

**SAN MARINO UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES**

To: Mr. Loren Kleinrock, Superintendent

Submitted by: Julie Boucher, Assistant Superintendent, Business Services

Prepared by: Vangie Lingat, Director of Accounting

Date: June 25, 2019

**Subject: 2019-20 PROPOSED DISTRICT BUDGET AND LONG RANGE
FINANCIAL PROJECTIONS FOR 2020-21 AND 2021-22 FISCAL
YEARS**

It is recommended that the Board of Education adopt the 2019-20 Proposed Budget and Long Range Financial Projections for 2020-21 and 2021-22.

The 2019-20 Proposed District Budget “Proposed Budget” and Long-Range Financial Projections were developed based on the Governor’s May Revise Report (May Revise), and the Los Angeles County Office of Education’s (LACOE) Projections for fiscal years 2019-20 through 2021-22 (Attachment 1), in accordance with the District’s 2019-20 Budget and the Local Control Accountability Plan (LCAP) Calendar (Attachment 2). The Proposed Budget was developed in tangent with the LCAP. Additional information on the May Revise is attached (Attachment 3). Because details of the 2019-20 Adopted State Budget are still being analyzed this report is based on the May Revise projections.

Revenue Assumptions

Student Enrollment/Average Daily Attendance

Total student enrollment, for budget planning purposes, is projected at 2,935 in 2019-20, 2,904 in 2020-21, and 2,853 in 2021-22. The projected enrollment in 2019-20 is slightly less (32 students) than in the current year at 2,967. Total enrollment is based on the California Basic Educational Data System (CBEDS), and Average Daily Attendance (ADA) projections are based on the District’s actual P2 ADA adjusted for future year estimated student counts. For budgeting purposes, the District’s LCFF funded Average Daily Attendance (ADA) is projected at 2,906 for 2019-20, 2,860 in 2020-21, and 2,830 in 2021-22 (Attachment 4).

Cost of Living Allowance (COLA)

The District’s increase in LCFF revenues, equal to \$188,283, equates to a .72% increase over the prior year’s LCFF funding. Due to the decline in ADA, the District will not realize much, if any, of the statutory 3.26% COLA in 2019-20.

Grade Span Adjustment Funding

As part of the LCFF formula and calculations, the District receives “Grade Span Adjustment” funding to support lower class sizes in grades TK through 3 and supplemental support services in grades 9 – 12.

Supplemental Grant and Proportionality

The District receives Supplemental Grant funding based on the District’s “Unduplicated Count” students. The Unduplicated Count is a composite of those students who qualify for free and reduced price meals, English learners, and foster youth. The District currently has 525 students or 17.89% of its total population identified as Unduplicated Count students. The state uses a 3-year average for LCFF funding calculation purposes.

Under LCFF, the District must demonstrate quantitative and qualitative enhanced services for Unduplicated Count students. In 2019-20, \$860,673 is budgeted to help serve and support the District’s Unduplicated Count students. This is an increase of \$66,481 from the prior year. The additional funding is referred to as “Proportionality Funding.” The District’s Proportionality percentage is 3.41%.

One-Time Discretionary Funding

For the past five years, the state has allocated one-time discretionary funding to schools based on the backlog of mandated cost reimbursements. These funds have helped the District in offsetting the required increases in contributions for CalSTRS and CalPERS. The 2019-20 State Budget does not include additional one-time discretionary funding. This represents a loss of \$549,516 in the District’s state revenues for the 2019-20 fiscal year.

Other State Funding

The District receives Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation funding as part of the LCFF funding calculation. The Home-to-School Transportation funding is used for Special Education transportation services. Other state revenues include restricted and unrestricted lottery revenues, mandated block grant funds, and special education mental health funding.

Special Education School Readiness Grant Funding

The State Budget includes equalization funding for SELPA’s at the target level of \$557.27 per student. The District currently receives approximately \$530 per student. The State Budget also includes \$493 million for children ages 3 and 4 with Individual Education Plans (IEP’s). The District Budget will be updated once more information is received.

Federal Funding

It is projected that the District will continue to receive federal funding for Title I (Part A - Every Student Succeeds Act) for San Marino High School, Title II (Teacher Quality Improvement), Title III (Limited English Proficiency Program), and Title IV (Student Support/Academic Achievement).

The District also receives limited federal funding for special education. The projected \$586,381 in federal special education revenues supports 7.68% of the District's total cost for special education.

San Marino Schools Foundation Annual Grant

The San Marino Schools Foundation's (Foundation) Annual Grant to the District is a significant part of the District's local funding. The Annual Grant provides funding for 20 teaching positions to maintain lower class sizes across all grade levels. The Proposed Budget and future year projections include an Annual Grant amount of \$2 million from the Foundation.

Parcel Tax Revenues

The District has two parcel taxes: Measure R and Measure E. Measure R was recently renewed in February, 2019 at \$366 per parcel, with a CPI adjustment after the first year, for a six-year term. Measure R provides the District with an estimated \$1.6 million annually. These funds support 13.00 positions, including 2.00 elementary teaching positions, 4.00 middle school teaching positions, 3.00 high school teaching positions, 1.00 high school counselor position, 1.00 instructional media specialist position, and 2.00 technology support positions.

Measure E is projected at \$954.75 per parcel for the 2019-20 tax year, with an annual CPI adjustment in future years. Measure E provides the District with an estimated \$4.1 million annually. These funds support a total of 34.20 positions including 4.00 elementary teaching positions, 6.00 middle school teaching positions, 18.20 high school teaching positions, 1.00 middle school counselor position, 1.00 high school counselor position, and 4.00 technology support positions. The Board of Education will begin the planning process for an election calling for the renewal of Measure E in 2020-21.

Together, the parcel taxes provide the District with an estimated \$5.7 million annually in funding for 47.20 instructional and specialist positions. The District publishes an annual parcel tax accountability report, based on the prior year's actual parcel tax expenditures in accordance with the provisions included in the parcel tax resolutions, adopted by the Board of Education for each measure.

Local Donations

The District also receives donations from parents, PTA and PTSA, school-connected organizations, and community members. The PTA's/PTSA donations are restricted for specific purposes including elementary enrichment programs (elementary art paraprofessional, elementary music teacher, STEM teachers, noon duty aides, classroom aides, and a portion of the health aides' salaries and benefits), supplies, services, and equipment. Parent donations are restricted for the school sites' classroom supplies and school support.

Use of Facilities Fees

The District receives revenues for use of its facilities from PTAffiliates, the Chinese Club of San Marino, the City of San Marino, San Marino Community Athletics Association, Crown City United Soccer, Mid-Valley Water Polo, and various other San Marino community organizations.

Expenditure Assumptions

Certificated and Classified Salaries

Certificated and classified salaries have been adjusted to reflect step and column adjustments. The Budget Assumptions listing (Attachment 5) provides further details on the District's projected salary and benefit assumptions.

Health Benefits

In 2019-20, the District's cost of health benefit premiums for major medical insurance will increase by \$156,527. This cost will be slightly offset by a transfer from the Health Benefits Fund to the General Fund of \$9,909.

For the 2019-20 year, Kaiser HMO rates increased by 8.31%, Blue Shield HMO Access and Trio rates increased by 6.85%, and Blue Shield Traditional PPO rates increases by 17.50%. In cooperation with SMTA and CSEA Chapter #120, the District's insurance provider also introduced an alternative less-costly PPO plan (Tandem PPO).

There were no increases in vision or life insurance premium costs, and Delta Dental insurance premium costs decreased by 5.50%. Based on SMTA and CSEA Chapter #120 bargaining unit agreements, the table below describes the District's contributions for benefit-eligible employees (60% FTE or more) major medical benefits. Any costs in excess of the District's contribution amounts are funded by individual employees. The District also provides for a cash-in-lieu option of \$3,600 per year, two options for dental insurance, vision, life insurance for benefit-eligible employees, and an employee assistance program for all employees.

District Funded - Major Medical PPO Annual Contributions for Benefit-Eligible Employees - as of July 1, 2019

Tier	2018-19 Blue Shield PPO Contribution	2019-20 Blue Shield PPO Contribution	Increase in Contribution
Employee Only	\$6,000	\$ 6,500	\$500
Two-Party	\$9,000	\$ 9,500	\$500
Family	\$12,000	\$12,500	\$500

District Funded - Major Medical HMO Annual Contributions for Benefit-Eligible Employees - as of July 1, 2019

Tier	2018-19 Kaiser and Blue Shield HMO Plans	2019-20 Kaiser and Blue Shield HMO Plans
Employee Only	100%	100%
Two-Party	70%	70%
Family	70%	70%

Retirement Benefits

The District's contributions for CalSTRS and CalPERS retirement plans, in total, are projected to increase in 2019-20, and future years. The projected contributions include a one-time offset for CalSTRS rates based on the state's plan to contribute \$2.246 billion to the CalSTRS system, and \$904 million to the CalPERS system. The contributions lower the projected increase in the District's contributions for CalSTRS retirement contributions in 2019-20 and in future years.

Based on LACOE's May Revise budget projections (Attachment 3), CalSTRS and CalPERS employer rates are projected to increase incrementally in future years. This remains to be a concern for all school districts.

LACOE has cautioned school districts in their May Revise Budget Update, stating, *"Based on the estimated increase in CalSTRS and CalPERS contributions, we strongly recommend Local Education Agencies plan accordingly for the increased expense, especially in the out years. The increase in the rates is driven primarily by the lowered expected return on investments, as well as the conversion from a 30-year amortization period to a 20-year amortization period."*

Note: The following rates were estimated as of the May Revise. The District's Budget will be updated based on the final contribution rates.

Employer Pension Contribution Rates - as of July 1, 2019 (as of May Revise)

	2018-19	2019-20	2020-21	2021-22
CalSTRS	16.28%	16.70%	18.10%	17.80%
CalPERS	18.062%	20.73%	23.60%	24.90%
Cost Increase	\$707,088	\$299,369	\$479,402	\$61,705

Other Statutory Benefits

The other statutory benefits, including Medicare, OASDI, State Unemployment Insurance, and workers compensation have been included in the salary and benefit projections.

Books and Supplies, Services and Equipment Costs

School sites and departments receive funding for general allocations, instructional materials, and operating expenses. School sites also receive donations from PTA's/PTSA, and parents to support their instructional programs. These funds are restricted for and accounted for separately. Accountability reports are provided bi-annually to each school site principal to share with their PTA's/PTSA leadership.

Transfer In from Cash Flow Fund 17.2 - Other Financing Sources/Uses

A transfer of \$1,306,850 from the Cash Flow Fund is included in the Proposed Budget. These funds will be used to help bridge the gap between the District's total revenues and expenditures in 2019-20. With the transfer of these funds, the Cash Flow Fund will be depleted. Unless the State or federal revenues are increased, the District will need to identify additional revenues or budget savings or reductions in 2020-21 and 2021-22 in an effort to balance its budget.

Indirect Support

The District collects indirect costs from state and federal categorical programs to offset General Fund operational costs. The current district approved rate for the 2019-20 year is 8.62%. This results in an offset of \$95,704 to General Fund expenditures in 2019-20 and in future years.

2019-20 Bridging the Budget Gap

The District projected deficit was previously reported, as of Second Interim, at approximately \$2.5 million for 2019-20. To address the projected budget gap, transfers of \$1.3 million from the Cash Flow Fund, and \$300,000 from the Deferred Maintenance Fund are included in the Proposed Budget. A contribution from the Districts Other Post Employment Benefits (OPEB) 115 Trust of \$36,209 is also included. In addition, budget savings based on retirements and attrition, realignment and restructuring of duties and tasks, supplies, services and equipment needs are also included. Only emergency repairs and critical technology needs are being addressed at this time.

Reserve for Economic Uncertainties

The Proposed Budget and future year projections reflect a 3% reserve for economic uncertainties.

Future Year Projections

Based on current projections, the District's increase in LCFF funding will not be sufficient to pay for increases in step and column salary adjustments, CalSTRS/CalPERS contributions, and the District's share of health benefit costs in future years. The increase in the District's expenditures is projected to exceed its new revenues in these years.

In planning for 2020-21, the District will embark on an in-depth budget review and analysis process to identify budget savings, realign and restructure staffing based on actual student enrollment/ADA, instructional support requirements, and operational needs, and plan for proposed budget savings/reductions. Unless state, federal and local revenue factors are adjusted, it is projected that the District will need to identify additional revenues and/or budget savings/reductions of approximately \$2.5 - \$3 million in an effort to balance its budget for the 2020-21 fiscal year. More definitive information will be available in the coming months.

Other Funds

As part of the Proposed Budget, information and projections for each of the District's "Other Funds" is provided.

Food Services Fund 13.0

The District's Food Services program is fully self-supporting. The Food Services Fund covers the costs associated with the program including food services salaries and benefits, food and supplies, repairs, and equipment replacement. The projected beginning balance as of July 1, 2019 is \$71,331, with a projected ending balance as of June 30, 2020 equal to \$33,671.

Deferred Maintenance Fund 14.0

The Deferred Maintenance Fund was established to support major maintenance and repairs throughout the District. In past years, the funds were used for major maintenance repairs such as painting, paving, roofing, flooring, etc. With the transfer of \$300,000 from the Deferred Maintenance Fund to the General Fund, the remaining balance will be limited to emergency repairs.

The identification of funding alternatives to address the schools' deferred maintenance needs is important as the facilities are aging and in disrepair. The District will also need to improve its facilities to support its instructional programs, and enhance security measures at Huntington Middle School and San Marino High School. The projected beginning balance in the Deferred Maintenance Fund as of July 1, 2019 is \$304,464, with a projected ending balance as of June 30, 2020 equal to zero.

Health Benefits Fund 17.0

Funds in the Health Benefits Fund are restricted to offset future health benefit premium increases. This amount plus the projected interest earnings will be transferred to the General Fund to offset the District's increase in its health benefit contributions in 2019-20. The projected beginning fund balance as of July 1, 2019 is \$9,859, with a projected ending balance as of June 30, 2020 equal to zero.

Cash Flow Fund 17.2

The Proposed Budget includes a transfer of \$1,306,850 from the Cash Flow Fund 17.2 to the General Fund to bridge the gap in projected revenues and expenditures. The projected beginning balance is \$1,301,850, with a projected ending balance as of June 30, 2020 equal to zero.

Capital Facilities Fund 25.0

The Capital Facilities Fund (Developer Fee Fund) accounts for income and expenditures associated with the collection of developer fees. Developer Fee revenues and interest earnings, projected at \$161,325 in 2019-20, will be restricted for capital needs associated with the Barth Athletics Complex project and/or future year debt service payments associated with the District's Certificate of Participation financing of \$6.5 million for the Barth Athletics Complex. The projected beginning balance as of July 1, 2019 is \$6,325, with a projected ending balance as of June 30, 2020 equal to zero.

Capital Projects and Improvement Fund 40.0

The Capital Projects and Improvement Fund represents restricted donations for the Barth Athletics Complex, for the Titan Field and Track improvements, and alumni tiles. The projected beginning balance as of July 1, 2019 is \$999,553 and the projected ending balance as of June 30, 2020 equal to \$142,963.

Next Steps – Budget Updates

In August, the District Budget will be updated based on the State Budget.

**SECOND INTERIM ASSUMPTION GUIDELINES
(AS OF MAY 2019)**

**PROJECTIONS
FOR
FISCAL YEARS 2019-20 THROUGH 2022-23**

The guidelines below are provided to assist you with projections for Fiscal Years 2019-20, 2020-21, 2021-22, and 2022-23.

LCFF REVENUE	2019-20	2020-21	2021-22	2022-23
Statutory COLA /Net Funded COLA	3.26%	3.00%	2.80%	3.16%
SPECIAL EDUCATION AND CATERGORICAL PROGRAMS	2019-20	2020-21	2021-22	2022-23
COLA for Special Ed and Other Categorical Programs Outside of LCFF(on State and local share only)	3.26%	3.00%	2.80%	2.80%
3.16%				
LOTTERY REVENUE	2019-20	2020-21	2021-22	2022-23
Unrestricted	\$151 / ADA	\$151 / ADA	\$151 / ADA	\$151 / ADA
Restricted for Instructional Materials	\$53 / ADA	\$53 / ADA	\$53 / ADA	\$53 / ADA
Total Lottery Revenue	\$204 / ADA	\$204 / ADA	\$204 / ADA	\$204 / ADA
OTHER FACTORS	2019-20	2020-21	2021-22	2022-23
CalSTRS Employer Rates	16.70% ⁱ	18.10%	17.80%	17.80%
CalPERS Employer Rates	20.733% ⁱⁱ	23.60%	24.90%	25.70%
Interest Rate for 10-year Treasuries	2.85%	2.70%	2.80%	2.90%
CA Consumer Price Index (CPI)	3.38%	3.16%	3.05%	3.13%
Other Expenses (4000s – 6000s	2019-20+CPI	2020-21+CPI	2021-22+CPI	2022-23+CPI

ⁱ May Revise included \$3.15 billion one-time non-Proposition 98 General Fund payment to CalSTRS

ⁱⁱ Approved by CalPERS Board on April 16, 2019

**San Marino Unified School District
2019-20 Proposed LCAP Update and Budget Development Calendar**

December 2018

2018-19 First Interim Financial Report and Projections Presented to the Board of Education

School Accountability Report Cards Presented to Board of Education

Cabinet/Principals/Directors Budget Meetings

Meetings with SMTA and CSEA Chapter #120

January 2019

Governor's Proposed 2019-20 Budget

School Sites' Single Plans for Student Achievement Presented to Board of Education

Board of Education Budget Study Session

Cabinet/Principals/Directors Budget Meetings

Meetings with SMTA and CSEA Chapter #120

February 2019

Preliminary Enrollment Projections for Budget Planning Purposes

Cabinet/Principals/Directors Budget Meetings

Meetings with SMTA and CSEA Chapter #120

March 2019

2018-19 Second Interim Financial Report and Projections Presented to the Board of Education

Comprehensive School Safety Plans Presented to Board of Education

Cabinet/Principals/Directors Budget Meetings

Meetings with SMTA and CSEA Chapter #120

District English Learners Advisory Committee Meeting

LCAP Parent Advisory Committee Meeting

April 2019

Cabinet/Principals/Directors Budget Meetings
District English Learners Advisory Committee Meeting
LCAP Parent Advisory Committee Meeting
District Meetings with SMTA and CSEA Chapter #120

May 2019

Governor's May Revise Report
District English Learners Advisory Committee Meeting
LCAP Parent Advisory Committee Meeting
District Meetings with SMTA and CSEA Chapter #120
Cabinet/Principals/Directors Budget Meetings
LACOE Review of Draft LCAP Update (for required components)

June 2019

Public Hearings 2019-20 Proposed LCAP Update - Board of Education Meetings
Public Hearings 2019-20 Proposed District Budget - Board of Education Meetings
2019-20 Proposed LCAP Update Presented to the Board of Education
2019-20 Proposed District Budget Presented to the Board of Education

July 2019

Submit Approved LCAP Update and 2019-20 Proposed District Budget to LACOE


**Los Angeles County
Office of Education**
**INFORMATIONAL
BULLETIN # 5012**

9300 Imperial Highway, Downey, California 90242-2890 • (562) 922-6111

 Debra Duardo, M.S.W., Ed.D., *Superintendent*

May 21, 2019

TO: Business Administrators
Los Angeles County School Districts, Charter Schools,
Regional Occupational Centers/Programs (ROC/Ps), and
Joint Powers Authorities (JPAs)

FROM: Patricia Smith, Interim Chief Financial Officer
Business Services

Keith D. Crafton, Director
Business Advisory Services

SUBJECT: 2019-20 Governor's May Revise Budget Updates

On May 9, 2019, Governor Newsom released his 2019-20 May Revise Budget. This budget includes Proposition 98 funding of \$81.1 billion for 2019-20, an increase of \$389.3 million relative to the funding level from the 2019-20 January Proposed Budget and \$3.0 billion over the 2018-19 Adopted Budget.

The Local Control Funding Formula (LCFF) Base Grant Rates and Augmentation Grants for 2019-20 based on the May Revise are:

<u>Grade Level</u>	<u>Base Grant per ADA</u>	<u>COLA 3.26 Percent</u>	<u>Adjusted Base Grant</u>	<u>Augmentation Grant</u>	<u>Base Grant with Augmentation</u>
TK-3	\$7,459	\$243	\$7,702	\$801	\$8,503
4-6	\$7,571	\$247	\$7,818	\$-0-	\$7,818
7-8	\$7,796	\$254	\$8,050	\$-0-	\$8,050
9-12	\$9,034	\$295	\$9,329	\$243	\$9,572

Augmentation Grants

The Augmentation Grant provides additional funding for grades K-3 Class Size Reduction (CSR) and 9-12 Career Technical Education (CTE). The CSR augmentation is 10.4 percent of the K-3 Base Grant, estimated at \$801 per average daily attendance (ADA) for 2019-20. Now that the LCFF implementation target is fully funded in 2019-20, districts must maintain average class sizes of 24:1 as a condition of receipt unless a local alternative ratio is bargained. This class size requirement is not subject to waiver by the State Board of Education. The CTE augmentation is 2.6 percent of the 9-12 Base Grant, estimated at \$243 per ADA.

Cost-of-Living-Adjustment (COLA)

The statutory COLA increases the Base Grant rates annually. The statutory COLA for 2019-20 decreased slightly from the January estimate of 3.46 percent to 3.26 percent and is for programs funded outside of the LCFF. The estimated COLAs for 2020-21 are 3.00 percent and 2.80 percent for 2021-22.

The COLA affects only the calculation of the LCFF Target and programs outside of the LCFF, and does not describe the net increase in funding for each district.

LCFF Revenue Projections

The County Office has updated LCFF revenue calculations incorporating these assumptions (Attachment No. 1) for the years 2019-20, 2020-21, 2021-22 and 2022-23. *We strongly recommend that districts update their attendance numbers and utilize these County Office LCFF revenue calculations to project their budget revenues and multi-year projections.*

One-Time Discretionary Funds (Mandated Cost Reimbursement)

The January Proposed Budget and May Revise Budget did not include any one-time discretionary funds.

Mandated Block Grant (MBG)

The 2019-20 May Revised Budget did not include any new mandates. See the table below for the recommended per ADA rates.

Grade Span	School District Rates	Charter School Rates
K-8	\$32.18	\$16.86
9-12	\$61.94	\$46.87

Retirement - CalSTRS Rates

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Employer	10.73%	12.58%	14.447%	16.28%	16.70%	18.10%	17.80%	17.80%

The May Revise included \$3.15 billion, an increase of \$150 million over the January Proposed in non-Proposition 98 contribution to CalSTRS. This resulted in a decrease in the 2019-20 Employer Contribution rate from 17.10 percent to 16.70 percent.

Retirement - CalPERS Rates

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Employer	11.847%	13.888%	15.531%	18.062%	20.733%	23.60%	24.90%	25.70%

The increase in the rates is driven primarily by the lowered expected return on investments, as well as the conversion from a 30-year amortization period to a 20-year amortization period. The Board approved a continuation of the current employee contribution rate for new members of 7.0 percent.

Based on the estimated on-going increases in the CalSTRS and CalPERS contributions, we strongly recommend Local Educational Agency(s) (LEAs) plan accordingly for the increased expenses, especially in the out years.

CATEGORICAL PROGRAMS

Lottery

LEAs should use \$151 per ADA unrestricted and \$53 per ADA restricted, for instructional material purchase, for 2019-20, 2020-21, and 2021-22.

COUNTY OFFICE ASSISTANCE

The staff member in the Division of Business Advisory Services assigned to your district (Attachment No. 2) is available to assist you with questions regarding these assumptions.

This bulletin and its attachments are posted on the County Office website at this address:

<http://www.lacoe.edu/Bulletins.aspx>

Use the "Search" function to locate a specific bulletin by number or keyword.

If you have questions regarding this bulletin, please contact Keith D. Crafton at (562) 922-6131, Jeff Young at (562) 922-6419, or your business services consultant.

PS/KDC/JY:lc
Attachments

**SAN MARINO UNIFIED SCHOOL DISTRICT
CBEDS and ADA Data 2015/16 thru 2020/21**

School Site	--2015/16--		--2016/17--		--2017/18--		--2018/19--		--2019/20--		--2020/21--		--2021/22--	
	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA
Carver Elementary														
TK-K	102	96.79	106	102.46	104	100.55	108	104.13	110	106.70	110	106.70	110	106.70
1	93	90.09	93	90.75	96	92.36	87	83.94	115	111.55	115	111.55	115	111.55
2	82	79.89	97	96.13	95	92.47	95	92.60	87	84.39	115	111.55	115	111.55
3	107	104.35	95	93.94	98	95.27	103	101.20	95	92.15	87	84.39	115	111.55
4	102	99.96	109	107.98	103	101.60	109	106.60	104	100.88	95	92.15	87	84.39
5	100	97.06	118	114.47	118	115.65	97	94.22	109	105.73	104	100.88	95	92.15
	586	568.14	618	605.73	614	597.90	599	582.69	620	601.40	626	607.22	637	617.89
Valentine Elementary														
TK-K	109	104.03	98	93.00	89	84.64	87	84.84	91	88.27	91	88.27	91	88.27
1	80	76.19	94	91.07	84	81.67	87	84.53	96	93.12	96	93.12	96	93.12
2	101	97.49	87	84.75	100	95.36	88	86.04	89	86.33	96	93.12	96	93.12
3	98	93.54	100	95.90	93	88.18	99	96.97	89	86.33	89	86.33	96	93.12
4	76	73.93	102	99.99	107	101.51	86	83.51	101	97.97	89	86.33	89	86.33
5	97	93.04	86	83.41	113	110.44	106	102.36	87	84.39	101	97.97	89	86.33
	561	538.22	567	548.12	586	561.80	553	538.25	553	536.41	562	545.14	557	540.29
Huntington Middle														
6	257	250.01	213	207.70	220	214.51	244	237.70	213	206.61	206	199.82	215	208.55
7	266	256.84	269	263.24	233	226.95	229	221.90	244	236.68	213	206.61	206	199.82
8	257	250.62	277	272.33	285	278.29	227	221.76	226	219.22	244	236.68	213	206.61
	780	757.47	759	743.27	738	719.75	700	681.36	683	662.51	663	643.11	634	614.98
San Marino High														
9	285	278.66	258	254.15	273	266.88	285	282.01	236	228.92	236	228.92	254	246.38
10	311	302.24	286	276.50	271	264.49	282	276.27	287	278.39	236	228.92	236	228.92
11	275	265.55	302	292.82	279	269.29	265	259.70	282	273.54	287	278.39	236	228.92
12	329	317.89	273	263.33	301	288.58	269	261.61	262	254.14	282	273.54	287	278.39
	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,067	1,034.99	1,041	1,009.77	1,013	982.61
TOTAL K-12	3,127	3,028.17	3,063	2,983.92	3,062	2,968.69	2,953	2,881.89	2,923	2,835.31	2,892	2,805.24	2,841	2,755.77
Home/Hospital		0.34		0.47						6.96		6.96		6.96
SDC - ESY		7.27		7.24		5.85		6.96		6.96		6.96		6.96
NPS - Annual	9	11.20	11	12.97	10	13.15	14	11.02	12	11.02	12	11.02	12	11.02
County ADA		7.61		8.93		8.21		6.81		6.81		6.81		6.81
TOTAL	3,136	3,054.49	3,074	3,013.53	3,072	2,995.90	2,967	2,906.68	2,935	2,860.10	2,904	2,830.03	2,853	2,780.56

Note: For future projects

Greater of CY or PY P2 /	3,054.77	3,035.80	2,991.63	2,974.54	2,888.85	2,842.27	2,812.20
Annual NPS/County ADA	18.71	21.90	21.36	17.83	17.83	17.83	17.83
LCFF Funded ADA	<u>3,073.48</u>	<u>3,057.70</u>	<u>3,012.99</u>	<u>2,992.37</u>	<u>2,906.68</u>	<u>2,860.10</u>	<u>2,830.03</u>

TOTALS														
TK - 3	772	742.37	770	748.00	759	730.50	754	734.25	772	748.84	799	775.03	834	808.98
4 - 6	632	614.00	628	613.55	661	643.71	642	624.39	614	595.58	595	577.15	575	557.75
7 - 8	523	507.46	546	535.57	518	505.24	456	443.66	470	455.90	457	443.29	419	406.43
9 - 12	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,067	1,034.99	1,041	1,009.77	1,013	982.61
	3,127	3,028.17	3,063	2,983.92	3,062	2,968.69	2,953	2,881.89	2,923	2,835.31	2,892	2,805.24	2,841	2,755.77

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Assumptions**

Attachment 5
Bd Mtg 06-25-19

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21	2021-22
REVENUES				
Projected CBEDS Enrollment	2,967	2,935	2,904	2,853
Projected Funded Average Daily Attendance	2,992.37	2,906.68	2,860.10	2,830.03
COLA (%)	3.70%	3.26%	3.00%	2.80%
LCFF Increase in Funding	\$1,500,042	\$188,283	\$359,436	\$450,904
LCFF Funding - TOTAL	\$26,116,520	\$26,304,803	\$26,664,239	\$27,115,143
K-3 Grade Span Adjustment (per ADA)	\$776	\$801	\$825	\$848
9-12 Grade Span Adjustment (per ADA)	\$235	\$243	\$250	\$257
Unduplicated Student Count	525	525	525	525
Unduplicated Student Percentage (Average)	17.69%	17.89%	18.08%	18.40%
Proportionality Funding for Unduplicated Students	\$794,192	\$860,673	\$904,664	\$920,072
Education Protection Account (EPA)	\$1,768,089	\$1,768,089	\$1,768,089	\$1,768,089
Unrestricted Lottery (per ADA)	\$151	\$151	\$151	\$151
Restricted Lottery (per ADA)	\$53	\$53	\$53	\$53
Mandated Block Grant	\$124,523	\$124,523	\$124,523	\$124,523
One-Time State Funding	\$549,516	\$0	\$0	\$0
Special Education Funding	\$2,387,010	\$2,406,668	\$2,406,668	\$2,406,668
Parcel Tax Revenues (Measure R) 2019	\$1,650,000	\$1,650,000	\$1,699,500	\$1,750,485
Parcel Tax Revenues (Measure E) 2021	\$4,150,000	\$4,274,500	\$4,402,735	\$4,402,735
San Marino Schools Foundation Grants	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$312,750	\$313,828	\$313,828	\$313,828
Interest	\$76,181	\$60,000	\$60,000	\$60,000
EXPENDITURES/TRANSFERS OUT				
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	Step & Column; 182 Work Days for Teachers 185 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Salary Adjustment	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step; 1% Salary Adjustment	Step	TBD	TBD
Health Benefits - Major Medical	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,000 for Employee Only, \$9,000 for 2-Party and \$12,000 for Family	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,500 for Employee Only, \$9,500 for 2-Party and \$12,500 for Family	TBD	TBD
Health Benefits - Other Medical	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Pending	Pending	Pending
STRS Employer share	16.28%	16.70%	18.10%	17.80%
PERS Employer share	18.062%	20.733%	23.600%	24.900%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student	\$125 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Transfer to Capital Projects Fund	\$15,500	\$15,500	\$15,500	\$15,500
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Assumptions**

Attachment 5
Bd Mtg 06-11-19

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21	2021-22
REVENUES				
Projected CBEDS Enrollment	2,967	2,935	2,904	2,853
Projected Funded Average Daily Attendance	2,992.37	2,906.68	2,860.10	2,830.03
COLA (%)	3.70%	3.26%	3.00%	2.80%
LCFF Increase in Funding	\$1,500,042	\$188,283	\$359,436	\$450,904
LCFF Funding - TOTAL	\$26,116,520	\$26,304,803	\$26,664,239	\$27,115,143
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Unduplicated Student Count	525	525	525	525
Unduplicated Student Percentage (Average)	17.69%	17.89%	18.08%	18.40%
Proportionality Funding for Unduplicated Students	\$794,192	\$860,673	\$904,664	\$920,072
Education Protection Account (EPA)	\$1,768,089	\$1,768,089	\$1,768,089	\$1,768,089
Unrestricted Lottery (per ADA)	\$151	\$151	\$151	\$151
Restricted Lottery (per ADA)	\$53	\$53	\$53	\$53
Mandated Block Grant	\$124,523	\$124,523	\$124,523	\$124,523
One-Time State Funding	\$549,516	\$0	\$0	\$0
Special Education Funding	\$2,387,010	\$2,406,668	\$2,406,668	\$2,406,668
Parcel Tax Revenues (Measure R) 2019	\$1,650,000	\$1,650,000	\$1,699,500	\$1,750,485
Parcel Tax Revenues (Measure E) 2021	\$4,150,000	\$4,274,500	\$4,402,735	\$4,402,735
San Marino Schools Foundation Grants	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$312,750	\$313,828	\$313,828	\$313,828
Interest	\$76,181	\$80,000	\$60,000	\$60,000
EXPENDITURES/TRANSFERS OUT				
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	Step & Column; 182 Work Days for Teachers 185 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Salary Adjustment	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step; 1% Salary Adjustment	Step	TBD	TBD
Health Benefits - Major Medical	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,000 for Employee Only, \$9,000 for 2-Party and \$12,000 for Family	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,500 for Employee Only, \$9,500 for 2-Party and \$12,500 for Family	TBD	TBD
Health Benefits - Other Medical	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Pending	Pending	Pending
STRS Employer share	16.28%	16.70%	18.10%	17.80%
PERS Employer share	18.062%	20.733%	23.600%	24.900%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student	\$125 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Transfer to Capital Projects Fund	\$15,500	\$15,500	\$15,500	\$15,500
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 06-25-19

	A	B	C	G	H	I	J	K	L	M	N	O	P	Q	R	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
1																
2																
3	Projected P2 Average Daily Attendance (ADA)			2,888.85	2,793.40	48.87		2,842.27	2,763.33	48.87		2,812.20	2,713.86	48.87		2,762.73
4	Plus Annual Non-Public School (NPS) ADA			11.02		11.02		11.02		11.02		11.02		11.02		11.02
5	Plus Los Angeles County ADA			6.81	6.81			6.81	6.81			6.81	6.81			6.81
6	Total Projected ADA			2,906.68	2,800.21	59.89	-	2,860.10	2,770.14	59.89	-	2,830.03	2,720.67	59.89	-	2,780.56
7																
8	CBEDS Enrollment Projection				SMUSD	NPS			SMUSD	NPS			SMUSD	NPS		
9	Grades TK - 3			754	772			772	799	-		799	834	-		834
10	Grades 4 - 6			645	614	2		616	595	2		597	575	2		577
11	Grades 7 - 8			458	470	3		473	457	3		460	419	3		422
12	Grades 9 - 12			1,110	1,087	7		1,074	1,041	7		1,048	1,013	7		1,020
13	Total CBEDS Enrollment Projection			2,967	2,923	12	-	2,935	2,892	12	-	2,904	2,841	12	-	2,853
14																
15	Unduplicated ELL, Free/Reduced & Foster Youth Count			525	525			525	525			525	525			525
16	Percent over CBEDS			17.69%	17.89%			17.89%	18.08%			18.08%	18.40%			18.40%
17																
18	Projected Funded Average Daily Attendance (ADA)				Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	
19	Grades TK - 3			731.67	728.15	7.97	0.11	736.23	742.74	7.97	0.11	750.82	768.93	7.97	0.11	777.01
20	Grades 4 - 6			647.27	613.88	11.94	2.62	628.44	585.07	11.94	2.62	599.63	566.64	11.94	2.62	581.20
21	Grades 7 - 8			507.80	434.60	10.35	1.14	446.09	446.85	10.35	1.14	458.34	434.24	10.35	1.14	445.73
22	Grades 9 - 12			1,105.63	1,063.35	18.61	13.96	1,095.92	1,018.74	18.61	13.96	1,051.31	983.52	18.61	13.96	1,028.09
23	Total Funded ADA Projection			2,992.37	2,839.98	48.87	17.83	2,906.68	2,793.40	48.87	17.83	2,860.10	2,763.33	48.87	17.83	2,830.03
24																
25	Projected COLA			3.700%	3.260%			3.260%	3.000%			3.000%	2.800%			2.800%
26																
27	Projected Base Grant				PY Base	COLA			PY Base	COLA			PY Base	COLA		
28	Grades TK - 3			7,459.00	7,459.00	243.00		7,702.00	7,702.00	231.00		7,933.00	7,933.00	222.00		8,155.00
29	Grades 4 - 6			7,571.00	7,571.00	247.00		7,818.00	7,818.00	235.00		8,053.00	8,053.00	225.00		8,278.00
30	Grades 7 - 8			7,796.00	7,796.00	254.00		8,050.00	8,050.00	242.00		8,292.00	8,292.00	232.00		8,524.00
31	Grades 9 - 12			9,034.00	9,034.00	295.00		9,329.00	9,329.00	280.00		9,609.00	9,609.00	269.00		9,878.00
32																
33	TARGET BASE GRANT															
34	Grades TK - 3			5,457,527	5,608,211	62,232		5,670,443	5,892,156	64,099		5,958,255	6,270,624	65,892		6,336,516
35	Grades 4 - 6			4,900,481	4,799,314	113,830		4,913,144	4,711,569	117,252		4,828,821	4,690,646	120,528		4,811,174
36	Grades 7 - 8			3,958,809	3,498,530	92,495		3,591,025	3,705,280	95,275		3,800,555	3,701,462	97,941		3,799,403
37	Grades 9 - 12			9,988,281	9,983,523	240,315		10,223,838	9,854,510	247,528		10,102,038	9,881,260	254,457		10,135,717
38	TARGET - Base Grant			24,305,078	23,889,578	608,872		24,398,460	24,163,515	524,164		24,687,669	24,543,992	538,818		26,082,810
39																
40	TARGET GRADE SPAN ADJUSTMENTS															
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			567,776	583,248	6,472		589,720	612,761	6,666		619,427	652,053	6,852		658,905
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)			259,823	260,049	6,260		266,309	256,388	5,440		262,828	257,085	6,620		263,705
43	TARGET - Augmentation Grants			827,599	843,297	12,732		856,029	869,149	13,106		882,255	909,138	13,472		922,610
44																
45	TARGET SUPPLEMENTAL GRANT															
46	Target Base + Target Augmentation Grant x 20%			5,028,535	4,946,575	104,321		5,050,898	5,006,533	107,452		5,113,985	5,090,828	110,458		5,201,084
47	Unduplicated Count Percentage - 3 yr Average			15.80%	17.04%	17.04%		17.04%	17.69%	17.69%		17.69%	17.69%	17.69%		17.69%
48	TARGET - Supplemental Grant			794,192	842,897	17,776		860,673	885,656	19,008		904,664	900,532	19,540		920,072
49																
50	TARGET TRANSPORTATION & TIIG GRANTS															
51	Transportation Grant			27,727	27,727			27,727	27,727			27,727	27,727			27,727
52	TIIG Grant			181,924	181,924			181,924	181,924			181,924	181,924			181,924
53	TARGET - Transportation/TIIG Grants			189,651	189,651	-		189,651	189,651	-		189,651	189,651	-		189,651
54	TOTAL LCFF FUNDING			26,116,520	25,766,423	639,380		26,304,803	26,107,971	556,268		26,664,239	26,543,313	571,830		27,116,143
55																
56	Informational Only															
57	Property Taxes	00000.0		14,825,147	14,825,147			14,825,147	14,825,147			14,825,147	14,825,147			14,825,147
58	EPA (Educational Protection Act)	14000.0		1,768,089	1,768,089			1,768,089	1,768,089			1,768,089	1,768,089			1,768,089
59	State Aid	00000.0		9,523,284	9,172,187	539,380		9,711,567	9,514,735	556,268		10,071,003	9,950,077	571,830		10,521,907
60	Total Funded Revenue Limit/LCFF			26,116,520	25,766,423	539,380	-	26,304,803	26,107,971	556,268	-	26,664,239	26,543,313	571,830	-	27,116,143
61																
62	Increase (Decrease) in Funding			1,500,042				188,283				359,436				450,904

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 06-25-19

	A	B	C	G	H	I	J	K	L	M	N	O	P	Q	R	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
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SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 06-25-19

	A	B	C	G	H	I	J	K	L	M	N	O	P	Q	R	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
1																
2																
123	SMSF Annual Campaign Grant	00400.0	SMSF Annual Grant to SMUSD - Funding 21 Teaching Positions in 2018-19	2,000,000	2,000,000			2,000,000	2,000,000			2,000,000	2,000,000			2,000,000
124	SMSF Supplemental Grant - 2017/18	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	104,000	-			-	-			-	-			-
125	SMSF Supplemental Grant - 2018/19	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	35,000	-			-	-			-	-			-
126	SMSF Supplemental Grant - 2019/20	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	-	-			-	-			-	-			-
127	SMSF Supplemental Grant - Elementary VAPA	99400.0	Elementary VAPA Funding for Band & Orchestra - 2018-19 Last Year	-	-			-	-			-	-			-
128																
129																
	Subtotal - SMSF Funds			2,139,000	2,000,000	-	-	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-	-	2,000,000
130	Parent Donations	991xx.0	Indosnap & Other Parent Donations	429,285			54,701	54,701			54,701	54,701			54,701	54,701
131	Donations - HMS ASB	99600.0		350,074			-	-			-	-			-	-
132	Donations - SMHS ASB	99600.0		92,909			-	-			-	-			-	-
133	Donations - Curriculum Lab	0000210	Donations based on Curt Lab Usage	15,000			15,000	15,000			15,000	15,000			15,000	15,000
134	Donations - Talent Bank	0000280	Elementary Field Trip Donations for Trips & Salaries/Benefits of Coordinator	91,900			90,000	90,000			90,000	90,000			90,000	90,000
135	Donations - PTA Council (Curr Lab)	0002000	PTA/PTSA Donations for Salaries/Benefits of Coordinator	21,910			19,786	19,786			19,786	19,786			19,786	19,786
136	Donations - Carver PTA	1002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	247,481			258,051	258,051			258,051	258,051			258,051	258,051
137	Donations - Carver Enrichment	1008000	Donations - Scrip	28,000			-	-			-	-			-	-
138	Donations - Valentine PTA	2002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	257,648			263,359	263,359			263,359	263,359			263,359	263,359
139	Donations - Huntington PTA	3002000	PTA Donations - Allocations	209,750			-	-			-	-			-	-
140	Donations - Huntington ASB	3003000	ASB Donations	1,020			-	-			-	-			-	-
141	Donations - SMHS PTA	4002000	PTSA Donations - Allocations	71,681			-	-			-	-			-	-
142	Donations - SMHS ASB	4003000	ASB Donations	10,601			-	-			-	-			-	-
143																
144																
145	Other Donations	00000.0		31,410	-		-	-	-		-	-			-	-
146	Donations - COP Debt Services (July 2018 - 2021)	00000.0	Barth Family Donation for COP Debt Service Payment	365,175	412,775			412,775	463,000			463,000	-			-
147	JPA Reimbursements	00000.0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs	450,113			-	-			-	-			-	-
148	OPEB - PARS 115 Trust Funds	00000.0	Reimbursement for Retiree Health Cost	36,133	36,209			36,209	57,174			57,174	61,619			61,619
149	Partnership for Awareness - Wellness Grant	99400.0	Donation for Wellness Initiative	10,000	-			-	-		-	-			-	-
150	City of San Marino Grant - Prop A Transportation	99400.0	City of San Marino Reimbursement for Extra-Curricular Transportation	110,000			110,000	110,000			110,000	110,000			110,000	110,000
151																
152																
153																
154																
155	Projected Expenditures															
156	Teachers' Salaries	11xx	Teachers Salaries, incl Hourly, Stipends & Substitutes	14,139,528	12,401,156	1,538,991	335,323	14,275,470	12,401,156	1,538,991	335,323	14,275,470	11,713,156	1,538,991	335,323	13,587,470
157	Pupil Support Salaries	12xx	Counselors, Psychologists, Speech and Language, etc.	1,778,828	897,877	832,366	92,931	1,823,174	897,877	832,366	92,931	1,823,174	814,077	832,366	92,931	1,539,374
158	Supervisors' and Administrators' Salaries	13xx	Supr, Principals, AP's, Dir. of Sp Ed	1,413,415	1,431,365	142,378	13,483	1,587,226	1,431,365	142,378	13,483	1,587,226	1,431,365	142,378	13,483	1,587,226
159	Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist	92,377	-	74,736	-	74,736	-	74,736	-	74,736	-	74,736	-	74,736
160	Certificated Step/Column		Increases in Salary Costs Based on SMTA Salary Step (3.5%) & Column (5.30%) and Certificated Mgmt Step (4.5%) Increases	-	60,000	-	-	60,000	230,000	30,000	-	260,000	460,000	80,000	-	520,000
161	Certificated Budget Reductions		Savings in Certificated Salaries	-	-	-	-	-	(971,800)	-	-	(971,800)	(619,200)	-	-	(619,200)
162																
163																
164	Instructional Salaries	21xx	Classroom Instructional Aides	2,352,337	693,275	1,561,527	124,026	2,378,828	693,275	1,561,527	124,026	2,378,828	693,275	1,441,527	124,026	2,258,828
165	Support Salaries	22xx	MAO, Health Aides, Stage Crew, Library Media Specialists	2,303,348	1,728,541	-	499,780	2,228,321	1,728,541	-	499,780	2,228,321	1,728,541	-	499,780	2,228,321
166	Supervisors' and Administrators' Salaries	23xx	Classified Management Asst. Supls, CTO, Directors, and Managers	1,087,025	832,065	-	280,072	1,112,137	832,065	-	280,072	1,112,137	832,065	-	280,072	1,112,137
167	Clerical, Technical and Office Salaries	24xx	Clerks/Secretaries, Administrative & Tech Staff	2,260,180	2,119,242	74,855	121,454	2,315,551	2,119,242	74,855	121,454	2,315,551	2,119,242	74,855	121,454	2,315,551
168	Other Classified Salaries	29xx	Speech and Language Aide, Community Liaison	374,943	133,568	203,663	43,599	380,830	133,568	203,663	43,599	380,830	133,568	203,663	43,599	380,830
169	Classified Step/Column		Increases in Salary Costs Based on Salary Step (5.30%) and Longevity Increases for Yrs 10, 15, 20	-	-	-	-	-	120,000	30,000	10,000	160,000	240,000	60,000	20,000	320,000
170	Classified Budget Reductions		Savings in Classified Salaries	-	-	-	-	-	-	(120,000)	-	(120,000)	-	-	-	-
171																
172																
	Subtotal - Classified Salaries	2xxx		8,377,833	5,506,691	1,840,045	1,068,931	8,415,667	5,526,691	1,750,045	1,078,931	8,455,667	5,746,691	1,780,045	1,088,931	8,616,667

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

BD Mtg: 06-25-19

	A	B	C	G	H	I	J	K	L	M	N	O	P	Q	R	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2019-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
1																
2																
173	STRS	31xx	STRS Employer Contributions	2,711,086	2,281,783	420,059	73,857	2,775,499	2,351,725	420,059	73,857	2,845,441	2,408,969	420,059	73,857	2,902,685
174	STRS on Behalf (Accounting Entry Only)	31xx	Accounting Entry - required in and out of financial statements	1,457,945	-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945	-	-	1,457,945	1,457,945
175	PERS	32xx	PERS Employer Contributions	1,484,634	939,058	365,691	195,727	1,500,476	1,168,485	365,691	195,727	1,729,903	1,414,747	337,371	195,727	1,847,845
176	OASDI/Medicare	33xx	Statutory Benefits for Employees s.t OASDI and Medicare Deductions	941,034	675,906	183,754	88,510	948,170	675,906	183,754	88,510	948,170	661,814	174,574	88,510	924,898
177	Health and Welfare	34xx	Employee Health Benefits for Medical, Dental, Vision, Life, and Wellness	2,733,461	2,102,909	670,542	154,372	2,927,823	2,102,909	670,542	154,372	2,927,823	1,970,909	640,542	154,372	2,785,823
178	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	12,946	10,161	2,218	758	13,137	10,161	2,218	758	13,137	9,675	2,158	758	12,591
179	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries	517,641	405,902	88,690	30,282	524,874	405,902	88,690	30,282	524,874	386,466	88,290	30,282	503,038
180	Other Employee Benefits	39xx	Cash in Lieu for Medical, Payment to PARS for Early Retirement Incentive Programs (2018 SMTA) (2017 CSEA)	306,611	176,160	53,040	7,200	236,400	176,160	53,040	7,200	236,400	176,160	53,040	7,200	236,400
181	STRS/PERS Increase		Increase in Employer Contributions	-	299,369	-	-	299,369	479,402	-	-	479,402	61,705	-	-	61,705
182	Employee Benefits related to Step/Column		Increase in Benefits Based on Adjustments in Step and Column Salary Placements	-	12,120	-	-	12,120	200,000	8,000	2,000	210,000	400,000	16,000	4,000	420,000
183	Employee Benefit Adjustments		Adjustments in Employee Benefits as a result of Adjustments in Salaries	-	-	-	-	-	(341,910)	(69,960)	-	(411,870)	(215,890)	-	-	(215,890)
184	Subtotal - Employee Benefits	3xxx		10,165,358	6,903,368	1,783,994	2,008,451	10,695,813	7,228,740	1,722,034	2,010,451	10,961,225	7,274,555	1,730,034	2,012,451	11,017,040
185																
186	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	273,561	-	-	79,744	79,744	-	-	79,744	79,744	-	-	79,744	79,744
187	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	2,101,011	731,873	49,560	409,615	1,191,048	648,409	49,560	409,615	1,107,584	604,528	49,560	409,615	1,063,703
188	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	155,334	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000
189	Subtotal - Book and Supplies	4xxx		2,529,906	821,873	50,660	499,359	1,371,792	738,409	50,560	499,359	1,288,328	694,528	50,560	499,359	1,244,447
190																
191	Sub-Agreements for Services	51xx	Non-Public School Agreements	832,628	-	800,000	-	800,000	-	800,000	-	800,000	-	800,000	-	800,000
192	Travel and Conferences	52xx	Mileage and Conferences	119,752	68,075	11,174	1,501	80,750	68,075	11,174	1,501	80,750	68,075	11,174	1,501	80,750
193	Dues and Memberships	53xx	District memberships (ACSA, CSEA, CASBO, CIF, CASH, CODESP, etc.)	32,286	20,000	-	-	20,000	20,000	-	-	20,000	20,000	-	-	20,000
194	Insurance	54xx	West San Gabriel JPA Insurance for Property and Liability	228,904	250,000	-	-	250,000	250,000	-	-	250,000	250,000	-	-	250,000
195	Utilities	55xx	Utility Costs - Electrical, Gas, Water	815,500	848,000	-	2,000	850,000	848,000	-	2,000	850,000	848,000	-	2,000	850,000
196	Rentals and Repairs	56xx	Rentals, Leases, Repairs and Non-Capitalized Improvements	297,696	58,000	-	145,000	203,000	58,000	-	145,000	203,000	58,000	-	145,000	203,000
197	Transfers of Direct Costs	57xx	Curriculum Lab Usage & Food Service Transfers	50,000	50,000	-	-	50,000	50,000	-	-	50,000	50,000	-	-	50,000
198	Professional/Consulting and Operating Services	58xx	Legal, Election & Audit Costs; Consultants; Field Trips; Transportation, etc	2,853,394	759,575	418,970	413,919	1,592,464	659,575	418,970	413,919	1,492,464	659,575	418,970	413,919	1,492,464
199	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	177,879	197,009	2,150	5,268	204,427	197,009	2,150	5,268	204,427	197,009	2,150	5,268	204,427
200	Subtotal - Operating Services	5xxx		5,406,039	2,250,659	1,232,294	567,688	4,050,641	2,150,659	1,232,294	567,688	3,950,641	2,150,659	1,232,294	567,688	3,950,641
201																
202	Land Improvements	61xx	Athletic Field/Parking Lot Improvements	187,846	-	-	-	-	-	-	-	-	-	-	-	-
203	Buildings and Improvements to Buildings	62xx	Carpeting; LED Lighting Project; Classroom Renovations	251,252	50,000	-	-	50,000	50,000	-	-	50,000	50,000	-	-	50,000
204	Equipment	64xx	Chromebooks; Classroom Furniture, HVAC Equipment	404,820	260,000	-	-	260,000	180,000	-	-	180,000	180,000	-	-	180,000
205	Subtotal - Equipment	6xxx		843,918	310,000	-	-	310,000	210,000	-	-	210,000	210,000	-	-	210,000
206																
207	Tuition/Excess Costs	71xx	LACOE; SELPA Excess Cost	145,000	70,000	75,000	-	145,000	70,000	75,000	-	145,000	70,000	75,000	-	145,000
208	Debt Service	74xx	COP Debt Service Payment + Offset by Barth Donation through July 2021	365,175	412,775	-	-	412,775	463,000	-	-	463,000	466,400	-	-	466,400
209	Subtotal - Other Outgo			510,175	482,775	75,000	-	567,775	533,000	75,000	-	608,000	536,400	75,000	-	611,400
210																
211	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)	-	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-
212	Subtotal - Indirect Support	73xx		-	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-	(95,704)	60,897	34,807	-
213	TOTAL EXPENDITURES			45,267,377	30,970,060	7,631,261	4,620,973	43,222,294	30,380,393	7,609,301	4,632,973	42,522,667	30,116,627	7,577,301	4,644,973	42,338,801
214																
215	Excess/(Deficiency) of Revenue over Expenditures			(1,558,344)	4,140,338	(3,917,842)	(1,747,700)	(1,525,204)	5,321,478	(3,778,994)	(1,759,700)	(217,216)	5,613,116	(3,831,432)	(1,771,700)	9,984
216																

SAN MARINO UNIFIED SCHOOL DISTRICT
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BD Mtg: 06-25-19

	A	B	C	G	H	I	J	K	L	M	N	O	P	Q	R	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
1																
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SAN MARINO UNIFIED SCHOOL DISTRICT
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LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-25-19

	A	B	C	G	K	O	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1							
2							
3	Projected P2 Average Daily Attendance (ADA)			2,888.85	2,842.27	2,812.20	2,762.73
4	Plus Annual Non-Public School (NPS) ADA			11.02	11.02	11.02	11.02
5	Plus Los Angeles County ADA			6.81	6.81	6.81	6.81
6	Total Projected ADA			2,906.68	2,860.10	2,830.03	2,780.56
7							
8	<u>CBEDS Enrollment Projection</u>						
9	Grades TK - 3			754	772	799	834
10	Grades 4 - 6			645	616	597	577
11	Grades 7 - 8			458	473	460	422
12	Grades 9 - 12			1,110	1,074	1,048	1,020
13	Total CBEDS Enrollment Projection			2,967	2,935	2,904	2,853
14							
15	Unduplicated ELL, Free/Reduced & Foster Youth Count			525	525	525	525
16	Percent over CBEDS			17.69%	17.89%	18.08%	18.40%
17							
18	<u>Projected Funded Average Daily Attendance (ADA)</u>						
19	Grades TK - 3			731.67	736.23	750.82	777.01
20	Grades 4 - 6			647.27	628.44	599.63	581.20
21	Grades 7 - 8			507.80	446.09	458.34	445.73
22	Grades 9 - 12			1,105.63	1,095.92	1,051.31	1,026.09
23	Total Funded ADA Projection			2,992.37	2,906.68	2,860.10	2,830.03
24							
25	Projected COLA			3.700%	3.260%	3.000%	2.800%
26							
27	<u>Projected Base Grant</u>						
28	Grades TK - 3			7,459.00	7,702.00	7,933.00	8,155.00
29	Grades 4 - 6			7,571.00	7,818.00	8,053.00	8,278.00
30	Grades 7 - 8			7,796.00	8,050.00	8,292.00	8,524.00
31	Grades 9 - 12			9,034.00	9,329.00	9,609.00	9,878.00
32							
33	TARGET BASE GRANT						
34	Grades TK - 3			5,457,527	5,670,443	5,956,255	6,336,516
35	Grades 4 - 6			4,900,481	4,913,144	4,828,821	4,811,174
36	Grades 7 - 8			3,958,809	3,591,025	3,800,555	3,799,403
37	Grades 9 - 12			9,988,261	10,223,838	10,102,038	10,135,717
38	TARGET - Base Grant			24,305,078	24,398,450	24,687,669	25,082,810
39							
40	TARGET GRADE SPAN ADJUSTMENTS						
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			567,776	589,720	619,427	658,905
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)			259,823	266,309	262,828	263,705
43	TARGET - Augmentation Grants			827,599	856,029	882,255	922,610
44							
45	TARGET SUPPLEMENTAL GRANT						
46	Target Base + Target Augmentation Grant x 20%			5,026,535	5,050,896	5,113,985	5,201,084
47	Unduplicated Count Percentage - 3 yr Average			15.80%	17.04%	17.69%	17.69%
48	TARGET - Supplemental Grant			794,192	860,673	904,664	920,072
49							
50	TARGET TRANSPORTATION & TIIG GRANTS						
51	Transportation Grant			27,727	27,727	27,727	27,727
52	TIIG Grant			161,924	161,924	161,924	161,924
53	TARGET - Transportation/TIIG Grants			189,651	189,651	189,651	189,651
54	TOTAL LCFF FUNDING			26,116,520	26,304,803	26,664,239	27,115,143
55							
56	<u>Informational Only</u>						
57	Property Taxes	00000.0		14,825,147	14,825,147	14,825,147	14,825,147
58	EPA (Educational Protection Act)	14000.0		1,768,089	1,768,089	1,768,089	1,768,089
59	State Aid	00000.0		9,523,284	9,711,567	10,071,003	10,521,907
60	Total Funded Revenue Limit/LCFF			26,116,520	26,304,803	26,664,239	27,115,143
61							
62	Increase (Decrease) in Funding			1,500,042	188,283	359,436	450,904
63							

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		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1							
2							
64	LCAP Proportionality Percentage Calculation (Informational Only)						
65	Current Year LCFF Funding			26,116,520	26,304,803	26,664,239	27,115,143
66	Transportation and TIIG Funding			189,651	189,651	189,651	189,651
67	Supplemental Concentration Grant at Target			794,192	860,673	904,664	920,072
68	Prior Year Funds spent on Unduplicated Students			652,633	794,192	860,673	904,664
69	INCREASE IN SUPPLEMENTAL GRANT			141,559	66,481	43,991	15,408
70							
71	TOTAL SUPPLEMENTAL GRANT FUNDING			794,192	860,673	904,664	920,072
72	Current Year Funding Available for all Students			25,132,677	25,254,479	25,569,924	26,005,420
73	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS			3.16%	3.41%	3.54%	3.54%
74							
75	Projected Federal Income						
76	Misc. Federal Income			-	-	-	-
77	Special Ed - Local Assistance	33100.0		527,938	548,442	548,442	548,442
78	Special Ed - Federal Preschool	33150.0		6,648	5,295	5,295	5,295
79	Special Ed - Preschool Local Entitlement	33200.0		-	-	-	-
80	Special Ed - Mental Health Funding	33270.0		33,551	32,592	32,592	32,592
81	Special Ed - Preschool Staff Development	33450.0		68	52	52	52
82	Title I	30100.0		322,066	322,066	322,066	322,066
83	Title II - Teacher Quality	40350.0		65,420	65,420	65,420	65,420
84	Title III - Immigrant Student Program	42010.0		20,963	20,963	20,963	20,963
85	Title III - English Learner Student Program	42030.0		29,913	29,913	29,913	29,913
86	Title IV - Student Support/Academic Achievement	42030.0		14,004	-	-	-
87	TOTAL PROJECTED FEDERAL REVENUE			1,020,571	1,024,743	1,024,743	1,024,743
88							
89	Projected Other State Revenue						
90	Mandate Block Grant	8550		124,523	124,523	124,523	124,523
91	Lottery Revenue	8560		655,391	639,209	639,209	639,209
92	Misc. State Income	00000.0		7,586	-	-	-
93	Discretionary One-Time Funding (17/18 - \$147/ADA)	00000.0		-	-	-	-
94	Discretionary One-Time Funding (18/19 - \$184/ADA)	00000.0		549,516	-	-	-
95	Discretionary One-Time Funding (19/20)	00000.0		-	-	-	-
96	Prop 39 - Clean Energy Act	62300.0		-	-	-	-
97	Special Ed - Mental Health Funding	65120.0		178,235	180,990	180,990	180,990
98	Classified Employees Professional Development Grant	73110.0		23,998	-	-	-
99	Low Performing Students Block Grant	75100.0		21,737	-	-	-
100	STRS on Behalf (Accounting Entry Only)	76900.0	Accounting Entry - required in and out of financial statements	1,457,945	1,457,945	1,457,945	1,457,945
101	TOTAL PROJECTED OTHER STATE REVENUE			3,018,931	2,402,667	2,402,667	2,402,667
102							
103	Projected Other Local Revenue						
104	Special Education - Master Plan	8791	State Funding for Special Ed Program Funding from Other School Districts within the SELPA	1,537,010	1,556,668	1,556,668	1,556,668
105	SELPA Reimbursement (Regional Programs)	8710		850,000	850,000	850,000	850,000
106	Subtotal - Special Education Funds			2,387,010	2,406,668	2,406,668	2,406,668
107							
108	Parcel Tax Revenue - Measure E (2021)	8621	Parcel Tax @ \$926.94 per parcel	4,150,000	4,274,500	4,402,735	4,402,735
109	Parcel Tax Revenue - Measure R (2019)	8621	Parcel Tax @ \$366.40 per parcel	1,650,000	1,650,000	1,699,500	1,750,485
110	Subtotal - Parcel Tax Funds			5,800,000	5,924,500	6,102,235	6,153,220
111							
112	Use of Facilities - Chinese School of San Marino	8650		101,742	101,742	101,742	101,742
113	Use of Facilities - City of San Marino (Pool Use)	8650		21,586	21,586	21,586	21,586
114	Use of Facilities - City of San Marino (Facilities)	8650		15,264	15,000	15,000	15,000
115	Use of Facilities - Crown City United Soccer	8650		15,500	15,500	15,500	15,500
116	Use of Facilities - PTAffiliates	8650	Use of Facilities Fees - PTAffiliates Summer School	95,000	95,000	95,000	95,000
117	Use of Facilities - Other Facility Users	8650	Use of Facilities Fees - Athletic Community	63,658	65,000	65,000	65,000
118	Subtotal - Facility Use Income			312,750	313,828	313,828	313,828
119							
120	Interest Earnings	8660	Interest Earnings on General Fund Balances - County Treasury	76,181	60,000	60,000	60,000
121	Subtotal - Interest Income			76,181	60,000	60,000	60,000
122							

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		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1							
2							
123	SMSF Annual Campaign Grant	00400.0	SMSF Annual Grant to SMUSD - Funding 21 Teaching Positions in 2018-19	2,000,000	2,000,000	2,000,000	2,000,000
124	SMSF Supplemental Grant - 2017/18	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	104,000	-	-	-
125	SMSF Supplemental Grant - 2018/19	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	35,000	-	-	-
126	SMSF Supplemental Grant - 2019/20	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	-	-	-	-
127	SMSF Supplemental Grant - Elementary VAPA	99400.0	Elementary VAPA Funding for Band & Orchestra - 2018-19 Last Year	-	-	-	-
128	Subtotal - SMSF Funds			2,139,000	2,000,000	2,000,000	2,000,000
129							
130	Parent Donations	991xx.0	Infosnap & Other Parent Donations	429,265	54,701	54,701	54,701
131	Donations - HMS ASB	99600.0		350,074	-	-	-
132	Donations - SMHS ASB	99600.0		92,909	-	-	-
133	Donations - Curriculum Lab	0000210	Donations based on Currl Lab Usage	15,000	15,000	15,000	15,000
134	Donations - Talent Bank	0000280	Elementary Field Trip Donations for Trips & Salaries/Benefits of Coordinator	91,900	90,000	90,000	90,000
135	Donations - PTA Council (Curr Lab)	0002000	PTA/PTSA Donations for Salaries/Benefits of Coordinator	21,910	19,786	19,786	19,786
136	Donations - Carver PTA	1002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	247,481	258,051	258,051	258,051
137	Donations - Carver Enrichment	1008000	Donations - Scrip	26,000	-	-	-
138	Donations - Valentine PTA	2002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	257,648	263,359	263,359	263,359
139	Donations - Huntington PTA	3002000	PTA Donations - Allocations	209,750	-	-	-
140	Donations - Huntington ASB	3003000	ASB Donations	1,020	-	-	-
141	Donations - SMHS PTA	4002000	PTSA Donations - Allocations	71,681	-	-	-
142	Donations - SMHS ASB	4003000	ASB Donations	10,601	-	-	-
143	Subtotal - Parent Donations			1,825,239	700,897	700,897	700,897
144							
145	Other Donations	00000.0		31,410	-	-	-
146	Donations - COP Debt Services (July 2018 - 2021)	00000.0	Barth Family Donation for COP Debt Service Payment	365,175	412,775	463,000	-
147	JPA Reimbursements	00000.0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs	450,113	-	-	-
148	OPEB - PARS 115 Trust Funds	00000.0	Reimbursement for Retiree Health Cost	36,133	36,209	57,174	61,619
149	Partnership for Awareness - Wellness Grant	99400.0	Donation for Wellness Initiative	10,000	-	-	-
150	City of San Marino Grant - Prop A Transportation	99400.0	City of San Marino Reimbursement for Extra-Curricular Transportation	110,000	110,000	110,000	110,000
151	Subtotal - Misc. Income			1,002,831	558,984	630,174	171,619
152	TOTAL PROJECTED OTHER LOCAL REVENUE			13,543,011	11,964,877	12,213,802	11,806,232
153	TOTAL PROJECTED REVENUE			43,699,033	41,697,090	42,305,451	42,348,785
154							
155	Projected Expenditures						
156	Teachers' Salaries	11xx	Teachers Salaries, incl Hourly, Stipends & Substitutes	14,139,528	14,275,470	14,275,470	13,587,470
157	Pupil Support Salaries	12xx	Counselors, Psychologists, Speech and Language, etc.	1,778,828	1,823,174	1,823,174	1,539,374
158	Supervisors' and Administrators' Salaries	13xx	Supl, Principals, AP's, Dir, of Sp Ed	1,413,415	1,587,226	1,587,226	1,587,226
159	Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist	92,377	74,736	74,736	74,736
160	Certificated Step/Column		Increases in Salary Costs Based on SMTA Salary Step (3.5%) & Column (5.30%) and Certificated Mgmt Step (4.5%) Increases	-	60,000	260,000	520,000
161	Certificated Budget Reductions		Savings in Certificated Salaries	-	-	(971,800)	(619,200)
162	Subtotal - Certificated Salaries	1xxx		17,424,148	17,820,606	17,048,806	16,689,606
163							
164	Instructional Salaries	21xx	Classroom Instructional Aides	2,352,337	2,378,828	2,378,828	2,258,828
165	Support Salaries	22xx	M&O, Health Aides, Stage Crew, Library Media Specialists	2,303,348	2,228,321	2,228,321	2,228,321
166	Supervisors' and Administrators' Salaries	23xx	Classified Management Asst. Supts, CTO, Directors, and Managers	1,087,025	1,112,137	1,112,137	1,112,137
167	Clerical, Technical and Office Salaries	24xx	Clerks/Secretaries, Administrative & Tech Staff	2,260,180	2,315,551	2,315,551	2,315,551
168	Other Classified Salaries	29xx	Speech and Language Aide, Community Liason	374,943	380,830	380,830	380,830
169	Classified Step/Column		Increases in Salary Costs Based on Salary Step (5.30%) and Longevity Increases for Yrs 10, 15, 20	-	-	160,000	320,000
170	Classified Budget Reductions		Savings in Classified Salaries	-	-	(120,000)	-
171	Subtotal - Classified Salaries	2xxx		8,377,833	8,415,667	8,455,667	8,615,667
172							

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-25-19

	A	B	C	G	K	O	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1							
2							
173	STRS	31xx	STRS Employer Contributions	2,711,086	2,775,499	2,845,441	2,902,685
174	STRS on Behalf (Accounting Entry Only)	31xx	Accounting Entry - required in and out of financial statements	1,457,945	1,457,945	1,457,945	1,457,945
175	PERS	32xx	PERS Employer Contributions	1,484,634	1,500,476	1,729,903	1,947,845
176	OASDI/Medicare	33xx	Statutory Benefits for Employees s,t OASDI and Medicare Deductions	941,034	948,170	948,170	924,898
177	Health and Welfare	34xx	Employee Health Benefits for Medical, Dental, Vision, Life, and Wellness	2,733,461	2,927,823	2,927,823	2,765,823
178	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	12,946	13,137	13,137	12,591
179	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries	517,641	524,874	524,874	503,038
180	Other Employee Benefits	39xx	Cash in Lieu for Medical, Payment to PARS for Early Retirement Incentive Programs (2016 SMTA) (2017 CSEA)	306,611	236,400	236,400	236,400
181	STRS/PERS Increase		Increase in Employer Contributions	-	299,369	479,402	61,705
182	Employee Benefits related to Step/Column		Increases in Benefits Based on Adjustments in Step and Column Salary Placements	-	12,120	210,000	420,000
183	Employee Benefit Adjustments		Adjustments in Employee Benefits as a result of Adjustments in Salaries	-	-	(411,870)	(215,890)
184	Subtotal - Employee Benefits	3xxx		10,165,358	10,695,813	10,961,225	11,017,040
185							
186	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	273,561	79,744	79,744	79,744
187	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	2,101,011	1,191,048	1,107,584	1,063,703
188	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	155,334	101,000	101,000	101,000
189	Subtotal - Book and Supplies	4xxx		2,529,906	1,371,792	1,288,328	1,244,447
190							
191	Sub-Agreements for Services	51xx	Non-Public School Agreements	832,628	800,000	800,000	800,000
192	Travel and Conferences	52xx	Mileage and Conferences	119,752	80,750	80,750	80,750
193	Dues and Memberships	53xx	District memberships (ACSA, CSBA, CASBO, CIF, CASH, CODESP, etc.)	32,286	20,000	20,000	20,000
194	Insurance	54xx	West San Gabriel JPA insurance for Property and Liability	226,904	250,000	250,000	250,000
195	Utilities	55xx	Utility Costs - Electrical, Gas, Water	815,500	850,000	850,000	850,000
196	Rentals and Repairs	56xx	Rentals, Leases, Repairs and Non-Capitalized Improvements	297,696	203,000	203,000	203,000
197	Transfers of Direct Costs	57xx	Curriculum Lab Usage & Food Service Transfers	50,000	50,000	50,000	50,000
198	Professional/Consulting and Operating Services	58xx	Legal, Election & Audit Costs; Consultants; Field Trips; Transportation, etc	2,853,394	1,592,464	1,492,464	1,492,464
199	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	177,879	204,427	204,427	204,427
200	Subtotal - Operating Services	5xxx		5,406,039	4,050,641	3,950,641	3,950,641
201							
202	Land Improvements	61xx	Athletic Field/Parking Lot Improvements	187,846	-	-	-
203	Buildings and Improvements to Buildings	62xx	Carpeting; LED Lighting Project; Classroom Renovations	251,252	50,000	50,000	50,000
204	Equipment	64xx	Chormebooks; Classroom Furniture, HVAC Equipment	404,820	260,000	160,000	160,000
205	Subtotal - Equipment	6xxx		843,918	310,000	210,000	210,000
206							
207	Tuition/Excess Costs	71xx	LACOE; SELPA Excess Cost	145,000	145,000	145,000	145,000
208	Debt Service	74xx	COP Debt Service Payment - Offset by Barth Donation through July 2021	365,175	412,775	463,000	466,400
209	Subtotal - Other Outgo			510,175	557,775	608,000	611,400
210							
211	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)	-	-	-	-
212	Subtotal - Indirect Support	73xx		-	-	-	-
213	TOTAL EXPENDITURES			45,257,377	43,222,294	42,522,667	42,338,801
214							
215	Excess/(Deficiency) of Revenue over Expenditures			(1,558,344)	(1,525,204)	(217,216)	9,984
216							
217	Other Financing Sources/Uses						
219	Transfer to Health & Welfare Fund	Fd 17.0	Based on Negotiated Agreements with SMTA and CSEA	-	9,909	-	-
220	Transfer in from Deferred Maintenance Fund	Fd 17.2	Transfer of Funds to Bridge Difference between Revenues and Expenditures	-	300,000	-	-
221	Transfer in from Cash Flow Fund	Fd 17.2	Transfer of Funds to Bridge Difference between Revenues and Expenditures	695,000	1,306,850	-	-
222	Transfer to Capital Projects Fund	Fd 40.0		(15,500)	(15,500)	(15,500)	(15,500)
223	Contribution to Special Education	65000.0	General Funds Contributed to Special Education	-	-	-	-
224	Contribution to Maintenance & Operations	81500.0	Maintenance and Operations charged to Restricted Program based on State Accounting Standards	-	-	-	-
225	TOTAL OTHER SOURCES/(USES)			679,500	1,601,259	(15,500)	(15,500)
226							

SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-25-19

	A	B	C	G	K	O	S
		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
1							
2							
227	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	(878,844)	76,055	(232,716)	(5,516)
228							
229	Projected Beginning Balance - July 1		Prior Year Ending Balance = Current Year Beginning Balance	2,507,783	1,643,131	1,719,186	1,486,470
230	Restatement			14,192	-	-	-
231							
232	Projected Ending Balance - June 30		Beginning Balance plus Revenues less Expenditures and Other Sources/uses	1,643,131	1,719,186	1,486,470	1,480,954
233							
234	Components of Ending Fund Balance						
235	Designated for Economic Uncertainties Percentage		Required Percentage for Districts 1000 - 5000 ADA	3.00%	3.00%	3.00%	3.00%
236	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out School Site Donations from Parents, PTA/PTSA, etc.	1,358,186	1,297,134	1,276,145	1,270,629
237	Assigned for Carryover - School Site Donations		A Fund established to support emergency payroll corrections, etc. Audited by the Independent Auditor Annually.	177,141	314,248	102,521	102,521
241	Revolving Fund		The Value of Goods in the Warehouse at Year End	100,000	100,000	100,000	100,000
242	Warehouse Stores			7,804	7,804	7,804	7,804
243							
244	Unappropriated Amount			-	-	-	-

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Estimated Actuals Financial Report
Summary by Fund**

	A	B	C	D	E	F	G	H	I	J	L	M
1					Fund 01.0	Fund 13.0	Fund 14.0	Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	Total
2			Unrestricted	Restricted	COMBINED GENERAL FUND	Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3	Beginning Balance July 1, 2018		1,575,407	946,568	2,521,975	85,528	649,464	9,709	2,809,350	290,325	6,886,221	13,252,572
4												
5	Revenues											
6	State Revenues (LCFF)		25,354,109	762,411	26,116,520	-	-	-	-	-	-	26,116,520
7	Federal Revenue		-	1,020,571	1,020,571	95,000	-	-	-	-	-	1,115,571
8	Other State Revenue		1,154,765	1,864,166	3,018,931	5,500	-	-	-	-	-	3,024,431
9	Other Local Revenue		9,071,762	4,471,249	13,543,011	771,500	9,000	150	25,500	166,000	1,716,610	16,231,771
10	Total Revenues		35,580,636	8,118,397	43,699,033	872,000	9,000	150	25,500	166,000	1,716,610	46,488,293
11												
12	Expenditures											
13	Certificated Salaries		14,462,847	2,961,301	17,424,148	-	-	-	-	-	-	17,424,148
14	Classified Salaries		5,513,286	2,864,547	8,377,833	443,669	-	-	-	-	-	8,821,502
15	Employee Benefits		6,535,127	3,630,231	10,165,358	139,228	-	-	-	-	-	10,304,586
16	Supplies		802,424	1,727,482	2,529,906	334,869	-	-	-	-	5,500	2,870,275
17	Operating Services		2,907,825	2,498,214	5,406,039	(31,569)	110,000	-	-	40,000	101,778	5,626,248
18	Capital Outlay/Equipment		475,814	368,104	843,918	-	244,000	-	-	410,000	8,349,500	9,847,418
19	Other Outgo		435,175	75,000	510,175	-	-	-	-	-	-	510,175
20	Indirect Support		(97,490)	97,490	-	-	-	-	-	-	-	-
21	Total Expenditures		31,035,008	14,222,369	45,257,377	886,197	354,000	-	-	450,000	8,456,778	55,404,352
22												
24	Other Financing Sources/Uses		(4,580,425)	5,259,925	679,500	-	-	-	(1,533,000)	-	853,500	-
25												
26	Net Incr/Decr in Fund Balance		(34,797)	(844,047)	(878,844)	(14,197)	(345,000)	150	(1,507,500)	(284,000)	(5,886,668)	(8,916,059)
27												
28	Projected Balance June 30, 2019		1,540,610	102,521	1,643,131	71,331	304,464	9,859	1,301,850	6,325	999,553	4,336,513
29												
30	Components of Ending Fund Balance:											
31	Revolving Cash		100,000	-	100,000	612	-	-	-	-	-	100,612
32	Stores		7,804	-	7,804	11,464	-	-	-	-	-	19,268
33	Assigned for Food Svc Operations		-	-	-	59,255	-	-	-	-	-	59,255
34	Assigned for Def. Maint. Projects		-	-	-	-	304,464	-	-	-	-	304,464
35	Assigned for H&W Increase		-	-	-	-	-	9,859	-	-	-	9,859
36	Assigned for Cash Flow		-	-	-	-	-	-	1,301,850	-	-	1,301,850
37	Assigned for Capital Projects-BAC		-	-	-	-	-	-	-	-	857,090	857,090
38	Assigned for Capital Projects-Other		-	-	-	-	-	-	-	6,325	142,463	148,788
39	Assigned for Econ. Uncertainties		1,358,186	-	1,358,186	-	-	-	-	-	-	1,358,186
40	Assigned for Carryover		74,620	102,521	177,141	-	-	-	-	-	-	177,141
42	Unappropriated Amount		-	-	-	-	-	-	-	-	-	-

**SAN MARINO UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget Financial Report
Summary by Fund**

Bd Mtg 06-25-19

	A	B	C	D	E	F	G	H	I	J	L	M
1					Fund 01.0	Fund 13.0	Fund 14.0	Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	Total
2			Unrestricted	Restricted	COMBINED GENERAL FUND	Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3		Projected Balance July 1, 2019	1,540,610	102,521	1,643,131	71,331	304,464	9,859	1,301,850	6,325	999,553	4,336,513
4												
5		Revenues										
6		State Revenues (LCFF)	25,765,423	539,380	26,304,803	-	-	-	-	-	-	26,304,803
7		Federal Revenue	-	1,024,743	1,024,743	95,000	-	-	-	-	-	1,119,743
8		Other State Revenue	597,663	1,805,004	2,402,667	5,500	-	-	-	-	-	2,408,167
9		Other Local Revenue	8,747,312	3,217,565	11,964,877	750,000	500	50	5,000	155,000	5,000	12,880,427
10		Total Revenues	35,110,398	6,586,692	41,697,090	850,500	500	50	5,000	155,000	5,000	42,713,140
11												
12		Expenditures										
13		Certificated Salaries	14,790,398	3,030,208	17,820,606	-	-	-	-	-	-	17,820,606
14		Classified Salaries	5,506,691	2,908,976	8,415,667	448,105	-	-	-	-	-	8,863,772
15		Employee Benefits	6,903,368	3,792,445	10,695,813	151,455	-	-	-	-	-	10,847,268
16		Supplies	821,873	549,919	1,371,792	314,000	-	-	-	-	-	1,685,792
17		Operating Services	2,250,659	1,799,982	4,050,641	(25,400)	4,964	-	-	-	20,000	4,050,205
18		Capital Outlay/Equipment	310,000	-	310,000	-	-	-	-	161,325	857,090	1,328,415
19		Other Outgo	482,775	75,000	557,775	-	-	-	-	-	-	557,775
20		Indirect Support	(95,704)	95,704	-	-	-	-	-	-	-	-
21		Total Expenditures	30,970,060	12,252,234	43,222,294	888,160	4,964	-	-	161,325	877,090	45,153,833
22												
24		Other Financing Sources/Uses	(4,064,283)	5,665,542	1,601,259	-	(300,000)	(9,909)	(1,306,850)	-	15,500	-
25												
26		Net Incr/Decr in Fund Balance	76,055	-	76,055	(37,660)	(304,464)	(9,859)	(1,301,850)	(6,325)	(856,590)	(2,440,693)
27												
28		Projected Balance June 30, 2019	1,616,665	102,521	1,719,186	33,671	-	-	-	-	142,963	1,895,820
29												
30		Components of Ending Fund Balance:										
31		Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
32		Stores	7,804	-	7,804	11,464	-	-	-	-	-	19,268
33		Assigned for Food Svc Operations	-	-	-	21,595	-	-	-	-	-	21,595
38		Assigned for Capital Projects-Other	-	-	-	-	-	-	-	-	142,963	142,963
39		Assigned for Econ. Uncertainties	1,297,134	-	1,297,134	-	-	-	-	-	-	1,297,134
40		Assigned for Carryover	211,727	102,521	314,248	-	-	-	-	-	-	314,248
42		Unappropriated Amount	-	-	-	-	-	-	-	-	-	-