

Grossmont Union High School District

**BUDGET WORKSHOP**

*November 9, 2010*

# **REFERENCE MATERIALS**

- 1. Budget Estimate Reference Guide**
- 2. District Budget Breakdowns**
- 3. Comparative District Data**
- 4. Level I Solutions Summary**

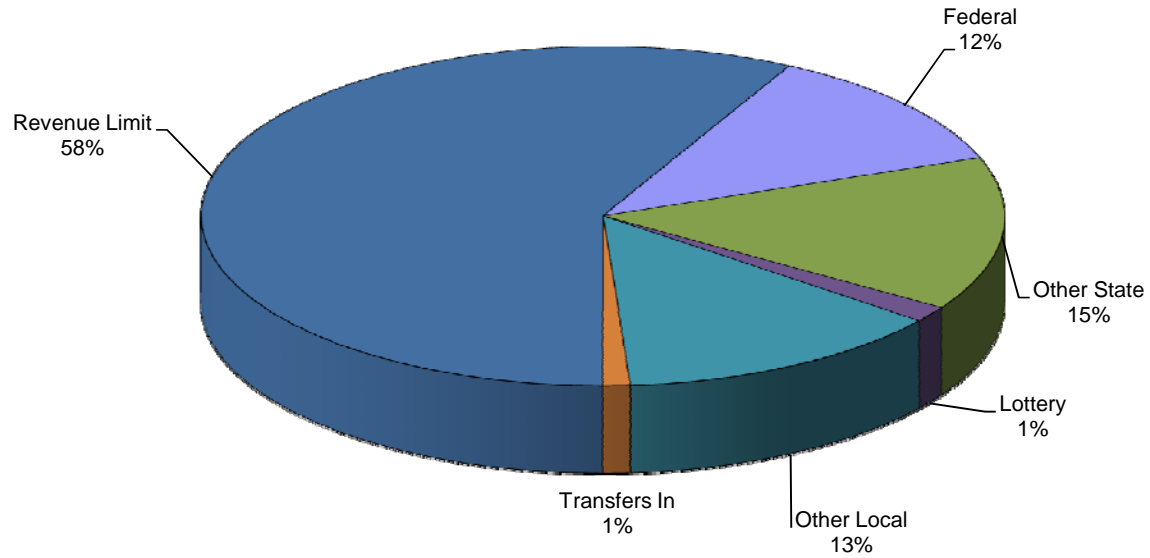
## Budget Estimate Reference Guide

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	<u>Estimate</u>
■ Increase or Decrease Class Size by One Student Per Class	\$1.2M
■ Average Teacher Cost	\$91,000
■ Average Classified Cost	\$62,000
■ Average Health/Welfare Benefit Per Employee	\$9,200
■ Average Administrator Certificated	\$141,000
Classified	\$128,000
■ One Furlough Day All Employees	\$.6M
■ Start School Before Labor Day	\$.5M
■ 1% Salary All Employees	\$1.2M
■ Salary Schedule Maintenance Per Year (Step/Column)	\$1.1M



**Grossmont Union High School District**  
 General Fund Revenue  
 2010-2011  
 September Working Budget



**General Fund Sources  
 (In Millions)**

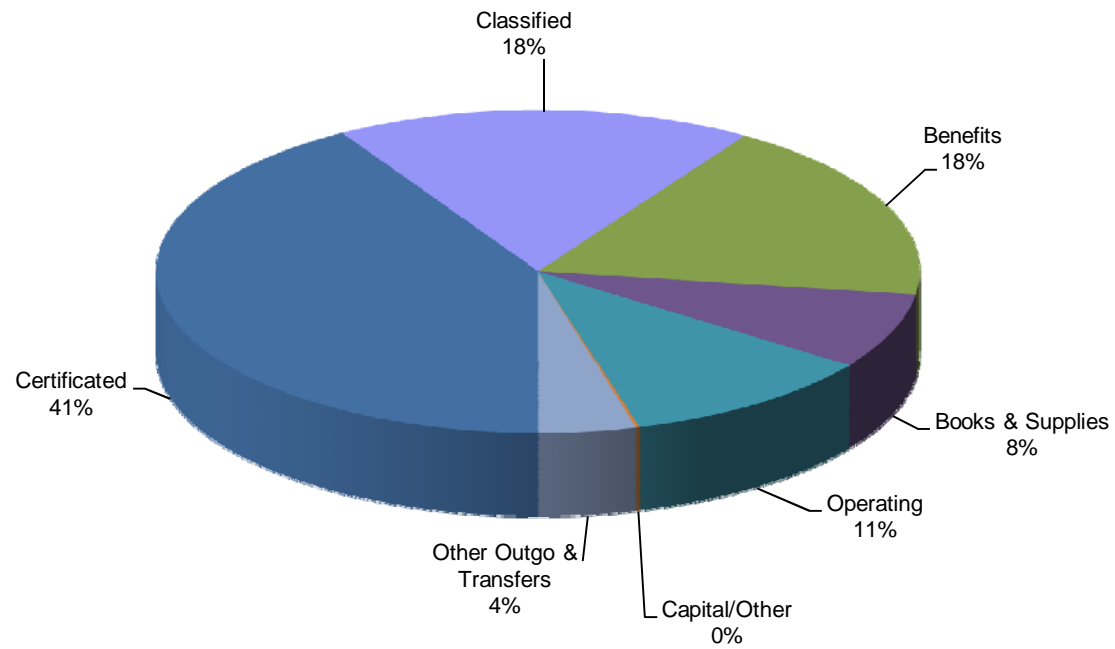
Revenue Limit	110.2
Federal	22.4
Other State	28.0
Lottery	2.9
Other Local	25.4
Transfers In	2.1
<b>Total Revenues</b>	<b><u>\$ 191.0</u></b>

# Grossmont Union High School District

General Fund Expenditures

2010-2011

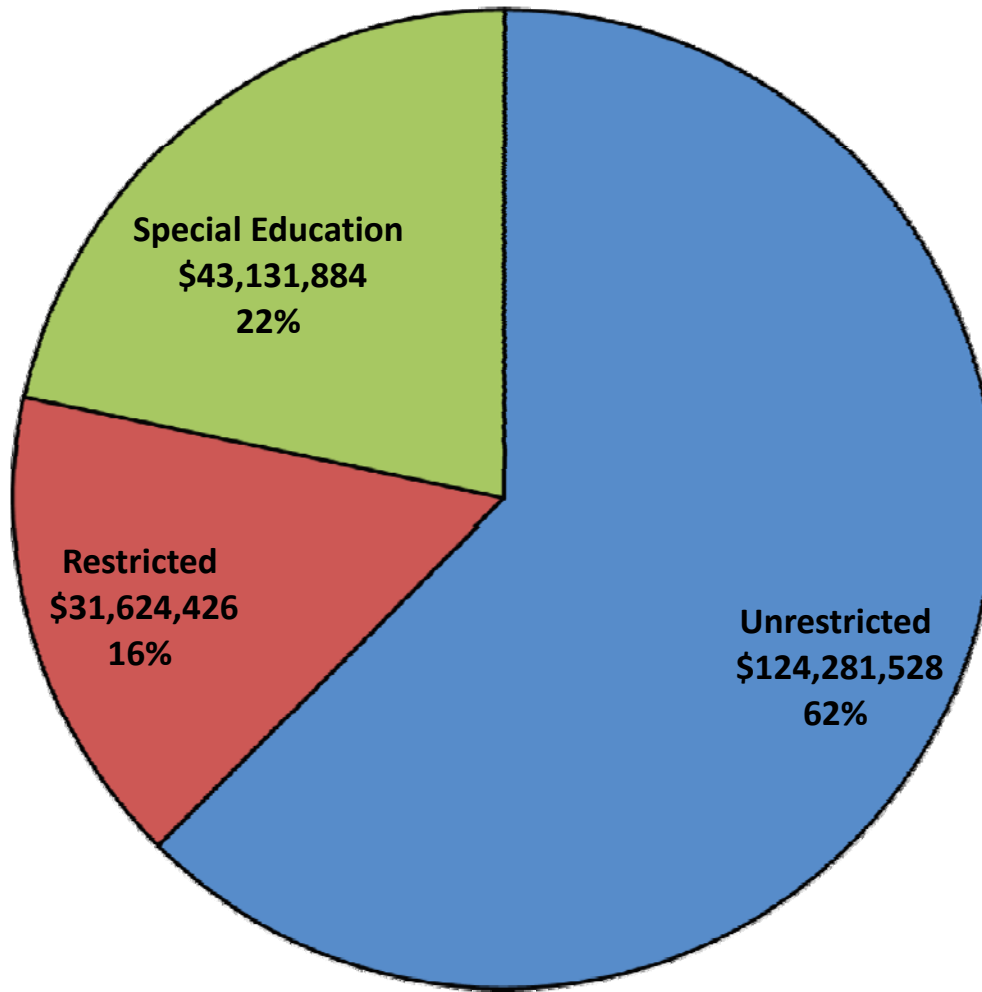
September Working Budget



## General Fund Expenditures (In Millions)

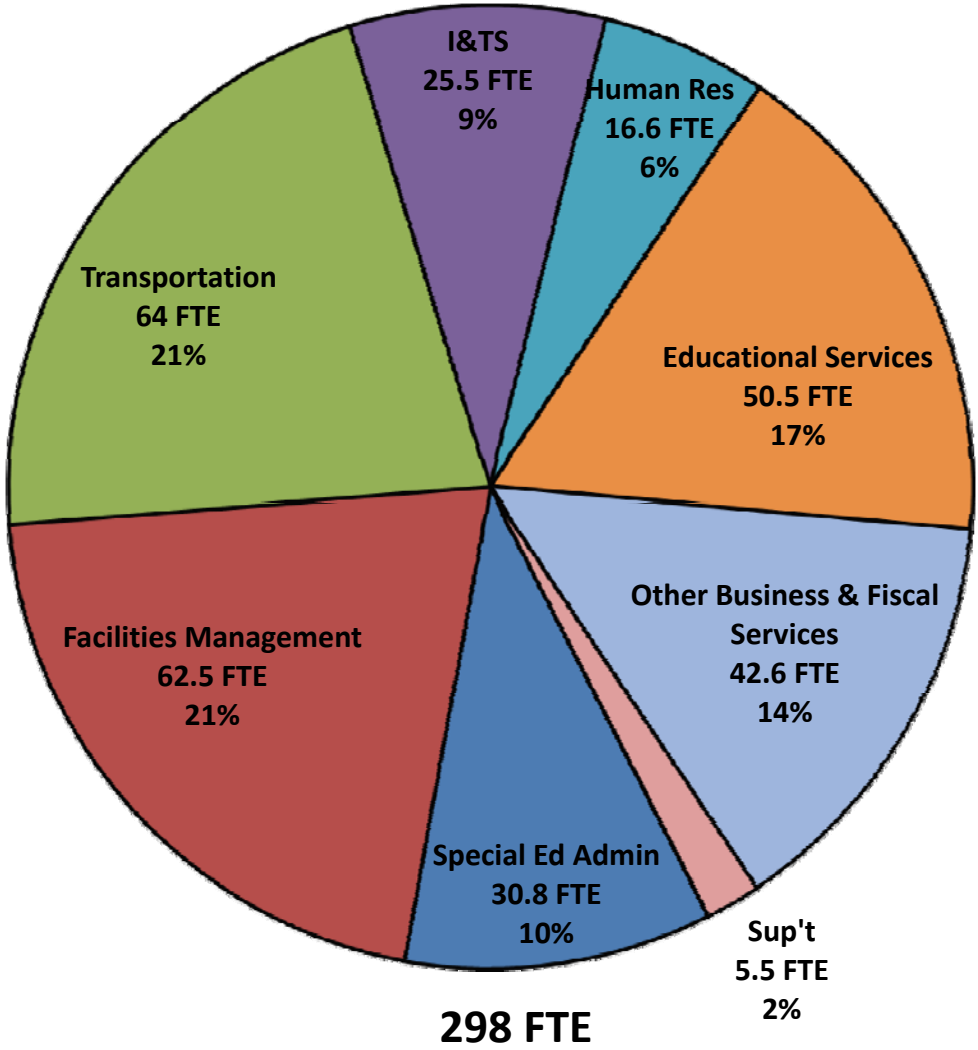
Certificated	82.4
Classified	35.2
Benefits	36.2
Books & Supplies	15.1
Operating	21.6
Capital/Other	0.3
Other Outgo & Transfers	8.2
Total Expenditures	<u>\$ 199.0</u>

**2010/11 General Fund Budget**  
**Expenditures by Program**

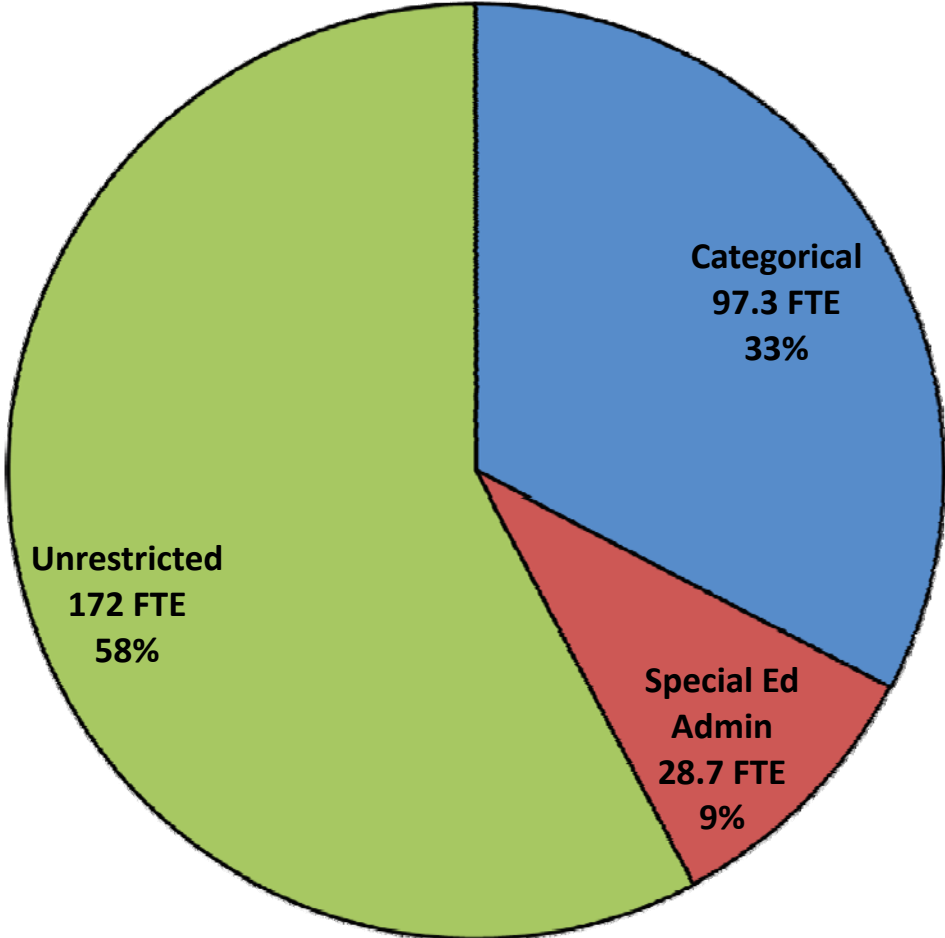


**\$199 Million**

**District Office & Other Central Support**  
**By Function**



**District Office and Other Central Support**  
**By Funding Source**



**298 FTE**

# Analysis of District Expenditures

## Grossmont Union High School District Comparison to Other Large High School Districts

November 9, 2010

# Overview

- The following pages present information concerning the district's spending in relation to ten comparative large high school districts in California
- The sources of the data used in this presentation are the Comparative Analysis of District Income and Expenditure (CADIE) and Salary and Benefit Report (SABRE)
- The CADIE and SABRE are compiled annually by School Services of California based on what is reported by each district through SACS (Standardized Account Code Structure) and CBEDS (California Basic Education Data System)
- Except where noted, all information is presented for the fiscal year July 1, 2008 through June 30, 2009

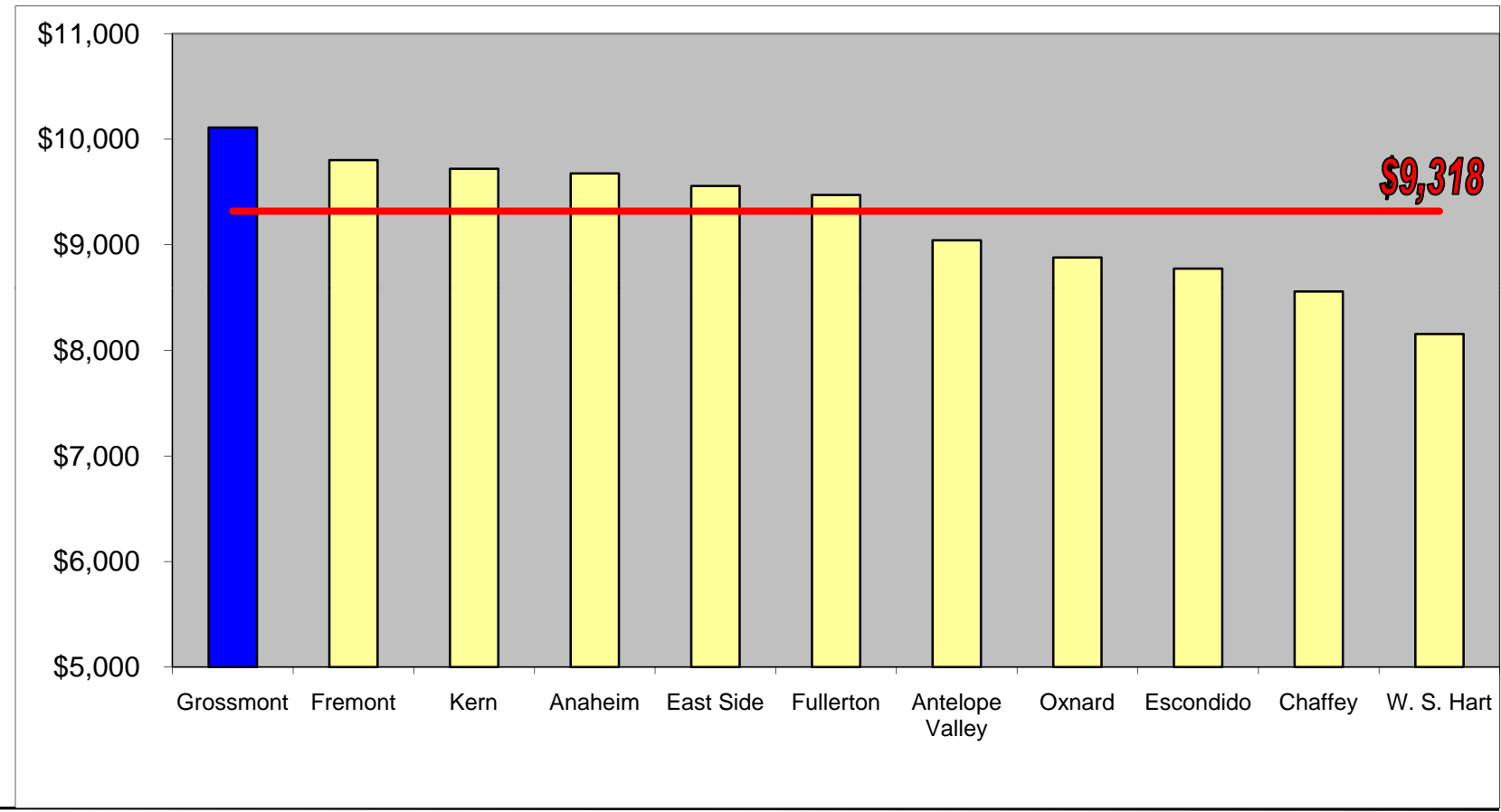
# Comparative Districts (9-12): Ranked by ADA

County	District	2008-09 Regular P-2 ADA	% Free or Reduced Meals	English Learners
Kern	Kern Union High	34,202	54%	10%
Orange	Anaheim Union High	31,431	52%	24%
San Bernardino	Chaffey Joint Union High	23,679	34%	14%
Santa Clara	East Side Union High	23,519	38%	22%
Los Angeles	William S. Hart Union High	22,020	11%	8%
Los Angeles	Antelope Valley Union High	21,621	54%	17%
<b>San Diego</b>	<b>Grossmont Union High</b>	<b>18,385</b>	<b>34%</b>	<b>8%</b>
Ventura	Oxnard Union High	15,125	43%	22%
Orange	Fullerton Joint Union High	14,611	33%	14%
Santa Clara	Fremont Union High	9,973	10%	10%
San Diego	Escondido Union High	7,786	41%	18%

\*Excludes Charter School ADA

Grossmont Union High School District

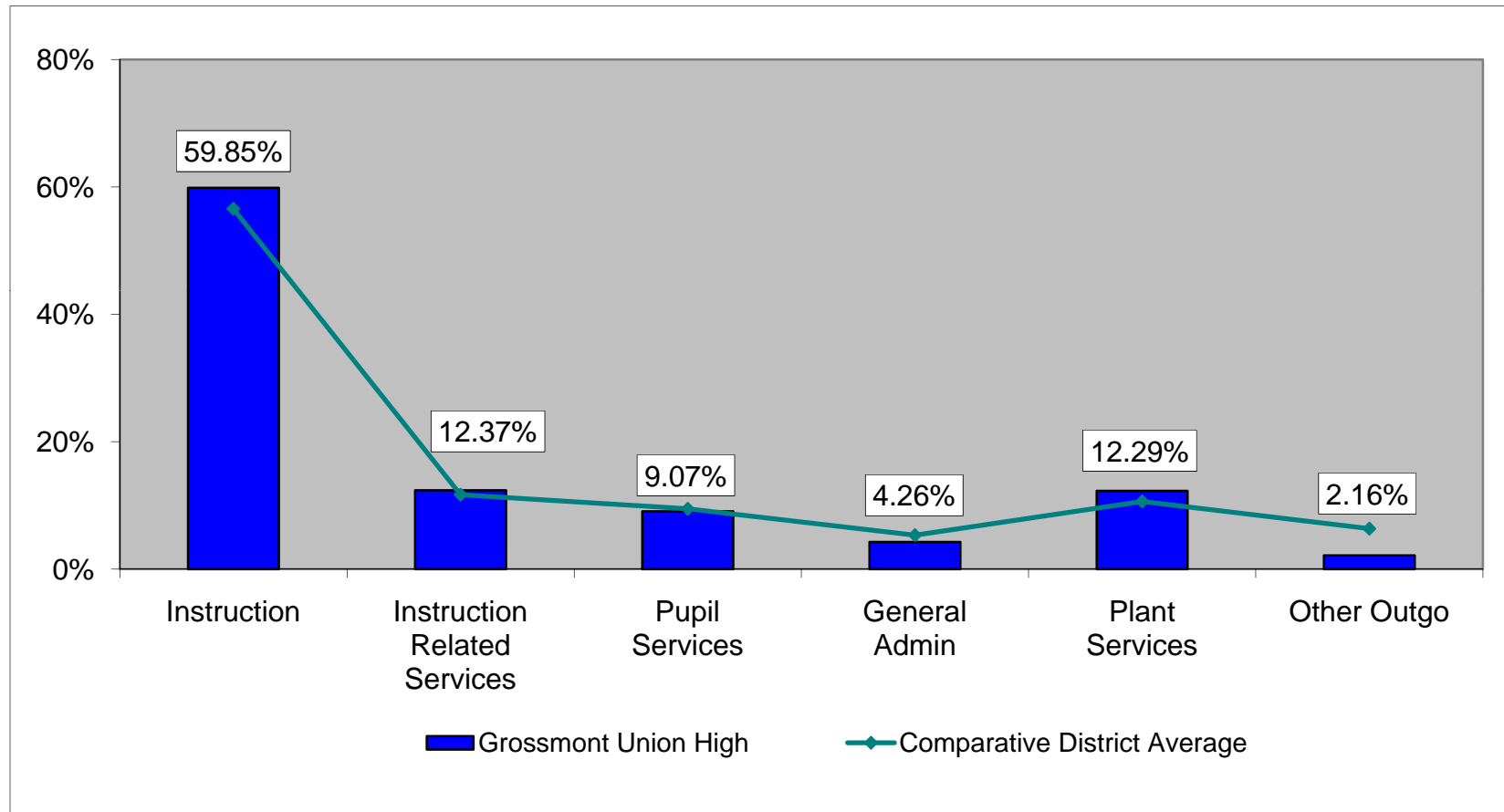
# Total Expenditures per ADA, 2008-2009



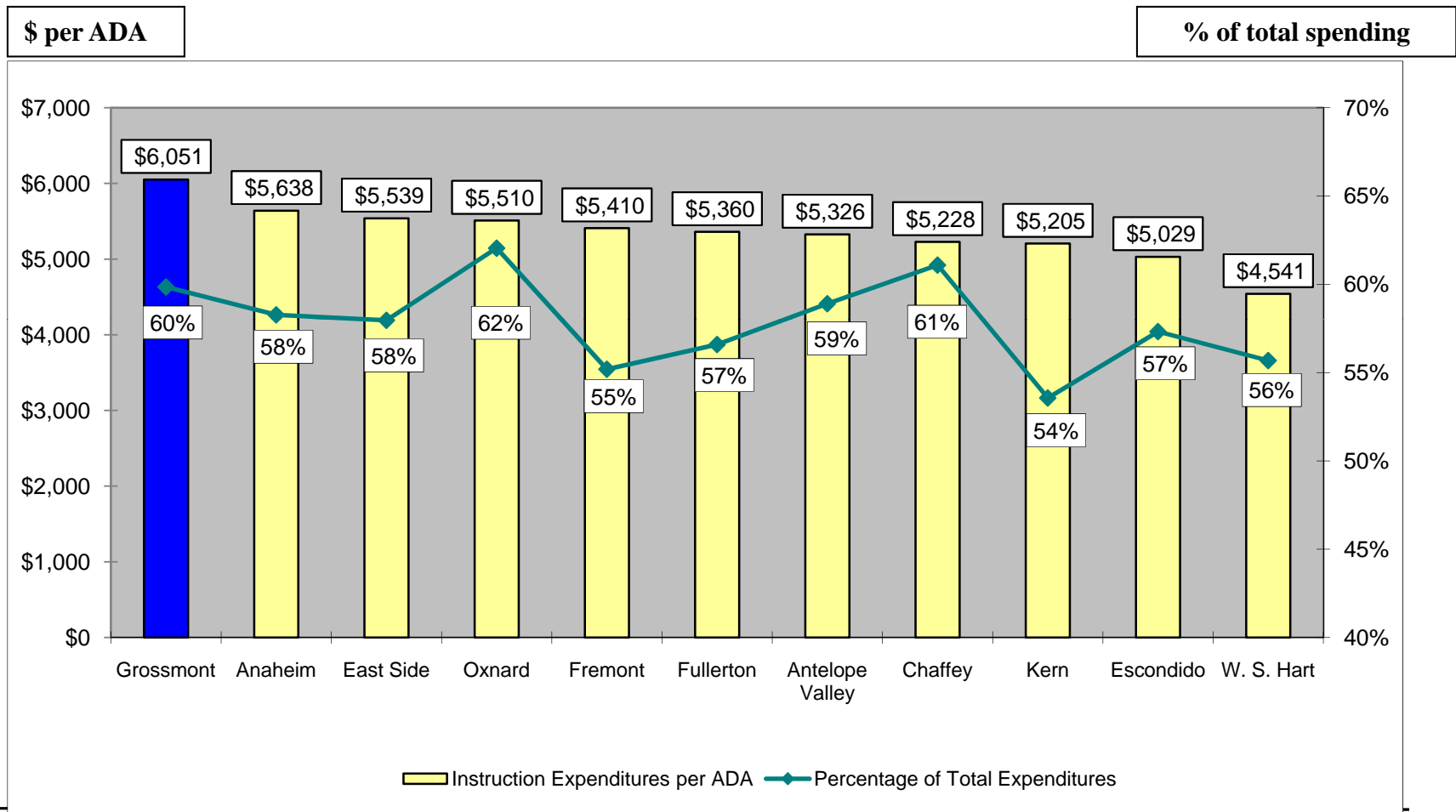
# Breakdown of Total Expenditures by Function

- The SACS reporting system enables districts to code expenditures by “function”
- The functions, describing activities or services performed to accomplish district goals, are as follows:
  - Instruction (classroom instruction, including special education)
  - Instruction-Related Services (instructional and school level administration)
  - Pupil Services (guidance and counseling, health services, testing, transportation and food services)
  - Ancillary Services (co-curricular and athletic activities)
  - Community Services (civic services)
  - General Administration (Superintendent, Board, public information, fiscal services, business operations, human resources and data processing)
  - Plant Services (maintenance and operations, facilities rents and leases)
  - Other Outgo (debt service, transfers between agencies)

# Percentage of Total Expenditures Incurred by Function, 2008-2009

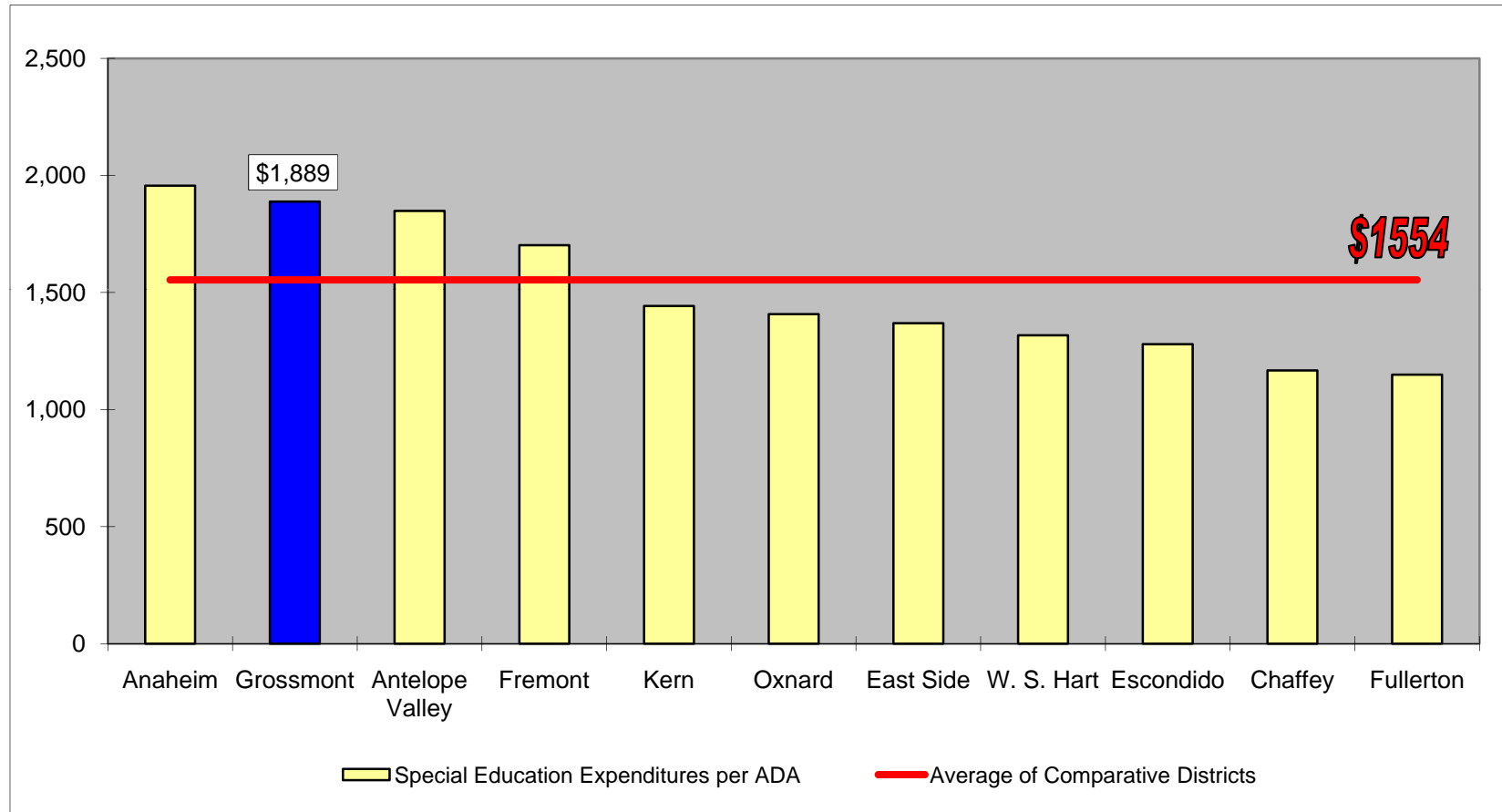


# Instruction Expenditures\* per ADA, 2008-2009



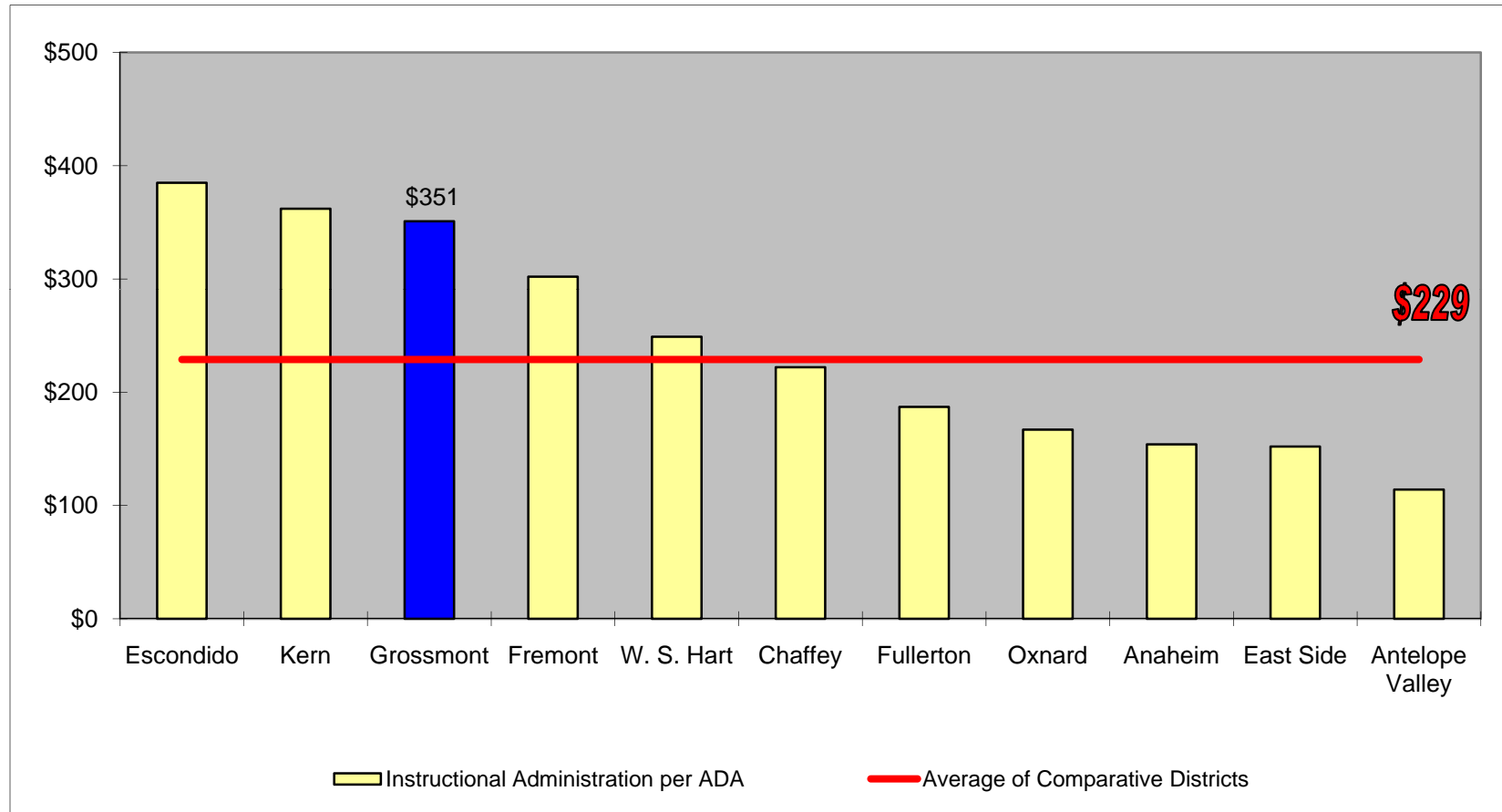
\*Includes all direct instruction to students, including special education.

# Special Education Expenditures per ADA\*, 2008-2009



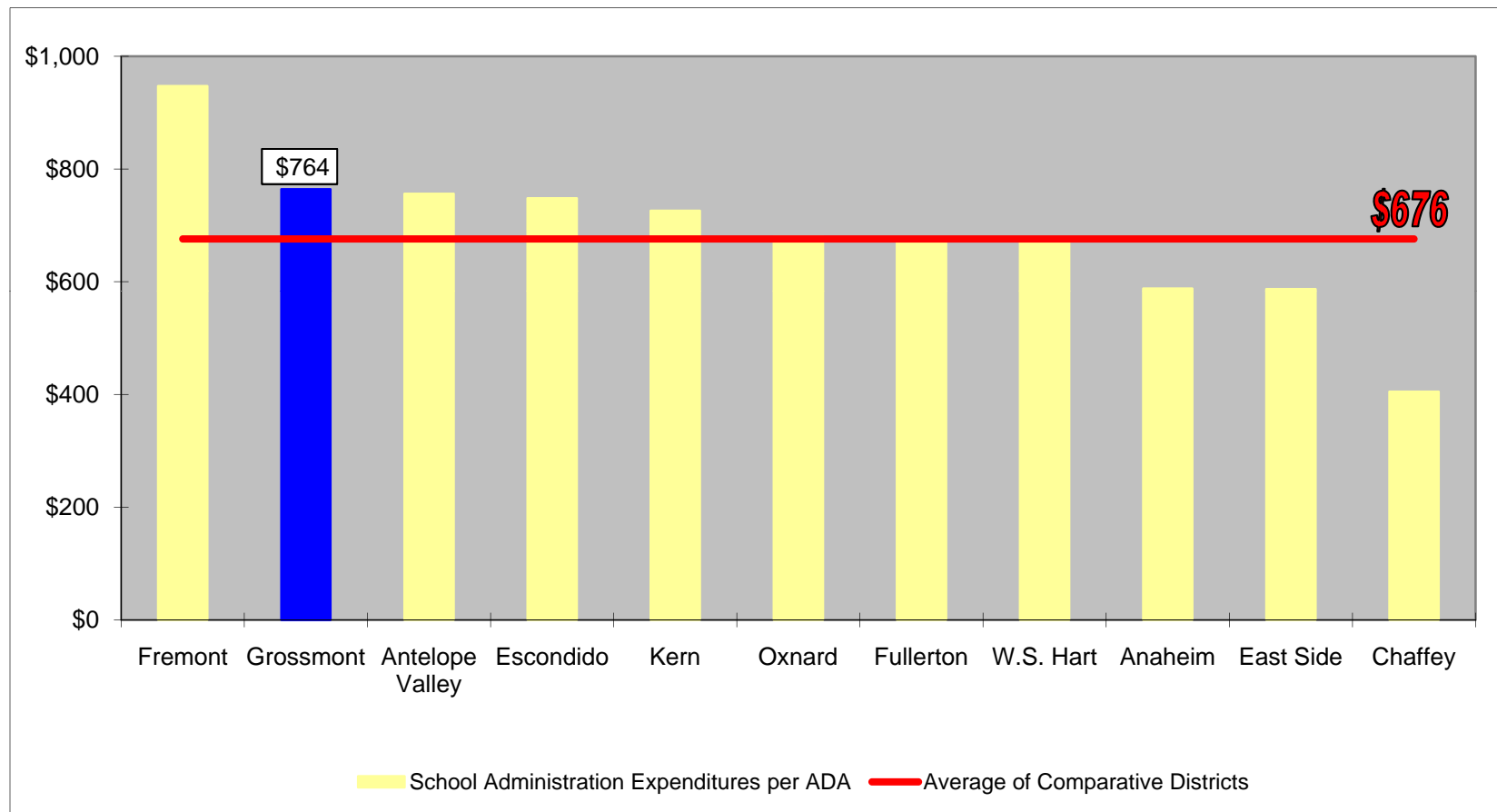
\*Includes Charter School ADA

# Instructional Administration Expenditures\* per ADA, 2008-2009



\* Instructional administration includes instructional supervision, curriculum development, research and professional development.

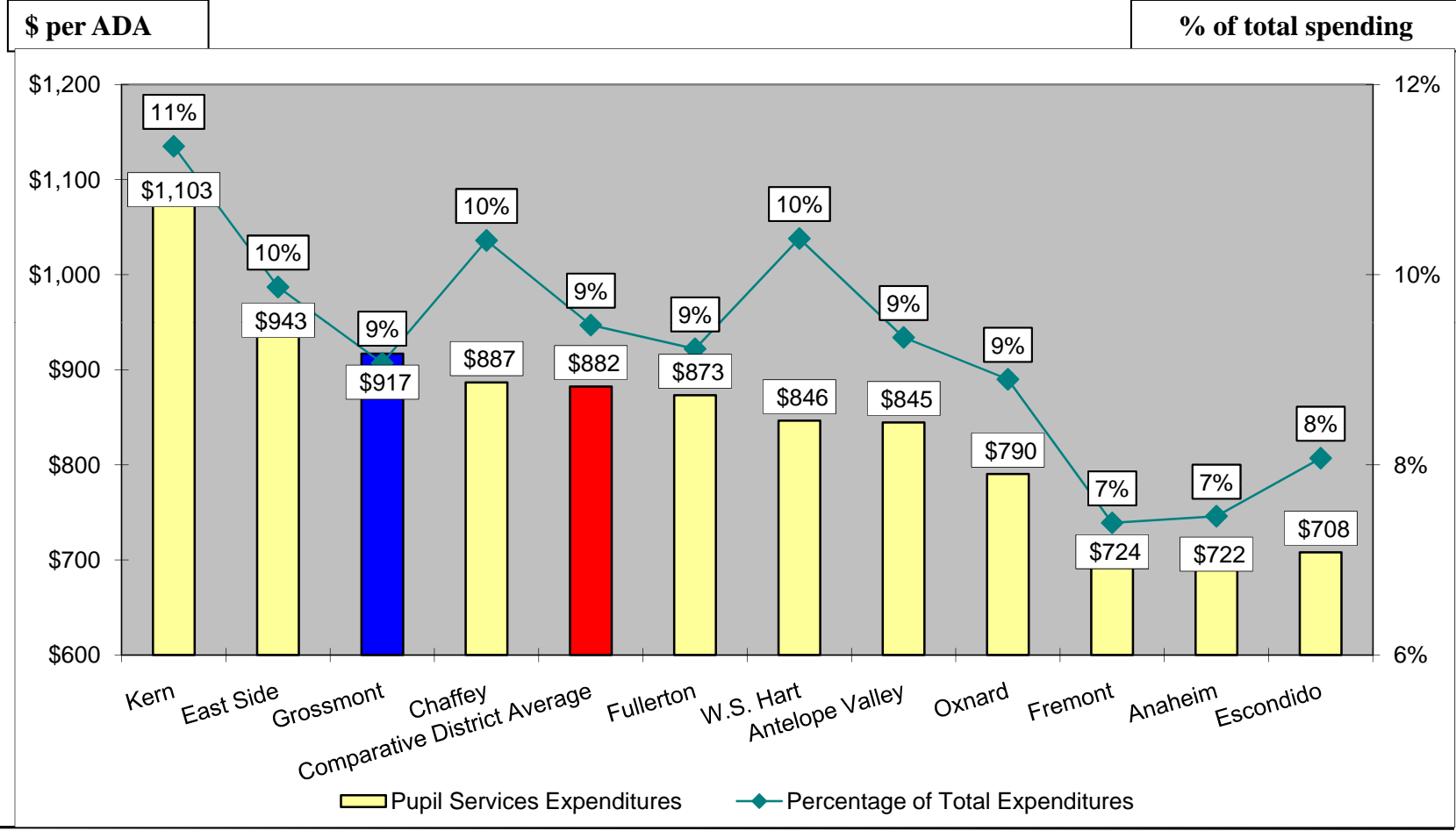
# School Administration Expenditures\* per ADA, 2008-2009



\* School administration includes principals, assistant principals, and other school site personnel associated with the supervision and operation of the school.

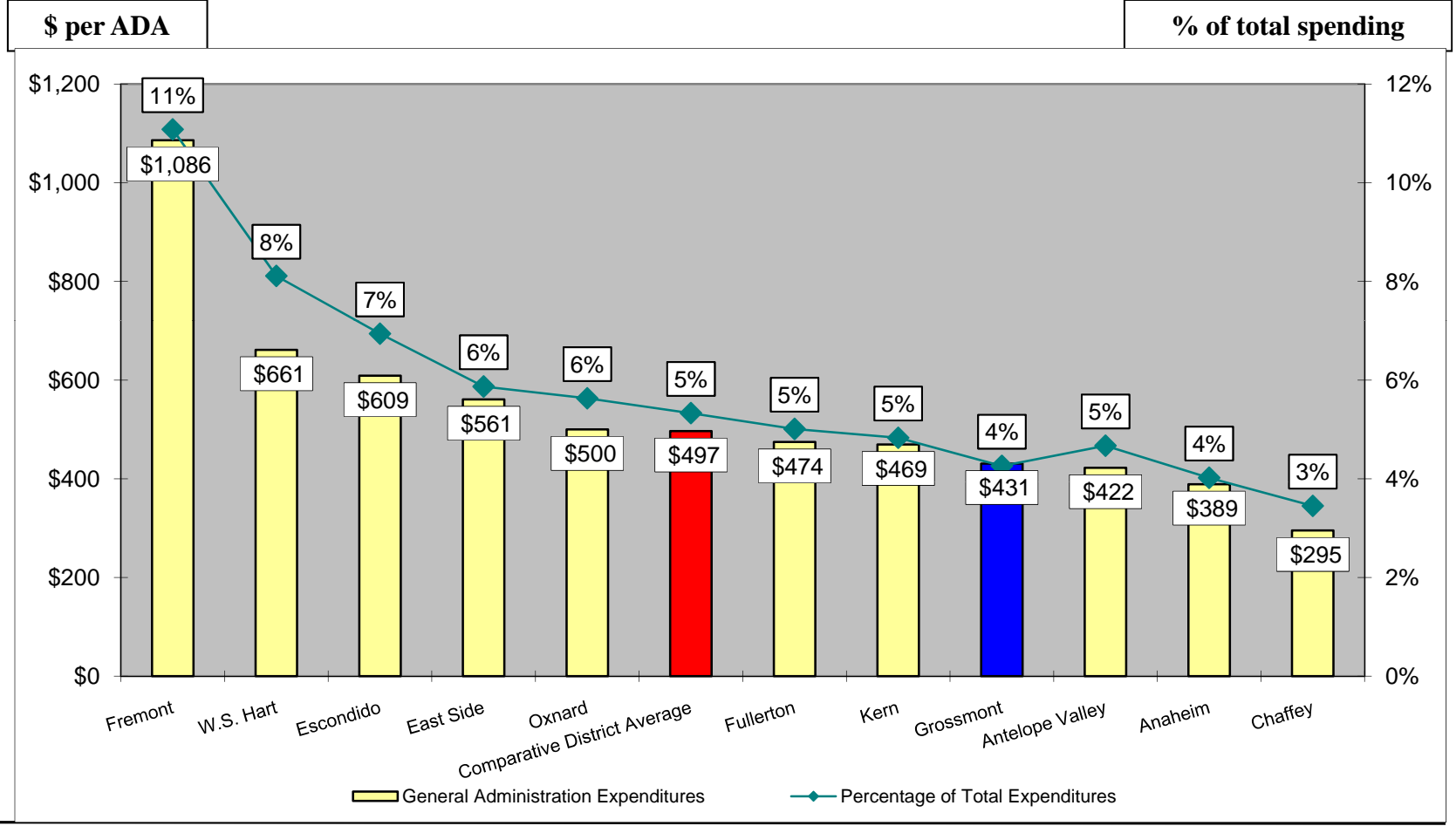
**Grossmont Union High School District**

# Pupil Services Expenditures\* per ADA, 2008-2009



\*Includes guidance and counseling, health services, testing, transportation and food services expenditures.

# General Administration Expenditures\* per ADA, 2008-2009



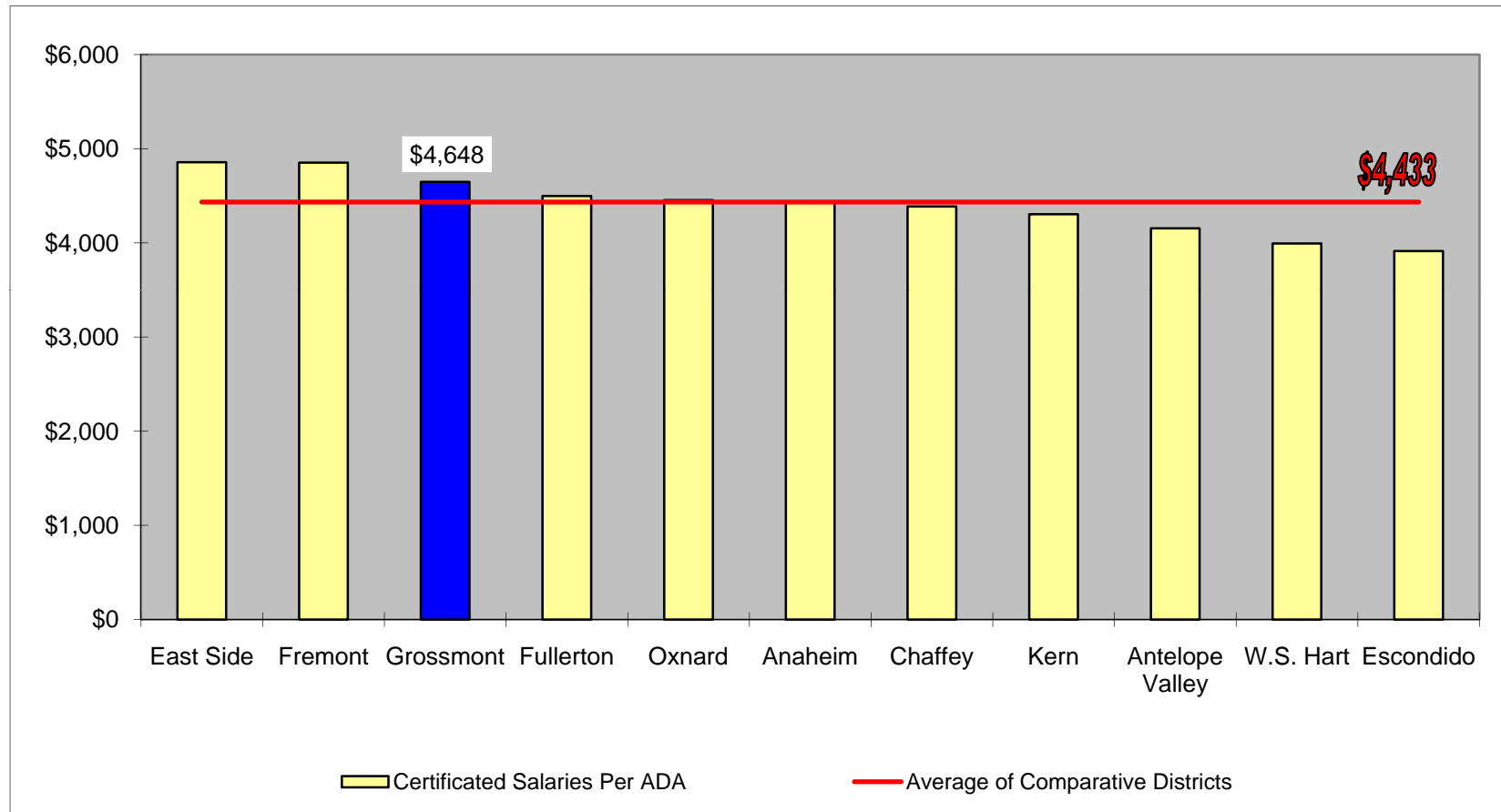
\*General administration includes the Superintendent, the Board, fiscal services, business operations, human resources, and centralized data processing.

**Grossmont Union High School District**  
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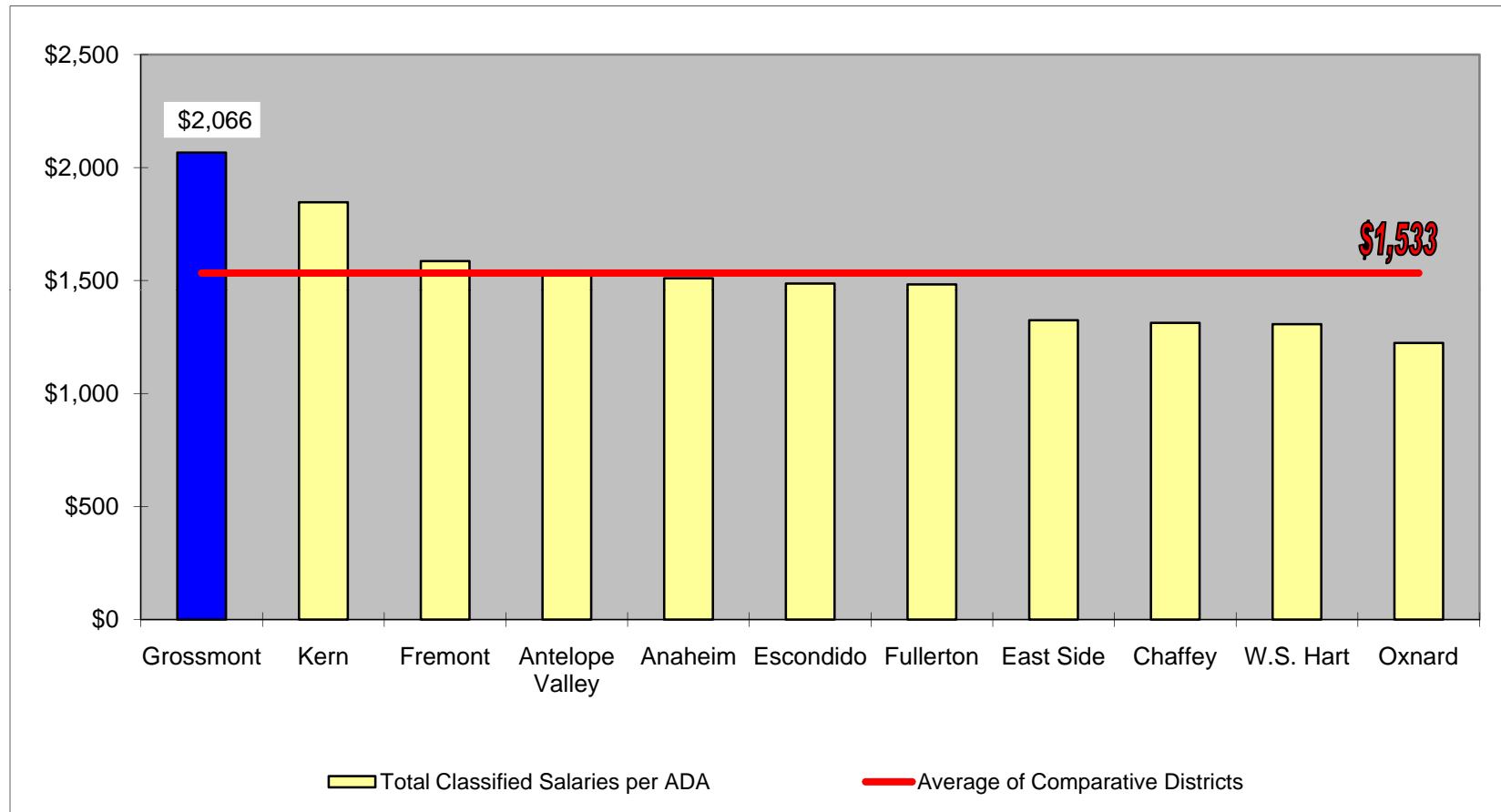
# Analysis of Salary and Benefits Expenditures

- The following pages analyze salaries and benefits expenditures per ADA for certificated and classified employees, which represent 77% of total expenditures

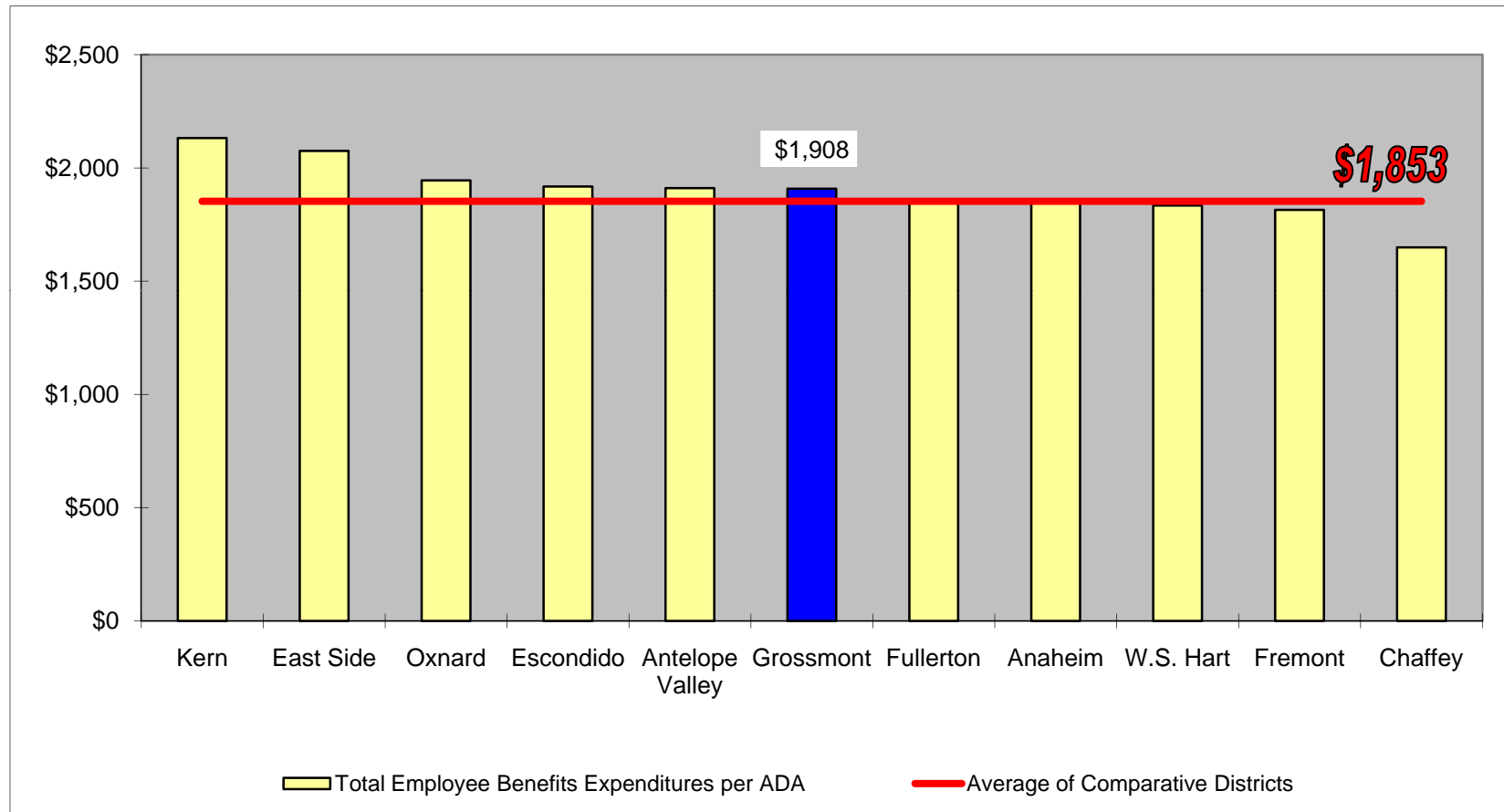
# Certificated Salaries per ADA, 2008-2009



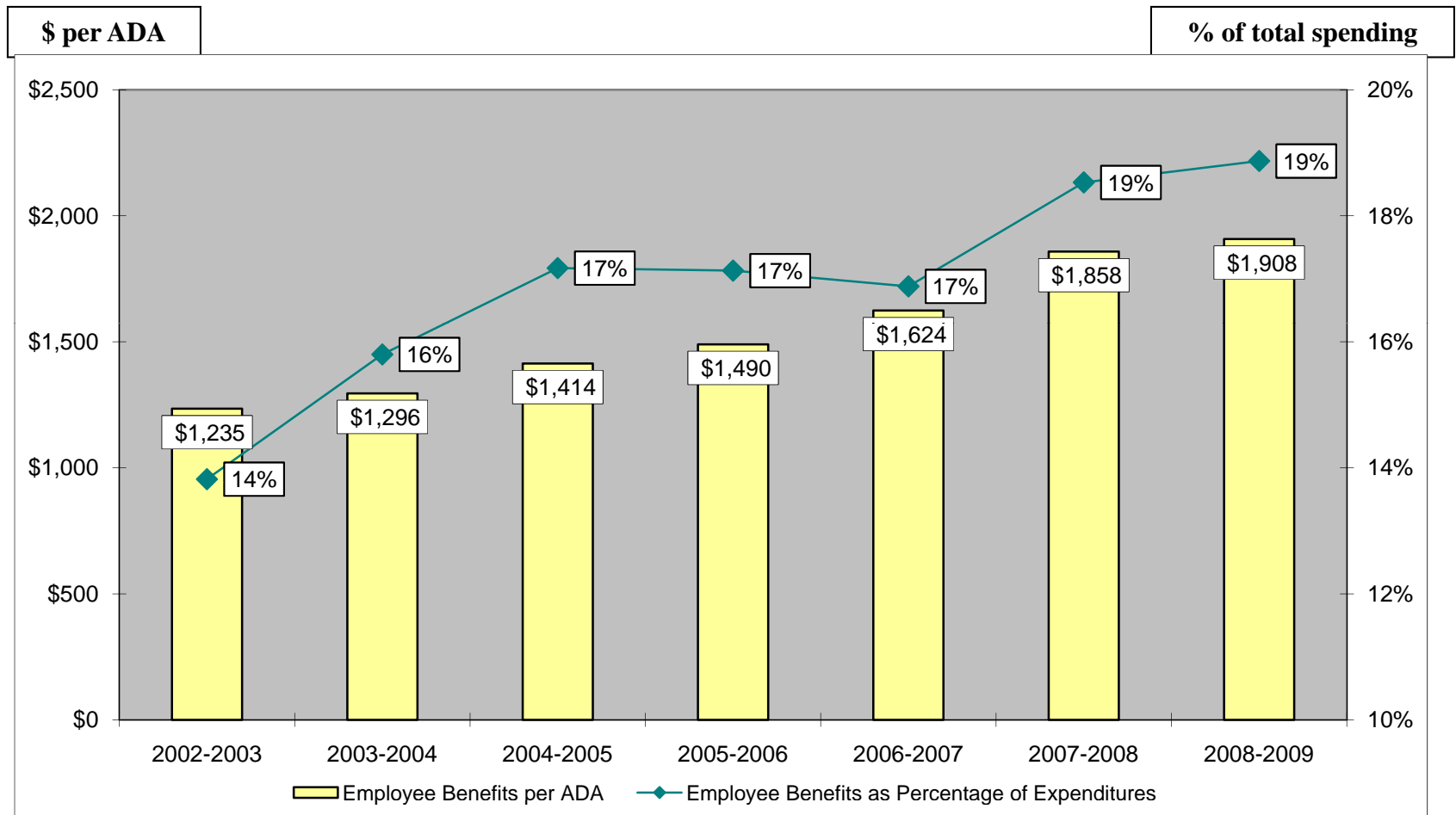
# Classified Salaries per ADA, 2008-2009



# Total Employee Benefits per ADA, 2008-2009



# GUHSD: Historical Total Employee Benefits per ADA, 2003-2009



# LEVEL I SOLUTIONS SUMMARY

# LEVEL I SOLUTIONS SUMMARY FY 2010/11

<u>Item</u>	<u>Target</u>	<u>Included in Budget</u>	<u>Comment</u>
■ SELPA Funding Increase	\$ .3	\$ .3	Equalization Plan
■ Tutorial Program Allocation Reduction	.3	.3	Implemented by Site
■ Eliminate 9 <sup>th</sup> Grade CSR	1.1	.7	Current Forecast = 7 Excess Teachers
■ Other Excess Teachers		<.7>	Current Forecast = 8 Excess Teachers
■ Reduce Summer School to three weeks	1.0	.7	Final Plan Yielded Reduced Savings

# LEVEL I SOLUTIONS FY 2010/11-CONTINUED

<u>Item</u>	<u>Target</u>	<u>Included in Budget</u>	<u>Comment</u>
■ Increase Categorical Transfers	.7	.7	ROP .1 Inst. Materials .2 Def. Maint. .4
■ Reduce Central Office Budgets by <u>≥</u> 25%	.4	.7	Expanded to Maintenance & Transportation
■ School Site Budgets	.2	.2	25% Cut to Hourly Allocation
■ Reduce Sub Budget	.1	.2	-Revised Ground Rules to Increase Savings -Teacher Sub Pay Untouched at \$115/Day

# LEVEL I SOLUTIONS FY 2010/11-CONTINUED

<u>Item</u>	<u>Target</u>	<u>Included in Budget</u>	<u>Comment</u>
■ Targeted Program Reductions	.3	.6	See Detail
■ Non-Classroom Vacancies	.8	1.0	See Detail
■ Special Ed. Reductions	.8	.8	-Summer School -Interpreters In-House -Clerical & Aide Vacancies -ECAL Savings

# LEVEL I SOLUTIONS FY 2010/11-CONTINUED

<u>Item</u>	<u>Target</u>	<u>Included in Budget</u>	<u>Comment</u>
■ New Ideas	.2	.6	-Am Express Card Rebates .1 -SRO Negotiated Savings .1 -Food Service Support to Gen Fund .4 -Transportation Agreement w/ Lemon Grove .1 -Band Instrument Repair/Replace <.1>
Total	<u>\$6.2</u>	<u>\$6.1</u>	

## LEVEL I SOLUTIONS TARGETED PROGRAM REDUCTIONS–DETAIL \$.6M

- Learning Center Cost Reductions
  - Ed 2020 \$ 68K
  - Program Level 10K
- Professional Development Budgets 125K
- Literacy Program Budgets (Assessments & Pilots) 120K
- Ed Tech Training (FITT Program Implemented in 09/10) 135K
- Customized Success Institute Eliminated 130K

**LEVEL I SOLUTIONS**  
**TARGETED PROGRAM REDUCTIONS–DETAIL**  
**\$.6M (CONTINUED)**

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■ PLAN Testing for Sophomores	\$ 52K
■ PASS Counseling--Added	< 16K >
■ Healthy Kids Survey--Added	<u>&lt; 10K &gt;</u>
Total	<u>\$614K</u>

**LEVEL I SOLUTIONS  
NON-CLASSROOM VACANCIES-DETAIL  
\$1.0M**

■ Transportation		
Bus Mechanic	\$	83K
Driver (2)		93K
■ Maintenance – Locksmith		83K
■ Warehouse Delivery Driver		69K
■ Instructional Support Technician		69K
■ Office Assistant – Facilities		67K
■ Vice Principal – Santana		127K
■ One Position at Remaining Sites (8)		<u>431K</u>
Total		<u>\$1,022K</u>

# CONCLUSION

- Recommend Adoption of FY 2010/11 Budget as Proposed
- Revise Budget as Necessary to Reflect State Budget Once Adopted