

Metropolitan Education District  
**Analysis of New Revenues and Expenses  
for 2008-09 Budget**

**General Fund 010 (ROC/P)**

	COLA/Deficit Factor	Growth	Savings & Others	Totals
<b>2007-08 Undesignated Fund Balance (Estimated)</b>				<b>\$94,840</b>
<b><u>New Revenues, Sources of Funds</u></b>				
Percentage Increases/Decreases	-6.50%	-0.55%		
Dollar Amount per COLA or Growth (estimated)	(\$227.03)	\$3,368		
ADA total or growth ADA Amount	4,154	(23)		
<b>Total New Revenue Loss</b>	<b>(\$943,083)</b>	<b>(\$77,464)</b>		<b>(\$1,020,547)</b>
Savings from class closings - teacher reductions 2.0 FTE (salaries and benefits)			\$191,280	\$191,280
Savings from District Central Office staff reductions (salaries and benefits)			\$180,055	\$180,055
Savings from reducing the General Fund transfers out to Capital Outlay Fund 400			\$650,000	\$650,000
Decrease in reserves-contingency for state deficit			\$100,000	\$100,000
Deficit spending use of reserves			\$144,835	\$144,835
Savings in reserves for General Reserve (4%)			\$63,129	\$63,129
Savings in reserve for Economic Uncertainty (6%)			\$94,693	\$94,693
<b>Total New Revenues, Sources of Funds</b>	<b>(\$943,083)</b>	<b>(\$77,464)</b>	<b>\$1,423,992</b>	<b>\$403,445</b>
<b><u>New Expenses, Uses of Funds, Revenue Loss</u></b>				
PERS rate increase from 9.306% to 9.428%			\$2,984	\$2,984
SUI rate increase from 0.05% to 0.3%			\$15,572	\$15,572
WCOMP rate increase from 1.501% to 1.649%			\$9,571	\$9,571
Recover the ADA loss from class closing (74ADA)			\$69,116	\$69,116
Increase for computer support contract			\$17,108	\$17,108
Increase for advertising and program promotion budget			\$35,000	\$35,000
Increase for utilities			\$35,000	\$35,000
Other misc. increases			\$25,220	\$25,220
5% increase to employee H&W: CTA			\$23,194	\$23,194
5% increase to employee H&W: AFT			\$1,000	\$1,000
5% increase to employee H&W: CSEA			\$22,110	\$22,110
5% increase to employee H&W: Class. Admin.			\$1,800	\$1,800
5% increase to employee H&W: Cert. Admin.			\$2,300	\$2,300
Step, column & longevity: CTA			\$56,410	\$56,410
Step, column & longevity: CSEA			\$44,408	\$44,408
Step, column & longevity: Class Administrators			\$6,289	\$6,289
Step, column & longevity: Cert Administrators			\$7,170	\$7,170
<b>Total New Expenses, Uses of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$374,252</b>	<b>\$374,252</b>
<b>Balance Available for Board Designation</b>	<b>(\$943,083)</b>	<b>(\$77,464)</b>	<b>\$1,049,740</b>	<b>\$124,033</b>

Metropolitan Education District  
**Analysis of New Revenues and Expenses  
for 2008-09 Budget**

**Adult Education Fund 110**

	COLA/Deficit Fa	Growth	Savings & Others	Totals
<b>2007-08 Undesignated Fund Balance (Estimated)</b>				<b>\$98,915</b>
<b><u>New Revenues, Sources of Funds</u></b>				
Percentage Increases/Decreases	-6.50%	2.50%		
Dollar Amount per COLA or Growth (estimated)	(\$171.94)	\$2,473.00		
ADA total or growth ADA Amount	3,437	86.00		
<b>Total New Revenues</b>	<b>(\$590,958)</b>	<b>\$212,678</b>		<b>(\$378,280)</b>
Savings from program reductions-parenting ed program			\$195,670	\$195,670
Savings from District Central Office staff reductions (salaries and benefits)			\$98,862	\$98,862
Decrease in reserves-contingency for state deficit			\$100,000	\$100,000
Deficit spending use of reserves			\$661,413	\$661,413
Add pass-through unrestricted lottery revenue from CA			\$137,335	\$137,335
<b>Total New Revenues, Sources of Funds</b>	<b>(\$590,958)</b>	<b>\$212,678</b>	<b>\$1,193,280</b>	<b>\$815,001</b>
<b><u>New Expenses, Uses of Funds, Revenue Loss</u></b>				
PERS rate increase from 9.306% to 9.428%			\$3,100	\$3,100
SUI rate increase from 0.05% to 0.3%			\$12,568	\$12,568
WCOMP rate increase from 1.501% to 1.649%			\$6,286	\$6,286
Increase for computer support contract			\$14,000	\$14,000
Add rent payment for Del Mar HS and DX center			\$95,000	\$95,000
Increase rent payment for San Jose center			\$25,000	\$25,000
Additional hourly instruction positions for Growth (sal & bef)			\$165,000	\$165,000
Increase advertising and program promotion budget			\$24,000	\$24,000
Federal grant revenue reduction 10%			\$106,000	\$106,000
Additional contract cost for cosmetology ADA			\$97,000	\$97,000
Increase for utilities			\$10,000	\$10,000
Additional % Reserve for Economic Uncertainty			\$35,958	\$35,958
Additional % Reserve for General Reserve			\$23,971	\$23,971
Other misc. increases			\$40,228	\$40,228
5% increase to employee H&W: AFT			\$22,500	\$22,500
5% increase to employee H&W: CSEA			\$24,000	\$24,000
5% increase to employee H&W: Class. Admin.			\$4,200	\$4,200
5% increase to employee H&W: Cert. Admin.			\$7,100	\$7,100
Step, column & longevity: AFT			\$22,000	\$22,000
Step, column & longevity: CSEA			\$39,103	\$39,103
Step, column & longevity: Class Administrators			\$2,487	\$2,487
Step, column & longevity: Cert Administrators			\$9,507	\$9,507
<b>Total New Expenses, Uses of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$753,054</b>	<b>\$789,008</b>
<b>Balance Available for Board Designation</b>	<b>(\$590,958)</b>	<b>\$212,678</b>	<b>\$440,226</b>	<b>\$124,908</b>