

# Governor's Proposals for the 2024-25 State Budget and K-12 Education

January 17 and 19, 2024  
Sacramento and Anaheim



*Public Education's Point of Reference for Making Educated Decisions*



# School Services of California Inc.

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## 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. 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, central office staffing concerns, 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:

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

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:

- Chief Business Officials
- Chief HR Officers

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

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

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# **Governor's Proposals for the 2024-25 State Budget and K-12 Education**

**January 2024**

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January 2024

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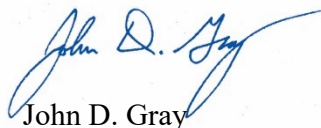
Welcome to our presentation on the Governor's Budget proposal for the 2024-25 fiscal year. We know how important your professional development is, and we work very hard to be your "one-stop shop" for the information you need to manage the policy and financial affairs of your agency.

This year, as in every year, we attempt to increase the value of our workshops for you. To that end, we are pleased to remind you of some special features:

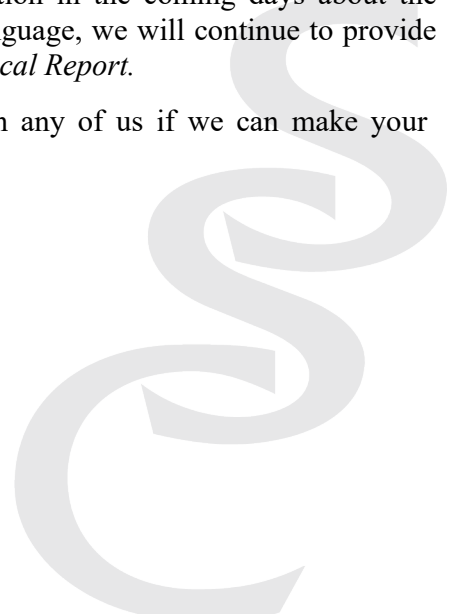
- For today's workshop, we want to ensure that you get maximum value from the research we have done and the materials we have developed. We have, therefore, included a host of resource materials for download from our website at [www.sscal.com](http://www.sscal.com). We hope that you will use those materials to educate your staff and community on some of the major issues and challenges facing California educators. As part of today's program, we provide all the workshop materials, a wealth of resources, and our "Overview of the Governor's Proposals for the 2024-25 State Budget and K-12 Education" published in the *Fiscal Report*. You are welcome to use the resources for enhancing your own local educational agency (LEA) presentations, provided that School Services of California Inc. (SSC) is given credit. Additionally, we have included a "board-ready" presentation that can easily be personalized to your own LEA and a State Budget overview infographic available for download. These materials are available for workshop participants at [www.sscal.com/my-ssc](http://www.sscal.com/my-ssc) under "My Workshops."
- Our staff is, as always, available to respond to your questions about the workshop presentation. Be sure to submit any questions you may have about the presentation today or after to [ask@sscal.com](mailto:ask@sscal.com). We will be answering questions through direct contact after the workshop, or in our *Fiscal Report*. Additionally, you can send an *Ask SSC* question from our homepage at [www.sscal.com](http://www.sscal.com).
- Information Updates: As we gather further information in the coming days about the Governor's Budget proposal, including trailer bill language, we will continue to provide updates and any necessary corrections through the *Fiscal Report*.

Again, welcome to our workshop and please call upon any of us if we can make your experience more rewarding.

Warmest regards,



John D. Gray  
President and CEO





## Themes for the 2024-25 Governor's Budget

By School Services of California Inc. Staff

A vision for public education rooted in what's best for California's students is one that we eagerly embrace and work assiduously to achieve every day as educational leaders. Our local communities, our families, and our children expect nothing less of us. Indeed, they rely on our stewardship.

In this context, we can appreciate Governor Gavin Newsom's 2024-25 State Budget proposal for the values it upholds and for its effort to ensure that California remains a vibrant state because we are, in fact, the ancestors from whom our children will inherit it. We share the Governor's goals of maintaining California's prominence as a center of innovation, as an affordable and attractive place for families to live and thrive, and as a global economic competitor. These are the motivations that we carry with us every day through the school gates, ready to ensure that our students learn what they need to become responsible, productive, and successful citizens.

But developing sustainable strategies that move us toward achieving these goals has been a daunting task amid the tumult of our recent past. Over the past four years, we have had to confront the challenges that come from an historic health pandemic and violent weather events that destroyed communities across California. Our collective energy has been spent managing natural crises. Fortunately, but sadly, we have developed a keen acumen for doing so. Today, we are facing a different crisis, one that turned atmospheric rivers into a manmade calamity: the enactment of the riskiest State Budget since the Great Recession.

The architecture of the 2023-24 Enacted Budget was built on multibillion-dollar pillars of hope. Hope that inflation would abate. Hope that the Federal Reserve would halt monetary tightening policies that make the cost of doing business more expensive. Hope that the stock market would rebound rapidly from gross underperformance in the middle of 2022. When these hopes did not materialize, it resulted in what Governor Newsom measures to be a \$37.9 billion budget shortfall, due largely to 2022 tax collections well below the budget's assumptions. So this leaves lawmakers with the important task of maintaining critical programs—not the least of which is public education—while adopting a balanced budget with fewer resources. It will not be easy.

We applaud Governor Newsom's approach to the education budget that protects against the local impact of a nearly \$12 billion reduction in Proposition 98 resources that, if unmitigated, would undoubtedly harm our students and the cadre of professionals who dedicate their lives to teaching and supporting them. We appreciate and share the Governor's focus on students whose learning was and continues to be deeply impacted by the COVID-19 pandemic. We, too, believe that we must find new ways to address the unprecedented challenges our families and children face that present barriers to learning and fostering good citizenry. Finally, we share the goal of ensuring that the education profession remains an attractive career choice by removing obstacles to entry and by enabling agencies to provide competitive wages.

With this shared vision and these shared objectives in mind, we urge Governor Newsom and California legislators to resist pinning our ability to support our students and our families on hope. A *reliable* budget is imperative for not only making sound fiscal choices but for, above all, sustaining the innovations, services, and practices that make our schools and colleges vibrant centers for meaningful learning, community, and belonging.

## SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has 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.

<b>LCFF PLANNING FACTORS</b>					
Factor	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

<b>LCFF GRADE SPAN FACTORS FOR 2024-25</b>				
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 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,039	–	–	\$315
2024-25 Adjusted Base Grants <sup>2</sup>	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,067	–	–	–

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter) <sup>4</sup>	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76
Interest Rate for Ten-Year Treasuries		4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Also 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.

<sup>2</sup>Additional 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.

<sup>3</sup>Funding 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.

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

<sup>5</sup>California 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.

<sup>6</sup>Unemployment rate in 2023-24 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).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

# Acronyms

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<b>AB</b>	Assembly Bill
<b>ADA</b>	Average Daily Attendance
<b>BEA</b>	U.S. Bureau of Economic Analysis
<b>BLS</b>	U.S. Bureau of Labor Statistics
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CalPERS</b>	California Public Employees' Retirement System
<b>CalSTRS</b>	California State Teachers' Retirement System
<b>CDE</b>	California Department of Education
<b>CEA</b>	Current Expense of Education Actuals
<b>COE</b>	County Office of Education
<b>COLA</b>	Cost-of-Living Adjustment
<b>CPI</b>	Consumer Price Index
<b>CSPP</b>	California State Preschool Program
<b>CTE</b>	Career Technical Education
<b>DOF</b>	Department of Finance
<b>EC §</b>	Education Code Section
<b>ELO-P</b>	Expanded Learning Opportunities Program
<b>ERAF</b>	Educational Revenue Augmentation Fund
<b>ESSER</b>	Elementary and Secondary School Emergency Relief
<b>FED</b>	Federal Reserve
<b>GDP</b>	Gross Domestic Product
<b>GSA</b>	Grade Span Adjustment
<b>HR</b>	Human Resources
<b>LAO</b>	Legislative Analyst's Office
<b>LCAP</b>	Local Control and Accountability Plan
<b>LCFF</b>	Local Control Funding Formula
<b>LEA</b>	Local Educational Agency
<b>LFP</b>	Labor Force Participation
<b>MBG</b>	Mandate Block Grant
<b>MYP</b>	Multiyear Projection
<b>P-2</b>	Second Principal (Apportionment)
<b>PERB</b>	Public Employment Relations Board
<b>PIT</b>	Personal Income Tax
<b>PSSSA</b>	Public School System Stabilization Act
<b>S/C</b>	Supplemental and Concentration Grant
<b>SB</b>	Senate Bill
<b>SELPA</b>	Special Education Local Plan Area
<b>SSC</b>	School Services of California Inc.
<b>TK</b>	Transitional Kindergarten
<b>UPP</b>	Unduplicated Pupil Percentage



## Governor's Proposals for the 2024-25 State Budget and K-12 Education

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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## Resource Download



### Downloadable Resources

To download the workshop materials and resources, go to: [www.sscal.com/my-ssc](http://www.sscal.com/my-ssc)



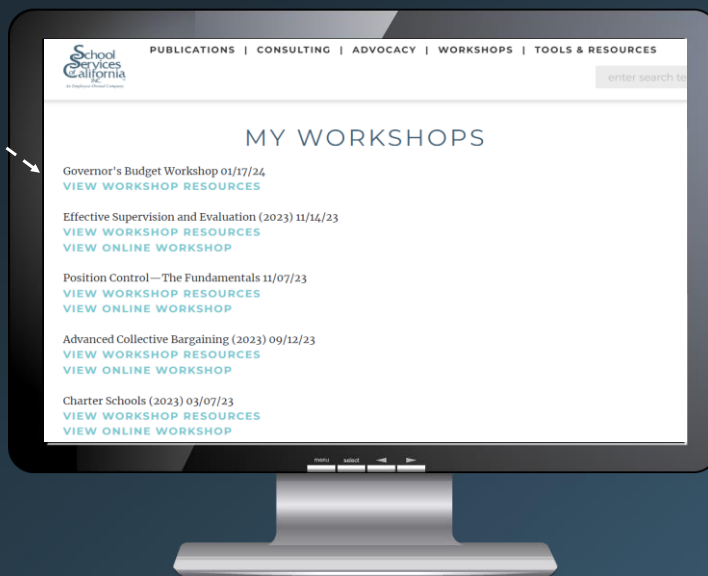
### Find Workshops

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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## Questions

- During the presentation, and after, submit your questions via email to [Ask@sscal.com](mailto:Ask@sscal.com)
- Additionally, you can send an Ask SSC question from our homepage at [www.sscal.com](http://www.sscal.com)
- Questions will be answered in *Fiscal Report* articles or direct outreach



## Workshop Resources

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

A Summary of the 2024-25 Governor's State Budget Proposal for California's Schools

### PROPOSITION 98

Proposition 98 Minimum Guarantee (In billions)

	2023-24 Enacted Budget	Governor's Budget Adjustments	2024-25 Budget Proposal
2022-23	\$107.4	-\$9.1	\$98.3
2023-24	\$108.3	-\$2.7	\$105.6
2024-25	\$111.6	-\$2.5	\$109.1

### COST-OF-LIVING ADJUSTMENT (COLA)

	2024-25	2025-26	2026-27	2027-28	2028-29
	0.76%	2.73%	3.11%	3.17%	3.24%

### POCKET BUDGET

#### LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF Entitlements for School Districts and Charters

Grade Span	2023-24 Base Grant per ADA*	0.76% COLA	2024-25 Base Grant per ADA
TK-3	\$9,919	\$75	\$9,994
4-6	\$10,069	\$77	\$10,146
7-8	\$10,367	\$79	\$10,446
9-12	\$12,015	\$91	\$12,106

Note: Reliant on one-time funds to support ongoing LCFF costs  
\*Average daily attendance

### BOARD READY PRESENTATION

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

Additional Workshop Resources

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

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## Introduction

### Governor's Budget Themes

- Governor Gavin Newsom measures a \$37.9 billion budget shortfall, due largely to 2022 tax collections well below the budget's assumptions
- The Governor's Budget proposal protects the education budget against the local impact of a nearly \$12 billion reduction in Proposition 98 resources that, if unmitigated, would undoubtedly harm our students and the cadre of professionals who dedicate their lives to teaching and supporting them
- Proposal attempts to ensure that the education profession remains an attractive career choice by removing obstacles to entry and enabling agencies to provide competitive wages
- Governor's focus is on students whose learning was and continues to be deeply impacted by the COVID-19 pandemic
- The Governor's Budget uses less pessimistic revenue assumptions than the Legislative Analyst's Office (LAO)



## The State Budget and The Economy

- Headline inflation is down year over year and is expected to decline further through the budget year
- Leading economists anticipate a reduction to interest rates later in 2024
- The national and state economies are in a slow growth pattern
- The Governor projects a \$37.9 billion budget deficit for 2024-25
- Budget-balancing measures include drawing down \$13.1 billion in reserves and \$5.7 billion from the Public School System Stabilization Account (PSSSA), along with borrowing, funding reductions in non-Proposition 98 areas, funding delays, deferrals to payroll and University of California/California State University, and tax revenue proposals
- A recession is no longer forecasted in 2024 or 2025 by most economists, but there are notable risks to the State Budget

## Proposition 98

- The Proposition 98 budget is a story of correction and normalization

### Good News

- The historic increases in Proposition 98 from 2019-20 through 2021-22 resulted in significant financial investments to combat the impacts of the pandemic
- The state is better prepared to weather a financial downturn due to record levels of reserves

### Bad News

- The \$26 billion shortfall of tax revenues for 2022-23 turned a normal year into one where it appears that the state provided money above the minimum guarantee
- The Governor's solution to mitigate this shortfall is unprecedented and not widely or clearly understood, which creates risk for local educational agencies (LEAs)



## The Education Budget and Local Impact

- The Governor continues with the theme of “correction and normalization”

### Good News

- Despite the significant underperformance of General Fund revenues in 2022-23, the Governor is not proposing any new cuts or deferrals to K-12 education core programs
- General Fund revenue spikes in 2021-22 were used for one-time purposes and that is now paying dividends

### Bad News

- Education is facing a “COLA<sup>1</sup>-only” year where the projected statutory COLA is significantly less than 2023-24 and anticipated for 2024-25 trending

<sup>1</sup>Cost-of-living adjustment

## Overview of the State Budget and the Economy

## U.S. Economic Outlook and UCLA Anderson December Forecast

### Inflation is predicted to continue its decline

- UCLA Anderson (Forecast) anticipates headline inflation to fall to 2.7%

### Slow economic growth

- The Forecast projected three quarters of 1.0% growth in 2024, increasing to 2.5% by 2025
- A slow growth economy is especially vulnerable to risk

### A recession is no longer forecasted for the near future

### Interest rate cuts are projected as early as 2024

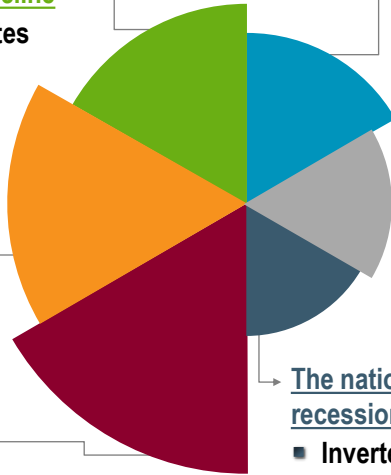
- The Forecast predicts the federal funds rate will be 4.8% by 2025

### U.S. employment and income are predicted to remain strong

- The Forecast projects stable U.S. unemployment rates through 2025

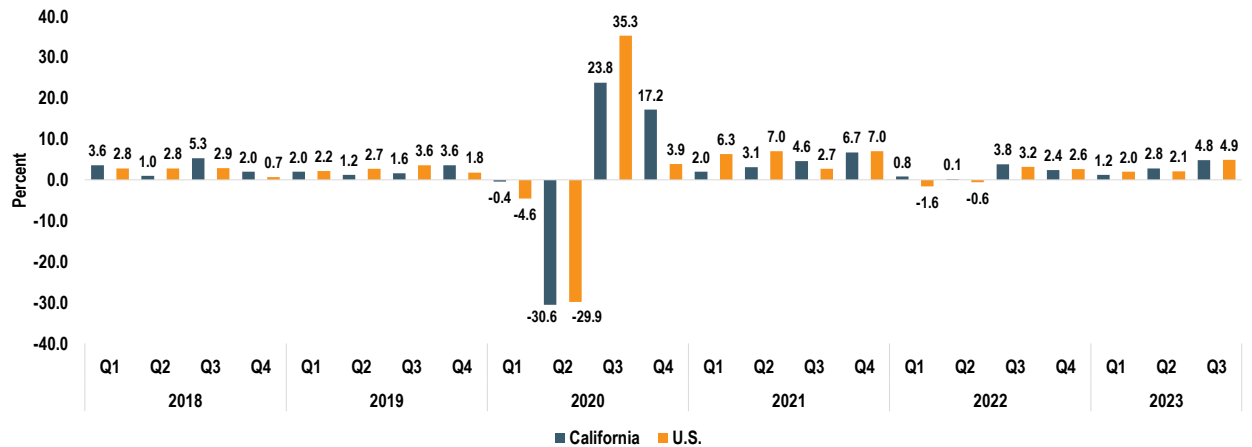
### The national economy is defying historical recession indicators

- Inverted yield curve
- Annual inflation falling from above 5.0% to below 3.0%



## U.S. and California Gross Domestic Product

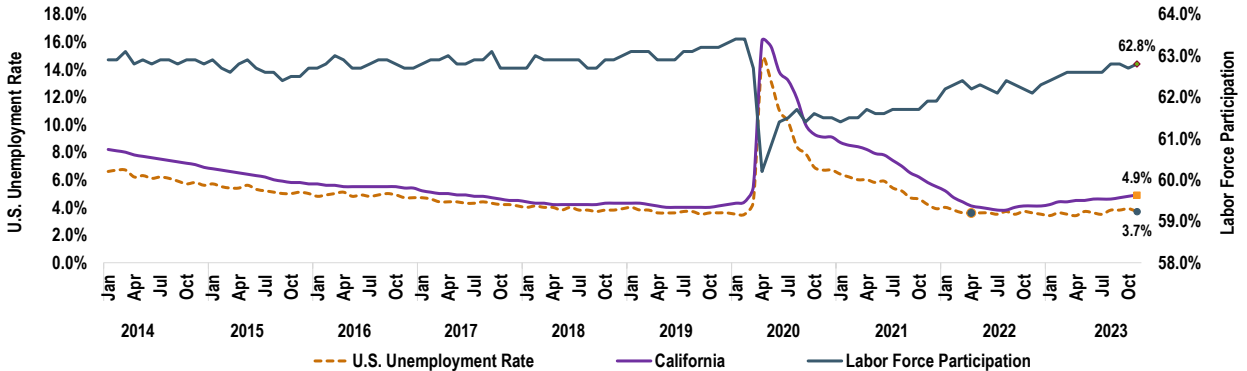
- In the third quarter of 2023, gross domestic product (GDP) growth exceeded expectations
- National fourth quarter 2023 GDP growth is estimated to be between 1.3% and 1.7%



Source: Bureau of Economic Analysis (BEA)

## U.S. and California Unemployment and Labor Force Participation

- At 62.8%, the U.S. labor force participation (LFP) rate is strong, yet slightly below the pre-pandemic peak of 63.4%
  - The LFP rate for people ages 25-54 returned to its pre-pandemic level in April 2023
- The gap between U.S. and California unemployment has widened over the course of the year
  - The LAO noted that the state's unemployment rate triggered the "Sahm rule"—a recession predictor

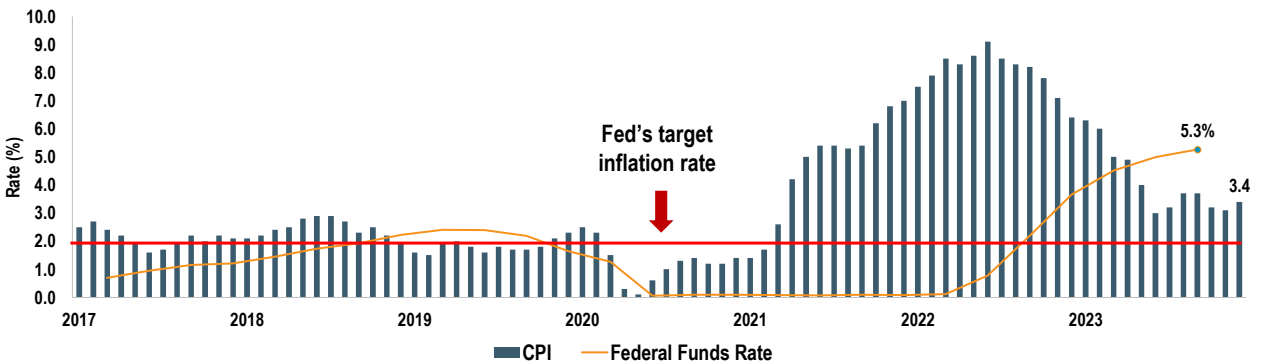


Source: California Employment Development Department and U.S. Bureau of Labor Statistics (BLS)

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## Inflation and Federal Funds Rate

- U.S. headline inflation continues to ease, with December headline inflation at 3.4%
- After a series of 11 increases, the Federal Reserve (Fed) has not increased the federal funds rate since July 2023
- The Fed has consistently maintained its commitment to returning inflation to 2.0%
  - And noted the prospect of rate cuts as early as the end of 2024 if the economy performs as expected



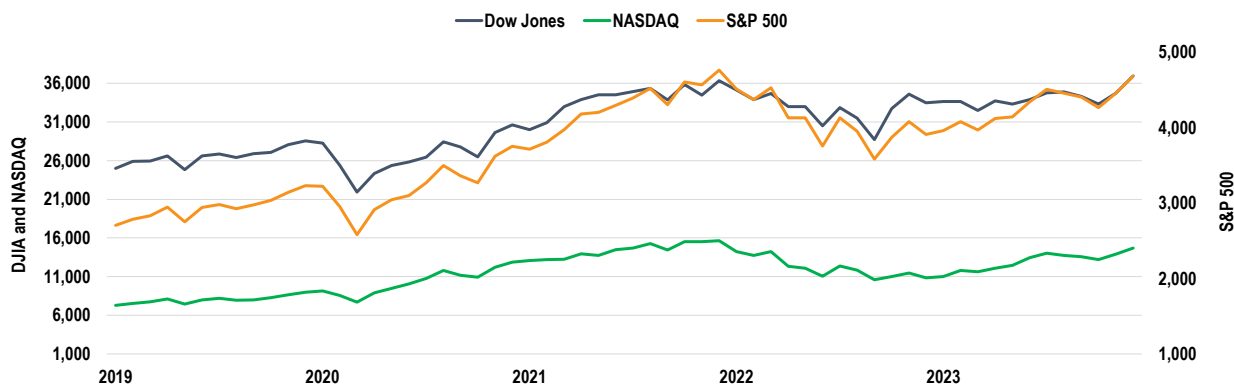
Source: BEA and BLS Note: CPI—Consumer Price Index

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# Governor's Proposals for the 2024-25 State Budget and K-12 Education

## The Stock Market

- Wall Street outperformed early expectations for 2023; all three major indexes showed double-digit gains for the year
- Interest rates remain elevated, yet the market responded to easing inflation and the possibility of 2024 rate cuts
- At closing on January 12, the Dow Jones was at 37,593, the NASDAQ was at 14,972, and the S&P 500 was at 4,783



Source: Federal Reserve Economic Data

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## Median Home Prices

State (Highest)	Median Home Price	States With the Highest Immigration From California	Median Home Price
California	\$787,000	Texas	\$348,000
Hawaii	\$750,000	Arizona	\$435,000
District of Columbia	\$626,000	Florida	\$402,000
Colorado	\$612,000	Nevada	\$437,000
Washington	\$602,000	Washington	\$602,000
		North Dakota	\$289,000

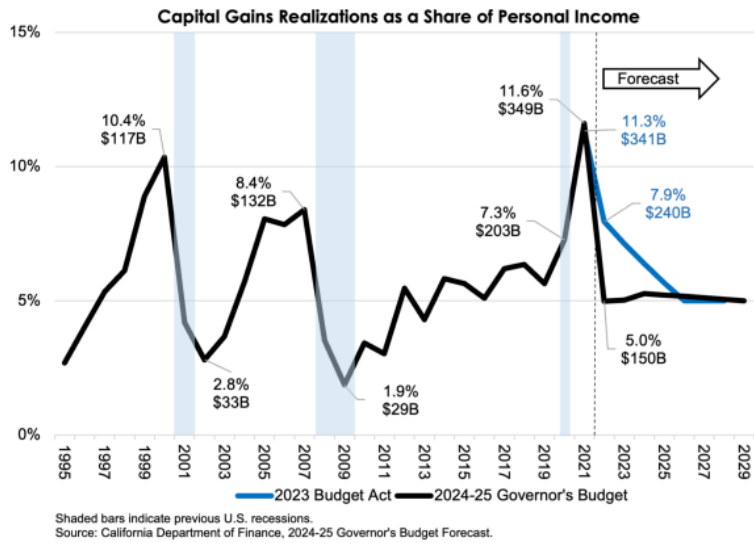
Source: Forbes Business Insider

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# Governor's Proposals for the 2024-25 State Budget and K-12 Education

## Capital Gains Realizations as a Share of Personal Income

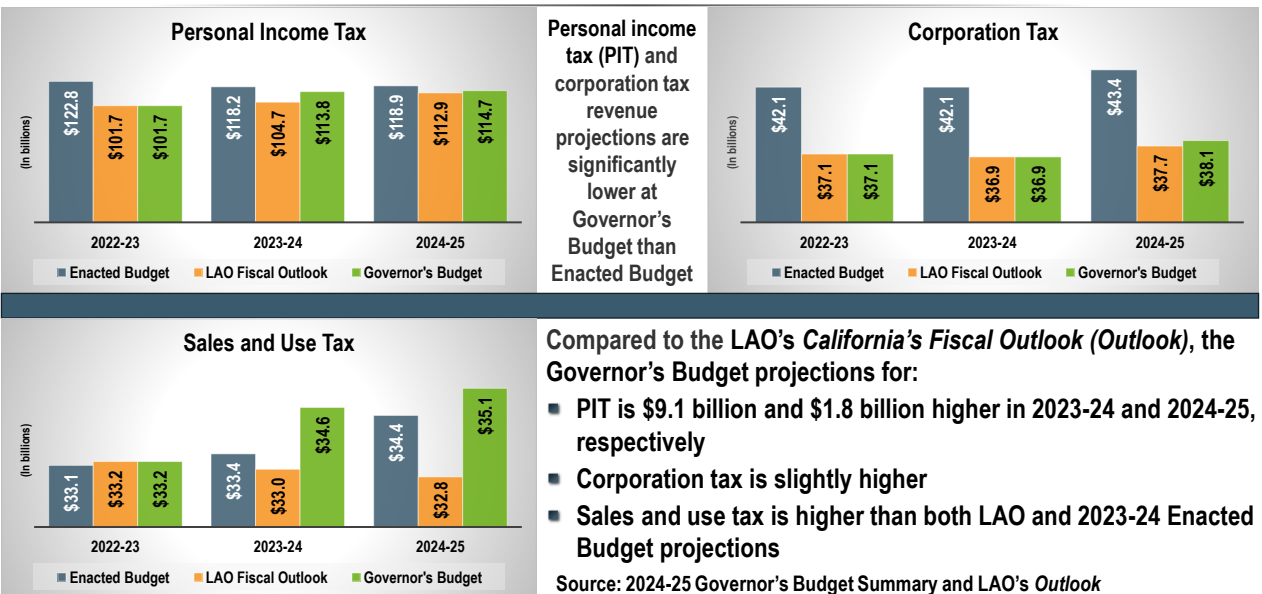


Source: 2024-25 Governor's Budget Summary

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## Big Three Taxes—Governor's Budget vs. LAO's Outlook



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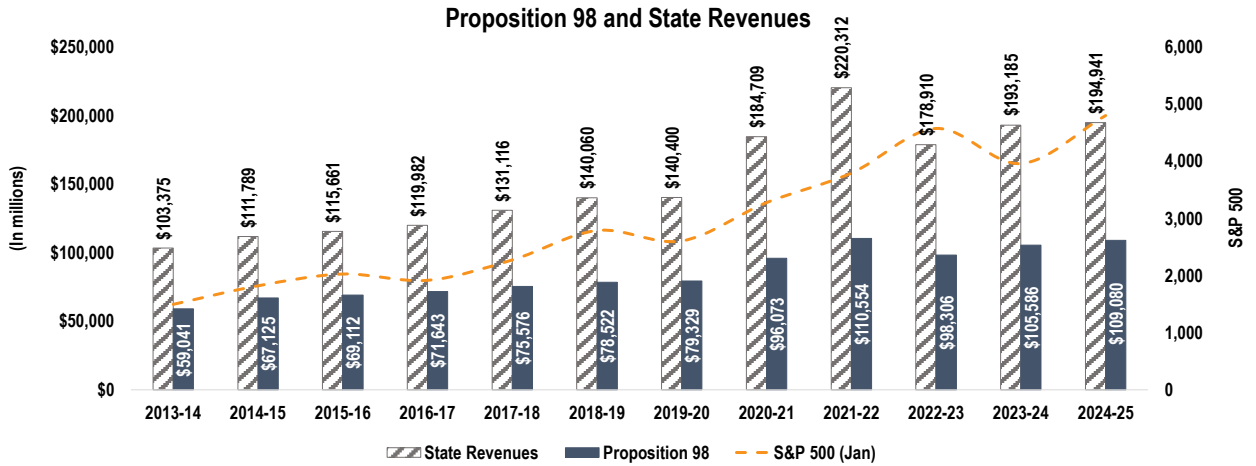
**Chris Ferguson**  
Program Budget Manager  
California Department of Finance

## **Proposition 98**

# Governor's Proposals for the 2024-25 State Budget and K-12 Education

## Proposition 98 Over Time

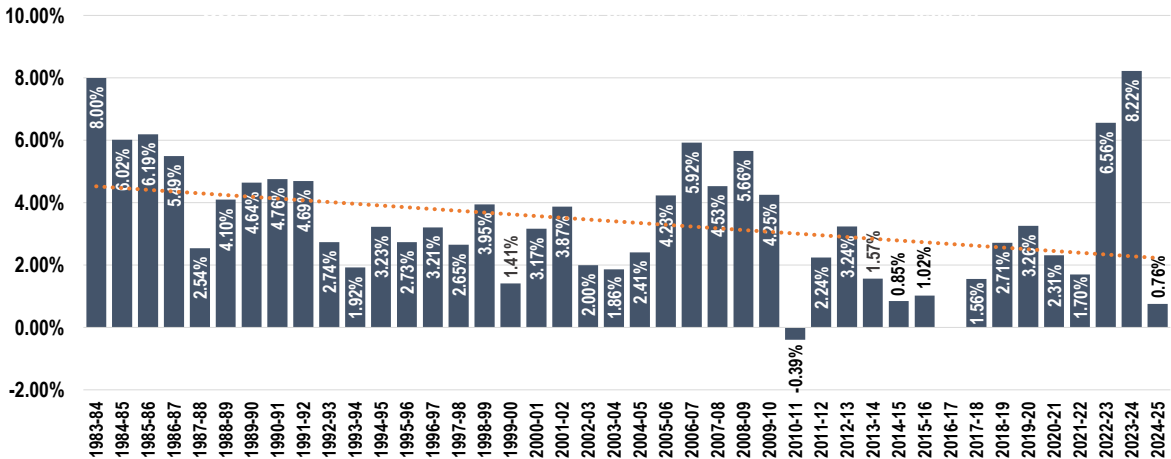
- As we have noted before, General Fund revenues rely heavily on California's top earners
- Even with the downward adjustments, Proposition 98 continues an upward overall trend



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## Historical Statutory COLAs

- The statutory COLA for 2024-25 feels anomalous relative to the last two years, but when looking back, COLA is beginning to normalize to historical trends—COLAs above 6% are the anomalies



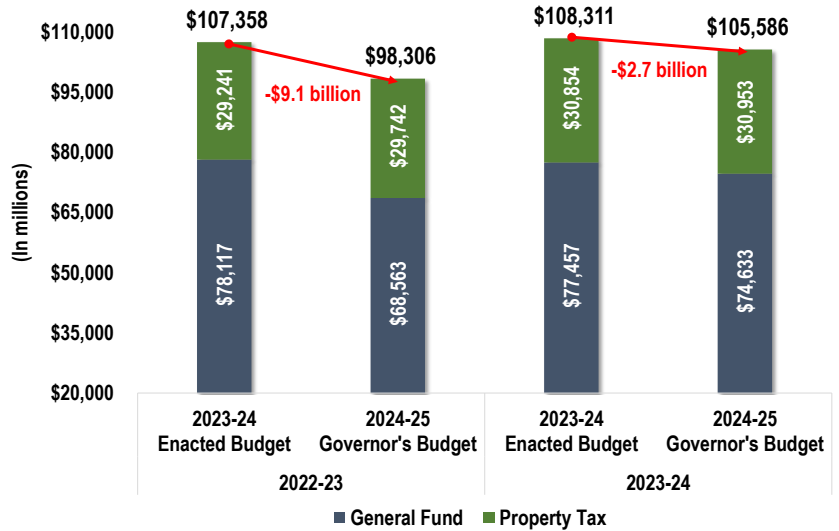
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# Governor's Proposals for the 2024-25 State Budget and K-12 Education

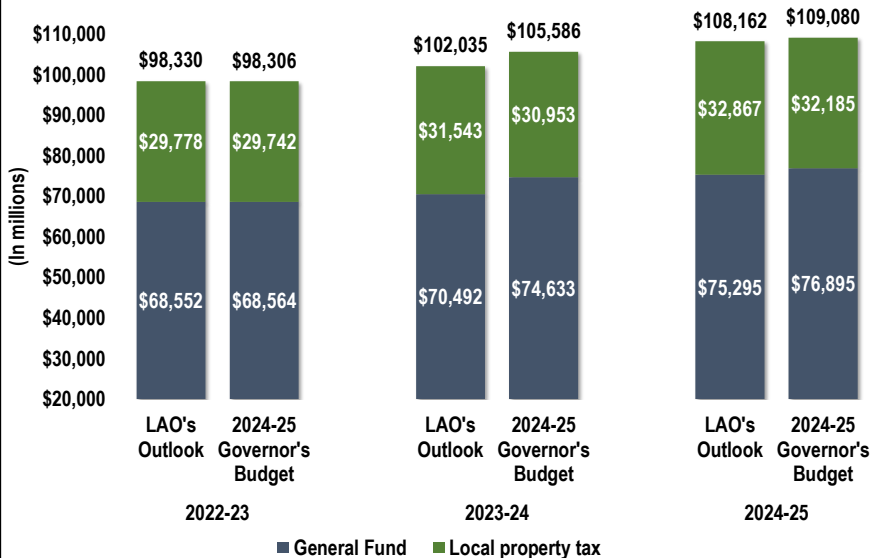
## Proposition 98—2022-23 and 2023-24

- The Governor's Budget adjusts the prior- and current-year Proposition 98 levels from 2023-24 Enacted Budget levels
  - 2022-23: -8.4%
  - 2023-24: -2.5%
- The sole driver of the change is less-than-expected state General Fund revenues
  - Local property tax assumptions are relatively unchanged



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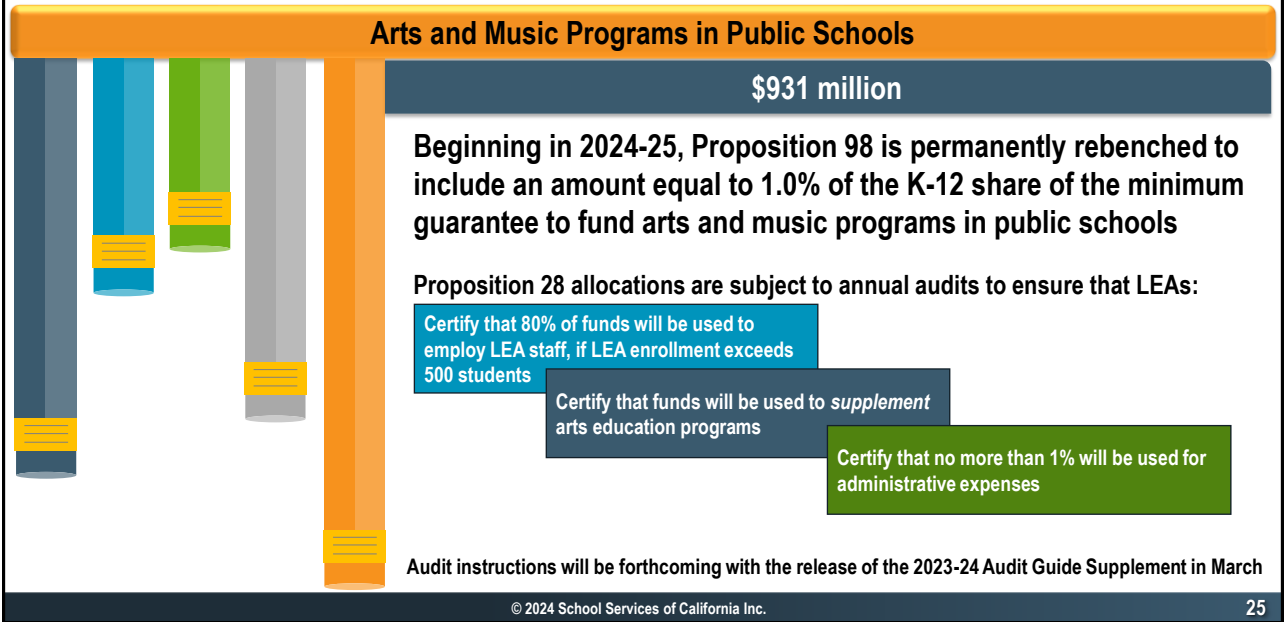
## Proposition 98—Governor's Budget vs. LAO's Outlook



- There is a \$4.5 billion difference in the minimum guarantee between the LAO's Outlook and the Governor's Budget for the current and budget year
  - 2023-24: \$3.6 billion
  - 2024-25: \$0.9 billion
- Again, the driver is a \$15.3 billion difference in state General Fund revenue assumptions
  - The LAO assumes modestly higher local property taxes

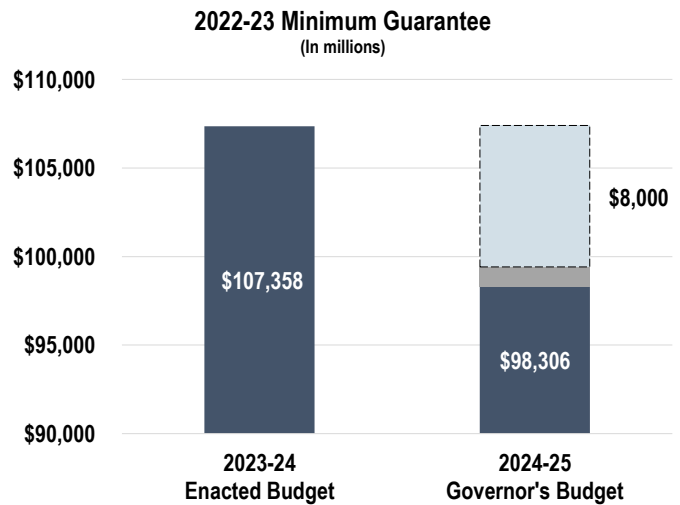
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## Proposition 98: Arts and Music Instruction (Proposition 28)



## Proposition 98—Allocating Above the 2022-23 Minimum Guarantee

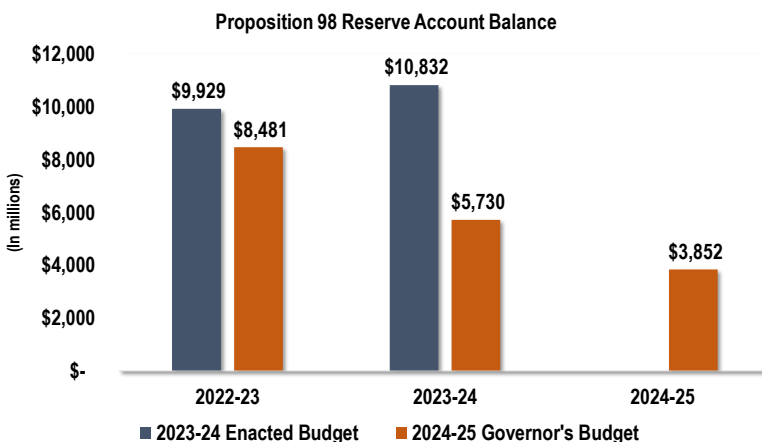
- The treatment of the significant drop in Proposition 98 in 2022-23 is critical
    - Left unaddressed, it can create an increased state obligation in the future
    - But an unmitigated cut in funding for a year that's already over would be untenable (if not impossible) for LEAs
- The Governor's Budget proposal enables LEAs to retain the additional funding in 2022-23 with the intention of accounting for it in the future



## Proposition 98 Reserve

- California's Constitution determines deposits into and withdrawals from the Proposition 98 reserve
- The proposed withdrawals are discretionary and require the declaration of a budget emergency

Deposits and Withdrawals (In millions)		
Fiscal Year	2023-24 Enacted Budget	2024-25 Governor's Budget
<b>Deposits</b>		
2022-23	\$1,787	\$339
2023-24	\$903	\$288
2024-25	-	\$752
<b>Withdrawals</b>		
2022-23	-	-
2023-24	-	\$3,039
2024-25	-	\$2,630



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## Rest of Proposition 98—California Community Colleges

Student Centered Funding Formula	\$69.1 million (ongoing) 0.76% COLA
Select Categorical Programs	\$9.3 million (ongoing) 0.76% COLA
Enrollment Growth—0.5%	\$29.6 million (ongoing)
Nursing Program Partnerships	\$60.0 million (one-time)

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## What's Not in the Education Budget?



### Proposition 98 Cuts

Despite the significant drop in the minimum guarantee from 2021-22 to 2022-23, the Governor's Budget proposes no cuts in overall Proposition 98 funding

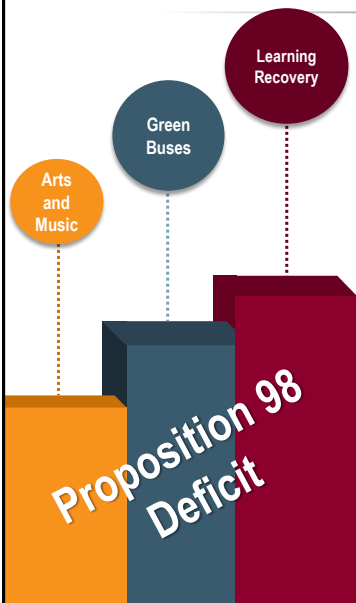
### Deferrals

Due to the Governor's Budget revenue assumptions and the Administration's treatment of the Proposition 98 minimum guarantee, there is no need for the state to defer payments to LEAs

### Sweeps

Unlike last year, the Governor's Budget does not include any proposals to sweep unallocated funds from programs, such as the Community Schools Partnership Program, so LEAs planning for those funds can breathe a sigh of relief . . . *for now*

## Proposition 98 Deficit



- While rising costs related to annual increases to local apportionments for K-14 agencies are abating in 2024-25, recall that the state began deficit spending in Proposition 98 in 2023-24
- The Governor's Budget continues the trend of deficit spending to:
  - Address an \$11.8 billion drop in Proposition 98 revenues in 2022-23 and 2023-24
  - Backfill for expired one-time funding used to pay for the 8.22% COLA in 2023-24
  - Pay for program cost increases from a 0.76% COLA in the budget year
  - Address an unexpected deficit in 2022-23 stemming from the costs associated with, in part, a 6.70% COLA augmentation

## The Risks to Proposition 98

### General Fund Condition

The conditions that create volatility and vulnerabilities for state revenues pose risks for education funding

- Economic shocks
- Wall Street performance

### COLA

2024-25 COLA of 0.76% assumes no increases in the costs of goods and services governments buy in the last quarter of 2023 and the first quarter of 2024 (not likely)

If COLA increases by May, it will exacerbate the Proposition 98 deficit



### Proposition 98 Deficit

Spending beyond the means of Proposition 98 in the short-term creates risk for the out-years

The minimum guarantee may not be able to grow its way out of the deficit

### Key Budget Assumptions

The assumptions that undergird the State Budget and Proposition 98 are critical for stable local planning

If revenues fall or costs rise, it will exacerbate the Proposition 98 problem

## Local Impacts and Operational Considerations

# Governor's Proposals for the 2024-25 State Budget and K-12 Education

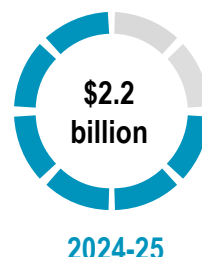
## LCFF Overview

- The Governor's Budget once again relies on one-time funding to meet the ongoing obligation to the Local Control Funding Formula (LCFF)
  - Of the proposed \$5.7 billion PSSSA withdrawals across the current and budget year, \$5.0 billion is proposed to be allocated for the purposes of supporting the LCFF

2023-24 Enacted Budget



2024-25 Governor's Budget

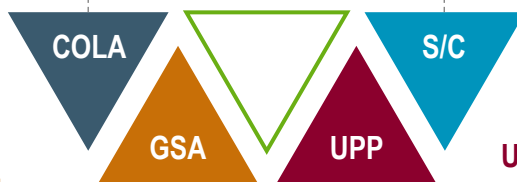


## 2024-25 LCFF Funding Factors

0.76% estimated statutory COLA applied to the base grants and transitional kindergarten (TK) and home-to-school transportation add-ons

Grade span adjustments (GSAs) applied as percentage increases to the base grants

- Grades TK-3—10.4%
- Grades 9-12—2.6%



Supplemental and concentration (S/C) grants calculated based on the UPP

Unduplicated pupil percentage (UPP)—LEA's enrolled students who are English learners, free or reduced-price meal program eligible, or foster youth

## 2024-25 LCFF Funding Factors

Grade Span	TK-3	4-6	7-8	9-12
2023-24 Base Grant per ADA <sup>1</sup>	\$9,919	\$10,069	\$10,367	\$12,015
0.76% COLA	\$75	\$77	\$79	\$91
2024-25 Base Grant per ADA	\$9,994	\$10,146	\$10,446	\$12,106
GSA	\$1,039	–	–	\$315
2024-25 Adjusted Base Grant per ADA	\$11,033	\$10,146	\$10,446	\$12,421
20% Supplemental Grant per ADA <sup>2</sup>	\$2,207	\$2,029	\$2,089	\$2,484
65% Concentration Grant per ADA <sup>3</sup>	\$4,965	\$4,566	\$4,701	\$5,589
<b>TK Add-On (inclusive of COLA)</b>	<b>\$3,067</b>	<b>–</b>	<b>–</b>	<b>–</b>

<sup>1</sup>Average daily attendance

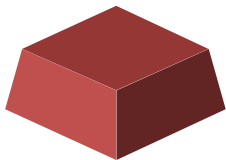
<sup>2</sup>Maximum amount per ADA—to arrive at LEA’s grant amount, multiply adjusted base grant per ADA by 20% and UPP

<sup>3</sup>Maximum amount per ADA—to arrive at LEA’s grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

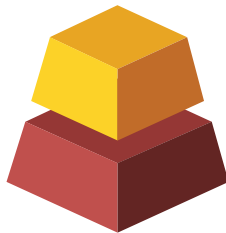
## COE LCFF Funding Factors—Operations Grant

- All three components get the benefit of the 0.76% estimated statutory COLA<sup>1</sup>

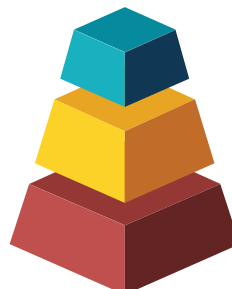
**Per County**  
Base amount for each county office of education (COE)  
\$878,779



**Per School District**  
Uniform amount per district in the county  
\$349,805



Per ADA	
Based on countywide ADA	
Countywide ADA	Amount per ADA
1-30,000	\$110.05
30,001-60,000	\$96.66
60,001-140,000	\$83.26
Greater than 140,000	\$69.86

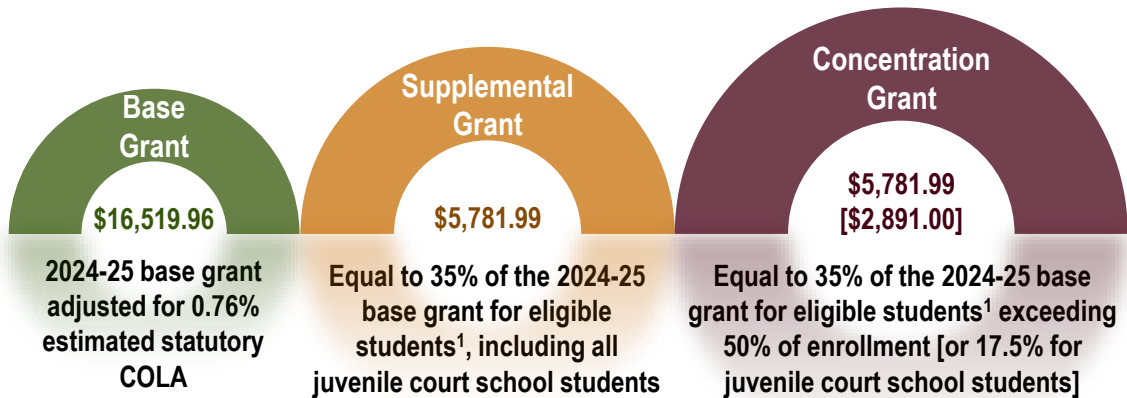


<sup>1</sup>Note that COEs with excess property tax revenue do not receive the benefit of COLA



# Governor’s Proposals for the 2024-25 State Budget and K-12 Education

## COE LCFF Funding Factors—Alternative Education Grant



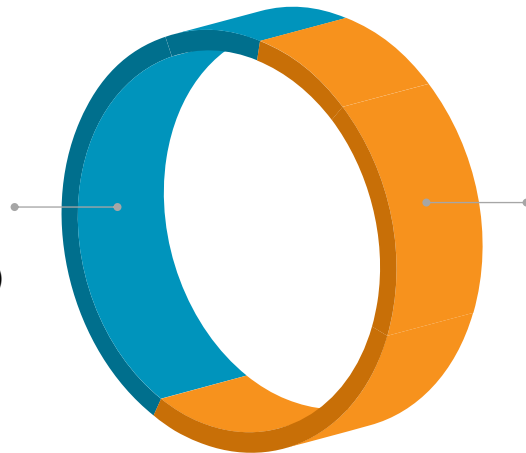
Effective 2023-24, COE ADA is based on the sum of:  
 Greater of current, prior, or the average of the three most recent prior fiscal years +  
 Current-year ADA for county charter schools established per Education Code Section (EC §) 47605.5

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

## COE LCFF Funding Factors—Add-Ons

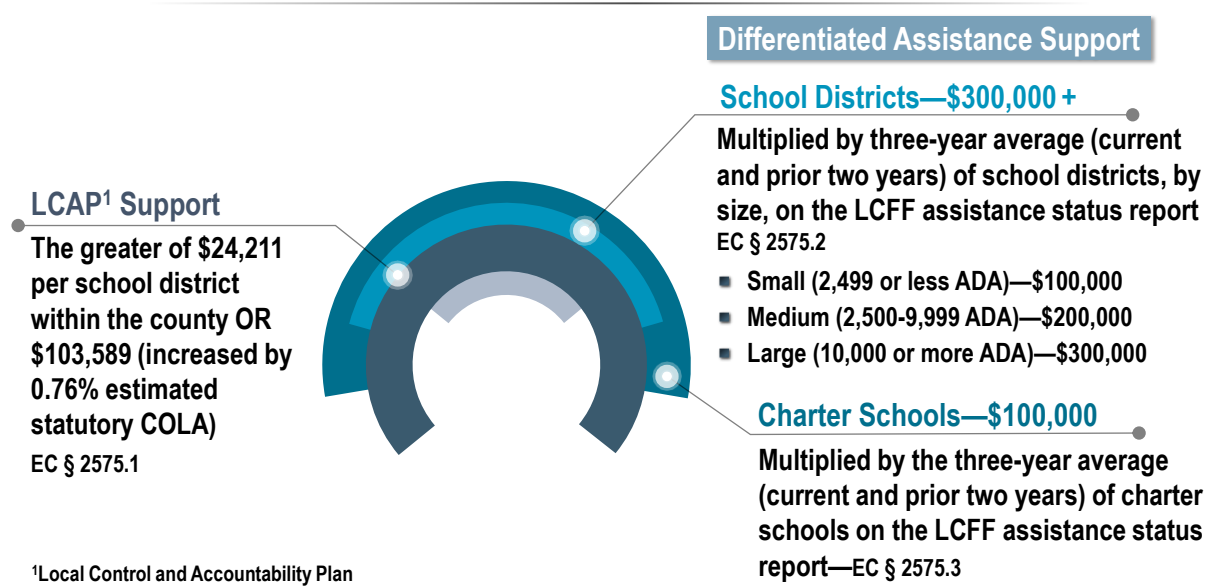
- Included as part of the alternative education grant calculation
  - Therefore, community funded and hold harmless COEs do not receive additional funding

**Juvenile Court School**  
 Provides \$200,000 for each COE operating at least one juvenile court school  
 EC § 2574(e)(3)



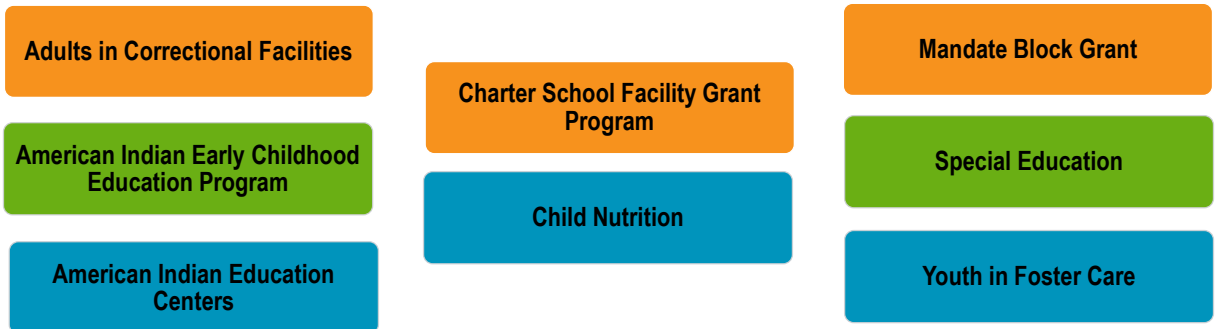
**County Community School**  
 Provides \$200,000 for each COE operating at least one county community school  
 EC § 2574(e)(4)

## COE LCFF Funding Factors—LEA Support



## State Categorical Programs Receiving COLA

- The Governor’s Budget includes \$65 million to fund the 0.76% COLA for the Equity Multiplier and the following programs:



## Equity Multiplier—2024-25 Investment

- The Governor’s Budget maintains the investment introduced as part of the 2023-24 Enacted Budget

**2024-25 investment, inclusive of 0.76% COLA: \$302.3 million**

- All other eligibility and allocation provisions remain the same



### Eligibility

LEAs, excluding nonclassroom-based charter schools, with schools with a prior-year nonstability rate >25% and a prior-year socioeconomically disadvantaged pupil rate >70%

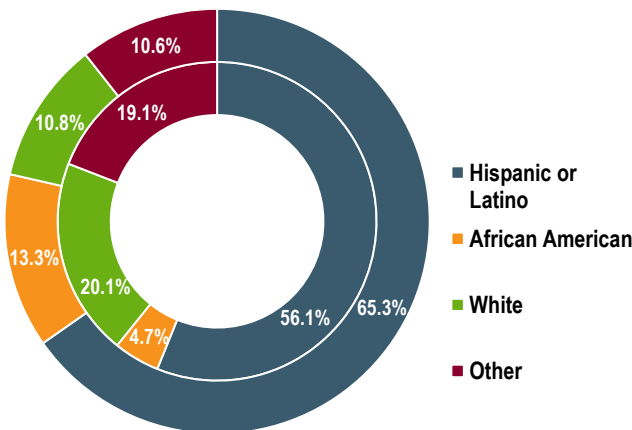
### Allocation

Funding allocated per student, using school’s total prior-year adjusted cumulative enrollment

- Minimum of \$50,000 per eligible school

## Equity Multiplier—2023-24 Allocation

Ethnic Breakdown of Students in Eligible Schools



Source: Inner ring—2022-23 California Longitudinal Pupil Achievement Data System (CALPADS) enrollment, statewide  
Outer ring—2022-23 CALPADS enrollment, Equity Multiplier eligible schools

- Nearly 1,000 eligible schools across more than 400 COEs, school districts, and charter schools
  - Includes 89 schools in 59 school districts that do not receive LCFF concentration grant funds
- Total enrollment across qualifying schools, as of October 2022: approximately 190,000
- Total adjusted cumulative enrollment, 2022-23: almost 280,000
- 2023-24 per pupil estimate: \$1,052.48
  - Funding per pupil will differ in 2024-25 based on the number of eligible schools and students, as well as increased funding due to the 0.76% estimated statutory COLA

# Governor’s Proposals for the 2024-25 State Budget and K-12 Education

## Mandate Block Grant

- The Governor proposes to apply the 0.76% statutory COLA to the Mandate Block Grant (MBG), which would increase the 2024-25 MBG rates as follows:

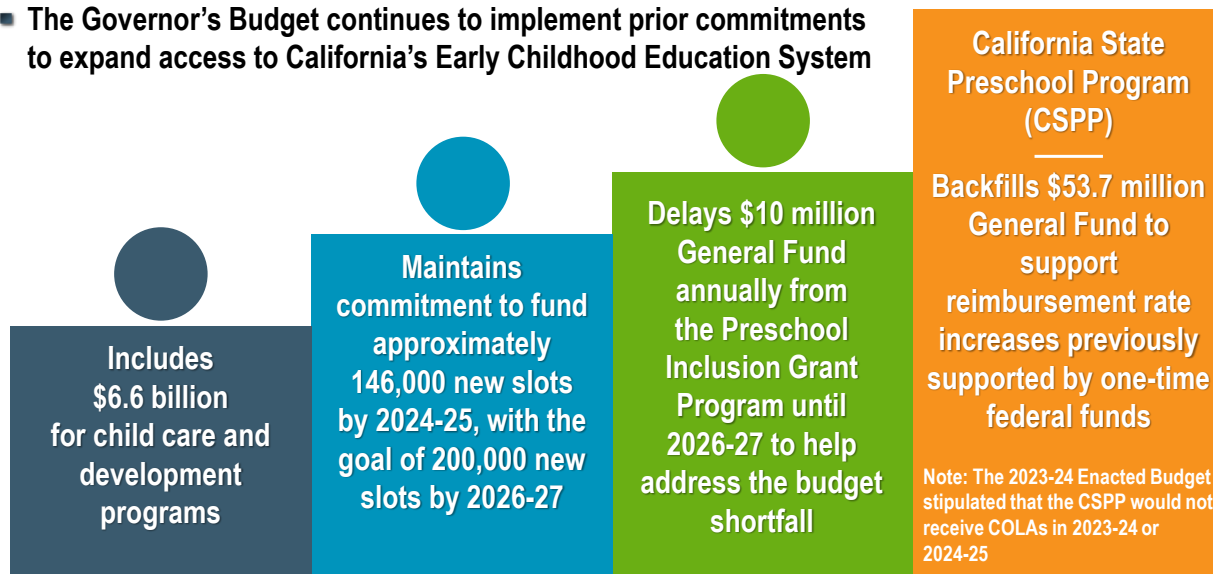
Grade Span	School Districts	Charter Schools	COEs	
K-8	\$38.10	\$20.00	\$38.10	\$1.28 <sup>1</sup>
9-12	\$73.39	\$55.59	\$73.39	

- Beginning with the 2025-26 school year, LEAs will be required to screen students in grades K-2 for risk of reading difficulties, including dyslexia
  - To support this mandate, the Governor proposes to add \$25 million ongoing to the MBG, which would increase the above rates in the final 2024-25 State Budget Act

<sup>1</sup>Per 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

## State Preschool and Child Care

- The Governor’s Budget continues to implement prior commitments to expand access to California’s Early Childhood Education System

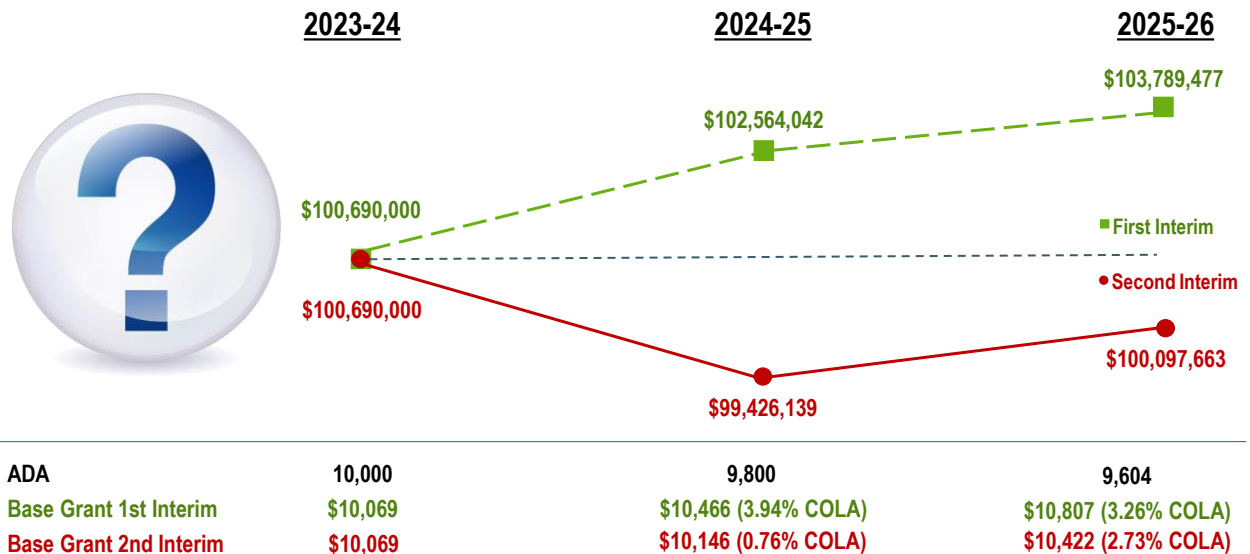


## Fluctuating Statutory COLAs From the Department of Finance

- The changing statutory COLA is NOT related to the state’s financial health
  - Rather, the statutory COLA is computed using federally aggregated metrics
- The statutory COLA is a calculated percentage, but the Governor and Legislature must still determine whether there is sufficient money to fund the statutory COLA
- The significant projected decline in 2024-25 is the result of two primary factors:
  - Reversal in price increases that occurred in 2022
  - Revisions to historical data points

	2024-25	2025-26	2026-27
January 2024	0.76%	2.73%	3.11%
June 2023	3.94%	3.29%	3.19%
<b>Percentage Point Decrease</b>	<b>-3.18</b>	<b>-0.56</b>	<b>-0.08</b>

## A Tale of Two Multiyear Projections— LCFF Revenues First Interim to Second Interim



# Governor's Proposals for the 2024-25 State Budget and K-12 Education

## SSC Financial Projection Dashboard

		Planning Factors				
		2023-24	2024-25	2025-26	2026-27	2027-28
DOF <sup>1</sup> Planning COLA		8.22%	0.76%	2.73%	3.11%	3.17%
California CPI		3.36%	2.83%	2.70%	2.72%	2.72%
CalSTRS <sup>2</sup> Employer Rate		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS <sup>3</sup> Employer Rate		26.68%	27.80%	28.50%	28.90%	30.30%
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) <sup>4</sup>	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76

<sup>1</sup>Department of Finance <sup>2</sup>California State Teachers' Retirement System, <sup>3</sup>California Public Employees' Retirement System,

<sup>4</sup>COE Mandate Block Grant: \$38.10 per ADA grades K-8; \$73.39 per ADA grades 9-12; \$1.28 per unit of countywide ADA

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

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## CalSTRS Employer Contribution Rates

- Similar to CalPERS, the Governor does not include any new funding towards CalSTRS relief for LEAs
- SSC recommends that LEAs anticipate a CalSTRS employer contribution rate of 19.10% in 2024-25 based on the latest information available from CalSTRS

Effective Date	CalSTRS Funding Plan Increases	
	Rate	Year-Over-Year change
July 1, 2013	8.25%	No increase since 1986
July 1, 2014	8.88%	0.63%
July 1, 2015	10.73%	1.85%
July 1, 2016	12.58%	1.85%
July 1, 2017	14.43%	1.85%
July 1, 2018	16.28%	1.85%
July 1, 2019	17.10%	0.82%
July 1, 2020	16.15%	-0.95%
July 1, 2021	16.92%	0.77%
July 1, 2022	19.10%	2.18%
July 1, 2023	19.10%	0.00%
July 1, 2024	19.10%	0.00%
July 1, 2025	19.10%	0.00%

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## CalPERS Employer Contribution Rates

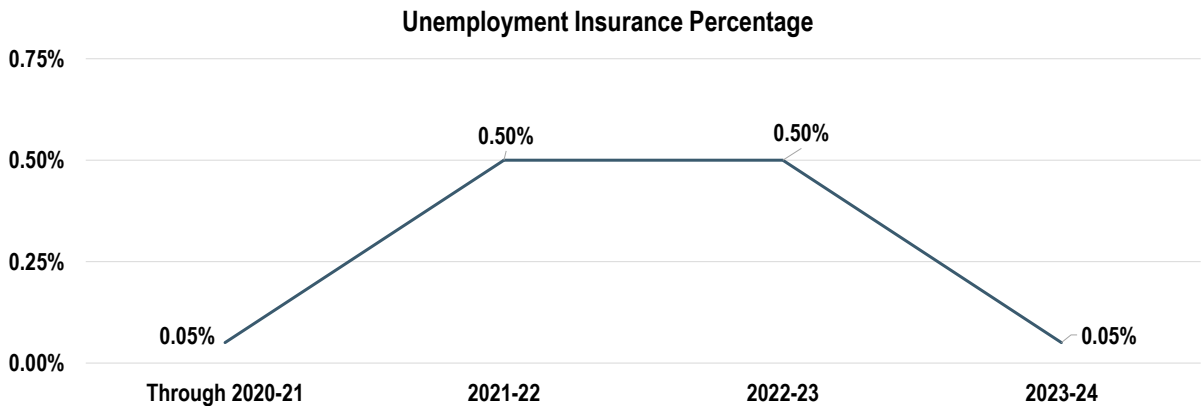
- The Governor did not propose providing CalPERS relief for LEAs
- Based on the latest information from CalPERS, the employer contribution rate for 2024-25 would increase from the current rate of 26.68% to 27.80%

	Actual	Projected				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Employer Contribution Rate	26.68%	27.80%	28.50%	28.90%	30.30%	30.10%

Source: CalPERS Schools Pool Actuarial Valuation as of June 30, 2022

## Unemployment Insurance

- Unemployment insurance rates have returned to pre-pandemic levels
- Rates are established annually by April 1 for the subsequent fiscal year





# Governor’s Proposals for the 2024-25 State Budget and K-12 Education

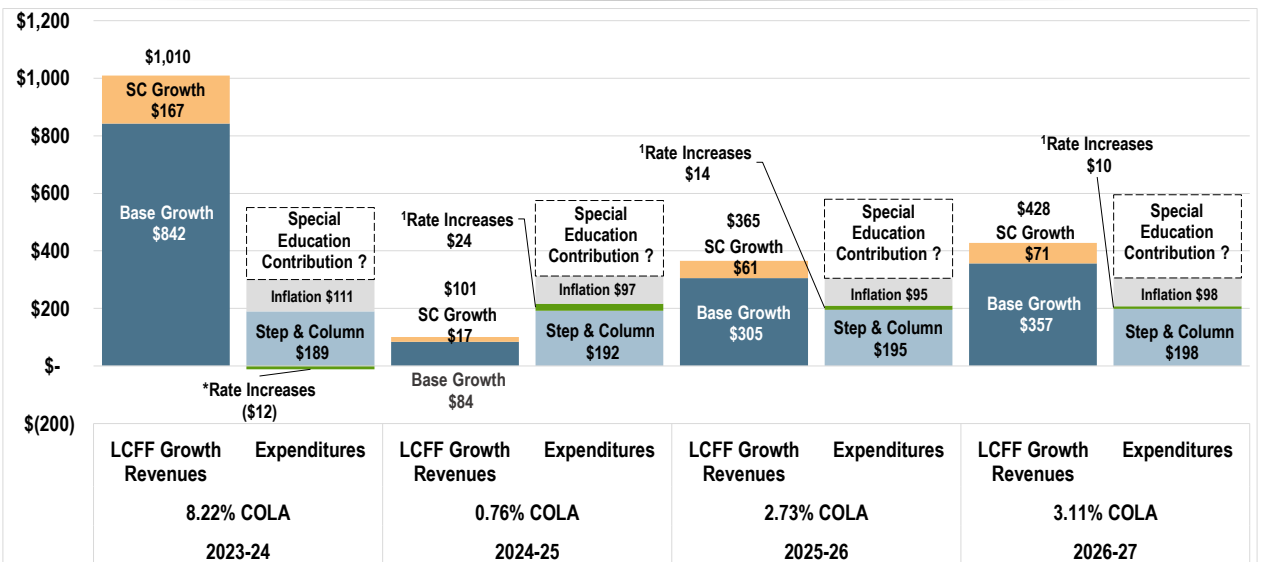
## Minimum Wage—Future Forecast

- The minimum wage increased to \$16.00 on January 1, 2024, and SSC projects an increase of about 40¢-50¢ each January thereafter
- Employers should review city or county ordinances to determine if any local minimum wage standards apply

Minimum Wage <sup>1</sup>	Effective Date: >25 Employees	Effective Date: ≤25 Employees	Exempt Minimum Salary (Weekly)	Exempt Minimum Salary (Monthly)	Exempt Minimum Salary (Annually)
\$15.50/hour	January 1, 2023		\$1,240	\$5,373	\$64,480
\$16.00/hour	January 1, 2024		\$1,280	\$5,547	\$66,560
\$16.50/hour	January 1, 2025		\$1,320	\$5,720	\$68,640
\$16.90/hour	January 1, 2026		\$1,352	\$5,859	\$70,304
\$17.30/hour	January 1, 2027		\$1,384	\$5,997	\$71,968
\$17.70/hour	January 1, 2028		\$1,424	\$6,171	\$74,048
\$18.20/hour	January 1, 2029		\$1,464	\$6,344	\$76,128

<sup>1</sup>Minimum wage is tied to the U.S. CPI for Urban Wage Earners and Clerical Workers, but is rounded and capped at 50¢ per year

## Multiyear Cost Forecast



<sup>1</sup>Includes increases to the CalSTRS and CalPERS employer contribution rates as well as any increases to Unemployment Insurance

## Impact of COVID-19 Protections on MYPs

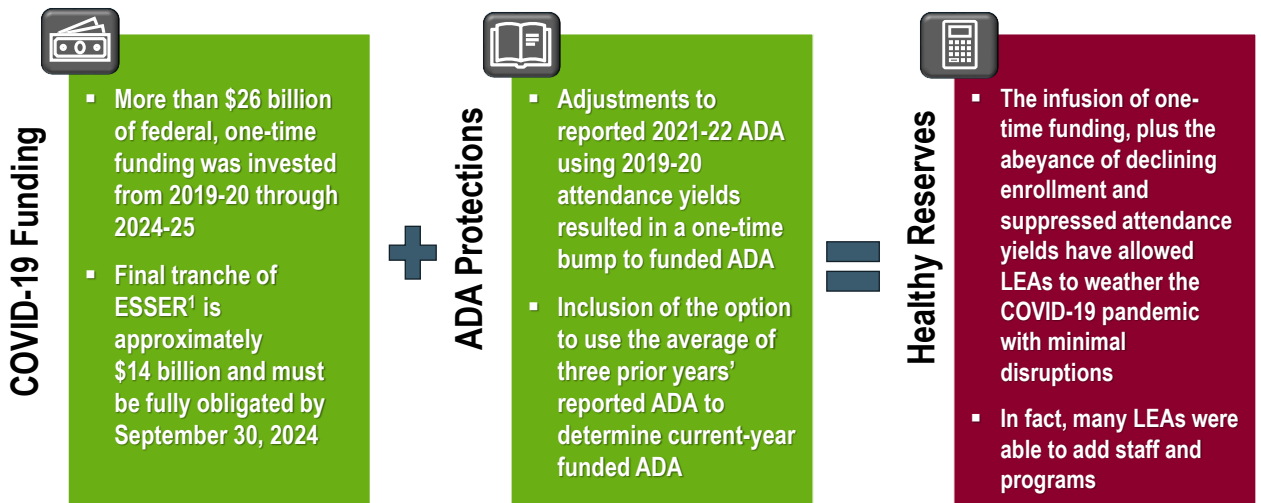
- LEAs have been benefiting from changes in law relative to funded ADA and have received billions of dollars in one-time pandemic relief, which LEAs have used for ongoing and one-time investments
- As the protections expire, the million-dollar question is—What is the exit strategy?
  - Stay on the 405, which is guaranteed to be a snarled mess or . . .



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## Impact of COVID-19 Protections on MYPs



<sup>1</sup>Elementary and Secondary School Emergency Relief Fund

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## Impact of COVID-19 Protections on MYPs

- Questions that LEAs should be able to answer heading into 2024-25
  - The answers, or lack thereof, will have a significant impact on an LEA's finances

When do the ADA protections stop providing a financial benefit?

The benefits of the 2021-22 ADA protection will not extend past 2024-25, but the option of using the prior three years' average will continue to be a financial safeguard for some LEAs experiencing declining enrollment

Is the LEA on track to spend the remainder of the federal pandemic dollars?

While managing a shortfall in state revenues, no LEA should be in the position of returning one-time federal dollars

Are the current expenditures of federal pandemic dollars for one-time or ongoing costs?

Many LEAs added staff with the one-time pandemic funds, and now that the funding is expiring, prudent planning should determine the outcome of those services

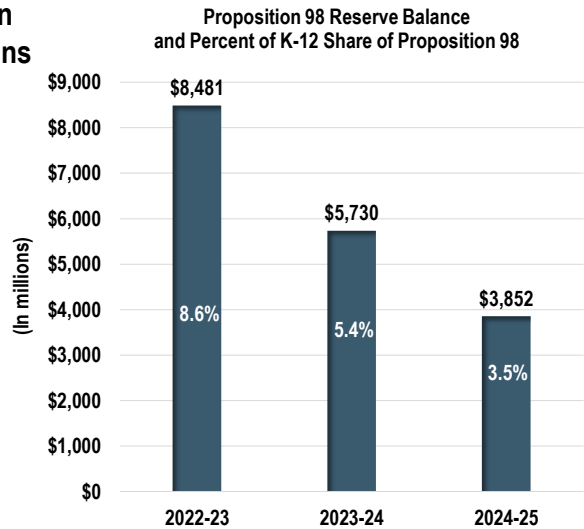
## Local Reserve Cap Compliance

**EC § 42127.01**—In a fiscal year immediately after a fiscal year in which the amount in the PSSSA is equal to or exceeds 3% of the combined total of General Fund revenues appropriated for school districts, a school district budget that is adopted or revised shall not contain a combined assigned or unassigned ending General Fund balance that is in excess of 10%

- Assigned and unassigned balances within the Special Fund for Other than Capital Outlay (Fund 17) must also be included within the 10% reserve cap
- The California Department of Education (CDE) should notify LEAs in March 2024 if the limit on school district reserves will be in effect for 2024-25
- The reserve cap requirement does not apply to small school districts (those with ADA fewer than 2,501 pupils) or basic aid school districts pursuant to EC § 42127.01(c)

## Local Reserve Cap

- Law limits local school district reserves to 10% in the subsequent fiscal year when certain conditions are met
- The Governor’s Budget reflects:
  - Deposits of \$339 million in 2022-23, \$288 million in 2023-24, and \$752 million in 2024-25
  - Discretionary withdrawals of \$3.0 billion in 2023-24 and \$2.7 billion in 2024-25
  - An account balance of \$5.7 billion in 2023-24 makes the reserve cap operative for 2024-25



## 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 paraprofessionals measured against the total General Fund expenditures of the district

### Required Percentages:

- Elementary school districts—60%
- Unified school districts—55%
- High school districts—50%

Certain objects, goals, functions, and categorical resources are automatically 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 Nonpublic Schools)
- Objects: 3701-3702 (Fringe Benefits for Retired Persons)
- Resource 1100 (Lottery)

## What Happens When You Fail the CEA?

### File an exemption with your COE

Demonstrate serious financial hardship—are teacher salaries comparable to districts with comparable conditions?

- School districts are exempt from EC § 41372 if no individual class<sup>1</sup> exceeds the following limits:
  - Elementary school districts—28 pupils
  - High school districts—25 pupils
  - Unified school districts—28 pupils in K-8 and 25 pupils in 9-12

### Funds withheld by your COE

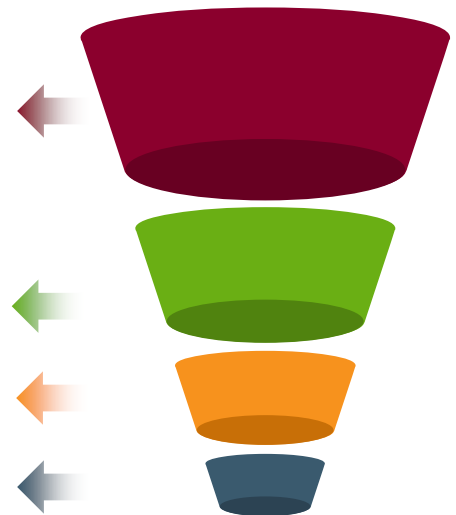
Until the determination of the application for exemption is made

### 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



<sup>1</sup>Individual class excludes courses in visual and performing arts, industrial arts, and physical education

## School Facilities

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

#### 2022-23 Enacted Budget

- Appropriated \$100 million for 2022-23
- Legislature “intended” to appropriate \$550 million in 2023-24

#### 2023-24 Enacted Budget

- Delayed \$550 million appropriation by one year to 2024-25

#### 2024-25 Governor’s Budget

- Proposes delaying \$550 million appropriation by another year to 2025-26

### School Facility Program

#### 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

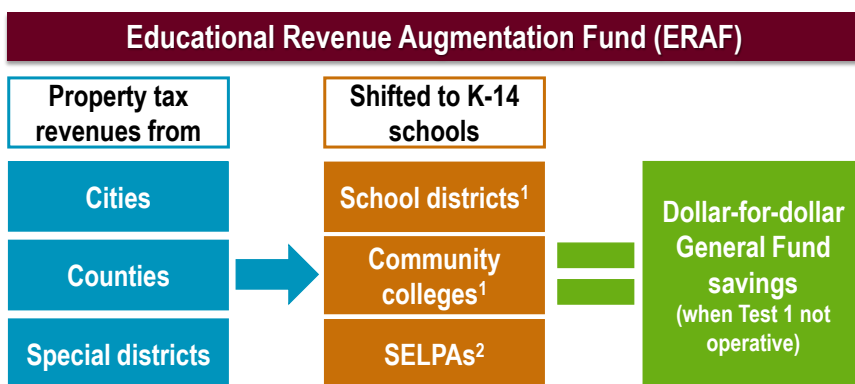
#### 2023-24 Enacted Budget

- 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

- Proposes reducing appropriation for 2024-25 to \$375 million

## ERAF and Charter Schools



- The Governor's Budget proposes statutory changes to clarify that charter schools are eligible to receive ERAF
  - Meant to explicitly address charter schools and their interaction with existing ERAF distribution statutes

<sup>1</sup>Excludes basic aid districts

<sup>2</sup>Special Education Local Plan Areas

## Instructional Continuity

The Governor's Budget proposes several instructional continuity measures

Attendance Recovery Time

Allow for Saturday school, intersessional school, and before/after school attendance

- Generates ADA-based funding
- Mitigates chronic absenteeism

Hybrid/Remote Instruction

Encourages LEAs to provide additional hybrid/remote instruction options for students unable to attend school in person

Instruction for Emergencies

For emergencies lasting longer than 5 days, LEAs would be required to offer

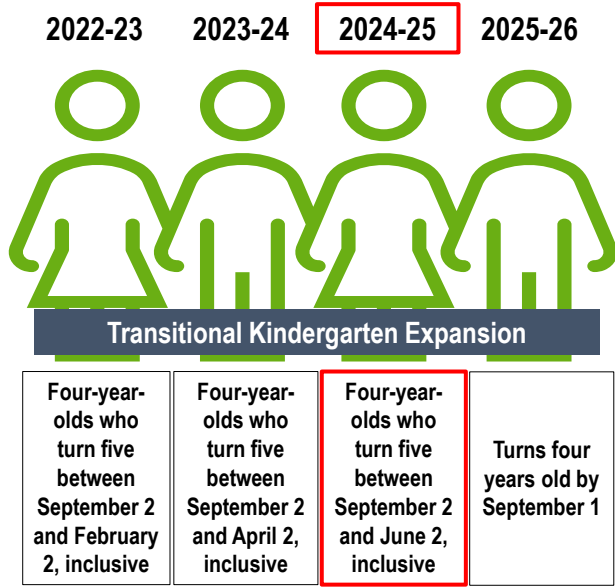
- Remote instruction, or
- Support to enroll in a neighboring LEA

The Governor's Budget proposes \$6 million one-time Proposition 98 funding to research and develop models of hybrid learning to support attendance and to develop a methodology for more detailed absence data reporting to the state

Note: Additional details regarding the impact to instructional time, attendance accounting, and compulsory education requirements is expected in trailer bill language

## Universal Transitional Kindergarten Implementation

- The 2023-24 Enacted Budget maintained implementation of universal TK, with no adjustments to the expansion of funded four-year-old students



- Universal TK is part of the California for All Kids plan—a whole child framework to which the Governor remains committed, and which includes investments in community schools, universal meals, and expanded learning opportunities

## Expanded Learning Opportunities Program

- There are no cuts, nor a COLA, proposed to the Expanded Learning Opportunities Program (ELO-P) for 2024-25
- And while the 2023-24 Enacted Budget did not include cuts, many LEAs may see a reduction in their total ELO-P amount this year

2022-23 State Investment in ELO-P Was \$4 billion	2023-24 State Investment in ELO-P Remained \$4 billion
<ul style="list-style-type: none"> <li>• Rate 1 LEAs: \$2,750 per pupil for LEAs with UPP ≥75%, in accordance with statute</li> <li>• Rate 2 LEAs: \$2,054 per pupil for LEAs with UPP &lt;75%</li> <li>• Rate 2 determined by first subtracting the total amount for all Rate 1 schools, with remaining amount distributed per the formula to Rate 2 schools</li> </ul>	<ul style="list-style-type: none"> <li>• Rate 1 LEAs: \$2,750 per pupil for LEAs with UPP ≥75%, in accordance with statute</li> <li>• Rate 2 LEAs: \$1,803 per pupil for LEAs with UPP &lt;75%</li> <li>• Rate 2 decreased by \$251.54 from 2022-23 because of a 3.27% statewide increase in classroom-based ADA in grades TK-6 used in the funding calculation, and no increase to the state budget allocation for the program</li> </ul>





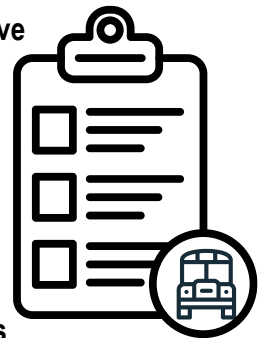
## Home-to-School Transportation Funding

- Home-to-school transportation entitlements are calculated as reimbursement for 60% of transportation costs, less the LCFF add-on, which receives the 0.76% COLA
  - If the LCFF add-on exceeds the reimbursement, LEAs will still receive the full LCFF add-on
  - Capital outlay and nonagency expenditures are excluded from reimbursement
- Funding is allocated to school districts and COEs—effective 2023-24, districts in which all schools have been converted to charter schools are not eligible for funding
- Requirements will be audited—an audit finding could result in a disallowance and funding owed to the state
  - Any disallowed funds would be recovered at the next available Principal Apportionment certification



## Home-to-School Transportation Plan

- An annually adopted Transportation Service Plan is required in order to receive reimbursement
  - The plan was to be adopted by April 1, 2023, and each year updated by April 1, primarily about the following fiscal/school year
- Plan must:
  - Include priority for planned services for students in grades TK-6 and low-income students
  - Describe how transportation will be accessible to students with disabilities and homeless youth
  - Describe how unduplicated students may access free transportation
  - Be developed in consultation with staff, regional transit authorities, local air pollution control districts, air quality management districts, parents, and students and adopted in an open meeting with opportunity for in-person and remote public comment





## Universal School Meals Program

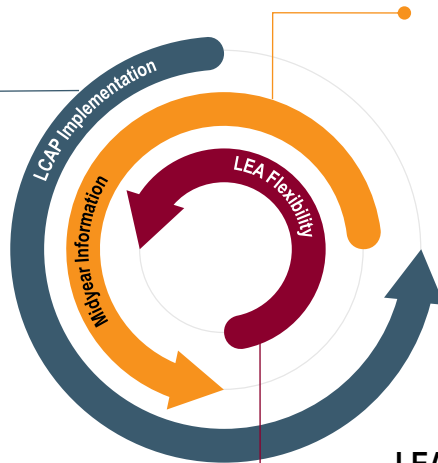
- In addition to applying the statutory COLA, the Governor proposes an increase of \$122.2 million ongoing to fully fund the universal school meals program in 2024-25
  - The state projects that over 845 million meals will be served in 2024-25
- Reminder: LEAs are required to provide breakfast and lunch to students that request a meal, free of charge
- In order to receive reimbursement under the program, your LEA must participate in both the National School Lunch Program and the School Breakfast Program



## Midyear Update to the 2023-24 LCAP

Starting in 2024, LEAs must present an update on implementation of the current-year LCAP to the local governing body

- By February 28 of each year
- At a regularly scheduled board meeting



The report must include:

- All available midyear outcome data related to metrics included in the current-year LCAP
- All available midyear expenditure and implementation data on all actions in the current-year LCAP

LEA determines how to present and report the required information to its local governing body

## LCAP Changes

The 2024-25 LCAP marks a new three-year LCAP cycle and requires a new template that includes the following changes:



Includes focused goals for each Equity Multiplier school that address:

- All student groups that have a red performance level on a state indicator
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable



Includes required actions to address all instances where any of the following have a red performance level on a state indicator:

- School
- Student group
- Student group within a school



Must include actions to implement work associated with differentiated assistance



LEA-wide actions and expenditures must include a metric to monitor the intended outcome



Long-term English learner students must be accounted for separately from English learner students

## 2023 Dashboard and Differentiated Assistance

- Return to full Dashboard for the first time since the pandemic
- All state indicators have a color, except for the College/Career Indicator, which is “Status” only
- “Change” returns, which allows LEAs to show how much they have changed relative to the 2021-22 school year



365 school districts, COEs, and charter schools identified for differentiated assistance



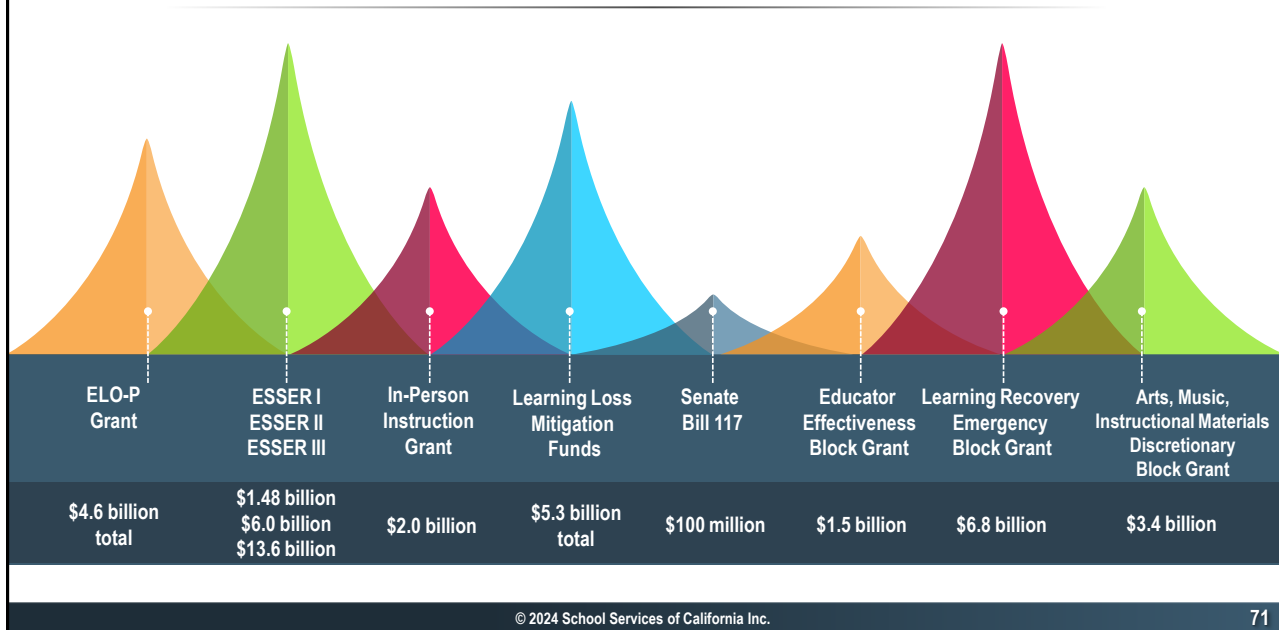
617 school districts and COEs identified for differentiated assistance (charter schools not eligible)



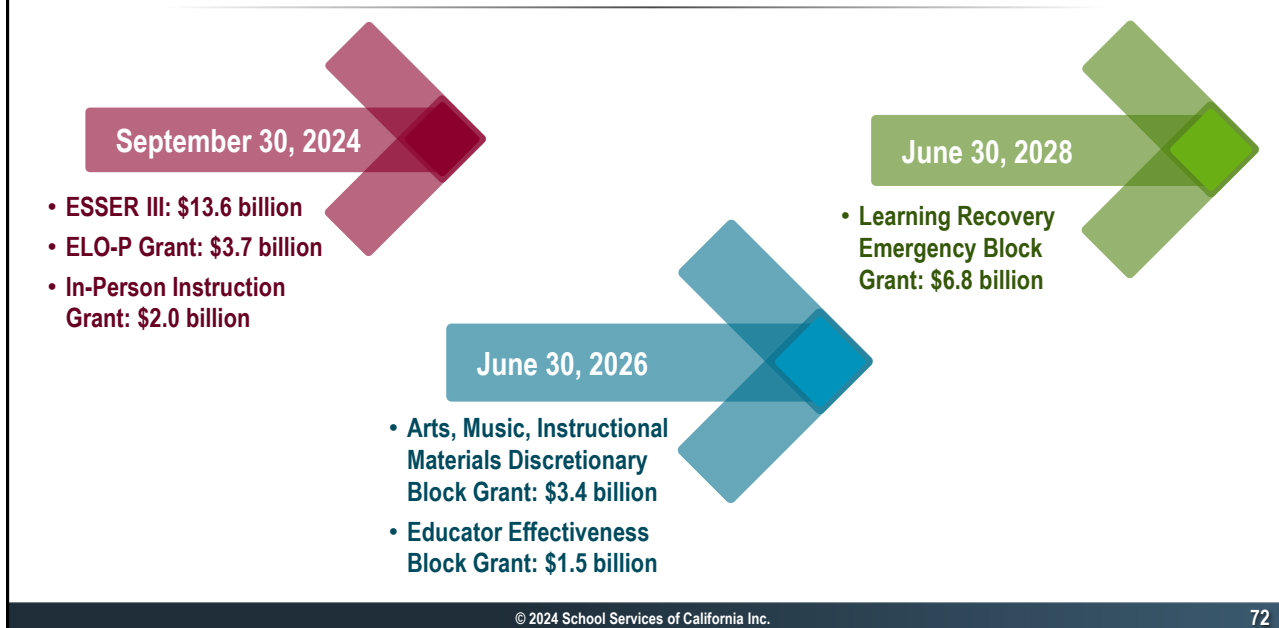
- 466 school districts and COEs identified for differentiated assistance
- 203 charter schools

# Governor's Proposals for the 2024-25 State Budget and K-12 Education

## One-Time Funds



## One-Time Funds—Deadlines



## Learning Recovery Emergency Block Grant

No cuts are proposed to the Learning Recovery Emergency Block Grant

### Amendments

However, the Governor suggests that the use of any remaining funds will focus on students most impacted by learning loss

### Educational Partner Feedback

A needs assessment and the development process used for the LCAP will guide how unspent funds are used

### Clarity

Trailer bill language should have more detail

## Master Plan for Career Education

On August 31, 2023, Governor Newsom signed Executive Order N-11-23, launching the development of a new Master Plan on Career Education (Master Plan)

- Phase 1: Convene interagency teams at the state and regional levels
- Phase 2: Engage in a 13-month planning process to investigate how existing policies, investments, and structures can be improved, culminating in the Governor's Master Plan scheduled for publication in the winter of 2024





The three goals of the Master Plan are to ensure that all Californians are:

- On-ramped into well-paying, purposeful careers
- Empowered to build real-life skills
- Able to access and afford a quality education throughout life



## Educator Pipeline Access

- In continued recognition of the teacher shortage, the Governor's Budget includes credentialing flexibilities that improve access to the teacher pipeline
  - Addresses an additional pathway in Career and Technical Education
  - Makes recommendations to support teachers and improve access to the educator pipeline

 Career and Technical Education	 Teacher Preparation
<ul style="list-style-type: none"> <li>• Directs the California Commission on Teacher Credentialing to create a new Elementary Arts and Music Education authorization</li> </ul>	<ul style="list-style-type: none"> <li>• Completion of a bachelor's degree would satisfy the basic skills requirement</li> <li>• Improve transcript review services to certify subject matter competency</li> </ul>
Increases access to the educator pathways for experienced artists to provide arts instruction in elementary school classrooms	Streamlines the credentialing application process and reduces testing costs for teacher candidates

## Collective Bargaining Trends—The Story Has Changed

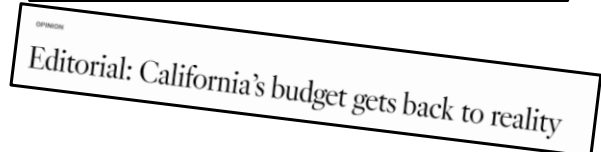
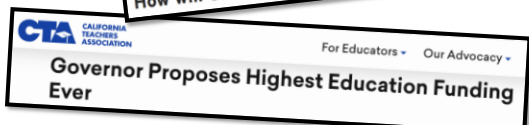
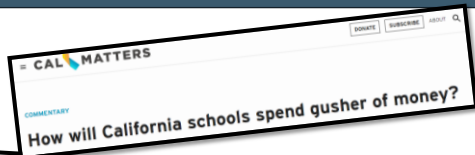
Let's Look at the Headlines:

2022-23

2023-24

- Historic compensation settlement agreements
- Costly language-related changes to contracts

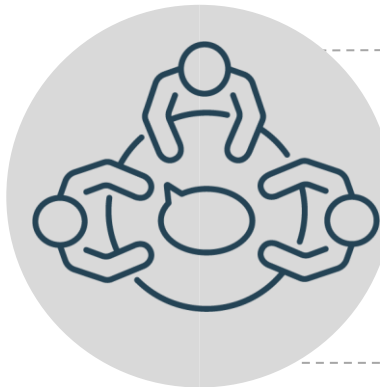
- Will receive less funding in 2024-25
- Evaluate the need for layoffs



## 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 remains consistent, signaling productive collective bargaining outcomes, but the journey has not been easy, or simple!



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

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

The proposed COLA for 2024-25 will not cover the statutory increases, which will pressurize the negotiating table

Source: PERB 2022-23 Annual Report

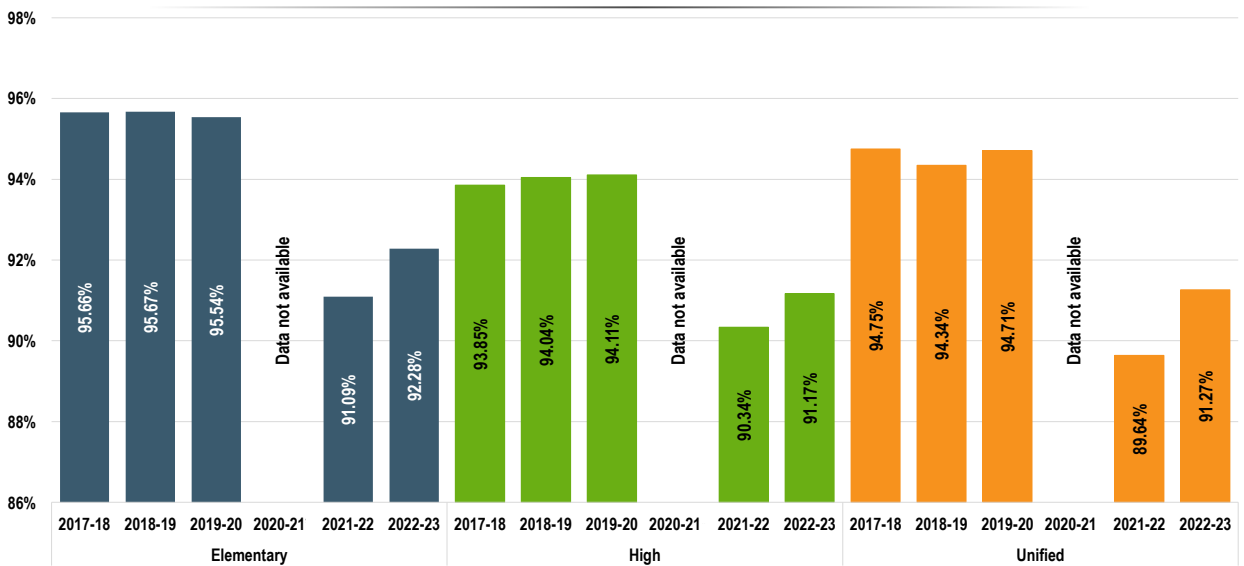
## Collective Bargaining Trends—Classified

Trends at the Table	Operational Advice
Continued interest in compensation	<ul style="list-style-type: none"> <li>Increased minimum wage statewide and for certain private sector groups may pressurize the salary schedule</li> <li>Have a plan to address compaction</li> <li>Advertise the whole package so potential employees see the benefit of working for an LEA</li> </ul>
Increase in hours	<ul style="list-style-type: none"> <li>Evaluate the LEA’s ability to combine positions and split fund them if necessary</li> <li>Avoid extending hours where coverage is not needed</li> <li>Get creative</li> </ul>
Contracting agencies	<ul style="list-style-type: none"> <li>Continue to build trust with labor partners</li> <li>Language that limits contracting out may prohibit an LEA from providing essential services</li> </ul>
Making part-time employees benefit eligible	<ul style="list-style-type: none"> <li>If the answer is no, cost out the various options for why providing benefits is not possible</li> <li>Providing full benefit coverage for part-time employees may increase the number of employees covered by up to 50%</li> <li>Communicate the cost and impact</li> </ul>

## Collective Bargaining Trends—Certificated

Trends at the Table	Operational Advice
Continued interest in compensation	<ul style="list-style-type: none"> <li>Determine LEA's scope of risk</li> <li>What can the LEA afford?</li> <li>Evaluate how the LEA compares to local districts that are competing for the same staff members</li> <li>Acknowledge sacrifices or changes that would have to be made to increase compensation</li> </ul>
Areas of social justice outside the scope of bargaining	<ul style="list-style-type: none"> <li>Understand that student and family needs play a vital role in student outcomes, but these do not belong inside a teacher’s contract</li> <li>If the work is important to both parties, consider a committee or task force</li> <li>Work with community partners</li> </ul>
Extra support for special education	<ul style="list-style-type: none"> <li>The special education shortage has created a critical need for LEAs</li> <li>Language supporting special education will have extra costs</li> <li>Prioritize based on impacts to student outcomes and sustainability</li> </ul>
Smaller class sizes	<ul style="list-style-type: none"> <li>Consider facility space as well as the ability to staff hard-to-fill positions</li> <li>Hard caps may limit an LEAs ability to lay off individuals to balance a budget</li> </ul>

## P-2 ADA to Enrollment Trends—2017-18 to 2022-23



Source: Second Principal Apportionment (P-2) ADA and CALPADS

# Governor’s Proposals for the 2024-25 State Budget and K-12 Education

## UPP Trends—2018-19 to 2022-23



**2.8%**

Average decline over the last five years across LEAs declining in UPP

Half of the districts in the state saw a decline in UPP—representing 43% of the state’s ADA



More than 30 districts are no longer receiving LCFF concentration grants due to this trend



**\$261**

2024-25 estimated per ADA revenue loss for a high UPP district with a decrease of 2.8%

## Collective Bargaining Fiscal Consideration

Bargain Dollars, Not Percentages

Sample District					
(All 4th through 6th Graders—2% Declining Enrollment)					
Year	Funded ADA		Base Grant \$ Per ADA		Total Funds
2023-24	10,000	✘	\$10,069	≡	\$100,069,000
2024-25	9,800	✘	\$10,069 + \$77 (0.76% COLA) = \$10,146	≡	\$99,430,800
Dollar Decrease					-\$638,200
Percent Change Year over Year					-0.64%

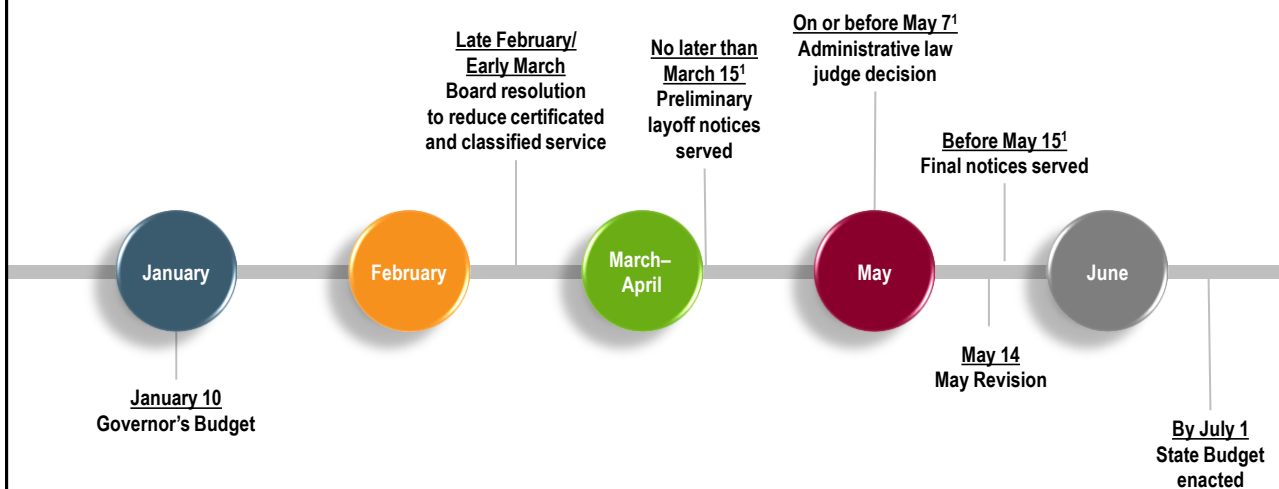


## Evaluating the Need for March 15 Notices

- LEAs that provided compensation increases and hired staff with temporary funding either need to identify ongoing funding and/or prepare for reductions effective in 2024-25
  - Especially in LEAs with declining enrollment
- Can current staff be reassigned to help alleviate the staffing shortage affecting the LEA?
- Identify attrition and retirement trends
  - “Intent to Return” forms and incentivizing early notices of retirement may decrease the number of March 15 notices to be distributed

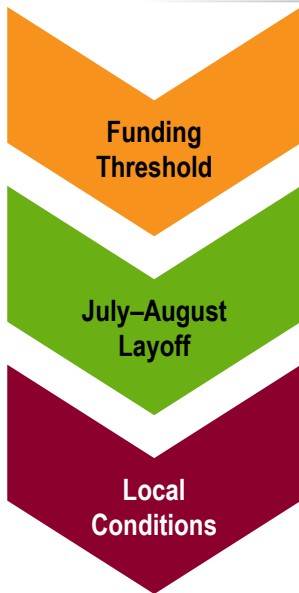
Increased student needs and operational demands drove staffing levels during the pandemic

## Certificated and Classified Layoffs and State Budget Timelines



<sup>1</sup>Statutory deadlines per EC § 44949, 44955, and 45117

## Summer Layoff Window



- 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 5 days after the Enacted Budget and August 15 of the fiscal year

- Total local LCFF apportionment per ADA can be affected by attendance yield, a declining UPP, and declining enrollment

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

## Layoff Planning—Critical Collaboration

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 and business identify the average cost of classified, certificated, and management positions to assist with savings estimates = number of positions impacted



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

## Employment Trends—Staffing With Emergency Resources

Many LEAs hired staff with temporary funding to bolster their workforce and to serve critical program and instructional requirements



- It is expected that the workforce trends will experience a downshift due to the termination of emergency resources and less staffing opportunities
  - LEAs will face difficult decisions about maintaining levels of service while dealing with less resources
- Identify ongoing funding and/or prepare for reductions effective in 2024-25 or the out-years
- The funding source can be switched to ongoing funding and the positions can be retained—this will be difficult during economic uncertainties and lower COLAs

## Employment Trends—Statewide Personnel Expenditures

- As we anticipate a change in statewide staffing levels due to the expiration of temporary funding resources—how will this impact the workforce?
- Should we expect an influx of “pink slips” in March 2024?

### Emergency Funding: Total Salary and Benefits

Year	ESSER and Other Emergency Funding Salary and Benefits	Total Salary and Benefits	Share of Total Salary and Benefits
2019-20	\$188,455,140	\$63,957,705,647	0.29%
2020-21	\$2,755,097,950	\$64,475,933,448	4.27%
2021-22	\$4,967,663,622	\$70,594,730,393	7.04%

- \$70 billion was spent on personnel expenditures in 2021-22; \$5 billion was emergency funding
- This is 7% of the LEA workforce funded with emergency funding

Source: Standardized Account Code Structure (SACS) Unaudited Actuals

## Employment Trends—Temporary Staffing Options

- Using one-time funding resources for emergency staffing needs is permitted, but the employee classification should reflect the temporary nature of the funding to avoid long-term impacts
  - A temporary categorical contract includes employment dates that align with availability of the funding source
  - Temporary staffing options do not require the layoff process to eliminate the position

Temporary Staffing Options	
<p><b>Certificated Employment</b></p> <p><b>EC § 44954</b> Temporary employees hired to replace permanent employees on leave or special assignment</p> <p><b>EC § 44909</b> Certificated staff hired in position funded with finite or categorical funding sources Employment contract must be categorical temporary contract</p>	<p><b>Classified Employment</b></p> <p><b>EC § 45103</b> Employment of classified staff on a short-term basis must not extend beyond 75% of the school year  (195 working days—including holidays, sick leave, and vacation, and irrespective of hours worked per day)</p>

## Operational Advice—Managing Temporary Employment



### Employment Status

- Avoid overuse of the certificated temporary contract during staffing uncertainties
- Audit certificated employment status and resolve classification issues
- Assess classified positions to ensure appropriate categorization of short-term and substitute employment

### Evaluate Programs

- Identify temporary funding sources and align reduction timelines—there are no flexibilities in the statutory layoff timeline!

## Recruitment Landscape—The Special Education Staffing Crisis

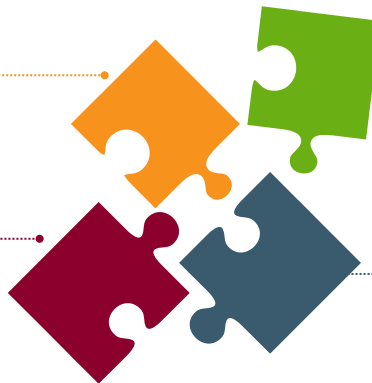
- The special education pipeline is severely depleted—forcing the use of contractors and vendors
  - Some LEAs have a special education workforce that is made up of more contractors than employees—has this become the impossible puzzle with no resolution?

### Paraprofessional Classifications

- All special education positions are impacted, but the paraprofessional classification is in a state of crisis
- Will this classification cease to exist because LEAs cannot compete with vendors?

### Compensation Concerns

- Classified salaries are an area of focus
- The cost of vendors are far higher than the cost of internal employees



### Position Control

- It is difficult to ascertain personnel expenditures because LEAs may encumber the position twice
  - Position control
  - Vendor contracts

### The HR and Special Education Intersect

- The special education program and HR have a complicated history:
  - HR struggles to meet needs
  - HR is not involved in staffing decisions

## Operational Advice—Addressing the Staffing Crisis

- Workforce shortages require a strategic recruitment approach—focus on the factors within your control and remove internal practices which create barriers in your ability to hire

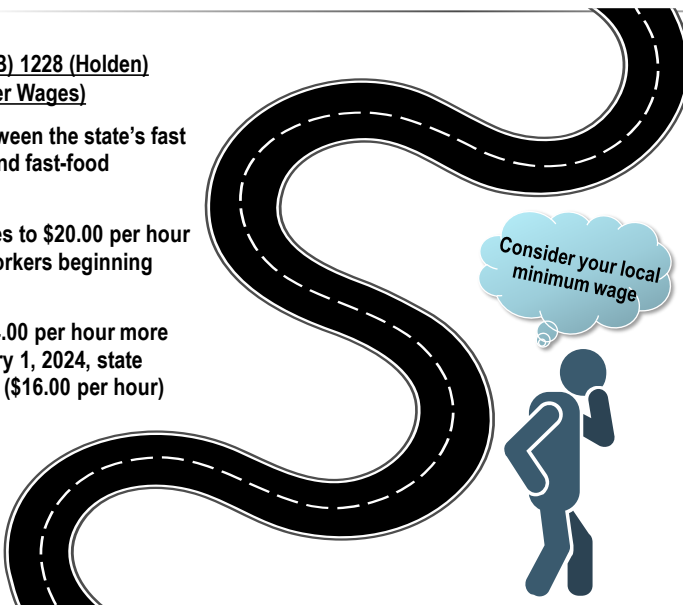
Employment Requirements	Recruitment Procedures	Job Descriptions and Organizational Structures
<ul style="list-style-type: none"> <li>• Examine testing requirements to determine if the test aligns with the assigned work</li> <li>• Ensure application requirements reflect the job qualifications</li> <li>• Identify application requirements that are eliminating candidates from consideration and remove them</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate recruitment cycles and minimize processing time for new hires by utilizing technology</li> <li>• Address contract language that is restrictive and limits internal transfers and reassignments</li> <li>• Set standards to prioritize recruitment within the HR department</li> </ul>	<ul style="list-style-type: none"> <li>• Update job descriptions for legal compliance and to reflect the current work requirements of positions</li> <li>• Reorganize departments experiencing high turnover due to organizational challenges or staffing misalignments</li> </ul>

National employment trends and other external factors will influence recruitment capabilities—reimagine the response to recruitment difficulties!

## Will AB 1228 Impact LEA Classified Employees?

### Assembly Bill (AB) 1228 (Holden) (Fast Food Worker Wages)

- Agreement between the state’s fast food workers and fast-food companies
- Increases 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, state minimum wage (\$16.00 per hour)



### LEA Impacts

- AB 1228 may impact LEA classified job classifications, which compete with the fast food industry
  - All classified jobs do not compete with fast food jobs—this is a targeted concern
- LEAs should be aware of AB 1228 and examine salary schedules to determine the classifications that may be impacted
  - In 2022, the average fast food worker hourly wage was \$16.21 per hour and average weekly hours were 36 hours per week

Source: Fast Food Accountability and Standards Recovery Act Survey

## Operational Advice—Classified Compensation

- Classified employment is complicated—statewide there are thousands of variations of job classifications that do similar work
  - There is no “one size fits all” solution, but this should not deter LEAs from seeking resolutions to address the recruitment and retention issues experienced within the classified ranks
  - Refrain from doing what has always been done and reimagine the solution

Target the problem areas in the salary schedule:

- Classifications hovering around the minimum wage
- Consider separating salary schedules to make sustainable improvements



Evaluate part-time employment practices:

- Part-time and entry-level positions turn over at a higher rate
- Create pathways to full-time employment—factor vendor and vacancy costs that don’t serve students

**This issue cannot be resolved in isolation—labor partners must participate in the solution process**

## Newly Enacted Employment Legislation—School Employees

Certificated Employee Training	School Related Transportation	Occupational Safety
<p><b>AB 5 (Zbur, Statutes 2023)</b> <b>The Safe and Supportive Schools Act</b></p> <ul style="list-style-type: none"> <li>Beginning with the 2025-26 school year, requires all certificated employees that serve students in grades 7-12 to receive at least one hour of training annually on LGBTQ+ cultural competency</li> <li>By July 1, 2025, the CDE must develop an online delivery platform and curriculum</li> <li>LEAs required to provide training during paid time and maintain records</li> </ul>	<p><b>SB<sup>1</sup> 88 (Skinner, Statutes 2023)</b> <b>Pupil Transportation: Driver Qualifications</b></p> <ul style="list-style-type: none"> <li>Starting July 1, 2025, establishes new requirements for drivers who provide school-related transportation services for compensation</li> <li>Applies to all drivers who are compensated to drive students (LEA employees, contractors, or contracted by any entity with LEA funding)</li> <li>Does not apply to LEA employees when transportation is for school activity that doesn’t exceed 40 hours per school year <sup>1Senate Bill</sup></li> </ul>	<p><b>SB 553 (Cortese, Statutes 2023)</b> <b>Workplace Violence: Restraining Orders and Workplace Violence Prevention Plan</b></p> <ul style="list-style-type: none"> <li>Starting July 1, 2024, requires employers to implement and maintain an effective workplace violence prevention plan (plan) that includes requirements to maintain incident logs and provide specified trainings</li> <li>Employers must provide initial training when the plan is first established and annually thereafter</li> <li>Beginning January 1, 2025, authorizes a union representative to seek a temporary restraining order on behalf of the employee(s)</li> </ul>

## Newly Enacted Employment Legislation—School Employees

Classified Compulsory Leaves	School Nurse Hiring Options	School District Governing Boards
<p><b>AB 472 (Wicks, Statutes of 2023)</b> <b>Compulsory Leaves of Absence: Compensation</b></p> <ul style="list-style-type: none"> <li>In a school or a community college district, if a classified employee returns to service after a period of involuntary leave of absence following a finding in favor of the employee, then the district must pay the employee their full compensation for the period of involuntary leave</li> <li>These provisions must not reduce any entitlement to paid leave</li> </ul>	<p><b>AB 1722 (Dahle, Statutes of 2023)</b> <b>Pupil Health: Credentialed School Nurses</b></p> <ul style="list-style-type: none"> <li>Allows, until January 1, 2029, an LEA to hire a licensed vocational nurse who is supervised by a credentialed school nurse if a diligent search has been conducted for a suitable credentialed school nurse</li> <li>LEA must seek approval from governing board prior to hiring and must document that a diligent search for a credentialed nurse has been conducted</li> </ul>	<p><b>SB 494 (Newman, Statutes of 2023)</b> <b>School District Superintendents and Assistant Superintendents: Termination</b></p> <ul style="list-style-type: none"> <li>Prohibits the governing board from taking action to terminate a superintendent or assistant superintendent without cause at a special or emergency meeting of the governing board</li> <li>This prohibition is also active within 30 days of a board first convening after an election in which at least one member has been elected or recalled</li> </ul>



## Newly Enacted Employment Legislation—CalSTRS



### SB 765 (Portantino, Statutes of 2023)

- Temporarily increases CalSTRS postretirement earnings compensation limit from the current 50% to a 70% threshold
- Maintains the 180-day break in service requirement with authorization to request an exemption
- Effective July 1, 2024, until July 1, 2026



- Clarifies certain provisions of AB 1667 (Cooper, Statutes of 2022) related to the recovery of pension overpayments from CalSTRS to retired teachers due to errors in reported compensation
- Overpayments due to the error of an employer shall be employer’s responsibility



### SB 432 (Cortese, Statutes of 2023)

## Employment Legislation—New Employee Leave Laws

The new year brings two new employee leave laws, effective January 1, 2024

### SB 616 (Gonzalez, Statutes of 2023)

- Increases the amount of minimum paid sick leave currently afforded to employees under existing law from three to five days
- **Significant revision:** employee is entitled to no less than 40 hours of accrued sick leave or paid time off by the 200th calendar day of employment or each calendar year, or in each 12-month period



### SB 848 (Rubio, Statutes of 2023)

- Provides up to five days of reproductive loss leave for employees who experience a reproductive loss event
- Defines “reproductive loss event” as a failed adoption, failed surrogacy, miscarriage, stillbirth, or an unsuccessful assisted reproduction
- Leave may be unpaid, but employee may use accrued leave
- Employees are eligible after 30 days of employment

See workshop resources for *Fiscal Report* articles “New Sick Leave Law” and “New Employee Leave Signed Into Law”



## The Road Ahead

### The Budget and Election Year Politics

- In addition to the presidential election, all 80 Assembly seats and half the 40 Senate seats are on the ballot
- Legislators will do their best to protect their voting constituencies against the effects of a negative budget

Due to term limits, experienced legislative budget negotiators Anthony Rendon and Toni Atkins (D-San Diego) are out—replaced by Speaker Robert Rivas (D-Salinas) and incoming Senate President pro Tempore Mike McGuire (D-Healdsburg)



CALIFORNIA STATE CAPITOL  
SACRAMENTO

Assembly Budget Committee chairs are also new

- Assemblymember Jesse Gabriel (D-Encino) replaces Assemblymember Phil Ting (D-San Francisco) as chair of the Assembly Budget Committee
- Assemblymember David Alvarez (D-San Diego) has been tapped to replace Assemblymember Kevin McCarty (D-Sacramento) as the chair of the Assembly Budget Subcommittee No. 3 on Education Finance

## The Budget and Election Year Politics

- Senator McGuire will succeed Senator Atkins as Senate President pro Tempore on February 5, 2024
- Atkins will leave the Legislature at the end of 2024 due to term limits and she did not want to remain the Senate leader during her final year
- McGuire, whose district sprawls from the Oregon border to the Golden Gate Bridge, will be the first Senate leader from Northern California in nearly a decade



We expect McGuire to make changes to committee chair assignments once he assumes the post; however, no changes have been announced

McGuire's term as the Senate leader will be short-lived as he will be termed out of office at the end of the 2026 legislative year

## The Legislature's Budget Priorities and the Governor's Budget

- Unlike in years past, no legislative caucuses released proposed budget priorities ahead of the 2024-25 Governor's Budget
  - A recent practice has been for Assembly Democrats to release a "Budget Blueprint" and Senate Democrats have released their own priorities as well
- Statements from Democratic legislative leaders are generally supportive of the Governor's approach, such as:

*I'm glad to see that the Governor's proposal shares the Senate's ongoing commitment to ensuring that Californians, particularly our children, students, seniors, and those who rely on the state's safety net, are prioritized, that school funding remains healthy, and that budget solutions are ones that uplift California's economy, as well as business and consumer confidence.*

—Senate Budget Chair Nancy Skinner

## The Legislature's Budget Priorities and the Governor's Budget

- On the other hand, Republican leaders expressed dismay at the size of the budget problem, for example:

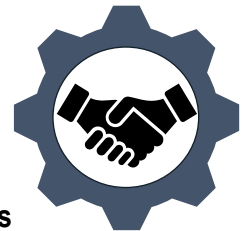
*After years of ignoring Republican warnings about unsustainable spending, legislative Democrats and Gavin Newsom now have to deal with a massive deficit. It's time to bring California's budget under control, but not through accounting gimmicks or cuts to education. Our government needs to get back to basics and stop wasting tax dollars on an ineffective and unaccountable bureaucracy.*

—Assembly Republican Leader James Gallagher

- The Legislature's priorities will come into greater focus as the budget process transitions from the executive to the legislative branch over the coming weeks

## The Road Ahead

- Despite a multibillion-dollar budget deficit, the Governor is calling for limited early action on issue areas not affecting education
- The next steps in the process are controlled by the Legislature, which has the responsibility to vet the Governor's proposals during budget hearings over the next several weeks and months
  - This process coincides with the release of further details on the Governor's Budget proposals, included in trailer bill language, which is usually released at the beginning of February
  - The LAO and public also get to weigh in with their feedback and counterproposals
  - This process prepares legislators to respond quickly after the next official State Budget checkpoint—the May Revision
- You will see us next at the May Revision Workshop!





**Thank you for  
attending!**

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# UPCOMING STATE BUDGET WORKSHOP



**2024**  
**May Revision Workshop**  
Stay tuned for the date, time,  
and details coming soon!  
[www.sscal.com/workshops](http://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**

### Search Assistants

**Nicole Contreras \* Joanna Dziuk \* Josh Forgia \* Kim Seitz \* Kelly Satterfield \* Teddi Wentworth**

[www.sscal.com/lea-career-opportunities](http://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:**

**Joanna Dziuk, Search Assistant**

**[joannad@sscal.com](mailto:joannad@sscal.com)**

**(916) 446-7517**

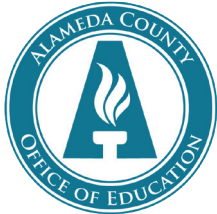
# CURRENT AND UPCOMING EXECUTIVE SEARCHES



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**  
LEADERSHIP ■ COMMUNITY ■ SERVICE  
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

## **San Luis Obispo County Office of Education Assistant Superintendent, Business Services**

Salary Range: \$136,578 to \$231,132



## **Alameda County Office of Education Associate Superintendent of Business Services**

Salary Range: \$253,075 to \$274,610



## **Los Gatos-Saratoga Union High School District Assistant Superintendent of Business Services/ Chief Business Officer**

Salary Range: \$204,794 to \$228,391



## **North Monterey County Unified School District Assistant Superintendent of Business Services**

Salary Range: \$173,773 to \$211,773



## **Antelope Valley Union High School District Assistant Superintendent Business Services**

Salary Range: \$196,543 to \$227,715



## **Davis Joint Unified School District Associate Superintendent of Business Services**

Salary Range: \$225,000 to \$275,000

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For more information or to apply, please visit:  
[www.sscal.com/lea-career-opportunities](http://www.sscal.com/lea-career-opportunities)

**NOTE: If you do not see the executive search listed on the SSC webpage,  
then it is upcoming and we ask you to please check again at a later time.**



## School Services of California Inc. 2024 Upcoming Webinars

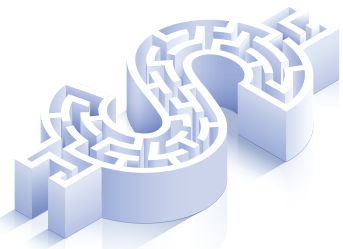
To register, go to: [www.sscal.com/workshops](http://www.sscal.com/workshops)

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](mailto:michelleb@sscal.com) or 916-446-7517.

### Dollars and Cents of Collective Bargaining

A Three-Hour Webinar  
January 30, 2024



State revenues continue to lag and the forecast for education funding is showing signs of a significant pause in the high cost-of-living adjustments received in recent years. These elements combined with statewide declining enrollment will create new financial challenges for local educational agencies (LEAs) preparing for bargaining. The ongoing costs of significant compensation increases in recent years must be considered as LEAs create new proposals in the current economic reality. LEAs must work to solve the complex puzzle of balancing LEA fiscal solvency with competitive compensation packages to recruit and retain highly qualified staff. Whether you are an experienced lead negotiator, or new to the bargaining table, this webinar has something for everyone.

### Employee Leave

A Two-Part Webinar Series  
February 6 and February 8, 2024



Managing employee leaves is complicated, difficult, and requires local educational agencies to carefully track eligibility for leave under federal and state laws, a local collective bargaining agreement, board policies, and local practice. In addition, understanding and administering long-term leaves, parental leaves, and curbing leave abuse is difficult for human resources departments if not managed in compliance with the law. This two-part webinar series will provide participants with operational advice on how to effectively manage employee leaves, and includes legal requirements pertaining to leave, documenting differential leave, managing parental and maternity leave, and the interaction of statutory leave with state and federal leave entitlements. Both webinar sessions will include a Q&A session at the conclusion of the presentation.

### Federal Compliance—How to Stay Out of Trouble

A Three-Hour Webinar  
February 13, 2024

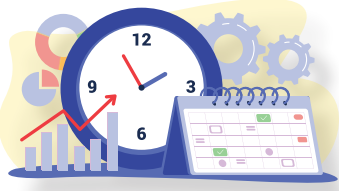


Local educational agencies are in the home stretch of spending and monitoring historic amounts of one-time federal resources that were the result of three federal stimulus packages. These funds, in addition to the ongoing federal funds (e.g., Title I, special education, etc.), have translated to additional reporting and monitoring requirements. The Federal Compliance webinar will walk through the basics of the recurring federal programs and the one-time federal stimulus dollars, as well as the myriad compliance requirements.



## Instructional Time and Attendance Planning

A Two-Hour Webinar  
February 20, 2024



California law requires all local educational agencies to meet specific interrelated instructional time, attendance, and teacher supervision requirements. Noncompliance jeopardizes Local Control Funding Formula funding as well as other sources of funding calculated based on average daily attendance. This Instructional Time and Attendance Planning webinar will provide attendees with current, helpful tools in advance of the coming school year to plan for instructional time and teacher supervision. This will facilitate capturing a greater percentage of enrollment, while laying the foundation for meeting attendance accounting and instructional time requirements.

## Charter Schools

A Three-Hour Webinar  
March 5, 2024



The education landscape is comprised of numerous laws and regulations that dictate how local educational agencies must function. While the application of these laws and regulations is not uniform, most impact charter schools in some way—whether the same or slightly different. This webinar will address how statute applies to charter schools in order to provide attendees with the basics from which to build a strong foundation—from what is required of a charter school petition to the day-to-day operational requirements, such as facilities, instructional time offering and scheduling, and best practices for oversight.

## The Audit Challenge— Updates and New Considerations

A Three-Hour Webinar  
March 19, 2024



The 2023-24 fiscal year brings with it a potential end to new categorical programs as a result of the slowing state economy. However, the programmatic and compliance requirements from the plethora of categorical funding streams over the prior two years are still bountiful. The Audit Challenge webinar will provide up-to-date information on audit regulations relative to these topics as well as tips and tricks for managing and coordinating the audit process.

New!

## Recruitment Solutions Reimagined

A Three-Hour Webinar  
March 26, 2024



The nationwide staffing shortages have significantly affected local educational agencies (LEAs), resulting in multiyear vacancies and the utilization of underprepared educators, staffing gaps that result in the cancellation of critical classified support services, and an explosive uptick in reliance on outsourcing staffing needs through agencies and vendors, which is especially prevalent in positions serving students with disabilities. This new webinar will shift from standard, historical LEA practices to examine processes to address hiring barriers, improve recruitment outcomes, and support quality communication between human resources (HR) departments and special education programs. This interactive presentation is intended for practitioners who are involved in special education staffing and HR staff responsible for recruitment and hiring practices. The presentation will include a roundtable discussion that will allow participants to ask questions and interact with the presenters and other attendees.

To register, go to: [www.sscal.com/workshops](http://www.sscal.com/workshops)



## Independent Study—Compliance and Best Practices

A Two-Hour Webinar  
April 2, 2024



Independent study program participation remains strong, and interest in independent study programs is growing. As local educational agencies implement programs that are compliant with the ongoing changes in law, this webinar will further demystify the state's independent study requirements and illuminate the ways they can be leveraged by school agencies to provide a high-quality program with flexible options for students within their communities. Specifically, attendees will gain a better understanding of program design options, along with the legal nuts and bolts of instructional time and attendance accounting for participation in independent study instruction in California. Attendees will walk away with the critical operational tools they need to run a successful independent study program.

## SACS 101—Budget Development

A Four-Hour Webinar  
April 16, 2024



The Standardized Account Code Structure (SACS) software is the required reporting tool that is used in the state of California for financial reporting. The software includes many forms, with changing formats across the various budgetary periods. The training focuses on the budget development period and provides technical advice on each of the required forms, including, but not limited to, the technical review checklist, cash flow, criteria and standards, and the multiyear projection.

## Maintenance of Effort Monitoring—Beyond the Basics

A Three-Hour Webinar  
April 23, 2024



Local educational agencies (LEAs) are working to increase student engagement and attendance and improve student outcomes while facing tighter budgets and diminishing resources. Statewide trends, including declining enrollment, increasing pupil identification, growing intensity of needs, and increased costs of operations, are resulting in the requirement to regularly monitor the federal maintenance of effort (MOE) obligation. Balancing the need for fiscal sustainability and responsibility with the requirement for special education expenditures to comply with MOE requirements to receive federal special education funds leaves many LEAs pondering how to plan, monitor expenditures, and take advantage of allowable exemptions to the MOE obligation. LEAs and Special Education Local Plan Areas have found that regular monitoring of MOE status and timely and efficient documentation of elements for reporting ease the strain of end-of-year processes and reporting and ensure compliance and eligibility for ongoing federal funds. This webinar will provide an overview of MOE requirements, the implications of state, local, and federal revenue and expenditures on MOE, and available strategies for monitoring and managing MOE growth where allowable. Teams will leave with the knowledge and tools to help with local discussions about documentation, strategy, and actions to maximize fiscal options regarding MOE obligations.

## Employee Complaints and Investigations

A Three-Hour Webinar  
April 30, 2024



Employee complaints require immediate action by the employer to ensure a safe and healthy workplace, reduce legal expenses, and safeguard employees and students. This includes taking steps to stop any workplace conflict or alleged employee misconduct, protect involved parties, and begin investigations. Under various statutory requirements (Title VII, the Americans with Disabilities Act, the Age Discrimination in Employment Act, the Occupational Safety and Health Act, and other local laws), local educational agencies are legally obligated to investigate complaints in a timely manner. This webinar offers an overview of types of employee complaints; effective workplace investigation practices, tools, and resources to effectively manage complaints; and indicators for recognizing when legal counsel may be necessary. The presentation will include a roundtable discussion that will allow participants to ask questions and interact with the presenters and other attendees.

To register, go to: [www.sscal.com/workshops](http://www.sscal.com/workshops)

## Construction Basics and Accounting

A Three-Hour Webinar  
May 7, 2024



While existing state bond dollars have been exhausted and a new bond measure has yet to be approved, the state has provided school facilities funding as part of the last three State Budgets, including money targeted to support facilities for full-day preschool, transitional kindergarten, and kindergarten. It is critical that school agencies understand the basics of school construction and funding before they embark on facilities projects, as they require the establishment of facilities-specific fiscal processes and tracking to ensure that public dollars are spent with fidelity. This webinar will provide an overview of the timelines and approvals necessary for the construction and/or modernization of school facilities, step-by-step details on the basics of school construction accounting, tips on getting both your physical and electronic files and accounts organized, and updates on the latest happenings in the State Capitol as it relates to future state facilities funding.

## Special Education—Both Sides of the Equation

A Three-Hour Webinar  
June 25, 2024



Local educational agencies (LEAs) continue to require substantial General Fund contributions to cover special education programmatic costs in personnel, service delivery, and administrative support, despite increased state funding for special education programs. For the 2024-25 school year, LEAs face tightening resources, challenges with staffing and service provision, and tough choices in the face of minimal increases to special education funding. It is more important than ever for special education leaders and fiscal colleagues to plan and implement special education programs focused on student needs in alignment with the initiatives and accountability plans of the district. In an era of tightening resources and systemic shortages, collaborative local decision-making about how to align actions and prioritize decision-making that will result in improved student outcomes will be crucial. This webinar will provide participants with up-to-date information on funding changes, tools for effective program management aligned with fiscal responsibility, and tips on ways to ensure equity, promote inclusive practices, and improve outcomes for students with disabilities.



To register, go to: [www.sscal.com/workshops](http://www.sscal.com/workshops)

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
- 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 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 human resources department organization, and procedural efficiencies. Our professional staff has a proven track record in evaluating the local school agency organization, staffing structures, workload assignments, procedural efficiencies, and the adequacy of procedures and systems. What follows are some of the types of studies provided in this area:

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

## Human Resources Studies and Support

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

- Human resources organizational review, position analysis, and efficiency assessment
- Chief Human Resources Officer, Director, or other supervisory-level leadership development and coaching
- Recruitment and selection support services
- Specialized trainings for HR staff and administrators and supervisors for complaints and investigations and supervision and evaluation

# Management Consulting Services

- Focused operational studies: employee leave management, position control, recruitment and selection processes, and other HR functions
- The SSC HR Network
- Employment Resources Center (job postings)

## 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:

- Collective Bargaining Agreement Risk Analysis
- Health and Welfare Benefits Review
- Comparative Analysis of Employee Working Conditions

## Special Education Services

Our 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:

- Special Education Fiscal Review, which may include analysis of budget, contributions, and transportation
- Maintenance of effort analysis and planning
- Analysis of disability data and special education data system elements
- Special Education Department Efficiency and Effectiveness Study
- Special Education Local Plan Area Allocation Model Review/Facilitation
- Special Education Facilitated Self-Study or targeted area consultation 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 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:

- Organization of Construction Accounting and Filing System
- Facilities Department Organizational Review
- Facilities Program Review
- Construction Accounting Review
- 7-11 or Boundary Committee Facilitation
- Charter School Proposition 39 Facilities Request Support
- Facilitation and Operational Support for the Sale or Lease of Surplus Property

## Charter Schools

While our services are available to charter schools, 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, and 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](http://www.sscal.com) | Email: [kathleens@sscal.com](mailto:kathleens@sscal.com)**

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

**The cost and timeline for consulting services is unique for each engagement and is based on the scope of services provided. If you would like more information about any of our consulting services, please contact us using the information above.**



# 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**



# SABRE

## Salary And Benefits REport 2022-23 Analysis of Teacher Salaries and Benefits

For many years, School Services of California Inc. (SSC) has had the opportunity to capture and analyze the Form J-90 Teacher Salary and Benefits Schedule from school districts in California. From this large accumulation of data, we are able to compile a comprehensive analysis of the salaries and benefits of certificated nonmanagement employees and how they compare to selected districts, regions, and the entire state.

The SABRE provides up to 38 side-by-side comparisons of your school district with up to 20 other districts per report on certificated salaries, health and welfare benefits, and working days. These comparative districts are entirely user selected and may be geographical, of like type and size, of similar funding levels, or a combination of all of these. The report consists of five valuable types of displays. Each report includes:

- ◆ Ten graphical displays and 27 comparison tables with side-by-side analysis
- ◆ All district teacher salary schedules, health and benefit schedules, and other selected data important for compensation evaluation in an easy-to-read common format

The entire report is an essential resource for school district administrators, especially for those at the negotiating table or in the human resources or fiscal departments.

### **TYPES OF COMPARISONS INCLUDE:**

#### **SALARIES**

Each district's salary at the minimum, maximum, average, BA+30 at Step 1, and BA+60 at Step 10 are compared and ranked against the region, statewide averages, comparable district averages, and each of the comparable districts. Each comparative analysis also provides detailed statistics that can help give seniority, step, and educational accomplishment information. Readers, as a consequence, are able to get a comprehensive cross-comparison and analysis of district compensation to that of other selected districts.

#### **BENEFITS**

Each district's health, dental, life, vision, and other insurance benefits are displayed and compared. What makes the SABRE analysis unique is that it shows not only the maximum benefits, but also the district average based on actual placements. When the average district contribution cost is added to salary, a true total compensation picture is drawn.

#### **OTHER COMPARISONS**

The SABRE also includes comprehensive analyses of how your district compares in per diem amounts, number of instructional and teacher service days, percentage of salary adjustments, and total compensation.

#### **PRICE:**

The SABRE costs \$350 for client districts and includes two runs of 20 selected districts in each report emailed in PDF format to your district with a custom cover. If you would like the reports delivered to your district as a hard bound copy, the cost is \$450 for client districts. Clients will also receive a discount of \$50 on the price of our Comparative Analysis of District Income and Expenditures (CADIE) report if it is ordered any time during the year.

#### **TO ORDER:**

Complete the order form and mail, fax, or email it to SSC.

## 2022-23 SABRE and 2021-22 CADIE Order Form

It is easy to order a SABRE and CADIE. 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) \$ \_\_\_\_\_

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**Please check one:**

- SABRE Price (Electronic Version): \$350 client rate\* includes two reports (20 districts in each)
- CADIE Price: (Electronic Version): \$500 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

Additional Reports: SABRE: \$100 (Electronic); CADIE: \$175 (Electronic)  
SABRE: \$200 (Hardcopy); CADIE: \$275 (Hardcopy)

Copies of Report (Hardcopy): \$100 per pair

- 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) \_\_\_\_\_
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- 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



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- |                            |                             |
|----------------------------|-----------------------------|
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- Serving Students with Diverse Needs
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# 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](http://www.sscal.com/join-ssc-hr-network).

Please visit [www.sscal.com/join-ssc-hr-network](http://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](http://www.sscal.com/employment-resource-center).

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# School Services of California Inc. Special Education Fiscal Collaborative



The School Services of California Inc. (SSC) 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 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 one-hour virtual webinars and/or tutorials each year
- Access to special education finance experts through a cloud-based user group email platform
- Networking opportunities with job-alike partners
- A resource hub with tools to meet the unique 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



## Professional Learning Offerings



Activities of the SPED Fiscal Collaborative provide 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:

- EOY forms and process
- Standardized Account Code Structure (SACS)
- Census Day activities
- Extraordinary Cost Pool (ECP)
- Principal Apportionment Data Collection (PADC) software
- ECP application submissions
- Preparation for First Interim
- MOE interim forms
- Budget update
- Calendar of special education fiscal activities
- Preparation for Second Interim
- Overview of trailer bill language
- Second Interim and budget planning
- California School Accounting Manual (CSAM)
- May Revision
- Extended school year
- California Longitudinal Pupil Achievement Data System (CALPADS)
- Special Education Data System activities
- MOE monitoring
- Enacted Budget

## Cost and Registration

Tiered rate structure to encourage multiple participants from LEAs/organizations, and support capacity-building communication and information sharing at the local level.



Enrollment	Rate
Less than 1,500 or SELPA Director + additional staff member	\$1,500
1,501 to 10,000 or Necessary Small SELPA Consortium	\$2,500
10,001 to 50,000	\$3,000
50,001+	\$3,500



Let us know you are interested in joining the SPED Fiscal Collaborative at <https://www.sscal.com/join-the-collaborative>. We will contact you with registration information.



# 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



## 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 8,000 attendees annually; provides governmental relations services; and prepares numerous reports on school agency compensation, local budgets, efficiencies, and organizational structures.

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