

LCFF Calculator Caveats

v21.2 9/9/2020

Every effort was made to make the calculator as accurate as possible. However, because the calculator is based on estimates and assumptions, actual Local Control Funding Formula (LCFF) funding may differ from the amounts generated by the calculator. Moreover, due to detailed complexities that exist for a small percentage of local educational agencies (LEAs), every unique situation is not modeled in the calculator, and the calculator may not be useful for all LEAs.

The following bullets highlight these assumptions, and some of the unique situations and known issues that could be identified.

General

The calculator is based on the LCFF statute as currently written, unless otherwise noted in these caveats.

Beginning in projection year 2020-21 the formulas have been re-written to include the 2020-21 Governor's May Revision version of a proration factor. The proration factor calculation was excluded from the 2020-21 State Budget, but has been retained in the LCFF Calculator for scenario planning.

Important note: The proration factor methodology and application is subject to revision should the State choose to apply a proration factor in the future.

Per the 2020-21 State Budget, 2020-21 ADA will be based on reported 2019-20 ADA. The calculator has been updated with a formula to reference 2019-20 ADA where appropriate. The school district prior year guarantee for charter shift has been predefined to 0.00 ADA. Details on applying the 2021-22 adjustment is still to be determined.

LEAs funded on the prior year guarantee in 2019-20 may experience a funding decrease under the ADA hold harmless provision.

Please note that 2020-21 ADA should not be updated for most LEAs. Following are the known exceptions:

Charter schools that are newly authorized prior to June 2, 2020 or approved by the SBE at the July 2020 meeting may need to update the prefilled formula based on special provisions.

The calculator reflects COLA as estimated by the DOF.

The calculator prefills certified PASE exhibit data based on Excel documents provided by the CDE. Independent verification of prefilled data should be completed and adjustments entered as necessary.

The Education Protection Account (EPA) proportionate share percentage is based on estimates of statewide numbers that are not yet finalized by the CDE. Therefore, the percentage will change from what is shown in the calculator through final calculation in February of the following fiscal year. To see LCFF state aid net of the EPA apportionment, view the EPA tab.

School District

For districts with **necessary small schools** (NSS), the calculator models different combinations of NSS and regular ADA to determine the overall maximum funding available. Districts are encouraged to independently select their funding options and evaluate the results to determine which funding method they will elect to follow.

The calculator does not take into account the following funding adjustments for **basic aid school districts**:

Basic Aid 'Choice'

Basic Aid Court-Ordered Voluntary Pupil Transfer

Basic Aid Open Enrollment

Basic Aid Supplement Charter School Adjustment

The calculator does not take into account the impact of district reorganizations that have not been certified by the CDE via the PASE system. We recommend working with your county office, the CDE and FCMAT to adapt the calculator.

Charter School

The calculator is not designed to directly calculate budget estimates for “all-charter school districts” due to the unique options selected at the time the district converted. It is recommended all-charter school districts contact the CDE to determine the best method for estimating LCFF revenues.

Charter schools that are funded under different funding methodologies due to their pupil population are not included as a single scenario within the calculator. These schools are mainly those authorized by a county board of education (‘county-authorized’).

The calculator is designed for a district to calculate the in lieu taxes and as such, charter schools should contact their sponsoring authority for in lieu tax amounts to ensure accuracy.

The calculator does not take into account the following:

District reorganizations that include a charter school(s) newly authorized by one or more districts affected by the reorganization.

Charter schools that operated in the prior year but have been reauthorized by a different agency in the current year and have not been certified within the PASE system.

If either of these situations apply, we recommend working with the CDE and FCMAT to adapt the calculator.