

LAW OFFICES OF ARTHUR M. PALKOWITZ
12807 Calle de la Siena
San Diego, CA 92130
law@artpalk.onmicrosoft.com
Phone: 858.259.1055



August 8, 2024

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Test Claim: Transitional Kindergarten 23-TC-02
Claimants Sunnyvale School District and Hope Elementary
School District Comments

Dear Ms. Halsey:

Sunnyvale School District and Hope Elementary School District (“Claimants”) provide the following rebuttal comments in response to the comments filed by the Department of Finance (“Finance”) dated July 11, 2024.

As will be explained in detail below, Claimants assert the test claim should be approved as a reimbursable mandate since: (1) the Transitional Kindergarten (TK) constitutes a new program or higher level of service; (2) the associated costs are not funded through state funding and (3) the test claim was filed in a timely manner.

I. Response to Department of Finance Concern 1

The Transitional Kindergarten (TK) constitutes a new program or higher level of service. In the 2023–2024 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by Sunnyvale requiring the following activities and costs. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E), Effective Date: July 9, 2021.) The increased costs incurred relating to these new activities were first incurred on July 1, 2023.

The state created Transitional Kindergarten eligibility window expands by a few months every year. In 2025-26, all 4-year-olds will be eligible. Research has shown that TK has many benefits for children, including higher rates of graduation and employment, less

criminal activity later in life and overall better health, while parents benefit economically from an extra year of free care for their children.

Transitional kindergarten is meant to be a low-key environment where children spend most of their day playing and learning social skills. Typically, children learn to take turns and make friends, express themselves and regulate their emotions, recognize simple words, and learn fine motor skills such as holding a pencil.

a. TK is a new program or higher level of service initiating claimants to incurred increased costs.

In the 2023–2024 school year, claimants *shall* maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite. For this activity Sunnyvale first incurred increased actual costs on July 1, 2023 for an additional five teachers' salaries and benefits in the amount of \$824,582.00 for the period July 1, 2023 to June 30, 2024. These increased costs for Sunnyvale are estimated for the **2024–2025** school year to be in the amount of \$849,320.00. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E)(g)(1), Effective Date: July 9, 2021.) (See Sunnyvale supplemental declaration.)

For the activity in the 2023–2024 school year to maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite, Hope first incurred increased actual costs from July 1, 2023 to June 30, 2024 for 2.5 (FTE) additional teachers' salaries and benefits in the amount of \$433,671.46. The enrollment for 2023-2024 was forty-six (46) and the ADA was 43.64. These increased costs for Hope are estimated for the **2024–2025** school year to be in the amount of \$352,970.00. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E)(g)(1), Effective Date: July 9, 2021.) (See Hope supplemental declaration.)

Additionally, the Transitional Kindergarten Program required that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite. For this activity Sunnyvale first incurred increased actual costs on July 1, 2023 for salaries and benefits for an additional seven classified (paraeducators) employees in the amount of \$410,479.00 for the period July 1, 2023 to June 30, 2024. These increased costs are estimated for the **2024–2025** school year to be in the amount of \$362,395.00. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E),(g)(2), Effective Date: July 9, 2021.) (See Sunnyvale supplemental declaration.)

For the Transitional Kindergarten Program activity that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite necessitated claimant Hope to incur increased costs. Hope first incurred increased actual costs from July 1, 2023 to June 30, 2024 for salaries and benefits for 1.65 (FTE) additional classified employees in the amount of \$83,963.03. For this activity Hope’s increased costs are estimated for the **2024–2025** school year to be in the amount of \$64,990.00. (See Hope supplemental declaration.)

b. State Budgets for 2023-2024; 2024-2025 did not include funding to be received by the Claimants for TK activities.

The foundation of mandate law prohibits new programs or a higher level of service required by the State to be implemented by local educational agencies without delivering adequate funding or without encroaching existing funding already being received by the local educational agencies. This is the basis for the state budget including funding for the TK program.

The State 2023-2024 and 2024-2025 Budgets included funding for transitional kindergarten and TK adult-to-student ratios of 12:1. However, the State 2023-2024 and 2024-2025 Budgets did not provide transitional kindergarten program funding for basic aid school districts. (Test Claim: TK 0012)

c. Finance comments are conflicting to established mandate law.

Finance discussed at length LCFF funding received by all local educational agencies and that these funds may be used for TK. Finance comments are in direct contradiction of mandate law when asserting “Finance is not aware of any law or restriction that would preclude the use of these funds (LCFF) for TK costs.” Finance comments also fail to acknowledge the funding received by school districts specifically for the TK program in addition to the LCFF funds received by LEA. This argument fails to explain why LEA’s received TK funding and basic aid districts were excluded.

II. Response to Finance Concern 2

In the 2023–2024 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by Sunnyvale requiring the following activities and costs. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E). The increased costs incurred relating to these new activities were first incurred on July 1, 2023.

Claimants have the option to file a test claim no later than 12 months (365 days) following of the effective date of the statute(s) or executive order(s) pled or within 12 months (365 days) of the date costs were first incurred to implement the alleged mandate. (Gov. Code § 17551(c); Cal. Code Regs., tit. 2, §§ 1183.1(c) and 1187.5.)¹

The test claim was filed on January 22, 2024. The test claim included actual and estimated² costs for fiscal year 2023-2024 and estimated costs for 2024-2025. The test claim was timely filed within 365 days of the claimants first incurring costs on July 1, 2023 to implement the transitional kindergarten program mandate requiring in the 2023–2024 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program. (Gov. Code § 17551(c); Cal. Code Regs., tit. 2, §§ 1183.1(c) and 1187.5); (Test Claim Section 4(b).)

Finance provides no legal support for their request of a further examination of Claimants’ estimated costs. Upon the approval of the test claim, the State Controller is authorized to review the costs incurred by the claimants and other school districts that file a claim for reimbursement. The actual and estimated costs included in the test claim comply with the applicable statutes and regulations.

III. Finance Comments are non-compliant.

Claimants object to Finance comments dated July 11, 2024. Finance comments must not be relied upon by the Commission or included in the record due to the comments failing to comply with the applicable California Code of Regulations.

Oral or written representations of fact offered by any person *shall* be under oath or affirmation and signed under penalty of perjury by persons who are authorized and competent to do so and must be based on the declarant’s personal knowledge, information or belief. (Cal. Code. Regs., tit. 2 §§ 1183.2 and 1187.5.) If representations of fact are made, they must be supported with documentary evidence filed with the comments on the test claim. (Cal. Code. Regs., tit. 2 §§ 1183.2 and 1187.5.)

¹ Test Claim is Timely Filed on [Insert Filing Date] [select either A or B]: **January 22, 2024.**

☐ A: Which is not later than 12 months (365 days) following [insert effective date] ____/____/____, the effective date of the statute(s) or executive order(s) pled; or

☒ B: Which is within 12 months (365 days) of [insert the date costs were first incurred to implement the alleged mandate] **07/01/2023**, which is the date of first incurring costs as a result of the statute(s) or executive order(s) pled. This filing includes evidence which would be admissible over an objection in a civil proceeding to support the assertion of fact regarding the date that costs were first incurred. (Claimants’ Test Claim Form)

² Test claim filed on January 22, 2024 included claimants actual costs for the period July 1, 2023 to December 31, 2023, estimated costs for the period January 1, 2024 to June 30, 2024 and estimated costs for the 2024-2025. Attached to these comments claimants provided supplemental declarations of the actual costs for 2023-2024 and estimated costs for 2024-2025.

Re: Test Claim: Transitional Kindergarten 23-TC-02
Claimants Sunnyvale School District and Hope Elementary School District Comments

Finance comments are defective in failing to include the required oath or affirmation. Additionally, Finance representations of fact are not supported by documentary evidence.

Certification

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or based on information and belief and that I am authorized and competent to do so.

August 8, 2024

Arthur Palkowitz
Arthur M. Palkowitz
Representative for the Claimant

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Declaration- Arthur Cuffy, Chief Business Officer
Sunnyvale School District

SECTION NUMBER: 6
Heading: DECLARATION

I, Arthur Cuffy, Chief Business Officer, Sunnyvale School District (“Sunnyvale” or “District”) declare as follows:

1. I commenced my employment with Sunnyvale on or about April 1, 2024 and I am currently employed with Sunnyvale.
2. I have personal knowledge of the actual and estimated costs incurred by the District for the Transitional Kindergarten (“TK”) Program, Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000, Effective Date: July 9, 2021. (pages 90-93.) The information contained in my declaration is from preparing and reviewing District business records, my personal knowledge, information, or belief pertaining to the Transitional Kindergarten Program.
3. In California, school districts receive funding through a formula known as the Local Control Funding Formula (LCFF). Under the LCFF, each district receives a base grant per student, and additional funds are provided based on the specific needs of the students, such as low-income students, English learners, and foster youth. This funding system is intended to address the disparities in resources and opportunities among students.
4. Sunnyvale is a California basic aid school district. Basic Aid school districts receive property tax revenue instead of funding under the LCFF formula. Basic aid school districts did not receive funding from the state for pupils admitted to the Transitional Kindergarten Program.
5. TK is funded for school districts based on the same average daily attendance (ADA) calculation as all other students. If a school offers transitional kindergarten, it receives the same amount of funding from the State for each of those students as it does for its traditional kindergarteners. Sunnyvale did not receive funding for the Transitional Kindergarten Program in FY 2023-2024.
6. Sunnyvale first incurred costs on July 1, 2023 for the Transitional Kindergarten Program requirements for the 2023–2024 school year as follows:
 - (i) The Transitional Kindergarten Program required that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall maintain an average transitional

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Declaration- Arthur Cuffy, Chief Business Officer
Sunnyvale School District

- kindergarten class enrollment of not more than 24 pupils for each schoolsite. For this activity Sunnyvale first incurred increased actual costs on July 1, 2023 for an additional five teachers' salaries and benefits in the amount of \$824,582.00 for the period July 1, 2023 to June 30, 2024. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E), (g)(1), Effective Date: July 9, 2021. (pages 90-93.)
- (ii) The Transitional Kindergarten Program required that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite. For this activity Sunnyvale first incurred increased actual costs on July 1, 2023 for salaries and benefits for an additional seven classified (paraeducators) employees in the amount of \$410,479.00 for the period July 1, 2023 to June 30, 2024. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E),(g)(2), Effective Date: July 9, 2021.)
7. Sunnyvale's Transitional Kindergarten increased estimated **2024-2025** costs are as follows:
- (i) The Transitional Kindergarten Program required that in the 2024–25 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite. For this activity Sunnyvale will incur increased estimated costs for an additional five teachers' salaries and benefits in the amount \$849,320. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (F)(g)(1), Effective Date: July 9, 2021.)
- (ii) The Transitional Kindergarten Program required that in the 2024–25 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite. For this activity Sunnyvale will incur increased estimated costs for salaries and benefits for an additional six classified (paraeducators) employees in the amount of \$362,395. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (F)(g)(2), Effective Date: July 9, 2021.)

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Declaration- Arthur Cuffy, Chief Business Officer
Sunnyvale School District

Sunnyvale's General funds are anticipated to be the funding sources for the Transitional Kindergarten Program costs in 2023-2024 and 2024-2025.

8. I am unaware of any local, state, or federal funds or fee authority that may be used to offset the increased costs that will be incurred by claimant to implement the alleged mandate, including direct and indirect costs.

9. The State 2023-2024 Budget provided \$597 million ongoing Proposition 98 General Fund to school districts, excluding basic aid districts, in the 2023-24 school year, for the transitional kindergarten program. (<https://lao.ca.gov/Publications/Report/4682>)


10. An estimate of the statewide cost basic aid school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed is the amount of \$10 Million.

11. Sunnyvale agrees to file this test claim as a joint effort and attests to all of the following in the test claim filing:

- (1) Sunnyvale alleges state-mandated costs result from the same statute or executive order;
- (2) Sunnyvale agrees on all issues of the test claim; and
- (3) Sunnyvale has designated one person to act as the sole representative for all claimants.

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or information and belief and I am authorized and competent to do so.

Dated: July 22, 2024



ARTHUR CUFFY
CHIEF BUSINESS OFFICER
SUNNYVALE SCHOOL DISTRICT

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Section: 6 Declaration- Mike Thomson, Chief Business Official,
Hope Elementary School District

SECTION NUMBER: 6
Heading: DECLARATION

I, Mike Thomson, Chief Business Official, Business Office, Hope Elementary School District ("District") declare as follows:

1. I commenced my employment with the District on August 16, 2017 and I am currently employed with the District.
2. I have personal knowledge of the actual and estimated costs incurred by the District for the Transitional Kindergarten ("TK") program, Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000, Effective Date: July 9, 2021. (pages 90-93.) The information contained in my declaration is from preparing and reviewing District business records, my personal knowledge, information, or belief pertaining to the Transitional Kindergarten program.
3. In California, school districts receive funding through a formula known as the Local Control Funding Formula (LCFF). Under the LCFF, each district receives a base grant per student, and additional funds are provided based on the specific needs of the students, such as low-income students, English learners, and foster youth. This funding system is intended to address the disparities in resources and opportunities among students.
4. District is a California basic aid school district. Basic Aid school districts receive property tax revenue instead of funding under the LCFF formula. Basic aid school districts do not receive funding from the state for pupils admitted to the Transitional Kindergarten program.
5. TK is funded for school districts based on the same average daily attendance (ADA) calculation as all other students. If a school offers transitional kindergarten, it receives the same amount of funding from the State for each of those students as it does for its traditional kindergarteners. Hope did not receive funding for the transitional kindergarten program for FY 2023-2024.
6. District first incurred increased costs on July 1, 2023 for the Transitional Kindergarten Program requirements for the 2023–24 school year as follows:
 - (i) The Transitional Kindergarten Program required that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall maintain an average transitional

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Section: 6 Declaration- Mike Thomson, Chief Business Official,
Hope Elementary School District

kindergarten class enrollment of not more than 24 pupils for each schoolsite. For this activity District first incurred increased actual costs from July 1, 2023 to June 30, 2024 for 2.5 (FTE) additional teachers' salaries and benefits in the amount of \$433,671.46. The enrollment for 2023-2024 was forty-six (46) and the ADA was 43.64. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E),(g)(1), Effective Date: July 9, 2021. (pages 90-93.)

- (ii) The Transitional Kindergarten Program required that in the 2023–24 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite. For this activity District first incurred increased actual costs from July 1, 2023 to June 30, 2024 for salaries and benefits for 1.65 (FTE) additional classified employees in the amount of \$83,963.03. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E),(g)(2), Effective Date: July 9, 2021.

I have personal knowledge of the District's Transitional Kindergarten Program costs in 2023-2024 that includes increased actual costs for additional teachers and classified employees.

- 7. District's Transitional Kindergarten Program increased estimated costs for **2024-2025** are as follows:
 - (i) The Transitional Kindergarten Program required that in the 2024–2025 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite. For this activity District will incur increased estimated costs for 2 (FTE) additional teachers' salaries and benefits in the amount of \$352,970.00. (Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (F),(g)(1), Effective Date: July 9, 2021. (pages 90-93.)
 - (ii) The Transitional Kindergarten Program required that in the 2024–2025 school year, a child who will have their fifth birthday between September 2 and April 2 shall be admitted to a transitional kindergarten program maintained by the school district or charter school and the school district shall, maintain an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite. For this activity District will incur increased

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Section: 6 Declaration- Mike Thomson, Chief Business Official,
Hope Elementary School District

estimated costs for salaries and benefits for salaries and benefits for 1.25 (FTE) additional part-time classified employees in the amount of \$64,990.00.
(Assembly Bill No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (F),(g)(2), Effective Date: July 9, 2021. (pages 90-93.)

I have personal knowledge of the District's Transitional Kindergarten Program costs in 2024-2025 that includes estimated increased actual costs for additional teachers and classified employees.

8. District's General funds are anticipated to be the funding sources for the TK costs in 2023-2024 and 2024-2025.

9. The California 2023-2024 State Budget provided \$597 million ongoing Proposition 98 General Fund to school districts, excluding basic aid districts, in the 2023-24 school year, for the transitional kindergarten program. (<https://lao.ca.gov/Publications/Report/4682>)

10. I am unaware of any local, state, or federal funds or fee authority that may be used to offset the increased costs that will be incurred by Hope, a basic aid district, to implement the alleged mandate, including direct and indirect costs.

11. An estimate of the statewide cost basic aid school districts will incur to implement the alleged mandate during the fiscal year immediately following the fiscal year for which the claim was filed is the amount of \$10 Million.

12. I am unaware of any prior mandate determinations made by the Board of Control or the Commission on State Mandates that may be related to the alleged mandate.

13. Hope agrees to file this test claim as a joint effort and District attests to all of the following in the test claim filing:

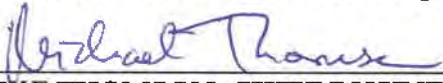
- (i) District alleges state-mandated costs result from the same statute or executive order;
- (ii) District agrees on all issues of the test claim; and

Test Claim: Transitional Kindergarten Program
Claimants: Sunnyvale School District
Hope Elementary School District
Section: 6 Declaration- Mike Thomson, Chief Business Official,
Hope Elementary School District

(iii) District has designated one person to act as the sole representative for all claimants.

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or information and belief and I am authorized and competent to do so.

Dated: July 30, 2024



MIKE THOMSON, CHIEF BUSINESS OFFICIAL
HOPE ELEMENTARY SCHOOL DISTRICT



Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

2024-25 Board

Executive Committee

PRESIDENT

Anthony Ranii, Montecito Union SD

NORTHERN CALIFORNIA VICE PRESIDENT

Chris Vanden Heuvel, Healdsburg USD

CENTRAL CALIFORNIA VICE PRESIDENT

Michael Gallagher, Sunnyvale SD

SOUTHERN CALIFORNIA VICE PRESIDENT

Jill Vinson, Cardiff Elementary SD

Chief Financial Officer

Graham Clark, Fremont Union HSD

At-Large Board Members

ALEXANDER VALLEY UNION SD

Matt Reno

CALISTOGA JOINT USD

Audra Pittman

DEL MAR UNION ELEMENTARY SD

Holly McClurg

HOPE ESD

Anne Hubbard

KENWOOD ESD

Nathan Myers

LAGUNA BEACH USD

Jason Viloria

SARATOGA UNION SD

Kenneth Geisick

CONSULTANTS

SCHOOL SERVICES OF CALIFORNIA INC.

Leilani Aguinaldo

Dave Heckler

Kyle Hyland

Michelle McKay Underwood

July 25, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Schools For Sound Finance [(SF)²], the statewide association of community-funded (“basic aid”) school districts, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As the statewide association supporting community-funded school districts, we are concerned with the harmful precedent of the state establishing an increased level of educational requirements on our school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state’s mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is

Schools For Sound Finance

1121 L Street, Suite 1060 ♦ Sacramento, CA 95814 ♦ (916) 446-7517

providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Anthony Ranii
President, Schools for Sound Finance

Superintendent, Montecito Union School District
385 San Ysidro Road
Santa Barbara, CA 93108
(805) 969-3249
aranii@montecitou.org

cc: Members and Staff, Commission on State Mandates



association of california
school administrators

officers

president Rafael Plascencia **president-elect** Daryl F. Camp, Ed.D. **vice president** Rene Rickard, Ed.D.

vice president for legislative action Gina Potter, Ed.D. **past president** Parvin Ahmadi **executive director** Edgar Zazueta, Ed.D.

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Association of California School Administrators (ACSA), I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a statewide association, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-

funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Edgar Zazueta, Ed.D.
Executive Director
Association of California School Administrators
1029 J Street, Suite 500
Sacramento, CA 95814
(916) 329-4321
ezazueta@acsa.org

cc: Members and Staff, Commission on State Mandates



August 1, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the California Association of School Business Officials, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a statewide association, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state

is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Mishaal Gill

Director, Policy and Advocacy
California Association of School Business Officials

1001 K Street, 5th Floor | Sacramento, California 95814
Phone Number: (916) 504-2250
mgill@casbo.org

cc: Members and Staff, Commission on State Mandates

July 26, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of CFT — A Union of Educators & Classified Professionals, AFT, AFL-CIO, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a statewide association, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing

resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall. Should you have any questions, please do not hesitate to reach me at tbrown@cft.org.

Sincerely,



Tristan Brown
Legislative Director, CFT
1107 9th Street, Ste. 460
Sacramento, CA 95814
tbrown@cft.org

TB: ac-opeiu#29 afl-cio



July 26, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the California School Boards Association, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a statewide association, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom,

Gayle Miller, Chairperson
July 26, 2024
Page 2

and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Kristin Lindgren-Bruzzone
General Counsel
California School Boards Association
3251 Beacon Blvd.
West Sacramento, CA 95691
916-669-3243
klindgren-bruzzone@csba.org

cc: Members and Staff, Commission on State Mandates



925 L Street
Suite 1185
Sacramento, CA 95814
Tel: (916) 750-0722
www.ssda.org

EXECUTIVE BOARD

President, Eric Bonnicksen, Superintendent
Placerville Union Elementary SD

Dr. Amy Alzina, Superintendent/Principal
Cold Spring Elementary School District

Dr. Don Brann
Founder – Emeritus Member

Dr. Helio Brasil, Superintendent
Keyes Union School District

José Gonzalez, Superintendent
Planada Elementary School District

Katie Kohler, Superintendent/Principal
Chicago Park Elementary School District

Mike Martin, Superintendent
Modoc County Office of Education

Melanie Matta, Superintendent/Principal
Hope Elementary School District

Dr. Nicole Newman, Superintendent
Wheatland Union High School District

Tom O'Malley, Superintendent
Modoc Joint School District

Dr. Jeremy Powell, Superintendent
Hamilton Unified School District

Christopher Rafanelli,
Superintendent/Principal
Liberty School District

Dr. Catherine Reimer,
Superintendent/Principal
San Ardo Union Elementary School District

Keila Rodriguez, Superintendent
Meadow Union Elementary School District

Heidi Torix, Superintendent
Eastern Sierra Unified School District

Amy Wooliever, Superintendent
La Honda-Pescadero Unified SD

SSDA FOUNDERS

Dr. Don Brann, Founder
Dr. David Evans, Founder, 1932-2018
Ray Edman, Founder, 1926-2006

SSDA OFFICE

Yuri Calderon, Executive Director,
(619) 254-2778; yuri@ssda.org

Kristina Chavez, Administrative Assistant,
(916) 750-0722; kristina@ssda.org

August 1, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Small School Districts' Association I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a statewide association, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on school districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.



The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink, appearing to read "Yuri Calderon", with a stylized flourish at the end.

Yuri Calderon
Executive Director
925 L Street, Suite 1185
Sacramento, CA 95814
(619) 254-2778
yuri@ssda.org





acalanes Union High School District

1212 Pleasant Hill Road, Lafayette, CA 94549

www.acalanes.k12.ca.us

925-280-3900 ♦ Fax 925-280-3903

July 18, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Acalanes Union High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the State establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the State expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the State funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the State has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the State's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of State funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the State is providing UTK resources to State-funded districts and not providing resources to community-funded districts despite the State maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum State aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, State- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the State imposing a new program or higher level of service on LEAs. The State continues to maintain that implementation of UTK is an expectation of all school districts; however, the State is only providing funding for UTK to State-funded districts. The refusal of the State to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the State.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Sincerely,



John Nickerson
Superintendent

Acalanes Union High School District
1212 Pleasant Hill Rd., Lafayette, CA 94549
925-280-3902
jnickerson@auhsdschools.org

cc: Members and Staff, Commission on State Mandates



Alexander Valley Union School District

"A California Distinguished School"

Matt Reno
Superintendent-Principal

July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Alexander Valley School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts. Our school district financial estimates for the full implementation of TK would cost us over \$90,000.00 in start-up costs, and an additional \$125,000.00 to operate annually. In order for our district to fully operate a TK program we would likely need to cancel program offerings and pull funding from our enrichment programs like art, music, fine arts, as well as incur a major reduction in specialized intervention supports.



Alexander Valley Union School District

"A California Distinguished School"

Matt Reno
Superintendent-Principal

I should note, the DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Matt Reno

Superintendent/Principal
Alexander Valley School District
8511 Hwy 128
Healdsburg, CA 95448
707-433-1375
mreno@alexandervalleyusd.org

cc: Members and Staff, Commission on State Mandates

Pam Rennick
Superintendent/Principal

BALLARD SCHOOL DISTRICT

2425 SCHOOL STREET
SOLVANG, CALIFORNIA 93463
(805) 688-4812

GOVERNING BOARD:
Tracey Cassidy
Séan A. Conroy
A. Arthur Kaslow

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Ballard School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would

otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

There have been additional costs that we have had to account for because of UTK implementation. These additional costs include: funding and additional classroom aide to keep the ratio at 12:1, additional breakfast and lunches served and additional Extended Learning Opportunity costs because of the extended after school time for our TK students. Currently, the cost to sustain this mandate is taken from our general fund, with the exception of the extended learning opportunities, that is funded by the ELO funds.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Pam Rennick

Pam Rennick, Superintendent/Principal
Ballard School District
2425 School St.
Solvang, CA 93463

(805)688-4812
prennick@ballardschool.org

cc: Members and Staff, Commission on State Mandates



Bonny Doon Union Elementary School District

Engaging the mind, the heart, and the spirit



1492 PINE FLAT ROAD * SANTA CRUZ, CALIFORNIA 95060

Phone: 831-427-2300 * Fax: 831-427-2800

Website: www.bduesd.org

Superintendent/Principal: Mike Heffner * mheffner@bduesd.org

Assistant to the Superintendent: Ola Muanier * omuanier@bduesd.org

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Bonny Doon Union Elementary School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

As a result of our implementation of UTK, our district has experienced additional, unfunded costs to implement this mandate. We have experienced increased staffing costs (both certificated and classified) to support implementation. Additional and new furniture has been purchased. Increased food costs for students have been incurred. New curricular materials were necessarily purchased to meet the needs of an expanding age group. These costs are significant for a single-school district, and deeply unfair. In order to fund these expenditures, the district has had to forego making necessary facility improvements, delayed other curricular and classroom purchases, and reduced funding for our music and science programs that serve all TK-6 students at our campus.


The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Our district thoughtfully and consistently uses our MSA and EPA funds to support all students to master grade-level standards by employing an Intervention Specialist (part-time) and an instructional aide. These funding sources do not fully cover these prioritized positions, requiring a contribution from our general fund.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.


Mike Heffner, Superintendent/Principal
Bonny Doon Union Elementary School District
1492 Pine Flat Rd. Santa Cruz, CA 95060
831-427-2300
mheffner@bduesd.org

cc: Members and Staff, Commission on State Mandates



CALISTOGA JOINT UNIFIED SCHOOL DISTRICT

1520 LAKE STREET • CALISTOGA, CALIFORNIA 94515

BOARD OF TRUSTEES

STEPHANIE ROTHBERG-ALLAN
INDIRA LOPEZ-JONES
RUDY GONZALEZ
MATTHEW REID
LAUREL RIOS

SUPERINTENDENT

DR. AUDRA PITTMAN

July 26, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Calistoga Joint Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to

community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

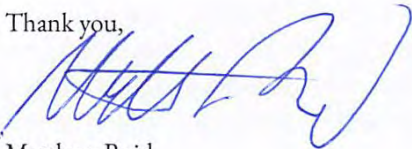
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Matthew Reid
Board Member
Calistoga Joint Unified School District
1520 Lake St.
Calistoga, CA 94515
707.942.4703
mreid@calistogajusd.org

cc: Members and Staff, Commission on State Mandates



CALISTOGA JOINT UNIFIED SCHOOL DISTRICT

1520 LAKE STREET • CALISTOGA, CALIFORNIA 94515

BOARD OF TRUSTEES

STEPHANIE ROTHBERG-ALLAN
INDIRA LOPEZ-JONES
RUDY GONZALEZ
MATTHEW REID
LAUREL RIOS

SUPERINTENDENT

DR. AUDRA PITTMAN

July 26, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Calistoga Joint Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to

community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Calistoga Joint Unified School District has had to maintain an extra teaching position and possibly another by 2025-26. The current annual cost of this position is over \$192,000. Next year this cost could double to \$384,000. These costs to the district's general fund are taking resources away from other student programs that would support student academic growth.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Our District receives MSA and EPA dollars on a yearly basis. This funding is and has been a part of yearly operating expenditures in the past, present and future. This is not extra money that the district receives but is part of overall funding that is used to meet the basic operational needs of the district. If we were to use this money for UTK expansion, other programs and resources would be reduced because these dollars are already part of our continuing operating budget.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Audra Pittman, Ph.D.
Superintendent
Calistoga Joint Unified School District
1520 Lake St.
Calistoga, CA 94515
707.942.4703

apittman@calistogajusd.org



cc: Members and Staff, Commission on State Mandates



Campbell Union School District
155 North Third Street
Campbell CA 95008

T 408-364-4200
F 408-341-7280

Website:
www.campbellusd.org

Governing Board Members:
Danielle M.S. Cohen
Chris Miller
Richard H. Nguyen
William Slade
Michael L. Snyder

Governing Board Phone No:
408-341-7251

Superintendent
Shelly Viramontez, Ed.D.
408-364-4200

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Campbell Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

While we appreciate the opportunity to support our students at a younger age, it has caused significant impact to our district. Not only have we needed to add additional staff beyond what is typical in our other grades due to the low 12:1 student to staff ratios. Additionally, due to the needs of these younger learners, many who have never attended school, we needed to provide additional professional development for staff and administrators. We have also needed to hire additional behavior specialist support specifically for this grade span. We have also needed to hire additional yard supervision support to ensure safety for these younger learners. We have made some modifications to buildings and classrooms to accommodate smaller toilets and sinks. These funds pulled from our general fund dollars, reducing the funds available for students in all the other grades.

As a community funded district, we do not get Supplemental and Concentration grants even though they are part of the LCFF entitlement. The minimum state aid (MSA) provision and the Education Protection Account (EPA) that we receive, which is used to address the needs of Unduplicated Students to increase or improve services. The cost of providing services to the high need students is over and beyond what the state dollars cover. In addition, implementing UTK puts more cost burden on our district as it redirects the funds which would otherwise be used to support the core educational programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Dr. Shelly Viramontez

Superintendent, Campbell Union School District
155 N. Third Street
Campbell, CA 95008
(408)364-4200
sviramontez@campbellusd.org



July 25, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Cardiff School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The additional cost to the District for the first year of implementation is about \$900,000 which is about 8% of our total operating budget. This is a huge impact if there was not a direct revenue source.

Inspiring a love of learning

1888 Montgomery Avenue, Cardiff-by-the-Sea, CA 92007 www.cardiffschools.com 760-632-5890



The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The total of our Minimum State Aid and Education Protection Account dollars is approximately \$500,000, which is roughly equivalent to the cost of three general education classroom teachers. This is a significant part of our yearly operating budget, and the district would be significantly impacted if these were to be reduced. There are no leftover funds to implement the cost of another grade level in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jill Vinson, Superintendent
Cardiff School District
1888 Montgomery Avenue
Cardiff, CA 92007
(760)632-5890
jill.vinson@cardiffschools.com

cc: Members and Staff, Commission on State Mandates

Inspiring a love of learning

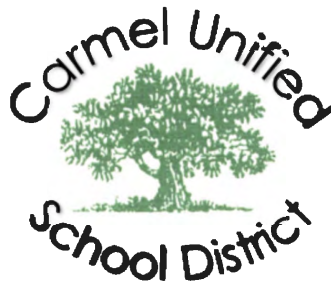
1888 Montgomery Avenue, Cardiff-by-the-Sea, CA 92007 www.cardiffschools.com 760-632-5890

BOARD OF EDUCATION

Sara Hinds
Seaberry Nachbar
Karl Pallastrini
Jason Remyne
Anne-Marie Rosen

SUPERINTENDENT

Sharon Ofek

**DISTRICT OFFICE:**

P.O. Box 222700
Carmel CA 93922

4380 Carmel Valley Road
Carmel, CA 93923

TEL: (831) 624-1546

FAX: (831) 624-1726

www.carmelunified.org

July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Carmel Unified School District I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded

districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The following table provides a history of increasing personnel costs related to expanding the Transitional Kindergarten Program. By 2025-26 the average cost for each Transitional Kindergarten Classroom is \$241,457, as compared to \$164,441 for a regular Kindergarten class of 20-24 students.

School Year	2021-22	2022-23	2023-24	2024-25	2025-26 Est
Transitional Kindergarten Teachers	1	2	2	2	3
Transitional Kindergarten Paraprofessional		1	1	2	3
Enrollment	14	27	28	43	54
Adult/Student Ratio	1:20	1:12	1:12	1:12	1:10
Personnel Cost Certificated Teacher (Total Compensation)	\$161,968	\$217,628	\$334,503	\$338,796	\$493,324
Personnel Cost Paraeducator (Total Compensation)		\$36,068	\$66,193	\$164,477	\$231,047
Total Compensation Cost (Salary, Statutory and Health Benefits)	\$161,968	\$253,696	\$400,696	\$503,273	\$724,371
Change Year over Year		56.63%	57.94%	25.60%	43.93%
Percent Change from 2021-22 to 2025-26 Projected					347.23%

In addition, there are additional costs and impacts that are difficult to quantify, but that are definitive factors that affect community funded districts, some impacts shared by are state funded districts, others that are unique to community funded districts.

1. **Increased Personnel Costs:** The expansion of the TK Program has resulted in a 347% increase in personnel costs, as detailed in the referenced table. This significant rise reflects the additional staffing required to accommodate the growing number of TK students.
2. **Additional Costs:**
 - o **Curriculum and Classroom Resources:** With the increase in TK class sizes, new curriculum materials and smaller furniture had to be purchased to meet the needs of younger students.
 - o **Facilities Impact:** Classrooms had to be relocated closer to restrooms to accommodate TK students, incurring costs for moving and adapting these spaces.
 - o **Special Education Services:** The earlier enrollment of students in the district has increased the demand for more intensive special education services and Student Study Teams (SST), which involve additional assessments and support structures.
 - o **Shift from Private Settings:** As more children transition from home or private preschool environments to public TK, we anticipate a rise in the need for Individual Education Plans (IEPs) and 504 Plans.
3. **Class Size Management:** TK is governed by a hard cap on student-teacher ratios, which creates expensive staffing challenges. For example, if classes are staffed at a 1:10 ratio and an 11th student enrolls, the district must either violate the hard cap—resulting in significant penalties—or add an additional classroom, costing an average of \$241,457 in personnel total compensation costs.
4. **Challenges in Coastal Communities:** Our district, like many community-funded districts, faces unique challenges due to its coastal location:
 - o **Regulatory Hurdles:** Expanding school facilities in coastal areas requires approval from the Coastal Commission, a process that is time-consuming and often takes years, unlike in non-coastal communities.
 - o **Higher Cost of Living:** The cost of living in coastal areas is significantly higher—often four times that of non-coastal communities—further straining our district's budget.

The DOF also highlights the funding that community-funded districts receive through the LCFE via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFE and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Minimum State Aid (MSA) and Education Protection Act (EPA) funds were previously allocated and continue to support elective programs at middle and high schools. These funds cannot be reallocated to cover the costs of TK expansion without cuts to these programs.

The TK expansion, combined with a projected 16% increase in health benefits and PERS costs approaching 30% of payroll, places immense pressure on our district's budget. The 347% increase in TK-personnel related costs severely impacts our ability to sustain existing programs and attract qualified staff.


The expansion of the TK Program has placed a disproportionate burden on our district, particularly given the high cost of living and regulatory challenges in our community. Without additional funding, our ability to deliver a quality education is compromised.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Sharon Ofek  Superintendent
4380 Carmel Valley Road
Carmel, CA 93923
831-624-1546 ext 2021
sofek@carmelunified.org

cc: Members and Staff, Commission on State Mandates



Cold Spring School District

2243 Sycamore Canyon Road, Santa Barbara, CA 93108

(805) 969-2678 • FAX (805) 969-0787

www.coldspringschool.net

July 18, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Cold Spring School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In order to implement Transitional Kindergarten effectively, The District has had to build an additional classroom, hire a teacher, and instructional assistant, purchase student desks and furniture, textbooks and instructional materials, purchase playground equipment, provide professional learning to staff, expand custodial services to ensure the classroom and bathroom is clean and ready for students. The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Currently, our EPA dollars are used to fund certificated teachers. Our MSA funds have been allocated to the general fund to support the educational program.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



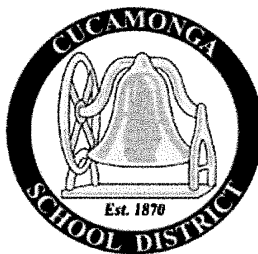
Amy Alzina, Ed.D., Superintendent/Principal
Cold Spring School District
aalzina@coldspringschool.net

2243 Sycamore Canyon Road
Santa Barbara, CA 93108
(805) 969-2678

cc: Members and Staff, Commission on State Mandates

Board of Trustees

Laura Hendison
Victoria V. Mageno
Talia Maynor
Eric D. Montague
Roxanne Ramirez

**Administration**

Michael Chaix
Superintendent
Deo Persaud
Business Services
Joyce Kozyra
Personnel and Pupil Services
Gil Diaz
Educational Services

8776 Archibald Avenue, Rancho Cucamonga, California 91730-4698
(909) 987-8942 / FAX (909) 980-3628

July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Cucamonga School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Our district has always had a full-day TK program at each of our three elementary schools. Due to changes in the laws and increased enrollment in TK we added an additional teacher last year. The full-day TK program is funded under our LCAP. The total cost of our four TK teachers is estimated at \$720,898. This cost could have been utilized to cover part of our intervention program. During FY 23-24, state grant funds were used to fund the TK aides to meet the required staffing ratios. However, for FY 24-25, we will be using the unrestricted general fund to pay for the TK aides. The estimated cost for the TK aides is \$231,093.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

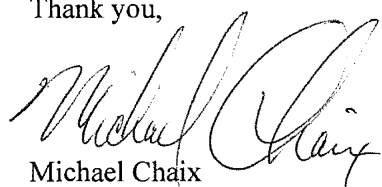
Currently, the EPA dollars of \$459,468 fund teacher salaries for one teacher at each site. The minimum state aid of \$2,130,982 is used to fund a portion of the LCAP obligation. There is no leftover funding to implement the costs of UTK in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Michael Chaix
Superintendent

8776 Archibald Ave
Rancho Cucamonga, CA 91730

(909) 987-8942

mchaix@cuca.k12.ca.us

cc: Members and Staff, Commission on State Mandates

11232 El Camino Real
San Diego, CA 92130-2657
(858) 755-9301
(858) 523-6114 Fax
www.dmusd.org



Superintendent
Holly McClurg, Ph.D.

Board of Trustees
Gee Wah Mok, Esq., President
Alan Kholos, Esq., Clerk
Katherine Fitzpatrick, Member
Erica Halpern, Member
Doug Rafner, Esq., Member

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Del Mar Union School District (DMUSD), I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state

is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In DMUSD, UTK implementation is estimated to cost approximately \$4 million annually. This is a cost that does not include any one-time costs such as curriculum, professional learning for our teaching staff, facilities investments to ensure that we have appropriate classrooms for all of our UTK students, furniture, or technology. In a district with a balanced budget that is approximately \$75 million, this would mean increasing class size, eliminating STEAM learning opportunities for students, eliminating counselors, and/or eliminating intervention supports for students who are not meeting grade level standards. Any of these potential cuts would impact students at every grade level in our district, diminishing the educational program for all students. The lack of UTK funding makes it impossible to provide this program without negatively impacting the students in DMUSD.

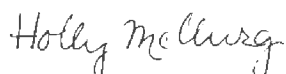
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Holly McClurg, PhD, Superintendent
Del Mar Union School District

11232 El Camino Real
San Diego, CA 92130

(858) 755-9301

hmcclurg@dmusd.org

cc: Members and Staff, Commission on State Mandates



Dr. Gregory T. Sackos, Superintendent/Principal
P.O. Box 6 | 1434 Kaiser Road
Desert Center, California 92239
(760) 895-8254
gregsackos@eaglemtnschool.com

July 30, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Desert Center Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually replenishing Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

As we implement the UTK programs here at Desert Center Unified School District we have had to address additional costs. These additional costs include addressing playground equipment for compliance, staffing needs, professional development needs, curriculum, and transportation costs. This is not an inclusive list of additional costs.

Desert Center Unified School District Board of Trustees
Dean Primmer, President, Steve Jones, Clerk, Jim Brunton, Ross Ryding Victor Ramos



Dr. Gregory T. Sackos, Superintendent/Principal
P.O. Box 6 | 1434 Kaiser Road
Desert Center, California 92239
(760) 895-8254
gregsackos@eaglemtnschool.com

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

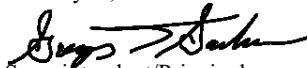
As with other districts our EPA dollars are used to support educational services and programs. It truly helps us mitigate the impact of our budget to supporting a quality education program. As a small, rural school district there are not a lot of funds remaining to address the costs of UTK in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Superintendent/Principal

Desert Center Unified School District
1434 Kaiser Road
Desert Center, CA 92239
(760) 895-8254
gregsackos@eaglemtnschool.com

Desert Center Unified School District Board of Trustees
Dean Primmer, President, Steve Jones, Clerk, Jim Brunton, Ross Ryding Victor Ramos



101 S. Rancho Santa Fe Road
Encinitas, CA 92024-4349
Phone: (760) 944-4300
www.eusd.net

Board of Trustees

Emily Andrade
Tom Morton
Marla Strich
Marlon Taylor
Jodie Williams

July 24, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Superintendent

Andrée Grey, Ed.D.

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

**Assistant
Superintendents**

Amy Illingworth, Ed.D.
Educational Services

Angelica Lopez, Ed.D.
Administrative Services

Joseph Dougherty
Business Services

On behalf of the Encinitas Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenchmarking Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing

students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

By adding a full grade level without funding, the Encinitas Union School District (EUSD) would be forced to reduce or dismantle programs. This would potentially include removing our robust districtwide enrichment and intervention programs and increasing class sizes in kindergarten through grade 6. Reducing or eliminating these programs would have an immediate, negative impact on all students across the district. Additionally, the estimated cost to EUSD would be approximately 4.8 million dollars which is almost 5% of our total budget.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EUSD continues to fully utilize MSA and EPA funds each year, especially since the state decreased allocated MSA and EPA funds in 2013. EUSD uses these resources to bolster intervention programs, maintain a 24:1 student-teacher ratio for K-3 classes, and ensure home-to-school transportation services. These funds are exhausted every year without any remaining to cover UTK expenses within EUSD.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Warmly,


Andrée Grey, Ed.D.
Superintendent
Encinitas Union School District

101 S. Rancho Santa Fe Rd., Encinitas, CA 92024

760-944-4300 ext. 1111

andree.grey@eusd.net

cc: Members and Staff, Commission on State Mandates





Martha Fluor
20111 SW Cypress Street
Newport Beach, California 92660
949-933-4151
Email: marthabeyondtheboard2020@gmail.com

July 23, 2024

Dear Chairperson Miller:

As a former NMUSD school board member, CSBA Past President, and current PTA President, grandparent, and community volunteer, I am writing to reaffirm my strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the Department of Finance (DOF) comments made on July 11, 2024.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

There are significant costs associated with UTK. The district is expected to spend over \$9 million for UTK facilities in 2024-25. Unfortunately, this amount is woefully inadequate as the majority of our UTK students will still be housed in facilities that do not adhere to the state's standard for this age group. At full implementation, staffing costs alone will exceed \$8 million per year.

Consequently, the Board of Education has had to make difficult financial choices that have scrapped environmentally friendly infrastructure improvements, constrained supports to our unduplicated pupils, and limited district resources for college and career readiness programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

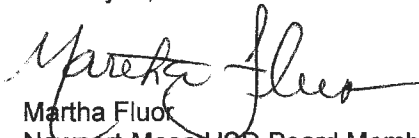
The district's Minimum State Aid and Education Protection Account dollars support our Supplemental LCFF and Special Education programs. The district supports the Supplemental LCFF program by \$23.6 million and Special Education by \$61.3 million. As such, adding another unfunded program, UTK, is a tremendous financial burden.

Newport-Mesa USD contends that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, I strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

I implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Martha Fluor
Newport-Mesa USD Board Member (1991 – 2020)
CSBA President, 2011
Harbor Council PTA member
20111 SW Cypress Street
Newport Beach, CA 92660-0713
(949) 933-4151
marthabeyondtheboard2020@gmail.com

cc: Members and Staff, Commission on State Mandates



FREMONT UNION HIGH SCHOOL DISTRICT

Cupertino High School | Fremont High School | Homestead High School | Lynbrook High School | Monta Vista High School | Adult School

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Fremont Union High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Christine Mallery, CBO/Associate Superintendent
Fremont Union High School District

589 West Fremont Ave
Sunnyvale, CA 94087

408-522-2245

christine_mallery@fuhisd.org

cc: Members and Staff, Commission on State Mandates



FREMONT UNION HIGH SCHOOL DISTRICT

Cupertino High School | Fremont High School | Homestead High School | Lynbrook High School | Monta Vista High School | Adult School

July 18, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Fremont Union High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same

scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

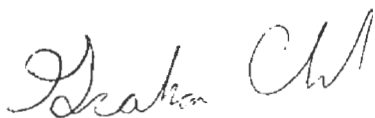
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Graham Clark
Superintendent of Schools
Fremont Union High School District
589 W. Fremont Avenue
Sunnyvale, CA 94087
(408)522-2201
graham_clark@fuhisd.org

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Michele Perrault, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent
Dr. Mary Kahn

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Perrault:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Ethan Bertrand

Ethan Bertrand, Clerk
Board of Trustees
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
ebertrand@gusd.us

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Miller:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account

(EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Emily Zacarias

Emily Zacarias, Board Member
Board of Trustees
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
ezacarias@gusd.us

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Miller:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account

(EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Mary Kahn

Dr. Mary Kahn, Superintendent
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
mkahn@gusd.us

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Miller:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account

(EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Dr. Richard Mayer

Dr. Richard Mayer, Board Member
Board of Trustees
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
rmayer@gusd.us

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Miller:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account

(EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Dr. Vicki Ben-Yaacov

Dr. Vicki Ben-Yaacov, President
Board of Trustees
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
vbenyaacov@gusd.us

cc: Members and Staff, Commission on State Mandates



GOLETA UNION SCHOOL DISTRICT
Office of the Superintendent

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Board of Trustees
Dr. Vicki Ben-Yaacov, President
Sholeh Jahangir, Vice President
Ethan Bertrand, Clerk
Emily Zacarias, Member
Dr. Richard Mayer, Member

Superintendent

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test

Dear Chairperson Miller:

On behalf of the Goleta Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Goleta Union School District, a community-funded district. The difference is that the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that the implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account

(EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Goleta Union School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Sholeh Jahangir

Sholeh Jahangir, Vice-President
Board of Trustees
Goleta Union School District
401 N. Fairview Ave.
Goleta, CA 93111
(805) 681-1200 ext. 2201
Sholeh.jahangir@gusd.us

cc: Members and Staff, Commission on State Mandates



300 El Cerrito Avenue
Hillsborough, CA 94010
t: (650) 342-5193
www.hcsdk8.org

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hillsborough City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

BOARD OF EDUCATION
Kim Oliff, Don Geddis, Gregory J. Dannis, An Huang Chen, Gilbert Wai

SUPERINTENDENT
Ana de Arce

The implementation of UTK in HCSD has necessitated accounting for additional costs and trade-offs that impact our budget. We have had to allocate substantial funding for hiring teachers and aides to ensure appropriate student to teacher ratios. We have had to procure and maintain age-appropriate classroom materials and furniture; additional and ongoing costs exist for supplies/materials and curriculum. Our schools now have longer lunch periods that necessitate the cost of increased supervision and increased costs associated with the Universal Meal Program. To cover these costs, we have had to reallocate funds from other programs, including reducing budgets for extracurricular activities. Funds that were initially designated for professional development and advanced training for staff were redirected to UTK implementation and this impacts all schools regardless if they have a TK on campus. The District only received \$176,506.55 UTK Implementation money, but spent \$414,956 in 2022-23 and \$425,325 respectively on 2 TK Classes that staffed by 2.0 FTE Certificated Teachers and 0.492 FTE Paraeducator, with \$25,954 initial and \$20,000 ongoing classroom set up and maintenance cost. With TK being fully implemented in 2024-25, it is costing the District 3.0 FTE Certificated Teachers and 2.0 FTE Paraeducators, or \$744,468 per year and ongoing, which is not sustainable without additional funding from the State.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The District receives \$172,044 MSA per year, which has been allocated by enrollment to our four school sites as part of their discretionary funds. Since CDE apportions EPA by enrollment, that funding has declined over the years. The 2023-24 P-2 EPA apportionment is \$247,049. The District has always spent the entire EPA money on K-5 elementary teachers, barely covering 2.0 FTE teachers' salaries and benefits. HCSD has \$0 leftover MSA and EPA funds to cover the TK mandate, which has put a big strain on the funds on existing K-8 instructional programs.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates

BOARD OF EDUCATION
Kim Oliff, Don Geddis, Gregory J. Dannis, An Huang Chen, Gilbert Wai

SUPERINTENDENT
Ana de Arce



300 El Cerrito Avenue
Hillsborough, CA 94010
t: (650) 342-5193
www.hcsdk8.org

(Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Ana de Arce
Superintendent
adearce@hcsdk8.org

Kim Oliff
Board President
theoliffs@gmail.com

Don Geddis
Board Vice President
don@dongeddis.com

Gregory Dannis
Board Clerk
gdannis@dwkesq.com

An Huang Chen
Board Member
anhuangchen12@gmail.com

Gilbert Wai
Board Member
the3wais@gmail.com

Joyce Shen
Chief Business Official
jshen@hcsdk8.org

Leilani Bell
Human Resources Director
lbell@hcsdk8.org

Matthew Lindner
Educational Services Director
mlindner@hcsdk8.org

Bhavna Narula
Student Services Director
bnarula@hcsdk8.org

Maureen Sullivan
Education Technology Director
msullivan@hcsdk8.org

Tracy Dennis
Information Technology Manager
tdennis@hcsdk8.org

Alec MacKenzie
Hillsborough Teachers
Association (HTA)
President
amackenzie@hcsdk8.org

Kim Hover
California School Employees
Association (CSEA)
President, Chapter 465
khover@hcsdk8.org

Hillsborough City School District
300 El Cerrito Avenue
Hillsborough, CA 94010
(650) 342-5193

cc: Members and Staff, Commission on State Mandates

BOARD OF EDUCATION
Kim Oliff, Don Geddis, Gregory J. Dannis, An Huang Chen, Gilbert Wai

SUPERINTENDENT
Ana de Arce



Hope School District

The future of the world is in our classrooms today.

3970 LA COLINA ROAD #14 • SANTA BARBARA, CALIFORNIA 93110
PHONE (805) 682-2664 FAX (805) 687-7954

Board of Trustees

Dr. Frank Wageneck, President, Dr. Kelly Keogh, Clerk, Dan Cunningham, Member, Erik Vasquez, Member, Dr. Brian Johnson, Member

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hope School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Hope School District, a community-funded district. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and

implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Hope School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Brian Johnson, DC

Dr. Brian Johnson, Board of Trustees Member
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564
bjohnson@hopeschooldistrict.org

cc: Members and Staff, Commission on State Mandates



Hope School District

The future of the world is in our classrooms today.

3970 LA COLINA ROAD #14 • SANTA BARBARA, CALIFORNIA 93110
PHONE (805) 682-2664 FAX (805) 687-7954

Board of Trustees

Dr. Frank Wageneck, President, Dr. Kelly Keogh, Clerk, Dan Cunningham, Member, Erik Vasquez, Member, Dr. Brian Johnson, Member

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hope School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Hope School District, a community-funded district. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and

implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Hope School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Daniel Cunnison

Daniel Cunnison, Board of Trustees
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564
dcunnison@hopeschooldistrict.org

cc: Members and Staff, Commission on State Mandates



Hope School District

The future of the world is in our classrooms today.

3970 LA COLINA ROAD #14 • SANTA BARBARA, CALIFORNIA 93110
PHONE (805) 682-2664 FAX (805) 687-7954

Board of Trustees

Dr. Frank Wageneck, President, Dr. Kelly Keogh, Clerk, Dan Cunningham, Member, Erik Vasquez, Member, Dr. Brian Johnson, Member

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hope School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Hope School District, a community-funded district. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and

implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Hope School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Erik Vasquez

Erik Vasquez, Board of Trustees
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564
evasquez@hopeschooldistrict.org

cc: Members and Staff, Commission on State Mandates



Hope School District

The future of the world is in our classrooms today.

3970 LA COLINA ROAD #14 • SANTA BARBARA, CALIFORNIA 93110
PHONE (805) 682-2664 FAX (805) 687-7954

Board of Trustees

Dr. Frank Wageneck, President, Dr. Kelly Keogh, Clerk, Dan Cunningham, Member, Erik Vasquez, Member, Dr. Brian Johnson, Member

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hope School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Hope School District, a community-funded district. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and

implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Hope School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Frann Wageneck, Ed.D.

Dr. Frann Wageneck, Board of Trustees President
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564
fwageneck@hopeschooldistrict.org

cc: Members and Staff, Commission on State Mandates



Hope School District

The future of the world is in our classrooms today.

3970 LA COLINA ROAD #14 • SANTA BARBARA, CALIFORNIA 93110
PHONE (805) 682-2664 FAX (805) 687-7954

Board of Trustees

Dr. Frank Wageneck, President, Dr. Kelly Keogh, Clerk, Dan Cunningham, Member, Erik Vasquez, Member, Dr. Brian Johnson, Member

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Hope School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made districts like ours pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs and absorbing TK students into K classrooms expanding the class sizes. We were able to use existing teachers and instructional aides. However, the expansion of TK for a full 12 months has meant a large increase in the number of TK students enrolling and is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts otherwise end up with fewer resources per student, per classroom, and per educator. This is what is happening in Hope School District, a community-funded district. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and

implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. In Hope School District both MSA and EPA dollars fund classroom teachers, allowing us to keep class sizes to a reasonable size. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level with strict staffing ratios.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Dr. Kelly Keogh

Dr. Kelly Keogh, Board of Trustees, Clerk
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564
bjohnson@hopeschooldistrict.org

cc: Members and Staff, Commission on State Mandates



HUNTINGTON BEACH
CITY SCHOOL DISTRICT

BOARD OF TRUSTEES
Diana Marks • Paul Morrow, Ed.D.
Ann Sullivan • Meghan Willis

Superintendent: Leisa Winston, Ed.D.

July 26, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Huntington Beach City School District (HBCSD), I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Due to the additional costs of TK implementation, HBCSD has increased staffing ratios in grades K-8, conducted layoffs, and implemented various other strategies to reduce deficit spending. HBCSD has recently transitioned to community-funded status, and remains one of the lowest-funded districts on a per-ADA basis in Orange County. State-funded districts receive a TK add-on allocation of \$3,077 per average daily attendance (ADA). In 2024-25, these funds are estimated at \$459,900 for HBCSD, which, as a community-funded district,

8750 Dorsett Drive • Huntington Beach • California 92646 • (714) 964-8888

we will not receive. As more students qualify for TK, the loss in revenue is projected to increase to \$640,051 in 2025-26. That same year, the TK staffing ratio is expected to decrease from 12:1 to 10:1, necessitating the hiring of four additional teachers and four instructional aides at an annual cost of \$660,000. This results in a total of \$1.2 million in ongoing expenditures for HBCSD. Without additional funding, we will need to further reduce existing programs to absorb these costs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

For HBCSD, MSA and EPA funding support our core instructional programs, including the cost of counselors and continued academic and social-emotional support for students in the aftermath of the COVID-19 pandemic now that all one-time funds have been exhausted.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Leisa Winston, Ed.D.
Superintendent
Huntington Beach City School District
8750 Dorsett Dr.
Huntington Beach, CA 92646
(714) 378-2011
lwinston@hbcasd.us

cc: Members and Staff, Commission on State Mandates

KENWOOD SCHOOL DISTRICT

230 Randolph Avenue, P.O. Box 220, Kenwood, CA 95452-0220
(707) 833-2500

July 30, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Kenwood School District I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to



Board of Trustees

Pat Alexander · Cheryl Ghisla · Nate Lamar · James Larson · Javier Tenorio

community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Kenwood is a very small district, and we currently have 5 students enrolled in TK. However, because of this new, unfunded program, we have had to install a new building at a cost of over 1 million dollars, hired a new TK teacher and may have to hire an extra instructional aide at a cost of over \$90,000 dollars a year and will have to increase custodial services. The new TK building will also require us to eliminate our preschool program as we can no longer fund nor find the extra space to do both programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

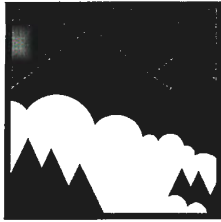
We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Nathan Myers/Superintendent

Kenwood School District
308 Randolph Ave.
Kenwood, Ca. 95452
(707) 833-2500
nmyers@kenwoodschool.org

cc: Members and Staff, Commission on State Mandates



**LARKSPUR-
CORTE MADERA
SCHOOL DISTRICT**

Board of Trustees: Beth Blair, Natalie Medved, Amir Movafaghi, Eric Schmautz, Annie Sherman
Superintendent: Brett Geithman, Ed.D.

230 Doherty Drive, Larkspur, CA 94939
(415) 927-6960
www.lcmschools.org

July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Larkspur-Corte Madera School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

We estimate a cost of \$185,000 in personnel for each UTK classroom. We estimate four to six UTK classes for full implementation. In addition, we will need to make facilities upgrades and purchase instructional materials. Competing interests are counselors, VAPA programs, middle school electives, elementary physical education, class size, professional development, and competitive salary (which we are behind our direct neighbors).

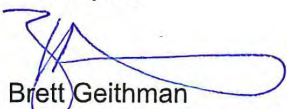
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Brett Geithman
Superintendent, Larkspur-Corte Madera School District

230 Doherty Drive, Larkspur, CA 94939
(415) 927-6960
bgeithman@lcmschools.org

cc: Members and Staff, Commission on State Mandates



Latrobe School District

Superintendent/Principal

Dave Scroggins

Board Members

Jared Meredith

Janet Saitman

Scot Yarnell



July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Latrobe School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of universal transitional kindergarten (UTK) in our school district has required significant adjustments to accommodate the new program. To effectively meet the needs of these young students, we

have had to hire additional staff, retrofit existing learning spaces to make them more age-appropriate, and expand our curriculum offerings. These changes have led to increased operational costs and, unfortunately, an encroachment on our general fund. While the benefits of UTK are clear in providing early educational opportunities, balancing these needs with our existing resources has presented financial challenges.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink, appearing to read 'DAVE SCROGGINS', followed by a horizontal line.

Dave Scroggins, Superintendent/Principal
Latrobe School District

7900 South Shingle Road

(530) 677-0260

dscroggins@latrobeschool.com

cc: Members and Staff, Commission on State Mandates



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

☎ 949.497.7700
🖨 949.497.7710
🌐 www.lbusd.org

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Laguna Beach Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the

Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Staffing costs, start-up costs, materials & supplies ongoing expected to be roughly \$5,000 per year.

The addition of UTK for Laguna Beach Unified School District has resulted in new staffing costs in excess of \$980,000. There are also ongoing material and supply costs that are necessary to support the program, which are built into the school site budgets and are approximately \$5,000. Facility renovations were also necessary to provide adequate learning spaces and restroom facilities for the addition of younger students which have amounted to almost \$1,000,000 up to this point and will likely continue as we progress with building improvements that have been identified in our facilities master plan.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The funding our district receives related to the MSA is approximately \$550,000 and we receive about \$500,000 of funding from the EPA. These funds go towards current programs, specifically classroom teaching positions and there is no additional funding available to support new programs.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Kelly Osborne

Kelly Osborne, School Board Clerk
Laguna Beach Unified School District
550 Blumont Street
Laguna Beach, CA 92651
(949)497-7700 ext. 5202
kosborne@lbusd.org

cc: Members and Staff, Commission on State Mandates



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

 949.497.7700
 949.497.7710
 www.lbusd.org

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Laguna Beach Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the

Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Staffing costs, start-up costs, materials & supplies ongoing expected to be roughly \$5,000 per year.

The addition of UTK for Laguna Beach Unified School District has resulted in new staffing costs in excess of \$980,000. There are also ongoing material and supply costs that are necessary to support the program, which are built into the school site budgets and are approximately \$5,000. Facility renovations were also necessary to provide adequate learning spaces and restroom facilities for the addition of younger students which have amounted to almost \$1,000,000 up to this point and will likely continue as we progress with building improvements that have been identified in our facilities master plan.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The funding our district receives related to the MSA is approximately \$550,000 and we receive about \$500,000 of funding from the EPA. These funds go towards current programs, specifically classroom teaching positions and there is no additional funding available to support new programs.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jan Vickers

Jan Vickers, School Board President
Laguna Beach Unified School District
550 Blumont Street
Laguna Beach, CA 92651
(949)497-7700 ext. 5202
jvickers@lbusd.org

cc: Members and Staff, Commission on State Mandates



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

949.497.7700
949.497.7710
www.lbusd.org

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Laguna Beach Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the

Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Staffing costs, start-up costs, materials & supplies ongoing expected to be roughly \$5,000 per year.

The addition of UTK for Laguna Beach Unified School District has resulted in new staffing costs in excess of \$980,000. There are also ongoing material and supply costs that are necessary to support the program, which are built into the school site budgets and are approximately \$5,000. Facility renovations were also necessary to provide adequate learning spaces and restroom facilities for the addition of younger students which have amounted to almost \$1,000,000 up to this point and will likely continue as we progress with building improvements that have been identified in our facilities master plan.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The funding our district receives related to the MSA is approximately \$550,000 and we receive about \$500,000 of funding from the EPA. These funds go towards current programs, specifically classroom teaching positions and there is no additional funding available to support new programs.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

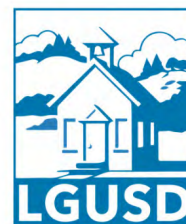
Thank you,

Jason Vilorio

Jason Vilorio, Ed.D, Superintendent
Laguna Beach Unified School District
550 Blumont Street
Laguna Beach, CA 92651
(949)497-7700 ext. 5202
jvilorio@lbusd.org

cc: Members and Staff, Commission on State Mandates

Los Gatos Union School District
17010 Roberts Road
Los Gatos, CA 95032
Phone: (408) 335-2000
Fax: (408) 395-6481
www.lgusd.org
Paul Johnson, Superintendent



Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Los Gatos Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Board of Trustees: • Melissa Crow • Courtney Monk • Peter Noymer • Stephen Parsons • Daniel Snyder



We are a small 2750 student school district and this coming year we will field six transitional kindergarten classes, all of which will cost the district an estimated \$1,020,000. This is substantial and is covered entirely by the general fund, since we do not receive any State TK funding.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Paul Johnson, Superintendent
Los Gatos Union School District
17010 Roberts Road, Los Gatos, CA 95032
408-335-2001
pjohnson@lgusd.org

Board of Trustees: — Melissa Crow — Courtney Monk — Peter Noymer — Stephen Parsons — Daniel Snyder —



July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Los Altos School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

Board of Trustees

Vladimir Ivanovic

Bryan Johnson

Vaishali Sirkay

Jessica Speiser

Steve Taglio



650 947-1150

650 947-0118 fax

201 Covington Road
Los Altos, CA 94024

@lasdk8

lasdschools.org

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The District has had to absorb the cost of certificated and classified staffing in order to implement UTK. This cost is to meet the required staffing/student ratio. This cost is for all salary and statutory benefits and also must include all health and welfare benefits. We have also had to ensure our facilities are sufficient with the proper bathrooms and furniture. The average UTK impacts our general fund on the average of \$350,000 per class. This fall in 2024 we anticipate spending \$2,400,000. This impact our ability to increase salaries and benefits for all employees. We must remain competitive in order to attract and retain staff. Any money spent on UTK takes away funding for electives, math, science and other important core programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We currently are using our minimum state aid and education protection account funding for our regular general education core classes. Our core programs have been impacted by all of the unfunded mandates by the state especially UTK. Without additional funding for UTK, there is a risk to increase class size to our core programs and make reductions to art, music, PE, and other important electives that make up a comprehensive educational program for elementary students.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade. -

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you

A handwritten signature in black ink, appearing to read 'Sandra McGonagle', written over a horizontal line.

Sandra McGonagle, Superintendent of Schools
Los Altos School District
201 Covington Road, Los Altos, CA 94024
650-947-1152
smcgonagle@lasdschools.org

cc: Members and Staff, Commission on State Mandates



Governing Board
Theresa Bond
Steve Chen
Dr. Misty Davies
Alex Shultz
Katherine Tseng

Superintendent
Bill W. Sanderson

July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Los Gatos-Saratoga Union High School District I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded

17421 Farley Road West • Los Gatos, California 95030 • (408) 354-2520 Phone • (408) 354-4198 Fax

districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

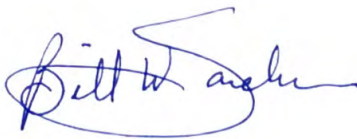
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Bill W. Sanderson, Superintendent
Los Gatos-Saratoga Union High School District
17421 Farley Road West
Los Gatos, CA 95030
408-354-5980 | bsanderson@lgsuhd.org

cc: Members and Staff, Commission on State Mandates

Los Gatos Union School District
17010 Roberts Road
Los Gatos, CA 95032
Phone: (408) 335-2000
Fax: (408) 395-6481
www.lgusd.org
Paul Johnson, Superintendent



July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Los Gatos Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK

Board of Trustees: * Melissa Crow * Courtney Monk * Peter Noymer * Stephen Parsons * Daniel Snyder

Los Gatos Union School District
17010 Roberts Road
Los Gatos, CA 95032
Phone: (408) 335-2000
Fax: (408) 395-6481
www.lgusd.org
Paul Johnson, Superintendent



resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink, appearing to read "Teresa Fiscus", is positioned above the typed name and title.

Teresa Fiscus, Chief Business Official
Los Gatos Union School District
17010 Roberts Road, Los Gatos, CA 95032
tfiscus@lgusd.org
408-335-2022

cc: Members and Staff, Commission on State Mandates

Board of Trustees: • Melissa Crow • Courtney Monk • Peter Noymer • Stephen Parsons • Daniel Snyder

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.


We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Audra Romero
Director of Human Resources
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

aromero@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink that reads "Sfranco". The signature is stylized, with the "S" being large and looping, and the "franco" part written in a cursive-like script.

Sandra Franco
Director, MOT
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027 .

650-321-7140

sfranco@mpcsd.org

cc: Members and Staff, Commission on State Mandates .

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Jammie Behrendt
Associate Superintendent, Educational Services
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

jbehrendt@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segre

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Kristen Gracia
Superintendent
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

kgracia@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segre

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Officer
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.


We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Parke Treadway
Public Information Officer
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

ptreadway@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.


We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Stephanie
Assistant Superintendent, Student Services
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

ssheridan@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org



Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Marites Fermin
Chief Business Officer
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

mfermin@mpcsd.org

cc: Members and Staff, Commission on State Mandates

Menlo Park City School District
181 Encinal Avenue
Atherton, CA 94027
Phone (650) 321-7140
Fax (650) 321-7184
www.mpcsd.org

MENLO PARK

Board of Education
David Ackerman
Sherwin Chen
Scott Saywell
Jed Scolnick
Francesca Segrè

Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Official
Marites Fermin

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Menlo Park City School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and

the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The implementation of Universal Transitional Kindergarten (UTK) has led to significant additional costs for our district. Specifically, we had to allocate funds from various sources to cover these expenses. Over the FY22-24 period, we directed \$25,523 and \$253,380 from our UPK Planning and Implementation funds toward this initiative. Additionally, we had to reallocate \$254,097 from General Funds and \$830,620 from Developer Fees to support the UTK implementation. In the FY23-24 period, the financial burden continued, requiring further reallocation of \$994,159 from General Funds and \$1,337,037 from Developer Fees. These reallocations meant that funds originally intended for other district priorities, such as facility upgrades and instructional resources, had to be diverted to ensure the successful rollout of UTK, creating trade-offs in other areas of our budget. Without needing to divert district funds to an unfunded mandate, Menlo Park City School District will no longer be in deficit spending.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

EPA funds received were fully expensed on approximately 2.08% of all teacher salaries. No funds remaining for the implementation of UTK.

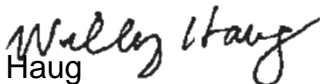
We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be

forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Willy Haug 
Director Of Technology & Innovation
Menlo Park City School District

181 Encinal Avenue, Atherton, CA 94027

650-321-7140

whaug@mpcsd.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

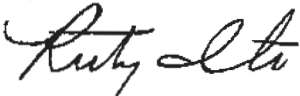
Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Rusty Ito, Assistant Principal
Montecito Union School District

119 Kamala Way
Goleta, CA 93117
(805)969-3249
rito@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

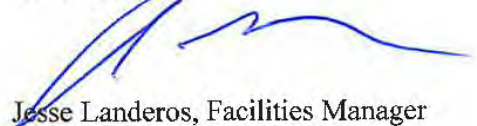
Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Jesse Landeros, Facilities Manager

Montecito Union School District

5211 Kirk Drive
Santa Barbara, CA 93111

(805)969-3249
jlanderos@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Anthony Ranii,
Superintendent of Montecito Union School District
Schools for Sound Finance President

110 Vega Drive
Goleta, CA 93117

(805)969-3249
aranii@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



SCHOOL DISTRICT

ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Amanda Salgado, Fiscal Services Specialist
Montecito Union School District

218 W. Islay #5
Santa Barbara, CA 93101
(805)969-3249
asalgado@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

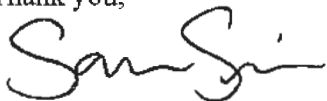
Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Sammy Simon, Nature Lab, STEAM, Special Projects

Montecito Union School District

722 W. Anapamu St.
Santa Barbara, CA 93101

(805)969-3249
ssimon@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Austin Valiante, Lead Technology Support

Montecito Union School District

575 Vereda Del Ciervo
Goleta, CA 93117

(805)969-3249
avaliente@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

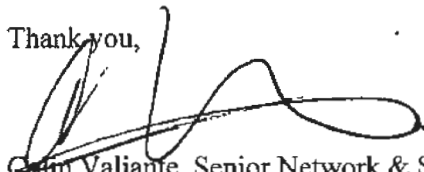
Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Colin Valiante, Senior Network & Systems Technician

Montecito Union School District

575 Vereda Del Ciervo
Goleta, CA 93117

(805)969-3249
cvaliante@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Lindsay Alker

Lindsay Alker, Literacy TOSA

Montecito Union School District

24 South Glen Annie
Santa Barbara, CA 93117

(805)969-3249
lalker@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jamie Allison

Jamie Allison, School Librarian

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
jallison@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Stacy Allison

Stacy Allison, Kindergarten Teacher

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
sallison@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Virginia Alvarez

Virginia Alvarez, Chief Business Official

Montecito Union School District

6439 Camino Viviente
Goleta, CA 93117

(805)969-3249
valvarez@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Lisa Anderson

Lisa Anderson, Purchasing and Admin Assistant

Montecito Union School District

5227 San Simeon Drive
Santa Barbara, CA 93111

(805)969-3249
landerson@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Judy Benton

Judy Benton, 5th Grade Instructional Assistant

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
jbenton@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Kim Berman

Kim Berman, 6th Grade Teacher

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
kberman@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Mitchell Bragg

Mitchell Bragg, Board Member

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
mbragg@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Nick Bruski

Nick Bruski, Principal

Montecito Union School District

186 Sierra Vista Road
Santa Barbara, CA 93108

(805)969-3249
nbruski@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Brooke Cloud

Brooke Cloud, First Grade Teacher

Montecito Union School District

259 Arnett Avenue
Ventura, CA 93003

(805)969-3249
bcloud@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Judy Compton

Judy Compton, Second Grade Teacher

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
jcompton@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Kim Crail

Kim Crail, School Board Vice President

Montecito Union School District

115 Tiburon bay Lane
Santa Barbara, CA 93108

(805)969-3249
kcrail@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Heidi Craine

Heidi Craine, Second Grade Teacher

Montecito Union School District

77 Warwick Place
Goleta, CA 93117

(805)969-3249
hcraine@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jacqueline Duran

Jacqueline Duran, Board Member

Montecito Union School District

605 Romero Canyon Road
Santa Barbara, CA 93108

(805)969-3249
jduran@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Melissa Erickson

Melissa Erickson, Resource Specialist

Santa Barbara County Education Office

130 Summit Lane
Santa Barbara, CA 93108

(805)969-3249
merickson@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 22, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Cheryl Hess

Cheryl Hess, Physical Education Teacher

Montecito Union School District

729 N. Ontare Road, Santa Barbara, CA 93105

(805)969-3249

chess@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jeff Linder

Jeff Linder, Math TOSA

Montecito Union School District

256 Dorothy Avenue
Ventura, CA 93003

(805)969-3249
jlinder@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Karen Luna

Karen Luna, Kindergarten Teacher

Montecito Union School District

433 N. La Patera Lane
Goleta, CA 93117

(805)969-3249
kluna@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Linette Marsh

Linette Marsh, First Grade Teacher

Montecito Union School District

5610 Canalino Drive
Carpinteria, CA 93013

(805)969-3249
lmarsh@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Katie Nimitarnun

Katie Nimitarnun, 5th Grade Teacher

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
knimitarnun@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Cassandra Ornelas

Cassandra Ornelas, Certificated School Nurse

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
cornelas@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Susannah Osley

Susannah Osley, School Board President

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
sosley@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Tony Paulsen

Tony Paulsen, Inclusion Specialist

Santa Barbara County Education Office

429 W. Valerio Street #44
Santa Barbara, CA 93101

(805)969-3249
tpaulsen@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Sadie Powers

Sadie Powers, Student Support and Activities Facilitator

Montecito Union School District

100 Butterfly Lane
Santa Barbara, CA 93108

(805)969-3249
spowers@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Rebekah Prato

Rebekah Prato, Inclusion Specialist

Santa Barbara County Education Office

4525 El Carro Lane
Carpinteria, CA 93013

(805)969-3249
rprato@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Vanessa Scarlett

Vanessa Scarlett, Science TOSA

Montecito Union School District

4766 Amarosa St.
Santa Barbara, CA 93111

(805)969-3249
vscarlett@montecitou.org

cc: Members and Staff, Commission on State Mandates



July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Jessica Smith

Jessica Smith, Board Member

Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249
jsmith@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Megan Soderborg

Megan Soderborg, First Grade Teacher

Montecito Union School District

865 Veronica Springs
Santa Barbara, CA 93105

(805)969-3249
msoderborg@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Julie Terry

Julie Terry, Third Grade Instructional Assistant

Montecito Union School District

2490 Whitney Avenue
Summerland, CA 93067

(805)969-3249
jterry@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Kathy Trent

Kathy Trent, Third Grade Teacher

Montecito Union School District

163 Cedar Lane
Santa Barbara, CA 93108

(805)969-3249
ktrent@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Danielle Weill

Danielle Weill, Sixth Grade Teacher

Montecito Union School District

4641 Camino del Robles
Santa Barbara, CA 93110

(805)969-3249
dweill@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANII, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Ron Zecher

Ron Zecher, Music/English Language Teacher

Montecito Union School District

2665 Montrose Place
Santa Barbara, CA 93105

(805)969-3249
rzecher@montecitou.org

cc: Members and Staff, Commission on State Mandates

NICK BRUSKI, PRINCIPAL
RUSTY ITO, ASSISTANT PRINCIPAL



ANTHONY RANIL, SUPERINTENDENT
VIRGINIA ALVAREZ, CHIEF BUSINESS OFFICIAL

SCHOOL DISTRICT

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Montecito Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

UTK instruction in our one-school district costs approximately \$300,000 in personnel costs alone. In addition, we have already invested tens of thousands of dollars in additional curriculum, materials, furniture, and equipment. In order to fund this program, we have had to make tough decisions. We eliminated a technology teacher on special assignment position, despite the changing landscape of technology in our world and in education. In addition, we recently reduced our support for literacy instruction, despite the needs of our students. In short, while we strongly

support early childhood education and believe in strong, developmentally appropriate instruction for four year-olds, the state's refusal to fund UTK for community-funded districts has significantly reduced the resources available for us to support our K-6 learners.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Here at Montecito Union School District, we have utilized our MSA and EPA funds for years to help serve our most vulnerable students. These funding sources currently help us to fund a Literacy Multi-Tiered Systems of Support teacher. This position 1) serves students directly individually and in small groups with the high-dose tutoring studies show is highly effective, giving them the literacy instruction, they need and 2) supports teachers in implementing the best research-based strategies in their classrooms to help our classroom teachers ensure all students have access to the highest-caliber teaching available. Eliminating this work would have a negative effect on all students, but would hit our struggling students the hardest.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Autumn Noe, Executive Assistant to the Superintendent
and Parent to two 2nd grade students

Montecito Union School District

3950 Via Real, SPC 165
Carpinteria, CA 93130
(805)708-0607
ano@montecitou.org

cc: Members and Staff, Commission on State Mandates

8/1/2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Mountain View Whisman School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is



costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In the last three years the cost for TK has tripled for Mountain View Whisman School District. In 2022-23 the cost to add teachers with required credentials and classified classroom support was \$863,347. In 2023-24 we increased teachers from 6 to 8 FTE, and classified instructional staff from 4 to 8 FTE and the cost was \$1,814,257. In 2024-25 the district is projecting to increase teachers from 8 to 10 FTE and classified instructional support from 8 to 12 FTE with an estimated cost of \$2,636,427. We have had to make hard decisions to fund TK. The \$2.6 million could have been used to fund counselors at our highest need schools, hire additional intervention teachers or to reduce class sizes.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The Mountain View Whisman School District uses Education Protection Act (EPA) funding to pay for teachers' salary and benefits. This allocation has not increased significantly in the last few years to be able to absorb additional expenses incurred by UTK. Additionally, as a community funded district, the Minimum State Aid (MSA) funding is not increased based on our additional TK enrollment.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.



**Mountain View
Whisman
School District**

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Ayinde Rudolph

Dr. Ayinde Rudolph
Superintendent

Mountain View Whisman School District
1400 Monticito Ave.
Mountain View, CA 94043

650-526-3550

arudolph@mvwsd.org

cc: Members and Staff, Commission on State Mandates



MOUNTAIN VIEW LOS ALTOS HIGH SCHOOL DISTRICT

BOARD OF TRUSTEES

Thida Comes
Sanjay Dave
Phil Faillace, Ph.D.
Dr. Esmeralda Ortiz
Catherine Vonnegut

SUPERINTENDENT

Eric Volta

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim
Dear Chairperson Miller:

On behalf of the Mountain View Los Altos High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided.

The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students.



1299 Bryant Avenue, Mountain View, California 94040-4599

Phone: (850)940-4850

which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Eric Volta, Superintendent
Mountain View Los Altos High School District
650-940-4650, 7010
Eric.Volta@mvla.net



cc: Members and Staff, Commission on State Mandates

1299 Bryant Avenue, Mountain View, California 94040-4599

Phone: (650)940-4650



*Building a strong foundation
for learning and creativity*

July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Nevada City Elementary School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98

guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In implementing Universal Transitional Kindergarten (UTK), we have incurred several additional costs that required reallocating funds from other critical programs. Specifically, we had to divert funding from K-3 classroom-based supports, including paraprofessionals, to cover the costs of hiring additional qualified teachers and support staff necessary for UTK. Furthermore, the need for classroom modifications to accommodate younger students, including purchasing age-appropriate furniture and learning materials, significantly strained our budget. These trade-offs were essential to ensure the successful implementation of UTK, but they have impacted our ability to enhance other educational initiatives and maintain the level of support for existing programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Our MSA and EPA dollars are dedicated to supporting essential programs such as maintaining smaller class sizes. These funds are fully allocated to maintain and enhance these critical areas, leaving no surplus to cover the additional costs associated with implementing UTK. As a result, we have had to make difficult funding priority trade-offs to accommodate the expenses required for UTK, impacting other key initiatives in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

John Baggett

John Baggett
Superintendent
Nevada City School District
800 Hoover Lane
Nevada City, CA 95959
(530) 265-1820
jbaggett@ncsd.k12.ca.us

cc: Members and Staff, Commission on State Mandates



Newport-Mesa
Unified School District

BOARD OF EDUCATION
Ashley Anderson • Michelle Barto
Carol Crane • Leah Ersoylu • Michelle Murphy
Lisa Pearson • Krista Weigand

July 19, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Newport-Mesa Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98

guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

There are significant costs associated with UTK. The district is expected to spend over \$9 million for UTK facilities in 2024-25. Unfortunately, this amount is woefully inadequate as the majority of our UTK students will still be housed in facilities that do not adhere to the state's standard for this age group. At full implementation, staffing costs alone will exceed \$8 million per year. Consequently, the Board of Education has had to make difficult financial choices that have scrapped environmentally friendly infrastructure improvements, constrained supports to our unduplicated pupils, and limited district resources for college and career readiness programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The district's Minimum State Aid and Education Protection Account dollars support our Supplemental LCFF and Special Education programs. The district supports the Supplemental LCFF program by \$23.6 million and Special Education by \$61.3 million. As such, adding another unfunded program, UTK, is a tremendous financial burden.

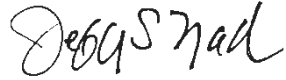
We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

Superintendent Dr. Wesley Smith
2985 Bear Street • Costa Mesa • California 92626 • (714) 424-5000

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink that reads "Jeffery S. Trader". The signature is written in a cursive, flowing style.

Jeffery S. Trader
Assistant Superintendent, CBO

Newport-Mesa Unified School District
2985 Bear Street
Costa Mesa, CA 92626
714-424-5003
jtrader@nmusd.us

cc: Members and Staff, Commission on State Mandates



Newport-Mesa
Unified School District

BOARD OF EDUCATION
Ashley Anderson • Michelle Barto
Carol Crane • Leah Ersoylu • Michelle Murphy
Lisa Pearson • Krista Weigand

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Newport-Mesa Unified School District. I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

There are significant costs associated with UTK. The district is expected to spend over \$9 million for UTK facilities in 2024-25. Unfortunately, this amount is woefully inadequate as the majority of our UTK students will still be housed in facilities that do not adhere to the state's standard for this age group. At full implementation, staffing costs alone will exceed \$8 million per year. Consequently, the Board of

Superintendent Dr. Wesley Smith
2985 Bear Street • Costa Mesa • California 92626 • (714) 424-5000

Education has had to make difficult financial choices that have scrapped environmentally friendly infrastructure improvements, constrained supports to our unduplicated pupils, and limited district resources for college and career readiness programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

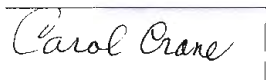
The district's Minimum State Aid and Education Protection Account dollars support our Supplemental LCFF and Special Education programs. The district supports the Supplemental LCFF program by \$23.6 million and Special Education by \$61.3 million. As such, adding another unfunded program, UTK, is a tremendous financial burden.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Carol Crane
President, Board of Education

Newport-Mesa Unified School District
2985 Bear Street
Costa Mesa, CA 92626
(714) 424-5030
ccrane@nmusd.us

cc: Members and Staff, Commission on State Mandates

Superintendent Dr. Wesley Smith
2985 Bear Street · Costa Mesa · California 92626 · (714) 424-5000



Newport-Mesa
Unified School District

BOARD OF EDUCATION
Ashley Anderson • Michelle Barto
Carol Crane • Leah Ersoylu • Michelle Murphy
Lisa Pearson • Krista Weigand

July 23, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Newport-Mesa Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

There are significant costs associated with UTK. The district is expected to spend over \$9 million for UTK facilities in 2024-25. Unfortunately, this amount is woefully inadequate as the majority of our UTK students will still be housed in facilities that do not adhere to the state's standard for this age group. At full

Superintendent Dr. Wesley Smith
2985 Bear Street • Costa Mesa • California 92626 • (714) 424-5000

implementation, staffing costs alone will exceed \$8 million per year. Consequently, the Board of Education has had to make difficult financial choices that have scrapped environmentally friendly infrastructure improvements, constrained supports to our unduplicated pupils, and limited district resources for college and career readiness programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The district's Minimum State Aid and Education Protection Account dollars support our Supplemental LCFF and Special Education programs. The district supports the Supplemental LCFF program by \$23.6 million and Special Education by \$61.3 million. As such, adding another unfunded program, UTK, is a tremendous financial burden.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Wesley Smith, Ed.D.
Superintendent

Newport-Mesa Unified School District
2985 Bear Street
Costa Mesa, CA 92626
(714) 424-5031
wsmith@nmusd.us

cc: Members and Staff, Commission on State Mandates

Superintendent Dr. Wesley Smith
2985 Bear Street · Costa Mesa · California 92626 · (714) 424-5000



July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Palo Alto Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature

correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Implementing Universal Transitional Kindergarten (UTK) in our district required significant financial adjustments, primarily due to increased costs in staffing, infrastructure, curriculum development, and training. We had to hire additional teachers and support staff, renovate classrooms, and develop tailored curricula, all of which demanded substantial investment. These expenses necessitated the reallocation of funds from other areas. Despite these challenges, the goal was to provide a strong educational foundation for our youngest learners while balancing the district's overall needs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

In our district, MSA (Minimum State Aid) and EPA (Education Protection Account) funds are fully allocated to essential programs such as technology integration, STEM education, arts, library services, teacher salaries and benefits, professional development, special education, and student support services. These programs are vital for maintaining a high standard of education and ensuring the well-being and success of our students. Consequently, there is no leftover funding to cover the substantial additional costs of implementing Universal Transitional Kindergarten (UTK), necessitating the search for alternative financial support to avoid compromising existing essential programs.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates

(Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Charen Yu
Chief Business Officer
25 Churchill Ave Palo Alto, CA 94306
650-329-3808
cyu@pausd.org

cc: Members and Staff, Commission on State Mandates

Portola Valley School District

Ormondale School (K-3) • Corte Madera School (4-8)

Board of Trustees: Aimee Armsby, Robert Bauer, Gary Hanning, Kimberley Morris Rosen, Amod Setlur

Roberta Zarea, Superintendent

July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Portola Valley School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Due to UTK, the district hired an additional teacher and two paraeducators. This is 5% of our total staffing costs. This is a big hit to a small district of 500 students. We could not hire for specialists due to this required UTK implementation.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The MSA and EPA dollars received of \$243,000 supported core curriculum and there is not any leftover funding to implement the costs of UTK in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,


Connie Ngo, Chief Business Official
4575 Alpine Road
Portola Valley, California 94028

(650) 851-1777
cngo@pvsd.net

Portola Valley School District

Ormondale School (K-3) • Corte Madera School (4-8)

Board of Trustees: Aimee Armsby, Robert Bauer, Gary Hanning, Kimberley Morris Rosen, Amod Setlur

Roberta Zarea, Superintendent

July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Portola Valley School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually re-benching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Due to UTK, the district hired an additional teacher and two paraeducators. This is 5% of our total staffing costs. This is a big hit to a small district of 500 students. We could not hire for specialists due to this required UTK implementation.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The MSA and EPA dollars received of \$243,000 supported core curriculum and there is not any leftover funding to implement the costs of UTK in our district.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Roberta Zarea, Superintendent
4575 Alpine Road
Portola Valley, California 94028

(650) 851-1777
rzarea@pvsd.net

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Santa Clara Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to

1889 Lawrence Road • Santa Clara, CA 95051 • (408) 423-2000 • www.santaclaraschools.org

Superintendent Gary Waddell, Ed.D. • **Board of Trustees** Jim Canova, Vickie Fairchild, Albert Gonzalez,
Bonnie Lieberman, Jodi Muirhead, Andrew Ratermann, Michele Ryan, Ph.D.

Graduates of Santa Clara Unified School District are resilient, future-ready, lifelong learners
who think critically, solve problems collaboratively, and are prepared to thrive in a global society.

community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

For the 2024-2025 school year alone, the District will have 21 TK classrooms in response to the State's TK mandate. Costs for the 2024-2025 school year are more than \$5 million. Not included are prior year operating and startup costs, as well as future costs for full implementation.

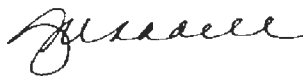
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Gary Waddell, Ed.D.C.
Superintendent
Santa Clara Unified School District
1889 Lawrence Road, Santa Clara CA, 95051
408-423-2024
gwaddell@scusd.net



Mark A. Schiel
Deputy Superintendent / CBOC
Santa Clara Unified School District
1889 Lawrence Road, Santa Clara CA, 95051
408-423-2006
mschiel@scusd.net

cc: Members and Staff, Commission on State Mandates



July 30, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Saratoga Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

20460 Forrest Hills Dr., Saratoga, California 95070 • (408) 867-3424 • (408) 867-2312 fax
www.saratogausd.org

While our district is small, TK has been added at all three of our elementary schools and has resulted in \$431,336 in additional costs for staffing and instructional materials costs alone for teachers and instructional aides. There is an additional impact and workload for Principals, counselors, health aides, food service staff, facility workers, and custodial staff that while not a cost that can be readily attainable still strains our educational resources. These costs result in less funding available for other programs and puts an additional burden on the district to find additional resources to support programs for students and funding ongoing staff increases to retain qualified teachers.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state or community funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Saratoga Union School District only receives \$324,666 for minimum state aid which is never adjusted for inflation and only decreases in value over time. Additionally, the district only receives \$313,020 in Education Protection Act funds that are not enough to cover the increasing costs of step and column, health and welfare, and the increased costs incurred of implementing a new TK program.

We contend that the requirement for community funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

Ken Geisick

Dr. Kenneth Geisick, Superintendent
Saratoga Union School District
20460 Forrest Hills Drive
Saratoga, CA 95070
(408) 867-3424
kgeisick@saratogausd.org

cc: Members and Staff, Commission on State Mandates

**Board of Trustees**

Michael Allman
Phan Anderson
Jane Lea Smith
Rimga Viskanta
Katrina Young

Superintendent

Anne L. Staffieri, Ed.D.

710 Encinitas Boulevard, Encinitas, CA 92024
Telephone (760) 753-6491
www.sduhsd.net

Business Services Division
Stephen Dickinson, Associate Superintendent

July 30, 2024
Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the San Dieguito Union High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK.

implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.


The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink, appearing to read "Stephen Dickinson", enclosed within a hand-drawn oval border.

Stephen Dickinson, Associate Superintendent of Business Services
San Dieguito Union High School District
710 Encinitas Blvd
Encinitas, CA 92024
760-753-6491 Ext. 5505
stephen.dickinson@sduhsd.net

cc: Members and Staff, Commission on State Mandates



SEQUOIA UNION HIGH SCHOOL DISTRICT

480 James Avenue, Redwood City, CA 94062
650.369.1411 www.seq.org

Crystal Leach, Superintendent

BOARD OF TRUSTEES

Carrie Du Bois
Rich Ginn
Amy Koo
Sathvik Nori
Shawneece Stevenson

STUDENT TRUSTEES

Zahara Agarwal
Jacob Yuryev

July 17, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Sequoia Union High School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF). As a high school district, we are primarily concerned with the harmful precedent of the state establishing an increased level of educational requirements on districts without corresponding funding.

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK

implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

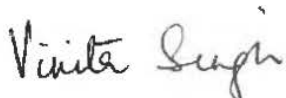
The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts providing TK will be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Vinita Singh
Director of Business Services
Sequoia Union High School District

480 James Avenue
Redwood City, CA 94062

650-369-1411 x 22289

vsingh@seq.org

cc: Members and Staff, Commission on State Mandates



July 29, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the St. Helena Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing

BOARD OF TRUSTEES
Jeannie Kerr, Shawn Moura
Lisa Pelosi, Laura Symon
Jeanmarie Wolf

DISTRICT ADMINISTRATION
Keller McDonald, Interim Superintendent
Chris Heller, Assistant Superintendent
Kay Vang, Chief Business Official



students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

St. Helena utilized general fund dollars to purchase furniture, curriculum, materials, and supplies. Certificated staffing is paid from general funds as well. Additionally, we used Educator Effectiveness funds to provide TK training to our certificated teacher.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

Moreover, MSA were used to support and implement CAASPP, School Safety Plans, and Parental Involvement Programs. EPA dollars supported teaching staff at another school site. Thus, there was not any leftover funding to implement the costs of UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

BOARD OF TRUSTEES

Jeannie Kerr, Shawn Moura
Lisa Pelosi, Laura Symon
Jeanmarie Wolf

DISTRICT ADMINISTRATION

Keller McDonald, Interim Superintendent
Chris Heller, Assistant Superintendent
Kay Vang, Chief Business Official



Thank you,

Kay Vang, Chief Business Official
St. Helena Unified School District

465 Main Street
St. Helena, CA 94574

(707)967-2704

kvang@sthelenaunified.org

cc: Members and Staff, Commission on State Mandates

BOARD OF TRUSTEES
Jeannie Kerr, Shawn Moura
Lisa Pelosi, Laura Symon
Jeanmarie Wolf

DISTRICT ADMINISTRATION
Keller McDonald, Interim Superintendent
Chris Heller, Assistant Superintendent
Kay Vang, Chief Business Official



SAN LUIS COASTAL

UNIFIED SCHOOL DISTRICT

1500 Lizzie Street
San Luis Obispo, CA 93401-3062
(805) 549-1202

July 30, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the San Luis Coastal Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In San Luis Coastal, the cost of this unfunded mandate is \$20 million in facility costs, and \$3.5 million in ongoing personnel costs. Due to class size limits that become more restrictive at full implementation, we expect the cost to be even higher. Like most districts in California, we are confronting deficits in the out years which means significant programmatic reductions in other areas due to this unfunded mandate.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

San Luis Coastal Unified School District uses MSA (\$3,029,242) to support our transportation department, instructional materials purchases, and keeping the district's K-3 class sizes at 24:1, which is the School Board's priority. Since 2013-14 EPA funds have been used to support the staffing at Los Osos Middle School. EPA funds are used as part of the district's overall general fund budget to support staffing and core programs. Both the MSA and EPA funds are fully utilized for these intended purposes.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK

implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink, appearing to read "Eric Prater". The signature is fluid and cursive, with a horizontal line extending from the end.

ERIC PRATER, Ed.D., Superintendent
San Luis Coastal Unified School District
1500 Lizzie Street
San Luis Obispo, CA 93401
805-549-1202
eprater@slcusd.org

cc: Members and Staff, Commission on State Mandates



SAN LUIS COASTAL

UNIFIED SCHOOL DISTRICT

1500 Lizzie Street
San Luis Obispo, CA 93401-3062
(805) 549-1202

July 30, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the San Luis Coastal Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

In San Luis Coastal, the cost of this unfunded mandate is \$20 million in facility costs, and \$3.5 million in ongoing personnel costs. Due to class size limits that become more restrictive at full implementation, we expect the cost to be even higher. Like most districts in California, we are confronting deficits in the out years which means significant programmatic reductions in other areas due to this unfunded mandate.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

San Luis Coastal Unified School District uses MSA (\$3,029,242) to support our transportation department, instructional materials purchases, and keeping the district's K-3 class sizes at 24:1, which is the School Board's priority. Since 2013-14 EPA funds have been used to support the staffing at Los Osos Middle School. EPA funds are used as part of the district's overall general fund budget to support staffing and core programs. Both the MSA and EPA funds are fully utilized for these intended purposes.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK

implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Ellen Sheffer, Board Trustee
San Luis Coastal Unified School District
1500 Lizzie Street
San Luis Obispo, CA 93401
805-549-1202
esheffer@slcusd.org

cc: Members and Staff, Commission on State Mandates

Jeanette Rodriguez - Chien, Ph.D.
Superintendent
17850 Railroad Avenue
Sonoma, CA 95476
Ph 707-935-4246
Fx 707-939-2235



Trustees:
Anne Ching
John Kelly
Catarina Landry
Celeste Winders

August 2, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Sonoma Valley Unified School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Jeanette Rodriguez - Chien, Ph.D.
Superintendent
17850 Railroad Avenue
Sonoma, CA 95476
Ph 707-935-4246
Fx 707-939-2235



Trustees:
Anne Ching
John Kelly
Catarina Landry
Celeste Winders

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink that reads 'Jeanette Rodriguez-Chien'.

Dr. Jeanette Rodriguez-Chien, Superintendent
Sonoma Valley Unified School District
17850 Railroad Avenue
Sonoma, CA 95476
707-935-4246
jchien@sonomaschools.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Isabel Jubes-Flamerich
Eileen Le
Michelle Maginot
Nancy Newkirk
Bridget Watson

July 24, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Sunnyvale School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Costs associated with implementing UTK took funding and capacity away from the following programs and supports: chronic absenteeism, supports for our English Learners, STEM program expansions, social emotional supports, health and wellness programs, class size reductions, visual & performing arts, math readiness supports, behavioral supports, special education programs, after school programs, instructional technologies, healthier ingredients for student meals, safety & security improvements, facility improvements, clean water filling stations, flexible learning environments, direct family supports, transportation services, extracurricular activities, and technology improvements.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.


The MSA and EPA funding we receive helps support the increasing social emotional, and behavioral needs of the district. It also helps fund the general fund encroachment of the special education program. MSA and EPA funds are fully spent each year and have no capacity to fund additional costs associated with UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Arthur Cuffy
Chief Business Officer
Sunnyvale School District
819 W. Iowa Ave.
Sunnyvale, CA 94086
408-522-8200
Arthur.cuffy@sesd.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Isabel Jubes-Flamerich
Eileen Le
Michelle Maginot
Nancy Newkirk
Bridget Watson

July 31, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Sunnyvale School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Costs associated with implementing UTK took funding and capacity away from the following programs and supports: chronic absenteeism, supports for our English Learners, STEM program expansions, social emotional supports, health and wellness programs, class size reductions, visual & performing arts, math readiness supports, behavioral supports, special education programs, after school programs, instructional technologies, healthier ingredients for student meals, safety & security improvements, facility improvements, clean water filling stations, flexible learning environments, direct family supports, transportation services, extracurricular activities, and technology improvements.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

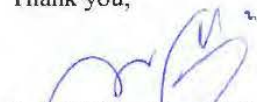
The MSA and EPA funding we receive helps support the increasing social emotional, and behavioral needs of the district. It also helps fund the general fund encroachment of the special education program. MSA and EPA funds are fully spent each year and have no capacity to fund additional costs associated with UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Isabel Jubes-Flamerich
Board of Education, President
Sunnyvale School District
819 W. Iowa Ave
Sunnyvale, CA 94086
408-522-8200
isabel.jubes-flamerich@sesd.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Isabel Jubes-Flamerich
Eileen Le
Michelle Maginot
Nancy Newkirk
Bridget Watson

July 24, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Sunnyvale School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Costs associated with implementing UTK took funding and capacity away from the following programs and supports: chronic absenteeism, supports for our English Learners, STEM program expansions, social emotional supports, health and wellness programs, class size reductions, visual & performing arts, math readiness supports, behavioral supports, special education programs, after school programs, instructional technologies, healthier ingredients for student meals, safety & security improvements, facility improvements, clean water filling stations, flexible learning environments, direct family supports, transportation services, extracurricular activities, and technology improvements.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The MSA and EPA funding we receive helps support the increasing social emotional, and behavioral needs of the district. It also helps fund the general fund encroachment of the special education program. MSA and EPA funds are fully spent each year and have no capacity to fund additional costs associated with UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Jeremy Nishihara
Assistant Superintendent of Human Resources & Informational Systems
Sunnyvale School District
819 W. Iowa Ave.
Sunnyvale, CA 94086
408-522-8200
Jeremy.nishihara@sesd.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Isabel Jubes-Flamerich
Eileen Le
Michelle Maginot
Nancy Newkirk
Bridget Watson

July 24, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Sunnyvale School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Costs associated with implementing UTK took funding and capacity away from the following programs and supports: chronic absenteeism, supports for our English Learners, STEM program expansions, social emotional supports, health and wellness programs, class size reductions, visual & performing arts, math readiness supports, behavioral supports, special education programs, after school programs, instructional technologies, healthier ingredients for student meals, safety & security improvements, facility improvements, clean water filling stations, flexible learning environments, direct family supports, transportation services, extracurricular activities, and technology improvements.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

The MSA and EPA funding we receive helps support the increasing social emotional, and behavioral needs of the district. It also helps fund the general fund encroachment of the special education program. MSA and EPA funds are fully spent each year and have no capacity to fund additional costs associated with UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Michael Gallagher, Ed.D.
Superintendent
Sunnyvale School District
819 W. Iowa Ave.
Sunnyvale, CA 94086
408-522-8200
Michael.gallagher@sesd.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Isabel Jubes-Flamerich
Eileen Le
Michelle Maginot
Nancy Newkirk
Bridget Watson

July 24, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Sunnyvale School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

Costs associated with implementing UTK took funding and capacity away from the following programs and supports: chronic absenteeism, supports for our English Learners, STEM program expansions, social emotional supports, health and wellness programs, class size reductions, visual & performing arts, math readiness supports, behavioral supports, special education programs, after school programs, instructional technologies, healthier ingredients for student meals, safety & security improvements, facility improvements, clean water filling stations, flexible learning environments, direct family supports, transportation services, extracurricular activities, and technology improvements.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

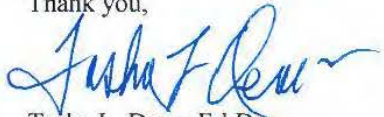
The MSA and EPA funding we receive helps support the increasing social emotional, and behavioral needs of the district. It also helps fund the general fund encroachment of the special education program. MSA and EPA funds are fully spent each year and have no capacity to fund additional costs associated with UTK.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Tasha L. Dean, Ed.D.
Chief Teaching & Learning Officer
Sunnyvale School District
819 W. Iowa Ave.
Sunnyvale, CA 94086
408-522-8200
tasha.dean@sesd.org

cc: Members and Staff, Commission on State Mandates



July 22, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of Vallecito Union School District in Calaveras County, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the

Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The expansion of offering TK at our school district has had financial impact to the District both in increased personnel costs and facility costs. TK is essentially adds another grade level to our school and in 2023-24 we had enough eligible students enrolled to run a full classroom program of 19 students. The personnel cost resulted in paying an additional teacher to teach the class at a budgeted cost of \$104,000 as well as having an assigned paraeducator to meet the 10:1 ratio which has a budgeted cost of approximately \$40,000. Facilities also need upgraded to accommodate students aged 5 and under. We currently do not have a play structure at one of our elementary schools that is safety rated for children 5 and under. We have reached out to play structure vendors and to install a play structure that meets all safety guidelines will cost our district approximately \$117,000. The funds currently being allotted to TK, prohibit our district from offering additional MTSS intervention services, like additional intervention teachers, tutors or individual intervention software programs.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

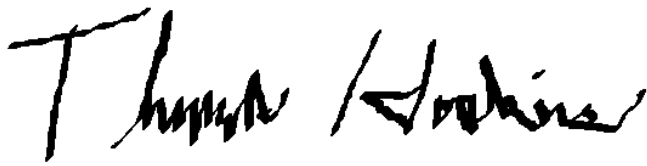
Being a small district, when Kindergarten was originally expanded to include students in the TK model, we were one of the first districts in our region to open our doors and welcome these young students. The impact to our two small K-5 schools was fairly nominal as we had very few students enroll. As we move forward implementing UTK, we will be challenged in the area of student to teacher ratios, which has already tapped into our MSA and EPA dollars.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,

A handwritten signature in black ink that reads "Tom Hoskins". The signature is written in a cursive, flowing style.

Tom Hoskins, Superintendent

Vallecito Union School

District 4545 Moran Road

Avery, CA 95224

1-209-795-8500

thoskins@vsd.k12.ca.us

cc: Members and Staff, Commission on State Mandates



Vista Del Mar Union School District
Vista de las Cruces School
9467 San Julian Rd.
Gaviota, CA 93117

July 18, 2024

Gayle Miller, Chairperson
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: Response to DOF Comments on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Miller:

On behalf of the Vista del Mar Union School District, I am writing to reaffirm our strong support for the Transitional Kindergarten (TK) Program test claim and to respond to the July 11, 2024, comments made by the Department of Finance (DOF).

California is currently in the third year of phasing in universal transitional kindergarten (UTK). By 2025-26, the state expects all local educational agencies (LEAs) to make TK available to all children who will have their fourth birthday by September 1 of the school year. To assist with the implementation of UTK, the state funds TK average daily attendance by annually rebenching Proposition 98 with General Fund dollars to account for the newly eligible TK students. Over the past three fiscal years, the state has provided approximately \$1.8 billion in ongoing funding for the implementation of UTK. That annual cost is expected to grow to approximately \$2.7 billion when UTK is fully implemented in 2025-26.

In its July 11, 2024, response to the test claim, the DOF asserts that all districts, including community-funded (basic aid) school districts, receive a Local Control Funding Formula (LCFF) entitlement. While that statement is accurate, the DOF fails to recognize that community-funded elementary and unified school districts do not receive any additional dollars to support the implementation of UTK despite their LCFF entitlement growing. In other words, the state's mechanism for funding UTK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources.

When TK was originally created for a small cohort of students, school districts that received funding based on local property taxes instead of the LCFF absorbed this added cost by redirecting funds from existing programs. However, the expansion of TK for a full 12 months is costly for any

district if adequate resources are not provided. The Newsom Administration and the Legislature correctly recognize that simply adding students to share in the existing pool of state funding will reduce resources for existing students, which is why they have increased the Proposition 98 guarantee over the past three fiscal years for UTK implementation. School districts would otherwise end up with fewer resources per student, per classroom, and per educator. It is the same scenario for all school districts, including community-funded districts. The difference is the state is providing UTK resources to state-funded districts and not providing resources to community-funded districts despite the state maintaining that implementation of UTK is an expectation of all school districts.

The DOF also highlights the funding that community-funded districts receive through the LCFF via the minimum state aid (MSA) provision and the Education Protection Account (EPA) and implies that this funding could be used to pay for UTK. It is important to note that all districts, state- or community-funded, receive funding via the LCFF and the EPA. What the DOF fails to recognize is that community-funded districts have been receiving MSA dollars and EPA dollars since 2013, which means these dollars have already been subsumed into other equally important district programs. This means that without additional funding to implement UTK, community-funded districts are required to encroach on other programs in order to support UTK students and staff. Additionally, MSA and EPA funds are marginal compared to the cost of implementing a full grade level.

We contend that the requirement for community-funded districts to implement UTK clearly meets the determination requirement of the state imposing a new program or higher level of service on LEAs. The state continues to maintain that implementation of UTK is an expectation of all school districts; however, the state is only providing funding for UTK to state-funded districts. The refusal of the state to provide funding for community-funded districts for UTK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the Commission on State Mandates (Commission) on this test claim, community-funded districts will continue to be forced to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that the Commission staff recommends the test claim to be approved and that Commission members approve the claim when it is heard this fall.

Thank you,



Bree Valla
Superintendent
Vista del Mar Union School District
9467 San Julian Rd

Gaviota, CA 93117
805-686-1880
bvalla@vdmusd.org

cc: Members and Staff, Commission on State Mandates

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On August 9, 2024, I served the:

- **Current Mailing List dated July 22, 2024**
- **Claimant's Rebuttal Comments filed August 8, 2024**

Transitional Kindergarten Program, 23-TC-02

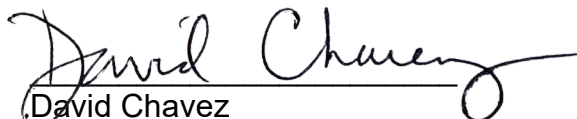
Statutes 2021, Chapter 44, Section 60 (AB 130);

Education Code Section 48000, Effective July 9, 2021

Hope Elementary School District and Sunnyvale School District, Claimants

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on August 9, 2024 at Sacramento, California.



David Chavez

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/22/24

**Claim
Number:** 23-TC-02

Matter: Transitional Kindergarten Program

Claimants: Hope Elementary School District
Sunnyvale School District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

Amber Alexander, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, Ca

Phone: (916) 445-0328

Amber.Alexander@dof.ca.gov

Michael Alferes, Fiscal and Policy Analyst, K-12, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95816

Phone: (916) 319-8332

michael.alferes@lao.ca.gov

Lindsay Alker, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

lalker@montecitou.org

Brooks Allen, Executive Director, *California State Board of Education (SBE)*

1430 N Street, Suite 5111, Sacramento, CA 95814

Phone: (916) 319-0708

BRAllen@cde.ca.gov

Jaime Allison, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

jallison@montecitou.org

Stacy Allison, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

sallison@montecitou.org

Virginia Alvarez, Chief Business Official, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

valvarez@montecitou.org

Ashley Anderson, Board Member, *Newport-Mesa Unified School District*

2985 Bear Street, Costa Mesa, CA 92626

Phone: (714) 424-5000

aanderson@nmusd.us

Mercy Anykia, *Hope School District*

748 Cieneguitas Road, Unit C, Santa Barbara, CA 93110

Phone: (785) 550-9998

anyikame@gmail.com

Lili Apgar, Specialist, *State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Kim Aragon, Employee, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

karagon@hopeschooldistrict.org

Robert Banfield, Trustee, *San Luis Coastal Unified School District*

1500 Lizzie Street, San Luis Obispo, CA 93401

Phone: (805) 549-1202
robertbanfield@slcusd.org

Tim Barker, Teacher, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
tbarker@hopeschooldistrict.org

Harmeet Barkschat, *Mandate Resource Services, LLC*
5325 Elkhorn Blvd. #307, Sacramento, CA 95842
Phone: (916) 727-1350
harmeet@comcast.net

Michelle Barto, Board Member, *Newport-Mesa Unified School District*
2985 Bear Street, Costa Mesa, CA 92626
Phone: (949) 679-0821
mbarto@nmusd.us

Robert Bauer, Trustee, *Portola Valley School District*
4575 Alpine Road, Portola Valley, CA 94028
Phone: (650) 851-1777
rbauer@pvsd.net

Julian Becher, *Hope School District*
3965 B Foothill Road, Santa Barbara, CA 93110
Phone: (347) 986-7069
julianbecher@gmail.com

Jammie Behrendt, Associate Superintendent, *Menlo Park City School District*
181 Encinal Ave, Atherton, CA 94027
Phone: (650) 321-7140
jbehrendt@mpcsd.org

Ginni Bella Navarre, Deputy Legislative Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8342
Ginni.Bella@lao.ca.gov

Daniel Berman, Parent, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
Dgcberman@gmail.com

Kimberly Berman, 6th Grade Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249
kberman@montecitou.org

Ryan Blasena, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
rblasena@hopeschooldistrict.org

Mitchell Bragg, Board Member, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
mbragg@montecitou.org

Robert Bravo, Superintendent, *Campbell Union High School District*
3235 Union Ave, San Jose, CA 95124-2095
Phone: (408) 371-0960
rbravo@cuhsd.org

Mike Brown, *School Innovations & Advocacy*
5200 Golden Foothill Parkway, El Dorado Hills, CA 95762
Phone: (916) 669-5116
mikeb@sia-us.com

Tristan Brown, Legislative Director, *CFT A Union of Educators and Classified Professionals*
1107 9th Street, Suite 460, Sacramento, CA 95814
Phone: (916) 446-2788
tbrown@cft.org

Nick Bruski, Principal, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
nbruski@montecitou.org

Brandi Bryant, Hope School District,
4136-A Via Andorra, Santa Barbara, CA 93110
Phone: (909) 499-6133
bnbryant19@gmail.com

Mark Buchman, Trustee, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401
Phone: (805) 549-1202
mbuchman@slcusd.org

Guy Burdick, Consultant, *MGT Consulting*
2251 Harvard Street, Suite 134, Sacramento, CA 95815

Phone: (916) 833-7775
gburdick@mgtconsulting.com

Shelby Burguan, Budget Manager, *City of Newport Beach*
100 Civic Center Drive, Newport Beach, CA 92660
Phone: (949) 644-3085
sburguan@newportbeachca.gov

Jennifer Burks, Superintendent, *Solana Beach School District*
309 North Rios Avenue, Solana Beach, CA 92075-1298
Phone: (858) 794-7100
jenniferburks@sbsd.net

Sharon Burns, Principal, *Menlo Park City School District*
181 Encinal Avenue, Atherton, CA 94027
Phone: (650) 326-5164
sburns@mpcsd.org

Edgar Cabral, Fiscal and Policy Analyst, K-12, *Legislative Analyst's Office*
925 L Street, Suite 100, Sacramento, CA 95816
Phone: (916) 319-8332
edgar.cabral@lao.ca.gov

Evelyn Calderon-Yee, Bureau Chief, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments,
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-5919
ECalderonYee@sco.ca.gov

Abby Carrington, 5th Grade Teacher, *Montecito Union School District*
1551 Myra Street, Carpinteria, CA 93013
Phone: (908) 812-1771
acarrington@montecitou.org

Veronica Causor-Lara, Manager, Internal Audit, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126
Phone: (408) 535-6000
vcausorlara@sjusd.org

Michael Chaix, Superintendent, *Cucamonga School District*
8776 Archibald Avenue, Rancho Cucamonga, CA 91730-4698
Phone: (909) 987-8942
mchaix@cuca.k12.ca.us

Phillip Christopher, Proffessor, UCSB, *Hope School District*
229 Arboleda Road, Santa Barbara, CA 92110

Phone: (805) 570-4952
pchristopher@ucsb.edu

Carolyn Chu, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8326
Carolyn.Chu@lao.ca.gov

Graham Clark, Superintendent, *Fremont Union High School District*
589 West Fremont Avenue, PO Box F, Sunnyvale, CA 94087
Phone: (408) 522-2201
graham_clark@fuhsd.org

Brian Clausen, Trustee, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401
Phone: (805) 549-1202
bclausen@slcusd.org

Brooke Cloud, Montecito Union School District, *Certificated Teacher*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
bcloud@montecitou.org

Ronan Collver, Superintendent, *Brisbane School District*
1 Solano Street, Brisbane, CA 94005
Phone: (415) 467-0550
rcollver@brisbanesd.org

Kelly Cousineau, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
kellycousineau@gmail.com

Kim Crail, Board Vice President, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
kcrail@montecitou.org

Heidi Craine, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
hcraine@montecitou.org

Daniel Cunnison, Board Member, *Hope School District*
3970 La Colima Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
Dcunnison@hopeschooldistrict.org

Gregory Dannis, Board Clerk, *Hillsborough City School District*
300 El Cerrito Avenue, Hillsborough, CA 94010
Phone: (650) 342-5193
gdannis@dwkesq.com

Ana de Arce, Superintendent, *Hillsborough City School District*
300 El Cerrito Avenue, Hillsborough, CA 94010
Phone: (650) 342-5193
adearce@hcsdk8.org

Margaret Demauro, Finance Director, *Town of Apple Valley*
14955 Dale Evans Parkway, Apple Valley, CA 92307
Phone: (760) 240-7000
mdemauro@applevalley.org

John Doe, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
cornelas@montecitou.org

Maurene Donner, Superintendent, *College Elementary School District*
3525 Pine Street, Santa Ynez, CA 93460-0188
Phone: (805) 686-7300
mdonner@collegeschooldistrict.org

Andra Donovan, *San Diego Unified School District*
Legal Services Office, 4100 Normal Street, Room 2148, , San Diego, CA 92103
Phone: (619) 725-5630
adonovan@sandi.net

Jennifer Dudley, Superintendent - Principal, *Fort Ross Elementary School District*
30600 Seaview Road, Cazadero, CA 95421
Phone: (707) 847-3390
jdudley@fortrossschool.org

Matt Dunkle, Superintendent, *Forestville Union School District*
632 Highway 116, Forestville, CA 95436
Phone: (707) 887-2279
mdunkle@forestvilleusd.org

Jacqueline Duran, Board Member, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
jduran@montecitou.org

Theana Earls, Employee, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
tearls@hopeschooldistrict.org

Melissa Erickson, Certificated Teacher Education Specialist, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
merickson@montecitou.org

Cindy Everman, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
everman@cox.net

Ben Faulman, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
benfaulman@yahoo.com

Meaghan Faulman, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
meg.faulman@gmail.com

Donna Ferebee, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-8918
donna.ferebee@dof.ca.gov

Chris Ferguson, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor,
Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Ferguson@dof.ca.gov

Marites Fermin, Chief Business Officer, *Menlo Park City School District*
181 Encinal Avenue, Atherton, CA 94027
Phone: (650) 321-7140
mfermin@mpcsd.org

Diana Galindo-Roybal, Superintendent, *Goleta Union School District*
401 North Fairview Avenue, Goleta, CA 93117
Phone: (805) 681-1200
droybal@gusd.us

Michael Gallagher, Superintendent, *Sunnyvale School District*

Claimant Contact

819 Iowa Ave, Sunnyvale, CA 94086

Phone: (408) 522-8200

michael.gallagher@sesd.org

Brianna Garcia, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814

Phone: (916) 446-7517

briannag@sscal.com

Len Garfinkel, General Counsel, *California Department of Education*

1430 N Street, Sacramento, CA 95814

Phone: (916) 319-0860

lgarfinkel@cde.ca.gov

Don Geddis, Board Vice President, *Hillsborough City School District*

300 El Cerrito Avenue, Hillsborough, CA 94010

Phone: (650) 342-5193

don@dongeddis.com

Brett Geithman, Superintendent, *Larkspur-Corte Madera School District*

230 Doherty Drive, Larkspur, CA 94939

Phone: (415) 927-6960

bgeithman@lcmschools.org

Juliana Gmur, Acting Executive Director, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

juliana.gmur@csm.ca.gov

Laura Godinez, Employee, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

lgodinez@hopeschooldistrict.org

Alyssa Gonzalez, K-6 Art Specialist Credentialed Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

agonzalez@montecitou.org

Larissa Graham, Parent, *Hope School District*

3903 Laguna Blanca Drive, Santa Barbara, CA 93110

Phone: (805) 302-4848

larissagraham10@gmail.com

Andree Grey, Superintendent, *Encinitas Union Elementary School District*
101 South Rancho Santa Fe Road, Encinitas, CA 92024-4308
Phone: (760) 944-4300
andree.grey@eusd.net

Kevin Grier, Superintendent, *Loma Prieta Joint Union School District*
23800 Summit Road, Los Gatos, CA 95033
Phone: (408) 353-1101
k.grier@lpjUSD.us

Richard Gross, Trustee, *Fort Ross Elementary School District*
30600 Seaview Road, Cazadero, CA 95421
Phone: (707) 847-3390
richardgross2@icloud.com

Heather Halsey, Executive Director, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
heather.halsey@csM.ca.gov

Gary Hanning, President, *Portola Valley School District*
Board of Trustees, 4575 Alpine Road, Portola Valley, CA 94028
Phone: (650) 851-1777
ghanning@pvsd.net

Mike Heffner, Superintendent-Principal, *Bonny Doon Union Elementary School District*
1492 Pine Flat Road, Santa Cruz, CA 95060
Phone: (831) 427-2300
mheffner@bduesd.org

Gabrielle Herbst, Employee, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
gherbst@hopeschooldistrict.org

Brian Hiefield, Teacher's Spouse, *Hope School District*
7700 Bradford Drive, Goleta, CA 93117
Phone: (805) 708-3087
jorgeman38@gmail.com

Eve Hinton, Trustee, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401-3062
Phone: (805) 549-1202
ehinton@slcusd.org

Tiffany Hoang, Associate Accounting Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments,
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-1127
THoang@sco.ca.gov

Chris Hodges, Parent, *Hope School District*
3770 Lincolnwood Drive, Santa Barbara, CA 93110
Phone: (917) 849-9060
cphodges@gmail.com

An Huang Chen, Board Member, *Hillsborough City School District*
300 El Cerrito Avenue, Hillsborough, CA 94010
Phone: (650) 342-5193
anhuangchen12@gmail.com

Anne Hubbard, Superintendent, *Hope Elementary School District*
Claimant Contact
3970 La Colina Road, Suite #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
ahubbard@hopeschooldistrict.org

Meredyth Hudson, Assistant Superintendent of Business, *Campbell Union*
High School District
3235 Union Ave, San Jose, CA 95124-2096
Phone: (408) 371-0960
MHudson@cuhsd.org

Kyle Hyland, *School Services of California*
1121 L Street, Suite 1060, Sacramento, CA 95814
Phone: (916) 446-7517
KyleH@sscal.com

Rusty Ito, Vice Principal, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
rito@montecitou.org

Dmitri Jarocki, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
dmitrijarocki@gmail.com

Jason Jennings, Director, *Maximus Consulting*
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA
23236

Phone: (804) 323-3535
SB90@maximus.com

Corey Josenhans, *Hope School District*
550 Apple Grove Lane, Santa Barbara, CA 93101
Phone: (805) 689-2913
cljosen75@gmail.com

Lilly Josenhans, *Hope School District*
550 Apple Grove Lane, Santa Barbara, CA 93101
Phone: (805) 698-3087
lillypinney@yahoo.com

Angelo Joseph, Supervisor, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments,
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
AJoseph@sco.ca.gov

Meg Kailikole, Business Manager, *Mendocino Unified School District*
44141 Little Lake Road, Mendocino, CA 95460
Phone: (707) 937-5868
musdcbo@mcn.org

Christy Kelso, *Hope School District, Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
ckelso@me.com

Sarah Kempe-Mehl,
4559 Nueces Drive, Santa Barbara, CA 93110
Phone: (805) 680-3524
sarahkempemehl@gmail.com

Kelly Keogh, Board of Directors, *Hope School District*
724 Grove Lane, Santa Barbara, CA 93105
Phone: (808) 551-3263
kkeogh@hopeschooldistrict.org

Kerstin Kramer, Superintendent, Chief Learning Officer, *Tahoe Truckee Unified School District*
11603 Donner Pass Road, Truckee, CA 96161-4953
Phone: (530) 582-2550
kkramer@ttusd.org

Yvonne Kreck, Board President, *Alexander Valley Union School District*
8511 Highway 128, Healdsburg, CA 95448

Phone: (707) 433-1375
mreno@alexandervalleyusd.org

Claire Krock, Director of Curriculum and Instruction, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
claire.krock@peabodycharter.net

Jennifer Kuhn, Deputy, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8332
Jennifer.kuhn@lao.ca.gov

Lisa Kurokawa, Bureau Chief for Audits, *State Controller's Office*
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 327-3138
lkurokawa@sco.ca.gov

Audin Leung, Student Leader, *Free the Period California*
1 Shield Ave, Pierce Co-op TB14, Davis, CA 95616
Phone: (415) 318-9343
freetheperiod.ca@gmail.com

Ryan Lewis, Superintendent, *Lake Elsinore Unified School District*
545 Chaney Street, Lake Elsinore, CA 92530
Phone: (951) 253-7000
Ryan.Lewis@leusd.k12.ca.us

Jeffrey Linder, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
jlinder@montecitou.org

Kristin Lindgren-Bruzzone, General Counsel, *California School Boards Association*
3251 Beacon Boulevard, West Sacramento, CA 95691
Phone: (916) 669-3243
klindgren-bruzzone@csba.org

Kristin Lindquist, Director of Special Education, *Hope School District*
3970 La Colina Road, Santa Barbara, CA 93110
Phone: (805) 682-2564
KLindquist@hopeschooldistrict.org

Diego Lopez, Consultant, *Senate Budget and Fiscal Review Committee*
1020 N Street, Room 502, Sacramento, CA 95814

Phone: (916) 651-4103
Diego.Lopez@sen.ca.gov

Yirong Lu, ESN Upper (Grade 4-6), *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
ylu@hopeschooldistrict.org

Everett Luc, Accounting Administrator I, Specialist, *State Controller's Office*
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0766
ELuc@sco.ca.gov

Irina Ludkovski, Parent and Community Member, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
i.m.ludkovski@gmail.com

Karen Luna, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
kluna@montecitou.org

Amelia Madden, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
amadden@montecitou.org

Jill Magee, Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Jill.Magee@csm.ca.gov

Jon Magnani, IT Director, *Hope Elementary School District*
3970 La Colina Road, Santa Barbara, CA 93110
Phone: (805) 682-2564
jmagnani@hopeschooldistrict.org

Christine Mallery, CBO-Associate Superintendent, *Fremont Union High School District*
589 West Fremont Avenue, PO Box F, Sunnyvale, CA 94087
Phone: (408) 522-2245
christine_mallery@fuhsd.org

Darryl Mar, Manager, *State Controller's Office*
3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

DMar@sco.ca.gov

Kim Marme, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

kmarme@hopeschooldistrict.org

Rania Mather, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

rmather@montecitou.org

Autumn Rose McFarland, *Hope School District*

3950 Carol Ave, Santa Barbara, CA 93110

Phone: (720) 431-3346

Autumn.r.mcfarland@gmail.com

Tina McKendell, *County of Los Angeles*

Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012

Phone: (213) 974-0324

tmckendell@auditor.lacounty.gov

Becca McNees, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

bmcnees@hopeschooldistrict.org

Michelle Mendoza, *MAXIMUS*

17310 Red Hill Avenue, Suite 340, Irvine, CA 95403

Phone: (949) 440-0845

michellemendoza@maximus.com

Nellie Meyer, Superintendent, *Mountain View Los Altos High School District*

1299 Bryant Avenue, Mountain View, CA 94040-4599

Phone: (650) 940-4650

nellie.meyer@mvla.net

Eric Monley, Interim Director of Fiscal Services, *San Jose Unified School District*

855 Lenzen Avenue, San Jose, CA 95126

Phone: (408) 535-6000

emonley@sjusd.org

Jimmy Monreal, Assistant Superintendent of Business Services, *Santa Cruz City Schools District*

133 Mission Street, Ste. 100, Santa Cruz, CA 95060

Phone: (831) 429-3410

jmonreal@sccs.net

Lisa Monson, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

Lmonson@montecitou.org

Paige Moore, Business Manager, *Nevada City School District*

800 Hoover LN, Nevada City, CA 95959

Phone: (530) 265-1823

pmoore@ncsd.k12.ca.us

Matthew Morgan, Principal-Superintendent, *Harmony Union School District*

1935 Bohemian Highway, Occidental, CA 95465

Phone: (707) 874-1205

mmorgan@harmonyusd.org

Luis Mori-Quiroz, Parent, *Hope School District*

748 Cieneguitas Road, Unit C, Santa Barbara, CA 93110

Phone: (517) 410-3417

moriluis@gmail.com

Kimberley Morris Rosen, Trustee, *Portola Valley School District*

4575 Alpine Road, Portola Valley, CA 94028

Phone: (650) 851-1777

kimberley.morris@gmail.com

Jason Morse, Superintendent, *Mendocino Unified School District*

44141 Little Lake Road, Mendocino, CA 95460

Phone: (707) 937-5868

jmorse@mcn.org

Katie Moses, Architect,

695 Russell Way, Santa Barbara, CA 93110

Phone: (805) 451-5599

kkcorliss@yahoo.com

Patrice Mueller, STEAM Specialist, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 967-1239

pmueller@hopeschooldistrict.org

Marilyn Munoz, Senior Staff Counsel, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-8918
Marilyn.Munoz@dof.ca.gov

Kris Munro, Superintendent, *Santa Cruz City Schools District*
133 Mission St, STE 100, Santa Cruz,, CA 95060
Phone: (831) 429-3410
kmunro@sccs.net

Araceli Nahas, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 680-9944
araceli.gil@gmail.com

Melissa Ng, Staff Finance Budget Analyst, *Department of Finance*
Education, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
Melissa.Ng@dof.ca.gov

Connie Ngo, Chief Business Official, *Portola Valley School District*
4575 Alpine Road, Portola Valley, CA 94028
Phone: (650) 851-1777
cngo@pvsd.net

Michelle Nguyen, *Department of Finance*
Education Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Michelle.Nguyen@dof.ca.gov

Barbara Nguyen-Willeford, *Hope School District*
701 N Hope Ave, Santa Barbara, CA 93110
Phone: (646) 330-2270
barbaralnguyen@gmail.com

Andy Nichols, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Katie Nimitarnun, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
knimitarnun@montecitou.org

Holly Noble, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
hnoble@montecitou.org

Autumn Noe, Classified Employee and Parent, *Montecito Union School District*

3950 Via Real SPC 165, Carpinteria, CA 93013

Phone: (805) 708-0607

autumnnoe@gmail.com

Danielle O'Brien, Principal, *Hillview Middle School*

1100 Elder Ave, Menlo Park, CA 94025

Phone: (650) 326-4341

dobrien@mpcsd.org

Katie O'Toole, Reading Intervention Teacher, *Hope School District*

730 North Hope Ave, Santa Barbara, CA 93110

Phone: (805) 450-1912

Kotoole@hopeschooldistrict.org

Sharon Ofek, Superintendent, *Carmel Unified School District*

4380 Carmel Valley Road, Carmel, CA 93923

Phone: (831) 624-1546

sofek@carmelunified.org

Kim Oliff, Board President, *Hillsborough City School District*

300 El Cerrito Avenue, Hillsborough, CA 94010

Phone: (650) 342-5193

theoliffs@gmail.com

Kelly Osborne, Board Clerk, *Laguna Beach Unified School District*

550 Blumont Street, Laguna Beach, CA 92651

Phone: (949) 497-7700

kosborne@lbusd.org

Susannah Osley, Board President, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

sosley@montecitou.org

Arthur Palkowitz, *Law Offices of Arthur M. Palkowitz*

Claimant Representative

12807 Calle de la Siena, San Diego, CA 92130

Phone: (858) 259-1055

law@artpalk.onmicrosoft.com

Kirsten Pangilinan, Specialist, *State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 322-2446
KPangilinan@sco.ca.gov

Lisa Pearson, Board Member, *Newport-Mesa Unified School District*
2985 Bear Street, Costa Mesa, CA 92626
Phone: (949) 677-6964
lmpearson@nmusd.us

Jamie Poe, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
itsjamiepoe@gmail.com

Jayson Poe, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
jayson.poe@gmail.com

Eric Prater, Superintendent, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401-3062
Phone: (805) 549-1202
eprater@slcusd.org

Anthony Ranii, Superintendent, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
aranii@montecitou.org

Roberta Raper, Director of Finance, *City of West Sacramento*
1110 West Capitol Ave, West Sacramento, CA 95691
Phone: (916) 617-4509
robertar@cityofwestsacramento.org

Seth Reddy, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126
Phone: (408) 535-6000
sreddy@sjusd.org

Tim Reinauer, *Hope School District*
436 Foxen Drive, Santa Barbara, CA 93105
Phone: (805) 886-4017
TimReinauer@gmail.com

Sandra Reynolds, President, *Reynolds Consulting Group, Inc.*
P.O. Box 891359, Temecula, CA 92589-1359
Phone: (888) 202-9442
rcginc19@gmail.com

Christine Rissmeyer, *Hope School District*
3920 Camellia Ln, Santa Barbara, CA 93110
Phone: (617) 894-4161
chrissyrissemeyer@gmail.com

Marilyn Rodger, Trustee, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401
Phone: (805) 549-1202
mrodger@slcusd.org

Jeanette Rodriguez-Chien, Superintendent, *Sonoma Valley Unified School District*
17850 Railroad Avenue, Sonoma, CA 95476
Phone: (707) 935-4246
jchien@sonomaschools.org

Gregory Sackos, Superintendent, *Desert Center Unified School District*
1434 Kaiser Road, PO Box 6, Desert Center, CA 92239
Phone: (760) 895-8254
gregsackos@eaglemtnschool.com

Diane Satterthwaite, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
DSATT@HOPESCHOOLDISTRICT.ORG

Vanessa Scarlett, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
vscarlett@montecitou.org

Debra Schade, Board President, *Solana Beach School District*
309 North Rios Avenue, Solana Beach,, CA 92075-1298
Phone: (858) 794-7100
debraschade@sbsd.net

Anna Scharfeld, Principal, *Hope School District*
3970 A La Colina Road, Santa Barbara, CA 93110
Phone: (805) 682-2564
ascharfeld@hopeschooldistrict.org

Cindy Sconce, Director, *Government Consulting Partners*
5016 Brower Court, Granite Bay, CA 95746
Phone: (916) 276-8807
cindysconcegc@gmail.com

Claudia Scott, Santa Barbara Citizen,
4822 La Gama Way, Santa Barbara, CA 93111
Phone: N/A
cscott@westmont.edu

Beth Scott, Employee, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
escott@hopeschooldistrict.org

Rena Seifts, Associate Superintendent, *Sonoma Valley Unified School District*
17850 Railroad Avenue, Sonoma, CA 95476
Phone: (707) 935-4246
rseifts@sonomaschools.org

Amod Setlur, Trustee, *Portola Valley School District*
4575 Alpine Road, Portola Valley, CA 94028
Phone: (650) 851-1777
asetlur@pvsd.net

Ellen Sheffer, Board President, *San Luis Coastal Unified School District*
1500 Lizzie Street, San Luis Obispo, CA 93401
Phone: (805) 549-1202
esheffer@slcusd.org

Camille Shelton, Chief Legal Counsel, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
camille.shelton@csm.ca.gov

Carla Shelton, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
carla.shelton@csm.ca.gov

Steve Shields, *Shields Consulting Group, Inc.*
1536 36th Street, Sacramento, CA 95816
Phone: (916) 454-7310
steve@shieldscg.com

Natalie Sidarous, Chief, *State Controller's Office*
Local Government Programs and Services Division, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: 916-445-8717
NSidarous@sco.ca.gov

Samantha Simon, Special Projects Facilitator, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

ssimon@montecitou.org

Vinita Singh, Director District Business Services, *Sequoia Union High School District*

480 James Avenue, Redwood City,, CA 94062

Phone: (650) 369-1411

vsingh@seq.org

Thomas Skaff, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

skaffhelping.others@gmail.com

Michael Smallen, Trustee, *Fort Ross Elementary School District*

30600 Seaview Road, Cazadero, CA 95421

Phone: (707) 847-3390

mjrksmall@icloud.com

Wesley Smith, Superintendent, *Newport-Mesa Unified School District*

2985 Bear Street, Costa Mesa, CA 92626

Phone: (714) 424-5070

wsmith@nmusd.us

Jessica Smith, Board Member, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

jsmith@montecitou.org

Melissa Spink, Student Meals Program Coordinator, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

mspink@montecitou.org

Jestin St. Peter, Principal, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

jstpeter@hopeschooldistrict.org

Amy Steets, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564
amy.steets@gmail.com

Dahianna Stengel, *Hope School District*
3965B Foothill Road, Santa Barbara, CA 93110
Phone: (201) 232-9810
Deejules11@gmail.com

Chana Stewart, Director of the Early Learning Center, *Menlo Park City School District*
181 Encinal Ave, Atherton, CA 94027
Phone: (650) 321-7140
cstewart@mpcsd.org

Noah Stites-Hallett,
4559 Nueces Drive, Santa Barbara, CA 93110
Phone: (805) 680-3524
noah.stiteshallett@gmail.com

Christina Stokes, Certificated Teacher, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
cstokes@montecitou.org

Katherine Stratch, *Menlo Park City School District*
181 Encinal Ave, Atherton, CA 94027
Phone: (650) 321-7140
kstrach@mpcsd.org

Wyatt Talley, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
wyatttalley@me.com

Adrian Talley, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
atalley@hopeschooldistrict.org

Amy Tang-Paterno, Educational Fiscal Services Consultant, *California Department of Education*
Government Affairs, 1430 N Street, Suite 5602, Sacramento, CA 95814
Phone: (916) 322-6630
ATangPaterno@cde.ca.gov

Sarah Tellez, Assistant Superintendent of Educational Services, *Los Gatos Union School District*

17010 Roberts Road, Los Gatos, CA 95032

Phone: (408) 335-2000

stellez@lgusd.org

Jolene Tollenaar, *MGT Consulting Group*

2251 Harvard Street, Suite 134, Sacramento, CA 95815

Phone: (916) 243-8913

jolenetollenaar@gmail.com

Tristin Tracy, *Hope School District*

3970 La Colina Road, #14, Santa Barbara, CA 93110

Phone: (805) 682-2564

tjt805@yahoo.com

Jeffrey Trader, Assistant Superintendent, Chief Business Official, *Newport-Mesa Unified School District*

2985 Bear Street, Costa Mesa, CA 92626

Phone: (714) 424-5003

jtrader@nmusd.us

Linda Trigueiro, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

ltrigueiro@montecitou.org

Janet Tufts, Superintendent, *Howell Mountain Elementary School District*

525 White Cottage Rd. N., Angwin, CA 94508

Phone: (707) 965-2423

jtufts@hmesd.org

Brian Uhler, Principal Fiscal & Policy Analyst, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8328

Brian.Uhler@LAO.CA.GOV

Chris Ungar, Trustee, *San Luis Coastal Unified School District*

1500 Lizzie Street, San Luis Obispo, CA 93401

Phone: (805) 549-1202

cungar@slcusd.org

Bree Valla, Superintendent-Principal, *Vista Del Mar Union School District*

Vista de las Cruces School, 9467 San Julian Rd., Gaviota, CA 93117

Phone: (805) 686-1880

bvalla@vdmusd.org

Chris Vanden Heuvel, Superintendent, *Healdsburg Unified School District*

1028 Prince Street, Healdsburg, CA 95448

Phone: (707) 431-3488
cvandenheuvel@husd.com

Kay Vang, Chief Business Official, *St. Helena Unified School District*
465 Main Street, St. Helena, CA 94575
Phone: (707) 967-2704
kvang@sthelenaunified.org

Jan Vickers, Board President, *Laguna Beach Unified School District*
550 Blumont Street, Laguna Beach, CA 92651
Phone: (949) 497-7700
jvickers@lbusd.org

Jason Vilorio, Superintendent, *Laguna Beach Unified School District*
550 Blumont Street, Laguna Beach, CA 92651
Phone: (949) 497-7700
jvilorio@lbusd.org

Jill Vinson, Superintendent, *Cardiff School District*
1888 Montgomery Ave, Cardiff by the Sea, CA 92007
Phone: (760) 632-5890
jill.vinson@cardiffschools.com

Gilbert Wai, Board Member, *Hillsborough City School District*
300 El Cerrito Avenue, Hillsborough, CA 94010
Phone: (650) 342-5193
the3wais@gmail.com

Julie Walsmith, Employee, *Hope School District*
3970 La Colina Road, #14, Santa Barbara, CA 93110
Phone: (805) 682-2564
jwalsmith@hopeschooldistrict.org

Rebecca Westover, Chief Business Officer, *Mountain View Whisman School District*
100 Montecito Ave, Mountain View, CA 94043
Phone: (650) 526-3500
rwestover@mvwsd.org

Adam Whelen, Director of Public Works, *City of Anderson*
1887 Howard St., Anderson, CA 96007
Phone: (530) 378-6640
awhelen@ci.anderson.ca.us

Natalie Wilkes, *Hope Elementary School District*
6723 Calle Koral, Goleta, CA 93117

Phone: (818) 468-0594
nwilkes@hopeschooldistrict.org

James Willeford, *Hope School District*
701 N Hope Ave, Santa Barbara, CA 93110
Phone: (917) 378-9724
jamesfwilleford@gmail.com

Nate Williams, Finance Budget Analyst, *Department of Finance*
Education Unit, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
Nate.Williams@dof.ca.gov

Selina Wimmel, School Office Assistant, *Montecito Union School District*
385 San Ysidro Road, Santa Barbara, CA 93108
Phone: (805) 969-3249
swimmel@montecitou.org

Colleen Winchester, Senior Deputy City Attorney, *City of San Jose*
200 East Santa Clara Street, 16th Floor, San Jose, CA 95113
Phone: (408) 535-1987
Colleen.Winchester@sanjoseca.gov

Leisa Winston, Superintendent, *Huntington Beach City School District*
8750 Dorsett Drive, Huntington Beach, CA 92646
Phone: (714) 964-8888
lwinston@hbcasd.us

Jacqueline Wong-Hernandez, Deputy Executive Director for Legislative
Affairs, *California State Association of Counties (CSAC)*
1100 K Street, Sacramento, CA 95814
Phone: (916) 650-8104
jwong-hernandez@counties.org

Elisa Wynne, Staff Director, *Senate Budget & Fiscal Review Committee*
California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
elisa.wynne@sen.ca.gov

Bruce Yonehiro, Chief Counsel, *California Department of Education*
1430 N Street, Sacramento, CA 95814-5901
Phone: (916) 319-0860
BYonehiro@cde.ca.gov

Charen Yu, Chief Business Officer, *Palo Alto Unified School District*
25 Churchill Ave, Palo Alto, CA 94036

Phone: (650) 329-3980

cyu@pausd.org

Roberta Zarea, Superintendent, *Portola Valley School District*

4575 Alpine Road, Portola Valley, CA 94028

Phone: (650) 851-1777

rzarea@pvsd.net

Edgar Zazueta, Executive Director, *Association of California School Administrators*

1029 J Street, Suite 500, Sacramento, CA 95814

Phone: (916) 329-4321

ezazueta@acsa.org

Ron Zecher, Certificated Teacher, *Montecito Union School District*

385 San Ysidro Road, Santa Barbara, CA 93108

Phone: (805) 969-3249

rzecher@montecitou.org

Hollie Zepke-Price, *Hope School District*

3970 La Colina Road, Santa Barbara, CA 93110

Phone: (805) 284-7606

hzepke-price@hopeschooldistrict.org

Helmholt Zinser-Watkins, Associate Governmental Program Analyst, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments,

3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-7876

HZinser-watkins@sco.ca.gov