

Report For The
Del Mar Union School District
A Tool For Strategic Analysis
January 2009

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District audit reports, Wilkinson, Hadley & Co, LLP
Solana Beach Elementary School District audit reports, Vavrinek, Trine, Day & Co, LLP, CPA's (VTD)
Revenues & Limits & Governor's Budget Workshop Materials, School Services of California
Economic Forecast Project, University of California, San Diego
California Department of Education Web Page
Data Quest Web Page
Ed Source We Page
Del Mar City Budget 2007/08 and 2008/09
J-90 reports, School Services of California
Davis Demographics Enrollment Projection Report, Fall 2007

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PURPOSE AND PROCESS OF THE REPORT

Vavrinek, Trine, Day and Co., LLP (VTD) has been contracted by the Board of Trustees of the Del Mar Union School District (DMUSD) to assist in the financial component of the District's Strategic Planning process. The Board of Trustees requested a written report to identify the main financial issues facing the District, particularly with regard to the General Operating Fund.¹

Background Of The Preparer

VTD is a one of the largest certified public accounting firms in California and one of the largest providers of K-12 school district audits and consulting services, both in terms of dollars audited and students served. The partner on this engagement, Caroline Larson, has approaching 20 years of experience as either an internal controller or as a consultant for school districts, community colleges and county offices of education within the State. It is with this experience that our firm provides the District with a response to the Board of Trustee's request.

Strategic Process

A District's financial statements reflect the priorities of the District and the community. This is evident with the Del Mar Union School District financial statements. The District is financially committed to small class sizes, small schools and offering more than the core curriculum.

Therefore, the exhibits presented in this report are an attempt to address the costs associated with implementing these priorities.² The exhibits focus on 86% of the budget, the employee component, which is where the District would focus to either validate the current course of action, or create strategic change for the future.³

Discretionary spending represents approximately 6% of the budget. The "discretionary spending" is money allocated for school site budgets, travel, conferences and dues.

The remaining 11% of spending is made up of 7% for contracts, many of which serve student needs (i.e., special education) and 4% is for utilities, communications, insurance, debt service, and postemployment benefit allocations per Governmental Accounting Statement Board number 45 (GASB 45).

In other words, there are few costs in a school district budget that do not readily impact the student experience. Since most of these costs are site-based and / or mandated, and not a major portion of the budget, they are not the focus of this report.

In a report of this type, there is a need to not only disclose information that describes the organization accurately, but also to provide a framework, a baseline, or a comparative for relevant context.

It is difficult to find comparables that all interested parties may agree as being "comparable." It is understood that all educational entities are a reflection of local priorities, the financial and political condition of California, and the status of the global economy.

¹ Funds 03 and 06, in the District's general ledger

² Exhibit One is a pie chart demonstrating that 86% of available revenue for the Del Mar USD Adopted Budget 2008/09 is projected for employee costs.

³ The expenses are reported as a percentage of available current revenue. Therefore, the total will exceed 100%. The District is projected to spend 3% more revenue than it is projected to receive.

The comparables in this report have been selected because they are one of a few types:

- 1) Neighboring basic aid districts, various sizes, brought together by geographic proximity (Example: Solana Beach School District),
- 2) A revenue limit district of similar size that reduced expenditures and downsized to maintain solvency (Example: Revenue Limit Recovering AB 1200)⁴ and
- 3) A revenue limit district of similar size that has a highly involved community and a donation base of \$1 million. (Example: Revenue Limit Engaged Community/Donations)⁵

Each comparable provides a learning point:

- 1) The basic aid district comparison⁶ demonstrates that there are various levels of basic aid even within the immediate geographic area of Del Mar USD. Even within the immediate geographic area, a high property tax base supports its students from very close to the revenue limit amount (Encinitas SD and Carlsbad USD) to over \$9,000-\$10,000 per student (Rancho Santa Fe SD and Solana Beach ESD). The stability of the tax base, the stability of student enrollment, the amount of student enrollment and the grade spans served all bear on a district's ability to add program to match revenue. Therefore, just because a district is basic aid, it may be as far apart from its geographic neighbor in income as one is to a revenue limit district.
- 2) The district with the most limited resources (Revenue Limit, Recovering AB 1200) is provided to demonstrate what operating at a similar size as a revenue limit district would look like. It is a guideline for what this district viewed as the most support it could offer students with the available resources, when confronted with fiscal distress. It provides a baseline of service that may or may not be compatible with Del Mar's priorities, but gives a perspective as to the amount of total enrichment Del Mar provides.
- 3) The district with the highly engaged community (Revenue Limit Engaged Community/Donations) is provided to show what a district would look like under revenue limit conditions, enhanced with donations. Since this district resides in an older, developed community with stable residence and commerce, it does not have a sufficient tax base to be basic aid. However, the community commitment to education is as strong as Del Mar's.

These comparables are not included to suggest that Del Mar USD should staff, compensate employees or configure schools as these districts have. They are provided as an example of what other districts do to educate their students when faced with challenges and limited resources.⁷

FACTORS THAT AFFECT DEL MAR'S FINANCIAL CONDITION

Certain factors contribute to making each school district within California a unique, educational experience. Each of these factors also has bearing on the financial condition of a District, and how it

⁴ This District ended the 2005/06 school year with approximately a .3% fund balance, below the required 3% for revenue limit districts. The District is an example of the type of administration, certificated / classified support and direct services that this District has chosen to maintain under very difficult circumstances. Since every district has unique needs, these basic services are not meant to be considered a universal choice for every district.

⁵ Exhibits Two and Three provide comparatives of percent of revenue spent and dollars per student spent for Del Mar USD, Solana Beach, Revenue Limit AB 1200 and Revenue Limit Plus Donations.

⁶ Exhibit Four compares Del Mar USD, Solana Beach ESD, Rancho Santa Fe SD, Cardiff By The Sea SD, Encinitas SD, and Carlsbad SD with the Revenue Limit Recovery AB 1200 District and the Revenue Limit Plus Donations District

⁷ Exhibits 14-16 and 19-20 show the various FTE assigned to DMUSD and, in some cases, a comparative district.

operates and influences the culture of the District. When considering Del Mar Union School District, the following factors are strategically important from a financial consultant's perspective.

- 1) Basic aid status
- 2) Student demographics
- 3) Income growth
- 4) Student enrollment growth. The District more than tripled its student population in the past 15 years.
- 5) Growth in facilities construction, funded through Community Facilities Districts. The District has grown from operating three (3) school sites to eight (8) school sites during the past 15 years.
- 6) Contractual obligations
- 7) Financial support from its community from an Educational Foundation and Parent-Teacher Associations
- 8) Recent change in District leadership
- 9) Small class size
- 10) Small schools

This report will address each of these items as it relates to the fiscal health of the District in more or less detail. The report will identify why this consultant believes these items are the core drivers of financial stability or instability of this district.

EXECUTIVE SUMMARY

Core Drivers of Financial Stability or Instability of the District

(1) **Basic Aid:** Basic Aid status in the Del Mar Union School District provides the District with approximately \$1900 more per student than a Revenue Limit District each year. This is a positive financial gain to the District to fund the quality of the program and the staffing that can be provided. Maintaining Basic Aid status is not an assurance of solvency. The amount of property taxes that a basic aid district receives is uncertain. However, to be financially prudent, the District should recognize that 32% of its expenditure budget is at-risk at any point in time. Therefore, the District should maintain its reserve of 20% and operate with a budget whereby revenue does not exceed expense.

(2) **Student Demographics:** DMUSD does not serve high populations of students that have been identified by the government as requiring special services, other than Special Education students. This is a benefit to the District because many of these programs for certain identified populations are mandated and unfunded. The District also maintains more local control than other districts and has more flexibility in program delivery and resource allocation. However, the cost of serving the District's Special Needs populations far outstrips the income received from federal and state programs. The District's unfunded contribution to special education is currently projected to be over \$3 million.⁸

(3) **Income Growth:** The District has enjoyed many years of tax growth due to favorable economic conditions. However, tax growth that benefits basic aid districts in excess of 1-2% is only possible with positive economic conditions. The strategic part of the budgeting process is structuring an educational delivery program to withstand an uncertain income stream in an organization that has high fixed costs.

In any one year, a District's fund balance may need to absorb the amount of expense that exceeds revenue. The District's fund balance is a one-time source of funds for unexpected occurrences. The District may wish to establish the amount of risk that it is willing to take on an annual basis and discuss ways in which it would adjust the subsequent year's programs to accommodate such unexpected events.

⁸ Includes Special Education, K-6, Preschool, and transportation.

Please note that a District must maintain a sufficient fund balance for cash flow purposes. A sufficient fund balance enables regular operating events to occur, such as paying payroll and vendors.

(4) Student Enrollment Growth: Since the early 1990's, the District has increased from 1200 students to 4130 students, and increased the number of sites from three (3) to eight (8). There has also been an increase in educational mandates and technology, as well as the requirements for administering and accounting for these changes.

The District has evolved from a *very* small school district to a small school district.⁹ With this, the District may no longer benefit from special legislation or supplemental government services that accommodate *very* small school districts. Therefore, the District needs to expand its administrative resources to match what the government is no longer providing to ensure adequate compliance.¹⁰

(5) Growth In Facilities Construction, Funded Through Community Facilities Districts: A prudent business practice is to fund capital projects separately from the general operating funds and with secured debt. By funding facilities in this way, Del Mar USD has reduced the risk that operating funds will be needed for supporting construction. It also minimizes the amount of funds that need to be invested annually in routine repair and maintenance (RRM) of such buildings. If the District does not use State funds for construction, then the requirement for spending 3% of the expenditure budget on RRM is relieved.

(6) Contractual Obligations: Legislation favorable to school district employees in California has created an environment that can limit management's ability to respond to declines in property taxes, the economy and population shifts and demographics. Del Mar USD's contract has language that binds the district to over \$7.4 million in employee costs, whether directly, indirectly or through lost opportunity.¹¹ This calculation could be easily calculated differently. In fact, it could be a calculation as unique as the person performing the calculation. The reason for including this calculation is to enable the District to begin a conversation with stakeholders on this very important topic.

(7) Financial Support from the School Community: The District benefits from an engaged, affluent community that supports education. In 2007/08, the District received approximately \$557,000 in local donations to fund the District's Extended Learning Program (enrichment program). The enrichment program supports teachers and instructional aides in the arts, music, technology, physical education, math, science and language. Donations provided 16-18% of the full funding needed to operate the program. Therefore, general purpose funds of the District fund the remaining 82-84%.¹²

(8) Recent Change in District Leadership: When leadership changes at the Board level, the Superintendent, and / or the Administrative Team, there is always a transition period. Changes in leadership are monitored by oversight agencies until they deem that the transition has been a stable one. This process has been codified in California law with the enactment of AB 2756.¹³ A checklist has been

⁹ A very small school district is one with enrollment under 2500 students.

¹⁰ Exhibits 6-11 demonstrate the growth in student population and school site expansion. Some focus on DMUSD only, and some compare to other school districts with similar enrollment, albeit a slightly different grade level served in some cases.

¹¹ Exhibit Five details the calculations associated with lost opportunity cost, and / or direct and indirect costs to the district associated with the Certificated Bargaining Unit contract.

¹² Exhibits 17 and 18 detail the cost of the certificated and classified enrichment staff.

¹³ AB 2756 is related to the corporate oversight legislation of Sarbanes-Oxley (SOX). SOX was enacted as a reaction to several corporate financial failures, most notably, the Enron Corporation.

provided from the Fiscal Crisis Management Assistance Team (FCMAT) to enable the District to self-monitor. The District has four new Board members in the past three years. Within the past four months, Del Mar USD has filled vacancies in the positions of Superintendent, Technology Director, and Site Principal. The District also created a Director of State & Federal Programs position and filled it in the current year.

(9) Small Class Size: Small class size is part of the negotiated contract at Del Mar USD. This contractual agreement exceeds State mandates. The District invests approximately \$1.225 million to achieve low class sizes in all grades served. The District invests approximately \$269 per Grade K-3 student and \$332 per Grade 4-6 student to keep classes at a lower level.

The District may implement Option Two for K, as many Districts do. Option Two means that the Kindergarten teachers, both am and pm, would assist each other during half of the instructional day, during times of reading and math delivery. The potential savings would be approximately \$298,820, an average of \$514 per student.¹⁴

(10) Small Schools: Small schools are investment. The incremental cost, or fixed cost, to operate a small school varies from district to district depending upon how each district chooses to staff the site, the utility burden, and the Board policy to provide new supplies and textbooks for the site. In the case of Del Mar USD, small schools are an investment of approximately \$1.62 million per site. The cost of personnel is \$1.12 million, the cost of supplies and textbooks is \$400,000 and the cost for utilities is \$95,000. These are costs that are estimated based on the calculations in exhibits 12 and 13.

REPORT FOR THE DEL MAR UNION SCHOOL DISTRICT

(1) BASIC AID STATUS

Background Information

Districts do not choose to become a basic aid district. They become a basic aid district when the amount of property taxes per pupil exceeds the amount per pupil that the state has guaranteed for a district of its type (i.e., elementary, high school or unified) under the revenue limit calculation.

Basic aid is a calculation that divides the property taxes by the number of pupils to get a per pupil dollar figure. When that figure is compared to the district's revenue limit, the district becomes basic aid when it would receive more from the property taxes than the state would provide.

Once the District achieves basic aid status, it would be optimum for the District to be able to maintain this status. Otherwise, the District is operating on a revenue limit model with added uncertainty. Even if a district is in basic aid status, it needs to have a substantial difference in property taxes to make the status worthwhile. Otherwise, the District is not much better off financially than a revenue limit district.

Only about 2% of the average daily attendance, or about 60-80 of the 1000 school districts in California, are basic aid districts. The remaining districts are funded as "revenue limit" districts. The state adopted revenue limits as a means of funding K-12 school districts in response to the State Supreme Court ruling in the *Serrano v. Priest* case in the mid-1970's. This case held that students were entitled to equal protection under the law and that the quality of their education should not be determined by the property wealth of the district. In turn, the state guaranteed districts a certain amount of funding per pupil,

¹⁴ Exhibits 21-23 detail the cost of the class size programs. The difference between the costs represented in Exhibit 5 and the ones on Exhibits 21-23 are the employee benefits are included in Exhibit 5 and a more conservative approach is used in exhibits 21-23, whereby benefits are not included.

regardless of the contribution from the local property tax. For districts whose property tax exceeded this guarantee, (i.e., the revenue limit), the state provided no additional state aid, apart from the \$120 per pupil guaranteed by the State Constitution. Thus, these districts became known as basic aid districts.¹⁵ As of 2003/04, the State discontinued the \$120 per student for Basic Aid districts, yet the name still stands in recognition of this contribution.

In general, there are three characteristics that can lead to a school district being basic aid. First, a school district can be basic aid as a result of having a very low revenue limit calculation and, thus, it is easy for property tax income to exceed the low state revenue limit threshold. Fallbrook Elementary School District, as an example, was at one time a basic aid school district—primarily because of the property tax payment it received from San Diego Gas & Electric for the San Onofre power-plant that was in its territory. The district, however, had a very low revenue limit and was called “low wealth” while it was also basic aid.¹⁶

Second, a district can be basic aid as a result of a decline in the district’s enrollment and moderate growth in district property tax income. If a district’s enrollment declines quickly, the authorized total revenue limit will also decline quickly. If, however, the district property tax values grow, the dollar amounts from property tax income can exceed the computed revenue limit. Any time a district’s property tax income exceeds the revenue limit threshold, the district is, by definition, basic aid.¹⁷

Third, a district can be basic aid as a consequence of high property tax values. A district that has oil wells, as an example, often has high property values per pupil and will have high property tax yields per ADA. School districts in the oil fields of Kern County, such as Taft Union High School District, have high property wealth as a result of high assessed value and large property tax payments by large oil companies. Other examples of basic aid school districts include San Luis Coastal Unified School District which has a large power-plant in its jurisdiction, and Palo Alto USD or Hillsborough School District, both of which have high residential property wealth within the district.¹⁸

Impact On Del Mar Union School District

DMUSD is an example of the third type of Basic Aid District, one of high property values.

Not all Districts have a high chance of maintaining Basic Aid status or of preserving their income stream. DMUSD may have a higher chance than most because of:

1. The fact that planned future development of homes with high property values is expected to continue since there is still significant undeveloped land in the District.
2. Del Mar USD’s Property Tax calculation has consistently yielded 32% more income for general purpose operating use than a revenue limit district. In other words, Del Mar is not on the cusp of revenue limit; the district exceeds the revenue limit by a significant margin.

Basic aid status, in and of itself does not protect a district from financial crisis. The higher the tax dollars per student, the higher the likelihood that the District will build programs that are supported by these dollars as if they are on-going. Being a basic aid district can be likened to owning a stock of a

¹⁵ Ed Source Web Site

¹⁶ Distributed by Schools For Sound Finance (SF) Prepared by School Services of California, Inc., 1121 L Street, Suite 1060, Sacramento, CA 95814

¹⁷ Distributed by Schools For Sound Finance (SF) Prepared by School Services of California, Inc., 1121 L Street, Suite 1060, Sacramento, CA 95814

¹⁸ Distributed by Schools For Sound Finance (SF) Prepared by School Services of California, Inc., 1121 L Street, Suite 1060, Sacramento, CA 95814

corporation and revenue limit districts can be likened to owning a bond. The outcomes for students, parents, employees and the community can be high in a basic aid district, but the downside risk is higher and the likelihood of the return is more volatile than a revenue limit district.

Del Mar USD currently receives approximately \$7500 per student in general purpose funds as a basic aid district. Del Mar USD would receive \$5600 per student as a revenue limit district. The District receives approximately \$1900 more per student as a Basic Aid district than it would as a revenue limit district.¹⁹

To be financially prudent, the District should recognize that 32% of its expenditure budget is at-risk at any point in time.

(2) STUDENT DEMOGRAPHICS

Background Information

Many people believe that students served by basic aid school districts are one homogenous, affluent group of students—this couldn't be further from the truth. The fact is that basic aid school districts in California serve students from all ethnic and economic backgrounds. For example:

- In Belridge Elementary School District (Kern County), 96% of the students participated in the free or reduced meal program and 70% are English Learners.
- In Horicon Elementary School District (Sonoma County), over 50% of students are considered ethnic minority and more than 70% of students participate in the free or reduced meal program.
- Nearly 80% of the students in the Sausalito Marin City School District (Marin County) are considered ethnic minorities.
- Almost half of the students in the Calistoga Joint Unified School District (Napa County) are English Learners.
- More than two-thirds of the students attending Fremont Union High School District (Santa Clara County) are considered ethnic minorities.
- At Vista del Mar Union Elementary District (Santa Barbara County), almost 50% of the students participated in the free or reduced price lunch program, while 30% of the students are English Learners.
- At Del Mar Union School District (San Diego County), 66% of students are White, 25% are Asian, less than 12% are English Learners, less than 4% are qualified for free and reduced price lunch qualified and less than 10% are identified as special education students.²⁰

Demographics Impact On Del Mar Union School District

Most federal and state funding models are based on demographic data. The funds are to be used to serve certain populations that are deemed to have higher than average needs. Examples of the largest nationally categorically funded programs are Special Education, Title I and the Child Nutrition program.

¹⁹ Appendix 1, Chart comparing property tax revenue to revenue limit for several districts.

²⁰ CBEDS data, October 2007

Special Education, K-6

The demographic data above suggests that the District is below the State average of 13% special education identification within the student population.²¹ Therefore, by managing the care and needs of special education students, DMUSD has the potential to be financially ahead of the national average of general fund contribution²² due to this statistic. Or in other words, the potential for less general fund contribution is available to the district due to the smaller identified population. It is recognized that the percentage of the student population is not the sole indicator of general fund contribution. One student's extreme needs could, at any time, far exceed this categorical resource by many times.

However, since its initial enactment in 1975, federal law has included a commitment to pay 40 percent of the average per student cost for every special education student. Nationally, the current average cost to educate a non-special education student is \$7,552 and the average cost to educate a special education student is an additional \$9,369 per student, or \$16,921. Unfortunately, the federal government is providing local school districts with just under 20 percent of its commitment rather than the 40 percent specified by the law, creating a shortfall for states and local agencies.²³

Del Mar USD receives approximately \$1,470 of Federal dollars and \$3,600 of State dollars per K-12 special education student. Each special education student's needs are unique to the individual per their education plan. Therefore, when considering the available dollars to serve a special education student, the District should add these dollars to the property tax available to every non-special education student, approximately \$7400 per student, to come to a total of \$12,470 available.

The general fund contribution for a special education student, if held to the national average standard of education, is about \$4,450 (\$16,921 less \$12,470). Del Mar's average general fund contribution is approximately \$5,500 per student, about \$1,000 more per student. The contribution has been increasing at about 10% per year.

Special Education, Pre-K

Another area of financial concern for districts today, is the lack of available funds to serve the pre-K special education students. The District currently receives approximately \$110,000 to serve this population. The District expected cost in 2008/09 is \$710,000, an increase from \$668,000 in 2007/08 and \$505,000 in 2006/07.²⁴

The District currently serves 50 pre-school students in SDC classes. The average general fund contribution for the Preschool program is approximately \$12,000 per student, creating a deficit of \$600,000 in the current school year.

Special Education, Transportation

Another categorical program that encroaches State-wide on the general purpose funds of a district is the transportation program. The District is required to serve severely disabled (SD) special education or orthopedic-impaired (OI) students, and the students who have transportation included in their Individualized Education Program (IEP). The District may serve all other students through the Home to School Transportation (HTS) program, a program that is not required.

²¹ School Services of California

²² General fund contribution is defined as the amount that general purpose funds must be used to pay for mandated Federal or State programs that are not fully funded.

²³ National Education Association web page

²⁴ Direct costs charged to pre-school SACS goal 5730 in District's general ledger

The Special Education Transportation program funding is for the SD/OI students only, so any non-SH/OH students with an IEP would be served through the HTS program. The entitlement for each eligible district will be equal to the lesser of (1) the prior-year Home to School education or SD/OI entitlement or (2) the prior-year's approved HTS or SD/OI transportation costs, respectively. Annual funding is contingent upon the availability of funds in the Budget Act.

The financial challenge of this program is that the entitlements were benchmarked in 1984, based on expenditures at the time and have only been adjusted by the statewide cost of living adjustments (COLA). In other words, the funding formula is not per pupil. Unfortunately, many districts have grown since that time, needs have changed and costs to transport students have exceeded the COLA. Each of these factors contributes to the general fund contribution of this mandate because the funding formula has not been re-visited by the State.

Del Mar USD receives approximately \$75,000 per year to transport all of its students under the HTS program. However, under the mandated SD/OI program, DMUSD does not receive any funding. DMUSD evidently did not have any students in this category at the time of the benchmarking, and since the funding model has not been re-visited by the legislature in over 25 years, the district has not received apportionment for this requirement.

DMUSD reported in 2007/08 that the costs to transport students were approximately \$375,000, therefore an general fund contribution of \$300,000 exists. The District reported 31 students in the SD/OI program and 13 students with IEP's that include transportation. It is a local decision to write a transportation requirement into an IEP for a non-SD/OI student. On average, the District is contracting to transport the 44 students at over \$8500 per year per student. The funding is not per pupil, so cost containment of this program is critical to financial success. The program will only be funded on \$75,000 per year plus COLA, regardless of the number of students that have a mandated need.

Child Nutrition Program

Regarding the Child Nutrition program, the District, by contracting out services, is able to achieve break-even on their income statement. Even though only 3% of the population qualifies for free and reduced lunch at DMUSD, 12% of the cafeteria revenue comes from these students participating. This statistic can lend itself to the conclusion that increasing meal prices for the paid students may need to be considered to ensure solvency of this fund, since controlling costs has already been considered with the current contract.

Title I

Regarding Title I, the District had a 2005 student population of 159 eligible students, and from there, it is projected that the District could receive approximately \$105,000 of Title I funding in 2008/09. These are preliminary California calculations that were released in October 2008. Therefore, the District could potentially receive \$660 per eligible student to serve these needs.

The District has met with the Title I program manager at San Diego County Office of Education (SDCOE) to discuss this matter. The SDCOE recommendation was for DMUSD to forgo receiving these funds. Implementation and compliance requirement costs would exceed the District's funding level at the two sites that qualify. The District is in compliance with offering the services to students from the unrestricted funds.

Economic Impact Aid

The District does participate in the State program to educate English learners, the Economic Impact Aid: Limited English Proficiency (EIA/LEP) program. DMUSD receives approximately \$112,000 to serve 463 students, or \$241 per learner. The number of ELL students is 11% of DMUSD's population.

In conclusion, unlike many districts in California, DMUSD does not serve populations that have been identified by the government as requiring special services, other than Special Education students. This is a benefit to the District because many of these programs are mandated and unfunded. The District also maintains more local control than other districts and has more flexibility in program delivery and resource allocation. However, the cost of serving the District's Special Needs populations far outstrips the income received from federal and state programs. The District's unfunded contribution to special education is currently projected to be over \$3 million.²⁵

(3) INCOME GROWTH

Background Information

A basic aid district has no control over the revenues it receives from the property tax. Property tax collections can vary from year to year, depending upon local economic conditions, sales of commercial, industrial and residential property, conversion of property to higher value parcels, and reassessments (including downward reassessments during down markets).²⁶

Property tax growth is limited by legislation within California. The basic property tax rate in California is 1% of assessed valuation, as determined by the passage of Proposition 13 in 1978. Proposition 13 also restricted the increase in assessed valuation to the lower of the annual change in the Consumer Price Index (CPI) or 2%.²⁷

Therefore, tax growth that benefits basic aid districts in excess of 1-2% is only possible with positive economic conditions.

Impact For Del Mar Union School District

For the past 20 years, global and local economic conditions have flourished. This has directly benefited the District. Property taxes comprise approximately 76-81% of the revenue of the Del Mar Union School District.²⁸

The County of San Diego via the San Diego County Office of Education provides assessed valuation information to the District so that they may base their revenue projections on that information. The City Of Del Mar's assessed valuation is combined with taxes from other portions of San Diego, to create the total amount of taxes available to the District.

Over the past 5 years, the Del Mar Union School District has increased property tax revenue by 10% or more, year after year. The Del Mar Union School District's boundaries are 10% in the City of Del Mar and 90% in the City of San Diego. Although there has been positive growth in the past, San Diego County's economic indicators have suggested that the greater geographic area has been in a downturn for the past 30 months. It is uncertain how this economic information will directly affect Del Mar Union School District.

As of December 2, 2008, the University of San Diego's Index of Leading Economic Indicators for San Diego County fell 2.3 percent in October. This was the biggest one-month change in the Index in either direction on record. Every component was down and down significantly during the month, with the biggest damage occurring in local stock prices and initial claims for unemployment insurance. The

²⁵ Includes Special Education, K-6, Preschool, and transportation.

²⁶ Ed Source Web page

²⁷ City of Del Mar Capital & Operating Budget 2007/08 and 2008/09

²⁸ Appendix 2

components are: 1) Building permits, 2) Unemployment insurance, 3) Stock prices, 4) Consumer confidence, 5) Help wanted advertising, and 6) The national economy. With October's drop, the USD Index has now fallen in 30 of the last 31 months.²⁹

Evidence of the need to realign economic thinking is everywhere. This is the most urgent reason for Del Mar USD to reconsider allocation of funding connected to its strategic plan at this time. The latest estimate (December 2008) of property tax growth is 2%. Del Mar USD budgeted approximately \$780,000 of income growth, or 2.6% in its First Interim Report. A one percent growth factor equals about \$300,000 or about \$73 per pupil enrollment.

The most difficult part in analyzing this economic downturn is whether the District will be facing a decline in total revenue, or whether it will face a decline in the amount of revenue growth from higher assessed valuation. Regardless, the strategic part of this process is structuring an educational delivery program to withstand an uncertain income stream in an organization that has high fixed costs.

The fixed costs of a school district are its employee contracts, utilities, insurance, debt service and communications. Employee costs represent approximately 86% of projected operating revenue. Utilities, insurance, debt service and communications costs are approximately 3.3%. Examples of fixed costs that can increase unilaterally, beyond District control, are employee step and column movement, utilities, communications and contracts.

Therefore, an economic downturn has an immediate effect on the fund balance (equity) of a basic aid district and the reserves need to be sufficient to maintain solvency while the district re-aligns its structure to accommodate the economic change. DMUSD has a fund balance of 20% for that purpose. However, 32% of the District's expenditure budget is at risk at any point in time.

(4) STUDENT ENROLLMENT GROWTH

Background Information.

Unlike revenue limit districts, basic aid districts do not receive funding based upon district enrollment. Property tax revenue has no direct relationship with district enrollment.³⁰

Therefore, the financial equation for basic aid districts is inversely related to their revenue limit counterparts. The lower the population served by the same amount of property taxes is a financial benefit to a basic aid district. Whereas, a revenue limit district benefits by a growing student population, so long as incremental costs increase at a lower rate than incremental revenue.

Impact For Del Mar Union School District

Del Mar USD has tripled its student population in the past 15 years and is projected to continue an increase in enrollment until 2011, when it is expected to gradually decline.³¹

Del Mar USD has changed from being a very small school district (under 2500 ADA) to a small district, which is significant to its financial health. The District may need to allocate more financial resources to administration than it is accustomed to providing.

²⁹ Professor Alan Gin School of Business Administration University of San Diego 5998 Alcalá Park San Diego, CA 92110

³⁰ Ed Source web page

³¹ Davis Demographic Projections, 2007

A very small school district may benefit from special accommodations for their small size. Sometimes 1) mandates are waived /modified for very small districts, 2) special funding is provided, 3) supplemental government services are provided to meet the mandate and 4) funding per pupil for a mandate may benefit the very small or the very large.

Once a district like Del Mar exceeds the very small school district category, it is expected to provide the infrastructure and funding for growth on its own. Just like a growing company, a growing school district needs to develop policies, procedures and infrastructure to maintain compliance and accountability as the depth and breadth of the mission of the organization expands.

The development and implementation of these processes requires additional supervision and technical expertise. For example, special expertise exists for the deployment of technology. A district may be responsible for implementing numerous applications, not to mention integrating the hardware and software. In another example, the accounting for a district of this size increases with the complexity of serving more schools with multiple funding streams, balanced with the need for providing public information.

Therefore, mandated needs are an important part of the strategic process.

Another significant item to note regarding student population is the question as to whether the growth will continue. The District contracts with an outside service that develops and provides student population projections, which assists the District in planning for facilities and staffing needs. This service suggests that the District's student population may begin to decline as early as 2011.

(5) GROWTH IN FACILITIES CONSTRUCTION FUNDED THROUGH COMMUNITY FACILITIES DISTRICTS

In addition to basic aid status, Del Mar USD is also able to support its mission statement by creating Community Facilities Districts to finance facilities construction and building improvement.³² The bonds issued by the CFD's are used to pay for the construction of new sites and retire the Certificates of Participation (COPS). Certificates of Participations are used to finance costs until the CFD is formed. CFD's are secured debt; secured by the taxing authority of the Mello-Roos District. COP's are unsecured debt; in other words, a repayment plan must be locally devised since the ability to tax is not part of the COP issuance process. The local repayment plan is the formation of the CFD and the issuance of bonds with taxing authority.

Creating CFD's to build schools when money is otherwise unavailable through the State funding process, makes for a successful financing model to maintain up-to-date, safe and secure facilities.

A prudent business practice is to fund capital projects separately from the general operating funds and with secured debt. By prudently funding facilities, in this way, Del Mar has reduced the risk that operating funds will be needed for supporting construction. It also minimizes the amount of funds that need to be invested annually in routine, repair and maintenance (RRM) of such buildings. If the District does not use State funds for construction, then the requirement for spending 3% of the expenditure budget on RRM is relieved.

³² District external audit report, 2006/07

(6) EMPLOYEE CONTRACTUAL OBLIGATIONS

Background Information

The Rodda Act, which became operative in 1976, enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers.³³ These negotiations have resulted in contractual obligations that are as unique as the entities that negotiate them. Each District has different norms for what defines the work day and the activities that are included within and outside of the day. A District may choose to codify these norms in contractual agreements. Whether by informal practice or by formal agreement, these norms result in fixed costs for educational entities that can be difficult to modify.

Additionally, California Education Code provides employee protections that reduce the flexibility of management. Some relevant protections are: 1) All classified employees subject to layoff due to lack of work and/or lack of funds must receive notice at least 45 days prior to the effective date of the layoff. For specially funded programs that are expiring, the classified employees in those programs must receive written notice by April 29 for the layoff to be effective at the end of the school year.³⁴ 2) Certificated employees must receive layoff notices prior to March 15th.³⁵

When local contracts and practices emerge that are more restrictive than the abundance of legislation that mandates educational activities, it limits the ability of a school district to respond to many external factors that may be beyond its control.³⁶

Impact on Del Mar USD

Exhibit Five attempts to quantify the contractual benefits afforded DMUSD certificated bargaining unit employees directly, indirectly, and / or as an opportunity cost to the District. This reviewer also acknowledges that there are various ways to calculate the cost of a contract; this is one of many, depending upon one's perspective.

Del Mar USD has invested over \$4.97 million in employees and its students in contractually binding verbiage that one could venture may not exist in other District contracts. If this figure was not offset by the Health and Welfare benefit cap of \$2.43 million, which has been exchanged for salary schedule improvement, the figure would be approximately \$7.4 million.

Obviously, the District is in the business of investing in the future through public education. And therefore, these types of costs may be found with or without a contract. The issue for this reviewer is that this is a binding document for the District, limiting management flexibility in time of economic downturns.

³³ State Controller's Office, State of California Web Page

³⁴ Education Code [E.C.] Sections 45117 and 45308, School Services of California, Inc

³⁵ Education Code [E.C.] Sections 44955, School Services of California, Inc

³⁶ Such as property tax income, the economy, & population growth and demographics.

(7) FINANCIAL SUPPORT FROM THE SCHOOL COMMUNITY

Background Information

The District benefits from an engaged, affluent community that supports education. As with any charitable process, balancing priorities of the organization with those of the donor requires an investment of time and consideration of each other's needs. Donations are made available through parent – teacher associations and through an educational foundation.

The District implements an enrichment program to provide release for contractual obligations that offers dedicated certificated staff in art, music, language, math, technology, physical education and science. The enrichment program provides more than the necessary teacher planning time obligation. The program employs 39 teachers and 160 hours of instructional aide time, district – wide, costing from \$3.0 to \$3.5 million. Fourteen and a half percent (14.5%) of the certificated teaching staff of the District is employed by this program.

Last year, the District received approximately \$557,000 in local donations to fund the enrichment program. Donations provided 16-18% of the full funding needed to operate. Therefore, general purpose funds of the District contribute the remaining 82-84% of the program.

A small state grant of \$140,000 is also available. However, it is questionable whether this funding will continue on an annual basis since it was appropriated with excess funds at the State in 2006/07. The State is considering not funding programs initiated during 2006/07 due to the current State Budget Crisis.

(8) RECENT CHANGE IN DISTRICT LEADERSHIP

Background Information

A change in leadership at the Board level, the Superintendent and / or the District Leadership, is one of the factors that oversight agencies monitor to see if there will be an impact on fiscal solvency. Acknowledging the “change at the top,” has been codified in law in AB 2756, in an effort to strengthen AB 1200. The County and State oversight process for school districts in California requires that Districts disclose this on their Criteria and Standards, a supplemental checklist that accompanies every prepared budget.

Additionally, the Fiscal Crisis Management and Assistance Team (FCMAT) developed a checklist of items that have been observed in districts that have experienced financial difficulty. While it is not predicted that Del Mar USD will experience financial difficulty, the District may wish to use this checklist to monitor itself.³⁷

Impact on Del Mar USD

The Board has recently welcomed three new Board members, two in 2006 and one in 2008. The Superintendent joined the District in September 2008. Within the past four months, the District replaced the Technology Director, a site principal and has added a new certificated Director of State and Federal Projects.

³⁷ Exhibit 24 contains the FCMAT checklist

(9) SMALL CLASS SIZE

Background Information

Education Code provides for limitations on class sizes by grade level. If a class size, by grade level classification, exceeds either a maximum number by individual class or by an average for all classes, then a penalty may be imposed by the State.

For kindergarten, an individual class size cannot exceed 33 students enrolled and the average cannot exceed 31. For grades one through three, class enrollment cannot exceed 32 and average class size cannot exceed 30.0. For grades 4 to 8, inclusive, the average number of students per full-time equivalent classroom teacher must be 29.7 or lower than the average reported to the State in 1964, to avoid penalty.³⁸ Education Code applies to school districts that have not implemented K-3 Class Size Reduction (CSR).

Education Code 52124 sets the parameters for Districts that implement K-3 CSR. Class sizes are determined by computing the average daily enrollment in each class, with active enrollment counts being taken from the start of school through April 15th. Resource Specialist (RSP) and Designated Instruction & Services (DIS) pupils must be counted. Special Day Class pupils may or may not be included in the count depending upon local policy to mainstream for all or any part of the school day.³⁹

Instead of a hard cap of 20:1, Senate Bill 311 provides that classes that average 20.5 to 21.8 may be claimed for funding purposes with reductions. The schedule appears like this:

| | |
|-----------------------------|--------------------------|
| Class Size: Below 20.45 | Full funding |
| Class Size: 20.45 to 20.94 | 20% reduction in funding |
| Class Size: 20.95 to 21.44 | 40% reduction in funding |
| Class Size: 21.45 to 21.849 | 80% reduction in funding |

Full funding for this program, at the time of this report is approximately \$1000 per Option One enrolled student and \$500 per Option Two enrolled student. Option One is implemented for the full instructional day. Option Two is implemented for at least one-half of the instructional day and must consist primarily of direct instruction in reading and math.

Many Districts use Option Two to implement kindergarten CSR. If a district has morning and afternoon K sessions, then the afternoon teacher can assist the morning teacher for half of the morning and vice versa.

³⁸ Education Code [E.C.] Section 41376

³⁹ Instructions, CDE K-3 CSR form

Impact on Del Mar USD

Per the negotiated certificated bargaining unit contract, Del Mar USD fully implements K-3 CSR and a 27:1 teacher / student ratio in grades 4 through 6. This exceeds State Maximums as shown below:

| Grade Level | Class Enrollment Average – State CSR | Individual Class Limit- State Non CSR | Class Enrollment Average – State NonCSR |
|--------------|--------------------------------------|---------------------------------------|---|
| Kindergarten | 20:1 | 33 | 31:1 |
| Grade 1-3 | 20:1 | 32 | 30:1 |
| Grade 4-6 | Not applicable | None specified | 29.7:1 or lower of ratio in 1964 |

To determine the investment that the District is currently making to maintain ratios lower than the State maximums, the following calculations were prepared.⁴⁰ For ease of calculation, these numbers represent staffing at 30:1 across all grades.

| Grade Level | Overall Proposed Savings | Average Current Investment Per Student to Provide A Reduced Class Size |
|------------------------------|--------------------------|--|
| Kindergarten Through Grade 3 | \$619,108 | \$269 |
| Grade 4-6 | \$606,479 | \$332 |

The District has one more option that it can consider. It may implement Option Two for K, as many Districts do. The potential savings would be approximately \$298,820, an average of \$514.32 per student.⁴¹

(10) SMALL SCHOOLS

Background Information

Small schools represent an incremental cost of delivering educational services. The fixed costs associated with operating a school are the full-time equivalent allocations of employees per site, utilities, and supplies & textbooks that are purchased in lieu of the opening.

The fixed cost to operate small school sites also includes classroom teachers that would not otherwise need to be hired. To further explain this concept, at larger sites, classrooms are able to be averaged over larger groups of students and more combination classes are able to be created. In other words, efficiencies in classroom staffing is achieved at larger sites.

⁴⁰ Exhibit 21 and 22 detail the calculations. In the grade K-3 calculation, the loss of K-3 CSR revenue is included as well as the proposed savings in teacher full-time equivalents.

⁴¹ Exhibit 23 details the calculations from moving from Option One as currently implemented to Option Two.

Impact on Del Mar USD

It is an educational priority to invest in smaller class sizes and smaller schools. The investment that Del Mar USD has made is approximately \$1.62 million per site.⁴² This is a cost that would be saved if the District combined two smaller sites and is a cost that is incurred to operate a small site that is above and beyond the cost to house students at one large site. In other words, it works both ways.

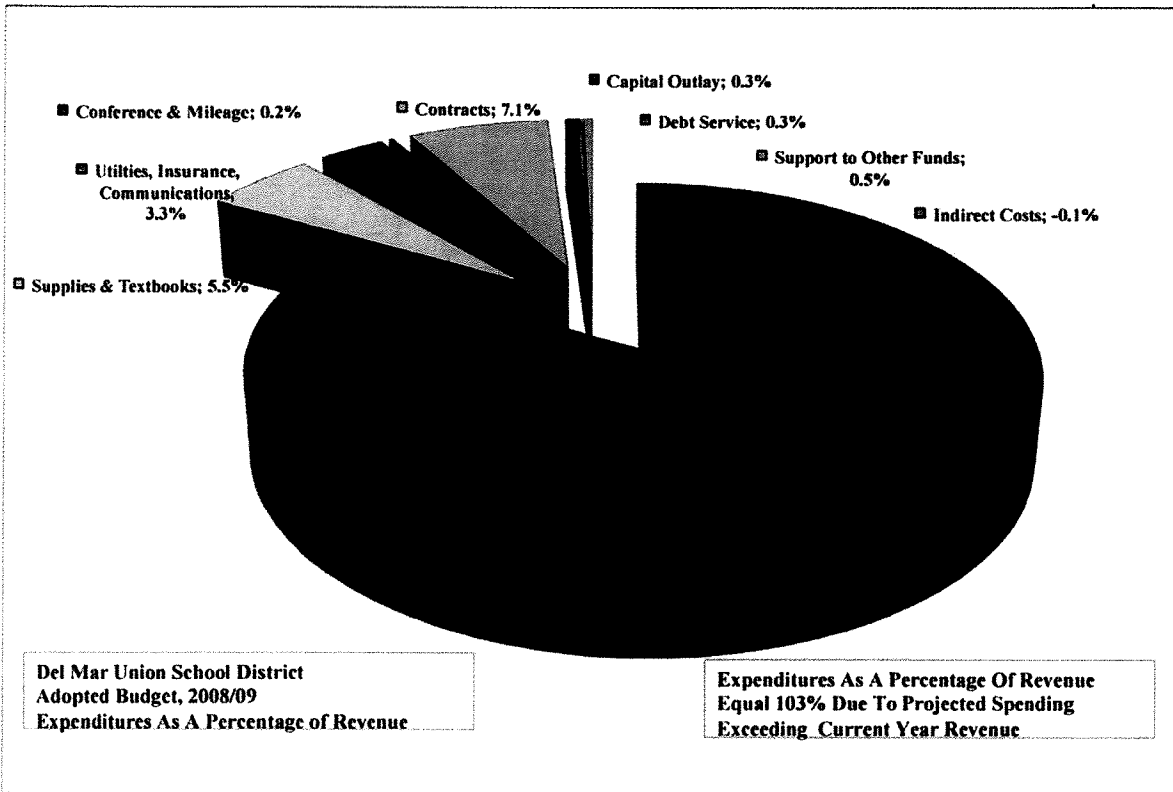
The \$1.12 million in excess cost is attributable to additional staff that is hired to operate the site, \$95,000 is the estimated utility cost, and \$400,000 is the estimated textbook and supply cost.⁴³

At Del Mar USD, the estimated increase in mainstream teaching staff when one operates two small sites instead of one larger site, is approximately the cost of 3 teachers.⁴⁴

⁴² Exhibit 12 details the number of FTE, utilities and supplies used at DMUSD to operate a site, that are above and beyond the cost had the students been housed in an existing site.

⁴³ One could dispute the inclusion of the cost of additional supplies, because students would normally be provided with these items, regardless of the setting. However, it is the experience at the Del Mar USD to provide its sites with new supplies and textbooks instead of transferring "old" supplies and textbooks.

⁴⁴ Exhibit 13 details the calculation for needing more teaching staff at two small sites than one large site.



COMPARISON OF SIMILAR ENROLLMENT DISTRICTS, AS A PERCENTAGE OF REVENUE AVAILABLE

| Financial Information as a Percentage of Total Revenue Received in Current Year | 0708 UNAUDITED ACTUALS DEL MAR | 0708 UNAUDITED ACTUALS SOLANA BEACH | 0708 UNAUDITED ACTUALS REVENUE LIMIT | 0708 UNAUDITED ACTUALS REVENUE LIMIT | | 0809 BUDGET ADOPTION DEL MAR | 0809 BUDGET ADOPTION SOLANA BEACH |
|--|--------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|--|------------------------------|-----------------------------------|
| Utilization of Resources | BASIC AID | BASIC AID NEIGHBOR | RECOVERING AB 1200 | ENGAGED COMMUNITY/ DONATIONS | | BASIC AID | BASIC AID NEIGHBOR |
| STUDENT ENROLLMENT, 10/2007 | 4,057 | 2,744 | 3,122 | 4,258 | | 4,057 | 2,744 |
| State Aid / Property Tax Sources | 76.2% | 77.8% | 72.6% | 71.8% | | 81.6% | 81.4% |
| Federal Revenue | 1.9% | 2.3% | 5.2% | 4.0% | | 1.9% | 2.4% |
| State Revenue | 11.0% | 11.6% | 19.7% | 15.2% | | 10.0% | 11.3% |
| Local Revenue | 9.3% | 8.1% | 1.9% | 9.0% | | 6.5% | 4.9% |
| Transfers In | 1.6% | 0.1% | 0.6% | 0.0% | | 0.0% | 0.0% |
| Total Revenue | 100.0% | 100.0% | 100.0% | 100.0% | | 100.0% | 100.0% |
| Classroom Teachers | 45.5% | 38.1% | 39.9% | 45.5% | | 49.5% | 44.3% |
| Psychologists, Nurses, Counselors | 1.2% | 1.2% | 1.9% | 3.9% | | 1.3% | 1.3% |
| Administration-Certificated | 3.9% | 4.0% | 4.9% | 4.3% | | 4.1% | 4.0% |
| Teachers On Assignment | 0.0% | 0.4% | 0.0% | 0.3% | | 0.3% | 0.4% |
| Instructional Aides | 4.6% | 6.5% | 4.1% | 2.4% | | 5.5% | 7.5% |
| Support Library, Tech, Maintenance & Operations | 3.8% | 2.5% | 4.9% | 4.2% | | 4.2% | 2.7% |
| Administration-Classified | 0.5% | 0.8% | 1.6% | 1.0% | | 0.9% | 1.1% |
| Clerical | 3.2% | 3.7% | 4.0% | 4.3% | | 3.3% | 4.2% |
| Other Classified | 0.8% | 0.5% | 0.4% | 1.0% | | 1.0% | 0.6% |
| Employee Benefits | 14.6% | 15.5% | 18.3% | 16.4% | | 16.0% | 18.8% |
| Supplies & Textbooks | 6.7% | 5.5% | 5.3% | 3.8% | | 5.5% | 6.0% |
| Utilities, Insurance, Communications | 2.7% | 2.7% | 3.2% | 2.8% | | 3.3% | 3.1% |
| Conference & Mileage | 0.2% | 0.5% | 0.1% | 0.4% | | 0.2% | 0.5% |
| Contracts | 5.3% | 5.5% | 5.5% | 6.7% | | 7.1% | 6.9% |
| Capital Outlay | 0.5% | 0.6% | 0.0% | 0.1% | | 0.3% | 0.0% |
| County Education Services | 0.1% | 0.0% | 2.2% | 1.8% | | 0.0% | 0.0% |
| Indirect Costs | 0.0% | -0.3% | -0.1% | -0.2% | | -0.1% | -0.4% |
| Debt Service | 0.3% | 0.0% | 0.0% | 0.0% | | 0.3% | 0.0% |
| Support to Other Funds | 1.2% | 3.2% | 0.8% | 0.7% | | 0.5% | 0.9% |
| Total Spent Per Revenue Received, Current Year | 95% | 91% | 97% | 99% | | 103% | 102% |
| Beginning Fund Balance | 24.0% | 26.9% | 16.3% | 15.4% | | 30.5% | 38.2% |
| Revenue | 100.0% | 100.0% | 100.0% | 100.0% | | 100.0% | 100.0% |
| Expense | -95.0% | -90.9% | -97.0% | -99.4% | | -103.3% | -102.0% |
| Ending Fund Balance, As A Percentage of Revenue Available in the Current Year | 29.0% | 36.0% | 19.3% | 16.0% | | 27.2% | 36.2% |

COMPARISON OF SIMILAR ENROLLMENT DISTRICTS, PER OCTOBER 2007 ENROLLMENT

| DOLLARS PER 2007 CBEDS ENROLLMENT | 0708 UNAUDITED ACTUALS DEL MAR | 0708 UNAUDITED ACTUALS SOLANA BEACH | 0708 UNAUDITED ACTUALS REVENUE LIMIT | 0708 UNAUDITED ACTUALS REVENUE LIMIT | | 0809 BUDGET ADOPTION DEL MAR | 0809 BUDGET ADOPTION SOLANA BEACH |
|--|---|---|--|--|--|------------------------------------|--|
| | BASIC AID | BASIC AID NEIGHBOR | RECOVERING AB 1200 | ENGAGED COMMUNITY/ DONATIONS | | BASIC AID | BASIC AID NEIGHBOR |
| STUDENT ENROLLMENT, 10/2007 | 4,057 | 2,744 | 3,122 | 4,258 | | 4,057 | 2,744 |
| State Aid / Property Tax Sources | \$ 7,420.53 | \$ 9,823.60 | \$ 5,350.22 | \$ 5,624.13 | | \$ 7,576.39 | \$ 9,684.27 |
| Federal Revenue | \$ 184.52 | \$ 291.42 | \$ 379.62 | \$ 314.76 | | \$ 176.78 | \$ 284.40 |
| State Revenue | \$ 1,073.07 | \$ 1,467.46 | \$ 1,454.78 | \$ 1,192.95 | | \$ 931.34 | \$ 1,347.81 |
| Local Revenue | \$ 905.30 | \$ 1,026.91 | \$ 138.74 | \$ 702.04 | | \$ 599.26 | \$ 584.24 |
| Transfers In | \$ 159.06 | \$ 18.07 | \$ 43.86 | \$ - | | \$ - | \$ - |
| Total Revenue | \$ 9,742.48 | \$ 12,627.46 | \$ 7,367.22 | \$ 7,833.89 | | \$ 9,283.76 | \$ 11,900.72 |
| Classroom Teachers | \$ 4,430.87 | \$ 4,814.87 | \$ 2,937.33 | \$ 3,561.30 | | \$ 4,591.85 | \$ 5,273.32 |
| Psychologists, Nurses, Counselors | \$ 116.41 | \$ 155.00 | \$ 141.45 | \$ 308.76 | | \$ 119.78 | \$ 154.53 |
| Administration-Certificated | \$ 376.85 | \$ 507.02 | \$ 357.45 | \$ 333.62 | | \$ 380.12 | \$ 476.37 |
| Teachers On Assignment | \$ 4.80 | \$ 45.14 | \$ - | \$ 20.66 | | \$ 30.81 | \$ 49.60 |
| Instructional Aides | \$ 444.86 | \$ 826.37 | \$ 301.54 | \$ 189.97 | | \$ 509.30 | \$ 890.29 |
| Support Library, Tech, Maintenance & Operations | \$ 373.45 | \$ 309.57 | \$ 362.35 | \$ 327.60 | | \$ 393.29 | \$ 321.34 |
| Administration-Classified | \$ 50.68 | \$ 106.74 | \$ 114.74 | \$ 81.26 | | \$ 82.26 | \$ 132.37 |
| Clerical | \$ 315.05 | \$ 464.58 | \$ 296.64 | \$ 340.71 | | \$ 309.86 | \$ 499.74 |
| Other Classified | \$ 77.43 | \$ 66.26 | \$ 27.38 | \$ 81.34 | | \$ 92.08 | \$ 70.81 |
| Employee Benefits | \$ 1,418.25 | \$ 1,957.87 | \$ 1,346.96 | \$ 1,288.60 | | \$ 1,481.38 | \$ 2,237.85 |
| Supplies & Textbooks | \$ 650.81 | \$ 693.09 | \$ 388.04 | \$ 298.14 | | \$ 514.53 | \$ 718.46 |
| Utilities, Insurance, Communications | \$ 260.12 | \$ 339.80 | \$ 236.91 | \$ 222.92 | | \$ 305.32 | \$ 365.99 |
| Conference & Mileage | \$ 17.73 | \$ 65.77 | \$ 10.98 | \$ 27.49 | | \$ 17.69 | \$ 63.09 |
| Contracts | \$ 515.97 | \$ 697.40 | \$ 408.00 | \$ 521.55 | | \$ 657.07 | \$ 817.83 |
| Capital Outlay | \$ 50.29 | \$ 71.63 | \$ - | \$ 4.33 | | \$ 31.16 | \$ 3.78 |
| County Education Services | \$ 3.22 | \$ - | \$ 160.82 | \$ 139.54 | | \$ - | \$ - |
| Indirect Costs | \$ - | \$ (40.46) | \$ (3.88) | \$ (14.99) | | \$ (5.45) | \$ (47.63) |
| Debt Service | \$ 31.14 | \$ - | \$ - | \$ - | | \$ 29.03 | \$ - |
| Support to Other Funds | \$ 113.99 | \$ 402.62 | \$ 61.89 | \$ 52.64 | | \$ 46.89 | \$ 112.26 |
| Total Spent Per 2007 Student Enrolled | \$ 9,253.93 | \$ 11,483.27 | \$ 7,148.61 | \$ 7,785.45 | | \$ 9,586.98 | \$ 12,140.03 |
| Beginning Fund Balance | \$ 2,341.56 | \$ 3,399.01 | \$ 1,202.35 | \$ 1,208.00 | | \$ 2,830.11 | \$ 4,543.20 |
| Revenue | \$ 9,742.48 | \$ 12,627.46 | \$ 7,367.22 | \$ 7,833.89 | | \$ 9,283.76 | \$ 11,900.72 |
| Expense | \$ (9,253.93) | \$ (11,483.27) | \$ (7,148.61) | \$ (7,785.45) | | \$ (9,586.98) | \$ (12,140.03) |
| Ending Fund Balance, Per Student Enrolled, 2007 | \$ 2,830.11 | \$ 4,543.20 | \$ 1,420.95 | \$ 1,256.44 | | \$ 2,526.88 | \$ 4,303.89 |

COMPARISON OF DISTRICT RESOURCES WITH COMPENSATION PACKAGE.

| | 2008/09 Del Mar | 2008/09 Solana Beach | 2007/08 Del Mar | 2007/08 Solana Beach | 2007/08 Cardiff | 2007/08 Rancho Santa Fe | 2007/08 Encinitas | 2007/08 Carlsbad | REVENUE LIMIT AB 1200 RECOVERY | REVENUE LIMIT + DONATIONS | SOURCE |
|--|------------------------|----------------------------|------------------------|----------------------------|--------------------|-------------------------|----------------------|------------------------|--------------------------------|---------------------------|---------------------------------|
| Number of Schools | 8 | 8 | 8 | 6 | 2 | 2 | 9 + charter | 13 | 3,122 | 4,256 | CBEDS |
| Low Enrollment K-8 | 335 | 375 | 375 | 358 | 355 | 178 | | 242 | 446 | 450 | CBEDS |
| Revenue Limit | \$ 5,577.59 | \$ 5,558.84 | \$ 5,538.34 | \$ 5,518.57 | \$ 5,518.54 | \$ 5,513.98 | \$ 5,541.70 | \$ 5,528.00 | \$ 5,528.00 | \$ 5,784.32 | CBEDS |
| Revenue Limit Or Property tax Available | 30,883,860 | 26,573,640 | 30,105,081 | 26,955,958 | 5,059,774 | 7,745,234 | 30,875,128 | 60,867,871 | 16,641,546 | 24,280,146 | P2 CDE certification, July 2006 |
| Revenue Limit Or Property tax Available per Enrollment | \$ 7,477.93 | \$ 9,684.27 | \$ 7,420.53 | \$ 9,823.60 | \$ 9,988.64 | \$ 10,071.83 | \$ 5,355.29 | \$ 5,666.85 | \$ 5,330.41 | \$ 5,702.24 | P2 CDE certification, July 2006 |
| Schedule Placement | | | | | | | | | | | |
| Step 1, Column 1 | 41,848 | 45,343 | 40,829 | 44,022 | 42,211 | 45,247 | 38,843 | 40,052 | 37,668 | 39,976 | |
| BA + 30, 5 years | 57,214 | 54,698 | 55,548 | 53,105 | 50,059 | 54,450 | 47,474 | 50,466 | 53,811 | 54,380 | |
| BA + 30, 10 years | 69,513 | 66,392 | 67,488 | 64,458 | 57,904 | 65,953 | 56,108 | 63,482 | 61,883 | 64,895 | |
| BA + 45, 5 years | 60,247 | 57,849 | 58,492 | 56,164 | 52,019 | 56,751 | 50,352 | 50,466 | 56,500 | 57,605 | |
| BA + 45, 10 years | 72,545 | 69,543 | 70,432 | 67,517 | 61,828 | 68,254 | 61,141 | 63,482 | 67,264 | 68,401 | |
| BA + 60, 5 years | 63,281 | 61,000 | 61,438 | 59,223 | 53,983 | 56,751 | 54,070 | 53,229 | 67,264 | 60,882 | |
| BA + 60, 10 years | 75,581 | 72,684 | 73,380 | 70,577 | 63,789 | 66,254 | 64,018 | 67,087 | 72,644 | 71,968 | |
| BA + 30, MA, 5 years | 59,918 | 62,000 | 57,252 | 60,223 | 55,262 | 59,051 | 48,474 | 54,070 | 53,811 | 54,380 | |
| BA + 30, MA, 10 years | 71,217 | 73,694 | 69,192 | 71,577 | 65,068 | 70,955 | 57,108 | 67,087 | 61,883 | 64,895 | |
| BA + 60, MA, 5 years | 64,985 | 62,000 | 63,142 | 60,223 | 55,262 | 59,051 | 54,070 | 54,070 | 67,264 | 60,882 | |
| BA + 60, MA, 10 years | 77,285 | 73,694 | 75,084 | 71,577 | 65,068 | 70,955 | 65,018 | 67,087 | 72,644 | 71,968 | |
| Top Step | 92,739 | 96,263 | 90,038 | 83,459 | 83,403 | 91,261 | 84,948 | 86,993 | 83,272 | 87,945 | |
| Top Attainable | 95,943 | 100,963 | 93,242 | 98,159 | 84,982 | 91,261 | 96,498 | 96,993 | 83,272 | 87,945 | |
| Annual Additional Compensation | | | | | | | | | | | |
| Masters | 1,704 | 1,000 | 1,704 | 1,000 | 1,279 | | 1,000 | | | | |
| Doctorate | 1,500 | 1,000 | 1,500 | 1,000 | | | 1,500 | | | | |
| National Board Cert | | 1,000 | | 1,000 | | | | | | | |
| Special Ed Assignment | | 1,500 | | 1,500 | | | | | | | |
| Reading Specialist | | 200 | | 200 | | | | | | | |
| CLAD | | | | | | | 500 | | | | |
| BCLAD | | | | | | | 1,000 | | | | |
| Top Step | BA + 60, MA, 27, Range | BA + 75, MA +15, 26, Range | BA + 60, MA, 27, Range | BA + 75, MA +15, 26, Range | BA + 75, 24, Range | MA+30, Range 24 | BA+75 + MA, Range 25 | MA+30 + CRED, Range 24 | BA + 60 OR MA, Range 26 | BA + 70 OR MA, Range 30 | |
| Health Benefits | \$ 8,048 | \$ 16,242 | \$ 8,048 | \$ 17,048 | \$ 4,853 | \$ 5,103 | \$ 18,712 | \$ 11,655 | \$ 13,584 | \$ 9,198 | |
| Employer Cap, Active | \$ 8,048 | \$ 5,800 | \$ 8,048 | \$ 5,800 | \$ 4,853 | \$ 7,830 | \$ 7,502 | \$ 11,542 | \$ 13,584 | \$ 9,198 | |
| Employer Cap, Retired | 184 | 184 | 184 | 185 | 185 | 184 | 185 | 186 | 184 | 185 | |
| Work days | 271.47 | Not Available | 274 | 182.36 | 44.7 | 66.3 | 265.4 | 517.77 | 132.4 | 197 | |
| Total FTE | \$ 69,969 | Not Available | \$ 67,389 | \$ 70,572 | \$ 69,370 | \$ 63,441 | \$ 70,542 | \$ 66,530 | \$ 68,726 | \$ 71,901 | |
| Average Salary From Schedule | | | | | | | | | | | |

CONTRACT COMPARISON, FOUR SMALL SCHOOL DISTRICTS

| | Average Value of Activity to DEL MAR USD (Includes Statutory Payroll Benefits and H&W, where applicable) | Average Value of DEL MAR Benefit to An Individual Employee (Includes Statutory Payroll Benefits and H&W, where applicable) | DEL MAR USD | SOLANA BEACHESD | Small Elementary SD | Same Enrollment SD |
|--|--|--|---------------------------------------|--|--|---|
| Sites Operating 2007 Enrollment | | | BASIC AID Eight K-6 Sites 4,057 | BASIC AID NEIGHBOR Six K-6 Sites 2,744 | REVENUE LIMIT AB 1200 RECOVERY Six K-6 E Sites, W One JRHS 3,122 | REVENUE LIMIT DISTRICT/ ENGAGED COMMUNITY/ DONATIONS K-12, One JRHS, One HS 4,258 |
| Work Day Includes Lunch Lunch | \$ 43,200 | | 7.00 0.75 | 7.50 0.75 | 7.50 0.75 | No fixed time, governed by educational responsibilities |
| Duty Free Lunch | Cost of District Paying 2 Noon Duty Aides Per Site For 2 Hours Per day | | 0.75 | 0.75 | 0.75 | Playground supervision required in case of regular employee absence |
| Early release (minimum days) | \$ 588,222 | \$ 2,178.60 | | | | |
| Adjunct Duties (Maximum Hours Per Year) | \$ 37,598 | \$ 302.58 | 5.00 | 30.00 | 10 for individual or group activities approved by the principal | |
| Work Year | \$ 114,376 | \$ 423.62 | 184.00 | 185.00 | 184 | Shall seek volunteers, prior to assignment |
| Staff Meetings (Per Month) | \$ 150,390 | \$ 1,210.33 | 2.00 | 2.00 | 60 minutes each meeting, no number of meeting limits, or mutually agreed-upon time | |
| Staff Meetings (Length of Time Limitation By Hour) | Cost to District of Paying Teacher Hourly Rate of \$25 for 10 Hourly Meetings | | 0.75 | 1.00 | | |
| Staff Development Days | \$ 343,129 | \$ 1,270.85 | | 2 Optional | | |
| Guaranteed Prep Time (Grades 1-3), Minutes Per Week | \$ 353,417 | \$ 4,841.33 | 120.00 | | | |
| Guaranteed Prep Time (Grades 4-6) | \$ 885,964 | \$ 7,262.00 | 180.00 | | | |
| Class Size (Grade K), Teacher : Student Ratio | \$ 720,886 | | 20.00 | 20 (CSR) or 33 (Non-CSR) | 29 | 3 days + Salary Schedule will be reduced if funding discontinued |
| Class Size (Grades 1-3), Teacher : Student Ratio | \$ 2,910,620 | | 20.00 | 20 (CSR) or 30 (Non-CSR) | 29 | |
| Class Size (Grades 4-6), Teacher : Student Ratio | \$ 748,054 | | 27.00 | 29.7 (Non-CSR) | 29 | |
| Resource Specialist (RSP, Special Needs) | | | | State Maximums | | |
| Special Day Class (SDC, Special Needs) | | | 28.00 | State Maximums | | |
| Preschool/ Speech/ Language (Special Needs) | | | 15.00 | State Maximums | | |
| K-6 Speech / Language | | | 40.00 | State Maximums | | |
| Adaptive Physical Education (Special Needs) | | | 53.00 | State Maximums | | |
| Personal Necessity Leave (Days per year) | | | 55.00 | State Maximums | | |
| Personal Leave (Days per year) | \$ 364,500 | \$ 4,236.17 | | 7 charged against sick | 7 charged against sick | |
| Compensatory Time Off (Grades 4-6), Days per year | \$ 72,900 | \$ 847.23 | | 2, included in the 7 PNL days | 2, included in the 20 PNL days | None |
| Release Time (4th - 6th Grade) Days per year, Parent-Teacher Conferences | \$ 32,940 | \$ 847.23 | | None | None | None |
| Annual Health Benefit Cap, Employer Cost | \$ 32,940 | \$ 847.23 | 2.00 | None | None | None |
| Compensation Goal (Salary + Health + Welfare benefits) | \$ (2,430,000) | \$ (9,000.00) | 8,048.00 | \$ 17,048.00 | \$ 13,583.98 | \$ 9,198 |
| | \$ 270 FTE x (\$9000 savings) | | | | | Achieve a rank of #5 out of 15 selected districts |

HISTORY OF DEL MAR UNION SCHOOL DISTRICT ENROLLMENT

| Year | K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Ungr. Elem. | STUDENT ENROLLMENT | SCHOOL SITES |
|------|-----|---------|---------|---------|---------|---------|---------|-------------|--------------------|--------------|
| | | | | | | | | | | |
| 0809 | 581 | 563 | 565 | 596 | 633 | 574 | 618 | 0 | 4130 | 8 |
| 0708 | 549 | 578 | 591 | 616 | 562 | 605 | 556 | 0 | 4057 | 7 |
| 0607 | 528 | 551 | 582 | 538 | 596 | 532 | 518 | 0 | 3845 | 7 |
| 0506 | 515 | 581 | 531 | 584 | 525 | 497 | 501 | 0 | 3734 | 7 |
| 0405 | 546 | 537 | 576 | 529 | 490 | 492 | 505 | 0 | 3675 | 6 |
| 0304 | 509 | 557 | 504 | 490 | 483 | 496 | 467 | 0 | 3506 | 6 |
| 0203 | 535 | 474 | 475 | 462 | 461 | 455 | 462 | 0 | 3324 | 6 |
| 0102 | 435 | 443 | 431 | 424 | 419 | 430 | 437 | 0 | 3019 | 5 |
| 0001 | 410 | 379 | 387 | 386 | 396 | 388 | 361 | 0 | 2707 | 5 |
| 9900 | 316 | 334 | 338 | 332 | 342 | 321 | 322 | 0 | 2305 | 4 |
| 9899 | 299 | 317 | 303 | 315 | 301 | 287 | 284 | 0 | 2106 | 4 |
| 9798 | 280 | 278 | 281 | 267 | 253 | 251 | 242 | 6 | 1858 | 3 |
| 9697 | 248 | 241 | 241 | 232 | 240 | 231 | 230 | 6 | 1669 | 3 |
| 9596 | 222 | 228 | 223 | 226 | 219 | 220 | 190 | 0 | 1528 | 3 |
| 9495 | 204 | 202 | 217 | 199 | 184 | 164 | 173 | 0 | 1343 | 3 |
| 9394 | 184 | 200 | 196 | 171 | 166 | 165 | 152 | 0 | 1234 | 3 |

HISTORY OF DEL MAR GRADE LEVEL BY SITE

| 2008/09 | K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Total Enrollment |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| Ashley Falls Elementary | 48 | 66 | 56 | 77 | 80 | 81 | 101 | 509 |
| Carmel Del Mar Elementary | 63 | 51 | 60 | 54 | 76 | 60 | 70 | 434 |
| Del Mar Heights Elementary | 60 | 67 | 63 | 58 | 58 | 60 | 62 | 428 |
| Del Mar Hills Elementary | 36 | 44 | 43 | 49 | 48 | 58 | 57 | 335 |
| Ocean Air | 118 | 87 | 105 | 78 | 81 | 84 | 87 | 640 |
| Sage Canyon | 88 | 100 | 99 | 120 | 123 | 101 | 108 | 739 |
| Sycamore Ridge | 70 | 60 | 45 | 65 | 63 | 55 | 54 | 412 |
| Torrey Hills | 98 | 88 | 94 | 95 | 104 | 75 | 79 | 633 |
| DEL MAR UNION ELEMENTARY | 581 | 563 | 565 | 596 | 633 | 574 | 618 | 4130 |

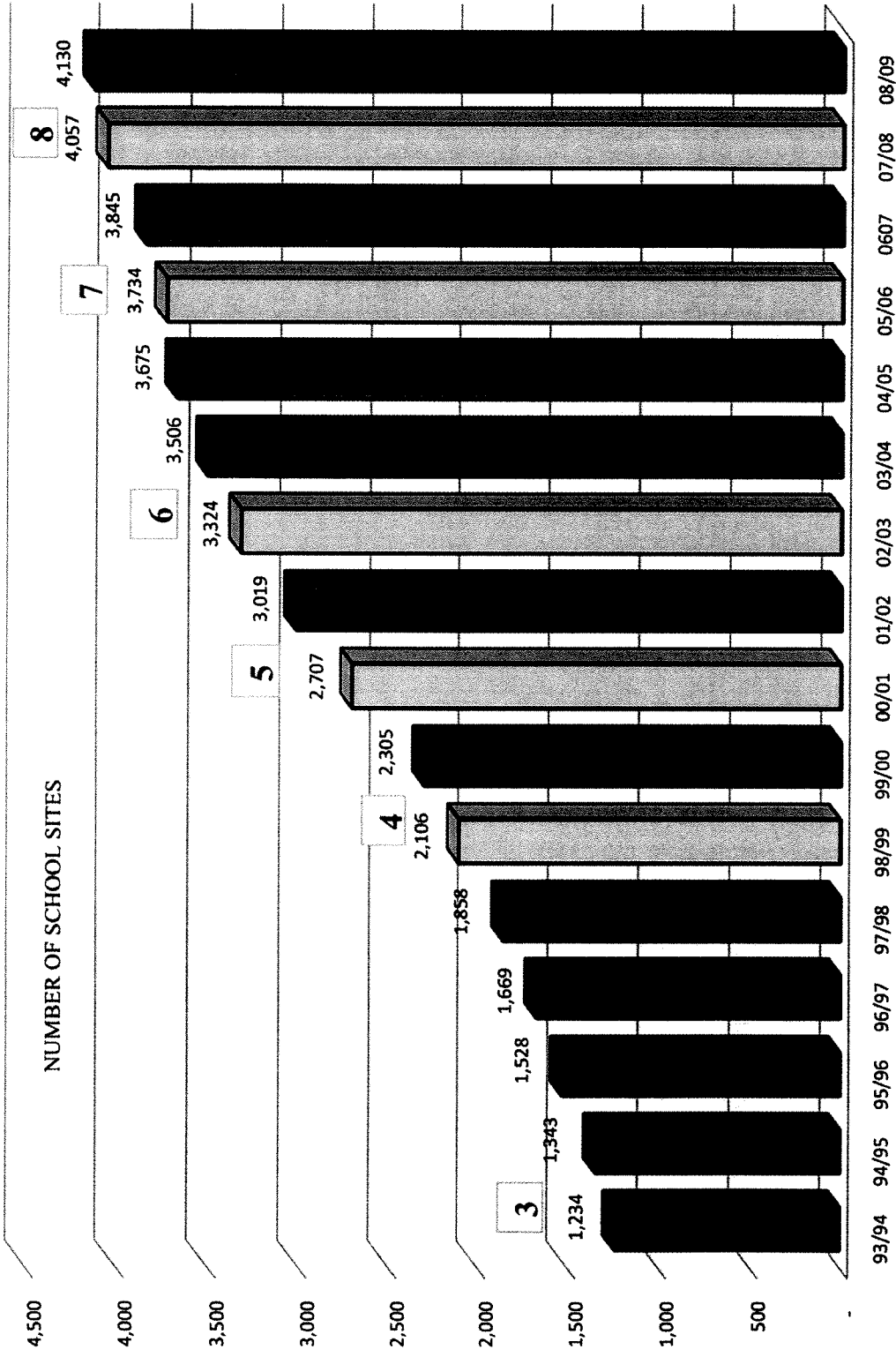
| 2007/08 | K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Total Enrollment |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| Ashley Falls Elementary | 60 | 59 | 80 | 78 | 81 | 99 | 80 | 537 |
| Carmel Del Mar Elementary | 61 | 62 | 58 | 76 | 62 | 68 | 75 | 462 |
| Del Mar Heights Elementary | 63 | 61 | 60 | 60 | 55 | 64 | 72 | 435 |
| Del Mar Hills Elementary | 53 | 46 | 49 | 47 | 62 | 56 | 62 | 375 |
| Ocean Air | 76 | 96 | 80 | 77 | 78 | 79 | 48 | 534 |
| Sage Canyon | 95 | 100 | 116 | 117 | 98 | 107 | 108 | 741 |
| Sycamore Ridge | 62 | 50 | 59 | 59 | 47 | 52 | 48 | 377 |
| Torrey Hills | 79 | 104 | 89 | 102 | 79 | 80 | 63 | 596 |
| DEL MAR UNION ELEMENTARY | 549 | 578 | 591 | 616 | 562 | 605 | 556 | 4057 |

| 2006/07 | K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Total Enrollment |
|---|------------|------------|------------|------------|------------|------------|------------|------------------|
| Ashley Falls Elementary | 60 | 80 | 79 | 79 | 102 | 74 | 77 | 551 |
| Carmel Del Mar Elementary | 59 | 62 | 78 | 70 | 70 | 72 | 80 | 491 |
| Del Mar Heights Elementary | 77 | 58 | 79 | 58 | 65 | 72 | 53 | 462 |
| Del Mar Hills Elementary | 56 | 55 | 56 | 56 | 63 | 66 | 54 | 406 |
| Sage Canyon | 110 | 140 | 100 | 96 | 108 | 108 | 107 | 769 |
| Sycamore Ridge | 58 | 58 | 71 | 47 | 54 | 43 | 49 | 380 |
| Torrey Hills | 108 | 98 | 119 | 131 | 134 | 96 | 98 | 784 |
| District Non-Public Non-Sectarian Schools | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 2 |
| DEL MAR UNION ELEMENTARY | 528 | 551 | 582 | 538 | 596 | 532 | 518 | 3845 |

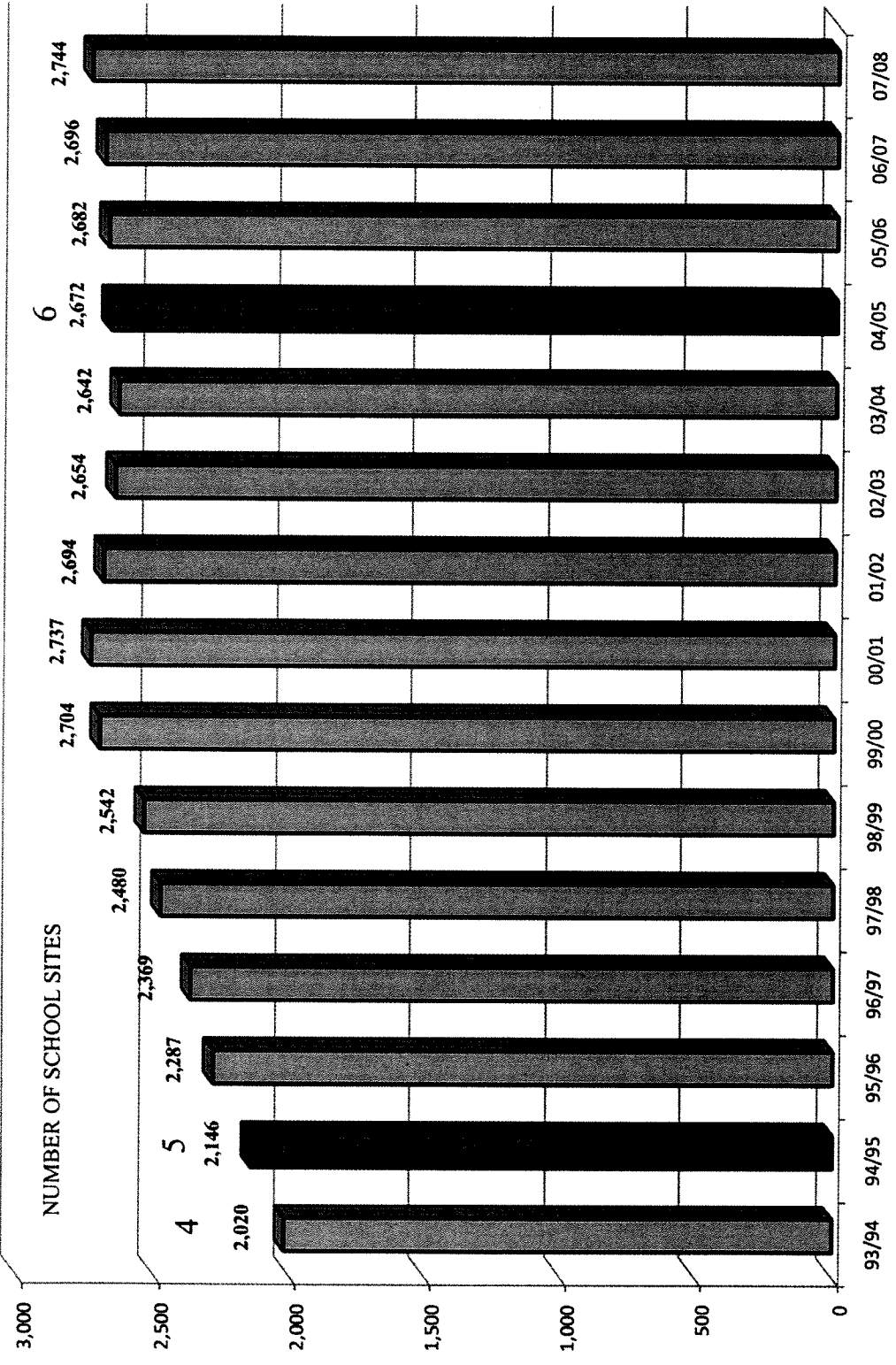
COMPARISON OF SMALL SCHOOL DISTRICT CONFIGURATIONS

| | 1993/94 | 1998/99 | 2000/01 | 2002/03 | 2005/06 | 2007/08 |
|--|---------|---------|---------|---------|---------|---------|
| DEL MAR UNION SCHOOL DISTRICT | | | | | | |
| Number of Schools | 3 | 4 | 5 | 6 | 7 | 8 |
| Student Enrollment | 1,234 | 2,106 | 2,707 | 3,324 | 3,734 | 4,057 |
| Smallest K-6 School Enrollment | 370 | 462 | 436 | 413 | 306 | 375 |
| Largest K- 6 School Enrollment | 443 | 560 | 730 | 749 | 758 | 741 |
| SOLANA BEACH ELEMENTARY SCHOOL DISTRICT | | | | | | |
| Number of Schools | 4 | 5 | 5 | 5 | 6 | 6 |
| Student Enrollment | 2,020 | 2,542 | 2,737 | 2,654 | 2,682 | 2,744 |
| Smallest K-6 School Enrollment | 393 | 395 | 389 | 354 | 377 | 358 |
| Largest K- 6 School Enrollment | 752 | 685 | 730 | 740 | 492 | 524 |
| REVENUE LIMIT DISTRICT, RECOVERING AB 1200 (K-6 E, W One JRHS) | | | | | | |
| Number of Schools | 5 | 6 | 6 | 6 | 6 | 6 |
| Student Enrollment | 2,852 | 3,303 | 3,420 | 3,384 | 3,225 | 3,122 |
| Smallest K-6 School Enrollment | 456 | 474 | 510 | 469 | 446 | 446 |
| Largest K- 6 School Enrollment | 677 | 560 | 589 | 544 | 530 | 502 |
| JRHS Enrollment | 607 | 750 | 754 | 870 | 813 | 766 |
| REVENUE LIMIT DISTRICT WITH ENGAGED COMMUNITY (K-6 E, W One JRHS, One HS) | | | | | | |
| Number of Schools | 6 | 5 | 5 | 5 | 5 | 5 |
| Student Enrollment | 3,647 | 3,857 | 3,901 | 4,100 | 4,313 | 4,258 |
| Smallest K-6 School Enrollment | 411 | 454 | 428 | 449 | 466 | 450 |
| Largest K- 6 School Enrollment | 556 | 622 | 627 | 663 | 612 | 644 |
| JRHS Enrollment | 892 | 923 | 962 | 1041 | 1097 | 1018 |
| HS Enrollment | 1305 | 1,312 | 1337 | 1398 | 1550 | 1542 |

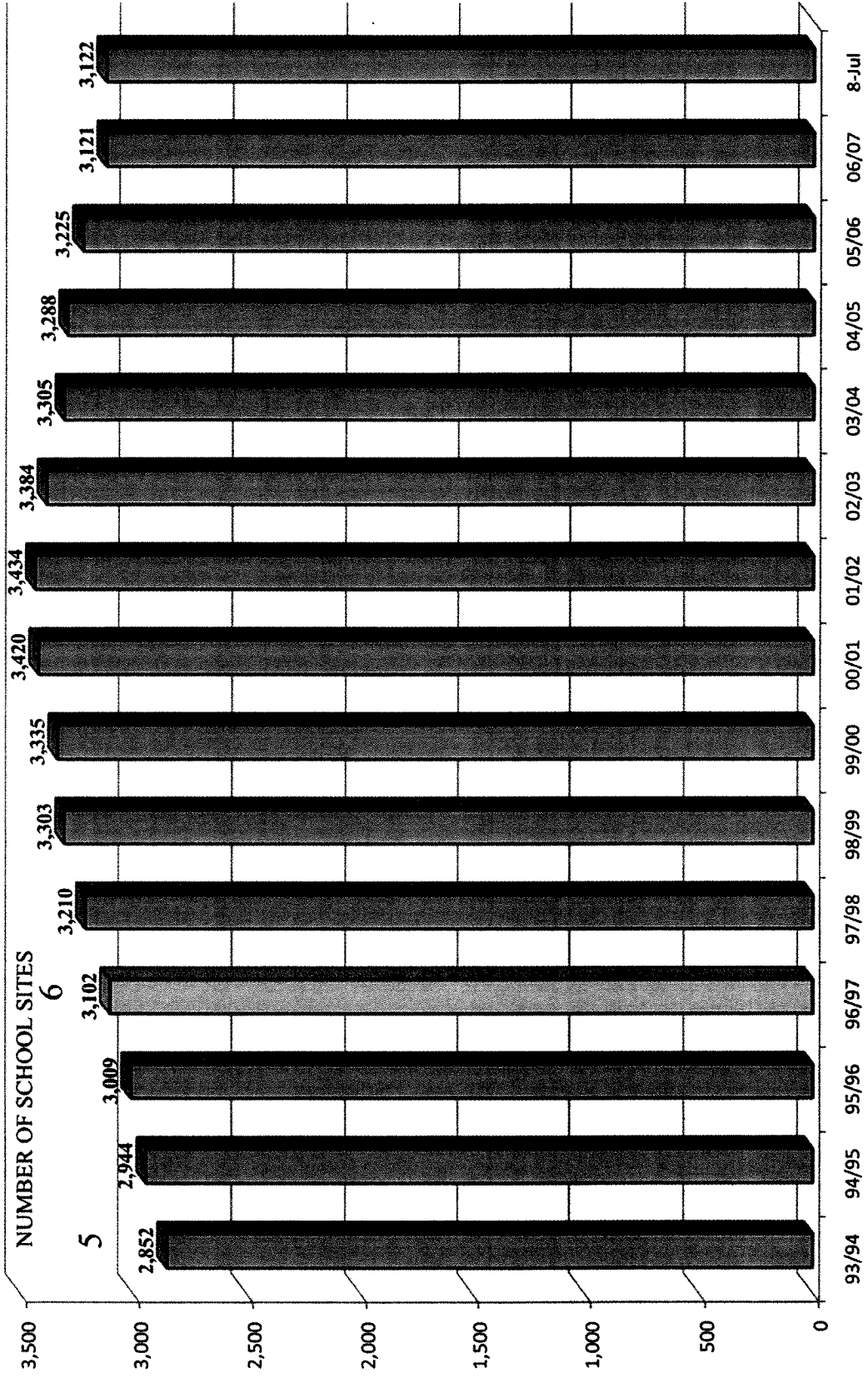
DEL MAR STUDENT ENROLLMENT HISTORY



SOLANA BEACH STUDENT ENROLLMENT HISTORY



REVENUE LIMIT DISTRICT STUDENT ENROLLMENT RECOVERING AB 1200



**PROPOSED FIXED COSTS OF OPERATING A SITE
DEL MAR UNION SCHOOL DISTRICT**

- 1) These costs are additional fixed costs associated with opening a site.
- 2) These costs could be saved when combining two small sites.

| ASSIGNMENT | AVERAGE FTE ASSIGNED BY SITE | AVERAGE COST OF PERSONNEL WITH BENEFITS |
|--|------------------------------|---|
| PRINCIPAL | 1.00 | \$ 115,888 |
| ENRICHMENT TEACHERS | 4.89 | \$ 411,963 |
| CLASSROOM TEACHERS | 3.00 * | \$ 259,493 |
| ADMIN SCHOOL SECRETARY | 1.00 | \$ 66,056 |
| SECRETARY ASST | 0.88 | \$ 53,686 |
| CUSTODIAN NIGHT | 1.50 | \$ 58,128 |
| HEALTH AIDE TECH | 0.62 | \$ 45,279 |
| LIBRARY MEDIA SPEC | 0.72 | \$ 51,149 |
| SCHOOL PLANT MANAGER | 1.00 | \$ 62,251 |
| POTENTIAL FIXED EMPLOYEE COSTS FOR OPENING A SITE | 14.61 | \$ 1,123,894 |
| UTILITY COSTS 2007/08 FOR OCEAN AIR | | \$ 95,248 |

* Extra classroom teachers are needed at smaller sites because there are fewer opportunities to combine grade levels. The number may vary depending upon enrollment, but a cost of 3-5 teachers is possible, depending upon enrollment by grade and teacher student ratio goals.

The exhibit for combining sites shows the calculation for determining that 3 additional teaching FTE is a fixed cost of operating a site.

NOTE: At least \$400,000 of textbooks, consumables and employee time was spent in 2006/07 and 2007/08 to accommodate the opening of the Ocean Air School. This represents one-time expenditures for DMUSD.

EFFECT OF COMBINING TWO SMALL LOCAL SITES

This calculation demonstrates that at least three additional teaching FTE are needed to operate two small sites instead of operating one larger site.

38 Sections are needed in two small schools, 35 Sections are needed in one larger school.

| 2008/09 ENROLLMENT | K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Total Enrollment |
|--------------------------------|-----------|------------|------------|------------|------------|------------|------------|------------------|
| DEL MAR HEIGHTS | 60 | 67 | 63 | 58 | 58 | 60 | 62 | 428 |
| DEL MAR HILLS | 36 | 44 | 43 | 49 | 48 | 58 | 57 | 335 |
| COMBINED ENROLLMENT | 96 | 111 | 106 | 107 | 106 | 118 | 119 | 763 |
| CURRENT SECTIONS / TEACHER FTE | | | | | | | | |
| DEL MAR HEIGHTS | 3 | 3.5 | 3.5 | 3 | 2.5 | 2.5 | 3 | 21 |
| DEL MAR HILLS | 2 | 3 | 2.5 | 2.5 | 2 | 2.5 | 2.5 | 17 |
| CURRENT SECTIONS | 5 | 6.5 | 6 | 5.5 | 4.5 | 5 | 5.5 | 38 |

| COMBINED SCHOOLS PROPOSED STAFFING | | | | | | | | NEW SECTIONS |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| HILLS/ HEIGHTS | | | | | | | | |
| K | 20 | | | | | | | 1 |
| K | 20 | | | | | | | 2 |
| K | 20 | | | | | | | 3 |
| K | 20 | | | | | | | 4 |
| K/1 | 16 | 4 | | | | | | 5 |
| 1 | | 20 | | | | | | 6 |
| 1 | | 20 | | | | | | 7 |
| 1 | | 20 | | | | | | 8 |
| 1 | | 20 | | | | | | 9 |
| 1 | | 20 | | | | | | 10 |
| 1/2 | | 7 | 13 | | | | | 11 |
| 2 | | | 20 | | | | | 12 |
| 2 | | | 20 | | | | | 13 |
| 2 | | | 20 | | | | | 14 |
| 2 | | | 20 | | | | | 15 |
| 2/3 | | | 13 | 7 | | | | 16 |
| 3 | | | | 20 | | | | 17 |
| 3 | | | | 20 | | | | 18 |
| 3 | | | | 20 | | | | 19 |
| 3 | | | | 20 | | | | 20 |
| 3 | | | | 20 | | | | 21 |
| 4 | | | | | 26 | | | 22 |
| 4 | | | | | 26 | | | 23 |
| 4 | | | | | 27 | | | 24 |
| 4 | | | | | 27 | | | 25 |
| 5 | | | | | | 27 | | 26 |
| 5 | | | | | | 27 | | 27 |
| 5 | | | | | | 27 | | 28 |
| 5 | | | | | | 27 | | 29 |
| 5/6 | | | | | | 10 | 17 | 30 |
| 6 | | | | | | | 25 | 31 |
| 6 | | | | | | | 25 | 32 |
| 6 | | | | | | | 26 | 33 |
| 6 | | | | | | | 26 | 34 |
| TOTAL STUDENTS | 96 | 111 | 106 | 107 | 106 | 118 | 119 | 763 |
| TOTAL SECTIONS | 4.5 | 6 | 5 | 5.5 | 4 | 4.5 | 5.5 | 35 |

DISTRICT-WIDE CERTIFICATED ADMINISTRATION

| DEL MAR USD | | REVENUE LIMIT | |
|---|--------------|---|--------------|
| | | DISTRICT K-8, 3125 | |
| | | Enrollment, Recovering | |
| | | AB 1200 District | |
| ASSIGNMENT | FTE | ESTIMATED ANNUAL SALARY, BEFORE 2008/09 COMPENSATION INCREASE | FTE |
| SUPERINTENDENT | 1.00 | | 1.00 |
| ASST SUPT, EDUCATION | 1.00 | | 1.00 |
| COOR OF STATE & FEDERAL PROGRAMS | 1.00 | | |
| DIR OF HUMAN RESOURCES & FACILITIES | 1.00 | | |
| DIRECTOR OF SPECIAL EDUCATION | 1.00 | | 1.00 |
| DIRECTOR OF PUPIL SERVICES | 1.00 | | |
| DIRECTOR OF TECHNOLOGY | 1.00 | | |
| TOTAL ADMINISTRATION, CERTIFICATED | 6.00 | \$ 795,891 | 3.00 |
| PRINCIPAL | 8.00 | \$ 853,000 | 6.00 |
| ASSISTANT PRINCIPAL | 1.00 | \$ 92,005 | 1.00 |
| PSYCHOLOGIST | 4.90 | \$ 351,671 | 3.00 |
| NURSE | 2.00 | \$ 132,778 | 2.00 |
| TCHR-LOAN CAL STATE | 1.00 | \$ 82,930 | |
| TEACHER-BTSA | 1.00 | \$ 78,156 | |
| SUBTOTAL, SITE SUPPORT | 17.90 | \$ 1,590,540 | 12.00 |
| TOTAL, DISTRICT WIDE, SUPPORT | 23.90 | \$ 2,386,431 | 15.00 |

ALLOCATION OF CERTIFICATED TEACHERS, 2008/09

| TEACHING ASSIGNMENT | FTE | ANNUAL SALARY BEFORE 2008/09 COMPENSATION INCREASE | | DMUSD K- Enrollment | Grade 1- Student Enrollment | Grade 2- Student Enrollment | Grade 3- Student Enrollment | Grade 4- Student Enrollment | Grade 5- Student Enrollment | Grade 6- Student Enrollment | Total Student Enrollment | FTE | REVENUE LIMIT DISTRICT K-8, 3125 Enrollment, Recovering AB 1200 District | Total Student Enrollment / One JRIHS |
|---------------------|--------|--|-------|---------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|-------|--|--------------------------------------|
| | | DMUSD | DMUSD | | | | | | | | | | | |
| K | 30.23 | 2,231,039.36 | 569 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 569 | 10.00 | 330 | |
| K/1 | 2.00 | 139,034.06 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 16.00 | 305 | |
| 1 | 28.00 | 1,809,189.91 | 0 | 529 | 0 | 0 | 0 | 0 | 0 | 0 | 529 | 15.00 | 320 | |
| 1/2 | 2.00 | 153,922.01 | 14 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 30 | 3.00 | 311 | |
| 2 | 28.24 | 1,949,832.28 | 0 | 0 | 537 | 0 | 0 | 0 | 0 | 0 | 537 | 9.00 | 330 | |
| 2/3 | 2.00 | 130,755.02 | 14 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 30 | 3.00 | 331 | |
| 3 | 30.17 | 2,124,622.06 | 0 | 0 | 0 | 580 | 0 | 0 | 0 | 0 | 580 | 10.00 | 330 | |
| 4 | 25.11 | 1,730,284.60 | 0 | 0 | 0 | 0 | 625 | 0 | 0 | 0 | 625 | 9.00 | 330 | |
| 4/5 | 1.00 | 82,929.99 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 8 | 1.00 | 356 | |
| 5 | 21.00 | 1,359,447.98 | 0 | 0 | 0 | 0 | 0 | 540 | 0 | 0 | 540 | 2.00 | 379 | |
| 5/6 | 3.00 | 227,295.97 | 0 | 0 | 0 | 0 | 0 | 26 | 0 | 34 | 60 | 11.00 | 771 | |
| 6 | 23.06 | 1,530,714.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 584 | 584 | 30.00 | 1.00 | |
| 7/8 | | | | | | | | | | | | | | |
| COUNSELOR, JR. HIGH | | | | | | | | | | | | | | |
| INDEPENDENT | | | | | | | | | | | | | | |
| STUDY | | | | | | | | | | | | | | |
| ART | 7.56 | 505,476.73 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.40 | | |
| ESC-OTHER | 2.50 | 149,455.96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| MUSIC | 8.00 | 509,906.10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| PE | 6.06 | 326,142.08 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SCIENCE | 7.00 | 473,708.84 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| TECH | 8.00 | 593,514.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| ADPE | 2.10 | 134,293.50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| RSP | 12.00 | 801,858.97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SPEECH | 10.00 | 687,841.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| SDC | 5.00 | 325,675.90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.00 | | |
| PRESCH SDC | 4.00 | 232,138.06 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10.00 | | |
| TOTAL | 268.03 | 18,209,079.50 | 581 | 563 | 565 | 596 | 653 | 574 | 618 | 4130 | 132.4 | 3122 | | |

CERTIFICATED TEACHING ASSIGNMENTS, 2008/09
SPECIAL EDUCATION

| ASSIGNMENT | LAST NAME | SCHOOL SITE NAME | FTE | ANNUAL SALARY |
|--|---------------|------------------|--------------|------------------------|
| ADAPTIVE PE | ULRICH | ASHLEY FALLS | 0.60 | |
| ADAPTIVE PE | CREIGHTON | CARMEL DEL MAR | 0.50 | |
| ADAPTIVE PE | JOHNSON | SYCAMORE RIDGE | 1.00 | |
| ADAPTIVE PE Total | | | 2.10 | \$ 134,293.50 |
| RSP | BIGNAMI | ASHLEY FALLS | 1.00 | |
| RSP | DEGROOT | CARMEL DEL MAR | 1.00 | |
| RSP | ANDERSON | DEL MAR HEIGHTS | 1.00 | |
| RSP | MARTINEZ | DEL MAR HILLS | 1.00 | |
| RSP | CARPENTER | OCEAN AIR | 1.00 | |
| RSP | JOHNSON | SAGE CANYON | 1.00 | |
| RSP | LAVELLE-JONES | SAGE CANYON | 1.00 | |
| RSP | BOERNER | SYCAMORE RIDGE | 1.00 | |
| RSP | GRAHAM | SYCAMORE RIDGE | 1.00 | |
| RSP | JAMES | TORREY HILLS | 1.00 | |
| RSP | KRAUS | TORREY HILLS | 1.00 | |
| RSP | NIELSEN | TORREY HILLS | 1.00 | |
| RSP Total | | | 12.00 | \$ 801,858.97 |
| SDC | HAYLAT | CARMEL DEL MAR | 1.00 | |
| SDC | PODOLSKY | CARMEL DEL MAR | 1.00 | |
| SDC | BIRKETT | DEL MAR HEIGHTS | 1.00 | |
| SDC | HERNANDEZ | DEL MAR HEIGHTS | 1.00 | |
| SDC | BOCANEGRA | SYCAMORE RIDGE | 1.00 | |
| SDC Total | | | 5.00 | \$ 325,675.90 |
| SPEECH | VAN DILLEN | ASHLEY FALLS | 1.00 | |
| SPEECH | SCHWARTZ | CARMEL DEL MAR | 1.00 | |
| SPEECH | JOHNSON | DEL MAR HEIGHTS | 1.00 | |
| SPEECH | HILLERUD | OCEAN AIR | 1.00 | |
| SPEECH | IRWIN | SAGE CANYON | 1.00 | |
| SPEECH | HOPWOOD | SYCAMORE RIDGE | 1.00 | |
| SPEECH | LEUTEL | SYCAMORE RIDGE | 1.00 | |
| SPEECH | MAXSON | SYCAMORE RIDGE | 1.00 | |
| SPEECH | SIEVERS | SYCAMORE RIDGE | 1.00 | |
| SPEECH | GORGAS | TORREY HILLS | 1.00 | |
| SPEECH Total | | | 10.00 | \$ 687,841.00 |
| Grand Total, K-12 Special Education, Teaching Staff | | | 29.10 | \$ 1,949,669.37 |
| ASSIGNMENT | LAST NAME | SCHOOL SITE NAME | FTE | ANNUAL SALARY |
| PRESCH SDC | ADDENBROOKE | SYCAMORE RIDGE | 1.00 | |
| PRESCH SDC | CARCAMO | SYCAMORE RIDGE | 1.00 | |
| PRESCH SDC | STOCKER | SYCAMORE RIDGE | 1.00 | |
| PRESCH SDC | VACANCY | SYCAMORE RIDGE | 1.00 | |
| PRESCH SDC Total | | | 4.00 | \$ 232,138.06 |

DMUSD ENRICHMENT PROGRAM, CERTIFICATED TEACHERS, 2008/09

Certificated Staff, Estimated Cost

| PROGRAM | ASHLEY FALLS | CARMEL DEL MAR | DEL MAR HEIGHTS | DEL MAR HILLS | OCEAN AIR | SAGE CANYON | SYCAMORE RIDGE | TORREY HILLS | GRAND TOTAL |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| ART | \$ 103,607 | \$ 83,892 | \$ 100,227 | \$ 89,337 | \$ 90,312 | \$ 63,573 | \$ 48,879 | \$ 80,543 | \$ 660,368 |
| ESC-OTHER | | | \$ 43,438 | | \$ 47,573 | \$ 69,656 | | \$ 43,441 | \$ 204,058 |
| MUSIC | \$ 72,383 | \$ 76,852 | \$ 70,297 | \$ 81,182 | \$ 100,242 | \$ 94,800 | \$ 74,473 | \$ 78,468 | \$ 648,697 |
| PE | \$ 69,031 | \$ 37,688 | \$ 78,471 | \$ 37,204 | \$ 73,026 | \$ 70,308 | \$ 37,207 | \$ 36,334 | \$ 439,270 |
| SCIENCE | \$ 88,730 | \$ 111,082 | | \$ 78,479 | \$ 102,981 | \$ 78,481 | \$ 60,877 | \$ 78,483 | \$ 599,115 |
| TECH | \$ 92,098 | \$ 72,407 | \$ 111,090 | \$ 89,373 | \$ 108,369 | \$ 78,489 | \$ 102,991 | \$ 89,377 | \$ 744,195 |
| Grand Total | \$ 425,850 | \$ 381,920 | \$ 403,523 | \$ 375,575 | \$ 522,453 | \$ 455,308 | \$ 324,427 | \$ 406,646 | \$ 3,295,703 |

Includes payroll benefits @11.40% per \$1 of payroll, health & welfare benefits @ \$8048 cap
Does not include 2008/09 compensation increase

| FULL TIME EQUIVALENT | ASHLEY FALLS | CARMEL DEL MAR | DEL MAR HEIGHTS | DEL MAR HILLS | OCEAN AIR | SAGE CANYON | SYCAMORE RIDGE | TORREY HILLS | GRAND TOTAL |
|----------------------|--------------|----------------|-----------------|---------------|-------------|-------------|----------------|--------------|--------------|
| ART | 1.06 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 7.56 |
| ESC-OTHER | | | 0.50 | | 0.50 | 1.00 | | 0.50 | 2.50 |
| MUSIC | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| PE | 1.00 | 0.50 | 1.00 | 0.53 | 1.00 | 1.00 | 0.53 | 0.50 | 6.06 |
| SCIENCE | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.00 |
| TECH | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| Grand Total | 5.06 | 4.50 | 4.50 | 4.53 | 5.50 | 6.00 | 4.03 | 5.00 | 39.12 |

DMUSD ENRICHMENT PROGRAM, CERTIFICATED TEACHERS, 2008/09

| ASSIGNMENT | ASHLEY FALLS | CARMEL DEL MAR | DEL MAR HEIGHTS | DEL MAR HILLS | OCEAN AIR | SAGE CANYON | SYCAMORE RIDGE | TORREY HILLS | GRAND TOTAL |
|------------------------|--------------|----------------|-----------------|---------------|-------------|-------------|----------------|--------------|--------------|
| BAKER | | | | | | | | 1.00 | 1.00 |
| DOYLE | 0.63 | | | | | | | | 0.63 |
| FOIGNER | | | 1.00 | | | | | | 1.00 |
| GILBERT | 0.43 | | | | | | | | 0.43 |
| GRIFFITH | | | | | | 1.00 | | | 1.00 |
| INTRAVAIA | | 1.00 | | | | | | | 1.00 |
| LIPPE | | | | | 0.50 | | | | 0.50 |
| LUCE | | | | | 0.50 | | | | 0.50 |
| NELSON | | | | 1.00 | | | 0.50 | | 1.50 |
| ART Total | 1.06 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 1.00 | 7.56 |
| DAMEI | | | | | | | | 0.50 | 0.50 |
| ESMAILI | | | | | | 1.00 | | | 1.00 |
| LEEDER | | | | | 0.50 | | | | 0.50 |
| ZOBELL | | | 0.50 | | | | | | 0.50 |
| ESC-OTHER Total | | | 0.50 | 0.50 | 0.50 | 1.00 | | 0.50 | 2.50 |
| ALLARD | | | | 1.00 | | | | | 1.00 |
| BEESON | | | 1.00 | | | | | | 1.00 |
| FERNANDEZ-SIERRA | | | | | | | | | |
| IGARASHI | | | | | | 1.00 | | 1.00 | 2.00 |
| LOMAX | | | | | | | 1.00 | | 1.00 |
| MITCHELL | 1.00 | | | | | | | | 1.00 |
| NEILSON | | | | | 1.00 | | | | 1.00 |
| PECK | | 1.00 | | | | | | | 1.00 |
| MUSIC Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| CUNHA | 1.00 | | | | | | | | 1.00 |
| DAVIS | | | | | 1.00 | | | | 1.00 |
| FRIEDMAN | | | | | | | | | |
| PHILLIP | | | | | | | | 0.50 | 0.50 |
| ROTH | | | 1.00 | | | | | | 1.00 |
| SINK | 0.50 | | | | | | | | 0.50 |
| TRACY | | | | 0.53 | | | | | 0.53 |
| PE Total | 1.00 | 0.50 | 1.00 | 0.53 | 1.00 | 1.00 | 0.53 | 0.50 | 6.06 |
| DUGGER | | 1.00 | | | | | | | 1.00 |
| DUMOFF | | | | | | | | | |
| KRISHNAN | | | | | | | | | |
| LUBOMUDROV | | | | | 1.00 | | | 1.00 | 2.00 |
| SWANBERG | | | | | | | | | |
| WINN | | | | 1.00 | | | | | 1.00 |
| ZEBOLD | 1.00 | | | | | 1.00 | | | 2.00 |
| SCIENCE Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 7.00 |
| GEISBAUER | 1.00 | | | | | | | | 1.00 |
| GIANOLA | | | | | 1.00 | | | | 1.00 |
| HONSBERGER | | | | | | | | | |
| HOPPER | | | | 1.00 | | | | 1.00 | 2.00 |
| MORAN | | | 1.00 | | | | | | 1.00 |
| OLIVEIRA | | | | | | | | | |
| SWANSON | | | | | | | 1.00 | | 1.00 |
| WOLFERTZ | | | | | | 1.00 | | | 1.00 |
| TECH Total | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 8.00 |
| Grand Total | 5.06 | 4.50 | 4.50 | 4.53 | 5.50 | 6.00 | 4.03 | 5.00 | 39.12 |

CLASSIFIED STAFF ALLOCATION, DISTRICTWIDE, 2008/2009

| CLASSIFIED JOB DESCRIPTION | DMUSD | | REVENUE LIMIT DISTRICT K-8, 3125 Enrollment, Recovering AB 1200 District |
|--|---------------|--|---|
| | FTE | ESTIMATED ANNUAL SALARY BEFORE 0809 RAISE | |
| ADMIN SCHOOL SECRETARY | 8.00 | \$ 379,234 | 7.00 (2 @ JRHS) |
| BILINGUAL ASSISTANTS | | | 3.53 |
| CAMPUS SECURITY, JRHS | | | 0.44 |
| CUSTODIAN NIGHT | 12.00 | \$ 412,175 | 1.00 |
| CUSTODIAN DAY | | | 9.47 |
| HEALTH AIDE TECH | 4.98 | \$ 151,365 | |
| INST AIDE ELL | 2.99 | \$ 85,145 | |
| INST AIDE I | 7.18 | \$ 179,668 | 6.00 |
| INST AIDE I SP ED | 18.65 | \$ 489,882 | 22.13 |
| INST AIDE II | 0.53 | \$ 20,980 | |
| INST AIDE II ESC | 3.41 | \$ 115,290 | |
| INST AIDE II SP ED | 35.40 | \$ 1,082,752 | |
| LIBRARY MEDIA SPEC | 5.77 | \$ 203,187 | 3.71 |
| LVN-AIDE | 1.25 | \$ 58,390 | |
| OCCUPATIONAL THERAPIST | 1.00 | \$ 71,239 | |
| SCHOOL PLANT MANAGER | 8.00 | \$ 354,356 | |
| SECRETARY ASST | 7.00 | \$ 261,067 | 3.28 |
| GUIDANCE CLERK, JRHS | | | 0.75 |
| TECHNOLOGY/NETWORK | 1.00 | \$ 70,743 | 2.64 |
| VOLUNTEER COORDINATOR | 0.46 | \$ 11,993 | |
| TOTAL, SITE ASSIGNED CLASSIFIED | 117.61 | \$ 3,947,466 | 59.94 |

| CLASSIFIED DISTRICT WIDE | | | |
|---|---------------|--|---|
| CLASSIFIED JOB DESCRIPTION | FTE | ESTIMATED ANNUAL SALARY BEFORE 0809 RAISE | REVENUE LIMIT DISTRICT K-8, 3125 Enrollment, Recovering AB 1200 District |
| BUSINESS SERVICES (INCLUDES ASSISTANT SUPERINTENDENT) | 4.50 # | \$ 351,488 | 5.00 |
| CUSTODIAL SVCS (SUPERVISOR, LEAD, & FLOATER) | 3.00 # | \$ 138,065 | |
| MAINTENANCE, GROUNDS, DIRECTOR | 4.00 # | \$ 230,110 | 10.00 |
| CURRICULUM TECHNICIANS | | | 1.44 |
| PERSONNEL TECHNICIAN | 0.50 | \$ 33,332 | |
| PUBLICATIONS OPERATOR | | | 1.00 |
| RECEPTIONIST | | | 1.875 |
| PROGRAM / EXECUTIVE / ADMINISTRATIVE ASSISTANTS | 5.00 # | \$ 298,599 | 3.50 |
| DIRECTOR OF TECHNOLOGY | | | 1.00 |
| STUDENT INFO DATA / TECHNOLOGY | 3.00 # | \$ 190,335 | |
| UTILITY WORKER/DRIVER | 2.00 # | \$ 85,009 | 1.00 |
| TOTAL, CLASSIFIED DISTRICT WIDE | 22.00 | \$ 1,326,937 | 24.82 |
| TOTAL CLASSIFIED STAFF | 139.61 | \$ 5,274,403 | 84.76 |

DMUSD CLASSIFIED STAFF ALLOCATION BY SITE, 2008/09

| JOB DESCRIPTION | ASHLEY FALLS | | CARMEL DEL MAR | | CARMEL DEL MAR | | DEL MAR HEIGHTS | | DEL MAR HEIGHTS | |
|---------------------------|-------------------|-------------|-------------------|--------------|-------------------|--------------|-----------------|-----|-----------------|-----|
| | Salaries | FTE | Salaries | FTE | Salaries | FTE | Salaries | FTE | Salaries | FTE |
| ADMIN SCHOOL SECRETARY | \$ 48,932 | 1.00 | \$ 48,932 | 1.00 | \$ 51,378 | 1.00 | | | | |
| CUSTODIAN NIGHT | \$ 34,306 | 1.00 | \$ 38,813 | 1.00 | \$ 31,117 | 1.00 | | | | |
| HEALTH AIDE TECH | \$ 20,849 | 0.60 | \$ 20,683 | 0.63 | \$ 14,294 | 0.50 | | | | |
| INST AIDE ELL | | | \$ 17,835 | 0.63 | \$ 20,598 | 0.69 | | | | |
| INST AIDE I | | | \$ 36,843 | 1.62 | \$ 14,672 | 0.63 | | | | B |
| INST AIDE I SP ED | \$ 73,330 | 2.74 | \$ 31,296 | 1.27 | \$ 158,430 | 5.70 | | | | |
| INST AIDE II | | | | | | | | | | |
| INST AIDE II ESC | \$ 21,068 | 0.61 | \$ 25,996 | 0.71 | \$ 41,765 | 0.98 | | | | |
| INST AIDE II SP ED | \$ 21,453 | 0.75 | \$ 249,971 | 7.50 | \$ 46,470 | 1.38 | | | | |
| LIBRARY MEDIA SPEC | \$ 22,237 | 0.69 | \$ 27,865 | 0.68 | \$ 26,047 | 0.66 | | | | |
| LVN-AIDE | | | \$ 32,254 | 0.75 | | | | | | |
| OCCUPATIONAL THERAPIST | | | | | | | | | | |
| SCHOOL PLANT MANAGER | \$ 47,179 | 1.00 | \$ 47,179 | 1.00 | \$ 47,179 | 1.00 | | | | |
| SECRETARY ASST | \$ 37,841 | 0.88 | \$ 37,841 | 0.88 | \$ 29,650 | 0.88 | | | | |
| TECHNOLOGY/NETWORK | | | | | | | | | | |
| VOLUNTEER COORDINATOR | | | | | | | | | | |
| TOTAL | \$ 327,195 | 9.26 | \$ 615,507 | 17.65 | \$ 481,600 | 14.40 | | | | |
| Student Enrollment | 509 | | 434 | | 428 | | | | | |

Source: District Enrollment 10/10/08
 Source: District Payroll Supervisor Information, 10/16/08
 District Payroll, December 2008
 A - 1.17 FTE District Paid/ .45 Categorical
 B - .68 FTE District Paid
 C - 1.33 FTE District Paid/ .4 Categorical
 D - 1.25 FTE District Paid
 E - 1.14 FTE District Paid/ .25 Categorical
 F - .13 FTE Categorical

DMUSD CLASSIFIED STAFF ALLOCATION BY SITE, 2008/09

| JOB DESCRIPTION | DEL MAR HILLS | | DEL MAR HILLS | | OCEAN AIR | | OCEAN AIR | | SAGE CANYON | |
|------------------------|---------------|------|---------------|-------|------------|-------|------------|------|-------------|-------|
| | Salaries | FTE | Salaries | FTE | Salaries | FTE | Salaries | FTE | Salaries | FTE |
| ADMIN SCHOOL SECRETARY | \$ 48,932 | 1.00 | \$ 40,256 | 1.00 | \$ 56,272 | 1.00 | \$ 48,932 | 1.00 | \$ 56,272 | 1.00 |
| CUSTODIAN NIGHT | \$ 36,023 | 1.00 | \$ 63,938 | 2.00 | \$ 66,980 | 2.00 | \$ 36,023 | 1.00 | \$ 66,980 | 2.00 |
| HEALTH AIDE TECH | \$ 17,868 | 0.63 | \$ 17,868 | 0.63 | \$ 26,062 | 0.63 | \$ 17,868 | 0.63 | \$ 26,062 | 0.75 |
| INST AIDE ELL | \$ 17,977 | 0.60 | \$ 17,977 | 0.60 | \$ 12,326 | 0.60 | \$ 17,977 | 0.60 | \$ 12,326 | 0.50 |
| INST AIDE I | \$ 41,642 | 1.73 | \$ 29,344 | 1.25 | \$ 35,279 | 1.50 | \$ 41,642 | 1.73 | \$ 35,279 | 1.50 |
| INST AIDE I SP ED | \$ 42,830 | 1.50 | \$ 35,279 | 1.50 | \$ 35,279 | 1.50 | \$ 42,830 | 1.50 | \$ 35,279 | 1.50 |
| INST AIDE II | | | | | | | | | | |
| INST AIDE II ESC | | | \$ 26,062 | 0.75 | \$ 22,152 | 0.75 | \$ 26,062 | 0.75 | \$ 22,152 | 0.64 |
| INST AIDE II SP ED | | | \$ 134,508 | 4.30 | \$ 161,600 | 4.30 | \$ 134,508 | 4.30 | \$ 161,600 | 5.25 |
| LIBRARY MEDIA SPEC | \$ 24,065 | 0.78 | \$ 27,030 | 0.69 | \$ 31,944 | 0.69 | \$ 24,065 | 0.78 | \$ 31,944 | 0.81 |
| LVN-AIDE | | | | | | | | | | |
| OCCUPATIONAL THERAPIST | | | | | | | | | | |
| SCHOOL PLANT MANAGER | \$ 47,179 | 1.00 | \$ 38,813 | 1.00 | \$ 44,931 | 1.00 | \$ 47,179 | 1.00 | \$ 44,931 | 1.00 |
| SECRETARY ASST | \$ 31,131 | 0.88 | \$ 31,131 | 0.88 | \$ 32,691 | 0.88 | \$ 31,131 | 0.88 | \$ 32,691 | 0.88 |
| TECHNOLOGY/NETWORK | \$ 70,743 | 1.00 | | | | | | | | |
| VOLUNTEER COORDINATOR | | | | | | | | | | |
| TOTAL | \$ 360,413 | 9.51 | \$ 462,204 | 14.59 | \$ 490,237 | 14.33 | \$ 360,413 | 9.51 | \$ 490,237 | 14.33 |
| Student Enrollment | 335 | | 640 | | 739 | | 335 | | 739 | |

Source: District Enrollment 10/10/08
 Source: District Payroll Supervisor Information, 10/16/08
 District Payroll, December 2008
 A - 1.17 FTE District Paid/.45 Categorical
 B - .68 FTE District Paid
 C - 1.33 FTE District Paid/.4 Categorical
 D - 1.25 FTE District Paid
 E - 1.14 FTE District Paid/.25 Categorical
 F - .13 FTE Categorical

DMUSD CLASSIFIED STAFF ALLOCATION BY SITE, 2008/09

| JOB DESCRIPTION | SYCAMORE RIDGE | | SYCAMORE RIDGE | | TORREY HILLS | | TORREY HILLS | | Total Estimated Salaries (Prior to 0809 Raise) | Total Estimated FTE's |
|---------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|--|-----------------------|
| | Salaries | FTE | Salaries | FTE | Salaries | FTE | Salaries | FTE | | |
| ADMIN SCHOOL SECRETARY | \$ 42,267 | 1.00 | \$ 42,267 | 1.00 | \$ 42,267 | 1.00 | \$ 42,267 | 1.00 | \$ 379,234 | 8.00 |
| CUSTODIAN NIGHT | \$ 66,980 | 2.00 | \$ 74,017 | 2.00 | \$ 74,017 | 2.00 | \$ 74,017 | 2.00 | \$ 412,175 | 12.00 |
| HEALTH AIDE TECH | \$ 14,294 | 0.50 | \$ 19,448 | 0.58 | \$ 19,448 | 0.75 | \$ 19,448 | 0.75 | \$ 151,365 | 4.98 |
| INST AIDE ELL | \$ 16,408 | 0.58 | \$ 16,408 | 0.58 | \$ 16,408 | 0.58 | \$ 16,408 | 0.58 | \$ 85,145 | 2.99 |
| INST AIDE I | \$ 33,146 | 1.39 | \$ 33,146 | 1.39 | \$ 33,146 | 1.39 | \$ 33,146 | 1.39 | \$ 158,882 | 6.73 |
| INST AIDE I SP ED | \$ 37,902 | 1.38 | \$ 37,902 | 1.38 | \$ 37,902 | 1.38 | \$ 37,902 | 1.38 | \$ 489,882 | 18.65 |
| INST AIDE II | | | | | | | | | | |
| INST AIDE II ESC | | | | | | | | | | |
| INST AIDE II SP ED | \$ 301,446 | 10.38 | \$ 301,446 | 10.38 | \$ 167,304 | 5.84 | \$ 167,304 | 5.84 | \$ 1,082,752 | 35.40 |
| LIBRARY MEDIA SPEC | \$ 23,045 | 0.71 | \$ 23,045 | 0.71 | \$ 20,955 | 0.75 | \$ 20,955 | 0.75 | \$ 203,187 | 5.77 |
| LVN-AIDE | \$ 26,136 | 0.50 | \$ 26,136 | 0.50 | | | | | \$ 58,390 | 1.25 |
| OCCUPATIONAL THERAPIST | \$ 71,239 | 1.00 | \$ 71,239 | 1.00 | | | | | \$ 71,239 | 1.00 |
| SCHOOL PLANT MANAGER | \$ 36,966 | 1.00 | \$ 36,966 | 1.00 | \$ 44,931 | 1.00 | \$ 44,931 | 1.00 | \$ 354,356 | 8.00 |
| SECRETARY ASST | \$ 29,650 | 0.88 | \$ 29,650 | 0.88 | \$ 31,131 | 0.88 | \$ 31,131 | 0.88 | \$ 261,067 | 7.00 |
| TECHNOLOGY/NETWORK | | | | | | | | | | |
| VOLUNTEER COORDINATOR | | | | | | | | | | |
| TOTAL | \$ 699,479 | 21.31 | \$ 699,479 | 21.31 | \$ 510,831 | 16.57 | \$ 510,831 | 16.57 | \$ 3,947,466 | 117.61 |
| Student Enrollment | 412 | | 412 | | 633 | | 633 | | 4130 | |

Source: District Enrollment 10/10/08
 Source: District Payroll Supervisor Information, 10/16/08
 District Payroll, December 2008
 A - 1.17 FTE District Paid/ .45 Categorical
 B - .68 FTE District Paid
 C - 1.33 FTE District Paid/ .4 Categorical
 D - 1.25 FTE District Paid
 E - 1.14 FTE District Paid/ .25 Categorical
 F - .13 FTE Categorical

COST DIFFERENTIAL BETWEEN CLASS SIZE RATIO OF 27:1 AND 30:1, GRADES 4-6

| LAST NAME | FTE | 4-Student Enrollment | 5-Student Enrollment | 6-Student Enrollment | Total Grade 4-6 Student Enrollment | Current Sections | FTE's At 30:1 Assumes Combo Classes | Potential Teacher FTE Savings |
|------------------------------|--------------|----------------------|----------------------|----------------------|------------------------------------|------------------|-------------------------------------|-------------------------------|
| KYLE | 1.00 | 27 | | | | | | |
| MAZONE | 1.00 | 27 | | | | | | |
| SMITH | 1.00 | 26 | | | | | | |
| BALLENGER | 1.00 | | 27 | | | | | |
| JOHNSON | 1.00 | | 27 | | | | | |
| LOES | 1.00 | | 27 | | | | | |
| HUFFSTUTTER | 1.00 | | | 25 | | | | |
| PEDDYCORD | 1.00 | | | 25 | | | | |
| SHEFFIELD | 1.00 | | | 25 | | | | |
| WEINBAUM DAVIS | 1.00 | | | 26 | | | | |
| ASHLEY FALLS Total | 10.00 | 80 | 81 | 101 | 262 | 10 | 9 | 1 |
| GARBER | 1.00 | 25 | | | | | | |
| LEEK | 1.00 | 26 | | | | | | |
| SKINNER | 1.00 | 25 | | | | | | |
| CARPENTER | 1.00 | | 26 | | | | | |
| NELSON | 1.00 | | 27 | | | | | |
| BARGER | 1.00 | | | 27 | | | | |
| JONES | 1.00 | | | 27 | | | | |
| OSICKI | 1.00 | | 7 | 16 | | | | |
| CARMEL DEL MAR Total | 8.00 | 76 | 60 | 70 | 206 | 8 | 7 | 1 |
| FLETCHER | 1.00 | 25 | | | | | | |
| WAITE | 1.00 | 25 | | | | | | |
| HAUSEUR | 1.00 | | 26 | | | | | |
| JOHNSON | 1.00 | | 26 | | | | | |
| MANNES | 1.00 | | | 21 | | | | |
| MAZEPA | 1.00 | | | 20 | | | | |
| SPETTER | 1.00 | | | 21 | | | | |
| GRADY | 1.00 | 8 | 8 | | | | | |
| DEL MAR HEIGHTS Total | 8.00 | 58 | 60 | 62 | 180 | 8 | 6 | 2 |
| HEMERICK | 1.00 | 25 | | | | | | |
| SLEET | 1.00 | 23 | | | | | | |
| FARRICKER | 1.00 | | 24 | | | | | |
| SULLINS | 1.00 | | 24 | | | | | |
| CUNNINGHAM | 1.00 | | | 23 | | | | |
| WARREN | 1.00 | | | 24 | | | | |
| DUCLO | 1.00 | | 10 | 10 | | | | |
| DEL MAR HILLS Total | 7.00 | 48 | 58 | 57 | 163 | 7 | 6 | 1 |
| BALES | 1.00 | 27 | | | | | | |
| ROSARIO | 1.00 | 27 | | | | | | |
| SANSOM | 1.00 | 27 | | | | | | |
| DUDANI | 1.00 | | 24 | | | | | |
| NEWBERRY | 1.00 | | 26 | | | | | |
| TYSON | 1.00 | | 25 | | | | | |
| CRABTREE | 1.00 | | | 27 | | | | |
| GRAUPMANN | 1.00 | | | 27 | | | | |
| MORALES | 1.00 | | | 25 | | | | |
| MARTIN | 1.00 | | 9 | 8 | | | | |
| OCEAN AIR Total | 10.00 | 81 | 84 | 87 | 252 | 10 | 9 | 1 |

COST DIFFERENTIAL BETWEEN CLASS SIZE RATIO OF 27:1 AND 30:1, GRADES 4-6

| LAST NAME | FTE | 4-Student Enrollment | 5-Student Enrollment | 6-Student Enrollment | Total Grade 4-6 Student Enrollment | Current Sections | FTE's At 30:1 Assumes Combo Classes | Potential Teacher FTE Savings |
|-----------------------------|--------------|----------------------|----------------------|----------------------|------------------------------------|------------------|-------------------------------------|-------------------------------|
| CHAPLUK | 1.00 | 23 | | | | | | |
| CHAVEZ | 0.53 | 12 | | | | | | |
| CONNER | 1.00 | 25 | | | | | | |
| GORDON | 1.00 | 26 | | | | | | |
| KALT | 0.53 | 12 | | | | | | |
| RASKIN | 1.00 | 25 | | | | | | |
| DELEHANTY | 1.00 | | 25 | | | | | |
| FIEBERG | 1.00 | | 26 | | | | | |
| SCHWAB | 1.00 | | 25 | | | | | |
| TURNBULL | 1.00 | | 25 | | | | | |
| ASSELIN | 1.00 | | | 27 | | | | |
| BRASHEARS | 1.00 | | | 27 | | | | |
| BRITTON | 1.00 | | | 27 | | | | |
| MOWRY | 1.00 | | | 27 | | | | |
| SAGE CANYON Total | 13.06 | 123 | 101 | 108 | 332 | 13.06 | 12 | 1 |
| CHUNG | 1.00 | 21 | | | | | | |
| HOWARD | 1.00 | 21 | | | | | | |
| MONEY | 1.00 | 21 | | | | | | |
| MACKIE | 1.00 | | 28 | | | | | |
| STANTON | 1.00 | | 27 | | | | | |
| DAHL | 0.53 | | | 27 | | | | |
| MOKIAO | 1.00 | | | 27 | | | | |
| SOLOWCZUK | 0.53 | | | | | | | |
| SYCAMORE RIDGE Total | 7.06 | 63 | 55 | 54 | 172 | 7.06 | 6 | 1 |
| BISHOP | 0.62 | 13 | | | | | | |
| MCAFEE | 1.00 | 26 | | | | | | |
| ROOD | 1.00 | 25 | | | | | | |
| SHILLITO | 0.43 | 14 | | | | | | |
| WILKEN | 1.00 | 26 | | | | | | |
| JACKSON | 1.00 | | 26 | | | | | |
| JENKINS | 1.00 | | 24 | | | | | |
| WILKEN | 1.00 | | 25 | | | | | |
| HINTON | 1.00 | | | 26 | | | | |
| KELLY | 1.00 | | | 26 | | | | |
| PAGE | 1.00 | | | 27 | | | | |
| TORREY HILLS Total | 10.05 | 104 | 75 | 79 | 258 | 10.05 | 9 | 1 |
| Grand Total | 73.17 | 633 | 574 | 618 | 1825 | 73.17 | 64 | 9 |

| SUMMARY | |
|---|--------------|
| Total of Current Salaries Without 2008/09 Raise | \$ 4,930,673 |
| Total Current FTE | 73.17 |
| Average Classroom Grade 4-6 Teacher Salary | \$ 67,387 |
| Estimated FTE saved from 27:1 to 30:1 | 9 |
| Cost To General Fund For Participating in Program | \$ 606,479 |
| Average Cost Per Student | \$ 332 |

| <u>LAST NAME, CLASSROOM</u> <u>TEACHER</u> | <u>FTE</u> | <u>K-Student</u> <u>Enrollment</u> | <u>1-Student</u> <u>Enrollment</u> | <u>2-Student</u> <u>Enrollment</u> | <u>3-Student</u> <u>Enrollment</u> | <u>Total K-3</u> <u>Enrollment</u> | <u>Current</u> <u>Sections</u> | <u>FTE's At</u> <u>30:1</u> <u>Assumes</u> <u>Combo</u> <u>Classes</u> | <u>Potential</u> <u>Teacher</u> <u>FTE</u> <u>Savings</u> |
|---|--------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------|--|--|
| APOSHIAN | 1.00 | 20 | | | | | | | |
| TIFFANY | 1.00 | 19 | | | | | | | |
| WILLIAMS | 1.00 | 9 | 6 | | | | | | |
| GRAHAM | 1.00 | | 20 | | | | | | |
| KAMKA | 1.00 | | 20 | | | | | | |
| MARKARIAN | 1.00 | | 20 | | | | | | |
| BONAGUIDI / WHITE | 1.06 | | | | 19 | | | | |
| RHOADES | 1.00 | | | | 18 | | | | |
| SMITH | 1.00 | | | | 19 | | | | |
| CREW | 1.00 | | | | | 20 | | | |
| GAINES | 1.00 | | | | | 19 | | | |
| OLIVA | 1.00 | | | | | 19 | | | |
| PIKE | 1.00 | | | | | 19 | | | |
| ASHLEY FALLS Total | 13.06 | 48 | 66 | 56 | 77 | 247 | 13.06 | 9 | 4.00 |
| BRINKERHOFF | 1.00 | 20 | | | | | | | |
| BRUNKER | 1.00 | 20 | | | | | | | |
| CARROLL | 1.00 | 20 | | | | | | | |
| SYMINGTON | 1.00 | 3 | 12 | | | | | | |
| FRANCIS | 1.00 | | 20 | | | | | | |
| O'FARRELL | 1.00 | | 19 | | | | | | |
| APPEL / HOLMES | 1.06 | | | | 20 | | | | |
| PARSON | 1.00 | | | | 20 | | | | |
| POLENO | 1.00 | | | | 20 | | | | |
| BETHURUM | 1.00 | | | | | 17 | | | |
| DRAPER | 1.00 | | | | | 19 | | | |
| HAYS | 1.00 | | | | | 18 | | | |
| CARMEL DEL MAR Total | 12.06 | 63 | 51 | 60 | 54 | 228 | 12.06 | 8 | 4.00 |
| BARMAN / CATLUS | 1.06 | 20 | | | | | | | |
| POLIVKA | 1.00 | 20 | | | | | | | |
| WILLIAMS | 1.00 | 20 | | | | | | | |
| LAMPE | 1.00 | | 18 | | | | | | |
| SMITH | 1.00 | | 20 | | | | | | |
| SOLIS | 1.00 | | 20 | | | | | | |
| RALSTON | 1.00 | | 9 | | 6 | | | | |
| DAIGE | 1.00 | | | | 19 | | | | |
| ROLLINS | 1.00 | | | | 18 | | | | |
| WALDAL | 1.00 | | | | 20 | | | | |
| BRAME / FAULKNER | 1.05 | | | | | 19 | | | |
| KINNEY | 1.00 | | | | | 19 | | | |
| WILDMAN | 1.00 | | | | | 20 | | | |
| DEL MAR HEIGHTS Total | 13.11 | 60 | 67 | 63 | 58 | 248 | 13.11 | 9 | 4.00 |
| BARTON / MULLINS | 1.05 | 17 | | | | | | | |
| NELSEN | 1.00 | 19 | | | | | | | |
| DESANTIS | 1.00 | | 13 | | | | | | |
| EBRIGHT | 1.00 | | 16 | | | | | | |
| FARMER | 1.00 | | 15 | | | | | | |
| BIENKE | 1.00 | | | | 18 | | | | |
| WHEELER | 1.00 | | | | 18 | | | | |
| WEIDMANN | 1.00 | | | | 7 | 10 | | | |
| GOODMAN | 1.00 | | | | | 20 | | | |
| WESTPHAL | 1.00 | | | | | 19 | | | |
| DEL MAR HILLS Total | 10.05 | 36 | 44 | 43 | 49 | 172 | 10.05 | 6 | 4.00 |

| <u>LAST NAME, CLASSROOM</u> <u>TEACHER</u> | <u>FTE</u> | <u>K-Student</u> <u>Enrollment</u> | <u>1-Student</u> <u>Enrollment</u> | <u>2-Student</u> <u>Enrollment</u> | <u>3-Student</u> <u>Enrollment</u> | <u>Total K-3</u> <u>Enrollment</u> | <u>Current</u> <u>Sections</u> | <u>FTE's At</u> <u>30:1</u> <u>Assumes</u> <u>Combo</u> <u>Classes</u> | <u>Potential</u> <u>Teacher</u> <u>FTE</u> <u>Savings</u> |
|---|--------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------|--|--|
| BALFOUR | 1.00 | 20 | | | | | | | |
| BRAGA | 1.00 | 19 | | | | | | | |
| JACKSON | 1.00 | 19 | | | | | | | |
| JACKSON | 1.00 | 20 | | | | | | | |
| KARCSAY | 1.00 | 20 | | | | | | | |
| PERSIDOK | 1.00 | 20 | | | | | | | |
| BRUBAKER | 1.00 | | 20 | | | | | | |
| CUNNINGHAM | 1.00 | | 20 | | | | | | |
| SIPE | 1.00 | | 20 | | | | | | |
| TECH | 1.00 | | 20 | | | | | | |
| BAKHTAR | 1.00 | | | | 20 | | | | |
| BELL | 1.00 | | | | 20 | | | | |
| BOEHM-BOYSEN / HEMINGWAY | 1.06 | | | | 20 | | | | |
| DE VICO | 1.00 | | | | 19 | | | | |
| PEDDIE | 1.00 | | | | 18 | | | | |
| DELLIQUADRI / MCCARTHY | 1.06 | | | | | 18 | | | |
| KANTNER | 1.00 | | | | | 20 | | | |
| ROCHE | 1.00 | | | | | 20 | | | |
| SHARPE | 1.00 | | | | | 20 | | | |
| WESTBROOK | 1.00 | | 7 | 8 | | | | | |
| OCEAN AIR Total | 20.12 | 118 | 87 | 105 | 78 | 388 | 20.12 | 13 | 7.00 |
| NEWQUIST | 1.00 | 18 | | | | | | | |
| PETERSEN-SAWI | 1.00 | 18 | | | | | | | |
| SHAVER | 1.00 | 17 | | | | | | | |
| SHEPHERD | 1.00 | 18 | | | | | | | |
| CORREIA / WOJTKOWSKI | 1.06 | 17 | | | | | | | |
| BRAUND | 1.00 | | 20 | | | | | | |
| JACKSON | 1.00 | | 20 | | | | | | |
| LACK | 1.00 | | 20 | | | | | | |
| SAMUEL | 1.00 | | 20 | | | | | | |
| UZELAC | 1.00 | | 20 | | | | | | |
| BULLIS | 1.00 | | | | 19 | | | | |
| CHOI | 1.00 | | | | 20 | | | | |
| PATHMAN | 1.00 | | | | 20 | | | | |
| RAPPA | 1.00 | | | | 20 | | | | |
| MCCLELLAN / SODERBERG | 1.06 | | | | 20 | | | | |
| BETTIG | 1.00 | | | | | 20 | | | |
| BROOKS | 1.00 | | | | | 20 | | | |
| GARFEIN | 1.00 | | | | | 20 | | | |
| ORR | 1.00 | | | | | 20 | | | |
| ORTEGA | 1.00 | | | | | 20 | | | |
| PASTOR | 1.00 | | | | | 20 | | | |
| SAGE CANYON Total | 21.12 | 88 | 100 | 99 | 120 | 407 | 21.12 | 14 | 7.00 |
| JONES | 1.00 | 17 | | | | | | | |
| LITT | 1.00 | 18 | | | | | | | |
| RINALDI-WILLIAMS | 1.00 | 18 | | | | | | | |
| WOJTKOWSKI | 1.00 | 17 | | | | | | | |
| MATHEWS | 1.00 | | 20 | | | | | | |
| SAUNDERS | 1.00 | | 20 | | | | | | |
| WAXMAN | 1.00 | | 20 | | | | | | |
| SCHENGEL | 1.00 | | | | 20 | | | | |
| SHEA | 1.00 | | | | 18 | | | | |
| SULLIVAN | 1.00 | | | | 7 | 6 | | | |
| HANNA | 1.00 | | | | | 20 | | | |
| HASLER | 1.00 | | | | | 20 | | | |
| JOHNSON | 1.00 | | | | | 19 | | | |
| SYCAMORE RIDGE Total | 13.00 | 70 | 60 | 45 | 65 | 240 | 13.00 | 8 | 5.00 |

| LAST NAME, CLASSROOM TEACHER | FTE | K-Student Enrollment | 1-Student Enrollment | 2-Student Enrollment | 3-Student Enrollment | Total K-3 Enrollment | Current Sections | FTE's At | Potential |
|---------------------------------|---------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|-------------------------------------|---------------------------|
| | | | | | | | | 30:1 Assumes Combo Classes | Teacher FTE Savings |
| MCCARTY | 1.00 | 19 | | | | | | | |
| ROSE | 1.00 | 20 | | | | | | | |
| TEISHER | 1.00 | 20 | | | | | | | |
| CLUXTON / ZITKO | 1.06 | 19 | | | | | | | |
| GROSSO | 1.00 | | 18 | | | | | | |
| HERAN | 1.00 | | 16 | | | | | | |
| ROBERTS | 1.00 | | 18 | | | | | | |
| TAN-ZAMORA | 1.00 | | 18 | | | | | | |
| WILL | 1.00 | | 18 | | | | | | |
| ANDRE | 1.00 | | | 19 | | | | | |
| LASHER | 1.00 | | | 18 | | | | | |
| MCGRAW | 1.00 | | | 20 | | | | | |
| PASTER | 1.00 | | | 18 | | | | | |
| PRYOR | 1.00 | | | 19 | | | | | |
| ARMSTRONG | 1.00 | | | | 19 | | | | |
| CAMARILLO | 1.00 | | | | 20 | | | | |
| ENGLER | 1.00 | | | | 17 | | | | |
| HARRIS | 1.00 | | | | 20 | | | | |
| COLE / JACKSON | 1.06 | | | | 19 | | | | |
| TORREY HILLS Total | 20.12 | 98 | 88 | 94 | 95 | 375 | 20.12 | 13 | 7.00 |
| Grand Total | 122.64 | 581 | 563 | 565 | 596 | 2305 | 122.64 | 80 | 42 |

If District Participates Fully at Option One

| | |
|----------------------------------|---------------------|
| Students Currently Participating | 2,305 |
| Estimated Option 1 Funding | \$ 1,000 |
| Estimated Revenue | <u>\$ 2,305,000</u> |

Estimated Salary Cost Before 0809 Raise \$ 8,538,395

Cost If District Participates \$ 6,233,395

If District Does Not Participate At All

| | |
|-------------------------------------|------------------|
| Current Salary Cost | \$ 8,538,395 |
| FTEs | 122.64 |
| Average Salary of Grade K-3 Teacher | <u>\$ 69,622</u> |

| | |
|---|-------------|
| Total teaching FTE before elimination | 122.64 |
| Loss of teachers due to CSR elimination | <u>(42)</u> |
| Remaining Teaching FTE's | <u>81</u> |

Cost of Remaining Teachers \$ 5,614,287

Cost of Program, Grade K-3 Without CSR \$ 5,614,287

Cost To General Fund For Participating in Program \$ 619,100

All four grades are combined, all combination classes are maximized
Average Cost Per Student **\$ 269**

Cost Differential Between Option 1 and Option 2, Grade K

DMUSD Participates In Option 1 K, reduced class 20:1 for the entire instructional day
 Option 2 K reduces class size for half of the instructional day, during the time devoted to reading and math.

| LAST NAME. CLASSROOM TEACHER | FTE | K-Student | | Proposed Sections With Option 2 | Potential Teacher FTE Savings |
|---------------------------------|--------------|-----------------------------|-----------------------------------|------------------------------------|----------------------------------|
| | | Enrollment With Option 1 | Current Sections With Option 1 | | |
| APOSHIAN | 1.00 | 20 | | | |
| TIFFANY | 1.00 | 19 | | | |
| WILLIAMS | 0.50 | 9 | | | |
| ASHLEY FALLS Total | 2.50 | 48.00 | 2.50 | 2 | 0.50 |
| BRINKERHOFF | 1.00 | 20 | | | |
| BRUNKER | 1.00 | 20 | | | |
| CARROLL | 1.00 | 20 | | | |
| SYMINGTON | 0.50 | 3 | | | |
| CARMEL DEL MAR Total | 3.50 | 63.00 | 3.50 | 3 | 0.50 |
| BARMAN / CATILUS | 1.06 | 20 | | | |
| POLIVKA | 1.00 | 20 | | | |
| WILLIAMS | 1.00 | 20 | | | |
| DEL MAR HEIGHTS Total | 3.06 | 60.00 | 3.00 | 2 | 1.00 |
| BARTON / MULLINS | 1.05 | 17 | | | |
| NELSEN | 1.00 | 19 | | | |
| DEL MAR HILLS Total | 2.05 | 36.00 | 2.00 | 2 | - |
| BALFOUR | 1.00 | 20 | | | |
| BRAGA | 1.00 | 19 | | | |
| JACKSON | 1.00 | 19 | | | |
| JACKSON | 1.00 | 20 | | | |
| KARCSAY | 1.00 | 20 | | | |
| PERSIDOK | 1.00 | 20 | | | |
| OCEAN AIR Total | 6.00 | 118.00 | 6.00 | 4 | 2.00 |
| NEWQUIST | 1.00 | 18 | | | |
| PETERSEN-SAWI | 1.00 | 18 | | | |
| SHAVER | 1.00 | 17 | | | |
| SHEPHERD | 1.00 | 18 | | | |
| CORREIA / WOJTKOWSKI | 1.06 | 17 | | | |
| SAGE CANYON Total | 5.06 | 88.00 | 5.00 | 3 | 2.00 |
| JONES | 1.00 | 17 | | | |
| LITT | 1.00 | 18 | | | |
| RINALDI-WILLIAMS | 1.00 | 18 | | | |
| WOJTKOWSKI | 1.00 | 17 | | | |
| SYCAMORE RIDGE Total | 4.00 | 70.00 | 4.00 | 3 | 1.00 |
| LEWIS | 1.00 | 20 | | | |
| MCCARTY | 1.00 | 19 | | | |
| ROSE | 1.00 | 20 | | | |
| TEISHER | 1.00 | 20 | | | |
| CLUXTON / ZITKO | 1.06 | 19 | | | |
| TORREY HILLS Total | 5.06 | 98.00 | 5.00 | 4 | 1.00 |
| Grand Total | 31.23 | 581.00 | 31 | 23 | 8 |

Option 1 K Funding receives \$1000 per student. Option 2 K receives \$500 per student.

| | | | |
|--|-----------|------------------|------------------|
| Option 1 Estimated Salary Cost Before 0809 Raise | \$ | 2,300,556 | |
| Offset by revenue (\$1000 x 581 students) | \$ | (581,000) | |
| Contribution from General Fund to operate Option 1 | \$ | 1,719,556 | |
| Option 2 Estimated Salary Cost Before 0809 Raise | \$ | 1,711,237 | Savings of 8 FTE |
| Offset by revenue (\$500 x 581) | \$ | (290,500) | |
| Contribution from General Fund to operate Option 2 | \$ | 1,420,737 | |
| Contribution from General Fund to operate Option 1 | \$ | 1,719,556 | |
| Contribution from General Fund to operate Option 2 | \$ | (1,420,737) | |
| Reduction of contribution | \$ | 298,820 | |
| Savings to District For Changing From Option 1 to Option 2 | \$ | 298,820 | |
| Number of K Students | | 581 | |
| Average cost per student | \$ | 514.32 | |

FCMAT Predictors Of Financial Difficulty

1. Leadership Breakdown

- a. Governance crisis
- b. Ineffective staff recruitment
- c. Board micromanagement and special interest groups influencing boards
- d. Ineffective or no supervision
- e. Litigation against district

2. Ineffective Communication

- a. Staff unrest and morale issues
- b. Absence of communication to educational community
- c. Lack of interagency cooperation
- d. Breakdown of internal systems (payroll, position control)

3. Collapse of Infrastructure

- a. Unhealthful and unsafe facilities and sites
- b. Deferred maintenance neglected
- c. Low Budget Priority
- d. Local and state citations ignored
- e. No long-range plan for facility maintenance

4. Inadequate Budget Development

- a. Failure to recognize year-to-year trends, e.g., declining enrollment or deficit spending
- b. Flawed ADA projections
- c. Failure to maintain reserves
- d. Salary and benefits in unrealistic proportions
- e. Insufficient consideration of long-term bargaining agreement effects
- f. Flawed multi-year projections
- g. Inaccurate revenue and expenditure estimations

5. Limited Budget Monitoring

- a. Failure to reconcile ledgers
- b. Poor cash flow analysis and reconciliation
- c. Inadequate business systems and controls
- d. Inattention to COE data
- e. Failure to review management control reports
- f. Bargaining agreements beyond state COLA
- g. Lawsuit settlements

6. Poor Position Control

- a. Identification of each position missing
- b. Unauthorized hiring
- c. Budget development process affected
- d. No integration of position control with payroll

7. Ineffective Management Information Systems

- a. Limited access to timely personnel, payroll, and budget control data and reports
- b. Inadequate attention to system life cycles
- c. Inadequate communication systems

FCMAT Predictors Of Financial Difficulty

8. Inattention to Categorical Programs

- a. Escalating general fund encroachment
- b. Lack of regular monitoring
- c. Illegal expenditures
- d. Failure to file claims

9. Substantial Long-Term Debt Commitments

- a. Increased costs of employee health benefits
- b. Certificates of participation
- c. Retiree health benefits for employees and spouse
- d. Expiring parcel taxes dedicated to ongoing costs

10. Human Resource Crisis

- a. Shortage of staff (administrators, teachers, support, and board)
- b. Teachers and support staff working out of assignment
- c. Students/classrooms without teachers
- d. Administrators coping with daily crisis intervention
- e. Inadequate staff development

11. Related Issues of Concern

- a. Local and state audit exceptions
- b. Disproportionate number of under performing schools
- c. Staff, parent, and student exodus from the school district
- d. Public support for public schools decreasing
- e. Inadequate community participation and communication