

Metro Education District
MULTI-YEAR PROJECTIONS
 Second 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	\$914,455	\$822,187	\$822,187
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	\$9,148,324	\$8,555,839	\$8,654,844
TOTAL REVENUES		\$11,043,491	\$12,362,004	\$10,662,321	\$9,977,568	\$10,076,573

EXPENDITURES:						
Certificated Wages	1000-1999	\$4,743,003	\$4,577,099	\$4,688,506	\$4,142,694	\$4,180,472
Classified Wages	2000-2999	\$2,628,487	\$2,653,139	\$2,724,627	\$2,407,407	\$2,430,941
Employee Benefits	3000-3999	\$2,045,747	\$2,069,125	\$2,349,027	\$2,118,920	\$2,178,552
Books & Supplies	4000-4999	\$292,158	\$291,420	\$396,868	\$389,528	\$389,554
Other Operating Expenses	5000-5999	\$1,109,730	\$1,258,155	\$1,531,571	\$1,227,948	\$1,311,701
Capital Outlay	6000-6999	\$5,326	\$22,313	\$20,000	\$20,000	\$20,000
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	\$11,710,599	\$10,306,498	\$10,511,221

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		\$219,040	\$1,490,752	(\$1,048,278)	(\$328,929)	(\$434,647)
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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	(\$910,943)	(\$191,594)	(\$297,312)
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FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	\$1,322,358	\$1,617,086	\$2,808,730	\$1,897,787	\$1,706,192
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	\$1,897,787	\$1,706,192
ENDING FUND BALANCE		\$1,617,086	\$2,808,730	\$1,897,787	\$1,706,192	\$1,408,880

COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepaids	9711	\$0	\$0	\$0	\$0	\$0
General Reserve for Cash Flow (4%)	9730	\$432,978	\$452,137	\$468,424	\$412,260	\$420,449
Legally Restricted Balances:	9740	\$38,542	\$15,158	\$0	\$0	\$0
Designated Amounts:						
Economic Uncertainty (6%)	9710	\$649,467	\$678,204	\$702,636	\$618,390	\$630,673
Misc. projects-WASC Self-Study	9780	\$45,000	\$100,000	\$0	\$0	\$0
Contingency for State Deficits	9780	\$0	\$800,000	\$424,727	\$373,542	\$55,758
Other Designations	9780	\$388,071	\$712,000	\$302,000	\$302,000	\$302,000
UNDESIGNATED FUND BALANCE		\$63,028	\$51,231	\$0	\$0	\$0

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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
Cost of Living (COLA) Adjustments					
Statutory COLA	5.920%	4.530%	0.000%	0.000%	0.700%
Adult Ed Revenue Limit COLA	5.920%	4.530%	0.000%	0.000%	0.700%
Adult Ed ADA Growth	2.500%	2.500%	2.500%	0.000%	0.000%
Adult Education Revenue Limit					
Prior Year Adult Ed Revenue Limit per ADA	\$2,389.22	\$2,530.66	\$2,645.30	\$2,238.45	\$2,137.72
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	\$16.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,530.66	\$2,645.30	\$2,645.30	\$2,238.45	\$2,153.72
State Revenue Limit Reduction	0.000%	0.000%	-15.380%	-4.500%	0.000%
State RL Reduction per ADA	\$0.00	\$0.00	(\$406.85)	(\$100.73)	\$0.00
Adjusted Adult Ed Base Revenue Limit	\$2,530.66	\$2,645.30	\$2,238.45	\$2,137.72	\$2,153.72
State Revenue Grant					
State Revenue Block Grant (SJ & CA)	N/A	N/A	\$7,975,307	\$7,616,418	\$7,673,424
Adult Education ADA Cap Calculations					
Adult Ed Prior Year Base ADA CAP	3,271.33	3,353.11	3,436.94	N/A	N/A
Adult Ed ADA Growth %	2.500%	2.500%	2.500%	N/A	N/A
Adult Ed ADA Growth	81.78	83.83	85.92	N/A	N/A
Adult Ed CAP Reduction %	0.00%	0.00%	0.00%	N/A	N/A
Calworks ADA Allowed	0.00	69.11	40.00	N/A	N/A
Adult Ed ADA CAP	3,353	3,506	3,563	N/A	N/A
Step, Column & Longevity Changes (approximate):					
AFT Teachers	1.20%	0.88%	0.82%	0.57%	0.57%
CSEA Classified Employees	2.00%	2.10%	1.20%	1.00%	1.80%
Management-Certificated	1.60%	1.89%	2.16%	2.59%	1.99%
Management-Classified	1.60%	1.80%	0.82%	0.53%	0.55%
Salaries & Wages Adjustments					
CTA On Schedule	5.92%	2.00%	0.00%	-4.00%	0.00%
AFT On Schedule	5.92%	2.00%	0.00%	-4.00%	0.00%
CSEA On Schedule	5.92%	2.00%	0.00%	-4.00%	0.00%
Administration On Schedule	5.92%	2.00%	0.00%	-4.00%	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%	0.300%	0.300%
Workers Compensation	1.931%	1.501%	1.649%	1.649%	1.649%
Totals	11.681%	11.251%	11.649%	11.649%	11.649%
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%	0.300%	0.300%
Workers Comp	1.931%	1.501%	1.649%	1.649%	1.649%
Totals	25.755%	25.507%	26.027%	26.027%	26.027%

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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	51.5	51.5	51.5
Management-Certificated	4.5	4.5	5.2	5.2	5.2
Management-Classified	2.9	2.6	2.7	2.7	2.7
Totals	136.1	135.8	129.5	129.5	129.5
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%	3.33%	3.55%	4.44%
California CPI	3.40%	3.20%	2.90%	1.70%	2.70%

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	N/A	N/A
	54.76	56.13	57.53	N/A	N/A
	2,245.26	2,301.39	2,358.93	N/A	N/A
	0.00%	0.00%	0.00%	N/A	N/A
	0.00	0.00	0.00	N/A	N/A
211	2,245.26	2,301.39	2,358.93	N/A	N/A
221	0.00	46.48	30.00	N/A	N/A
	2,245.26	2,347.87	2,388.93	N/A	N/A
	2,360.12	2,366.69	2,388.93	N/A	N/A
	114.86	18.82	0.00	N/A	N/A
Adult Ed -Campbell					
	1,080.83	1,107.85	1,135.55	N/A	N/A
	27.02	27.70	28.39	N/A	N/A
	1,107.85	1,135.55	1,163.94	N/A	N/A
	0.00%	0.00%	0.00%	N/A	N/A
	0.00	0.00	0.00	N/A	N/A
211	1,107.85	1,135.55	1,163.94	N/A	N/A
221	0.00	22.63	10.00	N/A	N/A
	1,107.85	1,158.18	1,173.94	N/A	N/A
	1,163.76	1,182.52	1,173.94	N/A	N/A
	55.91	24.34	0.00	N/A	N/A
Adult Ed - Combined (San Jose+Campbell)					
	3,271.33	3,353.11	3,436.94	N/A	N/A
	81.78	83.83	85.92	N/A	N/A
	3,353.11	3,436.94	3,522.86	N/A	N/A
	0.00	0.00	0.00	N/A	N/A
211	3,353.11	3,436.94	3,522.86	N/A	N/A
221	0.00	69.11	40.00	N/A	N/A
	3,353.00	3,506.05	3,562.86	N/A	N/A
	3,523.88	3,549.21	3,562.86	N/A	N/A
	170.88	43.16	0.00	N/A	N/A

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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	\$390,251	\$351,226	\$351,226
8290	361	Fed Revenue (ESL, ABE)	3911/3925	\$417,375	\$428,182	\$429,905	\$386,915	\$386,915
8290	362	Fed Revenue (ASE)	3913	\$44,100	\$47,358	\$71,163	\$64,047	\$64,047
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	\$23,136	\$20,000	\$20,000
8290	211	CalPro Professional Development (1x mini grant)		\$0	\$1,500	\$0	\$0	\$0
Total Other Federal Revenue				\$892,533	\$968,321	\$914,455	\$822,187	\$822,187

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	\$48,000	\$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	\$113,000	\$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	\$5,347,506	\$5,106,869	\$5,145,091
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,803,592	\$3,063,734	\$2,627,801	\$2,509,549	\$2,528,332
8678	211	Interagency Svcs (Prior Yr Excess-San Jose)		\$0	\$290,672	\$127,223	\$0	\$0
8678	211	Interagency Svcs (Prior Yr Excess-Campbell)		\$25	\$141,489	\$91,511	\$0	\$0
Total Interagency Services				\$8,485,194	\$9,706,716	\$8,194,041	\$7,616,418	\$7,673,423
<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	\$12,071	\$1,000	\$1,000
Total Other Local Revenues			\$307,476	\$328,617	\$282,562	\$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	\$9,148,324	\$8,555,839	\$8,654,844

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	800	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	\$1,897,787	\$1,706,192	\$1,408,880
<u>Reserved:</u>							
9730		General Reserve for Cash Flow (4%)	\$432,978	\$452,137	\$468,424	\$412,260	\$420,449
Total Fund Balance Reserves			\$432,978	\$452,137	\$468,424	\$412,260	\$420,449
<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	\$702,636	\$618,390	\$630,673
9780		Misc. projects-WASC Self-Study	\$45,000	\$100,000	\$0	\$0	\$0
9780		Contingency for State Deficits	\$0	\$800,000	\$424,727	\$373,542	\$55,758
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	\$1,897,787	\$1,706,192	\$1,408,880
Undesignated Fund Balance			\$63,028	\$51,231	\$0	\$0	\$0

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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
1100-1199 Teacher Salaries					
1130 Teachers-Hourly	\$2,706,090	\$2,624,769	\$2,788,297	\$2,803,031	\$2,257,080
1130 Teachers-Hourly (Step Increases)	\$30,100	\$25,000	\$22,000	\$15,000	\$13,000
1130 Teachers-Hourly (program reduction)	\$0	\$0	(\$118,240)	(\$200,000)	\$0
1130 Teachers-Hourly (Summer Class reduction)	\$0	\$0	\$0	(\$266,906)	\$0
1130 Teachers-Hourly (Salary reduction)	\$0	\$0	\$0	(\$94,045)	\$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	\$2,410,580	\$2,424,080
1200-1299 Guidance & Counseling Salaries					
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
1300-1399 Certificated Supervisors & Administrators Salaries					
1310 Certificated Administrators-Full Time	\$699,059	\$456,125	\$429,842	\$439,349	\$433,011
1310 Certificated Administrators-Full Time (Step/Col)	\$10,827	\$8,612	\$9,507	\$11,704	\$8,778
1310 Certificated Administrators-Full Time (FTE red.)	\$0	\$0	\$0	(\$18,042)	\$0
1330 Certificated Administrators-Hourly	\$206,611	\$415,783	\$404,693	\$410,000	\$393,600
1330 Certificated Administrators-Hourly (Sal. Red.)	\$0	\$0	\$0	(\$16,400)	\$0
1331 Site/Program Supervisor Salaries	\$160,930	\$437,645	\$303,042	\$296,174	\$249,877
1331 Site/Program Supervisor Salaries (Reductions)	\$0	(\$50,000)	\$0	(\$35,885)	\$0
1331 Site/Program Supervisor Salaries (Salary Red.)	\$0	\$0	\$0	(\$10,412)	\$0
1332 Curriculum Specialist Salaries	\$494,548	\$349,277	\$356,559	\$320,000	\$307,200
1332 Curriculum Specialist Salaries (Salary Reductions)	\$0	(\$27,000)	\$0	(\$12,800)	\$0
1340 Program Coordinators-Full Time	\$0	\$0	\$67,300	\$83,826	\$80,473
1340 Program Coordinators-Full Time (Salary reduction)	\$0	\$0	\$0	(\$3,353)	\$0
Total 1300-1399	\$1,571,975	\$1,590,441	\$1,570,943	\$1,464,161	\$1,472,939
1900-1999 Other Certificated Salaries					
1950 Other Certificated-Other Assignment	\$33,917	\$29,536	\$55,000	\$45,000	\$43,200
1950 Other Certificated-Other Assignment (Sal. Red.)	\$0	\$0	\$0	(\$1,800)	\$0
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	\$198,200	\$213,200
Total 1000-1999	\$4,743,003	\$4,577,099	\$4,688,506	\$4,142,694	\$4,180,472

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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	\$262,793
2110	Instructional Aide-Full Time (Step/Col)	\$14,000	\$19,020	\$8,685	\$8,564	\$7,167
2110	Instructional Aide-Full Time (Hourly Reductions)	\$0	(\$11,390)	\$0	(\$200,000)	\$0
2110	Instructional Aide (Salary Reductions)	\$0	\$0	\$0	(\$10,950)	\$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	\$29,645	\$29,293
2170	Instructional Aide-Extra Duty (Reductions)	\$0	(\$10,000)	\$0	\$0	\$0
	Total 2100-2199	\$434,233	\$390,798	\$508,117	\$304,938	\$313,253
<u>2200-2299 Classified Support Salaries</u>						
2210	Maintenance/Operations-Full Time	\$152,224	\$160,911	\$178,461	\$180,427	\$175,049
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
2110	Maintenance/Operations (Salary Reductions)	\$0	\$0	\$0	(\$7,344)	\$0
	Total 2200-2299	\$159,547	\$172,539	\$181,427	\$176,249	\$177,400
<u>2300-2399 Classified Supervisors & Administrators Salaries</u>						
2310	Classified Administrators-Full Time	\$314,964	\$295,917	\$301,145	\$303,632	\$293,031
2310	Classified Administrators-Full Time (Step/Col)	\$5,143	\$5,314	\$2,487	\$1,609	\$1,609
2310	Classified Administrators-Full Time	\$0	\$0	\$0	(\$12,210)	\$0
2330	Classified Administrators-Hourly	\$26,907	\$26,290	\$28,928	\$30,000	\$30,000
	Total 2300-2399	\$347,014	\$327,521	\$332,560	\$323,031	\$324,640
<u>2400-2499 Clerical & Office Salaries</u>						
2410	Office Personnel-Full Time	\$1,547,716	\$1,627,341	\$1,652,664	\$1,566,250	\$1,464,546
2410	Office Personnel-Full Time (Step/Col)	\$29,070	\$21,933	\$28,452	\$17,081	\$9,770
2410	Office Personnel-Full Time (Reclass)	\$0	\$2,882	\$0	\$0	\$0
2410	Office Personnel-Full Time (FTE Reduction)	\$0	\$0	(\$114,866)	(\$57,762)	\$0
2410	Office Personnel-Full Time (Salary Reduction)	\$0	\$0	\$0	(\$61,023)	\$0
2430	Office Personnel-Hourly	\$15,489	\$3,007	\$5,000	\$6,000	\$2,435
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	\$2,346	\$5,000
	Total 2400-2499	\$1,598,326	\$1,672,929	\$1,588,985	\$1,489,392	\$1,499,751
<u>2900-2999 Other Classified Salaries</u>						
2910	Other Classified-Full Time	\$76,727	\$78,426	\$89,468	\$92,000	\$88,196
2930	Other Classified-Hourly	\$4,209	\$3,144	\$3,000	\$3,100	\$3,200
2900	Other Classified (Salary Reduction)	\$0	\$0	\$0	(\$3,804)	\$0
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	\$113,796	\$115,896
	Total 2000-2999	\$2,628,487	\$2,653,139	\$2,724,627	\$2,407,407	\$2,430,941

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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	
3100-3199 STRS Benefits							
3101	STRS-Certificated	8.2500%	\$319,635	\$307,895	\$359,239	\$341,772	\$344,889
3102	STRS-Classified	8.2500%	\$1,782	\$1,816	\$2,500	\$2,500	\$2,500
Total 3100-3199			\$321,417	\$309,712	\$361,739	\$344,272	\$347,389
3200-3299 PERS Benefits							
3201	PERS-Certificated	9.4280%	\$13,001	\$18,626	\$16,939	\$17,000	\$17,100
3202	PERS-Classified	9.4280%	\$219,250	\$226,893	\$234,665	\$226,970	\$229,189
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$145,865	\$148,547	\$151,632	\$145,906	\$147,441
Total 3200-3299			\$378,116	\$394,067	\$403,236	\$389,877	\$393,730
3300-3399 FICA, Medicare Benefits							
3311	FICA-Certificated	6.2000%	\$11,452	\$13,492	\$12,011	\$13,000	\$13,000
3312	FICA-Classified	6.2000%	\$142,108	\$140,317	\$146,538	\$149,259	\$150,718
3321	Medicare-Certificated	1.4500%	\$64,206	\$61,459	\$70,165	\$60,069	\$60,617
3322	Medicare-Classified	1.4500%	\$35,962	\$35,591	\$37,002	\$34,907	\$35,249
Total 3300-3399			\$253,728	\$250,859	\$265,716	\$257,236	\$259,584
3400-3499 Health & Welfare Benefits							
3401	H & W-Certificated	5.00% incr/yr	\$481,949	\$515,470	\$625,342	\$662,609	\$590,739
3402	H & W-Classified	5.00% incr/yr	\$452,980	\$476,315	\$544,572	\$495,783	\$440,753
3401	H & W-Certificated		\$0	\$0	\$0	(\$100,000)	\$0
3402	H & W-Classified		\$0	\$0	\$0	(\$76,018)	\$0
Total 3400-3499			\$934,929	\$991,785	\$1,169,914	\$982,374	\$1,031,493
3500-3599 SUI Benefits							
3501	SUI-Certificated	0.3000%	\$2,283	\$2,872	\$13,905	\$12,428	\$12,541
3502	SUI-Classified	0.3000%	\$1,220	\$1,265	\$7,706	\$7,222	\$7,293
Total 3500-3599			\$3,503	\$4,137	\$21,611	\$19,650	\$19,834
3600-3699 Workers Comp Benefits							
3601	Workers Comp-Certificated	1.6490%	\$90,137	\$66,730	\$71,030	\$68,313	\$68,936
3602	Workers Comp-Classified	1.6490%	\$48,515	\$38,175	\$38,731	\$39,698	\$40,086
Total 3600-3699			\$138,652	\$104,905	\$109,761	\$108,011	\$109,022
3900-3999 Other Benefits							
3901	SS Alternative-Certificated	3.7500%	\$10,706	\$9,876	\$11,550	\$12,000	\$12,000
3902	SS Alternative-Classified	3.7500%	\$4,696	\$3,786	\$5,500	\$5,500	\$5,500
Total 3900-3999			\$15,402	\$13,662	\$17,050	\$17,500	\$17,500
Total 3000-3999			\$2,045,747	\$2,069,125	\$2,349,027	\$2,118,920	\$2,178,552

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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
4200-4299 Books & Other Reference Materials						
4200	Books & Other Reference Materials	\$41,350	\$64,827	\$65,000	\$70,000	\$70,000
	Total 4200-4299	\$41,350	\$64,827	\$65,000	\$70,000	\$70,000
4300-4399 Materials & Supplies						
4300	Materials & Supplies	\$156,637	\$149,832	\$180,796	\$185,000	\$185,000
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	\$26,000
4350	Custodial Supplies	\$14,024	\$15,260	\$19,000	\$22,000	\$22,000
4360	Groundskeeping Supplies	\$0	\$42	\$0	\$0	\$0
	Total 4300-4399	\$188,613	\$181,190	\$225,796	\$234,028	\$234,054
4400-4499 Non Capitalized Equipment						
4400	Non Capitalized Equipment-New	\$13,566	\$8,266	\$5,500	\$5,500	\$5,500
4410	Non Capitalized Computer Hardware/Software	\$48,629	\$37,137	\$100,572	\$80,000	\$80,000
	Total 4400-4499	\$62,195	\$45,404	\$106,072	\$85,500	\$85,500
	Total 4000-4999	\$292,158	\$291,420	\$396,868	\$389,528	\$389,554

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code		Actuals 2006-07	Actuals 2007-08	Budget 2008-09	Projected 2009-10	Projected 2010-11
5200-5299 Travel & Conferences						
5200	Travel & Conferences	\$19,804	\$6,533	\$4,262	\$10,000	\$10,000
5210	Mileage Reimbursement	\$12,207	\$12,197	\$14,000	\$15,000	\$15,000
5220	Staff Development	\$5,614	\$4,325	\$7,661	\$8,000	\$8,000
	Total 5200-5299	\$37,625	\$23,054	\$25,923	\$33,000	\$33,000
5300-5399 Dues & Memberships						
5300	Dues & Memberships	\$2,087	\$1,833	\$4,000	\$4,200	\$4,200
	Total 5300-5399	\$2,087	\$1,833	\$4,000	\$4,200	\$4,200
5400-5499 Insurance						
5400	Other Insurance	\$31,525	\$30,837	\$32,384	\$34,000	\$34,000
	Total 5400-5499	\$31,525	\$30,837	\$32,384	\$34,000	\$34,000
5500-5599 Operation & Housekeeping Services						
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	
5600-5699 Rentals, Leases & Repairs						
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	\$12,000
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	\$255,000	\$213,000	\$233,000
5680	Use of Facilities (Facilities rentals- DX only)	\$0	\$0	\$95,000	\$95,000	\$95,000
	Total 5600-5699	\$299,729	\$395,852	\$507,500	\$471,542	\$521,581
5800-5899 Professional/Consulting Services & Other Operating Expenses						
5800	Professional Consulting Services & Oper Exp.	\$225,368	\$238,427	\$251,901	\$228,000	\$228,000
5800	Contract-Cosmetology	\$200,000	\$231,761	\$297,674	\$0	\$0
5810	Advertising	\$12,394	\$10,128	\$24,000	\$26,000	\$26,000
5815	Printing & Duplicating	\$72,819	\$69,366	\$79,300	\$90,000	\$90,000
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	\$5,500
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	\$43,000
	Total 5800-5899	\$583,569	\$660,891	\$812,214	\$525,788	\$545,516
5900-5999 Communications						
5900	Communications	\$37,843	\$30,462	\$30,000	\$32,000	\$34,000
5910	Postage	\$41,632	\$40,890	\$43,550	\$45,026	\$46,152
5920	Cellular Telephone	\$5,971	\$4,006	\$5,000	\$5,500	\$5,500
	Total 5900-5999	\$85,446	\$75,358	\$78,550	\$82,526	\$85,652
	Total 5000-5999	\$1,109,730	\$1,258,155	\$1,531,571	\$1,227,948	\$1,311,701

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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	\$20,000	\$10,000	\$10,000
	Total 6500-6599	\$0	\$0	\$20,000	\$10,000	\$10,000
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	\$10,000	\$10,000
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	\$10,000	\$10,000
	Total 6000-6999	\$5,326	\$22,313	\$20,000	\$20,000	\$20,000

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	\$11,710,599	\$10,306,498	\$10,511,221