

**SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**SPECIAL MEETING  
BUDGET WORKSHOP**

A Special Meeting of the Governing Board of the San Dieguito Union High School District has been called as follows:

DATE: Tuesday, September 27, 2005

PLACE: District Office – Conference/Board Room – Suite 101  
710 Encinitas Boulevard  
Encinitas, CA 92024

TIME: 12:30 p.m.

Items to be transacted will be limited to the following:

1. Call To Order – 12:30 p.m.
2. Public Comments Regarding Closed Session Items
3. **Closed Session – 12:35 p.m.**
  - a. To consider personnel issues, pursuant to Government Codes sections 11126 and 54957 (limited to consideration of the appointment, employment, evaluation of performance, discipline/release, dismissal of a public employee or to hear “complaints or charges brought against such employee by another person or employee unless the employee requests a public session”).

**1:00 p.m. – REGULAR MEETING**

**DISCUSSION/ACTION ITEMS**

REVIEW OF 2004-05  
ACTUALS

4.

REVIEW OF 2005-06  
DISTRICT GENERAL FUND /  
FALL REVISION

5.

DISCUSSION OF BUDGET  
CHALLENGES

6.

ADJOURNMENT

7.


# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** September 15, 2005

**BOARD MEETING DATE:** September 27, 2005

**PREPARED BY:** Eric J. Hall, Assoc. Superintendent/Business Services & David R. Bevilaqua, Executive Director of Finance 

**SUBMITTED BY:** Peggy Lynch, Ed.D.  
Superintendent

**SUBJECT:** REVIEW 2004-05 ACTUALS ALL FUNDS &  
2005-06 DISTRICT GENERAL FUND FALL REVISION

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### EXECUTIVE SUMMARY

The Board of Trustees approved the Adopted Budget for 2005-06 on June 23, 2005, before the budget for the State of California was approved, and before the books were closed for 2004-05. At that time certain assumptions were made and reviewed in the executive summary for the Adopted Budget. Some of these "guesstimates" included projected Average Daily Attendance [ADA], COLA applied to the Revenue Limit, the amount of the deficit reduction, estimates for salary and benefit increases, staffing for projected enrollment, and an anticipated increase in the district rate for STRS.

Since the adoption of the District budget, the state has adopted a budget and we have an ending balance for 2004-05, based on unaudited actuals. Included in the Fall Budget Revision for 2005-06, are the major changes since Board action of June 23, 2005.

- Attachment A - This shows a comparison for 2004-05 between the General Fund Spring Budget Revision and Unaudited Actual balances for income, expenditures and the ending fund balance. The ending balance for 2004-05 [and the beginning balance for 2005-06] is up \$1.2 million.
- Attachment B – This shows the same comparison as Attachment A, for all the Special Funds of the district.
- Attachment C – The enrollment projection prepared March 2005 anticipated 12,154. This attachment shows the enrollment numbers as of September 16, 2005 at 12,176, an increase of 22 students. After review of enrollment, there has been no adjustment to the anticipated P-2 ADA, of 11,636.

**AGENDA ITEM:** 1-2

- Attachment D – This is a draft the General Fund Summary for the Fall Revision, 2005. Included in this Summary are changes to revenue and expenditures. The major changes are:
  - Income - Revenue Limit has been adjusted to reflect COLA and deficit reduction of 5.61%, an increase of 0.37% over the adopted budget, 5.24%. State income has been decreased by \$656,000 due to technical corrections.
  - Expenditures - COLA for salaries has been increased by 0.37%, from 5.24% to 5.61% for all employees. Other major changes:
    - Certificated salaries (1000) – increase about 3.0 FTE, \$250,000
    - Benefits (3000) – reduced by \$900,000 due to reduction in projected STRS rate from 10.25% to 8.25%
  - Ending balance as of June 30, 2006 - \$6,112,493.
  - The First Interim Budget Report and Certification will be presented to the Board at the December 2005, board meeting. Changes that occur between the Fall Revision and October 31, 2005, will be included.

Summary:

Events have occurred since the district budget was adopted June 23, 2005: the State Budget has been approved; district books are closed as of June 30, 2005, giving an unaudited beginning balance for 2005-06; enrollment projections have been reviewed; salary and benefit estimates for 2005-06 have been updated.

Ideas and suggestions will be discussed at the budget workshop to address ongoing budget challenges.

**San Dieguito Union High School District**  
**Business Services Division**  
**Finance Department**  
**2004-05 General Fund Unaudited Actuals**  
**ENDING BALANCES**

A

**As of September 14, 2005**

	Spring Revision Total	Unaudited Actuals		
		Unrestricted	Restricted	Total
<b>INCOME</b>				
Revenue Limit	64,609,557	63,610,401	1,862,084	65,472,485
Federal	3,524,940	12,404	2,865,423	2,877,827
Other State	7,647,806	2,910,983	4,960,667	7,871,650
Local	7,757,768	2,324,504	5,494,792	7,819,295
Transfers Out/In	25,500	(4,684,962)	4,719,337	34,375
<b>Total Income</b>	<b>83,565,571</b>	<b>64,173,330</b>	<b>19,902,303</b>	<b>84,075,633</b>
<b>PROJECTED EXPENDITURES</b>				
Certificated Salaries	42,212,061	36,944,649	5,676,150	42,620,800
Classified Salaries	15,963,084	10,347,693	5,593,436	15,941,129
Employee Benefits	15,952,263	12,824,253	3,645,780	16,470,033
Books & Supplies	9,410,769	2,250,397	1,775,747	4,026,144
Services & Operating Expenses	7,647,345	5,400,269	1,399,347	6,799,616
Capital Outlay	415,155	46,514	196,348	242,862
Other Outgo	149,556	(547,136)	507,893	(39,243)
Estimated Unspent	(5,000,000)	0	0	0
<b>Total Expenditures</b>	<b>86,750,233</b>	<b>67,266,640</b>	<b>18,794,701</b>	<b>86,061,341</b>
Income (-) Expenditures	(3,184,662)	(3,093,310)	1,107,602	(1,985,709)
<b>FUND BALANCE, RESERVES:</b>				
<b>Beginning Balance - July 1</b>	<b>14,257,218</b>	<b>12,269,351</b>	<b>1,987,867</b>	<b>14,257,218</b>
Audit Adjustment	0	0		0
<b>Actual Beginning Balance</b>	<b>14,257,218</b>	<b>12,269,351</b>	<b>1,987,867</b>	<b>14,257,218</b>
<b>Ending Balance - June 30</b>	<b>11,072,556</b>	<b>9,176,041</b>	<b>3,095,469</b>	<b>12,271,510</b>
<b>COMPONENTS OF ENDING BALANCES:</b>				
Revolving Cash Fund	30,000	30,000	0	30,000
Stores Inventory	80,000	63,205	0	63,205
Recommended Reserve - 4.5%	4,128,760	3,872,724	0	3,872,724
Lease Purchase Commitments	0	0	0	0
Other Commitments *	275,000	0	0	0
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>6,558,796</b> 7.15%	<b>5,210,112</b>	<b>3,095,469</b>	<b>8,305,580</b> 9.65%

\* Other Commitments include designated funds unavailable for current expenditures district-wide; this includes carry-over balances for site formulas budgets, gifts and donations.

**San Dieguito Union High School District  
Business Services Division  
Finance Department**

B

**SPECIAL FUNDS**

**2004-2005 BALANCE SUMMARY**

	Adult Ed. Fund 11-00 Estimated	Adult Ed. Fund 11-00 Unaudited Actual	Cafeteria Fund 13-00 Estimated	Cafeteria Fund 13-00 Unaudited Actual	Deferred Maint. Fund 14-00 Estimated	Deferred Maint. Fund 14-00 Unaudited Actual	Sp. Res. w/o Cap. Out. Fund 17-42 Estimated	Sp. Res. w/o Cap. Out. Fund 17-42 Unaudited Actual
INCOME	1,592,097	1,397,169	2,808,730	2,769,865	444,409	450,938	20,000	24,982
EXPENDITURES	1,643,730	1,477,238	2,914,061	2,809,468	936,951	937,926	0	0
Expenditures (over)/under Revenue	(51,633)	(80,069)	(105,331)	(39,603)	(492,542)	(486,989)	20,000	24,982
FUND BALANCE, RESERVES: Beginning Balance - July 1	327,578	327,578	305,174	305,174	1,175,702	1,175,702	1,221,314	1,221,314
Ending Balance - June 30 Reserve for economic uncertainty	275,945	247,509	199,843	265,571	683,160	688,713	1,241,314	1,246,296

	Building Fund 21-09 Estimated	Building Fund 21-09 Unaudited Actual	Cap. Fac. Fund 25-18 Estimated	Cap. Fac. Fund 25-18 Unaudited Actual	Cap. Fac. Fund 25-19 Estimated	Cap. Fac. Fund 25-19 Unaudited Actual	SSBF & Lease/Purch Fund 30-00 Estimated	SSBF & Lease/Purch Fund 30-00 Unaudited Actual
INCOME	200,000	206,923	508,669	496,999	970,000	1,399,627	0	0
EXPENDITURES	16,281,060	15,156,581	1,133,216	1,039,512	3,717,911	2,746,717	0	0
Expenditures (over)/under Revenue	(16,081,060)	(14,949,658)	(624,547)	(542,513)	(2,747,911)	(1,347,090)	0	0
FUND BALANCE, RESERVES: Beginning Balance - July 1	17,672,558	17,672,558	2,941,861	2,941,861	3,918,547	3,918,547	936	936
Ending Balance - June 30 Reserve for economic uncertainty	1,591,498	2,722,900	2,317,314	2,399,348	1,170,636	2,571,457	936	936

	SSF Fund 35-00 Estimated	SSF Fund 35-00 Unaudited Actual	Spec Res Cap. Proj Fund 40-00 Estimated	Spec Res Cap Proj Fund 40-00 Unaudited Actual	Self Ins. Fund 67-16 Estimated	Self Ins. Fund 67-16 Unaudited Actual	Deduct. Ins. Loss Fund 67-30 Estimated	Deduct. Ins. Loss Fund 67-30 Unaudited Actual
INCOME	150,000	236,601	500,200	29,526	0	0	25,000	3,708
EXPENDITURES	17,661,177	18,697,745	20,200	37,582	0	0	30,000	36,528
Expenditures (over)/under Revenue	(17,511,177)	(18,461,145)	480,000	(8,056)	0	0	(5,000)	(32,820)
FUND BALANCE, RESERVES: Beginning Balance - July 1	21,789,840	21,789,840	9,147	9,147	0	0	183,001	183,001
Ending Balance - June 30 Reserve for economic uncertainty	4,278,663	3,328,695	489,147	1,091	0	0	178,001	150,181

9/14/05

B

SAN DIEGUITO UNION HIGH SCHOOL DISTRICT  
BUSINESS SERVICES  
2005-06 ENROLLMENT (UNDUPLICATED)

C

SCHOOL/DATE	Enrollment Projection	30-Aug	31-Aug	1-Sep	2-Sep	9-Sep	16-Sep
Carmel Valley	1,262	1,261	1,254	1,269	1,262	1,264	1,266
Diegueno	940	942	943	946	950	959	962
Earl Warren	559	563	561	568	564	571	570
Oak Crest	993	969	968	979	980	981	982
Canyon Crest Academy	879	849	851	856	856	859	859
La Costa Canyon	2,590	2,584	2,615	2,601	2,612	2,666	2,671
North Coast	175	82	84	86	85	88	94
San Dieguito Academy	1,500	1,501	1,473	1,467	1,487	1,491	1,491
Sunset	160	129	133	140	142	150	154
Torrey Pines	3,096	3,204	3,173	3,176	3,183	3,169	3,127
<b>TOTAL</b>	<b>12,154</b>	<b>12,084</b>	<b>12,055</b>	<b>12,088</b>	<b>12,121</b>	<b>12,198</b>	<b>12,176</b>

Enrollment By Grade as of September 16, 2005 (THIRD WEEK)

SCHOOL/GRADE	7th	8th	9th	10th	11th	12th	TOTAL
Carmel Valley	646	620					1,266
Diegueno	456	506					962
Earl Warren	277	293					570
Oak Crest	469	513					982
Canyon Crest Academy			441	418			859
La Costa Canyon			645	651	718	657	2,671
North Coast			11	31	20	32	94
San Dieguito Academy			407	371	367	346	1,491
Sunset			18	52	52	32	154
Torrey Pines			662	709	937	819	3,127
<b>TOTAL</b>	<b>1848</b>	<b>1932</b>	<b>2184</b>	<b>2232</b>	<b>2094</b>	<b>1886</b>	<b>12,176</b>

	Opening DATE	Day	3rd Week	Opening DATE	Day	3rd Week
September 8, 1980	5,290		5,609	7-Sep-93	7,298	7,412
September 14, 1981	5,251		5,685	8-Sep-94	7,521	7,729
September 13, 1982	5,654		5,875	5-Sep-95	7,793	8,045
September 12, 1983	5,865		6,034	5-Sep-96	8,709	8,845
September 4, 1984	6,111		6,228	3-Sep-97	9,164	9,242
September 3, 1985	6,250		6,447	8-Sep-98	9,363	9,561
September 2, 1986	6,329		6,673	7-Sep-99	9,865	9,976
September 8, 1987	6,601		6,781	5-Sep-00	10,187	10,430
September 6, 1988	6,521		6,683	4-Sep-01	10,671	10,912
September 5, 1989	6,590		6,759	3-Sep-02	11,081	11,345
September 4, 1990	6,728		6,935	2-Sep-03	11,480	11,689
September 3, 1991	6,814		7,003	30-Aug-04	11,844	11,978
September 8, 1992	7,126		7,269	<b>30-Aug-05</b>	<b>12,084</b>	<b>12,176</b>

**SAN DIEGUITO ADULT SCHOOL - THIRD WEEK ENROLLMENT**

1979 - 1,179	1987	2,973	1995	3,142	2003	3,521
1980 - 1,527	1988	4,026	1996	3,203	2004	2,936
1981 - 1,702	1989	3,650	1997	2,932	<b>2005</b>	<b>2,450</b>
1982 - 1,881	1990	3,800	1998	3,133		
1983 - 1,553	1991	3,820	1999	3,112		
1984 - 1,194	1992	3,305	2000	3,282		
1985 - 1,431	1993	3,638	2001	3,725		
1986 - 1,776	1994	3,423	2002	3,759		

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**General Fund Revenue & Expenditures - 2005-06 Fall Revision Budget**

	2004-05 Unaudited Actual TOTAL	2005-06 Adopted TOTAL	2005-06 Fall Revision		
			UNRESTRICTED	RESTRICTED	TOTAL
<b>PROJECTED INCOME</b>					
Revenue Limit	65,472,485	68,822,667	67,281,310	1,900,000	69,181,310
Federal Income	2,877,826	2,734,190	0	2,734,190	2,734,190
Other State Income	7,871,650	7,161,946	2,452,538	4,135,058	6,587,596
Local Income	7,819,297	7,858,014	1,778,479	6,121,514	7,899,993
Transfers	34,375	25,500	(6,082,288)	6,107,788	25,500
<b>TOTAL PROJECTED INCOME</b>	<b>84,075,633</b>	<b>86,602,317</b>	<b>65,430,039</b>	<b>20,998,550</b>	<b>86,428,589</b>
<b>PROJECTED EXPENDITURES</b>					
Certificated Salaries	42,620,800	45,504,599	39,845,232	5,912,758	45,757,990
Classified Salaries	15,941,129	16,132,867	10,469,806	5,612,439	16,082,245
Benefits	16,470,033	17,612,344	13,023,471	3,596,832	16,620,303
Books & Supplies	4,026,144	5,187,558	2,881,477	2,389,757	5,271,234
Services & Operating Expenses	6,799,616	8,089,721	6,111,894	2,204,870	8,316,764
Capital Outlay	242,862	446,181	167,502	288,679	456,181
Other Outgo	(39,243)	82,889	(505,976)	588,865	82,889
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>86,061,341</b>	<b>93,056,159</b>	<b>71,993,406</b>	<b>20,594,200</b>	<b>92,587,606</b>
Estimated Unspent as of June 30, 2005	0	0	0	0	0
Expenditures (over/under) Revenue	(1,985,708)	(6,453,842)	(6,563,367)	404,350	(6,159,017)
<b>FUND BALANCE, RESERVES:</b>					
<b>Beginning Balance - July 1</b>	14,257,218	11,072,556	9,176,041	3,095,469	12,271,510
Audit Adjustment/Restatements	0	0	0	0	0
Adjusted Beginning Balance	14,257,218	11,072,556	9,176,041	3,095,469	12,271,510
<b>Projected Ending Balance - June 30</b>	12,271,510	4,618,714	2,612,674	3,499,819	6,112,493
<b>COMPONENTS OF THE ENDING BALANCE:</b>					
Revolving Cash Fund 9130	30,000	30,000	30,000		30,000
Stores Inventory 9320	80,000	80,000	80,000		80,000
Recommended Min Reserve (4.5%)	3,872,760	4,187,527	4,166,442		4,166,442
Other Commitments	275,000	275,000	275,000		275,000
<b>Total Components</b>	<b>4,257,760</b>	<b>4,572,527</b>	<b>4,551,442</b>		<b>4,551,442</b>
RESERVE FOR ECONOMIC UNCERTAINTIES	8,013,750 9.31%	46,187 0.05%	(1,938,768)	3,499,819	1,561,051 1.69%

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