



Santa Clara County
Office of Education

A Champion for Children, Schools and Community



Santa Clara County School Districts Statistical Report Fiscal Year 2009-10

Produced by District Business & Advisory Services

**Comprehensive Annual Financial Report
For the Period Ending June 30, 2010**

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Preface

The Santa Clara County Office of Education (County Office) serves as a coordinating and regional service agency for local K-12 and community college school districts. An important function of the County Office is to provide decision makers with accurate information and analysis about public education. This publication, the “2009-10 Annual Financial Report,” brings together information compiled from various state and county fiscal reports. We hope that this information will be helpful to parents, policymakers, school administrators, teachers, researchers, legislators, and anyone who wants to be informed about financial resources available to public education and how those resources are being utilized.

Santa Clara County contains 36 school districts grades K-12; with 6 unified districts, 5 high school and 21 elementary districts. Other local educational agencies include 1 regional occupational centers/programs (ROC/P) 2 joint powers agreements (JPAs), 4 community college districts, and the Santa Clara County Office of Education.

We believe that this document is a valuable resource for financial and statistical information about school districts in Santa Clara County. By studying the Financial Statistical Reports from year to year, it is possible to determine trends in financial activities that have developed over a period of time, and to project future trends. The comparative financial data provided in this report should be considered within the context of the individual districts from which the data is derived. It is also important to avoid broad generalizations, since California school finance is a complex and extremely technical field, and the operating environment in each district is unique.

We hope that you will continue to find this report valuable, and we invite you to offer comments and suggestions as to how we might better serve the public in the years ahead.

Facts about Santa Clara County Public Schools

| County Statistics | |
|---|--------------------|
| Population (CA Dept. of Finance Estimate 01/2009) | 1,857,621 |
| Land | 1,291 square miles |
| State Statistics | |
| Population (CA Dept. of Finance Estimate 01/2009) | 38,292,687 |
| Counties | 58 |
| School Districts | 1,043 |
| Schools | 10,222 |
| Public school students | 6,252,011 |
| Santa Clara County Teachers | |
| Number of teachers | 12,749 |
| Average SCC teacher's salary | \$71,619 |
| Average CA teacher's salary | \$65,808 |
| Student-to-Teacher Ratio/Class Size | |
| SCC student-to-teacher ratio | 20:01 |
| California ratio | 21:01 |
| SCC average class size | 25 |
| California average class size | 25 |

| Santa Clara County K-12 Public School Enrollment 1999- 2009 | |
|--|------------|
| 1999 - 2000 | 254,782 |
| 2000 - 2001 | 254,004 |
| 2001 - 2002 | 248,777 |
| 2002 - 2003 | 250,435 |
| 2003 - 2004 | 251,198 |
| 2004 - 2005 | 253,065 |
| 2005 - 2006 | 254,622 |
| 2006 - 2007 | 255,722 |
| 2007 - 2008 | 259,116 |
| 2008 - 2009 | 261,945 |
| School Districts | |
| Elementary | 21 |
| Unified | 6 |
| High School | 5 |
| Community College | 4 |
| Total | 36 |
| Public School Sites * | |
| Elementary | 239 |
| Middle | 55 |
| High School | 51 |
| K - 12 | 2 |
| Total | 347 |
| * Excludes: Continuation, Community Day, Alternative, Special Ed, Juvenile Hall, and County Community Schools; Includes Charters. | |

Sources: CDE 2008-2009 data and California School Directory

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Facts about Santa Clara County Public Schools

| District | Total Enroll. | # of Schools |
|---------------------------------|----------------|--------------|
| County Office Of Education | 3,854 | 144 (sites) |
| Alum Rock Union Elementary | 13,816 | 28 |
| Berryessa Union Elementary | 8,342 | 14 |
| Cambrian Elementary | 3,142 | 6 |
| Campbell Union Elementary | 7,269 | 13 |
| Campbell Union High | 7,746 | 7 |
| Cupertino Union | 17,581 | 25 |
| East Side Union High | 26,259 | 22 |
| Evergreen Elementary | 13,380 | 18 |
| Franklin-Mckinley Elementary | 10,044 | 17 |
| Fremont Union High | 10,339 | 6 |
| Gilroy Unified | 10,732 | 16 |
| Lakeside Joint School District | 82 | 1 |
| Loma Prieta Joint Union Element | 405 | 2 |
| Los Altos Elementary | 4,248 | 9 |
| Los Gatos Union Elementary | 2,828 | 5 |
| Los Gatos-Saratoga Joint Union | 3,178 | 2 |
| Luther Burbank | 576 | 1 |
| Milpitas Unified | 9,649 | 14 |
| Montebello Elementary * | 10 | 1 |
| Moreland Elementary | 4,003 | 6 |
| Morgan Hill Unified | 9,704 | 15 |
| Mountain View Whisman | 4,460 | 8 |
| Mountain View-Los Altos Union | 3,660 | 3 |
| Mt. Pleasant Elementary | 2,963 | 5 |
| Oak Grove Elementary | 11,759 | 20 |
| Orchard Elementary | 830 | 1 |
| Palo Alto Unified | 11,430 | 19 |
| San Jose Unified | 31,918 | 52 |
| Santa Clara Unified | 14,729 | 25 |
| Saratoga Union Elementary | 2,261 | 4 |
| Sunnyvale | 6,172 | 11 |
| Union Elementary | 4,576 | 8 |
| SANTA CLARA TOTAL | 261,945 | 398 |
| * closed July 2009 | | |

| Enrollment by Ethnic Group | # | % |
|-------------------------------|----------------|-------------|
| African American | 7,836 | 3.00% |
| American Indian/Alaska Native | 1,035 | 0.40% |
| Asian | 67,779 | 25.90% |
| Filipino | 12,889 | 4.90% |
| Hispanic/Latino | 96,442 | 36.80% |
| Pacific Islander | 1,831 | 0.70% |
| White (not Hispanic) | 63,487 | 24.20% |
| Multiple or No Response | 10,646 | 4.10% |
| Total | 261,945 | 100% |

Sources: CDE 2008-2009 data and California School Directory

Demographic and Economic Statistics

COUNTY OF SANTA CLARA
Demographic and Economic Statistics
Last Ten Fiscal Years

(Unaudited)

| Fiscal Year | County Population ⁽¹⁾ | Personal Income (in thousands) ⁽²⁾ | Per Capita | | School Enrollment ⁽⁴⁾ | Unemployment Rate ⁽⁵⁾ |
|--------------------|---|--|---------------------------------------|----------------------------------|---|---|
| | | | Personal Income ⁽²⁾ | Median Age ⁽³⁾ | | |
| 2010 | 1,880,876 | n/a | n/a | n/a | 262,126 | 11.6% |
| 2009 | 1,857,621 | n/a | n/a | n/a | 259,800 | 8.7% |
| 2008 | 1,837,075 | \$ 103,992,999 | \$ 59,227 | 36.6 | 259,116 | 5.1% |
| 2007 | 1,808,056 | 104,102,421 | 60,107 | 36.4 | 255,722 | 4.4% |
| 2006 | 1,773,258 | 95,911,624 | 55,735 | 36.1 | 254,622 | 5.0% |
| 2005 | 1,759,585 | 87,154,432 | 51,112 | 36.2 | 253,065 | 5.8% |
| 2004 | 1,731,300 | 82,638,917 | 49,132 | 36.0 | 251,198 | 6.3% |
| 2003 | 1,729,900 | 78,165,179 | 46,640 | 35.7 | 250,435 | 8.6% |
| 2002 | 1,719,600 | 78,016,542 | 46,588 | 35.2 | 248,777 | 7.6% |
| 2001 | 1,697,800 | 83,838,707 | 49,606 | n/a | 254,004 | 4.5% |

Sources:

- ⁽¹⁾ State of California - Department of Finance
- ⁽²⁾ U.S. Department of Commerce- Bureau of Economic Analysis
- ⁽³⁾ Association of Bay Area Census (California)
- ⁽⁴⁾ State of California - Department of Education and Santa Clara County Office of Education
- ⁽⁵⁾ State of California - Employment Development Department

Source: Santa Clara County CAFR

District Business and Advisory Services

District Business and Advisory Services (DBAS) provides a full range of business services to all school districts and related educational entities in the county. We provide services in the areas of payroll, finance, attendance accounting, record retention, legislation, training, and the data processing systems associated with those areas.

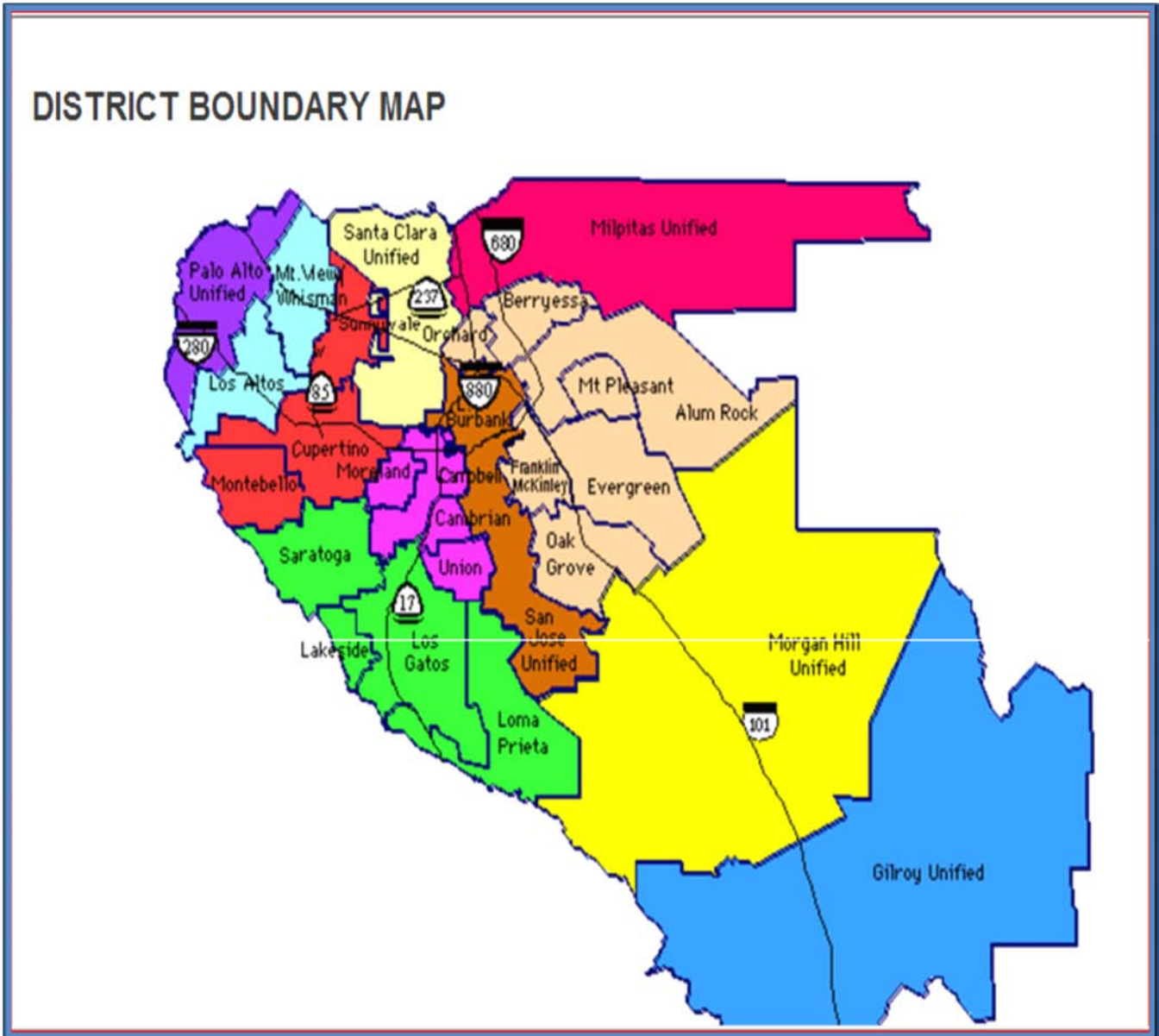
SERVICES

- [Advisory Services](#)
 - [Attendance Regulation](#)
 - [Financial Audit](#)
 - [Payroll Audit](#)
 - [Resources](#)
-
- **ADVISORY SERVICES**
DBAS calculates district revenue limits; distributes district apportionments; maintains district property tax revenues; reports on deferred maintenance and advises districts on accounting and financial reporting; acts as business manager for small service districts (less than 900 ADA); reviews district budgets, interim reports and audits.
 - **ATTENDANCE REGULATION**
DBAS publishes school district calendars; advises and trains districts on attendance rules; collects and recommends certification of monthly attendance reports; coordinates California Basic Educational Data System (CBEDS) data collection.
 - **FINANCIAL AUDIT**
DBAS maintains district cash balances; collects cash receipts; reconciles bank and county controller accounts; maintains master chart of accounts; trains on 1099 process; reviews district financial reports.
 - **PAYROLL AUDIT**
DBAS audits payroll input; processes wage garnishments; monitors retirement reporting and wage and tax reporting; disseminates information on payroll regulations; and audits W2 reporting.

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**Section I:
2009-10 K-12 School Districts**

District Boundary Map



Sources: Santa Clara County Office of Education

Financial Statistical Report Santa Clara County School Districts

2009-2010

| School Districts | | |
|--|-------------------|--|
| Name | Superintendent | Address |
| Alum Rock Union School District Phone: 408-928-6800 | José L. Manzo | 2930 Gay Avenue San Jose, CA 95127 |
| Berryessa Union School District Phone: 408-923-1800 | Marc Liebman | 1376 Piedmont Road San Jose, CA 95132 |
| Cambrian School District Phone: 408-377-2103 | Deborah L. Blow | 4115 Jacksol Drive San Jose, CA 95124 |
| Campbell Union High School District Phone: 408-371-0960 | Rhonda E. Farber | 3235 Union Avenue San Jose, CA 95124 |
| Campbell Union School District Phone: 408-364-4200 | Eric Andrew | 155 N.Third Street Campbell, CA 95008 |
| Cupertino Union School District Phone: 408-252-3000 | Phil J. Quon | 10301 Vista Drive Cupertino, CA 94014 |
| East Side Union High School District Phone: 408-347-5000 | Dan Moser | 830 N. Capitol Avenue San Jose, CA 95133 |
| Evergreen School District Phone: 408-270-6800 | Cliff Black | 3188 Quimby Road San Jose, CA 95148 |
| Franklin-McKinley School District Phone: 408-283-6005 | John Porter | 645 Wool Creek Drive San Jose, CA 95112 |
| Fremont Union High School District Phone: 408-522-2200 | Polly M. Bove | 589 W. Fremont Avenue Sunnyvale, CA 94087 |
| Gilroy Unified School District Phone: 408-847-2700 | Deborah Flores | 7810 Arroyo Circle Gilroy, CA 95020 |
| Lakeside Joint School District Phone: 408-354-2372 | Susan Ady | 19621 Black Road Los Gatos, CA 95033 |
| Loma Prieta Joint Union School District Phone: 408-353-1101 | Henry Castaniada | 23800 Summit Road Los Gatos, CA 95033 |
| Los Altos School District Phone: 650-947-1150 | Jeffrey Baier | 201 Covington Road Los Altos, CA 94024 |
| Los Gatos Union School District Phone: 408-335-2000 | Cynthia S. Simms | 17010 Roberts Road Los Gatos, CA 95032 |
| Los Gatos-Saratoga Joint Union H.S. District Phone: 408-354-2520 | Cary Matsuoka | 17421 Farley Road W. Los Gatos, CA 95030 |
| Luther Burbank School District Phone: 408-295-1814 | Becki Cohn-Vargas | 4 Wabash Avenue San Jose, CA 95128 |
| Metropolitan Education District Phone: 408-723-6464 | Paul Hay | 760 Hillsdale Avenue San Jose, CA 95136 |

Financial Statistical Report Santa Clara County School Districts

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| School Districts | | |
|---|-------------------|---|
| Name | Superintendent | Address |
| Milpitas Unified School District Phone: 408-635-2600 | Karl N. Black | 1331 East Calaveras Boulevard Milpitas, CA 95035 |
| Moreland School District Phone: 408-874-2900 | Glen Ishiwata | 4711 Campbell Avenue San Jose, CA 95130 |
| Morgan Hill Unified School District Phone: 408-201-6023 | Wesley Smith | 15600 Concord Circle Morgan Hill, CA 95037-5451 |
| Mount Pleasant School District Phone: 408-223-3700 | George Perez | 3434 Marten Avenue San Jose, CA 95148 |
| Mountain View Whisman School District Phone: 650-526-3500 | Craig A. Goldman | 750-A San Pierre Way Mountain View, CA 94043 |
| Mountain View-Los Altos Union HS Dist. Phone: 650-940-4650 | Barry Groves | 1299 Bryant Avenue Mountain View, CA 94040-4599 |
| Oak Grove School District Phone: 408-227-8300 | Tony Garcia | 6578 Santa Teresa Boulevard San Jose, CA 95119 |
| Orchard School District Phone: 408-944-0397 | Joseph A. Amelio | 921 Fox Lane San Jose, CA 95131-1602 |
| Palo Alto Unified School District Phone: 650-329-3700 | Kevin Skelly | 25 Churchill Avenue Palo Alto, CA 94306 |
| San Jose Unified School District Phone: 408-535-6000 | Vincent Matthews | 855 Lenzen Avenue San Jose, CA 95126-2736 |
| Santa Clara Unified School District Phone: 408-423-2000 | Steve Stavis | 1889 Lawrence Road Santa Clara, CA 95052 |
| Saratoga Union School District Phone: 408-867-3424 | Lane Weiss | 20460 Forrest Hills Drive Saratoga, CA 95070 |
| Sunnyvale School District Phone: 408-522-8200 | Benjamin Picard | 819 West Iowa Avenue Sunnyvale, CA 94086-5926 |
| Union Elementary School District Phone: 408-377-8010 | Jacqueline Horejs | 5175 Union Avenue San Jose, CA 95124 |

Table 1: Historical COLAs and Deficits

| Fiscal Year | COLA | COLA(1) | DEFICIT |
|-------------|-----------------|-----------------|---------|
| 1979-80 | 8.60% | 8.60% | 0.00% |
| 1980-81 | 8.50% | 8.50% | 0.00% |
| 1981-82 | 7.90% | 7.90% | 0.00% |
| 1982-83 | \$11.90 Per ADA | \$11.90 Per ADA | 0.00% |
| 1983-84 | 8.00% | 8.00% | 0.00% |
| 1984-85 | 6.02% | 6.02% | 0.00% |
| 1985-86 | 6.19% | 6.19% | 0.00% |
| 1986-87 | 5.49% | 5.49% | 0.00% |
| 1987-88 | 2.54% | 2.54% | 0.00% |
| 1988-89 | 4.10% | 4.10% | 0.00% |
| 1989-90 | 4.64% | 4.64% | 0.00% |
| 1990-91 | 4.76% | 3.52% | 1.18% |
| 1991-92 | 4.69% | 0.50% | 5.14% |
| 1992-93 | 2.74% | 1.96% | 5.86% |
| 1993-94 | 1.92% | -0.56% | 8.14% |
| 1994-95 | 3.23% | 0.00% | 11.01% |
| 1995-96 | 2.73% | 3.76% | 10.12% |
| 1996-97 | 3.21% | 3.39% | 8.80% |
| 1997-98 | 2.65% | 2.65% | 8.80% |
| 1998-99 | 3.95% | 3.95% | 8.80% |
| 1999-00 | 1.41% | 2.43% | 7.00% |
| 2000-01 | 3.17% | 10.90% | 0.00% |
| 2001-02 | 3.87% | 3.87% | 0.00% |
| 2002-03 | 1.66% | 2.00% | 0.00% |
| 2003-04 | 1.86% | -1.12% | 3.00% |
| 2004-05 | 2.41% | 3.32% | 2.14% |
| 2005-06 | 4.23% | 5.56% | 0.89% |
| 2006-07 | 5.92% | 6.87% | 0.00% |
| 2007-08 | 4.53% | 4.53% | 0.00% |
| 2008-09 | 5.66% | -2.63% | 7.88% |
| 2009-10 | 4.25% | -7.64% | 18.36% |
| 2008-09 | 5.66% | -2.63% | 7.88% |
| 2009-10 | 4.25% | -7.64% | 18.36% |

(1) The funded COLA is the statutory COLA increased or decreased by the effect of the change in the deficit from the prior year, or may be greater than the statutory COLA if the Budget Act for that fiscal year provided a greater than statutory COLA.

Chart 1: Historical COLAs and Deficits

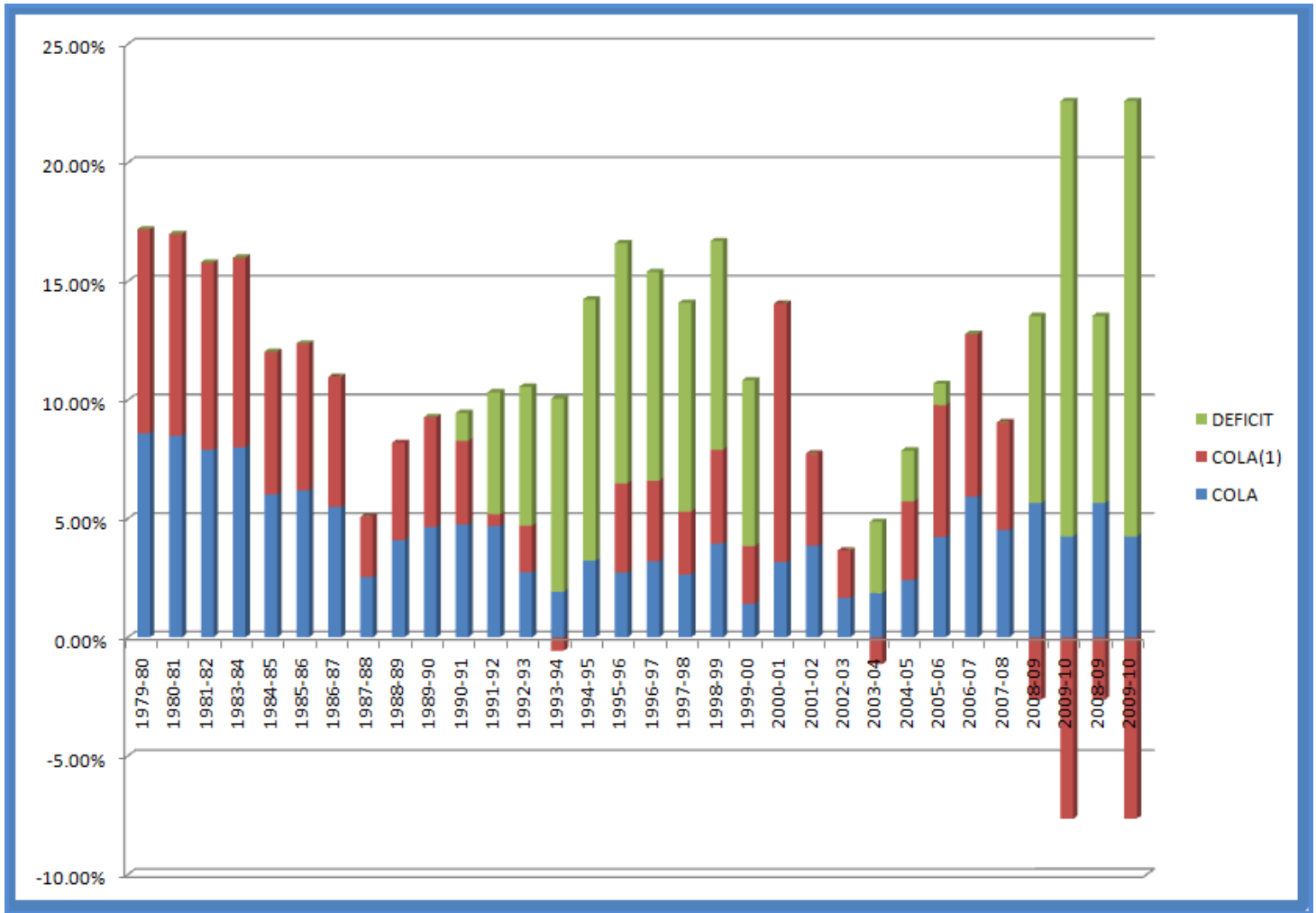


Table 2 - Five Year Comparison of P2 ADA by District Type

| Type | District Name | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|--|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Elem | Alum Rock | 12,783.91 | 12,740.75 | 12,919.33 | 12,889.10 | 12,423.20 |
| | Berryessa | 8,148.96 | 8,082.07 | 8,111.75 | 8,125.89 | 8,108.82 |
| | Cambrian | 661.05 | 666.51 | 655.28 | 681.63 | 715.34 |
| | Campbell | 6,557.01 | 6,400.59 | 2,727.16 | 641.76 | 650.20 |
| | Cupertino | 16,277.32 | 16,648.66 | 16,963.66 | 17,270.55 | 17,619.33 |
| | Evergreen | 13,017.32 | 12,930.85 | 12,928.62 | 13,004.48 | 12,933.53 |
| | Franklin-McKinley | 9,301.24 | 9,396.95 | 9,469.88 | 9,563.42 | 9,611.95 |
| | Lakeside Joint** | 76.52 | 85.43 | 86.13 | 81.64 | 80.85 |
| | Loma Prieta | 461.71 | 425.65 | 385.96 | 390.15 | 387.29 |
| | Los Altos | 3,945.45 | 4,062.45 | 4,169.12 | 4,155.39 | 4,196.76 |
| | Los Gatos | 2,544.67 | 2,499.48 | 2,630.85 | 2,744.10 | 2,829.88 |
| | Luther Burbank | 493.75 | 497.62 | 518.40 | 548.57 | 547.23 |
| | Moreland | 4,052.38 | 3,741.35 | 3,776.06 | 3,899.22 | 3,974.01 |
| | Mount Pleasant | 2,863.48 | 2,856.54 | 2,822.06 | 2,854.22 | 2,670.28 |
| | Mountain View Whisman | 4,161.01 | 4,132.79 | 4,250.43 | 4,335.89 | 4,519.42 |
| | Oak Grove | 11,354.97 | 11,455.71 | 11,460.44 | 11,375.52 | 11,200.87 |
| | Orchard | 745.41 | 776.77 | 801.43 | 818.84 | 827.20 |
| | Saratoga | 2,335.26 | 2,292.99 | 2,268.80 | 2,212.49 | 2,188.89 |
| | Sunnyvale | 5,785.90 | 5,801.85 | 5,823.13 | 5,981.76 | 6,116.77 |
| Union | 4,269.89 | 4,283.25 | 4,375.95 | 4,436.26 | 4,576.77 | |
| High | Campbell | 7,310.77 | 7,290.67 | 7,311.01 | 7,287.49 | 7,253.23 |
| | East Side | 23,242.53 | 23,384.46 | 23,661.28 | 23,558.25 | 23,632.14 |
| | Fremont | 9,601.61 | 9,851.22 | 9,982.87 | 9,999.95 | 9,910.64 |
| | Los Gatos-Saratoga | 2,990.28 | 3,063.75 | 3,053.88 | 3,064.31 | 3,050.23 |
| | Mountain View-Los Altos | 3,496.31 | 3,473.36 | 3,470.19 | 3,511.37 | 3,521.16 |
| Unified | Gilroy | 9,193.90 | 9,353.54 | 9,719.89 | 10,007.86 | 10,367.31 |
| | Milpitas | 9,445.58 | 9,375.08 | 9,340.53 | 9,408.76 | 11,161.70 |
| | Morgan Hill | 8,330.69 | 8,461.11 | 8,575.88 | 8,754.05 | 8,678.49 |
| | Palo Alto** | 10,337.05 | 10,576.48 | 10,793.85 | 11,052.37 | 11,243.50 |
| | San Jose | 29,363.07 | 29,177.92 | 29,436.41 | 29,662.44 | 30,008.78 |
| | Santa Clara | 13,409.38 | 13,445.89 | 13,660.27 | 13,979.56 | 14,101.81 |
| | TOTAL | 236,558.38 | 237,231.74 | 236,150.50 | 236,297.29 | 239,107.58 |
| <i>ADA Data is based on certified attendance reports. The ADA excludes Adult Ed and ROC/P and Includes Conversion Charters</i> | | | | | | |
| **ADA for Lakeside and Palo Alto includes Basic Aid "Choice"/Court-Ordered Voluntary Pupil Transfer ADA. | | | | | | |

Chart 2 - Five Year Comparison of P2 ADA by District Type

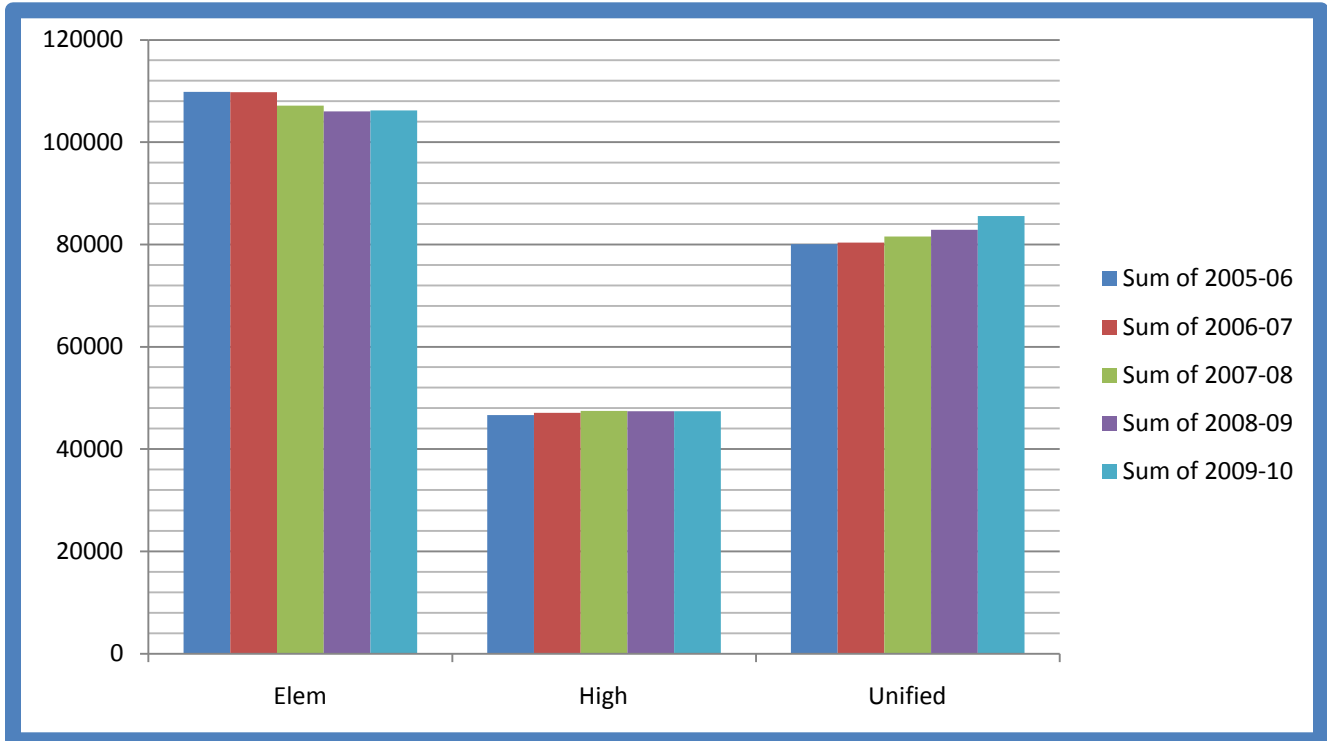
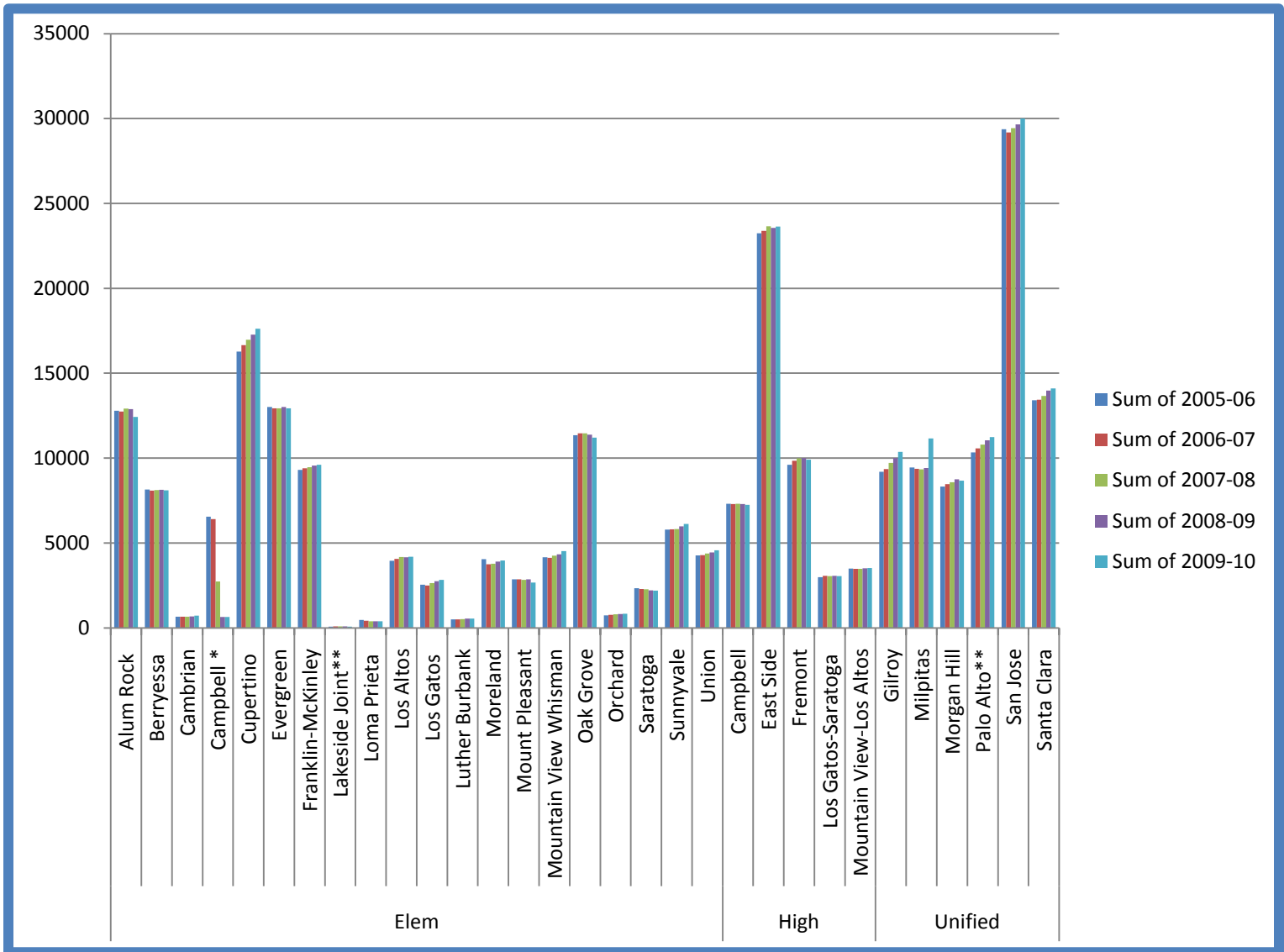


Chart 3 - Five Year Comparison of P2 ADA by District



Financial Statistical Report Santa Clara County School Districts

2009-2010

Table 3 – Three Year Revenue Limit Data

| Type | District | FY 07-08 | | | | FY 08-09 | | | | FY 09-10 | | | |
|------------|-----------------------|-------------|----------|-------------------|-------------------|-------------|----------|-------------------|-------------------|-------------|----------|-------------------|-------------------|
| | | Base RL | RL ADA | Total RL | Deficited RL | Base RL | RL ADA | Total RL | Deficited RL | Base RL | RL ADA | Total RL | Deficited RL |
| Elementary | Alum Rock | \$ 5,298.48 | 12887.23 | \$ 68,282,730.00 | \$ 68,783,502.00 | \$ 5,854.48 | 12980.78 | \$ 75,995,717.00 | \$ 70,581,732.00 | \$ 6,104.48 | 12922.45 | \$ 78,884,838.00 | \$ 64,912,212.00 |
| | Berryessa | \$ 5,277.67 | 8195.07 | \$ 43,250,875.00 | \$ 43,401,462.00 | \$ 5,833.67 | 8160.98 | \$ 47,608,464.00 | \$ 44,027,184.00 | \$ 6,083.67 | 8170.7 | \$ 49,707,842.00 | \$ 40,725,310.00 |
| | Cambrian | \$ 5,281.23 | 681.95 | \$ 3,601,535.00 | \$ 3,613,856.00 | \$ 5,837.23 | 708.81 | \$ 4,137,487.00 | \$ 3,809,709.00 | \$ 6,087.23 | 737.87 | \$ 4,491,584.00 | \$ 3,679,251.00 |
| | Campbell Elem | \$ 5,290.87 | 6544.86 | \$ 34,628,003.00 | \$ 34,757,980.00 | \$ 5,846.87 | 688.69 | \$ 4,026,681.00 | \$ 3,747,454.00 | \$ 6,096.87 | 690.08 | \$ 4,207,328.00 | \$ 3,447,020.00 |
| | Cupertino Union | \$ 5,268.96 | 16675.34 | \$ 87,861,699.00 | \$ 88,448,472.00 | \$ 5,824.96 | 17291.74 | \$ 100,723,694.00 | \$ 93,461,462.00 | \$ 6,083.87 | 17640.84 | \$ 107,324,577.00 | \$ 88,277,537.00 |
| | Evergreen | \$ 5,301.00 | 13139.16 | \$ 69,650,687.00 | \$ 69,745,341.00 | \$ 5,857.00 | 13104.78 | \$ 76,754,696.00 | \$ 70,830,891.00 | \$ 6,107.00 | 13102.23 | \$ 80,015,319.00 | \$ 65,417,231.00 |
| | Franklin-McKinley | \$ 5,292.12 | 9482.55 | \$ 50,182,793.00 | \$ 50,355,939.00 | \$ 5,848.12 | 9650.26 | \$ 56,435,879.00 | \$ 52,188,388.00 | \$ 6,098.12 | 9682.93 | \$ 59,047,669.00 | \$ 48,376,288.00 |
| | Lakeside Joint | \$ 6,088.62 | 78.55 | \$ 478,261.00 | \$ 478,836.00 | \$ 6,644.62 | 84.21 | \$ 559,543.00 | \$ 516,246.00 | \$ 6,894.62 | 79.71 | \$ 549,570.00 | \$ 449,240.00 |
| | Loma Prieta | \$ 5,269.76 | 463.33 | \$ 2,441,638.00 | \$ 2,468,257.00 | \$ 5,825.76 | 393.61 | \$ 2,293,077.00 | \$ 2,132,112.00 | \$ 6,075.76 | 392.13 | \$ 2,382,488.00 | \$ 1,964,859.00 |
| | Los Altos | \$ 5,279.64 | 4067.85 | \$ 21,476,784.00 | \$ 21,550,789.00 | \$ 5,835.64 | 4162.4 | \$ 24,290,268.00 | \$ 22,463,362.00 | \$ 6,085.64 | 4203.15 | \$ 25,578,858.00 | \$ 20,956,483.00 |
| | Los Gatos Union | \$ 5,284.64 | 2567.32 | \$ 13,567,362.00 | \$ 13,614,195.00 | \$ 5,840.64 | 2764.63 | \$ 16,147,209.00 | \$ 14,931,095.00 | \$ 6,090.64 | 2847.37 | \$ 17,342,306.00 | \$ 14,207,486.00 |
| | Luther Burbank | \$ 5,290.41 | 502.38 | \$ 2,657,796.00 | \$ 2,661,439.00 | \$ 5,846.41 | 556.69 | \$ 3,254,638.00 | \$ 3,003,429.00 | \$ 6,096.41 | 554.16 | \$ 3,378,387.00 | \$ 2,762,038.00 |
| | Montebello | \$ 6,449.69 | 34.76 | \$ 224,191.00 | \$ 260,276.00 | \$ 7,005.69 | 21.39 | \$ 149,852.00 | \$ 138,098.00 | \$ - | - | \$ - | \$ - |
| | Moreland | \$ 5,281.59 | 3883.01 | \$ 20,508,467.00 | \$ 20,581,346.00 | \$ 5,837.59 | 3915.91 | \$ 22,859,477.00 | \$ 21,138,529.00 | \$ 6,087.59 | 3990.43 | \$ 24,292,102.00 | \$ 19,901,680.00 |
| | Mt. Pleasant | \$ 5,303.87 | 2888.26 | \$ 15,318,956.00 | \$ 15,371,993.00 | \$ 5,859.87 | 2875.75 | \$ 16,851,521.00 | \$ 15,583,163.00 | \$ 6,109.87 | 2876.5 | \$ 17,575,041.00 | \$ 14,397,570.00 |
| | Mtn. View Whisman | \$ 5,307.59 | 4180.96 | \$ 22,190,821.00 | \$ 22,919,419.00 | \$ 5,863.59 | 4347.39 | \$ 25,491,313.00 | \$ 24,266,713.00 | \$ 6,113.59 | 4527.69 | \$ 27,680,440.00 | \$ 23,458,409.00 |
| | Oak Grove | \$ 5,284.80 | 11553.43 | \$ 61,057,567.00 | \$ 61,310,986.00 | \$ 5,840.80 | 11564.08 | \$ 67,543,478.00 | \$ 62,507,784.00 | \$ 6,090.80 | 11461.27 | \$ 69,808,303.00 | \$ 57,239,492.00 |
| | Orchard | \$ 5,718.09 | 785.55 | \$ 4,481,846.00 | \$ 4,520,897.00 | \$ 6,274.09 | 828.62 | \$ 5,198,836.00 | \$ 4,823,533.00 | \$ 6,524.09 | 836.32 | \$ 5,456,227.00 | \$ 4,485,041.00 |
| | Saratoga Union | \$ 5,383.25 | 2341.63 | \$ 12,605,580.00 | \$ 12,648,567.00 | \$ 5,939.25 | 2271.64 | \$ 13,491,838.00 | \$ 12,475,910.00 | \$ 6,189.25 | 2215.64 | \$ 13,713,150.00 | \$ 11,234,455.00 |
| | Sunnyvale | \$ 5,318.94 | 5824.08 | \$ 30,977,932.00 | \$ 31,299,455.00 | \$ 5,874.94 | 5971.37 | \$ 35,081,440.00 | \$ 32,620,583.00 | \$ 6,124.94 | 6137.28 | \$ 37,590,472.00 | \$ 31,124,658.00 |
| | Union | \$ 5,278.13 | 4307.58 | \$ 22,735,967.00 | \$ 22,815,228.00 | \$ 5,834.13 | 4461.14 | \$ 26,026,871.00 | \$ 24,068,322.00 | \$ 6,084.13 | 4602.85 | \$ 28,004,338.00 | \$ 22,942,334.00 |
| High | Campbell Union High | \$ 6,381.62 | 7398.42 | \$ 47,213,905.00 | \$ 47,500,973.00 | \$ 7,050.62 | 7374.31 | \$ 51,993,458.00 | \$ 48,280,043.00 | \$ 7,350.62 | 7371.66 | \$ 54,186,271.00 | \$ 44,615,786.00 |
| | East Side Union High | \$ 6,396.34 | 23623.45 | \$ 151,103,618.00 | \$ 151,553,540.00 | \$ 7,065.34 | 23903.91 | \$ 168,889,251.00 | \$ 156,106,238.00 | \$ 7,365.34 | 23931.58 | \$ 176,264,223.00 | \$ 144,339,318.00 |
| | Fremont Union High | \$ 6,364.70 | 9862.85 | \$ 62,774,081.00 | \$ 62,918,194.00 | \$ 7,033.70 | 10056.16 | \$ 70,732,013.00 | \$ 65,388,076.00 | \$ 7,333.70 | 10049.52 | \$ 73,700,165.00 | \$ 60,366,276.00 |
| | Los Gatos - Saratoga | \$ 6,365.49 | 3076.72 | \$ 19,584,830.00 | \$ 19,608,124.00 | \$ 7,034.49 | 3074.15 | \$ 21,625,077.00 | \$ 19,952,406.00 | \$ 7,334.49 | 3076.35 | \$ 22,563,458.00 | \$ 18,443,748.00 |
| | Mtn. View - Los Altos | \$ 6,404.36 | 3502.08 | \$ 22,428,581.00 | \$ 22,454,006.00 | \$ 7,073.36 | 3518.34 | \$ 24,886,485.00 | \$ 22,960,536.00 | \$ 7,373.36 | 3529.5 | \$ 26,024,274.00 | \$ 21,271,664.00 |
| Unified | Palo Alto Unified | \$ 6,149.83 | 10088.81 | \$ 62,044,466.00 | \$ 62,118,278.00 | \$ 6,730.83 | 10517.4 | \$ 70,790,831.00 | \$ 65,316,260.00 | \$ 6,992.83 | 10704.37 | \$ 74,853,840.00 | \$ 61,187,813.00 |
| | San Jose Unified | \$ 5,533.97 | 29442.61 | \$ 162,934,520.00 | \$ 163,490,109.00 | \$ 6,114.97 | 30268.99 | \$ 185,093,966.00 | \$ 171,145,154.00 | \$ 6,376.97 | 30622.4 | \$ 195,278,126.00 | \$ 159,965,049.00 |
| | Gilroy Unified | \$ 5,526.13 | 9424.02 | \$ 52,078,360.00 | \$ 52,249,984.00 | \$ 6,107.13 | 10092.38 | \$ 61,635,477.00 | \$ 56,986,183.00 | \$ 6,369.13 | 10460.29 | \$ 66,622,947.00 | \$ 54,570,988.00 |
| | Morgan Hill Unified | \$ 5,526.23 | 8557.34 | \$ 47,289,829.00 | \$ 47,445,483.00 | \$ 6,107.23 | 8819.03 | \$ 53,859,845.00 | \$ 49,795,082.00 | \$ 6,369.23 | 8828.09 | \$ 56,228,136.00 | \$ 46,059,332.00 |
| | Milpitas Unified | \$ 5,528.18 | 9518.98 | \$ 52,622,635.00 | \$ 52,965,268.00 | \$ 6,109.18 | 9481.93 | \$ 57,926,817.00 | \$ 53,746,217.00 | \$ 6,371.18 | 9569.78 | \$ 60,970,791.00 | \$ 50,027,400.00 |
| | Santa Clara Unified | \$ 5,521.19 | 13513.03 | \$ 74,608,006.00 | \$ 75,320,536.00 | \$ 6,102.19 | 14067.62 | \$ 85,843,290.00 | \$ 79,979,793.00 | \$ 6,364.19 | 14301.98 | \$ 91,020,518.00 | \$ 75,171,860.00 |

Source: State RL Software- Annual Data

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Table 4-Salaries and Benefit Totals per ADA

| Type | District Name | P2 ADA | Certificated Salaries 1000-1999 | | | Classified Salaries 2000-2999 | | | Employee Benefits 3000-3999 | | |
|------------|-----------------------------|-----------|---------------------------------|---------------|-----------|-------------------------------|---------------|-----------|-----------------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Alum Rock | 12,780.00 | \$ 69,289,006.01 | \$ 5,421.67 | 0.008% | \$ 25,639,423.95 | \$ 2,006.21 | 0.008% | \$ 24,041,087.47 | \$ 1,881.15 | 0.008% |
| | Berryessa | 8,108.82 | \$ 32,580,474.37 | \$ 4,017.91 | 0.012% | \$ 7,765,014.29 | \$ 957.60 | 0.012% | \$ 13,878,325.47 | \$ 1,711.51 | 0.012% |
| | Cambrian | 3,111.04 | \$ 14,063,866.22 | \$ 4,520.63 | 0.032% | \$ 3,369,025.61 | \$ 1,082.93 | 0.032% | \$ 4,390,711.31 | \$ 1,411.33 | 0.032% |
| | Campbell Elem | 7,112.09 | \$ 31,504,171.22 | \$ 4,429.66 | 0.014% | \$ 8,547,570.04 | \$ 1,201.84 | 0.014% | \$ 9,773,943.15 | \$ 1,374.27 | 0.014% |
| | Cupertino Union | 17,619.33 | \$ 69,289,006.01 | \$ 3,932.56 | 0.006% | \$ 25,639,423.95 | \$ 1,455.19 | 0.006% | \$ 24,041,087.42 | \$ 1,364.47 | 0.006% |
| | Evergreen | 12,933.53 | \$ 55,133,242.71 | \$ 4,262.81 | 0.008% | \$ 9,978,557.67 | \$ 771.53 | 0.008% | \$ 22,805,208.72 | \$ 1,763.26 | 0.008% |
| | Franklin-McKinley | 9,611.95 | \$ 43,608,472.41 | \$ 4,536.90 | 0.010% | \$ 10,174,676.68 | \$ 1,058.54 | 0.010% | \$ 13,790,048.46 | \$ 1,434.68 | 0.010% |
| | Lakeside Joint | 80.85 | \$ 498,046.74 | \$ 6,160.13 | 1.237% | \$ 185,595.95 | \$ 2,295.56 | 1.237% | \$ 126,229.62 | \$ 1,561.28 | 1.237% |
| | Loma Prieta | 387.29 | \$ 1,907,032.93 | \$ 4,924.04 | 0.258% | \$ 1,024,377.40 | \$ 2,644.99 | 0.258% | \$ 705,289.75 | \$ 1,821.09 | 0.258% |
| | Los Altos | 4,196.76 | \$ 20,146,576.75 | \$ 4,800.51 | 0.024% | \$ 6,191,239.50 | \$ 1,475.24 | 0.024% | \$ 8,411,160.57 | \$ 2,004.20 | 0.024% |
| | Los Gatos Union | 2,829.88 | \$ 13,896,044.42 | \$ 4,910.47 | 0.035% | \$ 3,717,536.16 | \$ 1,313.67 | 0.035% | \$ 4,668,133.01 | \$ 1,649.59 | 0.035% |
| | Luther Burbank | 547.23 | \$ 2,231,186.49 | \$ 4,077.24 | 0.183% | \$ 504,341.31 | \$ 921.63 | 0.183% | \$ 619,916.33 | \$ 1,132.83 | 0.183% |
| | Moreland | 3,974.01 | \$ 18,306,570.01 | \$ 4,606.57 | 0.025% | \$ 5,567,165.94 | \$ 1,400.89 | 0.025% | \$ 6,651,080.58 | \$ 1,673.64 | 0.025% |
| | Mt. Pleasant | 2,670.28 | \$ 11,564,227.62 | \$ 4,330.72 | 0.037% | \$ 3,040,637.89 | \$ 1,138.70 | 0.037% | \$ 4,296,224.74 | \$ 1,608.90 | 0.037% |
| | Mtn. View Whisman | 4,519.42 | \$ 18,541,342.99 | \$ 4,102.59 | 0.022% | \$ 5,988,404.25 | \$ 1,325.04 | 0.022% | \$ 8,514,004.86 | \$ 1,883.87 | 0.022% |
| | Oak Grove | 11,200.87 | \$ 46,443,740.02 | \$ 4,146.44 | 0.009% | \$ 13,469,311.68 | \$ 1,202.52 | 0.009% | \$ 17,995,846.60 | \$ 1,606.65 | 0.009% |
| | Orchard | 827.20 | \$ 3,308,027.19 | \$ 3,999.07 | 0.121% | \$ 868,444.57 | \$ 1,049.86 | 0.121% | \$ 1,235,719.32 | \$ 1,493.86 | 0.121% |
| | Saratoga Union | 2,188.89 | \$ 15,547,642.52 | \$ 7,102.98 | 0.046% | \$ 2,648,542.53 | \$ 1,209.99 | 0.046% | \$ 908,545.81 | \$ 415.07 | 0.046% |
| | Sunnyvale Union | 6,116.77 | \$ 28,021,181.89 | \$ 4,581.04 | 0.016% | \$ 9,161,422.71 | \$ 1,497.75 | 0.016% | \$ 10,770,151.83 | \$ 1,760.76 | 0.016% |
| | Union | 4,576.77 | \$ 18,611,557.62 | \$ 4,066.53 | 0.022% | \$ 4,279,769.26 | \$ 935.11 | 0.022% | \$ 5,590,431.45 | \$ 1,221.48 | 0.022% |
| HIGH | Campbell Union High | 7,253.23 | \$ 32,149,177.26 | \$ 4,432.39 | 0.014% | \$ 8,873,594.81 | \$ 1,223.40 | 0.014% | \$ 13,055,103.88 | \$ 1,799.90 | 0.014% |
| | East Side Union High | 23,632.14 | \$ 107,170,830.41 | \$ 4,534.96 | 0.004% | \$ 26,812,689.26 | \$ 1,134.59 | 0.004% | \$ 49,069,346.20 | \$ 2,076.38 | 0.004% |
| | Fremont Union High | 9,910.64 | \$ 44,890,982.25 | \$ 4,529.57 | 0.010% | \$ 15,390,197.69 | \$ 1,552.90 | 0.010% | \$ 17,850,025.12 | \$ 1,801.10 | 0.010% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 17,940,361.14 | \$ 5,881.64 | 0.033% | \$ 5,974,613.68 | \$ 1,958.74 | 0.033% | \$ 6,313,255.33 | \$ 2,069.76 | 0.033% |
| | Mtn. View - Los Altos Union | 3,521.16 | \$ 23,368,607.68 | \$ 6,636.62 | 0.028% | \$ 8,833,319.01 | \$ 2,380.84 | 0.028% | \$ 9,382,954.46 | \$ 2,664.73 | 0.028% |
| Unified | Gilroy Unified | 10,367.31 | \$ 43,063,089.07 | \$ 4,153.74 | 0.010% | \$ 12,231,611.25 | \$ 1,179.82 | 0.010% | \$ 15,530,273.43 | \$ 1,498.00 | 0.010% |
| | Milpitas Unified | 11,161.70 | \$ 39,603,536.09 | \$ 3,548.16 | 0.009% | \$ 10,759,528.05 | \$ 963.97 | 0.009% | \$ 12,862,568.58 | \$ 1,152.38 | 0.009% |
| | Morgan Hill Unified | 8,678.49 | \$ 32,646,770.73 | \$ 3,761.80 | 0.012% | \$ 9,178,008.11 | \$ 1,057.56 | 0.012% | \$ 11,165,992.28 | \$ 1,286.63 | 0.012% |
| | Palo Alto Unified | 11,243.50 | \$ 74,828,754.11 | \$ 6,655.29 | 0.009% | \$ 26,633,498.20 | \$ 2,368.79 | 0.009% | \$ 29,802,220.57 | \$ 2,650.62 | 0.009% |
| | San Jose Unified | 30,008.78 | \$ 134,995,531.87 | \$ 4,498.53 | 0.003% | \$ 40,023,305.54 | \$ 1,333.72 | 0.003% | \$ 57,239,367.18 | \$ 1,907.42 | 0.003% |
| | Santa Clara Unified | 14,101.81 | \$ 70,990,024.49 | \$ 5,034.11 | 0.007% | \$ 19,962,633.50 | \$ 1,415.61 | 0.007% | \$ 23,103,908.72 | \$ 1,638.36 | 0.007% |

Sources: Unaudited Actual Reports 2009-10

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Table 5-Books and Supplies, Services and Capital Outlay Totals per ADA

| Type | District Name | Books & Supplies 4000-4999 | | | Services & Operating Expenses 5000-5999 | | | Capital Outlay 6000-6999 | | |
|-------------------|-----------------------------|----------------------------|---------------|-----------------|---|---------------|---------------|--------------------------|---------------|-----------|
| | | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Alum Rock | \$ 5,984,561.65 | \$ 468.28 | 0.008% | \$ 9,899,401.20 | \$ 774.60 | 0.008% | \$ 9,899,401.20 | \$ 774.60 | 0.008% |
| | Berryessa | \$ 1,420,452.15 | \$ 175.17 | 0.012% | \$ 4,938,249.95 | \$ 609.00 | 0.012% | \$ 88,833.86 | \$ 10.96 | 0.012% |
| | Cambrian | \$ 751,840.06 | \$ 241.67 | 0.032% | \$ 2,808,961.24 | \$ 902.90 | 0.032% | \$ 40,597.50 | \$ 13.05 | 0.032% |
| | Campbell Elem | \$ 2,292,610.28 | \$ 322.35 | 0.014% | \$ 5,984,987.47 | \$ 841.52 | 0.014% | \$ 141,796.77 | \$ 19.94 | 0.014% |
| | Cupertino Union | \$ 5,984,561.65 | \$ 339.66 | 0.006% | \$ 9,899,401.20 | \$ 561.85 | 0.006% | \$ 150,102.70 | \$ 8.52 | 0.006% |
| | Evergreen | \$ 4,368,894.17 | \$ 337.80 | 0.008% | \$ 5,229,419.19 | \$ 404.33 | 0.008% | \$ 24,755.66 | \$ 1.91 | 0.008% |
| | Franklin-McKinley | \$ 3,150,511.14 | \$ 327.77 | 0.010% | \$ 11,078,346.34 | \$ 1,152.56 | 0.010% | \$ 203,003.46 | \$ 21.12 | 0.010% |
| | Lakeside Joint | \$ 20,832.93 | \$ 257.67 | 1.237% | \$ 485,971.36 | \$ 6,010.78 | 1.237% | \$ - | \$ - | 0.000% |
| | Loma Prieta | \$ 139,789.56 | \$ 360.94 | 0.258% | \$ 689,004.92 | \$ 1,779.04 | 0.258% | \$ - | \$ - | 0.000% |
| | Los Altos | \$ 1,818,732.27 | \$ 433.37 | 0.024% | \$ 4,729,697.57 | \$ 1,126.99 | 0.024% | \$ 140,795.07 | \$ 33.55 | 0.024% |
| | Los Gatos Union | \$ 2,009,003.47 | \$ 709.93 | 0.035% | \$ 2,636,639.26 | \$ 931.71 | 0.035% | \$ - | \$ - | 0.000% |
| | Luther Burbank | \$ 208,968.58 | \$ 381.87 | 0.183% | \$ 853,729.81 | \$ 1,560.09 | 0.183% | \$ - | \$ - | 0.000% |
| | Moreland | \$ 2,056,175.81 | \$ 517.41 | 0.025% | \$ 4,364,975.94 | \$ 1,098.38 | 0.025% | \$ 233,851.48 | \$ 58.85 | 0.025% |
| | Mt. Pleasant | \$ 838,207.95 | \$ 313.90 | 0.037% | \$ 3,170,563.41 | \$ 1,187.35 | 0.037% | \$ 38,933.94 | \$ 14.58 | 0.037% |
| | Mtn. View Whisman | \$ 1,482,951.82 | \$ 328.13 | 0.022% | \$ 5,707,344.77 | \$ 1,262.85 | 0.022% | \$ 33,927.44 | \$ 7.51 | 0.022% |
| | Oak Grove | \$ 1,740,111.74 | \$ 155.36 | 0.009% | \$ 9,122,442.26 | \$ 814.44 | 0.009% | \$ - | \$ - | 0.000% |
| | Orchard | \$ 303,473.09 | \$ 366.87 | 0.121% | \$ 932,040.55 | \$ 1,126.74 | 0.121% | \$ 5,780.17 | \$ 6.99 | 0.121% |
| | Saratoga Union | \$ - | \$ - | 0.000% | \$ 2,118,946.51 | \$ 968.05 | 0.046% | \$ - | \$ - | 0.000% |
| | Sunnyvale | \$ 226,928.16 | \$ 37.10 | 0.016% | \$ - | \$ - | 0.000% | \$ 19,662.88 | \$ 3.21 | 0.016% |
| Union | \$ 1,389,860.15 | \$ 303.68 | 0.022% | \$ 3,622,152.84 | \$ 791.42 | 0.022% | \$ 429,367.66 | \$ 93.81 | 0.022% | |
| HIGH | Campbell Union High | \$ 1,651,185.30 | \$ 227.65 | 0.014% | \$ 7,951,103.85 | \$ 1,096.22 | 0.014% | \$ 271,880.25 | \$ 37.48 | 0.014% |
| | East Side Union High | \$ 4,078,794.46 | \$ 172.60 | 0.004% | \$ 17,450,632.36 | \$ 738.43 | 0.004% | \$ 1,198,611.81 | \$ 50.72 | 0.004% |
| | Fremont Union High | \$ 3,249,355.49 | \$ 327.87 | 0.010% | \$ 11,351,797.00 | \$ 1,145.42 | 0.010% | \$ 60,803.36 | \$ 6.14 | 0.010% |
| | Los Gatos - Saratoga Joint | \$ 1,326,098.43 | \$ 434.75 | 0.033% | \$ 3,938,584.16 | \$ 1,291.24 | 0.033% | \$ 90,717.35 | \$ 29.74 | 0.033% |
| | Mtn. View - Los Altos Union | \$ 1,199,230.93 | \$ 340.58 | 0.028% | \$ 4,546,813.53 | \$ 1,291.28 | 0.028% | \$ 259,278.25 | \$ 73.63 | 0.028% |
| Unified | Gilroy Unified | \$ 3,153,835.93 | \$ 304.21 | 0.010% | \$ 9,621,596.63 | \$ 928.07 | 0.010% | \$ 223,271.26 | \$ 21.54 | 0.010% |
| | Milpitas Unified | \$ 2,952,676.36 | \$ 264.54 | 0.009% | \$ 4,780,305.24 | \$ 428.28 | 0.009% | \$ 344,168.90 | \$ 30.83 | 0.009% |
| | Morgan Hill Unified | \$ 2,932,441.53 | \$ 337.90 | 0.012% | \$ 8,808,701.07 | \$ 1,015.00 | 0.012% | \$ 124,765.14 | \$ 14.38 | 0.012% |
| | Palo Alto Unified | \$ 6,277,180.03 | \$ 558.29 | 0.009% | \$ 14,276,961.15 | \$ 1,269.80 | 0.009% | \$ 369,734.40 | \$ 32.88 | 0.009% |
| | San Jose Unified | \$ 10,782,270.91 | \$ 359.30 | 0.003% | \$ 39,088,673.32 | \$ 1,302.57 | 0.003% | \$ 1,275,767.24 | \$ 42.51 | 0.003% |
| | Santa Clara Unified | \$ 8,450,800.23 | \$ 599.27 | 0.007% | \$ 14,444,851.03 | \$ 1,024.33 | 0.007% | \$ - | \$ - | 0.000% |

Sources: Unaudited Actual Reports 2009-10

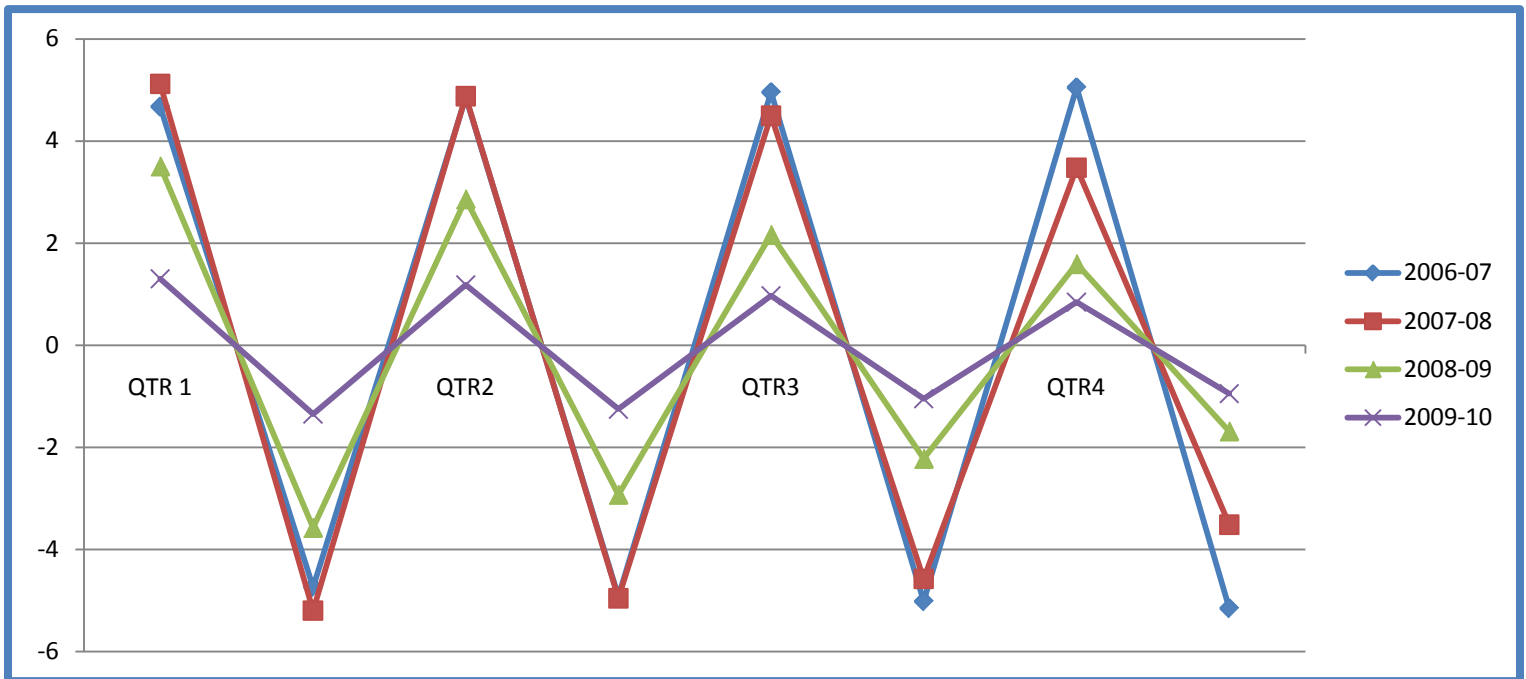
Table 6 - Other Outgo, Indirect Costs and Total Expenditures per ADA

| Type | District Name | Other Outgo 7100-7299 | | | Trans of Indirect Costs 7300-7399 | | | Total Expenditures | | |
|-------------------|-----------------------------|-----------------------|---------------|-----------|-----------------------------------|---------------|------------------|--------------------|---------------|-----------|
| | | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Alum Rock | \$ 68,939.34 | \$ 5.39 | 0.008% | \$ (243,569.52) | \$ (19.06) | 0.008% | \$ 144,578,251.30 | \$ 11,312.85 | 0.008% |
| | Berryessa | \$ 490,109.49 | \$ 60.44 | 0.012% | \$ (102,160.19) | \$ (12.60) | 0.012% | \$ 61,059,299.39 | \$ 7,529.99 | 0.012% |
| | Cambrian | \$ 10,449.00 | \$ 3.36 | 0.032% | \$ - | \$ - | 0.000% | \$ 25,435,450.94 | \$ 8,175.87 | 0.032% |
| | Campbell Elem | \$ 276,029.62 | \$ 38.81 | 0.014% | \$ (226,668.12) | \$ (31.87) | 0.014% | \$ 58,294,440.43 | \$ 8,196.53 | 0.014% |
| | Cupertino Union | \$ 68,939.34 | \$ 3.91 | 0.006% | \$ (243,569.52) | \$ (13.82) | 0.006% | \$ 134,828,952.75 | \$ 7,652.33 | 0.006% |
| | Evergreen | \$ 420,127.39 | \$ 32.48 | 0.008% | \$ (110,914.00) | \$ (8.58) | 0.008% | \$ 97,849,291.51 | \$ 7,565.55 | 0.008% |
| | Franklin-McKinley | \$ 597,776.70 | \$ 62.19 | 0.010% | \$ (205,086.64) | \$ (21.34) | 0.010% | \$ 82,397,748.55 | \$ 8,572.43 | 0.010% |
| | Lakeside Joint | \$ - | \$ - | 0.000% | \$ - | \$ - | 0.000% | \$ 1,316,676.60 | \$ 16,285.42 | 1.237% |
| | Loma Prieta | \$ - | \$ - | 0.000% | \$ - | \$ - | 0.000% | \$ 4,465,494.56 | \$ 11,530.11 | 0.258% |
| | Los Altos | \$ 332,802.54 | \$ 79.30 | 0.024% | \$ - | \$ - | 0.000% | \$ 41,771,004.27 | \$ 9,953.16 | 0.024% |
| | Los Gatos Union | \$ 401,138.89 | \$ 141.75 | 0.035% | \$ - | \$ - | 0.000% | \$ 27,328,495.21 | \$ 9,657.12 | 0.035% |
| | Luther Burbank | \$ - | \$ - | 0.000% | \$ (18,895.00) | \$ (34.53) | 0.183% | \$ 4,399,247.52 | \$ 8,039.12 | 0.183% |
| | Moreland | \$ 3,340.00 | \$ 0.84 | 0.025% | \$ (55,004.41) | \$ (13.84) | 0.025% | \$ 37,128,155.35 | \$ 9,342.74 | 0.025% |
| | Mt. Pleasant | \$ 59,124,815.64 | \$ 22,141.80 | 0.037% | \$ (55,426.56) | \$ (20.76) | 0.037% | \$ 82,018,184.63 | \$ 30,715.20 | 0.037% |
| | Mtn. View Whisman | \$ 10,020.00 | \$ 2.22 | 0.022% | \$ (29,207.98) | \$ (6.46) | 0.022% | \$ 40,248,788.15 | \$ 8,905.74 | 0.022% |
| | Oak Grove | \$ 3,488,414.00 | \$ 311.44 | 0.009% | \$ (172,173.63) | \$ (15.37) | 0.009% | \$ 92,087,692.67 | \$ 8,221.48 | 0.009% |
| | Orchard | \$ 146,333.10 | \$ 176.90 | 0.121% | \$ (8,944.74) | \$ (10.81) | 0.121% | \$ 6,790,873.25 | \$ 8,209.47 | 0.121% |
| | Saratoga Union | \$ 2,167,636.28 | \$ 990.29 | 0.046% | \$ - | \$ - | 0.000% | \$ 23,391,313.65 | \$ 10,686.38 | 0.046% |
| Sunnyvale | \$ - | \$ - | 0.000% | \$ - | \$ - | 0.000% | \$ 48,199,347.47 | \$ 7,879.87 | 0.016% | |
| Union | \$ 1,633,552.89 | \$ 356.92 | 0.022% | \$ - | \$ - | 0.000% | \$ 35,556,691.87 | \$ 7,768.95 | 0.022% | |
| HIGH | Campbell Union High | \$ 2,264,456.48 | \$ 312.20 | 0.014% | \$ - | \$ - | 0.000% | \$ 66,216,501.83 | \$ 9,129.24 | 0.014% |
| | East Side Union High | \$ 3,588,288.83 | \$ 151.84 | 0.004% | \$ (490,793.68) | \$ (20.77) | 0.004% | \$ 208,878,399.65 | \$ 8,838.74 | 0.004% |
| | Fremont Union High | \$ 6,680.00 | \$ 0.67 | 0.010% | \$ (193,383.29) | \$ (19.51) | 0.010% | \$ 92,606,457.62 | \$ 9,344.15 | 0.010% |
| | Los Gatos - Saratoga Joint | \$ 226,687.51 | \$ 74.32 | 0.033% | \$ - | \$ - | 0.000% | \$ 35,810,317.60 | \$ 11,740.20 | 0.033% |
| | Mtn. View - Los Altos Union | \$ 303,806.66 | \$ 86.28 | 0.028% | \$ (117,693.58) | \$ (33.42) | 0.028% | \$ 47,326,316.94 | \$ 13,440.55 | 0.028% |
| Unified | Gilroy Unified | \$ 3,078,213.28 | \$ 296.92 | 0.010% | \$ (262,430.20) | \$ (25.31) | 0.010% | \$ 86,639,460.65 | \$ 8,356.99 | 0.010% |
| | Milpitas Unified | \$ 4,565,869.15 | \$ 409.07 | 0.009% | \$ (307,560.21) | \$ (27.55) | 0.009% | \$ 75,561,092.16 | \$ 6,769.68 | 0.009% |
| | Morgan Hill Unified | \$ 3,231,566.00 | \$ 372.37 | 0.012% | \$ (165,999.85) | \$ (19.13) | 0.012% | \$ 67,922,245.01 | \$ 7,826.50 | 0.012% |
| | Palo Alto Unified | \$ 144,455.56 | \$ 12.85 | 0.009% | \$ (101,674.88) | \$ (9.04) | 0.009% | \$ 152,231,129.14 | \$ 13,539.48 | 0.009% |
| | San Jose Unified | \$ 2,260,718.83 | \$ 75.34 | 0.003% | \$ (481,319.15) | \$ (16.04) | 0.003% | \$ 285,184,315.74 | \$ 9,503.36 | 0.003% |
| | Santa Clara Unified | \$ 625,138.91 | \$ 44.33 | 0.007% | \$ (517,470.21) | \$ (36.70) | 0.007% | \$ 137,059,886.67 | \$ 9,719.31 | 0.007% |

Sources: Unaudited Actual Reports 2009-10

Historical Information: Interest Rates

| Year | QTR 1 | | QTR2 | | QTR3 | | QTR4 | |
|---------|--------|---------|--------|---------|--------|----------|---------|----------|
| 2006-07 | 4.6738 | -4.7346 | 4.858 | -4.9192 | 4.9548 | -5.014 | 5.0486 | -5.1503 |
| 2007-08 | 5.1187 | -5.1956 | 4.878 | -4.9532 | 4.4968 | -4.574 | 3.4799 | -3.5118 |
| 2008-09 | 3.5105 | -3.5732 | 2.866 | -2.9243 | 2.1669 | -2.2205 | 1.5956 | -1.6833 |
| 2009-10 | 1.305 | -1.3483 | 1.1861 | -1.2500 | 0.9698 | -1.04661 | 0.84762 | -0.94714 |

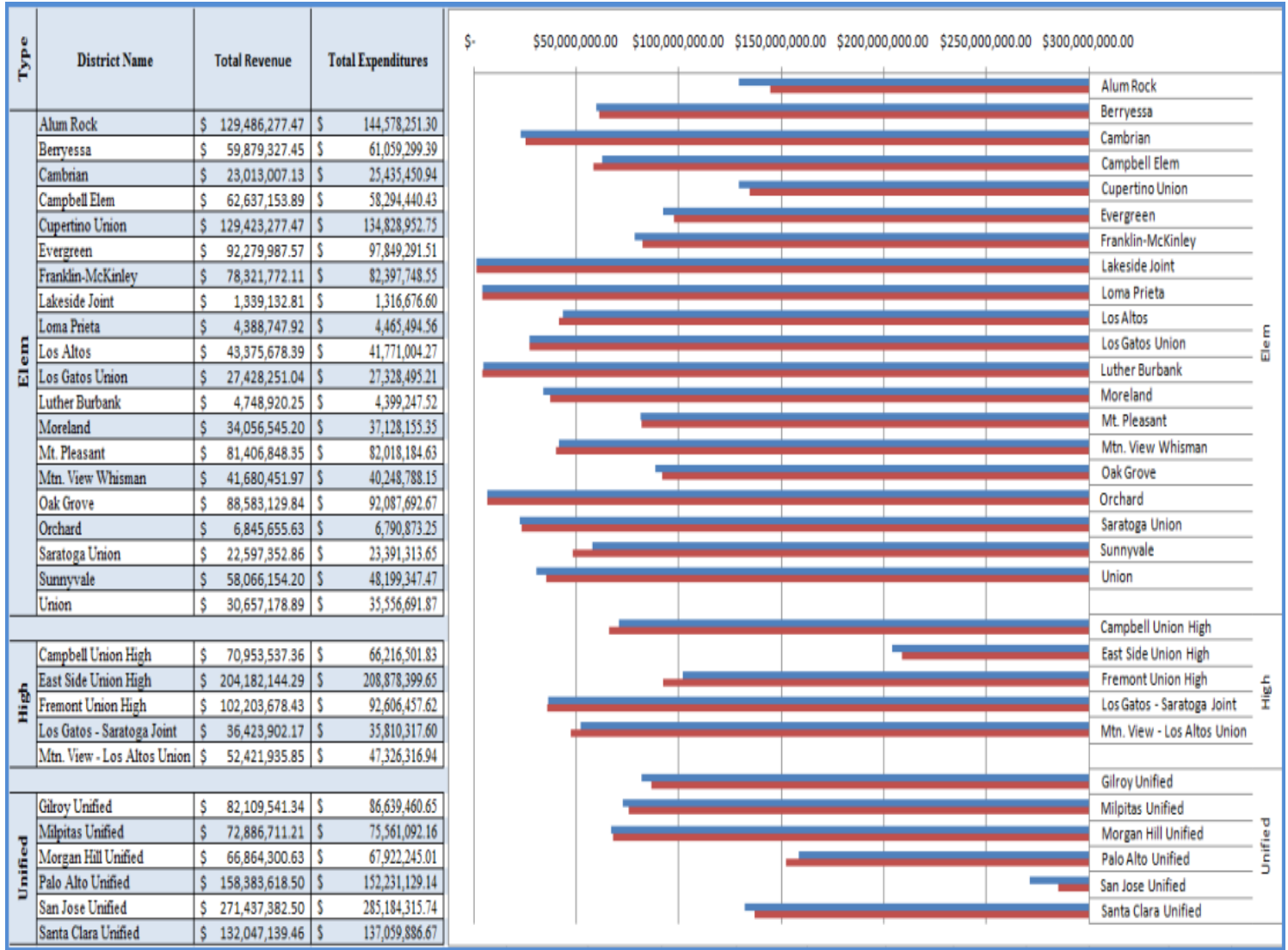


Note: Negative interest rates are applied to funds with negative average daily cash balances
 Negative interest rate is the sum of interest rate before admin charges plus admin charge rate.

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Table 7 - Summary of General Fund Revenues and Expenditures



■ Total Revenue
■ Total Expenditures

Sources: 09-10 Unaudited Actual Reportss

Financial Statistical Report

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Table 8 - General Fund Revenue Data

| Type | District Name | Revenue Limit 8010-8099 | Federal Revenue 8100-8299 | Other State Revenue 8300-8599 | Other Local Revenue 8600-8799 | Total Revenue |
|-----------|-----------------------|----------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------|
| Elem | Alum Rock | \$ 85,745,196.50 | \$ 5,481,901.85 | \$ 17,024,471.63 | \$ 21,234,707.49 | \$ 129,486,277.47 |
| | Berryessa | \$ 38,820,468.05 | \$ 5,197,546.25 | \$ 10,060,222.44 | \$ 5,801,090.71 | \$ 59,879,327.45 |
| | Cambrian | \$ 15,264,368.83 | \$ 1,076,230.47 | \$ 4,227,008.71 | \$ 2,445,399.12 | \$ 23,013,007.13 |
| | Campbell Elem | \$ 37,520,342.33 | \$ 5,455,168.60 | \$ 13,386,624.40 | \$ 6,275,018.56 | \$ 62,637,153.89 |
| | Cupertino Union | \$ 85,745,196.50 | \$ 5,418,901.85 | \$ 17,024,471.63 | \$ 21,234,707.49 | \$ 129,423,277.47 |
| | Evergreen | \$ 61,849,215.37 | \$ 7,116,818.68 | \$ 16,671,794.54 | \$ 6,642,158.98 | \$ 92,279,987.57 |
| | Franklin-McKinley | \$ 45,860,131.38 | \$ 10,195,821.43 | \$ 16,929,722.28 | \$ 5,336,097.02 | \$ 78,321,772.11 |
| | Lakeside Joint | \$ 981,957.33 | \$ 93,841.00 | \$ 212,805.84 | \$ 50,528.64 | \$ 1,339,132.81 |
| | Loma Prieta | \$ 2,802,408.02 | \$ 303,318.54 | \$ 438,488.87 | \$ 844,532.49 | \$ 4,388,747.92 |
| | Los Altos | \$ 26,275,513.83 | \$ 1,932,611.94 | \$ 2,567,381.73 | \$ 12,600,170.89 | \$ 43,375,678.39 |
| | Los Gatos Union | \$ 17,924,427.07 | \$ 1,012,853.58 | \$ 1,612,756.01 | \$ 6,878,214.38 | \$ 27,428,251.04 |
| | Luther Burbank | \$ 2,586,825.89 | \$ 506,942.37 | \$ 1,031,326.70 | \$ 623,825.29 | \$ 4,748,920.25 |
| | Moreland | \$ 19,000,453.03 | \$ 2,307,512.66 | \$ 4,643,256.53 | \$ 8,105,322.98 | \$ 34,056,545.20 |
| | Mt. Pleasant | \$ 13,647,445.80 | \$ 29,966,447.47 | \$ 36,911,085.76 | \$ 881,869.32 | \$ 81,406,848.35 |
| | Mtn. View Whisman | \$ 26,009,459.58 | \$ 2,554,252.36 | \$ 5,319,837.70 | \$ 7,796,902.33 | \$ 41,680,451.97 |
| | Oak Grove | \$ 57,171,603.07 | \$ 6,685,271.76 | \$ 17,622,154.01 | \$ 7,104,101.00 | \$ 88,583,129.84 |
| | Orchard | \$ 4,787,275.90 | \$ 534,537.78 | \$ 1,122,883.59 | \$ 400,958.36 | \$ 6,845,655.63 |
| | Saratoga Union | \$ 18,811,782.12 | \$ 648,277.98 | \$ 1,226,895.63 | \$ 1,910,397.13 | \$ 22,597,352.86 |
| Sunnyvale | \$ 39,553,939.01 | \$ 3,868,115.08 | \$ 6,506,080.10 | \$ 8,138,020.01 | \$ 58,066,154.20 | |
| Union | \$ 23,062,047.78 | \$ 1,472,563.04 | \$ 4,046,579.97 | \$ 2,075,988.10 | \$ 30,657,178.89 | |
| High | Campbell Union | \$ 54,215,053.11 | \$ 3,610,106.61 | \$ 5,054,906.09 | \$ 8,073,471.55 | \$ 70,953,537.36 |
| | East Side Union High | \$ 137,300,179.19 | \$ 27,045,512.35 | \$ 29,241,699.15 | \$ 10,594,753.60 | \$ 204,182,144.29 |
| | Fremont Union High | \$ 79,296,411.54 | \$ 5,122,357.49 | \$ 6,408,460.76 | \$ 11,376,448.64 | \$ 102,203,678.43 |
| | Los Gatos - Saratoga | \$ 31,254,942.74 | \$ 1,282,998.06 | \$ 1,805,625.14 | \$ 2,080,336.23 | \$ 36,423,902.17 |
| | Mtn. View - Los Altos | \$ 41,909,093.59 | \$ 1,802,561.01 | \$ 5,042,009.64 | \$ 3,668,271.61 | \$ 52,421,935.85 |
| Unified | Gilroy Unified | \$ 53,988,794.09 | \$ 8,235,055.19 | \$ 14,008,359.57 | \$ 5,877,332.49 | \$ 82,109,541.34 |
| | Milpitas Unified | \$ 47,463,180.75 | \$ 5,417,670.05 | \$ 12,907,351.71 | \$ 7,098,508.70 | \$ 72,886,711.21 |
| | Morgan Hill Unified | \$ 43,610,218.49 | \$ 5,954,913.17 | \$ 10,916,844.58 | \$ 6,382,324.39 | \$ 66,864,300.63 |
| | Palo Alto Unified | \$ 111,534,432.23 | \$ 5,267,795.84 | \$ 11,199,201.20 | \$ 30,382,189.23 | \$ 158,383,618.50 |
| | San Jose Unified | \$ 155,603,630.51 | \$ 28,577,501.89 | \$ 72,384,449.46 | \$ 14,871,800.64 | \$ 271,437,382.50 |
| | Santa Clara Unified | \$ 89,782,295.99 | \$ 11,305,463.94 | \$ 20,416,419.61 | \$ 10,542,959.92 | \$ 132,047,139.46 |

Chart 4-General Fund Revenue Data

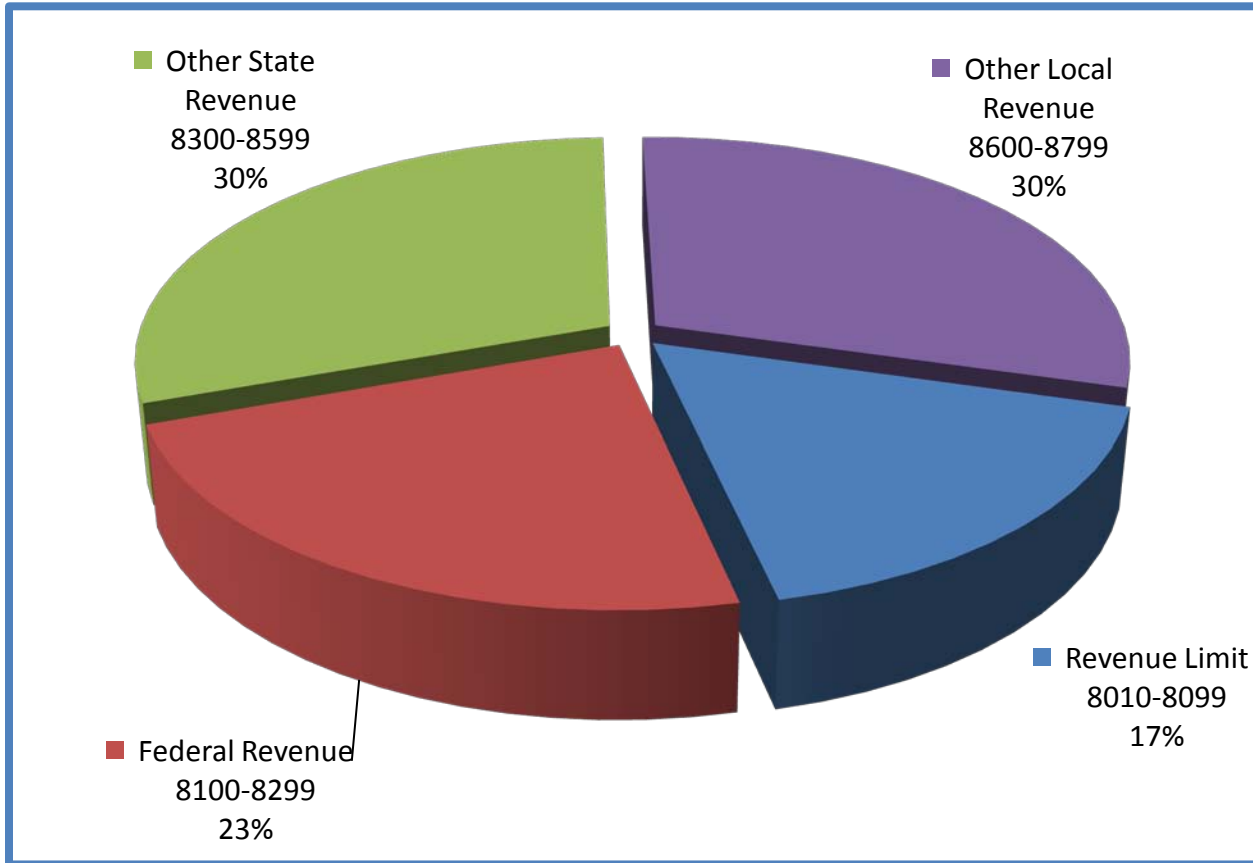


Table 9 - General Fund Expenditures- Salaries & Benefits by District Type

| Type | District Name | Certificated Salaries 1000-1999 | Classified Salaries 2000-2999 | Employee Benefits 3000-3999 |
|---------|-----------------------------|------------------------------------|----------------------------------|--------------------------------|
| Elem | Alum Rock | \$ 69,289,006.01 | \$ 25,639,423.95 | \$ 24,041,087.47 |
| | Berryessa | \$ 32,580,474.37 | \$ 7,765,014.29 | \$ 13,878,325.47 |
| | Cambrian | \$ 14,063,866.22 | \$ 3,369,025.61 | \$ 4,390,711.31 |
| | Campbell Elem | \$ 31,504,171.22 | \$ 8,547,570.04 | \$ 9,773,943.15 |
| | Cupertino Union | \$ 69,289,006.01 | \$ 25,639,423.95 | \$ 24,041,087.42 |
| | Evergreen | \$ 55,133,242.71 | \$ 9,978,557.67 | \$ 22,805,208.72 |
| | Franklin-McKinley | \$ 43,608,472.41 | \$ 10,174,676.68 | \$ 13,790,048.46 |
| | Lakeside Joint | \$ 498,046.74 | \$ 185,595.95 | \$ 126,229.62 |
| | Loma Prieta | \$ 1,907,032.93 | \$ 1,024,377.40 | \$ 705,289.75 |
| | Los Altos | \$ 20,146,576.75 | \$ 6,191,239.50 | \$ 8,411,160.57 |
| | Los Gatos Union | \$ 13,896,044.42 | \$ 3,717,536.16 | \$ 4,668,133.01 |
| | Luther Burbank | \$ 2,231,186.49 | \$ 504,341.31 | \$ 619,916.33 |
| | Moreland | \$ 18,306,570.01 | \$ 5,567,165.94 | \$ 6,651,080.58 |
| | Mt. Pleasant | \$ 11,564,227.62 | \$ 3,040,637.89 | \$ 4,296,224.74 |
| | Mtn. View Whisman | \$ 18,541,342.99 | \$ 5,988,404.25 | \$ 8,514,004.86 |
| | Oak Grove | \$ 46,443,740.02 | \$ 13,469,311.68 | \$ 17,995,846.60 |
| | Orchard | \$ 3,308,027.19 | \$ 868,444.57 | \$ 1,235,719.32 |
| | Saratoga Union | \$ 15,547,642.52 | \$ 2,648,542.53 | \$ 908,545.81 |
| | Sunnyvale | \$ 28,021,181.89 | \$ 9,161,422.71 | \$ 10,770,151.83 |
| | Union | \$ 18,611,557.62 | \$ 4,279,769.26 | \$ 5,590,431.45 |
| High | Campbell Union High | \$ 32,149,177.26 | \$ 8,873,594.81 | \$ 13,055,103.88 |
| | East Side Union High | \$ 107,170,830.41 | \$ 26,812,689.26 | \$ 49,069,346.20 |
| | Fremont Union High | \$ 44,890,982.25 | \$ 15,390,197.69 | \$ 17,850,025.12 |
| | Los Gatos - Saratoga Joint | \$ 17,940,361.14 | \$ 5,974,613.68 | \$ 6,313,255.33 |
| | Mtn. View - Los Altos Union | \$ 23,368,607.68 | \$ 8,383,319.01 | \$ 9,382,954.46 |
| Unified | Gilroy Unified | \$ 43,063,089.07 | \$ 12,231,611.25 | \$ 15,530,273.43 |
| | Milpitas Unified | \$ 39,603,536.09 | \$ 10,759,528.05 | \$ 12,862,568.58 |
| | Morgan Hill Unified | \$ 32,646,770.73 | \$ 9,178,008.11 | \$ 11,165,992.28 |
| | Palo Alto Unified | \$ 74,828,754.11 | \$ 26,633,498.20 | \$ 29,802,220.57 |
| | San Jose Unified | \$ 134,995,531.87 | \$ 40,023,305.54 | \$ 57,239,367.18 |
| | Santa Clara Unified | \$ 70,990,024.49 | \$ 19,962,633.50 | \$ 23,103,908.72 |

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Table 9 - General Fund Expenditures- Salaries & Benefits by District Type

| Type | District Name | Books & Supplies 4000-4999 | Services/ Operating Expenses 5000-5999 | Capital Outlay 6000-6999 | Other Outgo 7100-7299 | Trans of Indirect Costs 7300-7399 |
|---------------------|-----------------------------|----------------------------|--|--------------------------|-----------------------|-----------------------------------|
| Elem | Alum Rock | \$ 5,984,561.65 | \$ 9,899,401.20 | \$ 9,899,401.20 | \$ 68,939.34 | \$ (243,569.52) |
| | Berryessa | \$ 1,420,452.15 | \$ 4,938,249.95 | \$ 88,833.86 | \$ 490,109.49 | \$ (102,160.19) |
| | Cambrian | \$ 751,840.06 | \$ 2,808,961.24 | \$ 40,597.50 | \$ 10,449.00 | \$ - |
| | Campbell Elem | \$ 2,292,610.28 | \$ 5,984,987.47 | \$ 141,796.77 | \$ 276,029.62 | \$ (226,668.12) |
| | Cupertino Union | \$ 5,984,561.65 | \$ 9,899,401.20 | \$ 150,102.70 | \$ 68,939.34 | \$ (243,569.52) |
| | Evergreen | \$ 4,368,894.17 | \$ 5,229,419.19 | \$ 24,755.66 | \$ 420,127.39 | \$ (110,914.00) |
| | Franklin-McKinley | \$ 3,150,511.14 | \$ 11,078,346.34 | \$ 203,003.46 | \$ 597,776.70 | \$ (205,086.64) |
| | Lakeside Joint | \$ 20,832.93 | \$ 485,971.36 | \$ - | \$ - | \$ - |
| | Loma Prieta | \$ 139,789.56 | \$ 689,004.92 | \$ - | \$ - | \$ - |
| | Los Altos | \$ 1,818,732.27 | \$ 4,729,697.57 | \$ 140,795.07 | \$ 332,802.54 | \$ - |
| | Los Gatos Union | \$ 2,009,003.47 | \$ 2,636,639.26 | \$ - | \$ 401,138.89 | \$ - |
| | Luther Burbank | \$ 208,968.58 | \$ 853,729.81 | \$ - | \$ - | \$ (18,895.00) |
| | Moreland | \$ 2,056,175.81 | \$ 4,364,975.94 | \$ 233,851.48 | \$ 3,340.00 | \$ (55,004.41) |
| | Mt. Pleasant | \$ 838,207.95 | \$ 3,170,563.41 | \$ 38,933.94 | \$ 59,124,815.64 | \$ (55,426.56) |
| | Mtn. View Whisman | \$ 1,482,951.82 | \$ 5,707,344.77 | \$ 33,927.44 | \$ 10,020.00 | \$ (29,207.98) |
| | Oak Grove | \$ 1,740,111.74 | \$ 9,122,442.26 | \$ - | \$ 3,488,414.00 | \$ (172,173.63) |
| | Orchard | \$ 303,473.09 | \$ 932,040.55 | \$ 5,780.17 | \$ 146,333.10 | \$ (8,944.74) |
| | Saratoga Union | \$ - | \$ 2,118,946.51 | | \$ 2,167,636.28 | \$ - |
| Sunnyvale | \$ 226,928.16 | \$ - | \$ 19,662.88 | \$ - | \$ - | |
| Union | \$ 1,389,860.15 | \$ 3,622,152.84 | \$ 429,367.66 | \$ 1,633,552.89 | \$ - | |
| High | Campbell Union High | \$ 1,651,185.30 | \$ 7,951,103.85 | \$ 271,880.25 | \$ 2,264,456.48 | \$ - |
| | East Side Union High | \$ 4,078,794.46 | \$ 17,450,632.36 | \$ 1,198,611.81 | \$ 3,588,288.83 | \$ (490,793.68) |
| | Fremont Union High | \$ 3,249,355.49 | \$ 11,351,797.00 | \$ 60,803.36 | \$ 6,680.00 | \$ (193,383.29) |
| | Los Gatos - Saratoga Joint | \$ 1,326,098.43 | \$ 3,938,584.16 | \$ 90,717.35 | \$ 226,687.51 | \$ - |
| | Mtn. View - Los Altos Union | \$ 1,199,230.93 | \$ 4,546,813.53 | \$ 259,278.25 | \$ 303,806.66 | \$ (117,693.58) |
| Unified | Gilroy Unified | \$ 3,153,835.93 | \$ 9,621,596.63 | \$ 223,271.26 | \$ 3,078,213.28 | \$ (262,430.20) |
| | Milpitas Unified | \$ 2,952,676.36 | \$ 4,780,305.24 | \$ 344,168.90 | \$ 4,565,869.15 | \$ (307,560.21) |
| | Morgan Hill Unified | \$ 2,932,441.53 | \$ 8,808,701.07 | \$ 124,765.14 | \$ 3,231,566.00 | \$ (165,999.85) |
| | Palo Alto Unified | \$ 6,277,180.03 | \$ 14,276,961.15 | \$ 369,734.40 | \$ 144,455.56 | \$ (101,674.88) |
| | San Jose Unified | \$ 10,782,270.91 | \$ 39,088,673.32 | \$ 1,275,767.24 | \$ 2,260,718.83 | \$ (481,319.15) |
| Santa Clara Unified | \$ 8,450,800.23 | \$ 14,444,851.03 | \$ - | \$ 625,138.91 | \$ (517,470.21) | |

Chart 4A-General Fund Expense Data

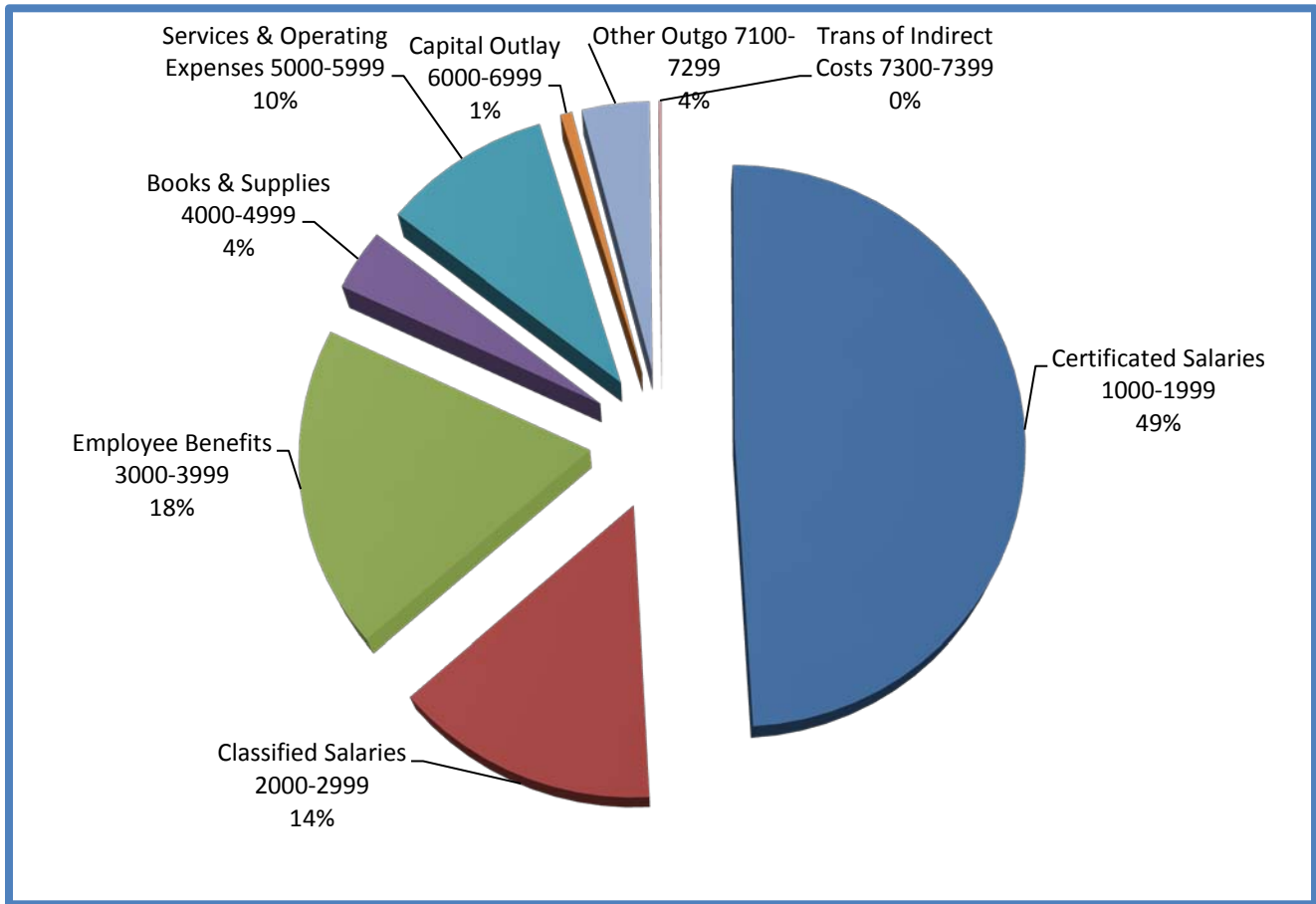


Table 10 – Teacher’s Salary -Santa Clara County vs. California

| | Type of LEA | # of LEA | Total Salary Schedule FTE | Total Salary Schedule Cost | Avg Salary Paid | Highest Entry Level Sal Sched Step | Mid Point Salary Offered | Lowest Schedule Salary Offered |
|--------------------|---------------------------------|---------------|---------------------------|-----------------------------|-----------------|------------------------------------|--------------------------|--------------------------------|
| Santa Clara County | County Office | 1 | 345.57 | \$ 25,859,636.00 | \$ 74,832.00 | \$ 87,707.00 | \$ 66,682.00 | \$ 45,656.00 |
| | Elementary | 18 | 5,936.19 | \$ 412,441,444.00 | \$ 69,479.00 | \$ 97,144.00 | \$ 69,608.00 | \$ 42,072.00 |
| | High | 5 | 2,397.90 | \$ 189,417,827.00 | \$ 78,993.00 | \$ 117,351.00 | \$ 79,217.00 | \$ 41,083.00 |
| | Unified | 6 | 4,609.00 | \$ 327,375,125.00 | \$ 71,030.00 | \$ 103,836.00 | \$ 71,453.00 | \$ 39,069.00 |
| | County Totals | 30 | 13,288.66 | \$ 955,094,032.00 | | | | |
| California State | County Office | 41 | 4,436.73 | \$ 300,653,566.00 | \$ 67,764.00 | \$ 102,402.00 | \$ 67,006.00 | \$ 31,609.00 |
| | Elementary | 427 | 53,887.93 | \$ 3,639,101,854.00 | \$ 67,531.00 | \$ 115,456.00 | \$ 70,016.00 | \$ 24,575.00 |
| | High | 75 | 23,770.00 | \$ 1,705,871,558.00 | \$ 71,766.00 | \$ 119,657.00 | \$ 76,510.00 | \$ 33,362.00 |
| | Unified | 307 | 200,682.34 | \$ 13,551,990,858.00 | \$ 67,530.00 | \$ 118,863.00 | \$ 72,602.00 | \$ 26,362.00 |
| | Common Admin | 6 | 3,889.11 | \$ 276,127,175.00 | \$ 71,000.00 | \$ 95,624.00 | \$ 65,456.00 | \$ 35,228.00 |
| | Overall Totals | 856.00 | 286,666.11 | \$ 19,473,745,011.00 | | | | |
| | Total Statewide Averages | | | | | \$ 67,932.00 | \$ 78,848.00 | \$ 59,538.00 |

Source: Selected certificated salaries and related statistics 2009-10 - a compilation of selected salary statistics from "2009-10 salary and benefits schedule for the certificated bargaining unit (form j-90." updated as of January 25, 2011.

Table 11 - Teacher's Salary by District

| Type | District | Total Salary Schedule FTE | Lowest Salary Schedule Offered | Lowest Salary Heading Offered | Avg Salary Paid | Highest Entry Level Sal Sched Step | Highest Salary Sched Offered | Sal At BA+10 Step Offered | No Of Service Days Required |
|------------|-------------------------------|---------------------------------|--------------------------------|-------------------------------|-----------------|------------------------------------|------------------------------|---------------------------|-----------------------------|
| Elementary | Alum Rock Union | 697.35 | \$ 46,567.00 | BA | \$ 65,984.00 | 11 | \$ 84,619.00 | \$ 72,497.00 | 182 |
| | Berryessa | Did Not Submit Current Year J90 | | | | | | | |
| | Cambrian | 161.2 | \$ 53,022.00 | BA+30 | \$ 72,876.00 | 27 | \$ 92,916.00 | \$ 74,315.00 | 185 |
| | Campbell Union | 391.05 | \$ 47,334.00 | NC | \$ 67,463.00 | 11 | \$ 85,591.00 | \$ 70,861.00 | 183 |
| | Cupertino Union | 836.51 | \$ 50,650.00 | EC | \$ 69,624.00 | 11 | \$ 96,046.00 | \$ 74,452.00 | 187 |
| | Evergreen | 662.5 | \$ 49,401.00 | BA NC | \$ 74,978.00 | 6 | \$ 92,975.00 | \$ 71,825.00 | 184 |
| | Franklin-Mckinley | 462.25 | \$ 43,050.00 | BA | \$ 74,008.00 | 12 | \$ 87,151.00 | \$ 74,420.00 | 184 |
| | Lakeside Joint | Did Not Submit Current Year J90 | | | | | | | |
| | Loma Prieta Joint | 21 | \$ 45,093.00 | NC | \$ 70,128.00 | 6 | \$ 83,149.00 | \$ 62,191.00 | 185 |
| | Los Altos | 232.63 | \$ 44,832.00 | BA+30 | \$ 74,463.00 | 15 | \$ 86,924.00 | \$ 69,334.00 | 185 |
| | Los Gatos Union | 154.3 | \$ 47,976.00 | NC | \$ 74,445.00 | 11 | \$ 91,903.00 | \$ 73,011.00 | 184 |
| | Luther Burbank | Did Not Submit Current Year J90 | | | | | | | |
| | Moreland | 208.8 | \$ 49,588.00 | BA+30 | \$ 69,163.00 | 30 | \$ 92,603.00 | \$ 69,730.00 | 185 |
| | Mountain View-Whisman | 239.81 | \$ 44,609.00 | BA+30 | \$ 61,835.00 | 10 | \$ 82,315.00 | \$ 64,599.00 | 187 |
| | Mt. Pleasant | 140.8 | \$ 47,209.00 | BA+30 | \$ 66,420.00 | 11 | \$ 91,427.00 | \$ 65,326.00 | 185 |
| | Oak Grove | 569.2 | \$ 43,632.00 | BA | \$ 65,568.00 | 18 | \$ 83,782.00 | \$ 68,291.00 | 183 |
| | Orchard | 40.2 | \$ 42,283.00 | BA+30 | \$ 66,357.00 | 10 | \$ 85,827.00 | \$ 72,130.00 | 185 |
| | Saratoga Union | 128.38 | \$ 50,123.00 | EC/I | \$ 78,286.00 | 12 | \$ 97,144.00 | \$ 76,626.00 | 186 |
| Sunnyvale | 345.4 | \$ 48,540.00 | BA<45 | \$ 67,254.00 | 15 | \$ 91,179.00 | \$ 70,319.00 | 187 | |
| High | Union | 228.01 | \$ 42,072.00 | BA<30 | \$ 69,420.00 | 15 | \$ 85,995.00 | \$ 67,983.00 | 185 |
| | Campbell Union | 365.6 | \$ 41,083.00 | BA<30 | \$ 66,172.00 | 12 | \$ 87,200.00 | \$ 69,456.00 | 182 |
| | East Side Union | 1,212.00 | \$ 48,434.00 | BA | \$ 79,285.00 | 32 | \$ 98,141.00 | \$ 79,527.00 | 182 |
| | Fremont Union | 456.1 | \$ 50,104.00 | BA | \$ 74,635.00 | 28 | \$ 93,827.00 | \$ 78,069.00 | 184 |
| | Los Gatos-Saratoga Joint | 165 | \$ 57,646.00 | BA | \$ 92,725.00 | 13 | \$ 114,327.00 | \$ 88,296.00 | 185 |
| | Mountain View-Los Altos Union | 199.2 | \$ 62,102.00 | BA | \$ 99,353.00 | 13 | \$ 117,351.00 | \$ 98,820.00 | 186 |
| Unified | Gilroy Unified | 546.07 | \$ 43,810.00 | BA+PR | \$ 64,745.00 | 19 | \$ 81,988.00 | \$ 64,537.00 | 186 |
| | Milpitas Unified | 455.25 | \$ 49,033.00 | BA | \$ 72,935.00 | 11 | \$ 91,854.00 | \$ 77,173.00 | 186 |
| | Morgan Hill | 424.6 | \$ 42,427.00 | BA | \$ 63,736.00 | 15 | \$ 82,651.00 | \$ 65,315.00 | 184 |
| | Palo Alto Unified | 733.14 | \$ 51,422.00 | BA | \$ 85,360.00 | 12 | \$ 103,836.00 | \$ 81,860.00 | 186 |
| | San Jose Unified | 1,731.79 | \$ 43,436.00 | BA NC | \$ 67,256.00 | 30 | \$ 87,228.00 | \$ 71,772.00 | 186 |
| | Santa Clara | 718.15 | \$ 39,069.00 | BA | \$ 73,381.00 | 12 | \$ 89,856.00 | \$ 75,792.00 | 186 |

Table 12- Ethnicity by District

| Type | District Name | African American not Hispanic | American Indian or Alaska Native | Asian | Filipino | Hispanic or Latino |
|----------|-------------------------|-------------------------------|----------------------------------|----------------|----------------|--------------------|
| Elem | Alum Rock Union | 283 (2.1%) | 46 (0.3%) | 1,405 (10.5%) | 768 (5.7%) | 10,411 (77.9%) |
| | Berryessa Union | 1 (0.0%) | 25 (0.3%) | 4,062 (48.8%) | 956 (11.5%) | 2,048 (24.6%) |
| | Cambrian | 129 (4.0%) | 31 (1.0%) | 481 (14.9%) | 90 (2.8%) | 781 (24.3%) |
| | Campbell Union | 359 (4.8%) | 56 (0.7%) | 859 (11.4%) | 212 (2.8%) | 80 (1.1%) |
| | Cupertino Union | 212 (1.2%) | 44 (0.2%) | 12,675 (70.4%) | 195 (1.1%) | 909 (5.0%) |
| | Evergreen | 396 (3.0%) | 29 (0.2%) | 6,348 (47.6%) | 1,134 (8.5%) | 4,117 (30.9%) |
| | Franklin-Mckinley | 154 (1.5%) | 27 (0.3%) | 3,064 (30.0%) | 384 (3.8%) | 6,202 (60.8%) |
| | Lakeside Joint | 0 (0.0%) | 0 (0.0%) | 3 (3.6%) | 0 (0.0%) | 2 (2.4%) |
| | Loma Prieta Joint Union | 1 (0.2%) | 4 (1.0%) | 17 (4.1%) | 1 (0.2%) | 37 (9.0%) |
| | Los Altos | 14 (0.3%) | 0 (0.0%) | 1,153 (26.9%) | 25 (0.6%) | 314 (7.3%) |
| | Los Gatos-Saratoga | 8 (0.3%) | 7 (0.2%) | 876 (27.6%) | 14 (0.4%) | 191 (6.0%) |
| | Luther Burbank | 12 (2.1%) | 0 (0.0%) | 4 (0.7%) | 5 (0.9%) | 506 (88.9%) |
| | Moreland | 117 (2.8%) | 13 (0.3%) | 949 (23.0%) | 82 (2.0%) | 1,318 (31.9%) |
| | Mountain View Whisman | 165 (3.5%) | 22 (0.5%) | 590 (12.6%) | 218 (4.7%) | 2,014 (43.0%) |
| | Mt. Pleasant | 68 (2.5%) | 4 (0.1%) | 228 (8.3%) | 112 (4.1%) | 1,096 (39.8%) |
| | Oak Grove | 652 (5.6%) | 74 (0.6%) | 2,261 (19.4%) | 352 (3.0%) | 5,343 (45.9%) |
| | Orchard | 61 (7.3%) | 3 (0.4%) | 365 (43.7%) | 77 (9.2%) | 256 (30.6%) |
| | Saratoga Union | 3 (0.1%) | 4 (0.2%) | 1,139 (50.8%) | 17 (0.8%) | 85 (3.8%) |
| | Sunnyvale | 189 (3.0%) | 27 (0.4%) | 1,542 (24.5%) | 502 (8.0%) | 2,712 (43.0%) |
| Union | 105 (2.2%) | 8 (0.2%) | 654 (13.8%) | 72 (1.5%) | 838 (17.7%) | |
| High | Campbell Union High | 268 (3.4%) | 25 (0.3%) | 853 (10.9%) | 110 (1.4%) | 2,403 (30.8%) |
| | East Side Union High | 1,062 (3.9%) | 94 (0.3%) | 7,501 (27.9%) | 2,311 (8.6%) | 12,966 (48.2%) |
| | Fremont Union High | 174 (1.7%) | 38 (0.4%) | 5,424 (52.7%) | 333 (3.2%) | 1,449 (14.1%) |
| | Los Gatos Union | 14 (0.5%) | 6 (0.2%) | 319 (10.9%) | 17 (0.6%) | 169 (5.8%) |
| | Mountain View-Los Altos | 108 (2.9%) | 10 (0.3%) | 655 (17.8%) | 128 (3.5%) | 854 (23.3%) |
| Un ified | Gilroy | 147 (1.3%) | 54 (0.5%) | 316 (2.8%) | 177 (1.6%) | 7,832 (70.5%) |
| | Milpitas | 357 (3.6%) | 29 (0.3%) | 3,974 (40.5%) | 2,002 (20.4%) | 2,194 (22.4%) |
| | Morgan Hill | 213 (2.2%) | 43 (0.4%) | 679 (7.1%) | 162 (1.7%) | 4,451 (46.3%) |
| | Palo Alto | 310 (2.6%) | 13 (0.1%) | 3,445 (29.4%) | 23 (0.2%) | 1,298 (11.1%) |
| | San Jose | 1,091 (3.4%) | 248 (0.8%) | 4,222 (13.0%) | 612 (1.9%) | 16,706 (51.5%) |
| | Santa Clara | 625 (4.2%) | 69 (0.5%) | 3,408 (22.8%) | 1,132 (7.6%) | 5,253 (35.2%) |
| | State Totals: | 424,327 (6.9%) | 44,915 (0.7%) | 526,866 (8.5%) | 156,433 (2.5%) | 3,118,404 (50.4%) |

Source Data Quest

Table 13- Ethnicity by District

| Type | District Name | Pacific Islander | White not Hispanic | Two or More Races | None Reported (Ethnicity) |
|------------|-------------------------|------------------|--------------------|-------------------|---------------------------|
| Elementary | Alum Rock Union | 106 (0.8%) | 344 (2.6%) | 9 (0.1%) | 0 (0.0%) |
| | Berryessa Union | 337 (4.0%) | 514 (6.2%) | 383 (4.6%) | 1 (0.0%) |
| | Cambrian | 41 (1.3%) | 1,629 (50.6%) | 23 (0.7%) | 13 (0.4%) |
| | Campbell Union | 56 (0.7%) | 60 (0.8%) | 27 (0.4%) | 5,819 (77.3%) |
| | Cupertino Union | 51 (0.3%) | 3,862 (21.4%) | 59 (0.3%) | 3 (0.0%) |
| | Evergreen | 111 (0.8%) | 1,161 (8.7%) | 17 (0.1%) | 10 (0.1%) |
| | Franklin-Mckinley | 61 (0.6%) | 225 (2.2%) | 45 (0.4%) | 40 (0.4%) |
| | Lakeside Joint | 0 (0.0%) | 78 (92.9%) | 1 (1.2%) | 0 (0.0%) |
| | Loma Prieta Joint Union | 0 (0.0%) | 327 (79.8%) | 23 (5.6%) | 0 (0.0%) |
| | Los Altos | 11 (0.3%) | 2,252 (52.5%) | 412 (9.6%) | 112 (2.6%) |
| | Los Gatos-Saratoga | 7 (0.2%) | 1,849 (58.3%) | 146 (4.6%) | 71 (2.2%) |
| | Luther Burbank | 2 (0.4%) | 25 (4.4%) | 0 (0.0%) | 15 (2.6%) |
| | Moreland | 21 (0.5%) | 1,306 (31.6%) | 322 (7.8%) | 7 (0.2%) |
| | Mountain View Whisman | 56 (1.2%) | 1,488 (31.7%) | 0 (0.0%) | 135 (2.9%) |
| | Mt. Pleasant | 10 (0.4%) | 90 (3.3%) | 8 (0.3%) | 1,137 (41.3%) |
| | Oak Grove | 115 (1.0%) | 2,405 (20.7%) | 46 (0.4%) | 385 (3.3%) |
| | Orchard | 1 (0.1%) | 63 (7.5%) | 0 (0.0%) | 10 (1.2%) |
| | Saratoga Union | 1 (0.0%) | 848 (37.9%) | 142 (6.3%) | 1 (0.0%) |
| | Sunnyvale | 65 (1.0%) | 1,235 (19.6%) | 20 (0.3%) | 13 (0.2%) |
| Union | 36 (0.8%) | 2,802 (59.2%) | 115 (2.4%) | 107 (2.3%) | |
| High | Campbell Union High | 51 (0.7%) | 3,575 (45.9%) | 482 (6.2%) | 24 (0.3%) |
| | East Side Union High | 250 (0.9%) | 2,555 (9.5%) | 80 (0.3%) | 96 (0.4%) |
| | Fremont Union High | 55 (0.5%) | 2,811 (27.3%) | 1 (0.0%) | 0 (0.0%) |
| | Los Gatos Union | 5 (0.2%) | 2,147 (73.3%) | 177 (6.0%) | 76 (2.6%) |
| | Mountain View-Los Altos | 31 (0.8%) | 1,844 (50.2%) | 43 (1.2%) | 0 (0.0%) |
| Unified | Gilroy | 31 (0.3%) | 2,075 (18.7%) | 139 (1.3%) | 345 (3.1%) |
| | Milpitas | 110 (1.1%) | 890 (9.1%) | 237 (2.4%) | 9 (0.1%) |
| | Morgan Hill | 48 (0.5%) | 3,606 (37.5%) | 302 (3.1%) | 116 (1.2%) |
| | Palo Alto | 57 (0.5%) | 5,511 (47.1%) | 978 (8.4%) | 69 (0.6%) |
| | San Jose | 176 (0.5%) | 8,658 (26.7%) | 0 (0.0%) | 710 (2.2%) |
| | Santa Clara | 159 (1.1%) | 3,690 (24.7%) | 461 (3.1%) | 142 (1.0%) |
| | | | | | |
| | State Totals: | 37,012 (0.6%) | 1,673,278 (27.0%) | 96,785 (1.6%) | 112,405 (1.8%) |

**Section III:
Voted and Bonded Indebtedness**

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Voted and Bonded Indebtedness Overview

Current law allows both K-12 school districts and community college districts to incur voter approved debt. The most commonly used method is through the issuance of a general obligation bond. Traditionally, a bond issuance must be approved by two-thirds of the registered voters within the district and is then repaid through a property tax levy. Proposition 39, approved by state voters in November 2000, and AB 701 (Chapter 44/Statutes 2000, provided for a 55 percent voter approval, if certain conditions are met. These conditions include restricting the use of the funds for salaries and operating expenses, limiting the presentation of the bond measure to only general elections, and a maximum tax rate of \$60 per \$100,000 assessed valuation for districts and \$30 for and secondary districts for each election. Districts still have the option of seeking approval of bonds by two thirds of registered voters if they do not want to comply with the additional restrictions of Proposition 39 and AB 701.

Table 14-Ratio of General Bonded Debt Outstanding

COUNTY OF SANTA CLARA
 Ratios of General Bonded Debt Outstanding
 Last Ten Fiscal Years
 (Dollars in thousands)
 (Unaudited)

| <u>Fiscal Year</u> | <u>General Obligation Bonds - Principal</u> | <u>Less: Amounts Restricted to Repaying Principal</u> | <u>Total</u> | <u>Percentage of Personal Income (3)</u> | <u>Percentage of Actual Value of Taxable Property (2)</u> | <u>Per Capita</u> |
|--------------------|---|---|--------------|--|---|-------------------|
| 2010 | \$ 350,000 | \$ 35,573 | \$ 314,427 | 0.30% (1) | 0.10% | \$ 167.17 |
| 2009 | 350,000 | 10,294 | 339,706 | 0.33% (1) | 0.11% | 182.87 |
| 2008 | - | - | - | - | - | - |
| 2007 | - | - | - | - | - | - |
| 2006 | - | - | - | - | - | - |
| 2005 | - | - | - | - | - | - |
| 2004 | - | - | - | - | - | - |
| 2003 | - | - | - | - | - | - |
| 2002 | - | - | - | - | - | - |
| 2001 | - | - | - | - | - | - |

- (1) 2009 and 2010 percentages calculated using 2008 personal income data, which is the most recent available.
- (2) See "Taxable Assessed Value of Property" table for property value data.
- (3) Population and personal income data can be found in the "Demographic and Economic Statistics" table.

Source: County of Santa Clara Controller's Office
 County of Santa Clara Assessor's Office
 State of California - Department of Finance
 U.S. Department of Commerce- Bureau of Economic Analysis

Source: Santa Clara County CAFR

Table 15- Direct and Overlapping Bonded Debt

| COUNTY OF SANTA CLARA Direct and Overlapping Bonded Debt June 30, 2010 (Unaudited) | | |
|---|---------------------|--------------------------|
| 2009-10 Assessed Valuation (includes unitary utility valuation) | | \$306,313,549,479 |
| Less: Redevelopment Incremental Valuation | | 33,351,761,915 |
| Adjusted Assessed Valuation | | <u>\$272,961,787,564</u> |
| Direct and Overlapping Tax and Assessment Debt: | % Applicable | Debt at 6/30/09 |
| Santa Clara County | 100 | \$ 350,000,000 |
| Santa Clara Valley Water District, Zone W-1 | 100 | 910,000 |
| Foothill-DeAnza-Community College District | 100 | 479,279,288 |
| San Jose-Evergreen Community College District | 100 | 240,500,057 |
| Other Community College Districts | 0.041-98.663 | 270,162,673 |
| Gilroy Unified School District Lease Tax Obligations | 100 | 159,633,171 |
| Palo Alto Unified School District | 100 | 210,379,249 |
| San Jose Unified School District | 100 | 521,817,986 |
| Santa Clara Unified School District | 100 | 267,085,000 |
| Other Unified School Districts | 1.102-100 | 114,082,744 |
| Campbell Union High School District | 100 | 136,395,000 |
| East Side Union High School District | 100 | 565,877,650 |
| Fremont Union High School District | 100 | 202,415,000 |
| Other High School Districts | 94.037-100 | 88,050,468 |
| Campbell School District | 100 | 98,223,346 |
| Cupertino Union School District | 100 | 127,264,911 |
| Evergreen School District and Community Facilities District No. 92-1 | 100 | 125,769,198 |
| Los Altos School District | 100 | 90,819,000 |
| Los Gatos Union School District | 100 | 85,445,000 |
| Moreland School District | 100 | 73,271,872 |
| Sunnyvale School District | 100 | 119,092,005 |
| Union School District | 100 | 75,127,615 |
| Other School Districts | 4.463-100 | 455,312,212 |
| City of Gilroy | 100 | 10,500,000 |
| City of Palo Alto | 100 | 55,305,000 |
| City of San Jose | 100 | 499,970,000 |
| City of Saratoga | 100 | 12,955,000 |
| Saratoga Fire Protection District | 100 | 5,048,737 |
| El Camino Hospital District | 100 | 144,975,000 |
| North County Library District Special Tax Obligations | 100 | 640,000 |
| City Community Facilities Districts | 100 | 66,860,000 |
| City of San Jose Special Assessment Bonds | 100 | 26,725,114 |
| Other City 1915 Act Bonds (Estimated) | 100 | 77,894,189 |
| Santa Clara Valley Water District Benefit Assessment District | 100 | 152,440,000 |
| Total Direct and Overlapping Tax and Assessment Debt | | <u>\$ 5,910,226,485</u> |

(Continued)

Source: Santa Clara County CAFR

Table 16 -Direct and Overlapping Bonded Debt

| COUNTY OF SANTA CLARA | | |
|---|---------------------|--|
| Direct and Overlapping Bonded Debt | | |
| June 30, 2010 | | |
| <i>(Unaudited)</i> | | |
| Direct and Overlapping General Fund Debt: | % Applicable | Debt at 6/30/10 |
| Santa Clara County General Fund Obligations | 100 | \$ 825,070,000 |
| Santa Clara County Pension Obligations | 100 | 388,044,822 |
| Santa Clara County Office of Education Certificates of Participation | 100 | 13,580,000 |
| West Valley-Mission Community College District General Fund Obligations | 98.663 | 55,369,676 |
| Gilroy Unified School District Certificates of Participation | 100 | 48,815,000 |
| San Jose Unified School District School General Fund Obligations | 100 | 112,284,722 |
| Santa Clara Unified School District Certificates of Participation | 100 | 12,980,000 |
| East Side Union High School District Benefit Obligations | 100 | 31,815,000 |
| Other School District General Fund Obligations | 1.102-100 | 117,010,579 |
| City of Cupertino Certificates of Participation | 100 | 46,970,000 |
| City of Gilroy Certificates of Participation | 100 | 46,370,000 |
| City of Mountain View General Fund Obligations | 100 | 17,545,000 |
| City of San Jose General Fund Obligations | 100 | 792,838,126 |
| City of Santa Clara General Fund Obligations | 100 | 48,620,000 |
| City of Sunnyvale General Fund Obligations | 100 | 27,630,000 |
| Other City General Fund Obligations | 100 | 67,250,843 |
| Santa Clara County Vector Control District Certificates of Participation | 100 | 3,965,000 |
| Midpeninsula Regional Park District General Fund Obligations | 69.178 | 78,716,284 |
| Total Gross Direct and Overlapping General Fund Debt | | 2,734,875,052 |
| Less: Cities of San Jose and Mountain View Certificates of Participation (100% self-supporting from tax increment revenues) | | 158,135,000 |
| Total Net Direct and Overlapping General Fund Debt | | \$ 2,576,740,052 |
| Total Combined Direct Debt | | \$ 1,563,114,822 |
| Total Combined Overlapping Debt | | 7,081,986,715 |
| Gross Combined Total Direct and Overlapping Deb | | \$ 8,645,101,537 ⁽¹⁾ |
| Net Combined Total Direct and Overlapping Debt | | \$ 8,486,966,537 |
| Ratios to 2009-10 Assessed Valuation: | | |
| Direct Debt (\$350,000,000) | | 0.11% |
| Total Overlapping Tax and Assessment Debt | | 1.93% |
| Ratios to Adjusted Assessed Valuation: | | |
| Combined Direct Debt (\$1,563,114,822) | | 0.57% |
| Gross Combined Total Debt | | 3.17% |
| Net Combined Total Debt | | 3.11% |
| State School Building Aid Repayable as of 6/30/10: | \$ | 0 |

⁽¹⁾ Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Source: California Municipal Statistics, Inc.

Source: Santa Clara County CAFR

Table 17 – Legal Debt Margin Information

COUNTY OF SANTA CLARA
 Legal Debt Margin Information
 Last Ten Fiscal Years
 (Dollars in thousands)
 (Unaudited)

| Fiscal Year | Total Assessed Valuation ⁽¹⁾ | Legal Debt Limit ⁽²⁾ | General Bonded Debt ⁽³⁾ | Legal Debt Margin ⁽⁴⁾ |
|--------------------|--|--|---|---|
| 2010 | \$ 303,346,820 | \$ 3,791,835 | \$ 350,000 | \$ 3,441,835 |
| 2009 | 302,708,587 | 3,783,857 | 350,000 | 3,433,857 |
| 2008 | 283,038,961 | 3,537,987 | -- | 3,537,987 |
| 2007 | 261,912,708 | 3,273,909 | -- | 3,273,909 |
| 2006 | 240,383,663 | 3,004,796 | -- | 3,004,796 |
| 2005 | 222,166,528 | 2,777,082 | -- | 2,777,082 |
| 2004 | 217,700,178 | 2,721,252 | -- | 2,721,252 |
| 2003 | 210,596,589 | 2,632,457 | -- | 2,632,457 |
| 2002 | 199,332,068 | 2,491,651 | -- | 2,491,651 |
| 2001 | 172,517,127 | 2,156,464 | -- | 2,156,464 |

- (1) Total assessed valuation includes exempt property.
- (2) The legal debt limit is set by statute at 1.25 percent of the total assessed valuation.
- (3) The County issued General Obligation Bonds in FY09.
- (4) The legal debt margin is the legal debt limit reduced by all general bonded debt.

Source: Santa Clara County CAFR

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Section IV: Tax Revenue

Financial Statistical Report Santa Clara County School Districts

2009-2010

Table 18 – Five Year Historical Property Taxes by District

| Type | District | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
|------------|-------------------------|----------------|----------------|----------------|----------------|----------------|
| Elem | Alum Rock Elem | 29,821,400.93 | 24,756,475.32 | 26,811,509.62 | 27,041,473.89 | 28,046,094.95 |
| | Berryessa Elem | 26,421,161.71 | 24,239,846.87 | 26,208,325.35 | 26,587,071.92 | 23,801,701.05 |
| | Cambrian Elem | 9,573,782.64 | 10,493,956.44 | 11,290,232.21 | 11,624,787.78 | 11,378,286.86 |
| | Campbell Elem | 31,667,743.65 | 33,727,218.46 | 36,016,061.18 | 37,399,865.93 | 36,112,992.74 |
| | Cupertino Elem | 65,226,932.06 | 62,596,343.72 | 67,015,687.55 | 72,304,198.28 | 75,659,801.82 |
| | Evergreen Elem | 43,419,263.03 | 40,385,571.15 | 42,871,302.04 | 43,720,867.33 | 36,877,135.37 |
| | Franklin Mckinley | 24,883,732.01 | 21,910,883.71 | 24,326,845.59 | 24,390,414.72 | 19,990,512.79 |
| | Lakeside Elem | 793,277.17 | 894,671.69 | 223,441.56 | 981,795.88 | 965,505.27 |
| | Loma Prieta Elem | 2,632,429.46 | 2,712,032.09 | 602,208.03 | 2,828,758.56 | 2,736,976.15 |
| | Los Altos Elem | 20,310,656.96 | 22,317,306.74 | 24,404,229.36 | 26,318,414.15 | 26,875,521.72 |
| | Los Gatos Elem | 13,895,494.28 | 15,264,348.35 | 16,289,509.16 | 17,426,399.94 | 16,702,849.07 |
| | Luther Burbank Elem | 1,064,583.06 | 927,724.78 | 1,035,116.56 | 1,072,490.49 | 1,192,388.28 |
| | Montebello Elem | 268,681.84 | 279,274.44 | 303,288.98 | 312,563.93 | 0.00 |
| | Moreland Elem | 17,286,576.07 | 16,495,971.15 | 17,514,567.58 | 18,349,820.12 | 18,692,229.03 |
| | Mt View-Whisman Elem | 21,030,818.74 | 21,549,744.37 | 22,932,346.22 | 24,425,413.61 | 23,946,832.09 |
| | Mt Pleasant Elem | 7,556,393.08 | 6,596,934.73 | 7,132,409.87 | 7,124,613.92 | 7,174,162.79 |
| | Oak Grove Elem | 27,038,456.49 | 22,285,127.01 | 24,145,973.07 | 24,123,730.98 | 19,423,060.37 |
| | Orchard Elem | 2,976,391.23 | 2,881,237.80 | 3,024,068.43 | 3,218,180.90 | 2,803,456.93 |
| | Saratoga Elem | 14,924,126.31 | 16,269,166.27 | 17,147,421.66 | 18,272,733.60 | 18,512,766.06 |
| | Sunnyvale Elem | 29,230,195.07 | 31,527,509.07 | 34,719,610.18 | 37,534,200.03 | 37,924,325.01 |
| Union Elem | 19,946,207.31 | 19,592,415.11 | 20,885,379.79 | 21,821,824.93 | 20,972,132.92 | |
| High | Campbell High | 43,539,524.12 | 48,258,462.36 | 51,925,045.43 | 54,836,850.41 | 52,892,981.44 |
| | East Side High | 87,473,421.67 | 83,700,659.74 | 90,238,708.06 | 92,646,282.29 | 70,233,731.14 |
| | Fremont High | 59,730,400.40 | 65,154,028.39 | 70,550,119.49 | 76,596,046.65 | 77,271,912.25 |
| | Los Gatos High | 24,462,231.75 | 26,940,273.74 | 26,628,101.39 | 30,415,257.89 | 29,656,389.71 |
| | Mt. View-Los Altos High | 30,815,968.05 | 33,941,161.83 | 36,507,657.31 | 39,736,033.89 | 40,478,458.59 |
| Unified | Gilroy Unified | 39,795,593.85 | 38,993,658.41 | 42,718,992.01 | 45,012,049.10 | 42,877,301.57 |
| | Milpitas Unified | 37,455,746.22 | 35,123,132.04 | 36,718,057.60 | 38,118,552.71 | 30,432,029.14 |
| | Morgan Hill Unified | 38,994,270.16 | 38,085,637.66 | 42,896,799.98 | 44,592,720.95 | 30,999,212.62 |
| | Palo Alto Unified | 81,031,284.21 | 89,122,509.20 | 95,484,807.29 | 106,194,134.34 | 109,289,695.42 |
| | San Jose Unified | 142,285,110.07 | 144,556,867.30 | 157,163,045.16 | 165,825,103.93 | 139,142,480.68 |
| | Santa Clara Unified | 73,793,349.84 | 79,904,803.72 | 86,289,168.70 | 94,022,980.25 | 75,688,380.58 |

Source: J29

Table 19- General Governmental Tax Revenue by Source

COUNTY OF SANTA CLARA
 General Governmental Tax Revenues by Source
 Last Ten Fiscal Years
 (Dollars in thousands)
 (Unaudited)

| Fiscal Year | Sales Tax | | | | Motor Vehicle In-Lieu Taxes ⁽³⁾ | Property Tax ⁽¹⁾ |
|-------------|----------------------|----------------------------|------------------------------|--------------------------|--|-----------------------------|
| | Local ⁽²⁾ | Realignment ⁽³⁾ | Public Safety ⁽³⁾ | Measure B ⁽²⁾ | | |
| 2010 | \$ 2,450 | \$ 84,180 | \$ 134,528 | \$ 607 | \$ 49,356 | \$ 659,428 ⁽⁴⁾ |
| 2009 | 3,420 | 87,941 | 137,980 | 530 | 52,908 | 676,518 ⁽⁴⁾ |
| 2008 | 3,524 | 103,525 | 152,247 | 2,657 | 59,093 | 648,931 ⁽⁴⁾ |
| 2007 | 3,657 | 106,248 | 151,036 | 2,339 | 60,228 | 609,791 ⁽⁴⁾ |
| 2006 | 3,536 | 104,971 | 152,197 | 118,737 | 59,851 | 553,077 ⁽⁴⁾ |
| 2005 | 3,026 | 97,874 | 145,372 | 145,012 | 102,471 | 504,701 ⁽⁴⁾ |
| 2004 | 4,367 | 83,317 | 142,924 | 138,714 | 143,727 | 333,688 |
| 2003 | 3,696 | 79,294 | 155,964 | 132,657 | 164,600 | 338,599 |
| 2002 | 3,528 | 79,606 | 176,674 | 143,871 | 148,450 | 315,879 |
| 2001 | 4,130 | 82,806 | 165,730 | 183,505 | 154,082 | 281,693 |

(1) Includes property tax revenues for the General Fund and the County Library.

(2) Reported as tax revenues in financial statements.

(3) Reported as part of the intergovernmental revenues in financial statements.

(4) Includes Property Tax In-lieu of VLF.

Chart 5- General Governmental Tax Revenue by Source

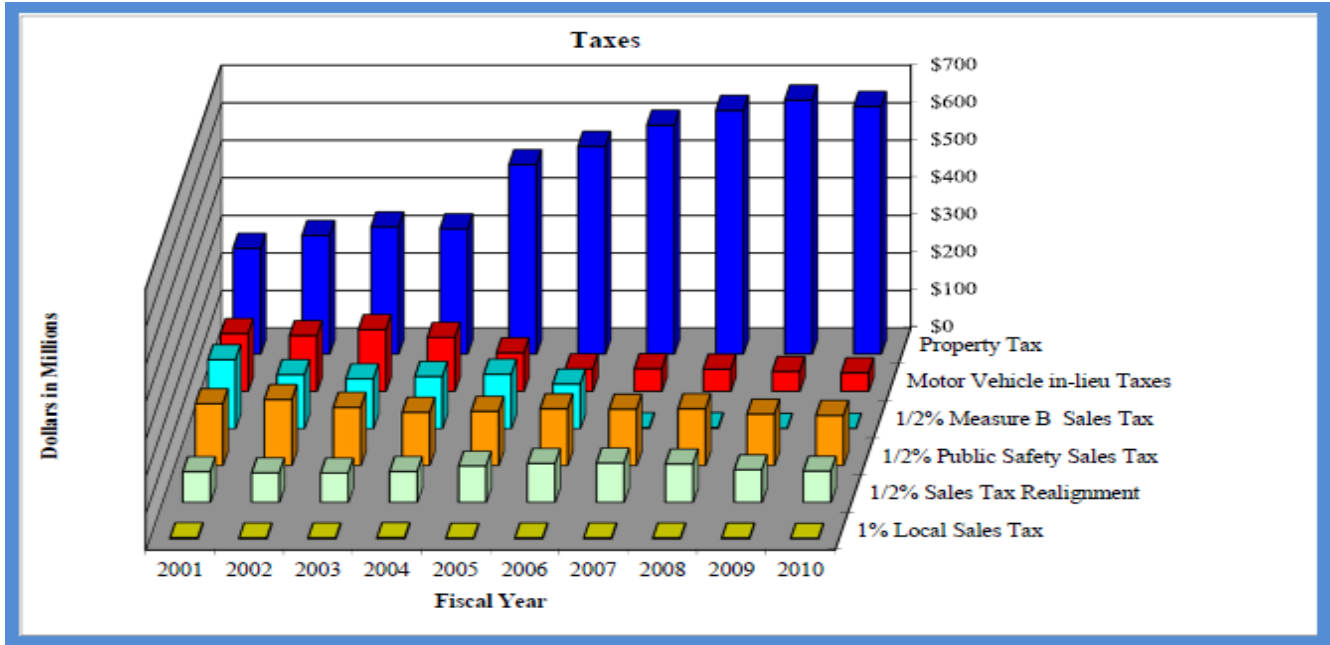
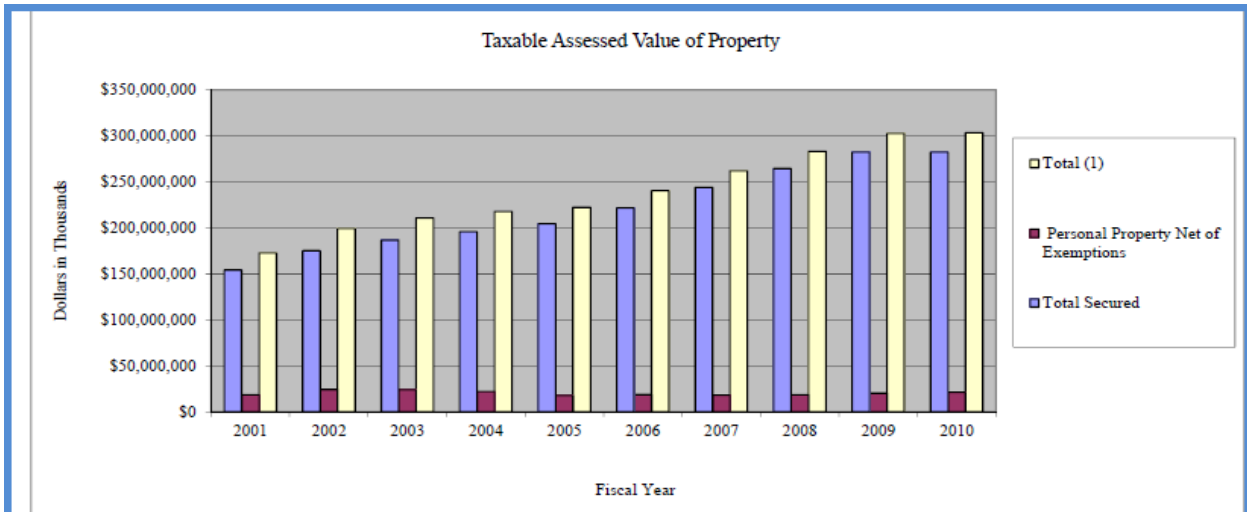


Table 20 – Taxable Assessed Value of Property

COUNTY OF SANTA CLARA
Taxable Assessed Value of Property
Last Ten Fiscal Years
(Dollars in thousands)
(Unaudited)

| Fiscal Year | Secured | | | Unsecured | | Less Exemptions | Net Assessed Value | Total Direct Tax Rate |
|-------------|----------------------|---------------------|----------------|----------------------------|----------------------|-----------------|--------------------|-----------------------|
| | Residential Property | Commercial Property | Total Secured | Property Net of Exemptions | Total ⁽¹⁾ | | | |
| 2010 | \$ 215,625,995 | \$ 66,608,703 | \$ 282,234,698 | \$ 21,112,122 | \$ 303,346,820 | \$ 2,007,990 | \$ 301,338,831 | 1.00% |
| 2009 | 217,698,528 | 64,628,647 | 282,327,175 | 20,381,412 | 302,708,587 | 2,005,174 | 300,703,413 | 1.00% |
| 2008 | 206,352,644 | 58,108,270 | 264,460,914 | 18,578,047 | 283,038,961 | 1,992,833 | 281,046,128 | 1.00% |
| 2007 | 190,838,222 | 53,075,552 | 243,913,774 | 17,998,933 | 261,912,707 | 1,963,081 | 259,949,626 | 1.00% |
| 2006 | 172,705,596 | 48,875,129 | 221,580,725 | 18,802,938 | 240,383,663 | 1,956,373 | 238,427,290 | 1.00% |
| 2005 | 155,523,933 | 48,929,860 | 204,453,793 | 17,712,735 | 222,166,528 | 1,945,661 | 220,220,867 | 1.00% |
| 2004 | 143,586,095 | 52,037,092 | 195,623,187 | 22,076,991 | 217,700,178 | 1,967,623 | 215,732,555 | 1.00% |
| 2003 | 131,585,395 | 55,104,574 | 186,689,969 | 23,906,620 | 210,596,589 | 1,998,229 | 208,598,360 | 1.00% |
| 2002 | 123,868,530 | 51,268,929 | 175,137,459 | 24,194,609 | 199,332,068 | 2,014,905 | 197,317,163 | 1.00% |
| 2001 | 105,138,626 | 48,873,415 | 154,012,041 | 18,505,086 | 172,517,127 | 2,010,723 | 170,506,404 | 1.00% |



Notes: Article XIII A, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased:

- a) to reflect annual inflation up to 2 percent; or
- b) to reflect fair market value at the time of ownership change; or
- c) to reflect fair value for new construction.

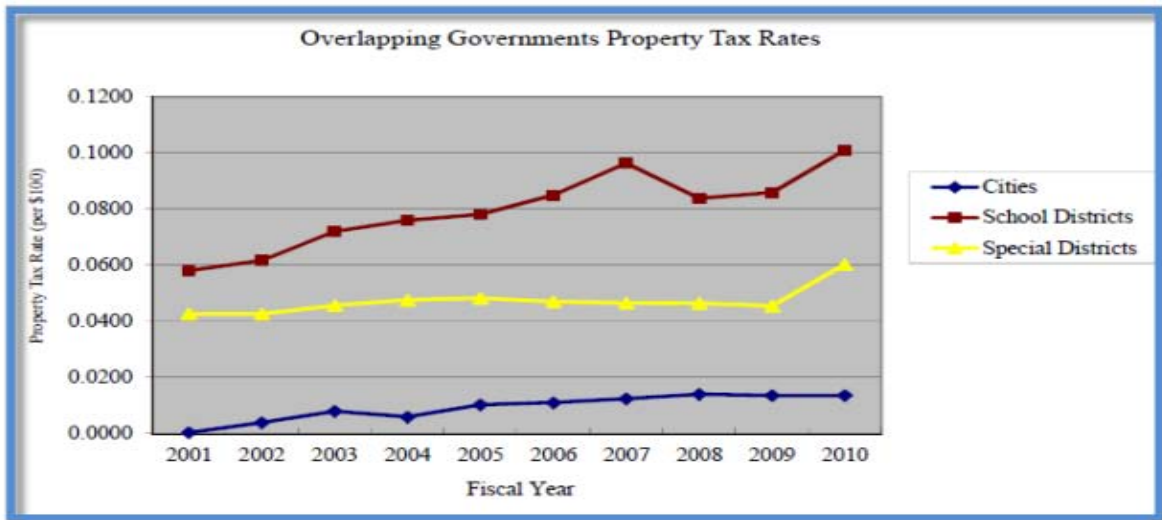
⁽¹⁾ Includes secured public utility property values and excludes aircrafts.

Chart 6– Taxable Assessed Value of Property

Table 21- Property Tax Rate- Direct and Overlapping Governments
Chart 7- Property Tax Rate- Direct and Overlapping Governments

COUNTY OF SANTA CLARA
Property Tax Rate - Direct and Overlapping Governments
Last Ten Fiscal Years
(Per \$100 Assessed Valuation)
(Unaudited)

| Fiscal Year | County ⁽¹⁾ | Cities | School Districts | Special Districts | Total ⁽²⁾ |
|-------------|-----------------------|--------|------------------|-------------------|----------------------|
| 2010 | 1.0000 | 0.0136 | 0.1010 | 0.0603 | 1.1750 |
| 2009 | 1.0000 | 0.0136 | 0.0859 | 0.0455 | 1.1450 |
| 2008 | 1.0000 | 0.0141 | 0.0839 | 0.0465 | 1.1444 |
| 2007 | 1.0000 | 0.0124 | 0.0963 | 0.0466 | 1.1553 |
| 2006 | 1.0000 | 0.0111 | 0.0850 | 0.0471 | 1.1431 |
| 2005 | 1.0000 | 0.0103 | 0.0781 | 0.0483 | 1.1368 |
| 2004 | 1.0000 | 0.0060 | 0.0760 | 0.0476 | 1.1295 |
| 2003 | 1.0000 | 0.0080 | 0.0720 | 0.0457 | 1.1257 |
| 2002 | 1.0000 | 0.0040 | 0.0617 | 0.0426 | 1.1083 |
| 2001 | 1.0000 | 0.0004 | 0.0581 | 0.0427 | 1.1012 |



⁽¹⁾ Proposition 13 allows each county to levy a maximum tax of \$1 per \$100 of full cash value. Full cash value is equivalent to assessed value pursuant to Statutes of 1978, Senate Bill 1656.

⁽²⁾ On June 6, 1978, California voters approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, that limits the taxing power of California public agencies. Legislation enacted to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978 or any bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978 by two-thirds of the voting public.

Table 22- Principal Property Taxpayers

COUNTY OF SANTA CLARA
Principal Property Taxpayers
Current year and Nine years ago
(Dollars in thousands)
(Unaudited)

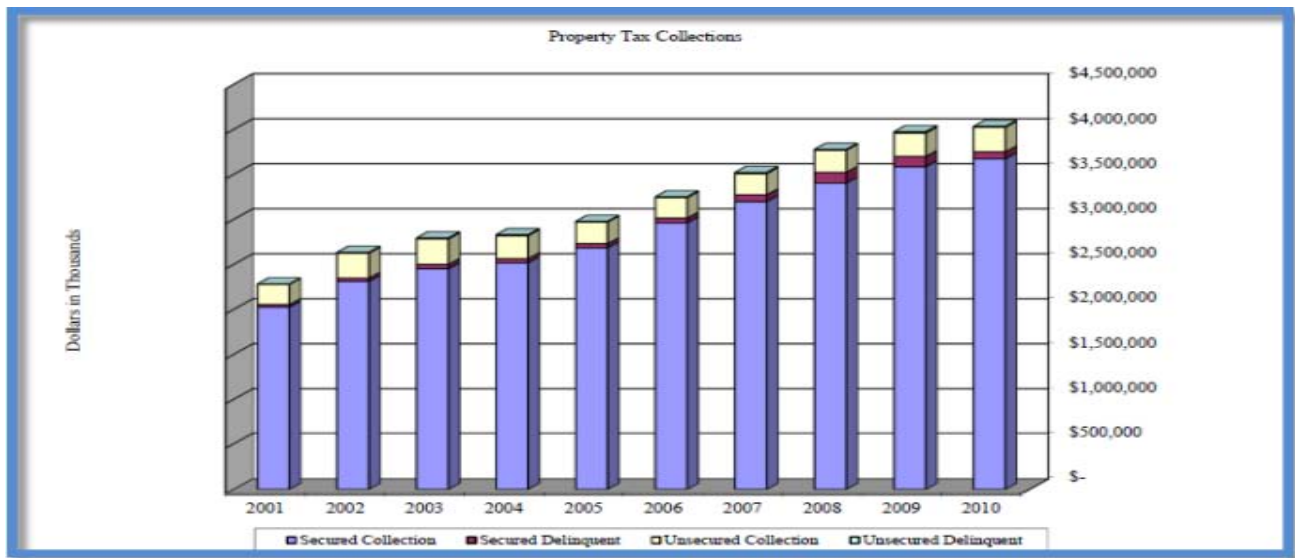
| Taxpayer | Fiscal Year 2010 | | | Fiscal Year 2001 | | |
|--|---------------------------------------|------|--------------------------------------|---------------------------------------|------|--------------------------------------|
| | Taxable Assessed Value ⁽¹⁾ | Rank | Percentage of Taxable Assessed Value | Taxable Assessed Value ⁽¹⁾ | Rank | Percentage of Taxable Assessed Value |
| Blackhawk Development | \$ 1,787,642 | 1 | 0.59% | \$ - | | n/a |
| Cisco Technology Inc. | 1,504,248 | 2 | 0.50% | - | | n/a |
| Pacific Gas & Electric Company | 1,486,202 | 3 | 0.49% | - | | n/a |
| Sobrato Development Companies | 1,024,795 | 4 | 0.34% | 759,964 | 5 | 0.45% |
| Intel Corporation | 879,392 | 5 | 0.29% | 1,151,313 | 3 | 0.68% |
| Westfield Malls | 790,517 | 6 | 0.26% | - | | n/a |
| Applied Materials, Inc. | 754,969 | 7 | 0.25% | - | | n/a |
| Lockheed Missiles and Space Co. Inc. | 595,490 | 8 | 0.20% | 868,172 | 4 | 0.51% |
| Yahoo, Inc. | 580,035 | 9 | 0.19% | - | | n/a |
| Pacific Bell Telephone Co. DBA AT&T California | 545,901 | 10 | 0.18% | - | | n/a |
| Leland Stanford University | - | | n/a | 2,025,741 | 1 | 1.19% |
| International Business Machines Corp. | - | | n/a | 1,373,651 | 2 | 0.81% |
| UBS Lease Finance LLC | - | | n/a | 644,758 | 6 | 0.38% |
| Spieker Properties LP | - | | n/a | 621,232 | 7 | 0.36% |
| Richard Peery Trustee | - | | n/a | 532,482 | 8 | 0.31% |
| Hewlett-Packard Co. | - | | n/a | 473,614 | 9 | 0.28% |
| BNP Leasing Corp. | - | | n/a | 430,769 | 10 | 0.25% |
| Total | \$ 9,949,190 | | 3.30% | \$ 8,881,696 | | 5.21% |
| Net Assessed Value of Taxable Property | \$ 301,338,831 | | | \$ 170,506,404 | | |

⁽¹⁾ The taxable assessed value includes tax assessments on real property and personal property.

Table 23- Property Tax Levies and Collections
Chart 8- Property Tax Levies & Collections

COUNTY OF SANTA CLARA
Property Tax Levies and Collections
Last Ten Fiscal Years
(Dollars in thousands)
(Unaudited)

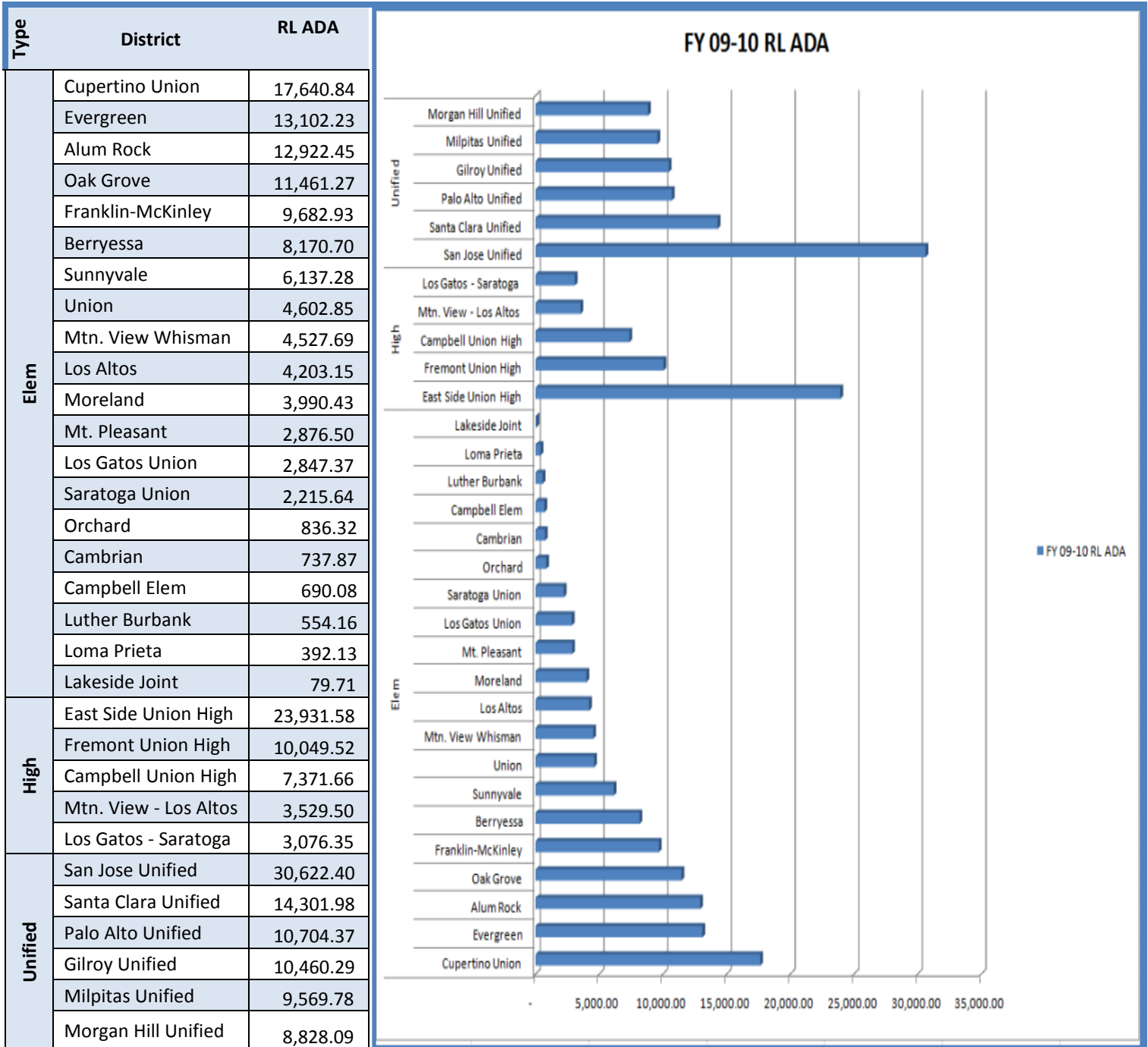
| Fiscal Year | Secured Roll | | | | Unsecured Roll | | | |
|-------------|--------------|---|-----------------------|--------------------|----------------|---|-----------------------|--------------------|
| | Taxes Levied | Collections within the fiscal year ⁽¹⁾ | Delinquent at June 30 | Percent Delinquent | Taxes Levied | Collections within the fiscal year ⁽¹⁾ | Delinquent at June 30 | Percent Delinquent |
| 2010 | \$ 3,759,346 | \$ 3,672,478 | \$ 77,103 | 2.05% | \$ 282,873 | \$ 273,656 | \$ 9,217 | 3.26% |
| 2009 | 3,717,060 | 3,584,252 | 115,441 | 3.11% | 272,720 | 259,616 | 13,104 | 4.80% |
| 2008 | 3,549,733 | 3,402,957 | 119,824 | 3.38% | 254,186 | 245,391 | 8,795 | 3.46% |
| 2007 | 3,300,786 | 3,195,916 | 78,083 | 2.37% | 246,157 | 233,264 | 12,893 | 5.24% |
| 2006 | 3,037,820 | 2,960,830 | 53,005 | 1.74% | 236,150 | 227,093 | 9,056 | 3.83% |
| 2005 | 2,756,012 | 2,682,668 | 47,194 | 1.71% | 246,826 | 239,155 | 7,671 | 3.11% |
| 2004 | 2,581,411 | 2,516,470 | 46,387 | 1.80% | 265,955 | 254,894 | 11,060 | 4.16% |
| 2003 | 2,516,738 | 2,450,862 | 48,053 | 1.91% | 294,833 | 282,888 | 11,945 | 4.05% |
| 2002 | 2,370,736 | 2,309,961 | 36,511 | 1.54% | 285,796 | 277,325 | 8,471 | 2.96% |
| 2001 | 2,088,616 | 2,024,738 | 27,753 | 1.33% | 227,194 | 225,230 | 3,691 | 1.62% |



⁽¹⁾ Collections within the fiscal year include collections from current year levy and prior year delinquent taxes. The County's current property tax system is unable to track collections by respective year of levy. County is in the process of implementing a new property tax system which will enable to track the collections by respective year of levy. This data will be provided when the new property tax system is fully implemented.

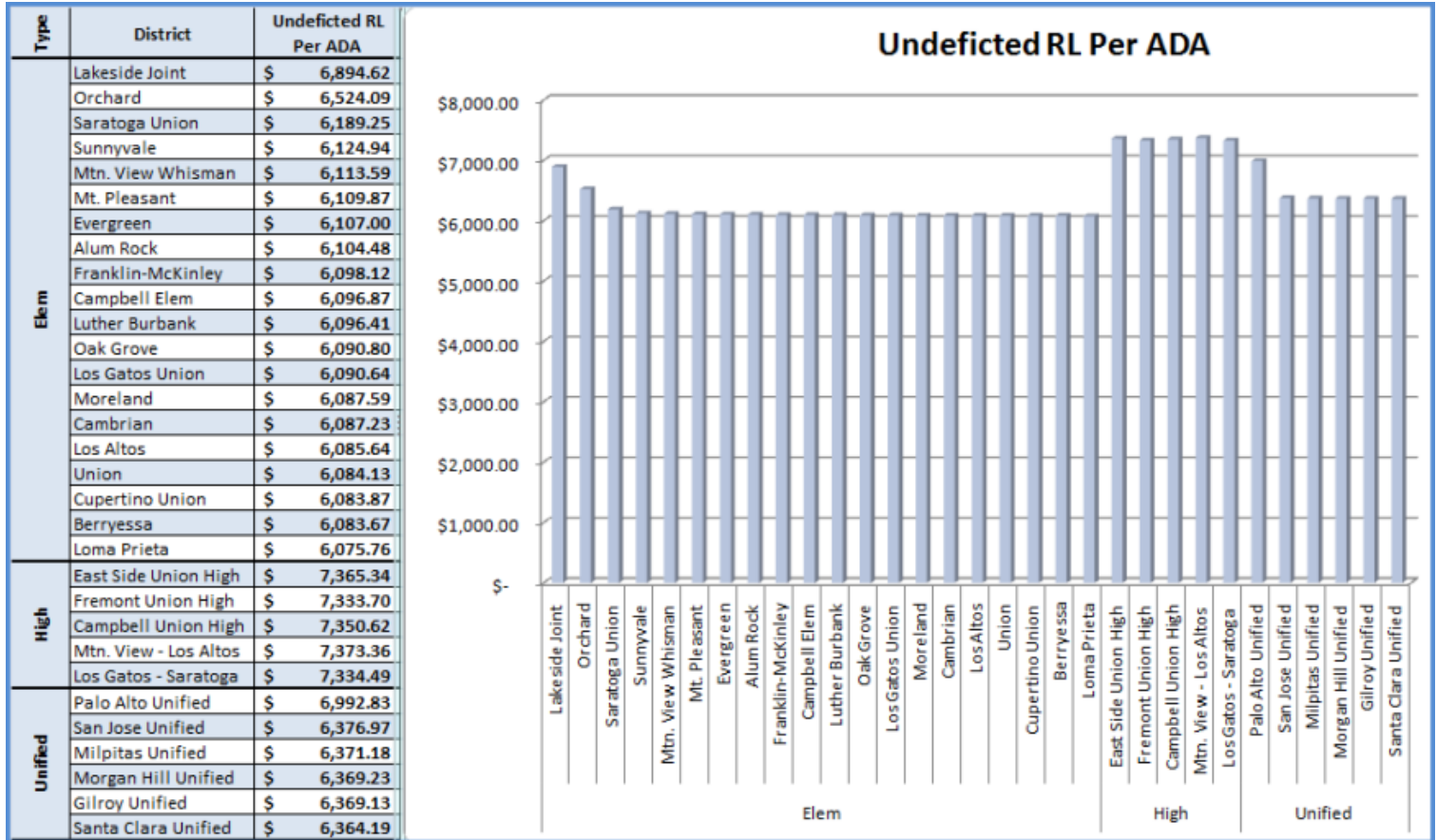
Section IV: Rank Order

Table 23 - K-12 Size by Revenue Limit ADA



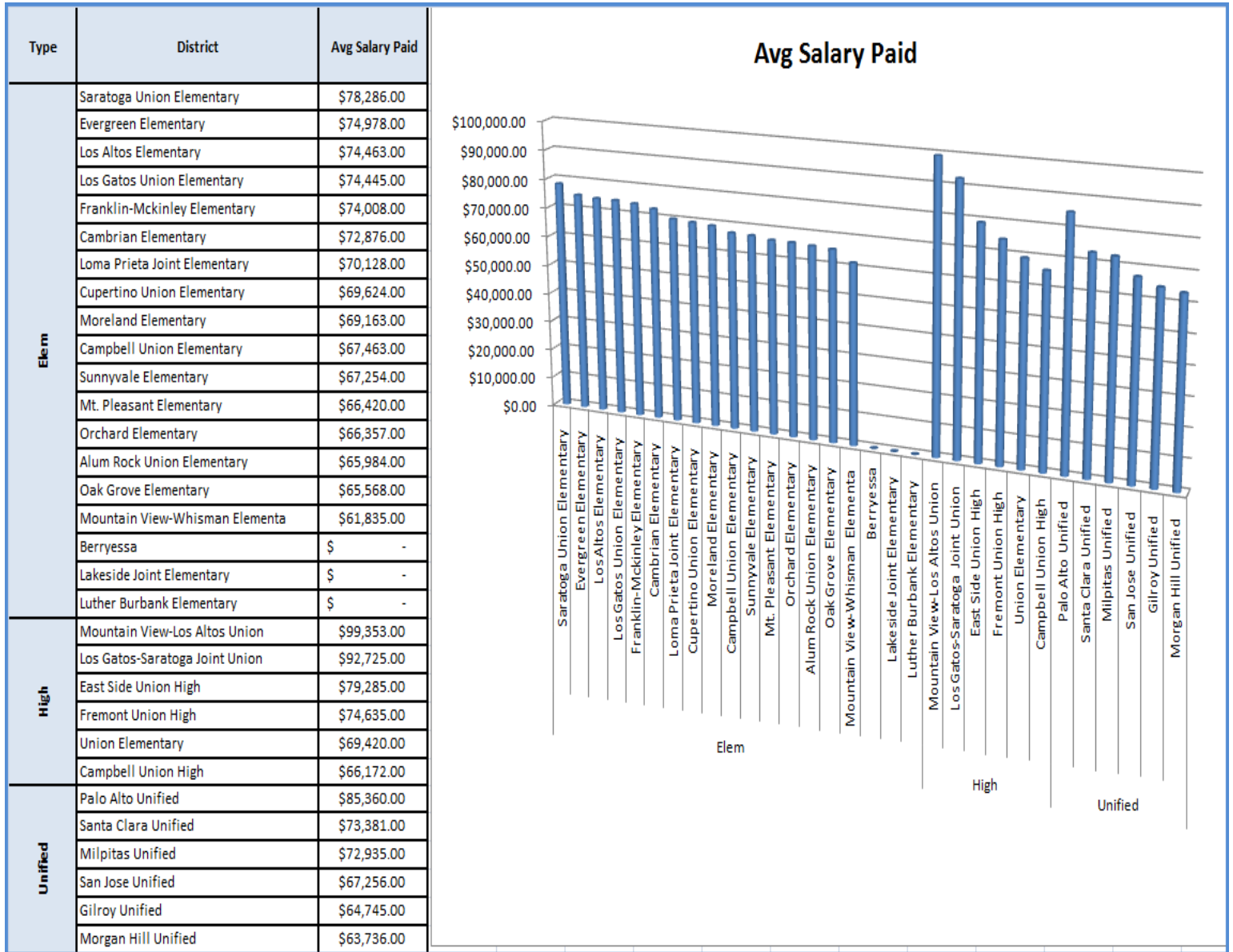
Source: State Revenue Limit Software-Annual

Table 24 - K-12 Undeficited Base Revenue Limit per ADA



Source: State Revenue Limit Software-Annual

Table 26 - K-12 Average Teachers' Salaries by District Type



Source: 09-10 J90 Data

Berryessa, Lakeside and Luther Burbank's data was not available

Table 27 - K-12 Certificated Salaries -Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Certificated Salaries 1000-1999 | | |
|-------------------|-----------------------------|------------------|---------------------------------|--------------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Saratoga Union | 2,188.89 | \$ 15,547,642.52 | \$ 7,102.98 | 0.046% |
| | Lakeside Joint | 80.85 | \$ 498,046.74 | \$ 6,160.13 | 1.237% |
| | Alum Rock | 12,780.00 | \$ 69,289,006.01 | \$ 5,421.67 | 0.008% |
| | Loma Prieta | 387.29 | \$ 1,907,032.93 | \$ 4,924.04 | 0.258% |
| | Los Gatos Union | 2,829.88 | \$ 13,896,044.42 | \$ 4,910.47 | 0.035% |
| | Los Altos | 4,196.76 | \$ 20,146,576.75 | \$ 4,800.51 | 0.024% |
| | Moreland | 3,974.01 | \$ 18,306,570.01 | \$ 4,606.57 | 0.025% |
| | Sunnyvale | 6,116.77 | \$ 28,021,181.89 | \$ 4,581.04 | 0.016% |
| | Franklin-McKinley | 9,611.95 | \$ 43,608,472.41 | \$ 4,536.90 | 0.010% |
| | Cambrian | 3,111.04 | \$ 14,063,866.22 | \$ 4,520.63 | 0.032% |
| | Campbell Elem | 7,112.09 | \$ 31,504,171.22 | \$ 4,429.66 | 0.014% |
| | Mt. Pleasant | 2,670.28 | \$ 11,564,227.62 | \$ 4,330.72 | 0.037% |
| | Evergreen | 12,933.53 | \$ 55,133,242.71 | \$ 4,262.81 | 0.008% |
| | Oak Grove | 11,200.87 | \$ 46,443,740.02 | \$ 4,146.44 | 0.009% |
| | Mtn. View Whisman | 4,519.42 | \$ 18,541,342.99 | \$ 4,102.59 | 0.022% |
| | Luther Burbank | 547.23 | \$ 2,231,186.49 | \$ 4,077.24 | 0.183% |
| | Union | 4,576.77 | \$ 18,611,557.62 | \$ 4,066.53 | 0.022% |
| | Berryessa | 8,108.82 | \$ 32,580,474.37 | \$ 4,017.91 | 0.012% |
| | Orchard | 827.20 | \$ 3,308,027.19 | \$ 3,999.07 | 0.121% |
| Cupertino Union | 17,619.33 | \$ 69,289,006.01 | \$ 3,932.56 | 0.006% | |
| HIGH | Mtn. View - Los Altos Union | 3,521.16 | \$ 23,368,607.68 | \$ 6,636.62 | 0.028% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 17,940,361.14 | \$ 5,881.64 | 0.033% |
| | East Side Union High | 23,632.14 | \$ 107,170,830.41 | \$ 4,534.96 | 0.004% |
| | Fremont Union High | 9,910.64 | \$ 44,890,982.25 | \$ 4,529.57 | 0.010% |
| | Campbell Union High | 7,253.23 | \$ 32,149,177.26 | \$ 4,432.39 | 0.014% |
| Unified | Palo Alto Unified | 11,243.50 | \$ 74,828,754.11 | \$ 6,655.29 | 0.009% |
| | Santa Clara Unified | 14,101.81 | \$ 70,990,024.49 | \$ 5,034.11 | 0.007% |
| | San Jose Unified | 30,008.78 | \$ 134,995,531.87 | \$ 4,498.53 | 0.003% |
| | Gilroy Unified | 10,367.31 | \$ 43,063,089.07 | \$ 4,153.74 | 0.010% |
| | Morgan Hill Unified | 8,678.49 | \$ 32,646,770.73 | \$ 3,761.80 | 0.012% |
| | Milpitas Unified | 11,161.70 | \$ 39,603,536.09 | \$ 3,548.16 | 0.009% |

Sources: Unaudited Actual Reportss- Totals calculated by expenditures within the General Fund Objects 1000-1999 only. Some districts include the Health & Welfare benefits on the salary Schedules which tend to inflate the salary totals and deflate their benefit totals.

Table 28 - K-12 Classified Salaries--Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Classified Salaries 2000-2999 | | |
|-------------------|-----------------------------|-----------------|-------------------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Loma Prieta | 387.29 | \$ 1,024,377.40 | \$ 2,644.99 | 0.258% |
| | Lakeside Joint | 80.85 | \$ 185,595.95 | \$ 2,295.56 | 1.237% |
| | Alum Rock | 12,780.00 | \$ 25,639,423.95 | \$ 2,006.21 | 0.008% |
| | Sunnyvale | 6,116.77 | \$ 9,161,422.71 | \$ 1,497.75 | 0.016% |
| | Los Altos | 4,196.76 | \$ 6,191,239.50 | \$ 1,475.24 | 0.024% |
| | Cupertino Union | 17,619.33 | \$ 25,639,423.95 | \$ 1,455.19 | 0.006% |
| | Moreland | 3,974.01 | \$ 5,567,165.94 | \$ 1,400.89 | 0.025% |
| | Mtn. View Whisman | 4,519.42 | \$ 5,988,404.25 | \$ 1,325.04 | 0.022% |
| | Los Gatos Union | 2,829.88 | \$ 3,717,536.16 | \$ 1,313.67 | 0.035% |
| | Saratoga Union | 2,188.89 | \$ 2,648,542.53 | \$ 1,209.99 | 0.046% |
| | Oak Grove | 11,200.87 | \$ 13,469,311.68 | \$ 1,202.52 | 0.009% |
| | Campbell Elem | 7,112.09 | \$ 8,547,570.04 | \$ 1,201.84 | 0.014% |
| | Mt. Pleasant | 2,670.28 | \$ 3,040,637.89 | \$ 1,138.70 | 0.037% |
| | Cambrian | 3,111.04 | \$ 3,369,025.61 | \$ 1,082.93 | 0.032% |
| | Franklin-McKinley | 9,611.95 | \$ 10,174,676.68 | \$ 1,058.54 | 0.010% |
| | Orchard | 827.20 | \$ 868,444.57 | \$ 1,049.86 | 0.121% |
| | Berryessa | 8,108.82 | \$ 7,765,014.29 | \$ 957.60 | 0.012% |
| | Union | 4,576.77 | \$ 4,279,769.26 | \$ 935.11 | 0.022% |
| Luther Burbank | 547.23 | \$ 504,341.31 | \$ 921.63 | 0.183% | |
| Evergreen | 12,933.53 | \$ 9,978,557.67 | \$ 771.53 | 0.008% | |
| HIGH | Mtn. View - Los Altos Union | 3,521.16 | \$ 8,383,319.01 | \$ 2,380.84 | 0.033% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 5,974,613.68 | \$ 1,958.74 | 0.028% |
| | Fremont Union High | 9,910.64 | \$ 15,390,197.69 | \$ 1,552.90 | 0.004% |
| | Campbell Union High | 7,253.23 | \$ 8,873,594.81 | \$ 1,223.40 | 0.010% |
| | East Side Union High | 23,632.14 | \$ 26,812,689.26 | \$ 1,134.59 | 0.014% |
| Unified | Palo Alto Unified | 11,243.50 | \$ 26,633,498.20 | \$ 2,368.79 | 0.009% |
| | Santa Clara Unified | 14,101.81 | \$ 19,962,633.50 | \$ 1,415.61 | 0.007% |
| | San Jose Unified | 30,008.78 | \$ 40,023,305.54 | \$ 1,333.72 | 0.003% |
| | Gilroy Unified | 10,367.31 | \$ 12,231,611.25 | \$ 1,179.82 | 0.010% |
| | Morgan Hill Unified | 8,678.49 | \$ 9,178,008.11 | \$ 1,057.56 | 0.012% |
| | Milpitas Unified | 11,161.70 | \$ 10,759,528.05 | \$ 963.97 | 0.009% |

Sources: Unaudited Actual Reports- Totals calculated by expenditures within the General Fund Objects 2000-2999 only.

Table 29 - K-12 Employee Benefits—Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Employee Benefits 3000-3999 | | |
|-------------------|-----------------------------|---------------|-----------------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Los Altos | 4,196.76 | \$ 8,411,160.57 | \$ 2,004.20 | 0.024% |
| | Mtn. View Whisman | 4,519.42 | \$ 8,514,004.86 | \$ 1,883.87 | 0.022% |
| | Alum Rock | 12,780.00 | \$ 24,041,087.47 | \$ 1,881.15 | 0.008% |
| | Loma Prieta | 387.29 | \$ 705,289.75 | \$ 1,821.09 | 0.258% |
| | Evergreen | 12,933.53 | \$ 22,805,208.72 | \$ 1,763.26 | 0.008% |
| | Sunnyvale | 6,116.77 | \$ 10,770,151.83 | \$ 1,760.76 | 0.016% |
| | Berryessa | 8,108.82 | \$ 13,878,325.47 | \$ 1,711.51 | 0.012% |
| | Moreland | 3,974.01 | \$ 6,651,080.58 | \$ 1,673.64 | 0.025% |
| | Los Gatos Union | 2,829.88 | \$ 4,668,133.01 | \$ 1,649.59 | 0.035% |
| | Mt. Pleasant | 2,670.28 | \$ 4,296,224.74 | \$ 1,608.90 | 0.037% |
| | Oak Grove | 11,200.87 | \$ 17,995,846.60 | \$ 1,606.65 | 0.009% |
| | Lakeside Joint | 80.85 | \$ 126,229.62 | \$ 1,561.28 | 1.237% |
| | Orchard | 827.20 | \$ 1,235,719.32 | \$ 1,493.86 | 0.121% |
| | Franklin-McKinley | 9,611.95 | \$ 13,790,048.46 | \$ 1,434.68 | 0.010% |
| | Cambrian | 3,111.04 | \$ 4,390,711.31 | \$ 1,411.33 | 0.032% |
| | Campbell Elem | 7,112.09 | \$ 9,773,943.15 | \$ 1,374.27 | 0.014% |
| | Cupertino Union | 17,619.33 | \$ 24,041,087.42 | \$ 1,364.47 | 0.006% |
| | Union | 4,576.77 | \$ 5,590,431.45 | \$ 1,221.48 | 0.022% |
| | Luther Burbank | 547.23 | \$ 619,916.33 | \$ 1,132.83 | 0.183% |
| Saratoga Union | 2,188.89 | \$ 908,545.81 | \$ 415.07 | 0.046% | |
| HIGH | East Side Union High | 23,632.14 | \$ 49,069,346.20 | \$ 2,076.38 | 0.004% |
| | Fremont Union High | 9,910.64 | \$ 17,850,025.12 | \$ 1,801.10 | 0.010% |
| | Campbell Union High | 7,253.23 | \$ 13,055,103.88 | \$ 1,799.90 | 0.014% |
| | Mtn. View - Los Altos Union | 3,521.16 | \$ 9,382,954.46 | \$ 2,664.73 | 0.028% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 6,313,255.33 | \$ 2,069.76 | 0.033% |
| Unified | Palo Alto Unified | 11,243.50 | \$ 29,802,220.57 | \$ 2,650.62 | 0.009% |
| | San Jose Unified | 30,008.78 | \$ 57,239,367.18 | \$ 1,907.42 | 0.003% |
| | Santa Clara Unified | 14,101.81 | \$ 23,103,908.72 | \$ 1,638.36 | 0.007% |
| | Gilroy Unified | 10,367.31 | \$ 15,530,273.43 | \$ 1,498.00 | 0.010% |
| | Morgan Hill Unified | 8,678.49 | \$ 11,165,992.28 | \$ 1,286.63 | 0.012% |
| | Milpitas Unified | 11,161.70 | \$ 12,862,568.58 | \$ 1,152.38 | 0.009% |

Sources: Unaudited Actual Reports- Totals calculated by expenditures within the General Fund Objects 3000-3999 only . Health & Welfare benefits included on the Salary Schedules can cause low benefit totals for some districts.

Table 30 - K-12 Books and Supplies--Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Books & Supplies 4000-4999 | | |
|-------------------|-----------------------------|-----------|----------------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Los Gatos Union | 2,829.88 | \$ 2,009,003.47 | \$ 709.93 | 0.035% |
| | Moreland | 3,974.01 | \$ 2,056,175.81 | \$ 517.41 | 0.025% |
| | Alum Rock | 12,780.00 | \$ 5,984,561.65 | \$ 468.28 | 0.008% |
| | Los Altos | 4,196.76 | \$ 1,818,732.27 | \$ 433.37 | 0.024% |
| | Luther Burbank | 547.23 | \$ 208,968.58 | \$ 381.87 | 0.183% |
| | Orchard | 827.20 | \$ 303,473.09 | \$ 366.87 | 0.121% |
| | Loma Prieta | 387.29 | \$ 139,789.56 | \$ 360.94 | 0.258% |
| | Cupertino Union | 17,619.33 | \$ 5,984,561.65 | \$ 339.66 | 0.006% |
| | Evergreen | 12,933.53 | \$ 4,368,894.17 | \$ 337.80 | 0.008% |
| | Mtn. View Whisman | 4,519.42 | \$ 1,482,951.82 | \$ 328.13 | 0.022% |
| | Franklin-McKinley | 9,611.95 | \$ 3,150,511.14 | \$ 327.77 | 0.010% |
| | Campbell Elem | 7,112.09 | \$ 2,292,610.28 | \$ 322.35 | 0.014% |
| | Mt. Pleasant | 2,670.28 | \$ 838,207.95 | \$ 313.90 | 0.037% |
| | Union | 4,576.77 | \$ 1,389,860.15 | \$ 303.68 | 0.022% |
| | Lakeside Joint | 80.85 | \$ 20,832.93 | \$ 257.67 | 1.237% |
| | Cambrian | 3,111.04 | \$ 751,840.06 | \$ 241.67 | 0.032% |
| | Berryessa | 8,108.82 | \$ 1,420,452.15 | \$ 175.17 | 0.012% |
| | Oak Grove | 11,200.87 | \$ 1,740,111.74 | \$ 155.36 | 0.009% |
| | Sunnyvale | 6,116.77 | \$ 226,928.16 | \$ 37.10 | 0.016% |
| Saratoga Union | 2,188.89 | \$ - | \$ - | 0.000% | |
| HIGH | Los Gatos - Saratoga Joint | 3,050.23 | \$ 1,326,098.43 | \$ 434.75 | 0.014% |
| | Mtn. View - Los Altos Union | 3,521.16 | \$ 1,199,230.93 | \$ 340.58 | 0.004% |
| | Fremont Union High | 9,910.64 | \$ 3,249,355.49 | \$ 327.87 | 0.010% |
| | Campbell Union High | 7,253.23 | \$ 1,651,185.30 | \$ 227.65 | 0.033% |
| | East Side Union High | 23,632.14 | \$ 4,078,794.46 | \$ 172.60 | 0.028% |
| Unified | Santa Clara Unified | 14,101.81 | \$ 8,450,800.23 | \$ 599.27 | 0.010% |
| | Palo Alto Unified | 11,243.50 | \$ 6,277,180.03 | \$ 558.29 | 0.009% |
| | San Jose Unified | 30,008.78 | \$ 10,782,270.91 | \$ 359.30 | 0.012% |
| | Morgan Hill Unified | 8,678.49 | \$ 2,932,441.53 | \$ 337.90 | 0.009% |
| | Gilroy Unified | 10,367.31 | \$ 3,153,835.93 | \$ 304.21 | 0.003% |
| | Milpitas Unified | 11,161.70 | \$ 2,952,676.36 | \$ 264.54 | 0.007% |

Sources: Unaudited Actuals- Totals calculated by expenditures within the General Fund Objects 4000-4999 only.

Table 31- K-12 Contracted Services--Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Services & Operating Expenses 5000-5999 | | |
|-------------------|-----------------------------|-----------|---|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Lakeside Joint | 80.85 | \$ 485,971.36 | \$ 6,010.78 | 1.237% |
| | Loma Prieta | 387.29 | \$ 689,004.92 | \$ 1,779.04 | 0.258% |
| | Luther Burbank | 547.23 | \$ 853,729.81 | \$ 1,560.09 | 0.183% |
| | Mtn. View Whisman | 4,519.42 | \$ 5,707,344.77 | \$ 1,262.85 | 0.022% |
| | Mt. Pleasant | 2,670.28 | \$ 3,170,563.41 | \$ 1,187.35 | 0.037% |
| | Franklin-McKinley | 9,611.95 | \$ 11,078,346.34 | \$ 1,152.56 | 0.010% |
| | Los Altos | 4,196.76 | \$ 4,729,697.57 | \$ 1,126.99 | 0.024% |
| | Orchard | 827.20 | \$ 932,040.55 | \$ 1,126.74 | 0.121% |
| | Moreland | 3,974.01 | \$ 4,364,975.94 | \$ 1,098.38 | 0.025% |
| | Saratoga Union | 2,188.89 | \$ 2,118,946.51 | \$ 968.05 | 0.046% |
| | Los Gatos Union | 2,829.88 | \$ 2,636,639.26 | \$ 931.71 | 0.035% |
| | Cambrian | 3,111.04 | \$ 2,808,961.24 | \$ 902.90 | 0.032% |
| | Campbell Elem | 7,112.09 | \$ 5,984,987.47 | \$ 841.52 | 0.014% |
| | Oak Grove | 11,200.87 | \$ 9,122,442.26 | \$ 814.44 | 0.009% |
| | Union | 4,576.77 | \$ 3,622,152.84 | \$ 791.42 | 0.022% |
| | Alum Rock | 12,780.00 | \$ 9,899,401.20 | \$ 774.60 | 0.008% |
| | Berryessa | 8,108.82 | \$ 4,938,249.95 | \$ 609.00 | 0.012% |
| | Cupertino Union | 17,619.33 | \$ 9,899,401.20 | \$ 561.85 | 0.006% |
| | Evergreen | 12,933.53 | \$ 5,229,419.19 | \$ 404.33 | 0.008% |
| Sunnyvale | 6,116.77 | \$ - | \$ - | 0.000% | |
| HIGH | Mtn. View - Los Altos Union | 3,521.16 | \$ 4,546,813.53 | \$ 1,291.28 | 0.028% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 3,938,584.16 | \$ 1,291.24 | 0.033% |
| | Fremont Union High | 9,910.64 | \$ 11,351,797.00 | \$ 1,145.42 | 0.010% |
| | Campbell Union High | 7,253.23 | \$ 7,951,103.85 | \$ 1,096.22 | 0.014% |
| | East Side Union High | 23,632.14 | \$ 17,450,632.36 | \$ 738.43 | 0.004% |
| Unified | San Jose Unified | 30,008.78 | \$ 39,088,673.32 | \$ 1,302.57 | 0.003% |
| | Palo Alto Unified | 11,243.50 | \$ 14,276,961.15 | \$ 1,269.80 | 0.009% |
| | Santa Clara Unified | 14,101.81 | \$ 14,444,851.03 | \$ 1,024.33 | 0.007% |
| | Morgan Hill Unified | 8,678.49 | \$ 8,808,701.07 | \$ 1,015.00 | 0.012% |
| | Gilroy Unified | 10,367.31 | \$ 9,621,596.63 | \$ 928.07 | 0.010% |
| | Milpitas Unified | 11,161.70 | \$ 4,780,305.24 | \$ 428.28 | 0.009% |

Sources: Unaudited Actual Reports- Totals calculated by expenditures within the General Fund Objects 5000-5999 only.

Table 32- K-12 Capital Outlay–Ranked by Total per Type/ADA

| Type | District Name | P2 ADA | Capital Outlay 6000-6999 | | |
|-------------------|-----------------------------|-----------|--------------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Alum Rock | 12,780.00 | \$ 9,899,401.20 | \$ 774.60 | 0.008% |
| | Union | 4,576.77 | \$ 429,367.66 | \$ 93.81 | 0.022% |
| | Moreland | 3,974.01 | \$ 233,851.48 | \$ 58.85 | 0.025% |
| | Los Altos | 4,196.76 | \$ 140,795.07 | \$ 33.55 | 0.024% |
| | Franklin-McKinley | 9,611.95 | \$ 203,003.46 | \$ 21.12 | 0.010% |
| | Campbell Elem | 7,112.09 | \$ 141,796.77 | \$ 19.94 | 0.014% |
| | Mt. Pleasant | 2,670.28 | \$ 38,933.94 | \$ 14.58 | 0.037% |
| | Cambrian | 3,111.04 | \$ 40,597.50 | \$ 13.05 | 0.032% |
| | Berryessa | 8,108.82 | \$ 88,833.86 | \$ 10.96 | 0.012% |
| | Cupertino Union | 17,619.33 | \$ 150,102.70 | \$ 8.52 | 0.006% |
| | Mtn. View Whisman | 4,519.42 | \$ 33,927.44 | \$ 7.51 | 0.022% |
| | Orchard | 827.20 | \$ 5,780.17 | \$ 6.99 | 0.121% |
| | Sunnyvale | 6,116.77 | \$ 19,662.88 | \$ 3.21 | 0.016% |
| | Evergreen | 12,933.53 | \$ 24,755.66 | \$ 1.91 | 0.008% |
| | Lakeside Joint | 80.85 | \$ - | \$ - | 0.000% |
| | Loma Prieta | 387.29 | \$ - | \$ - | 0.000% |
| | Los Gatos Union | 2,829.88 | \$ - | \$ - | 0.000% |
| | Luther Burbank | 547.23 | \$ - | \$ - | 0.000% |
| Oak Grove | 11,200.87 | \$ - | \$ - | 0.000% | |
| Saratoga Union | 2,188.89 | \$ - | \$ - | 0.000% | |
| HIGH | Mtn. View - Los Altos Union | 3,521.16 | \$ 259,278.25 | \$ 73.63 | 0.014% |
| | East Side Union High | 23,632.14 | \$ 1,198,611.81 | \$ 50.72 | 0.004% |
| | Campbell Union High | 7,253.23 | \$ 271,880.25 | \$ 37.48 | 0.010% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 90,717.35 | \$ 29.74 | 0.033% |
| | Fremont Union High | 9,910.64 | \$ 60,803.36 | \$ 6.14 | 0.028% |
| Unified | San Jose Unified | 30,008.78 | \$ 1,275,767.24 | \$ 42.51 | 0.003% |
| | Palo Alto Unified | 11,243.50 | \$ 369,734.40 | \$ 32.88 | 0.009% |
| | Milpitas Unified | 11,161.70 | \$ 344,168.90 | \$ 30.83 | 0.009% |
| | Gilroy Unified | 10,367.31 | \$ 223,271.26 | \$ 21.54 | 0.010% |
| | Morgan Hill Unified | 8,678.49 | \$ 124,765.14 | \$ 14.38 | 0.012% |
| | Santa Clara Unified | 14,101.81 | \$ - | \$ - | 0.000% |

Sources: Unaudited Actual Reports- Totals calculated by expenditures within the General Fund Objects 6000-6999 only.

Table 33- K-12 Total Expenses per ADA

| Type | District Name | P2 ADA | Total Expenditures | | |
|------------|-----------------------------|-----------|--------------------|---------------|-----------|
| | | | Total | Total Per ADA | % Per ADA |
| ELEMENTARY | Mt. Pleasant | 2,670.28 | \$ 82,018,184.63 | \$ 30,715.20 | 0.037% |
| | Lakeside Joint | 80.85 | \$ 1,316,676.60 | \$ 16,285.42 | 1.237% |
| | Loma Prieta | 387.29 | \$ 4,465,494.56 | \$ 11,530.11 | 0.258% |
| | Alum Rock | 12,780.00 | \$ 144,578,251.30 | \$ 11,312.85 | 0.008% |
| | Saratoga Union | 2,188.89 | \$ 23,391,313.65 | \$ 10,686.38 | 0.046% |
| | Los Altos | 4,196.76 | \$ 41,771,004.27 | \$ 9,953.16 | 0.024% |
| | Los Gatos Union | 2,829.88 | \$ 27,328,495.21 | \$ 9,657.12 | 0.035% |
| | Moreland | 3,974.01 | \$ 37,128,155.35 | \$ 9,342.74 | 0.025% |
| | Mtn. View Whisman | 4,519.42 | \$ 40,248,788.15 | \$ 8,905.74 | 0.022% |
| | Franklin-McKinley | 9,611.95 | \$ 82,397,748.55 | \$ 8,572.43 | 0.010% |
| | Oak Grove | 11,200.87 | \$ 92,087,692.67 | \$ 8,221.48 | 0.009% |
| | Orchard | 827.20 | \$ 6,790,873.25 | \$ 8,209.47 | 0.121% |
| | Campbell Elem | 7,112.09 | \$ 58,294,440.43 | \$ 8,196.53 | 0.014% |
| | Cambrian | 3,111.04 | \$ 25,435,450.94 | \$ 8,175.87 | 0.032% |
| | Luther Burbank | 547.23 | \$ 4,399,247.52 | \$ 8,039.12 | 0.183% |
| | Sunnyvale | 6,116.77 | \$ 48,199,347.47 | \$ 7,879.87 | 0.016% |
| | Union | 4,576.77 | \$ 35,556,691.87 | \$ 7,768.95 | 0.022% |
| | Cupertino Union | 17,619.33 | \$ 134,828,952.75 | \$ 7,652.33 | 0.006% |
| | Evergreen | 12,933.53 | \$ 97,849,291.51 | \$ 7,565.55 | 0.008% |
| | Berryessa | 8,108.82 | \$ 61,059,299.39 | \$ 7,529.99 | 0.012% |
| HIGH | Mtn. View - Los Altos Union | 3,521.16 | \$ 47,326,316.94 | \$ 13,440.55 | 0.028% |
| | Los Gatos - Saratoga Joint | 3,050.23 | \$ 35,810,317.60 | \$ 11,740.20 | 0.033% |
| | Fremont Union High | 9,910.64 | \$ 92,606,457.62 | \$ 9,344.15 | 0.010% |
| | Campbell Union High | 7,253.23 | \$ 66,216,501.83 | \$ 9,129.24 | 0.014% |
| | East Side Union High | 23,632.14 | \$ 208,878,399.65 | \$ 8,838.74 | 0.004% |
| Unified | Palo Alto Unified | 11,243.50 | \$ 152,231,129.14 | \$ 13,539.48 | 0.009% |
| | Santa Clara Unified | 14,101.81 | \$ 137,059,886.67 | \$ 9,719.31 | 0.007% |
| | San Jose Unified | 30,008.78 | \$ 285,184,315.74 | \$ 9,503.36 | 0.003% |
| | Gilroy Unified | 10,367.31 | \$ 86,639,460.65 | \$ 8,356.99 | 0.010% |
| | Morgan Hill Unified | 8,678.49 | \$ 67,922,245.01 | \$ 7,826.50 | 0.012% |
| | Milpitas Unified | 11,161.70 | \$ 75,561,092.16 | \$ 6,769.68 | 0.009% |

Sources: Unaudited Actual Reports- Totals calculated by expenditures within the General Fund Objects 1000-7399 only.

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**Section VI:
General Information**

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Revenue Limit Definitions

The revenue limit is the primary source of funding for the general operating expenses in the General Fund of a school district (e.g. staff salaries, insurance, supplies and utilities cost increases. It is the specific amount of state and local taxes that a school district can receive per pupil for its general education program.

The statutory cost of living adjustment (COLA for 2009-10 was 4.25 percent for the revenue limit. The following is a list of COLA provided for the most recent 25 years. (FF = Fully Funded; D = Deficited).

- | | | | |
|-----------|------------|-----------|------------|
| • 1985-86 | 6.19% (FF) | • 1998-99 | 3.95% (D) |
| • 1986-87 | 5.49% (FF) | • 1999-00 | 1.41% (D) |
| • 1987-88 | 2.54% (FF) | • 2000-01 | 3.17% (FF) |
| • 1988-89 | 4.10% (FF) | • 2001-02 | 3.87% (FF) |
| • 1989-90 | 4.64% (FF) | • 2002-03 | 2.00% (FF) |
| • 1990-91 | 4.76% (D) | • 2003-04 | 1.86% (D) |
| • 1991-92 | 4.69% (D) | • 2004-05 | 2.41% (D) |
| • 1992-93 | 2.74% (D) | • 2005-06 | 4.23% (D) |
| • 1993-94 | 1.92% (D) | • 2006-07 | 5.92%(FF) |
| • 1994-95 | 3.23% (D) | • 2007-08 | 4.53%(FF) |
| • 1995-96 | 2.73% (D) | • 2008-09 | 5.66% (D) |
| • 1996-97 | 3.21% (D) | • 2009-10 | 4.25% (D) |
| • 1997-98 | 2.65% (D) | | |

Adult Revenue Limit

The base revenue limit for adults for 2008-09 through 2012-13 will be based on the same relative proportion that the district received for the program in 2007-08. Funding for 2008-09 was reduced by 15.38 percent from 2007-08. Funding for 2009-10 is reduced by 19.84 percent from 2007-08.

COLA Increase

In 2008-09, school districts received a COLA equal to 5.66 percent of the 2007-08 statewide average (\$315 for elementary, \$379 for high school, and \$329 for unified districts. In 2009-10, school districts received a COLA equal to 4.25 percent of the 2008-09 statewide average (\$250 for elementary, \$300 for high school, and \$261 for unified districts.

Deficit and Deficit Reduction

In 2008-09, 7.844 percent deficit was applied to revenue limit. 18.355 percent revenue limit deficit is applied for 2009-10.

Longer Day/Year Add-ons

This represents funding added to the Base Revenue Limit in fiscal year 1984-85 for each district that certifies that it offered 180 days or more of instruction during the school year. The Education Code (EC Sections are EC 46200(a – Longer Year Program, EC 46201 - Minimum Time Standards, and EC 46202 - Instructional Time Standards.

Prior-Year Base Revenue Limit per ADA

The prior-year base revenue limit per ADA becomes the initial entry in computing the revenue limit in the succeeding year.

Regional Occupational Program Revenue

The base revenue limit for 2008-09 through 2012-13 will be based on the same relative proportion that the ROC/P received for the program in 2007-08. Funding for 2008-09 was reduced by 15.38 percent from 2007- 08. Funding for 2009-10 is reduced by 19.84 percent from 2007-08.

SB 727 (Chapter 855, Statutes 1997 and Actual Attendance

Prior to the passage of SB 727, school districts were funded based upon the total number of children who attended school plus the number of excused absences divided by the number of days school was in session – ADA.

Beginning in 1998-99, school districts were funded solely upon student days of actual attendance. The base revenue limits were adjusted to ensure that this fundamental change would be revenue neutral, providing districts maintained the same ratio of excused absences to ADA that they had in 1996-97. SB 727 based the beginning revenue limit funding rate upon the average dollars paid per ADA, excluding excused absences. This calculation eliminated growth versus non-growth ADA, and growth versus non-growth revenue limit calculations. All districts now have all of their ADA funded at their unique base revenue limit.

Supplemental Instructional Programs Funding Adjustment

Includes funding for 2007-08 for (1 core hours for grades K-12; (2 hours for grades 2-6 deficiency programs; (3 hours for grades 2-9 retained or recommended for retention programs; and (4 hours for grades 7-12 remedial programs.

Total Adjusted Revenue Limit

The total revenue limit for K-12 school districts has other factors added to the base revenue limit amount, including adjustments for an increase in Unemployment Insurance expenditures from actual 1975-76 expenditures; Inter-district Attendance; Meals for Needy Pupils; Necessary Small Schools; the Beginning Teacher Salary add-on; and Equalization Aid add-on (only in 2001-02, 2004-05 and 2006-07. Reductions to the revenue limit are made for the Public Employee Retirement System (PERS reduction; Longer Day/Year Penalty; Excess ROC/P Reserves Penalty and class size penalty.

Total Base Revenue Limit

The total base revenue limit is calculated by multiplying Revenue Limit ADA by the district unique Base Revenue Limit per ADA.

Glossary of School Finance Terms

Adult Education Classes for students 18 or older offered by local high schools. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may carry a fee.

Apportionments Federal or state taxes distributed to school districts or other governmental units according to certain formulas. **Appropriations** Funds set aside or budgeted by the state or local school districts for a specific time period and specific purpose.

Assessed Value The value of land, homes, or businesses set by the County Assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed two percent (see Proposition 13).

Average Class Size The average class size is the number of students in classes divided by the number of classes. Since some teachers have special assignments outside regular classrooms or work part-time, the average class size is always larger than the pupil-teacher ratio.

Average Daily Attendance (ADA) The number of students present on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95 percent of the average enrollment statewide. A school district's revenue limit income is based on its ADA. The numerator in this calculation has been modified to exclude excused absences with the passage of SB 727 (Chapter 855, Statutes 1997 effective 1998-99. Adjustments have been made to districts' revenue limits in an effort to make this change fiscally neutral. See the Revenue Limit Definitions section.

Bonded Indebtedness An obligation incurred by the sale of bonds for the acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness without voter approval.

Budget Act The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

Cal Works California Work Opportunity and Responsibility to Kids. California's replacement for AFDC after the Federal Welfare Reform Act of 1996.

Capital Outlay Expenditures for new equipment, major renovation or reconstruction, or new schools. Income from the sale of a school may be spent on capital outlay, on deferred maintenance under specified circumstances, or for general purposes if approved by the State Allocation Board.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs such as the School Improvement Program; or for special purposes, such as Economic Impact Aid or transportation. The expenditure of most categorical aid is restricted to its particular purpose. The funds are apportioned to districts in addition to their revenue limits.

CBEDS California Basic Educational Data System is an annual data collection in October which collects the following data elements from California public schools (K-12: enrollment, graduates, dropouts, vocational education, and alternative education, adult education, course enrollment, classified staff, certificated staff, teacher shortage and demand.

Certificated Employees Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

Charter School A charter school is a public school and may provide instruction in any of grades K-12. A charter school is usually created or organized by a group of teachers, parents and community leaders or a community-based organization and is usually authorized by an existing local public school board or county board of education. Specific goals and operating procedures for the charter school are detailed in an agreement (or “charter” between the sponsoring board and charter organizers. Charter status frees the school from most of the state statutes and regulations that normally apply to school districts.

Classified Employees School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.

Collective Bargaining SB 160 (1975) A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board.

Cost of Living Adjustment (COLA) An increase in funding for revenue limits or categorical programs. Current law ties COLAs to the Implicit Price Deflator for State and Local Government Purchase of Goods and Services for the United States, although different amounts are appropriated in some years.

Declining Enrollment Adjustment A formula which cushions the drop in income in a district with a shrinking student population.

Deferred Maintenance Major repairs of buildings and equipment which have been postponed by school districts. Some matching state funds are available to districts which establish a deferred maintenance program.

Deficit Factor A fraction for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

Developer Fees A specified charge per square foot on new residential and commercial construction. Developer fees are levied by school districts to raise funds for building or renovating schools.

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient, or from low income families.

Education Code The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

Employee Benefits Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, they are still part of the cost of salaries and benefits. Examples are: group health or life insurance payments; Social Security taxes; contributions to employee retirement; Workers' Compensation payments; and payments made to personnel on sabbatical leave.

Encroachment The expenditure of school districts' general purpose funds for special purpose programs, such as Special Education or transportation. Encroachment occurs in most districts with services for handicapped children; other encroachment is caused by deficit factors.

Equalization Increasing the level of per ADA revenue limit funding so that the funding received by lower revenue limit districts statewide equals or comes closer to the per ADA revenue limits of higher revenue limit districts.

Gann Spending Limit A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIII B of the California Constitution. Based on 1978-79, subsequent years' limits have been adjusted for: (1 the change in the California Consumer Price Index or per capita personal income, whichever is smaller; (2 the change in the state's population or, for school agencies, change in ADA. Proposition 111, adopted in June 1990, and amended the Gann limit inflation factor to be based only on the change in per capita personal income, effective 1989-90.

Incentives Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

Indirect Costs Indirect costs are the LEA's agency-wide costs of general management (i.e., activities that are for the direction and control of the LEA's affairs. General management costs consist of expenditures for administrative activities necessary for the general operation of the LEA, such as accounting, budgeting, payroll preparation, personnel management, purchasing, and data processing.

Indirect Cost Rate The Indirect Cost Rate is the percentage of an organization's indirect costs to its direct costs and is a standardized way to charge individual programs for their share of indirect costs. Items that would distort the ongoing costs of running the LEA, such as capital outlay, pass-thru funds, tuition, excess cost payments, debt service, and interfund transfers out, are excluded entirely from the Indirect Cost Rate calculation.

Joint School Districts (JPA) School districts with boundaries which cross county lines.

LEA (Local Educational Agency) LEA's include school districts, joint powers agencies, county offices of education, community college districts, and other educational agencies that have a separate board of governance.

Legislation Every year, funding for education is included in the state budget act and in follow-up legislation. Major school finance laws passed by the California Legislature since 1972:

- **SB 90** (1972) instituted revenue limits.
- **AB65** (1977) initiated a "long term" solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.
- **SB 90** (1977) allowed reimbursement for costs resulting from state mandates.
- **SB 154** (1978) allocated property taxes to cities, counties, and schools after Proposition 13.
- **AB 8** (1979) defined the source and method of funding schools, counties, cities and special districts, including the allocation of property taxes.
- **AB 777** (1981) allowed waivers to the Education Code, revised revenue limit formulas and consolidated some categorical programs at the local level.
- **SB 813** (1983) was major "reform" legislation that covered curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, student discipline, incentive programs, funding, various studies, and the preparation of statewide curriculum standards.
- **AB 1200** (1992) instituted routine solvency monitoring of school districts on a multi-year basis.
- **SB 94** (1993) introduced the development and implementation of the Standardized Account Code Structure.
- **SB 1777** (1996) established the Class Size Reduction Program.
- **AB 602** (1997) reformed Special Education funding from a unit-based to an ADA-based model. The funding model is based upon the assumption that the incidence of disabilities is uniformly distributed across all geographic areas.
- **SB 727** (1997) eliminated excused absences as ADA for funding purposes. See Revenue Limit Definitions section for more information.
- **AB 544** (1998) reformed Charter School law and created a new charter school funding model. The

funding model is based on statewide averages and provides unrestricted revenue to charter schools.

- **AB 2880** (2000) eliminated the revenue limit deficit for the 2000-01 fiscal years.
- **AB 139** (2001) expanded the solvency monitoring duties of the county office to include, when deemed necessary, review and audits of fraud,

misappropriation of funds, or other illegal fiscal practices as well as reviews of internal controls.

- **AB 2756** (2004) imposed more stringent consequences for all parties who could have or should have known that fiscal problems existed in a district and expanded on the provisions governing oversight of a district that has received a state bail-out loan.

Mandated Costs School district expenditures which are required because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

Master Plan for Special Education California categorical program for the education of all handicapped children enacted in 1980 and modified frequently since then.

Migrant Education Special funds for districts with students who are children of migrant workers.

Necessary Small Schools Schools with 101 or fewer ADA or high schools with 301 or fewer ADA which are separately funded if they meet scarcity standards.

PERB Public Employment Relations Board Five persons appointed by the Governor regulate collective bargaining between school districts and employee organizations.

PL 94-142 Federal law which mandates a “free and appropriate” education for all handicapped children.

Proposition 13 An initiative amendment passed in June 1978 adding Article XII A to the California Constitution. Tax rates on secured property are restricted to no more than one percent of assessed value. Proposition 13 also defined assessed values and required a two thirds vote to change existing taxes or levy other new taxes (see Assessed Value definition.)

Proposition 20 An initiative amendment passed in March 2000, which requires that, for 1998-99 and each fiscal year thereafter, half of any increase in public education’s share of Lottery revenues from the amount calculated in 1997-98 must be allocated for the purchase of Instructional Materials.

Proposition 39 An initiative amendment passed in November 2000 allowing for the passage of a General Obligation bond with just a 55 percent voter approval rate providing that certain conditions are met.

Redevelopment Agency A management agency created by an ordinance of a legislative body of a community for the purpose of initiating a redevelopment project. The redevelopment agency makes decisions' regarding what is to be rehabilitated, the activities needed to achieve rehabilitation, and who will be responsible for the various activities.

Reserves Funds set aside in a school district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The specific amount of state and local taxes a school district may receive per ADA for its general education program. Annual increases are determined by the Legislature. Categorical aid is funded in addition to the revenue limit (see ADA, COLA).

ROC/P Regional Occupational Center/Program. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

School Improvement Program (SIP) Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's various programs.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94-142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

Standardized Account Code Structure (SACS) SACS was developed to establish a uniform chart of accounts statewide to improve data collection, reporting, transmission, accuracy, and comparability. SACS also meets federal compliance guidelines and ensures that LEA's comply with generally accepted accounting principles.

State School Fund The holding account for most appropriations of state money for education.

STRS/PERS The State Teachers' Retirement System and the Public Employees' Retirement System funds. State law requires school district employees, school Districts, and the state to contribute to these funds.

Supplemental Grants Program State funding originally established to equalize districts' total revenue limit and categorical income. Districts subsequently "rolled" these funds into unrestricted revenue limit funding or as part of restricted categorical funding.

Temporary Assistance to Needy Families (TANF) Support for low-income families. The federal Welfare Reform Act of 1996 replaced Aid For Dependent Children (AFDC) with TANF. The count of TANF is one factor used to distribute a number of state and federal categorical aid programs. California's program is called Cal Works.

School District A school district serving students from kindergarten through 12th grade.

Voted Indebtedness Bonds for capital outlay, financed through taxes. Bond elections in a school district must be approved by a two-thirds vote, state measures by a majority vote.

Year-Round Schools A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.