

**Eureka Union Elementary (66829) - 2017/17 Adopted LCFF Calculations**

**CHARTER IN-LIEU PROPERTY TAX TRANSFER**

Enter RDA revenues included in Property Taxes as listed on the District MYP Data tat

**For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA**

1. Property taxes per ADA x Charter ADA
- 2a. Adjusted base revenue per ADA x Charter ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues x Charter ADA (charter school IS NOT funded at Target in prior year)

**For any district with students in county program charters -or- a basic aid district with students in county-wide charter schools, in-lieu of property tax is calculated on the lesser of property taxes per ADA, adjusted base funding per ADA, or a proration of transition funding.**

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA (charter school IS funded at Target in prior year)
- 2b. Proration of Charter transition revenues X District of Residence ADA (charter school IS NOT funded at Target in prior year)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Local Property Taxes	\$ 10,221,128	\$ 10,993,841	\$ 12,438,498	\$ 12,438,498	\$ 12,438,498	\$ 12,438,498	\$ 12,438,498
Less: RDA incl. in Prop. Taxes	\$ 1,762	\$ 5	\$ 952	\$ -			
Local Property Taxes less RDA	\$ 10,219,366	\$ 10,993,836	\$ 12,437,546	\$ 12,438,498	\$ 12,438,498	\$ 12,438,498	\$ 12,438,498
District LCFF ADA	3,337.94	3,329.42	3,236.04	3,207.49	3,014.20	2,998.68	2,941.45
Total Charter LCFF ADA	5.76	4.18	2.51	2.51	2.51	2.51	2.51
Total LCFF ADA	3,343.70	3,333.60	3,238.55	3,210.00	3,016.71	3,001.19	2,943.96
Property Taxes per ADA	\$ 3,056.30	\$ 3,297.89	\$ 3,840.47	\$ 3,874.92	\$ 4,123.20	\$ 4,144.52	\$ 4,225.09
Total Funded by Property Taxes per ADA	\$ -	\$ -	\$ -	\$ 9,726	\$ 10,349	\$ 10,403	\$ 10,605
Total Funded by LCFF Funding per ADA	-	-	-	-	-	-	-
Certified In-Lieu Taxes	17,604	13,785	9,639	-	-	-	-
Alternative Calculation Tool							
<b>District In-Lieu of Property Tax Transfer</b>	<b>\$ 17,604</b>	<b>\$ 13,785</b>	<b>\$ 9,639</b>	<b>\$ 9,726</b>	<b>\$ 10,349</b>	<b>\$ 10,403</b>	<b>\$ 10,605</b>

1		\$ -	\$ -	\$ -	\$ 9,726	\$ 10,349	\$ 10,403	\$ 10,605
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1. Property taxes per ADA x Charter ADA								
ADA		\$ -	\$ -	\$ -	2.51	2.51	2.51	2.51

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

a. Charter **IS** funded at Target in prior year

Grade Level	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

b. Charter **IS NOT** funded at Target in prior year

Target Base + GSA							
Total Target Grant							
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap							
Charter ADA (from all districts)							
Floor + CY Gap per ADA	-	-	-	-	-	-	-
ADA for students residing in the District	-	-	-	2.51	2.51	2.51	2.51
Floor + CY Gap for District of Residence	-	-	-	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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1. Property taxes per ADA x Charter ADA								
ADA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2. LCFF funding per ADA x Charter ADA --OR-- County Program --OR-- County-wide Charter Schools

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
a. Charter <b>IS</b> funded at Target in prior year							
Grade Level	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA	Resident ADA
Grades K-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
In-Lieu of Property Tax limit at Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Charter <b>IS NOT</b> funded at Target in prior year							
Target Base + GSA							
Total Target Grant							
Ratio of Base to Total Target	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Floor + CY Gap							
Charter ADA (from all districts)							
Floor + CY Gap per ADA	-	-	-	-	-	-	-
ADA for students residing in the District	-	-	-	-	-	-	-
Floor + CY Gap for District of Residence	-	-	-	-	-	-	-
In-Lieu of Property Tax limit during Transition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -