

SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT
2005-06 BUDGET ASSUMPTIONS
FIRST INTERIM

ASSUMPTION ITEM	AMOUNTS OR FACTORS	INSTRUCTIONS & COMMENTS
GENERAL FUND		
ATTENDANCE & REVENUE LIMIT SOURCES ASSUMPTIONS		
1. AVERAGE DAILY ATTENDANCE	RL ADA = <u>11,900</u>	1. PROJECTED ADA BASIS: PRIOR YEAR P2 11990 2. SOURCE OF ADA: REVENUE LIMIT RUN
2. RL-ADA GROWTH	ADA DECREASE = <u>90</u>	DISTRICT HAS A DECLINE ENROLLMENT SINCE 04-05, THE PROJECTED ADA FOR 05-06 IS DECLINED BY 90.
3. BASE REVENUE LIMIT (BRL)	BRL/ADA = \$ <u>5,319.84</u>	REVENUE LIMIT RUN BEING USED: 11/05
4. BRL INFLATION ALLOWANCE/COLA	COLA % = <u>4.23</u> COLA ADD-ON/ADA= <u>\$211</u>	
5. BRL DEFICIT	DEFICIT FACTOR= <u>0.882%</u>	

FEDERAL, STATE & LOCAL REVENUE		
6. FEDERAL REVENUE	COLA% = - TITLE I \$ 1,367,151 TITLE II \$ 316,949 TITLE III IMM \$ 18,781 LEP \$ 147,859 TITLE IV \$ 52,975 TITLE V \$ 186,628 VEA II \$ 51,331 SMALLER LEARNING \$ 235,504 MEDICARE \$ 261,473	NO COLA FOR FEDERAL \$265,274 CARRYOVER PR YR \$150,000 TRANSFER TO TITLE V, \$190,549 CARRYOVER FM PRIOR YR \$18,781 FROM PR YR, NO NEW FUNDING FOR 05-06 \$19,059 FROM PR YER \$150,000 TRANSFER FROM TITLE II THE SAME AS 03-04 \$68,838 FROM PR YR REIMBURSEMENT
7. FEDERAL & STATE SPECIAL EDUCATION	PER ADA ALLOCATION FACTOR: \$ <u>558.55</u> SPECIAL ED ADA = <u>496.48</u> STATE MASTER PLAN \$ 6,260,212 IDEA BASIC GRANT: \$ 2,302,089 IDEA PRESCHOOL \$ 89,551 IDEA PRSCH LOCAL \$ 114,319 IDEA STAFF DEVP \$ 7,932 IDEA LOW INCIDNCE \$ 3,288 IDEA C EARLY INTR \$ 39,814 WORKABILITY I \$ 56,114	PER SELPA PER SELPA PER SELPA PER SELPA PER SELPA PER SELPA SAME AS 03-04,04-05

8.	SPECIAL EDUCATION MANDATE SETTLEMENT	TPP \$ 131,377 ADA = 11,557 ALLOCATION PER ADA: \$ 4.52	SAME AS 03-04,04-05 \$52,329 FIXED SETTLEMENT AMOUNT
9.	STATE CLASS SIZE REDUCTION (CSR) FUNDS	K-3 CSR ENROLLMENTS: K1= 801 G1= 777 G2= 845 G3= 802 ALLOCATION AMOUNT= \$ 3,118,575	TOTAL NUMBER OF ENROLLED ARE :3225 FUNDING LEVEL: \$967 TOTAL REVENUE : \$3,118,575
10.	STATE CLASS SIZE REDUCTION FUNDS 9TH GRADE		NO 9TH GRADE CLASS SIZE REDUCTION PROGRAM FOR 04-05 SCHOOL YEAR
11	CATEGORICAL REVENUES - STATE PROGRAMS	COLA %= 4.23 EIA \$ 458,418 SIP \$ 334,141 TRANSPORTATION: REGULAR ED: \$ 433,153 SPECIAL ED: \$ 40,093 GATE \$ 94,970 CALSAFE-STUDENT \$ 50,927 SCHOOL SAFETY \$ 192,848 TUPE \$ 16,963 ELAP \$ 68,500 IMFRP \$ 727,610 PAR \$ 43,597 TEACHING CREDITI \$ 130,566 PROF DVLP BL GR \$ 405,427 TIIG BLOCK GR \$ 422,120 SI AND SCH LIBRARY \$ 695,245.00	CARRYOVER FROM PR YEAR \$58 PER CBEDS OLD BEGINNING TEACHER OLD STAFF DVLP BUY BACK TARGET INSTRUCTIONAL IMPROVEMENT PROGRAM SCHOOL IMPROVE AND SCHOOL LIBRARY
12	STATE BLOCK GRANT	N/A	
13	LOTTERY REVENUE	ADA USED = 12,853 AMT/ADA = 136	1. PRIOR YEAR LOTTERY REVENUE:\$1,853,946.66 2. UNRESTRICTED: \$ 1,488,556.00 RESTRICTED: \$ 255,350.00
14	MANDATED COSTS	N/A	NO MANDATED COST REIMBURSEMENT REVENUES BUDGETED.
15	INTEREST INCOME - LOCAL REVENUES	INTEREST RATE: 4.00%	

16	ONE TIME RESOURCE	N/A	
GENERAL FUND EXPENDITURES			
17	SALARY & BENEFITS		3% SALARY INCREASE EFFECTIVE 1/1/06 FOR CERTIFICATED EMPLOYEES NO INCREASE FOR CLASSIFIED EMPLOYEE
18	HEALTH AND WELFARE BENEFITS	H & W INCREASES BUDGETED? NO	A 6% INCREASE WAS ADDED TO 04-05 BUDGET IN ADOPTED BUDGET THE SAVING FROM REGIONAL PREMIUM POLICY PLUS NO PERS CARE SINGLE INSURED WILL SAVE DISTRICT BY 1.3 MILLION.
19	EMPLOYEE STATUTORY BENEFITS	BENEFITS RATE: STRS 8.250% PERS 9.116% OASDI 6.200% MEDICARE 1.450% SUI 0.450% WORKERS' COMP 0.400% PERS RED: 3.904%	
20	STEP AND COLUMN ADJUSTMENT	CERTIFICATED S/C RATE = 2.0% CLASSIFIED S/C RATE = 3.0%	
21	LABOR NEGOTIATIONS	SMMCTA: SALARY INCREASE ANNUALIZED RATE: 0.18%	A3% SALARY INCREASE FOR CERTIFICATED EMPLOYEES EFFECTIVE 1/1/06 NO AGREEMENT WITH CLASSIFIED EMPLOYEES
22	CAPITAL OUTLAY AND FACILITY EXPENDITURE		
23	OTHER OPERATIONAL ON-GOING, AND ONE TIME EXPENDITURES		
24	CARRYOVER EXPENDITURES	\$ 163,000	UNUSED FORMULA FUNDS FOR SCHOOLS ARE ALLOWABLE TO CARRYOVER TO CURRENT YEAR
25	DEFICIT SPENDING	\$ 1,264,321	1. \$163,000 CARRYOVER EXPENDITURES FROM 04-05. 2. SPECIAL ED CONTRIBUTION INCREASED BY \$1,774,470 FROM 04-05.

**GENERAL FUND
CONTRIBUTIONS, OTHER SOURCES AND USES, TRANS, AND CASH**

26	CONTRIBUTIONS TO RESTRICTED PROGRAMS	ROP: \$ 8,700 NBCT: \$ 60,000 STUDENT OUTREACH: \$ 398,464 VALUED YOUTH \$ 79,739 MULTICULTURE: \$ 500,000 TRANSPORTATION: REGULAR ED \$ 100,991 SPECIAL ED \$ 452,617 SPECIAL ED 33150 \$ 1,224 33200 \$ 98,476 33850 \$ 3,100 65000 \$ 9,356,006 81500 RRM \$ 3,101,044	\$105,177 FROM TIIG \$7,578,536 FOR 04-05
27	COPS	N/A	
28	DEFERRED MAINTENANCE CONTRIBUTION		CONTRIBUTION/TRANSFER AMOUNT : \$ 500,000
29	ROUTINE REPAIR & MAINTENANCE CONTRIBUTIONS		RR&M CONTRIBUTION AMOUNT: \$ 3,101,044.00 3% AT GENERAL FUND (FUND 01, RESOURCE 81500)
30	SPECIAL EDUCATION EXCESS COSTS		SPECIAL EDUCATION EXCESS COSTS : WE DID NOT BUDGET IT. PRIOR YEAR'S EXCESS COSTS:
31	TRANS	TRANS ISSUANCE: 0	NO TRANS ISSUANCE FOR 04-05 SCHOOL YEAR
32	CASH		1. PROJECTED GENERAL FUND BALANCE AT THE END OF FISCAL YEAR:4,470,285 2. MONTH(S) ENDING WITH NEGATIVE CASH BALANCE: NO 3. CASH SHORTAGE OPTIONS : DISTRICT WILL USE OTHER FUNDS TO TRANSFER FUNDS IN GENERAL FUND 4. ANY OTHER PERTINENT CASH RELATED INFORMATION : NO
33	ADULT EDUCATION ADA AND REVENUE LIMIT	ADA CAP= <u>262.74</u> BUDGETED ADA = <u>256.72</u> RR/ADA= \$ <u>2,389.22</u>	

34	OTHER FUNDS		N/A
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Fund 01- Unrestricted General Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	2,672,829	3,744,794	3,744,794	-
8011-8099	Revenue Limit	62,750,269	62,750,269	62,216,654	(533,615)
8100-8299	Federal Revenue	185,423	185,423	185,423	-
8300-8590	State Revenue	4,808,481	4,808,481	4,684,160	(124,321)
8600-8799	Local Revenue	12,148,733	12,148,733	13,148,733	1,000,000
8910-8929	Other Financial Sources	720,000	720,000	700,000	(20,000)
8980-8999	Contribution	(10,046,531)	(10,102,932)	(10,168,742)	(65,810)
	Total Revenue Increase/ (Decrease)	70,566,375	70,509,974	70,766,228	256,254
1000-1999	Certificated Salaries	41,073,922	41,000,410	41,411,951	411,541
2000-2999	Classified Salaries	9,316,857	9,354,271	9,064,334	(289,937)
3000-3999	Employee Benefits	15,274,307	15,278,674	14,537,947	(740,727)
4000-4999	Books and Supplies	949,078	1,076,265	1,064,933	(11,332)
5000-5999	Services and Other Operating	4,583,916	4,674,525	4,754,402	79,877
6000-6999	Capital Outlay	-	9,000	16,060	7,060
7400-7499	Other Outgo	-	23,442	55,128	31,686
7300-7399	Indirect	(411,977)	(439,432)	(449,206)	(9,774)
7610-7699	Interfund Transfer	575,000	575,000	1,575,000	1,000,000
	Total Expenditure Increase/ (Decrease)	71,361,103	71,552,155	72,030,549	478,394
	Increase /(Decrease) Fund Balance	(794,728)	(1,042,181)	(1,264,321)	(222,140)
	Projected Fund Balance	1,878,101	2,702,613	2,480,473	(222,140)

Fund 01- Restricted General Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	1,320,942	2,233,935	2,233,935	-
8011-8099	Revenue Limit	2,347,196	2,347,196	2,544,249	197,053
8100-8299	Federal Revenue	4,389,387	4,869,418	5,488,240	618,822
8300-8590	State Revenue	11,180,269	11,559,798	4,949,787	(6,610,011)
8600-8799	Local Revenue	8,765,745	10,448,552	18,018,898	7,570,346
8980-8999	Contribution	10,046,531	10,102,932	10,168,742	65,810
	Total Revenue Increase/ (Decrease)	36,729,128	39,327,896	41,169,916	1,842,020
1000-1999	Certificated Salaries	12,287,531	12,620,772	13,028,766	407,994
2000-2999	Classified Salaries	9,735,985	10,184,010	10,425,704	241,694
3000-3999	Employee Benefits	6,866,482	7,085,056	6,961,898	(123,158)
4000-4999	Books and Supplies	2,729,783	4,971,867	4,675,952	(295,915)
5000-5999	Services and Other Operating	5,206,998	5,380,732	5,935,729	554,997
6000-6999	Capital Outlay	20,200	102,684	124,317	21,633
7400-7499	Other Outgo	8,318	12,005	12,005	-
7300-7399	Indirect	167,124	193,487	198,045	4,558
	Total Expenditure Increase/ (Decrease)	37,022,421	40,550,613	41,362,416	811,803
	Increase /(Decrease) Fund Balance	(293,293)	(1,222,717)	(192,500)	1,030,217
	Projected Fund Balance	1,027,649	1,011,218	2,041,435	1,030,217

The Object Code for Special Ed State Revenue is changed from "8311" to "8791".

Fund 11- Adult Ed

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	25,866	131,658	131,658	-
8011-8099	Revenue Limit	584,528	586,528	613,361	26,833
8100-8299	Federal Revenue	178,885	178,885	178,885	-
8300-8590	State Revenue	57,000	96,089	96,089	-
8600-8799	Local Revenue	47,775	47,775	48,997	1,222
8980-8999	Contribution				-
	Total Revenue Increase/ (Decrease)	868,188	909,277	937,332	28,055
1000-1999	Certificated Salaries	417,924	417,924	429,923	11,999
2000-2999	Classified Salaries	184,054	184,054	185,054	1,000
3000-3999	Employee Benefits	149,411	149,411	128,364	(21,047)
4000-4999	Books and Supplies	46,653	96,241	104,850	8,609
5000-5999	Services and Other Operating	32,416	34,916	33,916	(1,000)
6000-6999	Capital Outlay			1,661	1,661
7400-7499	Other Outgo				-
7300-7399	Indirect	18,489	18,489	18,489	-
	Total Expenditure Increase/ (Decrease)	848,947	901,035	902,257	1,222
	Increase /(Decrease) Fund Balance	19,241	8,242	35,075	26,833
	Projected Fund Balance	45,107	139,900	166,733	26,833

A \$26,833 increase of State Revenue Limit (Increase of adult ada from projected 250 to 256.72 of Annual ADA.

Fund 12- Child Development Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	98,541	88,771	88,771	-
8011-8099	Revenue Limit	-	-	-	-
8100-8299	Federal Revenue	1,233,547	1,254,894	1,261,442	6,548
8300-8590	State Revenue	2,118,377	2,118,377	2,204,470	86,093
8600-8799	Local Revenue	2,730,614	2,763,058	2,867,049	103,991
8910-8929	Interfund Transfer	75,000	75,000	75,000	-
	Total Revenue Increase/ (Decrease)	6,157,538	6,211,329	6,407,961	196,632
1000-1999	Certificated Salaries	2,219,816	2,232,736	2,248,262	15,526
2000-2999	Classified Salaries	1,763,426	1,775,242	1,807,118	31,876
3000-3999	Employee Benefits	1,082,112	1,096,820	1,080,870	(15,950)
4000-4999	Books and Supplies	640,502	653,457	725,096	71,639
5000-5999	Services and Other Operating	311,818	312,118	370,443	58,325
6000-6999	Capital Outlay	2,500	2,500	32,500	30,000
7300-7399	Indirect	137,364	138,456	143,672	5,216
	Total Expenditure Increase/ (Decrease)	6,157,538	6,211,329	6,407,961	196,632
	Increase /(Decrease) Fund Balance	-	-	-	-
	Projected Fund Balance	98,541	88,771	88,771	-

Fund 13 - Cafeteria Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	88,873	170,538	170,538	-
8011-8099	Revenue Limit				-
8100-8299	Federal Revenue	933,500	933,500	933,500	-
8300-8590	State Revenue	62,650	62,650	62,650	-
8600-8799	Local Revenue	2,448,871	2,448,871	2,448,871	-
8980-8999	Contribution				-
	Total Revenue Increase/ (Decrease)	3,445,021	3,445,021	3,445,021	-
1000-1999	Certificated Salaries				-
2000-2999	Classified Salaries	1,395,996	1,395,996	1,395,996	-
3000-3999	Employee Benefits	529,568	529,568	529,568	-
4000-4999	Books and Supplies	1,327,617	1,327,617	1,325,753	(1,864)
5000-5999	Services and Other Operating	77,841	77,841	99,705	21,864
6000-6999	Capital Outlay	5,000	5,000	5,000	-
7610-7629	Transfer Out	20,000	20,000	-	(20,000)
7300-7399	Indirect	89,000	89,000	89,000	-
	Total Expenditure Increase/ (Decrease)	3,445,022	3,445,022	3,445,022	-
	Increase /(Decrease) Fund Balance	(1)	(1)	(1)	-
	Projected Fund Balance	88,872	170,537	170,537	-

Per SACS the Object Code of \$20,000 payment to General Fund for Noon Duty Aides is changed from "7619" to "5750".

Fund 17- Special Reserve Fund for Other Than Capital Outlay Projects

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	4,045,158	5,825,084	5,825,084	-
8600-8799	Local Revenue	80,000	80,000	80,000	-
8910-8929	Transfer In			1,000,000	1,000,000
	Total Revenue Increase/ (Decrease)	80,000	80,000	1,080,000	1,000,000
7400-7499	Other Outgo				-
7300-7399	Indirect				-
	Total Expenditure Increase/ (Decrease)	-	-	-	-
	Increase /(Decrease) Fund Balance	80,000	80,000	1,080,000	1,000,000
	Projected Fund Balance	4,125,158	5,905,084	6,905,084	1,000,000

\$1,000,000 transfer from General Fund.

Fund 19 - Foundation Special Reserve Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	5,892	52,749	52,749	-
8600-8799	Local Revenue	334,963	379,413	475,413	96,000
8980-8999	Contribution				-
	Total Revenue Increase/ (Decrease)	334,963	379,413	475,413	96,000
1000-1999	Certificated Salaries	266,561	272,406	338,579	66,173
2000-2999	Classified Salaries	-	2,743	2,743	-
3000-3999	Employee Benefits	66,922	68,374	81,201	12,827
4000-4999	Books and Supplies		67,286	72,286	5,000
5000-5999	Services and Other Operating	1,480	2,480	14,480	12,000
6000-6999	Capital Outlay				-
7400-7499	Other Outgo				-
7300-7399	Indirect				-
	Total Expenditure Increase/ (Decrease)	334,963	413,289	509,289	96,000
	Increase /(Decrease) Fund Balance	-	(33,876)	(33,876)	-
	Projected Fund Balance	5,892	18,873	18,873	-

Revenue: District received a 3-year Grant of \$301,000 from RGK Foundation. \$96,000 for the first year.

Expenditure: .5 FTE Math Coordinator is funded by RGK and other professional development expenses.

Fund 19 - Foundation Special Reserve Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	5,892	52,749	52,749	-
8600-8799	Local Revenue	334,963	379,413	475,413	96,000
8980-8999	Contribution				-
	Total Revenue Increase/ (Decrease)	334,963	379,413	475,413	96,000
1000-1999	Certificated Salaries	266,561	272,406	338,579	66,173
2000-2999	Classified Salaries	-	2,743	2,743	-
3000-3999	Employee Benefits	66,922	68,374	81,201	12,827
4000-4999	Books and Supplies		67,286	72,286	5,000
5000-5999	Services and Other Operating	1,480	2,480	14,480	12,000
6000-6999	Capital Outlay				-
7400-7499	Other Outgo				-
7300-7399	Indirect				-
	Total Expenditure Increase/ (Decrease)	334,963	413,289	509,289	96,000
	Increase /(Decrease) Fund Balance	-	(33,876)	(33,876)	-
	Projected Fund Balance	5,892	18,873	18,873	-

Revenue: District received a 3-year Grant of \$301,000 from RGK Foundation. \$96,000 for the first year.

Expenditure: .5 FTE Math Coordinator is funded by RGK and other professional development expenses.

Fund 21 - Building Fund

Object	Description	Adopted Budget as 7/1/05	Revised Budget as 9/19/05	1st Interim Budget as 11/23/05	Changes
	Beginning Fund Balance	3,824,474	3,892,307	3,892,307	-
8600-8799	Local Revenue	60,000	60,000	60,000	-
8980-8999	Contribution				-
	Total Revenue Increase/ (Decrease)	60,000	60,000	60,000	-
1000-1999	Certificated Salaries	29,952	29,952	29,952	-
2000-2999	Classified Salaries	10,754	10,754	10,754	-
3000-3999	Employee Benefits	1,000	1,000	1,000	-
4000-4999	Books and Supplies	40,000	40,000	1,280,000	1,240,000
5000-5999	Services and Other Operating	400,000	400,000	795,000	395,000
6000-6999	Capital Outlay	500,000	500,000	500,000	-
7610-7629	Transfer Out				-
	Total Expenditure Increase/ (Decrease)	981,706	981,706	2,616,706	1,635,000
	Increase /(Decrease) Fund Balance	(921,706)	(921,706)	(2,556,706)	(1,635,000)
	Projected Fund Balance	2,902,768	2,970,601	1,335,601	(1,635,000)

Expenditure:

Restroom Project - Malibu High School	6200/5802	\$ 435,000
Facility Master Plan	5802	<u>1,200,000</u>
		\$ 1,635,000