

FORMAT AND ORGANIZATION OF THE PACIFIC GROVE UNIFIED SCHOOL DISTRICT BUDGET

The format and organization of the District budget is determined, to a large extent, by State accounting regulations. The regulations are designed to help clarify, in a standardized way, where money is coming from and where it is being spent.

Basically, the **Revenues**, received from local, State and Federal sources, are distributed into **Funds**. Within each **Fund** the revenue is allocated to various **Programs**. Within each **Program** the revenues are allocated to specific **Expenditure Categories**. The allocation of Revenues between Funds, Programs and Expenditure categories is sometimes determined by the type of Revenue (i.e. “restricted” or “categorical” revenues) and sometimes is determined by local Board action (i.e. “unrestricted” revenues).

REVENUES – Approximately \$22.8 mill



- Local
- State
- Federal

FUNDS – Approximate Distribution



• 01 – General Fund	\$18.5 mill
• 11 – Adult School	\$ 2.5 mill
• 12 – Child Development	\$ 0.4 mill
• 13 – Cafeteria	\$ 0.4 mill
• 14 – Deferred Maintenance	\$ 0.1 mill
• 17 – Vehicle Replacement	\$ 0
• 21 – Building(Bond)Fund	\$ 0
• 40 – Facilities Improvement Fund	\$ 0.3 mill
• 71 – Retiree Benefit Fund	\$.4 mill

PROGRAMS



- Detail Programs
- Site Programs

EXPENDITURE CATEGORIES

- 1000 – Certificated Salaries – Detailed Expenditure Category
- 2000 – Classified Salaries
- 3000 – Benefits
- 4000 – Books / Supplies
- 5000 – Services / Other Operating Expenses
- 6000 – Capital Outlay
- 7000 – Other Outgo