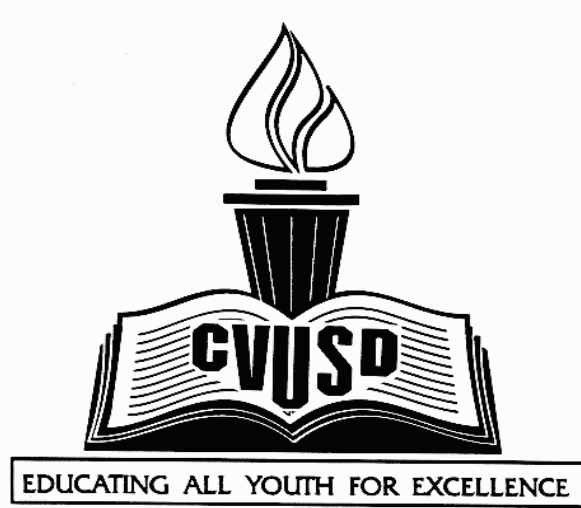


# Castro Valley Unified School District



*2008/2009*

## ***FINAL BUDGET***

*Communicating the District Budget to Staff and the Community*

Presented June 26, 2008

*“User Friendly Version”*



**CASTRO VALLEY UNIFIED SCHOOL DISTRICT**  
4400 Alma Avenue  
Castro Valley, California 94546  
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## CASTRO VALLEY UNIFIED SCHOOL DISTRICT

### Mission Statement

The mission of the Castro Valley Unified School District (CVUSD), a public pre-school through adult educational organization, is to provide all students programs of excellence that instill a passion for lifelong learning while preparing them for the challenges of tomorrow. The CVUSD will enhance students' self-esteem, help them discover and maximize their individual potential, and guide each to dignify, appreciate, respect, and accept human diversity.

### Strategic Plan

Over the last several years, the Castro Valley Unified School District Board of Education has, through a series of community workshops and board meetings, developed a clear district mission; an organizational set of beliefs; and individual vision statements for each elementary, middle and high school. This plan represents the Board's commitment to provide district level support to its schools through a coordinated strategic plan which will be dynamic and responsive to ongoing change, challenge, and opportunity.

Given the accelerated pace at which change takes place, the volatility of educational funding, and changing demographics, it is important to develop plans which account for all these factors. It is equally important that districts have processes in place which can review the general assumptions upon which coordinated strategic plans are based. Finally, plans must provide sufficient implementation timelines to permit change to be supported while avoiding extensive timelines which cannot account for the environmental factors which influence them.

Based upon these assumptions, the district has developed a Strategic Plan. Castro Valley's Strategic Plan is a blend of elements from both Strategic Plans and Implementation Plans. Designed with a five-year life span, the District's Strategic Plan provides a balance between general direction and specific objectives. It permits the organization to present a clearer picture of how it expects to translate the common vision into programmatic action.

The budget reflects the financial resources available to support the Strategic Plan of the District, as well as the following annual goals presented by the Superintendent.



## **PROPOSED DISTRICT GOALS AND OBJECTIVES**

### **BRINGING VISION TO ACTION**

#### ***Engaging the Entire Learning Community***

#### **2008-2009**

The proposed 2008-2009 District Goals and Objectives highlight the next steps on the District's journey towards educational excellence. The structure for the following Goals and Objectives is driven by Federal and State government actions which call for common standards and increased accountability at the local level. These high standards are consistent with the kind of expectations Castro Valley has long held for itself. District goals provide guidance for Castro Valley staff as they prepare their own individual objectives for the 2008-2009 school year.

The following material addresses five goal areas established as part of the Federal No Child Left Behind legislation and supported by Castro Valley's Local Education Agency Plan (LEAP) approved by the Board of Education. Each goal area is supported by proposed District objectives. It is important to note these objectives do not replace the LEAP but, instead, are intended to support that more detailed plan required under No Child Left Behind. These District objectives also support those incorporated into the State's School Plan for Student Achievement process.

The District will continue its long-standing commitment to quality education in an environment that emphasizes focused creativity within legal and fiscal guidelines. The following Goals and Objectives will be implemented in the context of *Bringing Vision to Action* through Engaging the Entire Learning Community.

### **GOAL I: ALL STUDENTS WILL REACH HIGH STANDARDS, AT A MINIMUM ATTAINING PROFICIENCY OR BETTER IN READING AND MATHEMATICS, BY 2013-2014**

**Objective I-1: Student Achievement:** The District and each school site will continue to analyze student performance data (individual, aggregate, and subgroup) for all students on state, federal and local measures. New performance goals and instructional plans for targeted student intervention and support, including instructional plans to address closing the achievement gap, will be established for the 2008-2009 school year. These targets and plans will be specified in each site's School Plan for Student Achievement and the District Local Education Agency Plan (LEAP). The District and sites will be accountable for monitoring student achievement targets and making necessary programmatic adjustments throughout the year.



Objective I-2: Closing the Achievement Gap Through Educational Equity: The Equity Policy and multi-year Equity Plan will be updated and will continue to be monitored and integrated into District and sites' plans, practices and professional development. Professional development and cohesive and coordinated intervention and student support structures will continue to be provided.

**GOAL II: ALL LIMITED-ENGLISH-PROFICIENT STUDENTS WILL BECOME PROFICIENT IN ENGLISH AND REACH HIGH ACADEMIC STANDARDS, AT A MINIMUM ATTAINING PROFICIENCY OR BETTER IN READING/LANGUAGE ARTS AND MATHEMATICS**

Objective II-1: English Learner: An English Learner program will be maintained at all sites as defined in the District's Local Education Agency Plan (LEAP) and site plans. Programs will continue to be monitored and adjusted at each site using relevant assessment data. The District will measure the annual increases in the percentage of students making progress in learning English and the annual increases in the percentage of students attaining English language proficiency. Professional development will be provided to assure teacher compliance with state credentialing requirements.

**GOAL III: ALL STUDENTS WILL BE TAUGHT BY HIGHLY QUALIFIED TEACHERS**

Objective III-1: Recruiting and Support Strategies: The District will enhance and expand recruiting and support services to attract and retain highly qualified certificated, classified, and administrative staff members from diverse populations with an attempt to hire certificated, classified and administrative staff that represents the demographics of our student population. The District will refine the interview and selection process to ensure that the best candidates continue to be selected. Principals will be trained in interview strategies that focus on identifying quality teaching behaviors.

Objective III-2: Professional Induction: Castro Valley will continue its commitment to provide a strong program of professional induction, collaboration, growth, and reflection for teachers and administrators to enhance their professional practice and deepen their understanding of effective instructional strategies. The Tri Valley Teacher Induction program will serve new, fully credentialed teachers and Peer Assistance and Review (PAR) will augment TV TIP to serve new

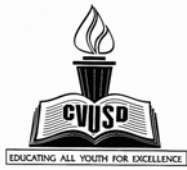


teachers who have emergency permits or intern credentials and permanent teachers who are referred to or request PAR support. Administrators new to their positions will be supported through the District's individualized coaching and mentoring program and the Assistant Principal Network.

**Objective III-3: Professional Development:** The District will continue to provide professional development opportunities

- ⇒ Based on student performance data and identified teacher needs per NCLB.
- ⇒ In the areas of literacy, mathematics, science, visual and performing arts, social studies and technology.
- ⇒ In scientifically based best practices/instructional strategies addressing literacy, mathematics, science, educational equity, differentiated instruction.
- ⇒ For principals in effective team building, instructional leadership, effective personnel practices, effective observation and evaluation techniques, effective classroom instruction, differentiation, intervention and student support strategies, and in strategies to further involve and empower parent partnership in school and with each student's educational experience.
- ⇒ For principals in the impact of shared vision on school culture and the enhancement of learning communities.
- ⇒ Castro Valley administrators trained in Leadership Coaching will participate with neighboring districts (San Ramon, Dublin, and Pleasanton) in the ACSA LEAD Coaching network in order to refine their coaching skills as they work with district administrators.

**Objective III-4: Collaborative Instructional Environment:** The District will encourage, facilitate and refine opportunities and strategies for staff collaboration in order to allow staff the time to share, learn, and grow professionally, and thereby enhance the instructional program, better align classroom instruction with state standards, and ensure consistent expectations for student performance. A district wide focus will be placed on the development and implementation of Professional Learning Communities at each school site.



**GOAL IV. ALL STUDENTS WILL BE EDUCATED IN LEARNING ENVIROMENTS THAT ARE SAFE, DRUG-FREE, CONDUCTIVE TO LEARNING**

Objective IV-1: Planning the Learning Environment: Future planning will be focused on an update of the District's capital investment plans (both facilities and technology). The update process will include validation of unmet requirements and priorities, identification of potential revenue sources, and development of strategies for securing funding and completing projects. The District will continue to pursue additional partnership opportunities with outside organizations such as the Hayward Area Recreation and Parks Department (HARD).

Staff will continue to seek involvement of community members to ensure the learning environment reflects the interests of the Castro Valley community. Specific groups include the 2005 school facilities bond Citizens' Oversight Committee, a facilities-oriented Professional Review Committee, and the Castro Valley Arts Foundation, the Castro Valley Sports Foundation, and the Castro Valley Educational Foundation.

Objective IV-2: Building/Improving the Physical Environment: The District will pursue an active plan of new construction and modernization to meet the current and future needs of the students in an improved physical environment. Funding for these capital improvements is primarily from the local school facility bonds approved by the citizens of Castro Valley in 1998, 2002, and 2005.

- ◇ *Construction.* Among other tasks the District will complete the following major initiatives related to new construction and expansion of learning spaces:
  - **Redwood High School:** Construction will be completed on the new campus with final work scheduled for completion in August 2008.
  - **Independent Elementary School:** Construction is scheduled to be completed in September 2008 on facilities required to support the expanded capacity generated by the addition of six new classrooms in 2006-2007.
  - **Canyon Middle School.** Sixth grade science classrooms and library and communication services upgrades will be completed by August 2008.
  - **Castro Valley Elementary School.** A new community park will be constructed as a joint venture by the District and the Hayward Area Recreation and Parks District. Work is scheduled to be completed in August 2008.



⇒ *Modernization.* Among other tasks, the District will complete the following major initiatives related to modernization and improvement of existing learning spaces:

- **School Modernizations.** Seismic upgrades, security upgrades and additional improvements at Creekside Middle School will be completed by August 2009. Seismic upgrades will be planned for Elementary Schools by the end of the school year.
- **Security Upgrades:** Classroom and campus-wide security upgrades at Marshall and Proctor Elementary Schools will be completed in August 2008. This will complete the security upgrades for the entire district.

**Objective IV-3:** Supporting the Student Environment: The District and school will foster positive, safe, harmonious school environments through the support and implementation of programs that promote character development, resiliency, communication skills, anger management, bias reduction, mediation skills, and an increase of developmental assets. As part of this effort, programs and strategies will be implemented to address barriers to learning such as truancy, bullying, and substance abuse.

**Objective IV-4:** Wellness Policy: In response to the District Wellness Policy, each school site will continue to utilize a Site Wellness Committee to implement a plan which includes goals for nutrition education and physical activity and nutritional guidelines for all foods available on school campuses during the day.

**Objective IV-5:** Emergency Response Plan: School sites will update their safety plans. This will include training staff members, holding site level drills, and participating in district and county drills. Means of communication during an emergency will be refined and maintained. A method for communicating with parents, in the event of an emergency, will be operational. Sites will acquire, organize and properly store supplies to be used in the event of an emergency.

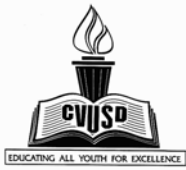
## GOAL V. ALL STUDENTS WILL GRADUATE FROM HIGH SCHOOL

**Objective V-I:** Intervention: A Response to Intervention (RTI) model will continue to be developed and implemented district-wide. A system of prevention and intervention will be established at each school based on identifying students in need of extra support, monitoring those students and providing support to those students. Each site will continue to identify/establish a pyramid of intervention programs available for student support. Small Learning Communities and the Title I extended-day kindergarten programs will be



continued. Preventive programs and strategies such as transition support for students between 5<sup>th</sup>-6<sup>th</sup> and 8<sup>th</sup>-9<sup>th</sup> grades, pre-teaching strategies and programs, and parent collaboration/parent education programs will be utilized. A comprehensive intervention program to support students not passing the California High School Exit Exam will be continued. Summer school programs will continue to be enhanced, monitored, evaluated and refined.

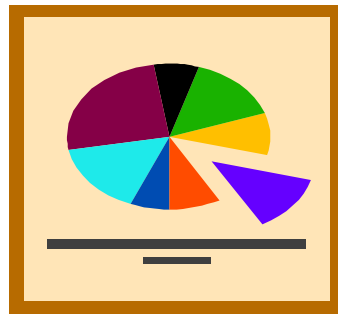
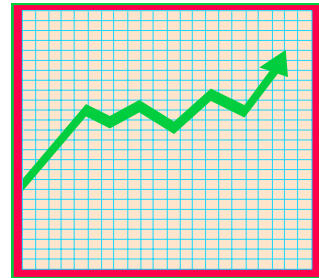
Objective V-2: Alternative Learning Opportunities: High school and middle school alternative learning opportunities will continue to be strengthened and expanded. Ninth grade program structure, student support systems and student placement options will continue to be monitored, evaluated and refined.



## SECTION I

### KEY ELEMENTS OF THE BUDGET

- ◆ REVENUE (INCOME)  
How Much We Generate
- ◆ EXPENDITURES  
How Much We Spend
- ◆ RESERVE  
How Much is Allocated for Contingencies



*The following section of the "User Friendly Budget" will provide detailed information regarding the District's sources of revenue, categories of expenditure, and level of reserve.*





## ***ASSUMPTIONS UTILIZED IN BUDGET DEVELOPMENT\****

### HOW ARE REVENUE AND EXPENDITURE PROJECTIONS ESTABLISHED?

Because there are so many unpredictable factors affecting revenue and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. The upward and downward swings in the state budget situation makes this more challenging than ever. Consequently, the Adopted Budget should be considered a "financial snapshot" on the date it is adopted. As variables change, it is necessary to make formal adjustments, approved by the Governing Board throughout the course of the year. The 2008/09 assumptions follow. Special Note: CVUSD is the lead school district for the Mid-Alameda County Special Education Local Plan Area (MAC SELPA). As such, funds for all four districts of the MAC SELPA flow through and are reported as part of Castro Valley's General Fund. Location of these funds are noted as appropriate.

#### REVENUE

- State funding of the Revenue Limit is projected to receive no net increase. The current \$5,806 revenue limit per ADA will remain for 2008-2009.
- Overall enrollment is expected to remain unchanged at 8,801. The average daily attendance will be 8,466.
- Lottery income is projected to be \$143 per ADA. Of this, \$22 per ADA must be spent on instructional materials while \$121 per ADA will be spent on the District's priorities.
- Interest income will be 3.5%.
- K-3 CSR will be funded at \$1,002 per average enrollment (a 6.5% reduction from 2007-2008).
- 9<sup>th</sup> grade CSR will be funded at \$190 per eligible pupil per subject (a 10% reduction from 2007-2008).
- Special Education will receive no net increase for COLA.
- The Deferred Revenue State match is expected to be zero.
- The Special Education Mandate will generate \$33,952 for the District.



## ***ASSUMPTIONS UTILIZED IN BUDGET DEVELOPMENT (Cont'd.)***

### **EXPENDITURES**

- Movement on the salary schedules and longevity costs will be projected using current employees. The overall increase is typically 1.5%.
- Health and Welfare benefits will be computed based on the actual employee usage with a maximum district cost of \$5,552.
- Retiree Health and Welfare costs will be based on the District's actuarial study.
- Total school site per enrollment allocations for books, supplies and equipment will be sustained at the 2007-2008 level.
- The Routine Restricted Maintenance Account (RRMA) will be funded at 3% of the total General Fund expenditures.
- Based on current trends, utilities are expected to increase 7% due to inflation.
- The amount required for economic uncertainty will be maintained at the required level of 3%.

***\* The assumptions reflect recommendations made by the Governor in his May Revision. Subsequent budget revisions will depict proposals which have been included in the final state budget.***



**SUMMARY - PROPOSED FINAL BUDGET**

| Year      | Projected COLA | Projected Deficit Factor | Revenue Limit ADA |
|-----------|----------------|--------------------------|-------------------|
| 2008-2009 | 5.66%          | -5.37%-                  | 8,466             |

| DISTRICT REVENUE SOURCES (8000 - 8700) |                                   |  |                      |
|--|-----------------------------------|--|----------------------|
| A.                                     | REVENUE LIMIT INCOME              |  | \$49,762,316         |
| B.                                     | OTHER REVENUE                     |  |                      |
|  | Federal Revenue*                  |  | \$11,149,679         |
|  | Other State Revenue*              |  | \$31,053,060         |
|  | State Lottery Revenue             |  | \$1,474,319          |
|  | Other Local Revenue               |  | \$1,918,127          |
|  | TOTAL OTHER REVENUE               |  | \$45,595,185         |
|  | <b>TOTAL REVENUES</b>             |  | <b>\$95,357,501</b>  |
| DISTRICT EXPENDITURES (1000 - 7000)    |                                   |  |                      |
| 1000                                   | Certificated Salaries             |  | \$36,740,319         |
| 2000                                   | Classified Salaries               |  | \$10,642,243         |
| 3000                                   | Employee Benefits                 |  | \$11,132,991         |
| 4000                                   | Books and Supplies                |  | \$2,793,024          |
| 5000                                   | Services/Utilities/Operating Exp. |  | \$6,481,154          |
| 6000                                   | Capital Outlay                    |  | \$442,416            |
| 7000                                   | Other Outgo/Support/Uses*         |  | \$28,927,021         |
|  | <b>TOTAL EXPENDITURES</b>         |  | <b>\$97,159,168</b>  |
|  | <b>REVENUE OVER EXPENDITURES</b>  |  | <b>(\$1,801,667)</b> |

\* Includes MAC SELPA revenue/expenditures



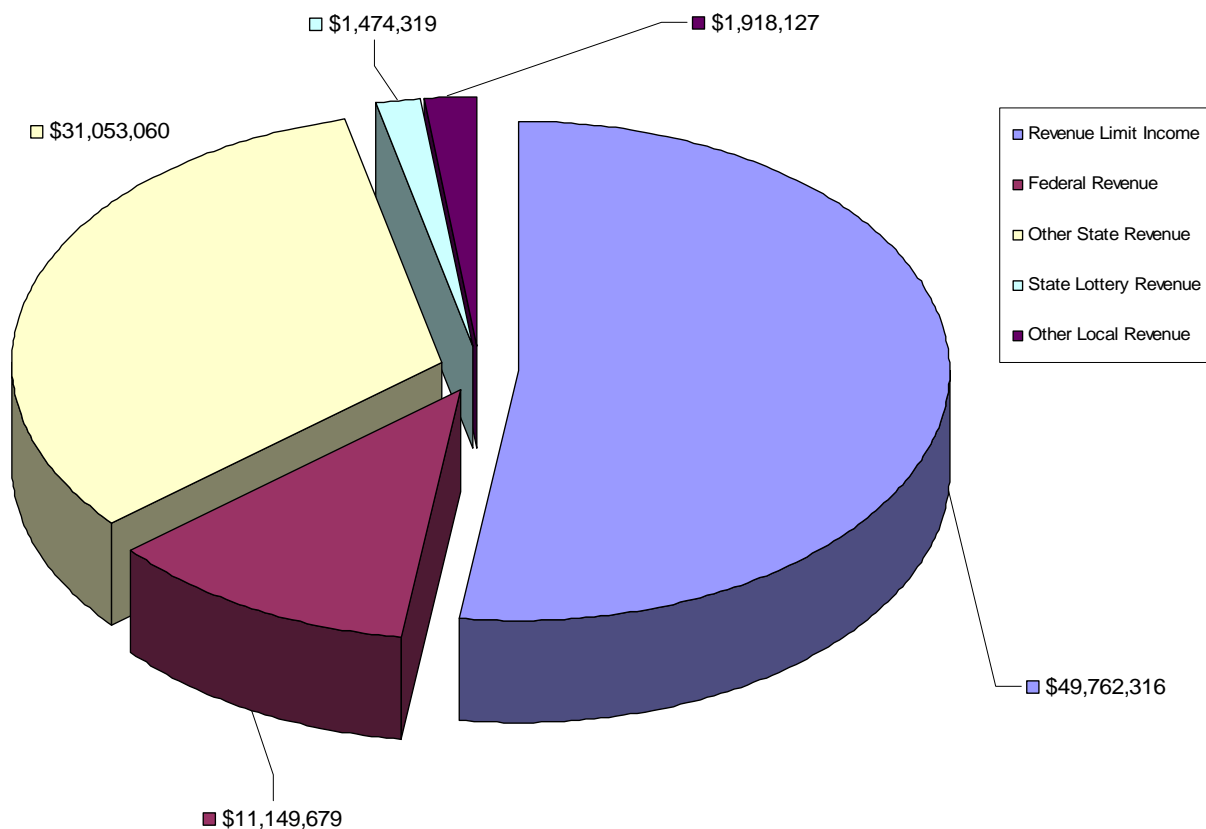
## ***DISTRICT REVENUE***

### ***WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?***

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

- Revenue Limit (State Aid and Local Taxes)
- Other State Revenue
- Federal Revenue

Details of each category shown above are reflected on pages 15 and 16.



The single largest source of income is Revenue Limit funds. The Revenue Limit calculation uses District average daily attendance (ADA) multiplied by a revenue limit amount as defined for each District, and is normally adjusted annually by State cost of living allowance (COLA).

Castro Valley’s Revenue Limit per ADA is currently anticipated to be \$5,806, which is slightly lower than the projected statewide average of \$5,820 for a unified school district.



***DISTRICT REVENUE - DETAIL***

***DOES REVENUE COME FROM MANY SOURCES WITHIN EACH MAJOR INCOME CATEGORY, OR IS THERE JUST ONE “POT” OF MONEY FROM SACRAMENTO?***

The following is a summary of District income by account within each major category:

|                                     |                                      | <b>2008/2009</b>              |
|-------------------------------------|--------------------------------------|-------------------------------|
| <b><i>REVENUE LIMIT SOURCES</i></b> |                                      | <b><u>Proposed Budget</u></b> |
| 8011                                | Principal Apportionment/Current Year | \$35,616,435                  |
| 8021                                | Homeowners' Exemptions               | 86,700                        |
| 8022                                | Timber Yield Tax                     | 52                            |
| 8041                                | Secured Roll Taxes                   | 8,697,352                     |
| 8042                                | Unsecured Roll Taxes                 | 571,634                       |
| 8043                                | Prior Years' Taxes                   | 1,986                         |
| 8044                                | Supplemental Taxes                   | 799,242                       |
| 8045                                | Ed. Revenue Augmentation Fund        | 3,411,128                     |
| 8047                                | Community Redevelopment Funds        | 16,940                        |
| 8092                                | PERS Reduction Transfer              | 304,276                       |
| 8097                                | Sp. Ed. Property Tax Transfer        | 256,571                       |
| <b>TOTAL REVENUE LIMIT SOURCES</b>  |                                      | <b>\$49,762,316</b>           |
| <b><i>FEDERAL REVENUE</i></b>       |                                      |                               |
| 8181                                | Federal Handicap Law PL94-142        | \$1,312,766                   |
| 8182                                | Sp.Ed. Discr. Grant                  | 161,344                       |
| 8287                                | Pass Through Revenue (SELPA) *       | 9,032,545                     |
| 8290                                | Other Federal Income                 | 643,024                       |
| <b>TOTAL FEDERAL REVENUE</b>        |                                      | <b>\$11,149,679</b>           |



***District Revenue - Detail (Cont'd.)***

|                                   |                                     |                     |
|-----------------------------------|-------------------------------------|---------------------|
| <b><i>OTHER STATE REVENUE</i></b> |                                     |                     |
| 8311                              | Other State Apportionments*         | \$25,478,051        |
| 8434                              | Class Size Reduction K-3            | 2,349,690           |
| 8435                              | Class Size Reduction 9-12           | 232,180             |
| 8550                              | Mandated Costs Reimbursements       | 59,000              |
| 8560                              | State Lottery Revenue               | 1,474,319           |
| 8587                              | Pass Thru Revenue                   | 280,571             |
| 8590                              | All Other State Revenues            | 2,653,568           |
|                                   | <b>TOTAL OTHER STATE REVENUES</b>   | <b>\$32,527,379</b> |
| <b><i>OTHER LOCAL REVENUE</i></b> |                                     |                     |
| 8650                              | Leases and Rentals                  | \$100,060           |
| 8660                              | Interest                            | 886,000             |
| 8675                              | Transportation Fees/Individual      | 135,000             |
| 8677                              | Inter-Agency Services               | 200,419             |
| 8699                              | All Other Local Income              | 107,062             |
| 8791                              | Special Ed Transfers from Districts | 187,660             |
| 8793                              | ROP Transfers from JPAs             | 301,926             |
|                                   | <b>TOTAL OTHER LOCAL REVENUE</b>    | <b>\$1,918,127</b>  |
|                                   | <b>TOTAL REVENUE</b>                | <b>\$95,357,501</b> |

\* Includes MAC SELPA revenue



## ***ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)***

### ***HOW DOES THE DISTRICT GENERATE MONEY?***

The District primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students. Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Castro Valley, the ADA figure historically averages about 96% of the average enrollment.

### ***WHAT IS THE DIFFERENCE BETWEEN DISTRICT ENROLLMENT AND ADA, AND HOW DO THEY AFFECT INCOME?***

The following illustrates the District enrollment and Average Daily Attendance (ADA) growth over the last eight years, plus a projection for the 2008/2009 budget year.

| BUDGET YEAR | CBEDS ENROLLMENT | INCREASE |     | ADA   | INCREASE |     | % ADA |
|-------------|------------------|----------|-----|-------|----------|-----|-------|
|             |                  | #        | %   |       | #        | %   |       |
| 2000/01     | 7,989            | 140      | 1.7 | 7,544 | 43       | 0.6 | 94.4  |
| 2001/02     | 8,042            | 53       | 0.7 | 7,694 | 150      | 1.9 | 95.6  |
| 2002/03     | 8,211            | 169      | 2.1 | 7,859 | 165      | 2.1 | 95.7  |
| 2003/04     | 8,391            | 180      | 2.1 | 8,104 | 245      | 3.1 | 96.6  |
| 2004/05     | 8,543            | 152      | 1.8 | 8,177 | 73       | 0.9 | 95.7  |
| 2005/06     | 8,626            | 83       | .97 | 8,273 | 96       | 1.2 | 95.9  |
| 2006/07     | 8,722            | 96       | 1.1 | 8,372 | 99       | 1.2 | 96.0  |
| 2007/08     | 8,801            | 79       | .9  | 8,466 | 94       | 1.1 | 96.0  |
| 2008/09     | 8,801            | -0-      | -0- | 8,466 | -0-      | -0- | 96.2  |

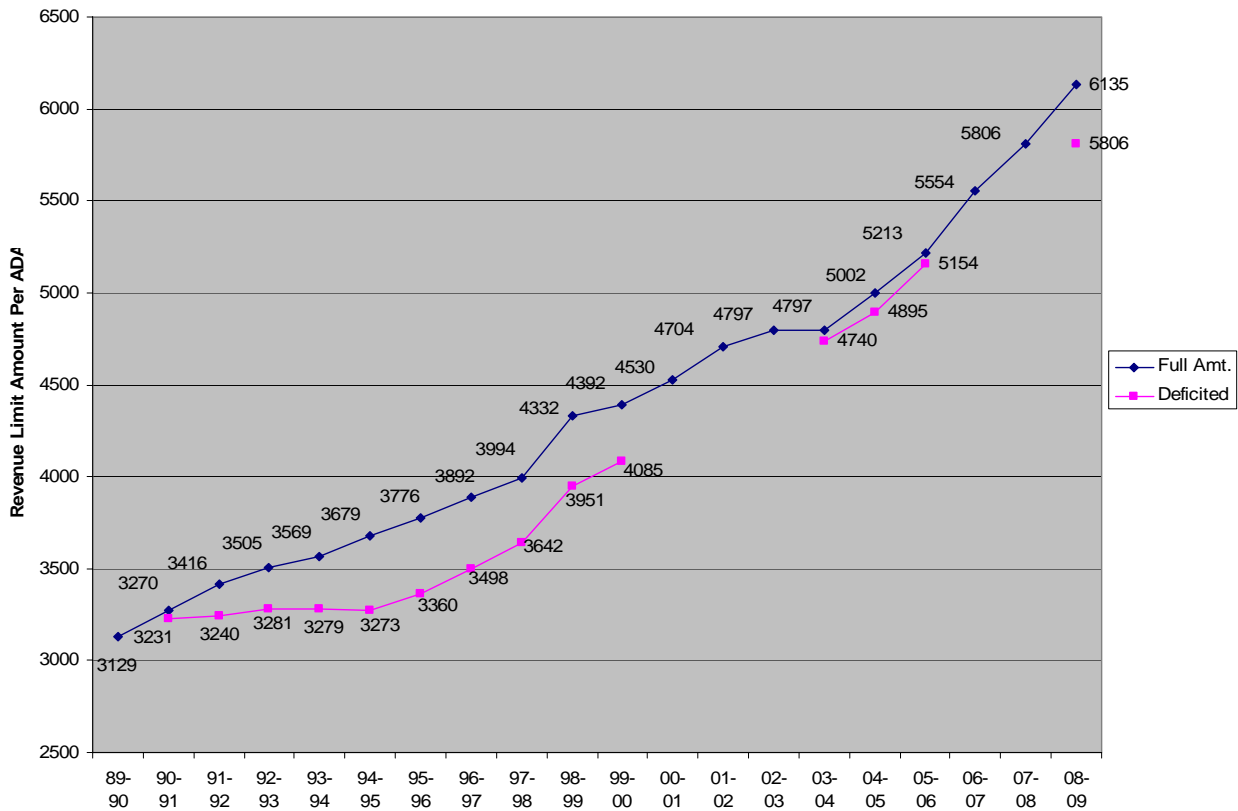


## **REVENUE LIMIT PER ADA**

### **DOES THE STATE GIVE SCHOOL DISTRICTS THE FULL AMOUNT TO WHICH THEY'RE ENTITLED?**

The line graph below shows a recent history of Castro Valley's Revenue Limit funding per ADA to which the District was entitled, as well as the net Revenue Limit amount that the District received when State deficit factors have been applied. In other words, the Revenue Limit was under-funded by the State from 1990-91 through 1999-2000. The deficit factor was finally eliminated in 2000-01 through 2002-03. However, the State budget situation led the Governor to reinstate the deficit factor in 2003-04. The budget for fiscal year 2006-07 eliminated the deficit factor once again but is proposed to be reinstated in 2008-2009.

### **REVENUE LIMIT ENTITLEMENTS vs. AMOUNTS ACTUALLY RECEIVED**



Since 1990, Castro Valley has lost \$22,771,760 due to deficits. In 2008/09, Castro Valley will lose \$2,785,314 due to the 5.37% deficit.



## ***DISTRICT EXPENDITURES - DETAIL***

***HOW ARE THE DOLLARS SPENT TO EDUCATE PUPILS IN CASTRO VALLEY?***



The following is a summary of District expenditures by account within each major category:

|                                    |  | <b>2008/2009</b>       |
|------------------------------------|--|------------------------|
|                                    |  | <b>Proposed Budget</b> |
| <b>CERTIFICATED SALARIES</b>       |  |                        |
| 1100                               | Teachers' Salaries                       | \$30,971,837           |
| 1200                               | Librarians' Salaries                     | 170,233                |
| 1300                               | School Administrators' Salaries          | 2,386,172              |
| 1300                               | Directors, Coordinators & Other Admin.   | 884,337                |
| 1300                               | Assistant Superintendents' Salaries      | 184,449                |
| 1500                               | Guidance, Welfare, & Attendance Salaries | 1,521,401              |
| 1600                               | Physical Health Salaries                 | 181,981                |
| 1900                               | Other Certificated Salaries              | 439,909                |
| <b>TOTAL CERTIFICATED SALARIES</b> |  | <b>\$36,740,319</b>    |
| <b>CLASSIFIED SALARIES</b>         |  |                        |
| 2100                               | Instructional Assistants' Salaries       | \$2,628,450            |
| 2200                               | Classified Support Salaries              | 2,708,779              |
| 2300                               | Supt./Dep.Supt./Supervisors & Admin.     | 1,375,561              |
| 2400                               | Clerical and Office                      | 3,136,038              |
| 2600                               | Transportation Salaries                  | 303,799                |
| 2900                               | Other Classified Salaries                | 489,616                |
| <b>TOTAL CLASSIFIED SALARIES</b>   |  | <b>\$10,642,243</b>    |



***DISTRICT EXPENDITURES - DETAIL (Cont'd.)***

|   |  | <b>2008/2009</b>       |
|---|--|------------------------|
| EMPLOYEE BENEFITS                           |  | <b>Proposed Budget</b> |
| 3101-3102                                   | State Teachers Retirement System (STRS)          | \$3,029,296            |
| 3201-3202                                   | Public Employees Retirement System (PERS)        | 815,678                |
| 3301-3306                                   | Social Security (OASDI, Medicare, Alternative)   | 1,185,856              |
| 3401-3402                                   | Health and Welfare Benefits                      | 3,609,995              |
| 3501-3502                                   | Unemployment Insurance                           | 23,128                 |
| 3601-3602                                   | Workers' Compensation                            | 777,230                |
| 3701-3702                                   | Retiree Health and Welfare                       | 1,393,700              |
| 3801-3802                                   | PERS Reduction from Revenue Limit                | 257,396                |
| 3901-3902                                   | Other Employee Benefits                          | 40,712                 |
| <b>TOTAL EMPLOYEE BENEFITS</b>              |  | <b>\$11,132,991</b>    |
|   |  |                        |
| BOOKS AND SUPPLIES                          |  |                        |
| 4100  | Textbooks  | \$542,525              |
| 4200  | Books Other Than Textbooks                       | 49,880                 |
| 4300  | Instructional Materials and Supplies             | 1,431,347              |
| 4400  | Consumable Equipment                             | 243,164                |
| 4500  | Other Supplies                                   | 526,108                |
| <b>TOTAL BOOKS AND SUPPLIES</b>             |  | <b>\$2,793,024</b>     |
|   |  |                        |
| SERVICES, OTHER OPERATING EXPENSES          |  |                        |
| 5100  | Sub-Agreements                                   | \$523,000              |
| 5200  | Travel and Conferences                           | 276,433                |
| 5300  | Dues and Memberships                             | 49,250                 |
| 5400  | Insurance  | 456,266                |
| 5500  | Utilities and Housekeeping services              | 1,546,642              |
| 5600  | Rentals, Leases and Repairs                      | 669,093                |
| 5700  | Interfund Transfers                              | <b>(165,499)</b>       |
| 5800  | Other Services and Operating Expenditures        | 2,900,596              |
| 5888  | Personnel Svcs. Of Instr. Consultants, Lecturers | 63,573                 |
| 5900  | Communications                                   | 161,800                |
| <b>TOTAL SERVICES, OTHER OPERATING EXP.</b> |  | <b>\$6,481,154</b>     |

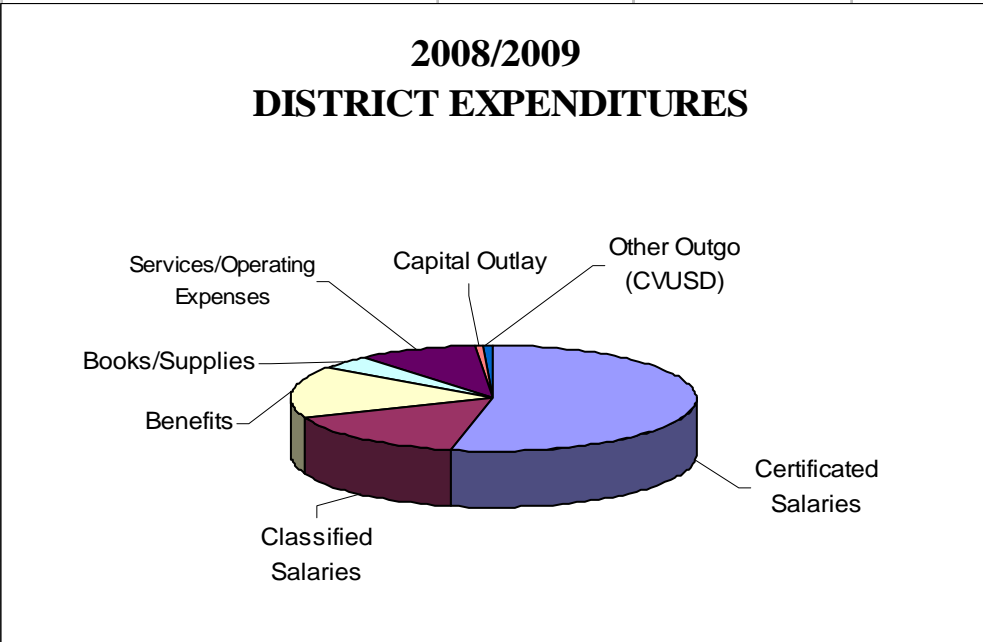


***DISTRICT EXPENDITURES - DETAIL (Cont'd.)***

|   |  | 2007/2008           |
|---|--|---------------------|
|   |  | Proposed Budget     |
| <b>CAPITAL OUTLAY</b>                           |  |                     |
| 6100  | Sites and Improvements of Sites                      | \$0                 |
| 6200  | Buildings and Improvements of Buildings              | 0                   |
| 6400  | Equipment/Software                                   | 392,416             |
| 6500  | Equipment Replacement                                | 50,000              |
| <b>TOTAL CAPITAL OUTLAY</b>                     |  | <b>\$442,416</b>    |
| <b>OTHER OUTGO</b>                              |  |                     |
| 7130  | State Special Schools                                | \$12,000            |
| 7211  | SELPA Pass Through Revenues to Districts             | 9,313,116           |
| 7221  | SELPA Transfers                                      | 19,042,554          |
| 7223  | Transfer of Apportionments to JPAs                   | 812,489             |
| 7281  | Transfers Out to Districts                           | 0                   |
| <b>TOTAL OTHER OUTGO</b>                        |  | <b>\$29,180,159</b> |
| <b>DIRECT SUPPORT/INDIRECT COSTS</b>            |  |                     |
| 7350  | Interfund Transfers of Direct Support/Indirect Costs | (\$253,138)         |
| <b>TOTAL DIRECT SUPPORT/INDIRECT COSTS</b>      |  | <b>(\$253,138)</b>  |
| <b>INTERFUND TRANSFERS/OTHER USES</b>           |  |                     |
| 7611  | To: Child Development                                | \$0                 |
| 7615  | To: Deferred Maintenance Fund                        | 0                   |
| 7616  | To: Cafeteria Fund - Needy Meals Revenue             | 0                   |
| 7619  | Other Interfund Transfers/Debt Services              | 0                   |
| <b>TOTAL INTERFUND TRANSFERS/OTHER USE</b>      |  | <b>\$0</b>          |
| <b>TOTAL EXPENDITURES/OTHER OUTGO/TRANSFERS</b> |  | <b>\$97,159,168</b> |



| <b>GENERAL FUND SUMMARY</b>     |                     |               |               |
|---------------------------------|---------------------|---------------|---------------|
| <b>2008/2009</b>                |                     |               |               |
| Total Projected Revenue         |                     |               | \$95,357,501  |
| Total Projected Expenditures    |                     |               | \$97,159,168  |
| Revenue to Expenditures         |                     |               | (\$1,801,667) |
| Certificated Salaries           | \$36,740,319        | 53.4%         |               |
| Classified Salaries             | \$10,642,243        | 15.5%         |               |
| Benefits                        | \$11,132,991        | 16.2%         |               |
| Books/Supplies                  | \$2,793,024         | 4.1%          |               |
| Services/Operating Expenses     | \$6,481,154         | 9.4%          |               |
| Capital Outlay                  | \$442,416           | 0.6%          |               |
| Other Outgo (CVUSD)             | \$571,351           | 0.8%          |               |
| <b>TOTAL</b>                    | <b>\$68,803,498</b> | <b>100.0%</b> |               |
| * Other Outgo (Other Districts) | \$28,355,670        |               |               |
| <b>GRAND TOTAL</b>              | <b>\$97,159,168</b> |               |               |





## ***DISTRICT ENDING BALANCE***

***WHAT MAKES UP THE ENDING BALANCE? HOW MUCH MONEY IS LEFT OVER AT THE END OF THE YEAR? WHY CAN'T WE SPEND IT?***

The "Total Budget" includes the beginning balance and all anticipated income for the year. The "Ending Balance" is made up of the resources that are required or remain after expenditures are deducted from the total budget amount. The ending balance is made up of restricted and unrestricted amounts which include the reserves.

| <b><i>COMPONENTS OF THE PROJECTED 2007-2008 ENDING BALANCE</i></b>  |  |                           |
|---|--|---------------------------|
| <b><i>RESTRICTED AMOUNTS</i></b>  |  |                           |
| Restricted Carry Over   |  | \$701,964                 |
| Revolving Cash  |  | 62,000                    |
| Stores  |  | 24,922                    |
| Prepaid Expenses  |  | 13,783                    |
| Designated for Economic Uncertainties   |  | 2,296,790                 |
| <b>TOTAL RESTRICTED AMOUNTS</b>   |  | <b>\$3,099,459</b>        |
| <b><i>UNRESTRICTED AMOUNTS</i></b>  |  |                           |
| Board Designated Amounts  |  |                           |
| Budgetary Increases   |  | \$0                       |
| Reserve for Declining Enrollment  |  | 290,602                   |
| Step and Column   |  | 370,209                   |
| Mandated Cost   |  | 3,365,359                 |
| Technology Investment   |  | 1,283,903                 |
| Textbooks   |  | 0                         |
| <b>TOTAL UNRESTRICTED RESERVE AMOUNTS</b>   |  | <b>\$5,310,073</b>        |
| <b><i>TOTAL ENDING BALANCE*</i></b>   |  | <b><i>\$8,409,532</i></b> |
|   |  |                           |
|   |  |                           |
|   |  |                           |
|   |  |                           |
| * The Ending Balance is only an estimate at this time. The Actual Balance will not be available until Year-End Closing is completed in late August. |  |                           |
|   |  |                           |



## SECTION II

### PROGRAMS AND EXPENDITURES OF SIGNIFICANT INTEREST

*WHAT ISSUES ALWAYS SEEM TO  
COME UP WHEN TALKING  
ABOUT SCHOOL BUDGETS?*

*LOTTERY FUNDS*



*SPECIAL PURPOSE FUNDS*

*TIMELINE FOR BUDGET DEVELOPMENT*

*- LOCAL*

*- STATE*



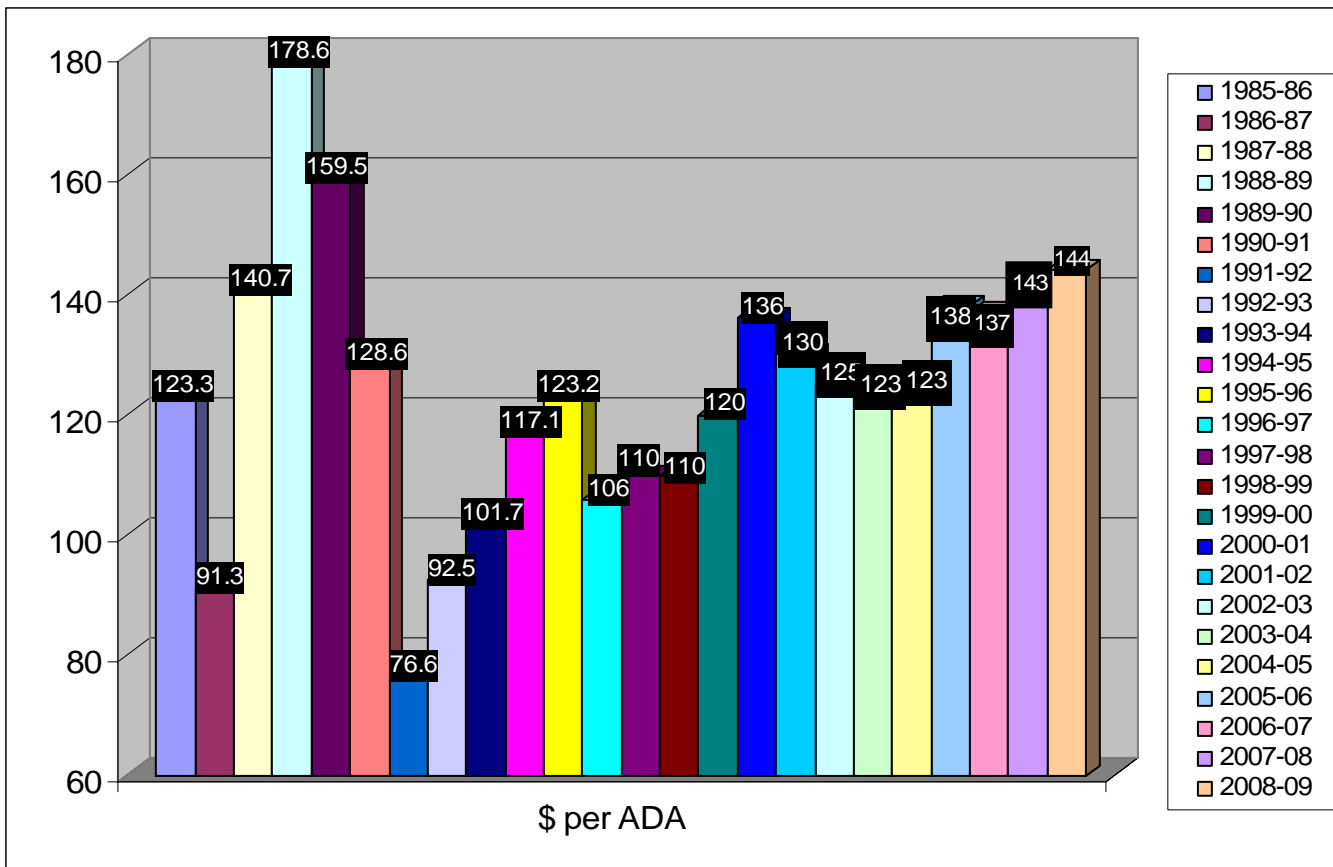


## STATE LOTTERY FUNDS

### HOW DO LOTTERY DOLLARS HELP?

School districts in California received proceeds from the State Lottery for the first time in 1986/87. Over the years, lottery income has proven to be an *unstable* source of income fluctuating tremendously, from a “high point” of \$178 per ADA in 1988/89 to a low point of \$77 per ADA in 1991/92. Funding for the 2008/2009 year is expected to be at approximately \$144 per ADA.

### CALIFORNIA STATE LOTTERY



Lottery funding is now based on annual ADA times 1.04446 (the statewide average factor to offset excused absences)

Source: School Services of California



## ***DESCRIPTION OF DISTRICT FUNDS***

### ***DOES THE DISTRICT HAVE SPECIAL FUNDS FOR SPECIFIC PURPOSES OTHER THAN THOSE TO OPERATE THE SCHOOLS?***

In addition to the General Fund, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

#### ***ADULT EDUCATION FUNDS***

The Adult Education Fund exists to account separately for Federal, State and Local revenue and expenditures for the District's adult programs.

#### ***CAFETERIA FUND***

The Cafeteria Fund records Federal, State and Local income and expenditures associated with operation of the District's food service program.

#### ***CHILD DEVELOPMENT FUND (State Preschool)***

The Child Development Fund separates Federal, State and Local income to operate child development programs. This fund is used in Castro Valley to record all income and expenditures associated with the State Preschool program.

#### ***DEFERRED MAINTENANCE FUND***

The Deferred Maintenance Fund records State apportionments and District contributions for deferred maintenance purposes. Expenditures in this fund are for major repair or replacement under the plan approved by the State Allocation Board.

#### ***SPECIAL RESERVE FUND (Other Than Capital Projects)***

The Special Reserve Fund for other than capital projects was designated by the Board to serve as an emergency reserve for the General Fund.

#### ***BUILDING FUND***

The Building Fund reflects proceeds from sale of real property and Certificates of Participation (COPs and Measure C Bonds) which can only be used to support the acquisition or construction of major capital facilities.

In April 1998 Measure C was approved by the voters of Castro Valley. The proceeds of approximately \$36.5 million are limited to the construction projects presented to the voters. Proceeds were disbursed in increments of approximately \$6 million every two years through 2005.

In March 2002 a second Measure C was subsequently approved by the Castro Valley voters. The proceeds of the \$16.8 million are likewise limited to the projects presented to the voters. The first allocation of approximately \$8.4 million was made in 2002 and the last allocation of a similar amount was made in 2004.



## *DESCRIPTION OF DISTRICT FUNDS (Cont.d.)*

In November 2005, Castro Valley voters approved a third school facilities bond (Measure B). The proceeds of approximately \$44 million are limited to the projects presented to the voters. The first bond issuance (\$24 million) was made in April 2006. The second and last issuance (\$20 million) was made in August 2007.

### ***CAPITAL FACILITIES FUND***

The Capital Facilities Fund records fees levied upon developers or other agencies as a condition of approving a development project. These funds are used to provide additional school facilities for the increased growth associated with increased development.

### ***COUNTY SCHOOL FACILITIES FUND***

The County School Facilities Fund is established to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

### ***SPECIAL RESERVE FUND (Capital Projects)***

The Special Reserve Fund for capital outlay projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues are proceeds from the sale of real property, rentals and leases of real property and excess amounts sufficient to pay all unpaid bond obligations. Authorized transfers must be expended for capital outlay purposes. Proceeds from the sale of surplus District property were deposited to this fund.

### ***TAX OVERRIDE FUND***

The Tax Override Fund exists for the repayment of voted indebtedness tax levies (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levied. Even though the final payment was made in 1990-91, delinquent taxes are occasionally received. These funds are to be used for capital projects.

### ***SELF-INSURANCE FUND***

Since Castro Valley has a large deductible for property and liability insurance, the Insurance Fund records monies received from other District funds for property and liability insurance costs. Expenses for the Insurance Fund are made for the payment of claims, administrative costs, services, deductible insurance amounts, cost of excess insurance and other related costs. Amounts contributed to an insurance fund are lawfully restricted for insurance purposes (Education Code Section 39602).



**DESCRIPTION OF DISTRICT FUNDS (Cont.d.)**

| <b>OTHER DISTRICT FUNDS</b>                         |              |  |  |
|---|--------------|--|--|
| Adult Education                                     | \$3,965,572  |  |  |
| Child Development                                   | \$80,500     |  |  |
| Cafeteria   | \$2,460,900  |  |  |
| Deferred Maintenance                                | \$2,511,595  |  |  |
| Special Reserve                                     | \$1,342,360  |  |  |
| Building Fund                                       | \$11,164,628 |  |  |
| Capital Facilities                                  | \$696,523    |  |  |
| Capital Projects                                    | \$1,608,357  |  |  |
| Tax Override  | \$481,529    |  |  |
| Self-Insurance Fund                                 | \$31,748     |  |  |
| <b>Other District Funds</b>                         |              |  |  |
| <b>Total 2008/09 Income &amp; Beginning Balance</b> |              |  |  |
| <b>Amounts by Fund</b>                              |              |  |  |
|   |              |  |  |



## BUDGET DEVELOPMENT CALENDAR

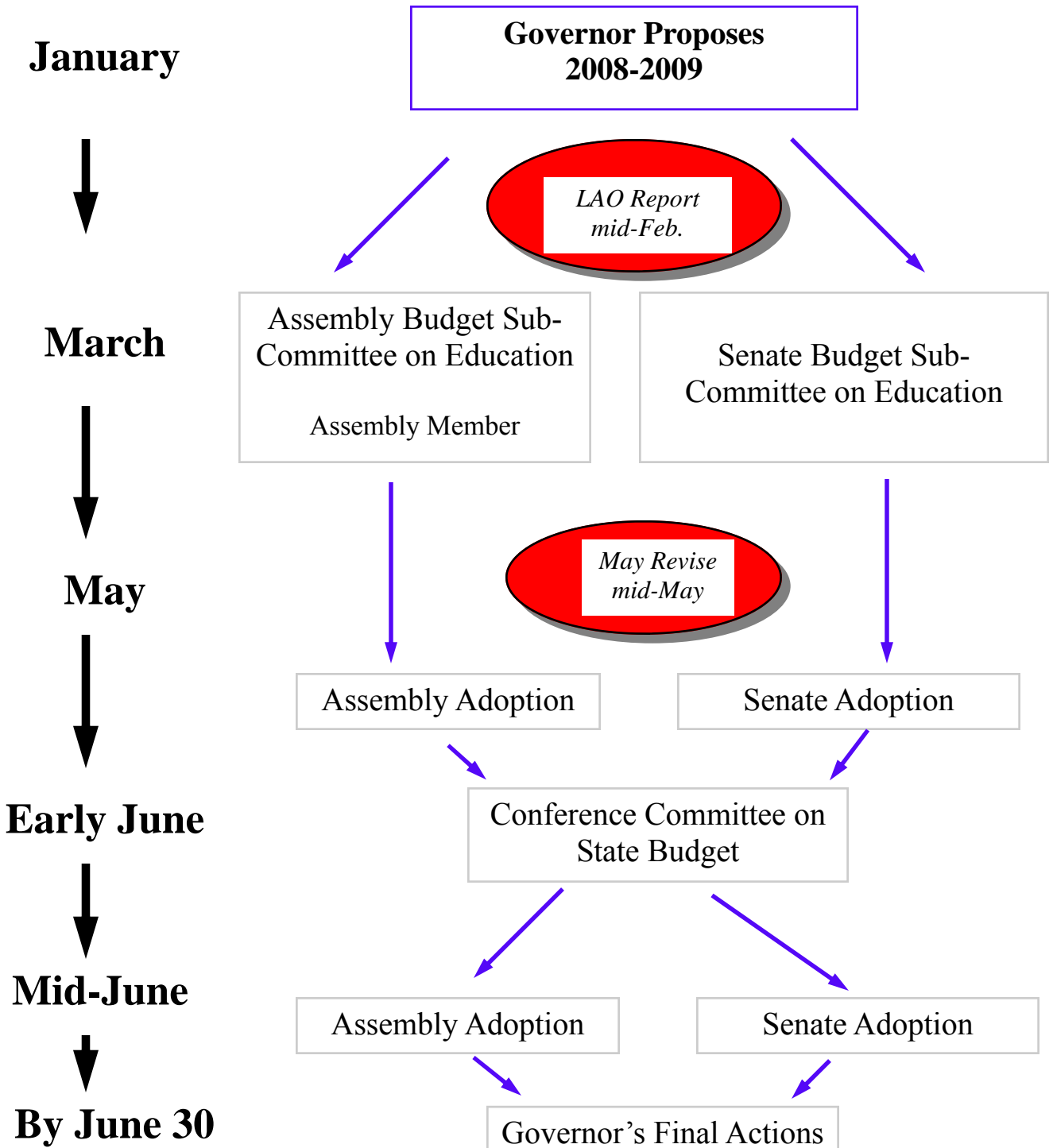
The Budget Development Calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

|                          |   |
|--------------------------|---|
| October through December | Communicate budget situation through Superintendent's site meetings and visits  |
|                          | Monitor developments in Sacramento  |
|                          | Identify and assess potential 2008-2009 actions requiring long lead time to analyze/implement, including alignment of budget with district goals and objectives |
| December                 | Accept 2007-2008 audit report   |
|                          | Adopt 2009-2010 Budget Development Calendar   |
|                          | Prepare and adopt 2008-2009 First Interim Report and provide budget analysis  |
| January                  | Develop estimate of enrollment and ADA  |
|                          | Review Governor's proposed 2009-2010 State budget and impact on district  |
| February                 | Present 2009-2010 preliminary budget assumptions and projections, including results of needs assessment   |
|                          | Distribute basic budget development forms and allocations to Program Managers   |
|                          | Review budget projections   |
| March                    | Program Managers return completed budget development forms to Director of Business Services; budget priorities defined  |
|                          | Prepare and adopt 2008-2009 Second Interim Report and provide budget analysis   |
|                          | Prepare preliminary staffing projections  |
| April                    | Revise enrollment projections and finalize staffing allocations   |
|                          | Estimate 2008-2009 Ending Balance   |
|                          | Review impact of State block grant initiatives  |
| May                      | Revise income projections and expenditure budgets using latest projected State Budget COLA/ data, as adjusted by the May Revise                                 |
|                          | Prepare proposed 2009-2010 budget   |
| June                     | Present 2009-2010 proposed budget and proposed District Goals and Objectives to Board of Education  |
|                          | Publish dates and locations for public inspection and public hearing  |
|                          | Have proposed budget available for inspection   |
|                          | Conduct public hearing  |
|                          | Adopt proposed budget and District objectives   |
| July                     | File SACS budget documents with County Superintendent of Schools  |
| August                   | Recalculate revenue and expenditures to reflect any changes required by the Budget Act within 45 days after the budget bill is signed by the Governor           |
|                          | Provide for public review and approve any necessary changes   |
| August 15                | County Office review and approval of Adopted 2009-2010 Budget   |
| September                | Adopt Gann Limit resolution   |
|                          | Certify prior year unaudited actuals; file with County Superintendent of Schools  |





## Significant Steps of the State Budget Cycle





### SECTION III

#### INDIVIDUAL SCHOOL BUDGET SUMMARIES



*What are they based on?*




*How much do the individual schools  
have to work with?*





## **SCHOOL SITE BUDGETS**

In addition to the Non-Discretionary Budget allotted to a school site for staff, utilities, and custodial supplies, a discretionary allocation is given to each school based on the amount per student shown below. Most schools also receive categorical funds for special programs such as School Improvement Program (SIP) and Title V. Special Ed students are funded from the Special Education program. The charts below list Discretionary and SIP allocations for each school. School sites have the discretion to budget these funds to best meet the program needs of the school.

| <u>SUPPLIES AND EQUIPMENT</u>   |   | <u>CURRENT ANNUAL ALLOCATION</u>                                  |
|---|---|---|
| Supplies and Equipment:<br>(Discretionary funds allocated to each school)         | Elementary Schools                                  | 52.37 per regular education student<br>\$900 school allocation    |
|  | Middle Schools                                      | \$54.34 per regular education student<br>\$1350 school allocation |
|   | High School   | \$67.11 per regular education student<br>\$1800 school allocation |
|   | State Textbooks/ Instructional Materials Allocation | K-12 - \$65.50 per student  |

### HOW MUCH DOES EACH SCHOOL RECEIVE?



| 2008/09 SCHOOL DISCRETIONARY ALLOCATIONS |                          | 2008/09 SIP ALLOCATIONS  |                  |
|--|--------------------------|--------------------------|------------------|
| School                                   | Discretionary Allocation | School                   | Allocation       |
| Castro Valley Elementary                 | \$19,910                 | Castro Valley Elementary | \$28,222         |
| Chabot Elementary                        | \$23,367                 | Chabot Elementary        | \$33,352         |
| Independent Elementary                   | \$30,489                 | Independent Elementary   | \$43,926         |
| Jensen Ranch Elementary                  | \$20,853                 | Jensen Ranch Elementary  | \$29,621         |
| Marshall Elementary                      | \$22,058                 | Marshall Elementary      | \$31,409         |
| Palomares Elementary                     | \$8,399                  | Palomares Elementary     | \$9,796          |
| Proctor Elementary                       | \$29,808                 | Proctor Elementary       | \$42,916         |
| Stanton Elementary                       | \$22,058                 | Stanton Elementary       | \$31,409         |
| Vannoy Elementary                        | \$19,910                 | Vannoy Elementary        | \$28,222         |
| Canyon Middle                            | \$74,926                 | Canyon Middle            | \$87,723         |
| Creekside Middle                         | \$44,876                 | Creekside Middle         | \$51,894         |
| Castro Valley High                       | \$192,258                | Castro Valley High       | \$183,867        |
| Redwood Alternative                      | \$13,947                 | Redwood Alternative      | \$14,318         |
|  |                          | Curriculum (Pooled Res.) | \$131,955        |
| <b>TOTAL</b>                             | <b>\$522,859</b>         | <b>TOTAL</b>             | <b>\$748,630</b> |



## **SECTION IV**

### **APPENDIX**

## **SCHOOL FINANCE GLOSSARY**

|                                       |  |
|---------------------------------------|--|
| <i>APPORTIONMENTS</i>                 | Federal or State funds distributed to school districts or other governmental units according to established formulas.  |
| <i>APPROPRIATIONS</i>                 | Funds set aside or budgeted by the state or local school districts for a specific time period and specific purpose.  |
| <i>ADA - AVERAGE DAILY ATTENDANCE</i> | The number of students present on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 96% of the average enrollment statewide. A school district's revenue limit income is based on its ADA.  |
| <i>BUDGET ACT</i>                     | The legislative vehicle for the State's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.  |
| <i>CAPITAL OUTLAY</i>                 | Amount paid for the acquisition of or addition to fixed assets including land or existing buildings, initial or additional equipment, major renovation or reconstruction, or new schools.  |
| <i>CATEGORICAL AID</i>                | Funds from the State or Federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program; or for special purposes, such as the Economic Impact Aid or transportation. Expenditure of most categorical aid is restricted to its particular purpose. |
| <i>CERTIFICATED EMPLOYEES</i>         | Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.  |



## SCHOOL FINANCE GLOSSARY (Cont'd.)

|   |   |
|---|---|
| <i>CLASSIFIED EMPLOYEES</i>                       | School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.  |
| <i>COST OF LIVING ALLOWANCE (COLA)</i>            | An increase in funding for revenue limits or categorical programs. Current law ties COLAs to various economic indicators.   |
| <i>DEFERRED MAINTENANCE</i>                       | Major repairs of buildings and equipment which have been postponed by the school district. Some matching State funds are available to districts which establish a deferred maintenance program. |
| <i>DEFICITS</i>                                   | Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.   |
| <i>DIRECT SUPPORT</i>                             | Charges for support programs and services that directly benefit other programs.   |
| <i>EIA -ECONOMIC IMPACT</i>                       | State categorical aid for districts with concentrations of children who are bilingual, transient, or from low income families.  |
| <i>EDUCATION CODE</i>                             | The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes. |
| <i>EDUCATION REVENUE AUGMENTATION FUND (ERAF)</i> | Local tax revenue that has been moved from other areas to replace funds that were formerly apportioned by the State. The net effect is no change in funds to public schools.                    |
| <i>ENDING BALANCE</i>                             | The ending balance is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.  |
| <i>ESL -ENGLISH AS A SECOND LANGUAGE</i>          | Refer to description of EIA funds above. This is a term used to refer to categorical and non-categorical aid used to support bilingual education.   |
| <i>FTE -FULL TIME EQUIVALENT</i>                  | Term used to indicate an employee or combination of employees working an equivalent number of hours per day or per week to constitute a full-time position.                                     |



## SCHOOL FINANCE GLOSSARY (Cont'd.)

|   |   |
|---|---|
| <i>GATE - GIFTED AND TALENTED EDUCATION</i>       | Gifted and Talented Education program, to provide educational services to children who are identified as exceptionally able or talented.  |
| <i>INDIRECT SUPPORT</i>                           | Charges for routine services which are not performed for a specific program, but which benefit many programs. These costs are allocated per a State formula to the programs that benefit from them.   |
| <i>MANDATED COSTS</i>                             | School district expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measures.  |
| <i>MASTER PLAN FOR SPECIAL EDUCATION</i>          | California categorical program for the education of all handicapped children, originally enacted in 1980 and amended frequently since then.   |
| <i>NO CHILD LEFT BEHIND (NCLB)</i>                | Federal law enacted in 2002 that is the primary driver in school and student accountability nationwide. This legislation requires every state system of public education to implement a statewide accountability program that measures the “adequate yearly progress” of students, programs, and schools over time through the collection and analysis of disaggregated data. |
| <i>PROPOSITION 13 (1978)</i>                      | An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.   |
| <i>PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM</i> | State retirement program for non-certificated employees. State law requires that classified employees, school districts, and the State contribute to the Public Employees' Retirement System.   |
| <i>RESERVES</i>                                   | Funds required by law to be maintained in a school district budget from year to year to provide for future expenditures or to offset future losses, for working capital, or for other purposes.   |
| <i>REVENUE LIMIT</i>                              | The specific amount of money a school district receives annually for its general education program from local taxes and State aid. Categorical aid is granted in addition to the revenue limit.   |



## SCHOOL FINANCE GLOSSARY (Cont'd.)

|  |   |
|--|---|
| <i>SCHOOL SITE COUNCIL</i>                     | Parents, students, teachers, and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.  |
| <i>SELPA</i>                                   | Special Education Local Plan Area. Several districts combine resources to serve the needs of the Special Education students more efficiently than can be accomplished individually.   |
| <i>SECOND PRINCIPLE APPORTIONMENT</i>          | The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.   |
| <i>SECURED ROLL TAXES</i>                      | Local taxes based upon the assessed value of stationary property, such as land and buildings.   |
| <i>SHORTFALL</i>                               | An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.  |
| <i>SIP - SCHOOL IMPROVEMENT PROGRAMS</i>       | Money granted by the State to selected schools to carry out a plan developed by the school site council for improvement of the school's program.  |
| <i>SPECIAL EDUCATION</i>                       | Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.<br>See "Master Education Plan for Special Education." |
| <i>STRS - STATE TEACHERS RETIREMENT SYSTEM</i> | State retirement program for certificated employees. State law requires certificated employees, school districts, and the State to contribute to the State Teachers' Retirement System.   |
| <i>TITLE I</i>                                 | Title I is a Federal grant for integrating programs that teach to the highest level of achievement attainable. Distribution reflects a greater concentration of funds in lower income areas.  |
| <i>TITLE V</i>                                 | Title V consists of Federal funds consolidated into block grants to states and local districts. These funds are used primarily for curriculum development, teacher training programs, and instructional materials.  |