**SAN MARINO UNIFIED SCHOOL DISTRICT**
**BUSINESS SERVICES**

To: Dr. Alex Cherniss, Superintendent

Submitted by: Julie Boucher, Assistant Superintendent, Business Services

Prepared by: Vangie Lingat, Director of Accounting

Date: June 26, 2018

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

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

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

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

## Revenue Assumptions

### Student Enrollment/Average Daily Attendance

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

### Statutory COLA's

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

### Net Increase in LCFF Gap Funding

It is projected that the District will receive an additional $1,340,526 in net LCFF Gap Funding in 2018-19. The gross amount of LCFF Gap Funding, equal to $1,466,080 has been designated in accordance with LACOE's budget development recommendations. The net LCFF Gap funding is less than the gross LCFF funding due to the decline in the District's funded ADA in 2018-19.

Grade Span Adjustment Funding

The District receives "Grade Span Adjustment" funding to support lower class sizes in grades TK through 3 and supplemental support services in grades 9 – 12. Each elementary school must maintain a cummulative school site average of 24:1 in grades K - 3.

Supplemental Grant and Proportionality

The District receives Supplemental Grant funding based on the District's "Unduplicated Count" students. The Unduplicated Count is a composite of those students who qualify for free and reduced priced meals, English learners, and foster youth. The District currently has 486 students or 15.82% of its total student population identified as Unduplicated Count students. The state uses a 3-year average for LCFF funding calculation purposes.

Under LCFF, the District must demonstrate quantitative and qualitative enhanced services for Unduplicated Count students. In 2018-19, $768,326 is budgeted to help serve and support the District's Unduplicated Count students. This funding is referred to as "Proportionality Funding."

One-Time Discretionary Funding

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

Other State Funding

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

Federal Funding

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

San Marino Schools Foundation Contributions

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

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

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

Parcel Tax Revenues

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

Other Local Donations and Reimbursements

Additionally, the District receives donations and reimbursements from parents, PTA's and PTSA, school-connected organizations, parents, and community members as well as revenues for use of its facilities from PTAffiliates, the Chinese Club of San Marino, the City of San Marino, and various community athletic organizations.

## Expenditure Assumptions

Certificated and Classified Salaries

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

Health Benefits

In 2018-19, the District's cost of health benefit premiums for major medical insurance is projected to increase by $50,153. Kaiser HMO rates increased by 1%, Blue Shield HMO Access and Trio by 3.90%,and Blue Shield PPO by 9.90%. There were no cost increases to dental, vision or life insurance coverage. Based on SMTA and CSEA Chapter #120 bargaining unit agreements, the table below describes the District's current contributions for benefit-eligible employees (60% FTE or more) major medical benefits. Any cost in excess of the District's contribution amounts is funded by individual employees. The District also provides two options for dental insurance, vision, life insurance for benefit-eligible employees, and an employee assistance program for all employees.

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

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

Statutory Benefits

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

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

Retirement - CalSTRS Employer Contribution Rates

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

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

Retirement - CalPERS Employer Contribution Rates

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

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

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

Other Financing Sources/Uses
To bridge the gap between the District's total revenues and expenditures, a transfer of $1,175,000 from the Cash Flow Fund is included in the Proposed Budget.

Indirect Support
The District collects indirect costs from state and federal categorical programs to offset General Fund operational costs. The current district approved rate for the 2018-19 year is 8.86%. This results in an offset of $77,239 to General Fund expenditures.

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

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

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

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

**Food Services Fund 13.0**

The District's food services program is fully self-supporting. The Food Services Fund covers the costs associated with the program including food services salaries and benefits, food and supplies, repairs, and equipment replacement. The projected beginning fund as of July 1, 2018 is $29,015.

**Deferred Maintenance Fund 14.0**

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

**Health Benefits Fund 17.0**

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

**Cash Flow Fund 17.2**

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

**Capital Facilities Fund 25.0**

The Capital Facilities Fund (Developer Fee Fund) accounts for income and expenditures associated with the collection of developer fees. Developer Fee revenues, projected at $105,000 in 2018-19, are restricted for capital needs associated with the Barth Athletics Complex project. The projected beginning balance in the fund as of July 1, 2018 is $1,040,266.

**Capital Projects and Improvement Fund 40.0**

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

**Next Steps – State Budget**

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

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

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

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

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

| **LCFF REVENUE** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| Statutory COLA / Net Funded COLA | 3.00% (1) | 2.57% | 2.67% | 2.90% |
| Gap Funding | 100.00% | 100.00% | 100.00% | 100.00% |

| **SPECIAL EDUCATION AND CATEGORICAL PROGRAMS** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only) | 2.71% | 2.57% | 2.67% | 2.90% |

| **LOTTERY REVENUE** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| Unrestricted | $146.00/ADA | $146.00/ADA | $146.00/ADA | $146.00/ADA |
| Restricted for Instructional Materials | 48.00/ADA | 48.00/ADA | 48.00/ADA | 48.00/ADA |
| Total Lottery Revenue | $194.00/ADA | $194.00/ADA | $194.00/ADA | $194.00/ADA |

| **OTHER FACTORS** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| CalSTRS Employer Rates (2) | 16.28% | 18.13% | 19.10% | 19.10% |
| CalPERS Employer Rates (2) | 18.062% | 20.80% | 23.50% | 24.6% |
| Interest Rate for 10-year Treasuries | 3.15% | 3.40% | 3.50% | 3.40% |
| California Consumer Price Index (CPI) | 3.58% | 3.36% | 3.23% | 2.94% |
| Other Expenses (4000s – 6000s) | 2018-19+CPI | 2019-20+CPI | 2019-20+CPI | 2021-22+CPI |

(1) Includes statutory COLA of 2.71% plus an additional 0.29% appropriated for the LCFF target for 2018-19
(2) CalSTRS rates set by statute; CalPERS rate projections from Legislative Analyst Office and School Services of California (SSC)

Attachment No. 1 to:
Informational Bulletin No. 4826

ATTACHMENT 2

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

<u>December 2017</u>

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

Cabinet/Principals/Directors Budget Meetings

<u>January 2018</u>

Governor's Proposed 2018-19 Budget

Cabinet/Principals/Directors Budget Meetings

District English Learners Advisory Committee Meeting

<u>February 2018</u>

Cabinet/Principals/Directors Budget Meetings

District Meetings with SMTA and CSEA Chapter #120

LCAP Parent Advisory Committee Meeting

<u>March 2018</u>

2017-18 Second Interim Financial Report and Projections

Cabinet/Principals/Directors Budget Meetings

LCAP Parent Advisory Committee Meeting

<u>April 2018</u>

Preliminary Enrollment Projections for Budget Planning Purposes

Cabinet/Principals/Directors Budget Meetings

LCAP Parent Advisory Committee Meeting

District English Learners Advisory Committee Meeting

<u>May 2018</u>

Governor's May Revise Report

LCAP Parent Advisory Committee Meeting

District Meetings with SMTA and CSEA Chapter #120

Cabinet/Principals/Directors Budget Meetings

LACOE Review of draft LCAP for required components

June 2018

Public Hearings 2017-20 Proposed LCAP

Public Hearings 2018-19 Proposed District Budget

2017-20 Proposed LCAP Presented to the Board of Education

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

July 2017

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

Los Angeles County Office of Education

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

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

May 23, 2018

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

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

Keith D. Crafton, Director
Business Advisory Services

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

**GOVERNOR'S MAY REVISED 2018-19 BUDGET**

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

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

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

**Augmentation Grants**

The Augmentation Grant provides additional funding for grades K-3 Class Size Reduction (CSR) and 9-12 Career Technical Education (CTE). The CSR augmentation is 10.4 percent of the K-3 Base Grant, estimated at $771 per average daily attendance (ADA) for 2018-19. Now that the LCFF implementation target is fully funded in 2018-19 districts must maintain average class sizes of 24:1 as a condition of receipt unless a local alternative ratio is bargained. This class size requirement is not subject to waiver by the State Board of Education. The CTE augmentation is 2.6 percent of the 9-12 Base Grant, estimated at $233 per ADA.

**COLAs and Gap Funding Amounts**

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

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

**Strong Workforce Program**

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

**California Career Technical Education Incentive Grant (CTEIG)**

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

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

**LCFF Revenue Projections**

The County Office has updated LCFF revenue calculations incorporating these assumptions (Attachment No. 1). ***We strongly recommend that districts update their attendance numbers and utilize these County Office LCFF revenue calculations to project their budget revenues and multi-year projections.***

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

The January Proposed Budget included $1.76 billion in one-time discretionary funds, an estimated $295 per ADA, with the intention of continuing to pay down a portion of the debt owed to LEAs for mandated cost reimbursement. The May Revised Budget proposes $2.04 billion, an increase of just under $286 million, bringing the estimated amount up to $344 per ADA. ***We recommend districts not budget these anticipated revenues. If districts budget this increased revenue and associated expenditures, they must have a contingency or alternative plan in place should these funds fail to materialize.***

**Mandated Block Grant (MBG)**

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

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

**Retirement - CalSTRS Rates**

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

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

**Retirement - CalPERS Rates**

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

The increase in the rates is driven primarily by the lowered expected return on investments, as well as the conversion from a 30-year amortization period to a 20-year amortization period. In addition to the revised employer contribution rate, CalPERS also raised the employee contribution rates for new members from 6.5% to 7.0% effective July 1, 2018.

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

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

## CATEGORICAL PROGRAMS

### Lottery

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

## COUNTY OFFICE ASSISTANCE

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

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

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

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

If you have questions regarding this bulletin, please contact Keith D. Crafton at (562) 922-6131, Charles W. Faulkner at (562) 922-6132, or your business services consultant.

CC/KDC/JY:lc
Attachments

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

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| Statutory COLA / Net Funded COLA | 3.00% (1) | 2.57% | 2.67% | 2.90% |
| Gap Funding | 100.00% | 100.00% | 100.00% | 100.00% |

| **SPECIAL EDUCATION AND CATEGORICAL PROGRAMS** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only) | 2.71% | 2.57% | 2.67% | 2.90% |

| **LOTTERY REVENUE** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| Unrestricted | $146.00/ADA | $146.00/ADA | $146.00/ADA | $146.00/ADA |
| Restricted for Instructional Materials | 48.00/ADA | 48.00/ADA | 48.00/ADA | 48.00/ADA |
| Total Lottery Revenue | $194.00/ADA | $194.00/ADA | $194.00/ADA | $194.00/ADA |

| **OTHER FACTORS** | **2018-19** | **2019-20** | **2020-21** | **2021-22** |
|---|---|---|---|---|
| CalSTRS Employer Rates (2) | 16.28% | 18.13% | 19.10% | 19.10% |
| CalPERS Employer Rates (2) | 18.062% | 20.80% | 23.50% | 24.6% |
| Interest Rate for 10-year Treasuries | 3.15% | 3.40% | 3.50% | 3.40% |
| California Consumer Price Index (CPI) | 3.58% | 3.36% | 3.23% | 2.94% |
| Other Expenses (4000s – 6000s) | 2018-19+CPI | 2019-20+CPI | 2019-20+CPI | 2021-22+CPI |

(1) Includes statutory COLA of 2.71% plus an additional 0.29% appropriated for the LCFF target for 2018-19
(2) CalSTRS rates set by statute; CalPERS rate projections from Legislative Analyst Office and School Services of California (SSC)

Attachment No. 1 to:
Informational Bulletin No. 4826

# SAN MARINO UNIFIED SCHOOL DISTRICT
## 2018-19 ENROLLMENT PROJECTION
## FOR BUDGET PLANNING PURPOSES

| School Site | - -2014/15 - - | | - -2015/16 - - | | - -2016/17 - - | | - -2017/18 - - | | - -2018/19 - - | | - -2019/20 - - | | - -2020/21 - - | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CBEDS | P2 ADA | CBEDS | P2 ADA | CBEDS | P2 ADA | CBEDS | P2 ADA | Enroll | ADA | Enroll | ADA | Enroll | ADA |
| **Carver Elementary** | | | | | | | | | | | | | | |
| TK-K | 107 | 103.96 | 102 | 96.79 | 106 | 103.20 | 104 | 100.55 | 100 | 97.00 | 100 | 97.00 | 100 | 97.00 |
| 1 | 77 | 76.20 | 93 | 90.09 | 93 | 90.75 | 96 | 92.36 | 124 | 120.28 | 120 | 116.40 | 120 | 116.40 |
| 2 | 102 | 97.79 | 82 | 79.89 | 97 | 96.13 | 95 | 92.47 | 96 | 93.12 | 124 | 120.28 | 120 | 116.40 |
| 3 | 94 | 90.81 | 107 | 104.35 | 95 | 93.94 | 98 | 95.27 | 95 | 92.15 | 96 | 93.12 | 124 | 120.28 |
| 4 | 105 | 102.02 | 102 | 99.96 | 109 | 107.98 | 103 | 101.60 | 98 | 95.06 | 95 | 92.15 | 96 | 93.12 |
| 5 | 126 | 124.87 | 100 | 97.06 | 118 | 114.47 | 118 | 115.65 | 103 | 99.91 | 98 | 95.06 | 95 | 92.15 |
| | **611** | **595.65** | **586** | **568.14** | **618** | **606.47** | **614** | **597.90** | **616** | **597.52** | **633** | **614.01** | **655** | **635.35** |
| **Valentine Elementary** | | | | | | | | | | | | | | |
| TK-K | 69 | 67.22 | 109 | 104.03 | 98 | 93.00 | 89 | 84.63 | 100 | 97.00 | 100 | 97.00 | 100 | 97.00 |
| 1 | 105 | 101.41 | 80 | 76.19 | 94 | 91.07 | 84 | 81.67 | 109 | 105.73 | 120 | 116.40 | 120 | 116.40 |
| 2 | 94 | 90.34 | 101 | 97.49 | 87 | 84.75 | 100 | 95.36 | 84 | 81.48 | 109 | 105.73 | 120 | 116.40 |
| 3 | 78 | 76.37 | 98 | 93.54 | 100 | 95.90 | 93 | 88.18 | 100 | 97.00 | 84 | 81.48 | 109 | 105.73 |
| 4 | 86 | 84.43 | 76 | 73.93 | 102 | 99.98 | 107 | 101.51 | 93 | 90.21 | 100 | 97.00 | 84 | 81.48 |
| 5 | 118 | 114.24 | 97 | 93.04 | 86 | 83.41 | 113 | 110.44 | 107 | 103.79 | 93 | 90.21 | 100 | 97.00 |
| | **550** | **534.01** | **561** | **538.22** | **567** | **548.11** | **586** | **561.79** | **593** | **575.21** | **606** | **587.82** | **633** | **614.01** |
| **Huntington Middle** | | | | | | | | | | | | | | |
| 6 | 257 | 249.38 | 257 | 250.01 | 213 | 207.70 | 220 | 214.51 | 251 | 243.47 | 230 | 223.10 | 211 | 204.67 |
| 7 | 247 | 242.60 | 266 | 256.84 | 269 | 263.24 | 233 | 226.95 | 220 | 213.40 | 251 | 243.47 | 230 | 223.10 |
| 8 | 280 | 270.01 | 257 | 250.62 | 277 | 272.33 | 285 | 278.29 | 233 | 226.01 | 220 | 213.40 | 251 | 243.47 |
| | **784** | **761.99** | **780** | **757.47** | **759** | **743.27** | **738** | **719.75** | **704** | **682.88** | **701** | **679.97** | **692** | **671.24** |
| **San Marino High** | | | | | | | | | | | | | | |
| 9 | 301 | 297.04 | 285 | 278.66 | 258 | 254.14 | 273 | 266.88 | 305 | 295.85 | 253 | 245.41 | 240 | 232.80 |
| 10 | 282 | 272.01 | 311 | 302.24 | 286 | 276.50 | 271 | 264.49 | 273 | 264.81 | 305 | 295.85 | 253 | 245.41 |
| 11 | 341 | 329.51 | 275 | 265.55 | 302 | 292.82 | 279 | 269.29 | 271 | 262.87 | 273 | 264.81 | 305 | 295.85 |
| 12 | 265 | 257.04 | 329 | 317.89 | 273 | 263.33 | 301 | 288.58 | 279 | 270.63 | 271 | 262.87 | 273 | 264.81 |
| | **1,189** | **1,155.60** | **1,200** | **1,164.34** | **1,119** | **1,086.79** | **1,124** | **1,089.24** | **1,128** | **1,094.16** | **1,102** | **1,068.94** | **1,071** | **1,038.87** |
| **TOTAL K-12** | **3,134** | **3,047.25** | **3,127** | **3,028.17** | **3,063** | **2,984.64** | **3,062** | **2,968.68** | **3,041** | **2,949.77** | **3,042** | **2,950.74** | **3,051** | **2,959.47** |
| **Home/Hospital** | | **0.25** | | **0.34** | | **0.47** | | | | | | | | |
| **SDC - ESY** | | **7.41** | | **7.27** | | **7.24** | | **5.85** | | **2.00** | | **2.00** | | **2.00** |
| **NPS - Annual** | **8** | **9.71** | **9** | **12.21** | **11** | **12.97** | **10** | **10.00** | **10** | **10.00** | **10** | **10.00** | **10** | **10.00** |
| **County ADA** | | **9.79** | | **7.51** | | **8.93** | | **7.51** | | **7.51** | | **7.00** | | **7.00** |
| **TOTAL** | **3,142** | **3,074.41** | **3,136** | **3,055.50** | **3,074** | **3,014.25** | **3,072** | **2,992.04** | **3,051** | **2,969.28** | **3,052** | **2,969.74** | **3,061** | **2,978.47** |

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

| | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|---|---|---|---|---|---|---|---|
| Greater of CY or PY P2 ADA | 3,054.86 | 3,054.91 | 3,035.78 | 2,992.35 | 2,974.53 | 2,951.77 | 2,952.74 |
| Annual NPS/County ADA | 19.50 | 19.72 | 21.90 | 17.51 | 17.51 | 17.00 | 17.00 |
| **LCFF Funded ADA** | **3,074.36** | **3,074.63** | **3,057.68** | **3,009.86** | **2,992.04** | **2,968.77** | **2,969.74** |

vl

04-30-18

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

Bd Mtg 06-12-18

| BUDGET ASSUMPTIONS | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|
| **REVENUES** | | | |
| Projected CBEDS Enrollment | 3,072 | 3,072 | 3,072 |
| Projected Funded Average Daily Attendance | 2,993.05 | 2,992.05 | 2,992.05 |
| COLA (%) | 2.71% | 2.57% | 2.67% |
| LCFF Gap Funding Percentage | 100.00% | 100.00% | 100.00% |
| LCFF Gap Funding | $1,466,080 | $683,143 | $706,170 |
| LCFF Funding - TOTAL | $25,925,364 | $26,600,451 | $27,306,623 |
| K-3 Grade Span Adjustment (per ADA) | $771 | $790 | $811 |
| 9-12 Grade Span Adjustment (per ADA) | $233 | $239 | $246 |
| Unduplicated Student Count | 486 | 486 | 486 |
| Unduplicated Student Percentage (Average) | 15.35% | 15.82% | 15.82% |
| Proportionality Funding for Unduplicated Students | $766,553 | $810,009 | $831,667 |
| Education Protection Account (EPA) | $2,538,165 | $2,538,165 | $2,538,165 |
| Unrestricted Lottery (per ADA) | $146 | $146 | $146 |
| Restricted Lottery (per ADA) | $48 | $48 | $48 |
| Mandated Block Grant | $121,691 | $121,691 | $121,691 |
| One-Time State Funding | $885,000 | $0 | $0 |
| Special Education Funding | $2,349,172 | $2,349,172 | $2,349,172 |
| Parcel Tax Revenues (Measure R) 2019 | $1,600,000 | $1,600,000 | $1,600,000 |
| Parcel Tax Revenues (Measure E) 2021 | $4,100,000 | $4,100,000 | $4,100,000 |
| San Marino Schools Foundation Contribution | $2,000,000 | $2,000,000 | $2,000,000 |
| Use of District Facilities | $300,160 | $300,160 | $300,160 |
| Interest | $30,000 | $30,000 | $30,000 |
| **EXPENDITURES/TRANSFERS OUT** | | | |
| Certificated SMTA Salaries | Step & Column; 1% Salary Adjustment; 185 Work Days for Teachers 187 days for Counselors | TBD | TBD |
| Classified CSEA/Non-Represented Salaries | Step & Longevity; 1% Salary Adjustment | TBD | TBD |
| Management & Administrative Salaries | Step Increase; 1% Salary Adjustment | TBD | TBD |
| Health Benefits - Major Medical | For HMO Coverage, District to contribute 100% for Employee Only; 70% for 2-Party and Family. For PPO Coverage, District to contribute $6,000 for Employee Only, $9,000 for 2-Party and $12,000 for Family | TBD | TBD |
| Health Benefits - Other Medical | District to fund Delta Dental (employee only), Delta Care, Vision, Life and Employee Assistance Program | TBD | TBD |
| Status of Bargaining Unit Negotiations | SMTA - Settled CSEA - Settled | Pending | Pending |
| STRS Employer share | 16.28% | 18.13% | 19.10% |
| PERS Employer share | 18.062% | 20.800% | 23.500% |
| School Sites - Textbook/Support Allocation | $125 per student | $125 per student | $125 per student |
| School Sites - Restricted Lottery Allocation | $25 per student | $25 per student | $25 per student |
| Transfer to Capital Projects Fund | $15,500 | $15,500 | $15,500 |
| Reserve for Economic Uncertainties | 3.00% | 3.00% | 3.00% |

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

| | | | Fund 01.0 | Fund 13.0 | Fund 14.0 | Fund 17.0 | Fund 17.2 | Fund 25.0 | Fund 40.0 | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | COMBINED GENERAL FUND | Food Services | Deferred Maintenance | Health & Welfare Reserve | Cash Flow | Capital Facilities | Capital Projects & Impr. | SUMMARY ALL FUNDS |
| **Projected Balance July 1, 2018** | **1,592,222** | **100,454** | **1,692,676** | **29,114** | **608,960** | **9,662** | **2,801,612** | **1,040,266** | **2,645,441** | **8,827,731** |
| **Revenues** | | | | | | | | | | |
| State Revenues (LCFF) | 25,169,419 | 755,945 | 25,925,364 | - | - | - | - | - | - | 25,925,364 |
| Federal Revenue | - | 811,145 | 811,145 | 95,000 | - | - | - | - | - | 906,145 |
| Other State Revenue | 1,464,164 | 1,723,199 | 3,187,363 | 6,000 | - | - | - | - | - | 3,193,363 |
| Other Local Revenue | 8,406,458 | 3,143,778 | 11,550,236 | 771,000 | 5,000 | 100 | 10,000 | 105,000 | 5,000 | 12,446,336 |
| **Total Revenues** | **35,040,041** | **6,434,067** | **41,474,108** | **872,000** | **5,000** | **100** | **10,000** | **105,000** | **5,000** | **42,471,208** |
| **Expenditures** | | | | | | | | | | |
| Certificated Salaries | 14,231,733 | 2,996,724 | 17,228,457 | - | - | - | - | - | - | 17,228,457 |
| Classified Salaries | 5,269,860 | 3,003,436 | 8,273,296 | 456,734 | - | - | - | - | - | 8,730,030 |
| Employee Benefits | 6,328,455 | 3,650,801 | 9,979,256 | 140,417 | - | - | - | - | - | 10,119,673 |
| Supplies | 888,223 | 403,321 | 1,291,544 | 314,000 | - | - | - | - | - | 1,605,544 |
| Operating Services | 2,407,035 | 1,083,937 | 3,490,972 | (25,400) | 135,000 | - | - | | 10,000 | 3,610,572 |
| Capital Outlay/Equipment | 615,000 | 10,000 | 625,000 | - | 420,000 | - | - | 200,000 | 2,490,000 | 3,735,000 |
| Other Outgo | 435,175 | 75,000 | 510,175 | - | - | - | - | - | - | 510,175 |
| Indirect Support | (77,239) | 77,239 | - | - | - | - | - | - | - | - |
| **Total Expenditures** | **30,098,242** | **11,300,458** | **41,398,700** | **885,751** | **555,000** | **-** | **-** | **200,000** | **2,500,000** | **45,539,451** |
| **Other Financing Sources/Uses** | (3,706,891) | 4,866,391 | 1,159,500 | - | - | - | (1,175,000) | - | 15,500 | - |
| **Net Incr/Decr in Fund Balance** | 1,234,908 | - | 1,234,908 | (13,751) | (550,000) | 100 | (1,165,000) | (95,000) | (2,479,500) | (3,068,243) |
| **Projected Balance June 30, 2018** | **2,827,130** | **100,454** | **2,927,584** | **15,363** | **58,960** | **9,762** | **1,636,612** | **945,266** | **165,941** | **5,759,488** |
| **Components of Ending Fund Balance:** | | | | | | | | | | |
| Revolving Cash | 100,000 | - | 100,000 | 612 | - | - | - | - | - | 100,612 |
| Stores | 2,758 | - | 2,758 | 11,411 | - | - | - | - | - | 14,169 |
| Assigned for Food Svc Operations | - | - | - | 3,340 | - | - | - | - | - | 3,340 |
| Assigned for Def. Maint. Projects | - | - | - | - | 58,960 | - | - | - | - | 58,960 |
| Assigned for H&W Increase | - | - | - | - | - | 9,762 | - | - | - | 9,762 |
| Assigned for Cash Flow | | - | - | - | - | - | 1,636,612 | - | - | 1,636,612 |
| Assigned for Capital Projects-BAC | - | - | - | - | - | - | - | 939,803 | 103,833 | 1,043,636 |
| Assigned for Capital Projects-Other | - | - | - | - | - | - | - | 5,463 | 62,108 | 67,571 |
| Assigned for Econ. Uncertainties | 1,242,426 | - | 1,242,426 | - | - | - | - | - | - | 1,242,426 |
| Assigned for Carryover | 15,866 | 100,454 | 116,320 | | | - | | | | 116,320 |
| Assigned Balance - Gap Funding | 1,466,080 | - | 1,466,080 | - | - | - | - | - | - | 1,466,080 |
| **Unappropriated Amount** | - | - | - | - | - | - | - | - | - | - |

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

| | A | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Estimated Actuals Projections 2017-18 | Unrestricted | Special Education | Restricted | Projected 2018-19 | Unrestricted | Special Education | Restricted | Projected 2019-20 | Unrestricted | Special Education | Restricted | Projected 2020-21 |
| 2 | | | | | | | | | | | | | | |
| 3 | *Projected P2 Average Daily Attendance (ADA)* | 2,974.54 | 2,896.94 | 77.60 | | 2,974.54 | 2,896.94 | 77.60 | | 2,974.54 | 2,896.94 | 77.60 | | 2,974.54 |
| 4 | *Plus Annual Non-Public School (NPS) ADA* | 11.00 | | 11.00 | | 11.00 | | 10.00 | | 10.00 | | 10.00 | | 10.00 |
| 5 | *Plus Los Angeles County ADA* | 8.93 | 7.51 | | | 7.51 | 7.51 | | | 7.51 | 7.51 | | | 7.51 |
| 6 | ***Total Projected ADA*** | **2,994.47** | **2,904.45** | **88.60** | - | **2,993.05** | **2,904.45** | **87.60** | - | **2,992.05** | **2,904.45** | **87.60** | - | **2,992.05** |
| 7 | | | | | | | | | | | | | | |
| 8 | ***CBEDS Enrollment Projection*** | | SMUSD | NPS | | | SMUSD | NPS | | | SMUSD | NPS | | |
| 9 | *Grades TK - 3* | 760 | 759 | 1 | | 760 | 759 | 1 | | 760 | 759 | 1 | | 760 |
| 10 | *Grades 4 - 6* | 663 | 661 | 2 | | 663 | 661 | 2 | | 663 | 661 | 2 | | 663 |
| 11 | *Grades 7 - 8* | 519 | 518 | 1 | | 519 | 518 | 1 | | 519 | 518 | 1 | | 519 |
| 12 | *Grades 9 - 12* | 1,130 | 1,124 | 6 | | 1,130 | 1,124 | 6 | | 1,130 | 1,124 | 6 | | 1,130 |
| 13 | ***Total CBEDS Enrollment Projection*** | **3,072** | **3,062** | **10** | - | **3,072** | **3,062** | **10** | - | **3,072** | **3,062** | **10** | - | **3,072** |
| 14 | | | | | | | | | | | | | | |
| 15 | *Unduplicated ELL, Free/Reduced & Foster Youth Count* | *486* | *486* | | | *486* | *486* | | | *486* | *486* | | | *486* |
| 16 | ***Percent over CBEDS*** | ***15.82%*** | ***15.82%*** | | | *15.82%* | ***15.82%*** | | | ***15.82%*** | ***15.82%*** | | | *15.82%* |
| 17 | | | | | | | | | | | | | | |
| 18 | ***Projected Funded Average Daily Attendance (ADA)*** | | Projected P2 ADA Regular | Projected P2 ADA Special Ed | Projected Annual ADA NPS/County | | Projected P2 ADA Regular | Projected P2 ADA Special Ed | Projected Annual ADA NPS/County | | Projected P2 ADA Regular | Projected P2 ADA Special Ed | Projected Annual ADA NPS/County | |
| 19 | *Grades TK - 3* | 751.94 | 716.39 | 15.17 | 2.00 | 733.56 | 716.39 | 15.17 | 2.00 | 733.56 | 716.39 | 15.17 | 2.00 | 733.56 |
| 20 | *Grades 4 - 6* | 616.09 | 624.11 | 20.54 | 1.00 | 645.65 | 624.11 | 20.54 | 1.00 | 645.65 | 624.11 | 20.54 | 1.00 | 645.65 |
| 21 | *Grades 7 - 8* | 539.64 | 489.31 | 17.35 | 2.00 | 508.66 | 489.31 | 17.35 | 2.00 | 508.66 | 489.31 | 17.35 | 2.00 | 508.66 |
| 22 | *Grades 9 - 12* | 1,102.47 | 1,067.13 | 24.54 | 13.51 | 1,105.18 | 1,067.13 | 24.54 | 12.51 | 1,104.18 | 1,067.13 | 24.54 | 12.51 | 1,104.18 |
| 23 | ***Total Funded ADA Projection*** | **3,010.14** | **2,896.94** | **77.60** | **18.51** | **2,993.05** | **2,896.94** | **77.60** | **17.51** | **2,992.05** | **2,896.94** | **77.60** | **17.51** | **2,992.05** |
| 24 | | | | | | | | | | | | | | |
| 25 | *Projected COLA* | ***1.560%*** | ***2.710%*** | | | ***2.710%*** | ***2.570%*** | | | ***2.570%*** | ***2.670%*** | | | ***2.670%*** |
| 26 | | | | | | | | | | | | | | |
| 27 | ***Projected Base Grant*** | | PY Base | COLA | | | PY Base | COLA | | | PY Base | COLA | | |
| 28 | *Grades TK - 3* | 7,193.00 | 7,193.00 | 216.00 | | 7,409.00 | 7,409.00 | 190.00 | | 7,599.00 | 7,599.00 | 203.00 | | 7,802.00 |
| 29 | *Grades 4 - 6* | 7,301.00 | 7,301.00 | 219.00 | | 7,520.00 | 7,520.00 | 193.00 | | 7,713.00 | 7,713.00 | 206.00 | | 7,919.00 |
| 30 | *Grades 7 - 8* | 7,518.00 | 7,518.00 | 226.00 | | 7,744.00 | 7,744.00 | 199.00 | | 7,943.00 | 7,943.00 | 212.00 | | 8,155.00 |
| 31 | *Grades 9 - 12* | 8,712.00 | 8,712.00 | 261.00 | | 8,973.00 | 8,973.00 | 231.00 | | 9,204.00 | 9,204.00 | 246.00 | | 9,450.00 |
| 32 | | | | | | | | | | | | | | |
| 33 | **TARGET BASE GRANT** | | | | | | | | | | | | | |
| 34 | *Grades TK - 3* | 5,408,705 | 5,307,734 | 127,213 | | 5,434,947 | 5,443,848 | 130,475 | | 5,574,323 | 5,589,275 | 133,960 | | 5,723,235 |
| 35 | Grades 4 - 6 | 4,498,073 | 4,693,307 | 161,981 | | 4,855,286 | 4,813,760 | 166,138 | | 4,979,898 | 4,942,327 | 170,575 | | 5,112,902 |
| 36 | Grades 7 - 8 | 4,057,013 | 3,789,217 | 149,846 | | 3,939,063 | 3,866,589 | 153,697 | | 4,040,286 | 3,990,323 | 157,799 | | 4,148,122 |
| 37 | Grades 9 - 12 | 9,604,719 | 9,642,745 | 274,035 | | 9,916,780 | 9,890,987 | 271,886 | | 10,162,873 | 10,155,348 | 279,153 | | 10,434,501 |
| 38 | **TARGET - Base Grant** | **23,568,510** | **23,433,003** | **713,075** | | **24,146,078** | **24,035,184** | **722,196** | | **24,757,380** | **24,677,273** | **741,487** | | **25,418,760** |
| 39 | | | | | | | | | | | | | | |
| 40 | **TARGET GRADE SPAN ADJUSTMENTS** | | | | | | | | | | | | | |
| 41 | TK - 3 Augmentation (Target Base Grant x 10.4%) ($771) | 562,451 | 552,337 | 13,238 | | 565,575 | 565,948 | 13,564 | | 579,512 | 580,992 | 13,925 | | 594,917 |
| 42 | 9 - 12 Augmentation (Target Base Grant x 2.60%) ($233) | 250,260 | 250,391 | 7,116 | | 257,507 | 256,839 | 7,060 | | 263,899 | 264,361 | 7,267 | | 271,628 |
| 43 | **TARGET - Augmentation Grants** | **812,711** | **802,728** | **20,354** | | **823,082** | **822,787** | **20,624** | | **843,411** | **845,353** | **21,192** | | **866,545** |
| 44 | | | | | | | | | | | | | | |
| 45 | **TARGET SUPPLEMENTAL GRANT** | | | | | | | | | | | | | |
| 46 | Target Base + Target Augmentation Grant x 20% | 4,876,244 | 4,847,146 | 146,686 | | 4,993,832 | 4,971,594 | 148,564 | | 5,120,158 | 5,104,525 | 152,536 | | 5,257,061 |
| 47 | Unduplicated Count Percentage - 3 yr Average | 15.41% | 15.35% | 15.35% | | 15.35% | 15.82% | 15.82% | | 15.82% | 15.82% | 15.82% | | 15.82% |
| 48 | **TARGET - Supplemental Grant** | **751,429** | **744,037** | **22,516** | | **766,553** | **786,506** | **23,503** | | **810,009** | **807,536** | **24,131** | | **831,667** |
| 49 | | | | | | | | | | | | | | |
| 50 | **TARGET TRANSPORTATION & TIIG GRANTS** | | | | | | | | | | | | | |
| 51 | Transportation Grant | 27,727 | 27,727 | | | 27,727 | 27,727 | | | 27,727 | 27,727 | | | 27,727 |
| 52 | TIIG Grant | 161,924 | 161,924 | | | 161,924 | 161,924 | | | 161,924 | 161,924 | | | 161,924 |
| 53 | **TARGET - Transportation/TIIG Grants** | **189,651** | **189,651** | - | | **189,651** | **189,651** | - | | **189,651** | **189,651** | - | | **189,651** |
| 54 | **TARGET - LCFF FUNDING** | **25,322,301** | **25,169,419** | **755,945** | | **25,925,364** | **25,834,128** | **766,323** | | **26,600,451** | **26,519,813** | **786,810** | | **27,306,623** |
| 55 | | | | | | | | | | | | | | |
| 56 | **HOLD HARMLESS CALCULATION** | | | | | | | | | | | | | |
| 57 | Prior-Prior Year Revenue Limit/LCFF Funding per ADA | **6,983.90** | **7,395.85** | **7,395.85** | | **7,395.85** | **7,571.34** | **7,571.34** | | **7,571.34** | **8,061.17** | **8,061.17** | | **8,061.17** |
| 58 | Prior Year Gap Funding | 411.95 | 175.49 | 175.49 | | 175.49 | 489.83 | 489.83 | | 489.83 | 228.32 | 228.32 | | 228.32 |
| 59 | Hold Harmless Revenue Limit per ADA | **7,395.85** | **7,571.34** | **7,571.34** | | **7,571.34** | **8,061.17** | **8,061.17** | | **8,061.17** | **8,289.49** | **8,289.49** | | **8,289.49** |
| 60 | Current Year Funded ADA | 3,010.14 | 2,904.45 | 88.60 | | 2,993.05 | 2,904.45 | 87.60 | | 2,992.05 | 2,904.45 | 87.60 | | 2,992.05 |
| 61 | **Hold Harmless Revenue Limit/LCFF Funding** | **22,262,544** | **21,990,578** | **670,821** | | **22,661,399** | **23,413,265** | **706,158** | | **24,119,423** | **24,076,409** | **726,159** | | **24,802,568** |
| 62 | | | | | | | | | | | | | | |
| 63 | **GAP FUNDING** | | | | | | | | | | | | | |
| 64 | TARGET - LCFF FUNDING | 25,322,301 | 25,169,419 | **755,945** | | 25,925,364 | 25,834,128 | **766,323** | | 26,600,451 | 26,519,813 | **786,810** | | 27,306,623 |
| 65 | Hold Harmless - Revenue Limit/LCFF Funding | (22,262,544) | (21,990,578) | (670,821) | | (22,661,399) | (23,413,265) | (706,158) | | (24,119,423) | (24,076,409) | (726,159) | | (24,802,568) |
| 66 | Hold Harmless - Categorical Funding | (1,797,885) | (1,797,885) | - | | (1,797,885) | (1,797,885) | - | | (1,797,885) | (1,797,885) | - | | (1,797,885) |
| 67 | **Difference** | **1,261,672** | **1,380,956** | **85,124** | | **1,466,080** | **622,978** | **60,165** | | **683,143** | **645,519** | **60,651** | | **706,170** |
| 68 | GAP Funding Percentage | *41.86%* | *100.00%* | *100.00%* | | *100.00%* | *100.00%* | *100.00%* | | *100.00%* | *100.00%* | *100.00%* | | *100.00%* |
| 69 | **GAP FUNDING** | **526,250** | **1,380,956** | **85,124** | | **1,466,080** | **622,978** | **60,165** | | **683,143** | **645,519** | **60,651** | | **706,170** |
| 70 | | | | | | | | | | | | | | |
| 71 | **LCFF Funding** | | | | | | | | | | | | | |
| 72 | Hold Harmless - PY Funded RL/ADA x CY ADA | 22,262,544 | 21,990,578 | 670,821 | | 22,661,399 | 23,413,265 | 706,158 | | 24,119,423 | 24,076,409 | 726,159 | | 24,802,568 |
| 73 | Hold Harmless - 12/13 Categorical Programs | 1,797,885 | 1,797,885 | - | | 1,797,885 | 1,797,885 | - | | 1,797,885 | 1,797,885 | - | | 1,797,885 |
| 74 | GAP Funding (Target LCFF less Hold Harmless x %) | 526,250 | 1,380,956 | 85,124 | | 1,466,080 | 622,978 | 60,165 | | 683,143 | 645,519 | 60,651 | | 706,170 |
| 75 | Prior Year Adjustment | (3,841) | - | - | | - | - | - | | - | - | - | | - |
| 76 | **TOTAL LCFF FUNDING** | **24,584,838** | **25,169,419** | **755,945** | | **25,925,364** | **25,834,128** | **766,323** | | **26,600,451** | **26,519,813** | **786,810** | | **27,306,623** |
| 77 | | | | | | | | | | | | | | |
| 78 | ***Informational Only*** | | | | | | | | | | | | | |
| 79 | *Property Taxes* | *14,333,384* | *14,333,384* | | | *14,333,384* | *14,333,384* | | | *14,333,384* | *14,333,384* | | | *14,333,384* |
| 80 | *EPA (Educational Protection Act)* | *2,538,165* | *2,538,165* | | | *2,538,165* | *2,538,165* | | | *2,538,165* | *2,538,165* | | | *2,538,165* |
| 81 | *State Aid* | *7,713,289* | *8,297,870* | *755,945* | | *9,053,815* | *8,962,579* | *766,323* | | *9,728,902* | *9,648,264* | *786,810* | | *10,435,074* |
| 82 | ***Total Funded Revenue Limit/LCFF*** | ***24,584,838*** | ***25,169,419*** | ***755,945*** | - | ***25,925,364*** | ***25,834,128*** | ***766,323*** | - | ***26,600,451*** | ***26,519,813*** | ***786,810*** | - | ***27,306,623*** |
| 83 | | | | | | | | | | | | | | |
| 84 | **LCFF % to Target Funding** | 97.088% | | | | **100.000%** | | | | **100.000%** | | | | **100.000%** |
| 85 | ***Increase (Decrease) in Funding*** | ***166,099*** | | | | ***1,340,526*** | | | | ***675,087*** | | | | ***706,172*** |
| 86 | | | | | | | | | | | | | | |
| 87 | **LCAP Proportionality Percentage Calculation (Informational Only)** | | | | | | | | | | | | | |
| 88 | *Current Year LCFF Funding* | *24,584,838* | | | | *25,925,364* | | | | *26,600,451* | | | | *27,306,623* |
| 89 | *Transportation and TIIG Funding* | *189,651* | | | | *189,651* | | | | *189,651* | | | | *189,651* |
| 90 | Supplemental Concentration Grant at Target | 751,429 | | | | 766,553 | | | | 810,009 | | | | 831,667 |
| 91 | Prior Year Funds spent on Unduplicated Students | 652,633 | | | | 693,989 | | | | 766,553 | | | | 810,009 |
| 92 | Difference | 98,796 | | | | 72,564 | | | | 43,456 | | | | 21,658 |
| 93 | **INCREASE IN SUPPLEMENTAL GRANT** | **41,356** | | | | **72,564** | | | | **43,456** | | | | **21,658** |
| 94 | | | | | | | | | | | | | | |

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



| | A | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Estimated Actuals Projections 2017-18 | Unrestricted | Special Education | Restricted | Projected 2018-19 | Unrestricted | Special Education | Restricted | Projected 2019-20 | Unrestricted | Special Education | Restricted | Projected 2020-21 |
| 2 | | | | | | | | | | | | | | |
| 95 | **TOTAL SUPPLEMENTAL GRANT FUNDING** | 693,989 | | | | 766,553 | | | | 810,009 | | | | 831,667 |
| 96 | Current Year Funding Available for all Students | 23,701,198 | | | | 24,969,160 | | | | 25,600,791 | | | | 26,285,305 |
| 97 | **PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS** | *2.93%* | | | | *3.07%* | | | | *3.16%* | | | | *3.16%* |
| 98 | | | | | | | | | | | | | | |
| 99 | **Projected Federal Income** | | | | | | | | | | | | | |
| 100 | Misc. Federal Income | 500 | | | | - | | | - | - | | | - | - |
| 101 | Special Ed - Local Assistance | 499,593 | | 499,593 | | 499,593 | | 499,593 | | 499,593 | | 499,593 | | 499,593 |
| 102 | Special Ed - Federal Preschool | 6,844 | | 6,844 | | 6,844 | | 6,844 | | 6,844 | | 6,844 | | 6,844 |
| 103 | Special Ed - Preschool Local Entitlement | 24,038 | | 24,038 | | 24,038 | | 24,038 | | 24,038 | | 24,038 | | 24,038 |
| 104 | Special Ed - Mental Health Funding | 33,803 | | 33,803 | | 33,803 | | 33,803 | | 33,803 | | 33,803 | | 33,803 |
| 105 | Special Ed - Preschool Staff Development | 76 | | 76 | | 76 | | 76 | | 76 | | 76 | | 76 |
| 106 | Title I | 214,225 | | | 161,967 | 161,967 | | | 161,967 | 161,967 | | | 161,967 | 161,967 |
| 107 | Title II - Teacher Quality | 48,644 | | | 48,644 | 48,644 | | | 48,644 | 48,644 | | | 48,644 | 48,644 |
| 108 | Title III - Limited English Proficiency Program | 36,180 | | | 36,180 | 36,180 | | | 36,180 | 36,180 | | | 36,180 | 36,180 |
| 109 | **TOTAL PROJECTED FEDERAL REVENUE** | **863,903** | **-** | **564,354** | **246,791** | **811,145** | **-** | **564,354** | **246,791** | **811,145** | **-** | **564,354** | **246,791** | **811,145** |
| 110 | | | | | | | | | | | | | | |
| 111 | **Projected Other State Revenue** | | | | | | | | | | | | | |
| 112 | Lottery Revenue | 635,046 | 457,473 | | 150,402 | 607,875 | 457,473 | | 150,402 | 607,875 | 457,473 | | 150,402 | 607,875 |
| 113 | Mandate Block Grant | 121,691 | 121,691 | | | 121,691 | 121,691 | | | 121,691 | 121,691 | | | 121,691 |
| 114 | STRS on Behalf (Accounting Entry Only) | 1,396,329 | | | 1,396,329 | 1,396,329 | | | 1,396,329 | 1,396,329 | | | 1,396,329 | 1,396,329 |
| 115 | Misc. State Income | 2,220 | | | | - | | | | - | | | | - |
| 116 | Discretionary One-Time Funding (16/17 - $214/ADA) | - | | - | | - | | - | | - | | - | | - |
| 117 | Discretionary One-Time Funding (17/18 - $147/ADA) | 442,505 | | - | | - | | - | | - | | - | | - |
| 118 | Discretionary One-Time Funding (18/19 - $295/ADA) | - | 885,000 | - | | 885,000 | | - | | - | | - | | - |
| 119 | Prop 39 - Clean Energy Act | 146,985 | | | - | - | | | - | - | | | - | - |
| 120 | College Readiness Block Grant | - | | - | | - | | - | | - | | - | | - |
| 121 | Special Ed - Mental Health Funding | 176,468 | | 176,468 | | 176,468 | | 176,468 | | 176,468 | | 176,468 | | 176,468 |
| 122 | **TOTAL PROJECTED OTHER STATE REVENUE** | **2,921,244** | **1,464,164** | **176,468** | **1,546,731** | **3,187,363** | **579,164** | **176,468** | **1,546,731** | **2,302,363** | **579,164** | **176,468** | **1,546,731** | **2,302,363** |
| 123 | | | | | | | | | | | | | | |
| 124 | **Projected Other Local Revenue** | | | | | | | | | | | | | |
| 125 | Special Education - Master Plan | 1,499,172 | | 1,499,172 | | 1,499,172 | | 1,499,172 | | 1,499,172 | | 1,499,172 | | 1,499,172 |
| 126 | SELPA Reimbursement (Regional Programs) | 850,000 | | 850,000 | | 850,000 | | 850,000 | | 850,000 | | 850,000 | | 850,000 |
| 127 | **Subtotal - Special Education Funds** | **2,349,172** | **-** | **2,349,172** | **-** | **2,349,172** | **-** | **2,349,172** | **-** | **2,349,172** | **-** | **2,349,172** | **-** | **2,349,172** |
| 128 | | | | | | | | | | | | | | |
| 129 | Parcel Tax Revenue - Measure E (2021) | 4,100,000 | 4,100,000 | | | 4,100,000 | 4,100,000 | | | 4,100,000 | 4,100,000 | | | 4,100,000 |
| 130 | Parcel Tax Revenue - Measure R (2019) | 1,600,000 | 1,600,000 | | | 1,600,000 | 1,600,000 | | | 1,600,000 | 1,600,000 | | | 1,600,000 |
| 131 | **Subtotal - Parcel Tax Funds** | **5,700,000** | **5,700,000** | **-** | **-** | **5,700,000** | **5,700,000** | **-** | **-** | **5,700,000** | **5,700,000** | **-** | **-** | **5,700,000** |
| 132 | | | | | | | | | | | | | | |
| 133 | Use of Facilities - Chinese School of San Marino | 95,531 | 95,531 | | | 95,531 | 95,531 | | | 95,531 | 95,531 | | | 95,531 |
| 134 | Use of Facilities - City of San Marino (Pool Use) | 11,520 | 11,520 | | | 11,520 | 11,520 | | | 11,520 | 11,520 | | | 11,520 |
| 135 | Use of Facilities - City of San Marino (Facilities) | 15,000 | 15,000 | | | 15,000 | 15,000 | | | 15,000 | 15,000 | | | 15,000 |
| 136 | Use of Facilities - Crown City United Soccer | 15,500 | 15,500 | | | 15,500 | 15,500 | | | 15,500 | 15,500 | | | 15,500 |
| 137 | Use of Facilities - PTAffiliates | 95,000 | 95,000 | | | 95,000 | 95,000 | | | 95,000 | 95,000 | | | 95,000 |
| 138 | Use of Facilities - Other Facility Users | 67,609 | 67,609 | | | 67,609 | 67,609 | | | 67,609 | 67,609 | | | 67,609 |
| 139 | **Subtotal - Facility Use Income** | **300,160** | **300,160** | **-** | **-** | **300,160** | **300,160** | **-** | **-** | **300,160** | **300,160** | **-** | **-** | **300,160** |
| 140 | | | | | | | | | | | | | | |
| 141 | Interest Earnings | 39,274 | 30,000 | | | 30,000 | 30,000 | | | 30,000 | 30,000 | | | 30,000 |
| 142 | **Subtotal - Interest Income** | **39,274** | **30,000** | **-** | **-** | **30,000** | **30,000** | **-** | **-** | **30,000** | **30,000** | **-** | **-** | **30,000** |
| 143 | | | | | | | | | | | | | | |
| 144 | SMSF Annual Campaign Contribution Grant | 2,000,000 | 2,000,000 | | | 2,000,000 | 2,000,000 | | | 2,000,000 | 2,000,000 | | | 2,000,000 |
| 145 | SMSF Excess Supplemental Grant | 141,865 | - | | | - | - | | | - | - | | | - |
| 146 | **Subtotal - SMSF Funds** | **2,141,865** | **2,000,000** | **-** | **-** | **2,000,000** | **2,000,000** | **-** | **-** | **2,000,000** | **2,000,000** | **-** | **-** | **2,000,000** |
| 147 | | | | | | | | | | | | | | |
| 148 | Misc. Local Income - Donations | 862,781 | 376,298 | | 53,573 | 429,871 | 412,775 | | 53,573 | 466,348 | 475,829 | | 53,573 | 529,402 |
| 149 | Misc. Local Income - PTAffiliates Donation | - | | | - | - | | | - | - | | | - | - |
| 150 | Misc. Local Income - ASB Donations | 680,947 | | | - | - | | | - | - | | | - | - |
| 151 | Reimbursements - City of San Marino (Transportation) | 110,000 | | | 110,000 | 110,000 | | | 110,000 | 110,000 | | | 110,000 | 110,000 |
| 152 | Reimbursements - Curriculum Lab | 15,000 | | | 15,000 | 15,000 | | | 15,000 | 15,000 | | | 15,000 | 15,000 |
| 153 | Reimbursements - Talent Bank | 98,817 | | | 88,994 | 88,994 | | | 88,994 | 88,994 | | | 88,994 | 88,994 |
| 154 | Reimbursements - PTA Council (Curr Lab) | 21,923 | | | 21,910 | 21,910 | | | 21,910 | 21,910 | | | 21,910 | 21,910 |
| 155 | Reimbursements - SMSF - Elementary VAPA | 43,434 | | | - | - | | | - | - | | | - | - |
| 156 | Reimbursements - Carver PTA | 250,149 | | | 247,481 | 247,481 | | | 247,481 | 247,481 | | | 247,481 | 247,481 |
| 157 | Reimbursements - Carver Enrichment | 26,000 | | | - | - | | | - | - | | | - | - |
| 158 | Reimbursements - Valentine PTA | 272,067 | | | 257,648 | 257,648 | | | 257,648 | 257,648 | | | 257,648 | 257,648 |
| 159 | Reimbursements - Huntington PTA | 146,350 | | | - | - | | | - | - | | | - | - |
| 160 | Reimbursements - Huntington ASB | 1,295 | | | - | - | | | - | - | | | - | - |
| 161 | Reimbursements - SMHS PTA | 94,183 | | | - | - | | | - | - | | | - | - |
| 162 | Reimbursements - SMHS ASB | 15,485 | | | - | - | | | - | - | | | - | - |
| 163 | **Subtotal - Donations, Reimbursements & Distributions** | **2,638,431** | **376,298** | **-** | **794,606** | **1,170,904** | **412,775** | **-** | **794,606** | **1,207,381** | **475,829** | **-** | **794,606** | **1,270,435** |
| 164 | **TOTAL PROJECTED OTHER LOCAL REVENUE** | **13,168,902** | **8,406,458** | **2,349,172** | **794,606** | **11,550,236** | **8,442,935** | **2,349,172** | **794,606** | **11,586,713** | **8,505,989** | **2,349,172** | **794,606** | **11,649,767** |
| 165 | **TOTAL PROJECTED REVENUE** | **41,538,687** | **35,040,041** | **3,845,939** | **2,588,128** | **41,474,108** | **34,856,227** | **3,856,317** | **2,588,128** | **41,300,672** | **35,604,966** | **3,876,804** | **2,588,128** | **42,069,898** |
| 166 | | | | | | | | | | | | | | |
| 167 | **Projected Expenditures** | | | | | | | | | | | | | |
| 168 | Certificated Salaries | 16,977,061 | 14,621,733 | 2,616,235 | 380,489 | 17,618,457 | 14,231,733 | 2,616,235 | 380,489 | 17,228,457 | 14,176,733 | 2,646,235 | 380,489 | 17,203,457 |
| 169 | Certificated Step/Column | - | 180,000 | - | - | 180,000 | 230,000 | 30,000 | - | 260,000 | 230,000 | 30,000 | - | 260,000 |
| 170 | Certificated Budget Reductions | - | (570,000) | - | - | (570,000) | (285,000) | - | - | (285,000) | (215,000) | - | - | (215,000) |
| 171 | Classified Salaries | 8,082,219 | 5,649,860 | 1,953,508 | 1,049,928 | 8,653,296 | 5,269,860 | 1,953,508 | 1,049,928 | 8,273,296 | 5,184,860 | 1,983,508 | 1,059,928 | 8,228,296 |
| 172 | Classified Step/Column | - | - | - | - | - | 120,000 | 30,000 | 10,000 | 160,000 | 120,000 | 30,000 | 10,000 | 160,000 |
| 173 | Classified Budget Reductions | - | (380,000) | - | - | (380,000) | (205,000) | - | - | (205,000) | (340,000) | - | - | (340,000) |
| 174 | Employee Benefits | 8,196,299 | 6,695,697 | 1,773,692 | 480,780 | 8,950,169 | 6,881,878 | 1,773,692 | 480,780 | 9,136,350 | 7,100,428 | 1,773,692 | 482,780 | 9,356,900 |
| 175 | Employee Benefits related to Step/Column | - | 35,000 | - | - | 35,000 | 35,000 | - | 2,000 | 37,000 | 35,000 | - | 2,000 | 37,000 |
| 176 | Employee Benefit Adjustments | - | (402,242) | - | - | (402,242) | (220,171) | - | - | (220,171) | (266,205) | - | - | (266,205) |
| 177 | STRS on Behalf (Accounting Entry Only) | 1,396,329 | - | | 1,396,329 | 1,396,329 | - | | 1,396,329 | 1,396,329 | - | | 1,396,329 | 1,396,329 |
| 178 | Book and Supplies | 2,233,200 | 888,223 | 31,791 | 371,530 | 1,291,544 | 888,223 | 31,791 | 371,530 | 1,291,544 | 888,223 | 31,791 | 371,530 | 1,291,544 |
| 179 | Operating Services | 5,410,205 | 2,407,035 | 510,227 | 573,710 | 3,490,972 | 2,407,035 | 510,227 | 573,710 | 3,490,972 | 2,407,035 | 510,227 | 573,710 | 3,490,972 |
| 180 | Equipment | 913,241 | 615,000 | - | 10,000 | 625,000 | 615,000 | - | 10,000 | 625,000 | 615,000 | - | 10,000 | 625,000 |
| 181 | Other Outgo | 574,575 | 435,175 | 75,000 | - | 510,175 | 487,775 | 75,000 | - | 562,775 | 538,000 | 75,000 | - | 613,000 |
| 182 | Indirect Support | - | (77,239) | 60,289 | 16,950 | - | (77,239) | 60,289 | 16,950 | - | (77,239) | 60,289 | 16,950 | - |
| 183 | **TOTAL EXPENDITURES** | **43,783,129** | **30,098,242** | **7,020,742** | **4,279,716** | **41,398,700** | **30,379,094** | **7,080,742** | **4,291,716** | **41,751,552** | **30,396,835** | **7,140,742** | **4,303,716** | **41,841,293** |
| 184 | | | | | | | | | | | | | | |
| 185 | **Excess/(Deficiency) of Revenue over Expenditures** | **(2,244,242)** | **4,941,799** | **(3,174,803)** | **(1,691,588)** | **75,408** | **4,477,133** | **(3,224,425)** | **(1,703,588)** | **(450,880)** | **5,208,131** | **(3,263,938)** | **(1,715,588)** | **228,605** |
| 186 | | | | | | | | | | | | | | |

| | A | I | J | K | L | M | N | O | P | Q | R | S | T | U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | **Estimated Actuals Projections 2017-18** | **Unrestricted** | **Special Education** | **Restricted** | **Projected 2018-19** | **Unrestricted** | **Special Education** | **Restricted** | **Projected 2019-20** | **Unrestricted** | **Special Education** | **Restricted** | **Projected 2020-21** |
| 2 | | | | | | | | | | | | | | |
| 187 | **Other Financing Sources/Uses** | | | | | | | | | | | | | |
| 190 | Transfer in from Cash Flow Fund | 1,200,000 | 1,175,000 | | | 1,175,000 | 1,155,000 | | | 1,155,000 | 485,000 | | | 485,000 |
| 191 | Transfer to Capital Projects Fund | (15,500) | (15,500) | | | (15,500) | (15,500) | | | (15,500) | (15,500) | | | (15,500) |
| 192 | Contribution to Special Education | - | (3,174,803) | 3,174,803 | - | - | (3,224,425) | 3,224,425 | - | - | (3,263,938) | 3,263,938 | - | - |
| 193 | Contribution to Maintenance & Operations | - | (1,691,588) | | 1,691,588 | - | (1,703,588) | | 1,703,588 | - | (1,715,588) | | 1,715,588 | - |
| 194 | **TOTAL OTHER SOURCES/(USES)** | **1,184,500** | **(3,706,891)** | **3,174,803** | **1,691,588** | **1,159,500** | **(3,788,513)** | **3,224,425** | **1,703,588** | **1,139,500** | **(4,510,026)** | **3,263,938** | **1,715,588** | **469,500** |
| 195 | | | | | | | | | | | | | | |
| 196 | **Net Increase/(Decrease) in Fund Balance** | **(1,059,742)** | **1,234,908** | - | - | **1,234,908** | **688,620** | - | - | **688,620** | **698,105** | - | - | **698,105** |
| 197 | | | | | | | | | | | | | | |
| 198 | **Projected Beginning Balance July 1** | **2,752,417** | **1,592,222** | - | **100,453** | **1,692,675** | **2,827,130** | - | **100,453** | **2,927,583** | **3,515,750** | - | **100,453** | **3,616,203** |
| 199 | | - | | | | - | | | | - | | | | - |
| 200 | | | | | | | | | | | | | | |
| 201 | **Projected Ending Balance - Fund 01** | **1,692,675** | **2,827,130** | - | **100,453** | **2,927,583** | **3,515,750** | - | **100,453** | **3,616,203** | **4,213,855** | - | **100,453** | **4,314,308** |
| 202 | | | | | | | | | | | | | | |
| 203 | **Components of Ending Fund Balance** | | | | | | | | | | | | | |
| 204 | ***Designated for Economic Uncertainties Percentage*** | ***3.00%*** | ***3.00%*** | | | ***3.00%*** | ***3.00%*** | | | ***3.00%*** | ***3.00%*** | | | ***3.00%*** |
| 205 | Designated for Economic Uncertainties | 1,313,959 | 1,242,426 | | | 1,242,426 | 1,253,012 | | | 1,253,012 | 1,255,704 | | | 1,255,704 |
| 206 | Assigned for Carryover - School Site Donations | 171,958 | 15,866 | - | 100,453 | 116,319 | 10,757 | - | 100,453 | 111,210 | | - | 100,453 | 100,453 |
| 207 | Assigned for Carryover - Categorical Programs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 208 | Assigned Balance - SMSF Supplemental Grant | 104,000 | - | | | - | - | | | - | - | | | - |
| 209 | Assigned Balance - Gap Funding 18/19 (Gross) | - | 1,466,080 | | | 1,466,080 | 1,466,080 | | | 1,466,080 | 1,466,080 | | | 1,466,080 |
| 210 | Assigned Balance - Gap Funding 19/20 (Gross) | - | - | | | - | 683,143 | | | 683,143 | 683,143 | | | 683,143 |
| 211 | Assigned Balance - Gap Funding 20/21 (Gross) | - | - | | | - | - | | | - | 706,170 | | | 706,170 |
| 212 | Revolving Fund | 100,000 | 100,000 | | | 100,000 | 100,000 | | | 100,000 | 100,000 | | | 100,000 |
| 213 | Warehouse Stores | 2,758 | 2,758 | | | 2,758 | 2,758 | | | 2,758 | 2,758 | | | 2,758 |
| 214 | | | | | | | | | | | | | | |
| 215 | **Unappropriated Amount** | - | - | - | - | - | - | - | - | - | - | - | - | - |

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

Bd Mtg: 06-26-18

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

| | A | I | M | Q | U |
|---|---|---|---|---|---|
| 1 | | Estimated Actuals Projections 2017-18 | Projected 2018-19 | Projected 2019-20 | Projected 2020-21 |
| 2 | | | | | |
| 50 | **TARGET TRANSPORTATION & TIIG GRANTS** | | | | |
| 51 | Transportation Grant | 27,727 | 27,727 | 27,727 | 27,727 |
| 52 | TIIG Grant | 161,924 | 161,924 | 161,924 | 161,924 |
| 53 | **TARGET - Transportation/TIIG Grants** | **189,651** | **189,651** | **189,651** | **189,651** |
| 54 | **TARGET - LCFF FUNDING** | **25,322,301** | **25,925,364** | **26,600,451** | **27,306,623** |
| 55 | | | | | |
| 56 | **HOLD HARMLESS CALCULATION** | | | | |
| 57 | Prior-Prior Year Revenue Limit/LCFF Funding per ADA | **6,983.90** | **7,395.85** | **7,571.34** | **8,061.17** |
| 58 | Prior Year Gap Funding | 411.95 | 175.49 | 489.83 | 228.32 |
| 59 | Hold Harmless Revenue Limit per ADA | **7,395.85** | **7,571.34** | **8,061.17** | **8,289.49** |
| 60 | Current Year Funded ADA | 3,010.14 | 2,993.05 | 2,992.05 | 2,992.05 |
| 61 | **Hold Harmless Revenue Limit/LCFF Funding** | **22,262,544** | **22,661,399** | **24,119,423** | **24,802,568** |
| 62 | | | | | |
| 63 | **GAP FUNDING** | | | | |
| 64 | TARGET - LCFF FUNDING | 25,322,301 | 25,925,364 | 26,600,451 | 27,306,623 |
| 65 | Hold Harmless - Revenue Limit/LCFF Funding | (22,262,544) | (22,661,399) | (24,119,423) | (24,802,568) |
| 66 | Hold Harmless - Categorical Funding | (1,797,885) | (1,797,885) | (1,797,885) | (1,797,885) |
| 67 | **Difference** | **1,261,872** | **1,466,080** | **683,143** | **706,170** |
| 68 | GAP Funding Percentage | *41.86%* | *100.00%* | *100.00%* | *100.00%* |
| 69 | **GAP FUNDING** | **528,250** | **1,466,080** | **683,143** | **706,170** |
| 70 | | | | | |
| 71 | **LCFF Funding** | | | | |
| 72 | Hold Harmless - PY Funded RL/ADA x CY ADA | 22,262,544 | 22,661,399 | 24,119,423 | 24,802,568 |
| 73 | Hold Harmless - 12/13 Categorical Programs | 1,797,885 | 1,797,885 | 1,797,885 | 1,797,885 |
| 74 | GAP Funding (Target LCFF less Hold Harmless x %) | 528,250 | 1,466,080 | 683,143 | 706,170 |
| 75 | Prior Year Adjustment | (3,841) | - | - | - |
| 76 | **TOTAL LCFF FUNDING** | **24,584,838** | **25,925,364** | **26,600,451** | **27,306,623** |
| 77 | | | | | |
| 78 | ***Informational Only*** | | | | |
| 79 | *Property Taxes* | *14,333,384* | *14,333,384* | *14,333,384* | *14,333,384* |
| 80 | *EPA (Educational Protection Act)* | *2,538,165* | *2,538,165* | *2,538,165* | *2,538,165* |
| 81 | *State Aid* | *7,713,289* | *9,053,815* | *9,728,902* | *10,435,074* |
| 82 | ***Total Funded Revenue Limit/LCFF*** | ***24,584,838*** | ***25,925,364*** | ***26,600,451*** | ***27,306,623*** |
| 83 | | | | | |
| 84 | **LCFF % to Target Funding** | **97.088%** | **100.000%** | **100.000%** | **100.000%** |
| 85 | ***Increase (Decrease) in Funding*** | ***166,099*** | ***1,340,526*** | ***675,087*** | ***706,172*** |
| 86 | | | | | |
| 87 | **LCAP Proportionality Percentage Calculation (Informational Only)** | | | | |
| 88 | *Current Year LCFF Funding* | *24,584,838* | *25,925,364* | *26,600,451* | *27,306,623* |
| 89 | *Transportation and TIIG Funding* | *189,651* | *189,651* | *189,651* | *189,651* |
| 90 | Supplemental Concentration Grant at Target | 751,429 | 766,553 | 810,009 | 831,667 |
| 91 | Prior Year Funds spent on Unduplicated Students | 652,633 | 693,989 | 766,553 | 810,009 |
| 92 | Difference | 98,796 | 72,564 | 43,456 | 21,658 |
| 93 | **INCREASE IN SUPPLEMENTAL GRANT** | **41,356** | **72,564** | **43,456** | **21,658** |
| 94 | | | | | |
| 95 | **TOTAL SUPPLEMENTAL GRANT FUNDING** | **693,989** | **766,553** | **810,009** | **831,667** |
| 96 | Current Year Funding Available for all Students | 23,701,198 | 24,969,160 | 25,600,791 | 26,285,305 |
| 97 | **PROPORTIONALITY PERCENTAGE FOR UNDUPLICATED STUDENTS** | ***2.93%*** | ***3.07%*** | ***3.16%*** | ***3.16%*** |
| 98 | | | | | |

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

Bd Mtg: 06-26-18

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

# SAN MARINO UNIFIED SCHOOL DISTRICT
## 2018-19 Proposed District Budget
Bd Mtg: 06-26-18
## LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

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

# SAN MARINO UNIFIED SCHOOL DISTRICT
## 2018-19 Proposed District Budget
Bd Mtg: 06-26-18
## LINE ITEM BUDGET SUMMARY and LONG RANGE FINANCIAL PROJECTIONS

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