

# **Alameda Unified School District**

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**FY 08/09 1<sup>st</sup> Interim**

**December 9, 2008**

**AUSD – 08/09 1<sup>ST</sup> Interim  
Changes  
From Original Budget  
To Projected Year Totals**

	Unrestricted	Restricted	Combined
<b><u>Revenues – 08/09</u></b>			
08/09 Original Budget	\$66,371,753	\$20,360,828	\$86,732,581
Prior Year Carryover	\$0	\$1,594,899	\$1,594,899
Current Year One Time	\$47,457	\$0	\$47,457
0.71% COLA	\$387,047	\$0	\$387,047
New/Revised	\$552,301	\$730,542	\$1,282,843
<b><u>08/09 1<sup>st</sup> Interim Revenues</u></b>	<b>\$67,358,558</b>	<b>\$22,686,269</b>	<b>\$90,044,827</b>
<b><u>Expenditures – 08/09</u></b>			
08/09 Original Budget	\$53,094,260	\$29,430,368	\$82,524,628
Prior Year Carryover	\$0	\$7,896,524	\$7,896,524
New/Revised	\$1,055,223	\$1,097,364	\$2,152,587
<b><u>08/09 1<sup>st</sup> Interim Expenditures</u></b>	<b>\$54,149,483</b>	<b>\$38,424,256</b>	<b>\$92,573,739</b>

**AUSD – 08/09 1<sup>st</sup> Interim  
Changes  
From Original Budget  
To Projected Year Totals**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Combined</u>
<b><u>Other Sources/(Uses) – 08/09</u></b>			
08/09 Original Budget	(\$12,003,806)	\$9,069,540	(\$2,934,266)
3% Reserve to Fund 17 in 07/08	\$2,449,521	\$0	\$2,449,521
3% Reserve to Fund 17 in 08/09	(\$290,507)	\$0	(\$290,507)
Growth in Contribution to Sp Ed	(\$226,835)	\$226,835	\$0
Growth in Contribution to RRM	(\$139,992)	\$139,992	\$0
<b><u>08/09 1<sup>st</sup> Interim Other Sources/(Uses)</u></b>	<b>(\$10,211,619)</b>	<b>9,436,367</b>	<b>(\$775,252)</b>
Net Increase/(Decrease) in Fund Balance	\$2,997,456	(\$6,301,620)	(\$3,304,164)
Beginning Balance – 7/1/08	\$2,788,144	\$6,301,620	\$9,089,764
Ending Balance – 6/30/09	\$5,785,600	\$0	\$5,785,600

**AUSD – 08/09 1<sup>st</sup> Interim  
Components of Fund Balance**

	Unrestricted	Restricted	Combined
<b>Ending Fund Balance – 6/30/09 (see detail below)</b>	<b>\$5,785,600</b>	<b>\$0</b>	<b>\$5,785,600</b>
<u><b>Detail for Ending Fund Balance 6/30/09</b></u>			
Revolving Cash	\$50,000	\$0	\$50,000
Mandated Costs 1-time	\$1,080,000	\$0	\$1,080,000
08/09 COLA of .71%	\$387,047	\$0	\$387,047
Technology Equipment Replacement	\$71,569	\$0	\$71,569
Measure H	\$2,758,000	\$0	\$2,758,000
Multi-year Projections	\$1,438,984	\$0	\$1,438,984
<b>Ending Fund Balance 6/30/09</b>	<b>\$5,785,600</b>	<b>\$0</b>	<b>\$5,785,600</b>

**AUSD – 08/09 1<sup>st</sup> Interim  
Multi-Year Projections  
Major Assumptions**

<u>Categories</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>
<b><u>Enrollment and ADA</u></b>				
District Enrollment (CBEDS)	9,954	9,982	9,799	9,723
District ADA-Actual/Projected	9,611	9,491	9,427	9,358
District ADA-Funded	9,611	9,599	9,479	9,415
<b><u>Revenue</u></b>				
Revenue Limit COLA for Budget/MYP	4.53%	5.66%	0.00%	3.50%
Revenue Limit COLA Statutory	4.53%	5.66%	5.60%	3.50%
Revenue Limit Deficit	0.00%	4.71%	4.71%	4.71%
Federal COLA	0.00%	0.00%	0.00%	0.00%
Other State COLA	4.53%	0.00%	5.60%	3.50%
Base Revenue Limit w/Budget/MYP COLA	\$5,777	\$6,106	\$6,106	\$6,333
Base Revenue Limit w/Deficit COLA	\$5,777	\$5,818	\$5,818	\$6,035
Equalization Aide Per ADA	\$0	\$0	\$0	\$0
Mandate Reimbursement	\$0	\$0	\$0	\$0
Parcel Tax	\$3.3M	\$7.3M	\$7.3M	\$7.3M

**AUSD – 08/09 1<sup>st</sup> Interim  
Multi-Year Projections  
Major Assumptions**

<u>Categories</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>
<b><u>Expenditures</u></b>				
Step and Column Salary Increases	\$0.83M	\$0.78M	\$0.72M	\$0.72M
05/06 Negotiated Salary Increase	\$2.5M	\$2.5M	2.5M	2.5M
07/08 Negotiated Salary Increase (2.0%)	\$0.8M	\$1.1M	\$1.1M	\$1.1M
08/09 Negotiated Salary Increase (4.0%)	\$0.0M	\$1.9M	\$2.2M	\$2.2M
09/10 Negotiated Salary Increase (TBD)	\$0.0M	\$0.0M	TBD	TBD
Special Education Contribution	\$6.0M	\$7.2M	\$7.7M	\$8.2M
Growth In Sp Ed Contribution	\$1.2M	\$1.2M	\$0.50M	\$0.50M
Indirect Cost Rate	2.84%	3.22%	3.22%	3.22%

**AUSD – 08/09 1<sup>ST</sup> Interim  
Multi-Year Projections**

	<b>07/08</b>	<b>08/09</b>	<b>09/10</b>	<b>10/11</b>
<b><u>REVENUES</u></b>				
Revenue Limit	\$56,248,989	\$56,733,715	\$56,036,770	\$57,699,377
Federal	\$4,592,062	\$5,964,497	\$5,964,497	\$5,964,497
Other State	\$14,075,010	\$13,646,201	\$13,646,201	\$13,646,201
Other Local	\$10,891,023	\$13,700,414	\$11,939,788	\$11,939,788
<b>Revenues</b>	<b>\$85,807,084</b>	<b>\$90,044,827</b>	<b>\$87,587,256</b>	<b>\$89,249,863</b>
<b><u>EXPENDITURES</u></b>				
Salaries & Benefits	\$64,868,839	\$68,910,550	\$70,073,266	\$70,716,766
Books/Supplies & Outlay	\$3,711,838	\$8,323,710	\$4,324,465	\$4,235,030
Services & Operating Expenses	\$10,742,518	\$13,569,751	\$10,081,477	\$10,749,916
Other Outgo & Transfers	\$1,661,567	\$1,769,728	\$1,769,728	\$1,769,728
<b>Expenditures</b>	<b>\$80,984,762</b>	<b>\$92,573,739</b>	<b>\$86,248,936</b>	<b>\$87,471,440</b>
Other Sources (Uses)	(\$3,124,417)	(\$775,252)	(\$775,252)	(\$775,252)
Net Inc/Dec in Fund Balance	\$1,697,905	(\$3,304,164)	\$563,068	\$1,003,171
<b>Beginning Balance</b>	<b>\$7,391,859</b>	<b>\$9,089,764</b>	<b>\$5,785,600</b>	<b>\$6,348,668</b>
<b>Ending Balance</b>	<b>\$9,089,764</b>	<b>\$5,785,600</b>	<b>\$6,348,668</b>	<b>\$7,351,839</b>

**AUSD – 08/09 1<sup>st</sup> Interim  
Components of Fund Balance**

	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>
Ending Fund Balance (see detail below)	\$9,089,764	\$5,785,600	\$6,348,668	\$7,351,839
<u>Detail for Ending Fund Balance</u>				
Revolving Cash	\$50,000	\$50,000	\$50,000	\$50,000
Mandated Cost 1-time	\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000
Restricted	\$6,300,816	\$0	\$0	\$0
Undesignated	\$1,658,948	\$0	\$0	\$0
08/09 COLA of 0.71%	\$0	\$387,047	\$760,000	\$1,140,000
10/11 COLA of 3.50%	\$0	\$0	\$0	\$2,053,008
Technology Equipment Replacement	\$0	\$71,569	\$71,569	\$71,569
Measure H	\$0	\$2,758,000	\$4,387,099	\$2,957,262
Multi-year Projections	\$0	\$1,438,984	\$0	\$0
<b>Ending Fund Balance – 6/30/09</b>	<b>\$9,089,764</b>	<b>\$5,785,600</b>	<b>\$6,348,668</b>	<b>\$7,351,839</b>



**AUSD – 08/09 1<sup>st</sup> Interim  
Outstanding Issues  
Possibly Impacting the Budget**

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**08/09 Special Legislative Session**

08/09 Mid-Year Budget Cuts

08/09 Take-Back of 0.71% COLA  
Categorical Flexibility

**Measure H Parcel Tax**

**Governor's January Proposal**

For the 09/10 Budget

**Nea CLC Charter School Application**

Financial Impact reported in 2<sup>nd</sup> Interim