

# Pacific Grove Unified School District

## 2021-22 and 2022-23 Budget Discussion

March 3, 2022

Board Meeting

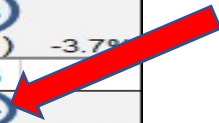
# Fund 1 - General Fund - Combined

		6.52%	4.71%	6.62%	3.12%	3.12%	5.00%	3.15%
		2018-19	2019-20	2020-21	2021-22	2021-22	2022-23	2023-24
		Actuals	Actuals	Unaudited Actuals	Revised Budget	First Interim	Estimate	Estimate
Beginning Fund Balance - Rest		446,664	526,947	916,588	1,404,399	1,404,408	-	-
Beginning Fund Balance - Unrest.		4,151,404	4,169,422	4,496,234	5,435,813	5,435,815	6,445,538	7,534,627
<b>Beginning Fund Balance</b>		<b>4,598,068</b>	<b>4,696,369</b>	<b>5,412,822</b>	<b>6,840,212</b>	<b>6,840,223</b>	<b>6,445,538</b>	<b>7,534,627</b>
<b>Revenues:</b>								
LCFF Sources	8000	29,357,332	30,391,753	32,234,767	33,104,770	33,104,770	34,627,214	35,639,008
Federal Sources	8100	719,971	669,659	2,011,995	1,099,227	2,146,168	667,806	672,125
State Sources	8300	2,700,969	2,837,359	3,081,226	2,598,098	2,423,498	2,372,486	2,391,838
Local Sources	8600	1,721,841	1,973,552	1,719,742	1,659,691	1,834,375	1,740,929	1,740,929
<b>Total Revenues</b>		<b>34,500,113</b>	<b>35,872,323</b>	<b>39,047,731</b>	<b>38,461,786</b>	<b>39,508,811</b>	<b>39,408,435</b>	<b>40,443,899</b>
percent change		2.7%	0.5%	4.2%	2.6%	5.3%	8.4%	2.6%
<b>Expenditures:</b>								
Certificated Salaries	1000	17,073,639	17,045,277	18,000,573	18,386,856	18,178,695	17,911,504	18,278,875
Classified Salaries	2000	6,579,721	6,532,991	6,989,510	6,925,332	7,009,601	7,091,199	7,205,203
Employee Benefits	3000	7,068,637	7,861,659	8,174,039	8,769,779	8,650,435	9,259,875	9,386,537
Books and Supplies	4000	933,021	907,160	1,357,427	1,403,182	2,601,457	1,123,304	1,130,421
Services and Other	5000	2,435,873	2,374,406	2,390,198	3,021,113	3,331,504	2,807,497	2,891,990
Capital Outlay	6000	41,256	115,593	53,065	69,656	69,620	60,692	60,692
Other Outgo	7000	650	318,895	655,530	62,184	62,184	65,274	75,274
<b>Total Expenditures</b>		<b>34,132,796</b>	<b>35,155,981</b>	<b>37,620,342</b>	<b>38,638,102</b>	<b>39,903,496</b>	<b>38,319,346</b>	<b>39,028,992</b>
percent change		-1.6%	-1.1%	0.9%	3.7%	7.0%	7.8%	1.9%
<b>Surplus (Deficit)</b>		<b>367,317</b>	<b>716,343</b>	<b>1,427,389</b>	<b>(176,316)</b>	<b>(394,685)</b>	<b>1,089,089</b>	<b>1,414,907</b>
carryover funds				(487,811)	(824,994)	(1,027,521)		
<b>Transfers In (Out)</b>								
Fund 11 - Adult Education		(93,891)		(36,358)	41,910	41,910	-	
Fund 12 - Child Development			95,515	(313,544)	-	-	45,000	55,000
Fund 13 - Cafeteria		(58,105)	95,111	(277,819)	-	-	-	-
Fund 14 - Deferred Maintenance								
Fund 20 - Postemployment Ben.								
Other Sources (Uses) Bus/FD 40		(117,024)	-	-	-	-	-	-
<b>Net Transfers In (Out)</b>		<b>(269,019)</b>	<b>190,626</b>	<b>(627,720)</b>	<b>41,910</b>	<b>41,910</b>	<b>45,000</b>	<b>55,000</b>
<b>Ending Fund Balance</b>		<b>4,696,366</b>	<b>5,412,712</b>	<b>6,840,211</b>	<b>6,663,896</b>	<b>6,445,538</b>	<b>7,534,627</b>	<b>8,949,535</b>
<b>Components of Ending Fund Balance</b>								
<b>a Nonspendable - Revolving Cash</b>		5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>b Restricted (restricted carryover)</b>		526,947	916,588	1,404,408	579,414	376,878	376,878	376,878
<b>c Committed / Prepaid Exp.</b>		3,220						
<b>d Assigned</b>								
Prop Tax Reserve (0.50%)		132,866	139,119	148,332	152,954	152,954	160,602	165,661
Basic Aid Reserve		1,032,054	2,636,125	3,589,206	4,267,993	4,201,119	5,378,535	6,615,978
Sick Leave Incentive Reserve		70,000	70,000	70,000	70,000	70,000	70,000	70,000
Deferred Maint. & RRM Reserve		539,351	355,539	369,714	302,830	316,540	269,018	290,308
STRS/PERS Reserve 2020-21		1,057,412	235,783	124,950	126,561	125,941	125,014	254,841
C/o to FD 40; Donations		297,461						
<b>e 3% Resv for Econ Uncertainties (Unassigned/Unappropriated)</b>		<b>1,032,054</b>	<b>1,054,679</b>	<b>1,128,610</b>	<b>1,159,143</b>	<b>1,197,105</b>	<b>1,149,580</b>	<b>1,170,870</b>
<b>subtotal Unrestricted Reserves</b>		4,161,199	4,491,246	5,430,813	6,079,482	6,063,660	7,152,749	8,567,657
Undesignated Resv Percent		12.1%	12.8%	14.4%	15.8%	15.2%	18.7%	22.0%
<b>Ending Fund Balance</b>		<b>4,696,366</b>	<b>5,412,834</b>	<b>6,840,221</b>	<b>6,663,896</b>	<b>6,445,538</b>	<b>7,534,627</b>	<b>8,949,535</b>



# CBEDs Enrollment:

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23	
	actual		actual		actual		actual		actual		actual		actual		Estimate	
	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%	CBEDS	%
<b>Forest Grove</b>																
<b>TK</b>	26		28		27		26		25		17		18		22	
<b>K</b>	78		85		65		65		68		59		71		71	
<b>1</b>	82	5.1%	73	-6.4%	86	1.2%	58	-10.8%	62	-4.6%	66	-2.9%	61	3.4%	71	0.0%
<b>2</b>	66	3.1%	80	-2.4%	66	-9.6%	89	3.5%	60	3.4%	66	6.5%	64	-3.0%	61	0.0%
<b>3</b>	70	1.4%	72	9.1%	77	-3.8%	63	-4.5%	84	-5.6%	61	1.7%	58	-12.1%	64	0.0%
<b>4</b>	71	2.9%	68	-2.9%	76	5.6%	73	-5.2%	55	-12.7%	83	-1.2%	70	14.8%	58	0.0%
<b>5</b>	77	2.7%	66	-7.0%	66	-2.9%	70	-7.9%	69	-5.5%	61	10.9%	68	-18.1%	70	0.0%
<b>Total change</b>	<b>470</b>		<b>472</b>	0.4%	<b>463</b>	-1.9%	<b>444</b>	-4.1%	<b>423</b>	-4.7%	<b>413</b>	-2.4%	<b>410</b>	-0.7%	<b>417</b>	1.7%
	10	2.2%	2	0.4%	(9)	-1.9%	(19)	-4.1%	(21)	-4.7%	(10)	-2.4%	(3)	-0.7%	7	1.7%
<b>Robert Down</b>																
<b>K</b>	68		87		76		81		66		61		72		72	
<b>1</b>	83	9.2%	78	14.7%	90	3.4%	73	-3.9%	86	6.2%	72	9.1%	62	1.6%	72	0.0%
<b>2</b>	79	9.7%	78	-6.0%	81	3.8%	88	-2.2%	74	1.4%	88	2.3%	70	-2.8%	62	0.0%
<b>3</b>	87	10.1%	73	-7.6%	76	-2.6%	76	-6.2%	92	4.5%	75	1.4%	82	-6.8%	70	0.0%
<b>4</b>	86	1.2%	93	6.9%	73	0.0%	79	3.9%	73	-3.9%	79	-14.1%	71	-5.3%	82	0.0%
<b>5</b>	69	-4.2%	81	-5.8%	93	0.0%	64	-12.3%	79	0.0%	67	-8.2%	76	-3.8%	71	0.0%
<b>Total change</b>	<b>472</b>		<b>490</b>	3.8%	<b>489</b>	-0.2%	<b>461</b>	-5.7%	<b>470</b>	2.0%	<b>442</b>	-6.0%	<b>433</b>	-2.0%	<b>429</b>	-0.9%
	4	0.9%	18	3.8%	(1)	-0.2%	(28)	-5.7%	9	2.0%	(28)	-6.0%	(9)	-2.0%	(4)	-0.9%
<b>Middle School</b>																
<b>6</b>	188	16.0%	151	3.4%	155	5.4%	174	9.4%	131	-2.2%	151	2.0%	127	-0.8%	144	0.0%
<b>7</b>	164	7.2%	186	-1.1%	161	6.6%	144	-7.1%	180	3.4%	133	1.5%	139	-7.9%	127	0.0%
<b>8</b>	160	-1.8%	158	-3.7%	184	-1.1%	167	3.7%	140	-2.8%	181	0.6%	126	-5.3%	139	0.0%
<b>Total change</b>	<b>512</b>	8.5%	<b>495</b>	-3.3%	<b>500</b>	1.0%	<b>485</b>	-3.0%	<b>451</b>	-7.0%	<b>465</b>	3.1%	<b>392</b>	-15.7%	<b>410</b>	4.6%
	40	8.5%	(17)	-3.3%	5	1.0%	(15)	-3.0%	(34)	-7.0%	14	3.1%	(73)	-15.7%	18	4.6%
<b>High School</b>																
<b>9</b>	164	5.1%	170	6.3%	169	7.0%	184	0.0%	168	0.6%	136	-2.9%	163	-9.9%	126	0.0%
<b>10</b>	155	-3.1%	152	-7.3%	170	0.0%	150	-11.2%	171	-7.1%	157	-6.5%	123	-9.6%	163	0.0%
<b>11</b>	147	-2.6%	138	-11.0%	144	-5.3%	148	-12.9%	138	-8.0%	154	-9.9%	141	-10.2%	123	0.0%
<b>12</b>	147	-2.6%	142	-3.4%	135	-2.2%	138	-4.2%	141	-4.7%	136	-1.4%	147	-4.5%	141	0.0%
<b>Total change</b>	<b>613</b>	2.9%	<b>602</b>	-1.8%	<b>618</b>	2.7%	<b>620</b>	0.3%	<b>618</b>	-0.3%	<b>583</b>	-5.7%	<b>574</b>	-1.5%	<b>553</b>	-3.7%
	17	2.9%	(11)	-1.8%	16	2.7%	2	0.3%	(2)	-0.3%	(35)	-5.7%	(9)	-1.5%	(21)	-3.7%
<b>CHS</b>	<b>16</b>		<b>23</b>		<b>18</b>		<b>21</b>		<b>19</b>		<b>19</b>		<b>15</b>		<b>15</b>	
<b>District change</b>	<b>2,083</b>	3.4%	<b>2,082</b>	0.0%	<b>2,088</b>	0.3%	<b>2,031</b>	-2.7%	<b>1,981</b>	-2.5%	<b>1,922</b>	-3.0%	<b>1,824</b>	-5.1%	<b>1,824</b>	0.0%
	68	3.4%	(1)	0.0%	6	0.3%	(57)	-2.7%	(50)	-2.5%	(59)	-3.0%	(98)	-5.1%	-	0.0%





# Staffing by location – 2021-22

Positions	Forest Grove	Robert Down	Middle School	High School	Comm High	Adult Ed	David Ave	M&O Transp	Spec Ed	Food Serv	District Office	Total Staffing
Account Clerk I				0.50								0.50
Admin Secretary I											2.00	2.00
Admin Specialist											2.00	2.00
Admin Asst II-III-IV			1.00	3.50	0.63	1.00		0.75				6.88
Bus Drivers/Foreman								2.38				2.38
Campus Supervisor			0.75	1.63								2.38
Career Tech				0.75								0.75
Child care attendant	-	-				2.61						2.61
Clerk III	0.73	0.75	1.75	1.00		3.24					1.25	8.72
Computer Tech II/Info Tech Coordinator	1.00	1.00	1.00	1.00		0.50						4.50
	-					1.00					1.00	2.00
Counselor	1.00	1.00	1.00	3.00								6.00
Custodian I-II	2.00	3.00	3.00	4.50	0.50	2.00						15.00
Director I								1.00	1.00	1.00	2.20	5.20
Director II											1.00	1.00
Fiscal Officer											1.00	1.00
Food Service I-II-III										4.38		4.38
Grounds								2.00				2.00
Health Care/Nurse	0.75	0.75	0.75								1.00	3.25
Inst Assistant II	2.15	1.25	3.00	3.81								10.21
Inst Assistant (SIP/PE)	4.19	2.90	1.38	0.84			0.75					10.05
Inst Assistant I	1.18	1.16		-		6.25						8.59
Library Tech I				0.25								0.25
Library Tech II	0.75	0.75	0.75									2.25
Library Tech III				0.25								0.25
Librarian				1.00								1.00
Lunch Noon Duty	1.13	0.88	0.13									2.13
Maintenance II								3.00				3.00
Maintenance III												-
Maintenance Utility								2.37				2.37
Office Manager	1.00	1.00										2.00
OT-Occupational Therapist	0.80	0.80										1.60
Paraprofessional	5.65	3.31	4.88	4.06		2.11	0.74					20.75
Payroll/Benefits											1.00	1.00
Personnel Spec/Tech											1.88	1.88
Preschool Teacher							2.00					2.00
Principal Asst			1.00	1.00								2.00
Principal	1.00	1.00	1.00	0.80	0.20	0.80						4.80
Psychologist	0.60		1.00	1.00								2.60
Program Specialist												-
Rec Attendant	1.54	1.78										3.32
Rec Coordinator/Lead	1.00	1.00										2.00
Speech Teacher	1.00	1.00	0.80						1.00			3.80
Supt/Asst Supt											2.00	2.00
Teachers (& L/T subs)	30.00	27.90	28.20	36.80	2.00	11.16					1.20	137.26
<b>Staffing - 2021-22</b>	<b>57.47</b>	<b>51.21</b>	<b>51.38</b>	<b>65.69</b>	<b>3.33</b>	<b>30.67</b>	<b>3.49</b>	<b>11.50</b>	<b>2.00</b>	<b>5.38</b>	<b>17.53</b>	<b>299.63</b>
<b>Staffing - 2020-21</b>	<b>56.75</b>	<b>49.21</b>	<b>50.56</b>	<b>62.88</b>	<b>3.33</b>	<b>29.26</b>	<b>3.49</b>	<b>10.25</b>	<b>3.20</b>	<b>5.38</b>	<b>15.83</b>	<b>290.14</b>
<b>Staffing - 2019-20</b>	<b>56.89</b>	<b>49.80</b>	<b>50.56</b>	<b>61.24</b>	<b>3.33</b>	<b>35.43</b>	<b>4.08</b>	<b>11.50</b>	<b>-</b>	<b>5.38</b>	<b>19.03</b>	<b>297.24</b>
<b>Staffing - 2018-19</b>	<b>57.01</b>	<b>50.33</b>	<b>50.79</b>	<b>59.75</b>	<b>2.83</b>	<b>47.47</b>	<b>8.03</b>	<b>12.19</b>	<b>3.20</b>	<b>5.31</b>	<b>17.58</b>	<b>314.49</b>



## STRS and PERS cost increases:

STRS	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
<b>Old Rate</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>	<b>8.25%</b>
<b>Cert Payroll</b>	14,068,329	15,120,421	16,068,126	17,090,953	17,036,292	17,741,410	17,715,125	17,717,269	18,073,013
<b>Cost</b>	1,160,637	1,247,435	1,325,620	1,410,004	1,405,494	1,463,666	1,461,498	1,461,675	1,491,024
<b>New Rate</b>	<b>10.73%</b>	<b>12.58%</b>	<b>14.43%</b>	<b>16.28%</b>	<b>17.10%</b>	<b>16.15%</b>	<b>16.92%</b>	<b>19.10%</b>	<b>19.10%</b>
<b>Cert Payroll</b>	14,068,329	15,120,421	16,068,126	17,090,953	17,036,292	17,741,410	17,715,125	17,717,269	18,073,013
<b>Cost</b>	1,509,532	1,902,149	2,318,631	2,782,407	2,913,206	2,865,238	2,997,399	3,383,998	3,451,945
<b>Addtl Cost</b>	<b>348,895</b>	<b>654,714</b>	<b>993,010</b>	<b>1,372,404</b>	<b>1,507,712</b>	<b>1,401,571</b>	<b>1,535,901</b>	<b>1,922,324</b>	<b>1,960,922</b>
compared to old rate									
<b>Addtl Cost</b>	<b>322,630</b>	<b>305,820</b>	<b>338,296</b>	<b>379,393</b>	<b>135,308</b>	<b>(106,140)</b>	<b>134,330</b>	<b>386,422</b>	<b>38,598</b>
compared to prior year									
PERS	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
<b>Old Rate</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>	<b>11.44%</b>
<b>Class Payroll</b>	5,060,143	5,478,317	5,892,951	6,605,049	6,521,442	6,582,045	6,554,260	7,113,156	7,230,785
<b>Cost</b>	578,982	626,829	674,271	755,750	746,183	753,118	749,938	813,887	827,346
<b>New Rate</b>	<b>11.85%</b>	<b>13.89%</b>	<b>15.53%</b>	<b>18.062%</b>	<b>19.721%</b>	<b>20.700%</b>	<b>22.910%</b>	<b>26.100%</b>	<b>27.100%</b>
<b>Class Payroll</b>	5,060,143	5,478,317	5,892,951	6,605,049	6,521,442	6,582,045	6,554,260	7,113,156	7,230,785
<b>Cost</b>	599,475	760,938	915,234	1,193,004	1,286,094	1,362,483	1,501,581	1,856,534	1,959,543
(these rates were adopted by Cal-PERS on 4-17-18)									
<b>Addtl Cost</b>	<b>20,494</b>	<b>134,109</b>	<b>240,963</b>	<b>437,254</b>	<b>539,910</b>	<b>609,366</b>	<b>751,643</b>	<b>1,042,646</b>	<b>1,132,196</b>
compared to old rate									
<b>Addtl Cost</b>	<b>1,794</b>	<b>113,616</b>	<b>106,854</b>	<b>196,291</b>	<b>102,656</b>	<b>69,456</b>	<b>142,277</b>	<b>291,004</b>	<b>89,550</b>
compared to prior year									
STRS-PERS	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
<b>Combined</b>	<b>369,388</b>	<b>788,823</b>	<b>1,233,973</b>	<b>1,809,658</b>	<b>2,047,622</b>	<b>2,010,937</b>	<b>2,287,544</b>	<b>2,964,970</b>	<b>3,093,118</b>
Compared to old rate									
<b>Combined</b>	<b>324,423</b>	<b>419,435</b>	<b>445,150</b>	<b>575,685</b>	<b>237,964</b>	<b>(36,685)</b>	<b>276,607</b>	<b>677,426</b>	<b>128,148</b>
compared to prior year									



## Health care plans:

		<b>2014-15</b>	<b>2015-16</b>	<b>2017 Cal</b>	<b>2018 Cal</b>	<b>2019 Cal</b>	<b>2020 Cal</b>	<b>2021 Cal</b>	<b>2022 Cal</b>
		actual	actual	actual	actual	actual	actual	actual	actual
<b>\$20</b>	Single	960.52	1,008.55	1,038.00	1,131.00	1,201.00	1,465.00	N/A	N/A
	Emp + 1	1,917.44	2,013.31	2,073.00	2,260.00	2,400.00	2,927.00	N/A	N/A
	Family	2,491.59	2,616.17	2,694.00	2,936.00	3,118.00	3,802.00	N/A	N/A
<b>\$25</b>	<b>Single</b>	<b>692.87</b>	<b>727.51</b>	<b>749.00</b>	<b>801.00</b>	<b>851.00</b>	<b>954.00</b>	<b>1,031.00</b>	<b>1,089.00</b>
	Emp + 1	1,381.83	1,450.93	1,494.00	1,599.00	1,698.00	1,904.00	2,057.00	2,172.00
	Family	1,795.20	1,884.96	1,941.00	2,077.00	2,206.00	2,473.00	2,672.00	2,821.00
<b>\$30</b>	Single	658.23	691.14	711.00	761.00	808.00	866.00	936.00	988.00
	Emp + 1	1,312.74	1,378.38	1,419.00	1,518.00	1,612.00	1,728.00	1,867.00	1,971.00
	Family	1,705.44	1,790.71	1,844.00	1,973.00	2,095.00	2,245.00	2,426.00	2,561.00
<b>\$35</b>	Single	640.91	672.95	693.00	742.00	755.00	884.00	N/A	N/A
	Emp + 1	1,278.20	1,342.11	1,382.00	1,479.00	1,571.00	1,761.00	N/A	N/A
	Family	1,660.56	1,743.59	1,795.00	1,921.00	2,040.00	2,287.00	N/A	N/A
<b>\$40</b>	Single	623.58	654.76	674.00	721.00	766.00	821.00	887.00	936.00
	Emp + 1	1,243.66	1,305.84	1,345.00	1,439.00	1,528.00	1,638.00	1,770.00	1,869.00
	Family	1,615.68	1,696.46	1,747.00	1,869.00	1,985.00	2,127.00	2,298.00	2,426.00
<b>\$50</b>	Single	585.14	614.40	632.00	676.00	718.00	770.00	832.00	878.00
	Emp + 1	1,166.99	1,225.34	1,262.00	1,350.00	1,434.00	1,537.00	1,661.00	1,754.00
	Family	1,516.09	1,591.89	1,639.00	1,754.00	1,863.00	1,997.00	2,158.00	2,278.00
<b>\$60</b>	Single	525.20	551.46	568.00	608.00	646.00	693.00	749.00	791.00
	Emp + 1	1,047.43	1,099.80	1,132.00	1,211.00	1,286.00	1,378.00	1,489.00	1,572.00
	Family	1,360.76	1,428.80	1,471.00	1,574.00	1,672.00	1,792.00	1,936.00	2,044.00
<b>EPO</b>	Single	460.64	484.88	499.00	544.00	578.00	620.00	670.00	707.00
	Emp + 1	918.34	966.67	995.00	1,085.00	1,152.00	1,235.00	1,334.00	1,408.00
	Family	1,192.95	1,255.74	1,293.00	1,409.00	1,496.00	1,603.00	1,732.00	1,829.00
<b>Percent Change</b>		<b>2.00%</b>	<b>5.00%</b>	<b>2.95%</b>	<b>7.00%</b>	<b>6.24%</b>	<b>12.10%</b>	<b>8.07%</b>	<b>5.63%</b>
<b>Dental No Ortho</b>									
	Single	62.00	62.00	62.00	59.00	59.00	59.00	59.00	59.00
	Emp + 1	113.00	113.00	113.00	107.00	107.00	107.00	107.00	107.00
	Family	185.00	185.00	185.00	176.00	176.00	176.00	176.00	176.00
<b>Vision</b>									
	Single	12.33	12.33	12.33	12.00	12.00	12.00	12.00	12.00
	Emp + 1	20.62	20.62	20.62	20.00	20.00	20.00	20.00	20.00
	Family	36.99	36.99	36.99	35.00	35.00	35.00	35.00	35.00

note: MCSIG rate changes are announced in October and become effective January 1. Includes life insurance



## Step and Column for 2022-23:

Employee	2021-22				2022-23				Increase	%
	C	S	FTE	Salary	C	S	FTE	Salary		
	V	16	1.00	109,138	V	17	1.00	112,772	3,634	3.3%
	V	11	1.00	103,557	V	12	1.00	106,289	2,732	2.6%
	V	15	1.00	109,138	V	16	1.00	109,138	-	0.0%
	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%
	VI	8	1.00	104,752	VI	9	1.00	108,099	3,347	3.2%
	VI	8	1.00	96,957	VI	9	1.00	100,054	3,097	3.2%
	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
	IV	13	1.00	105,990	IV	14	1.00	105,990	-	0.0%
	V	9	1.00	96,485	V	10	1.00	100,488	4,003	4.1%
	VI	10	1.10	114,875	VI	11	1.10	118,327	3,452	3.0%
	VI	9	1.00	100,054	VI	10	1.10	104,432	4,378	4.4%
	IV	10	0.80	79,496	V	11	0.60	82,846	3,349	4.2%
	VI	15	1.00	114,062	VI	16	1.00	114,062	-	0.0%
	V	20	1.00	112,772	V	21	1.00	112,772	-	0.0%
	VI	21	1.20	141,449	VI	22	1.20	146,022	4,573	3.2%
	VI	17	1.00	117,874	VI	18	1.00	117,874	-	0.0%
	IV	17	1.00	98,102	IV	18	1.00	98,102	-	0.0%
	IV	3	1.00	77,590	IV	4	1.00	79,954	2,364	3.0%
	VI	23	1.00	121,685	VI	24	1.00	121,685	-	0.0%
	VI	16	0.80	91,250	VI	17	1.00	94,299	3,050	3.3%
	VI	25	1.00	129,031	VI	26	1.00	125,635	(3,396)	-2.6%
	V	5	1.00	85,563	V	6	1.00	88,294	2,731	3.2%
	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
	VI	13	1.00	114,062	VI	14	1.00	114,062	-	0.0%
	V	12	1.00	106,289	V	13	1.00	109,138	2,849	2.7%
	V	13	0.80	87,310	V	14	0.80	87,310	-	0.0%
	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%
	VI	17	1.00	117,874	VI	18	0.80	117,874	-	0.0%
	V	8	1.00	93,755	V	9	1.00	96,485	2,730	2.9%
	VI	16	1.00	114,062	VI	17	1.00	117,874	3,812	3.3%
	VI	18	1.00	117,874	VI	19	1.00	117,874	-	0.0%
	VI	32	1.00	129,164	VI	33	1.00	129,164	-	0.0%
	III	17	1.00	138,066	III	18	1.00	138,066	-	0.0%
	VI	11	1.00	107,570	III	12	1.00	110,962	3,392	3.2%
<b>Step Changes (actual)</b>			<b>131.60</b>	<b>14,260,387</b>			<b>131.50</b>	<b>14,479,811</b>	<b>219,424</b>	<b>1.54%</b>
<b>Column Changes (est)</b>			2	3,800					<b>7,600</b>	<b>0.05%</b>
<b>Total Step and Column Costs - Gross</b>									<b>227,024</b>	<b>1.59%</b>



## Step and Column for all groups:

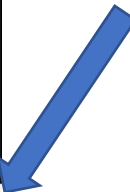
- As of February:
  - PG TA 1.51% (late February 1.54% on this chart + column .05%)
  - CSEA 1.89%
  - Management .53%
  - Confidential .95%

The rates will fluctuate slightly throughout the year due to changes in the positions



## Per Pupil site allocations:

	2015-16 actual	2016-17 actual	2017-18 actual	2018-19 actual	2019-20 actual	2020-21 actual	2021-22 budget	2022-23 budget
<b>Forest Grove</b>								
Enrollment (97% of estimate)	428	458	449	448	437	423	415	404
Allocation per Student	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 55,575</b>	<b>\$ 61,830</b>	<b>\$ 62,875</b>	<b>\$ 62,740</b>	<b>\$ 61,180</b>	<b>\$ 59,220</b>	<b>\$ 58,122</b>	<b>\$ 60,674</b>
Enrollment (actual CBEDS)	470	472	463	448	422	393	415	404
<b>Final Allocation</b>	<b>\$ 61,100</b>	<b>\$ 63,720</b>	<b>\$ 64,820</b>	<b>\$ 62,740</b>	<b>\$ 59,080</b>	<b>\$ 55,020</b>	<b>\$ 58,122</b>	<b>\$ 60,674</b>
<b>Increase (Decrease)</b>	<b>\$ 5,525</b>	<b>\$ 1,890</b>	<b>\$ 1,945</b>	<b>\$ -</b>	<b>\$ (2,100)</b>	<b>\$ (4,200)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Robert Down</b>								
Enrollment (97% of estimate)	447	458	474	458	462	451	427	416
Allocation per Student	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 58,045</b>	<b>\$ 61,830</b>	<b>\$ 66,406</b>	<b>\$ 64,098</b>	<b>\$ 64,680</b>	<b>\$ 63,140</b>	<b>\$ 59,752</b>	<b>\$ 62,420</b>
Enrollment (actual CBEDS)	472	490	489	458	472	443	427	416
<b>Final Allocation</b>	<b>\$ 61,360</b>	<b>\$ 66,150</b>	<b>\$ 68,460</b>	<b>\$ 64,098</b>	<b>\$ 66,080</b>	<b>\$ 62,020</b>	<b>\$ 59,752</b>	<b>\$ 62,420</b>
<b>Increase (Decrease)</b>	<b>\$ 3,315</b>	<b>\$ 4,320</b>	<b>\$ 2,054</b>	<b>\$ -</b>	<b>\$ 1,400</b>	<b>\$ (1,120)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Middle School</b>								
Enrollment (97% of estimate)	454	496	485	461	440	459	400	398
Allocation per Student	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 59,033</b>	<b>\$ 66,960</b>	<b>\$ 67,900</b>	<b>\$ 64,540</b>	<b>\$ 61,600</b>	<b>\$ 64,260</b>	<b>\$ 55,950</b>	<b>\$ 59,655</b>
Enrollment (actual CBEDS)	512	495	500	461	451	464	400	398
<b>Final Allocation</b>	<b>\$ 66,560</b>	<b>\$ 66,825</b>	<b>\$ 70,000</b>	<b>\$ 64,540</b>	<b>\$ 63,140</b>	<b>\$ 64,960</b>	<b>\$ 55,950</b>	<b>\$ 59,655</b>
<b>Increase (Decrease)</b>	<b>\$ 7,527</b>	<b>\$ (135)</b>	<b>\$ 2,100</b>	<b>\$ -</b>	<b>\$ 1,540</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>
<b>High School</b>								
Enrollment (97% of estimate)	561	591	599	647	633	615	609	536
Allocation per Student	\$ 130.00	\$ 135.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 150.00
<b>Initial Allocation</b>	<b>\$ 72,865</b>	<b>\$ 79,785</b>	<b>\$ 83,924</b>	<b>\$ 90,579</b>	<b>\$ 88,620</b>	<b>\$ 86,100</b>	<b>\$ 85,282</b>	<b>\$ 80,462</b>
Enrollment (actual CBEDS)	613	602	618	647	618	583	609	536
<b>Final Allocation</b>	<b>\$ 79,690</b>	<b>\$ 81,270</b>	<b>\$ 86,520</b>	<b>\$ 90,579</b>	<b>\$ 86,520</b>	<b>\$ 81,620</b>	<b>\$ 85,282</b>	<b>\$ 80,462</b>
<b>Increase (Decrease)</b>	<b>\$ 6,825</b>	<b>\$ 1,485</b>	<b>\$ 2,596</b>	<b>\$ -</b>	<b>\$ (2,100)</b>	<b>\$ (4,480)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community High School</b>								
Enrollment (97% of estimate)	18	14	17	17	19	20	19	15
Allocation per Student	\$ 330.00	\$ 335.00	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00	\$ 350.00
<b>Initial Allocation</b>	<b>\$ 5,957</b>	<b>\$ 4,690</b>	<b>\$ 5,936</b>	<b>\$ 5,780</b>	<b>\$ 6,460</b>	<b>\$ 6,800</b>	<b>\$ 6,596</b>	<b>\$ 5,093</b>
Enrollment (actual CBEDS)	16	23	18	17	19	19	19	15
<b>Final Allocation</b>	<b>\$ 5,280</b>	<b>\$ 7,705</b>	<b>\$ 6,120</b>	<b>\$ 5,780</b>	<b>\$ 6,460</b>	<b>\$ 6,460</b>	<b>\$ 6,596</b>	<b>\$ 5,093</b>
<b>Increase (Decrease)</b>	<b>\$ (677)</b>	<b>\$ 3,015</b>	<b>\$ 184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (340)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Final Allocations</b>	<b>\$ 273,990</b>	<b>\$ 285,670</b>	<b>\$ 295,920</b>	<b>\$ 287,737</b>	<b>\$ 281,280</b>	<b>\$ 270,080</b>	<b>\$ 265,702</b>	<b>\$ 268,302</b>





# Property Tax Revenue:



	4.71%	6.62%	4.15%	3.12%	3.12%	5.15%
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2022-23</b>
	actual	actuals	Adopted Bdgt	Revised Bdgt	Est & Actuals	Estimate
<b>July</b>	-	-	-	-	-	-
Year-to-Date	-	-	-	-	-	-
<b>August</b>	-	-	-	-	-	-
Year-to-Date	-	-	-	-	-	-
<b>September</b>	91,507	109,662	99,117	113,080	85,291	89,683
Year-to-Date	91,507	109,662	85,291	113,080	85,291	89,683
<b>October</b>	-	-	-	-	-	-
Year-to-Date	-	109,662	85,291	113,080	85,291	89,683
<b>November</b>	1,012,590	1,025,732	1,096,797	1,057,702	1,327,911	1,396,299
Year-to-Date	1,104,097	1,135,394	1,413,202	1,170,782	1,413,202	1,485,982
<b>December</b>	14,644,626	15,891,982	15,843,632	16,387,310	16,471,008	17,319,265
Year-to-Date	15,748,723	17,027,376	17,884,211	17,558,092	17,884,211	18,805,247
percent change	7.74%	4.08%	9.31%	3.12%	5.03%	5.15%
<b>January</b>	645,269	280,379	698,930	289,118	331,670	348,751
Year-to-Date	16,393,992	17,307,755	18,215,881	17,847,210	18,215,881	19,153,999
percent change	5.78%	1.62%	6.95%	3.12%	5.25%	5.15%
<b>February</b>	726,703	657,961	787,135	678,468	678,468	713,410
Year-to-Date	17,120,695	17,965,716	18,894,349	18,525,678	18,894,349	19,867,408
percent change	5.57%	1.00%	6.22%	3.12%	5.17%	5.15%
<b>March</b>	635,096	866,946	662,126	893,967	893,967	940,007
Year-to-Date	17,755,791	18,832,662	19,788,317	19,419,645	19,788,317	20,807,415
percent change	5.83%	2.22%	7.41%	3.12%	5.07%	5.15%
<b>April</b>	9,353,536	10,108,449	10,659,167	10,423,514	10,423,513	10,960,324
Year-to-Date	27,109,326	28,941,111	30,211,830	29,843,159	30,211,830	31,767,739
percent change	4.08%	0.99%	5.42%	3.12%	4.39%	5.15%
<b>May</b>	62,709	82,045	120,959	84,602	84,602	88,960
Year-to-Date	27,172,035	29,023,156	30,296,432	29,927,761	30,296,432	31,856,698
percent change	3.91%	0.87%	5.29%	3.12%	4.39%	5.15%
<b>June</b>	651,765	643,089	501,035	663,133	663,133	697,284
Year-to-Date	27,823,800	29,666,244	30,959,565	30,590,894	30,959,565	32,553,982
percent change	4.71%	1.41%	5.83%	3.12%	4.36%	5.15%
<b>Total</b>	<b>27,823,800</b>	<b>29,666,244</b>	<b>30,468,898</b>	<b>30,590,894</b>	<b>30,959,565</b>	<b>32,553,982</b>
<b>Inc (Dec)</b>	<b>1,250,541</b>	<b>1,842,444</b>	<b>1,214,075</b>	<b>924,650</b>	<b>1,293,320</b>	<b>1,594,418</b>
percent change	4.71%	6.62%	4.15%	3.12%	4.36%	5.15%