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RECEIVED
April 17, 2025
**Commission on
State Mandates**

April 17, 2025

Juliana F. Gmur
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: *Draft Proposed Decision, Schedule for Comments, and Notice of Hearing
Transitional Kindergarten, 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*

Dear Ms. Gmur:

Hope Elementary School District and Sunnyvale School District, (“Claimants”) have reviewed the Draft Proposed Decision (“DPD”) dated March 27, 2025, and provide the following comments.

A. Introduction

Claimants’ Test Claim *23-TC-02* addresses amended Education Code § 48000 requiring schools in the State to provide and maintain Transitional Kindergarten (“TK”) programs pursuant to the requirements in Assembly Bill (A.B.) No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000, Effective Date: July 9, 2021. (pages 90-93.)

Among other requirements, the test claim statute requires a school district to guarantee in providing a new program or a higher level of service in maintaining a transitional kindergarten program as follows:

(E) 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. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (E), Effective Date: July 9, 2021.)

(F) In the 2024–25 school year, a child who will have their fifth birthday between September 2 and June 2 *shall* be admitted to a transitional kindergarten program maintained by the school district or charter school. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (F), Effective Date: July 9, 2021.)

(G) In the 2025–26 school year, and in each school year thereafter, a child who will have their fourth birthday by September 1 *shall* be admitted to a transitional kindergarten program maintained by the school district or charter school. (A.B. No. 130, Statutes 2021, Chapter 44, Sec. 60, Education Code § 48000 (G), Effective Date: July 9, 2021.)

g) In a transitional kindergarten program pursuant to Section 46300, a school district or charter school *shall* ensure that credentialed teachers who are first assigned to a transitional kindergarten classroom after July 1, 2015, have, by August 1, 2021, do all of the following:

- (1) Maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite.
- (2) Commencing with the 2022–23 school year, maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms.

The requirements to provide a TK Program and maintain an average transitional kindergarten class enrollment of not more than 24 pupils for each schoolsite and an average of at least one adult for every twelve (12) pupils for transitional kindergarten classrooms at each schoolsite are mandated by the State on school districts.

B. Legal Compulsion

The California Supreme Court stated school districts are legally compelled to perform an activity, and explained:

Legal compulsion occurs when a statute or executive action uses mandatory language that “‘require[s]’ or ‘command[s]’” a local entity to participate in a program or service. [citations omitted] [construing the term “mandates” in art. XIII B, § 6 to mean “‘orders’ or ‘commands’”].) Stated differently, legal compulsion is present when the local entity has a mandatory, legally enforceable duty to obey. According to Education Code section 75, “‘Shall’ is mandatory and ‘may’ is permissive.”

(*Coast Community College Dist. v. Commission on State Mandates* (2022) 13 Cal.5th. 800, 815; *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 874.)

Statutory language is mandatory when stating “a child who will have their fourth birthday by September 1 *shall* be admitted to a transitional kindergarten program maintained by the school district” has been determined to mean that schools districts are required to comply with the requirements of the statute.

The plain language of the statute is clear and unambiguous. Basic aid districts are legally compelled to provide a TK Program based on the statute using mandatory language “shall.”

C. Practical Compulsion

"A reimbursable state mandate exists not only when the local government is legally compelled to comply with the state directive, but also when the local government is practically compelled to do so." (*Department of Finance v. Commission on State Mandates* (2016) 1 Cal.5th 749.)

In *Department of Finance v. Commission on State Mandates* the court explained practical compulsion may arise when:

1. Noncompliance would result in severe penalties or substantial loss of funding.
2. Participation in the program is mandatory as a result of legal or practical compulsion in practice, e.g., essential to fulfill legal duties or public expectations.

State of California has practically compelled basic aid school districts to offer TK is supported by the California Department of Education (“CDE”) website stating the following:

Is a school district required to offer transitional kindergarten (TK) and kindergarten programs? (Updated 27-May-2022).

A school district or county office of education operating a kindergarten program must offer TK for age-eligible children to attend. However, not every school site in a school district is required to offer TK. No age-eligible child may be denied access to TK by being placed on a waiting list.

The CDE, a state agency, strongly encourages local educational agencies (LEAs) to offer TK at all elementary school sites, with particular focus on neighborhoods where children are most in need of access to preschool education. Additionally, in high-impact neighborhoods, the CDE strongly encourages LEAs to consider pairing TK programs with access to Head Start and California State Preschool Programs (CSPP) for age- and income-eligible three- and four-year-old children to further bolster program quality, either through the LEA's own Head Start or CSPP program or via a contract partnership with a community-based organization (CBO) that administers a Head Start or CSPP program.

(<https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp>)

CDE position was recently reinforced by the State Superintendent of Public Instruction (SSPI) upon issuing a letter dated March 21, 2025, stating “Under Education Code Section 48000, **any school district that offers kindergarten is required to also offer TK** and comply with the TK requirements, such as adult-to-student ration, class size and teacher credentialing. **This requirement includes basic aid districts ...**”

(<https://www.cde.ca.gov/nr/el/le/yr21ltr0321c.asp>)

The consequences of not offering TK would prompt investigations, audits, sanctions and may result in complications in other areas of funding impacting basic aid districts operations with state education authorities. Basic aid districts have no true alternative as non-compliance would result in severe penalties or substantial loss of funding.

Reliance on Exhibit X (2) (D'Souza, Should All School Districts be Required to Offer Transitional Kindergarten, EdSource, September 1, 2021, <https://edsource.org/2021/should-all-school-districts-be-required-to-offer-transitional-kindergarten/660461> (accessed on March 20, 2025), pages 4, 6) is misguided. The article is over three years old and prior to CDE issuing their directives basic aid districts are mandated to offer the TK program. The article includes interviews with parents supporting the TK program and fails to provide any authority relevant in deciding whether the test claim statute is a reimbursable mandate.

Basic aid districts did not receive specific funding for the TK program through the Local Control Funding Formula (LCFF). For basic aid districts to use LCFF that has already been allocated for specific programs is similar to the argument school districts are not entitled to reimbursement since they receive funding from their ADA enrollment under Proposition 98.

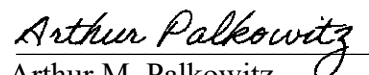
Conclusion

Under article XIII B, section 6 of the California Constitution, local agencies and school districts are entitled to reimbursement for the costs of state-mandated new programs or higher levels of service. The test claim statute includes mandatory language requiring basic aid school districts to provide the TK program and are practically compelled by the Department of Education. Claimants have incurred costs for providing these services without state funds specifically allocated to reimburse the claimants for the costs incurred. Accordingly, all of the legal requirements have been met for the Commission to determine the State maintains that providing TK is a mandate and the test claim statute is a reimbursable state mandate.

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.

April 17, 2025


Arthur M. Palkowitz
Representative for the Claimants



Schools For Sound Finance

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

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April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

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 staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded districts for two reasons:

1. School districts are authorized, but not required, to offer TK programs, and thus districts are not legally compelled to provide TK.
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment.

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state’s mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state’s re-benching of the LCFF.

Schools For Sound Finance

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Page 2

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Anthony Ranii
President, Schools for Sound Finance

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

cc: Members and Staff, Commission on State Mandates



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April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Aromas-San Juan Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that

requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

In our school district, we have slowly implemented TK beginning in the 2022-23 school year by having TK/K combination classes as the demand for TK at our two TK-8 school sites had not quite shown to necessitate full TK classes. Our total TK enrollment between our two TK-8 sites has increased from 8 in 2022-23, to 15 in 2023-24, and 21 in the current year, 2024-25. In order to accommodate this growing program, we've hired two TK Instructional Aides that have cost the District \$81,573 in 2023-24 and \$107,000 in 2024-25. Next school year, we anticipate that the demand will increase further to the point where we're struggling with knowing whether we will need to have one or two full classrooms needed for stand-alone TK. The cost to expand to two full TK classrooms is estimated to be \$390,539, while the total TK LCFF Add-On for the estimated enrollment for 2025-26 is estimated to be \$138,741 in funding that the District would not receive without the passing of AB 1391. Additionally, we are expecting to begin construction on one of these school sites that currently limits our available classroom space for expansion.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Dr. Barbara Dill-Varga
Superintendent
Aromas-San Juan Unified School District
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San Juan Bautista, CA 95045
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cc: Members and Staff, Commission on State Mandates



calanes Union High School District

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April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Acalanes Union High School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. While I represent a high school district, I recognize the hardship and districts' inability to fully implement the TK programs outline in statute due to lack of State resources. Some community funded districts are in that status due to low LCFF allocation, are barely in that status, and face ongoing financial hardship. Introducing a new program as costly as universal TK without additional resources is not feasible.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the State continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the

implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Again, as a high school district, the TK mandate does not have implications on our district; however, I understand the challenges of implementing within community funded K-8 and K-12 districts, especially those that are slightly in community funded status. For example, we are in community funded status only because our unduplicated count is low and the funding formula pushes us into community funded status. Our total funding is well below state funded neighboring districts.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



John Nickerson, Superintendent

Acalanes Union High School District
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Lafayette, CA 94507

925-280-3902
Jnick2424@gmail.com

cc: Members and Staff, Commission on State Mandates



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April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK
Program Test Claim

Dear Chairperson Perrault:

On behalf of the Beverly Hills Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter

DISTRICT LEADERSHIP

DR. JASON HASTY INTERIM SUPERINTENDENT | **LAURA COLLINS-WILLIAMS** ASST. SUPERINTENDENT, STUDENT SERVICES
DR. DUSTIN SEEMANN ASST. SUPERINTENDENT, EDUCATION SERVICES

administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

In Beverly Hills Unified School District, the implementation of universal transitional kindergarten (UTK) has required us to make difficult financial trade-offs. Despite not receiving additional LCFF dollars, we have had to hire additional credentialed teachers to meet the required student-teacher ratios, expand facilities to accommodate new classrooms, and invest in age-appropriate instructional materials and professional development. To cover these costs, we've had to reallocate funding from other critical areas, including reduction in administrator positions, technology upgrades, and enrichment programs. These trade-offs have put pressure on our ability to sustain the level of excellence our community expects and our students deserve. As a community-funded district, we are uniquely vulnerable to these unfunded mandates, and without a dedicated UTK funding stream, the financial strain will only intensify.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

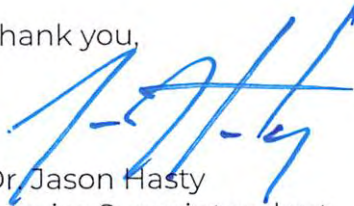
DISTRICT LEADERSHIP

DR. JASON HASTY INTERIM SUPERINTENDENT **LAURA COLLINS-WILLIAMS** ASST. SUPERINTENDENT, STUDENT SERVICES
DR. DUSTIN SEEMANN ASST. SUPERINTENDENT, EDUCATION SERVICES

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

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Dr. Jason Hasty
Interim Superintendent

Beverly Hills Unified School District
624 N. Rexford Drive
Beverly Hills, CA 90210

(310) 551-5100
jhasty@bhusd.org

cc: Members and Staff, Commission on State Mandates

DISTRICT LEADERSHIP

DR. JASON HASTY INTERIM SUPERINTENDENT LAURA COLLINS-WILLIAMS ASST. SUPERINTENDENT, STUDENT SERVICES
DR. DUSTIN SEEMANN ASST. SUPERINTENDENT, EDUCATION SERVICES



MAURENE DONNER
Superintendent

COLLEGE SCHOOL DISTRICT

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April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the College School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school

districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The additional costs that we have had to account for because of TK in order to cover the costs of implementing TK are \$149,916, the total cost of salaries for the TK Teacher and TK Instructional Assistant.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Maureen Donner
College School District
3525 Pine Street
Santa Ynez, CA 93460
805-686-7300
mdonner@collegeschooldistrict.org

cc: Members and Staff, Commission on State Mandates

April 14, 2025

Board of Trustees

Emily Andrade
Monica Lee
Tom Morton
Marla Strich
Marlon Taylor

Via: *Electronic Submittal:* <https://calegislation.lc.ca.gov/Advocates/>

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

Superintendent

Andrée Grey, Ed.D.

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

**Assistant
Superintendents**

Amy Illingworth, Ed.D.
Educational Services

Angelica Lopez, Ed.D.
Administrative Services

Joseph Dougherty
Business Services

Dear Chairperson Perrault:

On behalf of the Encinitas Union School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary

and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

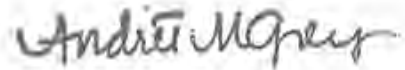
To accommodate this new, unfunded grade level, districts are cutting programs, laying off teachers and reducing support staff. The Encinitas Union School District (EUSD) would face a \$4.8 million cost to implement TK, nearly 5% of its total budget, forcing cuts to essential programs like enrichment and intervention. To cover these costs, EUSD would need to reallocate funds already used to maintain a 24:1 student-teacher ratio, transportation, and intervention services. The existing MSA and EPA funds are insufficient to cover TK expenses, leaving the district to further dismantle programs vital to student success. Reducing or eliminating these programs would have an immediate, negative impact on all students across EUSD.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



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



Geyserville Unified School District

Deborah Bertolucci, Superintendent
1300 Moody Lane, Geyserville, CA 95441
(707) 857-3592

Excellence in Grades PreK-12
Small Town - Small Schools - Big Futures!

April 9, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Geyserville Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.



Geyserville Unified School District

Deborah Bertolucci, Superintendent
1300 Moody Lane, Geyserville, CA 95441
(707) 857-3592

Excellence in Grades PreK-12
Small Town - Small Schools - Big Futures!

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The additional costs that our District has incurred is for a full-time aide (\$50,000). If we need to hire a TK Teacher (currently have a combination class TK/Kinder) we will see a significant cost to the District of \$150,000.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

Deborah Bertolucci
Superintendent
dbert@gusd.com

cc: Members and Staff, Commission on State Mandates



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Huntington Beach City School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the

associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The implementation of UTK has resulted in both one-time and ongoing costs for HBCSD, diverting critical resources from core programs and strategic initiatives. Staffing expenses associated with UTK at the mandated 12:1 student-to-adult ratio have grown to over \$1.6 million in 2024–25. With full implementation in 2025–26, those costs are projected to exceed \$2.3 million, and would rise to approximately \$2.6 million if the district transitions to a 10:1 ratio. Due to the lack of additional funding, the District will be forced to consider eliminating its literacy instructional coach positions next year—roles that have been instrumental in enhancing teacher effectiveness and improving student literacy outcomes districtwide.

In addition to personnel costs, the District has incurred significant facilities-related expenditures. The process of relocating kindergarten classrooms and retrofitting spaces for UTK has cost approximately \$35,000 to \$50,000 per classroom. By the beginning of the 2025–26 school year, HBCSD will have redirected nearly \$500,000 in facilities funds to support the UTK rollout. Furthermore, ongoing annual maintenance for these additional classrooms is expected to cost the district an additional \$195,000, placing further strain on already limited resources.

For the 2025–26 school year, HBCSD's projected local property tax revenue will provide less than \$13,000 per student—significantly below the per-ADA funding received by LCFF-funded districts for UTK. As a result, the District has been forced to make difficult trade-offs, including increasing class sizes, reducing or eliminating support positions, and deferring technology replacement cycles for students and staff. These constraints have limited our ability to fully meet the needs of our students and community.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Leisa Winston, Ed.D.
Superintendent
Huntington Beach City School District
8750 Dorsett Dr.
Huntington Beach, CA 92646
(714) 964-8888
lwinston@hbcasd.us

cc: Members and Staff, Commission on State Mandates

HEALDSBURG UNIFIED SCHOOL DISTRICT
RIGOR · RELEVANCE · COMMUNITY



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Healdsburg Unified School District and the Board of Trustees, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words,

CHRIS VANDEN HEUVEL
superintendent
cvandenheuvel@husd.com



the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Thus far, we have had to add two classes of TK with full time teachers and paraprofessionals, resulting in nearly \$500,000 annually. This unfunded mandate has resulted in the reduction staff in other areas including valuable counseling resources, and both elementary and secondary teachers.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

Chris Vanden Heuvel, Superintendent
Healdsburg Unified School District

1028 Prince Street
Healdsburg, CA 95448
(707) 431-3488
cvandenheuvel@husd.com

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) 682-2564 FAX (805) 687-7954
Anna Hubbard, Ed.D., District Superintendent

April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of Hope School District and the Hope School District Board of Trustees, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts receive an

LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

It is important to note that our district, Hope School District, has a lower per pupil funding level than many of our LCFF funded school districts in our county (source <https://www.ed-data.org/>).

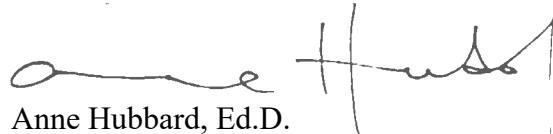
Hope School District will spend over \$350K on TK this year alone. We expect that amount to greatly increase next year as we expand to meet age eligibility requirements and stricter staffing ratios. This means that funds are diverted from other student supports in our K through 6th grade such as targeted instructional support, curriculum adoptions, and arts and music instruction.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

A handwritten signature in black ink, appearing to read 'Anne Hubbard', is written over a horizontal line.

Anne Hubbard, Ed.D.
Superintendent
Hope School District
3970 La Colina Road, #14
Santa Barbara, CA 93110
(805) 682-2564

cc: Members and Staff, Commission on State Mandates, Hope School District Board of Trustees

KENWOOD SCHOOL DISTRICT

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

April 11, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Kenwood School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully



Board of Trustees

Pat Alexander · Cheryl Ghisla · Teresa Jepson · James Larson · Javier Tenorio

disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The estimate of additional costs will be significant for full TK implementation. The addition of an extra full-time teacher as well as at least one full time instructional aide and possible two, depending on student to adult ratios could cost the district upwards of \$200,000. That is nearly a 6% hit to our annual budget. On top of these costs, we will also have to increase our FTE to our specialists and enrichment coordinators at another \$30,000.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

Nathan Myers



Superintendent
Kenwood School District
230 Randolph Ave.
Kenwood Ca. 95452
707-833-2500
Nmyers@Kenwoodschool.org

cc: Members and Staff, Commission on State Mandates



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Los Gatos Union School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK.
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment.

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement.



growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-banding of the LCFF.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

A handwritten signature in black ink, appearing to read "Teresa", followed by a long, sweeping horizontal stroke.

Teresa Fiscus
Los Gatos Union School District

17010 Roberts Road
Los Gatos, CA 95032

408-335-2022

tfiscus@lgusd.org

cc: Members and Staff, Commission on State Mandates



Superintendent
Kristen Gracia

Associate Superintendent
Educational Services
Jammie Behrendt

Assistant Superintendent
Student Services
Stephanie Sheridan

Chief Business Officer
Jackie Chen

April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Menlo Park City School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and

unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

As a result, districts implementing TK are being squeezed—districts are cutting programs, laying off teachers, reducing support staff—to accommodate this new, unfunded grade level. In MPCSD, we are only able to run a half day TK program. TK costs approximately \$1.5 million dollars annually which is significantly impacting our budget and creating a deficit that we continually have to manage. Next year we will have to make significant budget cuts, which will most likely include layoffs, to create a sustainable path forward.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Kristen Gracia, Superintendent
Menlo Park City School District
181 Encinal Ave.
Atherton, CA 94027
(650)321-7140
kgracia@mpcsd.org

cc: Members and Staff, Commission on State Mandates



**Administrative Office
411 Sycamore Avenue
Mill Valley, CA 94941
Tel (415) 389-7700**

April 9, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Mill Valley School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Based on a projected enrollment of 220 students in the TK program, the budgeted cost to support this initiative for the 2025-2026 school year is \$2.2 million. In response to required budget reductions totaling \$6 million, various areas across the district have been impacted. These include the deferred maintenance fund, IT equipment replacement, classroom intervention aides, counselors, wellness center services, and district office staffing.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

A handwritten signature in black ink, appearing to read "E Kaufman", with a long horizontal flourish extending to the right.

Dr. Elizabeth Kaufman
Superintendent, Mill Valley School District
411 Sycamore Avenue, Mill Valley CA 94941
(415) 389-7705 ekauffman@mvschools.org

cc: Members and Staff, Commission on State Mandates



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Montecito Union School District I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the

associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

As a result, districts implementing TK are being squeezed—districts are cutting programs, laying off teachers, reducing support staff—to accommodate this new, unfunded grade level. Our one-school district supports one TK class this year, and will grow to two TK classes next year. That might not seem like a lot, but it is a 9% growth in the number of classes in our district, all without corresponding revenue increases. Additionally, we have renovated our classrooms, purchased materials and supplies, and are working to train certificated and classified staff members. We are putting needed maintenance on hold and are considering cuts in other areas should this bill fail.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the claimants to provide funding for this important program.

Thank you,



Anthony Ranii, Superintendent
Montecito Union School District

385 San Ysidro Road
Santa Barbara, CA 93108

(805)969-3249 ext. 401

aranii@montecitou.org

cc: Members and Staff, Commission on State Mandates



Newport-Mesa
Unified School District

BOARD OF EDUCATION

Krista Weigand • Leah Ersoylu • Michelle Murphy
Lisa Pearson • Ashley Anderson • Carol Crane

April 11, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Newport-Mesa Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any

additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Our district is struggling to meet the needs of our English learner, foster, and economically disadvantaged students, representing over seven thousand pupils. One half of the district's schools have a UPP of 55% or higher and of those schools 69% have a UPP higher than 75%. Tremendous resources are being redirected to the unfunded TK program. The district currently spends \$7,127,334 in staffing alone for TK and would have to spend \$9,876,839 in 2025-26 to meet state staffing ratio and age regulations. In addition, the district has spent over \$15 million for TK facilities. The result of this unfunded program has been constraints placed on our Career Technical Education, early childhood, after school enrichment, and maintenance programs. Furthermore, many of our TK students are housed in facilities that are not age appropriate.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Jeffery S. Trader
Assistant Superintendent, CBO

Newport-Mesa Unified School District
2985 Bear Street
Costa Mesa, CA 92626
714-424-5003
jtrader@nmsud.us

cc: Members and Staff, Commission on State Mandates

April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Palo Alto Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive



PALO ALTO
UNIFIED SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT

25 Churchill Avenue
Palo Alto, CA 94306
(650) 329-3983

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an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The additional cost to our district for full TK implementation would be \$8 million dollars.

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing student grades in order to implement this new grade.

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

Don Austin
Superintendent of Schools
Palo Alto Unified School District
25 Churchill Ave, Palo Alto, CA 94306
daustin@pausd.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
Dr. Eric Prater, Superintendent

April 11, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of San Luis Coastal Unified School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

San Luis Coastal is spending approximately \$4 million a year on staffing and programmatic costs for Transitional Kindergarten which is expected to increase if the District aligns with State staffing ratio mandates. This does not include the millions of dollars to construct new Transitional Kindergarten classrooms. Our overall district budget is approximately \$136 million, which is \$7 million over LCFF, or 5% of the overall budget. This places us on the cusp of State Funded status for the first time in District history. By adding Transitional Kindergarten, without commensurate funding, San Luis Coastal will be forced to make programmatic reductions across the K-12 continuum, increase class sizes, reduce interventions, while leaving minimal remaining resources for collective bargaining.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,

A handwritten signature in blue ink that reads "Eric Prater". The signature is fluid and cursive, with the first name "Eric" and last name "Prater" clearly distinguishable.

Dr. Eric Prater, Superintendent
San Luis Coastal Unified School District
1500 Lizzie Street, B-1
San Luis Obispo, CA 93401
805-549-1202
eprater@slcsud.org

cc: Members and Staff, Commission on State Mandates



SAN MATEO-FOSTER CITY SCHOOL DISTRICT



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the San Mateo Foster City School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment.

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important,

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Board of Trustees

LaTisa Brooks Maggie Trinh
Gene Kim Stacey Ho
Alison Proctor

Superintendent

Diego R. Ochoa

but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out

community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Our district spends in excess of \$3.7 million annually to cover the costs of our TK program.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts.

The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Patrick K Gaffney
Deputy Superintendent
San Mateo Foster City School District
1170 Chess Drive
Foster City, CA 94404
pgaffney@smfc.k12.ca.us

cc: Members and Staff, Commission on State Mandates



Kris Munro
Superintendent of
Schools

Molly Parks
Assistant Superintendent
Human Resources

Jim Monreal
Assistant Superintendent
Business Services

Dorothy Coito
Assistant Superintendent
Educational Services

April 11, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Santa Cruz City Schools, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or "basic aid") districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

In Santa Cruz City Schools, the effect of this implementation has been substantial, with little funding to support the implementation. Costs associated with this implementation include:

1. Hiring 8 full time teachers (\$1,050,272)
2. Hiring 8 full time instructional aides (\$320,000)
3. Supply and materials costs for opening the classrooms not covered by initial TK grant (\$39,389)

Board of Trustees Kevin Grossman, Kyle Kelley, Angela Meeker, John Owen, Mary Anne Robb, Cindy Ruhsam, Patricia Threet

4. Ongoing materials and supplies



April 14, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Saratoga Union School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state’s mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state’s re-benching of the LCFF.

Although Saratoga Union School District is small, TK has been added at all three of our elementary schools and has resulted in \$701,289 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.

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 \$320,634 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 full-year TK program.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Dr. Kenneth Geisick
Superintendent, Saratoga Union School District

20460 Forrest Hills Drive, Saratoga, CA 95070
(408) 867-3424, ext. 503
kgeisick@saratogausd.org

cc: Members and Staff, Commission on State Mandates



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

April 11, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Santa Monica-Malibu Unified School District (SMMUSD) I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contend that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state’s mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

1717 Fourth Street • Santa Monica • California 90401 • (310) 450-8338 • www.smmusd.org

Board of Education: Jon Kean • Maria Leon-Vazquez • Laurie Lieberman • Alicia Mignano

Stacy Rouse • Jennifer Smith • Dr. Richard Tahvildaran-Jesswein

Superintendent: Dr. Antonio Shelton

level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

With the onset of TK, our district has incurred multiple additional costs that were not accounted for in our budgets. Costs include additional staffing to ensure the appropriate staff to student ratios; additional facilities development to provide the appropriate classroom placement for young children; purchasing of additional and appropriate classroom furniture to support these young learners; additional curricula purchases to address the needs of TK-age children; professional development costs to support staff as they learn to serve young children; additional hours of staffing in both our offices and health services departments to provide appropriate healthcare and organizational needs of TK; and other indirect costs throughout the school district.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

Thank you,



Dr. Antonio Shelton, Superintendent of Schools
Dr. Stacy Williamson, Assistant Superintendent Educational Services
Ms. Melody Canady, Assistant Superintendent Business Services
Mr. Gerardo Cruz, Assistant Superintendent Business Services (ProTem)
Dr. Douglas Meza, Assistant Superintendent Human Resources
Dr. Francisco Dussan, Director of Student Services
Mr. Carey Upton, Chief Operations Officer
Dr. Susan Samarge-Powell, Director of Early Learning

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cc: Members and Staff, Commission on State Mandates



Superintendent
Michael Gallagher, Ed.D.

Board of Education
Peggy Shen Brewster
Isabel Jubes-Flamerich
Michelle Maginot
Evelyn Castillo Profeta
Bridget Watson

April 10, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Sunnyvale School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. Our district has been unable to fully implement the TK program outlined in statute due to lack of state resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program to their students. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an

LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

Full implementation of transitional kindergarten next year in Sunnyvale School District will cost in excess of \$4.5 million, excluding facilities costs. To make room for this extra, unfunded grade level, the District is increasing class sizes, reducing after school interventions for English Learners and under resourced families, reducing reading intervention specialists, and reducing behavior intervention supports

The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK implementation, while at the same time maintaining that it is still an obligation to implement, constitutes an unfunded mandate by the state.

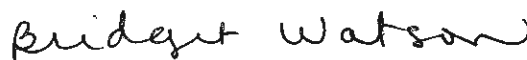
For these reasons, we strongly support the test claim filed by the Hope Elementary School District and the Sunnyvale School District. Without support from the CSM on this test claim, community-funded districts will continue to be expected to take funding from other programs that currently serve existing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

We implore that CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

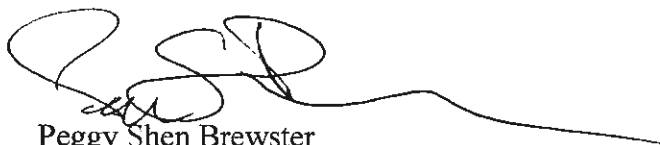
Thank you,



Michael Gallagher, Ed.D
Superintendent
michael.gallagher@sesd.org



Bridget Watson
President, Board of Education
bridget.watson@sesd.org



Peggy Shen Brewster
Vice President, Board of Education
peggy.brewster@sesd.org

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

April 9, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Vista Del Mar Union School District, I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF) and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and

charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state's mechanism for funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsiders its draft proposed decision and instead finds in favor of the co-claimants to provide funding for this important program.

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

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Superintendent
Chief Learning Officer
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April 10, 2025

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

Re: Response to Draft Proposed Decision on Test Claim 23-TC-02, TK Program Test Claim

Dear Chairperson Perrault:

On behalf of the Tahoe Truckee Unified School District (TTUSD), I am writing to reaffirm our staunch support for the Transitional Kindergarten (TK) Program test claim and to respond to the March 27, 2025, proposed draft decision issued by the Commission on State Mandates (CSM) staff. We are a district that has fully implemented TK and incurred the same costs as our state-funded neighbors, but with zero additional resources.

In the proposed draft decision, CSM staff finds that the test claim does not impose a reimbursable state-mandated program for community-funded (or “basic aid”) districts for two reasons:

1. School districts are authorized, but not required to offer TK programs, and thus districts are not legally compelled to provide TK
2. The state has provided funding specifically intended to fund the TK program via the Local Control Funding Formula (LCFF), and property tax revenue used to offset the LCFF entitlement is considered part of the state apportionment

While CSM staff interprets that the TK statute (Education Code Section 48000) does not mandate elementary and unified school districts to offer a TK program, the state continues to maintain that any school district that offers kindergarten is required to offer TK and comply with the state TK requirements. In a March 21, 2025, letter addressed to county and district superintendents and charter administrators, State Superintendent of Public Instruction Tony Thurmond specifically calls out community-funded districts as needing to provide a TK program. This means that the state continues to maintain that TK is a state-mandated program but refuses to provide community-funded districts with resources to implement this important, but costly program.

While CSM staff contends that funding for TK is provided via the LCFF and that community-funded districts are not entitled to a specific amount of excess property taxes, we respectfully disagree. While it is true that all districts, including community-funded school districts, receive an LCFF entitlement, community-funded elementary and unified school districts do not receive any additional, targeted dollars to support the implementation of TK despite their LCFF entitlement growing. In other words, the state’s mechanism for



funding TK leaves out community-funded districts and has effectively made those districts pay for the implementation of a new, full grade level with existing resources. We strongly believe that requiring the implementation of a new, full grade level falls within a higher level of service and that the associated costs for the new, full grade are not provided to community-funded districts in the state's re-benching of the LCFF.

The current cost for TTUSD to implement UTK is approximately \$1,500,000. This cost will increase by at least another \$550,000 as we move toward full implementation of UTK with 10:1 staffing ratios in 2025 - 2026. The aforementioned costs only pertain to staffing and do not include other costs associated with the program. Since the implementation of UTK, the District has also incurred additional costs for new instructional materials and supplies, age-appropriate furniture and equipment, home-to-school transportation, and modifications to classrooms, including restroom additions. As a result of the high costs of UTK, the District has had to make funding priority trade-offs which has lowered its ability to address other needs such as: CTE program expansion and enhancement, additional support staff for instruction and intervention, deferred maintenance priorities, providing increases to site operations budgets to address inflation, and other program opportunities.

We contend that the requirement for community-funded districts to implement TK clearly meets the determination requirement of the state imposing a new program or higher level of service on school districts. The state continues to maintain that implementation of TK is an expectation of all school districts; however, the state is only providing funding for TK to state-funded districts. The refusal of the state to provide funding for community-funded districts for TK 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 CSM 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 CSM staff reconsider its draft proposed decision and instead find in favor of the co-claimants to provide funding for this important program.

Thank you,

Kerstin Kramer, Superintendent Chief Learning Officer
Tahoe Truckee Unified School District
kkramer@ttusd.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 April 18, 2025, I served the:

- **Current Mailing List dated April 18, 2025**
- **California Department of Education's Comments on the Draft Proposed Decision filed April 17, 2025**
- **Claimants' Comments on the Draft Proposed Decision filed April 17, 2025**
- **Finance's Comments on the Draft Proposed Decision filed April 17, 2025**

Transitional Kindergarten, 23-TC-02

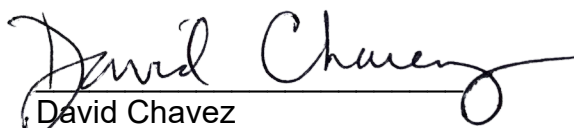
Statutes 2021, Chapter 44, Section 60 (AB 130);

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 April 18, 2025 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: 4/18/25

**Claim
Number:** 23-TC-02

Matter: Transitional Kindergarten

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.)

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