

San Dieguito

Union High School District

2011

-2012

Annual Budget

General & Special Funds

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Introduction

About San Dieguito Union High School District

Students are most successful when a strong partnership exists between school and home and we are very fortunate to live in a community that places a high priority on supporting our young people and a first-rate educational program.

SDUHSD serves students from five elementary school districts in North County: Encinitas, Rancho Santa Fe, Cardiff, Solana Beach, and Del Mar. Students from those districts matriculate through our middle schools and high schools, with the exception of those from the Rancho Santa Fe School District, who begin here as freshmen.

Booming population growth and demographic diversity have characterized the North County and SDUHSD in the past 15 years. Families from all parts of the world are attracted to our inviting climate and exceptional learning institutions, enriching our schools with a wide variety of languages and cultural backgrounds. From surfers to scientists, from beach cottages to high tech towers, this district represents a broad range on the socio-economic spectrum.

Many parents are employed at such neighboring institutions as the University of California, San Diego, the Scripps Institute of Oceanography, the Scripps Clinic and Research Foundation, nearby biotechnology firms in Sorrento Valley, and high tech giants like Qualcomm, all of which influence the high standards of education and expectation at San Dieguito.

About Our Schools

The San Dieguito Union High School District is an award winning district comprised of nine schools, four middle schools, four comprehensive high schools and one alternative high school. Our schools have received National Blue Ribbon awards eight times, California Distinguished School Awards fifteen times and the New American High school award one time. Most recently, Diegueno Middle School and San Dieguito Academy were both honored to receive Distinguished School Awards in 2011. District high schools have been consistently listed in the top 250 high schools in the Country. The San Dieguito District ranks among the highest in San Diego County and the State on a yearly basis for student achievement as measured by the Academic Performance Index. Our students have received numerous awards and earned national recognition for their work in math, science, language arts, visual and performing arts as well as boasting some of San Diego County's strongest athletic programs.

The District also offers an alternative education program for 9th-12th grades at the Sunset Continuation High School campus in Encinitas. In addition, students may attend the North Coast Alternative High School (NCA), an independent study program for high school teens

seeking individualized attention and flexible scheduling. And for adults, the District provides a strong Adult Education program located at the San Dieguito High School Academy.

Students progress to the four high schools from four middle schools in the District as follows: Students from Oak Crest and Diegueno Middle Schools are in the boundaries to attend La Costa Canyon High School, and students from Earl Warren and Carmel Valley Middle Schools are in the boundaries to attend Torrey Pines High School. (Note that students from the Rancho Santa Fe School District are in the attendance boundaries for Torrey Pines.)

While all students living in the District have the option to enroll at either La Costa Canyon or Torrey Pines High Schools within their attendance areas, they are also eligible to attend San Dieguito High School Academy (or San Dieguito Academy) and Canyon Crest Academy, both of which are designed as schools of choice. Canyon Crest Academy is a school of choice, with a special focus on technology and the visual and performing arts and technology.

Budget Introduction

The District's budget is a policy document that should represent the collective interests of all stakeholders in the education of students in this community. Throughout the year, the District regularly updates the Board of Trustees on budget matters. The Board of Trustees will officially consider the budget five times throughout the year:

- Adoption (June, 2011),
- Fall Revision (no later than 45 days after the State adopts its budget),
- First Interim (as of October 31, 2011)
- Second Interim (as of January 31, 2012)
- Spring Revision (May, 2012)

In 2009-10, the State General Fund dropped by over 20%. This resulted in precipitous cuts to education. The District was forced to make dramatic reductions across the board - cuts to staffing, supplies, support services, etc. The state's fiscal problems have continued to reduce education funding. As a result of our significant loss of funding from the State as a Revenue Limit district we "fell into" Basic Aid status. While becoming Basic Aid has been helpful, it has not solved budgetary problems for the following reasons:

- District revenues per student are still less than they should have been as a consequence of the economic downturn.
- In June, 2009, the District was notified that as a Basic Aid district, we would have to make a "fair share" contribution back to the State from our Categorical Funding equal to the loss incurred by Revenue Limit districts. The "fair share" will continue in 2011-12.

Over the last three years, the District has lost an additional \$12 million in revenue due to the state's "fair share" contribution. This reduction was partially offset by one-time federal stimulus monies (ARRA and Jobs Funding). While faced with these reductions, we attempted to keep programs intact, forestall further reductions and manage our budget by using one-time revenues, carryover funds and reserves until the financial picture became more clear. These stabilizing actions may be short-lived, depending on the timing and strength of the eventual economic recovery. While we are cautious in our projections, we also understand that it makes no sense to make further reductions prematurely.

For the first time since the passage of Proposition 13, 2010-2011 property tax was reduced statewide. This is because the California Consumer Price Index (CCPI) resulted in a negative number (-0.237%). Property tax is adjusted annually by CCPI or 2%, whichever is lower. The negative CCPI means property tax declined. Additionally, we are seeing a decline in assessed value of homes purchased during and after the housing bubble. As a Basic Aid district that relies on local property tax for its funding, this has serious implications. San Dieguito and the other Basic Aid districts in the county are working closely with the Tax Assessor as we project our revenue for next year.

Our final challenge is how to close the gap between revenue and expense. As we have responded to this economic crisis, we have been fortunate to have adequate cash reserves that have allowed us to avoid the drastic cuts many other districts have had to make. We began 2010-11 with higher reserves due to one-time federal stimulus money and savings from the spending freeze. We have been very deliberate and purposeful in determining whether to use reserves to maintain programs or reduce expenditures, but those reserves will not sustain us forever without taking a careful look at the underlying costs of running a high-quality educational program with increasingly limited resources.

As we entered into the 2011-12 budget planning process, we faced the challenge of closing the gap between projected revenue and expenditures despite much uncertainty with respect to the impact that state decisions will have on the actual revenue we receive. This is because the District is required to adopt a budget by June 30th of each year, even if the State has not. While our budget assumptions are based on the most reliable information available to us, a budget is a living document and will be subject to change as the year progresses.

Quick Facts

District Statistics	
Projected Enrollment	12,216
Projected Average Daily Attendance	11,788
Number of School Sites	9
Number of Middle Schools	4
Number of High Schools	4
Number of Continuation & Alternative Schools	2
Number of Adult Schools	1
Average Class Size, Grades 7-8	34:1
Average Class Size, Grades 9-12	35:1
Certificated Personnel FTE	518.28
Classified Personnel FTE	327.57
Teacher FTE	480.53
Administrator & Supervisor FTE	53.87
Total General Fund Income	94,673,849
Total General Fund Expenses	99,234,201
Unrestricted Revenues	70,939,555
Unrestricted Expenditures	75,501,273
General Fund Revenue per ADA	8,031
General Fund Expenditures per ADA	8,418
Total Teacher Salaries	41,086,774
Average Teacher Salary	85,801
Contribution to Health & Welfare Benefits	9,246,344
Lottery Income as a Percentage of Total GF Income	1.4%
California State Lottery Income	1,332,000

2011-12 General Fund Budget

Revenue Summary

In 2008-09, San Dieguito Union High School District transitioned into a Basic Aid district. Basic Aid districts are those whose local property tax revenue exceeds their entitlement to state funding. Prior to that year, the District received funding from the State based on its average daily attendance (ADA). The District entered Basic Aid only because state funding was cut so dramatically that its property tax finally exceeded what the State would have funded it under the Revenue Limit formula.

While Basic Aid has allowed for some stability compared to our neighboring Revenue Limit districts, the State cut categorical funding to Basic Aid districts under what is known as the “Fair Share” deal. In 2010-11, the District only received from the State \$120 per ADA under a guarantee provided for in the State constitution. In 2011-12, the “Fair Share” contribution is limited by the amount of excess taxes; the difference between the property taxes received and the amount of the funded Revenue Limit formula. Due to the drop in property taxes in the 2010-11 year, this will result in a small increase in state funding in 2011-12.

The District receives its income from four major sources:

Property Tax, which is referred to as Revenue Limit below. For 2011-12, the District is projecting a slight increase in property tax revenue due to a projected California Consumer Price Index (CCPI) of 1.8%. Property tax is adjusted annually by CCPI or 2%, whichever is lower. In order to allow for a portion of this increase to be offset by further declining adjustments in assessed value, only a slight increase of .5% is estimated.

Federal Revenue, which includes Title I & II funding and miscellaneous grants. The decline in revenue indicated below is due to the loss of one-time stimulus funding. No further federal stimulus dollars are anticipated at this time. The District receives relatively little federal income compared to other districts.

State Revenue, which includes Lottery, flexible Tier III revenue, and the “Fair Share” reduction. Categorical funding is reduced by the “Fair Share” reduction for 2011-12. The 2011-12 “Fair Share” deal limits the reduction to the amount of excess taxes; this results in additional state funding over the 2010-11 funding level. Without this limit on the reduction, state revenue would be reduced by an additional \$3.7 million, eliminating all categorical funding. The State Revenue includes the District’s allocation for Home-to-School transportation, Economic Impact Aid, and approximately \$1.9 million in Tier III categorical flexibility. Lottery funding is less than 2% of the General Fund revenue.

Local Revenue, which includes donations, college testing fees, facility use fees, special education and ROP funding through the County Office of Education, and bus pass fees. Local

revenue is always lower at budget adoption as the District only accounts for donation, testing, and facility use revenue as it is received.

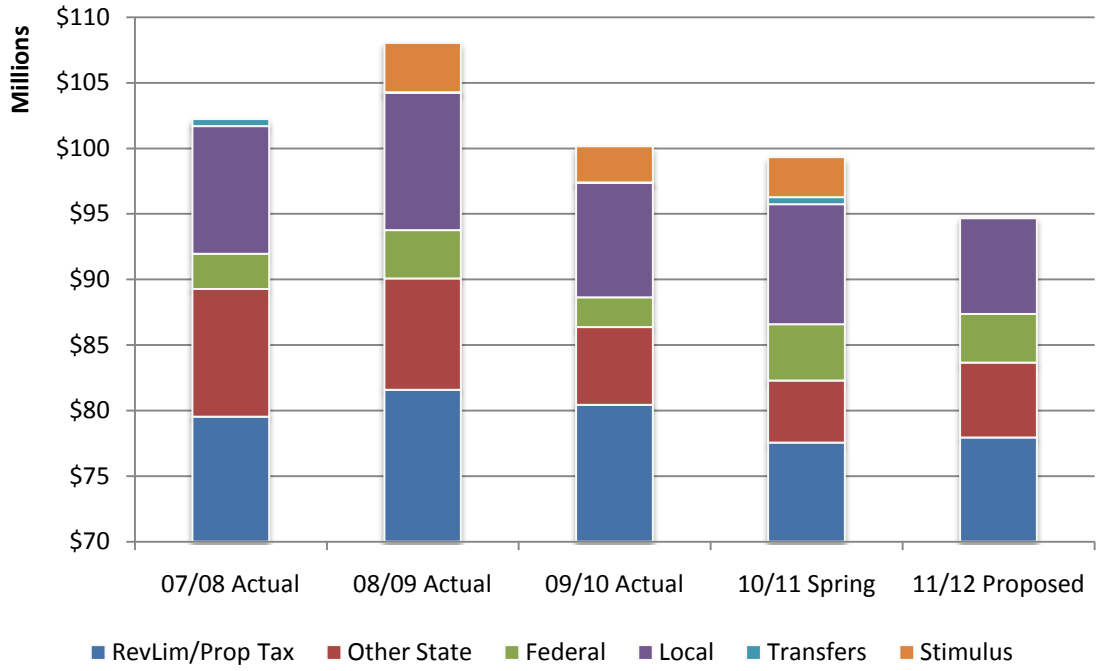
2011-12 – Significant changes to revenue include:

- Slight increase in property taxes - \$346K
- Loss of one-time federal stimulus funds - \$3.27M
- Increase in Tier III funds - \$938K
- Increase in California Solar Initiative Revenue - \$541K
- Increase in ROP funding - \$133K
- Donations, college testing revenue, mandated cost reimbursements are not booked until received decreasing budget by \$1.26M
- Encroachment increases by \$1M due to Special Ed salary movement and loss of one-time stimulus funds

	2010-11 Spring Revision	2011-12 Proposed	Variance
REVENUE LIMIT	77,548,285	77,941,127	392,842
FEDERAL REVENUE	7,358,747	3,714,871	(3,643,876)
STATE REVENUE	4,738,727	5,724,953	986,226
LOCAL REVENUE	9,164,957	7,292,898	(1,872,059)
ALL OTHERS	525,773	-	(525,773)
Total	99,336,489	94,673,849	(4,662,640)

The chart below demonstrates the impact of funding cuts from 2007-08 to present.

SDUHSD General Fund Revenue



Expenditure Summary

While revenue has declined due to downturn in the economy, the community's expectation that the District continue to provide a world-class education has not diminished. The District responded to the economic crisis in several ways. Staff prepared the budget based on assumptions from credible sources and conservative estimates to preserve the fiscal health of the District. The goals of the Strategic Plan were weighed against anticipated resources and the needs of all District programs before deliberate action was taken to reduce or contain costs.

- Beginning in Spring, 2008, the District placed a freeze on purchasing, limiting purchases to those items that were necessary for the curriculum or crucial for the operation of the schools.
- Budgets were subject to a greater level of scrutiny throughout the year. Budgets were adjusted wherever possible to more accurately reflect projected expenditures
- Unspent amounts in budgets were not carried over into subsequent fiscal years, with the exception of donation accounts and restricted program funds.
- Staffing was reviewed, resulting in reductions across the District.

Most of the expenditures of the District are committed to the salaries and benefits for employees of the District. It takes people to teach students, and in San Dieguito Union High School District, 85% of the District's budgeted expenditures are related to the services of District employees.

Budget containment is challenging as many expenses will naturally grow from year to year. For example, teachers will move up on the salary schedule through their years of experience and education levels attained. Or, contractors and suppliers will increase their pricing due to inflation. The District is also not immune to the annual increases in health insurance rates imposed upon employers throughout the country.

The major categories of expenditures are:

Certificated Salaries includes teachers, counselors, nurses, librarians, psychologists, principals, assistant principals, instructional leaders, and others who provide services that require credentials from the State of California. The reduction in certificated salaries for 2011-12 is due to retirements of several senior teachers, some of whom were not replaced while others were replaced with new teachers who are much lower on the salary schedule.

Classified Salaries includes all of the support personnel in the District, including instructional assistants, library & media technicians, custodians, bus drivers, health technicians, maintenance personnel, secretaries, technology staff, accountants, human resources staff, and classified management. The reduction in classified positions is due to elimination of positions throughout the District office and school sites.

Fringe Benefits includes the health, welfare, and statutory benefits for District employees such as medical, dental and life insurance plans, retirement contributions, unemployment insurance, social security and workers' compensation expenses. The cost of benefits continues to rise, particularly in the areas of health insurance, unemployment insurance and employer contributions to CalPERS.

Books and Supplies includes all of the instructional and non-instructional materials and equipment needed to operate world-class schools, such as textbooks, computers, software, classroom equipment & supplies, college testing materials, custodial items, fuel, grounds & maintenance equipment, and office supplies. Most of the expenses related to gifts and donations will appear in the Books & Supplies line; as such, this category will increase throughout the year as donation revenue is received. There will also be an increase of approximately \$1M as 2010-11 restricted categorical fund balances are carried forward into 2011-12.

Contracts, Services, & Utilities includes special education services, electrical, water, gas, and telecommunication expenses, insurance, equipment rents & leases, postage, consultants and travel expenses.

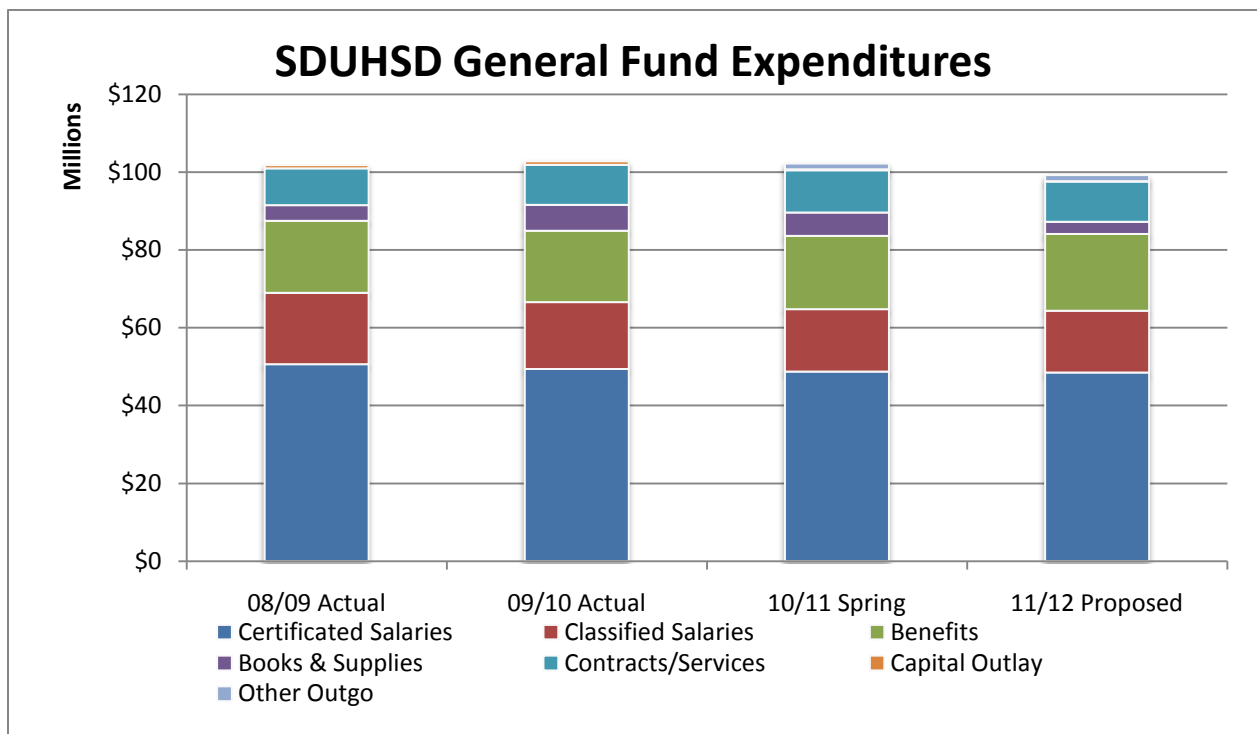
Capital Outlay includes high-value equipment purchases and facility improvements. In 2010-11, the District purchased required replacement tanks for buses.

Other Outgo includes inter-fund transfers for indirect costs of categorical programs, inter-agency agreements, and other inter-fund contributions.

2011-12 – Significant changes to expenditures include:

- **Reduction in both Certificated and Classified FTE**
- **Significant increase in Unemployment Insurance Rates - \$580K**
- **Increase in health insurance premiums - \$567K**
- **Decrease in Workers' Compensation premium \$143K**
- **Decreases in material and supply costs from tight budgeting and those costs associated with donations, college testing, and program carry over - \$2.9M**
- **Solar energy savings - \$189K**

	2010-11 Spring Revision	2011-12 Proposed Budget	Variance
CERTIFICATED SALARIES	48,787,357	48,546,701	(240,656)
CLASSIFIED SALARIES	15,985,321	15,833,404	(151,917)
FRINGE BENEFITS	18,818,900	19,768,991	950,091
BOOKS AND SUPPLIES	6,037,724	3,092,883	(2,944,841)
CONTRACT, SERVICES, UTIL.	10,854,787	10,364,883	(489,904)
CAPITAL OUTLAY	210,239	111,100	(99,139)
OTHER OUTGO	1,559,649	1,516,239	(43,410)
Total	102,253,977	99,234,201	(3,019,776)



Three-Year Outlook

As part of the budget adoption process, districts must submit a multi-year projection (MYP) of its revenue and expenditures for the budget year and two subsequent years. The District must demonstrate the ability to meet its financial obligations while maintaining the legally-required minimum unrestricted reserve of 3%. Based on the MYP, the District will certify to the San Diego County Office of Education that its budget is Positive, Qualified, or Negative.

Certification	Positive	Qualified	Negative
Financial Obligations	District will be able to meet its financial obligations for the current year and subsequent two years	District may not be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years	District will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year
Fund Balance & Cash	Fund balance at the end of this fiscal year and the two subsequent fiscal years will be positive and cash balance will be positive at the end of this fiscal year	Fund balance at the end of this fiscal year and the two subsequent fiscal years may not be positive and/or cash balance may not be positive at the end of this fiscal year	Fund balance at the end of this fiscal year and the two subsequent fiscal years will be negative and/or cash balance will be negative at the end of this fiscal year
Reserves	Available reserves are not less than the percentages listed in the Standards & Criteria		

The District will be submitting a Positive certification with the 2011-12 Budget. This is a result of the reductions that have been made throughout the District in staffing, supplies, and services as well as anticipated reductions which will be necessary in 2012-13 and 2013-14 to close the deficit between revenue and expenditures. Additionally, the District will need to draw upon General Fund reserves and Special Reserve Fund 17-42 over the next three years in order to maintain a Positive certification.

The following chart summarizes the Unrestricted General Fund income, expenditures, and ending balances for the budget and two subsequent years. Current projections indicate the District will need to use the Basic Aid Reserve in addition to the remaining unrestricted General Fund balance to meet the Board’s minimum reserve of 4.5% in 2012-13 and legally required 3% minimum unrestricted reserve in 2013-14. As economic conditions change, staff will reevaluate the assumptions used in the MYP to assist the Board and administration in making decisions affecting the District’s fiscal health.

General Fund/ Unrestricted	2011-12	2012-13	2013-14
Income	70,939,555	73,924,256	76,039,945
Expenditures	75,501,273	77,106,296	77,414,630
Surplus (Deficit)	(4,593,838)	(3,182,040)	(1,374,685)
Beginning Balance	12,486,648	7,892,810	4,710,770
Ending Balance	7,892,810	4,710,770	3,336,085
Total GF Expenditures	99,290,119	99,584,028	99,837,477
Percent Reserve	7.95%	4.73%	3.34%

2011-12 Budgets by Program Area

Educational Services

Associate Superintendent of Educational Services

Educational Services provides leadership to curriculum development, assessing student achievement, monitoring the English Learner program and managing categorically supported academic and campus support programs. Additionally, the Department is responsible for managing student information as it relates to attendance, grade reporting and transcripts. The following is a list of areas overseen by the Educational Services Department:

- Academic Intervention
- AVID
- Bilingual Parent Program
- Categorical Funds
- English Learner Program
- Grants
- Instructional Data Analysis
- Staff Development
- State and Federal Reporting
- Student Achievement
- Student Information

The Associate Superintendent / Educational Services budgets funds to cover a variety of items associated with the instructional program. The budget includes the cost of assessment and data collection. State-required testing may eventually be reimbursed through mandated costs.

Other items that make up the budget for the Educational Services department include Western Association of Schools and Colleges (WASC) (annual accrediting costs).

Considering the reduction in State textbook funding, the English textbook adoption has been postponed. In an effort to reduce textbook expenditures, students will be encouraged to use the online version of textbooks in their core classes.

2011-12 – No Changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DEPARTMENT CHAIRPERSONS	216,708	218,062
LOTTERY INSTRUCTIONAL MATERIALS	399,524	210,000
INSTRUCTIONAL STAFF DEVL P-SITE	125,334	157,556
DISTRICT INSTR.PROGRAM	186,589	187,593
EW SD CO. CONTRACT LIBRARY SVCS	100,000	30,500
READI PROGRAM	3,585	26,575
SUMMER SCHOOL	19,116	7,710
SB70 CAREER DEV-7TH/8TH GRADES	17,780	16,375
WASC	13,523	15,437
SATURDAY SCHOOL	12,600	12,681
INSTR SUPPORT AND TUTORING	3,665	3,665
LIBRARY & MEDIA SERVICE	0	3,000
COLLEGE TESTING - DISTRICT	1,753	-
INSTRUCTIONAL MATERIALS	7,107	-
ARTS & MUSIC – SITES	4,307	-
TEXTBOOKS LOST/DAMAGED	50,000	0
STRATEGIC PLAN	350,000	0
TITLE VI-FORMULA ENTITLEMENTS	23,835	
STAR TESTING	588,317	
Total	2,123,743	889,154

Curriculum & Assessment

Academic Support Programs

In order to achieve Adequate Yearly Progress (AYP) under the Federal mandate of NCLB (No Child Left Behind), and to remain compliant with state law, districts are required to provide supplementary support services above and beyond the regular academic program for students who are designated as English learners, Title I or deemed at risk of not meeting high school diploma requirements. Unless Adequate Yearly Progress (AYP) is achieved by all subgroups, individual schools and/or the District are designated as Program Improvement (PI) and sanctions apply. SDUHSD is identified as year 1 PI under the provisions of Title 1 and Year 2 PI under the provisions of Title III. Support programs are designed to improve student achievement for all students with a focus on students represented in Title I and Title III programs.

2011-12 – Ongoing expansion of support programs for students at risk of not meeting Adequate Yearly Progress, not passing the California High School Exit Exam and/or earning D/F grades in core academic classes. Included in the expansion of support programs will be web-based intervention curriculum in reading, writing, and mathematics. Additionally, we will continue to provide subject-specific AVID tutors for all District support programs.

Reduction of 1.0 FTE Accounting Technician in Educational Services department.

Guidance Counselors

There are currently 26.0 Guidance Counselors to assist students in their needs, including meeting graduation requirements and coping with personal and social concerns. Counseling services are supplemented by 9.6 psychologist positions to perform assessments for special education placement, Designated Instruction Services (DIS) counseling, preparation of 504 plans, and related services. 3.0 District Program Specialists assist with Individual Education Plan (IEP) and 504 meetings and assessments. 1.0 Psychologist and 1.0 Social Worker serve the READI (substance abuse prevention) program.

2011-12 – Reduction of 3.5 counselors. Addition of 0.2 FTE Psychologist.

Categorical Programs

Due to continued flexibility for TIER III programs, many of the supplemental programs are being covered through the unrestricted general fund. The District still receives State and Federal restricted funds to operate a variety of supplemental programs to assist staff in meeting program goals and the special needs of specific student groups. The funding is outlined in the Consolidated Application. Categorical Programs also include state and federal competitive grants awarded for fixed periods of time and are renewable if progress is made towards meeting the program goals.

Because the state has reduced the District's state categorical funding through the Fair Share reduction, the revenue to sustain the programs does not cover the expense of these important

student achievement initiatives. Program budgets were determined by assessing the District's needs in improving student achievement and allocating unrestricted resources toward targeted programs where state or federal funding was insufficient.

2011-12 – Unrestricted funds will cover shortfalls in federal and state allocations where necessary to maintain student achievement programs.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
STUDENT ACHIEVEMENT SUPPORT	-	268,584
INSTR SUPPORT AND TUTORING	447	16,000
STATE FEDERAL PROJ ADMIN	14,050	-
CURR/ASSESSMENT SUPVN	5,250	6,050
TOBACCO-USE PREV ED:GRADE 6-12	224,152	71,643
ECONOMIC IMPACT AID	57,961	21,538
EIA EWMS	36,240	18,307
EIA OCMS	59,629	38,233
EIA TPHS	70,179	143,287
EIA SUNSET HS	13,831	-
EIA DIEGUENO MS	25,728	6,225
EIA LCCHS	124,489	90,721
EIA CVMS	46,386	42,087
EIA SDHSA	29,686	17,810
EIA CCA	20,091	3,640
TITLE I BASIC GRTS LOW INC&NEG	138,312	39,953
TITLE I BASIC GRTS EWMS	64,000	-
TITLE I BASIC GRANTS OCMS	321,824	282,057
TITLE I BASIC GRANTS DIEGUENO	178,495	219,173
TITLE III IMMIGRANT EDUC PROG	65,952	41,325
TITLE III LEP STUDENT PROGRAM	70,852	50,700
TITLE IV EIA DISPLACED STUDENT	80	-
NCLB:ARRA TITLE I, PART A, BAS	111,231	-
ARRA:SFSF 7080 SUPPL SCH COUN	643,684	-
NCLB:TITLE II,PT A, TCHR QLTY	236,740	228,772
NCLB:TTL II,PART A, PRIN TRNG	1,962	-
TITLE II ENHNC EDUC THRU TECH	8,726	4,292
NCLB:ARRA TI II,PT D THRU TECH	9,969	-
6405 SCH SAFETY & VIO PREV ENT	132,586	-
7080 SUPPL SCJ COUNSEL. PROG	529,800	-
7370 SUPPL PRGS - CCA	20,000	19,866
7390 PUPIL RETENTION BLOCK GRT	32,539	-
7393 PROFF DEV BLOCK GRANT	27,921	-

7394 TARGTD INSTR IMPRV BLK GT	775,341	-
7395 SCH & LIB IMPRV BLK GT	10,288	-
ENG LANG ACQ PRGM-TCHR/STDT	697	-
ELAP - EWMS	2,632	-
ELAP - OCMS	1,754	-
ELAP - DNO	2,611	-
ELAP - CVMS	1,614	-
CAL HEALTH SCIENCE CAP BLD PRJ	3,905	-
TUPE ELEMENTARY ENTITLEMENT	2,532	-
TUPE 9-12 STOP V	1,816	-
Total	4,125,982	1,630,263

Pupil Services & Special Education

Pupil Services

The Pupil Services Department employs a team of professionals implement wide-ranging educational and support programs that provide instruction and services to the students of the San Dieguito Union High School District. Listed below are services provided by the Pupil Services Department:

- American Disabilities Act/Section 504 Accommodations
- AOD - Alcohol & Other Drugs - READI - Recovery Education Alcohol & Drug Instruction
- Authorization for Administration of Medication - Prescription
- Authorization for Administration of Medication - Nonprescription
- Custodian of Student Records
- Health Services
- Home/Hospital Instruction
- Intra/Inter District Transfers
- Involuntary Transfer Appeals
- Juvenile Court Notices - Student Probation
- Psychological Services
- Residency Verification
- SARB - School Attendance Review Board
- Section 504
- Special Education Services
- Student Expulsions
- SSS - Student Success Services
- Subpoenas
- Suspension Appeals
- WorkAbility

Special Education

The District is required by federal (IDEA) and state law (AB602) to provide a continuum of programs for disabled students. The funding model for Special Education provides for equalization on a yearly basis and program flexibility. Funding is allocated on average daily attendance (ADA) not the number of special education students in the District. Special Education programs are based on student enrollment and disability. Special Education caseloads will continue to be staffed at the maximum state allowed ratio of 28:1.

All regional programs receiving funding for support services will continue to be staffed with Instructional Assistants, in addition to students requiring support as mandated by their IEP.

In December 2011 the District entered into a Transition Partnership Program (TPP) agreement with the California Department of Rehabilitation (DOR). TPP is a cooperative agreement between the District and the California Department of Rehabilitation to support special education students in their junior or senior year, as well as graduates with IEP's, in finding and maintaining gainful employment. The cooperative nature of the Program allows the District to access DOR resources in order to provide services in post-secondary high school transition, an area of service mandated by state and federal law. For students motivated to join the work force immediately after high school, TPP provides interest evaluation, career exploration, career preparation, job placement and job coaching opportunities. Students successfully complete the program once they are employed by one employer for at least 90 days.

A significant impact to the Special Education budget occurred in 2010-11 with the veto of mental health funding to counties by the previous governor. The mandate to provide mental health and residential treatment services shifted to education. While the May Revision includes restoration of funding, at the time of preparation, no official action has been taken. We therefore are continuing to budget for the expense, but not assuming any additional revenue to cover the cost at this time.

2011-12 – No Changes.

Health Services

The Executive Director of Pupil Services with the support of the School Nurse coordinate the health services District-wide In addition, the District employs eight Health Technicians to cover the school sites (7.0 FTE).

2011-12 – Reduce one health technician to part-time (3.9 FTE) and move the district nurse to Earl Warren.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SPECIAL EDUCATION	9,175,563	9,607,023
SP ED-IDEA B GRNT ENT PL94-14	1,296,381	1,284,466
SP.ED.-SEAS	527,015	577,482
SP ED-IDEA ADULT TRANS PRGM	498,754	521,661
ADULT TRANSITION SH PRGM	453,499	438,504
SPED PROJ WORKABILITY LEA	292,190	292,190
DEPT OF REHAB:WORKABIL II FDN	196,416	196,416
COASTAL LEARNING ACADEMY	331,183	346,014
SPED:IDEA LOCAL ASST PRIV SCH	103,487	103,487
SPED MASTR PLAN ADM	8,150	7,550
SPED PERSONNEL STAFF DEVELOPMT	4,372	4,372
SPED LOW INCIDENCE ENTITLEMENT	1,521	1,521
ARRA SPEC ED – SEAS	50	-
SPED: ARRA IDEA PT B, SEC 611	116,915	-
SPED:ARRA IDEA PTB SEC611 PRIV	57,720	-
SPECIAL ED-FEED PRGM	2,581	-
MENTAL HEALTH SVCS	1,100,000	1,100,000
PSYCHOLOGICAL SERVICES	19,700	18,400
SP.ED.-LRE-NCCSE	20,000	-
NCCSE CONTRIBUTORY	9,121	-
JCCS SPECIAL ED.	10,000	-
SP ED HOME HEALTH TUTORING	44,453	44,730
HOME HEALTH TUTORING	44,453	44,730
PUPIL PERSONNEL ADMIN	122,290	123,229
HEALTH SERVICES	12,420	10,060
Total	14,448,234	14,721,835

Library Media Services

In order to meet site and student needs within a reduced budget, the District has gradually staffed libraries with Lead Library Technicians. Beginning with the 2010-11 school year, Lead Library Technicians managed all libraries, with the exception of Earl Warren's joint use library.

A certificated position, District Library-Media Coordinator, facilitates the supervision and coordination of the library media program district-wide. The District Library-Media Coordinator assists in the selection of Lead Library Technicians, trains and supervises them, serves as liaison to the sites' administration and staff, and generally ensures the quality of the library media program throughout the District.

Budgets for media center staffing and costs are allocated between site and district-level budgets.

2011-12 – No Changes.

Technology Services

The Technology Services department supports Enterprise Technology Systems in alignment with SDUHSD strategic goals and objectives. The responsibilities of the SDUHSD Technology Services Department include the following areas: Instructional Technology, Professional Development and Training, Educational and Student Information Systems, Business Applications, Data/Internet Systems, and Technical Support (hardware & software).

The use of technology and its integration into curriculum continues to grow at an exponential rate. The District is completing its fifth year with Eagle Aeries, which proves to be a major improvement and cost savings over the previous SIS. The District has increased the size of its connection to the San Diego County Office of Education to support the increase in subscriptions and use of web services. The current connection is approximately half the cost of the previous connection and delivers three times the bandwidth. This is possible because the District is able to take advantage of new services offered by AT&T. The connections to the school sites have also been upgraded to support current and future demands. The new District web page is complete and available online. A High School Selection database and website continues to assist in the enrollment and scheduling process; wireless coverage has been implemented at CCA, LCC, TP, SDA and SS/NC. The District has adopted a new writing program called, My Access and is currently training staff in its use. This spring we made a district wide switch in email systems from Groupwise to Gmail. For the summer of 2011, the entire district will convert our network software from Novell to Microsoft. With addition of Google Apps, these changes will provide a significant cost savings over the next few years.

2011-12 – Addition of two 2.0 FTE Network Support Technicians.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DATA PROCESSING	561,585	631,685
DISTRICT ADM - TECHNOLOGY	493,184	514,500
INSTR. TECHNOLOGY	214,358	216,270
Total	1,269,127	1,362,455

Career Technical Education

Career Technical Education is a redesign initiative that facilitates students in making a successful transition from secondary education to college and career. The overriding vision is to incorporate 21st century skills that truly prepare students to succeed in postsecondary education, the workplace, and community life, keeping America internationally competitive. Its mission is to prepare our future workforce to be viable in the global market.

SDUHSD and our community will provide comprehensive, challenging academic and technical education programs to help prepare all students for university, other post-secondary, and career options.

Our commitment as a district is to support the Career Technical Education vision and recognize it as a key component in overall student growth and development. By doing so, San Dieguito Union High School District will not only retain its status as an academic leader but also prepare each student for lifelong career exploration and development. Further, the District will explore a professional development theme, based on the Career Technical Education vision, and commit resources to supporting teachers in academic/technical integration.

2011-12 – No Changes.

Regional Occupational Program (ROP)

San Dieguito ROP is one of 22 school districts that comprise the greater San Diego County ROP system. ROP classes are tuition free and offer more in-depth career and technical training. After completing an ROP class, students receive not only a certificate of completion but also a competency list that indicates all of the competencies they have mastered in the ROP course. All ROP courses have an annual advisory where industry representatives update curricula and validate the continued need for the class based on employment opportunities in the area.

San Dieguito ROP currently offers classes in auto technology, architectural design, business management, cabinetmaking, computer applications, computer game design, child development, computer-aided drafting (CAD), culinary arts, digital media production, engineering design and development, fashion design and fashion merchandising, guitar making, marketing, photo imaging, screen printing, and metal and welding fabrication. Instructors who teach in these programs are credentialed by the State of California.

2011-12 – No Changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
ROP	\$1,355,323	1,482,652
Total	\$1,355,323	1,482,652

School Budgets

Formula Allocation

Funds are allocated to each school site based on their average daily attendance (ADA) to purchase supplemental books and supplies or to meet the other needs of the schools' instructional programs. In 2010-11 the allocations were reduced by the 25% that had been previously held in reserve, and the schools were no longer required to reserve any of the allocation. The formula allocation for 2011-12 remains at the same level as 2010-11; \$82.00 for high school ADA and \$67.00 for middle school ADA. The Formula Budgets are therefore essentially flat when adjusted for changes in ADA. As with prior years, \$7.00 per student of each site's formula budget will be set aside in a separate account and matched with \$7.00 from the general fund to be utilized exclusively to replace obsolete computers and related equipment. In the past, each site set aside \$5 per ADA for furniture and equipment, such as desks and chairs that may be needed each year. For 2011-12, the sites are no longer required to set aside these funds.

2010-11 ADA by School at P-1 Projected Formula Budget			
	7-8 ADA @ \$67		9-12 ADA @ \$82
Carmel Valley MS	1439	96,413	
Diegueño MS	790	52,930	
Earl Warren MS	682	45,694	
Oak Crest MS	857	57,419	
Canyon Crest Academy			1827 149,814
La Costa Canyon HS			2277 186,714
North Coast Academy			65 5,330
San Dieguito Academy			1545 126,690
Sunset HS			140 11,480
Torrey Pines HS			2477 203,114

2011-12 – Site Formula Allocation remains unchanged; sites do not have to reserve funds in their unallocated holdings, or set aside funds for furniture and equipment.

Sunset & North Coast will be funded at P-2 levels in recognition of their enrollment which grows throughout the school year.

Non-Formula Allocation

The Non-Formula Budget for school sites are for a variety of expenses outside of their Formula Budget that are not related to enrollment or ADA. Examples of Non-Formula budget items include:

- Donations
- High School Exit Exam
- WASC Accreditation
- Transportation costs associated with extra-curricular field trips (athletics, drama, academic team, speech, etc.)
- Extra-curricular athletic supplies, equipment, and other expenses
- Clerical & Custodial substitute allowance
- Parking Fines

Many of the line items in the school site Non-Formula budgets grow throughout the school year. Donation budgets start the year with a zero balance and are increased as donation revenue is received. While the goal is to use donation funds in the year they are donated to the school, a certain amount is usually unspent at the end of the year. After the 2010-11 books are closed, any unspent amounts will be carried over into the 2011-12 Budget for the schools' continuing use.

Additional support for school-based programs is accomplished through Categorical Funds (See [Curriculum & Assessment](#) section). Budgeting for these programs is managed at the District level. Allotments for staffing, textbooks, or supplies made to school sites under these programs do not appear in either their Formula or Non-Formula budgets.

2011-12 – The District no longer allocates funds for Athletics expenses.

Any unspent gift & donation amounts from 2010-11 will be carried over into the schools' budgets at Fall Revision.

Expenses related to college testing will be run through a district-level budget rather than school site non-formula.

Non-Formula Allocations	Clerical & Custodial Subs	Aeries Supplies	2011-12 Non-Formula
Carmel Valley MS	5,000	450	5,450
Diegueño MS	5,000	450	5,450
Earl Warren MS	5,000	450	5,450
Oak Crest MS	5,000	450	5,450
Canyon Crest Academy	5,000	1,300	6,300
La Costa Canyon HS	5,000	1,300	6,300
San Dieguito Academy	5,000	1,300	6,300
Torrey Pines HS	5,000	1,300	6,300
Sunset HS	2,500	100	2,600
North Coast Academy	-	100	100

Canyon Crest Academy

Canyon Crest Academy is a learning community based on the values of shared responsibility and mutual respect among teachers, staff, parents and students. Canyon Crest Academy commits to providing positive, meaningful and rigorous learning experiences that promote the intellectual, social, physical and creative development of students. The curriculum responds to evolving student interests and includes specialized and in-depth studies. Students are supported in taking intellectual and creative risks as they engage in their studies. Canyon Crest Academy honors diversity of thought and culture, while being united in its mission. Graduates of Canyon Crest Academy experience a personal connection to the curriculum that enables them to be confident, life-long learners.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	142,825	149,814
SCHOOLS-NON-FORMULA	500,226	143,369
Total	643,051	293,183

Carmel Valley Middle School

Carmel Valley Middle School (CVMS) has enjoyed a tradition of excellence since its doors opened twelve years ago. Since 1999, the school has experienced growth with the onset of each school year. CVMS currently serves more than 1,450 students in a dynamic community. CVMS’ mission is to cultivate resourceful, responsible, and compassionate community members. Staff is committed to the implementation of the best teaching practices in every classroom, and, thus, supporting the realization of the highest potential of each student. The culture of academic excellence and innovative instructional programs at Carmel Valley Middle School is attributed to the solid partnership between all stakeholders in the Bobcat Learning Community. This alliance is grounded in a shared vision to be on the forefront of cutting edge practices that serve ALL of our students well in every arena of mid-level education. Our school-wide theme, “Carmel Valley Connects”, focuses on making middle school a supportive and enjoyable transition while encouraging high academic achievement. A variety of student clubs, activities and academic support programs cultivates a “small school feel” among a large student body. Each student is presented with a myriad of opportunities to find their “niche” and connect with programs that ignite a passion for problem solving and lifelong learning. Visionary leadership, outstanding teachers and an involved and supportive parent community create a learning community that is safe and respectful and offers each student a multitude of opportunities to succeed. All classroom instruction is tied to the California Content Standards (Essential Learning Outcomes) and data-driven instruction; formative and summative data drives teacher collaboration (PLCs) / strategic implementation of best practices. There is a systemic approach to the analyzation of and response to student performance. Student support and re-teach is ongoing and tailored to the need of each student. In 2010 our Academic Performance Index (API) increased and additional 6 points to 967, the highest in the county and tops in the state. In 2003, and, again, in 2008, CVMS was recognized as a California Distinguished School.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	93,064	96,413
SCHOOLS-NON-FORMULA	118,671	37,478
Total	211,735	133,891

Diegueño Middle School

At Diegueño Middle School, all students are provided with a rigorous, challenging, standards-based core curriculum. Assessments are being incorporated into the core curriculum to provide information about student performance levels. Our focus is to meet the needs of all students by providing an environment of excellence and inclusion involving all staff, parents, and students.

We are proud of the efforts of our students, parents, and staff — Team Diegueño — that resulted in Diegueño being recognized twice as a California Distinguished School and twice as a National Blue Ribbon School. We continue to use this team approach to pursue additional ways of providing a positive, safe, academically challenging environment for all students.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	54,981	52,930
SCHOOLS-NON-FORMULA	74,391	15,392
Total	129,372	68,322

Earl Warren Middle School

Earl Warren Middle School (EWMS) is committed to individual student achievement and success. We continuously work to develop curriculum strategies that enhance the development of each child's potential. Our school enjoys a small but diverse student population, in which students benefit from being a part of a true community of learners. We provide ongoing staff development and evaluation to ensure that all teachers integrate California Content Standards throughout the curriculum. EWMS offers numerous support programs to assist students' academic and social growth. Homework Hour is offered both before and after school to provide students with additional assistance. Our entire community is dedicated to the success of every student.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	43,672	45,694
SCHOOLS-NON-FORMULA	144,124	17,306
Total	187,796	63,000

La Costa Canyon High School

Welcome to La Costa Canyon High School (LCCHS), Home of the Mavericks, where our mission is to develop a community of life-long learners, creative thinkers, and responsible individuals by providing innovative, quality educational programs in a safe, supportive environment. LCCHS is a school of scholars and champions. Since opening in 1996, LCCHS has established high standards for academic achievement and extracurricular activities. Mavericks maintain high academic standards with over 90% of students attending college after graduation. Nationally recognized and award winning programs include: speech and debate, performing arts, athletic programs, and the only marching band in the area, The Maverick Brigade. Our school is proud of this exemplary foundation of learning and achievement. LCCHS enjoys the many benefits of parent volunteer hours and additional funds that are raised each year by the LCCHS Foundation. LCCHS programs are significantly enhanced by support of the Foundation, which raises funds and donations annually to improve educational and developmental opportunities in the areas of visual and performing arts, academic and athletic programs. We look forward to working with you as we continue to build on these traditions while preparing every student for achievement and success in the 21st century. Go MAVS!

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	194,616	186,714
SCHOOLS-NON-FORMULA	413,591	168,808
Total	608,207	355,522

North Coast Alternative High School

North Coast is the alternative high school serving the San Dieguito Union High School District and shares a campus with Sunset. North Coast's course of study is consistent with the District's curriculum, shaped by state and District academic standards. North Coast uses state-approved, District-adopted textbooks and employs the same graduation requirements as the other high schools in the District.

North Coast consists of two classrooms and two small offices. The school operates on a traditional calendar.

The principal, Rick Ayala, serves both North Coast and Sunset.

North Coast is an individualized program that operates on an independent-study format, and students from throughout the District transfer here for a variety of reasons. Upon registration, the transferring student and North Coast teacher work together to develop a plan that will best meet the student's needs. Students are required to attend school a minimum of two times per week, while completing at least 30-hours of schoolwork each week. Students who wish to attend school more than the two times a week requirement are welcome to do so. Teachers are available to assist students, administer tests, and assign new classes each school day from 7:00 a.m. to 2:00 p.m.

Students at North Coast usually enroll in two academic classes at time, allowing full effort to be focused on those two classes. Consequently, in order to stay on track in meeting graduation goals, classes must be completed at a faster rate than the regular semester format. Students who wish to stay on pace with the traditional high schools should complete two classes every 6 weeks.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	6,049	5,330
SCHOOLS-NON-FORMULA	325	322
Total	6,374	5,652

Oak Crest Middle School

Oak Crest Middle School prides itself on having a highly educated and qualified teaching staff that cares not only about the student's academic development but equally about the student's social and emotional development. Our school is recognized District-wide for having a friendly, caring, nurturing teaching staff that loves working with this age group. We have fun at Oak Crest with our students, as witnessed by the teacher participation in our student versus staff competitions at lunch and by the number of teachers who volunteer to help chaperone dances and other extracurricular activities.

Our parents are very involved in our school. They volunteer in many areas and have raised over \$27,000, which has funded departmental needs and capital improvements to our school. We welcome and count on parent participation. Please feel free to stop by Oak Crest to find out about ways you can become involved in our school.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	63,679	57,419
SCHOOLS-NON-FORMULA	94,979	26,911
Total	158,658	84,330

San Dieguito Academy

San Dieguito Academy (SDA) is a school of choice. It is a comprehensive, public, four-year high school with a student population of 1,611. It is a learning community which encourages active student involvement, leadership, and teamwork. SDA values rigorous academics and personal student attention. Career awareness ties the classroom to the community through our Career Pathways Program. Students volunteer their time in many ways.

Our active Associated Student Body supports many activities for student involvement throughout the year. Academics, media, languages other than English, career interest areas, community service, physical activities, and politics are represented by the many clubs and events on campus. Parents and community members are encouraged to take an active role at SDA. They are members of Site Council, SDA Foundation, Student Success Services, and serve in volunteer capacities.

SDA seeks to form meaningful partnerships with other learning institutions. Many students in their junior and senior years take classes at Mira Costa or Palomar Community Colleges. From the class of 2010, self-reported data showed 33% are attending two-year colleges and 60% are attending four-year colleges, some of which are: University of Arizona, California Institute of the Arts, Carnegie Mellon University, University of Colorado, BYU, Columbia University, Cornell University, Boston University, University of San Diego, New York University, Northwestern University, Occidental College, University of Oregon, Penn State University, Rochester Institute of Technology, University of San Francisco, University of Washington, University of the Pacific, Wellesley College, Williams College, and a variety of colleges within the University of California and Cal State systems.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	121,017	126,690
SCHOOLS-NON-FORMULA	367,063	92,944
Total	488,080	219,634

Sunset High School

Sunset High School is the continuation high school in our district. We have earned full accreditation by the Western Association of Schools and Colleges (WASC) and were named a Model Continuation High School by the California Department of Education for 2003-2008.

Sunset is designed to give extensive help to students in need of flexibility and individualized attention. Ninety percent of our students are involved in one of the 13 support groups that play a large part in the students' readiness to learn. We believe that students must take responsibility for their school progress and their lives. Our goal is to empower them in this process. We learn, grow, and improve alongside our students.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	14,629	11,480
SCHOOLS-NON-FORMULA	11,416	4,709
Total	26,045	16,189

Torrey Pines High School

Torrey Pines High School (TPHS) is rooted in a tradition of excellence, and we are proud of its consistently rigorous and challenging curriculum. Today we offer more class choices than ever before, while making certain that all students have an equal opportunity to succeed. We believe in providing parents and students with the information and the opportunity to make thoughtful and informed decisions for course selection and for students to take personal responsibility for their education.

Students in journalism, science, the arts, and athletics have received recognition in regional, state, and national competitions. We celebrate the fact that more than 1,200 of our students participated in Advanced Placement (AP) testing and that 85 percent of our seniors sat for the SAT college admissions exam. We continue to prepare our students for success and achievement beyond high school.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOLS-FORMULA	207,078	203,114
SCHOOLS-NON-FORMULA	493,921	249,670
Total	700,999	452,784

Human Resources

Associate Superintendent of Human Resources

In the San Dieguito Union High School District, student achievement is our highest priority. Human Resources contributes to the success of our students by recruiting, hiring, training, and developing the best qualified teachers and support staff available.

The Human Resources Department is divided into three key areas: Certificated Personnel (teachers), Classified Personnel (support staff) and Management/Supervisory/Confidential (both classified and certificated). Included in each are recruitment, employment, evaluation, and certification as well as employee benefits.

2011-12 – No Changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DIST ADM ASST SUPT HR	83,575	65,250
PEER ASSISTANCE & REVIEW	26,872	26,838
HUMAN RESOURCES - CLASSIFIED	22,420	11,887
DISTRICT ADM - PROFESSIONAL GROWTH	1,000	500
BLOODBORNE PATHOGEN	100	100
TEACHER CREDENTIALING	4,292	4,300
Total	138,259	108,875

Personnel Commission

The Classified Personnel Office is part of the District's overall Human Resources Division.

All positions in the school district that do not require a teaching or related credential are part of the Classified Service. The jobs are grouped according to job families such as clerical, computer technology, transportation, instructional assisting, nutrition services, and facilities. Classified personnel play an important role supporting our students and our teachers. Most often it is the friendly face of a classified employee that students and parents first see when they come to our schools.

2011-12 – No changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
PERSONNEL COMMISSION	228,999	244,417
FINGERPRINTING	25,042	25,000
Total	254,041	269,417

Contractual Salaries

The funds assigned to teacher salaries are directly associated with the pupil teacher ratio. Although class size is a factor of the pupil-teacher ratio, the two terms are not synonymous since one period of a student's regular school day is set aside for teacher preparation. The calculations in this document are based on the pupil-teacher ratio – total student enrollment divided by the number of classroom teachers, exclusive of categorical programs such as Special Education, Title I, Economic Impact Aid (EIA), and Career Technical Education (CTE).

The contractual pupil-teacher ratio for the fall of 2010-11 was – Middle School (MS) 28 to 1, High School (HS) 29 to 1. This results in an average class size of MS 34 to 1 and HS 35 to 1 exclusive of special education classes. Very few sections were added to facilitate specialized courses and/or to relieve large classes. Additional sections were provided to San Dieguito and Canyon Crest academies to accommodate the four-by-four schedule.

The maximum number of certificated administrators a district may employ is determined by a formula that is based on the type of district and the size of the teaching staff. Included in the administrative formula are teachers who render support services outside the classroom in non-federally funded programs, e.g. Activities Director, Athletic Director, and Beginning Teacher Support and Assessment (BTSA). Excluded from the administrative formula is the time required to manage such federally funded programs as Title I, as well as, pupil personnel services administrators and counseling/guidance staff.

During the 2010-11 school year the Board of Trustees approved additional classified staffing reductions to the General Fund in July 2010 and in January 2011. The reductions included:

Elimination/Reduction of	1.48 FTE	Campus Supervisor/High School
Elimination of	0.25 FTE	Campus Supervisor/Middle School
Elimination of	2.00 FTE	Computer Support Technicians
Elimination of	2.00 FTE	Custodians
Elimination of	2.00 FTE	Locker Room Attendant
Reduction of	0.25 FTE	Locksmith
Elimination/Reduction of	3.49 FTE	Office Assistants
Elimination of	1.00 FTE	Purchasing Assistant

The chart below represents the total of all salaries and benefits charged to the General Fund. This data includes compensation budgeted within some programs included elsewhere in this document, such as Special Education, Transportation, Routine Restricted Maintenance, hourly & extra-curricular programs, or substitutes and overtime in program/department budgets.

	2010-11 Spring Revision	2011-12 Proposed Budget	Variance
CERTIFICATED SALARIES	48,788,193	48,546,701	(241,492)
CLASSIFIED SALARIES	15,990,945	15,833,404	(157,541)
FRINGE BENEFITS	18,819,916	19,768,991	949,075
Total Compensation	83,599,054	84,149,096	550,042

The next two charts represent the total Full Time Equivalent (FTE) certificated and classified positions charged to all funds--General Fund and Special Funds.

Certificated FTE	2010-11 Spring Revision	2011-12 Proposed Budget	Variance
Teachers	484.66	480.53	(4.13)
Pupil Support	36.40	33.50	(2.90)
Administrators	33.00	32.00	(1.00)
Other Certificated	8.51	6.18	(2.33)
Total FTE	562.57	552.21	(10.36)

2011-12 – Site Based changes:

Elimination of	4.13 FTE	Teachers
Elimination of	3.50 FTE	Counselors
Reduction of	0.57 FTE	Athletic Directors
Reduction of	0.20 FTE	BTSA Support Provider
Elimination of	1.00 FTE	Assistant Principal
Increase of	1.00 FTE	Special Education Teacher - SH

Classified FTE	2010-11 Spring Revision	2011-12 Proposed Budget	Variance
Instructional Aides	52.94	51.68	(1.26)
Classified Support	165.39	164.00	(1.39)
Administrator/Supervisory	27.02	21.86	0.00
Clerical/Office Support	106.82	102.75	(4.07)
Other Classified	10.00	9.51	(0.49)
Total FTE	362.17	349.80	(7.21)

2011-12 – Site-Based changes:

Elimination of	1.96 FTE	Office Assistants
Elimination of	1.75 FTE	Secretaries
Elimination of	0.49 FTE	Campus Supervisor/High School

Elimination of	0.26 FTE	Tutoring Center Specialist
Reduction of	0.26 FTE	Health Technician
Increase of	0.25 FTE	Receptionist
Increase of	0.20 FTE	Lead Library Technician

2011-12 – District-Wide Based changes:

Elimination of	1.00 FTE	Accounting Technician
Elimination of	1.00 FTE	Payroll Technician
Elimination of	1.63 FTE	Interpreters for the Hearing Impaired
Increase of	2.00 FTE	Network Technicians

Hourly & Extra-Curricular Salaries

Athletics

The direct cost of supporting an individual sport is based on the salary of the coach, the supplies involved, and the cost of transportation. Indirect expenses include costs associated with maintaining the grounds, facilities and utilities. For the 2010-11 school year there were one-hundred ninety-two (192) District-funded coaches for a total of \$695,488 and one-hundred fourteen (114) Foundation-funded coaches for a total of \$330,804. This equals three-hundred and six (306) coaching salaries. Stipends varied from \$1,334 to \$5,562 depending on the sport and the coach's experience. Transportation costs are the primary responsibility of the site through parent pay, boosters, etc. Currently, any deficit is assumed by the General Fund.

2011-12 – Booster groups increase contribution toward coaching salaries by \$75,000; expenditures will remain flat.

Extra-Curricular & Co-Curricular Programs

The District employed sixty-two (62) coaches. Stipends ranged from \$1,122 to \$5,794 for extra-curricular and co-curricular programs as drama, music, speech, and academic teams. Most of the transportation costs are provided through parent and foundation contributions. Any deficit in the account is currently paid through the General Fund.

2011-12 – Adjust as per contract.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
ATHLETICS	1,180,976	1,175,837
TEACHERS SALARIES	970,300	931,000
GUIDANCE & COUNSELING	110,000	90,000
CUSTODIAL	30,000	40,000
SUBSTITUTES-FORMULA	11,000	6,000
SDFA REIMB	2,890	2,908
DISTRICT BOARD COST	11,678	970
STUDENT ACHIEVEMENT SUPPORT	-	500
SCHOOL ADMIN NON-FORMULA	10,000	-
CAMPUS & NOON SUPVRS	1,900	-
Total	2,316,844	2,246,715

Business Services

Associate Superintendent of Business Services

The Associate Superintendent of Business Services directs and coordinates all business and operational functions of the District including: Facilities (construction, maintenance and operations), Finance, Nutrition Services, Planning and Financial Management Services, Purchasing and Warehousing, Risk Management, and Transportation. The Associate Superintendent of Business Services has fiscal responsibility for the District's General Fund as well as thirteen special funds.

2011-12 – No changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DIST ADM ASST SUPT BUSINESS	271,100	231,100
Total	271,100	231,100

Planning & Financial Management

The Planning and Financial Management Department is responsible for the District's internal auditing and planning program, including Mello Roos bond and tax collection for facility project funding. The department conducts examinations of internal controls and recommends improvements to financial systems and to operational processes. Planning functions include the development and update of the master plan, analyzing enrollment trends, identification of funding sources, and coordination of land acquisition, construction and modernization activities. The department works closely with the District's architects and site staff to ensure that there are adequate school and support facilities to house and educate students of the District.

Planning

Building on the vision of the Long-Range Facilities Task Force, a steering committee was created to facilitate implementation of the 21st Century Learning Environment. Site committees comprised of principals, teaching staff, students, parents, and community members were created for all nine schools and paired with one of four architectural firms selected to develop site master plans that will guide future construction and modernization. Site master plans are expected to be complete and available for presentation in the Fall of 2011.

The District completed work on two major solar energy installations at La Costa Canyon High School and Canyon Crest Academy this year. The systems produce about 75% of the energy required at peak demand and will ultimately result in substantial cost savings. Not only were the installations economically viable, but energy consumption and production data is being integrated into renewable energy curriculum. The Solar Projects Budget below reflects the District's debt service on the bonds used to fund the projects. Utility savings and incentives which offset this cost are budgeted elsewhere.

The Performing Arts Complex at San Dieguito Academy is nearly complete and will open for the start of the Fall, 2011 school year. The performing arts complex will house a theatre wing and a music wing. The theatre portion will have a 200 seat flexible "black box" venue with audience and student support space, including a scenery classroom. The theatre will open through a set of double doors out on to an outdoor amphitheatre stage large enough to hold the school band, playing to a natural grass amphitheatre that can seat an audience in excess of 500.

The music wing will contain a music rehearsal classroom that can seat an orchestra of up to 60 students surrounded by practice rooms, a music storage room, recording room, and a music office. The wing will also house a midi classroom.

Financial Management

The department continues to conduct examinations of internal controls and recommends improvements to financial systems and to operational processes. The student activity funds

audit program has been developed and examinations have started to take place at school sites. In 2011-12 the department looks forward to working with the District’s external auditor to examine all school sites.

The department completed performance and financial audits at the request of Human Resources and Educational Services, resulting in ongoing improvements to the programs and processes.

2011-12 – No changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DIRECTOR FACILITIES PLANNING/SERV	9,955	11,780
SOLAR PROJECTS	1,648,118	1,667,706
Total	1,658,073	1,679,486

Finance

The Finance Department has three areas of responsibility: payroll, budgeting, and accounting. San Dieguito Union High School District maintains fourteen separate funds including general fund, adult education, nutrition services, special reserve, developer fees, building funds and others. In 2009-10 more than 5,400 commercial warrants were processed for all the funds. In addition, over 300 revolving cash fund checks were issued, and approximately 16,200 payroll checks/stubs were prepared and distributed.

Drastic cuts to state funding and the District's transition to Basic Aid has led to a higher level of budget analysis and monitoring. The Finance Department has provided new, more timely and user-friendly budget reports to sites and departments in order to assist with budget analysis. This on-going process will continue in 2011-2012 to ensure sites and departments stay within budget. In addition, the Finance Department continues to evaluate processes for cost-effectiveness.

2011-12 – Reduction of 1.0 FTE Payroll Technician.

Loss of one-time Federal Jobs and American Recovery and Reinvestment Act (ARRA) funds which were used to offset certificated salaries charged to the General Fund which transfer through the Finance Department result in a net decrease to the budget.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DIST ADM FISCAL SERVICES	329,082	292,952
MANDATED COSTS	30,000	20,000
DIST ADM SUPERINTENDENT	15,000	20,000
Total	374,082	322,452

Purchasing & Warehouse

The responsibilities of the Purchasing Department include negotiating and securing pricing to acquire goods & services District-wide, conducting competitive bids, and negotiating terms and conditions of various agreements. The Warehouse staff is responsible for receiving deliveries at a central warehouse, delivering equipment and supplies to school sites, and fulfilling the District's mail receipt and delivery functions. As needed, the Warehouse staff also assists with other District activities such as obsolete equipment & textbook surplus sales, record retention housing & shredding, and testing & other school material distribution. In 2010-11, the Purchasing and Warehouse staff handled approximately 2,800 purchase orders, 170 contracts, and 13 bids totaling \$20,510,430.00 worth of goods and services to the District.

The pilot purchasing card program initiated in March of 2010 was extended to the Maintenance & Operations Department for 2010-11. The availability of the purchasing card in that department significantly reduced the number of open purchase orders generated and provided greater flexibility in procuring supplies. The Purchasing Department's Instant Money Checking Account was also eliminated due to beneficial outcome of utilizing the purchasing card. As the purchasing card program proves more successful, it will be slowly expanded to other sites and departments in 2011-12 to replace petty cash and many other open purchase orders.

2011-12 – No Changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DIST ADM DIRECTOR OF PURCHASING	94,550	104,274
MICROFILMING	16,500	16,650
DISTRICT ADM – WAREHOUSE	16,450	19,250
GENERAL SUPPLIES	1,500	1,500
Total	129,150	141,674

Risk Management

Risk Management works closely with site and District administrators, reviews current District practices and implements or improves existing programs and practices to ensure the safety and security of students at school and employees in the workplace. The activities include coordinating workers' compensation, property, and liability claims and implementing cost reduction and loss prevention programs. The District will continue to pool its resources with 69 San Diego/Imperial County districts and charter schools in the Risk Management JPA for the purpose of providing cost-effective insurance coverage for workers' compensation, property, and liability.

The District has greatly reduced the number and cost of workers' compensation claims over the last ten years. The continued successes in this program have resulted in significant savings over the past four years. Improved claim performance has resulted in excess equity in the District's self insurance funds held at the JPA. In 2010-11, \$86,633 in equity will be returned to the unrestricted general fund from the workers' compensation self insurance fund and \$68,830 will be returned to the deductible loss fund from the property & liability self insurance fund.

Additionally, Risk Management has oversight of the contracts with law enforcement agencies to provide school resource officers assigned to District schools. Program cost for 2010-11 was \$53,300 paid entirely from the General Fund.

2011-12 – Liability and property insurance premiums premium will be flat. Decrease in Workers Compensation premium.

School Resource Officer Program will be eliminated.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
RISK MANAGEMENT SERVICES	587,400	590,150
OTHER OUTGO	20,000	20,000
Total	607,400	610,150

Operations

The Operations Department is comprised of Maintenance, Grounds and Custodial Services. We have dedicated our department's mission statement to providing and maintaining the best facilities, services and response time possible in support of the educational process.

Additionally, this department is responsible for overseeing the District's construction projects (including new construction and modernization projects), deferred maintenance and the integrated pest management programs.

Our staff manages a District-wide energy conservation program, a recycling program and the District's storm water management plan. We are proud to report that as a part of our ongoing efforts to protect the environment, we are adopting eco-friendly products and applications each day!

Maintenance

The Maintenance Department currently is staffed by 17 maintenance personnel. The department is responsible for the maintenance of over 150 buildings and related equipment and continues to process over 7,000 work orders per fiscal year.

2011-12 – No Changes.

Grounds

The Grounds Department currently is staffed by 16 grounds workers responsible for maintaining over 300 acres of landscaped areas and athletic playing fields District-wide.

2011-12 – No Changes.

Custodial

The Custodial Department is currently staffed by 52 custodians. This department is responsible for the cleaning, trash, recycling, indoor air quality, and integrated pest management for over 1.4 million square feet of space.

2011-12 – Custodial costs will increase due primarily to increased costs of paper products and trash liners.

Utilities

The cost of utilities continues to fluctuate with market conditions. Though drought restrictions were lifted in California, the cost of water remains at drought level rates and this department will need to meet the challenge of greening the fields while continuing to be conservative with both resources and budget. Solar energy projects were completed in January of 2011 at La Costa Canyon High School and Canyon Crest Academy. Each system will generate one (1) megawatt of power, which should result in an energy costs savings of approximately \$650,000. That savings, combined with the California Solar Incentive of \$930,000 will be used towards

repayment of the project construction costs. The project is self-sustaining and anticipated to result in net savings to the District at some point in the future.

2011-12 – No changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
MAINTENANCE	808,889	776,200
GROUNDS	637,563	641,948
CUSTODIAL	404,400	438,400
OPERATIONS D.O.	15,000	10,000
UTILITIES	2,437,172	2,300,152
ENERGY MANAGEMENT	22,361	-
FIELD USE - MISC.	39,788	-
PEPSI – MAINTENANCE	1,441	-
Total	4,366,614	4,166,700

Transportation

The San Dieguito Transportation Department is currently staffed by 63 school bus drivers, bus aides and support staff. We transport 1,200 Home-To-School students and approximately 160 special needs students each day, driving over 700,000 miles annually. In addition to 55 school buses, our Vehicle Maintenance Staff is also responsible for maintaining the District's 50 fleet vehicles and more than 200 pieces of equipment. This year, we performed over 1,600 sports and activity bus trips.

During 2010-2011, our District qualified to receive a State Lower Emissions grant that allows us to replace one old diesel school bus with a brand new one for a small matching payment. The new bus employs the latest emissions technology that reduces pollution and helps us keep the air clean. We are contracting with a local biofuel company to begin using alternative fuels in our diesel engines that will burn cleaner and reduce overall dependence on fossil fuels.

2011-12 – Labor rates used to calculate charges for bus services for District and outside customers will be revised upward in the upcoming year.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
TRANSPORTATION-SPECIAL ED	2,603,005	2,767,835
TRANSPORTATION - HOME TO SCHOOL	1,221,684	1,197,473
22ND AGRI. DISTRIST NON-COOP	84,225	84,225
I/A PRIVATE CONTRACTOR	70,000	50,796
NON COOP OTHER MILES	20,000	20,000
Total	3,998,914	4,120,329

Board of Trustees & Superintendent

Board of Trustees

The San Dieguito Union High School District is governed by a five member Board of Trustees. The Trustees serve four-year terms, with elections occurring every two years. The Board meets regularly in open session to establish the unifying vision for the District’s educational programs, provide oversight of the District’s budget, administrative and human resource functions, and set District policy. The Board is also responsible for appointing the Superintendent.

The District Board budget covers expenses which are the responsibility of the Board of Trustees, such as annual audit costs and certain legal expenses. This budget also covers the District’s contribution to the San Diego County Registrar of Voters in years when there are board elections.

2011-12 – District election expenditures have been adjusted to reflect non-election year costs.

Superintendent

The Superintendent is directly responsible to the Board of Trustees to carry out its vision and policies. The Superintendent is the liaison between the Board and the District, communicating regularly with the Board on matters requiring their action so they may make informed decisions. The Superintendent acts as the District’s chief executive officer, overseeing all school and District operations. This includes ensuring all staff have a continuous focus on student achievement, developing curriculum and contemporary educational practices in cooperation with certificated staff, ensuring a safe educational environment, enforcing attendance and student discipline policies, appointing high quality staff, submitting periodic budget reports to the Board, establishing administrative regulations, and being responsive to the community.

2011-12 – No changes.

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
DISTRICT BOARD COST	111,550	77,200
DIST ADM SUPERINTENDENT	42,200	38,350
Total	153,750	115,550

2011-12 Special Fund Budgets

Adult Education Fund, 11-00

Adult education provides lifelong educational opportunities and services to over 5,000 adult learners. The Adult Education program provides multiple levels of ESL (English as a Second Language) classes at numerous school and community sites within the district. In addition, citizenship classes are available for those students who want to obtain their citizenship. Adults may earn a High School Diploma or GED certificate through the Adult School. Classes in art, exercise and writing are provided for older adults. The Adult School includes a Parent Participation Pre-School as well. The Community Education component addresses the unique needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as citizens, workers, family members, and consumers of goods and services.

2011-12 – No changes.

	2010-11 Estimated	2011-12 Proposed
Income	995,426	918,265
Expenditures	1,007,659	870,424
Surplus (Deficit)	(12,233)	47,841
Beginning Balance	13,553	1,320
Ending Balance	1,320	49,161

Further detail on Adult Education program expenses continues on the next page:

Resource	2010-11 Spring Revision	2011-12 Proposed Budget
SCHOOL ADMINISTRATION	345,468	375,923
UNRESTRICTED RESOURCES	235,025	215,874
ADULT ED: ADULT BASIC ED & ESL	124,616	121,040
ADULT ED: ENG LIT & CIVICS EDUC	64,163	21,949
AD ED DHS CITIZEN PREP PROG	98,594	-
AD ED SENIOR CLASS	43,495	34,602
AD ED P'NT PARTICIP	42,590	42,781
ADULT ESL ED-321 SERVICES	10,986	12,860
AD ED COOKING CLASS	9,000	10,000
AD ED GOLF	9,000	9,000
AD ED GED	8,041	8,515
ONLINE COURSES	8,000	8,000
AD ED FLOWER ARRANGEMENT	3,000	3,000
AD ED CERAMICS	3,146	3,750
AD ED FEES	1,000	1,800
AD ED TENNIS	1,200	1,000
AD ED COMPUTER CLASS	335	330
Total	1,007,659	870,424

Nutrition Services Fund, 13-00

The Nutrition Services Department is a self-supporting fund with a \$3.1 million budget. The department administers the National School Lunch Program at all 9 District schools. The department employs 61 people including a Director, Nutrition Specialist, and 8 site supervisors as well as an Administrative Secretary and various food production and service workers. Labor and food are the department's major expenses. Federal and state reimbursement revenues are supplemented in a variety of ways including a la carte sales, catering sales, elementary school district meal sales, and snack and beverage vending commissions.

Nutrition Services successfully partnered with an ROP program at Canyon Crest Academy and helped open The Nest in 2009. The collaboration teaches business skills to students, who make many of the operating decisions in running this student café. The concept will be expanded to other school sites in 2011-12, with the remodeling of the Mustang Center at San Dieguito Academy and another space at Torrey Pines High School. Not only are the student café concepts providing healthy, nutritious meals that are appealing to students, but they also provide collaboration spaces for the 21st Century Learning Environment.

The partnership between SDUHSD and the Del Mar Union School District will end after June 30, 2011. District staff has not had the opportunity to revise the budget to reduce staffing and supply costs associated with that program. The fund budget will be revised after careful study of the impact from the loss of the program. The fund has sufficient reserves to cover any anticipated shortfall in revenue.

2011-12 – Reimbursable meal price to remain at \$3.75. Staffing changes associated with the Del Mar program are anticipated along with additional staff to oversee the student cafes at SDA and TPHS.

	2010-11 Estimated	2011-12 Proposed
Income	3,070,800	3,074,500
Expenditures	3,172,552	3,193,788
Surplus (Deficit)	(101,752)	(119,288)
Beginning Balance	769,631	667,879
Ending Balance	667,879	548,591

Deferred Maintenance Fund, 14-00

This fund is established to pay for repair and replacement of major facility systems such as roofs, heating & ventilation systems, doors, carpet, paint, etc. that are subject to wear and tear over time. Deferred Maintenance became a Tier III program in 2009-10 and was cut as part of the Fair Share reductions targeted at Basic Aid district. Both the State and District contributions were eliminated under the Tier III flexibility provisions.

It is important to note, however, that the deferred maintenance needs continue to be critical to the operations of our facilities. Projects that were previously funded by the Deferred Maintenance Fund have been shifted to the Facilities budget in the Unrestricted General Fund (See [Facilities Maintenance](#) section).

	2010-11 Estimated	2011-12 Proposed
Income	163	100
Expenditures	76,875	-
Surplus (Deficit)	(76,712)	100
Beginning Balance	100,912	24,200
Ending Balance	24,200	24,300

Pupil Transportation Equipment Fund, 15-00

This fund was created for the purpose of accounting separately for income and expenses related to the acquisition of pupil transportation equipment. The largest revenue item that is deposited in this fund is from the rental of buses to the 22nd District Agricultural Association for use during the San Diego County Fair. Other sources include revenue earned from performing field trips for community groups, and maintenance agreements with the local YMCA and the Carlsbad Unified School District.

	2010-11 Estimated	2011-12 Proposed
Income	49,600	24,700
Expenditures	67,200	-
Surplus (Deficit)	(17,600)	24,700
Beginning Balance	45,254	27,654
Ending Balance	27,654	52,354

Special Reserve Other Than Capital Outlay, 17-42

The purpose of this fund is to supplement the opening of new schools and possibly other post employment benefit (OPEB) obligations. This fund is considered an unrestricted reserve and can be called upon to meet the District's minimum reserve requirements. It is the District's intent to place these funds into an OPEB trust once it is fiscally able to do so.

	2010-12 Estimated	2011-12 Proposed
Income	65,000	20,000
Expenditures	-	-
Surplus (Deficit)	65,000	20,000
Beginning Balance	2,410,738	2,475,738
Ending Balance	2,475,738	2,495,738

Building Fund, 21-09

This fund is used exclusively to account for one-time income from North City West JPA. The balance will diminish until funds are depleted.

	2010-11 Estimated	2011-12 Proposed
Income	90,000	2,500
Expenditures	-	80,000
Surplus (Deficit)	90,000	(77,500)
Beginning Balance	150,812	240,812
Ending Balance	240,812	163,312

Capital Facilities, 25-18

Used for developer fees generated by agreements before 1987, this is a dwindling resource fund.

	2010-11 Estimated	2011-12 Proposed
Income	17,166	12,000
Expenditures	483,900	357,914
Surplus (Deficit)	(466,734)	(345,914)
Beginning Balance	880,004	413,270
Ending Balance	413,270	67,356

Capital Facilities, 25-19

Used for developer fees collected after 1987 and before many of the currently established Mello-Roos districts were formed. The use of these funds is limited to capital expenditures related to enrollment growth.

	2010-11 Estimated	2011-12 Proposed
Income	334,451	330,000
Expenditures	674,013	675,500
Surplus (Deficit)	(339,562)	(345,500)
Beginning Balance	1,112,400	772,838
Ending Balance	772,838	427,338

County School Facilities Fund, 35-00

This fund is used exclusively to account for income from the State for construction of school facilities.

	2010-11 Estimated	2011-12 Proposed
Income	1,861,862	10,000
Expenditures	6,489,348	-
Surplus (Deficit)	(4,627,486)	10,000
Beginning Balance	6,002,823	1,375,337
Ending Balance	1,375,337	1,385,337

Special Reserve for Capital Projects, 40-00

This fund is being used by the TPHS Foundation for architectural expenses relating to the Visual Performing Arts Center at TPHS. This fund balance will decline until all funds are depleted.

	2010-11 Estimated	2011-12 Proposed
Income	375,250	-
Expenditures	375,000	-
Surplus (Deficit)	250	-
Beginning Balance	25,716	25,966
Ending Balance	25,966	25,966

Self-Insurance Fund, 67-16

This fund is used as an escrow account for funds generated as a result of participation in the insurance waiver program for certificated staff. The balance in this fund grows until a distribution is agreed upon between the District and the San Dieguito Faculty Association.

	2010-11 Estimated	2011-12 Proposed
Income	140,000	141,000
Expenditures	458,573	-
Surplus (Deficit)	(318,573)	141,000
Beginning Balance	398,922	80,349
Ending Balance	80,349	221,349

Other Post Employment Benefits Fund, 67-17

This fund is used as an escrow account to fund the annual “pay-as-you-go” amount for Other Post Employment Benefits (OPEB). The General Fund makes contributions to this fund and then premiums are paid from this account. Assets do not count toward the unfunded OPEB liability as the funds are not held in a special trust.

	2010-11 Estimated	2011-12 Proposed
Income	500,000	551,000
Expenditures	675,638	715,782
Surplus (Deficit)	(175,638)	(164,782)
Beginning Balance	(2,810,332)	(2,985,970)
Ending Balance	(2,985,970)	(3,150,752)

Deductible Insurance Loss Fund, 67-30

This fund is used to pay deductible amounts on insurance claims and to pay for repairs and reimbursements when claims are not made to insurance providers. Income is derived from either inter-fund transfers from the General Fund or when surplus equity is released from the Risk Management JPA.

	2010-11 Estimated	2011-12 Proposed
Income	20,000	20,750
Expenditures	50,000	50,000
Surplus (Deficit)	(30,000)	(29,250)
Beginning Balance	131,871	101,871
Ending Balance	101,871	72,621