

SCHOOL ADMINISTRATION – IS THE COST TOO HIGH?

SUMMARY

There is a common perception that schools spend too much of their budgets on administration and not enough on instruction. Given the limited availability of funds for education, the Marin County Civil Grand Jury (Grand Jury) wanted to see if the school districts are making the most of what they have and are operating in the best interests of the students and their parents.

At first glance, the overall educational infrastructure in Marin seems inefficient given the number of students it serves (19 individual school districts serving less than 30,000 students). During the investigation, the Grand Jury found that potential savings from consolidation or unification of the districts is limited. Moreover, there are some benefits in having a larger number of smaller districts that could potentially offset administrative savings from reorganizations.

To be sure that limited education funds were being used efficiently, the Grand Jury also analyzed and compared the individual school district budgets for the 2003-2004 school year. It quickly discovered that this form of analysis is the only way to assess and compare instructional/administrative expenses within and between school districts. The benefits of such an analysis became clear to us when specific anomalies were found in the San Rafael City Schools.

School finances are very complex and the Marin County Office of Education prepares numerous statistical reports annually. The Grand Jury was surprised that the data, as presented in this report, had not been compiled previously. They also believe that the publication of the accompanying tables should be the basis for discussion between parents and school boards. The data are intended to provide a better understanding of how school district money is budgeted and whether or not it is being used efficiently.

BACKGROUND

There are currently 19 individual school districts in Marin County serving less than 30,000 students, and there are major differences in the availability of funds from one district to another. These districts include 15 elementary districts, two high school districts, and two unified districts, and contain 74 schools. The number of students in individual districts ranges from a low of 15 to a high of 7,273. By way of comparison, about 30% of the districts in California serve 500 or fewer students, while the largest district, Los Angeles Unified School District, serves over 750,000 students.

Given that interviews of other educational topics revealed that there were difficulties in finding sufficient funds to finance Marin schools, the Grand Jury thought it should look into two issues:

- The potential advantages and disadvantages of school district consolidation and/or unification
- The percentage of available funds spent on administration

METHODOLOGY

The Grand Jury:

- Reviewed and compiled data from the 2003-2004 budgets of the 19 school districts in Marin
- Reviewed the "California School Accounting Manual"
- Reviewed "The Report of the Subcommittee for California Master Plan For Education," September 2003
- Reviewed "Cost Effective Opportunities For Sharing Resources Task Force Executive Summary," September 2003
- Interviewed school accounting specialists at the County Office of Education
- Interviewed administrators, teachers, and parents

DISCUSSION

School District Reorganization

School district reorganizations generally take one of two primary approaches – unification or consolidation. Unification involves the combining of two or more school districts, such as an elementary school district and high school district within the same community. Consolidation occurs when two or more communities move to combine their respective school districts into one.

The Grand Jury reviewed recent unification efforts that resulted in the Novato Unified School District and the Shoreline Unified School District. Though very different districts in terms of size, makeup, and other factors, the percentage of their respective budgets spent on General Administration is 7%. This compares favorably with elementary and/or high school district General Administration budget percentages, which seem to range between 8 and 11%. Based on these experiences, the Grand Jury believes that there may be some potential savings that can accrue through unification of districts.

The most recent consolidation involved the San Anselmo and Fairfax School Districts, which consolidated because of declining enrollment in both districts, the lack of a multi-purpose facility at one district, and the reduction of middle school elective offerings.

This consolidation has been viewed as having been successful for a number of reasons including:

- The planned retirement of one superintendent, which avoided any leadership struggles
- The two districts had a history of sharing resources, including teachers, which increased mutual familiarity
- They are similar communities
- Both districts wanted consolidation

The Grand Jury also looked into consolidations in other California counties and learned that:

- Most were K-12 unifications rather than consolidations of elementary districts
- They were primarily motivated by program and local control rather than economics. The Grand Jury found neither conclusive evidence that such reorganizations resulted in significant savings, nor studies that evaluated changes in student achievement subsequent to the reorganization

The following shows purported benefits of consolidation coupled with the actual findings:

- **The ability to offer a greater variety of programs and extracurricular activities.** Research has shown that although larger schools are able to offer more programs, only a small percentage of students actually use them
- **The ability to operate with less administrative overhead.** Studies have shown that districts cannot count on consolidation to save money. While there were often some minor reductions in staff, overall expenses actually increased owing to required "averaging up"¹ of both administrative and teacher salaries

Additionally there are some good arguments against district consolidation. These are summarized below:

- Because of the budgetary cuts, both individual donations from community members and revenue generating parcel taxes and bonds are playing an increasingly important role in the ability of schools to operate. It is far easier to acquire monetary support for a district if there is a sense that the district is part of one's own community. Consolidation can expand the number of communities involved making that direct connection more tenuous. Successful fundraising, whether through voter approval of parcel taxes, bonds, or from individual donations, becomes far more difficult to achieve
- In addition to fiscal considerations, consolidation can also impact a parent's involvement with the educational process. In smaller districts, where the schools feel as if they are part of the local community, it is easier for parents to feel a close affiliation to teachers and administrative staff than it is in larger districts. With parental involvement being one of the most important keys to a successful educational experience, it is critical not to sever that important link while trying to achieve fiscal economies of scale

Because potential benefits of district reorganizations are not assured and some potential risks seem likely, it is not surprising that school district reorganization is difficult to achieve. When one considers that any such reorganization must be approved by the voters of each affected district, one can see that barriers exist. Nevertheless there are opportunities to utilize funds more efficiently.

A Task Force, made up of Superintendents and School Board members from districts across the County has been looking into ways for individual districts to combine their respective requirements and thereby increase their purchasing and resource leverage to reduce overall costs and expenses. This effort, if it continues to be successful, can provide the best of both worlds – the ability to maintain the advantages of small districts while at the same time developing economies of scale to reduce administrative operating expenses.

The Grand Jury applauds the initial work completed to date and believes that parental attention and support to these efforts can offer significant opportunities to stretch constrained budgets.

¹ Salary schedules are merged to the highest level.

Individual District Budget Comparisons

The Grand Jury's objective in reviewing the 19 individual school district budgets was twofold:

- To identify the percentage of an individual school district's budget for instruction and instructional support versus general administration
- To compare those percentages from district-to-district to look for anomalies

Every public school district in California is required to follow the accounting rules, code structures, and reports as detailed in the California School Accounting Manual published by the California Department of Education. This provides a high degree of uniformity and allows for direct comparisons between school districts.

Expenditures are required to be coded in several ways. For purposes of this report there are three that are covered: fund, object, and function.

- **Fund** - School districts maintain different funds and provide separate reporting for regular education (General Fund) and for Capital Projects, Cafeteria, etc.
- **Object** - An object code defines the use of expenditure, such as employee salaries, benefits, materials, office supplies, etc.
- **Function** - A function code covers a general activity area. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these is a function.

The Grand Jury discovered that most budget data are reported by object code, and provide little help in segmenting administrative expenditures. It also found that the budget includes a report that contains a functional breakdown by major code and is an excellent tool for making the desired comparisons. The Grand Jury was surprised to find that:

- A functional breakdown of expenditures is rarely, if ever, created
- The Office of Education, while producing numerous statistical reports does not produce any reports using the function codes

Believing that such reports could be very helpful to parents, teachers and administrators interested in assessing the efficiency of their respective district, the Grand Jury decided to prepare them. Using functional breakdowns, the Grand Jury took data from the 2003-2004 published school district budgets and arranged them in three tables, which are found immediately following Appendix A.

It must be noted that it could be misleading to compare one district to another based solely on the data in the tables. Various physical and structural differences occur from district-to-district, which can account for differences. The Grand Jury believes, however, that the data in the tables can and should be used by each individual school district to review the functional breakdown of expenditures within its district.

Individual District Comparisons - How the Tables Were Produced

Every school district in Marin uses SACS Financial Reporting Computer Software and produces reports that are in the same format. All data came from the 2003-2004 budget reporting forms provided to the Grand Jury by the County Office of Education. The same rows and columns of numbers were selected from each school district budget.

In looking at the tables it is important to know the following:

- Appendix A is a breakdown of the function codes as defined in the California School Accounting Manual. Detailed definitions of each code are provided on the internet at <http://www.cde.ca.gov/fiscal/sacs/csam/>
- The General Fund data were used because they provide the financial information for the basic educational needs of each school district and are therefore more comparable from district to district
- Form 01 of each school district budget details the expenditures by major function. The dollars selected were the total of both Unrestricted and Restricted Funds²
- Form A of each school district budget details the Average Daily Attendance (ADA). Note that ADA is calculated in different ways for different purposes. For these tables, the Grand Jury used the P-2 ADA number as provided in Total Elementary and Total High School rows

For purposes of comparison, the districts were sorted into four categories according to the type and size of district. (It didn't seem to make sense to compare Novato Unified with more than 7,000 students and a budget of \$50,000,000 with Lincoln Elementary with 15 students and a budget of \$170,000.) The categories chosen were:

- Small Elementary, which includes the four small districts in northwest Marin
- Other Elementary, which includes the other eleven elementary districts
- High School, which includes the two high school districts
- Unified, which includes the two unified districts

Table 1 (Appendix B, page 12) is the fiscal year 2003-2004 expenditure breakdown by function in budgeted dollars. Beneath each dollar amount is the percentage of that function to the total.

Table 2 (Appendix B, page 13) is the fiscal year 2003-2004 expenditure breakdown by function in budgeted dollars divided by the ADA.

Table 3 (Appendix B, page 14) combines the San Rafael Elementary District with the San Rafael High School District.

The Grand Jury did not try to determine if the percentage of budget spent on General Administration is too high. Any such analysis would be subjective, at best, and hardly useful. For the purposes of this report, the Grand Jury reviewed only the 7000 - General Administration function classification. Other classifications are provided for informational purposes only. The Grand Jury believes, however, that the information presented in the tables can be exceedingly useful and recommends that school districts undertake similar analyses to see, if and why, some districts are able to operate with a lower administrative burden.

Individual District Comparisons - Observations

The four very small elementary districts in northwest Marin have a very low General Administration expense as compared to any other district, because the size of each district limits its ability to hire personnel to perform specialized functions. Consequently, administration

² Restricted funds are designated for a specific purpose; unrestricted funds are used for any purpose.

and business services for these districts are provided by the County Office of Education without reimbursement from the district.

Of the other 11 Elementary Districts:

- Eight are remarkably close in the percentage of budget spent on General Administration (9 – 10%). This fact is somewhat surprising because the ADA of those districts varies from Bolinas-Stinson (128) to Mill Valley (2,173)
- Three districts do reflect significant variations from the other eight - Sausalito (15%), Lagunitas (16%) and San Rafael Elementary (5%)

In reviewing the High School Districts, San Rafael's percentage of General Administration (11%) is substantially higher than that of Tam Union (8%) despite the fact that Tam Union has almost twice the ADA of San Rafael (3,727 vs. 2,009).

The two Unified Districts, Novato and Shoreline, are widely divergent districts in makeup, size, and other factors. Yet both budgeted 7% on General Administration. In contrast, most of the Elementary Districts budget 9% or 10% on administration and the High School Districts budget 8% and 11% on administration. While there may be other reasons for the lower relative administrative costs for the Unified Districts, it appears that there may be some savings in administrative costs that could accrue from unification. Lastly, it seems apparent, at least when comparing Novato and Shoreline, that size alone does not directly influence the percentage of budget spent on General Administration.

The Grand Jury queried the four School Districts, Sausalito, Lagunitas, San Rafael Elementary, and San Rafael High School, that appeared to be different from the others. It wanted to know if the differences were attributable to factors that were simply inherent in the nature of the district, or if it was merely coincidental that the others were so similar. It also wanted to be sure that it had gathered the data correctly.

Sausalito Elementary District

The Grand Jury received the following information in response to its inquiry.

- Sausalito is a basic aid district³; therefore, the district has more money to spend on all areas
- The district is small. This means that their administrative costs will be a higher percentage of total costs
- The budget included additional costs for extra help while two administrative staff were on sick leave (\$62,000)
- Services to a charter school increased the budget owing to increased attorney and consultant fees for negotiations with the charter school
- One-time costs for governing board members to attend a series of board training sessions
- One-time costs in lieu of vacation pay for an administrator who did not use vacation time in the past few years
- District contracts with the county for technical support (\$20,000)
- One-time cost included in the budget for development of a web page (\$6,000)

³ A basic aid district receives limited state aid because of the high level of available local tax support.

Lagunitas Elementary District

The Grand Jury received the following information in response to its inquiry:

- When the 2003-2004 budget was adopted, the district office was staffed with one full-time business manager and three full-time clerical support staff
- Superintendent services were provided by contract with the Marin County Office of Education
- Since budget adoption, the business manager position and two clerical positions have been eliminated and business services are now provided by contract with the Marin County Office of Education
- Because of these changes in the administrative and support structure, the current percentage of 2003-2004 budget allocated for General Administration has dropped to 13.5%
- While the overall costs of General Administration have been reduced, because the Lagunitas School District budget is so small in total, the administration cost percentage remains higher than it is in many districts in Marin

San Rafael Elementary and San Rafael High School Districts

Because the two San Rafael Districts are separate agencies but share the same general administration, it is required that the costs be allocated between the two districts. The general administrative costs in the budget are therefore a combination of direct and allocated costs.

Additionally, the following information was provided:

- New business office personnel had little time to produce the 2003-2004 budget
- Upon reviewing the numbers for the elementary district, the school district discovered a miscoding that decreased the cost of instruction and increased the cost of administration by about \$330,000. The miscoding did not change the overall costs in the budget. A correction has been included in the tables
- Certain additional legal expenses were incurred by the high school district in connection with an aborted attempt at unification and the creation of a charter school
- A major review of staff positions has been undertaken with a number of changes made to reduce overall administrative costs
- Shared services are being divided 50-50 between the elementary and high school districts

Because the percentage spent on administration in San Rafael Elementary District appeared low at 5% and the San Rafael High School District appeared high at 11%, the Grand Jury wanted to find out the effect of combining the budget numbers for the two districts as if they were unified. The result is reflected in Table 3. It is interesting to note that the combination produces a General Administration percentage of 7%, which matches that of the County's two unified districts, Novato and Shoreline. The Grand Jury could not determine whether that is a statistical coincidence or the result of an inequitable distribution of shared expenses. An inequitable distribution, while not changing the total available funds would reduce the funds available for functions other than administration in one district while favoring the other district. In any case, the Grand Jury believes the San Rafael Board of Education should carefully review its policies regarding the allocation process.

Conclusion

In today's world of budget deficits and reductions, it is imperative that the public be sure that its money goes as far as possible. This is certainly true in education where costs are rising and available funds are decreasing. While the likelihood of significant savings from district reorganization is questionable and the hurdles to achievement are high, understanding how individual district funds are used seems to be the best way to ensure that education monies are used effectively. The comparisons provided herein are intended to be a first step towards enabling parents, teachers, and administrators to understand how the money is budgeted and whether or not it is being used efficiently.

FINDINGS

- F1. The County Office of Education, while producing numerous statistical reports using the object codes, has produced no statistical reports using the function codes even though this information is available for each district.
- F2. The number of students in a school district does not appear to affect the percentage of the budget spent on general administration because the Office of Education provides the administration for the smallest school districts.
- F3. Although *consolidation* of smaller districts is unlikely to produce administrative savings, *unification* appears to offer up to a 3% savings of the combined budgets.
- F4. In any reorganization, savings in administrative costs may be offset by other costs of reorganization such as averaging up salaries.
- F5. The allocation of general administration expenses in San Rafael appears to be unfair because it places too large an administrative burden on the high school.

RECOMMENDATIONS

- R1. The County Office of Education should produce countywide statistical reports of functional classification of expenses as it does for object classification
- R2. Every school district should ensure that it accurately codes expenses to conform with the functional system.
- R3. Every school district should analyze its breakdown of expenses for all functional categories
- R4. San Rafael City Schools should review its policy regarding the allocation of shared district administration between the Elementary and High School Districts to ensure that it is equitable.

REQUEST FOR RESPONSES

Pursuant to Penal code section 933.05, the Grand Jury requests responses as follows:

- The County Office of Education for F1 through F4, and R1
- All school districts for F1 through F4, and R2 and R3
- San Rafael City Schools for F5 and R4

Description of Functions

List of Function (Activity) Accounts

<u>Code</u>	<u>Description</u>
0000	NOT APPLICABLE. Used with revenues and balance sheet transactions that do not require a function; only expenditure transactions require a function.
1000–1999	INSTRUCTION
1000	Instruction
<i>1001-1099</i>	<i>Instruction for Other Than Special Education—Locally Defined</i>
1100-1199	Special Education Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialist Instruction
1130	Special Education: Supplemental Aids and Services in Regular Classrooms
1180	Special Education: Nonpublic Agencies/Schools (NPA/S)
1190	Special Education: Other Specialized Instructional Services
2000–2999	INSTRUCTION-RELATED SERVICES
2100	Supervision of Instruction
2110	Instructional Supervision
<i>2120</i>	<i>Instructional Research</i>
2130	Curriculum Development
<i>2140</i>	<i>In-house Instructional Staff Development</i>
<i>2200</i>	<i>Administrative Unit (AU) of Multidistrict SELPA</i>
2420	Instructional Library, Media, and Technology
2490	Other Instructional Resources
2495	Parent Participation
2700	School Administration
3000–3999	PUPIL SERVICES
3110	Guidance and Counseling Services
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3160	Pupil Testing Services
3600	Pupil Transportation
3700	Food Services
3900	Other Pupil Services
4000–4999	ANCILLARY SERVICES
4000	Ancillary Services
<i>4100</i>	<i>School-Sponsored Co-curricular</i>
<i>4200</i>	<i>School-Sponsored Athletics</i>
<i>4900</i>	<i>Other Ancillary Services</i>
5000–5999	COMMUNITY SERVICES
5000	Community Services
<i>5100</i>	<i>Community Recreation</i>
<i>5400</i>	<i>Civic Services</i>
<i>5900</i>	<i>Other Community Services</i>

<u>Code</u>	<u>Description</u>
6000–6999	ENTERPRISE
6000	Enterprise
7000–7999	GENERAL ADMINISTRATION
7100	Board and Superintendent
<i>7110</i>	<i>Board</i>
<i>7150</i>	<i>Superintendent</i>
<i>7180</i>	<i>Public Information</i>
7200	Other General Administration
7300	Fiscal Services
<i>7310</i>	<i>Budgeting</i>
<i>7320</i>	<i>Accounts Receivable</i>
<i>7330</i>	<i>Accounts Payable</i>
<i>7340</i>	<i>Payroll</i>
<i>7350</i>	<i>Financial Accounting</i>
<i>7360</i>	<i>Special Projects Accounting</i>
<i>7370</i>	<i>Internal Auditing</i>
<i>7380</i>	<i>Property Accounting</i>
<i>7390</i>	<i>Other Fiscal Services</i>
7400	Personnel/Human Resources Services
<i>7410</i>	<i>Staff Development</i>
<i>7430</i>	<i>Credentials</i>
<i>7490</i>	<i>Other Personnel/Human Resources Services</i>
7500	Central Support
<i>7510</i>	<i>Planning, Research, Development, and Evaluation</i>
<i>7530</i>	<i>Purchasing</i>
<i>7540</i>	<i>Warehousing and Distribution</i>
<i>7550</i>	<i>Printing, Publishing, and Duplicating</i>
7600	All Other General Administration
7700	Data Processing Services
8000–8999	PLANT SERVICES
8100	Plant Maintenance and Operations
<i>8110</i>	<i>Maintenance</i>
<i>8200</i>	<i>Operations</i>
<i>8300</i>	<i>Security</i>
<i>8400</i>	<i>Other Plant Maintenance and Operations</i>
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases
9000–9999	OTHER OUTGO
9100	Debt Service
9200	Transfers Between Agencies
9300	Interfund Transfers

Table 1		General Fund Budget 2003-2004 – Percentage Breakdown by Function												
4/5/04		P2 ADA Elem	P2 ADA HS	Instruction 1000	Instruction related serv 2000	Pupil services 3000	Ancillary services 4000	community 5000	enterprise 6000	General admin 7000	Plant service 8000	Other 9000	Cost total	per ADA
Small Elementary														
Laguna Joint Elementary	22	151,260	9,781							3,922	13,952	15,094	194,009	8,819
		78%	5%							2%	7%	8%		
Lincoln Elementary	15	95,245	8,314							3,880	16,481	16,576	140,496	9,366
		68%	6%							3%	12%	12%		
Nicasio Elementary	60	384,661	68,760	4,650						35,759	47,370	10,700	551,900	9,198
		70%	12%	1%						6%	9%	2%		
Union Joint Elementary	20	175,371	11,568	74						5,236	18,198	17,158	227,605	11,380
		77%	5%	0%						2%	8%	8%		
Other Elementary														
Bolinas-Stinson Elem.	128	1,009,548	199,149	77,973	2,000				150	156,860	207,428	18,786	1,671,894	13,062
		60%	12%	5%	0%				0%	9%	12%	1%		
Dixie Elementary	1797	8,244,804	1,580,936	890,662		9,811				1,170,453	1,421,264	223,335	13,541,265	7,535
		61%	12%	7%		0%				9%	10%	2%		
Kentfield Elementary	933	5,985,506	1,061,610	185,212	23,556					871,472	716,758	205,000	9,049,114	9,699
		66%	12%	2%	0%					10%	8%	2%		
Laqunitas Elementary	294	1,228,686	93,750	52,144						340,691	279,555	70,188	2,065,014	7,024
		60%	5%	3%						16%	14%	3%		
Larkspur Elementary	928	4,878,862	702,761	158,395	12,340					805,696	1,182,571	362,617	8,103,242	8,732
		60%	9%	2%	0%					10%	15%	4%		
Mill Valley Elementary	2173	11,982,557	2,179,442	623,765						1,939,018	1,619,290	170,000	18,514,072	8,520
		65%	12%	3%						10%	9%	1%		
Reed Union Elementary	1048	6,779,319	1,043,028	293,400						1,088,101	1,157,042	168,604	10,529,494	10,047
		64%	10%	3%						10%	11%	2%		
Ross School District	356	2,556,121	568,440	37,523	5,667					393,770	388,962	84,502	4,034,985	11,334
		63%	14%	1%	0%					10%	10%	2%		
Ross Valley	1719	8,445,087	1,777,881	597,390	69,505					1,265,763	1,760,713	55,000	13,971,339	8,128
		60%	13%	4%	0%					9%	13%	0%		
San Rafael Elementary *	3437	17,655,178	2,841,685	1,365,282		11,315				1,242,078	1,745,884	280,940	25,142,362	7,315
*modified per district office		70%	11%	5%		0%				5%	7%	1%		
Sausalito Elementary	185	2,121,449	313,642	178,573						588,688	419,328	259,227	3,880,907	20,978
		55%	8%	5%						15%	11%	7%		
High School														
San Rafael High School	2009	10,258,116	2,069,420	746,021	237,440	10,343				1,879,990	1,486,942	242,020	16,930,292	8,427
		61%	12%	4%	1%	0%				11%	9%	1%		
Tam Union High School	3727	21,763,521	3,950,911	3,450,009	926,479					3,051,659	4,798,551	627,145	38,568,275	10,348
		56%	10%	9%	2%					8%	12%	2%		
Unified														
Novato Unified	5065	2208	31,236,581	6,242,143	3,146,205	230,640				3,255,413	4,784,399	871,489	49,766,870	6,843
		63%	13%	6%	0%					7%	10%	2%		
Shoreline Unified	455	211	4,642,515	675,351	965,476	118,228	4,626			579,023	769,642	78,976	7,833,837	11,763
		59%	9%	12%	2%	0%				7%	10%	1%		

Table 2		General Fund Budget 2003-2004 – Per Student Breakdown by Function											
4/5/04		P2 ADA Elem	P2 ADA HS	Instruction 1000	Instruction related serv 2000	Pupil services 3000	Ancillary services 4000	community 5000	enterprise 6000	General admin 7000	Plant service 8000	Other 9000	total
Small Elementary													
Laguna Joint Elementary	22			6,875	445					178	634	686	8,819
Lincoln Elementary	15			6,350	554					259	1,099	1,105	9,366
Nicasio Elementary	60			6,411	1,146					596	790	178	9,121
Union Joint Elementary	20			8,769	578	4				262	910	858	11,380
Other Elementary													
Bolinas-Stinson Elementary	128			7,887	1,556	609	16		1	1,225	1,621	147	13,062
Dixie Elementary	1797			4,588	880	496		5		651	791	124	7,535
Kentfield Elementary	933			6,415	1,138	199	25			934	768	220	9,699
Laquintas Elementary	294			4,179	319	177				1,159	951	239	7,024
Larkspur Elementary	928			5,257	757	171	13			868	1,274	391	8,732
Mill Valley Elementary	2173			5,514	1,003	287				892	745	78	8,520
Reed Union Elementary	1048			6,469	995	280				1,038	1,104	161	10,047
Ross School District	356			7,180	1,597	105	16			1,106	1,093	237	11,334
Ross Valley	1719			4,913	1,034	348	40			736	1,024	32	8,128
San Rafael Elementary *	3437			5,137	827	397		3		361	508	82	7,315
*modified per district business office													
Sausalito Elementary	185			11,467	1,695	965				3,182	2,267	1,401	20,978
High School													
San Rafael High School		2009		5,106	1,030	371	118	5		936	740	120	8,427
Tam Union High School		3727		5,839	1,060	926	249			819	1,288	168	10,348
Unified													
Novato Unified	5065	2208		4,295	858	433	32			448	658	120	6,843
Shoreline Unified	455	211		6,971	1,014	1,450	178	7		869	1,156	119	11,763

Table 3**General Fund Budget 2003-2004 - Percentage Breakdown by Function - San Rafael City Schools**

	P2	P2			Pupil	Ancillary			General	Plant		
4/5/04	ADA	ADA	Instruction	In-relat serv	Services	Services	community	enterprise	Admin	Service	Other	Cost
	Elem	HS	1000	2000	3000	4000	5000	6000	7000	8000	9000	total per ADA
San Rafael Elementary*	3437		17,655,178	2,841,685	1,365,282		11,315		1,242,078	1,745,884	280,940	25,142,362 7,315
*modified per district business office			70%	11%	5%	0%	0%		5%	7%	1%	
San Rafael High School		2009	10,258,116	2,069,420	746,021	237,440	10,343		1,879,990	1,486,942	242,020	16,930,292 8,427
			61%	12%	4%	1%	0%		11%	9%	1%	
Combined	3437	2009	27,913,294	4,911,105	2,111,303	237,440	21,658		3,122,068	3,232,826	522,960	42,072,654 7,725
			66%	12%	5%	1%	0%		7%	8%	1%	