



2018-2019
Unaudited Actuals
San Gabriel Unified
School District

September 10, 2019

Multi-Year Projections from Adopted 2019-2022



San Gabriel Unified
Los Angeles County

July 1 Budget
General Fund
Multiyear Projections
Unrestricted/Restricted

19 75291 0000000
Form MYP

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	49,428,368.00	1.83%	50,334,014.00	2.38%	51,532,217.00
2. Federal Revenues	8100-8299	3,179,755.00	0.00%	3,179,755.00	0.00%	3,179,755.00
3. Other State Revenues	8300-8599	2,094,040.00	0.00%	2,094,040.00	0.00%	2,094,040.00
4. Other Local Revenues	8600-8799	5,382,314.00	0.00%	5,382,314.00	0.00%	5,382,314.00
5. Other Financing Sources						
a. Transfers In	8900-8929	27,900.00	0.00%	27,900.00	0.00%	27,900.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		60,112,377.00	1.51%	61,018,023.00	1.96%	62,216,226.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,435,215.00		27,846,530.00
b. Step & Column Adjustment				411,315.00		417,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,435,215.00	1.50%	27,846,530.00	1.50%	28,264,015.00
2. Classified Salaries						
a. Base Salaries				8,434,877.00		8,561,400.00
b. Step & Column Adjustment				126,523.00		128,421.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,434,877.00	1.50%	8,561,400.00	1.50%	8,689,821.00
3. Employee Benefits	3000-3999	15,318,067.00	5.19%	16,266,113.00	3.14%	16,777,472.00
4. Books and Supplies	4000-4999	1,767,086.00	0.67%	1,778,868.00	0.67%	1,790,768.00
5. Services and Other Operating Expenditures	5000-5999	7,465,802.00	3.68%	7,740,247.00	3.76%	8,031,160.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,025,000.00	0.00%	2,025,000.00	0.00%	2,025,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,225.00)	0.00%	(131,225.00)	0.00%	(131,225.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,500,000.00)		(2,500,000.00)
11. Total (Sum lines B1 thru B10)		62,314,822.00	-1.17%	61,586,933.00	2.21%	62,947,011.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,202,445.00)		(568,910.00)		(730,785.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		5,584,804.75		3,382,359.75		2,813,449.75
2. Ending Fund Balance (Sum lines C and D1)		3,382,359.75		2,813,449.75		2,082,664.75
3. Components of Ending Fund Balance						

2018-2019 General Fund Revenues



	2018-19	2018-19	Variance
	Estimated	Unaudited	btwn Estimated
	Actuals	Actuals	& Unaudited
			Actuals
Funded Average Daily Attendance	5,012	5,030	18
Increase/(decrease) over prior year	(101)	(83)	
Revenues			
Revenue Limit/LCFF	49,529,490	49,654,623	125,133
Federal Revenue	4,030,218	3,410,292	(619,926)
State Revenue	3,436,576	5,879,385	2,442,809
Local Revenue	6,104,801	6,215,222	110,421
Total Revenues	63,101,085	65,159,522	2,058,437

2018-2019 General Fund Expenditures



	2018-19	2018-19	Variance
	Estimated	Unaudited	btwn Estimated
	Actuals	Actuals	& Unaudited
			Actuals
Expenditures			
Certificated Salaries	27,241,159	26,791,198	(449,961)
Classified Salaries	9,113,658	8,792,371	(321,287)
Employee Benefits	15,297,687	17,649,787	2,352,100
Sub Total Personnel	51,652,504	53,233,356	1,580,852
Books & Supplies	3,296,023	1,833,279	(1,462,744)
Contracted Services	9,560,043	7,421,206	(2,138,837)
Capital Outlay	54,681	0	(54,681)
Other Outgo	2,416,175	2,473,066	56,891
Direct Support / Indirect Support	(131,225)	(125,700)	5,525
Sub Total Non-Personnel	15,195,697	11,601,851	(3,593,846)
Total Expenditures	66,848,201	64,835,207	(2,012,994)

2018-2019 General Fund Balances



	2018-19	2018-19	Variance
	Estimated	Unaudited	btwn Estimated
	Actuals	Actuals	& Unaudited
			Actuals
<i>Net Increase/Decrease in Fund Balance</i>	(3,747,116)	324,315	4,071,431
<i>Other Financing Sources/Uses</i>	460	13,937	13,477
<i>Beginning Fund Balance</i>	9,293,596	9,293,596	0
<i>Audit Adjustments</i>	0	0	0
<i>Adjustments for Restatement</i>	37,865	0	(37,865)
	37,865	0	(37,865)
<i>Ending Fund Balance</i>	5,584,805	9,631,848	4,047,043

Considerations

Student Needs

Staff Needs

Community Needs

Enrollment Decline

Competitive Salaries

No More LCAP Gap Funding

Increases

Sacramento

Economy





40th in percentage of taxable income spent on education

Percent of total taxable income spent on education



CALIFORNIA'S RANK TIED FOR
40TH



CALIFORNIA REPUBLIC

38 th	45 th	48 th
<p>in per-pupil funding</p> <p>Per-pupil funding</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>\$12,756</p> </div> <div style="width: 45%;"> <p>\$10,281</p> </div> </div> <p>\$2,475 funding gap</p> <p><small>Source: Source: Ed Week Quality Counts 2019</small></p>	<p>in pupil-teacher ratios</p> <p>Pupils per teacher</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>15.4</p> </div> <div style="width: 45%;"> <p>22.1</p> </div> </div> <p>135,041 teachers needed to close the gap</p> <p><small>Source: NEA (2015-16)</small></p>	<p>in pupil-staff ratio</p> <p>All staff: students per staff member</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>8</p> </div> <div style="width: 45%;"> <p>11</p> </div> </div> <p>213,711 staff needed to close the gap</p> <p><small>Source: NCES (2014-15)</small></p>



What's on your mind?