



SAN LEANDRO UNIFIED SCHOOL DISTRICT

2010-2011

SECOND INTERIM

March 15, 2011

Song Chin-Bendib

Assistant Superintendent - Business & Operations





Mission Statement

The mission of the San Leandro Unified School District is to educate students to achieve and demonstrate academic excellence and become confident, collaborative and competitive in a global society, by utilizing state-of-the-art technologies and innovative teaching strategies within a well-maintained, secure learning environment, in a region rich in heritage and diverse in culture, where we value our traditions while welcoming change.





*San Leandro Unified School District
Board of Education*

Morgan Mack-Rose, President

Diana J. Prola, Vice President

Hermy B. Almonte, Clerk

Carmen M. Sullivan, Member

Mike Katz-Lacabe, Member

Lance James, Member

Ron Carey, Member



2010-2011 Second Interim is based on the reliability of timely and accurate information. This document represents the time and efforts of the total Business Office. These individuals deserve special recognition for their work, dedication and professional talents.

Marites Fermin, Interim Director Business Services

Vacant, Accounting Manager

Thea Chhay, Budget & Attendance

Dorothy Morgan-Carney, Billing & Accounting

Karen Perez, Benefits

Gail Abbate, Payroll

Jennilee Ngor, Payroll

Elizabeth Cardoso, Bond Technician

Juanita Oyola, Buyer

Marie Rivera, Purchasing

Vonalee Tageson, Accounts Payable

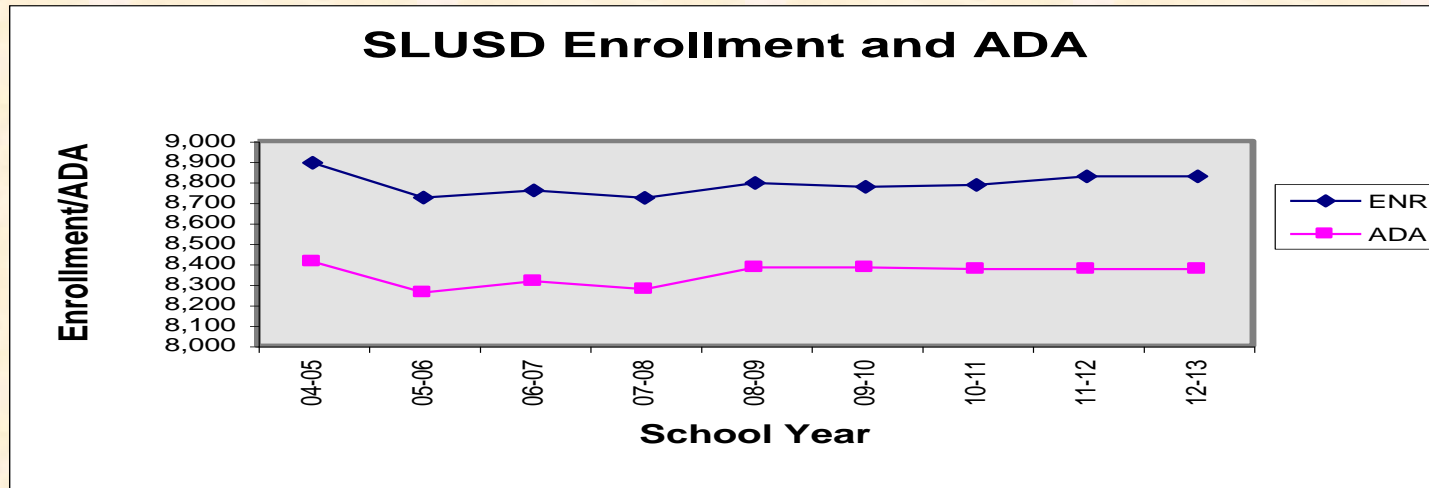
Teresa Zumbo, Community Services & Accounts Payable

Sukhi Khaira, Administrative Support



**SAN LEANDRO UNIFIED SCHOOL DISTRICT
REGULAR ED,SDC STUDENTS, HOME INSTRUCTION & NPS**

ENROLLMENT Based on October CBEDS and P-2 ADA



<u>Year</u>	<u>ENR</u>	<u>ADA</u>	<u>ADA TO ENROLLMENT</u>
04-05	8,894	8,411	94.57%
05-06	8,724	8,260	94.68%
06-07	8,759	8,316	94.94%
07-08	8,722	8,276	94.89%
08-09	8,795	8,383	95.32%
09-10	8,776	8,383	95.52%
10-11	8,786	8,375	95.32%
11-12	8,827	8,375	94.88%
12-13	8,827	8,375	94.88%

SAN LEANDRO UNIFIED SCHOOL DISTRICT
Multi-Year Projection (MYP) Budget Assumptions - Second Interim -For AB 1200

		General Fund Unrestricted		
Factor		2010-2011 Second Interim	2011-2012	2012-2013
COLA	State Statutory COLA per SSC	(-0.39%)	(-0.37%)	1.80%
	Revenue Limit Deficit	17,963%	19,608%	19,608%
	Net Funded Revenue Limit COLA	(-0.39%)	(-0.37%)	1.80%
R.L.	Net Funded Base Revenue Limit per ADA	\$ 5,231.54	\$ 5,212.66	\$ 5,306.72
	Total Revenue Limit (after deficit and one time)	\$ 44,630,855	\$ 44,472,738	\$ 45,216,843
	State Aid Portion	\$ 28,771,107	\$ 28,636,790	\$ 29,380,895
	Local Property Taxes Portion	\$ 15,255,023	\$ 15,255,023	\$ 15,255,023
	Other	\$ 604,725	\$ 580,925	\$ 580,925
Other	Governor Approved:			
	Other Revenue Limit Adjustments	(-0.39%)	(-0.37%) = ongoing	1.80%
	Scenario #1	(-0.39%)	(\$330/ADA)= ongoing	1.80%
Scenario #2	(-0.39%)	(\$370/ADA)= additional	1.80%	
Enrollment	Current And Projected CBEDs	8,786	8,827	8,827
	Ratio of ADA And Enrollment	95.32%	94.88%	94.88%
ADA	Total Revenue Limit ADA	8,374.85	8,374.85	8,374.85
	General Education ADA	8,349.85	8,349.85	8,349.85
	Non-Public School (NPS)	25.00	25.00	25.00
LOTT	Lottery Per ADA			
	Unrestricted	\$ 112.50	\$ 111.00	\$ 111.00
Proposition 20 (Restricted)	\$ 17.50	\$ 17.50	\$ 17.20	
MAN	Mandated Cost Reimbursement	\$ 421,255	\$ -	\$ -
Step & Column	SLTA ⁽³⁾	0.78%	0.78%	0.78%
	CLASSIFIED	Varies	Varies	Varies
H & W	Health and Welfare Benefits			
	Trade & Teamsters	\$5,238/Year cash back	\$5,238/Year cash back	\$5,238/Year cash back
	CSEA Bargaining Groups	High Low		
		\$3,500/ Year/FTE \$2,070/ Year/FTE cash back	\$3,500/ Year/FTE \$2,070/ Year/FTE cash back	\$3,500/ Year/FTE \$2,070/ Year/FTE cash back
	SLTA (Fringe in Salary 02/03 Contract) ⁽⁴⁾	\$ 6,073.00	\$ 6,073.00	\$ 6,073.00
Management (Fringe included with salary 1/1/2002) ⁽⁵⁾	\$ 6,266.00	\$ 6,266.00	\$ 6,266.00	
Benefits	Certificated Statutory Benefit Rates	14.31%	14.31%	14.31%
	Classified Statutory Benefit Rates (except teamster/Trades)	25.28%	25.28%	25.28%
	Teamster/Trades	32.28%	32.28%	32.28%
CSR	K3 Class size reduction	28:1	32:1 CSR pnalties extended 2 more yrs	32:1 CSR pnalties extended 2 more yrs
Supplies	Classroom Supplies based on per pupil allocation			
	Elementary	\$ 24	\$ 24	\$ 24
	Middle School	\$ 32	\$ 32	\$ 32
	High School	\$ 36	\$ 36	\$ 36
	Lincoln (Continuation)	\$ 73	\$ 73	\$ 73
	Light House (Independent)	\$ 23	\$ 23	\$ 23
Indirect %	General Fund to General Fund	3.94%	3.94%	3.94%
	Adult Fund	3.94%	3.94%	3.94%
	Food Services	3.94%	3.94%	3.94%
Support	Workers Compensation	\$ 1,051,662	\$ 1,051,662	\$ 1,051,662
	Property and Liability	\$ 538,501	\$ 538,501	\$ 538,501
	Fd 01 supports Fd 670 Self Insurance	1,410,655.00	1,329,535.00	1,384,604.00
Encroachment	Special Education	\$ 2,601,863	\$ 3,413,706	\$ 3,413,706
	Special Education Transportation	\$ 727,681	\$ 727,681	\$ 727,681
	Routine Restricted Maintenance	\$ 1,492,625	\$ 1,492,625	\$ 1,520,985
	Total Encroachment	\$ 4,822,169	\$ 5,634,012	\$ 5,662,372

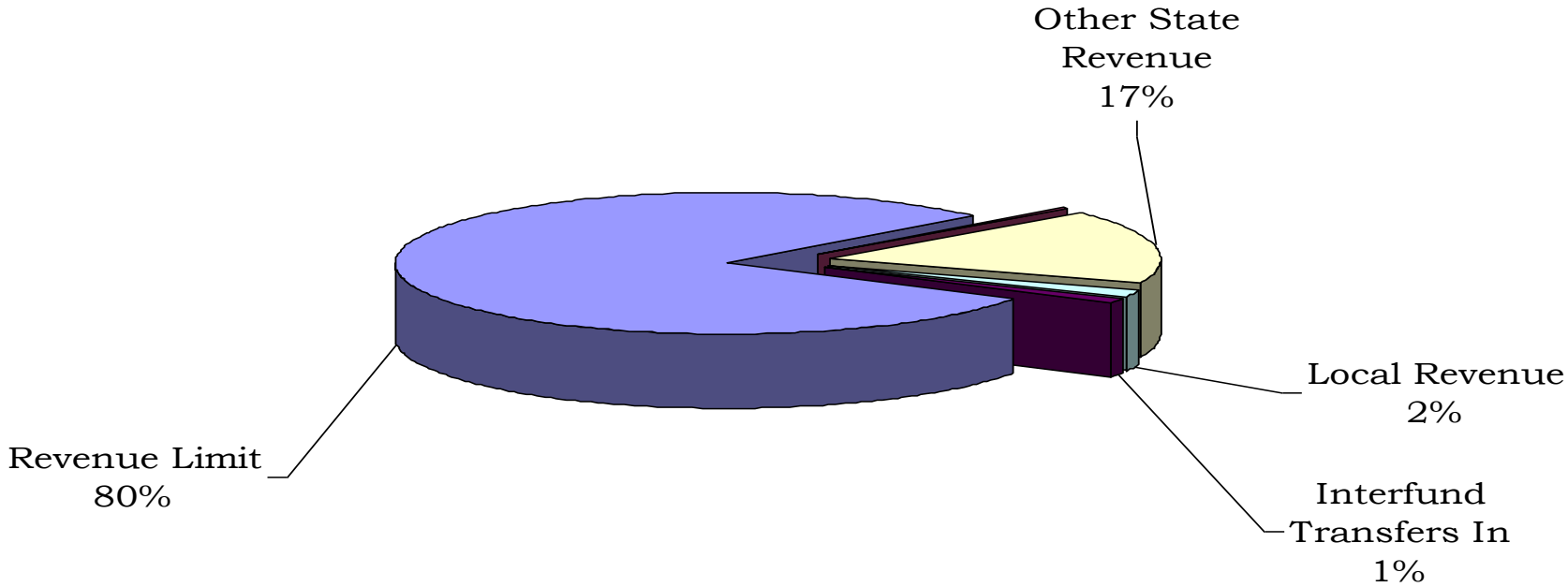
Notes

- (1) No equalization was projected.
- (2) The negotiated salary and benefit increase for All Bargaining Units has been included in salaries for 2009-10.
- (3) The step and column for SLTA FY 2008-09 and 2009-10 based on the methodology recommended by SSC, Inc.
- (4) SLTA Fringe included in salary schedule.
- (5) Management Fringe included in salary schedule



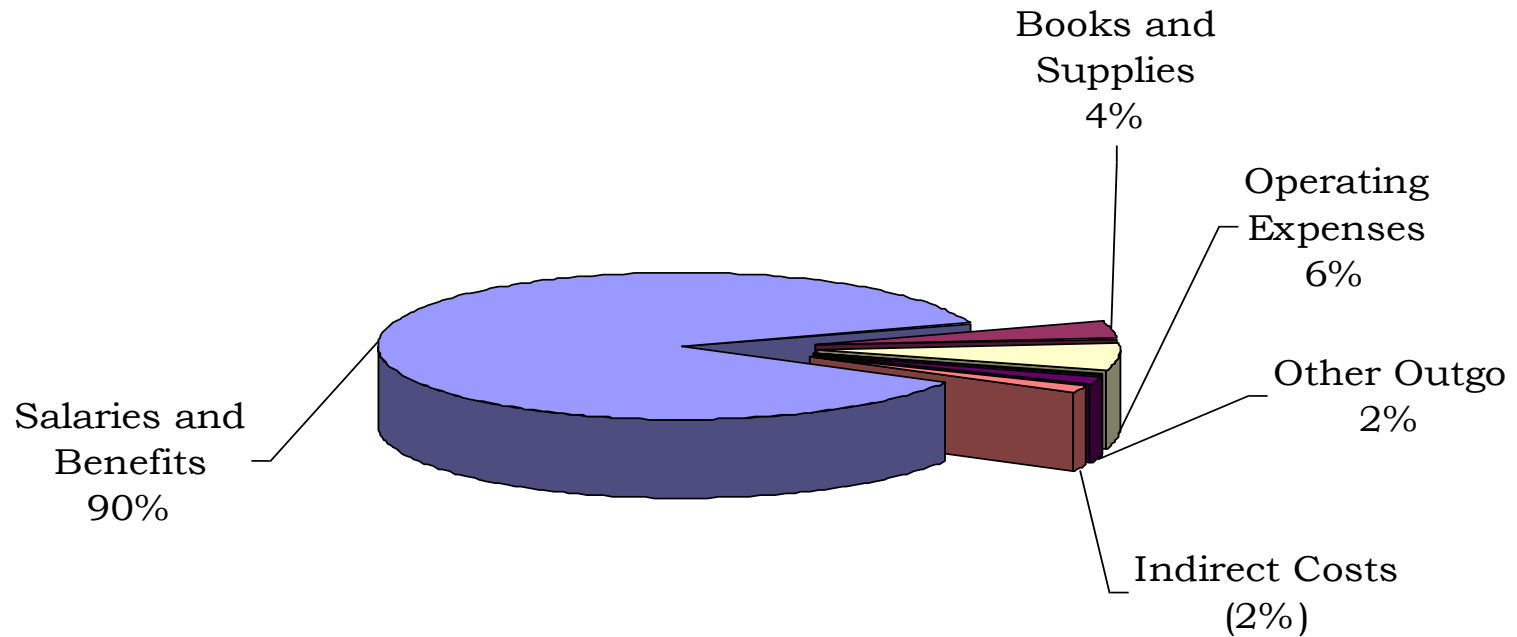
The District's Unrestricted portion of the General Fund Revenue for 2010-2011 is \$53,662,333 which includes Transfer In . The District's Revenue Limit generates 80% of the Unrestricted General Fund Revenue. Other State Revenue is 17%. Both of these sources are determined by the state funding and together they account 97% of the District's Unrestricted General Fund Revenue. Local Revenue and Interfund Transfer makes up the remaining portion of the Revenue.

Unrestricted General Fund Revenue



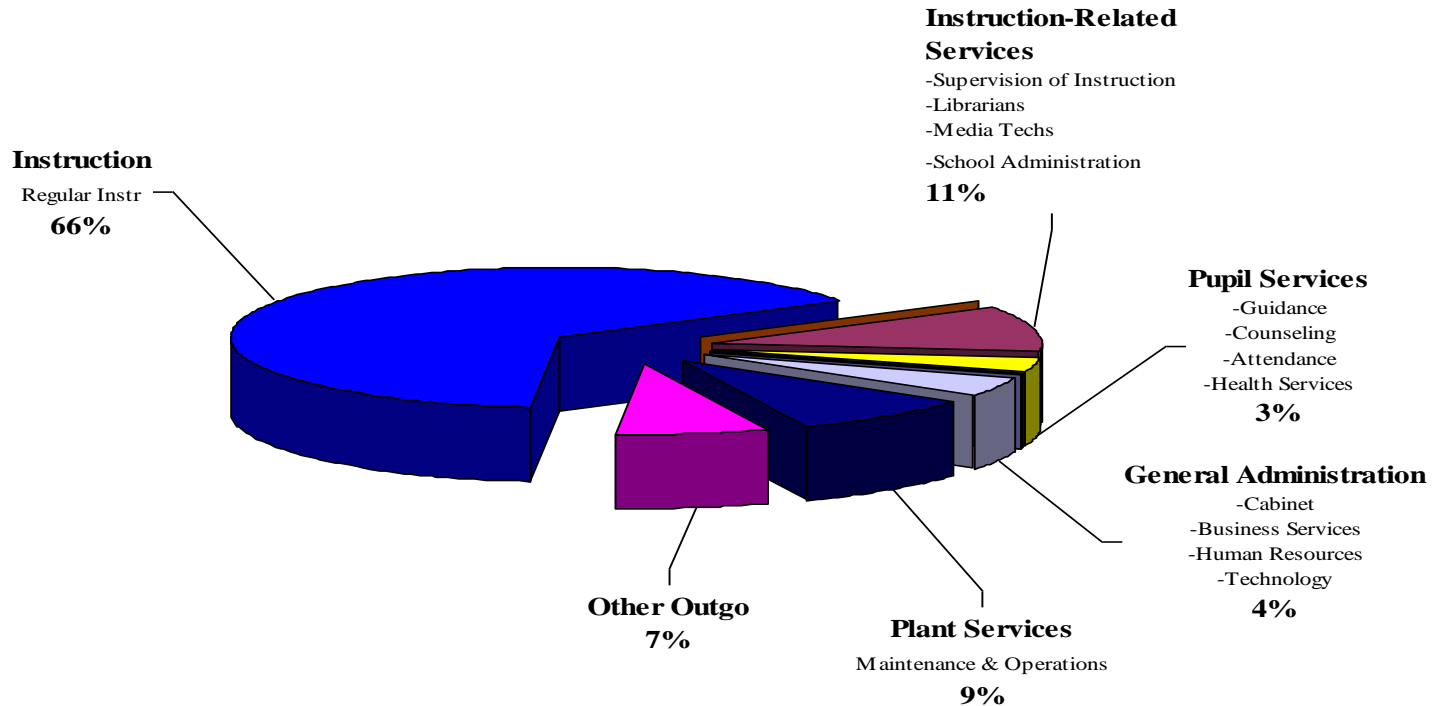
Total Unrestricted General Fund Expenditures equals \$50,451,502. Majority of the Unrestricted General Fund Expenditures are allocated to salaries and benefits. Operating Expenses account for 6% of the budget while 4% is budgeted to Books and Supplies.

Unrestricted General Fund Expenditures



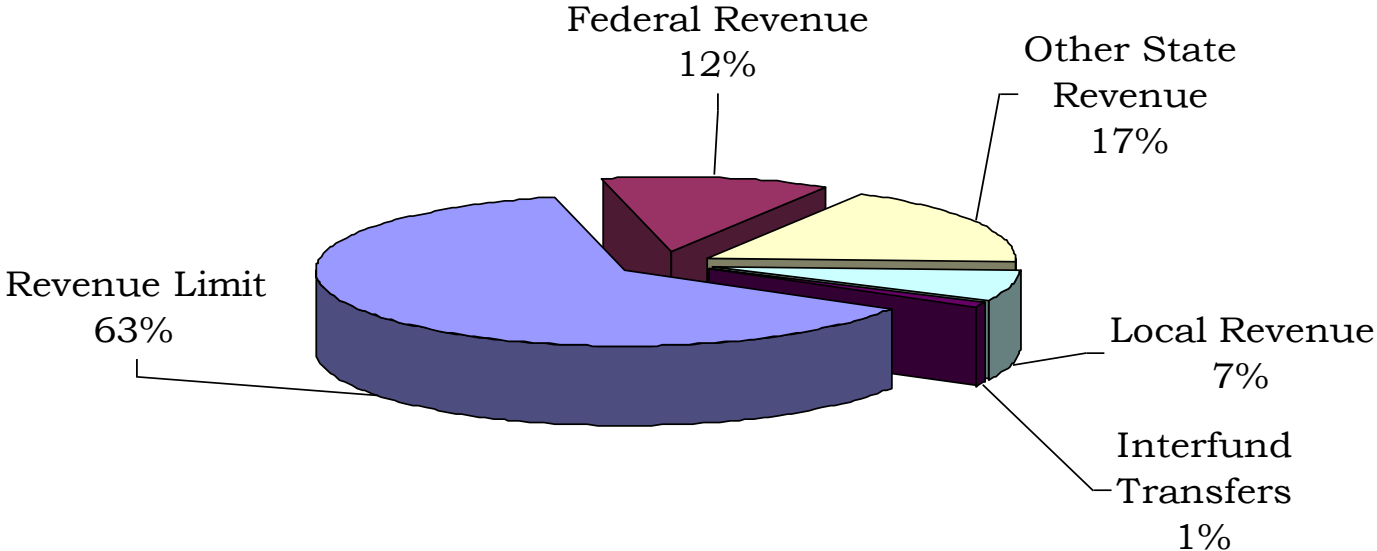
Based on Function, 66 % of the Unrestricted General Fund Expenditures are allocated to Instruction while 11% is budgeted for Instruction Related Services. 3% is allotted for Pupil Services. Plant services which are utilities, custodial, grounds and routine maintenance accounts 9% of the total expenditures. General administration is budgeted at 4%.

Unrestricted General Fund Expenditures by Function



The District's total Combined General Fund Revenue for 2010-2011 is \$70,676,054. Revenue Limit generates 63% of the District's combined revenues. Federal and Other State Revenue accounts for 29%. Local Revenue and Other Interfund Transfers make up the remaining portion of the District's General Fund Revenue.

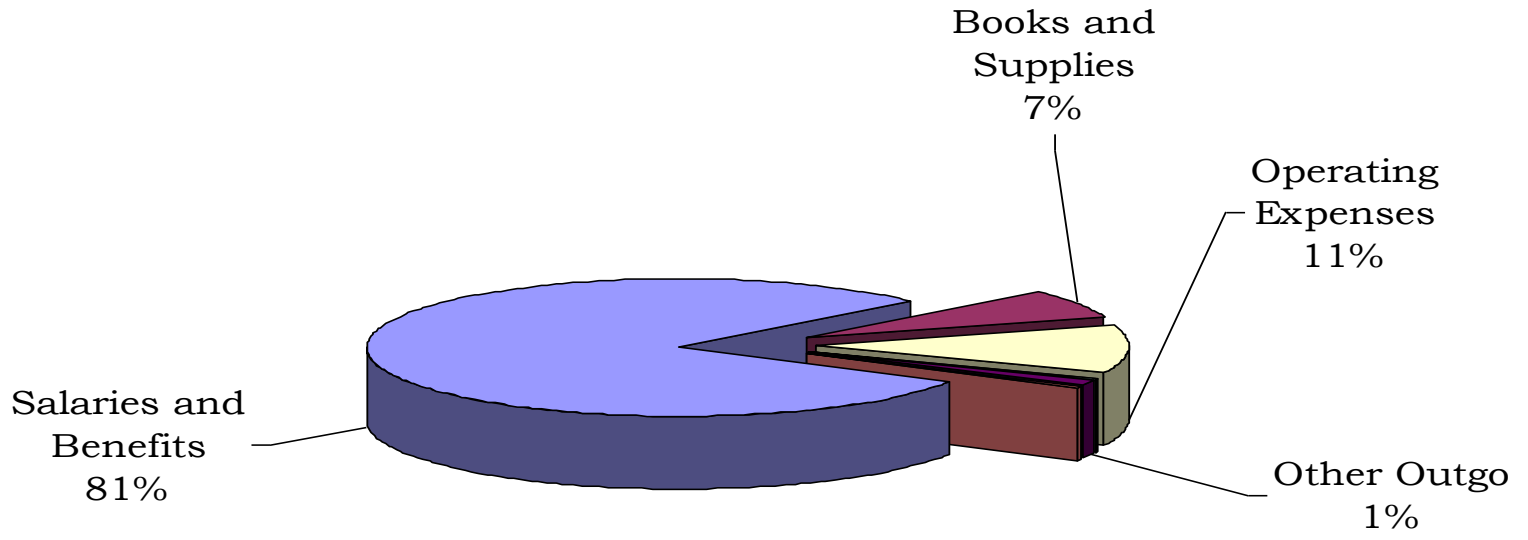
Combined General Fund Revenue





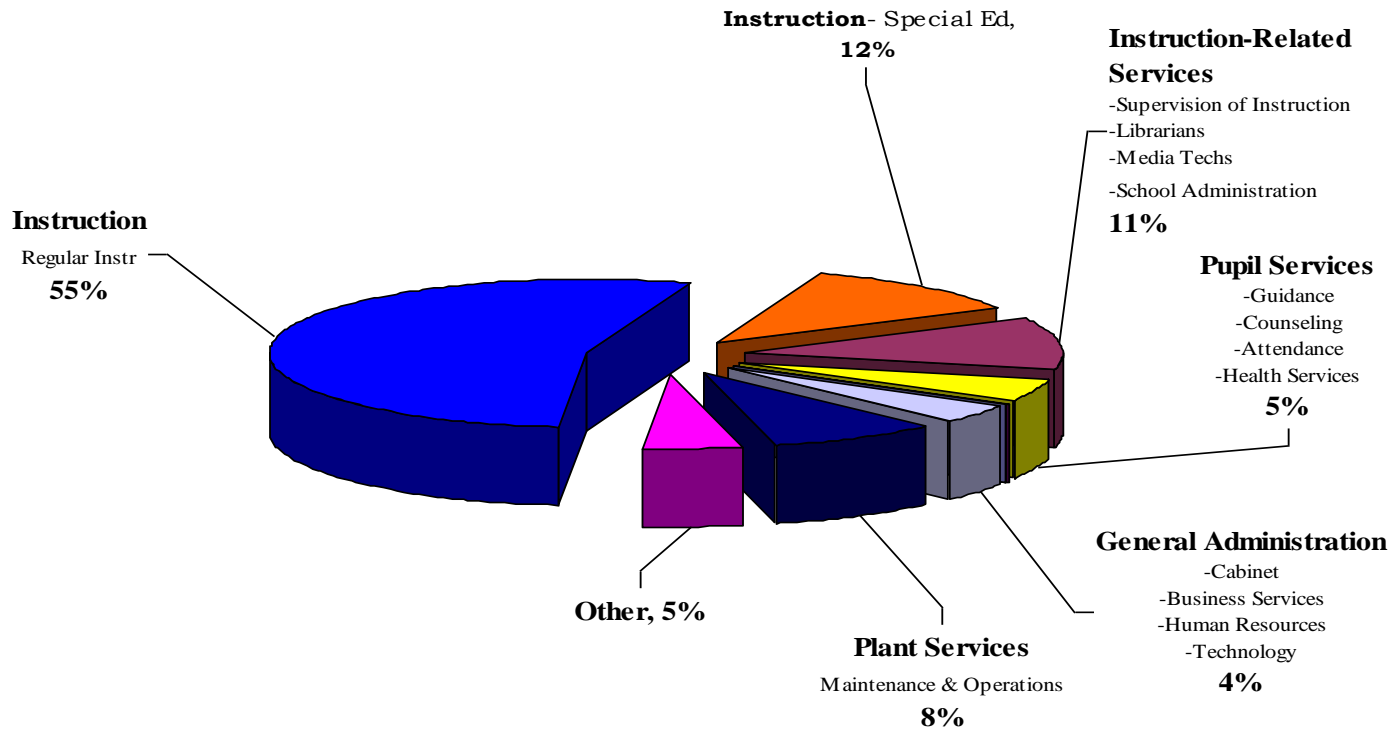
The District's total Combined General Fund Expenditure for the 2010-2011 is \$72,687,409. The majority of the General Fund budget expenditures are allocated on Salaries and Benefits. Operating Expenses which include utilities, copiers, postage, telephone and other contracted services comprised 11% of the budget. Books, instructional supplies, office supplies and computer equipment is 7% of the combined General Fund budget.

Combined General Fund Expenditures



On functional basis, 55% of the General Fund combined budget are allocated for instruction. These include salaries and benefit, instructional supplies and services. 11% is allotted for instruction related services which includes supervision of instruction and administration. Another 12% is budgeted for Special Education instruction related services. Plant services which are utilities, custodial, grounds and routine maintenance is 8%. Another 5% is allocated for Pupil Services which includes counseling, psychology, speech therapy, health service and attendance. General administration is 4% of the total combined General Fund Expenditures..

Combined Unrestricted Expenditures by Function



San Leandro Unified School District

Second Interim 2010-2011 Other Funds

	Adult 110	Cafet 130	Def. Mnt 140	Sp. Res 170	Bldng Fund 210	Dev. Fees 250	School Fac 350	Sp. Res 400	Inst 510	Self Ins 670
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Beginning Balance	2,160,265	1,054,114	674,427	2,942,778	55,676,037	703,465	4,303,906	1,834,899	5,394,771	977,977
2nd Interim Adjustment	-	-	-	-	-	-	-	-	-	-
2nd Interim Bgn. Balance	2,160,265	1,054,114	674,427	2,942,778	55,676,037	703,465	4,303,906	1,834,899	5,394,771	977,977
Revenue Limit	-	-	-	-	-	-	-	-	-	-
Federal Sources	538,840	2,140,998						-		-
State Sources	-	165,305						526,705	67,500	-
Local Sources	151,500	741,216	1,500	13,528	-	682,426	20,477	269,240	7,551,137	1,169,817
Total Revenues	690,340	3,047,519	1,500	13,528	-	682,426	20,477	795,945	7,618,637	1,169,817
Certificated Salaries	860,670	-			-	-		-	-	-
Classified Salaries	312,177	976,202	-		383,869	-	-	-	-	-
Employee Benefits	209,126	263,464	-		104,751	-	-	-	-	-
Books and Supplies	137,591	1,638,705	-		374,464	-	10,000	-	-	4,005
Services and Other Operating	715,171	92,692	32,459		48,544	139,521		332	-	1,698,843
Capital Outlay	-	55,754	330,074		39,710,835	19,665	4,070,329	323,784	-	-
Other Outgo *	114,648	-			122,500	211,146	-	492,228	7,594,462	-
Indirect Costs	61,703	118,623						-		
Total Expenditures	2,411,087	3,145,440	362,533	-	40,744,963	370,332	4,080,329	816,344	7,594,462	1,702,848
Excess (Deficiency)	(1,720,747)	(97,921)	(361,033)	13,528	(40,744,963)	312,094	(4,059,852)	(20,399)	24,175	(533,031)
Transfers In	1,936,622	-	331,727	-	-	-	-	-	-	538,501
Transfers Out	320,000	20,000	315,121	-	-	-	-	79,593	-	
Net Increase/Decrease	(104,125)	(117,921)	(344,427)	13,528	(40,744,963)	312,094	(4,059,852)	(99,992)	24,175	5,470
Sweep to GF 2011-12	300,000		330,000							
3% Reserve for Economic Uncertainty				2,180,623						
Mandated Cost/Other Des.				775,683						
VOIP & CITY RDA								1,187,667		
Ending Fund Balance	1,756,140	936,193	-	-	14,931,074	1,015,559	244,054	547,240	5,418,946	983,447