

ALAMEDA UNIFIED SCHOOL DISTRICT
PARCEL TAX: MEASURE H
Fiscal Year: 2008/09 Estimated Actuals
Revenue and Expenditure Report

FY08/09
Est. Actuals

REVENUE

Key Components of the Assessment:	
Parcel Tax Rate-Residential	\$120
Parcel Tax Rate-Commercial	\$0.15/sq. ft. *
<i>* For Commercial, Minimum \$120/parcel & Maximum \$9,500/parcel</i>	
Residential Parcels	16,453 parcels
Commercial Parcels	853 parcels
Total Parcels	17,306 parcels
Total # of Exempted Parcels	3,238 parcels
# Exemptions Due to "Over 65"	2,288 parcels
# Exemptions Due to "SSI-Disability"	3 parcels
Maximum Assessment Generated	\$4,614,434
Parcel Tax Revenue Received - Total	\$4,354,682
Tax Delinquency Rate	5.63%

EXPENDITURE

To protect class sizes:	\$78,974
To restore prioritized cuts to music and advanced placement courses:	\$279,981
To protect the quality of education and staff:	\$608,012
To restore prioritized cuts to athletics:	\$275,885
Total Expenditures	\$1,242,851

Excess (Deficiency) of Revenue Over Expenditure	\$3,371,583
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**ALAMEDA UNIFIED SCHOOL DISTRICT
 PARCEL TAX: MEASURE H
 Fiscal Year: 2008/09 Estimated Actuals
 Expenditure Listing Report**

EXPENDITURE DESCRIPTION	TOTAL
To protect class sizes:	\$78,974
> Fund state deficit in grade 9 CSR in two subject areas	\$36,394
> Maintain 0.5 fte for Independent Study	\$42,580
 To restore prioritized cuts to music and advanced placement courses:	 \$279,981
> Maintain 2.5 fte for Music Prep in Grades 1-3	\$200,000
> Maintain 1.0 fte for Advanced Placement (AP) courses	\$79,981
 To protect the quality of education and staff:	 \$608,012
> Avoid reducing one middle school counselor	\$85,850
> Maintain 0.94 fte for Clerical Support at EHS	\$47,601
> Maintain 3.5 fte for Technology Classified Staff	\$254,561
> Support School Site Instructional Supplies	\$150,000
> Support Custodial Subs	\$50,000
> Support Professional Development	\$20,000
 To restore prioritized cuts to athletics:	 \$275,885
> Support HS Athletics Coaching Stipends and Transportation	\$155,885
> Support Swim Centers	\$120,000
 TOTAL EXPENDITURES	 \$1,242,851

ALAMEDA UNIFIED SCHOOL DISTRICT
 PARCEL TAX: MEASURE H
 Fiscal Year: 2008/09 Estimated Actuals
 For First Fiscal Year 2008-09

<u>Tax Year</u>	<u>Total # of Residential Parcels</u>	<u>Total # of Commercial Parcels</u>	<u>Total # of Exempted Parcels</u>	<u># Due to "Over 65" Exemption</u>	<u># Due to "SSI-Disability" Exemption</u>	<u># of Parcels Residential Paving \$120</u>	<u># of Parcels Commercial Paving \$0.15/sq ft</u>	<u>Total Assessment Residential</u>	<u>Total Assessment Commercial</u>	<u>Total Exemption "Over 65"</u>	<u>Total Exemption "SSI-Disability"</u>
Measure H											
2008/09	16,453	853	3,238	2,288	3	16,453	853	\$1,974,360	\$2,640,074	\$274,560	\$360

ALAMEDA UNIFIED SCHOOL DISTRICT

PARCEL TAX: MEASURE H

Fiscal Year: 2008/09 Estimated Actuals

Expenditure: Fund State Deficit in Grade 9 Class Size Reduction (CSR) in One (1) Subject Area

Source Document: Worksheet Calculation

Grade 9		AHS	ASTI	EHS	TOTAL
Students in Grade 9		465	45	295	805
Students in CSR Classes for Two (2) Subjects		186	18	118	322
Number of Teachers if 20:1		9.30	0.90	5.90	16.10
<u>Number of Teachers if 29:1</u>		<u>6.41</u>	<u>0.62</u>	<u>4.07</u>	<u>11.10</u>
Extra Teachers Required for Two (2) Subjects		2.89	0.28	1.83	5.00
Cost of Extra Teachers	<i>\$79,921</i>	\$230,668	\$22,323	\$146,338	\$399,328
Revenue from CSR students	<i>\$426</i>	\$198,090	\$19,170	\$125,670	\$342,930
State Deficit for Two (2) Subject Areas		\$32,578	\$3,153	\$20,668	\$56,398
State Deficit for One (1) Subject Area-"A"		\$12,191	\$1,576	\$6,237	\$20,004
State Deficit for Other Subject Area-"H"		\$20,387	\$1,577	\$14,431	\$36,394

ALAMEDA UNIFIED SCHOOL DISTRICT
PARCEL TAX: MEASURE H
Fiscal Year: 2008/09 Estimated Actuals

Object Code	Expenditure Description	FTE's	Projected Actual
1300	.5 Independent Study Teacher	0.50	\$31,853
	<u>Total Salaries</u>		\$31,853
	Certificated Mandatory Benefits 12.06%		\$3,841
	Certificated H&W		\$6,886
	<u>Total Benefits</u>		\$10,727
4000	Books and Supplies		\$0
5000	Contracted Services		\$0
6000	Capital Outlay		\$0
7000	Other Outgo		\$0
	<u>Total Non Salary Expenses</u>		\$0
TOTAL EXPENDITURES			\$42,580

ALAMEDA UNIFIED SCHOOL DISTRICT
PARCEL TAX: MEASURE H
Fiscal Year: 2008/09 Estimated Actuals

Object Code	Expenditure Description	FTE's	Projected Actual
1300	Music Prep Grades 1-3	2.50	\$163,068
	<u>Total Salaries</u>		\$163,068
	Certificated Mandatory Benefits	12.06%	\$19,666
	Certificated H&W		\$17,266
	<u>Total Benefits</u>		\$36,932
4000	Books and Supplies		\$0
5000	Contracted Services		\$0
6000	Capital Outlay		\$0
7000	Other Outgo		\$0
	<u>Total Non Salary Expenses</u>		\$0
TOTAL EXPENDITURES			\$200,000

ALAMEDA UNIFIED SCHOOL DISTRICT
PARCEL TAX: MEASURE H
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Object Code	Expenditure Description	FTE's	Projected Actual
1300	Electives (AP Courses)	1.00	\$65,227
	<u>Total Salaries</u>		\$65,227
	Certificated Mandatory Benefits	12.06%	\$7,866
	Certificated H&W		\$6,888
	<u>Total Benefits</u>		\$14,754
4000	Books and Supplies		\$0
5000	Contracted Services		\$0
6000	Capital Outlay		\$0
7000	Other Outgo		\$0
	<u>Total Non Salary Expenses</u>		\$0
TOTAL EXPENDITURES			\$79,981

ALAMEDA UNIFIED SCHOOL DISTRICT
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Fiscal Year: 2008/09 Estimated Actuals

Object Code	Expenditure Description	FTE's	Projected Actual
1300	Counselor Middle School	1.00	\$70,464
	<u>Total Salaries</u>		\$70,464
	Certificated Mandatory Benefits	12.06%	\$8,498
	Certificated H&W		\$6,888
	<u>Total Benefits</u>		\$15,386
4000	Books and Supplies		\$0
5000	Contracted Services		\$0
6000	Capital Outlay		\$0
7000	Other Outgo		\$0
	<u>Total Non Salary Expenses</u>		\$0
TOTAL EXPENDITURES			\$85,850

ALAMEDA UNIFIED SCHOOL DISTRICT
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Object Code	Expenditure Description	FTE's	Projected Actual
1200	Certificated Salary		
2000	Office Assistant	0.94	\$33,947
	<u>Totals Salaries</u>		\$33,947
3100	State Teachers Retirement System (STRS)	8.250%	\$0
3200	Public Employees Retirement System (PERS)	9.428%	\$3,201
3300	FICA	6.200%	\$2,105
3300	Medicare	1.450%	\$492
3400	Health & Welfare		\$5,866
3500	State Unemployment Insurance	0.300%	\$102
3600	Workers Compensation	1.970%	\$669
3802	PERS Reduction	3.592%	\$1,219
	<u>Total Benefits</u>		\$13,654
TOTAL EXPENDITURES			\$47,601

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Fiscal Year: 2008/09 Estimated Actuals

Object Code	Expenditure Description	FTE's	Projected Actual
1200	Certificated Salary		
2000	Technology Classified Staff	3.50	\$189,296
	<u>Totals Salaries</u>		\$189,296
3100	State Teachers Retirement System (STRS)	8.250%	\$0
3200	Public Employees Retirement System (PERS)	9.428%	\$17,847
3300	FICA	6.200%	\$11,736
3300	Medicare	1.450%	\$2,745
3400	Health & Welfare		\$21,840
3500	State Unemployment Insurance	0.300%	\$568
3600	Workers Compensation	1.970%	\$3,729
3802	PERS Reduction	3.592%	\$6,800
	<u>Total Benefits</u>		\$65,265
TOTAL EXPENDITURES			\$254,561

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Object Code	Expenditure Description	FTE's	Projected Actual
4310	<u>Instructional Supplies</u>	<u>Rates</u>	
	Elementary Schools	\$24.76	\$107,904
	Middle Schools	\$45.77	\$101,472
	High Schools	\$81.73	\$271,098
	Total Discretionary Inst. Supplies		\$480,474
	% for Measure H		31%
TOTAL EXPENDITURES			\$150,000

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Object Code	Expenditure Description		Projected Actual
2263	Custodial Subs		\$298,219
	<u>Totals Salaries</u>		<u>\$298,219</u>
3100	State Teachers Retirement System (STRS)	8.250%	\$0
3200	Public Employees Retirement System (PERS)	9.428%	\$28,116
3300	FICA	6.200%	\$18,490
3300	Medicare	1.450%	\$4,324
3400	Health & Welfare		\$0
3500	State Unemployment Insurance	0.300%	\$895
3600	Workers Compensation	1.970%	\$5,875
3802	PERS Reduction	3.592%	\$10,712
	<u>Total Benefits</u>		<u>\$68,412</u>
	SUBTOTAL		\$366,631
	% for Measure H		14%
TOTAL EXPENDITURES			\$50,000

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Object Code	Expenditure Description	FTE's	Projected Actual
5000	<u>Professional Development</u>		
	Superintendent		\$5,000
	Ed Services		\$5,000
	Fiscal Services		\$5,000
	Human Resources		\$5,000
			<hr/>
			\$20,000
TOTAL EXPENDITURES			\$20,000

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Object Code	Expenditure Description	FTE's	Projected Actual
1200	Athletic Stipends		\$116,000
3100	State Teachers Retirement System (STRS)	8.250%	\$9,570
3200	Public Employees Retirement System (PERS)	9.428%	\$0
3300	FICA	6.200%	\$0
3300	Medicare	1.450%	\$1,682
3400	Health & Welfare		\$0
3500	State Unemployment Insurance	0.300%	\$348
3600	Workers Compensation	1.970%	\$2,285
3802	PERS Reduction	3.592%	\$0
	Total Benefits		\$13,885
	Athletic Transportation		\$26,000
TOTAL EXPENDITURES			\$155,885

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Object Code	Expenditure Description	Projected Actual
2000	City of Alameda Pool Maintenance Staff Salary	\$64,952
3000	City of Alameda Pool Maintenance Staff Benefits	\$18,450
4000/5000	City of Alameda Pool Maint. Supplies & Repairs	\$65,993
	<hr/> City of Alameda Total	\$149,395
	Alameda USD pays	60%
	<hr/> Alameda USD Cost of City Services	\$89,637
	17% of Gas/Electricity/Water for Swim Centers	\$30,363
TOTAL EXPENDITURES		\$120,000

ALAMEDA UNIFIED SCHOOL DISTRICT
Fiscal Year: 2008/09 Estimated Actuals
Calculation of Cost of Median Teacher

Median Salary		\$65,227
Mandatory Benefits	11.97%	\$7,808
Health & Welfare		\$6,886
Salary & Benefits		<u><u>\$79,921</u></u>