

Metro Education District
MULTI-YEAR PROJECTIONS
 Second Interim Report, 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	\$802,866	\$728,736
Other State Revenues	8300-8599	\$634,273	\$836,027	\$586,862	\$548,716	\$565,177
Other Local Revenues	8600-8799	\$8,596,655	\$9,314,931	\$10,173,972	\$9,541,792	\$10,059,212
TOTAL REVENUES		\$10,475,029	\$11,043,491	\$11,663,109	\$10,893,373	\$11,353,125

EXPENDITURES:						
Certificated Wages	1000-1999	\$4,489,260	\$4,743,003	\$4,565,301	\$4,516,384	\$4,719,461
Classified Wages	2000-2999	\$2,313,440	\$2,628,487	\$2,662,841	\$2,598,230	\$2,628,184
Employee Benefits	3000-3999	\$1,870,870	\$2,045,747	\$2,168,511	\$2,311,106	\$2,476,805
Books & Supplies	4000-4999	\$422,054	\$292,158	\$316,086	\$314,550	\$327,606
Other Operating Expenses	5000-5999	\$905,636	\$1,109,730	\$1,236,314	\$1,412,291	\$1,509,262
Capital Outlay	6000-6999	\$28,715	\$5,326	\$0	\$0	\$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	\$10,949,053	\$11,152,561	\$11,661,318

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		\$445,054	\$219,040	\$714,056	(\$259,188)	(\$308,193)
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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	\$714,056	(\$259,188)	(\$308,193)
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FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	\$1,177,304	\$1,322,358	\$1,617,086	\$2,331,143	\$2,071,955
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	\$2,331,143	\$2,071,955
ENDING FUND BALANCE		\$1,322,358	\$1,617,086	\$2,331,143	\$2,071,955	\$1,763,762

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	\$437,962	\$446,102	\$466,453
Legally Restricted Balances:	9740	\$0	\$38,542	\$0	\$0	\$0
Designated Amounts:						
Economic Uncertainty (6%)	9710	\$619,799	\$649,467	\$656,942	\$669,154	\$699,679
Misc. projects-WASC and staff development	9780	\$0	\$45,000	\$0	\$0	\$0
Contingency for State Deficits	9780	\$0	\$0	\$500,000	\$500,000	\$0
Other Designations	9780	\$221,801	\$388,071	\$282,000	\$0	\$0
UNDESIGNATED FUND BALANCE		\$67,559	\$63,028	\$454,239	\$456,699	\$597,630

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Explanation:

The following MYP Detail includes a summary of assumptions, calculations and changes in expenditures from year to year. Multi-year projections are best estimates based on information known at the time the estimates are prepared, and may change as more refined data becomes available.

1. PROJECTION ASSUMPTIONS

	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
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Cost of Living (COLA) Adjustments

Statutory COLA	4.230%	5.920%	4.530%	0.000%	3.000%
Adult Ed Revenue Limit COLA	4.230%	5.920%	4.530%	0.000%	3.000%
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	\$2,473.36
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	\$79.00
Adjusted Adult Ed Revenue Limit/ADA	\$2,389.22	\$2,530.66	\$2,645.30	\$2,645.30	\$2,552.36
State Revenue Limit Reduction	0.000%	0.000%	0.500%	6.500%	0.000%
State RL Reduction per ADA	\$0.00	\$0.00	\$13.23	\$171.94	\$0.00
Adjusted Adult Ed Base Revenue Limit	\$2,389.22	\$2,530.66	\$2,632.07	\$2,473.36	\$2,552.36

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%

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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
	53.43	54.76	56.13	57.53	58.97
	2,190.50	2,245.26	2,301.39	2,358.93	2,417.90
	0.00%	0.00%	0.00%	0.00%	0.00%
	0.00	0.00	0.00	0.00	0.00
211	2,190.50	2,245.26	2,301.39	2,358.93	2,417.90
221	25.27	0.00	30.00	0.00	0.00
	2,215.77	2,245.26	2,331.39	2,358.93	2,417.90
	2,100.56	2,360.12	2,331.39	2,358.93	2,417.90
	(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
	26.36	27.02	27.70	28.39	29.10
	1,080.83	1,107.85	1,135.55	1,163.94	1,193.04
	0.00%	0.00%	0.00%	0.00%	0.00%
	0.00	0.00	0.00	0.00	0.00
211	1,080.83	1,107.85	1,135.55	1,163.94	1,193.04
221	18.16	0.00	20.00	0.00	0.00
	1,098.99	1,107.85	1,155.55	1,163.94	1,193.04
	1,091.91	1,163.76	1,155.55	1,163.94	1,193.04
	(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
	79.79	81.78	83.83	85.92	88.07
	3,271.35	3,353.11	3,436.94	3,522.86	3,610.93
	0.00	0.00	0.00	0.00	0.00
211	3,271.35	3,353.11	3,436.94	3,522.86	3,610.93
221	43.43	0.00	50.00	0.00	0.00
	3,314.78	3,353.00	3,486.94	3,522.86	3,610.93
	3,192.47	3,523.88	3,486.94	3,522.86	3,610.93
	(122.31)	170.88	0.00	0.00	0.00

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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	\$370,144	\$333,130
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	\$385,364	\$346,827
8290	362	Fed Revenue (ASE)	3913	\$60,975	\$44,100	\$47,358	\$47,358	\$48,779
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	\$802,866	\$728,736

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	\$548,716	\$565,177
Total Other State Revenues				\$634,273	\$836,027	\$586,862	\$548,716	\$565,177

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	\$10,000	\$8,000
8671	287	Adult Ed Fees (Personalized Prep)		\$55,002	\$66,534	\$68,550	\$65,000	\$65,000
Total Sales, Leases, Rentals & Interest				\$76,602	\$95,746	\$93,550	\$75,000	\$73,000
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	\$6,055,787	\$5,834,472	\$6,171,339
8677	211	Interagency Svcs (Mandated Adult-Campbell)		\$2,565,400	\$2,803,592	\$2,988,844	\$2,878,828	\$3,045,052
8677	221	Interagency Svcs (Calworks-San Jose)		\$60,377	\$0	\$78,961	\$0	\$0
8677	221	interagency Svcs (Calworks-Campbell)		\$43,389	\$0	\$52,641	\$0	\$0
8678	211	Interagency Svcs (Adult-Prior Yr)		\$195,466	\$25	\$0	\$0	\$0
Total Interagency Services				\$7,880,618	\$8,485,194	\$9,176,233	\$8,713,300	\$9,216,391
Other Fees & Contracts								
8689	211	Class Reg. Fees		\$37,007	\$39,440	\$110,000	\$100,000	\$100,000
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	\$284,704	\$293,245
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	\$473,704	\$482,245

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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	211	Other Local Revenues (class registration fees)	\$0	\$11,246	\$4,000	\$0	\$0
8699	250	Other Local Revenues (Capital High School)	\$216,900	\$252,111	\$259,588	\$259,588	\$267,376
8699	260	Other Local Revenues (reimbursement bySJUF)	\$0	\$21,100	\$0	\$0	\$0
8699	273	Other Local Revenues (SJ CBET class)	\$0	\$0	\$50,570	\$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	\$2,000	\$2,000
8699	793	Other Local Revenues (General Admin.)	\$8,333	\$254	\$6,000	\$500	\$500
Total Other Local Revenues			\$238,295	\$307,476	\$347,533	\$271,788	\$279,576
Tuition							
8710	288	Tuition (CIP Program-Fee Based)	\$0	\$0	\$8,000	\$8,000	\$8,000
8710	295	MAEP Fee Based	\$0	\$0	\$45,160	\$0	\$0
Total Tuition			\$0	\$0	\$53,160	\$8,000	\$8,000
Total Local Revenues			\$8,596,655	\$9,314,931	\$10,173,972	\$9,541,792	\$10,059,212

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	\$2,331,143	\$2,071,955	\$1,763,762
<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	\$437,962	\$446,102	\$466,453
Total Fund Balance Reserves			\$413,199	\$432,978	\$437,962	\$446,102	\$466,453
<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	\$656,942	\$669,154	\$699,679
9780		Misc. projects-WASC and staff development	\$0	\$45,000	\$0	\$0	\$0
9780		Contingency for State Deficits	\$0	\$0	\$500,000	\$500,000	\$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	\$282,000	\$0	\$0
Total Restricted & Designated Balances			\$1,254,799	\$1,554,058	\$1,876,904	\$1,615,256	\$1,166,132
Undesignated Fund Balance			\$67,559	\$63,028	\$454,239	\$456,699	\$597,630

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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	\$2,578,542	\$2,688,542	\$2,605,926
1130 Teachers-Hourly (Step Increases)	\$24,825	\$30,100	\$25,000	\$20,000	\$25,000
1130 Teachers-Hourly (program reduction)	\$0	\$0	\$0	(\$197,616)	\$0
1160 Teachers-Substitutes	\$143,394	\$136,926	\$110,000	\$140,000	\$150,000
1170 Teachers-Extra Duty Pay	\$6,855	\$14,369	\$13,500	\$8,000	\$8,000
Total 1100-1199	\$2,822,179	\$2,887,485	\$2,727,042	\$2,658,926	\$2,788,926
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	\$500	\$500
1270 Guidance/Counselors-Extra Duty	\$0	\$1,627	\$0	\$0	\$0
Total 1200-1299	\$74,040	\$71,727	\$66,336	\$64,336	\$64,336
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	\$157,113	\$170,000	\$170,000
1952 Other Certificated-Stipend-Flat Rate	\$8,325	\$3,492	\$300	\$0	\$0
Total 1900-1999	\$253,339	\$211,816	\$192,413	\$205,000	\$215,000
Total 1000-1999	\$4,489,260	\$4,743,003	\$4,565,301	\$4,516,384	\$4,719,461

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11. #2000-2999 CLASSIFIED SALARIES EXPENSES

Object Code	Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10	
2100-2199 Instructional Aides Salaries						
2110	Instructional Aide-Full Time	\$355,271	\$385,430	\$389,585	\$397,215	\$410,655
2110	Instructional Aide-Full Time (Step/Col)	\$8,702	\$14,000	\$19,020	\$13,440	\$12,495
2110	Instructional Aide-Full Time (Reductions)	\$0	\$0	(\$11,390)	\$0	\$0
2130	Instructional Aide-Hourly	\$6,148	\$6,512	\$2,000	\$2,000	\$2,000
2140	Instructional Aide-Overtime	\$1,763	\$1,148	\$0	\$0	\$0
2160	Instructional Aide-Substitute	\$11,287	\$920	\$1,000	\$500	\$500
2170	Instructional Aide-Extra Duty	\$27,607	\$26,223	\$35,000	\$25,000	\$25,000
2170	Instructional Aide-Extra Duty (Reductions)	\$0	\$0	(\$10,000)	\$0	\$0
	Total 2100-2199	\$410,778	\$434,233	\$425,215	\$438,155	\$450,650
2200-2299 Classified Support Salaries						
2210	Maintenance/Operations-Full Time	\$149,533	\$152,224	\$164,129	\$171,235	\$171,690
2210	Maintenance/Operations-Full Time (Step/Col)	\$10,800	\$4,330	\$7,106	\$455	\$455
2210	Maintenance/Operations-Full Time (Reclass)	\$0	\$0	\$3,750	\$0	\$0
2240	Maintenance/Operations-Overtime	\$1,447	\$2,501	\$1,000	\$1,000	\$1,000
2260	Maintenance/Operations-Substitute	\$0	\$492	\$0	\$0	\$0
	Total 2200-2299	\$161,780	\$159,547	\$175,985	\$172,690	\$173,145
2300-2399 Classified Supervisors & Administrators Salaries						
2310	Classified Administrators-Full Time	\$256,875	\$314,964	\$289,018	\$294,332	\$298,212
2310	Classified Administrators-Full Time (Step/Col)	\$4,188	\$5,143	\$5,314	\$3,880	\$1,004
2330	Classified Administrators-Hourly	\$6,060	\$26,907	\$26,203	\$26,203	\$26,203
	Total 2300-2399	\$267,123	\$347,014	\$320,535	\$324,415	\$325,419
2400-2499 Clerical & Office Salaries						
2410	Office Personnel-Full Time	\$1,350,325	\$1,547,716	\$1,594,055	\$1,615,988	\$1,552,470
2410	Office Personnel-Full Time (Step/Col)	\$20,000	\$29,070	\$21,933	\$20,000	\$15,000
2410	Office Personnel-Full Time (Reclass)	\$0	\$0	\$2,882	\$0	\$0
2410	Office Personnel-Full Time (Reduction)	\$0	\$0	\$0	(\$83,518)	\$0
2430	Office Personnel-Hourly	\$15,789	\$15,489	\$2,000	\$2,000	\$2,000
2440	Office Personnel-Overtime	\$14,236	\$2,345	\$3,500	\$3,500	\$3,500
2460	Office Personnel-Substitutes	\$4,505	\$3,158	\$8,000	\$6,000	\$6,000
2470	Office Personnel-Extra Duty	\$3,867	\$548	\$3,936	\$2,000	\$3,000
	Total 2400-2499	\$1,408,722	\$1,598,326	\$1,636,306	\$1,565,970	\$1,581,970
2900-2999 Other Classified Salaries						
2910	Other Classified-Full Time	\$34,706	\$76,727	\$87,800	\$80,000	\$80,000
2930	Other Classified-Hourly	\$19,750	\$4,209	\$3,000	\$3,000	\$3,000
2960	Other Classified-Substitute	\$2,352	\$366	\$500	\$500	\$500
2970	Other Classified-Extra Duty	\$7,689	\$8,065	\$9,500	\$9,500	\$9,500
2980	Other Classified-Community Ed, Hourly	\$540	\$0	\$4,000	\$4,000	\$4,000
	Total 2900-2999	\$65,037	\$89,367	\$104,800	\$97,000	\$97,000
	Total 2000-2999	\$2,313,440	\$2,628,487	\$2,662,841	\$2,598,230	\$2,628,184

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12. #3000-3999 EMPLOYEE BENEFIT EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
		Budget Year Rates				
3100-3199 STRS Benefits						
3101	STRS-Certificated	8.2500%	\$294,719	\$319,635	\$330,644	\$361,052
3102	STRS-Classified	8.2500%	\$1,355	\$1,782	\$2,500	\$2,500
Total 3100-3199			\$296,074	\$321,417	\$333,144	\$363,552
3200-3299 PERS Benefits						
3201	PERS-Certificated	9.3060%	\$7,990	\$13,001	\$13,767	\$13,767
3202	PERS-Classified	9.3060%	\$190,213	\$219,250	\$233,377	\$260,000
3212	PERS Buyout-Classified (CSEA)	7.0000%	\$127,790	\$145,865	\$158,412	\$159,934
Total 3200-3299			\$326,132	\$378,116	\$405,556	\$416,674
3300-3399 FICA, Medicare Benefits						
3311	FICA-Certificated	6.2000%	\$7,784	\$11,452	\$11,591	\$15,000
3312	FICA-Classified	6.2000%	\$123,096	\$142,108	\$141,439	\$157,447
3321	Medicare-Certificated	1.4500%	\$58,523	\$64,206	\$70,698	\$65,488
3322	Medicare-Classified	1.4500%	\$31,809	\$35,962	\$37,074	\$37,674
Total 3300-3399			\$221,212	\$253,728	\$260,802	\$274,052
3400-3499 Health & Welfare Benefits						
3401	H & W-Certificated	5.00% incr/yr	\$397,240	\$481,949	\$546,958	\$594,306
3402	H & W-Classified	5.00% incr/yr	\$413,925	\$452,980	\$490,491	\$535,016
Total 3400-3499			\$811,165	\$934,929	\$1,037,449	\$1,129,322
3500-3599 SUI Benefits						
3501	SUI-Certificated	0.0500%	\$19,285	\$2,283	\$2,435	\$2,500
3502	SUI-Classified	0.0500%	\$9,684	\$1,220	\$1,288	\$1,299
Total 3500-3599			\$28,969	\$3,503	\$3,723	\$3,799
3600-3699 Workers Comp Benefits						
3601	Workers Comp-Certificated	1.5011%	\$111,531	\$90,137	\$72,752	\$67,520
3602	Workers Comp-Classified	1.5011%	\$57,226	\$48,515	\$38,525	\$38,987
Total 3600-3699			\$168,757	\$138,652	\$111,277	\$106,507
3900-3999 Other Benefits						
3901	SS Alternative-Certificated	3.7500%	\$13,311	\$10,706	\$11,310	\$12,000
3902	SS Alternative-Classified	3.7500%	\$5,250	\$4,696	\$5,250	\$5,200
Total 3900-3999			\$18,561	\$15,402	\$16,560	\$17,200
Total 3000-3999			\$1,870,870	\$2,045,747	\$2,168,511	\$2,311,106

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13. #4000-4999 BOOKS & SUPPLIES EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
4200-4299 Books & Other Reference Materials						
4200	Books & Other Reference Materials	\$70,259	\$41,350	\$41,685	\$42,000	\$42,000
	Total 4200-4299	\$70,259	\$41,350	\$41,685	\$42,000	\$42,000
4300-4399 Materials & Supplies						
4300	Materials & Supplies	\$184,025	\$156,637	\$159,354	\$160,000	\$170,000
4311	Subscriptions	\$0	\$577	\$0	\$0	\$0
4330	Vehicle Repair Supplies	\$317	\$1,704	\$1,900	\$2,000	\$2,056
4340	Maintenance Supplies	\$17,848	\$15,671	\$23,792	\$25,000	\$26,000
4350	Custodial Supplies	\$16,315	\$14,024	\$17,000	\$20,000	\$22,000
	Total 4300-4399	\$226,775	\$188,613	\$202,046	\$207,000	\$220,056
4400-4499 Non Capitalized Equipment						
4400	Non Capitalized Equipment-New	\$15,645	\$13,566	\$5,550	\$5,550	\$5,550
4410	Non Capitalized Computer Hardware/Software	\$109,375	\$48,629	\$66,805	\$60,000	\$60,000
	Total 4400-4499	\$125,020	\$62,195	\$72,355	\$65,550	\$65,550
	Total 4000-4999	\$422,054	\$292,158	\$316,086	\$314,550	\$327,606

14. #5000-5999 SERVICES & OPERATING EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
5200-5299 Travel & Conferences						
5200	Travel & Conferences	\$26,610	\$19,804	\$9,505	\$10,000	\$10,000
5210	Mileage Reimbursement	\$13,732	\$12,207	\$12,430	\$13,000	\$13,000
5220	Staff Development	\$10,258	\$5,614	\$7,650	\$9,000	\$9,000
	Total 5200-5299	\$50,600	\$37,625	\$29,585	\$32,000	\$32,000
5300-5399 Dues & Memberships						
5300	Dues & Memberships	\$5,076	\$2,087	\$3,277	\$3,277	\$3,277
	Total 5300-5399	\$5,076	\$2,087	\$3,277	\$3,277	\$3,277
5400-5499 Insurance						
5400	Other Insurance	\$29,959	\$31,525	\$30,837	\$31,608	\$33,000
	Total 5400-5499	\$29,959	\$31,525	\$30,837	\$31,608	\$33,000
5500-5599 Operation & Housekeeping Services						
5510	Gas	\$2,668	\$1,743	\$1,500	\$1,538	\$1,581
5520	Light & Power	\$50,474	\$53,945	\$43,500	\$52,000	\$55,000
5530	Water	\$7,964	\$6,595	\$8,000	\$6,000	\$6,168
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	\$59,500	\$66,200	\$69,598

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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	\$110,000	\$100,000
5610	General Building Repair	\$5,108	\$5,553	\$10,000	\$10,000	\$12,000
5620	Equipment Service Contract	\$2,405	\$606	\$1,500	\$1,538	\$1,581
5650	Non-Capitalized Site Improvements	\$4,393	\$4,651	\$2,000	\$2,050	\$2,107
5655	Non-Capitalized Bldg Improvements	\$5,900	\$506	\$0	\$0	\$0
5680	Use of Facilities (Facilities rentals)	\$200,482	\$193,665	\$230,000	\$260,000	\$280,000
	Total 5600-5699	\$314,300	\$299,729	\$351,500	\$383,588	\$395,688
5800-5899 Professional/Consulting Services & Other Operating Expenses						
5800	Professional Consulting Services & Oper Exp.	\$202,571	\$225,368	\$256,077	\$265,000	\$285,000
5800	Contract-Cosmetology	\$0	\$200,000	\$200,000	\$300,000	\$300,000
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	\$16,100	\$16,503	\$16,965
5815	Printing & Duplicating	\$74,308	\$72,819	\$82,300	\$84,358	\$85,000
5820	Legal & Audit	\$6,315	\$6,723	\$15,000	\$30,000	\$30,000
5822	Audits	\$6,839	\$9,786	\$9,100	\$12,000	\$15,000
5831	TB Testing	\$328	\$39	\$500	\$500	\$500
5832	Fingerprinting	\$3,019	\$1,811	\$5,200	\$5,200	\$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	\$37,000	\$37,925	\$38,987
	Total 5800-5899	\$369,483	\$583,569	\$682,915	\$814,664	\$889,399
5900-5999 Communications						
5900	Communications	\$26,798	\$37,843	\$25,500	\$26,138	\$30,000
5910	Postage	\$37,761	\$41,632	\$44,700	\$45,818	\$47,100
5920	Cellular Telephone	\$4,797	\$5,971	\$8,500	\$9,000	\$9,200
	Total 5900-5999	\$69,356	\$85,446	\$78,700	\$80,955	\$86,300
	Total 5000-5999	\$905,636	\$1,109,730	\$1,236,314	\$1,412,291	\$1,509,262

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15. #6000-6999 CAPITAL OUTLAY EXPENSES

Object Code		Actuals 2005-06	Actuals 2006-07	Budget 2007-08	Projected 2008-09	Projected 2009-10
6100-6199 Sites & Improvement of Sites						
6100	Sites & Improvement of Sites	\$0	\$0	\$0	\$0	\$0
	Total 6500-6599	\$0	\$0	\$0	\$0	\$0
6200-6299 Buildings & Improvement of Buildings						
6200	Buildings & Improvement of Buildings	\$0	\$5,326	\$0	\$0	\$0
	Total 6500-6599	\$0	\$5,326	\$0	\$0	\$0
6400-6499 Equipment						
6400	New Equipment	\$23,921	\$0	\$0	\$0	\$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	\$0	\$0	\$0
6500-6599 Equipment Replacement						
6500	Equipment Replacement	\$0	\$0	\$0	\$0	\$0
	Total 6500-6599	\$0	\$0	\$0	\$0	\$0
	Total 6000-6999	\$28,715	\$5,326	\$0	\$0	\$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
7100-7299, 7400-7499 Other Outgo, Debt Service						
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	\$10,949,053	\$11,152,561	\$11,661,318