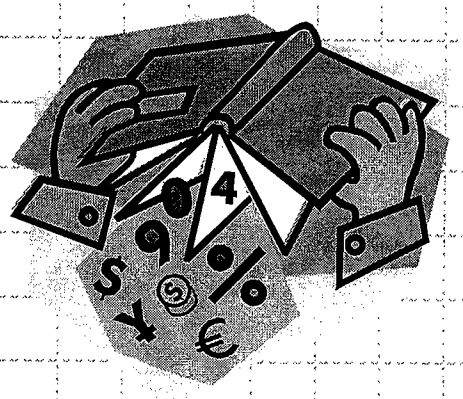
Western Placer Unified School District
Board Budget Workshop



April 14, 2009

Agenda

- Recap November 2007 Budget Workshop
- Budget Funding Model
- Budget Update
- Staffing Comparison
- Salary Comparison

Budget Funding Model

- Review Baseline Budget and Assumptions
- Go through Interactive Funding Model
  - Adjust ADA
  - Adjust COLA/deficit
  - Adjust Property Taxes
  - Adjust Horizon ADA
  - Review effects of above on District funding

New Funding Model

per EC § 47663 (along with § 47635 and 42238)	2008-09 Budget (P-1 Revised)	2009-10 Projected	2010-11 Projected	2011-12 Projected	2011-12 Projected
Charter school (Horizon) ADA	3,003	3,003	3,003	3,003	3,003
Resident Charter student ADA	343	343	343	343	343
Non-resident charter student ADA	2,660	2,660	2,660	2,660	2,660
***Estimate**: Statewide average BRL - unified* [2]	*$5,765*	$5,462	$5,462	$5,462	$5,462
70% calculation paid to sponsoring district	**70%**	**70%**	**70%**	**70%**	**70%**
Total Property taxes paid to WPUSD [4]	$40,002,801	$38,002,661	$38,762,714	$39,537,968	$40,328,728
less: Revenue Limit calculation	$35,171,770	$33,987,126	$35,210,663	$36,407,825	$37,645,691
Excess property taxes above calculated RL	$4,831,031	$4,015,535	$3,552,051	$3,130,143	$2,683,036
In-lieu property tax transfer [3]	$13,036,181	$12,220,753	$12,167,986	$12,128,425	$12,086,119
Pro-rata percent	***37.06%***	***32.86%***	***29.19%***	***25.81%***	***22.20%***
Estimated Baseline State revenue to receive	***$3,978,033***	***$3,341,978***	***$2,969,059***	***$2,624,932***	***$2,257,865***
Change from Baseline	***$0***	***$0***	***($0)***	***($0)***	***($0)***
ADA Change Effect on Revenue Limit	***$0***	***$0***	***$0***		
COLA Effect on Revenue Limit		***$0***	***$0***		
Net Impact of Individual Change	***$0***	***$0***	***($0)***		
Assumptions:					
WPUSD ADA	*6,212*	*6335*	*6563*	*6787*	*7017*
student growth rate	*5.5%*	*2.0%*	*3.6%*	*3.4%*	*3.4%*
property tax growth rate [4]	*-1.0%*	*-5.0%*	*2.0%*	*2.0%*	*2.0%*
State funded RL COLA (Change)	*-2.7%*	*-5.3%*	*0.0%*	*0.0%*	*0.0%*
Change in Out-of-District Horizon ADA		*0.0%*	*0.0%*	*0.0%*	*0.0%*

What Happens to the New Money?

	One-time	2008-09	Projected 2009-10	Projected 2010-11	Projected 2011-12
Sources:					
Prior year apportionment [1]	$14,607,775				
Current year apportionment adjustment - est [2]		$3,978,033	$3,341,978	$2,969,059	$2,624,932
Additional revenue from interest on reserves [5]			$452,000	$363,080	$351,080
		$3,978,033	$3,793,978	$3,332,139	$2,976,012
Reserves to be provided:					
Reserve for Economic Uncertainties to 5% (Additional)	$709,000				
Transfer to Special Reserve Fund to cover Retiree Benefits	$2,300,000				
Charter Supplement Reserve [3]	$3,978,000				
Computer Replacement Reserve - 2 years	$600,000				
Wetlands property reserve fund; per agreement	$750,000				
Reserve for staffing fluctuations during growth	$140,000				
Reserve for funding opening of new school - 3 years' set aside	$900,000				
Standing additional reserves	$9,377,000				
One-time uses of monies:					
Cover 2008-09 mid-year reductions and loss of COLA [4]	$2,953,000		*$5,071,000* [7]		
Cover 2009-10 mid-year reductions and loss of COLA [4]		$2,118,000			
Cover half of prior years' RL reductions and loss of COLA [4]			$2,535,500	cuts to have been made [4]	
One-time salary improvements [6]					
Additional five buses over 10 years	$650,000				
Food Services vehicles to replace personal vehicles	$60,000				
On-going changes to budget:					
Additional Special Education shortfall		$900,000	$500,000	$400,000	$400,000
On-going salary improvements/reclassifications [6]					
Distinct "Charter Supplement" budget:					
Computer replacement					
New School set aside annual funding					
Add back certain 2008-09 budget reductions:					
Office Clerical at school sites					
Increase Kindergarten aide time					
Supplant City cuts as needed:					
School Resource Officer					
Library Media Teacher - part-time					
Staffing adjustments/State mandates/Reorg	$0				
Subtotal, Distinct "Charter Supp" budget:		*$0*	*$0*	*$0*	*$0*
Remaining funds to prioritize	$1,567,775	$960,033	$758,478	$2,932,139	$2,576,012
Note - above assumes budget cuts to current operations of:				***($2,535,500)***	***($5,071,000)***

Budget Update

- Assumptions
- Categorical Flexibility
- Special Education Changes

Revenue Assumptions

	2008/09	2009/10	2010/11	2011/12
REVENUES				
Revenue Limit Sources:				
Projected Increase in Enrollment - cohort method	259	212	235	235
Projected Enrollment (est. CBEDS)	6,392	6,604	6,839	7,074
Projected ADA Funded	6,136	6,340	6,565	6,791
Enrollment vs ADA Factor	96%	96%	96%	96%
Percent Increase in Students	4.2%	3.3%	3.6%	3.4%
ADA used for Revenue Limit	**6,132**	**6,335**	**6,561**	**6,786**
State COLA	5.66%	5.02%	0.70%	2.30%
State Deficit	-7.844%	-13.094%	-13.094%	-13.094%
Deficit Factor	0.92156	0.86906	0.86906	0.86906
Prior Year Revenue Limit (before deficit)	$5,777.19	$6,112.07	$6,421.07	$6,462.07
COLA Applied	**$329.00**	**$309.00**	**$40.00**	**$130.00**
Deficit Applied	**(478.97)**	**(840.77)**	**(846.01)**	**(863.17)**
Equalization	$0.00	$0.00	$1.00	$2.00
Funded Revenue Limit per ADA	$5,627.22	$5,580.30	$5,616.06	$5,730.90
Federal Revenue				
Average funding increased by Statutory COLA	0.000%	0.000%	0.000%	0.000%
State Revenue				
Average funding increased by State Categorical COLA	-6.50%	-15.00%	2.70%	2.70%
Lottery-Unrestricted (RS 1100)	$115.00	$109.50	$109.50	$109.50
Lottery-Restricted (RS 6300)	$16.50	$11.50	$11.50	$11.50

Expenditure Assumptions

Certificated Salaries				
New Hires FTE - growth, replacement	13.0 FTE	3.2 FTE	7.5 FTE	7.5 FTE
Reductions in Force	(12.0) FTE	0	unknown	unknown
Program (music, PE, Special Ed)	(1.7) FTE	0 FTE	0 FTE	0 FTE
New Hires Admin FTE	0 FTE	0 FTE	0 FTE	0 FTE
Estimated Retirements/resignations	(4.0) FTE	(3.0) FTE	(3.0) FTE	(3.0) FTE
Staffing Ratio K	25:1	25:1	25:1	25:2
Staffing Ratio 1-3	20:1	20:1	20:1	20:2
Staffing Ratio 4-5	31:1	31:1	31:1	31:2
Staffing Ratio 6-8	25:1	25:1	25:1	25:2
Staffing Ratio 9-12	28:1	28:1	28:1	28:2
Step/Column	1.50%	1.50%	1.50%	1.50%
Average teacher salary/benefits	$79,640	$80,252	$81,874	$81,874
Expenditures for Extra Duty (xx20)	$459,755		$0	$0
Substitutes (xx10)	$345,373		$0	$0
Classified Salaries				
Additional Classified Staff - DO	0.0 FTE	2.0 FTE	0.0 FTE	0.0 FTE
Additional Classified Staff - new school site	0.0 FTE	0.0 FTE	0.0 FTE	0.0 FTE
Reductions in staffing	$682,000	0		
Step/Column	1.7%	1.7%	1.7%	1.7%
Expenditures for OT/Subs	$212,400		$0	$0
Benefits				
Health & welfare benefits remain the same for all except WPTA whose cap increases $___. Statutory benefits are projected to remain relatively stable at: STRS (8.25%), PERS (9.306%), OASDI (6.2%), Medicare (1.45%), Unemployment (0.05%), and PERS Reduction (3.120%). Workers' Comp (1.91%)				
Site Allocations -				
Per Elementary Student	$47.00	$47.00	$47.00	$47.00
Per Middle School Student	$58.50	$58.50	$58.50	$58.50
Per High School Student	$83.75	$83.75	$83.75	$83.75
Lottery per Teacher, with carryover	$500.00	$500.00	$500.00	$500.00
Services & Operating Expenses				
Estimate/California CPI	1.9%	0.8%	1.9%	2.3%
Twelve Bridges Library Contribution	$109,000	$112,615	$116,622	$120,630
Indirect Cost Rate	5.77%	6.63%	n/a	n/a

Categorical Flexibility

Flex to Sweep Ending Balance as of June 30, 2008	Tier I -- NOT Subject to Cuts or Flexibility	Tier II -- Subject to Cuts, but No Flexibility	Tier III -- Subject to Cuts WITH Flexibility	Resource Code	Program	Comments
			x	0000	Advanced Placement Grant	
			x	0000	Child Oral Health Assessments	
		x		0000	Pupil Testing (STAR, CAHSEE, CELDT, etc.)	May receive minimal alloc. in 08-09 and 09-10
			x	0000	Supplemental Hourly Programs	Inc. Core, Grade 2-6, CAHSEE, and Grade 2-6
	x			1100	State Lottery	Excluded from flexibility
	x			1300	K-3 Class Size Reduction	Relaxes penalties for exceeding 20:44
	x			3010-5810	Federal Resources	Excluded from flexibility
*	x			5310	Child Nutrition	*Allowed if federal requirements are met
	x			6010	After School Education and Safety	Excluded from flexibility
	x			6040 et al	Child Development	
			x	6205	Deferred Maintenance	
x			x	6258	Physical Education Teacher Recruitment Grants	
x			x	6285	Community Based English Tutoring (CBET)	16k S&B
x		x		6286	English Language Acquisition Program	11k S&B
	x			6300	Lottery Instructional Materials -- Proposition 20	Excluded from flexibility
			x	6390	Adult Education	Exc. funding for CalWORKS eligible students
x			x	6405	School Safety Block Grants (Carl Washington)	45k S&B
	x			65xx/6360	Special Education	Excluded from flexibility
	x			6660	Tobacco Use Prevention Education (TUPE)	Excl. from flexibility, incl. 6660, 6670, and 6680
x			x	6760	Arts and Music Block Grant	
x				6761	Arts, Music and Physical Education	One-time grant funds provided in 2006-07
x		x		7010	Ag Voc Ed Programs	
x				7026	Instructional Gardens	one-time grant funds provided in 2006-07
			x	7055	CAHSEE Intervention Grants	
				7056	CAHSEE Supplemental Instructional Materials	One-time grant funds provided in 2006-07
x			x	7080	Counselors, Grades 7-12	
	x			7091	Economic Impact Aid (LEP and SCE)	Excluded from flexibility and includes 7091
x			x	7140	Gifted and Talented Education (GATE)	
			x	7156	Instructional Materials Fund	remains, deadline for adoption of new
				7157	English Learners Instructional Materials	One-time funds provided in 2006-07
	x			7230	Pupil Transportation	
x			x	7271	PAR	
x			x	7294	Math & Reading Training (SB 472)	
x			x	7390	Pupil Retention Block Grant	44k S&B
x			x	7393	Professional Development Block Grant	
			x	7394	Targeted Instructional Improvement Block Grant	
x			x	7395	School and Library Improvement Block Grant	78k S&B
x				7396-97	District and Site Discretionary Block Grant	One-time grant funds provided in 2006-07
x				7398	Education Technology and Instructional Materials	One-time grant funds provided in 2006-07
*				8100	Routine Restricted Maintenance	based on status of bonds

Encroachment Changes

Program	Resource		2007-08	Adopted Budget	Second Interim Contribution	Increase
PL94-142	3310	*	$438,195	$273,457	$582,757	$144,562
PPPIP	3315	*	$0	$6,288	$47,515	$47,515
PPPIP	3320	*	$40,325	$0	$50,969	$10,644
Special Education	6500	*	$1,499,903	$1,410,913	$2,005,786	$505,883
Workability	6520	*	$10,451	$23,698	$25,725	$15,274
Transportation	7230		$436,156	$447,364	$807,227	$371,071
Special Ed Transp.	7240	*	$69,471	$154,281	$122,735	$53,264
Maintenance	8100/8150		$1,314,356	$1,353,850	$1,754,768	$440,412
Total Contribution to Restr Programs			$3,808,857	$3,669,851	$5,397,482	$1,588,625
Special Ed Billback						
Program	0000	*	$1,095,179	$764,000	$1,300,000	$204,821
Transportation	0000	*	$352,900	$420,000	$420,000	$67,100
			$1,448,079	$1,184,000	$1,720,000	$271,921
* Total Special Ed contribution + billback ("encroachment")			$3,506,424	$3,052,637	$4,555,487	$1,049,063

Staffing Comparison

Educational Services

	Asst. Supt	Director	Coor./P.S.	Asst/Sec	Clerk	Total
WPUSD 6338	1	0	1	1.5	0	3.5
County Average	1.06	0.55	0.67	2.05	0.00	4.33
Difference	-0.06	-0.55	0.33	-0.55	0.00	-0.83

Special Education

	Director	Prog Spec.	Asst/Sec	Clerk	Total
WPUSD 6338	1	1	1	0.5	3.5
County Average	1.06	0.47	1.06	0.50	3.10
Difference	-0.06	0.53	-0.06	0.00	0.40

Technology

	Dir.	Sys Adm	Net Adm	Data	Tech	Cal Pads	Asst/Sec	Total
WPUSD 6338	1	0	1	1	1.5	0	0	4.5
County Average	0.57	0.34	0.65	0.76	3.96	0.33	0.26	6.86
Difference	0.43	-0.34	0.35	0.24	-2.46	-0.33	-0.26	-2.36

Personnel

	Asst. Supt	Director	Asst/Sec	Clrk/Tech	Total
WPUSD 6338	1	0	0	2	3
County Average	0.89	0.37	0.87	1.41	3.54
Difference	0.11	-0.37	-0.87	0.59	-0.54

Business

	Asst. Supt	Direct/Mgr	Budgt Tec Account	Acct Pay Acct Clrk	Payroll	Clerk	Asst/ Sec	Total
WPUSD 6338	1	1	0	3	2	0	0	7
County Average	1.06	0.93	1.18	2.03	2.40	0.04	0.83	8.48
Difference	-0.06	0.07	-1.18	0.97	-0.40	-0.04	-0.83	-1.48

Certificated Salary Comparison

CURRENT CERTIFICATED SALARY AND BENEFIT COMPARISON
RANK BY DISTRICT
2008 - 2009

	BA+30 STEP I	BA+45 STEP 5	BA+60 STEP 10	BA+75 STEP 16	TOP SALARY	BENEFITS CAP	Overall Rank
	Tahoe Truckee $45,903	Roseville City $52,921	Roseville H.S. $64,676	**Western Placer $75,792**	Tahoe Truckee $90,574	**Western Placer $10,763**	
	Roseville H.S. $43,048	Rocklin Unified $50,483	Tahoe Truckee $63,634	Tahoe Truckee $74,443	Roseville H.S. $84,710	Dry Creek $8,772	
	Western Placer $42,089	Tahoe Truckee $50,290	**Western Placer $63,255**	Roseville H.S. $74,419	**Western Placer $83,181**	Placer Union H.S. $8,572	
	Roseville City $41,802	Roseville H.S. $50,168	Dry Creek $62,017	Dry Creek $73,878	Dry Creek $82,969	Tahoe Truckee $8,500	
	Rocklin Unified $41,636	**Western Placer $49,688**	Rocklin Unified $61,828	Eureka $72,602	Roseville City $81,791	Roseville H.S. $7,428	
	Eureka $39,906	Eureka $48,552	Eureka $61,433	Placer Union H.S. $68,044	Rocklin Unified $80,856	Roseville City $7,187	
	Placer Union H.S. Dist $39,417	Placer Union H.S. $47,128	Roseville City $60,852	Rocklin Unified N/A	Placer Union H.S. $80,082	Rocklin Unified $6,660	
	Dry Creek $37,223	Dry Creek $46,945	Placer Union H.S. $58,204	Roseville City N/A	Eureka $78,527	Eureka $6,500	
Rank	3	5	3	1	3	1	**2.67**
Possible	8	8	8	8	8	8	**8.00**
					certificated salary comp		66.67%

Certificated Salary Comparison

Including H&W Benefits

CURRENT CERTIFICATED SALARY AND BENEFIT COMPARISON
RANK BY DISTRICT, Including Benefits
2008 - 2009

	BA+30 STEP I	BA+45 STEP 5	BA+60 STEP 10	BA+75 STEP 16	TOP SALARY	BENEFITS CAP	Overall Rank
	Tahoe Truckee $54,403	**Western Placer $60,451**	**Western Placer $74,018**	**Western Placer $86,555**	Tahoe Truckee $99,074	**Western Placer $10,763**	
	Western Placer $52,852	Roseville City $60,108	Tahoe Truckee $72,134	Tahoe Truckee $82,943	**Western Placer $93,944**	Dry Creek $8,772	
	Roseville H.S. $50,476	Tahoe Truckee $58,790	Roseville H.S. $72,104	Dry Creek $82,650	Roseville H.S. $92,138	Placer Union H.S. $8,572	
	Roseville City $48,989	Roseville H.S. $57,596	Dry Creek $70,789	Roseville H.S. $81,847	Dry Creek $91,741	Tahoe Truckee $8,500	
	Rocklin Unified $48,296	Rocklin Unified $57,143	Rocklin Unified $68,488	Eureka $79,102	Roseville City $88,978	Roseville H.S. $7,428	
	Placer Union H.S. Dist $47,989	Dry Creek $55,717	Roseville City $68,039	Placer Union H.S. $76,616	Placer Union H.S. $88,654	Roseville City $7,187	
	Eureka $46,406	Placer Union H.S. $55,700	Eureka $67,933	Rocklin Unified N/A	Rocklin Unified $87,516	Rocklin Unified $6,660	
	Dry Creek $45,995	Eureka $55,052	Placer Union H.S. $66,776	Roseville City N/A	Eureka $85,027	Eureka $6,500	
Rank	2	1	1	1	2		1.40
Possible	8	8	8	8	8		8.00
						percentile ranking	82.50%

Classified Salary Comparison

	Dry Creek Joint Elem SD	Eureka School District 07-08	Placer Union High SD* 07-08	Rocklin Unified* 08-09	Roseville City SD* 07-08	Roseville Joint SD* 07-08	Tahoe Truckee Unified* Proposed 9%	Western Placer Unified*	Rank	Possible
School Sec 1	16.16 - 19.64 (5 Steps)	16.40 - 19.99 (7 Steps)	14.96 - 18.19 (5 Steps)	15.99 - 20.39 (6 Steps)	14.74 - 18.37 (5 Steps)	15.39 - 19.56 (6 Steps)	18.13 - 25.80 (10 Steps)	16.85 - 20.44 (5 Steps)	2	8
School Sec 2	N/A	N/A	16.08 - 19.56 (5 Steps)	16.17 - 21.44 (6 Steps)	N/A	N/A	N/A	17.28 - 20.94 (5 Steps)	2	3
School Office Clerk 1	13.93 - 16.93 (5 Steps)	13.85 - 16.88 (7 Steps)	N/A	14.85 - 18.95 (6 Steps)	N/A	N/A	N/A	14.27 - 17.28 (5 Steps)	2	4
School Office Clerk 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15.33 - 18.58 (5 Steps)		
School Office Clerk 3	14.64 - 17.79 (5 Steps)	N/A	N/A	N/A	N/A	N/A	N/A	16.09 - 19.48 (5 Steps)	1	2
Attendance Clerk	N/A	N/A	15.30 - 18.60 (5 Steps)	14.85 - 18.95 (6 Steps)	14.03 - 17.49 (5 Steps)	13.05 - 16.49 (6 Steps)	17.70 - 25.16 (10 Steps)	15.33 - 18.58 (5 Steps)	4	6
Inst. Aide - Sp Ed	12.94 - 15.72 (5 Steps)	11.99 - 14.54 (7 Steps)	14.36 - 17.34 (5 Steps)	14.51 - 18.53 (6 Steps)	13.00 - 16.21 (5 Steps)	13.63 - 17.32 (6 Steps)	14.51 - 20.68 (10 Steps)	14.27 - 17.28 (5 Steps)	5	8
Inst. Aide - Bilingual	12.62 - 15.34 (5 Steps)	N/A	N/A	N/A	12.69 - 15.83 (5 Steps)	N/A	13.49 - 19.17 (10 Steps)	13.94 - 16.86 (5 Steps)	2	4
Inst. Aide	12.01 - 14.60 (5 Steps)	13.85 - 16.88 (7 Steps)	12.56 - 15.27 (5 Steps)	N/A	13.25 - 16.87 (5 Steps)	13.23 - 16.82 (6 Steps)	12.51 - 17.81 (10 Steps)	13.61 - 16.47 (5 Steps)	5	7
Camp/Cafe supervisor	N/A	11.45 - 13.85 (7 steps)	12.56 - 15.27 (5 Steps)	N/A	12.38 - 15.42 (5 Steps)	12.02 - 15.34 (6 Steps)	12.51 - 17.81 (10 Steps)	13.00 - 17.86 (5 Steps)	1	6
Food Serv Asst	N/A	9.76 - 11.92 (7 Steps)	12.56 - 15.27 (5 Steps)	11.92 - 15.27 (6 Steps)	11.79 - 14.70 (5 Steps)	12.02 - 15.34 (6 Steps)	12.22 - 17.38 (10 Steps)	12.69 - 15.33 (5 Steps)	3	7
Bus Driver	N/A	16.04 - 19.55 (7 Steps)	N/A	16.38 - 20.92 (6 Steps)	15.10 - 18.82 (5 Steps)	16.08 - 20.48 (6 Steps)	17.27 - 24.59 (10 Steps)	16.85 - 20.44 (5 Steps)	4	6
Custodian	14.64 - 17.79 (5 Steps)	14.50 - 17.72 (7 Steps)	14.96 - 18.19 (5 Steps)	14.03 - 17.49 (6 Steps)	14.03 - 17.49 (5 Steps)	14.67 - 18.66 (6 Steps)	14.87 - 21.18 (10 Steps)	16.09 - 19.48 (5 Steps)	2	8
H&W	$8,076.00 Year $673.00 Month No Employer Paid PERS	6,500.00 Year 541.67 Month No Employer Paid PERS	$8,572.80Year $714.40 Month *7% Paid PERS added on salary)	$6,780.00 Year $565.00 Month 7% Paid Pers (added on salary)	$ 7,187.04 Year $598.92 Month 7% Paid PERS (added on salary)	$7,428.00 Year $619 Month 7% Paid PERS (added on salary)	$ 8,500.07 Year $708.34 Month *1.24% Paid PERS (added on salary)	$10,198.8 Year $849.90 Month *7% Paid PERS (added on salary)	1	8
Overall Ranking									2.62	5.92
								Percentile Ranking		55.84%

Classified Salary Comparison

Including H&W Benefits

	Dry Creek Joint Elem SD	Eureka School District 07-08	Placer Union High SD* 07-08	Rocklin Unified* 08-09	Roseville City SD* 07-08	Roseville Joint SD* 07-08	Tahoe Truckee Unified* Proposed 9%	Western Placer Unified*	Rank	Possible
School Sec 1	16.16 - 19.64 (5 Steps)	16.40 - 23.12 (7 Steps)	14.96 - 22.31 (5 Steps)	15.99 - 23.65 (6 Steps)	14.74 - 21.83 (5 Steps)	15.39 - 23.13 (6 Steps)	18.13 - 29.89 (10 Steps)	16.85 - 25.34 (5 Steps)	2	8
School Sec 2	N/A	N/A	16.08 - 23.68 (5 Steps)	16.17 - 24.70 (6 Steps)	N/A	N/A	N/A	17.28 - 25.84 (5 Steps)	1	3
School Office Clerk 1	13.93 - 16.93 (5 Steps)	13.85 - 20.01 (7 Steps)	N/A	14.85 - 22.21 (6 Steps)	N/A	N/A	N/A	14.27 - 22.18 (5 Steps)	2	4
School Office Clerk 2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15.33 - 23.48 (5 Steps)		
School Office Clerk 3	14.64 - 21.67 (5 Steps)	N/A	N/A	N/A	N/A	N/A	N/A	16.09 - 24.38 (5 Steps)	1	2
Attendance Clerk	N/A	N/A	15.30 - 22.72 (5 Steps)	14.85 - 22.21 (6 Steps)	14.03 - 20.95 (5 Steps)	13.05 - 20.06 (6 Steps)	17.70 - 29.25 (10 Steps)	15.33 - 23.48 (5 Steps)	2	6
Inst. Aide Sp Ed	12.94 - 19.60 (5 Steps)	11.99 - 17.67 (7 Steps)	14.36 - 21.46 (5 Steps)	14.51 - 21.79 (6 Steps)	13.00 - 19.56 (5 Steps)	13.63 - 20.89 (6 Steps)	14.51 - 24.77 (10 Steps)	14.27 - 22.18 (5 Steps)	2	8
Inst. Aide - Bilingual	12.62 - 19.22 (5 Steps)	N/A	N/A	N/A	12.69 - 19.29 (5 Steps)	N/A	13.49 - 23.26 (10 Steps)	13.94 - 21.75 (5 Steps)	2	4
Inst. Aide	12.01 - 18.48 (5 Steps)	13.85 - 20.01 (7 Steps)	12.56 - 19.39 (5 Steps)	N/A	13.25 - 20.33 (5 Steps)	13.23 - 20.39 (6 Steps)	12.51 - 21.90 (10 Steps)	13.61 - 21.37 (5 Steps)	2	7
Camp/Café supervisor	N/A	11.45 - 16.98 (7 steps)	12.56 - 19.39 (5 Steps)	N/A	12.38 - 18.88 (5 Steps)	12.02 - 18.91 (6 Steps)	12.51 - 21.90 (10 Steps)	13.00 - 22.76 (5 Steps)	1	6
Food Serv Asst	N/A	9.76 - 15.05 (7 Steps)	12.56 - 19.39 (5 Steps)	11.92 - 18.53 (6 Steps)	11.79 - 18.16 (5 Steps)	12.02 - 18.91 (6 Steps)	12.22 - 21.47 (10 Steps)	12.69 - 20.23 (5 Steps)	2	7
Bus Driver	N/A	16.04 - 22.68 (7 Steps)	N/A	16.38 - 24.18 (6 Steps)	15.10 - 22.28 (5 Steps)	16.08 - 24.05 (6 Steps)	17.27 - 28.68 (10 Steps)	16.85 - 25.34 (5 Steps)	2	6
Custodian	14.64 - 21.67 (5 Steps)	14.50 - 20.85 (7 Steps)	14.96 - 22.31 (5 Steps)	14.03 - 20.75 (6 Steps)	14.03 - 20.95 (5 Steps)	14.67 - 22.23 (6 Steps)	14.87 - 25.27 (10 Steps)	16.09 - 24.38 (5 Steps)	2	8
H&W	$8,076.00 Year $673.00 Month No Employer Paid PERS	6,500.00 Year 541.67 Month No Employer Paid PERS	$8,572.80Year $714.40 Month *7% Paid PERS added on salary)	$6,780.00 Year $565.00 Month *7% Paid Pers (added on salary)	$ 7,187.04 Year $598.92 Month *7% Paid PERS (added on salary)	$7,428.00 Year $619 Month *7% Paid PERS (added on salary)	$ 8,500.07 Year $708.34 Month *1.24% Paid PERS (added on salary)	$10,198.8 Year $849.90 Month *7% Paid PERS (added on salary)		
	$ 3.88	$ 3.13	$ 4.12	$ 3.26	$ 3.46	$ 3.57	$ 4.09	$ 4.90		
Overall Ranking									1.75	5.75

Percentile Ranking 69.57%

Administrator Salary Comparison

	Principal, Elementary	Principal, Middle	Principal, High	Asst. Principal, Middle	Asst. Principal, High	Director, Special Ed	H&W	Overall Rank
Dry Creek Joint Elementary 07-08	84,661 - 103,003 (6 Steps) 210 Days	91,011 - 110,729 (6 Steps) 215 Days	N/A	78,619 - 95,652 (6 Steps) 215 Days	N/A	90,708 - 110,361 (6 Steps) 225 Days	$8,712.00 yr $726.00 mo	Yes
Eureka School District 08-09	85,439.00 - 101,560.00 (8 Steps) 215 Days	88,857.00 - 105,623.00 (8 Steps) 215 Days	N/A	N/A	N/A	89,296.00 - 106,144.00 (8 Steps) 220 Days	$6,500.00 yr $541.67 mo	Yes
Placer Union High School District 08-09	N/A	N/A	98,326 - 119,516 (5 Steps) 220 Days	N/A	81,734 - 99,348 (5 Steps) 210 Days	87,879 - 106,818 (5 Steps) 215 Days	$8,572.80 yr $714.40 mo	No
Rocklin Unified School District 08-09	89,988 - 106,839 (6 Steps) 214 Days	91,686 - 108,851 (6 Steps) 214 Days	101,567 - 120,592 (6 Steps) 220 Days	80,915 - 96,069 (6 Steps) 205 Days	88,466 - 105,029 (6 Steps) 215 Days	94,820 - 112,576 (6 Steps) 223 Days	$6,660.00 yr $555 mo	Yes For 1 organizatio n only
Roseville City School District 07-08	80,499 - 103,458 (6 Steps) 210 Days	85,096 - 108,873 (6 Steps) 215 Days	N/A	75,315 - 90,791 (6 Steps) 195 Days	N/A	82,415.00 - 105,922.11 (6 Steps) 215 Days	$ 7,187.04 yr $598.92 mo	No
Roseville Joint Union High School District 3% added to salary	N/A	N/A	106,323 - 127,305 (6 Steps) 220 Days	N/A	89,534 - 104,874 (5 Steps) 215 Days	91,207 - 106,196 (5 Steps) 215 Days	$7,428.00 yr $619 mo	$200 year
Tahoe Truckee Unified School District 3% 7/1/07	80,840.00 - 106,379.00 (8 Steps) 213 Days	83,394.00 - 109,740.00 (8 Steps) 213 Days	92,134.00 - 121,240.00 (8 Steps) 220 Days	77,819.00 -102,406.00 (8 Steps) 213 Days	79,910.00 - 105,157.00 (8 Steps)	83,978.00 - 110,509.00 (8 Steps) 220 Days	$ 8,500.07 yr $708.34 mo	Yes
Western Placer Unified School District 06-07 4% added to salary	85,699.12 - 96,308.16 (5 Steps) 210 Days $100 mo. Mileage	86,535.28 - 97,241.04 (5 Steps) 210 Days $100 mo. Mileage	96,257.20 - 108,136.08 (5 Steps) 222 Days $200 mo. Mileage	78,027.04 - 87,707.36 (5 Steps) 204 Days $75 mo. Mileage	84,051.76 - 94,449.68 (5 Steps) 210 Days $200 mo. Mileage	86,472.88 - 97,247.28 (5 Steps) 220 Days $200 mo. Mileage	$10,762.8 yr $896.90 mo	Yes
Rank	6	6	5	5	5	8	1	5.14
Possible	6	6	5	5	5	8	1	5.14

percentile ranking 0%

Administrator Salary Comparison

Including H&W Benefits

	Principal Elementary	Principal Middle	Principal High	Asst. Principal Middle	Asst. Principal High	Director Special Ed	H&W	Overall Rank
Dry Creek Joint Elementary 07-08	84,661 - 103,003 (6 Steps) 210 Days	91,011 - 110,729 (6 Steps) 215 Days	N/A	78,619 - 95,652 (6 Steps) 215 Days	N/A	90,708 - 110,361 (6 Steps) 225 Days	$8,712.00 yr $726.00 mo	Yes
Eureka School District 08-09	85,439.00 - 101,560.00 (8 Steps) 215 Days	88,857.00 - 105,623.00 (8 Steps) 215 Days	N/A	N/A	N/A	89,296.00 - 106,144.00 (8 Steps) 220 Days	$6,500.00 yr $541.67 mo	Yes
Placer Union High School District 08-09	N/A	N/A	98,326 - 119,516 (5 Steps) 220 Days	N/A	81,734 - 99,348 (5 Steps) 210 Days	87,879 - 106,818 (5 Steps) 215 Days	$8,572.80 yr $714.40 mo	No
Rocklin Unified School District 08-09	89,988 - 106,839 (6 Steps) 214 Days	91,686 - 108,851 (6 Steps) 214 Days	101,567 - 120,592 (6 Steps) 220 Days	80,915 - 96,069 (6 Steps) 205 Days	88,466 - 105,029 (6 Steps) 215 Days	94,820 - 112,576 (6 Steps) 223 Days	$6,660.00 yr $555 mo	Yes For 1 org only
Roseville City School District 07-08	80,499 - 103,458 (6 Steps) 210 Days	85,096 - 108,873 (6 Steps) 215 Days	N/A	75,315 - 90,791 (6 Steps) 195 Days	N/A	82,415.00 - 105,922.11 (6 Steps) 215 Days	$ 7,187.04 yr $598.92 mo	No
Roseville Joint Union High School District 3% added to salary	N/A	N/A	106,323 - 127,305 (6 Steps) 220 Days	N/A	89,534 - 104,874 (5 Steps) 215 Days	91,207 - 106,196 (5 Steps) 215 Days	$7,428.00 yr $619 mo	$200 year
Tahoe Truckee Unified School District 3% 7/1/07	80,840.00 - 106,379.00 (8 Steps) 213 Days	83,394.00 - 109,740.00 (8 Steps) 213 Days	92,134.00 - 121,240.00 (8 Steps) 220 Days	77,819.00 -102,406.00 (8 Steps) 213 Days	79,910.00 - 105,157.00 (8 Steps) 213 Days	83,978.00 - 110,509.00 (8 Steps) 220 Days	$ 8,500.07 yr $708.34 mo	Yes
Western Placer Unified School District 06-07 4% added to salary	85,699.12 - 96,308.16 (5 Steps) 210 Days $100 mo. Mileage	86,535.28 - 97,241.04 (5 Steps) 210 Days $100 mo. Mileage	96,257.20 - 108,136.08 (5 Steps) 222 Days $200 mo. Mileage	78,027.04 - 87,707.36 (5 Steps) 204 Days $75 mo. Mileage	84,051.76 - 94,449.68 (5 Steps) 210 Days $200 mo. Mileage	86,472.88 - 97,247.28 (5 Steps) 220 Days $200 mo. Mileage	$10,762.8 yr $896.90 mo	Yes
Rank	6	6	5	4	5	8	1	5.00
Possible	6	6	5	5	5	8	1	5.14

adjusted for annualized benfits in ranking

percentile ranking 3%

Confidential Salary Comparison

	Secretary to the Superintendent	Secretary to the Assist. Sup Ed Serv	Pers Acct Tech	Payroll Tech	Acct. Tech II	Acct Tech I	H & W	Overall Rank
Dry Creek Joint Elem SD 07-08	19.78 - 25.26 (6 Steps)	19.21 - 24.51 (5 Steps)	19.21 - 24.51 (5 Steps)	18.74 - 23.91 (6 Steps)	N/A	18.74 - 23.91 (6 Steps)	$8,256.00 Year $688.00 Month No Employer Paid PERS	
Eureka Union School District 07-08	21.76 - 26.98 (7 Steps)	19.11 - 23.63 (7 steps)	19.11 - 23.63 (7 steps)	18.05 - 22.58 (7 Steps)	21.14 - 26.44 (7 Steps)	18.05 - 22.58 (7 Steps)	6,500.00 Year 541.67 Month No Employer Paid PERS	
Placer Union High SD 07-08	25.22 - 30.66 (5 Steps)	19.46 - 23.66 (5 Steps)	19.46 - 23.66 (5 Steps)	22.68 - 27.57 (5 Steps)	19.80 - 24.07 (5 Steps)	17.65 - 21.45 (5 Steps)	$8,572.80 Year $714.40 Month 7% Paid PERS (added on salary)	
Rocklin Unified 1/1/09 - 6/30/09	22.49 - 28.72 (6 Steps)	19.47 - 24.86 (6 Steps)	19.94 - 25.46 (6 Steps)	19.47 - 24.86 (6 Steps)	19.47 - 24.86 (6 Steps)	18.98 - 24.24 (6 Steps)	$6,780.00 Year $565.00 Month 7% Paid Pers (added on salary)	
Roseville City SD 07-08	23.05 - 30.17 (6 Steps)	20.14 - 26.33 (6 Steps)	18.70 - 22.84 (6 Steps)	18.70 - 22.84 (6 Steps)	N/A	N/A	$ 7,187.04 Year $598.92 Month 7% Paid PERS (added on salary)	
Roseville Joint SD 07-08	29.72 - 36.13 (5 Steps)	23.95 - 28.88 (5 Steps)	23.25 - 28.27 (5 Steps)	19.97 - 24.25 (5 Steps)	19.74 - 24.00 (5 Steps)	19.74 - 24.00 (5 Steps)	$7,428.00 Year $619 Month 7% Paid PERS (added on salary)	
Tahoe Truckee Unified 0% Increase Effective 8/4/09	25.65 - 36.52 (10 Steps)	22.10 - 31.51 (10 Steps)	22.10 - 31.51 (10 Steps)	N/A	N/A	N/A	$ 8,500.08 Year $708.34 Month 1.24% Paid PERS (added on salary)	
Western Placer Unified 07-08	22.97 - 27.92 (5 Steps)	19.73 - 23.97 (5 Steps)	21.53 - 26.15 (5 Steps)	19.70 - 23.94 (5 Steps)	18.51 - 22.50 (5 Steps)	17.76 - 21.57 (5 Steps)	$10,198.8 Year $849.90 Month 7% Paid PERS (added on salary)	
Rank	6	6	3	4	5	5	1	4.29
Possible	8	8	8	7	5	6	8	7.14

percentile ranking 40%

Confidential Salary Comparison

Including H&W Benefits

	Secretary to the Superintendent	Secretary to the Assist. Sup Ed Serv	Pers Acct Tech	Payroll Tech	Acct. Tech II	Acct. Tech I	H & W	Overall Rank
Dry Creek Joint Elem SD 07-08	19.78 - 29.23 (6 Steps)	19.21 - 28.48 (5 Steps)	19.21 - 28.48 (5 Steps)	18.74 - 27.88 (6 Steps)	N/A	18.74 - 27.88 (6 Steps)	$8,256.00 Year $688.00 Month No Employer Paid PERS	
Eureka Union School District 07-08	21.76 - 30.11 (7 Steps)	19.11 - 26.76 (7 steps)	19.11 - 26.76 (7 steps)	18.05 - 25.71 (7 Steps)	21.14 - 29.57 (7 Steps)	18.05 - 25.71 (7 Steps)	6,500.00 Year 541.67 Month No Employer Paid PERS	
Placer Union High SD 07-08	25.22 - 34.78 (5 Steps)	19.46 - 27.78 (5 Steps)	19.46 - 27.78 (5 Steps)	22.68 - 31.69 (5 Steps)	19.80 - 28.19 (5 Steps)	17.65 - 25.57 (5 Steps)	$8,572.80 Year $714.40 Month 7% Paid PERS (added on salary)	
Rocklin Unified 1/1/09 - 6/30/09	22.49 - 31.98 (6 Steps)	19.47 - 28.12 (6 Steps)	19.94 - 28.72 (6 Steps)	19.47 - 28.12 (6 Steps)	19.47 - 28.12 (6 Steps)	18.98 - 24.50 (6 Steps)	$6,780.00 Year $565.00 Month 7% Paid Pers (added on salary)	
Roseville City SD 07-08	23.05 - 33.63 (6 Steps)	20.14 - 29.79 (6 Steps)	18.70 - 26.30 (6 Steps)	18.70 - 26.30 (6 Steps)	N/A	N/A	$ 7,187.04 Year $598.92 Month 7% Paid PERS (added on salary)	
Roseville Joint SD 07-08	29.72 - 39.70 (5 Steps)	23.95 - 32.45 (5 Steps)	23.25 - 31.84 (5 Steps)	19.97 - 27.82 (5 Steps)	19.74 - 27.57 (5 Steps)	19.74 - 27.57 (5 Steps)	$7,428.00 Year $619 Month 7% Paid PERS (added on salary)	
Tahoe Truckee Unified 9% Increase Effective 5/1/09	25.65 - 40.61 (10 Steps)	22.10 - 35.60 (10 Steps)	22.10 - 35.60 (10 Steps)	N/A	N/A	N/A	$ 8,500.08 Year $708.34 Month 1.24% Paid PERS (added on salary)	
Western Placer Unified 07-08	22.97 - 32.82 (5 Steps)	19.73 - 28.87 (5 Steps)	21.53 - 31.05 (5 Steps)	19.70 - 28.84 (5 Steps)	18.51 - 27.40 (5 Steps)	17.76 - 26.47 (5 Steps)	$10,198.8 Year $849.90 Month 7% Paid PERS (added on salary)	
Rank	5	4	3	2	5	3		3.67
Possible	8	8	8	7	5	6		7.00

percentile ranking 48%

added hourly benefits amount to top step

Classified Management Salary Comparison

	Director of Maintenance & Facilities	Director of Technology	Director of Food Service	Transportation Coordinator	Director of Business	H&W	Overall
Dry Creek Elementary School District 07-08	90,708.00 - 110,361.00 (6 Steps)	82,275.00 - 100,100.00 (6 Steps)	N/A	90,708.00 - 110,361.00 (6 Steps)	(CFO) 95,244.00 - 115,879.00 (6 Steps)	$8,712.00 Year $726.00 Month No Employer Paid PERS	
Eureka School District 08-09	57,544.00 - 73,499.00 (8 Steps)	56,352.00 - 75,412.00 (8 Steps)	N/A	57,544.00 - 73,499.00 (8 Steps)	CBO 92,500.00 - 110,250.00 (8 Steps)	6,500.00 Year 541.67 Month No Employer Paid PERS	
Placer Union School District	63,765.58 - 77,507.59 (5 Steps)	N/A	63,765.58 - 77,507.59 (5 Steps)	N/A	76,951.19 - 93,535.12 (5 Steps)	$6,790.08 Year $565.84 Month 7.00% Paid PERS (added on salary)	
Rocklin Unified School District 08-09	84,171.65 - 99,936.93 (6 Steps)	91,996.46 - 108,885.34 (6 Steps)	75,382.57 - 88,952.31 (6 Steps)	75,382.57 - 88,952.31 (6 Steps)	91,996.46 - 108,885.34 (6 Steps)	$6,660.00 Year $555.00 Month 7% Paid Pers (added on salary)	
Roseville City School District 07-08	82,614.70 - 96,647.75 (5 Steps)	69,004.03 - 80,728.29 (5 Steps)	79,067.65 - 92,487.59 (5 Steps)	N/A	82,614.70 - 96,647.75 (5 Steps)	$7,187.04 Year $598.92 Month 7% Paid PERS (added on salary)	
Roseville Joint Union High School District 07-08	78,465.24 - 93,333.96 (5 Steps)	93,757.68 - 110,385.48 (5 Steps)	78,465.24 - 93,333.96 (5 Steps)	78,465.24 - 93,333.96 (5 Steps)	95,979.00 - 112,979.16 (5 Steps)	$7,428.00 Year $619.00 Month 7% Paid Pers (added on salary)	
Tahoe Truckee Unified School District 07-08	87,106.56 - 114,625.54 (8 Steps)	79,932.42 - 105,185.28 (8 Steps)	55,337.98 - 72,820.74 (8 Steps)	64,512.00 - 86,108.16 (8 Steps)	99,121.15 - 130,437.12 (8 Steps)	$ 8,500.07 Year $708.34 Month 1.24% Paid PERS (added on salary)	
Western Placer Unified School District 07-08	65,868.13 - 82,820.14 (5 Steps)	65,868.13 - 82,820.14 (5 Steps)	59,330.43 - 75,788.10 (5 Steps)	59,330.43 - 75,788.10 (5 Steps)	79,496.72 - 99,115.17 (5 Steps)	$10,198.8 Year $849.90 Month 7% Paid PERS (added on salary)	
Rank	8	5	5	5	6	1	5
Possible	8	7	6	6	8	8	7.17

percentile ranking 30%

Classified Management Comparison

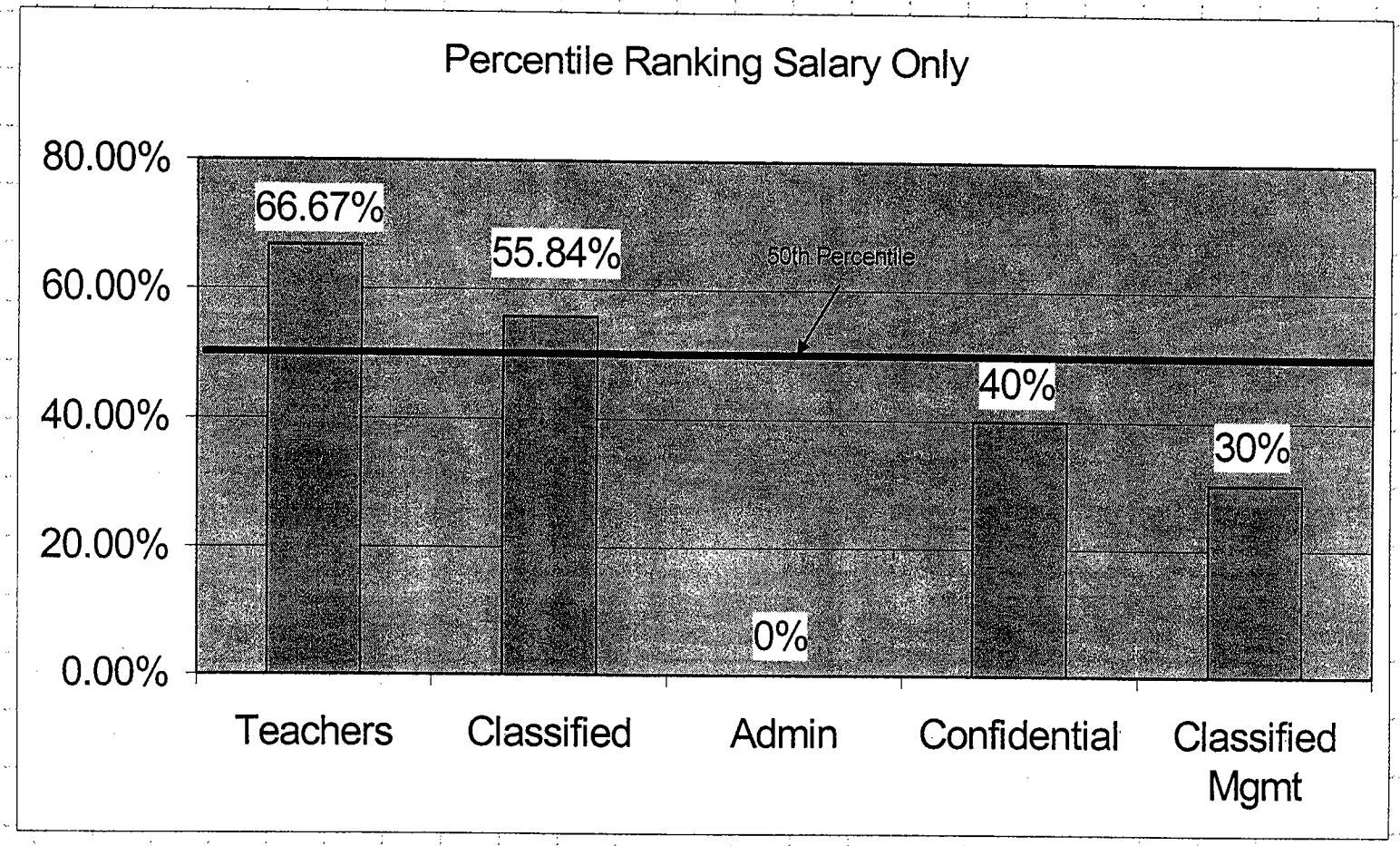
Including H&W Benefits

	Director of Maintenance & Facilities	Director of Technology	Director of Food Service	Transportation Coordinator	Director of Business	H&W	Overall
Dry Creek Elementary School District 07-08	90,708.00 - 119,073 (6 Steps)	82,275.00 - 108,812 (6 Steps)	N/A	90,708.00 - 119,073 (6 Steps)	(CFO) 95,244.00 - 124,591 (6 Steps)	$8,712.00 Year $726.00 Month No Employer Paid PERS	
Eureka School District 08-09	57,544.00 - 79,999 (8 Steps)	56,352.00 - 81,912 (8 Steps)	N/A	57,544.00 - 79,999 (8 Steps)	CBO 92,500.00 - 116,750 (8 Steps)	6,500.00 Year 541.67 Month No Employer Paid PERS	
Placer Union School District	63,765.58 - 84,298 (5 Steps)	N/A	63,765.58 - 84,298 (5 Steps)	N/A	76,951.19 - 100,325 (5 Steps)	$6,790.08 Year $565.84 Month 7.00% Paid PERS (added on salary)	
Rocklin Unified School District 08-09	84,171.65 - 106,597 (6 Steps)	91,996.46 - 115,545 (6 Steps)	75,382.57 - 95,612 (6 Steps)	75,382.57 - 95,612 (6 Steps)	91,996.46 - 115,545 (6 Steps)	$6,660.00 Year $555.00 Month 7% Paid Pers (added on salary)	
Roseville City School District 07-08	82,614.70 - 103,835 (5 Steps)	69,004.03 - 87,915 (5 Steps)	79,067.65 -99,675 (5 Steps)	N/A	82,614.70 - 103,835 (5 Steps)	$7,187.04 Year $598.92 Month 7% Paid PERS (added on salary)	
Roseville Joint Union High School District 07-08	78,465.24 - 100,761 (5 Steps)	93,757.68 - 117,813 (5 Steps)	78,465.24 - 100,762 (5 Steps)	78,465.24 - 100,762 (5 Steps)	95,979.00 - 120,407 (5 Steps)	$7,428.00 Year $619.00 Month 7% Paid Pers (added on salary)	
Tahoe Truckee Unified School District 07-08	87,106.56 - 123,126 (8 Steps)	79,932.42 - 113,685 (8 Steps)	55,337.98 - 81,321 (8 Steps)	64,512.00 - 94,608 (8 Steps)	99,121.15 - 138,937 (8 Steps)	$ 8,500.07 Year $708.34 Month 1.24% Paid PERS (added on salary)	
Western Placer Unified School District 07/08	65,868.13 - 93,019 (5 Steps)	65,868.13 - 93,019 (5 Steps)	59,330.43 - 85,987 (5 Steps)	59,330.43 - 85,987 (5 Steps)	79,496.72 - 109,314 (5 Steps)	$10,198.8 Year $849.90 Month 7% Paid PERS (added on salary)	
Rank	6	5	4	5	6		5.2
Possible	8	7	6	6	8		7.00

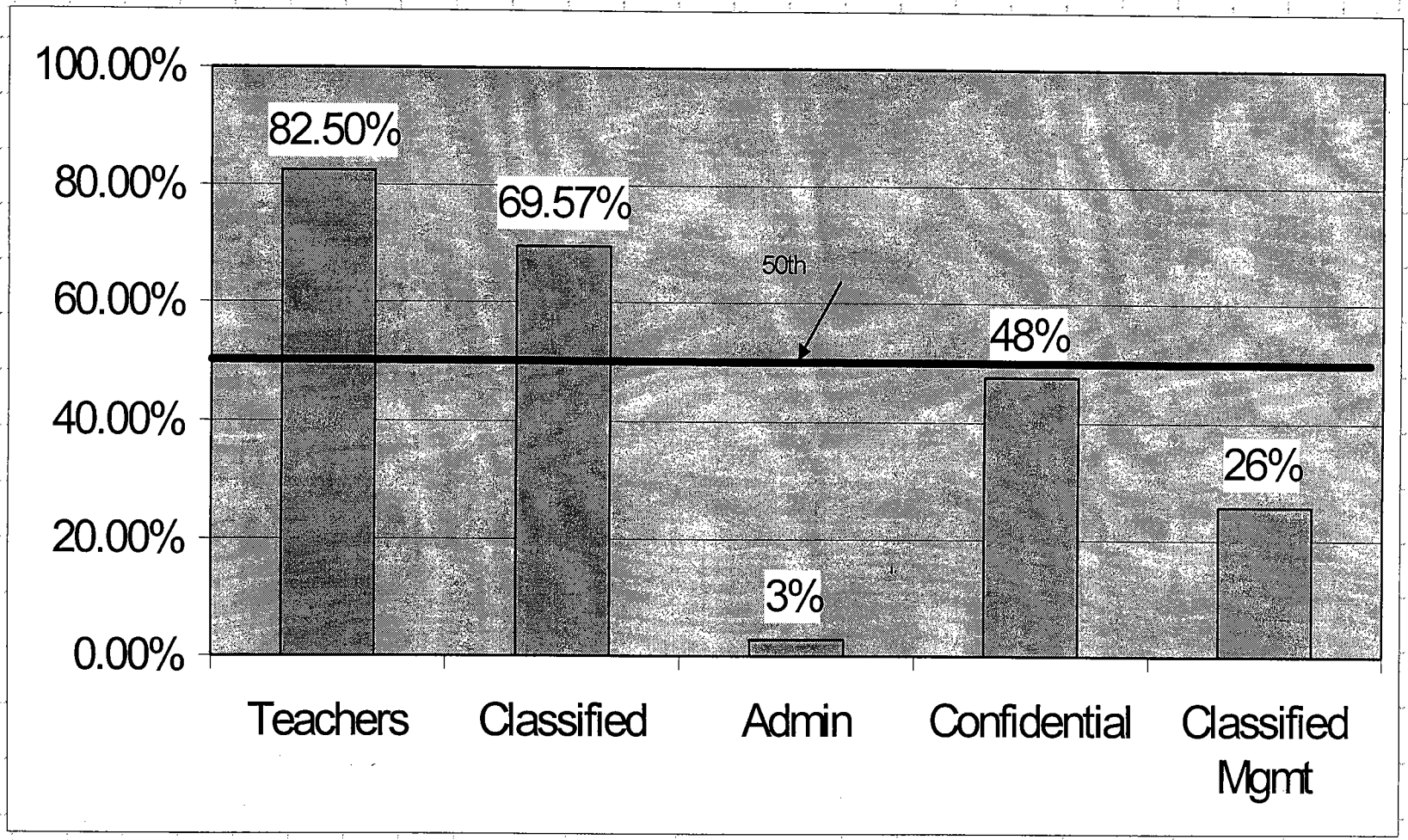
Note: added benefits to top step only

Percentile Ranking 26%

Salary Schedule Comparisons



Salary Schedule Comparisons Including H&W Benefits



Wrap-Up/Questions

- Budget Development
- New Funding Model
- Staffing Comparisons
- Salary Comparisons
- Next Steps