

**CHIEF FISCAL OFFICERS MEETING
AGENDA**

**Friday, May 24, 2024
12:15 p.m. – 2:00 p.m.**

12:15 p.m. – 2:00 p.m. CFO Meeting

- 1) Introductions and What's New**
 - a) Additions to the agenda**
 - b) District Sharing**

- 2) Reminders**
 - a) Interest due quarterly on federal funds in excess of \$500 in fiscal year. See CDE website for list of Federal Resources that may be EXCLUDED from the calculation.
<https://www.cde.ca.gov/fg/ac/co/reimbursableprograms.asp>**
 - b) AB1200 Public Disclosure-include copy of Tentative Agreement (TA) and Multi-Year Projection (MYP) when submitting**
 - Form should be signed by BOTH Superintendent and CBO before submitting**
 - Disclosure of a settlement is required even if no salary/benefit change**
 - c) AB2197 disclosure required for non-voter approved debt**
 - d) Document wages charged to federal/state programs (CSAM Procedure 905: Personnel Activity Reports (PARs)) [Including COVID 19 Programs]**
 - Please follow your policy.**
 - e) Complete Admin to Teacher ratio form. (Retain for your audit records)**
 - f) Reconcile payroll liability accounts**
 - g) Abatements: Please notify your Business Advisor if you are abating revenues or expenditures. This will ensure that budgets and Cash Flow projections are accurate.**
 - Reach out to your advisor if you are thinking about abating any revenue.**

- 3) Date Reminders**
 - a) June 30th – 2024-25 Spring CONAPP Forms will close in CARS by 11:59 pm and will NOT be re-opened (pgs. 3-5)**
 - b) June 30th – Annual Reporting Deadline for Prop 28: Arts & Music in Schools via AMS web portal at
<https://www.cde.ca.gov/eo/in/prop28artsandmusicdfunding.asp>**
 - Must be board adopted & posted to LEA website**
 - c) June 30th – Expanding Learning Opportunities Grant (ELOG) RS 3216 & RS 3217 Proposed New Reporting Deadline for Final Expenditures (Waiting on Department of Finance Confirmation)**
 - d) July 1st –**
 - 2024-25 School District Budgets Due to SCSOS (EC § 42127[a][2])**
 - 2024-25 Charter School Budgets Due to Chartering Authority & SCSOS (EC § 47604.33[a][1])**
 - 2024-25 District LCAP Adoption (EC § 52061)**
 - 2024-25 Charter LCAP Adoption (EC § 47606.5)**

- 4) Technology**
 - a) IT Department Update**
 - b) Frontline/Escape Update**

- 5) 2024-25 CFO Meeting Schedule (pg. 7)**

- 6) Internal Business**
 - a) 2024 Accounts Payable Summer Schedule (pg. 9)**

- 7) Sutter County Auditor's Office**
 - a) DP & JE Process Update**
 - b) Workday Authorized Users**
 - c) Workday Indemnification & Master Agreement**

- 8) **LCAP Recent Guidance**
- 9) **2024-25 Governor's May Revision Budget**
 - a) **School Services of CA (SSC) 2024 May Revision Workshop (pgs. 11-96)**
 - b) **SSC 2024-25 May Revise Dartboard (pg. 97)**
 - c) **CASBO Newsbreak: Governor Releases May Revision Details for K-12 Education (pgs. 99-104)**
- 10) **ESSCO**
- 11) **Roundtable Discussion**
 - a) **Prop 28**
 - b) **Fiscal Secretary/Administrator Job Duties Spreadsheet**
- 12) **Articles (pgs. 105-124)**
 - a) ***SSC Fiscal Report: Proposition 98 Maneuver—What's the Issue?***
 - b) ***SSC Fiscal Report: An Overview of the 2024-25 Governor's May Revision***
 - c) ***SSC Fiscal Report: Top Legislative Issues—May 10, 2024***
 - d) ***SSC Fiscal Report: Critical Deadlines and Funding Opportunities***
- 13) **Workshops/Webinars (pgs. 125-128)**
 - a) **SSC Webinars & Workshops**
 - b) **CASBO Webinars & Workshops**
- 14) **Next Meeting**
 - a) **June 19th – CANCELED**
 - b) **July 17th – SCSOS Board Room/Zoom**

From: [Whitney Hardison](#)
To: [AeroSTEM Finance \(finance@aerostem.org\)](#); [Anne Sykes](#); [Becky Whitaker](#); [Christopher Peters](#); [Dawn Heraty](#); [Heidi Guynes](#); [Jennifer Decker](#); [Jennifer Kendrix](#); [Laura Estey](#); [Lori Lindblad](#); [Margaret Theveos](#); [Maria Foster \(ENHS\)](#); [Marissa Kildare](#); [Stacey A. Schwall](#); [Stacey Bailey](#); [Stephanie Sanchez](#); [Thomas Petueli](#); [Tracy Holsey](#); [Trisha Collier](#); [Christina Martinez](#); [Chris Meyer](#); [Ormidis Trujillo](#); [Joe Clark](#)
Cc: [External Business](#)
Subject: UPCOMING ACTION NEEDED: Consolidated Application and Reporting System Newsflash #79
Date: Friday, April 19, 2024 12:25:33 PM
Attachments: [CARS Newsflash 20240419 no 79 - attachment.docx](#)
[image002.png](#)
Importance: High

Good afternoon,

Please see the email below and attachment from CDE regarding the **Spring 2024-25 Consolidated Application (CONAPP) and Reporting System (CARS)** that opens on Wednesday, May 1st, and **closes on Sunday, June 30th**.

As a reminder, the 2024-25 Spring ConApp will need to be approved by your LEA board.

For LEAs that we have ConApp MOUs with, we will be in contact regarding the Spring release over the next month or so.

Thank you,

Whitney Hardison

External Business Services Coordinator
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, CA 95993
Office: (530) 822-2958



From: CONAPP <CONAPP@cde.ca.gov>
Sent: Friday, April 19, 2024 11:16 AM
To: CONAPP <CONAPP@cde.ca.gov>
Subject: Consolidated Application and Reporting System Newsflash #79

CAUTION: This email originated from outside SCSOS. Do NOT click links or open attachments unless you recognize the sender and know the content is safe.

CONSOLIDATED APPLICATION AND REPORTING SYSTEM

To: Consolidated Application Subscription List, CARS LEA User Administrators and Authorized Representatives

From: Consolidated Application and Reporting System Support Staff

Date: April 19, 2024

Subject: Consolidated Application and Reporting System Update FLASH #79

2024–25 Spring Release

The opening date for the data collection forms (forms) of the 2024–25 Consolidated Application and Reporting System (CARS) Spring Release is Wednesday, May 1, 2024. The initial submission deadline is 11:59pm on Sunday, June 30, 2024. The forms remain open after the deadline date to allow California Department of Education (CDE) program staff to review the data submitted by local educational agencies (LEAs) and to allow LEAs to make any corrections. The forms will close at 11:59pm on Thursday, August 15, 2024, after which they will not be reopened.

Attached is a list of all forms that will be included in the release. Most of the forms close on the dates indicated above, but several of the 2024–25 Spring Release forms stay open longer and those dates are noted in the attachment.

If you have difficulty logging into, need other technical assistance with, or have questions about, CARS, then you may contact our office by email at ConAppSupport@cde.ca.gov or by telephone at 916-319-0297. Please do not respond to this message.

Additional Information

Additional resources, including links to CARS, the Centralized Authentication System, a User Guide, and a Navigating CARS webinar, are available on the CDE CARS web page located at <http://www.cde.ca.gov/fg/aa/co/cars.asp>.

Anyone may send a blank email to join-consolidated-application@mlist.cde.ca.gov to be added to the Consolidated Application (ConApp) email listserv. Listserv members receive many, but not necessarily all, messages sent from our office.

Sincerely,
ConApp/CARS Support Desk
ConAppSupport@cde.ca.gov
916-319-0297
(hd)

2024–25 Consolidated Application and Reporting System Spring Release

List of Data Collection Forms

2022–23 Data Collections

- Title I, Part D Subpart 2 Expenditure Report, 24 Months
- Title II, Part A Fiscal Year Expenditure Report, 24 Months
- Title III English Learner YTD Expenditure Report, 24 Months
- Title III Immigrant YTD Expenditure Report, 24 Months

2023–24 Data Collections

- Title I, Part A Nonprofit Private School Students Served
- Title I, Part D Subpart 2 Facilities Report
- Title I, Part D Subpart 2 Students Served
- Title I, Part D Subpart 2 Outcomes
- Title I, Part D Subpart 2 Academic Performance
- Title I, Part D Subpart 2 Expenditure Report, 12 Months
- Title II, Part A Fiscal Year Expenditure Report, 12 Months
- Title III English Learner Nonprofit Private School Reimbursement
- Title III English Learner YTD Expenditure Report, 12 Months
- Title III Immigrant Nonprofit Private School Students Served
- Title III Immigrant YTD Expenditure Report, 12 Months
- Homeless Education Policy, Requirements, and Implementation

2024–25 Data Collections

- Certification of Assurances – ***closes March 31, 2025***
- Protected Prayer Certification – ***closes March 31, 2025***
- LCAP Federal Addendum Certification – ***closes March 31, 2025***
- Application for Funding – ***closes March 31, 2025***
- Nonprofit Private School Consultation – ***closes February 15, 2025***
- Title III English Learner Student Program Subgrant Budget – ***closes September 30, 2024***
- Title III Immigrant Student Program Subgrant Budget – ***closes September 30, 2024***
- Substitute System for Time Accounting

CFO Meeting Schedule

2024-2025

12:15PM – 2:00PM

DATE	LOCATION*
July - No Meeting	N/A
August 21, 2024	N/S Board Room
September 18, 2024	N/S Board Room
October 16, 2024	N/S Board Room
November 13, 2024	N/S Board Room
December 18, 2024	N/S Board Room
January - No Meeting	N/S Board Room
February 5, 2025	N/S Board Room
March 19, 2025	N/S Board Room
April 16, 2025	N/S Board Room
May 14, 2025	N/S Board Room
June 18, 2025	N/S Board Room



970 Klamath Lane
Yuba City, CA 95993
Phone (530) 822-2900
Fax (530) 671-3422

Date: May 07, 2024

From: Hardeep Kaur Dhindsa

RE: June/July Accounts Payable Schedule

Now that we are approaching the end of the year, I would just like to remind everyone of the Accounts Payable schedule for June and July.

<u>WEEK/MONTH</u>	<u>A/P DUE TO SCOE</u>	<u>A/P WARRANT RUN</u>
FIRST WEEK (JUNE)	June 4 & June 7	June 6 & June 11
SECOND WEEK (JUNE)	June 11 & June 14	June 13 & June 18
THIRD WEEK (JUNE)	June 18 & June 21	June 20 & June 25
FOURTH WEEK (JUNE)	June 25 & June 28	June 27 & July 2
FIRST WEEK (JULY)	July 2	July 8
SECOND WEEK (JULY)	July 9 & July 12	July 11 & July 16
THIRD WEEK (JULY)	July 16 & July 19	July 18 & July 23
FOURTH WEEK (JULY)	July 23 & July 26	July 25 & July 30
FIFTH WEEK (JULY)	July 30	Aug 1

If you have any questions, please contact me at 530-822-2959. Thank you.

May Revision Workshop

May 21, 2024

Cosponsored By:

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Prepared and Presented By:

Leilani Aguinaldo
Danyel Conolley
Brianna García
John Gray
Dave Heckler
Patti Herrera, EdD
Linette Hodson
Kyle Hyland

Wendi McCaskill
Sarah Niemann, EdD
Anjanette Pelletier
Matt Phillips, CPA
Kathleen Spencer
Michelle McKay Underwood
Teddi Wentworth

**School
Services
of California**
INC.™
An Employee-Owned Company

Public Education's Point of Reference for Making Educated Decisions



School Services of California Inc.

www.sscal.com • (916) 446-7517

The Fiscal Report

The cornerstone of School Services of California Inc.'s (SSC) integrated services, the *Fiscal Report* provides timely updates on issues affecting the finances and management of K-12 school districts, charter schools, county offices of education, and other local educational agencies (LEA). This essential resource keeps clients informed of the status and potential ramifications of:

- The State Budget
- Legislation
- Regulations
- Elections
- Court decisions
- Other state or federal events affecting K-12 education

In addition, *Fiscal Report* clients receive access to budget building tools, historical and current cost-of-living adjustment information, and other resources accessible through the SSC website, as well as reduced rates for attending our many workshops and webinars. Subscribers can also receive support through the "Ask SSC" portal on the SSC website, by telephone, and by email, for one-on-one assistance with questions. For more information about SSC's *Fiscal Report* subscription, please contact Michelle McKay Underwood at michelleu@sscal.com.

Management Consulting Services

SSC's professional staff members are always available to lend their extensive range of expertise to school agencies confronted by particular challenges. Whether facing internal budget control issues, organizational demands, or collective bargaining issues, SSC's consultants bring with them both experience and the ability to recognize the uniqueness of every situation. Examples of the studies we have successfully conducted on behalf of our clients across the state include:

- Budget reserve analyses
- Charter school support
- Collective bargaining and factfinding support
- Employee compensation studies
- Facilitation services
- Financial studies and support
- Human resources (HR) studies and support
- Organizational and efficiency studies
- Reorganization, unification, and territory transfer studies
- School construction and facilities studies
- Special Education Local Plan Area allocation plan revisions
- Special education studies

We can customize any study to your individual local agency needs. The cost and timeline for consulting services are unique for each engagement and are based on the scope of services provided. If you would like more information about any of our consulting services, please contact Kathleen Spencer at kathleens@sscal.com.

Governmental Relations

Exceptional knowledge of the legislative and State Budget process, combined with an in-depth understanding of the strengths and challenges of school agencies, makes SSC one of the strongest legislative teams at the Capitol—a team that acts quickly and effectively on behalf of clients, keeping them informed of all legislative actions helping solve a client's unique legislative problem or working with coalitions to influence major statewide education policy, SSC's advocates are known for their integrity and are regarded throughout the

Capitol community as credible and reliable sources of information in the decision-making process. This reputation, along with years of experience and a diverse network of contacts, enhances SSC's ability to help clients meet their legislative objectives. For more information about our governmental relations services, please contact Michelle McKay Underwood at michelleu@sscal.com.

Executive Search and Recruitment

SSC's active participation throughout the education industry gives the firm an ability to search and recruit the most effective top administrators for local school agencies, with a focus on:

- Business office leadership
- HR office leadership
- Various LEA leadership positions through recruitment and selection support services

The SSC team manages the search process to match local agency needs and budgets. This is a customized service responding to the needs of the governing board and the superintendent to ensure leadership in these essential positions. By focusing search and recruitment expertise on these positions alone—SSC is able to identify the best local school agency and candidate matches available. For more information on executive searches, please contact Danyel Conolley at danyelc@sscal.com.

Workshops

SSC staff takes great pride in the ability of our team of experts to distill complex budget, legislative, and operational information into useful and sound advice for our workshop attendees. SSC's statewide workshops on the State Budget, including the Governor's Budget Workshop, the May Revision Workshop, and the School Finance Conference, are the cornerstones for building and revising local school agency budgets and managing operations. In addition, SSC offers workshops and webinars that provide in-depth information on the following topics:

- Advanced collective bargaining
- Attendance accounting and planning
- Charter schools
- Construction basics and accounting
- Declining enrollment
- Financial considerations of collective bargaining
- Federal compliance
- HR leadership, supervision and evaluation, operations, staffing and recruitment strategies, reductions in force, and more
- Independent study
- Instructional time
- LEA audits
- Local Control and Accountability Plan
- Local Control Funding Formula fundamentals
- Position control
- SACS and budget development
- School finance fundamentals
- Special education, including maintenance of effort monitoring and local allocation policies
- And more!

For more information about our workshops, please contact Brianna Garcia at briannag@sscal.com.

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May 2024 CFO
12 of 128
School Services of California Inc.
A Client-Owned Company

May Revision Workshop

May 21, 2024

Presented and Prepared By:

Leilani Aguinaldo
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May 2024

Dear Workshop Guest:

Thank you for joining us today for the May Revision Workshop. All of us at School Services of California Inc. (SSC) appreciate the confidence you have placed in us and strive to provide the very best timely, accurate, and relevant information.

Our objective is to provide the best information, tools, and advice related to the May Revision while enabling as many people as possible to participate. Those of you who are unavailable to view the online May Revision Workshop live can view the recorded version afterwards at a time that is convenient for you.

For today's online workshop, we want to ensure that you get maximum value from the research we have done. We have, therefore, included resource materials for download from our website (www.sscal.com/my-ssc). We hope that you will use those materials to educate your staff and community on some of the major issues facing California educators. Also, based upon your feedback from prior workshops, we will continue to have a question and answer session during the online workshop.

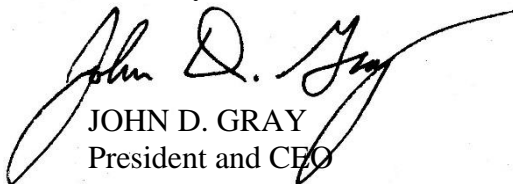
To make things easier for you, we have again included a ready-to-go board or community presentation for download. You may use it as is or customize it to your needs. We ask that you leave our logo and copyright on the materials you use, but beyond that, we welcome you to use them freely within your local agency. These materials are available for workshop registrants at www.sscal.com/my-ssc.

We will be using an online survey to get your feedback after the workshop, and we encourage you to participate. We do listen and make changes based on your comments. The link for the survey is available at the end of the presentation and will also be emailed to you.

We also want to acknowledge and express our appreciation to Michael Fine, Chief Executive Officer of the state's Fiscal Crisis and Management Assistance Team (FCMAT), for his continued support in bringing this workshop to you.

We are here to make the May Revision Workshop as valuable as possible. Please let us know if there is anything we can do better to facilitate that goal. Thank you again for your support of SSC and for the job you do for the students of California.

Sincerely,



JOHN D. GRAY
President and CEO

SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies 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	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or 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.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, 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 rates are effective January 1 of the respective year.

Acronyms

AB.....	Assembly Bill
ADA.....	Average Daily Attendance
AMIM.....	Arts, Music, and Instructional Materials
BLS.....	U.S. Bureau of Labor Statistics
CalPERS.....	California Public Employees' Retirement System
CalSTRS.....	California State Teachers' Retirement System
CALPADS.....	California Longitudinal Pupil Achievement Data System
CCAP.....	College and Career Access Pathways
CCC.....	California Community Colleges
CCSPP.....	California Community Schools Partnership Program
CDE.....	California Department of Education
CEA.....	Current Expense of Education
COE.....	County Office of Education
COLA.....	Cost-of-Living Adjustment
CPI.....	Consumer Price Index
DJIA.....	Dow Jones Industrial Average
DOF.....	Department of Finance
EC §.....	Education Code Section
ELO.....	Expanded Learning Opportunities
ELO-P.....	Expanded Learning Opportunities Program
ERAF.....	Education Revenue Augmentation Fund
ESSER.....	Elementary and Secondary School Emergency Relief
Fed.....	Federal Reserve
FRED.....	Federal Reserve Economic Data
FTE.....	Full-Time Equivalent
FY.....	Fiscal Year
GDP.....	Gross Domestic Product
GSA.....	Grade Span Adjustment
IDEA.....	Individuals with Disabilities Education Act
ISP.....	Identified Student Percentage
KIT.....	Kitchen Infrastructure and Training

LCAP	Local Control and Accountability Plan
LCFF.....	Local Control Funding Formula
LEA.....	Local Educational Agency
LAO	Legislative Analyst's Office
MBG	Mandate Block Grant
PCE	Personal Consumption Expenditures
PERB.....	Public Employment Relations Board
SB.....	Senate Bill
S/C	Supplemental and Concentration
SELPA.....	Special Education Local Plan Area
SELF.....	Schools Excess Liability Fund
SSC	School Services of California Inc.
TK.....	Transitional Kindergarten
UPP	Unduplicated Pupil Percentage



2024 May Revision Workshop

Presented By:

School Services of California Inc.


To download a copy of today's presentation book and other workshop resources, please visit <http://www.sscal.com/my-ssc>

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A special thank you to the Sacramento County Office of Education!


Resource Download



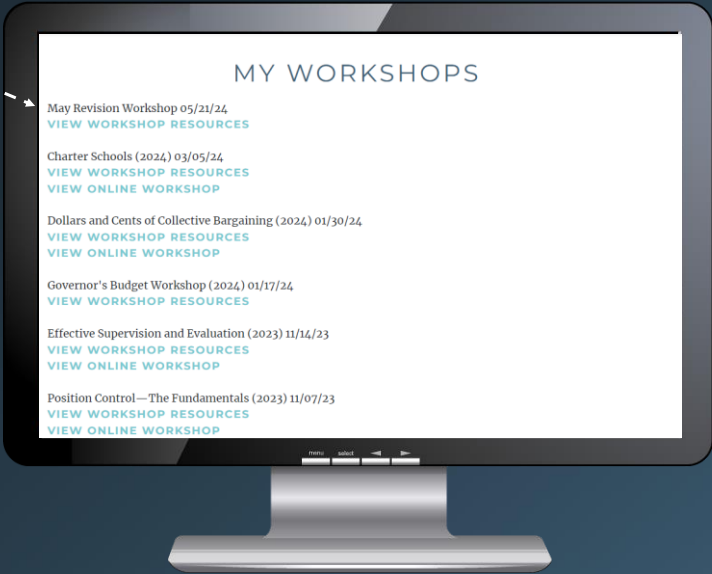
Downloadable Resources
To download the workshop materials and resources, go to: www.sscal.com/my-ssc



Find Workshops
Under "My Workshops," click on "View Workshop Resources" underneath the workshop title



Who Can Access?
To access the workshop resources, you'll need to be logged in with the email address that was used to register for the workshop



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Workshop Resources



POCKET BUDGET
A Summary of the 2024-25 Governor's May Revision Proposals for California's Schools

STATE REVENUES
"Big Three" Tax Revenue Sources (In millions)

	2022-23		2023-24		2024-25	
	Governor's Budget	May Revision	Governor's Budget	May Revision	Governor's Budget	May Revision
Personal Income Tax	\$101,749	\$100,451	\$113,768	\$111,203	\$114,730	\$116,176
Corporation Tax	\$37,140	\$36,337	\$36,913	\$33,182	\$38,055	\$36,778
Sales and Use Tax	\$33,186	\$33,324	\$34,643	\$33,320	\$35,123	\$34,043
Total	\$172,075	\$170,112	\$185,324	\$177,705	\$187,908	\$186,997

PROPOSITION 98
Proposition 98 Minimum Guarantee—From June 2023 to May 2024

LOCAL CONTROL FUNDING FORMULA (LCFF)



BOARD READY PRESENTATION

Fully customizable to meet your needs locally and to assist you in communicating the impact of the May Revision on your LEA

- PDF and PowerPoint versions of today's presentation
- SSC Financial Projection Dashboard
- Revised State Budget Summary 2024-25
- Budget Process Document

Additional Workshop Resources →

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Q & A

- We will answer questions during the presentation as time permits
- During the presentation, your questions can be submitted via email to Ask@sscal.com
- Any questions not answered will be answered in *Fiscal Report* articles



Introduction

Themes for the May Revision

- At the May Revision, Governor Gavin Newsom must resolve projected budget deficits in 2024-25 and 2025-26, and actual deficits in the current fiscal year
 - Outside education, he proposes significant spending cuts to government operations, reductions to programs, and pauses of new investments
 - Thankfully, K-14 education continues to be shielded from ongoing programmatic reductions
 - This is accomplished by fully depleting the Proposition 98 Rainy Day Fund, increasing the size of the Proposition 98 “funding maneuver,” and adding one-time education cuts
- The Governor does not assume a recession, but includes risks that would affect Proposition 98 should they come to pass



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6

The State Budget and the Economy



Both the Dow Jones and the S&P 500 are trending up with single digit percentage growth since the Governor's January budget release



Stagflation, which occurs when there is simultaneous slow growth, high unemployment, and rising costs, is now a concern



California's unemployment rate has grown significantly and is currently the highest in the nation



California's Gross Domestic Product (GDP) has been trending down



The big-three sources of state revenue (i.e., personal income, corporation, and sales and use taxes) are projected to be lower by \$10.5 billion over the three-year budget window when compared to January

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Proposition 98



- Significant disparities between *budgeted* and *actual* state General Fund revenues create problems for the education budget—state and local
- Revenue volatility has led to multi-billion-dollar reductions in the Proposition 98 minimum guarantee for 2022-23 and 2023-24
- We are feeling the effects of the risky revenue assumptions underlying the 2022-23 funding level
- Governor Gavin Newsom’s Proposition 98 “maneuver” has significant implications for future K-14 resources

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Local Impacts and Operational Considerations

- The Governor’s Budget in January resulted in more questions than answers



Projections for the 2024-25 statutory cost-of-living adjustment (COLA) ranged from 3.94% all the way down to 0.00%; where would the dust settle, and would the state be able to afford to fund the statutory COLA?



Elected officials and policymakers at the state level will ultimately determine the legality of the maneuver, but local educational agencies (LEAs) were left to wonder how this would impact their local budget



Is the Legislative Analyst’s Office (LAO) or Administration’s revenue forecast for 2024 more accurate, and how might any shortfall impact local budgets in the current and budget years?

- The May Revision provides additional clarity; albeit, with less information than usual

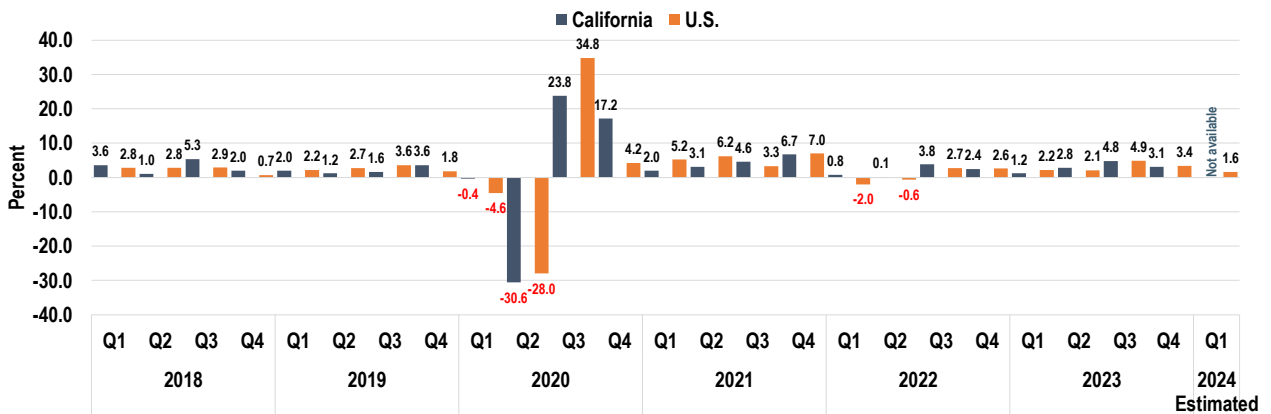
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9

Overview of the State Budget and the Economy

U.S. and California GDP Rates

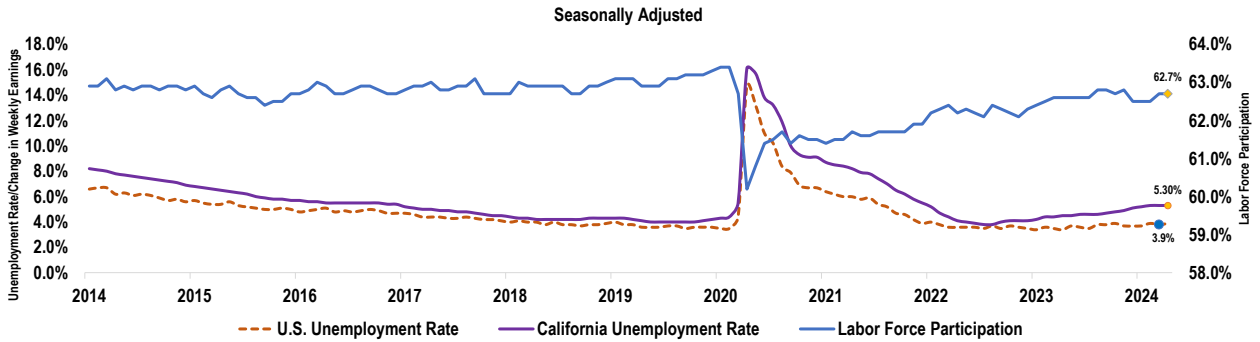
- Economic growth has slowed recently with first quarter U.S. GDP below forecast at 1.6%—the slowest pace of growth since 2022
- Restrained growth is predicted to continue, although a short-term recession is no longer projected



Source: Bureau of Economic Analysis

U.S. and California Labor Market

- The U.S. labor force participation and unemployment rates are holding steady at 62.7% and 3.9%, respectively
- First quarter U.S. median weekly earnings have declined slightly from the last quarter
- California unemployment has increased since Governor’s Budget, surpassing the District of Columbia’s 5.2% rate
- California currently ranks highest in the country in unemployment at 5.3%



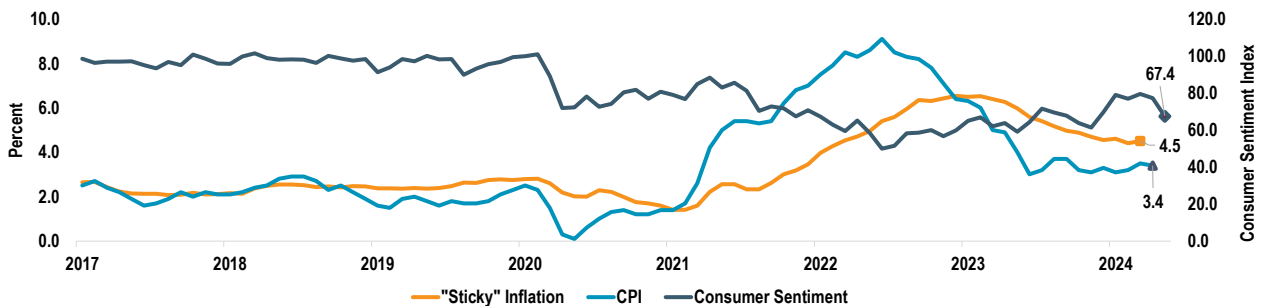
Source: Bureau of Labor Statistics (BLS)

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Consumer Indices

- Growth performed below expectations in the first quarter of 2024 and the Consumer Price Index (CPI) has come in slightly higher than projected, persisting above the Federal Reserve’s inflationary goal of 2%
- “Sticky” inflation—an inflationary measure based on a subset of goods and services with less price volatility—is higher than the CPI, causing further concerns about the persistence of inflation
- Short-term consumer sentiment is on the decline, prolonged rising costs of goods and services has an undermining effect on consumer sentiment and affects economic growth



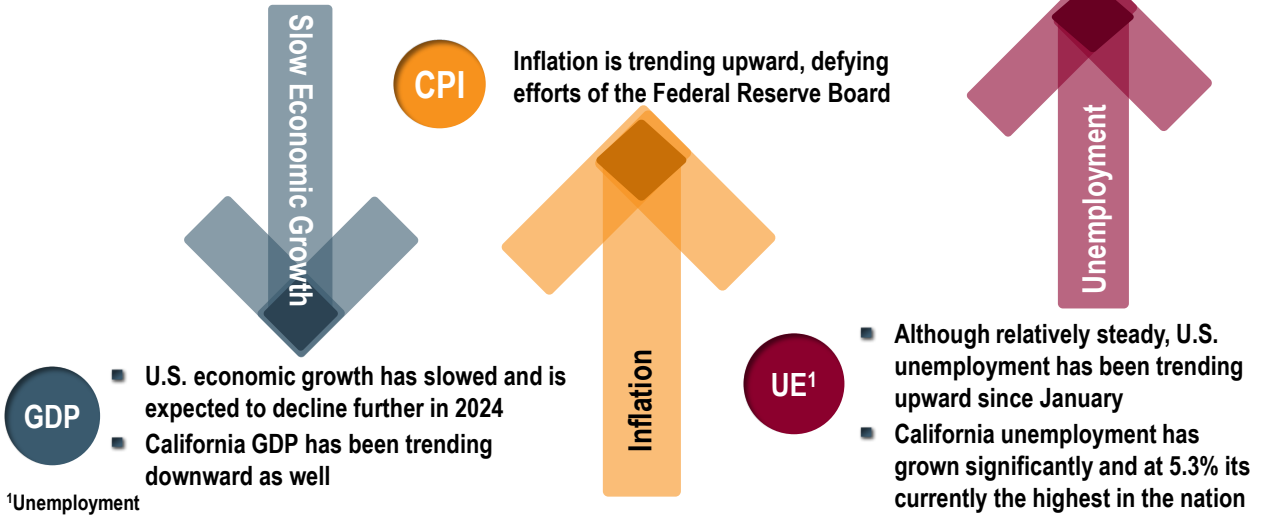
Sources: BLS and Federal Reserve Economic Data (FRED)

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Stagflation

- Stagflation occurs when there is simultaneous slow growth, high unemployment, and rising costs and can be protracted and difficult to correct

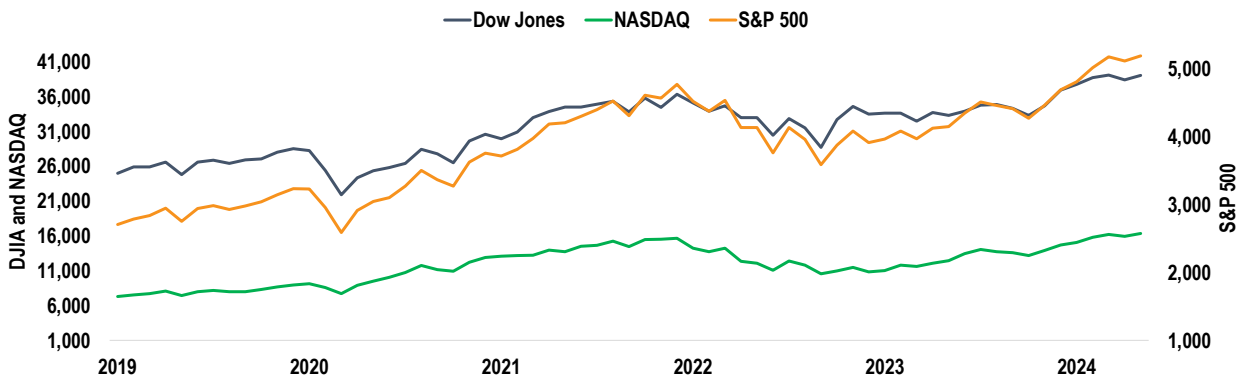


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The Stock Market

- Overall, the stock market is trending upward, with single digit percentage growth since January
- Based on monthly figures, the Dow Jones Industrial Average (DJIA), the NASDAQ, and the S&P 500 are at record levels



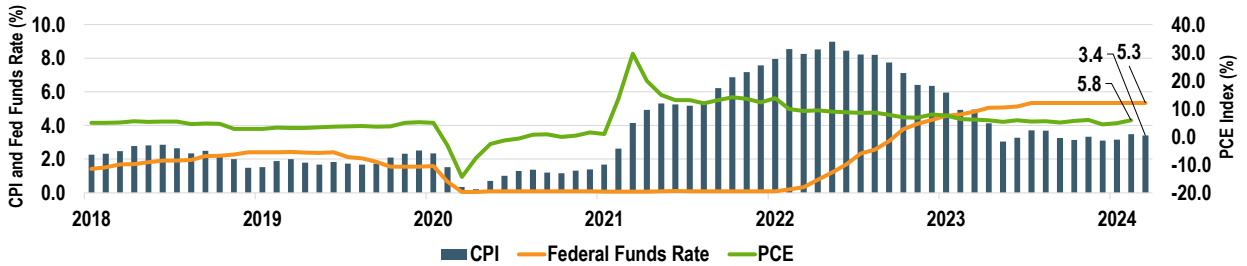
Source: FRED

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Inflation Indexes and Federal Funds Rate

- There are multiple inflation measures, and the Fed has made it clear that inflation must come down for interest rates to decline
- The CPI—the common inflation measure—has been trending up since January, yet fell slightly in April
- The Personal Consumption Expenditures (PCE) is another index used by the Federal Reserve (Fed) to track inflation
- The Fed continues to hold interest rates steady at 5.3%



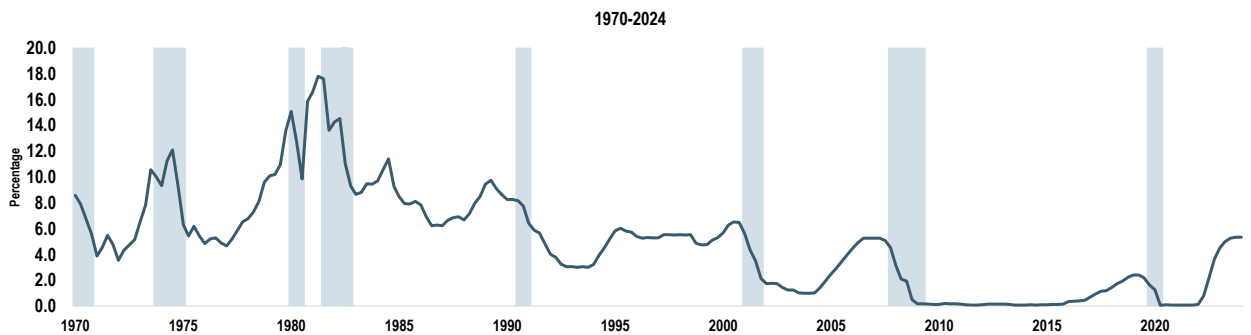
Source: FRED

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Federal Funds Rate

- Citing a need for greater confidence that inflation will decline before rates are reduced, the Fed maintained the federal funds target rate at 5.25% to 5.5% at its May 2024 meeting
- Economists are hopeful the Fed will reduce the rate at the end of 2024, some predict no reduction this year
- Labor market conditions and inflation will influence future interest rate decisions



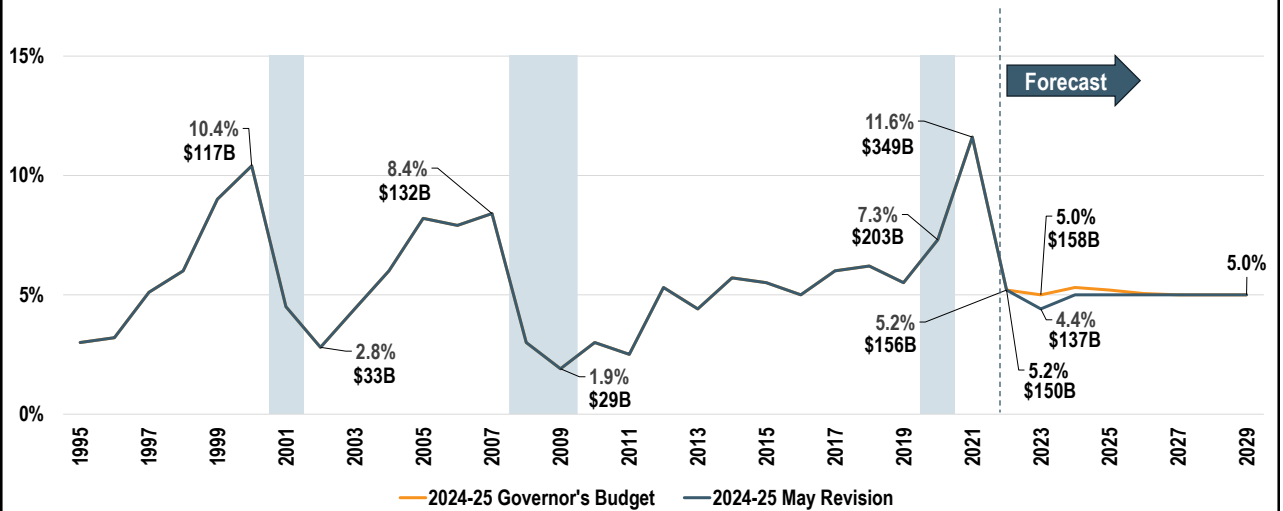
Note: Shaded areas signify U.S. recessions

Source: FRED; Recessions, National Bureau of Economic Research

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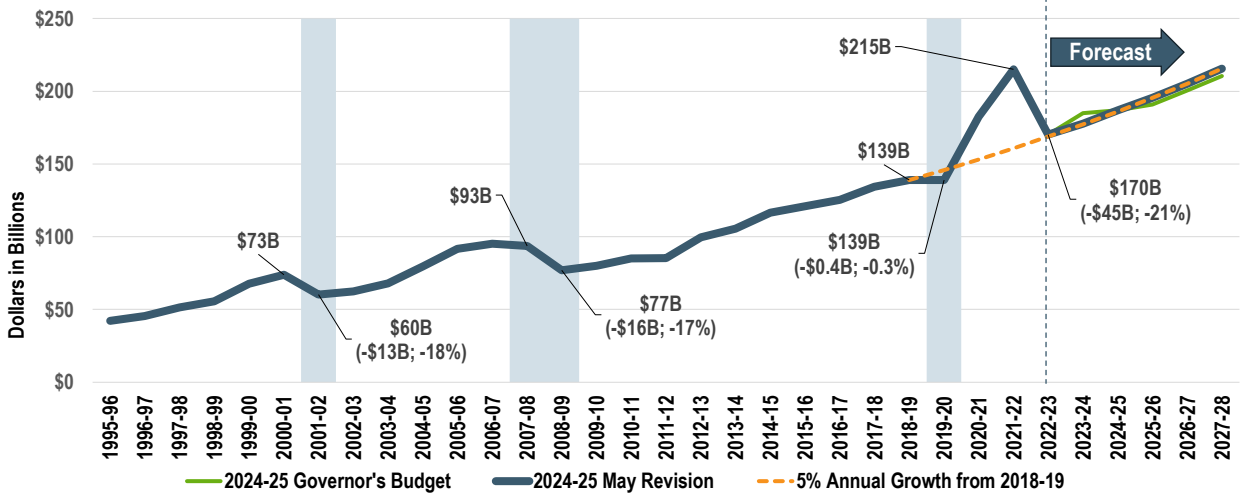
17

Capital Gains Realizations as a Share of Personal Income



Note: Shaded areas signify U.S. recessions
 Source: California Department of Finance, 2024-25 May Revision Forecast

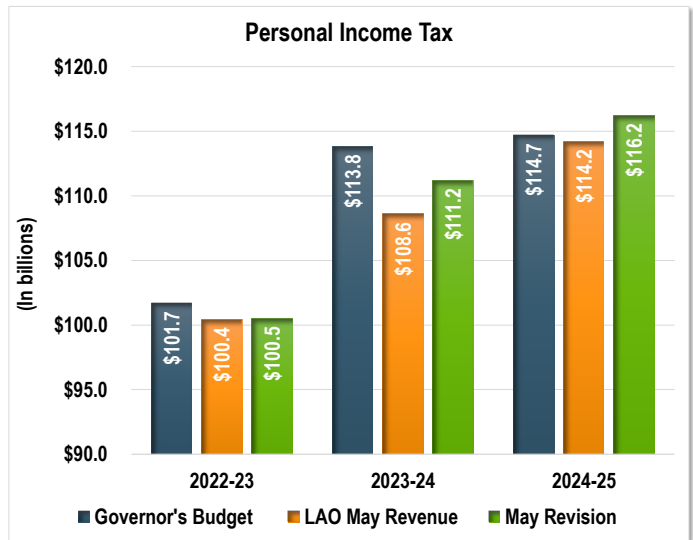
Big Three Revenues



Projected revenue figures exclude the impact of tax policy proposals and solutions
 Note: Shaded areas signify U.S. recessions
 Source: California Department of Finance, 2024-25 May Revision Forecast

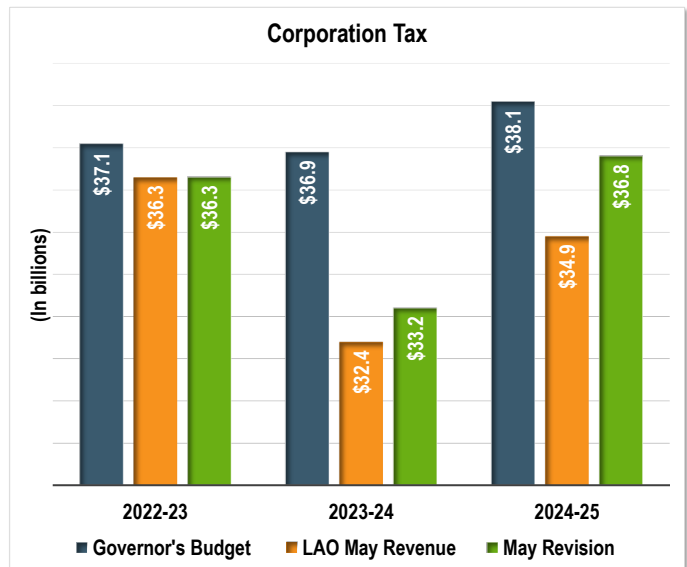
Personal Income Taxes

- The projection of personal income tax has declined since the Governor's Budget by \$1.3 billion and \$2.6 billion in 2022-23 and 2023-24, respectively
- The Governor is forecasting an increase of \$1.4 billion over the January projection for the budget year
- The LAO's May 2, 2024, revenues are lower than the Governor's May Revision figures for personal income tax



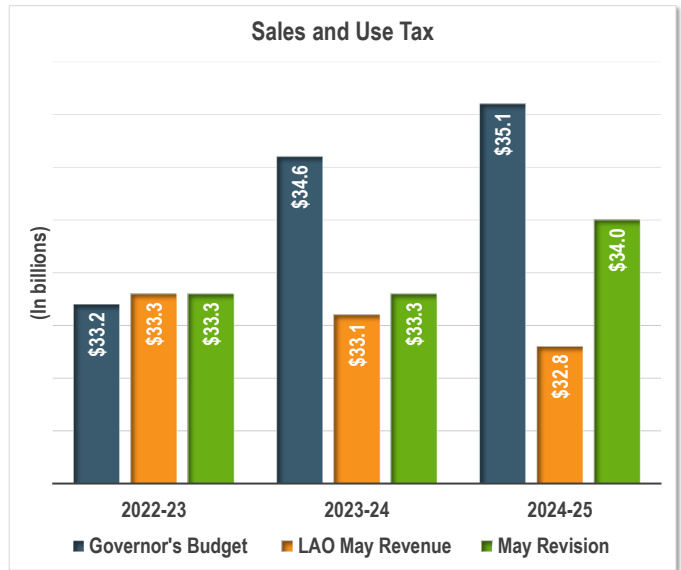
Corporation Taxes

- Corporation tax estimates are also down
- The corporation tax forecast shows a reduction of \$0.8 billion, \$3.7 billion, and \$1.3 billion in 2022-23, 2023-24, and 2024-25, respectively
- The current year and budget year figures from the LAO's May 2, 2024, "Big Three" update are lower than the May Revision figures for corporation tax by \$0.8 billion and \$1.9 billion, respectively



Sales and Use Taxes

- Sales and use tax is the only one of the “Big Three” where the forecasted numbers are higher for the current year at May Revision than originally calculated in January
- The sales and use tax forecast shows an increase of \$137 million in 2022-23 and a reduction of \$1.3 billion and \$1.1 billion in 2023-24 and 2024-25, respectively
- For sales and use taxes, the current year and budget year figures from the LAO’s May 2, 2024, “Big Three” update are lower than the May Revision figures



General Fund Budget Summary

2024-25 Governor's May Revision (In millions)

	<u>2023-24</u>	<u>2024-25</u>
Prior-Year Balance	\$46,260	\$9,726
Revenues and Transfers	\$189,354	\$205,249
Total Resources Available	\$235,614	\$214,975
Non-Proposition 98 Expenditures	\$153,450	\$124,368
Proposition 98 Expenditures	\$72,438	\$76,606
Total Expenditures	\$225,888	\$200,974
Fund Balance	\$9,726	\$14,001
Reserve for Liquidation of Encumbrances	\$10,569	\$10,569
Special Fund for Economic Uncertainties	(\$843)	\$3,432
Public School System Stabilization Account	\$2,590	-
Safety Net Reserve	\$900	-
Budget Stabilization Account/Rainy Day Fund	\$22,555	\$19,429

Source: 2024-25 May Revision

Early Action Budget Agreement—AB 106

Assembly Bill (AB) 106 includes \$17.3 billion in early action solutions to reduce the projected shortfall:

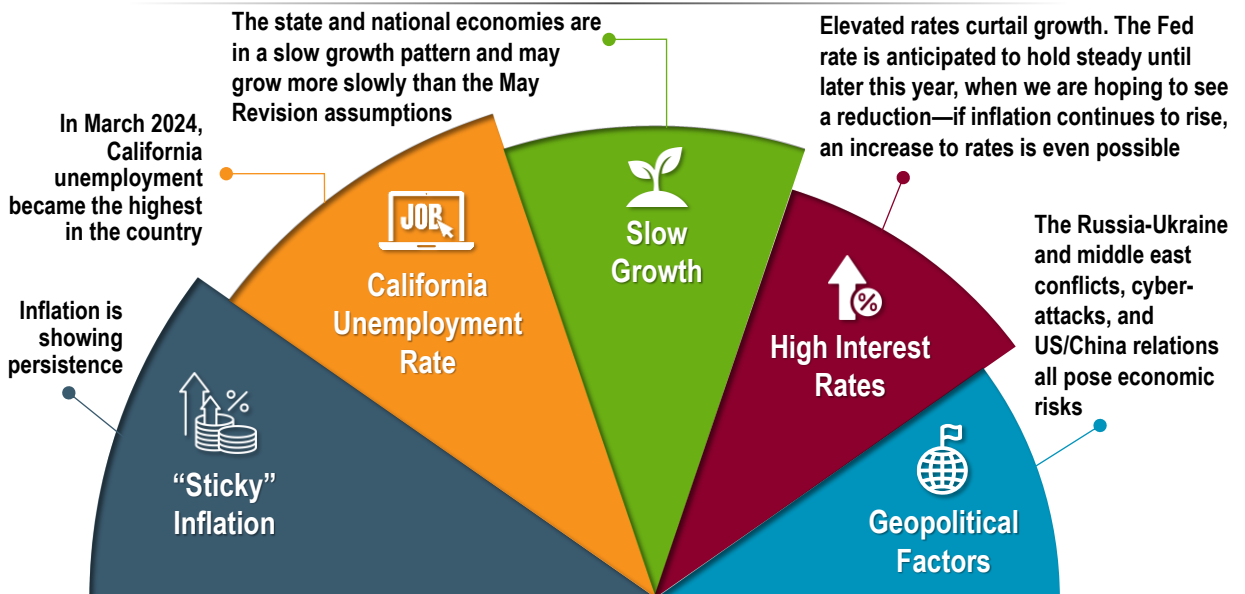
- \$3.6 billion in reductions
- \$5.2 billion in revenue and borrowing
- \$5.2 billion in delays and deferrals
- \$3.4 billion in cost shifts from the General Fund to other state funds

AB 106 does not make changes to core education funding

- Delays \$550 million contribution to California Preschool, Transitional Kindergarten (TK), and Full-Day Kindergarten Facilities Grant Program
- Reduces a planned \$875 million one-time investment for the School Facility Program by \$500 million

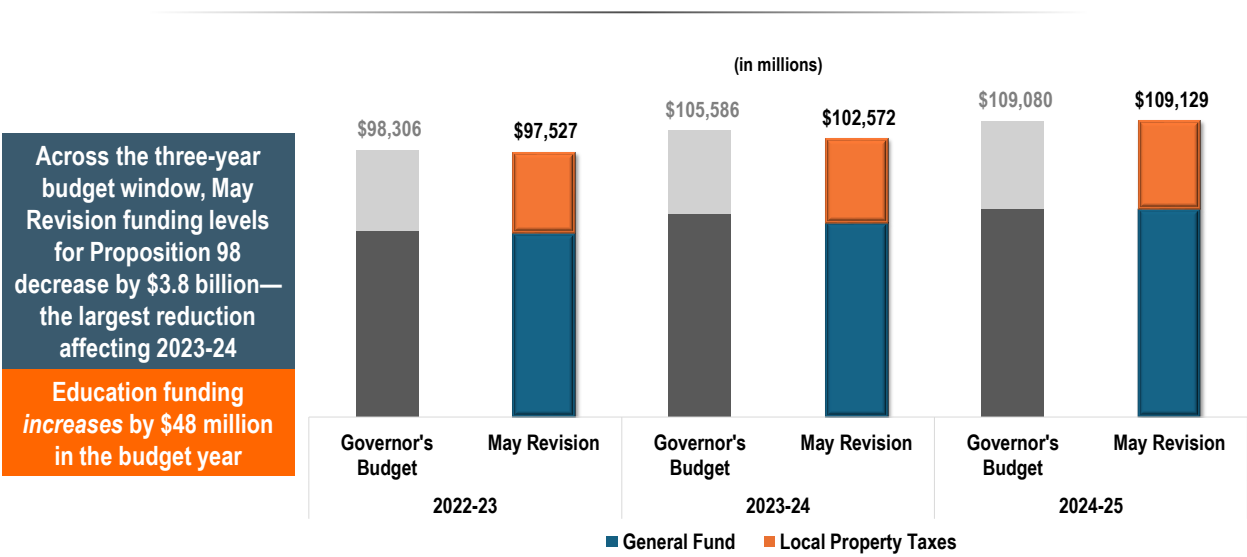
The Governor estimates that AB 106 reduces the 2024-25 budget shortfall from \$44.9 billion to \$27.6 billion

Risks to the State Budget



Proposition 98

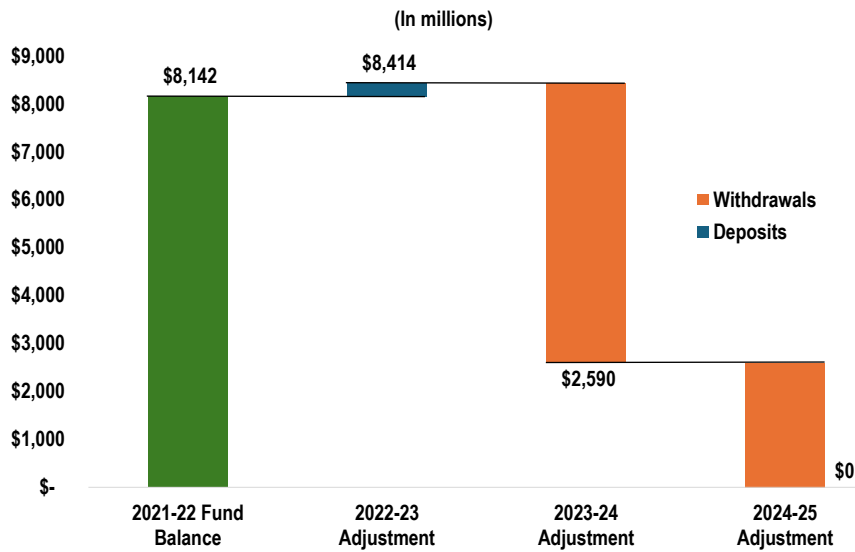
Proposition 98—2022-23 Through 2024-25



Across the three-year budget window, May Revision funding levels for Proposition 98 decrease by \$3.8 billion—the largest reduction affecting 2023-24

Education funding increases by \$48 million in the budget year

Proposition 98 Reserve



- In the May Revision, the Proposition 98 reserve is increased by \$272 million in 2022-23, down from \$339 million in January
- The May Revision proposes a combination of mandatory and discretionary withdrawals
 - 2023-24—\$5.8 billion
 - 2024-25—\$2.6 billion
- At the end of 2024-25, the fund balance is \$0

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Statewide Average Reserve Levels

- The latest statewide data on school district reserves available is for 2022-23
 - Rise in reserves is likely due to the 6.70% augmentation to the Local Control Funding Formula (LCFF) in the 2022-23 Enacted Budget, spending of one-time, restricted revenues, and additional average daily attendance (ADA) mitigation policies

Average Unrestricted General Fund, Plus Fund 17, Ending Balances¹

	2018-19	2019-20	2020-21	2021-22	2022-23
Unified School Districts	17.26%	18.82%	22.36%	22.19%	23.74%
Elementary School Districts	20.47%	22.70%	26.01%	25.32%	25.55%
High School Districts	15.64%	17.34%	21.82%	21.29%	22.94%

¹As a percentage of total General Fund expenditures, transfers, and other uses

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Local Reserve Cap Compliance



In a fiscal year immediately after a fiscal year in which the amount in the Public School System Stabilization Account is equal to or exceeds 3% of the combined total of General Fund revenues appropriated for school districts, an adopted school district budget or 45-day revision shall not contain a combined assigned or unassigned ending General Fund balance that is more than 10%

Assigned and unassigned balances within the Special Reserve Fund for Other than Capital Outlay (Fund 17) shall also be included within the 10% reserve cap

The reserve cap requirement does not apply to small school districts or basic aid school districts pursuant to Education Code Section (EC §) 42127.01(c), defined as follows: small school districts—ADA of fewer than 2,501 pupils

The State Superintendent of Public Instruction shall notify districts and county offices of education (COEs) whenever the conditions specified are met, and shall notify school districts and COEs when those conditions no longer exist

Local Reserve Cap

■ The May Revision reflects:

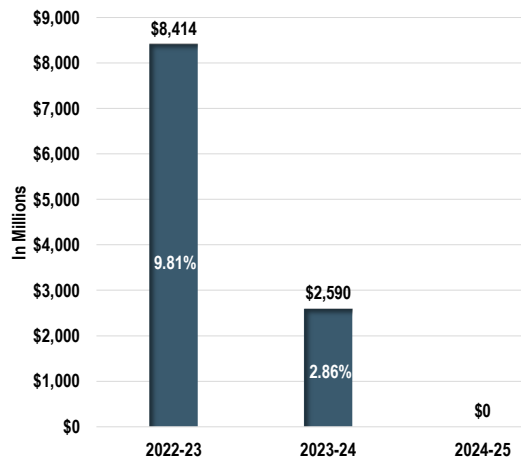
- Deposits of \$272 million for 2022-23
- Withdrawal of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25
- Leaving a revised account balance of \$2.6 billion in 2023-24 and exhausting the fund balance completely in 2024-25
- Based on the May Revision, the fund balance falls below 3% in 2023-24, which would make the reserve cap inoperative for 2024-25
- School districts were notified in March that the cap on local reserves will be in effect for the 2024–25 budget adoption period



SSC Advice

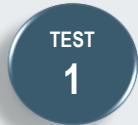
Stay the course with current budget development

Proposition 98 Reserve Balance and Percent of K-12 Share of Proposition 98

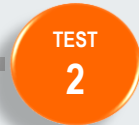


Proposition 98 Tests

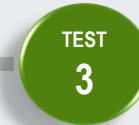
- Recent fluctuations in the minimum guarantee warrant a review of how it is determined each year
- The minimum guarantee is determined by one of three constitutional formulas



K-14 education's share of state General Fund revenues in 1986-87 (~40%)



Prior-year funding adjusted for ADA and changes in per capita personal income

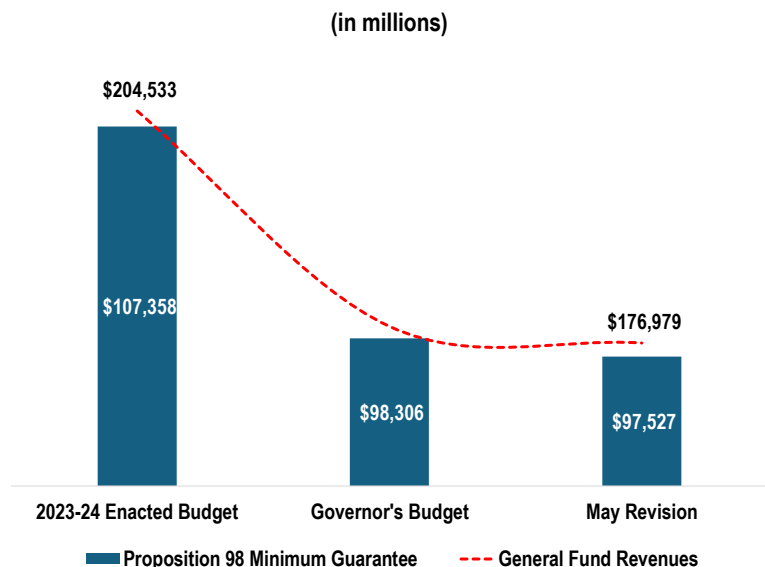


Prior-year funding adjusted for ADA and changes in per capita General Fund revenue + 0.5%

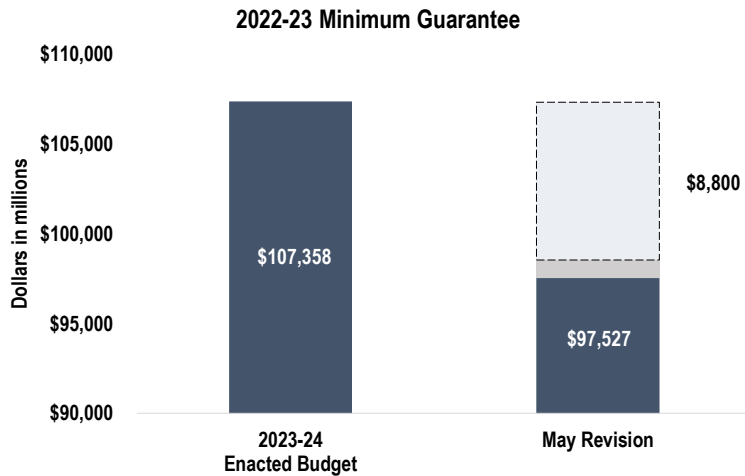
- Importantly, when the state allocates funding to K-14 agencies above the minimum guarantee, the excess allocations become part of the Proposition 98 base for the Test 2 and Test 3 formulas

The 2022-23 Conundrum

- In that Proposition 98 spending consumes nearly 40% of all state General Fund revenues, the 2022-23 appropriation above the revised minimum guarantee in the May Revision creates a significant budget dilemma
- Why are we here?* The 2022 personal income and corporation taxes came in \$26 billion below estimates



The 2022-23 “Maneuver”



- From January to May, the amount appropriated to LEAs in 2022-23 above the revised minimum guarantee increased by \$800 million, totaling \$8.8 billion
- State Budget resources in 2022-23 cannot absorb the overpayment to education
- The May Revision maintains the Governor’s proposal to accrue the budget impact of the excess funding over five years, beginning in 2025-26 with annual payments of \$1.8 billion

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The 2022-23 “Maneuver” – Concerns

- The Governor’s approach to addressing the 2022-23 conundrum is drawing criticism
- The LAO calls it “bad fiscal policy [that] sets a problematic precedent, and creates a binding obligation on the state”
- Proposition 98 hawks have expressed other legal concerns over the proposal

Proposition 98 Certification

There are concerns that the maneuver countervails the Proposition 98 certification process¹, which stipulates that allocations made to K-12 and community colleges in excess of the constitutional minimum level of funding “shall be credited to the fiscal year being certified”

The maneuver does not credit the \$8.8 billion to the 2022-23 fiscal year

Test 2 and Test 3

There are legal concerns over the Governor’s maneuver to exclude the allocations that LEAs are able to retain from the Test 2 and Test 3 constitutional calculations

Excluding the \$8.8 billion could leave education dollars on the table in 2023-24 and 2024-25 and beyond

¹EC § 41206.03

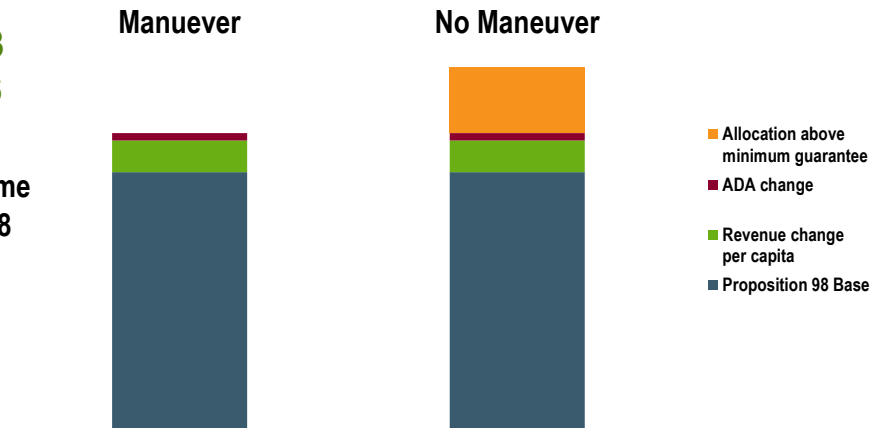
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The Impact of the 2022-23 “Maneuver”

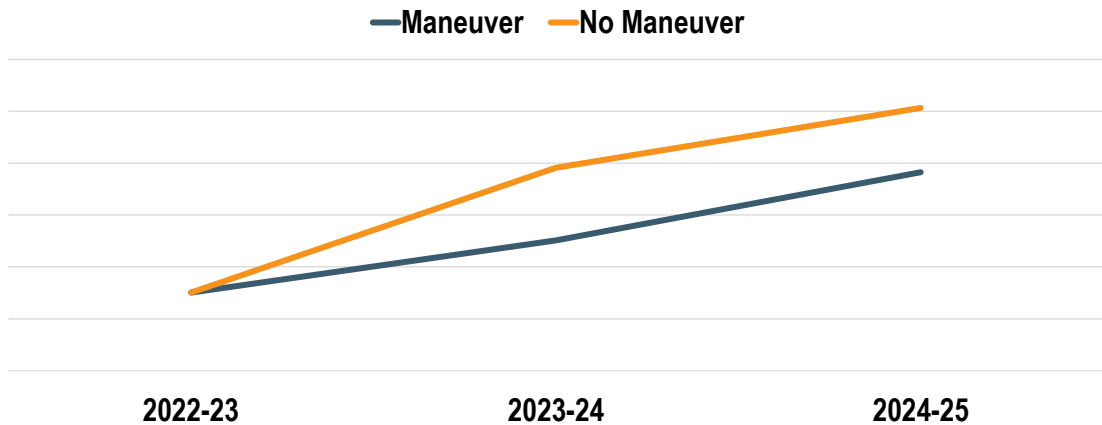
TEST 2 AND TEST 3 BUILDING BLOCKS

Allocations above the minimum guarantee become part of the Proposition 98 base for calculating Test 2 and Test 3 in subsequent years



The Impact of the 2022-23 “Maneuver”

The estimated impact of *excluding* the \$8.8 billion in 2023-24 and 2024-25 is \$12 billion to \$14 billion total



The 2022-23 Conundrum Options

If not the maneuver, then *what?*

What options do lawmakers have to address the 2022-23 conundrum?

Proposition 98 Suspension

With a two-thirds vote of the legislature and approval by the Governor, the state can appropriate education funding *below* the minimum guarantee with the requirement to restore funding to the higher (Test 2) level

Supplemental Payments

Include future supplemental payments in Test 2 and Test 3 to address budget impact of excess payment

Deferrals

Issue *budget* deferral(s) beginning in 2022-23 to address budget impact of excess payment

Proposition 98 Rainy Day Fund

Use total balance of Proposition 98 reserve to address budget impact of excess payment

Reductions and Sweeps

Reduce or reallocated education funding in certain programs to help address the Proposition 98 deficit

Within the category of reductions, the Director of the Department of Finance may unilaterally provide no COLA for general apportionments and categorical programs

The Risks to Proposition 98

1

Final budget treatment of the 2022-23 conundrum

2

Growing Proposition 98 deficit and overreliance on one-time funding solutions

3

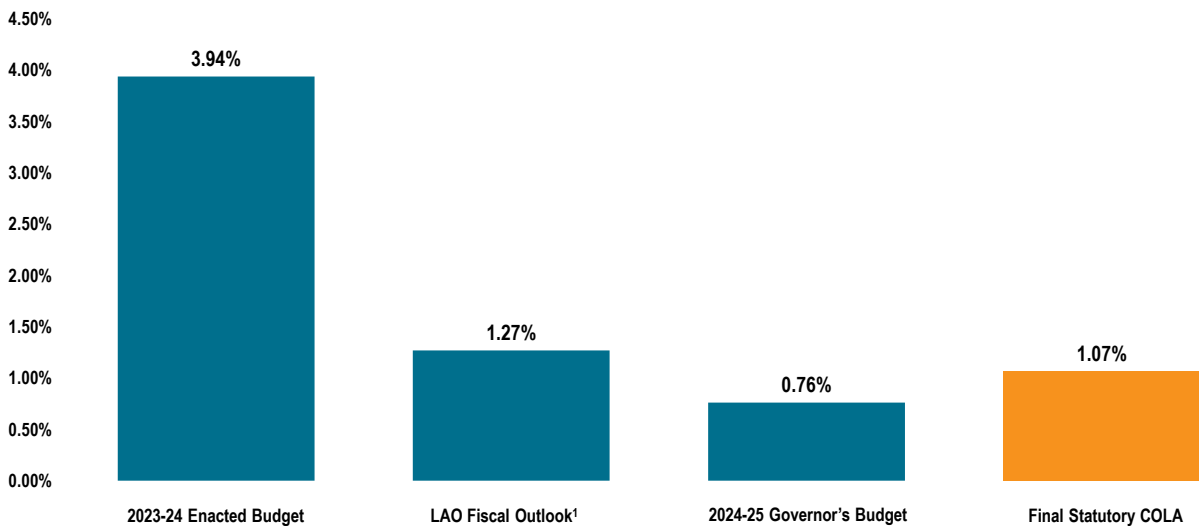
Revenue assumptions used in final budget deal

4

National and state economic conditions

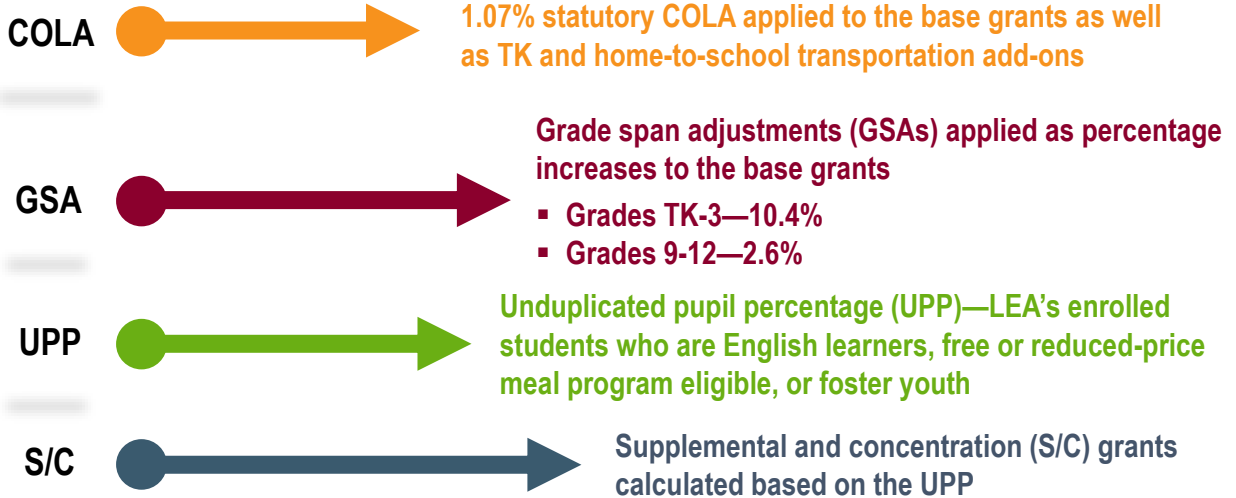
Local Impacts and Operational Considerations

2024-25 Statutory COLA



¹LAO, December 2023

2024-25 LCFF Funding Factors



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2024-25 LCFF Funding Factors

Grade Span	TK-3	4-6	7-8	9-12
2023-24 Base Grant per ADA	\$9,919	\$10,069	\$10,367	\$12,015
1.07% COLA	\$106	\$108	\$111	\$129
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
GSA	\$1,043	–	–	\$316
2024-25 Adjusted Base Grant per ADA	\$11,068	\$10,177	\$10,478	\$12,460
20% Supplemental Grant per ADA ¹	\$2,214	\$2,035	\$2,096	\$2,492
65% Concentration Grant per ADA ²	\$3,237	\$2,977	\$3,065	\$3,645
TK Add-On (inclusive of COLA)	\$3,077	–	–	–

¹Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 20% and UPP

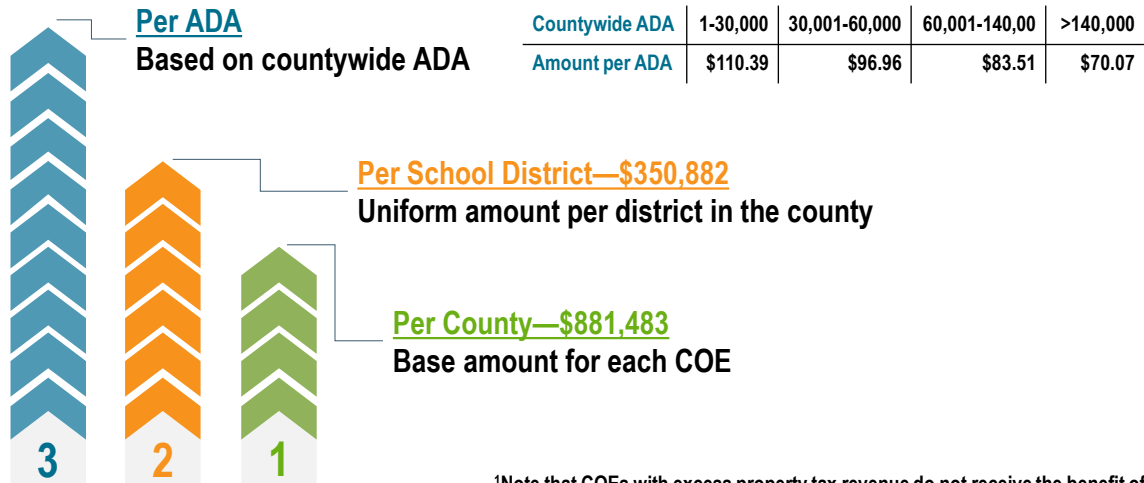
²Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

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2024-25 COE LCFF Funding Factors—Operations Grant

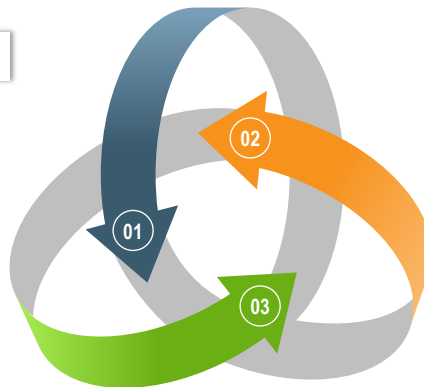
- All three components get the benefit of the 1.07% statutory COLA¹



2024-25 COE LCFF Funding Factors—Alternative Education Grant

Base Grant—\$16,570.79

2024-25 base grant
adjusted for 1.07%
statutory COLA



Supplemental Grant—\$5,799.78

Equal to 35% of the 2024-25
base grant for eligible
students¹, including all
juvenile court school students

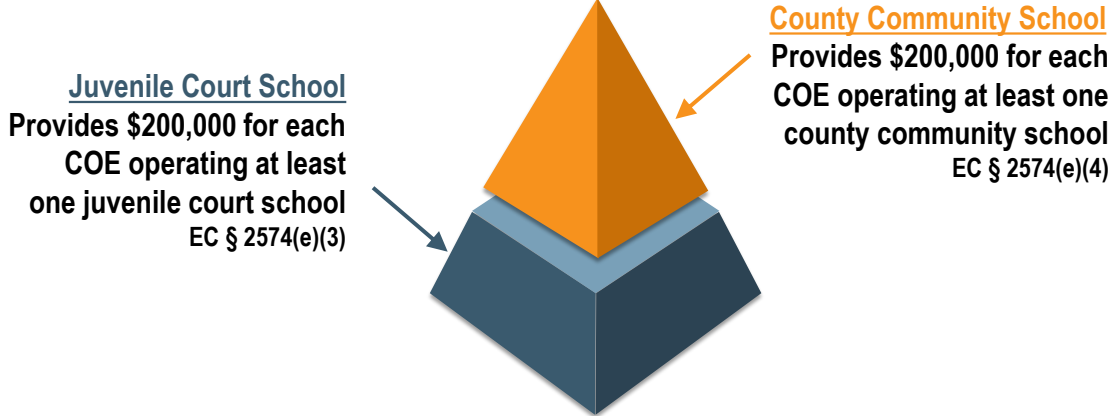
Concentration Grant—\$5,799.78 [\$2,899.89]

Equal to 35% of the 2024-25 base grant for
eligible students¹ exceeding 50% of enrollment
[or 17.5% for juvenile court school students]

¹UPP is based on eligible students enrolled in COE
programs meeting eligibility criteria for S/C grants

2024-25 COE LCFF Funding Factors—Add-Ons

- Included as part of the alternative education grant calculation
 - Therefore, community-funded and hold-harmless COEs do not receive additional funding



2024-25 COE LCFF Funding Factors—LEA Support

Differentiated Assistance Support

School Districts—\$300,000 +

Multiplied by three-year average (current and prior two years) of school districts, by size, on the LCFF assistance status report

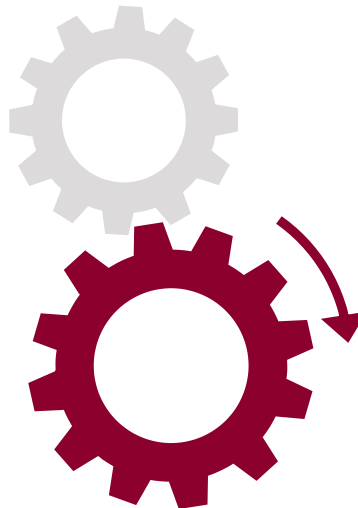
- Small (2,499 or less ADA)—\$100,000
- Medium (2,500-9,999 ADA)—\$200,000
- Large (10,000 or more ADA)—\$300,000

EC § 2575.2

Charter Schools—\$100,000

Multiplied by the three-year average (current and prior two years) of charter schools on the LCFF assistance status report

EC § 2575.3



LCAP¹ Support

The greater of \$24,285 per school district within the county **OR** \$103,908 (increased by 1.07% statutory COLA)

EC § 2575.1

¹Local Control and Accountability Plan

State Categorical Programs Receiving COLA

- The May Revision includes the 1.07% COLA for the Equity Multiplier and the following programs:

Adults in Correctional Facilities	Child Nutrition
American Indian Early Childhood Education Program	Mandate Block Grant
American Indian Education Centers	Special Education
Charter School Facility Grant Program	Youth in Foster Care

Mandate Block Grant

- The Governor proposes to apply the 1.07% statutory COLA to the Mandate Block Grant (MBG), which would increase the 2024-25 MBG rates as follows:

Grade Span	School Districts	Charter Schools	COEs	
K-8	\$38.21	\$20.06	\$38.21	\$1.28 ¹
9-12	\$73.62	\$55.76	\$73.62	

- Beginning with the 2025-26 school year, LEAs will be required to screen students in grades K-2, excluding TK students, for risk of reading difficulties, including dyslexia
 - The Governor maintains his January proposal to provide an ongoing \$25 million add-on to the MBG for literacy screening professional development

¹Per unit of countywide ADA—aggregate ADA within the county attributable to all school districts for which the county superintendent has jurisdiction, charter schools within the county, and schools operated by the county superintendent of schools

2024-25 Equity Multiplier



May Revision proposes statutory changes:

- Per-school-site minimum of \$50,000 will be adjusted annually for COLA
- A school site deemed eligible based on prior-year data will be ineligible if either:
 1. The school site closes in the year in which funds are allocated
 2. The school site generated funding due to a student being enrolled in the district office
- Any unspent funds from a closed school site must be reported and will be returned to the state

The May Revision maintains the investment introduced as part of the 2023-24 Enacted Budget

2024-25 investment inclusive of 1.07% COLA—\$303.2 million

Why Do We Complete Form CEA?

The calculation of the Current Expense of Education Actuals (CEA) is a legal requirement (EC § 41372) and used to determine the percentage of expenditures for the direct classroom cost of teaching students

Included in the calculation are the salaries and benefits (within the General Fund) of teachers and classroom classified staff measured against the total General Fund expenditures of the district

- Required percentages are:
- Elementary districts—60%
 - Unified districts—55%
 - High school districts—50%

Certain objects, goals, functions, and categorical resources are excluded from the calculation

- Goals: 7100-7199 (Non-Agency), 8100 (Community Services)
- Functions: 3700 (Food Services), 8500 (Facilities Acquisition & Construction), 3600 (Transportation), 1180 (Students in Non-Public Schools)
- Objects: 3701-3702 (Fringe Benefits for Retired Persons)
- Resource 1100 (Lottery) and any federal or state categorical that does not include teacher salaries

Form CEA Exclusion

- One-time funds and the use of contracted agencies to cover vacancies have had an adverse impact on the CEA calculation
- Resources to consider excluding if the entire resource is spent on something other than teacher salaries— 3212-3214, 3216-3219, 6762, 7422, 7425, 7426, and 7435

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,994,047.99	301	0.00	303	23,994,047.99	305	116,507.7		07	23,877,540.26	309
2000 - Classified Salaries	9,350,467.27	311	0.00	313	9,350,467.27	315	109,556.5		17	9,240,910.72	319
3000 - Employee Benefits	16,424,043.60	321	440,379.04	323	15,983,664.56	325	67,729.1		27	15,915,935.46	329
4000 - Books, Supplies Equip Replace. (6500)	1,339,716.14	331	0.00	333	1,339,716.14	335	146,907.2		37	1,192,808.91	339
5000 - Services . . . & 7300 - Indirect Costs	5,386,117.46	341	7,370.50	343	5,378,746.96	345	2,278,481.2		47	3,100,265.67	349
TOTAL					56,046,642.92	365			TOTAL	53,327,461.02	369

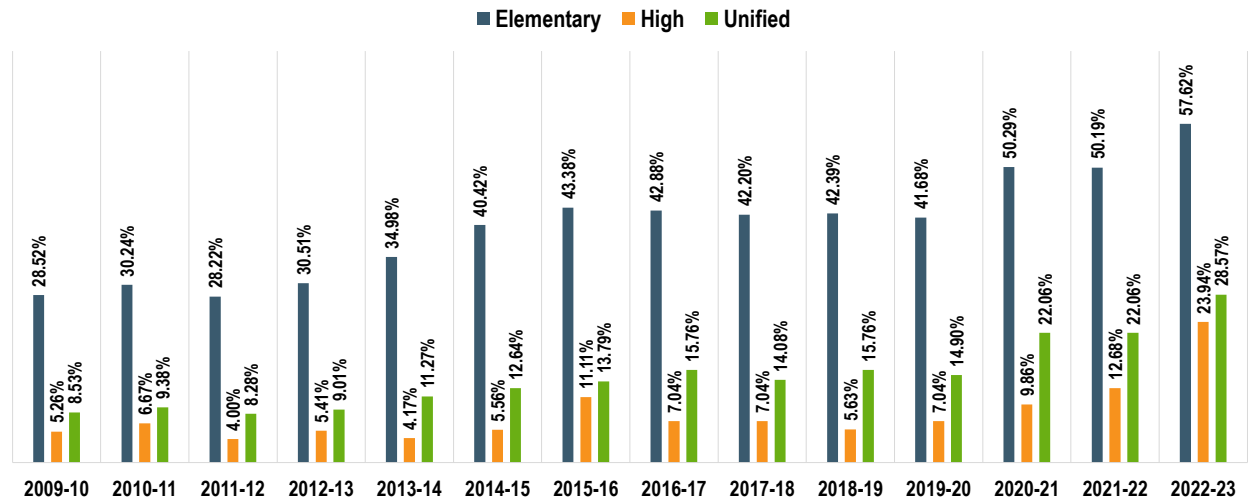
Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

Are Districts Able to Meet the CEA Requirement?

Districts Not Meeting CEA Requirement



What Happens When You Fail the CEA?

File an exemption with your COE

Demonstrate either serious financial hardship or that teacher salaries and benefits are in excess of those paid by other comparable school districts

Funds withheld by your COE

Until the determination of the application for exemption is made

Exemption approved by your COE

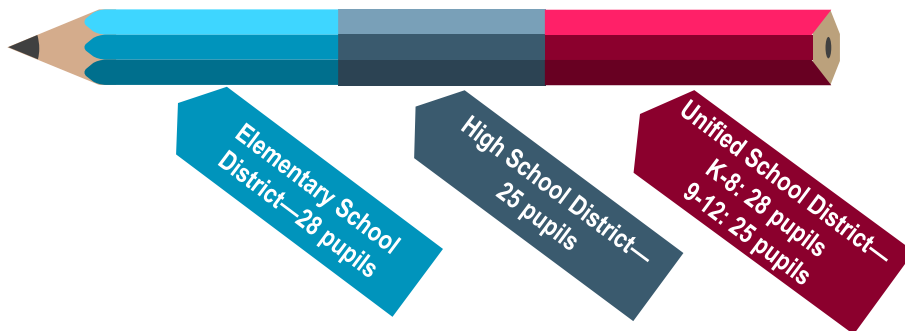
Funds are released

Exemption denied by your COE

Spend the amount of the withheld funds on teacher salaries in the following year

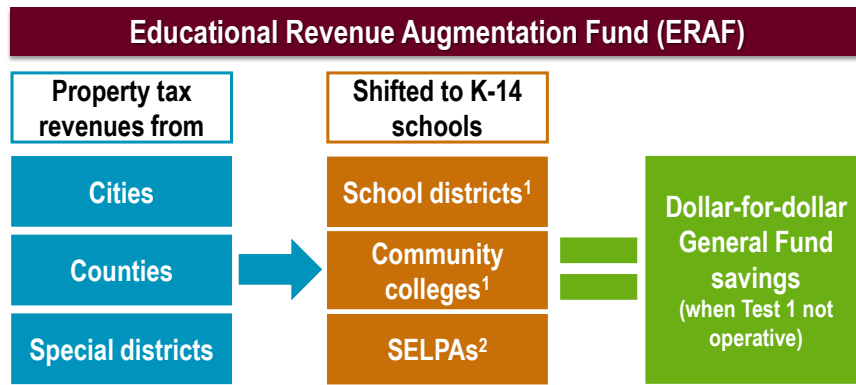
Form CEA—Exemption

School districts are exempt from EC § 41372 if no individual class¹ exceeds the following limits



¹Individual class excludes courses in visual and performing arts, industrial arts, and physical education

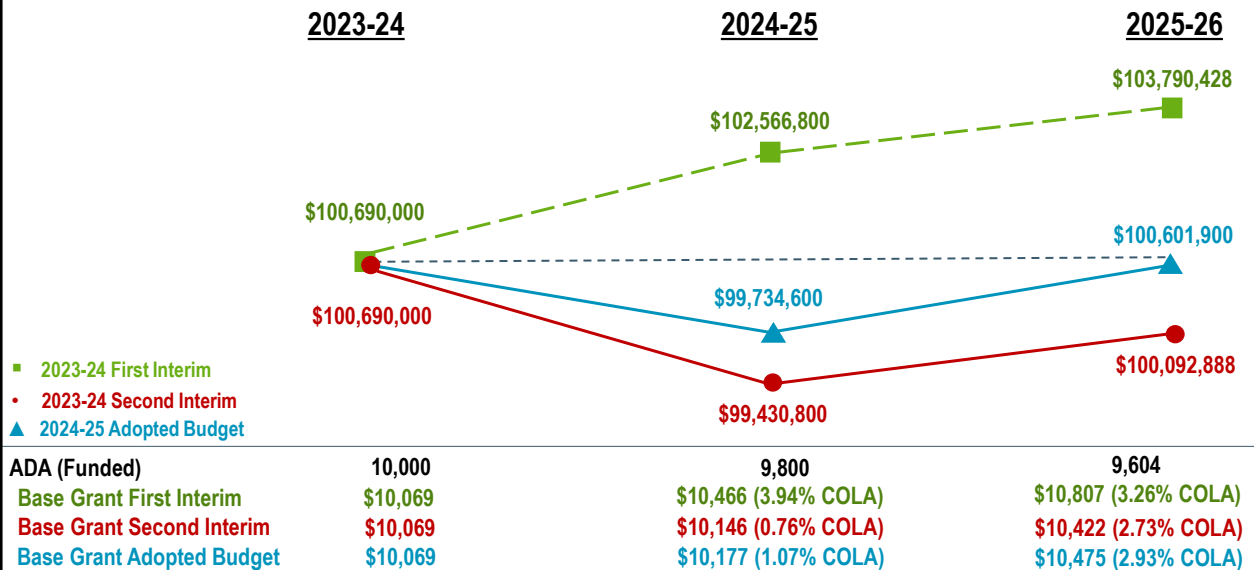
ERAF and Charter Schools



- The May Revision includes statutory changes
 - To determine the proportion of ERAF funding allocated to each school district, charter school ADA and LCFF entitlement should be included, though only for those charter schools for which the school district is the sponsoring LEA

¹Excludes basic aid districts
²Special Education Local Plan Areas

A Tale of Three Multiyear LCFF Revenue Projections



SSC Financial Projection Dashboard

		Planning Factors				
		2023-24	2024-25	2025-26	2026-27	2027-28
DOF ¹ Planning COLA		8.22%	1.07%	2.93%	3.08%	3.30%
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
CalSTRS ² Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS ³ Employer Rate		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance		0.05%	0.05%	0.05%	0.05%	0.05%
California Lottery	Unrestricted per ADA	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
	Restricted per ADA	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11

¹Department of Finance, ²California State Teachers' Retirement System, ³California Public Employees' Retirement System, ⁴COE Mandate Block Grant for 2024-25: \$38.21 per ADA grades K-8; \$73.62 per ADA grades 9-12; \$1.28 per unit of countywide ADA

The School Services of California Inc. (SSC) Dashboard is available in the workshop resources and on SSC's [website](#)

Childhood Sexual Assault Laws

Senate Bill (SB) 558

For childhood sexual assault that occurs before January 1, 2024, expanded the definition of childhood sexual assault to include childhood sexual assault material

AB 452

Eliminated the statute of limitations on childhood sexual assault cases entirely for incidents occurring after January 1, 2024



AB 218

Took effect January 1, 2020, and included:

- A three-year “revival period” for claims alleging improper sexual conduct against a minor from any time in the past
- Permanently extended the statute of limitations on victims’ claims to the age of 40 (was previously age 26), and five years from discovery in repressed memory cases

Childhood Sexual Assault Claims



A comprehensive database of claim information does not exist; therefore, estimating the total claim activity or financial risk for LEAs is impossible

- Guesstimates are in the \$2 billion range



Using data from California's largest excess liability risk pool—Schools Excess Liability Fund (SELF)¹:

- Since January 1, 2020, districts have reported 374 claims, involving 564 alleged victims
- Approximately 35% of claims received are settled/closed and 65% are open



The impact is near-term—40+ years of claim liabilities will be adjudicated in the court system in the next 3 to 4 years



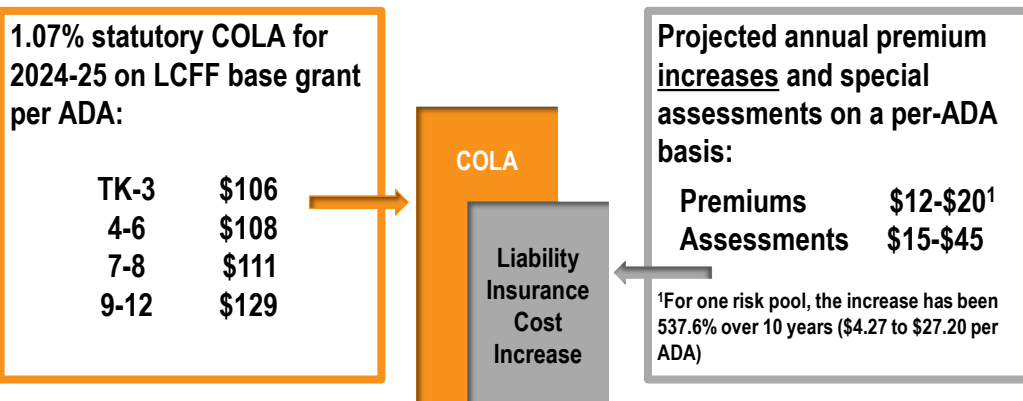
AB 218 claims will keep coming in—the revival window closed December 31, 2022, but that date is only relevant for someone over the age of 40, or to think of it another way:

- Only those born in 1982 and before were beyond the statute of limitations as of December 31, 2022
- Well over half of the claims received are from persons under the age of 40

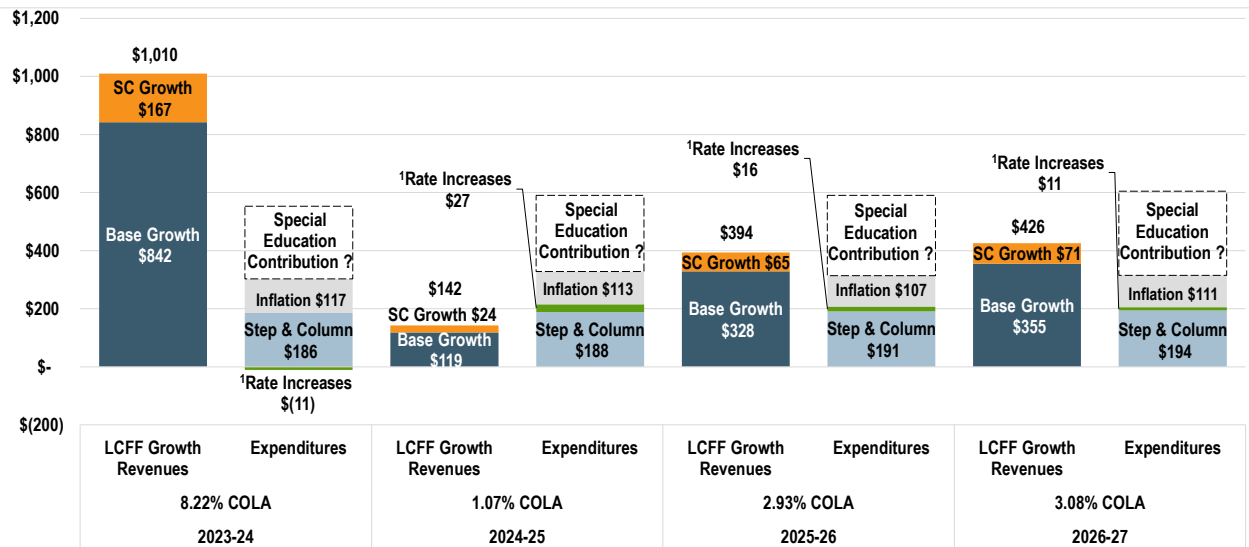
¹Since its inception in 1986, nearly every LEA, except Los Angeles Unified School District, is currently or has been a member of SELF

Immediate Fiscal Implications

- On a per-ADA basis, premium increases and special assessments could consume a significant portion of the projected 2024-25 per-ADA COLA on the LCFF



Multiyear Cost Forecast



¹Rate increases includes increases to the CalSTRS and CalPERS employer contribution rates as well as any increases to Unemployment Insurance

Impact of COVID-19 Protections on Multiyear Projections

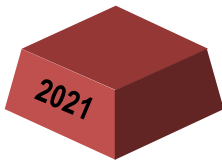
- The COVID-19 pandemic resonated through all facets of public education, including on the rate at which students attended school
- In 2019-20, on average, a student missed 9 days of school annually
 - Fast forward to 2022-23 and, on average, a student missed 14 days of school annually

ADA-to-Enrollment Ratios		
Grade Span	2019-20	2022-23
TK-3	94.72%	91.03%
4-6	95.93%	92.86%
7-8	95.40%	92.04%
9-12	93.81%	90.61%

Source: California Department of Education (CDE) Principal Apportionment and California Longitudinal Pupil Achievement Data System (CALPADS) data

Impact of COVID-19 Protections on Multiyear Projections

In 2020-21, no ADA was collected by the CDE, so LEAs were credited with their 2019-20 ADA for LCFF funding purposes



In 2021-22, school districts, COEs, and classroom-based charter schools were allowed to replace their reported ADA with an augmented ADA for LCFF funding purposes



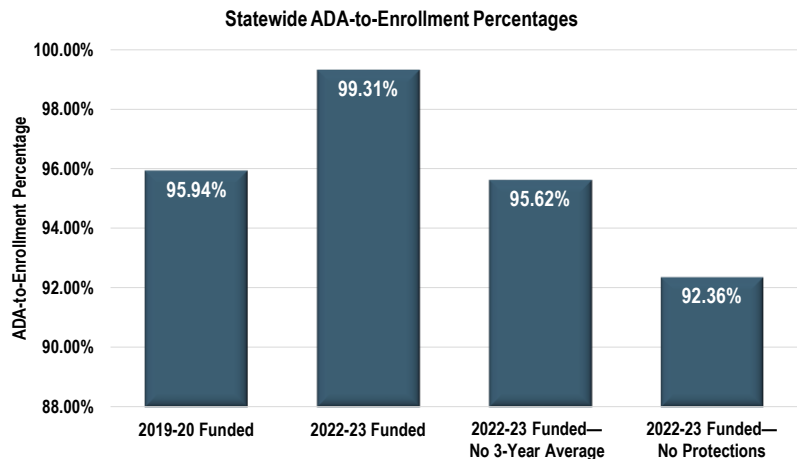
Beginning in 2022-23, school districts were provided the option of using the average of the three prior years' ADA for LCFF funding purposes



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Impact of COVID-19 Protections on Multiyear Projections

- Looking back at 2022-23, the impact of these safeguards are rather astounding
 - The funded ADA-to-enrollment rate in 2022-23 was 99.31%—this figure represents the funded ADA divided by the reported enrollment for 2022-23
 - No additional safeguards would have resulted in a funded ADA-to-enrollment percentage of 92.36%



Source: CDE Principal Apportionment and CALPADS data

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Impact of COVID-19 Protections on Multiyear Projections

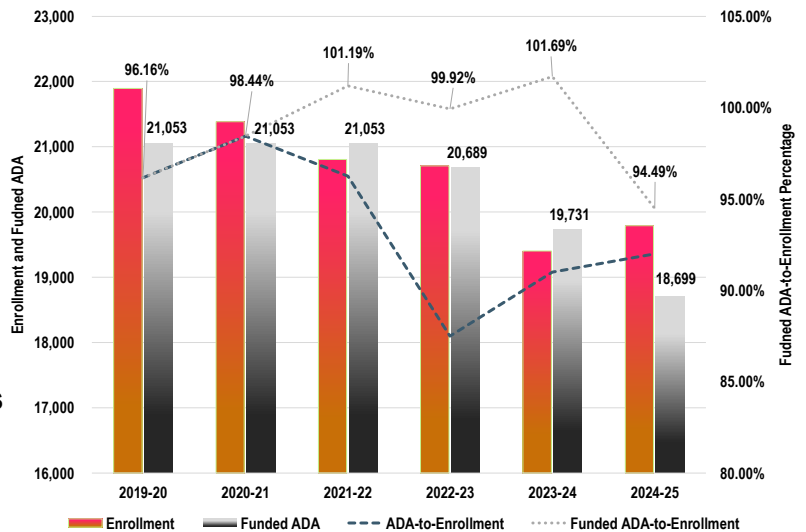
- The impacts of the COVID-19 ADA protections have resulted in a buoyed-funded ADA figure, but those times are quickly coming to an end
- The chart represents actual data from a district through 2023-24 First Principal Apportionment, with the assumption that enrollment grows by 2% in 2024-25

	Enrollment	Actual ADA	Funded ADA	ADA-to-Enrollment %	Funded ADA-to-Enrollment %
2019-20	21,894	21,053	21,053	96.16%	96.16%
2020-21	21,386	21,053	21,053	98.44%	98.44%
2021-22	20,805	20,024 ¹	21,053	96.25%	101.19%
2022-23	20,705	18,115	20,689	87.49%	99.92%
2023-24	19,402	17,959	19,731	92.56%	101.69%
2024-25	19,790 ²	18,207	18,699	92.00%	94.49%

¹ADA has been adjusted for ADA mitigation policy
²Assumes enrollment growth of 2%

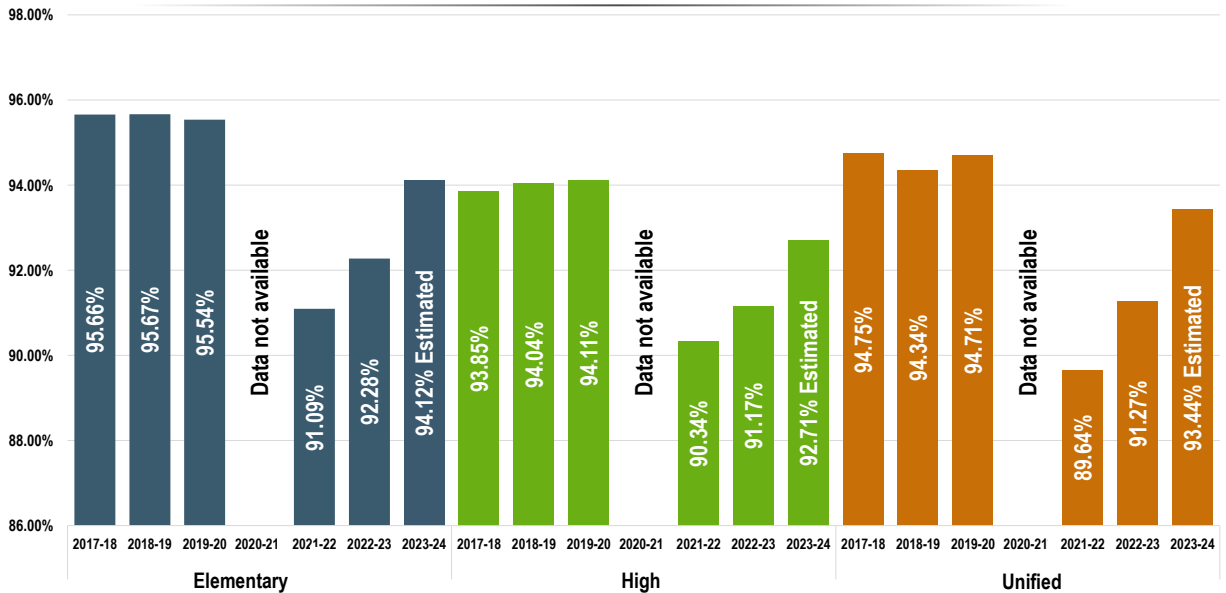
Impact of COVID-19 Protections on Multiyear Projections

- The result is that although enrollment grows by 2% in 2024-25, the funded ADA declines from 2023-24 by more than 5%
- With an expected statutory COLA of only 1.07% in 2024-25, this district would experience a *decline* in LCFF revenues from 2023-24 of approximately 4%
- It is no longer sufficient to discuss enrollment and ADA, funded ADA must also be part of the conversation for the majority of LEAs



Source: CDE Principal Apportionment and CALPADS data

Second Principal Apportionment ADA-to-Enrollment Trends, 2017-18 to 2023-24



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Attendance Recovery

- COVID-19 disrupted student learning, access to instructional time, and student attendance patterns
 - Although improving, attendance and chronic absentee rates have not returned to pre-COVID-19 levels
 - Statewide chronic absentee rates among all students increased from 12.1% in 2018-19 to 24.9% in 2022-23

Chronic Absenteeism Rate	2018-19	2019-20	2020-21	2021-22	2022-23
All Students	12.1%	Not available	14.3%	30%	24.9%

- Changes to ADA calculations for the LCFF mitigated the fiscal impact of lost attendance
- The Governor's Budget included a package of attendance recovery and instructional continuity proposals intended to:

Mitigate chronic absenteeism and attendance loss

Provide attendance and instructional time opportunities outside of the regular school day

Facilitate continuity of learning during emergencies

Source: Ed-Data

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Attendance Recovery

- To mitigate the impacts of attendance reductions, the Governor’s Budget proposed the addition of the Attendance Recovery Program
- The May Revision proposes to delay implementation to 2025-26 and maintains Saturday School as a separate program

Attendance Recovery Programs

- Can be offered by school districts, COEs, and charter schools
- Participation is limited to students enrolled in classroom-based programs
- Can be offered before school, after school, during intersession, and on weekends
- Must be in-person, under the immediate supervision and control of a certificated employee
- Must meet quality and content requirements
- Must be participated in voluntarily
- Must meet ratio requirements
- Must be included in the Audit Guide
- Cannot be used by LEAs to meet annual instructional day and minute requirements or minimum regular school day requirements
- Are not bound by “late start” provisions

Attendance Recovery

Attendance Recovery Program Attendance

- Must be kept separately
- Must be documented by the certificated attendance recovery classroom teacher employed by the LEA
- Can be generated in increments of 15 minutes, but must total a minimum day’s length of participation to generate a day of attendance recovery
- Can generate apportionment and reduce absences
- Is limited to the lesser of the number of absences for the year or 15 days per school year

J-13A and Instructional Continuity Program

The May Revision maintains the Governor's Budget proposal that would change the conditions that must be met to receive J-13A approval

Through 2024-25

- Amend independent study plan requirement to a plan for offering instruction that would allow for continuity of learning to students impacted by the emergency event, within five calendar days of the first day of the school closure or material loss of attendance

Beginning With 2025-26

- Emergency events that cause school closures or material losses of attendance of five days or more would condition approval of Form J-13A requests on the LEA that experienced the emergency event offering affected students access to in-person or remote instruction
- May include support to students and families to enroll in or be temporarily reassigned to another LEA

J-13A and Instructional Continuity Program

Current Statute

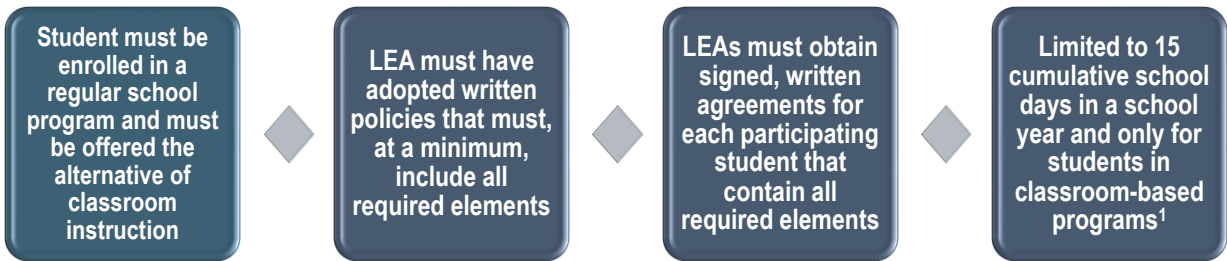
- Students must be under the supervision of certificated employees of their home district to generate ADA
- Interdistrict transfer agreements are needed for students to generate attendance outside of their home district
- Students cannot generate attendance for apportionment if school is closed
- LEAs must have a plan to offer affected students independent study within ten days of the first day of the closure or material loss of attendance for J-13A approval
- Attendance for students who attend a district for fewer than 31 days during the instructional year are not included in the chronic absentee calculation

J-13A Instructional Continuity Proposal

- LEAs would have to certify that they offered in-person or remote instruction, as part of instructional continuity, within the home LEA or support to enroll in or be temporarily assigned to another LEA to all impacted pupils no later than five calendar days after the first day of a school closure or material decrease in attendance
- The May Revision added authority to school districts in which students are temporarily reassigned to generate ADA and for simultaneous student enrollment in the LEA experiencing the emergency and temporarily reassignment to another LEA
- The May Revision does not provide a definition of temporary reassignment

Remote Learning and Instructional Continuity Program

- To address the provision of remote instruction options, Governor Newsom is proposing to establish a new Instructional Continuity Program for students enrolled in a regular school program who need to be away from classroom-based instruction
- Instructional Continuity Programs would be an additional remote instruction option beginning 2024-25
- The 2024-25 Audit Guide would be required to include procedures for Instructional Continuity Programs
- The proposal is similar to existing short-term independent study with some key differences



¹Enrollment in a nonclassroom-based program is determined based on whether a school district student is meeting minimum day requirements through independent study and, for charter schools, is dependent upon participation in independent study for more than 14 days

Remote Learning and Instructional Continuity Program

Student Eligibility Requirements	
Age Limitation	School districts and COEs cannot serve students 21 years or older or 19 years or older who have not been continuously enrolled in a K-12 program since their 18th birthday
Geographic Limitation	LEAs can only serve students who reside in county or in a contiguous county in which the apportionment is claimed
Items of Value Limitations	LEAs cannot receive apportionment for any student to whom the agency has provided any funds of other items of value
Expelled Students	Students referred for expulsion or expelled can be served to the extent that they are offered the alternative of classroom-based instruction
Special Education	Students with exceptional needs may participate if their Individualized Education Program specifies participation
Participation	
Duration	Limited to 15 cumulative school days in a school year
Authority	Students enrolled in nonclassroom-based programs, including nonclassroom-based charter schools, are prohibited from participating
Exceptions to 15-Day Limit	For students who are under the care of a licensed professional for medical needs, including recovery or in- or outpatient treatment for mental health care or substance abuse, or the students who are unable to attend regular school due to an emergency event

Remote Learning and Instructional Continuity Program

Written Board Policy—Required Elements

Content	Must be substantially equivalent to regular classroom-based instruction
Participation	Steps the LEA will take to ensure that students participate in a substantially equivalent program
Written Agreement	Annual written agreements signed by student, parent/guardian/caregiver if student is less than 18 years old and certificated employee responsible for the special education program of the student, if applicable

Written Agreement—Required Elements

Signatures	May be wet or electronic and can be signed at any time during the school year
Instruction Type	Must describe the type of instruction or assignments the student is expected to participate in or complete
Resources	Must include the types of resources, materials, and personnel that will be available to the student
Duration	Must include the duration of the student’s program
Voluntary Statement	Must include a statement that participation in the program is voluntary for the student
Expelled Students	For a student who is referred to the program due to expulsion, must include a statement that the program is provided only if the student is offered the alternative of classroom instruction
Document Type	May maintain hard or electronic files

Remote Learning and Instructional Continuity Program

- Separate attendance records are required for Instructional Continuity Programs
- Instructional Continuity Programs must be coordinated and evaluated by the general supervision of a certificated employee of the LEA

Instructional Continuity Programs and ADA

Synchronous Instruction

Total daily instructional minutes student participated in synchronous instruction

+

Work Product

Total daily time value of student work products¹ as personally judged and verified by a certificated employee

=

ADA

Must meet minimum day requirements and shall not exceed one unit of ADA per student per school day

¹May include paper-based, electronic, and internet-based assignments spent by a student engaged in asynchronous instruction, including work completed on an online or computer-based activity regardless of whether work product is produced

Proposed Changes to Independent Study

- As part of his proposed 2024-25 education budget, Governor Newsom proposed several changes to existing independent study laws intended to align with the proposed Instructional Continuity Program
- The May Revision delays some of the proposed changes to independent study program requirements for students who participate for 14 days or less until 2025-26

Beginning with 2024-25

Eliminates the requirement for students to participate in independent study for a minimum of three consecutive school days before claiming ADA

Beginning with 2025-26

Eliminates bisection of independent study programs based on the number of school days that a student participates

Essentially, eliminates distinction between short- and long-term independent study

Beginning with 2025-26

Requires all written agreements, regardless of duration of participation, to be signed before the commencement of the student's independent study program

Elements of the 2024-25 LCAP



New for the 2024-25 LCAP



Equity Multiplier Schools

- Engaging Educational Partners
- Required Focus Goals



Differentiated Assistance

LEAs receiving differentiated assistance as part of the state's system of support must include that work in the LCAP



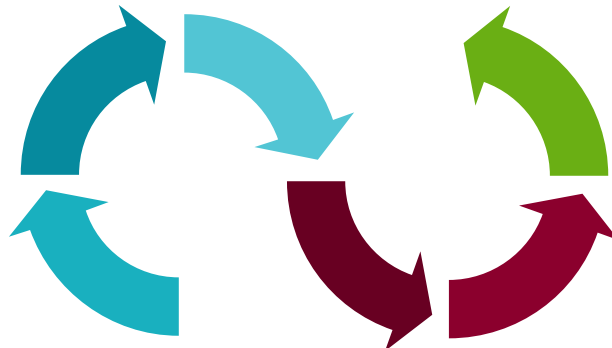
Required Actions

For any school, student group in your LEA, or student group within a school that have a red performance level on the California School Dashboard

LCAP Adoption

Before July 1:

- Hold at least one public hearing to solicit recommendations and comments from the public—same hearing as budget¹
- Post the agenda at least 72 hours prior, and include the location where the LCAP and budget will be available for public inspection

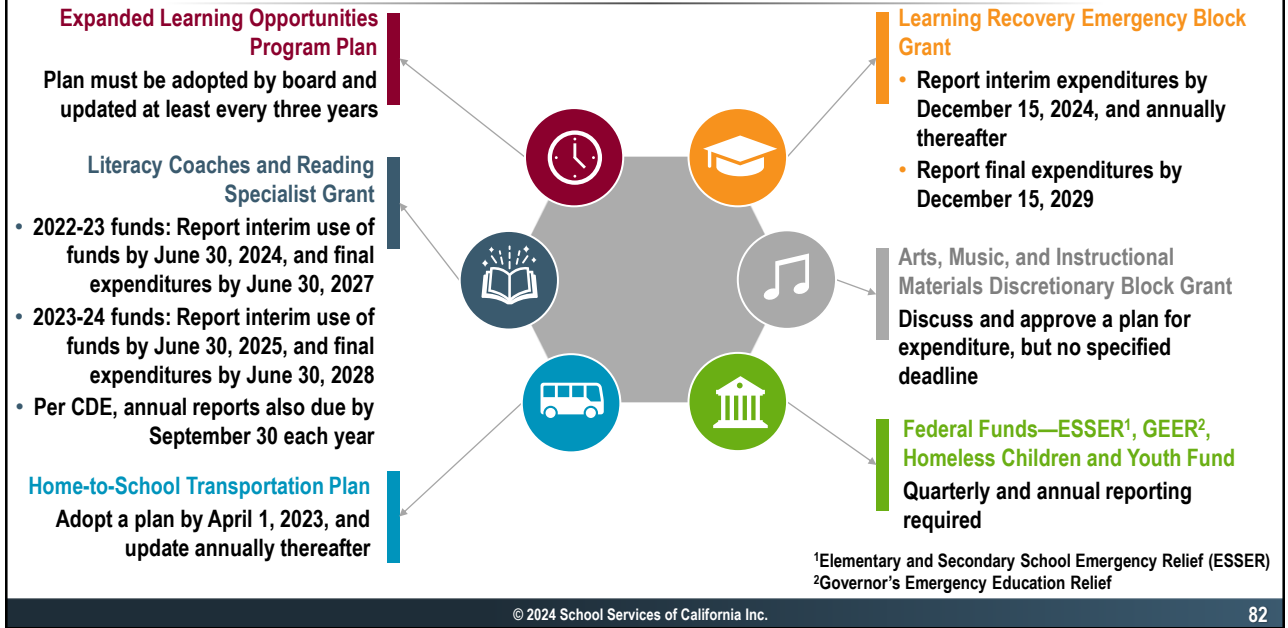


- Report local indicator data as part of a non-consent item at the same meeting at which the LCAP is adopted²

- Adopt LCAP at a public meeting held after, but not the same day as, the public hearing—same meeting as adoption of the budget¹
- The governing board shall adopt LCAP before it adopts the budget³

¹EC §52062(b)
²EC §52064.5(e)(2)
³EC§42127(a)(2)

Plans and Reporting Requirements



New Grant Reporting Deadlines

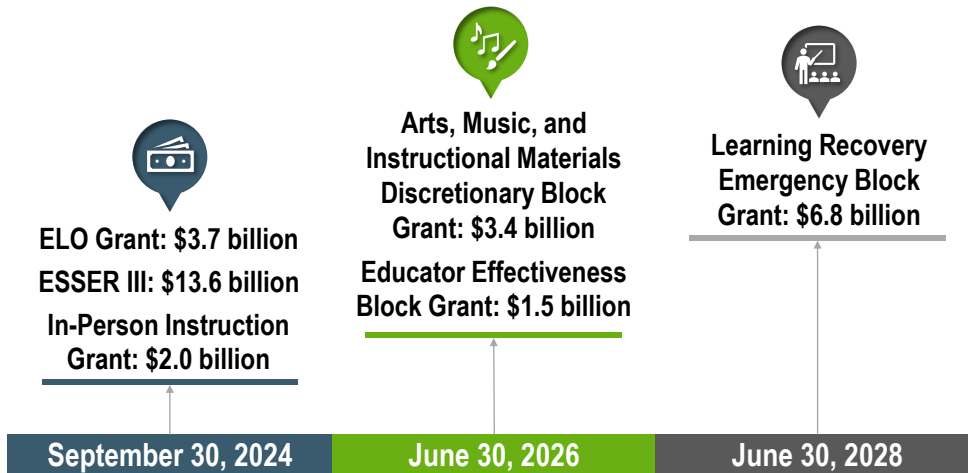
- The May Revision proposes to add or update reporting deadlines for final expenditures of several one-time grants that LEAs have received over the last several years
- LEAs must report final expenditures as indicated or forfeit the funds
 - CDE will collect any unexpended funds that remain after the deadline

Grant	Resource Code	Proposed New Reporting Deadline for Final Expenditures of Funds
In-Person Instruction Grant	7422	December 1, 2024
Expanded Learning Opportunities (ELO) Grant	7425 7426	January 31, 2025
ELO Grant	3216 3217	June 30, 2024 ¹
ELO Grant	3218 3219	July 31, 2026
Kitchen Infrastructure and Training (KIT) Funds	7028 7029	June 30, 2024, to the extent feasible, but no later than June 30, 2025 ²
A-G Completion Improvement Grant	7412 7413	August 31, 2026
Arts, Music, and Instructional Materials Discretionary Block Grant	6762	September 30, 2026

¹Waiting for DOF confirmation of date

²The KIT funds do not have an expenditure deadline, instead the reporting deadline applies for how the funding improved the quality of school meals or increased participation in subsidized meal programs

One-Time Funds—Deadlines



Learning Recovery Emergency Block Grant Proposal

Needs Assessment

LEAs must conduct a needs assessment for the use and expenditure of funds¹ in 2025-26 through 2027-28

- Identify students in the greatest need of learning recovery supports based on chronic absenteeism and English language arts and mathematics assessments
- Include the interventions that will address the needs of the identified students

Minimum Amount

Cayla J. et al v. State of California settlement calls for at least \$2 billion to be included in the proposal

LCAP

Expenditures will be included in the 2025-26 through 2027-28 LCAP

- Include at least one metric to monitor the impact of actions or services utilizing Learning Recovery Emergency Block Grant Proposal funds
- Provide rationale for implementing these actions or services which must be supported by research

¹The term “unencumbered” is no longer used

Expanded Learning Opportunities Program

There are no proposed programmatic changes or cuts to the Expanded Learning Opportunities Program (ELO-P)

Prior-Year Funds

- Per current law, 2021-22 and 2022-23 funds must be expended or encumbered by June 30, 2024
- May Revision proposes to require encumbered funds that are not expended by September 30, 2024, to return to the state

Proposed Declaration

- Starting in 2025-26, districts and charter schools must annually declare their intent to run the program
- Available funds will be used to stabilize the per pupil rate for recipients with UPP < 75%



Proposed Expenditure Deadline

- Starting with 2023-24 funds, a two-year deadline for expenditure
- Funds not expended by the June 30 deadline shall be returned to the state
- For example, 2023-24 funds must be expended by June 30, 2025

Proposition 28—Arts and Music in Schools

Annually complete a plan for each school site expending funds and an LEA expenditure report

Certify that no more than 1% of funds was used for administrative costs, inclusive of indirect costs

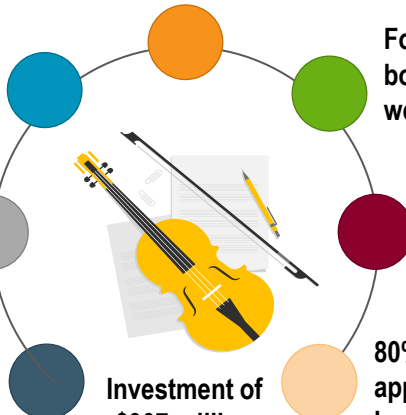
Certify that funds were used to supplement, not supplant arts education programs

Certify that funds were used to provide arts education programs, and at least 80% was used on salaries and benefits

For LEA expenditure report, obtain board approval, post to the LEA's website, and submit to the CDE

Spend each year's allocation within three fiscal years

80% spending provision is waivable if approved by the CDE, or if the LEA has an enrollment of fewer than 500 students



Investment of \$907 million for 2024-25

Proposition 28—Supplement, Not Supplant

- Many questions existed around the application of supplement, not supplant provision
- The Audit Guide provides clarity via the audit procedures that will be applied, and auditors must verify the documentation for the following calculation

Step	Procedures	Considerations
A.	Identify total expenditures for arts education programs in the prior fiscal year	Use locally defined goal to track expenditures for arts music programs
B.	Less: expenditures in A. that were from Resource 6770	
C.	Less: expenditures in A. that were from funding sources, excluding Resource 6770, not available in current year	This would include any costs charged to one-time (e.g., ESSER, AMIM ¹ block grant)
D.	Plus: revenue from new resources in the audit year, excluding Resource 6770, for arts education programs	Include new revenue for funding streams that are used to pay for arts education programs
E.	Determine the amount of expenditures in the audit year on arts education programs, excluding Resource 6770	

- If E. is greater than A. through D., the LEA has supplemented, not supplanted

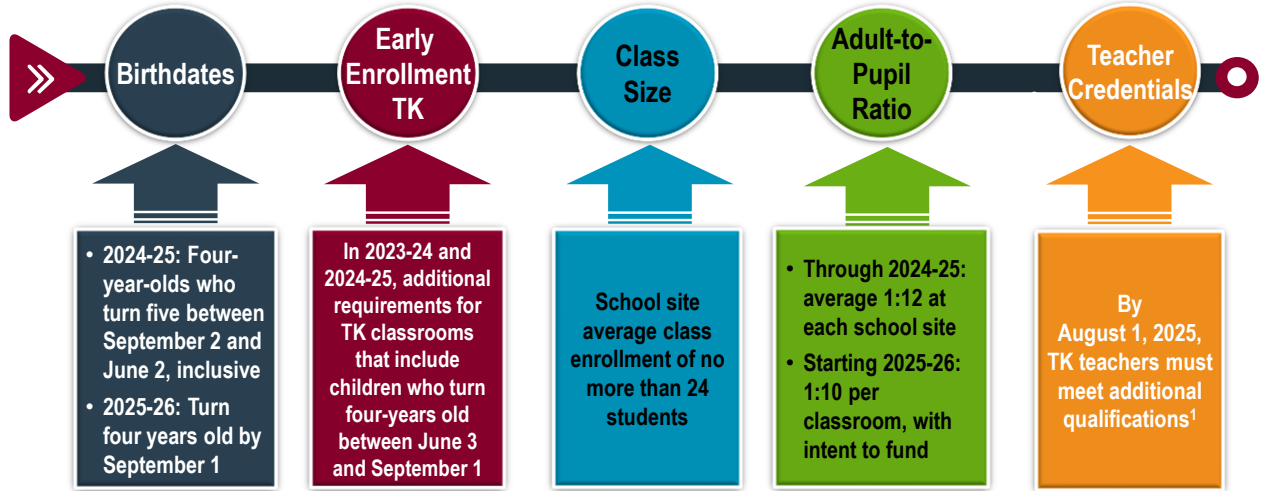
¹Arts, Music, and Instructional Materials

State Preschool and Child Care

Reductions	<p style="text-align: center; margin: 0;"><u>Preschool Inclusivity</u></p> <ul style="list-style-type: none"> ▪ Eliminate planned investment of \$47.9 million General Fund in 2025-26 and \$97.9 million ongoing starting 2026-27 intended to support reimbursement rate adjustment factor costs for serving an increased percentage (7.5% and 10%) of students with disabilities ▪ Providers will continue to be required to serve at least 5% of students with disabilities
Pause/Delay	<p style="text-align: center; margin: 0;"><u>Child Care Slot Expansion</u></p> <ul style="list-style-type: none"> ▪ Pause at current level until fiscal conditions allow for resuming expansion—will result in budget year savings of \$489 million
Reallocation	<p style="text-align: center; margin: 0;"><u>Inclusive Early Education Expansion Program</u></p> <ul style="list-style-type: none"> ▪ More than \$254 million from previously appropriated program funds to be reallocated to the electric school bus grant program

Universal Transitional Kindergarten

There are no proposed changes to the implementation of Universal Transitional Kindergarten



¹Teachers assigned to TK on or before July 1, 2015, are grandfathered

Universal Meals—Funding

As proposed, total funding for universal meals would increase by \$118.9 million in the current fiscal year to cover the anticipated shortfall

A total increase of \$198.9 million is proposed in 2024-25 to cover the COLA and growth in the number of meals served

All LEAs¹ are required to provide free breakfast and free lunch to any student who requests it

If approved, 2024-25 Proposition 98 share of the school nutrition program would be \$1.8 billion while the federal share would be \$2.7 billion

If approved, the 2024-25 LEA reimbursement rate per meal would increase to \$0.9790

¹Nonclassroom-based charter schools are not required to comply; however, they are required to offer a free meal to eligible students who are scheduled for educational activities lasting two or more hours per EC 47613.5(b)

Universal Meals—Federal Provision Requirements

Current law requires a school district or COE with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision at the school



The May Revision proposes to limit this requirement to eligible schools that have an Identified Student Percentage (ISP) of at least 40%

Under federal law, identified students are those automatically eligible for free meals based on their participation in CalFresh, CalWORKS, or Medi-Cal

ISP = $\frac{\text{number of identified students}}{\text{number of enrolled students}}$

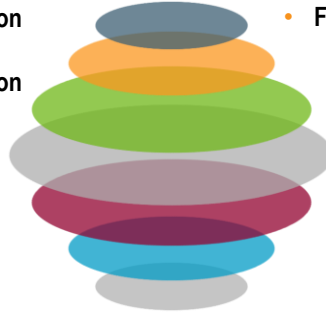
Recess

Beginning in 2024-25, if offering recess, LEAs must ensure:

- Recess is a total of at least 30 minutes on regular instructional days
- Recess is a total of at least 15 minutes on early release days

Discipline

Students can only be denied recess if their participation presents an immediate threat



Exceptions for days on which:

- Entire school sponsored educational program
- Field trips

Recess definition

A period of time during the school day separate and distinct from physical education and mealtimes when students are given supervised unstructured time for physical activity, play, organized games, or social engagement

Students in grades TK/kindergarten through grade 6

- The Governor's Budget included clarifying trailer bill language specifying that recess requirements apply only to students in TK/kindergarten through grade 6
- The May Revision further exempts 6th grade students from recess requirements in middle schools and schools serving students in any of grades 6 through 12, if the students receive physical education

School Facilities

California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

- Appropriated \$100 million for 2022-23
- Legislature "intended" to appropriate \$550 million in 2023-24
- Delayed \$550 million appropriation by one year to 2024-25
- Proposed delaying \$550 million appropriation by another year to 2025-26
- Eliminates appropriation—include in bond

Details about a statewide facilities bond are still unknown

The Legislature and Governor have until summer to reach an agreement and get a bill signed to place the bond on the November 2024 ballot

2022-23 Enacted Budget

- Appropriated \$1.3 billion for 2022-23
- Legislature "intended" to appropriate \$2.1 billion in 2023-24 and another \$875 million in 2024-25

2023-24 Enacted Budget

- Reduced appropriation for 2023-24 to \$2.0 billion
- Retained Legislature's "intent" to appropriate \$875 million in 2024-25

2024-25 Governor's Budget

- Proposed reducing appropriation for 2024-25 to \$375 million
 - Early action package reduced accordingly

2024-25 May Revision

Eliminates appropriation

School Facility Program

Green School Bus Grant Program

2022-23 Enacted Budget

\$1.5 billion in one-time over five years

2023-24 Enacted Budget

Reduced the total amount to **\$500 million**

1. Zero-Emission School Buses

\$1.125 billion—\$225 million each year from 2023-24 through 2027-28

Reduced to **\$375 million**
Intent to restore \$375 million each year in 2024-25 and 2025-26

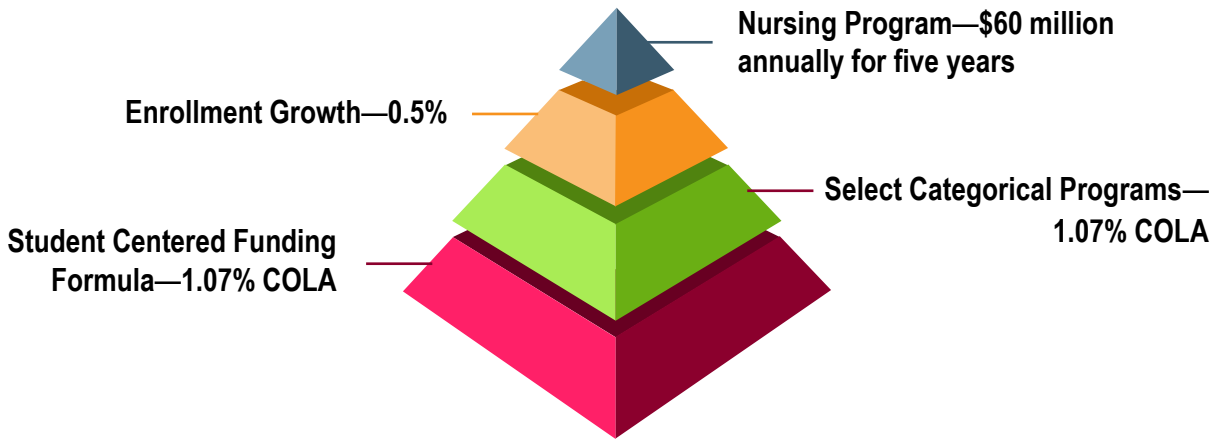
2. Infrastructure (Charging or Fueling)

\$375 million—\$75 million each year from 2023-24 through 2027-28

Reduced to **\$125 million**
Intent to restore \$125 million each year in 2024-25 and 2025-26

The May Revision proposes restoring **\$395 million** for 2024-25

Rest of Proposition 98—California Community Colleges



Community Schools Partnership Program

The California Community Schools Partnership Program (CCSPP) supports the partnership between schools, community agencies, and local government to serve students through an integrated approach

There are three CCSPP grants to LEAs

- Planning Grants
- Implementation Grants
- Extension Grants



The May Revision proposes changes to the flexibility between two of the CCSPP grants

As proposed, changes to the CCSPP would stipulate that **at least** 70% of the funds be available for implementation grants and **up to** 20% of the CCSPP funding be provided for two-year extension grants following the implementation period

2025 Federal Budget Request for Education

- The request includes \$82.4 billion in discretionary funding for the U.S. Department of Education
 - \$3.1 billion, or 4%, increase from the fiscal year (FY) 2024 level
 - Reflects discretionary spending restrictions enacted in the Fiscal Responsibility Act, which caps FY 2025 spending at 1% more than the FY 2023 level
 - \$162 million for Office for Civil Rights, a \$22 million increase compared to the FY 2024

\$8 billion in new funds to increase attendance, provide tutoring, and expand extended learning opportunities

\$18.6 billion for Title 1, an increase of \$200 million to FY 2024 level

\$25 million to expand free and high-quality preschool for children eligible to attend Title 1 schools

\$39.8 million for school-based mental health and mental health service professionals

Targeted Increases in 2025 Budget Request

- Investment in evidence-based strategies and partnerships to improve cradle-to-career outcomes
- Accelerating learning and achievement for every student and providing better opportunities to become multilingual
- Eliminating the teacher shortage and investing in mental health and well-being
- Creating college and career pathways, increasing college affordability, completion, and equity

\$200 million for Full-Service Community Schools, increase of \$50 million

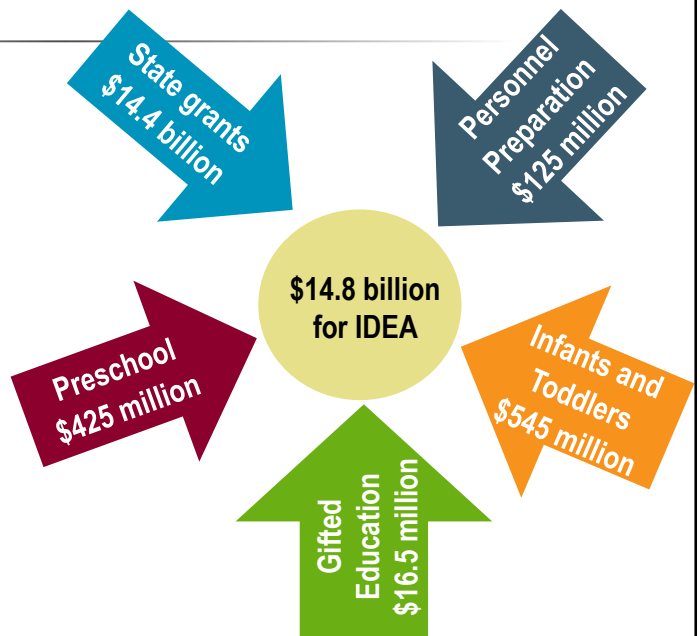
\$3 billion in investments for educator recruitment and retention

\$940 million for Title III and \$80 million for multilingual educator workforce support

\$75 million for Career-Connected High School program

2025 Request for Special Education

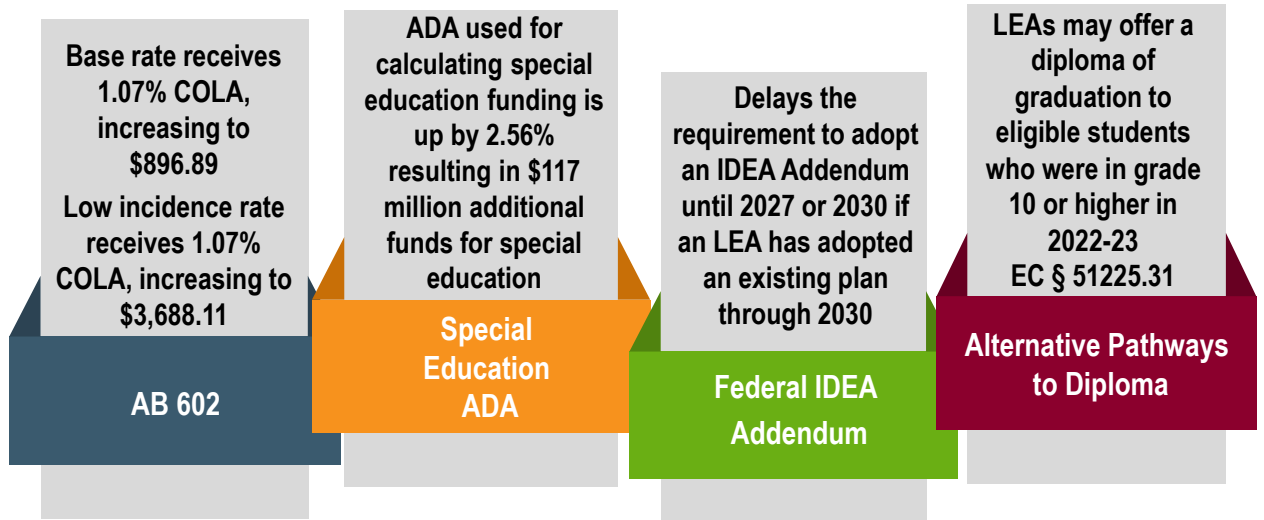
- Budget provides \$205 million over FY 2024 for Individuals with Disabilities Education Act (IDEA) Part B grants to states and preschool
- Increase of \$5 million in early intervention support for IDEA Part C—Infants and Toddlers
- Increase of \$10 million for IDEA Part D—Personnel Preparation
- Maintains funding for gifted and talented education



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May Revision Special Education Highlights



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Key Employment Legislation (Pending)

Paid Disability and Parental Leave AB 2901 (Aguiar-Curry)

- Would provide paid leave to certificated and classified employees due to pregnancy, miscarriage, childbirth, termination of pregnancy, or recovery from those conditions
- Leave is up to 14 weeks of full pay (no dock in pay and no deduction of accrued leave)

~~COVID-19 Leave AB 3106 (Schiavo)~~

- ~~Provides 10 days of paid leave if employer tests positive for COVID-19~~
- ~~Applies to school districts, CDEs, and charter schools~~
- ~~Return to work after 24 hours of no symptoms~~

~~Location: Held in Assembly Appropriations Committee~~

Classified Vacancies AB 2088 (McCarty)

- Part-time and full-time classified employees must be notified of vacancies for ten business days before offering to an external candidate
- Permanent classified employees in the same classification are prioritized
 - Internal employees must meet the minimum qualifications

Certificated Employees: Egregious Misconduct AB 2534 (Flora)

- Would require certificated applicants to disclose the complete list of public schools in which they have served
- Hiring LEA required to verify with each employer listed whether the applicant was the subject of credible complaint, substantiated investigation, or disciplined for egregious misconduct

Key Employment Legislation (New Laws)

Leave for Reproductive Loss SB 848 (Rubio)

- Effective January 1, 2024, establishes up to five days of reproductive loss leave, a new leave entitlement for employees who experience a reproductive loss event
- Employees eligible after 30 days of employment—leave may be unpaid or paid and accrued leave can be applied

Paid Sick Days SB 616 (Rubio)

- Effective January 1, 2024, modified AB 1522 which established paid sick leave for part-time and temporary staff (substitutes)
- Employers are required to provide 40 hours or 5 days of paid sick leave by the 200th calendar day of employment

Fast Food Worker Wages AB 1228 (Holden)

- Increased wages to \$20.00 per hour for fast food workers beginning April 1, 2024
- This wage is \$4.00 per hour more than the January 1, 2024, minimum wage (\$16.00 per hour)

Collective Bargaining Trends

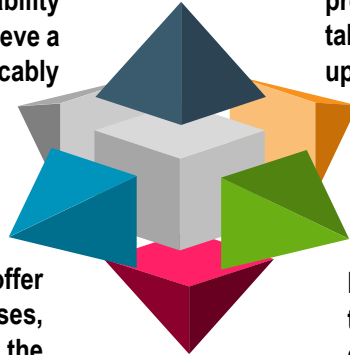
During 2022-23, the Public Employment Relations Board (PERB) approved a total of 74 impasse requests, a slight decrease from the prior year—20% were approved for factfinding

The number of factfinding cases remained consistent, signaling productive collective bargaining outcomes, but the journey has not been easy, or simple!

Source: PERB 2022-23 Annual Report

In 2024-25, communicating the LEA's fiscal story will be essential to successful bargaining and the ability of the parties to achieve a settlement amicably

When districts cannot offer compensation increases, language becomes the focus at the table



The COLA for 2024-25 will not cover the statutory increases, which will pressurize the negotiating table—2023-24 is shaping up to be a different story

Enrollment trends impact the bottom line—in the current year and the out-years

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Bargain Dollars, Not Percentages

- Expect salary demands that exceed the 1.07% COLA—don't bargain percentages, bargain dollars based on the new dollars being received locally

Year	Enrollment	Attendance Yield	ADA		Base Grant 4-6		Total
2023-2024	10,000	91%	9,100	X	\$10,069	=	\$91,627,900
2024-2025	9,770 ¹	91%	8,891	X	\$10,069	-	-
-	-	-	-	-	+\$108 COLA (1.07%)		-
-	-	-	-	-	\$10,177	=	\$90,478,327
					Difference		(\$1,149,573)

¹Assumes the statewide average enrollment decline of 2.3%

The year-over-year difference results in over \$1 million less than the previous year due to declining enrollment.

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Operational Advice—Collective Bargaining



When money is not available for compensation increases, language proposals become the focus at the table—be cautious of agreeing to language that seems cost-neutral or that limits management rights



Contingency language can be a viable option—ensure close review of the fiscal implications and seek advice from other fiscal experts or your attorney so that the language is crystal clear about how and when new monies may initiate action



Going to impasse over language or compensation is still better than a bad agreement



Concerted protected union activity is on the rise in the state, so understand the rights of the association and create a plan to maintain instruction and operations without interfering with the rights of your employees to organize

LEA Staffing Trends

- The expiration of one-time dollars, declining enrollment, and statewide fiscal uncertainty have impacted LEA hiring trends—but does this signal the end of the staffing shortages? Not exactly . . .

Arguably, the staffing frenzy has come to an end, but the circumstances for hard-to-fill positions continues to be extremely competitive

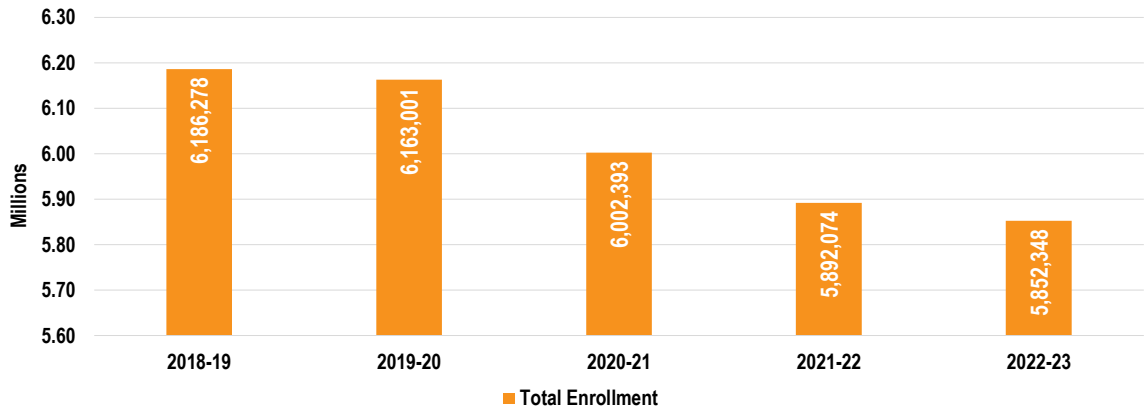
Special education positions, math and science credential areas, and many classified job classifications are still experiencing substantial shortages



LEAs are also preparing to address misaligned staffing levels in response to declining enrollment and less resources

Statewide Enrollment Trends

- California has experienced a severe decline in enrollment over the last five years with student enrollment declining from 6.2 million students in 2018-19 to 5.9 million students in 2022-23, which represents a 5.4% loss



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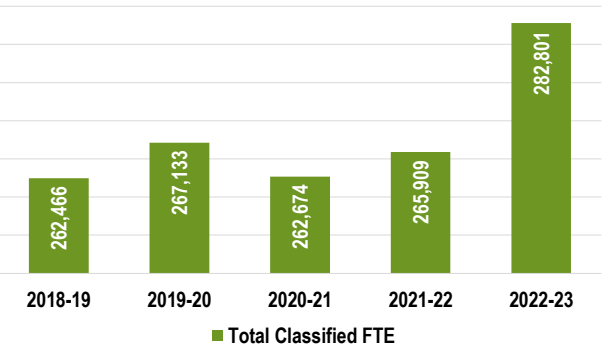
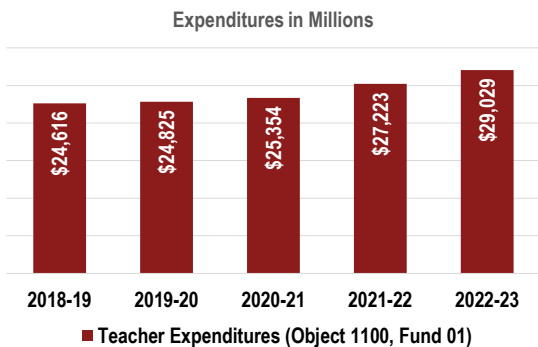
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Statewide Staffing Trends—What Does the Data Tell Us?

- While the state's enrollment has decreased significantly, the staffing levels have either been maintained or increased in full-time employment (FTE)

Teacher salary expenditures have increased by almost 18% since 2018-19

Classified full-time equivalents (FTEs) have grown by more than 20,000 over the last five years



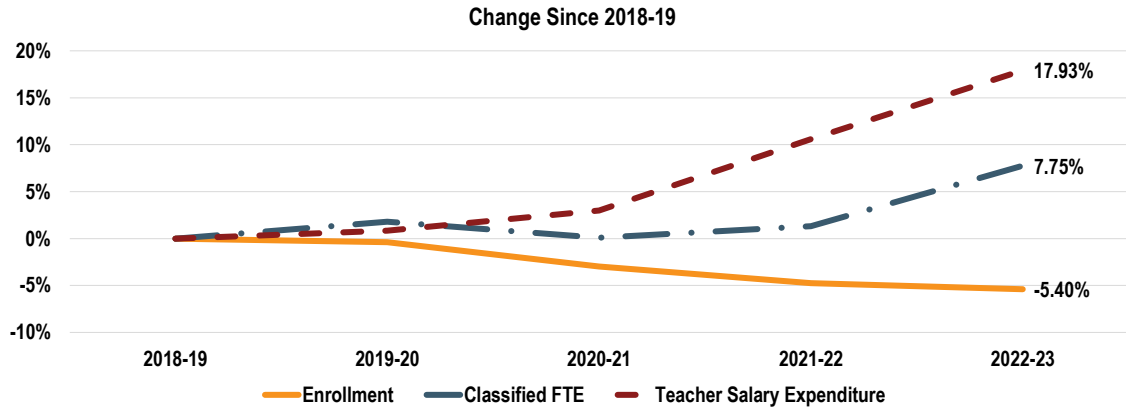
Source: CDE, California Basic Educational Data System

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Enrollment vs. Staffing—The Five-Year Change

- While student enrollment is in decline, teacher salary expenditures and classified FTE have significantly grown



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Operational Advice—Preparing for 2024-25

- Monitoring and maintaining accurate staffing levels minimizes overstaffing, which will require adjustment during leaner times
- Utilizing current staffing may mitigate reductions in force down the road
 - Planning for staffing adjustments in 2024-25 begins now and requires a collaborative approach:



The business office determines the details regarding the savings objectives = how much and when



Educational services and cabinet determine instructional and operational service areas that can be adjusted or eliminated = what



HR initiates layoff processes and determines positions impacted by the reductions = who

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Operational Advice—Managing Reductions in Force

- Reductions in staffing levels result in adjustments in services and support for students
 - The burden of reductions does not rest on one administrator, department, or the governing board
 - Communication is key—the involvement of the school community is necessary in identifying areas of reduction and the impacts of layoffs



Position control data must be accurate



Employment records reflect correct seniority dates and employee classifications are legally compliant



Statutory timelines are unforgiving

The absence of planning and preparing for layoffs can be catastrophic to an LEA—it can also mitigate cost-saving, which may have long-term fiscal impacts

Summer Layoff Window—Plan With Caution

Threshold Funding

July–August layoff

- The statute requires the local governing board to determine both that the LEA's total LCFF apportionment per ADA has not increased by at least 2% above the prior year and that there is a need to reduce certificated and classified service

- EC § 44955.5 and 45117 provide for an expedited layoff process for certificated and classified employees, respectively, during the time period of five days after the Enacted Budget and August 15 of the fiscal year

Historically, the summer layoff window has opened in five fiscal years, with the Legislature deeming it inoperable in three of those years

March 15 Has Passed—Now What?

Statutory timelines for reductions in force have come and gone but LEAs may need to implement emergency options to reduce staffing expenditures in 2024-25

Classified 60-day Layoff

EC § 45117(g)—Classified employees can be laid off due to the expiration of a specially funded program

- Timelines correlate with expiration of funding

Certificated Temporary Contracts

EC § 44909—Categorical “Temps” employment dates align with the funding source



LEA Operations

Align position control documentation with staffing needs

- Close vacant positions
- Precise enrollment ratios—staff to contract or statutory rules

Recruitment Options

- Initiate a hiring freeze or “frost”
- Halt use of substitutes for certain positions or absences
- Manage use of agencies and contractors

The Road Ahead

What's Not in the May Revision, But Could Be in the Final Budget

- Despite the deteriorating revenue situation, Governor Newsom does not rely on deferrals to balance the Proposition 98 side of the budget
 - This could change between now and the final 2024-25 Enacted Budget, especially if the Legislature rejects the Proposition 98 funding maneuver or any significant one-time cuts and needs other Proposition 98 solutions as a result

It is full steam ahead with Universal Transitional Kindergarten implementation, with no student-teacher ratio relief proposed for 2025-26 when ratios drop from 12:1 to 10:1



Although several pots of one-time funds are being pulled back, including funding to increase access to inclusive early learning and care programs for children with disabilities, there are no ongoing programmatic reductions within core K-12 programs



Legislative Priorities for the State Budget and Proposition 98

- During early budget action negotiations, the Assembly noted that if budget subcommittees are unable to agree to some of the Governor's budget proposals, they will begin to identify "alternative cuts" to ongoing programs in order to balance the 2024-25 and future State Budgets

To save for prospective rainy days, the Assembly intended to utilize a similar portion (about half) of the state's reserves as proposed by Governor Newsom in January

This is no longer aligned with the Governor's plan to use more reserves (including depleting the Proposition 98 reserve) at the May Revision

Some fissures have already emerged between the two houses regarding their willingness to accept the Proposition 98 funding maneuver as the least-bad option in a difficult year

If the Legislature does not agree to the Governor's Proposition 98 funding maneuver, and/or does not want to utilize all Proposition 98 rainy day funds, other solutions must be found

Key Education Bills for 2024

AB 359 (Holden) CCAP Program	Amends the College and Career Access Pathways (CCAP) partnerships program to align with best practices from other dual enrollment programs and to streamline access to dual enrollment for K-12 students throughout the state
AB 1917 (Muratsuchi) Governance Training	Requires, by January 1, 2027, each member of an LEA governing board to receive training in K-12 public education governance laws
AB 2112 (Muratsuchi) ELO-P Rates	Requires that the per-pupil allocation to LEAs for the ELO-P be no less than the amount received in the 2022-23 fiscal year
AB 2226 (Muratsuchi) Kindergarten	Requires, beginning with the 2026-27 school year, a student to have completed one year of kindergarten before being admitted to the first grade of a public school
AB 2254 (Rubio) Charter Renewal	Extends the use of verified data as part of the charter school renewal process until the State Board of Education adopts student-level growth measures for English language arts and mathematics

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Key Education Bills for 2024

AB 2565 (McCarty) Interior Locks	Requires LEAs that make an addition, alteration, reconstruction, rehabilitation, or retrofit of a school building to install interior locks on each door of any room with an occupancy of five or more persons in that school building, with specified exceptions
AB 2927 (McCarty) Personal Finance Course	Requires that LEAs serving students in grades 9-12 offer a personal finance course beginning with the 2027-28 school year and adds the completion of a one-semester personal finance course to the graduation requirements, commencing with the class of 2030-31
AB 2999 (Schiavo) Homework Policy	Requires each LEA, by the start of the 2027-28 school year, to develop, adopt, and update at least once every five years, a homework policy to create guidelines for clearer practices on assigning homework
SB 954 (Menijvar) Contraceptives	Contingent on an appropriation, requires public schools to make condoms available to all pupils in grades 9-12 free of charge, and requires public schools serving grades 7-12 to allow a school-based health center to make condoms available
SB 1380 (Dodd) Charter Establishment	Changes the basis for a school district to show it is not positioned to absorb the fiscal impact of a proposed charter school

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Two-Year Bills—LCFF and Bond Bills

LCFF Base Grants AB 938 (Muratsuchi)

Creates new LCFF funding targets for the 2030-31 fiscal year and requires LEAs to submit employee salary data to the CDE

Location: Senate Floor

Enrollment Report SB 98 (Portantino)

Requires the LAO to submit a report to the Legislature by January 1, 2026, on the effects of changing the pupil count methodology of the LCFF from ADA to enrollment

Location: Assembly
Education Committee

TK-CCC Bond AB 247 (Muratsuchi)

Places a \$14 billion TK through California Community Colleges (CCC) facilities bond before voters on the November 5, 2024, General Election ballot

Location: Senate
Appropriations Committee

Preschool Through Higher Education Bond SB 28 (Glazer)

Places a \$15 billion preschool, K-12, CCC, University of California, and California State University facilities bond before voters on the November 5, 2024, General Election ballot

Location: Assembly
Appropriations Committee

November General Election

- Tuesday, November 5, 2024, is the U.S. General Election
- Aside from President, California voters will also decide the following races:
 - U.S. Senate (one seat) and U.S. House (for all 52 congressional districts)
 - State Senate (for 20 districts) and State Assembly (for all 80 districts)
 - Statewide ballot measures (both legislative and voter-driven)
 - Local issues such as school board members, municipal government positions, and local ballot measures such as local school bonds and parcel taxes
- California's statewide office holders (Governor, Lieutenant Governor, Secretary of State, State Superintendent of Public Instruction, etc.) are not on the ballot
 - California voters decides their statewide office holders during midterm elections, which means they will not decide those positions again until 2026

November General Election—Statewide Ballot Measures

- There are currently ten statewide measures that have qualified for the General Election ballot
 - None of the current qualified measures are bond proposals; however, the Legislature has several pending bond measures in the hopper, including a school facilities bond, climate infrastructure, and low-income housing
- Two big issues that need to be worked out for the school facilities bond are:
 - The overall price tag of the bond and how it fits in with other bond priorities within the state's bonding capacity
 - Whether to include the University of California and/or California State University systems
- The Newsom Administration, Legislature, and school facilities bond proponents have until summer 2024 to qualify a bond for the November ballot
 - The Legislature can waive the deadline to extend their negotiations, but must keep in mind providing sufficient time for ballot printing

The Road Ahead

- The Governor's May Revision relies significantly on the use of one-time funds for ongoing programs and a novel accounting technique that would get a district chief business official fired
 - Should either of these underpinning proposals be rejected by the Legislature, other solutions will be necessary
- This workshop is over and now your work begins
 - LEAs will need to plan based on the May Revision, but be poised to adjust based on the final Enacted Budget
- We will bring you along for the ride through our *Fiscal Report* articles as the debate over the final Enacted Budget continues
- We look forward to telling you how all the dust settles in July



We welcome your feedback on the
May Revision Workshop!

Take a moment to fill out the survey linked here.
You will also receive an email with a link to the survey.

<https://forms.gle/MepZPo3TSfRAPHhS9>



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Thank you for attending!

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School Services of California Inc. (SSC) is passionate about offering the training and information we know you need to operate and provide a quality education to your students. To that end, and in an effort to continue to ensure access to the training you need in a convenient format, we offer the following subject-based webinars hosted via Zoom.

Thank you for your unwavering support as we strive to provide you with online content developed to meet your agency's needs. Our [Workshop FAQs](#) provide more information on registering and have answers to many of your frequently asked questions. Should you have any additional questions or problems completing your registration, please contact Michelle Berge at michelleb@sscal.com or 916-446-7517.

Human Resources Leadership

**A Two-Hour Webinar
August 6, 2024**



Human resources (HR) leaders are confronted with a work environment that has changed in unprecedented ways, which is difficult for the experienced HR leader, and may overwhelm the HR leader who is new to their role. Current workplace trends reflect an environment of transitional change, which pressures HR departments to flex operations to meet the demands of the workforce. In order to adapt to our “new normal,” HR leaders must cultivate strategic engagement with their educational partners, function with fidelity in the HR leadership role, and understand the systems within their departments, among many other requirements. This webinar is focused on HR leadership at various levels along with effective leadership practices and developing and maintaining productive HR operations.

LCFF 101—For Beginners

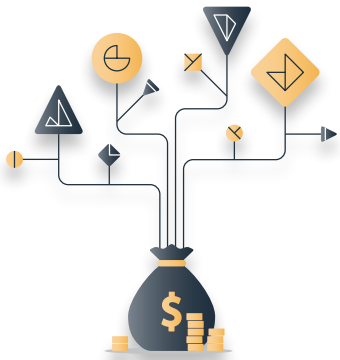
**A Three-Hour Webinar
August 13, 2024**



All local educational agencies need to build capacity as new employees work to ensure continuity of services. In addition, both new and veteran staff need to understand the nuances of the Local Control Funding Formula (LCFF) as well as changes brought by recent statutory amendments. This webinar will help address those needs with a focus on understanding the fundamentals for attendees new to the LCFF and school finance. The purpose of this webinar is to provide attendees the tools needed to appropriately calculate and manage LCFF revenues, including the key elements of the LCFF and a step-by-step explanation of the funding provisions. Operational issues related to managing the LCFF are covered, as well as multiyear financial planning.

The Local Allocation Policy—Considerations for SELPAs and LEAs

**A Three-Hour Webinar
August 20, 2024**



Special education funding allocation policies utilized by Special Education Local Plan Areas (SELPA) have historically reflected the time of their development, the needs of the students being served, and the unique regional partnerships to provide a continuum of special education service. Local allocation policy determines the funds local educational agencies receive to operate special education programs, within the greater context of revenues and expenditures for the benefit of all students served. Shifts in the special education funding formula and updates to the Education Code mean local allocation policies need evaluation and/or amendments. This webinar will offer tools and resources for local allocation policy discussions and strategies for organizing, reviewing, and updating the local allocation policy to capture new laws, local needs, and state requirements. The presenters will provide tips to support the facilitation of transparent, student-focused, and fiscally responsible discussions with SELPA governance and interest holders. Participants will be provided with tools to build consensus on the equitable use of local resources through a consensus-building process focused on the needs and outcomes of students.

Advanced Collective Bargaining

A Three-Hour Webinar
September 10, 2024



Unlike recent years, local educational agencies (LEAs) are not seeing the influx of new monies or historic cost-of-living adjustments. In fact, with declining enrollment, attendance rates decreasing, and the expiration of one-time funds, many LEAs will receive less funding in the 2024-25 school year, yet the demands at the bargaining table for compensation will still be at the forefront of union leadership. For many LEAs, the fiscal cliff that has been looming for years will arrive in the 2024-25 school year. This webinar is for the management side of the table only and will include an economic update, overview of practices to organize and develop the management bargaining team, the mechanics of negotiations, and guidance for dealing with labor partners when negotiations become contentious.

Attendance Accounting and Instructional Time

A Three-Hour Webinar
September 17, 2024



California has myriad attendance and instructional time laws in place that impact compulsory education and state funding. Those laws have experienced numerous legislative changes over the past few years and more are proposed each year. In addition, local educational agencies (LEAs) continue to be challenged with attendance rates that are below pre-pandemic rates. This webinar will cover the basics of attendance accounting and instructional time requirements that affect attendance-based funding, provide clarity to ensure compliance for LEAs, and help ensure that attendance collected can generate funding.

Unraveling the Mystery of School Finance— For Superintendents and Top Administrators

A Three-Hour Webinar
October 8, 2024



This webinar explores the complexities of school finance and educational program development. The program's content is presented to include the perspective of superintendents, assistant superintendents for educational programs, and other administrators of local educational agencies. Participants will learn to access and understand fiscal data, allowing them to confidently interpret financial information and make sound programmatic decisions. Topics include budget reserves, multiyear projections, collective bargaining, budget monitoring, strategic planning, and more.

Position Control—The Fundamentals

A Two-Hour Webinar
October 22, 2024



Personnel expenditures, on average, account for nearly 80-85% of total costs for most local educational agencies, which should make the management of position control a top priority in maintaining fiscal solvency. This technical training will provide the tools and knowledge necessary for a successful position control system and include an understanding of foundational position control concepts, industry standards and best practices, and tips for effective communication between the human resources (HR) and business services departments. This webinar is for both HR and business staff, as the process is a shared responsibility and both departments play integral roles in maintaining an effective position control system. Consequently, this training is most effective when HR and business staff attend in partnership.

Declining Enrollment—Operational Strategies

A Two-Hour Webinar
November 5, 2024



Statewide enrollment trends continue to experience decreases in enrollment. Since 2012-13, the state has experienced a loss of over 375,000 (roughly 6.0%) students. If current trends hold over the next ten years, further decline of almost 620,000, or 10.7%, in total enrollment is projected. The continued loss of students for many local educational agencies (LEAs) and future uncertainty require consideration of long-term enrollment trends, as well as a strategic planning process to rightsize district operations and avoid overstaffing. This webinar—presented in partnership with the Fiscal Crisis and Management Assistance Team—identifies the ways that declining enrollment impacts an LEA’s operations and identifies strategies for addressing these challenges, along with providing resources for making management decisions. Addressing declining enrollment requires a multiphase approach and this webinar will focus on the fiscal and operational aspects of declining enrollment. The Planning for Reductions in Force webinar will focus on the staffing implications.

Effective Supervision and Evaluation

A Three-Hour Webinar
November 12, 2024



Employee supervision and evaluation involve a process of active and ongoing exchanges between a supervisor and an employee in support of accomplishing the objectives of the local educational agency (LEA). Due to restrictive statutory regulations and contractual obligations, evaluation processes and disciplinary proceedings for LEAs are commonly focused on procedures—the “what” versus the “how” of engaging with employees to produce positive outcomes. This webinar will focus on statutory requirements regarding evaluation and discipline, supervisory and leadership practices centered on employee engagement and outcomes, and communication tools and best practices for the human resources leader and other LEA supervisors/administrators to effectively manage employees.

Planning for Reductions in Force

A Three-Hour Webinar
December 3, 2024



Declining enrollment and attendance rates, the expiration of one-time dollars, marginal cost-of-living adjustments, and statewide fiscal uncertainty create the perfect financial cliff for the 2024-25 school year and will trigger many local educational agencies needing to execute certificated and classified layoffs in 2024-25. Planning is key, and the pre-planning, well in advance of March, is critical. This technical webinar will assist human resources and business staff in pre-layoff planning and will provide statutory information and procedures for certificated and classified staffing reductions as it is intended for practitioners who are directly involved in the preparation and implementation of reductions in force. While this webinar is focused on staffing reductions, it would be beneficial to also attend the Declining Enrollment webinar, which focuses on the fiscal and operational considerations as part of the planning process.

LCAP—From Accountability to Compliance

A Three-Hour Webinar
December 10, 2024



The 2025-26 Local Control and Accountability Plan (LCAP) is the second year of the latest three-year cycle and will likely usher in additional changes to the template, with the inclusion of students on the LCAP advisory committee and the special education addendum. We are still waiting for final decisions as part of the 2024-25 State Budget negotiations to determine whether the Learning Recovery Emergency Block Grant will also be incorporated starting with the 2025-26 LCAP. On the other hand, some things will stabilize. There will be two years of the full California School Dashboard data available to inform the LCAP development and the midyear update and the Equity Multiplier will seem like old news. This webinar will provide an overview of the accountability system for those new to the LCAP process, and, for all attendees, guidance on the template and information on any anticipated changes. Local educational agencies are encouraged to send a team, including instructional leaders, human resources professionals, fiscal personnel, and key program staff.

SSC STUDENT ATTENDANCE AND INSTRUCTIONAL TIME ONLINE ROUNDTABLE SERIES

SCHOOL SERVICES OF CALIFORNIA INC. (SSC) IS PRESENTING A SERIES OF ROUNDTABLES ON STUDENT ATTENDANCE AND INSTRUCTIONAL TIME. EACH ROUNDTABLE WILL BE APPROXIMATELY AN HOUR AND A HALF AND FEATURE A PRESENTATION FOLLOWED BY A FACILITATED DISCUSSION AND QUESTION AND ANSWER SESSION.



DUAL ENROLLMENT ROUNDTABLE—JULY 24, 2024

PRESENTED BY

DEAN PATTERSON, CALIFORNIA DEPARTMENT OF EDUCATION (CDE)
WENDI McCASKILL, SSC

Dual enrollment programs, which provide students the opportunity to meet high school requirements while also enrolling in college courses and earning college credit, are an increasingly popular educational option. Enrollment in such programs, whether offered through collaborative agreements between community colleges and local educational agencies (LEAs) or on a student-by-student basis, is growing year after year. Dual enrollment programs have unique attendance accounting and instructional time requirements that must be met to generate average daily attendance (ADA). There have been changes to these requirements in recent years. Compliance with conditions of apportionment for early and middle college high schools is verified through the annual audit process. This roundtable will cover the different types of dual enrollment settings and the conditions of apportionment that must be met by setting.



J-13A REQUEST ROUNDTABLE—NOVEMBER 7, 2024

PRESENTED BY

PETER FOGGIATO, SAN JOAQUIN COUNTY OFFICE OF EDUCATION
WENDI McCASKILL, SSC

Each year, hundreds of LEAs are forced to close school(s) or experience material losses in attendance due to emergency events like unforeseen inclement weather, wildfires, and health emergencies. To avoid losses of funding due to reductions in ADA, LEAs can submit requests, referred to as J-13A requests, to the CDE. An approved J-13A request provides credit to LEAs for lost instructional time in the case of school closures and credit for losses in attendance for material losses of ADA. This roundtable will cover the conditions under which a J-13A request can be submitted and all required elements needed for CDE approval.



SCHOOL CALENDARS AND BELL SCHEDULES ROUNDTABLE— FEBRUARY 27, 2025

PRESENTED BY

WENDI McCASKILL, SSC
SARAH NIEMANN, EDD, SSC

LEAs adopt school calendars and bell schedules each year. LEAs also follow an internal attendance reporting calendar for the purpose of reporting ADA to the CDE. School calendars and bell schedules help LEAs meet instructional time requirements and can have an impact on student attendance. LEAs can make decisions regarding internal attendance reporting calendars that can affect the amount of reported ADA for funding purposes. This roundtable will offer detailed information to ensure that school calendars and bell schedules meet statutory requirements and facilitate strong student attendance patterns. Additionally, the roundtable will provide the options that LEAs have for adjusting internal ADA reporting calendars through a presentation and facilitated discussion among participants.



ATTENDANCE RECOVERY ROUNDTABLE—MAY 29, 2025

PRESENTED BY

WENDI McCASKILL, SSC
MATT PHILLIPS, CPA, SSC

The primary sources of K-12 education funding are determined by an LEA's ADA. In addition, many California students experience interruptions to instructional time due to absences, as well as emergency events that have caused school closures or material losses in attendance. California law provides the opportunity to improve ADA and access to lost instructional time through attendance recovery. This roundtable will provide information on attendance recovery options and the attendance accounting requirements for reporting makeup attendance.

COST: \$155 (CLIENT) OR \$310 (NON-CLIENT) PER ATTENDEE, PER INDIVIDUAL ROUNDTABLE

TO REGISTER FOR A ROUNDTABLE, GO TO WWW.SSCAL.COM/WORKSHOPS

Management Consulting Services

School Services of California Inc.'s (SSC) professional staff is available to lend its extensive range of expertise to school agencies confronted by particular challenges. SSC's experts have a wealth of direct experience in managing school agencies through challenging times and can provide assistance with the unique cash, budget, staffing, and operational needs. Whether facing internal budget control issues, organizational demands, central office staffing concerns, or collective bargaining issues, SSC's consultants bring with them both the experience and ability to recognize the uniqueness of every situation. Below are descriptions of some of SSC's Management Consulting Services.

Financial Studies and Support

SSC staff has significant financial expertise to support local agency needs in the area of budget development and management, cash management, multiyear financial planning, attendance accounting, and any other fiscal needs of the organization. Some of the services provided to support local agencies with their financial operations are:

- Budget and Multiyear Projection Review
- Budget Review for Negotiations
- Multiyear Financial Projection Review or Preparation
- Cash Management Wellness Check
- Budget Reduction Options Analysis
- Analysis of Long-Range Financial Plan
- Fiscal Process and Reporting Review
- Position Control Review (Human Resources [HR] and Business Practices)
- Attendance Accounting Evaluation
- Audit Findings Resolution and Appeal
- Charter School Funding Review
- Chief Business Official and Fiscal Director Coaching

Negotiations Support and Factfinding

We provide negotiations support to the local agency and its bargaining teams in a wide variety of ways. Budget reviews for negotiations, interventions during mediation, and service on factfinding panels are all well within our circle of competence. We also offer facilitated negotiations trainings for school agency management teams. We can help make the difference between a successful negotiations outcome or continued labor-management problems.

Administrative Organization and Efficiency Studies

SSC staff provides customized studies and recommendations covering sensitive and critical issues of local school agency administration, business office or HR department organization, and procedural efficiencies. These studies include:

- Central Office Administrative Organizational Review
- Comparative Staffing Analysis
- Central Office Staffing Analysis and Comparative Study
- Business Office Efficiency Study
- Maintenance, Operations, and Transportation Organizational Review
- Comparative High School Staffing and Master Schedule Study
- Independent Study Program Review

Human Resources Services

SSC HR experts can provide support to local agencies with their HR operations. Some of the services provided include:

- HR organizational review, position analysis, and efficiency assessment
- Chief HR officer, director, or other supervisory-level leadership development and coaching
- Executive searches and recruitment and selection support services
- Specialized trainings for HR staff, administrators, and supervisors for complaints and investigations and supervision and evaluation
- Focused operational studies: employee leave management, recruitment and selection processes, and other HR functions
- The SSC HR Network
- Employment Resources Center (job postings)

**FOR HR SERVICES, PLEASE CONTACT DANYEL CONOLLEY AT
DANYELC@SSCAL.COM OR (916) 446-7517**

Management Consulting Services

Employee Salaries, Benefits, and Working Conditions Analyses

SSC conducts analyses of employee salaries, employee and retiree benefits, and employee working conditions to assist local school agencies with managing costs, attracting and retaining employees, and negotiating successor agreements with local bargaining units. For example, SSC can conduct the following:

- Comparative Analysis of Certificated, Classified, and Management Compensation
- Job Hierarchy and Compensation Structure Analysis
- Health and Welfare Benefits Review
- Comparative Analysis of Employee Working Conditions

Special Education Services

SSC's special education services can engage educational partners and set the groundwork for meaningful and sustainable change while prioritizing systemic alignment and student outcomes. We offer focused studies, which can include the review and analysis of revenue, expenditure, student, program, and/or staffing data to prepare strategies for the future of the local agency special education program. Types of the services we offer include:

- Special Education Fiscal Review, which may include multiyear analysis of budget, contributions, and cost drivers
- Maintenance of effort analysis and planning
- Analysis of special education data and program elements
- Special Education Department Efficiency and Effectiveness Study
- Special Education Local Plan Area Allocation Model Review/Facilitation
- Special education targeted area consultation reviews, analysis, and coaching
- Ongoing training and support for special education fiscal issues through the Special Education Fiscal Collaborative

School Construction and Facilities

Whether your agency is faced with surplus property, the need to close or consolidate schools, or in the midst of new construction projects, which has resulted in the need for assistance with the project management processes necessary for routine maintenance, modernization, and construction of school facilities—SSC offers a range of services for local school agencies, including:

- Facilities Department Organizational Review
- Facilities Program Review
- 7-11, Boundary, or School Closure Committee Facilitation
- Charter School Proposition 39 Facilities Request Support
- Facilitation and Operational Support for the Sale or Lease of Surplus Property

Charter Schools

SSC's services are available to charter schools, customized to your local educational agency's unique needs. Traditional school agencies approving charter schools need to be prepared with knowledge regarding the considerations that come along with charter schools—from potential liability issues to available facilities options.

SSC can assist school agencies with meeting their oversight responsibilities, evaluating petitions for new and renewing charter schools, navigating the Proposition 39 process, and other requests for facilities and facilities funding.

Reorganization, Unification, and Territory Transfer Studies

From inception to the election polls, SSC staff has experience in guiding school districts through the lengthy state processes for reorganization and making thoughtful decisions on school district boundary changes, including the Local Control Funding Formula calculations, local property tax implications, debt service issues, etc. SSC staff are also available to perform advocacy and legislative services, as needed, for unique situations.

PLEASE CONTACT KATHLEEN SPENCER, VICE PRESIDENT, FOR MORE INFORMATION.

(916) 446-7517 | www.sscal.com | Email: kathleens@sscal.com

School Services of California Inc. | 1121 L Street, Suite 1060, Sacramento, CA 95814

Governmental Relations Services



School Services of California Inc. (SSC) has the strongest legislative team in Sacramento due to our exceptional knowledge of the legislative process, combined with an in-depth understanding of K-14 statutes and regulations, the State Budget process, and cutting-edge policy issues. Our team acts quickly and effectively on behalf of clients, keeping them involved in and informed of all legislative decisions.

Whether helping to solve a client's unique legislative problem or working with coalitions to impact major statewide education policy and fiscal matters, SSC advocates are regarded as key participants in the legislative process and reliable sources of factual information. This reputation, along with more than four decades of collective experience and a diverse network of contacts, enhances the SSC team's ability to help clients meet their legislative objectives.

The SSC lineup is considered the premier team of PreK-14 Governmental Relations in Sacramento. Over the last four decades, there has been no other organization that has had such a lasting impact on education policy. The SSC team, which also consists of members of the organization's consulting unit, has been at the forefront of almost all of the major school finance developments over the last 40+ years. SSC advocates have played a significant role in initiatives such as special education equalization, California State Teachers' Retirement System (CalSTRS) member issues, categorical reform and flexibility, audit reform, school business official training, class-size flexibility, and mandate reform. Because of our long-standing reputation as knowledgeable representatives of K-12 education and community colleges, we serve as a trusted resource for legislators and legislative staff.

As term limits make an ever-increasing impact on the way business is done under the Capitol dome, the SSC team's technical expertise and reputation for solid policy and budget analysis are increasingly valuable to the Legislature. In addition, SSC advocates have many contacts throughout the executive branch and in the California Department of Education (CDE), making their efforts on your behalf even more effective.

Coalitions Supported by SSC

- California School Funding Coalition—advocating for overall increased school funding
- Coalition for Adequate Funding for Special Education—advocating for increased special education funding
- CTE JPA Coalition—advocating for joint powers authority (JPA) providers of career technical education (CTE)
- Schools For Sound Finance—advocating on behalf of community funded school districts
- Education Mandated Cost Network—advocating mandate reform and prompt state reimbursements

Just a Few of the Successful Legislative Changes Led by SSC

- Special Education—Advocated for more adequate funding in the State Budget
- CalSTRS/CalPERS Relief—Advocated for the more than \$3 billion in employer relief for CalSTRS and the California Public Employees' Retirement System (CalPERS) in the 2019-20 State Budget Act
- CTE—Protected funding for critical, high-quality programs
- Audit Reform—Developed a process and structure for the school agency audit process

Areas of Expertise

- State Budget Development, Advocacy, and Enactment
- Legislative Policy Initiatives
 - » Adult Education
 - » CTE
 - » Early Childhood Education
 - » Risk Management Issues
 - » Special Education
 - » Technology Funding
- K-14 Statutes and Regulations
- Local Control Funding Formula and School Finance Reform
- State Board of Education Policy Setting and Waivers
- School Facilities and the State Allocation Board
- State Controller's Office Apportionments and Audits
- CDE Regulations and Audits
- Special Education Finance Reform
- Mandate Claims and Reimbursement
- Retirement Systems, Regulations, and Audits

**PLEASE CONTACT MICHELLE MCKAY UNDERWOOD,
VICE PRESIDENT, IF WE CAN BE OF SERVICE**

(916) 446-7517 | michelleu@sscal.com

School Services of California Inc.

1121 L Street, Suite 1060, Sacramento, CA 95814

www.sscal.com

May 2024 CFO

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CADIE

Comparative Analysis of District Income and Expenditures

Statistics and Analysis Essential for Budget Review

Since 1983, School Services of California Inc. (SSC) has captured and analyzed school district actual revenues and expenses. Utilizing this large accumulation of data provided in the Standardized Account Code Structure (SACS) format, our Comparative Analysis of District Income and Expenditures (CADIE) report compares your district's revenues and expenditures to those of up to 40 other districts that you select from throughout the state—about 130 pages of in-depth information for your evaluation. Our report uses actual revenue and expenditure data and reflects expenditures in graphic and tabular form with calculations expressed on a per average daily attendance (ADA) and percentage basis. The 2022-23 data, which is the latest available statewide, is especially helpful in budget priority analyses, community or board explanations, and as a preparation tool for collective bargaining.

The report includes comparative graphic data expenditures by ADA, tabular information showing per-ADA and percentage distribution of district revenues and expenditures, staffing levels for certificated and classified nonmanagement and administrative personnel, and tables that show—on a per-ADA and percentage basis—how a district spent its dollars for the prior three years. A comparative analysis of special education and other programs is included, as well as a focus on reserve levels and related trends. The report is comprehensive, yet easy to use.

The CADIE Can Answer These Questions for You:

Revenues

- How does the percentage of our district's total revenues compare to others?
- What is the revenue per ADA that our district receives from unrestricted sources as compared to others?
- How many additional dollars did our district receive per ADA over that of the prior year in restricted and unrestricted income?
- How much new funding per ADA will our district receive as a result of the Local Control Funding Formula?

Expenditures

- Over the last ten years, as total expenditures have increased, how much have employee salary costs increased?
- Which comparative district has the highest percentage of all employee costs, including salaries and benefits?
- How do our special education expenditures compare with other districts?
- How do our retiree health benefit costs compare to other districts?
- On a three-year basis, what is the fastest growth area per ADA in our expenditures?

Reserves

- Did we generate a surplus or deficit last year? How does that compare with other districts' financial performance?
- How much do we have in reserves on a per-ADA basis as compared to other districts?

Staffing

- How has our classroom teacher staffing relative to student enrollment changed during the last five years?
- What about classified staff or administrative staff?

2022-23 CADIE and SABRE Order Form

It is easy to order a CADIE and SABRE. We will be happy to help you select an appropriate comparison group, or you can specify which districts you wish to be compared to, or even the criteria you would like SSC to use in choosing the comparison districts.

Contact name: _____ District name: _____

Address: (No P.O. boxes, please) _____

City: _____ State: _____ Zip: _____

Telephone no. w/extension: _____ Email: _____

Purchase Order no.: _____ Check enclosed: (amount) \$ _____

Credit card no.: (Visa or MasterCard only) _____ Exp: ____/____

Name on credit card: _____ Signature: _____

Please check one:

CADIE Price (Electronic Version): \$500 client rate* includes two reports (20 districts in each)

SABRE Price: (Electronic Version): \$350 client rate* includes two reports (20 districts in each)

Both Reports (Electronic Version): \$800 client rate* includes two reports (20 districts in each)

Bound hardcopy version of reports: \$100 per pair

*If you are not a client district, please contact our office at the number below for pricing

<p><u>Additional Reports:</u> SABRE: \$100 (Electronic); CADIE: \$175 (Electronic) SABRE: \$200 (Hardcopy); CADIE: \$275 (Hardcopy)</p>	<p><u>Copies of Report (Hardcopy):</u> \$100 per pair</p>
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- Use the same districts we've used in the past
- Call me to set up an appropriate list of comparison districts
- Use the following criteria to select the appropriate list of comparison districts:

Type of district: _____

ADA range from: _____ to _____

Geographical location: _____

- Use the following lists of comparative districts:

Report 1

District

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____
- 6) _____
- 7) _____
- 8) _____
- 9) _____
- 10) _____
- 11) _____
- 12) _____
- 13) _____
- 14) _____
- 15) _____
- 16) _____
- 17) _____
- 18) _____
- 19) _____
- 20) _____

Report 2

District

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____
- 6) _____
- 7) _____
- 8) _____
- 9) _____
- 10) _____
- 11) _____
- 12) _____
- 13) _____
- 14) _____
- 15) _____
- 16) _____
- 17) _____
- 18) _____
- 19) _____
- 20) _____



Email, fax, or mail the completed form to:

Chloe Lum
 chloel@sscal.com
 1121 L Street, Suite 1060
 Sacramento, CA 95814
 Fax (916) 446-2011
 (916) 446-7517, Ext. 1200



SSC HR NETWORK AND EMPLOYMENT RESOURCE CENTER

THE SSC HR NETWORK

The School Services of California Inc. (SSC) HR Network (Network) is a learning opportunity for local educational agency (LEA) human resources (HR) practitioners interested and committed to creating a virtual community of practice. The Network provides HR staff wanting to stay informed and connected a place to learn, share resources, and grow in their professional practice without having to leave their office and regardless of the location of their LEA. The Network is hosted and monitored by SSC's HR Team, who also participate by sharing their practice and experiences with colleagues.

Cost of Membership

\$195.00 annual subscription (per member)

- Shared documents, templates, and other resources
- Hot topic discussions
- Legislative updates
- Information regarding HR learning opportunities
- SSC advice and guidance
- Virtual roundtable meetings for HR Network members

Who Should Join?

Chief HR officers, HR directors, technical and clerical HR staff, and staff who are involved in the oversight and management of HR functions.

Roundtable Meetings

SSC Network members are invited to attend our virtual HR roundtable meetings hosted and facilitated by the SSC HR team. We encourage your attendance in joining our "community of practice" to discuss the key issues currently confronting HR professionals.

The schedule for virtual meetings is available on the SSC HR Network page: www.sscal.com/join-ssc-hr-network.

Please visit www.sscal.com/join-ssc-hr-network to join the HR Network.

THE SSC EMPLOYMENT RESOURCE CENTER

The SSC Employment Resource Center is a space on the SSC website, dedicated to LEA employment resources and tools. Information regarding SSC HR learning opportunities, *Fiscal Report* articles, links to HR resources, and information about the SSC HR Team are available on the Employment Resource Center page.

In addition, the Employment Resource Center provides opportunity for LEAs to post vacancy announcements for all positions. For information regarding job postings and access to HR resources, please visit:

www.sscal.com/employment-resource-center

CONTACT

TEDDI WENTWORTH

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DANYEL CONOLLEY

ASSOCIATE VICE PRESIDENT
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SARAH NIEMANN, EDD

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School Services of California Inc.
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Sacramento, CA 95814

www.sscal.com



School Funding and Accountability in California

A Guide to K-12 Public School Finance in California

2023 Edition

The only book devoted to California’s unique public school finance system has been updated to reflect the progression of the relatively new funding model for K-12 education as well as other new and modified major programs. This edition explains the Local Control Funding Formula for school districts, charter schools, and county offices of education, and delineates how the funding formula ties to the educational planning document—the Local Control and Accountability Plan. In addition, a general history of school finance in California and explanations of Proposition 98 are provided, along with explanations of funding of special education, charter schools, federal, and other major state programs. The 2023 edition reflects the 2023-24 Enacted State Budget and addresses many funding issues related to the COVID-19 pandemic’s effects on schools.

This book is filled with practical information to assist local educational agency officials with understanding and leveraging the various revenue sources in support of services for students. The analyses in this book will help foster understanding of current and future trends in school finance, including the key factors affecting future Proposition 98 funding. The 2023 edition of *School Funding and Accountability in California* will prove an invaluable school finance reference, training, and planning manual throughout the year.

Detailed enough to be of use to the most experienced practitioner, yet clear enough for the newcomer to the field, this book is essential for everyone interested in California school finance. The expertise of the entire School Services of California Inc. team has gone into making this book the authoritative work on school finance in California.

TO ORDER

<https://bit.ly/46Fa4nz>

Kindle and paperback versions are available for \$59.99





School Services of California Inc. Special Education Fiscal Collaborative



The School Services of California Inc. Special Education Fiscal Collaborative (SPED Fiscal Collaborative) is an information-sharing and capacity-building resource focused on school finance and special education fiscal literacy. We invite local educational agency (LEA), county office of education, and Special Education Local Plan Area (SELPA) fiscal staff and program leaders to join our team of experts for high-quality, timely, and relevant information and resource sharing related to special education fiscal planning, implementation monitoring, and alignment with mandated plans and reporting requirements for special education.

The SPED Fiscal Collaborative provides members with the following:

- Ten virtual webinars on timely topics and information throughout the year
- Access to special education finance experts and colleagues via email
- Networking opportunities with job-alike partners
- A resource hub with tools to meet the fiscal needs of those supporting special education programs
- Interactive roundtables and small group engagements, support for maintenance of effort (MOE) monitoring, and annual review of required end-of-year (EOY) reporting processes
- Direct access to EOY forms and relevant *Fiscal Report* content



Professional Learning Offerings



The SPED Fiscal Collaborative provides hands-on learning and encourages collaboration at the local and regional level. Our goal is to increase the knowledge and capacity of special education fiscal staff and leaders as you collaborate and implement quality programs. Professional learning topics include, but are not limited to, the following:

- Standardized Account Code Structure (SACS)
- Principal Apportionment Data Collection (PADC) software
- California School Accounting Manual (CSAM)
- California Longitudinal Pupil Achievement Data System (CALPADS)
- Census Day activities
- Extraordinary Cost Pool (ECP)
- Preparation for First Interim
- MOE monitoring
- MOE interim forms
- State and federal budget updates
- Education Code updates
- Contracts and board approval
- Second Interim and annual budget planning
- Extended school year
- Calendar of special education fiscal activities
- Monitoring position control
- EOY forms and process
- Special education data system activities
- Mental health expenditure reporting
- SELPA allocation policy
- Member-requested topics

Cost and Registration

It is \$3,000 for a one-year membership in the SPED Fiscal Collaborative for LEAs of all sizes and configurations.

The goal of the SPED Fiscal Collaborative is to encourage multiple participants from LEAs/organizations and support capacity-building communication and information sharing at the local level. There is no limit on the number of participants from registered LEAs, including SELPA participation via a registered administrative unit. Necessary small SELPAs are welcome to join as a regional consortium. For LEAs with enrollment lower than 1,000, please contact Josh Forgia at joshf@sscal.com for pricing.



UPCOMING STATE BUDGET WORKSHOP



School Finance Conference

July 18, 2024

9:00 a.m. to 12:00 p.m.

Live Webinar

If you registered for the 2024 May Revision Workshop, you are already registered!

For more information and to register: www.sscal.com/workshops



EXECUTIVE SEARCH SERVICES

School Services of California Inc. (SSC) conducts more searches for qualified business services and human resources executives for California school agencies than anyone in the state of California. Our Executive Search Services include, but are not limited to, search and recruitment services for the positions of:

- Deputy Superintendent for Administrative Services
- Assistant Superintendent for Business Services or Human Resources
- Chief Financial Officer or Chief Business Official
- Chief Human Resources Officer

Search Advisors

Leilani Aguinaldo * Danyel Conolley * John Gray
Linette Hodson * Sarah Neimann, EdD * Kathleen Spencer

www.sscal.com/lea-career-opportunities

RECRUITMENT SUPPORT SERVICES

SSC provides recruitment support services for positions that are not included in our Executive Search Services. Our Search Advisors advise in the development of a competitive recruitment plan, provide support through the selection process, and are available to serve as expert panel members.

For more information, please contact:

Melanee Spendlove
melanees@sscal.com
(916) 446-7517

CURRENT EXECUTIVE SEARCHES



**Inglewood Unified School District
is seeking an
*Assistant Superintendent, Business Services/Chief
Business Official***

The successful candidate will have:

- A bachelor's degree from a four-year college or university with a major in business administration, public administration, or a closely related field is required. A master's degree in business administration is highly desirable.
- A minimum of five or more years of experience with demonstrated success in school business finance and accounting or comparable public agency experience with at least three of these years in a management capacity overseeing multiple functions and staff is required. Managerial experience in a local educational agency is highly preferred.

The salary range for this position is **\$201,715-\$240,901**. Additional earnings include an annual doctoral and mileage stipend. In addition to this salary, a generous benefits package is offered.

**For more information or to apply, please visit:
www.sscal.com/lea-career-opportunities**

About SSC

Since 1975, School Services of California Inc. (SSC) has helped school districts, charter schools, county offices of education, and community colleges carry out their management and operational responsibilities. Efficient and effective administration of California's public education system has always been SSC's primary mission.

SSC serves more than 1,200 California public school agencies. SSC publishes a timely book on California school funding and accountability; produces comparative in-depth budget and salary data reports for school districts; publishes the *Fiscal Report* and *Community College Update*; provides collective bargaining services; delivers school finance/operations training to more than 10,000 attendees annually; provides governmental relations services; and prepares numerous reports on school agency compensation, local budgets, operational practices, and organizational structures.

SSC Directors

John Gray, President and CEO

johng@sscal.com

Company leadership, management consulting, collective bargaining, executive searches, workshops

Leilani Aguinaldo, Director, Governmental Relations

leilania@sscal.com

Governmental relations, workshops, executive searches

Danyel Conolley, Associate Vice President

danyelc@sscal.com

Executive search leadership, human resources consulting leadership, workshops, collective bargaining

Brianna García, Vice President

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Technology leadership, management consulting, workshop leadership, mandate information services, facilitation services

Tina Gerges, Accounting Manager

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Company finance

Dave Heckler, Director, Technology and Governmental Relations

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Patti Herrera, EdD, Executive Vice President

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Governmental relations, workshops

Linette Hodson, Director, Management Consulting Services

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Management consulting, workshops, executive searches, facilitation services

Kyle Hyland, Director, Governmental Relations

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Governmental relations, *Community College Update*, mandate information services, workshops

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Governmental relations, management consulting, workshops

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Anjanette Pelletier, Director, Management Consulting Services

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Management consulting, workshops, facilitation services

Matt Phillips, CPA, Associate Vice President

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Collective bargaining leadership, management consulting, workshops

Kathleen Spencer, Vice President

kathleens@sscal.com

Workshop leadership, management consulting leadership, comparative reports, executive searches, collective bargaining

Michelle McKay Underwood, Vice President

michelleu@sscal.com

Community College Update leadership, *Fiscal Report* leadership, governmental relations leadership, workshops

Teddi Wentworth, Assistant Director, Management Consulting Services

teddiw@sscal.com

Management consulting, workshops, executive searches

Carol Wolfe, Chief Financial Officer

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Company finance leadership, management consulting

SSC Contacts

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SSC School District and Charter School Financial Projection Dartboard 2024-25 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies 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	2023-24	2024-25 ¹	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	1.07%	2.93%	3.08%	3.30%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 1.07%	\$106	\$108	\$111	\$129
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,043	–	–	\$316
2024-25 Adjusted Base Grants ²	\$11,068	\$10,177	\$10,478	\$12,460
Transitional Kindergarten (TK) Add-On ³	\$3,077	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.33%	3.10%	2.86%	2.87%	2.80%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.21	\$39.33	\$40.54	\$41.88
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.78	\$78.11	\$80.69
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
	Grades 9-12 per ADA	\$55.17	\$55.76	\$57.39	\$59.16	\$61.11
Interest Rate for Ten-Year Treasuries		4.32%	4.19%	3.76%	3.70%	3.70%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$17.00	\$17.40	\$17.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25	
Reserve Requirement	District ADA Range
The greater of 5% or \$87,000	0 to 300
The greater of 4% or \$87,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or 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.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, 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 rates are effective January 1 of the respective year.



News Break

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Thursday, May 16, 2024 | Issue 2024-09

Governor Releases May Revision Details for K-12 Education

*Plus May Revision Webinar Recording and
CASBO State Committees Application*

By Mishaal Gill, and Veronica Molina

May Revision K-12 Details

As a follow up to the Governor's abnormally brief summary of the May Revise, more details concerning the education budget were released this week. The Department of Finance continued the atypical approach to the budget discussion by delivering budget dollar amounts verbally without the usual supplemental documents summarizing the updated data. There were very few surprises in the education proposals, as the administration looks to protect education funding in the face of the growing deficit.

As summarized in last week's [NewsBreak](#), the May Revise proposal reflects a balanced budget of \$288.1 billion, compared to the January budget of \$291.5 billion. The current shortfall reflects an increase of \$7 billion bringing the current total to \$27.6 billion with \$17.3 billion addressed by early action.

K-12 Education Highlights

Proposition 98 for 2024-2025 remains similar to what was proposed in the January budget. Test 1 continues to be projected for all three budget years (2022-23, 2023-24, and 2024-25)

Proposition 98

General Fund Proposition 98 Expenditures			
(Dollars in Millions)			
	2022-23	2023-24	2024-25
State Appropriations Limit General Fund Revenues	176,979	185,454	195,020
Proposition 98 Guarantee (GF)	63,179	63,927	63,920
Education Protection Account (GF) ^v	4,574	7,573	12,686
Local Revenues	29,774	31,072	32,524
Total State and Local Prop 98 Guarantee^{2j}	97,527	102,572	109,129

This results in \$17,502 total per pupil spending and \$23,878 in all funds per pupil spending at May Revise, *compared* to \$17,653 total per pupil spending and \$23,519 all funds per pupil spending, from the Governor’s January Budget.

Due to continued declining enrollment, per-pupil funding remains relatively stable. Overall Average Daily Attendance increases by 0.74 percent after adjustments for TK increase, K-12 decline, and improved attendance.

With the May Revise, Prop 28 is rebench for the 23-24 budget year from \$938 million to \$907 million. This amount will not change moving forward.

Prop 98 Rainy Day Fund

The May Revision proposes to withdraw a total of \$8.4 billion from the Public School System Stabilization Act (PSSSA). For 2023-24: withdrawals of about \$5.8 billion (roughly \$1 billion mandatory and roughly \$4.8 billion discretionary). For 2024-25 proposed withdrawals are \$2.6 billion (all mandatory). This withdrawal will deplete the entire PSSSA fund.

The January budget proposed withdrawals of roughly \$3 billion in 2023-24 and \$2.7 billion in 2024-25, for a total revised account balance of more than \$3.8 billion at the end of 2024-25.

Statutory Cost-of-Living Adjustment (COLA)

The May Revision proposes a COLA of 1.07 percent, compared to a COLA of 0.76 percent in the January budget.

The 1.07 percent COLA is also applied to categorical programs outside the LCFF, such as special education, school nutrition, LCFF equity multiplier, and others.

CASBO supported fully funding the statutory COLA of 0.76 percent in the January Budget proposal for the Local Control Funding Formula (LCFF), and categoricals such as special education and school nutrition.

Prop 98 Maneuver

The new amount for the Prop 98 maneuver, to lower the 2022-23 Minimum Guarantee and “backfill” the corresponding gap with non-Proposition 98 General Fund has been increased to \$8.8 billion compared to the original amount of \$8 billion proposed in February. The maneuver has been widely debated within the education community due to its impact on future Prop 98 funding, and the administration has indicated that they look forward to continued conversations about it with the Legislature and interest groups.

School Facilities

Compared to other areas of the budget, the most significant cuts in the May Revise and the Legislature’s Early Action Plan are found in school facilities funding. The administration indicated they remain open to ongoing negotiations with the Legislature to place a bond on the November ballot that could include these items.

- **California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program**

Reducing a planned 2025-26 investment of \$550 million that would have supported the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Program. Such an investment could be considered for inclusion in education facilities bond proposals being contemplated by the Legislature.

- **School Facilities Aid Program**

Eliminating the remaining \$375 million one-time in planned support for the School Facilities Aid Program. The Early Action package previously reduced a planned investment of \$875 million one-time General Fund by \$500 million one-time General Fund.

Universal Meals

The May Revision proposes to fund the Universal School Meals Program at \$298.3 million. This new figure is a drastic increase from the original funding of \$122.2 million in the January budget.

Roughly \$179.4 million are ongoing with an additional \$19.54 million due to the cost of living adjustment. This results in about \$198.95 million in ongoing funding. This amount is added to the original amount of \$118.9 million which was proposed for 2023-24 year.

Transportation

The May Revision also increases the Electric Vehicle (EV), funding by \$395 million, compared to the January budget, leading to a total of \$895 million in EV funding, compared to \$500 million in the January budget. Out of these new funds, \$140 million are from Prop 98, and \$254 million reallocated unspent preschool funds.

Other K-12 Proposals

Learning Recovery Emergency Block Grant (LREBG)	Developing needs assessment for using unspent LREBG funds delayed to the 2025-26 school year.
Arts Music Instructional Materials Discretionary Block Grant	LEAs will have to report final expenditures by September 30, 2026, and the State to recapture unspent funds.
TK 1:10 Staffing Ratios	No proposal to increase funding to support 1:10 TK staffing ratio.
Deferrals	No deferrals in the current May Revision proposal, however, this may change as the legislature begins to negotiate its budget version.
Learning Aligned Employment Program	Reducing \$485 million one-time, which reflects the balance of unspent one-time Learning-Aligned Employment Program resources.
Golden State Teacher Grant Program	Reducing \$60.2 million one-time support for the Golden State Teacher Grant Program. Combined with a technical adjustment, \$50 million one-time support for this program would remain.
Middle-Class Scholarship Program	Reducing \$510 million ongoing support for the Middle-Class Scholarship program. Combined with a technical adjustment, \$100 million in ongoing support for this program would remain.
Preschool Inclusivity	Eliminating the planned General Fund investments of \$47.9 million in 2025-26 and \$97.9 million ongoing starting in 2026-27 that would have supported California State Preschool Program adjustment factor costs for State Preschool to serve at least 10 percent of students with disabilities by 2026-27. Providers would continue to be required to serve at least 5 percent of students with disabilities.

What's Next

Legislative Budget Hearings: The legislature will begin hearings in the budget committees and subcommittees to discuss the May Revision today, May 16. The Legislature has until June 15th to pass a balanced State Budget.

Materials

[K-12 Education details in the budget](#)

[Department of Finance's letter on proposed adjustments](#)

[K-12 Omnibus Trailer Bill Language](#)

CASBO's May Revision Webinar



In case you missed it or would like to watch it again, the recording is available on our YouTube channel at the link below.

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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Proposition 98 Maneuver—What's the Issue?

 [BY JOHN GRAY](#)

 [BY PATTI F. HERRERA, EDD](#)

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posted May 17, 2024

When Governor Gavin Newsom first proposed to address the unexpected, unprecedented, and precipitous drop in the calculated 2022-23 minimum guarantee through future “payments” to education from the state General Fund above the constitutional levels in those future years, we scratched our heads and asked, “Did the Governor just create a Proposition 98 *Test 4*?”

Since January, Proposition 98 hawks have been analyzing what the Legislative Analyst’s Office refers to as the Governor’s “maneuver” for its impact on education funding now and into the future, as well as against the backdrop of the California Constitution, which establishes the legal foundation for calculating the guaranteed level of funding for school districts and community colleges each year. The release of the May Revision begins final budget negotiations in earnest as the Legislature and Governor Newsom sprint toward their constitutional deadlines to pass and then enact a balanced budget by July 1.

Like in January, the Newsom Administration maintains its proposed Proposition 98 maneuver while acknowledging that the problem it is attempting to address grew by another \$800 million—a problem now measured at \$8.8 billion.

The Problem

As a reminder, the \$8.8 billion problem stems from the fact that the 2023-24 Enacted Budget was passed months before the state had a clear picture of the amount of revenues it could expect to receive from personal income and corporation taxes for the 2022 tax year since the Internal Revenue Service delayed the tax filing deadline from the spring to the fall. The tax filing delay, coupled with aggressive revenue assumptions, laid fertile ground for what we assessed to be the riskiest budget in over a decade. We hoped we were wrong. By December 2023, our fears were realized when 2022 tax receipts came in \$26 billion lower than Budget Act estimates.

Remember that Proposition 98 is dependent on the performance of the economy and state revenues. The significant shortfall in 2022 tax collections translated to nearly a \$10 billion reduction to the calculated 2022-23 Proposition 98 minimum guarantee, and after adjusting for revised costs within the guarantee, the net amount the state allocated to K-12 and community college agencies above the revised lower constitutional funding level is \$8.8 billion at May Revision. The \$8.8 billion allocation itself is not the problem. The problem is that budgeted state expenditures and revised state revenues for the 2022-23 fiscal year per the Enacted Budget last June no longer reconcile. That is, the state doesn't have room in the 2022-23 budget to absorb an \$8.8 billion appropriation to education above the revised constitutional obligated level of \$97.5 billion.

To address the State Budget problem this creates, the Newsom Administration's maneuver proposes to accrue the budget impact of the cash provided to education in fiscal year 2022-23 over a period of five years in annual payments of just under \$1.8 billion from non-Proposition 98 General Fund resources in each fiscal year beginning in 2025-26 through 2029-30. Under the maneuver, neither the \$8.8 billion allocation in 2022-23 nor the future \$1.8 billion supplemental "payments" to K-14 education are variables included in the calculation of the minimum guarantee.

Therein lies the rising controversy the proposal has drawn as lawmakers roll up their collective sleeves to pass a balanced budget.

The Legal Concerns of the Maneuver

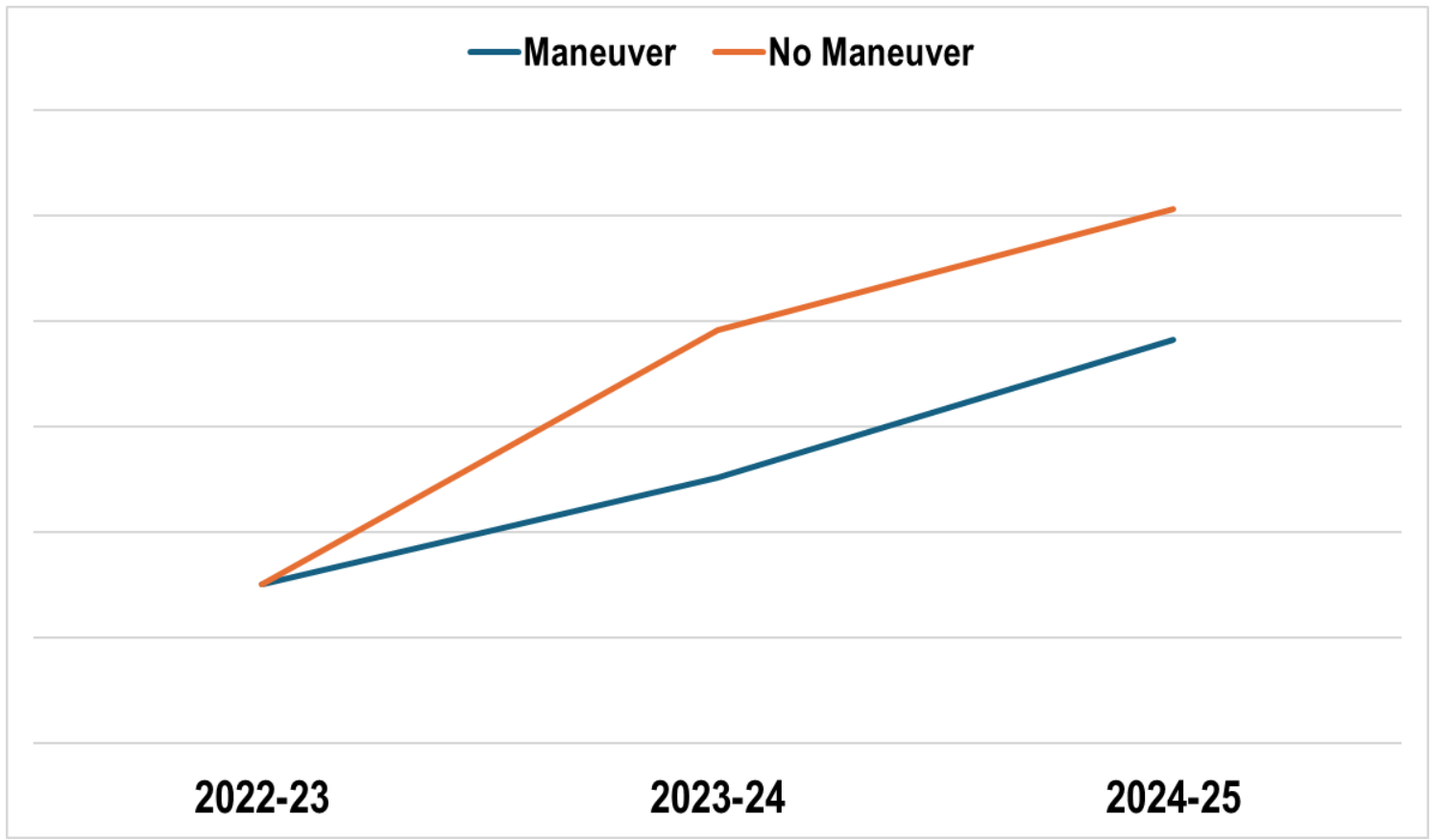
Criticisms of the Governor's proposed maneuver are anchored in legal concerns about his treatment of the constitutional requirements to calculate Proposition 98 annually. Specifically, at issue are provisions embedded in the California Constitution that Proposition 98, under the Test 2 and Test 3 formulas, requires total combined General Fund and local property tax allocations to school districts and community colleges in a fiscal year "shall not be less than the total amount from these sources in the prior fiscal year," which is then adjusted for changes in revenue per capita and student attendance.

Applying these provisions for Test 2 and Test 3 requires an allocation to education above the minimum guarantee to be included as an adjustment or augmentation in the Proposition 98 calculation for subsequent fiscal years—referred to as the Proposition 98 base. The maneuver excludes the \$8.8 billion allocation in 2022-23 from the Proposition 98 base in both 2023-24 and 2024-25, which will have out-year impacts on total funding for education in the long-term.

Here's what it looks like when the \$8.8 billion allocation in excess of the revised calculated 2022-23 minimum guarantee is treated differently.

Proposition 98 Minimum Guarantee

Differences in Funding Level Based on Treatment of 2022-23 Excess Allocation



The estimated impact on education funding in the current and budget year is approximately \$12-14 billion. That is, the Newsom Administration's maneuver would reduce Proposition 98 funding by \$12-14 billion across the two years, with significant implications for education funding in the outyears.

If Not the Maneuver, Then What?

If the final budget deal doesn't include the Governor's maneuver, he and the Legislature will have to grapple with increased obligated funding for education that is significantly higher than the May Revision levels for 2023-24 and 2024-25. Importantly, the state began running an operating deficit in Proposition 98 two years ago when the cost of education investments began outpacing growth in Proposition 98. The \$8.8 billion problem deepens the deficit.

So, if lawmakers avoid the maneuver, then what options do they have to meet the state's constitutional obligations to education?

This is the question that legislative budget leaders began asking yesterday, May 16, 2024, at their first hearings to review and evaluate the Governor's May Revision.

The range of options is wide, and any option or combination of options come with trade-offs, not just for education but for the rest of the State Budget. For example, the constitution provides a mechanism for the state when the General Fund cannot support its obligation, which is to “suspend” the minimum guarantee and fund education at a lower level than the constitutional minimum. This requires a two-thirds vote of the Legislature and creates an obligation for the state to restore education funding to the higher level through what is referred to as “maintenance factor” payments.

Other options to address the problem include alternative uses of the Proposition 98 reserve, reducing existing programs, reallocating unused previously appropriated resources, and deferrals among other things.

At this point, it is not clear how the final budget will address the problem. But we will cover this and any developments at our [May Revision Workshop](#) and in breaking news articles. Buckle up and stay tuned.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2024-25 Governor's May Revision



BY SSC TEAM

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posted May 15, 2024

Overview of the Governor's May Revision Proposals

In an unconventional manner that frustrated those who rely on the May Revision to plan for the upcoming budget year, Governor Gavin Newsom's Administration continued to release information on May 14, the statutory deadline to provide changes to his proposed State Budget. By the evening of May 14, the initial brief summary provided on May 10 was joined by a list of line-item reductions to General Fund spending; "Finance Letters" delineating those same cuts; summaries of programmatic changes to implement the State Budget; trailer bill language; and finally, key factors, including average daily attendance (ADA) assumptions, property tax estimates, and out-year estimated cost-of-living adjustments (COLA) that allow for a thorough analysis of the Governor's May Revision.

At the May Revision, Governor Newsom continues his approach from January to shield K-14 education from ongoing programmatic reductions. He does so through the continued use of two linchpins of his January proposal: Proposition 98 Rainy Day Fund withdrawals and an accrual and accounting change the Legislative Analyst's Office (LAO) has dubbed the "Proposition 98 Funding Maneuver." This latter strategy is controversial both inside and outside the Legislature, garnering significant criticism as a "manipulation" of the Proposition 98 Minimum Guarantee.

The analysis below is reflective of the information made public by the Newsom Administration as of May 15.

The Economy and Revenues

As in previous years, at the release of the May Revision, Governor Newsom noted the challenges and volatility of California's progressive tax structure, which conditions state General Fund revenues on a small fraction of its population. He highlighted the impact of the fluctuation in capital gains as a share of personal income and noted that capital gains, which have been as high as 11.6% of personal income in recent years, are projected to level out at 5% through 2029, resulting in a reduction of revenue. Overall, revenues of the "big three" sources of state revenue (personal income, corporation, and sales and use taxes) are projected to be lower than forecasted in January by \$10.5 billion. Both personal income tax and corporation tax saw a reduction from the

figures projected in the proposed Governor's Budget to May Revision in each year of the three-year budget window. Sales and use tax shows a slight increase in 2022-23 and a projected reduction for the current and budget years. What was a \$37.9 billion budget deficit in January is now \$27.6 billion at the May Revision after factoring in the early action measures which shrunk the shortfall by \$17.3 billion.

"Big Three" Revenue Sources (In Millions)						
	2022-23		2023-24		2024-25	
	Governor's Budget	May Revision	Governor's Budget	May Revision	Governor's Budget	May Revision
Personal Income Tax	\$101,749	\$100,451	\$113,768	\$111,203	\$114,730	\$116,176
Corporation Tax	\$37,140	\$36,337	\$36,913	\$33,182	\$38,055	\$36,778
Sales Tax	\$33,186	\$33,324	\$34,643	\$33,320	\$35,123	\$34,043
Total	\$172,075	\$170,112	\$185,324	\$177,705	\$187,908	\$186,997

The May Revision, and what will become the 2024-25 Enacted Budget in late June, has some risks. The risks noted by the Governor include the federal government tightening economic policy, underperformance of the stock market, and the volatility of California's progressive tax structure and its reliance on a small group of high-income taxpayers.

The Governor does not assume a recession. Rather, he projects that the U.S. economy will continue to grow and the stock market will continue to perform well.

Proposition 98 Minimum Guarantee, Proposition 98 Rainy Day Fund, and Local Reserves

Proposition 98 Minimum Guarantee

The Proposition 98 sands continue to shift under Governor Newsom's 2024-25 revised State Budget. According to the Department of Finance, the minimum guarantee across the three-year budget window—2022-23 through 2024-25—is down by \$3.7 billion from the Governor's Budget in January. Since Test 1 remains operative for each of the three fiscal years under the May Revision, the decrease in funding is attributable to the decline in overall state revenues. Recall that when the minimum guarantee is determined by Test 1, K-14 public education funding fluctuates in direct proportion to increases or decreases in state General Fund revenues. Specifically, the constitutional formula for Test 1 requires that K-12 agencies and community colleges receive the same share of General Fund revenues as they did in 1986-87—the year before Proposition 98 was passed by the voters, or roughly 40% of state revenues. Under Test 1, the rise in local property taxes increases the Proposition 98 minimum guarantee on a dollar-for-dollar basis.

General Fund revenues that contribute to the minimum guarantee are reduced by \$7.3 billion over the three-year period. This reduction is offset by increases in funding from the Education Protection Account (EPA) and local property taxes by \$3.1 billion and \$500 million, respectively. Specifically, the May Revision estimates an increase of offsetting EPA funds for 2024-25 by \$4 billion from January estimates, nearly muting the \$4.3 billion General Fund reduction from the Governor's Budget.

Proposition 98 Minimum Guarantee—From January to May (In billions)		
	Governor's Budget	May Revision
2022-23	\$98.3	\$97.5
2023-24	\$105.6	\$102.6
2024-25	\$109.1	\$109.1

Note: Differences in the estimates from our May 10, 2024, article are attributable to revised EPA and local property tax estimates available at the time.

One of the key Proposition 98 features included in the Governor's Budget is maintained in the May Revision, which is Governor Newsom's proposal to accrue the budgetary impact of the now \$8.8 billion allocation to K-14 agencies in 2022-23 above the constitutional minimum guarantee in future fiscal years by making annual supplemental payments of approximately \$1.8 billion (\$1.6 billion for K-12 and \$200 million for community colleges) beginning in 2025-26. The policy prevents an immediate reduction in education funding to account for the unanticipated precipitous drop in the 2022-23 minimum guarantee of nearly \$10 billion from the

2023-24 Budget Act level last June. The proposal is drawing criticism from the LAO for the fiscal policy precedent the LAO believes it would set, as well as from Proposition 98 hawks who fear that the policy reduces funding for education over the long term.

Proposition 98 Rainy Day Fund and Local Reserves

The reduction in Proposition 98 funding levels in the current and budget year, coupled with increased costs associated with the 1.07% statutory COLA, exacerbate the Proposition 98 deficit for 2023-24 and 2024-25. Consequently, in order to (a) maintain 2023-24 general apportionments for K-12 and community college agencies at their current levels, (b) pay for the increase costs in 2024-25 for the Local Control Funding Formula (LCFF) and the Student Centered Funding Formula, and (c) provide COLA for various categorical programs, the May Revision proposes to increase withdrawals from the Proposition 98 reserve in both fiscal years. Notably, deploying resources from the Proposition 98 reserve fund averts the need for other budgetary tools to avoid cuts to education, such as deferrals.

Proposition 98 Reserve Withdrawals (In millions)				
	K-12		Community Colleges	
	Governor's Budget	May Revision	Governor's Budget	May Revision
2023-24	\$2,803	\$5,290	\$236	\$532
2024-25	\$2,144	\$2,208	\$486	\$382
Total	\$4,947	\$7,498	\$722	\$914

The withdrawals are a combination of formula-driven mandatory withdrawals and a sizeable \$4.8 billion discretionary withdrawal, the latter of which requires Governor Newsom to declare a budget emergency. The withdrawal of \$5.8 billion in 2023-24 reduces the balance of the Proposition 98 reserve below the statutory trigger that caps local school district reserves in 2024-25. The total \$8.4 billion withdrawal in 2023-24 and 2024-25 fully depletes the Proposition 98 reserve by the end of the budget year.

Cost-of-Living Adjustment

As noted above, the May Revision fully funds the statutory COLA of 1.07% for the LCFF, which is greater than the January estimate of 0.76%, but significantly lower than the estimate of 3.94% from the 2023-24 Enacted Budget.

The statutory COLA is proposed to be applied to other education programs funded outside of the LCFF, including the Equity Multiplier, Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program—as well as county offices of education (COEs) and community colleges. The State Preschool Program rates would not be adjusted by the statutory COLA per the 2023-24 Enacted Budget.

LCFF Entitlements for School Districts and Charter Schools

Funding for the LCFF continues to rely on one-time funding of approximately \$2.3 billion for the 2024-25 fiscal year. This funding helps support full funding of the 1.07% statutory COLA and results in higher 2024-25 base grants.

LCFF Entitlements for School Districts and Charter Schools			
	2023-24 Base Grant per ADA	1.07% COLA	2024-25 Base Grant per ADA
TK-3	\$9,919	\$106	\$10,025
4-6	\$10,069	\$108	\$10,177
7-8	\$10,367	\$111	\$10,478
9-12	\$12,015	\$129	\$12,144

The TK-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$1,043 per ADA in 2024-25 and the grade 9-12 base grant per ADA is increased by \$316 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades. In addition, the add-on for transitional kindergarten increases to \$3,077.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is

provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (e.g., nurses, teachers, counselors, paraprofessionals, and others) to students.

Equity Multiplier

Lastly, COLA is applied to Equity Multiplier funding for a total investment of \$303.2 million in 2024-25. Additionally, the May Revision proposes statutory changes to the Equity Multiplier, which will apply COLA to the minimum per-school site allocation of \$50,000, as well as limit school sites eligible for funding to those that are open in the year that funding is allocated and exclude students enrolled at the district office.

Universal Meals Program

Current law requires a school district or COE with a school that is eligible for the federal Community Eligibility Provision to adopt a federal universal meal service provision, such as the Community Eligibility Provision or Provision 2, at the school. The May Revision proposes to limit this requirement to only eligible schools that also have an Identified Student Percentage (ISP) of at least 40%. Under federal law, identified students are those automatically eligible for free meals based on their participation in CalFresh, CalWORKS, or Medi-Cal. The ISP is calculated by dividing the number of identified students by the number of enrolled students at the school.

The May Revision additionally acknowledges increased costs to implement universal meals in both the current and budget year.

Expanded Learning Opportunities Program

While there are no major program changes to the Expanded Learning Opportunities Program (ELO-P), trailer bill language accompanying the May Revision creates a deadline of September 30, 2024, for local educational agencies (LEAs) to expend ELO-P funds appropriated in the 2021-22 and 2022-23 fiscal years. Any unexpended funds would be returned to the state after this deadline.

The proposal would also, beginning with the 2023-24 fiscal year, require any funds appropriated for ELO-P to be expended by June 30 of the fiscal year following the year the funds were appropriated. Any funds that are unexpended at that point in time would be returned to the state.

Additionally, the proposal includes legislative intent language that would require school districts and charter schools to declare each year their intent to operate an expanded learning opportunities program. This requirement would commence with the 2025-26 fiscal year and is accompanied by language that would reallocate funds (presumably as a result of LEAs not expressing intent to operate ELO-P).

Attendance Recovery/J-13A

The Governor's Budget incorporated multiple "attendance recovery and instructional continuity" proposals which included the establishment of an attendance recovery program, modifications to the existing J-13A process and requirements, and the addition of a new remote instruction educational option.

The May Revision continues to propose the attendance recovery program whereby statutory changes would allow LEAs to provide attendance recovery opportunities to students to make up lost instructional time, offset student absences, mitigate learning loss and chronic absenteeism, and recover ADA lost to student absences. Many of the May Revision changes to the Governor's Budget proposals are clarifying or technical changes to correct for conflicts with existing law. Key changes are delaying the implementation date of the attendance recovery program to the 2025-26 school year and limiting the amount of ADA that can be generated through attendance recovery.

The May Revision includes the changes proposed in the Governor's Budget to the current J-13A process and requirements that LEAs undergo when they experience an emergency event that results in a school closure or material loss of attendance. (The J-13A process is used to request credit for instructional time and attendance loss in these circumstances.) The changes proposed in the Governor's Budget included but were not limited to conditioning J-13A approval for emergency events of five days or more on the substantiated offering of in-person or remote instruction within five days of the start of the school closure or material decrease in attendance. The May Revision also provides authority for an LEA other than the district of residence to serve temporarily reassigned students and permits simultaneous enrollment for these students in a temporarily assigned LEA and in their LEA of attendance prior to the emergency.

Independent Study and Instructional Continuity for Remote Learning

The two other instructional continuity proposals included in the Governor's Budget pertain to the provision of short-term remote instruction when students need time away from classroom-based learning. One proposal impacts existing independent study programs by repealing the statutory bifurcation of short- and long-term programs based on the number of school days students participate in the program. The May Revision largely maintains the proposed changes to existing independent study law but makes technical adjustments to ensure that LEAs have time to revise required program documents, such as board policies and written agreements, over the 2024-25 school year.

With respect to the proposed Instructional Continuity Program that LEAs may leverage to provide remote instruction to students on a short-term basis, the May Revision makes additional changes to address technical issues to ensure program viability, including clarification on who is eligible to participate in a program, as well as addresses concerns raised over the broad exception to the 15-day participation limit for students who are experiencing significant personal difficulties. Notably, the May Revision does not respond to calls to delay implementation until the 2025-26 school year to give LEAs time to plan and implement the new program requirements.

Early Childhood Education

To help address the budget shortfall, the May Revision proposes to eliminate the planned investment of \$47.9 million General Fund in 2025-26 and \$97.9 million ongoing starting 2026-27 for Preschool Inclusivity intended for reimbursement rate adjustment factor costs for serving preschool children with disabilities. The May Revision proposes to repeal the requirements for State Preschool contractors to set aside 10% of their slots for children with disabilities by the 2026-27. New enrollment criteria is proposed for the State Preschool Program giving the lowest-income children priority immediately after children with exceptional needs. In addition, the May Revision proposes a pause on child care slot expansion to achieve budget year savings of \$489 million until fiscal conditions allow for growth.

Lastly, more than \$254 million from previously appropriated but unallocated Inclusive Early Education Expansion Grant program funds is proposed to be reallocated to support the electric school bus grant program.

Facilities and Green Buses

The May Revision brings disappointing news for facilities. Beginning in 2022-23, the State Budget included a General Fund appropriation for the School Facility Program (SFP), as well as the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program (FDK Program). The 2022-23 Enacted Budget not only appropriated funds in that year, but also included intent language for future funding. While the funding intended for the SFP in 2023-24 was provided with only a minor reduction, the 2024-25 Governor's Budget proposed, and the Early Action package codified, a reduction of \$500 million—reducing the intended 2024-25 allocation to \$375 million. The May Revision proposes to eliminate even this reduced amount and proposes no funding for the SFP for the current or future years.

The FDK Program—funding originally intended for 2023-24, delayed to 2024-25 by the 2023-24 Enacted Budget, and further delayed by the Early Action Budget—is also proposed to be eliminated. The Governor's Budget Summary notes that “such an investment could be considered for inclusion in the education facilities bond proposals being contemplated by the Legislature.” As for that facilities bond, no news yet on how much or what programs will be included.

As it pertains to the Green School Bus Grant Program, it is not all bad news. The 2023-24 Enacted Budget reduced the allocation from \$1.5 billion to just \$500 million split between funding for zero-emission school buses and charging and fueling infrastructure. Once again, language was included that the \$1.0 billion reduction was intended to be restored in equal parts in 2024-25 and 2025-26. While the May Revision does not quite restore the \$500 million for 2024-25, it does provide an increase in funding of \$395 million.

ERAF and Charter Schools

The Educational Revenue Augmentation Fund (ERAF) shifts property taxes from cities, counties, and special districts to K-14 schools. This shift provides a General Fund savings to the state equal to the amount that is shifted when Test 1 is not operative. ERAF is distributed to non-basic aid school districts on a per-ADA basis

within the county. Charter schools were established the same year as the ERAF and were not considered when the ERAF statute was being drafted and implemented and the Governor's Budget proposed statutory changes to clarify the interaction between the two.

The May Revision provides the proposed statutory changes, which, for the purposes of determining the proportion of ERAF allocated to each school district, would require the inclusion of charter school ADA and LCFF entitlement for each charter school for which the school district is the sponsoring LEA.

In Closing

An unconventional roll out of the May Revision follows an unprecedented delay in 2022 personal income taxes and corresponding unanticipated consequences. From here, the Legislature will vet the Governor's proposals and consider some of its own to balance the State Budget for 2024-25. California's Constitution requires the Legislature to send a balanced budget to the Governor by June 15, although the traditional path—subcommittee, committee, conference committee, budget passage—may or may not be taken with two new legislative leaders at the helm.

We will unpack the May Revision's education investments and discuss their implications for local planning and implementation, including the risks they present, at our [May Revision Workshop](#) next week.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Top Legislative Issues—May 10, 2024

 **BY SSC GOVERNMENTAL RELATIONS TEAM**

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The Assembly and Senate Appropriations Committees are gearing up for the next significant legislative deadline, which is next Friday, May 17, 2024. This is the deadline for fiscal bills to clear the first house Appropriations Committees and make it on to the house floors.

Over the last several weeks, the Appropriations Committees have sent hundreds of bills to their respective suspense files, which is where bills that meet a certain cost magnitude go until all of those measures can be considered at once. The committees will likely take up their suspense files next Thursday, May 16, so that they can be in their districts on Friday. This means that we will know the fate of several hundred bills, including a number of significant education measures, by the end of next week.

Since it is the second year of the 2023-24 legislative session, any bill that is held by the Appropriations Committees is considered dead, absent rule waivers. If a bill does make it out of the Appropriations Committees, it will head to the house floor for a full vote before it goes to the second house, where the process starts anew. Legislators have until Friday, May 24, to get bills approved by the house of origin.

To jump to certain topics, click on any of the appropriate links below:

- [Attendance or Instructional Time](#)
- [Charter Schools](#)
- [Early Childhood Education](#)
- [Employees](#)
- [Facilities](#)
- [Instruction](#)

- [Special Education](#)
- [Student Health](#)
- [Legislative Calendar](#)

Attendance or Instructional Time

[Senate Bill \(SB\) 1138](#) (Newman, D-Fullerton)—Excused Absences: Military Entrance Processing. Existing law requires students aged 6-18 without a high school diploma or equivalency to attend full-time school. Days on which pupils do not attend school are marked as days of absence. Current statute establishes reasons that absences can be excused. Absences without an excuse of 30 minutes or more can result in truancy and truancy consequences. When absences are excused, pupils have specific rights with regard to making up assignments. This bill would add a pupil's participation in military entrance processing to the list of conditions under which absences can be excused.

Charter Schools

[Assembly Bill \(AB\) 2254](#) (Rubio, D-Baldwin Park)—Renewal Criteria. As amended on May 1, 2024, this bill would extend the use of verified data as part of the charter school renewal process until the State Board of Education (SBE) adopts student-level growth measures for English language arts and mathematics. The verified data shall be used only for the charter school's next two subsequent renewals. The bill also includes several additional guidelines for how verified data shall be used. Current law requires the use of verified data until June 30, 2025.

SSC Comment: Originally, AB 2254 would have completely deleted the sunset for the use of verified data so that it may be used indefinitely. Significant amendments were taken in the Assembly Education Committee in order to have sufficient votes for the bill to pass.

Early Childhood Education

[AB 1930](#) (Reyes, D-Colton)—Child Development Associate Teacher Permit, Renewals. As introduced AB 1930 would require the Commission on Teacher Credentialing (CTC) to promulgate regulations related to the Child Development Associate Teacher Permit. Specifically, existing law limits the renewals of associate teacher permits to one renewal, or to two issuances for a total period of ten years, if the permit holder completes at least 15 semester units toward obtaining the teacher permit. AB 1930 would require the CTC to develop regulations eliminating the limit on the number of renewals for the associate teacher permit if the permit holder completes the specified number of professional development activities determined by the CTC.

AB 1930 received unanimous support in the Assembly and is waiting to be heard by the Senate Education Committee.

AB 2381 (Bonta, D-Oakland)—California State Preschool Program, Contract Reimbursements. As amended on March 21, 2024, this bill would eliminate the consideration of program attendance for purposes of reimbursement for California State Preschool Program contracts whose performance period begins on and after July 1, 2025. Instead, the bill would require contract reimbursements to be determined by the lesser of:

1. The contractual maximum reimbursable amount;
2. The net reimbursable program costs; or
3. The product of adjusted child days of enrollment for certified children multiplied by the per-child daily rate, multiplied by attendance rate plus 5%, not to exceed 100% of enrollment

AB 2381 received unanimous support by the Assembly Education and Human Services Committees and will be voted on by the Assembly Appropriations Committee no later than May 17, 2024.

Employees

AB 2494 (Calderon, D-Whittier)—Employer Notification: Continuation Coverage. The bill requires all employers with 20 or more employees to immediately provide to employees, upon termination or upon reduction in hours, notification of coverage under the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) via a written, hard copy notice to be provided in person, as well as via email.

Facilities

AB 2565 (McCarty, D-Sacramento)—Interior Locks. As amended, AB 2565 would require a charter school, school district, or county office of education that makes an addition, alteration, reconstruction, rehabilitation or retrofit of a school building to install an interior lock on each door of any room with an occupancy of five or more persons in that school building. The bill exempts doors that are locked from the outside at all times, doors that lock from the inside, and pupil restrooms along with individual school maintenance projects or tasks that cost under \$20,000, and school modernization projects that applied for state approval prior to January 1, 2025. This bill, if enacted, would become operative on January 1, 2025.

Instruction

AB 2097 (Berman, D-Menlo Park)—High Schools: Computer Science Courses: Implementation Guide. Prior to being amended on April 29, 2024, this bill would have added a one-year course in computer science as a graduation requirement beginning with the 2030-31 graduating class. This means that high schools would have been required to offer a one-year computer science class to students beginning with the 2026-27 school year.

However, Assemblymember Marc Berman agreed to a number of significant amendments from the Assembly Education Committee staff at the April 24 hearing. The current version of the bill would now require the governing boards of school districts and charter schools with high schools to, by January 1, 2026, adopt a plan

to offer at least one course in computer science in accordance with all of the following schedule:

- Commencing with the 2026–27 school year, at least one high school per school district must offer a computer science course (school districts maintaining only one high school instead must offer a computer science course by no later than the 2027–28 school year)
- Commencing with the 2027–28 school year, all charter schools maintaining any of grades 9–12 must offer a computer science course
- Commencing with the 2027–28 school year, at least 50% of the high schools per school district must offer a computer science course
- Commencing with the 2028–29 school year, all high schools in a school district must offer a computer science course

AB 2927 (McCarty)—**High School Graduation Requirements: Personal Finance**. As amended on April 30, 2024, this bill would require local educational agencies (LEAs) serving students in grades 9–12 offer a personal finance course beginning with the 2027–28 school year. The bill would also add the completion of a one-semester course in personal finance to the graduation requirements commencing with the 2030–31 graduating class. The bill would authorize, beginning with the 2030–31 graduating class, a student who completes a personal finance course to elect to be exempt from the graduation requirement to complete a one-semester course in economics. To provide LEAs assistance with the curriculum, the bill would require, by November 30, 2026, the SBE to adopt a curriculum guide and resources for a one-semester course in personal finance based on a curriculum guide and resources developed and recommended by the Instructional Quality Commission.

SSC Comment: The Secretary of State’s Office is close to certifying a ballot measure for the November 5, 2024, General Election that would, if approved by voters, add financial literacy to the list of high school graduation requirements beginning with the class of 2030. Sometimes, the Legislature will attempt to work with the sponsors of a statewide ballot measure to instead have the policy go through the legislative process rather than the initiative process. This dynamic will be something to watch as AB 2927 moves through the legislative process and the [California Personal Finance Act](#) moves through the initiative process.

Special Education

AB 1938 (Gallagher, R-Yuba City)—**Inclusion and Universal Design for Learning**. This bill requires LEAs and LEA staff to consider certain variables designing the least restrictive environment for students who are deaf, hard of hearing, or deaf-blind. LEAs must consider the student’s language and communication needs, opportunities for direct communications with peers and professional personnel in the student’s language and communication mode, academic level, and full range of needs. The bill also requires the California Department of Education, by July 1, 2025, to communicate this information to all LEAs and notify other entities that serve the educational needs of deaf, hard of hearing, or deaf-blind students.

Student Health

SB 996 (Wilk, R-Santa Clarita)—Comprehensive Sexual Health Education and Human Immunodeficiency Virus (HIV) Prevention Education. As amended on April 24, 2024, this bill would require school districts to adopt a policy at a publicly noticed meeting specifying how parents and guardians of pupils may inspect the written and audiovisual educational materials used in comprehensive sexual health education and HIV prevention education.

The Senate Appropriations Committee staff analysis estimates that this bill could result in significant and ongoing reimbursable state-mandated costs for school districts to adopt a policy and establish procedures for parents to inspect the educational materials. The analysis states that a precise estimate is unknown, but it could potentially be in the low to mid hundreds of thousands of dollars each year.

2024 Legislative Calendar—Upcoming Holidays and Deadlines

May 10—Last day for policy committees to meet prior to May 28

May 17—Last day for fiscal committees to hear and report to the floor bills introduced in their house. Last day for fiscal committees to meet prior to May 28

May 20-24—Floor session only. No committee may meet for any purpose, except for the Rules Committee, bills referred pursuant to Assembly Rule 77.2, and the Conference Committees [Joint Rule 61(b)(10)]

May 24—Last day for each house to pass bills introduced in that house



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Critical Deadlines and Funding Opportunities—May 1, 2024

✓ **BY WENDI MCCASKILL**

✓ **BY TEDDI WENTWORTH**

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posted May 1, 2024

(New items, if any, are listed in bold so you can see at a glance what has been added.)

Critical Deadlines—Reporting or Action Dates	
Issue	Deadline
<ul style="list-style-type: none"> • Audit Status Report <ul style="list-style-type: none"> ◦ County office of education (COE) must certify to State Superintendent of Public Instruction (SSPI) and State Controller's Office (SCO) that local educational agency prior-year audits were reviewed and must identify attendance-related exceptions involving state funds (Education Code Section [EC §] 41020[k]) 	5/15/24
<ul style="list-style-type: none"> • Third Interim Report <ul style="list-style-type: none"> ◦ Due to COE, SSPI, and SCO if district or county office is certified as qualified or negative at Second Interim: A financial statement that covers the financial and budgetary status of the district or county office for the period ending April 30 and projects fund and cash balances as of June 30 (EC § 1240.2 and 42131[f]) 	6/1/24

Plan Deadlines		
Plan	Link to Plan Template/More Information	Deadline
Expanded Learning Opportunities Program Plan	https://www.cde.ca.gov/ls/ex/documents/eloppogplanguide.pdf	N/A per current law
ESSER ¹ I, II, and III Quarterly and Annual	https://www.cde.ca.gov/fg/cr/anreporhelp.asp	Various— https://www.cde.ca.gov/fg/cr/reporting.asp
GEER ² I Annual	https://www.cde.ca.gov/fg/cr/anreporhelp.asp	Various— https://www.cde.ca.gov/fg/cr/reporting.asp
Homeless Children and Youth II Fund	https://www.cde.ca.gov/fg/cr/reporting.asp	Various— https://www.cde.ca.gov/fg/cr/reporting.asp

Arts, Music, and Instructional Materials Discretionary Block Grant	<u>Assembly Bill 181</u> <u>Section 134</u>	Discuss and approve a plan for expenditure; no specified deadline
Home-to-School Transportation	<u>EC § 39800.1</u>	Develop and adopt a plan on or before April 1, 2023, and update annually thereafter
Literacy Coaches and Reading Specialist Grant	<u>Senate Bill 114</u> , <u>Section 104</u>	On or before June 30, 2024— Report interim use of funds to the CDE ³ ; By June 30, 2027— Report final expenditures to the CDE
Learning Recovery Emergency Block Grant	<u>EC § 32526(d)(1)</u>	By December 15, 2024, and annually thereafter— Report interim expenditures to the CDE; No later than December 15, 2029— Report final expenditures to the CDE

¹Elementary and Secondary School Emergency Relief

²Governor's Emergency Education Relief

³California Department of Education

Funding Opportunities (For program website, click program name.)		
Description	Amount	Deadline
<u>Learning Communities for School Success Program: Cohort 8</u>	Various	5/1/24
<u>Middle School Foundation Academies Planning and Implementation Grant</u>	Various	5/1/24
<u>Tobacco-Use Prevention Education: Grades 6-12 Tier 1 Cohort T</u>	Various	5/3/24
<u>California State Preschool Program Expansion Funds</u>	Various	5/6/24
<u>Specialized Secondary Programs Grant 2024-25</u>	Various	5/29/24
<u>Tobacco-Use Prevention Education: County Technical Assistance</u>	Various	6/7/24

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Workshop Spotlight - May 10, 2024

UPCOMING WORKSHOPS

Workshop	Date(s) and Locations	
May Revision Workshop	May 21, 2024	Webinar
Special Education—Both Sides of the Equation	Jun. 25, 2024	Webinar
Human Resources Leadership	Aug. 6, 2024	Webinar
LCFF 101—For Beginners	Aug. 13, 2024	Webinar
The Local Allocation Policy—Considerations for SELPAs and LEAs	Aug. 20, 2024	Webinar
Declining Enrollment—Operational Strategies	Nov. 5, 2024	Webinar
Effective Supervision and Evaluation	Nov. 12, 2024	Webinar
Planning for Reductions in Force	Dec. 3, 2024	Webinar
LCAP—From Accountability to Compliance	Dec. 10, 2024	Webinar

If you are interested in a topic, but are unable to attend the live webinar, all of our webinars are recorded and available for on-demand viewing for 90 days. SSC can also bring the workshop to your district or county office of education. Go to the [Workshop](#) page on our website and "Request A Workshop."

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Human Resources Professional Roundtable
22 May 2024



Intersection of Compensation and Extended Year Programs
Wed., May 22, 2024
22 May 2024



Purchasing Professional Roundtable
23 May 2024



Year-End Closing
- 5/23/2024 - Virtual
23 May 2024



Standardized Account Code Structure: Advanced Concepts
24 May 2024



Payroll Concepts
- 5/30/24-5/31/24 - Virtual
30 - 31 May 2024



Associate Member Academy Micro-Certificate Program
- 06/03/2024 - 07/31/2024
3 June 2024 - 31 July 2024



Small Districts Professional Roundtable
06-04-2024
4 June 2024



Year-End Closing
- 6/4/2024 - Virtual
4 June 2024



2023-24 Payroll Essentials
- 6/5-6/7 - Virtual
5 - 7 June 2024



Advanced Principles of School Law for the CBO
- 6/5/2024 - Virtual
5 June 2024



Special Education Accounting Professional Roundtable
| 06-05-2024
5 June 2024



CBO Professional Roundtable
| 06-07-2024
7 June 2024



Executive Assistant Professional Roundtable
| 06-11-2024
11 June 2024



Legal Considerations for AI in School Business
| 06-11-2024
11 June 2024



Purchasing 101 & 201
- 6/11/2024 - Virtual
11 June 2024



Transportation Professional Roundtable
| 06-12-2024
12 June 2024



CalSTRS/CalPERS: Retirement Concepts
- 6/13/2024 - Virtual
13 June 2024



Women in Leadership
Professional Roundtable
Women in Leadership Professional Roundtable | 06-14-2024
14 June 2024



AI Micro-Certificate Program
AI Leadership Essentials Micro-Certificate
17 June 2024 - 31 July 2024



Performance Management
Certificate Program
Performance Management Micro-Certificate Program | 6/17/2024 - 7/31/2024
17 June 2024 - 31 July 2024



Chief Business Official
Professional Roundtable
CBO Professional Roundtable | 06-21-2024
21 June 2024



Human Resources
Professional Roundtable
Human Resources Professional Roundtable | 06-26-2024
26 June 2024



Purchasing
Professional Roundtable
Purchasing Professional Roundtable | 06-27-2024
27 June 2024



AI in School Business
Professional Roundtable
AI in School Business Professional Roundtable | 06-28-2024
28 June 2024



Payroll Concepts
Payroll Concepts - 7/23 & 7/24 - Virtual
23 - 24 July 2024



Virtual Presenter Led
Budget Basics & Beyond - 7/30/2024 - Virtual
30 July 2024



Standardized Account Code Structure: Basic Concepts
Standardized Account Code Structure: Basic Concepts - 8/07/2024 - Virtual
7 August 2024



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 8/14-8/16 - Virtual
14 - 16 August 2024



Payroll Concepts
Payroll Concepts - 8/27/2024 - Virtual
27 August 2024



Standardized Account Code Structure: Advanced Concepts
Standardized Account Code Structure: Advanced Concepts - 8/28/2024 - Virtual
28 August 2024



CalSTRS/CalPERS: Retirement Concepts
CalSTRS/CalPERS: Retirement Concepts - 8/29/2024 - Virtual
29 August 2024



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 9/10-9/12 - Virtual
10 - 12 September 2024



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 10/2-10/4 - Tulare COE
2 - 4 October 2024



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 12/4-12/6 - Orange CDE
4 - 6 December 2024



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 2/11-2/13 - Virtual
11 - 13 February 2025



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 3/18-3/20 - Sonoma COE
18 - 20 March 2025



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 4/2-4/4 - Virtual
2 - 4 April 2025



PAYROLL ESSENTIALS
2024-25 Payroll Essentials - 6/10-6/12 - San Joaquin COE
10 - 12 June 2025