

Metro Education District
MULTI-YEAR PROJECTIONS
First Interim Report, FY 2008-09

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
REVENUES:						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$892,533	\$968,321	\$883,497	\$774,861	\$774,861
Other State Revenues	8300-8599	\$836,027	\$629,195	\$599,542	\$599,542	\$599,542
Other Local Revenues	8600-8799	\$9,314,931	\$10,764,488	\$9,668,012	\$10,491,429	\$10,722,247
Revenue - Contingency for State Deficits	8600-8799	\$0	\$0	\$605,737	\$0	\$0
TOTAL REVENUES		\$11,043,491	\$12,362,004	\$11,756,788	\$11,865,832	\$12,096,650
EXPENDITURES:						
Certificated Wages	1000-1999	\$4,743,003	\$4,577,099	\$4,754,939	\$4,802,337	\$4,990,115
Classified Wages	2000-2999	\$2,628,487	\$2,653,139	\$2,724,627	\$2,760,499	\$2,789,033
Employee Benefits	3000-3999	\$2,045,747	\$2,069,125	\$2,334,408	\$2,546,380	\$2,683,302
Books & Supplies	4000-4999	\$292,158	\$291,420	\$452,534	\$389,528	\$399,554
Other Operating Expenses	5000-5999	\$1,109,730	\$1,258,155	\$1,754,421	\$1,681,948	\$1,780,401
Capital Outlay	6000-6999	\$5,326	\$22,313	\$170,000	\$0	\$0
Other Outgo (including 7400-7499)	7100-7299	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$10,824,451	\$10,871,252	\$12,190,929	\$12,180,692	\$12,642,405
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
		\$219,040	\$1,490,752	(\$434,141)	(\$314,860)	(\$545,755)
OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	\$75,688	\$133,052	\$137,335	\$137,335	\$137,335
Transfers Out	7610-7629	\$0	(\$432,161)	\$0	\$0	\$0
Other Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
Other Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
Contributions to Restricted Pgms	8980-8999	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES (USES)		\$75,688	(\$299,109)	\$137,335	\$137,335	\$137,335
NET INCREASE (DECREASE) IN FUND BALANCE						
		\$294,728	\$1,191,643	(\$296,806)	(\$177,525)	(\$408,420)
FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	\$1,322,358	\$1,617,086	\$2,808,730	\$2,511,924	\$2,334,399
Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
Adjustments for Restatements	9795	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	9791	\$1,322,358	\$1,617,086	\$2,808,730	\$2,511,924	\$2,334,399
ENDING FUND BALANCE		\$1,617,086	\$2,808,730	\$2,511,924	\$2,334,399	\$1,925,979
COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	\$0	\$0	\$0	\$0	\$0
General Reserve for Cash Flow (4%)	9730	\$432,978	\$452,137	\$487,637	\$487,228	\$505,696
Legally Restricted Balances:	9740	\$38,542	\$15,158	\$0	\$0	\$0
Designated Amounts:						
Economic Uncertainty (6%)	9710	\$649,467	\$678,204	\$731,456	\$730,842	\$758,544
Misc. projects-WASC Self-Study	9780	\$45,000	\$100,000	\$0	\$0	\$0
Contingency for State Deficits	9780	\$0	\$800,000	\$800,000	\$450,000	\$250,000
Other Designations	9780	\$388,071	\$712,000	\$302,000	\$302,000	\$302,000
UNDESIGNATED FUND BALANCE		\$63,028	\$51,231	\$190,831	\$364,329	\$109,739

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Explanation:

The following MYP Detail includes a summary of assumptions, calculations and changes in expenditures from year to year. Multi-year projections are best estimates based on information known at the time the estimates are prepared, and may change as more refined data becomes available.

1. PROJECTION ASSUMPTIONS

	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
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Cost of Living (COLA) Adjustments

Statutory COLA	5.920%	4.530%	0.000%	0.000%	0.000%
Adult Ed Revenue Limit COLA	5.920%	4.530%	0.000%	0.000%	0.000%
Adult Ed ADA Growth	2.500%	2.500%	2.500%	2.500%	2.500%

Adult Education Revenue Limit

Prior Year Adult Ed Revenue Limit per ADA	\$2,389.22	\$2,530.66	\$2,645.30	\$2,645.30	\$2,645.30
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$141.44	\$114.64	\$0.00	\$0.00	\$0.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,530.66	\$2,645.30	\$2,645.30	\$2,645.30	\$2,645.30
State Revenue Limit Reduction	0.000%	0.000%	0.000%	0.000%	0.000%
State RL Reduction per ADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Adult Ed Base Revenue Limit	\$2,530.66	\$2,645.30	\$2,645.30	\$2,645.30	\$2,645.30

Adult Education ADA Cap Calculations

Adult Ed Prior Year Base ADA CAP	3,271.33	3,353.11	3,436.94	3,522.86	3,610.93
Adult Ed ADA Growth %	2.500%	2.500%	2.500%	2.500%	2.500%
Adult Ed ADA Growth	81.78	83.83	85.92	88.07	90.27
Adult Ed CAP Reduction %	0.00%	0.00%	0.00%	0.00%	0.00%
Cal works ADA Allowed	0.00	69.11	40.00	0.00	0.00
Adult Ed ADA CAP	3,353	3,506	3,563	3,611	3,701

Step, Column & Longevity Changes (approximate):

AFT Teachers	1.20%	0.88%	0.82%	0.53%	0.44%
CSEA Classified Employees	2.00%	2.10%	1.20%	1.00%	1.80%
Management-Certificated	1.60%	1.89%	2.16%	2.59%	1.91%
Management-Classified	1.60%	1.80%	0.82%	0.53%	0.52%

Salaries & Wages Adjustments

CTA On Schedule	5.92%	2.00%	0.00%	0.00%	0.00%
AFT On Schedule	5.92%	2.00%	0.00%	0.00%	0.00%
CSEA On Schedule	5.92%	2.00%	0.00%	0.00%	0.00%
Administration On Schedule	5.92%	2.00%	0.00%	0.00%	0.00%

Statutory Benefits - Certificated

STRS	8.250%	8.250%	8.250%	8.250%	8.250%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.050%	0.300%	0.600%	0.600%
Workers Compensation	1.931%	1.501%	1.649%	1.649%	1.649%
Totals	11.681%	11.251%	11.649%	11.949%	11.949%

Statutory Benefits - Classified

PERS	9.124%	9.306%	9.428%	9.428%	9.428%
PERS Buyout (CSEA Only)	7.000%	7.000%	7.000%	7.000%	7.000%
FICA	6.200%	6.200%	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.050%	0.300%	0.600%	0.600%
Workers Comp	1.931%	1.501%	1.649%	1.649%	1.649%
Totals	25.755%	25.507%	26.027%	26.327%	26.327%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
Full Time Equivalent (FTE) Employees					
AFT Teachers	74.7	74.7	70.0	70.0	70.0
CSEA Classified Employees	54.0	54.0	50.7	50.7	50.7
Management-Certificated	4.5	4.5	5.5	5.5	5.5
Management-Classified	2.9	2.6	2.7	2.7	2.7
Totals	136.1	135.8	128.9	128.9	128.9
Other-Miscellaneous					
PERS Reduction (Federal Grant wages exempt)	3.896%	3.714%	3.592%	3.592%	3.592%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.920%	5.000%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution	\$10,139	\$10,646	\$11,178	\$11,737	\$12,324
Interest Rates: 10-year treasuries	4.70%	4.10%	3.50%	4.00%	4.40%
California CPI	3.40%	3.20%	4.50%	2.80%	2.50%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
Adult Ed - San Jose					
	2,190.50	2,245.26	2,301.39	2,358.93	2,417.90
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	54.76	56.13	57.53	58.97	60.45
Adjusted Base ADA	2,245.26	2,301.39	2,358.93	2,417.90	2,478.35
Factor for Calculating CAP Reduction	0.00%	0.00%	0.00%	0.00%	0.00%
Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00
211 Adjusted Base ADA CAP	2,245.26	2,301.39	2,358.93	2,417.90	2,478.35
221 Add: Calworks ADA Allowed	0.00	46.48	30.00	0.00	0.00
Total San Jose ADA CAP	2,245.26	2,347.87	2,388.93	2,417.90	2,478.35
Actual San Jose ADA	2,360.12	2,366.69	2,388.93	2,417.90	2,478.35
Excess ADA or (Deficit)	114.86	18.82	0.00	0.00	0.00
Adult Ed -Campbell					
	1,080.83	1,107.85	1,135.55	1,163.94	1,193.04
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	27.02	27.70	28.39	29.10	29.83
Adjusted Base ADA	1,107.85	1,135.55	1,163.94	1,193.04	1,222.87
Factor for Calculating CAP Reduction	0.00%	0.00%	0.00%	0.00%	0.00%
Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00
211 Adjusted Base ADA CAP	1,107.85	1,135.55	1,163.94	1,193.04	1,222.87
221 Add: Calworks ADA Allowed	0.00	22.63	10.00	0.00	0.00
Total Campbell ADA CAP	1,107.85	1,158.18	1,173.94	1,193.04	1,222.87
Actual Campbell ADA	1,163.76	1,182.52	1,173.94	1,193.04	1,222.87
Excess ADA or (Deficit)	55.91	24.34	0.00	0.00	0.00
Adult Ed - Combined (San Jose+Campbell)					
	3,271.33	3,353.11	3,436.94	3,522.86	3,610.93
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	81.78	83.83	85.92	88.07	90.28
Adjusted Base ADA	3,353.11	3,436.94	3,522.86	3,610.93	3,701.21
Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00
211 Adjusted Base ADA CAP	3,353.11	3,436.94	3,522.86	3,610.93	3,701.21
221 Add: Calworks ADA Allowed	0.00	69.11	40.00	0.00	0.00
Total Combined ADA CAP (rounded)	3,353.00	3,506.05	3,562.86	3,610.93	3,701.21
Actual Total ADA	3,523.88	3,549.21	3,562.86	3,610.93	3,701.21
Excess ADA or (Deficit)	170.88	43.16	0.00	0.00	0.00

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3. #8290 FEDERAL REVENUE

Object			Actuals	Actuals	Budget	Projected	Projected	
Code	Pgm	Resource	2006-07	2007-08	2008-09	2009-10	2010-11	
8290	284	Fed Revenue (EL Civics)	3926	\$409,279	\$475,817	\$428,235	\$385,412	\$385,412
8290	361	Fed Revenue (ESL, ABE)	3911/3925	\$417,375	\$428,182	\$385,364	\$346,827	\$346,827
8290	362	Fed Revenue (ASE)	3913	\$44,100	\$47,358	\$47,358	\$42,622	\$42,622
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$0	\$0	\$0	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$21,779	\$15,464	\$22,540	\$0	\$0
8290	211	CalPro Professional Development (1x mini grant)		\$0	\$1,500	\$0	\$0	\$0
Total Other Federal Revenue				\$892,533	\$968,321	\$883,497	\$774,861	\$774,861

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object			Actuals	Actuals	Budget	Projected	Projected	
Code	Pgm		2006-07	2007-08	2008-09	2009-10	2010-11	
8590	000	One time school site/district block grant		\$261,682	\$333	\$0	\$0	\$0
8590	546	State Revenues (Calworks Admin)	9002	\$574,345	\$628,862	\$599,542	\$599,542	\$599,542
Total Other State Revenues				\$836,027	\$629,195	\$599,542	\$599,542	\$599,542

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object			Actuals	Actuals	Budget	Projected	Projected	
Code	Pgm		2006-07	2007-08	2008-09	2009-10	2010-11	
<u>Sales, Leases, Rentals & Interest</u>								
8660	793	Interest (General Administration)		\$29,212	\$80,181	\$60,000	\$40,000	\$60,000
8671	287	Adult Ed Fees (Personalized Prep)		\$66,534	\$71,320	\$65,000	\$68,000	\$68,000
Total Sales, Leases, Rentals & Interest				\$95,746	\$151,501	\$125,000	\$108,000	\$128,000
<u>Interagency Services</u>								
8676	211	Interagency Svcs (Adult-Prior Yr)		(\$413)	\$0	\$0	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$5,681,990	\$6,210,821	\$6,240,077	\$6,396,070	\$6,555,978
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,803,592	\$3,063,734	\$3,078,960	\$3,155,938	\$3,234,848
8678	211	Interagency Svcs (Prior Yr Excess-San Jose)		\$0	\$290,672	\$0	\$0	\$0
8678	211	Interagency Svcs (Prior Yr Excess-Campbell)		\$25	\$141,489	\$0	\$0	\$0
Total Interagency Services				\$8,485,194	\$9,706,716	\$9,319,037	\$9,552,008	\$9,790,826
<u>Other Fees & Contracts</u>								
8689	211	Class Reg. Fees		\$39,440	\$136,220	\$100,000	\$110,000	\$130,000
8689	270	Other Fees & Contracts (GED)		\$72,078	\$67,878	\$64,000	\$64,000	\$64,000
8689	544	Other Fees & Contracts (Bridge Project)		\$289,997	\$304,496	\$319,721	\$319,721	\$319,721
8689	628	Other Fees & Contracts (Job Corps-Aide)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Other Fees & Contracts				\$426,515	\$533,593	\$508,721	\$518,721	\$538,721

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5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES (Continued)

Object Code	Pgm		Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
Other Local Revenues							
8699	211	Other Local Revenues (class registration fees)	\$11,246	\$2,896	\$0	\$0	\$0
8699	250	Other Local Revenues (Capital High School)	\$252,111	\$236,052	\$241,151	\$250,000	\$250,000
8699	260	Other Local Revenues (reimbursement bySJUF)	\$21,100	\$0	\$0	\$0	\$0
8699	273	Other Local Revenues (SJ CBET class)	\$0	\$54,667	\$0	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$10,210	\$12,779	\$9,700	\$9,700	\$9,700
8699	561	Other Local Revenues (Moreland School Distr)	\$12,045	\$15,675	\$17,640	\$0	\$0
8699	728	Other Local Revenues (MIS)	\$0	\$341	\$0	\$0	\$0
8699	785	Other Local Revenues (M&O)	\$0	\$782	\$0	\$0	\$0
8699	788	Other Local Revenues (Safety Credit)	\$510	\$187	\$2,000	\$2,000	\$4,000
8699	793	Other Local Revenues (General Admin.)	\$254	\$5,237	\$500	\$1,000	\$1,000
Total Other Local Revenues			\$307,476	\$328,617	\$270,991	\$262,700	\$264,700
Tuition							
8710	288	Tuition (CIP Program-Fee Based)	\$0	\$12,289	\$50,000	\$50,000	\$50,000
8710	295	MAEP Fee Based (Parenting Ed)	\$0	\$31,772	\$0	\$0	\$0
Total Tuition			\$0	\$44,061	\$50,000	\$50,000	\$50,000
Total Local Revenues			\$9,314,931	\$10,764,488	\$10,273,749	\$10,491,429	\$10,722,247

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
8919	781	Fund 17-Special Reserve (Mandated Cost Reimb)	\$44,880	\$0	\$0	\$0	\$0
8919	000	Fund 010-General Fund (Lottery revenue from Campbell)	\$30,808	\$133,052	\$137,335	\$137,335	\$137,335
Total Transfers In			\$75,688	\$133,052	\$137,335	\$137,335	\$137,335

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	\$0	\$432,161	\$0	\$0	\$0
Total Transfers Out			\$0	\$432,161	\$0	\$0	\$0

8. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
Ending Fund Balance			\$1,617,086	\$2,808,730	\$2,511,924	\$2,334,399	\$1,925,979
<u>Reserved:</u>							
9730		General Reserve for Cash Flow (4%)	\$432,978	\$452,137	\$487,637	\$487,228	\$505,696
Total Fund Balance Reserves			\$432,978	\$452,137	\$487,637	\$487,228	\$505,696
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$38,542	\$15,158	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty (6%)	\$649,467	\$678,204	\$731,456	\$730,842	\$758,544
9780		Misc. projects-WASC Self-Study	\$45,000	\$100,000	\$0	\$0	\$0
9780		Contingency for State Deficits	\$0	\$800,000	\$800,000	\$450,000	\$250,000
9780		Capital Facilities	\$0	\$170,000	\$0	\$0	\$0
9780		Computer upgrade	\$0	\$70,000	\$0	\$0	\$0
9780		Upgrade Ellis Server for all sites	\$40,000	\$0	\$0	\$0	\$0
9780		On-going salary commitment		\$170,000	\$0	\$0	\$0
9780		PERS Recapture Liability Reserve	\$348,071	\$302,000	\$302,000	\$302,000	\$302,000
Total Restricted & Designated Balances			\$1,554,058	\$2,757,499	\$2,321,093	\$1,970,070	\$1,816,240
Undesignated Fund Balance			\$63,028	\$51,231	\$190,831	\$364,329	\$109,739

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9. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
<u>1100-1199 Teacher Salaries</u>					
1130 Teachers-Hourly	\$2,706,090	\$2,624,769	\$2,788,297	\$2,803,031	\$2,938,031
1130 Teachers-Hourly (Step Increases)	\$30,100	\$25,000	\$22,000	\$15,000	\$13,000
1130 Teachers-Hourly (program reduction)	\$0	\$0	(\$118,240)	\$0	\$0
1160 Teachers-Substitutes	\$136,926	\$118,159	\$141,486	\$141,000	\$141,000
1170 Teachers-Extra Duty Pay	\$14,369	\$2,695	\$12,000	\$12,500	\$13,000
Total 1100-1199	\$2,887,485	\$2,770,623	\$2,845,543	\$2,971,531	\$3,105,031
<u>1200-1299 Guidance & Counseling Salaries</u>					
1230 Guidance/Counselors-Hourly	\$68,317	\$62,032	\$66,753	\$66,753	\$66,753
1230 Guidance/Counselors-Hourly (Reductions)	\$0	(\$4,915)	\$0	\$0	\$0
1260 Guidance/Counselors-Substitutes	\$1,783	\$1,068	\$2,500	\$3,000	\$3,500
1270 Guidance/Counselors-Extra Duty	\$1,627	\$0	\$0	\$0	\$0
Total 1200-1299	\$71,727	\$58,186	\$69,253	\$69,753	\$70,253
<u>1300-1399 Certificated Supervisors & Administrators Salaries</u>					
1310 Certificated Administrators-Full Time	\$699,059	\$456,125	\$429,842	\$439,349	\$451,053
1310 Certificated Administrators-Full Time (Step/Col)	\$10,827	\$8,612	\$9,507	\$11,704	\$8,778
1330 Certificated Administrators-Hourly	\$206,611	\$415,783	\$397,206	\$410,000	\$415,000
1331 Site/Program Supervisor Salaries	\$160,930	\$437,645	\$444,262	\$380,000	\$395,000
1331 Site/Program Supervisor Salaries (Reductions)	\$0	(\$50,000)	\$0	\$0	\$0
1332 Curriculum Specialist Salaries	\$494,548	\$349,277	\$356,559	\$320,000	\$330,000
1332 Curriculum Specialist Salaries (Reductions)	\$0	(\$27,000)	\$0	\$0	\$0
Total 1300-1399	\$1,571,975	\$1,590,441	\$1,637,376	\$1,561,053	\$1,599,831
<u>1900-1999 Other Certificated Salaries</u>					
1950 Other Certificated-Other Assignment	\$33,917	\$29,536	\$55,000	\$45,000	\$45,000
1951 Other Certificated-Stipend	\$174,407	\$127,510	\$142,767	\$150,000	\$165,000
1952 Other Certificated-Stipend-Flat Rate	\$3,492	\$804	\$5,000	\$5,000	\$5,000
Total 1900-1999	\$211,816	\$157,850	\$202,767	\$200,000	\$215,000
Total 1000-1999	\$4,743,003	\$4,577,099	\$4,754,939	\$4,802,337	\$4,990,115

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
<u>2100-2199 Instructional Aides Salaries</u>					
2110 Instructional Aide-Full Time	\$385,430	\$351,116	\$456,494	\$465,179	\$472,388
2110 Instructional Aide-Full Time (Step/Col)	\$14,000	\$19,020	\$8,685	\$7,209	\$5,815
2110 Instructional Aide-Full Time (Reductions)	\$0	(\$11,390)	\$0	\$0	\$0
2130 Instructional Aide-Hourly	\$6,512	\$1,865	\$9,347	\$3,000	\$3,500
2140 Instructional Aide-Overtime	\$1,148	\$1,010	\$0	\$0	\$0
2160 Instructional Aide-Substitute	\$920	\$4,926	\$1,000	\$9,500	\$10,500
2170 Instructional Aide-Extra Duty	\$26,223	\$34,250	\$32,591	\$31,000	\$32,000
2170 Instructional Aide-Extra Duty (Reductions)	\$0	(\$10,000)	\$0	\$0	\$0
Total 2100-2199	\$434,233	\$390,798	\$508,117	\$515,888	\$524,203
<u>2200-2299 Classified Support Salaries</u>					
2210 Maintenance/Operations-Full Time	\$152,224	\$160,911	\$178,461	\$180,427	\$182,393
2210 Maintenance/Operations-Full Time (Step/Col)	\$4,330	\$7,106	\$1,966	\$1,966	\$951
2210 Maintenance/Operations-Full Time (Reclass)	\$0	\$3,750	\$0	\$0	\$0
2240 Maintenance/Operations-Overtime	\$2,501	\$772	\$1,000	\$1,200	\$1,400
Total 2200-2299	\$159,547	\$172,539	\$181,427	\$183,593	\$184,744
<u>2300-2399 Classified Supervisors & Administrators Salaries</u>					
2310 Classified Administrators-Full Time	\$314,964	\$295,917	\$301,145	\$303,632	\$305,241
2310 Classified Administrators-Full Time (Step/Col)	\$5,143	\$5,314	\$2,487	\$1,609	\$1,609
2330 Classified Administrators-Hourly	\$26,907	\$26,290	\$28,928	\$30,000	\$32,000
Total 2300-2399	\$347,014	\$327,521	\$332,560	\$335,241	\$338,850
<u>2400-2499 Clerical & Office Salaries</u>					
2410 Office Personnel-Full Time	\$1,547,716	\$1,627,341	\$1,652,664	\$1,566,250	\$1,581,177
2410 Office Personnel-Full Time (Step/Col)	\$29,070	\$21,933	\$28,452	\$14,927	\$7,359
2410 Office Personnel-Full Time (Reclass)	\$0	\$2,882	\$0	\$0	\$0
2410 Office Personnel-Full Time (Reduction)	\$0	\$0	(\$114,866)	\$0	\$0
2430 Office Personnel-Hourly	\$15,489	\$3,007	\$5,000	\$6,000	\$7,000
2440 Office Personnel-Overtime	\$2,345	\$4,489	\$4,000	\$4,500	\$5,000
2460 Office Personnel-Substitutes	\$3,158	\$10,508	\$9,735	\$12,000	\$13,000
2470 Office Personnel-Extra Duty	\$548	\$2,768	\$4,000	\$4,500	\$5,000
Total 2400-2499	\$1,598,326	\$1,672,929	\$1,588,985	\$1,608,177	\$1,618,536
<u>2900-2999 Other Classified Salaries</u>					
2910 Other Classified-Full Time	\$76,727	\$78,426	\$89,468	\$92,000	\$95,000
2930 Other Classified-Hourly	\$4,209	\$3,144	\$3,000	\$3,100	\$3,200
2960 Other Classified-Substitute	\$366	\$313	\$500	\$500	\$500
2970 Other Classified-Extra Duty	\$8,065	\$5,454	\$11,000	\$12,000	\$13,000
2980 Other Classified-Community Ed, Hourly	\$0	\$2,016	\$9,570	\$10,000	\$11,000
Total 2900-2999	\$89,367	\$89,353	\$113,538	\$117,600	\$122,700
Total 2000-2999	\$2,628,487	\$2,653,139	\$2,724,627	\$2,760,499	\$2,789,033

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code	Budget Year Rates	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
<u>3100-3199 STRS Benefits</u>						
3101	STRS-Certificated	8.2500%	\$319,635	\$307,895	\$365,337	\$374,560
3102	STRS-Classified	8.2500%	\$1,782	\$1,816	\$2,500	\$2,500
Total 3100-3199			\$321,417	\$309,712	\$367,837	\$377,060
<u>3200-3299 PERS Benefits</u>						
3201	PERS-Certificated	9.4280%	\$13,001	\$18,626	\$16,939	\$17,000
3202	PERS-Classified	9.4280%	\$219,250	\$226,893	\$234,665	\$250,000
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$145,865	\$148,547	\$151,632	\$166,681
Total 3200-3299			\$378,116	\$394,067	\$403,236	\$433,681
<u>3300-3399 FICA, Medicare Benefits</u>						
3311	FICA-Certificated	6.2000%	\$11,452	\$13,492	\$12,011	\$13,000
3312	FICA-Classified	6.2000%	\$142,108	\$140,317	\$146,538	\$165,651
3321	Medicare-Certificated	1.4500%	\$64,206	\$61,459	\$71,237	\$69,634
3322	Medicare-Classified	1.4500%	\$35,962	\$35,591	\$37,002	\$40,027
Total 3300-3399			\$253,728	\$250,859	\$266,788	\$288,312
<u>3400-3499 Health & Welfare Benefits</u>						
3401	H & W-Certificated	5.00% incr/yr	\$481,949	\$515,470	\$602,111	\$662,217
3402	H & W-Classified	5.00% incr/yr	\$452,980	\$476,315	\$544,572	\$601,801
Total 3400-3499			\$934,929	\$991,785	\$1,146,683	\$1,264,018
<u>3500-3599 SUI Benefits</u>						
3501	SUI-Certificated	0.3000%	\$2,283	\$2,872	\$14,127	\$29,000
3502	SUI-Classified	0.3000%	\$1,220	\$1,265	\$7,706	\$17,000
Total 3500-3599			\$3,503	\$4,137	\$21,833	\$46,000
<u>3600-3699 Workers Comp Benefits</u>						
3601	Workers Comp-Certificated	1.6490%	\$90,137	\$66,730	\$72,250	\$80,691
3602	Workers Comp-Classified	1.6490%	\$48,515	\$38,175	\$38,731	\$39,118
Total 3600-3699			\$138,652	\$104,905	\$110,981	\$119,809
<u>3900-3999 Other Benefits</u>						
3901	SS Alternative-Certificated	3.7500%	\$10,706	\$9,876	\$11,550	\$12,000
3902	SS Alternative-Classified	3.7500%	\$4,696	\$3,786	\$5,500	\$5,500
Total 3900-3999			\$15,402	\$13,662	\$17,050	\$17,500
Total 3000-3999			\$2,045,747	\$2,069,125	\$2,334,408	\$2,546,380

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12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
<u>4200-4299 Books & Other Reference Materials</u>					
4200 Books & Other Reference Materials	\$41,350	\$64,827	\$118,000	\$70,000	\$72,000
Total 4200-4299	\$41,350	\$64,827	\$118,000	\$70,000	\$72,000
<u>4300-4399 Materials & Supplies</u>					
4300 Materials & Supplies	\$156,637	\$149,832	\$184,034	\$185,000	\$190,000
4311 Subscriptions	\$577	\$0	\$0	\$0	\$0
4320 Equipment Repair Supplies	\$0	\$435	\$0	\$0	\$0
4330 Vehicle Repair Supplies	\$1,704	\$76	\$1,000	\$1,028	\$1,054
4340 Maintenance Supplies	\$15,671	\$15,545	\$25,000	\$26,000	\$27,000
4350 Custodial Supplies	\$14,024	\$15,260	\$19,000	\$22,000	\$23,000
4360 Groundskeeping Supplies	\$0	\$42	\$0	\$0	\$0
Total 4300-4399	\$188,613	\$181,190	\$229,034	\$234,028	\$241,054
<u>4400-4499 Non Capitalized Equipment</u>					
4400 Non Capitalized Equipment-New	\$13,566	\$8,266	\$5,500	\$5,500	\$6,500
4410 Non Capitalized Computer Hardware/Software	\$48,629	\$37,137	\$100,000	\$80,000	\$80,000
Total 4400-4499	\$62,195	\$45,404	\$105,500	\$85,500	\$86,500
Total 4000-4999	\$292,158	\$291,420	\$452,534	\$389,528	\$399,554

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
<u>5200-5299 Travel & Conferences</u>					
5200 Travel & Conferences	\$19,804	\$6,533	\$7,500	\$10,000	\$10,000
5210 Mileage Reimbursement	\$12,207	\$12,197	\$14,000	\$15,000	\$16,000
5220 Staff Development	\$5,614	\$4,325	\$179,516	\$8,000	\$9,000
Total 5200-5299	\$37,625	\$23,054	\$201,016	\$33,000	\$35,000
<u>5300-5399 Dues & Memberships</u>					
5300 Dues & Memberships	\$2,087	\$1,833	\$4,000	\$4,200	\$4,400
Total 5300-5399	\$2,087	\$1,833	\$4,000	\$4,200	\$4,400
<u>5400-5499 Insurance</u>					
5400 Other Insurance	\$31,525	\$30,837	\$32,384	\$34,000	\$36,000
Total 5400-5499	\$31,525	\$30,837	\$32,384	\$34,000	\$36,000
<u>5500-5599 Operation & Housekeeping Services</u>					
5510 Gas	\$1,743	\$1,687	\$2,000	\$2,500	\$3,000
5520 Light & Power	\$53,945	\$54,436	\$55,000	\$60,000	\$70,000
5530 Water	\$6,595	\$3,622	\$4,500	\$4,626	\$4,742
5570 Waste Disposal	\$5,162	\$8,541	\$7,000	\$7,196	\$7,376
5571 Environmental Disposal	\$2,304	\$2,044	\$2,500	\$2,570	\$2,634
Total 5500-5599	\$69,749	\$70,330	\$71,000	\$76,892	\$87,752

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13. #5000-5999 SERVICES & OPERATING EXPENSES (Continued)

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11	
<u>5600-5699 Rentals, Leases & Repairs</u>						
5600	Rentals, Leases & Repairs	\$94,748	\$101,903	\$151,000	\$150,000	\$180,000
5610	General Building Repair	\$5,553	\$4,372	\$5,000	\$12,000	\$15,000
5620	Equipment Service Contract	\$606	\$890	\$1,500	\$1,542	\$1,581
5650	Non-Capitalized Site Improvements	\$4,651	\$1,862	\$0	\$0	\$0
5680	Use of Facilities (Facilities rentals)	\$193,665	\$286,825	\$350,000	\$380,000	\$400,000
	Total 5600-5699	\$299,729	\$395,852	\$507,500	\$543,542	\$596,581
<u>5800-5899 Professional/Consulting Services & Other Operating Expenses</u>						
5800	Professional Consulting Services & Oper Exp.	\$225,368	\$238,427	\$297,707	\$310,000	\$310,000
5800	Contract-Cosmetology	\$200,000	\$231,761	\$297,675	\$300,000	\$300,000
5810	Advertising	\$12,394	\$10,128	\$25,000	\$26,000	\$27,000
5815	Printing & Duplicating	\$72,819	\$69,366	\$80,000	\$90,000	\$95,000
5820	Legal & Audit	\$6,723	\$11,951	\$25,000	\$35,000	\$40,000
5822	Audits	\$9,786	\$11,270	\$12,000	\$15,000	\$17,000
5831	TB Testing	\$39	\$29	\$100	\$100	\$100
5832	Fingerprinting	\$1,811	\$1,621	\$4,800	\$5,500	\$5,800
5850	Data Processing	\$824	\$1,016	\$1,200	\$1,234	\$1,264
5852	Computer Support Contract	\$5,000	\$5,436	\$19,000	\$19,532	\$20,020
5854	Financial Systems Contracts	\$28,907	\$32,638	\$32,739	\$38,656	\$49,622
5855	Attendance System Support Contract	\$11,107	\$9,184	\$13,000	\$14,000	\$15,000
5858	Internet Contract Support	\$6,626	\$7,703	\$9,500	\$9,766	\$10,010
5870	Transportation	\$2,165	\$30,362	\$42,000	\$43,000	\$44,000
	Total 5800-5899	\$583,569	\$660,891	\$859,721	\$907,787	\$934,817
<u>5900-5999 Communications</u>						
5900	Communications	\$37,843	\$30,462	\$30,000	\$32,000	\$34,000
5910	Postage	\$41,632	\$40,890	\$43,800	\$45,026	\$46,152
5920	Cellular Telephone	\$5,971	\$4,006	\$5,000	\$5,500	\$5,700
	Total 5900-5999	\$85,446	\$75,358	\$78,800	\$82,526	\$85,852
	Total 5000-5999	\$1,109,730	\$1,258,155	\$1,754,421	\$1,681,948	\$1,780,401

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
6100-6199 Sites & Improvement of Sites					
6100 Sites & Improvement of Sites	\$0	\$0	\$170,000	\$0	\$0
Total 6500-6599	\$0	\$0	\$170,000	\$0	\$0
6200-6299 Buildings & Improvement of Buildings					
6200 Buildings & Improvement of Buildings	\$5,326	\$0	\$0	\$0	\$0
Total 6500-6599	\$5,326	\$0	\$0	\$0	\$0
6400-6499 Equipment					
6400 New Equipment	\$0	\$0	\$0	\$0	\$0
6410 Equipment-Computer Hardware	\$0	\$22,313	\$0	\$0	\$0
6410 Computer Hardware/Software (Attendance sys)	\$0	\$0	\$0	\$0	\$0
Total 6400-6499	\$0	\$22,313	\$0	\$0	\$0
Total 6000-6999	\$5,326	\$22,313	\$170,000	\$0	\$0

15. #7000-7399 OTHER OUTGO & DIRECT SUPPORT/INDIRECT COSTS

Object Code	Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
7100-7299, 7400-7499 Other Outgo, Debt Service					
7223 Transfers Apportionments (ROP)	\$0	\$0	\$0	\$0	\$0
7299 All Other Transfers Out	\$0	\$0	\$0	\$0	\$0
7438 Other Debt Service-Interest	\$0	\$0	\$0	\$0	\$0
7439 Other Debt Service-Principal (Telephony system)	\$0	\$0	\$0	\$0	\$0
Total 7100-7299, 7400-7499	\$0	\$0	\$0	\$0	\$0
Total Expenditure Projections	\$10,824,451	\$10,871,252	\$12,190,929	\$12,180,692	\$12,642,405