

CAPISTRANO UNIFIED SCHOOL DISTRICT  
San Juan Capistrano, California

April 1, 2009

**TO:** Ellen Addonizio, President  
and Members  
Board of Trustees, Capistrano Unified School District

**FROM:** Ronald N. Lebs, Deputy Superintendent Business & Support Services



**SUBJECT:** Background Information - Agenda Item # 1 April 2, 2009

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Attached is the back up information for the budget discussion tomorrow evening which includes the following items:

- One-Page Budget Overview/Summary – Plan A
- One-Page Budget Overview/Summary – Plan B
- Proposed Budget Adjustments/Reductions Fiscal Year 2009/10 (revised)
- Teacher on Special Assignment (TOSA) Placements and Recommendations 2009/10
- Consulting Vendor History Report
- Revised Budget Calendar March – May, 2009

Due to the limited amount of time available between Board Meetings and the agenda posting deadline on Monday, March 30, 2009, staff was not able to complete it's preparation of this information prior to posting.

The budget subcommittee met on Thursday, March 26<sup>th</sup> and again on Monday, March 30<sup>th</sup>. Information requested by the subcommittee was recently compiled and has been incorporated into the proposed recommendations included herein.

Two options or plans have been developed and are being presented at tomorrow's meeting at the request of the Board President.

**Plan A** – This plan reflects the desire of the Board of Trustees that all CUSD employees would retain their employment yielding no layoffs for 2009/10. However, in order to accomplish this, negotiated settlement agreements would need to be reached with the various bargaining groups prior to the adoption of the 2009/10 budget. Such agreements would have to result in an overall decrease in salary/benefit costs to the District of approximately 10%.

**Plan B** – In the absence of any negotiated reduction in salary/benefits, staff has prepared a plan that results in an ongoing reduction to general fund expenditures of approximately \$25 million in fiscal year 2009/10, see attachment "Proposed Budget Adjustments/Reductions Fiscal Year 2009/10." Reductions include a variety of measures such as elimination of programs, spending reductions, organizational restructuring, employee layoffs, and transfers.

The proposed reductions were reviewed with the Board of Trustees on March 24, 2009. Staff continued to work on this task over the past week trying to refine and identify additional areas where savings could be achieved. The Budget Subcommittee further reviewed these reductions and provided direction to staff that is reflected at the bottom of the spreadsheet under the heading "Budget Subcommittee Recommendations." Changes since the March 24<sup>th</sup> Board Meeting are highlighted in green.

Additional information related to Teachers on Special Assignments (TOSA) and consultant/vendors is also provided. TOSA positions scheduled for elimination are highlighted in green. Follow up information requested by Trustee Bryson regarding specific consultants is provided on the attached "Consulting Vendor History Report;" consultants in question are highlighted in yellow. Both the TOSA and consultant information was reviewed and discussed in the Budget Subcommittee meetings and is being provided at their request. The revised Budget Calendar is also attached.

If you have any questions regarding this information, please feel free to contact me via email or phone.

## Changes from 2nd Interim 08/09 to 09/10 Multi Year Projection - Plan A - 10% Salary Rollback

	2008/09 2nd Interim	2009/10 Projected Cost Increases or Revenue Loss	2009/10 Projection	2009/10 Proposed Budget Reductions	Revised 2009/10 Projection
<b>Revenue</b>					
Revenue Limit Sources	\$282,055,633	(\$2,607,899)	\$279,447,734	(\$131,000)	\$279,316,734
Federal Revenue	\$20,234,513	\$574,627	\$20,809,140		\$20,809,140
State Revenue	\$59,555,172	(\$1,535,482)	\$58,019,690		\$58,019,690
>CSR Revenue	\$14,191,600	\$0	\$14,191,600		\$14,191,600
Local Revenue	\$9,052,815	(\$1,058,500)	\$7,994,315		\$7,994,315
<b>Total Revenue</b>	<b>\$385,089,733</b>	<b>(\$4,627,254)</b>	<b>\$380,462,479</b>	<b>(\$131,000)</b>	<b>\$380,331,479</b>
<b>Expenditures</b>					
Certificated Salaries	\$210,670,031	\$3,395,792 *	\$214,065,823	(\$20,022,204)	\$194,043,619
Classified Salaries	\$58,882,675	\$1,602,655 *	\$60,485,330	(\$5,812,030)	\$54,673,300
Benefits	\$72,940,121	\$830,263 *	\$77,454,384	(\$3,540,236)	\$73,914,148
>Health Benefits Increase		\$3,684,000			
>Restore Workers Comp Contrib.	\$311,582	\$2,121,727	\$2,433,309		\$2,433,309
Books and Supplies	\$14,523,406	\$417,863	\$14,941,269		\$14,941,269
Services & Operating Expenses	\$27,906,207	\$559,702	\$28,465,909		\$28,465,909
Capital Outlay	\$69,316	(\$49,316)	\$20,000		\$20,000
Other Outgo/Debt Service	\$11,143,332	(\$2,620,134)	\$8,523,198		\$8,523,198
Trnsfrs of Indirect/Direct Support	(\$738,035)	(\$2,334)	(\$740,369)		(\$740,369)
Unidentified Budget Cuts					\$0
<b>Total Expenditures</b>	<b>\$395,708,635</b>	<b>\$9,940,218</b>	<b>\$405,648,853</b>	<b>(\$29,374,470)</b>	<b>\$376,274,383</b>
<b>Other Sources and Uses</b>					
Other Funding Sources	\$900,000	(\$250,000)	\$650,000		\$650,000
Interfund Transfers Out	\$2,050,000	(\$2,050,000)	\$0		\$0
<b>Total Sources and Uses</b>	<b>(\$1,150,000)</b>	<b>\$1,800,000</b>	<b>\$650,000</b>		<b>\$650,000</b>
<b>Beginning Fund Balance</b>	<b>\$21,844,245</b>		<b>\$10,075,243</b>		<b>\$10,075,243</b>
<b>Net Incr (Decr) in Fund Balance</b>	<b>(\$11,768,902)</b>		<b>(\$24,536,374)</b>		<b>\$4,707,096</b>
<b>Ending Fund Balance</b>	<b>\$10,075,243</b>		<b>(\$14,461,131)</b>	<b>\$29,243,470</b>	<b>\$14,782,339</b>

**\*\* Includes Step and Column Costs of \$4.8 Million**

In 08/09 a one time rate reduction was made in the payment owed to the workers compensation fund for a one time savings of over \$2,100,000. This rate will increase back up to previous levels in 09/10.

In 08/09 we received a one time payment from the foundation for \$1,000,000 for CSR plus used one-time carryover funds of \$250,000 from the lease of building C.

Benefit increases include an estimated 10% increase in Health and Welfare costs.

The 09/10 projection includes ongoing increased costs for SJHHS grade expansion of \$1,275,000.

Fund balances include restricted funds.

**Cuts broken down by Object Code**

<b>Program</b>	<b>Object</b>	<b>Savings</b>	<b>Total</b>		<b>Program</b>	<b>Object</b>	<b>Savings</b>	<b>Total</b>
State Rev	8011	(800,000)	(800,000)		10% Salary Rollback	1xxx	20,252,660	
						2xxx	5,812,030	
Enrollment Growth	8011	669,000	669,000			3xxx	3,616,780	29,681,470
Enr. Growth Tchrs	1100	(230,456)						
	3xxx	(76,544)	(307,000)					
SUMMARY	1xxx	20,022,204						
	2xxx	5,812,030						
	3xxx	3,540,236						
	8xxx	(131,000)						
		29,243,470						

Object Code

1000  
2000  
3000  
4000

Description

Certificated Salaries  
Classified Salaries  
Benefits  
Materials & Supplies

Object Code

5000  
6000  
7000  
8000

Description

Services  
Capital Outlay  
Long Term Debt Service/ Transfers  
Income

## Changes from 2nd Interim 08/09 to 09/10 Multi Year Projection - Plan B

	2008/09 2nd Interim	2009/10 Projected Cost Increases or Revenue Loss	2009/10 Projection	2009/10 Proposed Budget Reductions	Revised 2009/10 Projection
<b>Revenue</b>					
Revenue Limit Sources	\$282,055,633	(\$2,607,899)	\$279,447,734	(\$75,000)	\$279,372,734
Federal Revenue	\$20,234,513	\$574,627	\$20,809,140		\$20,809,140
State Revenue	\$59,555,172	(\$1,535,482)	\$58,019,690	\$618,000	\$58,637,690
>CSR Revenue	\$14,191,600	\$0	\$14,191,600	(\$6,573,903)	\$7,617,697
Local Revenue	\$9,052,815	(\$1,058,500)	\$7,994,315	\$50,000	\$8,044,315
<b>Total Revenue</b>	<b>\$385,089,733</b>	<b>(\$4,627,254)</b>	<b>\$380,462,479</b>	<b>(\$5,980,903)</b>	<b>\$374,481,576</b>
<b>Expenditures</b>					
Certificated Salaries	\$210,670,031	\$3,395,792 *	\$214,065,823	(\$18,525,616)	\$195,540,207
Classified Salaries	\$58,882,675	\$1,602,655 *	\$60,485,330	(\$1,484,133)	\$59,001,197
Benefits	\$72,940,121	\$830,263 *	\$77,454,384	(\$5,808,154)	\$71,646,230
>Health Benefits Increase		\$3,684,000			
>Restore Workers Comp Contrib.	\$311,582	\$2,121,727	\$2,433,309		\$2,433,309
Books and Supplies	\$14,523,406	\$417,863	\$14,941,269	(\$2,297,000)	\$12,644,269
Services & Operating Expenses	\$27,906,207	\$559,702	\$28,465,909	(\$450,500)	\$28,015,409
Capital Outlay	\$69,316	(\$49,316)	\$20,000		\$20,000
Other Outgo/Debt Service	\$11,143,332	(\$2,620,134)	\$8,523,198	(\$50,000)	\$8,473,198
Trnsfrs of Indirect/Direct Support	(\$738,035)	(\$2,334)	(\$740,369)		(\$740,369)
Unidentified Budget Cuts				(\$268,500)	(\$268,500)
<b>Total Expenditures</b>	<b>\$395,708,635</b>	<b>\$9,940,218</b>	<b>\$405,648,853</b>	<b>(\$28,883,903)</b>	<b>\$376,764,950</b>
<b>Other Sources and Uses</b>					
Other Funding Sources	\$900,000	(\$250,000)	\$650,000	\$2,097,000	\$2,747,000
Interfund Transfers Out	\$2,050,000	(\$2,050,000)	\$0	\$0	\$0
<b>Total Sources and Uses</b>	<b>(\$1,150,000)</b>	<b>\$1,800,000</b>	<b>\$650,000</b>	<b>\$2,097,000</b>	<b>\$2,747,000</b>
<b>Beginning Fund Balance</b>	<b>\$21,844,245</b>		<b>\$10,075,243</b>		<b>\$10,075,243</b>
<b>Net Incr (Decr) in Fund Balance</b>	<b>(\$11,768,902)</b>		<b>(\$24,536,374)</b>		<b>\$463,626</b>
<b>Ending Fund Balance</b>	<b>\$10,075,243</b>		<b>(\$14,461,131)</b>	<b>\$25,000,000</b>	<b>\$10,538,869</b>

**\*\* Includes Step and Column Costs of \$4.8 Million**

In 08/09 a one time rate reduction was made in the payment owed to the workers compensation fund for a one time savings of over \$2,100,000. This rate will increase back up to previous levels in 09/10.

In 08/09 we received a one time payment from the foundation for \$1,000,000 for CSR plus used one-time carryover funds of \$250,000 from the lease of building C.

Benefit increases include an estimated 10% increase in Health and Welfare costs.

The 09/10 projection includes ongoing increased costs for SJHHS grade expansion of \$1,275,000.

Fund balances include restricted funds.

CSR assumes a loss of \$6,573,903 in revenue and a cost reduction of \$15,273,903 in salaries and benefits for a net cost saving of \$8,700,000

**Cuts broken down by Object Code**

Program	Object	Savings	Total	Program	Object	Savings	Total
CSR	8434	(6,573,903)		Reduce 9 Elem AP	1340	802,117	
	1100	11,558,517			3xxx	197,883	1,000,000
	3xxx	3,715,386	8,700,000				
				Eliminate TLC	1100	288,070	
State Rev	8011	(800,000)	(800,000)		3xxx	91,930	380,000
Coaches camps	8699	50,000	50,000	Reduce MS AP by 2	1340	196,894	
					3xxx	46,106	243,000
Enrollment Growth	8011	725,000	725,000				
				AVID	2100	45,360	
Deferred Maint	8919	1,200,000	1,200,000		3xxx	4,640	50,000
Adult Ed	8919	897,000	897,000				
				Reinstate AVID	2100	(45,360)	
Counselors	1210	1,215,721			3xxx	(4,640)	(50,000)
	3xxx	344,279	1,560,000				
				increase 4-12 class size	1100	2,038,959	
Enr. Growth Tchrs	1100	(248,250)			3xxx	651,041	2,690,000
	3xxx	(82,750)	(331,000)				
				Increase CS by only .5	1100	(1,019,480)	
bus inspections	5600	50,000	50,000		3xxx	(325,520)	(1,345,000)
CBET	1100	5,000		business services cuts	2xxx	723,121	
	2xxx	120,000			3xxx	315,379	1,038,500
	3xxx	16,500					
	4xxx	1,000		Arts Music Block	1xxx	451,741	
	5xxx	500	143,000		3xxx	148,259	600,000
BTSA	1xxx	-		GATE/ AAA	1xxx	114,000	
	2xxx	121,000			2xxx	17,000	
	3xxx	26,000			3xxx	20,000	
	5xxx	17,000	164,000		4300	77,000	
					5xxx	22,000	250,000
Staff Dev. BG	1xxx	909,000		PAR	1xxx	66,000	
	3xxx	91,000	1,000,000		2xxx	10,000	
					3xxx	30,000	
SIP Block	1xxx	350,000			4xxx	6,000	112,000
	2xxx	100,000					
	3xxx	69,000		Ed Division cuts	1xxx	396,996	
	4xxx	600,000			2xxx	97,060	
	5xxx	100,000	1,219,000		3xxx	105,944	600,000
CoCurricular	1105	376,918		Personnel/Insurance	1xxx	247,500	
	3xxx	43,082	420,000		2xxx	138,600	
					3xxx	141,900	528,000
Block Music	1100	800,000					
	3xxx	200,000	1,000,000	Alternative Cert Intern	1xxx	16,000	
					3xxx	2,000	
Reinstate Music	1100	(800,000)			4xxx	1,000	
	3xxx	(200,000)	(1,000,000)		5xxx	31,000	50,000
Math/Rdg Staff dev	1905	12,500		Principal Coaching	1xxx	18,000	
	3xxx	1,500	14,000		3xxx	2,000	20,000
Hourly Programs	11xx	432,000		IMFRP	41xx	1,500,000	1,500,000
	3xxx	50,000					
	8311	618,000	1,100,000	PE Tchr Inc Grant	1100	83,000	

					3xxx	10,000	
Special Ed	1100	86,445			4300	4,000	97,000
	3xxx	27,555	114,000				
				Cal Safe	1xxx	56,158	
Online publications	5xxx	100,000	100,000		2xxx	87,902	
					3xxx	45,940	
Resident Subs	1102	71,810			4xxx	6,000	196,000
	3xxx	8,190	80,000				
				Classified Subs	2xx2	69,450	
Connect Ed	5800	130,000	130,000		3xxx	15,550	85,000
				Handwriting w/o tears	4xxx	102,000	102,000
SUMMARY	1xxx	18,525,616					
	2xxx	1,484,133			72xx	50,000	50,000
	3xxx	5,808,154					
	4xxx	2,297,000					
	5xxx	450,500					
	7xxx	50,000		Total Cuts			24,731,500
	8xxx	(3,883,903)		Unidentified			268,500
		24,731,500		Total			25,000,000

Object Code

1000 Certificated Salaries  
2000 Classified Salaries  
3000 Benefits  
4000 Materials & Supplies

Object Code

5000 Services  
6000 Capital Outlay  
7000 Long Term Debt Service/ Transfers  
8000 Income

**Proposed Budget Adjustments/Reductions Fiscal Year 2009/10**

Subdivision	Area	Description	FTE*	Expenditure Reductions	Revenue Increase (Decrease)	Total
<b>GENERAL</b>						
<b>REVENUE</b>						
1 Business	Projected State Funding Shortfall	CUSD pro-rata share of revised state revenue shortfall	0.0	0	(800,000)	(800,000)
2 Business	Federal Stimulus Money	American Recovery and Reinvestment ACT	0.0	0	0	0
3 Business	Use of Facilities	Charge non-profit rate for summer athletic camps.	0.0	0	50,000	50,000
4 Business	Enrollment Growth	135 students @ \$5,580.39; adjust to 96% ADA Rate	0.0	0	725,000	725,000
Subtotal Revenue			0.0	0	(25,000)	(25,000)
<b>EXPENSE</b>						
5 Elem/Sec.	Class Size 4-12	Increase class size in grades 4-12 by 1	(37.0)	2,800,000	0	2,800,000
6 Elementary	K-3 Class Size Reduction - 30% penalty	Grades 1-3 - Class size increased as follows: 67 classes @ 25:1 and balance at 31.5:1. Calculation: 202*\$76,000=\$15,352,000-(\$1,071*335 students over 20 per class in 25:1 classes)-(\$1,071*3,554 students over 20 per class in 31.5:1 classes)-(\$321 penalty *7,504 students) = \$8,778,097	(202.0)	8,700,000	0	8,700,000
7 Elementary	K-5 Assistant Principals	Reduction of 9 of AP's at K-5 schools, support provided by ETAPs. Assistant Principals split their time between elementary sites.	(9.0)	1,000,000	0	1,000,000
8 Secondary	Middle School Assistant Principals	Reduction of 2 of AP's at middle schools	(2.0)	243,000	0	243,000
9 Education	Additional Teachers for Enrollment Growth	Class size 30:1 @ \$76K average teacher cost = FTE. Additional teachers required for the additional projected enrollment of students.	4.4	(331,000)	0	(331,000)
Subtotal Expenses			0.0	0	0	0
Subtotal Expenses			(245.6)	12,412,000	0	12,412,000
<b>BUSINESS &amp; SUPPORT SERVICES</b>						
1 Business	Efficiency/Streamlining	Staffing reductions	(11.0)	866,500	0	866,500
2 Business	Open Positions/Vacancies	Open positions remain unfilled	(2.0)	172,000	0	172,000
3 Maintenance	Deferred Maintenance Program - Fund 14	Capture State Contribution through 2012-13. Deferred Maintenance is used for major maintenance of buildings such as paving, electrical, HVAC, painting, roofing.	0.0	0	1,200,000	1,200,000
4 Transportation	Transportation	Decrease frequency of bus inspections from every 30 days to 45 days (meets requirement).	0.0	50,000	0	50,000
Subtotal Expenses			0.0	0	0	0
Subtotal Expenses			(13.0)	1,088,500	1,200,000	2,288,500



**Proposed Budget Adjustments/Reductions Fiscal Year 2009/10**

Subdivision	Area	Description	FTE*	Expenditure Reductions	Revenue Increase (Decrease)	Total
<b>EDUCATION</b>						
1 Education	Efficiency/Streamlining	Staffing reductions	(3.0)	445,000	0	445,000
2 Education	Open Positions/Vacancies	Open positions remain unfilled	(1.0)	155,000	0	155,000
2009/10-2012/13 Categorical Flexibility						
3 Education	Alternative Certification Intern	Provides support and instruction for teacher credential candidates to prepare them to receive their credential. Leaves balance of \$20K for intern support.	(0.1)	50,000	0	50,000
4 Education	Arts, Music Block Grant	Pays for SJHHS theater manager, buys & repairs instruments, pays for additional teaching sections @ HS/MS and a baseline level of music to primary students. Leaves balance of \$98K for theater operational costs. (Includes 1.0 FTE TOSA)	(8.2)	600,000	0	600,000
5 Education	BTSA - Teacher Credentialing Block Grant	Used to provide support and mentoring for beginning teachers. Leaves balance of \$69K for year 2 participants to complete their credential. (2.9 FTE TOSA BTSA positions are being eliminated, but are included on Personnel & Insurance line #1)	(2.9)	164,000	0	164,000
6 Secondary	CBET	Provides free or subsidized program for English language instruction to adults who pledge to tutor children learning English. Eliminated as part of Adult Ed. Reduction.	(1.4)	143,000	0	143,000
7 Elem/Sec.	GATE	Used to run the Gate/AAA program at the sites. Serves around 6,000 GATE students. Leaves balance of \$76K for student assessment & other costs. (Includes 1.1 FTE TOSA)	(1.1)	250,000	0	250,000
8 Education	IMFRP (Textbook)	Used to buy standards aligned textbooks or basic instructional materials in core curriculum areas. Retains funds for consumables, K-2 & MS intervention, SJHHS, growth, rebinding, etc.	0.0	1,500,000	0	1,500,000
9 Education	Math & Reading Staff Development	Curriculum training for teachers in the areas of Math and Reading. Program on hold, capture balance.	0.0	14,000		14,000
10 Education	PE Teacher Incentive Grant	Supports the hiring of credentialed PE teachers. Program on hold, capture balance.	(0.6)	97,000	0	97,000
11 Education	Peer Assistance and Review	Provides teacher mentoring in subject matter knowledge, teaching strategies and teaching methods. Leaves balance of \$50K for required teacher support.	(1.2)	112,000	0	112,000

**Proposed Budget Adjustments/Reductions Fiscal Year 2009/10**

Subdivision	Area	Description	FTE*	Expenditure Reductions	Revenue Increase (Decrease)	Total
12 Education	School/Lib. Improvement Block Grant	Site and district level grant used to fund site personnel and materials. Reduction of site and district funding for supplemental instructional materials and support. Program eliminated.	0.0	1,219,000	0	1,219,000
13 Education	Professional Development Block Grant	Primarily pays for teacher additional assignments. Provides staff development opportunities mostly to certificated staff. Eliminate teacher additional assignment pay for professional development. Program eliminated.	(3.0)	1,000,000	0	1,000,000
<b>Programs</b>						
14 Secondary	Counselors	Counsel students on social, emotional and academic issues. Reduce Number of Counselors by 17.4 FTE, leaves 0.5 @ each MS & 2.0 @ each HS.	(17.4)	1,560,000	0	1,560,000
15 Elem/Sec.	AVID	Advanced Via Individual Determination - to prepare students in grades 4-12 for four year college eligibility. Cost of Avid program tutors @ secondary sites.	0.0	50,000	0	50,000
16 Education	New Principal Coaching	Eliminate new principal coaching program.	0.0	20,000	0	20,000
17 Education	Block Music	Provides strings, choral and band classes to grades 4 & 5 and provides release time to grades 4 & 5 teachers. Eliminates block music instruction in grades 4&5.	(18.0)	1,000,000	0	1,000,000
18 Secondary	HS Athletics Co Curricular	Funds coaches stipends for coaching athletics, pays for some equipment plus some busing. Eliminate selected coaching positions in all sports, reduced level of district support.	0.0	420,000	0	420,000
19 Elementary	TLC	Provides mainstreaming and supplemental individualized instruction for targeted students. Eliminates TLC program - 5 teaching positions.	(5.0)	380,000	0	380,000
20 Secondary	Adult Education	Provides free adult education classes that are also utilized by students. Reduce program offerings - maintains core programs (GED, Credit Recovery, etc.)	**	0	647,000	647,000
21 Secondary	Adult Education - Community Ed	Provides fee based education classes to the community. No cuts planned, increased community fee based contribution to general fund.	**	0	210,000	210,000
22 Secondary	Adult Education	The adult education fund currently has \$2,000,000 in reserves. Use reserves to fund ongoing adult ed costs.	0.0	0	40,000	40,000
				0	0	0
<b>Subtotal Expenses</b>			<b>(62.9)</b>	<b>9,179,000</b>	<b>897,000</b>	<b>10,076,000</b>

**Proposed Budget Adjustments/Reductions Fiscal Year 2009/10**

Subdivision	Area	Description	FTE*	Expenditure Reductions	Revenue Increase (Decrease)	Total
<b>PERSONNEL &amp; INSURANCE</b>						
1 Personnel	Efficiency/Streamlining	Staffing reductions (Includes 2.9 FTE TOSA funded through BTSA)	(4.4)	528,000	0	528,000
2 Personnel	Open Positions/Vacancies	Open positions remain unfilled	0.0	0	0	0
			0.0	0	0	0
Subtotal Expenses			(4.4)	528,000	0	528,000
<b>BUDGET SUBCOMMITTEE RECOMMENDATIONS</b>						
<b>EXPENSE</b>						
1 Education	Eliminate Handwriting without Tears.	K-5 Handwriting curriculum. Staff will continue to deliver handwriting instruction but without the purchasing the program/materials.		102,000		102,000
2 Special Ed.	Eliminate Open Positions/Vacancies	Open positions remain unfilled	(1.5)	114,000	0	114,000
3 Education	Restore Block Music	Reinstate Block Music Program	(18.0)	(1,000,000)	0	(1,000,000)
4 Elem/Sec.	Increase class size in grades 4-12 by only 0.5, n	Increase class size in grades 4-12 by only 0.5 (not 1.0), staffing based on 2nd month enrollment.	(18.5)	(1,400,000)	0	(1,400,000)
5 Elem/Sec.	Restore AVID program.	Reinstate AVID program	0.0	(50,000)	0	(50,000)
6 Communications	Elimination of awards, place publications on-line	Employee Awards, Move from printed to on-line publications		100,000	0	100,000
7 CAT Flex	Eliminate Supplemental Hourly Programs.	Capture after school hourly program \$\$, no after school programs offered through general fund.		1,100,000	0	1,100,000
8 CAT Flex	Capture CAL-safe Program funding	Capture ongoing Cal-Safe program money through CAT flexibility, use carry over balance and alternative funding source to maintain program.		196,000	0	196,000
9 Support	Elminiare District support of Connect Ed	No general fund support, site to fund locally		130,000	0	130,000
10 Sites	Reduce resident substitutes.	Reduce resident substitutes from 10.8 FTE to 4.6FTE	(5.4)	80,000	0	80,000
11 Sites	Reduce Classified substitutes	Reduce budget for classified substitutes by 50% (M&O = \$60K, secondary clerical = \$25K)		85,000	0	85,000
12 Special Ed.	Special Ed transportation savings.	Reduced special ed transportation cost through OCDE due to efficiency.		50,000	0	50,000
			0.0	0	0	0
Subtotal Expenses			(43.4)	(493,000)	0	(493,000)

TOTAL REVENUE	0.0	0	(25,000)	(25,000)
TOTAL EXPENSE	(369.3)	22,714,500	2,097,000	24,811,500
GRAND TOTAL	(369.3)	22,714,500	2,072,000	24,786,500

**Proposed Budget Adjustments/Reductions Fiscal Year 2009/10**

Subdivision	Area	Description	FTE*	Expenditure Reductions	Revenue Increase (Decrease)	Total
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Summary

Reductions to identify	25,000,000
Cumulative revenue increase / expense reductions	<u>24,786,500</u>
Reductions remaining	<u><u>213,500</u></u>

Proposed Budget Adjustments/Reductions Fiscal Year 2010/11

Reductions to identify	5,500,000
Cumulative revenue increase / expense reductions	<u>5,500,000</u>
Reductions remaining	<u><u>5,500,000</u></u>

\*FTE figures are estimated.

\*\*Adult Education teachers are hourly exempt employees - no health & welfare benefits.

Teachers on Special Assignments (TOSA)  
Placements and Recommendations

	Last Name	First Name	LocationName	Position	FTE	Seniority	Program Description	08/09 Funding Source	Recommendation	Reduced FTE
1	MCKEON	SARAH	R. H. DANA ELEMENTARY SCHOOL	Res Tchr - Site Level	1	8/22/2005	This position provides instruction for student interventions mandated by NCLB program improvement plans.	Title I (.48) EIA (.52)	1) Keep position	
2	WARD	YESENIA	SAN JUAN ELEMENTARY SCHOOL	Res Tchr - Site Level	1	8/31/2006	This position provides instruction for student interventions mandated by NCLB program improvement plans.	<b>High Priority Schools Grant</b>	1) Eliminate Position (sweep funding)	1.0
3	WEBER	PAMELA	VIEJO ELEMENTARY SCHOOL	Res Tchr - Site Level	0.6	8/29/1997	This position provides instruction for student interventions mandated by NCLB program improvement plans.	Title I	1) Keep position	
4	ACERO-RAMIREZ	TERESA	LAS PALMAS ELEMENTARY SCHOOL	Res Tchr - Site Level	1	7/22/1994	This position provides instruction for student interventions mandated by NCLB program improvement plans.	Site Gift (.3) Title I (.5) EIA (.2)	1) Keep position	
5	CARNEY	TERI	KINOSHITA ELEMENTARY SCHOOL	Res Tchr - Site Level	1	9/21/1998	This position provides instruction for student interventions mandated by NCLB program improvement plans.	<b>High Priority Schools Grant</b>	1) Eliminate Position (sweep funding)	1.0
6	MOORE	COURTNEY	KINOSHITA ELEMENTARY SCHOOL	Res Tchr - Site Level	0.4	8/27/2001	This position provides instruction for student interventions mandated by NCLB program improvement plans.	Title I (.4) <b>High Priority (.6)</b>	1) Eliminate .6 (site funds .4)	0.6
7	MC PHILLIPS	NANCY	ADULT ED	Res Tchr - Adult Ed	1	8/19/2005	Only credentialed teacher to provide training and support to hourly Adult Ed teachers. Also responsible for implementing High School diploma program.	Adult Ed	1) Eliminate Position (investigate alt service delivery model)	1.0
8	BEAUCHAINE	KIMBERLY	ED DIV	Res Tchr - Special Ed	1	9/3/1999	This position provides professional development to support special education teachers with literacy instruction, data collection, and related activities.	Reading First Fed Grant	1) Keep position	
9	CHAMBERLAIN	DAVID	ED DIV	Res Tchr - K-12 Math	1	9/1/1987	Provides ongoing support to teachers and parents in the area of mathematics, including CAHSEE interventions, mathematics placement in middle and high school, text book adoptions, and curriculum alignment.	Profesional Dev Block Grant	1) Keep position	
10	EVANS	LAURA	ED DIV	Res Tchr - Literacy	1	9/2/1994	A portion of this position provides training and assistance to elementary school teachers in the area of literacy instruction and interventions, including intervention classes.	Title II: Teacher Quality (.4) Reading First (.2) <b>Categorical Carryover (.4)</b>	1) Keep position, fund from Reading First Fed Grant	
11	LOVE	ERRIN	ED DIV	Res Tchr - Literacy	1	9/1/1989	This position provides professional development to support special education teachers with literacy instruction, data collection, and related activities.	Reading First SpEd Prof Dev	1) Keep position, fund from Reading First Fed Grant	
12	MICHAEL	CORRIGAN	ED DIV	Res Tchr - Music	0.2	8/29/2007	Provides support for various district music festivals, concerts, and honor groups, including scheduling, rehearsals, and other logisitics.	Arts & Music (.2)	1) Eliminate Position (sweep f	0.2
13	PETERSON	SUSAN	ED DIV	Res Tchr - Sec GATE	0.4	9/2/1988	Conducts training for site GATE coordinators and GATE teachers. Coordinates and administers OLSAT testing for GATE student identification.which identifies GATE students. Responds to parent questions regarding GATE eligibility and instruction.	<b>GATE (.4)</b>	1) Eliminate Position (sweep funding)	0.4
14	ROBINSON	KATIE	ED DIV	Res Tchr - ELM GATE	0.7	8/29/1997	Conducts training for site GATE coordinators and GATE teachers. Coordinates and administers OLSAT testing for GATE student identification.which identifies GATE students. Responds to parent questions regarding GATE eligibility and instruction.	<b>GATE/School Library</b>	1) Eliminate Position (sweep funding)	0.7
15	VOTAVA	CHRISTINE	ED DIV	Res Tchr - Secondary Literacy	0.6	9/4/1998	This position provides training and assistance to middle school teachers in the area of literacy instruction and interventions, including CAHSEE intervention classes.	<b>Categorical carryover (.8333) Teacher Cred (.1667)</b>	1) Eliminate Position (sweep funding)	0.6
16	WALKER	MARIA CRISTI	ED DIV	Res Tchr - EL	1	9/4/1998	This position provides curricular and instructional support to all teachers of English Learners. The state English Language Frameworks require teachers to provide explicit, systematic instruction to ensure English learners acquire English as rapidly and efficiently as possible.	EIA (.8) <b>Teacher Cred (.2)</b>	1) Keep position, fund from EIA	

Teachers on Special Assignments (TOSA)  
Placements and Recommendations

	Last Name	First Name	LocationName	Position	FTE	Seniority	Program Description	08/09 Funding Source	Recommendation	Reduced FTE
17	MACKAY	FRANCES	ED DIV	Res Tchr - EL/BTSA	1	9/4/1998	This position supports curricular and instructional support to all teachers of English Learners. In addition this position supports new elementary teachers in the BTSA program.	EIA (.5) Teacher Cred (.5)	1) Eliminate BTSA portion (keep .5, fund from EIA)	0.5
18	OSIER	CAROLYN	LANGUAGE ASSESSMENT CENTER	Res Tchr - EIA/Indian Ed	1	8/30/2006	This position exists to assess and serve the English Language Learners. State law requires all new EL learners are assessed when enrolling (English and primary language proficiency).	Indian Education (.2) EIA (.8)	1) Keep position	
19	BARRETT	JANET	PERSONNEL SERVICES	Res Tchr - BTSA/PAR/Intern	1	9/5/1978	Assists special education interns and new teachers with credential program requirements as well as on the job coaching. In addition, PAR funds are used to provide support to veteran special education teachers as required by law.	PAR (.5) Alt Cert (.1) Teacher Cred (.4)	1) Eliminate Position (sweep funding)	1.0
20	ROSE	LINDA	PERSONNEL SERVICES	Res Tchr - BTSA/PAR	1	1/13/1975	Position assists new elementary teachers to meet credential program requirements and receive on the job coaching. In addition, PAR funds are used to provide support to veteran elementary teachers as required by law.	PAR (.5) Teacher Cred (.5)	1) Eliminate Position (sweep funding)	1.0
21	VELARDE	VALERIE	SCHOOL READINESS	Res Tchr - Early Childhood	1	9/4/1992	This position oversees early childhood (0-5) initiatives funded through Even Start program.	Even Start (.5) Learning Link (.5)	1) Eliminate Position (reconsider after May election)	1.0
22	BUTLER	SUSAN	SPECIAL EDUCATION	ASSISTIVE TECHNOLOGY	1	9/3/1999	This position provides mandated IEP services to students with special needs.	Special Ed (7xx)	1) Keep position, but analyze services/needs in 2009/10	
23	CARMICHAEL	LORI	SPECIAL EDUCATION	ASSISTIVE TECHNOLOGY	1	8/30/2002	This position provides mandated IEP services to students with special needs.	Special Ed (7xx)	1) Keep position, but analyze services/needs in 2009/10	
24	MADRID	ANN	SPECIAL EDUCATION	Res Tchr - Sp Ed Literacy	1	9/6/2001	This position provides mandated IEP literacy services to students with special needs.	Special Ed (7xx)	1) Keep position	
25	MEISSNER	ANDREA	SPECIAL EDUCATION	ASSISTIVE TECHNOLOGY	1	9/3/1993	This position provides mandated IEP services to students with special needs.	Special Ed (7xx)	1) Keep position, but analyze services/needs in 2009/10	
26	OPEN	POSITION	SPECIAL EDUCATION	Res Tchr - Inclusion Specialist	1		This position would replace Maxine Markley (retire 1/09) to provide support regular and special education staff to work with autistic students.	Special Ed (7xx)	1) Keep position	
27	CAMERON	BONNIE	TIS	Res Tchr - TIS	1	8/29/1997	This position directly supports activities contained within a federally-funded Educational Enhancement Technology Training (EETT) grant. Provides training to teachers in multiple grades to expand the use of technology in the area of writing. The full grant concludes at the end of the 2009/10 school year.	Title II: EETT	1) Eliminate position	1.0
28	GHOTBI	MARY	TIS	Res Tchr - TIS	1	8/23/2004	This position directly supports activities contained within a federally-funded Educational Enhancement Technology Training (EETT) grant. Provides training to teachers in multiple grades to expand the use of technology in the area of writing. The full grant concludes at the end of the 2009/10 school year.	Title II EETT Competitive (366)	1) Eliminate position	1.0
29	KATHY	BARI	TIS	Res Tchr - TIS	1	8/30/1991	This position directly supports activities contained within a federally-funded Educational Enhancement Technology Training (EETT) grant. Provides training to teachers in multiple grades to expand the use of technology in the area of writing. The full grant concludes at the end of the 2009/10 school year.	Title II: EETT	1) Keep .4 position to complete final year in the Federal EETT grant	0.6
					<b>26</b>				<b>Total</b>	<b>11.6</b>

Vendor #	Vendor Name	Vendor Services	Paid to Date	Notes
4713	CA WEEKLY EXPLORER INC	School Presentation	3,630.00	PTA Funded
6593	COMMUNITY SERV PROGRAM	Bilingual Counseling Program	64,125.00	Service provided/funded through grants.
19273	ORRICK HERRINGTON SUTCLIFF	IRS Tax consulting - TRAN audit	15,307.51	
22145	IMAGINATION MACHINE	School Performance	5,645.00	
30080	ART MASTERS INC	School Presentations/Art	?	PTA Funded
39586	DISCOVERY SCIENCE CENTER	School Trips/Presentations	1,021.25	
44206	BEYER, DR PATRICIA	Grant Evaluator	6,380.00	
49585	NEWPORT LANG/SPEECH/AUDIO	Special Education Student Services	48.96	
66570	ORANGE COUNTY DEPT OF EDUCATION	District Support for Programs/ Workshops/Trainings	32,144.81	Includes Special Ed. transportation costs and school site field trips (gift funded).
73171	DORES PHD, PAUL ALAN	Special Education Autism Training/Eval.	24,999.00	Will reduce hours allocated for 2009/10.
101499	CITY OF SANTA ANA	School Presentations/Zoomobile	390.00	
102353	PEPPERDINE UNIVERSITY	Middle School Mental Health Services	19,168.15	The District was awarded the SS/HS grant which brings in approx. 1.7 million per year. Half of this award must be spent on mental health services. The Pepperdine Counselors were written into the grant to give additional mental health support to middle school children. The District can not spend this money on anything else.
102837	YMCA CAPISTRANO BEACH CITY	After School Program at Sites	51,225.32	
103235	ORANGE COUNTY SHERIFF DEPT	SMART Team Law Enforcement Services	275,919.79	
104134	ORANGE COUNTY PERFORMING	School Assembly	14,375.00	
104710	YMCA OF ORANGE COUNTY	After School Programs/Child Care at Sites	43,840.85	Paid for through grants, no general fund impact.
106119	PROFESSIONAL TUTORS OF AMERICA	Student Tutoring - PI Schools/Indian Ed.	8,201.25	Will no longer be funded. Was funded because of alternative to higher transportation costs
110020	MEET THE MASTERS	School Presentations/Art	57,121.90	PTA Funded
112974	COMPLETE DRUG & DNA TESTING	Drug Testing	6,490.00	

Vendor #	Vendor Name	Vendor Services	Paid to Date	Notes
112996	DEAFINITELY PROFESSIONAL	Spec. Ed. Deaf and Hard of Hearing Interpreting	15,000.00	
114632	WEISS MD, DR SIDNEY	Special Education - Vision	1,140.00	
114749	T DAVIS & ASSOCIATES INC	Investigative/Security Services	30,667.20	Provides investigative services for both compliance (UCP) and non compliance issues such as employee disputes or allegation of improper teacher to student behavior (e.g. grabbing). Under the law and various Board Policies investigations must be conducted by someone. Mr. Davis also provides additional security at Board meetings and assists with crowd control during contentious events.
114772	STEIN, CHRISTINE E	Language Intervention/Speech	3,680.00	
115947	KRANTZ, TRICIA ELIZABETH	Counseling Services at Family Resource Ctr	24,900.00	Safe Schools Healthy Students Grant.
115957	MAXIM HEALTHCARE SERVICES	Special Education - LVN Health Care Services	4,828.50	
116056	DONNA O'NEIL LAND CONSERVA	School Site Trips	200.00	
116356	EXCEPTIONAL EDUCATION SERV	Special Education - Traumatic Brain Injury	4,152.36	
116359	LEVIN, DR EUGENE	Special Ed. Occupational/Physical Therapy	350.90	
116368	FARRAND PT, RAMONA	Special Education - Physical Therapy	12,988.00	Will not use 2009-10.
116953	OWEN, JEFFREY S	Special Education - Psychoeducational Assessment	20,885.00	This is required by law; rates are frozen by Orange County SELPA in annual bidding process
117680	CAL SCHOOL MANAGEMENT GRG	E-Rate/Cost Recovery	1,333.00	
118559	CRARY, BRENDA	Counseling Services	26,760.00	Safe Schools Healthy Students Grant.
119648	CAMPCO	After School Program at Sites	75,194.00	Las Palmas ASES - Prop 49 - Grant Requirement to use outside after school provider
119799	MENDE PSY.D, SYLVIA	Special Education - IBI support/Autism	38,802.75	Will reduce hours in 2009-10.
120723	MCLANE-SEIDLER, LOUISA	Teen Assertiveness Training	1,050.00	
121060	RIPLEY, ANN	Special Education - Physical Therapy	19,350.00	This is required per IEPs; rates are frozen by Orange County SELPA in annual bidding process.



Vendor #	Vendor Name	Vendor Services	Paid to Date	Notes
121969	ACTION LEARNING SYSTEMS INC	Staff Development/Lesson Development/NCLB	35,000.00	
122621	SZEFTEL MD, ROXY	Special Education - Medical Consultation	3,500.00	
122659	VOGEL, JANE R	Special Education - Vision	3,333.00	
122843	YMCA	After School Programs at Sites	7,000.00	The YMCA of Orange County will be eliminated for next year. They provide child care for students who elected to change schools due to the PI status of the home school. It was cheaper by far to pay YMCA rather than add additional bus routes to bring kindergartners home mid-day.
122917	BACK TO NATIVES RESTORATION	School Site Curriculum Alignment	1,650.00	
122981	DAVIES, CINDY	Healthy Kids Training	300.00	
123271	PEPPERDINE UNIVERSITY GSEP	Counselor Interns. Alternatives to Suspension Program	93,192.51	Grant Funded.
123406	DUMBELL MAN FITNESS EQUIPM	Equipment Repair	175.00	
123541	PENWARDEN, BARBARA	Special Education - Braille Transcription	810.00	
123542	CROMWELL, PATRICIA	Special Education - Braille Transcription	10,552.50	Rates are frozen by Orange County SELPA in annual rate evaluation.
123678	LEISURE CARE	Special Education - Health Care Services	6,631.00	This is required by law; rates are frozen by OC SELPA in annual bidding process.
140080	STIKA PH.D., CARREN J.	Special Education Psychoeducational Evaluation	512.60	
140115	PYSZ, DANEEN	School Site Math Tutoring	760.00	
140330	4 ADMINISTRATORS	In House Legal Counsel Recruitment	15,000.00	This recruitment already occurred last fall. There is no future plans to use 4 Administrators for additional administrator recruitments.
140552	CENTER FOR GRANTS & EVALUA	Grant Evaluation and Support	27,880.00	Have staff write grant, if awarded, staff to get incentive, (1% or 1/2% of grant amount)
141486	KENAN, DR. JOSEPH	Special Education Translation & Neuropsychological Eval.	27,965.50	This is required by law; will reduce consulting hours in 2009/10.

Vendor #	Vendor Name	Vendor Services	Paid to Date	Notes
141586	LANGUAGE NETWORK	Special Education - Translation/Interpreting	619.37	
141658	BALADA, FRANCESCA	Parent/Child Behavior Intervention	825.00	
141812	COOL STUFF MEDIA INC	School Assembly	3,500.00	PTA Funded
142359	SALOMONE, ANGELA	Parent/Child School Readiness	1,000.00	
142417	GOODWILL SOLAC/LINKS	Spec. Ed. Deaf and Hard of Hearing Interpreting	1,500.00	
142425	SIEBENLAR, DENNIS	Workshop for Music Evaluation	200.00	
142427	ZANUTTO, DAN	Workshop/Block Music Assessment	200.00	
142430	CONNECTING AUTHORS	School Assembly	650.00	
142860	PRIMARY FOCUS	School Site Assemblies	100.00	
	Total Vendors Paid to Date		1,154,171.98	



# March 2009 Budget Calendar

Sun	Mon	Tue	Wed	Thu	Fri	Sat
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>8</b>	<b>9</b> Board Meeting	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
		<div style="border: 1px solid black; padding: 2px; display: inline-block;">Staff to develop list of proposed cuts.</div>				
<b>15</b>	<b>16</b> Cabinet - Review of potential cuts. \$25M Identified	<b>17</b> Cabinet - Continued discussion & review.	<b>18</b> Cabinet - Formulation of draft list \$25M.	<b>19</b> Dep. Sups. - Completion of draft list for presentation to the BOT, agenda item.	<b>20</b> Board Sec. - Post agenda. Draft presentation & back up material to BOT.	<b>21</b>
		<div style="border: 1px solid black; padding: 2px; display: inline-block;">School Services CAT Review</div>				
<b>22</b>	<b>23</b> Bus. Services - Refine & finalize presentation materials.	<b>24</b> Board Meeting - Present & review initial recommendation w/ BOT.	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
<div style="border: 1px solid black; padding: 2px;">2008/09 Categorical Flexibility - Public Hearing and BOT Action.</div>			<div style="border: 1px solid black; padding: 2px; display: inline-block;">Staff to incorporate BOT feedback and revise recommendation as necessary. Begin formulating 2010/11 cut list (\$10M).</div>			
<b>29</b>	<b>30</b> Dep. Sups. - Completion of <u>final</u> list for presentation to the BOT, agenda item.	<b>31</b> Board Sec. - Post agenda. Draft presentation & back up material to BOT.				



# April 2009 Budget Calendar

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
	Quantify amount of cuts for 2010/11 (~\$5.5M).		Bus. Services - Refine & finalize presentation materials. Draft list for 2010/11.	Board Meeting - Present & review <u>final</u> recommendation w/ BOT.	Agenda backup to Board Secretary for 4/13 meeting.	
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
	Cabinet - Development and discussion of 2010/11 cuts \$5.5M. Staff - Refine and revise 2009/10 cuts based on BOT direction.				Revised backup materials sent to BOT for 4/13 meeting.	
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
	Board Meeting – Approval of 2009/10 cuts. Present draft list of 2010/11 cuts.	Cabinet & Staff - Review and refine 2010/11 cuts based on BOT direction. Review draft list of 2010/11 cuts with Budget Subcommittee.			School Services CAT Review Phase II	
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
	Further review and refinement of 2010/11 cuts with input from Budget Subcommittee.					
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>		
	Prepare agenda item for May 4th Board Meeting - 2010/11 recommended cuts.					



# May 2009 Budget Calendar

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
					1	2	
3	4 Board Sec. - Post agenda. With recommended 2010/11 cuts.	5	6	7	8	9	
10	11 Board Meeting - Present & review 2010/11 cut recommendation.	12 Staff - Refine and revise 2010/11 cuts based on BOT direction. 2010/11 cuts incorporated into multi-year projection for presentation to BOT with 2009/10 budget adoption on June 8th.		13	14	15	16
17	18	19 Special Election	20	21	22	23	
24	25 Memorial Day	26	27	28	29	30	



# June 2009 Budget Calendar

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b> School Services of California Workshop	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b> Board Meeting Draft Budget Presentation	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	<b>22</b> Board Meeting Final Budget Adoption	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>				