



Santee School District

SCHOOLS:

Cajon Park
Carlton Hills
Carlton Oaks
Chet F. Harritt
Hill Creek
Pepper Drive
PRIDE Academy
at Prospect Avenue
Rio Seco
Sycamore Canyon
Alternative
Success Program

NOTICE OF SPECIAL MEETING of the BOARD OF EDUCATION

Written notice is hereby given in accordance with Government Code Section 54956 that the following special meeting of the Board of Education of the Santee School District will be held:

DATE: January 26, 2010
TIME: 6:00 P.M.
PLACE: Santee School District Educational Resource Center
9619 Cuyamaca St., Santee, CA 92071

The business transacted at the meeting shall be limited to the following:

- A. CALL TO ORDER – 6:00 P.M.**
- B. CLOSED SESSION**
- 1. Conference with Labor Negotiator (Govt. Code § 54956.8)**
Agency Negotiator: Minnie Malin, Assistant Superintendent, Human Resources
Employee Organizations: Santee Teachers Association
Classified Schools Employee Association
Purpose: Negotiations
- C. RECONVENE TO OPEN SESSION (Approximately 6:30 P.M.)**
- D. PUBLIC COMMUNICATION**
During this time, citizens are invited to address the Board of Education about any item on this special meeting agenda. The Board has a policy limiting any speaker to five minutes.
- E. MID-YEAR BUDGET WORKSHOP**
Administration will provide information and recommendations to the Board of Education regarding the development of a balanced operating budget for the 2010-11 school year.
- 1. Overview of State Budget** Tab 1
- 2. Impact to Santee School District Operations** Tab 2
- A. Second Interim Report and Multi-Year Plan
- Enrollment Projection Tab 3
 - B. Cash Flow Tab 4
 - C. Debt Tab 4
 - General Fund
 - Capital Improvement Program
- 3. Expenditure Analysis** Tab 5
- A. Transportation
- B. Staffing Formulas
- C. Review of Previous Reductions

BOARD OF EDUCATION • Dan Bartholomew, Dustin Burns, Allen Carlisle, Dianne El-Hajj, Barbara Ryan
DISTRICT SUPERINTENDENT • Patrick Shaw, Ed.D.

9625 Cuyamaca Street • Santee, California 92071-2674 • (619) 258-2300

- 4. **Expenditure Reductions**
 - A. Expenditure Reduction Proposals
 - B. Salary Concessions Proposals

Tab 6
Tab 7

F. ADJOURNMENT

Please note: Per SB 343, the supporting documents for this meeting agenda are available in the lobby at the Santee School District Office, located at 9625 Cuyamaca St., Santee, CA 92071 and will be available for viewing at the meeting.

Santee School District complies with the Americans with Disabilities Act. If you require reasonable accommodations including alternate formats for this meeting, contact the Superintendent's Office at (619) 258-2304 at least two (2) days before the meeting date.

Members present:

___ Burns
___ Ryan
___ Carlisle
___ Bartholomew
___ El-Hajj

CALL TO ORDER Item A.

1. Call to Order – 6:00 P.M.

2. District mission

Santee School District, supported by an involved community, an outstanding staff, and a shared vision, assures a quality education that supports students in achieving academic excellence and in developing life skills needed for success in a diverse and changing society.

3. Pledge of Allegiance

APPROVAL OF AGENDA

Agenda Item A

CLOSED SESSION Agenda Item B

1. **Conference with Labor Negotiator (Govt. Code § 54956.8)**
Agency Negotiator: Minnie Malin, Assistant Superintendent, Human Resources
Employee Organizations: Santee Teachers Association
Classified Schools Employee Association
Purpose: Negotiations

RECONVENE TO OPEN SESSION Agenda Item C.

PUBLIC COMMUNICATION Item D

During this time, citizens are invited to address the Board of Education about any item on the agenda. Request-to-speak cards should be submitted in advance. The Board may not take action on any item presented. The Board has a policy limiting any speaker to five minutes.

MID YEAR BUDGET WORKSHOP Item E.

BACKGROUND:

Administration will provide information and reports to the Board of Education and answer questions from the Board Members regarding the development of a balanced operating budget for the 2010-11 school year. The information is organized in the order listed below.

1. **Overview of State Budget**
2. **Impact to Santee School District Operations**
 - A. Second Interim Report and Multi-Year Plan
 - Enrollment Projection
 - B. Cash Flow
 - C. Debt
 - General Fund
 - Capital Improvement Program
3. **Expenditure Analysis**
 - A. Transportation
 - B. Staffing Formulas
 - C. Review of Previous Reductions
4. **Expenditure Reductions**
 - A. Expenditure Reduction Proposals
 - B. Salary Concessions Proposals

Board of Education members will receive a notebook with documents containing the data being presented at the Workshop.

RECOMMENDATION:

Administration will provide to the Board of Education a proposed list of expenditure reductions and other budgetary considerations. It is recommended that the Board review the information and direct Administration to return to future Board of Education meetings with recommendations for action by the Board.

- ✓ Pursue actively the funding and resources to fulfill our mission and maintain fiscal solvency.

ADJOURNMENT Item F.

Santee School District Board Budget Workshop

January 26, 2010

Agenda

1. Overview of State Budget
2. Impact on Santee Budget
 1. 2nd Interim Report and Multi-Year Projection
3. Cash Flow
4. Long-Term Debt
 1. BAN
 2. CREB
 3. Retirement Incentives
5. Expenditure Analysis
 1. Publications
 2. Staffing Formulas
 3. Transportation
6. Expenditure Reduction Proposals
7. Salary Concessions/Additional Reductions Needed

Budget Workshop

Tab 1 - Overview of State Budget

Overview of State Budget

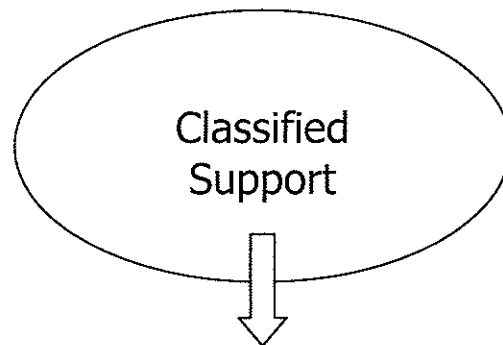
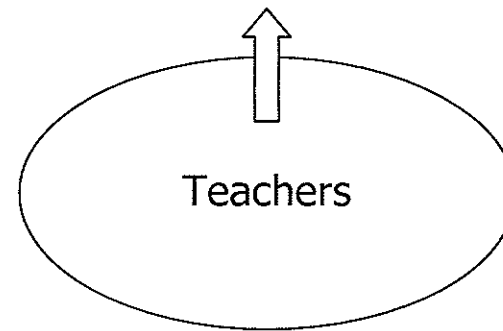
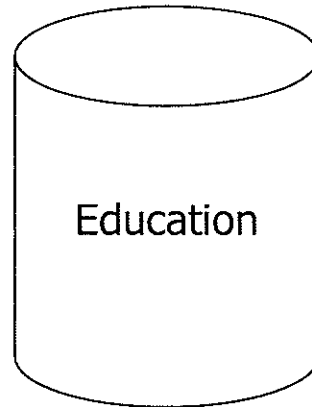
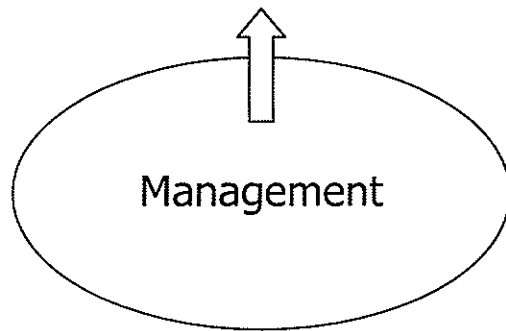
- \$19.9 billion shortfall projected through 2010-11
 - \$6.9 billion for 2009-10
 - \$13 billion for 2010-11
- Governor says education is protected BUT still taking \$2.5 billion cut:
 - No mid-year cuts for 2009-10
 - Proposition 98 fully funded with gimmicks and creative accounting
 - 2008-09 level reduced
 - Education takes about 1/4 of cuts but makes up about 1/2 of State budget
- HOWEVER:
 - \$6.6 billion in "solutions" from previous State Budget failed to materialize
 - This budget proposal includes more of the same
 - EXAMPLE: \$6.9 billion in expected Federal Funds
 - "One-Time" Revenue Limit cut from 2009-10 now on-going

Overview of State Budget

Policy Changes – “Something for Everyone”

✓Target Admin Cut

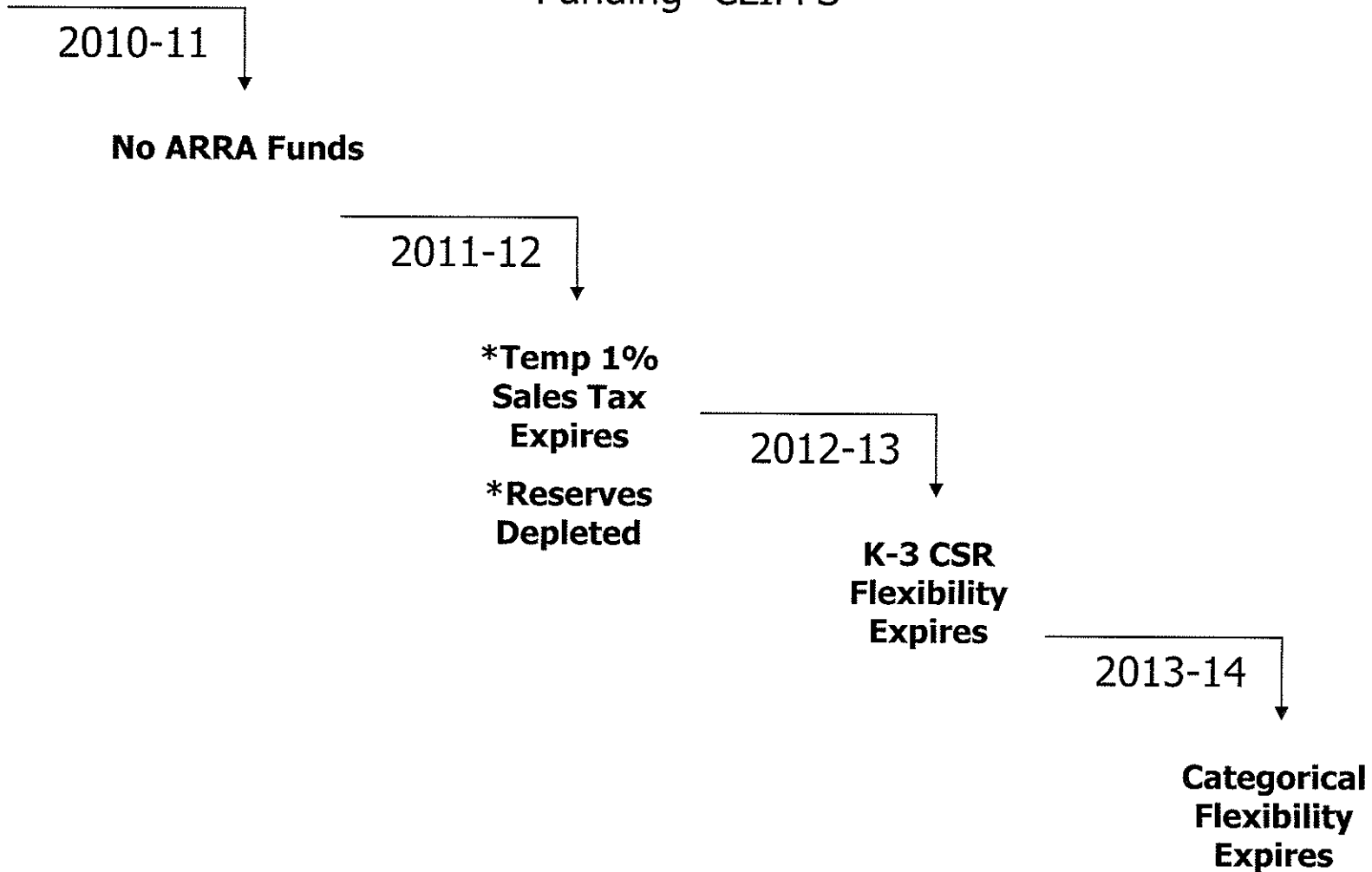
✓Relax Layoff and Re-Hire Process



✓Relax Contracting Out Provisions

Overview of State Budget

Funding "CLIFFS"

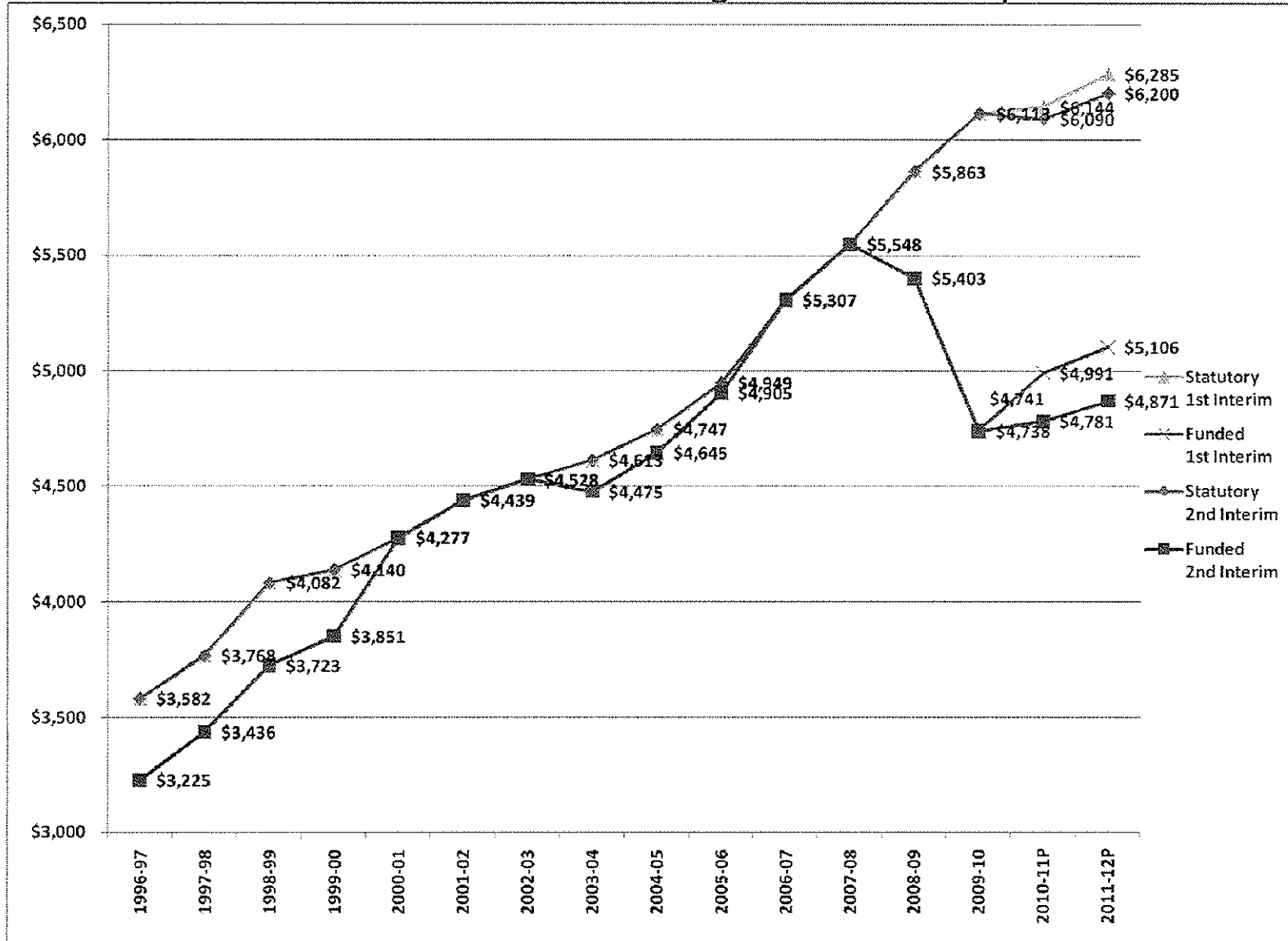


Budget Workshop

Tab 2 - Impact on Santee Budget

Impact on Santee Budget

Unrestricted Revenue Limit Funding Per Student Sept 2009 & Now



Impact on Santee Budget

2nd Interim and Multi-Year Projection

- Sept 2009 Budget Reduction Plan and 1st Interim Report incorporated 0.50% COLA and reinstatement of one-time Revenue Limit cut in 2010-11
- 2nd Interim will include -0.38% COLA and additional Revenue Limit cut as on-going rather than one-time
- Successful BAN and CREBs financings will be contingent upon POSITIVE certification for 2nd Interim

Impact on Santee Budget

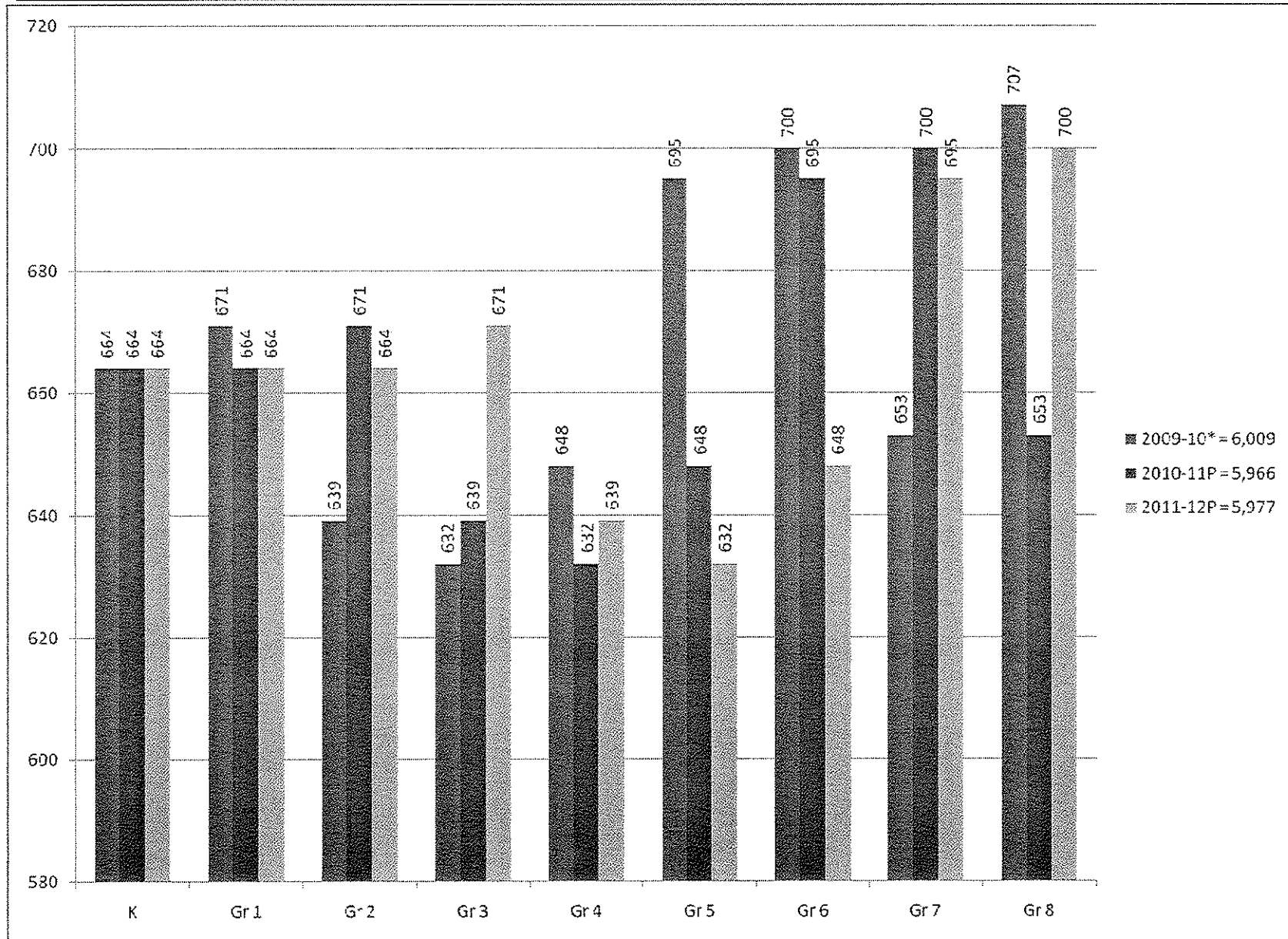
<u>Period</u>	<u>Category</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
1 st Interim	Unrestricted General Fund Deficit	\$0.4 million	\$4.3 million	\$4.6 million
	Projected Reserve %	13.40%	4.38%	-4.82%
	Sept 2009 Budget Reduction Plan		\$3.6 million	\$2.4 million (on-going from 2010-11)
2 nd Interim Est.	Unrestricted General Fund Deficit	\$0.3 million	\$5.4 million	\$5.7 million
	Projected Reserve %	13.64%	2.40%	-9.45%
	Sept 2009 Budget Reduction Plan Revised		\$4.7 million	\$3.5 million (on-going from 2010-11)

*In June, 2012-13 will be added to Multi-Year Projection producing need for additional on-going cuts to demonstrate fiscal solvency.

Impact on Santee Budget

- Enrollment (Tab 2)
 - 2010-11 projection indicates loss of 43 students
 - 2011-12 projection indicates increase of 11 students
 - 2012-13 and 2013-14 will see a decline with larger exiting 8th grade classes

Impact on Santee Budget



Impact on Santee Budget

- Multi-Year Projection (Tab 2)
 - Without reductions, District would not meet 3% reserve level for 2010-11
 - With proposed reductions, District meets 3% reserve level in 2010-11 but not 2011-12
 - Structural budget gap still exists (on-going expenditures exceed on-going revenues) after proposed budget reductions:
 - \$2.3 million projected deficit for 2010-11
 - \$3.2 million projected deficit for 2011-12
 - Additional on-going reductions will be needed to address structural budget gap

Cash Flow – Tab 3

- Cash = Payroll and Vendor Payments
- Without proposed reductions, District faces cumulative cash shortage of as much as \$11.1 million through June 2010
 - Fund 17 & Fund 35 borrowing/use would still result in need for \$6.3 million in additional cash
 - County Treasury will only loan approximately \$5 million (approximate amount of Revenue Limit deferral)
- With proposed reductions, District faces cumulative cash shortage of \$7.1 million through June 2010
 - Fund 17 & Fund 35 borrowing would still result in need for \$2.8 million County Treasurer loan

Budget Workshop

Tab 4 - Long-Term Debt

Long-Term Debt

<u>Period</u>	<u>Long-Term Debt</u>	<u>Net Assets</u>
Ending 2008-09	\$83.9 million	\$30.9 million

• **Bond Anticipation Note (BAN)** = \$12.2 million over 2 years

- Maximum term = 5 years (1 year already done)
- Source of Funds for Repayment
 - State Grant Funds → Successful State Bond Measures
 - General Obligation Bond Proceeds → Assessed Valuation Growth
 - Another BAN for up to 2 years
 - Lease Revenue Bond or COP = General Fund
- Reduces Net Assets

• **Clean Renewable Energy Bond (CREB)** = \$1.5 million over 15 years

- Maximum term = 17 years
- Source of Funds for Repayment = General Fund energy savings
- General Fund burden
- Effect on Net Assets essentially \$0

• **Additional Retirement Incentive for Certificated** = \$1.6 million over 5 years

- Maximum term = 5 years for 403b option or 8 years for STRS 2 Year Service Credit option
- Source of Funds for Repayment = General Fund savings in Certificated salaries & benefits
- Reduces Net Assets

<u>Period</u>	<u>Long-Term Debt</u>	<u>Net Assets</u>
Ending 2009-10	\$98.0 million	\$18.3 million

Budget Workshop

Tab 5 - Expenditure Analysis

Expenditure Analysis

- Publications (Tab 5)
 - Goal = Cover actual costs
 - Proposal
 - Increase pricing by 100%
 - Reduce Pub Tech I from 12 months to 10 months
 - Generate additional revenue with more outside work
 - Re-evaluate financial results after 1 year

Expenditure Analysis

Tab 5 - Staffing Formulas

Expenditure Analysis

Tab 5 - Transportation

Expenditure Analysis

Transportation

Description	2008-09			2009-10		
	Gen Ed	Spec Ed	Total	Gen Ed	Spec Ed	Total
Revenue:						
Field Trip Charges	58,079	0	58,079	55,437	0	55,437
Outside Entity Revenue	86,083	0	86,083	50,000	0	50,000
State Revenue	282,713	153,982	436,695	225,116	123,187	348,303
Unrestricted GF Contribution	103,944	727,499	831,444	137,828	768,795	906,623
Total Revenue	530,819	881,481	1,412,300	468,381	891,982	1,360,363
Contribution %	26.88%	82.53%	65.56%	37.98%	86.19%	72.25%
Expenditures:						
Salaries	238,279	490,942	729,221	209,393	487,514	696,907
Benefits	89,697	183,589	273,286	66,826	158,006	224,832
Non-Salary	89,984	145,910	235,893	115,745	181,538	297,283
Indirect Costs	26,775	61,041	87,816	26,417	64,924	91,341
Total Expenditures	444,735	881,481	1,326,217	418,381	891,982	1,310,363
Net Income	86,083	0	86,083	50,000	0	50,000
Net Contribution	17,861	727,499	745,361	87,828	768,795	856,623
Net Contribution %	4.62%	82.53%	58.78%	24.20%	86.19%	68.26%
Miles Driven	59,168	185,215	244,383	59,168	185,215	244,383
Total Cost Per Mile	7.52	4.76	5.43	7.07	4.82	5.36
Non-Salary Cost Per Mile	1.97	1.12	1.32	2.40	1.33	1.59

Expenditure Analysis

Transportation

Possible Areas for Reducing Unrestricted General Fund Contribution:

- Create uniform bell schedules and Modified Days: 2 groupings of schools each staggering start and end times by 45 minutes = \$90,000 (2 routes)
- Eliminate transportation for selected "exceptions" to eliminate 1 General Education route = \$45,000
- Increase Field Trip rates to more closely align with actual costs = \$10,000
 - Current Average Bus Driver Rate = \$27.13 per hour
 - Current Cost per Mile for Non-Salary Expense = \$1.97
 - Administrative Coordination = 10%
- Ensure transportation for extra-curricular activities does not increase costs and/or is supported by increased fees = \$29,000
- Institute Annual Bus Pass = \$23,700

Budget Workshop

Tab 6 - Expenditure Reduction Proposals

Budget Workshop

Tab 7 - Salary Concessions/Additional Reductions Needed

Description	(In Millions)	(In Millions)
	Total	On-Going
Sept 2009 Budget Reduction Plan	\$3.60	\$2.40
Increase for Governor's Proposal	\$1.10	\$1.10
Revised Reductions Needed	\$4.70	\$3.50
Jan 2010 Expenditure Reduction Proposals	\$3.40	\$2.90
Remaining Reductions for 2nd Interim	\$1.30	\$0.60

Salary Concessions/Additional Reductions Needed – Tab 7

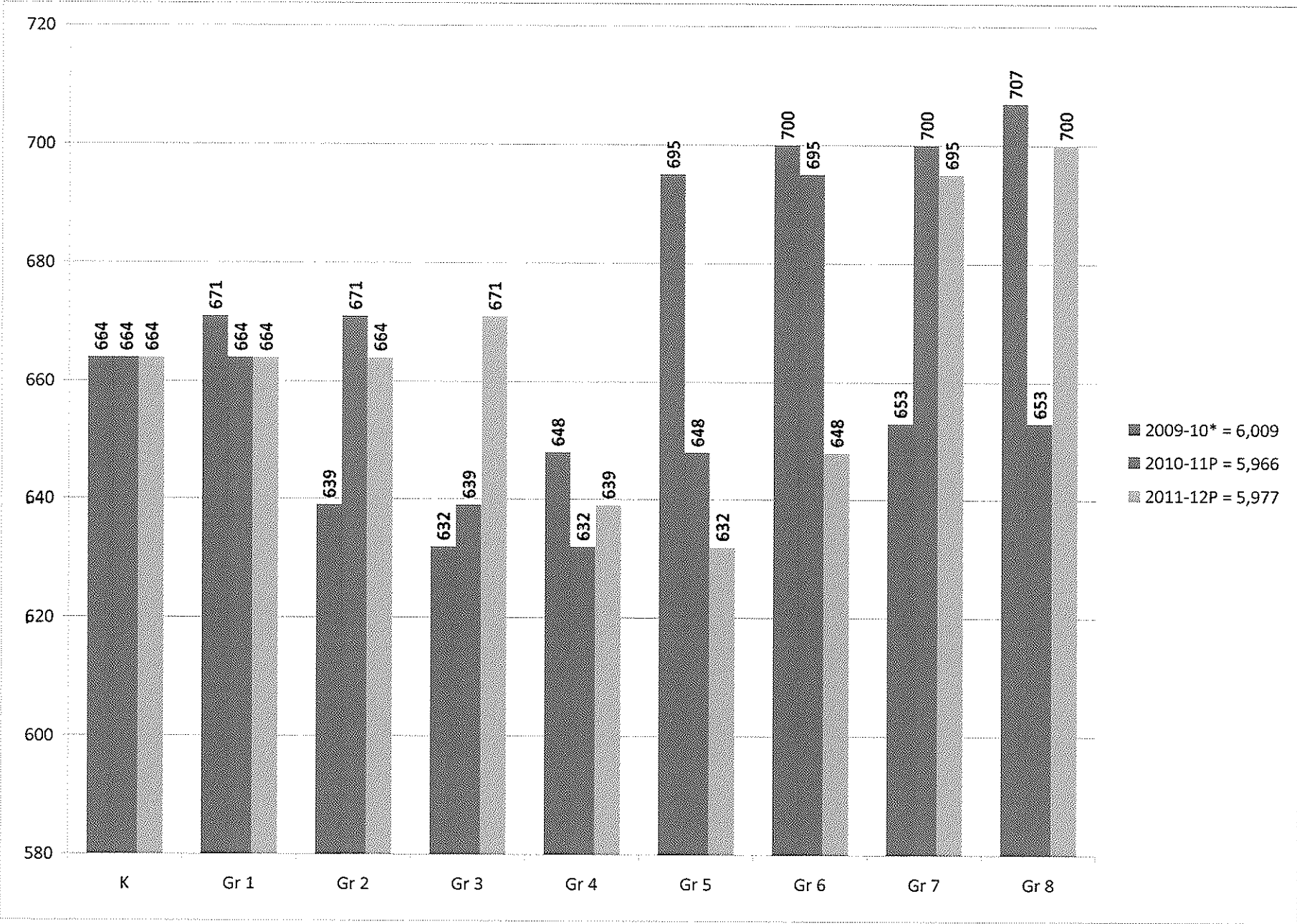
Description	Group/Type	3%	2%	1%	0%
Additional Reductions Needed		1,300,000	1,300,000	1,300,000	1,300,000
Salary Concessions	STA	961,080	640,720	320,360	0
	CSEA	193,169	128,779	64,390	0
	SAA	91,681	61,121	30,560	0
	District Savings	1,245,930	830,620	415,310	0
Class Size Increase	Teacher Layoffs	0	10	14	18
	2010-11 Class Size	26:1	28.5:1	29.5:1	31:1
	District Savings	0	438,710	614,194	789,679

Additional Reductions Needed/Salary Concessions – Tab 7

Description	2008-09	2009-10	2010-11		2012-13	Change From 26:1	Change From 31:1
Class Size	20:1	21:1	26:1	31:1	20:1		
K-3 CSR Revenue	2,780,316	2,424,316	1,529,388	1,274,490	2,780,316	1,250,928	1,505,826
Teacher Count Reduction		7	22	40			
Additional Expenditures						1,740,000	2,820,000
Change in Fund Balance						(489,072)	(1,314,174)

Questions?

**Santee School District
K-8 General Education Enrollment**



*As of 12-18-09

Projected Budget Summary

Item	2008-09		2009-10		2010-11		2011-12	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Income	\$37,914,975	\$15,554,048	\$34,987,062	\$13,029,200	\$34,875,896	\$12,106,317	\$35,298,898	\$12,207,871
Total Outgo	\$35,541,353	\$17,890,452	\$35,280,710	\$15,206,189	\$40,227,364	\$12,196,241	\$40,988,918	\$12,205,006
Change in Fund Balance	\$2,373,622	(\$2,336,404)	(\$293,649)	(\$2,176,990)	(\$5,351,469)	(\$89,924)	(\$5,690,020)	\$2,865
Ending Fund Balance	\$4,614,816	\$2,449,373	\$4,321,167	\$272,383	(\$1,030,302)	\$182,459	(\$6,720,322)	\$185,324
Undesignated/Unappropriated	\$1,975,489	\$2,449,373	\$2,245,325	\$272,383	(\$3,147,456)	\$182,459	(\$8,862,554)	\$185,324
Economic Uncertainty Reserve	\$1,544,158		\$1,429,801		\$1,467,324		\$1,488,536	
Fund 17 Reserve	\$2,798,898		\$2,826,887		\$2,855,156		\$2,683,707	
Total Reserves	\$6,318,545		\$6,502,013		\$1,175,024		(\$4,690,310)	
Reserve as % of Expenditures	12.28%		13.64%		2.40%		-9.45%	
	*6,192.60 Funded ADA		*6,200.69 Funded ADA		*COLA = -0.38%		*COLA = 1.80%	
			*1% Cty Treasury Int Rate		*\$191/ADA On-Going R/L Cut		*\$191/ADA On-Going R/L Cut	
					*No ARRA Funds		*No ARRA Funds	
					*1% Cty Treasury Int Rate		*1% Cty Treasury Int Rate	
					*6,200.69 Funded ADA		*6,158.26 Funded ADA	

General Fund Cash Flow Projection

WITHOUT ACTIONS

2010-11	As of 01-26-2010	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Type	Description	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Sources:	Beginning Balance	123,904	223,585	3,381,306	3,121,518	(1,537,383)	(3,087,191)	(3,172,175)	(5,302,299)	(5,975,388)	(5,639,894)	(8,387,774)	(10,171,779)	(9,013,215)
F	Fed Stimulus Gen Purpose	0												
F	Fed Stimulus Title I	0												
F	Fed Stimulus IDEA	0												
F	Fed Stimulus Categorical	0												
F	Fed Stimulus PreSchool	0												
F	Title 1	0	0	0	84,635	0	0	169,270	0	0	0	0	169,270	0
F	Title II	0	4,316	0	0	0	44,344	88,689	0	0	0	0	88,689	0
F	Title III	0	0	0	0	0	11,302	22,604	0	0	0	0	22,604	0
F	Title IV	0												
F	Title V	0												
F	Other Federal Revenue	0	167,851	0	13,909	12,241	317,945	13,909	12,241	0	649,799	12,241	317,945	13,909
R	State Rev Limit	0	0	197,703	0	1,779,328	2,767,844	889,664	2,570,141	2,668,992	98,852	1,779,328	1,186,219	889,664
R	Property Taxes	309,545	316,062	20,308	96,527	245,524	227,452	202,640	3,672,219	1,028,247	490,577	121,068	2,865,811	923,201
S	Lottery	0	0	203,774	0	0	203,774	0	0	203,774	0	0	203,774	0
S	K-3 CSR	0	477,169	0	0	0	0	382,347	0	0	669,872	0	0	0
L	Special Ed	0	428,275	428,275	0	308,398	446,895	161,071	462,597	479,730	19,289	321,488	215,397	155,227
S	Pupil Trans Spec Ed	11,107	11,087	6,159	6,159	11,087	11,087	11,087	11,087	11,087	11,087	11,087	11,087	11,087
S	Pupil Trans	20,297	20,260	11,256	11,256	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260
S	EIA	68,604	0	0	0	60,838	0	60,838	0	60,838	0	60,838	0	60,838
	AB825 Block Grants:	0												
S	Prof Dev Block Grant	15,696	15,635	8,686	8,686	15,635	15,635	15,635	15,635	15,635	15,635	15,635	15,635	15,635
S	SLIBG	60,637	60,408	33,560	33,560	60,408	60,408	60,408	60,408	60,408	60,408	60,408	60,408	60,408
S	TIIG	45,806	51,688	28,715	28,715	51,688	51,688	51,688	51,688	51,688	51,688	51,688	51,688	51,688
S	Principal Apport CAT Prog	0	0	1,396	0	12,568	19,550	6,284	18,154	18,852	698	12,568	8,379	6,284
S	IMFRP	0	30,694	17,052	17,052	30,694	30,694	30,694	30,694	30,694	30,694	30,694	30,694	30,694
S	Middle School Counseling	0	0	6,504	6,504	11,706	11,706	11,706	11,706	11,706	11,706	11,706	11,706	11,706
S	Other State Revenue	71,323	75,856	15,669	14,413	25,943	26,792	25,943	44,943	25,943	27,641	61,845	231,358	25,943
R	Deferrals	0	3,268,189	1,400,652	0	0	0	0	0	0	0	0	0	0
S	Other Deferrals	0	2,931	1,256	0	0	0	0	0	0	0	0	0	0
L	Interest	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0
L	Other Local Income	581,784	37,600	0	24,421	196,334	37,600	37,600	37,600	37,600	98,652	37,600	37,600	37,600
	Debt Proceeds*	0	0											
	Interfund Borrowing In	3,300,000												
	Total Income	1,184,799	4,968,020	2,383,466	345,836	2,842,653	4,307,476	2,262,336	7,019,372	4,727,954	2,256,857	2,608,455	5,551,024	2,314,144
	Total Sources	4,608,703	5,191,605	5,764,772	3,467,354	1,305,270	1,220,286	(909,838)	1,717,073	(1,247,434)	(3,383,037)	(5,779,318)	(4,620,755)	(6,699,071)
Uses:	S Salaries & Benefits	3,778,164	1,249,433	2,082,388	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594	3,831,594
65.00%	NS Com Wrnts Recurring	373,513	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856
25.00%	NS Com Wrnts Non-Recurring	138,416	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945
	NS Budget Debt Service	0			612,276						612,276			
	Cash Debt Service	0							0			0		
	Interfund Borrowing Out	0							3,300,000					
10.00%	NS Other Outgo	95,025	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978
1.50%	Contingency		61,087	61,087	61,087	61,087	61,087	61,087	61,087	61,087	61,087	61,087	61,087	61,087
	Total Outgo	4,385,118	1,810,299	2,643,254	5,004,737	4,392,460	4,392,460	4,392,460	7,692,460	4,392,460	5,004,737	4,392,460	4,392,460	4,392,460
	Ending Balance	223,585	3,381,306	3,121,518	(1,537,383)	(3,087,191)	(3,172,175)	(5,302,299)	(5,975,388)	(5,639,894)	(8,387,774)	(10,171,779)	(9,013,215)	(11,091,532)

General Fund Cash Flow Projection

WITH RESERVATIONS

2010-11	As of 01-26-2010	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
Type	Description	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Sources:	Beginning Balance	123,904	223,585	3,504,213	3,445,992	(846,156)	(2,029,210)	(1,747,440)	(3,510,811)	(3,817,146)	(3,114,899)	(5,496,025)	(6,913,277)	(5,387,960)
F	Fed Stimulus Gen Purpose	0												
F	Fed Stimulus Title I	0												
F	Fed Stimulus IDEA	0												
F	Fed Stimulus Categorical	0												
F	Fed Stimulus PreSchool	0												
F	Title 1	0	0	0	84,635	0	0	169,270	0	0	0	0	169,270	0
F	Title II	0	4,316	0	0	0	44,344	88,689	0	0	0	0	88,689	0
F	Title III	0	0	0	0	0	11,302	22,604	0	0	0	0	22,604	0
F	Title IV	0												
F	Title V	0												
F	Other Federal Revenue	0	167,851	0	13,909	12,241	317,945	13,909	12,241	0	649,799	12,241	317,945	13,909
R	State Rev Limit	0	0	197,703	0	1,779,328	2,767,844	889,664	2,570,141	2,668,992	98,852	1,779,328	1,186,219	889,664
R	Property Taxes	309,545	316,062	20,308	96,527	245,524	227,452	202,640	3,672,219	1,028,247	490,577	121,068	2,865,811	923,201
S	Lottery	0	0	203,774	0	0	203,774	0	0	203,774	0	0	203,774	0
S	K-3 CSR	0	477,169	0	0	0	0	382,347	0	0	669,872	0	0	0
L	Special Ed	0	428,275	428,275	0	308,398	446,895	161,071	462,597	479,730	19,289	321,488	215,397	155,227
S	Pupil Trans Spec Ed	11,107	11,087	6,159	6,159	11,087	11,087	11,087	11,087	11,087	11,087	11,087	11,087	11,087
S	Pupil Trans	20,297	20,260	11,256	11,256	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260	20,260
S	EIA	68,604	0	0	0	60,838	0	60,838	0	60,838	0	60,838	0	60,838
	AB825 Block Grants:	0												
S	Prof Dev Block Grant	15,696	15,635	8,686	8,686	15,635	15,635	15,635	15,635	15,635	15,635	15,635	15,635	15,635
S	SLIBG	60,637	60,408	33,560	33,560	60,408	60,408	60,408	60,408	60,408	60,408	60,408	60,408	60,408
S	TIIG	45,806	51,688	28,715	28,715	51,688	51,688	51,688	51,688	51,688	51,688	51,688	51,688	51,688
S	Principal Apport CAT Prog	0	0	1,396	0	12,568	19,550	6,284	18,154	18,852	698	12,568	8,379	6,284
S	iMFRP	0	30,694	17,052	17,052	30,694	30,694	30,694	30,694	30,694	30,694	30,694	30,694	30,694
S	Middle School Counseling	0	0	6,504	6,504	11,706	11,706	11,706	11,706	11,706	11,706	11,706	11,706	11,706
S	Other State Revenue	71,323	75,856	15,669	14,413	25,943	26,792	25,943	44,943	25,943	27,641	61,845	231,358	25,943
R	Deferrals	0	3,268,189	1,400,652	0	0	0	0	0	0	0	0	0	0
S	Other Deferrals	0	2,931	1,256	0	0	0	0	0	0	0	0	0	0
L	Interest	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0
L	Other Local Income	581,784	37,600	0	24,421	196,334	37,600	37,600	37,600	37,600	98,652	37,600	37,600	37,600
	Debt Proceeds*	0	0											
	Interfund Borrowing In	3,300,000												
	Total Income	1,184,799	4,968,020	2,383,466	345,836	2,842,653	4,307,476	2,262,336	7,019,372	4,727,954	2,256,857	2,608,455	5,551,024	2,314,144
	Total Sources	4,608,703	5,191,605	5,887,679	3,791,827	1,996,497	2,278,266	514,896	3,508,561	910,808	(858,042)	(2,887,570)	(1,362,253)	(3,073,816)
Uses:	S Salaries & Benefits	3,778,164	1,131,443	1,885,738	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757	3,469,757
65.00%	NS Com Wrnts Recurring	373,513	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856	324,856
25.00%	NS Com Wrnts Non-Recurring	138,416	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945	124,945
	NS Budget Debt Service	0			612,276						612,276			
	Cash Debt Service	0							0			0		
	Interfund Borrowing Out	0							3,300,000					
10.00%	NS Other Outgo	95,025	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978	49,978
1.50%	Contingency		56,171	56,171	56,171	56,171	56,171	56,171	56,171	56,171	56,171	56,171	56,171	56,171
	Total Outgo	4,385,118	1,687,392	2,441,687	4,637,983	4,025,707	4,025,707	4,025,707	7,325,707	4,025,707	4,637,983	4,025,707	4,025,707	4,025,707
	Ending Balance	223,585	3,504,213	3,445,992	(846,156)	(2,029,210)	(1,747,440)	(3,510,811)	(3,817,146)	(3,114,899)	(5,496,025)	(6,913,277)	(5,387,960)	(7,099,523)

Long-Term Debt Summary 2009-10

Description	Beginning Balance	Additions	Payments	Principal	Interest	Accreted Interest	Ending Balance	Source
Series A GO Bonds - 5-1-1997	17,565,000.00		838,237.50	0.00	838,237.50		17,565,000.00	Prop Tax Levy
Series B GO Bonds - 8-20-2008	12,417,173.40		715,542.50	148,762.35	566,780.15	30,611.65	12,299,022.70	Prop Tax Levy
Series C GO Bonds - 8-20-2008	2,926,384.70		0.00	0.00	0.00	61,118.60	2,987,503.30	Prop Tax Levy
Series D GO Bonds - 8-20-2008	7,842,845.25		0.00	0.00	0.00	2,870.45	7,845,715.70	Prop Tax Levy
Bond Anticipation Note 3-18-2010	0.00	12,170,000.00	0.00	0.00	0.00	0.00	12,170,000.00	
Total GO Bonds	40,751,403.35	12,170,000.00	1,553,780.00	148,762.35	1,405,017.65	94,600.70	52,867,241.70	
Clean Renewable Energy Bonds	0.00	1,510,000.00		55,000.00	57,268.98	0.00	1,455,000.00	
2008 COPS - 10-7-2008	23,712,818.23		1,224,552.50	0.00	1,224,552.50	13,765.85	23,726,584.08	General Fund
Total Other Debt	23,712,818.23	1,510,000.00	1,224,552.50	55,000.00	1,281,821.48	13,765.85	25,181,584.08	
Total Property Indebtedness	64,464,221.58	13,680,000.00	2,778,332.50	203,762.35	2,686,839.13	108,366.55	78,048,825.78	
OPEB Liability	12,524,388.28		605,966.00	605,966.00	0.00		11,918,422.28	General Fund
QZAB	5,000,000.00		0.00	0.00	0.00		5,000,000.00	General Fund
Retirement Incentives	1,663,768.42	1,676,139.93	507,496.85	438,149.72	69,347.14		2,901,758.63	General Fund
Vacation Carry-Over	211,682.00		0.00	0.00	0.00		211,682.00	General Fund
Capital Lease	0.00		0.00	0.00	0.00		0.00	General Fund
Total Other	19,399,838.70	1,676,139.93	1,113,462.85	1,044,115.72	69,347.14	0.00	20,031,862.91	
Total Long-Term Debt	83,864,060.28	15,356,139.93	3,891,795.35	1,247,878.07	2,756,186.26	108,366.55	98,080,688.69	

Audit Report:								
Net Assets	30,913,616	13,846,140		1,247,878			18,315,354	

BAN Analysis

Option	Cost	Amount
1 Year BAN 0.75%	Issuance Cost Yr 1	375,000
	Issuance Cost Yr 2	389,368
	Issuance Cost Yr 3	404,291
	12,170,000 Interest Cost Yr 1	91,275
	12,660,000 Interest Cost Yr 2	94,950
	13,160,000 Interest Cost Yr 3	98,700
	Total	1,453,584
2 Year BAN 2.50%	Issuance Cost Yr 1	375,000
	Issuance Cost Yr 2	0
	Issuance Cost Yr 3	0
	12,170,000 Interest Cost Yr 1	304,250
	Interest Cost Yr 2	304,250
	Interest Cost Yr 3	
	Total	983,500
	Difference to Mitigate Interest Rate Risk:	32,907
	Addtl Interest %:	0.2599%
3 Year BAN 3.50%	Issuance Cost Yr 1	375,000
	Issuance Cost Yr 2	0
	Issuance Cost Yr 3	0
	12,170,000 Interest Cost Yr 1	425,950
	Interest Cost Yr 2	425,950
	Interest Cost Yr 3	425,950
	Total	1,652,850
	Difference to Mitigate Interest Rate Risk:	166,359
	Addtl Interest %:	1.2641%

**Solar / Iysis
Hill Creek CRCS Analysis**

#	Category	Factor	Year	25 Year	Year	Year	Year	Year	Year	
			0	Total	1	2	3	4	5	6
1	Factors:	SDG&E Non-Solar Rate/kwH	\$0.1868		\$0.2067	\$0.2150	\$0.2236	\$0.2325	\$0.2418	\$0.2515
2		SDG&E Rate Escalation Non-Solar**	4.00%		10.69%	4.00%	4.00%	4.00%	4.00%	4.00%
3		SDG&E Solar Rate/kwH			\$0.2067	\$0.2280	\$0.2372	\$0.2467	\$0.2565	\$0.2668
4		SDG&E Rate Escalation Solar	4.00%		10.69%	10.31%	4.00%	4.00%	4.00%	4.00%
5	Debt:	Interest Rate	3.86%			&				
6		Term	15							
7		Cost of Issuance	\$29,587							
8		Installed Cost Per Watt DC	\$5.89							
9		PV System Price	\$1,479,332							
10		Type	AM							
11		Average Debt Payment	\$132,421							
12		Total Debt	\$1,510,000							
13	Incentives:	Perf Based Incentive Per/Kwh	\$0.4300							
14		Sale of Renewable Energy Credits	\$0.0150							
15		Discount Rate	2.50%							
16	Production:	Total Annual kwH: Jul 08 thru Jun 09	621,593		621,593	621,593	621,593	621,593	621,593	621,593
17		Current System Annual Cost	\$116,094	\$4,149,087	\$109,783	\$114,174	\$118,741	\$111,142	\$115,588	\$120,211
18		Change in kwH Used			14.57%	0.00%	0.00%	-10.00%	0.00%	0.00%
19		Revised Total Annual kwH Needed			531,050	531,050	531,050	477,945	477,945	477,945
20		watt DC produced per Sq Foot*	133.89		#					
21		Sq Footage Used*	19,157.00							
22		DC System Size (kW)*	251.16							
23		AC System Size (kW)*	211.40							
24		kWh Per kW AC*	1,616							
25		DC to AC Conversion*	84.17%							
26		Solar Degradation Factor	0.50%							
27		Operations & Maintenance Reserve	1.00%							
28		Solar Provided kwH AC*	341,704		0	341,704	339,995	338,296	336,604	334,921
29		SDGE Provided kwH AC	279,889		531,050	189,346	191,055	139,649	141,341	143,024
30		% Solar Provided	54.97%		0.00%	64.34%	64.02%	70.78%	70.43%	70.08%
31		% SDG&E Provided	45.03%		100.00%	35.66%	35.98%	29.22%	29.57%	29.92%
32	Results:	Debt Service		\$2,005,645	\$19,337	\$112,269	\$134,661	\$136,474	\$138,094	\$139,521
33		SDG&E kwH Cost		\$1,544,239	\$109,783	\$43,179	\$45,311	\$34,445	\$36,256	\$38,156
34		Operations & Maintenance Reserve		\$355,040	\$0	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793
35		Less: Sale of Renewable Energy Credits		\$116,193	\$0	\$5,126	\$5,100	\$5,074	\$5,049	\$5,024
36		Less: PBI Rebate		\$727,354	\$0	\$146,933	\$146,198	\$145,467	\$144,740	\$144,016

**Solar / ysis
Hill Creek CREBS Analysis**

#	Category	Factor	0	Total	1	2	3	4	5	6
37	Cumulative:	Net Cost of Electricity		\$3,061,378	\$129,120	\$18,183	\$43,468	\$35,171	\$39,355	\$43,430
38		Cash Flow Savings/(Increase)		\$1,087,709	(\$19,337)	\$95,992	\$75,273	\$75,971	\$76,233	\$76,781
39		Net Present Value Savings(Increase)		\$685,797	(\$18,866)	\$91,366	\$69,899	\$68,826	\$67,378	\$66,208
40		Cumulative Net Cash Flow		\$1,087,709	(\$19,337)	\$76,654	\$151,928	\$227,899	\$304,131	\$380,913
41		Cumulative NPV Cash Flow		\$685,797	(\$18,866)	\$72,501	\$142,399	\$211,226	\$278,604	\$344,812
42		Lowest Cumulative Net Cash Flow After Yr 1		(\$58,981)						
43		Lowest Cumulative NPV Cash Flow After Yr 1		\$5,095						
44		Infrastructure Cost per kw DC	\$100,000	\$0.40						
45		Solar Cost per kw DC		\$5.49						
46	* From Baker Electric Analysis Dec 2009									
47	** From CCSE Study 2008-09									
48	^ From UCSD Engineer Analysis for CREBs									

**Solar / lysis
Hill Creek CREBS Analysis**

Category	Factor	Year	25 Year	Year	Year	Year	Year	Year	Year	Year
		0	Total	7	8	9	10	11	12	13
Factors:	SDG&E Non-Solar Rate/kwH	\$0.1868		\$0.2616	\$0.2720	\$0.2829	\$0.2942	\$0.3060	\$0.3182	\$0.3310
	SDG&E Rate Escalation Non-Solar**	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	SDG&E Solar Rate/kwH			\$0.2774	\$0.2885	\$0.3001	\$0.3121	\$0.3246	\$0.3376	\$0.3511
	SDG&E Rate Escalation Solar	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Debt:	Interest Rate	3.86%								
	Term	15								
	Cost of Issuance	\$29,587								
	Installed Cost Per Watt DC	\$5.89								
	PV System Price	\$1,479,332								
	Type	AM								
	Average Debt Payment	\$132,421								
	Total Debt	\$1,510,000								
Incentives:	Perf Based Incentive Per/Kwh	\$0.4300								
	Sale of Renewable Energy Credits	\$0.0150								
	Discount Rate	2.50%								
Production:	Total Annual kwH: Jul 08 thru Jun 09	621,593		621,593	621,593	621,593	621,593	621,593	621,593	621,593
	Current System Annual Cost	\$116,094	\$4,149,087	\$125,020	\$130,020	\$135,221	\$140,630	\$146,255	\$152,106	\$158,190
	Change in kwH Used			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Revised Total Annual kwH Needed			477,945	477,945	477,945	477,945	477,945	477,945	477,945
	watt DC produced per Sq Foot*	133.89								
	Sq Footage Used*	19,157.00								
	DC System Size (kW)*	251.16								
	AC System Size (kW)*	211.40								
	kwh Per kW AC*	1,616								
	DC to AC Conversion*	84.17%								
	Solar Degradation Factor	0.50%								
	Operations & Maintenance Reserve	1.00%								
	Solar Provided kwH AC*	341,704		333,246	331,580	329,922	328,273	326,631	324,998	323,373
	SDGE Provided kwH AC	279,889		144,699	146,365	148,023	149,672	151,314	152,947	154,572
	% Solar Provided	54.97%		69.72%	69.38%	69.03%	68.68%	68.34%	68.00%	67.66%
	% SDG&E Provided	45.03%		30.28%	30.62%	30.97%	31.32%	31.66%	32.00%	32.34%
Results:	Debt Service		\$2,005,645	\$135,851	\$137,085	\$138,125	\$134,069	\$139,820	\$135,377	\$135,838
	SDG&E kwH Cost		\$1,544,239	\$40,146	\$42,233	\$44,420	\$46,711	\$49,113	\$51,628	\$54,264
	Operations & Maintenance Reserve		\$355,040	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793
	Less: Sale of Renewable Energy Credits		\$116,193	\$4,999	\$4,974	\$4,949	\$4,924	\$4,899	\$4,875	\$4,851
	Less: PBI Rebate		\$727,354							

Solar Analysis
Hill Creek CREBS Analysis

Category	Factor	0	Total	7	8	9	10	11	12	13
Cumulative:	Net Cost of Electricity		\$3,061,378	\$185,792	\$189,137	\$192,390	\$190,650	\$198,826	\$196,924	\$200,045
	Cash Flow Savings/(Increase)		\$1,087,709	(\$60,773)	(\$59,117)	(\$57,168)	(\$50,020)	(\$52,571)	(\$44,819)	(\$41,855)
	Net Present Value Savings(Increase)		\$685,797	(\$51,126)	(\$48,520)	(\$45,776)	(\$39,075)	(\$40,067)	(\$33,325)	(\$30,363)
	Cumulative Net Cash Flow		\$1,087,709	\$320,140	\$261,023	\$203,855	\$153,835	\$101,264	\$56,445	\$14,590
	Cumulative NPV Cash Flow		\$685,797	\$293,686	\$245,166	\$199,390	\$160,315	\$120,248	\$86,923	\$56,560
	Lowest Cumulative Net Cash Flow After Yr 1		(\$58,981)							
	Lowest Cumulative NPV Cash Flow After Yr 1		\$5,095							
	Infrastructure Cost per kw DC	\$100,000	\$0.40							
	Solar Cost per kw DC		\$5.49							
* From Baker Electric Analysis Dec 2009										
** From CCSE Study 2008-09										
^ From UCSD Engineer Analysis for CREBs										

**Solar / ysis
Hill Creek CREBS Analysis**

Category	Factor	Year	25 Year	Year	Year	Year	Year	Year	Year	Year
		0	Total	14	15	16	17	18	19	20
Factors:	SDG&E Non-Solar Rate/kWh	\$0.1868		\$0.3442	\$0.3580	\$0.3723	\$0.3872	\$0.4027	\$0.4188	\$0.4355
	SDG&E Rate Escalation Non-Solar**	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	SDG&E Solar Rate/kWh			\$0.3651	\$0.3797	\$0.3949	\$0.4107	\$0.4271	\$0.4442	\$0.4620
	SDG&E Rate Escalation Solar	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Debt:	Interest Rate	3.86%								
	Term	15								
	Cost of Issuance	\$29,587								
	Installed Cost Per Watt DC	\$5.89								
	PV System Price	\$1,479,332								
	Type	AM								
	Average Debt Payment	\$132,421								
	Total Debt	\$1,510,000								
Incentives:	Perf Based Incentive Per/Kwh	\$0.4300								
	Sale of Renewable Energy Credits	\$0.0150								
	Discount Rate	2.50%								
Production:	Total Annual kWh: Jul 08 thru Jun 09	621,593		621,593	621,593	621,593	621,593	621,593	621,593	621,593
	Current System Annual Cost	\$116,094	\$4,149,087	\$164,517	\$171,098	\$177,942	\$185,060	\$192,462	\$200,160	\$208,167
	Change in kWh Used			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Revised Total Annual kWh Needed			477,945	477,945	477,945	477,945	477,945	477,945	477,945
	watt DC produced per Sq Foot*	133.89								
	Sq Footage Used*	19,157.00								
	DC System Size (kW)*	251.16								
	AC System Size (kW)*	211.40								
	kWh Per kW AC*	1,616								
	DC to AC Conversion*	84.17%								
	Solar Degradation Factor	0.50%								
	Operations & Maintenance Reserve	1.00%								
	Solar Provided kWh AC*	341,704		321,756	320,147	318,547	316,954	315,369	313,792	312,223
	SDGE Provided kWh AC	279,889		156,189	157,798	159,398	160,991	162,576	164,153	165,722
	% Solar Provided	54.97%		67.32%	66.98%	66.65%	66.32%	65.98%	65.65%	65.33%
	% SDG&E Provided	45.03%		32.68%	33.02%	33.35%	33.68%	34.02%	34.35%	34.67%
Results:	Debt Service		\$2,005,645	\$136,106	\$136,181	\$96,835	\$0	\$0		
	SDG&E kWh Cost		\$1,544,239	\$57,025	\$59,917	\$62,946	\$66,118	\$69,439	\$72,917	\$76,559
	Operations & Maintenance Reserve		\$355,040	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793
	Less: Sale of Renewable Energy Credits		\$116,193	\$4,826	\$4,802	\$4,778	\$4,754	\$4,731	\$4,707	\$4,683
	Less: PBI Rebate		\$727,354							

**Solar / ysis
Hill Creek CREBS Analysis**

Category	Factor	0	Total	14	15	16	17	18	19	20
Cumulative:	Net Cost of Electricity		\$3,061,378	\$203,098	\$206,089	\$169,796	\$76,157	\$79,502	\$83,004	\$86,669
	Cash Flow Savings/(Increase)		\$1,087,709	(\$38,581)	(\$34,991)	\$8,146	\$108,903	\$112,960	\$117,157	\$121,498
	Net Present Value Savings(Increase)		\$685,797	(\$27,305)	(\$24,160)	\$5,488	\$71,571	\$72,426	\$73,285	\$74,147
	Cumulative Net Cash Flow		\$1,087,709	(\$23,991)	(\$58,981)	(\$50,835)	\$58,068	\$171,028	\$288,185	\$409,683
	Cumulative NPV Cash Flow		\$685,797	\$29,255	\$5,095	\$10,583	\$82,154	\$154,580	\$227,865	\$302,011
	Lowest Cumulative Net Cash Flow After Yr 1		(\$58,981)							
	Lowest Cumulative NPV Cash Flow After Yr 1		\$5,095							
	Infrastructure Cost per kw DC	\$100,000	\$0.40							
	Solar Cost per kw DC		\$5.49							
* From Baker Electric Analysis Dec 2009										
** From CCSE Study 2008-09										
^ From UCSD Engineer Analysis for CREBs										

**Solar / ysis
Hill Creek CREBS Analysis**

Category	Factor	Year	25 Year	Year	Year	Year	Year	Year
		0	Total	21	22	23	24	25
Factors:	SDG&E Non-Solar Rate/kwH	\$0.1868		\$0.4530	\$0.4711	\$0.4899	\$0.5095	\$0.5299
	SDG&E Rate Escalation Non-Solar**	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%
	SDG&E Solar Rate/kwH			\$0.4805	\$0.4997	\$0.5197	\$0.5404	\$0.5621
	SDG&E Rate Escalation Solar	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%
Debt:	Interest Rate	3.86%						
	Term	15						
	Cost of Issuance	\$29,587						
	Installed Cost Per Watt DC	\$5.89						
	PV System Price	\$1,479,332						
	Type	AM						
	Average Debt Payment	\$132,421						
	Total Debt	\$1,510,000						
Incentives:	Perf Based Incentive Per/Kwh	\$0.4300						
	Sale of Renewable Energy Credits	\$0.0150						
	Discount Rate	2.50%						
Production:	Total Annual kWh: Jul 08 thru Jun 09	621,593		621,593	621,593	621,593	621,593	621,593
	Current System Annual Cost	\$116,094	\$4,149,087	\$216,494	\$225,153	\$234,159	\$243,526	\$253,267
	Change in kWh Used			0.00%	0.00%	0.00%	0.00%	0.00%
	Revised Total Annual kWh Needed			477,945	477,945	477,945	477,945	477,945
	watt DC produced per Sq Foot*	133.89						
	Sq Footage Used*	19,157.00						
	DC System Size (kW)*	251.16						
	AC System Size (kW)*	211.40						
	kWh Per kW AC*	1,616						
	DC to AC Conversion*	84.17%						
	Solar Degradation Factor	0.50%						
	Operations & Maintenance Reserve	1.00%						
	Solar Provided kWh AC*	341,704		310,662	309,109	307,563	306,026	304,496
	SDGE Provided kWh AC	279,889		167,283	168,836	170,382	171,919	173,449
	% Solar Provided	54.97%		65.00%	64.67%	64.35%	64.03%	63.71%
	% SDG&E Provided	45.03%		35.00%	35.33%	35.65%	35.97%	36.29%
Results:	Debt Service		\$2,005,645					
	SDG&E kWh Cost		\$1,544,239	\$80,371	\$84,362	\$88,540	\$92,912	\$97,489
	Operations & Maintenance Reserve		\$355,040	\$14,793	\$14,793	\$14,793	\$14,793	\$14,793
	Less: Sale of Renewable Energy Credits		\$116,193	\$4,660	\$4,637	\$4,613	\$4,590	\$4,567
	Less: PBI Rebate		\$727,354					

**Solar / ysis
Hill Creek CREBS Analysis**

Category	Factor	0	Total	21	22	23	24	25
Cumulative:	Net Cost of Electricity		\$3,061,378	\$90,504	\$94,519	\$98,720	\$103,115	\$107,715
	Cash Flow Savings/(Increase)		\$1,087,709	\$125,989	\$130,635	\$135,440	\$140,411	\$145,552
	Net Present Value Savings(Increase)		\$685,797	\$75,012	\$75,881	\$76,753	\$77,630	\$78,509
	Cumulative Net Cash Flow		\$1,087,709	\$535,672	\$666,307	\$801,747	\$942,157	\$1,087,709
	Cumulative NPV Cash Flow		\$685,797	\$377,024	\$452,905	\$529,658	\$607,288	\$685,797
	Lowest Cumulative Net Cash Flow After Yr 1		(\$58,981)					
	Lowest Cumulative NPV Cash Flow After Yr 1		\$5,095					
	Infrastructure Cost per kw DC	\$100,000	\$0.40					
	Solar Cost per kw DC		\$5.49					
* From Baker Electric Analysis Dec 2009								
** From CCSE Study 2008-09								
^ From UCSD Engineer Analysis for CREBs								

Analysis of Transportation

• General Education

- The District provides Transportation service for the following programs:
 - Spanish Class:
 - Held at Hill Creek School: Transportation provided for students who normally attend Cajon Park, Carlton Hills, and Rio Seco
 - Held at Prospect Avenue School: Transportation provided for students who normally attend Chet F. Harritt, Carlton Oaks, and Pepper Drive.
 - Swim Program: Transportation is provided for all schools except Rio Seco. Program operates 4 days per week for 4 months per school year. Each school attends 2 weeks.
 - Special Day Swim Program: Hill Creek School to YMCA-one day per week during the months of September, October, April, May, and June.
 - Adult ESL-held at Prospect Avenue School: Transportation is provided for 1 adult from Sycamore Canyon and 1 adult from Carlton Hills.
 - Boys and Girls Club: Transportation is provided for all schools at all dismissal times except the early Kindergarten dismissals.
 - City of Santee Teen Center: Transportation is provided for 5th-8th grade students from Cajon Park, Carlton Oaks, Chet F. Harritt, Prospect Avenue, and Rio Seco Schools. Other schools added as requested.
 - Home to School Transportation: Provided for students from Carlton Hills Jr. High, Chet F. Harritt, Hill Creek, Pepper Drive, and Prospect Avenue schools.
- The District's current policy establishes a 2 mile radius non-transportation zone for all schools with exceptions for safety or traffic concerns.
 - Except for intra-district transfer students, there are no Santee resident students attending schools in Santee that live outside of the 2 mile non-transportation zone. Students on inter- and intra-district transfers are not provided Transportation services.
 - The following exceptions have been established:
 - Cajon Park (CP)
 - 1) Spanish Program
 - 2) Swim Program
 - 3) Boys & Girls Club
 - 4) City of Santee Recreation Program-Teen Center
 - Carlton Hills (CH)
 - 1) 7th and 8th grade students in the Sycamore Canyon attendance area transported to Carlton Hills.
 - 2) Spanish Program
 - 3) Swim Program
 - 4) Boys & Girls Club
 - 5) Adult ESL to Prospect Ave.
 - Carlton Oaks (CO)
 - 1) Spanish Program
 - 2) Swim Program
 - 3) Boys & Girls Club
 - 4) City of Santee Recreation Program-Teen Center

- Chet F. Harritt (CFH)
 - 1) All students residing in the Bushy Hills area on the North side of Mission Gorge west of West Hills Parkway.
 - 2) Students residing in the area of Prospect Ave., east of Clifford Heights Rd. and Fanita Ave. on the west side, south to Weld Ave. (Includes 5 students who began attending CFH under "Homeless Status" because of Hurricane Katrina and reside in the Redwood Housing on the NE corner of Prospect Ave. & Fanita Dr. [Prospect Ave. School attendance area])
 - 3) Spanish Program
 - 4) Swim Program
 - 5) Boys & Girls Club
 - 6) City of Santee Recreation Program-Teen Center
 - Hill Creek (HC)
 - 1) All students who attended, or would attend, the old Santee School
 - 2) Swim Program
 - 3) Boys & Girls Club
 - Pepper Dr (PD)
 - 1) All students who attended, or would attend, the old Santee School
 - 2) Students residing on Rattlesnake Mountain and along Graves Ave. north of Pepper Dr.
 - 3) Students residing in the Eddington/Collinwood housing area
 - 4) Spanish Program
 - 5) Swim Program
 - 6) Boys & Girls Club
 - Pride Academy (PA)
 - 1) All students who attended, or would attend, the old Santee School
 - 2) Swim Program
 - 3) Boys & Girls Club
 - 4) City of Santee Recreation Program-Teen Center
 - Rio Seco (RS)
 - 1) Spanish Program
 - 2) Boys & Girls Club
 - 3) City of Santee Recreation Program-Teen Center
 - Sycamore Canyon (SC)
 - 1) Swim Program
 - 2) Boys & Girls Club
 - 3) Adult ESL
- For 2009-10, the General Education Transportation program is expected to have a net contribution from the Unrestricted General Fund of approximately \$88,000 as outlined in the below financial analysis:

Description	2008-09			2009-10		
	Gen Ed	Spec Ed	Total	Gen Ed	Spec Ed	Total
Revenue:						
Field Trip Charges	58,079	0	58,079	55,437	0	55,437
Outside Entity Revenue	86,083	0	86,083	50,000	0	50,000
State Revenue	282,713	153,982	436,695	225,116	123,187	348,303
Unrestricted GF Contribtn	103,944	727,499	831,444	137,828	768,795	906,623
Total Revenue	530,819	881,481	1,412,300	468,381	891,982	1,360,363
Contribution %	26.88%	82.53%	65.56%	37.98%	86.19%	72.25%
Expenditures:						
Salaries	238,279	490,942	729,221	209,393	487,514	696,907
Benefits	89,697	183,589	273,286	66,826	158,006	224,832
Non-Salary	89,984	145,910	235,893	115,745	181,538	297,283
Indirect Costs	26,775	61,041	87,816	26,417	64,924	91,341
Total Expenditures	444,735	881,481	1,326,217	418,381	891,982	1,310,363
Net Income	86,083	0	86,083	50,000	0	50,000
Net Contribution	17,861	727,499	745,361	87,828	768,795	856,623
Net Contribution %	4.62%	82.53%	58.78%	24.20%	86.19%	68.26%
Miles Driven	59,168	185,215	244,383	59,168	185,215	244,383
Total Cost Per Mile	7.52	4.76	5.43	7.07	4.82	5.36
Non-Salary Cost Per Mile	1.97	1.12	1.32	2.40	1.33	1.59

- In addition to Home to School services, the District provides Transportation for five (5) extra-curricular programs. The expected revenues, costs, and operating surpluses/(deficits) for 2009-10 for these programs are shown below:

Description	Boys & Girls Club	City of Santee - Teen Center	ESL Class*	Spanish*	Swim* \$1,500 Fees
Revenue/Charges	\$56,511	\$6,037	\$0	\$0	\$1,500
Salary & Benefit Costs	\$36,856	\$449	\$3,844	\$6,871	\$6,683
Non-Salary Mileage Costs	\$8,525	\$355	\$3,944	\$4,827	\$1,839
Admin Overhead (10%)	\$4,538	\$80	\$779	\$1,170	\$852
Total Costs	\$49,919	\$ 884	\$8,567	\$12,868	\$9,374
Surplus/(Deficit)	\$6,592	\$5,153	(\$8,567)	(\$12,868)	(\$7,874)

*Salaries and Benefits charged to other Categorical Programs

- The District can benefit by reducing General Education Transportation expenditures by up to **\$137,000** or 38% of expenditures. This is the amount of contribution expected to be reported to the State for 2009-10. More of a reduction could jeopardize future State Revenue apportionments.
 - The FCMAT study conducted during 2008-09 contained the following recommendations:
 1. Alter bell schedules and establish uniform starting and ending times with two groupings of schools separated by 45 minutes. It is estimated that this would eliminate 2 routes and save approximately \$90,000.

- The current contract allows teachers to establish the amount of instructional minutes at a school through start and end times and modified days. As a result, although schools might have the same start times, their end times would be different. Negotiation is needed to change this provision of the STA contract.
2. Adopt a one-mile no transportation zone around all schools with no exceptions for safety or traffic concerns.
 - As an alternative, the District can consider leaving the current 2 mile non-transportation zone but eliminating “exceptions” for the following to reduce by one (1) route (this would affect an estimated 115 students and save approximately \$45,000 annually):
 - 7th and 8th grade students in Sycamore Canyon attendance area to Carlton Hills = 10 students
 - Prior Santee School students to Hill Creek (Sidewalk pathways now exist) = 40 students
 - Pepper Drive students on Graves Ave (Sidewalk pathways now exist up to Pepper Drive and current students residing on Pepper Drive now walk) = 65 students and no Transportation from Sky Ranch
 3. Establish a policy that delineates clear transportation and non-transportation zones with regulations on specific types of safety concerns that would invoke exceptions. (See #2 above for alternative)
 4. Develop a standard district-wide modified day calendar.
 - The District can benefit by establishing uniformity of modified days as follows (estimated to save \$8,000 per year):
 - All grade levels must participate at a school that implements Modified Days.
 - Modified Days must be scheduled on the same day of the week for all schools participating.
 - Modified Days must start the same week, end the same week, and always occur in any given week across all schools participating.
 5. Modify policies and employee contracts to reduce “sitting time” from 60 minutes to 30 minutes. It is estimated this will save approximately \$4,000 annually.
 - This requires re-negotiation of the current contract with CSEA.
 6. Negotiate with RCS agency for reduced pricing for two-way radios - IMPLEMENTED
 7. Offer in-lieu transportation reimbursements to parents – Will be offered in the future.
 8. Reorganize Special Education services so students are predominantly served at their home school – Still under review and analysis
 9. Although not part of the FCMAT study, Field Trip charges should be reviewed and revised. The District currently charges a flat rate, regardless of miles driven or driver time incurred, and exceptions are sometimes made. The current charges are not sufficient to reimburse for the actual costs. The District would benefit by developing a

standardized Field Trip charging model that more closely approximates actual costs. The fee structure should include recognition of the following components: (NOTE: Full implementation of this model is a significant increase in costs to schools and may result in fewer Field Trips) :

- Average driver cost per hour, including benefits (currently \$27.13) with recognition for any incurred overtime costs
 - Non-salary costs per mile, including Indirect Costs (currently \$1.97 as calculated for 2008-09).
 - Administrative Overhead for coordination and processing time (10% Suggested: Salary & Benefit cost for Director and Dispatcher equates to 26% of total General Education Transportation Salary & Benefit cost.)
10. Although not part of the FCMAT study, the District should also carefully review costs for transporting students for extra-curricular activities and ensure that these services “pay for themselves” or do not create additional expenditures.
 11. Although not part of the FCMAT study, the District could also explore the possibility of charging for General Education students that do not qualify for Free or Reduced Price lunch status. It would be best to implement an annual and/or semi-annual pass program rather than a “per ride” or “per ticket” fee structure to reduce administrative overhead and cash handling. If the current General Education routes were maintained, it is estimated that 125 out of 255 students currently transported would be charged generating an additional \$23,750 of revenue if each were charged \$190 per year. It should also be noted that administration costs will increase some with this type of a program, since staff time is needed to process payments and follow-up on bounced checks and delinquent accounts.

Print Shop Per Unit Price Comparisons

Entity	8 1/2x11 White One-Side	8 1/2x11 Color One-Side
Santee: Internal	\$0.0100	\$0.0150
Santee: External	\$0.0300	\$0.0350
Grossmont Union High	\$0.0400	\$0.0400
Poway Unified	\$0.0300	\$0.0500
Copy Corral Inc - Lakeside	\$0.0600	\$0.0700

Staffing For Analysis

Basis:	2010-11P	Health Clerk		Attendance Clerk		Library Media Cirk		Campus Aides	
School	Enrollment	Formula	Current	Formula	Current	Formula	Current	Formula	Current
Pepper Drive	722	6.00	7.00	3.75	3.75	4.00	4.00	10.00	15.00
Carlton Hills	513	6.00	6.00	3.75	3.75	3.00	4.00	7.50	10.00
Sycamore Canyon	349	6.00	6.00	1.00	1.00	2.50	2.50	5.00	6.25
Prospect Ave	514	6.00	6.00	3.75	3.75	3.00	3.00	7.50	10.00
Cajon Park	999	7.00	7.00	4.50	4.50	5.00	5.00	15.00	20.00
Chet F Harritt	609	6.00	6.00	3.75	3.75	4.00	5.00	10.00	10.00
Carlton Oaks (MC M-Th)	808	7.00	7.00	3.75	4.50	5.00	5.00	12.50	15.00
Rio Seco	904	7.00	8.00	4.50	4.50	5.00	5.00	15.00	15.00
Hill Creek	779	6.00	7.00	3.75	4.50	4.00	5.00	12.50	17.50
Total	6197	57.00	60.00	32.50	34.00	35.50	38.50	95.00	118.75
		\$ Over(Under):		12,475		18,760		12,475	44,514
Position	Low	High	Hrs/Day					2 hrs each:	42,640
Health Clerk	0	800	6.00						
	801	1000	7.00						
	1001	1999	8.00						
Attendance Clerk	0	350	1.00						
	351	900	3.75						
	901	1999	4.50						
Library Clerk	0	400	2.00						
	401	600	3.00						
	601	800	4.00						
	801	1999	5.00						
Campus Aides	0	300	2.50						
	301	450	5.00						
	451	600	7.50						
	601	750	10.00						
	751	900	12.50						
	901	1050	15.00						
	1051	1200	17.50						
	1201	1999	20.00						

Budget Reductions and Revenue Enhancements

Date Approved	#	Cat	Site	Expenditure Reduction/ Revenue Augmentation Consideration	Duration	Affected Fund	2008-09		2009-10	
							Projected Savings	Cum Savings	Projected Savings	Cum Savings
Feb.09 & March 09	1	NMCLASS	Ed. Services	Reduce Attendance Specialist(s)	Grant	06-00	0	0	72,500	72,500
Feb.09 & March 09	2	MGMNT	M & O	Freeze vacancy for Director of M & O	One-Time	03-00/06-00	63,184	63,184	-	72,500
Feb.09 & March 09	3	MGMNT	Technology	Reduce 1.0 IT Database Network Analyst	On-Going	06-00	17,730	80,914	90,000	162,500
Feb.09 & March 09	4	NMCLASS	Technology	Reduce 1.0 Technology Assistant	On-Going	06-00	56,464	137,378	56,464	218,964
Feb.09 & March 09	5	NMCLASS	Human Res.	Reduce 1.0 Personnel Technician (Classified)	On-Going	03-00	0	137,378	78,394	297,358
Feb.09 & March 09	6	NMCLASS	Trans.	Reduce 1 Bus Driver .553 FTE	On-Going	06-00	9,159	146,537	22,898	320,256
Feb.09 & March 09	7	NMCLASS	M & O	Reduce 1.0 Grounds Worker	On-Going	03-00	22,754	169,291	45,509	365,765
Feb.09 & March 09	8	NMCLASS	Warehouse	Reduce Stores/Del. Driver .50 FTE	On-Going	03-00	21,140	190,431	21,140	386,905
Feb.09 & March 09	9	NMCLASS	Trans.	Reduce Asst. Mechanic .50 FTE	On-Going	06-00	10,590	201,021	31,770	418,675
Feb.09 & March 09	10	NMCLASS	Ed. Services	Reduce 1 ClerK Typist II	On-Going	03-00	22,000	223,021	45,000	463,675
Feb.09 & March 09	11	NMCLASS	Cent. Kitchen	Reduce 1.50 FTE Food Service Worker	Grant	13-00	21,625	244,646	43,250	506,925
Feb.09 & March 09	12	OTH	District	Use of Special Reserves for Economic Uncertainty	One-Time	03-00	759,028	1,003,674	-	506,925
Feb.09 & March 09	13	OTH	All	Board Early Action Expenditure Freeze Savings	One-Time	03-00/06-00	723,694	1,727,368	-	506,925
Feb.09 & March 09	14	OTH	District	Beg. Balance Flexibility-Arts, Music & PE Block Grant	One-Time	03-00	505,000	2,232,368	-	506,925
Feb.09 & March 09	15	OTH	District	Beg. Balance Flexibility-School Safety Grant	One-Time	03-00	8,546	2,240,914	-	506,925
June 09	16	NMCERT	Pepper Drive	Reduce 1 RSP Teacher	On-Going	?06-00	0	2,240,914	72,995	579,920
June 09	17	NMCERT	Carlton Hills	Reduce 1 RSP Teacher	On-Going	?06-00	0	2,240,914	64,698	644,618
June 09	18	NMCERT	CFH/Hillcreek	Reduce 1 SDC Teacher	On-Going	?06-00	0	2,240,914	56,554	701,172
June 09	19	NMCERT	Special Ed	Reduce 1 LSH Specialist	On-Going	?06-00	0	2,240,914	96,211	797,383
June 09	20	NMCERT	Prospect	Reduce V/P by .50 FTE	On-Going	03-00	0	2,240,914	57,231	854,614

Budget Reductions and Revenue Enhancements

Date Approved	#	Cat	Site	Expenditure Reduction/ Revenue Augmentation Consideration	Duration	Affected Fund	2008-09		2009-10		
							Projected Savings	Cum Savings	Projected Savings	Cum Savings	
June 09	21	NMCERT	Cajon Park	Reduce V/P by .50 FTE	On-Going	03-00	0	2,240,914	57,231	911,845	
June 09	22	NMCLASS	Cajon Park	Reduce CPJH Secy position .4063 FTE	On-Going	03-00	0	2,240,914	19,585	931,430	
June 09	23	NMCLASS	Cajon Park	Reduce CPJH Health Clerk position .4688 FTE. Remaining Hlth Clrk increased by 1 hr/day	On-Going	03-00	0	2,240,914	12,384	943,814	
June 09	24	MGMNT	Ed. Services	Reduce Curriculum Coordinator/Also funded out of Arts & Music/PAR	On-Going	03-00/06-00	0	2,240,914	114,462	1,058,276	
June 09	25	NMCERT	Ed. Services	Reduce-Teacher on Special Assignment	On-Going	03-00/06-00	0	2,240,914	85,495	1,143,771	
June 09	26	NMCLASS	Dist. Library	Reduce Media Clk.Typ.II 8hr/12-month to 4.50 hr/11-month	On-Going	03-00	0	2,240,914	51,669	1,195,440	
June 09	27	OTH	All	Minimize Phones/Cell Phone costs	On-Going	03-00	0	2,240,914	30,000	1,225,440	
June 09	28	OTH	Schools	Eliminate Summer School except Sp. Ed.	On-Going	03-00	0	2,240,914	65,000	1,290,440	
June 09	29	OTH	District	Reduce Department Budgets by 9%	On-Going	03-00	0	2,240,914	45,000	1,335,440	
June 09	30	OTH	All	SDG&E Savings-\$4000 per school for 5 schools for no summer use	On-Going	03-00	0	2,240,914	20,000	1,355,440	
June 09	31	OTH	Ed. Services	Reduce IDMS Assessment System	One-Time	06-00	0	2,240,914	48,000	1,403,440	
June 09	32	OTH	Schools	Eliminate site funding for Teacher Declining Card	On-Going	03-00	0	2,240,914	42,000	1,445,440	
June 09	33	OTH	District	GASB 34 OPEB Liability Payment Suspension	On-Going	03-00	350,000	2,590,914	140,000	1,585,440	
July 09	34	NMCERT	District	2 furlough days for STA	One-Time	03-00/06-00	0	2,590,914	270,778	1,856,218	
July 09	35	MGMNT	District	2 furlough days + 2% salary reduction for SAA	One-Time	03-00/06-00	0	2,590,914	111,306	1,967,524	
July 09	36	OTH	District	Use of restricted funds for part of COPS payment	One-Time	03-00/06-00	0	2,590,914	453,862	2,421,386	
Aug 09	37	NMCERT	ERC	Reorganization and suspension of Asst Supt Ed Services	On-Going	03-00/06-00	0	2,590,914	87,033	2,508,419	
Total								2,590,914	2,508,419		

**Budget Reductions and Revenue Enhancements:
Operational**

								2010-11
#	CAT	Type	Site	Expenditure Reduction/ Revenue Augmentation Consideration	Duration	Fund	Projected Savings	
1	1	OTH	District	Use expected Redevelopment Agency Funds for portion of COPs payment	On-Going	03-00	230,510	
2	1	OTH	District	Use last Developer Fee payment from Lennar Homes for Sky Ranch project received Jan 2010 for portion of COPs payment	One-Time	03-00	381,657	
3	1	OTH	District	Use last Developer Fee payment from Standard Pacific for Riverwalk project to be received May 2010 for portion of COPs payment	One-Time	03-00	102,671	
4	1	OTH	District	Eliminate least necessary cell phones, reduce pooled minutes, reduce Aircards to 4 and provide for checkout, recognize E-rate discounts not previously accounted for.	On-Going	03-00	13,915	
5	1	OTH	District	Reduce custodial supplies cost by: 1) using paper towels bought from Consortium, 2) changing TP supplier, 3) closely monitoring purchases for out of range conditions. Add \$5,000 per year for sanitizer.	On-Going	03-00	4,000	
6	1	OTH	District	Explore methods to reduce electricity consumption during peak pricing periods	On-Going	03-00	0	
7	1	OTH	District	Analyze Use of Facilities rates and revise/increase as appropriate	On-Going	03-00	0	
8	1	OTH	District	Reduce number of vacuums from 104 to 55 and eliminate repairs in favor of replacement. Cost for current service = \$12,500 per year. Budget replacement of 10 per year = \$2,800.	On-Going	03-00	9,700	
9	1	OTH	District	Reduce CPR training to every other year and provide after hours to save sub costs	On-Going	03-00	7,000	
10	1	OTH	Publications	Increase Publications pricing by 100% (\$.01 to \$.02 for internal, \$.03 to \$.06 for external) to recoup actual cost of operations	On-Going	03-00	121,831	
Total							871,284	

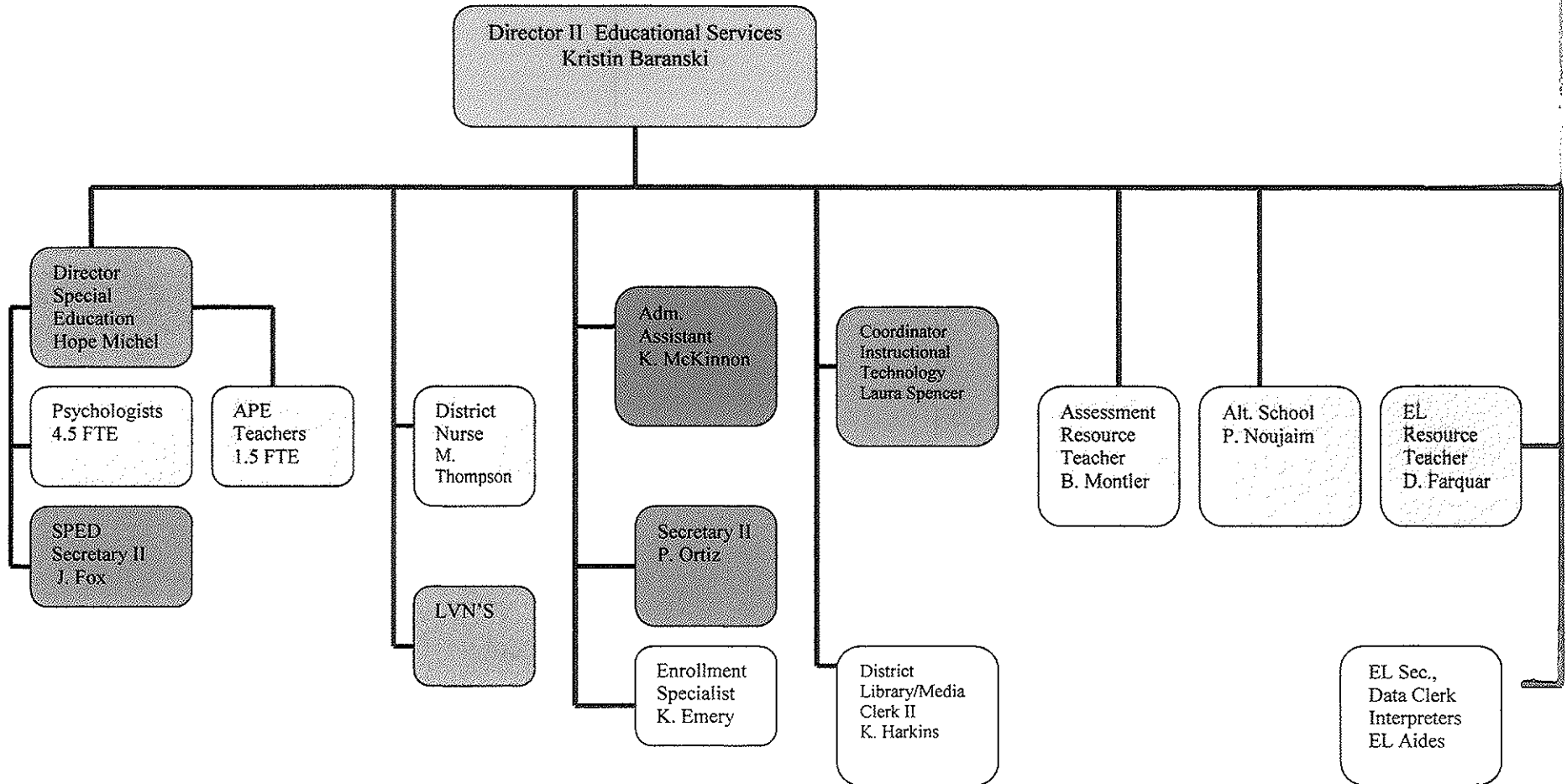
Budget Reductions and Revenue Enhancements

#	CAT	ARD	ADMIN	Type	Site	Expenditure Reduction/ Revenue Augmentation Consideration	Duration	Fund	Projected Savings
		-36,800	3,437,743						2010-11
1	0					Approved on-going 2009-10 reductions enacted in 2008-09	On-Going	03-00/ 06-00	1,421,696
2	0					Approved on-going 2009-10 reductions in Sept 2009 Budget Reduction Plan	On-Going	03-00/ 06-00	111,810
3	1		a	OTH	District	Operational Changes	On-Going	03-00	871,284
4	2		a	OTH	District	Take 2 Thanksgiving week days as non-student days. Addtl expected ADA and R/L	On-Going	03-00	17,000
5	3		a	MGMNT	ERC	Reorganize and consolidate Ed Services and Human Resources departments: Education and Human Resources (Organization Chart) Dissolve the following positions: 1) Asst Supt Ed Services = \$127,582 2) Director 1 - Curriculum, Instruction & Assessment = \$127,855 3) Director, Instructional Technology = \$117,934	On-Going	03-00/ 06-00	367,371
6	3		a	MGMNT	ERC	Reassign current Director 1 - Curriculum, Instruction & Assessment to Principal, Carlton Oaks - No increase in cost	On-Going	03-00/ 06-00	
7	3		a	MGMNT	ERC	Replace 1.0 FTE retiring APE Teacher with current VP/Coordinator. Dissolve .50 FTE VP Position	On-Going	03-00/ 06-00	87,419
8	3		a	NMCERT	ERC	Dissolve 0.50 FTE Psychologist with retirement and replace 1.0 FTE retiring Psychologist with new hire. Implement centralized Psychologist services.	On-Going	03-00/ 06-00	57,731
9	3		a	NMCLASS	Tech/Pubs	Reduce 1.0 FTE Publication Technican from 8 hrs/day:260 dys/year to 8 hrs/day:180 dys/year	On-Going	03-00/ 06-00	12,867
10	3		a	MGMNT	Tech/Pubs	Dissolve 1.0 FTE Telecommunications Coordinator (net of retirement incentive)	On-Going	03-00/ 06-00	58,839
11	3		a	NMCLASS	Tech/Pubs	Dissolve 1.0 FTE Technology Assistant position (Help Desk)	On-Going	03-00/ 06-00	44,591
12	3		a	MGMNT	M&O	Suspend Director M&O Position and Temporarily combine with Director, Facilities	On-Going	03-00/ 06-00	118,565
13	3		a	NMCLASS	M&O	Dissolve 1.0 FTE Maint Worker/Warehouseman	On-Going	03-00/ 06-00	63,115
14	3		a	NMCLASS	M&O	Dissolve 1.0 FTE Craftworker III position	On-Going	03-00/ 06-00	70,286
15	3		a	NMCLASS	M&O	Dissolve 1.0 FTE Groundworker II	On-Going	03-00/ 06-00	65,681
16	3		a	NMCLASS	M&O	Reduce 1.0 FTE to 0.50 FTE Lead Custodian/DO position	On-Going	03-00	25,466
17	3		a	NMCLASS	Business	Reduce 1.0 FTE to 0.625 FTE Senior Buyer/Logistics Specialist position pertaining to CIP	On-Going	03-00	24,321

Budget Reductions and Revenue Enhancements

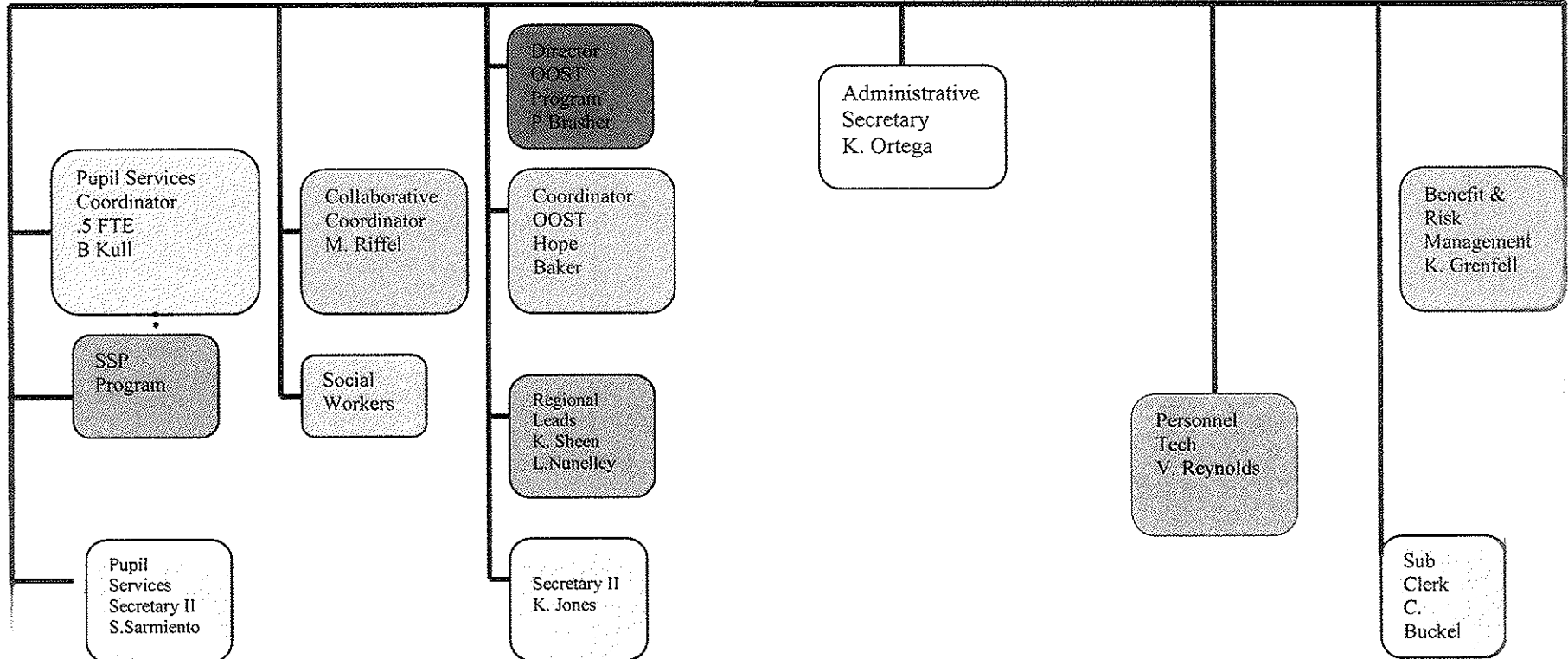
		ARD	ADMIN					2010-11	
#	CAT	-36,800	3,437,743	Type	Site	Expenditure Reduction/ Revenue Augmentation Consideration	Duration	Fund	Projected Savings
18	3		a	NMCERT	District	Dissolve 22 FTE classroom teachers and increase average class size for K-3 to 26:1 with retirees	On-Going	03-00	990,330
19	3		a	NMCERT	District	Replace 5.0 FTE retiring Special Education teachers with new hires	On-Going	03-00/ 06-00	77,628
20	3		a	NMCLASS	District	Reduce 2.0 FTE Instr Aides assigned to RSP to conform to 80% Ed Code regulation	On-Going	03-00/ 06-00	48,974
21	3		a	NMCLASS	District	Reduce 9.00 FTE Day Custodians from 12 months to 11 months	On-Going	03-00/ 06-00	36,285
22	3		a	NMCLASS	District	Reduce staffing to align with 2004-05 staffing formulas = \$86,352	On-Going	03-00/ 06-00	-
23	3	b	a	NMCLASS	District	Reclassification of Instructional Media Technicians from Step 22 to 26	On-Going	03-00	(36,800)
24	4		a	OTH	District	Use Categorical Flexibility for portion of IMFRP funds	On-Going	03-00/ 06-00	150,000
25	4		a	OTH	District	Use additional Categorical Flexibility for SLIBG funds	On-Going	03-00/ 06-00	150,000
26	4		a	OTH	District	Reduce or Dissolve Spanish Program by: 1) Operating only at Prospect (ASES Funded) and provide no Transportation 2) Institute full fee based program with no Transportation and min 40 students 3) Completely dissolving program	On-Going	03-00/ 06-00	32,868
27	4		a	OTH	District	Reduce AVID allocations for 3 schools from \$3,333 each to \$2,500 and provide limited program	On-Going	03-00	2,500
28	4		a	OTH	District	Dissolve Swim Program	On-Going	03-00/ 06-00	7,874
29	4		a	OTH	District	Eliminate Transportation for Adult ESL	On-Going	03-00/ 06-00	8,567
30	4		a	NMCERT	Spec Ed	Redefine Spec Ed Extended Year Program for SDC students	On-Going	03-00/ 06-00	85,000
Total									4,971,243

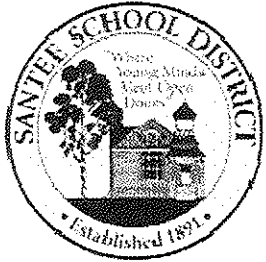
Educational Resources Department Organization Chart



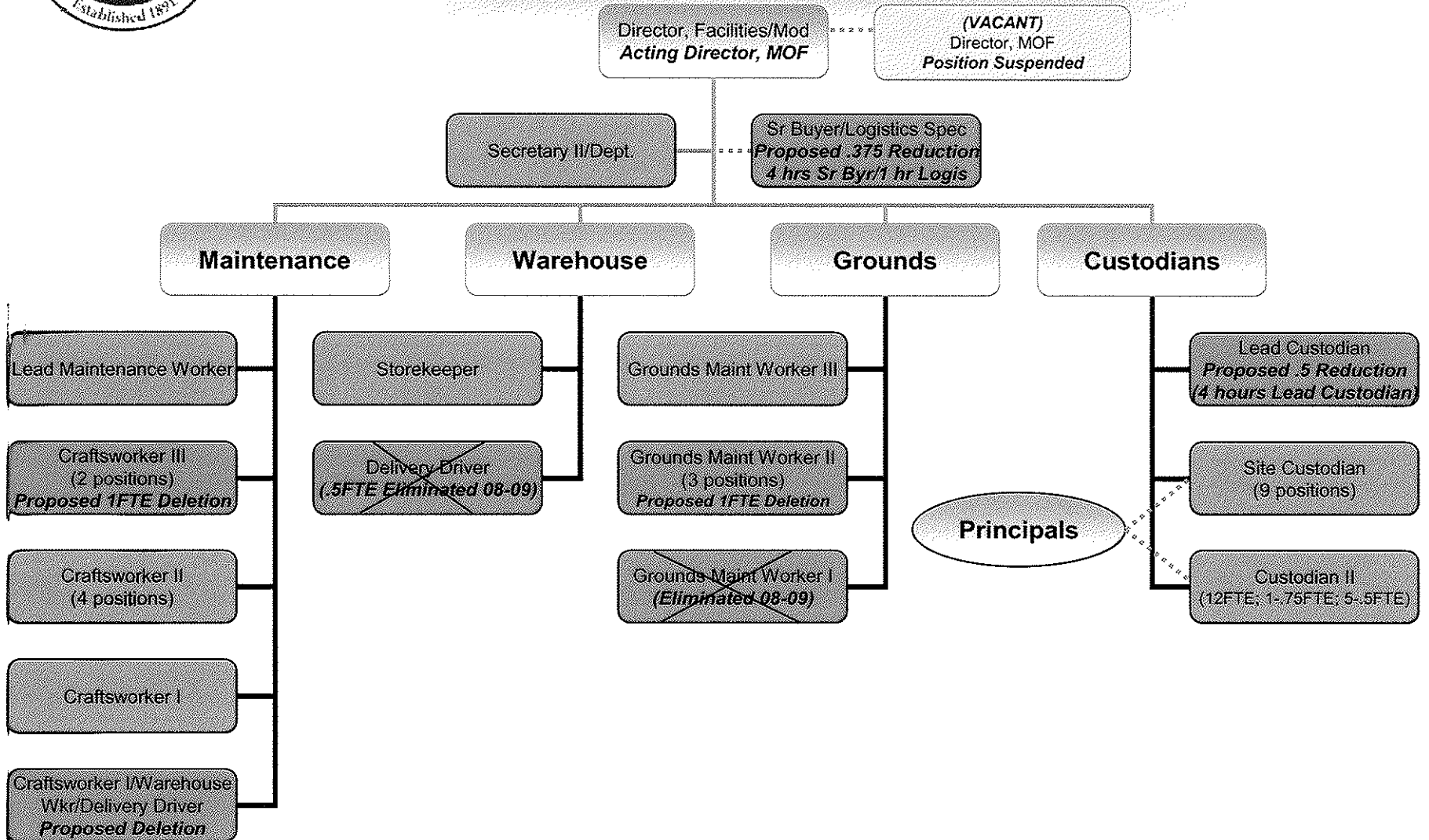
Human Resources & Pupil Services Department Organization Chart

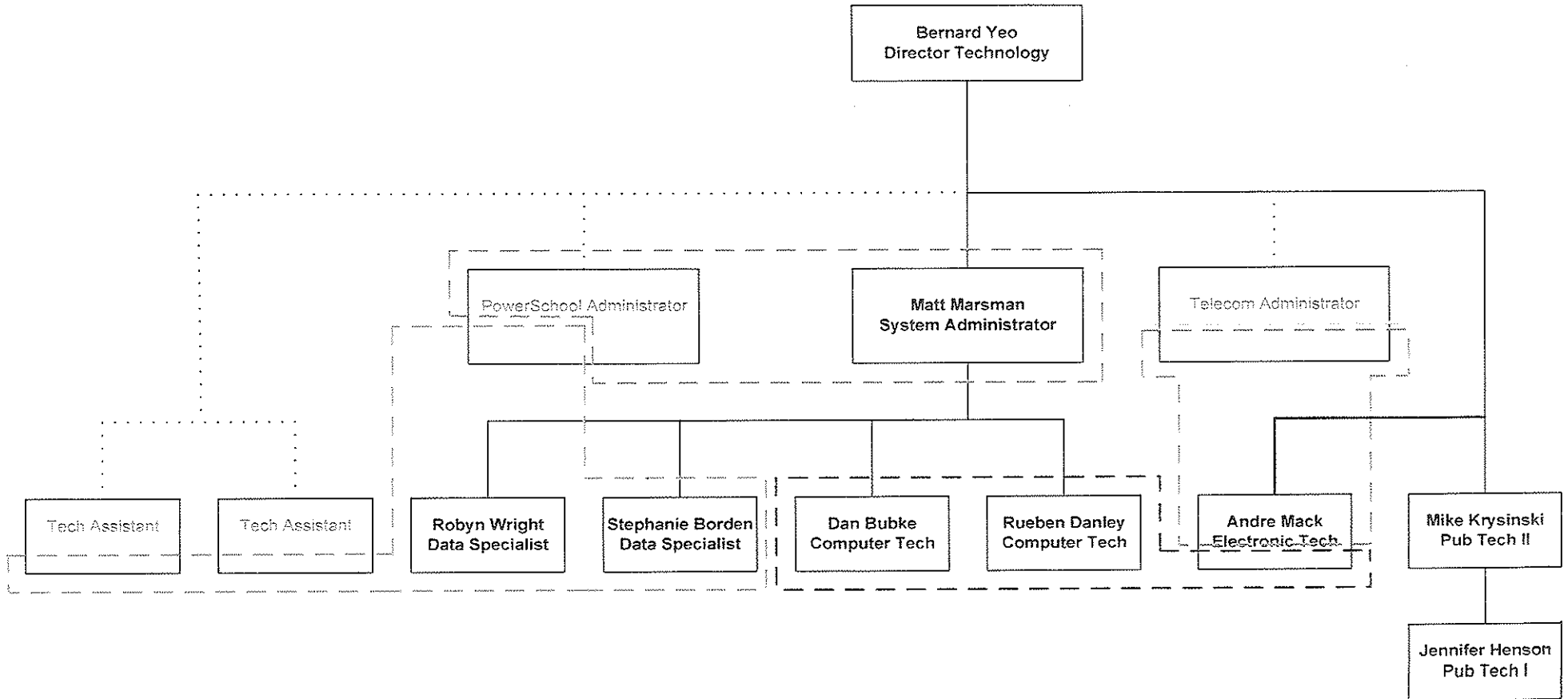
Assistant Superintendent
Human Resources & Pupil Services
Minnie Malin





Maintenance, Operations & Facilities





**Technology Department Organizational Chart
(WORKLOAD DISTRIBUTION)**

Additional Reductions Needed Salary Concessions Analysis

Description	Group/Type	3%	2%	1%	0%
Additional Reductions Needed		1,300,000	1,300,000	1,300,000	1,300,000
Salary Concessions	STA	961,080	640,720	320,360	0
	CSEA	193,169	128,779	64,390	0
	SAA	91,681	61,121	30,560	0
	District Savings	1,245,930	830,620	415,310	0
Class Size Increase	Teacher Layoffs	0	10	14	18
	2010-11 Class Size	26:1	28.5:1	29.5:1	31:1
	District Savings	0	438,710	614,194	789,679

K-3 CSR Reinstatement Analysis

Description	2008-09	2009-10	2010-11		2012-13	Change From 26:1	Change From 31:1
			26:1	31:1			
Class Size	20:1	21:1	26:1	31:1	20:1		
K-3 CSR Revenue	2,780,316	2,424,316	1,529,388	1,274,490	2,780,316	1,250,928	1,505,826
Teacher Count Reduction		7	22	40			
Additional Expenditures						1,740,000	2,820,000
Change in Fund Balance						(489,072)	(1,314,174)