

# Draft Budget Assumptions 2019-2020

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MARCH 21, 2019



# Introduction

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This document contains the budget assumptions which the District will use to develop its 2019-2020 school year adopted budget for the General Fund. The assumptions fall into the following categories:

- General Assumptions
- Fund Balance
- Revenues
- Expenditures

Expenditure assumptions supplement and align with the Local Control Accountability Plan (LCAP) goals.

# General Assumptions

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- The District activities and budget will continue to be guided by the Board approved Strategic Plan and LCAP.
- This budget assumption document is based on the Governor's January 2019-2020 State Budget Proposal and recommendations from professional school business organizations such as School Services of California (SSCal), Schools for Sound Finance (SF2), Association of California School Administration (ACSA), California Association of School Business Officials (CASBO) and the San Mateo County Office of Education.
- When the 2019-2020 State Budget May Revise is announced, the assumptions will be adjusted accordingly.
- The 2019-2020 budget public hearing will be held at the June 6, 2019 Board meeting, and the budget will be presented for adoption at the June 20, 2019 Board meeting.

# Revenues

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- Property Tax revenue is budgeted with a 5% increase (will be updated when County Assessor projection is issued in late August).
- Measure V parcel tax was passed by voters at the Nov. 6, 2018 election. Revenue from this parcel tax is estimated at \$10 million per year and is included in the 2019-2020 budget. The term is nine years and will expire in 2028-2029.
- 2019-2020 Lottery revenues are projected as follows by California Lottery Commission:
  - Unrestricted at \$151.00 per ADA
  - Restricted Proposition 20 at \$53.00 per ADA
- The District will continue to budget for the Mandate Block Grant. The 2019-2020 estimated rate is \$32.24 per ADA.
- Other Federal and State programs will be budgeted at the same level as in 2018-2019
  - Exception: No state one-time funds for 2019-2020

# Expenditures

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- Classroom teacher allocations (FTEs) will be calculated based on the 2019-2020 enrollment projections.
- Other certificated projections include the new stipends for Montessori certification and Title I schools.
- Title I schools for 2019-2020: Fiesta Gardens, Sunnybrae, LEAD & Park
- SMCSIG will no longer insure against mold claims. The District will establish a self insurance fund for mold damage in Fund 17 to help offset the liability of these losses.

# Expenditures

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- Salary increases for SMETA, CSEA, and SMEAA for 2019-2020 have been settled and are included in the adopted budget assumptions. Salary increases for years beyond 2019-2020 are not included in the adopted budget's multi year projection.
- School allocations per enrolled student as of October CalPADS/CBEDS and SEIS (Sp. Ed. Pre School) will be as follows:
  - Middle School instructional supplies: \$36.00
  - Elementary School instructional supplies: \$31.00
  - Special Education Pre School instructional supplies: \$31.00
  - School office supplies: \$10.00
  - Custodial supplies: \$10.00

# Comments/Questions?

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