

| SAUSALITO MARIN CITY SCHOOL DISTRICT                   |                                                                               |                |           |                |                  |              |            |           |                  |             |              |  |
|--------------------------------------------------------|-------------------------------------------------------------------------------|----------------|-----------|----------------|------------------|--------------|------------|-----------|------------------|-------------|--------------|--|
| 2012-2013 Budget Draft                                 |                                                                               | Account Codes  |           |                | 2012/13          |              |            |           | 2013/14          |             |              |  |
| Multi Year Projections (MYP) ~ 1st Quarter Adjustments |                                                                               |                |           |                | Projected Budget |              |            |           | Projected Budget |             |              |  |
| Board Meeting: 9/27/2012 ~ Nov. Tax Initiative Fails   |                                                                               |                |           |                | %                | Unrestricted | Restricted |           | Combined         | %           | Unrestricted |  |
| Ref                                                    | Description                                                                   | Change         | BASIC AID |                |                  |              | Change     | BASIC AID |                  |             |              |  |
| 1                                                      | A. REVENUES & OTHER FINANCING SOURCES                                         |                |           |                |                  |              |            |           |                  |             |              |  |
| 2                                                      | 1. Revenue Limit Sources: Revenue Property Tax after WCA Rev. Limit Deduction | 8010-8099      |           |                |                  | 20,422       | 3,461,569  |           |                  |             |              |  |
| 3                                                      | a. Base Revenue Limit per ADA (Form RLI, line 4)                              |                |           |                |                  | 3,441,147    |            |           |                  |             |              |  |
| 4                                                      | b. Revenue Limit ADA (Form RLI, line 5b)                                      |                |           |                |                  | 7,078.95     |            | 7,078.95  |                  | 7,078.95    |              |  |
| 5                                                      | c. Total Base Revenue Limit (Line A1a x A1b)                                  |                |           |                |                  | 131.13       |            | 131.13    |                  | 131.13      |              |  |
| 6                                                      | d. Other Revenue Limit (Form RLI, lines 6-14)                                 |                |           |                |                  | 928,263      |            | 928,263   |                  | 928,263     |              |  |
| 7                                                      | e. Sub-total Revenue Limit sources                                            |                |           |                |                  | -            |            | -         |                  | -           |              |  |
| 8                                                      | f. Less: Deficit Factor                                                       | 8091           |           |                | Deficit Factor   | 928,263      |            | 928,263   |                  | 928,263     |              |  |
| 9                                                      | g. Total Revenue Limit Sources                                                |                |           |                |                  | 0.78334      |            | 0.71186   |                  | 0.71186     |              |  |
| 10                                                     | h. Revenue Limit Transfers: Charter School In Lieu                            | (8091 & 8097)  |           |                |                  | 727,145      |            | 660,793   |                  | 660,793     |              |  |
| 11                                                     | i. Other Revenue Limit/basic aid Adjustments                                  |                |           |                |                  | (1,342,443)  |            |           |                  |             |              |  |
| 12                                                     | 2. Federal Revenues                                                           | 8100-8299      |           |                |                  | 159,224      | -          | 159,224   |                  | 159,224     |              |  |
| 13                                                     | 3. Other State Revenues                                                       | 8300-8599      |           |                |                  | 15,000       | 194,978    | 209,978   |                  | 15,000      | 194,978      |  |
| 14                                                     | 3a. State CSR Revenue                                                         | 8434           |           |                |                  | 528,181      | 214,337    | 742,518   |                  | 462,616     | 214,337      |  |
| 15                                                     | 4. Other Local Revenues: State Apportionments                                 | 8600-8799      |           |                |                  | -            | -          | -         |                  | -           | -            |  |
| 16                                                     | 5. Other Financing Sources (encroachment)                                     | 8910-8999      |           |                |                  | 224,384      | 798,031    | 1,022,415 |                  | 224,384     | 661,880      |  |
| 17                                                     | 6. Foundation Revenues                                                        | 8699           |           |                |                  | (992,784)    | 992,784    | -         |                  | (1,089,504) | 1,089,504    |  |
| 18                                                     | 7. TOTAL PROJECTED REVENUE (A1f thru A6)                                      |                |           |                |                  | -            | -          | -         |                  | -           | -            |  |
| 19                                                     |                                                                               |                |           |                |                  | 3,215,928    | 2,220,552  | 5,436,480 |                  | 2,551,834   | 2,181,121    |  |
| 20                                                     |                                                                               |                |           |                |                  |              |            |           |                  | 4,732,955   |              |  |
| 21                                                     | B. EXPENDITURES AND OTHER FINANCING USES                                      |                |           |                |                  |              |            |           |                  |             |              |  |
| 22                                                     | 1. Certificated Salaries                                                      |                |           |                |                  |              |            |           |                  |             |              |  |
| 23                                                     | a. Base Salaries                                                              |                |           |                |                  | 1,169,294    | 467,623    | 1,636,917 |                  | 1,131,219   | 510,877      |  |
| 24                                                     | b. Step & Column Adjustment                                                   |                |           |                |                  | -            | -          | -         |                  | 1,642,096   |              |  |
| 25                                                     | c. Cost-of-Living Adjustment                                                  |                |           |                |                  | -            | -          | -         |                  | 24,359      | 8,638        |  |
| 26                                                     | d. Other Adjustments (Stipends, Subs, Extra Duty)                             |                |           |                |                  | (38,075)     | 43,254     | 5,179     |                  | 32,997      |              |  |
| 27                                                     | e. Total Certificated Salaries (Sum lines B1a-B1d)                            | 1000-1999      |           |                |                  |              |            |           |                  | -           | -            |  |
| 28                                                     |                                                                               |                |           |                |                  | 1,131,219    | 510,877    | 1,642,096 |                  | (127,586)   | (176,820)    |  |
| 29                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | (304,406)    |  |
| 30                                                     |                                                                               |                |           |                |                  |              |            |           |                  | 1,027,992   | 342,695      |  |
| 31                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | 1,370,688    |  |
| 32                                                     | 2. Classified Salaries                                                        |                |           |                |                  |              |            |           |                  |             |              |  |
| 33                                                     | a. Base Salaries                                                              |                |           |                |                  | 498,592      | 365,819    | 864,411   |                  | 502,690     | 388,165      |  |
| 34                                                     | b. Step Adjustment                                                            |                |           |                |                  | -            | -          | -         |                  | 4,548       | 2,932        |  |
| 35                                                     | c. Cost-of-Living Adjustment                                                  |                |           |                |                  | -            | -          | -         |                  |             |              |  |
| 36                                                     | d. Other Adjustments (Stipends, Subs, Extra Duty)                             |                |           |                |                  | 4,098        | 22,346     | 26,443    |                  | (105,334)   | (61,245)     |  |
| 37                                                     | e. Total Classified Salaries (Sum lines B2a-B2d)                              | 2000-2999      |           |                |                  |              |            |           |                  |             | (166,579)    |  |
| 38                                                     |                                                                               |                |           |                |                  | 502,690      | 388,165    | 890,854   |                  | 401,903     | 329,852      |  |
| 39                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | 731,754      |  |
| 40                                                     | 3. Employee Benefits                                                          | 3000-3999      |           |                |                  | 499,888      | 290,240    | 790,128   |                  | 417,541     | 240,410      |  |
| 41                                                     | 4. Books and Supplies                                                         | 4000-4999      |           |                |                  | 81,155       | 55,017     | 136,172   |                  | 81,155      | 55,017       |  |
| 42                                                     | 5. Services, Other Operating Expenses                                         | 5000-5999      |           |                |                  | 633,482      | 813,596    | 1,447,078 |                  | 593,482     | 677,445      |  |
| 43                                                     | 6. Capital Outlay                                                             | 6000-6599      |           |                |                  | -            | -          | -         |                  |             |              |  |
| 44                                                     | 7. Other Outgo                                                                | 7100-7299/74xx |           | suplm @ \$328K |                  | 348,276      | 189,765    | 538,041   |                  | 131,052     | 189,765      |  |
| 45                                                     | 8. Direct Support/Indirect Costs                                              | 7300-7399      |           |                |                  | (12,488)     | 12,488     | -         |                  | (12,488)    | 12,488       |  |
| 46                                                     | 9. Other Financing Uses (Def. Maint./Cafeteria)                               | 7610-7699      |           |                |                  | 209,851      | -          | 209,851   |                  | 85,000      | -            |  |
| 47                                                     | 10. Projected Carryover (pr yr unspent expenditures)                          |                |           |                |                  | -            | -          | -         |                  | -           | -            |  |
| 48                                                     | 11. TOTAL PROJECTED EXPENDITURES (B1-B9)                                      |                |           |                |                  | 3,394,073    | 2,260,148  | 5,654,220 |                  | 2,725,637   | 1,847,672    |  |
| 49                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | 4,573,309    |  |
| 50                                                     | C. NET INCREASE (DECREASE) IN FUND BALANCE                                    |                |           |                |                  | (178,145)    | (39,596)   | (217,740) |                  | (173,802)   | 333,450      |  |
| 51                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | 159,646      |  |
| 52                                                     | D. FUND BALANCE                                                               |                |           |                |                  |              |            |           |                  |             |              |  |
| 53                                                     | 1a. Est. Beginning Fund Balance (Form 01I, line F1e)*                         |                |           |                |                  | 1,232,781    | 39,596     | 1,193,185 |                  | 1,054,637   | -            |  |
| 54                                                     | Special Reserve                                                               |                |           |                |                  |              |            |           |                  | (95,000)    |              |  |
| 55                                                     | 2. Ending Fund Balance (Sum lines C and D1)                                   |                |           |                |                  | 1,054,637    | 0          | 975,445   |                  | 785,834     | 333,450      |  |
| 56                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             | 1,214,283    |  |
| 57                                                     | E AVAILABLE RESERVES                                                          |                |           |                |                  |              |            |           |                  |             |              |  |
| 58                                                     | 1. General Fund (Unrestricted)                                                |                |           |                |                  |              |            |           |                  |             |              |  |
| 59                                                     | Committed:                                                                    |                |           |                |                  |              |            |           |                  |             |              |  |
| 60                                                     | a. Revolving Cash                                                             |                |           |                |                  | 1,000        | -          | 1,000     |                  | -           | -            |  |
| 61                                                     | b. Designated for Economic Uncertainties (5%)                                 | 9770           |           |                | 5.00%            | 282,792      | -          | 282,792   | 5.00%            | 228,665     | -            |  |
| 62                                                     | c. Other Board Designations (Economic Uncertainties 5%)                       |                |           |                | 5.00%            | 282,792      | -          | 282,792   | 5.00%            | 228,665     | -            |  |
| 63                                                     | d. Prop 30 Failure                                                            |                |           |                |                  | 65,000       |            | 65,000    | 10.00%           | 457,331     |              |  |
| 64                                                     | e. 2010-11 Attendance Audit                                                   |                |           |                |                  | 95,000       |            | 95,000    |                  | -           |              |  |
| 65                                                     | Assigned:                                                                     |                |           |                |                  | -            |            | -         |                  | -           |              |  |
| 66                                                     | a. Medical Funding                                                            |                |           |                |                  | 29,451       |            | 29,451    |                  |             |              |  |
| 67                                                     | b. Nell Soto State Grant                                                      |                |           |                |                  | 3,757        |            | 3,757     |                  |             |              |  |
| 68                                                     | c. Deferred Maintenance Contribution                                          |                |           |                |                  | 85,000       |            | 85,000    |                  |             |              |  |
| 69                                                     | d. Site educational supplies and materials                                    |                |           |                |                  | 1,119        |            | 1,119     |                  |             | -            |  |
| 70                                                     |                                                                               |                |           |                |                  |              |            |           |                  |             |              |  |
| 71                                                     | i. Undesignated/Undistributed Amount                                          | 9790           |           |                |                  | 208,727      | 0          | 208,727   |                  | 328,503.28  | 333,449.75   |  |
| 72                                                     |                                                                               |                |           |                |                  |              |            |           |                  | 661,953.03  |              |  |

| 2014/15        |                  |            |            |
|----------------|------------------|------------|------------|
| %              | Projected Budget |            |            |
|                | Unrestricted     | Restricted | Combined   |
| Change         | BASIC AID        |            |            |
|                |                  |            |            |
|                |                  |            |            |
|                | 7,078.95         |            | 7,078.95   |
|                | 131.13           |            | 131.13     |
|                | 928,263          |            | 928,263    |
|                | -                |            | -          |
|                | 928,263          |            | 928,263    |
| Deficit Factor | 0.71186          |            | 0.71186    |
|                | 660,793          |            | 660,793    |
|                | (1,991,529)      |            |            |
|                | 159,224          |            | 159,224    |
|                | 15,000           | 194,978    | 209,978    |
|                | 462,616          | 214,337    | 676,953    |
|                | -                | -          | -          |
|                | 224,384          | 566,167    | 790,551    |
|                | (1,108,099)      | 1,108,099  | (0)        |
|                | -                | -          | -          |
|                | 2,284,466        | 2,104,003  | 4,388,469  |
|                |                  |            |            |
|                |                  |            |            |
|                | 1,027,992        | 342,695    | 1,370,688  |
|                | 25,123           | 8,897      | 34,020     |
|                | -                | -          | -          |
|                | -                | -          | -          |
|                | 1,053,115        | 351,593    | 1,404,708  |
|                |                  |            |            |
|                | 401,903          | 329,852    | 731,754    |
|                | 4,547            | 1,964      | 6,511      |
|                | -                | -          | -          |
|                | 406,450          | 331,816    | 738,265    |
|                |                  |            |            |
|                | 421,771          | 241,603    | 663,374    |
|                | 81,155           | 55,017     | 136,172    |
|                | 593,482          | 677,445    | 1,270,927  |
|                | -                | -          | -          |
| suplm @ \$0K   | 20,270           | 189,765    | 210,035    |
|                | (12,488)         | 12,488     | -          |
|                | 85,000           | -          | 85,000     |
|                | -                | -          | -          |
|                | 2,648,754        | 1,859,727  | 4,508,481  |
|                |                  |            |            |
|                | (364,289)        | 244,277    | (120,012)  |
|                |                  |            |            |
|                | 785,834          | 333,450    | 1,119,284  |
|                | -                | -          | -          |
|                | 421,546          | 577,727    | 999,271    |
|                |                  |            |            |
|                | -                | -          | -          |
| 5.00%          | 225,424          | -          | 225,424    |
| 5.00%          | 225,424          | -          | 225,424    |
| 10.00%         | 450,848          |            | 450,848    |
|                | -                |            | -          |
|                | -                |            | -          |
|                | -29,302.47       | 577,726.82 | 548,424.35 |