



**Union High School District**

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

**TUESDAY, JULY 20, 2010  
3:30 PM**

**DISTRICT OFFICE BOARD ROOM 101  
710 ENCINITAS BLVD, ENCINITAS, CA. 92024**

The Governing Board of the San Dieguito Union High School District has scheduled a Board Workshop for Tuesday, July 20, 2010, at the above location, in the Board Room.

1. CALL TO ORDER

**INFORMATION ITEM**

2. Proposed Revisions to 2010-11 General-Fund Adopted Budget
3. Adjournment

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# San Dieguito Union High School District

## INFORMATION REGARDING BOARD AGENDA ITEM

**TO:** BOARD OF TRUSTEES

**DATE OF REPORT:** July 15, 2010

**BOARD MEETING DATE:** July 20, 2010

**PREPARED BY:** Stephen G. Ma, Assoc. Supt, Business  
Eric Dill, Exec Director of Business Services  
Delores Perley, Director of Finance

**SUBMITTED BY:** Ken Noah  
Superintendent

**SUBJECT:** Board Workshop –Proposed Revisions to  
General Fund Adopted Budget

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### EXECUTIVE SUMMARY

The Board is aware of recent developments impacting the District's General Fund revenue and ending balance.

First, the District learned through the County Assessor's office that the estimated assessed valuation of property within District boundaries was projected to decline by 1.9% in 2010-11. The San Diego County Office of Education instructed the District to apply that same percentage reduction to our property tax revenue which resulted in the loss of approximately \$1.8M. This information was known and incorporated in the 2010-11 General Fund budget prior to Board adoption.

The District then discovered that the State over allocated the District's share of funds from the American Recovery & Reinvestment Act. The final calculation of the District's apportionment results in a loss of \$2.8M which must be repaid to the State. These funds were used in 2009-10 to pay for programs which had lost their State categorical funding. Since the funds have been spent, this has consequences for the General Fund ending balance. The District confirmed this the day before the June 17, 2010 Board Meeting.

Finally, the District's final property tax installment in June fell short of budgeted revenue by nearly \$900K. Most districts in the county were similarly affected. This shortfall will also impact the General Fund ending balance.

## ITEM 2

Staff has prepared an analysis of the loss of revenue on the General Fund along with expenditure reduction targets which are now necessary to address the new budget deficit and reserve levels. Options to close the gap between revenue and expenditures and maintain the District's positive certification will be presented to the Board at the workshop for discussion.