



**Santa Barbara
SCHOOL DISTRICTS**

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Date: February 17, 2010
To: Dr. J. Brian Sarvis, Superintendent
From: Meg Jetté, Director, Fiscal Services
Subject: Charter Schools Interdistrict Transfers: In-Lieu-of Property Taxes

Board Brief

On the fifteenth of every month, the Santa Barbara School Districts allocate a portion of its property taxes to its charter schools, which are called In-Lieu-of Property Taxes (ILP). The monthly dollar amount is calculated by dividing the total property taxes received by the districts by the total P-2 ADA (districts and charters) to obtain a per pupil amount; this per pupil amount is multiplied by the number of charter school ADA to determine the dollar amount per charter school. For the Santa Barbara Elementary School District the calculation is as follows:

Total Elementary Property Taxes:	\$28,071,372
Total Elementary and Charter ADA:	<u>5,564</u>
Tax Per Pupil:	\$ 5,045
Total Charter School ADA	1,200
Tax Per Pupil:	<u>\$ 5,045</u>
Total Charter School ILP:	\$ 6,054,000

Included in the charter school ADA are students that do not live in the Santa Barbara School Districts boundaries' therefore the districts are carrying the cost of educating other district's students. This was not a problem when the districts were revenue limit because we would recoup the loss of property taxes through state aid; now that the districts are basic aid, the state only reimburses 70 percent of the deficated base revenue limit per ADA from revenue limit districts. The loss of revenue to the elementary district is as follows:

Total Charter Interdistrict Transfers (CIT):	262
Tax Per Pupil:	<u>\$ 5,045</u>
Loss of Revenue due to CIT:	\$1,321,790
State Reimbursements - 70%:	<u>\$ 84,439</u>
Net Loss of Revenue per year due to CIT:	\$1,237,351

Since our neighboring school districts are basic aid they are not required to reimbursement our districts.

Basic Aid Districts

Goleta Union School District:	159.2 ADA	Loss of Revenue:	\$ 803,164
Hope School District:	51.93 ADA	Loss of Revenue:	\$ 261,987
Carpinteria Unified School District:	13.6 ADA	Loss of Revenue:	\$ 68,612
Montecito Union School District:	8.81 ADA	Loss of Revenue:	\$ 44,446
College School District:	4.92 ADA	Loss of Revenue:	<u>\$ 24,821</u>
		Total Loss BA	\$1,203,030

Adams Elementary School	Harding Elementary School	Peabody Charter School	Goleta Valley Junior High School	Dos Pueblos High School
Cesar Chavez Charter School	McKinley Elementary School	Roosevelt Elementary School	La Colina Junior High School	La Cuesta Continuation High School
Cleveland Elementary School	Monroe Elementary School	Santa Barbara Charter School	La Cumbre Junior High School	San Marcos High School
Franklin Elementary School	Open Alternative School	Santa Barbara Community Academy	Santa Barbara Junior High School	Santa Barbara High School
		Washington Elementary School		

Revenue Limit Districts – additional loss:

Lompoc Unified School District:	8.76 ADA	Loss of Revenue:	\$ 12,304
Ojai School District:	1.05 ADA	Loss of Revenue:	\$ 1,474
Solvang School District:	4.00 ADA	Loss of Revenue:	\$ 6,209
Ventura School District:	6.92 ADA	Loss of Revenue:	\$ 9,698
Oxnard School District:	2.74 ADA	Loss of Revenue:	<u>\$ 4,282</u>
		Total Loss RL	\$ 33,967

Total Charter Interdistricts Transfers by Site:

Cesar Chavez	44.33 ADA	18% of total population
Peabody	68.92 ADA	9% of total population
Santa Barbara	148.68 ADA	71% of total population

According to Educational Code there is no recourse for basic aid school districts with charter interdistricts transfers to recoup funds from other basic aid district unless a Memorandum of Understanding between the districts is created.

***The numbers vary due to rounding of ADA and dollar amounts.