

San Leandro Unified School District

Finance Committee Meeting - December 7, 2011; Special Board Meeting - December 13, 2011

2011-2012 First Interim

General Fund Unrestricted (Includes Tier III "Swept" Funds)

		Column E	Column F	Column G	Column H
		2011-2012	2012-2013	2013-2014	2014-2015
Governor Brown's May Revise - 05/16/2011					
Cost of Living Adjustment (COLA)		2.24%	3.10%	2.80%	
1	2011-2012 Adoption Budget - 6/28/2011 - Tax Extensions Passed (Flat Funding)	\$ 684,579	\$ 1,215,268	\$ 166,585	
2	2010-2011 Unaudited Actuals - 9/13/2011	\$ 967,281	\$ 1,497,970	\$ 28,032	
3	2010-2011 Unaudited Actuals 9/13/ - Modified as of 10/1/11 PRIOR to 2011-2012 First Interim; - Applied old Mandated cost (\$762,177) - Increase in Special Ed FTEs - Teachers and Para Educators = \$305,000 - SB 3632 Mental Health = \$250,000	\$ 412,281	\$ 387,970	\$ (778,199)	
4	2010-2011 Unaudited Actuals 9/13/ - Modified as of 10/1/11 PRIOR to 2011-2012 First Interim; - IF old mandated cost (\$762,177) was NOT applied - Increase in Special Ed FTEs - Teachers and Para Educators = \$305,000 - SB 3632 Mental Health = \$250,000	\$ 412,281	\$ 387,970	\$ (1,621,968)	
5	2011-2012 First Interim: Assume NO Mid-Year Cuts - Increase in Special Ed FTEs - Teachers and Para Educators = \$314,000 on-going - SB 3632 Mental Health = \$250,000 on-going - November 2011 Mandated Cost = (\$209,594) one time applied in 2011-12 - Reduction in utilities = (\$217,100) 3 years 2011-12 thru 2013-14 - No Oro Loma garbage contract = (\$193,439) 2 years 2012-13 & 2013-14 with average cost	\$ 789,844	\$ 880,405	\$ (992,835)	TBD
6	2011-2012 First Interim: Assume Mid-Year Cuts (LOA's worst case scenario) - Mid-Year cuts est. at \$189/ADA for 8422 ADA = (\$1,591,832) - Increase in Special Ed FTEs - Teachers and Para Educators = \$314,000 on-going - SB 3632 Mental Health = \$250,000 on-going - November 2011 Mandated Cost = (\$209,594) one time applied in 2011-12 - Reduction in utilities = (\$217,100) 3 years 2011-12 thru 2013-14 - No Oro Loma garbage contract = (\$193,439) 2 years 2012-13 & 2013-14 with average cost	\$ 789,844	\$ (711,427)	\$ (2,584,667)	TBD
7	2011-2012 First Interim: Mid-Year Cuts (DOF's forecast) - Triggers pulled on 12/13/2011 - Mid-year cuts: > \$13/ADA X 8422 ADA = \$109,486 > Special Ed Transportation cut 50% = \$125,658 - Increase in Special Ed FTEs - Teachers and Para Educators = \$314,000 on-going - SB 3632 Mental Health = \$250,000 on-going - November 2011 Mandated Cost = (\$209,594) one time applied in 2011-12 - Reduction in utilities = (\$217,100) 3 years 2011-12 thru 2013-14 - No Oro Loma garbage contract = (\$193,439) 2 years 2012-13 & 2013-14 with average cost	\$ 554,700	\$ 412,323	\$ (1,697,242)	TBD
8	Information Only - Additional One-Time Funding a. Assume set aside of \$2,223,511 for 2011-12= \$1.6B Prop 98 * \$165/ADA * 8422 ADA or \$264/ADA (SLUSD) b. State Fiscal Stabilization Funds (SFSF) \$391,963 (applied to offset 2013-14 projected deficit) c. February 2011 mandated cost reimbursement: \$421,255 d. Old mandated cost reimbursement in Fund 17: \$762,177 e. Legal fees - cumulative prior years savings	\$ 2,223,511 \$ 391,963 \$ 421,255 \$ 762,177 \$ 388,649	\$ 0 \$ 391,963 \$ 421,255 \$ 762,177 \$ 388,649	\$ 0 \$ 0 \$ 421,255 \$ 741,702 \$ 388,649	
9	Potential Tier III Funds for 2013-2014 & Beyond a. Instructional Material Fund (IMF) \$481,767 b. School Library Improvement Program (SLIP) \$499,272				
10	Potential Negative Impact to COLA a. If COLA of 3.10% for 2012-2013 NOT funded = \$162,10 X 8422 ADA = (\$1,365,206)				