

**SAN MARINO UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES**

To: Dr. Alex Cherniss, Superintendent

Submitted by: Julie Boucheff, Assistant Superintendent, Business Services

Prepared by: Vangie Lingat, Director of Accounting

Date: June 26, 2018

**Subject: 2018-19 PROPOSED DISTRICT BUDGET AND LONG RANGE
FINANCIAL PROJECTIONS FOR 2019-20 AND 2020-21 FISCAL
YEARS**

It is recommended that the Board of Education adopt the 2018-19 Proposed Budget and Long Range Financial Projections for 2019-20, and 2020-21 as presented.

The 2018-19 Proposed District Budget "Proposed Budget" and Long-Range Financial Projections were developed based on the Governor's May Revise Report, and the Los Angeles County Office of Education's Projections for fiscal years 2019-20 through 2020-21 (Attachment 1), in accordance with the District's 2018-19 Budget and LCAP Calendar (Attachment 2).

The Proposed Budget was developed in tangent with the Local Control Accountability Plan (LCAP). The LCAP expenditures are reflected in the 2018-19 Proposed District Budget. Additional information on the Governor's May Revise is attached (Attachment 3).

Revenue Assumptions

Student Enrollment/Average Daily Attendance

Total student enrollment, for budget planning purposes, is projected at 3,072 in 2018-19, which differs slightly from the projections prepared in April, 2018 (Attachment 4). Total enrollment and ADA projections are based on the CBEDS enrollment and P2 ADA. For budgeting purposes, the District's funded Average Daily Attendance (ADA) is projected at 2,993.05 for 2018-19.

Statutory COLA's

The COLA applied to the 2018-19 LCFF calculation target is 3.00%, whereas the COLA applied to other state programs is 2.71%. The LCFF Gap funding level for 2018-19 is 100%. Based on these two factors, LCFF funding for K-12 Education has reached the state's current target funding level (based on 2007-08 funding levels adjusted for CPI). Funding for California school districts remains in the lower quartile of national averages for per pupil funding.

Net Increase in LCFF Gap Funding

It is projected that the District will receive an additional \$1,340,526 in net LCFF Gap Funding in 2018-19. The gross amount of LCFF Gap Funding, equal to \$1,466,080 has been designated in

accordance with LACOE's budget development recommendations. The net LCFF Gap funding is less than the gross LCFF funding due to the decline in the District's funded ADA in 2018-19.

Grade Span Adjustment Funding

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. Each elementary school must maintain a cumulative school site average of 24:1 in grades K - 3.

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 priced meals, English learners, and foster youth. The District currently has 486 students or 15.82% of its total student 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 2018-19, \$768,326 is budgeted to help serve and support the District's Unduplicated Count students. This funding is referred to as "Proportionality Funding."

One-Time Discretionary Funding

For the past four fiscal years, the state has allocated one-time discretionary funding to schools based on the backlog of mandated cost reimbursements. These funds have helped to offset the increases in employer contributions for CalSTRS and CalPERS. The Governor's May Revise projects that school districts would receive \$295 per student in one-time funding in 2018-19, which amounts to \$885,000 for the District. The projected one-time revenues are included in the Proposed District Budget. The 2018-19 funds will be used to fund the increases in District's ongoing pension and health benefit cost obligations as well as ongoing salary and benefit costs not covered by state and federal revenues.

Other State Funding

The District receives Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation as part of the LCFF funding. 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.

Federal Funding

The District will continue to receive federal funding for Title I (for San Marino High School), Title II (Teacher Quality Improvement), and Title III (Limited English Proficiency Program). Based on the District's preliminary review of qualification factors, it does not appear that Huntington Middle School will qualify for Title I funding in 2018-19. The District also receives federal funding for special education.

San Marino Schools Foundation Contributions

The District is fortunate to receive contributions and revenues from its local community. The San Marino Schools Foundation is a significant part of the District's local funding. The funding helps to fund teaching positions to maintain lower class sizes across all grade levels. The Schools Foundation's 2018-19 Annual Contribution is projected at \$2 million. The allocation will be used to fund 8 elementary teaching positions, 6 middle school teaching positions, and 7 additional high school teaching teaching positions, for a total of 21 teaching positions that support lower class sizes in grades TK-12.

The Schools Foundation also approved an Excess Grant totaling \$141,865 to support District-wide wellness initiatives, transportation for the planned high school CalTech cooperative course, mindfulness programs at the middle school, and resources for First Lego League competitions at the elementary schools. A portion of the grant funds were expended in 2017-18, and the remaining amount will be designated for 2018-19 for programs planned for next year.

For budget planning purposes, the Proposed Budget and the LRFPS reflect an annual contribution from the San Marino Schools Foundation of \$2 million.

Parcel Tax Revenues

The District has two parcel taxes, Measure R, and Measure E. Measure R was renewed in 2013, and Measure E was renewed in 2015, both for six-year terms. Measure R is currently \$352.31 per parcel and Measure E is \$899.94 per parcel. Measure R provides the District with an estimated \$1.6 million and Measure E with an estimated \$4.1 million annually. Together, the parcel taxes provide the District with an estimated \$5.7 million annually. Proceeds received from the parcel tax are used to fund core academic and instructional programs, and support services personnel. The District publishes an annual accountability report of parcel tax expenditures. The Board of Education will begin the planning process for an election calling for the renewal of Measure R in March 2019 in the fall.

Other Local Donations and Reimbursements

Additionally, the District receives donations and reimbursements from parents, PTA's and PTSA, school-connected organizations, parents, and community members as well as revenues for use of its facilities from PTAffiliates, the Chinese Club of San Marino, the City of San Marino, and various community athletic 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 2018-19, the District’s cost of health benefit premiums for major medical insurance is projected to increase by \$50,153. Kaiser HMO rates increased by 1%, Blue Shield HMO Access and Trio by 3.90%,and Blue Shield PPO by 9.90%. There were no cost increases to dental, vision or life insurance coverage. Based on SMTA and CSEA Chapter #120 bargaining unit agreements, the table below describes the District’s current contributions for benefit-eligible employees (60% FTE or more) major medical benefits. Any cost in excess of the District’s contribution amounts is funded by individual employees. The District also provides two options for dental insurance, vision, life insurance for benefit-eligible employees, and an employee assistance program for all employees.

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

Tier	HMO	PPO
Employee Only	100%	\$ 6,000
Two-Party	70%	\$ 9,000
Family	70%	\$12,000

Statutory Benefits

CalSTRS and CalPERS employer rates are projected to increase incrementally over the next several years. This is a significant concern for the District, which is shared among all school districts, as it works to fund the increased employer costs. The County of Office Education cautioned school districts in their May Revise Budget Update, stating, “Based on the estimated increase in CalSTRS and CalPERS contributions, we strongly recommend LEA’s plan accordingly for the increased expense, especially in the out years.

The District’s contributions for CalSTRS and CalPERS, in total, is projected to increase by \$725,189 in 2018-19, \$553,423 in 2019-20, and \$403,721 in 2020-21. The other statutory benefits, including Medicare, OASDI, State Unemployment Insurance, and Workers Compensation have been included in the salary and benefit projections.

Retirement - CalSTRS Employer Contribution Rates

	2017-18	2018-19	2019-20	2020-21
Rate	14.43%	16.28%	18.13%	19.10%*
Cost Increase	\$306,234	\$415,546	\$314,715	\$165,013

Note: The projected rates are subject to change. Per LACOE, “ Under current law,...CalSTRS will have the authority to marginally increase or decrease the employer contribution rates...”

Retirement - CalPERS Employer Contribution Rates

	2017-18	2018-19	2019-20	2020-21
Rate	15.531%	18.062%	20.80%	23.50%
Cost Increase	\$143,642	\$309,643	\$238,708	\$238,708

Note: The projected rates are subject to change. Per LACOE, “The increase in the rates is driven primarily by the lowered expected return on investments....CalPERS reduced its investment assumptions from 7.25 percent to 7.00 percent.

Books and Supplies, Services and Equipment Costs

School sites and departments receive funding for general allocations, instructional materials, and operating expenses. Throughout the year, schools also receive donations from PTA’s/PTSA, and parents to support their instructional programs.

Other Financing Sources/Uses

To bridge the gap between the District’s total revenues and expenditures, a transfer of \$1,175,000 from the Cash Flow Fund is included in the Proposed 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 2018-19 year is 8.86%. This results in an offset of \$77,239 to General Fund expenditures.

Reserve for Economic Uncertainties

The Proposed Budget reflects a 3% reserve for economic uncertainties.

Future Year Projection

Based on current projections, the projected increase in LCFF funding in future years will not be sufficient to pay for increases in CalSTRS/CalPERS contributions, increases in health benefit costs, and step and column adjustments. Transfers from the Cash Flow Fund to the General Fund have been included in the future year projections equal to \$1,155,000 in 2019-20, \$485,000 in 2020-21.

The District will continue to evaluate and identify budget savings and potential budget reductions in planning for the 2019-20 fiscal year.

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 fund as of July 1, 2018 is \$29,015.

Deferred Maintenance Fund 14.0

The Deferred Maintenance Fund supports major maintenance and repairs throughout the District. The funds will be used for major maintenance repairs such as painting, paving, roofing, flooring, etc. The projected beginning fund balance as of July 1, 2018 is \$608,960.

Health Benefits Fund 17.0

Funds in the Health Benefits Fund are restricted to offset future health benefit premium increases. The projected beginning fund balance as of July 1, 2018 is \$9,662.

Cash Flow Fund 17.2

The Proposed Budget includes a transfer of \$1,175,000 from the Cash Flow Fund to the General Fund to bridge the gap in projected revenues and expenditures. The projected balance in the Cash Flow Fund is subject to change depending on the District's unaudited actuals for the 2017-18 fiscal year. The projected beginning fund balance as of July 1, 2018 is \$2,801,612.

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, projected at \$105,000 in 2018-19, are restricted for capital needs associated with the Barth Athletics Complex project. The projected beginning balance in the fund as of July 1, 2018 is \$1,040,266.

Capital Projects and Improvement Fund 40.0

The Capital Projects and Improvement Fund represents restricted donations for the Barth Athletics Complex and alumni tiles at San Marino High School. It is projected that all funds, other than those restricted for the Titan Field and Track improvements and alumni tiles, will be expended for the Barth Athletics Complex project. The projected beginning balance in the fund as of July 1, 2018 is \$2,645,441.

Next Steps – State Budget

As of June 20, 2018, the Governor had not signed the proposed 2018-19 State Budget as approved by the legislature. The proposed State Budget differs from the Governor's May Revise in that the proposed One-Time Discretionary Funding would be \$1 billion less (estimated \$168 per student rather than an estimated \$295 per student), and the "augmented" COLA for LCFF would be set at 3.71%. As a result of the proposed funding adjustments, for 2018-19 this would mean less funding for K-12 Education however, it would provide a more stabilized ongoing LCFF revenue stream in future years. The Governor has until June 26, 2018 to act on the

2018-19 Proposed Budget
June 26, 2018

proposed state budget as approved by the legislature. As more information is received, updates will be provided to the Board of Education.

Once the 2018-19 State Budget is adopted and details on the District's revenue sources are received, the District's Budget and Long-Range Financial Projections will be updated based on this information.

fi: jb/Sheets/2018-19 Proposed Budget Narrative – Bd Mtg 6-26-18

**UPDATED BUDGET ASSUMPTION GUIDELINES (AS OF MAY 2018)
PROJECTIONS FOR FISCAL YEARS 2019-20 THROUGH 2021-22**

The guidelines below are provided to assist you with projections for fiscal years 2018-19, 2019-20, 2021-22 and 2021-22.

LCFF REVENUE	2018-19	2019-20	2020-21	2021-22
Statutory COLA / Net Funded COLA	3.00% (1)	2.57%	2.67%	2.90%
Gap Funding	100.00%	100.00%	100.00%	100.00%
SPECIAL EDUCATION AND CATEGORICAL PROGRAMS				
COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only)	2018-19	2019-20	2020-21	2021-22
	2.71%	2.57%	2.67%	2.90%
LOTTERY REVENUE				
Unrestricted	2018-19	2019-20	2020-21	2021-22
	\$146.00/ADA	\$146.00/ADA	\$146.00/ADA	\$146.00/ADA
Restricted for Instructional Materials	<u>48.00/ADA</u>	<u>48.00/ADA</u>	<u>48.00/ADA</u>	<u>48.00/ADA</u>
Total Lottery Revenue	\$194.00/ADA	\$194.00/ADA	\$194.00/ADA	\$194.00/ADA
OTHER FACTORS				
CalSTRS Employer Rates (2)	2018-19	2019-20	2020-21	2021-22
	16.28%	18.13%	19.10%	19.10%
CalPERS Employer Rates (2)	18.062%	20.80%	23.50%	24.6%
Interest Rate for 10-year Treasuries	3.15%	3.40%	3.50%	3.40%
California Consumer Price Index (CPI)	3.58%	3.36%	3.23%	2.94%
Other Expenses (4000s – 6000s)	2018-19+CPI	2019-20+CPI	2019-20+CPI	2021-22+CPI
(1) Includes statutory COLA of 2.71% plus an additional 0.29% appropriated for the LCFF target for 2018-19				
(2) CalSTRS rates set by statute; CalPERS rate projections from Legislative Analyst Office and School Services of California (SSC)				

Attachment No. 1 to:
Informational Bulletin No. 4826

**San Marino Unified School District
2018-19 Proposed Budget and LCAP Update Development Calendar**

December 2017

School Sites' Single Plans for Student Achievement Presented to Board of Education
Cabinet/Principals/Directors Budget Meetings

January 2018

Governor's Proposed 2018-19 Budget
Cabinet/Principals/Directors Budget Meetings
District English Learners Advisory Committee Meeting

February 2018

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

March 2018

2017-18 Second Interim Financial Report and Projections
Cabinet/Principals/Directors Budget Meetings
LCAP Parent Advisory Committee Meeting

April 2018

Preliminary Enrollment Projections for Budget Planning Purposes
Cabinet/Principals/Directors Budget Meetings
LCAP Parent Advisory Committee Meeting
District English Learners Advisory Committee Meeting

May 2018

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

June 2018

Public Hearings 2017-20 Proposed LCAP

Public Hearings 2018-19 Proposed District Budget

2017-20 Proposed LCAP Presented to the Board of Education

2018-19 Proposed District Budget Presented to the Board of Education

July 2017

Submit Approved Updated LCAP Plan and 2018-19 Proposed District Budget to LACOE



**Los Angeles County
Office of Education**

**INFORMATIONAL
BULLETIN # 4826**
Rev: 5/23/2018

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

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

May 23, 2018

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

FROM: Dr. Candi Clark, Chief Financial Officer
Business Services

Keith D. Crafton, Director
Business Advisory Services

SUBJECT: 2018-19 Governor's May Revised Budget Updates

GOVERNOR'S MAY REVISED 2018-19 BUDGET

On May 11, 2018, Governor Brown released his 2018-19 May Revised Budget. This Budget includes Proposition 98 funding of \$78.4 billion for 2018-19, an increase of \$1.1 billion relative to the funding level from the 2018-19 January Proposed Budget. The Budget increases funding for the Local Control Funding Formula (LCFF) by \$3.16 billion, \$320 million higher than the January Proposed Budget, and brings the LCFF to 100 percent of the full implementation target.

The Local Control Funding Formula (LCFF) Base Grant Rates and Augmentation Grants for 2018-19 based on the May Revised are:

<u>Grade Level</u>	<u>Base Grant per ADA</u>	<u>COLA 3.00 Percent</u>	<u>Adjusted Base Grant</u>	<u>Augmentation Grant</u>	<u>Base Grant with Augmentation</u>
TK-3	\$ 7,193	\$ 216	\$ 7,409	\$ 771	\$ 8,180
4-6	\$ 7,301	\$ 219	\$ 7,520	\$ -0-	\$ 7,520
7-8	\$ 7,518	\$ 226	\$ 7,744	\$ -0-	\$ 7,744
9-12	\$ 8,712	\$ 261	\$ 8,973	\$ 233	\$ 9,206

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 \$771 per average daily attendance (ADA) for 2018-19. Now that the LCFF implementation target is fully funded in 2018-19 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 \$233 per ADA.

COLAs and Gap Funding Amounts

The statutory COLA increases the Base Grant rates annually. The statutory COLA for 2017-18 increased slightly from the January estimate of 2.51 percent to 2.71 percent and is for programs funded outside of the LCFF. The actual higher 3.00 percent COLA is with the augmentation of additional funds and only effects the calculation of the LCFF target. The estimated COLAs for 2019-20 is 2.57 percent and 2.67 percent for 2020-21.

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.

Strong Workforce Program

The May Revised provides \$214 million, \$200 million to fund a "K-12 specific component", \$12 million for local industry experts to provide technical support for 2018-19 for the Strong Workforce Program and \$2 million to the consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties. This consortium consists of colleges, school districts and industry partners and will be administered by the community colleges.

California Career Technical Education Incentive Grant (CTEIG)

The May Revised provides no additional investments in the CTEIG, as fiscal year 2017-18 was the final year of the three-year program. As laid out in the initial CTEIG program, the expectation is that LEAs will use LCFF and the 9-12 GSA funds to support the program beginning 2018-19.

However, Legislation (AB 1743) has been introduced, and is widely supported, to provide \$500 million annually to extend the CTEIG program indefinitely.

LCFF Revenue Projections

The County Office has updated LCFF revenue calculations incorporating these assumptions (Attachment No. 1). *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 included \$1.76 billion in one-time discretionary funds, an estimated \$295 per ADA, with the intention of continuing to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. The May Revised Budget proposes \$2.04 billion, an increase of just under \$286 million, bringing the estimated amount up to \$344 per ADA. *We recommend districts not budget these anticipated revenues. If districts budget this increased revenue and associated expenditures, they must have a contingency or alternative plan in place should these funds fail to materialize.*

Mandated Block Grant (MBG)

The 2018-19 May Revised Budget adds the California Assessment of Student Performance on Progress (CAASPP) mandate with no associated increase in funding. See the table below for the recommended per ADA rates.

Grade Span	School District Rates	Charter School Rates
K-8	\$31.16	\$16.33
9-12	\$59.83	\$45.23

Retirement - CalSTRS Rates

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Employer	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%	19.10%

Under current law, once the statutory rates are achieved, CalSTRS will have the authority to marginally increase or decrease the employer contribution rate, but must be legislatively approved.

Retirement - CalPERS Rates

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Employer	11.847%	13.888%	15.531%	18.062%	20.80%	23.50%	24.60%

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. In

In addition to the revised employer contribution rate, CalPERS also raised the employee contribution rates for new members from 6.5% to 7.0% effective July 1, 2018.

CalPERS reduced its investment return assumption from 7.25 percent to 7.0 percent for the June 30, 2018 valuations. CalPERS employer contribution rates are approved each spring by the CalPERS Board.

Based on the estimated increase in CalSTRS and CalPERS contributions, we strongly recommend LEAs plan accordingly for the increased expenses, especially in the out years.

CATEGORICAL PROGRAMS

Lottery

LEAs should use \$146 per ADA unrestricted and \$48 per ADA restricted, for instructional material purchase, for 2018-19, 2019-20, and 2020-21.

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, Charles W. Faulkner at (562) 922-6132, or your business services consultant.

CC/KDC/JY:lc
Attachments

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Attachment No. 1 to:
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**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 ENROLLMENT PROJECTION
FOR BUDGET PLANNING PURPOSES**

School Site	--2014/15--		--2015/16--		--2016/17--		--2017/18--		--2018/19--		--2019/20--		--2020/21--	
	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	Enroll	ADA	Enroll	ADA	Enroll	ADA
Carver Elementary														
TK-K	107	103.96	102	96.79	106	103.20	104	100.55	100	97.00	100	97.00	100	97.00
1	77	76.20	93	90.09	93	90.75	96	92.36	124	120.28	120	116.40	120	116.40
2	102	97.79	82	79.89	97	96.13	95	92.47	96	93.12	124	120.28	120	116.40
3	94	90.81	107	104.35	95	93.94	98	95.27	95	93.12	96	93.12	124	120.28
4	105	102.02	102	99.96	109	107.98	103	101.60	95	95.06	95	92.15	96	93.12
5	126	124.87	100	97.05	118	114.47	118	115.65	103	99.91	98	95.06	95	92.15
	611	595.65	586	568.14	618	606.47	614	597.90	616	597.52	633	614.01	655	635.35
Valentine Elementary														
TK-K	69	67.22	109	104.03	98	93.00	89	84.63	100	97.00	100	97.00	100	97.00
1	105	101.41	80	76.19	94	91.07	84	81.67	109	105.73	120	116.40	120	116.40
2	94	90.34	101	97.49	87	84.75	100	95.36	84	81.48	109	105.73	120	116.40
3	78	76.37	98	93.54	100	95.90	93	88.18	100	97.00	84	81.48	109	105.73
4	86	84.43	76	73.93	102	99.98	107	101.51	93	90.21	100	97.00	84	81.48
5	118	114.24	97	93.04	86	83.41	113	110.44	107	103.79	93	90.21	100	97.00
	550	534.01	561	538.22	567	548.11	566	561.79	593	575.21	606	587.82	633	614.01
Huntington Middle														
6	257	249.38	257	250.01	213	207.70	220	214.51	251	243.47	230	223.10	211	204.67
7	247	242.60	266	256.84	269	263.24	233	226.95	220	213.40	251	243.47	230	223.10
8	280	270.01	257	250.62	277	272.33	285	278.29	293	226.01	220	213.40	251	243.47
	784	761.99	780	757.47	759	743.27	738	719.75	704	682.88	701	679.97	692	671.24
San Marino High														
9	301	297.04	285	278.66	258	254.14	273	266.88	305	295.85	253	245.41	240	232.80
10	282	272.01	311	302.24	286	276.50	271	264.49	273	264.81	305	295.85	253	245.41
11	341	329.51	275	265.55	302	292.82	279	269.29	271	262.87	273	264.81	305	295.85
12	265	257.04	329	317.89	273	263.33	301	288.58	279	270.63	271	262.87	273	264.81
	1,189	1,155.60	1,200	1,164.34	1,119	1,086.79	1,124	1,089.24	1,128	1,094.16	1,102	1,068.94	1,071	1,038.87
TOTAL K-12	3,134	3,047.25	3,127	3,028.17	3,063	2,984.64	3,062	2,968.68	3,041	2,949.77	3,042	2,950.74	3,051	2,959.47
Home/Hospital														
SDC - ESY	8	0.25	9	0.34	11	0.47	10	5.85	10	2.00	10	2.00	10	2.00
NPS - Annual														
County ADA														
TOTAL	3,142	3,074.41	3,136	3,055.50	3,074	3,014.25	3,072	2,992.04	3,051	2,969.28	3,052	2,969.74	3,061	2,978.47

Note: For future projections, used 100 for TK-K; added 20 students each to Grades 1, 6 and 9.

Greater of CY or PY P2 ADA	3,054.86	3,035.78	2,992.35	2,974.53	2,951.77	2,952.74
Annual NPS/County ADA	19.50	21.90	17.51	17.51	17.00	17.00
LCFF Funded ADA	3,074.36	3,057.68	3,009.86	2,992.04	2,968.77	2,969.74

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget Assumptions**

Bd Mtg 06-12-18

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21
REVENUES			
Projected CBEDS Enrollment	3,072	3,072	3,072
Projected Funded Average Daily Attendance	2,993.05	2,992.05	2,992.05
COLA (%)	2.71%	2.57%	2.67%
LCFF Gap Funding Percentage	100.00%	100.00%	100.00%
LCFF Gap Funding	\$1,466,080	\$683,143	\$706,170
LCFF Funding - TOTAL	\$25,925,364	\$26,600,451	\$27,306,623
K-3 Grade Span Adjustment (per ADA)	\$771	\$790	\$811
9-12 Grade Span Adjustment (per ADA)	\$233	\$239	\$246
Unduplicated Student Count	486	486	486
Unduplicated Student Percentage (Average)	15.35%	15.82%	15.82%
Proportionality Funding for Unduplicated Students	\$766,553	\$810,009	\$831,667
Education Protection Account (EPA)	\$2,538,165	\$2,538,165	\$2,538,165
Unrestricted Lottery (per ADA)	\$146	\$146	\$146
Restricted Lottery (per ADA)	\$48	\$48	\$48
Mandated Block Grant	\$121,691	\$121,691	\$121,691
One-Time State Funding	\$885,000	\$0	\$0
Special Education Funding	\$2,349,172	\$2,349,172	\$2,349,172
Parcel Tax Revenues (Measure R) 2019	\$1,600,000	\$1,600,000	\$1,600,000
Parcel Tax Revenues (Measure E) 2021	\$4,100,000	\$4,100,000	\$4,100,000
San Marino Schools Foundation Contribution	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$300,160	\$300,160	\$300,160
Interest	\$30,000	\$30,000	\$30,000
EXPENDITURES/TRANSFERS OUT			
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Salary Adjustment	TBD	TBD
Management & Administrative Salaries	Step Increase; 1% Salary Adjustment	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	TBD	TBD
Health Benefits - Other Medical	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	Pending	Pending
STRS Employer share	16.28%	18.13%	19.10%
PERS Employer share	18.062%	20.800%	23.500%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student
Transfer to Capital Projects Fund	\$15,500	\$15,500	\$15,500
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
Summary by Fund**

Bd Mtg 06-26-18

	Unrestricted	Restricted	Fund 01.0 COMBINED GENERAL FUND	Fund 13.0 Food Services	Fund 14.0 Deferred Maintenance	Fund 17.0 Health & Welfare Reserve	Fund 17.2 Cash Flow	Fund 25.0 Capital Facilities	Fund 40.0 Capital Projects & Impr.	Total
Projected Balance July 1, 2018	1,592,222	100,454	1,692,676	29,114	608,960	9,662	2,801,612	1,040,266	2,645,441	8,827,731
Revenues										
State Revenues (LCFF)	25,169,419	755,945	25,925,364	-	-	-	-	-	-	25,925,364
Federal Revenue	-	811,145	811,145	95,000	-	-	-	-	-	906,145
Other State Revenue	1,464,164	1,723,199	3,187,363	6,000	-	-	-	-	-	3,193,363
Other Local Revenue	8,406,458	3,143,778	11,550,236	771,000	5,000	100	10,000	105,000	5,000	12,446,336
Total Revenues	35,040,041	6,434,067	41,474,108	872,000	5,000	100	10,000	105,000	5,000	42,471,208
Expenditures										
Certificated Salaries	14,231,733	2,996,724	17,228,457	-	-	-	-	-	-	17,228,457
Classified Salaries	5,269,860	3,003,436	8,273,296	456,734	-	-	-	-	-	8,730,030
Employee Benefits	6,328,455	3,650,801	9,979,256	140,417	-	-	-	-	-	10,119,673
Supplies	888,223	403,321	1,291,544	314,000	-	-	-	-	-	1,605,544
Operating Services	2,407,035	1,083,937	3,490,972	(25,400)	135,000	-	-	-	10,000	3,610,572
Capital Outlay/Equipment	615,000	10,000	625,000	-	420,000	-	-	200,000	2,490,000	3,735,000
Other Outgo	435,175	75,000	510,175	-	-	-	-	-	-	510,175
Indirect Support	(77,239)	77,239	-	-	-	-	-	-	-	-
Total Expenditures	30,098,242	11,300,458	41,398,700	885,751	555,000	-	-	200,000	2,500,000	45,539,451
Other Financing Sources/Uses	(3,706,891)	4,866,391	1,159,500	-	-	-	(1,175,000)	-	15,500	-
Net Incr/Decr in Fund Balance	1,234,908	-	1,234,908	(13,751)	(550,000)	100	(1,165,000)	(95,000)	(2,479,500)	(3,088,243)
Projected Balance June 30, 2018	2,827,130	100,454	2,927,584	15,363	58,960	9,762	1,636,612	945,266	165,941	5,759,488
Components of Ending Fund Balance:										
Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
Stores	2,758	-	2,758	11,411	-	-	-	-	-	14,169
Assigned for Food Svc Operations	-	-	-	3,340	-	-	-	-	-	3,340
Assigned for Def. Maint. Projects	-	-	-	-	58,960	-	-	-	-	58,960
Assigned for H&W Increase	-	-	-	-	-	9,762	-	-	-	9,762
Assigned for Cash Flow	-	-	-	-	-	-	1,636,612	-	-	1,636,612
Assigned for Capital Projects-BAC	-	-	-	-	-	-	-	939,803	103,833	1,043,636
Assigned for Capital Projects-Other	-	-	-	-	-	-	-	5,463	62,108	67,571
Assigned for Econ. Uncertainties	1,242,426	-	1,242,426	-	-	-	-	-	-	1,242,426
Assigned for Carryover	15,866	100,454	116,320	-	-	-	-	-	-	116,320
Assigned Balance - Gap Funding	1,466,080	-	1,466,080	-	-	-	-	-	-	1,466,080
Unappropriated Amount	-	-	-	-	-	-	-	-	-	-

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

A	I	J	K	L	M	N	O	P	Q	R	S	T	U
1													
2													
3	Projected P2 Average Daily Attendance (ADA)	2,974.54	2,896.94	77.60		2,974.54	2,896.94	77.60		2,974.54	2,896.94	77.60	2,974.54
4	Plus Annual Non-Public School (NPS) ADA	11.00		11.00		11.00		11.00		11.00		11.00	11.00
5	Plus Los Angeles County ADA	8.93	7.51			7.51	7.51			7.51	7.51		7.51
6	Total Projected ADA	2,994.47	2,904.45	88.60		2,993.05	2,904.45	87.60		2,992.05	2,904.45	87.60	2,992.05
7													
8	CBEDS Enrollment Projection		SMUSD	NPS			SMUSD	NPS			SMUSD	NPS	
9	Grades TK - 3	760	759	1		760	759	1		760	759	1	760
10	Grades 4 - 6	663	661	2		663	661	2		663	661	2	663
11	Grades 7 - 8	519	518	1		519	518	1		519	518	1	519
12	Grades 9 - 12	1,130	1,124	6		1,130	1,124	6		1,130	1,124	6	1,130
13	Total CBEDS Enrollment Projection	3,072	3,062	10		3,072	3,062	10		3,072	3,062	10	3,072
14													
15	Unduplicated ELL, Free/Reduced & Foster Youth Count	486	486			486	486			486	486		486
16	Percent over CBEDS	15.82%	15.82%			15.82%	15.82%			15.82%	15.82%		15.82%
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	751.94	716.39	15.17	2.00	733.56	716.39	15.17	2.00	733.56	716.39	15.17	2.00
20	Grades 4 - 6	618.09	624.11	20.54	1.00	645.65	624.11	20.54	1.00	645.65	624.11	20.54	1.00
21	Grades 7 - 8	539.64	489.31	17.35	2.00	508.66	489.31	17.35	2.00	508.66	489.31	17.35	2.00
22	Grades 9 - 12	1,102.47	1,067.13	24.54	13.51	1,105.18	1,067.13	24.54	12.51	1,104.18	1,067.13	24.54	12.51
23	Total Funded ADA Projection	3,010.14	2,896.94	77.60	18.51	2,993.05	2,896.94	77.60	17.51	2,992.05	2,896.94	77.60	17.51
24													
25	Projected COLA	1.660%	2.710%			2.710%	2.570%			2.570%	2.670%		2.670%
26													
27	Projected Base Grant		PY Base	COLA			PY Base	COLA			PY Base	COLA	
28	Grades TK - 3	7,193.00	7,193.00	216.00		7,409.00	7,409.00	190.00		7,599.00	7,599.00	203.00	7,802.00
29	Grades 4 - 6	7,301.00	7,301.00	219.00		7,520.00	7,520.00	193.00		7,713.00	7,713.00	206.00	7,919.00
30	Grades 7 - 8	7,518.00	7,518.00	226.00		7,744.00	7,744.00	199.00		7,943.00	7,943.00	212.00	8,155.00
31	Grades 9 - 12	8,712.00	8,712.00	281.00		8,973.00	8,973.00	231.00		9,204.00	9,204.00	246.00	9,450.00
32													
33	TARGET BASE GRANT												
34	Grades TK - 3	5,408,705	5,307,734	127,213		5,434,947	5,443,848	130,475		5,574,323	5,589,275	133,960	5,723,235
35	Grades 4 - 6	4,498,073	4,693,307	161,981		4,855,288	4,813,760	166,138		4,979,898	4,942,327	170,575	5,112,902
36	Grades 7 - 8	4,057,013	3,789,217	149,846		3,939,063	3,886,589	153,897		4,040,268	3,990,323	157,799	4,148,122
37	Grades 9 - 12	9,604,719	9,642,745	274,035		9,916,788	9,890,887	271,889		10,162,873	10,155,348	279,153	10,434,501
38	TARGET - Base Grant	23,569,510	23,433,003	713,075		24,148,078	24,035,184	722,196		24,757,380	24,677,273	741,487	25,418,760
39													
40	TARGET GRADE SPAN ADJUSTMENTS												
41	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$771)	562,451	552,337	13,238		565,575	565,948	13,564		579,512	580,992	13,925	594,917
42	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$239)	250,260	250,391	7,116		257,507	256,839	7,060		263,899	264,361	7,267	271,628
43	TARGET - Augmentation Grants	812,711	802,728	20,354		823,082	822,787	20,624		843,411	845,353	21,192	866,545
44													
45	TARGET SUPPLEMENTAL GRANT												
46	Target Base + Target Augmentation Grant x 20%	4,876,244	4,847,146	146,686		4,993,832	4,971,594	148,564		5,120,158	5,104,625	152,536	5,257,081
47	Unduplicated Count Percentage - 3 yr Average	15.41%	15.35%	15.35%		15.35%	15.82%	15.82%		15.82%	15.82%	15.82%	15.82%
48	TARGET - Supplemental Grant	751,429	744,037	22,516		766,553	766,506	23,503		810,009	807,536	24,131	831,667
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	161,924	161,924			161,924	161,924			161,924	161,924		161,924
53	TARGET - Transportation/TIIG Grants	189,651	189,651			189,651	189,651			189,651	189,651		189,651
54	TARGET - LCFF FUNDING	25,322,301	25,169,419	755,945		25,925,364	25,834,128	766,323		26,600,451	26,519,813	786,810	27,306,623
55													
56	HOLD HARMLESS CALCULATION												
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA	6,983.90	7,395.85	7,395.85		7,395.85	7,571.34	7,571.34		7,571.34	8,061.17	8,061.17	8,061.17
58	Prior Year Gap Funding	411.95	175.49	175.49		175.49	489.83	489.83		489.83	228.32	228.32	228.32
59	Hold Harmless Revenue Limit per ADA	7,395.85	7,571.34	7,571.34		7,571.34	8,061.17	8,061.17		8,061.17	8,289.49	8,289.49	8,289.49
60	Current Year Funded ADA	3,010.14	2,904.45	88.60		2,993.05	2,904.45	87.60		2,992.05	2,904.45	87.60	2,992.05
61	Hold Harmless Revenue Limit/LCFF Funding	22,262,544	21,890,576	670,821		22,861,399	23,413,265	706,158		24,119,423	24,076,409	726,159	24,802,568
62													
63	GAP FUNDING												
64	TARGET - LCFF FUNDING	25,322,301	25,169,419	755,945		25,925,364	25,834,128	766,323		26,600,451	26,519,813	786,810	27,306,623
65	Hold Harmless - Revenue Limit/LCFF Funding	(22,262,544)	(21,990,576)	(670,821)		(22,661,399)	(23,413,265)	(706,158)		(24,119,423)	(24,076,409)	(726,159)	(24,802,568)
66	Hold Harmless - Categorical Funding	(1,797,885)	(1,797,885)	-		(1,797,885)	(1,797,885)	-		(1,797,885)	(1,797,885)	-	(1,797,885)
67	Difference	1,261,872	1,380,956	85,124		1,466,080	622,978	60,165		683,143	645,519	60,651	706,170
68	GAP Funding Percentage	41.86%	100.00%	100.00%		100.00%	100.00%	100.00%		100.00%	100.00%	100.00%	100.00%
69	GAP FUNDING	526,250	1,380,956	85,124		1,466,080	622,978	60,165		683,143	645,519	60,651	706,170
70													
71	LCFF Funding												
72	Hold Harmless - PY Funded R/ADA x CY ADA	22,262,544	21,990,578	670,821		22,661,399	23,413,265	706,158		24,119,423	24,076,409	726,159	24,802,568
73	Hold Harmless - 12/13 Categorical Programs	1,797,885	1,797,885	-		1,797,885	1,797,885	-		1,797,885	1,797,885	-	1,797,885
74	GAP Funding (Target LCFF less Hold Harmless x %)	526,250	1,380,956	85,124		1,466,080	622,978	60,165		683,143	645,519	60,651	706,170
75	Prior Year Adjustment	(3,841)	-	-		-	-	-		-	-	-	-
76	TOTAL LCFF FUNDING	24,584,838	25,169,419	755,945		25,925,364	25,834,128	766,323		26,600,451	26,519,813	786,810	27,306,623
77													
78	Informational Only												
79	Property Taxes	14,333,384	14,333,384			14,333,384	14,333,384			14,333,384	14,333,384		14,333,384
80	EPA (Educational Protection Act)	2,538,165	2,538,165			2,538,165	2,538,165			2,538,165	2,538,165		2,538,165
81	State Aid	7,713,289	8,297,870	755,945		9,053,815	8,962,579	766,323		9,728,902	9,648,264	786,810	10,435,074
82	Total Funded Revenue Limit/LCFF	24,584,838	25,169,419	755,945		25,925,364	25,834,128	766,323		26,600,451	26,51		

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY AND LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

	A	I	J	K	L	M	N	O	P	Q	R	S	T	U
		Estimated Actuals Projections 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1														
2														
95	TOTAL SUPPLEMENTAL GRANT FUNDING	693,989				766,553				810,009				831,867
96	Current Year Funding Available for all Students	23,701,198				24,969,160				25,600,791				26,285,305
97	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS	2.93%				3.07%				3.16%				3.16%
98														
99	Projected Federal Income													
100	Misc. Federal Income	500				-				-				-
101	Special Ed - Local Assistance	499,593		499,593		499,593		499,593		499,593		499,593		499,593
102	Special Ed - Federal Preschool	6,844		6,844		6,844		6,844		6,844		6,844		6,844
103	Special Ed - Preschool Local Entitlement	24,038		24,038		24,038		24,038		24,038		24,038		24,038
104	Special Ed - Mental Health Funding	33,803		33,803		33,803		33,803		33,803		33,803		33,803
105	Special Ed - Preschool Staff Development	76		76		76		76		76		76		76
106	Title I	214,225			161,967	161,967			161,967	161,967			161,967	161,967
107	Title II - Teacher Quality	48,644			49,644	49,644			48,644	48,644			48,644	48,644
108	Title III - Limited English Proficiency Program	36,180			36,180	36,180			36,180	36,180			36,180	36,180
109	TOTAL PROJECTED FEDERAL REVENUE	863,903		564,354	246,791	811,145		564,354	246,791	811,145		564,354	246,791	811,145
110														
111	Projected Other State Revenue													
112	Lottery Revenue	635,046	457,473		150,402	607,875	457,473		150,402	607,875	457,473		150,402	607,875
113	Mandate Block Grant	121,691	121,691			121,691	121,691			121,691	121,691			121,691
114	STRS on Behalf (Accounting Entry Only)	1,396,329			1,396,329	1,396,329			1,396,329	1,396,329			1,396,329	1,396,329
115	Misc. State Income	2,220				-				-				-
116	Discretionary One-Time Funding (16/17 - \$214/ADA)	-				-				-				-
117	Discretionary One-Time Funding (17/18 - \$147/ADA)	442,505				-				-				-
118	Discretionary One-Time Funding (18/19 - \$295/ADA)	-	885,000			885,000				-				-
119	Prop 39 - Clean Energy Act	146,985				-				-				-
120	College Readiness Block Grant	-				-				-				-
121	Special Ed - Mental Health Funding	176,468		176,468		176,468		176,468		176,468		176,468		176,468
122	TOTAL PROJECTED OTHER STATE REVENUE	2,921,244	1,464,164	176,468	1,549,731	3,187,363	579,184	178,468	1,546,731	2,302,363	579,184	176,468	1,546,731	2,302,363
123														
124	Projected Other Local Revenue													
125	Special Education - Master Plan	1,499,172		1,499,172		1,499,172		1,499,172		1,499,172		1,499,172		1,499,172
126	SELPA Reimbursement (Regional Programs)	850,000		850,000		850,000		850,000		850,000		850,000		850,000
127	Subtotal - Special Education Funds	2,349,172		2,349,172		2,349,172		2,349,172		2,349,172		2,349,172		2,349,172
128														
129	Parcel Tax Revenue - Measure E (2011)	4,100,000	4,100,000			4,100,000	4,100,000			4,100,000	4,100,000			4,100,000
130	Parcel Tax Revenue - Measure R (2019)	1,600,000	1,600,000			1,600,000	1,600,000			1,600,000	1,600,000			1,600,000
131	Subtotal - Parcel Tax Funds	5,700,000	5,700,000			5,700,000	5,700,000			5,700,000	5,700,000			5,700,000
132														
133	Use of Facilities - Chinese School of San Marino	95,531	95,531			95,531	95,531			95,531	95,531			95,531
134	Use of Facilities - City of San Marino (Pool Use)	11,520	11,520			11,520	11,520			11,520	11,520			11,520
135	Use of Facilities - City of San Marino (Facilities)	15,000	15,000			15,000	15,000			15,000	15,000			15,000
136	Use of Facilities - Crown City United Soccer	15,500	15,500			15,500	15,500			15,500	15,500			15,500
137	Use of Facilities - PT Affiliates	95,000	95,000			95,000	95,000			95,000	95,000			95,000
138	Use of Facilities - Other Facility Users	67,609	67,609			67,609	67,609			67,609	67,609			67,609
139	Subtotal - Facility Use Income	300,160	300,160			300,160	300,160			300,160	300,160			300,160
140														
141	Interest Earnings	39,274	30,000			30,000	30,000			30,000	30,000			30,000
142	Subtotal - Interest Income	39,274	30,000			30,000	30,000			30,000	30,000			30,000
143														
144	SMSF Annual Campaign Contribution Grant	2,000,000	2,000,000			2,000,000	2,000,000			2,000,000	2,000,000			2,000,000
145	SMSF Excess Supplemental Grant	141,865				-				-				-
146	Subtotal - SMSF Funds	2,141,865	2,000,000			2,000,000	2,000,000			2,000,000	2,000,000			2,000,000
147														
148	Misc. Local Income - Donations	862,781	376,298		53,573	429,871	412,775		53,573	466,348	475,829		53,573	529,402
149	Misc. Local Income - PT Affiliates Donation	-				-				-				-
150	Misc. Local Income - ASB Donations	660,947				-				-				-
151	Reimbursements - City of San Marino (Transportation)	110,000			110,000	110,000		110,000		110,000		110,000		110,000
152	Reimbursements - Curriculum Lab	15,000			15,000	15,000		15,000		15,000		15,000		15,000
153	Reimbursements - Talent Bank	98,817			88,994	88,994		88,994		88,994		88,994		88,994
154	Reimbursements - PTA Council (Curr Lab)	21,923			21,910	21,910		21,910		21,910		21,910		21,910
155	Reimbursements - SMSF - Elementary VAPA	43,434				-				-				-
156	Reimbursements - Carver PTA	250,149			247,481	247,481		247,481		247,481		247,481		247,481
157	Reimbursements - Carver Enrichment	26,000				-				-				-
158	Reimbursements - Valenline PTA	272,067			257,648	257,648		257,648		257,648		257,648		257,648
159	Reimbursements - Huntington PTA	146,350				-				-				-
160	Reimbursements - Huntington ASB	1,295				-				-				-
161	Reimbursements - SMHS PTA	94,183				-				-				-
162	Reimbursements - SMHS ASB	15,485				-				-				-
163	Subtotal - Donations, Reimbursements & Distributions	2,638,431	376,298		794,606	1,170,904	412,775		794,606	1,207,381	475,829		794,606	1,270,435
164	TOTAL PROJECTED OTHER LOCAL REVENUE	13,168,002	8,406,458	2,349,172	794,606	11,550,236	8,442,935	2,349,172	794,606	11,586,713	8,505,989	2,349,172	794,606	11,649,767
165	TOTAL PROJECTED REVENUE	41,538,687	35,040,041	3,845,939	2,588,128	41,474,108	34,856,227	3,856,317	2,588,128	41,300,672	35,604,966	3,876,804	2,588,128	42,069,898
166														
167	Projected Expenditures													
168	Certificated Salaries	16,977,061	14,621,733	2,616,235	380,469	17,618,457	14,231,733	2,616,235	380,469	17,228,457	14,176,733	2,646,235	380,469	17,203,457
169	Certificated Step/Column	-	180,000			180,000	230,000	30,000		260,000	230,000	30,000		260,000
170	Certificated Budget Reductions	-	(570,000)			(570,000)	(285,000)			(285,000)	(215,000)			(215,000)
171	Classified Salaries	8,082,219	5,649,860	1,953,508	1,049,928	8,653,296	5,269,860	1,953,508	1,049,928	8,273,296	5,184,860	1,983,508	1,059,928	8,228,296
172	Classified Step/Column	-				-	120,000	30,000	10,000	160,000	120,000	30,000	10,000	160,000
173	Classified Budget Reductions	-	(380,000)			(380,000)	(205,000)			(205,000)	(340,000)			(340,000)
174	Employee Benefits	8,196,289	6,895,697	1,773,692	460,780	8,950,169	6,881,878	1,773,692	460,780	9,136,350	7,100,428	1,773,692	462,780	9,356,900
175	Employee Benefits related to Step/Column	-	35,000			35,000			2,000	37,000	35,000		2,000	37,000
176	Employee Benefit Adjustments	-	(402,242)			(402,242)	(220,171)			(220,171)	(266,205)			(266,205)
177	STRS on Behalf (Accounting Entry Only)	1,396,329			1,396,329	1,396,329			1,396,329	1,396,329			1,396,329	1,396,329
178	Book and Supplies	2,233,200	889,223	31,791	371,530	1,291,544	888,223	31,791	371,530	1,291,544	888,223	31,791	371,530	1,291,544
179	Operating Services	5,410,205	2,407,035	510,227	573,710	3,490,972	2,407,035	510,227	573,710	3,490,972				

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

	A	I	J	K	L	M	N	O	P	Q	R	S	T	U
		Estimated Actuals Projections 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21
1														
2														
167	Other Financing Sources/Uses													
190	Transfer in from Cash Flow Fund	1,200,000	1,175,000			1,175,000	1,155,000			1,155,000	485,000			485,000
191	Transfer to Capital Projects Fund	(15,500)	(15,500)			(15,500)	(15,500)			(15,500)	(15,500)			(15,500)
192	Contribution to Special Education	-	(3,174,803)	3,174,803	-	-	(3,224,425)	3,224,425	-	-	(3,263,938)	3,263,938	-	-
193	Contribution to Maintenance & Operations	-	(1,691,588)		1,691,588	-	(1,703,598)		1,703,588	-	(1,715,589)		1,715,588	-
194	TOTAL OTHER SOURCES(USES)	1,184,500	(3,708,891)	3,174,803	1,691,588	1,159,500	(3,788,513)	3,224,425	1,703,588	1,139,500	(4,510,026)	3,263,938	1,715,588	469,500
195														
196	Net Increase/(Decrease) in Fund Balance	(1,059,742)	1,234,908	-	-	1,234,908	688,620	-	-	688,620	698,105	-	-	698,105
197														
198	Projected Beginning Balance July 1	2,752,417	1,592,222	-	100,453	1,692,675	2,827,130	-	100,453	2,927,583	3,515,750	-	100,453	3,616,203
199														
200														
201	Projected Ending Balance - Fund 01	1,692,675	2,827,130	-	100,453	2,927,583	3,515,750	-	100,453	3,616,203	4,213,855	-	100,453	4,314,308
202														
203	Components of Ending Fund Balance													
204	Designated for Economic Uncertainties Percentage	3.00%	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%
205	Designated for Economic Uncertainties	1,313,959	1,242,426			1,242,426	1,253,012			1,253,012	1,255,704			1,255,704
206	Assigned for Carryover - School Site Donations	171,958	15,866	-	100,453	116,319	10,757	-	100,453	111,210		-	100,453	100,453
207	Assigned for Carryover - Categorical Programs	-	-	-	-	-	-	-	-	-	-	-	-	-
208	Assigned Balance - SMSF Supplemental Grant	104,000	-	-	-	-	-	-	-	-	-	-	-	-
209	Assigned Balance - Gap Funding 18/19 (Gross)	-	1,466,080	-	-	1,466,080	1,466,080	-	-	1,466,080	1,466,080	-	-	1,466,080
210	Assigned Balance - Gap Funding 19/20 (Gross)	-	-	-	-	-	683,143	-	-	683,143	683,143	-	-	683,143
211	Assigned Balance - Gap Funding 20/21 (Gross)	-	-	-	-	-	-	-	-	-	706,170	-	-	706,170
212	Revolving Fund	100,000	100,000			100,000	100,000			100,000	100,000			100,000
213	Warehouse Stores	2,758	2,758			2,758	2,758			2,758	2,758			2,758
214														
215	Unappropriated Amount	-	-	-	-	-	-	-	-	-	-	-	-	-

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

	A	I	M	Q	U
		Estimated Actuals Projections 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
1					
2					
3	<i>Projected P2 Average Daily Attendance (ADA)</i>	2,974.54	2,974.54	2,974.54	2,974.54
4	<i>Plus Annual Non-Public School (NPS) ADA</i>	11.00	11.00	10.00	10.00
5	<i>Plus Los Angeles County ADA</i>	8.93	7.51	7.51	7.51
6	Total Projected ADA	2,994.47	2,993.05	2,992.05	2,992.05
7					
8	<u>CBEDS Enrollment Projection</u>				
9	<i>Grades TK - 3</i>	760	760	760	760
10	<i>Grades 4 - 6</i>	663	663	663	663
11	<i>Grades 7 - 8</i>	519	519	519	519
12	<i>Grades 9 - 12</i>	1,130	1,130	1,130	1,130
13	Total CBEDS Enrollment Projection	3,072	3,072	3,072	3,072
14					
15	<i>Unduplicated ELL, Free/Reduced & Foster Youth Count</i>	486	486	486	486
16	Percent over CBEDS	15.82%	15.82%	15.82%	15.82%
17					
18	<u>Projected Funded Average Daily Attendance (ADA)</u>				
19	<i>Grades TK - 3</i>	751.94	733.56	733.56	733.56
20	<i>Grades 4 - 6</i>	616.09	645.65	645.65	645.65
21	<i>Grades 7 - 8</i>	539.64	508.66	508.66	508.66
22	<i>Grades 9 - 12</i>	1,102.47	1,105.18	1,104.18	1,104.18
23	Total Funded ADA Projection	3,010.14	2,993.05	2,992.05	2,992.05
24					
25	<i>Projected COLA</i>	1.560%	2.710%	2.570%	2.670%
26					
27	<u>Projected Base Grant</u>				
28	<i>Grades TK - 3</i>	7,193.00	7,409.00	7,599.00	7,802.00
29	<i>Grades 4 - 6</i>	7,301.00	7,520.00	7,713.00	7,919.00
30	<i>Grades 7 - 8</i>	7,518.00	7,744.00	7,943.00	8,155.00
31	<i>Grades 9 - 12</i>	8,712.00	8,973.00	9,204.00	9,450.00
32					
33	TARGET BASE GRANT				
34	<i>Grades TK - 3</i>	5,408,705	5,434,947	5,574,323	5,723,235
35	<i>Grades 4 - 6</i>	4,498,073	4,855,288	4,979,898	5,112,902
36	<i>Grades 7 - 8</i>	4,057,013	3,939,063	4,040,286	4,148,122
37	<i>Grades 9 - 12</i>	9,604,719	9,916,780	10,162,873	10,434,501
38	TARGET - Base Grant	23,568,510	24,146,078	24,757,380	25,418,760
39					
40	TARGET GRADE SPAN ADJUSTMENTS				
41	<i>TK - 3 Augmentation (Target Base Grant x 10.4%) (\$771)</i>	562,451	565,575	579,512	594,917
42	<i>9 - 12 Augmentation (Target Base Grant x 2.60%) (\$233)</i>	250,260	257,507	263,899	271,628
43	TARGET - Augmentation Grants	812,711	823,082	843,411	866,545
44					
45	TARGET SUPPLEMENTAL GRANT				
46	<i>Target Base + Target Augmentation Grant x 20%</i>	4,876,244	4,993,832	5,120,158	5,257,061
47	<i>Unduplicated Count Percentage - 3 yr Average</i>	15.41%	15.35%	15.82%	15.82%
48	TARGET - Supplemental Grant	751,429	766,553	810,009	831,667
49					

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

	A	I	M	Q	U
1		Estimated Actuals Projections 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
2					
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	TARGET - LCFF FUNDING	25,322,301	25,925,364	26,600,451	27,306,623
55					
56	HOLD HARMLESS CALCULATION				
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA	6,983.90	7,395.85	7,571.34	8,061.17
58	Prior Year Gap Funding	411.95	175.49	489.83	228.32
59	Hold Harmless Revenue Limit per ADA	7,395.85	7,571.34	8,061.17	8,289.49
60	Current Year Funded ADA	3,010.14	2,993.05	2,992.05	2,992.05
61	Hold Harmless Revenue Limit/LCFF Funding	22,262,544	22,661,399	24,119,423	24,802,568
62					
63	GAP FUNDING				
64	TARGET - LCFF FUNDING	25,322,301	25,925,364	26,600,451	27,306,623
65	Hold Harmless - Revenue Limit/LCFF Funding	(22,262,544)	(22,661,399)	(24,119,423)	(24,802,568)
66	Hold Harmless - Categorical Funding	(1,797,885)	(1,797,885)	(1,797,885)	(1,797,885)
67	Difference	1,261,872	1,466,080	683,143	706,170
68	GAP Funding Percentage	41.86%	100.00%	100.00%	100.00%
69	GAP FUNDING	528,250	1,466,080	683,143	706,170
70					
71	LCFF Funding				
72	Hold Harmless - PY Funded RL/ADA x CY ADA	22,262,544	22,661,399	24,119,423	24,802,568
73	Hold Harmless - 12/13 Categorical Programs	1,797,885	1,797,885	1,797,885	1,797,885
74	GAP Funding (Target LCFF less Hold Harmless x %)	528,250	1,466,080	683,143	706,170
75	Prior Year Adjustment	(3,841)	-	-	-
76	TOTAL LCFF FUNDING	24,584,838	25,925,364	26,600,451	27,306,623
77					
78	Informational Only				
79	Property Taxes	14,333,384	14,333,384	14,333,384	14,333,384
80	EPA (Educational Protection Act)	2,538,165	2,538,165	2,538,165	2,538,165
81	State Aid	7,713,289	9,053,815	9,728,902	10,435,074
82	Total Funded Revenue Limit/LCFF	24,584,838	25,925,364	26,600,451	27,306,623
83					
84	LCFF % to Target Funding	97.088%	100.000%	100.000%	100.000%
85	Increase (Decrease) in Funding	166,099	1,340,526	675,087	706,172
86					
87	LCAP Proportionality Percentage Calculation (Informational Only)				
88	Current Year LCFF Funding	24,584,838	25,925,364	26,600,451	27,306,623
89	Transportation and TIIG Funding	189,651	189,651	189,651	189,651
90	Supplemental Concentration Grant at Target	751,429	766,553	810,009	831,667
91	Prior Year Funds spent on Unduplicated Students	652,633	693,989	766,553	810,009
92	Difference	98,796	72,564	43,456	21,658
93	INCREASE IN SUPPLEMENTAL GRANT	41,356	72,564	43,456	21,658
94					
95	TOTAL SUPPLEMENTAL GRANT FUNDING	693,989	766,553	810,009	831,667
96	Current Year Funding Available for all Students	23,701,198	24,969,160	25,600,791	26,285,305
97	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS	2.93%	3.07%	3.16%	3.16%
98					

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget**

Bd Mtg: 06-26-18

LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	I	M	Q	U
		Estimated Actuals Projections 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
1					
2					
99	Projected Federal Income				
100	Misc. Federal Income	500	-	-	-
101	Special Ed - Local Assistance	499,593	499,593	499,593	499,593
102	Special Ed - Federal Preschool	6,844	6,844	6,844	6,844
103	Special Ed - Preschool Local Entitlement	24,038	24,038	24,038	24,038
104	Special Ed - Mental Health Funding	33,803	33,803	33,803	33,803
105	Special Ed - Preschool Staff Development	76	76	76	76
106	Title I	214,225	161,967	161,967	161,967
107	Title II - Teacher Quality	48,644	48,644	48,644	48,644
108	Title III - Limited English Proficiency Program	36,180	36,180	36,180	36,180
109	TOTAL PROJECTED FEDERAL REVENUE	863,903	811,145	811,145	811,145
110					
111	Projected Other State Revenue				
112	Lottery Revenue	635,046	607,875	607,875	607,875
113	Mandate Block Grant	121,691	121,691	121,691	121,691
114	STRS on Behalf (Accounting Entry Only)	1,396,329	1,396,329	1,396,329	1,396,329
115	Misc. State Income	2,220	-	-	-
116	Discretionary One-Time Funding (16/17 - \$214/ADA)	-	-	-	-
117	Discretionary One-Time Funding (17/18 - \$147/ADA)	442,505	-	-	-
118	Discretionary One-Time Funding (18/19 - \$295/ADA)	-	885,000	-	-
119	Prop 39 - Clean Energy Act	146,985	-	-	-
120	College Readiness Block Grant	-	-	-	-
121	Special Ed - Mental Health Funding	176,468	176,468	176,468	176,468
122	TOTAL PROJECTED OTHER STATE REVENUE	2,921,244	3,187,363	2,302,363	2,302,363
123					
124	Projected Other Local Revenue				
125	Special Education - Master Plan	1,499,172	1,499,172	1,499,172	1,499,172
126	SELPA Reimbursement (Regional Programs)	850,000	850,000	850,000	850,000
127	Subtotal - Special Education Funds	2,349,172	2,349,172	2,349,172	2,349,172
128					
129	Parcel Tax Revenue - Measure E (2021)	4,100,000	4,100,000	4,100,000	4,100,000
130	Parcel Tax Revenue - Measure R (2019)	1,600,000	1,600,000	1,600,000	1,600,000
131	Subtotal - Parcel Tax Funds	5,700,000	5,700,000	5,700,000	5,700,000
132					
133	Use of Facilities - Chinese School of San Marino	95,531	95,531	95,531	95,531
134	Use of Facilities - City of San Marino (Pool Use)	11,520	11,520	11,520	11,520
135	Use of Facilities - City of San Marino (Facilities)	15,000	15,000	15,000	15,000
136	Use of Facilities - Crown City United Soccer	15,500	15,500	15,500	15,500
137	Use of Facilities - PTAffiliates	95,000	95,000	95,000	95,000
138	Use of Facilities - Other Facility Users	67,609	67,609	67,609	67,609
139	Subtotal - Facility Use Income	300,160	300,160	300,160	300,160
140					
141	Interest Earnings	39,274	30,000	30,000	30,000
142	Subtotal - Interest Income	39,274	30,000	30,000	30,000
143					
144	SMSF Annual Campaign Contribution Grant	2,000,000	2,000,000	2,000,000	2,000,000
145	SMSF Excess Supplemental Grant	141,865	-	-	-
146	Subtotal - SMSF Funds	2,141,865	2,000,000	2,000,000	2,000,000
147					

**SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget**

Bd Mtg: 06-26-18

LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

	A	I	M	Q	U
		Estimated Actuals Projections 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
1					
2					
148	Misc. Local Income - Donations	862,781	429,871	466,348	529,402
149	Misc. Local Income - PTAffiliates Donation	-	-	-	-
150	Misc. Local Income - ASB Donations	680,947	-	-	-
151	Reimbursements - City of San Marino (Transportation)	110,000	110,000	110,000	110,000
152	Reimbursements - Curriculum Lab	15,000	15,000	15,000	15,000
153	Reimbursements - Talent Bank	98,817	88,994	88,994	88,994
154	Reimbursements - PTA Council (Curr Lab)	21,923	21,910	21,910	21,910
155	Reimbursements - SMSF - Elementary VAPA	43,434	-	-	-
156	Reimbursements - Carver PTA	250,149	247,481	247,481	247,481
157	Reimbursements - Carver Enrichment	26,000	-	-	-
158	Reimbursements - Valentine PTA	272,067	257,648	257,648	257,648
159	Reimbursements - Huntington PTA	146,350	-	-	-
160	Reimbursements - Huntington ASB	1,295	-	-	-
161	Reimbursements - SMHS PTA	94,183	-	-	-
162	Reimbursements - SMHS ASB	15,485	-	-	-
163	Subtotal - Donations, Reimbursements & Distributions	2,638,431	1,170,904	1,207,381	1,270,435
164	TOTAL PROJECTED OTHER LOCAL REVENUE	13,168,902	11,550,236	11,586,713	11,649,767
165	TOTAL PROJECTED REVENUE	41,538,887	41,474,108	41,300,672	42,069,898
166					
167	Projected Expenditures				
168	Certificated Salaries	16,977,061	17,618,457	17,228,457	17,203,457
169	Certificated Step/Column	-	180,000	260,000	260,000
170	Certificated Budget Reductions	-	(570,000)	(285,000)	(215,000)
171	Classified Salaries	8,082,219	8,653,296	8,273,296	8,228,296
172	Classified Step/Column	-	-	160,000	160,000
173	Classified Budget Reductions	-	(380,000)	(205,000)	(340,000)
174	Employee Benefits	8,196,299	8,950,169	9,136,350	9,356,900
175	Employee Benefits related to Step/Column	-	35,000	37,000	37,000
176	Employee Benefit Adjustments	-	(402,242)	(220,171)	(266,205)
177	STRS on Behalf (Accounting Entry Only)	1,396,329	1,396,329	1,396,329	1,396,329
178	Book and Supplies	2,233,200	1,291,544	1,291,544	1,291,544
179	Operating Services	5,410,205	3,490,972	3,490,972	3,490,972
180	Equipment	913,241	625,000	625,000	625,000
181	Other Outgo	574,575	510,175	562,775	613,000
182	Indirect Support	-	-	-	-
183	TOTAL EXPENDITURES	43,783,129	41,398,700	41,751,552	41,841,293
184					
185	Excess/(Deficiency) of Revenue over Expenditures	(2,244,242)	75,408	(450,880)	228,605
186					
187	Other Financing Sources/Uses				
190	Transfer in from Cash Flow Fund	1,200,000	1,175,000	1,155,000	485,000
191	Transfer to Capital Projects Fund	(15,500)	(15,500)	(15,500)	(15,500)
192	Contribution to Special Education	-	-	-	-
193	Contribution to Maintenance & Operations	-	-	-	-
194	TOTAL OTHER SOURCES/(USES)	1,184,500	1,159,500	1,139,500	469,500
195					
196	Net Increase/(Decrease) in Fund Balance	(1,059,742)	1,234,908	688,620	698,105
197					
198	Projected Beginning Balance July 1	2,752,417	1,692,675	2,927,583	3,616,203
200					

SAN MARINO UNIFIED SCHOOL DISTRICT
2018-19 Proposed District Budget
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

Bd Mtg: 06-26-18

	A	I	M	Q	U
1		Estimated Actuals Projections 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
2					
201	Projected Ending Balance - Fund 01	1,692,675	2,927,583	3,616,203	4,314,308
202					
203	Components of Ending Fund Balance				
204	Designated for Economic Uncertainties Percentage	3.00%	3.00%	3.00%	3.00%
205	Designated for Economic Uncertainties	1,313,959	1,242,426	1,253,012	1,255,704
206	Assigned for Carryover - School Site Donations	171,958	116,319	111,210	100,453
207	Assigned for Carryover - Categorical Programs	-	-	-	-
208	Assigned Balance - SMSF Supplemental Grant	104,000	-	-	-
209	Assigned Balance - Gap Funding 18/19 (Gross)	-	1,466,080	1,466,080	1,466,080
210	Assigned Balance - Gap Funding 19/20 (Gross)	-	-	683,143	683,143
211	Assigned Balance - Gap Funding 20/21 (Gross)	-	-	-	706,170
212	Revolving Fund	100,000	100,000	100,000	100,000
213	Warehouse Stores	2,758	2,758	2,758	2,758
214					
215	Unappropriated Amount	-	-	-	-