

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	75,092.00	0.00%	75,092.00	0.00%	75,092.00
3. Other State Revenues	8300-8599	12,922,170.00	0.00%	12,922,170.00	0.00%	12,922,170.00
4. Other Local Revenues	8600-8799	1,545,882.39	-25.14%	1,157,277.44	0.00%	1,157,277.44
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		14,543,144.39	-2.67%	14,154,539.44	0.00%	14,154,539.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,638,764.98		3,672,835.98
b. Step & Column Adjustment				34,071.00		23,387.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,638,764.98	0.94%	3,672,835.98	0.64%	3,696,223.68
2. Classified Salaries						
a. Base Salaries				2,539,086.47		2,562,474.17
b. Step & Column Adjustment				23,387.70		23,387.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,539,086.47	0.92%	2,562,474.17	0.91%	2,585,861.87
3. Employee Benefits	3000-3999	2,323,505.89	3.21%	2,398,177.33	2.91%	2,467,901.87
4. Books and Supplies	4000-4999	1,151,306.65	-13.68%	993,836.15	0.00%	993,836.15
5. Services and Other Operating Expenditures	5000-5999	2,898,647.94	-19.56%	2,331,568.68	0.00%	2,331,568.68
6. Capital Outlay	6000-6999	46,733.48	0.00%	46,733.48	0.00%	46,733.48
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,035,384.00	0.00%	2,035,384.00	0.00%	2,035,384.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	16,182.00	0.00%	16,182.00	0.00%	16,182.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		14,649,611.41	-4.04%	14,057,191.79	0.83%	14,173,691.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(106,467.02)		97,347.65		(19,152.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,315,316.43		5,208,849.41		5,306,197.06
2. Ending Fund Balance (Sum lines C and D1)		5,208,849.41		5,306,197.06		5,287,044.77
3. Components of Ending Fund Balance						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	35,881.08				
b. Restricted	9740	18,787.20		18,787.20		18,787.20
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,689,219.99		3,881,690.68		3,850,888.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,464,961.14		1,405,719.18		1,417,369.17
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,208,849.41		5,306,197.06		5,287,044.77

Description	Object Codes	2014-15 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,464,961.14		1,405,719.18		1,417,369.17
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter reserve projections in Columns C and E for subsequent years 1 and 2. - Column A is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,464,961.14		1,405,719.18		1,417,369.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		10.00%		10.00%		10.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)						
		0.00		0.00		0.00
2. Total Expenditures and Other Financing Uses (Line B11)		14,649,611.41		14,057,191.79		14,173,691.73
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		14,649,611.41		14,057,191.79		14,173,691.73
5. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		732,480.57		702,859.59		708,684.59
7. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
8. Reserve Standard (Greater of Line F6 or F7)		732,480.57		702,859.59		708,684.59
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Metropolitan Education District
MULTI-YEAR PROJECTIONS
2013-14 First Interim Budget

ADULT EDUCATION FUND 110

Description	Account Codes	Estimated							
		Actuals 2011-12	Actuals 2012-13	Budget 2013-14	2nd Interim 2013-14	Actuals 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17
REVENUES:									
Revenue Limit Sources	8010-8099	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	1,005,564	566,700	275,081	456,471	456,471	440,691	440,691	440,691
Other State Revenues	8300-8599	-	93,110	-	94,837	94,837	-	-	-
Other Local Revenues	8600-8799	3,281,322	3,160,456	3,418,820	3,298,801	3,133,157	3,077,852	3,077,852	3,077,852
TOTAL REVENUES		4,286,886	3,820,266	3,693,901	3,850,109	3,684,465	3,518,543	3,518,543	3,518,543
EXPENDITURES:									
Certificated Wages	1000-1999	1,904,232	1,732,202	1,637,548	1,645,668	1,581,133	1,574,098	1,308,002	1,308,002
Classified Wages	2000-2999	1,187,713	1,052,784	1,028,577	1,021,390	1,030,622	909,685	757,416	757,416
Employee Benefits	3000-3999	1,212,242	1,097,814	1,071,529	1,140,428	1,065,681	1,085,649	961,408	961,408
Books & Supplies	4000-4999	228,020	180,366	141,481	155,514	182,703	126,849	126,850	126,849
Other Operating Expenses	5000-5999	334,216	332,454	354,932	405,114	401,226	367,578	364,868	364,868
Capital Outlay	6000-6999	5,377	4,379	9,638	8,919	1,905	-	-	-
Other Outgo (including 7400-7499)	7100-7299	-	-	-	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		4,871,799	4,400,000	4,243,705	4,377,033	4,263,269	4,063,860	3,518,543	3,518,543
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		(584,913)	(579,734)	(549,804)	(526,924)	(578,804)	(545,317)	(0)	(0)
OTHER FINANCING SOURCES (USES):									
Transfers In	8910-8929	85,531	-	251,364	251,364	228,746	16,182	16,182	16,182
Transfers Out	7610-7629	-	-	-	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-
Contributions to Restricted Pgms	8980-8999	-	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)		85,531	-	251,364	251,364	228,746	16,182	16,182	16,182
NET INCREASE (DECREASE) IN FUND BALANCE		(499,382)	(579,734)	(298,440)	(275,560)	(350,058)	(529,135)	16,182	16,182
FUND BALANCE & RESERVES:									
Beginning Fund Balance	9791	2,641,391	2,142,010	1,562,277	1,562,276	1,562,276	1,212,218	683,084	699,265
Audit Adjustments	9793	1	-	-	-	-	-	-	-
Other Restatements (Campbell UHSD)	9795	-	-	-	-	-	-	-	-
Net Beginning Balance	9791	2,641,392	2,142,010	1,562,277	1,562,276	1,562,276	1,212,218	683,084	699,265
ENDING FUND BALANCE		2,142,010	1,562,277	1,263,836	1,286,716	1,212,218	683,084	699,265	715,447
COMPONENTS OF ENDING FUND BALANCE:									
Reserved Amounts:									
Revolving Cash, Stores, Prepays	9711	24,472	19,408	12,852	12,582	859	20,000	20,000	20,000
Legally Restricted Balances:	9760	-	-	-	-	89	91	91	91
Committed & Assigned:									
Economic Uncertainty (10%)	9760	487,180	440,000	424,371	437,703	426,327	406,386	351,854	351,854
Reserve for Cash Flow (5%)	9760	243,590	220,000	212,185	218,852	213,163	203,193	175,927	175,927
Contingency for Funding Deficits	9760	1,374,734	882,867	614,428	617,579	571,780	53,413	151,392	167,574
Other Designations	9760	12,034	-	-	-	-	-	-	-
UNASSIGNED FUND BALANCE		-	-	-	-	-	-	-	-