

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

Description	Account Codes	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
REVENUES:						
Revenue Limit Sources	8010-8099	\$0	\$0	\$0	\$0	\$0
Federal Revenues	8100-8299	\$1,244,101	\$892,533	\$902,275	\$886,811	\$886,811
Other State Revenues	8300-8599	\$634,273	\$836,027	\$586,862	\$586,862	\$586,862
Other Local Revenues	8600-8799	\$8,596,655	\$9,314,931	\$10,237,176	\$10,246,031	\$10,519,002
TOTAL REVENUES		\$10,475,029	\$11,043,491	\$11,726,313	\$11,719,704	\$11,992,675

EXPENDITURES:						
Certificated Wages	1000-1999	\$4,489,260	\$4,743,003	\$4,912,884	\$4,936,996	\$5,110,073
Classified Wages	2000-2999	\$2,313,440	\$2,628,487	\$2,644,740	\$2,734,396	\$2,820,363
Employee Benefits	3000-3999	\$1,870,870	\$2,045,747	\$2,268,989	\$2,403,948	\$2,573,559
Books & Supplies	4000-4999	\$422,054	\$292,158	\$310,019	\$251,395	\$247,925
Other Operating Expenses	5000-5999	\$905,636	\$1,109,730	\$1,292,081	\$1,283,081	\$1,202,360
Capital Outlay	6000-6999	\$28,715	\$5,326	\$7,000	\$7,000	\$0
Other Outgo (including 7400-7499)	7100-7299	\$0	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	7300-7399	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$10,029,975	\$10,824,451	\$11,435,713	\$11,616,816	\$11,954,281

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		\$445,054	\$219,040	\$290,600	\$102,888	\$38,394
---	--	------------------	------------------	------------------	------------------	-----------------

OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	\$0	\$75,688	\$0	\$0	\$0
Transfers Out	7610-7629	(\$300,000)	\$0	\$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
TOTAL OTHER SOURCES (USES)		(\$300,000)	\$75,688	\$0	\$0	\$0

NET INCREASE (DECREASE) IN FUND BALANCE		\$145,054	\$294,728	\$290,600	\$102,888	\$38,394
--	--	------------------	------------------	------------------	------------------	-----------------

FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	\$1,177,304	\$1,322,358	\$1,617,086	\$1,907,687	\$2,010,575
Audit Adjustments	9793	\$0	\$0	\$0	\$0	\$0
Adjustments for Restatements	9795	\$0	\$0	\$0	\$0	\$0
Net Beginning Balance	9791	\$1,177,304	\$1,322,358	\$1,617,086	\$1,907,687	\$2,010,575
ENDING FUND BALANCE		\$1,322,358	\$1,617,086	\$1,907,687	\$2,010,575	\$2,048,969

COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	\$0	\$0	\$0	\$0	\$0
General Reserve for Cash Flow (4%)	9730	\$413,199	\$432,978	\$457,429	\$464,673	\$478,171
Legally Restricted Balances:	9740	\$0	\$38,542	\$0	\$0	\$0
Designated Amounts:						
Economic Uncertainty (6%)	9710	\$619,799	\$649,467	\$686,142	\$697,009	\$717,257
Misc. projects-WASC and staff developmen	9780	\$0	\$45,000	\$0	\$0	\$0
Contingency for State Deficits	9780	\$0	\$0	\$0	\$0	\$0
Other Designations	9780	\$221,801	\$388,071	\$348,071	\$348,071	\$348,071
UNDESIGNATED FUND BALANCE		\$67,559	\$63,028	\$416,045	\$500,822	\$505,470

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08
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 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
Cost of Living (COLA) Adjustments					
Statutory COLA	4.230%	5.920%	4.530%	0.000%	0.000%
Adult Ed Revenue Limit COLA	4.230%	5.920%	4.530%	0.000%	0.000%
Adult Ed ADA Growth	2.500%	2.500%	2.500%	2.500%	2.500%
Adult Education Revenue Limit					
Prior Year Adult Ed Revenue Limit per ADA	\$2,292.26	\$2,389.22	\$2,530.66	\$2,645.30	\$2,645.30
Revenue Limit Equalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit COLA/Growth Increase	\$97.00	\$141.44	\$114.64	\$0.00	\$0.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,389.22	\$2,530.66	\$2,645.30	\$2,645.30	\$2,645.30
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
Adjusted Adult Ed Base Revenue Limit	\$2,389.22	\$2,530.66	\$2,645.30	\$2,645.30	\$2,645.30
Adult Education ADA Cap Calculations					
Adult Ed Prior Year Base ADA CAP	3,191.56	3,271.33	3,353.11	3,436.94	3,522.86
Adult Ed ADA Growth %	2.500%	2.500%	2.500%	2.500%	2.500%
Adult Ed ADA Growth	79.79	81.78	83.83	85.92	88.07
Adult Ed CAP Reduction %	0.00%	0.00%	0.00%	0.00%	0.00%
Cal works ADA Allowed	43.43	0.00	50.00	0.00	0.00
Adult Ed ADA CAP	3,315	3,353	3,487	3,523	3,611
Step, Column & Longevity Changes (approximate):					
AFT Teachers	1.00%	1.20%	0.88%	0.70%	0.50%
CSEA Classified Employees	1.80%	2.00%	2.10%	1.20%	1.00%
Management-Certificated	1.00%	1.60%	1.89%	1.80%	1.80%
Management-Classified	1.50%	1.60%	1.80%	1.30%	0.80%
Salaries & Wages Adjustments					
CTA On Schedule	3.00%	5.92%	0.00%	0.00%	0.00%
AFT On Schedule	3.00%	5.92%	0.00%	0.00%	0.00%
CSEA On Schedule	3.00%	5.92%	0.00%	0.00%	0.00%
Administration On Schedule	3.00%	5.92%	0.00%	0.00%	0.00%
Statutory Benefits - Certificated					
STRS	8.250%	8.250%	8.250%	8.250%	8.250%
Medicare	1.450%	1.450%	1.450%	1.450%	1.450%
Unemployment (SUI)	0.450%	0.050%	0.050%	0.050%	0.050%
Workers Compensation	2.539%	1.931%	1.495%	1.495%	1.495%
Totals	12.689%	11.681%	11.245%	11.245%	11.245%
Statutory Benefits - Classified					
PERS	9.116%	9.124%	9.306%	9.306%	9.306%
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)	0.450%	0.050%	0.050%	0.050%	0.050%
Workers Comp	2.539%	1.931%	1.501%	1.501%	1.501%
Totals	26.755%	25.755%	25.507%	25.507%	25.507%

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08
ADULT EDUCATION FUND 110

1. PROJECTION ASSUMPTIONS - Continued

	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
Full Time Equivalent (FTE) Employees					
AFT Teachers	70.9	74.7	74.7	74.7	74.7
CSEA Classified Employees	52.0	54.0	54.0	54.0	54.0
Management-Certificated	4.5	4.5	4.5	4.5	4.5
Management-Classified	2.9	2.9	2.6	2.6	2.6
Totals	130.3	136.1	135.8	135.8	135.8
Other-Miscellaneous					
PERS Reduction (Federal Grant wages exempt)	3.904%	3.896%	3.714%	3.714%	3.714%
FICA Alternative	3.750%	3.750%	3.750%	3.750%	3.750%
Health & Welfare Projected % Incease	5.000%	5.920%	5.000%	5.000%	5.000%
Health & Welfare Employer Contribution	\$9,572	\$10,139	\$10,646	\$11,178	\$11,737
Interest Rates: 10-year treasuries	4.50%	4.70%	4.90%	5.30%	5.40%
California CPI	4.40%	3.40%	2.90%	2.50%	2.80%

2. ADA PROJECTIONS BY DISTRICT

Pgm	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
Adult Ed - San Jose					
	2,137.07	2,190.50	2,245.26	2,301.39	2,358.93
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	53.43	54.76	56.13	57.53	58.97
Adjusted Base ADA	2,190.50	2,245.26	2,301.39	2,358.93	2,417.90
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	2,190.50	2,245.26	2,301.39	2,358.93	2,417.90
221 Add: Calworks ADA Allowed	25.27	0.00	30.00	0.00	0.00
Total San Jose ADA CAP	2,215.77	2,245.26	2,331.39	2,358.93	2,417.90
Actual San Jose ADA	2,100.56	2,360.12	2,331.39	2,358.93	2,417.90
Excess ADA or (Deficit)	(115.21)	114.86	0.00	0.00	0.00
Adult Ed -Campbell					
	1,054.49	1,080.83	1,107.85	1,135.55	1,163.94
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	26.36	27.02	27.70	28.39	29.10
Adjusted Base ADA	1,080.83	1,107.85	1,135.55	1,163.94	1,193.04
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	1,080.83	1,107.85	1,135.55	1,163.94	1,193.04
221 Add: Calworks ADA Allowed	18.16	0.00	20.00	0.00	0.00
Total Campbell ADA CAP	1,098.99	1,107.85	1,155.55	1,163.94	1,193.04
Actual Campbell ADA	1,091.91	1,163.76	1,155.55	1,163.94	1,193.04
Excess ADA or (Deficit)	(7.08)	55.91	0.00	0.00	0.00
Adult Ed - Combined (San Jose+Campbell)					
	3,191.56	3,271.33	3,353.11	3,436.94	3,522.86
Prior Year Base ADA CAP					
Plus: Allowed Growth ADA	79.79	81.78	83.83	85.92	88.07
Adjusted Base ADA	3,271.35	3,353.11	3,436.94	3,522.86	3,610.93
Reduction in ADA CAP	0.00	0.00	0.00	0.00	0.00
211 Adjusted Base ADA CAP	3,271.35	3,353.11	3,436.94	3,522.86	3,610.93
221 Add: Calworks ADA Allowed	43.43	0.00	50.00	0.00	0.00
Total Combined ADA CAP (rounded)	3,314.78	3,353.00	3,486.94	3,522.86	3,610.93
Actual Total ADA	3,192.47	3,523.88	3,486.94	3,522.86	3,610.93
Excess ADA or (Deficit)	(122.31)	170.88	0.00	0.00	0.00

Metro Education District
MULTI-YEAR PROJECTIONS

Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

3. #8290 FEDERAL REVENUE

Object				Actuals	Actuals	Budget	Projected	Projected
Code	Pgm	Resource		2005-06	2006-07	2007-08	2008-09	2009-10
8290	284	Fed Revenue (EL Civics)	3926	\$666,675	\$409,279	\$411,271	\$411,271	\$411,271
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	\$485,775	\$417,375	\$428,182	\$428,182	\$428,182
8290	362	Fed Revenue (ASE)	3913	\$60,975	\$44,100	\$47,358	\$47,358	\$47,358
8290	365	Fed Revenue (EL Civics-Suppl.)	3926	\$0	\$0	\$0	\$0	\$0
8290	603	Fed Revenue (132 Carl Perkins)	3555	\$30,676	\$21,779	\$15,464	\$0	\$0
Total Other Federal Revenue				\$1,244,101	\$892,533	\$902,275	\$886,811	\$886,811

4. #8300-8599 SUMMARY OF OTHER STATE REVENUES

Object				Actuals	Actuals	Budget	Projected	Projected
Code	Pgm			2005-06	2006-07	2007-08	2008-09	2009-10
8590	000	One time school site/district block grant		\$0	\$261,682	\$0	\$0	\$0
8590	260	State Revenues (1st Five)		\$81,009	\$0	\$0	\$0	\$0
8590	545	State Revenues (Calworks Spt)		\$0	\$0	\$0	\$0	\$0
8590	546	State Revenues (Calworks Admin)	9002	\$553,264	\$574,345	\$586,862	\$586,862	\$586,862
Total Other State Revenues				\$634,273	\$836,027	\$586,862	\$586,862	\$586,862

5. #8600-8799 SUMMARY OF OTHER LOCAL REVENUES

Object				Actuals	Actuals	Budget	Projected	Projected
Code	Pgm			2005-06	2006-07	2007-08	2008-09	2009-10
Sales, Leases, Rentals & Interest								
8660	793	Interest (General Administration)		\$21,600	\$29,212	\$25,000	\$25,000	\$25,000
8671	287	Adult Ed Fees (Personalized Prep)		\$55,002	\$66,534	\$68,550	\$68,550	\$68,550
Total Sales, Leases, Rentals & Interest				\$76,602	\$95,746	\$93,550	\$93,550	\$93,550
Interagency Services								
8676	211	Interagency Svcs (Adult-Prior Yr)		\$57,687	(\$413)	\$0	\$0	\$0
8677	211	Interagency Svcs (Mandated Adult-San Jose)		\$4,958,299	\$5,681,990	\$6,087,880	\$6,240,077	\$6,396,070
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,565,400	\$2,803,592	\$3,003,863	\$3,078,960	\$3,155,938
8677	221	Interagency Svcs (Calworks-San Jose)		\$60,377	\$0	\$79,358	\$0	\$0
8677	221	interagency Svcs (Calworks-Campbell)		\$43,389	\$0	\$52,906	\$0	\$0
8678	211	Interagency Svcs (Adult-Prior Yr)		\$195,466	\$25	\$0	\$0	\$0
Total Interagency Services				\$7,880,618	\$8,485,194	\$9,224,007	\$9,319,037	\$9,552,008
Other Fees & Contracts								
8689	211	Class Reg. Fees		\$37,007	\$39,440	\$110,000	\$110,000	\$150,000
8689	270	Other Fees & Contracts (GED)		\$69,199	\$72,078	\$64,000	\$64,000	\$64,000
8689	544	Other Fees & Contracts (Bridge Project)		\$262,239	\$289,997	\$304,496	\$304,496	\$304,496
8689	628	Other Fees & Contracts (Job Corps-Aide)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Other Fees & Contracts				\$401,140	\$426,515	\$503,496	\$503,496	\$543,496

Metro Education District
MULTI-YEAR PROJECTIONS

Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

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

Object Code	Pgm		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
Other Local Revenues							
8699	250	Other Local Revenues (Capital High School)	\$216,900	\$252,111	\$259,588	\$259,588	\$259,588
8699	260	Other Local Revenues (reimbursement bySJUF)	\$0	\$21,100	\$0	\$0	\$0
8699	270	Other Local Revenues (GED Testing)	\$0	\$0	\$0	\$0	\$0
8699	273	Other Local Revenues (SJ CBET class)	\$0	\$0	\$66,000	\$0	\$0
8699	286	Other Local Revenues (CSCCROA/LEA)	\$7,915	\$10,210	\$9,700	\$9,700	\$9,700
8699	561	Other Local Revenues (Moreland School Distr)	\$0	\$12,045	\$15,675	\$0	\$0
8699	788	Other Local Revenues (Safety Credit)	\$5,147	\$510	\$2,000	\$3,000	\$3,000
8699	793	Other Local Revenues (General Admin.)	\$8,333	\$254	\$6,000	\$500	\$500
Total Other Local Revenues			\$238,295	\$307,476	\$358,963	\$272,788	\$272,788
Tuition							
8710	288	Tuition (CIP Program-Fee Based)	\$0	\$0	\$12,000	\$12,000	\$12,000
8710	295	MAEP Fee Based	\$0	\$0	\$45,160	\$45,160	\$45,160
Total Tuition			\$0	\$0	\$57,160	\$57,160	\$57,160
Total Local Revenues			\$8,596,655	\$9,314,931	\$10,237,176	\$10,246,031	\$10,519,002

6. #8912-8919 TRANSFERS IN

Object Code	Pgm	Transfer Source:	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
8919	781	Fund 17-Special Reserve (Mandated Cost Reimb)	\$0	\$44,880	\$0	\$0	\$0
8919	793	Fund 40-Special Reserve (Capital Outlay)	\$0	\$30,808	\$0	\$0	\$0
Total Transfers In			\$0	\$75,688	\$0	\$0	\$0

7. #7310-7629 TRANSFERS OUT

Object Code	Pgm	Transfer Destination:	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
7619		Fund 40-Spec. Reserve (Capital Outlay Fund)	\$300,000	\$0	\$0	\$0	\$0
Total Transfers Out			\$300,000	\$0	\$0	\$0	\$0

8. #8930-8979 OTHER SOURCES

Object Code	Pgm	Transfer Destination:	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
8972	793	Proceeds from Capital Leases (Telephony)	\$0	\$0	\$0	\$0	\$0
8972	793	Proceeds from Capital Leases (Other)	\$0	\$0	\$0	\$0	\$0
Total Transfers In			\$0	\$0	\$0	\$0	\$0

9. #9600-9790 COMPONENTS OF ENDING FUND BALANCES

Object Code	Res		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
Ending Fund Balance			\$1,322,358	\$1,617,086	\$1,907,687	\$2,010,575	\$2,048,969
<u>Reserved:</u>							
9711		Revolving Cash	\$0	\$0	\$0	\$0	\$0
9713		Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0
9730		General Reserve for Cash Flow (4%)	\$413,199	\$432,978	\$457,429	\$464,673	\$478,171
Total Fund Balance Reserves			\$413,199	\$432,978	\$457,429	\$464,673	\$478,171
<u>Legally Restricted:</u>							
9740		Legally Restricted Balances	\$0	\$38,542	\$0	\$0	\$0
<u>Designated:</u>							
9710		Economic Uncertainty (6%)	\$619,799	\$649,467	\$686,142	\$697,009	\$717,257
9780		Misc. projects-WASC and staff development	\$0	\$45,000	\$0	\$0	\$0
9780		Complete NAS System Memory Expansion	\$4,200	\$0	\$0	\$0	\$0
9780		Software Upgrade at Erikson site-WAN Accelerator Softv	\$15,000	\$0	\$0	\$0	\$0
9780		Complete IT Generator project	\$2,975	\$0	\$0	\$0	\$0
9780		Upgrade Ellis Server for all sites	\$0	\$40,000	\$0	\$0	\$0
9780		PERS Recapture Liability Reserve	\$199,626	\$348,071	\$348,071	\$348,071	\$348,071
Total Restricted & Designated Balances			\$1,254,799	\$1,554,058	\$1,491,642	\$1,509,753	\$1,543,499
Undesignated Fund Balance			\$67,559	\$63,028	\$416,045	\$500,822	\$505,470

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08
ADULT EDUCATION FUND 110

10. #1000-1999 CERTIFICATED SALARIES EXPENSES

Object Code	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
1100-1199 Teacher Salaries					
1130 Teachers-Hourly	\$2,647,105	\$2,706,090	\$2,845,642	\$2,870,642	\$2,975,642
1130 Teachers-Hourly (Step Increases)	\$24,825	\$30,100	\$25,000	\$20,000	\$15,000
1160 Teachers-Substitutes	\$143,394	\$136,926	\$140,000	\$135,000	\$135,000
1170 Teachers-Extra Duty Pay	\$6,855	\$14,369	\$12,500	\$13,000	\$13,000
Total 1100-1199	\$2,822,179	\$2,887,485	\$3,023,142	\$3,038,642	\$3,138,642
1200-1299 Guidance & Counseling Salaries					
1230 Guidance/Counselors-Hourly	\$74,040	\$68,317	\$68,751	\$63,836	\$63,836
1230 Guidance/Counselors-Hourly (Reductions)	\$0	\$0	(\$4,915)	\$0	\$0
1260 Guidance/Counselors-Substitutes	\$0	\$1,783	\$2,500	\$2,500	\$2,500
1270 Guidance/Counselors-Extra Duty	\$0	\$1,627	\$2,000	\$2,000	\$2,000
Total 1200-1299	\$74,040	\$71,727	\$68,336	\$68,336	\$68,336
1300-1399 Certificated Supervisors & Administrators Salaries					
1310 Certificated Administrators-Full Time	\$407,830	\$699,059	\$449,044	\$457,656	\$466,268
1310 Certificated Administrators-Full Time (Step/Col)	\$0	\$10,827	\$8,612	\$8,612	\$8,612
1330 Certificated Administrators-Hourly	\$425,688	\$206,611	\$437,032	\$437,032	\$437,032
1331 Site/Program Supervisor Salaries	\$173,167	\$160,930	\$409,287	\$359,287	\$359,287
1331 Site/Program Supervisor Salaries (Reductions)	\$0	\$0	(\$50,000)	\$0	\$0
1332 Curriculum Specialist Salaries	\$333,017	\$494,548	\$352,535	\$325,535	\$380,000
1332 Curriculum Specialist Salaries (Reductions)	\$0	\$0	(\$27,000)	\$0	\$0
Total 1300-1399	\$1,339,702	\$1,571,975	\$1,579,510	\$1,588,122	\$1,651,199
1900-1999 Other Certificated Salaries					
1950 Other Certificated-Other Assignment	\$47,444	\$33,917	\$35,000	\$35,000	\$45,000
1951 Other Certificated-Stipend	\$197,570	\$174,407	\$201,596	\$201,596	\$201,596
1952 Other Certificated-Stipend-Flat Rate	\$8,325	\$3,492	\$5,300	\$5,300	\$5,300
Total 1900-1999	\$253,339	\$211,816	\$241,896	\$241,896	\$251,896
Total 1000-1999	\$4,489,260	\$4,743,003	\$4,912,884	\$4,936,996	\$5,110,073

Metro Education District
MULTI-YEAR PROJECTIONS

Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

11. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<u>2100-2199 Instructional Aides Salaries</u>					
2110	\$355,271	\$385,430	\$389,585	\$397,215	\$410,655
2110	\$8,702	\$14,000	\$19,020	\$13,440	\$12,495
2110	\$0	\$0	(\$11,390)	\$0	\$0
2130	\$6,148	\$6,512	\$7,000	\$13,000	\$13,000
2140	\$1,763	\$1,148	\$0	\$0	\$0
2160	\$11,287	\$920	\$1,000	\$1,500	\$1,500
2170	\$27,607	\$26,223	\$35,000	\$25,000	\$25,000
2170	\$0	\$0	(\$10,000)	\$0	\$0
Total 2100-2199	\$410,778	\$434,233	\$430,215	\$450,155	\$462,650
<u>2200-2299 Classified Support Salaries</u>					
2210	\$149,533	\$152,224	\$164,129	\$171,235	\$171,690
2210	\$10,800	\$4,330	\$7,106	\$455	\$455
2210	\$0	\$0	\$3,750	\$0	\$0
2240	\$1,447	\$2,501	\$2,500	\$2,500	\$2,500
2260	\$0	\$492	\$0	\$0	\$0
Total 2200-2299	\$161,780	\$159,547	\$177,485	\$174,190	\$174,645
<u>2300-2399 Classified Supervisors & Administrators Salaries</u>					
2310	\$256,875	\$314,964	\$289,018	\$294,332	\$298,212
2310	\$4,188	\$5,143	\$5,314	\$3,880	\$1,004
2330	\$6,060	\$26,907	\$26,203	\$26,203	\$26,203
Total 2300-2399	\$267,123	\$347,014	\$320,535	\$324,415	\$325,419
<u>2400-2499 Clerical & Office Salaries</u>					
2410	\$1,350,325	\$1,547,716	\$1,563,390	\$1,642,313	\$1,716,914
2410	\$20,000	\$29,070	\$21,933	\$14,023	\$10,435
2410	\$0	\$0	\$2,882	\$0	\$0
2430	\$15,789	\$15,489	\$13,000	\$13,000	\$13,000
2440	\$14,236	\$2,345	\$3,500	\$3,500	\$3,500
2460	\$4,505	\$3,158	\$5,000	\$6,000	\$6,000
2470	\$3,867	\$548	\$2,000	\$2,000	\$3,000
Total 2400-2499	\$1,408,722	\$1,598,326	\$1,611,705	\$1,680,836	\$1,752,849
<u>2900-2999 Other Classified Salaries</u>					
2910	\$34,706	\$76,727	\$87,800	\$87,800	\$87,800
2930	\$19,750	\$4,209	\$3,000	\$3,000	\$3,000
2960	\$2,352	\$366	\$500	\$500	\$500
2970	\$7,689	\$8,065	\$9,500	\$9,500	\$9,500
2980	\$540	\$0	\$4,000	\$4,000	\$4,000
Total 2900-2999	\$65,037	\$89,367	\$104,800	\$104,800	\$104,800
Total 2000-2999	\$2,313,440	\$2,628,487	\$2,644,740	\$2,734,396	\$2,820,363

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08
ADULT EDUCATION FUND 110

12. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code		Budget Year Rates	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
3100-3199 STRS Benefits							
3101	STRS-Certificated	8.2500%	\$294,719	\$319,635	\$361,463	\$368,433	\$402,235
3102	STRS-Classified	8.2500%	\$1,355	\$1,782	\$2,500	\$2,500	\$2,500
Total 3100-3199			\$296,074	\$321,417	\$363,963	\$370,933	\$404,735
3200-3299 PERS Benefits							
3201	PERS-Certificated	9.3060%	\$7,990	\$13,001	\$13,767	\$13,767	\$13,767
3202	PERS-Classified	9.3060%	\$190,213	\$219,250	\$233,197	\$230,000	\$240,000
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$127,790	\$145,865	\$158,276	\$165,829	\$171,776
Total 3200-3299			\$326,132	\$378,116	\$405,240	\$409,596	\$425,543
3300-3399 FICA, Medicare Benefits							
3311	FICA-Certificated	6.2000%	\$7,784	\$11,452	\$11,591	\$15,000	\$15,000
3312	FICA-Classified	6.2000%	\$123,096	\$142,108	\$141,519	\$159,762	\$164,792
3321	Medicare-Certificated	1.4500%	\$58,523	\$64,206	\$70,841	\$71,586	\$78,096
3322	Medicare-Classified	1.4500%	\$31,809	\$35,962	\$37,046	\$38,952	\$40,198
Total 3300-3399			\$221,212	\$253,728	\$260,997	\$285,300	\$298,086
3400-3499 Health & Welfare Benefits							
3401	H & W-Certificated	5.00% incr/yr	\$397,240	\$481,949	\$586,924	\$636,270	\$688,084
3402	H & W-Classified	5.00% incr/yr	\$413,925	\$452,980	\$520,491	\$566,516	\$614,842
Total 3400-3499			\$811,165	\$934,929	\$1,107,415	\$1,202,786	\$1,302,926
3500-3599 SUI Benefits							
3501	SUI-Certificated	0.0500%	\$19,285	\$2,283	\$2,440	\$2,500	\$2,600
3502	SUI-Classified	0.0500%	\$9,684	\$1,220	\$1,287	\$1,367	\$1,410
Total 3500-3599			\$28,969	\$3,503	\$3,727	\$3,867	\$4,010
3600-3699 Workers Comp Benefits							
3601	Workers Comp-Certificated	1.5011%	\$111,531	\$90,137	\$72,901	\$73,808	\$79,896
3602	Workers Comp-Classified	1.5011%	\$57,226	\$48,515	\$38,496	\$40,458	\$40,863
Total 3600-3699			\$168,757	\$138,652	\$111,397	\$114,266	\$120,759
3900-3999 Other Benefits							
3901	SS Alternative-Certificated	3.7500%	\$13,311	\$10,706	\$11,200	\$12,000	\$12,000
3902	SS Alternative-Classified	3.7500%	\$5,250	\$4,696	\$5,050	\$5,200	\$5,500
Total 3900-3999			\$18,561	\$15,402	\$16,250	\$17,200	\$17,500
Total 3000-3999			\$1,870,870	\$2,045,747	\$2,268,989	\$2,403,948	\$2,573,559

Metro Education District
MULTI-YEAR PROJECTIONS

Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

13. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<u>4200-4299 Books & Other Reference Materials</u>						
4200	Books & Other Reference Materials	\$70,259	\$41,350	\$39,085	\$40,000	\$40,000
Total 4200-4299		\$70,259	\$41,350	\$39,085	\$40,000	\$40,000
<u>4300-4399 Materials & Supplies</u>						
4300	Materials & Supplies	\$184,025	\$156,637	\$150,205	\$120,000	\$120,000
4311	Subscriptions	\$0	\$577	\$500	\$500	\$500
4330	Vehicle Repair Supplies	\$317	\$1,704	\$1,500	\$1,538	\$1,581
4340	Maintenance Supplies	\$17,848	\$15,671	\$23,192	\$24,000	\$20,000
4350	Custodial Supplies	\$16,315	\$14,024	\$17,000	\$17,425	\$17,913
Total 4300-4399		\$226,775	\$188,613	\$192,397	\$163,463	\$159,993
<u>4400-4499 Non Capitalized Equipment</u>						
4400	Non Capitalized Equipment-New	\$15,645	\$13,566	\$7,932	\$7,932	\$7,932
4410	Non Capitalized Computer Hardware/Software	\$109,375	\$48,629	\$70,605	\$40,000	\$40,000
Total 4400-4499		\$125,020	\$62,195	\$78,537	\$47,932	\$47,932
Total 4000-4999		\$422,054	\$292,158	\$310,019	\$251,395	\$247,925

14. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<u>5200-5299 Travel & Conferences</u>						
5200	Travel & Conferences	\$26,610	\$19,804	\$17,850	\$10,000	\$8,000
5210	Mileage Reimbursement	\$13,732	\$12,207	\$12,430	\$13,000	\$13,000
5220	Staff Development	\$10,258	\$5,614	\$11,650	\$8,000	\$8,000
Total 5200-5299		\$50,600	\$37,625	\$41,930	\$31,000	\$29,000
<u>5300-5399 Dues & Memberships</u>						
5300	Dues & Memberships	\$5,076	\$2,087	\$3,049	\$3,049	\$3,049
Total 5300-5399		\$5,076	\$2,087	\$3,049	\$3,049	\$3,049
<u>5400-5499 Insurance</u>						
5400	Other Insurance	\$29,959	\$31,525	\$30,837	\$31,608	\$32,493
Total 5400-5499		\$29,959	\$31,525	\$30,837	\$31,608	\$32,493
<u>5500-5599 Operation & Housekeeping Services</u>						
5510	Gas	\$2,668	\$1,743	\$1,500	\$1,538	\$1,581
5520	Light & Power	\$50,474	\$53,945	\$55,000	\$57,000	\$58,596
5530	Water	\$7,964	\$6,595	\$8,000	\$9,000	\$9,252
5570	Waste Disposal	\$3,482	\$5,162	\$4,000	\$4,100	\$4,215
5571	Environmental Disposal	\$2,274	\$2,304	\$2,500	\$2,563	\$2,634
Total 5500-5599		\$66,862	\$69,749	\$71,000	\$74,200	\$76,278

Metro Education District
MULTI-YEAR PROJECTIONS
Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

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

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
5600-5699 Rentals, Leases & Repairs						
5600	Rentals, Leases & Repairs	\$96,012	\$94,748	\$108,000	\$110,700	\$85,000
5610	General Building Repair	\$5,108	\$5,553	\$10,000	\$11,000	\$11,308
5620	Equipment Service Contract	\$2,405	\$606	\$1,500	\$1,538	\$1,581
5650	Non-Capitalized Site Improvements	\$4,393	\$4,651	\$0	\$0	\$0
5655	Non-Capitalized Bldg Improvements	\$5,900	\$506	\$3,000	\$3,075	\$3,161
5680	Use of Facilities (Facilities rentals)	\$200,482	\$193,665	\$230,000	\$200,000	\$150,000
	Total 5600-5699	\$314,300	\$299,729	\$352,500	\$326,313	\$251,050
5800-5899 Professional/Consulting Services & Other Operating Expenses						
5800	Professional Consulting Services & Oper Exp.	\$202,571	\$225,368	\$254,227	\$265,000	\$200,000
5800	Contract-Cosmetology	\$0	\$200,000	\$200,000	\$200,000	\$200,000
5802	Independent Contractors (Pony,Garden Coord)	\$5,600	\$0	\$0	\$0	\$0
5806	Miscellaneous Fees	\$37	\$0	\$0	\$0	\$0
5810	Advertising	\$25,969	\$12,394	\$17,600	\$18,040	\$18,545
5815	Printing & Duplicating	\$74,308	\$72,819	\$87,500	\$89,688	\$92,199
5820	Legal & Audit	\$6,315	\$6,723	\$25,000	\$30,000	\$30,000
5822	Audits	\$6,839	\$9,786	\$9,100	\$10,000	\$12,000
5831	TB Testing	\$328	\$39	\$500	\$500	\$500
5832	Fingerprinting	\$3,019	\$1,811	\$5,000	\$5,000	\$3,000
5850	Data Processing	\$998	\$824	\$1,200	\$1,230	\$1,264
5852	Computer Support Contract	\$599	\$5,000	\$5,300	\$5,433	\$5,585
5854	Financial Systems Contracts	\$28,654	\$28,907	\$32,638	\$33,454	\$34,391
5855	Attendance System Support Contract	\$4,765	\$11,107	\$13,000	\$13,325	\$13,698
5858	Internet Contract Support	\$4,998	\$6,626	\$9,500	\$9,738	\$10,010
5870	Transportation	\$4,483	\$2,165	\$47,000	\$48,175	\$49,524
	Total 5800-5899	\$369,483	\$583,569	\$707,565	\$729,581	\$720,716
5900-5999 Communications						
5900	Communications	\$26,798	\$37,843	\$32,000	\$32,800	\$33,718
5910	Postage	\$37,761	\$41,632	\$44,700	\$45,818	\$47,100
5920	Cellular Telephone	\$4,797	\$5,971	\$8,500	\$8,713	\$8,956
	Total 5900-5999	\$69,356	\$85,446	\$85,200	\$87,330	\$89,775
	Total 5000-5999	\$905,636	\$1,109,730	\$1,292,081	\$1,283,081	\$1,202,360

Metro Education District
MULTI-YEAR PROJECTIONS

Proposed Budget, FY 2007-08

ADULT EDUCATION FUND 110

15. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<u>6100-6199 Sites & Improvement of Sites</u>						
6100	Sites & Improvement of Sites	\$0	\$0	\$0	\$0	\$0
	Total 6500-6599	\$0	\$0	\$0	\$0	\$0
<u>6200-6299 Buildings & Improvement of Buildings</u>						
6200	Buildings & Improvement of Buildings	\$0	\$5,326	\$0	\$0	\$0
	Total 6500-6599	\$0	\$5,326	\$0	\$0	\$0
<u>6400-6499 Equipment</u>						
6400	New Equipment	\$23,921	\$0	\$7,000	\$7,000	\$0
6410	Equipment-Computer Hardware	\$4,794	\$0	\$0	\$0	\$0
6410	Computer Hardware/Software (Attendance sys)	\$0	\$0	\$0	\$0	\$0
	Total 6400-6499	\$28,715	\$0	\$7,000	\$7,000	\$0
<u>6500-6599 Equipment Replacement</u>						
6500	Equipment Replacement	\$0	\$0	\$0	\$0	\$0
	Total 6500-6599	\$0	\$0	\$0	\$0	\$0
	Total 6000-6999	\$28,715	\$5,326	\$7,000	\$7,000	\$0

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

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
<u>7100-7299, 7400-7499 Other Outgo, Debt Service</u>						
7223	Transfers Apportionments (ROP)	\$0	\$0	\$0	\$0	\$0
7299	All Other Transfers Out	\$0	\$0	\$0	\$0	\$0
7438	Other Debt Service-Interest	\$0	\$0	\$0	\$0	\$0
7439	Other Debt Service-Principal (Telephony system)	\$0	\$0	\$0	\$0	\$0
	Total 7100-7299, 7400-7499	\$0	\$0	\$0	\$0	\$0
	Total Expenditure Projections	\$10,029,975	\$10,824,451	\$11,435,713	\$11,616,816	\$11,954,281