

Metropolitan Education District
MULTI-YEAR PROJECTIONS
2009-10 1st Interim Report

GENERAL FUND 010

Description	Account Codes	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
REVENUES:						
Revenue Limit Sources	8010-8099	0	0	0	0	0
Federal Revenues	8100-8299	101,204	234,099	107,266	110,500	110,500
Other State Revenues	8300-8599	104,368	148,636	424,604	335,229	335,229
Other Local Revenues	8600-8799	17,327,889	15,475,908	14,418,440	13,731,401	13,725,819
TOTAL REVENUES		17,533,461	15,858,643	14,950,310	14,177,130	14,171,548

EXPENDITURES:						
Certificated Wages	1000-1999	3,875,212	3,767,185	3,544,062	3,349,053	3,380,370
Classified Wages	2000-2999	2,612,558	2,651,831	2,609,349	2,624,355	2,639,223
Employee Benefits	3000-3999	1,946,076	1,955,553	2,032,630	2,000,688	2,003,385
Books & Supplies	4000-4999	969,430	1,004,630	1,085,605	1,022,000	1,022,000
Other Operating Expenses	5000-5999	4,790,633	4,261,188	4,777,050	4,671,296	4,717,885
Capital Outlay	6000-6999	84,046	96,603	260,000	195,000	195,000
Other Outgo (including 7400-7499)	7100-7299	15,748	15,496	9,473	15,500	15,500
Direct Support/Indirect Costs	7300-7399	0	0	0	0	0
TOTAL EXPENDITURES		14,293,704	13,752,486	14,318,169	13,877,891	13,973,363

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		3,239,758	2,106,157	632,142	299,238	198,185
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OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	31,363	10,820	7,202	7,202	10,820
Transfers Out	7610-7629	(2,830,742)	(2,072,052)	(469,650)	(469,650)	(467,077)
Other Sources	8930-8979	5,000	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0
Contributions to Restricted	8980-8999	0	0	0	0	0
TOTAL OTHER SOURCES		(2,794,379)	(2,061,232)	(462,448)	(462,448)	(456,257)

NET INCREASE (DECREASE) IN FUND BALANCE		445,378	44,925	169,693	(163,210)	(258,072)
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FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	2,623,036	3,068,415	3,113,340	2,861,020	2,697,811
Audit Adjustments	9793	0	0	(422,013)	0	0
Adjustments for Restatements	9795	0	0	0	0	0
Net Beginning Balance	9791	2,623,036	3,068,415	2,691,327	2,861,020	2,697,811
ENDING FUND BALANCE		3,068,415	3,113,340	2,861,020	2,697,811	2,439,739

COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	51,667	20,000	20,000	20,000	20,000
General Reserve for Cash Flow (4%)	9730	684,978	632,982	591,513	573,902	577,618
Legally Restricted Balances:	9740	5,599	30,371	529,133	252,839	252,839
Designated Amounts:						
Economic Uncertainty (6%)	9710	1,027,467	949,472	887,269	860,852	866,426
Contingency for State Deficits	9780	1,000,000	666,569	833,105	990,218	722,856
SFSF Receivable Reserve	9780	0	533,974	0	0	0
Other Designations	9780	220,000	227,277	0	0	0
UNDESIGNATED FUND BALANCE		78,704	52,695	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.

PROJECTION ASSUMPTIONS:

Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Cost of Living (COLA) Adjustments					
Statutory COLA	4.530%	5.660%	4.250%	0.500%	2.300%
ROC/P Revenue Limit COLA	4.530%	0.000%	0.000%	0.000%	0.000%
ROC/P ADA Growth	1.530%	0.000%	0.000%	0.000%	0.000%
Adjustment to ADA Growth	0.000%	-0.550%	0.000%	0.000%	0.000%
Adjusted ADA Growth	1.530%	-0.550%	0.000%	0.000%	0.000%
ROC/P Revenue Limit					
Prior Year ROC/P Revenue Limit per ADA	\$3,336.47	\$3,492.80	\$2,939.35	\$2,808.26	\$2,808.26
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA Increase (estimated)	\$156.09	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted ROC/P Revenue Limit/ADA	\$3,492.80	\$3,492.80	\$2,939.35	\$2,808.26	\$2,808.26
State Revenue Limit Reduction	0.00%	-15.85%	-4.46%	0.00%	0.00%
State RL Reduction per ADA	\$0.00	(\$553.45)	(\$131.10)	\$0.00	\$0.00
Adjusted ROC/P Base Revenue Limit	\$3,492.80	\$2,939.35	\$2,808.26	\$2,808.26	\$2,808.26
Growth Revenue Limit (statewide average)	\$3,601.89	N/A	N/A	N/A	N/A
ROC/P ADA CAP					
208 State Adjusted Prior Year Base ADA CAP	4,116.37	4,155.57	4,155.57	4,155.57	4,155.57
208 Growth ADA Add to the CAP	39.20	0.00	0.00	0.00	0.00
208 Growth/deficit adjustment to ROC/P ADA CAP	0.00	0.00	0.00	0.00	0.00
208 Adjusted ROC/P Base ROC/P ADA CAP	4,155.57	4,155.57	4,155.57	4,155.57	4,155.57
221 CalWorks ADA and Excess ADA	37.56	0.00	0.00	0.00	0.00
Adjusted Current Year ROC/P ADA CAP	4,193.13	4,155.57	4,155.57	4,155.57	4,155.57
State Revenue Grant					
State Revenue Block Grant	N/A	\$ 12,205,997	\$ 11,669,906	\$ 11,669,906	\$ 11,669,906
Other State Revenue Sources					
Apprenticeship Rate per hour	\$5.06	\$4.28	\$4.09	\$4.09	\$4.09
Min Tchr Salary (BTS #2)	\$7.65	\$6.47	\$6.18	\$6.18	\$6.18
Lottery- Nonprop 20. only	\$114.88	\$109.00	\$111.00	\$111.00	\$109.00
Professional Development Block Grant Rate	\$858.15	\$0.00	\$0.00	\$0.00	\$0.00
Step, Column & Longevity Percentage (approximate):					
CTA Teachers	2.25%	2.31%	2.11%	1.69%	1.09%
AFT Teachers	0.00%	0.00%	0.00%	0.00%	0.00%
CSEA Classified Employees	0.79%	0.88%	0.67%	0.23%	0.00%
Administration-Certificated	2.36%	1.30%	1.05%	0.64%	0.63%
Administration-Classified	1.54%	1.02%	1.09%	1.08%	1.07%
Salaries & Wages Adjustments					
CTA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
AFT On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
CSEA On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Administration On Schedule	2.00%	0.00%	0.00%	0.00%	0.00%
Statutory Benefits - Certificated					
STRS	8.25%	8.25%	8.25%	8.25%	8.25%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment (SUI)	0.05%	0.30%	0.30%	0.30%	0.30%
Workers Compensation	1.50%	1.65%	1.71%	1.71%	1.71%
Totals	11.25%	11.65%	11.71%	11.71%	11.71%

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1. PROJECTION ASSUMPTIONS (Continued)

	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
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Statutory Benefits - Classified

PERS	9.306%	9.428%	9.709%	10.200%	11.600%
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%	0.300%	0.300%	0.300%	0.300%
Workers Comp	1.501%	1.649%	1.711%	1.711%	1.711%
Totals	25.507%	26.027%	26.370%	26.861%	28.261%

Full Time Equivalent (FTE) Employees

CTA Teachers	37.00	35.20	34.60	31.60	31.60
AFT Teachers-Hourly (Evening Prgm, Job Corps)	9.00	10.70	8.70	8.70	8.70
Confidential Employees	2.58	2.58	2.58	2.58	2.58
CSEA Classified Employees	38.80	37.00	32.35	32.35	32.35
Administration-Certificated	4.50	5.30	4.00	4.00	4.00
Administration-Classified	4.40	5.26	5.26	5.26	5.26
Totals	96.28	96.04	87.49	84.49	84.49

Other-Miscellaneous

PERS Reduction (Federal Grant wages exempt)	3.714%	3.592%	3.311%	2.820%	1.420%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Increase	5.000%	5.000%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution	\$10,646	\$11,178	\$11,737	\$12,324	\$12,940
Cosmotology rate per ADA (\$2.10/hour)	\$1,102.50	\$1,102.50	NA	NA	NA
Interest Rates: 10-year treasuries	4.10%	3.33%	3.60%	4.10%	4.40%
California CPI	3.20%	1.90%	0.50%	1.90%	2.20%
Apprenticeship Rate paid to Firefighters	90%	90%	90%	90%	90%?
Apprenticeship Rate paid to all other committees	82%	82%	82%	82%	82%?

2. APPRENTICESHIP HOURS

Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
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200 Apprenticeship Hours

Bay Area & No. Cal. Barbering & Cosmetology	70,410	70,000	70,000	70,000	70,000
Western Electrical Contractors Association	13,896	12,500	12,500	12,500	12,500
Walton & Sons Masonry	416	832	832	832	832
Santa Clara & San Benito County Roofers	4,721	6,000	6,000	6,000	6,000
Painters & Tapers	0	0	0	0	0
Mill Cabinet Joint Apprenticeship	981	1,092	1,092	1,092	1,092
California Fire Fighters	50,000	50,000	50,000	50,000	50,000
ADA earned at CCOC (converted into hours)	0	0	0	0	0
Total Apprenticeship Hours	140,424	140,424	140,424	140,424	140,424

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3. ROC/P ADA PROJECTIONS

Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
208 CCOC Day Classes					
Campbell	216.03	221.51	230.00	230.00	230.00
East Side	551.88	407.19	500.00	500.00	500.00
Los Gatos/Saratoga	8.80	7.19	8.00	8.00	8.00
Milpitas	40.31	51.11	50.00	40.00	40.00
San Jose	290.39	316.71	300.00	300.00	300.00
Santa Clara	104.48	80.82	90.00	100.00	100.00
County/Private Schools	26.62	31.86	50.00	50.00	50.00
Non-Concurrent (Adults-Job Corps)	146.76	160.68	220.00	220.00	220.00
Non-Concurrent (Adults-Calworks)	34.83	59.13	50.00	50.00	50.00
Non-Concurrent (Adults-All Other)	164.84	212.11	102.00	102.00	102.00
Total ROC Day Class ADA	1,584.94	1,548.31	1,600.00	1,600.00	1,600.00
212 CCOC Evening ADA Program					
Non-Concurrent (Adults)	195.04	226.76	0.00	0.00	0.00
Total Evening Program ADA	195.04	226.76	0.00	0.00	0.00
209 CCOC Summer School					
Campbell	1.29	1.90	0.00	0.00	0.00
East Side	5.44	5.23	0.00	0.00	0.00
Los Gatos/Saratoga	0.32	0.00	0.00	0.00	0.00
Milpitas	0.59	0.19	0.00	0.00	0.00
San Jose	2.07	4.12	0.00	0.00	0.00
Santa Clara	0.70	0.54	0.00	0.00	0.00
County/Private Schools	0.57	0.85	0.00	0.00	0.00
Non-Concurrent ADA (Adults)	18.13	28.45	0.00	0.00	0.00
Total ROP Hourly ADA	29.11	41.28	0.00	0.00	0.00
210 ROP Satellite Programs					
	Budget Yr ADA Cap				
Campbell	498	509.16	509.23	498.00	498.00
East Side	710	561.01	559.60	710.00	710.00
Los Gatos/Saratoga	110	123.29	111.85	110.00	110.00
Milpitas	167	177.04	179.34	167.00	167.00
San Jose	412	419.15	457.07	412.00	412.00
Santa Clara	178	258.87	262.20	178.00	178.00
Total Satellite Program ADA	2,075	2,048.52	2,079.29	2,075.00	2,075.00
215 Job Corp ADA (Adult)					
Job Corp Hourly (AFT Teachers)		162.88	145.91	75.00	75.00
Job Corp Contract		178.54	155.37	0.00	0.00
Total Job Corp ADA		341.42	301.28	75.00	75.00
217 Cosmetology ADA (off site)					
Campbell		13.80	19.16	0.00	0.00
East Side		62.58	63.03	0.00	0.00
Los Gatos/Saratoga		3.18	0.72	0.00	0.00
Milpitas		6.83	10.41	0.00	0.00
San Jose		10.77	31.73	0.00	0.00
Santa Clara		4.82	8.16	0.00	0.00
County/Private Schools		0.00	0.02	0.00	0.00
Non-Concurrent (Adults)		123.90	1.71	0.00	0.00
Total Cosmetology Program ADA		225.88	134.94	0.00	0.00

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3. ROC/P ADA PROJECTIONS (Continued)

Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Total ROC/P ADA					
Campbell	740.28	751.80	728.00	728.00	728.00
East Side	1180.91	1035.05	1210.00	1210.00	1210.00
Los Gatos/Saratoga	135.59	119.76	118.00	118.00	118.00
Milpitas	224.77	241.05	217.00	207.00	207.00
San Jose	722.38	809.63	712.00	712.00	712.00
Santa Clara	368.87	351.72	268.00	278.00	278.00
County/Other	27.19	32.73	50.00	50.00	50.00
Non-Concurrent (Adults-Job Corps)	488.18	461.96	295.00	295.00	295.00
Non-Concurrent (Adults-Calworks)	34.83	59.13	50.00	50.00	50.00
Non-Concurrent (Adults-All Other)	501.91	469.03	102.00	102.00	102.00
Total CCOC/P ADA Actual	4424.91	4331.86	3750.00	3750.00	3750.00
Total CCOC/P ADA CAP	4193.13	4155.57	4155.57	4155.57	4155.57
Unused or (Excess) CAP	(231.78)	(176.29)	N/A	N/A	N/A

4. ROP CLASS FUNDING RATE

District	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Campbell	934.00	786.00	870.56	870.56	870.56
East Side	934.00	786.00	870.56	870.56	870.56
Los Gatos/Saratoga	934.00	786.00	870.56	870.56	870.56
Milpitas	934.00	786.00	870.56	870.56	870.56
San Jose	934.00	786.00	870.56	870.56	870.56
Santa Clara	934.00	786.00	870.56	870.56	870.56

5. ROP OVERCAP PAYMENT TO DISTRICTS

District	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Campbell	0	0	0	0	0
East Side	0	0	0	0	0
Los Gatos/Saratoga	0	0	0	0	0
Milpitas	0	0	0	0	0
San Jose	0	0	0	0	0
Santa Clara	0	0	0	0	0
Total ROP Over Cap Paid to Districts	0	0	0	0	0

6. EQUALIZATION DISTRIBUTION TO DISTRICTS

District	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Campbell	41,139	133,671	75,216	NA	NA
East Side	(120,947)	(363,398)	(233,428)	NA	NA
Los Gatos/Saratoga	19,922	89,880	96,948	NA	NA
Milpitas	30,557	91,423	81,983	NA	NA
San Jose	4,251	(47,776)	(152,078)	NA	NA
Santa Clara	25,078	96,200	131,359	NA	NA
Total Equalization Paid to Districts	0	0	0	NA	NA

7. TOTAL ROP FUNDING PAID TO DISTRICTS

District	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Campbell	506,271	525,099	508,755	433,539	433,539
East Side	374,073	53,184	384,669	618,097	618,097
Los Gatos/Saratoga	121,728	175,554	192,710	95,762	95,762
Milpitas	58,446	222,686	227,366	145,383	145,383
San Jose	389,059	276,058	206,593	358,671	358,671
Santa Clara	191,330	236,109	286,319	154,960	154,960
Total ROP Funding Paid to Districts	1,640,907	1,488,690	1,806,412	1,806,412	1,806,412

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8. #8290 FEDERAL REVENUES

Object			Actuals	Actuals	Budget	Projected	Projected
Code	Pgm		2007-08	2008-09	2009-10	2010-2011	2011-2012
8287	603	Pass through (Carl Perkins)	15,748	15,496	9,473	15,500	15,500
8290	320	Other Federal Revenue (SFSF-Def. Maint)	0	28,300	0	0	0
8290		Other Federal Revenue (Fire Science Grant)	0	95,305	0	0	0
8290	603	Other Federal Revenue (Carl Perkins Grant)	85,456	94,998	97,793	95,000	95,000
Total Other Federal Revenue			101,204	234,099	107,266	110,500	110,500

9. #8300-8599 OTHER STATE REVENUES

Object			Actuals	Actuals	Budget	Projected	Projected
Code	Pgm		2007-08	2008-09	2009-10	2010-2011	2011-2012
8590	208	Other State Revenues (1x Equipment Grant)	2,832	0	0	0	0
8590	257	Other State Revenues (Prof. Dev. Block Grant)	32,756	27,587	0	0	0
8590	301	Other State Revenues (SB 70 M/School Grant)	48,830	4,084	0	0	0
8590	302	Other State Revenues (SB 70 transp. Grant)	19,705	65,201	0	0	0
8590	303	Other State Revenues (SB 70 Stepping Stones)	0	34,350	32,586	0	0
8590	304/5	Other State Revenues (SB 70 Regional Partnership)	0	17,414	56,789	0	0
8590	304	Other State Revenues (SB 70 Regional Partnership)	0	0	0	0	0
8590	000	Deferred Maintenance	0	0	335,229	335,229	335,229
8590	208	Other State Revenues (1x site/district block grant)	246	0	0	0	0
Total Other State Revenues			104,368	148,636	424,604	335,229	335,229

10. #8600-8799 OTHER LOCAL REVENUES

Object			Actuals	Actuals	Budget	Projected	Projected
Code	Pgm		2007-08	2008-09	2009-10	2010-2011	2011-2012
Sales, Leases, Rentals & Interest							
8634	160	Food Services Sales (Cafeteria)	115,491	163,707	120,000	120,000	120,000
8634	162	Food Services Sales (Vending Machine Sales)	4,042	0	0	0	0
8650	208	Misc. Leases & Rentals	2,550	8,378	2,500	2,500	2,500
8651	801	Misc. Leases & Rentals (Head Start)	13,171	1,097	0	0	0
8660	793	Interest (General Administration)	202,694	140,293	120,000	120,000	120,000
Total Sales, Leases, Rentals & Interest			337,948	313,475	242,500	242,500	242,500
Other Fees & Contracts							
8685	208	Student Enrollment Fees	0	0	30,000	30,000	30,000
8689	208	Other Fees & Contracts (CCOC-Material/Enrollment)	86,723	115,781	200,000	200,000	200,000
8689	208	Other Fees & Contracts (Job Corps Salary Reimb)	0	0	188,000	188,000	188,000
8689	212	Other Fees & Contracts (Evening ADA Program)	143,410	208,020	450,000	450,000	450,000
8689	616	Other Fees & Contracts (Job Corps, Cust Svc)	57,000	57,000	57,000	57,000	57,000
8689	793	Other Fees & Contracts (General Admin)	0	150	0	0	0
Total Other Fees & Contracts			287,133	380,951	925,000	925,000	925,000

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10. #8600-8799 OTHER LOCAL REVENUES (Continued)

Object Code	Pgm		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Other Local Revenues							
8699	208	Other Local Revenues (ROC)	20,920	1,193	5,000	3,000	3,000
8699	259	Other Local Revenues (Tech Prep. Prog.)	0	10,000	0	0	0
8699	320	Other Local Revenues (SFSF Transfer-ROCP Adults)	0	528,640	0	0	0
8699	320	Other Local Revenues (SFSF Transfer-Prof Dev)	0	5,334	0	0	0
8699	728	Other Local Revenues (MIS)	634	0	0	0	0
8699	776	Other Local Revenues (Credentialing)	175	75	100	100	100
8699	785	Other Local Revenues (M&O)	1,978	0	0	0	0
8699	787	Other Local Revenues (1X Transfer-CCOC Revolving)	0	0	264,026	0	0
8699	788	Other Local Revenues (Safety Credit Prog.)	9,163	2,166	2,000	3,000	3,000
8699	793	Other Local Revenues (General Admin)	10,748	30,134	500	500	500
8979	-	Other Financing Sources	5,000	0	0	0	0
Total Other Local Revenues			48,617	577,542	271,626	6,600	6,600
Tuition							
8710	619	Tuition (Job Corps)	103,265	123,500	85,000	85,000	85,000
Total Tuition			103,265	123,500	85,000	85,000	85,000
Transfer of Apportionments From Districts							
8781	800	Lottery Transfer	255,909	278,219	200,426	200,426	196,815
8791	200	Apprentice Allowance	710,545	307,829	574,447	574,447	574,447
8791	204	Handicapped	2,160	1,845	0	0	0
8791	208	ROC/P Revenue Limit, Current Year Base	14,377,657	12,205,997	11,669,906	11,669,906	11,669,906
8791	208	ROC/P Revenue Limit, Current Year Growth	141,194	0	0	0	0
8791	221	Calworks ADA	131,189	0	0	0	0
8791	776	Beginning Teacher Salary (BTS#2)	30,601	32,349	27,522	27,522	25,551
Total Transfers-Current Year			15,649,255	12,826,240	12,472,301	12,472,301	12,466,719
8795	199	Apprentice Allowance-Prior Year	1,218	0	0	0	0
8795	204	Handicapped Allowance-prior year	(151)	(2,160)	0	0	0
8795	208	Excess Property Taxes-prior year	1,162,253	1,242,844	0	0	0
8798	200	ROC/P Growth, prior year adjustment	(263,134)	396	62,690	0	0
8798	208	ROC/P Revenue Limit-Prior Year	6,486	13,120	359,323	0	0
Total Transfers-Prior Year Adjustments			906,672	1,254,200	422,013	0	0
Total Transfers of Apport. From Distrists			16,555,927	14,080,440	12,894,314	12,472,301	12,466,719
Total Other Local Revenues			17,332,889	15,475,908	14,418,440	13,731,401	13,725,819

11. #8910-8929 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
8919	000	Fund 21-Asset Management (3% Mgmt Fee)	10,627	10,820	7,202	7,202	10,820
8919	000	Fund 01-General Fund restricted Lottery	20,736	0	0	0	0
8998		Fund 14-Deferred Maintenance-Flex Transfer	0	0	0	0	0
Total Transfers In			31,363	10,820	7,202	7,202	10,820

12. #7310-7629 TRANSFERS OUT

Object Code	Res	Transfer Destination:	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
7619	0000	Fund 40-Spec. Reserve (Yr End-Capital Outlay)	2,500,000	1,000,000	0	0	0
7612	0000	Fund 17-Spec. Reserve (Legal Reserve)	0	100,000	0	0	0
7615	6350	Fund 14-Deferred Maintenance (Dist. Match)	176,954	176,954	326,844	326,844	326,844
7615	0000	Fund 14-Deferred Maintenance (Sewer Project)	0	633,448	0	0	0
7619	6300	Fund 01-General Fund unrestricted lottery fund	20,736	0	0	0	0
7619	1100	Fund 11-Adult Ed lottery Pass Through	133,052	161,650	142,806	142,806	140,233
Total Transfers Out			2,830,742	2,072,052	469,650	469,650	467,077

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13. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res	Unrestricted General Fund:	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
Ending Fund Balance-Unrestricted GF			3,068,415	3,113,340	2,861,020	2,697,811	2,439,739
<u>Reserved:</u>							
9711	0970	Revolving Cash	20,000	20,000	20,000	20,000	20,000
9713	0000	Prepaid Expenditures	31,667	0	0	0	0
9730	0000	General Reserve for Cash Flow (4%)	684,978	632,982	591,513	573,902	577,618
Total Fund Balance Reserves			736,645	652,982	611,513	593,902	597,618
<u>Legally Restricted:</u>							
9740	Var.	Legally Restricted Balances	5,599	30,371	529,133	252,839	252,839
<u>Designated:</u>							
9710	0000	Economic Uncertainty (6%)	1,027,467	949,472	887,269	860,852	866,426
9780	0970	Contingency for State Deficits	1,000,000	666,569	833,105	990,218	722,856
9780	0970	WASC Self-Study	60,000	0	0	0	0
9780	0584	Program Reserve/Prof. Dev. Block Grant/Other	0	67,277	0	0	0
9780	0970	Reserve for Cosmetology contracts 09/10	0	160,000	0	0	0
9780	0970	On-going salary commitment	160,000	0	0	0	0
9780	9010	SFSF Receivable Reserve	0	533,974	0	0	0
Total Restricted & Designated Balances			2,989,711	3,060,645	2,861,020	2,697,811	2,439,739
Undesignated Fund Balance			78,704	52,695	0	0	0

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14. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
1100-1199 Teacher Salaries					
1110 Teachers-Full Time	2,389,232	2,277,540	2,456,158	2,437,536	2,265,773
1110 Teachers-Full Time (Step/Col)	55,905	53,792	51,332	38,237	24,881
1110 Teachers-Full Time (CCOC Class Expansion)	43,571	0	24,365	0	0
1110 Teachers-Full Time (CCOC Class reduction)	0	0	(94,319)	(210,000)	0
1110 Teachers-Full Time (Salary reduction)	0	0	0	0	0
1130 Teachers-Hourly	467,241	473,082	520,919	348,603	354,688
1130 Teachers-Hourly (Step Increases)	0	0	0	6,085	891
1130 Teachers-Hourly (Summer Class reduction)	0	0	(75,683)	0	0
1130 Teachers-Hourly (Job Corps reduction)	0	0	(96,633)	0	0
1160 Teachers-Substitutes	123,581	143,388	145,000	136,524	136,524
1170 Teachers-Extra Duty Pay	21,703	23,318	20,000	20,000	20,000
Total 1100-1199	3,101,232	2,971,120	2,951,139	2,776,985	2,802,757
1200-1299 Certificated Pupil Support Salaries					
1210 Guidance/Counselor Full Time	63,584	60,803	69,643	72,262	74,881
1210 Guidance/Counselor Full Time (Step/Col)	2,567	2,618	2,619	2,619	2,619
1210 Guidance/Counselor Full Time (Salary Redn)	0	0	0	0	0
Total 1200-1299	66,151	63,421	72,262	74,881	77,500
1300-1399 Certificated Supervisors & Administrators Salaries					
1310 Certificated Administrators-Full Time	493,856	542,871	551,488	456,969	459,895
1310 Certificated Administrators-Full Time (Step/Col)	11,943	7,170	5,852	2,926	2,926
1310 Certificated Administrators-Full Time (fte reduction)	0	0	(100,371)	0	0
1330 Certificated Administrators-Hourly (salary reduction)	0	0	0	0	0
1331 Site/Program Supervisor Salaries	71,480	70,677	76,286	34,792	34,792
1331 Site/Program Supervisor (fte reduction)	0	0	(41,494)	0	0
1331 Cert. Super/Administrators (salary reduction)	0	0	0	0	0
1332 Curriculum Specialist Salaries	3,797	0	0	0	0
1340 Program Coordinators-Full Time	0	0	0	0	0
Total 1300-1399	581,076	620,718	491,761	494,687	497,613
1900-1999 Other Certificated Salaries					
1950 Other Certificated-Tchr on Spcl Assignment	72,692	105,204	72,698	0	0
1950 Other Certificated (fte reduction)	0	0	(72,698)	0	0
1950 Other Certificated-Other Assignment	35,720	0	26,400	0	0
1951 Other Certificated-Stipend	18,268	6,722	2,500	2,500	2,500
1952 Other Certificated-Stipend-Flat Rate	72	0	0	0	0
Total 1900-1999	126,752	111,926	28,900	2,500	2,500
Total 1000-1999	3,875,212	3,767,185	3,544,062	3,349,053	3,380,370

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15. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
2100-2199 Instructional Aides Salaries						
2110	Instructional Aide-Full Time	10,237	29,298	0	0	0
2130	Instructional Aide-Hourly	4,729	4,941	4,999	5,259	5,533
2170	Instructional Aide-Extra Duty	390	912	0	0	0
	Total 2100-2199	15,356	35,151	4,999	5,259	5,533
2200-2299 Classified Support Salaries						
2210	Maintenance/Operations-Full Time	448,839	472,175	454,761	467,186	471,340
2210	Maintenance/Operations-Full Time (Step/Col)	15,000	16,487	12,425	4,154	0
2210	M & O Full Time (Reclassifications)	10,023	0	0	0	0
2210	M & O (Salary Reduction)	0	0	0	0	0
2230	Maintenance/Operations-Hourly	30,742	55,718	59,079	53,329	53,329
2240	Maintenance/Operations-Overtime	6,802	9,767	10,000	10,000	10,000
2260	Maintenance/Operations-Substitutes	51,986	21,890	20,000	20,000	20,000
2270	Maintenance/Operations-Extra Duty	72	1,877	0	0	0
	Total 2200-2299	563,463	577,914	556,265	554,669	554,669
2300-2399 Classified Supervisors & Administrators Salaries						
2310	Classified Administrators-Full Time	538,046	611,895	650,901	658,070	665,239
2310	Classified Administrators-Full Time (Step/Col)	8,415	6,289	7,169	7,169	7,169
2330	Classified Administrators-Hourly	10,050	10,023	14,000	14,000	14,000
2300	Classified Admin (salary reduction)	0	0	0	0	0
	Total 2300-2399	556,511	628,207	672,070	679,239	686,408
2400-2499 Clerical & Office Salaries						
2410	Office Personnel-Full Time	1,369,679	1,328,055	1,497,977	1,350,515	1,359,688
2410	Office Personnel-Full Time (Step/Col)	29,442	27,921	18,754	9,173	7,425
2410	Office Personnel-Full Time (Reclassifications)	6,956	0	(11,442)	0	0
2410	Office Personnel-Full Time (FTE Reductions)	0	0	(154,774)	0	0
2410	Office Personnel-Full Time (Salary reduction)	0	0	0	0	0
2430	Office Personnel-Hourly	11,153	1,461	7,500	7,500	7,500
2440	Office Personnel-Overtime	14,003	6,478	12,000	12,000	12,000
2460	Office Personnel-Substitutes	2,935	1,387	3,000	3,000	3,000
2470	Office Personnel-Extra Duty	7,808	7,682	3,000	3,000	3,000
	Total 2400-2499	1,441,975	1,372,984	1,376,015	1,385,188	1,392,613
2500-2599 Food Services Salaries						
2510	Food Services-Full Time	31,728	33,453	30,058	0	0
2510	Food Services-Full Time	0	0	(30,058)	0	0
2510	Food Services-Full Time (Step/Col)	0	0	0	0	0
2530	Food Services-Hourly	1,883	1,888	0	0	0
2540	Food Services-Overtime	1,607	2,234	0	0	0
2560	Food Services-Substitutes	34	0	0	0	0
2570	Food Services-Extra Duty	0	0	0	0	0
	Total 2400-2499	35,253	37,575	0	0	0
	Total 2000-2999	2,612,558	2,651,831	2,609,349	2,624,355	2,639,223

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16. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code	Budget Year Rates	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012	
3100-3199 STRS Benefits 3100-3199							
3101	STRS-Certificated	8.2500%	291,532	282,891	279,408	229,101	231,227
Total 3100-3199			291,532	282,891	279,408	229,101	231,227
3200-3299 PERS Benefits							
3201	PERS-Certificated	9.7090%	13,938	12,271	11,011	18,201	18,201
3202	PERS-Classified	9.7090%	228,713	236,425	247,454	250,696	252,113
3211	PERS Buyout-Certificated		0	140	0	0	0
3212	PERS Buyout-Classified (CSEA)	7.0000%	134,304	134,190	135,264	133,708	134,247
Total 3200-3299			376,955	383,026	393,729	402,605	404,561
3300-3399 FICA, Medicare Benefits							
3311	FICA-Certificated	6.2000%	10,312	9,108	13,781	13,000	13,000
3312	FICA-Classified	6.2000%	140,218	146,333	154,003	162,710	163,632
3321	Medicare-Certificated	1.4500%	46,549	46,470	48,971	48,561	49,015
3322	Medicare-Classified	1.4500%	35,835	36,719	36,130	38,053	38,269
Total 3300-3399			232,914	238,630	252,885	262,324	263,916
3400-3499 Health & Welfare Benefits							
3401	H & W-Certificated	5.0% incr/yr	493,237	474,355	487,912	512,308	499,103
3402	H & W-Classified	5.0% incr/yr	421,715	428,545	470,545	494,072	505,836
3401	H & W-Certificated Reductions		0	0	0	(36,971)	(38,819)
3400	H & W-Classified Reductions		0	0	0	(12,324)	(12,940)
Total 3400-3499			914,953	902,900	958,457	957,085	953,180
3500-3599 SUI Benefits							
3501	SUI-Certificated	0.3000%	2,096	11,037	10,353	10,047	10,141
3502	SUI-Classified	0.3000%	1,300	7,687	9,025	7,873	7,918
3599	SUI-Local Experience Charge		4,900	3,925	10,000	10,000	10,000
Total 3500-3599			8,295	22,649	29,378	27,920	28,059
3600-3699 Workers Comp Benefits							
3601	Workers Comp-Certificated	1.7106%	57,245	60,835	56,705	57,289	57,825
3602	Workers Comp-Classified	1.7106%	38,044	42,614	42,797	44,892	45,147
Total 3600-3699			95,289	103,449	99,502	102,181	102,971
3700-3799 Retiree Benefits							
3701	Retiree Benefits-Certificated		19,230	10,669	9,470	9,470	9,470
3702	Retiree Benefits-Classified		0	4,467	3,685	3,685	3,685
Total 3700-3799			19,230	15,136	13,155	13,155	13,155
3900-3999 Other Benefits							
3901	SS Alternative-Certificated	3.7500%	3,876	3,930	3,700	3,900	3,900
3902	SS Alternative-Classified	3.7500%	3,033	2,942	2,416	2,416	2,416
Total 3900-3999			6,909	6,872	6,116	6,316	6,316
Total 3000-3999			1,946,076	1,955,553	2,032,630	2,000,688	2,003,385

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17. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
4200-4299 Books & Other Reference Materials						
4100	Approved Textbooks & Core Curr. Materials	11,650	6,117	13,880	15,000	15,000
4200	Books & Other Reference Materials	48,833	47,933	32,120	35,000	35,000
	Total 4200-4299	60,484	54,050	46,000	50,000	50,000
4300-4399 Materials & Supplies						
4300	Materials & Supplies	442,028	463,915	570,242	500,000	500,000
4310	Expenditures on Food (PR Events)	0	15,051	17,709	15,000	15,000
4311	Subscriptions	2,649	1,359	3,000	3,000	3,000
4320	Equipment Repair Supplies	9,208	6,449	8,000	8,000	8,000
4330	Vehicle Repair Supplies	943	1,557	2,000	2,000	2,000
4340	Maintenance Supplies	36,831	54,312	50,000	50,000	50,000
4350	Custodial Supplies	42,587	33,898	45,000	45,000	45,000
4360	Groundskeeping/Landscaping Supplies	43,204	45,285	35,000	35,000	35,000
	Total 4300-4399	577,450	621,826	730,951	658,000	658,000
4400-4499 Non Capitalized Equipment						
4400	Non Capitalized Equipment	97,023	118,210	88,000	88,000	88,000
4410	Non Capitalized Computer Hardware/Software	106,451	44,199	74,654	80,000	80,000
	Total 4400-4499	203,473	162,409	162,654	168,000	168,000
4700-4799 Food (Cafeteria Use Only)						
4700	Food (Cafeteria Use Only)	128,023	166,345	146,000	146,000	146,000
	Total 4400-4499	128,023	166,345	146,000	146,000	146,000
	Total 4000-4999	969,430	1,004,630	1,085,605	1,022,000	1,022,000

18. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
5200-5299 Travel & Conferences						
5200	Travel & Conferences	4,892	17,339	10,232	10,232	10,232
5210	Mileage Reimbursement	9,189	11,768	12,000	12,000	12,000
5220	Staff Development	47,506	21,159	32,500	35,000	35,000
	Total 5200-5299	61,586	50,266	54,732	57,232	57,232
5300-5399 Dues & Memberships						
5300	Dues & Memberships	6,185	6,832	10,000	10,000	10,000
	Total 5300-5399	6,185	6,832	10,000	10,000	10,000
5400-5499 Insurance						
5400	Other Insurance	57,269	59,196	60,000	63,000	66,150
5401	Insurance Claims	0	4,885	4,096	0	0
	Total 5400-5499	57,269	64,081	64,096	63,000	66,150
5500-5599 Operation & Housekeeping Services						
5510	Gas	72,866	65,875	79,632	81,145	82,930
5520	Light & Power	261,675	299,060	292,320	297,874	304,427
5530	Water	27,869	50,139	53,655	54,674	55,877
5570	Waste Disposal	45,713	41,726	57,000	58,083	59,361
5571	Environmental Disposal	4,523	13,742	12,000	12,228	12,497
	Total 5500-5599	412,646	470,542	494,607	504,005	515,093
5600-5699 Rentals, Leases & Repairs						
5600	Rentals, Leases & Repairs	134,881	143,439	150,000	150,000	150,000
5610	General Building Repair	14,092	8,738	16,000	16,000	16,000
5620	Equipment Service Contract	3,204	3,131	5,500	5,500	5,500
5650	Non-Capitalized Site Improvements	10,479	17,581	10,000	10,000	10,000
5655	Non-Capitalized Building Improvements	12,841	6,989	0	0	0
	Total 5600-5699	175,496	179,878	181,500	181,500	181,500

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18. #5000-5999 SERVICES & OPERATING EXPENSES (Continued)

Object Code Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
5800-5899 Professional/Consulting Services & Other Operating Expenses					
5800 210 Contract-ROP: Campbell	506,271	525,099	433,539	433,539	433,539
5800 210 Contract-ROP: East Side	374,073	53,182	618,097	618,097	618,097
5800 210 Contract-ROP: Los Gatos/Saratoga	121,728	175,554	95,762	95,762	95,762
5800 210 Contract-ROP: Milpitas	186,535	222,685	145,383	145,383	145,383
5800 210 Contract-ROP: San Jose	389,059	276,056	358,671	358,671	358,671
5800 210 Contract-ROP: Santa Clara	191,330	236,108	154,960	154,960	154,960
Sub Total:Satellite Program Payments	1,768,996	1,488,684	1,806,412	1,806,412	1,806,412
5800 215 Contract-Job Corps	69,440	76,607	0	0	0
5800 217 Contract-Cosmetology	248,153	148,501	130,500	0	0
5800 199 Contract-Apprentice	606,185	506,631	539,663	487,410	487,410
5800 Contract-Misc.	353,883	149,639	319,543	350,000	350,000
Total Contract Services/Satellite	3,046,657	2,370,062	2,796,118	2,643,822	2,643,822
5801 Capital Project Reserve	0	0	0	0	0
5810 Advertising	19,387	40,882	39,339	40,086	40,968
5815 Printing & Duplicating	56,059	60,490	75,000	77,250	79,568
5820 Legal & Audits	10,647	52,032	50,000	50,950	52,071
5822 Audits	20,930	6,572	21,000	23,000	25,000
5831 TB Testing	74	116	3,600	500	500
5832 Fingerprinting	3,010	3,535	8,500	8,500	8,500
5850 Data Processing	1,886	1,770	2,500	2,500	2,500
5852 Computer Support Contract	11,213	17,260	35,000	38,000	38,000
5854 Financial Systems Contracts (QSS, COE)	60,614	60,800	66,674	71,000	71,000
5855 Attendance System Support Contracts	13,696	10,721	20,520	21,000	21,000
5857 PC/MAC Repair Service	147	0	0	0	0
5858 Internet Contract Support	10,345	18,994	15,000	15,285	15,621
5870 Transportation (CCOC students)	761,537	765,791	754,300	776,929	800,237
Total 5800-5899	4,016,202	3,409,025	3,887,551	3,768,822	3,798,786
5900-5999 Communications					
5900 Communications	24,109	24,908	30,100	30,000	30,000
5910 Postage	29,011	47,678	45,464	47,737	50,124
5920 Cellular Telephone	8,129	7,978	9,000	9,000	9,000
Total 5900-5999	61,249	80,564	84,564	86,737	89,124
Total 5000-5999	4,790,633	4,261,188	4,777,050	4,671,296	4,717,885

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19. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
6100-6199 Sites & Improvement of Sites					
6100 Sites & Improvement of Sites	0	5,250	0	0	0
Total 6500-6599	0	5,250	0	0	0
6200-6299 Buildings & Improvement of Buildings					
6200 Buildings & Improvement of Buildings	0	16,626	0	0	0
6211 Architectural Fees	0	4,811	0	0	0
Total 6500-6599	0	21,437	0	0	0
6400-6499 Equipment					
6400 New Equipment	84,046	69,916	165,000	100,000	100,000
6400 New Equipment (Perkins)	0	0	95,000	95,000	95,000
6410 Equipment-Computer Hardware	0	0	0	0	0
6410 Computer Hardware/Software (Attendance sys)	0	0	0	0	0
Total 6400-6499	84,046	69,916	260,000	195,000	195,000
Total 6000-6999	84,046	96,603	260,000	195,000	195,000

20. #7000-7399 OTHER OUTGO & DIRECT SUPPORT/INDIRECT COSTS

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-2011	Projected 2011-2012
7100-7299, 7400-7499 Other Outgo, Debt Service					
7211 Pass Through Revenue to Districts (Carl Perkins)	15,748	15,496	9,473	15,500	15,500
Total 7100-7299, 7400-7499	15,748	15,496	9,473	15,500	15,500
7300-7399 Direct Support/Indirect Costs					
Total 7300-7399	0	0	0	0	0
Total 7000-7629	15,748	15,496	9,473	15,500	15,500
Total Expenditure Projections	14,293,704	13,752,486	14,318,169	13,877,891	13,973,363