

SOUTH PASADENA

UNIFIED SCHOOL  
DISTRICT

2008/2009 ADOPTED  
BUDGET

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**SOUTH PASADENA UNIFIED SCHOOL DISTRICT  
2008/2009 ADOPTED BUDGET**

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**GOVERNING BOARD FOR THE South Pasadena UNIFIED SCHOOL  
DISTRICT**

President:	Mr. Don Eggleston
Clerk:	Mrs. Elisabeth Eilers
Member:	Ms. Kris Betta Calvin
Member:	Mr. Joseph Loo
Member:	Dr. Richard Sonner

## **I. INTRODUCTION**

### **STRATEGIC PLANNING**

The Governing Board approved the district's strategic planning on December 11, 2007. The process included receiving input and review from the board, community and parent groups, employee groups and administrators, and students under the direction of Dr. Jennifer Jeffries. The following excerpts provide the framework of the decisions made as part of the budget process to align with our plan.

#### **VISION**

*(the best future state for SPUSD students)*

Our students reach their individual potential by developing intellectual abilities, emotional maturity, unique talents, love of learning and responsibility for their own learning. They confidently participate in the complex, global environment.

## **MISSION**

*(what the District will do to attain the vision)*

The South Pasadena Unified School district will provide:

- ★ Challenging, rigorous and relevant curriculum that prepares students for college and the world of work.
- ★ Formative experiences that develop the physical, social, emotional, ethical, linguistic, creative and cognitive pathways of learning.
- ★ A commitment to recognizing and valuing the abilities of all students and providing them the encouragement to reach their full potential.
- ★ Effective teaching in an environment that is intellectually stimulating, as well as physically and emotionally safe for students and adults.
- ★ Qualified, caring and motivated adults who are inspiring and encouraging.
- ★ A professional environment that attracts supports and retains the highest quality professionals in every position in the District.

## **CORE VALUES**

*(underlying beliefs)*

- ★ All students can learn.
- ★ Parent and family involvement in the student's education is critical to the success of students, of individual schools, and of the district as a whole.
- ★ Building confidence and character are equally important to academic achievement.
- ★ Mutually respectful relationships are essential in a diverse organization and community.
- ★ Clear communication between administrators, teachers, parents, students and the community is essential to building trust.
- ★ Timely and appropriate responsiveness to students, parents and families is essential.
- ★ The work of all employees is indispensable to the well-being and success of students

## **OPERATING PRINCIPLES**

### **(agreements to guide SPUSD professional work)**

- ★ We use evidence to focus on results.
- ★ We act ethically and with integrity, and treat everyone with courtesy and respect.
- ★ The equitable and equal distribution of resources (time, expertise and revenue) is considered during the decision making process.
- ★ The boundaries defining organizational roles and responsibilities are clearly delineated and honored.
- ★ Individual and team accountability is indispensable to our work and is supported through the evaluation process with clearly defined and achievable goals.
- ★ We confer and collaborate with our community partners on issues of mutual interest.
- ★ We provide efficient and effective services.
- ★ Professional development focused on district priorities is offered in a systematic and timely manner to all employees.

## **GOALS 2007-2010**

### *(accomplishments to be achieved to advance the vision)*

- ★ Curriculum Goals Expand the use of instructional strategies to increase relevance of the curriculum and encourage the student's active engagement in and love for learning.
- ★ Differentiate instruction in order to respond to individual student instructional levels.
- ★ Expand and refine the K-12 writing program that develops age appropriate skills and attitudes, provides meaningful feedback to all students and integrates writing across the curriculum.
- ★ Support the implementation of the renewed K-12 science program, in coordination with the math program, to increase scientific literacy and the application of science in everyday life.
- ★ Develop a research - and evidenced-based homework policy and grade level guidelines.
- ★ Identify and deliver performing and visual arts experiences that develop individual talents and creativity, engage the imagination, and encourage an appreciation for the arts.

- ★ Expand world language experiences for students who desire to gain proficiency in speaking, reading and writing a language other than English.
- ★ Provide opportunities throughout the curriculum to support students in being competent and confident when taking assessments. Professional Development Goals
- ★ Develop a K-12 collaborative approach to guidance and counseling.
- ★ Establish a systematic professional development program for all employee groups, addressing identified key priority areas.
- ★ Provide multiple learning opportunities to strengthen the professional performance of all employees.
- ★ Develop internship opportunities with local academic/research organizations to enhance the teachers' curriculum development.
- ★ Strengthen teacher's skills and knowledge through regional, data-driven collaborations among K-12, and higher educational institutions.

### **TECHNOLOGY GOAL**

- ★ Implement the District Technology Plan to improve accessibility, reliability, technical assistance, skill acquisition and professional development.

### **ROLES AND RESPONSIBILITIES GOALS**

- ★ Develop protocols and agreements that delineate the roles and responsibilities for site administrators, district level administrators, teachers and staff.
- ★ Engage in inclusive decision making in order to involve stakeholders in shaping the future of the District.

## **BUDGET APPROVAL AND ADOPTION**

Pursuant to Education Code § 42127(a)(2) South Pasadena Unified School District staff has prepared a budget to present to the Governing Board and allowing for a public hearing on the public budget prior to adoption. This budget provides an estimate of the conclusion of the current year budget and the projected budget for the new year. The budget is also made available for public inspection and a copy of the General Fund along with the narrative accompanying the budget that tells the story is posted on the district's business office web page. This budget has been proposed based on current information from the California Governor's May Revise information with anecdotal information provided through School Services of California for additional clarity. The budget must be presented in the required state format which interfaces with the financial system unfortunately not a seamless process. We continue to strive to encompass into our every day business life the need to utilize a system and understand how it functions in our professional work environment at multiple levels. The budget will be filed with the County Superintendent of Schools after approval for their review and assessment which much conclude by August 15<sup>th</sup>.

The Los Angeles County Office of Education (LACOE) upon receipt will examine the adopted budget to determine whether it complies with the standards and criteria adopted by the state board pursuant to Education Code §33127. LAOCE will also make their independent determination if the district can meet its financial obligations during the fiscal year and is consistent with a financial plan to satisfy its multi- year financial commitments.

Pursuant to Education Code §42127(i)(4) the district must provide revisions in revenues and expenditures that have been made to the budget to reflect the funding made available by the Budget Act signed by the Governor within forty-five days.

Staff will continue to work through the year-end process to formally close the books for 2007/08 thus updating the Board with the unaudited actuals by September 15<sup>th</sup>. These unaudited actuals and resulting back-up documentation will be reviewed by our independent auditors, Nigro Nigro & White with a follow-up report to be completed no later than December 15<sup>th</sup>. Any adjustment to the financial statements as a result of the audit will be included into the current year financials and reported out through the normal budget process.

## **ADDITIONAL INTERIM REPORTING REQUIREMENTS FOR 2008/2009 FISCAL YEAR**

Pursuant to Education Code (EC) Sections 35035(g), 42130, and 42131, a school district's Governing Board is required to certify at least twice a year about their ability to meet its financial obligations for the remainder of that fiscal year and for the two subsequent fiscal years. These reporting periods are designated as within forty-five days following October 31<sup>st</sup> and January 31<sup>st</sup>. If a school district files a certification that is less than positive, a third report is required within forty-five days following April 30<sup>th</sup>.

The certifications filed by a Governing Board are named positive, qualified, and negative. It should be noted that a County Office of Education has the right through the Education Code to render a different opinion and downgrade the certification based on the budgetary document submitted and subsequent discussions with the district. Each one has been identified below:

A positive certification shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

A qualified certification shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

A negative certification shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

## **ACCOUNT CODE STRUCTURES**

The budget is made up of multiple account strings that follow the California State Accounting Manual for the Standardized Account Code Structure. The components of each string include:

- Fund: A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.
- Resource: This code is used to classify revenues and resulting expenditures in accordance with restrictions or special reporting requirements planned on districts by law, regulation or special agreements.
- Goal: The goal field defines an objective or a set of objectives for the district. The easiest way to look at this is to understand what is the instructional setting or who is receiving services.
- Function: The function field describes the general operational area in the district or related activities. The function describes the activities or services performed in order to accomplish a set of objectives or goal.
- Object: The object classifies expenditures according to the type of items purchased or services obtained.
- Location: The location field designates a specific, physical school or department.

The different components must pass validation checks in the way the different components are used together so we must question and research those uncommon occurrences as well as reoccurring for clarification before expending funds. In addition, it is imperative that we maintain current training protocols with staff to become more aware of changes and why and

read and attend meetings to stay involved in the state changes and the way these changes will impact the districts past operation year to year. We are a customer service organization and fail to make an honest statement that it is not convenient at the current time due to deadlines.

## **CRITERIA AND STANDARDS**

The budget includes an analysis called the Criteria and Standards which provides a detailed comparison of multi-year budgetary components. The criteria objective is set to meet or not meet state specified criterion. Each component then shows up on the signature certification page of the budget. Information had to be manually loaded in some areas to complete the process. These criteria are included on the certification page of the budget reflecting the areas met or not met. Explanations for the areas not met are included in the actual document at the end of the budget packet. The areas reviewed are:

1. CRITERION: Average Daily Attendance
  - a. Calculating the District's ADA variances
  - b. Comparison of District ADA to state standard
2. CRITERION: Enrollment
  - a. Calculating the District Enrollment variances
  - b. Comparison of District Enrollment to the state standard
3. CRITERION: ADA to Enrollment
  - a. Calculating the District's Historical ADA to Enrollment ratio standard
  - b. Calculating the District's Projected ADA to Enrollment
  - c. Comparison of District ADA to Enrollment Ratio
4. CRITERION: Revenue Limit
  - a. Calculating the District's Revenue Limit Standard
  - b. Alternate Revenue Limit Standard by property taxes
  - c. Calculating the District's Projected Change in Revenue Limit
  - d. Comparison of District Revenue Limit to the Standard
5. CRITERION: Salaries and Benefits
  - a. Calculating District's Historical Average ratio of salaries and benefits to general fund expenditure totals
  - b. Calculating District's Projected Average ratio of salaries and benefits to general fund expenditure totals
6. CRITERION: Other Revenue and Expenditures
  - a. Calculating the District's Change by Major Object Category
  - b. Comparison of District Other Revenues and Expenditures to be the Standard
7. CRITERION: Facilities Maintenance
  - a. Determining the District's Compliance with the Contribution Requirement for Deferred Maintenance
  - b. Determining the District's Compliance with Contribution Requirement for ongoing routine maintenance account (RNA)
8. CRITERION: Deficit Spending
  - a. Calculating the District's Deficit Spending Percentages
  - b. Comparison of District Deficit Spending to the Standard

9. CRITERION: Fund Balance
  - a. Calculating the District's Unrestricted General Fund Beginning Balance Percentages
  - b. Calculating the District's Unrestricted General Fund Beginning Fund Balance to standard
10. CRITERION: Reserves
  - a. Calculating the District's Special Education Pass through; NOT APPLICABLE
  - b. Calculating the District's Reserve Standard
  - c. Calculating the District's Budgeted Reserve Amount
  - d. Comparison of District Reserves to the Standard

## **SUPPLEMENTAL INFORMATION**

1. Contingent Liabilities – NOT APPLICABLE
2. Use of One-time Revenues
3. Use of Ongoing Revenues for One-time Expenditures
4. Contingent Revenues
5. Contributions
  - a. Identification of District's Projected Contributions, Transfers, and Capital Projects impacting General Fund
  - b. Status of District's Projected Contributions, Transfers, and Capital Projects
6. Long Term Commitments
  - a. Identification of the District's Long –term commitments
  - b. Calculating the District's Change in Revenues
  - c. Comparison of the District's Long-term commitments to revenues
7. Unfunded Liabilities
  - a. Identification of the District's Estimated Unfunded Liability for Post-employment Benefits
  - b. Identification of the District's Unfunded Liability for Self-insured benefits – NOT APPLICABLE
8. Status of Labor Agreements
  - a. Cost Analysis of District's Labor Agreement – Certificated
  - b. Cost Analysis of District's Labor Agreement – Classified
  - c. Cost Analysis of District's Labor Agreement – Management and Confidential

## **ADDITIONAL FISCAL INDICATORS**

1. Cashflow analysis, is it negative?
2. Personnel Position Control, is there one?
3. Declining Enrollment, is district experiencing?
4. Charter Schools, any new one in district affecting districts ADA
5. Bargaining Unit impacts based on salary increases projected to exceed state cost of living allowance
6. Does district have capped benefits?
7. Is District independent of LACOE financial system
8. Any fiscal distress indicators

9. Any personnel changes in last 12 months for Superintendent or Chief Business Official

## **REVENUES**

### **BUDGET ASSUMPTIONS**

We are using the 2008/2009 May revised information for proposed projections and additional supplemental information based on School Services and Los Angeles County budget assumptions to serve as our basis (cornerstone) of our financial budgets and projections. The update on the state budget was addressed in Mid May and was presented to the Governing Board on June 10th.

The assumptions used include the following by category:

#### **Revenue Limit Funding**

- Cost of Living (cola) for 2007/2008 was 4.53% (\$252) with estimates of a cola of 5.66% with a 5.357% deficit for 2008/2009, and 4.83% with a continued 5.36% deficit for 2009/10 and a projected cola of 2.7% with a projected deficit at 5.36%.
- There is no equalization aid included for 2007/2008 and beyond.
- Districts experiencing declining enrollment and resulting attendance revenue limit ADA will be funded on prior year ADA or current whichever is greater. Our P-1 attendance (as of December 2007) reflected a reduction of 50 ADA from prior year. The 2007/2008 district budgets have included the prior year ADA for a budget revenue amount. The district does anticipate an increase by P-2 based on the increase in enrollment since CBED (October 2007) by 91 students. In addition the district's budget enhancement plan adopted by the board in March, 2008 included increasing our attendance by 1% to 98.3% for the budget year with communication, enforcement of attendance through the School Attendance Review Board process at all levels
- The Public Employees' Retirement System (PERS) Reduction Buyout is projected at 14.5% of the 2007/2008 Reduction amount and continues forward in other years. ROP programs are excluded from the buy-out. This means we reduce our calculation made for PERS Reduction by 16%, which is reflected as a deduction to our revenue limit dollars.

#### **Reserve for Economic Uncertainties**

Districts our size are required to maintain a 3% reserve for economic uncertainties. The South Pasadena Unified School District took formal action to increase that amount annually by \$25,000 until we are at a 4% reserve in June, 2006. This equates to approximately .08% per year of an increase. This is based

on the total expenditures plus transfers out and uses for both the restricted and unrestricted resources of the general fund.

As part of the 2008/2009 budget cycle district have the ability to reduce this reduction to a lower level but with the understanding that the amount must be brought up to the required level in two years. The budget will maintain the recommended reserve level plus the district's enhancement.

### **Routine Restricted Maintenance**

SPUSD has participated in the School Facility program which requires a contribution of 3% of total General Fund expenditures and other financing sources used (restricted and unrestricted) as reflected in the district's adopted budget. For the 2008/2009 district's have been given the option to reduce that level to 2% to recognize there will be no ½% match requirement to deferred maintenance in 2008/2009, staff recommends we reduce the contribution to 2 ½% to maintain our facilities and not fall behind.

### **Deferred Maintenance**

The district contribution and anticipated match from the state is ½ % (one half of one percent) of the budget, which is taken from the Routine Restricted Maintenance Account. Our current contribution is \$179,155 and the district is using \$40,000 of the unmatched amount to go toward the contribution amount for the 2007/2008 year. All work completed under the Deferred Maintenance funding must be outlined and addressed on the board approved five-year plan. A new plan is being adopted at the board meeting on 6/24/08.

### **Federal Revenue**

- The district has not included any carryover amounts in the federal revenue projections
- The district has estimated receiving 90% of revenue allocation from the prior year as a safeguard
- District programs include
  - Special Education allocations for
    - IDEA K-12
    - IDEA Pre-School
    - Workability I
  - Vocational Programs ( Carl Perkins)
  - Title 1 – Basic Grant
  - Title 2 – Teacher Quality
  - Title 3 – No funding for Immigrant Education for 2007/08 is expected (resource 4201)
  - Title 3 – Limited English Proficiency
  - Title 4 – Drug-Free Schools
  - Title 5 – Innovative Education

- The district also receives a small payment toward testing services for AP testing for students qualifying for free and reduced meals

## State Revenue

State programs will be funded with a reduction of 6.5% for the budget year. Some details are included below:

- Lottery Revenue
  - Unrestricted at \$115/ADA (final year end)
  - Restricted at \$16.50 – limited for instructional materials (Proposition 20)
- Class Size Reduction
  - Grades K-3 with limit of 20:1 is \$1,002 per enrolled student on average from start of school through April 15<sup>th</sup>. This amount includes the deficit
  - Morgan Hart, Grade 9, English, is \$190 per enrolled student
- Mandated Cost will be budgeted as funds are received since mandates are not included in the estimate revenue and highly subject to audit. No reimbursement is proposed for the budget year.
- Other programs covered under state funding:
  - Community based Tutoring grant
  - English Language Acquisition Program
  - Tobacco Use prevention Education
  - Arts and Music Block Grant
  - Targeted Instruction Improvement Block Grant
    - School Improvement and Economic Impact aid
    - From old Supplemental Grant allocation
  - Professional Development Block Grant
    - Based on adding 3 days to teacher contract days for staff development
  - School and Library improvement Block Grant
  - CAHSEE Intensive Instruction and Services
  - Economic Impact Aid (Limited English Proficient)
  - Instructional materials Realignment IMFRP
    - @ \$65 per prior year CBED
  - Gifted and Talented
  - School Safety (Carl Washington) grant
  - Transportation
    - Home to School
    - Special Education for severely disabled and orthopedically impaired

Staff has made the assumption that funds will be exhausted for the 2007/2008 estimated ending balance to make the year end close out process easier to address expected revenue amounts. Any adjustment will be addressed at the 2007/2008 unaudited budget in September 2008.

## **Local Revenue**

- Included is a change in accounting for dedicated donations from unrestricted to restricted resources to better track and to make sure that expenditures meet compliance for funds received for specific purposes. These include letters of intent for positions funded. The board received a verbal report from SPEF at the 6/10/08 board meeting to continue with expenditures but to allow flexibility to meet district needs. The board has also accepted the PTA letters of intent in June 2008.
- South Pasadena Education Foundation
- Parent Teacher Association
  - Arroyo Vista
  - Marengo
  - Monterey Hills
- Other local funds/donations received will be budgeted upon receipt and board acceptance with designated budget revision as part of acceptance. These are tracked using unrestricted resources.
- Interest from cash in county treasury at \$300,000

## **EXPENDITURES**

### **Salary and Benefits Assumptions**

The district has contract language with Teachers of South Pasadena (TASP) addressing work load and class size for budget purposes at 32:1 and class maximum at 36:1. The contract was adjusted by a temporary Memorandum of Understanding (MOU) in 2007/2008 and 2008/2009 to raise the ratio for budget operations to 34:1 (based on estimated fiscal issues). The board has taken action for a salary increase for TASP at their June 24, 2008 board meeting amounting to 3.7% salary schedule increase with a .44% adjustment for longevity.

In addition, district and secondary administrators have worked closely to identify the correct formulas to use in estimating the teacher count (FTE) necessary for the upcoming school year. Regular classroom teachers are factored in by section count converted to FTE and staff funded by restricted programs are added in afterwards.

Payment of extra pay assignments and coaching stipends has been included in the budget based on the established schedules. Staff is paid a percentage of Step 1 Column 1 of the teacher contract for their services. These include Athletic Director, ASB Director, Class Advisors, Band, Department Chairs, Advanced Placement stipends, all sports coaching, and Outdoor Education stipends

Step and column estimates have been included and are estimated at 1 % increase. The retirement of six teachers in June, 2008 will result in a slight reduction of salary for 2008/2009.

The negotiated increase for 0708 for California School Employees Association (CSEA) has been adjusted by a “me too” clause to 4.14% annual change in the salary schedule. They had been awarded an earlier settlement of 2.6% for the CPI rate in the fall, 2007.

The district is also calculating the classified salaries as a percent of a full-time equivalent to allow for monthly payments for the 2007/08 year and beyond instead of hourly. Step increases are also included in the estimated but and are roughly a 1.25% increase over prior year.

Reductions to budget include reducing the following salary accounts per the board adopted enhancement/reduction approved list:

- |  |          |
|--|----------|
| 1. Eliminate the use of subs in non crucial positions  | \$10,000 |
| 2. Reduction of Special Ed staff due to program        | \$65,000 |
| 3. Eliminate Saturday School costs unless cost neutral | \$50,000 |

Categorical program budgets have been budgeted as expenses going into the budget year instead of projecting salary to allow the business office to align the budgets to meet the administrator requests with School Site Council authorization. Rolling budgets forward prior to approval has been problematic in the volume of line items and this will allow the sites to allocate their funding for salary tied in the correct category to meet all compliance areas and have a clean account record. This is one reason there is a major reduction in the salary and benefit costs for Benefits have been continued at the current levels with the exception of Public Employees Retirement System and PERS Reduction amount. Between the two the maximum cost is 13.02% and annually these amounts switch around slightly. We are using 9.428% for PERS and 3.592 for PERS Reduction.

Other rates based on salary gross paid are:

- STRS @ 8.25%
- OASDI @ 6.2%
- Medicare @ 1.45%
- SUI at .3% up from .05%
- Worker's Comp at 2.66%
- PERS/PERS Reduction at a total of 13.02%

An estimated annual increase (4%) for health costs is included. Our health plan year runs January through December the annual increase allows for more flexibility. The CAL PERS rates reflect a 7.5% increase beginning January, 2009. The district pays \$9,813 per year based on FTE for the employee and one dependent. This includes medical, dental, vision, and life. Restructuring the dental benefit is included in this budget increase to be funded from enforcement of prorated benefit cost allocations and those who turn-down coverage.

The district has moved the cost of paying retirement health benefits for those retirees not reaching age 65. In the past these costs have reflected as an expense in the health benefit area continues to pay all retiree related costs for health to our retiree benefit fund. The district is requesting an actuarial study be completed for benefit exposure as required under GASB 45 for the 2008/2009 fiscal year for a district our size.

## **Books and Supplies**

- One time expenditures from last year have been removed from the budget.
- School sites have received an allocation of funds based on estimated student enrollment for 2008/2009 for their discretionary spending.
- Elementary Schools @ \$55
- Middle School @ \$65
- High School @ \$75
- Expenditures for other district operations remain constant.
- A reduction of 8% in books and supplies will be factored in as far away from schools as possible as part of our budget enhancement and reductions approved in March, 2008.
- Incorporated in the budget is purchase of technology equipment for moving forward with “agenda on line” to reduce paper consumption costs. Board approved on 6/10/08.

### **Other Services**

- Membership costs have been adjusted to actual board approved participation amounts.
- Service fee for “agenda on line” has been included per board approval on 6/10/08.
- Insurance for liability, property, and vehicle coverage has been increased to reflect current estimates. District will use option to use credit to pay down premium for one year at a savings of \$30,000; also projected a slight increase for the year.
- Utility rates have been adjusted for volume usages and fee structures.
- Planned repairs, agreements, have been included in the budget.
- Other services have been estimated by type and for projected consultant needs.
  - Legal, board election, contracts for county services, special consultants
- Adjustments for communications for phone and postage have been adjusted for current estimates.
- A reduction of 8% in other services will be factored in as far away from schools as possible as part of our budget enhancement and reductions approved in March 2008.
- Reduce contribution to the City for crossing guard payment at \$25,000; reduced athletic transportation cost by \$50,000 as possible as part of our budget enhancement and reductions approved in March 2008.

### **Capital Outlay**

- No capital outlay has been budgeted

### **Other Outgo**

- Increase in tuition costs paid to other districts and county programs for excess cost will increase in the budget year because we had a credit for the budget year we applied.

- Staff is reviewing the direct support charges between categorical programs to be in compliance with program requirements and to maintain fiscal solvency for each resource as much as possible by charging for all services allowed. Staff uses 3% for indirect cost and 12% for administrative costs.

## **Transfers Out and Other Sources**

Staff continues to monitor all contributions for encroachment on General fund

- Routine Maintenance for 2 ½ % of General Fund expenditures is required; Contribution amount is \$860,000
- Special Education contribution is necessary to meet program needs of our children with special needs. Additional cost is \$1,779,763.
  - Local programs for pre-school and K-12
  - Non Public School Placement
  - Out of State Placement
- School Security Officials are not fully funded from grant for grades 7-12; Additional cost is \$38,638
- Transportation provided under regular home to school for special education encroaches by \$42,368 and for severely disabled and orthopedically handicapped an encroachment estimated at \$50,000.
- Positions funded through the Foundation in the past can no longer be funded totally by foundation revenue. Services are continued at current level as we look for alternative funding sources and work with sites. SPEF funds counseling, library services, drama, and music programs. The encroachment is estimated at \$66,809.
  - The Elementary Musical receives an allocation of \$10,000 from SPEF and a preliminary planning budget has been incorporated into our budget for estimating ticket costs and monitoring expenses anticipating an additional revenue stream needed by \$10,211.

## **ENDING FUND BALANCE**

The ending fund balance includes a 3% + \$75,000 reserve for economic uncertainty. All funds remaining at this time have not been appropriated until year end closes to obtain the most accurate carryover balances. Traditionally sites/departments have been able to retain control of their donated/discretionary funds from year to year. Staff has established self balancing accounts to provide easier tracking. Examples of these funds might include: Outdoor Science School, Principal's Discretionary, Lost Library books and/or Textbooks, Booster allocations, specific donations, PTA and/or SPEF residual funds not expended from year to year (we prefer to bill at year end).

## **Other Program Considerations**

- District has operated a community swim program over the years. Staff hired for the summer assist with lessons and open swim. To meet requests of the community, a scheduling change was made by our Aquatics Coordinator to change the open swim time periods to accommodate another lesson period, which has affected other users for open swim times so we continue to work through these issues to meet the needs of all. The program created by staff has encroached on the general fund for utilities and chemicals but not for salary and benefits for the lifeguards and incidental supply costs. A profit and loss statement has not been run to provide the acknowledgement of this community activity. Fees have increased for swimming lessons to \$60 and open swim to \$3 to help offset costs of program that is a benefit to our community. Scheduling has been consistently done through the Aquatics Coordinator of the district. A copy of the program has been included as back up to the budget.
- Board policy and Education Code dictates that we open our facilities up for public use as needed and charge only for direct costs (i.e. employee in attendance, utilities, and custodial supplies); staff is adhering to policy to keep impact away from instructional program. These fees could be adjusted to cover staffing costs for lost time opportunities, utilities (especially for the pool and stadium lights) and custodial supply costs. (A copy has been included and will be brought forward at the next board meeting.)

## **MULTI-YEAR BUDGETING**

The district must maintain projections for multi-years that are updated and becomes part of the criteria and standards for the year at each budget cycle. This provides a signal for potential fiscal issues. Staff reviewed the multi-year budget plan with the board as part of negotiations, as part of our reduction plan with the 2<sup>nd</sup> Interim budget, and it was also part of the AB1200 report that was reviewed by the county.

Staff uses the School Services dashboard and enrollment projections to target the revenue. We have not included any deficit beyond what is proposed for the budget year.


## OTHER FUNDS


The district operates multiple funds for specific purposes within the district. Each fund will continue as a fiscally solvent entity for the 2008/2009 year.

The funds are:

- ✎ Cafeteria Special Revenue Fund is for the operation of the district's food service program. The 2007/08 fiscal year was a year that provided the district with operating its own program from that of a consultant basis with very little share of expenditure reductions and food choices. A director with nutrition education and school district experience was hired to rebuild a program based on student and parent concerns/complaints. The fund has seen many changes and has had to build a budget without any history of true food costs. The cafeteria program supports the ROP class for the student store. Revenue is received for product sold and expenditures for teaching staff are charged with student scholarships provided in lieu of salary at year end.
  - This fund accounts for federal, state, and local resources to operate the food service program. The district has instituted a point of sale system for accounting for meal purchasing and we hope to increase participation but the budget is not
  - Offering our services to other agencies has continued to expand. The profits will be used for our program enhancements. Three examples of expanding services by providing services to Almansor Center, servicing the Pasadena PAL summer meal program, and servicing a Los Angeles area Charter School for the 2008/09 year.
  - Food costs are anticipated to climb with the cost of fuel and the required daily deliveries needed for product to serve our students.
  - Staffing will increase for a year with the hiring of an account clerk to help track revenue and expenditures in detail to maintain information for a current profit and loss statement to be completed.
  - Benefits are planned to decrease as staff with retirement benefits leave and are replaced with replacements without the same benefit levels.
  - Staff has not budgeted for direct support costs as part of the budget process as we work through what direct costs have been paid against the square foot space utilized by kitchens only.
  - The fund balance is positive but will be monitored very closely for the year to avoid any encroachment in the general fund and to track labor costs to meals served/prepped.
  
- ✎ Deferred Maintenance Fund is to account separately for state apportionments and the District's contributions for deferred maintenance purposes as outlined in Education Code §17582-17587. The board approved the 5-year plan on June 24, 2008 with changes in priorities and scheduling. The state will not be funding the ½ of 1% match for the 2008/09 year but the fund continues to have a healthy balance with many projects totaling more than available to complete.
  - Major repair of plumbing, heating, air conditioning, electrical, roofing and floor systems are included in the 5-year plan


- Exterior and interior painting of school buildings
- Inspection, sampling, and analysis of building materials for presence of lead-base and/or presence of asbestos-containing materials
- Projects for the budget year are roofing at the Middle School, fire alarms for portables, asphalt paint coating at elementary site(s), and proper urinal placement addressed at elementary schools. Staff will bring updates and reports back to the board for status as they are accomplished.

 Building Fund is to account for proceeds from sale of bonds and to make appropriate expenditures for capital outlay as defined in authorization. The district continues to move forward on the design for the gymnasium and to complete the modernization and removal of bungalows. The budget does not include the issuance of the remaining authorized bonds until we are into the project and a realistic Cashflow has been worked up and shared with the board in conjunction with the bidding of the building projects (multiple prime trades).

 Capital Facilities Fund is to account for fees levied on developers as addressed in Education Code §17620-17626 and Government Code §65970-65981. This fund also pays for leases on portable classrooms at each school site because building funds are not currently available and the capacity study evaluated for specific need with into the facility master planning process. The board did approve expanding classrooms at a temporary basis at Monterey Hills and staff is evaluating the full impact of need against the cost before reporting back to the board for a strong commitment.

 County School Facilities Fund was established pursuant to the 1998 State School Facilities Fund (Proposition 1A), 2002 State School Facilities Fund (Proposition 47) or 2004 State School Facilities Fund (Proposition 55).

- District is completing the modernization at the high school with funds received from the 2002 fund and will apply for property acquisition funds for the gym, library, and classroom spaces when design has been completed out of 2004 funds.
- These funds can be used for costs of sites, site improvements, buildings, building improvements and furniture and fixtures capitalized as a part of construction
- Residual funds will be available and can be used by the district after the state audit has been completed.

 Special Reserve Fund for Capital Outlay Projects exists to provide for the accumulation of moneys for capital outlay purposes. Funds from sale or lease of real property can be deposited here.

- District has tracked funds collected for track and field here also and will expend same amount prior to 2008.

- The proceeds from the building lease and parking lot leases will be used to pay for the COP payment on interest until we receive some state funding to offset 50% of the acquisition costs. The payment is transferred to the General Fund and then paid as debt service through the General Fund as we comply with the proper reporting procedures of the California State Accounting Manual.
- ✎ Enterprise Fund for Child Care was established in early 2006/07 from a prior fund used for programs receiving state/federal funds to account for activities for which a fee is charged to external users for goods or services. The fund must be used to report any activity whose principal revenue sources are designed to recover the cost of providing these services.
- The program was created to meet the needs of our community of parents while offering innovative, fun, and safe programs for our youth during the school year and summer camp.
  - The revenue generated is from fees and interest on cash in bank.
  - The expenditures are for staffing to meet the adequate supervision needs of the program thus maintaining a controlled risk for the district, supplies and snacks, entry fees for trips along with appropriate transportation costs, training for staff, consultants and rentals to enhance the program special events, and the cost of custodial and maintenance costs per the square footage of the buildings occupied.
- ✎ Retiree Benefit Fund was established to account separately for amounts held in trust from salary reduction agreements and to allow for payment of post employment benefits. Excess fund will remain in this fund to fund future negotiated post retirement payments for past employees of the district. Contract language and board agreements allow for payment of health premium reimbursements until the retiree reaches age 65.
- The increase in health and welfare costs is based on retiree projects that require reimbursement of benefits until age 65 and the CAL PERS required contribution for all retirees of the district receiving health benefits.
  - An actuarial study to disclose the post retirement benefit costs under OPEB will be undertaken and negotiated as to the funding based on the board's direction in the budget year to meet our required timeline of participation under GASB 45.



## **Other reference information:**

**BUDGET REDUCTIONS AND REVENUE  
ENHANCEMENTS (BOARD APPROVED 3/11/08)**

**SCHOOL SERVICES OF CALIFORNIA MAY  
REVISION DART BOARD INFORMATION**

**REVENUE LIMIT COLA HISTORY  
IN CALIFORNIA**

**HISTORICAL ENROLLMENT/ADA FOR DISTRICT**

**USE OF FACILITIES  
CURRENT COST MATRIX**

**EXTENDED DAY (2007) AND SUMMER CAMP  
FLYERS (2008) as a basis for Fund 63**

**SUMMER SWIM PROGRAM FLYER  
(Community support by SPUSD)**

## II. HISTORICAL AVERAGE DAILY ATTENDANCE AND ENROLLMENT DATA

Year	District Enrollment		Average Daily Attendance	
	TOTAL	% of Change	P-2	% Change
1986-87	3458		3413	
1987-88	3458	.00%	3403	-.29%
1988-89	3476	.52%	3432	.85%
1989-90	3422	-1.55%	3401	-.91%
1990-91	3510	2.57%	3468	1.99%
1991-92	3601	2.59%	3590	3.5%
1992-93	3584	.47%	3557	-.91%
1993-94	3648	1.79%	3609	1.44%
1994-95	3653	.14%	3623	.39%
1995-96	3699	1.26%	3673	1.38%
1996-97	3805	2.87%	3753	2.18
1997-98	3805	0	3736	-.45%
1998-99	3857	1.37%	3710	-.70%
1999-2000	3913	1.45%	3744	.92%
2000-01	3901	.31%	3770	.69%
2001-02	3984	2.13%	3857	2.30%
2002-03	4100	2.91%	3983	3.28%
2003-04	4199	2.41%	4065	2.05%
2004-05	4254	1.30%	4125	1.48%
2005-06	4313	1.39%	4175	1.21%
2006-07	4316	1.0%	4201	.62%
2007-08	4258	-1.34%	4206	.12%
2008-09	4250	-.19%	4218	.29%

## 2008 SSC School District and County Office Financial Projection Dartboard May Revision Edition (Updated 5/23/08)

This version of SSC's Financial Projection Dartboard is based on the 2008-09 Governor's May Revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts, and this resulted in changes to virtually every factor for 2008-09 and thereafter. SSC staff relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines. In addition to the deficits proposed for revenue limits and categorical programs, we expect deficits for some of the hourly programs and for the community day school program.

Factor		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Statutory COLA (use for K-12 and COE Revenue Limits)		4.53%	5.66%	4.83%	2.70%	2.60%	2.90%
K-12 Revenue Limit Deficit		0.00%	5.36%	5.36%	5.36%	5.36%	5.36%
County Office Revenue Limit Deficit		0.00%	5.36%	5.36%	5.36%	5.36%	5.36%
Net Funded Revenue Limit Change		4.53%	0.00%	4.83% <sup>1</sup>	2.70% <sup>1</sup>	2.60% <sup>1</sup>	2.90% <sup>1</sup>
Special Education COLA (on state and local share only)		4.53%	0.00%	4.83%	2.70%	2.60%	2.90%
State Categorical COLA (including adult education and ROC/P)		4.53%	-6.50%	4.83%	2.70%	2.60%	2.90%
California CPI		3.20%	2.80%	2.60%	2.60%	2.70%	2.90%
California Lottery <sup>2</sup>	Base	\$114.75	\$115.00	\$115.50	\$115.50	\$115.50	\$115.50
	Prop 20	\$16.10	\$16.50	\$16.75	\$16.80	\$16.80	\$16.80
Interest Rate for Ten-Year Treasuries		4.10%	3.46%	4.39%	5.36%	5.40%	5.39%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2007-08 Statewide Average (est.)	\$5,567	\$6,690	\$5,821
2008-09 Inflation Increase @ 5.66% COLA	\$315	\$379	\$329
2008-09 Statewide Average (est.)	\$5,882	\$7,069	\$6,150

2008-09 ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,566	\$5,654	\$5,824	\$6,798
Categorical Block Grant (est.) <sup>3</sup>	\$447	\$447	\$447	\$447
Total	\$6,013	\$6,101	\$6,271	\$7,245

<sup>1</sup> Although we continue to recommend that districts prepare budgets and interim reports using the factors shown in the Dartboard, we caution that there is no assurance that out-year COLAs will be funded. Further, districts that use the flexibility options proposed for 2008-09 need to recognize that these options are temporary and will revert to current law at some point.

<sup>2</sup> The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historic statewide average excused absence factor of 1.04446.

<sup>3</sup> The charter school categorical block grant rates shown do not include Economic Impact Aid funding for eligible pupils.

## Revenue Limit COLAs Since 1978-79

Year	Statutory & Funded
1978-79	-0- (Prop 13—cannot compute)
1979-80	8.60%
1980-81	8.50%
1981-82	7.90%
1982-83	\$11.90 per ADA—flat amount (about 0.60%)
1983-84	8.00%
1984-85	6.02%
1985-86	6.19%
1986-87	5.49%
1987-88	2.54%
1988-89	4.10%
1989-90	4.64%

	Statutory	Funded COLA for Average District <sup>1</sup>	K-12 Deficit	County Office Form "O" Deficit
1990-91	4.76%	3.52%	1.18%	n/a
1991-92	4.69%	.50%	5.14%	n/a
1992-93	2.74%	1.96%	5.86%	n/a
1993-94	1.92%	-.56%	8.14%	9.77%
1994-95	3.23%	0%	11.01%	12.59%
1995-96	2.73%	2.73%	10.12%	11.70%
1996-97	3.21%	3.21%	8.801%	10.402%
1997-98	2.65%	2.65%	8.801%	10.402%
1998-99	3.95%	3.95%	8.801%	10.402%
1999-00	1.41%	1.41%	6.996%	8.628%
2000-01	3.17%	3.17%	0%	0%
2001-02	3.87%	3.87%	0%	0%
2002-03 <sup>2</sup>	2.00%	2.00%	0%	0%
2003-04	1.86%	-1.20%	3.002%	2.999%
2004-05	2.41%	2.41%	2.143%	2.143%
2005-06	4.23%	4.23%	0.892%	0.898%
2006-07	5.92%	5.92%	0%	0%
2007-08	4.53%	4.53%	0%	0%

<sup>1</sup> The funded COLA excludes any benefit due to deficit reduction or equalization aid.

<sup>2</sup> For 2002-03, while the statutory COLA was 1.66%, a 2.00% COLA was funded.

## Special Education COLAs Since 1980-81

Year	Statutory & Funded
1980-81	9.00%
1981-82	5.00%
1982-83	0.00%
1983-84	8.00%
1984-85	6.02%
1985-86	6.19%
1986-87	5.49%
1987-88	2.54%
1988-89	4.10%
1989-90	4.64%

	Statutory COLA		Funded COLA	State Aid Deficit
	Percent	(Multiplier)		
1990-91	4.76%	(1.0476)	3.00%	2.51%
1991-92	4.69%	(1.0469)	0.00%	9.48%
1992-93	2.74%	(1.0274)	0.00%	14.14%
1993-94	Reset to 0%	(1.0000)	0.00%	13.64%
1994-95	Reset to 0%	(1.0000)	0.00%	13.77%
1995-96	2.73%	(1.0273)	2.73%	13.44%
1996-97	3.21%	(1.0321)	3.34%	11.31%
1997-98	2.65%	(1.0265)	2.65%	13.69%

AB 602 Funding Model		
	Statutory COLA	Deficit in Base Funding
1998-99	3.95%	3.11%
1999-00	1.41%	3.49%
2000-01	3.17%	0.00%
2001-02	3.87%	0.00%
2002-03	2.00%	0.00%
2003-04	0% <sup>3</sup>	0.00%
2004-05	2.41%	0.07% as of 7/3/06
2005-06	4.23%	0.00%
2006-07	5.92% <sup>4</sup>	0.00%
2007-08	4.53% <sup>4</sup>	0.00% (est.)

<sup>3</sup> For 2003-04, the 1.86% statutory COLA was zeroed out for special education.

<sup>4</sup> For 2006-07 and 2007-08, the 5.92% and 4.53% statutory COLA was applied to the state and local share of funding only, resulting in a funded COLA of only 4.07% for 2006-07 and 3.58% for 2007-08 for the average SELPA.

# SPUSD Business Office Memo

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To: South Pasadena USD Governing Board and Brian Bristol, Superintendent  
From: Mary Anne McCabe, Asst. Superintendent  
Date: March 11, 2008 **BOARD APPROVED 3/11/08**  
Re: Budget Reductions and Revenue Enhancements

## Overview

The 2<sup>nd</sup> Interim Budget must be board approved by the 15<sup>th</sup> of March and must incorporate current and future assumptions based on the state budget and the effect on education revenue. The proposed budget for 2008/2009 and beyond included some major impacts with a deficit (6.99%) larger than the cost of living increment (4.74%) in state revenue limit funding estimate, a reduction by 6.5% in state revenue (categoricals and special education); a 3% cost of living allowance and 6.99% deficit for revenue limit funding estimate for 2009/2010. The proposed impact for 2007/2008, which included a .5% deficit to current funding for revenue limit has been temporarily put on hold and the district has received approval to reserve these funds in the ending balance as designated funds at their meeting on 2/26/08 (this action was also suggested by Los Angeles County Office of Education). Staff has shared the major loss of revenue we are estimating and desire and recognize the need to keep reductions as far away from the classrooms as possible whenever possible. Staff has also tightened up our practices for budgeting and have made corrections found within our system as we move forward.

The 2<sup>nd</sup> Interim budget requires a certification that the district will be solvent in the current year and two subsequent years. LACOE is requiring a separate board action to adopt the reductions that we are incorporating in our budget planning process so they can be sure that we are committed to solvency and making our established plan work (Districts are required to show fiscal solvency for the current and two subsequent years).

You, as a board, can always change one item for another as we continue through our process in preparing for the filing of the adopted budget for 2008/2009. The impact to our budget is not for the current year but for the "out years" that must be included in our interim budget process by way of our multi year projecting. Fiscal solvency issues are determined based on meeting the district obligations and maintaining the required reserve amount.

## SPUSD Business Office Memo

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Staff has brainstormed ideas for reductions and enhancements that have the least impact to the instructional programs or attempt to improve instruction by stressing the need for student attendance. Our list of ideas has gone through various review scenarios and also been discussed with the board to avoid impacts to personnel as much as possible. These ideas have also been shared with the newly formed budget review committee.

An in-depth review of our budget categories, projections, current funds received, and funds expended began in December with our consultant to identify areas in our budget that were over or under estimated based on information received from different internal sources for validity. Systems need to be improved as we have identified and we are committed to doing so. The exchange of information is not as seamless and integrated as we would like to allow for consistent interpretation and easy tracking. Staff recognizes the continued need to identify established protocols to use and information to be reevaluated to verify corrections and proper implementation continue.

### **Description of Action**

Staff began the process of reviewing the budget with our financial consultant and looking at areas that needed improvement, such as salary and benefit estimating, and a better use of the purchasing system to track annual expenditures to avoid excessive carryover situations. A starting point and target list was established by cabinet based on the most recent approved operating budget and incorporating the revenue reductions from the state to identify the shortfall. This list was expanded by the leadership team with ideas, cabinet reviewed the expanded list once again and refined the list and associated revenue and expenditure estimates to it. A refined list was shared with the board and budget committee at the meeting on February 27, 2008. This list has been refined since that time with more information that is pertinent to our fiscal solvency decision making and after getting more direction from the Governing Board and preparing the 2<sup>nd</sup> Interim budget.

Our consultant provided a multi-year budget projection summary form that identified the areas of reductions needed as a tool. Reductions have been made to achieve a balanced budget in the current year and two subsequent years with conservative estimates that was realistic and had the least impact to loss of positions and student learning.

# SPUSD Business Office Memo

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## Master List of Options:

Some of the areas we have identified are as follows:

1. Eliminate Saturday School \$50,000
2. Reduce Class Size Reduction K-3 and Grade 9
3. Class Size Reduction utilize Option 2
4. Increase class size
5. Freeze travel and conference for all employees or for non-categorical funds
6. Reduce budget for supplies, legal and consultant services \$150,000
7. Reduce instructional minutes
8. Discontinue administrative retreat during summer \$5,000
9. Re-evaluate all positions before rehiring
10. Reduce Coordinator of Assessments and Categorical Programs \$90,000
11. Reduce Teacher on Special Assignment \$75,000
12. Eliminate Middle School Counselor \$75,000
13. Eliminate crossing guard payment to city \$25,000
14. Identify overlap in employee duties and eliminate as necessary
15. Eliminate 5th grade musical \$10,000
16. Cut elective classes
17. Discontinue uniform allowance \$8,100
18. Freeze substitute costs and not hire subs for some positions \$10,000
19. Utilize energy conservation program \$35,000
20. Reduce custodian positions \$12,500-\$50,000
21. Reduce capital outlay costs not spent to date (2007/08)
22. Establish reduced cleaning program
23. 4 by 4 block schedule concept
24. Freeze health and welfare paid by district \$250,000
25. Freeze step and column \$218,000
26. Eliminate summer school (utility and operations costs)
27. Establish perfect attendance program and educate parents \$240,000
28. Increase parking fee at district office \$60,000
29. Raise pool use costs/lesson costs \$5,000
30. Establish bingo budget dollar program
31. Pursue independent study for all grade levels
32. Calendar adjustment to improve attendance
33. Adjust facility use fees to cover all direct costs
34. Offer retirement incentive \$100,000
35. Reduce athletic transportation costs \$50,000
36. Business Office Reorganization \$35,000
37. Reduce SPEF partnering contribution \$130,000
38. One-time property liability insurance reduction \$30,000

## SPUSD Business Office Memo

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- 39. Include salary increase proposed for 07/08 (incorporated on 2/26/08)
- 40. Add teacher for Monterey Hills 1st grade 07/08
- 41. Reduce Special Education Excess costs – one time \$150,000
- 42. Shift intervention costs to categorical programs \$50,000
- 43. Recover CAHSEE hours of instruction from high school \$25,000

### **Budget Enhancements**

Fiscal Year	Description of Activity	Amount
2008/2009	Facility use fee restructuring to allow for recovering direct costs that include labor, utilities, cleaning, loss of productivity for staff and indirect costs which include scheduling, coordination of staff, hiring and monitoring activity of our employees.	Estimated Revenue is \$15,000
2008/2009	Increase ADA 1% (different than 50 previously listed); This can be done through various methods the district is prepared to use and keep the community informed such as parent notification of what a loss of attendance for a day means to the district at \$42.10 as well as impact to education of their children; enforce attendance through the School Attendance Review Board process, encouraging independent study for absences (family trips) for five days or more; calendar planning strategies for 2008/09 and 2009/10 to target better attendance patterns during holiday periods. Regular monitoring with sites and to the board.	Estimated Revenue is \$223,446

## SPUSD Business Office Memo

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2008/2009	Increase pool use costs for lessons, community swim and other pool uses	\$5,000
2008/09	Increase attendance by allowing for interdistrict permits by 25 students for city employees (17) and business owners in the community (8). We have had numerous calls since discussion was held at the board meeting on regulations	\$141,197
	<b>ENHANCEMENT TOTAL</b>	<b>\$384,643</b>

### Budget Reduction Areas

Fiscal Year	Description	Estimated amount
2007/2008	Freeze all expenditure categories for supplies and services to minimize impact for next year.	\$50,000
2007/2008	Removal of expenditure for charter school taxes	\$249,862
2007/2008	Shift intervention salary and benefit to Title One for 2007/2008 (\$50,000); capture CAHSEE intervention hours (\$25,000)	\$75,000
2008/2009	Eliminate crossing guard payment to city	\$25,000
2008/2009	Eliminate Saturday School unless generating revenue source and is cost neutral	\$50,000

## SPUSD Business Office Memo

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2008/2009	Reduce expenditures in supplies and other services by 8%	\$150,000
2008/2009	Reduce athletic transportation by 50%	\$50,000
2008/2009	Reduce certificated staffing by 1 (SpEd)	\$65,000
2008/2009	Provide substitutes for necessary positions only	\$10,000
2008/2009	Reduce contribution for liability property insurance for one time only	\$30,000
2008/2009	Reorganize Business Office	\$35,000
2009/2010	No summer school/use school year intervention	\$50,000
2009/2010	Revisit CSR program for reduction to one or more grade levels; Use of option 2 for kindergarten	\$85,000
2009/10	Reduction of clerical positions at various locations	\$50,000
2009/10	Reduction to custodian time based on reduction of classrooms (5 hr positions) Could increase to \$100000	\$25,000
2009/2010	Retirement incentive (net savings)	\$100,000
	Total	\$1,129,862
	Grand Total	\$1,514,505

## SPUSD Business Office Memo

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**Recommendation:**

Staff recommends the board take appropriate action to embrace these reductions and incorporate into the budget for the 2<sup>nd</sup> interim and the multi-year plan.

## FIELD TRIPS

KNOTT'S SOAK CITY

NEWPORT DUNES

LONG BEACH  
AQUARIUM

DODGER GAME

BOOMER'S FAMILY FUN  
CENTER

&

MORE!!!

## 2008-2009 EXTENDED DAY PROGRAM INFORMATION

If you are interested in participating in the Extended Day Programs for the next academic year (2008-2009) and are a current SPUSD student, please contact the Extended Day Office at (626) 441-5810 Ext. 1125 to get your name on the wait list.

### Tiger Club

Children graduating from our local elementary schools can attend a fun, safe, and well supervised after school program. The Tiger Club is located on the campus of the middle School. The program will provide supervised homework time, computer access, arts and crafts, sports and more.

### Kindercare Program

If you have not registered your kindergartener for the Kindercare Program, it's not too late! There is plenty of space available at the three elementary schools. Please note that Kindergarten classes take place in two sessions, morning session is from 8:05-11:35A.M. and afternoon session is from 11:40-3:00 P.M.

Revised 4/18/08



# Summer Camp 2008

MARENGO E.S.  
1400 Marengo Ave.  
MONTEREY HILLS E.S.  
1624 Via Del Rey  
South Pasadena, CA 91030  
(626) 441-5810 Ext.1125

# IT'S TIME FOR SUMMER CAMP!

The SPUSD Extended Day Program Summer Camp is back for another year of non-stop fun and activities. Incoming grades K to 4 will be at Marengo Elementary School and incoming grades 5-8 will be at Monterey Hills Elementary School.

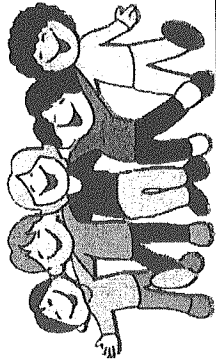
Some of the activities included in the cost are the following:

- Weekly Field Trips
- 2 swim days per week
- Arts & Crafts
- Theme Days
- Bar-b-Ques & more
- Plus a Camp T-shirt!

Two snacks per day are provided. Lunch is the responsibility of the family. (Summer school students may buy lunch from the school cafeteria.)

\*\*\*Summer School Parents, please note: This is a summer camp program, and although we provide care for children enrolled in summer school, your child may not be able to participate in all camp activities if they are in classes after Period 3.

\*\*\*Also, after July 25 and dependent on attendance, Summer Camp may collapse down to only one site, Marengo Elementary.



## DATES TO REMEMBER

### SUMMER CAMP REGISTRATION

Registration start date is April 7<sup>th</sup>.

Families can register at the

**Extended Day site at each school.**

*Do not register in the school office.*

### SUMMER CAMP DATES & HOURS

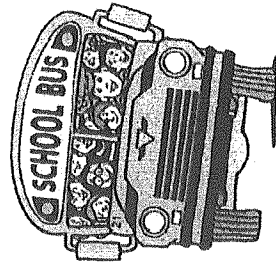
June 23 to August 29, 2008

7 A.M. TO 6 P.M.

### SUMMER SCHOOL DATES

June 26 to July 25, 2008

(Please note that all children pay full price the first week of summer camp, as summer school is not in session. Also, single day rates are not available. The fee for attending one day is the same price as attending 3 days.)



## FEE SCHEDULE

WEEKLY - Fees are due on each Friday or on the last day your child attends for that week.

## DELINQUENT FEES POLICY

If fees are not paid on the last day your child/children attend, they will not be able to participate in the program until such fees are paid. *There will be no exceptions!*

## 2008 SUMMER CAMP FEES

Attending Summer School

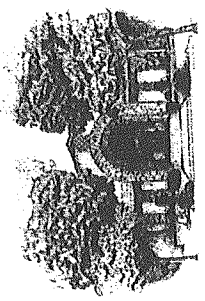
# of Kids	Days	Weekly Fee
1 Child	1-3	\$90.00
2 Children	1-3	\$171.00
1 Child	4-5	\$130.00
2 Children	4-5	\$247.00

Not Attending Summer School

# of Kids	Days	Weekly Fee
1 Child	1-3	\$95.00
2 Children	1-3	\$180.50
1 Child	4-5	\$135.00
2 Children	4-5	\$256.50

For questions or more information, please call Nicolette or Jerome at (626) 441-5810 ext. 1125.

# SOUTH PASADENA UNIFIED SCHOOL DISTRICT



## EXTENDED DAY PROGRAM GUIDE

BEFORE AND AFTERSCHOOL CARE  
KINDERCARE  
The TIGER CLUB at SPMS  
WINTER & SPRING BREAK CAMPS  
SPUSD SUMMER CAMP

Jerome Robertson, Extended Day Director  
Nicolette Zimmerman, Program Assistant  
Office of Extended Day Programs, Room 1  
1020 El Centro Street, South Pasadena, CA 91030  
(626) 441-5810 Ext. 1125

# SOUTH PASADENA UNIFIED SCHOOL DISTRICT Extended Day Program

Welcome to the SPUSD Extended Day Program. Our goal is to provide you with general information and acquaint you with our programs. The information in this booklet provides answers to many general questions that families may have about the program. The Extended Day Program is self-supporting and designed to provide working parents with quality school-based, on-site childcare services. Our experienced and energetic staff have been trained in CPR, First Aid and Early Childhood Education. Many are former SPUSD students. Each of our programs strives to provide a fun, safe and secure environment for your child.

### Admissions and Registration

In order to participate in the program each child must be enrolled in the South Pasadena Unified School District. A registration fee of \$25.00 per student or \$35.00 for two children must be paid at the time of enrollment. The registration fee is non-refundable and non-transferable. A completed registration form is also required for participation. Priority is given to siblings of currently-enrolled students only if the sibling is entering Kindergarten. Families can register for the program at the Extended Day site at their child's school or at the Extended Day Office at the South Pasadena Unified School District Office in Room 1 at 1020 El Centro Street. (It is not possible to register in the school offices.)

### Attendance Options and Tuition

The Extended Day Program is designed to be flexible in order to meet the various needs of South Pasadena families, therefore, we offer a number of options: before-school care, after-school care, Kindercare for kindergartners, or a combination of before-and after-school care. Fees are based on attendance of either 1-3 days per week or 4-5 days per week. Families may

choose which days the child will be in attendance during the week, and schedule changes can be made throughout the year as long as Extended Day staff has been notified in advance.

During the school year, tuition is paid on a monthly basis and is due by the 1st of each month. Payments are considered late after the tenth of each month. On the eleventh day, a \$25 late fee will be assessed. A \$10 daily fee will also be assessed every day thereafter until payment is received. All payments must be received no later than a week after the tenth of the month. A spot can not be saved if all fees have not been reconciled a week after the tenth of the month.

Tuition is paid weekly during the summer. A payment contract will be set up for each family, based on the days of enrollment. NOTE: Fees for attending one day per week are the same as for attending three days. There are no hourly rates available.

### ELEMENTARY SCHOOL PROGRAMS

Arroyo Vista - Marengo -- Monterey Hills

*Morning Care Program: 6:15 a.m. - 8:00 a.m.*  
For those K-5 families with morning commutes or early starts. This program often has space available.

*After-School Program: Dismissal-6:00 p.m.*  
After dismissal, students walk to the Extended Day room to be supervised by Extended Day staff until a parent or guardian signs them out. The afternoon program includes homework time, snacks, arts and crafts, indoor/outdoor games and other activities.

### KINDERCARE

*A.M. (8AM - 11:40AM) or P.M. (11:40 - 3PM)*  
We can accommodate kindergarten students each September. The Kindercare program has two sessions, morning and afternoon. (For example, if your child has A.M. kindergarten, they would be in our P.M.

Kindercare, and vice versa.) The experienced and dedicated staff at each site has developed a nurturing and creative enrichment program which supplements the kindergarten classroom curriculum. Extended Day staff walks with the children to and from the classrooms and the Kindercare room. Children can bring lunch from home or buy lunch from the school cafeteria. Detailed information packets and sign-up sheets will be available at Kindergarten Registration each spring.

### SOUTH PASADENA MIDDLE SCHOOL

#### Tiger Club

Meeting promptly after school in the bungalow area that is right next to the tennis courts, the Tiger Club offers supervised homework and tutoring assistance, library/computer access, arts and crafts, snacks and recreational sports. Regular tuition for the Monday-Friday program is \$260 per month, and for those needing 1-3 days per week, tuition is \$170 per month.

#### WINTER & SPRING BREAK CAMPS

For families needing care when school is not in session. Children participate in special field trips and other fun activities. Children that are not currently enrolled in the program can attend during Winter and Spring Camp. **NOTE: We are closed all legal and local holidays. Please see our calendar for specific dates of operation.**

#### SPUSD SUMMER CAMP

The Extended Day Program also hosts a yearly Summer Camp, which was traditionally held at Marengo Elementary. This year, Summer Camp will be held at two locations. Grades K-4 will be at Arroyo Vista and grades 5-7 will be at Monterey Hills. Some of the activities included in the cost are the following:

- ☐ Field Trips
- ☐ 2 swim days per week
- ☐ Arts & Crafts
- ☐ Theme Days, BBQ
- ☐ Camp T-shirt

### EXTENDED DAY MONTHLY FEES

For 2006-2007

(for our complete fee schedule, contact our office)

#### THE TIGER CLUB at SPMS

(2:00-6:30 pm)

4-5 days per week \$260 per month

1-3 days per week \$170 per month

### BEFORE AND AFTERSCHOOL CARE

#### 4-5 days per week (Regular month)

(All except Dec, Jan, April, & June)

##### 1 CHILD                      2 CHILDREN

AM/PM \$300                      AM/PM \$570

AM                      \$180                      AM                      \$342

PM                      \$260                      PM                      \$494

#### 1-3 days per week (Regular month)

##### 1 CHILD                      2 CHILDREN

AM/PM \$192                      AM/PM \$364

AM                      \$120                      AM                      \$228

PM                      \$170                      PM                      \$323

### KINDER CARE

#### 4-5 days per week (Regular month)

(All except Dec, Jan, April, & June)

AM/PM (6:15am-6:00pm) \$340.00

AM                      (8:00am-11:30am) \$260.00

PM                      (11:30am-3:00pm) \$260.00

#### 1-3 days per week (Regular month)

AM/PM (6:15am-6:00pm) \$212.00

AM                      (8:00-11:30am) \$170.00

PM                      (11:30am-3pm) \$170.00

(For care before 8am and after 3pm, add \$40)

### THE PROGRAM WILL BE CLOSED

Friday, November 10, 2006

Thursday, November 23, 2006

Friday, November 24, 2006

Monday, December 25, 2006

Tuesday, December 26, 2006

Friday, December 29, 2006

Monday, January 1, 2007

Monday, January 15, 2007

Monday, February 12, 2007

Monday, February 19, 2007

Monday, May 28, 2007

# SUMMER 2008

## SOUTH PASADENA HIGH SCHOOL POOL

1527 DIAMOND- (626)441-5740

JUNE 23 - AUGUST 22, 2008

### RECREATIONAL SWIM:

FEE: \$3.00 per entry

HOURS: MONDAY - FRIDAY

11:45 - 1:55PM

SATURDAY

1:00 - 3:00PM & 5:00 - 8:00PM

\*\*NO FLOATATIONAL DEVICES WILL BE ALLOWED INTO THE POOL AREA. PATRONS MUST WEAR SWIMSUITS, NO CUT OFF SHORTS OR T-SHIRTS ALLOWED. \*\*\*

### SWIMMING LESSONS:

FEE: \$60 PER SESSION; 2 WEEKS IN DURATION, 30 MINUTES IN LENGTH, AND OFFERED IN ALL LEVELS, ACCORDING TO ABILITY

TIMES: 9:20AM, 9:55AM, 10:30AM, 2:15PM, 2:50PM, 3:25PM & 4:00PM

CLASSES AVAILABLE: Beginner Levels, 1, 2, 3. Adv. Beginning Level 4 & Intermediate Level 5- (10:30 & 3:25pm). Parent & Child - (10:30am & 3:25pm)

### SESSIONS:

### DATES:

I	June 23 - July 03 (pool closed July)
II	July 07 - July 18
III	July 21 - August 01
IV	August 04 August 15

### REGISTRATION:

\*Early Registration begins on Saturday, June 21, 2008, at the pool from 9:00am to 12:00pm. A MAXIMUM OF 5 SIGN-UPS PER PERSON IS PERMITTED.

Regular registration takes place Monday - Friday throughout the summer from 9:00am to 4:00pm - Based on availability

REGISTER FOR MORE THAN ONE SESSION AT A TIME!

DON'T DELAY, CLASS SIZES ARE LIMITED. REGISTRATION IS TAKEN ON A FIRST COME, FIRST SERVED BASIS, NO EXCEPTIONS PLEASE.

NO REFUNDS, CREDITS OR MAKE-UP FOR MISSED CLASSES OR SESSIONS WILL BE ALLOWED. PLEASE BE PREPARED TO ATTEND ALL CLASSES AND BE ON TIME .

# SWIMMING



**SOUTH PASADENA UNIFIED SCHOOL DISTRICT  
RATE SCHEDULE FOR USE OF FACILITIES  
(Based on 4-Hour Minimum Use)**

Non-Profit/Commercial

	<b>High School</b>	<b>Middle School</b>	<b>Elementary</b>
Auditorium Rehearsal	\$115.00/\$190.00	\$115.00/\$190.00	\$44.00/\$90.00
Auditorium Performance	\$190.00/\$380.00	\$190.00/\$437.00	\$63.00/\$159.00
Stage Crew Person must be in attendance when auditorium in use		\$35.00 per hour	
Dressing Rooms	\$32.00/\$63.00		
Classroom	\$44.00/\$89.00	\$44.00/\$89.00	\$44.00/\$89.00
Cafetorium	\$190.00/\$380.00	\$190.00/\$380.00	
Faculty Lounge	\$96.00/\$127.00		
Media Center	\$63.00/\$127.00		
Multi-Purpose	\$63.00/\$102.00		\$63.00/\$127.00
Little Theatre	\$96.00/\$159.00		
Multi-Purpose Room w/kitchen	\$138.00/\$190.00		\$63.00/\$127.00
Cafeteria Worker <b>required</b> when kitchen is in use		\$25.00 per hour	
Boys' Gym	\$190.00/\$316.00	\$190.00/\$220.00	
Dressing Room	\$44.00/\$63.00	\$32.00/\$63.00	
Girls' Gym		\$90.00/\$127.00	
Dressing Room	\$44.00/\$63.00	\$32.00/\$63.00	
Football Field	Negotiable		
Baseball Field	Negotiable		
Other Athletic Fields	\$69.00/per game	Negotiable	
Stadium	Negotiable		
P.A. System (does not include Operator costs)	\$25.00/\$63.00	\$25.00/\$63.00	\$25.00/\$63.00
Stadium Lights	Negotiable		
Board Room (incl. P.A.)	\$90.00/\$223.00		
Board Room Kitchen	Negotiable		
<b>Board Room Capacity</b> is 133; 89 chairs for public use; 19 tables; 10 chairs for Board Members			
Parking Lots	Negotiable	Negotiable	Negotiable
<b>Custodian must be present during ALL Use of Facilities</b>		\$35.00 per hour	
Document Reproduction		.35¢ per page	
Audio/Tape/CD		\$23.00 each	
Video Tape/DVD		\$35.00 per tape	

- Use of District Office Parking Lot by Studios/Filming Crews:
- Studio/filming price to be negotiated.
  - Payment due in advance. Request must be made at least (3) days before date of use.

<b>CUSTODIAL HOURS</b>	
Arroyo Vista	} <b>UNTIL 11:00 P.M.</b>
Marengo	
Monterey Hills	
High School	
Middle School	
- until 10:00 p.m.	

Filming of Exteriors and Interiors of buildings are negotiable.

Checks should be made payable to South Pasadena Unified School District or SPUSD.

A Certificate of Insurance naming the District, its Board of Education and employees as Additional Insured must be provided for non-school sponsored events.

**NO SMOKING IS ALLOWED ON SCHOOL DISTRICT PROPERTY per BOARD POLICY 3512**