

TABLE B

June 15, 2006
PROPOSED 2006-2007 BUDGET

BUDGET SUMMARY
PACIFIC GROVE UNIFIED SCHOOL DISTRICT
GENERAL FUND

| | 2005-2006 ADOPTED BUDGET | 2005-2006 REVISED BUDGET | 2006-2007 PROPOSED BUDGET | CHANGE FROM REVISED BUDGET |
|---|--------------------------------|--------------------------------|---------------------------------|----------------------------------|
| A. REVENUES | | | | |
| 1) REV LIMIT SOURCES | | | | |
| a. State Apportionments | (81,071) | (74,980) | (74,980) | 0 |
| b. Local Sources | 14,902,837 | 15,405,604 | 16,439,320 | 1,033,716 |
| TOTAL REVENUE LIMIT | 14,821,766 | 15,330,624 | 16,364,340 | 1,033,716 |
| 2) FEDERAL REVENUES | 636,647 | 613,244 | 547,360 | (65,884) |
| 3) OTHER STATE REVENUES | 1,505,834 | 1,712,612 | 1,641,267 | (71,345) |
| 4) OTHER LOCAL REVENUES | 1,486,757 | 1,875,899 | 1,565,867 | (310,032) |
| 5) TOTAL | 18,451,004 | 19,532,379 | 20,118,834 | 586,455 |
| B. EXPENDITURES | | | | |
| 1) CERTIFICATED SALARIES | 9,583,708 | 10,131,889 | 10,132,351 | 462 |
| 2) CLASSIFIED SALARIES | 2,834,469 | 3,056,733 | 3,103,569 | 46,836 |
| 3) EMPLOYEE BENEFITS | 2,708,289 | 2,622,190 | 2,688,885 | 66,695 |
| 4) BOOKS AND SUPPLIES | 645,139 | 1,666,065 | 660,675 | (1,005,390) |
| 5) SERVICES AND OTHER OPER. | 1,772,675 | 2,220,528 | 2,200,363 | (20,165) |
| 6) CAPITAL OUTLAY | 0 | 6,800 | 0 | (6,800) |
| 7) OTHER OUTGO | 817,767 | 663,092 | 924,476 | 261,384 |
| 8) DIRECT/INDIRECT COSTS | (294,247) | (318,323) | (327,873) | (9,550) |
| 9) TOTAL | 18,067,800 | 20,048,974 | 19,382,446 | (666,528) |
| C. EXCESS OF REV OVER EXP | 383,204 | (516,595) | 736,388 | 1,252,983 |
| D. OTHER FINANCING SOURCES | | | | |
| 1) a. Transfers In | 0 | 6,800 | 0 | (6,800) |
| b. Transfers Out | (513,750) | (545,488) | (664,239) | (118,751) |
| 2) a. Other Sources | | | | 0 |
| b. Other Uses | 0 | 0 | 0 | 0 |
| 3) CONTRIB TO RESTRICTED PROG | | | | 0 |
| 4) TOTAL | (513,750) | (538,688) | (664,239) | (125,551) |
| E. NET INCREASE/(DECREASE) IN FUND BALANCE | (130,546) | (1,055,283) | 72,149 | 1,127,432 |
| F. 1) BEGINNING BALANCE JULY 1 | 1,328,566 | 2,378,011 | 1,322,728 | (1,055,283) |
| 2) ENDING BALANCE JUNE 30 | 1,198,020 | 1,322,728 | 1,394,877 | 72,149 |
| G. COMPONENTS OF ENDING BALANCE | | | | |
| 1) REVOLVING CASH | 5,000 | 5,000 | 5,000 | 0 |
| 2) 3% REQUIRED RESERVE | 557,447 | 617,630 | 601,401 | (16,229) |
| 3) PROPERTY TAX RESERVE (.5%) | 74,514 | 77,028 | 82,197 | 5,169 |
| 4) PARCEL TAX RESERVE | 3,796 | 2,676 | 56,468 | 53,792 |
| 5) LOCAL CHARTER SCH. ADA TRANSFER* | 233,590 | 233,590 | 0 | (233,590) |
| 6) STATE FUNDING REDUCTION (EST.) | 16,500 | 13,090 | 0 | (13,090) |
| 7) SICK LEAVE INCENTIVE RESERVE | 69,595 | 63,854 | 65,000 | 1,146 |
| 8) STATE FUNDING/BASIC AID RESERVE | 237,578 | 237,578 | 0 | (237,578) |
| 9) COMPENSATION RESERVE | 0 | 0 | 584,812 | 584,812 |
| 11) UNAPPROPRIATED AMOUNT | 0 | 72,283 | 0 | (72,283) |

2006/07

BUDGET ASSUMPTIONS

(LRP Indicates items implementing or related to District Long Range Plan Goals)

1. Educational Program

- 1.1 (LRP)The District shall continue to offer a full K-12 educational program, to the extent permitted by available financial resources, and subject to the reductions resulting from State budgetary impacts as yet unknown.
- 1.2 (LRP)The District shall attempt to enhance the educational program to the extent permitted by financial resources.
- 1.3 (LRP)The District shall continue to participate in the State Class Size Reduction Program for grades K, 1, 2, 3 and 9th grade English and 9th grade Social Studies. Both programs involve District subsidy to continue. The level of subsidy will depend on the number of teachers employed and the cost per teacher. The current estimate of subsidies of these programs are approximately \$241,000 and \$44,900 respectively.
- 1.4 (LRP)The District will continue to fund 2 previously State funded High School AP sections.
- 1.5 (LRP)The District will continue to subsidize the ROP program for expenses beyond revenues for 23 sections at a cost estimated at up to approximately \$143,000.
- 1.6 (LRP) The District will continue to subsidize the Title I program at 2005/06 staffing levels at an estimated cost of \$81,000.
- 1.7 (LRP)Any future changes to ongoing individual programs or services, either increases or decreases, shall be brought to the Board for approval.
- 1.8 The District will attempt to offer but not subsidize the operation of a State funded preschool program.

2. Enrollment Projection

- 2.1 The budget will assume the number of students by grade level as identified in projections as follows:
K-5 699 (unchanged); 6-8 397 (reduction of 24);
9-12 - 642-including 14 at Community High School (decline of 35).
- 2.2 The ADA used for projecting revenues is estimated at 1738 K-12 – (including ROP and Special Education) and 790 Adult.

3. Staffing Projection

- 3.1 (LRP)Certificated Staff - Staffing for 2006/07 is projected at the level indicated by the Board based on the staffing projection previously reviewed - ie. a maintenance of current staffing with the addition of a 0.3 FTE speech position.
- 3.1.1 Certificated Administrative Personnel - maintained at 2005/06 levels.

| | |
|---------------------------|------------------------|
| Robert Down, Forest Grove | 1 Principal per school |
| Middle School | 1 Principal |
| | 1 Assistant Principal |
| High School | 1 Principal |
| | 1 Assistant Principal |
| Community High School | Lead Teacher |
| District Office | 1 Superintendent |

1 Curriculum Coordinator

3.2 (LRP)Classified Staff – maintained at 2005/06 levels. The maintenance position previously funded by both the General Fund and Building Improvement Fund is now fully funded by the General Fund and the transfer to the Building Fund is reduced accordingly (see #7 below).

3.2.1 Classified Administrative Personnel – maintained at 2005/06 levels with addition of Food Service Manager

1 Assistant Superintendent
1 Human Resources Coordinator
1 Food Service Manager

4. Revenues:

4.1 Property tax will increase by 6.76% over 2005/06 levels (and the district will be able to retain any amount in excess of the State established Revenue limit). The estimate is based on historic data (see page 17-M)

4.2 State aid will no longer include “basic aid” at \$120 /ADA as a separate allocation. *State will again require a “negative allocation” to occur as a result of changes that require a transfer to the County (for Special Ed. students attending County classes) even though no State allocation, in excess of Summer School funding, is received.*

4.3 Federal revenues will not increase over 2005/06 levels.

4.4 Other State revenues will increase a net of 4% over 2005/06 levels. Lottery revenue will continue at \$110/ADA.

4.5 Interest income will continue at 2005/06 levels.

4.6 Other sources of local income including transportation and fees will continue at 2005/06 levels. ROP funding will increase by an estimated 4% (due to enrollment decline coupled with State funding increase.) over current reduced funding level.

4.7 The District will receive an estimated net \$270,271 from the local parcel tax in 2006/07 (\$7,500 more than in 2005/06 due to the reduced legal expense).

5. Expenditures:

5.1 Certificated Salaries –will include increases to reflect contractual step and column costs only at this time. Negotiations may result in a further compensation adjustment. An additional \$8,600 is allocated to the teacher substitute account to offset the approved increase in daily rate effective July 1. A vacant speech position is increased from 0.2 FTE to 0.5 FTE to address projected needs.

5.2 Classified Salaries – will include increases to reflect contractual step movement costs only. Negotiations may result in a further compensation adjustment. Also \$14,400 is continued as an allocation for possible Board member remuneration. Full cost of fourth maintenance worker is shifted to General Fund (see 3.2 and 7.0).

5.3 Employee Benefits - fixed benefits (STRS, PERS, OASDI, W/C, Unemployment) will be increased in proportion to salary increases. The District health benefit contribution amounts for certificated, classified, confidential and management will be maintained at 2005/06 levels in accordance with current contract provisions. The PERS contribution is budgeted at 16.116% pending further information. The Workers Compensation rate is maintained at 2005/06 levels pending updated information. The STRS employer contribution is budgeted at 8.25% pending further information.

5.4 (LRP)Books and Supplies

5.4.1 Instructional allocations for school sites are to be funded at the 2005/06 levels with a 3.0% increase. The additional allocation of \$7,500 added to the secondary site budgets in 2005/06 is continued. The \$14,000 allocated for Community High School and High School WASC expenses in 2005/06 is deleted.

5.4.2 Department and program allocations are funded at the 2005/06 levels with a 3.0% increase. The 2005/06 supplemental allocation of \$10,000 for Special Ed department testing materials is continued. The \$7,600 allocation for the High School Career Center is included. The one-time startup allocation of \$2,000 for the enrichment program is deleted. An allocation of \$2,000 is added for Board equipment.

5.5 (LRP)Services and other operating expenses (including travel, conference, dues, membership, insurance, utilities, rentals, repairs, consultants, legal, etc.) funded at the 2005/06 levels with a 3.0% increase with the exception of insurance and utility costs which are budgeted at projected expense levels. The additional \$22,700 added to Board budget in 2005/06 to cover the projected November Board election expenses (and subsequently reallocated for Board consultants and equipment) is deleted. The other one-time allocation for Board consultants of \$5,000 is also deleted. An additional allocation of \$26,000 is added for "Interest Based" negotiations consultants.

5.6 (LRP)Capital Outlay expenses – maintain 2005/06 budget – ie. no projected expenditures in excess of \$5,000

5.7 Other Outgo - includes the following:

- a) *The County Special Education services cost are estimated at \$784,121 but will be revised based on information being developed.*
- b) *Debt service payments for Robert Down/Forest Grove Reconfiguration Project Modular lease purchase \$109,354.68. Full lease payment is \$138,282.68. (of this amount \$28,928 is charged to BASRP for unit) – last lease payment is in 2006/07.*
- c) *Transfers to MCOE Charter School \$30,000 – based on current estimates.*

6. Indirect contributions from other funded programs will be included to reflect projected levels for the following programs:

| | |
|--|-----------|
| State Preschool (if this program is continued) | \$3,339 |
| Child Development (BASRP) | \$19,332 |
| Adult Education | \$305,202 |

7.(LRP)Transfers Out of the General Fund to other funds including the following items:

| | |
|-----------------------------------|---------|
| Retiree Benefit Fund | 402,166 |
| Deferred Maintenance Fund* | 100,000 |
| Transportation Equipment Reserve* | 1,500 |
| Building Improvement Fund | 30,000 |
| Cafeteria Fund | 130,573 |

*These transfers are maintained at 2005/06 levels.

NOTE: NO transfers are assumed to offset expenses in the State Preschool Program

8. **Contributions to restricted programs** - the District will expend an estimated \$2.0 million from the general fund for offsetting the total cost of the Special Education program (\$3.0 mill.) in excess of State and Federal special education (\$0.9 mill.)

9. **Revenues vs. Expenditures** - The budget will identify the projected difference between expenditures and revenues. The net result will be reflected as a change in the ending balance.

10. Ending fund balance - The projected June 30, 2007 ending balance is projected to be \$1.28 million prior to the inclusion of a compensation adjustment based on the revenue and expenditure assumptions. The available balance is included in a "compensation reserve" initially proposed to be equivalent to a 4.5% adjustment (costing approximately \$630,000 based on projected compensation increases likely in comparison districts). The funds currently projected to be available are only \$467,886 – equivalent to a 3.4% adjustment.

11. Carry-Overs

The District normally permits only school sites and categorically funded programs to carry over unexpended balances from the prior year. (Sites and programs are encouraged to expend funds within the year they are allocated, however, small balances often remain due to timing or planned expenditures.) Other District accounts do not retain unexpended balances unless authorized by Board action.

The budget is prepared prior to the close of the 2005/06 year therefore balances within accounts, available for carry-over, are not determined at this time. Subsequent budget revisions by the Board will identify and allocate carry-over amounts-usually in October.

12. (LRP)Capital Improvements

The previous allocation of \$50,000 for capital (facility) improvements is reduced to \$30,000(with shift of maintenance worker cost). The \$100,000 transfer for the deferred maintenance program is continued -subject to possible State matching funds. The allocation for the general maintenance program (approximately \$537,000) and the David Avenue lease revenue (approximately \$300,000) provide the only other source of general funds for maintaining or improving existing facilities – pending a decision on the Measure D bond issue.

13. Lottery Funds

The District receives approximately \$374,000 from the State Lottery program. The funding is used to support the General Fund and is the equivalent of funding the District Library and Music programs. A portion of the allocation (approximately \$50,000) is specifically allocated for purchasing instructional materials within these and site programs. (An adjusting journal entry will be made at year end to implement this allocation.)

14. Budget Projection – A projection is attached based on current local and State budgetary information and assumptions including a 6.76% increase in property tax. The assumption includes only Step and Column increases. A compensation reserve is created to address additional compensation adjustments. Although initially proposed to be an amount equivalent to a 4.5% compensation adjustment. (Based on recent information indicating the State funded increase to the revenue limits of comparison districts will be at least 5.9%) the funded amount is currently equivalent to a 3.4% increase.

15. Routine Restricted Maintenance

The District is required to identify an amount equal to 3% of the General Fund's expenditures (approximately \$550,000) for "Routine Restricted Maintenance" to meet the requirements for receiving State School Facilities funding – (Forest Grove received \$1,007,413 and the High School received \$2,451,611 for modernization in 2002/03). The required maintenance expenditures are identified in Resource 8150 in the General Fund and Fund 40, Capital Reserve. These expenditures will exceed \$550,000.

16. Parcel Tax

The District will receive an estimated \$270,271 in fiscal year 2006/07 – The following table identifies the actual use of funds in 2005/06 and proposed use in 2006/07.

In 2005/06, the second year of the Parcel Tax, the funds are being used as follows:

| Personnel Items | Projected Actual Cost 2005/06 | Estimated Cost 2006/07 |
|---|--------------------------------------|-------------------------------|
| 2 Sections MS | 33,146 | 35,671 |
| 5 Sections HS | 80,075 | 81,241 |
| 1 Elementary teacher to reduce class size in grades 4 and 5 | 56,344 | 61,737 |
| HS Computer Lab aide-5 hours | 15,286 | 16,022 |
| MS Computer Lab aide-2 hours | 8,133 | 8,547 |
| 2 Elementary Library Manager Positions | 15,198 | 15,174 |
| HS Athletic Stipends | 10,000 | 10,000 |
| Total Allocated Expense | 218,182 | 228,392 |
| Advisor/Legal Expense | 22,500 | 15,000 |
| Total Expense | 240,682 | 243,392 |
| Year End Unallocated Balance | \$ 29,589 | \$ 26,879 |
| Prior Year Carryover | | 0 |
| Estimated Ending Balance | 29,589 | 56,468 |

The Parcel Tax will continue for 3 more years – 2006/07, 2007/08 and 2008/09. Renewal of the tax could be placed on the ballot at the November 2008 election. This would require an adoption of a resolution by the Board in June 2008.

17. **Long Range Plan Goal Implementation** - The budget will identify how expenditures are continuing the implementation of the District's L.R.P. Goals.

2006-07 Employee Budget Input
(Not in priority order)

The following responses were received:

| Source | Input | Cost Est. | |
|---------------------------------|---|------------------|--|
| FG Principal | Restore 0.5 day to school psychologist | \$20,000 | |
| | Upgrade technology | \$6,000 | |
| | Assist in funding Instructional Assistants | \$15,000-20,000 | |
| District Psychologist | Increase vacant speech position from .2 to.5 | \$20,000 | |
| | Testing supplies | \$10,000 | |
| CSEA | Custodial Services-restore laid off custodial time | \$52,000 | |
| | Health Clerk-restore back to 6 hours | \$21,000 | |
| | Increase Elementary Office Managers from 10.5 months to 11 months | \$5,200 | |
| District Librarian | Materials and resources to run 4 district libraries | \$25,000 | |
| | Reinstate HS Library Clerk III to fulltime | \$20,000 | |
| District Technology Coordinator | Technology supplies for sites: RD – 10 computers (\$10,000), 5 laser printers (\$500) FG – 15 computers (\$15,000), 5 laser printers (\$500) MS – 20 computers (\$20,000) HS – 20 computers (\$20,000) CHS – 5 computers (\$5,000) | \$71,000 | |
| Maintenance Foreman | Purchase or lease front end loader | \$40,000 | |
| RD Principal | Writing consultant/staff development | | |
| | GATE Specialist 0.5FTE | | |
| | Curriculum adoption | | |
| | Math curriculum support software | \$5,000 | |
| HS Principal | Implement WASC Action Plans | \$129,600 | |
| | Increase Administration allocation (additional copier) | \$4,100 | |
| | Increase Administration allocation (site licenses) | \$6,500 | |
| | Increase athletic allocation (supplies) | \$10,000 | |
| | Increase athletic allocation (transportation) | \$10,000 | |
| | | | |

| | | | |
|-------------------------------------|--|-----------|--|
| PGTA (3/1/06 email from Susan Nine) | PGTA would like the Board to postpone any increases in spending pending a satisfactory resolution of contract talks for the 2006/07 school year. As you may know we are awaiting information about increases in the cost of health care premiums and inflation continues to be a significant factor in maintaining the compensation at even status quo levels. We will be soliciting input from each site as to needs as well. The passage of the school bond is another unknown at this time. We would like to see no new allocation until all pertinent information is available, including the cost of compensation adjustments, what specific areas bond moneys can be applied, and thorough examination of District needs and priorities. Susan Nine, PGTA Co-President | | |
| MS Principal | Science Instructional Assistant 2 hours per day | \$6,000 | |
| | Increase instructional allocation | \$10,000 | |
| | Increase coaching allocation (2 spring sports) | \$2500 | |
| | Additional sections (Drama, Health/Family Life, Vocal Music) | \$54,000 | |
| | Sprinkler system – field | \$20,000 | |
| | Gym Lockers | \$50,000 | |
| | Blackout Curtains | \$10,000 | |
| | Renovate Woodshop and Home Ec. Tools | \$100,000 | |
| | Gym Bleachers | \$20,000 | |
| | All Weather Track | \$150,000 | |
| | Stage Classroom Lighting | \$1000 | |
| | Windows | \$150,000 | |
| | Music Building | \$500,000 | |
| | Amphitheater | \$100,000 | |
| | Phone System | \$20,000 | |
| Superintendent (2/9/06) | Technology Support | \$50,000 | |
| | Curriculum Assessments (release time/substitutes) | \$1,600 | |
| | GATE Consultant | \$18,000 | |
| | Science Allocation | \$8,524 | |
| | Science Lab Equipment/Materials | \$59,770 | |
| | Math Section | \$18,000 | |
| | Writing Sequence (release time/substitutes) | \$2,600 | |
| | Music Sections (HS, MS) | \$36,000 | |
| | Custodial Services | \$48,478 | |
| | HS/WASC Graduation Requirement (release time/substitutes) | \$1,000 | |
| | HS Career Center Job Shadowing | \$6,500 | |
| | HS Career Center Operating Budget | \$2,500 | |
| | ROP Section | \$18,000 | |

CBEDS (Oct) Enrollment data

| Year | DA | RD | FG | MS | HS | CHS | Total |
|--------------------|-----------|-----------|-----------|-----------|-----------|------------|--------------|
| 1987-88 | 218 | 411 | 423 | 533 | 657 | 32 | 2274 |
| 1988-89 | 253 | 482 | 438 | 515 | 631 | 30 | 2349 |
| 1989-90 | 303 | 459 | 434 | 527 | 663 | 27 | 2413 |
| 1990-91 | 228 | 458 | 442 | 510 | 609 | 29 | 2276 |
| 1991-92 | 207 | 489 | 458 | 506 | 641 | 33 | 2334 |
| 1992-93 | 180 | 508 | 464 | 516 | 608 | 33 | 2309 |
| 1993-94 | 196 | 507 | 444 | 561 | 594 | 34 | 2336 |
| 1994-95 | 173 | 470 | 479 | 582 | 587 | 35 | 2326 |
| 1995-96 | 180 | 468 | 456 | 584 | 597 | 33 | 2318 |
| 1996-97 | 149 | 445 | 464 | 565 | 618 | 29 | 2270 |
| 1997-98 | 147 | 422 | 422 | 572 | 675 | 33 | 2271 |
| 1998-99 | 141 | 410 | 395 | 570 | 670 | 29 | 2215 |
| 1999-00 | 127 | 387 | 364 | 558 | 681 | 33 | 2150 |
| 2000-01 | Closed | 405 | 405 | 536 | 729 | 25 | 2100 |
| 2001-02 | | 368 | 363 | 556 | 671 | 21 | 1979 |
| 2002-03 | | 382 | 346 | 512 | 680 | 21 | 1941 |
| 2003-04 | | 394 | 359 | 476 | 665 | 14 | 1908 |
| 2004-05 | | 357 | 342 | 451 | 636 | 21 | 1807 |
| 2005-06 | | 377 | 322 | 421 | 655 | 22 | 1797 |
| Average | 192 | 432 | 412 | 529 | 646 | 28 | 2238 |
| Projections | | | | | | | |
| 2006-07 | | 370 | 329 | 397 | 622 | 20 | 1738 |
| 2007-08 | | 345 | 345 | 385 | 591 | 20 | 1685 |
| 2008-09 | | 335 | 335 | 391 | 548 | 20 | 1628 |
| 2009-10 | | 332 | 332 | 389 | 493 | 20 | 1566 |

| 2003/04 | | | | |
|---------|--------------------|-------------------|---------------|------|
| Grade | Projected Students | Projected Classes | Class Change | |
| k | 108 | 5.5 | 0 | K |
| 1 | 129 | 6.5 | 0.5 | 1 |
| 2 | 120 | 6 | 0 | 2 |
| 3 | 114 | 6 | 0 | 3 |
| 4 | 127 | 4 | 0 | 4 |
| 5 | 155 | 5 | 0 | 5 |
| Total | 753 | 33 | 0.5 | |
| | | | Enroll Change | |
| 6-8 | 476 | | -35 | 6-8 |
| 9-12 | 665 | | -9 | 9-12 |
| CHS | 14 | | | |
| Total | 1908 | | -61 | k-12 |

| 2006/07 | | | | |
|---------|--------------------|-------------------|---------------|------|
| Grade | Projected Students | Projected Classes | Class Change | |
| | 107 | 6 | 0 | |
| | 112 | 6 | 0 | |
| | 119 | 6 | 0 | |
| | 107 | 6 | 0 | |
| | 127 | 6 | 0 | |
| | 128 | 6 | 0 | |
| Total | 700 | 36 | 0 | |
| | | | Enroll Change | |
| 6-8 | 397 | | -24 | 6-8 |
| 9-12 | 620 | | -35 | 9-12 |
| | 22 | | 0 | |
| Total | 1739 | | -49 | k-12 |

| 2007/08 | | | | |
|---------|--------------------|-------------------|---------------|------|
| Grade | Projected Students | Projected Classes | Class Change | |
| | 105 | 6 | 0 | |
| | 109 | 6 | 0 | |
| | 112 | 6 | 0 | |
| | 119 | 6 | 0 | |
| | 111 | 5 | -1 | |
| | 134 | 6 | 0 | |
| Total | 690 | 35 | -1 | |
| | | | Enroll Change | |
| 6-8 | 385 | | -12 | 6-8 |
| 9-12 | 589 | | -31 | 9-12 |
| | 22 | | | |
| Total | 1686 | | -53 | k-12 |

| 2008/09 | | | | |
|---------|--------------------|-------------------|---------------|------|
| Grade | Projected Students | Projected Classes | Class Change | |
| | 102 | 6 | 0 | |
| | 107 | 6 | 0 | |
| | 109 | 6 | 0 | |
| | 111 | 6 | 0 | |
| | 123 | 5 | 0 | |
| | 117 | 5 | -1 | |
| Total | 669 | 34 | -1 | |
| | | | Enroll Change | |
| 6-8 | 391 | | 6 | 6-8 |
| 9-12 | 546 | | -43 | 9-12 |
| | 22 | | | |
| Total | 1628 | | -58 | k-12 |

| 2009/10 | | | | |
|---------|--------------------|-------------------|---------------|------|
| Grade | Projected Students | Projected Classes | Class Change | |
| | 100 | 5 | -1 | |
| | 104 | 6 | 0 | |
| | 107 | 6 | 0 | |
| | 109 | 6 | 0 | |
| | 115 | 5 | 0 | |
| | 129 | 5 | 0 | |
| Total | 664 | 33 | -1 | |
| | | | Enroll Change | |
| 6-8 | 389 | | 389 | 6-8 |
| 9-12 | 491 | | -55 | 9-12 |
| | 22 | | | |
| Total | 1566 | | -62 | k-12 |

PACIFIC GROVE UNIFIED SCHOOL DISTRICT
STAFFING - 2006/2007

TABLE B

TEACHERS BY LOCATION AND PROGRAM

| LOCATION | REG (a) | P.E. | MUSIC | ROP * | OPP * | SP.ED.* | E.S.L * | LIBRARY | M.P.C ** | CHPT.1 | TOTAL |
|--------------|-------------|----------|----------|------------|----------|-------------|------------|------------|----------|------------|--------------|
| R.D. | 18 | 1 | 0.7 | | | 3.5 | | | | | 23.2 |
| F.G. | 16 | 1 | 0.7 | | | 1.8 | | | | | 19.5 |
| M.S. | 19.4 | | 1 | | 0 | 3 | | 0.8 | | | 24.2 |
| H.S. | 23.9 | | 0.6 | 4.8 | | 3.0 | | 0.8 | | | 33.1 |
| C.H.S. | 2 | | | | | | | | | | 2 |
| A.S. * | 1 | | | | | | | | | | 1 |
| DIST. | | | | | | 2.3 | 0.8 | 0.2 | | 1.3 | 4.6 |
| TOTAL | 80.3 | 2 | 3 | 4.8 | 0 | 13.6 | 0.8 | 1.8 | 0 | 1.3 | 107.6 |

CLASSIFIED EMPLOYEES BY LOCATION AND PROGRAM

| LOCATION | CLER. | P.E. | COMP. | NOON | FOOD | SP.ED.* | TRANS* | LIBRARY | MNT/GRD | OPER. | AIDES* | TOTAL |
|--------------|-------------|-------------|-------------|--------------|---------------|--------------|----------|-------------|----------|----------------|--------------|---------------|
| R.D. | 1.5 | 0.75 | 0.75 | 1.320 | 0.312 | 2.813 | | 0.75 | | 2 | 2.468 | 12.663 |
| F.G. | 1.475 | 0.75 | 0.75 | 1.310 | 0.4375 | 0.625 | | 0.75 | | 2 | 2.794 | 10.891 |
| M.S. | 2.75 | 1.5 | 0.75 | 0.250 | 1 | 1.875 | | 0.50 | | 3.525 | | 12.150 |
| H.S. | 5.75 | 0.55 | 0.63 | | 1.75 | 2.125 | | 0.75 | | 4 | | 15.555 |
| C.H.S. | 0.625 | | | | | | | | | | | |
| A.S. * | 4.5 | | | | | | | | | 1.5244 | 1 | 6.524 |
| DIST. | 1 | | | | | 0.875 | 3 | | | 7 | 0.750 | 12.625 |
| TOTAL | 17.6 | 3.55 | 2.88 | 2.880 | 3.4995 | 8.313 | 3 | 2.75 | 7 | 13.0494 | 6.512 | 71.033 |

OTHER EMPLOYEES BY LOCATION AND PROGRAM

| LOCATION | PRIN. | ASST P. | COUNS. | PSYCH. | CURR.CD. | SUPT. | AS.SUPT. | PERS'L | PAYROLL | ACCNTG | AD.SEC. | TOTAL |
|--------------|----------|----------|------------|------------|----------|----------|----------|----------|----------|-------------|----------|--------------|
| R.D. | 1 | | 0.4 | | | | | | | | | 1.4 |
| F.G. | 1 | | 0.4 | | | | | | | | | 1.4 |
| M.S. | 1 | 1 | 1 | | | | | | | | | 3 |
| H.S. | 1 | 1 | 2 | | | | | | | | | 4 |
| C.H.S. | 0 | | | | | | | | | | | 0 |
| A.S.* | 1 | 1 | | | | | | | | | | 2 |
| DIST. | | | | 2.9 | 1 | 1 | 1 | 1 | 1 | 2.75 | 2 | 12.65 |
| TOTAL | 5 | 3 | 3.8 | 2.9 | 1 | 1 | 1 | 1 | 1 | 2.75 | 2 | 24.45 |

* Funded by categorical programs (in part or full).

** Funded by Monterey Peninsula Community College

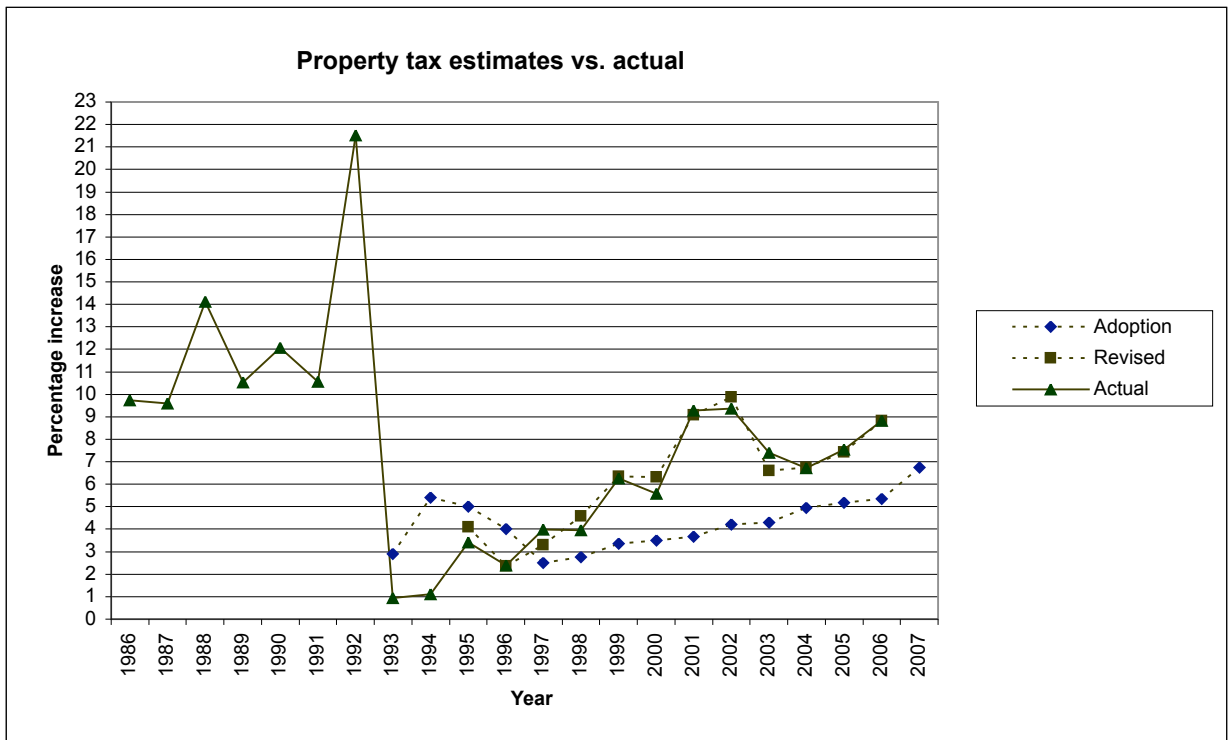
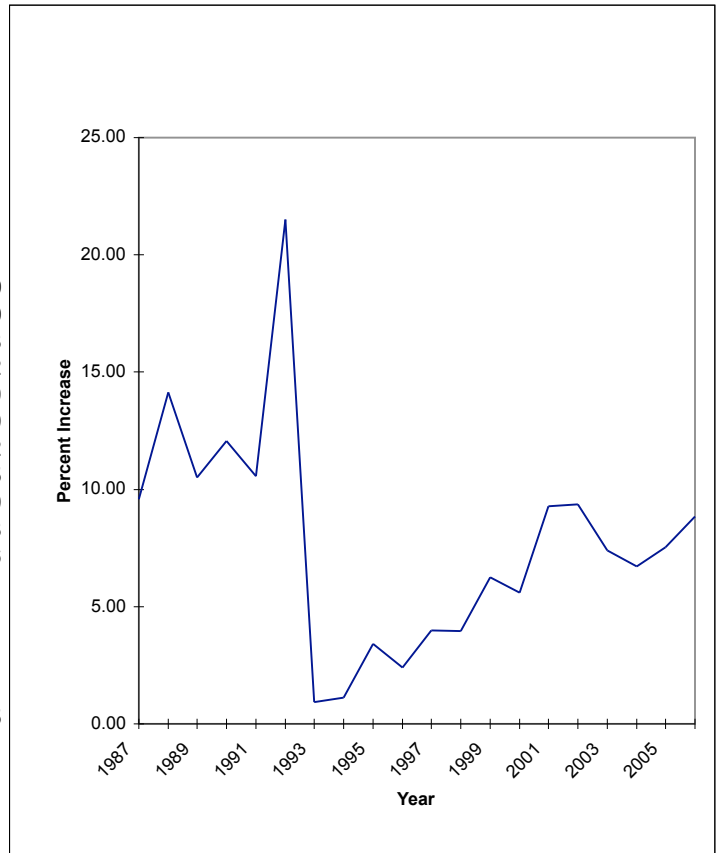
Excludes Pre-school and BASRP employees and hourly A.S. teachers.

(a) K- 5 distribution of teachers may be adjusted due to facility constraints and resulting assignments

203.08

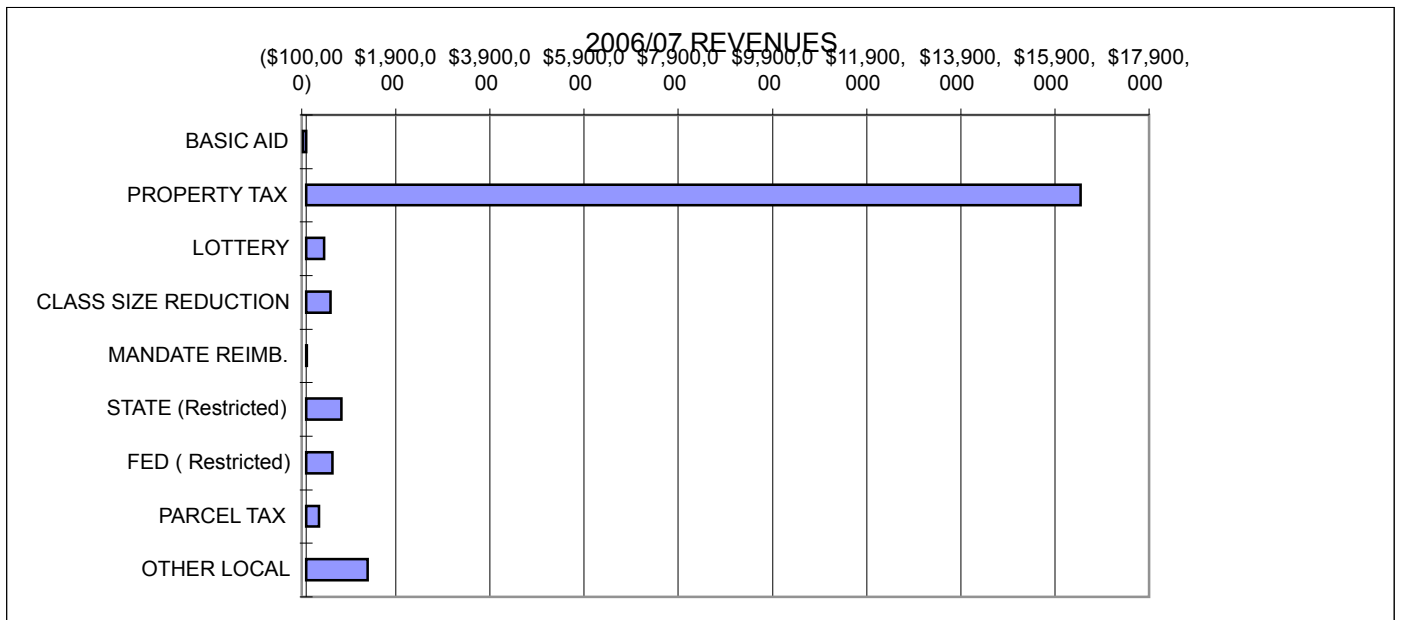
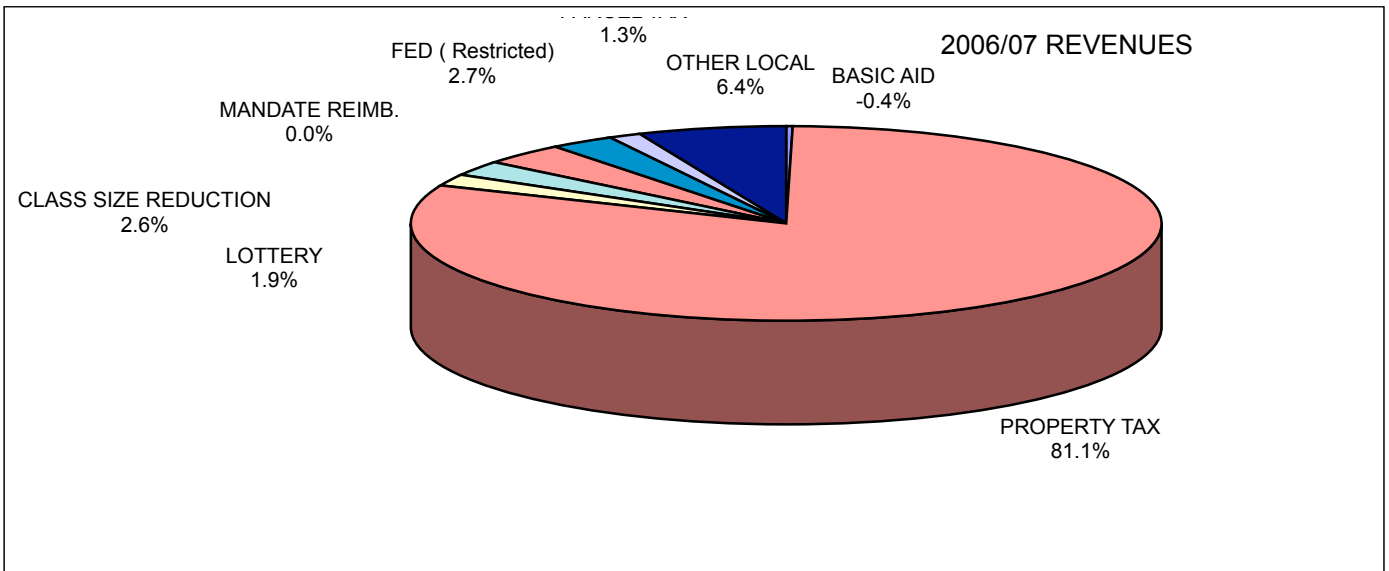
Property Tax Increases - 1986 - 2006

| FY ending | Adoption Estimate % | Revised Estimate % | Actual Tax inc.% | Adopted vs.Actual |
|--------------|---------------------|--------------------|------------------|-------------------|
| 1986 | | | 9.73 | |
| 1987 | | | 9.58 | |
| 1988 | | | 14.13 | |
| 1989 | | | 10.52 | |
| 1990 | | | 12.07 | |
| 1991 | | | 10.57 | |
| 1992 | | | 21.51 | |
| 1993 | 2.9 | | 0.93 | |
| 1994 | 5.4 | | 1.12 | |
| 1995 | 5.00 | 4.10 | 3.41 | -1.59 |
| 1996 | 4.00 | 2.36 | 2.40 | -1.60 |
| 1997 | 2.50 | 3.31 | 3.98 | 1.48 |
| 1998 | 2.75 | 4.57 | 3.97 | 1.22 |
| 1999 | 3.35 | 6.34 | 6.25 | 2.90 |
| 2000 | 3.50 | 6.33 | 5.59 | 2.09 |
| 2001 | 3.67 | 9.07 | 9.29 | 5.62 |
| 2002 | 4.21 | 9.87 | 9.36 | 5.15 |
| 2003 | 4.31 | 6.60 | 7.40 | 3.09 |
| 2004 | 4.94 | 6.75 | 6.72 | 1.78 |
| 2005 | 5.17 | 7.44 | 7.53 | 2.36 |
| 2006 | 5.36 | 8.83 | 8.83 | 3.47 |
| 2007 | 6.76 | | | |
| Avg. 1986-05 | | | 7.80 | |
| Avg. 1995-05 | 3.95 | 6.07 | 5.99 | 2.05 |



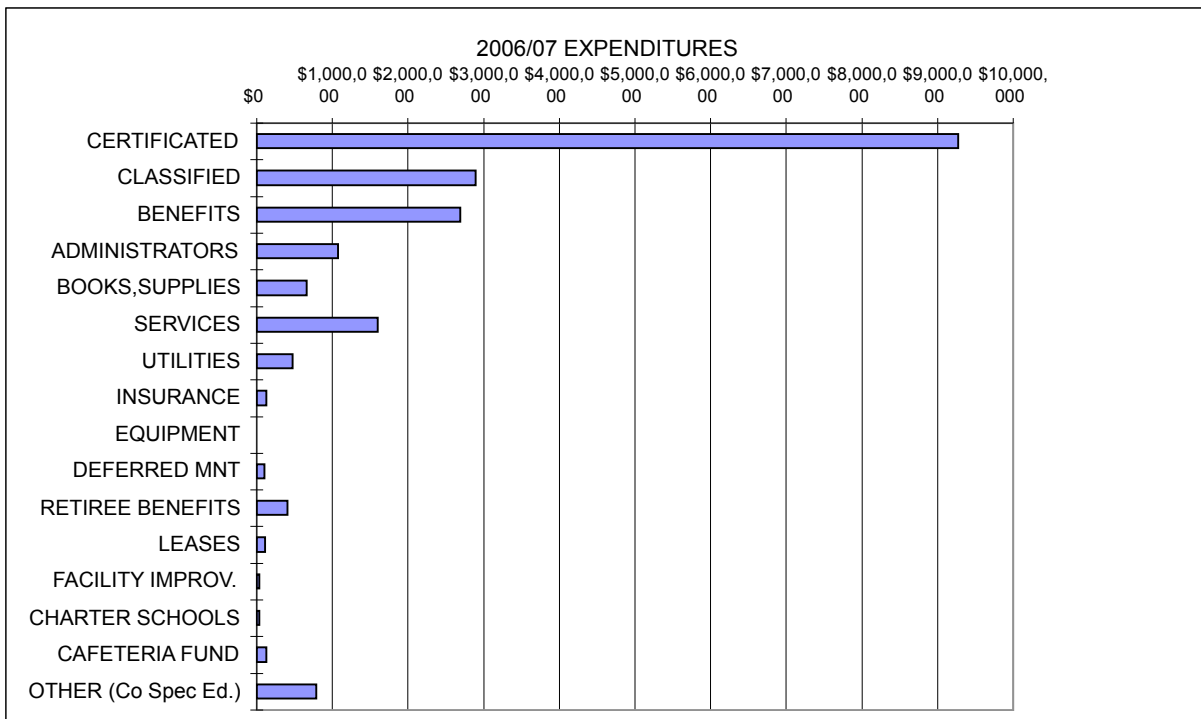
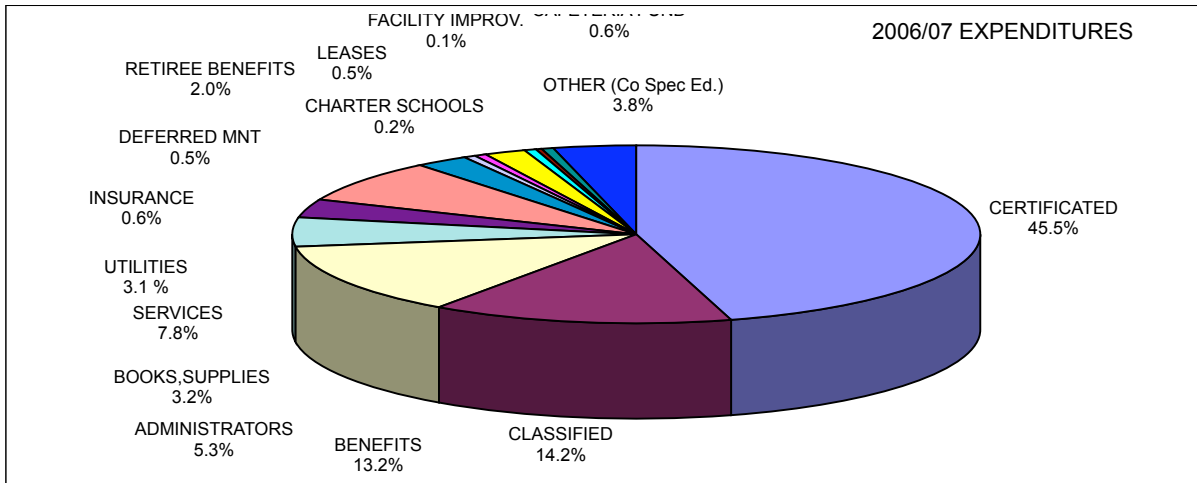
2006/07 Revenues

| | | |
|----------------------|--------------|-------|
| BASIC AID | (\$74,980) | -0.4% |
| PROPERTY TAX | \$16,439,320 | 81.7% |
| LOTTERY | \$379,667 | 1.9% |
| CLASS SIZE REDUCTION | \$517,120 | 2.6% |
| MANDATE REIMB. | \$5,000 | 0.0% |
| STATE (Restricted) | \$738,980 | 3.7% |
| FED (Restricted) | \$547,360 | 2.7% |
| PARCEL TAX | \$270,271 | 1.3% |
| OTHER LOCAL | \$1,295,596 | 6.4% |
| | \$20,118,334 | |



2006/07 Expenditures

| | | |
|---------------------|---------------------|---------------|
| CERTIFICATED | \$9,271,479 | 45.5% |
| CLASSIFIED | \$2,892,325 | 14.2% |
| BENEFITS | \$2,688,885 | 13.2% |
| ADMINISTRATORS | \$1,072,116 | 5.3% |
| BOOKS,SUPPLIES | \$660,675 | 3.2% |
| SERVICES | \$1,597,840 | 7.8% |
| UTILITIES | \$471,708 | 2.3% |
| INSURANCE | \$130,815 | 0.6% |
| EQUIPMENT | \$1,500 | 0.0% |
| DEFERRED MNT | \$100,000 | 0.5% |
| RETIREE BENEFITS | \$402,166 | 2.0% |
| LEASES | \$109,355 | 0.5% |
| FACILITY IMPROV. | \$30,000 | 0.1% |
| CHARTER SCHOOLS | \$31,000 | 0.2% |
| CAFETERIA FUND | \$130,573 | 0.6% |
| OTHER (Co Spec Ed.) | \$784,121 | 3.8% |
| TOTAL | \$20,374,558 | 100.0% |



2006/07 SITE ALLOCATIONS

TABLE C

| SITE | ENROLLMENT | (Projected) | | Total Discretionary Site Alloc. | Prog. 7200 Admin. Allow. | Prog. 7200 Car Pager Alloc. | Prog. 7200 Health District permit | Prog. 1000 Copier lease | Other | Formula based monthly copy allowance | Base copy amount included in lease* | TOTAL SITE ALLOC. | Copies/student/mo. |
|--------------------------------------|--------------|-----------------------------|------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------------|-------------------------|-------|--------------------------------------|-------------------------------------|-------------------|--------------------|
| | | Prog. 1000/7200 INST. ALLOC | Prog. 1000 CAP. OUTLAY | | | | | | | | | | |
| FG | 329 | \$10,193 | \$1,269 | \$11,462 | \$480 | \$75 | \$437 | \$9,103 | | 39,550 | 50,000 | \$21,557 | 120 |
| RHD | 371 | \$11,468 | \$1,428 | \$12,895 | \$480 | \$75 | \$437 | \$10,184 | | 44,494 | 50,000 | \$24,071 | 120 |
| MS | 397 | \$19,706 | \$1,529 | \$21,235 | \$960 | \$150 | \$437 | \$11,881 | | 49,315 | 75,000 | \$34,663 | 124 |
| HS | 621 | \$42,395 | \$2,392 | \$44,787 | \$960 | \$150 | \$848 | \$15,491 | | 99,274 | 106,000 | \$62,236 | 160 |
| HS LIBRARY | | | | | | | | \$245 | | | | \$245 | |
| CHS | 22 | \$4,992 | \$1,084 | \$6,076 | | | | \$952 | | | | \$7,028 | |
| Total | 1740 | \$88,753 | \$7,702 | \$96,456 | \$2,880 | \$450 | \$2,159 | \$47,856 | | 232,634 | | \$149,801 | 131 |
| Basic allowance per student : | | | | | | | | | | | Copier allowance calculation | | |
| K-5 | | \$30.94 | \$3.85 | | | | | | | K-12 average | | 134 | Copies/student/mo. |
| 6-8 | | \$43.53 | \$3.85 | | | | | | | | | Factor | |
| 9-12 | | \$61.92 | \$3.85 | | | | | | | | | | |
| 2003/04 adjustment. | | -34.00% | | | | | | | | K-5 | | 0.896 | |
| 2005/06 adjustment | | 32.75% | | | | | | | | 6-8 | | 0.927 | |
| 2006/07 adjustment | | 3.00% | | | | | | | | 9-12 | | 1.193 | |
| Additional allowance: | | | | | | | | | | | | | |
| 2005/06 Sec adj. | | (included in above totals) | | | | | | | | | | | |
| | MS | \$2,423 | | | | | | | | | | | |
| | HS | \$4,545 | | | | | | | | | | | |
| | CHS | \$532 | | | | | | | | | | | |
| | Total | \$7,500 | | | | | | | | | | | |

* Sites may use copies in excess of formula allowance or base lease amount (whichever is greater) by charging additional costs to other available site funds.