

**SAN MARINO UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES**

To: Dr. Jeff Wilson, Superintendent

Submitted by: Linda de la Torre, Assistant Superintendent, Administrative Services

Prepared by: Vangie Lingat, Director of Accounting

Date: June 23, 2020

**Subject: 2020-21 PROPOSED DISTRICT BUDGET AND LONG RANGE
FINANCIAL PROJECTIONS FOR 2021-22 AND 2022-23 FISCAL
YEARS**

It is recommended that the Board of Education adopt the 2020-21 Proposed Budget and Long Range Financial Projections for 2021-22 and 2022-23.

The 2020-21 Proposed District Budget “Proposed Budget” and Long-Range Financial Projections (Attachment 1) 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 2020-21 through 2022-23 (Attachment 2).

Revenue Assumptions

Student Enrollment/Average Daily Attendance

Total student enrollment, for budget planning purposes, is projected at 2,866 in 2020-21, 2,794 in 2021-22, and 2,716 in 2022-23. The projected enrollment in 2020-21 is slightly less (43 students) than in the current year at 2,909. Total enrollment is based on the California Basic Educational Data System (CBEDS), and Average Daily Attendance (ADA) projections are based on the District’s P2 ADA adjusted for future year estimated student counts. For budgeting purposes, the District’s LCFF funded Average Daily Attendance (ADA) is projected at 2,847.11 for 2020-21, 2,792.27 in 2021-22, and 2,722.43 in 2022-23 (Attachment 3).

Cost of Living Allowance (COLA)

With the uncertainties due to the pandemic, the Governor revised the COLA projection from 2.29% in January to a negative 7.92% COLA in May. The decline in ADA and the negative COLA equates to a reduction of \$2,606,362 in LCFF revenues over the prior year’s LCFF funding.

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. The projected funding for Grade Span Adjustment is less than prior year as negative COLA was applied to the per pupil funding.

Supplemental Grant and Proportionality Percentage

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 444 students or 15.45% of its total population identified as Unduplicated Count students. The state uses a 3-year average for LCFF supplemental funding calculation purposes.

Under LCFF, the District must demonstrate quantitative and qualitative enhanced services for Unduplicated Count students. In 2020-21, \$872,647 is budgeted to help serve and support the District's Unduplicated Count students.

Proportionality Percentage is the percentage of Supplemental Grant over LCFF Base Grant and Grade Span Adjustment 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. These funds have helped the District in offsetting the required increases in contributions for CalSTRS and CalPERS. The Governor's May Revise does not include additional one-time discretionary funding. This represents a loss of \$167,546 in the District's state revenues for the 2020-21 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 Funding

The State Budget includes special education funding for SELPAs at a base rate of \$645 per ADA based on a three-year rolling average ADA. The District Budget does not reflect this funding level and 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), Title II (Teacher Quality Improvement), and Title III (Limited English Proficiency Program).

The District also receives limited federal funding for special education. The projected \$523,682 in federal special education revenues supports 6.82% 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.

San Marino Schools Foundation "We Are San Marino" Campaign

The Foundation initiated the "We Are San Marino" Campaign in April 2020 to help save certificated positions. At the end of May 2020, the Foundation reached its campaign goal of \$1.2M to provide funding for 14 certificated positions.

Parcel Tax Revenues

The District has two parcel taxes: Measure R and Measure E. Measure R is projected at \$376.98 per parcel for the 2020-21 tax year, with an annual CPI adjustment in future years. These funds support 13.27 FTE, including 2.00 FTE elementary teaching positions, 3.80 FTE middle school teaching positions, 4.00 FTE high school teaching positions, 1.00 FTE high school counselor, 0.47 FTE instructional media specialist position, and 2.00 FTE technology support positions.

Measure E is projected at \$983.39 per parcel for the 2020-21 tax year, with an annual CPI adjustment in future years. Measure E provides the District with an estimated \$4.2 million annually. These funds support a total of 34.80 FTE positions including 8.00 FTE elementary teaching positions, 8.00 FTE middle school teaching positions, 13.80 FTE high school teaching positions, 1.00 FTE middle school counselor, 1.00 FTE high school counselor, and 3.00 FTE technology support positions. The Board of Education will begin the planning process for an election calling for the renewal of Measure E in 2021-22.

Together, the parcel taxes provide the District with an estimated \$5.8 million annually in funding for 48.07 FTE 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 (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 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

In response to the altered work environment brought on by the COVID-19 crisis, the District is faced with modifying classrooms, office spaces, restrooms, common spaces, procedures and practices to ensure a safe transition to the 2020–21 school year for employees and students. This District will need to make provisions for employee leaves, employee training requirements, workplace behaviors and practices, and what to do when employees are not able to return to work due to a health, safety, or child care issue. This Pandemic has created the need to spend monies that were not previously budgeted in an amount yet to be determined. The District has submitted the application to the Federal Emergency Management Agency [FEMA] to be reimbursed for these expenses; however, we don't know how much we will be reimbursed, if at all.

Certificated and Classified Salaries

Certificated and classified salaries have been adjusted to reflect step and column adjustments. The Budget Assumptions listing (Attachment 4) provides further details on the District's projected salary and benefit assumptions.

Health Benefits

For the 2020-21 year, Kaiser HMO rates increased by 4.3%, and Blue Shield HMO and PPO rates increased by 4.44%. 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.

District Funded - Major Medical Annual Contributions for Benefit-Eligible Employees

Tier	2020-21 Blue Shield PPO Contribution	2020-21 Kaiser and Blue Shield HMO Plans
Employee Only	\$ 6,500	100%
Two-Party	\$ 9,500	70%
Family	\$12,500	70%

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. For 2020-21, there was no increase in life insurance premium costs, vision insurance premium increased by 8.90%, Delta Dental HMO insurance premium increased by 3.0% and Delta Dental PPO insurance premium decreased by 1.50%.

Retirement Benefits

The Governor's May Revise proposed redirecting funds to lower contribution rates 2020-21 and 2021-22. CalSTRS and CalPERS employer rates are projected to increase incrementally in future years. This remains to be a concern for all school districts.

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 May Revise)

	2019-20	2020-21	2021-22	2022-23
CalSTRS	17.10%	16.15%	16.02%	18.10%
CalPERS	19.721%	20.70%	22.84%	25.50%
Cost Increase	\$334,740	-\$654,453	\$125,576	\$492,799

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 and accounted for separately. Accountability reports are provided 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 \$158,602 from the Cash Flow Fund is included in the Proposed Budget to help bridge the gap between the District's total revenues and expenditures in 2020-21.

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 2020-21 year is 8.16%. This results in an offset of \$84,291 to General Fund expenditures in 2020-21 and in future years.

2020-21 Bridging the Budget Gap

The District projected deficit was previously reported, as of Second Interim, at approximately \$3 million for 2020-21. To address the projected budget gap, a transfer of \$158,602 from the Cash Flow Fund is included in the Proposed Budget. An early retirement program was offered in 2019-20, 17 certificated and 12 classified employees took advantage of this program offered through PARS. In addition, particular kinds of services were reduced for both certificated and classified positions. Total budget savings based on retirements, layoffs and attrition total \$5 million. Reductions in budgets for supplies, services and equipment needs are also included. Only emergency repairs and critical technology needs will be 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

The economic impact of the COVID-19 pandemic will not be known for months and years. With the high rate of unemployment and the growing number of Californians needing to access state safety net services, the State's shortfall is growing. The May Revise projects 0% COLA for 2021-22 and 2022-23.

Based on current projections, the District's 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 2021-22, the District will continue to 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 2021-22 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. A Summary by Fund (Attachment 5) provides a listing of all District Funds which includes revenue and expenditure projections

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, 2020 is \$14,422, with a projected ending balance as of June 30, 2021 equal to \$15,852.

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.

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, 2020 is \$335,806, with a projected ending balance as of June 30, 2021 equal to \$318,806.

Health Benefits Fund 17.0

Funds in the Health Benefits Fund are restricted to offset future health benefit premium increases. This fund is projected to be fully spent by June 30, 2020.

Cash Flow Fund 17.2

The District's Other Post Employment Benefits (OPEB) 115 Trust of \$782,936 was dissolved in 2019-20 and the funds were deposited into the Cash Flow fund. The Proposed Budget includes a transfer of \$158,602 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 \$1,628,648, with a projected ending balance as of June 30, 2021 equal to \$1,485,046.

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 are projected at \$105,000 in 2020-21. The projected beginning balance as of July 1, 2020 is \$333,288, with a projected ending balance as of June 30, 2021 equal to \$288,288.

2021-22 Proposed Budget
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Capital Projects and Improvement Fund 40.0

The Capital Projects and Improvement Fund represents restricted donations for the Titan Field and Track improvements, and alumni tiles. The projected beginning balance as of July 1, 2020 is \$198,204 and the projected ending balance as of June 30, 2021 equal to \$175,204.

Next Steps – Budget Updates

In August, the District Budget will be updated based on the State Budget. With this budget update, the District will be submitting a Fiscal Stabilization Plan Resolution that will outline plans for revenue enhancements and/or expenditure reductions.

SAN MARINO UNIFIED SCHOOL DISTRICT
2020-21 Proposed Adopted Budget Financial Reporting
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	B	C	G	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1		Resource, Object or Location	Notes	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected Estimated Actuals 2019-20	Unrestricted	Special Education	Restricted	Projected Budget 2020-21	Unrestricted	Special Education	Restricted	Projected Budget 2021-22	Unrestricted	Special Education	Restricted	Projected Budget 2022-23
2																				
3	Projected P2 Average Daily Attendance (ADA)			2,888.85	2,767.67	58.64		2,826.31	2,712.83	58.64		2,771.47	2,643.19	58.64		2,701.83	2,567.33	58.64		2,625.97
4	Plus Annual Non-Public School (NPS) ADA			13.28		14.02		14.02		14.00		14.00		14.00		14.00		14.00		14.00
5	Plus Los Angeles County ADA			7.02	6.94			6.94	6.80			6.80	6.80			6.80	6.80			6.80
6	Total Projected ADA			2,909.15	2,774.61	72.66	-	2,847.27	2,719.63	72.64	-	2,792.27	2,649.99	72.64	-	2,722.63	2,574.13	72.64	-	2,646.77
7																				
8	CBEDS Enrollment Projection				SMUSD	NPS	County		SMUSD	NPS	County		SMUSD	NPS	County		SMUSD	NPS	County	
9	Grades TK - 3			754	779			779	793	-		793	805	-		805	816	-		816
10	Grades 4 - 6			645	616	3		619	604	3		607	588	3		591	575	3		578
11	Grades 7 - 8			458	461	2		463	453	2		455	423	2		425	406	2		408
12	Grades 9 - 12			1,110	1,038	10	7	1,055	1,001	10	7	1,018	963	10	7	980	904	10	7	921
13	Total CBEDS Enrollment Projection			2,967	2,894	15	7	2,916	2,851	15	7	2,873	2,779	15	7	2,801	2,701	15	7	2,723
14																				
15	Unduplicated ELL, Free/Reduced & Foster Youth Count			525	444			444	444			444	444			444	444			444
16	Percent over CBEDS			17.69%	15.23%			15.23%	15.45%			15.45%	15.85%			15.85%	16.31%			16.31%
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		Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	
19	Grades TK - 3			731.67	728.15	7.97	-	736.12	743.49	14.04	-	757.53	756.52	14.04	-	770.56	768.16	14.04	-	782.20
20	Grades 4 - 6			647.77	613.88	11.94	2.29	628.11	597.90	6.19	2.31	606.40	581.02	6.19	2.31	589.52	565.50	6.19	2.31	574.00
21	Grades 7 - 8			508.35	434.60	10.35	0.97	445.92	440.38	12.98	0.98	454.34	427.53	12.98	0.98	441.49	398.43	12.98	0.98	412.39
22	Grades 9 - 12			1,107.05	1,063.35	18.61	17.55	1,099.51	985.90	25.43	17.51	1,028.84	947.76	25.43	17.51	990.70	910.90	25.43	17.51	953.84
23	Total Funded ADA Projection			2,994.84	2,839.98	48.87	20.81	2,909.66	2,767.67	58.64	20.80	2,847.11	2,712.83	58.64	20.80	2,792.27	2,642.99	58.64	20.80	2,722.43
24																				
25	Projected COLA			3.700%	3.260%			3.260%	-7.920%			-7.920%	0.000%			0.000%	0.000%			0.000%
26																				
27	Projected Base Grant				PY Base	COLA			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	(610.00)		7,092.00	7,092.00	-		7,092.00	7,092.00	-		7,092.00
29	Grades 4 - 6			7,571.00	7,571.00	247.00		7,818.00	7,818.00	(619.00)		7,199.00	7,199.00	-		7,199.00	7,199.00	-		7,199.00
30	Grades 7 - 8			7,796.00	7,796.00	254.00		8,050.00	8,050.00	(638.00)		7,412.00	7,412.00	-		7,412.00	7,412.00	-		7,412.00
31	Grades 9 - 12			9,034.00	9,034.00	295.00		9,329.00	9,329.00	(739.00)		8,590.00	8,590.00	-		8,590.00	8,590.00	-		8,590.00
32																				
33	TARGET BASE GRANT																			
34	Grades TK - 3			5,457,527	5,608,211	61,385		5,669,596	5,272,831	99,572		5,372,403	5,365,240	99,572		5,464,812	5,447,791	99,572		5,547,363
35	Grades 4 - 6			4,904,267	4,799,314	111,250		4,910,564	4,304,282	61,192		4,365,474	4,182,763	61,192		4,243,955	4,071,035	61,192		4,132,227
36	Grades 7 - 8			3,963,097	3,498,530	91,126		3,589,656	3,264,097	103,472		3,367,569	3,168,852	103,472		3,272,324	2,953,163	103,472		3,056,635
37	Grades 9 - 12			10,001,090	9,983,523	273,806		10,257,329	8,527,293	310,443		8,837,736	8,199,756	310,357		8,510,113	7,883,129	310,357		8,193,486
38	TARGET - Base Grant			24,325,981	23,889,578	537,567		24,427,145	21,368,503	574,679		21,943,182	20,916,611	574,593		21,491,204	20,355,118	574,593		20,929,711
39																				
40	TARGET GRADE SPAN ADJUSTMENTS																			
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			567,776	583,248	6,384		589,632	548,696	10,362		559,058	558,312	10,362		568,674	566,902	10,362		577,264
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$235)			260,157	260,080	7,100		267,180	221,372	8,059		229,431	212,867	8,059		220,926	204,647	8,059		212,706
43	TARGET - Augmentation Grants			827,933	843,328	13,484		856,812	770,068	18,421		788,489	771,179	18,421		789,600	771,549	18,421		789,970
44																				
45	TARGET SUPPLEMENTAL GRANT																			
46	Target Base + Target Augmentation Grant x 20%			5,030,783	4,946,581	110,210		5,056,791	4,427,714	118,620		4,546,334	4,337,558	118,603		4,456,161	4,225,333	118,603		4,343,936
47	Unduplicated Count Percentage - 3 yr Average			15.80%	16.22%	16.22%		16.22%	16.13%	16.13%		16.13%	15.51%	15.51%		15.51%	15.86%	15.86%		15.86%
48	TARGET - Supplemental Grant			794,864	802,336	17,876		820,212	714,191	19,133		733,324	672,756	18,395		691,151	670,138	18,810		688,948
49																				
50	TARGET TRANSPORTATION & TIIG GRANTS																			
51	Transportation Grant			27,727		27,727		27,727		24,954		24,954		24,954		24,954		24,954		24,954
52	TIIG Grant			161,924	161,924			161,924	145,732			145,732	145,732			145,732	145,732			145,732
53	TARGET - Transportation/TIIG Grants			189,651	161,924	27,727		189,651	145,732	24,954		170,686	145,732	24,954		170,686	145,732	24,954		170,686
54																				
55	Prior Year Adjustment			28,603	(51,777)			(51,777)				-								
56	TOTAL LCFF FUNDING			26,167,032	25,645,389	596,654	-	26,242,043	22,998,494	637,187	-	23,635,681	22,506,278	636,363	-	23,142,641	21,942,537	636,778	-	22,579,315
57																				
58	Informational Only																			
59	Property Taxes	00000.0		15,113,216	15,923,791			15,923,791	15,923,791			15,923,791	15,923,791			15,923,791	15,923,791			15,923,791
60	EPA (Educational Protection Act)	14000.0		1,037,383	581,790			581,790	581,790			581,790	581,790			581,790	581,790			581,790
61	State Aid	00000.0		10,016,433	9,139,808	596,654		9,736,462	6,492,913	637,187		7,130,100	6,000,697	636,363		6,637,060	5,436,956	636,778		6,073,734
62	Total Funded Revenue Limit/LCFF			26,167,032	25,645,389	596,654	-	26,242,043	22,998,494	637,187	-	23,635,681	22,506,278	636,363	-	23,142,641	21,942,537	636,778	-	22,579,315
63																				
64	Increase (Decrease) in Funding			1,550,554				75,011				(2,606,362)				(493,040)				(563,326)
65																				

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1		Resource, Object or Location	Notes	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected Estimated Actuals 2019-20	Unrestricted	Special Education	Restricted	Projected Budget 2020-21	Unrestricted	Special Education	Restricted	Projected Budget 2021-22	Unrestricted	Special Education	Restricted	Projected Budget 2022-23
2																				
66	LCAP Proportionality Percentage Calculation (Informational Only)																			
67	Current Year LCFF Funding			26,167,032				26,242,043				23,635,681				23,142,641				22,579,315
68	Transportation and TIIG Funding			189,651				189,651				170,686				170,686				170,686
69	Supplemental Concentration Grant at Target			794,864				820,212				733,324				691,151				688,948
70	Prior Year Funds spent on Unduplicated Students			692,472				794,864				820,212				733,324				691,151
71	INCREASE IN SUPPLEMENTAL GRANT			102,392				25,348				(86,888)				(42,173)				(2,203)
72																				
73	TOTAL SUPPLEMENTAL GRANT FUNDING			794,864				820,212				733,324				691,151				688,948
74	Current Year Funding Available for all Students			25,182,517				25,232,180				22,731,671				22,280,804				21,719,681
75	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS			3.16%				3.25%				3.23%				3.10%				3.17%
76																				
77	Projected Federal Income																			
79	Special Ed - Local Assistance	33100.0		527,938		531,214		531,214		489,015		489,015		489,015		489,015		489,015		489,015
80	Special Ed - Federal Preschool	33150.0		6,648		6,367		6,367		4,064		4,064		4,064		4,064		4,064		4,064
81	Special Ed - Mental Health Funding	33270.0		33,551		32,881		32,881		30,562		30,562		30,562		30,562		30,562		30,562
82	Special Ed - Preschool Staff Development	33450.0		68		64		64		41		41		41		41		41		41
83	Title I	30100.0		316,206			319,532	319,532			317,370	317,370			317,370	317,370			317,370	317,370
84	Title II - Teacher Quality	40350.0		68,601			58,487	58,487			58,467	58,467			58,467	58,467			58,467	58,467
85	Title III - Immigrant Student Program	42010.0		22,325			-	-			-	-			-	-			-	-
86	Title III - English Learner Student Program	42030.0		32,260			36,943	36,943			36,943	36,943			36,943	36,943			36,943	36,943
87	Title IV - Student Support/Academic Achievement	42030.0		14,385			23,933	23,933			-	-			-	-			-	-
88	TOTAL PROJECTED FEDERAL REVENUE			1,021,982	-	570,526	438,895	1,009,421	-	523,682	412,780	936,462	-	523,682	412,780	936,462	-	523,682	412,780	936,462
89																				
90	Projected Other State Revenue																			
91	Mandate Block Grant	8550		124,523	125,730			125,730	125,730			125,730	125,730			125,730	125,730			125,730
92	Lottery Revenue	8560		718,833	473,140		174,614	647,754	452,241		159,614	611,855	445,849		157,358	603,207	434,662		153,410	588,072
93	Misc. State Income	00000.0		7,586	9,248			9,248				-				-				-
94	Discretionary One-Time Funding	00000.0	\$184/ADA for 2018-19	549,946		-		-		-		-		-		-		-		-
95	Sp Ed Early Intervention PK Grant	00000.0	One-Time Funding for 2019-20	-	117,130	-		117,130		-		-		-		-		-		-
96	Special Ed - Mental Health Funding	65120.0		178,235		180,792		180,792		167,835		167,835		167,835		167,835		167,835		167,835
97	Classified Employees Professional Development Grant	73110.0		23,998		-		-		-		-		-		-		-		-
98	SB117 - COVID Funds	73880.0		-			50,416	50,416		-		-		-		-		-		-
99	Low Performing Students Block Grant	75100.0		21,737		-	22,219	22,219		-		-		-		-		-		-
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	1,457,945			1,457,945	1,457,945			1,457,945	1,457,945
101	TOTAL PROJECTED OTHER STATE REVENUE			3,082,803	725,248	180,792	1,705,194	2,611,234	577,971	167,835	1,617,559	2,363,365	571,579	167,835	1,615,303	2,354,717	560,392	167,835	1,611,355	2,339,582
102																				
103	Projected Other Local Revenue																			
104	Special Education - Master Plan	8791	State Funding for Special Ed	1,601,969		1,594,292		1,594,292		1,607,873		1,607,873		1,607,873		1,607,873		1,607,873		1,607,873
105	SELPA Reimbursement (Regional Programs)	8710	Program Funding from Other School Districts within the SELPA	900,508		926,899		926,899		926,899		926,899		926,899		926,899		926,899		926,899
106	Subtotal - Special Education Funds			2,502,477	-	2,521,191	-	2,521,191	-	2,534,772	-	2,534,772	-	2,534,772	-	2,534,772	-	2,534,772	-	2,534,772
107																				
108	Parcel Tax Revenue - Measure E (2021)	8621	Parcel Tax @ \$926.94 per parcel	4,116,011	4,073,918			4,073,918	4,196,136			4,196,136	4,196,136			4,196,136	4,196,136			4,196,136
109	Parcel Tax Revenue - Measure R (2019)	8621	Parcel Tax @ \$366.40 per parcel	1,629,897	1,565,016			1,565,016	1,611,966			1,611,966	1,660,325			1,660,325	1,710,135			1,710,135
110	Subtotal - Parcel Tax Funds			5,745,908	5,638,934	-	-	5,638,934	5,808,102	-	-	5,808,102	5,856,461	-	-	5,856,461	5,906,271	-	-	5,906,271
111																				
112	Use of Facilities - Chinese School of San Marino	8650		101,741	113,540			113,540	-			-	-			-	-			-
113	Use of Facilities - City of San Marino (Pool Use)	8650		21,586	12,875			12,875	11,866			11,866	11,866			11,866	11,866			11,866
114	Use of Facilities - City of San Marino (Facilities)	8650		15,264	67,000			67,000	35,000			35,000	35,000			35,000	35,000			35,000
115	Use of Facilities - Crown City United Soccer	8650		15,500	15,500			15,500	-			-	-			-	-			-
116	Use of Facilities - PTAffiliates	8650	PTAffiliates Summer School	95,000	95,000			95,000	-			-	-			-	-			-
117	Use of Facilities - Other Facility Users	8650	Various Athletic/Community Groups	65,631	76,085			76,085	53,134			53,134	53,134			53,134	53,134			53,134
118	Subtotal - Facility Use Income			314,722	380,000	-	-	380,000	100,000	-	-	100,000	100,000	-	-	100,000	100,000	-	-	100,000
119																				
120	Interest Earnings	8660	Interest Earnings on General Fund Balances - County Treasury	107,201	90,000			90,000	20,000			20,000	20,000			20,000	20,000			20,000
121	Subtotal - Interest Income			107,201	90,000	-	-	90,000	20,000	-	-	20,000	20,000	-	-	20,000	20,000	-	-	20,000
122																				
123	SMSF Annual Campaign Grant	00400.0	Funding 20 Teaching Positions in 2020-21	2,000,000	2,000,000			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 We Are San Marino Campaign	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	-	-			-	1,251,050			1,251,050	-			-	-			-
127	SMSF Supplemental Grant - Elementary VAPA	99400.0	Supplemental Grant for Elementary VAPA (Band & Orchestra)	4,644			-	-			-	-			-	-			-	-
128	Subtotal - SMSF Funds			2,143,644	2,000,000	-	-	2,000,000	3,251,050	-	-	3,251,050	2,000,000	-	-	2,000,000	2,000,000	-	-	2,000,000
129																				

SAN MARINO UNIFIED SCHOOL DISTRICT
2020-21 Proposed Adopted Budget Financial Reporting
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	A	B	C	G	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1		Resource, Object or Location	Notes	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected Estimated Actuals 2019-20	Unrestricted	Special Education	Restricted	Projected Budget 2020-21	Unrestricted	Special Education	Restricted	Projected Budget 2021-22	Unrestricted	Special Education	Restricted	Projected Budget 2022-23
2																				
130	Parent Donations	991xx.0	Infosnap & Other Parent Donations	522,235			427,827	427,827			56,239	56,239			56,239	56,239			56,239	56,239
131	Donations - HMS ASB	99600.0		625,645			304,700	304,700			-	-			-	-			-	-
132	Donations - SMHS ASB	99600.0		38,110			92,294	92,294			-	-			-	-			-	-
133	Donations - Curriculum Lab	0000210	Donations based on Curr Lab Usage	7,326			-	-			-	-			-	-			-	-
134	Donations - Talent Bank	0000280	Donations for Elementary Field Trips & Salaries/Benefits of Coordinator	91,900			91,665	91,665			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	21,244			-	-			-	-			-	-			-	-
136	Donations - Carver PTA	1002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	251,194			319,019	319,019			85,635	85,635			85,635	85,635			85,635	85,635
137	Donations - Carver Enrichment	1008000	Donations - Scrip	40,514			5,486	5,486			-	-			-	-			-	-
138	Donations - Valentine PTA	2002000	PTA Donations for Support Salaries & Benefits, Supplies & Equipment	243,680			282,455	282,455			76,160	76,160			76,160	76,160			76,160	76,160
139	Donations - Huntington PTA	3002000	PTA Donations - Allocations	239,750			106,573	106,573			-	-			-	-			-	-
140	Donations - Huntington ASB	3003000	ASB Donations	5,632			37,197	37,197			-	-			-	-			-	-
141	Donations - SMHS PTSA	4002000	PTSA Donations - Allocations	71,681			110,517	110,517			-	-			-	-			-	-
142	Donations - SMHS ASB	4003000	ASB Donations	16,830			5,525	5,525			-	-			-	-			-	-
143	Subtotal - Parent Donations			2,175,741	-	-	1,783,258	1,783,258	-	-	308,034	308,034	-	-	308,034	308,034	-	-	308,034	308,034
144																				
145	Other Donations	00000.0		34,525	19,925		126,880	146,805	-			-	-			-	-			-
146	Donations - COP Debt Services (July 2018 - 2021)	00000.0	Barth Family Donation for COP Debt Service Payment	364,651	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	-			-	-			-	-			-
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			110,000	110,000
151	Subtotal - Misc. Income			1,005,422	468,909	-	236,880	705,789	463,000	-	110,000	573,000	-	-	110,000	110,000	-	-	110,000	110,000
152	TOTAL PROJECTED OTHER LOCAL REVENUE			13,995,115	8,577,843	2,521,191	2,020,138	13,119,172	9,642,152	2,534,772	418,034	12,594,958	7,976,461	2,534,772	418,034	10,929,267	8,026,271	2,534,772	418,034	10,979,077
153	TOTAL PROJECTED REVENUE			44,266,932	34,948,480	3,869,163	4,164,227	42,981,870	33,218,617	3,863,476	2,448,373	39,530,466	31,054,318	3,862,652	2,446,117	37,363,087	30,529,200	3,863,067	2,442,169	36,834,436
154																				
155	Projected Expenditures																			
156	Teachers' Salaries	11xx	Teachers Salaries, incl Hourly, Stipends & Substitutes	14,106,662	12,400,427	1,461,517	376,852	14,238,796	11,231,025	1,455,084	95,304	12,781,413	11,231,025	1,455,084	95,304	12,781,413	9,739,789	1,455,084	95,304	11,290,177
157	Pupil Support Salaries	12xx	Counselors, Psychologists, Speech and Language, etc.	1,783,389	947,811	749,835	92,931	1,790,577	800,346	696,386	116,164	1,612,896	800,346	696,386	116,164	1,612,896	367,120	696,386	116,164	1,179,670
158	Supervisors' and Administrators' Salaries	13xx	Supt, Principals, AP's, Dir. of Sp Ed	1,400,770	1,431,365	142,378	13,483	1,587,226	1,302,272	85,427	13,483	1,401,182	1,302,272	85,427	13,483	1,401,182	1,302,272	85,427	13,483	1,401,182
159	Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist	68,664	11,000	70,248	-	81,248	10,000	-	-	10,000	10,000	-	-	10,000	10,000	-	-	10,000
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	-	-	-	-	-	-	-	-	-	230,000	30,000	-	260,000	460,000	60,000	-	520,000
161	Certificated Budget Reductions		Savings in Certificated Salaries	-	-	-	-	-	-	-	-	-	(1,924,462)	-	-	(1,924,462)	(536,300)	-	-	(536,300)
162	Subtotal - Certificated Salaries	1xxx		17,359,485	14,790,603	2,423,978	483,266	17,697,847	13,343,643	2,236,897	224,951	15,805,491	11,649,181	2,266,897	224,951	14,141,029	11,342,881	2,296,897	224,951	13,864,729
163																				
164	Instructional Salaries	21xx	Classroom Instructional Aides	2,419,100	733,682	1,402,105	211,995	2,347,782	714,502	1,424,942	60,625	2,200,069	714,502	1,424,942	60,625	2,200,069	426,502	1,424,942	60,625	1,912,069
165	Support Salaries	22xx	M&O, Health Aides, Stage Crew, Library Media Specialists	2,145,003	1,620,889	-	494,780	2,115,669	1,209,227	-	245,674	1,454,901	1,209,227	-	245,674	1,454,901	1,209,227	-	245,674	1,454,901
166	Supervisors' and Administrators' Salaries	23xx	Classified Management Asst. Supts, CTO, Directors, and Managers	1,110,322	800,512	-	225,514	1,026,026	638,748	-	128,783	767,531	638,748	-	128,783	767,531	638,748	-	128,783	767,531
167	Clerical, Technical and Office Salaries	24xx	Clerks/Secretaries, Administrative & Tech Staff	2,238,023	2,107,833	74,855	117,736	2,300,424	1,619,858	49,862	109,225	1,778,945	1,619,858	49,862	109,225	1,778,945	1,391,858	49,862	109,225	1,550,945
168	Other Classified Salaries	29xx	Speech and Language Aide, Community Liason	335,980	118,207	199,494	21,519	339,220	234,742	209,750	19,945	464,437	234,742	209,750	19,945	464,437	234,742	209,750	19,945	464,437
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	-	-	-	-	-	-	-	-	-	(516,000)	-	-	(516,000)	(573,000)	-	-	(573,000)
171	Subtotal - Classified Salaries	2xxx		8,248,428	5,381,123	1,676,454	1,071,544	8,129,121	4,417,077	1,684,554	564,252	6,665,883	4,021,077	1,714,554	574,252	6,309,883	3,568,077	1,744,554	584,252	5,896,883
172																				
173	STRS	31xx	STRS Employer Contributions	2,648,640	2,416,105	399,871	82,749	2,898,725	2,040,831	348,863	36,200	2,425,894	2,040,831	348,863	36,200	2,425,894	1,713,005	348,863	36,200	2,098,068
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	-	-	1,457,945	1,457,945
175	PERS	32xx	PERS Employer Contributions	1,440,784	1,083,049	320,993	181,147	1,585,189	967,121	340,253	96,193	1,403,567	967,121	340,253	96,193	1,403,567	994,370	340,253	96,193	1,430,816
176	OASDI/Medicare	33xx	Statutory Benefits for Employees - OASDI and Medicare Deductions	885,155	662,456	170,624	88,400	921,480	577,781	167,046	46,772	791,599	577,781	167,046	46,772	791,599	509,669	167,046	46,772	723,487
177	Health and Welfare	34xx	Employee Health Benefits for Medical, Dental, Vision, Life, and Wellness	2,721,217	2,086,557	593,613	155,431	2,835,601	1,896,863	609,760	105,027	2,611,650	1,896,863	609,760	105,027	2,611,650	1,501,192	609,760	105,027	2,215,979
178	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	12,366	10,129	2,057	785	12,971	8,916	1,966	400	11,282	8,916	1,966	400	11,282	7,696	1,966	400	10,062
179	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries	500,935	323,911	65,727	25,025	414,663	311,760	68,714	13,863	394,337	311,760	68,714	13,863	394,337	269,052	68,714	13,863	351,629
180	Other Employee Benefits	39xx	Cash in Lieu of Medical	299,891	170,640	51,840	11,520	234,000	155,160	46,440	-	201,600	155,160	46,440	-	201,600	155,160	46,440	-	201,600
181	Other Employee Benefits	39xx	Payment to PARS for Early Retirement Incentive Program (2020 - 2024)	-	351,052	-	-	351,052	351,052	-	-	351,052	351,052	-	-	351,052	351,052	-	-	351,052
182	STRS/PERS Increase		Increase in Employer Contributions	-	-	-	-	-	-	-	-	-	125,576	-	-	125,576	492,799	-	-	492,799
183	Employee Benefits related to Step/Column		Increases in Benefits Based on Adjustments in Step and Column Salary Placements	-	-	-	-	-	-	-	-	-	200,000	8,000	2,000	210,000	400,000	16,000	4,000	420,000
184	Employee Benefit Adjustments		Adjustments in Employee Benefits as a result of Adjustments in Salaries	-	-	-	-	-	-	-	-	-	(933,864)	-	-	(933,864)	(542,764)	-	-	(542,764)
185	Subtotal - Employee Benefits	3xxx		9,966,933	7,103,899	1,604,725	2,003,002	10,711,626	6,309,484	1,583,042	1,756,400	9,648,926	5,701,196	1,591,042	1,758,400	9,050,638	5,851,231	1,599,042	1,760,400	9,210,673
186																				

SAN MARINO UNIFIED SCHOOL DISTRICT
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	A	B	C	G	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1		Resource, Object or Location	Notes	Unaudited Actuals 2018-19	Unrestricted	Special Education	Restricted	Projected Estimated Actuals 2019-20	Unrestricted	Special Education	Restricted	Projected Budget 2020-21	Unrestricted	Special Education	Restricted	Projected Budget 2021-22	Unrestricted	Special Education	Restricted	Projected Budget 2022-23
2																				
187	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	80,420	65,607	-	370,535	436,142	-	-	74,764	74,764	-	-	72,508	72,508	-	-	68,560	68,560
188	Books & Other Reference Materials	42xx	Other Reference Materials	-	-	-	11,523	11,523	-	-	-	-	-	-	-	-	-	-	-	-
189	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	901,255	522,795	16,978	846,680	1,386,453	704,541	29,259	387,568	1,121,368	693,775	29,259	387,568	1,110,602	682,177	29,259	387,568	1,099,004
190	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	102,077	46,237	1,719	44,694	92,650	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000	65,000	1,000	10,000	76,000
191	Non-Capitalized Equipment	47xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	-	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-
192	Subtotal - Book and Supplies	4xxx		1,083,752	634,639	18,697	1,283,432	1,936,768	794,541	30,259	472,332	1,297,132	783,775	30,259	470,076	1,284,110	747,177	30,259	466,128	1,243,564
193																				
194	Sub-Agreements for Services	51xx	Non-Public School Agreements	824,729	-	1,325,000	-	1,325,000	-	1,200,000	-	1,200,000	-	1,200,000	-	1,200,000	-	1,200,000	-	1,200,000
195	Travel and Conferences	52xx	Mileage and Conferences	133,016	76,614	5,247	10,260	92,121	65,226	10,003	1,225	76,454	64,600	10,003	1,225	75,828	64,600	10,003	1,225	75,828
196	Dues and Memberships	53xx	District memberships (ACSA, CSBA, CASBO, CIF, CASH, CODESP, etc.)	32,374	30,324	-	742	31,066	20,000	-	-	20,000	20,000	-	-	20,000	20,000	-	-	20,000
197	Insurance	54xx	West San Gabriel JPA insurance for Property and Liability	226,904	264,190	-	-	264,190	250,000	-	-	250,000	250,000	-	-	250,000	250,000	-	-	250,000
198	Utilities	55xx	Utility Costs - Electrical, Gas, Water	805,172	766,800	-	2,300	769,100	848,000	-	2,000	850,000	848,000	-	2,000	850,000	848,000	-	2,000	850,000
199	Rentals and Repairs	56xx	Rentals, Leases, Repairs and Non-Capitalized Improvements	212,516	100,367	1,438	310,583	412,388	58,000	-	160,000	218,000	58,000	-	160,000	218,000	58,000	-	160,000	218,000
200	Transfers of Direct Costs	57xx	Curriculum Lab Usage & Food Service Transfers	33,372	33,187	366	11,447	45,000	50,000	-	-	50,000	50,000	-	-	50,000	50,000	-	-	50,000
201	Professional/Consulting and Operating Services	58xx	Legal, Election & Audit Costs; Consultants; Field Trips; Transportation, etc	3,362,752	839,523	1,072,353	714,333	2,626,209	791,848	1,313,873	441,497	2,547,218	791,848	1,313,873	441,497	2,547,218	761,848	1,313,873	441,497	2,517,218
202	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	171,242	195,470	2,550	4,868	202,888	196,258	2,075	5,268	203,601	196,258	2,075	5,268	203,601	196,258	2,075	5,268	203,601
203	Subtotal - Operating Services	5xxx		5,802,077	2,306,475	2,406,954	1,054,533	5,767,962	2,279,332	2,525,951	609,990	5,415,273	2,278,706	2,525,951	609,990	5,414,647	2,248,706	2,525,951	609,990	5,384,647
204																				
205	Land Improvements	61xx	Land Improvements	176,699	10,233	-	-	10,233	-	-	-	-	-	-	-	-	-	-	-	-
206	Buildings and Improvements to Buildings	62xx	Building Improvements	174,538	29,182	-	77,462	106,644	50,000	-	-	50,000	50,000	-	-	50,000	50,000	-	-	50,000
207	Equipment	64xx	Chromebooks; Classroom Furniture, HVAC Equipment	258,825	105,775	-	230,203	335,978	210,000	-	-	210,000	210,000	-	-	210,000	210,000	-	-	210,000
208	Subtotal - Equipment	6xxx		610,062	145,190	-	307,665	452,855	260,000	-	-	260,000	260,000	-	-	260,000	260,000	-	-	260,000
209																				
210	Tuition/Excess Costs	71xx	LACOE; SELPA Excess Cost	508,153	70,000	431,093	-	501,093	70,000	450,000	-	520,000	70,000	450,000	-	520,000	70,000	450,000	-	520,000
211	Debt Service	74xx	COP Debt Service Payment - Offset by Barth Donation through July 2021	364,651	411,836	-	-	411,836	463,000	-	-	463,000	466,400	-	-	466,400	468,500	-	-	468,500
212	Subtotal - Other Outgo			872,804	481,836	431,093	-	912,929	533,000	450,000	-	983,000	536,400	450,000	-	986,400	538,500	450,000	-	988,500
213																				
214	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)	(24,736)	(101,095)	59,624	41,471	-	(84,291)	53,149	31,142	-	(84,291)	53,149	31,142	-	(84,291)	53,149	31,142	-
215	Subtotal - Indirect Support	73xx		(24,736)	(101,095)	59,624	41,471	-	(84,291)	53,149	31,142	-	(84,291)	53,149	31,142	-	(84,291)	53,149	31,142	-
216	TOTAL EXPENDITURES			43,918,805	30,742,670	8,621,525	6,244,913	45,609,108	27,852,786	8,563,852	3,659,067	40,075,705	25,146,044	8,631,852	3,668,811	37,446,707	24,472,281	8,699,852	3,676,863	36,848,996
217																				
218	Excess/(Deficiency) of Revenue over Expenditures			348,127	4,205,810	(4,752,362)	(2,080,686)	(2,627,238)	5,365,831	(4,700,376)	(1,210,694)	(545,239)	5,908,274	(4,769,200)	(1,222,694)	(83,620)	6,056,919	(4,836,785)	(1,234,694)	(14,560)
219																				
220	Other Financing Sources/Uses																			
222	Transfer in from Health & Welfare Fund	Fd 17.0	Based on Negotiated Agreements with SMTA and CSEA	-	10,063			10,063	-			-	-			-	-			-
224	Transfer in from Cash Flow Fund	Fd 17.2		695,000	1,318,743			1,318,743	158,602			158,602	-			-	-			-
225	Transfer to Capital Projects Fund	Fd 40.0		(15,500)	-			-	-			-	-			-	-			-
226	Contribution to Special Education	65000.0	General Funds Contributed to Special Education	-	(4,711,809)	4,711,809		-	(4,700,376)	4,700,376		-	(4,769,200)	4,769,200		-	(4,836,785)	4,836,785		-
227	Contribution to Maintenance & Operations	81500.0	Routine Restricted Maintenance Costs	-	(1,547,155)		1,547,155	-	(1,210,694)		1,210,694	-	(1,222,694)		1,222,694	-	(1,234,694)		1,234,694	-
228	TOTAL OTHER SOURCES/(USES)			679,500	(4,930,158)	4,711,809	1,547,155	1,328,806	(5,752,468)	4,700,376	1,210,694	158,602	(5,991,894)	4,769,200	1,222,694	-	(6,071,479)	4,836,785	1,234,694	-
229																				
230	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	1,027,627	(724,348)	(40,553)	(533,531)	(1,298,432)	(386,637)	-	-	(386,637)	(83,620)	-	-	(83,620)	(14,560)	-	-	(14,560)
231																				
232	Projected Beginning Balance - July 1		Prior Year Ending Balance = Current Year Beginning Balance	2,507,783	2,421,146	40,553	1,087,903	3,549,602	1,696,798	-	554,372	2,251,170	1,310,161	-	554,372	1,864,533	1,226,541	-	554,372	1,780,913
233	Restatement			14,192				-				-				-				-
234																				
235	Projected Ending Balance - June 30		Beginning Balance plus Revenues less Expenditures and Other Sources/uses	3,549,602	1,696,798	-	554,372	2,251,170	1,310,161	-	554,372	1,864,533	1,226,541	-	554,372	1,780,913	1,211,981	-	554,372	1,766,353
236																				
237	Components of Ending Fund Balance																			
238	Designated for Economic Uncertainties Percentage		Required Percentage for Districts 1000 - 5000 ADA	3.00%	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%
239	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out	1,318,029	1,368,273			1,368,273	1,202,271			1,202,271	1,123,402			1,123,402	1,105,470			1,105,470
240	Assigned for Carryover - School Site Donations		School Site Donations from Parents, PTA/PTSA, etc.	2,128,434	225,386		554,372	779,758	4,751	-	554,372	559,123		-	554,372	554,372	3,372	-	554,372	557,744
244	Revolving Fund		A Fund established to support emergency payroll corrections, etc. Audited by the Independent Auditor Annually.	100,000	100,000			100,000	100,000			100,000	100,000			100,000	100,000			100,000
245	Warehouse Stores		The Value of Goods in the Warehouse at Year End	3,139	3,139			3,139	3,139			3,139	3,139			3,139	3,139			3,139
246																				
247	Unappropriated Amount			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**2020-21 MAY REVISION ASSUMPTION GUIDELINES
(AS OF MAY 2020)**

**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		3.26%	2.31%	2.48%	3.26%
Recommended Funded COLA		-	0.0%	0.0%	0.0%
Deficit Factor- includes COLA offset		-	10.0%	12.18%	14.95%
Effective Deficit Factor		-	7.92%	7.92%	7.92%
LOTTERY REVENUE		2019-21	2020-21	2021-22	2022-23
Unrestricted per ADA		\$153	\$153	\$153	\$153
Restricted for Instructional Materials per ADA		\$54	\$54	\$54	\$54
Total Lottery Revenue per ADA		\$207	\$207	\$207	\$207
MANDATED BLOCK GRANT		2019-21	2020-21	2021-22	2022-23
Districts per ADA	Grades K - 8	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9 - 12	\$61.94	\$61.94	\$61.94	\$61.94
Charters per ADA	Grades K - 8	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9 - 12	\$46.87	\$46.87	\$46.87	\$46.87
OTHER FACTORS		2019-21	2020-21	2021-22	2022-23
CalSTRS Employer Rates		17.10%	16.15%	16.02%	18.10%
CalPERS Employer Rates		19.721%	20.70%	22.84%	25.50%
Interest Rate for 10-year Treasuries		1.22%	0.93%	1.23%	1.80%
CA Consumer Price Index (CPI)		2.06%	0.62%	1.73%	2.12%

May Revision included redirection of \$2.3 billion that was in the 2019 Budget Act intended to pay CalSTRS and CalPERS to reduce the long-term unfunded liabilities to reducing employer contribution rates for 2020-21 and 2021-22.

**SAN MARINO UNIFIED SCHOOL DISTRICT
CBEDS and ADA Data 2016/17 thru 2022/23**

Attachment #3

School Site	--2016/17--		--2017/18--		--2018/19--		--2019/20--		--2020/21--		--2021/22--		--2022/23--	
	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	Enroll	Proj. ADA	Enroll	Proj. ADA	Enroll	ADA
Carver Elementary														
TK-K	106	102.46	104	100.55	108	104.13	106	100.87	100	97.00	100	97.00	100	97.00
1	93	90.75	96	92.36	87	83.94	94	91.42	108	104.76	100	97.00	100	97.00
2	97	96.13	95	92.47	95	92.60	92	89.69	95	92.15	108	104.76	100	97.00
3	95	93.94	98	95.27	103	101.20	98	95.74	94	91.18	95	92.15	108	104.76
4	109	107.98	103	101.60	109	106.60	100	97.68	99	96.03	94	91.18	95	92.15
5	118	114.47	118	115.65	97	94.22	116	112.55	101	97.97	99	96.03	94	91.18
	618	605.73	614	597.90	599	582.69	606	587.95	597	579.09	596	578.12	597	579.09
Valentine Elementary														
TK-K	98	93.00	89	84.64	87	84.84	106	101.59	100	97.00	100	97.00	100	97.00
1	94	91.07	84	81.67	87	84.53	94	90.85	108	104.76	100	97.00	100	97.00
2	87	84.75	100	95.36	88	86.04	94	91.25	94	91.18	108	104.76	100	97.00
3	100	95.90	93	88.18	99	96.97	95	93.97	94	91.18	94	91.18	108	104.76
4	102	99.99	107	101.51	86	83.51	99	96.71	99	96.03	94	91.18	94	91.18
5	86	83.41	113	110.44	106	102.36	86	84.08	101	97.97	99	96.03	94	91.18
	567	548.12	586	561.80	553	538.25	574	558.45	596	578.12	595	577.15	596	578.12
Huntington Middle														
6	213	207.70	220	214.51	244	237.70	215	211.02	204	197.88	202	195.94	198	192.06
7	269	263.24	233	226.95	229	221.90	233	227.81	219	212.43	204	197.88	202	195.94
8	277	272.33	285	278.29	227	221.76	228	223.84	234	226.98	219	212.43	204	197.88
	759	743.27	738	719.75	700	681.36	676	662.67	657	637.29	625	606.25	604	585.88
San Marino High														
9	258	254.15	273	266.88	285	282.01	223	217.13	230	223.10	234	226.98	219	212.43
10	286	276.50	271	264.49	282	276.27	283	273.47	221	214.37	230	223.10	234	226.98
11	302	292.82	279	269.29	265	259.70	273	265.62	278	269.66	221	214.37	230	223.10
12	273	263.33	301	288.58	269	261.61	259	250.81	272	263.84	278	269.66	221	214.37
	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,038	1,007.03	1,001	970.97	963	934.11	904	876.88
TOTAL K-12	3,063	2,983.92	3,062	2,968.69	2,953	2,881.89	2,894	2,816.10	2,851	2,765.47	2,779	2,695.63	2,701	2,619.97
Home/Hospital		0.47						0.62						
SDC - ESY		7.24		5.85		6.96		9.59		6.00		6.00		6.00
NPS - Annual	11	12.97	10	13.15	14	13.28	15	13.87	15	14.00	15	14.00	15	14.00
County ADA		8.93		8.21		7.02	7	6.94	7	6.80	7	6.80	7	6.80
TOTAL	3,074	3,013.53	3,072	2,995.90	2,967	2,909.15	2,916	2,847.12	2,873	2,792.27	2,801	2,722.43	2,723	2,646.77

Note:

Greater of CY or PY P2 ADA	3,035.80	2,991.63	2,974.54	2,888.85	2,826.31	2,771.47	2,701.63
Annual NPS/County ADA	21.90	21.36	20.30	20.81	20.80	20.80	20.80
LCFF Funded ADA	<u>3,057.70</u>	<u>3,012.99</u>	<u>2,994.84</u>	<u>2,909.66</u>	<u>2,847.11</u>	<u>2,792.27</u>	<u>2,722.43</u>

TOTALS

TK - 3	770	748.00	759	730.50	754	736.12	779	757.53	793	770.56	805	782.20	816	792.87
4 - 6	628	613.55	661	643.71	642	625.82	616	604.09	604	587.21	588	571.69	575	559.08
7 - 8	546	535.57	518	505.24	456	444.96	461	453.36	453	440.51	423	411.41	406	394.92
9 - 12	1,119	1,086.80	1,124	1,089.24	1,101	1,081.95	1,038	1,011.33	1,001	973.19	963	936.33	904	879.10
	3,063	2,983.92	3,062	2,968.69	2,953	2,888.85	2,894	2,826.31	2,851	2,771.47	2,779	2,701.63	2,701	2,625.97

**SAN MARINO UNIFIED SCHOOL DISTRICT
2020-21 Proposed Adopted Budget Assumptions**

BUDGET ASSUMPTIONS	2019-20	2020-21	2021-22*	2021-22*
<u>REVENUES</u>				
Projected CBEDS Enrollment	2,909	2,866	2,794	2,716
Projected Funded Average Daily Attendance	2,909.66	2,847.11	2,792.27	2,722.43
COLA (%) (subject to change)	3.26%	-7.92%	0.00%	0.00%
LCFF Base Grant K - 3 (per ADA)	\$7,702	\$7,092	\$7,092	\$7,092
LCFF Base Grant 4 - 6 (per ADA)	\$7,818	\$7,199	\$7,199	\$7,199
LCFF Base Grant 7 - 8 (per ADA)	\$8,050	\$7,412	\$7,412	\$7,412
LCFF Base Grant 9 - 12 (per ADA)	\$9,329	\$8,590	\$8,590	\$8,590
K-3 Grade Span Adjustment (per ADA)	\$801	\$738	\$738	\$738
9-12 Grade Span Adjustment (per ADA)	\$243	\$223	\$223	\$223
LCFF Funding	\$26,242,043	\$23,635,681	\$23,142,641	\$22,579,315
LCFF - Increase/Decrease in Funding	\$75,011	(\$2,606,362)	(\$493,040)	(\$563,326)
Unduplicated Student Count	444	444	444	444
Unduplicated Student Percentage (3-yr Average)	16.22%	16.13%	15.51%	15.72%
Proportionality Funding for Unduplicated Students	\$820,212	\$733,324	\$691,151	\$688,948
Education Protection Account (EPA)	\$581,790	\$581,790	\$581,790	\$581,790
Unrestricted Lottery (per ADA)	\$153	\$153	\$153	\$153
Restricted Lottery (per ADA)	\$54	\$54	\$54	\$54
Mandated Block Grant	\$125,730	\$125,730	\$125,730	\$125,730
One-Time State Funding	\$117,130	\$0	\$0	\$0
Special Education Funding	\$2,521,191	\$2,534,772	\$2,534,772	\$2,534,772
Parcel Tax Revenues (Measure R) 2025	\$1,565,016	\$1,611,966	\$1,660,325	\$1,710,135
Parcel Tax Revenues (Measure E) 2021	\$4,073,918	\$4,196,136	\$4,196,136	\$4,196,136
SMSF Annual Campaign	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
SMSF "We Are San Marino" Campaign	\$0	\$1,251,050	\$0	\$0
Use of District Facilities	\$380,000	\$100,000	\$100,000	\$100,000
Interest Earnings	\$90,000	\$20,000	\$20,000	\$20,000

**SAN MARINO UNIFIED SCHOOL DISTRICT
2020-21 Proposed Adopted Budget Assumptions**

BUDGET ASSUMPTIONS	2019-20	2020-21	2021-22*	2021-22*
<u>EXPENDITURES/TRANSFERS OUT</u>				
Certificated SMTA Salaries	Step & Column; 182 Work Days for Teachers 184 days for Counselors	Step & Column; 182 Work Days for Teachers 184 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step	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 \$6,500 for Employee Only, \$9,500 for 2-Party and \$12,500 for Family	TBD	TBD	TBD
Health Benefits - Other Medical	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	Pending	Pending	Pending
STRS Employer share	17.10%	16.15%	16.02%	18.10%
PERS Employer share	19.721%	20.700%	22.840%	25.500%
School Sites - Textbook/Support Allocation (K-8)	\$125 per student	\$125 per student	\$125 per student	\$125 per student
School Sites - Textbook/Support Allocation (9-12)	\$150 per student	\$150 per student	\$150 per student	\$150 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%

SAN MARINO UNIFIED SCHOOL DISTRICT
2020-21 Proposed Adopted Budget 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	Projected Balance July 1, 2020	1,696,798	554,372	2,251,170	14,422	335,806	-	1,628,648	333,288	198,204	4,761,538
4											
5	Revenues										
6	State Revenues (LCFF)	23,635,681	-	23,635,681	-	-	-	-	-	-	23,635,681
7	Federal Revenue	-	936,462	936,462	95,000	-	-	-	-	-	1,031,462
8	Other State Revenue	509,987	1,761,748	2,271,735	5,000	-	-	-	-	-	2,276,735
9	Other Local Revenue	9,642,152	2,952,806	12,594,958	731,500	3,000	-	15,000	105,000	2,000	13,451,458
10	Total Revenues	33,787,820	5,651,016	39,438,836	831,500	3,000	-	15,000	105,000	2,000	40,395,336
11											
12	Expenditures										
13	Certificated Salaries	13,279,784	2,525,707	15,805,491	-	-	-	-	-	-	15,805,491
14	Classified Salaries	4,417,077	2,248,806	6,665,883	452,232	-	-	-	-	-	7,118,115
15	Employee Benefits	6,293,035	3,355,891	9,648,926	168,688	-	-	-	-	-	9,817,614
16	Supplies	786,557	478,945	1,265,502	238,000	-	-	-	-	-	1,503,502
17	Operating Services	2,219,017	3,136,256	5,355,273	(28,850)	20,000	-	-	-	25,000	5,371,423
18	Capital Outlay/Equipment	260,000	-	260,000	-	-	-	-	150,000	-	410,000
19	Other Outgo	533,000	450,000	983,000	-	-	-	-	-	-	983,000
20	Indirect Support	(84,291)	84,291	-	-	-	-	-	-	-	-
21	Total Expenditures	27,704,179	12,279,896	39,984,075	830,070	20,000	-	-	150,000	25,000	41,009,145
22											
24	Other Financing Sources/Uses	(6,470,278)	6,628,880	158,602	-	-	-	(158,602)	-	-	-
25											
26	Net Incr/Decr in Fund Balance	(386,637)	-	(386,637)	1,430	(17,000)	-	(143,602)	(45,000)	(23,000)	(613,809)
27											
28	Projected Balance June 30, 2021	1,310,161	554,372	1,864,533	15,852	318,806	-	1,485,046	288,288	175,204	4,147,729
29											
30	Components of Ending Fund Balance:										
31	Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
32	Stores	3,139	-	3,139	15,240	-	-	-	-	-	18,379
34	Assigned for Def. Maint. Projects	-	-	-	-	318,806	-	-	-	-	318,806
36	Assigned for Cash Flow	-	-	-	-	-	-	1,485,046	-	-	1,485,046
38	Assigned for Capital Projects	-	-	-	-	-	-	-	288,288	175,204	463,492
39	Assigned for Econ. Uncertainties	1,199,522	-	1,199,522	-	-	-	-	-	-	1,199,522
40	Assigned for Carryover	7,500	554,372	561,872	-	-	-	-	-	-	561,872
42	Unappropriated Amount	-	-	-	-	-	-	-	-	-	-