

**SAN MARINO UNIFIED SCHOOL DISTRICT  
BUSINESS SERVICES**

To: Dr. Alex Cherniss, Superintendent

Submitted by: Julie Bouchet, Assistant Superintendent, Business Services

Prepared by: Vangie Lingat, Director of Accounting

Date: June 26, 2017

**Subject: 2017-18 PROPOSED DISTRICT BUDGET AND LONG RANGE  
FINANCIAL PROJECTIONS FOR 2018-19 AND 2019-20 FISCAL  
YEARS**

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It is recommended that the Board of Education approve the 2017-18 Proposed Budget and Long Range Financial Projections for 2018-19, and 2019-20.

The 2017-18 Proposed District Budget "Proposed Budget" and Long-Range Financial Projections "Proposed Budget" were developed based on the Governor's May Revise Report, and the Los Angeles County Office of Education's (LACOE) Projections for fiscal years 2018-19 through 2019-20 (Attachment 1), in accordance with the District's 2017-18 Budget Calendar (Attachment 2).

The Proposed Budget was developed in tangent with the Local Control Accountability Plan (LCAP). The LCAP expenditures are reflected in the estimated actuals, and the Proposed Budget. Additional information from LACOE on the Governor's May Revise and the Proposed State Budget is also included (Attachment 3).

Due to the loss of one-time state revenues received in 2016-17, along with increases in contributions for CalSTRS and CalPERS, and step and column adjustments, the District faced a budget gap in planning for 2017-18.

In an effort to minimize the projected deficit, the Superintendent's Cabinet worked closely with the principals and departments to identify potential budget savings. Approximately \$1.2 million of savings was realized due to certificated and classified retirements and attrition, as well as reductions in school site, and department budget allocations. To bridge the remaining gap, the Proposed Budget includes a transfer of \$1,773,000 from the Cash Flow Fund to the General Fund.

**Revenue Assumptions**

**Student Enrollment/Average Daily Attendance**

Total student enrollment, for budget planning purposes, is projected at 3,063 in 2017-18, which differs slightly from the projections prepared in February, 2017 (Attachment 4). Total student enrollment and ADA projections are based on the P2 enrollment and ADA. For budgeting

purposes, the District's funded Average Daily Attendance (ADA) is projected at 3,010 for 2017-18.

#### Statutory COLA's

The term "COLA" or Cost-of-Living Allowance, no longer holds the significance that it did under the old funding system of revenue limits, and categorical programs. The projected statutory COLAs are now added to the Target Base Grant funding. The projected COLA's are included in the District's LCFF calculations. The COLA for 2017-18 is 1.56% and the Gap funding level is 43.97%. Based on these two factors, K-12 Education would be funded at 97% of the state's target funding for K-12 Education, which was based on 2007-08 funding levels, adjusted for inflation.

#### Hold Harmless Provisions – Local Control Funding Formula (LCFF)

The District's LCFF is based on its "Hold Harmless" revenue calculation of prior year funding and average daily attendance.

#### Net Increase in LCFF Gap Funding

It is projected that the District will receive an additional \$208,830 in net LCFF Gap Funding in 2017-18.

#### 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 school site average of 24:1 in grades TK - 3.

#### Supplemental Grant

Under LCFF, the District must demonstrate quantitative and qualitative enhanced services for students who qualify for free and reduced lunch, English learners, and foster youth. The District receives Supplemental Grant funding, based on the unduplicated count of these students. The District currently has 444 students, or 14.84% of its total student population, identified as unduplicated count students. The state uses a 3-year average for LCFF funding calculation purposes. In 2017-18, \$772,530 is budgeted to help serve and support these students.

#### 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 has proposed an allocation of approximately \$170 per student in One-Time Discretionary Funding, however these funds would not be apportioned to schools in May, 2019. Because of the uncertainty associated with the distribution of this funding, in accordance with LACOE recommendations, these funds have not been included in the Proposed Budget.

### Other State Funding

The District will also receive the Targeted Instructional Improvement Grant (TIIG) funding and Home-to-School Transportation, 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, Title II (Teacher Quality Improvement), and Title III (Limited English Proficiency Program). 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 keep teaching positions to maintain lower class sizes across all grade levels. It is projected that the District will receive \$2.0 million from the San Marino Schools Foundation in 2017-18.

### 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 \$344 per parcel and Measure E is \$880 per parcel. Together, the parcel taxes provide the District with \$5.445 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.

### Other Local Donations and Reimbursements

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.

### Certificate of Participation 2017 Series A

In February, 2017 the District issued \$6.5 million of Certificates of Participation for construction of the Barth Athletics Complex. The funds are held in with US Bank on behalf of the District. The Proposed Budget includes \$6.5 million of COP proceeds, and a corresponding transfer out to the Capital Projects Fund for the Barth Athletics Complex project. In accordance with the naming agreement with the Barth family, for the athletic complex, designated donations for the debt service payments in years 2017-18, 2018-19, and 2019-20 are included in Proposed Budget.

**Expenditure Assumptions**

**Certificated and Classified Salaries**

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

**Health Benefits**

In 2017-18, the District realized savings in health benefit premiums for major medical insurance. Based on bargaining unit agreements, the table below describes the District's contributions for benefit-eligible employees (60% FTE or more) major medical benefits. Any cost in excess of the District's contribution amounts will be 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 Contributions for Benefit-Eligible Employees**

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

**Statutory Benefits**

CalSTRS employer rates are projected to increase incrementally over the next five years. Employee contributions for CalSTRS will also increase slightly. CalPERS employer rates will also increase over the same time period. The District's contributions to CalSTRS and CalPERS will increase by \$449,876 in 2017-18, \$538,668 in 2018-19, and \$473,322 in 2019-20. The other statutory benefits, including Medicare, OASDI, State Unemployment Insurance, and Workers Compensation have been included in the salary and benefit projections.

Additionally, in accordance with GASB 68, the state requires school districts to reflect their annualized "on behalf" CalSTRS liability amounts in their budgets and financial statements. Approximately \$1.4 million is included in the Proposed Budget as miscellaneous state income. A corresponding expenditure/liability is also included. These are accounting entries for government-wide reporting purposes.

Retirement - CalSTRS Employer Contribution Rates

2016-17	2017-18	2018-19	2019-20	2020-21
12.58%	14.43%	16.28%	18.13%	19.10%

Retirement - CalPERS Employer Contribution Rates

2016-17	2017-18	2018-19	2019-20	2020-21
13.888%	15.531%	18.10%	20.80%	23.80%

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

Transfers In of \$1,773,000 from the Cash Flow Fund to the General Fund, and a Transfer Out of \$15,500 to the Capital Projects Fund are 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 2017-18 year is 8.31%. This results in an offset of \$46,818 to General Fund expenditures.

Ending Balance

The District's projected ending balance as of June 30, 2018 is \$2,012,996. This amount includes a 3% reserve for economic uncertainties, funds assigned for school sites' and categorical carry-over, revolving funds, and warehouse stores.

Future Year Projection

Based on current projections, the projected Gap funding in future years will not be sufficient to pay for increases in CalSTRS/CalPERS contributions, and step and column adjustments. Transfers from the Cash Flow Fund to the General Fund have been included in the future year projections. The District will continue to evaluate and identify potential budget savings for the 2018-19, and 2019-20 fiscal years.

**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 in the fund as of July 1, 2017 is \$35,155.

**Deferred Maintenance Fund 14.0**

The Deferred Maintenance Fund supports major maintenance and repairs throughout the District. The projected beginning balance in the fund as of July 1, 2017 is \$508,699. The funds will be used for major maintenance repairs such as painting, paving, roofing, flooring, etc.

**Health Benefits Fund 17.0**

The projected beginning balance in the fund as of July 1, 2017 is \$3,574. These funds will be restricted to offset future health benefit premium increases.

**Cash Flow Fund 17.2**

The Proposed Budget includes a transfer of \$1,773,000 from the Cash Flow Fund. The projected beginning balance in the fund as of July 1, 2017 is \$3,970,226.

**Capital Facilities Fund 25.0**

The Capital Facilities Fund accounts for income and expenditures associated with the collection of developer fees. Developer Fee revenues, projected at \$50,000 in 2017-18, are restricted for capital needs associated with the Barth Athletics Complex project. The projected beginning balance in the fund as of July 1, 2017 is \$1,081,181.

**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. The projected beginning balance in the fund as of July 1, 2017 is \$7,272,930. The balance includes the transfer in of \$6.5 million of COP 2017 Series A proceeds for the Barth Athletic Complex project.

**Next Steps – State Budget**

As more information is received, updates will be provided to the Board of Education.

**UPDATED BUDGET ASSUMPTION GUIDELINES (AS OF MAY 2017)  
PROJECTIONS FOR FISCAL YEARS 2017-18 THROUGH 2020-21**

The guidelines below are provided to assist you with projections for fiscal years 2017-18, 2018-19, 2019-20 and 2020-21.

	2017-18	2018-19	2019-20	2020-21
<b>LCFF REVENUE</b>				
Statutory COLA / Net Funded COLA	1.56%	2.15%	2.35%	2.57%
Gap Funding <sup>1</sup>	43.97%	71.53%	73.51%	100.00%
<b>SPECIAL EDUCATION AND CATEGORICAL PROGRAMS</b>				
COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only)	2017-18 1.56%	2018-19 2.15%	2019-20 2.35%	2020-21 2.57%
<b>LOTTERY REVENUE</b>				
Unrestricted	2017-18 \$144.00/ADA	2018-19 \$144.00/ADA	2019-20 \$144.00/ADA	2020-21 \$144.00/ADA
Restricted for Instructional Materials	2017-18 <u>45.00/ADA</u>	2018-19 <u>45.00/ADA</u>	2019-20 <u>45.00/ADA</u>	2020-21 <u>45.00/ADA</u>
Total Lottery Revenue	2017-18 \$189.00/ADA	2018-19 \$189.00/ADA	2019-20 \$189.00/ADA	2020-21 \$189.00/ADA
<b>OTHER FACTORS</b>				
CalSTRS Employer Rates	2017-18 14.43%	2018-19 16.28%	2019-20 18.13%	2020-21 19.10%
CalPERS Employer Rates	2017-18 15.531%	2018-19 18.10%	2019-20 20.80%	2020-21 23.80%
Interest Rate for 10-year Treasuries	2017-18 2.67%	2018-19 2.90%	2019-20 3.05%	2020-21 3.00%
California Consumer Price Index (CPI)	2017-18 3.11%	2018-19 3.19%	2019-20 2.86%	2020-21 2.97%
Other Expenses (4000s – 6000s)	2017-18+CPI	2018-19+CPI	2019-20+CPI	2020-21+CPI

<sup>1</sup> There is no statutory requirement to provide Gap funding in any year; when projecting LCFF increases in the “out years” it is recommended that districts assign, reserve or otherwise set-aside any projected increase in LCFF revenues as a result of Gap funding or at least have a contingency plan in place if anticipated revenues do not materialize.

**San Marino Unified School District  
2017-18 Budget Development Calendar**

February 2017

Cabinet/Principals/Directors Budget Meetings

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

District Meetings with SMTA and CSEA Chapter #120

March 2017

2016-17 Second Interim Financial Report and Projections

Cabinet/Principals/Directors Budget Meetings

District Meetings with SMTA and CSEA Chapter #120

April 2017

Preliminary Enrollment Projections for Budget Planning Purposes

DELAC Meetings

District Meetings with SMTA and CSEA Chapter #120

Cabinet/Principals/Directors Budget Meetings

May 2017

Governor's May Revise Report

LCAP Parent Advisory Committee Meeting (prior meetings on October 18, 2016 and December 20, 2016)

District Meetings with SMTA and CSEA Chapter #120

Cabinet/Principals/Directors Budget Meetings

June 2017

Public Hearings Local Control Accountability Plan

Public Hearings 2017-18 Proposed District Budget

Proposed Updated LCAP Presented to the Board of Education

Proposed 2017-18 District Budget Presented to the Board of Education

July 2017

Submit Approved Updated LCAP Plan and 2017-18 Proposed District Budget to LACOE



**LOS ANGELES COUNTY OFFICE OF EDUCATION  
BUSINESS ADVISORY SERVICES**

**2017-18 County Office Budget  
Assumptions and Recommendations**

These assumptions are recommended for use by districts in developing their 2017-18 Budget and multi-year projections.

**MAY REVISION HIGHLIGHTS**

For the 2017-18 May Revision, the Proposition 98 guarantee is projected to provide an increase in educational funding of \$1.1 billion over the January Proposed Budget bringing the minimum funding level to \$74.6 billion.

The Proposition 98 maintenance factor, which totaled nearly \$11 billion in 2011-12, and had a remaining balance of \$614 million, is proposed to be fully repaid in 2017-18 under the May Revision.

**Major components of the Governor's May Revision are:**

\$1.4 billion to continue implementation of the Local Control Funding Formula (LCFF), which equates to a 43.97 gap closure percentage;

Proposition 2 transfer of \$3.55 billion (up by \$1.2 billion over the January Proposed Budget); 2017-18 Bureau of State Audits (BSA) fund balance now stands at \$8.5 billion; discretionary reserve balance \$1.6 billion;

\$200 million for year 3, and final year, of the transitional Career Technical Education Incentive Grant (CTEIG) Grant Program

**LCFF FUNDING**

The Governor proposed \$1.4 billion to continue the implementation of the LCFF. Districts should continue to project funding based on the May Revision LCFF revenue projections as follows:

The statutory COLA is 1.56 percent for 2017-18, and is projected at 2.15 percent for 2018-19 and 2.35 percent for 2019-20.

**LCFF Funding Projections**

The County Office LCFF revenue projections are used to validate district budget revenue projections. The formulas used in these projections have been synced with the Fiscal Crisis and Management Assistance Team (FCMAT) Calculator's formulas. It is strongly recommended that districts utilize these updated County Office LCFF revenue runs to project estimated revenues for the 2017-18 Budget and multi-year projections. Our review of districts' projections will use that data.

These projections have been updated to reflect the new Proportionality Percentage calculation, and provide districts with the ability to project revenues using alternate Gap Funding scenarios if desired. This data will be found in the analysis tab on the LCFF revenue projection system.

**The proposed Base Grant rates for 2017-18 and 2018-19 are:**

<b>Grade</b>	<b>Base Grant</b>	<b>2017-18 COLA</b>	<b>2017-18</b>	<b>2018-19 COLA</b>	<b>Base Grant</b>
<u>Level</u>	<u>per ADA</u>	<u>1.56 percent</u>	<u>Base Grant</u>	<u>2.15 percent</u>	<u>per ADA</u>
K-3	\$7,083	\$110	\$7,193	\$155	\$7,348
4-6	\$7,189	\$112	\$7,301	\$157	\$7,458
7-8	\$7,403	\$115	\$7,518	\$162	\$7,680
9-12	\$8,578	\$134	\$8,712	\$187	\$8,899

**Augmentation Grant**

The Augmentation Grant provides additional funding for grades K-3 Class Size Reduction (CSR) and 9-12 (CTE). The CSR augmentation is 10.4 percent of the K-3 Base Grant, estimated at \$749 per average daily attendance (ADA) for 2017-18. When the LCFF is fully funded, and as a condition of receipt, districts will maintain average class sizes of 24:1, unless a locally alternative ratio is bargained. The class size requirement is not subject to waiver by the State Board of Education (SBE).

The CTE augmentation is 2.6 percent of the 9-12 Base Grant, estimated at \$227 per ADA. While commonly referred to as CTE, no specific requirement is made to allocate these funds for CTE. Notwithstanding, the District Plan must include a CTE component.

**Supplemental and Concentration Grants**

The Supplemental and Concentration Grants provide additional funding for students identified as qualifying for free and reduced price meals, English Learner (EL) and foster youth. Each district will determine the unduplicated count of these students. A three-year rolling average of this count will be used as the basis for funding. This count is expressed as a percentage of total enrollment.

The Supplemental Grant provides an additional 20 percent of the Base Grant multiplied by the unduplicated count percentage. The Concentration Grant provides additional funding for districts with unduplicated counts greater than 55 percent, with an additional 50 percent of the Base Grant multiplied by the unduplicated count in excess of 55 percent.

**Home-to-School Transportation and TIIG Grant**

The Home-to-School Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts districts received from these programs in 2012-13. These amounts are fixed at the 2012-13 amounts for all future years' calculations.

The May Revision continues to provide home-to-school transportation funding directly to school districts who are required to forward funding equal to the 2012-13 allocation to the JPAs unless both parties agree to an alternative arrangement.

### **LCFF Funding Increases**

The Base Grant rates are increased annually by the statutory COLA. The statutory COLA for 2017-18 is 1.56 percent. The estimated COLA for 2018-19 is 2.15 percent and 2.35 percent for 2019-20. The *COLA affects only the calculation of the LCFF Target, and does not describe the net increase in funding for each district.*

### **Local Control and Accountability Plans (LCAP)**

Careful alignment of the district LCAP and Budget is essential. The LCAP review by County Offices of Education (COEs) must address the sufficiency of the budget to fund services and actions outlined in the LCAP. The County Superintendent of Schools must determine that (1) the LCAP adheres to the template adopted by SBE; (2) the budget adopted by the governing board of the school district includes sufficient expenditures to provide the services and actions included in the LCAP adopted by the governing board of the school district.; and 3) the LCAP adheres to the SBE expenditure regulation.

District LCAPs are to be adopted by the local governing board on or before July 1, 2017, and within five days transmit the adopted LCAP to the County Superintendent of Schools.

Refer to Informational Bulletin No. 4601 dated June 1, 2017, for additional information.

The 2017-18 California County Superintendents Educational Services Association (CCSESA) LCAP Approval Manual, dated December 6, 2016, has been updated to reflect the new LCAP template adopted by SBE in November 2016, and the LCFF evaluation rubrics, which were approved in September 2016.

The latest updates on LCFF and the LCAP are available on the CDE website at:

<http://www.cde.ca.gov/fg/aa/lc/index.asp>

### **Maintenance of Effort (MOE)**

#### Regional Occupational Centers/Programs (ROC/Ps)

The May Revision continues to treat ROC/Ps as part of the LCFF base for districts and county offices. While the grade 9-12 augmentation is not specifically identified as a Career Technical Education (CTE) grant, it represents the funding allocated to these programs in prior years.

Federal CTE funds, including Perkins funding, are not part of LCFF and continue to be subject to all existing compliance and reporting requirements.

### Adult Education

The May Revision again provides \$500 million in funding for the Adult Education Block Grant Program dedicated to funding adult education programs in 2017-18. Allocations will be distributed per the direction of the local allocation committees. For 2016-17 and beyond, the amounts allocated to each consortium will be based on:

- The amount apportioned in the preceding year
- The region's share of the state-wide need for adult education
- The consortium's effectiveness in meeting the needs of adults

Additional information on the Adult Education Consortium can be found at:

<http://aebg.cccco.edu/Home.aspx>

### California Career Technical Education Incentive Grant

The May Revision continues to provide the third year of "bridge funding" of \$200 million for 2017-18 for the transitional California Career Technical Education Incentive Grant (CTEIG) Program.

The local match ratio requirement increased each year from 1:1 in 2015-16, 1.5:1 in 2016-17 and 2:1 in 2017-18. The expectation is that LEAs will use LCFF and the 9-12 grade span adjustment (GSA) funds to support the program beginning 2018-19. Any CTE programs should be included in your LCAP.

### **EDUCATION PROTECTION ACCOUNT (EPA)**

Proposition 30 was enacted in 2012 and provided for the following temporary tax increases.

- Temporary increase in the State sales tax of 0.25 percent through calendar year 2016
- Temporary increase in the income tax rate for the State's wealthiest taxpayers of up to 3.0 percent through calendar year 2018

In November 2016, with the passage of Proposition 55, voters extended the high-bracket income tax for an additional 12 years through 2030. It is projected these tax increases will generate up to \$14.0 billion per year, with K-14 education receiving about 40 percent of these additional revenues as Prop 98 increases.

The EPA was established as the vehicle to collect and disburse funds generated by the temporary tax increases. School districts, charter schools, COEs and community colleges will continue to receive revenues from the EPA on a quarterly basis.

EPA funds should be accounted for in Resource Code 1400 - Education Protection Account, and Object Code 8012 - Education Protection Account Entitlement. Districts may not use EPA funds for administrative costs. A complete list of function codes prohibited for EPA expenditures can be found on the CDE's website at:

<http://www.cde.ca.gov/fg/ac/ac/sacsfaq.asp>

Similar to local property taxes, districts' State Aid is reduced by one dollar for each dollar received from the EPA. The EPA is a third revenue source besides local property tax revenue and State Aid.

### **Reporting Requirements**

As with Proposition 30, Proposition 55, requires that each agency continue use the new revenues for any purpose excluding administration. **The Governing Board will make the spending determination of these funds annually in an open session of a public meeting.** Each agency must annually publish on its website an accounting of how much money was received from the EPA and how that money was spent.

### **RESERVE REQUIREMENTS**

Cash management challenges make it even more imperative that districts consider reserve levels greater than the minimums required within the State's Criteria and Standards. Reserves are especially critical in order to have sufficient cash to meet payroll and other obligations.

Senate Bill (SB) 858 (Chapter 32/Statutes 2014) established new transparency requirements and contained a provision that would place a hard cap on the combined assigned and unassigned unrestricted ending fund balance. Additional details of the new reserve requirements are listed below.

#### **Public Hearing Requirement for Excess Reserves**

Beginning in 2015-16, districts that propose to adopt a budget that includes a combined assigned (Object Codes 9770-9788) and unassigned (Object Codes 9789-9790) ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information at the public hearing for their proposed budget prior to budget adoption:

- The minimum REU level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the minimum REU in each year
- Reasons for the REU being greater than the minimum

EC Section 42127(a)(2)(C), requires each district's governing board to include this information each time it files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. While there is no State sanctioned format for providing this information, **districts that fall under this requirement should expect to provide and submit the information in writing in a similar manner and format as the budget narrative and assumptions normally submitted with their adopted budget.** In addition, the Budget Certification (Form CB) from the State SACS software includes a check box for affected districts to certify their compliance with this new requirement.

County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels cannot protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances.

As of the date of this bulletin, there are still two reserve cap bills under consideration.

## **CASH FLOW PROJECTIONS**

### **Cash Management Planning**

Increased emphasis must be put on cash flow analysis and monitoring. Districts must incorporate the updated payment schedule in their cash flow projection. In addition, in order to identify and assist those districts that will experience cash deficiencies, **districts should project the cash flow for a two-year period** to reflect 2017-18 and 2018-19.

Plan and establish a cash management plan that ensures sufficient cash. **Districts' cash flows should reflect implementation of their cash management plan (e.g., short-term borrowing).**

Districts should also ensure they have Board resolutions to authorize inter-fund and County Treasurer borrowing, and that the borrowing caps are appropriately set (i.e., are high enough to meet identified cash needs). For additional information regarding cash borrowing, please refer to Informational Bulletin No. 4600, dated May 23, 2017, issued by the Division of School Financial Services.

**Cash management challenges make it even more imperative that districts consider reserve levels greater than the minimums required within the State's Criteria and Standards.** Reserves are especially critical in order to have sufficient cash to meet payroll and other obligations.

## **CATEGORICAL PROGRAMS**

Most State categorical programs have been incorporated into the 2017-18 LCFF. However, some State categorical programs remain. Federal programs are entirely outside the LCFF and remain with their own program descriptions and restrictions.

## **CATEGORICAL FLEXIBILITY**

### **Deferred Maintenance**

Deferred Maintenance no longer exists as a separate program and is now a permanent part of the LCFF base grant. However, districts are still required to appropriately maintain their facilities. The responsibility for maintaining district facilities is one of the eight State priorities and should be included in the district's LCAP. In addition, the Williams Act facility requirements will continue. **We recommend that districts set aside funds in a separate resource for deferred maintenance that is not available for other general fund purposes.**

### **Routine Restricted Maintenance (RRM)**

AB 104 established a new phase-in for the return of the 3.0 percent required contribution to routine restricted maintenance accounts (RRMAs) for districts participating in the School Facility Program. Districts are now required to contribute to their RRMA at least 2.0 percent by 2017-18 and at least 3.0 percent by 2020-21. For 2015-16 and 2016-17, districts are required to contribute at minimum the amount that was deposited in the account in the 2014-15 fiscal year.

### **Mandated Block Grant (MBG)**

The 2017-18 May Revised Budget provides \$219.6 million for the MBG. The rates continue to be separated into grade span-specific rates, with grades 9-12 receiving higher amounts based on the inclusion of Graduation Requirement mandate. See the table below for the per ADA rates.

<b>Grade Span</b>	<b>School District Rates</b>	<b>Charter School Rates</b>
K-8	\$28	\$14
9-12	\$56	\$42

Districts opting to receive block grant funding must elect to participate in the block grant by August 31 of each year. Funds are typically received in November. We recommend that school districts continue to adhere to all mandate requirements, and districts that opt out of the MBG should continue to budget revenue on a cash basis. LEAs that opted in to the MBG can budget this revenue. Districts that do not opt to receive funding through the MBG would continue to collect data and submit for reimbursement.

A complete list of programs covered under the block grant can be found on the Mandate Block Grant FAQ webpage at:

<http://www.cde.ca.gov/fg/aa/ca/mandatebgfaq.asp>

School districts have the option to decline participation in the block grant and continue to claim reimbursements under the existing mandate claims process with the same mandate requirements. However, payment of current-year claims is again deferred.

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

The January Proposed Budget included \$287 million in one-time discretionary funds, an estimated \$48 per ADA, continuing to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. The May Revised Budget proposes just over \$1 billion, an increase of just under \$750 million, bringing the estimated amount up to \$170 per ADA. **However, these one-time funds, including the previously estimated \$48 per ADA, will not be available until May 15, 2019. *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.***

### **Educator Effectiveness Program**

These funds are restricted and should be accounted for in Resource Code 6264. These funds should be targeted at support and mentoring, including beginning teacher support and professional development and identified support for teachers and administrators. School Districts, COEs, Charter Schools and Special Schools are eligible for this funding. LEAs must explain how these funds will be used at a public meeting and then adopt a plan at a subsequent meeting. In addition, **LEAs have three years to expend the funds and must report expenditures of these funds to the CDE by July 1, 2018.** The Final Expenditure Report template is available at:

<http://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>

### **Proposition 39: California Clean Energy Jobs Act**

The May Revised Budget provides \$376.2 million in Proposition 39 funding, a decrease of \$46.7 million from the January Proposed Budget. **The last day to submit Energy Expenditure Plans is August 1, 2017.** This is to ensure funds are encumbered by the statutory deadline of June 30, 2018, and that projects are completed by June 30, 2020. Additional information may be found at the Proposition 39 website available at:

[www.energy.ca.gov/efficiency/proposition39/index.html](http://www.energy.ca.gov/efficiency/proposition39/index.html)

### **Lottery**

Projected sales for 2016-17 of more than \$6.5 billion, which equates to more than \$1.5 billion for California Public Schools. LEAs should use \$144 per ADA unrestricted and \$45 per ADA restricted, for instructional material purchase, for 2017-18, 2018-19 and 2019-20.

### **CALPADS**

Additional functionality has been added to CALPADS, including identification of foster youth enrolled in LEAs based on a State-wide match and a certification report from COEs for students funded through the COE. CALPADS data have become critical to funding, accountability and assessment functions. The unduplicated count of disadvantaged students reported in *CALPADS feeds the supplemental and concentration grant portions of the LCFF. Therefore, Districts should ensure this data is up-to-date and accurate.*

Additional information regarding the data collection system can be found on the following CDE website:

<http://www.cde.ca.gov/ds/sp/cl/index.asp>

### **K-3 Grade Span Adjustment (GSA)**

The former K-3 CSR program became a 10.4 percent K-3 GSA augmentation to the LCFF base grant to support lowering class sizes in grades kindergarten through three (K-3). Unless there is a collectively bargained alternative ratio in place, districts must ensure all school site average class



enrollment ratios meet the target ratio of 24:1 (rounded to the nearest half or whole integer), or that they are making progress to close the K-3 class size gap in proportion to progress toward closing the LCFF gap, as a condition of apportionment. **Districts should plan to reduce class sizes in grades K-3 by 43.97 percent of the difference between the current year class size and the school site average target of 24 students per class. Districts that fail to meet the above requirements at each school site will lose 100 percent of this additional funding in that fiscal year.** We anticipate that the K-3 GSA requirement will be included in the 2016-17 Audit Guide.

### **Preschool/Early Childhood Education**

Similar to the January Proposed Budget, the May Revision proposes a \$1.6 billion Early Education Block Grant (EEBG), by consolidating the Proposition 98 funding from the State Preschool Program, TK, and the Preschool Quality Rating and Improvement Grant. The block grant funding formula intends to mirror the core tenets of the LCFF, ensuring that funds would be provided equitably to schools with higher percentages of disadvantaged students. **This program eliminates TK beginning July 1, 2017.**

Some features of the EEBG include:

- Districts must develop and adopt a three-year community early learning plans
- The minimum school day and year will be equivalent to the district's kindergarten program
- Provides a three-year hold harmless based on 2016-17 levels that include:
  - ADA amount for TK students
  - Amount received for part and full-day State preschool

Amount provided to non-LEAs for State preschool programs within the district's boundaries, except community college programs

### **Special Education**

The 2017-18 May Revised Budget contains an increase to \$5.02 billion for Special Education, \$3.15 billion in State funds, \$1.25 billion in Federal funds and \$615 million in Local funds. Funding for Special Education includes a 1.56 percent funded COLA, or \$8.31 per ADA, and results in an estimated \$540.99 per ADA in AB 602 funding. The Governor's proposal continues to fund Special Education outside of the LCFF.

### **Extraordinary Costs**

SELPA's with single placement extraordinary costs are eligible to submit for costs exceeding the threshold under EC Section 56836.21. The current threshold is \$75,782.72. If claims exceed the appropriation, the reimbursements will be prorated.

Claims are filed using the CDE-issued Revenue Software. Claims for 2016-17 must be filed by November 30, 2017, to ensure eligibility for funding. An Informational Bulletin will be published in early October with detailed instructions. As a reminder, these claims require submittal to and certification by the County Office before final submittal to the CDE.

## **BASIC AID SCHOOL DISTRICTS**

Basic aid districts are defined as districts having property taxes in excess of their revenue limit entitlement. The LCFF language states the determination of a basic aid district is made exclusive of funds received through EPA and further excludes revenues received through the LCFF hold harmless calculation. Under the LCFF, a basic aid district is defined as a district that does not receive State aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Under LCFF, basic aid districts will receive minimum State funding of no less than the amount received in 2013-14. The minimum State funding amount will be calculated based on the categorical allocation net of 8.92 percent fair share reduction.

### **Basic Aid Districts Reserves**

It is important for basic aid districts to carry higher-than-minimum reserves. Dependency on property taxes means dependency on assessed property values. Greater-than-minimum reserves provide a buffer in the event that assessed values fall short of projections. Due to the continuing economic uncertainties and their impact on assessed values, reserves are more critical than ever before. Basic aid districts whose student population is growing do not receive additional funding.

### **Proposition 30 Impact on Basic Aid Districts**

Proposition 30 guarantees a minimum of \$200 per ADA in revenue from the EPA. The EPA is the vehicle for collecting and distributing revenues from the temporary tax increases authorized by Proposition 30. This means that basic aid districts will receive at least \$200 per ADA in revenue from the EPA. However, some districts may become basic aid and receive no State Aid as a result of the implementation of the EPA. In this case, the \$200 per ADA minimum may simply replace State Aid and not represent additional funding.

## **CALIFORNIA SCHOOL-BASED MEDICAL ADMINISTRATIVE ACTIVITIES**

### **Program Update**

The Random Moment Time Survey (RMTS) methodology approved by the federal Centers for Medicaid and Medicare Services (CMS) conducted via Local Educational Consortiums (LECs) concludes its tenth survey quarter. The California Department of Health Care Services (DHCS) has begun releasing payments to LEAs for RMTS FY 2014-15 quarter 3 and quarter 4 invoices. Statewide, LEA reimbursements for these specific periods of service exceed \$60,000,000, respectively. LEAs should expect to see invoice payments for the FY 2015-16 quarters 1 - 4 period by the closing of the calendar year.

### **Department of Health Care Services (DHCS) – Department-wide Deferrals**

As of this writing, DHCS has indicated that the department-wide deferrals continue to effect the release of SMAA claims for the FY 2009-10 to FY 2011-12 periods. LEAs across California received partial payments for these respective periods of service. DHCS has not indicated when the remainder of the deferred claims would be remitted to LEAs. It is estimated that LEAs are awaiting approximately \$15 million of SMAA reimbursements for this period of service.

### **SMAA & Local Education Agency Direct Billing Option Program (LBO) Merger**

DHCS has announced the merger of the LBO program and SMAA program for purposes of time survey sampling. Although details of the program merger are still in discussion, as of this writing, DHCS has disclosed that LEAs participating in the LBO program only will need to participate in their respective LEC SMAA RMTS methodology in order to be eligible for LBO program reimbursements. Although DHCS has not announced an official state date, the program merger is expected to begin FY 2018-19. Details of the pending merger are still in discussion.

### **SMAA Backcasting**

DHCS has begun backcasting SMAA invoices for the FY 2009-10 quarter 4 through FY 2014-15 quarter 2 periods. LEAs affected by the backcasting methodology are encouraged to contact their respective LEC Coordinator to discuss the potential impact to their LEA, and to determine whether their LEC will conduct the backcasting methodology on behalf of the LEAs within their respective service regions. For more information regarding the backcasting methodology:

[http://www.dhcs.ca.gov/provgovpart/Documents/ACLSS/SMAA/Backcasting\\_CMS\\_Approval.pdf](http://www.dhcs.ca.gov/provgovpart/Documents/ACLSS/SMAA/Backcasting_CMS_Approval.pdf)

[http://www.dhcs.ca.gov/provgovpart/Documents/ACLSS/SMAA/RMTS\\_Backcasting\\_Track.pdf](http://www.dhcs.ca.gov/provgovpart/Documents/ACLSS/SMAA/RMTS_Backcasting_Track.pdf)

Additional resources may be found at the following links:

<http://www.lacoe.edu/BusinessServices/BusinessAdvisoryServices/MediCal/DeferredInvoices.aspx>

<http://californiamaa.org/wp-content/uploads/sites/3/2017/02/LEC-Common-Message-February-2017.pdf>

In Los Angeles County, please contact Octavio Castelo at [Castelo\\_Octavio@lacoe.edu](mailto:Castelo_Octavio@lacoe.edu) or (562) 922-6144, your Regional SMAA LEC Coordinator for further information regarding the SMAA program.

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2017-18 ENROLLMENT PROJECTION  
FOR BUDGET PLANNING PURPOSES**

Bd Mtg 2-27-17

School Site	--2014/15 --		--2015/16 --		--2016/17 --		--2017/18 --	
	CBEDS	P2 ADA	CBEDS	P2 ADA	Enroll*	ADA	Enroll	ADA
<b>Carver Elementary</b>								
TK-K	107	103.96	102	96.79	109	105.73	96	93.12
1	77	76.20	93	90.09	96	93.12	119	115.43
2	102	97.79	82	79.89	99	96.03	96	93.12
3	94	90.81	107	104.35	99	96.03	99	96.03
4	105	102.02	102	99.96	112	108.64	99	96.03
5	126	124.87	100	97.06	117	113.49	112	108.64
	<b>611</b>	<b>595.65</b>	<b>586</b>	<b>568.14</b>	<b>632</b>	<b>613.04</b>	<b>621</b>	<b>602.37</b>
<b>Valentine Elementary</b>								
TK-K	69	67.22	109	104.03	98	95.06	96	93.12
1	105	101.41	80	76.19	96	93.12	108	104.76
2	94	90.34	101	97.49	88	85.36	96	93.12
3	78	76.37	98	93.54	100	97.00	88	85.36
4	86	84.43	76	73.93	107	103.79	100	97.00
5	118	114.24	97	93.04	86	83.42	107	103.79
	<b>550</b>	<b>534.01</b>	<b>561</b>	<b>538.22</b>	<b>575</b>	<b>557.75</b>	<b>595</b>	<b>577.15</b>
<b>Huntington Middle</b>								
6	257	249.38	257	250.01	215	208.55	213	206.61
7	247	242.60	266	256.84	271	262.87	215	208.55
8	280	270.01	257	250.62	285	276.45	271	262.87
	<b>784</b>	<b>761.99</b>	<b>780</b>	<b>757.47</b>	<b>771</b>	<b>747.87</b>	<b>699</b>	<b>678.03</b>
<b>San Marino High</b>								
9	301	297.04	285	278.66	260	252.20	295	286.15
10	282	272.01	311	302.24	283	274.51	260	252.20
11	341	329.51	275	265.55	299	290.03	283	274.51
12	265	257.04	329	317.89	271	262.87	299	290.03
	<b>1,189</b>	<b>1,155.60</b>	<b>1,200</b>	<b>1,164.34</b>	<b>1,113</b>	<b>1,079.61</b>	<b>1,137</b>	<b>1,102.89</b>
<b>TOTAL K-12</b>	<b>3,134</b>	<b>3,047.25</b>	<b>3,127</b>	<b>3,028.17</b>	<b>3,091</b>	<b>2,998.27</b>	<b>3,052</b>	<b>2,960.44</b>
Home/Hospital		0.25		0.34				
SDC - ESY		7.41		7.27		7.26		2.00
NPS - Annual	8	9.71	9	12.21	13	10.41	9	9.00
County ADA		9.79		7.51		7.51		0.00
<b>TOTAL</b>	<b>3,142</b>	<b>3,074.41</b>	<b>3,136</b>	<b>3,055.50</b>	<b>3,104</b>	<b>3,023.45</b>	<b>3,061</b>	<b>2,971.44</b>
* Used enrollment as of 02-23-17. For future projections, used 96 for TK-K; added 10 students each to Grades 1, 6 and 9.								
Greater of CY or PY P2 ADA		3,054.86		3,054.91		3,035.78		
Annual NPS/County ADA		19.50		19.72		17.92		
LCFF Funded ADA		<u>3,074.36</u>		<u>3,074.63</u>		<u>3,053.70</u>		

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	I	M	Q
		Estimated Actuals 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
1					
2					
3	<i>Projected P2 Average Daily Attendance (ADA)</i>	3,006.00	2,961.00	2,898.00	2,850.00
4	<i>Plus Annual Non-Public School (NPS) ADA</i>	11.00	9.00	9.00	9.00
5	<i>Plus Los Angeles County ADA</i>	7.51	7.51	-	-
6	<b>Total Projected ADA</b>	<b>3,024.51</b>	<b>2,977.51</b>	<b>2,907.00</b>	<b>2,859.00</b>
7					
8	<b><u>CBEDS Enrollment Projection</u></b>				
9	<i>Grades TK - 3</i>	772	798	824	824
10	<i>Grades 4 - 6</i>	630	636	616	616
11	<i>Grades 7 - 8</i>	549	488	429	429
12	<i>Grades 9 - 12</i>	1,123	1,141	1,123	1,123
13	<b>Total CBEDS Enrollment Projection</b>	<b>3,074</b>	<b>3,063</b>	<b>2,992</b>	<b>2,992</b>
14					
15	<i>Unduplicated ELL, Free/Reduced &amp; Foster Youth Count</i>	444	444	444	444
16	<b>Percent over CBEDS</b>	<b>14.44%</b>	<b>14.50%</b>	<b>14.84%</b>	<b>14.84%</b>
17					
18	<b><u>Projected Funded Average Daily Attendance (ADA)</u></b>				
19	<i>Grades TK - 3</i>	746.19	751.94	775.00	788.00
20	<i>Grades 4 - 6</i>	617.89	617.09	613.00	598.00
21	<i>Grades 7 - 8</i>	511.33	539.64	474.00	417.00
22	<i>Grades 9 - 12</i>	1,181.37	1,101.47	1,115.51	1,097.51
23	<b>Total Funded ADA Projection</b>	<b>3,056.78</b>	<b>3,010.14</b>	<b>2,977.51</b>	<b>2,900.51</b>
24					
25	<b>Projected COLA</b>	<b>0.0029%</b>	<b>1.560%</b>	<b>2.150%</b>	<b>2.350%</b>
26					
27	<b><u>Projected Base Grant</u></b>				
28	<i>Grades TK - 3</i>	7,083.00	7,193.00	7,348.00	7,521.00
29	<i>Grades 4 - 6</i>	7,189.00	7,301.00	7,458.00	7,633.00
30	<i>Grades 7 - 8</i>	7,403.00	7,518.00	7,680.00	7,860.00
31	<i>Grades 9 - 12</i>	8,578.00	8,712.00	8,899.00	9,108.00
32					
33	<b>TARGET BASE GRANT</b>				
34	<i>Grades TK - 3</i>	5,285,264	5,408,705	5,694,700	5,926,548
35	<i>Grades 4 - 6</i>	4,442,011	4,505,374	4,571,754	4,564,534
36	<i>Grades 7 - 8</i>	3,785,376	4,057,013	3,640,320	3,277,620
37	<i>Grades 9 - 12</i>	10,133,792	9,596,007	9,926,924	9,996,122
38	<b>TARGET - Base Grant</b>	<b>23,646,443</b>	<b>23,567,099</b>	<b>23,833,698</b>	<b>23,764,824</b>
39					
40	<b>TARGET GRADE SPAN ADJUSTMENTS</b>				
41	<i>TK - 3 Augmentation (Target Base Grant x 10.4%) (\$737)</i>	549,942	562,451	592,100	616,216
42	<i>9 - 12 Augmentation (Target Base Grant x 2.60%) (\$223)</i>	263,445	250,033	257,683	260,110
43	<b>TARGET - Augmentation Grants</b>	<b>813,387</b>	<b>812,484</b>	<b>849,783</b>	<b>876,326</b>
44					

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	I	M	Q
		Estimated Actuals 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
1					
2					
45	<b>TARGET SUPPLEMENTAL GRANT</b>				
46	Target Base + Target Augmentation Grant x 20%	4,891,966	4,875,917	4,936,696	4,928,230
47	Unduplicated Count Percentage - 3 yr Average	15.17%	14.99%	14.61%	14.77%
48	<b>TARGET - Supplemental Grant</b>	<b>742,111</b>	<b>730,900</b>	<b>721,251</b>	<b>727,900</b>
49					
50	<b>TARGET TRANSPORTATION &amp; TIIG GRANTS</b>				
51	Transportation Grant	27,727	27,727	27,727	27,727
52	TIIG Grant	161,924	161,924	161,924	161,924
53	<b>TARGET - Transportation/TIIG Grants</b>	<b>189,651</b>	<b>189,651</b>	<b>189,651</b>	<b>189,651</b>
54	<b>TARGET - LCFF FUNDING</b>	25,391,592	25,300,134	25,594,383	25,558,701
55					
56	<b>HOLD HARMLESS CALCULATION</b>				
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA	<b>6,182.25</b>	<b>6,983.90</b>	<b>7,384.03</b>	<b>7,570.31</b>
58	Prior Year Gap Funding	801.65	400.13	186.28	301.69
59	Hold Harmless Revenue Limit per ADA	<b>6,983.90</b>	<b>7,384.03</b>	<b>7,570.31</b>	<b>7,872.00</b>
60	Current Year Funded ADA	3,056.78	3,010.14	2,977.51	2,900.51
61	<b>Hold Harmless Revenue Limit/LCFF Funding</b>	<b>21,348,246</b>	<b>22,226,964</b>	<b>22,540,674</b>	<b>22,832,815</b>
62					
63	<b>GAP FUNDING</b>				
64	TARGET - LCFF FUNDING	25,391,592	25,300,134	25,594,383	25,558,701
65	Hold Harmless - Revenue Limit/LCFF Funding	(21,348,246)	(22,226,964)	(22,540,674)	(22,832,815)
66	Hold Harmless - Categorical Funding	(1,797,885)	(1,797,885)	(1,797,885)	(1,797,885)
67	<b>Difference</b>	<b>2,245,461</b>	<b>1,275,285</b>	<b>1,255,824</b>	<b>928,001</b>
68	GAP Funding Percentage	54.47%	43.97%	71.53%	73.51%
69	<b>GAP FUNDING</b>	<b>1,223,102</b>	<b>560,743</b>	<b>898,291</b>	<b>682,174</b>
70					
71	<b>LCFF Funding</b>				
72	Hold Harmless - PY Funded RL/ADA x CY ADA	21,348,246	22,226,964	22,540,674	22,832,815
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 %)	1,223,102	560,743	898,291	682,174
75	Prior Year Adjustment	7,529	-	-	-
76	<b>TOTAL LCFF FUNDING</b>	<b>24,376,762</b>	<b>24,585,592</b>	<b>25,236,850</b>	<b>25,312,874</b>
77					
78	<b>Informational Only</b>				
79	Property Taxes	12,968,014	12,968,014	12,968,014	12,968,014
80	EPA (Educational Protection Act)	3,369,976	3,369,976	3,369,976	3,369,976
81	State Aid	8,038,772	8,247,602	8,898,860	8,974,884
82	<b>Total Funded Revenue Limit/LCFF</b>	<b>24,376,762</b>	<b>24,585,592</b>	<b>25,236,850</b>	<b>25,312,874</b>
83					
84	<b>Increase (Decrease) in Funding</b>	<b>1,114,472</b>	<b>208,830</b>	<b>651,258</b>	<b>76,024</b>
85					

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	I	M	Q
		Estimated Actuals 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
1					
2					
86	<b>LCAP Proportionality Percentage Calculation (Informational Only)</b>				
87	<i>Current Year LCFF Funding</i>	24,376,762	24,585,592	25,236,850	25,312,874
88	<i>Transportation and TIIG Funding</i>	189,651	189,651	189,651	189,651
89	Supplemental Concentration Grant at Target	742,111	730,900	721,251	727,900
90	Prior Year Funds spent on Unduplicated Students	536,738	648,605	684,790	710,871
91	Difference	205,373	82,295	36,461	17,029
92	<b>INCREASE IN SUPPLEMENTAL GRANT</b>	<b>111,867</b>	<b>36,185</b>	<b>26,081</b>	<b>12,518</b>
93					
94	<b>TOTAL SUPPLEMENTAL GRANT FUNDING</b>	<b>648,605</b>	<b>684,790</b>	<b>710,871</b>	<b>723,389</b>
95	Current Year Funding Available for all Students	23,538,506	23,711,151	24,336,328	24,399,834
96	<b>PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS</b>	<b>2.76%</b>	<b>2.89%</b>	<b>2.92%</b>	<b>2.96%</b>
97					
98	<b>Projected Federal Income</b>				
99	Title I	232,963	231,978	231,978	231,978
100	Special Ed - Local Assistance	502,702	506,996	506,996	506,996
101	Special Ed - Federal Preschool	6,110	6,820	6,820	6,820
102	Special Ed - Preschool Local Entitlement	21,872	24,419	24,419	24,419
103	Special Ed - Mental Health Funding	34,113	34,300	34,300	34,300
104	Special Ed - Preschool Staff Development	68	77	77	77
105	Title II - Teacher Quality	61,553	61,553	61,553	61,553
106	Title III - Immigrant Education Program	-	-	-	-
107	Title III - Limited English Proficiency Program	39,122	39,122	39,122	39,122
108	<b>TOTAL PROJECTED FEDERAL REVENUE</b>	<b>898,503</b>	<b>905,265</b>	<b>905,265</b>	<b>905,265</b>
109					
110	<b>Projected Other State Revenue</b>				
111	Lottery Revenue	611,607	603,529	603,529	603,529
112	Mandate Block Grant	118,862	118,862	118,862	118,862
113	Misc. State Income	1,397,835	1,396,329	1,396,329	1,396,329
114	Discretionary One-Time Funding (16/17 - \$214/ADA)	653,320	-	-	-
116	Prop 39 - Clean Energy Act	362,689	-	-	-
117	College Readiness Block Grant	75,000	-	-	-
118	Special Ed - Mental Health Funding	176,379	175,284	175,284	175,284
119	<b>TOTAL PROJECTED OTHER STATE REVENUE</b>	<b>3,395,692</b>	<b>2,294,004</b>	<b>2,294,004</b>	<b>2,294,004</b>
120					
121	<b>Projected Other Local Revenue</b>				
122	Special Education - Master Plan	1,492,915	1,503,259	1,503,259	1,503,259
123	SELPA Reimbursement (Regional Programs)	850,000	850,000	850,000	850,000
124	<b>Subtotal - Special Education Funds</b>	<b>2,342,915</b>	<b>2,353,259</b>	<b>2,353,259</b>	<b>2,353,259</b>
125					
126	Parcel Tax Revenue - Measure E (2021)	3,970,000	3,920,000	3,920,000	3,920,000
127	Parcel Tax Revenue - Measure R (2019)	1,560,000	1,525,000	1,525,000	1,525,000
128	<b>Subtotal - Parcel Tax Funds</b>	<b>5,530,000</b>	<b>5,445,000</b>	<b>5,445,000</b>	<b>5,445,000</b>

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	I	M	Q
1		Estimated Actuals 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
2					
129					
130	Use of Facilities - Chinese School	99,050	99,050	99,050	99,050
131	Use of Facilities - City of San Marino (Pool Use)	21,600	21,600	21,600	21,600
132	Use of Facilities - City of San Marino (Facilities)	15,000	15,000	15,000	15,000
133	Use of Facilities - Crown City United Soccer	15,500	15,500	15,500	15,500
134	Use of Facilities - PT Affiliates	94,010	94,010	94,010	94,010
135	Use of Facilities - Other Facility Users	79,840	80,000	80,000	80,000
136	<b>Subtotal - Facility Use Income</b>	<b>325,000</b>	<b>325,160</b>	<b>325,160</b>	<b>325,160</b>
137					
138	Interest Earnings	30,000	30,000	30,000	30,000
139	<b>Subtotal - Interest Income</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
140					
141	SMSF Annual Campaign	1,000,000	1,000,000	1,000,000	1,000,000
142	SMSF Excess Funds	1,000,000	1,000,000	1,000,000	1,000,000
143	<b>Subtotal - SMSF Funds</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
144					
145	Misc. Local Income - Donations (Parents)	389,747	452,375	414,555	462,155
146	Misc. Local Income - PT Affiliates Donation	105,000	-	-	-
147	Misc. Local Income - ASB Donations	626,292	-	-	-
148	Reimbursements - City of San Marino (Transportation)	110,000	110,000	110,000	110,000
149	Reimbursements - Curriculum Lab	15,000	15,000	15,000	15,000
150	Reimbursements - Talent Bank	93,622	88,027	88,027	88,027
151	Reimbursements - PTA Council (Curr Lab)	20,466	21,894	21,894	21,894
152	Reimbursements - SMSF - Elementary VAPA	45,442	49,319	-	-
153	Reimbursements - Carver PTA	280,699	163,546	163,546	163,546
154	Reimbursements - Carver Enrichment	35,000	-	-	-
155	Reimbursements - Valentine PTA	241,376	170,152	170,152	170,152
156	Reimbursements - Huntington PTA	110,000	-	-	-
158	Reimbursements - SMHS PTA	75,066	-	-	-
160	<b>Subtotal - Donations, Reimbursements &amp; Distributions</b>	<b>2,147,710</b>	<b>1,070,313</b>	<b>983,174</b>	<b>1,030,774</b>
161	<b>TOTAL PROJECTED OTHER LOCAL REVENUE</b>	<b>12,375,625</b>	<b>11,223,732</b>	<b>11,136,593</b>	<b>11,184,193</b>
162	<b>TOTAL PROJECTED REVENUE</b>	<b>41,046,582</b>	<b>39,008,593</b>	<b>39,572,712</b>	<b>39,696,336</b>
163					
164	<b><u>Projected Expenditures</u></b>				
165	Certificated Salaries	16,897,795	16,958,786	16,958,786	16,578,786
166	Certificated Step/Column	-	-	260,000	260,000
167	Certificated Budget Reductions	-	-	(640,000)	(710,000)
168	Classified Salaries	8,258,132	8,234,548	8,234,548	8,214,548
169	Classified Step/Column	-	-	160,000	160,000
170	Classified Budget Reductions	-	-	(180,000)	(540,000)
171	Employee Benefits	7,628,959	7,655,318	8,105,194	8,403,330
172	Employee Benefits related to Step/Column	-	-	72,000	72,000
173	Employee Benefit Adjustments	-	-	(312,532)	(528,024)



**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	I	M	Q
		Estimated Actuals 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20
1					
2					
174	H&W Cost Adjustments	313,374	-	-	-
175	Increase in STRS/PERS Rates	1,866,020	1,846,205	1,934,997	1,869,651
176	Book and Supplies	2,866,414	1,231,126	1,231,126	1,231,126
177	Operating Services	5,144,299	3,443,375	3,413,375	3,352,828
178	Equipment	796,325	625,000	625,000	625,000
179	Other Outgo	150,500	552,995	515,175	562,775
180	Indirect Support	-	-	-	-
181	<b>TOTAL EXPENDITURES</b>	<b>43,921,818</b>	<b>40,547,353</b>	<b>40,377,669</b>	<b>39,552,020</b>
182					
183	<b>Excess/(Deficiency) of Revenue over Expenditures</b>	<b>(2,875,236)</b>	<b>(1,538,760)</b>	<b>(804,957)</b>	<b>144,316</b>
184					
185	<b>Other Financing Sources/Uses</b>				
186	Transfer in from Health & Welfare Fund	5,258	-	-	-
187	Transfer to Health & Welfare Fund	(3,505)	-	-	-
188	Transfer in from Cash Flow Fund	1,770,000	1,773,000	1,714,000	528,226
189	Transfer to Capital Projects Fund	(6,515,500)	(15,500)	(15,500)	(15,500)
190	Proceeds from COPs Financing	6,500,000	-	-	-
191	Contribution to Special Education	-	-	-	-
192	Contribution to Maintenance & Operations	-	-	-	-
193	<b>TOTAL OTHER SOURCES/(USES)</b>	<b>1,756,253</b>	<b>1,757,500</b>	<b>1,698,500</b>	<b>512,726</b>
194					
195	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(1,118,983)</b>	<b>218,740</b>	<b>893,543</b>	<b>657,042</b>
196					
197	<b>Projected Beginning Balance July 1</b>	<b>2,913,239</b>	<b>1,794,256</b>	<b>2,012,996</b>	<b>2,906,539</b>
199					
200	<b>Projected Ending Balance - Fund 01</b>	<b>1,794,256</b>	<b>2,012,996</b>	<b>2,906,539</b>	<b>3,563,581</b>
201					
202	<b>Components of Ending Fund Balance</b>				
203	<b>Designated for Economic Uncertainties Percentage</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
204	Designated for Economic Uncertainties	1,513,225	1,216,886	1,211,795	1,187,026
205	Assigned for Carryover - School Site Donations	132,431	132,451	132,794	132,431
206	Assigned for Carryover - Categorical Programs	45,684	-	-	-
207	Assigned Balance - Gap Funding 17/18 (Gross)	-	560,743	560,743	560,743
208	Assigned Balance - Gap Funding 18/19 (Gross)	-	-	898,291	898,291
209	Assigned Balance - Gap Funding 19/20 (Gross)	-	-	-	682,174
210	Revolving Fund	100,000	100,000	100,000	100,000
211	Warehouse Stores	2,916	2,916	2,916	2,916
212					
213	<b>Unappropriated Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2017-18 Proposed District Budget  
Summary by Fund**

Adopted Budget Projections  
Bd Mtg 06-26-17

	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
<b>Projected Balance July 1, 2017</b>	<b>1,661,825</b>	<b>132,431</b>	<b>1,794,256</b>	<b>35,155</b>	<b>508,699</b>	<b>3,574</b>	<b>3,970,226</b>	<b>1,081,181</b>	<b>7,272,930</b>	<b>14,666,021</b>
<b>Revenues</b>										
State Revenues (LCFF)	23,825,108	760,484	24,585,592	-	-	-	-	-	-	24,585,592
Federal Revenue	-	905,265	905,265	95,000	-	-	-	-	-	1,000,265
Other State Revenue	557,535	1,736,469	2,294,004	6,000	-	-	-	-	-	2,300,004
Other Local Revenue	8,203,155	3,020,577	11,223,732	771,000	5,000	50	25,000	50,000	5,000	12,079,782
<b>Total Revenues</b>	<b>32,585,798</b>	<b>6,422,795</b>	<b>39,008,593</b>	<b>872,000</b>	<b>5,000</b>	<b>50</b>	<b>25,000</b>	<b>50,000</b>	<b>5,000</b>	<b>39,965,643</b>
<b>Expenditures</b>										
Certificated Salaries	14,349,628	2,609,158	16,958,786	-	-	-	-	-	-	16,958,786
Classified Salaries	5,198,556	3,035,992	8,234,548	447,216	-	-	-	-	-	8,681,764
Employee Benefits	6,137,604	3,363,919	9,501,523	130,285	-	-	-	-	-	9,631,808
Supplies	819,493	411,633	1,231,126	317,500	-	-	-	-	-	1,548,626
Operating Services	2,346,017	1,097,358	3,443,375	(22,025)	100,000	-	-	37,100	10,000	3,568,450
Capital Outlay/Equipment	615,000	10,000	625,000	-	200,000	-	-	200,000	695,816	1,720,816
Other Outgo	477,995	75,000	552,995	-	-	-	-	-	-	552,995
Indirect Support	(46,818)	46,818	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>29,897,475</b>	<b>10,649,878</b>	<b>40,547,353</b>	<b>872,976</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>237,100</b>	<b>705,816</b>	<b>42,663,245</b>
<b>Other Financing Sources/Uses</b>	(2,469,583)	4,227,083	1,757,500	-	-	-	(1,773,000)	-	15,500	-
<b>Net Incr/Decr in Fund Balance</b>	<b>218,740</b>	<b>-</b>	<b>218,740</b>	<b>(976)</b>	<b>(295,000)</b>	<b>50</b>	<b>(1,748,000)</b>	<b>(187,100)</b>	<b>(685,316)</b>	<b>(2,697,602)</b>
<b>Projected Balance June 30, 2018</b>	<b>1,880,565</b>	<b>132,431</b>	<b>2,012,996</b>	<b>34,179</b>	<b>213,699</b>	<b>3,624</b>	<b>2,222,226</b>	<b>894,081</b>	<b>6,587,614</b>	<b>11,968,419</b>
<b>Components of Ending Fund Balance:</b>										
Revolving Cash	100,000	-	100,000	612	-	-	-	-	-	100,612
Stores	2,916	-	2,916	11,684	-	-	-	-	-	14,600
Assigned for Food Svc Operations	-	-	-	21,883	-	-	-	-	-	21,883
Assigned for Def. Maint. Projects	-	-	-	-	213,699	3,624	-	-	-	213,699
Assigned for H&W Increase	-	-	-	-	-	-	-	-	-	3,624
Assigned for Cash Flow	-	-	-	-	-	-	2,222,226	-	-	2,222,226
Assigned for Capital Projects-BAC	-	-	-	-	-	-	-	800,000	-	800,000
Assigned for Capital Projects-Misc.	-	-	-	-	-	-	-	94,081	6,587,614	6,681,695
Assigned for Econ. Uncertainties	1,216,886	-	1,216,886	-	-	-	-	-	-	1,216,886
Assigned for Carryover	20	132,431	132,451	-	-	-	-	-	-	132,451
Assigned Balance - Gap Funding	560,743	-	560,743	-	-	-	-	-	-	560,743
<b>Unappropriated Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	F	G	H	I	J	K	L	M	N	O	P	Q
		Estimated Actuals 2016-17	Unrestricted	Special Education	Restricted	Projected 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20
1														
2		3,006.00	2,874.00	87.00		2,861.00	2,811.00	87.00		2,898.00	2,783.00	87.00		2,850.00
3	Projected P2 Average Daily Attendance (ADA)	11.00	9.00	9.00		9.00	9.00	9.00		9.00	9.00	9.00		9.00
4	Plus Annual Non-Public School (NPS) ADA	7.51	7.51			7.51								
5	Plus Los Angeles County ADA													
6	<b>Total Projected ADA</b>	<b>3,024.51</b>	<b>2,881.51</b>	<b>96.00</b>		<b>2,977.51</b>	<b>2,811.00</b>	<b>96.00</b>		<b>2,907.00</b>	<b>2,783.00</b>	<b>96.00</b>		<b>2,859.00</b>
7			SMUSD	NPS			SMUSD	NPS			SMUSD	NPS		
8	<b>CBEDS Enrollment Projection</b>		797			798	823			824	823			824
9	Grades TK - 3	772	635	1		636	615	1		616	615	1		616
10	Grades 4 - 6	630	487	1		488	428	1		429	428	1		429
11	Grades 7 - 8	549	1,135	6		1,141	1,119	4		1,123	1,119	4		1,123
12	Grades 9 - 12	1,123	3,084	9		3,083	2,985	7		2,982	2,985	7		2,982
13	<b>Total CBEDS Enrollment Projection</b>	<b>3,074</b>	<b>444</b>	<b>14.50%</b>		<b>444</b>	<b>444</b>	<b>14.84%</b>		<b>444</b>	<b>444</b>	<b>14.84%</b>		<b>444</b>
14														
15	Unduplicated ELL, Free/Reduced & Foster Youth Count													
16	<b>Percent over CBEDS</b>	<b>14.44%</b>	<b>14.50%</b>			<b>14.50%</b>	<b>14.84%</b>			<b>14.84%</b>	<b>14.84%</b>			<b>14.84%</b>
17			Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	Projected P2 ADA Regular	Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	Projected P2 ADA Regular	Projected P2 ADA Regular	Projected P2 ADA Special Ed	Projected Annual ADA NPS/County	Projected P2 ADA Regular
18	<b>Projected Funded Average Daily Attendance (ADA)</b>		746.19	23.21	2.00	751.94	750.79	23.21	1.00	775.00	763.79	23.21	1.00	788.00
19	Grades TK - 3	617.69	597.12	17.97	2.00	617.09	594.03	17.97	1.00	613.00	579.03	17.97	1.00	598.00
20	Grades 4 - 6	511.33	513.40	24.24	2.00	539.64	447.76	24.24	2.00	474.00	390.76	24.24	2.00	417.00
21	Grades 7 - 8	1,181.37	1,067.21	21.75	12.51	1,101.47	1,080.56	22.44	12.51	1,115.51	1,062.56	22.44	12.51	1,097.51
22	Grades 9 - 12	3,056.78	2,904.46	87.17	18.51	3,010.14	2,873.14	87.86	16.51	2,977.51	2,795.14	87.86	16.51	2,900.51
23	<b>Total Funded ADA Projection</b>	<b>0.0029%</b>	<b>1,560%</b>			<b>1,560%</b>	<b>2,150%</b>			<b>2,150%</b>	<b>2,350%</b>			<b>2,350%</b>
24	Projected COLA													
25			PY Base	COLA			PY Base	COLA			PY Base	COLA		
26	<b>Projected Base Grant</b>		7,083.00	110.00		7,193.00	7,193.00	155.00		7,348.00	7,348.00	175.00		7,521.00
27	Grades TK - 3	7,189.00	7,189.00	112.00		7,301.00	7,301.00	157.00		7,458.00	7,458.00	175.00		7,633.00
28	Grades 4 - 6	7,403.00	7,403.00	115.00		7,518.00	7,518.00	162.00		7,680.00	7,680.00	180.00		7,860.00
29	Grades 7 - 8	8,578.00	8,578.00	134.00		8,712.00	8,712.00	187.00		8,899.00	8,899.00	209.00		9,108.00
30	Grades 9 - 12													
31	<b>TARGET BASE GRANT</b>		5,285,264	181,336		5,408,705	5,516,805	177,895		5,694,700	5,744,465	182,083		5,925,548
32	Grades TK - 3	4,442,011	4,359,573	145,801		4,505,374	4,430,276	141,478		4,571,754	4,419,736	144,796		4,564,534
33	Grades 4 - 6	3,785,376	3,859,741	197,272		4,057,013	3,438,797	201,523		3,640,320	3,071,374	206,246		3,277,620
34	Grades 7 - 8	10,133,792	9,362,961	233,046		9,596,007	9,682,735	244,189		9,925,924	9,746,198	249,924		9,996,122
35	Grades 9 - 12	23,646,443	22,809,644	757,455		23,567,099	23,068,613	765,085		23,833,698	22,981,773	783,051		23,764,824
36	<b>TARGET - Base Grant</b>		549,942	18,857		562,451	573,604	18,486		592,100	597,284	18,932		616,216
37	TARGET GRADE SPAN ADJUSTMENTS	263,445	243,961	6,072		250,033	251,344	6,339		257,683	253,607	6,503		260,110
38	TK - 3 Augmentation (Target Base Grant x 10.4%) (\$737)	813,387	787,555	24,929		812,484	824,948	24,835		849,783	850,891	25,435		876,325
39	9 - 12 Augmentation (Target Base Grant x 2.60%) (\$223)													
40	<b>TARGET - Augmentation Grants</b>													
41	<b>TARGET SUPPLEMENTAL GRANT</b>		4,891,966	156,477		4,875,917	4,778,712	157,984		4,936,696	4,766,533	161,697		4,928,230
42	Target Base + Target Augmentation Grant x 20%	15.17%	14.99%	14.99%		14.99%	14.61%	14.61%		14.61%	14.77%	14.77%		14.77%
43	Unduplicated Count Percentage - 3 yr Average	742,111	707,444	23,456		739,900	698,170	23,081		721,251	704,017	23,883		727,900
44	<b>TARGET - Supplemental Grant</b>													
45	<b>TARGET TRANSPORTATION &amp; TIIG GRANTS</b>													
46	Transportation Grant	27,727	27,727			27,727	27,727			27,727	27,727			27,727
47	TIIG Grant	161,924	161,924			161,924	161,924			161,924	161,924			161,924
48	<b>TARGET - Transportation/TIIG Grants</b>	<b>189,651</b>	<b>189,651</b>			<b>189,651</b>	<b>189,651</b>			<b>189,651</b>	<b>189,651</b>			<b>189,651</b>
49	<b>TARGET - LCFF FUNDING</b>	25,391,592	24,494,294	805,840		25,300,134	24,781,392	813,001		25,594,383	24,726,332	832,369		25,558,701

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2017-18 Proposed District Budget  
LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

A	E	F	G	H	I	J	K	L	M	N	O	P	Q
	Estimated Actuals 2016-17	Unrestricted	Special Education	Restricted	Projected 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20
1													
2													
56	<b>HOLD HARMLESS CALCULATION</b>												
57	Prior-Prior Year Revenue Limit/LCFF Funding per ADA	6,182.25	6,983.90	6,983.90	6,983.90	7,384.03	7,384.03	7,384.03	7,384.03	7,570.31	7,570.31	7,570.31	7,570.31
58	Prior Year Gap Funding	801.65	400.13	400.13	400.13	186.28	186.28	186.28	186.28	301.69	301.69	301.69	301.69
59	Hold Harmless Revenue Limit per ADA	6,983.90	7,384.03	7,384.03	7,384.03	7,570.31	7,570.31	7,570.31	7,570.31	7,872.00	7,872.00	7,872.00	7,872.00
60	Current Year Funded ADA	3,056.78	2,911.97	98.17	3,010.14	2,890.65	96.86	2,977.51	2,890.65	2,890.65	96.86	2,977.51	2,900.51
61	Hold Harmless Revenue Limit/LCFF Funding	21,348,246	21,502,074	724,890	22,226,964	21,807,414	733,260	22,540,674	22,540,674	22,070,333	762,482	22,832,815	22,832,815
62													
63	<b>GAP FUNDING</b>												
64	TARGET - LCFF FUNDING	25,391,592	24,494,294	805,840	25,300,134	24,781,392	813,001	25,594,393	25,594,393	24,726,332	832,369	25,568,701	25,568,701
65	Hold Harmless - Revenue Limit/LCFF Funding	(21,348,246)	(21,502,074)	(724,890)	(22,226,964)	(21,807,414)	(733,260)	(22,540,674)	(22,540,674)	(22,070,333)	(762,482)	(22,832,815)	(22,832,815)
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)	-	(1,797,885)	(1,797,885)
67	<b>Difference</b>	2,245,461	1,194,335	80,950	1,275,285	1,176,083	79,741	1,255,824	1,255,824	858,114	69,887	928,001	928,001
68	GAP Funding Percentage	54.47%	43.97%	43.97%	560,743	841,252	57,039	560,743	560,743	630,800	51,374	73.51%	73.51%
69	<b>GAP FUNDING</b>	1,223,102	525,149	35,594	560,743	841,252	57,039	560,743	560,743	630,800	51,374	682,174	682,174
70													
71	<b>LCFF FUNDING</b>												
72	Hold Harmless - PY Funded RU/ADA x CY ADA	21,348,246	21,502,074	724,890	22,226,964	21,807,414	733,260	22,540,674	22,540,674	22,070,333	762,482	22,832,815	22,832,815
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	-	1,797,885	1,797,885
74	GAP Funding (Target/LCFF less Hold Harmless x %)	1,223,102	525,149	35,594	560,743	841,252	57,039	560,743	560,743	630,800	51,374	682,174	682,174
75	Prior Year Adjustment	7,529	-	-	7,529	-	-	-	7,529	-	-	-	-
76	<b>TOTAL LCFF FUNDING</b>	24,376,762	23,825,108	760,484	24,585,592	24,446,551	790,299	24,585,592	24,585,592	24,499,018	813,856	25,312,874	25,312,874
77													
78	<b>Informational Only</b>												
79	Property Taxes	12,968,014	12,968,014		12,968,014	12,968,014		12,968,014	12,968,014	12,968,014		12,968,014	12,968,014
80	EPA (Educational Protection Act)	3,369,976	3,369,976		3,369,976	3,369,976		3,369,976	3,369,976	3,369,976		3,369,976	3,369,976
81	Slate Aid	8,038,772	7,487,118	760,484	8,247,602	8,108,561	790,299	8,038,772	8,038,772	8,161,028	813,856	8,974,884	8,974,884
82	<b>Total Funded Revenue Limit/LCFF</b>	24,376,762	23,825,108	760,484	24,585,592	24,446,551	790,299	24,585,592	24,585,592	24,499,018	813,856	25,312,874	25,312,874
83													
84	<b>Increase (Decrease) in Funding</b>	1,114,472	208,630		208,630				651,258				76,024
85													
86	<b>LCAP Proportionality Percentage Calculation (Informational Only)</b>												
87	Current Year LCFF Funding	24,376,762			24,585,592				25,236,650				25,312,874
88	Transportation and TIIG Funding	189,651			189,651				189,651				189,651
89	Supplemental Concentration Grant at Target	742,111			730,900				721,251				727,900
90	Prior Year Funds spent on Unduplicated Students	536,738			648,605				684,790				710,871
91	Difference	205,373			82,295				36,461				17,029
92	<b>INCREASE IN SUPPLEMENTAL GRANT</b>	111,867			36,185				26,081				12,518
93													
94	<b>TOTAL SUPPLEMENTAL GRANT FUNDING</b>	648,605			684,790				710,871				723,389
95	Current Year Funding Available for all Students	23,538,506			23,711,151				24,336,328				24,389,834
96	<b>PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS</b>	2.76%			2.89%				2.92%				2.96%
97													
98	<b>Projected Federal Income</b>												
99	Title I	232,963		231,978	231,978			231,978	231,978			231,978	231,978
100	Special Ed - Local Assistance	502,702		506,996	506,996		506,996	506,996	506,996		506,996	506,996	506,996
101	Special Ed - Federal Preschool	6,110		6,820	6,820		6,820	6,820	6,820		6,820	6,820	6,820
102	Special Ed - Preschool Local Entitlement	21,872		24,419	24,419		24,419	24,419	24,419		24,419	24,419	24,419
103	Special Ed - Mental Health Funding	34,113		34,300	34,300		34,300	34,300	34,300		34,300	34,300	34,300
104	Special Ed - Preschool Staff Development	68		77	77		77	77	77		77	77	77
105	Title II - Teacher Quality	61,553		61,553	61,553		61,553	61,553	61,553		61,553	61,553	61,553
106	Title III - Immigrant Education Program	-		-	-		-	-	-		-	-	-
107	Title III - Limited English Proficiency Program	39,122		39,122	39,122		39,122	39,122	39,122		39,122	39,122	39,122
108	<b>TOTAL PROJECTED FEDERAL REVENUE</b>	898,503		898,503	905,265		898,503	905,265	905,265		898,503	905,265	905,265
109													

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	F	G	H	I	J	K	L	M	N	O	P	Q
		Estimated Actuals 2016-17	Unrestricted	Special Education	Restricted	Projected 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20
1														
2														
110	Projected Other State Revenue													
111	Lottery Revenue	611,607	438,673		164,856	603,529	438,673		164,856	603,529	438,673		164,856	603,529
112	Mandate Block Grant	118,862	118,862			118,862	118,862			118,862	118,862			118,862
113	Misc. State Income	1,397,835			1,396,329	1,396,329			1,396,329	1,396,329			1,396,329	1,396,329
114	Discretionary One-Time Funding (16/17 - \$214/ADA)	653,320												
115	Discretionary One-Time Funding (17/18 - TBD)													
116	Prop 39 - Clean Energy Act	362,689												
117	College Readiness Block Grant	75,000												
118	Special Ed. - Mental Health Funding	176,379		175,284		175,284		175,284		175,284		175,284		175,284
119	<b>TOTAL PROJECTED OTHER STATE REVENUE</b>	<b>3,395,692</b>	<b>557,535</b>	<b>175,284</b>	<b>1,561,185</b>	<b>2,294,004</b>	<b>557,535</b>	<b>175,284</b>	<b>1,561,185</b>	<b>2,294,004</b>	<b>557,535</b>	<b>175,284</b>	<b>1,561,185</b>	<b>2,294,004</b>
120														
121	Projected Other Local Revenue													
122	Special Education - Master Plan	1,492,915		1,503,259		1,503,259		1,503,259		1,503,259		1,503,259		1,503,259
123	SELPA Reimbursement (Regional Programs)	850,000		850,000		850,000		850,000		850,000		850,000		850,000
124	Subtotal - Special Education Funds	<b>2,342,915</b>		<b>2,353,259</b>		<b>2,353,259</b>		<b>2,353,259</b>		<b>2,353,259</b>		<b>2,353,259</b>		<b>2,353,259</b>
125														
126	Parcel Tax Revenue - Measure E (2021)	3,970,000	3,920,000			3,920,000	3,920,000			3,920,000	3,920,000			3,920,000
127	Parcel Tax Revenue - Measure R (2019)	1,560,000	1,525,000			1,525,000	1,525,000			1,525,000	1,525,000			1,525,000
128	<b>Subtotal - Parcel Tax Funds</b>	<b>5,530,000</b>	<b>5,445,000</b>			<b>5,445,000</b>	<b>5,445,000</b>			<b>5,445,000</b>	<b>5,445,000</b>			<b>5,445,000</b>
129														
130	Use of Facilities - Chinese School	99,050	99,050			99,050	99,050			99,050	99,050			99,050
131	Use of Facilities - City of San Marino (Pool Use)	21,600	21,600			21,600	21,600			21,600	21,600			21,600
132	Use of Facilities - City of San Marino (Facilities)	15,000	15,000			15,000	15,000			15,000	15,000			15,000
133	Use of Facilities - Crown City United Soccer	15,500	15,500			15,500	15,500			15,500	15,500			15,500
134	Use of Facilities - PT Affiliates	94,010	94,010			94,010	94,010			94,010	94,010			94,010
135	Use of Facilities - Other Facility Users	79,840	80,000			80,000	80,000			80,000	80,000			80,000
136	<b>Subtotal - Facility Use Income</b>	<b>325,000</b>	<b>325,160</b>			<b>325,160</b>	<b>325,160</b>			<b>325,160</b>	<b>325,160</b>			<b>325,160</b>
137														
138	Interest Earnings	30,000	30,000			30,000	30,000			30,000	30,000			30,000
139	Subtotal - Interest Income	<b>30,000</b>	<b>30,000</b>			<b>30,000</b>	<b>30,000</b>			<b>30,000</b>	<b>30,000</b>			<b>30,000</b>
140														
141	SMSF Annual Campaign	1,000,000	1,000,000			1,000,000	1,000,000			1,000,000	1,000,000			1,000,000
142	SMSF Excess Funds	1,000,000	1,000,000			1,000,000	1,000,000			1,000,000	1,000,000			1,000,000
143	<b>Subtotal - SMSF Funds</b>	<b>2,000,000</b>	<b>2,000,000</b>			<b>2,000,000</b>	<b>2,000,000</b>			<b>2,000,000</b>	<b>2,000,000</b>			<b>2,000,000</b>
144														
145	Misc. Local Income - Donations (Parents)	389,747	402,995		49,380	462,375	365,175		49,380	414,555	412,775		49,380	462,155
146	Misc. Local Income - PT Affiliates Donation	105,000												
147	Misc. Local Income - ASB Donations	626,292												
148	Reimbursements - City of San Marino (Transportation)	110,000	110,000		110,000	110,000	110,000		110,000	110,000	110,000		110,000	110,000
149	Reimbursements - Curriculum Lab	15,000	15,000		15,000	15,000	15,000		15,000	15,000	15,000		15,000	15,000
150	Reimbursements - Talent Bank	93,622	88,027		88,027	88,027	88,027		88,027	88,027	88,027		88,027	88,027
151	Reimbursements - PTA Council (Cuir Lab)	20,466	21,894		21,894	21,894	21,894		21,894	21,894	21,894		21,894	21,894
152	Reimbursements - SMSF - Elementary VAPA	45,442	49,319		49,319	49,319	49,319		49,319	49,319	49,319		49,319	49,319
153	Reimbursements - Carver PTA	280,689	163,546		163,546	163,546	163,546		163,546	163,546	163,546		163,546	163,546
154	Reimbursements - Carver PTA	35,000												
155	Reimbursements - Valentine PTA	241,376	170,152		170,152	170,152	170,152		170,152	170,152	170,152		170,152	170,152
156	Reimbursements - Huntington PTA	110,000												
157	Reimbursements - Huntington ASB													
158	Reimbursements - SMHS PTA	75,066												
159	Reimbursements - SMHS ASB													
160	Subtotal - Donations, Reimbursements & Distributions	<b>2,147,710</b>	<b>402,995</b>		<b>667,318</b>	<b>1,070,313</b>	<b>365,175</b>		<b>617,999</b>	<b>983,174</b>	<b>412,775</b>		<b>617,999</b>	<b>1,030,774</b>
161	<b>TOTAL PROJECTED OTHER LOCAL REVENUE</b>	<b>41,046,562</b>	<b>8,203,155</b>		<b>667,318</b>	<b>11,223,732</b>	<b>8,165,335</b>		<b>617,999</b>	<b>11,136,593</b>	<b>8,212,935</b>		<b>617,999</b>	<b>11,184,193</b>
162	<b>TOTAL PROJECTED REVENUE</b>		<b>32,555,798</b>		<b>3,651,639</b>	<b>39,008,593</b>	<b>33,159,421</b>		<b>2,511,837</b>	<b>39,572,712</b>	<b>33,269,488</b>		<b>2,511,837</b>	<b>39,696,336</b>

**SAN MARINO UNIFIED SCHOOL DISTRICT**  
**2017-18 Proposed District Budget**  
**LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS**

	A	E	F	G	H	I	J	K	L	M	N	O	P	Q
		Estimated Actuals 2016-17	Unrestricted	Special Education	Restricted	Projected 2017-18	Unrestricted	Special Education	Restricted	Projected 2018-19	Unrestricted	Special Education	Restricted	Projected 2019-20
1														
2														
164	Projected Expenditures													
165	Certificated Salaries	16,897,795	14,349,628	2,365,732	243,426	16,958,786	14,349,628	2,365,732	243,426	16,958,786	13,939,628	2,395,732	243,426	16,578,766
166	Certificated Step/Column	-	-	-	-	-	230,000	30,000	-	260,000	230,000	30,000	-	260,000
167	Certificated Budget Reductions	-	-	-	-	-	(640,000)	-	-	(640,000)	(710,000)	-	-	(710,000)
168	Classified Salaries	8,256,132	5,198,556	1,895,162	1,140,830	8,234,548	5,232,942	1,895,162	1,106,444	8,234,548	5,172,942	1,925,162	1,116,444	8,214,548
169	Classified Step/Column	-	-	-	-	-	120,000	30,000	10,000	160,000	120,000	30,000	10,000	160,000
170	Classified Budget Reductions	-	-	-	-	-	(180,000)	-	-	(180,000)	(540,000)	-	-	(540,000)
171	Employee Benefits	7,628,959	5,687,728	1,538,327	429,263	7,655,318	6,152,349	1,538,327	414,518	8,105,194	6,438,485	1,548,327	416,518	8,403,330
172	Employee Benefits related to Step/Column	-	-	-	-	-	60,000	10,000	2,000	72,000	60,000	10,000	2,000	72,000
173	Employee Benefit Adjustments	-	-	-	-	-	(312,532)	-	-	(312,532)	(528,024)	-	-	(528,024)
174	H&W Cost Adjustments	313,374	-	-	-	-	-	-	-	-	-	-	-	-
175	Increase in STRS/PERS Rates	1,866,020	449,876	1,396,329	1,396,329	1,846,205	538,668	1,396,329	1,396,329	1,934,997	473,322	1,396,329	1,396,329	1,869,651
176	Book and Supplies	2,866,414	819,493	19,260	392,373	1,231,126	819,493	19,260	392,373	1,231,126	819,493	19,260	392,373	1,231,126
177	Operating Services	5,144,299	2,346,017	522,780	574,578	3,443,375	2,316,205	522,780	574,390	3,413,375	2,255,658	522,780	574,390	3,352,828
178	Equipment	796,325	615,000	-	10,000	625,000	615,000	-	10,000	625,000	615,000	-	10,000	625,000
179	Other Outgo	150,500	477,995	75,000	-	552,995	440,175	75,000	-	515,175	487,775	75,000	-	562,775
180	Indirect Support	-	(46,818)	29,694	17,124	-	(46,818)	29,694	17,124	-	(46,818)	29,694	17,124	-
181	<b>TOTAL EXPENDITURES</b>	<b>43,921,818</b>	<b>29,897,475</b>	<b>6,445,955</b>	<b>4,203,923</b>	<b>40,547,353</b>	<b>29,695,110</b>	<b>6,515,955</b>	<b>4,166,604</b>	<b>40,377,669</b>	<b>28,787,461</b>	<b>6,595,955</b>	<b>4,178,604</b>	<b>39,552,020</b>
182														
183	Excess/(Deficiency) of Revenue over Expenditures	(2,875,236)	2,688,323	(2,584,316)	(1,642,767)	(1,538,760)	3,474,311	(2,624,501)	(1,654,767)	(804,957)	4,482,027	(2,670,944)	(1,666,767)	144,316
184														
185	Other Financial Sources/Uses													
186	Transfer in from Health & Welfare Fund	5,268	-	-	-	-	-	-	-	-	-	-	-	-
187	Transfer to Health & Welfare Fund	(3,505)	-	-	-	-	-	-	-	-	-	-	-	-
188	Transfer in from Cash Flow Fund	1,770,000	1,773,000	1,714,000	1,773,000	1,773,000	1,714,000	1,714,000	1,714,000	1,714,000	528,226	528,226	528,226	528,226
189	Transfer to Capital Projects Fund	(6,515,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
190	Proceeds from COPs Financing	6,500,000	-	-	-	-	-	-	-	-	-	-	-	-
191	Contribution to Special Education	-	(2,584,316)	2,584,316	-	-	(2,624,501)	2,624,501	-	-	(2,670,944)	2,670,944	-	-
192	Contribution to Maintenance & Operations	-	(1,642,767)	1,642,767	-	-	(1,654,767)	1,654,767	-	-	(1,666,767)	1,666,767	-	-
193	<b>TOTAL OTHER SOURCES/(USES)</b>	<b>1,756,253</b>	<b>(2,469,583)</b>	<b>2,584,316</b>	<b>1,642,767</b>	<b>1,757,500</b>	<b>(2,580,768)</b>	<b>2,624,501</b>	<b>1,654,767</b>	<b>1,698,500</b>	<b>(3,824,985)</b>	<b>2,670,944</b>	<b>1,666,767</b>	<b>512,726</b>
194														
195	Net Increase/(Decrease) in Fund Balance	(1,118,983)	218,740	-	-	218,740	883,543	-	-	893,543	657,042	-	-	657,042
196														
197	Projected Beginning Balance July 1	2,913,239	1,661,825	-	132,431	1,794,256	1,880,565	-	132,431	2,012,996	2,774,108	-	132,431	2,906,539
198														
199														
200	Projected Ending Balance - Fund 01	1,794,256	1,880,565	-	132,431	2,012,996	2,774,108	-	132,431	2,906,539	3,431,150	-	132,431	3,563,581
201														
202	Components of Ending Fund Balance													
203	Designated for Economic Uncertainties Percentage	3.00%	3.00%	-	-	3.00%	3.00%	-	-	3.00%	3.00%	-	-	3.00%
204	Designated for Economic Uncertainties	1,513,225	1,216,886	-	132,431	1,216,886	1,211,795	-	132,431	1,211,795	1,187,026	-	132,431	1,187,026
205	Assigned for Carryover - School Site Donations	132,431	20	-	132,431	132,451	363	-	132,431	132,794	-	-	132,431	132,431
206	Assigned for Carryover - Categorical Programs	45,684	-	-	-	-	-	-	-	-	-	-	-	-
207	Assigned Balance - Gap Funding 17/18 (Gross)	-	560,743	-	-	560,743	560,743	-	-	560,743	560,743	-	-	560,743
208	Assigned Balance - Gap Funding 18/19 (Gross)	-	-	-	-	-	898,291	-	-	898,291	898,291	-	-	898,291
209	Assigned Balance - Gap Funding 19/20 (Gross)	-	-	-	-	-	-	-	-	-	-	-	-	-
210	Revolving Fund	100,000	100,000	-	100,000	100,000	100,000	-	-	100,000	100,000	-	-	100,000
211	Warehouse Stores	2,916	2,916	-	2,916	2,916	2,916	-	-	2,916	2,916	-	-	2,916
212														
213	Unappropriated Amount	-	-	-	-	-	-	-	-	-	-	-	-	-

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2017-18 Adopted Budget Assumptions**

Bd Mtg 06-26-17

<b>BUDGET ASSUMPTIONS</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>REVENUES</b>				
Projected CBEDS Enrollment	3,074	3,063	2,992	2,992
Projected Funded Average Daily Attendance	3,056.78	3,010.14	2,977.51	2,900.51
COLA (%)	0.0029%	1.56%	2.15%	2.35%
LCFF Gap Funding Percentage	54.47%	43.97%	71.53%	73.51%
LCFF Gap Funding	\$1,223,103	\$560,746	\$898,283	\$682,166
LCFF Funding - TOTAL	\$24,376,763	\$24,585,589	\$25,236,853	\$25,312,875
K-3 Grade Span Adjustment (per ADA)	\$737	\$748	\$764	\$782
9-12 Grade Span Adjustment (per ADA)	\$223	\$227	\$231	\$237
Unduplicated Student Count	444	444	444	444
Unduplicated Student Percentage (Average)	14.44%	14.50%	14.84%	14.84%
Proportionality Funding for Unduplicated Students	\$648,605	\$684,790	\$710,871	\$723,389
Education Protection Account (EPA)	\$3,369,976	\$3,369,976	\$3,369,976	\$3,369,976
Unrestricted Lottery (per ADA)	\$144	\$144	\$144	\$144
Restricted Lottery (per ADA)	\$45	\$45	\$45	\$45
Mandated Block Grant	\$118,862	\$118,862	\$118,862	\$118,862
Discretionary One-Time Funding (est.)	\$653,320	\$0	\$0	\$0
Special Education Funding	\$2,342,915	\$2,353,259	\$2,353,259	\$2,353,259
Parcel Tax Revenues (Measure R) 2019	\$1,525,000	\$1,525,000	\$1,525,000	\$1,525,000
Parcel Tax Revenues (Measure E) 2021	\$3,920,000	\$3,920,000	\$3,920,000	\$3,920,000
San Marino Schools Foundation	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
San Marino Schools Foundation Excess Contribution	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
COP 2017 Series A	\$6,500,000	\$0	\$0	\$0
Use of District Facilities	\$325,000	\$325,160	\$325,160	\$325,160
Interest	\$30,000	\$30,000	\$30,000	\$30,000

**SAN MARINO UNIFIED SCHOOL DISTRICT  
2017-18 Adopted Budget Assumptions**

Bd Mtg 06-26-17

BUDGET ASSUMPTIONS		2016-17	2017-18	2018-19	2019-20
<b>EXPENDITURES/TRANSFERS OUT</b>					
Certificated SMTA Salaries	Step & Column; 1% Off-Schedule Adjustment; 188 Work Days for Teachers 190 days for Counselors; 195 days for TOSAs	Step & Column; 3% Salary Adjustment; 186 Work Days for Teachers 188 days for Counselors	Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors	TBD	TBD
Classified CSEA/Non-Represented Salaries	Step & Longevity; 1% Off-Schedule Adjustment	Step & Longevity; 3% Salary Adjustment	Step & Longevity; 1% Salary Adjustment	TBD	TBD
Management & Administrative Salaries	Step Increase; 1% Off-Schedule Adjustment	Step Increase; 3% Salary Adjustment	Step Increase; 1% Salary Adjustment	TBD	TBD
Health Benefits - Major Medical	Offset premium increase from Health Benefits Reserve Fund. District to contribute 90% for Employee Only; 70% for 2-Party & Family Coverage	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 \$6,000 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	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program	TBD	TBD
Status of Bargaining Unit Negotiations	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Settled	SMTA - Settled CSEA - Settled	Pending	Pending
STRS Employer share	12.58%	14.43%	16.28%	18.13%	18.13%
PERS Employer share	13.888%	15.531%	18.100%	20.800%	20.800%
School Sites - Textbook/Support Allocation	\$125 per student	\$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	\$25 per student
School Sites - TIIG Allocation	\$325 per unduplicated student count	\$0	\$0	\$0	\$0
School Sites - One Time Budget Augmentation	\$32 per student	\$0	\$0	\$0	\$0
Transfer to Capital Projects Fund	\$6,515,500	\$15,500	\$15,500	\$15,500	\$15,500
Reserve for Economic Uncertainties	3.00%	3.00%	3.00%	3.00%	3.00%