

Santa Monica-Malibu Unified School District

What is Our Revenue Budget?

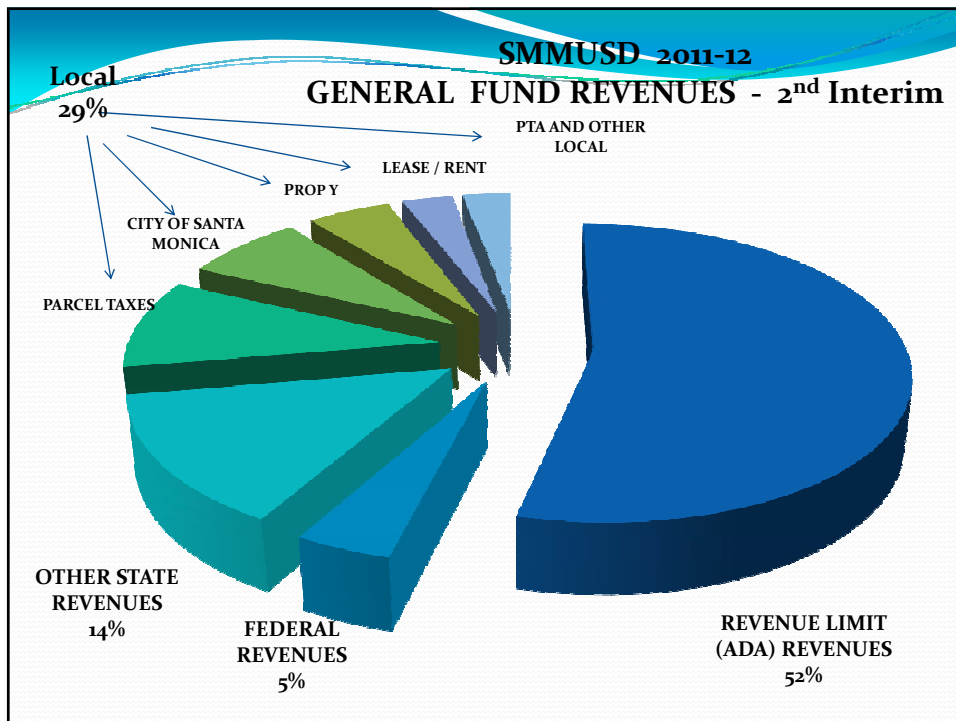
Board Meeting - 12/15/11

Revenue Sources

• Revenue Limit	52%
• Federal	5%
• Other State	14%
• Local	29%
• Parcel Taxes	9%
• City of Santa Monica	7%
• Prop Y	5%
• PTA and Other Local	5%
• Rents and Leases	3%

Revenue Sources – in millions

• Revenue Limit	• \$ 58.2
• Federal	• \$5.6
• Other State	• \$15.6
• Local	• \$32.7
• TOTAL	• \$112.1

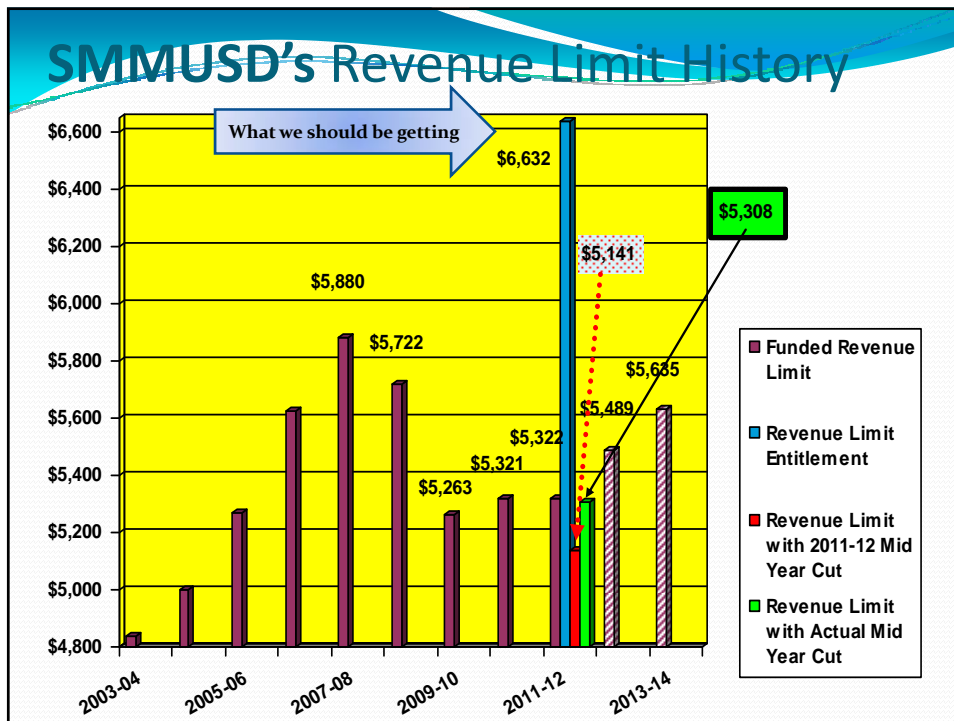


Revenue Limit

- Per student entitlement
- Calculated on the basis of Average Daily Attendance (ADA)
- Comprised of two components
 - Local Property Taxes
 - State Aid
- If one component increases the other decreases

Before possible mid year reductions

- 2011-12 SMMUSD Revenue Limit Entitlement should be \$6,631.61/ADA
- State deficit applied to the entitlement - 19.754%
- 2011-12 funded Revenue Limit is \$5,321.60/ADA



Federal Revenue

- *Categorical Funds that have specific expenditure requirements – funds are restricted by legislation*
- Title I, II, and III - \$2.1 million
- Special Education IDEA Entitlement (federal portion only) - \$2.4 million
- Other federal programs - \$683,000
- One time funds in 2011-12
 - ARRA – including carryover Jobs dollars - \$417,000
- TOTAL - \$5.6 million

Other State Revenue

- *Categorical Funds that have specific requirements*
- *Combination of **Restricted** and Unrestricted funds*
- **Special Education (AB 602) - \$5.9 million**
- Tier III flexibility funds - \$4.5 million
- Class-size Reduction - \$2.2 million
- Lottery
 - Unrestricted - \$1.3 million
 - **Instructional Materials - \$182,000**
- **Transportation (Regular and SPED) - \$800,000**
- **EIA - \$767,000**
- TOTAL - \$15.6 million

Santa Monica-Malibu Unified School District
Tier III
What Do Tier III Funds Pay For?

2011-12 Estimates

School Improvement Funds	Allocated as discretionary dollars to Sites	436,000
Outreach Specialist	Samohi	185,000
Science Magnet	JAMS	80,000
Staff Development	Beginning Teachers – BTSA	45,500
Transportation	Encroachment	246,000
General Fund	Offset of State Deficit to Revenue Limit	3,587,500
	TOTAL	4,500,000

Santa Monica-Malibu Unified School District
Lottery
What Do Unrestricted Lottery Funds Pay For?

2011-12 Estimates

Counseling and Advisors	<u>13 FTE at Samohi</u> 10 Advisors 3 College Counselors	1,316,500
	TOTAL	1,316,500

Local Revenue

- Revenue from our local communities of Santa Monica and Malibu
- Includes both voter approved and donated funds
- Parcel Taxes (Measure R) - \$10.7 million
- City of Santa Monica (Master Facility Agreement) - \$8.1 million
- Prop Y and YY - ½ cent sales tax (Santa Monica only) - \$5.5 million
- Leases and Rent - \$3.3 million
- All Other - \$5.1 million
 - Donations - \$3.5 million
- TOTAL - \$32.7 million

Santa Monica-Malibu Unified School District

Measure R

What Does the Parcel Tax Pay For?

2011-12 Estimates

Art and Music	Coordinator, Elementary Music Teachers, Accompanists and Music Aides	1,415,000
Physical Education	Physical Activity Specialists, PE Aides	615,000
Library Program	Elementary Library Coordinators, Secondary Librarians, Library Textbook Coordinator	1,145,000
Community Services	Media Technician – Barnum Hall	60,000
Technology	Network Engineer, Data Analyst, Technicians, district wide Maintenance Agreements, Equipment Repair	1,600,000
Administration	Cost of parcel tax audit, labor to process senior exemptions, County processing fees	60,000
Support to General Fund	Due to Inadequate State funding Equivalent to 72 classroom teachers	5,790,827
	TOTAL	10,685,827

Santa Monica-Malibu Unified School District
Prop Y and YY
What Does the Transaction and Use Tax Pay For?

2011-12 Estimates

Elementary Class Size	13.5 Teachers to maintain staffing ratios at: K-3 25:1 4-5 30:1 4-5 Title I 27:1	1,080,000
Secondary Class Size	4.5 Teachers to maintain staffing ratios at: 6-12 35:1 6-12 Jams 33:1	360,000
Counselors	3 Counselors (Malibu, Lincoln, Jams) 1 College Counselor (Samohi)	385,000
Textbooks	Previously funded by categorical textbook funds which were rolled into General Fund through Tier III flexibility	200,000
Summer School	Previously funded by summer school hourly funds which were rolled into General Fund through Tier III flexibility	500,000
Support to General Fund	Due to Inadequate State funding Equivalent to 37 classroom teachers	2,975,000
	TOTAL	5,500,000

Santa Monica-Malibu Unified School District
How much of the District General Fund Budget Comes from Donations

2011-12 Estimates

PTA's	1,800,000
Other Gifts	363,000
Equity Fund Distribution	386,000
Malibu Shark Fund	127,000
TOTAL	2,676,000
Percentage of School Site Budgets	4.0%
Percentage of Total District General Fund	2.2%

Local Funds by Community — exclusive of Donations

Parcel Tax Revenue			Other Local Revenue			
Malibu	2,992,032	28%	Malibu	Joint Use	118,000	1%
SM	7,693,795	72%		Master Facility	7,953,227	
Total	10,685,827			Playground Partnership	126,248	
				Prop Y	5,500,000	
			SM		13,579,475	99%
			Total		13,697,475	
Combined Local Revenue			Student Enrollment			
Malibu	3,110,032	13%	Malibu		1,891	17%
SM	21,273,270	87%	SM		9,161	83%
Total	24,383,302		Total		11,052	

Next Steps -

How Do We Spend Our Funds?

- Examine Expenditure Allocations
 - Staffing Ratios
 - Salary and Benefits
 - Supply and Service Allocations
 - Capital Costs

- Review of programs
 - Comparative Information
 - District priorities

Santa Monica-Malibu Unified School District What's In a School Site Budget?	
Classroom Teachers	Using Board approved staffing ratios
Extra Duty Units - EDUs	By formula - contractual
Counselors/Advisors	Secondary Schools only Funded by Lottery – Advisors Funded by General Fund and Prop Y - Counselors
Librarians/Library Asst.	Secondary/Elementary Funded by Measure R
Site Administration	Principals, House Principals, Assistant Principals, Dean of Students (Samohi)
Clerical	Admin. Assistants, Attendance Clerks, Office Specialists
Custodial	Based on CASBO formula Plant Manager at Samohi
Noon Duty Aides	Based on School configuration and need
Physical Activity Specialists	Fund by Measure R
Security Officers	Secondary only
Life Guards – PE Aides	Secondary only - Funded by Measure R
Music Aides	Secondary only - Funded by Measure R (Elementary Music in Ed Services Budget)
Outreach Specialists	Secondary only - Funded by Tier III
Supply and Other Services	Allocated by formula based on CBEDS Enrollment
Tier III	Allocation by formula based on CBEDS Enrollment (Previously School Improvement)
Lottery	Allocated by formula based on CBEDS Enrollment
Permit and PTA donations	Site Specific