, Music & Instruction Block Grant: \$675 per ADA - uses included materials & supplies to support music and art education or 'operational cost

New: On-going Funding

Additional 6.28% added to the Local Control Funding Formula (LCFF)

Extended Learning Opportunities Program: \$1,940 per unduplicated student in grades TK -6 - uses include Jumpstart Summer Learning Program

District ADA calculated on 3 year rolling average

COLA will now be applied to Transportation

	Year 1 -- Adopted Budget --			Year 1 -- 45 Day Revise --			Variance		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
COLA (enter percentage)		6.56%			6.56%				
Base Grant Adjustment		0.00%			6.28%				
ADA from Calculator (District + Gravenstein + HMS)		(35.91+426.80 268.44) =	731.15		(37.61 + 426.80 + 268.44) =	732.85		(37.61+ 426.12+ 268.44) =	1.70
		District - Current Year	35.91		District - Rolling Average	37.61		District - Rolling Average	1.70
		Charter - Current Year	695.24		Charter - Current Year	695.24		Charter - Current Year	(0.00)
Revenue									
Local Control Funding Formula	7,189,302	-	7,189,302	7,611,062	-	7,611,062	421,760	-	421,760
Basic Aid Supplement	950,000	-	950,000	950,000	-	950,000	-	-	-
Special Ed. Taxes	-	89,401	89,401	-	89,401	89,401	-	-	-
EPA	422,409	-	422,409	449,232	-	449,232	-	-	-
Transfer to Fund 14	(19,507)	-	(19,507)	(79,507)	-	(79,507)	(40,493)	-	(40,493)
Federal Revenues	-	265,421	265,421	-	265,421	265,421	-	-	-
Other State Revenues	129,905	494,753	624,658	129,905	1,320,001	1,449,906	-	825,248	825,248
STRS On Behalf Revenue (7690)	-	563,246	563,246	-	563,246	563,246	-	-	-
Local Revenues	82,850	201,198	284,048	82,850	201,198	284,048	-	-	-
Special Education	-	93,802	93,802	-	93,802	93,802	-	-	-
Total Revenue	8,754,959	1,707,821	10,462,780	9,143,542	2,533,069	11,676,611	381,267	825,248	1,206,515
Expenditures									
Certificated Salaries	5,188,222	386,475	5,574,697	5,188,222	386,475	5,574,697	-	-	-
Classified Salaries	1,555,048	291,285	1,846,333	1,555,048	291,285	1,846,333	-	-	-
Employee Benefits -- Statutory	287,279	35,806	323,085	287,279	35,806	323,085	-	-	-
STRS On Behalf Revenue (7690)	-	563,246	563,246	-	563,246	563,246	-	-	-
Employee Benefits -- STRS	890,100	60,166	950,266	890,100	60,166	950,266	-	-	-
Employee Benefits -- PERS	391,228	63,363	454,591	391,228	63,363	454,591	-	-	-
Emp & Retiree Benefits- H & W	814,480	49,553	864,033	814,480	49,553	864,033	-	-	-
Books and Supplies	190,447	186,771	377,218	190,447	636,771	827,218	-	450,000	450,000
Services, Other Operating Expenses	630,425	764,769	1,395,194	630,425	764,769	1,395,194	-	-	-
Capital Outlay	42,000	153,280	195,280	42,000	153,280	195,280	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Total Expenditures	9,989,229	2,554,714	12,543,943	9,989,229	3,004,714	12,993,943	-	450,000	450,000
Excess (Deficiency)	(1,234,270)	(846,893)	(2,081,163)	(845,687)	(471,645)	(1,317,332)	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Contributions to restricted programs	(717,711)	717,711	-	(717,711)	717,711	-	-	-	-
Total Transfers/Other Uses	(717,711)	717,711	-	(717,711)	717,711	-	-	-	-
Net Increase (Decrease)	(1,951,981)	(129,182)	(2,081,163)	(1,563,398)	246,066	(1,317,332)	-	-	-
Fund Balance									
Beginning Balance	6,617,466	674,892	7,292,358	6,617,466	674,892	7,292,358	-	-	-
Audit Adjustment(s)	-	-	-	-	-	-	-	-	-
Net Ending Balance	4,665,485	545,710	5,211,195	5,054,068	920,958	5,975,026	-	-	-
Components of Ending Balance:									
Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	-	-	-
Restricted: Prepaid Expenditures	2,270	-	2,270	2,270	-	2,270	-	-	-
Restricted	-	545,710	545,710	-	920,958	920,958	-	-	-
Textbook Adoptions Multi Year	350,000	-	350,000	350,000	-	350,000	-	-	-
Facilities Master Plan Approved Projects	250,000	-	250,000	250,000	-	250,000	-	-	-
STRS & PERS Increases 2 Years	-	-	-	-	-	-	-	-	-
Reserve for Enrichments 5 Years	1,500,000	-	1,500,000	1,500,000	-	1,500,000	-	-	-
Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	-	2,000,000	2,000,000	-	2,000,000	-	-	-
Reserve for Econ.Uncert. (unassigned)	501,758	-	501,758	519,758	-	519,758	-	-	-
Unassigned/Unappropriated Amount	56,457	-	56,457	427,040	-	427,040	-	-	-
Net Ending Balance	4,665,485	545,710	5,211,195	5,054,068	920,958	5,975,026	5,054,068	920,958	5,975,026

Multi-Year Projection

	Year 1 -- 45 Day Revise -- enter year: 2022-23			Year 2 -- Projection -- enter year: 2023-24			Year 3 -- Projection -- enter year: 2024-25		
COLA (enter percentage)	6.56%			5.38%			4.07%		
Base Grant Adjustment	6.28%								
ADA from Calculators (District + Gravenstein + HMS)	(37.61 + 426.80 + 268.44) =	732.85		(36.62+ 426.12+ 268.44) =	750.29		(36.67+422.97+ 268.44) =	747.15	
	District - Rolling Average	37.61		District - Rolling Average	36.67		District - Rolling Average	36.67	
	Charter - Current Year	695.24		Charter - Current Year	713.62		Charter - Current Year	710.47	
Revenue									
1 Local Control Funding Formula	7,611,062	-	7,611,062	8,223,939	-	8,223,939	8,600,488	-	8,600,488
2 Basic Aid Supplement	950,000	-	950,000	950,000	-	950,000	950,000	-	950,000
3 Special Ed. Taxes	-	89,401	89,401	-	89,401	89,401	-	89,401	89,401
4 EPA	449,232	-	449,232	475,382	-	475,382	409,184	-	409,184
5 Transfer to Fund 14	(79,507)	-	(79,507)	(19,507)	-	(19,507)	(19,507)	-	(19,507)
6 Federal Revenues	-	265,421	265,421	-	130,955	130,955	-	159,039	159,039
7 Other State Revenues	129,905	1,320,001	1,449,906	135,520	474,495	610,015	135,368	476,331	611,699
8 STRS On Behalf Revenue (7690)	-	563,246	563,246	-	563,246	563,246	-	563,246	563,246
9 Local Revenues	82,850	201,198	284,048	82,850	201,198	284,048	82,850	201,198	284,048
10 Special Education	-	93,802	93,802	-	93,802	93,802	-	93,802	93,802
11 Total Revenue	9,143,542	2,533,069	11,676,611	9,848,184	1,553,097	11,401,281	10,158,383	1,583,017	11,741,400
Expenditures									
13 Certificated Salaries	5,188,222	386,475	5,574,697	5,543,615	412,949	5,956,564	5,646,172	420,588	6,066,760
14 Classified Salaries	1,555,048	291,285	1,846,333	1,592,369	298,276	1,890,645	1,630,586	305,434	1,936,020
15 Employee Benefits -- Statutory	287,279	35,806	323,085	306,958	38,259	345,216	312,636	38,966	351,603
16 STRS On Behalf Revenue (7690)	-	563,246	563,246	-	563,246	563,246	-	563,246	563,246
17 Employee Benefits -- STRS	890,100	60,166	950,266	1,058,831	78,873	1,137,704	1,078,419	80,332	1,158,751
18 Employee Benefits -- PERS	391,228	63,363	454,591	401,277	75,166	476,443	401,124	75,137	476,261
19 Emp & Retiree Benefits- H & W	814,480	49,553	864,033	814,480	49,553	864,033	814,480	49,553	864,033
20 Books and Supplies	190,447	636,771	827,218	192,351	643,139	835,490	194,275	260,000	454,275
21 Services, Other Operating Expenses	630,425	764,769	1,395,194	576,729	712,417	1,289,146	582,497	719,541	1,302,037
22 Capital Outlay	42,000	153,280	195,280	39,400	-	39,400	39,400	-	39,400
23 Other Outgo	-	-	-	-	-	-	-	-	-
24 Total Expenditures	9,989,229	3,004,714	12,993,943	10,526,010	2,871,876	13,397,886	10,699,589	2,512,798	13,212,387
25									
26 Excess (Deficiency)	(845,687)	(471,645)	(1,317,332)	(677,826)	(1,318,780)	(1,996,605)	(541,206)	(929,781)	(1,470,987)
27									
28 Transfer In	-	-	-	-	-	-	-	-	-
29 Transfers Out	-	-	-	-	-	-	-	-	-
30 Other Sources	-	-	-	-	-	-	-	-	-
31 Other Uses	-	-	-	-	-	-	-	-	-
32 Contributions to restricted programs	(717,711)	717,711	-	(724,888)	724,888	-	(732,137)	732,137	-
33 Total Transfers/Other Uses	(717,711)	717,711	-	(724,888)	724,888	-	(732,137)	732,137	-
34									
35 Net Increase (Decrease)	(1,563,398)	246,066	(1,317,332)	(1,402,714)	(593,891)	(1,996,605)	(1,273,343)	(197,644)	(1,470,987)
36 Fund Balance									
37 Beginning Balance	6,617,466	674,892	7,292,358	5,054,068	920,958	5,975,026	3,651,354	327,067	3,978,421
38 Audit Adjustment(s)	-	-	-	-	-	-	-	-	-
39 Net Ending Balance	5,054,068	920,958	5,975,026	3,651,354	327,067	3,978,421	2,378,011	129,422	2,507,433
40 Components of Ending Balance:									
41 Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
42 Restricted: Prepaid Expenditures	2,270	-	2,270	-	-	-	-	-	-
43 Restricted	-	920,958	920,958	-	327,067	327,067	-	129,422	129,422
44 Textbook Adoptions Multi Year	350,000	-	350,000	-	-	-	-	-	-
45 Facilities Master Plan Approved Projects	250,000	-	250,000	-	-	-	-	-	-
46 STRS & PERS Increases 2 Years	110,000	-	110,000	-	-	-	-	-	-
47 Reserve for Enrichments 5 Years	1,500,000	-	1,500,000	700,000	-	700,000	-	-	-
48 Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	-	2,000,000	2,000,000	-	2,000,000	900,000	-	900,000
49 Reserve for Econ.Uncert. (unassigned)	519,758	-	519,758	535,915	-	535,915	528,495	-	528,495
50 Unassigned/Unappropriated Amount	317,040	-	317,040	410,438	-	410,438	944,515	-	944,515
51 Net Ending Balance	5,054,068	920,958	5,975,026	3,651,354	327,067	3,978,421	2,378,011	129,422	2,507,433

**Assumptions:
Multi-Year Budget Projection**

**Gravenstein Union School District Multi Year Projection
2022-23 45 Day Revision**

	2022-23 45 Day Revision	2023-24 Year 2 - Projection	2024-25 Year 3 - Projection
Revenue			
1 COLAs applied	6.56%	5.38%	4.07%
Base Augmentation	6.28%	0.00%	0.00%
	District = 30.84% Charters = 35.92%	District = 33.33% Charters = 35.92%	District = 33.33 Charters = 35.92%
3 Unduplicated Count %			
4 District Funded ADA	37.61	36.67	36.67
5 Charter Funded ADA	695.24	713.62	710.47
6 COE Funded ADA	0.95	0.95	0.95
NPS Funded ADA	1.90	0.95	0.95
7 Deferred Maintenance to Fund 14 (8091)	79,507.00	19,507.00	19,507.00
8 Property Taxes % inc/dec	Based on P-Annual	Use P-1 from 21/22 + 1.5%	2022-23 estimate + 1.5%
9 Basic Aid Supplemental Funding	\$950,000	\$950,000	\$950,000
10 Federal	\$4k GEER II, \$17k ESSER II, \$93k ESSER III, \$92k Special Education, \$40k Title I, \$7.5k Title II, 10k Title IV	Remove RS 3214, Flat Title Funding to 21/22	Remove GEER II & ESSER II. Flat Title Funding to 21/22
11 Other State - Unrestricted	\$14K MBG, \$118K Lottery, \$	\$14.3K MBG, \$116K Lottery	Same as 2023-24
	\$46.5K lottery, \$563K STRS on-behalf, \$383k Spl. Ed, \$302k ELOG, \$154K EEBG, Spl Ed Early Intervention Grant \$27k, Spl. Ed Preschool Learning Grant \$28k, Learning Recovery Block Grant \$431k, Arts & Music Discretionary Block Grant \$480k	Remove Sp. Ed Early Intv. Preschool Grant, Spl Ed Learning Recovery Support Grant. STRS Flat. Lottery Flat. Spl Ed Flat. Remove \$25k EEBG. Remove Learning Recover Block Grant, Remove Art & Music Discretionary Block Grant	Same as 2023-24
12 Other State - Restricted	\$41.5K Interest, \$3K RESIG safety dollars, \$7K Special Ed. funding, \$73k GPA Funding, \$32k Field Trip Donations	Same as 2022-23	Same as 2022-23
13 Local			
Expenditures			
Certificated Salaries			
14 Staffing (FTEs)	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin
15 Step & Column Costs		1.47% increase over PY	1.47% increase over PY
16 Other Adjustments	-	-	-
Classified Salaries			
17 Staffing (FTEs) includes vacancies	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential
18 Step & Column Costs	Matches Position Control	1.83% increase over PY	1.83% increase over PY
19 Other Adjustments	-	-	Remove ELOP Costs
Employee Benefits			
20 Statutory Benefits (Fixed)	STRS 19.10% PERS 25.37%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 25.20%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 24.60%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%
21 Health & Welfare Benefits	Increase to Health Cap by \$300 for Certificated, Classified MGMT & Classified Confidential	Flat Cap	Flat Cap
Medical	Matches Control	Same as 2021-22	Same as 2021-22
22 Books and Supplies	1% increase over PY less 1x expenditures	1% increase from 22/23	1% increase from 23/24
23 Services, Other Oper Exp	1% increase over PY less 1x expenditures	Remove RS 6053, increase 1% from 22/23	1% increase from 23/24
24 Special Education			
25 Non-Public School	\$47k	\$47k	\$47k
26 Other Spl. Ed Services	\$187.5K	\$187.5K	\$187.5K
27 SCOE K-22 Placement	1 SCOE Placement; \$84k	1 SCOE Placement; \$90k	1 SCOE Placement; \$98k
28 Transportation	Transportation costs 150\$K	Transportation costs 150\$K	Transportation costs 150\$K
29 Capital Outlay	\$43K RS 000, \$215k Roofing	\$39K Equipment & Light Construction	\$39K Equipment & Light Construction
30 Other Outgo	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA
31 Transfers In (provide detail)	\$0	\$0	\$0
32 Transfers (Out)	\$0	\$0	\$0
33 Other Uses	\$0	\$0	\$0
34 Contribution	RRM \$357K, Spl. Ed. \$229K, Field Trips \$131k	1% increase from 2022/23 for RRM	1% increase from 2023/24 for RRM

Acronyms:

COLA : Cost of Living Adjustment	EEBG : Educator Effectiveness Block Grant	JPA : Joint Powers Authority	Spl. Ed. : Special Education
COE : County Office of Education	FTE : Full Time Employee	OASDI : Old Age Survivor's Disability Insurance	STRS : State Teacher's Retirement System
ELOG : Extended Learning Opportunities Grant	GEER: Governor's Emergency Education Relief	PERS : Public Employees Retirement System	SUI - State Unemployment Insurance
ELOP: Extended Learning Opportunities Program	GPA : Gravenstein Parent Association	SCOE : Sonoma County Office of Education	RRM : Routine Restricted Maintenance
ESSER : Elementary and Seconary Schools Emergency Relief Funds	WCTJPA: West County Transportation Joint Powers Authority		RS : SACS Resource Code

Appendix

LCFF CALCULATOR	
70714	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
6/1/2022	Projection Date
Gravenstein Union Elementary Adopted Budget 2022-23 Katie Anderson kanderson@grav.k12.ca.us 707-823-7008 x210	

Gravenstein Union Elementary (70714)	2021-22	2022-23	2023-24	2024-25
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(1) UNIVERSAL ASSUMPTIONS	20.00%	20.00%	20.00%	20.00%
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(profiled as calculated by the Department of Finance, DOF)</i>	5.07%	12.84%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	6.28%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION	YES	YES	YES	YES
Did your district meet the requirements of funding?	YES	YES	YES	YES

(b) PROPERTY TAXES				
C1 A-6 Estimated Property Taxes (excluding RDA)	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854
B-5 Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -
Less In-Lieu Property Tax Transfer	\$ (3,179,879)	\$ (3,185,652)	\$ (3,250,848)	\$ (3,298,790)
Total Local Revenue	\$ 181,436	\$ 226,083	\$ 212,063	\$ 216,064

(d) UNDUPLICATED PUPIL PERCENTAGE				
A-1.2 / A-3.2 District Enrollment (second prior year)				
A-1.1 / A-3.1 District Enrollment (first prior year)				
A-1 / A-3 District Enrollment	35	35	35	35
A-2.2 / A-4.2 COE Enrollment (second prior year)				
A-2.1 / A-4.1 COE Enrollment (first prior year)				
A-2 / A-4 COE Enrollment	-	1	1	1
Total Enrollment	35	36	36	36
B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)				
B-1 / B-3 District Unduplicated Pupil Count	12	12	12	12
B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)				
B-2 / B-4 COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	12	12	12	12
3-yr rolling percentage	34.29%	33.33%	33.33%	33.33%
Single Year Unduplicated Pupil Percentage	34.29%	33.33%	33.33%	33.33%
Unduplicated Pupil Percentage (%)	29.82%	31.13%	33.64%	33.33%

(e) AVERAGE DAILY ATTENDANCE (ADA)				
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.				
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)				
B-1, D-6 Grades TK-3	38.50	36.66	34.77	34.77
B-2, D-7 Grades 4-6	-	-	-	-
B-3, D-8 Grades 7-8	-	-	-	-
B-4, D-9 Grades 9-12	-	-	-	-
TOTAL CURRENT YEAR ADA	38.50	36.66	34.77	34.77
Nongovernmental School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
F-1, D-17 Grades TK-3	-	-	-	-
F-2, D-18 Grades 4-6	-	0.95	0.95	-
F-3, D-19 Grades 7-8	1.60	0.95	-	0.95
F-4, D-20 Grades 9-12	-	-	-	-
TOTAL NPS-CDS (Annual)	1.60	1.90	0.95	0.95
DISTRICT TOTAL	40.10	38.56	35.72	35.72
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
E-6, E-11 Grades TK-3	-	0.95	0.95	0.95
E-7, E-12 Grades 4-6	-	-	-	-
E-8, E-13 Grades 7-8	-	-	-	-
E-9, E-14 Grades 9-12	-	-	-	-
COUNTY TOTAL	-	0.95	0.95	0.95
RATIO: District ADA-to-Enrollment	114.57%	110.17%	102.06%	102.06%
RATIO: County ADA-to-Enrollment	0.00%	95.00%	95.00%	95.00%

(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT				
If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were in the prior year.				
ADA transfer: Student from District to Charter (cross fiscal year)				
A-6 Grades TK-3		26.78	26.78	26.78
A-7 Grades 4-6		-	-	-
A-8 Grades 7-8		-	-	-
A-9 Grades 9-12		-	-	-
		26.78	26.78	26.78
ADA transfer: Student from Charter to District (cross fiscal year)				
A-11 Grades TK-3		34.77	34.77	34.77
A-12 Grades 4-6		-	-	-
A-13 Grades 7-8		-	-	-
A-14 Grades 9-12		-	-	-
		34.77	34.77	34.77
Difference		7.99	7.99	7.99

(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for				
1 Charter Name	Gravenstein Elementary Charter			
Charter ADA by grade span				
Grades K-3	272.14	276.89	294.07	296.72
Grades 4-6	159.89	149.91	151.09	145.29
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total ADA	432.03	426.80	445.16	442.01
2 Charter Name	Hillcrest Middle School			
Charter ADA by grade span				
Grades K-3	-	-	-	-
Grades 4-6	88.35	87.42	87.42	87.42
Grades 7-8	182.41	181.02	181.02	181.02
Grades 9-12	-	-	-	-
Total ADA	270.76	268.44	268.44	268.44

IN-LIEU PROPERTY TAX TRANSFER					
For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA					
1. Property Taxes per ADA					
2a. Adjusted base revenue per ADA x charter school ADA					
For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students					
in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.					
1. Property taxes per ADA x District of Residence ADA					
2a. Adjusted base revenue per ADA x District of Residence ADA					
	2021-22	2022-23	2023-24	2024-25	
Local Property Taxes (w/out RDA)	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854	
District LCFF ADA	40.10	49.34	46.55	46.53	
Total Charter LCFF ADA	<u>702.79</u>	<u>695.24</u>	<u>713.60</u>	<u>710.45</u>	
Total LCFF ADA	<u>742.89</u>	<u>744.58</u>	<u>760.15</u>	<u>756.98</u>	
Property Taxes per ADA	\$ 4,524.65	\$ 4,582.09	\$ 4,555.56	\$ 4,643.24	
Funding Method:					
Property Taxes per ADA	\$ 3,179,879	\$ 3,185,652	\$ 3,250,848	\$ 3,298,790	
LCFF Funding per ADA	-	-	-	-	
Alternative Calculation	-	-	-	-	
Certified In-Lieu Taxes	-	-	-	-	
In-Lieu of Property Tax Transfer Total	\$ 3,179,879	\$ 3,185,652	\$ 3,250,848	\$ 3,298,790	
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
1	Gravenstein Elementary Charter	\$ 1,954,785	\$ 1,955,636	\$ 2,027,953	\$ 2,052,359
	ADA	432.03	426.80	445.16	442.01
	1 In-Lieu at Property tax/ADA	\$ 1,954,785	\$ 1,955,636	\$ 2,027,953	\$ 2,052,359
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 3,745,067	\$ 4,181,271	\$ 4,600,198	\$ 4,755,490
2	Hillcrest Middle School	\$ 1,225,094	\$ 1,230,016	\$ 1,222,895	\$ 1,246,431
	ADA	270.76	268.44	268.44	268.44
	1 In-Lieu at Property tax/ADA	\$ 1,225,094	\$ 1,230,016	\$ 1,222,895	\$ 1,246,431
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,268,619	\$ 2,538,038	\$ 2,674,524	\$ 2,782,012
3	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -
5	-	\$ -	\$ -	\$ -	\$ -
	ADA	-	-	-	-
	1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -

Gravenstein Union Elementary (70714) - Adopted Budget 2022-23		6/1/2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		5.07%	12.84%	5.38%	4.02%
LCFF Entitlement					
Base Grant		\$325,114	\$451,096	\$448,090	\$466,227
Grade Span Adjustment		32,417	45,068	45,645	47,452
Supplemental Grant		21,323	30,890	33,218	34,241
Concentration Grant		-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		9,509	9,509	9,509	9,509
Add-ons: Home-to-School Transportation		50,000	50,000	50,000	50,000
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$438,363	\$586,563	\$586,462	\$607,429
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		316,914	316,914	316,914	316,914
Additional State Aid		77,320	-	-	-
Total LCFF Entitlement		832,597	903,477	903,376	924,343
LCFF Entitlement Per ADA		\$ 20,763	\$ 18,311	\$ 19,407	\$ 19,864
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	632,303	\$ 657,029	\$ 670,864	\$ 691,915
EPA (for LCFF Calculation purposes)	\$	18,858	\$ 20,365	\$ 20,449	\$ 16,364
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$	3,361,315	\$ 3,411,735	\$ 3,462,911	\$ 3,514,854
In-Lieu of Property Taxes (Object Code 8096)		(3,179,879)	(3,185,652)	(3,250,848)	(3,298,790)
Property Taxes net of In-Lieu	\$	181,436	\$ 226,083	\$ 212,063	\$ 216,064
TOTAL FUNDING		832,597	903,477	903,376	924,343
Basic Aid Status					
Excess Taxes	\$	-	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -
Total LCFF Entitlement		832,597	903,477	903,376	924,343
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2		49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	\$	18,858	\$ 20,365	\$ 20,449	\$ 16,364
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$	18,859	\$ 20,365	\$ 20,449	\$ 16,364
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$	(5,017.97)	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)		-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	751,765	\$ 813,078	\$ 810,649	\$ 830,593
Supplemental and Concentration Grant funding in the LCAP year	\$	21,323	\$ 30,890	\$ 33,218	\$ 34,241
Percentage to Increase or Improve Services		2.84%	3.80%	4.10%	4.12%

LCFF CALCULATOR	
6051742	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
6/1/2022	Projection Date
Gravenstein Elementary	
Adopted Budget 2022-23	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008 x210	

	PY1	CY	CY1	CY2
Gravenstein Elementary (6051742)	2021-22	2022-23	2023-24	2024-25

(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	12.84%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	6.28%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

(a) TRANSFER OF IN-LIEU PROPERTY TAX					
I-4	F-6 / F-7 In-Lieu of Property Tax	1,954,785	1,955,636	2,027,953	2,052,359

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)					
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)				
A-1, A-2, A-3	Enrollment	431	454	457	455
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3	Unduplicated Pupil Count	118	124	125	124
	3-yr rolling percentage	27.38%	27.31%	27.35%	27.25%
C-1	Unduplicated Pupil Percentage (%)	26.90%	27.14%	27.35%	27.31%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest percentage.					
D-3	Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%	38.49%
	Unduplicated Pupil Percentage: Supplemental Grant	26.90%	27.14%	27.35%	27.31%
	Unduplicated Pupil Percentage: Concentration Grant	26.90%	27.14%	27.35%	27.31%

(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on: The calculator will determine the greater of current or prior year ADA for each year's funding calculation.					
	TK	12.50	27.48	40.42	42.03
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3	272.14	276.89	294.07	296.72
B-2	Grades 4-6	159.89	149.91	151.09	145.29
B-3	Grades 7-8	-	-	-	-
B-4	Grades 9-12	-	-	-	-
	SUBTOTAL ADA	432.03	426.80	445.16	442.01
	RATIO: ADA to Enrollment	1.00	0.94	0.97	0.97

(e) OTHER LCFF ADJUSTMENTS					
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -

Gravenstein Elementary (6051742) - Adopted Budget 2022-23		6/1/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	12.84%	5.38%	4.02%	
LCFF Entitlement					
Base Grant	\$3,515,925	\$3,918,225	\$4,305,834	\$4,446,604	
Grade Span Adjustment	229,142	263,046	294,364	308,886	
Supplemental Grant	201,485	226,959	251,631	259,745	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	77,301	119,819	129,600	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,946,552	\$4,485,531	\$4,971,648	\$5,144,835	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	3,946,552	4,485,531	4,971,648	5,144,835	
LCFF Entitlement Per ADA	\$ 9,135	\$ 10,510	\$ 11,168	\$ 11,640	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,727,309	\$ 2,293,153	\$ 2,684,959	\$ 2,874,327	
EPA (for LCFF Calculation purposes)	\$ 264,458	\$ 236,742	\$ 258,736	\$ 218,149	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,954,785	1,955,636	2,027,953	2,052,359	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	3,946,552	4,485,531	4,971,648	5,144,835	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	3,946,552	4,485,531	4,971,648	5,144,835	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 264,458	\$ 236,742	\$ 258,736	\$ 218,149	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 264,458	\$ 236,742	\$ 258,736	\$ 218,149	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (52,811.94)	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 3,745,067	\$ 4,258,572	\$ 4,720,017	\$ 4,885,090	
Supplemental and Concentration Grant funding in the LCAP year	\$ 201,485	\$ 226,959	\$ 251,631	\$ 259,745	
Percentage to Increase or Improve Services	5.38%	5.33%	5.33%	5.32%	

LCFF CALCULATOR	
6051759	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
6/1/2022	Projection Date
Hillcrest Middle	
Adopted Budget 2022-23	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008 x210	

	PY1	CY	CY1	CY2
Hillcrest Middle (6051759)	2021-22	2022-23	2023-24	2024-25

(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	12.84%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	6.28%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

(a) TRANSFER OF IN-LIEU PROPERTY TAX					
I-4	F-6 / F-7 In-Lieu of Property Tax	1,281,564	1,230,016	1,225,944	1,247,470

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)					
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)				
A-1, A-2, A-3	Enrollment	289	286	286	286
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3	Unduplicated Pupil Count	82	82	82	82
	3-yr rolling percentage	28.37%	28.67%	28.67%	28.67%
C-1	Unduplicated Pupil Percentage (%)	21.96%	25.61%	28.57%	28.67%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest percentage.					
D-3	Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%	38.49%
	Unduplicated Pupil Percentage: Supplemental Grant	21.96%	25.61%	28.57%	28.67%
	Unduplicated Pupil Percentage: Concentration Grant	21.96%	25.61%	28.57%	28.67%

(d) AVERAGE DAILY ATTENDANCE (ADA)					
ADA used for the Transitional Kindergarten Add-on: The calculator will determine the greater of current or prior year ADA for each year's funding calculation.					
	TK	-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3	-	-	-	-
B-2	Grades 4-6	88.35	87.42	87.42	87.42
B-3	Grades 7-8	189.90	181.02	181.02	181.02
B-4	Grades 9-12	-	-	-	-
	SUBTOTAL ADA	278.25	268.44	268.44	268.44
	RATIO: ADA to Enrollment	0.96	0.94	0.94	0.94

(e) OTHER LCFF ADJUSTMENTS					
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -

Hillcrest Middle (6051759) - Adopted Budget 2022-23		6/1/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	12.84%	5.38%	4.02%	
Total LCFF Entitlement	2,434,389	2,668,036	2,827,346	2,941,533	
LCFF Entitlement Per ADA	\$ 8,749	\$ 9,939	\$ 10,533	\$ 10,958	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 960,277	\$ 1,245,895	\$ 1,405,205	\$ 1,519,392	
EPA (for LCFF Calculation purposes)	\$ 192,548	\$ 192,125	\$ 196,197	\$ 174,671	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,281,564	\$ 1,230,016	\$ 1,225,944	\$ 1,247,470	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,434,389	2,668,036	2,827,346	2,941,533	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,434,389	2,668,036	2,827,346	2,941,533	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 192,548	\$ 192,125	\$ 196,197	\$ 174,671	
EPA, Current Year (Object Code 8012)	\$ 192,549	\$ 192,125	\$ 196,197	\$ 174,671	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (32,247.36)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,331,969	\$ 2,538,038	\$ 2,674,524	\$ 2,782,012	
Supplemental and Concentration Grant funding in the LCAP year	\$ 102,420	\$ 129,998	\$ 152,822	\$ 159,521	
Percentage to Increase or Improve Services	4.39%	5.12%	5.71%	5.73%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	289	286	286	286	
COE Enrollment	-	-	-	-	
Total Enrollment	289	286	286	286	
Unduplicated Pupil Count	82	82	82	82	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	82	82	82	82	
Rolling %, Supplemental Grant	21.9600%	25.6100%	28.5700%	28.6700%	
Rolling %, Concentration Grant	21.9600%	25.6100%	28.5700%	28.6700%	
SUMMARY OF LCFF ADA					

The Common Message

2022-23 Adopted Budget

45-Day Revision



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
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LCAP	Josh Schultz, Napa	Nick Schweizer, Sacramento
One-Time Funding	Janet Riley, Merced	
Home To School Transportation	Misty Key, Ventura	Kate Lane, Marin
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Independent Study	Kate Lane, Marin	Janet Riley, Merced
Early Care and Education	Fernie Marroquin, Tulare	Janet Riley, Merced
Summary	Mike Simonson, San Diego	Shannon Hansen, San Benito

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Sources

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California School Information Services
Capitol Advisors
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Carlos Rojas, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 23-01 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

45-Day Revision/Adopted 2022-2023 Budget Key Guidance

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

These are the major K-12 funding provisions in the 2022-23 state budget:

- Cost-of-living adjustment (COLA) remains at 6.56% for the Local Control Funding Formula (LCFF)
- LCFF base grant increases by 6.28%
- LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements
- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$8 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(7)]
- Special education base rate increase to \$820 per pupil
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

Local Control Funding Formula

The final budget adopts a COLA of 6.56% on the LCFF and a new transitional kindergarten (TK) add-on to the LCFF and increases the proposed boost to LCFF base grant rates to 6.28%. Commencing in 2023-24, the home to school transportation add-on will receive an annual COLA.

The TK add-on will be computed at \$2,813 per current year TK ADA and will increase annually by COLA beginning in 2023-24. The funding is intended to offset the additional costs associated with meeting the 12:1 pupil to staff ratios required in TK classrooms and is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils.

Commencing in 2022-23 school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Declining attendance protection is also added for charter schools for 2022-23 by providing an additional one-time apportionment equal to the difference between 2020-21 ADA and 2021-22 ADA as adjusted for the proxy measure described below, multiplied by the charter school's total LCFF funding per ADA. County offices of education continue to be funded on current year ADA.

The budget also adopts a proxy measure for 2021-22 ADA for all LEAs, but adds certain conditions relative to independent study. Actual 2021-22 ADA is to be used in all instances in which 2021-22 ADA is used and will be determined by calculating the ADA yield for 2019-20 and dividing it by the ADA yield for 2021-22. If the resulting quotient is greater than 1 (indicating that attendance rates in 2019-20 were higher than 2021-22), current year ADA will be adjusted by multiplying 2021-22 actual ADA by the quotient.

Example: 2019-20 P2 ADA divided by CALPADS Fall 1 Enrollment = 97%
2021-22 P2 ADA divided by CALPADS Fall 1 Enrollment = 92%
 $97\% \div 92\% = 105.43\% > 1$; therefore, multiply 2021-22 ADA by 105.43%

As a condition of receiving this adjustment, school districts and county offices of education must certify to LEA offering independent study for the 2021-22 school year no later than October 1, 2021 to all students upon request and to all students subject to quarantine for exposure to or infection with COVID-19 and having adopted and implemented the associated policies. Districts and COEs that received a waiver from independent study requirements shall be deemed to have met these conditions. CDE will develop a data gathering tool for districts to meet the November 1, 2022 deadline to certify compliance with the conditions, which will also be subject to audit. Charter schools are not required to submit this certification to receive the benefit of the 2021-22 ADA adjustment.

Necessary small schools rates are reset in 2022-23 to the following rates and are increased annually by COLA.

Necessary Elementary Schools		
ADA	Teachers	Rate
1-24	1	\$240,506
25-48	2	\$476,004
49-72	3	\$711,608
73-97	4	\$947,212

Necessary High Schools					
Lesser of amount by ADA or Teachers					
ADA	Teachers	Rate	ADA	Teachers	Rate
1-19	1	\$208,964	101-114	9	\$1,555,595
1-19	2	\$297,931	115-129	10	\$1,704,560
1-19	3	\$661,802	130-143	11	\$1,853,526
20-38	4	\$810,767	144-171	12	\$1,895,084
39-57	5	\$959,733	172-210	13	\$2,325,565
58-71	6	\$1,108,698	211-248	14	\$2,745,412
72-86	7	\$1,257,664	249-286	15	\$3,164,832
87-100	8	\$1,406,629			

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 45-day revision for the 2022-23 Adopted Budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.28%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The AB 181 6.28% augmentation to LCFF funding on top of the 6.56% statutory COLA will likely result in significantly higher LCFF revenue than most LEAs included in their Adopted Budget and LCAP. Furthermore, the higher LCFF revenue creates the potential for a significant increased and improved services carryover requirement in the following year for many LEAs. As part of the next Annual Update, LEAs will need to true up their LCAP to this higher level of revenue, including increased supplemental and concentration grant funding and the corresponding changes to the increased and improved services and carryover calculations. LEAs will want to engage their educational partners in a discussion about how to incorporate the additional resources into the LCAP planning process, including the addition of actions in the current year to increase and improve services for unduplicated students.

One-Time Funding

Learning Recovery Emergency Block Grant: The 2022-23 state budget allocates \$7.9 billion of one-time Prop. 98 funds to assist LEAs with long-term recovery from the pandemic. The funding may be used to increase or stabilize instructional learning time, decrease or stabilize staff-to-pupil ratios, provide supports to address barriers to learning, provide instruction for credit-deficient students, provide learning supports to close learning gaps, and provide additional academic services. LEAs will be funded based on 2021-22 P-2 ADA multiplied by the 2021-22 unduplicated pupil percentage (UPP), estimated at approximately \$2,150 per unduplicated ADA. The funds are available through the 2027-28 fiscal year and expenditures will be reported to CDE.

Arts, Music and Instructional Materials Discretionary Block Grant: The 2022-23 state budget allocates \$3.6 billion to LEAs to obtain standards-aligned professional development and acquire instructional materials in various subject areas, invest in diverse book collections, offset increased operational costs including but not limited to retirement and health care costs, COVID-19 mitigation, and to support arts and music education programs. LEAs will be funded per pupil, based on the second principal apportionment as reported for 2021-22. The funding will be available for encumbrance through June 30, 2026. The governing board or body of each LEA receiving funds will discuss and approve an expenditure plan at a regularly scheduled public meeting and the LEA will be required to expend the revenues consistent with the approved plan. LEAs may use an estimate of \$666 per ADA.

Literacy Coaches and Reading Specialists Grant Program: The 2022-23 state budget allocates \$250 million of one-time Prop. 98 funds, available over five years, to LEAs, including \$25 million for the Superintendent of Public Instruction to collaborate on selecting a county office of education to develop and provide training for educators to become literacy coaches and reading and literacy specialists. The program will provide grants to high-needs elementary schools with a UPP of 97% or higher in kindergarten and grades 1 to 3, inclusive, to develop and implement school literacy programs and interventions and train and hire literacy coaches and reading and literacy specialists. The CDE will compute an amount per pupil enrolled in kindergarten or any of grades 1 to 3, inclusive, at each eligible school site, such that no LEA will receive less than \$450,000 per eligible school site. Grant amounts will be determined using

2021-22 school enrollment and unduplicated pupil count data as of the California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 Certification and the UPP for this funding will be based solely on 2021-22 data in kindergarten and grades 1 to 3, not the LEA's UPP for LCFF. The funding will be available for encumbrance through June 30, 2027.

LEAs may opt out of this program by notifying the CDE by September 30, 2022, through a form the CDE will develop. The school literacy program will contain various elements, including a school literacy plan that will require goals and actions to improve literacy acquisition. By June 30, 2027, LEAs must report how they used funds awarded to them.

Dual enrollment opportunities include \$200 million in the budget available over five years to strengthen and expand dual enrollment planning and implementation opportunities and enable coupling with student advising and support services. By January 1, 2023, CDE will administer a competitive grant program for LEAs to establish either middle college or early college high schools and/or establish dual enrollment opportunities. Fund disbursement to approved applicants will begin on or before December 1, 2023.

Competitive grants up to \$250,000 will be available for start-up and planning costs for middle college or early college high schools, and competitive grants up to \$100,000 will be available to establish a College and Career Access Pathways dual enrollment partnership agreement.

Home to School Transportation

Beginning in 2022-23 and for each fiscal year thereafter, school districts and county offices of education will be reimbursed for pupil transportation services an amount equal to 60% of the prior-year reported home to school transportation expenditures within function 3600, excluding capital outlay or nonagency expenditures. For information on eligible expenditures, refer to the California School Accounting Manual (CSAM) Procedure 325-21. This reimbursed transportation allowance will be reduced by any applicable transportation add-on amount within the LCFF calculations for the school district or county office of education.

In addition, starting in 2023-24 the annual COLA will apply to the add-on transportation funding within the LCFF apportionment exhibits.

As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income. The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.

The plan shall include the following components:

- A description of the transportation services that would be accessible to pupils with disabilities and homeless pupils
- A description of how unduplicated pupils would be able to access the home to school transportation with no fees
- Development in consultation with classified staff, teachers, school administrators, local transit authorities, local air pollution control districts, air quality management districts, parents, pupils, and other stakeholders
- Provision for the school district or county office of education to partner with a municipally owned transit system to provide transportation services for middle school and high school pupils

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per day to any students who request a meal. The Budget Act includes \$1.2 billion ongoing for universal school meals. This includes \$596 million for universal access to subsidized meals and \$611.8 million to maintain the meal reimbursement rates. Participation in the National School Lunch Program is a requirement to receive funding under California’s universal school meals program.

Other one-time funding initiatives include:

- \$600 million in one-time funds available in the form of kitchen infrastructure grants with conditions to improve the quality of meals and increase participation
- \$100 million in one-time funds to implement some best practices as part of the National School Lunch Program and School Breakfast Program
- \$30 million for Farm to School Program

In late June 2022, Congress passed the Keep Kids Fed Act to extend a pandemic-era program through the summer that provides free meals to students regardless of income. The measure could lead to unused state funds being reallocated to other nutrition initiatives.

Special Education

For the 2022-23 fiscal year, the Special Education base rate is first increased by the COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA’s allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs’ individual allocations. The CDE will provide

funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Both federal and state educationally related mental health services funding will continue to be allocated to SELPAs based on 2019-20 second principal apportionment ADA. Beginning in 2023-24, educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds. The allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service.

The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula, and ongoing annual funding for this purpose will be significantly increased to \$20 million (previously \$6 million).

A special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Expanded Learning Opportunities Program (ELOP)

The budget provides an additional \$3 billion ongoing Prop. 98 general fund to increase the Expanded Learning Opportunities Program (ELOP) to a total of \$4 billion ongoing.

Eligible LEAs with a prior-year UPP greater than or equal to 75% will receive \$2,750 per unduplicated pupil in kindergarten through 6th grade (TK-6 classroom-based ADA * UPP% * \$2,750). The preliminary rate for LEAs with a UPP below 75%, is \$2,052.71 (preliminary entitlement calculations are available on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/elop.asp>). The administration has expressed the intent to increase allocations to ELOP in future years to eventually fund all LEAs at the same higher (\$2,750) rate. LEAs may carryover ELOP funds received in 2022-23 to the 2023-24 fiscal year.

ELOP offering and provision requirements for 2022-23:

- LEAs are required to deploy ELOP funds to offer a nine-hour day during the school year (EC Section 46120(b)(1)(A) and 30 days (six weeks) of nine-hour enrichment programs outside the regular school year (EC Section 46120(b)(1)(B)) for students who enroll. ELOPs located in a frontier designated geographical location (schoolsite in an area with a population density less than 11 persons per square mile) are required to operate an eight-hour day during the school year and on 30 days outside of the regular school year (EC Section 46120(b)(1)(C).
- LEAs must “offer access” to all classroom-based unduplicated students in kindergarten (including TK) through 6th grade and “provide access” to at least 50% of all unduplicated students.

- In addition, and new for 2022-23, LEAs must provide student transportation to a school site operating an ELOP classroom for any student who attends a school in the LEA that does not operate an ELOP classroom.

Starting in 2023-24, LEAs with UPP at or above 75% must “offer access” to all students in grades TK-6 and “provide access” to classroom-based all who request it; LEAs with a UPP below 75% must continue to “offer access” to all classroom-based unduplicated students in grades TK-6, as well as “provide access” to all who request it.

For audit purposes, 2022-23 remains a grace period. Beginning in 2023-24, audit findings of noncompliance will result in the CDE withholding funds proportionally.

Independent Study

AB 181, the Education Omnibus Bill, adds to the education opportunities offered through independent study to include individualized alternative education designed to teach the knowledge and skills of core curriculum, and states that independent study shall not be provided as an alternative curriculum. The state Adopted Budget amends EC Section 51747.5 and allows LEAs to claim apportionment credit for students enrolled in traditional independent study programs using a hybrid model of instruction. The bill encourages all LEAs to consider offering more than one model of independent study in adopting the associated (required) written policy.

The Adopted Budget also makes changes to the independent study requirements for students with exceptional needs. When a parent or guardian of an individual with exceptional needs requests independent study, the pupil’s individualized education program (IEP) team will determine whether the pupil can receive a free appropriate public education in an independent study placement. The certificated employee designated as having responsibility for the special education program of the pupil must sign the written agreement.

Additionally, LEAs are now authorized to claim apportionment for a pupil who receives services from a nonpublic, nonsectarian school (NPS) through a virtual program if certain conditions are met, including that the pupil is an individual with exceptional needs whose IEP includes placement at an NPS, and that the LEA offers, and the pupil’s parent or guardian requests, independent study. These provisions sunset on January 1, 2025.

Early Care and Education

The budget continues and expands investments in early care and education programs. Significant programmatic changes to the California State Preschool Program (CSPP) and Transitional Kindergarten (TK) have been adopted.

Cost of Living Adjustment (COLA): 6.56% COLA applicable to all early care and education programs.

Transitional Kindergarten (TK)

- TK age expansion: \$614 million to expand eligibility for TK for children born between December 2 and February 2 in the 2022-23 school year.
- ADA Base Grant adjustment and add-on: The budget increases the base grants for transitional kindergarten and grades 1 to 12, inclusive, by an additional 6.28%, with an add-on of \$2,813 for TK to be annually adjusted for inflation. This potentially triggers the 1:12 adult to student ratio for FY 2022-23 and the 1:10 adult to student ratio for FY 2023-24.
- Emergency Specialist Permit – TK: The budget allows the Commission on Teacher Credentialing to issue a one-year emergency permit for individuals who meet certain criteria, with an additional one-year extension to be the teacher of record in a self-contained classroom for apportionment purposes.

State Preschool

The budget invests \$312.7 million Prop. 98 general fund and \$172.3 million general fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners and childhood mental health, and adds an adjustment factor for 3-year-olds.

These increases include support for new requirements for State Preschool providers to:

- Incrementally ramp up to serving at least 10% of students with disabilities by July 1, 2024.
- Specifically, over three years, preschool providers would be required to serve 5% of students with disabilities in FY 2022-23, 7.5% in FY 2023-24 and 10% in 2024-25.
- Provide additional supportive services for dual language learners.

Additionally, the budget provides the following to all students participating in State Preschool:

- Allows for continuous eligibility for 24 months (increased from 12 months) after eligibility is confirmed.
- Enables children with an IEP to be categorically eligible to participate.
Expands access to eligible families from families at 85% of the state median income to families at 100% of the state median income for State Preschool.

The budget also includes support for the following one-time investments:

- Inclusive Early Education Expansion Program (IEEEP): \$250 million one-time general funds for facility support for general education and special education students in inclusive classrooms.
- State Preschool Family Fee Waivers: For the 2022-23 fiscal year, \$10.5 million one-time Prop. 98 general fund, and \$10.8 million one-time non-Prop. 98 general fund to waive the family share of cost for children participating in the State Preschool Program.

- State Preschool Funding Hold Harmless – Reimbursement for Authorized Hours of Care: For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care from July 1, 2022, to June 30, 2023.
- Local Educational Agency Preschool Planning and Implementation Grants: \$300 million one-time Prop. 98 general fund for planning and implementation grants for all LEAs.
- Full-Year Costs of State Preschool Rate Increases: \$166.2 million Prop. 98 general fund to support the full-year costs of State Preschool rate increases that began January 1, 2022.
- California Universal Preschool Planning Grant Program: \$18.3 million general fund per year for three years to support the California Universal Preschool Planning Grant Program.
- 2021-2022 State Preschool Family Fee Waivers: For the 2021-22 school year, an additional \$1.1 million one-time general fund to augment funding previously provided to waive the family share of cost for children participating in the State Preschool Program.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 45-Day Revision and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.28% ³	\$508	\$516	\$531	\$616
2022-23 Base Grants	\$9,132	\$9,270	\$9,544	\$11,061
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$950	–	–	\$288
2022-23 Adjusted Base Grants ⁴	\$10,082	\$9,270	\$9,544	\$11,349

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.