

The background of the slide features a repeating pattern of stylized, overlapping leaves in various shades of yellow and orange, creating a textured, organic feel.

# **Sausalito Marin City School District**

## **Adopted Budget Overview**

August 25<sup>th</sup>, 2011

# Revenue Limit vs. Basic Aid School District Funding

## What are Revenue Limits?

- Public school districts receive funding from a variety of local, state, and federal sources. Some of the funds are earmarked for specific purposes, such as special education and class size reduction, while the rest are for general purposes.
- The amount of general purpose funding a school district receives per student (using ADA—Average Daily Attendance) is called its "revenue limit." It is a combination of local property taxes and state taxes.
- Each of the nearly 1,000 school districts in California has its own revenue limit, based on its type (elementary, high, or unified), size (small or large), historical spending patterns, and a multitude of other variables which, together, make for a complicated and lengthy formula.

# Revenue Limit vs. Basic Aid School District Funding

## What is a basic aid district (Community Funded District)?

- A basic aid district is one whose local property taxes meet or exceed its revenue limit. A basic aid district keeps the excess money from local property taxes.
- Out of California's nearly 1,000 elementary, high school, and unified school districts, there were over 100 basic aid districts last year.
- However, this number changes from year to year as local property tax revenues and enrollments fluctuate. A district can be a revenue limit district one year and basic aid the next.

# Sausalito Marin City School District

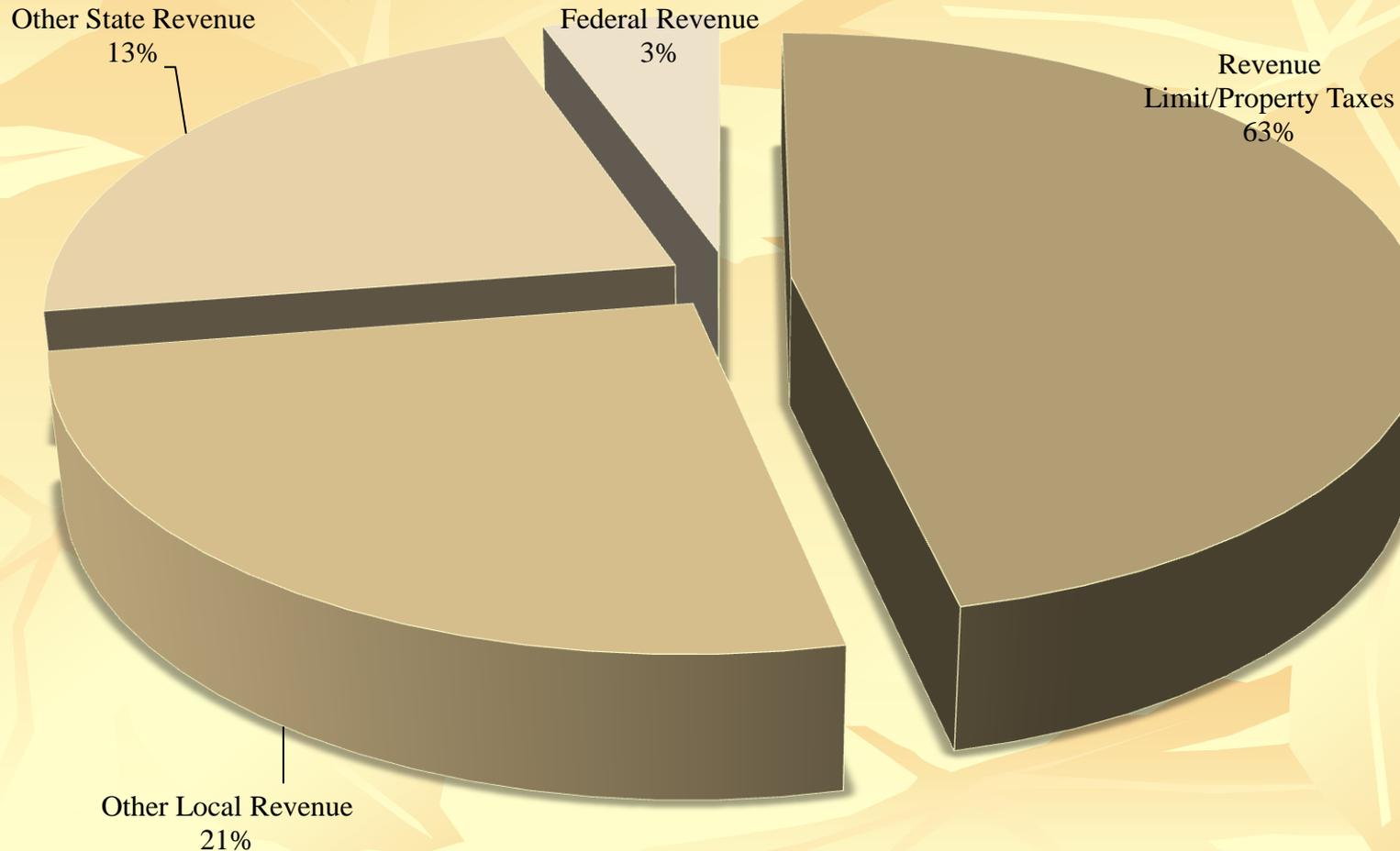
❖ Basic Aid Revenues	\$3,617,201
❖ Base Revenue Limit	\$1,078,906

\*Calculation: \$6,762.95 per 160.1ADA

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❖ Difference	\$2,538,295
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# Sausalito Marin City School District Total Revenues 2011-2012



8-25-11

# Sausalito Marin City School District

## Revenue Detail

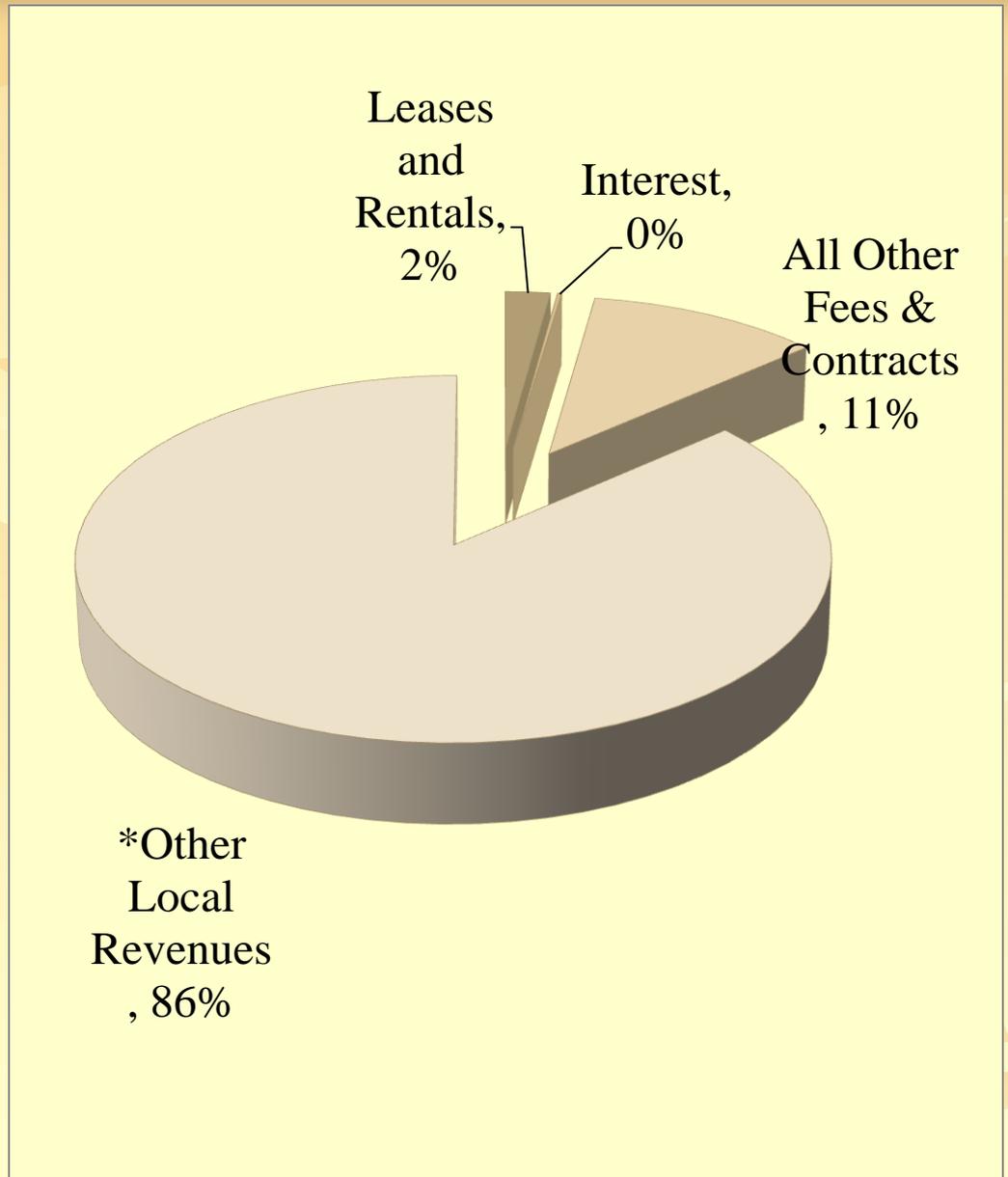
### 2011-2012

■ Revenue Limit Sources/Property Tax	\$ 3,617,201
■ Federal Revenues	\$ 195,611
■ Other State Revenues	\$ 734,069
■ Other Local Income	\$ 1,198,896

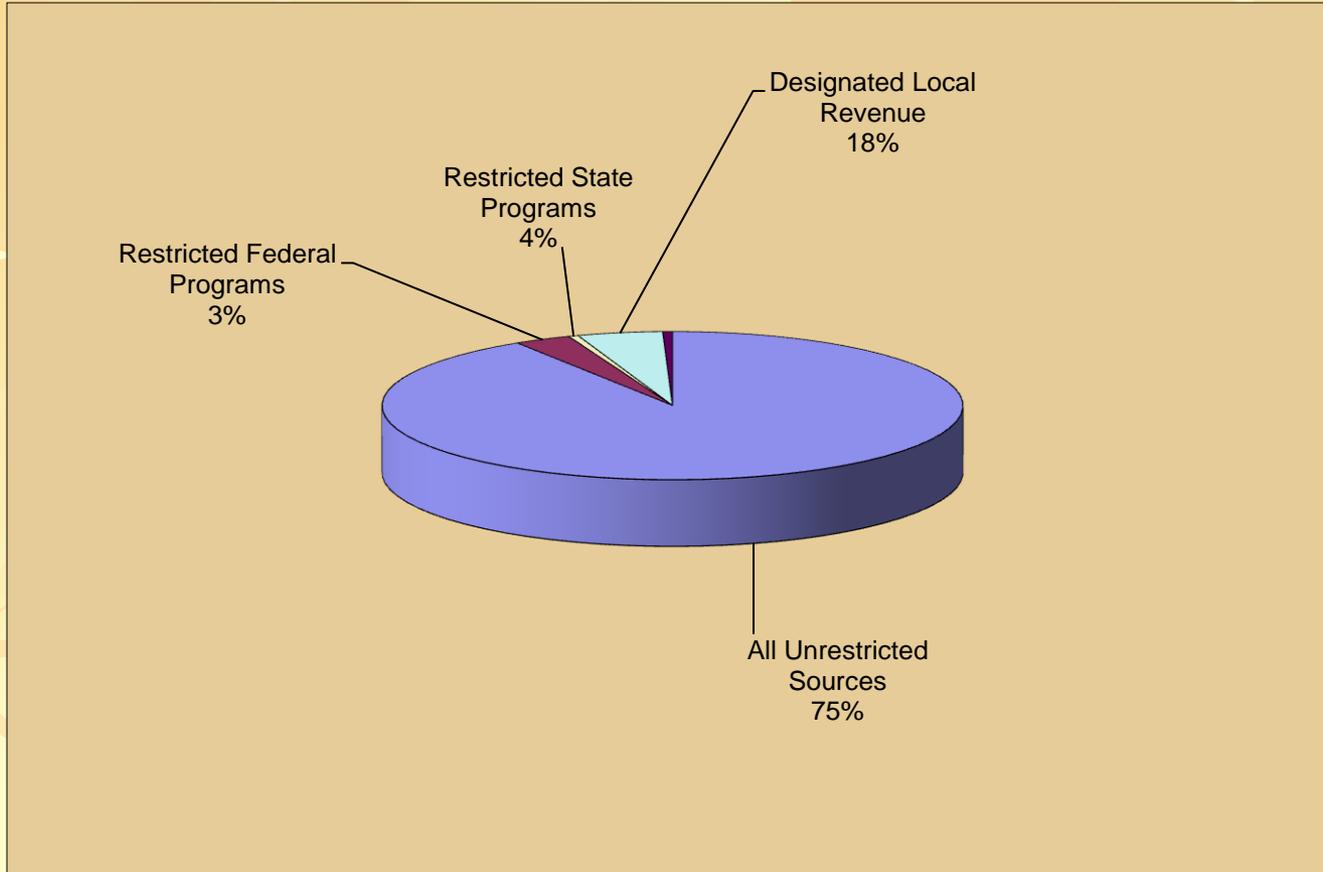
# SMCSD LOCAL REVENUE (w/o Property Tax) 2011-12

<input type="checkbox"/> <b>Leases and Rentals</b>	<b>\$ 21,700</b>
<input type="checkbox"/> Head Start, 1 <sup>st</sup> Five, MCOE	
<input type="checkbox"/> <b>Interest</b>	<b>\$ 2,000</b>
<input type="checkbox"/> <b>All Other Fees &amp; Contracts</b>	<b>\$ 113,470</b>
<input type="checkbox"/> <b>*Other Local Revenue</b>	<b>\$ 878,392</b>

\*Other includes restricted monies and other monies received throughout the year after budget adoption. Majority of the funds are from the Marin Community Foundation.



# Sausalito Marin City School District Restricted & Unrestricted Revenues



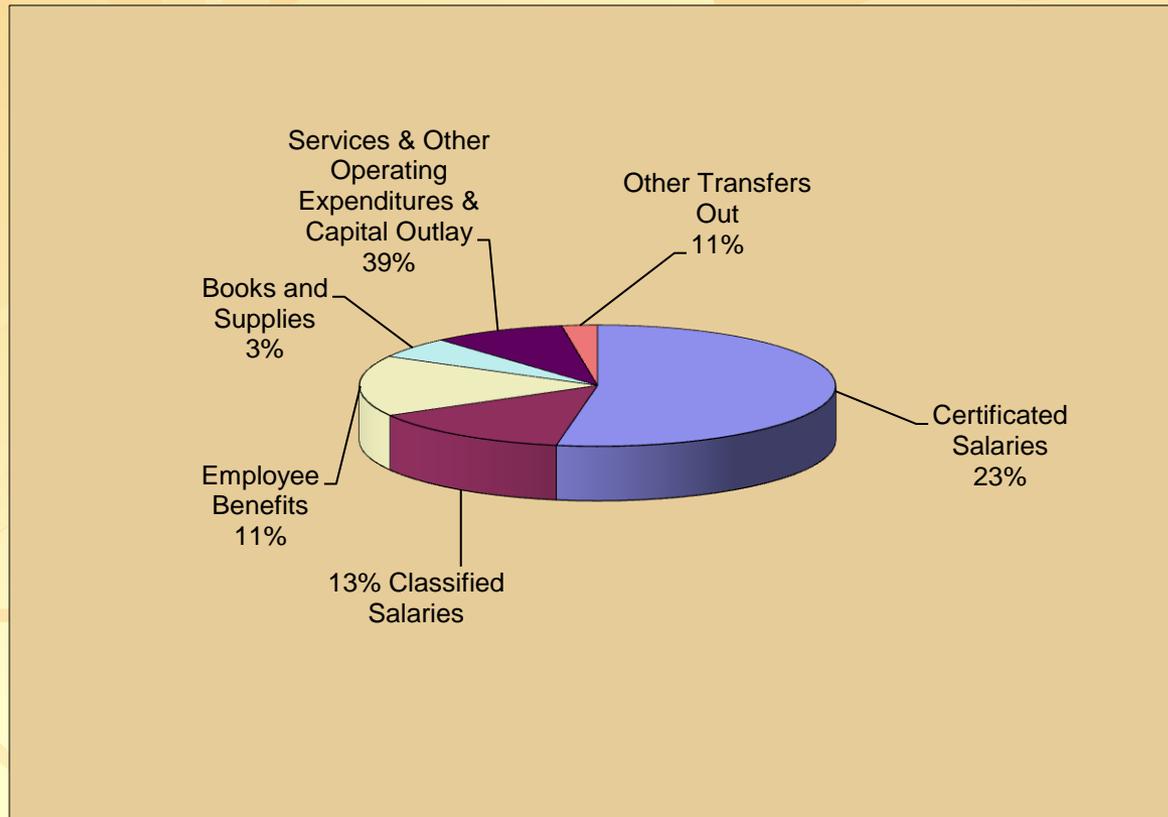
# Restricted Federal Programs

■ Special Education Entitlement	\$ 54,434
■ NCLB/IASA (incl. ARRA)	\$ 116,177

# Restricted State Programs

■ Economic Impact Aid/ELAP	\$ 88,032
■ State Lottery - Instructional Matl's	\$ 2,740
■ Home-to-School Transportation	\$ 455
■ ASES (After School Program)	\$ 112,230

# Sausalito Marin City School District Expenditures 2011-12 (Combined restricted and unrestricted)



# Sausalito Marin City School District Expenditure Details

■ Certificated Salaries	\$ 1,331,200
■ Classified Salaries	\$ 737,781
■ Employee Benefits	\$ 633,767
■ Books & Supplies	\$ 153,102
■ Services & Operating Expenses	\$ 2,186,161
■ Utilities, Insurance, Contracts, Repairs	
■ Capital Outlay	\$ 4,928
■ Other Outgo	\$ 640,352
■ Transportation JPA,	
■ Excess Cost MCOE	
■ Energy Repay	
■ Supplemental Grant	
■ Total Expenditures	\$5,687,291