



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

LCAP District Consultation Committee

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SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Budget Development



Budget Timeline

- Governor's proposed Budget – January
- Enrollment projections – February
- Discussions at Board and Cabinet levels regarding budget changes – January & February
- Site/Department and Staffing Meetings – February & March
- Current year projections and data entry – April & May
- Preliminary budget projections – May – early June
- Budget Adoption – end of June



Budget Basic Allocations

- Enrollment – Decision Insite
- Revenue – LCFF
- Other Revenue Sources
- Staffing
- Employee Benefits
- Supply Allocations
- Other Services: utilities, legal, consultants
- Other significant changes



2020-21 LCFF - Quick Reference

- SMMUSD Enrollment – 9,263
- Unduplicated Count (ELL, F/R, Foster) – 29.07%
- Cost of Living Adjustment (COLA) – 3%
- Total LCFF funding – \$88,012,692
- Included in the LCFF dollars is the Supplemental
LCAP funding of \$4,767,026



SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Revenues



LCFF – how it works

- Base Grant by grade level (TK-3, 4-6, 7-8, 9-12)
 - Per Average Daily Attendance (ADA) amount
 - Additions made for Class Size Reduction (CSR) and Career Technical Education (CTE)
- Supplemental Grant for the unduplicated counts of ELLs, Free/Reduced and Foster Youth – additional 20% based on the number of eligible students
- Concentration Grant - additional 50% when unduplicated counts exceed 55% of total student population
- Budgeting with the LCFF replaces the previous categorical-based model
- Along with their budgets, districts must develop and approve the Local Control Accountability Plan (LCAP)

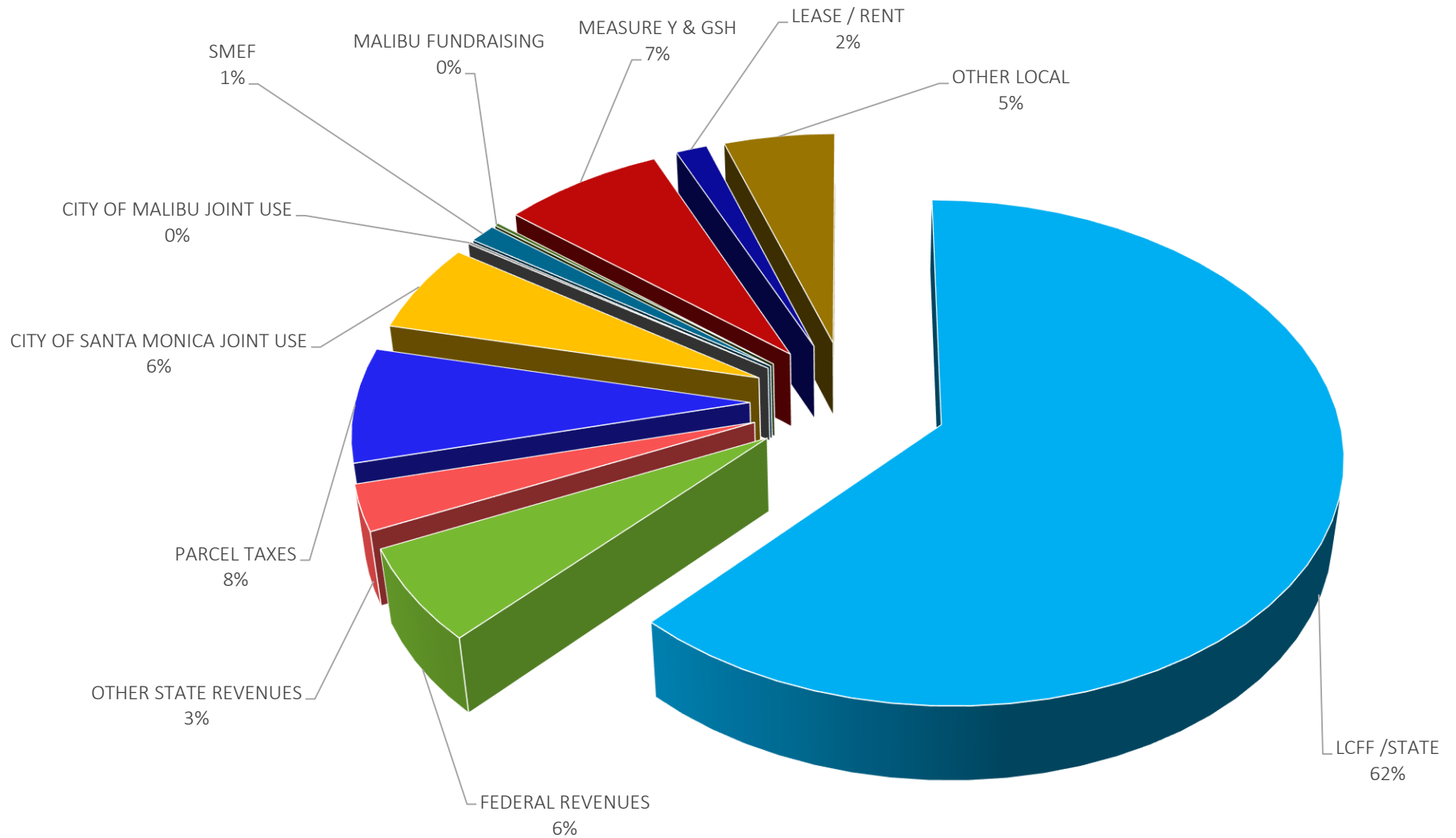
2020-21 LCFF Calculator

2020-21 LOCAL CONTROL FUNDING FORMULA (LCFF) CALCULATION					1/31/2021
BASE GRANT					
	TK-3	4-6	7-8	9-12	TOTAL
	2,729.94	2,157.79	1,581.61	3,048.76	9,518.10
2020-21 BASE	7,702	7,818	8,050	9,329	
2020-21 0% COLA	7,702	7,818	8,050	9,329	
	21,025,998	16,869,602	12,731,961	28,441,882	79,069,443
AUGMENTATION GRANTS:					
CSR AUGMENTATION: BASE GRANT X 10.4%					2,186,704
CTE AUGMENTATION 9-12 BASE GRANT X 2.6%					739,489
SUPPLEMENTAL AND CONCENTRATION GRANTS:					
TOTAL ENROLLMENT (3-YEAR AVERAGE)					10,599
TOTAL UNDUPLICATED PUPIL COUNT (3-YEAR AVERAGE)					3,081
					29.07%
SUPPLEMENT ADD-ON 20% OF BASE GRANT X % OF ELIGIBLE ENROLLMENT					4,767,026
TRANSPORTATION AND TIIG GRANT					
2012-13 TRANSPORTATION					820,273
2012-13 TARGETED INSTRUCTIONAL IMPROVEMENT BLOCK GRANT					429,757
TOTAL 2020-21 LCFF ENTITLEMENT					88,012,692
MINIMUM STATE AID / 2012-13 CATEGORICAL PROGRAMS					8,585,843
TOTAL FUNDING LESS: 2012-13 MINIMUM/CATEGORICAL					79,426,849
LOCAL REVENUE / PROPERTY TAXES					94,216,821
Amount of Property Tax Over LCFF Funding (Basic Aid when negative)					(14,789,972)

Note Outside of Calculation:

EDUCATION PROTECTION ACCOUNT	2,000,000
TRANSFER TO CHARTER SCHOOL	-287,000

2020-21 GENERAL FUND (FUND 01) REVENUES PROJECTION



Restricted General Fund Revenue

		2020-21 Entitlements w/Carryover As of 1/31/2021 (Second Interim)
Title I – 3010	Basic	1,412,463
Title II – 4035	Improving Teacher Quality	343,112
Title III – 4203	English Learner Program (ELP)	136,107
Carl Perkins – 3550		54,377
Medical Billing – 5640		200,000
Lottery – 6300	Instructional Materials	481,337
CTE Incentive – 63870	CTEIG	506,155
Special Education	AB 602	6,194,897
	Federal IDEA	2,311,775
	LGFC	24,511,192
Ongoing Major Maintenance	LGFC	5,797,018
PTA/Gift/Other Donations	9015/9012	435,753

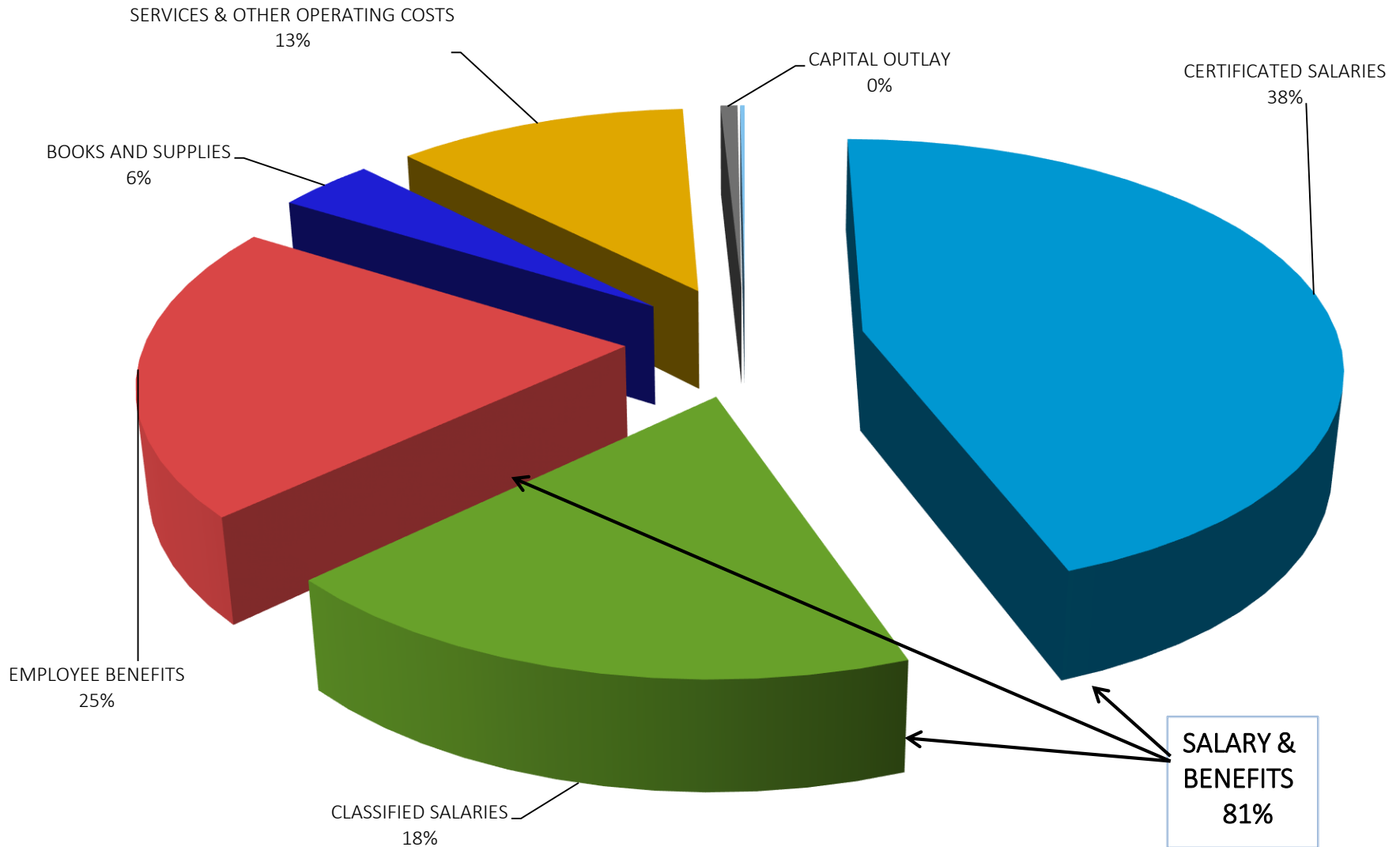


SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT

Expenditures

Staffing
Employee Benefits
Supplies
Other Expenses

2020-21 GENERAL FUND (Fund 01) EXPENDITURES





Teacher Staffing Ratios

Grade Level	Ratio	Title I Sites	JAMS
TK - 3	24:1	24:1	
4 – 5	30:1	27:1	
6 – 8	34:1		33:1
9 - 12	35:1		



Elementary Schools Administrative Staffing Ratios

- Principals
 - 1.0 FTE per site
 - 0.8 FTE at SMASH

Assistant Principal Staffing Ratio

School Enrollment	FTE
Less than 450	0.0
Between 450 and 700	0.5
Greater than 700	1.0



Secondary Schools Administrative Staffing Ratios

School	
Samohi	1 Principal 5 House Principals
Malibu	2 Principals 1 Asst. Principal
JAMS, Lincoln	1 Principal 2 Asst. Principals
Olympic	1 Principal (0.5 Gen Fund/ 0.5 Adult Ed)
PBL	1 Principal



Classified Staffing Ratios

Senior Office Specialists	
School Enrollment	Full Time Equivalents (FTE)
Less than 400	0.5
Between 400 and 550	1.0
Between 551 and 700	1.5
Greater than 700	2.0



Classified Staffing Ratios

- Physical Activity Specialists (PAS) / PE Aides
 - FTE formula developed based on the number of teachers per site
 - Allocation of 4, 5, or 6 hour positions
- Bilingual Community Liaisons (BLC)
 - FTE formula developed based on the number of English Language Learners (ELL) and Reclassification to Fluent English Proficient (RFEP)
 - $50 - 99 = .25$
 - $100 - 149 = .50$
 - $150 - 200 = .75$
 - $201 - 274 = 1.00$
 - $> 274 = 1.50$
 - *Title I sites receive an additional .25 fte*
 - Except Edison – where all staff is bilingual



Classified Staffing Ratios Cont....

■ Elementary Library Coordinator (ELCs)

- FTE as determined by hours per day formula developed based on the student enrollment in grades TK-5 and Pre-School
 - *200-299 = 6.0 hours – Malibu Elem*
 - *300-450 = 6.5 hours – Webster*
 - *451-650 = 7.0 hours – Edison, McKinley, Muir/Smash*
 - *601-750 = 7.5 hours – Rogers, Grant*
 - *751-900 = 8.0 hours – Franklin, Roosevelt*



Site Supply Allocations

- Based on student enrollment
- Used to purchase supplies for: Classrooms, Offices, Health
- Sites determine the distribution and use of funds

Current 2020-2021 Allocations

Grade Level	Formula	Restricted Lottery
K – 5	77.75	12.00
6 – 8	80.66	14.00
9 - 12	59.48	14.00

Proposed a 20% Increase for the 2021-2022 Allocations

Grade Level	Formula	Restricted Lottery
K – 5	93.30	12.00
6 – 8	96.79	14.00
9 - 12	71.38	14.00



Other Considerations

Library Collections

Utility Expenses

- Gas
- Electricity
- Water
- Communications

Contracted Services

- Legal Services
- Consultants

Equipment

- Site Copy Machines – Maintenance Agreement
- Vehicles



Multi-Year Projections

Revenues and Expenditures



Multi-Year Projection Reflects:

- The District's financial position over the current and next two fiscal years.
- State revenue Cost of Living (COLA) increases over the next three years
 - 0% (2020-21)
 - 0% (2021-22)
 - 0% (2022-23)
- LCFF Gap Fully Funded (100%)
- Student enrollment declining each year and at 9,263 as of 2/23/2021 for 2020-21



Multi-Year Projection Reflects:

- Local revenue from Parcel Taxes, Prop Y & GSH, City of Malibu & Santa Monica Joint Uses, Santa Monica Education Foundation, Malibu Fundraising, Leases & Rentals, Other Local Income:
 - \$40.5 million in 2020-21
 - \$42.9 million in 2021-22
 - \$44.6 million in 2022-23
- Employee health & welfare increases of 5% and Step & Column increases of 1.50% each year
- Reserve for Economic Uncertainties at 3%



Multi-Year Projection Reflects:

- Reserves for future deficit spending offset by Budget Reductions in the form of Fiscal Stabilization Plan
- Reserve for Up To 2 Months of General Fund Expenditures
- Projected Property Tax Increases of 5%
- Does not include potential salary schedule changes as a result of negotiations with SMMCTA, SEIU, or SMMASA

LCFF Multi Year Revenue Projections

MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G
		2020-21	2020-21	2020-21		2021-22	2022-23
Description		ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	CHANGE	PROJECTED BUDGET	PROJECTED BUDGET
Revenue:							
1 Property Tax		94,216,821	94,216,821	94,216,821	-	98,177,662	102,336,545
2 Education Protection Account (EPA)		1,818,182	2,000,000	2,000,000	-	2,000,000	2,000,000
3 LCFF Transfer to Fund 14		-	-	-	-	-	-
4 LCFF In Lieu Property Tax Transfer to Charter School		(38,000)	(287,000)	(287,000)	-	(287,000)	(287,000)
5 Prior Year LCFF Adjustment		-	-	-	-	-	-
6 Minimum State Aid		7,805,312	8,585,843	8,585,843	-	8,585,843	8,585,843
7 Subtotal LCFF Funding		103,802,315	104,515,664	104,515,664	-	108,476,505	112,635,388

Multi Year Total Revenue Projections 2021-22 & 2022-23

MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G
		2020-21	2020-21	2020-21		2021-22	2022-23
Description		ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	CHANGE	PROJECTED BUDGET	PROJECTED BUDGET
8 Other Federal (MAA - Medi-Cal Administrative Activities)		100,000	300,000	300,000	-	200,000	200,000
9 Lottery - Unrestricted		1,454,545	1,452,482	1,452,482	-	1,452,482	1,452,482
10 Mandated Reimbursement Block Grant		372,727	410,000	411,655	1,655	410,000	410,000
11 One-time Discretionary Funds		-	-	-	-	-	-
12 Other State Revenue		5,000	5,000	-	(5,000)	5,000	5,000
13 Measure 'R' - Parcel Tax		12,698,211	12,568,316	12,568,316	-	12,819,682	13,076,076
14 Measure 'Y' & 'GSH' - City of Santa Monica		12,537,500	12,537,500	12,537,500	-	14,292,750	15,436,170
15 Joint Use Agreement - City of Santa Monica		9,799,171	9,799,171	9,799,171	-	9,995,154	10,195,057
16 Joint Use Agreement - City of Malibu		340,000	246,827	246,827	-	246,827	246,827
17 Santa Monica-Malibu Ed Foundation Donation		-	-	-	-	-	-
18 Santa Monica Ed Foundation Donation		2,000,000	2,068,155	2,068,155	-	1,871,644	2,000,000
19 Malibu Fundraising Entity Donation		165,000	337,543	337,543	-	337,543	337,543
20 Lease & Rental		2,450,000	2,450,000	2,450,000	-	2,450,000	2,450,000
21 Interest Earned		200,000	200,000	150,000	(50,000)	200,000	200,000
22 Revenue Associated with TRANS Issuance		300,000	-	-	-	-	-
23 <i>ORIGINAL ISSUE PREMIUM</i>		<i>150,000</i>	-	-	-	-	-
24 <i>PROJECTED INTEREST EARNED</i>		<i>150,000</i>	-	-	-	-	-
25 All Other Local Income		945,000	1,145,000	385,824	(759,176)	700,000	700,000
26 Local General Fund Contribution		(31,783,596)	(30,242,378)	(30,308,210)	(65,832)	(31,744,225)	(32,379,109)
27 TOTAL REVENUE		115,385,873	117,793,280	116,914,927	(878,353)	121,713,363	126,965,434



MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERAL FUND

MYP Revenue Projections

	A	B	C	D	E	F	G
		2020-21	2020-21	2020-21		2021-22	2022-23
	ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	CHANGE	PROJECTED BUDGET	PROJECTED BUDGET	
Description							
28 Expenditure:							
29 Certificated Salary	52,856,734	52,848,028	53,173,046	325,018	53,970,642	54,780,201	
30 Classified	19,879,252	19,470,936	19,231,084	(239,852)	19,763,000	20,059,445	
31 Benefits	31,326,649	31,294,799	30,944,304	(350,495)	32,374,101	35,112,137	
32 STRS	8,363,812	8,279,952	8,353,978	74,026	8,592,126	9,860,436	
33 PERS	4,270,291	3,875,558	3,815,161	(60,397)	4,545,490	5,275,634	
34 SOCIAL SECURITY & MEDICARE	2,276,234	2,253,491	2,239,891	(13,600)	2,294,444	2,328,860	
35 HEALTH AND WELFARE	12,211,627	12,698,884	12,343,099	(355,785)	12,822,208	13,463,319	
36 SUI	36,328	36,163	36,207	44	36,867	37,420	
37 WORKERS COMP	3,055,322	3,049,443	3,055,033	5,590	3,096,813	3,143,265	
38 OPEB	1,057,804	1,053,352	1,054,659	1,307	921,671	935,496	
39 CASH IN -LIEU	55,231	47,956	46,276	(1,680)	64,483	67,707	
40 Supplies/Books/Textbooks	1,719,709	1,672,404	1,404,805	(267,599)	2,000,000	3,000,000	
41 Other Operational Costs	14,876,832	14,868,582	13,734,680	(1,133,902)	15,534,956	14,556,979	
42 504 PLAN ACCOMODATION (STUDENT SERVICES)	30,754	30,754	30,754	-	30,754	30,754	
43 TRAVEL & CONFERENCE	150,944	141,219	132,769	(8,450)	160,000	160,000	
44 DUES & MEMBERSHIPS	53,795	56,995	57,495	500	55,400	55,400	
45 INSURANCE	1,371,875	1,230,865	1,230,865	-	1,440,469	1,512,492	
46 UTILITIES	3,178,500	3,214,539	2,793,539	(421,000)	3,200,000	3,200,000	
47 RENTALS, LEASES, REPAIRS	2,853,843	2,607,297	2,650,879	43,582	2,850,150	2,850,150	
48 INTRA-FUND TRANSFERS FOR SERVICES	(39,009)	(59,609)	(59,609)	-	(32,000)	(32,000)	
49 INTER-FUND TRANSFERS FOR SERVICES	(124,084)	248,405	(24,757)	(273,162)	(125,000)	(125,000)	
50 CONSULTANTS & OTHER OPERATING	7,126,404	7,124,307	6,631,810	(492,497)	7,664,968	6,614,968	
51 Other Operational Costs	2,185,236	2,188,648	1,741,961	(446,687)	2,100,000	2,100,000	
52 Consultants	2,176,200	2,270,691	2,669,881	399,190	2,200,000	2,200,000	
53 Legal	1,000,000	900,000	1,205,000	305,000	1,600,000	1,300,000	
54 Pupil Fees Lawsuit	750,000	750,000	-	(750,000)	750,000	-	
55 Cost of Early Retirement Incentive (SERP)	1,014,968	1,014,968	1,014,968	-	1,014,968	1,014,968	
56 COMMUNICATIONS (LAND & MOBILE)	273,810	273,810	290,935	17,125	290,215	290,215	
57 Capital Outlay	225,000	153,822	153,822	-	285,000	285,000	
58 Costs Associated with TRANS Issuance	150,000	-	-	-	-	-	
59 UNDERWRITER'S DISCOUNT	7,815	-	-	-	-	-	
60 COST OF ISSUANCE	10,185	-	-	-	-	-	
61 INTEREST DUE	132,000	-	-	-	-	-	
62 Transfer to County Specialized Schools	75,000	75,000	75,000	-	75,000	75,000	
63 Indirect	(1,388,501)	(1,170,043)	(1,080,062)	89,981	(1,200,000)	(1,200,000)	
64 Fiscal Stabilization Plan (Budget Reductions)	-	-	-	-	(3,953,803)	(3,538,060)	
65 Malibu Fundraising Entity General Fund Off-Set	(250,000)	-	-	-	-	-	
66 GSH Technology Plan/Replacement	-	-	-	-	-	-	
67 Interfund Transfer Out to Fund 12 Child Development	1,000,000	1,748,000	1,748,000	-	1,000,000	1,000,000	
68 LCAP Transfer Out to Fund 12 Child Development	200,000	200,000	200,000	-	200,000	200,000	
69 Interfund Transfer Out to Fund 13 Food Services	900,000	900,000	1,800,000	900,000	1,800,000	900,000	
70 Interfund Transfer Out to Fund 14 Deferred Maint.	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	
71 TOTAL EXPENDITURE	122,570,675	123,061,528	122,384,679	(2,653,743)	122,848,896	126,230,703	

Multi Year Deficit/Surplus Projections 2021-22 & 2022-23

MULTI-YEAR PROJECTIONS / UNRESTRICTED GENERAL FUND

	A	B	C	D	E	F	G
		2020-21	2020-21	2020-21		2021-22	2022-23
Description		ADOPTED BUDGET	FIRST INTERIM BUDGET	SECOND INTERIM BUDGET	CHANGE	PROJECTED BUDGET	PROJECTED BUDGET
72 Increase (Decrease) Fund Balance		(7,184,802)	(5,268,248)	(5,469,752)	(201,504)	(1,135,532)	734,731
73 Beginning Fund Balance		14,678,938	22,216,871	22,216,871	(0)	16,747,119	15,611,587
74 Ending Fund Balance (net of lines 72-73)		7,494,136	16,948,623	16,747,119	(201,504)	15,611,587	16,346,318
75 Reserve - Revolving Cash, Prep-pays		251,984	190,362	190,366	4	190,362	190,362
76 Reserve - Deficit Spending in 21-22		-	-	1,135,532	1,135,532	-	-
77 Reserve - Deficit Spending in 22-23		-	-	-	-	-	-
78 3% Contingency Reserve		5,188,034	5,293,078	5,269,623	(23,455)	5,095,808	5,189,544
79 Reserve Up to 2-months of Expenses		2,054,118	11,465,183	10,151,598	(1,313,586)	10,325,416	10,966,411
80 Unappropriated Balance		0	0	0	0	0	0

Questions

