

**Metro Education District**  
**MULTI-YEAR PROJECTIONS**  
 2nd Interim Report, FY 2006-07

**ADULT EDUCATION FUND 110**

Description	Account Codes	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>REVENUES:</b>						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$1,524,332	\$1,244,101	\$892,034	\$791,547	\$793,384
Other State Revenues	8300-8599	\$516,680	\$634,273	\$782,908	\$550,345	\$550,345
Other Local Revenues	8600-8799	\$7,884,421	\$8,596,655	\$9,412,336	\$9,827,138	\$10,318,504
<b>TOTAL REVENUES</b>		<b>\$9,925,433</b>	<b>\$10,475,029</b>	<b>\$11,087,278</b>	<b>\$11,169,030</b>	<b>\$11,662,233</b>

<b>EXPENDITURES:</b>						
Certificated Wages	1000-1999	\$4,096,093	\$4,489,260	\$4,452,693	\$4,554,001	\$4,754,885
Classified Wages	2000-2999	\$2,135,502	\$2,313,440	\$2,478,433	\$2,484,439	\$2,581,072
Employee Benefits	3000-3999	\$1,754,881	\$1,870,870	\$1,986,745	\$2,166,002	\$2,308,437
Books & Supplies	4000-4999	\$670,473	\$422,054	\$283,277	\$303,772	\$325,690
Other Operating Expenses	5000-5999	\$1,006,413	\$905,636	\$1,253,625	\$1,310,041	\$1,373,276
Capital Outlay	6000-6999	\$158,493	\$28,715	\$14,800	\$20,700	\$21,200
Other Outgo (including 7400-7499)	7100-7299	\$37,660	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>		<b>\$9,859,515</b>	<b>\$10,029,975</b>	<b>\$10,469,573</b>	<b>\$10,838,955</b>	<b>\$11,364,561</b>

<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER</b>		<b>\$65,918</b>	<b>\$445,054</b>	<b>\$617,705</b>	<b>\$330,075</b>	<b>\$297,672</b>
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<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	8910-8929	\$0	\$0	\$44,880	\$0	\$0
Transfers Out	7610-7629	(\$500,000)	(\$300,000)	\$0	\$0	\$0
Other Sources	8930-8979	\$0	\$0	\$0	\$0	\$0
Other Uses	7630-7699	\$0	\$0	\$0	\$0	\$0
Contributions to Restricted Pgms	8980-8999	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER SOURCES (USES)</b>		<b>(\$500,000)</b>	<b>(\$300,000)</b>	<b>\$44,880</b>	<b>\$0</b>	<b>\$0</b>

<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(\$434,082)</b>	<b>\$145,054</b>	<b>\$662,585</b>	<b>\$330,075</b>	<b>\$297,672</b>
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<b>FUND BALANCE &amp; RESERVES:</b>						
Beginning Fund Balance	9791	\$1,611,386	\$1,177,304	\$1,322,358	\$1,984,943	\$2,315,017
Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
Adjustments for Restatements	9795	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	9791	\$1,611,386	\$1,177,304	\$1,322,358	\$1,984,943	\$2,315,017
<b>ENDING FUND BALANCE</b>		<b>\$1,177,304</b>	<b>\$1,322,358</b>	<b>\$1,984,943</b>	<b>\$2,315,017</b>	<b>\$2,612,689</b>

<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
<b>Reserved Amounts:</b>						
Revolving Cash, Stores, Prepays	9711	\$0	\$0	\$0	\$0	\$0
General Reserve (E.C. 42124) (4%)	9730	\$414,381	\$413,199	\$418,783	\$433,558	\$454,582
<b>Legally Restricted Balances:</b>	9740	\$0	\$0	\$0	\$0	\$0
<b>Designated Amounts:</b>						
Economic Uncertainty (6%)	9710	\$621,571	\$619,799	\$628,174	\$650,337	\$681,874
Misc. projects-WASC and staff development	9780	\$0	\$0	\$150,000	\$0	\$0
Other Designations	9780	\$89,896	\$221,801	\$318,071	\$442,239	\$570,677
<b>UNDESIGNATED FUND BALANCE</b>		<b>\$51,456</b>	<b>\$67,559</b>	<b>\$469,915</b>	<b>\$788,883</b>	<b>\$905,556</b>

**Metro Education District**  
**MULTI-YEAR PROJECTIONS**  
 2nd Interim Report, FY 2006-07  
**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 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>Cost of Living (COLA) Adjustments</b>					
Statutory COLA	2.410%	4.230%	5.920%	4.040%	2.700%
Adult Ed Revenue Limit COLA	2.410%	4.230%	5.920%	4.040%	2.700%
Adult Ed ADA Growth	2.500%	2.500%	2.500%	2.500%	2.500%
<b>Adult Education Revenue Limit</b>					
Prior Year Adult Ed Revenue Limit per ADA	\$2,242.12	\$2,292.26	\$2,389.22	\$2,530.22	\$2,632.22
Revenue Limit Equalization	\$44.96	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$5.18	\$97.00	\$141.00	\$102.00	\$71.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,292.26	\$2,389.22	\$2,530.22	\$2,632.22	\$2,703.22
State Revenue Limit Reduction	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
<b>Adjusted Adult Ed Base Revenue Limit</b>	<b>\$2,292.26</b>	<b>\$2,389.22</b>	<b>\$2,530.22</b>	<b>\$2,632.22</b>	<b>\$2,703.22</b>
<b>Adult Education ADA Cap Calculations</b>					
Adult Ed Prior Year Base ADA CAP	3,175.00	3,191.56	3,272.00	3,354.00	3,438.00
Adult Ed ADA Growth %	2.500%	2.500%	2.500%	2.500%	2.500%
Adult Ed ADA Growth	77.90	79.79	81.80	83.85	85.95
Adult Ed CAP Reduction %	1.8195%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Adult Ed ADA CAP</b>	<b>3,209</b>	<b>3,315</b>	<b>3,397</b>	<b>3,438</b>	<b>3,524</b>
<b>Step, Column &amp; Longevity Changes (approximate):</b>					
AFT	1.00%	1.00%	1.20%	1.30%	1.40%
CSEA	2.50%	1.80%	2.00%	2.00%	2.00%
Management-Certificated	0.00%	1.00%	1.60%	1.60%	1.50%
Management-Classified	1.50%	1.50%	1.60%	1.50%	1.40%
<b>Salaries &amp; Wages Adjustments</b>					
CTA On Schedule	2.41%	3.00%	0.00%	0.00%	0.00%
AFT On Schedule	2.41%	3.00%	0.00%	0.00%	0.00%
CSEA On Schedule	2.41%	3.00%	0.00%	0.00%	0.00%
Administration On Schedule	2.41%	3.00%	0.00%	0.00%	0.00%
<b>Statutory Benefits - Certificated</b>					
STRS	8.250%	8.250%	8.250%	8.250%	8.250%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.650%	0.450%	0.050%	0.050%	0.050%
Workers Compensation	2.411%	2.539%	1.931%	1.931%	1.931%
<b>Totals</b>	<b>12.761%</b>	<b>12.689%</b>	<b>11.681%</b>	<b>11.681%</b>	<b>11.681%</b>

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**1. PROJECTION ASSUMPTIONS - Continued**

	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>Statutory Benefits - Classified</b>					
PERS	9.952%	9.116%	9.124%	9.124%	9.124%
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)	0.650%	0.450%	0.050%	0.050%	0.050%
Workers Comp	2.411%	2.539%	1.931%	1.931%	1.931%
<b>Totals</b>	<b>27.663%</b>	<b>26.755%</b>	<b>25.755%</b>	<b>25.755%</b>	<b>25.755%</b>
<b>Other-Miscellaneous</b>					
PERS Reduction (Federal Grant wages exempt)	3.068%	3.904%	3.896%	3.896%	3.896%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.000%	5.000%	5.920%	5.000%	5.000%
Health & Welfare Employer Contribution	\$9,116	\$9,572	\$10,139	\$10,646	\$11,178
Interest Rates: 10-year treasuries	4.40%	4.50%	5.30%	5.30%	5.50%
California CPI	3.70%	4.40%	3.30%	2.90%	2.70%

**2. ADA PROJECTIONS BY DISTRICT**

Pgm	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09	
<b>Adult Ed - San Jose</b>						
	Prior Year Base ADA CAP	2,126.00	2,137.07	2,191.00	2,246.00	2,302.00
	Plus: Allowed Growth ADA	52.16	53.43	55.00	56.00	58.00
	Adjusted Base ADA	2,178.16	2,190.50	2,246.00	2,302.00	2,360.00
	Factor for Calculating CAP Reduction	1.8195%	0.0000%	0.0000%	0.0000%	0.0000%
	Reduction in ADA CAP	(41.09)	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	2,137.07	2,190.50	2,246.00	2,302.00	2,360.00
221	Add: Calworks ADA Allowed	3.76	25.27	25.00	0.00	0.00
	<b>Total San Jose ADA CAP</b>	<b>2,140.83</b>	<b>2,215.77</b>	<b>2,271.00</b>	<b>2,302.00</b>	<b>2,360.00</b>
	<b>Actual San Jose ADA</b>	<b>2,140.83</b>	<b>2,100.56</b>	<b>2,271.00</b>	<b>2,302.00</b>	<b>2,360.00</b>
	<b>Excess ADA or (Deficit)</b>	<b>0.00</b>	<b>(115.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adult Ed -Campbell</b>						
	Prior Year Base ADA CAP	1,049.00	1,054.49	1,081.00	1,108.00	1,136.00
	Plus: Allowed Growth ADA	25.74	26.36	27.00	28.00	28.00
	Adjusted Base ADA	1,074.74	1,080.85	1,108.00	1,136.00	1,164.00
	Factor for Calculating CAP Reduction	1.819500%	0.000000%	0.000000%	0.000000%	0.000000%
	Reduction in ADA CAP	(20.25)	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	1,054.49	1,080.85	1,108.00	1,136.00	1,164.00
221	Add: Calworks ADA Allowed	13.43	18.16	18.00	0.00	0.00
	<b>Total Campbell ADA CAP</b>	<b>1,067.92</b>	<b>1,099.01</b>	<b>1,126.00</b>	<b>1,136.00</b>	<b>1,164.00</b>
	<b>Actual Campbell ADA</b>	<b>1,067.92</b>	<b>1,091.91</b>	<b>1,126.00</b>	<b>1,136.00</b>	<b>1,164.00</b>
	<b>Excess ADA or (Deficit)</b>	<b>0.00</b>	<b>(7.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adult Ed - Combined (San Jose+Campbell)</b>						
	Prior Year Base ADA CAP	3,175.00	3,191.56	3,272.00	3,354.00	3,438.00
	Plus: Allowed Growth ADA	77.90	79.79	82.00	84.00	86.00
	Adjusted Base ADA	3,252.90	3,271.35	3,354.00	3,438.00	3,524.00
	Reduction in ADA CAP	(61.34)	0.00	0.00	0.00	0.00
211	Adjusted Base ADA CAP	3,191.56	3,271.35	3,354.00	3,438.00	3,524.00
221	Add: Calworks ADA Allowed	17.19	43.43	43.00	0.00	0.00
	<b>Total Combined ADA CAP (rounded)</b>	<b>3,208.75</b>	<b>3,314.78</b>	<b>3,397.00</b>	<b>3,438.00</b>	<b>3,524.00</b>
	<b>Actual Total ADA</b>	<b>3,208.75</b>	<b>3,192.47</b>	<b>3,397.00</b>	<b>3,438.00</b>	<b>3,524.00</b>
	<b>Excess ADA or (Deficit)</b>	<b>0.00</b>	<b>(122.31)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**3. #8290 FEDERAL REVENUE**

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm	Resource	2004-05	2005-06	2006-07	2007-08	2008-09	
8290	284	Fed Revenue (EL Civics)	3926	\$760,993	\$666,675	\$409,279	\$347,887	\$347,887
8290	350	Fed Revenue (ABE Surveys)	3911	\$0	\$0	\$0	\$0	\$0
8290	351	Fed Revenue (ABE Technology)	3911	\$0	\$0	\$0	\$0	\$0
8290	352	Fed Revenue (ABE Basic Ed)	3910	\$0	\$0	\$0	\$0	\$0
8290	360	Fed Revenue (ABE, FY04)	3910	\$0	\$0	\$0	\$0	\$0
8290	361	Fed Revenue (ESL, ABE)	3911/3925	\$477,648	\$485,775	\$417,375	\$375,638	\$375,638
8290	362	Fed Revenue (ASE)	3913	\$59,504	\$60,975	\$44,100	\$45,882	\$47,121
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$191,300	\$0	\$0	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$34,887	\$30,676	\$21,280	\$22,140	\$22,738
<b>Total Other Federal Revenue</b>				<b>\$1,524,332</b>	<b>\$1,244,101</b>	<b>\$892,034</b>	<b>\$791,547</b>	<b>\$793,384</b>

**4. #8300-8599 SUMMARY OF OTHER STATE REVENUES**

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm		2004-05	2005-06	2006-07	2007-08	2008-09	
8590	000	One time school site/district block grant		\$0	\$0	\$232,563	\$0	\$0
8590	260	State Revenues (1st Five)		\$73,180	\$81,009	\$0	\$0	\$0
8590	545	State Revenues (Calworks Spt)		\$0	\$0	\$0	\$0	\$0
8590	546	State Revenues (Calworks Admin)	9002	\$443,500	\$553,264	\$550,345	\$550,345	\$550,345
8590	547	State Revenues (Calworks Incentive)		\$0	\$0	\$0	\$0	\$0
<b>Total Other State Revenues</b>				<b>\$516,680</b>	<b>\$634,273</b>	<b>\$782,908</b>	<b>\$550,345</b>	<b>\$550,345</b>

**5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES**

Object			Actuals	Actuals	2nd Interim	Projected	Projected	
Code	Pgm		2004-05	2005-06	2006-07	2007-08	2008-09	
<b>Sales, Leases, Rentals &amp; Interest</b>								
8660	793	Interest (General Administration)		\$20,133	\$21,600	\$25,000	\$27,000	\$30,000
8671	287	Adult Ed Fees (Personalized Prep)		\$46,813	\$55,002	\$68,000	\$68,000	\$68,000
<b>Total Sales, Leases, Rentals &amp; Interest</b>				<b>\$72,278</b>	<b>\$76,602</b>	<b>\$93,000</b>	<b>\$95,000</b>	<b>\$98,000</b>
<b>Interagency Services</b>								
8676	211	Interagency Svcs (Adult-Prior Yr)		(\$6,295)	\$57,687	\$0	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$4,898,720	\$4,958,299	\$5,682,874	\$6,059,370	\$6,379,599
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,417,119	\$2,565,400	\$2,803,484	\$2,990,202	\$3,146,548
8677	221	Interagency Svcs (Calworks-San Jose)		\$8,619	\$60,377	\$63,256	\$0	\$0
8677	221	interagency Svcs (Calworks-Campbell)		\$30,785	\$43,389	\$45,544	\$0	\$0
8678	211	Interagency Svcs (Adult-Prior Yr)		(\$148,477)	\$195,466	\$0	\$0	\$0
<b>Total Interagency Services</b>				<b>\$7,200,471</b>	<b>\$7,880,618</b>	<b>\$8,595,157</b>	<b>\$9,049,572</b>	<b>\$9,526,147</b>
<b>Other Fees &amp; Contracts</b>								
8689	211	Medical Assistance Class Materials Fees		\$45,058	\$37,007	\$30,000	\$40,000	\$45,000
8679	793	Rent Dispute Settlement		\$0	\$1,270	\$0	\$0	\$0
8689	270	Other Fees & Contracts (GED)		\$74,403	\$69,199	\$63,000	\$63,000	\$63,000
8689	295	MAEP Fee Based		\$1,265	\$6,425	\$2,700	\$0	\$0
8689	544	Other Fees & Contracts (Bridge Project)		\$245,401	\$262,239	\$289,997	\$289,997	\$289,997
8689	628	Other Fees & Contracts (Job Corps-Aide)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Total Other Fees &amp; Contracts</b>				<b>\$391,127</b>	<b>\$401,140</b>	<b>\$410,697</b>	<b>\$417,997</b>	<b>\$422,997</b>

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

Object Code	Pgm		Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>Other Local Revenues</b>							
8699	211	Other Local Revenues (class registration fees)	\$1,115	\$0	\$27,200	\$0	\$0
8699	250	Other Local Revenues (Capital High School)	\$191,449	\$216,900	\$241,752	\$251,519	\$258,310
8699	260	Other Local Revenues (reimbursement by SJUF)	\$0	\$0	\$19,000	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$7,873	\$7,915	\$9,700	\$9,700	\$9,700
8699	561	Other Local Revenues (Moreland School Distr)	\$12,983	\$0	\$13,530	\$0	\$0
8699	788	Other Local Revenues (Safety Credit)	\$0	\$5,147	\$2,000	\$3,000	\$3,000
8699	793	Other Local Revenues (General Admin.)	\$6,640	\$8,333	\$300	\$350	\$350
<b>Total Other Local Revenues</b>			<b>\$220,545</b>	<b>\$238,295</b>	<b>\$313,482</b>	<b>\$264,569</b>	<b>\$271,360</b>
<b>Total Local Revenues</b>			<b>\$7,884,421</b>	<b>\$8,596,655</b>	<b>\$9,412,336</b>	<b>\$9,827,138</b>	<b>\$10,318,504</b>

**6. #8912-8919 TRANSFERS IN**

Object Code	Pgm	Transfer Source:	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
8912	781	Fund 06-CCOC/P (Mandated Cost Reimb)	\$0	\$0	\$44,880	\$0	\$0
8919	793	Fund 40-Special Reserve (Capital Outlay)	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>			<b>\$0</b>	<b>\$0</b>	<b>\$44,880</b>	<b>\$0</b>	<b>\$0</b>

**7. #7310-7629 TRANSFERS OUT**

Object Code	Pgm	Transfer Destination:	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	\$500,000	\$300,000	\$0	\$0	\$0
<b>Total Transfers Out</b>			<b>\$500,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**8. #8930-8979 OTHER SOURCES**

Object Code	Pgm	Transfer Destination:	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
8972	793	Proceeds from Capital Leases (Telephony)	\$0	\$0	\$0	\$0	\$0
8972	793	Proceeds from Capital Leases (Other)	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9. #9600-9790 COMPONENTS OF ENDING FUND BALANCES**

Object Code	Res		Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>Ending Fund Balance</b>			<b>\$1,177,304</b>	<b>\$1,322,358</b>	<b>\$1,984,943</b>	<b>\$2,315,017</b>	<b>\$2,612,689</b>
<u>Reserved:</u>							
9711		Revolving Cash	\$0	\$0	\$0	\$0	\$0
9713		Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0
9730		General Reserve (E.C. 42124) (4%)	\$414,381	\$413,199	\$418,783	\$433,558	\$454,582
<b>Total Fund Balance Reserves</b>			<b>\$414,381</b>	<b>\$413,199</b>	<b>\$418,783</b>	<b>\$433,558</b>	<b>\$454,582</b>
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$0	\$0	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty (6%)	\$621,571	\$619,799	\$628,174	\$650,337	\$681,874
9780		Misc. projects-WASC and staff development	\$0	\$0	\$150,000	\$0	\$0
9780		Complete NAS System Memory Expansion	\$0	\$4,200	\$0	\$0	\$0
9780		Software Upgrade at Erikson site-WAN Accelerator Softw	\$0	\$15,000	\$0	\$0	\$0
9780		Complete IT Generator project	\$0	\$2,975	\$0	\$0	\$0
9780		PERS Reduction Liability Reserve	\$89,896	\$199,626	\$318,071	\$442,239	\$570,677
<b>Total Restricted &amp; Designated Balances</b>			<b>\$1,125,848</b>	<b>\$1,254,799</b>	<b>\$1,515,028</b>	<b>\$1,526,134</b>	<b>\$1,707,133</b>
<b>Undesignated Fund Balance</b>			<b>\$51,456</b>	<b>\$67,559</b>	<b>\$469,915</b>	<b>\$788,883</b>	<b>\$905,556</b>

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**10. #1000-1999 CERTIFICATED SALARIES EXPENSES**

Object Code	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b><u>1100-1199 Teacher Salaries</u></b>					
1130 Teachers-Hourly	\$2,459,111	\$2,647,105	\$2,581,710	\$2,696,810	\$2,826,810
1130 Teachers-Hourly (Step Increases)	\$20,000	\$24,825	\$30,100	\$35,000	\$38,000
1160 Teachers-Substitutes	\$119,480	\$143,394	\$126,700	\$130,000	\$135,000
1170 Teachers-Extra Duty Pay	\$12,726	\$6,855	\$9,000	\$9,000	\$9,000
<b>Total 1100-1199</b>	<b>\$2,611,317</b>	<b>\$2,822,179</b>	<b>\$2,747,510</b>	<b>\$2,870,810</b>	<b>\$3,008,810</b>
<b><u>1200-1299 Guidance &amp; Counseling Salaries</u></b>					
1230 Guidance/Counselors-Hourly	\$73,974	\$74,040	\$80,899	\$75,000	\$75,000
1260 Guidance/Counselors-Substitutes	\$0	\$0	\$2,500	\$0	\$0
1270 Guidance/Counselors-Extra Duty	\$0	\$0	\$1,500	\$0	\$0
<b>Total 1200-1299</b>	<b>\$73,974</b>	<b>\$74,040</b>	<b>\$84,899</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b><u>1300-1399 Certificated Supervisors &amp; Administrators Salaries</u></b>					
1310 Certificated Administrators-Full Time	\$417,005	\$407,830	\$657,440	\$668,267	\$679,094
1310 Certificated Administrators-Full Time (Step/Col)	\$0	\$0	\$10,827	\$10,827	\$7,884
1330 Certificated Administrators-Hourly	\$346,580	\$425,688	\$200,363	\$300,000	\$350,000
1331 Site/Program Supervisor Salaries	\$128,794	\$173,167	\$181,184	\$120,000	\$120,000
1332 Curriculum Specialist Salaries	\$322,225	\$333,017	\$425,597	\$390,597	\$390,597
<b>Total 1300-1399</b>	<b>\$1,214,604</b>	<b>\$1,339,702</b>	<b>\$1,475,411</b>	<b>\$1,489,691</b>	<b>\$1,547,575</b>
<b><u>1900-1999 Other Certificated Salaries</u></b>					
1950 Other Certificated-Other Assignment	\$33,447	\$47,444	\$34,581	\$30,000	\$35,000
1951 Other Certificated-Stipend	\$154,693	\$197,570	\$105,028	\$85,000	\$85,000
1952 Other Certificated-Stipend-Flat Rate	\$7,957	\$8,325	\$5,264	\$3,500	\$3,500
<b>Total 1900-1999</b>	<b>\$196,198</b>	<b>\$253,339</b>	<b>\$144,873</b>	<b>\$118,500</b>	<b>\$123,500</b>
<b>Total 1000-1999</b>	<b>\$4,096,093</b>	<b>\$4,489,260</b>	<b>\$4,452,693</b>	<b>\$4,554,001</b>	<b>\$4,754,885</b>

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**11. #2000-2999 CLASSIFIED SALARIES EXPENSES**

<b>Object Code</b>	<b>Actuals 2004-05</b>	<b>Actuals 2005-06</b>	<b>2nd Interim 2006-07</b>	<b>Projected 2007-08</b>	<b>Projected 2008-09</b>
<b><u>2100-2199 Instructional Aides Salaries</u></b>					
2110 Instructional Aide-Full Time	\$296,576	\$355,271	\$332,998	\$302,298	\$318,298
2110 Instructional Aide-Full Time (Step/Col)	\$10,000	\$8,702	\$14,000	\$16,000	\$16,000
2130 Instructional Aide-Hourly	\$29,020	\$6,148	\$13,500	\$12,500	\$13,000
2140 Instructional Aide-Overtime	\$365	\$1,763	\$1,500	\$1,700	\$1,700
2160 Instructional Aide-Substitute	\$5,659	\$11,287	\$3,500	\$5,000	\$5,000
2170 Instructional Aide-Extra Duty	\$31,860	\$27,607	\$29,400	\$31,000	\$31,000
<b>Total 2100-2199</b>	<b>\$373,480</b>	<b>\$410,778</b>	<b>\$394,898</b>	<b>\$368,498</b>	<b>\$384,998</b>
<b><u>2200-2299 Classified Support Salaries</u></b>					
2210 Maintenance/Operations-Full Time	\$122,884	\$149,533	\$162,826	\$167,156	\$171,486
2210 Maintenance/Operations-Full Time (Step/Col)	\$8,693	\$10,800	\$4,330	\$4,330	\$4,330
2230 Maintenance/Operations-Hourly	\$211	\$0	\$0	\$0	\$0
2240 Maintenance/Operations-Overtime	\$2,402	\$1,447	\$2,800	\$2,000	\$2,000
2260 Maintenance/Operations-Substitute	\$0	\$0	\$1,500	\$0	\$0
<b>Total 2200-2299</b>	<b>\$134,190</b>	<b>\$161,780</b>	<b>\$171,456</b>	<b>\$173,486</b>	<b>\$177,816</b>
<b><u>2300-2399 Classified Supervisors &amp; Administrators Salaries</u></b>					
2310 Classified Administrators-Full Time	\$244,477	\$256,875	\$299,281	\$304,424	\$308,213
2310 Classified Administrators-Full Time (Step/Col)	\$2,052	\$4,188	\$5,143	\$3,789	\$3,789
2330 Classified Administrators-Hourly	\$5,880	\$6,060	\$27,190	\$6,500	\$6,500
<b>Total 2300-2399</b>	<b>\$252,409</b>	<b>\$267,123</b>	<b>\$331,614</b>	<b>\$314,713</b>	<b>\$318,503</b>
<b><u>2400-2499 Clerical &amp; Office Salaries</u></b>					
2410 Office Personnel-Full Time	\$1,251,686	\$1,350,325	\$1,457,659	\$1,509,742	\$1,580,755
2410 Office Personnel-Full Time (Step/Col)	\$15,000	\$20,000	\$29,070	\$23,000	\$23,000
2430 Office Personnel-Hourly	\$28,387	\$15,789	\$18,500	\$19,500	\$19,500
2440 Office Personnel-Overtime	\$21,509	\$14,236	\$5,300	\$7,500	\$8,000
2460 Office Personnel-Substitutes	\$2,247	\$4,505	\$3,580	\$6,000	\$6,000
2470 Office Personnel-Extra Duty	\$3,045	\$3,867	\$2,500	\$1,500	\$2,000
<b>Total 2400-2499</b>	<b>\$1,321,874</b>	<b>\$1,408,722</b>	<b>\$1,516,609</b>	<b>\$1,567,242</b>	<b>\$1,639,255</b>
<b><u>2900-2999 Other Classified Salaries</u></b>					
2910 Other Classified-Full Time	\$35,396	\$34,706	\$52,356	\$50,000	\$50,000
2930 Other Classified-Hourly	\$9,067	\$19,750	\$1,500	\$1,500	\$1,500
2960 Other Classified-Substitute	\$4,658	\$2,352	\$1,000	\$1,000	\$1,000
2970 Other Classified-Extra Duty	\$3,448	\$7,689	\$9,000	\$8,000	\$8,000
2980 Other Classified-Community Ed, Hourly	\$980	\$540	\$0	\$0	\$0
<b>Total 2900-2999</b>	<b>\$53,549</b>	<b>\$65,037</b>	<b>\$63,856</b>	<b>\$60,500</b>	<b>\$60,500</b>
<b>Total 2000-2999</b>	<b>\$2,135,502</b>	<b>\$2,313,440</b>	<b>\$2,478,433</b>	<b>\$2,484,439</b>	<b>\$2,581,072</b>

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**12. #3000-3999 EMPLOYEE BENEFIT EXPENSES**

Object Code	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>Budget Year Rates</b>					
<b>3100-3199 STRS Benefits</b>					
3101 STRS-Certificated	8.2500%	\$276,643	\$294,719	\$305,915	\$346,731
3102 STRS-Classified	8.2500%	\$1,198	\$1,355	\$1,500	\$1,500
<b>Total 3100-3199</b>		<b>\$277,841</b>	<b>\$296,074</b>	<b>\$307,415</b>	<b>\$348,231</b>
<b>3200-3299 PERS Benefits</b>					
3201 PERS-Certificated	9.1240%	\$4,423	\$7,990	\$10,437	\$12,000
3202 PERS-Classified	9.1240%	\$192,727	\$190,213	\$209,718	\$230,000
3212 PERS Buyout-Classified (CSEA)	7.0000%	\$118,492	\$127,790	\$139,145	\$155,160
<b>Total 3200-3299</b>		<b>\$315,892</b>	<b>\$326,132</b>	<b>\$359,300</b>	<b>\$397,160</b>
<b>3300-3399 FICA, Medicare Benefits</b>					
3311 FICA-Certificated	6.2000%	\$4,166	\$7,784	\$11,423	\$15,000
3312 FICA-Classified	6.2000%	\$117,425	\$123,096	\$132,457	\$150,255
3321 Medicare-Certificated	1.4500%	\$51,268	\$58,523	\$60,632	\$68,946
3322 Medicare-Classified	1.4500%	\$29,223	\$31,809	\$31,208	\$36,729
<b>Total 3300-3399</b>		<b>\$202,082</b>	<b>\$221,212</b>	<b>\$235,720</b>	<b>\$258,824</b>
<b>3400-3499 Health &amp; Welfare Benefits</b>					
3401 H & W-Certificated	5.92% incr/yr	\$373,424	\$397,240	\$484,700	\$528,935
3402 H & W-Classified	5.92% incr/yr	\$380,030	\$413,925	\$455,513	\$498,289
<b>Total 3400-3499</b>		<b>\$753,454</b>	<b>\$811,165</b>	<b>\$940,213</b>	<b>\$1,027,224</b>
<b>3500-3599 SUI Benefits</b>					
3501 SUI-Certificated	0.0500%	\$26,036	\$19,285	\$2,000	\$2,200
3502 SUI-Classified	0.0500%	\$13,255	\$9,684	\$1,133	\$1,242
<b>Total 3500-3599</b>		<b>\$39,291</b>	<b>\$28,969</b>	<b>\$3,133</b>	<b>\$3,442</b>
<b>3600-3699 Workers Comp Benefits</b>					
3601 Workers Comp-Certificated	1.9310%	\$96,693	\$111,531	\$85,470	\$87,938
3602 Workers Comp-Classified	1.9310%	\$49,702	\$57,226	\$43,772	\$46,147
<b>Total 3600-3699</b>		<b>\$146,395</b>	<b>\$168,757</b>	<b>\$129,242</b>	<b>\$134,085</b>
<b>3900-3999 Other Benefits</b>					
3901 SS Alternative-Certificated	3.7500%	\$11,386	\$13,311	\$7,372	\$8,500
3902 SS Alternative-Classified	3.7500%	\$4,375	\$5,250	\$4,350	\$5,200
<b>Total 3900-3999</b>		<b>\$15,761</b>	<b>\$18,561</b>	<b>\$11,722</b>	<b>\$13,500</b>
<b>Total 3000-3999</b>		<b>\$1,754,881</b>	<b>\$1,870,870</b>	<b>\$1,986,745</b>	<b>\$2,166,002</b>
				<b>\$2,308,437</b>	

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**13. #4000-4999 BOOKS & SUPPLIES EXPENSES**

Object Code	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>4200-4299 Books &amp; Other Reference Materials</b>					
4200 Books & Other Reference Materials	\$110,290	\$70,259	\$36,198	\$45,000	\$50,000
<b>Total 4200-4299</b>	<b>\$110,290</b>	<b>\$70,259</b>	<b>\$36,198</b>	<b>\$45,000</b>	<b>\$50,000</b>
<b>4300-4399 Materials &amp; Supplies</b>					
4300 Materials & Supplies	\$332,958	\$184,025	\$153,346	\$157,793	\$162,053
4311 Subscriptions	\$34	\$0	\$620	\$0	\$0
4320 Equipment Repair Supplies	\$255	\$0	\$0	\$0	\$0
4330 Vehicle Repair Supplies	\$2,681	\$317	\$1,500	\$1,544	\$1,585
4340 Maintenance Supplies	\$17,330	\$17,848	\$25,000	\$28,000	\$30,000
4350 Custodial Supplies	\$9,864	\$16,315	\$15,000	\$15,435	\$15,852
4360 Groundskeeping Supplies	\$8,860	\$8,270	\$1,000	\$1,000	\$1,200
<b>Total 4300-4399</b>	<b>\$371,982</b>	<b>\$226,775</b>	<b>\$196,466</b>	<b>\$203,772</b>	<b>\$210,690</b>
<b>4400-4499 Non Capitalized Equipment</b>					
4400 Non Capitalized Equipment-New	\$57,291	\$15,645	\$16,125	\$20,000	\$25,000
4410 Non Capitalized Computer Hardware/Software	\$130,910	\$109,375	\$34,488	\$35,000	\$40,000
<b>Total 4400-4499</b>	<b>\$188,201</b>	<b>\$125,020</b>	<b>\$50,613</b>	<b>\$55,000</b>	<b>\$65,000</b>
<b>Total 4000-4999</b>	<b>\$670,473</b>	<b>\$422,054</b>	<b>\$283,277</b>	<b>\$303,772</b>	<b>\$325,690</b>

**14. #5000-5999 SERVICES & OPERATING EXPENSES**

Object Code	Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>5200-5299 Travel &amp; Conferences</b>					
5200 Travel & Conferences	\$19,856	\$26,610	\$22,450	\$25,000	\$25,000
5210 Mileage Reimbursement	\$11,917	\$13,732	\$17,620	\$21,000	\$23,000
5220 Staff Development	\$20,072	\$10,258	\$14,821	\$20,000	\$25,000
<b>Total 5200-5299</b>	<b>\$51,845</b>	<b>\$50,600</b>	<b>\$54,891</b>	<b>\$66,000</b>	<b>\$73,000</b>
<b>5300-5399 Dues &amp; Memberships</b>					
5300 Dues & Memberships	\$6,378	\$5,076	\$2,150	\$2,150	\$2,150
<b>Total 5300-5399</b>	<b>\$6,378</b>	<b>\$5,076</b>	<b>\$2,150</b>	<b>\$2,150</b>	<b>\$2,150</b>
<b>5400-5499 Insurance</b>					
5400 Other Insurance	\$30,951	\$29,959	\$31,525	\$32,439	\$33,315
<b>Total 5400-5499</b>	<b>\$30,951</b>	<b>\$29,959</b>	<b>\$31,525</b>	<b>\$32,439</b>	<b>\$33,315</b>
<b>5500-5599 Operation &amp; Housekeeping Services</b>					
5510 Gas	\$1,131	\$2,668	\$2,200	\$2,300	\$2,362
5520 Light & Power	\$48,061	\$50,474	\$53,000	\$55,000	\$57,000
5530 Water	\$5,104	\$7,964	\$8,000	\$8,500	\$9,000
5550 Other Housekeeping Services (Custodial, Other)	\$15,145	\$0	\$0	\$0	\$0
5570 Waste Disposal	\$0	\$3,482	\$3,500	\$3,602	\$3,699
5571 Environmental Disposal	\$1,711	\$2,274	\$2,500	\$2,600	\$2,670
<b>Total 5500-5599</b>	<b>\$71,152</b>	<b>\$66,862</b>	<b>\$69,200</b>	<b>\$72,002</b>	<b>\$74,731</b>

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**14. #5000-5999 SERVICES & OPERATING EXPENSES (Continued)**

Object Code		Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>5600-5699 Rentals, Leases &amp; Repairs</b>						
5600	Rentals, Leases & Repairs	\$94,081	\$96,012	\$107,000	\$110,103	\$113,076
5610	General Building Repair	\$11,506	\$5,108	\$9,500	\$10,000	\$11,000
5620	Equipment Service Contract	\$2,800	\$2,405	\$1,500	\$1,544	\$1,585
5650	Non-Capitalized Site Improvements	\$28,591	\$4,393	\$5,975	\$6,148	\$6,314
5655	Non-Capitalized Bldg Improvements	\$63,760	\$5,900	\$3,900	\$4,013	\$4,121
5680	Use of Facilities (Facilities rentals)	\$175,866	\$200,482	\$220,000	\$240,000	\$260,000
	<b>Total 5600-5699</b>	<b>\$376,604</b>	<b>\$314,300</b>	<b>\$347,875</b>	<b>\$371,808</b>	<b>\$396,097</b>
<b>5800-5899 Professional/Consulting Services &amp; Other Operating Expenses</b>						
5800	Professional Consulting Services & Oper Exp.	\$218,848	\$202,571	\$459,577	\$470,000	\$490,000
5805	Credential Loan	\$0	\$0	\$0	\$0	\$0
5801	Capital Proj Reserve	\$0	\$0	\$0	\$0	\$0
5802	Independent Contractors (Pony,Garden Coord)	\$0	\$5,600	\$0	\$0	\$0
5806	Miscellaneous Fees	\$21	\$37	\$0	\$0	\$0
5810	Advertising	\$19,696	\$25,969	\$27,160	\$27,948	\$28,702
5815	Printing & Duplicating	\$61,326	\$74,308	\$82,242	\$84,627	\$86,912
5820	Legal & Audit	\$14,073	\$6,315	\$24,350	\$24,350	\$24,350
5822	Audits	\$12,469	\$6,839	\$8,610	\$8,600	\$10,000
5831	TB Testing	\$499	\$328	\$600	\$600	\$600
5832	Fingerprinting	\$2,717	\$3,019	\$5,000	\$5,000	\$5,000
5850	Data Processing	\$688	\$998	\$1,000	\$1,029	\$1,057
5852	Computer Support Contract	\$1,989	\$599	\$5,000	\$5,145	\$5,284
5854	Financial Systems Contracts	\$40,111	\$28,654	\$30,286	\$31,164	\$32,006
5855	Attendance System Support Contract	\$15,765	\$4,765	\$7,000	\$7,203	\$7,397
5858	Internet Contract Support	\$8,579	\$4,998	\$15,000	\$15,435	\$15,852
5870	Transportation	\$1,752	\$4,483	\$2,500	\$2,573	\$2,642
	<b>Total 5800-5899</b>	<b>\$398,533</b>	<b>\$369,483</b>	<b>\$668,325</b>	<b>\$683,673</b>	<b>\$709,802</b>
<b>5900-5999 Communications</b>						
5900	Communications	\$35,779	\$26,798	\$28,000	\$28,812	\$29,590
5910	Postage	\$28,433	\$37,761	\$43,520	\$44,782	\$45,991
5920	Cellular Telephone	\$6,738	\$4,797	\$8,139	\$8,375	\$8,601
	<b>Total 5900-5999</b>	<b>\$70,950</b>	<b>\$69,356</b>	<b>\$79,659</b>	<b>\$81,969</b>	<b>\$84,182</b>
	<b>Total 5000-5999</b>	<b>\$1,006,413</b>	<b>\$905,636</b>	<b>\$1,253,625</b>	<b>\$1,310,041</b>	<b>\$1,373,276</b>

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**15. #6000-6999 CAPITAL OUTLAY EXPENSES**

Object Code		Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>6100-6199 Sites &amp; Improvement of Sites</b>						
6100	Sites & Improvement of Sites	\$34,750	\$0	\$0	\$0	\$0
	<b>Total 6500-6599</b>	<b>\$34,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>6200-6299 Buildings &amp; Improvement of Buildings</b>						
6200	Buildings & Improvement of Buildings	\$0	\$0	\$5,100	\$6,500	\$7,000
	<b>Total 6500-6599</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,100</b>	<b>\$6,500</b>	<b>\$7,000</b>
<b>6400-6499 Equipment</b>						
6400	New Equipment	\$10,269	\$23,921	\$5,500	\$10,000	\$10,000
6410	Equipment-Computer Hardware	\$113,474	\$4,794	\$0	\$0	\$0
6410	Computer Hardware/Software (Attendance sys)	\$0	\$0	\$4,200	\$4,200	\$4,200
	<b>Total 6400-6499</b>	<b>\$123,743</b>	<b>\$28,715</b>	<b>\$9,700</b>	<b>\$14,200</b>	<b>\$14,200</b>
<b>6500-6599 Equipment Replacement</b>						
6500	Equipment Replacement	\$0	\$0	\$0	\$0	\$0
	<b>Total 6500-6599</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total 6000-6999</b>	<b>\$158,493</b>	<b>\$28,715</b>	<b>\$14,800</b>	<b>\$20,700</b>	<b>\$21,200</b>

**16. #7000-7399 OTHER OUTGO & DIRECT SUPPORT/INDIRECT COSTS**

Object Code		Actuals 2004-05	Actuals 2005-06	2nd Interim 2006-07	Projected 2007-08	Projected 2008-09
<b>7100-7299, 7400-7499 Other Outgo, Debt Service</b>						
7223	Transfers Apportionments (ROP)	\$0	\$0	\$0	\$0	\$0
7299	All Other Transfers Out	\$0	\$0	\$0	\$0	\$0
7438	Other Debt Service-Interest	\$2,747	\$0	\$0	\$0	\$0
7439	Other Debt Service-Principal (Telephony system)	\$34,913	\$0	\$0	\$0	\$0
	<b>Total 7100-7299, 7400-7499</b>	<b>\$37,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Expenditure Projections</b>	<b>\$9,859,515</b>	<b>\$10,029,975</b>	<b>\$10,469,573</b>	<b>\$10,838,955</b>	<b>\$11,364,561</b>