

Metropolitan Education District
MULTI-YEAR PROJECTIONS
2009-10 2nd Interim Report

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
REVENUES:							
Revenue Limit Sources	8010-8099	0	0	0	0	0	0
Federal Revenues	8100-8299	968,321	922,377	874,728	868,181	868,181	868,181
Other State Revenues	8300-8599	629,195	599,542	696,109	641,109	613,609	613,609
Other Local Revenues	8600-8799	10,764,488	8,393,829	8,425,519	5,757,253	5,844,924	5,964,842
TOTAL REVENUES		12,362,004	9,915,748	9,996,356	7,266,543	7,326,714	7,446,632

EXPENDITURES:

Certificated Wages	1000-1999	4,577,099	4,468,475	4,145,245	2,973,783	2,987,226	3,000,669
Classified Wages	2000-2999	2,653,139	2,606,218	2,546,042	1,959,007	1,968,811	1,977,014
Employee Benefits	3000-3999	2,069,125	2,104,129	2,222,010	1,635,185	1,696,385	1,736,636
Books & Supplies	4000-4999	291,420	397,826	265,742	204,510	224,510	224,510
Other Operating Expenses	5000-5999	1,258,155	1,308,736	1,006,496	845,275	837,471	839,816
Capital Outlay	6000-6999	22,313	11,250	0	0	0	0
Other Outgo (including 7400-7499)	7100-7299	0	0	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	(22,154)	(362,129)	(362,129)	(362,129)
TOTAL EXPENDITURES		10,871,252	10,896,634	10,163,381	7,255,631	7,352,273	7,416,517

**EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES BEFORE OTHER**

1,490,752	(980,886)	(167,025)	10,912	(25,559)	30,115
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OTHER FINANCING SOURCES (USES):

Transfers In	8910-8929	133,052	161,650	200,386	0	0	0
Transfers Out	7610-7629	(432,161)	(552,000)	0	0	0	0
Other Sources	8930-8979	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0
Contributions to Restricted Pgms	8980-8999	0	0	0	0	0	0
TOTAL OTHER SOURCES (USES)		(299,109)	(390,350)	200,386	0	0	0

NET INCREASE (DECREASE)

IN FUND BALANCE

1,191,643	(1,371,236)	33,361	10,912	(25,559)	30,115
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FUND BALANCE & RESERVES:

Beginning Fund Balance	9791	1,617,086	2,808,730	1,437,494	1,313,291	1,324,202	1,298,643
Audit Adjustments	9793	0	0	(157,564)	0	0	0
Adjustments for Restatements	9795	0	0	0	0	0	0
Net Beginning Balance	9791	1,617,086	2,808,730	1,279,930	1,313,291	1,324,202	1,298,643
ENDING FUND BALANCE		2,808,730	1,437,494	1,313,291	1,324,202	1,298,643	1,328,758

COMPONENTS OF ENDING FUND BALANCE:

Reserved Amounts:

Revolving Cash, Stores, Prepaids	9711	0	0	0	0	0	0
General Reserve for Cash Flow (4%)	9730	452,137	457,945	406,535	290,225	294,091	296,661

Legally Restricted Balances:

	9740	15,158	0	0	0	0	0
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Designated Amounts:

Economic Uncertainty (6%)	9710	678,204	686,918	609,803	435,338	441,136	444,991
Misc. projects-WASC Self-Study	9780	100,000	0	0	0	0	0
Contingency for State Deficits	9780	800,000	292,631	213,953	515,639	480,416	504,106
Other Designations	9780	712,000	0	83,000	83,000	83,000	83,000

UNDESIGNATED FUND BALANCE		51,231	0	0	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 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
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Cost of Living (COLA) Adjustments

Statutory COLA	4.530%	5.660%	4.250%	-0.380%	1.800%	2.400%
Adult Ed Revenue Limit COLA	4.530%	0.000%	0.000%	-0.380%	1.800%	2.400%
Adult Ed ADA Growth	2.500%	2.500%	0.000%	0.000%	0.000%	0.000%

Adult Education Revenue Limit

Prior Year Adult Ed Revenue Limit per ADA	\$2,530.66	\$2,645.30	\$2,238.45	\$2,138.62	\$2,129.62	\$2,167.62
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$114.64	\$0.00	\$0.00	(\$9.00)	\$38.00	\$52.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,645.30	\$2,645.30	\$2,238.45	\$2,129.62	\$2,167.62	\$2,219.62
State Revenue Limit Reduction	0.000%	-15.380%	-4.460%	0.000%	0.000%	0.000%
State RL Reduction per ADA	\$0.00	(\$406.85)	(\$99.84)	\$0.00	\$0.00	\$0.00
Adjusted Adult Ed Base Revenue Limit	\$2,645.30	\$2,238.45	\$2,138.62	\$2,129.62	\$2,167.62	\$2,219.62

State Revenue Grant

State Revenue Block Grant (SJ & CA)	N/A	\$ 7,124,391	\$ 7,350,297	\$ 4,901,083	\$ 4,988,536	\$ 5,108,208
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Adult Education ADA Cap Calculations

Adult Ed Prior Year Base ADA CAP	3,353.11	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
Adult Ed ADA Growth %	2.500%	2.500%	0.000%	0.000%	0.000%	0.000%
Adult Ed ADA Growth	83.83	85.92	0.00	0.00	0.00	0.00
Adult Ed CAP Reduction %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Calworks ADA Allowed	69.11	0.00	0.00	0.00	0.00	0.00
Adult Ed ADA CAP	3,506.05	3,522.86	3,436.94	2,301.39	2,301.39	2,301.39

Step, Column & Longevity Changes (approximate):

AFT Teachers	0.88%	0.84%	0.57%	1.15%	1.47%	1.45%
CSEA Classified Employees	2.10%	1.20%	1.00%	1.80%	1.80%	1.80%
Management-Certificated	1.89%	2.17%	2.09%	1.59%	0.69%	0.68%
Management-Classified	1.80%	0.81%	0.51%	0.69%	1.01%	0.93%

Salaries & Wages Adjustments

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

Statutory Benefits - Certificated

STRS	8.250%	8.250%	8.250%	8.250%	8.250%	8.250%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.300%	0.300%	0.720%	0.720%	0.720%
Workers Compensation	1.501%	1.649%	1.711%	1.711%	1.711%	1.711%
Totals	11.251%	11.649%	11.711%	12.131%	12.131%	12.131%

Statutory Benefits - Classified

PERS	9.306%	9.428%	9.709%	10.200%	11.600%	11.600%
PERS Buyout (CSEA Only)	7.000%	7.000%	7.000%	7.000%	7.000%	7.000%
FICA	6.200%	6.200%	6.200%	6.200%	6.200%	6.200%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.050%	0.300%	0.300%	0.720%	0.720%	0.720%
Workers Comp	1.501%	1.649%	1.711%	1.711%	1.711%	1.711%
Totals	25.507%	26.027%	26.370%	27.281%	28.681%	28.681%

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1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
** AFT Teacher FTEs are converted from instructional minutes						
AFT Teachers (full time)	74.72	70.00	55.85	35.52	35.52	35.52
AFT Teachers (converted from hourly)						
CSEA Classified Employees	54.00	51.50	46.31	33.04	33.04	33.04
Confidential Employees	1.42	1.42	1.42	1.42	1.42	1.42
Management-Certificated (full time)	6.00	6.00	6.00	5.00	5.00	5.00
Management-Certificated (converted from hourly)		4.69	4.69	2.00	2.00	2.00
Management-Classified	2.60	2.50	2.50	2.19	2.19	2.19
Totals	138.74	136.11	116.77	79.17	79.17	79.17

Other-Miscellaneous

PERS Reduction (Federal Grant wages exempt)	3.714%	3.592%	3.311%	2.820%	1.420%	1.420%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution	\$10,646	\$11,178	\$11,737	\$12,324	\$12,940	\$13,587
Interest Rates: 10-year treasuries	4.10%	3.33%	3.50%	3.90%	4.30%	4.70%
California CPI	3.20%	1.90%	0.80%	2.00%	2.60%	2.90%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
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Adult Ed - San Jose

	Prior Year Base ADA CAP	2,245.26	2,301.39	2,301.39	2,301.39	2,301.39
	Plus: Allowed Growth ADA	56.13	57.53	0.00	0.00	0.00
	Adjusted Base ADA	2,301.39	2,358.93	2,301.39	2,301.39	2,301.39
	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	2,301.39	2,358.93	2,301.39	2,301.39	2,301.39
221	Add: Calworks ADA Allowed	46.48	0.00	0.00	0.00	0.00
	Total San Jose ADA CAP	2,347.87	2,358.93	2,301.39	2,301.39	2,301.39
	Actual San Jose ADA	2,366.69	2,406.64	2,301.39	2,301.39	2,301.39
	Excess ADA or (Deficit)	18.82	47.71	0.00	0.00	0.00

Adult Ed -Campbell

	Prior Year Base ADA CAP	1,107.85	1,135.55	1,135.55	0.00	0.00
	Plus: Allowed Growth ADA	27.70	28.39	0.00	0.00	0.00
	Adjusted Base ADA	1,135.55	1,163.94	1,135.55	0.00	0.00
	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	1,135.55	1,163.94	1,135.55	0.00	0.00
221	Add: Calworks ADA Allowed	22.63	0.00	0.00	0.00	0.00
	Total Campbell ADA CAP	1,158.18	1,163.94	1,135.55	0.00	0.00
	Actual Campbell ADA	1,182.52	1,179.76	1,135.55	0.00	0.00
	Excess ADA or (Deficit)	24.34	15.82	0.00	0.00	0.00

Adult Ed - Combined (San Jose+Campbell)

	Prior Year Base ADA CAP	3,353.11	3,436.94	3,436.94	2,301.39	2,301.39
	Plus: Allowed Growth ADA	83.83	85.92	0.00	0.00	0.00
	Adjusted Base ADA	3,436.94	3,522.86	3,436.94	2,301.39	2,301.39
	Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	3,436.94	3,522.86	3,436.94	2,301.39	2,301.39
221	Add: Calworks ADA Allowed	69.11	0.00	0.00	0.00	0.00
	Total Combined ADA CAP (rounded)	3,506.05	3,522.86	3,436.94	2,301.39	2,301.39
	Actual Total ADA	3,549.21	3,586.40	3,436.94	2,301.39	2,301.39
	Excess ADA or (Deficit)	43.16	63.54	0.00	0.00	0.00

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3. #8290 FEDERAL REVENUE

Object Code	Pgm	Resource	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
8290	284	Fed Revenue (EL Civics)	3926	475,817	398,173	330,029	330,029	330,029
8290	361	Fed Revenue (ESL, ABE)	3911/3925	428,182	429,905	440,836	440,836	440,836
8290	362	Fed Revenue (ASE)	3913	47,358	71,163	79,316	79,316	79,316
8290	603	Fed Revenue (132 Carl Perkins)	3555	15,464	23,136	24,547	18,000	18,000
8290	211	CalPro Professional Development (1x mini grant)		1,500	0	0	0	0
Total Other Federal Revenue				968,321	922,377	874,728	868,181	868,181

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
8590	546	State Revenues (Calworks Admin)	9002	628,862	599,542	613,609	613,609
8590	548	State Revenues (SSC Works)	9002	0	0	82,500	27,500
Total Other State Revenues				629,195	599,542	696,109	641,109

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object Code	Pgm	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
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Sales, Leases, Rentals & Interest

8660	793	Interest (General Administration)		80,181	38,553	25,000	16,750	16,968	17,214
8634	295	Sales of Equipment & Supplies		0	0	2,000	0	0	0
8671	287	Adult Ed Fees (Teacher Credentialing)		71,320	70,560	68,070	68,070	68,070	68,070
Total Sales, Leases, Rentals & Interest				151,501	109,113	95,070	84,820	85,038	85,284

Interagency Services

8676	211	Interagency Svcs (Adult-Prior Yr)		0	0	(2,179)	0	0	0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		6,210,821	4,798,303	4,854,850	4,901,083	4,988,536	5,108,208
8677	211	Interagency Svcs (Mandated Adult-Campbell)		3,063,734	2,326,088	2,417,704	0	0	0
8678	211	Interagency Svcs (Adult-Prior Yr, San Jose)		0	0	106,120	0	0	0
8678	211	Interagency Svcs (Adult-Prior Yr, Campbell)		0	0	51,444	0	0	0
8678	211	Interagency Svcs (PY Calworks Excess-San Jose)		290,672	30,700	9,384	0	0	0
8678	211	Interagency Svcs (PY Calworks Excess-Campbell)		141,489	2,952	12,136	0	0	0
Total Interagency Services				9,706,716	7,158,043	7,449,459	4,901,083	4,988,536	5,108,208

Other Fees & Contracts

8685	211	Student Enrollment Fees		0	0	200,000	150,000	150,000	150,000
8689	211	Class Materials Fees		136,220	127,223	145,000	144,000	144,000	144,000
8689	270	Other Fees & Contracts (GED)		67,878	82,584	64,000	64,000	64,000	64,000
8689	544	Other Contracts (CalWorks STEPS)		304,496	319,720	319,720	319,720	319,720	319,720
8689	628	Other Contracts (Job Corps-Aide)		25,000	25,000	25,000	25,000	25,000	25,000
Total Other Fees & Contracts				533,593	554,527	753,720	702,720	702,720	702,720

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

Object Code	Pgm		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
Other Local Revenues								
8699	263	Other Local Revenues (Health Trust)	0	0	25,000	0	0	0
8699	273	Other Local Revenues (SJ CBET class)	54,667	0	0	0	0	0
8699	286	Other Local Revenues (Credentialling Fees)	12,779	13,250	9,630	9,630	9,630	9,630
8699	561	Other Local Revenues (Moreland School Distr)	15,675	17,640	17,640	0	0	0
8699	728	Other Local Revenues (MIS)	341	0	0	0	0	0
8699	785	Other Local Revenues (M&O)	782	0	0	0	0	0
8699	788	Other Local Revenues (Safety Credit)	187	590	4,000	3,000	3,000	3,000
8699	793	Other Local Revenues (General Fund)	5,237	14,692	1,000	1,000	1,000	1,000
8699	211	Other Local Revenues	0	210,215	0	0	0	0
Total Other Local Revenues			328,617	497,338	57,270	13,630	13,630	13,630
Tuition								
8710	288	Tuition (CIP Program-Fee Based)	12,289	63,794	60,000	45,000	45,000	45,000
8710	402	Ed2go (On-line courses)	0	11,014	10,000	10,000	10,000	10,000
Total Tuition			44,061	74,808	70,000	55,000	55,000	55,000
Total Local Revenues			10,764,488	8,393,829	8,425,519	5,757,253	5,844,924	5,964,842

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
8919	800	Fund 010-General Fund (Lottery from Campbell)	133,052	161,650	117,386	0	0	0
8919	287	Adult Ed Fees (Teacher Credentialing)		0	83,000	0	0	0
Total Transfers In			133,052	161,650	200,386	0	0	0

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
7612		Fund 17-Spec. Reserve (PERS Liability Reserve)	0	302,000	0	0	0	0
7612		Fund 17-Spec. Reserve (Legal Reserve)	0	50,000	0	0	0	0
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	432,161	200,000	0	0	0	0
Total Transfers Out			432,161	552,000	0	0	0	0

8. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
Ending Fund Balance			2,808,730	1,437,494	1,313,291	1,324,202	1,298,643	1,328,758
<u>Reserved:</u>								
9730		General Reserve for Cash Flow (4%)	452,137	457,945	406,535	290,225	294,091	296,661
Total Fund Balance Reserves			452,137	457,945	406,535	290,225	294,091	296,661
<u>Legally Restricted:</u>								
9740		Legally Restricted Balances	15,158	0	0	0	0	0
<u>Designated:</u>								
9710		Economic Uncertainty (6%)	678,204	686,918	609,803	435,338	441,136	444,991
9780		Misc. projects-WASC Self-Study	100,000	0	0	0	0	0
9780		Contingency for State Deficits	800,000	292,631	213,953	515,639	480,416	504,106
9780		Capital Facilities	170,000	0	0	0	0	0
9780		LEA Credentialling Program Start-up	0	0	83,000	83,000	83,000	83,000
9780		Computer upgrade	70,000	0	0	0	0	0
9780		On-going salary commitment	170,000	0	0	0	0	0
9780		PERS Recapture Liability Reserve	302,000	0	0	0	0	0
Total Restricted & Designated Balances			2,757,499	1,437,494	1,313,291	1,324,202	1,298,643	1,328,758
Undesignated Fund Balance			51,231	0	0	0	0	0

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9. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
<u>1100-1199 Teacher Salaries</u>						
1130 Teachers-Hourly	2,624,769	2,601,642	2,812,409	2,360,503	1,457,989	1,479,813
1130 Teachers-Hourly (Step Increases)	25,000	22,000	15,000	27,471	21,824	21,824
1130 Teachers-Hourly (program reduction)	0	0	(200,000)	0	0	0
1130 Teachers-Hourly (Campbell reduction)	0	0	0	(799,899)	0	0
1130 Teachers-Hourly (SS Reduction)	0	0	(266,906)	0	0	0
1130 Teachers-Hourly (Other Hours Reduction)	0	0	0	(130,086)		
1160 Teachers-Substitutes	118,159	119,696	80,800	56,000	56,000	56,000
1170 Teachers-Extra Duty Pay	2,695	4,017	5,300	2,000	2,000	2,000
Total 1100-1199	2,770,623	2,747,355	2,446,603	1,515,989	1,537,813	1,559,637
<u>1200-1299 Guidance & Counseling Salaries</u>						
1230 Guidance/Counselors-Hourly	62,032	54,737	63,051	63,051	38,051	38,051
1230 Guidance/Counselors-Hourly (Campbell Reduction)	0	0	0	(25,000)	0	0
1230 Guidance/Counselors-Hourly (Reductions)	(4,915)	0	0	0	0	0
1260 Guidance/Counselors-Substitutes	1,068	823	3,000	2,000	2,000	2,000
1270 Guidance/Counselors-Extra Duty	0	71	0	0	0	0
Total 1200-1299	58,186	55,631	66,051	40,051	40,051	40,051
<u>1300-1399 Certificated Supervisors & Administrators Salaries</u>						
1310 Certif. Administrators-Full Time	456,125	428,867	548,757	543,029	422,317	425,243
1310 Certif. Administrators-FT (Step/Col)	8,612	9,507	11,704	8,778	2,926	2,926
1310 Certif. Administrators-FT (FTE red.)	0	0	(17,432)	(129,490)	0	0
1330 Certif. Administrators-Hourly	415,783	405,312	447,677	458,984	447,677	436,370
1331 Site/Pgm Supervisor Salaries	437,645	309,609	220,268	220,268	184,767	184,767
1331 Site/Pgm Supervisor Salaries (Reductions)	(50,000)	0	0	0	0	0
1331 Site/Pgm Supervisor Salaries (Campbell Reduction)	0	0	0	(35,501)	0	0
1332 Curriculum Specialist Salaries	349,277	298,467	217,309	217,309	154,799	154,799
1332 Curriculum Specialist Salaries (Salary Reductions)	(27,000)	0	0	0	0	0
1332 Curriculum Specialist Salaries (Campbell Reduction)	0	0	0	(62,510)	0	0
1340 Program Coordinators-Full Time	0	67,294	93,209	93,209	93,209	93,209
Total 1300-1399	1,590,441	1,519,056	1,521,492	1,314,075	1,305,694	1,297,313
<u>1900-1999 Other Certificated Salaries</u>						
1950 Other Certificated-Other Assignment	29,536	49,155	22,168	22,168	22,168	22,168
1951 Other Certificated-Stipend	127,510	96,386	83,931	79,000	79,000	79,000
1952 Other Certificated-Stipend-Flat Rate	804	892	5,000	2,500	2,500	2,500
Total 1900-1999	157,850	146,433	111,099	103,668	103,668	103,668
Total 1000-1999	4,577,099	4,468,475	4,145,245	2,973,783	2,987,226	3,000,669

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
2100-2199 Instructional Aides Salaries						
2110 Instructional Aide-Full Time	351,116	366,600	567,290	375,854	270,645	274,240
2110 Instructional Aide-FT (Step/Col)	19,020	8,685	8,564	4,438	3,595	2,133
2110 Instructional Aide-FT (Hourly Reductions)	(11,390)	0	(200,000)	0	0	0
2110 Instructional Aide (Campbell Reductions)	0	0	0	(109,647)	0	0
2130 Instructional Aide-Hourly	1,865	9,385	3,000	3,500	3,500	3,500
2140 Instructional Aide-Overtime	1,010	1,105	0	0	0	0
2160 Instructional Aide-Substitute	4,926	1,055	2,500	2,500	2,500	2,500
2170 Instructional Aide-Extra Duty	34,250	37,938	24,554	10,000	10,000	10,000
2170 Instructional Aide-Extra Duty (Reductions)	(10,000)	0	0	0	0	0
Total 2100-2199	390,798	424,768	405,908	286,645	290,240	292,373
2200-2299 Classified Support Salaries (M&O)						
2210 Maintenance/Operations-Full Time	160,911	179,278	178,872	183,242	142,173	142,674
2210 M&O Full Time (Step/Col)	7,106	1,966	1,966	1,039	501	501
2210 M&O Full Time (Reclassifications)	3,750	0	2,404	0	0	0
2210 M&O Full Time (Campbell Reduction)	0	0	0	(42,108)	0	0
2230 M&O Hourly	0	108	0	0	0	0
2240 M&O Overtime	772	854	500	400	400	400
2260 M&O Substitutes	0	759	0	0	0	0
Total 2200-2299	172,539	182,965	183,742	142,573	143,074	143,575
2300-2399 Classified Supervisors & Administrators Salaries						
2310 Classified Admin-Full Time	295,917	305,095	312,632	314,241	215,046	217,233
2310 Classified Admin-Full Time (Step/Col)	5,314	2,487	1,609	2,187	2,187	2,048
2310 Classified Admin-Full Time (FTE Reduction)	0	0	0	(101,382)	0	0
2330 Classified Admin-Hourly	26,290	28,277	30,915	30,000	30,000	30,000
Total 2300-2399	327,521	335,859	345,156	245,046	247,233	249,281
2400-2499 Clerical & Office Salaries						
2410 Office Personnel-Full Time	1,627,341	1,498,989	1,527,224	1,486,543	1,198,533	1,202,054
2410 Office Personnel-FT (Step/Col)	21,933	28,452	17,081	6,551	3,521	3,521
2410 Office Personnel-FT (Reclassification)	2,882	0	0	0	0	0
2410 Office Personnel-FT (FTE Reduction)	0	0	(57,762)	(27,633)	0	0
2410 Office Personnel-FT (Campbell Reduction)	0	0	0	(266,928)	0	0
2430 Office Personnel-Hourly	3,007	8,554	14,000	6,000	6,000	6,000
2440 Office Personnel-Overtime	4,489	10,042	1,090	700	700	700
2460 Office Personnel-Substitutes	10,508	29,027	8,000	8,000	8,000	8,000
2470 Office Personnel-Extra Duty	2,768	612	2,000	1,500	1,500	1,500
Total 2400-2499	1,672,929	1,575,676	1,511,633	1,214,733	1,218,254	1,221,775
2900-2999 Other Classified Salaries						
2910 Other Classified-Full Time	78,426	66,927	84,103	85,314	56,010	56,010
2910 Other Classified-FT (Campbell Reduction)	0	0	0	(29,304)	0	0
2930 Other Classified-Hourly	3,144	1,804	3,100	2,500	2,500	2,500
2960 Other Classified-Substitute	313	6,724	2,400	1,800	1,800	1,800
2970 Other Classified-Extra Duty	5,454	5,876	1,000	700	700	700
2980 Other Classified-Community Ed, Hourly	2,016	5,619	9,000	9,000	9,000	9,000
Total 2900-2999	89,353	86,950	99,603	70,010	70,010	70,010
Total 2000-2999	2,653,139	2,606,218	2,546,042	1,959,007	1,968,811	1,977,014

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code	Budget Year Rates	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
3100-3199 STRS Benefits							
3101 STRS-Certificated	8.2500%	307,895	300,071	308,621	246,270	245,513	246,622
3102 STRS-Classified	8.2500%	1,816	779	1,399	2,500	2,500	2,500
Total 3100-3199		309,712	300,850	310,020	248,770	248,013	249,122
3200-3299 PERS Benefits							
3201 PERS-Certificated	9.7090%	18,626	22,475	21,496	18,198	16,002	16,002
3202 PERS-Classified	9.7090%	226,893	218,015	304,278	197,289	225,505	226,457
3212 PERS Buyout-Classified (CSEA)	7.0000%	148,547	140,068	120,756	135,289	135,976	136,550
Total 3200-3299		394,067	380,558	446,530	350,777	377,483	379,009
3300-3399 FICA, Medicare Benefits							
3311 FICA-Certificated	6.2000%	13,492	15,485	28,555	13,701	13,000	13,000
3312 FICA-Classified	6.2000%	140,317	134,380	148,709	121,558	122,066	122,575
3321 Medicare-Certificated	1.4500%	61,459	60,386	60,090	43,120	43,315	43,510
3322 Medicare-Classified	1.4500%	35,591	34,867	56,613	28,406	28,548	28,667
Total 3300-3399		250,859	245,118	293,967	206,785	206,929	207,751
3400-3499 Health & Welfare Benefits							
3401 H & W-Certificated	5.00% incr/yr	515,470	542,138	480,889	504,933	292,083	306,687
3401 H & W-Cert. (Campbell Reduction, Other)			0	0	(226,759)	0	0
3402 H & W-Classified	5.00% incr/yr	476,315	484,142	506,497	531,822	433,280	454,944
3402 H & W-Classified (Campbell Red.)			0	0	(119,174)	0	0
Total 3400-3499		991,785	1,026,280	987,386	690,822	725,363	761,632
3500-3599 SUI Benefits							
3501 SUI-Certificated	0.7200%	2,872	13,000	25,470	21,411	21,508	21,605
3502 SUI-Classified	0.7200%	1,265	7,276	8,858	14,105	14,175	14,235
3599 SUI-Local Experience Charge		0	0	405	0	0	0
Total 3500-3599		4,137	20,276	34,733	35,516	35,683	35,839
3600-3699 Workers Comp Benefits							
3601 Workers Comp-Certificated	1.7106%	66,730	71,565	71,653	50,870	51,099	51,329
3602 Workers Comp-Classified	1.7106%	38,175	41,596	51,604	33,511	33,678	33,819
Total 3600-3699		104,905	113,161	123,257	84,380	84,778	85,148
3700-3799 Retiree Benefits							
3701 Retiree Benefits-Certificated		0	3,867	1,085	1,085	1,085	1,085
3702 Retiree Benefits-Classified		0	467	1,265	0	0	0
Total 3700-3799		0	4,334	2,350	1,085	1,085	1,085
3330-3339 Other Benefits							
3331 SS Alternative-Certificated	3.7500%	9,876	8,050	11,550	11,550	11,550	11,550
3332 SS Alternative-Classified	3.7500%	3,786	5,502	12,217	5,500	5,500	5,500
Total 3900-3999		13,662	13,552	23,767	17,050	17,050	17,050
Total 3000-3999		2,069,125	2,104,129	2,222,010	1,635,185	1,696,385	1,736,636

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12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
4200-4299 Books & Other Reference Materials						
4200 Books & Other Reference Materials	64,827	82,360	20,816	20,000	40,000	40,000
Total 4200-4299	64,827	82,360	20,816	20,000	40,000	40,000
4300-4399 Materials & Supplies						
4300 Materials & Supplies	149,832	152,477	151,166	120,000	120,000	120,000
4310 Expenditures on Food	0	6,515	2,700	1,000	1,000	1,000
4311 Subscriptions	0	222	310	310	310	310
4320 Equipment Repair Supplies	435	238	200	200	200	200
4330 Vehicle Repair Supplies	76	460	400	400	400	400
4340 Maintenance Supplies	15,545	24,306	25,000	20,000	20,000	20,000
4350 Custodial Supplies	15,260	17,493	20,000	12,000	12,000	12,000
4360 Groundskeeping Supplies	42	193	600	600	600	600
Total 4300-4399	181,190	201,904	200,376	154,510	154,510	154,510
4400-4499 Non Capitalized Equipment						
4400 Non Capitalized Equipment-New	8,266	9,734	12,000	0	0	0
4401 Non Capitalized Equipment-Replacement	0	0	0	10,000	10,000	10,000
4410 Non Capitalized Computer Hardware/Software	37,137	103,828	32,550	20,000	20,000	20,000
Total 4400-4499	45,404	113,562	44,550	30,000	30,000	30,000
Total 4000-4999	291,420	397,826	265,742	204,510	224,510	224,510

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
5200-5299 Travel & Conferences						
5200 Travel & Conferences	6,533	2,577	3,750	3,750	3,750	3,750
5210 Mileage Reimbursement	12,197	13,793	14,193	12,000	12,000	12,000
5220 Staff Development	4,325	2,984	3,600	3,000	3,000	3,000
Total 5200-5299	23,054	19,354	21,543	18,750	18,750	18,750
5300-5399 Dues & Memberships						
5300 Dues & Memberships	1,833	2,702	7,882	2,600	2,600	2,600
Total 5300-5399	1,833	2,702	7,882	2,600	2,600	2,600
5400-5499 Insurance						
5400 Other Insurance	30,837	31,883	31,000	31,000	31,000	31,000
Total 5400-5499	30,837	31,883	31,000	31,000	31,000	31,000
5500-5599 Operation & Housekeeping Services						
5510 Gas	1,687	954	2,500	2,550	2,616	2,684
5520 Light & Power	54,436	60,966	64,512	43,770	44,908	46,076
5530 Water	3,622	6,048	7,685	7,839	8,043	8,252
5570 Waste Disposal	8,541	6,347	7,000	3,108	3,189	3,272
5571 Environmental Disposal	2,044	2,388	6,020	2,550	2,601	2,669
Total 5500-5599	70,330	76,703	87,717	59,817	61,357	62,953

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

Object Code		Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
5600-5699 Rentals, Leases & Repairs							
5600	Rentals, Leases & Repairs	101,903	105,653	131,907	128,800	128,800	128,800
5610	General Building Repair	4,372	1,932	5,000	5,000	5,000	5,000
5620	Equipment Service Contract	890	1,363	1,500	1,500	1,500	1,500
5650	Non-Capitalized Site Improvements	1,862	534	2,000	2,040	2,093	2,154
5680	Use of Facilities (Facilities rentals)	286,825	164,572	184,000	180,000	180,000	180,000
5680	Use of Facilities (Facilities rentals- DX only)	0	95,000	95,000	0	0	0
	Total 5600-5699	395,852	369,054	419,407	317,340	317,393	317,454
5800-5899 Professional/Consulting Services & Other Operating Expenses							
5800	Professional Consulting Services & Oper Exp.	238,427	258,828	140,280	172,000	172,000	172,000
5800	Ed2Go Cost	0	0	0	15,000	15,000	15,000
5800	Contract-Cosmetology	231,761	297,674	0	0	0	0
5810	Advertising	10,128	11,181	13,200	10,000	10,000	10,000
5815	Printing & Duplicating	69,366	77,389	78,800	55,000	55,000	55,000
5820	Legal	11,951	17,282	20,000	20,000	10,000	10,000
5822	Audits	11,270	3,538	10,000	10,000	10,000	10,000
5831	TB Testing	29	46	100	100	100	100
5832	Fingerprinting	1,621	1,904	3,000	1,500	1,500	1,500
5850	Data Processing	1,016	953	1,300	1,264	1,264	1,264
5852	Computer Support Contract	5,436	12,064	33,929	20,020	20,020	20,020
5854	Financial Systems Contracts	32,638	32,739	33,000	33,000	33,000	33,000
5855	Attendance System Support Contract	9,184	16,370	18,000	12,000	12,000	12,000
5858	Internet Contract Support	7,703	11,029	12,000	12,000	12,000	12,000
5870	Transportation	30,362	507	0	1,000	1,000	1,000
	Total 5800-5899	660,891	741,504	363,609	362,884	352,884	352,884
5900-5999 Communications							
5900	Communications	30,462	30,889	29,700	23,172	23,774	24,464
5905	e-Rate Credit	0	0	(5,588)	(5,588)	(5,588)	(5,588)
5910	Postage	40,890	31,997	45,926	30,000	30,000	30,000
5920	Cellular Telephone	4,006	4,650	5,300	5,300	5,300	5,300
	Total 5900-5999	75,358	67,536	75,338	52,884	53,486	54,176
	Total 5000-5999	1,258,155	1,308,736	1,006,496	845,275	837,471	839,816

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
6100-6199 Sites & Improvement of Sites						
6100 Sites & Improvement of Sites	0	11,250	0	0	0	0
Total 6500-6599	0	11,250	0	0	0	0
6200-6299 Buildings & Improvement of Buildings						
6200 Buildings & Improvement of Buildings	0	0	0	0	0	0
Total 6500-6599	0	0	0	0	0	0
6400-6499 Equipment						
6400 New Equipment	0	0	0	0	0	0
6410 Equipment-Computer Hardware	22,313	0	0	0	0	0
6410 Computer Hardware/Software (Attendance sys)	0	0	0	0	0	0
Total 6400-6499	22,313	0	0	0	0	0
Total 6000-6999	22,313	11,250	0	0	0	0

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

Object Code	Actuals 2007-08	Actuals 2008-09	Budget 2009-10	Projected 2010-11	Projected 2011-12	Projected 2012-13
7100-7299, 7400-7499 Other Outgo, Debt Service						
7223 Transfers Apportionments (ROP)	0	0	0	0	0	0
7299 All Other Transfers Out	0	0	0	0	0	0
7438 Other Debt Service-Interest	0	0	0	0	0	0
7439 Other Debt Service-Principal (Telephony system)	0	0	0	0	0	0
Total 7100-7299, 7400-7499	0	0	0	0	0	0
7300-7399 Direct Support/Indirect Costs						
7310 Interprogram Indirect Support	0	0	0	0	0	0
7350 Interfund Indirect Support	0	0	(22,154)	(362,129)	(362,129)	(362,129)
Total 7300-7399	0	0	(22,154)	(362,129)	(362,129)	(362,129)
Total Expenditure Projections	10,871,252	10,896,634	10,163,381	7,255,631	7,352,273	7,416,517