

ASSUMPTIONS:

1. Example is a unified school district with a revenue limit and base grant of \$6,800. Enrollment is spread evenly across all grade levels, and 50% of students qualify for the supplemental grant.
2. Funding for categorical programs outside of the formula, like special education, TIIG, and transportation is excluded, because it does not change the current law vs. LCFF comparison.
3. "General purpose categoricals" include instructional materials, professional development, etc., = \$410 per student (state average).
4. "Targeted categoricals" include EIA, GATE, etc., = \$760 per student (state average).
5. CTE add-on = \$66 per K-12 student and is included as "base funding."
6. CSR add-on = \$218 per K-12 student and is not included as "base funding."
7. Supplemental grant = \$1190 per K-12 student ($\$6,800 \times .35 \times .50$).
8. "Base funding" drops from \$7,210 to \$6,866 per student, a 4.8% reduction.
9. Base funding reduction occurs even when total funding increases.
10. In general, the percentage reduction in base funding is more than 5% for districts with above-average revenue limits and less than 5% for districts with below-average revenue limits.