

**From:** Dill, Eric [eric.dill@sduhsd.net]  
**Sent:** Wednesday, June 15, 2016 10:25 AM  
**To:** Rick Schmitt  
**Subject:** Re: agenda, etc...

On Tue, Jun 14, 2016 at 7:05 PM, Hergesheimer, Beth<[beth.hergesheimer@sduhsd.net](mailto:beth.hergesheimer@sduhsd.net)> wrote:

Prop AA LIONAKES at EWMS...What changed that requires \$76K additional architectural/engineering services?  
We are redesigning the storm water retention basin and tying into the City of Solana Beach's new storm drain system at the city's request.

Item 22 page 351 Multi year projection. Need to talk about why these beginning/ending reserves don't match the December 17th multi year projection we saw when looking at the contract where 2016/17 was projected with \$20.67 M and so on--What changed?

In December, we still hadn't settled with CSEA, so the impacts of their increases could not be included in the MYP. The new MYP also includes added expenses related to 7th periods at the two traditional high schools and addition of counselors.

Page 356 STRS on-behalf Pension line--why doesn't the \$4835. carry out into the right margin column?  
It should. It looks like the person who does the spreadsheet didn't carry the formula down to that row. We will add that at adoption.

Page 362 and 364: 362 shows Services and operating expenses with a line item for Prof/Consulting & Other...for \$6.39M. I believe this includes NPS, etc...Why is this not more clearly identified?then page 364 has lines for other tuition but not all costs we have...

Each object has a number of sub-categories that would further define expenses. This spreadsheet is a summary, so we have never expanded those sub-categories out. The tuition on Other Outgo are transfers to other public agencies (other school districts, County of SD, etc), so those would not include NPS tuition payments.

Page 391 8B Budget year 2016-17 (\$6.25Mdeficit spending) Again, what all comprises deficit, what is perhaps not included in estimates: carryovers, donations...what are best/worst ase numbers....On next page see that original budget beginning balances millions less than actuals...

It's not one thing that comprises the deficit, it's the total expenditures less revenue that creates the gap. The driving forces this year are increased FTE at higher salaries. We do not have donation and carry-over amounts in either revenue or expenditures at this point. We also hope to capture some savings as we close the books to increase the ending balance for this year, which will give more room in the beginning balance for next year.

Page 403 step and column average 2.4% I know you gave examples of teachers not getting for many of the years on the schedule, but is this the average over years, and then with 12.5% over 11 years teachers have averaged over 3% annually during those years...

The 2.4% accounts for any teacher who moves on step or column.

Page 406 in item 22 S8C Mgmt/Supv/Confid. Employees--Why is no increase in cost reflected here-I know we don't have labor represented the same way for these categories but seems like we aren't accurately reflecting/reporting the increases here.

The SACS form only takes represented groups into consideration on this page. If there is no bargaining unit, there are no negotiated increases to report.

Page 409 shos Certificated Salaries up 14.4% What all included in addition to contract increase and step/column? Does new/additional staff get included here...

That's salary increases, step and column, and additional FTE.

General question: When will we see new students from new housing relative to when assessed values of new properties start being reflected in rolls?

New homes appear on the permanent tax rolls in the first calendar year after the home is first sold.

Can someone tell me again what blended components are?

Those are our multiple CFDs which roll up into one fund.

Page 555 Self InsuranceExpenses --What is meant by "Enterprise"? Risk?

In the case of Fund 67, the General Fund is charged for our pay-as-you-go OPEB, so Fund 67 is considered an "enterprise fund" in that it is set up to collect revenue for services for which fees are charged.

Regards,

Eric R. Dill  
Associate Superintendent  
Business Services  
San Dieguito UHSD

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