

Portola Valley School District

Meeting date: June 20, 2012

Subject: Adoption of the 2012-13 Budget

Presented by: Carol Piraino, Sandra Lepley, and Mark Bonnett

Classification: Business of the Organization

Materials attached: Yes

Action

Acting Superintendent Carol Piraino recommends that the Governing Board adopt the Budget for the 2012-13 School Year as presented.

Background Information

Beginning in January 2012, District staff presented budget information including the need to address an over \$800,000 structural deficit. Since that time, District staff have presented budget updates at the following Board Meetings: February 1 (Special Session), February 15, March 14, April 4, April 25, May 16, May 24 (Special Session), and June 6. In addition, District staff held four community budget forums on the following dates: March 20, March 21, May 2, May 17. The adopted budget as well as background information addressing Board and community questions follows.

Financial Implications

Detailed financial information can be found on the following pages.

Adoption of the 2012-13 Budget

Sections:

Budget Assumptions

Staffing/Enrollment

Proposed Operating Budget

Status of Budget Reductions

2011-12 to 2012-13 Budget Comparison Information

Comparative Analysis from School Services of California

PORTOLA VALLEY ELEMENTARY SCHOOL DISTRICT

ADOPTED 2012-13 BUDGET

Carol Piraino, Ed.D.

Acting Superintendent

Mark Bonnett, Interim CBO

Sandra Lepley, Fiscal Expert

Budget Assumptions

2012-13

Budget Assumptions

2012-2013

The following budget assumptions are general District guidelines for budget development only and are not intended as replacement for contractual agreements or addendum to any negotiations.

ENROLLMENT/ADA PROJECTIONS

1. An enrollment projection of 690 was used to develop staffing allocations.
2. Actual Average Daily Attendance (ADA) is projected to be 672.

STAFFING ASSUMPTIONS

1. Classes are staffed at the following ratio of students per teacher:

21.6:1	K
20:1	1
22.6:1	2
21.7:1	3
20.2.:1	4
24.3:1	5
22.4:1	6
20:1	7-8

2. Classified positions are budgeted based on the following staffing formulas unless otherwise noted:

Secretarial/Clerical

Per School: 1.0 FTE Office Manager

 1.0 FTE School Secretary

Application of these formulas results in no additional clerical positions for 2012-13.
Library Technician

Grade	Enrollment	Hours
K-3	0-600	7
4-8	0-600	8

Custodial

K-3 School 2.038 FTE
 4-8 School 2.346 FTE

3. Management and Confidential personnel are projected at 2012-13 staffing levels per the Board approved Management reductions in 2009-2010.

4. In 2012-13, Special Education has been staffed using the following caseload formulas:

Resource Specialists 1.0 FTE/28 students
 Special Day Class Teachers 1.0 FTE/15 students
 Speech Therapists 1.0 FTE/50 students

Based on these formulas, no additional positions have been included for the 2012-13 budget. Staffing reductions of six (6) Para-Professionals will occur next year.

5. Any staffing increases over the above listed assumptions must be approved by the Superintendent, and recommended to the Governing Board for approval.

REVENUE ASSUMPTIONS

1. Revenue Limit is projected on current year property taxes plus a one-percent

increase and State Aid for Voluntary Pupil Transfer Attendance students. Property taxes are estimated at \$ 7,912,183 and State Aid is estimated at \$136,302.

2. State Special Education revenues are projected at current year levels.
3. K-3 Class Size Reduction revenues are reduced to reflect the Basic Aid Fair Share Reduction.
4. State categorical program revenues are projected to reflect the Basic Aid Fair Share Reduction of (\$403,326). This includes the CSR Fair Share Reduction. The reduction increases from 8.92% to 9.57%.
5. Lottery revenues are budgeted at \$141.75 per estimated 2011-12 Annual ADA.

EXPENDITURE ASSUMPTIONS

1. Salaries are budgeted for 2012/2013 in accordance with the staffing assumptions outlined on pages 1 - 2.
2. All salary projections include step increases.
3. Substitutes are budgeted based on historical data, plus any applicable increases.
4. Employee benefits are projected as follows:

Certificated Employees

STRS	8.25%
Medicare	1.45%
Workers Compensation	1.0924%
Unemployment	1.1%
Health & Welfare	\$640/mo or \$7,680/year

Classified Employees

PERS	10.923%
Medicare	1.45%
OASDI	6.20%
Workers Compensation	1.0924%
Unemployment	1.1%
Health & Welfare	\$719/mo or \$8,628/year

5. Discretionary allocations are budgeted based on projected enrollments, and will be adjusted:
 - \$70.00 for K-5
 - \$70.00 for 6-8

6. Discretionary allocations include allocations for Special Day Class students. In addition, a supplemental allocation for special programs at the school site is budgeted as follows:
 - \$475 for each Learning Handicapped Special Day Class
 - \$575 for each Severely Handicapped Special Day Class
 - \$375 for each Resource Specialist

7. Program/site discretionary carryovers will NOT be allowed.

8. Utilities rates will be increased as follows: electricity 4%; natural gas 4%; water 2%. The utility budget for 2012-2013 will be based on 2011-12 estimated cost not the prior years budget.

9. Property and liability insurance are budgeted based on program rates for the 2012-2013 plus a 4% increase.

10. Capital outlay must be funded within program/site allocations.

11. The Cafeteria Funds must operate within their budgeted income.

RESERVES

A reserve for economic uncertainties Should be budgeted at 4% of expenditures per the State standards and criteria. Reserves have not been met due to the negative ending balance.

\$ 900	Revolving Cash Funds
(861,738)	Undesignated Fund Balance
<u>0</u>	Reserve for Economic Uncertainties
\$ (861,838)	

ONE PERCENT COST

Certificated Salaries	\$57,527
Furlough Day	\$26,137
Classified Salaries	\$12,426
Furlough Day	\$ 5,913
Unrepresented	\$16,196
Furlough Day	\$ 7,347

All groups furlough day \$39,397

Staffing/Enrollment

PORTOLA VALLEY SCHOOL DISTRICT

6/20/2012

STAFFING SUMMARY - COMPARISON 11-12 / 12-13

	11-12	% of Total FTE	12-13	% of Total FTE
CERTIFICATED NON-MANAGEMENT				
General Education				
Ormondale	20.75		18.04	
Corte Madera	26.95		25.33	
Special Education				
Ormondale	1.00		0.50	
Corte Madera	2.88		2.70	
TOTAL CERTIFICATED NON-MANAGEMENT	51.58	58.99%	46.57	58.36%
CLASSIFIED NON-MANAGEMENT				
Ormondale - Instructional Support	4.8		2.76	
Corte Madera - Instructional Support	5.93		5.93	
District - Instructional Support	2.16		2.16	
Ormondale - Non-Instructional Support	4.39		4.39	
Corte Madera - Non-Instructional Support	4.58		4.39	
District - Administrative Support	1.50		1.50	
TOTAL CLASSIFIED NON-MANAGEMENT	23.36	26.72%	21.13	26.48%
ADMINISTRATION				
School Administration				
Ormondale	2		2	
Corte Madera	2		2	
Instructional Administration				
Curriculum and Instruction	1.5		0.6	
Technology	1		1	
Special Education	4		3.9	
Districtwide Administration	2		2.6	
TOTAL ADMINISTRATION	12.5	14.30%	12.1	15.16%
TOTAL - ALL STAFF	87.44		79.8	

TOTAL - ALL INSTRUCTION (DIRECT AND SUPPORT)	69.47	79.45%	62.32	78.10%
TOTAL - ALL SCHOOL ADMINISTRATION	12.97	14.83%	12.78	16.02%
TOTAL - ALL DISTRICTWIDE ADMINISTRATION	5.00	5.72%	4.70	5.89%
TOTAL - ALL STAFF	87.44		79.8	

ENROLLMENT / STAFFING REPORT

6/20/2012

ORMONDALE						
Grade	11-12		11-12 Aver.	12-13		12-13 Aver.
	Enrollment	FTE	Class Size	Enrollment	FTE	Class Size
K	77	4	19.25	65	3	21.67
1	61	3	20.33	80	4	20
2	80	4	20	68	3	22.67
3	106	5	21.2	83	4	20.75
Other		2.75			2.04	
Prep		2			2	
RSP/ Moderate		1			0.5	
	324	21.75	14.90	296	18.54	15.97

CORTE MADERA						
Grade	11-12		11-12 Aver.	12-13		12-13 Aver.
	Enrollment	FTE	Class Size	Enrollment	FTE	Class Size
4	84	4	21	101	5	20.20
5	83	4	20.75	73	3	24.33
6	71	4	17.75	67	2.91	23.02
7	75	3.34	22.46	71	2.92	24.32
8	72	3.33	21.62	75	2.92	25.68
Other/ Electives		8.28			8.58	
RSP/Sev.	4	0.88		7	1	
RSP/ Moderate		2			1.7	
	389	29.83	13.04	394	28.03	14.06

STAFF	11-12 FTE		12-13 FTE	
Kindergarten	1.00		1.00	
Kindergarten	1.00		1.00	
Kindergarten	1.00		1.00	
Kindergarten	1.00	4.00	0.00	3.00
1st Grade	1.00		1.00	
1st Grade	1.00		1.00	
1st Grade	1.00		1.00	
1st Grade	0.00	3.00	1.00	4.00
2nd Grade	1.00		1.00	
2nd Grade	0.50		0.50	
2nd Grade	0.50		0.50	
2nd Grade	1.00		1.00	
2nd Grade	1.00	4.00	0.00	3.00
3rd Grade	1.00		1.00	
3rd Grade	1.00		1.00	
3rd Grade	1.00		1.00	
3rd Grade	0.40		0.00	
3rd Grade	1.00		1.00	
3rd Grade	0.60	5.00	0.00	4.00
Music	1.00		1.00	
P.E.	1.00	2.00	1.00	2.00
Mathematics	0.00		0.25	
Reading Recovery	0.75		0.75	
Reading Recovery	0.60		0.00	
Science	0.40		0.00	
Science	0.00		0.54	
Spanish	1.00	2.75	0.50	2.04
Total - General Education	20.75		18.04	
Special Education				
Resource Specialist - Ormondale			0.50	
Resource Specialist - Ormondale	1.00			
TOTAL CERTIFICATED	21.75		18.54	

STAFF	11-12 FTE		12-13 FTE	
INSTRUCTIONAL PROGRAM SUPPORT				
Library, Media				
Library Technician	0.88		0.88	
Special Education				
Para-Educators	3.92		1.88	
TOTAL INSTRUCT. PROG. SUPPORT	4.80		2.76	

ADMINISTRATION				
Principal	1.00		1.00	
Counselor	1.00		1.00	
ADMINISTRATIVE SUPPORT				
Office Manager	1.00		1.00	
School Secretary	0.89		0.89	
OTHER SUPPORT STAFF				
Custodians	2.50		2.50	
TOTAL ADMIN./SUPPORT STAFF	6.39		6.39	

TOTAL - ALL ORMONDALE STAFF	32.94		27.69	
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STAFF	11-12 FTE		12-13 FTE	
4th grade	1.00		1.00	
4th grade	1.00		1.00	
4th grade	1.00		1.00	
4th Grade	0.00		1.00	
4th Grade	1.00	4.00	1.00	5.00
5th grade	1.00		1.00	
5th Grade	0.00		1.00	
5th Grade	1.00		0.00	
5th Grade	1.00		0.00	
5th Grade	1.00	4.00	1.00	3.00
6th grade Core	1.00		1.00	
6th Grade Core	1.00		0.00	
Mathematics 6th	1.00		0.91	
Science 6th Grade	1.00	4.00	1.00	2.91
Literature 7th Grade	0.00		1.00	
Literature/Writing 7/8th	1.00		0.00	
Literature/Writing 7/8th	1.00		0.00	
Literature/Writing 8th	0.00		1.00	
Mathematics 7/8th	0.50		0.50	
Mathematics 7/8th	0.91		0.00	
Mathematics 7/8th	0.34		0.34	
Mathematics 7/8th	0.75		0.50	
Mathematics 7/8th	0.00		0.34	
Science 7/8th	1.00		1.00	
Social Studies 7/8th	0.50		0.16	
Social Studies 7/8th	0.00		1.00	
Social Studies 7/8th	0.67	6.67	0.00	5.84
Art	1.00		1.00	
Electives	0.50		0.84	
Electives	0.33		0.16	
Electives	0.54		0.00	
Instrumental Music	0.84		0.84	
P.E.	1.00		1.00	
P.E.	1.00		1.00	
Science 4/5th	0.67		0.84	
Spanish	0.50		0.00	
Spanish	0.00		1.00	
Spanish	1.00		1.00	
Vocal Music	0.90	8.28	0.90	8.58
Total General Education	26.95		25.33	

STAFF	11-12 FTE		12-13 FTE	
Special Education				
Resource Specialist: Severe	1.00		1.00	
Resource Specialist Moderate	1.00		1.00	
Resource Specialist Moderate	0.88	2.88	0.70	2.70
TOTAL CERTIFICATED	29.83		28.03	

STAFF	11-12 FTE		12-13 FTE	
INSTRUCTIONAL PROGRAM SUPPORT				
Library, Media				
Library Technician	0.88		0.88	
Special Education				
Para-Educators	5.05		5.05	
TOTAL INSTRUCT. PROG. SUPPORT	5.93		5.93	

ADMINISTRATION				
Principal	1.00		1.00	
Dean/Student Life-Activities	1.00		1.00	
ADMINISTRATIVE SUPPORT				
Office Manager	1.00		1.00	
School Secretary	0.89		0.89	
OTHER SUPPORT STAFF				
Custodians	2.69		2.50	
TOTAL ADMIN./SUPPORT STAFF	6.58		6.39	

TOTAL - ALL CORTE MADERA STAFF	42.34		40.35	
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DISTRICT SUPPORT SERVICES STAFFING - 11-12 / 12-13

6/20/2012

STAFFING	11-12FTE		12-13 FTE	
ADMINISTRATION				
INSTRUCTIONAL ADMINISTRATION				
CURRICULUM AND INSTRUCTION				
Asst. Superintendent	1.00		0.00	
Curriculum Project Assistant (Open Position)*	0.50	1.50	0.60	0.60
TECHNOLOGY				
Lead Technology Technician	1.00		1.00	
Technology Technician (Ormondale)	1.00		1.00	
Technology Para-education (Corte Madera)	0.66	2.66	0.66	2.66
SPECIAL EDUCATION				
Program Specialist	1.00		1.00	
Inclusion Coordinator**	1.00		0.90	
District Psychologist	1.00		1.00	
Speech Therapist	1.00		1.00	
Dept. Secretary	0.50	4.50	0.50	4.40
TOTAL INSTRUCTIONAL ADMINISTRATION	8.66		7.66	
DISTRICTWIDE ADMINISTRATION				
Superintendent	0.00		1.00	
CBO	0.00		0.60	
Supt./CBO	1.00	1.00	0.00	1.60
ADMINISTRATIVE SUPPORT				
Administrative Coordinator	1.00		1.00	
Payroll Technician	0.50		0.50	
Accounting Technician	1.00	2.50	1.00	2.50
TOTAL DISTRICTWIDE ADMINISTRATION	3.50		4.10	
TOTAL ADMIN./SUPPORT STAFF	12.16		11.76	

* Contracted Service - 11-12

**Contract w/Woodside for .1 FTE 12-13

Program Cost By School

PROGRAM COST BY SCHOOL

ORMONDALE SCHOOL

REGULAR EDUCATION

Certificated Salaries	\$ 1,725,707
Classified Salaries	\$ 21,600
Employee Benefits	\$ 466,990
Books and Supplies	\$ 50,920
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 2,265,217

ORMONDALE SCHOOL

SPECIAL EDUCATION

Certificated Salaries	\$ 32,508
Classified Salaries	\$ 76,934
Employee Benefits	\$ 67,894
Books and Supplies	\$ 375
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 177,711

ORMONDALE SCHOOL

LIBRARY/MEDIA SERVICES

Certificated Salaries	\$ -
Classified Salaries	\$ 34,120
Employee Benefits	\$ 12,257
Books and Supplies	\$ 3,500
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 49,877

PROGRAM COST BY SCHOOL

ORMONDALE SCHOOL

SCHOOL ADMINISTRATION

Certificated Salaries	\$ 246,251
Classified Salaries	\$ 101,415
Employee Benefits	\$ 92,795
Books and Supplies	\$ 16,202
Services, Other Operating Exps.	\$ 19,138
Capital Outlay	\$ -
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	\$ 475,801

ORMONDALE SCHOOL

MAINTENANCE & OPERATIONS

Certificated Salaries	\$ -
Classified Salaries	\$ 105,457
Employee Benefits	\$ 43,994
Books and Supplies	\$ 7,500
Services, Other Operating Exps.	\$ 32,133
Capital Outlay	\$ -
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	\$ 189,084

CORTE MADERA SCHOOL

REGULAR EDUCATION

Certificated Salaries	\$ 2,376,752
Classified Salaries	\$ 17,280
Employee Benefits	\$ 620,808
Books and Supplies	\$ 83,990
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 3,098,830

PROGRAM COST BY SCHOOL

CORTE MADERA SCHOOL

SPECIAL EDUCATION

Certificated Salaries	\$ 226,417
Classified Salaries	\$ 203,715
Employee Benefits	\$ 142,604
Books and Supplies	\$ 3,500
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 576,236

CORTE MADERA SCHOOL

LIBRARY/MEDIA SERVICES

Certificated Salaries	\$ -
Classified Salaries	\$ 29,568
Employee Benefits	\$ 11,312
Books and Supplies	\$ 3,500
Services, Other Operating Exps.	\$ -
Capital Outlay	\$ -
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	\$ 44,380

CORTE MADERA SCHOOL

SCHOOL ADMINISTRATION

Certificated Salaries	\$ 266,117
Classified Salaries	\$ 116,107
Employee Benefits	\$ 125,982
Books and Supplies	\$ 14,700
Services, Other Operating Exps.	\$ 22,554
Capital Outlay	\$ -
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	\$ 545,460

PROGRAM COST BY SCHOOL

CORTE MADERA SCHOOL

MAINTENANCE & OPERATIONS

Certificated Salaries	\$	-
Classified Salaries	\$	127,768
Employee Benefits	\$	39,017
Books and Supplies	\$	9,000
Services, Other Operating Exps.	\$	39,182
Capital Outlay	\$	-
	\$	<u>214,967</u>

Changes Since June 6 Budget Presentation

Changes to Previous Budget Information

Changes to the 2011-12 Accounts:

Other Income 8699 Other Misc Funds Donations (\$146,629)

8699 Other Local Revenue – Foundation \$146,649

Correction made to reflect Foundation Donation Grant amounts.

Changes in Fund Balance:

The district has reserved \$200,000 in the Bill Lane Home Loan Program.

The district has also reserved \$53,050 in the restricted column for a donation from the Lane's for our science program.

Changes to the 2021-13 Revenue Accounts:

8699 Other Misc Funds Donations \$26,630

Increased donations to reflect the Corte Madera Athletic donations account. This will cover coach's salaries and supplies in the expense budget.

Changes in Fund Balance:

The district has reserved \$200,000 in the Bill Lane Home Loan Program.

The district has also reserved \$53,050 in the restricted column for a donation from the Lane's for our science program.

Proposed Operating Budget

2012-13

**GENERAL FUND
2012-2013 PROPOSED OPERATING BUDGET**

	2011-2012		2012-2013 PROPOSED		DIFFERENCE PERCENTAGE EST. ACTUALS DIFFERENCE TO BUDGET
	ESTIMATED ACTUALS		OPERATING BUDGET		
	Unrestricted	Restricted	Unrestricted	Restricted	
REVENUES					
Revenue Limit Sources	\$7,985,794	\$291,992	\$8,277,786	\$291,992	\$62,691
Federal Revenues	\$0	\$141,125	\$141,125	\$154,920	\$13,795
Other State Revenues	\$279,204	\$35,066	\$314,270	\$25,038	(\$71,489)
Other Local Revenues	\$2,631,212	\$61,122	\$2,692,334	\$14,381	(\$390,496)
Selpa Transfer In	\$0	\$3,416	\$3,416	\$3,416	\$0
TOTAL REVENUES	\$10,896,210	\$532,721	\$11,428,931	\$489,747	(\$385,499)
EXPENDITURES					
Certificated Salaries	\$5,314,533	\$909,261	\$6,223,794	\$685,436	(\$608,582)
Classified Salaries	\$1,330,714	\$410,535	\$1,741,249	\$317,649	(\$304,304)
Employee Benefits	\$1,951,357	\$307,801	\$2,259,158	\$248,191	(\$129,387)
Books and Supplies	\$376,626	\$9,158	\$385,784	\$55,126	(\$65,339)
Services, Other Operating Exps.	\$1,402,299	\$140,403	\$1,542,702	\$673,399	(\$749,312)
Capital Outlay	\$415,387	\$0	\$415,387	\$0	(\$390,387)
Other Outgo	\$511,897	\$0	\$511,897	\$0	\$137,271
Indirect/Direct Support Costs	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$11,302,813	\$1,777,158	\$13,079,971	\$1,426,393	(\$2,110,040)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$406,603)	(\$1,244,437)	(\$1,651,040)	(\$936,648)	\$73,501
OTHER FINANCING SOURCES/USES					
Transfer In (8910-8929)	\$970,000	\$0	\$970,000	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0	\$0	\$0
Other Sources (8930-8979)	\$0	\$0	\$0	\$0	\$0
Contributions (8980-8999)	(\$1,497,487)	\$1,497,487	\$0	\$936,646	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$934,090)	\$253,050	(\$681,040)	\$0	\$73,501
FUND BALANCE, RESERVES					
Beginning Balance July1	\$184,682	\$0	\$184,682	\$253,050	(\$887,686)
Audit Adjustment	\$1,144,917	\$0	\$1,144,917	\$0	\$0
Ending Balance, June 30	\$395,509	\$253,050	\$648,559	\$253,050	(\$814,185)
COMPONENTS OF ENDING BALANCE					
Reserved Amounts:					
7991 Revolving Cash	\$2,500	\$0	\$2,500	\$0	\$2,500
7910 Designated for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0
Prepaid Expense	\$0	\$0	\$0	\$0	\$0
On Deposit w/Fiscal Agent (Energy Loan)	\$1,536,245	\$0	\$1,536,245	\$0	\$0
Equip. Replacement - Technology	\$0	\$0	\$0	\$0	\$0
Restricted Ending Balance- Lane Home Loan	\$0	\$200,000	\$200,000	\$200,000	\$200,000
General Fund Unappropriated	(\$1,143,236)	\$0	(\$1,143,236)	(\$1,069,735)	(\$1,069,735)
Restricted Ending Balance	\$0	\$53,050	\$53,050	\$53,050	\$53,050
TOTAL	\$395,509	\$253,050	\$648,559	\$253,050	(\$814,185)

**GENERAL FUND
2012-2013 PROPOSED OPERATING BUDGET**

	2011-2012		2012-2013 PROPOSED		DIFFERENCE PERCENTAGE	
	ESTIMATED ACTUALS		OPERATING BUDGET			EST. ACTUALS DIFFERENCE TO BUDGET
	Unrestricted	Restricted	Unrestricted	Restricted		
REVENUE LIMIT						
8011 State Aid	\$136,302	\$0	\$136,302	\$0	\$0	0.00%
8019 Prior Year State Aid	\$0	\$0	\$0	\$0	\$0	0.00%
8021 Homeowners' Exemptions	\$50,784	\$0	\$50,784	\$0	\$0	0.00%
8029 Other Subventions	\$243	\$0	\$0	\$0	(\$243)	-100.00%
8041 Secured Roll Taxes	\$7,356,276	\$0	\$7,434,574	\$0	\$78,298	1.06%
8042 Unsecured Roll Taxes	\$426,542	\$0	\$426,542	\$0	\$283	0.07%
8043 Prior Year Taxes	\$15,647	\$0	\$0	\$0	(\$15,647)	-100.00%
8092 PERS Reduction Transfer	\$0	\$0	\$0	\$0	\$0	0.00%
8096 SERAF	\$0	\$0	\$0	\$0	\$0	0.00%
8097 Property Taxes Transfers	\$291,992	\$291,992	\$0	\$291,992	\$0	0.00%
Subtotal Revenue Limit	\$7,985,794	\$291,992	\$8,648,485	\$291,992	\$62,691	0.76%
FEDERAL REVENUES						
8181 Special Ed Loc. Assist.	\$114,797	\$114,797	\$114,797	\$0	\$0	0.00%
8181 Special Ed Loc. Assist. - Private	\$0	\$0	\$0	\$0	\$0	0.00%
8181 ARRA IDEA - Part B	\$0	\$0	\$0	\$0	\$0	0.00%
8182 Non Intensive Preschl	\$2,279	\$2,279	\$2,279	\$2,279	\$0	0.00%
8182 ARRA Preschool IDEA - Part B	\$0	\$0	\$0	\$0	\$0	0.00%
8182 Preschool Entitlement	\$4,364	\$4,364	\$4,364	\$4,364	\$0	0.00%
8182 ARRA Preschool IDEA - Part B	\$0	\$0	\$0	\$0	\$0	0.00%
8182 Special Ed Disc.	\$28	\$28	\$28	\$28	\$0	0.00%
8290 Other Federal	\$0	\$0	\$0	\$0	\$0	0.00%
8290 Other Federal - MAA	\$0	\$0	\$0	\$0	\$0	0.00%
8290 TITLE I	\$0	\$0	\$0	\$0	\$0	0.00%
8290 TITLE I	\$0	\$0	\$0	\$0	\$0	0.00%
8290 ARRA	\$0	\$0	\$0	\$0	\$0	0.00%
8290 Vocational Ed.-Carl Perkins	\$0	\$0	\$0	\$0	\$0	0.00%
8290 Drug Free	\$1,264	\$1,264	\$1,264	\$0	(\$1,264)	-100.00%
8290 TITLE II-NCLB-Improv Tchr Quality	\$14,280	\$14,280	\$14,280	\$16,458	\$2,178	15.25%
8290 TITLE II Principal Training	\$0	\$0	\$0	\$0	\$0	0.00%
8290 TITLE II (Technology)	\$0	\$0	\$0	\$0	\$0	0.00%
8290 TITLE II NCLB - Part D	\$0	\$0	\$0	\$0	\$0	0.00%
8290 TITLE VI	\$4,113	\$4,113	\$4,113	\$4,113	\$0	0.00%
8290 TITLE III LEP	\$0	\$0	\$0	\$0	\$0	0.00%
8290 EDU For Homeless (ARRA)	\$0	\$0	\$0	\$0	\$0	0.00%
8290 Alcohol Abuse Prevention	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal Federal Revenue	\$0	\$141,125	\$141,125	\$154,920	\$13,795	9.78%
OTHER STATE REVENUES						
8311 Hourly Programs	\$0	\$0	\$0	\$0	\$0	0.00%
8311 Community Day School	\$0	\$0	\$0	\$0	\$0	0.00%
8311 Special Ed. Master Plan	\$0	\$6,429	\$6,429	\$6,429	\$0	0.00%
8311 Tier III Categoricals - GATE	\$0	\$0	\$0	\$0	\$0	0.00%
8311 Economic Impact Aid	\$0	\$11,406	\$11,406	\$0	(\$11,406)	-100.00%

**GENERAL FUND
2012-2013 PROPOSED OPERATING BUDGET**

	2011-2012 ESTIMATED ACTUALS			2012-2013 PROPOSED OPERATING BUDGET			DIFFERENCE PERCENTAGE EST. ACTUALS DIFFERENCE TO BUDGET
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
OTHER STATE REVENUES							
8311 Economic Impact Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8434 Class Size K-3 Reduction	\$163,505	\$0	\$163,505	\$119,706	\$0	\$119,706	(\$43,799) -26.79%
8550 Mandated Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8560 Lottery	\$89,610	\$17,000	\$106,610	\$74,340	\$14,962	\$89,302	(\$17,308) -16.23%
8590 Mental Health	\$0	\$0	\$0	\$0	\$3,416	\$3,416	\$0 0.00%
8590 Special Ed Mandated Reimb.	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8590 All Other State Revenue	\$26,089	\$0	\$26,089	\$23,697	\$0	\$23,697	(\$2,392) -9.17%
8590 Local Staff Dev.	\$0	\$231	\$231	\$0	\$231	\$231	\$0 0.00%
8590 Community Challenge Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Subtotal State Revenue	\$279,204	\$35,066	\$314,270	\$217,743	\$25,038	\$242,781	(\$71,489) -22.75%
OTHER LOCAL REVENUES							
8621 Parcel Taxes	\$987,000	\$0	\$987,000	\$975,000	\$0	\$975,000	(\$12,000) -1.22%
8650 Rentals and Leases	\$33,060	\$0	\$33,060	\$50,000	\$0	\$50,000	\$16,940 51.24%
8660 Interest Income	\$68,000	\$0	\$68,000	\$0	\$0	\$0	(\$68,000) -100.00%
8662 Increase in Fair Mkt. Value Investments	\$4,059	\$0	\$4,059	\$0	\$0	\$0	(\$4,059) -100.00%
8677 Interagency Services	\$0	\$61,122	\$61,122	\$0	\$0	\$0	(\$61,122) -100.00%
8677 Interagency Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8677 Interagency Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8699 Escrow Reimbursements	\$0	\$0	\$0	\$25,000	\$0	\$25,000	\$25,000 0.00%
8699 Other Misc Funds Donations	\$6,232	\$0	\$6,232	\$51,630	\$0	\$51,630	\$45,398 728.47%
8699 Transp Field Trip Rev	\$319,500	\$0	\$319,500	\$25,000	\$0	\$25,000	(\$294,500) -92.18%
8699 Other Local Revenue - Foundation	\$471,629	\$0	\$471,629	\$975,000	\$0	\$975,000	\$503,371 106.73%
8699 Other Local Rev. - Fed. Subsidy/PG&	\$220,854	\$0	\$220,854	\$185,827	\$0	\$185,827	(\$35,027) -15.86%
8699 Other Local Revenue	\$0	\$0	\$0	\$14,381	\$0	\$14,381	\$14,381 0.00%
Subtotal Local Revenue	\$2,110,334	\$61,122	\$2,171,456	\$2,287,457	\$14,381	\$2,301,838	\$130,382 6.00%
OTHER LOCAL REVENUES							
8710 Special Ed from Other Districts	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8781-8783 Other Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
8792 Selpa Transfer In Object 8311	\$0	\$3,416	\$3,416	\$3,416	\$0	\$3,416	\$0 0.00%
8919 Other Incoming Transfers	\$520,878	\$0	\$520,878	\$0	\$0	\$0	(\$520,878) -100.00%
Subtotal Transfers In	\$520,878	\$3,416	\$524,294	\$0	\$3,416	\$3,416	(\$520,878) -99.35%
Subtotal Other Local Revenue	\$8,785,876	\$64,538	\$2,695,750	\$2,287,457	\$17,797	\$2,305,254	(\$390,496) -14.49%
TOTAL REVENUE							
			\$11,428,931	\$10,553,685	\$489,747	\$11,043,432	(\$385,499) -3.37%

**GENERAL FUND
2012-2013 PROPOSED OPERATING BUDGET**

EXPENDITURES	2011-2012 ESTIMATED ACTUALS		2012-2013 PROPOSED OPERATING BUDGET		DIFFERENCE PERCENTAGE EST. ACTUALS DIFFERENCE TO BUDGET	
	Unrestricted	Restricted	Unrestricted	Restricted		
						Total
CERTIFICATED SALARIES						
Teachers Salaries	\$4,828,280	\$461,171	\$5,289,451	\$416,746	\$4,487,542	(\$801,909) -15.16%
Counselors/Psychologists/Speech	\$109,718	\$348,090	\$457,808	\$129,048	\$308,007	(\$149,801) -32.72%
School Admin. & Other Supervisors	\$376,535	\$100,000	\$476,535	\$139,642	\$744,663	\$268,128 56.27%
Other Certificated	\$0	\$0	\$0	\$0	\$75,000	\$75,000 0.00%
Subtotal Certificated Salaries	\$5,314,533	\$909,261	\$6,223,794	\$685,436	\$5,615,212	(\$608,582) -9.78%
CLASSIFIED SALARIES						
Instructional Aides Salaries	\$487,881	\$346,393	\$834,274	\$0	\$287,049	(\$547,225) -65.59%
Maintenance/Operations Salaries	\$301,553	\$0	\$301,553	\$0	\$336,913	\$35,360 11.73%
Administrative Salaries	\$164,713	\$0	\$164,713	\$0	\$214,065	\$49,352 29.96%
Clerical/Office Salaries	\$376,567	\$64,142	\$440,709	\$30,600	\$546,623	\$105,914 24.03%
Other Classified Salaries	\$0	\$0	\$0	\$0	\$52,295	\$52,295 0.00%
Subtotal Classified Salaries	\$1,330,714	\$410,535	\$1,741,249	\$317,649	\$1,436,945	(\$304,304) -17.48%
EMPLOYEE BENEFITS						
STRS	\$423,978	\$74,724	\$498,702	\$52,481	\$473,119	(\$25,583) -5.13%
PERS	\$140,333	\$43,750	\$184,083	\$33,714	\$151,977	(\$32,106) -17.44%
OASDI	\$185,085	\$44,427	\$229,512	\$33,524	\$193,968	(\$35,544) -15.49%
HEALTH/ WELFARE	\$780,752	\$93,083	\$873,835	\$107,561	\$863,966	\$90,131 10.31%
UNEMPLOYMENT	\$107,155	\$20,916	\$128,071	\$10,492	\$81,260	(\$46,811) -36.55%
WORKERS' COMP	\$72,689	\$14,188	\$86,877	\$10,419	\$78,470	(\$8,407) -9.68%
RETIREE BENEFITS	\$108,417	\$0	\$108,417	\$0	\$115,611	\$7,194 6.64%
PERS REDUCTION	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
OTHER BENEFITS	\$132,948	\$16,713	\$149,661	\$0	\$71,400	(\$78,261) -52.29%
Subtotal Employee Benefits	\$1,951,357	\$307,801	\$2,259,158	\$248,191	\$2,129,771	(\$129,387) -5.73%
BOOKS & SUPPLIES						
Textbooks	\$31,305	\$0	\$31,305	\$0	\$5,000	(\$26,305) -84.03%
Other Books	\$25,023	\$0	\$25,023	\$0	\$41,400	\$16,377 65.45%
Instructional Materials	\$305,048	\$9,158	\$314,206	\$55,126	\$274,045	(\$40,161) -12.78%
Non-Capitalized Supplies	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Food	\$15,250	\$0	\$15,250	\$0	\$0	(\$15,250) -100.00%
Subtotal Books & Supplies	\$376,626	\$9,158	\$385,784	\$55,126	\$320,445	(\$65,339) -16.94%
SERVICES, OTHER OPERATING EXPS						
Professional/Consulting Contracts	\$0	\$142,809	\$142,809	\$118,260	\$118,260	(\$24,549) 0.00%
Travel and Conference	\$31,126	\$809	\$31,935	\$1,731	\$31,731	(\$204) -0.84%
Dues and Membership	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Insurance	\$33,160	\$0	\$33,160	\$0	\$34,155	\$995 3.00%
Utilities/Operations	\$87,652	\$0	\$87,652	\$0	\$63,230	(\$24,422) -27.86%
Rentals, Leases, Repairs	\$613,964	\$0	\$613,964	\$0	\$221,672	(\$392,292) -63.89%
Transfers of Direct Cost	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Transfers of Direct Cost/Interfund	\$0	\$0	\$0	\$0	\$0	\$0 0.00%
Professional/Consulting Services	\$608,942	(\$3,215)	\$605,727	\$0	\$297,930	(\$307,797) -50.81%
Communications	\$27,455	\$0	\$27,455	\$0	\$26,412	(\$1,043) -3.80%
Subtotal Services, Other Operating Expenses	\$1,402,299	\$140,403	\$1,542,702	\$119,991	\$793,390	(\$749,312) -48.57%

**GENERAL FUND
2012-2013 PROPOSED OPERATING BUDGET**

EXPENDITURES	2011-2012 BOARD ADOPTED BUDGET			2012-2013 PROPOSED OPERATING BUDGET			DIFFERENCE PERCENTAGE		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	EST. ACTUALS DIFFERENCE		
							TO BUDGET		
CAPITAL OUTLAY									
Sites and Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Buildings & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Books and Media for New Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Equipment	\$415,387	\$0	\$415,387	\$25,000	\$0	\$25,000	(\$390,387)	-93.98%	
Replacement of Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Subtotal Capital Outlay	\$415,387	\$0	\$415,387	\$25,000	\$0	\$25,000	(\$390,387)	-93.98%	
OTHER OUTGO									
State Special Schools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Debt Service	\$511,897	\$0	\$511,897	\$649,168	\$0	\$649,168	\$137,271	26.82%	
Subtotal Other Outgo	\$511,897	\$0	\$511,897	\$649,168	\$0	\$649,168	\$137,271	26.82%	
Transfer Indirect Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Indirect Support/Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Transfer Direct Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Direct Support/Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Subtotal Direct/Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Subtotal All Other Outgo	\$511,897	\$0	\$511,897	\$649,168	\$0	\$649,168	\$137,271	26.82%	
TOTAL EXPENDITURES	\$11,302,813	\$1,777,158	\$13,079,971	\$9,543,538	\$1,426,393	\$10,969,931	(\$2,110,040)	-16.13%	

PORTOLA VALLEY SCHOOL DISTRICT
2012-2013 ADOPTED BUDGET
JUNE 2012
DEFERRED MAINTENANCE-14

REVENUES		2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
Other State Revenue	85xx	\$0	\$0
Other Local Revenue	86xx	\$47	\$45
TOTAL REVENUES		\$47	\$45

EXPENDITURES

Certificated Salaries	1000	\$0	\$0
Classified Salaries	2000	\$0	\$0
Employee Benefits	3000	\$0	\$0
Books and Supplies	4000	\$0	\$0
Services, Other Operating Expenses	5000	\$0	\$0
Capital Outlay	6000	\$0	\$0
Other Outgo	7000	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0

EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES		\$47	\$45

OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)		\$0	\$0
Transfer Out (7610-7629)		\$0	\$0

NET INCREASE (DECREASE) IN			
FUND BALANCE		\$47	\$45

FUND BALANCE, RESERVES

Beginning Balance, July 1		\$134	\$181
Audit Adjustment		\$0	\$0
Ending Balance, June 30		\$181	\$226

COMPONENTS OF ENDING BALANCE

Reserved Amounts			
Unappropriated Amount	7990	\$181	\$226
Restricted Carryover		\$0	\$0
		\$181	\$226

PORTOLA VALLEY SCHOOL DISTRICT
 2012-2013 ADOPTED BUDGET
 JUNE 2012
 SPECIAL RESERVE FUND -17

REVENUES		2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
Interest	8660	\$1,766	\$1
Other Local Revenues	86xx	\$0	\$0
TOTAL REVENUES		\$1,766	\$1
EXPENDITURES			
Classified Salaries	2000	\$0	\$0
Employee Benefits	3000	\$0	\$0
Books and Supplies	4000	\$0	\$0
Services, Other Operating Expenses	5000	\$0	\$0
Capital Outlay	6000	\$0	\$0
Other Outgo	7000	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES		\$1,766	\$1
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)		\$0	\$0
Transfer Out (7610-7629)		\$970,277	\$0
Other Sources/Uses (8930-8979)		\$0	\$0
NET INCREASE (DECREASE) IN			
FUND BALANCE		(\$968,511)	\$1
FUND BALANCE, RESERVES			
Beginning Balance, July 1		\$968,611	\$100
Audit Adjustment		\$0	\$0
Ending Balance, June 30		\$100	\$101
<u>COMPONENTS OF ENDING BALANCE</u>			
Reserved Amounts			
Unappropriated Amount	7990	\$100	\$101
		\$100	\$101

PORTOLA VALLEY SCHOOL DISTRICT
 2012-2013 ADOPTED BUDGET
 JUNE 2012
 CAPITAL FACILITIES-25

REVENUES		2011-12 ESTIMATED ACTUALS	2012-13 ADOPTED BUDGET
Other Local Revenue-Developer Fees	86xx	\$33,059	\$25,000
Other Local Revenue-Redevelopment	86xx	\$0	
Other Local Revenue-Interest	86xx	\$600	\$500
Other Local			
TOTAL REVENUES		\$33,659	\$25,500
 <u>EXPENDITURES</u>			
Classified Salaries	2000	\$0	\$0
Employee Benefits	3000	\$0	\$0
Books and Supplies	4000	\$0	\$0
Services, Other Operating Expenses	5000	\$0	\$0
Capital Outlay	6000	\$0	\$0
Other Outgo	7000	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>			
		\$33,659	\$25,500
 <u>OTHER FINANCING SOURCES/USES</u>			
Transfer In (8910-8929)		\$0	\$0
Transfer Out (7610-7629)		\$0	\$0
 <u>NET INCREASE (DECREASE) IN FUND BALANCE</u>			
		\$33,659	\$25,500
 <u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1		\$0	\$33,659
Audit Adjustment		\$0	\$0
Ending Balance, June 30		\$33,659	\$59,159
 <u>COMPONENTS OF ENDING BALANCE</u>			
Reserved Amounts			
Developer Fees	0000	\$33,659	\$59,159
Unappropriated Amount		\$0	\$0
		\$33,659	\$59,159

Status of Budget Reductions

**Originally Presented:
January 18, 2012**

**Updated and Revised:
February 1
February 15
March 5
May 24**

**PORTOLA VALLEY SCHOOL DISTRICT
STATUS OF BUDGET REDUCTIONS FOR 2012-13**

BUDGET REDUCTION ITEMS INCLUDED IN 2012-13 BUDGET 6/20/12

1. Consolidate SST coordination role in the Counselor position at Ormondale School	\$ 2,688
2. Eliminate stipends for Corte Madera Principal's Advisory Team	\$ 19,600
3. Consolidate evening restroom cleaner and overnight security guard positions	\$ 26,342
4. Eliminate stipends for Technology TOSA (Teacher on Special Assignment) positions.	\$ 14,400
5. Reduce facility maintenance budget by 25%	\$ 25,000
6. Reduce all supply budgets by 15% including school operations	\$ 58,291
7. Eliminate .75 Special Education Resource Specialist position due to declining caseload. Will be accomplished through attrition.	\$ 80,347
8. Reduce one Corte Madera Spanish teacher FTE from 1.0 to .5 to align with current demand for Spanish instruction.	\$ 60,480
9. Reduce science personnel hired on a temporary basis with existing tenured Science personnel.	\$ 25,900
10. Reduce contracted technology network consultant by 50%	\$ 20,000
11. Reduce contracted technology curriculum consultant by 100%. Note: Included in savings shown in Administrative Reorganization (Item #20.)	See #11(a)
11(a). Achieve a net .4 FTE reduction of administrative positions by eliminating 1 FTE Assistant Superintendent, reducing CBO position to .6 FTE from the current 1 FTE, and utilizing the funding for the technology curriculum consultant to provide a Project Position to support curriculum and special programs.	\$ 42,400
12. Eliminate General Education Summer School program	\$ 24,640
13. Eliminate Summer School transportation	\$ 15,364
14. Reduce Ormondale Spanish teacher FTE from 1.0 to .5 to align with current provision of one hour of Spanish instruction to all students each week	\$ 49,441
15. Staff grades 4 and 5 2 and 3 with 8 FTE 7 FTE teachers instead of 9 FTE. Provide additional para-educator time to support classes.	\$ 80,484 \$ 160,982
16. Revise allowance for summer teacher planning time from \$30,106 to \$13,965 with priority given to 7/8 program teachers.	\$ 16,141
17. Reduction of 6.83 FTE para-educators	\$ 259,312
19. Eliminate One Section of 6th Grade	\$ 107,129
TOTAL - INCLUDED IN 2012-13 PROPOSED BUDGET	\$ 1,088,948

OTHER REDUCTIONS FOR CONSIDERATION - No Negotiations Required

18. Eliminate K-5 Spanish	\$ 49,441
19. Eliminate One Section of 6th Grade (Moved to Items Included in 12-13 Budget Section Above)	
20. Reduce District Office Staff (See #11(a) Above)	
21. Restructure 8th Grade trip to eliminate financial assistance needed	\$ 25,000
22. Incorporate the cost of teacher stipends into the cost of the 8th grade overnight field trip	\$ 12,359

OTHER REDUCTIONS FOR CONSIDERATION - Subject to Collective Bargaining

23. Subject to collective bargaining: PVTA, CEPVA, PPS, Confidential, administrative salary freeze	\$ 110,032
24. Subject to collective bargaining: Eliminate summer technology institute for teachers.	\$ 28,000
25. Subject to collective bargaining: Eliminate up to 10 school days	\$ 300,000

**2011-12 Budget
to
2012-13 Budget**

Comparison Information

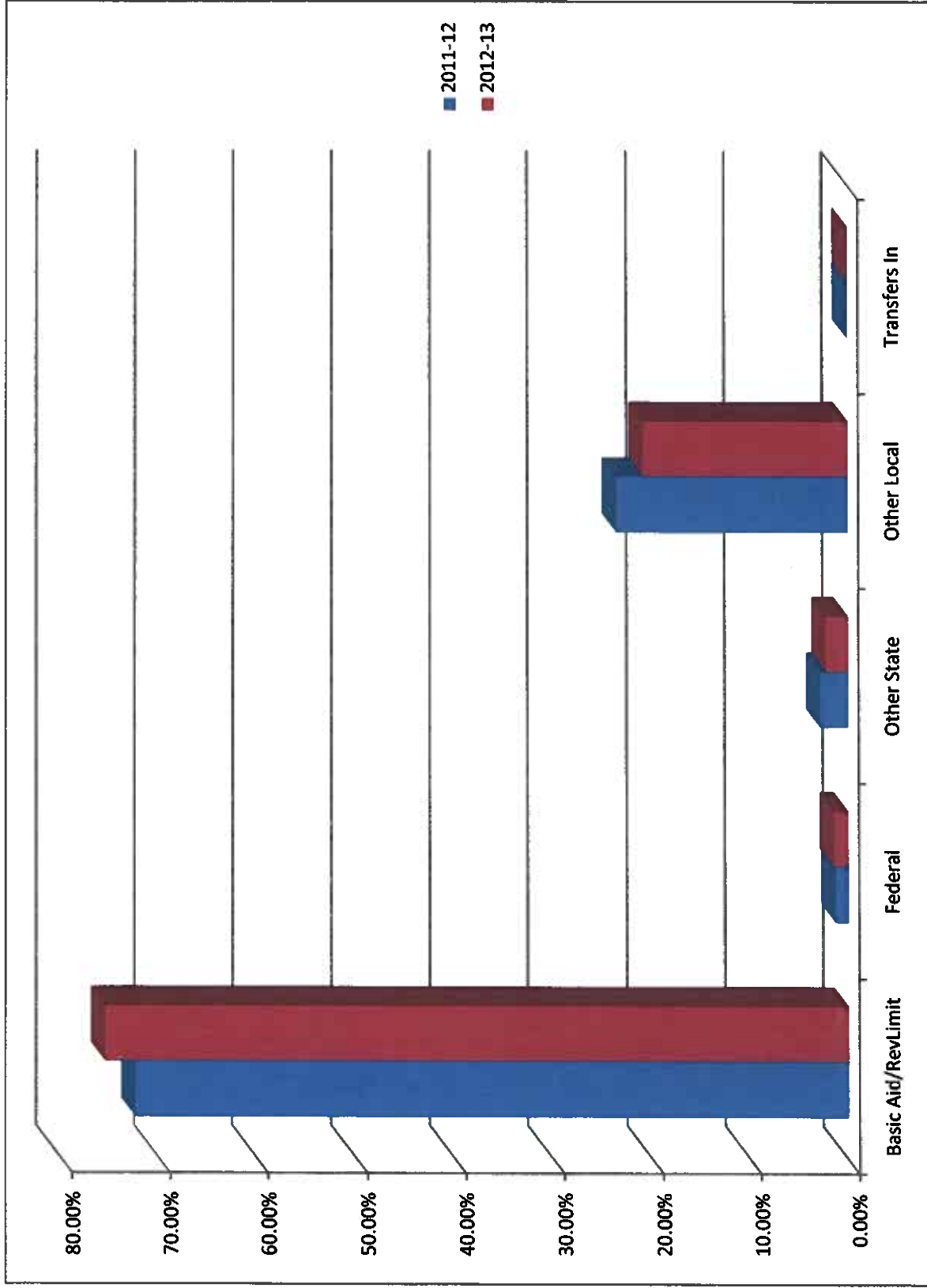
6/20/2012

**PORTOLA VALLEY SCHOOL DISTRICT
SCHEDULE OF LEASE/PURCHASE AGREEMENT OBLIGATIONS - 2008-09 - 2016-17**

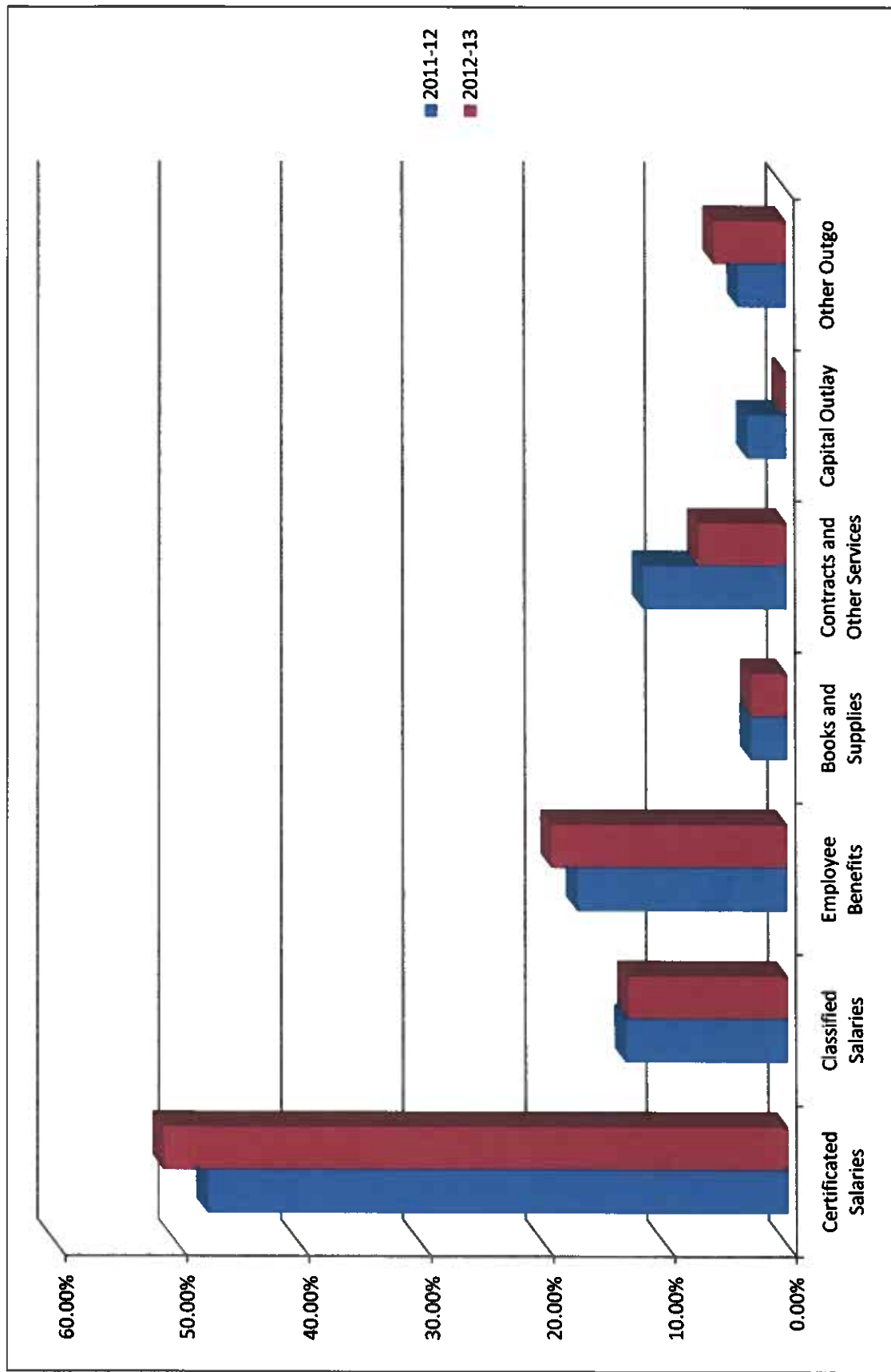
Lessor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Apple Financial	\$48,372.99	\$48,372.99	\$48,372.99				
Apple Financial	\$16,438.56	\$16,438.56	\$16,438.56				
Apple Financial	\$5,328.24	\$5,328.24	\$5,328.24				
Apple Financial		\$13,748.76	\$13,748.76	\$13,748.76			
Apple Financial		\$2,531.52	\$2,531.52	\$2,531.52			
Apple Financial		\$13,197.60	\$13,197.60	\$13,197.60			
GE Govt Finance (Tech Infrastructure)	\$105,534.36	\$105,534.36	\$105,534.36	\$105,534.36			
Capital One (\$2.85M - Solar/Tech)*	\$ 23,165.97	\$ 148,749.81	\$ 194,895.14	\$ 190,197.44	\$ 195,809.21	\$ 201,824.85	\$ 166,624.78
Capital One (\$514,222 - Technology)			\$111,850.00	\$111,850.00	\$111,850.00	\$111,850.00	\$55,925.00
Annual Total	\$198,840.12	\$353,901.84	\$511,897.17	\$437,059.68	\$413,193.57	\$313,674.85	\$222,549.78

***NOTE: Debt Service Obligation Complete 12/1/2026 - Est. Total District Payment Obligation \$1,340,678
(Additional Interest of Estimated \$1,509,322 Paid by IRS)**

GENERAL FUND- COMPARE REVENUE BY SOURCE - 2011-12 - 2012-13



GENERAL FUND – COMPARE EXPENDITURES – 2011-12 – 2012-13



Comparative Analysis: Staffing Expenses

Provided by School Services of California

**Compares Portola Valley School District to other
California Basic Aid School District**

**Comparative Analysis of District Income and Expenditures
for**

**Portola Valley Elementary
School District**

**General Fund
2010-11**

PART VI

COMPARATIVE STAFFING

Prepared By:

**School
Services
of California
INC.**

AVERAGE CLASS SIZE BY GRADE LEVEL

Table 1

RANK	DISTRICT	DISTRICT AVERAGE	GRADE K-3	GRADE 4-6	GRADE 7-8	GRADE 9-12
1	Lost Hills Union Elementary	138.71	151.29	148.27	91.83	0.00
2	St Helena Unified	39.09	18.58	37.31	45.24	40.87
3	Brisbane Elementary	37.11	21.29	33.60	63.92	0.00
4	COMPARATIVE GROUP	32.93	30.84	35.00	27.40	0.00
5	Healdsburg Unified	27.52	21.39	28.28	30.96	27.04
6	Dixie Elementary	25.93	19.24	28.84	26.71	0.00
7	Hillsborough City Elementary	24.54	17.80	25.43	25.71	0.00
8	ALL UNIFIED DISTRICTS	24.38	22.52	26.91	25.98	23.34
9	Pacific Grove Unified	24.28	22.35	21.38	25.88	24.91
10	Las Lomas Elementary	23.90	22.03	28.91	21.76	0.00
11	Cardiff Elementary	23.08	22.80	23.57	0.00	0.00
12	Larkspur Elementary	22.38	20.37	24.35	21.99	0.00
13	ALL ELEMENTARY SCHOOL DISTRICTS	22.22	19.03	23.69	22.56	2.01
14	Calistoga Joint Unified	22.16	19.94	0.00	0.00	41.00
15	Reed Union Elementary	22.05	21.66	22.25	22.04	0.00
16	Hope Elementary	21.89	20.00	25.56	0.00	0.00
17	Kentfield Elementary	21.17	21.11	22.35	19.50	0.00
18	Mammoth Unified	19.89	19.79	29.29	23.52	15.45
19	Portola Valley Elementary	18.49	20.12	20.37	16.87	0.00
20	Vallecito Union Elementary	17.98	15.33	18.69	19.73	0.00
21	Coast Unified	17.45	20.27	23.17	18.58	15.52
22	Rancho Santa Fe Elementary	16.40	17.21	18.16	15.63	0.00
23	Shoreline Unified	14.31	18.44	17.33	15.75	13.37
24	Plumas Unified	8.06	12.65	13.44	15.07	6.54

STUDENT ENROLLMENT PER CLASSROOM TEACHER

Table 2

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Shoreline Unified	12.16	13.60	11.79	12.87	12.45
2	Rancho Santa Fe Elementary	10.56	11.52	11.02	11.93	12.59
3	St Helena Unified	15.97	17.55	14.51	15.19	14.96
4	Coast Unified	18.90	16.56	14.54	14.78	15.77
5	Portola Valley Elementary	14.43	15.89	14.95	14.83	16.40
6	Kentfield Elementary	15.09	16.16	14.64	15.88	16.52
7	Hillsborough City Elementary	15.29	15.16	14.74	13.94	17.59
8	Vallecito Union Elementary	19.80	20.56	18.40	18.49	18.43
9	Mammoth Unified	18.00	18.05	17.53	17.65	18.44
10	COMPARATIVE GROUP	16.06	17.02	16.18	16.25	18.57
11	Calistoga Joint Unified	19.68	18.36	17.47	16.85	18.65
12	Brisbane Elementary	16.17	18.57	16.36	16.85	18.68
13	Dixie Elementary	18.63	20.55	18.69	18.89	18.94
14	Larkspur Elementary	15.97	18.10	17.80	16.93	19.30
15	Reed Union Elementary	15.07	15.04	15.13	15.83	19.82
16	Lost Hills Union Elementary	16.15	16.34	16.16	17.74	19.83
17	Pacific Grove Unified	16.75	17.84	14.95	17.74	19.99
18	Las Lomas Elementary	15.22	16.10	16.53	14.90	20.19
19	Cardiff Elementary	17.50	18.43	17.04	18.09	20.56
20	Hope Elementary	19.29	20.84	19.56	18.87	22.46
21	Healdsburg Unified	20.92	21.85	20.60	20.81	23.12
22	ALL UNIFIED DISTRICTS	21.10	23.16	20.93	21.39	23.13
23	ALL ELEMENTARY SCHOOL DISTRICTS	20.40	22.12	20.63	20.97	23.44
24	Plumas Unified	18.42	25.46	20.45	18.73	24.57

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Table 3

STUDENT ENROLLMENT PER PUPIL SERVICES AND SPECIAL EDUCATION EMPLOYEE

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Hope Elementary	424.33	204.39	217.78	486.00	0.00
2	Lost Hills Union Elementary	0.00	0.00	0.00	0.00	0.00
3	Portola Valley Elementary	226.00	176.50	184.25	308.75	95.69
4	Hillsborough City Elementary	89.81	120.82	114.19	236.11	127.06
5	St Helena Unified	198.43	229.33	164.76	197.50	175.26
6	Pacific Grove Unified	156.82	253.94	141.00	166.60	183.66
7	Shoreline Unified	202.67	134.78	147.03	193.00	185.00
8	Las Lomas Elementary	219.20	133.65	117.92	0.00	195.04
9	Reed Union Elementary	263.75	298.38	228.04	504.40	207.97
10	Cardiff Elementary	367.50	301.67	230.94	220.29	212.50
11	Coast Unified	215.50	296.28	205.96	188.50	224.41
12	Kentfield Elementary	996.00	333.67	152.73	185.03	245.24
13	Mammoth Unified	603.00	1,197.00	589.00	804.29	282.25
14	ALL UNIFIED DISTRICTS	270.29	241.92	240.57	265.29	284.06
15	COMPARATIVE GROUP	285.33	249.89	202.43	378.45	291.47
16	ALL ELEMENTARY SCHOOL DISTRICTS	367.79	303.59	309.89	357.21	345.01
17	Healdsburg Unified	401.00	187.58	308.71	465.45	353.93
18	Larkspur Elementary	383.33	195.50	167.60	297.67	354.67
19	Vallecito Union Elementary	871.00	664.06	597.74	755.00	473.57
20	Dixie Elementary	346.60	397.50	307.76	374.79	497.78
21	Plumas Unified	247.82	243.70	254.90	324.66	692.75
22	Calistoga Joint Unified	492.00	413.00	434.00	851.00	858.00
23	Brisbane Elementary	582.00	535.45	310.53	955.00	908.33
24	Rancho Santa Fe Elementary	396.00	769.00	377.50	323.72	930.67

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STUDENT ENROLLMENT PER NON-ADMINISTRATIVE CERTIFICATED EMPLOYEE

Table 4

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Shoreline Unified	11.47	11.39	10.92	11.89	11.67
2	Rancho Santa Fe Elementary	10.29	10.88	10.71	11.50	12.42
3	St Helena Unified	14.78	14.55	13.34	14.11	13.79
4	Portola Valley Elementary	13.56	13.86	13.83	14.15	14.00
5	Coast Unified	15.67	14.62	13.58	13.71	14.74
6	Hillsborough City Elementary	13.06	12.84	13.05	13.16	15.45
7	Kentfield Elementary	14.87	14.52	13.36	14.63	15.48
8	Mammoth Unified	17.48	17.53	17.02	17.27	17.31
9	COMPARATIVE GROUP	15.20	15.20	14.99	15.58	17.46
10	Vallecito Union Elementary	19.36	18.47	17.85	18.04	17.74
11	Pacific Grove Unified	15.13	15.76	13.51	16.03	18.03
12	Reed Union Elementary	14.26	14.03	14.19	15.35	18.10
13	Dixie Elementary	17.68	17.92	17.62	17.98	18.25
14	Calistoga Joint Unified	18.92	15.88	16.79	16.52	18.25
15	Las Lomas Elementary	14.23	14.37	14.50	14.90	18.29
16	Brisbane Elementary	15.73	15.31	15.54	16.56	18.30
17	Larkspur Elementary	15.33	16.14	16.09	16.02	18.31
18	Cardiff Elementary	16.70	16.74	15.87	16.72	18.75
19	Lost Hills Union Elementary	16.15	15.44	16.16	17.74	19.83
20	ALL UNIFIED DISTRICTS	19.58	19.26	19.26	19.79	21.39
21	Healdsburg Unified	19.88	18.36	19.32	19.92	21.71
22	ALL ELEMENTARY SCHOOL DISTRICTS	19.33	19.13	19.34	19.81	21.95
23	Hope Elementary	18.45	18.61	17.95	18.17	22.46
24	Plumas Unified	17.14	18.68	18.93	17.71	23.73

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STUDENT ENROLLMENT PER ALL CERTIFICATED EMPLOYEES

RANK	DISTRICT	2008	2007	2008	2009*	2010
1	Shoreline Unified	11.05	11.40	10.09	10.99	10.97
2	Rancho Santa Fe Elementary	10.15	10.87	10.13	10.83	11.84
3	St Helena Unified	13.49	14.89	12.36	13.06	12.66
4	<i>Portola Valley Elementary</i>	12.79	13.21	12.64	13.00	13.47
5	Coast Unified	14.61	14.10	12.32	12.48	13.52
6	Kentfield Elementary	14.03	14.20	12.43	13.62	14.39
7	Hillsborough City Elementary	12.28	12.32	12.06	12.20	14.65
8	Vallecito Union Elementary	18.15	18.23	16.32	16.47	16.02
9	Calistoga Joint Unified	17.26	15.88	15.31	15.06	16.07
10	Mammoth Unified	16.52	16.79	16.01	16.76	16.31
11	COMPARATIVE GROUP	14.37	14.73	13.91	14.48	16.38
12	Pacific Grove Unified	14.26	15.03	12.30	14.82	16.58
13	Reed Union Elementary	13.35	13.37	13.30	14.39	16.84
14	Larkspur Elementary	14.38	15.08	14.63	14.63	16.89
15	Brisbane Elementary	14.92	16.49	14.44	15.13	16.89
16	Dixie Elementary	16.50	17.94	16.33	16.65	17.36
17	Las Lomas Elementary	13.37	13.35	13.51	13.90	17.41
18	Cardiff Elementary	15.64	15.85	14.91	15.67	17.47
19	Lost Hills Union Elementary	15.25	15.02	14.95	16.37	18.24
20	Healdsburg Unified	18.65	18.10	17.80	18.30	19.98
21	ALL UNIFIED DISTRICTS	18.28	19.53	17.94	18.48	20.00
22	ALL ELEMENTARY SCHOOL DISTRICTS	18.19	19.16	18.06	18.54	20.45
23	Hope Elementary	17.68	17.76	16.58	17.20	21.49
24	Plumas Unified	15.58	20.84	17.03	16.27	21.82

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Table 6

STUDENT ENROLLMENT PER PARAPROFESSIONAL CLASSIFIED EMPLOYEE

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Cardiff Elementary	64.47	51.71	52.79	130.03	0.00
2	Vallecito Union Elementary	72.58	85.00	82.81	214.49	0.00
3	Lost Hills Union Elementary	0.00	278.00	0.00	0.00	0.00
4	Larkspur Elementary	191.67	195.50	184.85	86.72	0.00
5	Pacific Grove Unified	66.35	299.29	105.75	689.84	0.00
6	Hope Elementary	75.77	58.25	44.55	110.45	0.00
7	Brisbane Elementary	181.88	113.27	98.33	238.75	0.00
8	Hillsborough City Elementary	102.64	95.46	103.73	282.71	0.00
9	Portola Valley Elementary	18.83	47.70	54.19	70.17	50.07
10	Rancho Santa Fe Elementary	52.80	30.04	78.65	45.08	51.32
11	Plumas Unified	59.52	75.87	82.17	79.74	55.66
12	Dixie Elementary	52.52	66.25	51.00	83.29	57.44
13	Kentfield Elementary	50.30	55.61	44.60	85.80	62.25
14	Calistoga Joint Unified	258.95	91.78	36.17	42.98	84.12
15	Las Lomitas Elementary	114.17	142.00	248.13	240.12	84.56
16	Coast Unified	126.76	128.55	115.15	309.02	88.72
17	Shoreline Unified	108.57	105.18	101.61	195.61	89.52
18	Mammoth Unified	154.62	213.75	125.32	218.22	102.64
19	St Helena Unified	44.24	83.90	64.95	85.22	106.80
20	Reed Union Elementary	107.65	131.43	200.52	271.77	110.92
21	ALL UNIFIED DISTRICTS	111.58	121.60	115.76	167.11	124.61
22	COMPARATIVE GROUP	81.47	77.25	82.01	124.79	139.54
23	ALL ELEMENTARY SCHOOL DISTRI	108.08	111.04	113.92	179.33	146.19
24	Healdsburg Unified	164.79	124.51	144.07	457.14	167.97

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STUDENT ENROLLMENT PER CLERICAL EMPLOYEE

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Rancho Santa Fe Elementary	264.00	192.25	130.17	130.83	0.00
2	Lost Hills Union Elementary	549.00	69.50	149.50	191.00	0.00
3	Kentfield Elementary	105.96	119.17	120.00	136.00	0.00
4	St Helena Unified	86.81	86.00	79.47	79.00	0.00
5	Portola Valley Elementary	66.47	86.10	105.29	105.86	0.00
6	Coast Unified	76.96	69.91	63.33	55.93	61.53
7	Brisbane Elementary	83.14	84.14	84.29	81.86	85.16
8	Shoreline Unified	82.16	79.59	61.85	273.11	99.11
9	Healdsburg Unified	119.11	118.02	130.18	127.05	105.43
10	Plumas Unified	112.64	171.71	132.87	107.92	106.16
11	Reed Union Elementary	92.54	83.64	81.90	111.40	107.34
12	Hope Elementary	244.81	208.04	153.13	139.66	108.04
13	Dixie Elementary	118.70	132.50	122.26	120.25	112.00
14	Vallecito Union Elementary	117.70	137.10	128.23	162.72	127.50
15	ALL UNIFIED DISTRICTS	123.39	120.45	122.69	128.16	132.39
16	Hillsborough City Elementary	128.30	129.55	138.96	143.51	132.63
17	Mammoth Unified	0.00	199.50	159.19	187.67	144.74
18	Pacific Grove Unified	86.25	121.45	87.22	180.94	144.92
19	Cardiff Elementary	153.13	129.29	111.97	156.04	147.12
20	ALL ELEMENTARY SCHOOL DISTRICTS	137.76	138.72	137.23	146.06	160.01
21	COMPARATIVE GROUP	140.06	127.52	123.64	135.10	163.27
22	Las Lomas Elementary	127.44	126.22	145.24	148.92	180.54
23	Calistoga Joint Unified	492.00	196.67	103.33	204.57	252.35
24	Larkspur Elementary	287.50	244.38	165.39	167.54	302.27

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STUDENT ENROLLMENT PER OTHER CLASSIFIED EMPLOYEE

Table 8

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Plumas Unified	43.13	40.78	35.99	47.59	0.00
2	Lost Hills Union Elementary	21.12	31.24	31.47	30.18	0.00
3	Shoreline Unified	22.03	21.65	18.72	32.53	21.51
4	Coast Unified	36.53	34.65	33.33	29.83	30.28
5	Vallecito Union Elementary	47.86	55.19	50.32	51.15	36.83
6	Calistoga Joint Unified	0.00	76.48	40.19	69.07	37.30
7	St Helena Unified	44.81	32.76	40.69	42.07	42.45
8	Rancho Santa Fe Elementary	37.71	46.89	59.92	56.49	47.81
9	Pacific Grove Unified	57.50	41.90	32.05	67.92	49.34
10	Mammoth Unified	36.77	49.46	39.53	46.68	49.96
11	Cardiff Elementary	89.63	75.42	51.32	88.74	57.95
12	ALL UNIFIED DISTRICTS	65.92	64.70	62.08	71.86	65.63
13	Hope Elementary	62.40	50.22	72.06	229.25	68.08
14	Las Lomas Elementary	96.14	77.81	70.06	76.67	70.32
15	ALL ELEMENTARY SCHOOL DISTRI	67.89	66.66	66.58	81.70	71.78
16	Healdsburg Unified	83.54	67.04	70.16	71.01	78.03
17	COMPARATIVE GROUP	64.10	63.30	66.38	82.66	81.22
18	Dixie Elementary	72.21	57.16	63.75	76.75	86.99
19	Brisbane Elementary	48.50	58.90	65.56	86.30	87.90
20	Larkspur Elementary	84.56	94.60	83.80	87.67	92.36
21	Reed Union Elementary	51.21	43.46	56.46	94.67	103.98
22	Portola Valley Elementary	59.47	88.25	115.16	171.53	104.56
23	Hillsborough City Elementary	143.70	131.91	115.08	134.77	106.48
24	Kentfield Elementary	166.00	135.27	126.00	155.43	134.88

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STUDENT ENROLLMENT PER ALL CLASSIFIED EMPLOYEES

Table 9

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Lost Hills Union Elementary	20.33	20.00	26.00	26.05	0.00
2	Shoreline Unified	14.98	14.65	12.59	25.31	14.76
3	Coast Unified	20.72	19.63	18.36	18.30	16.52
4	Calistoga Joint Unified	169.66	34.42	16.07	23.46	23.44
5	Rancho Santa Fe Elementary	20.31	16.72	26.96	21.04	24.75
6	Dixie Elementary	24.20	24.91	23.00	29.98	26.43
7	Mammoth Unified	29.70	33.44	25.28	31.92	27.27
8	Vallecito Union Elementary	23.16	26.90	25.16	32.94	28.58
9	St Helena Unified	17.72	18.49	19.03	20.76	30.38
10	Las Lomas Elementary	37.03	35.95	39.70	41.80	31.66
11	ALL UNIFIED DISTRICTS	31.02	31.27	30.40	36.10	32.45
12	<i>Portola Valley Elementary</i>	<i>11.77</i>	<i>22.77</i>	<i>27.30</i>	<i>33.87</i>	<i>33.86</i>
13	Healdsburg Unified	37.83	31.83	34.63	41.42	35.39
14	Reed Union Elementary	25.24	23.49	28.65	43.07	35.78
15	Plumas Unified	20.47	22.98	21.06	23.35	36.51
16	Pacific Grove Unified	22.70	28.22	19.18	46.09	36.81
17	ALL ELEMENTARY SCHOOL DISTRICTS	32.01	32.03	32.17	40.55	37.01
18	COMPARATIVE GROUP	28.56	27.33	28.30	36.35	39.06
19	Cardiff Elementary	30.12	24.79	21.11	39.42	41.58
20	Hope Elementary	30.02	23.87	23.33	48.60	41.76
21	Kentfield Elementary	28.30	29.62	25.85	39.31	42.59
22	Brisbane Elementary	26.22	26.53	26.82	35.72	43.25
23	Hillsborough City Elementary	40.82	38.80	39.18	55.79	59.06
24	Larkspur Elementary	48.73	50.56	42.76	34.59	70.74

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STUDENT ENROLLMENT PER ADULTS WITH STUDENT CONTACT

Table 10

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Rancho Santa Fe Elementary	8.61	8.24	9.42	9.17	10.00
2	Shoreline Unified	10.38	11.06	9.86	11.21	10.32
3	<i>Portola Valley Elementary</i>	7.88	11.16	11.02	11.77	10.94
4	St Helena Unified	11.08	13.65	11.06	12.10	12.21
5	Kentfield Elementary	11.47	12.07	10.28	12.50	12.40
6	Coast Unified	13.95	13.98	12.15	13.12	12.64
7	Dixie Elementary	13.23	15.09	13.10	14.79	13.85
8	Mammoth Unified	15.70	16.42	14.99	16.00	14.81
9	Calistoga Joint Unified	17.63	14.75	11.47	11.94	15.00
10	Las Lomas Elementary	12.66	13.05	13.70	14.03	15.04
11	Hillsborough City Elementary	11.59	11.80	11.59	12.58	15.45
12	COMPARATIVE GROUP	12.81	13.21	12.87	13.85	15.52
13	Reed Union Elementary	12.59	12.91	13.25	14.53	15.56
14	Plumas Unified	13.31	17.68	15.39	14.49	16.64
15	Vallecito Union Elementary	15.28	16.15	14.68	16.64	17.74
16	Pacific Grove Unified	12.32	15.79	11.98	15.67	18.03
17	ALL UNIFIED DISTRICTS	16.65	18.01	16.51	17.89	18.25
18	Brisbane Elementary	14.48	15.49	13.42	15.49	18.30
19	Larkspur Elementary	14.20	15.27	14.80	13.52	18.31
20	Cardiff Elementary	13.27	13.00	12.20	14.81	18.75
21	ALL ELEMENTARY SCHOOL DISTRI	16.40	17.39	16.53	17.84	19.08
22	Healdsburg Unified	17.74	16.91	17.03	19.09	19.22
23	Lost Hills Union Elementary	16.15	15.44	16.16	17.74	19.83
24	Hope Elementary	14.84	14.28	12.79	15.60	22.46

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STUDENT ENROLLMENT PER SCHOOL LEVEL ADMINISTRATOR

Table 11

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Calistoga Joint Unified	196.80	165.20	173.60	212.75	214.50
2	Vallecito Union Elementary	290.33	283.33	265.00	251.67	221.00
3	St Helena Unified	195.63	245.71	241.25	231.55	253.15
4	Shoreline Unified	202.67	196.33	189.67	193.00	277.50
5	Kentfield Elementary	249.00	245.34	242.31	272.00	283.25
6	Lost Hills Union Elementary	549.00	556.00	598.00	818.57	285.50
7	Coast Unified	251.31	217.17	207.08	170.20	295.74
8	Pacific Grove Unified	246.43	209.50	267.30	294.33	309.17
9	Larkspur Elementary	230.00	209.46	202.74	256.00	309.30
10	Plumas Unified	177.47	257.65	196.23	241.84	316.71
11	Reed Union Elementary	234.44	245.33	258.44	315.25	332.75
12	Portola Valley Elementary	339.00	353.00	388.50	370.50	355.50
13	Dixie Elementary	346.60	349.80	357.00	359.80	358.40
14	Las Lomas Elementary	274.00	284.00	297.75	309.75	361.08
15	COMPARATIVE GROUP	307.88	303.79	292.21	331.01	365.87
16	Healdsburg Unified	343.71	306.22	270.13	310.30	367.04
17	Brisbane Elementary	298.46	302.05	302.56	251.32	368.24
18	Mammoth Unified	301.50	299.25	267.73	563.00	376.33
19	Cardiff Elementary	367.50	362.00	369.50	374.50	382.50
20	ALL UNIFIED DISTRICTS	363.82	353.75	367.91	362.04	435.32
21	ALL ELEMENTARY SCHOOL DISTRI	392.97	387.56	384.53	417.59	478.93
22	Hope Elementary	318.25	291.25	245.00	648.00	497.00
23	Rancho Santa Fe Elementary	792.00	769.00	377.50	348.00	698.00
24	Hillsborough City Elementary	326.59	341.41	334.77	353.88	703.26

* 2009 CBEDS data submission experienced difficulties due to the delayed launch of CALPADs. Due to the delay, some data files used in this section of the report are incomplete or unavailable. Alternative data sources and/or calculations were used where available. As a result, some inconsistencies may appear when reviewing historical information.

STUDENT ENROLLMENT PER DISTRICT LEVEL ADMINISTRATOR

Table 12

RANK	DISTRICT	2006	2007	2008	2009*	2010
1	Dixie Elementary	577.67	583.00	595.00	599.67	0.00
2	Hope Elementary	0.00	0.00	1,960.00	648.00	0.00
3	<i>Portola Valley Elementary</i>	339.00	235.33	245.87	285.00	0.00
4	Las Lomas Elementary	548.00	568.00	595.50	619.50	0.00
5	Calistoga Joint Unified	0.00	0.00	0.00	851.00	360.50
6	Coast Unified	453.68	419.47	400.00	754.00	363.33
7	Rancho Santa Fe Elementary	396.00	384.50	377.50	397.71	398.86
8	St Helena Unified	496.07	573.33	562.92	746.11	402.06
9	Hillsborough City Elementary	293.27	250.17	303.09	319.32	469.57
10	Brisbane Elementary	612.63	620.00	621.05	573.00	545.00
11	Shoreline Unified	608.00	589.00	437.69	579.00	555.00
12	Pacific Grove Unified	1,725.00	558.67	282.00	588.67	618.33
13	Vallecito Union Elementary	0.00	850.00	685.34	755.00	663.00
14	Kentfield Elementary	664.00	667.33	672.00	725.33	726.28
15	Larkspur Elementary	821.43	837.86	785.63	492.31	738.89
16	Cardiff Elementary	367.50	362.00	739.00	749.00	765.00
17	Healdsburg Unified	1,203.00	1,133.00	1,440.67	819.20	792.80
18	ALL ELEMENTARY SCHOOL DISTRICTS	943.58	915.92	952.87	957.35	808.17
19	Reed Union Elementary	1,055.00	1,104.00	1,163.00	840.67	887.33
20	COMPARATIVE GROUP	591.28	541.59	571.81	530.09	950.49
21	ALL UNIFIED DISTRICTS	1,009.74	958.44	940.07	1,209.66	1,073.93
22	Mammoth Unified	0.00	0.00	0.00	0.00	1,129.00
23	Lost Hills Union Elementary	274.50	278.00	299.00	286.50	1,142.00
24	Plumas Unified	681.50	1,373.68	1,249.00	1,185.00	1,910.83

* 2009 CBEDS data submission experienced difficulties due to the delayed launch of CALPADs. Due to the delay, some data files used in this section of the report are incomplete or unavailable. Alternative data sources and/or calculations were used where available. As a result, some inconsistencies may appear when reviewing historical information.

**Comparative Analysis of District Income and Expenditures
for**

**Portola Valley Elementary
School District**

**General Fund
2010-11**

PART IV

EXPENSES

Prepared By:

**School
Services
of California
INC.**

TOTAL CERTIFICATED SALARIES FOR 2010-11

Table 1

RANK	DISTRICT	Certificated Salaries Per ADA	Certificated Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	<i>Portola Valley Elementary</i>	9,793.14	6,129,724.97	52.22%	52.22%
2	St Helena Unified	8,389.47	10,999,606.73	46.47%	46.29%
3	Hillsborough City Elementary	7,890.35	11,624,857.94	57.10%	56.95%
4	Shoreline Unified	7,818.14	4,174,026.26	40.04%	39.19%
5	Las Lomas Elementary	7,124.81	8,601,991.42	52.97%	51.43%
6	Rancho Santa Fe Elementary	7,100.47	4,705,694.57	50.37%	44.48%
7	Pacific Grove Unified	6,624.13	11,586,196.43	49.91%	47.59%
8	Calistoga Joint Unified	6,474.78	5,324,858.41	50.75%	49.81%
9	Kentfield Elementary	6,374.75	6,939,229.03	57.18%	57.18%
10	Coast Unified	6,335.83	4,712,968.06	43.21%	42.82%
11	Reed Union Elementary	6,030.57	7,689,823.46	51.32%	51.15%
12	COMPARATIVE GROUP	5,844.20	129,779,193.82	47.75%	46.74%
13	Larkspur Elementary	5,673.53	7,268,585.33	53.87%	53.87%
14	Mammoth Unified	5,360.84	5,717,925.71	45.17%	45.10%
15	Cardiff Elementary	4,951.63	3,628,309.22	53.06%	52.59%
16	Dixie Elementary	4,934.45	8,590,727.48	48.23%	48.23%
17	Plumas Unified	4,789.63	9,233,116.16	37.09%	35.81%
18	Brisbane Elementary	4,786.23	2,513,104.37	43.06%	43.06%
19	Hope Elementary	4,759.83	4,532,308.65	51.41%	50.89%
20	Vallecito Union Elementary	4,512.12	2,960,900.33	43.00%	42.79%
21	ALL UNIFIED DISTRICTS	4,204.36	16,742,735,609.33	47.41%	46.75%
22	ALL ELEMENTARY SCHOOL DISTRI	3,981.51	4,345,446,331.93	48.23%	47.69%
23	Lost Hills Union Elementary	3,865.62	2,126,903.93	38.00%	37.35%
24	Healdsburg Unified	3,592.50	6,848,060.33	39.79%	37.40%

UNRESTRICTED CERTIFICATED SALARIES FOR 2010-11

1	<i>Portola Valley Elementary</i>	8,040.04	5,032,419.25	52.64%	52.64%
2	St Helena Unified	7,489.50	9,819,633.14	52.40%	52.13%
3	Rancho Santa Fe Elementary	6,324.90	4,191,698.25	49.74%	43.37%
4	Shoreline Unified	6,245.66	3,334,498.08	50.67%	48.99%
5	Las Lomas Elementary	6,126.26	7,396,421.33	58.93%	56.51%
6	Hillsborough City Elementary	5,895.96	8,686,520.91	58.61%	58.41%
7	Pacific Grove Unified	5,668.58	9,914,853.57	55.50%	52.19%
8	Kentfield Elementary	5,651.56	6,152,002.23	61.26%	61.26%
9	Calistoga Joint Unified	5,608.67	4,612,567.09	57.29%	56.31%
10	Coast Unified	5,427.93	4,037,618.04	48.61%	48.03%
11	Larkspur Elementary	5,024.57	6,437,171.55	58.75%	58.75%
12	COMPARATIVE GROUP	4,831.82	107,297,843.13	53.59%	52.09%
13	Mammoth Unified	4,620.06	4,927,798.58	48.02%	47.93%
14	Reed Union Elementary	4,524.75	5,769,690.67	54.59%	54.59%
15	Cardiff Elementary	4,193.14	3,072,520.80	54.85%	54.27%
16	Hope Elementary	4,029.27	3,836,670.14	59.68%	58.87%
17	Plumas Unified	3,762.91	7,253,882.82	45.03%	42.72%
18	Dixie Elementary	3,741.21	6,513,333.86	57.90%	57.90%
19	Vallecito Union Elementary	3,722.58	2,442,792.34	50.65%	50.29%
20	Brisbane Elementary	3,390.10	1,780,038.55	46.48%	46.48%
21	ALL ELEMENTARY SCHOOL DISTRI	3,064.92	3,345,075,058.03	56.43%	55.56%
22	Healdsburg Unified	3,041.09	5,796,963.56	47.84%	43.86%
23	ALL UNIFIED DISTRICTS	3,028.76	12,061,253,407.28	55.15%	54.06%
24	Lost Hills Union Elementary	2,401.21	1,321,167.62	45.47%	44.71%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

CERTIFICATED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2010-11

RANK	DISTRICT	Certificated Non-Mgmt Salaries Per ADA	Certificated Non-Mgmt Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	<i>Portola Valley Elementary</i>	9,013.17	5,641,522.21	48.06%	48.06%
2	St Helena Unified	7,515.44	9,853,639.10	41.63%	41.46%
3	Shoreline Unified	6,993.18	3,733,586.90	35.82%	35.06%
4	Hillsborough City Elementary	6,973.94	10,274,706.33	50.47%	50.34%
5	Las Lomas Elementary	6,522.76	7,875,129.38	48.49%	47.08%
6	Rancho Santa Fe Elementary	6,484.59	4,297,534.37	46.00%	40.62%
7	Pacific Grove Unified	5,883.64	10,291,021.29	44.33%	42.27%
8	Kentfield Elementary	5,801.59	6,315,315.55	52.04%	52.04%
9	Calistoga Joint Unified	5,641.03	4,639,179.66	44.22%	43.40%
10	Coast Unified	5,627.20	4,185,851.86	38.38%	38.03%
11	Reed Union Elementary	5,417.97	6,908,671.16	46.11%	45.96%
12	COMPARATIVE GROUP	5,213.47	115,773,025.10	42.59%	41.89%
13	Larkspur Elementary	4,997.61	6,402,636.66	47.45%	47.45%
14	Mammoth Unified	4,924.26	5,252,262.15	41.49%	41.43%
15	Cardiff Elementary	4,487.90	3,288,505.10	48.09%	47.67%
16	Dixie Elementary	4,349.55	7,572,442.70	42.51%	42.51%
17	Plumas Unified	4,235.65	8,165,185.17	32.80%	31.67%
18	Hope Elementary	4,206.08	4,005,027.53	45.43%	44.97%
19	Brisbane Elementary	4,196.73	2,203,575.69	37.76%	37.76%
20	Vallecito Union Elementary	3,917.93	2,570,981.63	37.34%	37.15%
21	ALL UNIFIED DISTRICTS	3,835.58	15,274,187,789.99	43.25%	42.65%
22	ALL ELEMENTARY SCHOOL DISTRI	3,605.05	3,934,578,563.83	43.67%	43.18%
23	Lost Hills Union Elementary	3,422.49	1,883,090.93	33.64%	33.07%
24	Healdsburg Unified	3,176.29	6,054,681.94	35.18%	33.07%

UNRESTRICTED CERTIFICATED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2010-11

1	<i>Portola Valley Elementary</i>	7,512.64	4,702,312.15	49.19%	49.19%
2	St Helena Unified	6,649.84	8,718,738.05	46.52%	46.29%
3	Rancho Santa Fe Elementary	5,709.02	3,783,538.05	44.90%	39.15%
4	Las Lomas Elementary	5,631.24	6,798,761.25	54.17%	51.94%
5	Shoreline Unified	5,429.13	2,898,558.72	44.05%	42.59%
6	Hillsborough City Elementary	5,080.35	7,484,876.43	50.51%	50.33%
7	Kentfield Elementary	5,078.40	5,528,088.75	55.04%	55.04%
8	Pacific Grove Unified	4,966.21	8,686,351.50	48.62%	45.72%
9	Calistoga Joint Unified	4,791.83	3,940,799.07	48.95%	48.11%
10	Coast Unified	4,728.59	3,517,409.76	42.35%	41.84%
11	Larkspur Elementary	4,420.66	5,663,482.31	51.69%	51.69%
12	COMPARATIVE GROUP	4,244.82	94,262,609.60	47.08%	45.76%
13	Mammoth Unified	4,198.65	4,478,318.33	43.64%	43.56%
14	Reed Union Elementary	3,963.12	5,053,530.19	47.81%	47.81%
15	Cardiff Elementary	3,729.40	2,732,716.68	48.79%	48.27%
16	Hope Elementary	3,540.92	3,371,664.04	52.45%	51.73%
17	Plumas Unified	3,255.53	6,275,788.53	38.96%	36.96%
18	Dixie Elementary	3,226.40	5,617,066.13	49.93%	49.93%
19	Vallecito Union Elementary	3,128.85	2,053,183.64	42.57%	42.27%
20	Brisbane Elementary	2,822.94	1,482,240.71	38.70%	38.70%
21	ALL ELEMENTARY SCHOOL DISTRI	2,746.52	2,997,573,076.00	50.57%	49.78%
22	ALL UNIFIED DISTRICTS	2,735.69	10,894,174,830.25	49.81%	48.83%
23	Healdsburg Unified	2,650.68	5,052,757.22	41.70%	38.23%
24	Lost Hills Union Elementary	2,044.20	1,124,740.24	38.71%	38.06%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2010-11
(Total of Object Codes 1300 and 2300)

Table 3

RANK	DISTRICT	Admin Salary Per ADA	Admin Salary Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Shoreline Unified	1,252.42	668,656.32	6.41%	6.28%
2	Calistoga Joint Unified	1,196.72	984,182.38	9.38%	9.21%
3	Coast Unified	1,103.43	820,799.58	7.53%	7.46%
4	<i>Portola Valley Elementary</i>	1,066.87	667,651.20	5.69%	5.69%
5	Hillsborough City Elementary	1,024.35	1,509,178.13	7.41%	7.39%
6	St Helena Unified	1,005.87	1,318,812.53	5.57%	5.55%
7	Pacific Grove Unified	944.21	1,651,500.88	7.11%	6.78%
8	Las Lomas Elementary	865.65	1,045,128.64	6.44%	6.25%
9	Larkspur Elementary	838.48	1,074,212.75	7.96%	7.96%
10	Vallecito Union Elementary	834.26	547,448.30	7.95%	7.91%
11	COMPARATIVE GROUP	819.09	18,189,142.53	6.69%	6.55%
12	Kentfield Elementary	808.70	880,309.80	7.25%	7.25%
13	Lost Hills Union Elementary	804.29	442,531.03	7.91%	7.77%
14	Reed Union Elementary	763.59	973,684.26	6.50%	6.48%
15	Brisbane Elementary	745.87	391,636.45	6.71%	6.71%
16	Dixie Elementary	737.32	1,283,643.57	7.21%	7.21%
17	Hope Elementary	712.34	678,292.43	7.69%	7.62%
18	Plumas Unified	691.36	1,332,752.50	5.35%	5.17%
19	Rancho Santa Fe Elementary	615.88	408,160.20	4.37%	3.86%
20	Cardiff Elementary	609.61	446,688.24	6.53%	6.47%
21	Mammoth Unified	606.13	646,509.09	5.11%	5.10%
22	Healdsburg Unified	569.20	1,085,015.45	6.30%	5.93%
23	ALL ELEMENTARY SCHOOL DISTRI	478.06	521,753,489.40	5.79%	5.73%
24	ALL UNIFIED DISTRICTS	465.93	1,855,481,749.00	5.25%	5.18%

UNRESTRICTED SITE AND DISTRICT ADMINISTRATOR SALARY EXPENSE FOR 2010-11

1	Shoreline Unified	1,057.29	564,477.36	8.58%	8.29%
2	Calistoga Joint Unified	1,042.55	857,392.45	10.65%	10.47%
3	Coast Unified	1,007.96	749,782.74	9.03%	8.92%
4	St Helena Unified	954.33	1,251,239.99	6.68%	6.64%
5	Pacific Grove Unified	906.09	1,584,827.81	8.87%	8.34%
6	Hillsborough City Elementary	902.01	1,328,925.84	8.97%	8.94%
7	<i>Portola Valley Elementary</i>	814.09	509,555.54	5.33%	5.33%
8	Las Lomas Elementary	736.36	889,026.74	7.08%	6.79%
9	Kentfield Elementary	728.38	792,878.76	7.89%	7.89%
10	Brisbane Elementary	723.53	379,905.61	9.92%	9.92%
11	COMPARATIVE GROUP	718.18	15,948,353.72	7.96%	7.74%
12	Reed Union Elementary	712.62	908,692.44	8.60%	8.60%
13	Vallecito Union Elementary	710.77	466,412.48	9.67%	9.60%
14	Larkspur Elementary	704.27	902,269.24	8.23%	8.23%
15	Lost Hills Union Elementary	649.46	357,340.23	12.30%	12.09%
16	Rancho Santa Fe Elementary	615.88	408,160.20	4.84%	4.22%
17	Cardiff Elementary	609.61	446,688.24	7.97%	7.89%
18	Dixie Elementary	584.12	1,016,934.69	9.04%	9.04%
19	Hope Elementary	578.89	551,218.66	8.57%	8.46%
20	Mammoth Unified	552.58	589,382.07	5.74%	5.73%
21	Plumas Unified	507.38	978,094.29	6.07%	5.76%
22	Healdsburg Unified	485.10	924,703.88	7.63%	7.00%
23	ALL ELEMENTARY SCHOOL DISTRI	391.64	427,442,417.02	7.21%	7.10%
24	ALL UNIFIED DISTRICTS	364.52	1,451,589,428.71	6.64%	6.51%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

TOTAL CLASSIFIED SALARIES FOR 2010-11

RANK	DISTRICT	Classified Salaries Per ADA	Classified Salaries Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Shoreline Unified	3,712.10	1,981,854.27	19.01%	18.61%
2	Portola Valley Elementary	2,702.11	1,691,304.20	14.41%	14.41%
3	St Helena Unified	2,565.85	3,364,138.51	14.21%	14.16%
4	Coast Unified	2,542.63	1,891,359.21	17.34%	17.18%
5	Rancho Santa Fe Elementary	2,461.99	1,631,631.99	17.47%	15.42%
6	Calistoga Joint Unified	2,336.00	1,921,126.97	18.31%	17.97%
7	Pacific Grove Unified	2,129.08	3,723,951.69	16.04%	15.30%
8	Las Lomitas Elementary	2,081.18	2,512,671.28	15.47%	15.02%
9	Plumas Unified	2,055.47	3,962,392.05	15.92%	15.37%
10	Vallecito Union Elementary	1,980.27	1,299,475.19	18.87%	18.78%
11	Dixie Elementary	1,956.80	3,406,728.02	19.12%	19.12%
12	COMPARATIVE GROUP	1,932.14	42,906,068.14	15.79%	15.45%
13	Brisbane Elementary	1,881.01	987,660.45	16.92%	16.92%
14	Reed Union Elementary	1,836.05	2,341,217.12	15.63%	15.57%
15	Hope Elementary	1,774.14	1,689,338.05	19.16%	18.97%
16	Mammoth Unified	1,742.02	1,858,058.95	14.68%	14.66%
17	Hillsborough City Elementary	1,688.62	2,487,850.75	12.22%	12.19%
18	Larkspur Elementary	1,567.94	2,008,755.85	14.89%	14.89%
19	Cardiff Elementary	1,567.01	1,148,227.02	16.79%	16.64%
20	Kentfield Elementary	1,485.26	1,616,783.29	13.32%	13.32%
21	ALL UNIFIED DISTRICTS	1,328.22	5,289,302,595.70	14.98%	14.77%
22	Healdsburg Unified	1,276.56	2,433,391.06	14.14%	13.29%
23	ALL ELEMENTARY SCHOOL DISTRICTS	1,200.33	1,310,050,053.91	14.54%	14.38%
24	Lost Hills Union Elementary	1,162.20	639,456.42	11.42%	11.23%

UNRESTRICTED CLASSIFIED SALARIES FOR 2010-11

1	Rancho Santa Fe Elementary	2,224.59	1,474,303.09	17.49%	15.26%
2	Portola Valley Elementary	1,991.89	1,246,762.46	13.04%	13.04%
3	Coast Unified	1,900.09	1,413,400.03	17.02%	16.81%
4	St Helena Unified	1,835.08	2,406,007.56	12.84%	12.77%
5	Pacific Grove Unified	1,606.89	2,810,602.87	15.73%	14.79%
6	Calistoga Joint Unified	1,543.64	1,269,490.54	15.77%	15.50%
7	Shoreline Unified	1,531.42	817,607.58	12.42%	12.01%
8	Brisbane Elementary	1,392.15	730,974.57	19.09%	19.09%
9	Cardiff Elementary	1,347.84	987,632.20	17.63%	17.44%
10	Las Lomitas Elementary	1,321.60	1,595,613.03	12.71%	12.19%
11	Reed Union Elementary	1,309.22	1,669,444.85	15.80%	15.80%
12	COMPARATIVE GROUP	1,222.83	27,154,803.89	13.56%	13.18%
13	Mammoth Unified	1,218.92	1,300,108.83	12.67%	12.65%
14	Hillsborough City Elementary	1,136.70	1,674,694.26	11.30%	11.26%
15	Larkspur Elementary	1,073.90	1,375,820.00	12.56%	12.56%
16	Vallecito Union Elementary	1,000.84	656,764.38	13.62%	13.52%
17	Kentfield Elementary	986.87	1,074,257.12	10.70%	10.70%
18	Dixie Elementary	926.24	1,612,555.46	14.33%	14.33%
19	Plumas Unified	867.30	1,671,915.76	10.38%	9.85%
20	Healdsburg Unified	804.64	1,533,814.20	12.66%	11.61%
21	Hope Elementary	775.17	738,113.99	11.48%	11.32%
22	ALL UNIFIED DISTRICTS	728.70	2,901,850,765.81	13.27%	13.01%
23	ALL ELEMENTARY SCHOOL DISTRICTS	661.54	722,011,576.23	12.18%	11.99%
24	Lost Hills Union Elementary	621.01	341,683.57	11.76%	11.56%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

CLASSIFIED NON-MANAGEMENT PERSONNEL SALARY EXPENSE FOR 2010-11

RANK	DISTRICT	Classified Non-Mgmt Per ADA	Classified Non-Mgmt Dollars	% of Total Expense	% of Total Expense, Transfers & Other Uses
1	Shoreline Unified	3,284.64	1,753,637.31	16.82%	16.47%
2	Rancho Santa Fe Elementary	2,461.99	1,631,631.99	17.47%	15.42%
3	St Helena Unified	2,434.02	3,191,293.61	13.48%	13.43%
4	Portola Valley Elementary	2,415.41	1,511,855.76	12.88%	12.88%
5	Coast Unified	2,147.82	1,597,675.83	14.65%	14.52%
6	Calistoga Joint Unified	1,973.03	1,622,623.34	15.47%	15.18%
7	Pacific Grove Unified	1,925.36	3,367,625.95	14.51%	13.83%
8	Plumas Unified	1,918.10	3,697,570.54	14.86%	14.34%
9	Las Lomas Elementary	1,817.57	2,194,404.68	13.51%	13.12%
10	Dixie Elementary	1,804.38	3,141,369.23	17.63%	17.63%
11	COMPARATIVE GROUP	1,743.77	38,723,094.33	14.25%	13.95%
12	Vallecito Union Elementary	1,740.21	1,141,945.59	16.59%	16.50%
13	Brisbane Elementary	1,724.63	905,552.68	15.52%	15.52%
14	Reed Union Elementary	1,685.06	2,148,685.16	14.34%	14.29%
15	Hope Elementary	1,615.55	1,538,326.74	17.45%	17.27%
16	Hillsborough City Elementary	1,580.69	2,328,824.23	11.44%	11.41%
17	Mammoth Unified	1,572.47	1,677,213.42	13.25%	13.23%
18	Cardiff Elementary	1,421.14	1,041,342.90	15.23%	15.09%
19	Larkspur Elementary	1,405.38	1,800,491.77	13.34%	13.34%
20	Kentfield Elementary	1,249.72	1,360,386.97	11.21%	11.21%
21	ALL UNIFIED DISTRICTS	1,231.06	4,902,388,666.04	13.88%	13.69%
22	Healdsburg Unified	1,123.57	2,141,754.00	12.44%	11.70%
23	ALL ELEMENTARY SCHOOL DISTRI	1,098.73	1,199,164,332.61	13.31%	13.16%
24	Lost Hills Union Elementary	801.04	440,738.39	7.87%	7.74%

UNRESTRICTED CLASSIFIED NON-MANAGEMENT SALARY EXPENSE FOR 2010-11

1	Rancho Santa Fe Elementary	2,224.59	1,474,303.09	17.49%	15.26%
2	St Helena Unified	1,720.41	2,255,662.66	12.04%	11.98%
3	Portola Valley Elementary	1,705.19	1,067,314.02	11.16%	11.16%
4	Coast Unified	1,591.46	1,183,825.57	14.25%	14.08%
5	Pacific Grove Unified	1,403.17	2,454,277.13	13.74%	12.92%
6	Calistoga Joint Unified	1,317.93	1,083,866.11	13.46%	13.23%
7	Shoreline Unified	1,290.66	689,069.58	10.47%	10.12%
8	Brisbane Elementary	1,235.77	648,866.80	16.94%	16.94%
9	Cardiff Elementary	1,201.98	880,748.08	15.72%	15.56%
10	Reed Union Elementary	1,158.24	1,476,912.89	13.97%	13.97%
11	COMPARATIVE GROUP	1,091.65	24,241,683.70	12.11%	11.77%
12	Mammoth Unified	1,087.75	1,160,207.01	11.31%	11.28%
13	Las Lomas Elementary	1,080.27	1,304,246.37	10.39%	9.96%
14	Hillsborough City Elementary	1,050.30	1,547,412.90	10.44%	10.41%
15	Larkspur Elementary	973.54	1,247,240.00	11.38%	11.38%
16	Vallecito Union Elementary	883.80	579,960.60	12.03%	11.94%
17	Plumas Unified	867.30	1,671,915.76	10.38%	9.85%
18	Dixie Elementary	856.93	1,491,888.50	13.26%	13.26%
19	Kentfield Elementary	831.65	905,291.84	9.01%	9.01%
20	Healdsburg Unified	709.95	1,353,316.66	11.17%	10.24%
21	Hope Elementary	684.63	651,901.43	10.14%	10.00%
22	ALL UNIFIED DISTRICTS	657.25	2,617,339,914.13	11.97%	11.73%
23	ALL ELEMENTARY SCHOOL DISTRI	588.30	642,071,141.24	10.83%	10.66%
24	Lost Hills Union Elementary	328.55	180,770.72	6.22%	6.12%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

TOTAL EMPLOYEE BENEFIT EXPENSE FOR 2010-11

Table 6

RANK	DISTRICT	Employee Benefits Per ADA	Employee Benefits Dollars	% of Total Expense, Transfers & Other Uses	% of Total Salary
1	St Helena Unified	4,089.88	5,362,321.82	22.56%	37.33%
2	Shoreline Unified	4,017.74	2,145,031.93	20.14%	34.85%
3	Portola Valley Elementary	3,284.92	2,056,098.89	17.52%	26.29%
4	Plumas Unified	2,882.25	5,556,198.45	21.55%	42.11%
5	Mammoth Unified	2,826.34	3,014,603.52	23.78%	39.79%
6	Coast Unified	2,527.74	1,880,285.35	17.08%	28.47%
7	Las Lomas Elementary	2,313.61	2,793,293.97	16.70%	25.13%
8	COMPARATIVE GROUP	2,284.50	50,730,763.89	18.27%	29.38%
9	Vallecito Union Elementary	2,233.61	1,465,716.58	21.18%	34.40%
10	Kentfield Elementary	2,220.33	2,416,942.38	19.92%	28.25%
11	Healdsburg Unified	2,167.63	4,131,949.28	22.57%	44.52%
12	Reed Union Elementary	2,118.86	2,701,845.17	17.97%	26.93%
13	Calistoga Joint Unified	2,079.10	1,709,850.75	16.00%	23.60%
14	Brisbane Elementary	2,064.02	1,083,752.63	18.57%	30.96%
15	Rancho Santa Fe Elementary	2,035.04	1,348,683.96	12.75%	21.28%
16	Pacific Grove Unified	1,969.60	3,445,009.44	14.15%	22.50%
17	Hillsborough City Elementary	1,928.59	2,841,393.35	13.92%	20.13%
18	Lost Hills Union Elementary	1,898.84	1,044,759.36	18.35%	37.77%
19	ALL UNIFIED DISTRICTS	1,798.65	7,162,638,770.62	20.00%	32.51%
20	Hope Elementary	1,781.83	1,696,656.96	19.05%	27.27%
21	Larkspur Elementary	1,757.29	2,251,338.22	16.69%	24.27%
22	Dixie Elementary	1,632.98	2,842,973.61	15.96%	23.70%
23	ALL ELEMENTARY SCHOOL DISTRI	1,596.40	1,742,318,460.72	19.12%	30.81%
24	Cardiff Elementary	1,362.21	998,157.16	14.47%	20.90%

UNRESTRICTED EMPLOYEE BENEFIT EXPENSE FOR 2010-11

1	St Helena Unified	3,416.73	4,479,748.28	23.78%	36.64%
2	Portola Valley Elementary	2,823.97	1,767,578.23	18.49%	28.15%
3	Shoreline Unified	2,698.92	1,440,925.90	21.17%	34.70%
4	Mammoth Unified	2,389.07	2,548,203.99	24.78%	40.92%
5	Coast Unified	2,093.66	1,557,393.07	18.53%	28.57%
6	Rancho Santa Fe Elementary	1,893.32	1,254,757.44	12.98%	22.15%
7	Plumas Unified	1,889.41	3,642,273.59	21.45%	40.81%
8	Kentfield Elementary	1,886.38	2,053,416.13	20.45%	28.42%
9	Las Lomas Elementary	1,842.05	2,223,964.08	16.99%	24.73%
10	Healdsburg Unified	1,787.31	3,406,990.91	25.78%	46.48%
11	COMPARATIVE GROUP	1,769.94	39,304,106.09	19.08%	29.23%
12	Calistoga Joint Unified	1,707.43	1,404,192.73	17.14%	23.87%
13	Vallecito Union Elementary	1,705.34	1,119,059.91	23.04%	36.10%
14	Pacific Grove Unified	1,664.49	2,911,345.86	15.33%	22.88%
15	Reed Union Elementary	1,546.99	1,972,625.72	18.66%	26.52%
16	Brisbane Elementary	1,539.34	808,260.80	21.10%	32.19%
17	Larkspur Elementary	1,447.16	1,854,010.06	16.92%	23.73%
18	Hillsborough City Elementary	1,399.88	2,062,439.51	13.87%	19.91%
19	Hope Elementary	1,287.82	1,226,258.72	18.81%	26.80%
20	ALL UNIFIED DISTRICTS	1,207.86	4,809,988,045.96	21.56%	32.15%
21	Cardiff Elementary	1,172.62	859,235.89	15.18%	21.16%
22	Lost Hills Union Elementary	1,170.04	643,765.79	21.78%	38.71%
23	ALL ELEMENTARY SCHOOL DISTRI	1,158.51	1,264,406,084.42	21.00%	31.09%
24	Dixie Elementary	1,054.15	1,835,237.71	16.31%	22.59%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

Table 7

TOTAL HEALTH AND WELFARE BENEFIT EXPENSE FOR 2010-11

(Total of Object Codes 3401, 3402, 3901, and 3902)

RANK	DISTRICT	Health Welfare Per ADA	Health Welfare Dollars	% of Total Expense, Transfers and Other Uses	% of Total Salary
1	St Helene Unified	2,314.94	3,035,170.27	12.77%	21.13%
2	Shoreline Unified	2,253.70	1,203,225.93	11.30%	19.55%
3	Mammoth Unified	1,513.09	1,613,881.00	12.73%	21.30%
4	Plumas Unified	1,468.64	2,831,146.71	10.98%	21.46%
5	Portola Valley Elementary	1,384.75	866,745.60	7.38%	11.08%
6	Kentfield Elementary	1,103.28	1,200,976.07	9.90%	14.04%
7	Coast Unified	1,095.27	814,727.12	7.40%	12.34%
8	COMPARATIVE GROUP	1,008.99	22,406,124.27	8.07%	12.98%
9	Reed Union Elementary	991.38	1,264,151.28	8.41%	12.60%
10	Lost Hills Union Elementary	979.88	539,140.49	9.47%	19.49%
11	Vallecito Union Elementary	961.98	631,261.86	9.12%	14.82%
12	Brisbane Elementary	931.01	488,844.67	8.38%	13.96%
13	Las Lomites Elementary	910.92	1,099,783.66	6.57%	9.89%
14	Healdsburg Unified	887.47	1,691,706.83	9.24%	18.23%
15	ALL UNIFIED DISTRICTS	837.71	3,335,942,695.14	9.31%	15.14%
16	Hope Elementary	819.96	780,770.18	8.77%	12.55%
17	Larkspur Elementary	792.02	1,014,689.96	7.52%	10.94%
18	ALL ELEMENTARY SCHOOL DISTRICTS	774.89	845,723,365.22	9.28%	14.95%
19	Rancho Santa Fe Elementary	703.23	466,052.39	4.41%	7.35%
20	Pacific Grove Unified	649.35	1,135,768.92	4.67%	7.42%
21	Dixie Elementary	638.66	1,111,882.76	6.24%	9.27%
22	Calistoga Joint Unified	543.63	447,085.37	4.18%	6.17%
23	Hillsborough City Elementary	501.71	739,169.45	3.62%	5.24%
24	Cardiff Elementary	404.90	296,689.35	4.30%	6.21%

UNRESTRICTED HEALTH AND WELFARE BENEFIT EXPENSE FOR 2010-11

1	St Helena Unified	1,902.67	2,494,628.99	13.24%	20.40%
2	Shoreline Unified	1,518.68	810,810.55	11.91%	19.53%
3	Mammoth Unified	1,279.82	1,365,070.16	13.28%	21.92%
4	Portola Valley Elementary	1,215.11	760,558.60	7.96%	12.11%
5	Kentfield Elementary	959.52	1,044,480.24	10.40%	14.45%
6	Coast Unified	919.54	684,009.11	8.14%	12.55%
7	Plumas Unified	887.01	1,709,909.25	10.07%	19.16%
8	COMPARATIVE GROUP	769.91	17,097,016.86	8.30%	12.72%
9	Healdsburg Unified	738.52	1,407,783.07	10.65%	19.20%
10	Vallecito Union Elementary	725.24	475,906.95	9.80%	15.35%
11	Las Lomitas Elementary	702.40	848,023.21	6.48%	9.43%
12	Reed Union Elementary	692.33	882,819.71	8.35%	11.87%
13	Brisbane Elementary	686.49	360,457.01	9.41%	14.36%
14	Rancho Santa Fe Elementary	661.76	438,567.49	4.54%	7.74%
15	Larkspur Elementary	642.55	823,202.24	7.51%	10.54%
16	Hope Elementary	611.95	582,695.60	8.94%	12.74%
17	Pacific Grove Unified	594.59	1,039,985.45	5.47%	8.17%
18	ALL ELEMENTARY SCHOOL DISTRICTS	569.25	621,288,931.77	10.32%	15.28%
19	ALL UNIFIED DISTRICTS	567.05	2,258,126,413.15	10.12%	15.09%
20	Lost Hills Union Elementary	566.69	311,796.13	10.55%	18.75%
21	Calistoga Joint Unified	435.13	357,849.07	4.37%	6.08%
22	Dixie Elementary	389.81	678,655.45	6.03%	8.35%
23	Cardiff Elementary	356.82	261,457.70	4.62%	6.44%
24	Hillsborough City Elementary	352.21	518,909.48	3.49%	5.01%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

OTHER POST-EMPLOYMENT BENEFITS EXPENSE FOR 2010-11
 (Total of Object Codes 3701, 3702, 3751 and 3752)

Table 8

RANK	DISTRICT	OPEB Per ADA	Other Post- Employment Benefits Dollars	% of Total Expense, Transfers and Other Uses	% of Total Salary
1	Healdsburg Unified	589.08	1,122,912.93	6.13%	12.10%
2	Vallecito Union Elementary	346.88	227,627.18	3.29%	5.34%
3	Calistoga Joint Unified	335.06	275,550.73	2.58%	3.80%
4	Mammoth Unified	318.08	339,271.64	2.68%	4.48%
5	Plumas Unified	282.31	544,212.53	2.11%	4.12%
6	Lost Hills Union Elementary	231.70	127,482.66	2.24%	4.61%
7	St Helena Unified	194.87	255,492.16	1.08%	1.78%
8	Hope Elementary	176.89	168,438.80	1.89%	2.71%
9	COMPARATIVE GROUP	176.23	3,913,419.48	1.41%	2.27%
10	Las Lomas Elementary	172.36	208,089.86	1.24%	1.87%
11	ALL UNIFIED DISTRICTS	166.22	661,917,148.69	1.85%	3.00%
12	Shoreline Unified	164.79	87,981.61	0.83%	1.43%
13	Portola Valley Elementary	141.80	88,757.73	0.76%	1.13%
14	Brisbane Elementary	141.17	74,125.40	1.27%	2.12%
15	ALL ELEMENTARY SCHOOL DISTRICTS	87.71	95,731,389.87	1.05%	1.69%
16	Hillsborough City Elementary	76.17	112,226.58	0.55%	0.80%
17	Rancho Santa Fe Elementary	75.86	50,274.90	0.48%	0.79%
18	Kentfield Elementary	67.78	73,780.01	0.61%	0.86%
19	Reed Union Elementary	58.05	74,026.93	0.49%	0.74%
20	Cardiff Elementary	54.13	39,662.00	0.57%	0.83%
21	Dixie Elementary	52.36	91,161.00	0.51%	0.76%
22	Larkspur Elementary	32.08	41,102.56	0.30%	0.44%
23	Pacific Grove Unified	0.00	0.00	0.00%	0.00%
24	Coast Unified	0.00	0.00	0.00%	0.00%

UNRESTRICTED OTHER POST-EMPLOYMENT BENEFITS EXPENSE FOR 2010-11

1	Healdsburg Unified	516.21	984,006.51	5.37%	10.60%
2	Vallecito Union Elementary	346.88	227,627.18	3.29%	5.34%
3	Calistoga Joint Unified	330.13	271,500.73	2.54%	3.75%
4	Mammoth Unified	318.08	339,271.64	2.68%	4.48%
5	Plumas Unified	282.31	544,212.53	2.11%	4.12%
6	St Helena Unified	194.87	255,492.16	1.08%	1.78%
7	Lost Hills Union Elementary	182.48	100,403.48	1.76%	3.63%
8	Las Lomas Elementary	172.36	208,089.86	1.24%	1.87%
9	Shoreline Unified	164.79	87,981.61	0.83%	1.43%
10	COMPARATIVE GROUP	163.31	3,626,553.32	1.31%	2.10%
11	Portola Valley Elementary	141.80	88,757.73	0.76%	1.13%
12	Brisbane Elementary	141.17	74,125.40	1.27%	2.12%
13	ALL UNIFIED DISTRICTS	113.84	453,332,104.06	1.27%	2.06%
14	Hope Elementary	113.83	108,390.00	1.22%	1.74%
15	Rancho Santa Fe Elementary	75.86	50,274.90	0.48%	0.79%
16	ALL ELEMENTARY SCHOOL DISTRICTS	75.39	82,285,127.95	0.90%	1.45%
17	Kentfield Elementary	61.66	67,116.69	0.55%	0.78%
18	Hillsborough City Elementary	61.43	90,505.14	0.44%	0.64%
19	Reed Union Elementary	58.05	74,026.93	0.49%	0.74%
20	Cardiff Elementary	54.13	39,662.00	0.57%	0.83%
21	Dixie Elementary	36.05	62,764.00	0.35%	0.52%
22	Larkspur Elementary	32.08	41,102.56	0.30%	0.44%
23	Pacific Grove Unified	0.00	0.00	0.00%	0.00%
24	Coast Unified	0.00	0.00	0.00%	0.00%

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.

ALL PERSONNEL SALARY AND BENEFIT EXPENSES FOR 2010-11

RANK	DISTRICT	% of Total Expense	% of Total Expense, Transfers and Other Uses	Personnel Salary & Benefits per ADA	Personnel Salary & Benefits Dollars
1	Kentfield Elementary	90.42%	90.42%	10,080.34	10,972,954.70
2	Hope Elementary	89.81%	88.91%	8,315.80	7,918,303.66
3	Las Lomas Elementary	85.64%	83.15%	11,519.60	13,907,956.67
4	Larkspur Elementary	85.45%	85.45%	8,998.77	11,528,679.40
5	Calistoga Joint Unified	85.36%	83.78%	10,889.88	8,955,836.13
6	Reed Union Elementary	84.98%	84.70%	9,985.48	12,732,685.75
7	Cardiff Elementary	84.45%	83.71%	7,880.85	5,774,693.40
8	Portola Valley Elementary	84.14%	84.14%	15,780.18	9,877,128.06
9	Mammoth Unified	83.66%	83.53%	9,929.20	10,590,588.18
10	St Helena Unified	83.34%	83.01%	15,045.20	19,726,067.06
11	Dixie Elementary	83.31%	83.31%	8,524.23	14,840,429.11
12	Hillsborough City Elementary	83.27%	83.06%	11,507.57	16,954,102.04
13	Vallecito Union Elementary	83.17%	82.75%	8,726.01	5,726,092.10
14	ALL UNIFIED DISTRICTS	82.67%	81.52%	7,331.23	29,194,676,975.65
15	Rancho Santa Fe Elementary	82.28%	72.66%	11,597.50	7,686,010.52
16	COMPARATIVE GROUP	82.20%	80.46%	10,060.83	223,416,025.85
17	ALL ELEMENTARY SCHOOL DISTRICTS	82.10%	81.19%	6,778.24	7,397,814,846.56
18	Pacific Grove Unified	80.79%	77.04%	10,722.81	18,755,157.56
19	Shoreline Unified	79.63%	77.94%	15,547.98	8,300,912.46
20	Brisbane Elementary	78.55%	78.55%	8,731.25	4,584,517.45
21	Healdsburg Unified	77.94%	73.26%	7,036.69	13,413,400.67
22	Coast Unified	77.79%	77.09%	11,406.20	8,484,612.62
23	Plumas Unified	75.34%	72.73%	9,727.35	18,751,706.66
24	Lost Hills Union Elementary	68.09%	66.92%	6,926.66	3,811,119.71

UNRESTRICTED PERSONNEL SALARY AND BENEFIT EXPENSES FOR 2010-11

1	Kentfield Elementary	92.40%	92.40%	8,524.80	9,279,675.48
2	Calistoga Joint Unified	90.51%	88.94%	8,859.74	7,286,250.36
3	ALL UNIFIED DISTRICTS	90.41%	88.62%	4,965.32	19,773,092,219.05
4	Hope Elementary	90.24%	89.00%	6,092.25	5,801,042.85
5	ALL ELEMENTARY SCHOOL DISTRICTS	89.94%	88.55%	4,884.97	5,331,492,718.68
6	Las Lomas Elementary	89.36%	85.69%	9,289.92	11,215,998.44
7	St Helena Unified	89.14%	88.69%	12,741.31	16,705,388.98
8	Reed Union Elementary	89.05%	89.05%	7,380.96	9,411,761.24
9	Healdsburg Unified	88.62%	81.25%	5,633.05	10,737,768.67
10	Dixie Elementary	88.55%	88.55%	5,721.60	9,961,127.03
11	Larkspur Elementary	88.23%	88.23%	7,545.62	9,867,001.61
12	Cardiff Elementary	87.83%	86.89%	6,713.60	4,919,388.89
13	Pacific Grove Unified	87.53%	82.31%	8,939.96	15,636,802.30
14	Vallecito Union Elementary	87.47%	86.84%	6,428.76	4,218,616.63
15	COMPARATIVE GROUP	86.78%	64.36%	7,824.59	173,756,753.11
16	Brisbane Elementary	86.67%	86.67%	6,321.58	3,319,273.92
17	Mammoth Unified	85.53%	85.36%	8,228.04	8,776,111.40
18	Shoreline Unified	84.99%	82.18%	10,476.00	5,593,031.56
19	Coast Unified	84.37%	83.37%	9,421.68	7,008,411.14
20	Portola Valley Elementary	84.17%	84.17%	12,855.89	8,046,759.94
21	Hillsborough City Elementary	83.83%	83.54%	8,432.54	12,423,654.68
22	Rancho Santa Fe Elementary	82.13%	71.61%	10,442.80	6,920,758.78
23	Lost Hills Union Elementary	79.39%	78.05%	4,192.25	2,306,616.98
24	Plumas Unified	78.02%	74.02%	6,519.62	12,568,072.17

Due to inconsistencies in reporting charter school ADA and financial information, statewide average amounts per ADA may be impacted.