



New Haven Unified School District



BUDGET
OVERVIEW
AT
FIRST INTERIM
Fiscal Year: 2007-2008



Presented: December 4, 2007

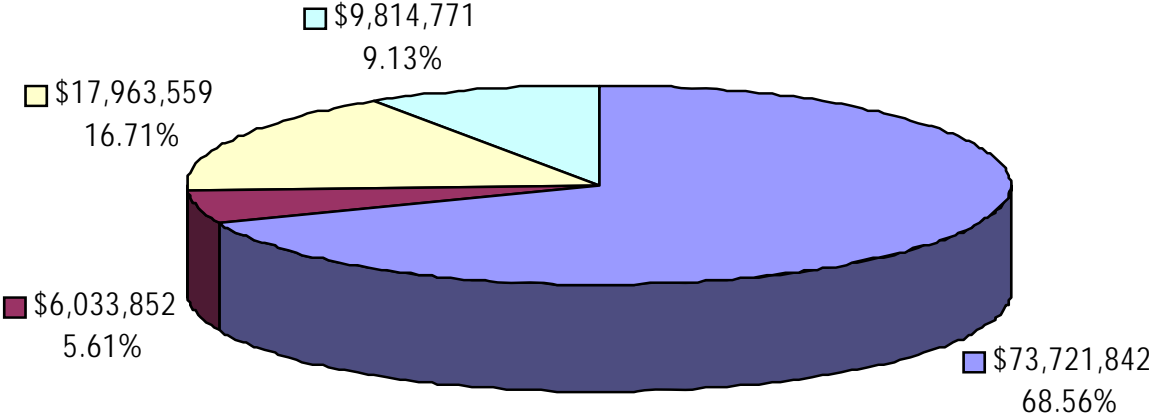
Our Mission

The mission of the New Haven Unified School District, a partnership of students, families, staff, and our richly diverse community, is to develop and empower EVERY student to a productive, responsible and successful 21st-century citizen by creating an exemplary, inclusive educational system characterized by a safe, caring learning environment and a challenging, comprehensive curriculum that ensures academic proficiency.

Our Revenues

(page 14)

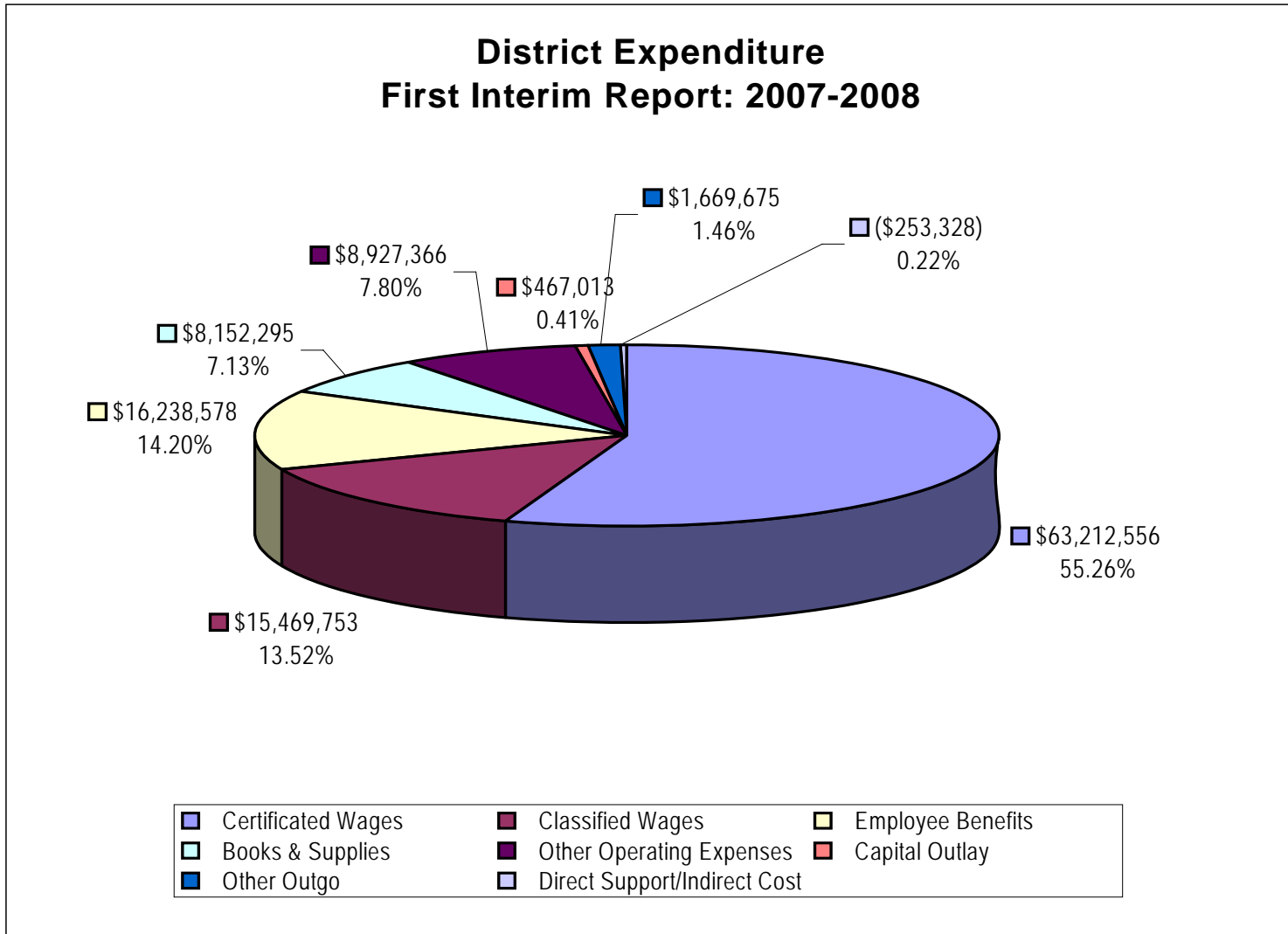
Total Revenue
First Interim Report: 2007-08



- Revenue Limit
- Federal Revenue
- Other State Revenue
- Other Local Revenue

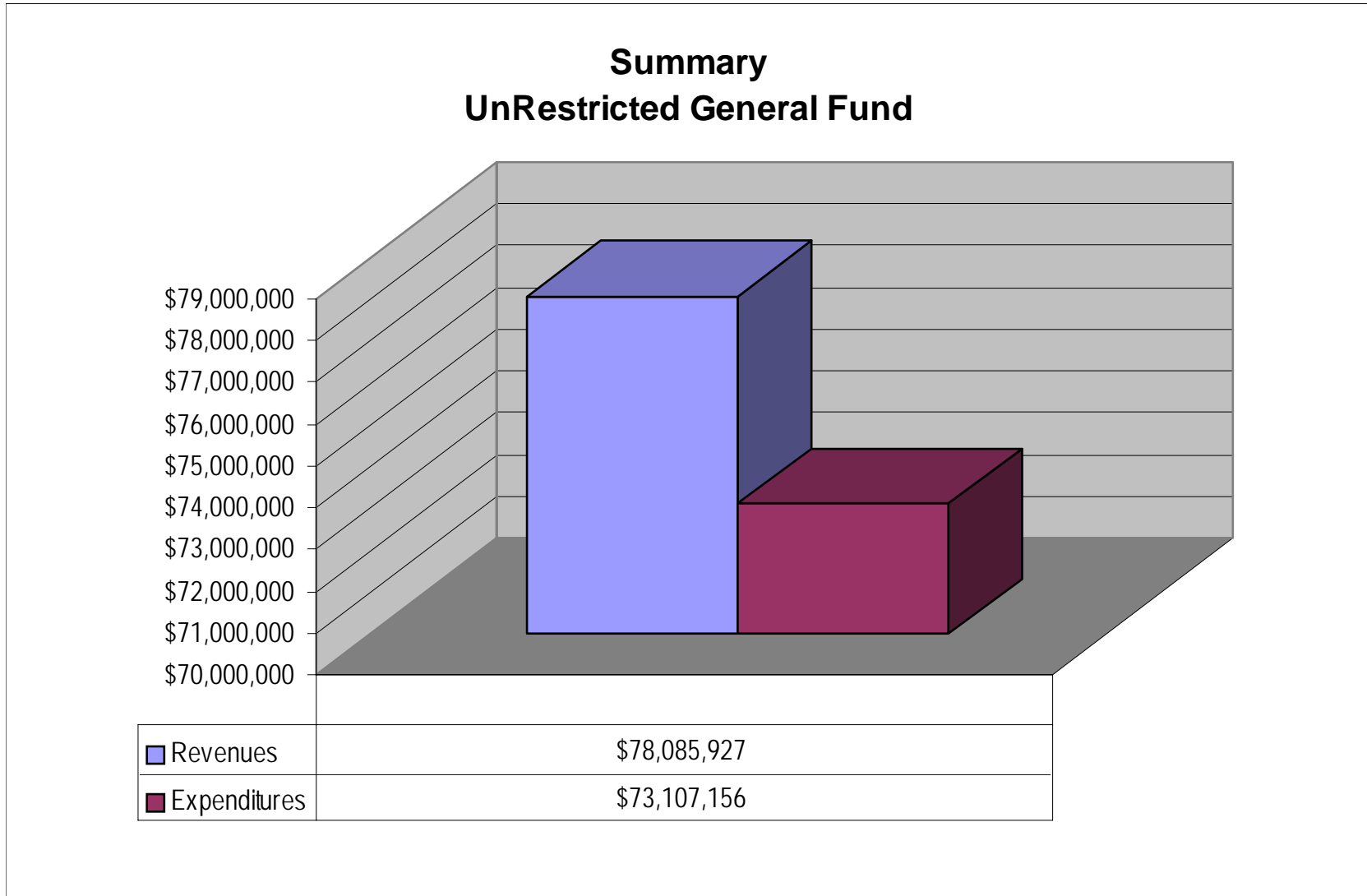
District Expenditure

(page 16)



Summary

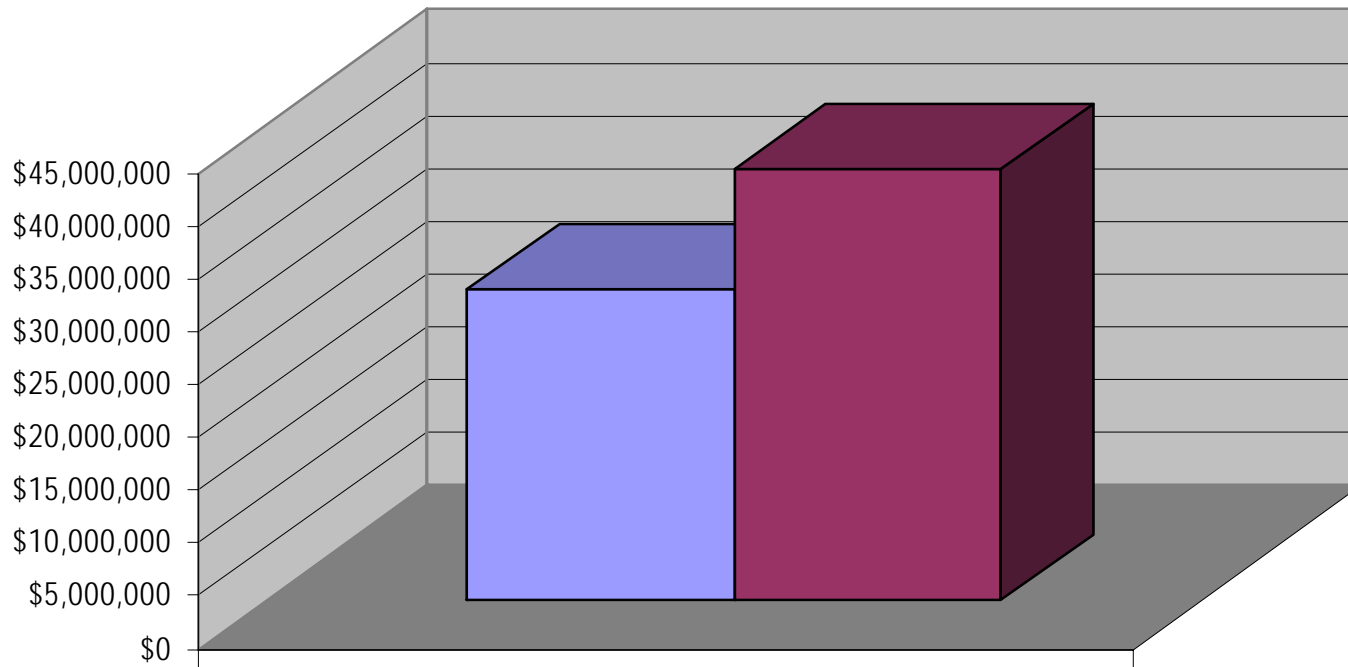
(page 17)



Summary

(page 17)

Summary Restricted General Fund



| | |
|--------------|--------------|
| Revenues | \$29,448,097 |
| Expenditures | \$40,776,752 |

District Ending Balance

(page 19)

| Description | October 2007 First Interim Report: 2007-08 | | |
|----------------------------------|---|-------------|-----------------|
| | UnRestricted | Restricted | Total |
| Ending Fund Balance | \$4,535,575 | \$1,050,538 | \$5,586,113 |
| COMPONENTS OF FUND BALANCE | | | |
| Reserved Amounts (revolving) | \$51,000 | | \$51,000 |
| Other, Prepaid | \$0 | | \$0 |
| Legally Restricted | \$0 | \$1,050,538 | \$1,050,538 |
| Site Carry Over | \$0 | | \$0 |
| Total Components | \$51,000 | \$1,050,538 | \$1,101,538 |
| 3% Economic Uncertainty | \$3,435,147 | | \$3,435,147 |
| Reserve in Excess of 3% | \$200,000 | | \$200,000 |
| Reserve for Strategic Planning | \$225,000 | | \$225,000 |
| Mandated Cost One Time Dollars | \$600,000 | | \$600,000 |
| Other Designations | \$0 | | \$0 |
| Undesignated Fund Balance | \$24,428 | \$0 | \$24,428 |

Multi-Year

(page 35)

New Haven Unified School District
First Interim Report: 2007-2008

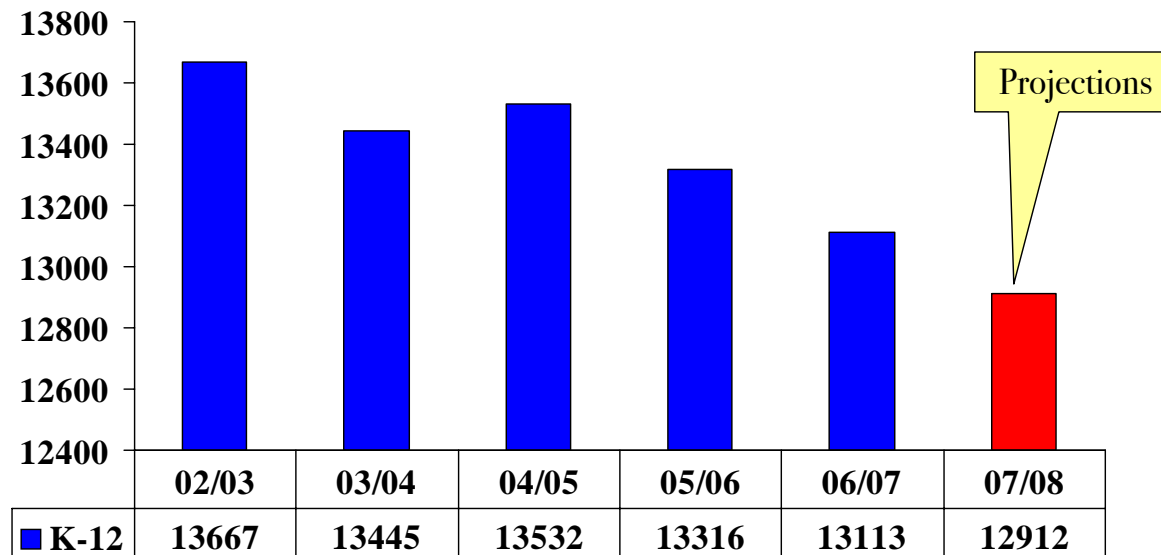
| GENERAL FUND - MULTI-YEAR PROJECTION | | | | | | | | | |
|--------------------------------------|---|--------------------|--------------------|--|------------------|--------------------|--|------------------|--------------------|
| DESCRIPTION | DECEMBER 2007 FIRST INTERIM REPORT 2007-08 Budget | | | DECEMBER 2007 NEXT YEAR BUDGET 2008-2009 | | | DECEMBER 2007 FUTURE YEAR BUDGET 2009-2010 | | |
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| FUND BALANCE | | | | | | | | | |
| Budgeted Beginning Fund Balance | \$5,288,960 | \$4,303,480 | \$9,592,440 | \$4,535,575 | \$1,050,538 | \$5,586,113 | \$ 4,811,443 | \$782,754 | \$5,594,197 |
| Adjustments for Unaudited Actuals | \$ 671,518 | \$ 420,172 | \$1,091,690 | 0 | 0 | 0 | | | |
| Audit Adjustments/Restatements | | | | | | | | | |
| Adjusted Beginning Fund Balance | \$5,960,478 | \$4,723,652 | \$10,684,130 | \$4,535,575 | \$1,050,538 | \$5,586,113 | \$ 4,811,443 | \$782,754 | \$5,594,197 |
| Ending Fund Balance | \$4,535,575 | \$1,050,538 | \$5,586,113 | \$4,811,443 | \$782,754 | \$5,594,197 | \$5,594,318 | \$430,724 | \$6,025,042 |
| COMPONENTS OF FUND BALANCE | | | | | | | | | |
| Reserved Amounts (revolving) | \$51,000 | | \$51,000 | \$51,000 | | \$51,000 | \$ 51,000 | | \$51,000 |
| Other, Prepaid | | | | | | | \$- | | \$- |
| Legally Restricted | | \$1,050,538 | \$1,050,538 | | \$782,754 | \$782,754 | | \$ 430,724 | \$430,724 |
| Site Carry Over | | | | | | | | | \$- |
| Total Components | \$51,000 | \$1,050,538 | \$1,101,538 | \$51,000 | \$782,754 | \$833,754 | \$ 51,000 | \$ 430,724 | \$481,724 |
| 3% Economic Uncertainty | \$3,435,147 | | \$3,435,147 | \$3,316,792 | | \$3,316,792 | \$3,323,960 | | \$3,323,960 |
| Reserve in Excess of 3% | \$ 200,000 | | \$200,000 | \$ 250,000 | | \$250,000 | \$ 250,000 | | \$250,000 |
| Reserve for Strategic Planning | \$ 225,000 | | \$225,000 | \$ - | | \$0 | \$ 300,000 | | \$300,000 |
| Mandated Cost One Time Dollars | \$600,000 | | \$600,000 | \$ 600,000 | | \$600,000 | \$ 600,000 | | \$600,000 |
| Undesignated Fund Balance | \$24,428 | \$0 | \$24,428 | \$593,651 | \$0 | \$593,651 | \$1,069,358 | \$0 | \$1,069,358 |

District Wide History & Forecast

(page 39)

District Wide History & Forecast 2007-2008

Regular Education Projections = Kindergarten 5 Year Low Return Ratio; Grades 1-12
3 Year Average Return Ratio
Special Day Class & Home Schooling Students = 454 Students (06/07 Enrollment)



How Do We Compare in Salaries

(page 43)

Total Compensation
2005-06, 2006-07, 2007-08,
and 2008-09 (Projected)

| <u>Salary Placement</u> | <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> <u>(4.53% COLA)</u> | <u>2008-09</u> <u>2.70 COLA)</u> |
|-------------------------|----------------|----------------|---------------------------------------|-------------------------------------|
| BA +30, Step 1 | \$53,099 | \$56,068 | \$58,239 | \$59,907 |
| BA +60, Step 10 | \$70,366 | \$73,838 | \$76,569 | \$78,895 |
| Maximum Salary | \$92,510 | \$96,627 | \$100,076 | \$103,244 |

Classroom Salary & Benefit Expense

(page 49)

Classroom Salary & Benefit Expense As percent of Current Expense for 2005-06

(As Required by California Education Code 41372)

| DISTRICT NAME | Classroom Expense as % of Current Exp. | Classroom Teacher Salary % | Classroom Aide Salary % | Teacher And Aide Health & Welfare % |
|--------------------------------------|---|----------------------------------|-------------------------------|--|
| New Haven Unified | 68.61% | 55.60% | 3.95% | 0.80% |
| Fremont Unified | 68.29 | 56.79 | 3.62 | 0.00 |
| Albany City Unified | 67.60 | 48.60 | 5.11 | 7.72 |
| San Leandro Unified | 67.39 | 56.32 | 3.19 | 0.30 |
| Alameda City Unified | 65.84 | 50.88 | 4.25 | 3.93 |
| Hayward Unified | 65.82 | 54.39 | 4.04 | 0.12 |
| COMPARATIVE DISTRICTS AVERAGE | 63.79 | 50.13 | 3.78 | 3.09 |
| ALL UNIFIED DISTRICTS | 61.73 | 45.74 | 3.48 | 5.94 |
| Pittsburg Unified | 61.28 | 44.66 | 2.90 | 7.23 |
| West Contra Costa Unified | 58.58 | 41.68 | 4.17 | 7.10 |
| Newark Unified | 57.73 | 48.55 | 2.43 | 0.73 |

Appendix

(page 53)

- i. Formulas: 2007-08**
- ii. District's Five-Year Strategic Plan**
- iii. Standardized Account Codes Structure (SACS)**
- iv. Glossary of Terms**