



Del Mar Union School District  
Budget Committee Meeting  
Thursday, November 19, 2009  
3:00 p.m.  
Ashley Falls School, Room 305

### AGENDA

#### 2008-09 Audit Update

- Draft report due to Sacramento December 15, 2009
- Board presentation at January 2010 regular Board meeting

#### SBX2 4 – Reverting of revenues



#### 2009-10 General Fund Expenses

- Expenditure Overview
- Classroom Teachers
- Enrichment Teachers
- Certified Administration
- Classified Employees – School Site
- District Office Staff
- Benefits
- Site Supply accounts
- Contracts and Services
- Attorney Fees

Special Budget Committee Meeting on December 10, 2009 First Interim

**DEL MAR UNION SCHOOL DISTRICT  
2009-2010 CERTIFICATED STAFFING**

The following information shows the change in enrollment and sections AS OF 9/18/09 as compared to the actual enrollment and sections at the end of 2008/09.

**Ashley Falls**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	47	2.5	51	2.5	4	0
1	66	3.5	47	2.5	-19	-1
2	60	3	63	3.5	3	0.5
3	78	4	69	3.5	-9	-0.5
4	78	3	81	3	3	0
5	83	3	76	3	-7	0
6	100	4	85	3	-15	-1
<b>Totals</b>	<b>512</b>	<b>23</b>	<b>472</b>	<b>21</b>	<b>-40</b>	<b>-2</b>

**Allocation of Enrichment Positions: 2.1**

**Total Enrichment Positions Including Fundraised Positions: 4.55**

**Carmel Del Mar**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	61	3.5	61	3	0	-0.5
1	55	2.5	59	3	4	0.5
2	59	3	53	3	-6	0
3	55	3	60	3	5	0
4	78	3	56	2	-22	-1
5	60	2.5	74	3	14	0.5
6	70	2.5	56	2	-14	-0.5
<b>Totals</b>	<b>438</b>	<b>20</b>	<b>419</b>	<b>19</b>	<b>-19</b>	<b>-1</b>

**Allocation of Enrichment Positions: 2.0**

**Total Enrichment Positions Including Fundraised Positions: 4.0**

**Del Mar Heights**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	60	3	59	3	-1	0
1	69	3.5	53	3	-16	-0.5
2	64	3.5	77	4	13	0.5
3	58	3	60	3	2	0
4	58	2.5	55	2	-3	-0.5
5	60	2.5	62	2.5	2	0
6	63	3	62	2.5	-1	-0.5
<b>Totals</b>	<b>432</b>	<b>21</b>	<b>428</b>	<b>20</b>	<b>-4</b>	<b>-1</b>

**Allocation of Enrichment Positions: 1.9**

**Total Enrichment Positions Including Fundraised Positions: 4.0**

**Del Mar Hills**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	36	2	41	2	5	0
1	48	3	38	2	-10	-1
2	43	2.5	48	2.5	5	0
3	49	2.5	47	2.5	-2	0
4	49	2	53	2	4	0
5	57	2.5	49	2	-8	-0.5
6	61	2.5	56	2	-5	-0.5
<b>Totals</b>	<b>343</b>	<b>17</b>	<b>332</b>	<b>15</b>	<b>-11</b>	<b>-2</b>

**Allocation of Enrichment Positions: 1.6**

**Total Enrichment Positions Including Fundraised Positions: 3.5**

**Ocean Air**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	118	6	105	5	-13	-1
1	87	4.5	121	6	34	1.5
2	104	5.5	99	5	-5	-0.5
3	78	4	105	5	27	1
4	81	3	82	3	1	0
5	86	3.5	85	3.5	-1	0
6	84	3.5	85	3.5	1	0
<b>Totals</b>	<b>638</b>	<b>30</b>	<b>682</b>	<b>31</b>	<b>44</b>	<b>1</b>

**Allocation of Enrichment Positions: 2.9**

**Total Enrichment Positions Including Fundraised Positions: 5.5**

**Sage Canyon**

<b>Grade</b>	<b>Enrollment 6/2009</b>	<b>2008-2009 Sections</b>	<b>Enrollment on 9/18/09</b>	<b>2009-2010 Sections</b>	<b>Difference in Enrollment</b>	<b>Net Difference in Sections</b>
K	92	5	112	6	20	1
1	98	5	102	5	4	0
2	97	5	101	5	4	0
3	119	6	104	5	-15	-1
4	123	5	122	4.5	-1	-0.5
5	98	4	123	4.5	25	0.5
6	106	4	99	4	-7	0
<b>Totals</b>	<b>733</b>	<b>34</b>	<b>763</b>	<b>34</b>	<b>30</b>	<b>0</b>

**Allocation of Enrichment Positions: 3.4**

**Total Enrichment Positions Including Fundraised Positions: 5.25**

## Sycamore Ridge

Grade	Enrollment 6/2009	2008-2009 Sections	Enrollment on 9/18/09	2009-2010 Sections	Difference in Enrollment	Net Difference in Sections
K	70	4	56	3	-14	-1
1	57	3	68	4	11	1
2	44	2.5	56	3	12	0.5
3	66	3.5	42	2	-24	-1.5
4	64	3	67	3	3	0
5	54	2	54	2	0	0
6	54	2	53	2	-1	0
<b>Totals</b>	<b>409</b>	<b>20</b>	<b>396</b>	<b>19</b>	<b>-13</b>	<b>-1</b>

Allocation of Enrichment Positions: 1.9

Total Enrichment Positions Including Fundraised Positions: 4.0

## Torrey Hills

Grade	Enrollment 6/2009	2008-2009 Sections	Enrollment on 9/18/09	2009-2010 Sections	Difference in Enrollment	Net Difference in Sections
K	97	5	101	5	4	0
1	95	5	92	5	-3	0
2	99	5	82	4	-17	-1
3	96	5	104	5	8	0
4	104	4	94	3.5	-10	-0.5
5	75	3	102	3.5	27	0.5
6	76	3	71	3	-5	0
<b>Totals</b>	<b>642</b>	<b>30</b>	<b>646</b>	<b>29</b>	<b>4</b>	<b>-1</b>

Allocation of Enrichment Positions: 3.0

Total Enrichment Positions Including Fundraised Positions: 4.8

**Grand Totals**                      **4147**                      **195**                      **4138**                      **188**                      **-9**                      **-7**

**ESC STAFFING BASED ON OPTION 2  
AND PROJECTED STAFFING FOR 2009-2010**

**March 25, 2009**

<u>SCHOOL</u>	<u>SUBJECT</u>	<u>PERIODS OF INSTRUCTION</u>	<u>STAFFING FTE</u>
<b>Ashley Falls</b>	Music/Art	27	.9
	Science	18	.6
	Technology	17	.6
	<b>Totals</b>	<b>62</b>	<b>2.1</b>
<b>Carmel Del Mar</b>	Music/Art	25	.9
	Science	17	.6
	Technology	15.5	.5
	<b>Totals</b>	<b>57.5</b>	<b>2.0</b>
<b>Del Mar Hts.</b>	Music/Art	24	.8
	Science	17	.6
	Technology	15.5	.5
	<b>Totals</b>	<b>56.5</b>	<b>1.9</b>
<b>Del Mar Hills</b>	Music/Art	19	.7
	Science	13	.5
	Technology	12	.4
	<b>Totals</b>	<b>44</b>	<b>1.6</b>

<u>SCHOOL</u>	<u>SUBJECT</u>	<u>PERIODS OF INSTRUCTION</u>	<u>STAFFING FTE</u>
<b>Ocean Air</b>	Music/Art	36	1.2
	Science	26	.9
	Technology	23	.8
	<b>Totals</b>	<b>85</b>	<b>2.9</b>
<b>Sage Canyon</b>	Music/Art	43	1.5
	Science	29	1.0
	Technology	26.5	.9
	<b>Totals</b>	<b>98.5</b>	<b>3.4</b>
<b>Sycamore Ridge</b>	Music/Art	24	.8
	Science	17	.6
	Technology	15	.5
	<b>Totals</b>	<b>56</b>	<b>1.9</b>
<b>Torrey Hills</b>	Music/Art	37	1.3
	Science	26	.9
	Technology	23.5	.8
	<b>Totals</b>	<b>86.5</b>	<b>3.0</b>
<b>Grand Totals</b>	<b>Music/Art</b>	<b>235</b>	<b>8.1</b>
	<b>Science</b>	<b>163</b>	<b>5.7</b>
	<b>Technology</b>	<b><u>148</u></b>	<b><u>5.0</u></b>
		<b>546</b>	<b>18.8</b>

Employee Ratio Worksheet

District Del Mar Union School District Fiscal Year 2008-09  
Data Compiled as of February 10, 2009  
(Date)

This worksheet may be utilized to summarize school district certificated staffing data for the purpose of annually monitoring the district's administrator-teacher ratio as required by *Education Code* sections 41400-41407. The information will be reviewed as part of the district's annual audit required by *Education Code* Section 41020. Do not submit this worksheet to the California Department of Education. Retain the worksheet and present the data upon request of district's independent auditor. (Note: county offices of education and charter schools are not subject to the requirements of *Education Code* sections 41400-41407.)

Part I Number of Certificated Employees (Full-time equivalents (FTE),  
calculated to two decimal places, to include full-time, part-time,  
and prorated positions)

A) Administrative..... 14.00 FTE  
B) Exempt Administrative..... 0.00 FTE  
C) Net Administrative..... 14.00 FTE  
(Line A minus Line B above)  
D) Teachers..... 251.37 FTE  
E) Pupil Services..... 16.4 FTE

Part II Maximum Number of Administrative Employees (Calculate to  
two decimals)

A) Allowed Ratio..... .09  
(Enter .08 for unified, .07 for high school,  
or .09 for elementary school districts)  
B) Maximum Administrators..... 22.62 FTE  
(Ratio from Part II, Line A x Teacher  
FTE from Part I, Line D)

Part III Excess Administrator FTE (Calculate to two decimals)

A) Actual Excess..... 0.00 FTE  
(Part I, Line C minus Part II, Line B. If  
zero or negative, enter -0-)  
B) Rounded Excess..... 0.00 FTE  
(Round any FTE reported on Part III, Line  
A to the nearest whole number (e.g. 0.49 or less  
rounds to 0.00, 0.50 or above rounds to 1.00,  
1.49 rounds to 1.00, and 1.50 to 2.00, etc.))



**2009-2010 District Administration Salary Allocation**

	<b>Fund 3</b>	<b>Fund 6</b>	<b>Fund 63</b>	<b>Fund 13</b>	<b>Fund 49</b>
	Unrestricted General Fund	Restricted General Fund	Childcare	Child Nutrition Services	Communities Facilities District
<b><u>District Office:</u></b>					
<u>Curriculum</u>					
Bales	100%				
McClurg	37%	30%	33%		
Shanahan	88%	12%			
<u>Superintendent</u>					
McClain	100%				
Forte	100%				
Gonsalves	100%				
<u>Personnel</u>					
Vacancy	80%		20%		
Nadlonek	80%		20%		
Vance	50%	50%			
<u>Pupil Services</u>					
Weinberg	20%	80%			
Wyman	20%	80%			
<u>Business Services</u>					
Whittington	80%		10%		10%
Anderson	93%		7%		
Birks	85%				15%
Harris	93%		7%		
Loy	80%		10%		10%
Kao				100%	
Mendenhall	80%		20%		
<b><u>Technology:</u></b>					
Casey	100%				
Blake	100%				
Boteler	100%				
Mendoza	100%				
Pinto	100%				
Hopper	50%				
<b><u>Maintenance:</u></b>					
Wheaton	50%	50%			
Gordon		100%			
Lezak		52%		48%	
Lum	100%				
Lupian	100%				
Martinez	100%				
Otero		100%			
Reyes		48%		52%	
Williams	50%	50%			
Nguyen	37.5%		62.5%		
<b><u>Childcare Admin:</u></b>					
Komosinski			100%		
Leeper			100%		
Jacob			100%		
Taovil			100%		
Williams			100%		
Liu			100%		
Swann			100%		
Yamate			100%		
Roath			100%		

COUNTY ESTABLISHED RATES / LIMITS

[C ] Current="C", Future="F" or Prior="Pn"(n= 0 thru 9)

Upd	TYPE	Percent Rate	Effective Date	
[ ]	SUI	^ .3000]	[07-01-2009]	
[ ]	WORKERS COMP	^ 1.8020]	[07-01-2009]	
[ ]	CERS Employer	^25.5900]	[07-01-2004]	Dollar Limit
[ ]	EIC Max Credit:	^1,826.00]	[01-01-2009]	^ 35,463.00]
[ ]	MEDICARE (Employee)	^ 1.4500]	[01-01-1994]	^999,999.99]
[ ]	MEDICARE (Employer)	^ 1.4500]	[01-01-1994]	^999,999.99]
[ ]	SDI (Employee)	^ .0900]	[04-03-2002]	^ 46,327.00]
[ ]	Soc. Sec. (Employee)	^ 6.2000]	[01-01-2009]	^106,800.00]
[ ]	Soc. Sec. (Employer)	^ 6.2000]	[01-01-2009]	^106,800.00]
[ ]	STRS Employee	^ 8.0000]	[07-01-2009]	Ret Earn Lim ^ 30,580.00]
[ ]	STRS Employer (Regular)	^ 8.2500]	[01-28-1992]	
[ ]	STRS Employer (Reduced)	^ 9.3280]	[07-01-2009]	
[ ]	STRS Employer (Official)	^ 9.3280]	[07-01-2009]	
[ ]	PERS Employee	^ 7.0000]	[01-28-1992]	Retired Hour Limit ^ 960]
[ ]	PERS Employer (District)	^ 9.7090]	[07-01-2009]	
[ ]	PERS Employer Rdc (Dist)	^ 3.3110]	[07-01-2009]	
[ ]	PERS Employer (County)	^14.3010]	[07-01-2009]	
[ ]	PERS Employer Rdc (Cty)	^ ]	[07-01-2004]	

Current Rates Displayed

Next Screen [RATES] [0]

12:47:10:30 INQUIRY REQUEST

0.00

**Del Mar Union School District**  
**Comparison of 2009-2010 Contributions at 2009 CAP**  
**Effective January 1, 2010**

8/8/18  
 approved  
 1-18-09

	Medical Premiums January 1, 2009	Medical Renewal January 1, 2010	FBC			Total No. Benefits 2009	Total No. Benefits 2010
			Life #40490	Vision #33550	Dental #33650		
<b>Kaiser HMO</b>							
<b>\$15 Office Visit/\$10, \$20 RX</b>							
Employee Only	306.20	336.14	6.30	14.02	92.98	\$ 419.50	\$ 449.44
Plus 1 Dependent	612.40	672.28	6.30	14.02	92.98	\$ 725.70	\$ 785.58
Plus 2 or More Dependents	857.36	941.20	6.30	14.02	92.98	\$ 970.66	\$ 1,054.50

<b>Blue Cross HMO Plan</b>							
<b>\$15 Office Visit/\$10, \$20, \$45 RX</b>							
Employee Only	373.18	436.62	6.30	14.02	92.98	\$ 486.48	\$ 549.92
Plus 1 Dependent	746.36	873.24	6.30	14.02	92.98	\$ 859.66	\$ 986.54
Plus 2 or More Dependents	1,044.91	1,222.54	6.30	14.02	92.98	\$ 1,158.21	\$ 1,335.84

<b>Blue Cross PPO Plan 90/70</b>							
<b>\$20 Office Visit/\$10, \$20, \$45 RX</b>							
Employee Only	538.38	742.96	6.30	14.02	92.98	\$ 651.68	\$ 856.26
Plus 1 Dependent	1,076.83	1,486.03	6.30	14.02	92.98	\$ 1,190.13	\$ 1,599.33
Plus 2 or More Dependents	1,507.50	2,080.35	6.30	14.02	92.98	\$ 1,620.80	\$ 2,193.65

<b>Kaiser Part Time Employees</b>							
<b>\$15 Office Visit/\$10, \$20 RX - Tenthly</b>							
Employee Only	306.20	336.14	n/a	n/a	n/a	\$ 306.20	\$ 336.14
Plus 1 Dependent	612.40	672.28	n/a	n/a	n/a	\$ 612.40	\$ 672.28
Plus 2 or More Dependents	857.36	941.20	n/a	n/a	n/a	\$ 857.36	\$ 941.20

District	Mo. Contrib	2009		2010		Difference
		EE Cost 11 months	EE Cost 11 months	EE Cost 11 months	EE Cost 11 months	
\$ 8,048.00	\$ 670.67	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 670.67	\$ 670.67	\$ 60.04	\$ 125.36	\$ 65.32	\$ 65.32	\$ 65.32
\$ 670.67	\$ 670.67	\$ 327.27	\$ 418.73	\$ 91.46	\$ 91.46	\$ 91.46
\$ 670.67	\$ 670.67	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 670.67	\$ 670.67	\$ 206.17	\$ 344.59	\$ 138.41	\$ 138.41	\$ 138.41
\$ 670.67	\$ 670.67	\$ 531.87	\$ 725.64	\$ 193.78	\$ 193.78	\$ 193.78
\$ 670.67	\$ 670.67	\$ -	\$ 202.47	\$ 202.47	\$ 202.47	\$ 202.47
\$ 670.67	\$ 670.67	\$ 566.69	\$ 1,013.09	\$ 446.40	\$ 446.40	\$ 446.40
\$ 670.67	\$ 670.67	\$ 1,036.51	\$ 1,661.44	\$ 624.93	\$ 624.93	\$ 624.93
<b>70% of Empl. Only</b>		<b>Employee Tenthly Cost</b>		<b>Diff.</b>		
\$ 235.30	\$ 235.30	\$ 110.23	\$ 121.01	\$ 10.78	\$ 10.78	\$ 10.78
\$ 235.30	\$ 235.30	\$ 477.67	\$ 524.38	\$ 46.71	\$ 46.71	\$ 46.71
\$ 235.30	\$ 235.30	\$ 771.62	\$ 847.08	\$ 75.46	\$ 75.46	\$ 75.46

**DEL MAR UNION SCHOOL DISTRICT**  
2009 - 2010 EXPENDITURE BUDGET ASSUMPTIONS  
Unrestricted General Fund W/10% Cut Carried Over from 2008-2009

Site Name Site #	Per Student Allocation	Del Mar Heights 003	Del Mar Hills 004	Carmel Del Mar 005	Ashley Falls 006	Torrey Hills 007	Sage Canyon 008	Sycamore Ridge 009	Ocean Air 010	District 030/040	TOTAL
Projected Enrollment		429	308	426	451	645	727	414	655		4055
Projected Preschool Enrollment		0	0	0	0	0	0	0	0		60
Projected Certificated Staff		23.9	18.4	24	24.5	35	40.2	24	36.6		226.6
Projected Teachers, K-6		20	15	20	20	30	34	20	31		190
Projected Teachers, 4-6		7	6	8	9	11	14	7	10		72
<b>SITE PRINCIPAL</b>											
Discretionary	\$ 50.39	\$ 21,617	\$ 15,520	\$ 21,466	\$ 22,726	\$ 32,502	\$ 36,634	\$ 20,861	\$ 33,005		\$ 204,331
Preschool Discretionary	\$ 25.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,511.40	\$ -		\$ 1,511
Library Books	\$ 5.67	\$ 2,432.43	\$ 1,746.36	\$ 2,415.42	\$ 2,557.17	\$ 3,657.15	\$ 4,122.09	\$ 2,347.38	\$ 3,713.85		\$ 22,992
Audiovisual	\$ 1.62	\$ 694.98	\$ 498.96	\$ 690.12	\$ 730.62	\$ 1,044.90	\$ 1,177.74	\$ 670.68	\$ 1,061.10		\$ 6,569
UR Lottery Textbooks and Consumables	\$ 81.00	\$ 1,935.90	\$ 1,490.40	\$ 1,944.00	\$ 1,984.50	\$ 2,835.00	\$ 3,256.20	\$ 1,944.00	\$ 2,964.60		\$ 18,355
UR Lottery Teacher Stipend											\$ 18,355
Disaster Prep Supplies		\$ 202.50	\$ 202.50	\$ 202.50	\$ 202.50	\$ 202.50	\$ 202.50	\$ 202.50	\$ 202.50		\$ 1,620
Travel/Conference		\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	\$ 2,025.00	\$ 1,125.00	\$ 1,125.00		\$ 9,900
Professional Library		\$ 81.00	\$ 81.00	\$ 81.00	\$ 81.00	\$ 81.00	\$ 81.00	\$ 81.00	\$ 81.00		\$ 648
<b>SITE TOTAL</b>		\$ 28,089.12	\$ 20,664.34	\$ 27,924.18	\$ 29,406.68	\$ 41,447.10	\$ 47,498.06	\$ 28,743.42	\$ 42,153.50		\$ 265,926
<b>DIRECTOR PUPIL SERVICES</b>											
Health Supplies	\$ 4.17									\$ 16,909.35	\$ 16,909
<b>CURRICULUM</b>											
Curriculum Testing	\$ 9.72									\$ 39,414.60	\$ 39,415