#### SAN MARINO UNIFIED SCHOOL DISTRICT BUSINESS SERVICES

To:

Mr. Loren Kleinrock, Superintendent

Submitted by:

Julie Boucher, Assistant Superintendent, Business Services

Prepared by:

Vangie Lingat, Director of Accounting

Date:

June 25, 2019

Subject:

2019-20 PROPOSED DISTRICT BUDGET AND LONG RANGE

FINANCIAL PROJECTIONS FOR 2020-21 AND 2021-22 FISCAL

**YEARS** 

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

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

#### **Revenue Assumptions**

#### Student Enrollment/Average Daily Attendance

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

#### Cost of Living Allowance (COLA)

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

#### Grade Span Adjustment Funding

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

#### Supplemental Grant and Proportionality

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

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

#### One-Time Discretionary Funding

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

#### Other State Funding

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

#### Special Education School Readiness Grant Funding

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

#### Federal Funding

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

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

#### San Marino Schools Foundation Annual Grant

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

#### Parcel Tax Revenues

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

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

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

#### Local Donations

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

#### Use of Facilities Fees

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

#### **Expenditure Assumptions**

#### Certificated and Classified Salaries

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

#### Health Benefits

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

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

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

## <u>District Funded - Major Medical PPO Annual Contributions for Benefit-Eligible Employees - as of July 1, 2019</u>

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

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

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

#### Retirement Benefits

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

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

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

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

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

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

#### Other Statutory Benefits

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

#### Books and Supplies, Services and Equipment Costs

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

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

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

#### Indirect Support

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

#### 2019-20 Bridging the Budget Gap

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

#### Reserve for Economic Uncertainties

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

#### **Future Year Projections**

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

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

#### Other Funds

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

#### Food Services Fund 13.0

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

#### <u>Deferred Maintenance Fund 14.0</u>

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

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

#### Health Benefits Fund 17.0

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

#### Cash Flow Fund 17.2

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

2019-20 Proposed Budget June 25, 2019

#### Capital Facilities Fund 25.0

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

#### Capital Projects and Improvement Fund 40.0

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

#### Next Steps - Budget Updates

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

fi: jb/Sheets/2019-20 Proposed Budget Narrative - Bd Mtg 6-25-19

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

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

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

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

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

Attachment No 1 to: Informational Bulletin No. 5012

ii Approved by CalPERS Board on April 16, 2019

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

#### December 2018

2018-19 First Interim Financial Report and Projections Presented to the Board of Education School Accountability Report Cards Presented to Board of Education Cabinet/Principals/Directors Budget Meetings
Meetings with SMTA and CSEA Chapter #120

#### January 2019

Governor's Proposed 2019-20 Budget

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

Board of Education Budget Study Session

Cabinet/Principals/Directors Budget Meetings

Meetings with SMTA and CSEA Chapter #120

#### February 2019

Preliminary Enrollment Projections for Budget Planning Purposes
Cabinet/Principals/Directors Budget Meetings
Meetings with SMTA and CSEA Chapter #120

#### March 2019

2018-19 Second Interim Financial Report and Projections Presented to the Board of Education
Comprehensive School Safety Plans Presented to Board of Education
Cabinet/Principals/Directors Budget Meetings
Meetings with SMTA and CSEA Chapter #120
District English Learners Advisory Committee Meeting
LCAP Parent Advisory Committee Meeting

#### April 2019

Cabinet/Principals/Directors Budget Meetings

District English Learners Advisory Committee Meeting

LCAP Parent Advisory Committee Meeting

District Meetings with SMTA and CSEA Chapter #120

#### May 2019

Governor's May Revise Report

District English Learners Advisory Committee Meeting

LCAP Parent Advisory Committee Meeting

District Meetings with SMTA and CSEA Chapter #120

Cabinet/Principals/Directors Budget Meetings

LACOE Review of Draft LCAP Update (for required components)

#### June 2019

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

#### July 2019

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



### INFORMATIONAL BULLETIN # 5012

9300 Imperial Highway, Downey, California 90242-2890 • (562) 922-6111 Debra Duardo, M.S.W., Ed.D., Superintendent

May 21, 2019

TO:

**Business Administrators** 

Los Angeles County School Districts, Charter Schools, Regional Occupational Centers/Programs (ROC/Ps), and

Joint Powers Authorities (JPAs)

FROM:

Patricia Smith, Interim Chief Financial Officer

**Business Services** 

Keith D. Crafton, Director Business Advisory Services

SUBJECT:

2019-20 Governor's May Revise Budget Updates

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

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

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

#### **Augmentation Grants**

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

2019-20 Governor's May Revise Budget Updates May 21, 2019 Page 2

#### **Cost-of-Living-Adjustment (COLA)**

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

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

#### **LCFF** Revenue Projections

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

#### **One-Time Discretionary Funds (Mandated Cost Reimbursement)**

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

#### Mandated Block Grant (MBG)

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

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

#### **Retirement - CalSTRS Rates**

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

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

2019-20 Governor's May Revise Budget Updates May 21, 2019 Page 3

#### **Retirement - CalPERS Rates**

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

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

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

#### CATEGORICAL PROGRAMS

#### Lottery

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

#### COUNTY OFFICE ASSISTANCE

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

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

#### http://www.lacoe.edu/Bulletins.aspx

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

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

PS/KDC/JY:lc Attachments

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

					2017/182018/19				2019/20		2020/21		2021/22	
	1	15/16		6/17						19/20 ADA	Enroll	20/21 ADA	Enroll	ADA
School Site	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	P2 ADA	CBEDS	ADA	Enroll	ADA	Enton	ADA	Linton	APA
Carver Elementary									9)					
TK-K	102	96.79	106	102.46	104	100.55	108	104.13	110	106.70	110	106.70	110	106.70
1	93	90.09	93	90.75	96	92,36	87	83,94	115	111.55	115	111,55	115	111.55
2	82	79.89	97	96.13	95	92.47	95	92.60	87	84.39	115	111.55	115	111.55
3	107	104.35	95	93.94	98	95.27	103	101.20	95	92.15	87	84.39	115	111.55
4	102	99.96	109	107,98	103	101.60	109	106.60	104	100.88	95	92.15	87	84.39
5	100	97.06	118	114.47	118	115.65	97	94.22	109	105.73	104	100.88	95	92.15
·	586	568.14	618	605.73	614	597.90	599	582.69	620	601.40	626	607.22	637	617.89
Valentine Elementary						04.04	87	84.84	91	88.27	91	88.27	91	88.27
TK-K	109	104.03	98	93.00	89	84.64	87	84.53	96	93.12	96	93.12	96	93.12
1	80	76.19	94	91.07	84	81.67			89	86.33	96	93.12	96	93.12
2	101	97.49	87	84.75	100	95.36	88	86.04	89	86.33	89	86.33	96	93.12
3	98	93.54	100	95.90	93	88.18	99	96,97	101	97.97	89	86.33	89	86,33
4	76	73.93	102	99,99	107	101.51	86	83.51	87	84.39	101	97.97	89	86.33
5	97	93.04	86	83,41	113	110.44	106	102.36 538.25	553	536.41	562	545.14	557	540.29
	561	538.22	567	548.12	586	561.80	553	530.25	553	030.41	302	040714		•
Huntington Middle						1								
6	257	250.01	213	207.70	220	214.51	244	237.70	213	206,61	206	199.82	215	208,55
<del>-</del> 7	266	256.84	269	263.24	233	226.95	229	221.90	244	236.68	213	206.61	206	199.82
8	257	250.62	277	272.33	285	278.29	227	221.76	226	219.22	244	236.68	213	206.61
J	780	757.47	759	743.27	738	719.75	700	681.36	683	662.51	663	643.11	634	614.98
	''													
San Marino High						:					000	228.92	254	246.38
9	285	278.66	258	254.15	273	266,88	285	282.01	236	228.92	236	228.92	236	228.92
10	311	302.24	286	276.50	271	264.49	282	276.27	287	278.39	236	278.39	236	228.92
11	275	265.55	302	292.82	279	269.29	265	259.70	282	273.54	287	273.54	287	278.39
12	329	317.89	273	263.33	301	288.58	269	261.61	262	254,14	282	1,009.77	1,013	982.61
	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101	1,079.59	1,067	1,034.99	1,041	1,009.77	1,010	302.01
707AL V 40	2 427	3,028.17	3,063	2,983.92	3,062	2.968.69	2,953	2,881.89	2,923	2,835.31	2,892	2,805.24	2,841	2,755.77
TOTAL K-12	3,127	3,020.17	3,003	2,303.32	0,002	2,000.00	,	_,	<u> </u>					
Home/Hospital		0.34		0.47	25									6.96
SDC - ESY		7.27		7.24		5.85		6.96		6.96		6.96	12	11.02
NPS - Annual	9	11.20	11	12.97	10	13.15	14	11.02	12	11.02	12	11.02 6.81	12	6.81
County ADA		7.51		8.93		8.21		6.81		6.81		6.81		0.01
	0.400	0.054.40	3.074	3,013.53	3,072	2.995.90	2,967	2,906.68	2,935	2,860.10	2,904	2,830.03	2,853	2,780.56
TOTAL	3,136	3,054.49	3,074	3,013.53	3,072	2,550.50	2,007	2,000.00						
Note: For future projection	,													
Note: For future projecti	`													0.040.0
Greater of CY or PY P2	1	3,054.77		3,035.80		2,991.63		2,974.54		2,888.85		2,842.27		2,812.2
Annual NPS/County ADA		18.71		21.90		21.36		17.83		17.83		17.83		2,830.0
LCFF Funded ADA		3,073.48		3,057.70	•	3,012.99		2,992.37		2,906.68		2,860.10		2,030.0
TOTALS	. 15				í	mes == 1	754	704.05	770	748.84	799	775.03	834	808.9
TK - 3	772	742.37	770	748.00	759	730.50	754	734.25	772	740.04 595.58	595	577.15	575	557.7
4 - 6	632	614.00	628	613.55	661	643.71	642	624.39	614	455.90	595 457	443.29	419	406.43
7 - 8	523	507.46	546	535.57	518	505.24	456	443.66	470 1,067	1,034.99	1,041	1,009.77	1,013	982.61
9 - 12	1,200	1,164.34	1,119	1,086.80	1,124	1,089.24	1,101 2,953	1,079.59 2,881.89	2,923	2,835.31	2,892	2,805.24	2,841	2,755.77
	3,127	3,028.17	3,063	2,983.92	3,062	2,968.69	2,953	2,001.00	2,020	2,000.01	2,002	21000124	2,3-1	

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

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21	2021-22
REVENUES				
Projected CBEDS Enrollment	2,967	2,935	2,904	2,853
Projected Funded Average Daily Attendance	2,992,37	2,906.68	2,860,10	2,830.03
COLA (%)	3.70%	3.26%	3.00%	2.80%
CFF Increase in Funding	\$1,500,042	\$188,283	\$359,436	\$450,904
CFF Funding - TOTAL	\$26,116,520	\$26,304,803	\$26,664,239	\$27,115,143
K-3 Grade Span Adjustment (per ADA)	\$776	\$801	\$825	\$848
9-12 Grade Span Adjustment (per ADA)	\$235	\$243	\$250	\$257
Jnduplicated Student Count	525	525	525	525
Jnduplicated Student Percentage (Average)	17.69%	17.89%	18.08%	18.40%
Proportionality Funding for Unduplicated Students	\$794,192	\$860,673	\$904,664	\$920,072
Education Protection Account (EPA)	\$1,768,089	\$1,768,089	\$1,768,089	\$1,768,089
Unrestricted Lottery (per ADA)	\$151	\$151	\$151	\$151
Restricted Lottery (per ADA)	\$53	\$53	\$53	\$53
Mandated Block Grant	\$124,523	\$124,523	\$124.523	\$124,523
	\$124,323 \$549,516	\$124,523	\$124,523	\$124,523
One-Time State Funding	\$549,516 \$2,387,010	\$2,406,668	\$2,406,668	
Special Education Funding				\$2,406,668
Parcel Tax Revenues (Measure R) 2019	\$1,650,000	\$1,650,000	\$1,699,500	\$1,750,485
Parcel Tax Revenues (Measure E) 2021	\$4,150,000	\$4,274,500	\$4,402,735	\$4,402,735
San Marino Schools Foundation Grants	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$312,750	\$313,828	\$313,828	\$313,828
nterest	\$76,181	\$60,000	\$60,000	\$60,000
EXPENDITURES/TRANSFERS OUT				
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	Step & Column; 182 Work Days for Teachers 185 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Salary Adjustment	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step; 1% Salary Adjustment	Step	TBD	TBD
Health Benefits - Major Medical	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,000 for Employee Only, \$9,000 for 2-Party and \$12,000 for Family	For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute \$6,500 for Employee Only, \$9,500 for 2-Party and \$12,500 for Family	TBD	TBD
Health Benefits - Other Medical	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD
Status of Bargaining Unit Negotlations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Pending	Pending	Pending
STRS Employer share	16.28%	16.70%	18.10%	17.80%
PERS Employer share	18.062%	20,733%	23.600%	24.900%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student	\$125 per student
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Fransfer to Capital Projects Fund	\$15,500	\$15,500	\$15,500	\$15,500
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### SAN MARINO UNIFIED SCHOOL DISTRICT 2019-20 Proposed Budget Assumptions

BUDGET ASSUMPTIONS	2018-19	2019-20	2020-21	2021-22
REVENUES				
Projected CBEDS Enrollment	2,967	2,935	2,904	2,853
Projected Funded Average Daily Attendance	2,992,37	2,906.68	2,860.10	2,830.03
COLA (%)	3.70%	3,26%	3.00%	2.80%
CFF Increase in Funding	\$1,500,042	\$188,283	\$359,436	\$450,904
CFF Funding - TOTAL	\$26,116,520	\$26,304,803	\$26,664,239	\$27,115,143
K-3 Grade Span Adjustment (per ADA)	\$776	\$801	\$825	\$848
9-12 Grade Span Adjustment (per ADA)	\$235	\$243	\$250	\$257
Unduplicated Student Count	525	525	525	525
Jnduplicated Student Percentage (Average)	17.69%	17.89%	18.08%	18.40%
Proportionality Funding for Unduplicated Students	\$794,192	\$860,673	\$904,664	\$920,072
Education Protection Account (EPA)	\$1,768,089	\$1,768,089	\$1,768,089	\$1,768,089
Inrestricted Lottery (per ADA)	\$151	\$151	\$151	\$151
Restricted Lottery (per ADA)	\$53	\$53	\$53	\$53
Aandated Block Grant	\$124,523	\$124,523	\$124,523	\$124,523
One-Time State Funding	\$549,516	\$0	\$0	\$0
Special Education Funding	\$2,387,010	\$2,406,668	\$2,406,668	\$2,406,668
Parcel Tax Revenues (Measure R) 2019	\$1,650,000	\$1,650,000	\$1,699,500	\$1,750,485
Parcel Tax Revenues (Measure E) 2021	\$4,150,000	\$4,274,500	\$4,402,735	\$4,402,735
San Marino Schools Foundation Grants	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Use of District Facilities	\$312,750	\$313,828	\$313,828	\$313,828
nterest	\$76,181	\$60,000	\$60,000	\$60,000
nici est	ψιοιισι	Ψου,000	\$00,000	#00,000
EXPENDITURES/TRANSFERS OUT				
Certificated SMTA Salaries	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	Step & Column; 182 Work Days for Teachers 185 days for Counselors	TBD	TBD
	Step & Longevity;			
Classified CSEA/Non-Represented Salaries	1% Salary Adjustment	Step & Longevity	TBD	TBD
Management & Administrative Salaries	Step; 1% Salary Adjustment	Step	TBD	TBD
U. III. D. J. Fig. Mais Madis-1	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	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	TDD	TDD
Health Benefits - Major Medical	\$12,000 for Family  District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee	\$12,500 for Family  District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee	TBD	TBD
Health Benefits - Other Medical	Assistance Program	Assistance Program	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Pending	Pending	Pending
STRS Employer share	16.28%	16-70%	18.10%	17.80%
PERS Employer share	18.062%	20.733%	23.600%	24.900%
School Sites - Textbook/Support Allocation	\$125 per student	\$125 per student	\$125 per student	\$125 per studen
School Sites - Restricted Lottery Allocation	\$25 per student	\$25 per student	\$25 per student	\$25 per student
Transfer to Capital Projects Fund	\$15,500	\$15,500	\$15,500	\$15,500
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%

	A	В	C	G	Н	1	J	K	L	М	N	0	Р	Q	R	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
2 3 Pro	circled D2 Averens Delly Attendance (ADA)			2 000 05	2 702 40	40.07		2 842 27	2,763,33	49.07		2 842 20	2,713,86	40.07		2 762 72
	ojected P2 Average Daily Attendance (ADA) us Annual Non-Public School (NPS) ADA			2,888.85 11.02	2,793,40	48,87		2,842.27 11.02	2,/63,33	48.87 11.02		2,812,20 11,02	2,713,88	48,87 11,02		2,762,73 11,02
_	us Los Angeles County ADA			6.81	6.81	11.02		6.81	6.81	11,02		6.81	6.81	11,02		6.81
	olal Projected ADA			2,906,68	2,800,21	59.89		2,860,10	2,770.14	59.89		2,830,03	2,720.67	59.89		2,780.56
7			2	1								-,				
B CB	BEDS Enrollment Projection				SMUSD	NPS			SMUSD	NPS			SMUSD	NPS		
9 Gr	rades TK - 3			754	772			772	799	-		799	834			834
	rades 4 - 6			645	614	.2		616	595	2		597	575	2		577
_	rades 7 - 8			458	470	3		473	457	3		460	419	3		422
	rades 9 - 12			1,110	1,067	.7		1,074	1,041	7		1,048	1,013	. 7		1,020
13 To	tal CBEDS Enrollment Projection			2,967	2,923	12		2,935	2,892	12		2,904	2,841	12	*	2,853
14 Un	district City Constitution & Control of Control			505	505			505	505			505	505			525
	nduplicated ELL, Free/Reduced & Foster Youth Count ercent over CBEDS			525 17.69%	525 17.89%			525 17.89%	525 18.08%			525 18.08%	525 18.40%			18.40%
17	ricent over CBEDS			17.03%	17.03%			11.03%	18.08%			10.0078	18.40%		-	18,40%
П	W 152 554 31272 0 5000.				Projected P2 ADA	Projected P2 ADA	Projected Annual ADA		Projected P2 ADA	Projected P2 ADA	Projected Annual ADA		Projected P2 ADA	Projected P2 ADA	Projected Annual ADA	
_	ojected Funded Average Daily Attendance (ADA)				Regular	Special Ed	NPS/County		Regular	Special Ed	NPS/County		Regular	Special Ed	NPS/County	
-	rades TK - 3			731,67	728,15	7.97	0.11	736.23	742.74	7.97	0.11	750,82	768,93	7,97	0,11	777,01
	rades 4 - 6			647.27	613.88	11.94	2.62	628.44	585.07	11.94	2.62	599.63	566,64	11.94	2.62	581.20
	rades 7 - 8			507.80	434.60	10.35	1.14	446.09	446.85	10.35	1.14	458.34	434.24	10.35	1.14	445.73
	rades 9 - 12 otal Funded ADA Projection			1,105.63 2,992.37	1,063.35 2,839.98	18.61 48.87	13.96 17.83	1,095.92 2,906.68	1,018.74	18.61 48.87	13.96	1,051.31 2,860.10	993.52 2,763.33	18.61 48.87	13.96 17.83	1,026.09 2,830.03
24	olai Funded ADA Projection			2,592.37	2,039,90	40.07	17.03	2,909.66	2,793.40	40.07	17.03	2,050.10	2,763.33	40.07	17.63	2,830.03
25 Pro	ojected COLA			3.700%	3.260%			3.260%	3.000%			3.000%	2.800%			2,800%
27 Pro	ojected Base Grant				PY Base	COLA			PY Base	COLA			PY Base	COLA		
	rades TK - 3			7,459.00	7,459.00	243.00		7,702.00	7,702.00	231.00		7,933.00	7,933.00	222.00		8,155.00
29 Gr	rades 4 - 6			7,571.00	7,571.00	247.00		7,818.00	7,818.00	235.00		8,053.00	8,053,00	225.00		8,278.00
	rades 7 - 8			7,796.00	7,796,00	254.00		8,050.00	8,050.00	242.00		8,292,00	8,292,00	232.00		8,524.00
	rades 9 - 12			9,034.00	9,034.00	295.00		9,329.00	9,329.00	280.00		9,609.00	9,609.00	269.00		9,878.00
32																
_	ARGET BASE GRANT								E 000 450							
	rades TK - 3			5,457,527	5,608,211	62,232		5,670,443	5,892,156	64,099		5,956,255	6,270,624	65,892		6,336,516
_	rades 4 - 6 rades 7 - 8			4,900,481 3,958,809	4,799,314 3,498,530	113,830 92,495		4,913,144 3,591,025	4,711,569 3,705,280	117,252 95,275		4,828,821 3,800,555	4,690,646 3,701,462	120,528 97,941		4,811,174 3,799,403
_	rades 9 - 12			9,988,261	9,983,523	240,315		10,223,838	9,854,510	247,528		10,102,038	9,881,260	254,457		10,135,717
	ARGET - Base Grant			24,305,078	23,889,578	508,872		24,398,450	24,163,515	524,154		24,687,669	24,543,992	538,818		25,082,810
39														,		
40 TA	ARGET GRADE SPAN ADJUSTMENTS															
	C - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			567,776	583,248	6,472		589,720	612,761	6,666		619,427	652,053	6,852		658,905
	- 12 Augmentation (Target Base Grant x 2.60%) (\$235)			259,823	260,049	6,260		266,309	256,388	6,440		262,828	257,085	6,620		263,705
	ARGET - Augmentation Grants			827,599	843,297	12,732		856,029	869,149	13,106		882,255	909,138	13,472		922,610
44 45 TA	ARGET SUPPLEMENTAL GRANT					-										
	argel Base + Targel Augmentation Grant x 20%			5,026,535	4,946,575	104,321		5,050,896	5,006,533	107,452		5,113,985	5,090,826	110 450		5,201,084
11.11	nduplicated Count Percentage - 3 yr Average			15.80%	17.04%	17.04%		17.04%	17.69%	17,452		17.69%	17.69%	110,458 17,69%		17.69%
parties.	ARGET - Supplemental Grant			794,192	842,897	17,776		860,673	885,656	19,008		904,664	900,532	19,540		920,072
49		-														
	ARGET TRANSPORTATION & TIIG GRANTS															
	ansportation Grant			27,727	27,727			27,727	27,727			27,727	27,727			27,727
	G Grant			161,924	161,924			161,924	161,924			161,924	161,924			161,924
22	ARGET - Transportation/TIIG Grants			189,651 26,116,520	189,651 25,765,423	639,380		189,651 26,304,803	189,651 26,107,971	556,268		189,651 26,664,239	189,651 26,543,313	571,830		189,651
55	VIDE FOLLOWING	l		20,110,020	20,100,423	035,360		20,304,003	20,107,971	550,208		20,000,239	20,043,313	0/1,030		27,115,143
56 Inf	formational Only			1											-	
	operty Taxes	00000.0		14,825,147	14,825,147			14,825,147	14,825,147			14,825,147	14,825,147			14,825,147
_	PA (Educational Protection Act)	14000.0		1,768,089	1,768,089			1,768,089	1,768,089			1,768,089	1,768,089			1,768,089
	ate Aid	00000.0		9,523,284	9,172,187	539,380		9,711,567	9,514,735	556,268		10,071,003	9,950,077	571,830		10,521,907
	tal Funded Revenue Limit/LCFF			26,116,520	25,765,423	539,380	1	26,304,803				26,664,239		571,830		27,115,143
61																
62 Inc	crease (Decrease) in Funding			1,500,042				188,283				359,436				450,904

Page 1

	A	В	G	G	Н	1	j	K	L	М	N	0	Р	Q	R	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
2																
63																
	Proportionality Percentage Calculation (Informati	onal Only)		00.440.500				00.007.000				00.004.000				07.445.440
	Year LCFF Funding			26,116,520				26,304,803				26,664,239				27,115,143
	ortation and TIIG Funding nental Concentration Grant at Target			189,651 794,192				189,651 860,673				189,651 904,664				189,651 920,072
	ear Funds spent on Unduplicated Students			652,633				794,192				860,673				904,664
	ASE IN SUPPLEMENTAL GRANT			141,559				66,481				43,991				15,408
70				141,000				30,401				10,001				10,700
71 TOTAL	SUPPLEMENTAL GRANT FUNDING			794,192				860,673				904,664				920,072
	Year Funding Available for all Students			25,132,677				25,254,479				25,569,924				26,005,420
73 PROPO	RTIONALITY PERCENTAGE FOR UNDUPLICATE	D STUDENTS		3,16%				3.41%				3,54%				3.54%
74																
	ed Federal Income															
	ederal Income						*								90	
	Ed - Local Assistance	33100.0		527,938		548,442		548,442		548,442		548,442		548,442		548,442
	Ed - Federal Preschool	33150.0		6,648		5,295		5,295		5,295		5,295		5,295		5,295
	Ed - Preschool Local Entitlement Ed - Mental Health Funding	33200.0 33270.0		22.554		32,592		20.500		20.500		20.500		20 500		22.500
	Ed - Preschool Staff Development	33450.0		33,551		52,592		32,592 52		32,592 <b>52</b>		32,592 52		32,592 52		32,592 52
82 Title I	Ed - Freschool Staff Development	30100.0		322,066		52	322,066	322,066		52	322,066	322,066		52	322,066	322,066
	Teacher Quality	40350.0		65,420			65,420	65,420			65,420	65,420	-		65,420	65,420
	- Immigrant Student Program	42010.0		20,963			20,963	20,963			20,963	20,983			20,963	20,963
	- English Learner Student Program	42030.0		29,913			29,913	29,913			29,913	29,913			29,913	29,913
	- Student Support/Academic Achievement	42030.0		14,004											- 1	- 2
87 TOTAL	PROJECTED FEDERAL REVENUE			1,020,571		586,381	438,362	1,024,743		586,381	438,362	1,024,743		586,381	438,362	1,024,743
89 Projecte	ed Other State Revenue															
	e Block Grant	8550		124,523	124,523			124,523	124,523			124,523	124,523			124,523
91 Lollery F	Revenue	8560		655,391	473,140		166,069	639,209	473,140		166,069	639,209	473,140		166,069	639,209
92 Misc. Sta	late Income	0,0000		7,586												
	onary One-Time Funding (17/18 - \$147/ADA)	0,00000														
	onary One-Time Funding (18/19 - \$184/ADA)	0.0000		549,516		- 37										
	onary One-Time Funding (19/20)	0.0000		-		3								•		- 2
96 Prop 39	- Clean Energy Act	62300.0		74			- 2	-							-	
97 Special	Ed - Mental Health Funding	65120.0		178,235		180,990		180,990		180,990		180,990		180,990		180,990
	ed Employees Professional Development Grant rforming Students Block Grant	73110.0 75100.0		23,998										7.0		
			Accounting Entry - required in and out of	21,737		- 34								-		
	n Behalf (Accounting Entry Only)	76900.0	financial statements	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			3,018,931	597,663	180,990	1,624,014	2,402,667	597,663	180,990	1,624,014	2,402,667	597,663	180,990	1,624,014	2,402,667
103 Projecte	La Maria de La Caración de Car				-											
	ed Other Local Revenue Education - Master Plan	8791	CHO E MICH MINOCHANTES	1,537,010		1,556,668		1,556,668		1,558,668		1,556,668		4 550 500		4 550 000
			State Funding for Special Ed Program Funding from Other School					777						1,556,668		1,556,668
	Reimbursement (Regional Programs)	8710	Districts within the SELPA	850,000		850,000		850,000		850,000		850,000		850,000		850,000
106	Subtotal - Special Education Funds			2,387,010	100	2,406,668	*	2,406,668	- 6	2,406,668		2,406,668	*:	2,406,668	30	2,406,668
100 Parcel T	Fax Revenue - Measure E (2021)	9634		4 150 000	4 274 502			4 274 500	4 400 705			4 400 705	4 400 705			4 400 70-
-	Tax Revenue - Measure E. (2021)  Tax Revenue - Measure R. (2019)	8621 8621	Parcel Tax @ \$926 94 per parcel Parcel Tax @ \$366.40 per parcel	4,150,000 1,650,000	4,274,500 1,650,000			4,274,500 1,650,000	4,402,735 1,699,500			4,402,735 1,699,500	4,402,735 1,750,485			4,402,735 1,750,485
110	Subtotal - Parcel Tax Funds	0021	- weet the fit stoo on but batcer	5,800,000	5,924,500			5,924,500	6,102,235			6,102,235	6,153,220			6,153,220
111	Spotofal - Falcel Lax Enuge			5,500,000	5,524,500			0,024,000	0,102,235			0,102,235	0,183,220			0,153,220
	Facilities - Chinese School of San Marino	8650		101,742	101,742			101,742	101,742			101,742	101,742			101,742
	Facilities - City of San Marino (Pool Use)	8650		21,586	21,586			21,586	21,586			21,586	21,586			21,586
	Facilities - City of San Marino (Facilities)	8650		15,264	15,000			15,000	15,000			15,000	15,000			15,000
	Facilities - Crown City United Soccer	8650	AND WOOD RESIDENCE OF SAMPLES OF THE	15,500	15,500			15,500	15,500			15,500	15,500			15,500
116 Use of F	Facilities - PTAffiliates	8650	Use of Facilities Fees - PTAMillates Summer School Use of Facilities Fees - Athletic	95,000	95,000			95,000	95,000			95,000	95,000			95,000
117 Use of F	Facilities - Other Facility Users	8650	Community	63,658	65,000			65,000	65,000			65,000	65,000			65,000
118	Subtotal - Facility Use Income			312,750	313,828	12	8	313,828	313,828	100		313,828	313,828			313,828
119			Internal Company on Company													
120 Interest i	Earnings	8660	Interest Earnings on General Fund Balances - County Tressury	76,181	60,000			60,000	60,000			60,000	60,000			60,000
121	Subtotal - Interest Income			76,181	60,000			60,000	60,000			60,000	60,000	100		60,000
400																

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1	Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
2	00400.0	SMSF Annual Grant to SMUSD - Funding 21	0.000.000	0.000.000			0.000.000	0.000.000			0.000.000	2 200 200			0.000.000
123 SMSF Annual Campaign Grant	00400.0	Teaching Positions in 2018-19 5MSF Supplemental Grant Funding - Excess	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	Above \$2M Annual Grant SMSF Supplemental Grant Funding - Excess	104,000	- 37			-				20				-
125 SMSF Supplemental Grant - 2018/19	99400.0	Above \$2M Annual Grant SMSF Supplemental Grant Funding - Excess	35,000	39-7			- 4	245				40			-
126 SMSF Supplemental Grant - 2019/20	99400,0	Above \$2M Annual Grant						:•::							
127 SMSF Supplemental Grant - Elementary VAPA	99400.0	Elementary VAPA Funding for Band & Drchestra - 2018-19 Last Year					7.			¥	20			82	
128 Subtotal - SMSF Funds			2,139,000	2,000,000	74		2,000,000	2,000,000	37		2,000,000	2,000,000	- 2	- 1	2,000,000
129							201-1010	110-111							
130 Parent Donations	991xx.0	Infosnagi & Other Parent Donations	429,265			54,701	54,701			54,701	54,701			54,701	54,701
131 Donations - HMS ASB 132 Donations - SMHS ASB	99600.0 99600.0		350,074 92,909							- :				- 14	1 9
133 Donations - Curriculum Lab	0000210	Donations based on Curll Lab Usage	15,000			15,000	15,000			15,000	15,000			15,000	15,000
		Elementary Field Yelp Donations for Trips &													
134 Donations - Talent Bank	0000280	Salaries/Benefits of Coordinator PTA/PTSA Donations for Salaries/Benefits	91,900			90,000	90,000			90,000	90,000			90,000	90,000
135 Donations - PTA Council (Curr Lab)	0002000	of Coordinator PTA Donations for Support Salaries &	21,910			19,786	19,786			19,786	19,786			19,786	19,786
136 Donations - Carver PTA	1002000	Benefits, Supplies & Equipment	247,481			258,051	258,051			258,051	258,051			258,051	258,051
137 Donations - Carver Enrichment	1008000	PTA Constions for Support Salaries &	26,000								*:				
138 Donations - Valentine PTA	2002000	Benefits, Supplies & Equipment	257,648			263,359	263,359			263,359	263,359			263,359	263,359
139 Donations - Huntington PTA	3002000	PTA Donations - Allocations	209,750							-					
140 Donations - Huntington ASB	3003000	ASB Donations	1,020			2				- 3	20				
141 Donations - SMHS PTA 142 Donations - SMHS ASB	4002000 4003000	PTEA Donations - Allocations ASB Donations	71,681 10,601					-				-			
143 Subtotal - Parent Donations	4003000	KOD DUNKINGS	1,825,239			700,897	700,897			700,897	700,897	2:	-	700,897	700,897
144			1,030,000			7,00,007	700,007			700,007	700,007			700,007	7,00,000
145 Other Donalions	0,0000		31,410	39)								90.			
146 Donalions - COP Debl Services (July 2018 - 2021)	0.0000	Barth Family Donation for COP Debt Service Payment	365,175	412,775			412,775	463,000			463,000				
147 JPA Reimbursements	0.0000-0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs	450,113				14								
148 OPEB - PARS 115 Trust Funds	0,0000	Reimbursement for Retiree Health Cost		00.000			22 222	57,174			57.474	04.040			
			36,133	36,209			36,209	5/,1/4		_	57,174	61,619		_	61,619
149 Partnership for Awareness - Wellness Grant	99400.0	Donation for Wellness Initiative City of San Marino Reimburgement for	10,000		_										
150 City of San Marino Grant - Prop A Transportation	99400_0	Extra-Curricular Transportation	110,000			110,000	110,000			110,000	110,000			110,000	110,000
151 Subtotal - Misc, Income			1,002,631	448,984		110,000	558,984	520,174	- 51	110,000	630,174	61,619	(2)	110,000	171,619
152 TOTAL PROJECTED OTHER LOCAL REVENUE 153 TOTAL PROJECTED REVENUE			13,543,011 43,699,033	8,747,312 35,110,398	2,406,668 3,713,419	810,897 2,873,273	11,964,877 41,697,090	8,996,237 35,701,871	2,406,668 3,730,307	810,897 2,873,273	12,213,802 42,305,451	8,588,667 35,729,643	2,406,668 3,745,869	810,897 2,873,273	11,806,232 42,348,785
154			45,033,033	30,110,030	5,715,415	2,073,213	41,031,030	30,701,071	5,750,507	2,010,210	42,000,401	30,720,040	0,740,000	2,010,210	42,340,700
155 Projected Expenditures															
156 Teachers' Salaries	11xx	Teachers Salaries, incl Hourty, Stipends & Substitutes	14,139,528	12,401,156	1,538,991	335,323	14,275,470	12,401,156	1,538,991	335,323	14,275,470	11,713,156	1,538,991	335,323	13,587,470
		Counselors, Psychologists, Speech and													
157 Pupil Support Salaries 158 Supervisors' and Administrators' Salaries	12xx 13xx	Language, etc. Supt, Principals, AP's, Dit. of Sp Ed	1,778,828 1,413,415	897,877 1,431,365	832,366 142,378	92,931 13,483	1,823,174 1,587,226	897,877 1,431,365	832,366 142,378	92,931 13,483	1,823,174 1,587,226	614,077 1,431,365	832,366 142,378	92,931 13,483	1,539,374 1,587,226
159 Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist	92,377	1,431,303	74,736	13,403	74,736	1,451,505	74,736	15,405	74,736	1,431,303	74,736	15,405	74,736
		Increases in Salary Coats Based on SMTA Balary Step (3.5%) & Column (5.30%) and													- 10.22
160 Certificated Step/Column		Gertificated Mont Step (4.5%) Increases	989	60,000			60,000	230,000	30,000		260,000	460,000	80,000	39	520,000
161 Certificated Budget Reductions		Savings in Certificated Salaries		- 2				(971,800)	-		(971,800)	(619,200)			(619,200)
162 Subtotal - Certificated Salaries	1xxx		17,424,148	14,790,398	2,588,471	441,737	17,820,606	13,988,598	2,618,471	441,737	17,048,806	13,599,398	2,648,471	441,737	16,689,606
163 164 Instructional Salaries	21xx	Classroom Instructional Aides	2,352,337	693,275	1,561,527	124,026	2,378,828	693,275	1,561,527	124,026	2,378,828	693,275	1,441,527	124,028	2.258.828
		M&O, Health Aldes, Stage Grew, Library Media Specialists			1,301,327				1,301,327						
The state of the s	22xx	Classified Management Asst. Supts, CTO,	2,303,348	1,728,541		499,780	2,228,321	1,728,541		499,780	2,228,321	1,728,541	(20)	499,780	2,228,321
166 Supervisors' and Administrators' Salaries	23xx	Cirectors, and Managers Clerks/Secretaries, Administrative &	1,087,025	832,065		280,072	1,112,137	832,065		280,072	1,112,137	832,065		280,072	1,112,137
167 Clerical, Technical and Office Salaries	24xx	Tech Staff	2,260,180	2,119,242	74,855	121,454	2,315,551	2,119,242	74,855	121,454	2,315,551	2,119,242	74,855	121,454	2,315,551
	29xx	Speech and Language Alde, Community Liason	374,943	133,568	203,663	43,599	380,830	133,568	203,663	43,599	380,830	133,568	203,663	43,599	380,830
168 Other Classified Salaries		increases in Salary Costs Based on Salary													
Other Classified Salaries		Taten (5.30%) and Longovity Increases for Va-									III				200,000
169 Classified Step/Column		Step (5.30%) and Longevily Increases for Yra 10, 15, 20		300				120,000	30,000	10,000	160,000	240,000	60,000	20,000	320,000
	2xxx	Step (5.30%) and Longevity Increases for Yre 10, 15, 20 Savings in Classified Salaries	8,377,633	5,506,691	1.840.045	1,068,931	8,415,667	120,000 5,626,691	30,000 (120,000) 1,750,045	1,078,931	(120,000) 8,455,667	5,746,691	1.780.045	1,088,931	8,615,667

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$\neg$	A	В	C	G	н	1	J	K	L	M	N	0	Р	Q	R	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricted	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
2	STRS	31xx	STRS Employer Contributions	2,711,086	2,281,783	420,059	73,657	2,775,499	2,351,725	420,059	73,657	2,845,441	2,408,969	420,059	73,657	2,902,685
			Accounting Entry - required in and out of						2,001,120					420,000		
174	STRS on Behalf (Accounting Entry Only) PERS	31xx	PERS Employer Contributions	1,457,945 1,484,634	939,058	365,691	1,457,945 195,727	1,457,945 1,500,476	1,168,485	365,691	1,457,945 195,727	1,457,945 1,729,903	1,414,747	337,371	1,457,945 195,727	1,457,945
$\neg$		32xx	Statutory Benefits for Employees s.t OASDI													
176	OASDI/Medicare	33xx	and Medicare Deductions Employee Health Benefits for Medical,	941,034	675,906	183,754	88,510	948,170	675,906	183,754	88,510	948,170	661,814	174,574	88,510	924,898
177	Health and Welfare	34xx	Denital, Vision, Life, and Welliness	2,733,461	2,102,909	670,542	154,372	2,927,823	2,102,909	670,542	154,372	2,927,823	1,970,909	640,542	154,372	2,765,823
178	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	12,946	10,161	2,218	758	13,137	10,161	2,218	758	13,137	9,675	2,158	758	12,591
179	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries Cash in Lieu for Medical, Payment to PARS	517,641	405,902	88,690	30,282	524,874	405,902	88,690	30,282	524,874	386,466	86,290	30,282	503,038
100	Other Frederice Bearfile	20	for Early Retirement incentive Programs (2016 SMTA) (2017 CSEA)	200 014	470 400	040.03	7 200	226 400	470 400	52.040	7 000	226 400	170 400	53.040	7 000	220 400
	Other Employee Benefils STRS/PERS Increase	39хх	Increase in Employer Contributions	306,611	176,160	53,040	7,200	236,400	176,160 479,402	53,040	7,200	236,400 479,402	176,160 61,705	53,040	7,200	236,400 61,705
_	421 4 000110 (ABO WHATTAID)		increase in Employer Contributions increases in Benefits Based on Adjustments in		299,369			299,369	1110410030					1,77		
182	Employee Benefits related to Step/Column		Step and Column Salary Placements  Adjustments in Employee Benefits as a	174	12,120	F	-	12,120	200,000	8_000	2,000	210,000	400,000	16,000	4,000	420,000
183	Employee Benefit Adjustments		result of Adjustments in Salaties						(341,910)	(69,960)		(411,870)	(215,890)			(215,890
184	Subtotal - Employee Benefits	Зххх		10,165,358	6,903,368	1,783,994	2,008,451	10,695,813	7,228,740	1,722,034	2,010,451	10,961,225	7,274,555	1,730,034	2,012,461	11,017,040
185																
186	Approved Textbooks and Core Curricula Materials	41xx	Testbook Purchases Classroom, Office & Maintenance and	273,561	•		79,744	79,744		-	79,744	79,744			79,744	79,744
187	Materials and Supplies	43хх	Operations Supplies	2,101,011	731,873	49,560	409,615	1,191,048	648,409	49,560	409,615	1,107,584	604,528	49,560	409,615	1,063,703
	Non-Capitalized Equipment	44xx	Technology Items, Computers, Maintenance Equipment, & Musical Instruments	155,334	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000	90,000	1,000	10,000	101,000
189	Subtotal - Book and Supplies	, 4ххх		2,529,906	821,873	50,560	499,359	1,371,792	738,409	50,560	499,359	1,288,328	694,528	50,560	499,359	1,244,447
190			Name of the United States													
191	Sub-Agreements for Services	51xx	Non-Public School Agreements	832,628		800,000		800,000		800,000		800,000		800,000		800,000
192	Travel and Conferences	52xx	Mileage and Conferences District memberships (ACSA, CSBA, CASBO,	119,752	68,075	11,174	1,501	80,750	68,075	11,174	1,501	80,750	68,075	11,174	1,501	80,750
193	Dues and Memberships	53xx	CIF, CASH, CODESP, etc.)	32,286	20,000	- 2	- 2	20,000	20,000	- 14		20,000	20,000	590	- 2	20,000
194	Insurance	54xx	West San Gabriel JPA insurance for Property and Liability	226,904	250,000			250,000	250,000	3+		250,000	250,000	3.00	134	250,000
195	Utilities	55xx	Utility Costs - Electrical, Gas, Water	815,500	848,000		2,000	850,000	848,000	( <del>)</del>	2,000	850,000	848,000	290	2,000	850,000
196	Rentals and Repairs	56xx	Rentals Leases Reports and Non-Capitalized Improvements	297,696	58,000		145,000	203,000	58,000		145,000	203,000	58,000		145,000	203,000
197		E7	Curriculum Lab Usage & Food Service Transfers								- 20				- 32	50,000
200	Transfers of Direct Costs	57xx	Legal, Election & Audit Costs; Consultants;	50,000	50,000			50,000	50,000		-	50,000	50,000			
	Professional/Consulting and Operating Services	58xx	Field Trips; Transportation, etc	2,853,394	759,575	418,970	413,919	1,592,464	659,575	418,970	413,919	1,492,464	659,575	418,970	413,919	1,492,464
199	Communications	59xx	Postage; Phone, Fax, Cable and Data Lines	177,879	197,009	2,150	5,268	204,427	197,009	2,150	5,268	204,427	197,009	2,150	5,268	204,427
200	Subtotal - Operating Services	5ххх		5,406,039	2,250,659	1,232,294	567,688	4,050,641	2,150,659	1,232,294	567,688	3,950,641	2,150,659	1,232,294	567,688	3,950,641
202	Land Improvements	61xx	Attuatic Field/Parking Lot Improvements	187,846							-					
			Carpeling; LEO Lighting Project; Classroom					50.000								
203	Buildings and Improvements to Buildings	62xx	Chormebooks; Classroom Furniture, HVAC	251,252	50,000	15		50,000	50,000		- 2	50,000	50,000			50,000
	Equipment	64хх	Equipment	404,820	260,000	i.e		260,000	160,000			160,000	160,000	590	29	160,000
205	Subtotal - Equipment	бххх		843,918	310,000			310,000	210,000		•	210,000	210,000	30.53	::	210,000
206	T. W (T	7.	LACOE: SELPA Excess Cost	445 000	70.000	75.000		445.000	70.000	75 000		445.000	70.000	75.000		445.000
	Tuition/Excess Costs	71xx	COP Debt Service Payment +	145,000	70,000	75,000	-	145,000	70,000	75,000		145,000	70,000	75,000		145,000
208	Debl Service	74xx	Offsel by Barth Donation Ihrough July 2021	365,175	412,775	- 12	- 2	412,775	463,000	- 5	- 4	463,000	466,400	- 4		466,400
209	Subtotal - Other Outgo			510,175	482,775	75,000	¥.	557,776	533,000	75,000	-	608,000	536,400	75,000		611,400
210	To after a fluid and fluid	70	Established Rates Charged to Catagorical Programs to Offset General Fund Costs		405.70.0	00.05	04.007		(05.75.11	00.000	04.000		(05.75.11	00.000	04.055	
211	Transfers of Indirect Cost	73xx	(Accounting, Utilities, etc.)	5.80	(95,704) (95,704)	60,897 60,897	34,807 34,807		(95,704) (95,704)	60,897 <b>60,897</b>	34,807 34,807		(95,704) (95,704)	60,897 60,897	34,807	
213	Subtotal - Indirect Support TOTAL EXPENDITURES	73хх		45,257,377	30,970,060	7,631,261	4,620,973	43,222,294	30,380,393	7,509,301	4,632,973	42,522,667	30,116,527	7,577,301	4,644,973	42,338,801
214	TO THE EXILIBITIONES			40,201,377	20,270,000	7,001,201	4,020,373	+5,222,294	30,300,383	1,003,301	4,032,373	→2,022,007	30,170,027	1,011,001	4,044,3/3	42,330,001
215 216	Excess/(Deficiency) of Revenue over Expenditures			(1,658,344)	4,140,338	(3,917,842)	(1,747,700)	(1,525,204)	5,321,478	(3,778,994)	(1,759,700)	(217,216)	5,613,116	(3,831,432)	(1,771,700)	9,984

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	A	В	C	G	Н	1.0		K	L	М	N	0	Р	Q	R	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20	Unrestricled	Special Education	Restricted	Projected 2020-21	Unrestricted	Special Education	Restricted	Projected 2021-22
213	Other Fire and the Brown and the		ļ	-	-											
217	Other Financing Sources/Uses		Based on Negotiated Agreements with SMTA													
219	Transfer to Health & Welfare Fund	Fd 17.0	and CSEA		9,909			9,909				-	1.6			54
220	Transfer in from Deferred Maintenance Fund	Fd 17.2	Transfer of Funds to Bridge Difference between Revenues and Expenditures	2	300,000			300,000	17				7.0			
			Transfer of Funds to Bridge Difference													
	Transfer in from Cash Flow Fund	Fd 17.2	between Revenues and Expenditures	695,000	1,306,850			1,306,850					183			
222	Transfer to Capital Projects Fund	Fd 40.0	General Funds Contributed to Special	(15,500)	(15,500)			(15,500)	(15,500)			(15,500)	(15,500)			(15,500
223	Contribution to Special Education	65000_0	Education		(3,917,842)	3,917,842			(3,778,994)	3,778,994			(3,831,432)	3,831,432		-
_			Maintenance and Operations charged to Restricted Program based on State							_						
224	Contribution to Maintenance & Operations	81500,0	Accounting Standards	20	(1,747,700)		1,747,700		(1,759,700)		1,759,700		(1,771,700)		1,771,700	
225	TOTAL OTHER SOURCES/(USES)			679,500	(4,064,283)	3,917,842	1,747,700	1,601,259	(5,554,194)	3,778,994	1,759,700	(15,500)	(5,618,632)	3,831,432	1,771,700	(15,500
226											- 3000					
227 228	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	(878,844)	76,055			76,055	(232,716)			(232,716)	(5,516)			(5,516
229	Projected Beginning Balance - July 1		Prior Year Ending Balance = Current Year Beginning Balance	2,507,783	1,540,610		102,521	1,643,131	1,616,666		102,521	1,719,186	1,383,949		102,521	1,486,470
230	Restatement			14,192												
231			Beginning Balance plus Revenues less													
232	Projected Ending Balance - June 30		Expenditures and Other Sources/uses	1,643,131	1,616,665		102,521	1,719,186	1,383,949		102,521	1,486,470	1,378,433		102,521	1,480,954
234	Components of Ending Fund Balance															
235	Designated for Economic Uncertainties Percentage	197	Required Percentage for Districts 1000 - 5000 ADA	3.00%	3.00%			3.00%	3.00%			3.00%	3.00%			3.00%
236	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out	1,358,186	1,297,134			1,297,134	1,276,145			1,276,145	1,270,629			1,270,629
237	Assigned for Carryover - School Site Donations		School Site Donations from Parents, PTA/PTSA_etc.	177,141	211,727	2:	102,521	314,248	4		102,521	102,521	) <u>`</u>		102,521	102,521
241	Revolving Fund		A Fund establised to support emergency payroll corrections, etc. Audited by the independent Auditor Annually.	100,000	100,000			100,000	100,000		71:	100,000	100,000			100,000
242	Warehouse Stores		The Value of Goods in the Warehouse at Year End	7,804	7,804			7,804	7,804			7,804	7,804			7,804
244	Unappropriated Amount	-													8	22

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	l A	В	С	G	K	0	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
3	Projected P2 Average Daily Attendance (ADA)			2,888.85	2 242 27	2 842 20	2 762 72
4	Plus Annual Non-Public School (NPS) ADA	-		2,888.85	2,842,27 11,02	2,812,20 11.02	2,762,73 11,02
	Plus Los Angeles County ADA			6,81	6.81	6.81	6,81
6	Total Projected ADA			2,906.68	2,860.10	2,830.03	2,780.56
7							
8	CBEDS Enrollment Projection						
9	Grades TK - 3			754	772	799	834
10	Grades 4 - 6			645	616	597	577
11	Grades 7 - 8 Grades 9 - 12			458 1,110	473 1,074	460 1,048	422 1,020
13	Total CBEDS Enrollment Projection			2,967	2,935	2,904	2,853
14	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				2,500	2,001	2,000
	Unduplicated ELL, Free/Reduced & Foster Youth Count			525	525	525	525
16	Percent over CBEDS			17.69%	17.89%	18.08%	18.40%
17							
-	Projected Funded Average Daily Attendance (ADA)						
19	Grades TK - 3		=	731.67	736,23	750.82	777.01
20 21	Grades 4 - 6 Grades 7 - 8			647.27 507.80	628,44 446,09	599,63	581.20
22	Grades 9 - 12			1,105.63	1,095.92	458,34 1,051.31	445.73 1,026.09
23	Total Funded ADA Projection			2,992.37	2.906.68	2,860.10	2,830.03
24	<b>,</b>			-,,,,,,,			2,000.00
25	Projected COLA			3.700%	3.260%	3.000%	2.800%
26 27	Projected Base Grant						
28	Grades TK - 3			7.450.00	7 700 00	7 000 00	0.455.00
29	Grades 1 A - 5			7,459.00 7,571.00	7,702.00 7,818.00	7,933.00 8,053.00	8,155.00 8,278.00
30	Grades 7 - 8			7,796.00	8,050.00	8,292.00	8,524.00
31	Grades 9 - 12			9,034.00	9,329.00	9,609.00	9,878.00
32	TARGET BASE GRANT						
34	Grades TK - 3			5,457,527	5,670,443	5,956,255	6,336,516
35	Grades 4 - 6			4,900,481	4,913,144	4,828,821	4,811,174
36	Grades 7 - 8			3,958,809	3,591,025	3,800,555	3,799,403
37	Grades 9 - 12			9,988,261	10,223,838	10,102,038	10,135,717
38	TARGET - Base Grant			24,305,078	24,398,450	24,687,669	25,082,810
39							
$\overline{}$	TARGET GRADE SPAN ADJUSTMENTS						
	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$776)			567,776	589,720	619,427	658,905
	9 - 12 Augmentation (Targel Base Grant x 2,60%) (\$235)			259,823	266,309	262,828	263,705
-	TARGET - Augmentation Grants			827,599	856,029	882,255	922,610
44	TARGET SUPPLEMENTAL GRANT						
	Target Base + Target Augmentation Grant x 20%	l		5,026,535	5,050,896	5,113,985	5,201,084
	Unduplicated Count Percentage - 3 yr Average			15.80%	17.04%	17.69%	17.69%
-	TARGET - Supplemental Grant			794,192	860,673	904,664	920,072
49							
50	TARGET TRANSPORTATION & TIIG GRANTS						
	Transportation Grant			27,727	27,727	27,727	27,727
	TIIG Grant			161,924	161,924	161,924	161,924
_	TARGET - Transportation/TIIG Grants			189,651	189,651	189,651	189,651
54 55	TOTAL LCFF FUNDING			26,116,520	26,304,803	26,664,239	27,115,143
-	Informational Only			_			
	Property Taxes	00000.0		14,825,147	14,825,147	14,825,147	14,825,147
	EPA (Educational Protection Act)	14000.0		1,768,089	1,768,089	1,768,089	1,768,089
	State Aid	00000.0		9,523,284	9,711,567	10,071,003	10,521,907
	Total Funded Revenue Limit/LCFF			26,116,520	26,304,803	26,664,239	27,115,143
UU							
61	Increase (Decrease) in Funding						

	A	В	С	G	К	0	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
2	LCAR Russ adjanality Research - Colorelation (Informati	10-1-3					
64	LCAP Proportionality Percentage Calculation (Informati	onal Only)		00 440 500	00 004 000	26,664,239	07 445 440
65	Current Year LCFF Funding Transportation and TIIG Funding		_	26,116,520 189,651	26,304,803 189,651	189,651	27,115,143 189,651
67	Supplemental Concentration Grant at Target			794,192	860,673	904,664	920,072
68	Prior Year Funds spent on Unduplicated Students			652,633	794,192	860,673	904,664
69	INCREASE IN SUPPLEMENTAL GRANT			141,559	66,481	43,991	15,408
70						-	
71	TOTAL SUPPLEMENTAL GRANT FUNDING			794,192	860,673	904,664	920,072
72	Current Year Funding Available for all Students			25,132,677	25,254,479	25,569,924	26,005,420
.73	PROPORTIONALITY PERCENTAGE FOR UNDUPLICATE	D STUDENTS		3.16%	3.41%	3.54%	3.54%
74							
75	Projected Federal Income						
76	Misc. Federal Income	00400.0		507.000	540.440	540,440	540.440
77	Special Ed - Local Assistance	33100.0		527,938	548,442	548,442	548,442
78 79	Special Ed - Federal Preschool Special Ed - Preschool Local Entitlement	33150,0 33200,0		6,648	5,295	5,295	5,295
80	Special Ed - Preschool Local Entitlement Special Ed - Mental Health Funding	33200,0		33,551	32,592	32,592	32,592
81	Special Ed - Preschool Staff Development	33450,0		33,551	32,592 52	52,592	52,592
82	Title I	30100.0		322,066	322,066	322,066	322,066
83	Title II - Teacher Quality	40350.0		65,420	65,420	65,420	65,420
84	Title III - Immigrant Student Program	42010.0		20,963	20,963	20,963	20,963
85	Title III - English Learner Student Program	42030.0		29,913	29,913	29,913	29,913
86	Title IV - Student Support/Academic Achievement	42030.0		14,004	:5:	-	150
87	TOTAL PROJECTED FEDERAL REVENUE			1,020,571	1,024,743	1,024,743	1,024,743
88							
89	Projected Other State Revenue						
90	Mandate Block Grant	8550		124,523	124,523	124,523	124,523
91	Lottery Revenue	8560		655,391	639,209	639,209	639,209
92	Misc. State Income	0.0000.0		7,586			(*)
93	Discretionary One-Time Funding (17/18 - \$147/ADA)	0.0000			-		•
94	Discretionary One-Time Funding (18/19 - \$184/ADA)	0.0000		549,516	-	-	-
95	Discretionary One-Time Funding (19/20) Prop 39 - Clean Energy Act	0,0000,0					
96	Special Ed - Mental Health Funding	62300.0 65120.0		178,235	190 000	180,990	180,990
98	Classified Employees Professional Development Grant	73110.0		23,998	180,990	160,990	180,990
99	Low Performing Students Block Grant	75100.0		21,737			
			Accounting Entry - required in and out of				
	STRS on Behalf (Accounting Entry Only)	76900.0	financial statements	1,457,945	1,457,945	1,457,945	1,457,945
101 102	TOTAL PROJECTED OTHER STATE REVENUE			3,018,931	2,402,667	2,402,667	2,402,667
	Projected Other Local Revenue				-		
103	Special Education - Master Plan	8791	State Funding for Special Ed	1,537,010	1,556,668	1,556,668	1,556,668
			Program Funding from Other School				
	SELPA Reimbursement (Regional Programs)	8710	Districts within the SELPA	850,000	850,000	850,000	850,000
106 107	Subtotal - Special Education Funds			2,387,010	2,406,668	2,406,668	2,406,668
_	Parcel Tax Revenue - Measure E (2021)	8621	Parcel Tax @ \$925 04 par parcel	4,150,000	4,274,500	4,402,735	4,402,735
_	Parcel Tax Revenue - Measure R (2019)	8621	Parcel Tax @ \$926.94 per parcel Parcel Tax @ \$366.40 per parcel	1,650,000	1,650,000	1,699,500	1,750,485
110	Subtotal - Parcel Tax Funds	5521	ran & veerno per paroer	5,800,000	5,924,500	6,102,235	6,153,220
111	Superior : I droot tax i unus			5,500,000	0,017,000	0,102,200	0,100,220
	Use of Facilities - Chinese School of San Marino	8650		101,742	101,742	101,742	101,742
-	Use of Facilities - City of San Marino (Pool Use)	8650		21,586	21,586	21,586	21,586
114	Use of Facilities - City of San Marino (Facilities)	8650		15,264	15,000	15,000	15,000
115	Use of Facilities - Crown City United Soccer	8650		15,500	15,500	15,500	15,500
116	Use of Facilities - PTAffiliates	8650	Use of Facilities Fees - PTAffiliates Summer School	95,000	95,000	95,000	95,000
	Use of Facilities - Other Facility Users	8650	Use of Facilities Fees - Athletic Community	63,658	65,000	65,000	65,000
118	Subtotal - Facility Use Income	5550		312,750	313,828	313,828	313,828
119	Subtotal - I dulity use illume			312,700	313,020	313,020	313,020
	Intercet Fernings	0000	Interest Earnings on General Fund	70 404	60.000	60.000	00.000
121	Interest Earnings	8660	Balances - County Treasury	76,181	60,000	60,000	60,000
122	Subtotal - Interest Income			76,181	60,000	60,000	60,000
144							

	A	В	C	G	К	0	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
2			SMSF Annual Grant to SMUSD - Funding 21				
123	SMSF Annual Campaign Grant	00400.0	Teaching Positions in 2018-19	2,000,000	2,000,000	2,000,000	2,000,000
124	SMSF Supplemental Grant - 2017/18	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	104,000	2.60	-	(6 <del>2</del> )
	SMSF Supplemental Grant - 2018/19	99400.0	SMSF Supplemental Grant Funding - Excess Above \$2M Annual Grant	35,000			
			SMSF Supplemental Grant Funding - Excess	35,000			
126	SMSF Supplemental Grant - 2019/20	99400.0	Above \$2M Annual Grant Elementary VAPA Funding for Band &			-	
127	SMSF Supplemental Grant - Elementary VAPA	99400.0	Orchestra - 2018-19 Last Year	-	353		(%)
128	Subtotal - SMSF Funds			2,139,000	2,000,000	2,000,000	2,000,000
129							
-	Parent Donations	991xx.0	Infosnap & Other Parent Donations	429,265	54,701	54,701	54,701
131	Donations - HMS ASB	99600.0		350,074		-	-
132	Donations - SMHS ASB	99600.0		92,909	(£		
133	Donations - Curriculum Lab	0000210	Donations based on Curll Lab Usage Elementary Field Trip Donations for Trips &	15,000	15,000	15,000	15,000
134	Donations - Talent Bank	0000280	Salaries/Benefits of Coordinator	91,900	90,000	90,000	90,000
135	Donations - PTA Council (Curr Lab)	0002000	PTA/PTSA Donations for Salaries/Benefits of Coordinator	21,910	19,786	19,786	19,786
			PTA Donations for Support Salaries &				
_	Donations - Carver PTA	1002000	Benefits, Supplies & Equipment	247,481	258,051	258,051	258,051
137	Donations - Carver Enrichment	1008000	Donations - Scrip PTA Donations for Support Salaries &	26,000			
138	Donations - Valentine PTA	2002000	Benefits, Supplies & Equipment	257,648	263,359	263,359	263,359
139	Donations - Huntington PTA	3002000	PTA Donations - Allocations	209,750	(/2)	-	
140	Donations - Huntington ASB	3003000	ASB Donations	1,020	X#3	=	: ±
141	Donations - SMHS PTA	4002000	PTSA Donations - Allocations	71,681	357	3	-
142	Donations - SMHS ASB	4003000	ASB Donations	10,601	(#C		-
143	Subtotal - Parent Donations			1,825,239	700,897	700,897	700,897
144							
145	Other Donations	0.0000	Barth Family Donation for COP Debt	31,410	0.70		
146	Donations - COP Debt Services (July 2018 - 2021)	0.0000	Service Payment	365,175	412,775	463,000	220
1/17	JPA Reimbursements	0.0000.0	JPA Reimbursements for Safety Credits and in 2018-19 for Legal Costs	450,113			
-							
148	OPEB - PARS 115 Trust Funds	0.0000	Reimbursement for Retiree Health Cost	36,133	36,209	57,174	61,619
149	Partnership for Awareness - Wellness Grant	99400.0	Donation for Wellness Initiative	10,000	855		
150	City of San Marino Grant - Prop A Transportation	99400.0	City of San Marino Reimbursement for Extra-Curricular Transportation	110,000	110,000	110,000	110,000
151	Subtotal - Misc. Income	55-00.0	- Name and the same and the sam	1,002,831	558,984	630,174	171,619
152	TOTAL PROJECTED OTHER LOCAL REVENUE			13,543,011	11,964,877	12,213,802	11,806,232
_	TOTAL PROJECTED REVENUE			43,699,033	41,697,090	42,305,451	42,348,785
154							
155	Projected Expenditures						
156	Teachers' Salaries	11xx	Teachers Salaries, incl Hourly, Stipends & Substitutes	14,139,528	14,275,470	14,275,470	12 507 470
			Counselors, Psychologists, Speech and				13,587,470
$\overline{}$	Pupil Support Salaries	12xx	Language, etc.	1,778,828	1,823,174	1,823,174	1,539,374
_	Supervisors' and Administrators' Salaries	13xx	Supt, Principals, AP's, Dir, of Sp Ed	1,413,415	1,587,226	1,587,226	1,587,226
159	Other Certificated Salaries	19xx	Civic Center Hours, Program Specialist Increases in Salary Costs Based on SMTA	92,377	74,736	74,736	74,736
100	Continued Story (Column		Salary Step (3,5%) & Column (5,30%) and			000 000	
	Certificated Step/Column		Certificated Mgmt Step (4.5%) Increases	-	60,000	260,000	520,000
161 162	Certificated Budget Reductions	1xxx	Savings in Certificated Salaries	17,424,148	47 920 600	(971,800)	(619,200)
163	Subtotal - Certificated Salaries	TXXX		11,424,148	17,820,606	17,048,806	16,689,606
	Instructional Salaries	21xx	Classroom Instructional Aides	2,352,337	2,378,828	2,378,828	2,258,828
			M&O, Health Aides, Stage Crew, Library				
165	Support Salaries	22xx	Media Specialists Classified Management Asst. Supts, CTO,	2,303,348	2,228,321	2,228,321	2,228,321
166	Supervisors' and Administrators' Salaries	23xx	Directors, and Managers	1,087,025	1,112,137	1,112,137	1,112,137
167	Clerical, Technical and Office Salaries	24xx	Clerks/Secretaries, Administrative & Tech Staff	2,260,180	2,315,551	2,315,551	2,315,551
169	Other Classified Salaries	29xx	Speech and Language Aide, Community Liason		380,830	380,830	
100	Other Glassified Galaries	2388	Increases in Salary Costs Based on Salary	374,943	300,030	300,630	380,830
160	Classified Step/Column		Step (5.30%) and Longevity Increases for Yrs 10, 15, 20			160,000	220 000
						160,000 (120,000)	320,000
	Classified Budget Reductions		Savings in Classified Salaries				
170 171	Classified Budget Reductions Subtotal - Classified Salaries	2xxx	Savings In Classified Salaries	8,377,833	8,415,667	8,455,667	8,615,667

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	Α	В	C	G	K	0	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
172	STRS	21	STOR Employer Contributions	2.744.000	2.775.400	0.045.444	0.000.005
1/3	5185	31xx	STRS Employer Contributions Accounting Entry - required in and out of	2,711,086	2,775,499	2,845,441	2,902,685
	STRS on Behalf (Accounting Entry Only)	31xx	financial statements	1,457,945	1,457,945	1,457,945	1,457,945
1/5	PERS	32xx	PERS Employer Contributions Statutory Benefits for Employees s.t OASDI	1,484,634	1,500,476	1,729,903	1,947,845
176	OASDI/Medicare	33xx	and Medicare Deductions  Employee Health Benefits for Medical,	941,034	948,170	948,170	924,898
177	Health and Welfare	34xx	Dental, Vision, Life, and Wellness	2,733,461	2,927,823	2,927,823	2,765,823
178	Unemployment Insurance	35xx	Statutory Benefit based on Salaries	12,946	13,137	13,137	12,591
179	Workers' Compensation Insurance	36xx	Statutory Benefit based on Salaries  Cash in Lieu for Medical, Payment to PARS	517,641	524,874	524,874	503,038
180	Other Employee Benefits	39xx =	for Early Retirement Incentive Programs (2016 SMTA) (2017 CSEA)	306,611	236,400	236,400	236,400
181	STRS/PERS Increase		Increase in Employer Contributions		299,369	479,402	61,705
182	Employee Benefits related to Step/Column		Increases in Benefits Based on Adjustments in Step and Column Salary Placements		12,120	210,000	420,000
_			Adjustments in Employee Benefits as a		12,122		
184	Employee Benefit Adjustments  Subtotal - Employee Benefits	Зххх	result of Adjustments in Salaries	10,165,358	10,695,813	(411,870) <b>10,961,225</b>	(215,890
185	Oublotal - Employee Belletits	JAAA		10,100,000	10,030,013	10,501,225	11,017,040
_	Approved Textbooks and Core Curricula Materials	41xx	Textbook Purchases	273,561	79,744	79,744	79,744
187	Materials and Supplies	43xx	Classroom, Office & Maintenance and Operations Supplies	2,101,011	1,191,048	1,107,584	1,063,703
	Non-Capitalized Equipment		Technology Items, Computers, Maintenance				
189	Subtotal - Book and Supplies	44xx 4xxx	Equipment, & Musical Instruments	155,334 2,529,906	101,000 1,371,792	101,000 1,288,328	101,000 <b>1,244,447</b>
190	Subtotal - Book and Supplies	4444		2,529,900	1,371,792	1,200,320	1,244,447
_	Sub-Agreements for Services	51xx	Non-Public School Agreements	832,628	800,000	800,000	800,000
192	Travel and Conferences	52xx	Mileage and Conferences	119,752	80,750	80,750	80,750
193	Dues and Memberships	53xx	District memberships (ACSA, CSBA, CASBO, CIF, CASH, CODESP, etc.)	32,286	20,000	20,000	20,000
	,		West San Gabriel JPA insurance for Property				
_	Insurance Utilities	54xx	and Liability	226,904	250,000	250,000	250,000
		55xx	Utility Costs - Electrical, Gas, Water Rentals, Leases, Repairs and	815,500	850,000	850,000	850,000
196	Rentals and Repairs	56xx	Non-Capitalized Improvements Curriculum Lab Usage & Food Service	297,696	203,000	203,000	203,000
	Transfers of Direct Costs	57xx	Transfers Legal, Election & Audit Costs; Consultants;	50,000	50,000	50,000	50,000
198	Professional/Consulting and Operating Services Communications	58xx 59xx	Field Trips; Transportation, etc  Postage; Phone, Fax, Cable and Data Lines	2,853,394	1,592,464	1,492,464	1,492,464
200	Subtotal - Operating Services	5xxx	Postage, Priorie, Pax, Cable and Data Lines	177,879 <b>5,406,039</b>	204,427 <b>4,050,641</b>	3,950,641	204,427 <b>3,950,641</b>
201	Gastotal Sparking Gartisas	37,17,1		0,400,000	4,000,041	0,000,041	0,000,041
202	Land Improvements	61xx	Athletic Field/Parking Lot Improvements	187,846		-	
203	Buildings and Improvements to Buildings	62xx	Carpeting; LED Lighting Project; Classroom Renovations	251,252	50,000	50,000	50,000
			Chormebooks; Classroom Furniture, HVAC				
204	Equipment Subtotal - Equipment	64xx 6xxx	Equipment	404,820	260,000	160,000	160,000
206	Subtotal - Equipment	OXXX		843,918	310,000	210,000	210,000
_	Tuition/Excess Costs	71xx	LACOE; SELPA Excess Cost	145,000	145,000	145,000	145,000
208	Debt Service	74xx	COP Debt Service Payment - Offset by Barth Donation through July 2021				
209	Subtotal - Other Outgo	74XX	onset by Bartin Donation through July 2021	365,175 <b>510,175</b>	412,775 <b>557,775</b>	463,000 <b>608,000</b>	466,400 <b>611,400</b>
210	ountotal - Other Outgo			310,173	811,118	008,000	011,400
	Transfers of Indirect Cost	73xx	Established Rates Charged to Categorical Programs to Offset General Fund Costs (Accounting, Utilities, etc.)			_	-
212	Subtotal - Indirect Support	73xx		-		-	
213	TOTAL EXPENDITURES			45,257,377	43,222,294	42,522,667	42,338,801
214							
	Excess/(Deficiency) of Revenue over Expenditures			(1,558,344)	(1,525,204)	(217,216)	9,984
216	Other Financian Courses (1)						
	Other Financing Sources/Uses		Based on Negotiated Agreements with SMTA				
219	Transfer to Health & Welfare Fund	Fd 17.0	and CSEA Transfer of Funds to Bridge Difference		9,909		:-
220	Transfer in from Deferred Maintenance Fund	Fd 17.2	between Revenues and Expenditures	3	300,000		
221	Transfer in from Cash Flow Fund	Fd 17.2	Transfer of Funds to Bridge Difference between Revenues and Expenditures	695,000	1,306,850		-
222	Transfer to Capital Projects Fund	Fd 40.0		(15,500)	(15,500)	(15,500)	(15,500)
223	Contribution to Special Education	65000.0	General Funds Contributed to Special Education	*	(2)		
	Contribution to Maintenance & Operations	81500.0	Maintenance and Operations charged to Restricted Program based on State Accounting Standards				
-	TOTAL OTHER SOURCES/(USES)	01300.0		679,500	1,601,259	(15,500)	(15,500)
226				075,000	1,001,205	(10,000)	(15,500)

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	Α	В	С	G	К	0	S
1		Resource, Object or Location	Notes	Estimated Actuals Projection 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
	Net Increase/(Decrease) in Fund Balance		The Difference between Revenues and the Sum of Expenditures and Other Uses	(878,844)	76,055	(232,716)	(5,516)
228 229	Projected Beginning Balance - July 1		Prior Year Ending Balance = Current Year Beginning Balance	2,507,783	1,643,131	1,719,186	1,486,470
	Restatement			14,192		-	) <b>(</b> (
231 232 233	Projected Ending Balance - June 30		Beginning Balance plus Revenues less Expenditures and Other Sources/uses	1,643,131	1,719,186	1,486,470	1,480,954
	Components of Ending Fund Balance  Designated for Economic Uncertainties Percentage		Required Percentage for Districts	3.00%	3.00%	3.00%	3.00%
236	Designated for Economic Uncertainties		3% of Total Expenditures and Transfers Out	1,358,186	1,297,134	1,276,145	1,270,629
	Assigned for Carryover - School Site Donalions		School Site Donations from Parents, PTA/PTSA, etc.	177,141	314,248	102,521	102,521
241	Revolving Fund		A Fund establised to support emergency payroll corrections, etc. Audited by the independent Auditor Annually.	100,000	100,000	100,000	100,000
242	Warehouse Stores		The Value of Goods in the Warehouse at Year End	7,804	7,804	7,804	7,804
243 244	Unappropriated Amount						

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

_		**									
-	АВ	С	D	E	F	G Fund 14.0	H Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	M Total
2		Unrestricted	Restricted	Fund 01.0  COMBINED  GENERAL  FUND	Fund 13.0 Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3	Beginning Balance July 1, 2018	1,575,407	946,568	2,521,975	85,528	649,464	9,709	2,809,350	290,325	6,886,221	13,252,572
4											
5	Revenues		l l								
6	State Revenues (LCFF)	25,354,109	762,411	26,116,520		ĝ	9	726	-		26,116,520
7	Federal Revenue		1,020,571	1,020,571	95,000		8	•	9	2	1,115,571
8	Other State Revenue	1,154,765	1,864,166	3,018,931	5,500		€	. €	-	-	3,024,431
9	Other Local Revenue	9,071,762	4,471,249	13,543,011	771,500	9,000	150	25,500	166,000	1,716,610	16,231,771
10	Total Revenues	35,580,636	8,118,397	43,699,033	872,000	9,000	150	25,500	166,000	1,716,610	46,488,293
12	Expenditures										
13	Certificated Salaries	14,462,847	2,961,301	17,424,148	<b>3</b> €	>		S 😎	9€8		17,424,148
14	Classified Salaries	5,513,286	2,864,547	8,377,833	443,669	æ	*		;•:		8,821,502
15	Employee Benefits	6,535,127	3,630,231	10,165,358	139,228	× .	×	16	Œ		10,304,586
16	Supplies	802,424	1,727,482	2,529,906	334,869	:	×	3=3	5.80	5,500	2,870,275
17	Operating Services	2,907,825	2,498,214	5,406,039	(31,569)	110,000	×	)=:	40,000	101,778	5,626,248
18	Capital Outlay/Equipment	475,814	368,104	843,918	·	244,000	× .		410,000	8,349,500	9,847,418
19	Other Outgo	435,175	75,000	510,175	·	s l	2	1.0		-	510,175
20	Indirect Support	(97,490)	97,490					18			
21	Total Expenditures	31,035,008	14,222,369	45,257,377	886,197	354,000	*	-	450,000	8,456,778	55,404,352
24	Other Financing Sources/Uses	(4,580,425)	5,259,925	679,500		, ž		(1,533,000)	(a)	853,500	*
26 27	Net incr/Decr in Fund Balance	(34,797)	(844,047)	(878,844)	(14,197)	(345,000)	150	(1,507,500)	(284,000)	(5,886,668)	(8,916,059)
28	Projected Balance June 30, 2019	1,540,610	102,521	1,643,131	71,331	304,464	9,859	1,301,850	6,325	999,553	4,336,513
29	Trojectou Balance cano coj 2010										
30	Components of Ending Fund Balance:										
31	Revolving Cash	100,000		100,000	612	-			3. <b>4</b> .5	æ	100,612
32	Stores	7,804		7,804	11,464	9	*		230		19,268
33	Assigned for Food Svc Operations	B 1	9	₩.	59,255			•:	:≛:		59,255
34	Assigned for Def. Maint. Projects	74	-	*	3.0	304,464	*		35		304,464
35	Assigned for H&W Increase	-		•	*		9,859	-	**	•	9,859
36	Assigned for Cash Flow		*	-	3.0%	5 1		1,301,850		057.000	1,301,850
37	Assigned for Capital Projects-BAC		=	<u>\$</u>	<b>3</b>	-		-	0.205	857,090	857,090
38	Assigned for Capital Projects-Other		8	<u> </u>	F-24	-	•	-	6,325	142,463	148,788
39	Assigned for Econ. Uncertainties	1,358,186	8	1,358,186	90	*	2	X#6	(#):	*	1,358,186
40	Assigned for Carryover	74,620	102,521	177,141							177,141
42	Unappropriated Amount			-		*			(2)		

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

Г	I A I B	С	D	E	F	G	н	1	J	L	М
1	,			Fund 01.0	Fund 13.0	Fund 14.0	Fund 17.0	Fund 17.2	Fund 25.0	Fund 40.0	Total
2		Unrestricted	Restricted	COMBINED GENERAL FUND	Food Services	Deferred Maintenance	Health & Welfare Reserve	Cash Flow	Capital Facilities	Capital Projects & Impr.	SUMMARY ALL FUNDS
3	Projected Balance July 1, 2019	1,540,610	102,521	1,643,131	71,331	304,464	9,859	1,301,850	6,325	999,553	4,336,513
4											
5	-										
_ 6	State Revenues (LCFF)	25,765,423	539,380	26,304,803	*		385	*	-	:-	26,304,803
7	Federal Revenue	*	1,024,743	1,024,743	95,000	*	3967	* 1	-	:-	1,119,743
. 8	=	597,663	1,805,004	2,402,667	5,500	*	:**	*		-	2,408,167
9	Other Local Revenue	8,747,312	3,217,565	11,964,877	750,000	500	50	5,000	155,000	5,000	12,880,427
10		35,110,398	6,586,692	41,697,090	850,500	500	50	5,000	155,000	5,000	42,713,140
12	Expenditures										
13	Certificated Salaries	14,790,398	3,030,208	17,820,606	-	=	:4:	8	¥:	(all	17,820,606
14	Classified Salaries	5,506,691	2,908,976	8,415,667	448,105	2	: <b>:</b> :	¥	¥8	Sair	8,863,772
15	Employee Benefits	6,903,368	3,792,445	10,695,813	151,455	-	929		æ 1	54.1	10,847,268
16		821,873	549,919	1,371,792	314,000	- 1	820	•	¥.		1,685,792
17		2,250,659	1,799,982	4,050,641	(25,400)	4,964	125		≅ .	20,000	4,050,205
18		310,000	2	310,000	2		12	2	161,325	857,090	1,328,415
19		482,775	75,000	557,775	2	2	120	•	<b>a</b>	157	557,775
20		(95,704)	95,704	0.80							
21		30,970,060	12,252,234	43,222,294	888,160	4,964	- 8	8	161,325	877,090	45,153,833
22		(4,064,283)	5,665,542	1,601,259	<u> </u>	(300,000)	(9,909)	(1,306,850)	*	15,500	
25											
26		76,055		76,055	(37,660)	(304,464)	(9,859)	(1,301,850)	(6,325)	(856,590)	(2,440,693)
28	Projected Balance June 30, 2019	1,616,665	102,521	1,719,186	33,671	*	3.0	, <del>-</del>		142,963	1,895,820
29	The state of the s										
.30										14	
31		100,000	~	100,000	612	*	S#3	-	*	343	100,612
32	Stores	7,804	¥	7,804	11,464	¥	V#3	:=	¥	(4)	19,268
33		:=	-	(e)	21,595	2	98	:=	*	346	21,595
38		:-	-	(e)	2-		(e)	:=	*	142,963	142,963
39	Assigned for Econ. Uncertainties	1,297,134	*	1,297,134		=	(E)	-	*	5 <b>€</b> )(	1,297,134
40	Assigned for Carryover	211,727	102,521	314,248			100				314,248
42	Unappropriated Amount			(*)	3					-	•