

**Governing Board of Trustees
SPECIAL BOARD MEETING AGENDA
Wednesday, April 9, 2014, 4:30 PM**

Ledyard Hakes ♦ Brenda Kracht ♦ Dawn Ovrom ♦ Bruce Shepherd ♦ Maria Simon
Student Board Representative: Keelin Shaughnessy
Superintendent/Secretary: Jeffrey Felix Recording Secretary: Maria Johnson

- 1.0 CALL TO ORDER 4:30**
 - 2.0 OPEN SESSION**
 - 2.1 Pledge to the Flag
 - 2.2 Approval of the Agenda: Any changes for the agenda must be made at this time
 - 3.0 COMMENTS FROM THE AUDIENCE (Agenda items)..... 4:35**
- Anyone wishing to address the Board on agenda items may do so. Individual speakers will be limited to three minutes. Total public input on any one subject will be limited to twenty minutes, and may be extended at the discretion of the Board President. Comments on an agenda item will be taken when the agenda item is discussed by the Board.
- 4.0 BUDGET STUDY MEETING..... 4:40**
 - 4.1 Site-Based Budgeting**
Assistant Superintendent Keith Butler will present an overview of the site-based budgeting process to date.
 - 5.0 ORGANIZATIONAL BUSINESS**
 - 5.1 Future Agenda Items/Board Member Comments
 - 5.2 Regular Board Meeting, April 17, 2014, 4:30 PM at District Office
Regular Board Meeting, May 15, 2014, 4:30 PM at District Office
Special Board Meeting, May 22, 2014, 5:00 PM at District Office, Budget Study Meeting
 - 6.0 ADJOURN 6:00**

Individuals who require special accommodation (American Sign Language Interpreter, accessible seating, documentation in accessible formats, etc.) should contact the Superintendent or designee at least two days before the meeting date. In compliance with Government Code section 54957.5, non-exempt writings that are distributed to a majority or all of the Board in advance of a meeting, may be viewed at 201 Sixth Street, Coronado, CA 92118, or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Maria Johnson, Executive Assistant to the Superintendent/Board, at (619) 522-8900, ext. 1025

Site Based Budgeting April 7, 2014

Process for Implementing Site-Based Budgeting

#	When	Step
1	Dec. – Jan.	Develop Base budgets by site
2	Dec.-Jan.	Strategic Cutting Sessions—prioritization of potential cuts
3	Feb.-March	Layoff notification process initiated
4	March	Develop Site-specific revenues. Assigned Special Ed ADA to Special Education. Supplemental, Trans and TIIG dollars assigned. Determined \$0.1M insufficient revenues for sites after site/dept. split
5	3/21-4/3	Reviewed site-specific revenues versus base budgets with sites.
6	3/31	Salaries rolled into 2014-15 budgets
7	April	Develop department 2014-15 budgets
8	April	Develop site 2014-15 budgets
9	4/9	Budget study meeting—Dept. budgets, site-specific revenues
10	4/24	P2 ADA available for 2014-15 budgeting
11	4/28-4/29	Layoff hearings
12	Mid-May	Governor’s May Revise budget—additional direction for 2014-15
13	Mid-May	All site/dept. 2014-15 budgets complete
14	5/22	Budget study meeting—all site/dept. 2014-15 budgets
15	6/3	Election day
16	Mid-June	Revise all 2014-15 budgets if bond measure passes
17	6/12	Board meeting re: 2014-15 budget
18	6/26	Board meeting to adopt budget

2014-15 Site Base Minimum Budgets,
using district-wide averages for salaries

Without professional development, curriculum, supplies

	Total LCFF, Impact Aid and misc. revenue	Base Expenses	Surplus Revenue before CSF, PTO/PATT, Grants	Surplus Revenue %
Strand	\$1,347,654	\$1,197,533	\$150,122	11.1%
Village	\$3,201,943	\$3,203,100	\$(1,157)	0.0%
CMS	\$2,564,126	\$2,721,350	\$(157,224)	-6.1%
CHS	\$4,740,364	\$4,735,468	\$7,897	0.2%
Palm	\$55,036	\$212,271	\$(157,235)	-286%
Total Sites	\$11,909,124	\$12,041,721		

2014-15 Departmental Base Budgets after 5% cuts factored in;
using district-wide averages for salaries

Special Education (contribution from General Fund)	\$2,308,121
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(w/ Special Ed ADA \$ and Transportation Costs; \$135K Step & Column, benefits 2014-15)

Student Services	\$714,268
Maintenance & Ops with Utilities & Student Transportation	\$2,604,163
Information Technology (annual \$350,000 computer refresh moved to Fund 03)	\$1,044,435
OPEB retiree health payments	\$340,000
PARS--Supplemental Early Retirement	\$98,996
Child Nutrition (contribution)	\$50,000

exclusive of Fund 40 \$347,265

exclusive of Fund 40 \$674,500

District Administration	\$1,531,550
Learning & Instruction	\$319,047
Human Resources	\$308,015
District Office overhead	\$2,158,612

(w/o LCFF Supplemental \$\$
or TIIG Intervention \$\$)

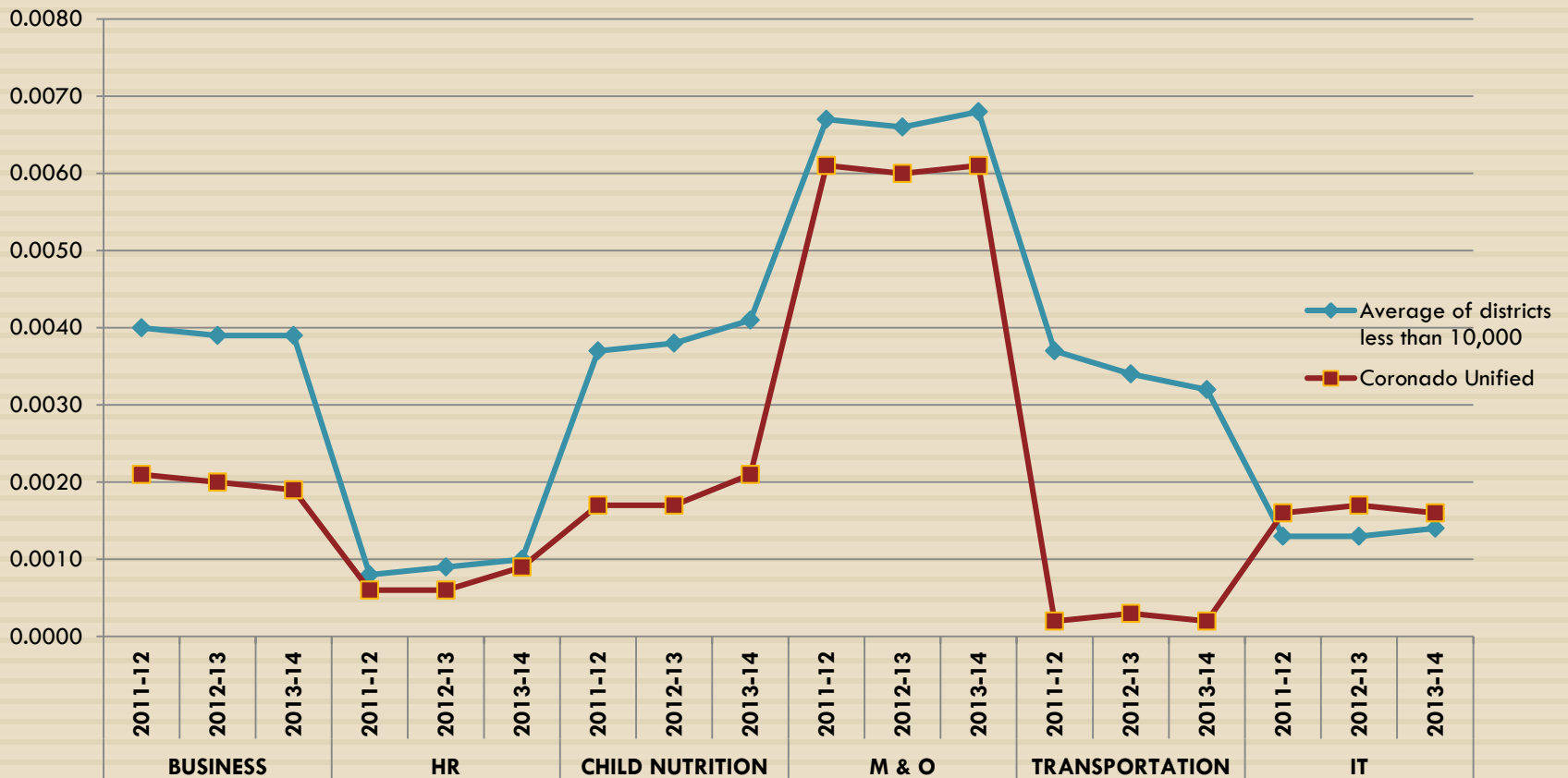
7.1% of total District expenses

Total Departments	\$9,318,595
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Other Departments that have their own budgets:	
State Preschool, Crown Preschool and Before/After care	These should offset
BBMAC	No contribution
Coronado Pathways Charter School	No contribution

District Staff Count Comparisons

San Diego County Full Time Equivalent Employees per Pupil



Comparison of Admin Costs

San Diego County Similar Sized Unified Districts from 2012-13 to End of Year

