Metropolitan Education District

MULTI-YEAR PROJECTIONS

2009-10 Unaudited Actuals

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 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	900,441	1,062,459	1,062,459	1,062,459
Other State Revenues	8300-8599	629,195	599,542	693,855	641,109	613,609	613,609
Other Local Revenues	8600-8799	10,764,488	8,393,829	9,905,064	6,128,503	6,222,990	6,357,741
TOTAL REVENUES		**12,362,004**	**9,915,748**	**11,499,360**	**7,832,071**	**7,899,058**	**8,033,809**
EXPENDITURES:							
Certificated Wages	1000-1999	4,577,099	4,468,475	3,899,397	3,244,413	3,242,819	3,291,613
Classified Wages	2000-2999	2,653,139	2,606,218	2,390,704	2,004,693	2,009,652	2,015,055
Employee Benefits	3000-3999	2,069,125	2,104,129	1,967,666	1,681,188	1,730,198	1,802,460
Books & Supplies	4000-4999	291,420	397,826	266,062	506,532	386,321	392,885
Other Operating Expenses	5000-5999	1,258,155	1,308,736	872,652	867,516	881,260	896,365
Capital Outlay	6000-6999	22,313	11,250	0	80,000	80,000	80,000
Other Outgo (including 7400-7499)	7100-7299	0	0	0	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0	(362,129)	(362,129)	(362,129)
TOTAL EXPENDITURES		**10,871,252**	**10,896,634**	**9,396,481**	**8,022,213**	**7,968,121**	**8,116,249**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		**1,490,752**	**(980,886)**	**2,102,879**	**(190,142)**	**(69,063)**	**(82,440)**
OTHER FINANCING SOURCES (USES):							
Transfers In	8910-8929	133,052	161,650	197,946	0	0	0
Transfers Out	7610-7629	(432,161)	(552,000)	(55,141)	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)**	**142,805**	**0**	**0**	**0**
NET INCREASE (DECREASE) IN FUND BALANCE		**1,191,643**	**(1,371,236)**	**2,245,684**	**(190,142)**	**(69,063)**	**(82,440)**
FUND BALANCE & RESERVES:							
Beginning Fund Balance	9791	1,617,086	2,808,730	1,437,494	2,360,751	2,170,608	2,101,546
Audit Adjustments	9793	0	0	(157,564)	0	0	0
Other Restatements (Campbell UHSD)	9795	0	0	(1,164,863)	0	0	0
Net Beginning Balance	9791	1,617,086	2,808,730	115,067	2,360,751	2,170,608	2,101,546
ENDING FUND BALANCE		**2,808,730**	**1,437,494**	**2,360,751**	**2,170,608**	**2,101,546**	**2,019,106**
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	378,065	320,889	318,725	324,650
Legally Restricted Balances:	9740	15,158	0	0	0	0	0
Designated Amounts:							
Economic Uncertainty (6%)	9710	678,204	686,918	567,097	481,333	478,087	486,975
Misc. projects-WASC Self-Study	9780	100,000	0	0	0	0	0
Contingency for State Deficits	9780	800,000	292,631	694,589	647,386	583,734	486,481
Other Designations	9780	712,000	0	721,000	721,000	721,000	721,000
UNDESIGNATED FUND BALANCE		**51,231**	**0**	**0**	**0**	**0**	**0**

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ADULT EDUCATION FUND 110

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	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
Cost of Living (COLA) Adjustments						
Statutory COLA	4.530%	5.660%	4.250%	-0.390%	2.100%	2.400%
Adult Ed Revenue Limit COLA	4.530%	0.000%	-4.460%	-0.380%	2.100%	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	$2,349.16	$2,280.92	$2,265.08	$2,305.85
Revenue Limit Equalization	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Revenue Limit COLA/Growth Increase	$114.64	($296.14)	($68.24)	($15.84)	$40.77	$55.34
Adjusted Adult Ed Revenue Limit/ADA	$2,645.30	$2,349.16	$2,280.92	$2,265.08	$2,305.85	$2,361.19
State Revenue Limit Reduction	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
State RL Reduction per ADA	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Adjusted Adult Ed Base Revenue Limit	**$2,645.30**	**$2,349.16**	**$2,280.92**	**$2,265.08**	**$2,305.85**	**$2,361.19**
State Revenue Grant						
State Revenue Block Grant (SJ & CA)	**N/A**	**$ 8,073,925**	**$ 7,839,378**	**$ 5,212,832**	**$ 5,306,660**	**$ 5,434,019**
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	0.00	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**	**3,436.94**	**3,436.94**	**2,301.39**	**2,301.39**	**2,301.39**
Step, Column & Longevity Changes (approximate):						
AFT Teachers	0.88%	0.84%	0.58%	1.10%	1.26%	1.22%
CSEA Classified Employees	2.10%	1.20%	1.00%	1.80%	1.80%	1.80%
Management-Certificated	1.89%	2.17%	2.65%	2.05%	1.32%	0.00%
Management-Classified	1.80%	0.81%	0.55%	1.20%	1.17%	1.16%
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%	1.548%	1.548%	1.548%
Totals	**11.251%**	**11.649%**	**11.711%**	**11.968%**	**11.968%**	**11.968%**
Statutory Benefits - Classified						
PERS	9.306%	9.428%	9.709%	10.707%	11.600%	13.020%
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%	1.548%	1.548%	1.548%
Totals	**25.507%**	**26.027%**	**26.370%**	**27.625%**	**28.518%**	**29.938%**

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1. PROJECTION ASSUMPTIONS - Continued

		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 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	39.94	39.94	39.94
	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**	**86.07**	**86.07**	**86.07**
Other-Miscellaneous							
	PERS Reduction (Federal Grant wages exempt)	3.714%	3.592%	3.311%	2.313%	1.420%	0.000%
	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	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
Adult Ed - San Jose							
	Prior Year Base ADA CAP	2,245.26	2,301.39	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	0.00
	Adjusted Base ADA	2,301.39	2,358.93	2,301.39	2,301.39	2,301.39	2,301.39
	Factor for Calculating CAP Reduction	0.00	0.00	0.00	0.00	0.00	0.00
	Reduction in ADA CAP	0.00	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**	**2,301.39**
221	Add: Calworks ADA Allowed	46.48	0.00	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**	**2,301.39**
	Actual San Jose ADA	**2,366.69**	**2,406.64**	**2,301.39**	**2,301.39**	**2,301.39**	**2,301.39**
	Excess ADA or (Deficit)	**18.82**	**47.71**	**0.00**	**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	0.00
	Plus: Allowed Growth ADA	27.70	28.39	0.00	0.00	0.00	0.00
	Adjusted Base ADA	1,135.55	1,163.94	1,135.55	0.00	0.00	0.00
	Factor for Calculating CAP Reduction	0.00	0.00	0.00	0.00	0.00	0.00
	Reduction in ADA CAP	0.00	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**	**0.00**
221	Add: Calworks ADA Allowed	22.63	0.00	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**	**0.00**
	Actual Campbell ADA	**1,182.52**	**1,179.76**	**1,135.55**	**0.00**	**0.00**	**0.00**
	Excess ADA or (Deficit)	**24.34**	**15.82**	**0.00**	**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	2,301.39
	Plus: Allowed Growth ADA	83.83	0.00	0.00	0.00	0.00	0.00
	Adjusted Base ADA	3,436.94	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
	Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	3,436.94	3,436.94	3,436.94	2,301.39	2,301.39	2,301.39
221	Add: Calworks ADA Allowed	69.11	0.00	0.00	0.00	0.00	0.00
	Total Combined ADA CAP (rounded)	**3,506.05**	**3,436.94**	**3,436.94**	**2,301.39**	**2,301.39**	**2,301.39**
	Actual Total ADA	**3,549.21**	**3,586.40**	**3,436.94**	**2,301.39**	**2,301.39**	**2,301.39**
	Excess ADA or (Deficit)	**43.16**	**149.46**	**0.00**	**0.00**	**0.00**	**0.00**

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3. #8290 FEDERAL REVENUE

Object Code	Pgm		Resource	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
8290	284	Fed Revenue (EL Civics)	3926	475,817	398,173	337,429	422,942	422,942	422,942
8290	361	Fed Revenue (ESL, ABE)	3911/3925	428,182	429,905	459,490	555,838	555,838	555,838
8290	362	Fed Revenue (ASE)	3913	47,358	71,163	79,316	65,679	65,679	65,679
8290	603	Fed Revenue (132 Carl Perkins)	3555	15,464	23,136	24,206	18,000	18,000	18,000
8290	211	CalPro Professional Development (1x mini grant)		1,500	0	0	0	0	0
		Total Other Federal Revenue		**968,321**	**922,377**	**900,441**	**1,062,459**	**1,062,459**	**1,062,459**

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object Code	Pgm			Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
8590	546	State Revenues (Calworks Admin)	9002	628,862	599,542	613,609	613,609	613,609	613,609
8590	548	State Revenues (SSC Works)	9002	0	0	80,246	27,500	0	0
		Total Other State Revenues		**629,195**	**599,542**	**693,855**	**641,109**	**613,609**	**613,609**

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object Code	Pgm		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
<u>Sales, Leases, Rentals & Interest</u>								
8660	793	Interest (General Administration)	80,181	38,553	4,102	6,700	6,787	6,885
8631	295	Sales of Equipment & Supplies	0	0	2,000	0	0	0
8671	287	Adult Ed Fees (Teacher Credentialing)	71,320	70,560	64,545	69,840	71,865	73,949
		Total Sales, Leases, Rentals & Interest	**151,501**	**109,113**	**70,647**	**76,540**	**78,652**	**80,834**
<u>Interagency Services</u>								
8676	211	Interagency Svcs (Adult-Prior Yr)	0	0	157,564	0	0	0
8677	211	Interagency Svcs (Mandated Adult-San Jose)	6,210,821	4,798,303	5,233,142	5,213,355	5,322,836	5,450,584
8677	211	Interagency Svcs (Mandated Adult-Campbell)	3,063,734	2,326,088	2,605,953	0	0	0
8678	211	Interagency Svcs (Adult-Prior Yr, San Jose)	0	0	288,839	0	0	0
8678	211	Interagency Svcs (Adult-Prior Yr, Campbell)	0	0	660,399	0	0	0
8678	211	Interagency Svcs (PY Calworks Excess-San Jose)	290,672	30,700	(702)	0	0	0
8678	211	Interagency Svcs (PY Calworks Excess-Campbell)	141,489	2,952	(505)	0	0	0
		Total Interagency Services	**9,706,716**	**7,158,043**	**8,944,690**	**5,213,355**	**5,322,836**	**5,450,584**
<u>Other Fees & Contracts</u>								
8685	211	Student Enrollment Fees	0	0	130,594	162,000	166,212	171,032
8689	211	Class Materials Fees	136,220	127,223	174,338	139,700	143,332	143,332
8689	270	Other Fees & Contracts (GED)	67,878	82,584	65,731	74,000	74,000	74,000
8689	544	Other Contracts (CalWorks STEPS)	304,496	319,720	319,720	319,720	319,720	319,720
8689	627	Job Corps-Summer School	0	0	0	7,442	7,442	7,442
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**	**715,383**	**727,862**	**735,706**	**740,526**
<u>Other Local Revenues</u>								
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	285	Other Local Revenues (CTE Teacher Proejct)	0	0	24,950	24,950	0	0
8699	286	Other Local Revenues (Credentialling Fees)	12,779	13,250	9,510	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	3,661	3,000	3,000	3,000
8699	793	Other Local Revenues (General Fund)	5,237	14,692	512	1,000	1,000	1,000
8699	211	Other Local Revenues	0	210,215	4,514	1,000	1,000	1,000
		Total Other Local Revenues	**328,617**	**497,338**	**85,787**	**39,580**	**14,630**	**14,630**

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

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Object Code	Pgm		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
8710	288	Tuition (CIP Program-Fee Based)	12,289	63,794	72,989	45,000	45,000	45,000
8710	402	Ed2go (On-line courses)	0	11,014	15,568	26,166	26,166	26,166
		Total Tuition	**44,061**	**74,808**	**88,557**	**71,166**	**71,166**	**71,166**
		Total Local Revenues	**10,764,488**	**8,393,829**	**9,905,064**	**6,128,503**	**6,222,990**	**6,357,741**

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
8919	800	Fund 010-General Fund (Lottery from Campbell)	133,052	161,650	114,946	0	0	0
8919	287	Adult Ed Fees (Teacher Credentialing)	0	0	83,000	0	0	0
		Total Transfers In	**133,052**	**161,650**	**197,946**	**0**	**0**	**0**

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 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	55,141	0	0	0
		Total Transfers Out	**432,161**	**552,000**	**55,141**	**0**	**0**	**0**

8. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
		Ending Fund Balance	**2,808,730**	**1,437,494**	**2,360,751**	**2,170,608**	**2,101,546**	**2,019,106**
		Reserved:						
9730		General Reserve for Cash Flow (4%)	452,137	457,945	378,065	320,889	318,725	324,650
		Total Fund Balance Reserves	452,137	457,945	378,065	320,889	318,725	324,650
		Legally Restricted:						
9740		Legally Restricted Balances	15,158	0	0	0	0	0
		Designated:						
9710		Economic Uncertainty (6%)	678,204	686,918	567,097	481,333	478,087	486,975
9780		Misc. projects-WASC Self-Study	100,000	0	0	0	0	0
9780		Contingency for State Deficits	800,000	292,631	694,589	647,386	583,734	486,481
9780		Workforce for ESL/ABE Classrooms	0	0	100,000	100,000	100,000	100,000
9780		Site Safety improvement: SJ & Erikson	170,000	0	100,000	100,000	100,000	100,000
9780		Computer upgrade	70,000	0	0	0	0	0
9780		New Program Development	0	0	250,000	250,000	250,000	250,000
9780		Online Classes for High Schools & GED	0	0	50,000	50,000	50,000	50,000
9780		Professional Development Reserve	0	0	100,000	100,000	100,000	100,000
9780		Equipment, Instr. Materials Reserve	0	0	121,000	121,000	121,000	121,000
9780		Preliminary Amont Due to Campbell	0	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**	**2,360,751**	**2,170,608**	**2,101,546**	**2,019,106**
		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	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
1100-1199 Teacher Salaries							
1130	Teachers-Hourly	2,624,769	2,601,642	2,541,711	2,480,764	1,708,133	1,768,234
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	(838,379)	0	0
1130	Teachers-Hourly (Summer School)	0	0	(266,906)	38,277	38,277	38,277
1160	Teachers-Substitutes	118,159	119,696	92,221	60,000	60,000	60,000
1170	Teachers-Extra Duty Pay	2,695	4,017	1,015	2,000	2,000	2,000
	Total 1100-1199	**2,770,623**	**2,747,355**	**2,183,041**	**1,770,133**	**1,830,234**	**1,890,335**
1200-1299 Guidance & Counseling Salaries							
1230	Guidance/Counselors-Hourly	62,032	54,737	53,331	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	2,424	2,000	2,000	2,000
1270	Guidance/Counselors-Extra Duty	0	71	0	0	0	0
	Total 1200-1299	**58,186**	**55,631**	**55,755**	**40,051**	**40,051**	**40,051**
1300-1399 Certificated Supervisors & Administrators Salaries							
1310	Certif. Administrators-Full Time	456,125	428,867	429,793	429,091	438,076	443,928
1310	Certif. Administrators-FT (Step/Col)	8,612	9,507	11,704	8,985	5,852	0
1310	Certif. Administrators-FT (FTE red.)	0	0	(17,432)	0	0	0
1330	Certif. Administrators-Hourly	415,783	405,312	506,478	537,302	525,995	514,688
1331	Site/Pgm Supervisor Salaries	437,645	309,609	258,451	257,264	134,180	134,180
1331	Site/Pgm Supervisor Salaries (Reductions)	(50,000)	0	0	(87,689)	0	0
1331	Site/Pgm Supervisor Salaries (Campbell Reduction)	0	0	0	(35,395)	0	0
1332	Curriculum Specialist Salaries	349,277	298,467	247,057	230,714	144,764	144,764
1332	Curriculum Specialist Salaries (Salary Reductions)	(27,000)	0	0	0	0	0
1332	Curriculum Specialist Salaries (Campbell Reduction)	0	0	0	(85,950)	0	0
1340	Program Coordinators-Full Time (Campbell Reduction)	0	0	0	(83,826)	0	0
1340	Program Coordinators-Full Time	0	67,294	83,826	83,826	0	0
	Total 1300-1399	**1,590,441**	**1,519,056**	**1,519,877**	**1,254,321**	**1,248,866**	**1,237,559**
1900-1999 Other Certificated Salaries							
1950	Other Certificated-Other Assignment	29,536	49,155	36,030	42,168	42,168	42,168
1951	Other Certificated-Stipend	127,510	96,386	103,438	79,000	79,000	79,000
1952	Other Certificated-Stipend-Flat Rate	804	892	1,256	58,739	2,500	2,500
	Total 1900-1999	**157,850**	**146,433**	**140,724**	**179,907**	**123,668**	**123,668**
	Total 1000-1999	**4,577,099**	**4,468,475**	**3,899,397**	**3,244,413**	**3,242,819**	**3,291,613**

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10. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
2100-2199 Instructional Aides Salaries							
2110	Instructional Aide-Full Time	351,116	366,600	478,929	349,354	235,445	237,159
2110	Instructional Aide-FT (Step/Col)	19,020	8,685	8,564	1,920	1,714	288
2110	Instructional Aide-FT (Hourly Reductions)	(11,390)	0	(200,000)	0	0	0
2110	Instructional Aide (Campbell Reductions)	0	0	0	(115,829)	0	0
2130	Instructional Aide-Hourly	1,865	9,385	3,526	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	2,673	6,000	2,500	2,500
2170	Instructional Aide-Extra Duty	34,250	37,938	15,130	15,000	15,000	15,000
2170	Instructional Aide-Extra Duty (Reductions)	(10,000)	0	0	0	0	0
	Total 2100-2199	**390,798**	**424,768**	**308,822**	**259,945**	**258,159**	**258,447**
2200-2299 Classified Support Salaries (M&O)							
2210	Maintenance/Operations-Full Time	160,911	179,278	185,990	209,540	139,167	139,705
2210	M&O Full Time (Step/Col)	7,106	1,966	1,966	1,039	538	0
2210	M&O Full Time (Reclassifications)	3,750	0	2,404	0	0	0
2210	M&O Full Time (Campbell Reduction)	0	0	0	(71,412)	0	0
2230	M&O Hourly	0	108	0	0	0	0
2240	M&O Overtime	772	854	121	400	400	400
2260	M&O Substitutes	0	759	0	0	0	0
	Total 2200-2299	**172,539**	**182,965**	**190,481**	**139,567**	**140,105**	**140,105**
2300-2399 Classified Supervisors & Administrators Salaries							
2310	Classified Admin-Full Time	295,917	305,095	276,508	355,876	258,803	261,875
2310	Classified Admin-Full Time (Step/Col)	5,314	2,487	1,609	4,309	3,072	3,072
2310	Classified Admin-Full Time (FTE Reduction)	0	0	0	(101,382)	0	0
2330	Classified Admin-Hourly	26,290	28,277	28,556	30,000	30,000	30,000
	Total 2300-2399	**327,521**	**335,859**	**306,673**	**288,803**	**291,875**	**294,947**
2400-2499 Clerical & Office Salaries							
2410	Office Personnel-Full Time	1,627,341	1,498,989	1,482,838	1,470,900	1,228,168	1,230,895
2410	Office Personnel-FT (Step/Col)	21,933	28,452	17,081	6,551	2,727	1,611
2410	Office Personnel-FT (Reclassification)	2,882	0	0	0	0	0
2410	Office Personnel-FT (FTE Reduction)	0	0	(57,762)	17,645	0	0
2410	Office Personnel-FT (Campbell Reduction)	0	0	0	(266,928)	0	0
2430	Office Personnel-Hourly	3,007	8,554	17,892	8,000	8,000	8,000
2440	Office Personnel-Overtime	4,489	10,042	7,785	700	700	700
2460	Office Personnel-Substitutes	10,508	29,027	11,469	8,000	8,000	8,000
2470	Office Personnel-Extra Duty	2,768	612	1,649	1,500	1,500	1,500
	Total 2400-2499	**1,672,929**	**1,575,676**	**1,480,952**	**1,246,368**	**1,249,095**	**1,250,706**
2900-2999 Other Classified Salaries							
2910	Other Classified-Full Time	78,426	66,927	90,381	85,314	56,010	56,418
2910	Other Classified-Full Time (Step/Col)	0	0	0	0	408	432
2910	Other Classified-FT (Campbell Reduction)	0	0	0	(29,304)	0	0
2930	Other Classified-Hourly	3,144	1,804	2,230	2,500	2,500	2,500
2960	Other Classified-Substitute	313	6,724	1,555	1,800	1,800	1,800
2970	Other Classified-Extra Duty	5,454	5,876	478	700	700	700
2980	Other Classified-Community Ed, Hourly	2,016	5,619	9,132	9,000	9,000	9,000
	Total 2900-2999	**89,353**	**86,950**	**103,776**	**70,010**	**70,418**	**70,850**
	Total 2000-2999	**2,653,139**	**2,606,218**	**2,390,704**	**2,004,693**	**2,009,652**	**2,015,055**

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11. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code		Budget Year Rates	Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
3100-3199 STRS Benefits								
3101	STRS-Certificated	8.2500%	307,895	300,071	267,855	268,597	266,600	270,625
3102	STRS-Classified	8.2500%	1,816	779	0	2,500	2,500	2,500
	Total 3100-3199		**309,712**	**300,850**	**267,855**	**271,097**	**269,100**	**273,125**
3200-3299 PERS Benefits								
3201	PERS-Certificated	10.7070%	18,626	22,475	20,314	18,198	16,002	16,002
3202	PERS-Classified	10.7070%	226,893	218,015	211,180	214,642	233,120	262,360
3212	PERS Buyout-Classified (CSEA)	7.0000%	148,547	140,068	130,549	137,893	138,485	138,863
	Total 3200-3299		**394,067**	**380,558**	**362,043**	**370,733**	**387,607**	**417,225**
3300-3399 FICA, Medicare Benefits								
3311	FICA-Certificated	6.2000%	13,492	15,485	14,447	13,701	13,000	13,000
3312	FICA-Classified	6.2000%	140,317	134,380	125,428	124,391	124,598	124,933
3321	Medicare-Certificated	1.4500%	61,459	60,386	52,046	47,044	47,021	47,728
3322	Medicare-Classified	1.4500%	35,591	34,867	31,874	29,068	29,140	29,218
	Total 3300-3399		**250,859**	**245,118**	**223,795**	**214,204**	**213,759**	**214,879**
3400-3499 Health & Welfare Benefits								
3401	H & W-Certificated	5.00% incr/yr	515,470	542,138	532,267	524,084	312,192	327,801
3401	H & W-Cert. (Campbell Reduction,Other)		0	0	0	(226,759)	0	0
3402	H & W-Classified	5.00% incr/yr	476,315	484,142	438,864	503,589	403,636	423,818
3402	H & W-Classified (Campbell Red.)		0	0	0	(119,174)	0	0
	Total 3400-3499		**991,785**	**1,026,280**	**971,131**	**681,740**	**715,828**	**751,619**
3500-3599 SUI Benefits								
3501	SUI-Certificated	0.7200%	2,872	13,000	11,648	23,360	23,348	23,700
3502	SUI-Classified	0.7200%	1,265	7,276	6,737	14,434	14,469	14,508
3599	SUI-Local Experience Charge		0	0	9,678	6,000	6,000	6,000
	Total 3500-3599		**4,137**	**20,276**	**28,063**	**43,794**	**43,818**	**44,208**
3600-3699 Workers Comp Benefits								
3601	Workers Comp-Certificated	1.7106%	66,730	71,565	64,588	50,230	50,206	50,961
3602	Workers Comp-Classified	1.7106%	38,175	41,596	39,372	31,037	31,114	31,197
	Total 3600-3699		**104,905**	**113,161**	**103,960**	**81,267**	**81,320**	**82,158**
3700-3799 Retiree Benefits								
3701	Retiree Benefits-Certificated		0	3,867	1,225	1,085	1,085	1,085
3702	Retiree Benefits-Classified		0	467	580	1,265	1,265	1,265
	Total 3700-3799		**0**	**4,334**	**1,805**	**2,350**	**2,350**	**2,350**
3330-3339 Other Benefits								
3331	SS Alternative-Certificated	3.7500%	9,876	8,050	5,104	10,502	10,775	11,088
3332	SS Alternative-Classified	3.7500%	3,786	5,502	3,910	5,500	5,643	5,807
	Total 3900-3999		**13,662**	**13,552**	**9,014**	**16,002**	**16,418**	**16,895**
	Total 3000-3999		**2,069,125**	**2,104,129**	**1,967,666**	**1,681,188**	**1,730,198**	**1,802,460**

ADULT EDUCATION FUND 110

12. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
4200-4299 Books & Other Reference Materials							
4200	Books & Other Reference Materials	64,827	82,360	35,265	100,000	100,000	100,000
	Total 4200-4299	**64,827**	**82,360**	**35,265**	**100,000**	**100,000**	**100,000**
4300-4399 Materials & Supplies							
4300	Materials & Supplies	149,832	152,477	169,938	190,835	195,797	201,475
4310	Expenditures on Food	0	6,515	1,867	4,400	4,514	4,645
4311	Subscriptions	0	222	5	250	257	264
4320	Equipment Repair Supplies	435	238	(62)	100	103	106
4330	Vehicle Repair Supplies	76	460	228	1,000	1,026	1,056
4340	Maintenance Supplies	15,545	24,306	10,695	10,000	10,260	10,558
4350	Custodial Supplies	15,260	17,493	20,870	13,000	13,338	13,725
4360	Groundskeeping Supplies	42	193	2,341	1,000	1,026	1,056
	Total 4300-4399	**181,190**	**201,904**	**205,882**	**220,585**	**226,321**	**232,885**
4400-4499 Non Capitalized Equipment							
4400	Non Capitalized Equipment-New	8,266	9,734	17,048	150,000	0	0
4401	Non Capitalized Equipment-Replacement	0	0	0	15,947	30,000	30,000
4410	Non Capitalized Computer Hardware/Software	37,137	103,828	7,867	20,000	30,000	30,000
	Total 4400-4499	**45,404**	**113,562**	**24,915**	**185,947**	**60,000**	**60,000**
	Total 4000-4999	**291,420**	**397,826**	**266,062**	**506,532**	**386,321**	**392,885**

13. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
5200-5299 Travel & Conferences							
5200	Travel & Conferences	6,533	2,577	1,997	10,000	10,000	10,000
5210	Mileage Reimbursement	12,197	13,793	9,481	12,581	12,581	12,581
5220	Staff Development	4,325	2,984	3,002	10,000	10,000	10,000
	Total 5200-5299	**23,054**	**19,354**	**14,480**	**32,581**	**32,581**	**32,581**
5300-5399 Dues & Memberships							
5300	Dues & Memberships	1,833	2,702	6,832	4,050	2,600	2,600
	Total 5300-5399	**1,833**	**2,702**	**6,832**	**4,050**	**2,600**	**2,600**
5400-5499 Insurance							
5400	Other Insurance	30,837	31,883	30,801	31,793	32,461	33,240
	Total 5400-5499	**30,837**	**31,883**	**30,801**	**31,793**	**32,461**	**33,240**
5500-5599 Operation & Housekeeping Services							
5510	Gas	1,687	954	5,124	5,000	5,130	5,263
5520	Light & Power	54,436	60,966	74,237	58,400	59,918	61,476
5530	Water	3,622	6,048	9,258	11,620	11,922	12,232
5570	Waste Disposal	8,541	6,347	12,324	11,047	11,334	11,629
5571	Environmental Disposal	2,044	2,388	7,461	8,500	8,670	8,895
	Total 5500-5599	**70,330**	**76,703**	**108,404**	**94,567**	**96,975**	**99,496**

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

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
5600-5699 Rentals, Leases & Repairs							
5600	Rentals, Leases & Repairs	101,903	105,653	105,158	106,000	106,000	106,000
5610	General Building Repair	4,372	1,932	2,208	5,000	5,000	5,000
5620	Equipment Service Contract	890	1,363	1,010	1,000	1,500	1,500
5650	Non-Capitalized Site Improvments	1,862	534	707	2,000	2,052	2,112
5680	Use of Facilities (Facilities rentals)	286,825	164,572	188,327	175,000	175,000	175,000
5680	Use of Facilities (Facilities rentals- DX only)	0	95,000	95,000	0	0	0
	Total 5600-5699	**395,852**	**369,054**	**392,410**	**289,000**	**289,552**	**289,612**
5800-5899 Professional/Consulting Services & Other Operating Expenses							
5800	Professional Consulting Services & Oper Exp.	238,427	258,828	83,272	172,000	176,472	181,590
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	7,738	10,000	10,260	10,558
5815	Printing & Duplicating	69,366	77,389	48,583	64,001	65,665	67,569
5820	Legal	11,951	17,282	35,349	8,700	10,000	10,000
5822	Audits	11,270	3,538	11,161	10,000	10,260	10,558
5831	TB Testing	29	46	68	100	100	100
5832	Fingerprinting	1,621	1,904	1,107	1,500	1,500	1,500
5850	Data Processing	1,016	953	1,257	1,300	1,334	1,372
5852	Computer Support Contract	5,436	12,064	26,103	24,532	25,170	25,900
5854	Financial Systems Contracts	32,638	32,739	31,392	26,908	27,608	28,408
5855	Attendance System Support Contract	9,184	16,370	7,851	11,000	11,286	11,613
5858	Internet Contract Support	7,703	11,029	8,506	11,000	11,286	11,613
5890	In Lieu of Indirect Costs	0	0	(9,873)	0	0	0
5870	Transportation	30,362	507	0	1,000	1,000	1,000
	Total 5800-5899	**660,891**	**741,504**	**252,514**	**357,041**	**366,941**	**376,781**
5900-5999 Communications							
5900	Communications	30,462	30,889	31,717	20,000	20,520	21,115
5905	e-Rate Credit	0	0	(2,026)	(5,588)	(5,588)	(5,588)
5910	Postage	40,890	31,997	33,214	38,912	39,924	41,081
5920	Cellular Telephone	4,006	4,650	4,306	5,160	5,294	5,448
	Total 5900-5999	**75,358**	**67,536**	**67,211**	**58,484**	**60,150**	**62,056**
	Total 5000-5999	**1,258,155**	**1,308,736**	**872,652**	**867,516**	**881,260**	**896,365**

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14. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 2010-11	Projected 2011-12	Projected 2012-13
6100-6199 Sites & Improvement of Sites							
6100	Sites & Improvement of Sites	0	11,250	0	10,000	10,000	10,000
	Total 6500-6599	**0**	**11,250**	**0**	**10,000**	**10,000**	**10,000**
6200-6299 Buildings & Improvement of Buildings							
6200	Buildings & Improvement of Buildings	0	0	0	20,000	20,000	20,000
	Total 6500-6599	**0**	**0**	**0**	**20,000**	**20,000**	**20,000**
6400-6499 Equipment							
6400	New Equipment	0	0	0	0	0	0
6410	Equipment-Computer Hardware	22,313	0	0	50,000	50,000	50,000
6410	Computer Hardware/Software (Attendance sys)	0	0	0	0	0	0
	Total 6400-6499	**22,313**	**0**	**0**	**50,000**	**50,000**	**50,000**
	Total 6000-6999	**22,313**	**11,250**	**0**	**80,000**	**80,000**	**80,000**

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

Object Code		Actuals 2007-08	Actuals 2008-09	Unaudited Actuals 2009-10	Adopted Budget 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	0	(362,129)	(362,129)	(362,129)
	Total 7300-7399	**0**	**0**	**0**	**(362,129)**	**(362,129)**	**(362,129)**
	Total Expenditure Projections	**10,871,252**	**10,896,634**	**9,396,481**	**8,022,213**	**7,968,121**	**8,116,249**